

# City of Pittsburgh

## Quarterly Financial & Performance Report

For the Period Ending March 31, 2015



Department of Finance  
and  
Office of Management and Budget

May 26, 2015



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



## OVERVIEW

This is the first 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 first quarter of the City's 2015 fiscal year, for the period of January 1, 2015 through March 31, 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 first quarter financial results for the balance of the fiscal year, forecast that the City will end the year with revenues exceeding budget by \$5.6 million, or 1.0 percent and expenditures under the final budget (adopted budget with prior year encumbrances) by \$5.5 million, or 1.0 percent. It is 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.

## REVENUE RESULTS AND PROJECTIONS

### **Budget Year 2015 – Revenue Summary:**

Revenue collections totaled \$184,230,812 in the first quarter of fiscal year 2015. This represents 35.7 percent of total budget for fiscal year 2015. This is \$5.2 million, or a 3.0 percent increase, more than the same period last year. In 2014, the City collected \$178.9 million, or 37.2 percent of the budgeted revenues through the first quarter. Revenues for fiscal year 2015 are projected to exceed budget by \$5.6 million.

	<b>First Quarter Collections</b>	<b>Fiscal Year 2015 Budget</b>
Real Estate Taxes	\$102,910,468	\$133,355,486
Other Taxes	\$(79,126)	\$2,908
Amusement Tax	\$3,749,288	\$14,658,433
Earned Income Tax	\$21,714,544	\$87,256,194
Deed Transfer Tax	\$4,980,880	\$18,099,199
Parking Tax	\$12,100,659	\$53,181,316
Institution and Service Privilege Tax	\$46,038	\$486,413
Facility Usage Fee	\$1,140,107	\$4,667,756
Payroll Preparation Tax	\$14,560,298	\$57,644,948
Local Service Tax	\$3,482,200	\$13,792,288
Public Service Privilege	\$90,478	\$634,314
Act 77 - Tax Relief	\$5,010,192	\$20,991,330
License and Permit	\$2,441,007	\$11,640,085
Charges for Services	\$4,373,339	\$39,226,006
Fines and Forfeits	\$403,055	\$8,840,520
Intergovernmental	\$5,100,680	\$49,569,819
Investment Earnings	\$12,076	\$135,413
Non-Profit Payment for Services	\$239,408	\$400,000
Miscellaneous	\$53,220	\$65,731
Fund Balance	\$1,902,000	\$1,902,000
<b>Total Revenues</b>	<b>\$184,230,812</b>	<b>\$516,550,159</b>

**Budget Year 2015 – Projected Revenue Collections**

Total collections for fiscal year 2015 revenues are expected to exceed budgeted revenues by \$5.6 million, or 1.0 percent.

	<b>Fiscal Year 2015 Budget</b>	<b>First Quarter Collections</b>	<b>Projected Collections</b>	<b>Variance from Budget</b>
Real Estate Taxes	\$133,355,486	\$102,910,468	\$30,775,116	\$330,098
Other Taxes	\$2,908	(\$79,126)	\$2,148	(\$79,886)
Amusement Tax	\$14,658,433	\$3,749,288	\$11,624,084	\$714,939
Earned Income Tax	\$87,256,194	\$21,714,544	\$65,508,940	(\$32,711)
Deed Transfer Tax	\$18,099,199	\$4,980,880	\$14,263,823	\$1,145,504
Parking Tax	\$53,181,316	\$12,100,659	\$41,471,490	\$390,833
Institution and Service Privilege Tax	\$486,413	\$46,038	\$454,701	\$14,326
Facility Usage Fee	\$4,667,756	\$1,140,107	\$4,102,645	\$574,997
Payroll Preparation Tax	\$57,644,948	\$14,560,298	\$43,573,487	\$488,837
Local Service Tax	\$13,792,288	\$3,482,200	\$10,314,779	\$4,691
Public Service Privilege	\$634,314	\$90,478	\$608,223	\$64,388
Act 77 - Tax Relief	\$20,991,330	\$5,010,192	\$15,071,146	(\$909,992)
License and Permit	\$11,640,085	\$2,441,007	\$8,088,764	(\$1,110,314)
Charges for Services	\$39,226,006	\$4,373,339	\$34,307,485	(\$545,182)
Fines and Forfeits	\$8,840,520	\$403,055	\$8,140,819	(\$296,645)
Intergovernmental	\$49,569,819	\$5,100,680	\$49,305,348	\$4,836,209
Investment Earnings	\$135,413	\$12,076	\$127,380	\$4,043
Non-Profit Payment for Services	\$400,000	\$239,408	\$160,592	-
Miscellaneous	\$65,731	\$53,220	\$61,785	\$49,274
Fund Balance	\$1,902,000	\$1,902,000	-	-
<b>Total Revenues</b>	<b>\$516,550,159</b>	<b>\$184,230,812</b>	<b>\$337,962,755</b>	<b>\$5,643,409</b>

Revenue categories projected to exceed budgeted amounts in fiscal year 2015 includes Real Estate Taxes, Amusement Tax, Deed Transfer Tax, Parking 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 Other Taxes, Earned Income Tax, Act 77 – Tax Relief, Licenses and Permit, Charges for Services, and Fines and Forfeitures.

Total year collections are projected to exceed budgeted revenues by \$5.6 million. 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 account, the 2014 budgeted revenue was instead recorded under the current fiscal year.

**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.

<b>Year-End Projected Revenues Vs. Budget</b>			
	<b>Actual Collections</b>	<b>2015 Budget</b>	<b>Percentage of Budget</b>
Real Estate Taxes	\$102,910,468	\$133,355,486	77.1%
Other Taxes	\$(79,126)	\$2,908	-2,720.9%
Amusement Tax	\$3,749,288	\$14,658,433	25.5%
Earned Income Tax	\$21,714,544	\$87,256,194	24.8%
Deed Transfer Tax	\$4,980,880	\$18,099,199	27.5%
Parking Tax	\$12,100,659	\$53,181,316	22.7%
Institution and Service Privilege Tax	\$46,038	\$486,413	9.4%
Facility Usage Fee	\$1,140,107	\$4,667,756	24.4%
Payroll Preparation Tax	\$14,560,298	\$57,644,948	25.2%
Local Service Tax	\$3,482,200	\$13,792,288	25.2%
Public Service Privilege	\$90,478	\$634,314	14.2%
Act 77 - Tax Relief	\$5,010,192	\$20,991,330	23.8%
<b>Total Revenues</b>	<b>\$169,706,026</b>	<b>\$404,770,585</b>	<b>41.9%</b>

Taking into consideration Fiscal Year 2015 first quarter collections, all revenues lines falling within the Major Tax Revenues category are projected to exceed budget except for Earned Income Tax, Act 77 – Tax Relief and Other Taxes.

**Real Estate Tax**

The City collected \$102,910,468 in Real Estate Tax collections in the first quarter of 2015. Comprised of Real Estate – Current, Real Estate – Prior Year, and Penalties and Interest, this represents 77.1 percent of total budgeted revenues within this category for fiscal year 2015. Revenue collection within this category has been quite strong through the first quarter. In the same period of fiscal year 2014, the City had only collected \$92,065,084 or 71.4 percent of total budget for Real Estate Tax. This represents a \$10,845,384, or 11.7 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 5.7 percent increase in total collections of budgeted revenues over the same period last year, however, shows considerable increases in total collections for the first quarter of this year.

***Current Year Real Estate***

Real Estate – Current collections are anticipated to exceed budget by \$0.6 million.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$119.3 million	\$128.1 million	\$128.7 million	\$0.6 million

***Prior Year Real Estate***

Real Estate – Prior Year collections are projected to fall below budget by \$0.3 million.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$3.9 million	\$4.5 million	\$4.2 million	(\$0.3) million

**Amusement Tax**

Amusement Tax receipts are expected to exceed budget by \$0.7 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	\$15.3 million	\$0.7 million

**Earned Income Tax**

Earned Income Tax is expected to fall marginally below budget by \$32,711.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$85.9 million	\$87.2 million	\$87.2 million	(\$0.0) million

**Deed Transfer Tax**

Deed Transfer Tax collections are projected to exceed budget by \$1.2 million. The surge in this revenue category can be partially attributed to increased property sales driven by low interest rates and the 2013 elimination of Deed Transfer Tax collection loopholes.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$20.0 million	\$18.0 million	\$19.2 million	\$1.2 million

**Parking Tax**

Parking Tax is anticipated to exceed budget by \$0.4 million.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$50.4 million	\$53.1 million	\$53.5 million	\$0.4 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	\$0.485 million	\$0.5 million	\$0.015 million

**Facility Usage Fee**

Facility usage fee collections are anticipated to exceed budget by \$0.6 million.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$4.7 million	\$4.6 million	\$5.2 million	\$0.6 million

**Payroll Preparation Tax**

The Payroll Preparation Tax is expected to exceed budget by \$0.5 million.

FY 2104 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$56.4 million	\$57.6 million	\$58.1 million	\$0.5 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	\$13.7 million	\$0.0 million

**Public Service Privilege**

Public Service Privilege collections are expected to marginally exceed 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 fall below budget by \$0.9 million. 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	\$20.0 million	(\$0.9) million

## Licenses and Permits

Revenues collected from Licenses and Permits for the first quarter of fiscal year 2015 totaled \$2,441,007. This represents 18.4 percent of total budgeted revenues for this category.

<b>Projected Revenues Vs. Budget</b>			
	<b>Estimated Collections</b>	<b>2015 Budget</b>	<b>Difference</b>
<b>Licenses</b>			
Liquor & Malt Beverage	\$409,550	\$413,507	(\$3,957)
Other License Revenue	\$1,406,914	\$1,408,686	(\$1,772)
<b>Permits</b>			
Commercial Building	\$4,243,688	\$3,872,089	\$371,599
Residential Building	\$346,647	\$330,594	\$16,053
Street Excavations	\$942,398	\$933,672	\$8,726
Encroachments	\$37,979	\$39,098	(\$1,119)
Zoning Fees	\$1,387,874	\$1,294,789	\$93,085
Zoning Board of Adjustments	\$90,759	\$71,335	\$19,424
Picnic and Ballfield	\$322,402	\$329,429	(\$7,027)
Employee Parking Fees	\$137,460	\$136,666	\$794
Fire Safety	\$603,437	\$597,554	\$5,883
Rental Registration Fee	-	\$1,620,000	(\$1,620,000)
Other Permit Revenue	\$600,663	\$592,667	\$7,996
<b>Total License &amp; Permit Revenues</b>	<b>\$10,529,771</b>	<b>\$11,640,085</b>	<b>(\$1,110,314)</b>

Total estimated collections for fiscal year 2015 are expected to fall below budget. In total, collections are projected to fall \$1,110,314 below budget. The main driving force behind this shortfall is the \$1,620,000 budgeted for Rental Registration Fees. Newly added to the fiscal year 2015 budget, revenue collections were contingent on the passage of legislation permitting the City of Pittsburgh to assess a fee on all Real Estate property dedicated to rentals or leases. 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, and Other Permit Revenue are all projected to exceed budget in fiscal year 2015. This is largely attributable to the increase in construction and development taking place within the City.

## Charges for Services

Revenues collected from Charges for Services for the first quarter of fiscal year 2015 totaled \$4,373,339. This represents 11.1 percent of total budgeted revenues for this category.

<b>Year-End Projected Revenues Vs. Budget</b>			
	<b>Estimated Collections</b>	<b>2015 Budget</b>	<b>Difference</b>
<b>Fees</b>			
Cable Bureau Revenue	\$5,636,789	\$5,261,901	\$374,888
Animal Care & Control Revenues	\$275,689	\$252,288	\$23,401
School Board Non-Resident Employee	\$3,184	\$4,084	(\$900)
Daily Parking Meters	\$9,647,604	\$9,647,604	-
Documents – Fire Records	\$4,047	\$3,055	\$992
Documents – Police Records	\$122,548	\$130,479	(\$7,931)
Lien Filling	\$82,295	\$75,505	\$6,790
Miscellaneous Public Works	\$675,335	\$675,966	(\$631)
Municipal Pension Plan	\$70,825	\$70,825	-
Fire Pension Plan	\$69,367	\$69,367	-
Police Pension Plan	\$69,367	\$69,367	-
Point State Park	\$272,000	\$272,000	-
Safety Inspections	\$73,495	\$52,757	\$20,738
Wilkinsburg – Trash	\$931,153	\$930,960	\$193
Wilkinsburg - Fire	\$1,648,352	\$1,648,352	-
Swimming Pools	\$339,934	\$340,472	(\$538)
Other Charges for Services - Fees	\$828,698	\$856,093	(\$27,395)
<b>Leases</b>			
Private Housing	\$6,573	\$6,167	\$406
Wharf Parking	\$346,423	\$346,423	-
Wharves	\$12,084	\$11,154	\$930
City Commercial Space	\$260,065	\$299,908	(\$39,843)
<b>Emergency Services</b>			
Medical Services Revenue	\$11,306,706	\$12,003,211	(\$696,505)
<b>Contracted Services</b>			
PWSA – Indirect Costs	\$1,850,000	\$1,850,000	-
Refuse – Dumpsters	\$101,792	\$86,785	\$15,007
Special Events Cost Recovery	\$1,998,333	\$2,023,352	(\$25,019)
<b>MBRO</b>			
Market Based Revenue Opportunities	\$281,527	\$300,000	(\$18,473)
<b>Miscellaneous</b>			
School Board Tax Collection	\$1,198,159	\$1,337,013	(\$138,854)
Library Tax Collection	\$95,376	\$122,972	(\$27,596)
Three Taxing Bodies	\$469,271	\$469,271	-
Miscellaneous	\$3,834	\$8,675	(\$4,841)
<b>Total Charges for Services</b>	<b>\$38,680,824</b>	<b>\$39,226,006</b>	<b>(\$545,182)</b>

Total estimated collections for this revenue category are projected to fall below budget by \$545,182. 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 \$696,505 below budget in fiscal year 2015. In addition, other revenue lines that are projected to fall below budget include; School Board Non-Tax Resident, Fire Records, Miscellaneous Public Works, Swimming Pool Revenue, Other Fees, City Commercial Space, Special Event Cost Recovery, School Board Tax Collection, Library Tax Collection and Miscellaneous Revenues.

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 \$374,888. This, along with other projected budget surpluses in other revenue lines within this category largely mitigate those shortfalls seen in other revenue lines.

**Fines and Forfeitures**

Revenues collected for Fines and Forfeitures in the first quarter of fiscal year 2015 totaled \$403,055. This represents 4.5 percent of budgeted revenues within this category.

<b>Year-End Projected Revenues Vs. Budget</b>			
	<b>Estimated Collections</b>	<b>2015 Budget</b>	<b>Difference</b>
Traffic Court	\$1,574,889	\$1,584,665	(\$9,776)
Parking Court	\$6,625,136	\$6,891,232	(\$266,096)
Magistrate	\$159,539	\$180,233	(\$20,694)
State Police	\$183,583	\$183,583	-
Settlements and Judgments	\$727	\$807	(\$80)
Fines and Forfeitures – Monies	\$29,404	-	-
<b>Total Fines &amp; Forfeitures Revenues</b>	<b>\$8,543,875</b>	<b>\$8,840,520</b>	<b>(\$296,645)</b>

Revenues within this category are projected to fall short of budget by \$296,645. The majority of this revenue gap can be attributed to projected decreases in collections from Parking Tickets. 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.

**Intergovernmental Revenues**

Revenues collected for Intergovernmental Revenues in the first quarter of fiscal year 2015 totaled \$5,100,680. This represents 10.2 percent of budgeted revenues within this category

<b>Year-End Projected Revenues Vs. Budget</b>			
	<b>Projected Collections</b>	<b>2015 Budget</b>	<b>Difference</b>
<b>Local Government</b>			
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)
<b>PA Commonwealth</b>			
Summer Food Program	\$55,000	\$55,000	-
State Pension Aid	\$18,145,922	\$18,145,922	-
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	\$4,630,000	\$4,630,000	-
<b>Federal Grants</b>			
CDBG – City Planning	\$290,000	\$290,000	-
COPS Grant	786,723	\$786,723	-
Workforce Investment Act	\$200,000	\$200,000	-
<b>Total License &amp; Permit Revenues</b>	<b>\$54,406,028</b>	<b>\$49,569,819</b>	<b>\$4,836,209</b>

Revenues within the Intergovernmental Revenues category are projected to exceed budget by \$4,836,209. This is mainly due to a 2014 scheduled revenue 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 account, the 2014 budgeted revenue was instead recorded in fiscal year 2015.

### Interest Earnings

Total collections for first quarter of fiscal year 2015 in the Interest Earnings category totaled \$12,076, or 8.9 percent of total budgeted revenues. Total collections for the year are projected to exceed budget by \$4,043.

<b>Year-End Projected Revenues Vs. Budget</b>			
	<b>Projected Collections</b>	<b>2015 Budget</b>	<b>Difference</b>
Interest Earnings	-	-	-
Investment Earnings	\$136,416	\$135,413	\$1,003
Project Fund Transfer	\$3,039	-	\$3,039
<b>Total License &amp; Permit Revenues</b>	<b>\$139,456</b>	<b>\$135,413</b>	<b>\$4,043</b>

### 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 \$239,408 in the first quarter of fiscal year 2015. Total collections for fiscal year 2015 are projected to equal budget, per the contractual nature of this revenue category.

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

### Miscellaneous Revenues

Miscellaneous Revenues collections for the first quarter of fiscal year 2015 totaled \$53,220. Total collections for fiscal year 2015 are projected to exceed budget by \$49,274. This is mainly attributable to the increased revenue collections from Sale of Public Property.

<b>Year-End Projected Revenues Vs. Budget</b>			
	<b>Projected Collections</b>	<b>2015 Budget</b>	<b>Difference</b>
Unidentified Revenue	\$3,981	\$3,906	\$75
Sale of Public Property	\$109,870	\$60,558	\$49,312
Donations	-	-	-
Proceeds from Lobbyist Reg.	\$1,153	\$1,267	(\$114)
<b>Total Miscellaneous Revenues</b>	<b>\$115,005</b>	<b>\$65,731</b>	<b>\$49,274</b>

## ***EXPENDITURE RESULTS AND PROJECTIONS***

Expenditures for the first quarter of 2015 totaled \$132.5 million, or 25.9 percent of the total adopted operating budget of \$510.5 million. This represents a \$4.1 million increase in expenditures compared to the same period in 2014, in which expenditures totaled \$128.4 million, or 26.2 percent of budget. An additional \$4.3 million in Employee Benefits, pension and OPEB contributions in particular, account for most of the first quarter increase.

Expenditures for 2015 are projected to total \$505 million, which is \$5.5 million below the budgeted expenditures of \$510.5 million.

### **Budget Year 2015 – Expenditure Summary**

<b>FY 2014 Actual</b>	<b>FY 2015 Budget</b>	<b>FY 2015 Estimate</b>	<b>Budget to Estimate</b>
\$471.6 million	\$510.5 million	\$505.0 million	(\$5.5) million

### **Salaries and Wages Expenditures**

Salaries and wages for the first quarter of 2015 totaled \$49.1 million, approximately 1.2 percent less than the \$49.7 million in 2014.

### **Salaries and Wages**

<b>FY 2014 Actual</b>	<b>FY 2015 Budget</b>	<b>FY 2015 Estimate</b>	<b>Budget to Estimate</b>
\$190.8 million	\$199.3 million	\$196.5 million	(\$2.8) 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

Police strength at the end of the first quarter totaled 868, which includes the 36 recruits who entered the Training Academy on February 2, 2015. Police Salaries, with longevity and acting pay, this quarter totaled \$15,346,040 which is \$1.08 million, or 7 percent, lower than in 2014.

#### 1<sup>st</sup> Quarter Salaries and Premium Pay

	2015	2014	2013
<b>Salaries</b>	\$15,346,040	\$16,431,876	\$15,372,809
<b>Premium Pay</b>	\$3,448,760	\$3,495,361	\$942,481

Premium pay expenditures are high compared to prior years. While \$3.4 million was expended this quarter, \$1.4 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. Once details and secondary employment have been removed from the 2014 and 2015 totals, premium pay in 2015 is down 12 percent compared to the first quarter in 2014.

Longevity pay within salaries is also down. The total paid in the first quarter is \$2,348,412 which is 6 percent less than in 2014, mainly due to the number of officer retirements.

#### Police Bureau Longevity Pay

	2015 Longevity	2014 Longevity	2013 Longevity	2012 Longevity
January	\$0	\$ 215,161	\$303,490	\$ 280,621
February	\$2,225,412	\$2,290,409	\$1,911,020	\$1,394,018
March	\$123,000	\$4,000	\$46,155	\$251,428
<b>Total</b>	<b>\$2,348,412</b>	<b>\$2,509,570</b>	<b>\$2,260,665</b>	<b>\$1,926,067</b>

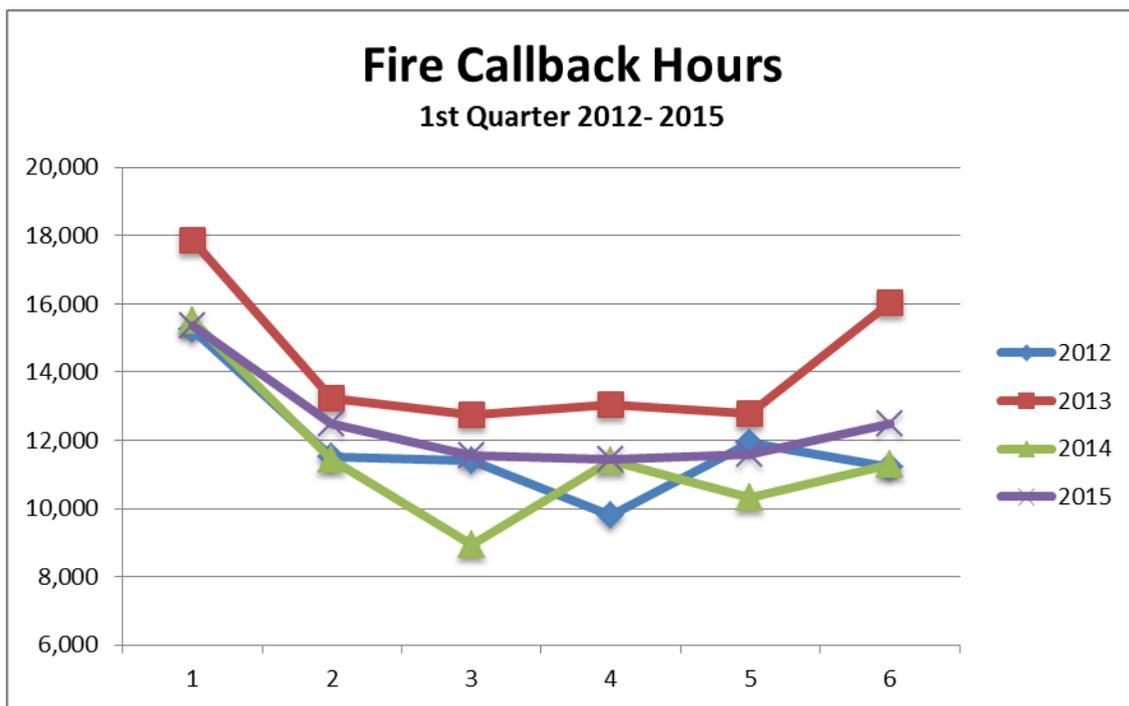
Overtime due to court appearances has been one of the main drivers of overtime. This too has decreased in the first quarter, as shown in the chart below. Overtime was 14 percent less than in 2014. The following table shows premium pay due to court overtime since 2012.

#### Premium Pay Due to Court Overtime (By Hours and Amount)

	2015	2014	2013	2012
<b>1<sup>st</sup> Quarter Totals</b>	15,657	18,027	17,207	17,716
	\$ 686,695	\$ 791,666	\$ 744,491	\$ 759,785
<b>1<sup>st</sup> Quarter Averages</b>	2,609	3,005	2,868	2,953
	\$ 114,449	\$ 131,944	\$ 124,082	\$ 126,631

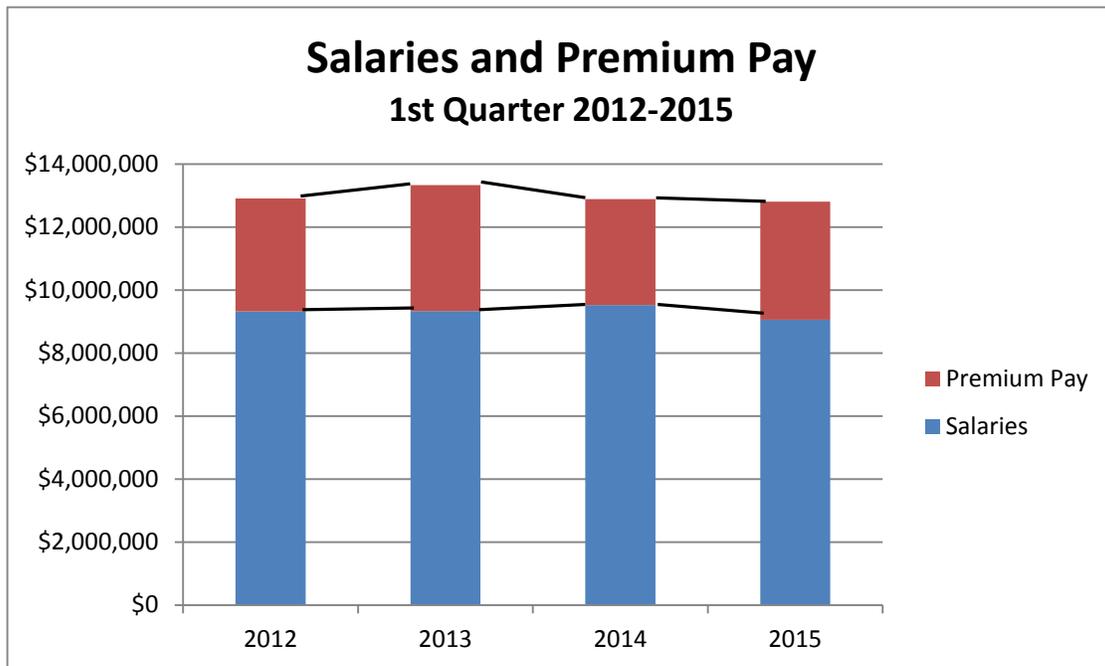
**Bureau of Fire**

The Bureau of Fire employed 605 firefighters as of March 31, 2015. The number of vacant firefighter positions is 51; however, a class of 30 entered the Academy on April 6, 2015. Callback hours are the main contributor to premium pay. Callback hours totaled 74,897 this quarter, an increase of 8 percent from this period last year. Premium pay generated from callback hours in the Fire Bureau is related to the total number of firefighters available to work the required shift. Each shift requires 159 firefighters. Callback hours are controlled through staffing levels. The average number of callback hours per pay period, 12,483, has not been this low since 2011 when callback hours averaged 9,555 per pay period. The following chart shows the number of first quarter callback hours for years 2012 through 2014:



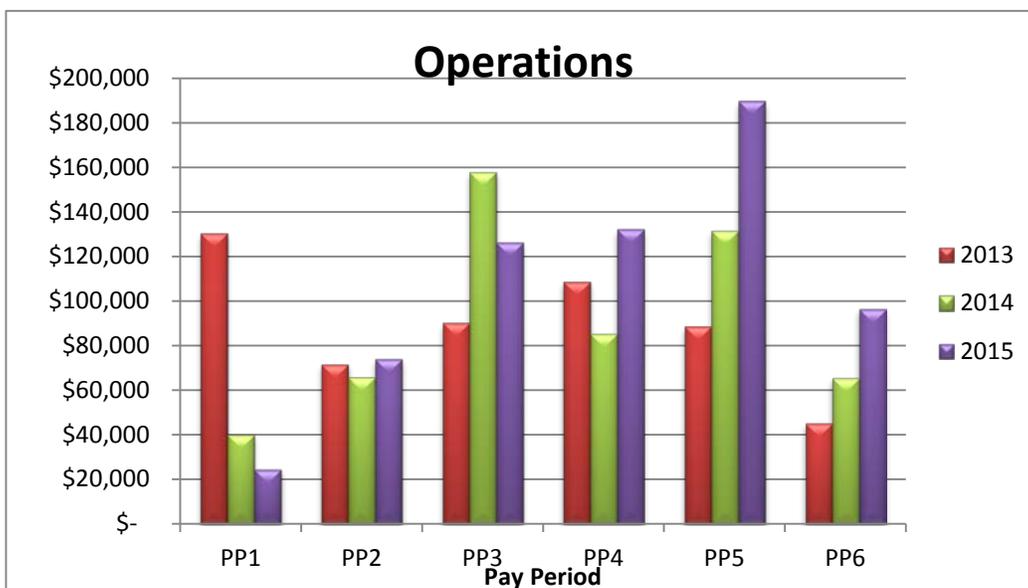
The following table and chart show comparisons between first quarter salaries, premium pay, and longevity from 2012 through 2015. Overall, salaries and premium pay are down 2 percent from last year. While salaries are down 6 percent, premium pay is up 11 percent. Callback hours are controlled through staffing levels. Therefore, the callback hours in 2015 will be slightly higher as Pittsburgh staffing numbers have decreased.

	2012	2013	2014	2015
<b>Salaries</b>	\$9,321,239	\$9,331,804	\$9,520,384	\$9,059,472
<b>Premium Pay</b>	\$3,585,088	\$3,998,820	\$3,371,114	\$3,753,196
<b>Longevity</b>	\$1,342,583	\$1,469,626	\$1,406,265	\$1,281,844

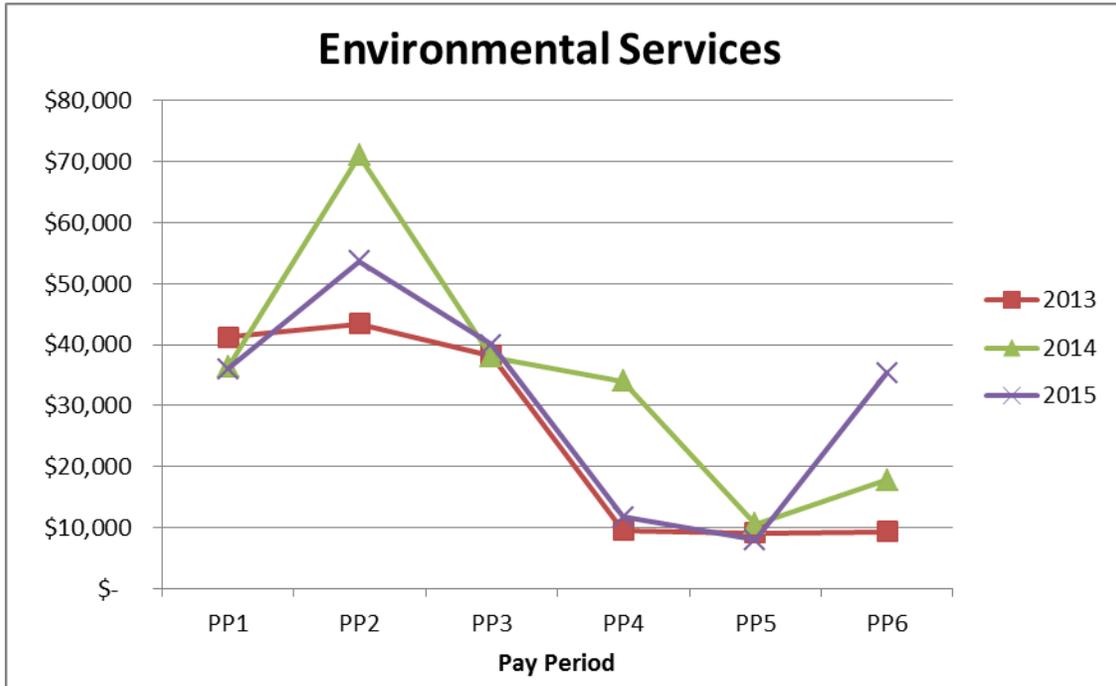


Department of Public Works

The chart below shows the number and dollar amount of hours paid out in the Bureau of Operations premium pay by pay period. The increase in Pay Period 5 can be attributed to the Mayor’s “Pothole Blitz” project. This project has crews working around the clock to repair roads damaged from winter season.



Environmental Services premium pay is trending similar to prior years. The dramatic increase in Pay period 6 can be attributed to recent staffing levels for the entire Environmental Services department. The department has experienced a high volume of turnover in recent months but is working diligently to fill the vacancies, thus bringing all crews to full capacity.



**2015 Net Operating Balance Summary**

	Jan	Feb	Mar	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Estimated	Year-End	Adopted	Reappropri. Of	Final	Variance Actual	% Variance
	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Actual	Revenue / Expenditures	Estimate	Budget	P/Y Enc.	Budget	to Budget	Actual to Budget
<b>Revenues</b>															
Real Estate Taxes	\$ 1,921,597	\$ 88,995,558	\$ 11,993,313	\$ 102,910,468	\$ 13,898,797	\$ 13,191,482	\$ 3,684,837	\$ 102,910,468	\$ 30,775,116	\$ 133,685,584	\$ 133,355,486	\$ -	\$ 133,355,486	\$ 330,098	0.25%
Other Taxes	\$ (75,341)	\$ (575)	\$ (3,211)	\$ (79,126)	\$ 1,048	\$ 313	\$ 787	\$ (79,126)	\$ 2,148	\$ (76,978)	\$ 2,908	\$ -	\$ 2,908	\$ (79,886)	-2747.11%
Amusement Tax	\$ 507,106	\$ 2,172,466	\$ 1,069,716	\$ 3,749,288	\$ 2,705,151	\$ 6,742,076	\$ 2,176,856	\$ 3,749,288	\$ 11,624,084	\$ 15,373,372	\$ 14,658,433	\$ -	\$ 14,658,433	\$ 714,939	4.88%
Earned Income Tax	\$ 2,363,132	\$ 13,937,206	\$ 5,414,206	\$ 21,714,544	\$ 23,555,605	\$ 20,185,073	\$ 21,768,262	\$ 21,714,544	\$ 65,508,940	\$ 87,223,483	\$ 87,256,194	\$ -	\$ 87,256,194	\$ (32,711)	-0.04%
Deed Transfer Tax	\$ 2,003,928	\$ 1,137,049	\$ 1,839,903	\$ 4,980,880	\$ 4,385,677	\$ 5,788,078	\$ 4,090,068	\$ 4,980,880	\$ 14,263,823	\$ 19,244,703	\$ 18,099,199	\$ -	\$ 18,099,199	\$ 1,145,504	6.33%
Parking Tax	\$ 4,038,541	\$ 3,596,740	\$ 4,465,378	\$ 12,100,659	\$ 14,283,865	\$ 14,277,987	\$ 12,909,638	\$ 12,100,659	\$ 41,471,490	\$ 53,572,149	\$ 53,181,316	\$ -	\$ 53,181,316	\$ 390,833	0.73%
Institution and Service Privilege Tax	\$ 2,375	\$ 1,292	\$ 42,371	\$ 46,038	\$ 448,167	\$ 5,212	\$ 1,321	\$ 46,038	\$ 454,701	\$ 500,739	\$ 486,413	\$ -	\$ 486,413	\$ 14,326	2.95%
Facility Usage Fee	\$ 252,758	\$ 743,668	\$ 143,681	\$ 1,140,107	\$ 653,548	\$ 1,635,677	\$ 1,813,420	\$ 1,140,107	\$ 4,102,645	\$ 5,242,753	\$ 4,667,756	\$ -	\$ 4,667,756	\$ 574,997	12.32%
Payroll Preparation Tax	\$ 895,535	\$ 8,715,279	\$ 4,949,483	\$ 14,560,298	\$ 16,159,960	\$ 13,808,738	\$ 13,604,789	\$ 14,560,298	\$ 43,573,487	\$ 58,133,785	\$ 57,644,948	\$ -	\$ 57,644,948	\$ 488,837	0.85%
Local Service Tax	\$ 1,178,897	\$ 2,241,330	\$ 61,974	\$ 3,482,200	\$ 3,276,380	\$ 4,491,721	\$ 2,546,678	\$ 3,482,200	\$ 10,314,779	\$ 13,796,979	\$ 13,792,288	\$ -	\$ 13,792,288	\$ 4,691	0.03%
Public Service Privilege	\$ 1,983	\$ 5,065	\$ 83,430	\$ 90,478	\$ 317,381	\$ 197,584	\$ 93,258	\$ 90,478	\$ 608,223	\$ 698,702	\$ 634,314	\$ -	\$ 634,314	\$ 64,388	10.15%
Act 77 - Tax Relief	\$ 1,666,760	\$ 1,861,425	\$ 1,482,007	\$ 5,010,192	\$ -	\$ 8,020,205	\$ 7,050,941	\$ 5,010,192	\$ 15,071,146	\$ 20,081,338	\$ 20,991,330	\$ -	\$ 20,991,330	\$ (909,992)	-4.34%
License and Permit	\$ 764,218	\$ 763,406	\$ 913,383	\$ 2,441,007	\$ 2,960,434	\$ 3,056,245	\$ 2,072,084	\$ 2,441,007	\$ 8,088,764	\$ 10,529,771	\$ 11,640,085	\$ -	\$ 11,640,085	\$ (1,110,314)	-9.54%
Charges for Services	\$ 1,254,191	\$ 2,633,024	\$ 486,123	\$ 4,373,339	\$ 7,178,388	\$ 7,377,938	\$ 19,751,159	\$ 4,373,339	\$ 34,307,485	\$ 38,680,824	\$ 39,226,006	\$ -	\$ 39,226,006	\$ (545,182)	-1.39%
Fines and Forfeits	\$ 128,131	\$ 119,233	\$ 155,691	\$ 403,055	\$ 3,770,317	\$ 2,167,178	\$ 2,203,324	\$ 403,055	\$ 8,140,819	\$ 8,543,875	\$ 8,840,520	\$ -	\$ 8,840,520	\$ (296,645)	-3.36%
Intergovernmental	\$ 5,100,680	\$ -	\$ -	\$ 5,100,680	\$ 7,981,107	\$ 25,853,368	\$ 15,470,873	\$ 5,100,680	\$ 49,305,348	\$ 54,406,028	\$ 49,569,819	\$ -	\$ 49,569,819	\$ 4,836,209	9.76%
Interest Earnings	\$ 3,073	\$ 3,827	\$ 5,176	\$ 12,076	\$ 31,388	\$ 54,521	\$ 41,471	\$ 12,076	\$ 127,380	\$ 139,456	\$ 135,413	\$ -	\$ 135,413	\$ 4,043	2.99%
Non-Profit Payment for Services	\$ 87,078	\$ 10,000	\$ 142,330	\$ 239,408	\$ 51,687	\$ 28,945	\$ 79,960	\$ 239,408	\$ 160,592	\$ 400,000	\$ 400,000	\$ -	\$ 400,000	\$ 0	0.00%
Miscellaneous	\$ 1,100	\$ 500	\$ 51,620	\$ 53,220	\$ 24,284	\$ 35,548	\$ 1,953	\$ 53,220	\$ 61,785	\$ 115,005	\$ 65,731	\$ -	\$ 65,731	\$ 49,274	74.96%
Beginning Fund Balance	\$ 1,902,000	\$ -	\$ -	\$ 1,902,000	\$ -	\$ -	\$ -	\$ 1,902,000	\$ -	\$ 1,902,000	\$ 1,902,000	\$ -	\$ 1,902,000	\$ -	0.00%
<b>Total Revenues</b>	<b>\$ 23,997,742</b>	<b>\$ 126,936,494</b>	<b>\$ 33,296,575</b>	<b>\$ 184,230,812</b>	<b>\$ 101,683,184</b>	<b>\$ 126,917,892</b>	<b>\$ 109,361,680</b>	<b>\$ 184,230,812</b>	<b>\$ 337,962,755</b>	<b>\$ 522,193,567</b>	<b>\$ 516,550,159</b>	<b>\$ -</b>	<b>\$ 516,550,159</b>	<b>\$ 5,643,408</b>	<b>1.09%</b>
<b>Expenditures</b>															
Salaries and Wages	\$ 15,103,555	\$ 18,876,859	\$ 15,188,288	\$ 49,168,702	\$ 50,813,147	\$ 45,181,080	\$ 51,429,798	\$ 49,168,702	\$ 147,424,026	\$ 196,592,728	\$ 199,360,054	\$ -	\$ 199,360,054	\$ (2,767,326)	-1.39%
Employee Benefits	\$ 13,009,514	\$ 7,597,591	\$ 24,026,691	\$ 44,633,797	\$ 33,890,463	\$ 34,157,489	\$ 49,742,808	\$ 44,633,797	\$ 117,790,760	\$ 162,424,557	\$ 163,446,833	\$ 7,328	\$ 163,454,161	\$ (1,029,604)	-0.63%
Professional and Technical Services	\$ 1,065,567	\$ 865,380	\$ 1,010,953	\$ 2,941,900	\$ 3,974,275	\$ 4,004,836	\$ 4,612,350	\$ 2,941,900	\$ 12,591,461	\$ 15,533,361	\$ 14,173,340	\$ 1,622,676	\$ 15,796,016	\$ (262,655)	-1.66%
Property Services	\$ 817,999	\$ 1,679,800	\$ 1,913,274	\$ 4,411,074	\$ 5,285,159	\$ 5,460,402	\$ 5,468,203	\$ 4,411,074	\$ 16,213,763	\$ 20,624,837	\$ 21,565,574	\$ 22,127	\$ 21,587,701	\$ (962,864)	-4.46%
Other Services	\$ 192,613	\$ 200,341	\$ 174,984	\$ 567,938	\$ 452,653	\$ 445,422	\$ 356,173	\$ 567,938	\$ 1,254,247	\$ 1,822,185	\$ 1,684,272	\$ 97,255	\$ 1,781,527	\$ 40,658	2.28%
Supplies	\$ 959,816	\$ 1,230,174	\$ 1,224,492	\$ 3,414,482	\$ 3,280,977	\$ 3,345,524	\$ 3,705,367	\$ 3,414,482	\$ 10,331,868	\$ 13,746,349	\$ 13,637,477	\$ 416,988	\$ 14,054,465	\$ (308,116)	-2.19%
Property	\$ 15,770	\$ 423,234	\$ 76,254	\$ 515,258	\$ 670,330	\$ 675,009	\$ 670,009	\$ 515,258	\$ 2,015,349	\$ 2,530,607	\$ 2,153,806	\$ 575,977	\$ 2,729,783	\$ (199,176)	-7.30%
Miscellaneous	\$ 63,329	\$ 59,976	\$ 135,173	\$ 258,478	\$ 630,395	\$ 630,395	\$ 928,995	\$ 258,478	\$ 2,189,786	\$ 2,448,264	\$ 2,504,781	\$ -	\$ 2,504,781	\$ (56,517)	-2.26%
Debt Service	\$ -	\$ 26,590,053	\$ -	\$ 26,590,053	\$ 558	\$ 62,434,520	\$ 265,709	\$ 26,590,053	\$ 62,700,786	\$ 89,290,840	\$ 89,291,397	\$ -	\$ 89,291,397	\$ (558)	0.00%
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Expenditures</b>	<b>\$ 31,228,163</b>	<b>\$ 57,523,408</b>	<b>\$ 43,750,110</b>	<b>\$ 132,501,682</b>	<b>\$ 98,997,957</b>	<b>\$ 156,334,677</b>	<b>\$ 117,179,411</b>	<b>\$ 132,501,682</b>	<b>\$ 372,512,046</b>	<b>\$ 505,013,728</b>	<b>\$ 507,817,534</b>	<b>\$ 2,742,352</b>	<b>\$ 510,559,886</b>	<b>\$ (5,546,158)</b>	<b>-1.09%</b>
<b>Net Operating Balance</b>	<b>\$ (7,230,421)</b>	<b>\$ 69,413,086</b>	<b>\$ (10,453,535)</b>	<b>\$ 51,729,130</b>	<b>\$ 2,685,226</b>	<b>\$ (29,416,785)</b>	<b>\$ (7,817,732)</b>	<b>\$ 51,729,130</b>	<b>\$ (34,549,291)</b>	<b>\$ 17,179,839</b>	<b>\$ 8,732,625</b>	<b>\$ (2,742,352)</b>	<b>\$ 5,990,274</b>		



**City of Pittsburgh**

**Quarterly Financial &  
Performance Report**

For the Period Ending March 31, 2015

**Act 47  
Coordinators'  
Report**



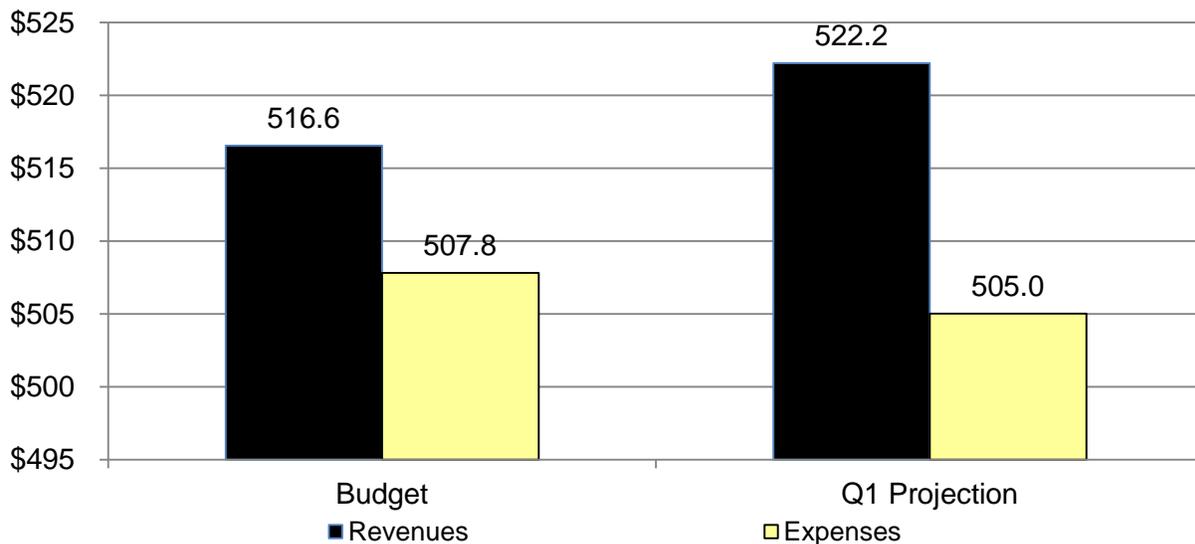
May 12, 2015

We have reviewed the City of Pittsburgh’s Quarterly Financial and Performance Report for the first quarter of 2015. This report covers the first three-month period of the City’s 2015 fiscal year, running from January 1, 2015 through March 31, 2015.

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.

The City’s first quarter financial results for the balance of the fiscal year forecast that the City will end the year with revenues exceeding budget by \$5.6 million, or 1.0 percent and expenditures under the final budget (adopted budget with prior year encumbrances) by \$5.5 million, or 1.0 percent. 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 Q1 Year End Projection (\$ Millions)<sup>1</sup>**



The \$522.2 million revenue total includes the use of \$1.9 million in prior year fund balance allocated to fund the Severance Incentive Program. In early 2014 the City allocated \$7.1 million from its prior year fund balance to support the Severance Incentive Program (SIP). Based on

<sup>1</sup> In both scenarios the revenues include the use of 1.9 million in prior year fund balance.

employee participation levels, the City will only spend \$4.7 million for SIP payouts spread over three years, including \$1.9 million this year.

On the expenditure side, the City projects it will spend \$2.8 million (or 0.6 percent) less than its original adopted budget of \$507.8 million. The marginal savings is primarily related to lower than anticipated spending on salaries and employee benefits across multiple departments.

## **Revenues**

The City implemented a new financial management system in 2012. This system changed how the City tracks revenues in its quarterly reports. The new 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 Q1 2015 collections to the first quarter revenues for 2011 through 2014 according to the former account structure.

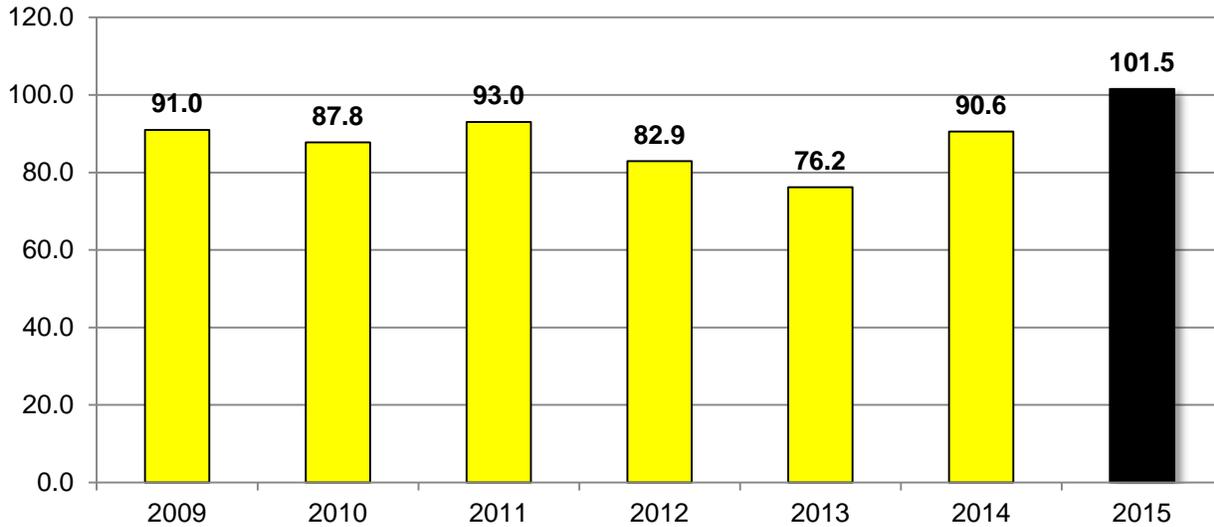
### *Revenue performance*

Based on the first quarter results, the City projects \$522.2 million in total year-end revenue for 2015, which would be \$5.6 million (or 1.1 percent) more than budgeted. As noted earlier, most of that difference is attributable to \$5.1 million in slots revenue arriving in early 2015 instead of late 2014.

The City collected \$184.2 million in Q1 2015, which was \$12.4 million (or 7.2 percent) more than it collected in Q1 2014. 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 \$10.9 million (or 12.1 percent) more than through the same period last year.

The following chart shows the City's first quarter current year real estate tax revenues and the corresponding tax rates. Current year real estate tax revenues were lower in the first quarters of 2012 and 2013 than prior years because of issues related to the Allegheny County reassessment. In both years there was uncertainty whether the City could use the new assessment, so City tax bills were mailed later than usual and the deadline for taxpayers to receive the two percent discount for early payment was extended. The drop in 2013 revenues was also 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 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.

**First Quarter Current Year Real Estate Tax Revenue (\$M)**



	2009	2010	2011	2012	2013	2014	2015
Q1 revenue	91,001,302	87,765,515	92,989,670	82,941,344	76,170,459	90,594,780	101,520,744
Tax Rate	10.80	10.80	10.80	10.80	7.56	7.56	8.06

The City projects 13 of its 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. Of those thirteen categories, the three that will fall at least \$300,000 short of budget are shown below.<sup>2</sup>

**Revenues with a Projected Variance of at least \$300,000**

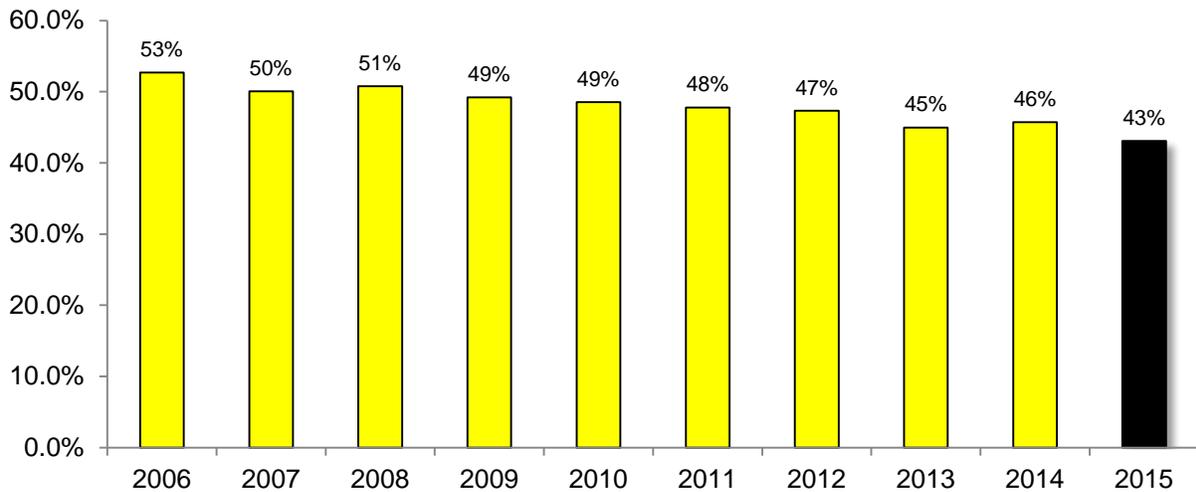
	Projected FY2015	Budgeted FY2015	Variance (\$)	Variance (%)
License and Permit	10,529,771	11,640,085	(1,110,314)	-9.5%
Act 77 - Tax Relief	20,081,338	20,991,330	(909,992)	-4.3%
Charges for Services	38,680,824	39,226,006	(545,182)	-1.4%
<b>Total</b>	<b>69,291,933</b>	<b>71,857,421</b>	<b>(2,565,488)</b>	<b>-3.6%</b>

The shortfall in **licenses and permits** 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.

<sup>2</sup> The five categories with smaller variances are public service privilege revenues (\$86,000), other taxes (\$12,000), institution and service privilege tax (\$9,000) and miscellaneous (\$800)

The projected shortfall in **Act 77 Tax Relief** is due in part to a drop in the City’s share of total sales tax revenues. Under Pennsylvania Act 77 of 1993, Allegheny County and its municipalities receive one-half of a 1 percent County sales tax to support general municipal services.<sup>3</sup> The formula used to distribute revenue is based on a calculation that includes the municipality’s tax revenue, its population and the market value of taxable property. There is an inverse relationship between the market value of properties in a municipality and its share of total tax revenues. For a given level of total revenue available, the municipality’s share of that total revenue decreases as market values of taxable property in that municipality increase. Pittsburgh’s share has dropped from 53 percent in 2005-2006 to 43 percent in 2014-2015 as shown below.

**City of Pittsburgh Weighted Act 77 Tax Average, 2006 - 2015**



Source: Pennsylvania Department of Community and Economic Development

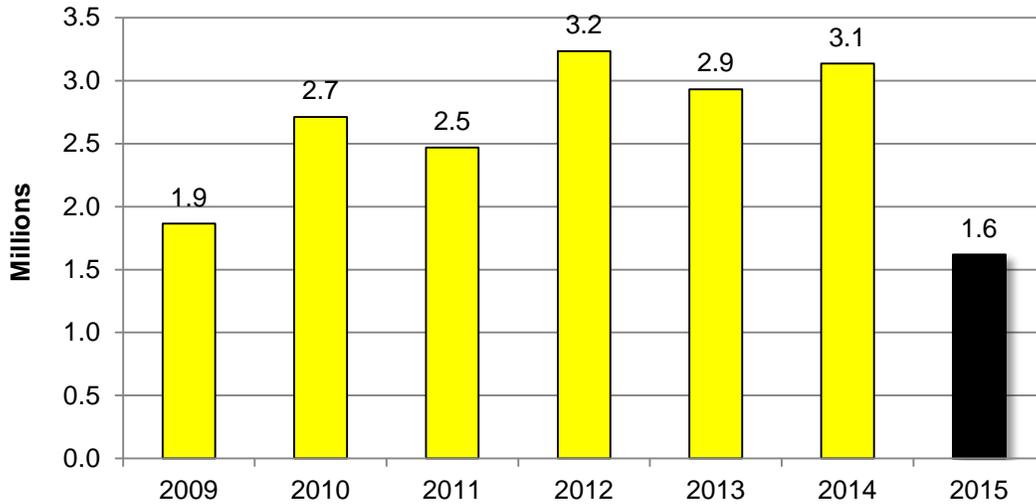
While the City anticipates that it will receive less Act 77 revenue than budgeted, it should also receive more in its General Fund than in 2014. In prior years the City used a portion of this revenue to pay debt service on economic development bonds issued by the Urban Redevelopment Authority in 1995. 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 \$1.3 million more from this source during Q1 2015 than during Q1 2014.

As explained in the City’s narratives, the shortfall in **charges for services** is mostly due to less-than-expected EMS revenues. Through March 2015, the City received \$1.6 million, close to half the amount collected through March 2014 and the lowest amount since at least 2009. According to the City, the drop was due to a timing quirk where March receipts were deposited shortly after the first quarter ended. Adjusting for that timing quirk, the City would have received \$2.8 million, which would have been \$308,000 (or 9.8 percent) less than through the same period last year.

<sup>3</sup> The other half percent is used to maintain major cultural and recreation facilities in Allegheny County, including five parks in the City of Pittsburgh.

The City budgeted \$12.0 million in 2015 and now projects \$11.3 million for EMS revenues. At that level, EMS revenues would be \$2.1 million (or 15.4 percent) less than last year's total of \$13.4 million.

### First-Quarter EMS Revenues, 2009 - 2015



Partially offsetting these variances, the City projects four categories will exceed budget by at least \$500,000. Intergovernmental revenues are projected to exceed budget by \$4.8 million because \$5.1 million in economic development slot revenue arrived in early 2015 instead of late 2014. The **deed transfer tax** is projected to exceed budget by \$1.1 million (or 6.3 percent) and 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.

### Expenditures with a Projected Variance of at least \$500,000

	Projected FY2015	Budgeted FY2015	Variance (\$)	Variance (%)
Intergovernmental	54,406,028	49,569,819	4,836,209	9.8%
Deed Transfer Tax	19,244,703	18,099,199	1,145,504	6.3%
Amusement Tax	15,373,372	14,658,433	714,939	4.9%
Facility Usage Fee	5,242,753	4,667,756	574,997	12.3%
<b>Total</b>	<b>94,266,856</b>	<b>86,995,207</b>	<b>7,271,649</b>	<b>8.4%</b>

### Expenses

The City spent \$132.5 million or 26.1 percent of its annual \$507.8 million operating budget through the first quarter of 2015. Based on those results, the City projects it will spend \$505.0

million this year, which would be \$2.8 million or 0.6 percent less than budgeted.<sup>4</sup> At that level, 2015 expenditures would be 7.1 percent higher than last year's non-audited total of \$471.7 million.

The City projects year-end expenditures will finish at or below budget for six of the ten subclasses. The subclass with the largest savings by dollar amount is **salaries and wages** (\$2.8 million or 1.4 percent). The savings is largely driven by vacancies. The City had 3,152 filled positions as of March 20, 2015 compared to 3,263 budgeted positions. The Bureau of Police has the largest projected savings by dollar amount at \$761,000, though that's just 1.0 percent of the salary budget. As of the last pay period in March, the Bureau had 926 filled positions compared to 970 budgeted positions.<sup>5</sup> As noted in the City's report, this includes 36 recruits who entered the Police Training Academy in February 2015.

The subclass with the second largest savings by dollar amount is **employee benefits** (\$1.0 million or 0.6 percent). Most of the savings comes from active employee health insurance, where the City projects to spend \$614,000 (or 1.6 percent) less than budgeted. The City also projects it will spend \$605,000 (or 7.6 percent) less than budgeted on social security and unemployment compensation.

The four subclasses where the City projects to spend more than budgeted are professional and technical services (\$1.4 million or 9.6 percent), property (\$377,000 or 17.5 percent), other services (\$138,000 or 8.2 percent) and supplies (\$109,000 or 0.8 percent).

With the exception of the other services subclass,<sup>6</sup> the City projects to exceed its budget targets in these subclasses because of prior year encumbrances. Encumbrances are expenditures that the City incurred in 2014, but will not actually be processed for payment until 2015. For example, the City had \$1.6 million in encumbrances for **professional and technical services**. Paying those encumbrances in 2015 will push the City over the \$14.2 million budget allocation by \$1.4 million. If the \$1.6 million re-appropriated from the 2014 budget is added to the \$14.2 million allocation for 2015, then the City projects it will spend \$263,000 less than budgeted.

### *Expenditures by department*

When compared to the approved 2015 budget, the City projects four departments or bureaus will spend more than budgeted this year. The Bureau of Public Safety Administration will exceed budget by \$432,000 (or 15.0 percent) and the Office of Management and Budget will exceed budget by \$297,000 (or 1.9 percent). Both units are projected to exceed their budget targets due to vehicle encumbrances.<sup>7</sup> Animal Care and Control will exceed budget by \$147,000 (or 10.5

<sup>4</sup> 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.

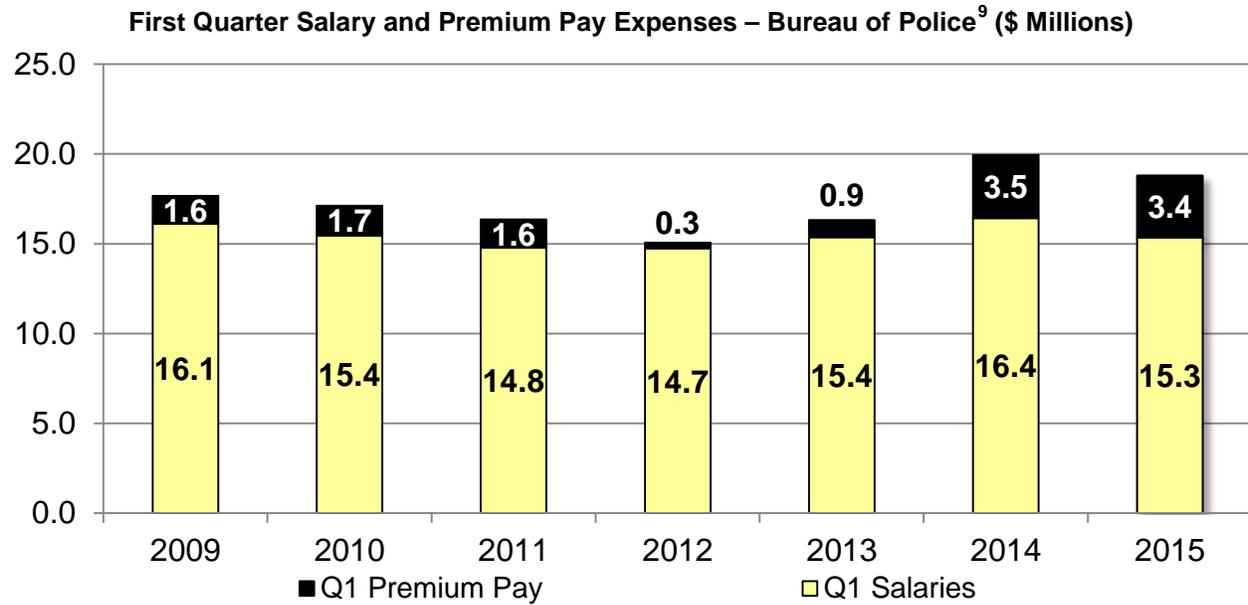
<sup>5</sup> This includes police officers and civilians, except school crossing guards.

<sup>6</sup> The City projects it will spend more than budgeted for "other services," even with the encumbrances removed, primarily because of higher than expected spending on advertising and printing/binding.

<sup>7</sup> Because the City eliminated the Procurement, Fleet, and Asset services of the Bureau of Finance in 2014, the Office of Management and Budget now manages fleet services.

percent) because of a \$379,000 encumbrance related to its spay-and-neuter program. The City projects that the Law Department will exceed its budget by \$10,000 (or 0.2 percent).

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 \$15.3 million on salaries, in-grade pay and longevity through Q1 2015, which was \$1.1 million (or 6.6 percent) less than through the same period last year.<sup>8</sup> When combined with premium pay, the City spent \$18.8 million on these forms of cash compensation through the first quarter this year.



The higher salary spending in 2014 was partly due to a one-time bonus awarded to all FOP members, totaling \$856,000. The bonus was the result of savings achieved by using compensatory time banks instead of overtime. Setting that bonus aside, the City’s spending on salaries has remained level since 2013.

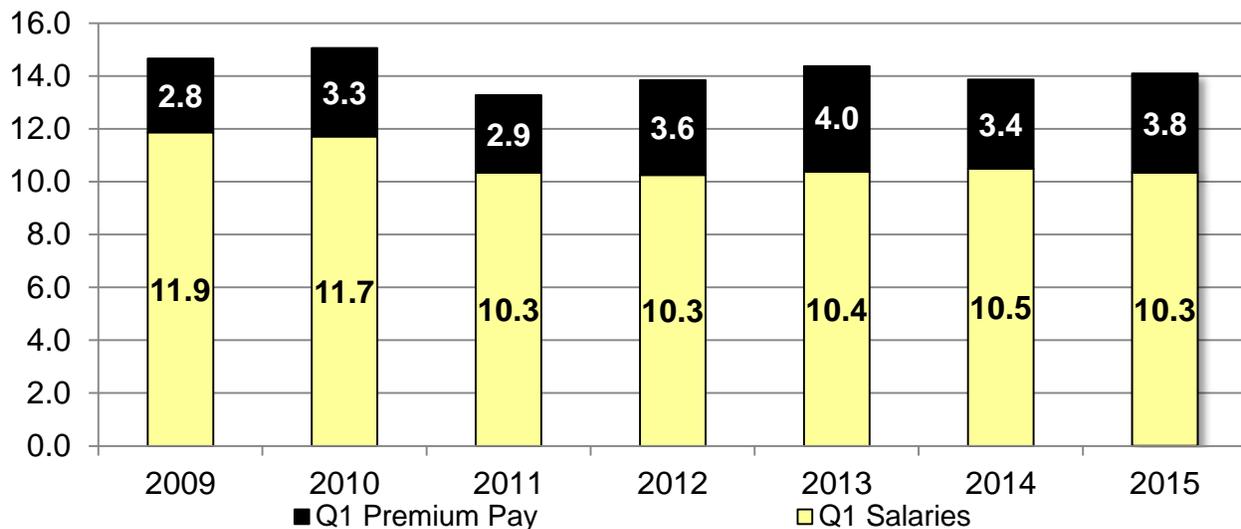
The City’s narrative explains the high premium pay spending in 2014 and 2015 compared to prior years. Payments from outside entities that employ off-duty police officers for additional security are tracked in a separate Secondary Employment Trust Fund that eventually reimburses the General Fund. There is a lag between the City’s premium pay expenditures and the transfer from the Trust Fund to offset them. Compared to Q1 2014, premium pay spending was \$47,000 (or 1.3 percent) less in 2015.

Looking at the **Bureau of Fire**, the City spent slightly less on salaries (\$158,000 or 1.5 percent) and more on premium pay (\$382,000 or 11.3 percent) than in Q1 2014.

<sup>8</sup> The comparisons include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

<sup>9</sup> Salary expenditures include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

**First Quarter Salary and Premium Pay Expenses – Bureau of Fire<sup>10</sup>**



The Fire Department had 54 firefighter vacancies at the end of Q1 2015. While the City filled some of these vacancies with an April training class of 30 new firefighters, there were still at least 24 vacancies, assuming no further attrition or hiring. Within the salary category, the vacancy savings offset the cost of any applicable step or longevity increases.

The vacancies also impact premium pay, which is mostly driven by firefighters being “called back” to fill open shifts. The City had 5,696 (or 8.7 percent) more call back hours in Q1 2015 than in Q1 2014. The following table shows total call back hours and premium pay spending in the first quarters in the last three years.

**Q1 Call Back Hours and Premium Pay, 2013 - 2015**

	2013	2014	2015
Q1 Call Back Hours	85,732	68,928	74,897
% Change	N/A	-19.6%	8.7%
Q1 Premium Pay	3,998,820	3,371,114	3,753,196
% Change	N/A	-15.7%	11.3%

**Staffing<sup>11</sup>**

As of the last pay period in Q1 2015, the total active employee head count across all funds was 3,152, which is almost the same as the last pay period of Q4 2014. The table below shows the departments and bureaus with a net head count change of at least three over this time.

<sup>10</sup> Salary expenditures include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

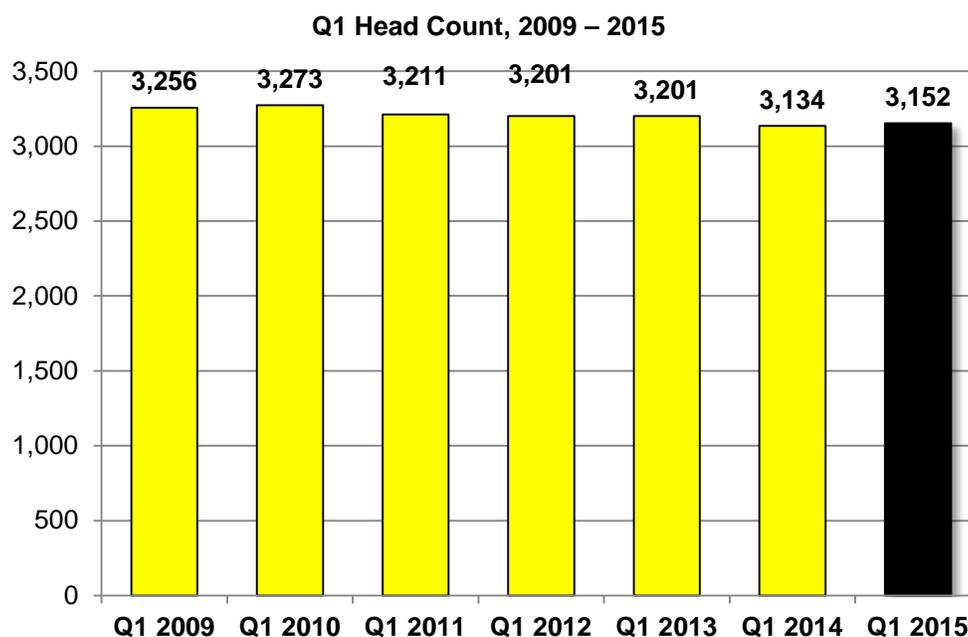
<sup>11</sup> The headcount figures used here cover all City funds. They include all active employees, including those on various types of leave.

### Head Count Change by Department/Bureau

	Q4 2014	Q1 2015	Change	Change (%)
Innovation and Performance	52	56	4	7.7%
Controller	46	50	4	8.7%
Finance	63	67	4	6.3%
EMS	175	179	4	2.3%
Public Works	656	653	-3	-0.5%
Parks	188	184	-4	-2.1%
Fire	618	610	-8	-1.3%
<b>Citywide</b>	<b>3,153</b>	<b>3,152</b>	<b>-1</b>	<b>0.0%</b>

The increases in the Department of Innovation and Performance (previously City Information Systems), Controller, Finance and EMS are related to filling vacant positions. The decrease in the Bureau of Fire is due to the retirement of eight firefighters during Q1 2015.

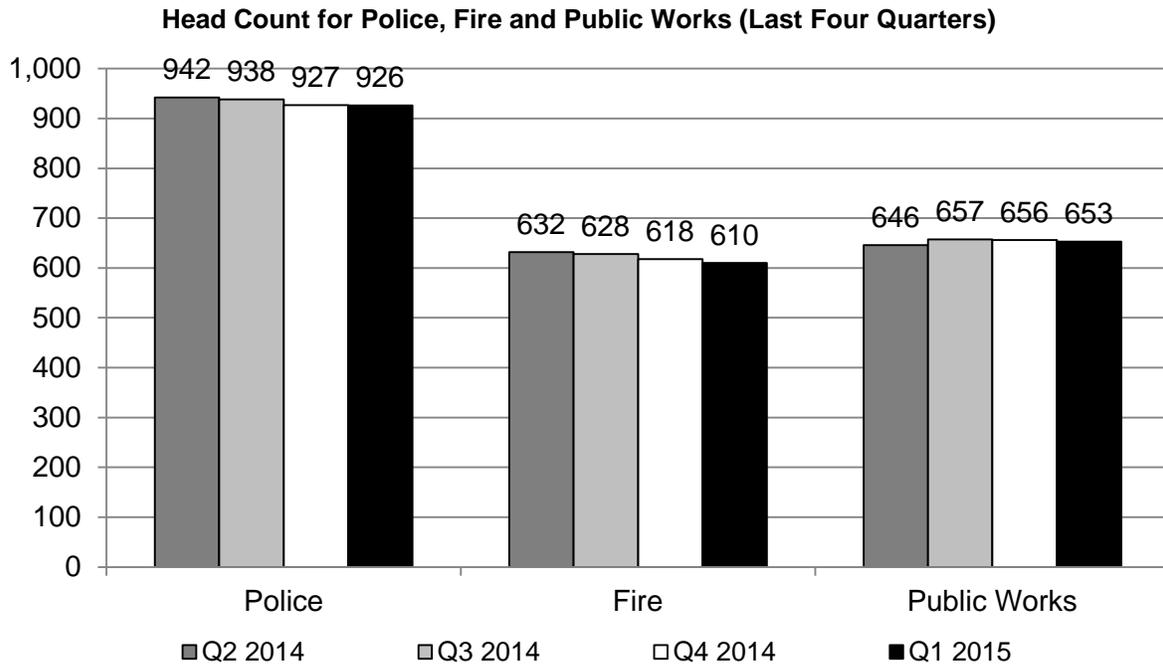
The following chart compares head count for the first quarters of 2009 through 2015, accounting for seasonal changes during the year. Head count increased by 18 positions (or 0.6 percent) compared to Q1 2014, but has generally been declining since 2010.



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.<sup>12</sup> Fire has fewer employees now than a

<sup>12</sup> 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 Engineering and Construction.

year ago, but the first-quarter headcount excludes the 30 new firefighters that entered in April, as mentioned previously.



*Summary*

Based on this year’s first quarter results, the City projects General Fund revenues (\$522.2 million) will exceed expenditures (\$505.0 million) for a positive operating result of \$17.2 million. The \$522.2 million revenue total includes the use of \$1.9 million in prior year fund balance allocated to fund the Severance Incentive Program. Excluding the fund balance, 2015 revenues are projected to exceed expenditures for a positive operating result of \$15.3 million (or 3.0 percent).

On the revenue side, the City projects to receive \$5.6 million (or 1.1 percent) more than budgeted because of a timing quirk related to some 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, some revenues are projected to exceed budget and others are projected to fall short of it, bringing the total very close to the original amount budgeted.

On the expenditure side, the City projects it will spend \$2.8 million (or 0.6 percent) less than its original adopted budget of \$507.8 million. The marginal savings is primarily related to lower than anticipated spending on salaries and employee benefits across multiple departments.

**Historical Revenues Tracked According to Former Categories**

	1Q FY2011	1Q FY2012	1Q FY2013	1Q FY2014	1Q FY2015	1Q FY14 to 1Q FY15 Difference	% Difference
Real Estate Tax - Current	92,989,670	82,941,344	76,170,459	90,594,780	101,520,744	10,925,965	12.1%
Real Estate Tax - Prior	999,816	1,570,147	1,347,606	1,312,329	1,270,413	(41,916)	-3.2%
Payroll Prep Tax	12,754,204	12,986,450	13,704,377	13,652,184	14,467,529	815,345	6.0%
Amusement Tax	3,525,045	1,962,074	1,584,901	3,425,638	3,743,884	318,246	9.3%
Earned Income Tax	18,486,268	10,291,770	20,926,118	21,372,469	21,708,839	336,370	1.6%
Deed Transfer Tax	4,008,455	2,452,426	3,198,452	4,667,233	4,980,880	313,646	6.7%
Parking Tax	10,810,289	11,343,572	11,346,550	11,676,750	12,085,422	408,672	3.5%
EMST/LST	3,481,481	3,361,093	3,440,246	3,515,810	3,462,743	(53,067)	-1.5%
Business Privilege Tax	133,213	19,881	13,335	1,563	-1,809	(3,372)	-215.7%
Facility Usage Fee	897,961	1,002,794	519,960	946,877	1,127,861	180,984	19.1%
Other Taxes	429,921	408,251	183,566	311,707	249,851	(61,855)	-19.8%
Interest Earned	29,545	16,999	7,295	9,649	9,036	(613)	-6.4%
Fines & Forfeit	2,095,002	2,328,572	1,496,851	2,333,020	402,880	(1,930,140)	-82.7%
Liquor, Business & Govt Licenses	273,222	192,854	178,100	185,019	202,991	17,973	9.7%
Rental & Charges	723,576	N/A	N/A	N/A	N/A	N/A	N/A
PSP & POS	1,354,243	1,713,457	41,886	105,076	216,938	111,862	106.5%
Breakeven - BBI	1,323,256	N/A	N/A	N/A	N/A	N/A	N/A
Breakeven - EMS	2,467,914	3,234,714	2,931,025	3,134,778	1,618,968	(1,515,810)	-48.4%
Breakeven - Other	1,309,397	1,355,930	388,395	1,680,720	1,525,503	(155,217)	-9.2%

	1Q FY2011	1Q FY2012	1Q FY2013	1Q FY2014	1Q FY2015	1Q FY14 to 1Q FY15 Difference	% Difference
Federal & State Grants	13,198	0	0	476,031	0	(476,031)	-100.0%
Liquid Fuels	0	0	0	0	0	0	N/A
State Grant Support	0	0	0	0	0	0	N/A
State Pension Aid	0	0	0	0	0	0	N/A
Non-Profit Payment	110,988	460,795	27,000	105,430	239,406	133,977	127.1%
Reimbursement - CDBG	0	359,552	0	0	0	0	N/A
Authority Payments	2,950	345,572	232,654	2,268	680	(1,588)	-70.0%
State Utility Distribution	0	0	0	0	0	0	N/A
Act 77 RAD Sales Tax	3,536,387	3,686,138	3,496,716	3,696,892	5,010,192	1,313,299	35.5%
Miscellaneous	1,923,413	44,393	7,115	1,700	53,220	51,520	3030.6%
Econ. Dev. Slots Revenue	0	0	0	0	5,100,000	5,100,000	N/A
2% Local Share Slots Revenue	0	0	0	5,700,000	0	(5,700,000)	-100.0%
Intergovernmental Fee	206,787	212,991	624,230	626,175	644,828	18,653	3.0%
<b>Total</b>	<b>163,886,202</b>	<b>144,433,820</b>	<b>144,909,042</b>	<b>171,837,939</b>	<b>184,230,812</b>	<b>12,392,873</b>	<b>7.2%</b>

Source: Revenues shown are year-to-date. Data comes from the first quarter reports for 2009 through 2015. Quarterly report numbers are unaudited and subject to change. When the City implemented the new financial management system in 2012, it began tracking the items in the former Breakeven – BBI and Rentals and Charges categories differently so the revenues for those categories are not shown after 2011.

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

For the Period Ending March 31, 2015

# **Revenues**



### 2015 Monthly Revenue Summary

	Jan	Feb	Mar	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Estimated	Year End	Total	Variance	% Variance
	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Actual	Revenues	Estimate	Budget	Projected to Budget	Actual to Budget
Real Estate Taxes	\$ 1,921,597	\$ 88,995,558	\$ 11,993,313	\$ 102,910,468	\$ 13,898,797	\$ 13,191,482	\$ 3,684,837	\$ 102,910,468	\$ 30,775,116	\$ 133,685,584	\$ 133,355,486	\$ 330,098	0.25%
Other Taxes	\$ (75,341)	\$ (575)	\$ (3,211)	\$ (79,126)	\$ 1,048	\$ 313	\$ 787	\$ (79,126)	\$ 2,148	\$ (76,978)	\$ 2,908	\$ (79,886)	-2747.11%
Amusement Tax	\$ 507,106	\$ 2,172,466	\$ 1,069,716	\$ 3,749,288	\$ 2,705,151	\$ 6,742,076	\$ 2,176,856	\$ 3,749,288	\$ 11,624,084	\$ 15,373,372	\$ 14,658,433	\$ 714,939	4.88%
Earned Income Tax	\$ 2,363,132	\$ 13,937,206	\$ 5,414,206	\$ 21,714,544	\$ 23,555,605	\$ 20,185,073	\$ 21,768,262	\$ 21,714,544	\$ 65,508,940	\$ 87,223,483	\$ 87,256,194	\$ (32,711)	-0.04%
Deed Transfer Tax	\$ 2,003,928	\$ 1,137,049	\$ 1,839,903	\$ 4,980,880	\$ 4,385,677	\$ 5,788,078	\$ 4,090,068	\$ 4,980,880	\$ 14,263,823	\$ 19,244,703	\$ 18,099,199	\$ 1,145,504	6.33%
Parking Tax	\$ 4,038,541	\$ 3,596,740	\$ 4,465,378	\$ 12,100,659	\$ 14,283,865	\$ 14,277,987	\$ 12,909,638	\$ 12,100,659	\$ 41,471,490	\$ 53,572,149	\$ 53,181,316	\$ 390,833	0.73%
Institution and Service Privilege Tax	\$ 2,375	\$ 1,292	\$ 42,371	\$ 46,038	\$ 448,167	\$ 5,212	\$ 1,321	\$ 46,038	\$ 454,701	\$ 500,739	\$ 486,413	\$ 14,326	2.95%
Facility Usage Fee	\$ 252,758	\$ 743,668	\$ 143,681	\$ 1,140,107	\$ 653,548	\$ 1,635,677	\$ 1,813,420	\$ 1,140,107	\$ 4,102,645	\$ 5,242,753	\$ 4,667,756	\$ 574,997	12.32%
Payroll Preparation Tax	\$ 895,535	\$ 8,715,279	\$ 4,949,483	\$ 14,560,298	\$ 16,159,960	\$ 13,808,738	\$ 13,604,789	\$ 14,560,298	\$ 43,573,487	\$ 58,133,785	\$ 57,644,948	\$ 488,837	0.85%
Local Service Tax	\$ 1,178,897	\$ 2,241,330	\$ 61,974	\$ 3,482,200	\$ 3,276,380	\$ 4,491,721	\$ 2,546,678	\$ 3,482,200	\$ 10,314,779	\$ 13,796,979	\$ 13,792,288	\$ 4,691	0.03%
Public Service Privilege	\$ 1,983	\$ 5,065	\$ 83,430	\$ 90,478	\$ 317,381	\$ 197,584	\$ 93,258	\$ 90,478	\$ 608,223	\$ 698,702	\$ 634,314	\$ 64,388	10.15%
Act 77 - Tax Relief	\$ 1,666,760	\$ 1,861,425	\$ 1,482,007	\$ 5,010,192	\$ -	\$ 8,020,205	\$ 7,050,941	\$ 5,010,192	\$ 15,071,146	\$ 20,081,338	\$ 20,991,330	\$ (909,992)	-4.34%
License and Permit	\$ 764,218	\$ 763,406	\$ 913,383	\$ 2,441,007	\$ 2,960,434	\$ 3,056,245	\$ 2,072,084	\$ 2,441,007	\$ 8,088,764	\$ 10,529,771	\$ 11,640,085	\$ (1,110,314)	-9.54%
Charges for Services	\$ 1,254,191	\$ 2,633,024	\$ 486,123	\$ 4,373,339	\$ 7,178,388	\$ 7,377,938	\$ 19,751,159	\$ 4,373,339	\$ 34,307,485	\$ 38,680,824	\$ 39,226,006	\$ (545,182)	-1.39%
Fines and Forfeits	\$ 128,131	\$ 119,233	\$ 155,691	\$ 403,055	\$ 3,770,317	\$ 2,167,178	\$ 2,203,324	\$ 403,055	\$ 8,140,819	\$ 8,543,875	\$ 8,840,520	\$ (296,645)	-3.36%
Intergovernmental	\$ 5,100,680	\$ -	\$ -	\$ 5,100,680	\$ 7,981,107	\$ 25,853,368	\$ 15,470,873	\$ 5,100,680	\$ 49,305,348	\$ 54,406,028	\$ 49,569,819	\$ 4,836,209	9.76%
Investment Earnings	\$ 3,073	\$ 3,827	\$ 5,176	\$ 12,076	\$ 31,388	\$ 54,521	\$ 41,471	\$ 12,076	\$ 127,380	\$ 139,456	\$ 135,413	\$ 4,043	2.99%
Non-Profit Payment for Services	\$ 87,078	\$ 10,000	\$ 142,330	\$ 239,408	\$ 51,687	\$ 28,945	\$ 79,960	\$ 239,408	\$ 160,592	\$ 400,000	\$ 400,000	\$ 0	0.00%
Miscellaneous	\$ 1,100	\$ 500	\$ 51,620	\$ 53,220	\$ 24,284	\$ 35,548	\$ 1,953	\$ 53,220	\$ 61,785	\$ 115,005	\$ 65,731	\$ 49,274	74.96%
Beginning Fund Balance	\$ 1,902,000	\$ -	\$ -	\$ 1,902,000	\$ -	\$ -	\$ -	\$ 1,902,000	\$ -	\$ 1,902,000	\$ 1,902,000	\$ -	0.00%
									\$ -	\$ -	\$ -	\$ -	
<b>Total Revenues</b>	<b>\$ 23,997,742</b>	<b>\$ 126,936,494</b>	<b>\$ 33,296,575</b>	<b>\$ 184,230,812</b>	<b>\$ 101,683,184</b>	<b>\$ 126,917,892</b>	<b>\$ 109,361,680</b>	<b>\$ 184,230,812</b>	<b>\$ 337,962,755</b>	<b>\$ 522,193,567</b>	<b>\$ 516,550,159</b>	<b>\$ 5,643,408</b>	<b>1.09%</b>



**City of Pittsburgh**

**Quarterly Financial &  
Performance Report**

For the Period Ending March 31, 2015

**Expenditures**



**2015 Monthly Expenditure Summary  
All Departments**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings) / Overage
City Council	\$ 110,148	\$ 117,330	\$ 113,964	\$ 341,442	\$ 409,769	\$ 360,625	\$ 419,062	\$ 341,442	\$ 1,189,456	\$ 1,530,899	\$ 1,559,374	\$ -	\$ 1,559,374	\$ (28,475)
City Clerk	\$ 55,195	\$ 51,027	\$ 51,705	\$ 157,928	\$ 225,094	\$ 211,051	\$ 235,673	\$ 157,928	\$ 671,818	\$ 829,745	\$ 861,121	\$ 32,327	\$ 893,448	\$ (63,703)
Mayor's Office	\$ 80,985	\$ 83,554	\$ 81,580	\$ 246,119	\$ 303,340	\$ 261,808	\$ 301,461	\$ 246,119	\$ 866,609	\$ 1,112,728	\$ 1,128,939	\$ -	\$ 1,128,939	\$ (16,211)
Neighborhood Empowerment	\$ 37,787	\$ 30,998	\$ 35,515	\$ 104,301	\$ 163,180	\$ 151,656	\$ 175,465	\$ 104,301	\$ 490,301	\$ 594,601	\$ 654,242	\$ -	\$ 654,242	\$ (59,641)
Bureau of Management & Budget	\$ 548,359	\$ 1,596,329	\$ 1,735,158	\$ 3,879,846	\$ 3,829,600	\$ 3,774,635	\$ 4,399,728	\$ 3,879,846	\$ 12,003,963	\$ 15,883,810	\$ 15,586,630	\$ 400,000	\$ 15,986,630	\$ (102,820)
Innovation and Performance	\$ 873,863	\$ 1,302,297	\$ 1,580,779	\$ 3,756,940	\$ 3,359,342	\$ 3,261,363	\$ 3,525,982	\$ 3,756,940	\$ 10,146,686	\$ 13,903,626	\$ 14,139,368	\$ 75,144	\$ 14,214,512	\$ (310,886)
Human Relations Commission	\$ 15,996	\$ 15,973	\$ 15,673	\$ 47,643	\$ 63,728	\$ 60,243	\$ 69,438	\$ 47,643	\$ 193,409	\$ 241,052	\$ 259,361	\$ -	\$ 259,361	\$ (18,309)
Controller's Office	\$ 205,972	\$ 202,789	\$ 209,074	\$ 617,835	\$ 850,753	\$ 755,707	\$ 870,935	\$ 617,835	\$ 2,477,395	\$ 3,095,230	\$ 3,216,382	\$ 36,902	\$ 3,253,284	\$ (158,054)
Finance	\$ 940,527	\$ 27,319,553	\$ 15,506,222	\$ 43,766,302	\$ 13,899,567	\$ 76,171,397	\$ 29,062,515	\$ 43,766,302	\$ 119,133,479	\$ 162,899,781	\$ 163,413,366	\$ 147,499	\$ 163,560,865	\$ (661,085)
Law	\$ 254,091	\$ 273,285	\$ 284,514	\$ 811,890	\$ 1,240,962	\$ 1,177,325	\$ 1,547,986	\$ 811,890	\$ 3,966,273	\$ 4,778,164	\$ 4,767,747	\$ 68,875	\$ 4,836,622	\$ (58,458)
Ethics Board	\$ -	\$ -	\$ -	\$ -	\$ 16,698	\$ 19,038	\$ 21,378	\$ -	\$ 57,114	\$ 57,114	\$ 80,831	\$ -	\$ 80,831	\$ (23,717)
OMI	\$ 36,543	\$ 37,249	\$ 37,217	\$ 111,009	\$ 161,725	\$ 149,951	\$ 190,228	\$ 111,009	\$ 501,905	\$ 612,914	\$ 637,617	\$ 2,465	\$ 640,082	\$ (27,168)
Personnel & CSC	\$ 12,945,760	\$ 7,533,231	\$ 8,987,649	\$ 29,466,640	\$ 23,294,384	\$ 23,595,405	\$ 24,268,344	\$ 29,466,640	\$ 71,158,133	\$ 100,624,772	\$ 100,706,872	\$ 825,431	\$ 101,532,303	\$ (907,531)
City Planning	\$ 139,831	\$ 166,008	\$ 129,545	\$ 435,385	\$ 576,760	\$ 531,823	\$ 682,295	\$ 435,385	\$ 1,790,878	\$ 2,226,263	\$ 2,276,922	\$ 5,286	\$ 2,282,208	\$ (55,945)
Permits, Licenses and Inspections	\$ 213,450	\$ 221,659	\$ 217,386	\$ 652,496	\$ 988,873	\$ 920,174	\$ 1,045,279	\$ 652,496	\$ 2,954,326	\$ 3,606,822	\$ 3,758,404	\$ 64,477	\$ 3,822,881	\$ (216,059)
Public Safety Administration	\$ 187,418	\$ 449,468	\$ 112,067	\$ 748,954	\$ 867,443	\$ 822,648	\$ 870,650	\$ 748,954	\$ 2,560,741	\$ 3,309,695	\$ 2,877,539	\$ 656,590	\$ 3,534,129	\$ (224,433)
Emergency Medical Services	\$ 1,191,619	\$ 1,200,233	\$ 1,071,380	\$ 3,463,233	\$ 3,822,558	\$ 3,425,217	\$ 3,882,503	\$ 3,463,233	\$ 11,130,277	\$ 14,593,511	\$ 14,813,834	\$ 3,491	\$ 14,817,325	\$ (223,815)
Police	\$ 6,031,198	\$ 8,458,394	\$ 5,645,324	\$ 20,134,916	\$ 19,136,602	\$ 17,349,645	\$ 19,384,665	\$ 20,134,916	\$ 55,870,911	\$ 76,005,827	\$ 76,815,050	\$ 14,249	\$ 76,829,299	\$ (823,472)
Fire	\$ 4,382,783	\$ 5,594,221	\$ 4,760,638	\$ 14,737,642	\$ 14,956,585	\$ 13,062,880	\$ 14,794,124	\$ 14,737,642	\$ 42,813,589	\$ 57,551,231	\$ 57,875,622	\$ 10,500	\$ 57,886,122	\$ (334,891)
Animal Control	\$ 78,350	\$ 66,011	\$ 60,859	\$ 205,220	\$ 447,298	\$ 428,619	\$ 457,498	\$ 205,220	\$ 1,333,416	\$ 1,538,636	\$ 1,392,120	\$ 380,115	\$ 1,772,235	\$ (233,599)
Public Works-Administration	\$ 67,082	\$ 66,701	\$ 68,170	\$ 201,953	\$ 263,890	\$ 235,707	\$ 265,571	\$ 201,953	\$ 765,168	\$ 967,121	\$ 995,062	\$ -	\$ 995,062	\$ (27,941)
Public Works-Operations	\$ 1,445,426	\$ 1,547,860	\$ 1,699,287	\$ 4,692,573	\$ 5,233,802	\$ 4,752,936	\$ 5,941,614	\$ 4,692,573	\$ 15,928,352	\$ 20,620,925	\$ 21,069,780	\$ 19,000	\$ 21,088,780	\$ (467,855)
Public Works-Environmental Services	\$ 924,176	\$ 686,089	\$ 830,248	\$ 2,440,514	\$ 2,969,738	\$ 2,791,727	\$ 2,954,581	\$ 2,440,514	\$ 8,716,045	\$ 11,156,559	\$ 11,528,508	\$ -	\$ 11,528,508	\$ (371,949)
Public Works-Transportation & Engineering	\$ 193,379	\$ 210,916	\$ 217,133	\$ 621,428	\$ 788,799	\$ 687,384	\$ 801,948	\$ 621,428	\$ 2,278,131	\$ 2,899,559	\$ 2,978,663	\$ -	\$ 2,978,663	\$ (79,104)
Parks & Recreation	\$ 230,257	\$ 253,235	\$ 264,153	\$ 747,645	\$ 996,273	\$ 1,257,217	\$ 879,511	\$ 747,645	\$ 3,133,001	\$ 3,880,645	\$ 3,925,230	\$ -	\$ 3,925,230	\$ (44,585)
Citizens Police Review Board	\$ 37,966	\$ 38,993	\$ 34,869	\$ 111,828	\$ 131,194	\$ 118,497	\$ 130,978	\$ 111,828	\$ 380,669	\$ 492,498	\$ 498,950	\$ -	\$ 498,950	\$ (6,452)
<b>TOTAL</b>	\$ 31,228,163	\$ 57,523,408	\$ 43,750,110	\$ 132,501,682	\$ 98,997,957	\$ 156,334,677	\$ 117,179,411	\$ 132,501,682	\$ 372,512,046	\$ 505,013,728	\$ 507,817,534	\$ 2,742,352	\$ 510,559,886	\$ (5,546,158)

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter 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	\$ 15,103,555	\$ 18,876,859	\$ 15,188,288	\$ 49,168,702	\$ 50,813,147	\$ 45,181,080	\$ 51,429,798	\$ 49,168,702	\$ 147,424,026	\$ 196,592,728	\$ 199,360,054	\$ -	\$ 199,360,054	\$ (2,767,326.49)
Employee Benefits	\$ 13,009,514	\$ 7,597,591	\$ 24,026,691	\$ 44,633,797	\$ 33,890,463	\$ 34,157,489	\$ 49,742,808	\$ 44,633,797	\$ 117,790,760	\$ 162,424,557	\$ 163,446,833	\$ 7,328	\$ 163,454,161	\$ (1,029,603.70)
Professional and Technical Services	\$ 1,065,567	\$ 865,380	\$ 1,010,953	\$ 2,941,900	\$ 3,974,275	\$ 4,004,836	\$ 4,612,350	\$ 2,941,900	\$ 12,591,461	\$ 15,533,361	\$ 14,173,340	\$ 1,622,676	\$ 15,796,016	\$ (262,654.97)
Property Services	\$ 817,999	\$ 1,679,800	\$ 1,913,274	\$ 4,411,074	\$ 5,285,159	\$ 5,460,402	\$ 5,468,203	\$ 4,411,074	\$ 16,213,763	\$ 20,624,837	\$ 21,565,574	\$ 22,127	\$ 21,587,701	\$ (962,863.68)
Other Services	\$ 192,613	\$ 200,341	\$ 174,984	\$ 567,938	\$ 452,653	\$ 445,422	\$ 356,173	\$ 567,938	\$ 1,254,247	\$ 1,822,185	\$ 1,684,272	\$ 97,255	\$ 1,781,527	\$ 40,658.12
Supplies	\$ 959,816	\$ 1,230,174	\$ 1,224,492	\$ 3,414,482	\$ 3,280,977	\$ 3,345,524	\$ 3,705,367	\$ 3,414,482	\$ 10,331,868	\$ 13,746,349	\$ 13,637,477	\$ 416,988	\$ 14,054,465	\$ (308,116.16)
Property	\$ 15,770	\$ 423,234	\$ 76,254	\$ 515,258	\$ 670,330	\$ 675,009	\$ 670,009	\$ 515,258	\$ 2,015,349	\$ 2,530,607	\$ 2,153,806	\$ 575,977	\$ 2,729,783	\$ (199,176.25)
Miscellaneous	\$ 63,329	\$ 59,976	\$ 135,173	\$ 258,478	\$ 630,395	\$ 630,395	\$ 928,995	\$ 258,478	\$ 2,189,786	\$ 2,448,264	\$ 2,504,781	\$ -	\$ 2,504,781	\$ (56,517.39)
Debt Service	\$ -	\$ 26,590,053	\$ -	\$ 26,590,053	\$ 558	\$ 62,434,520	\$ 265,709	\$ 26,590,053	\$ 62,700,786	\$ 89,290,840	\$ 89,291,397	\$ -	\$ 89,291,397	\$ (557.50)
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 31,228,163	\$ 57,523,408	\$ 43,750,110	\$ 132,501,682	\$ 98,997,957	\$ 156,334,677	\$ 117,179,411	\$ 132,501,682	\$ 372,512,046	\$ 505,013,728	\$ 507,817,534	\$ 2,742,352	\$ 510,559,886	\$ (5,546,158)

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 110,148	\$ 117,330	\$ 113,964	\$ 341,442	\$ 409,769	\$ 360,625	\$ 419,062	\$ 341,442	\$ 1,189,456	\$ 1,530,899	\$ 1,559,374	\$ -	\$ 1,559,374	\$ (28,475)
Salaries and Wages	\$ 108,363	\$ 117,242	\$ 108,544	\$ 334,149	\$ 399,769	\$ 350,625	\$ 409,062	\$ 334,149	\$ 1,159,456	\$ 1,493,605	\$ 1,519,374	\$ -	\$ 1,519,374	\$ (25,769)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 1,785	\$ -	\$ 5,420	\$ 7,205	\$ 10,000	\$ 10,000	\$ 10,000	\$ 7,205	\$ 30,000	\$ 37,205	\$ 40,000	\$ -	\$ 40,000	\$ (2,795)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ 88	\$ -	\$ 88	\$ -	\$ -	\$ -	\$ 88	\$ -	\$ 88	\$ -	\$ -	\$ -	\$ 88
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 55,195	\$ 51,027	\$ 51,705	\$ 157,928	\$ 225,094	\$ 211,051	\$ 235,673	\$ 157,928	\$ 671,818	\$ 829,745	\$ 861,121	\$ 32,327	\$ 893,448	\$ (63,703)
Salaries and Wages	\$ 38,218	\$ 38,615	\$ 38,663	\$ 115,496	\$ 161,769	\$ 147,727	\$ 172,348	\$ 115,496	\$ 481,843	\$ 597,340	\$ 640,149	\$ -	\$ 640,149	\$ (42,809)
Employee Benefits	\$ -	\$ 1,360	\$ -	\$ 1,360	\$ -	\$ -	\$ -	\$ 1,360	\$ -	\$ 1,360	\$ -	\$ -	\$ -	\$ 1,360
Professional and Technical Services	\$ 13,969	\$ 10,648	\$ 10,849	\$ 35,466	\$ 48,904	\$ 48,904	\$ 48,904	\$ 35,466	\$ 146,711	\$ 182,177	\$ 163,288	\$ 32,327	\$ 195,615	\$ (13,438)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 4,500	\$ 4,500	\$ 6,000	\$ -	\$ 6,000	\$ (1,500)
Other Services	\$ 1,565	\$ 53	\$ 333	\$ 1,950	\$ 4,075	\$ 4,075	\$ 4,075	\$ 1,950	\$ 12,225	\$ 14,175	\$ 16,300	\$ -	\$ 16,300	\$ (2,125)
Supplies	\$ 1,443	\$ 352	\$ 1,861	\$ 3,656	\$ 7,221	\$ 7,221	\$ 7,221	\$ 3,656	\$ 21,663	\$ 25,319	\$ 28,884	\$ -	\$ 28,884	\$ (3,565)
Property	\$ -	\$ -	\$ -	\$ -	\$ 1,625	\$ 1,625	\$ 1,625	\$ -	\$ 4,875	\$ 4,875	\$ 6,500	\$ -	\$ 6,500	\$ (1,625)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 80,984.85	\$ 83,554.17	\$ 81,579.91	\$ 246,118.93	\$ 303,339.81	\$ 261,808.27	\$ 301,461.23	\$ 246,118.93	\$ 866,609.31	\$ 1,112,728	\$ 1,128,939.00	\$ -	\$ 1,128,939.00	\$ (16,211)
Salaries and Wages	\$ 80,821.30	\$ 80,821.30	\$ 79,589.57	\$ 241,232.17	\$ 277,249.31	\$ 234,917.77	\$ 274,570.73	\$ 241,232.17	\$ 786,737.81	\$ 1,027,970	\$ 1,030,977.00	\$ -	\$ 1,030,977.00	\$ (3,007.02)
Employee Benefits	\$ -	\$ 2,475.00	\$ -	\$ 2,475.00	\$ -	\$ -	\$ -	\$ 2,475.00	\$ -	\$ 2,475	\$ -	\$ -	\$ -	\$ 2,475.00
Professional and Technical Services	\$ -	\$ -	\$ 2,996.53	\$ 2,996.53	\$ 20,124.25	\$ 20,924.25	\$ 20,924.25	\$ 2,996.53	\$ 61,972.75	\$ 64,969	\$ 74,097.00	\$ -	\$ 74,097.00	\$ (9,127.72)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ 1,408.00	\$ 1,408.00	\$ 1,408.00	\$ -	\$ 4,224.00	\$ 4,224	\$ 5,632.00	\$ -	\$ 5,632.00	\$ (1,408.00)
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ (135.75)	\$ 257.87	\$ (1,301.17)	\$ (1,179.05)	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ (1,179.05)	\$ 11,250.00	\$ 10,071	\$ 15,000.00	\$ -	\$ 15,000.00	\$ (4,929.05)
Property	\$ 299.30	\$ -	\$ 294.98	\$ 594.28	\$ 808.25	\$ 808.25	\$ 808.25	\$ 594.28	\$ 2,424.75	\$ 3,019	\$ 3,233.00	\$ -	\$ 3,233.00	\$ (213.97)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 37,787	\$ 30,998	\$ 35,515	\$ 104,301	\$ 163,180	\$ 151,656	\$ 175,465	\$ 104,301	\$ 490,301	\$ 594,601	\$ 654,242	\$ -	\$ 654,242	\$ (59,641)
Salaries and Wages	\$ 37,089	\$ 30,957	\$ 34,337	\$ 102,384	\$ 154,381	\$ 142,857	\$ 166,667	\$ 102,384	\$ 463,905	\$ 566,289	\$ 619,048	\$ -	\$ 619,048	\$ (52,759)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 600	\$ -	\$ 1,152	\$ 1,752	\$ 3,007	\$ 3,007	\$ 3,007	\$ 1,752	\$ 9,020	\$ 10,772	\$ 12,027	\$ -	\$ 12,027	\$ (1,255)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 3,000	\$ 3,000	\$ 4,000	\$ -	\$ 4,000	\$ (1,000)
Other Services	\$ 98	\$ -	\$ -	\$ 98	\$ 1,000	\$ 1,000	\$ 1,000	\$ 98	\$ 3,000	\$ 3,098	\$ 4,000	\$ -	\$ 4,000	\$ (902)
Supplies	\$ -	\$ 41	\$ 26	\$ 66	\$ 2,858	\$ 2,858	\$ 2,858	\$ 66	\$ 8,575	\$ 8,641	\$ 11,433	\$ -	\$ 11,433	\$ (2,792)
Property	\$ -	\$ -	\$ -	\$ -	\$ 934	\$ 934	\$ 934	\$ -	\$ 2,801	\$ 2,801	\$ 3,734	\$ -	\$ 3,734	\$ (934)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 548,359	\$ 1,596,329	\$ 1,735,158	\$ 3,879,846	\$ 3,829,600	\$ 3,774,635	\$ 4,399,728	\$ 3,879,846	\$ 12,003,963	\$ 15,883,810	\$ 15,586,630	\$ 400,000	\$ 15,986,630	\$ (102,820)
Salaries and Wages	\$ 95,136	\$ 86,800	\$ 90,505	\$ 272,441	\$ 340,518	\$ 297,554	\$ 347,146	\$ 272,441	\$ 985,218	\$ 1,257,658	\$ 1,289,399	\$ -	\$ 1,289,399	\$ (31,741)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -
Professional and Technical Services	\$ 205,988	\$ 17,686	\$ -	\$ 223,674	\$ 89,552	\$ 87,552	\$ 737,552	\$ 223,674	\$ 914,657	\$ 1,138,330	\$ 1,099,713	\$ -	\$ 1,099,713	\$ 38,617
Property Services	\$ 1,531	\$ 665,221	\$ 949,948	\$ 1,616,700	\$ 1,622,578	\$ 1,622,578	\$ 1,622,578	\$ 1,616,700	\$ 4,867,733	\$ 6,484,433	\$ 6,490,311	\$ -	\$ 6,490,311	\$ (5,878)
Cleaning Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Services	\$ 881	\$ 474,702	\$ 949,806	\$ 1,425,389	\$ 1,490,640	\$ 1,490,640	\$ 1,490,640	\$ 1,425,389	\$ 4,471,921	\$ 5,897,310	\$ 5,962,561	\$ -	\$ 5,962,561	\$ (65,251)
Maintenance	\$ 881	\$ 474,702	\$ 949,806	\$ 1,425,389	\$ 1,490,640	\$ 1,490,640	\$ 1,490,640	\$ 1,425,389	\$ 4,471,921	\$ 5,897,310	\$ 5,962,561	\$ -	\$ 5,962,561	\$ (65,251)
Construction Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rents	\$ 650	\$ 190,519	\$ 142	\$ 191,311	\$ 131,938	\$ 131,938	\$ 131,938	\$ 191,311	\$ 395,813	\$ 587,123	\$ 527,750	\$ -	\$ 527,750	\$ 59,373
Land & Building	\$ -	\$ 189,219	\$ -	\$ 189,219	\$ 130,938	\$ 130,938	\$ 130,938	\$ 189,219	\$ 392,813	\$ 582,031	\$ 523,750	\$ -	\$ 523,750	\$ 58,281
Office Equipment	\$ 650	\$ 1,300	\$ -	\$ 1,950	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,950	\$ 3,000	\$ 4,950	\$ 4,000	\$ -	\$ 4,000	\$ 950
Roll Off Boxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Machinery & Equipment	\$ -	\$ -	\$ 142	\$ 142	\$ -	\$ -	\$ -	\$ 142	\$ -	\$ 142	\$ -	\$ -	\$ -	\$ 142
Utility Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ 29	\$ -	\$ -	\$ 29	\$ 102,800	\$ 92,800	\$ 3,300	\$ 29	\$ 198,900	\$ 198,930	\$ 206,000	\$ -	\$ 206,000	\$ (7,070)
Supplies	\$ 245,675	\$ 823,634	\$ 693,761	\$ 1,763,071	\$ 1,673,352	\$ 1,673,352	\$ 1,673,352	\$ 1,763,071	\$ 5,020,055	\$ 6,783,126	\$ 6,478,207	\$ 400,000	\$ 6,878,207	\$ (95,081)
General	\$ 484	\$ 398	\$ 700	\$ 1,582	\$ 4,810	\$ 4,810	\$ 4,810	\$ 1,582	\$ 14,430	\$ 16,012	\$ 24,040	\$ -	\$ 24,040	\$ (8,028)
Energy	\$ 245,191	\$ 259,940	\$ 296,104	\$ 801,236	\$ 1,062,500	\$ 1,062,500	\$ 1,062,500	\$ 801,236	\$ 3,187,500	\$ 3,988,736	\$ 4,250,000	\$ -	\$ 4,250,000	\$ (261,264)
Fuel	\$ 245,191	\$ 259,940	\$ 296,104	\$ 801,236	\$ 1,062,500	\$ 1,062,500	\$ 1,062,500	\$ 801,236	\$ 3,187,500	\$ 3,988,736	\$ 4,250,000	\$ -	\$ 4,250,000	\$ (261,264)
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials	\$ -	\$ 909	\$ -	\$ 909	\$ -	\$ -	\$ -	\$ 909	\$ -	\$ 909	\$ -	\$ -	\$ -	\$ 909
Vehicles	\$ -	\$ 562,387	\$ 396,957	\$ 959,344	\$ 606,042	\$ 606,042	\$ 606,042	\$ 959,344	\$ 1,818,125	\$ 2,777,470	\$ 2,204,167	\$ 400,000	\$ 2,604,167	\$ 173,303
Property	\$ -	\$ 2,988	\$ 944	\$ 3,932	\$ 800	\$ 800	\$ 800	\$ 3,932	\$ 2,400	\$ 6,332	\$ 8,000	\$ -	\$ 8,000	\$ (1,668)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 873,863	\$ 1,302,297	\$ 1,580,779	\$ 3,756,940	\$ 3,359,342	\$ 3,261,363	\$ 3,525,982	\$ 3,756,940	\$ 10,146,686	\$ 13,903,626	\$ 14,139,368	\$ 75,144	\$ 14,214,512	\$ (310,886)
Salaries and Wages	\$ 209,850	\$ 210,054	\$ 207,848	\$ 627,752	\$ 814,018	\$ 716,491	\$ 835,906	\$ 627,752	\$ 2,366,415	\$ 2,994,168	\$ 3,104,795	\$ -	\$ 3,104,795	\$ (110,627)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ 3,631	\$ 3,631	\$ 3,631	\$ -	\$ 10,892	\$ 10,892	\$ 14,522	\$ -	\$ 14,522	\$ (3,631)
Professional and Technical Services	\$ 221,797	\$ 284,630	\$ 685,820	\$ 1,192,247	\$ 521,744	\$ 521,744	\$ 521,744	\$ 1,192,247	\$ 1,565,232	\$ 2,757,480	\$ 2,202,872	\$ 75,144	\$ 2,278,016	\$ 479,463
Property Services	\$ 313,472	\$ 535,095	\$ 493,930	\$ 1,342,497	\$ 1,750,286	\$ 1,749,333	\$ 1,894,537	\$ 1,342,497	\$ 5,394,155	\$ 6,736,652	\$ 7,497,331	\$ 0	\$ 7,497,331	\$ (760,679)
Other Services	\$ 105,260	\$ 157,387	\$ 97,607	\$ 360,254	\$ 153,100	\$ 153,100	\$ 153,100	\$ 360,254	\$ 459,300	\$ 819,554	\$ 727,848	\$ -	\$ 727,848	\$ 91,706
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Communications	\$ 41,968	\$ 117,487	\$ 67,123	\$ 226,578	\$ 152,500	\$ 152,500	\$ 152,500	\$ 226,578	\$ 457,500	\$ 684,078	\$ 700,000	\$ -	\$ 700,000	\$ (15,922)
Telephone	\$ 41,968	\$ 117,487	\$ 67,123	\$ 226,578	\$ 152,500	\$ 152,500	\$ 152,500	\$ 226,578	\$ 457,500	\$ 684,078	\$ 700,000	\$ -	\$ 700,000	\$ (15,922)
Advertising	\$ 41,033	\$ 33,155	\$ 21,225	\$ 95,412	\$ -	\$ -	\$ -	\$ 95,412	\$ -	\$ 95,412	\$ 10,451	\$ -	\$ 10,451	\$ 84,961
Employment Re	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Promotional	\$ 41,033	\$ 33,155	\$ 21,206	\$ 95,393	\$ -	\$ -	\$ -	\$ 95,393	\$ -	\$ 95,393	\$ 10,451	\$ -	\$ 10,451	\$ 84,942
Regulatory	\$ -	\$ -	\$ 19	\$ 19	\$ -	\$ -	\$ -	\$ 19	\$ -	\$ 19	\$ -	\$ -	\$ -	\$ 19
Printing and Binding	\$ 22,107	\$ 5,786	\$ 7,646	\$ 35,539	\$ -	\$ -	\$ -	\$ 35,539	\$ -	\$ 35,539	\$ 12,500	\$ -	\$ 12,500	\$ 23,039
Travel	\$ 152	\$ 959	\$ 1,614	\$ 2,725	\$ 600	\$ 600	\$ 600	\$ 2,725	\$ 1,800	\$ 4,525	\$ 4,897	\$ -	\$ 4,897	\$ (372)
Supplies	\$ 23,485	\$ 55,197	\$ 41,967	\$ 120,649	\$ 70,564	\$ 71,064	\$ 71,064	\$ 120,649	\$ 212,692	\$ 333,341	\$ 336,000	\$ -	\$ 336,000	\$ (2,659)
Property	\$ -	\$ 59,934	\$ 53,606	\$ 113,540	\$ 46,000	\$ 46,000	\$ 46,000	\$ 113,540	\$ 138,000	\$ 251,540	\$ 256,000	\$ -	\$ 256,000	\$ (4,460)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary  
Commission on Human Relations (105000)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 15,996	\$ 15,973	\$ 15,673	\$ 47,643	\$ 63,728	\$ 60,243	\$ 69,438	\$ 47,643	\$ 193,409	\$ 241,052	\$ 259,361	\$ -	\$ 259,361	\$ (18,309)
Salaries and Wages	\$ 14,681	\$ 15,143	\$ 14,989	\$ 44,812	\$ 58,659	\$ 55,173	\$ 64,369	\$ 44,812	\$ 178,200	\$ 223,013	\$ 239,083	\$ -	\$ 239,083	\$ (16,070)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ -	\$ 548	\$ 675	\$ 1,223	\$ 3,931	\$ 3,931	\$ 3,931	\$ 1,223	\$ 11,794	\$ 13,016	\$ 15,725	\$ -	\$ 15,725	\$ (2,709)
Property Services	\$ 859	\$ -	\$ -	\$ 859	\$ 244	\$ 244	\$ 244	\$ 859	\$ 731	\$ 1,590	\$ 974	\$ -	\$ 974	\$ 616
Other Services	\$ 350	\$ -	\$ -	\$ 350	\$ 200	\$ 200	\$ 200	\$ 350	\$ 600	\$ 950	\$ 800	\$ -	\$ 800	\$ 150
Supplies	\$ 106	\$ 283	\$ 10	\$ 399	\$ 695	\$ 695	\$ 695	\$ 399	\$ 2,084	\$ 2,483	\$ 2,779	\$ -	\$ 2,779	\$ (296)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan	Feb	Mar	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Estimated	Year End	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	Estimate	Estimate	Estimate	Actual	Costs	Estimate	Budget	P/Y Enc.	Budget	Overage
<b>TOTAL</b>	\$ 205,972	\$ 202,789	\$ 209,074	\$ 617,835	\$ 850,753	\$ 755,707	\$ 870,935	\$ 617,835	\$ 2,477,395	\$ 3,095,230	\$ 3,216,382	\$ 36,902	\$ 3,253,284	\$ (158,054)
Salaries and Wages	\$ 193,069	\$ 200,013	\$ 206,384	\$ 599,467	\$ 786,418	\$ 691,372	\$ 806,601	\$ 599,467	\$ 2,284,392	\$ 2,883,859	\$ 2,995,947	\$ -	\$ 2,995,947	\$ (112,088)
Employee Benefits	\$ 1,827	\$ 350	\$ -	\$ 2,177	\$ 3,055	\$ 3,055	\$ 3,055	\$ 2,177	\$ 9,165	\$ 11,342	\$ 12,220	\$ -	\$ 12,220	\$ (878)
Professional and Technical Services	\$ 10,368	\$ -	\$ 2,059	\$ 12,427	\$ 46,726	\$ 46,726	\$ 46,726	\$ 12,427	\$ 140,177	\$ 152,603	\$ 150,000	\$ 36,902	\$ 186,902	\$ (34,299)
Property Services	\$ -	\$ 1,396	\$ -	\$ 1,396	\$ 5,375	\$ 5,375	\$ 5,375	\$ 1,396	\$ 16,125	\$ 17,521	\$ 21,500	\$ -	\$ 21,500	\$ (3,979)
Other Services	\$ 182	\$ 425	\$ -	\$ 607	\$ 3,000	\$ 3,000	\$ 3,000	\$ 607	\$ 9,000	\$ 9,607	\$ 12,000	\$ -	\$ 12,000	\$ (2,393)
Supplies	\$ 526	\$ 501	\$ 630	\$ 1,657	\$ 4,269	\$ 4,269	\$ 4,269	\$ 1,657	\$ 12,807	\$ 14,464	\$ 17,076	\$ -	\$ 17,076	\$ (2,612)
Property	\$ -	\$ 105	\$ -	\$ 105	\$ 1,910	\$ 1,910	\$ 1,910	\$ 105	\$ 5,729	\$ 5,834	\$ 7,639	\$ -	\$ 7,639	\$ (1,805)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 940,527	\$ 27,319,553	\$ 15,506,222	\$ 43,766,302	\$ 13,899,567	\$ 76,171,397	\$ 29,062,515	\$ 43,766,302	\$ 119,133,479	\$ 162,899,781	\$ 163,413,366	\$ 147,499	\$ 163,560,865	\$ (661,085)
<b>Salaries and Wages</b>	\$ 171,047	\$ 178,310	\$ 172,697	\$ 522,054	\$ 665,554	\$ 589,858	\$ 691,917	\$ 522,054	\$ 1,947,329	\$ 2,469,383	\$ 2,653,550	\$ -	\$ 2,653,550	\$ (184,167)
<b>Employee Benefits</b>	\$ 241,126	\$ 297,199	\$ 15,235,697	\$ 15,774,022	\$ 12,006,693	\$ 11,919,155	\$ 26,876,474	\$ 15,774,022	\$ 50,802,322	\$ 66,576,344	\$ 66,771,353	\$ -	\$ 66,771,353	\$ (195,009)
Group Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pension Obligations	\$ 241,126	\$ 297,199	\$ 14,610,697	\$ 15,149,022	\$ 11,381,693	\$ 11,294,155	\$ 26,251,474	\$ 15,149,022	\$ 48,927,322	\$ 64,076,344	\$ 64,271,353	\$ -	\$ 64,271,353	\$ (195,009)
Pension Contribution	\$ -	\$ -	\$ 14,059,074	\$ 14,059,074	\$ 10,715,074	\$ 10,715,074	\$ 7,371,074	\$ 14,059,074	\$ 28,801,222	\$ 42,860,296	\$ 42,860,296	\$ -	\$ 42,860,296	\$ -
Retiree Contribution	\$ 167,920	\$ 167,258	\$ 166,690	\$ 501,867	\$ 612,769	\$ 525,231	\$ 612,769	\$ 501,867	\$ 1,750,769	\$ 2,252,637	\$ 2,276,000	\$ -	\$ 2,276,000	\$ (23,363)
Widow(er) contribution	\$ 7,700	\$ 7,700	\$ 7,700	\$ 23,100	\$ 23,100	\$ 23,100	\$ 38,700	\$ 23,100	\$ 84,900	\$ 108,000	\$ 155,000	\$ -	\$ 155,000	\$ (47,000)
Survivor contribution	\$ 7,000	\$ 7,000	\$ 7,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 221,000	\$ 21,000	\$ 263,000	\$ 284,000	\$ 525,000	\$ -	\$ 525,000	\$ (241,000)
Additional Pension Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,998,181	\$ -	\$ 17,998,181	\$ 17,998,181	\$ 17,998,181	\$ -	\$ 17,998,181	\$ -
Early Retirement Healthcare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retired Police Officer	\$ 750	\$ 750	\$ 750	\$ 2,250	\$ 2,250	\$ 2,250	\$ 2,250	\$ 2,250	\$ 6,750	\$ 9,000	\$ 26,500	\$ -	\$ 26,500	\$ (17,500)
Retired EMS	\$ -	\$ -	\$ 310,147	\$ 310,147	\$ -	\$ -	\$ -	\$ 310,147	\$ -	\$ 310,147	\$ 364,376	\$ -	\$ 364,376	\$ (54,229)
Retired Firefighters	\$ 57,756	\$ 114,491	\$ 59,337	\$ 231,584	\$ 7,500	\$ 7,500	\$ 7,500	\$ 231,584	\$ 22,500	\$ 254,084	\$ 66,000	\$ -	\$ 66,000	\$ 188,084
Misc. Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Postemployment Benefits	\$ -	\$ -	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 1,875,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -
OPEB Contribution	\$ -	\$ -	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 1,875,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -
Other Postemployment Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Professional and Technical Services</b>	\$ 192,639	\$ 220,576	\$ 69,062	\$ 482,276	\$ 1,040,238	\$ 1,040,238	\$ 1,040,238	\$ 482,276	\$ 3,120,713	\$ 3,602,989	\$ 3,683,299	\$ 136,312	\$ 3,819,611	\$ (216,621)
<b>Property Services</b>	\$ 321	\$ -	\$ -	\$ 321	\$ 2,293	\$ 2,293	\$ 2,293	\$ 321	\$ 6,880	\$ 7,201	\$ 8,137	\$ 1,036	\$ 9,173	\$ (1,972)
<b>Other Services</b>	\$ 46,844	\$ 13,241	\$ 3,033	\$ 63,118	\$ 27,273	\$ 28,375	\$ 28,926	\$ 63,118	\$ 84,573	\$ 147,691	\$ 138,000	\$ 10,103	\$ 148,103	\$ (412)
<b>Supplies</b>	\$ 288,549	\$ 20,174	\$ 25,734	\$ 334,457	\$ 99,489	\$ 99,489	\$ 99,489	\$ 334,457	\$ 298,467	\$ 632,924	\$ 637,751	\$ 49	\$ 637,800	\$ (4,876)
<b>Property</b>	\$ -	\$ -	\$ -	\$ -	\$ 8,027	\$ 8,027	\$ 8,027	\$ -	\$ 24,082	\$ 24,082	\$ 32,109	\$ -	\$ 32,109	\$ (8,027)
<b>Miscellaneous</b>	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 150,000	\$ 150,000	\$ 200,000	\$ -	\$ 200,000	\$ (50,000)
<b>Debt Service</b>	\$ -	\$ 26,590,053	\$ -	\$ 26,590,053	\$ -	\$ 62,433,963	\$ 265,151	\$ 26,590,053	\$ 62,699,114	\$ 89,289,167	\$ 89,289,167	\$ -	\$ 89,289,167	\$ -
Interest Expenditure	\$ -	\$ 13,875,053	\$ -	\$ 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	\$ -	\$ 12,715,000	\$ -	\$ 15,174,016	\$ -	\$ 12,715,000	\$ 15,174,016	\$ 27,889,016	\$ 27,889,016	\$ -	\$ 27,889,016	\$ -
Subsidy P&A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265,151	\$ -	\$ 265,151	\$ 265,151	\$ 265,151	\$ -	\$ 265,151	\$ -
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan	Feb	Mar	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Estimated	Year End	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	Estimate	Estimate	Estimate	Actual	Costs	Estimate	Budget	P/Y Enc.	Budget	Overage
<b>TOTAL</b>	\$ 254,091	\$ 273,285	\$ 284,514	\$ 811,890	\$ 1,240,962	\$ 1,177,325	\$ 1,547,986	\$ 811,890	\$ 3,966,273	\$ 4,778,164	\$ 4,767,747	\$ 68,875	\$ 4,836,622	\$ (58,458)
Salaries and Wages	\$ 133,695	\$ 138,290	\$ 138,502	\$ 410,486	\$ 496,005	\$ 432,368	\$ 504,429	\$ 410,486	\$ 1,432,802	\$ 1,843,289	\$ 1,873,594	\$ -	\$ 1,873,594	\$ (30,305)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 55,325	\$ 73,720	\$ 9,924	\$ 138,968	\$ 151,884	\$ 151,884	\$ 151,884	\$ 138,968	\$ 455,652	\$ 594,620	\$ 538,661	\$ 68,875	\$ 607,536	\$ (12,916)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ 2,004	\$ 2,004	\$ 2,004	\$ -	\$ 6,011	\$ 6,011	\$ 8,015	\$ -	\$ 8,015	\$ (2,004)
Other Services	\$ -	\$ -	\$ -	\$ -	\$ 245	\$ 245	\$ 245	\$ -	\$ 734	\$ 734	\$ 978	\$ -	\$ 978	\$ (245)
Supplies	\$ 1,072	\$ 1,388	\$ 916	\$ 3,376	\$ 7,474	\$ 7,474	\$ 7,474	\$ 3,376	\$ 22,423	\$ 25,799	\$ 29,897	\$ -	\$ 29,897	\$ (4,098)
Property	\$ 85	\$ -	\$ -	\$ 85	\$ 4,205	\$ 4,205	\$ 4,205	\$ 85	\$ 12,616	\$ 12,701	\$ 16,821	\$ -	\$ 16,821	\$ (4,120)
Miscellaneous	\$ 63,914	\$ 59,887	\$ 135,173	\$ 258,975	\$ 579,145	\$ 579,145	\$ 877,745	\$ 258,975	\$ 2,036,036	\$ 2,295,011	\$ 2,299,781	\$ -	\$ 2,299,781	\$ (4,770)
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ 16,698	\$ 19,038	\$ 21,378	\$ -	\$ 57,114	\$ 57,114	\$ 80,831	\$ -	\$ 80,831	\$ (23,717)
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ 11,698	\$ 14,038	\$ 16,378	\$ -	\$ 42,114	\$ 42,114	\$ 60,831	\$ -	\$ 60,831	\$ (18,717)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ 7,500	\$ 7,500	\$ 10,000	\$ -	\$ 10,000	\$ (2,500)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ 7,500	\$ 7,500	\$ 10,000	\$ -	\$ 10,000	\$ (2,500)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 36,543	\$ 37,249	\$ 37,217	\$ 111,009	\$ 161,725	\$ 149,951	\$ 190,228	\$ 111,009	\$ 501,905	\$ 612,914	\$ 637,617	\$ 2,465	\$ 640,082	\$ (27,168)
Salaries and Wages	\$ 31,913	\$ 31,913	\$ 31,913	\$ 95,738	\$ 132,604	\$ 120,830	\$ 161,106	\$ 95,738	\$ 414,540	\$ 510,278	\$ 523,596	\$ -	\$ 523,596	\$ (13,318)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 2,796	\$ 4,412	\$ 2,923	\$ 10,131	\$ 20,944	\$ 20,944	\$ 20,944	\$ 10,131	\$ 62,832	\$ 72,964	\$ 81,432	\$ 2,345	\$ 83,777	\$ (10,813)
Property Services	\$ 1,280	\$ 430	\$ -	\$ 1,710	\$ 1,938	\$ 1,938	\$ 1,938	\$ 1,710	\$ 5,813	\$ 7,522	\$ 7,750	\$ -	\$ 7,750	\$ (228)
Other Services	\$ 22	\$ -	\$ 1,366	\$ 1,388	\$ 3,030	\$ 3,030	\$ 3,030	\$ 1,388	\$ 9,090	\$ 10,478	\$ 12,000	\$ 120	\$ 12,120	\$ (1,642)
Supplies	\$ 532	\$ 495	\$ 1,015	\$ 2,042	\$ 1,460	\$ 1,460	\$ 1,460	\$ 2,042	\$ 4,379	\$ 6,421	\$ 5,839	\$ -	\$ 5,839	\$ 582
Property	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ 1,750	\$ 1,750	\$ -	\$ 5,250	\$ 5,250	\$ 7,000	\$ -	\$ 7,000	\$ (1,750)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 12,945,760	\$ 7,533,231	\$ 8,987,649	\$ 29,466,640	\$ 23,294,384	\$ 23,595,405	\$ 24,268,344	\$ 29,466,640	\$ 71,158,133	\$ 100,624,772	\$ 100,706,872	\$ 825,431	\$ 101,532,303	\$ (907,531)
<b>Salaries and Wages</b>	\$ 112,590	\$ 116,212	\$ 114,689	\$ 343,491	\$ 413,176	\$ 359,633	\$ 419,572	\$ 343,491	\$ 1,192,380	\$ 1,535,871	\$ 1,558,409	\$ -	\$ 1,558,409	\$ (22,538)
<b>Employee Benefits</b>	\$ 12,766,562	\$ 7,287,155	\$ 8,790,110	\$ 28,843,827	\$ 21,869,666	\$ 22,224,230	\$ 22,837,230	\$ 28,843,827	\$ 66,931,126	\$ 95,774,953	\$ 96,601,064	\$ 7,328	\$ 96,608,392	\$ (833,439)
Group Insurance	\$ 7,901,188	\$ 6,488,435	\$ 4,788,522	\$ 19,178,146	\$ 14,794,407	\$ 14,794,407	\$ 14,794,407	\$ 19,178,146	\$ 44,383,221	\$ 63,561,367	\$ 63,971,542	\$ 1,039	\$ 63,972,581	\$ (411,214)
Health Insurance	\$ 4,424,744	\$ 4,293,367	\$ 2,766,558	\$ 11,484,669	\$ 8,623,194	\$ 8,623,194	\$ 8,623,194	\$ 11,484,669	\$ 25,869,582	\$ 37,354,251	\$ 37,968,259	\$ 74	\$ 37,968,333	\$ (614,083)
Other Insurance Benefits	\$ 232,902	\$ 224,204	\$ 218,999	\$ 676,105	\$ 508,494	\$ 508,494	\$ 508,494	\$ 676,105	\$ 1,525,482	\$ 2,201,587	\$ 2,396,675	\$ 965	\$ 2,397,640	\$ (196,053)
Retiree Health	\$ 3,243,543	\$ 1,970,864	\$ 1,802,965	\$ 7,017,372	\$ 5,662,719	\$ 5,662,719	\$ 5,662,719	\$ 7,017,372	\$ 16,988,157	\$ 24,005,529	\$ 21,641,207	\$ -	\$ 21,641,207	\$ 2,364,322
Medical Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,965,401	\$ -	\$ 1,965,401	\$ (1,965,401)
Payroll Contribution	\$ 674,568	\$ 617,509	\$ 562,493	\$ 1,854,571	\$ 1,788,263	\$ 1,803,000	\$ 1,860,000	\$ 1,854,571	\$ 5,451,263	\$ 7,305,834	\$ 7,904,121	\$ 6,289	\$ 7,910,410	\$ (604,576)
Social Security	\$ 601,762	\$ 617,418	\$ 562,493	\$ 1,781,673	\$ 1,712,763	\$ 1,725,000	\$ 1,780,000	\$ 1,781,673	\$ 5,217,763	\$ 6,999,436	\$ 7,323,904	\$ -	\$ 7,323,904	\$ (324,468)
Unemployment Compensation	\$ 72,806	\$ 92	\$ -	\$ 72,898	\$ 75,500	\$ 78,000	\$ 80,000	\$ 72,898	\$ 233,500	\$ 306,398	\$ 580,217	\$ 6,289	\$ 586,506	\$ (280,108)
Workers Compensation	\$ 3,200,000	\$ (16,137)	\$ 3,200,000	\$ 6,383,863	\$ 4,200,000	\$ 4,800,000	\$ 5,357,000	\$ 6,383,863	\$ 14,357,000	\$ 20,740,863	\$ 20,877,457	\$ -	\$ 20,877,457	\$ (136,594)
Medical - W/C	\$ 1,600,000	\$ -	\$ -	\$ 1,600,000	\$ -	\$ -	\$ 3,047,000	\$ 1,600,000	\$ 3,047,000	\$ 4,647,000	\$ 4,647,597	\$ -	\$ 4,647,597	\$ (597)
Idemnity - W/C	\$ 1,600,000	\$ (16,137)	\$ 3,200,000	\$ 4,783,863	\$ 3,200,000	\$ 4,800,000	\$ 1,100,000	\$ 4,783,863	\$ 9,100,000	\$ 13,883,863	\$ 13,900,000	\$ -	\$ 13,900,000	\$ (16,137)
Legal - W/C	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 210,000	\$ -	\$ 1,210,000	\$ 1,210,000	\$ 1,329,860	\$ -	\$ 1,329,860	\$ (119,860)
Workers Comp - Settlements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
Pension Obligations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Benefits	\$ 990,805	\$ 197,347	\$ 239,095	\$ 1,427,247	\$ 1,086,996	\$ 826,823	\$ 825,823	\$ 1,427,247	\$ 2,739,642	\$ 4,166,889	\$ 3,847,944	\$ -	\$ 3,847,944	\$ 318,945
Personal Leave	\$ 575,968	\$ 12,706	\$ 21,684	\$ 610,359	\$ 271,266	\$ 280,000	\$ 279,000	\$ 610,359	\$ 830,266	\$ 1,440,625	\$ 1,332,763	\$ -	\$ 1,332,763	\$ 107,862
Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,181	\$ -	\$ 1,181	\$ (1,181)
Retirement Se	\$ 267,563	\$ 37,367	\$ 70,136	\$ 375,065	\$ 373,907	\$ 105,000	\$ 105,000	\$ 375,065	\$ 583,907	\$ 958,972	\$ 612,000	\$ -	\$ 612,000	\$ 346,972
Severance Inc.	\$ 147,274	\$ 147,274	\$ 147,274	\$ 441,823	\$ 441,823	\$ 441,823	\$ 441,823	\$ 441,823	\$ 1,325,469	\$ 1,767,292	\$ 1,902,000	\$ -	\$ 1,902,000	\$ (134,708)
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Postemployment Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Professional and Technical Services</b>	\$ 53,089	\$ 113,643	\$ 37,760	\$ 204,492	\$ 902,282	\$ 902,282	\$ 902,282	\$ 204,492	\$ 2,706,846	\$ 2,911,338	\$ 2,164,046	\$ 764,416	\$ 2,928,462	\$ (17,124)
<b>Property Services</b>	\$ (12)	\$ (24)	\$ (13)	\$ (49)	\$ 10,908	\$ 10,908	\$ 10,908	\$ (49)	\$ 32,725	\$ 32,676	\$ 43,633	\$ -	\$ 43,633	\$ (10,957)
<b>Other Services</b>	\$ 10,682	\$ 15,502	\$ 42,829	\$ 69,012	\$ 86,161	\$ 86,161	\$ 86,161	\$ 69,012	\$ 258,482	\$ 327,494	\$ 290,955	\$ 53,688	\$ 344,643	\$ (17,148)
<b>Supplies</b>	\$ 2,497	\$ 150	\$ 2,274	\$ 4,921	\$ 7,357	\$ 7,357	\$ 7,357	\$ 4,921	\$ 22,072	\$ 26,993	\$ 29,429	\$ -	\$ 29,429	\$ (2,436)
<b>Property</b>	\$ 937	\$ 593	\$ -	\$ 1,530	\$ 4,834	\$ 4,834	\$ 4,834	\$ 1,530	\$ 14,502	\$ 16,032	\$ 19,336	\$ -	\$ 19,336	\$ (3,304)
<b>Miscellaneous</b>	\$ (585)	\$ -	\$ -	\$ (585)	\$ -	\$ -	\$ -	\$ (585)	\$ -	\$ (585)	\$ -	\$ -	\$ -	\$ (585)
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan	Feb	Mar	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Estimated	Year End	Adopted	Reappropriation of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	Estimate	Estimate	Estimate	Actual	Costs	Estimate	Budget	P/Y Enc.	Budget	Overage
<b>TOTAL</b>	\$ 139,831	\$ 166,008	\$ 129,545	\$ 435,385	\$ 576,760	\$ 531,823	\$ 682,295	\$ 435,385	\$ 1,790,878	\$ 2,226,263	\$ 2,276,922	\$ 5,286	\$ 2,282,208	\$ (55,945)
Salaries and Wages	\$ 132,320	\$ 130,788	\$ 127,384	\$ 390,492	\$ 496,354	\$ 451,417	\$ 601,890	\$ 390,492	\$ 1,549,662	\$ 1,940,154	\$ 1,956,142	\$ -	\$ 1,956,142	\$ (15,988)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 4,209	\$ 34,383	\$ 1,078	\$ 39,669	\$ 68,718	\$ 68,718	\$ 68,718	\$ 39,669	\$ 206,153	\$ 245,821	\$ 274,870	\$ 3,249	\$ 278,119	\$ (32,298)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ 1,732	\$ 1,732	\$ 1,732	\$ -	\$ 5,197	\$ 5,197	\$ 6,929	\$ -	\$ 6,929	\$ (1,732)
Other Services	\$ 1,042	\$ 291	\$ -	\$ 1,333	\$ 1,135	\$ 1,135	\$ 1,135	\$ 1,333	\$ 3,404	\$ 4,736	\$ 4,538	\$ -	\$ 4,538	\$ 198
Supplies	\$ 1,066	\$ 547	\$ 1,083	\$ 2,697	\$ 7,363	\$ 7,363	\$ 7,363	\$ 2,697	\$ 22,089	\$ 24,786	\$ 28,610	\$ 842	\$ 29,452	\$ (4,667)
Property	\$ 1,194	\$ -	\$ -	\$ 1,194	\$ 1,458	\$ 1,458	\$ 1,458	\$ 1,194	\$ 4,375	\$ 5,569	\$ 5,833	\$ 1,194	\$ 7,027	\$ (1,458)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 213,450	\$ 221,659	\$ 217,386	\$ 652,496	\$ 988,873	\$ 920,174	\$ 1,045,279	\$ 652,496	\$ 2,954,326	\$ 3,606,822	\$ 3,758,404	\$ 64,477	\$ 3,822,881	\$ (216,059)
Salaries and Wages	\$ 208,864	\$ 205,444	\$ 193,659	\$ 607,967	\$ 864,711	\$ 771,618	\$ 900,920	\$ 607,967	\$ 2,537,249	\$ 3,145,215	\$ 3,343,678	\$ -	\$ 3,343,678	\$ (198,463)
Employee Benefits	\$ -	\$ 1,215	\$ -	\$ 1,215	\$ -	\$ -	\$ -	\$ 1,215	\$ -	\$ 1,215	\$ -	\$ -	\$ -	\$ 1,215
Professional and Technical Services	\$ 399	\$ 63	\$ 2,675	\$ 3,136	\$ 85,989	\$ 110,383	\$ 106,185	\$ 3,136	\$ 302,557	\$ 305,693	\$ 293,115	\$ 14,260	\$ 307,375	\$ (1,682)
Property Services	\$ 2,228	\$ 1,076	\$ -	\$ 3,304	\$ 7,306	\$ 7,306	\$ 7,306	\$ 3,304	\$ 21,918	\$ 25,222	\$ 19,312	\$ 9,912	\$ 29,224	\$ (4,002)
Other Services	\$ 36	\$ 1,716	\$ 21,377	\$ 23,128	\$ 16,591	\$ 16,591	\$ 16,591	\$ 23,128	\$ 49,774	\$ 72,902	\$ 44,405	\$ 33,344	\$ 77,749	\$ (4,847)
Supplies	\$ 1,924	\$ 11,705	\$ (324)	\$ 13,304	\$ 7,811	\$ 7,811	\$ 7,811	\$ 13,304	\$ 23,432	\$ 36,736	\$ 38,857	\$ 135	\$ 38,992	\$ (2,256)
Property	\$ -	\$ 441	\$ -	\$ 441	\$ 5,908	\$ 5,908	\$ 5,908	\$ 441	\$ 17,725	\$ 18,166	\$ 16,807	\$ 6,826	\$ 23,633	\$ (5,467)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 558	\$ 558	\$ 558	\$ -	\$ 1,673	\$ 1,673	\$ 2,230	\$ -	\$ 2,230	\$ (558)
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 187,418	\$ 449,468	\$ 112,067	\$ 748,954	\$ 867,443	\$ 822,648	\$ 870,650	\$ 748,954	\$ 2,560,741	\$ 3,309,695	\$ 2,877,539	\$ 656,590	\$ 3,534,129	\$ (224,433)
Salaries and Wages	\$ 82,137	\$ 84,020	\$ 85,969	\$ 252,126	\$ 311,210	\$ 266,414	\$ 314,417	\$ 252,126	\$ 892,041	\$ 1,144,167	\$ 1,248,062	\$ -	\$ 1,248,062	\$ (103,895)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 105,241	\$ 25,345	\$ 25,310	\$ 155,896	\$ 109,369	\$ 109,369	\$ 109,369	\$ 155,896	\$ 328,108	\$ 484,004	\$ 409,977	\$ 88,633	\$ 498,610	\$ (14,606)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ 1,875	\$ 1,875	\$ 1,875	\$ -	\$ 5,625	\$ 5,625	\$ 7,500	\$ -	\$ 7,500	\$ (1,875)
Other Services	\$ -	\$ 95	\$ 143	\$ 238	\$ 500	\$ 500	\$ 500	\$ 238	\$ 1,500	\$ 1,738	\$ 2,000	\$ -	\$ 2,000	\$ (262)
Supplies	\$ 41	\$ 292	\$ 645	\$ 978	\$ 2,500	\$ 2,500	\$ 2,500	\$ 978	\$ 7,500	\$ 8,478	\$ 10,000	\$ -	\$ 10,000	\$ (1,522)
Property	\$ -	\$ 339,716	\$ -	\$ 339,716	\$ 441,989	\$ 441,989	\$ 441,989	\$ 339,716	\$ 1,325,968	\$ 1,665,683	\$ 1,200,000	\$ 567,957	\$ 1,767,957	\$ (102,274)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 1,191,619	\$ 1,200,233	\$ 1,071,380	\$ 3,463,233	\$ 3,822,558	\$ 3,425,217	\$ 3,882,503	\$ 3,463,233	\$ 11,130,277	\$ 14,593,511	\$ 14,813,834	\$ 3,491	\$ 14,817,325	\$ (223,815)
<b>Salaries and Wages</b>	\$ 1,112,968	\$ 1,141,134	\$ 1,010,838	\$ 3,264,940	\$ 3,634,324	\$ 3,237,937	\$ 3,723,309	\$ 3,264,940	\$ 10,595,569	\$ 13,860,509	\$ 14,066,753	\$ -	\$ 14,066,753	\$ (206,244)
Salaries	\$ 740,266	\$ 836,016	\$ 583,027	\$ 2,159,308	\$ 2,622,456	\$ 2,299,238	\$ 2,682,444	\$ 2,159,308	\$ 7,604,138	\$ 9,763,446	\$ 9,963,363	\$ -	\$ 9,963,363	\$ (199,917)
Regular	\$ 733,205	\$ 827,238	\$ 574,379	\$ 2,134,822	\$ 2,612,061	\$ 2,299,238	\$ 2,682,444	\$ 2,134,822	\$ 7,593,742	\$ 9,728,564	\$ 9,963,363	\$ -	\$ 9,963,363	\$ (234,799)
In Grade	\$ 7,061	\$ 8,778	\$ 8,648	\$ 24,486	\$ 10,396	\$ -	\$ -	\$ 24,486	\$ 10,396	\$ 34,882	\$ -	\$ -	\$ -	\$ 34,882
Other Compensation	\$ -	\$ 24,860	\$ 111,150	\$ 136,010	\$ 51,799	\$ 70,744	\$ 78,250	\$ 136,010	\$ 200,793	\$ 336,803	\$ 342,250	\$ -	\$ 342,250	\$ (5,447)
Longevity	\$ -	\$ 24,860	\$ -	\$ 24,860	\$ 51,799	\$ 70,744	\$ 78,250	\$ 24,860	\$ 200,793	\$ 225,653	\$ 222,000	\$ -	\$ 222,000	\$ 3,653
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ -	\$ -	\$ 111,150	\$ 111,150	\$ -	\$ -	\$ -	\$ 111,150	\$ -	\$ 111,150	\$ 120,250	\$ -	\$ 120,250	\$ (9,100)
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 372,703	\$ 280,258	\$ 316,661	\$ 969,622	\$ 960,068	\$ 867,955	\$ 962,615	\$ 969,622	\$ 2,790,638	\$ 3,760,260	\$ 3,761,140	\$ -	\$ 3,761,140	\$ (880)
Premium Pay	\$ 372,703	\$ 280,258	\$ 316,661	\$ 969,622	\$ 960,068	\$ 867,955	\$ 962,615	\$ 969,622	\$ 2,790,638	\$ 3,760,260	\$ 3,761,140	\$ -	\$ 3,761,140	\$ (880)
<b>Employee Benefits</b>	\$ -	\$ 3,621	\$ 884	\$ 4,506	\$ -	\$ -	\$ -	\$ 4,506	\$ -	\$ 4,506	\$ 3,000	\$ -	\$ 3,000	\$ 1,506
<b>Professional and Technical Services</b>	\$ 45,167	\$ 2,881	\$ 5,491	\$ 53,539	\$ 36,546	\$ 36,546	\$ 17,461	\$ 53,539	\$ 90,553	\$ 144,093	\$ 144,185	\$ 2,000	\$ 146,185	\$ (2,092)
<b>Property Services</b>	\$ 241	\$ 510	\$ 568	\$ 1,318	\$ 2,339	\$ 2,339	\$ 2,339	\$ 1,318	\$ 7,016	\$ 8,334	\$ 9,354	\$ -	\$ 9,354	\$ (1,020)
<b>Other Services</b>	\$ 4	\$ 13	\$ 242	\$ 259	\$ 7,774	\$ 7,774	\$ 7,774	\$ 259	\$ 23,321	\$ 23,580	\$ 31,095	\$ -	\$ 31,095	\$ (7,515)
<b>Supplies</b>	\$ 32,708	\$ 52,075	\$ 52,929	\$ 137,712	\$ 117,256	\$ 104,239	\$ 100,239	\$ 137,712	\$ 321,733	\$ 459,446	\$ 462,166	\$ 1,491	\$ 463,657	\$ (4,211)
Property	\$ 531	\$ -	\$ 428	\$ 959	\$ 24,320	\$ 36,382	\$ 31,382	\$ 959	\$ 92,085	\$ 93,044	\$ 97,281	\$ -	\$ 97,281	\$ (4,237)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 6,031,198	\$ 8,458,394	\$ 5,645,324	\$ 20,134,916	\$ 19,136,602	\$ 17,349,645	\$ 19,384,665	\$ 20,134,916	\$ 55,870,911	\$ 76,005,827	\$ 76,815,050	\$ 14,249	\$ 76,829,299	\$ (823,472)
<b>Salaries and Wages</b>	\$ 5,772,299	\$ 8,099,175	\$ 5,465,201	\$ 19,336,674	\$ 18,222,821	\$ 16,381,580	\$ 18,411,648	\$ 19,336,674	\$ 53,016,049	\$ 72,352,724	\$ 73,113,279	\$ -	\$ 73,113,279	\$ (760,555)
Salaries	\$ 4,579,592	\$ 4,721,209	\$ 3,696,827	\$ 12,997,628	\$ 15,880,125	\$ 13,997,580	\$ 16,288,648	\$ 12,997,628	\$ 46,166,354	\$ 59,163,982	\$ 59,757,837	\$ -	\$ 59,757,837	\$ (593,855)
Regular	\$ 4,431,109	\$ 4,701,469	\$ 3,802,762	\$ 12,935,340	\$ 15,823,259	\$ 13,946,409	\$ 16,237,478	\$ 12,935,340	\$ 46,007,146	\$ 58,942,486	\$ 59,567,774	\$ -	\$ 59,567,774	\$ (625,288)
In Grade	\$ 148,483	\$ 19,740	\$ (105,935)	\$ 62,288	\$ 56,866	\$ 51,171	\$ 51,171	\$ 62,288	\$ 159,208	\$ 221,496	\$ 190,063	\$ -	\$ 190,063	\$ 31,433
Other Compensation	\$ -	\$ 2,225,412	\$ 664,875	\$ 2,890,287	\$ 257,010	\$ 204,000	\$ 273,000	\$ 2,890,287	\$ 734,010	\$ 3,624,297	\$ 3,743,706	\$ -	\$ 3,743,706	\$ (119,409)
Longevity	\$ -	\$ 2,225,412	\$ 123,000	\$ 2,348,412	\$ 257,010	\$ 204,000	\$ 273,000	\$ 2,348,412	\$ 734,010	\$ 3,082,422	\$ 3,170,581	\$ -	\$ 3,170,581	\$ (88,159)
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ -	\$ -	\$ 541,875	\$ 541,875	\$ -	\$ -	\$ -	\$ 541,875	\$ -	\$ 541,875	\$ 573,125	\$ -	\$ 573,125	\$ (31,250)
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 1,192,707	\$ 1,152,554	\$ 1,103,499	\$ 3,448,760	\$ 2,085,685	\$ 2,180,000	\$ 1,850,000	\$ 3,448,760	\$ 6,115,685	\$ 9,564,445	\$ 9,611,736	\$ -	\$ 9,611,736	\$ (47,291)
Premium Pay	\$ 1,192,707	\$ 1,152,554	\$ 1,103,499	\$ 3,448,760	\$ 2,085,685	\$ 2,180,000	\$ 1,850,000	\$ 3,448,760	\$ 6,115,685	\$ 9,564,445	\$ 9,611,736	\$ -	\$ 9,611,736	\$ (47,291)
<b>Employee Benefits</b>	\$ -	\$ 1,708	\$ -	\$ 1,708	\$ 5,000	\$ 5,000	\$ 5,000	\$ 1,708	\$ 15,000	\$ 16,708	\$ 20,000	\$ -	\$ 20,000	\$ (3,293)
<b>Professional and Technical Services</b>	\$ 114,329	\$ 44,530	\$ 37,017	\$ 195,876	\$ 218,860	\$ 218,860	\$ 218,860	\$ 195,876	\$ 656,580	\$ 852,456	\$ 875,440	\$ -	\$ 875,440	\$ (22,984)
<b>Property Services</b>	\$ 14,953	\$ 239,575	\$ 43,398	\$ 297,926	\$ 412,973	\$ 462,973	\$ 462,973	\$ 297,926	\$ 1,338,920	\$ 1,636,845	\$ 1,651,214	\$ 679	\$ 1,651,893	\$ (15,048)
<b>Other Services</b>	\$ 4,718	\$ 4,898	\$ 1,397	\$ 11,013	\$ 7,958	\$ 9,625	\$ 9,625	\$ 11,013	\$ 27,208	\$ 38,221	\$ 38,500	\$ -	\$ 38,500	\$ (279)
<b>Supplies</b>	\$ 119,401	\$ 56,359	\$ 85,059	\$ 260,819	\$ 209,847	\$ 219,847	\$ 224,798	\$ 260,819	\$ 654,492	\$ 915,312	\$ 909,579	\$ 13,570	\$ 923,149	\$ (7,837)
<b>Property</b>	\$ 5,499	\$ 12,150	\$ 13,251	\$ 30,900	\$ 59,142	\$ 51,760	\$ 51,760	\$ 30,900	\$ 162,661	\$ 193,562	\$ 207,038	\$ -	\$ 207,038	\$ (13,476)
<b>Miscellaneous</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 4,382,783	\$ 5,594,221	\$ 4,760,638	\$ 14,737,642	\$ 14,956,585	\$ 13,062,880	\$ 14,794,124	\$ 14,737,642	\$ 42,813,589	\$ 57,551,231	\$ 57,875,622	\$ 10,500	\$ 57,886,122	\$ (334,891)
<b>Salaries and Wages</b>	\$ 4,299,494	\$ 5,530,143	\$ 4,654,774	\$ 14,484,412	\$ 14,417,174	\$ 12,427,699	\$ 14,190,866	\$ 14,484,412	\$ 41,035,739	\$ 55,520,151	\$ 55,728,481	\$ -	\$ 55,728,481	\$ (208,330)
Salaries	\$ 2,795,864	\$ 3,155,407	\$ 3,108,201	\$ 9,059,472	\$ 10,188,256	\$ 8,765,657	\$ 10,070,657	\$ 9,059,472	\$ 29,024,570	\$ 38,084,042	\$ 38,206,141	\$ -	\$ 38,206,141	\$ (122,099)
Regular	\$ 2,758,017	\$ 3,133,702	\$ 3,087,600	\$ 8,979,320	\$ 10,106,601	\$ 8,700,000	\$ 10,005,000	\$ 8,979,320	\$ 28,811,601	\$ 37,790,921	\$ 37,962,272	\$ -	\$ 37,962,272	\$ (171,351)
In Grade	\$ 37,847	\$ 21,704	\$ 20,600	\$ 80,152	\$ 81,655	\$ 65,657	\$ 65,657	\$ 80,152	\$ 212,969	\$ 293,121	\$ 243,869	\$ -	\$ 243,869	\$ 49,252
Other Compensation	\$ -	\$ 1,281,844	\$ 389,900	\$ 1,671,744	\$ 169,000	\$ 382,434	\$ 294,000	\$ 1,671,744	\$ 845,434	\$ 2,517,178	\$ 3,310,706	\$ -	\$ 3,310,706	\$ (793,528)
Longevity	\$ -	\$ 1,281,844	\$ -	\$ 1,281,844	\$ 169,000	\$ 382,434	\$ 294,000	\$ 1,281,844	\$ 845,434	\$ 2,127,278	\$ 2,242,406	\$ -	\$ 2,242,406	\$ (115,128)
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ -	\$ -	\$ 389,900	\$ 389,900	\$ -	\$ -	\$ -	\$ 389,900	\$ -	\$ 389,900	\$ 468,300	\$ -	\$ 468,300	\$ (78,400)
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 600,000	\$ (600,000)
Premium Pay	\$ 1,503,630	\$ 1,092,893	\$ 1,156,674	\$ 3,753,196	\$ 4,059,918	\$ 3,279,608	\$ 3,826,209	\$ 3,753,196	\$ 11,165,735	\$ 14,918,931	\$ 14,211,634	\$ -	\$ 14,211,634	\$ 707,297
Premium Pay	\$ 1,503,630	\$ 1,092,893	\$ 1,156,674	\$ 3,753,196	\$ 4,059,918	\$ 3,279,608	\$ 3,826,209	\$ 3,753,196	\$ 11,165,735	\$ 14,918,931	\$ 14,211,634	\$ -	\$ 14,211,634	\$ 707,297
<b>Employee Benefits</b>	\$ -	\$ 1,871	\$ -	\$ 1,871	\$ 2,250	\$ 2,250	\$ 2,250	\$ 1,871	\$ 6,750	\$ 8,621	\$ 9,000	\$ -	\$ 9,000	\$ (379)
<b>Professional and Technical Services</b>	\$ 5,181	\$ 1,678	\$ 6,001	\$ 12,859	\$ 34,500	\$ 34,500	\$ 34,500	\$ 12,859	\$ 103,500	\$ 116,359	\$ 138,000	\$ -	\$ 138,000	\$ (21,641)
<b>Property Services</b>	\$ 1,636	\$ 1,939	\$ 4,297	\$ 7,872	\$ 15,923	\$ 15,923	\$ 15,923	\$ 7,872	\$ 47,768	\$ 55,640	\$ 53,191	\$ 10,500	\$ 63,691	\$ (8,051)
<b>Other Services</b>	\$ 8	\$ -	\$ 149	\$ 157	\$ 250	\$ 250	\$ 250	\$ 157	\$ 750	\$ 907	\$ 1,000	\$ -	\$ 1,000	\$ (93)
<b>Supplies</b>	\$ 75,262	\$ 58,103	\$ 95,417	\$ 228,782	\$ 467,245	\$ 563,017	\$ 531,093	\$ 228,782	\$ 1,561,355	\$ 1,790,137	\$ 1,868,981	\$ -	\$ 1,868,981	\$ (78,844)
Property	\$ 1,203	\$ 487	\$ -	\$ 1,689	\$ 19,242	\$ 19,242	\$ 19,242	\$ 1,689	\$ 57,727	\$ 59,416	\$ 76,969	\$ -	\$ 76,969	\$ (17,553)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan	Feb	Mar	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Estimated	Year End	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	Estimate	Estimate	Estimate	Actual	Costs	Estimate	Budget	P/Y Enc.	Budget	Overage
<b>TOTAL</b>	\$ 78,350	\$ 66,011	\$ 60,859	\$ 205,220	\$ 447,298	\$ 428,619	\$ 457,498	\$ 205,220	\$ 1,333,416	\$ 1,538,636	\$ 1,392,120	\$ 380,115	\$ 1,772,235	\$ (233,599)
Salaries and Wages	\$ 50,685	\$ 49,254	\$ 47,581	\$ 147,520	\$ 191,951	\$ 173,272	\$ 202,151	\$ 147,520	\$ 567,373	\$ 714,893	\$ 750,845	\$ -	\$ 750,845	\$ (35,952)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 26,197	\$ 14,921	\$ 13,073	\$ 54,191	\$ 252,122	\$ 252,122	\$ 252,122	\$ 54,191	\$ 756,366	\$ 810,557	\$ 629,275	\$ 379,214	\$ 1,008,489	\$ (197,931)
Property Services	\$ 240	\$ 48	\$ 180	\$ 468	\$ 125	\$ 125	\$ 125	\$ 468	\$ 375	\$ 843	\$ 500	\$ -	\$ 500	\$ 343
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 1,228	\$ 1,788	\$ 25	\$ 3,042	\$ 2,850	\$ 2,850	\$ 2,850	\$ 3,042	\$ 8,551	\$ 11,593	\$ 10,500	\$ 902	\$ 11,402	\$ 191
Property	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ -	\$ 750	\$ 750	\$ 1,000	\$ -	\$ 1,000	\$ (250)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 67,082	\$ 66,701	\$ 68,170	\$ 201,953	\$ 263,890	\$ 235,707	\$ 265,571	\$ 201,953	\$ 765,168	\$ 967,121	\$ 995,062	\$ -	\$ 995,062	\$ (27,941)
Salaries and Wages	\$ 56,925	\$ 61,017	\$ 59,737	\$ 177,679	\$ 209,164	\$ 180,982	\$ 211,146	\$ 177,679	\$ 601,292	\$ 778,971	\$ 784,255	\$ -	\$ 784,255	\$ (5,284)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 130	\$ 40	\$ 381	\$ 550	\$ 4,000	\$ 4,000	\$ 4,000	\$ 550	\$ 12,000	\$ 12,550	\$ 16,000	\$ -	\$ 16,000	\$ (3,450)
Property Services	\$ 3,763	\$ 1,510	\$ 5,903	\$ 11,175	\$ 25,425	\$ 25,425	\$ 25,425	\$ 11,175	\$ 76,274	\$ 87,450	\$ 90,000	\$ -	\$ 90,000	\$ (2,550)
Other Services	\$ 2,488	\$ 675	\$ 523	\$ 3,686	\$ 849	\$ 849	\$ 549	\$ 3,686	\$ 2,247	\$ 5,933	\$ 7,000	\$ -	\$ 7,000	\$ (1,067)
Supplies	\$ 843	\$ 19	\$ 780	\$ 1,642	\$ 11,952	\$ 11,952	\$ 11,952	\$ 1,642	\$ 35,855	\$ 37,497	\$ 47,807	\$ -	\$ 47,807	\$ (10,310)
Property	\$ 2,934	\$ 3,440	\$ 846	\$ 7,220	\$ 12,500	\$ 12,500	\$ 12,500	\$ 7,220	\$ 37,500	\$ 44,720	\$ 50,000	\$ -	\$ 50,000	\$ (5,280)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary  
Public Works - Bureau of Operations (420000)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 1,445,426	\$ 1,547,860	\$ 1,699,287	\$ 4,692,573	\$ 5,233,802	\$ 4,752,936	\$ 5,941,614	\$ 4,692,573	\$ 15,928,352	\$ 20,620,925	\$ 21,069,780	\$ 19,000	\$ 21,088,780	\$ (467,855)
<b>Salaries and Wages</b>	\$ 1,151,442	\$ 1,337,211	\$ 1,318,441	\$ 3,807,094	\$ 3,996,493	\$ 3,465,043	\$ 4,253,906	\$ 3,807,094	\$ 11,715,443	\$ 15,522,537	\$ 15,773,520	\$ -	\$ 15,773,520	\$ (250,983)
Salaries	\$ 1,055,464	\$ 1,083,900	\$ 1,040,333	\$ 3,179,697	\$ 3,840,250	\$ 3,353,177	\$ 3,912,040	\$ 3,179,697	\$ 11,105,468	\$ 14,285,165	\$ 14,530,435	\$ -	\$ 14,530,435	\$ (245,270)
Regular	\$ 1,055,464	\$ 1,083,900	\$ 1,040,333	\$ 3,179,697	\$ 3,840,250	\$ 3,353,177	\$ 3,912,040	\$ 3,179,697	\$ 11,105,468	\$ 14,285,165	\$ 14,530,435	\$ -	\$ 14,530,435	\$ (245,270)
In Grade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 95,978	\$ 253,310	\$ 278,108	\$ 627,397	\$ 156,243	\$ 111,866	\$ 341,866	\$ 627,397	\$ 609,975	\$ 1,237,372	\$ 1,243,085	\$ -	\$ 1,243,085	\$ (5,713)
Premium Pay	\$ 95,978	\$ 253,310	\$ 278,108	\$ 627,397	\$ 186,343	\$ 286,866	\$ 334,677	\$ 627,397	\$ 807,885	\$ 1,435,282	\$ 1,243,085	\$ -	\$ 1,243,085	\$ 192,197
<b>Employee Benefits</b>	\$ -	\$ 638	\$ -	\$ 638	\$ -	\$ -	\$ -	\$ 638	\$ -	\$ 638	\$ -	\$ -	\$ -	\$ 638
<b>Professional and Technical Services</b>	\$ 20,087	\$ 1,135	\$ 85,266	\$ 106,489	\$ 236,250	\$ 236,250	\$ 236,250	\$ 106,489	\$ 708,750	\$ 815,239	\$ 926,000	\$ 19,000	\$ 945,000	\$ (129,761)
<b>Property Services</b>	\$ 150,370	\$ 79,565	\$ 112,596	\$ 342,530	\$ 541,112	\$ 620,404	\$ 620,404	\$ 342,530	\$ 1,781,919	\$ 2,124,450	\$ 2,164,449	\$ -	\$ 2,164,449	\$ (39,999)
<b>Other Services</b>	\$ 2,983	\$ 3,129	\$ 3,396	\$ 9,509	\$ 10,250	\$ 10,250	\$ 10,250	\$ 9,509	\$ 30,750	\$ 40,259	\$ 41,000	\$ -	\$ 41,000	\$ (741)
<b>Supplies</b>	\$ 120,346	\$ 124,336	\$ 173,747	\$ 418,428	\$ 431,947	\$ 403,239	\$ 803,054	\$ 418,428	\$ 1,638,240	\$ 2,056,669	\$ 2,093,811	\$ -	\$ 2,093,811	\$ (37,142)
<b>Property</b>	\$ 198	\$ 1,847	\$ 5,840	\$ 7,885	\$ 17,750	\$ 17,750	\$ 17,750	\$ 7,885	\$ 53,250	\$ 61,135	\$ 71,000	\$ -	\$ 71,000	\$ (9,865)
<b>Miscellaneous</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary  
Public Works - Bureau of Environmental Services (430000)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 924,176	\$ 686,089	\$ 830,248	\$ 2,440,514	\$ 2,969,738	\$ 2,791,727	\$ 2,954,581	\$ 2,440,514	\$ 8,716,045	\$ 11,156,559	\$ 11,528,508	\$ -	\$ 11,528,508	\$ (371,949)
<b>Salaries and Wages</b>	\$ 588,716	\$ 555,634	\$ 544,559	\$ 1,688,908	\$ 2,069,011	\$ 1,846,096	\$ 2,150,353	\$ 1,688,908	\$ 6,065,461	\$ 7,754,369	\$ 7,987,027	\$ -	\$ 7,987,027	\$ (232,658)
Salaries	\$ 499,089	\$ 503,902	\$ 501,200	\$ 1,504,191	\$ 1,920,604	\$ 1,704,161	\$ 1,988,188	\$ 1,504,191	\$ 5,612,953	\$ 7,117,144	\$ 7,384,698	\$ -	\$ 7,384,698	\$ (267,554)
Regular	\$ 499,089	\$ 503,902	\$ 501,200	\$ 1,504,191	\$ 1,920,604	\$ 1,704,161	\$ 1,988,188	\$ 1,504,191	\$ 5,612,953	\$ 7,117,144	\$ 7,384,698	\$ -	\$ 7,384,698	\$ (267,554)
In Grade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Compensation	\$ -	\$ -	\$ -	\$ -	\$ 14,679	\$ 20,550	\$ 20,550	\$ -	\$ 55,779	\$ 55,779	\$ 76,329	\$ -	\$ 76,329	\$ (20,550)
Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ -	\$ -	\$ -	\$ -	\$ 14,679	\$ 20,550	\$ 20,550	\$ -	\$ 55,779	\$ 55,779	\$ 76,329	\$ -	\$ 76,329	\$ (20,550)
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 89,627	\$ 51,732	\$ 43,359	\$ 184,718	\$ 133,728	\$ 121,385	\$ 141,615	\$ 184,718	\$ 396,728	\$ 581,446	\$ 526,000	\$ -	\$ 526,000	\$ 55,446
Premium Pay	\$ 89,627	\$ 51,732	\$ 43,359	\$ 184,718	\$ 133,728	\$ 121,385	\$ 141,615	\$ 184,718	\$ 396,728	\$ 581,446	\$ 526,000	\$ -	\$ 526,000	\$ 55,446
<b>Employee Benefits</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Professional and Technical Services</b>	\$ -	\$ -	\$ 350	\$ 350	\$ 5,750	\$ 5,750	\$ 5,750	\$ 350	\$ 17,250	\$ 17,600	\$ 23,000	\$ -	\$ 23,000	\$ (5,400)
<b>Property Services</b>	\$ 315,673	\$ 123,289	\$ 276,279	\$ 715,240	\$ 823,601	\$ 868,506	\$ 727,103	\$ 715,240	\$ 2,419,210	\$ 3,134,450	\$ 3,232,981	\$ -	\$ 3,232,981	\$ (98,531)
<b>Other Services</b>	\$ 10,785	\$ 144	\$ 154	\$ 11,083	\$ 9,500	\$ 9,500	\$ 9,500	\$ 11,083	\$ 28,500	\$ 39,583	\$ 38,000	\$ -	\$ 38,000	\$ 1,583
<b>Supplies</b>	\$ 9,002	\$ 7,023	\$ 8,907	\$ 24,932	\$ 56,250	\$ 56,250	\$ 56,250	\$ 24,932	\$ 168,750	\$ 193,682	\$ 225,000	\$ -	\$ 225,000	\$ (31,318)
<b>Property</b>	\$ -	\$ -	\$ -	\$ -	\$ 4,375	\$ 4,375	\$ 4,375	\$ -	\$ 13,125	\$ 13,125	\$ 17,500	\$ -	\$ 17,500	\$ (4,375)
<b>Miscellaneous</b>	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ 3,750	\$ 3,750	\$ 5,000	\$ -	\$ 5,000	\$ (1,250)
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 193,379	\$ 210,916	\$ 217,133	\$ 621,428	\$ 788,799	\$ 687,384	\$ 801,948	\$ 621,428	\$ 2,278,131	\$ 2,899,559	\$ 2,978,663	\$ -	\$ 2,978,663	\$ (79,104)
Salaries and Wages	\$ 193,379	\$ 210,916	\$ 217,133	\$ 621,428	\$ 788,799	\$ 687,384	\$ 801,948	\$ 621,428	\$ 2,278,131	\$ 2,899,559	\$ 2,978,663	\$ -	\$ 2,978,663	\$ (79,104)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 230,257	\$ 253,235	\$ 264,153	\$ 747,645	\$ 996,273	\$ 1,257,217	\$ 879,511	\$ 747,645	\$ 3,133,001	\$ 3,880,645	\$ 3,925,230	\$ -	\$ 3,925,230	\$ (44,585)
Salaries and Wages	\$ 202,675	\$ 202,597	\$ 199,152	\$ 604,424	\$ 811,732	\$ 1,063,309	\$ 709,806	\$ 604,424	\$ 2,584,847	\$ 3,189,271	\$ 3,196,089	\$ -	\$ 3,196,089	\$ (6,818)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ 169	\$ 169	\$ 169	\$ -	\$ 506	\$ 506	\$ 674	\$ -	\$ 674	\$ (169)
Professional and Technical Services	\$ (19,340)	\$ 11,937	\$ 7,943	\$ 540	\$ 48,858	\$ 56,226	\$ 37,023	\$ 540	\$ 142,107	\$ 142,647	\$ 162,412	\$ -	\$ 162,412	\$ (19,765)
Property Services	\$ 11,445	\$ 19,547	\$ 20,772	\$ 51,763	\$ 36,696	\$ 38,696	\$ 42,696	\$ 51,763	\$ 118,089	\$ 169,852	\$ 170,785	\$ -	\$ 170,785	\$ (933)
Other Services	\$ 718	\$ 2,574	\$ 2,271	\$ 5,562	\$ 14,638	\$ 14,638	\$ 14,638	\$ 5,562	\$ 43,915	\$ 49,477	\$ 58,553	\$ -	\$ 58,553	\$ (9,076)
Supplies	\$ 31,870	\$ 15,047	\$ 32,972	\$ 79,889	\$ 72,928	\$ 72,928	\$ 63,928	\$ 79,889	\$ 209,783	\$ 289,672	\$ 291,711	\$ -	\$ 291,711	\$ (2,039)
Property	\$ 2,890	\$ 1,533	\$ 1,043	\$ 5,466	\$ 11,252	\$ 11,252	\$ 11,252	\$ 5,466	\$ 33,755	\$ 39,221	\$ 45,006	\$ -	\$ 45,006	\$ (5,785)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 37,966	\$ 38,993	\$ 34,869	\$ 111,828	\$ 131,194	\$ 118,497	\$ 130,978	\$ 111,828	\$ 380,669	\$ 492,498	\$ 498,950	\$ -	\$ 498,950	\$ (6,452)
Salaries and Wages	\$ 25,178	\$ 25,157	\$ 25,200	\$ 75,535	\$ 87,584	\$ 74,886	\$ 87,368	\$ 75,535	\$ 249,838	\$ 325,372	\$ 324,508	\$ -	\$ 324,508	\$ 864
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 7,398	\$ 2,606	\$ 3,149	\$ 13,153	\$ 21,477	\$ 21,477	\$ 21,477	\$ 13,153	\$ 64,430	\$ 77,582	\$ 85,906	\$ -	\$ 85,906	\$ (8,324)
Property Services	\$ -	\$ 10,625	\$ 5,417	\$ 16,042	\$ 16,519	\$ 16,519	\$ 16,519	\$ 16,042	\$ 49,557	\$ 65,599	\$ 66,076	\$ -	\$ 66,076	\$ (477)
Other Services	\$ 4,799	\$ 199	\$ 165	\$ 5,163	\$ 2,325	\$ 2,325	\$ 2,325	\$ 5,163	\$ 6,975	\$ 12,138	\$ 9,300	\$ -	\$ 9,300	\$ 2,838
Supplies	\$ 590	\$ 407	\$ 939	\$ 1,936	\$ 2,040	\$ 2,040	\$ 2,040	\$ 1,936	\$ 6,120	\$ 8,056	\$ 8,160	\$ -	\$ 8,160	\$ (104)
Property	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ 3,750	\$ 3,750	\$ 5,000	\$ -	\$ 5,000	\$ (1,250)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Pittsburgh**

**Quarterly Financial &  
Performance Report**

For the Period Ending March 31, 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 first 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 first quarter of 2015, the Equipment Leasing Authority began purchasing vehicles from the 2015 Vehicle Acquisition Plan. Purchases include four (4) Type III Ambulances for the Bureau of Emergency Medical Services, a 25 yard Recycling Packer for the Bureau of Environmental Services, an Aerial truck for the Bureau of Fire, and many smaller vehicles that assist our departments in public safety and service delivery. In addition, the ELA has invested in a 'Roadmixer' vehicle that will provide hot asphalt to patch potholes year round.

**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. For the first time, 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>. Street paving is expected to begin in the second quarter of 2015.

**Facilities Improvement.** The first quarter of 2015 saw the beginning of several major facilities projects. Renovations are underway for a multi-story senior center in Beechview, and the replacement of a filter house at Ammon Pool in the Hill District. Wall and fence restoration at the Burgwin Spray Park in Hazelwood and renovations to the Schenley Ice Rink are also moving.

## 2015 Monthly Expenditure Summary Department Capital Summary

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	Year-to-date & Projected	Total Budget	(Savings)/ Overage
City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mayor's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bureau of Neighborhood Empowerment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ (250,000)
Innovation and Performance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ (100,000)
Human Relations Commission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ (100,000)
Equal Opportunity Review Commission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Leasing Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ (5,000,000)
Personnel & CSC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 395,000	\$ (395,000)
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	\$ 14,225	\$ -	\$ 16,165	\$ 30,390	\$ 30,390	\$ 22,353,567	\$ (22,323,177)
Parks & Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Urban Redevelopment Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,241,433	\$ (4,241,433)
<b>TOTAL</b>	<b>\$ 14,225</b>	<b>\$ -</b>	<b>\$ 16,165</b>	<b>\$ 30,390</b>	<b>\$ 30,390</b>	<b>\$ 35,000,000</b>	<b>\$ (34,969,610)</b>

**City of Pittsburgh**

**Quarterly Financial &  
Performance Report**

For the Period Ending March 31, 2015

**Staffing Summary**



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

<b>DEPARTMENT</b>	<b>1/6/2015</b>	<b>1/23/2015</b>	<b>2/6/2015</b>	<b>2/20/2015</b>	<b>3/6/2015</b>	<b>3/20/2015</b>	<b>2015 Budgeted Positions</b>
<b>COUNCIL/CLERK'S OFFICE</b>	46	47	47	46	45	45	40
<b>MAYOR'S OFFICE</b>	15	15	15	15	16	15	15
<b>BUREAU OF NEIGHBORHOOD EMPOWERMENT</b>	8	8	7	7	7	8	10
<b>OFFICE OF MANAGEMENT &amp; BUDGET</b>	24	21	22	23	23	23	23
<b>DEPT. OF INNOVATION &amp; PERFORMANCE</b>	52	53	53	53	52	56	62
<b>HUMAN RELATIONS</b>	5	5	5	5	5	5	8
<b>CONTROLLER</b>	48	48	48	48	49	50	56
<b>FINANCE</b>	55	58	57	58	60	59	65
<b>FINANCE - THREE TAXING BODIES</b>	8	8	8	7	8	8	10
<b>LAW</b>	36	37	36	37	36	35	31
<b>OMI</b>	8	8	8	8	8	8	11
<b>PERSONNEL &amp; CIVIL SERVICE</b>	31	31	31	30	33	33	36
<b>WORKFORCE INVESTMENT ACT</b>	19	19	19	19	19	20	26
<b>CITY PLANNING</b>	31	30	30	30	29	29	40
<b>CITY PLANNING - COMMUNITY DEVELOPMENT</b>	12	12	12	12	12	12	13
<b>PERMITS, LICENSES, AND INSPECTIONS (2)</b>	58	58	56	56	55	56	72
<b>PUBLIC SAFETY ADMINISTRATION</b>	21	20	21	21	21	21	23
<b>EMS</b>	176	175	175	175	180	179	180
<b>POLICE</b>	928	911	920	936	931	926	970
<b>SCHOOL GUARDS</b>	96	96	96	97	97	96	103
<b>FIRE</b>	619	615	613	612	612	610	664
<b>PUBLIC WORKS-ADMINISTRATION</b>	14	14	14	14	13	13	14
<b>PUBLIC WORKS-OPERATIONS</b>	400	398	390	388	391	393	414
<b>PUBLIC WORKS-ENVIRONMENTAL SERVICES</b>	187	191	189	189	189	188	200
<b>PUBLIC WORKS-ENG. &amp; CONSTRUCTION</b>	55	59	61	61	59	59	61
<b>ANIMAL CONTROL</b>	15	15	15	15	15	15	17
<b>PARKS</b>	188	182	182	180	181	184	93
<b>CITIZENS' POLICE REVIEW BOARD</b>	6	6	6	6	6	6	6
<b>TOTAL</b>	<b>3,161</b>	<b>3,140</b>	<b>3,136</b>	<b>3,148</b>	<b>3,152</b>	<b>3,152</b>	<b>3,263</b>

(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)**

<b><u>BARGAINING UNIT</u></b>	<b><u>1/6/2015</u></b>	<b><u>1/23/2015</u></b>	<b><u>2/6/2015</u></b>	<b><u>2/20/2015</u></b>	<b><u>3/6/2015</u></b>	<b><u>3/20/2015</u></b>
<b>NO REPRESENTATION</b>	579	577	576	570	572	576
<b>FRATERNAL ORDER OF POLICE</b>	842	826	835	860	858	852
<b>FIREFIGHTERS</b>	611	607	605	604	604	602
<b>PJCBC BLUE COLLAR</b>	349	347	337	333	333	340
<b>TEAMSTERS/REFUSE</b>	178	182	180	179	179	178
<b>AFSCME FOREMAN</b>	46	46	47	47	47	47
<b>SEIU REC TEACHERS</b>	58	57	57	56	56	56
<b>SEIU SCHOOL GUARDS</b>	95	95	95	96	96	95
<b>AFSCME WHITE COLLAR</b>	246	246	247	246	245	244
<b>FRATERNAL ASSOC. OF PROF. PARAMEDICS</b>	157	157	157	157	162	162
<b>TOTAL</b>	<b>3,161</b>	<b>3,140</b>	<b>3,136</b>	<b>3,148</b>	<b>3,152</b>	<b>3,152</b>

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

