

2021 OPERATING BUDGET & FIVE YEAR PLAN



THE CITY OF PITTSBURGH

Pittsburgh City Council

As **amended** by City Council July 21, 2021

Res. 453 of 2021

Exhibit A

7/13/2021

ARP Allocation

\$335,070,222

	2021 - received	2022
Expected Cash Flow	\$ 167,573,497	\$ 167,496,725

Funding	ARP Expenses	2021	2022	2023	2024	Four Year Total
City - Operating	Eliminate the anticipated workforce reduction	\$ 25,626,772	\$ 27,292,000	\$ 29,065,454	\$ 30,954,165	\$ 112,938,391
City - Operating	3% wage increases for non-union positions	\$ 1,116,032	\$ 1,227,136	\$ 1,262,660	\$ 1,299,211	\$ 4,905,039
City - Operating	Restore some vacant positions (9/1 start for 2021 only)	\$ 1,930,874	\$ 5,653,261	\$ 5,843,655	\$ 6,041,051	\$ 19,468,841
City - Operating	Restoration of non-personnel lines	\$ 297,525	\$ 385,000	\$ 365,040	\$ 339,975	\$ 1,387,540
City - Operating	Restoration of ELA non-personnel line	\$ —	\$ 1,375,000	\$ 1,375,000	\$ 1,375,000	\$ 4,125,000
City - Operating	Restoration of additional Public Works non-personnel lines	\$ 1,354,477	\$ 2,361,103	\$ 2,361,103	\$ 2,361,103	\$ 8,437,786
City - Operating	New positions/mid-year swaps (9/1 start for 2021 only)	\$ 142,819	\$ 455,504	\$ 471,603	\$ 488,318	\$ 1,558,244
City - Operating	New non-personnel lines	\$ (231,333)	\$ 126,575	\$ 420,258	\$ 204,000	\$ 519,500
City - Operating	New non-personnel lines for I&P needs	\$ 926,900	\$ 672,400	\$ 672,400	\$ 672,400	\$ 2,944,100
City - Operating	New non-personnel lines for Public Works needs	\$ 584,090	\$ 1,498,308	\$ 748,308	\$ 748,308	\$ 3,579,014
City - Operating	Community Public Safety facilities	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,000,000
City - Operating	OCHS-AHN Project	\$ —	\$ 5,000,000	\$ 5,000,000	\$ —	\$ 10,000,000
City - Operating	Land maintenance for City and 3TB-owned properties	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 6,000,000
City - Special Revenue	Lead paint project	\$ 2,000,000	\$ —	\$ —	\$ —	\$ 2,000,000
City - Capital	Green fleet improvements	\$ 7,606,000	\$ 6,144,000	\$ —	\$ —	\$ 13,750,000
City - Capital	Cowley Rec Center Facility Upgrades	\$ 200,000	\$ 2,300,000	\$ 2,300,000	\$ 1,200,000	\$ 6,000,000
City - Capital	Thaddeus Stevens School Facility Upgrades	\$ —	\$ 1,000,000	\$ 500,000	\$ —	\$ 1,500,000
City - Capital	McKinley Rec Center Facility Upgrades	\$ —	\$ 200,000	\$ 900,000	\$ —	\$ 1,100,000
City - Capital	Phillips Rec Center Facility Upgrades	\$ —	\$ 170,000	\$ 1,530,000	\$ —	\$ 1,700,000
City - Capital	Hazelwood Senior Center Facility Upgrades	\$ —	\$ 50,000	\$ 550,000	\$ —	\$ 600,000
City - Capital	Jefferson Rec Center Facility Upgrades	\$ —	\$ —	\$ 4,757,495	\$ —	\$ 4,757,495
City - Capital	Robert E. Williams Rec Center Facility Upgrades	\$ 500,000	\$ —	\$ —	\$ —	\$ 500,000
City - Capital	West Penn Rec Center Facility Upgrades	\$ —	\$ —	\$ 200,000	\$ 900,000	\$ 1,100,000
City - Capital	Marshall Mansion Facility Upgrades	\$ —	\$ 1,100,000	\$ 400,000	\$ —	\$ 1,500,000
City - Capital	Paulson Rec Center Facility Upgrades	\$ 300,000	\$ —	\$ —	\$ —	\$ 300,000
City - Capital	Cowley Rec Center Tech Upgrades	\$ —	\$ 30,526	\$ —	\$ —	\$ 30,526

Funding	ARP Expenses	2021	2022	2023	2024	Four Year Total
City - Capital	Thaddeus Stevens School Tech Upgrades	\$ —	\$ 119,242	\$ —	\$ —	\$ 119,242
City - Capital	McKinley Rec Center Tech Upgrades	\$ —	\$ —	\$ 38,532	\$ —	\$ 38,532
City - Capital	Phillips Rec Center Tech Upgrades	\$ —	\$ —	\$ 52,153	\$ —	\$ 52,153
City - Capital	Hazelwood Senior Center Tech Upgrades	\$ —	\$ —	\$ 38,263	\$ —	\$ 38,263
City - Capital	Jefferson Rec Center Tech Upgrades	\$ —	\$ —	\$ 31,261	\$ —	\$ 31,261
City - Capital	Robert E. Williams Rec Center Tech Upgrades	\$ 30,526	\$ —	\$ —	\$ —	\$ 30,526
City - Capital	West Penn Rec Center Tech Upgrades	\$ —	\$ —	\$ —	\$ 63,205	\$ 63,205
City - Capital	Marshall Mansion Tech Upgrades	\$ —	\$ 34,111	\$ —	\$ —	\$ 34,111
City - Capital	Paulson Rec Center Tech Upgrades	\$ 30,526	\$ —	\$ —	\$ —	\$ 30,526
City - Capital	Streetlights - 8,000 new lights	\$ —	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 12,000,000
City - Capital	Davis Avenue pedestrian bridge	\$ —	\$ —	\$ 2,000,000	\$ —	\$ 2,000,000
City - Capital	North Avenue streetscape, safety, and signal improvements	\$ 1,000,000	\$ 1,500,000	\$ —	\$ —	\$ 2,500,000
City - Capital	Irvine Street improvements	\$ —	\$ 1,000,000	\$ —	\$ —	\$ 1,000,000
City - Capital	Frazier Street steps	\$ 400,000	\$ 1,400,000	\$ —	\$ —	\$ 1,800,000
City - Capital	Public Works Fourth Division construction	\$ 1,400,000	\$ —	\$ —	\$ —	\$ 1,400,000
City - Capital	Hill District corridor enhancements	\$ 1,500,000	\$ 774,000	\$ —	\$ —	\$ 2,274,000
City - Capital	Step projects	\$ 700,000	\$ 400,000	\$ —	\$ —	\$ 1,100,000
City - Capital	Duncan St. steps 57th St. Steps	\$ 598,116	\$ —	\$ —	\$ —	\$ 598,116
City - Capital	Demolition of structures	\$ 2,000,000	\$ —	\$ —	\$ —	\$ 2,000,000
URA	Immigration court program match	\$ 100,000	\$ —	\$ —	\$ —	\$ 100,000
URA	Penn Circle 2-way conversion	\$ 2,800,000	\$ —	\$ —	\$ —	\$ 2,800,000
URA	Broadway Ave. development	\$ 2,000,000	\$ —	\$ —	\$ —	\$ 2,000,000
URA	Avenues of Hope - Centre Avenue	\$ 1,000,000	\$ —	\$ —	\$ —	\$ 1,000,000
URA	Avenues of Hope - Chartiers Avenue	\$ 1,000,000	\$ —	\$ —	\$ —	\$ 1,000,000
URA	Avenues of Hope - Homewood Avenue	\$ 1,000,000	\$ —	\$ —	\$ —	\$ 1,000,000
URA	Avenues of Hope - Second Avenue	\$ 1,000,000	\$ —	\$ —	\$ —	\$ 1,000,000
URA	Avenues of Hope - Larimer Avenue	\$ 1,000,000	\$ —	\$ —	\$ —	\$ 1,000,000
URA	Avenues of Hope - Perrysville Avenue	\$ 1,000,000	\$ —	\$ —	\$ —	\$ 1,000,000
URA	Avenues of Hope - Warrington Avenue	\$ 1,000,000	\$ —	\$ —	\$ —	\$ 1,000,000
URA	Lexington/Homewood development	\$ 2,000,000	\$ —	\$ —	\$ —	\$ 2,000,000
URA	Jasmine Nyree campus (Sheraden)	\$ 1,000,000	\$ —	\$ —	\$ —	\$ 1,000,000
URA	Gladstone (Hazelwood)	\$ 2,000,000	\$ —	\$ —	\$ —	\$ 2,000,000
URA	Make COVID-19 small business loan into a grant	\$ 3,500,000	\$ —	\$ —	\$ —	\$ 3,500,000

Funding	ARP Expenses	2021	2022	2023	2024	Four Year Total
URA	Housing - for sale home ownership (OwnPGH)	\$ 10,500,000	\$ 10,978,811	\$ —	\$ —	\$ 21,478,811
URA	Housing - protection of existing affordable housing (NOAH)	\$ 5,000,000	\$ —	\$ —	\$ —	\$ 5,000,000
URA	Housing - community land trust	\$ 5,000,000	\$ —	\$ —	\$ —	\$ 5,000,000
URA	Housing - homeownership utilities program	\$ 10,000,000	\$ —	\$ —	\$ —	\$ 10,000,000
URA	PittSTAR - artists	\$ 2,000,000	\$ —	\$ —	\$ —	\$ 2,000,000
URA	PittSTAR - make street seating permanent	\$ 1,000,000	\$ —	\$ —	\$ —	\$ 1,000,000
URA	Land Bank	\$ 3,000,000	\$ 3,000,000	\$ 2,000,000	\$ 2,000,000	\$ 10,000,000
PPA	Kirkwood Ave. lot	\$ 80,000	\$ —	\$ —	\$ —	\$ 80,000
PWSA	Lead line replacement projects	\$ 10,000,000	\$ 7,500,000	\$ —	\$ —	\$ 17,500,000
OnePGH	Guaranteed Personal Income (OnePGH)	\$ 2,500,000	\$ —	\$ —	\$ —	\$ 2,500,000
ARP Trust Fund	Maher Duessel contract	\$ 200,000	\$ —	\$ 100,000	\$ —	\$ 300,000
	Annual Total	\$ 121,693,324	\$ 89,746,977	\$ 68,983,185	\$ 54,646,736	\$ 335,070,222

\$ —
Left to Plan

Budget Guide



Overview of the Government of the City of Pittsburgh

The government of the City of Pittsburgh is composed of both independently elected and appointed officials who work alongside more than three thousand employees in the service of advancing the interests of City residents. The Mayor and City Controller are elected through a citywide vote. City Council's nine representatives, who comprise the City's legislative branch, are elected to office by residents in each of their respective districts.

The Office of the City Controller is responsible for auditing all City expenditures in order to prevent wasteful or fraudulent practices. Additionally, the City Controller reviews and approves contracts and is also charged with reporting to the citizens of Pittsburgh, the Mayor, and City Council the state of the City's fiscal condition. Every year, the City Controller issues the Annual Report, which provides detailed information on Pittsburgh's short-term and long-term financial outlook.

City Council proposes, deliberates, and votes on legislation governing and/or affecting the City. This body also approves appointments, regulates revenues and expenditures, and approves the final Operating and Capital Budgets for the City. City Council is additionally responsible for the introduction of legislation generated by the administrative branch of City government, and may also introduce legislation from individual Council members to the body as a whole.

City Council houses the Office of the City Clerk, which provides Council with centralized staff support under the direction of the City Clerk. The City Clerk, with the help of the Records Management Division, serves as a centralized document and information resource to Council, all City Departments, and the residents of the City of Pittsburgh.

The City Council Budget Office monitors City finances and conducts independent analyses of City operations. It prepares and distributes to Council periodic reports on revenues, expenditures, and other trends relating to the fiscal condition of the City of Pittsburgh. It supervises and reviews City Council's annual operating and capital budgets and compiles special reports and executive summaries to assist Members in their deliberations.

The Office of the Mayor is the largest branch of the government of the City of Pittsburgh and is directly responsible for much of the City's daily operations. This work is performed by individual Departments, Offices, Bureaus, and Commissions. The services provided by these entities range from public safety and public works to debt management. Many of these departments focus on specific services. For example, the Department of Law acts as a legal advisor to the Mayor, City Council, and other Departments. Two units act as umbrella organizations. The Department of Public Safety Bureau of Administration oversees the Bureaus of Police, Fire, Emergency Medical Services, and Animal Care and Control. Similarly, the Department of Public Works Bureau of Administration oversees the Bureaus of Operations, Environmental Services, and Facilities.

Additionally, there are seven governmental units which fall within the Office of the Mayor in the City's managerial hierarchy but whose sources of financing exist outside of the City's General Fund. For this reason, these Authorities are not included in the Operating Budget.

A comprehensive visualization of the government of the City of Pittsburgh is included in the organization chart presented in this document.

What is the Operating Budget?

The Operating Budget functions as a financial plan for the current fiscal year. Reported within this document are figures related to planned expenditures and projected revenues for the upcoming fiscal year. Expenditures are spread across all City Departments, Bureaus, and Elected Offices. These expenditures represent costs resulting from the administration and distribution of governmental services. These services include, but are not limited to: public safety (police, fire, emergency medical services, animal care and control), refuse collection, snow removal, street paving, the issuance of permits and licenses, and maintenance and programming for local parks and community recreation centers. In addition, the General Fund also supports the routine administration of local government that includes employee wages and health benefits, workers' compensation benefits, utility and fuel usage, the funding of municipal pension plans, and debt service.

The City collects revenues to finance the costs associated with delivering services to residents. Revenues are collected by the City from the levy of taxes, collection of fees related to the issuance of permits and licenses, charges for services provided by City Departments, fines and forfeitures, intergovernmental revenues, and other revenue generating mechanisms.

The Operating Budget combines information relating to expenditures and revenues, creating a plan as to what, and how many, governmental services can be executed by the City and subsequently delivered to the public within a given fiscal year. The detailed financial figures within this document illustrate both the cost incurred by the City of Pittsburgh in delivering services to the public and the means through which these costs are financed.

The Operating Budget also stands as a policy document outlining the strategic initiatives of both the Mayor and Members of City Council. Laws established by the Commonwealth of Pennsylvania restrict how much money the City of Pittsburgh may raise through the levy of taxes and charges for permits and licenses. As a result, the City of Pittsburgh must balance the demands for services against the available resources that it can legally acquire through tax and non-tax revenue generating mechanisms. Given the reality of scarce resources, the City must prioritize initiatives and fund only those determined to be most essential and beneficial to the overall health of the City. The level of funding allocated to individual Departments and programs within the City clearly exhibits priorities set by the City's elected public officials.

Finally, the Operating Budget can be viewed as a legally binding document. All of the costs incurred by the City of Pittsburgh in providing day-to-day public services must be paid for out of the Operating Budget. Therefore, the City of Pittsburgh must act within the confines of the financial details outlined within this document. The Operating Budget can only be altered through a series of formal processes, which parallel those enacted in the initial creation of the plan.

Basis of Accounting

The General Fund budget is adopted on a cash basis of accounting, meaning that the City of Pittsburgh recognizes revenues when they are received and expenditures when they are paid.

The Fiscal Year

The City of Pittsburgh's fiscal year begins on the first day of January and ends on the last day of December of each year. This can only be changed by ordinance.

Balanced Budget Mandate

The City's Home Rule Charter requires that the annual Operating Budget be balanced, with estimated revenues equal to or greater than estimated expenditures. Should revenues exceed expenditures at the end of a fiscal year, the budget surplus is transferred into the City's reserve fund balance.

The City's Fund Structure

In accordance with generally accepted principles, the City's financial reporting system is organized on a fund basis consisting of two major types of funds: governmental and fiduciary.

Governmental Funds
General Fund
Capital Projects Fund
Community Development Funds (CDBG)
Special Revenues Funds
Fiduciary Funds
Pension Trust Fund
Agency Funds

The **General Fund** is the main operating fund for the City. It includes most tax revenues and is used to sustain most of the City's day-to-day activities, including public safety, public works, parks, planning, and general administration.

The **Capital Projects Fund** is used to fund construction and/or maintenance of any public property, facility, or program (such as buildings, park facilities, infrastructure, information technology systems) that is expected to provide a long-term benefit to the City. All projects funded by debt should meet two requirements: a minimum value of \$50,000 and a life expectancy greater than five years. Funding for the Capital Projects Fund comes from three major sources: Pay-As-You-Go (PAYGO) funding, tax exempt bonds, and State and Federal Funds. For more detail on the Capital Budget and what it funds, please refer to the 2021 Capital Budget document.

Community Development Funds are funded primarily through the Community Development Block Grant Program administered by the federal Department of Housing and Urban Development (HUD). This fund is earmarked for projects relating to housing, economic development, and human services needs in neighborhoods with a high concentration of low- to moderate-income households.

Special Revenue Funds are funds in which a substantial portion of the proceeds or inflows are restricted or committed for a specific purpose. Examples of these include the Liquid Fuels Trust Fund, the Pittsburgh Partnership Trust Fund, and Grants Trusts. While some of these are included in this document, the City does not set formal appropriations for these funds. Although many of these include the word "trust" in their titles, this is more of an informal recognition that the funds are designated for special purposes; the funds are not held by any trustees or custodians.

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. These resources are not available to support the City of Pittsburgh's own operations, and are custodial in nature. The City's pension plans and its agency funds fall under this type of fund.

- The City administers three pensions for full time employees: one for police officers, a second for firefighters, and a third for municipal employees.

- Agency funds include accounts held for employee benefits, payroll withholding, escheats, and tax refunds. The Workers Compensation VEBA (Voluntary Employee Beneficiary Account), the OPEB (Other Post-Employment Benefits) Trust Fund, and Real Estate Tax Refunds Trust Funds are examples of Fiduciary Funds.

Budget Allocations

This budget document divides total expenditures across the Elected Offices, Departments, and Bureaus that comprise the government of the City. Individual divisions carry out unique tasks.

The City utilizes a hierarchical chart of accounts to distribute funds to each Department, Bureau, Agency, and Elected Office. These accounts are organized by levels of detail, with the individual object accounts being the most specific:

Fund ... Cost Center ... Subclass ... Object Account

The legal appropriations in this document all refer to the General Fund, which is coded as 11101. Costs are next delineated by distributing funds across the City’s divisions, referred to here as cost centers.

City Offices, Departments, and Bureaus (Cost Centers)	
106000	Office of the City Controller
101100	City Council
101200	Office of the City Clerk
102000	Office of the Mayor
102100	Office of Equity
102200	Office of Management and Budget
102300	Office of Community Health and Safety
103000	Department of Innovation and Performance
105000	Commission on Human Relations
107000	Department of Finance
108000	Department of Law
108100	Ethics Hearing Board
240000	Office of Municipal Investigations
109000	Department of Human Resources and Civil Service
110000	Department of City Planning
130000	Department of Permits, Licenses, and Inspections
210000	Department of Public Safety – Bureau of Administration
220000	Bureau of Emergency Medical Services
230000	Bureau of Police
250000	Bureau of Fire
280000	Bureau of Animal Care and Control
410000	Department of Public Works – Bureau of Administration
420000	Bureau of Operations
430000	Bureau of Environmental Services
450000	Bureau of Facilities
500000	Department of Parks and Recreation
600000	Department of Mobility and Infrastructure
999900	Citizen Police Review Board

Costs are next directly assigned to a subclass, which is a general expenditures category. These include personnel costs and costs incurred as a result of general operations.

Subclasses	
51	Personnel - Salaries and Wages
52	Personnel - Employment Benefits
53	Professional and Technical Services
54	Property Services
55	Other Services
56	Supplies
57	Property
58	Miscellaneous
82	Debt Service
90	Transfers
91	Transfers - Out

The chart of accounts delineates these subclasses into further detail called object accounts. Object accounts are the most detailed level to which the City of Pittsburgh budgets.

Expenditures are both budgeted and recorded using the account string depicted below. The account string begins by identifying the fund, followed by the cost center (City division), subclass (expenditure category), object account (expenditure category detail), and fiscal year. Below is an example account string that represents expenditures related to postage for the Department of Finance.

11101.107000.56.56105.2021				
11101	107000	56	56105	2021
<i>General Fund</i>	<i>Dept. of Finance</i>	<i>Supplies</i>	<i>Postage</i>	<i>Fiscal Year</i>

What Are the City's Sources of Revenues?

Annual City of Pittsburgh revenue is generated by both tax and non-tax sources. There are seven subclasses.

Revenues	
41	Tax Revenue
42	License and Permit Revenue
43	Charges for Services
44	Fines and Forfeitures
45	Intergovernmental Revenue
46	Interest Earnings
47	Miscellaneous Revenues

Tax Revenue

Taxes comprise the majority of City of Pittsburgh revenues. In addition to wage and property taxes, there are many that are generated by the wide range of services, institutions, and entertainment available within the City. They are collected from both residents of the City of Pittsburgh as well as nonresidents, when appropriate.

Real estate taxes are the single largest source of tax revenue. The City collects them on behalf of the City, School District, and Carnegie Library of Pittsburgh. Real estate taxes are levied on land and buildings located within the City of Pittsburgh. Assessments are conducted at the county level by the Allegheny County Office of Property Assessments and the tax is collected based on the fair market value of property. As of 2020, the City real estate tax rate is 8.06 mills, the School District real estate tax rate is 9.84 mills, and the Carnegie Library real estate tax

rate is 0.25 mills. Tax relief is provided through various programs including the Homestead Exemption (Allegheny County Act 50 of 1998) and Senior Tax Relief (Allegheny County Act 77 of 2000).

Other sources of tax revenue for the City of Pittsburgh are the Earned Income Tax, the Payroll Preparation Tax, the Parking Tax, the Local Service Tax, the Amusement Tax and Non-Resident Sports Facility Usage Fee, the Deed Transfer Tax, the Public Service Privilege Tax, and the Institution and Service Privilege Tax.

Earned Income Tax is a conventional 3 percent wage tax applied to City and School District residents who earn wages, salaries, tips, bonuses, or other net profits in a given year. City residents pay a 1 percent City tax and a 2 percent School District tax. Interest, dividends, active duty pay from the Armed Forces, pensions, social security, and capital gains are commonly excluded.

The Payroll Preparation Tax was initiated following the City of Pittsburgh's entry into Act 47 in 2003 and is levied at the rate of 0.55 percent on the gross payroll of employers and the distribution of net income from self-employed individuals, members of partnerships, associations, joint ventures or other entities who perform work or provide services within the City of Pittsburgh. Nonprofit and other charitable organizations are excluded from this tax.

Finally, the Parking Tax is collected from users of private and public parking facilities located within the City of Pittsburgh. A portion of the Parking Tax is dedicated to the City of Pittsburgh's pension fund until 2041.

In 2019, actual tax revenue totaled \$477,552,546, or 80.6 percent of total City revenue.

Non-tax Revenue

"Non-tax revenue" is a catch-all term referring to funding mechanisms utilized by the City of Pittsburgh that do not directly involve the levying of taxes. Residents may be familiar with examples such as building construction permits and liquor and malt beverage licenses. However, there are other types of non-tax revenue, such as interest earnings on investments, that are less visible. Generally, the two largest subclasses of non-tax revenue for the City of Pittsburgh come from intergovernmental sources and license and permit fees.

Each year, the City of Pittsburgh receives funding from federal, state, and local government sources in the form of grants, aid, and reimbursements for services performed. For example, the Liquid Fuels Tax object account consists of funds received from the state and offsets some of the costs of road maintenance and road salt. Most intergovernmental funding comes from the Commonwealth of Pennsylvania in the form of pension aid. Local entities, such as the Pittsburgh Parking Authority and the Pittsburgh Water and Sewer Authority, and federal agencies also contribute to intergovernmental revenue. In utilizing this funding, the City's goal is to enhance the quality of municipal services and reduce the City's financial burden.

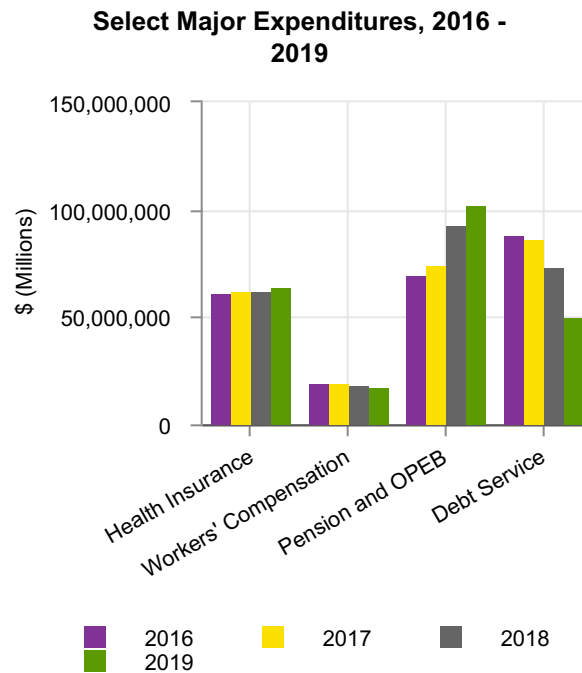
Many City departments provide various services for which rent or fees are charged. Examples of these fees include payments for safety inspections, copying City documents, rents from City properties, and the use or sale of rights of way. In addition, the City is compensated for services provided to other municipalities and governmental entities. For example, Emergency Medical Services collects fees after it transports individuals to receive medical care.

In 2019, actual non-tax revenue totaled \$115,110,168, or 19.4 percent of total City revenue.

How Does the City Spend Money?

The tax and non-tax revenue collected annually by the City of Pittsburgh is used to provide services to residents ranging from refuse pick-up to the regular maintenance of capital assets. Expenditures are monitored by department or division and by subclass.

Major expenditures include health insurance costs, pension payments, and workers' compensation claims for City of Pittsburgh employees. The Operating Budget also pays the principal and interest costs associated with past and current issuance of debt generated by previous and ongoing capital projects and other programs. The chart below illustrates historic costs associated with debt service, pension and other post-employment benefits (OPEB) contributions, health insurance and workers' compensation.



Health Insurance

These expenditures are categorized within the Personnel – Employment Benefits subclass. Prior to 2016 these expenditures were budgeted centrally in the Department of Human Resources and Civil Service. Except for retiree health insurance, these expenditures are budgeted across all divisions based on staffing levels and plan elections.

Health Insurance	
52101	Health Insurance
52111	Other Insurance and Benefits
52121	Retiree Health Insurance

Workers' Compensation

These expenditures are categorized within the Personnel – Employment Benefits subclass. Most medical, indemnity, and fees are now budgeted across divisions with outstanding claims. Legal and settlement expenses remain budgeted in the Department of Human Resources and Civil Service. The accounts are organized as follows:

Workers' Compensation	
52301	Medical - Workers' Compensation
52305	Indemnity - Workers' Compensation
52309	Legal - Workers' Compensation
52314	Workers' Compensation Settlement
52315	Workers' Compensation Fees

Pension & OPEB

The City of Pittsburgh operates three pension plans for retired police, fire, and municipal employees. "Other post-employment benefits" refers to benefits, such as health insurance, that are provided to qualifying retired City workers. These expenditures are housed within the Personnel – Employment Benefits subclass in the Department of Finance and are organized via the following individual accounts:

Pension and OPEB	
52401	Pension Contribution
52404	Retiree Contribution
52407	Widow(er) Contribution
52410	Survivor Contribution
52413	Additional Pension Fund
52416	Early Retirement Healthcare
52419	Retired Police Officer
52422	Retired Firefighters
52423	Retired EMS
52605	Retirement Severance
52901	OPEB Contribution

Debt Service

Debt service is defined as payments made to the principal and interest balances of previously issued municipal bonds in order to ensure their timely retirement. Debt service exists as its own subclass within the Department of Finance and is composed of the following accounts:

Debt Service	
82101	Interest Expense - Bonds
82103	Principal
82107	Subsidy - PAA/SEA

Budget Creation Process

The operating budget development cycle begins in June, when the Office of Management and Budget (OMB) forwards a memorandum detailing the budget preparation process and general high level expectations, policy goals, and citywide strategic initiatives to all City divisions.

After receiving baseline budgets from OMB, Individual divisions work with their budget analysts to draft and submit proposals. Each division presents a consolidated budget proposal to the Director of OMB, the Chief of Staff, and the Mayor. These proposals include current year achievements, objectives for the following year, requests for general and project-specific funding, and personnel position changes. The Mayor reviews the proposals to ensure that requests align with citywide goals and strategic plans/initiatives and decides which, if any, should be funded.

When the proposals and the Mayor's strategic initiatives are aligned, the Mayor formally submits both budgets to City Council in November.

City Council reviews the budget and holds a number of meetings and televised hearings with each division. After consideration of public input and Member priorities, City Council makes changes to the budget and then holds a vote to adopt the budget. This must occur before December 31st.

Upon adoption, OMB is responsible for implementing and overseeing the City of Pittsburgh's Operating and Capital Budgets. Throughout the fiscal year, OMB monitors the City's expenditures and revenues, provides legislative oversight on any matters related to the budget, and oversees budget transfers and adjustments. Analysts in OMB prepare quarterly reports on the performance of major revenue sources and expenditure categories, reports on key factors driving the budget, reports on cash flow, and brief updates on important management initiatives.

Five-Year Financial Forecast

In addition to developing the budget, OMB and the Department of Finance are responsible for estimating both expenditures and revenues for the four years following the next fiscal year. Together, these estimates comprise the five-year financial forecast reported in the budget document.

The five-year forecast allows City Officials to evaluate the fiscal health of the City for the next fiscal year and the four years following. This aids in identifying any future trends related to revenues and/or expenditures that may have an immediate or long-term impact on City operations. In addition, the five-year plan is used by City decision makers when planning for long-term strategies, formulating departmental and citywide initiatives, and developing new policies that might result in a financial impact. The financial forecast is an essential tool in maintaining financial discipline, thus ensuring the delivery of essential services to residents of the City of Pittsburgh.

Revenue Forecast

Revenues represent the available resources afforded to the City to carry out basic administrative operations and deliver services to City residents. The ability of the City of Pittsburgh to generate revenue is governed by the rights afforded to the City under its Home Rule Charter and by the laws of the Commonwealth of Pennsylvania. Projected future year expenditures are directly influenced by future year revenues projections.

The Revenue Manager in the Department of Finance utilizes a variety of techniques and information sources to develop revenue forecasts. Previous years' financial data is used to forecast growth for major tax and non-tax revenues. Monthly and end-of-year financial data related to all revenues are archived and updated in the City's Financial ERP system. This information is then analyzed through statistical methods to ascertain growth in each revenue line. Where applicable, the City then applies a growth rate to each revenue line.

In addition to the previous years' financial data, the City consults with IHS Markit to forecast regional economic variables. These economic variables help to inform how various aspects of the economy can affect revenue generating activity in the City. The City also incorporates data from Federal Government agencies such as the Bureau of Economic Analysis and the Bureau of Labor Statistics and organizations such as Fannie Mae, the National Association of Realtors, and RealSTATs.

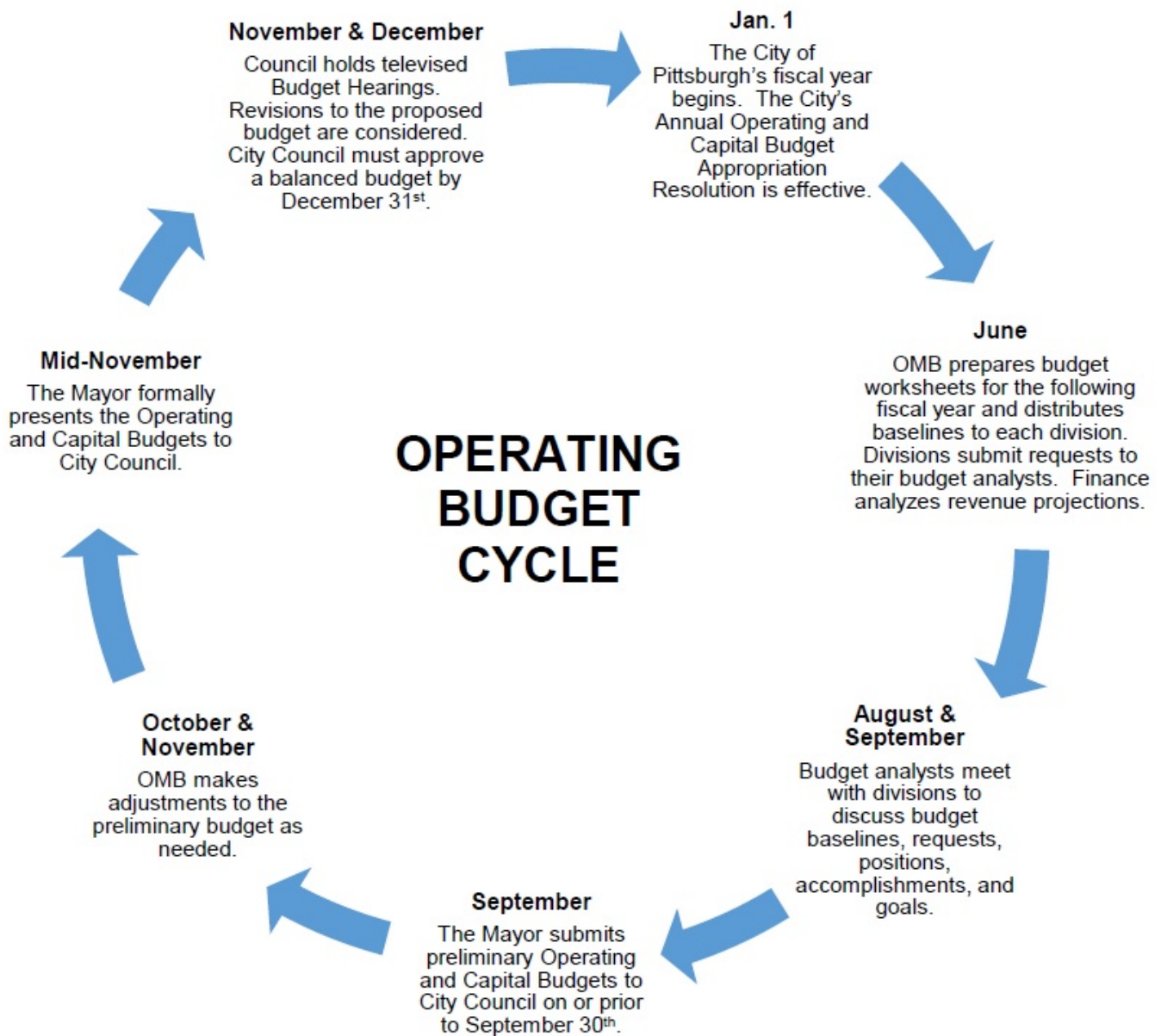
Revenue projections are finalized after a series of meetings with various stakeholders related to the City of Pittsburgh's Operating Budget. The City Controller verifies that budgetary assumptions and estimates are developed in accordance with generally accepted auditing standards and that revenue assumptions are reasonable. Following consensus by all stakeholders in the budget development process the revenue projections are finalized and incorporated into the five-year financial forecast.

Expenditure Forecast

OMB is responsible for developing the expenditure projections for the five-year forecast. To develop these five-year forecasts OMB first enters all known future year expenditures into its budget management software. These known expenditures are those that are either contractual in nature (professional service contracts, debt service payments, pension contributions, etc.) or generally predictable (staffing levels in each department, citywide salary increases, etc.).

OMB then develops forecasts which consider past year expenditure data and future growth, strategies, and initiatives. While most costs remain relatively static some expenditures lines, such as healthcare and fuel, are subject to growth in future years. These increases are largely a product of costs rising in the private market. This is accounted for in the financial forecast by applying a percentage growth each year that is consistent with observable trends in the market.

Lastly, the Directors of each City division present any requests that are not captured by the methods described above. These requests are often related to software, equipment, or personnel and are regarded to be essential in achieving the goals or augmenting the services of each individual Department. OMB compiles all such requests and evaluates how they relate to the Mayor's strategic initiatives. Subject to available funds, those requests that fall in line with the citywide initiatives are funded in each respective division's budget in the five-year forecast.



Note: The City did not publish a preliminary budget in September 2020 due to COVID-19.

How to Read the Budget

Throughout this budget document, financial data is illustrated in a variety of ways. In general, each separate section of the document reports the same financial data. The level of detail is the only substantial difference between each report within a section.

Departmental Sections

The most detailed and specific illustration of the General Fund Operating Budget financial data can be found in the Departmental Sections of the document. This section details funds by subclass and account that have been appropriated to each individual division. The following are the different components that in aggregate make up the Departmental Sections of the Operating Budget.

Organization Chart

The organization chart is a visual depiction of the functional areas within each City Department, Agency, Bureau, or Elected Office that are responsible for the execution of services and programs. The chart is very general; with the exception of directors or other managers, the chart does not identify individual employees or their respective positions.

Departmental Overview

At the beginning of each departmental section, readers will find a Mission Statement which defines the organization. The Mission Statement is followed by an overview that provides a detailed description of the department. This section of the narrative describes different functional areas within each Department, Agency, Bureau, or Elected Office and their associated services or programs. After the narrative, accomplishments from the 2020 fiscal year are highlighted. Finally, goals for 2021 are listed, including specific strategies to achieve them and measurements for success.

Fiscal Year 2021

This section of the departmental budget provides readers with a general overview of the organization's budget at the subclass level. Readers can easily compare budgeted expenditures from 2020 with budgeted expenditures for 2021. The final column shows the difference between the 2020 and 2021 budgeted amounts.

Position Summary

The position summary lists all of the budgeted jobs within the organization. The full-time equivalent, or "FTE," represents the number of full-time workers in the position. The "Rate/Grade" category indicates how an employee's pay level is calculated. Grade and step plans for non-union employees and AFSCME white collar employees can be found as an appendix to this document. A "12" in the "Hours/Months" column indicates that the employee works 12 months each year. Any other number indicates the total hours allotted to the position. The "Budget" column highlights the total amount, in dollars, that is allocated to pay all personnel in that position. The "Vacancy Allowance" adjusts the subclass expenditures to account for savings associated with vacant positions throughout the year. A summary from 2020 is also included to facilitate comparisons.

Subclass Detail

This portion of the departmental budget includes 2019 actual expenditures. It also expands upon the Fiscal Year section by providing more specific details about each subclass. For example, the general "Professional and Technical Services" subclass will highlight the appropriation amounts for specific accounts, such as "Administrative Fees," "Workforce Training," and "Computer Maintenance."

Under the Personnel – Salaries & Wages subclass, there are several important details. Regular salary represents the total base pay for the organization. In-Grade pay represents compensation for all time worked at the standard wage of a temporarily assigned position. Longevity pay is awarded to employees in certain collective bargaining agreements based on seniority and tenure. Salary allowances are used to pay for part-time, temporary, or seasonal workers, as well as student interns. When uniform allowances are paid directly to employees, their costs are listed accordingly. Leave Buyback represents sick leave hours that can be "sold back" to the City. Premium Pay appropriations compensate for overtime hours. Reimbursements are funds from outside sources that are used to offset certain position expenses.

Five-Year Forecasts

Finally, the five-year forecast allows readers to consider what the City expects to spend in the future. In addition to the 2021 budget, there are projections for 2022 through 2025. The percent change from the prior year is included as a reference point.

Note for Fund Accounts

For trust fund accounts that are included in the Operating Budget, the Fiscal Year 2021 summary is composed of the “Projected Beginning Balance” for January 1, 2021, anticipated revenues and expenditures, and the “Projected Ending Balance” for December 31, 2021. A position summary follows this description when appropriate.

Five-Year Financial Forecast



City of Pittsburgh Operating Budget
Fiscal Year 2021

Five-Year Financial Forecast

Target Budget

	2020	2021	2022	2023	2024	2025
	Actual	Budget	Forecast	Forecast	Forecast	Forecast
REVENUES						
Real Estate Tax	\$ 149,707,179	\$ 148,757,225	\$ 150,107,978	\$ 150,630,846	\$ 151,345,895	\$ 152,211,754
Earned Income Tax	109,401,066	110,607,363	116,689,225	119,053,522	121,434,593	123,863,285
Payroll Preparation Tax	63,682,649	53,643,498	68,039,939	69,420,179	70,808,583	72,224,754
Parking Tax	33,792,650	54,798,340	58,564,532	65,275,070	66,515,016	67,779,760
Regional Asset District Tax Relief	21,383,956	22,434,098	22,728,625	22,943,274	23,310,023	23,682,115
Deed Transfer Tax	45,053,202	50,820,970	51,888,210	52,925,975	53,984,494	55,064,184
Amusement Tax	3,873,982	7,282,913	13,628,721	13,647,925	13,801,172	13,967,174
Local Service Tax	13,985,131	14,414,705	14,717,414	15,011,762	15,311,997	15,618,237
Facility Usage Fee	3,347,518	3,678,055	4,654,612	5,296,141	5,707,667	5,840,396
Telecommunications Licensing Tax	995,980	1,025,860	1,047,403	1,068,351	1,089,718	1,111,512
Institution Service Privilege Tax	574,081	591,260	603,646	615,689	627,974	640,505
Non-Profit Payment for Services	492,842	434,572	443,899	452,777	461,833	471,069
Other Taxes	(5,138)	(11,254)	—	—	—	—
Outdoor Advertising Excise Tax	—	—	—	—	—	—
Licenses and Permits	11,648,919	11,557,750	11,348,830	11,570,407	11,798,078	12,029,470
Charges for Services	35,122,274	36,363,909	43,207,693	43,484,286	44,476,630	44,895,254
Fines and Forfeitures	6,458,582	7,453,660	8,896,301	8,929,316	8,956,834	8,989,033
Intergovernmental Revenue	50,543,093	50,702,071	44,529,975	45,197,577	45,723,361	46,279,225
Interest Earnings	1,419,408	227,399	229,673	231,970	234,289	236,632
Miscellaneous Revenues	157,483	33,834,270	48,131,717	49,670,484	46,563,980	80,729
Total Revenues	\$ 551,634,859	\$ 608,616,662	\$ 659,458,394	\$ 675,425,551	\$ 682,152,137	\$ 644,985,088
EXPENDITURES						
Salaries	\$ 261,161,399	\$ 252,579,293	\$ 265,763,021	\$ 274,305,609	\$ 282,424,312	\$ 286,779,889
Health Benefits	64,386,628	62,523,294	66,670,110	70,451,545	74,480,134	68,520,079
Workers' Comp.	16,497,356	17,415,455	17,467,117	17,520,846	17,920,846	16,440,846
Pension & OPEB	104,643,535	106,814,079	109,441,283	110,365,842	111,328,676	109,809,858
Operating Departments	91,137,483	106,103,420	105,735,872	105,483,587	99,997,508	90,032,151
Debt Service	43,845,006	56,449,768	60,502,746	65,514,377	69,383,522	72,438,565
Total Expenditures	\$ 581,671,406	\$ 601,885,309	\$ 625,580,150	\$ 643,641,806	\$ 655,534,998	\$ 644,021,388
OPERATING RESULT	\$ (30,036,547)	\$ 6,731,353	\$ 33,878,244	\$ 31,783,745	\$ 26,617,139	\$ 963,700
BEGINNING RESERVE FUND BALANCE						
BALANCE	\$ 120,307,451	\$ 64,116,829	\$ 64,306,182	\$ 80,936,111	\$ 95,011,984	\$ 106,401,792
Transfer to PAYGO	(14,625,000)	(5,542,000)	(9,000,000)	(9,000,000)	(5,000,000)	(9,000,000)
Transfer to Early Childhood Community Facilities Fund	—	(1,000,000)	(1,000,000)	—	—	—
Transfer to Stop the Violence Fund	—	—	(7,248,315)	(8,707,872)	(10,227,331)	(11,467,307)
End of Year Encumbrance Rollover	\$ (11,529,075)					
ENDING RESERVE FUND BALANCE	\$ 64,116,829	\$ 64,306,182	\$ 80,936,111	\$ 95,011,984	\$ 106,401,792	\$ 86,898,185
FUND BALANCE AS A % OF EXPENDITURES	11.0%	10.7%	12.9%	14.8%	16.2%	13.5%
DEBT SERVICE AS A % OF EXPENDITURES	7.5%	9.4%	9.7%	10.2%	10.6%	11.2%

Totals may not sum due to rounding

City of Pittsburgh Operating Budget
Fiscal Year 2021

Five-Year Financial Forecast

By Department

The table below illustrates the five-year departmental expenditure forecast through fiscal year 2025. These figures include all known contracted amounts as well as projected salary increases.

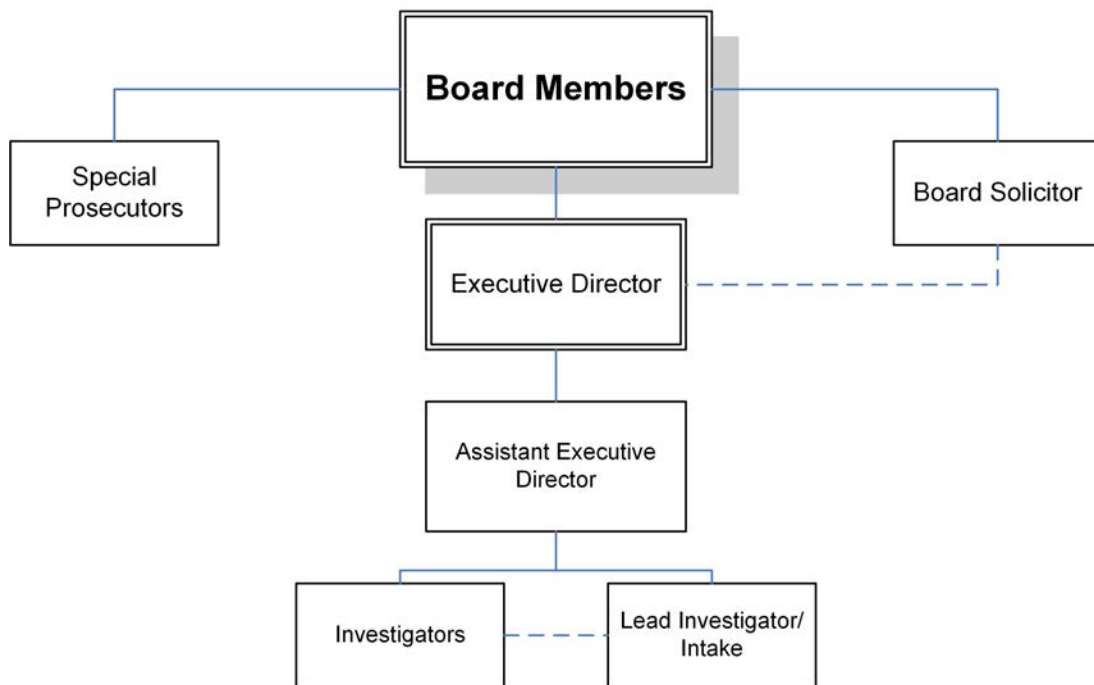
	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Budget	Budget	Budget	Budget	Budget
City Council	\$ 2,247,022	\$ 2,530,434	\$ 2,707,992	\$ 2,778,434	\$ 2,851,409	\$ 2,926,981	\$ 2,880,252
Office of the City Clerk	1,193,936	1,270,278	1,446,908	1,564,559	1,640,999	1,645,297	1,674,159
Office of the Mayor	1,211,034	1,317,244	1,377,805	1,422,148	1,465,667	1,510,721	1,508,896
Office of Equity	1,029,772	1,411,519	1,520,718	1,593,797	1,635,880	1,679,554	1,576,108
Office of Management and Budget	16,315,269	15,173,151	16,795,156	17,018,133	17,345,209	17,710,861	17,266,707
Office of Community Health and Safety	—	—	20,000	5,020,000	5,020,000	20,000	20,000
Innovation and Performance	12,945,626	15,234,036	17,234,967	17,815,772	18,318,493	18,363,265	17,057,091
Commission on Human Relations	393,244	532,283	540,253	563,479	580,568	598,303	598,204
Office of the City Controller	4,193,886	4,200,788	4,616,269	4,763,800	4,916,849	5,075,627	5,079,769
Finance	167,773,873	163,970,428	182,510,867	187,386,085	193,460,748	198,440,366	198,470,521
Law	6,420,969	6,803,831	5,629,587	5,848,720	5,965,879	6,087,394	5,719,889
Ethics Hearing Board	136,902	102,820	170,120	173,298	176,579	179,966	182,411
Office of Municipal Investigations	636,939	643,418	684,467	704,144	724,526	745,641	750,692
Human Resources and Civil Service	43,392,345	34,116,822	33,740,570	35,420,630	37,097,257	39,114,255	36,737,595
City Planning	3,856,592	3,639,162	3,720,948	3,915,086	4,042,397	4,173,307	4,174,574
Permits, Licenses, and Inspections	5,974,551	6,270,958	6,297,076	6,728,546	6,929,184	7,108,195	7,102,573
Public Safety Administration	8,378,754	11,801,916	17,320,925	11,514,980	11,755,090	12,018,601	10,499,837
Bureau of Emergency Medical Services	25,113,326	26,200,667	26,426,306	27,668,908	28,571,478	29,674,271	29,340,049
Bureau of Police	105,878,342	125,642,237	115,132,994	120,805,255	124,398,164	127,841,639	127,414,520
Bureau of Fire	80,014,921	91,103,525	89,753,150	92,827,121	95,848,325	98,587,746	97,592,004
Bureau of Animal Care and Control	1,473,352	1,421,844	1,638,381	1,709,772	1,744,666	1,780,868	1,780,345
Public Works Administration	1,009,931	1,162,648	1,152,424	1,367,119	1,412,288	1,459,408	1,448,094
Bureau of Operations	21,809,924	21,840,288	21,821,520	23,347,742	23,794,055	24,265,375	23,205,405
Bureau of Environmental Services	15,608,598	17,515,371	17,713,118	17,624,589	18,004,714	18,404,022	18,335,685
Bureau of Facilities	14,642,592	16,237,719	18,739,457	21,299,977	21,031,397	20,541,026	18,276,393
Parks and Recreation	4,182,521	3,436,599	4,289,984	5,014,788	5,154,783	5,299,775	5,283,545
Mobility and Infrastructure	7,130,764	7,517,155	8,232,521	9,015,354	9,069,802	9,578,807	9,340,394
Citizen Police Review Board	536,938	574,265	650,823	667,913	685,400	703,727	705,676
Total Expenditures	\$553,501,922	\$581,671,406	\$601,885,309	\$625,580,150	\$643,641,806	\$655,534,998	\$644,021,388
<i>Change from Prior Year</i>		5.1%	3.5%	3.9%	2.9%	1.8%	(1.8)%

Totals may not sum due to rounding

Citizen Police Review Board



Citizen Police Review Board



Mission

The Independent Citizen Police Review Board promotes responsible citizenship and respectable law enforcement through mutual accountability. The broad mandate of the Citizen Police Review Board is to provide independent review of the conduct of the Pittsburgh Bureau of Police. To accomplish this assignment, the Board will thoroughly investigate specific allegations of misconduct, hold public hearings to examine such allegations; evaluate current police procedures and promote safe, professional and effective law enforcement practices through public education on rights, responsibilities and police authority; and make recommendations to the Mayor and Chief of Police regarding police policies and procedures.

A Board comprised of seven members appointed by the Mayor and City Council presides over the work of the staff and determines all final dispositions of cases. The Board conducts public hearings and renders findings and recommendations to the Chief of Police and Mayor as related to the matter or complaint under review.

Departmental/Bureau Overview

Investigation and Complaint Disposition - Citizens must file a notice of intent to file a citizen complaint with the CPRB within six months of the incident from which the complaint arises. Upon contact from a citizen, the Intake Coordinator evaluates the complaint for administrative compliance and initiates the internal case management of the complaint. The Intake Coordinator informs the complainant of his/her rights and responsibilities related to the complaint. The Executive Director or the Assistant Executive Director reviews each citizen complaint, develops a preliminary investigative plan and assigns the case to an Investigator. The Assistant Executive Director provides daily supervision and oversight of case investigations. Investigators conduct preliminary inquiries into cases and the results are presented to the Board. The Board considers the evidence and determines whether to further an investigation into the allegations of misconduct or to dismiss the complaint. Complaints may proceed through investigation to a public hearing at the Board's discretion. Findings and recommendations resulting from public hearings are forwarded to the Mayor and Chief of Police who must respond to the Board. Patterns emerging from complaints and allegations of misconduct may be presented to the Board for consideration of policy recommendations to the Chief of Police and Mayor.

Community Education - The goal of community education and outreach is to improve relations between citizens and police by developing or enhancing common knowledge of police authority, practices and procedures, and civilian expectations of police conduct. Outreach utilizes printed material, traditional and social media, and personal appearances of members and staff to ensure the public has an opportunity to be informed of the CPRB's role and common rights and responsibilities of citizenship. The effort directed to citizens (1) ensures that the public is adequately prepared to respond to police encounters in a manner conducive to the safety of the citizen and the officer, and (2) conveys information on filing complaints when such encounters are perceived as offensive. The outreach to police officers is designed to encourage participation in investigations, explain the process, and integrate their concerns into the community education effort.

Board and Staff Development - Training for Members encompasses topics mandated by City Ordinance, including police training, police policies and procedures, criminal, civil and constitutional law as well as human rights and contemporary practices of civilian review of law enforcement policies and police behavior. Staff training is designed to enhance investigative skills, utilize technology for research and case management, and develops mediation and conciliation skills as well as crisis management and safety skills. Staff adheres to the standards and performance objectives expected of Certified Police Oversight Professionals.

Administrative - The Executive Director is responsible for administering the policies and procedures of the Board and those of the City which affect the daily operation of the Independent Citizen Police Review Board. Activities of this core service include the planning, organization, development, evaluation, and implementation of efficient and effective management strategies of fiscal, personnel, information systems, and related support to maximize the utility of the resources available. The Assistant Executive Director facilitates daily administrative communication and serves as liaison to the administrative departments of the City.

2020 Accomplishments

- Citizen Police Review Board activities will be reflected in the Board's 2020 Annual Report

2021 Goals

Goal: Staff will comply with the Rules & Operating Procedures of the Independent Citizen Police Review Board 100% of the time

Strategies to Achieve Goal

- Evaluate compliance through the monthly monitoring of case management and Board Case Agenda

How Success Will Be Measured

- The Assistant Executive Director and the Executive Director will evaluate compliance through the monthly monitoring of case management and Board Case Agenda

Goal: Maintain community presence of the Independent CPRB

Strategies to Achieve Goal

- Distribution of information through social media, printed material, collaborating with community interest groups, school visitation and participation in community events

How Success Will Be Measured

- Community activities will be documented and reported monthly

Goal: Citizen Police Review Board Members and Staff will maintain oversight competence through participation in professional development activities

Strategies to Achieve Goal

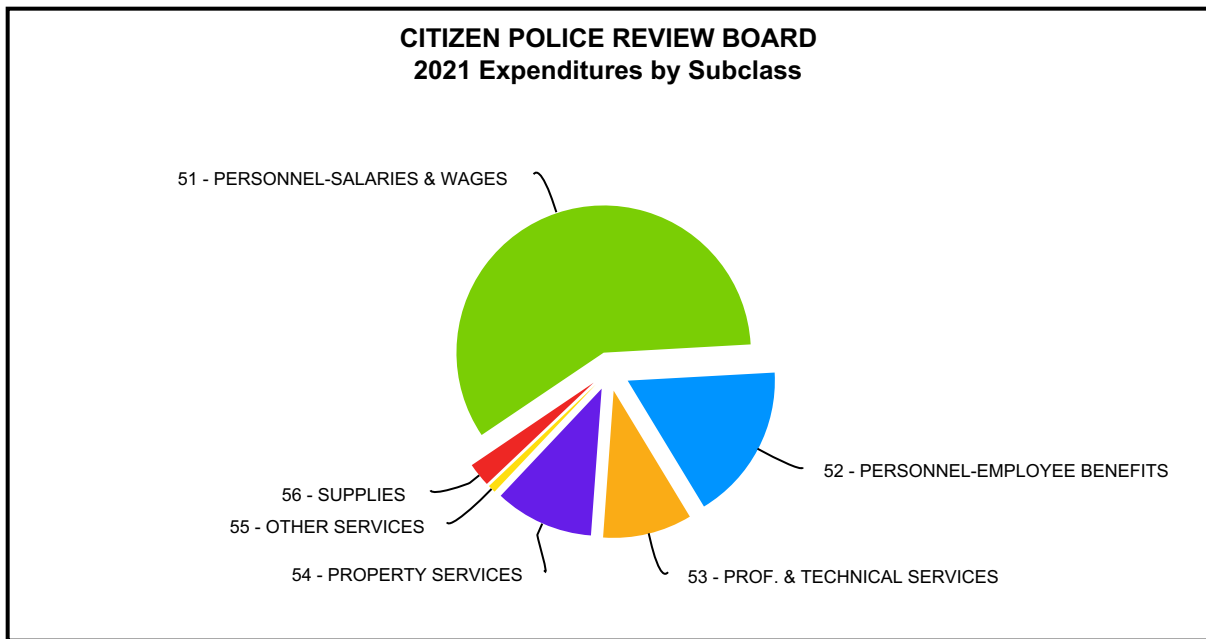
- Extend invitations to legal, law enforcement and social justice practitioners to present material to Members and staff in organized training sessions

How Success Will Be Measured

- Sessions will be documented as to topic and attendance

Subclass Detail

	2020 Budget	2021 Budget	Change	% Change
Expenditures				
51 - PERSONNEL-SALARIES & WAGES	\$ 384,667	\$ 381,146	\$ (3,521)	(0.92)%
52 - PERSONNEL-EMPLOYEE BENEFITS	112,577	112,097	(479)	(0.43)%
53 - PROFESSIONAL & TECHNICAL SERVICES	66,400	63,900	(2,500)	(3.77)%
54 - PROPERTY SERVICES	70,335	70,860	525	0.75 %
55 - OTHER SERVICES	6,800	5,700	(1,100)	(16.18)%
56 - SUPPLIES	18,160	17,120	(1,040)	(5.73)%
Total	\$ 658,939	\$ 650,823	\$ (8,115)	(1.23)%



Position Summary

Title	2020 FTE	Rate/ Grade	Hours/ Months	2020 Budget	2021 FTE	Rate/ Grade	Hours/ Months	2021 Budget
CPRB Executive Director	1	32G	12	\$ 95,504	1	32G	12	\$ 98,369
Assistant Executive Director	1	28E	12	75,329	1	28E	12	77,589
Investigator	3	19D	12	147,556	3	U06-K	12	152,291
Lead Investigator	<u>1</u>	20D	12	<u>51,000</u>	<u>1</u>	U08-D	12	<u>52,897</u>
Total Full-Time Permanent Positions	6			\$ 369,389	6			\$ 381,146
<hr/>								
Total Full-Time Permanent Positions	6			\$ 369,389	6			\$ 381,146
Vacancy Allowance	—			—	—			—
27th Pay Period	<u>—</u>			<u>14,207</u>	<u>—</u>			<u>—</u>
Total Full-Time Positions and Net Salaries	6			\$ 383,596	6			\$ 381,146

Subclass	2019	2020	2021	Increase/
	Actual	Budget	Budget	(Decrease)
Expenditures				
51 - PERSONNEL-SALARIES & WAGES	\$ 288,608	\$ 384,667	\$ 381,146	\$ (3,522)
51101 - Regular	288,608	383,596	381,146	(2,450)
51401 - Premium Pay	—	1,072	—	(1,072)
52 - PERSONNEL-EMPLOYEE BENEFITS	111,053	112,577	112,097	(479)
52101 - Health Insurance	70,248	63,057	64,114	1,057
52111 - Other Insurance/Benefits	7,116	7,683	8,060	377
52201 - Social Security	22,688	29,837	29,923	86
52601 - Personal Leave Buyback	11,001	12,000	10,000	(2,000)
53 - PROFESSIONAL & TECHNICAL SERVICES	49,988	66,400	63,900	(2,500)
53101 - Administrative Fees	2,308	6,500	6,500	—
53105 - Recording/Filing Fees	849.83	2000.00	2,000	—
53301 - Workforce Training	4,669	10,900	8,400	(2,500)
53517 - Legal Fees	40,061	45,000	45,000	—
53901 - Professional Services	3,276	2,000	2,000	—
54 - PROPERTY SERVICES	69,700	70,335	70,860	525
54101 - Cleaning	2,100	2,100	2,100	—
54501 - Land & Buildings	67,600	68,235	68,760	525
55 - OTHER SERVICES	6,225	6,800	5,700	(1,100)
55305 - Promotional	3,672	6,300	5,200	(1,100)
55309 - Regulatory	81	500	500	—
55501 - Printing & Binding	2,472	—	—	—
56 - SUPPLIES	11,364	18,160	17,120	(1,040)
56101 - Office Supplies	3,179	4,000	4,000	—
56151 - Operational Supplies	8,185	14,160	13,120	(1,040)
Expenditures Total	\$ 536,937	\$ 658,939	\$ 650,823	\$ (8,116)

Five Year Forecast	2021	2022	2023	2024	2025
Expenditures					
51 - PERSONNEL-SALARIES & WAGES	\$ 381,146	\$ 392,581	\$ 404,358	\$ 416,489	\$ 428,983
52 - PERSONNEL-EMPLOYEE BENEFITS	112,097	117,024	122,215	127,682	116,617
53 - PROF. & TECHNICAL SERVICES	63,900	63,900	63,900	63,900	63,900
54 - PROPERTY SERVICES	70,860	71,588	72,108	72,836	73,356
55 - OTHER SERVICES	5,700	5,700	5,700	5,700	5,700
56 - SUPPLIES	17,120	17,120	17,120	17,120	17,120
Total	\$ 650,823	\$ 667,913	\$ 685,401	\$ 703,727	\$ 705,676
% Change from Prior Year	(1.2)%	2.6 %	2.6 %	2.7 %	0.3 %