

City of Pittsburgh

Quarterly Financial & Performance Report

For the Period Ending June 30, 2015



Department of Finance
and
Office of Management and Budget

August 15, 2015

City of Pittsburgh
**Quarterly Financial &
Performance Report**
For the Period Ending June 30, 2015

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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 June 30, 2015

Overview

OVERVIEW

This is the second quarterly report of the City of Pittsburgh for 2015, 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 second quarter of the City's 2015 fiscal year, for the period of April 1, 2015 through June 30, 2015.

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. Future quarters are projections only. All revenue and expenditure information is presented on a cash basis.

The City's second quarter financial results for the balance of the fiscal year, forecast that the City will end the year with revenues exceeding budget by \$8.3 million, or 1.61 percent and expenditures under the final budget (adopted budget with prior year encumbrances) by \$4.9 million, or 1 percent.

It is also important to note that these projections assume the City will receive the \$10 million in the 2% Local Share of Slots Revenue that continue to be withheld by the ICA and which is included in the budget that was approved by the ICA.

REVENUE RESULTS AND PROJECTIONS

Budget Year 2015 – Revenue Summary:

Revenue collections totaled \$106,530,037 in the second quarter of fiscal year 2015. This represents 20.6 percent of the total budget for fiscal year 2015. This is \$8.6 million, or an 8.8 percent increase, more than the same period last year. In the second quarter of 2014, the City collected \$97.8 million, or 20.0 percent of the budgeted revenues. Year-to-Date, the City has collected \$290,608,118 in revenues. This represents 56.2 percent of total budgeted revenues. Revenues for fiscal year 2015 are projected to exceed budget by \$8.3 million.

	First Quarter Collections	Second Quarter Collections	Fiscal Year 2015 Budget
Real Estate Taxes	\$102,910,468	\$15,392,375	\$133,355,486
Other Taxes	\$(79,126)	\$(2,093)	\$2,908
Amusement Tax	\$3,749,288	\$2,732,489	\$14,658,433
Earned Income Tax	\$21,725,544	\$23,918,738	\$87,256,194
Deed Transfer Tax	\$4,980,880	\$5,193,694	\$18,099,199
Parking Tax	\$12,100,659	\$12,882,062	\$53,181,316
Institution and Service Privilege Tax	\$46,038	\$527,184	\$486,413
Facility Usage Fee	\$1,140,107	\$963,736	\$4,667,756
Payroll Preparation Tax	\$14,560,298	\$17,405,897	\$57,644,948
Local Service Tax	\$3,482,200	\$3,575,649	\$13,792,288
Public Service Privilege	\$90,478	\$429,893	\$634,314
Act 77 - Tax Relief	\$5,010,192	\$4,860,492	\$20,991,330
License and Permit	\$2,440,565	\$3,293,636	\$11,640,085
Charges for Services	\$4,210,153	\$7,824,138	\$39,226,006
Fines and Forfeits	\$402,955	\$4,559,131	\$8,840,520
Intergovernmental	\$5,100,680	\$2,726,714	\$49,569,819
Investment Earnings	\$12,076	\$51,795	\$135,413
Non-Profit Payment for Services	\$239,406	\$143,920	\$400,000
Miscellaneous	\$53,220	\$94,586	\$65,731
Fund Balance	\$1,902,000	-	\$1,902,000
Total Revenues	\$184,078,082	\$106,574,036	\$516,550,159

Budget Year 2015 – Projected Revenue Collections

Total collections for fiscal year 2015 revenues are expected to exceed budgeted revenues by \$8.3 million, or 1.61 percent. The major driving force behind this projection is due to a \$5.1 million Economic Development and Slots Revenue receipt, from fiscal year 2014, being received in January 2015. Because the City uses a cash basis of accounting, the 2014 budgeted revenue was instead recorded under the current fiscal year.

	Fiscal Year 2015 Budget	YTD Collections	Projected Collections	Variance from Budget
Real Estate Taxes	\$133,355,486	\$118,302,843	\$14,906,319	\$(146,324)
Other Taxes	\$2,908	\$(81,219)	\$1,100	\$(83,027)
Amusement Tax	\$14,658,433	\$6,481,777	\$8,918,933	\$742,277
Earned Income Tax	\$87,256,194	\$45,644,282	\$41,953,335	\$341,423
Deed Transfer Tax	\$18,099,199	\$10,174,574	\$9,878,146	\$1,953,521
Parking Tax	\$53,181,316	\$24,982,722	\$28,037,625	\$(160,970)
Institution and Service Privilege Tax	\$486,413	\$573,222	\$6,534	\$93,342
Facility Usage Fee	\$4,667,756	\$2,103,843	\$3,449,097	\$885,184
Payroll Preparation Tax	\$57,644,948	\$31,966,195	\$27,355,060	\$1,676,306
Local Service Tax	\$13,792,288	\$7,057,849	\$7,038,399	\$303,960
Public Service Privilege	\$634,314	\$520,371	\$164,342	\$50,400
Act 77 - Tax Relief	\$20,991,330	\$9,870,684	\$11,121,146	\$500
License and Permit	\$11,640,085	\$5,734,202	\$5,128,330	\$(777,554)
Charges for Services	\$39,226,006	\$12,034,292	\$26,896,622	\$(295,092)
Fines and Forfeits	\$8,840,520	\$4,962,087	\$3,731,681	\$(146,752)
Intergovernmental	\$49,569,819	\$7,827,394	\$45,475,157	\$3,732,732
Investment Earnings	\$135,413	\$63,871	\$95,992	\$24,450
Non-Profit Payment for Services	\$400,000	\$383,326	\$16,674	-
Miscellaneous	\$65,731	\$147,806	\$37,501	\$99,532
Fund Balance	\$1,902,000	\$1,902,000	-	-
Total Revenues	\$516,550,159	\$290,652,118	\$234,211,992	\$8,313,951

Revenue categories projected to exceed budgeted amounts in fiscal year 2015 includes Amusement Tax, Earned Income Tax, Deed Transfer Tax, Institution and Service Privilege Tax, Facility Usage Fee, Payroll Preparation Tax, Local Service Tax, Public Service Privilege Tax, Intergovernmental Revenues, Investment Earnings, and Miscellaneous Revenues.

Revenue categories projected to fall below budgeted revenues for fiscal year 2015 includes Real Estate Taxes, Other Taxes, Parking Tax, Licenses and Permit, Charges for Services, and Fines and Forfeitures.

Major Tax Revenues:

Major Tax Revenue collections for the first quarter totaled \$169,706,026, or 41.9 percent of total budgeted revenues for fiscal year 2015. Collections through the second quarter of fiscal year 2015 total \$257,597,142. Taking into consideration first and second quarter collections in Fiscal Year 2015, all revenues lines falling within the Major Tax Revenues category are projected to exceed budget except for Real Estate Taxes, Other Taxes, and Parking Tax.

Year-End Projected Revenues Vs. Budget			
	YTD Collections	2015 Budget	Percentage of Budget
Real Estate Taxes	\$118,302,843	\$133,355,486	88.7%
Other Taxes	\$(81,219)	\$2,908	-2,792.9%
Amusement Tax	\$6,481,777	\$14,658,433	44.2%
Earned Income Tax	\$45,644,282	\$87,256,194	52.3%
Deed Transfer Tax	\$10,174,574	\$18,099,199	56.2%
Parking Tax	\$24,982,722	\$53,181,316	46.9%
Institution and Service Privilege Tax	\$573,222	\$486,413	117.8%
Facility Usage Fee	\$2,103,843	\$4,667,756	45.0%
Payroll Preparation Tax	\$31,966,195	\$57,644,948	55.4%
Local Service Tax	\$7,057,849	\$13,792,288	51.1%
Public Service Privilege	\$520,371	\$634,314	82.0%
Act 77 - Tax Relief	\$9,870,684	\$20,991,330	47.0%
Total Revenues	\$257,597,142	\$404,770,585	63.6%

Real Estate Tax

The City collected \$118,302,843 in Real Estate Tax collections in the first and second quarters of 2015. This represents 88.7 percent of total budgeted revenues within this category for fiscal year 2015. Revenue collection within this category has kept pace with the projected budget through the second quarter of fiscal year 2015. In the same period of fiscal year 2014, the City had collected \$109,156,667 or 84.7 percent of the total budget for Real Estate Tax. This represents a \$9,146,176, or 8.3 percent, increase over the same period last year. The large real dollar increase over prior year collections was expected considering the millage rate adjustment from 7.56 mils to 8.06 mils implemented for fiscal year 2015. The 4.0 percent increase in total collections of budgeted revenues over the same period last year, however, shows considerable increases in total collections throughout the second quarter of this year. Real Estate Taxes are expected to fall slightly below budgeted figures for fiscal year 2015 due to prior year real estate tax collections.

Current Year Real Estate

Real Estate – Current collections are anticipated to exceed budget by \$0.1 million.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$119.3 million	\$128.1 million	\$128.2 million	\$0.1 million

Prior Year Real Estate

Real Estate – Prior Year collections are projected to fall below budget by \$0.2 million.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$3.9 million	\$4.5 million	\$4.3 million	(\$0.2) million

Amusement Tax

Amusement Tax receipts are expected to exceed budget by \$0.8 million. This can be attributed to an overall increase in the number of concert performances taking place in the City throughout the year along with an increase in ticket prices for Pirates games.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$13.0 million	\$14.6 million	\$15.4 million	\$0.8 million

Earned Income Tax

Earned Income Tax is expected to exceed budget by \$0.3 million.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$85.9 million	\$87.2 million	\$87.5 million	\$0.3 million

Deed Transfer Tax

Deed Transfer Tax collections are projected to exceed budget by \$2.0 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.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$20.0 million	\$18.0 million	\$20.0 million	\$2.0 million

Parking Tax

Parking Tax is anticipated to fall below budget by \$0.1 million.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$50.4 million	\$53.1 million	\$53.0 million	(\$0.1) million

Institution and Service Privilege Tax

Institution and Service Privilege Tax is expected to marginally exceed budget.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$0.47 million	\$0.486 million	\$0.579 million	\$0.093 million

Facility Usage Fee

Facility usage fee collections are anticipated to exceed budget by \$0.9 million.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$4.7 million	\$4.6 million	\$5.5 million	\$0.9 million

Payroll Preparation Tax

The Payroll Preparation Tax is expected to exceed budget by \$1.7 million.

FY 2104 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$56.4 million	\$57.6 million	\$59.3 million	\$1.7 million

Local Services Tax

Local Services Tax collections are expected to marginally exceed budget.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$14.0 million	\$13.7 million	\$14.0 million	\$0.3 million

Public Service Privilege

Public Service Privilege collections are expected to meet budget.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$0.8 million	\$0.6 million	\$0.6 million	\$0.0 million

Act 77 – Tax Relief

Act 77 collections are expected to meet budget. This revenue has increased significantly from Fiscal Year 2014 as a result of a portion of the funds no longer being diverted to the Urban Redevelopment Authority for repayment of an outstanding bond.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$12.8 million	\$20.9 million	\$20.9 million	\$0.0 million

Licenses and Permits

Revenues collected from Licenses and Permits through the second quarter of fiscal year 2015 totaled \$5,734,202. This represents 49.2 percent of total budgeted revenues for this category.

Projected Revenues Vs. Budget			
	Estimated Collections	2015 Budget	Difference
Licenses			
Liquor & Malt Beverage	\$409,550	\$413,507	(\$3,957)
Other License Revenue	\$1,244,273	\$1,408,686	(\$164,413)
Permits			
Commercial Building	\$4,461,143	\$3,872,089	\$589,054
Residential Building	\$353,690	\$330,594	\$23,096
Street Excavations	\$1,000,745	\$933,672	\$67,073
Encroachments	\$34,957	\$39,098	(\$4,141)
Zoning Fees	\$1,574,948	\$1,294,789	\$280,159
Zoning Board of Adjustments	\$103,835	\$71,335	\$32,500
Picnic and Ballfield	\$368,718	\$329,429	\$39,289
Employee Parking Fees	\$127,482	\$136,666	(\$9,184)
Fire Safety	\$606,175	\$597,554	\$8,621
Rental Registration Fee	-	\$1,620,000	(\$1,620,000)
Other Permit Revenue	\$577,014	\$592,667	(\$15,653)
Total License & Permit Revenues	\$10,862,531	\$11,640,085	(\$777,554)

Total estimated collections for fiscal year 2015 are expected to fall below budget. In total, collections are projected to fall \$777,554 below budget. The main driving force behind this shortfall is the \$1,620,000 budgeted for Rental Registration Fees. This legislation, however, has not been enacted as of this time and as a result, no receipts from this revenue line will be realized in fiscal year 2015.

Even though this revenue category is projected to end the year below budget, other revenue lines within License and Permit Revenues are projected to exceed budget. Commercial Building Permits, Residential Building Permits, Street Excavations, Zoning Fees, Zoning Board of Adjustments, Employee Parking Fees and Fire Safety are all projected to exceed budget in fiscal year 2015. Increases in license and permit revenues related to building and street excavations are largely attributable to the upsurge in construction and development taking place within the City.

Charges for Services

Revenues collected from Charges for Services through the second quarter of fiscal year 2015 totaled \$12,034,292. This represents 30.6 percent of total budgeted revenues for this category.

Year-End Projected Revenues Vs. Budget			
	Estimated Collections	2015 Budget	Difference
Fees			
Cable Bureau Revenue	\$5,792,867	\$5,261,901	\$530,966
Animal Care & Control Revenues	\$271,542	\$252,288	\$19,254
School Board Non-Resident Employee	\$2,630	\$4,084	(\$1,454)
Daily Parking Meters	\$9,647,604	\$9,647,604	-
Documents – Fire Records	\$4,693	\$3,055	\$1,638
Documents – Police Records	\$126,147	\$130,479	(\$4,332)
Lien Filling	\$77,734	\$75,505	\$2,229
Miscellaneous Public Works	\$672,718	\$675,966	(\$3,248)
Municipal Pension Plan	\$70,825	\$70,825	-
Fire Pension Plan	\$69,367	\$69,367	-
Police Pension Plan	\$69,367	\$69,367	-
Point State Park	\$205,679	\$272,000	(\$66,321)
Safety Inspections	\$74,695	\$52,757	\$21,938
Wilkinsburg – Trash	\$930,960	\$930,960	-
Wilkinsburg - Fire	\$1,648,352	\$1,648,352	-
Swimming Pools	\$278,492	\$340,472	(\$61,980)
Other Charges for Services - Fees	\$1,157,896	\$856,093	\$301,803
Leases			
Private Housing	\$6,082	\$6,167	(\$85)
Wharf Parking	\$346,423	\$346,423	-
Wharves	\$11,154	\$11,154	-
City Commercial Space	\$224,839	\$299,908	(\$75,069)
Emergency Services			
Medical Services Revenue	\$11,351,935	\$12,003,211	(\$651,276)
Contracted Services			
PWSA – Indirect Costs	\$1,850,000	\$1,850,000	-
Refuse – Dumpsters	\$107,759	\$86,785	\$20,974
Special Events Cost Recovery	\$1,602,748	\$2,023,352	(\$420,604)
Other Contracted Services	\$44,000	-	\$44,000
MBRO			
Market Based Revenue Opportunities	\$285,854	\$300,000	(\$14,146)
Miscellaneous			
School Board Tax Collection	\$1,403,824	\$1,337,013	\$66,811
Library Tax Collection	\$121,879	\$122,972	(\$1,093)
Three Taxing Bodies	\$469,271	\$469,271	-
Miscellaneous	\$3,579	\$8,675	(\$5,096)
Total Charges for Services	\$38,930,914	\$39,226,006	(\$295,092)

Total estimated collections for this revenue category are projected to fall below budget by \$295,092. This is largely due to Medical Services Revenue falling below budget due to reimbursement rates and the evolving healthcare landscape. In total, this revenue line is projected to fall \$651,276 below budget in fiscal year 2015. In addition, other revenue lines that are projected to fall below budget include; School Board Non-Tax Resident, Police Records, Miscellaneous Public Works, Point State Park, Swimming Pool Revenue, Private Housing, City Commercial Space, Special Event Cost Recovery, Market Based Revenue Opportunities, Library Tax Collection and Miscellaneous Revenues.

Revenues from Swimming Pools are projected to fall below budget due to the Mayor and City Council mandating that City residents under the age of 18 are to be admitted to the pool free of charge.

Despite the shortfall in some revenue categories under Charges for Services, others are projected to exceed budget in fiscal year 2015. Cable Bureau Revenue is projected to exceed budget by \$530,966. This, along with projected budget surpluses in other revenue lines largely mitigates those shortfalls seen in other revenue lines.

Fines and Forfeitures

Revenues collected for Fines and Forfeitures through the second quarter of fiscal year 2015 totaled \$4,962,087. This represents 56.1 percent of budgeted revenues within this category.

Year-End Projected Revenues Vs. Budget			
	Estimated Collections	2015 Budget	Difference
Traffic Court	\$1,503,170	\$1,584,665	(\$81,495)
Parking Court	\$6,855,549	\$6,891,232	(\$35,683)
Magistrate	\$153,416	\$180,233	(\$26,817)
State Police	\$173,590	\$183,583	(\$9,993)
Settlements and Judgments	\$437	\$807	(\$370)
Fines and Forfeitures – Monies	\$7,607	-	\$7,607
Total Fines & Forfeitures Revenues	\$8,693,768	\$8,840,520	(\$146,751)

Revenues within this category are projected to fall short of budget by \$146,751. Consistent with previous quarters' performance, Parking Court revenues continue to fall as a result of higher rates of compliance attributable to the newly installed digital parking meters. Additionally, revenues from Traffic Court, Magistrate and State Police are projected to fall below budget.

Intergovernmental Revenues

Revenues collected for Intergovernmental Revenues through the second quarter of fiscal year 2015 totaled \$7,827,394. This represents 15.7 percent of budgeted revenues within this category

Year-End Projected Revenues Vs. Budget			
	Projected Collections	2015 Budget	Difference
Local Government			
Public Parking Authority	\$1,900,000	\$1,900,000	-
Water and Sewer Authority	\$5,300,000	\$5,300,000	-
Sports & Exhibition Authority	\$2,040	\$265,831	(\$263,791)
Foundation Grants	\$600,000	\$600,000	-
PA Commonwealth			
Summer Food Program	\$55,000	\$55,000	-
State Pension Aid	\$18,145,922	\$18,145,922	-
PEMA	\$54,023	-	\$54,023
Commonwealth Recycling Grant	\$337,877	\$337,877	-
Police/Fire Retiree Reimbursement	\$1,501,407	\$1,501,407	-
Economic Development Slot Revenue	\$10,200,000	\$5,100,000	\$5,100,000
2% Local Share of Slots Revenue	\$10,000,000	\$10,000,000	-
State Utility Tax Distribution	\$457,059	\$457,059	-
Liquid Fuels Tax	\$3,472,500	\$4,630,000	(\$1,157,500)
Federal Grants			
CDBG – City Planning	\$290,000	\$290,000	-
COPS Grant	786,723	\$786,723	-
Workforce Investment Act	\$200,000	\$200,000	-
Total Intergovernmental Revenues	\$53,302,551	\$49,569,819	\$3,732,732

Revenues within the Intergovernmental Revenues category are projected to exceed budget by \$3,732,732. This is mainly due to a 2014 scheduled revenue receipt of \$5,100,000 from the Economic Development Slot Revenue that was received in January of 2015. Because the City uses a cash basis of accounting, the 2014 budgeted revenue was instead recorded in fiscal year 2015. The City anticipates only being able to transfer three out of the four quarterly payments scheduled from the Liquid Fuels Trust Fund to the General Fund due to the cold weather experienced in early 2015 that increased expenditures for road salt.

It is also important to note that these projections assume the City will receive the \$10 million in the 2% Local Share of Slots Revenue that continue to be withheld by the ICA and which is included in the budget that was approved by the ICA.

Investment Earnings

Total collections through the second quarter of fiscal year 2015 in the Investment Earnings category totaled \$63,871, or 47.1 percent of total budgeted revenues. Total collections for the year are projected to exceed budget by \$24,449.

Year-End Projected Revenues Vs. Budget			
	Projected Collections	2015 Budget	Difference
Interest Earnings	-	-	-
Investment Earnings	\$151,384	\$135,413	\$15,971
Project Fund Transfer	\$8,478	-	\$8,478
Total Investment Revenues	\$159,862	\$135,413	\$24,449

Non-Profit Payment for Services

This category represents payment in lieu of tax agreements related to several housing developments. Non-Profit Payment for Services revenue collections totaled \$383,326 through the second quarter of fiscal year 2015. Total collections for fiscal year 2015 are projected to equal budget, per the contractual nature of this revenue category.

Year-End Projected Revenues Vs. Budget			
	Projected Collections	2015 Budget	Difference
Non-Profit Payment Revenues	\$400,000	\$400,000	-
Total Non-Profit Payment Revenues	\$400,000	\$400,000	-

Miscellaneous Revenues

Miscellaneous Revenues collections through the second quarter of fiscal year 2015 totaled \$147,806. Total collections for fiscal year 2015 are projected to exceed budget by \$119,576. This is mainly attributable to the increased revenue collections from Sale of Public Property due to the City's implementation of the GovDeals system along with Rebates and Incentives.

Year-End Projected Revenues Vs. Budget			
	Projected Collections	2015 Budget	Difference
Unidentified Revenue	\$3,268	\$3,906	(\$638)
Sale of Public Property	\$89,807	\$60,558	\$29,249
Sale of Scrap	\$12,331	-	\$12,331
Donations	\$250	-	\$250
Rebates and Incentives	\$53,967	-	\$53,967
Escheats	\$20,045	-	\$20,045
Vending Machine Commissions	\$4,413	-	\$4,413
Proceeds from Lobbyist Reg.	\$1,227	\$1,267	(\$40)
Total Miscellaneous Revenues	\$185,307	\$65,731	\$119,576

EXPENDITURE RESULTS AND PROJECTIONS

Expenditures for the second quarter of 2015 totaled \$100.9 million, or 20 percent of the total adopted operating budget of \$510.6 million. This represents a \$6.2 million increase in expenditures compared to the same period in 2014, in which expenditures totaled \$94.7 million, or 19.3 percent of budget. This increase was due to a \$1.3 million increase in salaries and wages expenditures, an additional \$2.5 million in pension contributions in particular, and \$1.2 million more in professional and technical services.

Expenditures for 2015 are projected to total \$505 million, which is \$4.9 million below the budgeted expenditures of \$510.6 million. The Quarterly Financial & Performance Reports are reported using a cash basis accounting method. However, encumbrances are set up for purchase orders and contracts for goods and services that have not yet been provided. These encumbrances reduce the amount of appropriations available to spend so departments do not overspend their budgets. However, depending on receipt of the good or the term of the contract, these encumbrances may not show up as actual expenditures by the end of the fiscal year. This is why some departments may show considerable projected savings for the year. For example, the Bureau of Animal Care and Control has contracted services with Animal Rescue League for \$430,000 per year. However, the term of agreement is April 30 through April 29, so on December 31, approximately \$200,000 of Animal Care and Control's budget will show as unspent, but the encumbrance will remain and carry over into the following fiscal year.

Budget Year 2015 – Expenditure Summary

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$471.6 million	\$510.6 million	\$505.6 million	(\$4.9) million

Salaries and Wages Expenditures

Salaries and wages for the second quarter of 2015 totaled \$51.3 million, approximately 2.6 percent more than the \$50 million in 2014.

Salaries and Wages

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$190.8 million	\$199.3 million	\$198.8 million	(\$0.6) 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

A class of 36 entered the Academy in February, and officer headcount in the Bureau of Police stood at 846 at the end of the second quarter. Salaries, with longevity and acting pay, this quarter totaled \$15,229,383 which is 4 percent below than in both 2014 and 2013; and 3 percent above 2012. Premium pay expenditures are 13 percent lower than in 2014. While \$3.3 million was expended this quarter, \$2.3 million of this premium pay was due to details which will be offset by a transfer of that amount from the Secondary Employment Trust Fund.

2nd Quarter Salaries and Premium Pay

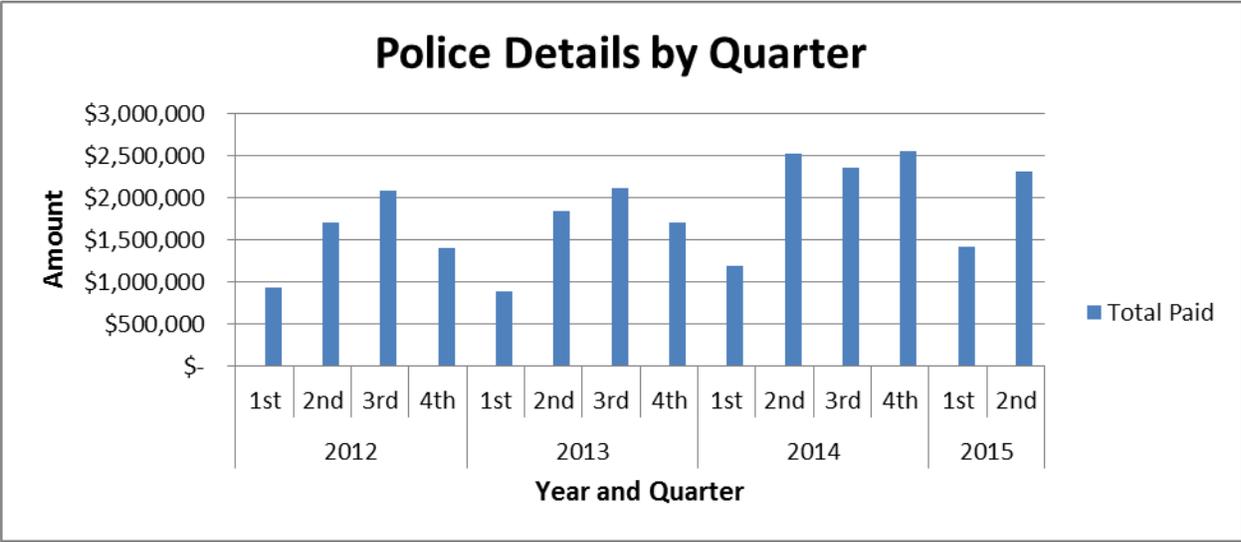
	2015	2014	2013	2012
Salaries	\$15,229,383	\$15,760,387	\$15,734,416	\$14,741,770
Premium Pay	\$3,321,759	\$3,757,023	\$3,127,699	\$ 2,813,147

Year-to-date longevity pay is 6 percent less than in 2014 and 2013; and approximately 6.5 percent above than in 2012. As a result longevity should end the year under budget by approximately \$85,000. Officers with 20 years or more of service received longevity pay in February, and over 380 officers have over 20 years of service in 2015. The total paid in the first quarter is \$2,348,412 which is 7 percent less than in 2014, mainly due to the number of officer retirements. All other officers eligible for longevity pay receive payment in the pay period following their anniversary date.

Police Bureau Longevity Pay

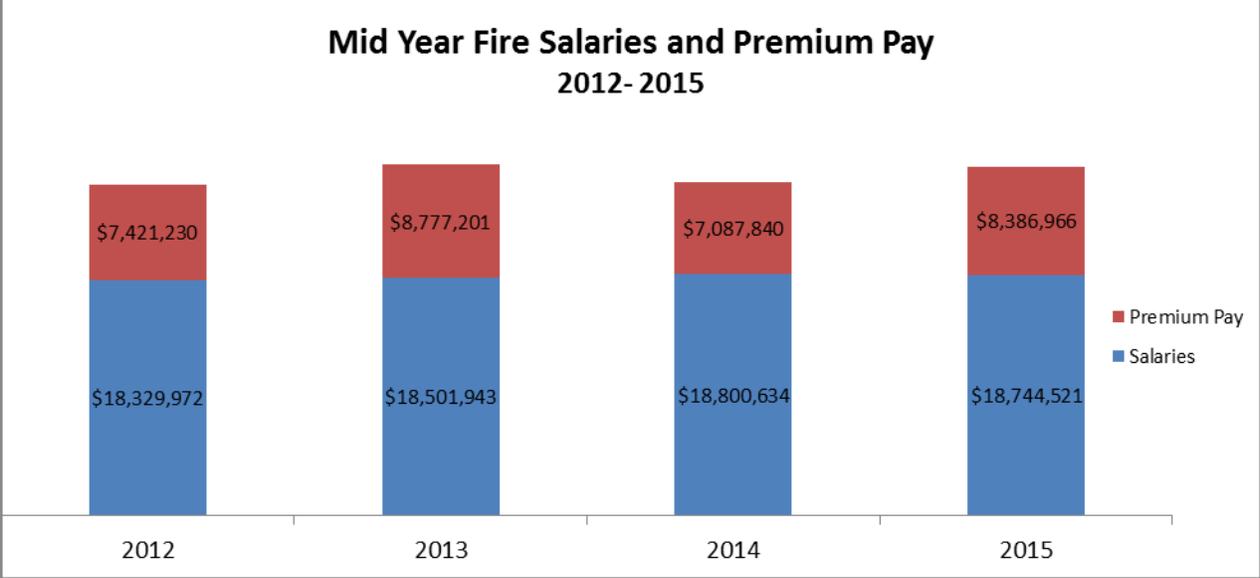
	2015 Longevity	2014 Longevity	2013 Longevity	2012 Longevity
1st Quarter	2,348,412	\$2,509,570	\$ 2,260,584	\$ 1,926,067
April	\$81,000	\$81,000	\$ 85,000	\$ 121,485
May	\$178,000	\$163,000	\$ 165,000	\$ 156,405
June	\$1,000	\$1,000	\$ 246,124	\$ 254,406
2nd Quarter	\$260,000	\$245,000	\$ 496,124	\$ 532,295
YTD	\$2,608,412	\$2,754,570	\$ 2,756,707	\$ 2,458,361

The following chart indicates the amounts paid out due to details and secondary employment since 2012. This year, officers earned over \$3.3 million in secondary employment and details, down \$435,000 from last year.



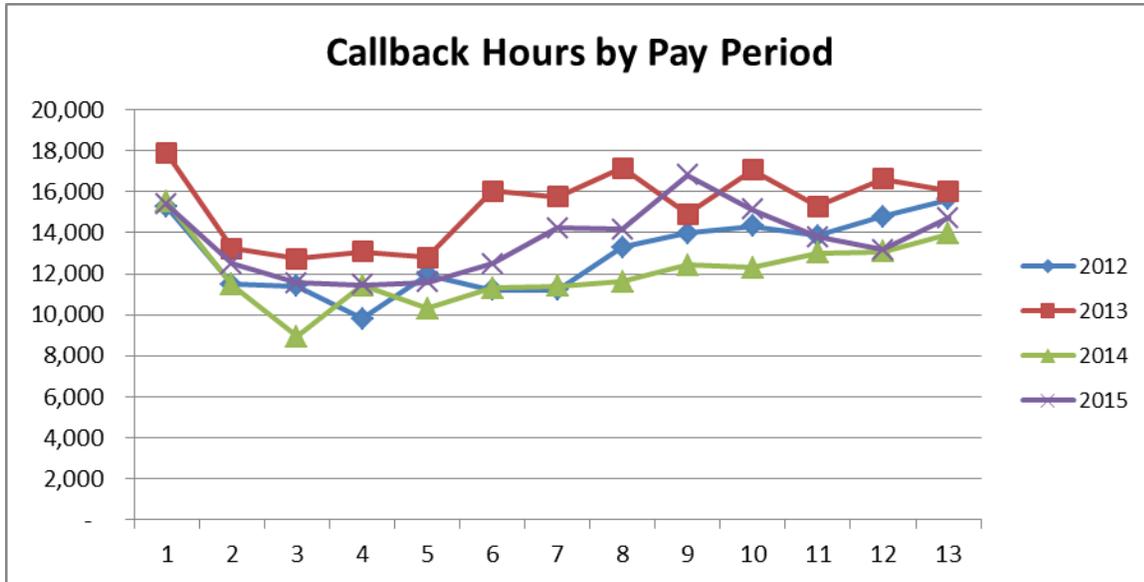
Bureau of Fire

A class of 30 entered the Academy on April 6, 2015, bringing the total number of firefighters to 620, which is 6 less firefighters than last year. Premium pay is up 18 percent from 2014, but regular salaries are down 2 percent from 2014. Together, salaries and premium pay are \$1.2 million more than in 2014. The chart below indicates salaries and premium pay since 2012.



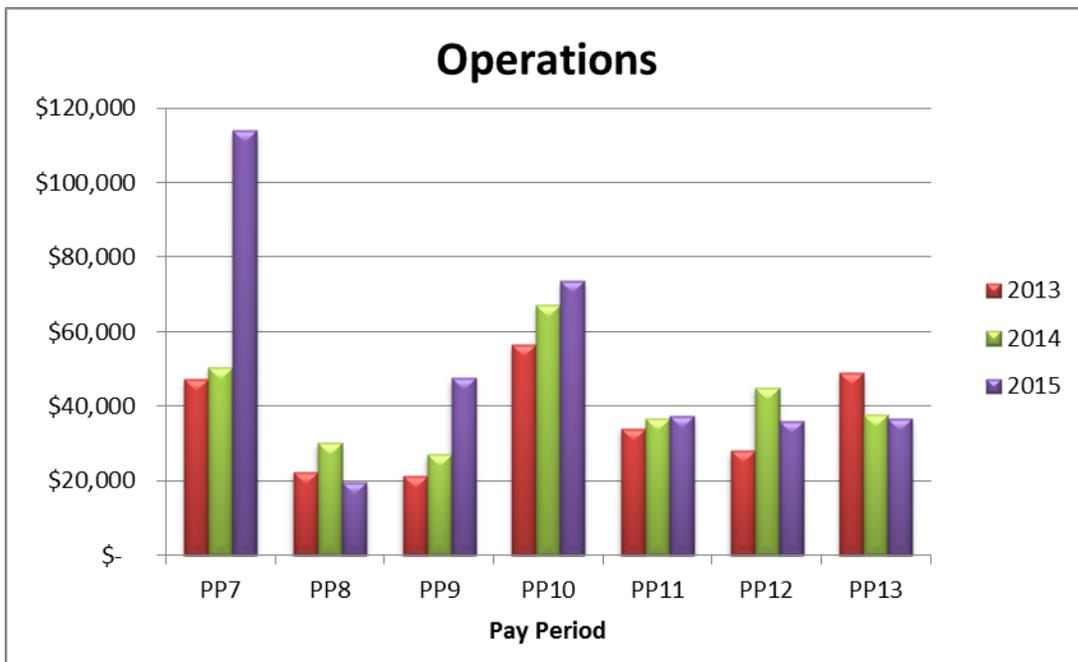
The firefighter headcount includes recruits who are still in the academy and unavailable for suppression. Callback hours are the main contributor to premium pay. This quarter callback hours totaled 102,019, an increase of 17% from this period last year. Premium pay generated from callback hours in the Fire Bureau is related to the minimum staffing requirements outlined in the collective bargaining agreement. As of June 30, 2015, there have been 22 retirements within the Bureau of Fire. Typically, as headcount declines, callbacks increase due to minimum

staffing requirements. Another recruiting class is scheduled to start in August. The following chart shows the number of callback hours for the first half of years 2012 through 2015:

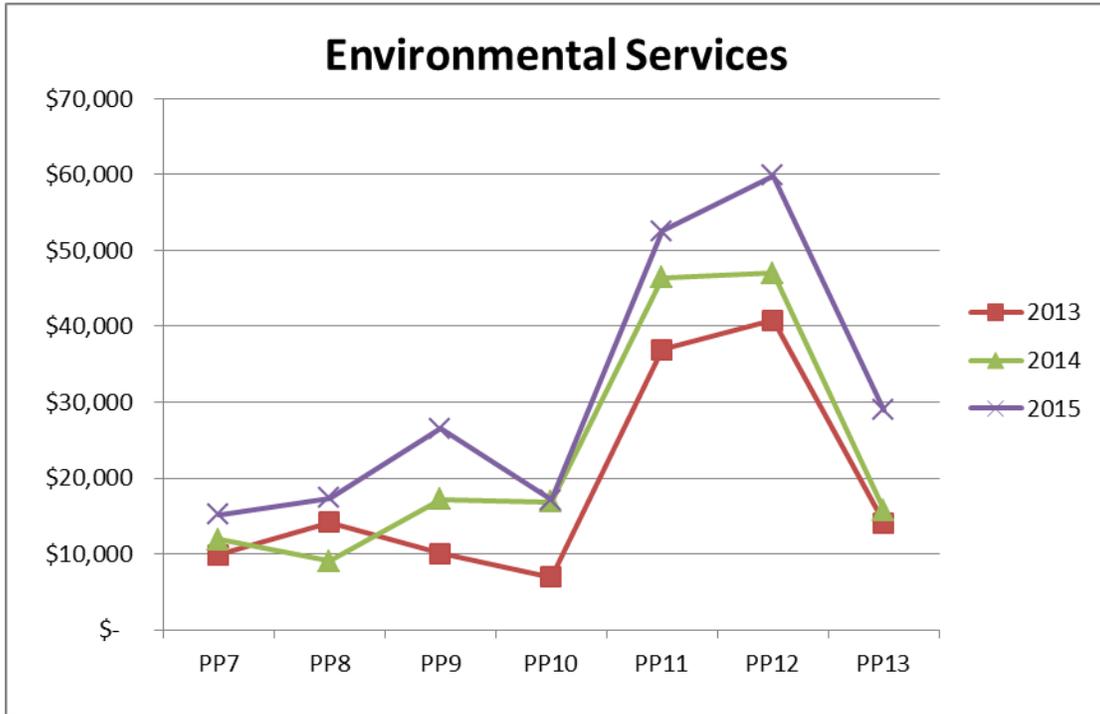


Department of Public Works

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 2014. The dramatic increase in Pay Period 7 can be attributed to the end of the cold temperatures the City experienced.



Environmental Services premium pay is trending similar to prior years. The increase in Pay periods 11 and 12 can be attributed to the timing of the City's first yard debris pick-up and the Memorial Day holiday.



2015 Net Operating Balance Summary

	1st Quarter	Apr	May	Jun	2nd Quarter	3rd Quarter	4th Quarter	Total	Estimated	Year-End	Adopted	Reappropriation	Final	Variance Actual	% Variance
	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate	Actual	Revenue / Expenditures	Estimate	Budget	P/Y Enc.	Budget	to Budget	Actual to Budget
Revenues															
Real Estate Taxes	\$ 102,910,468	\$ 9,851,797	\$ 3,856,570	\$ 1,684,007	\$ 15,392,375	\$ 10,906,482	\$ 3,999,837	\$ 118,302,843	\$ 14,906,319	\$ 133,209,162	\$ 133,355,486	\$ -	\$ 133,355,486	\$ (146,324)	-0.11%
Other Taxes	\$ (79,126)	\$ 411	\$ (2,608)	\$ 103	\$ (2,093)	\$ 313	\$ 787	\$ (81,219)	\$ 1,100	\$ (80,119)	\$ 2,908	\$ -	\$ 2,908	\$ (83,027)	-2855.12%
Amusement Tax	\$ 3,749,288	\$ 1,367,136	\$ 587,683	\$ 777,669	\$ 2,732,489	\$ 6,742,076	\$ 2,176,856	\$ 6,481,777	\$ 8,918,933	\$ 15,400,710	\$ 14,658,433	\$ -	\$ 14,658,433	\$ 742,277	5.06%
Earned Income Tax	\$ 21,725,544	\$ 2,276,496	\$ 16,365,750	\$ 5,276,492	\$ 23,918,738	\$ 20,185,073	\$ 21,768,262	\$ 45,644,282	\$ 41,953,335	\$ 87,597,617	\$ 87,256,194	\$ -	\$ 87,256,194	\$ 341,423	0.39%
Deed Transfer Tax	\$ 4,980,880	\$ 1,288,150	\$ 1,660,193	\$ 2,245,351	\$ 5,193,694	\$ 5,788,078	\$ 4,090,068	\$ 10,174,574	\$ 9,878,146	\$ 20,052,720	\$ 18,099,199	\$ -	\$ 18,099,199	\$ 1,953,521	10.79%
Parking Tax	\$ 12,100,659	\$ 3,551,792	\$ 5,292,938	\$ 4,037,332	\$ 12,882,062	\$ 14,877,987	\$ 13,159,638	\$ 24,982,722	\$ 28,037,625	\$ 53,020,346	\$ 53,181,316	\$ -	\$ 53,181,316	\$ (160,970)	-0.30%
Institution and Service Privilege Tax	\$ 46,038	\$ 424,741	\$ 99,977	\$ 2,467	\$ 527,184	\$ 5,212	\$ 1,321	\$ 573,222	\$ 6,534	\$ 579,755	\$ 486,413	\$ -	\$ 486,413	\$ 93,342	19.19%
Facility Usage Fee	\$ 1,140,107	\$ 532,394	\$ 204,752	\$ 226,590	\$ 963,736	\$ 1,635,677	\$ 1,813,420	\$ 2,103,843	\$ 3,449,097	\$ 5,552,940	\$ 4,667,756	\$ -	\$ 4,667,756	\$ 885,184	18.96%
Payroll Preparation Tax	\$ 14,560,298	\$ 1,427,369	\$ 11,162,780	\$ 4,815,748	\$ 17,405,897	\$ 13,898,391	\$ 13,456,668	\$ 31,966,195	\$ 27,355,060	\$ 59,321,254	\$ 57,644,948	\$ -	\$ 57,644,948	\$ 1,676,306	2.91%
Local Service Tax	\$ 3,482,200	\$ 1,265,338	\$ 2,212,307	\$ 98,003	\$ 3,575,649	\$ 4,491,721	\$ 2,546,678	\$ 7,057,849	\$ 7,038,399	\$ 14,096,248	\$ 13,792,288	\$ -	\$ 13,792,288	\$ 303,960	2.20%
Public Service Privilege	\$ 90,478	\$ -	\$ 13,109	\$ 416,784	\$ 429,893	\$ 94,584	\$ 69,758	\$ 520,371	\$ 164,342	\$ 684,714	\$ 634,314	\$ -	\$ 634,314	\$ 50,400	7.95%
Act 77 - Tax Relief	\$ 5,010,192	\$ 1,221,392	\$ 1,981,156	\$ 1,657,944	\$ 4,860,492	\$ 4,220,205	\$ 6,900,941	\$ 9,870,684	\$ 11,121,146	\$ 20,991,830	\$ 20,991,330	\$ -	\$ 20,991,330	\$ 500	0.00%
License and Permit	\$ 2,440,565	\$ 635,043	\$ 1,158,292	\$ 1,500,301	\$ 3,293,636	\$ 3,056,245	\$ 2,072,084	\$ 5,734,202	\$ 5,128,330	\$ 10,862,531	\$ 11,640,085	\$ -	\$ 11,640,085	\$ (777,554)	-6.68%
Charges for Services	\$ 4,210,153	\$ 2,977,821	\$ 3,599,030	\$ 1,247,287	\$ 7,824,138	\$ 6,702,770	\$ 20,193,852	\$ 12,034,292	\$ 26,896,622	\$ 38,930,914	\$ 39,226,006	\$ -	\$ 39,226,006	\$ (295,092)	-0.75%
Fines and Forfeits	\$ 402,955	\$ 4,252,545	\$ 127,214	\$ 179,372	\$ 4,559,131	\$ 1,503,357	\$ 2,228,324	\$ 4,962,087	\$ 3,731,681	\$ 8,693,768	\$ 8,840,520	\$ -	\$ 8,840,520	\$ (146,752)	-1.66%
Intergovernmental	\$ 5,100,680	\$ 1,325,000	\$ 1,211,523	\$ 190,191	\$ 2,726,714	\$ 29,386,475	\$ 16,088,682	\$ 7,827,394	\$ 45,475,157	\$ 53,302,551	\$ 49,569,819	\$ -	\$ 49,569,819	\$ 3,732,732	7.53%
Interest Earnings	\$ 12,076	\$ 31,443	\$ 10,942	\$ 9,411	\$ 51,795	\$ 54,521	\$ 41,471	\$ 63,871	\$ 95,992	\$ 159,863	\$ 135,413	\$ -	\$ 135,413	\$ 24,450	18.06%
Non-Profit Payment for Services	\$ 239,406	\$ 9,886	\$ 4,023	\$ 130,011	\$ 143,920	\$ 4,945	\$ 11,729	\$ 383,326	\$ 16,674	\$ 400,000	\$ 400,000	\$ -	\$ 400,000	\$ (0)	0.00%
Miscellaneous	\$ 53,220	\$ 6,622	\$ 74,797	\$ 13,166	\$ 94,586	\$ 35,548	\$ 1,953	\$ 147,806	\$ 37,501	\$ 185,307	\$ 65,731	\$ -	\$ 65,731	\$ 119,576	181.92%
Beginning Fund Balance	\$ 1,902,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,902,000	\$ -	\$ 1,902,000	\$ 1,902,000	\$ -	\$ 1,902,000	\$ -	0.00%
Total Revenues	\$ 184,078,082	\$ 32,445,377	\$ 49,620,429	\$ 24,508,230	\$ 106,574,036	\$ 123,589,662	\$ 110,622,330	\$ 290,652,118	\$ 234,211,992	\$ 524,864,111	\$ 516,550,159	\$ -	\$ 516,550,159	\$ 8,313,951	1.61%
Expenditures															
Salaries and Wages	\$ 49,168,702	\$ 13,247,845	\$ 22,712,869	\$ 15,324,270	\$ 51,284,984	\$ 45,844,458	\$ 52,497,612	\$ 100,453,686	\$ 98,342,070	\$ 198,795,755	\$ 199,360,054	\$ -	\$ 199,360,054	\$ (564,299)	-0.28%
Employee Benefits	\$ 44,633,797	\$ 8,172,451	\$ 6,594,039	\$ 21,764,166	\$ 36,530,656	\$ 34,716,873	\$ 45,939,772	\$ 81,164,453	\$ 80,656,645	\$ 161,821,097	\$ 163,246,833	\$ 7,328	\$ 163,254,161	\$ (1,433,063)	-0.88%
Professional and Technical Services	\$ 2,941,900	\$ 1,205,317	\$ 1,554,956	\$ 836,735	\$ 3,597,008	\$ 3,786,292	\$ 3,377,762	\$ 6,538,908	\$ 7,164,054	\$ 13,702,962	\$ 13,732,110	\$ 1,622,676	\$ 15,354,786	\$ (1,651,824)	-10.76%
Property Services	\$ 4,411,074	\$ 521,465	\$ 1,802,740	\$ 3,111,809	\$ 5,436,014	\$ 6,000,601	\$ 5,365,285	\$ 9,847,088	\$ 11,365,886	\$ 21,212,974	\$ 21,566,193	\$ 12,215	\$ 21,578,407	\$ (365,434)	-1.69%
Other Services	\$ 567,938	\$ 122,251	\$ 391,422	\$ 72,242	\$ 585,915	\$ 350,542	\$ 300,973	\$ 1,153,853	\$ 651,515	\$ 1,805,367	\$ 1,682,272	\$ 91,372	\$ 1,773,644	\$ 31,724	1.79%
Supplies	\$ 3,414,482	\$ 680,112	\$ 985,726	\$ 1,303,545	\$ 2,969,383	\$ 3,397,401	\$ 3,815,261	\$ 6,383,865	\$ 7,212,662	\$ 13,596,527	\$ 13,641,477	\$ 416,988	\$ 14,058,465	\$ (461,939)	-3.29%
Property	\$ 515,258	\$ 20,267	\$ 101,822	\$ 125,341	\$ 247,430	\$ 885,166	\$ 839,164	\$ 762,689	\$ 1,724,330	\$ 2,487,018	\$ 2,213,833	\$ 570,357	\$ 2,784,190	\$ (297,171)	-10.67%
Miscellaneous	\$ 258,478	\$ 97,018	\$ 37,667	\$ 151,196	\$ 285,881	\$ 1,280,395	\$ 1,078,995	\$ 544,359	\$ 2,359,391	\$ 2,903,749	\$ 3,104,781	\$ -	\$ 3,104,781	\$ (201,032)	-6.47%
Debt Service	\$ 26,590,053	\$ -	\$ -	\$ 13,826	\$ 13,826	\$ 62,434,520	\$ 251,883	\$ 26,603,879	\$ 62,686,403	\$ 89,290,282	\$ 89,291,397	\$ -	\$ 89,291,397	\$ (1,115)	0.00%
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 132,501,682	\$ 24,066,725	\$ 34,181,241	\$ 42,703,129	\$ 100,951,096	\$ 158,696,248	\$ 113,466,707	\$ 233,452,777	\$ 272,162,955	\$ 505,615,732	\$ 507,838,949	\$ 2,720,937	\$ 510,559,886	\$ (4,944,154)	-0.97%
Net Operating Balance	\$ 51,576,400	\$ 8,378,652	\$ 15,439,188	\$ (18,194,899)	\$ 5,622,941	\$ (35,106,586)	\$ (2,844,377)	\$ 57,199,341	\$ (37,950,963)	\$ 19,248,378	\$ 8,711,210	\$ (2,720,937)	\$ 5,990,274		

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

For the Period Ending June 30, 2015

**Act 47
Coordinators'
Report**

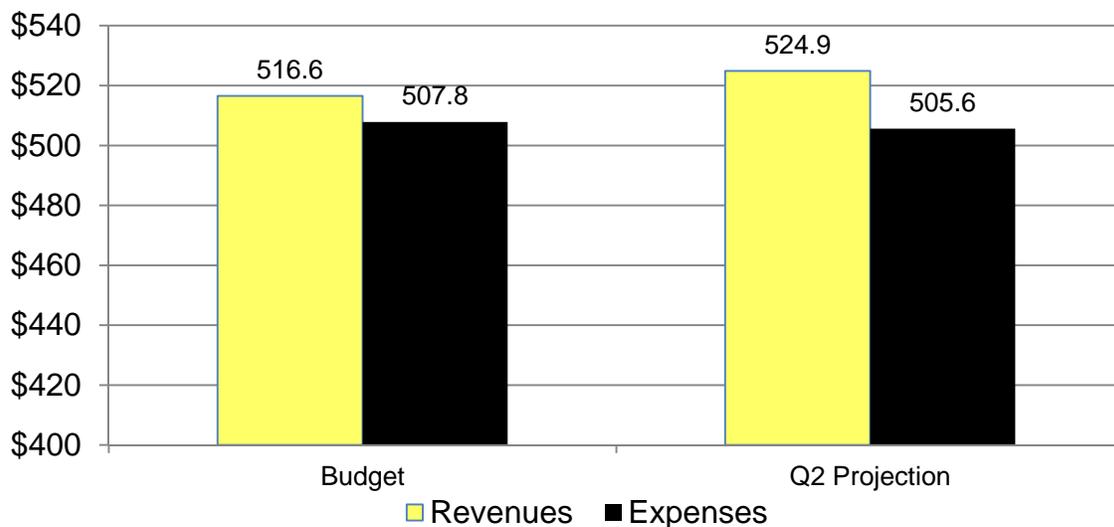
August 24, 2015

We have reviewed the City of Pittsburgh’s Quarterly Financial and Performance Report for the second quarter of 2015. This report covers the first half of the City’s 2015 fiscal year, running from January 1 through June 30. Typically this response would be provided in concert with the Intergovernmental Cooperation Authority for Cities of the Second Class (ICA). The ICA has reviewed this report, but due to extenuating circumstances is not a participating party at this time and has reserved the right to comment at a later date.

The primary goal of our review is to assess the City’s financial performance for the quarter, discuss revenue and expenditure trends and consider the implications those trends hold for final 2015 results and future financial performance. We will also highlight potential threats to the City’s finances, any opportunities to improve projections and potential variances under the Act 11 process. Variances are defined as adverse changes of more than one percent of any individual departmental budget or revenue line reasonably projected to occur at year end.

Based on the mid-year results, the City projects General Fund revenues (\$524.9 million) will exceed expenditures (\$505.6 million) for a positive operating result of \$19.2 million. The \$524.9 million revenue total includes the use of \$1.9 million in prior year fund balance to support the Severance Incentive Program (SIP). It is important to note that these projections assume the City will receive the \$10 million in the 2% Local Share of Slots Revenue. The uses of those funds are subject to, and governed by, the provisions of Act 71 of 2004.

Revenues and Expenses – Budget and Quarterly Projections (\$ Millions)¹



¹ In all scenarios the revenues include the use of \$1.9 million in prior year fund balance to fund the Severance Incentive Program.

On the revenue side, the higher-than-anticipated revenue is due primarily to the timing of the economic development portion of the slots revenue. The City received \$5.1 million from the Commonwealth in early 2015 that was originally expected in late 2014. The City also projects higher payroll preparation tax receipts (+\$1.7 million) and higher deed transfer tax revenues (+\$2.0 million).

On the expenditures side, the City projects to spend \$505.6 million, \$4.9 million or 1.0 percent less than the final budget (adopted budget plus prior encumbrances) that is mostly driven by lower spending on employee benefits.

Revenues

The City implemented a new financial management system in 2012. This system changed how the City tracks revenues in its quarterly reports. The current system uses 20 revenue subclasses while the old system 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 2015 mid-year revenues to the mid-year revenues for 2011 through 2014 according to the former account structure.

Based on the second quarter results, the City projects \$524.9 million in total year-end revenue for 2015, which is \$8.3 million (or 1.6 percent) more than budgeted or \$44.8 million (or 9.3 percent) more than total revenues collected by the City in 2014.²

Real estate tax revenues

The City collected \$288.8 million in total revenues³ through Q2 2015, which was \$19.0 million (or 7.1 percent) more than it collected through the same period last year.⁴ The increase was mostly due to the real estate tax increase. The City increased its tax rate by 6.6 percent from 7.56 mills to 8.06 mills and received \$9.7 million (or 9.1 percent) more than through the same period last year. The positive difference between revenue growth (9.1 percent) and the tax rate increase (6.6 percent) signals that the City may be collecting more of the total amount due in the current year, though timing (i.e. more people paying their taxes earlier in the year) could also account for the difference.

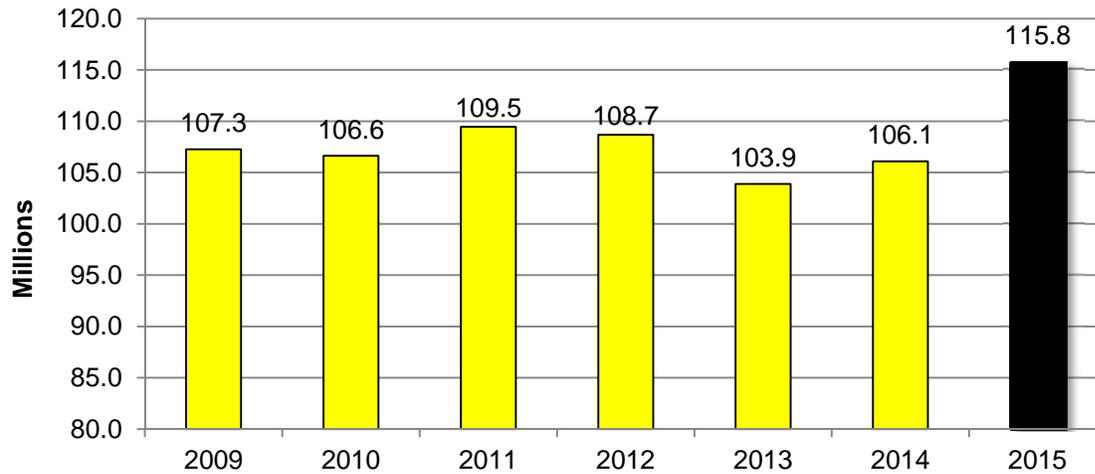
The following graph and table shows the City's second quarter current year real estate tax revenues and the corresponding tax rates. The drop in 2013 revenues was because of the drop in tax rate from 10.8 to 7.56 mills as a result of the County-wide reassessment. As explained in the Amended Recovery Plan, the millage reduction caused total real estate tax revenues to fall from \$126.6 million in 2012 to \$119.3 million in 2013. The 2015 tax rate increase restored the lost revenue, as recommended by the Amended Recovery Plan.

² This total comes from the City's Q4 2014 report, so it is a non-audited figure.

³ Excluding the prior year fund balance of \$1.9 million

⁴ Revenues through Q2 2014 was \$269.7 million excluding the prior year fund balance

Current Real Estate Tax Revenues, 2009 - 2015



	2009	2010	2011	2012	2013	2014	2015
Q2 Revenue	107,268,645	106,637,746	109,460,778	108,686,727	103,881,777	106,088,519	115,757,127
Tax Rate	10.8	10.8	10.8	10.8	7.56	7.56	8.06

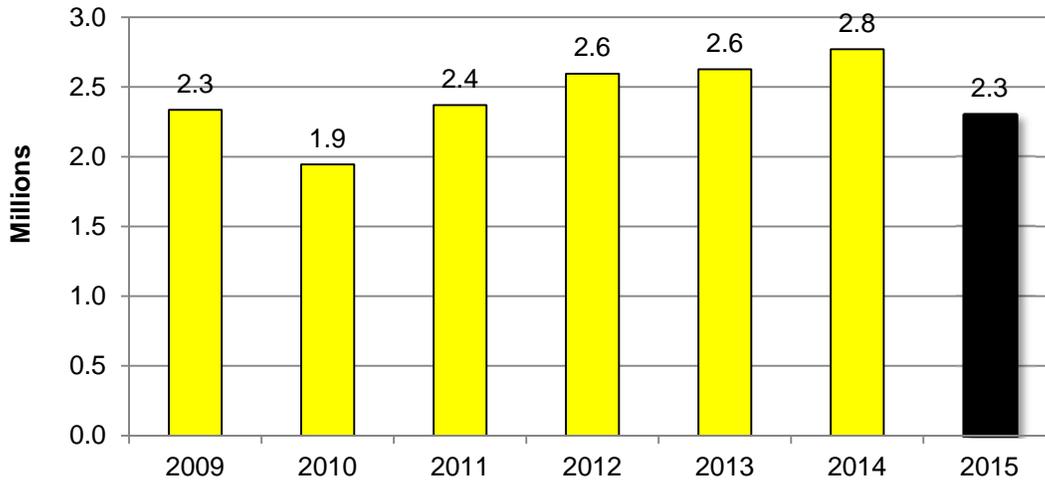
Based on Q2 2015 results, the City projects collecting \$128.2 million in current real estate revenues, which is marginally higher than the budget target (\$128.1 million). In most years, real estate tax revenues collected through the second quarter represent the majority of the revenues since the discount period ends at the end of February and the face period the end of April. The following table shows the percent collected through the second quarter from 2009 to 2014, which ranges between 85 and 90 percent.

Q2 Collection Rates, 2009 - 2014

	2009	2010	2011	2012	2013	2014
Q2 Real Estate - Current	107,268,645	106,637,746	109,460,778	108,686,727	103,881,777	106,088,519
Q4 Real Estate - Current	123,791,614	123,745,257	125,558,087	126,573,650	119,337,756	119,049,204
% Collected in Q2	86.7%	86.2%	87.2%	85.9%	87.0%	89.1%

While current year revenues increased over last year's levels, the City collected \$468,000 (or 16.9 percent) less in prior year tax revenue, and the lowest amount since 2010. The decrease is due in part to the millage reduction in 2013. Most of the prior year revenues collected this year likely come from 2013 and 2014, when the tax rate was reduced according to the countywide assessment.

Prior Real Estate Tax Revenues, 2009 - 2015



Other revenues

The **earned income tax** is the City’s second-largest revenue, representing 17 percent of the City’s 2015 budget. Through Q2 2015, the City collected \$45.6 million in earned income tax, \$1.2 million (or 2.8 percent) more than through the same period last year. The City also collected \$9.9 million in **Act 77 Tax Relief** revenues, compared to \$3.7 million through Q2 2014. In prior years the City used a portion of this revenue to pay debt service on economic development bonds issued by the Urban Redevelopment Authority in 1995. That debt was fully repaid in 2014, so that portion of the revenue now goes to the City's General Fund. For that reason the City received \$6.2 million more from this source during Q2 2015 than during Q2 2014.

The City projects three of the 20 revenue categories will have a “variance” in 2015. Variances are defined as an adverse change of at least one percent relative to the budget.

Projected Revenue Variances

	Projected FY2014	Budgeted FY2014	Variance (\$)	Variance (%)
License and Permit	10,862,531	11,640,085	(777,554)	-6.7%
Fines and Forfeits	8,693,768	8,840,520	(146,752)	-1.7%
Other Taxes	(80,119)	2,908	(83,027)	-2855.1%
Total	19,476,180	20,483,513	(1,007,333)	-4.9%

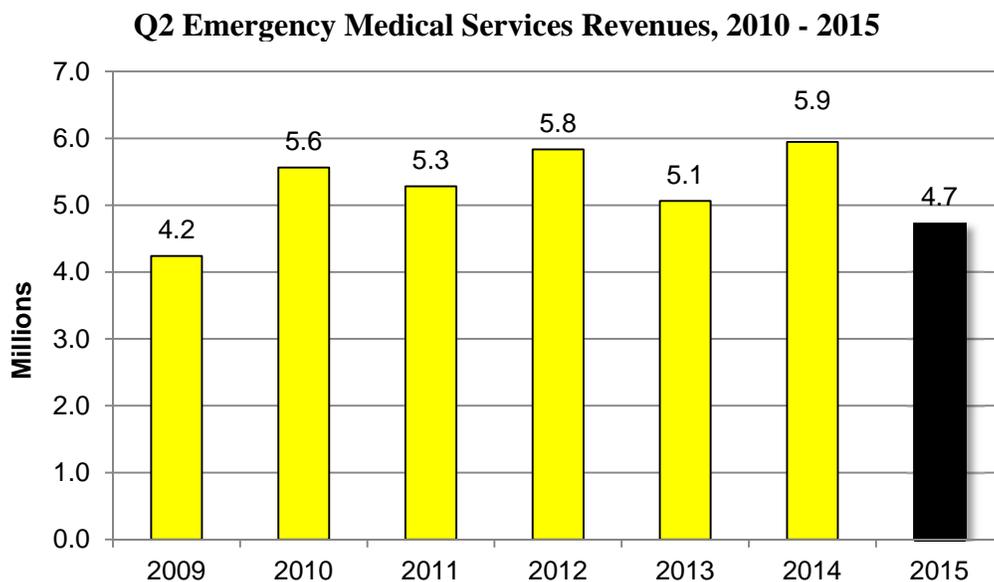
The category with the largest shortfall by dollar amount is **licenses and permits**. The shortfall is due to a \$1.6 million shortfall in rental registration fees. As part of the 2015 budget, the City proposed a new rental registration fee of \$65 per unit for rental property owners that was expected to generate \$1.6 million this year. The revenue, however, is contingent upon City

Council passing an ordinance authorizing the fee. The latest year-end projections do not show any revenue from this source.

As described in the City’s narratives, the City projects to collect \$147,000 less than budgeted in **finances and forfeits** due to higher rates of compliance with parking regulations. The shortfall in the **other taxes** category is due to an accounting adjustment. In 2014, the City incorrectly booked some of its facility usage fee in the other taxes category and had to reverse those revenues in early 2015.

The category with the second-largest shortfall by dollar amount is **charges for services**. The City projects to collect \$38.9 million in this category, \$295,000 (or 0.8 percent) lower than the budget target. The shortfall in this category is driven by lower EMS revenues, where the City is projecting \$11.4 million of the \$12.0 million budget due to a timing quirk. The 2015 budget assumed a payment of \$473,000 when it was already collected in December 2014 and counted toward 2014 actual revenues.

The last time the City had less than \$5 million in EMS revenues through the second quarter was in Q2 2009 when the City collected \$4.2 million and finished the year with \$9.1 million. The following chart shows the City’s second quarter EMS revenues from 2009 to 2015.



Offsetting these variances, the City projects five categories will exceed budget by at least \$500,000. **Intergovernmental revenue** is projected to exceed budget by \$3.7 million because \$5.1 million in economic development slot revenue arrived in early 2015 instead of late 2014. This is partly offset by a projected shortfall of \$1.2 million in liquid fuels transfer due to increased expenditures on road salt as a result of the cold weather in early 2015. The City covers these expenditures in the Liquid Fuels Fund and then transfers the balance to the General Fund.

As stated in the City’s narratives, **deed transfer tax** is projected to exceed budget by \$2.0 million and **payroll preparation tax** is projected to exceed budget by \$1.7 million. The City

collected \$31.8 million in payroll preparation tax through Q2 2015, \$1.8 million (or 6.1 percent) higher than through Q2 2014 and the largest amount since at least 2009.

The **amusement tax** is projected to exceed budget due in part to the increased ticket prices for Pittsburgh Pirates baseball games and an overall increase in the number of concerts. The **facility usage fee** is also projected to exceed budget because of the increase in concerts.

Revenues Projected to Exceed Budget by at least \$500,000

	Projected FY2015	Budgeted FY2015	Difference (\$)	Difference (%)
Intergovernmental	53,302,551	49,569,819	3,732,732	1.2%
Deed Transfer Tax	20,052,720	18,099,199	1,953,521	2.4%
Payroll Preparation Tax	59,321,254	57,644,948	1,676,306	1.2%
Facility Usage Fee	5,552,940	4,667,756	885,184	11.8%
Amusement Tax	15,400,710	14,658,433	742,277	12.3%
Total	153,630,175	144,640,155	8,990,020	6.2%

Expenditures

The City spent \$233.5 million or 46.0 percent of its annual \$507.8 million operating budget through the second quarter of 2015. Based on those results, the City projects it will spend \$505.6 million this year, which would be \$2.2 million or 0.4 percent less than budgeted.⁵ At that level, year-end expenditures would be 7.2 percent higher than the 2014 total of \$471.7 million.⁶

The City projects year-end expenditures will finish at or below budget for eight of the ten subclasses. The subclass with the largest savings by dollar amount is **employee benefits** (\$1.4 million or 0.9 percent). Much of the difference is attributable to the projection that retired employee health care costs will finish \$1.1 million below budget.⁷ The City projects \$564,000 in savings on salaries and wages across all departments, which is just 0.3 percent of the total.

The two subclasses where the City projects to spend more than budgeted are property (\$273,000 or 12.3 percent) and other services (\$123,000 or 7.3 percent). The City is projected to exceed the budget target in **property** due to prior year encumbrances. In 2015, the City had \$570,000 in encumbrances for property, which are expenditures that the City incurred in 2014, but were not processed for payment until 2015.

⁵ The City's adopted budget has \$507.8 million in expenditures. The City's quarterly report shows another \$2.7 million re-appropriated from 2014 to cover encumbrances dating back to last year.

⁶ This total comes from the City's Q4 2014 report, so it is a non-audited figure.

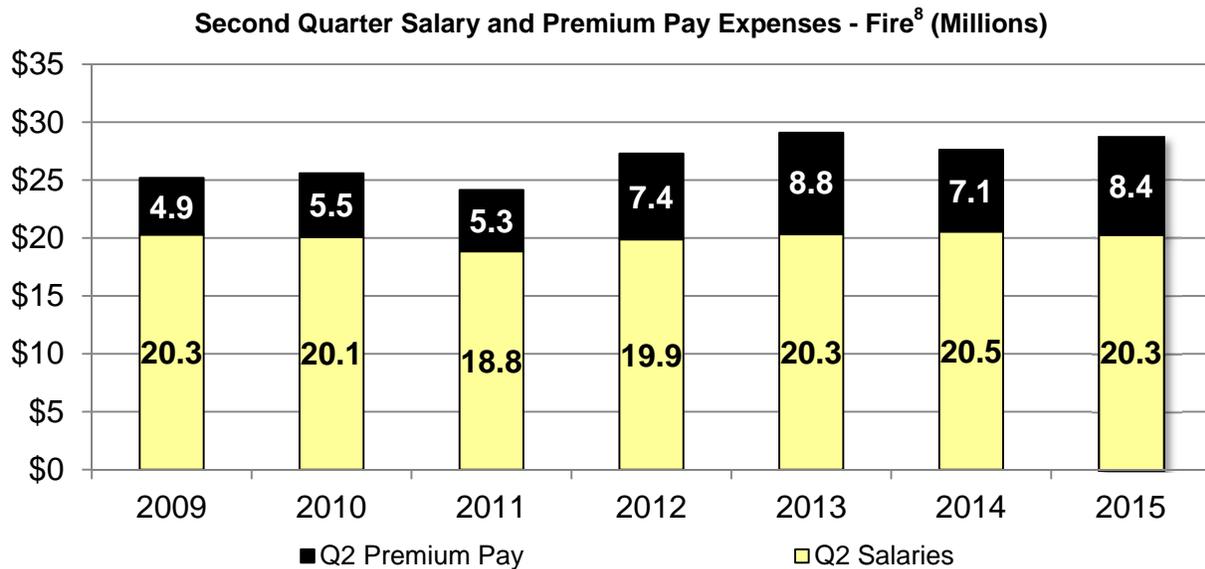
⁷ The City projects that it will spend \$837,000 more than budgeted in the "retiree health" line and \$1,965,000 less than budgeted in the "medical retirement" line.

The City is projected to exceed the budget target in **other services** because of accounting quirks in the Department of Innovation and Performance. Through Q2 2015, the Department spent \$142,000 of the \$10,000 advertising budget because the City made wireless phone payments through the advertising line when they should have been booked to the telephone line item. The City also spent \$49,000 of the \$12,500 printing and binding budget because the Department of Innovation Performance now administers copier rentals, a responsibility that was previously held by the Office of Management and Budget.

Expenditures by department

When compared to the approved 2015 budget, the City projects three departments or bureaus will spend more than budgeted this year. The spending in two of those units –the Office of Management and Budget and the Public Safety Administration– is higher than budgeted because of prior year encumbrances.

The City projects spending in the **Bureau of Fire** will be \$1.8 million (or 3.0 percent) higher than budgeted. Bureau headcount dropped from 632 at the end of Q2 2014 to 625 at the end of Q2 2015. The City spent \$215,000 (or 1.0 percent) less on salaries through Q2 2015 compared to last year but \$1.3 million (or 18.3 percent) more on premium pay.



Because of the minimum staffing requirement as outlined in the collective bargaining agreement, the number of callback hours – open shifts that are filled by firefighters being “called back” – increases when headcount decreases. The following chart shows the trend in headcount, callback hours and premium pay spending from 2013 to 2015. As the City’s report notes, some of the 620 firefighters are recruits who are not available yet for deployment.

⁸ Salary expenditures include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

Headcount, Callback Hours and Premium Pay

	2013	2014	2015
Q2 Headcount ⁹	622	629	620
% Change	N/A	1.2%	-1.4%
Q2 Callback Hours	112,802	87,781	102,019
% Change	N/A	-22.2%	16.2%
Q2 Premium Pay	8,777,200	7,087,840	8,386,966
% Change	N/A	-19.2%	18.3%

With 39 position vacancies at the end of Q2 2015 relative to the 2015 budget,¹⁰ the City is scheduled to have another recruiting class start in August. While the vacancies in the first half of the year resulted in projected salary savings of \$675,000 (or 1.7 percent), the City projects premium pay to exceed its budget target by \$3.4 million or (24.1 percent), resulting in the Bureau spending \$2.7 million (5.0 percent) more than budgeted on these forms of cash compensation.

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 \$30.9 million on salaries, in-grade pay and longevity through the second quarter of 2015, which was \$1.3 million (or 4.0 percent) less than through the same period last year. The decrease was largely driven by reduced headcount, which dropped from 949 in Q2 2014 to 914 in Q2 2015.¹¹ As of June 26, 2015, the Bureau had 66 vacancies.¹²

The City spent \$6.8 million on premium pay through Q2 2015, \$470,000 (or 6.5 percent) less than through Q2 2014. As noted in the City's narratives, approximately a third (\$2.3 million) of the premium pay spending will be offset by a revenue transfer from the Secondary Employment Trust Fund that reimburses the City for police officers' work outside of their regular schedule for another organization.

When combined with premium pay, the City spent \$37.7 million on these forms of cash compensation through the second quarter this year. That was \$1.8 million (or 4.5 percent) less than the City spent through the second quarter of 2014.

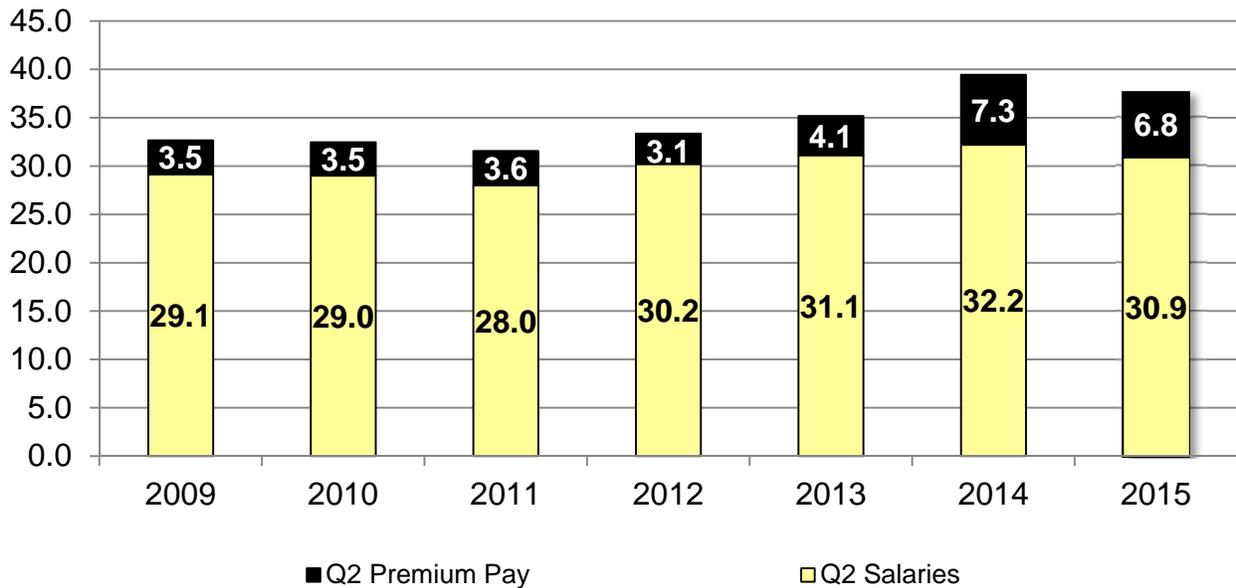
⁹ Headcount calculated by taking the average of the beginning and the end of the quarter

¹⁰ Calculated by subtracting the headcount in the Fire Department in the last pay period of the second quarter (625) from the budgeted number of positions (664)

¹¹ Headcount is calculated by taking the average of the beginning and the end of the quarter

¹² Calculated by subtracting the headcount in the Police Department in the last pay period of the second quarter (904) from the budgeted number of positions (970)

Second Quarter Salary and Premium Pay Expenses – Police¹³



Based on mid-year results, the City is projecting \$11.0 million on Police premium pay, \$842,000 (or 8.3 percent) higher than last year’s total spending of \$10.1 million.

Staffing¹⁴

As of the last pay period in the second quarter of 2015, the total active employee head count across all funds was 3,394 including all full-time and part-time employees, which is 242 people (or 7.7 percent) more than in the last pay period of the first quarter. The table below shows the departments and bureaus with a net head count change of at least three over this time.

Head Count Change by Department/Bureau¹⁵

	Q1 2015	Q2 2015	Change	Change (%)
Parks	184	396	212	115.2%
Public Works	653	673	20	3.1%
Fire	610	625	15	2.5%
Permits, Licenses and Inspections	56	67	11	19.6%
City Planning	41	48	7	17.1%
Department of Innovation and Performance	56	61	5	8.9%
Law	35	38	3	8.6%

¹³ Salary expenditures include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

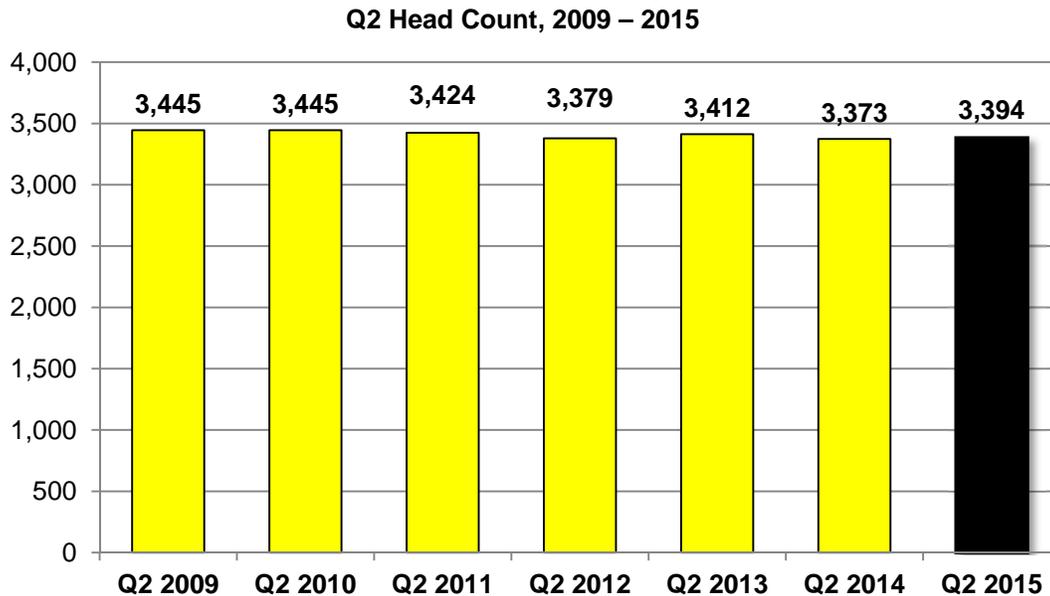
¹⁴ The headcount figures used here cover all City funds. They include all active employees, including those on various types of leave.

¹⁵ Headcount includes all full-time and part-time employees.

	Q1 2015	Q2 2015	Change	Change (%)
EMS	179	176	-3	-1.7%
School Guards	96	83	-13	-13.5%
Police	926	904	-22	-2.4%
Citywide	3,152	3,394	242	7.7%

The increase in Parks is due to seasonal positions while the increase in Public Works is due to the filling of vacant positions. Public Works Operations was fully-staffed with 414 employees as of the last payroll of Q2 2015. The increase in Fire is due to the April training class and the decrease in Police is due to police officer retirements.

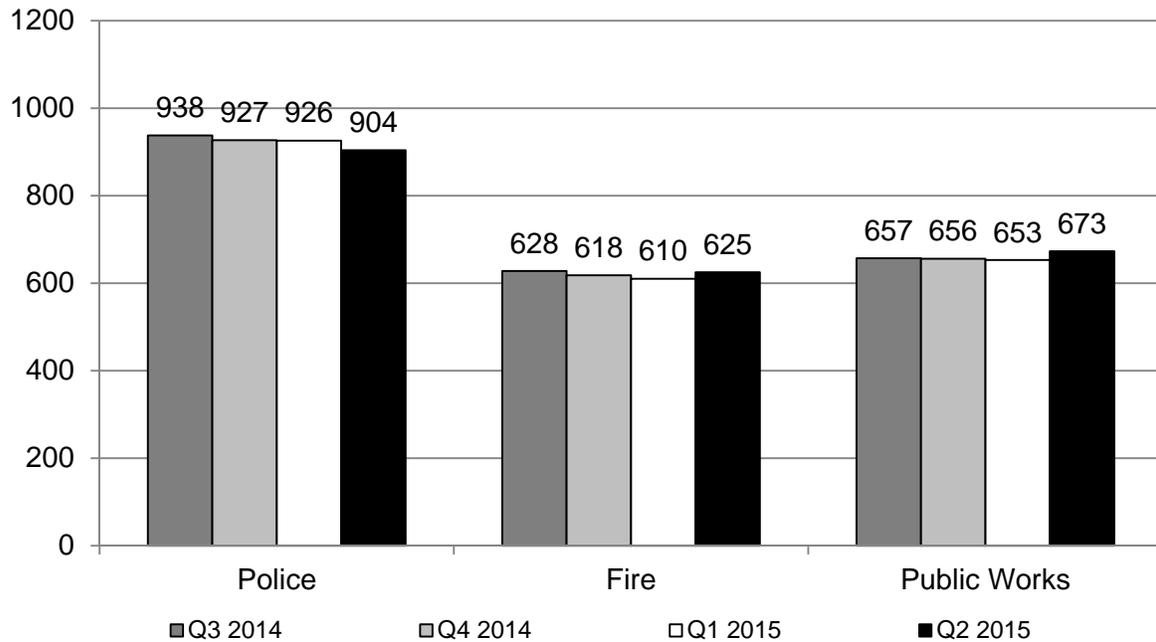
The following chart compares head count for the second quarters of 2009 through 2014 to account for seasonal changes during the year. Head count increased by 21 positions (or 0.6 percent) compared to Q2 2014.



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.¹⁶ Police has fewer employees because of police officer retirements. The Bureau of Fire also had retirements during the first half of the year, but the decrease was offset by a class of 30 entering the Academy in April 2015.

¹⁶ 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.

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



Summary

Based on this year’s second quarter results, the City projects General Fund revenues will exceed expenditures for a positive operating result of \$19.2 million. Those figures include the use of \$1.9 million in prior year fund balance that is used to fund the Severance Incentive Program. Excluding the fund balance, 2015 revenues are projected to exceed expenditures for a positive operating result of \$17.3 million (or 3.4 percent).

On the revenue side, the City projects collecting \$8.3 million more in revenues that is mostly due to a timing quirk related to the economic development portion of its slots revenue. The City received \$5.1 million from the Commonwealth in early 2015 that was originally expected in late 2014. Aside from that timing-driven difference, the City projects collecting \$1.7 million more in payroll preparation tax and \$2.0 million more in deed transfer tax.

On the expenditure side, the City projects it will spend \$2.2 million less than allocated in the adopted 2015 budget of \$507.8 million. The savings is primarily related to lower-than-anticipated spending on employee benefits.

Historical Revenues Tracked According to Former Categories

	2Q FY 2010	2Q FY2011	2Q FY2012	2Q FY2013	2Q FY2014	2Q FY2015	2Q FY14 to 2Q FY15 Difference	% Difference
Real Estate - Current	106,637,746	109,460,778	108,686,727	103,881,777	106,088,519	115,757,127	9,668,607	9.1%
Real Estate - Prior	1,944,610	2,370,549	2,594,476	2,627,399	2,770,567	2,302,844	(467,723)	-16.9%
Payroll Prep	24,450,121	26,301,694	26,731,768	28,609,681	29,956,211	31,785,056	1,828,844	6.1%
Amusement Tax	3,804,366	5,291,123	4,026,293	4,030,105	5,913,538	6,474,828	561,290	9.5%
Earned Income	36,316,758	36,436,512	31,241,215	42,091,380	44,374,112	45,613,206	1,239,094	2.8%
Deed Transfer	7,809,938	7,031,808	6,631,656	7,413,748	9,607,753	10,174,574	566,821	5.9%
Parking	21,812,198	22,999,629	23,494,889	24,107,403	24,755,318	24,939,399	184,081	0.7%
EST/LST	7,436,710	6,892,723	6,880,707	6,953,378	7,087,582	7,019,697	(67,884)	-1.0%
Business Privilege	360,704	200,834	43,286	24,521	3,573	-4,758	(8,331)	-233.2%
Facility Usage Fee	1,320,797	1,551,054	1,564,952	1,031,461	1,557,060	2,085,810	528,750	34.0%
Other Taxes	1,219,858	1,160,874	850,506	806,642	991,670	1,058,303	66,634	6.7%
Interest Earned	69,068	19,666	(2,765)	35,466	39,390	63,871	24,481	62.1%
Fines & Forfeit	3,342,700	4,401,919	4,657,645	2,096,479	4,460,906	4,954,330	493,424	11.1%
Liquor, Business & Govt Licenses	295,505	396,753	328,115	337,806	333,930	344,009	10,079	3.0%
Rental & Charges	1,835,905	1,482,791	N/A	N/A	N/A	N/A	N/A	N/A
PSP & POS	2,401,852	2,955,412	3,068,463	2,476,170	1,766,022	2,352,874	586,852	33.2%
Breakeven - BBI	2,788,378	2,968,109	N/A	N/A	N/A	N/A	N/A	N/A
Breakeven - EMS	5,563,395	5,281,881	5,835,678	5,064,549	5,947,276	4,728,672	(1,218,604)	-20.5%
Breakeven - Other	1,321,792	2,556,696	2,682,485	1,744,984	2,850,222	2,956,640	106,417	3.7%
Federal & State Grants	1,501,780	1,325,805	375,204	739,525	871,348	0	(871,348)	-100.0%
Liquid Fuels	1,157,500	0	1,157,500	1,157,500	1,157,500	1,157,500	0	0.0%
State Grant Support	0	1,463,500	0	0	0	0	0	N/A

	2Q FY 2010	2Q FY2011	2Q FY2012	2Q FY2013	2Q FY2014	2Q FY2015	2Q FY14 to 2Q FY15 Difference	% Difference
State Pension Aid	0	0	3,576	(8,281)	0	0	0	N/A
Non-Profit Payment	152,742	151,781	2,712,048	105,209	2,120,850	383,326	(1,737,524)	-81.9%
Reimbursement - CDBG	292,382	0	359,552	0	0	190,191	190,191	N/A
Authority Payments	1,576,758	1,827,950	2,170,572	1,557,654	1,327,268	1,325,680	(1,588)	-0.1%
State Utility Distribution	0	0	0	0	0	0	0	N/A
Act 77	3,398,419	3,536,387	3,686,138	3,496,716	3,696,892	9,870,684	6,173,792	167.0%
Miscellaneous	79,536	1,952,116	81,571	70,187	2,000	57,050	55,050	2752.5%
Econ. Dev. Slots Revenue	0	0	0	0	0	5,100,000	5,100,000	N/A
2% Local Share Slots Revenue	4,472,078	1,344,146	0	0	5,700,000	0	(5,700,000)	-100.0%
Intergovernmental Fee	397,838	413,574	730,992	1,248,460	1,252,350	1,289,656	37,306	3.0%
Total	243,761,431	251,776,062	246,347,478	247,885,753	269,715,412	288,750,118	19,034,706	7.1%

Source: Revenues shown are year-to-date. Data comes from the second quarter reports for 2010 through 2015. Quarterly report numbers are unaudited and subject to change. The City tracks the individual revenue lines in the former "Breakeven – BBI" and "Rentals and Charges" categories differently than it had prior to 2012, so the chart does not show those revenues. Total 2014 2Q and 2015 2Q revenues do not include the beginning fund balance of \$1.9 million.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending June 30, 2015

Revenues

2015 Monthly Revenue Summary

	1st Quarter	Apr	May	Jun	2nd Quarter	3rd Quarter	4th Quarter	Total	Estimated	Year End	Total	Variance	% Variance
	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Actual	Revenues	Estimate	Budget	Projected to Budget	Actual to Budget
Real Estate Taxes	\$ 102,910,468	\$ 9,851,797	\$ 3,856,570	\$ 1,684,007	\$ 15,392,375	\$ 10,906,482	\$ 3,999,837	\$ 118,302,843	\$ 14,906,319	\$ 133,209,162	\$ 133,355,486	\$ (146,324)	-0.11%
Other Taxes	\$ (79,126)	\$ 411	\$ (2,608)	\$ 103	\$ (2,093)	\$ 313	\$ 787	\$ (81,219)	\$ 1,100	\$ (80,119)	\$ 2,908	\$ (83,027)	-2855.12%
Amusement Tax	\$ 3,749,288	\$ 1,367,136	\$ 587,683	\$ 777,669	\$ 2,732,489	\$ 6,742,076	\$ 2,176,856	\$ 6,481,777	\$ 8,918,933	\$ 15,400,710	\$ 14,658,433	\$ 742,277	5.06%
Earned Income Tax	\$ 21,725,544	\$ 2,276,496	\$ 16,365,750	\$ 5,276,492	\$ 23,918,738	\$ 20,185,073	\$ 21,768,262	\$ 45,644,282	\$ 41,953,335	\$ 87,597,617	\$ 87,256,194	\$ 341,423	0.39%
Deed Transfer Tax	\$ 4,980,880	\$ 1,288,150	\$ 1,660,193	\$ 2,245,351	\$ 5,193,694	\$ 5,788,078	\$ 4,090,068	\$ 10,174,574	\$ 9,878,146	\$ 20,052,720	\$ 18,099,199	\$ 1,953,521	10.79%
Parking Tax	\$ 12,100,659	\$ 3,551,792	\$ 5,292,938	\$ 4,037,332	\$ 12,882,062	\$ 14,877,987	\$ 13,159,638	\$ 24,982,722	\$ 28,037,625	\$ 53,020,346	\$ 53,181,316	\$ (160,970)	-0.30%
Institution and Service Privilege Tax	\$ 46,038	\$ 424,741	\$ 99,977	\$ 2,467	\$ 527,184	\$ 5,212	\$ 1,321	\$ 573,222	\$ 6,534	\$ 579,755	\$ 486,413	\$ 93,342	19.19%
Facility Usage Fee	\$ 1,140,107	\$ 532,394	\$ 204,752	\$ 226,590	\$ 963,736	\$ 1,635,677	\$ 1,813,420	\$ 2,103,843	\$ 3,449,097	\$ 5,552,940	\$ 4,667,756	\$ 885,184	18.96%
Payroll Preparation Tax	\$ 14,560,298	\$ 1,427,369	\$ 11,162,780	\$ 4,815,748	\$ 17,405,897	\$ 13,898,391	\$ 13,456,668	\$ 31,966,195	\$ 27,355,060	\$ 59,321,254	\$ 57,644,948	\$ 1,676,306	2.91%
Local Service Tax	\$ 3,482,200	\$ 1,265,338	\$ 2,212,307	\$ 98,003	\$ 3,575,649	\$ 4,491,721	\$ 2,546,678	\$ 7,057,849	\$ 7,038,399	\$ 14,096,248	\$ 13,792,288	\$ 303,960	2.20%
Public Service Privilege	\$ 90,478	\$ -	\$ 13,109	\$ 416,784	\$ 429,893	\$ 94,584	\$ 69,758	\$ 520,371	\$ 164,342	\$ 684,714	\$ 634,314	\$ 50,400	7.95%
Act 77 - Tax Relief	\$ 5,010,192	\$ 1,221,392	\$ 1,981,156	\$ 1,657,944	\$ 4,860,492	\$ 4,220,205	\$ 6,900,941	\$ 9,870,684	\$ 11,121,146	\$ 20,991,830	\$ 20,991,330	\$ 500	0.00%
License and Permit	\$ 2,440,565	\$ 635,043	\$ 1,158,292	\$ 1,500,301	\$ 3,293,636	\$ 3,056,245	\$ 2,072,084	\$ 5,734,202	\$ 5,128,330	\$ 10,862,531	\$ 11,640,085	\$ (777,554)	-6.68%
Charges for Services	\$ 4,210,153	\$ 2,977,821	\$ 3,599,030	\$ 1,247,287	\$ 7,824,138	\$ 6,702,770	\$ 20,193,852	\$ 12,034,292	\$ 26,896,622	\$ 38,930,914	\$ 39,226,006	\$ (295,092)	-0.75%
Fines and Forfeits	\$ 402,955	\$ 4,252,545	\$ 127,214	\$ 179,372	\$ 4,559,131	\$ 1,503,357	\$ 2,228,324	\$ 4,962,087	\$ 3,731,681	\$ 8,693,768	\$ 8,840,520	\$ (146,752)	-1.66%
Intergovernmental	\$ 5,100,680	\$ 1,325,000	\$ 1,211,523	\$ 190,191	\$ 2,726,714	\$ 29,386,475	\$ 16,088,682	\$ 7,827,394	\$ 45,475,157	\$ 53,302,551	\$ 49,569,819	\$ 3,732,732	7.53%
Investment Earnings	\$ 12,076	\$ 31,443	\$ 10,942	\$ 9,411	\$ 51,795	\$ 54,521	\$ 41,471	\$ 63,871	\$ 95,992	\$ 159,863	\$ 135,413	\$ 24,450	18.06%
Non-Profit Payment for Services	\$ 239,406	\$ 9,886	\$ 4,023	\$ 130,011	\$ 143,920	\$ 4,945	\$ 11,729	\$ 383,326	\$ 16,674	\$ 400,000	\$ 400,000	\$ (0)	0.00%
Miscellaneous	\$ 53,220	\$ 6,622	\$ 74,797	\$ 13,166	\$ 94,586	\$ 35,548	\$ 1,953	\$ 147,806	\$ 37,501	\$ 185,307	\$ 65,731	\$ 119,576	181.92%
Beginning Fund Balance	\$ 1,902,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,902,000	\$ -	\$ 1,902,000	\$ 1,902,000	\$ -	0.00%
										\$ -	\$ -	\$ -	
Total Revenues	\$ 184,078,082	\$ 32,445,377	\$ 49,620,429	\$ 24,508,230	\$ 106,574,036	\$ 123,589,662	\$ 110,622,330	\$ 290,652,118	\$ 234,211,992	\$ 524,864,111	\$ 516,550,159	\$ 8,313,951	1.61%

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending June 30, 2015

Expenditures

**2015 Monthly Expenditure Summary
All Departments - By Subclass**

	1st Quarter	Apr	May	Total	Estimated	Year End	Adopted	Reapprop. of	Final	(Savings) /	Salaries
	Actual	Actual	Actual	Actual	Costs	Estimate	Budget	P/Y Enc.	Budget	Overage	Savings
City Council	\$ 341,442	\$ 118,493	\$ 171,299	\$ 743,591	\$ 775,361	\$ 1,518,951	\$ 1,559,374	\$ -	\$ 1,559,374	\$ (40,423)	-2.59% \$ (39,056)
City Clerk	\$ 157,928	\$ 48,978	\$ 90,524	\$ 357,172	\$ 440,760	\$ 797,932	\$ 861,121	\$ 32,327	\$ 893,448	\$ (95,516)	-10.69% \$ (73,917)
Mayor's Office	\$ 246,119	\$ 29,548	\$ 179,620	\$ 534,800	\$ 562,839	\$ 1,097,639	\$ 1,128,939	\$ -	\$ 1,128,939	\$ (31,300)	-2.77% \$ (7,865)
Neighborhood Empowerment	\$ 104,301	\$ 35,952	\$ 55,269	\$ 233,825	\$ 317,222	\$ 551,047	\$ 654,242	\$ -	\$ 654,242	\$ (103,195)	-15.77% \$ (90,251)
Bureau of Management & Budget	\$ 3,879,846	\$ 495,349	\$ 1,245,410	\$ 6,906,512	\$ 8,800,816	\$ 15,707,328	\$ 15,586,630	\$ 400,000	\$ 15,986,630	\$ (279,302)	-1.75% \$ (24,185)
Innovation and Performance	\$ 3,756,940	\$ 559,112	\$ 1,955,969	\$ 7,854,303	\$ 5,874,445	\$ 13,728,748	\$ 14,139,368	\$ 75,144	\$ 14,214,512	\$ (485,765)	-3.42% \$ (143,542)
Human Relations Commission	\$ 47,643	\$ 14,015	\$ 23,999	\$ 104,334	\$ 127,509	\$ 231,843	\$ 259,361	\$ -	\$ 259,361	\$ (27,518)	-10.61% \$ (25,133)
Controller's Office	\$ 617,835	\$ 217,718	\$ 318,278	\$ 1,376,108	\$ 1,614,616	\$ 2,990,724	\$ 3,216,382	\$ 36,902	\$ 3,253,284	\$ (262,560)	-8.07% \$ (169,244)
Finance	\$ 43,766,302	\$ 1,002,240	\$ 662,986	\$ 60,696,495	\$ 102,012,870	\$ 162,709,366	\$ 163,413,366	\$ 147,499	\$ 163,560,865	\$ (851,500)	-0.52% \$ (270,260)
Law	\$ 811,890	\$ 236,329	\$ 613,427	\$ 2,013,122	\$ 2,651,067	\$ 4,664,189	\$ 4,767,747	\$ 68,875	\$ 4,836,622	\$ (172,433)	-3.57% \$ (34,436)
Ethics Board	\$ -	\$ -	\$ -	\$ -	\$ 40,416	\$ 40,416	\$ 80,831	\$ -	\$ 80,831	\$ (40,416)	-50.00% \$ (40,416)
OMI	\$ 111,009	\$ 37,138	\$ 61,806	\$ 243,306	\$ 335,658	\$ 578,965	\$ 637,617	\$ 2,465	\$ 640,082	\$ (61,117)	-9.55% \$ (42,643)
Personnel & CSC	\$ 29,466,640	\$ 8,121,725	\$ 6,617,864	\$ 51,980,667	\$ 47,907,620	\$ 99,888,286	\$ 100,706,872	\$ 825,431	\$ 101,532,303	\$ (1,644,017)	-1.62% \$ (33,204)
City Planning	\$ 435,385	\$ 121,986	\$ 206,427	\$ 911,946	\$ 1,130,371	\$ 2,042,317	\$ 2,276,922	\$ 5,286	\$ 2,282,208	\$ (239,891)	-10.51% \$ (155,622)
Permits, Licenses and Inspections	\$ 652,496	\$ 232,009	\$ 408,842	\$ 1,563,360	\$ 1,951,216	\$ 3,514,576	\$ 3,779,819	\$ 43,062	\$ 3,822,881	\$ (308,305)	-8.06% \$ (272,996)
Public Safety Administration	\$ 748,954	\$ 112,749	\$ 158,603	\$ 1,131,972	\$ 2,093,863	\$ 3,225,835	\$ 2,877,539	\$ 656,590	\$ 3,534,129	\$ (308,294)	-8.72% \$ (114,213)
Emergency Medical Services	\$ 3,463,233	\$ 1,045,492	\$ 1,672,470	\$ 7,292,451	\$ 7,432,124	\$ 14,724,575	\$ 14,813,834	\$ 3,491	\$ 14,817,325	\$ (92,750)	-0.63% \$ (32,337)
Police	\$ 20,134,916	\$ 4,349,063	\$ 9,478,324	\$ 40,552,158	\$ 35,767,007	\$ 76,319,165	\$ 76,815,050	\$ 14,249	\$ 76,829,299	\$ (510,134)	-0.66% \$ (471,869)
Fire	\$ 14,737,642	\$ 4,322,074	\$ 6,211,852	\$ 29,696,865	\$ 29,930,215	\$ 59,627,080	\$ 57,875,622	\$ 10,500	\$ 57,886,122	\$ 1,740,958	3.01% \$ 2,071,344
Animal Control	\$ 205,220	\$ 74,038	\$ 90,930	\$ 443,890	\$ 886,118	\$ 1,330,007	\$ 1,392,120	\$ 380,115	\$ 1,772,235	\$ (442,228)	-24.95% \$ (55,460)
Public Works-Administration	\$ 201,953	\$ 61,111	\$ 92,522	\$ 438,983	\$ 544,866	\$ 983,849	\$ 995,062	\$ -	\$ 995,062	\$ (11,213)	-1.13% \$ (3,812)
Public Works-Operations	\$ 4,692,573	\$ 1,554,021	\$ 2,059,034	\$ 9,810,606	\$ 11,167,908	\$ 20,978,514	\$ 21,069,780	\$ 19,000	\$ 21,088,780	\$ (110,266)	-0.52% \$ (51,026)
Public Works-Environmental Services	\$ 2,440,514	\$ 778,581	\$ 1,114,423	\$ 5,275,665	\$ 5,840,461	\$ 11,116,127	\$ 11,528,508	\$ -	\$ 11,528,508	\$ (412,381)	-3.58% \$ (370,615)
Public Works-Transportation & Engineering	\$ 621,428	\$ 215,979	\$ 328,918	\$ 1,384,653	\$ 1,480,780	\$ 2,865,433	\$ 2,978,663	\$ -	\$ 2,978,663	\$ (113,230)	-3.80% \$ (113,230)
Parks & Recreation	\$ 747,645	\$ 248,826	\$ 307,009	\$ 1,670,809	\$ 2,222,828	\$ 3,893,637	\$ 3,925,230	\$ -	\$ 3,925,230	\$ (31,593)	-0.80% \$ (15,036)
Citizens Police Review Board	\$ 111,828	\$ 34,201	\$ 55,436	\$ 235,184	\$ 253,999	\$ 489,183	\$ 498,950	\$ -	\$ 498,950	\$ (9,767)	-1.96% \$ 4,726
TOTAL	\$ 132,501,682	\$ 24,066,725	\$ 34,181,241	\$ 233,452,777	\$ 272,162,955	\$ 505,615,732	\$ 507,838,949	\$ 2,720,937	\$ 510,559,886	\$ (4,944,154)	

**2015 Monthly Expenditure Summary
All Departments - By Subclass**

	1st Quarter Actual	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual	Jul Estimate	Aug Estimate	Sep Estimate	3rd Quarter Estimate	Oct Estimate	Nov Estimate	Dec Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings) / Overage	
Salaries and Wages	\$ 49,168,702	\$ 13,247,845	\$ 22,712,869	\$ 15,324,270	\$ 51,284,984	\$ 13,617,782	\$ 16,196,239	\$ 16,030,436	\$ 45,844,458	\$ 21,550,816	\$ 16,178,251	\$ 14,768,545	\$ 52,497,612	\$ 100,453,686	\$ 98,342,070	\$ 198,795,755	\$ 199,360,054	\$ -	\$ 199,360,054	\$ (564,298.51)	
Employee Benefits	\$ 44,633,797	\$ 8,172,451	\$ 6,594,039	\$ 21,764,166	\$ 36,530,656	\$ 8,429,472	\$ 7,452,855	\$ 18,834,546	\$ 34,716,873	\$ 7,404,010	\$ 8,405,009	\$ 30,130,754	\$ 45,939,772	\$ 81,164,453	\$ 80,656,645	\$ 161,821,097	\$ 163,246,833	\$ 7,328	\$ 163,254,161	#####	
Professional and Technical Services	\$ 2,941,900	\$ 1,205,317	\$ 1,554,956	\$ 836,735	\$ 3,597,008	\$ 1,292,356	\$ 1,362,622	\$ 1,131,313	\$ 3,786,292	\$ 1,048,887	\$ 1,260,013	\$ 1,068,863	\$ 3,377,762	\$ 6,538,908	\$ 7,164,054	\$ 13,702,962	\$ 13,732,110	\$ 1,622,676	\$ 15,354,786	#####	
Property Services	\$ 4,411,074	\$ 521,465	\$ 1,802,740	\$ 3,111,809	\$ 5,436,014	\$ 1,874,056	\$ 2,286,793	\$ 1,839,752	\$ 6,000,601	\$ 1,838,031	\$ 1,868,142	\$ 1,659,111	\$ 5,365,285	\$ 9,847,088	\$ 11,365,886	\$ 21,212,974	\$ 21,566,193	\$ 12,215	\$ 21,578,407	\$ (365,433.77)	
Other Services	\$ 567,938	\$ 122,251	\$ 391,422	\$ 72,242	\$ 585,915	\$ 137,721	\$ 106,569	\$ 106,253	\$ 350,542	\$ 100,408	\$ 100,608	\$ 99,958	\$ 300,973	\$ 1,153,853	\$ 651,515	\$ 1,805,367	\$ 1,682,272	\$ 91,372	\$ 1,773,644	\$ 31,723.61	
Supplies	\$ 3,414,482	\$ 680,112	\$ 985,726	\$ 1,303,545	\$ 2,969,383	\$ 1,112,446	\$ 1,057,215	\$ 1,227,740	\$ 3,397,401	\$ 1,275,605	\$ 1,313,426	\$ 1,226,229	\$ 3,815,261	\$ 6,383,865	\$ 7,212,662	\$ 13,596,527	\$ 13,641,477	\$ 416,988	\$ 14,058,465	\$ (461,938.70)	
Property	\$ 515,258	\$ 20,267	\$ 101,822	\$ 125,341	\$ 247,430	\$ 374,798	\$ 289,736	\$ 220,632	\$ 885,166	\$ 375,111	\$ 251,350	\$ 212,704	\$ 839,164	\$ 762,689	\$ 1,724,330	\$ 2,487,018	\$ 2,213,833	\$ 570,357	\$ 2,784,190	\$ (297,171.45)	
Miscellaneous	\$ 258,478	\$ 97,018	\$ 37,667	\$ 151,196	\$ 285,881	\$ 426,798	\$ 426,798	\$ 426,798	\$ 1,280,395	\$ 426,798	\$ 175,398	\$ 476,798	\$ 1,078,995	\$ 544,359	\$ 2,359,391	\$ 2,903,749	\$ 3,104,781	\$ -	\$ 3,104,781	\$ (201,031.98)	
Debt Service	\$ 26,590,053	\$ -	\$ -	\$ 13,826	\$ 13,826	\$ 186	\$ 186	\$ 62,434,148	\$ 62,434,520	\$ 186	\$ 186	\$ 251,511	\$ 251,883	\$ 26,603,879	\$ 62,686,403	\$ 89,290,282	\$ 89,291,397	\$ -	\$ 89,291,397	\$ (1,115.00)	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 132,501,682	\$ 24,066,725	\$ 34,181,241	\$ 42,703,129	\$ 100,951,096	\$ 27,265,617	\$ 29,179,013	\$ 102,251,619	\$ 158,696,248	\$ 34,019,852	\$ 29,552,382	\$ 49,894,473	\$ 113,466,707	\$ 233,452,777	\$ 272,162,955	\$ 505,615,732	\$ 507,838,949	\$ 2,720,937	\$ 510,559,886	\$ (4,944,154)	

**2015 Monthly Expenditure Summary
City Council (101100)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 341,442	\$ 118,493	\$ 171,299	\$ 112,355	\$ 402,148	\$ 356,299	\$ 419,062	\$ 743,591	\$ 775,361	\$ 1,518,951	\$ 1,559,374	\$ -	\$ 1,559,374	\$ (40,423)
Salaries and Wages	\$ 334,149	\$ 107,582	\$ 171,089	\$ 112,138	\$ 390,808	\$ 346,299	\$ 409,062	\$ 724,958	\$ 755,361	\$ 1,480,318	\$ 1,519,374	\$ -	\$ 1,519,374	\$ (39,056)
Employee Benefits	\$ -	\$ 10,728	\$ -	\$ -	\$ 10,728	\$ -	\$ -	\$ 10,728	\$ -	\$ 10,728	\$ -	\$ -	\$ -	\$ 10,728
Professional and Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 7,205	\$ 183	\$ 211	\$ 218	\$ 612	\$ 10,000	\$ 10,000	\$ 7,817	\$ 20,000	\$ 27,817	\$ 40,000	\$ -	\$ 40,000	\$ (12,183)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88	\$ -	\$ 88	\$ -	\$ -	\$ -	\$ 88
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
City Clerk (101200)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 157,928	\$ 48,978	\$ 90,524	\$ 59,742	\$ 199,245	\$ 203,754	\$ 237,006	\$ 357,172	\$ 440,760	\$ 797,932	\$ 861,121	\$ 32,327	\$ 893,448	\$ (95,516)
Salaries and Wages	\$ 115,496	\$ 38,663	\$ 61,615	\$ 40,472	\$ 140,750	\$ 137,637	\$ 172,348	\$ 256,247	\$ 309,985	\$ 566,232	\$ 640,149	\$ -	\$ 640,149	\$ (73,917)
Employee Benefits	\$ 1,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,360	\$ -	\$ 1,360	\$ -	\$ -	\$ -	\$ 1,360
Professional and Technical Services	\$ 35,466	\$ 9,341	\$ 27,651	\$ 18,060	\$ 55,052	\$ 48,904	\$ 48,904	\$ 90,518	\$ 97,808	\$ 188,326	\$ 163,288	\$ 32,327	\$ 195,615	\$ (7,290)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 3,000	\$ 3,000	\$ 6,000	\$ -	\$ 6,000	\$ (3,000)
Other Services	\$ 1,950	\$ 131	\$ 127	\$ 321	\$ 579	\$ 4,075	\$ 4,075	\$ 2,529	\$ 8,150	\$ 10,679	\$ 16,300	\$ -	\$ 16,300	\$ (5,621)
Supplies	\$ 3,656	\$ 842	\$ 1,132	\$ 890	\$ 2,863	\$ 8,554	\$ 8,554	\$ 6,519	\$ 17,109	\$ 23,628	\$ 28,884	\$ -	\$ 28,884	\$ (5,256)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,083	\$ 1,625	\$ -	\$ 4,708	\$ 4,708	\$ 6,500	\$ -	\$ 6,500	\$ (1,792)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Mayor's Office (102000)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 246,119	\$ 29,548	\$ 179,620	\$ 79,512	\$ 288,681	\$ 257,961	\$ 304,878	\$ 534,800	\$ 562,839	\$ 1,097,639	\$ 1,128,939	\$ -	\$ 1,128,939	\$ (31,300)
Salaries and Wages	\$ 241,232	\$ 80,821	\$ 121,232	\$ 78,602	\$ 280,655	\$ 226,654	\$ 274,571	\$ 521,887	\$ 501,225	\$ 1,023,112	\$ 1,030,977	\$ -	\$ 1,030,977	\$ (7,865)
Employee Benefits	\$ 2,475	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,475	\$ -	\$ 2,475	\$ -	\$ -	\$ -	\$ 2,475
Professional and Technical Services	\$ 2,997	\$ 173	\$ 3,587	\$ (184)	\$ 3,576	\$ 25,341	\$ 24,341	\$ 6,573	\$ 49,682	\$ 56,254	\$ 74,097	\$ -	\$ 74,097	\$ (17,843)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,408	\$ 1,408	\$ -	\$ 2,816	\$ 2,816	\$ 5,632	\$ -	\$ 5,632	\$ (2,816)
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ (1,179)	\$ (51,596)	\$ 54,338	\$ 1,094	\$ 3,835	\$ 3,750	\$ 3,750	\$ 2,656	\$ 7,500	\$ 10,156	\$ 15,000	\$ -	\$ 15,000	\$ (4,844)
Property	\$ 594	\$ 150	\$ 464	\$ -	\$ 614	\$ 808	\$ 808	\$ 1,208	\$ 1,617	\$ 2,825	\$ 3,233	\$ -	\$ 3,233	\$ (408)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Bureau of Neighborhood Empowerment (102100)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 104,301	\$ 35,952	\$ 55,269	\$ 38,304	\$ 129,524	\$ 141,757	\$ 175,465	\$ 233,825	\$ 317,222	\$ 551,047	\$ 654,242	\$ -	\$ 654,242	\$ (103,195)
Salaries and Wages	\$ 102,384	\$ 35,294	\$ 53,813	\$ 37,681	\$ 126,787	\$ 132,959	\$ 166,667	\$ 229,171	\$ 299,625	\$ 528,797	\$ 619,048	\$ -	\$ 619,048	\$ (90,251)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 1,752	\$ 647	\$ 1,450	\$ 244	\$ 2,341	\$ 3,007	\$ 3,007	\$ 4,093	\$ 6,014	\$ 10,107	\$ 12,027	\$ -	\$ 12,027	\$ (1,920)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 2,000	\$ 2,000	\$ 4,000	\$ -	\$ 4,000	\$ (2,000)
Other Services	\$ 98	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 98	\$ 2,000	\$ 2,098	\$ 4,000	\$ -	\$ 4,000	\$ (1,902)
Supplies	\$ 66	\$ 11	\$ 6	\$ 66	\$ 82	\$ 2,858	\$ 2,858	\$ 149	\$ 5,717	\$ 5,865	\$ 11,433	\$ -	\$ 11,433	\$ (5,568)
Property	\$ -	\$ -	\$ -	\$ 313	\$ 313	\$ 934	\$ 934	\$ 313	\$ 1,867	\$ 2,180	\$ 3,734	\$ -	\$ 3,734	\$ (1,554)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Office of Management and Budget (102200)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 3,879,846	\$ 495,349	\$ 1,245,410	\$ 1,285,906	\$ 3,026,665	\$ 4,531,450	\$ 4,269,366	\$ 6,906,512	\$ 8,800,816	\$ 15,707,328	\$ 15,586,630	\$ 400,000	\$ 15,986,630	\$ (279,302)
Salaries and Wages	\$ 272,441	\$ 92,557	\$ 147,075	\$ 98,011	\$ 337,644	\$ 307,984	\$ 347,146	\$ 610,084	\$ 655,130	\$ 1,265,214	\$ 1,289,399	\$ -	\$ 1,289,399	\$ (24,185)
Employee Benefits	\$ -	\$ 1,341	\$ -	\$ 2,682	\$ 4,023	\$ -	\$ 10,000	\$ 4,023	\$ 10,000	\$ 14,023	\$ 15,000	\$ -	\$ 15,000	\$ (977)
Professional and Technical Services	\$ 223,674	\$ 181,444	\$ 17,564	\$ 34,707	\$ 233,714	\$ 231,302	\$ 287,552	\$ 457,388	\$ 518,855	\$ 976,242	\$ 1,099,713	\$ -	\$ 1,099,713	\$ (123,471)
Office / Admin	\$ 122,460	\$ 30,194	\$ 460	\$ 2,073	\$ 32,727	\$ 37,553	\$ 37,553	\$ 155,187	\$ 75,107	\$ 230,293	\$ 240,213	\$ -	\$ 240,213	\$ (9,920)
Administrative	\$ 122,043	\$ 30,194	\$ 460	\$ 2,073	\$ 32,727	\$ 37,553	\$ 37,553	\$ 154,770	\$ 75,107	\$ 229,877	\$ 240,213	\$ -	\$ 240,213	\$ (10,336)
Recording / F	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 417	\$ -	\$ 417	\$ -	\$ -	\$ -	\$ 417
Workforce Development	\$ -	\$ -	\$ -	\$ 1,383	\$ 1,383	\$ (1)	\$ (1)	\$ 1,383	\$ (2)	\$ 1,381	\$ 9,500	\$ -	\$ 9,500	\$ (8,119)
Professional Services	\$ -	\$ 101,250	\$ 17,104	\$ 31,250	\$ 149,604	\$ 193,750	\$ 200,000	\$ 149,604	\$ 393,750	\$ 543,354	\$ 850,000	\$ -	\$ 850,000	\$ (306,646)
Technical Services	\$ 1,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,214	\$ -	\$ 1,214	\$ -	\$ -	\$ -	\$ 1,214
Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance - Misc.	\$ 1,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,214	\$ -	\$ 1,214	\$ -	\$ -	\$ -	\$ 1,214
Community Services	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 150,000	\$ 50,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Professional Services	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Recreational Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Property Services	\$ 1,616,700	\$ 778	\$ 474,702	\$ 664,323	\$ 1,139,803	\$ 2,075,330	\$ 1,624,244	\$ 2,756,503	\$ 3,699,574	\$ 6,456,077	\$ 6,490,311	\$ -	\$ 6,490,311	\$ (34,234)
Cleaning Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Services	\$ 1,425,389	\$ 778	\$ 474,702	\$ 475,104	\$ 950,584	\$ 1,943,225	\$ 1,490,640	\$ 2,375,973	\$ 3,433,866	\$ 5,809,839	\$ 5,962,561	\$ -	\$ 5,962,561	\$ (152,722)
Maintenance	\$ 1,425,389	\$ 778	\$ 474,702	\$ 475,104	\$ 950,584	\$ 1,943,225	\$ 1,490,640	\$ 2,375,973	\$ 3,433,866	\$ 5,809,839	\$ 5,962,561	\$ -	\$ 5,962,561	\$ (152,722)
Construction Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rents	\$ 191,311	\$ -	\$ -	\$ 189,219	\$ 189,219	\$ 132,104	\$ 133,604	\$ 380,530	\$ 265,708	\$ 646,238	\$ 527,750	\$ -	\$ 527,750	\$ 118,488
Land & Building	\$ 189,219	\$ -	\$ -	\$ 189,219	\$ 189,219	\$ 130,938	\$ 130,938	\$ 378,438	\$ 261,875	\$ 640,313	\$ 523,750	\$ -	\$ 523,750	\$ 116,563
Office Equipment	\$ 1,950	\$ -	\$ -	\$ -	\$ -	\$ 1,167	\$ 2,667	\$ 1,950	\$ 3,833	\$ 5,783	\$ 4,000	\$ -	\$ 4,000	\$ 1,783
Roll Off Boxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Machinery & Equipment	\$ 142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142	\$ -	\$ 142	\$ -	\$ -	\$ -	\$ 142
Utility Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ 29	\$ -	\$ 150,710	\$ -	\$ 150,710	\$ 42,681	\$ 2,800	\$ 150,739	\$ 45,481	\$ 196,220	\$ 204,000	\$ -	\$ 204,000	\$ (7,780)
Supplies	\$ 1,763,071	\$ 218,185	\$ 455,139	\$ 485,229	\$ 1,158,553	\$ 1,873,353	\$ 1,996,824	\$ 2,921,623	\$ 3,870,177	\$ 6,791,800	\$ 6,478,207	\$ 400,000	\$ 6,878,207	\$ (86,407)
General	\$ 1,582	\$ 1,019	\$ 314	\$ 677	\$ 2,010	\$ 4,810	\$ 4,810	\$ 3,592	\$ 9,620	\$ 13,212	\$ 24,040	\$ -	\$ 24,040	\$ (10,828)
Office Supplies	\$ 1,451	\$ 860	\$ 244	\$ 603	\$ 1,707	\$ 4,810	\$ 4,810	\$ 3,158	\$ 9,620	\$ 12,778	\$ 24,040	\$ -	\$ 24,040	\$ (11,262)
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operational Supplies	\$ 131	\$ 159	\$ 70	\$ 74	\$ 303	\$ -	\$ -	\$ 434	\$ -	\$ 434	\$ -	\$ -	\$ -	\$ 434
Energy	\$ 801,236	\$ 217,166	\$ 256,236	\$ 302,945	\$ 776,346	\$ 1,208,333	\$ 1,350,000	\$ 1,577,581	\$ 2,558,333	\$ 4,135,915	\$ 4,250,000	\$ -	\$ 4,250,000	\$ (114,085)
Fuel	\$ 801,236	\$ 217,166	\$ 256,236	\$ 302,945	\$ 776,346	\$ 1,208,333	\$ 1,350,000	\$ 1,577,581	\$ 2,558,333	\$ 4,135,915	\$ 4,250,000	\$ -	\$ 4,250,000	\$ (114,085)
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials	\$ 909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 909	\$ -	\$ 909	\$ -	\$ -	\$ -	\$ 909
Materials	\$ 909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 909	\$ -	\$ 909	\$ -	\$ -	\$ -	\$ 909
Vehicles	\$ 959,344	\$ -	\$ 198,589	\$ 181,608	\$ 380,197	\$ 660,210	\$ 642,014	\$ 1,339,541	\$ 1,302,224	\$ 2,641,765	\$ 2,204,167	\$ 400,000	\$ 2,604,167	\$ 37,598
Parts	\$ 959,344	\$ -	\$ 198,589	\$ 181,608	\$ 380,197	\$ 660,210	\$ 642,014	\$ 1,339,541	\$ 1,302,224	\$ 2,641,765	\$ 2,204,167	\$ 400,000	\$ 2,604,167	\$ 37,598
Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property	\$ 3,932	\$ 1,045	\$ 220	\$ 954	\$ 2,219	\$ 800	\$ 800	\$ 6,151	\$ 1,600	\$ 7,751	\$ 10,000	\$ -	\$ 10,000	\$ (2,249)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Innovation and Performance (103000)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 3,756,940	\$ 559,112	\$ 1,955,969	\$ 1,582,282	\$ 4,097,363	\$ 2,875,335	\$ 2,999,110	\$ 7,854,303	\$ 5,874,445	\$ 13,728,748	\$ 14,139,368	\$ 75,144	\$ 14,214,512	\$ (485,765)
Salaries and Wages	\$ 627,752	\$ 216,942	\$ 330,318	\$ 230,435	\$ 777,694	\$ 719,899	\$ 835,906	\$ 1,405,447	\$ 1,555,806	\$ 2,961,253	\$ 3,104,795	\$ -	\$ 3,104,795	\$ (143,542)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,631	\$ 3,631	\$ -	\$ 7,261	\$ 7,261	\$ 14,522	\$ -	\$ 14,522	\$ (7,261)
Professional and Technical Services	\$ 1,192,247	\$ 234,725	\$ 731,830	\$ (492,989)	\$ 473,566	\$ 246,872	\$ 109,436	\$ 1,665,813	\$ 356,308	\$ 2,022,122	\$ 2,202,872	\$ 75,144	\$ 2,278,016	\$ (255,895)
Property Services	\$ 1,342,497	\$ 12,270	\$ 578,653	\$ 1,677,392	\$ 2,268,315	\$ 1,749,333	\$ 1,894,537	\$ 3,610,812	\$ 3,643,870	\$ 7,254,682	\$ 7,497,331	\$ 0	\$ 7,497,331	\$ (242,649)
Cleaning Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Services	\$ 661	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 5,435	\$ 5,435	\$ 20,661	\$ 10,870	\$ 31,531	\$ 21,739	\$ -	\$ 21,739	\$ 9,792
Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rents	\$ 75,279	\$ 12,270	\$ 114,305	\$ 20,686	\$ 147,261	\$ 102,725	\$ 102,725	\$ 222,540	\$ 205,450	\$ 427,989	\$ 410,899	\$ 0	\$ 410,899	\$ 17,090
Utility Services	\$ 1,266,557	\$ -	\$ 444,348	\$ 1,656,706	\$ 2,101,054	\$ 1,641,173	\$ 1,786,377	\$ 3,367,612	\$ 3,427,551	\$ 6,795,162	\$ 7,064,693	\$ -	\$ 7,064,693	\$ (269,531)
Electric	\$ 510,928	\$ -	\$ 245,952	\$ 1,042,609	\$ 1,288,560	\$ 1,148,548	\$ 1,148,548	\$ 1,799,488	\$ 2,297,097	\$ 4,096,585	\$ 4,594,193	\$ -	\$ 4,594,193	\$ (497,608)
Natural Gas	\$ 382,992	\$ -	\$ 99,626	\$ 578,607	\$ 678,233	\$ 461,250	\$ 461,250	\$ 1,061,225	\$ 922,500	\$ 1,983,725	\$ 1,845,000	\$ -	\$ 1,845,000	\$ 138,725
Sewar	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Steam	\$ 350,873	\$ -	\$ 73,310	\$ 28,060	\$ 101,369	\$ -	\$ 145,204	\$ 452,242	\$ 145,204	\$ 597,446	\$ 500,000	\$ -	\$ 500,000	\$ 97,446
Water	\$ 21,765	\$ -	\$ 25,461	\$ 7,431	\$ 32,892	\$ 31,375	\$ 31,375	\$ 54,656	\$ 62,750	\$ 117,406	\$ 125,500	\$ -	\$ 125,500	\$ (8,094)
Other Services	\$ 360,254	\$ 77,950	\$ 205,392	\$ 35,285	\$ 318,626	\$ 106,600	\$ 106,600	\$ 678,880	\$ 213,200	\$ 892,080	\$ 727,848	\$ -	\$ 727,848	\$ 164,232
Supplies	\$ 120,649	\$ 17,226	\$ 59,776	\$ 53,958	\$ 130,959	\$ 42,000	\$ 42,000	\$ 251,609	\$ 84,000	\$ 335,609	\$ 336,000	\$ -	\$ 336,000	\$ (391)
Property	\$ 113,540	\$ -	\$ 50,000	\$ 78,202	\$ 128,202	\$ 7,000	\$ 7,000	\$ 241,742	\$ 14,000	\$ 255,742	\$ 256,000	\$ -	\$ 256,000	\$ (258)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2015 Monthly Expenditure Summary
Commission on Human Relations (105000)

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 47,643	\$ 14,015	\$ 23,999	\$ 18,678	\$ 56,691	\$ 58,071	\$ 69,438	\$ 104,334	\$ 127,509	\$ 231,843	\$ 259,361	\$ -	\$ 259,361	\$ (27,518)
Salaries and Wages	\$ 44,812	\$ 12,681	\$ 22,099	\$ 16,988	\$ 51,768	\$ 53,001	\$ 64,369	\$ 96,580	\$ 117,370	\$ 213,950	\$ 239,083	\$ -	\$ 239,083	\$ (25,133)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 1,223	\$ 979	\$ 1,269	\$ 1,310	\$ 3,558	\$ 3,931	\$ 3,931	\$ 4,781	\$ 7,863	\$ 12,643	\$ 15,725	\$ -	\$ 15,725	\$ (3,082)
Property Services	\$ 859	\$ -	\$ -	\$ 81	\$ 81	\$ 244	\$ 244	\$ 940	\$ 487	\$ 1,427	\$ 974	\$ -	\$ 974	\$ 453
Other Services	\$ 350	\$ 197	\$ 250	\$ 67	\$ 513	\$ 200	\$ 200	\$ 863	\$ 400	\$ 1,263	\$ 800	\$ -	\$ 800	\$ 463
Supplies	\$ 399	\$ 158	\$ 381	\$ 232	\$ 771	\$ 695	\$ 695	\$ 1,170	\$ 1,390	\$ 2,559	\$ 2,779	\$ -	\$ 2,779	\$ (220)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Controller (106000)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 617,835	\$ 217,718	\$ 318,278	\$ 222,278	\$ 758,273	\$ 743,680	\$ 870,935	\$ 1,376,108	\$ 1,614,616	\$ 2,990,724	\$ 3,216,382	\$ 36,902	\$ 3,253,284	\$ (262,560)
Salaries and Wages	\$ 599,467	\$ 210,275	\$ 316,601	\$ 214,414	\$ 741,289	\$ 679,346	\$ 806,601	\$ 1,340,756	\$ 1,485,947	\$ 2,826,703	\$ 2,995,947	\$ -	\$ 2,995,947	\$ (169,244)
Employee Benefits	\$ 2,177	\$ 4,187	\$ -	\$ 2,514	\$ 6,701	\$ 3,055	\$ 3,055	\$ 8,878	\$ 6,110	\$ 14,988	\$ 12,220	\$ -	\$ 12,220	\$ 2,768
Professional and Technical Services	\$ 12,427	\$ 2,559	\$ -	\$ 1,672	\$ 4,231	\$ 46,726	\$ 46,726	\$ 16,657	\$ 93,451	\$ 110,108	\$ 150,000	\$ 36,902	\$ 186,902	\$ (76,794)
Property Services	\$ 1,396	\$ -	\$ -	\$ -	\$ -	\$ 5,375	\$ 5,375	\$ 1,396	\$ 10,750	\$ 12,146	\$ 21,500	\$ -	\$ 21,500	\$ (9,354)
Other Services	\$ 607	\$ -	\$ 1,646	\$ 2,144	\$ 3,790	\$ 3,000	\$ 3,000	\$ 4,397	\$ 6,000	\$ 10,397	\$ 12,000	\$ -	\$ 12,000	\$ (1,603)
Supplies	\$ 1,657	\$ 697	\$ 31	\$ 1,534	\$ 2,262	\$ 4,269	\$ 4,269	\$ 3,919	\$ 8,538	\$ 12,457	\$ 17,076	\$ -	\$ 17,076	\$ (4,619)
Property	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ 1,910	\$ 1,910	\$ 105	\$ 3,820	\$ 3,924	\$ 7,639	\$ -	\$ 7,639	\$ (3,715)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Finance (107000)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 43,766,302	\$ 1,002,240	\$ 662,986	\$ 15,264,968	\$ 16,930,193	\$ 76,525,516	\$ 25,487,355	\$ 60,696,495	\$ 102,012,870	\$ 162,709,366	\$ 163,413,366	\$ 147,499	\$ 163,560,865	\$ (851,500)
Salaries and Wages	\$ 522,054	\$ 170,256	\$ 252,345	\$ 174,790	\$ 597,391	\$ 571,928	\$ 691,917	\$ 1,119,445	\$ 1,263,845	\$ 2,383,290	\$ 2,653,550	\$ -	\$ 2,653,550	\$ (270,260)
Employee Benefits	\$ 15,774,022	\$ 240,648	\$ 182,551	\$ 14,185,625	\$ 14,608,825	\$ 12,508,539	\$ 23,532,474	\$ 30,382,847	\$ 36,041,013	\$ 66,423,860	\$ 66,771,353	\$ -	\$ 66,771,353	\$ (347,493)
Group Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pension Obligations	\$ 15,149,022	\$ 240,648	\$ 182,551	\$ 14,185,625	\$ 14,608,825	\$ 11,258,539	\$ 22,907,474	\$ 29,757,847	\$ 34,166,013	\$ 63,923,860	\$ 64,271,353	\$ -	\$ 64,271,353	\$ (347,493)
Pension Contribution	\$ 14,059,074	\$ -	\$ -	\$ 14,059,074	\$ 14,059,074	\$ 10,715,074	\$ 4,027,074	\$ 28,118,148	\$ 14,742,148	\$ 42,860,296	\$ 42,860,296	\$ -	\$ 42,860,296	\$ -
Retiree Contribution	\$ 501,867	\$ 165,754	\$ 164,911	\$ 164,062	\$ 494,728	\$ 525,231	\$ 612,769	\$ 996,595	\$ 1,138,000	\$ 2,134,595	\$ 2,276,000	\$ -	\$ 2,276,000	\$ (141,405)
Widow(er) contribution	\$ 23,100	\$ 7,700	\$ 7,700	\$ 7,700	\$ 23,100	\$ 23,100	\$ 38,700	\$ 46,200	\$ 61,800	\$ 108,000	\$ 155,000	\$ -	\$ 155,000	\$ (47,000)
Survivor contribution	\$ 21,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 21,000	\$ 266,402	\$ 221,000	\$ 42,000	\$ 487,402	\$ 529,402	\$ 525,000	\$ -	\$ 525,000	\$ 4,402
Additional Pension Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,998,181	\$ -	\$ 17,998,181	\$ 17,998,181	\$ 17,998,181	\$ -	\$ 17,998,181	\$ -
Early Retirement Healthcare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retired Police Officer	\$ 2,250	\$ 750	\$ 750	\$ 750	\$ 2,250	\$ 2,250	\$ 2,250	\$ 4,500	\$ 4,500	\$ 9,000	\$ 26,500	\$ -	\$ 26,500	\$ (17,500)
Retired EMS	\$ 310,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,147	\$ -	\$ 310,147	\$ 364,376	\$ -	\$ 364,376	\$ (54,229)
Retired Firefighters	\$ 231,584	\$ 59,444	\$ 2,190	\$ (52,961)	\$ 8,674	\$ (273,518)	\$ 7,500	\$ 240,257	\$ (266,018)	\$ (25,761)	\$ 66,000	\$ -	\$ 66,000	\$ (91,761)
Misc. Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Postemployment Benefits	\$ 625,000	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 625,000	\$ 625,000	\$ 1,875,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -
OPEB Contribution	\$ 625,000	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 625,000	\$ 625,000	\$ 1,875,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -
Other Postemployment Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 482,276	\$ 514,743	\$ 210,318	\$ 871,229	\$ 1,596,289	\$ 822,903	\$ 822,903	\$ 2,078,566	\$ 1,645,805	\$ 3,724,371	\$ 3,683,299	\$ 136,312	\$ 3,819,611	\$ (95,240)
Property Services	\$ 321	\$ -	\$ -	\$ 1,395	\$ 1,395	\$ 2,293	\$ 2,293	\$ 1,716	\$ 4,586	\$ 6,303	\$ 8,137	\$ 1,036	\$ 9,173	\$ (2,870)
Other Services	\$ 63,118	\$ 12,558	\$ 2,213	\$ 5,424	\$ 20,195	\$ 28,375	\$ 28,926	\$ 83,313	\$ 57,300	\$ 140,613	\$ 138,000	\$ 10,103	\$ 148,103	\$ (7,490)
Supplies	\$ 334,457	\$ 24,035	\$ 15,558	\$ 12,679	\$ 52,272	\$ 99,489	\$ 99,489	\$ 386,729	\$ 198,978	\$ 585,707	\$ 637,751	\$ 49	\$ 637,800	\$ (52,093)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,027	\$ 8,027	\$ -	\$ 16,055	\$ 16,055	\$ 32,109	\$ -	\$ 32,109	\$ (16,055)
Miscellaneous	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ 50,000	\$ 50,000	\$ 40,000	\$ 100,000	\$ 140,000	\$ 200,000	\$ -	\$ 200,000	\$ (60,000)
Debt Service	\$ 26,590,053	\$ -	\$ -	\$ 13,826	\$ 13,826	\$ 62,433,963	\$ 251,325	\$ 26,603,879	\$ 62,685,288	\$ 89,289,167	\$ 89,289,167	\$ -	\$ 89,289,167	\$ -
Interest Expenditure	\$ 13,875,053	\$ -	\$ -	\$ -	\$ -	\$ 47,259,947	\$ -	\$ 13,875,053	\$ 47,259,947	\$ 61,135,000	\$ 61,135,000	\$ -	\$ 61,135,000	\$ -
Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Principal	\$ 12,715,000	\$ -	\$ -	\$ -	\$ -	\$ 15,174,016	\$ -	\$ 12,715,000	\$ 15,174,016	\$ 27,889,016	\$ 27,889,016	\$ -	\$ 27,889,016	\$ -
Subsidy P&A	\$ -	\$ -	\$ -	\$ 13,826	\$ 13,826	\$ -	\$ 251,325	\$ 13,826	\$ 251,325	\$ 265,151	\$ 265,151	\$ -	\$ 265,151	\$ -
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Law (108000)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 811,890	\$ 236,329	\$ 613,427	\$ 351,477	\$ 1,201,232	\$ 1,182,341	\$ 1,468,726	\$ 2,013,122	\$ 2,651,067	\$ 4,664,189	\$ 4,767,747	\$ 68,875	\$ 4,836,622	\$ (172,433)
Salaries and Wages	\$ 410,486	\$ 135,659	\$ 203,931	\$ 147,269	\$ 486,859	\$ 437,384	\$ 504,429	\$ 897,345	\$ 941,813	\$ 1,839,158	\$ 1,873,594	\$ -	\$ 1,873,594	\$ (34,436)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 138,968	\$ 23,223	\$ 371,017	\$ 47,970	\$ 442,211	\$ 251,884	\$ 172,624	\$ 581,178	\$ 424,508	\$ 1,005,686	\$ 938,661	\$ 68,875	\$ 1,007,536	\$ (1,850)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,004	\$ 2,004	\$ -	\$ 4,008	\$ 4,008	\$ 8,015	\$ -	\$ 8,015	\$ (4,008)
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245	\$ 245	\$ -	\$ 489	\$ 489	\$ 978	\$ -	\$ 978	\$ (489)
Supplies	\$ 3,376	\$ 20,632	\$ 735	\$ 5,038	\$ 26,405	\$ 8,474	\$ 8,474	\$ 29,781	\$ 16,949	\$ 46,730	\$ 33,897	\$ -	\$ 33,897	\$ 12,833
Property	\$ 85	\$ -	\$ 77	\$ 157	\$ 234	\$ 3,205	\$ 3,205	\$ 319	\$ 6,411	\$ 6,730	\$ 12,821	\$ -	\$ 12,821	\$ (6,091)
Miscellaneous	\$ 258,975	\$ 56,814	\$ 37,667	\$ 151,042	\$ 245,524	\$ 479,145	\$ 777,745	\$ 504,499	\$ 1,256,891	\$ 1,761,389	\$ 1,899,781	\$ -	\$ 1,899,781	\$ (138,392)
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Ethics Board (108100)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,038	\$ 21,378	\$ -	\$ 40,416	\$ 40,416	\$ 80,831	\$ -	\$ 80,831	\$ (40,416)
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,038	\$ 16,378	\$ -	\$ 30,416	\$ 30,416	\$ 60,831	\$ -	\$ 60,831	\$ (30,416)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 5,000	\$ 5,000	\$ 10,000	\$ -	\$ 10,000	\$ (5,000)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 5,000	\$ 5,000	\$ 10,000	\$ -	\$ 10,000	\$ (5,000)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Office of Municipal Investigations (240000)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 111,009	\$ 37,138	\$ 61,806	\$ 33,354	\$ 132,297	\$ 144,974	\$ 190,685	\$ 243,306	\$ 335,658	\$ 578,965	\$ 637,617	\$ 2,465	\$ 640,082	\$ (61,117)
Salaries and Wages	\$ 95,738	\$ 31,912	\$ 47,778	\$ 31,913	\$ 111,603	\$ 112,506	\$ 161,106	\$ 207,341	\$ 273,612	\$ 480,953	\$ 523,596	\$ -	\$ 523,596	\$ (42,643)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 10,131	\$ 1,615	\$ 9,593	\$ 887	\$ 12,096	\$ 13,444	\$ 13,444	\$ 22,227	\$ 26,888	\$ 49,115	\$ 51,432	\$ 2,345	\$ 53,777	\$ (4,661)
Property Services	\$ 1,710	\$ -	\$ -	\$ -	\$ -	\$ 1,938	\$ 1,938	\$ 1,710	\$ 3,875	\$ 5,585	\$ 7,750	\$ -	\$ 7,750	\$ (2,165)
Other Services	\$ 1,388	\$ 300	\$ 3,414	\$ -	\$ 3,714	\$ 3,030	\$ 3,030	\$ 5,102	\$ 6,060	\$ 11,162	\$ 12,000	\$ 120	\$ 12,120	\$ (958)
Supplies	\$ 2,042	\$ 1,121	\$ 1,020	\$ 554	\$ 2,695	\$ 973	\$ -	\$ 4,737	\$ 973	\$ 5,710	\$ 5,839	\$ -	\$ 5,839	\$ (129)
Property	\$ -	\$ 2,189	\$ -	\$ -	\$ 2,189	\$ 13,083	\$ 11,167	\$ 2,189	\$ 24,250	\$ 26,439	\$ 37,000	\$ -	\$ 37,000	\$ (10,561)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Personnel And Civil Service Commission (109000)**

	1st Quarter	Apr	May	Jun	2nd Quarter	3rd Quarter	4th Quarter	Total	Estimated	Year End	Adopted	Reappropriation	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Estimate	Estimate	Actual	Costs	Estimate	Budget	P/Y Enc.	Budget	Overage
TOTAL	\$ 29,466,640	\$ 8,121,725	\$ 6,617,864	\$ 7,774,438	\$ 22,514,027	\$ 24,080,812	\$ 23,826,808	\$ 51,980,667	\$ 47,907,620	\$ 99,888,286	\$ 100,706,872	\$ 825,431	\$ 101,532,303	\$ (1,644,017)
Salaries and Wages	\$ 343,491	\$ 113,482	\$ 170,143	\$ 115,978	\$ 399,602	\$ 362,539	\$ 419,572	\$ 743,094	\$ 782,111	\$ 1,525,205	\$ 1,558,409	\$ -	\$ 1,558,409	\$ (33,204)
Employee Benefits	\$ 28,843,827	\$ 7,913,234	\$ 6,411,487	\$ 7,570,937	\$ 21,895,659	\$ 22,194,230	\$ 22,383,194	\$ 50,739,485	\$ 44,577,424	\$ 95,316,909	\$ 96,401,064	\$ 7,328	\$ 96,408,392	\$ (1,091,482)
Group Insurance	\$ 19,178,146	\$ 4,983,130	\$ 5,105,904	\$ 5,156,959	\$ 15,245,993	\$ 14,764,407	\$ 13,306,834	\$ 34,424,139	\$ 28,071,241	\$ 62,495,380	\$ 63,771,542	\$ 1,039	\$ 63,772,581	\$ (1,277,201)
Health Insurance	\$ 11,484,669	\$ 2,999,959	\$ 3,027,065	\$ 2,889,426	\$ 8,916,449	\$ 8,623,194	\$ 8,623,194	\$ 20,401,118	\$ 17,246,388	\$ 37,647,506	\$ 37,768,259	\$ 74	\$ 37,768,333	\$ (120,828)
Other Insurance Benefits	\$ 676,105	\$ 186,012	\$ 219,149	\$ 271,813	\$ 676,974	\$ 508,494	\$ 508,494	\$ 1,353,079	\$ 1,016,988	\$ 2,370,067	\$ 2,396,675	\$ 965	\$ 2,397,640	\$ (27,573)
Retiree Health	\$ 7,017,372	\$ 1,797,159	\$ 1,859,691	\$ 1,995,720	\$ 5,652,570	\$ 5,632,719	\$ 4,175,146	\$ 12,669,943	\$ 9,807,865	\$ 22,477,808	\$ 21,641,207	\$ -	\$ 21,641,207	\$ 836,601
Medical Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,965,401	\$ -	\$ 1,965,401	\$ (1,965,401)
Payroll Contribution	\$ 1,854,571	\$ 639,657	\$ 854,765	\$ 578,606	\$ 2,073,027	\$ 1,803,000	\$ 1,860,000	\$ 3,927,598	\$ 3,663,000	\$ 7,590,598	\$ 7,904,121	\$ 6,289	\$ 7,910,410	\$ (319,812)
Social Security	\$ 1,781,673	\$ 562,763	\$ 854,765	\$ 578,606	\$ 1,996,134	\$ 1,725,000	\$ 1,780,000	\$ 3,777,807	\$ 3,505,000	\$ 7,282,807	\$ 7,323,904	\$ -	\$ 7,323,904	\$ (41,097)
Unemployment Compensation	\$ 72,898	\$ 76,893	\$ -	\$ -	\$ 76,893	\$ 78,000	\$ 80,000	\$ 149,791	\$ 158,000	\$ 307,791	\$ 580,217	\$ 6,289	\$ 586,506	\$ (278,715)
Workers Compensation	\$ 6,383,863	\$ 1,600,000	\$ -	\$ 1,600,000	\$ 3,200,000	\$ 4,800,000	\$ 6,390,537	\$ 9,583,863	\$ 11,190,537	\$ 20,774,400	\$ 20,877,457	\$ -	\$ 20,877,457	\$ (103,057)
Medical - W/C	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200,000	\$ 1,600,000	\$ 3,200,000	\$ 4,800,000	\$ 4,647,597	\$ -	\$ 4,647,597	\$ 152,403
Indemnity - W/C	\$ 4,783,863	\$ 1,600,000	\$ -	\$ 1,600,000	\$ 3,200,000	\$ 4,800,000	\$ 1,980,537	\$ 7,983,863	\$ 6,780,537	\$ 14,764,400	\$ 13,900,000	\$ -	\$ 13,900,000	\$ 864,400
Legal - W/C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,000	\$ -	\$ 210,000	\$ 210,000	\$ 1,329,860	\$ -	\$ 1,329,860	\$ (1,119,860)
Workers Comp - Settlements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
Pension Obligations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Benefits	\$ 1,427,247	\$ 690,447	\$ 450,818	\$ 235,373	\$ 1,376,638	\$ 826,823	\$ 825,823	\$ 2,803,885	\$ 1,652,646	\$ 4,456,531	\$ 3,847,944	\$ -	\$ 3,847,944	\$ 608,587
Personal Leave	\$ 610,359	\$ 239,266	\$ 8,769	\$ 42,427	\$ 290,461	\$ 280,000	\$ 279,000	\$ 900,820	\$ 559,000	\$ 1,459,820	\$ 1,332,763	\$ -	\$ 1,332,763	\$ 127,057
Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,181	\$ -	\$ 1,181	\$ (1,181)
Retirement Se	\$ 375,065	\$ 303,907	\$ 294,775	\$ 45,672	\$ 644,354	\$ 105,000	\$ 105,000	\$ 1,019,419	\$ 210,000	\$ 1,229,419	\$ 612,000	\$ -	\$ 612,000	\$ 617,419
Severance Inc.	\$ 441,823	\$ 147,274	\$ 147,274	\$ 147,274	\$ 441,823	\$ 441,823	\$ 441,823	\$ 883,646	\$ 883,646	\$ 1,767,292	\$ 1,902,000	\$ -	\$ 1,902,000	\$ (134,708)
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Postemployment Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 204,492	\$ 59,910	\$ 17,932	\$ 70,524	\$ 148,366	\$ 664,782	\$ 664,782	\$ 352,858	\$ 1,329,564	\$ 1,682,422	\$ 1,364,046	\$ 764,416	\$ 2,128,462	\$ (446,040)
Property Services	\$ (49)	\$ 12,772	\$ (4)	\$ (22)	\$ 12,746	\$ 10,908	\$ 10,908	\$ 12,697	\$ 21,817	\$ 34,514	\$ 43,633	\$ -	\$ 43,633	\$ (9,120)
Other Services	\$ 69,012	\$ 13,762	\$ 15,929	\$ 13,006	\$ 42,696	\$ 86,161	\$ 86,161	\$ 111,709	\$ 172,321	\$ 284,030	\$ 290,955	\$ 53,688	\$ 344,643	\$ (60,612)
Supplies	\$ 4,921	\$ 1,607	\$ 2,152	\$ 2,805	\$ 6,564	\$ 7,357	\$ 7,357	\$ 11,485	\$ 14,715	\$ 26,199	\$ 29,429	\$ -	\$ 29,429	\$ (3,230)
Property	\$ 1,530	\$ 6,959	\$ 225	\$ 1,210	\$ 8,394	\$ 4,834	\$ 4,834	\$ 9,925	\$ 9,668	\$ 19,593	\$ 19,336	\$ -	\$ 19,336	\$ 257
Miscellaneous	\$ (585)	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 250,000	\$ (585)	\$ 1,000,000	\$ 999,415	\$ 1,000,000	\$ -	\$ 1,000,000	\$ (585)
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
City Planning (110000)**

	1st Quarter	Apr	May	Jun	2nd Quarter	3rd Quarter	4th Quarter	Total	Estimated	Year End	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Estimate	Estimate	Actual	Costs	Estimate	Budget	P/Y Enc.	Budget	Overage
TOTAL	\$ 435,385	\$ 121,986	\$ 206,427	\$ 148,148	\$ 476,561	\$ 523,312	\$ 607,059	\$ 911,946	\$ 1,130,371	\$ 2,042,317	\$ 2,276,922	\$ 5,286	\$ 2,282,208	\$ (239,891)
Salaries and Wages	\$ 390,492	\$ 120,173	\$ 188,985	\$ 131,310	\$ 440,468	\$ 442,906	\$ 526,654	\$ 830,960	\$ 969,560	\$ 1,800,520	\$ 1,956,142	\$ -	\$ 1,956,142	\$ (155,622)
Salaries	\$ 389,925	\$ 119,038	\$ 187,282	\$ 131,310	\$ 437,631	\$ 442,269	\$ 525,539	\$ 827,556	\$ 967,808	\$ 1,795,364	\$ 1,952,002	\$ -	\$ 1,952,002	\$ (156,638)
Regular	\$ 389,925	\$ 119,038	\$ 187,282	\$ 131,310	\$ 437,631	\$ 442,269	\$ 525,539	\$ 827,556	\$ 967,808	\$ 1,795,364	\$ 1,952,002	\$ -	\$ 1,952,002	\$ (156,638)
In Grade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 567	\$ 1,135	\$ 1,702	\$ -	\$ 2,837	\$ 637	\$ 1,115	\$ 3,405	\$ 1,752	\$ 5,156	\$ 4,140	\$ -	\$ 4,140	\$ 1,016
Premium Pay	\$ 567	\$ 1,135	\$ 1,702	\$ -	\$ 2,837	\$ 637	\$ 1,115	\$ 3,405	\$ 1,752	\$ 5,156	\$ 4,140	\$ -	\$ 4,140	\$ 1,016
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 39,669	\$ 773	\$ 15,751	\$ 16,059	\$ 32,583	\$ 68,718	\$ 68,718	\$ 72,252	\$ 137,435	\$ 209,687	\$ 274,870	\$ 3,249	\$ 278,119	\$ (68,432)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,732	\$ 1,732	\$ -	\$ 3,465	\$ 3,465	\$ 6,929	\$ -	\$ 6,929	\$ (3,465)
Other Services	\$ 1,333	\$ -	\$ 200	\$ -	\$ 200	\$ 1,135	\$ 1,135	\$ 1,533	\$ 2,269	\$ 3,802	\$ 4,538	\$ -	\$ 4,538	\$ (736)
Supplies	\$ 2,697	\$ 1,040	\$ 1,491	\$ 779	\$ 3,310	\$ 7,363	\$ 7,363	\$ 6,007	\$ 14,726	\$ 20,733	\$ 28,610	\$ 842	\$ 29,452	\$ (8,719)
Property	\$ 1,194	\$ -	\$ -	\$ -	\$ -	\$ 1,458	\$ 1,458	\$ 1,194	\$ 2,917	\$ 4,111	\$ 5,833	\$ 1,194	\$ 7,027	\$ (2,917)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Permits Licenses and Inspections (130000)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 652,496	\$ 232,009	\$ 408,842	\$ 270,014	\$ 910,864	\$ 994,015	\$ 957,201	\$ 1,563,360	\$ 1,951,216	\$ 3,514,576	\$ 3,779,819	\$ 43,062	\$ 3,822,881	\$ (308,305)
Salaries and Wages	\$ 607,967	\$ 219,296	\$ 355,593	\$ 233,197	\$ 808,085	\$ 753,710	\$ 900,920	\$ 1,416,052	\$ 1,654,630	\$ 3,070,682	\$ 3,343,678	\$ -	\$ 3,343,678	\$ (272,996)
Employee Benefits	\$ 1,215	\$ 608	\$ -	\$ 1,215	\$ 1,823	\$ -	\$ -	\$ 3,038	\$ -	\$ 3,038	\$ -	\$ -	\$ -	\$ 3,038
Professional and Technical Services	\$ 3,136	\$ 396	\$ 19,936	\$ 3,674	\$ 24,006	\$ 217,219	\$ 35,979	\$ 27,142	\$ 253,198	\$ 280,340	\$ 282,135	\$ 14,260	\$ 296,395	\$ (16,056)
Property Services	\$ 3,304	\$ 533	\$ 11,074	\$ 140	\$ 11,746	\$ 2,687	\$ 987	\$ 15,050	\$ 3,674	\$ 18,724	\$ 18,931	\$ -	\$ 18,931	\$ (207)
Other Services	\$ 23,128	\$ -	\$ 136	\$ (1,455)	\$ (1,319)	\$ 16,591	\$ 16,591	\$ 21,809	\$ 33,183	\$ 54,992	\$ 44,405	\$ 27,461	\$ 71,866	\$ (16,875)
Supplies	\$ 13,304	\$ 6,706	\$ 8,973	\$ 6,682	\$ 22,360	\$ -	\$ -	\$ 35,664	\$ -	\$ 35,664	\$ 38,857	\$ 135	\$ 38,992	\$ (3,328)
Property	\$ 441	\$ 4,471	\$ 13,130	\$ 26,562	\$ 44,164	\$ 3,251	\$ 2,167	\$ 44,605	\$ 5,418	\$ 50,022	\$ 49,584	\$ 1,206	\$ 50,790	\$ (767)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 558	\$ 558	\$ -	\$ 1,115	\$ 1,115	\$ 2,230	\$ -	\$ 2,230	\$ (1,115)
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Public Safety Administration (210000)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 748,954	\$ 112,749	\$ 158,603	\$ 111,666	\$ 383,018	\$ 1,033,577	\$ 1,060,286	\$ 1,131,972	\$ 2,093,863	\$ 3,225,835	\$ 2,877,539	\$ 656,590	\$ 3,534,129	\$ (308,294)
Salaries and Wages	\$ 252,126	\$ 85,598	\$ 128,764	\$ 85,237	\$ 299,599	\$ 267,708	\$ 314,417	\$ 551,725	\$ 582,124	\$ 1,133,849	\$ 1,248,062	\$ -	\$ 1,248,062	\$ (114,213)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 155,896	\$ 25,515	\$ 29,555	\$ 26,008	\$ 81,078	\$ 109,370	\$ 109,369	\$ 236,974	\$ 218,739	\$ 455,713	\$ 409,977	\$ 88,633	\$ 498,610	\$ (42,897)
Property Services	\$ -	\$ 1,250	\$ -	\$ -	\$ 1,250	\$ 2,500	\$ 2,500	\$ 1,250	\$ 5,000	\$ 6,250	\$ 7,500	\$ -	\$ 7,500	\$ (1,250)
Other Services	\$ 238	\$ 249	\$ 189	\$ 268	\$ 706	\$ 500	\$ 500	\$ 944	\$ 1,000	\$ 1,944	\$ 2,000	\$ -	\$ 2,000	\$ (56)
Supplies	\$ 978	\$ 137	\$ 95	\$ 153	\$ 385	\$ 3,500	\$ 3,500	\$ 1,363	\$ 7,000	\$ 8,363	\$ 10,000	\$ -	\$ 10,000	\$ (1,637)
Property	\$ 339,716	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ 630,000	\$ 339,716	\$ 1,280,000	\$ 1,619,716	\$ 1,200,000	\$ 567,957	\$ 1,767,957	\$ (148,241)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Emergency Medical Services (220000)**

	1st Quarter	Apr	May	Jun	2nd Quarter	3rd Quarter	4th Quarter	Total	Estimated	Year End	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Estimate	Estimate	Actual	Costs	Estimate	Budget	P/Y Enc.	Budget	Overage
TOTAL	\$ 3,463,233	\$ 1,045,492	\$ 1,672,470	\$ 1,111,255	\$ 3,829,218	\$ 3,483,289	\$ 3,948,836	\$ 7,292,451	\$ 7,432,124	\$ 14,724,575	\$ 14,813,834	\$ 3,491	\$ 14,817,325	\$ (92,750)
Salaries and Wages	\$ 3,264,940	\$ 999,707	\$ 1,623,765	\$ 1,049,997	\$ 3,673,469	\$ 3,310,257	\$ 3,785,750	\$ 6,938,408	\$ 7,096,007	\$ 14,034,416	\$ 14,066,753	\$ -	\$ 14,066,753	\$ (32,337)
Salaries	\$ 2,159,308	\$ 706,425	\$ 1,071,645	\$ 713,365	\$ 2,491,434	\$ 2,128,724	\$ 2,507,500	\$ 4,650,742	\$ 4,636,224	\$ 9,286,967	\$ 9,963,363	\$ -	\$ 9,963,363	\$ (676,396)
Regular	\$ 2,134,822	\$ 696,029	\$ 1,058,291	\$ 702,568	\$ 2,456,888	\$ 2,118,208	\$ 2,470,000	\$ 4,591,710	\$ 4,588,208	\$ 9,179,918	\$ 9,963,363	\$ -	\$ 9,963,363	\$ (783,445)
In Grade	\$ 24,486	\$ 10,396	\$ 13,354	\$ 10,797	\$ 34,546	\$ 10,517	\$ -	\$ 59,032	\$ 10,517	\$ 69,549	\$ -	\$ -	\$ -	\$ 69,549
Other Compensation	\$ 136,010	\$ 6,510	\$ 9,498	\$ 5,666	\$ 21,675	\$ 70,744	\$ 78,250	\$ 157,685	\$ 148,994	\$ 306,679	\$ 342,250	\$ -	\$ 342,250	\$ (35,571)
Longevity	\$ 24,860	\$ 6,510	\$ 9,498	\$ 5,666	\$ 21,675	\$ 70,744	\$ 78,250	\$ 46,535	\$ 148,994	\$ 195,529	\$ 222,000	\$ -	\$ 222,000	\$ (26,471)
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ 111,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,150	\$ -	\$ 111,150	\$ 120,250	\$ -	\$ 120,250	\$ (9,100)
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 969,622	\$ 286,772	\$ 542,622	\$ 330,966	\$ 1,160,359	\$ 1,110,789	\$ 1,200,000	\$ 2,129,981	\$ 2,310,789	\$ 4,440,770	\$ 3,761,140	\$ -	\$ 3,761,140	\$ 679,630
Premium Pay	\$ 969,622	\$ 286,772	\$ 542,622	\$ 330,966	\$ 1,160,359	\$ 1,110,789	\$ 1,200,000	\$ 2,129,981	\$ 2,310,789	\$ 4,440,770	\$ 3,761,140	\$ -	\$ 3,761,140	\$ 679,630
Employee Benefits	\$ 4,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,506	\$ -	\$ 4,506	\$ 3,000	\$ -	\$ 3,000	\$ 1,506
Professional and Technical Services	\$ 53,539	\$ 3,884	\$ 4,586	\$ 1,505	\$ 9,976	\$ 36,546	\$ 24,461	\$ 63,515	\$ 61,007	\$ 124,522	\$ 144,185	\$ 2,000	\$ 146,185	\$ (21,663)
Property Services	\$ 1,318	\$ 180	\$ 333	\$ 158	\$ 672	\$ 2,339	\$ 2,339	\$ 1,990	\$ 4,677	\$ 6,667	\$ 9,354	\$ -	\$ 9,354	\$ (2,687)
Other Services	\$ 259	\$ 321	\$ 6	\$ 6	\$ 334	\$ 7,949	\$ 7,949	\$ 593	\$ 15,898	\$ 16,491	\$ 31,095	\$ -	\$ 31,095	\$ (14,604)
Supplies	\$ 137,712	\$ 39,936	\$ 43,780	\$ 59,588	\$ 143,304	\$ 89,816	\$ 89,893	\$ 281,017	\$ 179,709	\$ 460,725	\$ 462,166	\$ 1,491	\$ 463,657	\$ (2,932)
Property	\$ 959	\$ 1,463	\$ -	\$ -	\$ 1,463	\$ 36,382	\$ 38,444	\$ 2,422	\$ 74,827	\$ 77,249	\$ 97,281	\$ -	\$ 97,281	\$ (20,032)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Police (230000)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 20,134,916	\$ 4,349,063	\$ 9,478,324	\$ 6,589,855	\$ 20,417,242	\$ 16,814,068	\$ 18,952,939	\$ 40,552,158	\$ 35,767,007	\$ 76,319,165	\$ 76,815,050	\$ 14,249	\$ 76,829,299	\$ (510,134)
Salaries and Wages	\$ 19,336,674	\$ 4,061,036	\$ 8,921,177	\$ 5,909,263	\$ 18,891,475	\$ 16,051,612	\$ 18,361,648	\$ 38,228,150	\$ 34,413,260	\$ 72,641,410	\$ 73,113,279	\$ -	\$ 73,113,279	\$ (471,869)
Salaries	\$ 12,997,628	\$ 4,355,661	\$ 6,558,243	\$ 4,384,256	\$ 15,298,160	\$ 13,551,473	\$ 16,188,648	\$ 28,295,788	\$ 29,740,121	\$ 58,035,909	\$ 59,757,837	\$ -	\$ 59,757,837	\$ (1,721,928)
Regular	\$ 12,935,340	\$ 4,335,345	\$ 6,529,610	\$ 4,364,427	\$ 15,229,383	\$ 13,493,050	\$ 16,137,478	\$ 28,164,723	\$ 29,630,528	\$ 57,795,251	\$ 59,567,774	\$ -	\$ 59,567,774	\$ (1,772,523)
In Grade	\$ 62,288	\$ 20,316	\$ 28,633	\$ 19,828	\$ 68,777	\$ 58,423	\$ 51,171	\$ 131,065	\$ 109,593	\$ 240,659	\$ 190,063	\$ -	\$ 190,063	\$ 50,596
Other Compensation	\$ 2,890,287	\$ 81,000	\$ 178,000	\$ 1,000	\$ 260,000	\$ 204,000	\$ 273,000	\$ 3,150,287	\$ 477,000	\$ 3,627,287	\$ 3,743,706	\$ -	\$ 3,743,706	\$ (116,419)
Longevity	\$ 2,348,412	\$ 81,000	\$ 178,000	\$ 1,000	\$ 260,000	\$ 204,000	\$ 273,000	\$ 2,608,412	\$ 477,000	\$ 3,085,412	\$ 3,170,581	\$ -	\$ 3,170,581	\$ (85,169)
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ 541,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 541,875	\$ -	\$ 541,875	\$ 573,125	\$ -	\$ 573,125	\$ (31,250)
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 3,448,760	\$ (375,626)	\$ 2,184,933	\$ 1,524,007	\$ 3,333,315	\$ 2,296,139	\$ 1,900,000	\$ 6,782,075	\$ 4,196,139	\$ 10,978,214	\$ 9,611,736	\$ -	\$ 9,611,736	\$ 1,366,478
Premium Pay	\$ 3,448,760	\$ (375,626)	\$ 2,184,933	\$ 1,524,007	\$ 3,333,315	\$ 2,296,139	\$ 1,900,000	\$ 6,782,075	\$ 4,196,139	\$ 10,978,214	\$ 9,611,736	\$ -	\$ 9,611,736	\$ 1,366,478
Employee Benefits	\$ 1,708	\$ 1,705	\$ -	\$ 915	\$ 2,620	\$ 5,000	\$ 5,000	\$ 4,328	\$ 10,000	\$ 14,328	\$ 20,000	\$ -	\$ 20,000	\$ (5,673)
Professional and Technical Services	\$ 195,876	\$ 82,741	\$ 39,866	\$ 97,272	\$ 219,880	\$ 223,110	\$ 233,591	\$ 415,756	\$ 456,701	\$ 872,456	\$ 875,440	\$ -	\$ 875,440	\$ (2,984)
Property Services	\$ 297,926	\$ 17,870	\$ 363,427	\$ 283,864	\$ 665,162	\$ 412,973	\$ 275,316	\$ 963,087	\$ 688,289	\$ 1,651,376	\$ 1,651,214	\$ 679	\$ 1,651,893	\$ (517)
Other Services	\$ 11,013	\$ 260	\$ 1,793	\$ 5,908	\$ 7,960	\$ 9,625	\$ 9,625	\$ 18,973	\$ 19,250	\$ 38,223	\$ 38,500	\$ -	\$ 38,500	\$ (277)
Supplies	\$ 260,819	\$ 185,121	\$ 120,644	\$ 279,746	\$ 585,510	\$ 59,989	\$ 16,000	\$ 846,330	\$ 75,989	\$ 922,319	\$ 909,579	\$ 13,570	\$ 923,149	\$ (830)
Property	\$ 30,900	\$ 330	\$ 31,418	\$ 12,887	\$ 44,635	\$ 51,760	\$ 51,760	\$ 75,535	\$ 103,519	\$ 179,054	\$ 207,038	\$ -	\$ 207,038	\$ (27,984)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Fire (250000)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 14,737,642	\$ 4,322,074	\$ 6,211,852	\$ 4,425,297	\$ 14,959,223	\$ 14,092,301	\$ 15,837,915	\$ 29,696,865	\$ 29,930,215	\$ 59,627,080	\$ 57,875,622	\$ 10,500	\$ 57,886,122	\$ 1,740,958
Salaries and Wages	\$ 14,484,412	\$ 4,251,008	\$ 6,144,783	\$ 4,227,847	\$ 14,623,637	\$ 13,457,119	\$ 15,234,657	\$ 29,108,049	\$ 28,691,776	\$ 57,799,825	\$ 55,728,481	\$ -	\$ 55,728,481	\$ 2,071,344
Salaries	\$ 9,059,472	\$ 2,861,096	\$ 4,175,535	\$ 2,820,236	\$ 9,856,867	\$ 8,695,525	\$ 10,070,657	\$ 18,916,339	\$ 18,766,182	\$ 37,682,521	\$ 38,206,141	\$ -	\$ 38,206,141	\$ (523,620)
Regular	\$ 8,979,320	\$ 2,826,339	\$ 4,137,325	\$ 2,801,537	\$ 9,765,201	\$ 8,627,070	\$ 10,005,000	\$ 18,744,521	\$ 18,632,070	\$ 37,376,590	\$ 37,962,272	\$ -	\$ 37,962,272	\$ (585,682)
In Grade	\$ 80,152	\$ 34,757	\$ 38,210	\$ 18,699	\$ 91,666	\$ 68,455	\$ 65,657	\$ 171,818	\$ 134,112	\$ 305,930	\$ 243,869	\$ -	\$ 243,869	\$ 62,061
Other Compensation	\$ 1,671,744	\$ 63,000	\$ -	\$ 70,000	\$ 133,000	\$ 382,434	\$ 294,000	\$ 1,804,744	\$ 676,434	\$ 2,481,178	\$ 3,310,706	\$ -	\$ 3,310,706	\$ (829,528)
Longevity	\$ 1,281,844	\$ 63,000	\$ -	\$ 70,000	\$ 133,000	\$ 382,434	\$ 294,000	\$ 1,414,844	\$ 676,434	\$ 2,091,278	\$ 2,242,406	\$ -	\$ 2,242,406	\$ (151,128)
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ 389,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 389,900	\$ -	\$ 389,900	\$ 468,300	\$ -	\$ 468,300	\$ (78,400)
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 600,000	\$ (600,000)
Premium Pay	\$ 3,753,196	\$ 1,326,911	\$ 1,969,248	\$ 1,337,611	\$ 4,633,770	\$ 4,379,160	\$ 4,870,000	\$ 8,386,966	\$ 9,249,160	\$ 17,636,127	\$ 14,211,634	\$ -	\$ 14,211,634	\$ 3,424,493
Premium Pay	\$ 3,753,196	\$ 1,326,911	\$ 1,969,248	\$ 1,337,611	\$ 4,633,770	\$ 4,379,160	\$ 4,870,000	\$ 8,386,966	\$ 9,249,160	\$ 17,636,127	\$ 14,211,634	\$ -	\$ 14,211,634	\$ 3,424,493
Employee Benefits	\$ 1,871	\$ -	\$ -	\$ 277	\$ 277	\$ 2,250	\$ 2,250	\$ 2,148	\$ 4,500	\$ 6,648	\$ 9,000	\$ -	\$ 9,000	\$ (2,352)
Professional and Technical Services	\$ 12,859	\$ 3,461	\$ 11,378	\$ 2,719	\$ 17,558	\$ 34,500	\$ 34,500	\$ 30,417	\$ 69,000	\$ 99,417	\$ 138,000	\$ -	\$ 138,000	\$ (38,583)
Property Services	\$ 7,872	\$ 708	\$ 4,037	\$ 2,812	\$ 7,556	\$ 15,923	\$ 15,923	\$ 15,428	\$ 31,846	\$ 47,274	\$ 53,191	\$ 10,500	\$ 63,691	\$ (16,417)
Other Services	\$ 157	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ 157	\$ 500	\$ 657	\$ 1,000	\$ -	\$ 1,000	\$ (343)
Supplies	\$ 228,782	\$ 66,897	\$ 50,544	\$ 190,185	\$ 307,626	\$ 563,017	\$ 531,093	\$ 536,408	\$ 1,094,109	\$ 1,630,517	\$ 1,868,981	\$ -	\$ 1,868,981	\$ (238,464)
Property	\$ 1,689	\$ -	\$ 1,111	\$ 1,458	\$ 2,569	\$ 19,242	\$ 19,242	\$ 4,258	\$ 38,485	\$ 42,743	\$ 76,969	\$ -	\$ 76,969	\$ (34,226)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Animal Care and Control (280000)**

	1st Quarter	Apr	May	Jun	2nd Quarter	3rd Quarter	4th Quarter	Total	Estimated	Year End	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Estimate	Estimate	Actual	Costs	Estimate	Budget	P/Y Enc.	Budget	Overage
TOTAL	\$ 205,220	\$ 74,038	\$ 90,930	\$ 73,702	\$ 238,670	\$ 428,619	\$ 457,498	\$ 443,890	\$ 886,118	\$ 1,330,007	\$ 1,392,120	\$ 380,115	\$ 1,772,235	\$ (442,228)
Salaries and Wages	\$ 147,520	\$ 51,691	\$ 71,576	\$ 49,176	\$ 172,443	\$ 173,272	\$ 202,151	\$ 319,963	\$ 375,423	\$ 695,385	\$ 750,845	\$ -	\$ 750,845	\$ (55,460)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 54,191	\$ 21,133	\$ 18,401	\$ 24,026	\$ 63,560	\$ 252,060	\$ 252,060	\$ 117,751	\$ 504,119	\$ 621,870	\$ 629,025	\$ 379,214	\$ 1,008,239	\$ (386,368)
Property Services	\$ 468	\$ 60	\$ 48	\$ 120	\$ 228	\$ 375	\$ 375	\$ 696	\$ 750	\$ 1,446	\$ 1,500	\$ -	\$ 1,500	\$ (54)
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 3,042	\$ 1,153	\$ 905	\$ 380	\$ 2,438	\$ 2,850	\$ 2,850	\$ 5,480	\$ 5,701	\$ 11,181	\$ 10,500	\$ 902	\$ 11,402	\$ (221)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63	\$ 63	\$ -	\$ 125	\$ 125	\$ 250	\$ -	\$ 250	\$ (125)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Public Works - Bureau of Administration (410000)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 201,953	\$ 61,111	\$ 92,522	\$ 83,397	\$ 237,030	\$ 260,641	\$ 284,225	\$ 438,983	\$ 544,866	\$ 983,849	\$ 995,062	\$ -	\$ 995,062	\$ (11,213)
Salaries and Wages	\$ 177,679	\$ 58,346	\$ 87,519	\$ 58,387	\$ 204,251	\$ 187,367	\$ 211,146	\$ 381,930	\$ 398,513	\$ 780,443	\$ 784,255	\$ -	\$ 784,255	\$ (3,812)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 550	\$ 39	\$ 38	\$ 180	\$ 256	\$ 9,000	\$ 6,000	\$ 807	\$ 15,000	\$ 15,807	\$ 16,000	\$ -	\$ 16,000	\$ (193)
Property Services	\$ 11,175	\$ -	\$ -	\$ 23,454	\$ 23,454	\$ 25,425	\$ 29,575	\$ 34,629	\$ 55,000	\$ 89,629	\$ 90,000	\$ -	\$ 90,000	\$ (371)
Other Services	\$ 3,686	\$ 70	\$ 925	\$ 35	\$ 1,030	\$ 849	\$ 549	\$ 4,716	\$ 1,398	\$ 6,114	\$ 7,000	\$ -	\$ 7,000	\$ (886)
Supplies	\$ 1,642	\$ 2,517	\$ 375	\$ 614	\$ 3,506	\$ 20,000	\$ 18,955	\$ 5,148	\$ 38,955	\$ 44,103	\$ 47,807	\$ -	\$ 47,807	\$ (3,704)
Property	\$ 7,220	\$ 140	\$ 3,665	\$ 728	\$ 4,533	\$ 18,000	\$ 18,000	\$ 11,753	\$ 36,000	\$ 47,753	\$ 50,000	\$ -	\$ 50,000	\$ (2,247)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Public Works - Bureau of Operations (42000)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 4,692,573	\$ 1,554,021	\$ 2,059,034	\$ 1,504,978	\$ 5,118,033	\$ 4,946,792	\$ 6,221,116	\$ 9,810,606	\$ 11,167,908	\$ 20,978,514	\$ 21,069,780	\$ 19,000	\$ 21,088,780	\$ (110,266)
Salaries and Wages	\$ 3,807,094	\$ 1,176,035	\$ 1,772,766	\$ 1,169,629	\$ 4,118,429	\$ 3,473,065	\$ 4,323,906	\$ 7,925,523	\$ 7,796,971	\$ 15,722,494	\$ 15,773,520	\$ -	\$ 15,773,520	\$ (51,026)
Salaries	\$ 3,179,697	\$ 1,045,936	\$ 1,628,331	\$ 1,106,064	\$ 3,780,331	\$ 3,324,125	\$ 3,982,040	\$ 6,960,028	\$ 7,306,165	\$ 14,266,193	\$ 14,530,435	\$ -	\$ 14,530,435	\$ (264,242)
Regular	\$ 3,179,697	\$ 1,045,936	\$ 1,628,331	\$ 1,106,064	\$ 3,780,331	\$ 3,324,125	\$ 3,982,040	\$ 6,960,028	\$ 7,306,165	\$ 14,266,193	\$ 14,530,435	\$ -	\$ 14,530,435	\$ (264,242)
In Grade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 627,397	\$ 130,099	\$ 144,435	\$ 63,565	\$ 338,098	\$ 148,940	\$ 341,866	\$ 965,495	\$ 490,806	\$ 1,456,301	\$ 1,243,085	\$ -	\$ 1,243,085	\$ 213,216
Premium Pay	\$ 627,397	\$ 130,099	\$ 144,435	\$ 63,565	\$ 338,098	\$ 263,940	\$ 334,677	\$ 965,495	\$ 598,616	\$ 1,564,112	\$ 1,243,085	\$ -	\$ 1,243,085	\$ 321,027
Employee Benefits	\$ 638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 638	\$ -	\$ 638	\$ -	\$ -	\$ -	\$ 638
Professional and Technical Services	\$ 106,489	\$ 29,597	\$ 63,773	\$ 89,332	\$ 182,701	\$ 326,875	\$ 317,917	\$ 289,190	\$ 644,792	\$ 933,982	\$ 926,000	\$ 19,000	\$ 945,000	\$ (11,018)
Property Services	\$ 342,530	\$ 221,803	\$ 97,321	\$ 91,950	\$ 411,074	\$ 661,740	\$ 726,412	\$ 753,604	\$ 1,388,152	\$ 2,141,756	\$ 2,164,449	\$ -	\$ 2,164,449	\$ (22,693)
Other Services	\$ 9,509	\$ 12,771	\$ 3,567	\$ 3,775	\$ 20,112	\$ 8,457	\$ 3,150	\$ 29,620	\$ 11,607	\$ 41,227	\$ 41,000	\$ -	\$ 41,000	\$ 227
Supplies	\$ 418,428	\$ 112,296	\$ 120,638	\$ 149,702	\$ 382,636	\$ 440,239	\$ 831,981	\$ 801,065	\$ 1,272,220	\$ 2,073,284	\$ 2,093,811	\$ -	\$ 2,093,811	\$ (20,527)
Property	\$ 7,885	\$ 1,520	\$ 970	\$ 591	\$ 3,080	\$ 36,417	\$ 17,750	\$ 10,965	\$ 54,167	\$ 65,132	\$ 71,000	\$ -	\$ 71,000	\$ (5,868)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Public Works - Bureau of Environmental Services (43000)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 2,440,514	\$ 778,581	\$ 1,114,423	\$ 942,147	\$ 2,835,152	\$ 2,886,884	\$ 2,953,577	\$ 5,275,665	\$ 5,840,461	\$ 11,116,127	\$ 11,528,508	\$ -	\$ 11,528,508	\$ (412,381)
Salaries and Wages	\$ 1,688,908	\$ 533,045	\$ 842,859	\$ 580,987	\$ 1,956,891	\$ 1,820,260	\$ 2,150,353	\$ 3,645,799	\$ 3,970,613	\$ 7,616,412	\$ 7,987,027	\$ -	\$ 7,987,027	\$ (370,615)
Salaries	\$ 1,504,191	\$ 500,470	\$ 746,662	\$ 492,197	\$ 1,739,329	\$ 1,623,432	\$ 1,988,188	\$ 3,243,519	\$ 3,611,620	\$ 6,855,139	\$ 7,384,698	\$ -	\$ 7,384,698	\$ (529,559)
Regular	\$ 1,504,191	\$ 500,470	\$ 746,662	\$ 492,197	\$ 1,739,329	\$ 1,623,432	\$ 1,988,188	\$ 3,243,519	\$ 3,611,620	\$ 6,855,139	\$ 7,384,698	\$ -	\$ 7,384,698	\$ (529,559)
In Grade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,679	\$ 20,550	\$ -	\$ 35,229	\$ 35,229	\$ 76,329	\$ -	\$ 76,329	\$ (41,100)
Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,679	\$ 20,550	\$ -	\$ 35,229	\$ 35,229	\$ 76,329	\$ -	\$ 76,329	\$ (41,100)
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 184,718	\$ 32,575	\$ 96,197	\$ 88,790	\$ 217,562	\$ 182,149	\$ 141,615	\$ 402,279	\$ 323,764	\$ 726,044	\$ 526,000	\$ -	\$ 526,000	\$ 200,044
Premium Pay	\$ 184,718	\$ 32,575	\$ 96,197	\$ 88,790	\$ 217,562	\$ 182,149	\$ 141,615	\$ 402,279	\$ 323,764	\$ 726,044	\$ 526,000	\$ -	\$ 526,000	\$ 200,044
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ 5,750	\$ 5,750	\$ 350	\$ 11,500	\$ 11,850	\$ 23,000	\$ -	\$ 23,000	\$ (11,150)
Property Services	\$ 715,240	\$ 235,185	\$ 258,003	\$ 349,463	\$ 842,652	\$ 968,361	\$ 705,461	\$ 1,557,892	\$ 1,673,822	\$ 3,231,714	\$ 3,232,981	\$ -	\$ 3,232,981	\$ (1,267)
Other Services	\$ 11,083	\$ 186	\$ 189	\$ 147	\$ 522	\$ 9,500	\$ 9,500	\$ 11,605	\$ 19,000	\$ 30,605	\$ 38,000	\$ -	\$ 38,000	\$ (7,395)
Supplies	\$ 24,932	\$ 9,962	\$ 13,372	\$ 9,938	\$ 33,272	\$ 77,388	\$ 76,888	\$ 58,204	\$ 154,276	\$ 212,480	\$ 225,000	\$ -	\$ 225,000	\$ (12,520)
Property	\$ -	\$ -	\$ -	\$ 1,458	\$ 1,458	\$ 4,375	\$ 4,375	\$ 1,458	\$ 8,750	\$ 10,208	\$ 17,500	\$ -	\$ 17,500	\$ (7,292)
Miscellaneous	\$ -	\$ 204	\$ -	\$ 154	\$ 357	\$ 1,250	\$ 1,250	\$ 357	\$ 2,500	\$ 2,857	\$ 5,000	\$ -	\$ 5,000	\$ (2,143)
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2015 Monthly Expenditure Summary
Public Works - Bureau of Transportation & Engineering

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 621,428	\$ 215,979	\$ 328,918	\$ 218,328	\$ 763,225	\$ 678,832	\$ 801,948	\$ 1,384,653	\$ 1,480,780	\$ 2,865,433	\$ 2,978,663	\$ -	\$ 2,978,663	\$ (113,230)
Salaries and Wages	\$ 621,428	\$ 215,979	\$ 328,918	\$ 218,328	\$ 763,225	\$ 678,832	\$ 801,948	\$ 1,384,653	\$ 1,480,780	\$ 2,865,433	\$ 2,978,663	\$ -	\$ 2,978,663	\$ (113,230)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Parks and Recreation (500000)**

	1st Quarter	Apr	May	Jun	2nd Quarter	3rd Quarter	4th Quarter	Total	Estimated	Year End	Adopted	Reappropriation	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Estimate	Estimate	Actual	Costs	Estimate	Budget	P/Y Enc.	Budget	Overage
TOTAL	\$ 747,645	\$ 248,826	\$ 307,009	\$ 367,330	\$ 923,164	\$ 1,312,998	\$ 909,830	\$ 1,670,809	\$ 2,222,828	\$ 3,893,637	\$ 3,925,230	\$ -	\$ 3,925,230	\$ (31,593)
Salaries and Wages	\$ 604,424	\$ 204,630	\$ 310,388	\$ 286,563	\$ 801,581	\$ 1,050,870	\$ 724,178	\$ 1,406,005	\$ 1,775,048	\$ 3,181,053	\$ 3,196,089	\$ -	\$ 3,196,089	\$ (15,036)
Salaries	\$ 594,076	\$ 201,176	\$ 299,433	\$ 272,351	\$ 772,960	\$ 1,007,443	\$ 697,583	\$ 1,367,036	\$ 1,705,026	\$ 3,072,062	\$ 3,080,839	\$ -	\$ 3,080,839	\$ (8,777)
Regular	\$ 592,726	\$ 200,726	\$ 298,983	\$ 271,901	\$ 771,610	\$ 1,006,993	\$ 697,583	\$ 1,364,336	\$ 1,704,576	\$ 3,068,912	\$ 3,080,839	\$ -	\$ 3,080,839	\$ (11,927)
In Grade	\$ 1,350	\$ 450	\$ 450	\$ 450	\$ 1,350	\$ 450	\$ -	\$ 2,700	\$ 450	\$ 3,150	\$ -	\$ -	\$ -	\$ 3,150
Other Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 900	\$ -	\$ 1,650	\$ 1,650	\$ 3,900	\$ -	\$ 3,900	\$ (2,250)
Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 900	\$ -	\$ 1,650	\$ 1,650	\$ 3,900	\$ -	\$ 3,900	\$ (2,250)
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 10,348	\$ 3,454	\$ 10,955	\$ 14,212	\$ 28,621	\$ 42,677	\$ 25,695	\$ 38,969	\$ 68,373	\$ 107,341	\$ 111,350	\$ -	\$ 111,350	\$ (4,009)
Premium Pay	\$ 10,348	\$ 3,454	\$ 10,955	\$ 14,212	\$ 28,621	\$ 42,677	\$ 25,695	\$ 38,969	\$ 68,373	\$ 107,341	\$ 111,350	\$ -	\$ 111,350	\$ (4,009)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169	\$ 169	\$ -	\$ 337	\$ 337	\$ 674	\$ -	\$ 674	\$ (337)
Professional and Technical Services	\$ 540	\$ 5,682	\$ (51,845)	\$ 20,920	\$ (25,244)	\$ 118,823	\$ 66,543	\$ (24,704)	\$ 185,366	\$ 160,662	\$ 162,412	\$ -	\$ 162,412	\$ (1,750)
Property Services	\$ 51,763	\$ 12,639	\$ 9,730	\$ 11,262	\$ 33,631	\$ 38,696	\$ 42,696	\$ 85,394	\$ 81,393	\$ 166,787	\$ 170,785	\$ -	\$ 170,785	\$ (3,998)
Other Services	\$ 5,562	\$ 3,253	\$ 4,268	\$ 6,300	\$ 13,822	\$ 18,980	\$ 14,638	\$ 19,384	\$ 33,618	\$ 53,002	\$ 58,553	\$ -	\$ 58,553	\$ (5,551)
Supplies	\$ 79,889	\$ 20,621	\$ 33,926	\$ 41,465	\$ 96,012	\$ 66,927	\$ 47,927	\$ 175,901	\$ 114,854	\$ 290,755	\$ 291,711	\$ -	\$ 291,711	\$ (956)
Property	\$ 5,466	\$ 2,000	\$ 542	\$ 820	\$ 3,362	\$ 18,534	\$ 13,679	\$ 8,829	\$ 32,213	\$ 41,042	\$ 45,006	\$ -	\$ 45,006	\$ (3,964)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary
Citizen Police Review Board (999900)**

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 111,828	\$ 34,201	\$ 55,436	\$ 33,719	\$ 123,356	\$ 119,934	\$ 134,065	\$ 235,184	\$ 253,999	\$ 489,183	\$ 498,950	\$ -	\$ 498,950	\$ (9,767)
Salaries and Wages	\$ 75,535	\$ 25,178	\$ 37,741	\$ 25,661	\$ 88,580	\$ 75,307	\$ 89,813	\$ 164,114	\$ 165,119	\$ 329,234	\$ 324,508	\$ -	\$ 324,508	\$ 4,726
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 13,153	\$ 2,738	\$ 11,306	\$ 1,610	\$ 15,654	\$ 22,727	\$ 22,727	\$ 28,806	\$ 45,453	\$ 74,259	\$ 85,906	\$ -	\$ 85,906	\$ (11,647)
Property Services	\$ 16,042	\$ 5,417	\$ 5,417	\$ 5,417	\$ 16,250	\$ 16,519	\$ 16,519	\$ 32,292	\$ 33,038	\$ 65,330	\$ 66,076	\$ -	\$ 66,076	\$ (746)
Other Services	\$ 5,163	\$ 244	\$ 468	\$ 1,013	\$ 1,724	\$ 1,342	\$ 1,050	\$ 6,887	\$ 2,392	\$ 9,279	\$ 9,300	\$ -	\$ 9,300	\$ (21)
Supplies	\$ 1,936	\$ 625	\$ 505	\$ 18	\$ 1,149	\$ 2,040	\$ 2,040	\$ 3,085	\$ 4,080	\$ 7,165	\$ 8,160	\$ -	\$ 8,160	\$ (995)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,917	\$ -	\$ 3,917	\$ 3,917	\$ 5,000	\$ -	\$ 5,000	\$ (1,083)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending June 30, 2015

**Capital Improvement
Program**

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 2015.

Projects within the 2015 Capital program are multi-year projects, and are supported by Community Development Block Grant (CDBG) funds, City Bonds, City Pay As You Go (PAYGO) funds, grants, and Federal and State support. The City currently has 68 projects approved for 2015 valued at \$76.8 million. Bond funds account for 33 percent (\$25.0 million), PAYGO funds account for 13 percent (\$10.0 million) and CDBG funds are 17 percent (\$13.0 million) of the total Capital funding. Other funds including Federal funds and private funding make up 37 percent (\$28.8 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 second quarter. Due to the nature of the funding cycles for multi-year capital projects, departments are still spending money authorized in 2014 or prior years in order to work on projects. Additionally, the 2015 CDBG allocation amount has not been finalized from the Department of Housing and Urban Development, meaning no 2015 CDBG money will be spent until the third quarter of 2015. Therefore virtually no money from 2015 has been spent, although several projects are beginning to encumber funds.

Equipment Leasing. In the second quarter of 2015, the Equipment Leasing Authority continued purchasing vehicles from the 2015 Vehicle Acquisition Plan. Purchases include four (4) Type III Ambulances for the Bureau of Emergency Medical Services, two refuse packers for the Bureau of Environmental Services, and other smaller vehicles that will increase service capacity for Parks and Recreation, Animal Control, and the Police Department including an auto theft prevention truck.

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. The City is providing an interactive map of the streets to be paved in 2015, which can be viewed at <http://pittsburghpa.gov/dpw/street-paving-program>. As of June 30, 2015, Public Works completed 26 miles of street resurfacing. Of the 168 projects scheduled for 2015, 85 have been completed, 18 have been started, and 65 are in the planning stage.

Facilities Improvement. The second quarter of 2015 saw significant progress in Facility Improvements. Wall and fence restoration at Burgwin Spray Park in Hazelwood is completed. Public Works also completed updates to the South Side Market House, which houses a number of programs for seniors. Of the 113 open, active projects currently in the queue for Public Works, 39 are in the design phase, three have gone out to bid for pricing, and twelve are currently under construction.

**2015 Monthly Expenditure Summary
Department Capital Summary**

	1st Quarter Actual Total	April Actual	May Actual	June Actual	2nd Quarter Actual Total	Year-to-date & Projected	Total Budget	(Savings)/ Overage
City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mayor's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bureau of Neighborhood Empowerment Innovation and Performance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ (250,000)
Human Relations Commission	\$ -	\$ -	\$ 68,401	\$ -	\$ 68,401	\$ 68,401	\$ 100,000	\$ (31,599)
Office of Management and Budget	\$ -	\$ -	\$ 46,000	\$ -	\$ 46,000	\$ 46,000	\$ 100,000	\$ (54,000)
Equal Opportunity Review Commission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Leasing Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ (5,000,000)
Personnel & CSC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Planning	\$ -	\$ -	\$ 10,695	\$ 2,481	\$ 13,176	\$ 13,176	\$ 395,000	\$ (381,824)
Public Safety Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bureau of Emergency Medical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bureau of Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ (500,000)
Bureau of Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ (60,000)
Permits, Licenses, and Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ (2,000,000)
Public Works	\$ 30,390	\$ 239,667	\$ 1,783,702	\$ 1,430,686	\$ 3,454,055	\$ 3,484,445	\$ 22,353,567	\$ (18,869,122)
Parks & Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Urban Redevelopment Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,241,433	\$ (4,241,433)
TOTAL	\$ 30,390	\$ 239,667	\$ 1,908,799	\$ 1,433,167	\$ 3,581,632	\$ 3,612,022	\$ 35,000,000	\$ (31,387,978)

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending June 30, 2015

Staffing Summary

CITY OF PITTSBURGH
Employee Headcount Summary (1)

DEPARTMENT	4/2/2015	4/17/2015	5/1/2015	5/15/2015	5/29/2015	6/12/2015	6/26/2015	2015 Budgeted Positions
COUNCIL/CLERK'S OFFICE	37	37	37	37	38	38	37	40
MAYOR'S OFFICE	15	15	15	15	14	12	14	15
BUREAU OF NEIGHBORHOOD EMPOWERMENT	8	7	8	8	8	8	8	10
OFFICE OF MANAGEMENT & BUDGET	21	21	21	21	21	21	21	23
DEPT. OF INNOVATION & PERFORMANCE	51	51	51	51	51	55	56	62
HUMAN RELATIONS	5	5	5	5	5	5	5	8
CONTROLLER	51	51	51	51	51	52	52	56
FINANCE	54	54	54	54	55	56	55	65
FINANCE - THREE TAXING BODIES	8	8	8	8	8	8	8	10
LAW	29	29	29	30	31	30	30	31
OMI	9	9	9	9	9	8	8	11
PERSONNEL & CIVIL SERVICE	26	25	25	25	27	28	29	36
WORKFORCE INVESTMENT ACT	19	19	19	19	19	22	20	26
CITY PLANNING	30	31	31	32	33	34	35	40
CITY PLANNING - COMMUNITY DEVELOPMENT	11	12	12	12	12	12	12	13
PERMITS, LICENSES, AND INSPECTIONS (2)	62	65	65	66	65	64	65	72
PUBLIC SAFETY ADMINISTRATION	21	21	21	21	21	21	22	23
EMS	179	179	179	178	178	178	176	180
POLICE	923	919	919	907	897	893	889	970
SCHOOL GUARDS	92	92	92	90	90	90	75	103
FIRE	607	632	618	619	629	628	625	664
PUBLIC WORKS-ADMINISTRATION	13	13	13	13	13	13	13	14
PUBLIC WORKS-OPERATIONS	385	386	386	389	392	392	393	414
PUBLIC WORKS-ENVIRONMENTAL SERVICES	187	185	185	187	186	186	186	200
PUBLIC WORKS-ENG. & CONSTRUCTION	56	56	56	57	57	58	57	61
ANIMAL CONTROL	15	15	15	15	15	16	15	17
PARKS	74	74	73	72	72	75	75	93
CITIZENS' POLICE REVIEW BOARD	6	6	6	6	6	6	6	6
TOTAL	2,994	3,017	3,003	2,997	3,003	3,009	2,987	3,263

(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.

(2) As of December 31, 2014 The Bureau of Building Inspection was separated from the Department of Public Safety and made a stand-alone Department now known as the Department of Permits, Licenses, and Inspections.

CITY OF PITTSBURGH
Employee Headcount Summary By Union (1)

<u>BARGAINING UNIT</u>	<u>4/2/2015</u>	<u>4/17/2015</u>	<u>5/1/2015</u>	<u>5/15/2015</u>	<u>5/29/2015</u>	<u>6/12/2015</u>	<u>6/26/2015</u>
NO REPRESENTATION	429	424	412	406	412	422	410
FRATERNAL ORDER OF POLICE	848	845	845	844	842	838	832
FIREFIGHTERS	599	624	621	621	621	620	618
PJCBC BLUE COLLAR	336	341	341	342	346	347	347
TEAMSTERS/REFUSE	177	174	174	178	176	176	176
AFSCME FOREMAN	47	48	48	48	48	47	47
SEIU REC TEACHERS	55	55	54	52	52	52	52
SEIU SCHOOL GUARDS	95	95	95	93	93	93	94
AFSCME WHITE COLLAR	246	249	251	253	253	254	253
FRATERNAL ASSOC. OF PROF. PARAMEDICS	162	162	162	160	160	160	158
TOTAL	2,994	3,017	3,003	2,997	3,003	3,009	2,987

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