

City of Pittsburgh

Quarterly Financial & Performance Report

For the Period Ending December 31, 2014



Department of Finance
Office of Management and Budget

February 25, 2015

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

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

For the Period Ending December 31, 2014

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City of Pittsburgh

**Quarterly Financial &
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For the Period Ending December 31, 2014

Overview

OVERVIEW

This is the fourth quarterly report of the City of Pittsburgh for 2014, issued pursuant to Act 11 of 2004 and the Cooperation Agreement between the City of Pittsburgh and the Intergovernmental Cooperation Authority for Cities of the Second Class (ICA). This report is also intended to fulfill the reporting requirements of the revised and adopted Municipalities Financial Recovery Act Recovery Plan for the City of Pittsburgh dated June 24, 2014. This report covers the fourth quarter of the City's 2014 fiscal year, for the period of October 1, 2014 through December 31, 2014.

Certain material presented herein has been provided by the various City departments, bureaus, boards and commissions, as well as the Office of the City Controller. All of the information included herein is unaudited and is subject to future amendment or correction. All revenue and expenditure information is presented on a cash basis.

The City's fourth quarter financial results illustrate that the City will end the year with revenues below budget by \$7.9 million. A receivable of \$5.1 million, from Economic Development Slot Revenues, has been established due to the payment from the State not being received by the City until after the end of the fiscal year. This \$5.1 million will be attributed to 2014 total revenues, thus effectively bringing the end of year revenues only \$2.8 million under budget. Expenditures fall below the final budget (adopted budget with prior year encumbrances) by \$18.3 million, or 3.75 percent. The projected net operating balance for 2014 is \$8.4 million.

REVENUE RESULTS AND PROJECTIONS

Budget Year 2014 – Revenue Summary:

Fiscal Year 2014 revenue collections totaled \$480,095,729. Total collections fell \$7,966,593 below budget for 2014. A receivable of \$5.1 million, from Economic Development Slot Revenues (Intergovernmental Revenues), has been established due to the payment from the State not being received by the City until after the end of the fiscal year. This \$5.1 million will be attributed to 2014 total revenues, thus effectively bringing the end of year revenues only \$2.8 million under budget. With a total budget of \$488,062,322 this represents 98.3% of revenues budgeted in fiscal year 2014.

	Fourth Quarter Collections	Total Fiscal Year 2014 Collections
Real Estate Taxes	\$3,462,730	\$122,683,320
Other Taxes	\$1,116	\$1,540
Amusement Tax	\$1,905,194	\$14,382,766
Earned Income Tax	\$21,518,218	\$85,929,906
Deed Transfer Tax	\$4,672,637	\$20,059,261
Parking Tax	\$12,572,963	\$50,450,730
Institution and Service Privilege Tax	\$1,395	\$478,787
Facility Usage Fee	\$1,725,176	\$4,750,440
Payroll Preparation Tax	\$13,303,572	\$56,429,675
Local Service Tax	\$3,476,784	\$14,051,156
Public Service Privilege	\$169,813	\$818,291
Act 77 - Tax Relief	\$2,671,475	\$12,898,093
License and Permit	\$2,583,121	\$10,378,466
Charges for Services	\$10,792,354	\$29,331,822
Fines and Forfeits	\$2,099,542	\$8,565,657
Intergovernmental	\$9,081,323	\$39,461,295
Investment Earnings	\$21,463	\$120,530
Non-Profit Payment for Services	\$161	\$2,319,368
Miscellaneous	(\$117,595)	(\$115,375)
Fund Balance	-	\$7,100,000
Total Revenues	\$89,941,442	\$480,095,729

Current Vs. Prior Year Revenue Collections (Fourth Quarter):

For the fourth quarter of 2014, the City of Pittsburgh collected \$89,941,442 in revenues. This represents 18.4% of budgeted revenues for 2014.

Total 2014 fourth quarter revenues fall below those collected in 2013 by \$7.9 million. Major differences from prior year collections include significantly lower collections in Act 77 – Tax Relief, Intergovernmental Revenues, and Non-Profit Payments for Services. Despite this, 2014 fourth quarter collections from Earned Income Tax and Charges for Services significantly exceeded those collected in 2013.

Fourth Quarter Revenues Collections: 2013 Vs. 2014			
	2013	2014	Difference
Real Estate Taxes	\$3,423,794	\$3,462,730	\$38,936
Other Taxes	(\$7,640)	\$1,116	\$8,756
Amusement Tax	\$2,125,366	\$1,905,194	(\$220,172)
Earned Income Tax	\$19,698,282	\$21,518,218	\$1,819,936
Deed Transfer Tax	\$4,392,960	\$4,672,637	\$279,677
Parking Tax	\$12,717,403	\$12,572,963	(\$144,440)
Institution and Service Privilege Tax	\$967	\$1,395	\$428
Facility Usage Fee	\$1,526,831	\$1,725,176	\$198,345
Payroll Preparation Tax	\$12,507,426	\$13,303,572	\$796,146
Local Service Tax	\$3,435,235	\$3,476,784	\$41,549
Public Service Privilege	\$75,015	\$169,813	\$94,798
Act 77 - Tax Relief	\$5,134,109	\$2,671,475	(\$2,462,634)
License and Permit	\$2,115,281	\$2,583,121	\$467,840
Charges for Services	\$9,390,522	\$10,792,354	\$1,401,832
Fines and Forfeits	\$2,153,277	\$2,099,542	(\$53,735)
Intergovernmental	\$17,483,296	\$9,081,323	(\$8,401,973)
Investment Earnings	\$25,961	\$21,463	(\$4,498)
Non-Profit Payment for Services	\$1,674,193	\$161	(\$1,674,032)
Miscellaneous	\$1,014	(\$117,595)	(\$118,609)
Total Revenues	\$97,873,293	\$89,941,442	(\$7,931,851)

Despite adjustments, appeals, and refunds, fourth quarter Real Estate Tax collection paralleled those in FY 2013. Non-Profit payments and Act 77 – Tax Relief collections fell below those received in the fourth quarter of 2013. This is mainly a product of higher collection in each respective category in previous quarters of 2014. Intergovernmental Revenues fell significantly below those collected in the same quarter of 2013. The combination of the ICA withholding of the 2% Local Share of Slots Revenues, along with payments not being received by the URA and Commonwealth Legislative Appropriations, drive total fourth quarter collections well below those realized in FY 2013. Continuing strong collections seen throughout the year, Earned Income Taxes significantly exceed those collected in FY 2013. Additionally, Charges for Services outperformed collections in the fourth quarter of the previous year by \$1.4 million.

End-of-Year Collections Vs. Total Budget:

Across all revenue categories, end-of-year collections totaled \$480,095,729. This represents a \$7,931,850 shortfall of total revenues budgeted for FY 2014. Total collections represent 98.3% of revenues budgeted for FY 2014.

Year-End Actual Revenues Vs. Budget			
	2014 Actual Revenues	2014 Budget	Difference
Real Estate Taxes	\$122,683,320	\$128,770,493	(\$6,087,173)
Other Taxes	\$1,540	\$49,701	(\$48,161)
Amusement Tax	\$14,382,766	\$12,960,680	\$1,422,086
Earned Income Tax	\$85,929,906	\$83,404,036	\$2,525,870
Deed Transfer Tax	\$20,059,261	\$17,831,723	\$2,227,538
Parking Tax	\$50,450,730	\$50,939,624	(\$488,894)
Institution and Service Privilege Tax	\$478,787	\$500,074	(\$21,287)
Facility Usage Fee	\$4,750,440	\$3,748,846	\$1,001,594
Payroll Preparation Tax	\$56,429,675	\$55,759,350	\$670,325
Local Service Tax	\$14,051,156	\$14,054,835	(\$3,679)
Public Service Privilege	\$818,291	\$1,221,664	(\$403,373)
Act 77 - Tax Relief	\$12,898,093	\$12,637,156	\$260,937
License and Permit	\$10,378,466	\$9,056,204	\$1,322,262
Charges for Services	\$29,331,822	\$28,331,214	\$1,000,608
Fines and Forfeits	\$8,565,657	\$9,384,701	(\$819,044)
Intergovernmental	\$39,461,295	\$50,091,801	(\$10,630,506)
Investment Earnings	\$120,530	\$109,598	\$10,932
Non-Profit Payment for Services	\$2,319,368	\$2,093,801	\$225,567
Miscellaneous	(\$115,375)	\$16,821	(\$132,196)
Beginning Fund Balance	\$7,100,000	\$7,100,000	-
Total Revenues	\$480,095,729	\$488,062,322	(\$7,967,483)

Throughout the year, the City expected to collect Real Estate Tax revenues significantly below those budgeted for the FY 2014. Real Estate Taxes represent the City’s single largest source of revenue; roughly 28% of total revenue. Real Estate Tax collections have suffered in FY 2014 as a result of adjustments, appeals, and refunds, resulting from the County administered reassessment. As projected, Real Estate Taxes fell \$6,087,173 below budget. Despite these difficulties, the City ended the year having collected 95.2% of the amount budgeted for Real Estate Taxes.

The City also correctly projected Intergovernmental Revenues to fall significantly below budget. In Quarterly Reports released earlier in FY 2014, the City reported that it would fail to realize a \$1.5 million transfer from the Urban Redevelopment Authority (URA) and a \$1.0 million Commonwealth Legislative Appropriation from the State. Further, annual transfers from the Liquid Fuels Tax Trust Fund were projected to not occur due to the harsh winter Pittsburgh experienced at the beginning of the fiscal year. Lastly, the City was not issued \$10.0 million of 2% Local Slots Revenues from the Intergovernmental Cooperation Authority.

Major Tax Revenues:

Major Tax Revenue collections for 2014 outperformed budgeted figures by \$1.0 million. All revenue lines within this category have met, or exceeded, budget except Real Estate Tax, Other Taxes, Parking Tax, Local Service Tax, and Public Service Privilege.

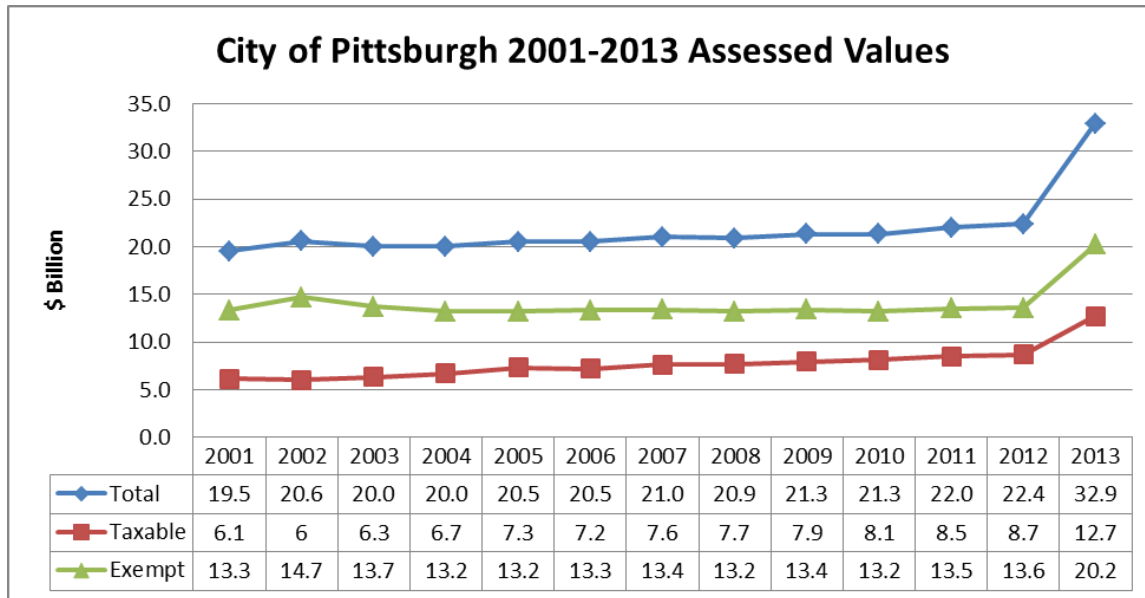
Year-End Projected Revenues Vs. Budget			
	Actual Revenues	2014 Budget	Difference
Real Estate Taxes	\$122,683,320	\$128,770,493	(\$6,087,173)
Other Taxes	\$1,540	\$49,701	(\$48,161)
Amusement Tax	\$14,382,766	\$12,960,680	\$1,422,086
Earned Income Tax	\$85,929,906	\$83,404,036	\$2,525,870
Deed Transfer Tax	\$20,059,261	\$17,831,723	\$2,227,538
Parking Tax	\$50,450,730	\$50,939,624	(\$488,894)
Institution and Service Privilege Tax	\$478,787	\$500,074	(\$21,287)
Facility Usage Fee	\$4,750,440	\$3,748,846	\$1,001,594
Payroll Preparation Tax	\$56,429,675	\$55,759,350	\$670,325
Local Service Tax	\$14,051,156	\$14,054,835	(\$3,679)
Public Service Privilege	\$818,291	\$1,221,664	(\$403,373)
Act 77 - Tax Relief	\$12,898,093	\$12,637,156	\$260,937
Total Revenues	\$382,933,966	\$381,878,182	\$1,055,784

Real Estate Taxes fell significantly below budget for FY 2014. This a product of a large number of adjustments, appeals, and refunds resulting from the County-administered reassessment ordered by Judge R. Stanton Wettick. Public Service Privilege also ended the year significantly below budget in FY 2014. This is due to PACT, Ltd no longer making payments to the City. Collections from PACT Ltd. will not occur in the future, and has been appropriately accounted for within the 2015 Operating Budget. Collections for Parking Tax, Institutional and Service Privilege Tax, and Other Taxes fell marginally below budget in FY 2014.

Despite shortfalls in the abovementioned revenue lines, many major tax revenues significantly exceed budgeted amounts. In total, collections from Amusement Tax, Earned Income Tax, Deed Transfer Tax and Facility Usage Fees surpassed budgeted amounts by \$7.1 million.

Real Estate Tax

Real Estate tax collections are the largest single source of revenue for the City; representing 28 percent of total revenues. In 2013, ordered by Judge R. Stanton Wettick, the County administered a reassessment. This reassessment had negative implications for Real Estate Tax collections. Municipalities and school districts continue to appeal recent sales and seek interim assessment increases on applicable properties.



Real Estate – Current collections missed budget in 2014 by \$4.6 million. In addition, Real Estate – Prior collections also missed budget by \$1.7 million. Overall Real Estate Taxes fell below budget by \$6.0 million in FY 2014.

Current Year Real Estate

FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	Budget to Actual
\$119.3 million	\$123.6 million	\$119.0 million	(\$4.6) million

Prior Year Real Estate

FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	Budget to Actual
\$4.1 million	\$4.7 million	\$3.0 million	(\$1.7) million

Amusement Tax

Amusement Tax receipts exceeded budget by \$1,422,086. This surplus can be partially attributed to strong sales of Pittsburgh sports teams’ tickets during the 2014 season.

FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	Budget to Actual
\$13.0 million	\$12.9 million	\$14.3 million	\$1.4 million

Earned Income Tax

Earned Income Tax exceeded budget by \$2.5 million. Due to the Act 32 implementation, Jordan Tax Service collects Earned Income Tax and collection rates continue to improve.

FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	Budget to Actual
\$82.1 million	\$83.4 million	\$85.9 million	\$2.5 million

Deed Transfer Tax

Deed Transfer Tax collections exceeded budget by \$2.2 million. The surge in this revenue category can be partially attributed to increased property sales driven by low interest rates and the 2013 elimination of Deed Transfer Tax collection loopholes. End of the year collections in this category represent 112.5% of budget for FY 2014.

FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	Budget to Actual
\$21.3 million	\$17.8 million	\$20.0 million	\$2.2 million

Parking Tax

Parking Tax fell short of budget by \$488,894. Total collections for 2014 represent 99.0% of budgeted amounts for FY 2014.

FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	Budget to Actual
\$49.4 million	\$50.9 million	\$50.4 million	(\$0.5) million

Institution and Service Privilege Tax

Institution and Service Privilege Tax fell short of budget by roughly \$21,000. Total collections represent 95.7% of budgeted amounts for FY 2014.

FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	Budget to Actual
\$0.49 million	\$0.50 million	\$0.48 million	(\$0.02) million

Facility Usage Fee

Facility usage fee collections significantly outperformed budgeted amounts by \$1,001,594 due to an increase in the number of events held at City venues in 2014. Total collections represent 126.7% of budgeted amounts for FY 2014.

FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	Budget to Actual
\$4.1 million	\$3.7 million	\$4.7 million	\$1.0 million

Payroll Preparation Tax

The Payroll Preparation Tax exceeded budget by \$670,325, representing 101.2% of budgeted amounts for FY 2014.

FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	Budget to Actual
\$54.5 million	\$55.7 million	\$56.4 million	\$0.7 million

Local Services Tax

Local Services Tax collections remained steady over the same period last year. Revenue fell slightly below budget by \$3,679.

FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	Budget to Actual
\$13.8 million	\$14.0 million	\$14.0 million	\$0.0 million

Public Service Privilege

Public Service Privilege fell below budget by \$403,373. In FY 2014, PACT Ltd. ceased paying the City of Pittsburgh. As a result, the City did not collect any of the \$272,173 budgeted for payments from PACT Ltd. Moving forward, the City will no longer collect revenues from PACT Ltd. The 2015 Operating Budget has been altered appropriately to reflect this change.

FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	Budget to Actual
\$0.9 million	\$1.2 million	\$0.8 million	(\$0.4) million

Act 77 – Tax Relief

Act 77 end-of-year collections exceeded budgeted amounts by \$260,937.

FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	Budget to Actual
\$12.6 million	\$12.6 million	\$12.8 million	\$0.2 million

Licenses and Permits

Revenues derived from the issuance of licenses and permits by the City exceeded budget by \$1,322,262. Total collections represent 114.6% of budgeted revenues within this category.

Year-End Projected Revenues Vs. Budget			
	Actual Revenues	2014 Budget	Difference
Licenses			
Liquor & Malt Beverage	\$418,825	\$422,385	(\$3,560)
Other License Revenue	\$1,273,942	\$1,439,577	(\$165,635)
Permits			
Commercial Building	\$4,408,339	\$3,240,216	\$1,168,123
Residential Building	\$315,029	\$276,271	\$38,758
Street Excavations	\$1,046,368	\$863,176	\$183,192
Encroachments	\$43,469	\$35,771	\$7,698
Zoning Fees	\$1,123,484	\$1,027,273	\$96,211
Zoning Board of Adjustments	\$91,025	\$108,575	(\$17,550)
Picnic and Ballfield	\$414,627	\$310,075	\$104,552
Employee Parking Fees	\$106,095	\$149,915	(\$43,820)
Fire Safety	\$554,730	\$612,188	(\$57,458)
Other Permit Revenue	\$582,533	\$570,782	\$11,751
Total License & Permit Revenues	\$10,378,466	\$9,056,204	\$1,322,262

The end-of-year surplus in this revenue category is primarily attributable to Commercial Building Permits. Budgeted at \$3,240,216, this revenue line alone exceeded budget by \$1,168,123, ending the year at \$4,408,339. This large surplus is attributable to the increased presence of development occurring throughout the City.

Other revenues lines ended the year above budget including: Zoning Fees, Picnic and Ballfield revenues, Residential Building, Street Excavation, Encroachment, and Other Permits. Many of the abovementioned permits are issued to individuals, developers and/or companies undertaking construction/development related projects within the City. As explained above, the reason for these surpluses is attributable to increased development seen throughout the City.

Some revenues lines within this category ended the year below budget. Liquor & Malt Beverage Licenses, Other License Revenue, Zoning Board of Adjustments, Employee Parking Fees and Fire Safety all report year-end collections lower than FY 2014 budget.

Charges for Services

Revenues from the Charges for Services category exceeded budget by \$1,000,608. This represents 103.5% of total collections within this revenue category.

Year-End Projected Revenues Vs. Budget			
	Actual Revenues	2014 Budget	Difference
Fees			
Cable Bureau Revenue	\$5,376,795	\$5,281,897	\$94,898
Animal Care & Control Revenues	\$216,057	\$263,684	(\$47,627)
School Board Non-Resident Employee	\$1,255	\$4,222	(\$2,967)
Daily Parking Meters	\$776,090	\$437,394	\$338,696
Documents – Fire Records	\$3,970	\$3,187	\$783
Documents – Police Records	\$127,854	\$114,040	\$13,814
Lien Filing	\$67,040	\$72,211	(\$5,171)
Miscellaneous Public Works	\$644,042	\$668,571	(\$24,529)
Municipal Pension Plan	\$66,169	\$77,061	(\$10,892)
Fire Pension Plan	\$63,692	\$77,061	(\$13,369)
Police Pension Plan	\$64,841	\$86,127	(\$21,286)
Point State Park	\$264,080	\$272,000	(\$7,920)
Safety Inspections	\$121,315	\$56,720	\$64,595
Wilkinsburg – Trash	\$903,852	\$903,852	-
Wilkinsburg - Fire	\$1,600,848	\$1,600,848	-
Swimming Pools	\$326,983	\$313,929	\$13,054
Other Charges for Services - Fees	\$376,655	\$428,872	(\$52,217)
Leases			
Private Housing	\$5,250	\$4,000	\$1,250
Wharf Parking	\$345,751	\$343,993	\$1,758
Wharves	\$11,154	\$11,154	-
City Commercial Space	\$208,553	\$276,673	(\$68,120)
Emergency Services			
Medical Services Revenue	\$13,362,397	\$12,748,317	\$614,080
Contracted Services			
PWSA – Indirect Costs	\$1,850,000	\$1,850,000	-
Refuse – Dumpsters	\$102,475	\$85,124	\$17,351
Special Events Cost Recovery	\$950,631	\$9,498	\$941,133
MBRO			
Market Based Revenue Opportunities	\$24,200	\$500,000	(\$475,800)
Miscellaneous			
School Board Tax Collection	\$1,173,942	\$1,556,519	(\$382,577)
Library Tax Collection	\$64,058	\$99,520	(\$35,462)
Three Taxing Bodies	\$175,000	\$175,000	-
Miscellaneous	\$56,872	\$9,740	\$62,332
Total Charges for Services	\$29,331,821	\$28,331,214	\$1,000,607

Many of the revenue lines reported above grossed receipts significantly higher than what was budgeted for FY 2014. The top performers, in terms of exceeding budget, within this category include: Cable Bureau Revenues, Daily Parking Meters, Medical Service Revenues, and Special Events Costs Recovery revenues.

Revenues resulting from Daily Parking Meter receipts significantly outperformed budget figures in Fiscal Year 2014. This is attributable to the increase of parking rates across the City of Pittsburgh.

Some revenue lines ended the year significantly below budget in FY 2014. School Board Tax Collection revenues ended \$382,577 below budget. This revenue line recovers administrative and indirect costs associated with the City's role of collecting real estate taxes for the School Board of Pittsburgh. The amount to be charged is a function of the amount of real estate collected by the City. Due to an increase of appeals, reassessments and refunds, the amount fell, thus driving the year-end collection of the revenue line below budget.

In addition, the City grossed receipts \$475,800 below what was budgeted for Market Based Revenue Opportunities. In FY 2015, there is expected to be a large increase in collections for this revenue line. In 2015, the MBRO Officer has been given authority, by City Council, to more aggressively seek market based revenue opportunities.

Fines and Forfeitures

Year-end revenues from Fines and Forfeitures fell short of budget by \$819,044. This represents 91.2% of total collections within this revenue category.

Year-End Projected Revenues Vs. Budget			
	Actual Revenues	2014 Budget	Difference
Traffic Court	\$1,724,193	\$1,632,094	\$92,099
Parking Court	\$6,492,511	\$7,267,138	(\$774,627)
Magistrate	\$172,272	\$201,582	(\$29,310)
State Police	\$146,677	\$282,964	(\$136,287)
Settlements and Judgments	\$600	\$923	(\$323)
Fines and Forfeitures – Monies	\$29,404	-	\$29,404
Total License & Permit Revenues	\$8,565,657	\$9,384,701	(\$819,044)

The largest contributor to this deficit originates from a \$774,627 deficit in Parking Court revenues. In previous Quarterly Reports, the City indicated that it anticipated falling short of the budget within this revenue line. The primary reason for this deficit is related to the increased use of the automated electronic parking meters installed throughout the City. The Parking Authority predicted that the installation of these new machines, which accept credit cards, would increase compliance, thus reducing the number of parking violations issued. As predicted, parking violations did in fact decrease, resulting in the City falling short of budgeted amounts within this category.

Intergovernmental Revenues

Intergovernmental Revenues fell short of budget by \$10,630,506. This represents 78.7% of total collections within this revenue category.

Year-End Projected Revenues Vs. Budget			
	Actual Revenues	2014 Budget	Difference
Local Government			
Public Parking Authority	\$3,906,016	\$3,000,000	\$906,016
Water and Sewer Authority	\$5,300,000	\$5,300,000	-
Urban Redevelopment Authority	-	\$1,500,000	(\$1,500,000)
Sports & Exhibition Authority	\$2,268	\$2,268	-
PA Commonwealth			
Summer Food Program	\$55,000	\$55,000	-
Commonwealth Legislative Appropriation	-	\$1,000,000	(\$1,000,000)
State Pension Aid	\$18,263,558	\$15,705,248	\$2,558,310
Commonwealth Recycling Grant	\$851,605	\$435,699	\$415,906
Police/Fire Retiree Reimbursement	\$1,437,922	\$1,497,247	(\$59,325)
Economic Development Slot Revenue	-	\$5,100,000	(\$5,100,000)
2% Local Share of Slots Revenue	\$5,700,000	\$10,000,000	(\$4,300,000)
State Utility Tax Distribution	\$471,494	\$476,096	(\$4,602)
Liquid Fuels Tax	\$2,315,000	\$4,630,000	(\$2,315,000)
Federal Grants			
CDBG – City Planning	\$168,988	\$189,837	(\$50,849)
COPS Grant	\$816,646	\$1,000,000	(\$183,354)
Workforce Investment Act	\$172,800	\$200,000	(\$27,200)
Total License & Permit Revenues	\$39,461,295	\$50,091,801	(\$10,630,506)

The City failed to receive payment of \$1,500,000 from the URA. This revenue will no longer be budgeted in future Operating Budgets. In addition, the \$1,000,000 budgeted from the Commonwealth Legislative Appropriation has not be received by the City for both the current and previous years. This revenue was also eliminated from subsequent Operating Budgets.

In FY 2014, the City received \$5,700,000 from 2% Local Share of Slots Revenue. This \$5,700,000 was money held by the ICA from the fourth quarter of FY 2013. In reality, the City did not obtain any of the \$10,000,000 it was budgeted to receive in FY 2014 from the 2% Local Share of Slots Revenues. The ICA continues to withhold this money into FY 2015.

Additionally, the City was only able to transfer half of what was budgeted from the Liquid Fuels Trust Fund to the City’s General Fund. In past years, this transfer was able to secure more than half or the entire amount budgeted. The City was unable to transfer the full amount budgeted due to the harsh winter experienced at the beginning of FY 2014.

Lastly, \$5,100,000 was not received by the State for Economic Development Slot Revenue. The City has set up a receivable in this amount, as the payment was budgeted and intended for FY 2014, but paid January 27, 2015.

Interest Earnings

Interest Earnings outperformed budget by \$10,933. This represents 109.9% of total collections within this revenue category.

Year-End Projected Revenues Vs. Budget			
	Actual Revenues	2014 Budget	Difference
Interest Earnings	(\$10)	-	(\$10)
Investment Earnings	\$120,227	\$106,778	\$13,449
Project Fund Transfer	\$314	\$2,820	(\$2,506)
Total License & Permit Revenues	\$120,531	\$109,598	\$10,933

Non-Profit Payment for Services

Non-Profit Payment for Services revenues outperformed budget by \$225,567. This represents 110.7% of total collections within this revenue category.

Year-End Projected Revenues Vs. Budget			
	Actual Revenues	2014 Budget	Difference
Non-Profit Payment Revenues	\$2,319,368	\$2,093,801	\$225,567
Total License & Permit Revenues	\$2,319,368	\$2,093,801	\$225,567

Miscellaneous Revenues

Miscellaneous Revenues ended the year \$132,196 below budget.

Year-End Projected Revenues Vs. Budget			
	Actual Revenues	2014 Budget	Difference
Unidentified Revenue	(\$118,495)	\$9,796	(\$128,291)
Sales	-	\$5,625	(\$5,625)
Donations	\$320	-	\$320
Proceeds from Lobbyist Reg.	\$2,800	\$1,400	\$1,400
Total License & Permit Revenues	(\$115,375)	\$16,821	(\$132,196)

EXPENDITURE RESULTS AND PROJECTIONS

Expenditures for the fourth quarter of 2014 totaled \$157.6 million, or 32.4 percent of the total adopted operating budget of \$487.1 million. This represents an \$18.2 million increase in expenditures compared to the same period in 2013, in which expenditures totaled \$139.4 million, or 30 percent of budget. The increase this year is primarily due to the \$17.9 million third quarter pension payments; in 2013 the third quarter payment was not recorded until the fourth quarter. Overall, total actual expenditures are \$380.8 million, compared to \$358.8 million in 2013, a 6 percent increase.

Expenditures for 2014 total \$478.1 million, which is \$11.9 million below the final budget expenditures of \$490 million (or \$6.9 million below the adopted budget).

Budget Year 2014 – Expenditure Summary

FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	Budget to Actual
\$461.8 million	\$490.0 million	\$478.1 million	(\$11.9) million

Salaries and Wages Expenditures

Salaries and wages for the fourth quarter of 2014 totaled \$43.8 million, approximately one percent more than the \$43.3 million in 2013.

Salaries and Wages

FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	Budget to Actual
\$189.0 million	\$194.3 million	\$192.3 million	(\$2.0) million

A more detailed analysis of Police and the City's other largest staffed departments, Fire, and Public Works, follows in the next section of this document.

EXPENDITURE ANALYSIS: POLICE, FIRE, AND PUBLIC WORKS

Bureau of Police

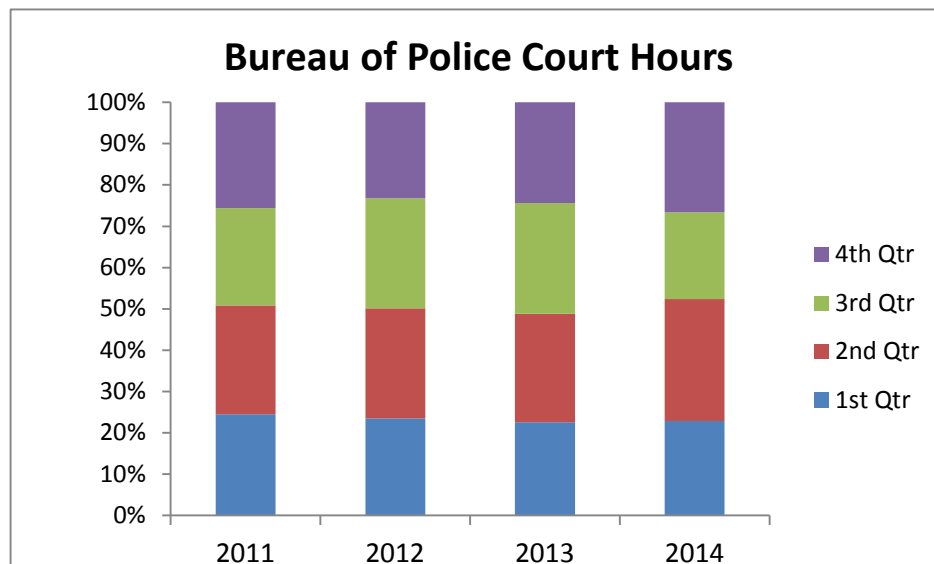
The Bureau of Police officer headcount as of 12/31/2014 stood at 859 which is 1 more than last year. Police Salaries with longevity and acting pay this quarter, totaled \$15,340,718, which is \$2.4 million, or 14 percent, less than in 2013.

4th Quarter Salaries and Premium Pay

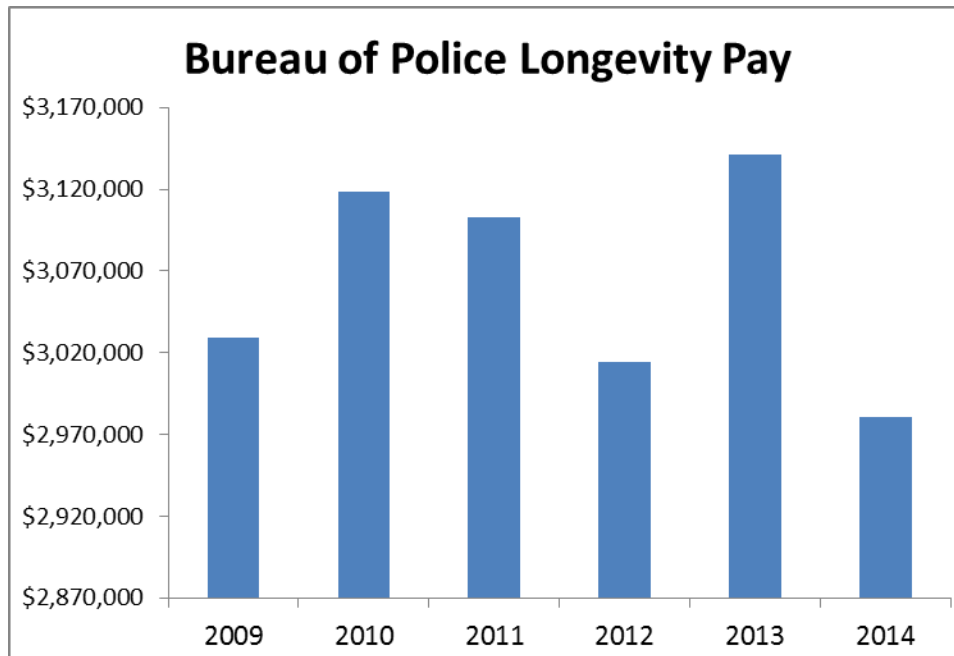
	2014	2013	2012	2011
Salaries	\$ 15,340,718	\$ 17,877,311	\$ 15,152,937	\$ 15,639,427
Premium Pay	\$ 953,264	\$ 832,350	\$ 1,788,860	\$ 2,195,665
Total	\$ 16,293,982	\$ 18,709,661	\$ 16,941,797	\$ 17,835,092

Premium pay expenditures are 6 percent higher this quarter than in 2013 and 57 percent lower than in 2011. As discussed in previous quarterly reports, premium pay numbers have not been following past patterns due to changes in Secondary Employment and the creation of the Secondary Employment Trust Fund. The third quarter transfer of \$2,352,601 was not recorded until October 1st, so the fourth quarter will show two transfers totaling \$4,361,088 to offset the Police Premium Pay amount paid out in 2014.

Other than details and secondary employment, court time is the largest contributor to premium pay. Premium Pay, due to court appearances, ended 2014 at 78,823 hours equating to \$3.5 million, or 3 percent more than last year. The following chart displays quarterly court time hours from 2011 to 2014. Although the second quarter of 2014 showed a significant increase in court time, as compared to previous years, the third quarter had less court time hours than in previous years. Court times totals in 2014 are marginally higher than 2013, but lower than it was in 2012 and 2011.



Longevity payments totaled \$2,980,570 for 2014, which is 5 percent lower than the total payout in 2013. The graph below shows Longevity Pay expenditures from 2009 to now.



Although all officers with four and more years of service are now eligible for longevity pay, the younger officers receive payments at a flat rate and a lower amount than those more senior officers whose longevity pays were based on a percentage of their salary and grandfathered in from previous contracts.

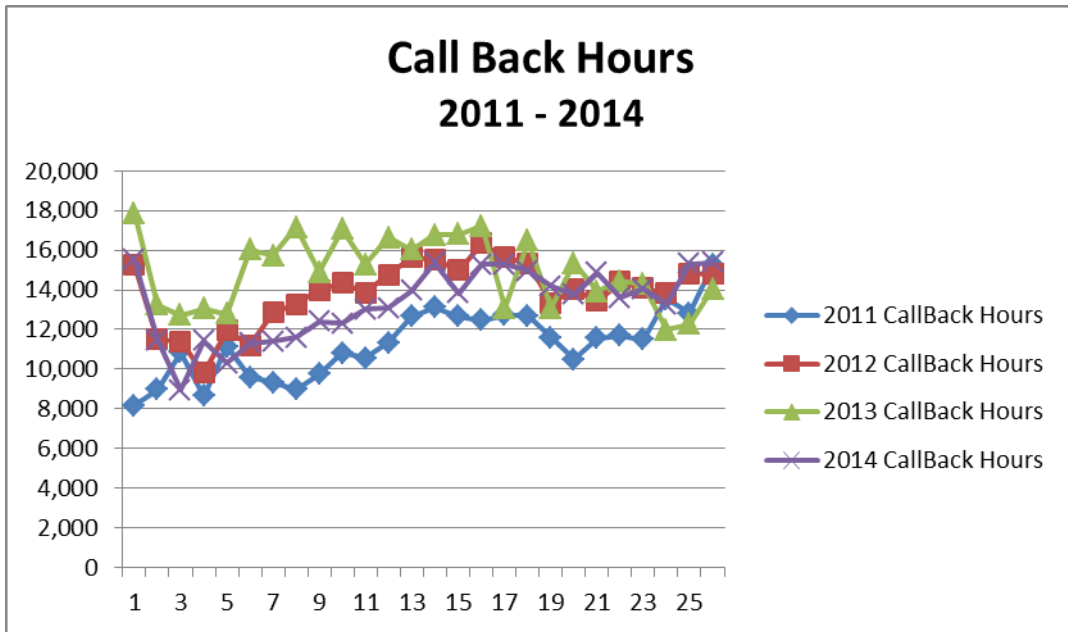
Bureau of Fire

The total number of firefighters at the end of the fourth quarter totaled 624 (including a class of 32 recruits), which is 8 more firefighters than last year. The following chart illustrates total salaries and premium pay by quarter for 2014.

2014 Salaries and Premium Pay

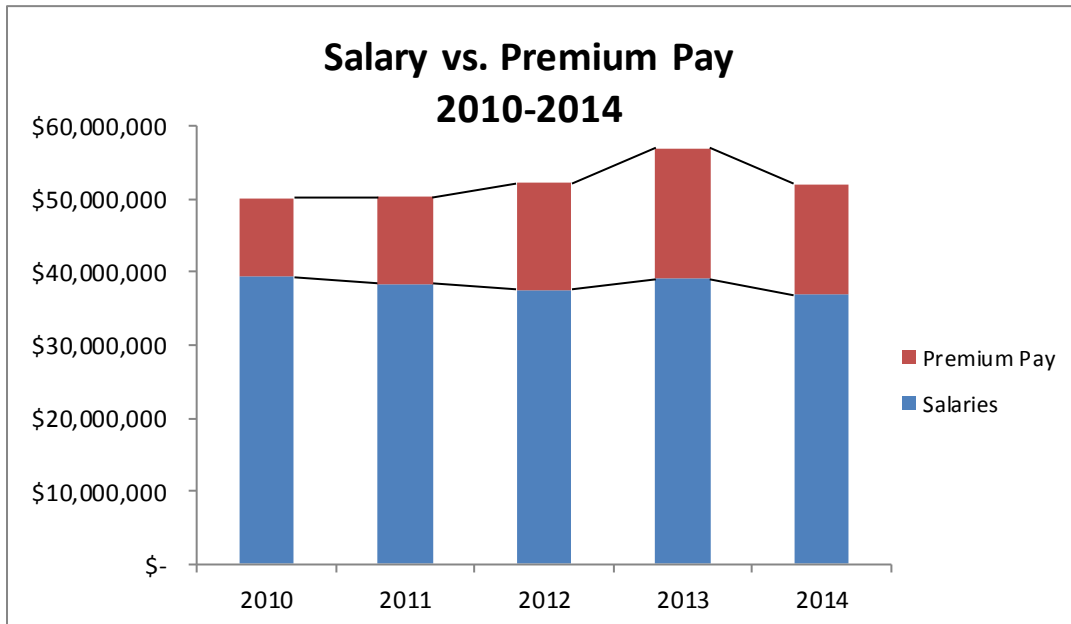
	Q1	Q2	Q3	Q4
Salaries	\$ 9,028,888	\$ 9,771,746	\$ 8,354,547	\$ 9,714,725
Premium Pay	\$ 3,371,114	\$ 3,716,726	\$ 3,853,775	\$ 4,264,283
Total	\$ 12,400,002	\$ 13,488,472	\$12,208,322	\$13,979,008

Callback hours are the main contributor to premium pay. Due to headcount and minimum staffing requirements for the Bureau of Fire, callback hours totaled 100,072 this quarter. There are some quarters that show a large number for premium pay which in part is due to the number of callbacks in relation to the headcount. The following chart shows the number of callback hours per pay period for 2011 through 2014.



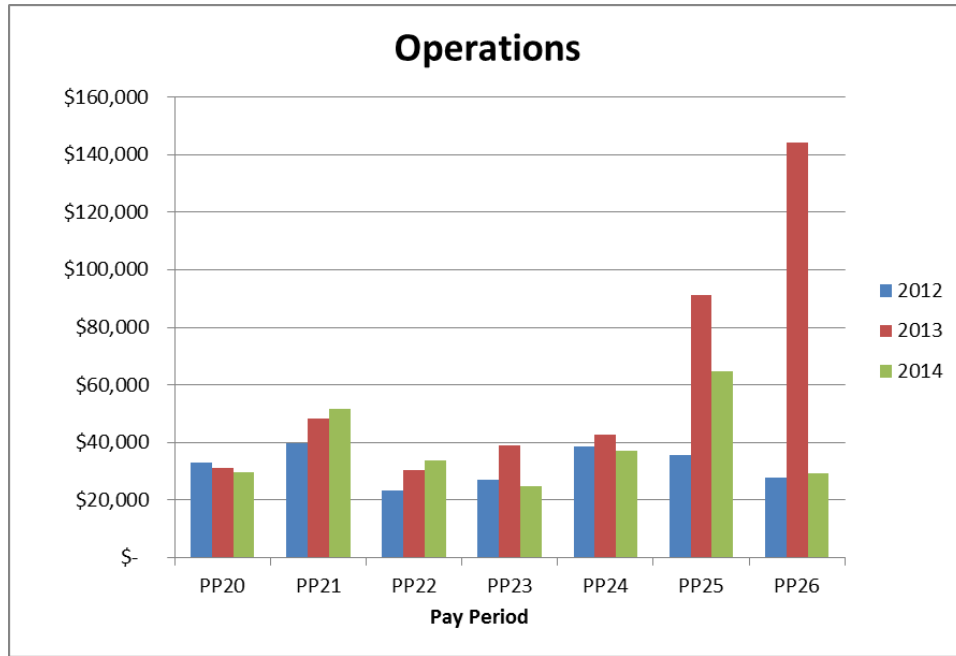
Typically, as headcount declines, callbacks increase due to minimum staffing requirements. However, firefighter headcount includes recruits who are still in the academy and unavailable for suppression.

The following graph demonstrates that while salary expenditures have been declining since 2010, premium pay has increased 29 percent since 2010.

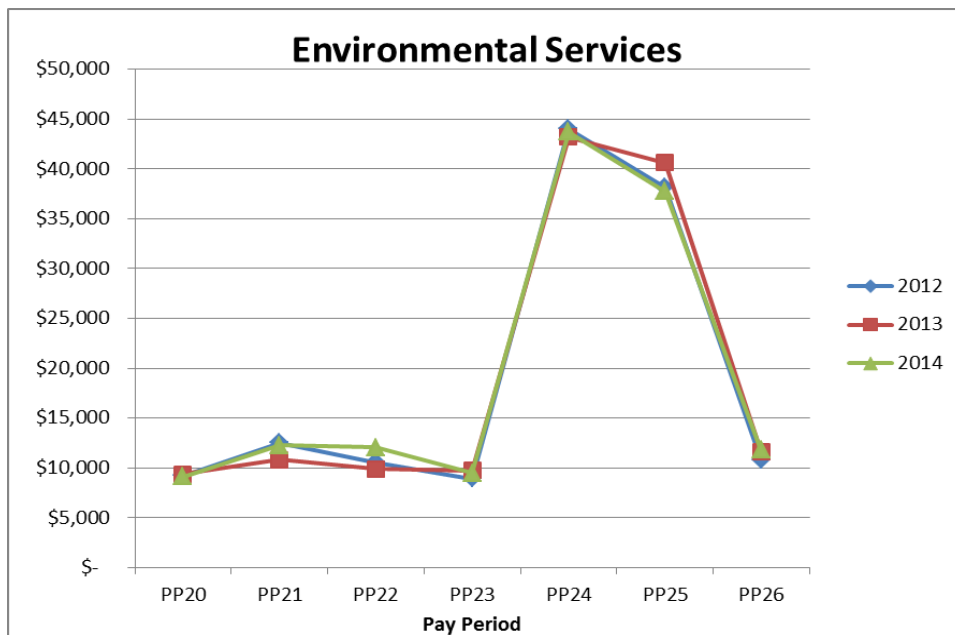


Department of Public Works

The chart below shows the number and dollar amount of hours paid out in the Bureau of Operations premium pay by pay period. The Bureau of Operations' premium pay is trending similar to 2012. The large increase in 2013 was an effect of the harsh snowfall. However, this year's winter has been very mild with little snowfall or ice.



Environmental Services premium pay is trending similar to prior years. Premium Pay totals are traditionally high for Pay Periods 24 and 25 because of the Thanksgiving holiday. Waste collection increases dramatically due to the holiday festivities held throughout the City.



City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending December 31, 2014

**Act 47
Coordinators'
Report**



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February 17, 2015

We have reviewed the City of Pittsburgh's Quarterly Financial and Performance Report for the fourth quarter of 2014. This report covers the activity in the General Fund for the final three-month period of the City's 2014 fiscal year, running from October 1, 2014 through December 31, 2014.¹

The primary goal of our review is to assess the City's financial performance and discuss revenue and expenditure trends for the quarter and all of 2014. Since the fourth quarter report shows actual results, not projections, our review highlights factors that caused actual revenues and expenditures to divert from projections made in 2014. Aside from summarizing the past year, this will also flag the revenue and cost drivers that should be monitored in the future.

Based on the unaudited results presented in this report, the City finished 2014 with a positive operating result of \$1.3 million in its General Fund, or 0.3 percent of total year-end revenue excluding the beginning fund balance. The City has had a positive operating result every year except one (2010) since it started issuing these reports in 2005.

The City continued its trend of spending less than budgeted in its General Fund on an annual basis. The City spent \$15.5 million (or 3.2 percent) less than budgeted in 2014², with close to half of the savings in employee benefits. The City spent \$5.1 million less than budgeted on Severance Incentive Payments and did not spend any of the \$4.3 million in Medicare Benefits appropriation.

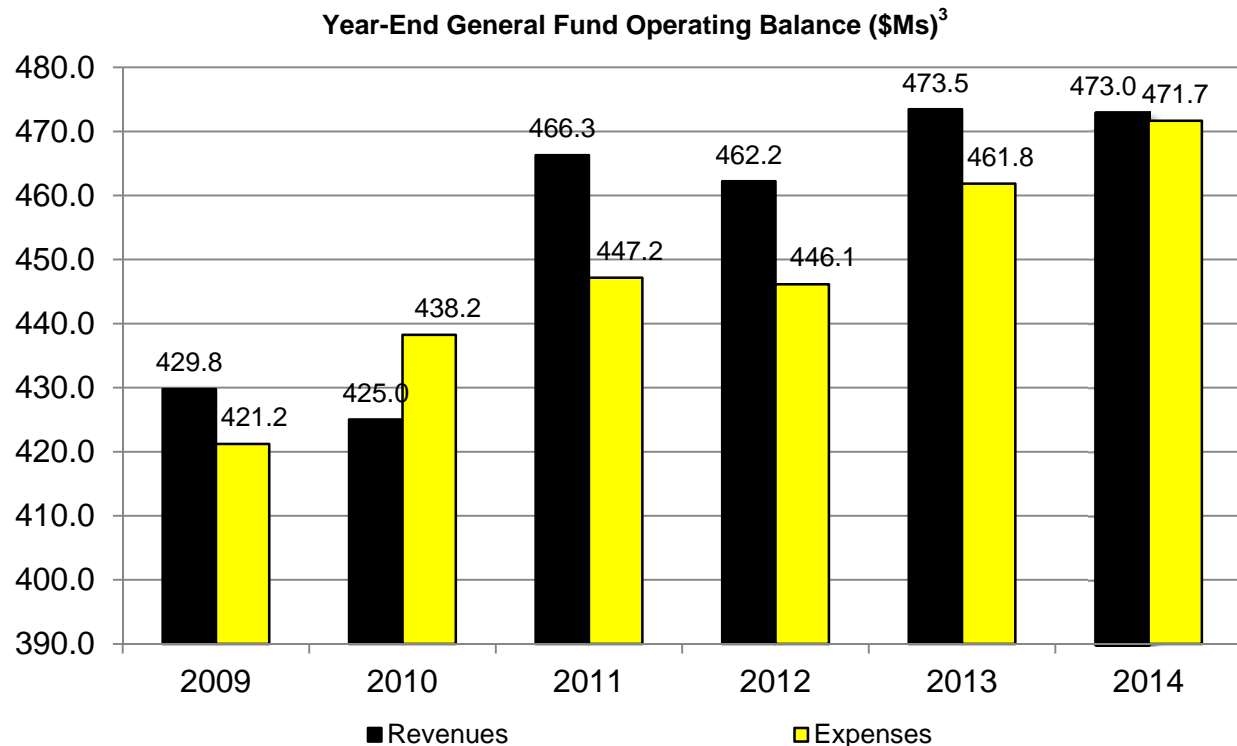
Revenues finished below budget with an \$8.0 million (or 1.7 percent) variance. The City had a \$6.1 million shortfall in real estate taxes because the 2014 budget target was set before the City had the final tally for revenues in 2013 when tax rate dropped from 10.8 to 7.56 mills. The other reason for the \$8.0 million shortfall is due to the timing quirk related to the \$5.1 million Economic Development slots revenue, which the City received in January 2015 after the close of the 2014 fiscal year.

Countering these shortfalls, the City exceeded its budget targets in several revenue categories including earned income tax (\$2.5 million), deed transfer tax (\$2.2 million), license and permit (\$1.3 million), charges for services (\$1.0 million) and facility usage fee (\$1.0 million).

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

² The \$15.5 million savings is based on the adopted budget of \$487.1 million.

While the annual audit that the City Controller releases will provide a more comprehensive view of the City’s 2014 financial performance on an accrual basis, the cash results presented here indicate that the City continues to balance its revenues with its expenditures in the General Fund on an ongoing basis.



February Budget Amendment

In February 2014, City Council amended this year’s budget at the request of newly-elected Mayor William Peduto. The February version of the budget allocated \$7.1 million from the City’s fund balance for a Severance Incentive Program (SIP). The \$7.1 million appears in the City’s budget on the revenue side as “beginning fund balance,” and it covers \$6.6 million listed on the expenditure side as “2014 Early Retirement Incentive” within the Department of Personnel and Civil Service Commission.⁴ Including the \$7.1 million in prior year fund balance, the SIP adjustments and other February 2014 amendments, the final version of the 2014 budget has a positive \$961,000 difference between revenues and expenditures.

³ The 2010 operating deficit was the largely the byproduct of two unique events. On the revenue side, the City budgeted \$7.3 million in local gaming revenue and the ICA released the funds to the City in early 2011 once there was an agreement to use the proceeds to implement the ERP and fund other capital projects. On the expenditure side, with the approval of the ICA and the Act 47 Coordinators, the City transferred all the money in its debt service reserve fund to its pension fund in late 2010 to help meet the December 31 deadline for boosting its aggregate pension funding level to at least 50 percent. This included \$8.2 million for debt service payments in 2010. With the debt service reserve fund empty, the City had to use General Fund money to cover this \$8.2 million payment instead. Those events reduced the General Fund revenues by \$7.3 million and increased General Fund expenditures by \$8.2 million.

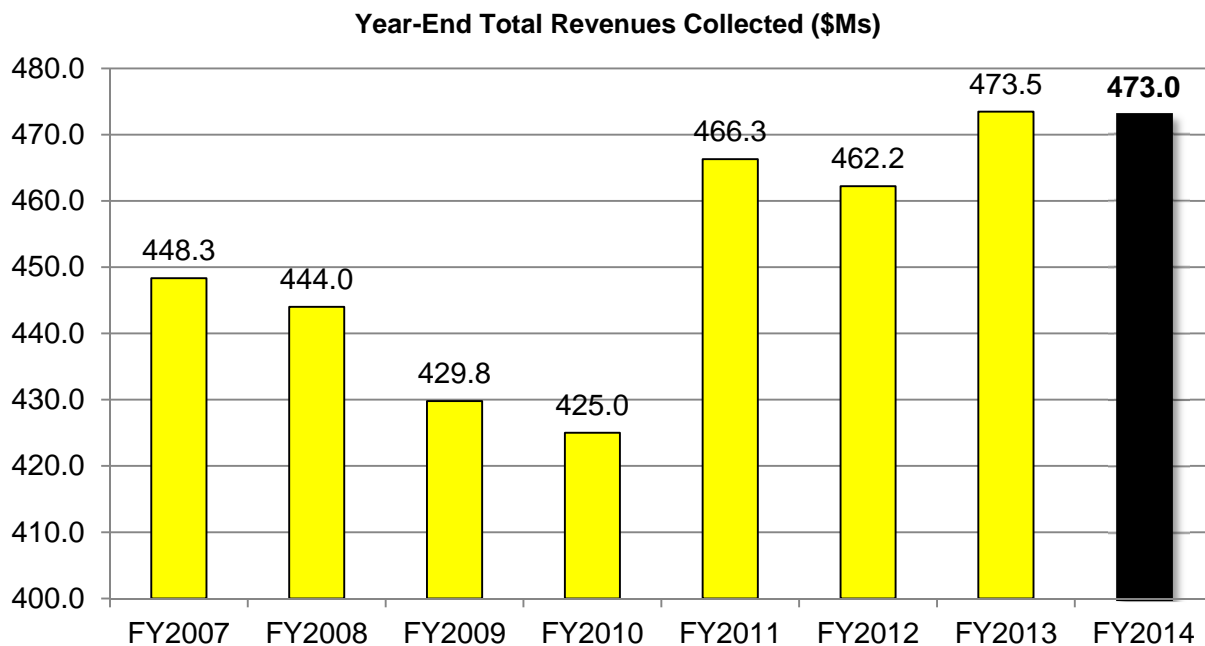
⁴ Budget as approved on February 17, 2014, page 157.

Sixty-five employees participated in SIP at a total projected cost of \$2.3 million this year⁵ and \$4.7 million through 2016. The Administration tabbed 12 of the resultant vacancies for permanent elimination, which would save an estimated \$5.2 million through 2018.

Revenues

The City implemented a new financial management system in 2012. This system changed the way the City tracks revenues in its quarterly reports. The new system uses 20 revenue subclasses while the old one in place before 2012 had over 30. For the reader’s convenience, we have included a table at the end of this report that compares the City’s Q4 2014 collections to the year-end revenues for 2009 through 2013 according to the former account structure.

Based on its reported fourth quarter results, the City collected \$473.0 million in year-end revenues, \$472,000 (or 0.1 percent) less than the 2013 year-end total of \$473.0 million and \$8.0 million (1.7 percent) less than budgeted excluding the beginning fund balance of \$7.1 million. The following chart compares year-end revenues collected from 2007 through 2014. Over this period, total revenues increased by \$24.7 million or 5.5 percent.



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

Four taxes – current year real estate, earned income, payroll preparation and parking – accounted for almost two-thirds of the City’s 2014 revenues (\$311.9 million or 65.9 percent) in 2014. The share of total revenue collected from these four taxes has varied from 64.0 to 68.0 percent since 2008.

⁵ This is based on \$1.6 million in expenditures as projected in the Administration’s April 15th SIP report plus \$718,000 in additional costs for the participating employees to convert unused leave into cash payments.

Referring to the revenue categories in the City’s report, seven subclasses exceeded 2014 budget targets by at least \$500,000. The City’s narratives explained the variance in the **earned income tax, deed transfer tax, amusement tax and facility usage fee.**

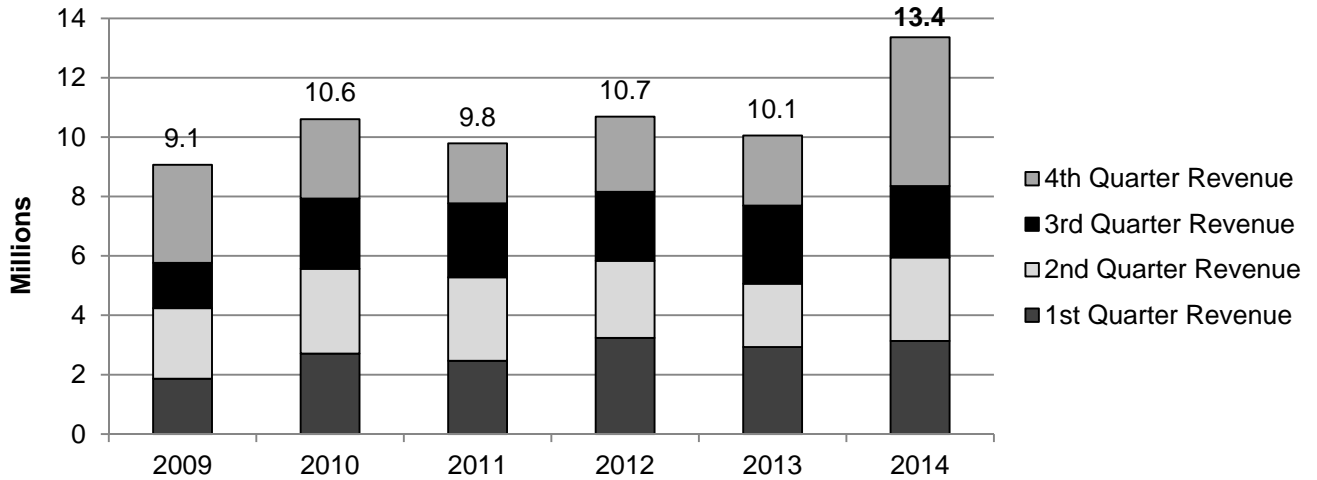
Revenues that Exceeded Budget by at least \$500,000

Revenue	Actual FY2014	Budget FY2014	Surplus (\$)	Surplus (%)
Earned Income Tax	85,929,906	83,404,036	2,525,870	3.0%
Deed Transfer Tax	20,059,261	17,831,723	2,227,538	12.5%
Amusement Tax	14,382,766	12,960,680	1,422,086	11.0%
License and Permit	10,378,466	9,056,204	1,322,262	14.6%
Facility Usage Fee	4,750,440	3,748,846	1,001,594	26.7%
Charges for Services	29,331,822	28,331,214	1,000,608	3.5%
Payroll Preparation Tax	56,429,675	55,759,350	670,325	1.2%
Total	221,262,336	211,092,053	10,170,283	4.8%

License and permit subclass exceeded budget by \$1.3 million (or 14.6 percent) mostly due to surplus in Commercial Building Permits that is driven by increased development in the City. The surplus in the **charges for services** subclass is driven mostly by higher-than-expected Special Events Cost Recovery and EMS revenues. The City received \$951,000 in Special Events Cost Recovery that consists of a transfer from the Police Secondary Employment Trust Fund that was made to avoid netting payments for reimbursements against expenditures.

The City also received \$13.4 million in Emergency Medical Services (EMS) revenues, \$614,000 (or 4.8 percent) higher than budgeted. The City collected \$5.0 million in EMS revenues in the fourth quarter, almost 40 percent of the \$13.4 million collected through the year and the highest amount the City ever collected. The increased collections in Q4 2014 was due in part to a one-time transfer of \$1.0 million that consists of EMS revenues the City collected throughout the year but had not been transferred to the General Fund.

The following chart shows the City’s EMS revenue performance since 2009.



Part of the surplus in Special Events Cost Recovery and EMS revenues are offset by a lower-than-budgeted transfer from the Liquid Fuels Fund due to the severe winter weather and a \$476,000 deficit in market-based revenue opportunities. The City expects increased collections in FY2015.

Seven of the 20 revenue categories had a “variance” in 2014. Variances are defined as an adverse change of at least one percent relative to the budget. Of those seven categories, the three that fell at least \$500,000 short of budget are shown below.⁶

Revenue	Actual FY2014	Budget FY2014	Deficit (\$)	Deficit (%)
Intergovernmental	39,461,295	50,091,801	(10,630,506)	-21.2%
Real Estate Taxes	122,683,320	128,770,493	(6,087,173)	-4.7%
Fines and Forfeits	8,565,657	9,384,701	(819,044)	-8.7%
Total	170,710,273	188,246,995	(17,536,722)	-9.3%

The largest variance by dollar amount was in **intergovernmental** where the City budgeted \$1.5 million in Urban Redevelopment Authority (URA) revenues and \$1.0 million in Commonwealth Legislative Appropriation. The City has not received any of these revenues since 2011 and has eliminated them from the budget in 2015. Offsetting these variances, the City received \$3.9 million from the Parking Authority, \$906,000 (or 30.2 percent) higher than the budget target. The increase is because of a new agreement with the Authority that was developed for future PILOT payments and remittance of parking meter funds.

The shortfall in the intergovernmental subclass is also due to the timing quirk related to the receipt of Economic Development Slot Revenue from the Pennsylvania Treasury Department.

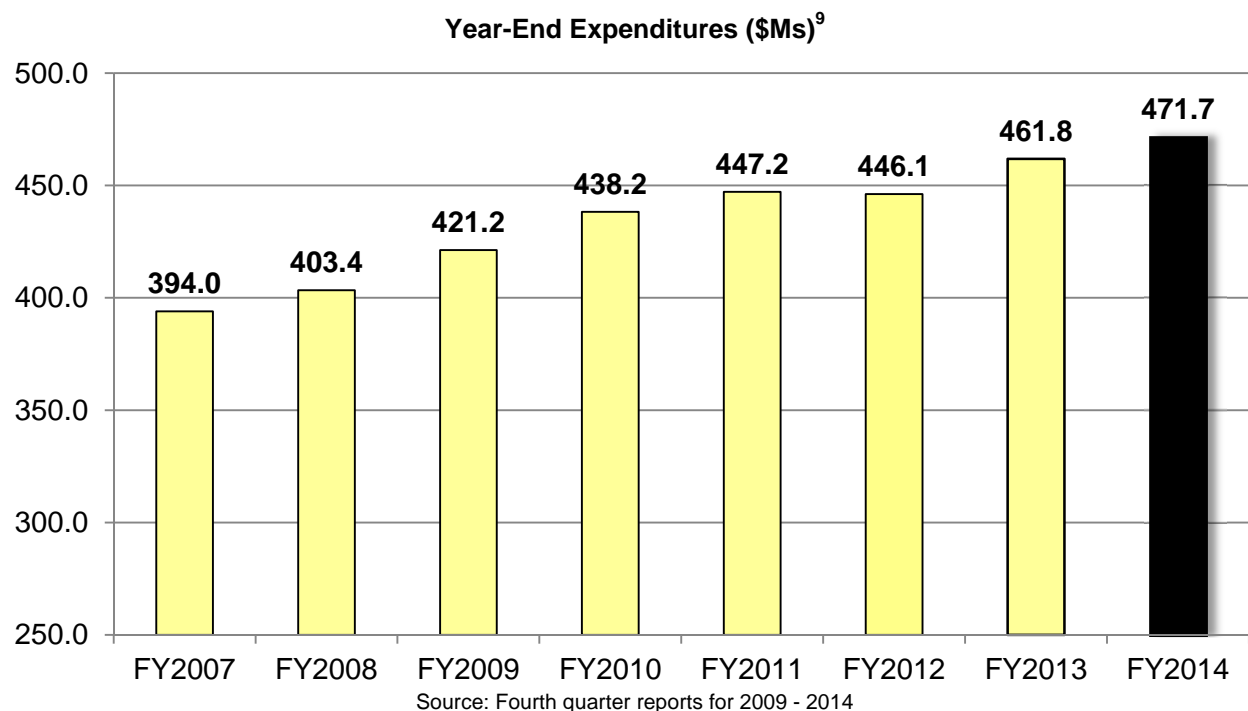
⁶ The four categories with smaller variances are Public Service Privilege (\$403,000), Miscellaneous (\$132,000), Other Taxes (\$48,000) and Institution and Service Privilege Tax (\$21,000).

The City budgeted \$5.1 million in 2014 and received the full amount in January 2015 instead, creating an apparent shortfall.

As explained in the Amended Recovery Plan approved in June 2014 and in previous quarterly reports, the City’s current year **real estate tax revenue** dropped to \$119.3 million last year because of the County-wide reassessment and the City’s response to that process. The 2014 budget target (\$123.6 million) was set before the City had the final tally for revenues in 2013. The City received \$119.0 million in current real estate revenues, \$4.6 million (or 3.7 percent) less than budgeted.⁷

Expenditures

Based on the fourth quarter results, the City spent \$471.7 million in 2014, which was 3.2 percent (or \$15.5 million) less than budgeted⁸ and 2.1 percent (or \$9.8 million) more than the 2013 year-end expenditures.



The subclass with the largest savings is **employee benefits** (\$6.4 million or 4.2 percent¹⁰). The City budgeted \$6.6 million for the Severance Incentive Program and spent \$1.5 million on it this

⁷ The table above shows \$123.0 million in total real estate tax revenue, which includes revenue from prior years.

⁸ As the City’s narrative notes, the City spent 3.7 percent or \$18.4 million less than the City’s 2014 budget plus encumbrances from 2013.

⁹ The FY2007 total does not include a net \$41 million transfer related to pay-as-you-go capital projects and debt service payments from the sinking fund. The FY2008 total does not include the \$60 million transferred to pay-as-you-go capital projects.

¹⁰ This is based on the adopted budget of \$153.5 million, excluding encumbrances being carried over from FY2013.

year. The City also spent \$306,000 less than budgeted on worker's compensation, offset by the \$1.2 million overage in health insurance spending that totaled \$34.0 million in 2014.

The City also spent less on employee benefits because the City did not spend any of the funds appropriated in the Retiree Medicare Benefits budget line, which typically is used only when the Retiree Health Care budget line is exhausted. Not drawing on the Retiree Medicare Benefits appropriation provides a positive benefit of \$4.3 million versus budget this year.

The subclass with the second largest savings is **salaries** (\$3.8 million or 2.0 percent). The majority of the savings come from vacancies in the City. Part of the savings in the salaries line is offset by premium pay spending that exceeded budget in the Public Safety Department, as explained in detail later in this report.

The City also spent \$1.8 million (or 8.3 percent) less than budgeted on **property services**. Almost half of the savings in this subclass come from the Office of the Management and Budget and the Department of Innovation and Performance. Savings from the Office of Management and Budget is driven by lower-than-expected spending in maintenance and land and buildings that result in total savings of \$543,000.¹¹ Savings from the Department of Innovation and Performance is driven by lower spending on electricity and gas. The City budgeted \$6.8 million and spent \$6.0 million through December 2014, resulting in savings of 12.4 percent.¹²

The City spent \$1.2 million (or 9.6 percent) less than budgeted on **supplies**. The savings was driven by lower spending in the Office of Management and Budget and the Department of Finance. The Office of Management and Budget spent \$5.8 million (92.9 percent) of the \$6.3 million on office and operational supplies, fuel, and parts, resulting in savings of \$445,000 while the Department of Finance spent only \$385,000 (33.8 percent) of the \$1.1 million supplies budget, resulting in savings of \$752,000.

Other subclasses with savings includes **professional and technical services** (\$916,000 or 8.4 percent), **other services** (\$383,000 or 18.8 percent), and **miscellaneous** (\$63,000 or 3.3 percent).

Expenditures by department

All departments and major bureaus spent less than their original 2014 budget allocation except the Department of Finance, which spent an additional \$2.1 million on pension payments, and Parks and Recreation, which exceeded its budget target by \$33,000 (or 0.8 percent) due to encumbrances accrued from 2013.

Comparing year-end expenditures to the City's adopted budget, the largest savings-to-budget were in Personnel (\$8.9 million), Public Works (\$2.2 million)¹³ and the Bureau of Management and Budget (\$1.2 million). The aforementioned savings-to-budget for Severance Incentive Payments and Medicare benefits account for most of Personnel's savings. The City spent less

¹¹ The City spent \$237,000 less than budgeted in maintenance and \$306,000 less than budgeted in land and buildings.

¹² The City budgeted \$5.0 million in electricity and \$1.8 million in natural gas, totaling \$6.8 million.

¹³ Includes Public Works Administration, Operations, Environmental Services and Transportation and Engineering.

than budgeted on salaries in Public Works, while savings from the Bureau of Management and Budget is driven by less than budgeted spending on professional and technical services, property services and supplies.

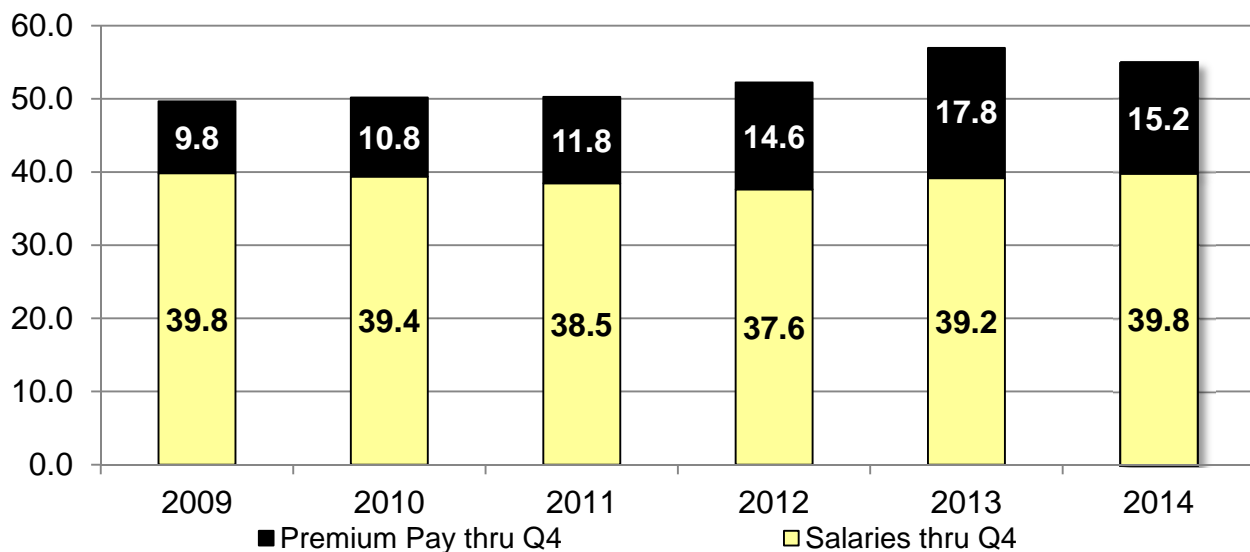
Fire

The Bureau of Fire spent \$351,000 (or 0.6 percent) less than its original budget allocation because the City only spent \$2.2 million (or 84.2 percent) of its \$2.6 longevity allocation and did not spend any of the \$834,000 leave buyback funds appropriated in 2014. The City would only spend on leave buyback if firefighters sell back up to two tours of unused vacation to the City.

Part of the savings from longevity and leave buyback was offset by premium pay spending that was above the budget target. The City spent \$1.4 million (or 3.7 percent) less than budgeted in salaries with 50 unfilled positions, but due to the minimum staffing requirements as explained in the City’s narratives, callback hours increase as headcount declines and as a result increase premium pay spending. The City spent \$15.2 million on premium pay through Q4 2014, \$2.4 million (or 19.0 percent) more than the budget target.

From 2009 to 2014 salary spending dropped by 0.2 percent (or \$68,000) while premium pay increased by 54.9 percent (or \$5.4 million). Department headcount dropped by 2.8 percent (or 18 positions) over this period.

Bureau of Fire Salary and Premium Pay Expenses Through December¹⁴ (*\$Ms)



Staffing level, however, may not be the sole factor that drives premium pay spending. Average headcount increased from 613 to 618 (a 0.7 percent increase) from Q1 2013 to Q1 2014 and premium pay spending was 34.6 percent less. In the third quarter, the City had six more firefighters (a 0.9 percent increase) in 2014 than in 2013 but premium pay spending reduced by

¹⁴ Salary expenditures include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

only 3.6 percent. The following table compares 2014 headcount and premium pay spending on a quarterly basis with 2013 data.

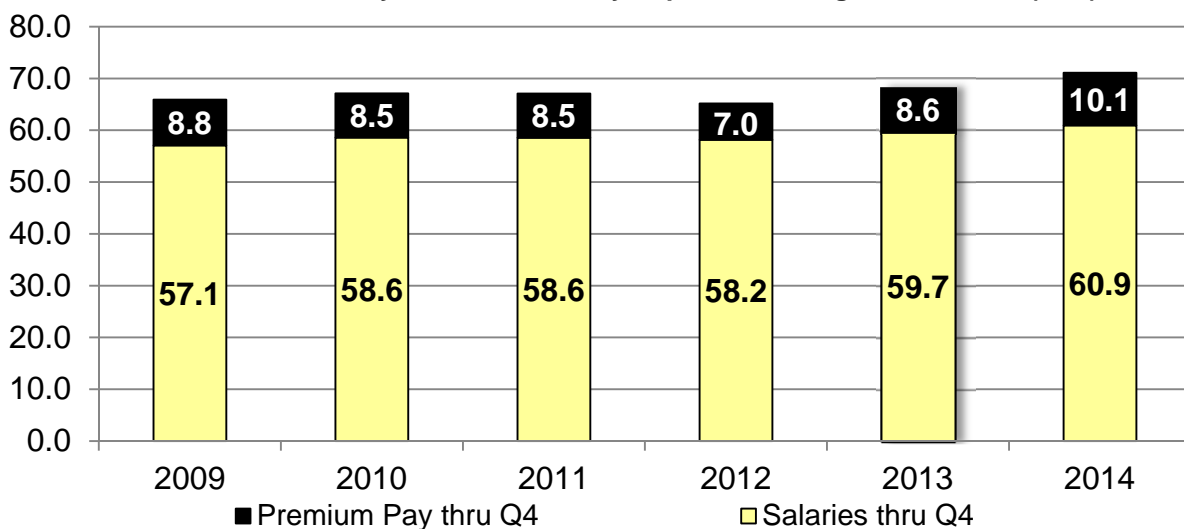
Bureau of Fire Headcount and Premium Pay, 2013 versus 2014

	2013 Headcount	2014 Headcount	%	2013 Premium Pay	2014 Premium Pay	%
First quarter	613	618	0.7%	5,151,848	3,371,114	-34.6%
Second quarter	604	628	4.0%	4,778,381	3,716,726	-22.2%
Third quarter	625	631	0.9%	3,998,820	3,853,775	-3.6%
Fourth quarter	624	622	-0.2%	3,888,539	4,264,283	9.7%
Total (Average for headcount)	616	625	1.3%	17,817,588	15,205,898	-14.7%

Police

The Bureau of Police is the City’s largest unit by budget size and headcount, and personnel costs account for the majority of the Bureau’s spending. The City spent \$60.9 million on salaries, in-grade pay and longevity in 2014, which was \$1.3 million (or 2.2 percent) more than in 2013 and \$2.8 million (or 4.8 percent) more than in 2012. As the City’s narrative describes, the increase is due to the creation of the Secondary Employment Trust Fund, the lag in reimbursements for premium pay related to secondary employment,¹⁵ and increased court hours. Court hours totaled 78,823 in 2014, 2,690 hours (or 3.5 percent) more than in 2013.

Bureau of Police Salary and Premium Pay Expenses through December¹⁶ (\$Ms)



¹⁵ Secondary employment refers to the shifts that police officers work outside of their regular schedule, usually in return for payment from the private entity benefiting from the additional police coverage.

¹⁶ Salary expenditures include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

Staffing¹⁷

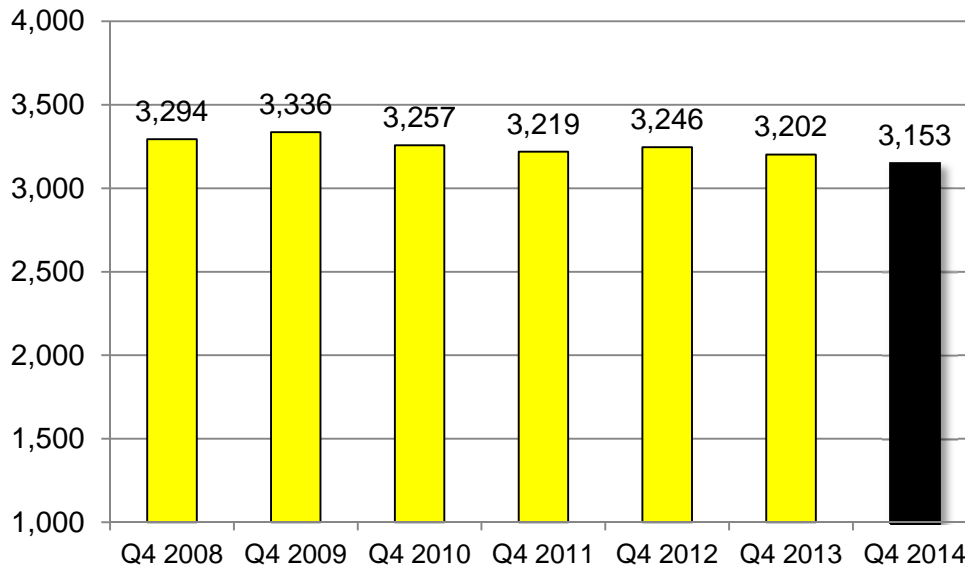
The City's total active employee head count as of the last pay period in Q4 2014 was 3,153, which was 239 positions less than in the last pay period of Q3 2014. Most of this change is attributable to the 229-person drop in Parks where seasonal employees left. The table below shows the departments and bureaus that had a headcount change of at least three.

Head Count Change, Q3 2014 – Q4 2014

	Q3 FY2014	Q4 FY2014	Change	Change (%)
EMS	169	175	6	3.6%
City Planning	39	43	4	10.3%
Fire	628	618	-10	-1.6%
Police	938	927	-11	-1.2%
Parks	417	188	-229	-54.9%
City total	3,392	3,153	-239	-7.0%

To account for seasonal changes in employment, the following chart compares head count for the fourth quarters of 2008 through 2014. Over this period, total head count decreased by 141 positions or 4.3 percent.

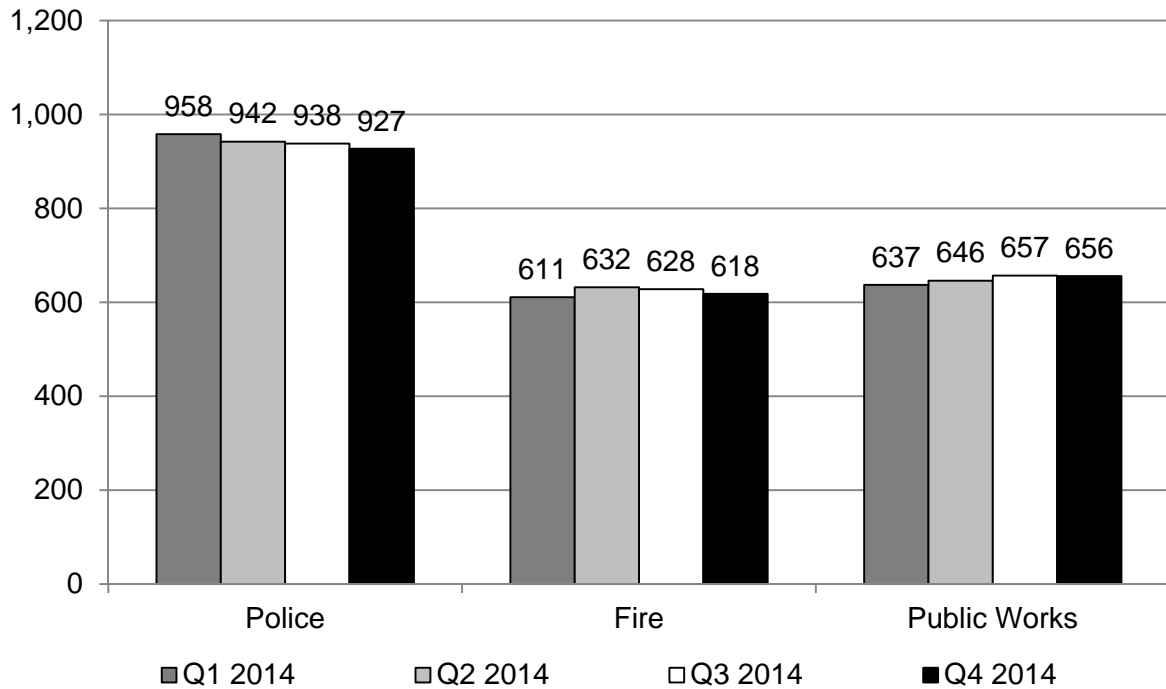
Fourth Quarter Headcount since 2008



The following graph shows changes in head count over the last four quarters for the Bureaus of Police and Fire and the Department of Public Works.¹⁸ Headcount in Fire and Public Works has increased by 1.1 percent and 3.0 percent respectively and decreased in Police by 3.2 percent.

¹⁷ The headcount figures used here cover all City funds. They include all active employees, including those on various types of leave.

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



Summary

While the annual audit that the City Controller releases will provide a more comprehensive view of the City’s financial performance in 2014 on an accrual basis, the cash results presented here indicate that the City finished last year with a positive annual operating result of \$1.3 million, which is 0.3 percent of total year-end revenues. The City has had a positive operating result every year except one (2010) since it started issuing these reports in 2005.

The City kept its total expenditures \$15.5 million below the adopted budget¹⁹ with approximately half the savings in employee benefits. The City received more revenue than budgeted from its earned income tax and deed transfer tax, partially offsetting the shortfalls in real estate and intergovernmental revenues.

¹⁸ Please note these head count figures include uniform and civilian employees for Police and Fire. For Public Works, the figures include employees in the Bureau of Environmental Services and the Bureau of Transportation and Engineering.

¹⁹ The City spent \$18.4 million below the final budget including encumbrances from 2013.

Historical Revenues through Q4 Tracked According to Former Categories

	Q4 2009	Q4 2010	Q4 2011	Q4 2012	Q4 2013	Q4 2014	Budget 2014	2014 vs. 2013 Difference (\$)	% Difference
Real Estate Tax - Current	123,791,614	123,745,257	125,558,087	126,573,650	119,337,756	119,049,204	123,631,930	(288,552)	-0.2%
Real Estate Tax - Prior	3,992,681	2,627,525	4,099,939	5,226,341	4,061,308	3,024,056	4,673,043	(1,037,251)	-25.5%
Payroll Prep Tax	45,742,757	46,627,869	50,355,422	51,850,054	54,262,822	55,990,069	55,497,046	1,727,247	3.2%
Amusement Tax	11,067,271	11,228,945	13,548,674	11,897,082	13,014,865	14,377,865	12,959,256	1,362,999	10.5%
Earned Income Tax	67,277,484	69,857,197	71,868,431	70,397,927	82,046,531	85,859,340	83,368,123	3,812,809	4.6%
Deed Transfer Tax	11,647,258	14,254,704	18,297,658	14,767,101	21,328,770	20,059,261	17,831,723	(1,269,509)	-6.0%
Parking Tax	43,355,592	44,738,782	47,365,202	47,830,012	49,436,846	50,440,371	50,927,589	1,003,525	2.0%
EMST/LST	13,041,449	13,961,232	13,772,837	13,577,720	13,740,699	13,936,516	13,960,222	195,817	1.4%
Business Privilege Tax	9,366,147	647,393	245,252	36,725	29,328	5,529	5,134	(23,799)	-81.1%
Facility Usage Fee	3,145,737	3,248,295	3,843,178	3,762,355	3,887,353	4,713,188	3,743,509	825,835	21.2%
Other Taxes	2,412,625	1,850,689	2,084,154	1,690,413	1,559,488	1,931,253	1,596,787	371,765	23.8%
Interest Earned	103,738	162,259	61,525	89,502	82,846	120,530	109,598	37,684	45.5%
Fines & Forfeit	7,216,916	7,103,512	9,499,483	9,317,877	7,751,881	8,535,653	9,383,778	783,773	10.1%
Liquor, Business & Govt Licenses	1,125,021	974,480	1,099,619	1,030,872	994,864	964,635	1,034,573	(30,229)	-3.0%
Rental & Charges	4,704,544	5,723,695	4,346,247	N/A	N/A	N/A	N/A	#VALUE!	N/A
PSP & POS	8,161,024	7,072,479	6,848,115	6,538,126	4,585,112	17,200,362	5,144,654	12,615,250	275.1%
Breakeven - BBI	5,711,891	4,656,525	5,375,674	N/A	N/A	N/A	N/A	#VALUE!	N/A
Breakeven - EMS	9,069,694	10,604,772	9,793,337	10,690,233	10,056,233	13,362,397	12,748,317	3,306,164	32.9%
Breakeven - Other	5,775,979	4,980,340	5,214,161	5,361,312	5,456,888	6,543,483	5,555,079	1,086,595	19.9%
Federal & State Grants	4,300,121	3,752,144	3,170,341	4,434,980	4,570,809	1,841,051	3,133,352	(2,729,758)	-59.7%
Liquid Fuels	4,272,500	3,472,500	2,315,000	4,630,000	4,630,000	2,315,000	4,630,000	(2,315,000)	-50.0%
State Grant Support	0	0	1,463,500	0	0	0	1,000,000	0	N/A
State Pension Aid	15,030,106	15,595,175	26,907,639	16,899,566	18,027,000	18,263,558	15,705,248	236,558	1.3%
Non-Profit Payment	911,026	242,268	3,502,520	4,999,609	1,948,577	2,319,368	2,093,801	370,791	19.0%
Reimbursement - CDBG	550,000	792,382	587,885	624,217	236,588	168,988	189,837	(67,600)	-28.6%
Authority Payments	9,111,243	8,425,233	8,500,394	8,019,159	8,291,668	9,208,283	9,802,268	916,615	11.1%

	Q4 2009	Q4 2010	Q4 2011	Q4 2012	Q4 2013	Q4 2014	Budget 2014	2014 vs. 2013 Difference (\$)	% Difference
State Utility Distribution	467,518	472,495	459,192	472,757	449,450	471,494	476,096	22,044	4.9%
Act 77 RAD Sales Tax	11,745,489	12,007,635	12,388,758	12,663,312	12,560,819	5,930	12,637,156	(12,554,889)	-100.0%
Miscellaneous	248,814	280,572	2,114,290	115,808	2,561	(118,495)	16,821	(121,056)	-4726.5%
Econ. Dev. Slots Revenue	5,100,000	5,100,000	5,100,000	5,100,000	5,100,000	0	5,100,000	(5,100,000)	-100.0%
2% Local Share Slots Revenue	635,129	0	2,746,526	11,548,405	10,000,000	5,700,000	10,000,000	(4,300,000)	-43.0%
Intergovernmental Fee	708,125	795,675	1,865,259	1,951,400	2,496,920	2,504,700	2,504,700	7,780	0.3%
Total	429,789,493	425,002,028	464,398,295	472,220,103	473,467,359	472,995,729	480,962,322	(471,631)	-0.1%

Source: Revenues shown are year-to-date through the fourth quarter of each year (i.e. for all 12 months). Data comes from the fourth quarter reports for FY2009 through FY2014. Quarterly report numbers are unaudited and subject to change. The table does not show the revenue for the Rentals and Charges and Breakeven – BBI subclasses starting in 2012. The revenue accounts that were previously tracked in those subclasses are now distributed between several new subclasses in the new accounting structure.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending December 31, 2014

Revenues

2014 Monthly Revenue Summary

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Year-to-Date	Total	Variance	% Variance
	Actual Total	Actual Total	Actual Total	Actual	Actual	Budget	Budget Total	Actual	& Projected	Budget	Projected to Budget	Actual to Budget
Real Estate Taxes	92,065,084	17,091,583	10,063,923	1,082,462	447,473	1,932,796	3,462,730	122,683,320	122,683,320	128,770,493	(6,087,173)	-4.73%
Other Taxes	8,373	(2,248)	(5,702)	398	-	718	1,116	1,540	1,540	49,701	(48,161)	-96.90%
Amusement Tax	3,425,668	2,488,870	6,563,034	676,027	642,627	586,541	1,905,194	14,382,766	14,382,766	12,960,680	1,422,086	10.97%
Earned Income Tax	21,394,408	23,023,337	19,993,942	3,735,818	12,184,953	5,597,447	21,518,218	85,929,906	85,929,906	83,404,036	2,525,870	3.03%
Deed Transfer Tax	4,667,233	4,940,519	5,778,871	1,294,977	1,426,195	1,951,465	4,672,637	20,059,261	20,059,261	17,831,723	2,227,538	12.49%
Parking Tax	11,678,253	13,080,973	13,118,541	4,406,866	4,100,455	4,065,642	12,572,963	50,450,730	50,450,730	50,939,624	(488,894)	-0.96%
Institution and Service Privilege Tax	32,485	444,599	309	39	16	1,339	1,395	478,787	478,787	500,074	(21,287)	-4.26%
Facility Usage Fee	958,334	612,923	1,454,007	882,155	677,103	165,918	1,725,176	4,750,440	4,750,440	3,748,846	1,001,594	26.72%
Payroll Preparation Tax	13,712,639	16,349,483	13,063,982	1,922,542	8,198,473	3,182,556	13,303,572	56,429,675	56,429,675	55,759,350	670,325	1.20%
Local Service Tax	3,534,862	3,598,524	3,440,987	1,282,843	2,097,577	96,363	3,476,784	14,051,156	14,051,156	14,054,835	(3,679)	-0.03%
Public Service Privilege	19,376	14,622	614,480	48,025	121,789	-	169,813	818,291	818,291	1,221,664	(403,373)	-33.02%
Act 77 - Tax Relief	3,696,892	-	6,529,725	(505,365)	1,652,757	1,524,083	2,671,475	12,898,093	12,898,093	12,637,156	260,937	2.06%
License and Permit	2,250,941	2,539,946	3,004,458	843,100	715,736	1,024,285	2,583,121	10,378,466	10,378,466	9,056,204	1,322,262	14.60%
Charges for Services	5,765,293	6,637,012	6,137,162	2,788,346	2,259,463	5,744,545	10,792,354	29,331,822	29,331,822	28,331,214	1,000,608	3.53%
Fines and Forfeits	2,333,020	2,131,106	2,001,990	1,699,287	154,279	245,976	2,099,542	8,565,657	8,565,657	9,384,701	(819,044)	-8.73%
Intergovernmental	6,178,299	2,877,817	21,323,857	768,245	544,562	7,768,516	9,081,323	39,461,295	39,461,295	50,091,801	(10,630,506)	-21.22%
Investment Earnings	9,649	29,741	59,677	3,830	9,168	8,465	21,463	120,530	120,530	109,598	10,932	9.97%
Non-Profit Payment for Services	105,430	2,015,420	198,357	-	(71,388)	71,549	161	2,319,368	2,319,368	2,093,801	225,567	10.77%
Miscellaneous	1,700	300	220	-	(118,536)	941	(117,595)	(115,375)	(115,375)	16,821	(132,196)	-785.90%
Beginning Fund Balance	7,100,000	-	-	-	-	-	-	7,100,000	7,100,000	7,100,000	-	-
Total Revenues	178,937,939	97,874,528	113,341,820	20,929,596	35,042,701	33,969,145	89,941,442	480,095,729	480,095,729	488,062,322	(7,966,593)	-1.6%

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending December 31, 2014

Expenditures

2014 Monthly Expenditure Summary

All Departments

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings) /
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
City Council	316,922	388,306	313,695	164,031	117,859	113,544	395,433	1,414,356	1,559,374	-	1,559,374	(145,018)
City Clerk	180,174	182,017	160,541	69,448	80,601	67,135	217,183	739,915	799,951	55,799	855,750	(115,835)
Mayor's Office	363,873	273,181	263,696	135,242	88,153	95,286	318,680	1,219,430	1,285,573	-	1,285,573	(66,143)
Neighborhood Empowerment	5,227	223,923	(119,286)	63,641	37,372	42,446	143,459	253,323	461,678	2,000	463,678	(210,355)
Bureau of Management & Budget	3,795,310	4,136,007	3,838,259	1,190,925	1,485,836	1,666,402	4,343,162	16,112,738	17,326,437	492,454	17,818,891	(1,706,153)
Innovation and Performance	4,154,414	3,614,775	3,502,168	303,755	683,602	1,188,702	2,176,059	13,447,416	13,583,804	155,247	13,739,051	(291,636)
Human Relations Commission	58,558	63,222	47,422	23,302	(4,963)	(134,975)	(116,636)	52,567	259,628	3,262	262,890	(210,323)
Controller's Office	561,674	675,750	564,832	300,442	245,349	214,743	760,535	2,562,791	3,179,382	45,220	3,224,602	(661,811)
Finance	41,261,681	13,693,062	80,289,160	2,014,432	833,611	12,168,975	15,017,018	150,260,920	149,590,450	544,557	150,135,007	125,913
Law	597,620	724,917	1,105,342	427,909	646,636	404,932	1,479,476	3,907,355	4,035,140	136,969	4,172,109	(264,754)
OMI	131,165	96,681	120,916	60,620	32,009	30,516	123,144	471,906	548,065	6,170	554,235	(82,329)
Personnel & CSC	27,622,357	22,292,855	24,191,127	8,026,649	7,549,284	2,909,096	18,485,029	92,591,369	101,482,178	728,955	102,211,133	(9,619,764)
City Planning	484,432	461,874	336,729	178,492	146,662	284,141	609,295	1,892,329	1,978,382	40,907	2,019,289	(126,961)
Public Safety Administration	288,066	307,100	273,737	173,441	100,949	768,019	1,042,409	1,911,311	2,661,941	150,299	2,812,240	(900,929)
Emergency Medical Services	3,096,125	3,482,914	4,331,549	1,653,838	863,906	1,173,911	3,691,655	14,602,242	14,969,178	11,426	14,980,604	(378,362)
Police	20,919,630	19,987,686	15,893,653	6,510,658	6,061,798	4,314,171	16,886,627	73,687,596	74,046,870	24,439	74,071,309	(383,713)
Fire	14,539,409	13,961,381	13,004,132	6,124,637	3,884,837	4,265,805	14,275,279	55,780,202	56,131,566	18,894	56,150,460	(370,258)
Bureau of Building Inspection	690,506	807,247	597,848	310,335	211,121	242,540	763,995	2,859,596	3,085,403	113	3,085,516	(225,920)
Animal Control	448,002	297,628	245,826	137,295	58,386	91,426	287,107	1,278,563	1,374,038	385,381	1,759,419	(480,856)
Public Works-Administration	226,244	202,500	182,932	105,986	72,224	66,083	244,294	855,971	957,271	-	957,271	(101,300)
Public Works-Operations	4,722,074	4,397,556	3,967,944	2,010,470	1,443,367	1,936,450	5,390,287	18,477,862	19,103,029	17,847	19,120,876	(643,015)
Public Works-Environmental Services	2,462,906	2,775,712	2,482,668	1,091,293	717,844	723,390	2,532,527	10,253,812	11,551,659	158	11,551,817	(1,298,004)
Public Works-Transportation & Engineering	531,550	793,462	606,508	275,533	186,199	192,068	653,800	2,585,319	2,724,197	-	2,724,197	(138,878)
Parks & Recreation	699,261	982,668	1,337,215	457,941	247,820	228,805	934,566	3,953,709	3,921,064	43,098	3,964,162	(10,452)
Citizens Police Review Board	101,409	116,602	99,715	55,618	31,397	73,614	160,629	478,355	488,847	37,971	526,818	(48,463)
Finance BPFAS	177,742	(183,632)	5,890	-	-	-	-	-	-	-	-	-
EORC	44,371	(44,371)	-	-	-	-	-	-	-	-	-	-
TOTAL	128,480,702	94,711,020	157,644,217	31,865,932	25,821,859	33,127,222	90,815,013	471,650,952	487,105,105	2,901,166	490,006,271	(18,355,319)

2014 Monthly Expenditure Summary

All Departments - By Subclass

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings) /
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	49,753,366	50,008,838	43,798,301	19,581,076	14,423,813	13,289,447	47,294,336	190,854,842	194,668,203	-	194,668,203	(3,813,361)
Employee Benefits	40,282,885	33,687,617	41,776,520	9,283,538	7,620,262	14,411,259	31,315,059	147,062,080	153,481,089	334,192	153,815,281	(6,753,201)
Professional and Technical Services	2,161,353	2,361,977	2,860,784	820,576	988,211	859,743	2,668,530	10,052,644	10,969,100	1,706,107	12,675,207	(2,622,562)
Property Services	5,369,787	5,141,642	4,401,055	1,022,262	1,556,057	2,487,547	5,065,866	19,978,351	21,786,040	389,827	22,175,867	(2,197,517)
Other Services	416,346	383,704	534,740	79,297	53,736	187,300	320,333	1,655,122	2,038,505	62,026	2,100,531	(445,409)
Supplies	3,168,945	2,910,141	3,288,840	838,945	873,268	607,085	2,319,298	11,687,224	12,928,617	402,523	13,331,140	(1,643,916)
Property	209,314	40,666	79,201	43,186	58,830	803,779	905,795	1,234,977	2,045,135	6,491	2,051,626	(816,649)
Miscellaneous	90,971	158,426	931,964	197,052	247,681	230,551	675,284	1,856,645	1,919,348	-	1,919,348	(62,703)
Debt Service	27,027,736	18,011	59,972,811	-	-	250,511	250,511	87,269,068	87,269,068	-	87,269,068	(0)
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	128,480,702	94,711,020	157,644,217	31,865,932	25,821,859	33,127,222	90,815,013	471,650,952	487,105,105	2,901,166	490,006,271	(18,355,319)

2014 Monthly Expenditure Summary

City Council

	1st Quarter	Jun	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	310,921	107,914	369,691	307,894	163,308	117,859	111,237	392,404	1,380,911	1,519,374	-	1,519,374	(138,463)
Employee Benefits	1,302	3,906	5,208	5,364	-	-	-	-	11,874	-	-	-	11,874
Professional and Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	4,699	145	13,406	436	723	-	2,306	3,029	21,571	40,000	-	40,000	(18,429)
Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	316,922	111,965	388,306	313,695	164,031	117,859	113,544	395,433	1,414,356	1,559,374	-	1,559,374	(145,018)

2014 Monthly Expenditure Summary

City Clerk's Office

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reappropriation of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	122,553	144,604	108,528	57,228	38,152	48,152	143,532	519,218	578,979	-	578,979	(59,761)
Employee Benefits	-	2,521	1,308	-	-	-	-	3,829	-	-	-	3,829
Professional and Technical Services	39,004	24,049	34,314	5,453.59	40,888.74	16,219.85	62,562	159,929	163,288	50,988	214,276	(54,346)
Property Services	368	230	-	2,418.15	-	-	2,418	3,016	6,000	-	6,000	(2,984)
Other Services	2,250	3,330	4,950	2,102.92	176.40	1,703.00	3,982	14,513	16,300	-	16,300	(1,787)
Supplies	7,889	5,185	11,185	2,245.23	1,383.37	1,059.63	4,688	28,947	28,884	700	29,584	(637)
Property	8,111	2,097	255	-	-	-	-	10,464	6,500	4,112	10,612	(148)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	180,174	182,017	160,541	69,448	80,601	67,135	217,183	739,915	799,951	55,799	855,750	(115,834)

2014 Monthly Expenditure Summary

Mayor's Office

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	314,808	229,993	255,631	128,697.03	85,840.48	85,840.48	300,378	1,100,810	1,104,268	-	1,104,268	(3,458)
Employee Benefits	-	-	1,238	3,713	-	-	3,713	4,951	-	-	-	4,951
Professional and Technical Services	45,639	37,540	4,325	613	1,190	4,522	6,325	93,828	145,440	-	145,440	(51,612)
Property Services	-	-	-	-	-	-	-	-	5,632	-	5,632	(5,632)
Other Services	392	3,103	-	450	-	2,714	3,164	6,659	7,000	-	7,000	(341)
Supplies	3,035	1,872	2,047	1,602	1,122	329	3,053	10,007	20,000	-	20,000	(9,993)
Property	-	672	455	168	-	1,880	2,048	3,176	3,233	-	3,233	(57)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	363,873	273,181	263,696	135,242	88,153	95,286	318,680	1,219,430	1,285,573	-	1,285,573	(66,142)

2014 Monthly Expenditure Summary

Bureau of Neighborhood Empowerment

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	-	187,109	(130,490)	61,030.88	37,089.34	37,089.34	135,210	191,828	386,007	-	386,007	(194,179)
Employee Benefits	4,714	-	-	-	-	-	-	4,714	-	-	-	4,714
Professional and Technical Services	-	35,221	11,086	2,573	182	4,190	6,945	53,252	56,000	2,000	58,000	(4,748)
Property Services	-	-	-	-	-	-	-	-	4,000	-	4,000	(4,000)
Other Services	227	-	98	-	-	-	-	325	4,000	-	4,000	(3,675)
Supplies	-	191	20	37	11	11	58	269	7,433	-	7,433	(7,164)
Property	286	1,402	-	-	90	1,156	1,246	2,935	4,238	-	4,238	(1,303)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	5,227	223,923	(119,286)	63,641	37,372	42,446	143,459	253,323	461,678	2,000	463,678	(210,355)

2014 Monthly Expenditure Summary

Office of Management and Budget

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	-	580,473	268,440	138,680	93,276	102,132	334,088	1,183,001	1,195,560	-	1,195,560	(12,559)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	385,642	90,772	119,545	87,009	24,773	24,422	136,203	732,162	935,000	93,225	1,028,225	(296,063)
Property Services	1,873,633	1,944,304	1,481,997	506,745	762,011	1,610,719	2,879,475	8,179,409	8,688,170	197,467	8,885,637	(706,228)
Other Services	3,402	2,032	129,004	1,300	21	7,186	8,507	142,945	218,500	-	218,500	(75,555)
Supplies	1,532,543	1,517,851	1,837,881	456,645	604,705	(80,089)	981,260	5,869,535	6,281,207	201,762	6,482,969	(613,434)
Property	90	575	1,392	546	1,050	2,032	3,628	5,686	8,000	-	8,000	(2,314)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	3,795,310	4,136,007	3,838,259	1,190,925	1,485,836	1,666,402	4,343,162	16,112,738	17,326,437	492,454	17,818,891	(1,706,153)

Professional & Technical Services

Administrative Fees	-	-	150	45	-	75	120	-	4,000	-	4,000	(4,000)
				97	-	114						
Workforce Training	1,520	1,080	-	-	-	-	211	2,811	6,000	-	6,000	(3,189)
Protective/Investigative	84,968	88,398	117,910	86,867	24,852	24,232	-	291,277	925,000	-	925,000	(633,723)
Repairs	249,154	-	-	-	-	-	135,951	385,105	-	-	-	385,105
Maintenance/Misc.	-	1,294	1,485	-	(79)	-	-	2,779	-	-	-	2,779
Professional Services	50,000	-	-	-	-	-	(79)	49,921	-	93,225	93,225	(43,304)
Total	385,642	90,772	119,545	87,009	24,773	24,422	136,083	731,892	935,000	93,225	1,028,225	(296,333)

Property Services

Cleaning	254,428	158,775	200,094	22,607	52,563	72,786	147,955	761,252	727,173	-	727,173	34,079
Landscaping	-	-	(64,599)	-	-	-	-	(64,599)	7,324	-	7,324	(71,923)
Maintenance	1,397,811	922,801	923,297	461,384	461,786	1,397,887	2,321,056	5,564,965	5,801,667	13,037	5,814,704	(249,739)
Building-Systems	68,098	4,134	16,161	7,025	7,786	3,842	18,654	107,047	75,534	-	75,534	31,513
Land & Buildings	115,475	814,334	346,564	-	230,883	115,442	346,325	1,622,699	1,929,054	173,994	2,103,048	(480,349)
Office Equipment	37,821	44,260	60,480	15,729	8,993	20,763	45,485	188,046	144,000	10,435	154,435	33,611
Machinery & Equipment	-	-	-	-	-	-	-	-	3,418	-	3,418	(3,418)
Total	1,873,633	1,944,304	1,481,997	506,745	762,011	1,610,719	2,879,475	8,179,409	8,688,170	197,467	8,885,637	(706,228)

Supplies

Office Supplies	1,231	1,394	1,207	575	568	429	1,571	5,404	24,040	1,657	25,697	(20,294)
Operational Supplies	(10,523)	(11,079)	(12,948)	61	1,419	(12,996)	1,502	(33,048)	3,000	-	3,000	(36,048)
Fuel	994,234	1,214,668	950,520	272,320	349,794	393,661	969,244	4,128,667	4,350,000	-	4,350,000	(221,333)
Parts	547,601	312,867	899,103	183,689	252,924	(461,183)	(24,570)	1,735,001	1,904,167	200,105	2,104,272	(369,270)
Total	1,532,543	1,517,851	1,837,881	456,645	604,705	(80,089)	947,748	5,836,023	6,281,207	201,762	6,482,969	(646,946)

2014 Monthly Expenditure Summary

Department of Innovation and Performance

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reappropriation of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	628,248	805,432	625,030	308,187	206,485	210,311	724,983	2,783,693	2,868,990	-	2,868,990	(85,297)
Employee Benefits	3,386	3,409	-	-	-	-	-	6,795	14,522	-	14,522	(7,727)
Professional and Technical Services	444,681	497,040	722,149	11,579	45,542	377,619	434,740	2,098,610	1,752,872	-	1,752,872	345,738
Property Services	2,538,887	2,021,658	1,783,581	(28,595)	374,572	410,946	756,923	7,101,050	7,488,138	155,247	7,643,385	(542,335)
Other Services	259,310	189,941	235,449	980	30,276	154,656	185,911	870,611	870,282	-	870,282	329
Supplies	133,383	91,823	105,118	51	1,087	1,656	2,794	333,118	333,000	-	333,000	118
Property	146,520	5,472	30,841	11,553	25,640	33,514	70,708	253,540	256,000	-	256,000	(2,460)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	4,154,414	3,614,775	3,502,168	303,755	683,602	1,188,702	2,176,059	13,447,416	13,583,804	155,247	13,739,051	(291,634)

Property Services

Cleaning	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance	-	1,925	252	-	-	-	-	2,177	21,739	-	21,739	(19,562)
Building-General	-	-	-	-	-	-	-	-	-	-	-	-
Building-Systems	795	-	1,423	-	-	-	-	2,218	-	-	-	2,218
Office Equipment	46,240	20,656	17,768	1,646	1,597	971	4,214	88,878	16,810	64	16,874	72,004
Machinery & Equipment	232,547	10,065	(177,263)	-	25,151	52,394	77,545	142,894	4,089	-	4,089	138,805
Electric	1,256,603	1,270,870	1,533,827	(20,360)	283,573	256,261	519,474	4,580,774	4,975,000	155,183	5,130,183	(549,409)
Natural Gas	605,785	575,972	94,756	(4,528)	29,432	91,873	116,777	1,393,290	1,845,000	-	1,845,000	(451,710)
Sewer	-	-	-	-	-	-	-	-	-	-	-	-
Steam	310,982	119,398	109,457	-	-	7,306	7,306	547,142	500,000	-	500,000	47,142
Water	85,935	22,772	203,361	(5,353)	34,819	2,142	31,608	343,676	125,500	-	125,500	218,176
Total	2,538,887	2,021,658	1,783,581	(28,595)	374,572	410,946	756,923	7,101,050	7,488,138	155,247	7,643,385	(542,336)

2014 Monthly Expenditure Summary

Commission on Human Relations

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	56,095	61,157	45,505	23,329.09	(5,347.64)	(135,543.13)	(117,562)	45,194	239,083	-	239,083	(193,889)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	1,878	1,698	340	(27)	195	210	378	4,294	16,375	3,210	19,585	(15,291)
Property Services	-	-	-	-	-	-	-	-	974	52	1,026	(1,026)
Other Services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	586	367	1,578	-	190	358	548	3,079	3,196	-	3,196	(117)
Property	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	58,558	63,222	47,422	23,302	(4,963)	(134,975)	(116,636)	52,567	259,628	3,262	262,890	(210,323)

2014 Monthly Expenditure Summary

Controller's Office

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reappropriation of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	554,374	650,822	556,868	276,212.22	182,325.73	187,986.33	646,524	2,408,589	2,995,947	-	2,995,947	(587,358)
Employee Benefits	-	338	-	-	-	-	-	338	12,220	-	12,220	(11,882)
Professional and Technical Services	5,352	13,364	4,097	4,089	62,100	17,364	83,553	106,365	113,000	45,204	158,204	(51,839)
Property Services	-	-	340	16,639	182	3,075	19,897	20,236	21,500	-	21,500	(1,264)
Other Services	551	2,398	1,308	1,865	298	1,168	3,330	7,587	12,000	-	12,000	(4,413)
Supplies	550	2,232	2,218	1,638	443	5,150	7,231	12,231	17,076	16	17,092	(4,861)
Property	848	6,597	-	-	-	-	-	7,444	7,639	-	7,639	(195)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	561,674	675,750	564,832	300,442	245,349	214,743	760,535	2,562,791	3,179,382	45,220	3,224,602	(661,812)

2014 Monthly Expenditure Summary

Department of Finance

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reappropriation	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	677,098	458,347	506,114	249,583	174,723.34	162,555.68	586,862	2,228,420	2,398,288	-	2,398,288	(169,868)
Employee Benefits	13,177,602	12,077,337	18,602,163	1,487,856	237,326	11,648,965	13,374,148	57,231,249	55,362,797	-	55,362,797	1,868,452
Professional and Technical Services	249,105	872,038	1,062,841	246,110	402,640	76,611	725,361	2,909,346	3,083,413	402,047	3,485,460	(576,114)
Property Services	1,305	3,920	2,227	1,718	-	-	1,718	9,170	25,169	-	25,169	(15,999)
Other Services	55,421	32,628	39,833	14,556	2,670	9,708	26,934	154,816	236,000	21	236,021	(81,205)
Supplies	62,025	207,938	63,171	14,608	16,251	20,624	51,484	384,618	1,136,815	142,489	1,279,304	(894,686)
Property	11,390	446	-	-	-	-	-	11,836	38,900	-	38,900	(27,064)
Miscellaneous	-	22,398	40,000	-	-	-	-	62,398	40,000	-	40,000	22,398
Debt Service	27,027,736	18,011	59,972,811	-	-	250,511	250,511	87,269,068	87,269,068	-	87,269,068	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	41,261,681	13,693,062	80,289,160	2,014,432	833,611	12,168,975	15,017,018	150,260,920	149,590,450	544,557	150,135,007	125,914

Employee Benefits												
	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reappropriation	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Pension Contribution	12,453,574	10,786,908	17,886,908	-	-	10,786,908	10,786,908	51,914,297	31,438,297	-	31,438,297	20,476,000
Retiree Contribution	495,121	488,034	480,317	158,269	157,895	157,152	473,316	1,936,788	2,276,000	-	2,276,000	(339,212)
Widower Contribution	20,300	21,050	23,100	7,700	7,700	7,700	23,100	87,550	155,000	-	155,000	(67,450)
Survivor Contribution	44,129	41,729	41,729	13,910	13,910	13,910	41,729	169,318	525,000	-	525,000	(355,682)
Additional Pension Contribution	-	-	-	-	-	-	-	-	18,376,000	-	18,376,000	(18,376,000)
Early Retirement Healthcare	-	-	-	-	-	-	-	-	-	-	-	-
Retired Police Officer	3,000	3,000	2,600	750	750	750	2,250	10,850	26,500	-	26,500	(15,650)
Retired Firefighters	159,422	110,352	167,509	57,227	57,072	57,546	171,845	609,127	66,000	-	66,000	543,127
Tuition Reimbursement	2,055	1,265	-	-	-	-	-	3,319	-	-	-	3,319
OPEB Contribution	-	625,000	-	1,250,000	-	625,000	1,875,000	2,500,000	2,500,000	-	2,500,000	-
Total	13,177,602	12,077,337	18,602,163	1,487,856	237,326	11,648,965	13,374,148	57,231,249	55,362,797	-	55,362,797	1,868,452

2014 Monthly Expenditure Summary

Department of Law

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	394,365	456,926	432,797	196,617.94	134,242.29	140,273.98	471,134	1,755,223	1,830,768	-	1,830,768	(75,545)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	101,304	120,786	270,080	29,780	264,359	29,236	323,376	815,546	753,661	136,969	890,630	(75,084)
Property Services	-	-	-	-	-	443	443	443	8,015	-	8,015	(7,572)
Other Services	-	18	-	-	-	-	-	18	978	-	978	(960)
Supplies	10,979	10,248	7,704	4,355	555	4,427	9,338	38,269	29,897	-	29,897	8,372
Property	-	911	3,164	104	-	-	104	4,179	39,821	-	39,821	(35,642)
Miscellaneous	90,971	136,028	391,596	197,052	247,479	230,551	675,082	1,293,677	1,372,000	-	1,372,000	(78,323)
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	597,620	724,917	1,105,342	427,909	646,636	404,932	1,479,476	3,907,355	4,035,140	136,969	4,172,109	(264,754)

2014 Monthly Expenditure Summary

Office of Municipal Investigations

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Actual	Overage
Salaries and Wages	103,463	84,707	102,773	51,384.54	29,471.97	30,432.75	111,289	402,232	428,043	-	428,043	(25,811)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	11,073	5,497	12,918	5,810	1,115	539	7,465	36,952	57,433	-	57,433	(20,481)
Property Services	1,043	45	115	26	32	-	58	1,260	7,750	-	7,750	(6,490)
Other Services	6,896	140	2,886	3,196	1,389	(456)	4,129	14,051	32,000	-	32,000	(17,949)
Supplies	6,871	870	2,169	162	-	-	162	10,071	5,839	6,170	12,009	(1,938)
Property	1,820	5,423	55	41	-	-	41	7,339	17,000	-	17,000	(9,661)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	131,165	96,681	120,916	60,620	32,009	30,516	123,144	471,906	548,065	6,170	554,235	(82,330)

2014 Monthly Expenditure Summary

Department of Personnel

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reappropriation of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	376,761	417,555	330,772	175,507	118,697	112,920	407,124	1,532,212	1,569,303	-	1,569,303	(37,091)
Employee Benefits	27,090,702	21,552,678	23,163,033	7,773,199	7,382,935	2,751,541	17,907,675	89,714,088	98,060,876	334,192	98,395,068	(8,680,980)
Professional and Technical Services	109,107	180,776	137,111	61,042	22,540	17,029	100,611	527,606	899,046	333,758	1,232,804	(705,198)
Property Services	(12)	13,160	3,833	9,152	4,000	(65)	13,087	30,067	43,633	-	43,633	(13,566)
Other Services	37,110	119,620	46,178	5,739	7,859	8,936	22,534	225,441	345,555	61,005	406,560	(181,119)
Supplies	8,115	6,648	7,519	1,700	1,478	2,498	5,676	27,958	29,429	-	29,429	(1,471)
Property	575	2,420	2,680	310	11,775	16,237	28,322	33,997	34,336	-	34,336	(339)
Miscellaneous	-	-	500,000	-	-	-	-	500,000	500,000	-	500,000	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	27,622,357	22,292,855	24,191,127	8,026,649	7,549,284	2,909,096	18,485,029	92,591,369	101,482,178	728,955	102,211,133	(9,619,764)

Employee Benefits												
Health Insurance	11,292,353	8,219,383	8,774,553	2,934,848	2,943,088	(191,366)	5,686,570	33,972,859	32,801,363	265,491	33,066,854	906,005
Other Insurance/Benefits	622,225	627,770	649,960	232,062	117,260	201,114	550,437	2,450,392	2,249,746	7,147	2,256,893	193,499
Retiree Health Insurance	7,529,555	4,426,432	5,249,357	1,686,508	1,890,795	348,653	3,925,955	21,131,299	21,693,423	-	21,693,423	(562,124)
Medicare Retiree Benefits	-	-	-	-	-	-	-	-	4,300,000	-	4,300,000	(4,300,000)
Social Security	1,731,039	1,954,025	1,776,568	826,480	533,302	551,463	1,911,245	7,372,877	7,425,608	-	7,425,608	(52,731)
Unemployment Compensation	270,960	84,164	90,422	-	73,336	-	73,336	518,882	572,762	4,690	577,452	(58,570)
Medical W/C	-	-	3,200,000	-	-	-	1,000,000	1,000,000	4,250,000	-	4,250,000	(50,000)
Indemnity W/C	4,800,000	4,800,000	1,541,523	1,600,000	1,000,000	(16,268)	2,583,732	13,725,255	13,900,000	-	13,900,000	(174,745)
Legal W/C	10,313	18,031	-	20,625	600,000	600,000	1,220,625	1,248,968	1,329,860	56,864	1,386,724	(137,756)
Workers' Comp- Settlements	-	-	1,000,000	-	-	-	-	1,000,000	1,000,000	-	1,000,000	-
Personal Leave Buyback	616,343	366,014	208,437	184,747	10,387	14,620	209,755	1,400,549	1,332,763	-	1,332,763	67,786
Tuition Reimbursement	-	-	3,410	-	-	-	-	3,410	1,181	-	1,181	2,229
Retirement Severance	217,915	482,239	226,979	140,654	67,492	96,050	304,197	1,231,330	600,000	-	600,000	631,330
SIP	-	574,620	441,823	147,274	147,274	147,274	441,823	1,458,266	6,604,170	-	6,604,170	(5,145,904)
Total	27,090,702	21,552,678	23,163,033	7,773,199	7,382,935	2,751,541	17,907,675	89,714,088	98,060,876	334,192	91,790,898	(8,680,980)

2014 Monthly Expenditure Summary

City Planning

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	378,204	431,721	323,572	164,485.32	128,313.46	128,802.63	421,601	1,555,098	1,632,304	-	1,632,304	(77,206)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	98,764	23,383	12,345	7,310	11,243	153,417	171,969	306,461	295,067	39,788	334,855	(28,394)
Property Services	160	-	-	-	-	-	-	160	7,699	-	7,699	(7,539)
Other Services	502	1,629	894	-	-	735	735	3,760	5,042	-	5,042	(1,282)
Supplies	3,853	5,141	(82)	6,697	7,106	740	14,542	23,455	31,789	1,119	32,908	(9,453)
Property	2,949	-	-	-	-	447	447	3,395	6,481	-	6,481	(3,086)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	484,432	461,874	336,729	178,492	146,662	284,141	609,295	1,892,329	1,978,382	40,907	2,019,289	(126,960)

2014 Monthly Expenditure Summary

Department of Public Safety - Administration

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	181,942	243,219	220,564	110,917	75,577	80,571	267,065	912,791	977,939	-	977,939	(65,148)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	100,128	62,939	50,334	57,723	25,040	32,423	115,187	328,588	443,000	150,000	593,000	(264,412)
Property Services	5,424	-	1,490	1,884	-	755	2,639	9,553	10,000	-	10,000	(447)
Other Services	7	45	354	108	120	168	396	801	2,000	-	2,000	(1,199)
Supplies	565	634	995	2,809	212	2,557	5,578	7,772	9,500	-	9,500	(1,728)
Property	-	262	-	-	-	651,545	651,545	651,807	1,219,502	299	1,219,801	(567,994)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	288,066	307,100	273,737	173,441	100,949	768,019	1,042,409	1,911,311	2,661,941.00	150,299	2,812,240.00	(900,928)

2014 Monthly Expenditure Summary

Department of Public Safety - Bureau of EMS

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	2,937,544	3,378,535	4,213,761	1,582,344	825,697	1,099,355	3,507,396	14,037,235	14,308,097	-	14,308,097	(270,862)
Employee Benefits	126	4,322	-	14,410	-	7,387	21,797	26,245	3,000	-	3,000	23,245
Professional and Technical Services	46,767	11,684	2,697	5,481	943	2,166	8,589	69,737	178,185	3,052	181,237	(111,500)
Property Services	290	1,879	1,280	70	482	208	760	4,209	9,354	-	9,354	(5,145)
Other Services	167	1,819	28,787	1,237	-	4	1,241	32,014	31,095	1,000	32,095	(81)
Supplies	110,056	94,668	85,024	49,025	18,401	10,074	77,500	367,248	342,166	7,374	349,540	17,708
Property	1,174	(9,992)	-	1,271	18,383	54,717	74,372	65,554	97,281	-	97,281	(31,727)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	3,096,125	3,482,914	4,331,549	1,653,838	863,906	1,173,911	3,691,655	14,602,242	14,969,178.00	11,426	14,980,604.07	(378,362)
Salaries & Wages												
Regular	1,949,787	2,315,047	3,278,238	1,021,036	678,602	701,832	2,401,470	9,944,543	9,316,016	-	9,316,016	628,527
In Grade	30,962	33,504	31,783	15,606	9,021	8,256	32,883	129,132	-	-	-	129,132
Longevity	48,217	20,847	75,836	24,448	15,519	41,254	81,221	226,122	241,995	-	241,995	(15,873)
Allowances	-	-	-	-	-	-	-	-	322,000	-	322,000	(322,000)
Uniform	108,882	-	-	-	-	-	-	108,882	120,250	-	120,250	(11,368)
Premium Pay	799,696	1,009,137	827,904	521,253	122,555	348,013	991,821	3,628,557	4,307,836	-	2,607,836	1,020,721
Total	2,937,544	3,378,535	4,213,761	1,582,344	825,697	1,099,355	3,507,396	14,037,235	14,308,097	-	12,608,097	1,429,139

2014 Monthly Expenditure Summary

Department of Public Safety - Bureau of Police

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	20,457,862.10	19,517,409.53	15,182,191.46	6,258,734.70	5,963,069.56	4,236,592.73	16,458,396.99	71,615,860.08	71,852,852.00	-	71,852,852.00	(236,992.00)
Employee Benefits	2,521.17	6,269.50	2,514.00	3,035.00	-	1,707.50	4,742.50	16,047.17	18,000.00	-	18,000.00	(1,953.00)
Professional and Technical Services	116,757.44	166,990.14	250,852.07	89,786.29	25,395.93	10,384.43	125,566.65	660,166.30	697,440.00	13,438.50	710,878.50	(50,712.00)
Property Services	38,568.15	29,395.49	32,155.52	10,864.78	7,544.00	1,451.00	19,859.78	119,978.94	215,910.00	11,000.00	226,910.00	(106,931.00)
Other Services	8,170.16	7,348.87	7,232.67	2,843.24	2,985.76	-	5,829.00	28,580.70	38,500.00	-	38,500.00	(9,919.00)
Supplies	289,707.88	254,287.35	412,317.93	143,492.03	61,461.48	64,035.25	268,988.76	1,225,301.92	1,202,130.00	-	1,202,130.00	23,172.00
Property	6,043.05	5,985.52	6,389.00	1,901.75	1,341.25	-	3,243.00	21,660.57	22,038.00	-	22,038.00	(377.00)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	20,919,629.95	19,987,686.40	15,893,652.65	6,510,657.79	6,061,797.98	4,314,170.91	16,886,626.68	73,687,595.68	74,046,870.00	24,438.50	74,071,308.50	(383,712.00)

Salaries & Wages												
Salaries	13,850,172.24	15,434,037.84	12,985,351.16	6,506,804.74	4,367,469.62	4,466,443.98	15,340,718.34	57,610,279.58	58,836,536.00	-	58,836,536.00	(1,226,256.00)
Premium Pay	3,495,360.77	3,757,022.80	1,989,552.80	(360,581.15)	1,576,035.83	(320,727.91)	894,726.77	10,136,663.14	8,996,441.00	-	8,996,441.00	1,140,222.00
Longevity	2,509,569.56	245,000.00	143,000.00	83,000.00	-	70,000.00	153,000.00	3,050,569.56	3,260,414.00	-	3,260,414.00	(209,844.00)
In-grade	72,134.53	81,348.89	64,287.50	29,511.11	19,564.11	20,876.66	69,951.88	287,722.80	186,336.00	-	186,336.00	101,387.00
Uniform Allowance	530,625.00	-	-	-	-	-	-	530,625.00	573,125.00	-	573,125.00	(42,500.00)
Total	20,457,862.10	19,517,409.53	15,182,191.46	6,258,734.70	5,963,069.56	4,236,592.73	16,458,396.99	71,615,860.08	71,852,852.00	-	71,852,852.00	(236,991.00)

2014 Monthly Expenditure Summary

Department of Public Safety - Bureau of Fire

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	14,297,763	13,763,511	12,810,232	6,047,880.22	3,828,336.45	4,227,291.45	14,103,508	54,975,014	55,240,312	-	55,240,312	(265,298)
Employee Benefits	-	1,289	-	1,326	-	-	1,326	2,616	9,000	-	9,000	(6,384)
Professional and Technical Services	10,567	27,147	7,588	35,820	11,046	3,917	50,783	96,085	138,000	6,935	144,935	(48,850)
Property Services	3,631	8,903	8,167	1,551	1,874	333	3,757	24,459	53,191	978	54,169	(29,710)
Other Services	535	217	-	-	-	-	-	752	1,000	-	1,000	(248)
Supplies	221,445	158,733	173,574	37,431	43,581	34,264	115,276	669,028	613,094	10,981	624,075	44,953
Property	5,468	1,580	4,571	629	-	-	629	12,248	76,969	-	76,969	(64,721)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	14,539,409	13,961,381	13,004,132	6,124,637	3,884,837	4,265,805	14,275,279	55,780,202	56,131,566.00	18,894	56,150,459.73	(370,258)

Salaries & Wages

Salaries	9,028,888	9,771,746	8,354,547	4,151,264	2,780,752	2,782,708	9,714,725	36,869,906	38,303,939	-	38,303,939	(1,434,033)
In-grade	64,495	56,948	70,693	35,701	20,753	27,047	83,500	275,636	243,869	-	243,869	31,767
Longevity	1,406,265	218,092	531,217	41,000	-	-	41,000	2,196,574	2,609,044	-	2,609,044	(412,470)
Uniform Allowance	427,000	-	-	-	-	-	-	427,000	468,300	-	468,300	(41,300)
Leave Buyback	-	-	-	-	-	-	-	-	834,240	-	834,240	(834,240)
Premium Pay	3,371,114	3,716,726	3,853,775	1,819,915	1,026,832	1,417,536	4,264,283	15,205,898	12,780,920	-	12,780,920	2,424,978
Total	14,297,763	13,763,511	12,810,232	6,047,880	3,828,336	4,227,291	14,103,508	54,975,014	55,240,312	-	55,240,312	(265,298)

2014 Monthly Expenditure Summary

Department of Public Safety - Bureau of Building Inspection

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	672,012	794,638	579,313	303,745.98	205,656.60	210,509.77	719,912	2,765,875	2,923,794	-	2,923,794	(157,919)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	6,655	5,732	9,176	2,093	1,691	1,633	5,416	26,980	40,440	-	40,440	(13,460)
Property Services	3,210	3,292	(38)	1,709	1,300	839	3,849	10,313	20,328	-	20,328	(10,015)
Other Services	3,389	1,448	79	80	13	-	93	5,010	39,900	-	39,900	(34,890)
Supplies	5,240	2,137	9,317	2,707	1,993	19,416	24,116	40,809	40,902	113	41,015	(206)
Property	-	-	-	-	468	10,141	10,609	10,609	17,691	-	17,691	(7,082)
Miscellaneous	-	-	-	-	-	-	-	-	2,348	-	2,348	(2,348)
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	690,506	807,247	597,848	310,335	211,121	242,540	763,995	2,859,596	3,085,403	113	3,085,516	(225,920)

2014 Monthly Expenditure Summary

Department of Public Safety - Bureau of Animal Care and Control

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reappropri. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	151,690	186,185	157,726	69,997	42,651	47,805	160,452	656,053	709,538	-	709,538	(53,485)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	297,230	100,011	83,184	68,093	14,372	42,409	124,875	605,299	642,500	384,510	1,027,010	(421,710)
Property Services	200	-	60	210	-	154	364	624	500	-	500	124
Other Services	(1,098)	-	4,702	-	-	-	-	3,604	-	-	-	3,604
Supplies	(20)	11,432	117	(1,005)	1,363	1,058	1,417	12,946	20,500	792	21,292	(8,346)
Property	-	-	37	-	-	-	-	37	1,000	80	1,080	(1,043)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	448,002	297,628	245,826	137,295	58,386	91,426	287,107	1,278,563	1,374,038	385,381	1,759,419.43	(480,856)

2014 Monthly Expenditure Summary

Public Works - Bureau of Administration

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	195,843	173,416	162,670	80,915.92	56,924.63	56,768.97	194,610	726,538	746,464	-	746,464	(19,926)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	908	5,488	1,380	43	44	-	86	7,863	16,000	-	16,000	(8,137)
Property Services	10,976	11,671	7,934	12,501	13,230	4,374	30,105	60,687	90,000	-	90,000	(29,313)
Other Services	1,215	2,146	150	933	1,822	-	2,755	6,267	7,000	-	7,000	(733)
Supplies	6,932	1,068	8,159	305	204	2,205	2,714	18,873	47,807	-	47,807	(28,934)
Property	10,369	8,711	2,639	11,288	-	2,735	14,024	35,743	50,000	-	50,000	(14,257)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	226,244	202,500	182,932	105,986	72,224	66,083	244,294	855,971	957,271	-	957,271	(101,300)

2014 Monthly Expenditure Summary

Public Works - Bureau of Operations

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	3,851,699	3,796,061	3,305,231	1,701,389.69	1,113,913.68	1,144,301.73	3,959,605	14,912,596	15,365,218	-	15,365,218	(452,622)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	66,915	7,797	16,439	6,777	2,743	10,922	20,441	111,591	201,000	-	201,000	(89,409)
Property Services	113,268	222,432	288,929	190,073	221,032	248,916	660,021	1,284,650	1,331,000	7,368	1,338,368	(53,719)
Other Services	16,089	10,494	6,482	242	-	13	255	33,319	41,000	-	41,000	(7,681)
Supplies	672,553	357,045	344,556	105,573	105,594	505,263	716,430	2,090,584	2,093,811	10,479	2,104,290	(13,706)
Property	1,551	3,728	6,307	6,416	84	27,035	33,535	45,122	71,000	-	71,000	(25,878)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	4,722,074	4,397,556	3,967,944	2,010,470	1,443,367	1,936,450	5,390,287	18,477,862	19,103,029	17,847	19,120,876	(643,015)

2014 Monthly Expenditure Summary

Public Works - Bureau of Environmental Services

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	1,719,309	1,923,075	1,674,848	788,668	556,358	549,584	1,894,610	7,211,842	7,730,943	-	7,730,943	(519,101)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	-	-	-	4,992	-	-	4,992	4,992	23,000	-	23,000	(18,008)
Property Services	682,650	807,981	771,370	286,496	150,251	168,831	605,578	2,867,580	3,512,216	-	3,512,216	(644,636)
Other Services	10,970	420	10,431	239	221	-	460	22,281	38,000	-	38,000	(15,719)
Supplies	49,977	42,727	25,651	10,520	10,811	4,975	26,306	144,661	225,000	158	225,158	(80,497)
Property	-	1,509	-	378	-	-	378	1,887	17,500	-	17,500	(15,613)
Miscellaneous	-	-	368	-	203	-	203	570	5,000	-	5,000	(4,430)
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	2,462,906	2,775,712	2,482,668	1,091,293	717,844	723,390	2,532,527	10,253,812	11,551,659	158	11,551,817	(1,298,004)

2014 Monthly Expenditure Summary

Public Works - Bureau of Transportation & Engineering

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	529,018	729,024	572,618	263,926	178,845	187,723	630,494	2,461,153	2,607,266	-	2,607,266	(146,113)
Employee Benefits	2,532	34,245	900	-	-	900	900	38,577	-	-	-	38,577
Professional and Technical Services	-	30,194	30,194	-	-	170	170	60,557	65,000	-	65,000	(4,443)
Property Services	-	-	2,753	2,614	2,461	3,227	8,303	11,056	-	-	-	11,056
Other Services	-	-	-	8,993	4,893	48	13,933	13,933	23,000	-	23,000	(9,067)
Supplies	-	-	44	-	-	-	-	44	28,931	-	28,931	(28,888)
Property	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	531,550	793,462	606,508	275,533	186,199	192,068	653,800	2,585,319	2,724,197	-	2,724,197	(138,878)

2014 Monthly Expenditure Summary

Department of Parks & Recreation

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reappropriation of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	551,489	771,968	1,112,024	340,540	210,477	201,578	752,595	3,188,076	3,153,583	-	3,153,583	34,493
Employee Benefits	-	-	-	-	-	-	-	-	674	-	674	(674)
Professional and Technical Services	14,555	29,663	5,797	77,010	29,434	(7,045)	99,399	149,414	162,412	19,028	181,440	(32,026)
Property Services	79,828	51,170	(2,139)	604	11,876	28,133	40,612	169,471	170,785	1,699	172,484	(3,013)
Other Services	4,651	4,033	14,933	33,771	717	176	34,664	58,282	58,553	-	58,553	(271)
Supplies	36,618	122,967	186,184	(2,563)	(4,684)	3,625	(3,622)	342,147	330,051	20,371	350,422	(8,275)
Property	12,119	2,867	20,415	8,579	-	2,339	10,917	46,319	45,006	2,000	47,006	(687)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	699,261	982,668	1,337,215	457,941	247,820	228,805	934,566	3,953,709	3,921,064	43,098	3,964,162	(10,453)

2014 Monthly Expenditure Summary

Citizen Police Review Board

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	68,306	80,264	68,688	37,767.38	25,178.26	25,178.26	88,124	305,382	305,283	-	305,283	99
Employee Benefits	-	-	-	-	-	-	758	758	-	-	-	758
Professional and Technical Services	9,211	12,169	12,102	11,417	736	41,386	53,538	87,021	91,528	21,955	113,483	(26,462)
Property Services	16,357	22,600	16,000	5,583	5,208	5,208	16,000	70,957	66,076	16,017	82,093	(11,135)
Other Services	6,190	896	989	662	275	542	1,479	9,554	10,800	-	10,800	(1,246)
Supplies	1,345	672	1,936	189	-	541	730	4,684	10,160	-	10,160	(5,476)
Property	-	-	-	-	-	-	-	-	5,000	-	5,000	(5,000)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	101,409	116,602	99,715	55,618	31,397	73,614	160,629	478,355	488,847	37,971	526,818	(48,462)

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending December 31, 2014

**Capital Improvement
Program**

Department Capital Summary

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Total	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Actual	Budget	Overage
City Council	-	-	-	-	-	-	-	-	-	-
City Clerk	-	-	-	-	-	-	-	-	25,000	(25,000)
Mayor's Office	-	-	-	-	-	-	-	-	-	-
City Information Systems	-	-	-	-	-	-	-	-	500,000	(500,000)
Human Relations Commission	-	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	100,000	(100,000)
Equal Opportunity Review Commission	-	-	-	-	-	-	-	-	-	-
Equipment Leasing Authority	-	-	-	-	-	-	-	-	5,000,000	(5,000,000)
Personnel & CSC	-	-	-	-	321,762	157,562	479,324	479,324	500,000	(20,676)
City Planning	-	58,112	49,786	28,691	7,346	-	36,038	143,936	510,000	(366,064)
Public Safety Administration	-	-	-	-	-	-	-	-	750,000	(750,000)
Bureau of Emergency Medical Services	-	63,000	27,960	-	-	-	-	90,960	150,000	(59,040)
Bureau of Police	-	33,705	67,564	12,065	8,268	-	20,333	121,602	250,000	(128,398)
Bureau of Fire	-	-	-	-	-	-	-	-	150,000	(150,000)
Bureau of Building Inspection	-	-	309,983	26,300	-	38,275	64,575	374,558	1,800,000	(1,425,442)
Public Works	29,996	1,876,552	4,099,953	961,966	1,221,121	693,169	2,876,256	8,882,755	11,715,000	(2,832,245)
Public Works- Transportation Improvement	-	-	59,007	2,348	1,436	164,766	168,551	227,558	1,825,000	(1,597,442)
Parks & Recreation	-	45,958	-	-	-	26,056	26,056	72,014	900,000	(827,986)
Urban Redevelopment Authority	-	-	200,000	-	-	-	-	200,000	1,325,000	(1,125,000)
TOTAL	29,996	2,077,327	4,814,253	1,031,371	1,559,933	1,079,828	3,671,133	10,592,707	25,500,000	(14,907,293)

CAPITAL IMPROVEMENT PROGRAM

The following is a quarterly status 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 2014.

Projects within the 2014 Capital program are multi-year projects, and are supported by Community Development Block Grant (CDBG) funds, City Pay As You Go (PAYGO) funds, grants, and Federal and State support. The City currently has 75 projects approved for 2014 valued at \$52.4 million. PAYGO funds account for 47 percent (\$25.0 million) and CDBG funds are 25 percent (\$13.0 million) of the total Capital funding. Other funds including Federal funds and private funding make up 28 percent (\$14.4 million) of the Capital program funding.

The City of Pittsburgh effectively maintains a robust Capital program, provides transparency and efficiency, and provides stewardship of our infrastructure and maintenance of the public's assets.

PROJECT STATUS

The following is a status update by department for the fourth quarter. During the fourth quarter, street resurfacing kicked into high-gear, as well as several lighting initiatives, and facility improvements. The City's Community Development Block Grant (CDBG) funding was approved and projects are going through the contracting process.

Paving Program. The City of Pittsburgh maintains over 861 miles of asphalt streets. The Department of Public Works publishes the annual paving list for residents to view where street paving will occur in City neighborhoods. In the fourth quarter, the City of Pittsburgh finished its paving program for the year 2014. Through the end of the quarter, 42.24 miles have been paved.

Facilities Improvement. The fourth quarter saw the closing of several major facility projects. The relocation of the City's Office of Municipal Investigation to the City-County Building, including the repair of the roof, was completed, as well as the installation of a new work on the Fifth Division facility for the Department of Public Works. Construction began on several park facilities, including Burgwin Spray Park in Hazelwood and the Paul J. Sciallo Memorial Park in Bloomfield. Design work undertaken in the fourth quarter included the Beechview Senior Center and the entry drive to Riverview Park.

Transportation and Engineering Projects. The City of Pittsburgh is responsible for a wide-ranging amount of infrastructure including walls, steps, fences, public sidewalks, hillsides, and intersections. During the fourth quarter, the City's Department of Public works made several improvements, including new pedestrian guiderails along McArdle Roadway on Mount Washington, hillside stabilization in Morningside, and the installation of a new deck on a bridge in Squirrel Hill.

AMENDED RECOVERY PLAN INITIATIVES AND RECOMMENDATIONS

Since the adoption of the Amended Recovery Plan on June 24, 2014, the City has made significant progress on the implementation of several initiatives (short term) and recommendations (long term). The process of creating the 2015 Capital and Operating Budgets, which took place during Q4 resulted in the completion of several initiatives and recommendations, including but not limited to:

Capital Program Initiative 2: Increase Capital Spending On Existing Infrastructure

The City was able to transfer not only \$5 million from the fund balance as had been initially proposed, but a total of \$10 million. Consistent with the charge to focus on the city's aging infrastructure, 40% of this "Pay-as-you-go" funding will go to two projects--street resurfacing and demolition.

Capital Program Recommendation 1: Remove operating items from the Capital Budget

In 2015 the City removed several projects traditionally funded in through the Capital Program and transferred them to the Operating Budget.

Capital Program Recommendation 2: Improve Project Descriptions in the Capital Budget Document

The City completely overhauled the format of the Capital Budget, based on the best practices of other cities. In addition to more robust project descriptions and justifications, the new Capital Budget also lists tentative deliverables to be completed within each project (e.g., specific intersections where new audible signals are to be installed).

Debt Service Initiative 1: Issue debt to ensure capital program of \$25 per year

The City went to market with a \$50 million bond offering to pay for capital improvements in 2015 and 2016, as the Recovery Plan proposed.

As 2015 progresses, the City expects to make further progress on additional initiatives and recommendations in accordance with the Recovery Plan.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending December 31, 2014

Staffing Summary

CITY OF PITTSBURGH
Employee Headcount Summary (1)

DEPARTMENT	10/3/2014	10/17/2014	10/31/2014	11/14/2014	11/28/2014	12/12/2014	12/26/2014	2014 Budgeted Positions
COUNCIL/CLERK'S OFFICE	46	46	46	46	46	46	45	41
MAYOR'S OFFICE	16	16	16	16	16	16	15	16
BUREAU OF NEIGHBORHOOD EMPOWERMENT	9	8	8	8	8	8	8	10
OFFICE OF MANAGEMENT & BUDGET	23	23	23	24	25	24	23	24
DEPT. OF INNOVATION & PERFORMANCE	52	52	52	52	52	52	52	62
HUMAN RELATIONS	5	5	5	5	5	5	5	8
CONTROLLER	45	44	44	45	45	46	46	56
FINANCE	63	63	63	62	62	61	63	83
LAW	37	36	36	37	37	36	36	32
OMI	9	9	8	8	7	8	8	10
EQUAL OPPORTUNITY REVIEW COMMISSION	0	0	0	0	0	0	0	0
PERSONNEL & CIVIL SERVICE	32	32	32	32	32	31	31	39
WORKFORCE INVESTMENT ACT	20	20	20	19	19	19	19	25
CITY PLANNING	40	41	41	41	42	43	43	42
PUBLIC SAFETY ADMINISTRATION	18	18	18	19	20	21	20	23
EMS	169	169	168	168	168	175	175	180
POLICE	935	932	929	928	923	928	927	1,091
SCHOOL GUARDS	94	94	94	95	94	94	96	134
FIRE	626	626	624	622	621	619	618	540
BUILDING INSPECTION	56	56	57	58	58	59	58	76
PUBLIC WORKS	438	438	438	439	437	434	438	418
ENVIRONMENTAL SERVICES	193	190	190	189	187	186	187	201
ENG. & CONSTRUCTION	25	25	25	26	28	29	31	61
ANIMAL CONTROL	14	15	15	15	15	15	15	16
PARKS	417	369	218	220	183	186	188	100
CITIZENS' POLICE REVIEW BOARD	6	6	6	6	6	6	6	7
TOTAL	3,388	3,333	3,176	3,180	3,136	3,147	3,153	3,295

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

**CITY OF PITTSBURGH
Employee Headcount Summary By Union (1)**

<u>BARGAINING UNIT</u>	<u>10/3/2014</u>	<u>10/17/2014</u>	<u>10/31/2014</u>	<u>11/14/2014</u>	<u>11/28/2014</u>	<u>12/12/2014</u>	<u>12/26/2014</u>
NO REPRESENTATION	777	731	581	588	557	561	571
FRATERNAL ORDER OF POLICE	854	851	848	847	846	845	841
FIREFIGHTERS	618	618	616	614	613	611	610
PJCBC BLUE COLLAR	358	356	354	355	354	352	349
TEAMSTERS/REFUSE	183	180	180	179	178	177	178
AFSCME FOREMAN	47	47	46	46	45	45	46
SEIU REC TEACHERS	57	56	56	56	56	56	58
SEIU SCHOOL GUARDS	93	93	93	94	93	93	95
AFSCME WHITE COLLAR	250	251	253	252	249	247	245
FRATERNAL ASSOC. OF PROF. PARAMEDICS	151	151	150	150	150	157	157
TOTAL	3,388	3,333	3,176	3,180	3,136	3,147	3,153

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