



ALLEGHENY INSTITUTE
FOR PUBLIC POLICY

*Pittsburgh and the Benchmark City:
2013 Update*

Allegheny Institute for Public Policy

*Allegheny Institute Report 13-03
March 2013*

© by Allegheny Institute for Public Policy. All rights reserved. Note: Nothing written here is to be construed as an attempt to aid or to hinder the passage of any bill before the Pennsylvania General Assembly.

305 Mt. Lebanon Blvd. ♦ Suite 208 ♦ Pittsburgh, PA 15234
Phone: 412-440-0079 Fax: 412-440-0085 www.alleghenyinstitute.org

Table of Contents

Key Findings	2
Introduction	3
Methodology	4
Pittsburgh and the Benchmark City, 2013	5
<i>Demographics</i>	5
<i>City Spending and Taxes</i>	6
<i>City Headcount</i>	7
<i>Legacy Costs</i>	8
<i>Authorities</i>	9
<i>Schools</i>	10
Pittsburgh and the Benchmark City, 2004-2013	11

Key Findings and Summary

This is the third update of work the Allegheny Institute originated in 2004 which created the concept of the Benchmark City—an amalgamation of four geographically dispersed regional hub cities of various population size—to gauge Pittsburgh’s performance on city governmental functions, their cost, levels of staffing, debt, etc.

In 2013, we found that Pittsburgh, when compared to the Benchmark City:

- Spent 46% more on a per capita basis
- Collected 57% more taxes on a per capita basis
- Had higher levels of staffing (32%) per 1000 people
- Carried 64% more debt per capita
- Was far out of line with aspects of authorities related to staffing and assets
- Had higher levels of school spending per capita and per pupil and collected more school taxes per capita

With nearly a decade’s worth of data we are able to look at how Pittsburgh has performed relative to the Benchmark City on a longer term basis, and where the gap in performance in 2004 has gotten better or worse by 2013. Over the long term we found that Pittsburgh, when compared to the Benchmark City, significantly reduced the gap on:

- Fire spending per capita
- Police spending per capita
- Fire employees per 1000 people
- Pension funded ratio
- Net bonded debt per capita
- School spending per capita
- School taxes per capita

That being said, there was no significant change or a movement in the wrong direction, on:

- Per capita spending
- Workers’ compensation
- Authority assets and employment
- Per pupil spending
- Students per 1000 people

While there has been improvement by Pittsburgh on several indicators that would indicate the City is moving closer to national norms, there is still work to be done, and under the direction of one, and possibly still two, state oversight agencies.

Introduction

In 2004, to ascertain whether Pittsburgh was in-line or out-of-line with other regional hub cities in the U.S., the Allegheny Institute wrote its first installment of the Benchmark City report. Following earlier work where we examined cities of similar population size to Pittsburgh, and then those in the same geographic sphere (the “Rust Belt”) as Pittsburgh, we selected four geographically dispersed cities of various population size that act as the center of their respective regions.

These cities—Columbus (OH), Charlotte (NC), Omaha (NE), and Salt Lake City (UT)—were amalgamated together to form the “Benchmark City”. Key financial measurements of Pittsburgh and the Benchmark City could be compared to determine if Pittsburgh was performing well or poorly relative to the Benchmark City.

Besides looking at the important statistics related to city government on spending, taxes, staffing, and legacy costs we also attempted to present the “bigger picture” by looking at the assets and staffing at authorities and special purpose governments that have impact on the lives of residents. We also focused on public education to see how much schools spend and tax in Pittsburgh and the Benchmark City.

To measure progress over time, we have updated the report twice thus far: in 2007 and 2010. Keeping with the three-year interval, 2013 brings us to the next update of Pittsburgh and the Benchmark City.¹

¹ “A Benchmark City for Pittsburgh to Emulate” (2004); “Pittsburgh’s Finances: an Updated Comparison with the Benchmark City” (2007); and “Pittsburgh and the Benchmark City: 2010 Update” (2010)

Methodology

In order to obtain a strong set of data for variables evaluated in this report, we rely on financial documents (budgets, Comprehensive Annual Financial Reports, annual agency reports), Census data, government, school, and authority websites, and phone and e-mail correspondence with officials. We group our twenty five variables into six main areas²:

- Demographics
- City Spending and Taxes
- City Headcount
- Legacy Costs
- Authorities
- Schools

Data is shown as total dollar amount, per capita, percentage, or per 1000 people as indicated in each table in the report. The Benchmark City values are calculated as a simple average.

The main focus of the report is on updating values for 2013, but since it has been nearly ten years since our first Benchmark City report we will include a historical section that looks at performance on indicators over the time frame.

² Since 2004 our group of indicators has remained largely unchanged. Recall that in 2004 the City of Pittsburgh had just been declared distressed under Act 47 and the idea of a separate oversight board patterned on Philadelphia's agency was being debated. At the same time there was a lot of talk about what type of taxes the City levied, how to change some of them, the idea of taxes on commuters, non-profits, etc. The Act 47 team and the oversight board ended up doing a lot of investigation into what caused Pittsburgh's problems and how they would be solved. Plenty of work was done on taxation, spending, City-County cooperation, etc. and, to be sure many of these ideas persist. In 2004, when we first started looking at comparison cities and came up with the concept of the Benchmark City we were influenced by a lot of the topics that were being discussed. That has not changed over subsequent updates of the report, but we did examine several areas in 2004 that we eliminated over the years. For instance, we had broken out separate measurements on police and fire pay so that we could see what a typical employee with five years experience made in Pittsburgh and the Benchmark City, but that was gone by the 2007 report. We also measured population change in the 2004 report, and that too was omitted by the first update. We also provided narrative on the collective bargaining units in each city as well as privatization and outsourcing efforts that were being undertaken and what type of specific business taxes were levied in each city. Was Pittsburgh unique in the number of collective bargaining units it had to negotiate with? Was it performing services that other cities felt were better done by someone else? These were the answers we were trying to get with that section. In 2007 we outlined how much Pittsburgh and cities in the Benchmark collected in other major taxes on sales and income, but since those levies were collected in some cities and not others, the separate focus was omitted, and rolled into measurements of all taxes. In 2010 we organized the indicators along the six main areas mentioned above, which we had not done in 2004 and 2007. We also added per pupil spending as an indicator. This 2013 report is entirely identical to the 2010 update, with no indicators eliminated. The one small change was to move the school enrollment count to the area of demographics since it is a total population number and seemed to fit more in that area.

Pittsburgh and the Benchmark City, 2013

The following section analyzes the characteristics of Pittsburgh and the Benchmark City in 2013.

Demographics

Compared with the Benchmark City, Pittsburgh is smaller in population and physical size measured by square mileage of the city limits. It is lower on per capita income. Its public school enrollment is smaller, and the City makes up a smaller percentage of its respective county and metropolitan area population. It does have twice the population density of the Benchmark City.³

Variable	Pittsburgh	Benchmark City	On this variable, Pittsburgh was...
Population	305,704	528,484	42% lower
Per Capita Income	\$ 25,619	\$ 27,207	6% lower
Public School Enrollment	24,849	65,240	62% lower
Square Miles	55	191	71% lower
Population as % of County	25%	62%	60% lower
Population as % of Metro	13%	37%	65% lower
Population per Square Mile	5,522	2,743	101% higher

Recall that as we had done a 2004 report on cities of similar population size (a range of 380,000 to 300,000 people) and the purpose of the Benchmark was not to find places with comparable population size per se, but geographically dispersed cities that served as regional hubs for their respective metro areas. It should be understood that a city of larger size does not necessarily disqualify it from serving as a point of comparison to another. If population size or square mileage were to be the primary points of comparison, Pittsburgh would find its most suitable benchmarks in St. Louis (318,000 people, 61 square miles of area), St. Paul (288,000 people, 52 square miles), or Stockton (296,000 people, 61 square miles).

³ City and County Population, land area, and density from the U.S. Census Bureau, Guide to State and Local Census Geography (www.census.gov/geo/reference/geoguide.html); per capita income from State and County Quick Facts, measuring the money income in the past twelve months in 2011, 2011 dollars, 2007-2011 (<http://quickfacts.census.gov/qfd/index.html>); Public School enrollment for Pittsburgh: page 15 of 2013 budget (<http://www.pps.k12.pa.us/14311019103352810/blank/browse.asp?a=383&BMDRN=2000&BCOB=0&c=57269&14311019103352810Nav=|1202|&NodeID=2103>); for Salt Lake City, page 12 of FY12-13 budget (www.slcschools.org/departments/budgetary/documents/1213budget.pdf); for Columbus, page 16 of five year financial forecast (www.columbus.k12.oh.us/website.nsf/); for Omaha enrollment data from the Nebraska Department of Education: <http://www.education.ne.gov/FOS/ASPX/AFR/AFRDistrict.aspx?codistsch=28-0001-000&datayear=2011/12&id=1>; for Charlotte enrollment data from webpage: <http://www.cms.k12.nc.us/mediaroom/aboutus/Pages/FastFacts.aspx>.

City Spending and Taxes

Based on general operations and debt service paid out to cover obligations related to general operations, Pittsburgh is spending 46 percent more per capita than the Benchmark City in 2013.

Variable	Pittsburgh	Benchmark City	On this variable, Pittsburgh was...
Per Capita Spending	\$ 1,539	\$ 1,051	46% higher
Per Capita Police Spending	\$ 334	\$ 310	7% higher
Per Capita Fire Spending	\$ 268	\$ 193	39% higher
Per Capita Property Taxes	\$ 428	\$ 275	55% higher
Per Capita Total Taxes	\$ 1,195	\$ 759	57% higher
Per Capita Total Non-Taxes	\$ 346	\$ 243	42% higher

The per capita amount in Pittsburgh exceeds \$1,500 while the Benchmark City amount is just over \$1,000. On the important components making up the public safety functions of police and fire, Pittsburgh is comparable on police spending, coming in at 7 percent higher than the Benchmark while fire spending is close to 40 percent greater on a per person basis.⁴

On the taxation side, since Pittsburgh and all the cities in the Benchmark levy taxes on real estate, a per capita measurement on property taxes is utilized. This shows that in 2013 Pittsburgh's property tax burden on a per capita basis is higher, 55 percent, than in the Benchmark City. When all taxes are measured, Pittsburgh still collects more in tax revenue than the Benchmark, and it is 42 percent higher on what it collects in non-tax revenue (fines, licenses, fees, state revenue, etc.).

⁴ Spending and Tax Information: For Pittsburgh, 2013 Fiscal Year Budget (http://apps.pittsburghpa.gov/mayor/2013_Nov_bud_fund.pdf) Property taxes, other taxes and revenue page 19; police spending from page 189 with confirmation on benefit amounts from City Finance Department, fire spending page 202, same confirmation. Salt Lake, 2012-13 Fiscal Year Budget (www.slcdocs.com/budget/FY2012-13.pdf) property taxes, other taxes, and revenue pages B11 and B15, spending in total, for police, and fire page B17. Columbus, 2013 Budget (http://finance.columbus.gov/uploadablefilesFinance_and_management/Financial_Management_Group/2013Budget) Property taxes, other taxes, revenues page 4-9, total spending, police spending, and fire spending page 4-9 and e-mail information from Jane Dunham, Deputy Director of Department of Finance and Management; Charlotte, 2012-2013 Adopted Strategic Operating Plan: <http://charneck.org/city/charlotte/Budget/Documents/FY2012-FY2013%20Strategic%20Operating%20Plan.pdf>. Property tax collections, total tax collections and non-tax revenue information on pages 123-126. Total expenditures on page 31 while police and fire spending on page 122; Omaha, 2013 Adopted City Budget: <http://www.ci.omaha.ne.us/finance/2013-adopted-budget/>. Police and fire appropriations are found on page 140; tax revenue on pages 111-113; expenditures in summary on page 25.

City Headcount

Pittsburgh is higher than the Benchmark City on City headcount, measured on a per 1000 people basis. On total employees covered under general operations, Pittsburgh had 10.3 employees to the Benchmark City's 7.8—a gap of 32 percent. Pittsburgh was also higher on police and fire employees, a measure which counts total employees in these departments, sworn and civilian.⁵

Variable	Pittsburgh	Benchmark City	On this variable, Pittsburgh was...
General Fund Employees per 1000 people	10.3	7.8	32% higher
Police Employees per 1000 people	3.6	2.9	24% higher
Fire Employees per 1000 people	2.2	1.8	22% higher

If Pittsburgh moved to the level of the Benchmark City, instead of 3,149 employees overall it would have 2,384—about 800 fewer employees. It would have about 200 fewer employees in the police bureau to have a resulting rate of 2.9 employees per 1000 people, and about 125 fewer in the fire department to reach the rate of 1.8 employees per 1000 people.⁶

⁵ Full-time equivalent employees. For Pittsburgh, general fund total calculated from 2013 City budget department summaries. Police from page 191, fire from page 204. (http://apps.pittsburghpa.gov/mayor/2013_Nov_bud_final.pdf); for Salt Lake, total general fund from page D 252; police from page D 167 and fire from page D 114 (www.slcdocs.com/budget/FY2012-13.pdf); for Columbus, total general fund from page 28-9. Police and fire from page 14-12 (<http://finance.columbus.gov/content.aspx?id=55636>); For Charlotte, general fund employee headcount from city profile summary page 117, police headcount found on page 55, and fire headcount on page 59 of the strategic operating plan: <http://charmec.org/city/charlotte/Budget/Documents/FY2012-FY2013%20Strategic%20Operating%20Plan.pdf>; For Omaha, general fund, fire, and police headcounts are found on page 25 of the 2013 adopted budget: <http://www.ci.omaha.ne.us/finance/2013-adopted-budget/>.

⁶ All based on Pittsburgh's population holding at 305,704

Legacy Costs

Pittsburgh's pension funded ratio—assets divided by liabilities and expressed as a percentage—stood at 62 percent at recent count. This is 13 percent lower than the Benchmark City ratio of 72 percent. Pittsburgh was directed by state legislation—Act 44 of 2009—to improve its funded ratio to 50 percent or greater by the end of 2010 or face a state takeover of its pensions. The plan that was crafted involved dedicating thirty years of tax revenues as a pledged revenue stream but realized as a committed, up-front asset.⁷

Variable	Pittsburgh	Benchmark City	On this variable, Pittsburgh was...
Pensions, Average Funded Ratio	62%	72%	13% lower
Per Capita Workers' Comp Payments	\$ 53	\$ 13	307% higher
Per Capita Net Bonded Debt	\$ 1,901	\$ 1,158	64% higher

Pittsburgh pays out far more in workers' compensation as measured by claim payments on a per capita basis.

Pittsburgh also carries more debt per capita than the Benchmark City, a 64 percent difference.

⁷ Pension funded ratio: Pittsburgh, valuation from Pennsylvania Public Employee Retirement Commission status report page 42 (http://www.portal.state.pa.us/portal/server.pt/community/publications/3194/municipal_pension_plan_report/525535); Salt Lake, page 121 of State of Utah CAFR (www.utah.gov/treasurer/documents/master-archive/CAFR); Columbus uniformed employees from Ohio Police and Fire Fund, page 29 of 2011 CAFR (www.opf.org/Files/CAFR2011.pdf) and non-uniformed employees from Ohio Public Employee Retirement System page 64 of 2011 CAFR (www.opers.org/pubs-archive/CAFR/2011-CAFR.pdf) Workers compensation claim payments: Pittsburgh, page 87 of 2011 CAFR (<http://www.pittsburghpa.gov/controller/cafr>); Salt Lake, page 71 of CAFR (<http://www.slccgov.com/finance/cafr>); Columbus, e-mail from Jane Dunham, Deputy Director of Department of Finance and Management Net Bonded Debt: Pittsburgh, page 121 of CAFR; Salt Lake, page 71 of CAFR; Columbus, page 266 of CAFR (<http://auditor.Columbus.oh.us>); Charlotte general fund employees participate in the North Carolina pension program (http://www.osc.nc.gov/financial/12cafr/2012_CAFR_inside_pages.pdf) which is funded at the 99.8 percent level (page 174). Charlotte's uniformed personnel are covered in City run pensions. Uniformed pension information found in the Charlotte CAFR (<http://chameck.org/city/charlotte/Finance/Documents/FY12%20CAFR.pdf>), fire pensions on page 99 and the law enforcement officers' plan on page 101. Workers' compensation claim payments were obtained by e-mail from Daniel J. Plizka, Manager, Risk Management Division. Net bonded debt obtained from page 180 of the Charlotte CAFR; For Omaha, pension plan information obtained from the CAFR (<http://www.ci.omaha.ne.us/finance/images/stories/pdfs/F-14206OMA-11%20City%20of%20Omaha%20CAFR.pdf>). The civilian as well as the uniformed plan information is on page 92. Net bonded debt is found on pages 56-57. Workers' compensation payments were obtained from page 162 of the adopted budget (<http://www.ci.omaha.ne.us/finance/2013-adopted-budget/>).

Authorities

Authorities are quasi-governmental units set up to carry out a specific service. They have many of the powers of general city government without the ability to levy a tax. In Pittsburgh, authorities have been set up to oversee public parking, low-income housing, water and sewage, redevelopment, and economic development on the North Shore. Other cities have authorities or special purpose governments handling services related to solid waste, aviation, housing, redevelopment, and other functions. There may be additional ones in the future; for example, Charlotte has plans to spin off the airport operations to an authority. In the table below we look at the per capita value of assets held the authorities for Pittsburgh and our Benchmark City as well as the employee headcount (per 1000 person basis).⁸

Variable	Pittsburgh	Benchmark City	On this variable, Pittsburgh was...
Per Capita Authority Assets	\$ 5,574	\$ 1,102	405% higher
Authority Employees per 1000 people	2.8	1.1	154% higher

As can be seen in the table Pittsburgh's per capita assets are 405 percent higher than those comprising the Benchmark City. Pittsburgh has 154 percent more authority personnel per 1000 people than does the Benchmark City.

⁸ Authority Assets: Pittsburgh, all except Housing Authority from page 21 of CAFR, Housing from 2010 annual report (www.hacp.org); Salt Lake, Redevelopment Authority, page 31 of CAFR, Housing Authority page 8 of annual report (www.hasclutah.org/images/studies/jdfhascl%202010%find) ; Columbus Central Transit Authority page 17 of CAFR (www.auditor.state.oh.us/auditsearch/Reports/2012/Central_Ohio-Transit_Authority_11_Franklin.pdf) , Solid Waste Authority from page 2-6 of CAFR (www.auditor.state.oh.us/auditserach/Reports/2012/Solid_Waste_Authority_of_Central_Ohio_CAFR_12-31-11.pdf) , Columbus Regional Airport Authority page 18 of CAFR (www.auditor.state.oh.us/auditsearch/Reports/2012/Columbus_Regional_Airport_Authority_11_Franklin.pdf) , Columbus Metro Housing Authority, page 6 of CAFR (www.auditor.state.pa.us/auditsearch/Reports/2012/Columbus_MHA_11_Franklin.pdf) , Franklin Park Conservatory and Recreation District page 6 of CAFR (www.auditor.state.pa.us/auditsearch/Reports/2012/Franklin_Park_Conservatory_Joint_Recreation_District_11_Franklin.pdf) Authority Headcount Pittsburgh Urban Redevelopment Authority e-mail from Tom Short, Finance Director, Water and Sewer Authority page 8 of 2010 annual report (<http://www.pgh2o.com/annualReport.htm>) Stadium Authority shares staff with Sports and Exhibition Authority, counted as 0, Parking Authority, letter from David Onorato, Executive Director, Housing Authority website (www.hacp.org/careers) ; Salt Lake Redevelopment Authority page 5 of 2011 Annual Report (<http://www.slcrda.com/>) Housing Authority e-mail from Britnee Dabb, Human Resources Manager; Columbus Transit page 63 of CAFR, Waste page 3-17 of CAFR, Airport page 65 of CAFR, Housing e-mail from Daryl Cousins, Conservatory e-mail from Beverly Dale, Director of Human Resources; Charlotte Housing Authority assets obtained from the CAFR (<http://www.cha-nc.org/documents/CHA%202011-2012%20Audit.pdf>) on page 9 and the headcount on page 214. The Charlotte Regional Visitor's Authority assets obtained via e-mail with Larry Williams, the headcount from the webpage (<http://www.charlotteconventionctr.com/default.asp?conventioncenter=222>); Omaha's Metropolitan Entertainment and Convention Authority's assets and headcount obtained via e-mail from Kristi Andersen, Director of Communications. Omaha Housing Authority's assets and headcount obtained via e-mail from Nicole Molina.

Schools

Public education plays an important role in determining the attractiveness of a city to current as well as potential residents. While not under the direct control of city government, they certainly work in concert as they are serving and taxing the same residents. In this area we compare the per capita levels of spending and taxation as well as per pupil spending and enrollment.⁹

Variable	Pittsburgh	Benchmark City	On this variable, Pittsburgh was...
Per Capita School Spending	\$ 1,719	\$ 1,266	36% higher
Per Capita School Taxes	\$ 880	\$ 510	73% higher
Per Pupil Spending	\$ 21,847	\$ 11,226	95% higher
Students per 1000 people	81.2	114	29% lower

With per capita spending by the public school system Pittsburgh's spending is 36 percent higher than the Benchmark City's school district and collected more taxes per capita (73 percent). On a per pupil basis, Pittsburgh public schools spent nearly double that of the Benchmark City (95 percent). They did so on fewer students as Pittsburgh's students per 1000 residents was 81.2 while the Benchmark City claimed 114—a difference of 29 percent.

⁹ Schools, Pittsburgh spending page 23 and taxes page 42 from 2013 budget; Salt Lake, spending page 12 and taxes page 45 of 2012-13 budget; Columbus spending and taxes from page 1 of five year financial forecast; Charlotte, spending, revenues, and taxes page 8 of budget (<http://www.cms.k12.nc.us/mediaroom/budget/July%202024%20Board%20of%20Education%20meeting%20documents/2012-13%20Ordinance%20package%207.24.12%201pm%20FINAL.pdf>), enrollment from webpage; Omaha, spending, taxes and enrollment from NE Dept. of Education (<http://www.education.ne.gov/FOS/ASPX/AFR/AFRDistrict.aspx?codistsch=28-0001-000&datayear=2011/12&id=1>).

Pittsburgh and the Benchmark City, 2004-2013

Having done the first installment of this report in 2004, we now have nearly a decade worth of data that shows the relative standing of Pittsburgh to the Benchmark City.

Area and Variable	In 2004, Pittsburgh was...	In 2013, Pittsburgh was...
<i>Demographics</i>		
Population	30% lower	42% lower
Per Capita Income	19% lower	6% lower
Public School Enrollment	44% lower	62% lower
Square Miles	67% lower	71% lower
Population as % of County	59% lower	60% lower
Population as % of Metro	65% lower	65% lower
Population per Square Mile	112% higher	101% higher
<i>City Spending and Taxes</i>		
Spending-Total, Per Capita	48% higher	46% higher
Spending-Fire, Per Capita	60% higher	39% higher
Spending-Police, Per Capita	18% higher	7% higher
Property Taxes, Per Capita	76% higher	55% higher
Total Taxes, Per Capita	62% higher	57% higher
Non-Tax Revenue, Per Capita	15% higher	42% higher
<i>City Headcount</i>		
Total Employees per 1000 people	42% higher	32% higher
Fire Employees per 1000 people	47% higher	22% higher
Police Employees per 1000 people	13% higher	24% higher
<i>Legacy Costs</i>		
Pensions, Average Funded Ratio	43% lower	13% lower
Workers' Compensation Claim Payments, Per Capita	344% higher	307% higher
Net Bonded Debt, Per Capita	233% higher	64% higher
<i>Authorities</i>		
Authority Assets, Per Capita	460% higher	405% higher
Employees per 1000 people	160% higher	154% higher
<i>Schools</i>		
Spending, Per Capita	79% higher	36% higher
School Taxes, Per Capita	114% higher	73% higher
Spending, Per Pupil	107% higher	95% higher
Students, per 1000 people	20% lower	29% lower

Proceeding area by area, we can make observations based on the relative standing of Pittsburgh to the Benchmark in 2004 and 2013.

- *Demographics*: On population count we know that since 2004 Pittsburgh shrank (by 22,000 people) while the Benchmark grew (by 57,000) over the time frame. All four cities in the Benchmark increased their population counts; Pittsburgh improved its

standing on per capita income, shrinking the gap by 12 percentage points; the decline in Pittsburgh population affected public school enrollment, and the City's standing on that number relative to the Benchmark worsened; while Pittsburgh's square mileage remained unchanged the Benchmark grew by 21 square miles since 2004's count. Only Salt Lake City remained at the same square mileage it had in 2004; Pittsburgh still has many more people per square mile than the Benchmark City.

- *City Spending and Taxes:* The gap in overall per capita spending stayed relatively unchanged; Pittsburgh showed improvements in its relative standing to the Benchmark on police and fire spending, with the gap on both of those measures shrinking from where things stood in 2004. Looking back at 2004 per capita amounts versus 2013 per capita amounts and the percentage changes, the Benchmark police expenditure grew 32 percent while Pittsburgh's grew 21 percent. On fire, the Benchmark grew 25 percent to Pittsburgh's 13 percent.
- *City Headcount:* Pittsburgh's relative standing to the Benchmark on total staffing fell 10 percentage points and fire staffing by 25 percentage points. Police staffing increased relative to the Benchmark City: whereas Pittsburgh was 13 percent higher in 2004 it was 24 percent higher in 2013.
- *Legacy Costs:* Pittsburgh saw massive improvement on two variables in this area, funded ratio for pensions and net bonded debt per capita. The 2010 parking tax plan that arose out of Act 44 legislation boosted the funded ratio from where it had wallowed in the 30-50 percent range at various points in time to 62 percent funded: not solid or admirable, but much better than it was. With the Benchmark City average ratio falling from 89 percent in 2004 to 72 percent in 2013, it is clear to see how the gap closed. Likewise, the City of Pittsburgh's efforts to set a debt ratio target and fund much of its capital needs in the time period between 2004 and 2013 (there was a bond issue in 2012 and another planned for 2015) the line on debt in the City has been held. Pittsburgh remains far out of line on workers' compensation.
- *Authorities:* Pittsburgh is still far out of line on these indicators compared to the Benchmark.
- *Schools:* Pittsburgh saw improvement on the gap of per capita spending relative to the Benchmark with a much smaller rate of growth over the time frame for Pittsburgh (7%) than the Benchmark (42%). Same with per capita school taxes. However, Pittsburgh still spends twice as much per pupil than the Benchmark City. Pittsburgh's school population to City population, relative to the Benchmark, worsened.

So what can we conclude from nearly ten years worth of data placing Pittsburgh in relative standing to a constructed city that approximates national norms when it comes to governing practices? There has been progress, but still more work to do, and with one, possibly still two state oversight agencies in place, much can be accomplished.