

# City of Pittsburgh

## Quarterly Financial & Performance Report

For the Period Ending December 31, 2015



Department of Finance  
and  
Office of Management and Budget

February 15, 2016



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

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

**City of Pittsburgh**

**Quarterly Financial &  
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# Overview





## OVERVIEW

This is the fourth 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 fourth quarter of the City's 2015 fiscal year, for the period of October 1, 2015 through December 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. All revenue and expenditure information is presented on a cash basis.

The City's fourth quarter financial results for the balance of the fiscal year, forecast that the City will end the year with revenues below budget by \$12 million, or 2.34 percent and expenditures under the final budget (adopted budget with prior year encumbrances) by \$7.2 million, or 1.4 percent.

It is important to note that revenue figures incorporate payments remitted to the City of Pittsburgh by the Pittsburgh Parking Authority for daily parking meter revenues, payment in lieu of taxes, and wharf parking revenues. Although not received by the end of year, the Controller's Office has established an accounts receivable for the above-mentioned revenues. These payments will be received by the City in February 2016, but attributed to 2015 year-end results. It is also important to highlight the significant change from the third quarter report where the City estimated exceeding revenues by \$11.2 million. Throughout the prior three quarterly reports, the City had assumed payment from the ICA of \$10 million. The City failed to receive said payment from the ICA, thus accounting for the large variance between the third quarter revenues projections and the fourth quarter revenue results.



**FISCAL YEAR 2015: REVENUE RESULTS**

**Budget Year 2015 – Revenue Summary:**

Revenue collections totaled \$92,643,717 in the fourth quarter of fiscal year 2015. This represents 18 percent of the total budgeted revenues for fiscal year 2015. This is \$2.6 million, or a 3 percent increase, more than the same period last year. In the fourth quarter of 2014, the City collected \$89.9 million, or 18.4 percent of the budgeted revenues. The City collected \$504,472,829 in revenues for fiscal year 2015. This represents 99.6 percent of total budgeted revenues. In total, the City ended fiscal year 2015 below budget by \$12 million.

	<b>First - Third Quarter Collections</b>	<b>Fourth Quarter Collections</b>	<b>Fiscal Year 2015 Budget</b>
Real Estate Taxes	\$129,781,095	\$3,848,848	\$133,355,486
Other Taxes	\$(81,450)	\$(12,269)	\$2,908
Amusement Tax	\$14,138,719	\$2,107,490	\$14,658,433
Earned Income Tax	\$67,064,803	\$20,738,805	\$87,256,194
Deed Transfer Tax	\$17,574,134	\$5,148,526	\$18,099,199
Parking Tax	\$39,536,995	\$13,151,991	\$53,181,316
Institution and Service Privilege Tax	\$577,115	\$16,174	\$486,413
Facility Usage Fee	\$3,604,109	\$1,961,522	\$4,667,756
Payroll Preparation Tax	\$45,814,587	\$13,496,224	\$57,644,948
Local Service Tax	\$10,522,055	\$3,513,679	\$13,792,288
Public Service Privilege	\$713,145	\$397,683	\$634,314
Act 77 - Tax Relief	\$15,044,018	\$4,936,965	\$20,991,330
License and Permit	\$8,361,678	\$2,256,616	\$11,640,085
Charges for Services	\$19,234,825	\$7,990,366	\$39,226,006
Fines and Forfeits	\$7,129,433	\$2,155,762	\$8,840,520
Intergovernmental	\$30,194,944	\$10,731,199	\$49,569,819
Investment Earnings	\$ 108,003	\$20,263	\$135,413
Non-Profit Payment for Services	\$399,842	\$46,154	\$400,000
Miscellaneous	\$ 209,064	\$137,719	\$65,731
Fund Balance	\$1,902,000	\$ -	\$1,902,000
<b>Total Revenues</b>	<b>\$411,829,113</b>	<b>\$92,643,717</b>	<b>\$516,550,159</b>

**Budget Year 2015: Actual Vs. Budget Revenues**

Total collections for fiscal year 2015 revenues fell short of budgeted revenues by \$12 million or 2.3 percent of total budgeted revenues. The shortfall in collected revenues, as compared to budget, can be largely attributed to the City failing to receive \$10.0 million in the Intergovernmental revenues category from the ICA. This revenue is for the 2% Local Share of Slots Revenue generated from hosting the Rivers Casino. Additionally, this shortfall is also related to the Parking Authority remitting \$10.8 million in meter and Mon Wharf revenue, as



well as their PILOT, to the City in February 2016. Since the quarterly is recorded on a cash basis, these revenues will be accounted for in 2016 rather than 2015.

Despite the abovementioned challenge, the revenue shortfall was somewhat mitigated by strong performance of individual revenue line within the Major Tax Revenue category; collectively exceeding budget by more than \$8.8 million. Additionally, a \$5.1 million Economic Development and Slots Revenue receipt, from fiscal year 2014, was received in January 2015.

	Fiscal Year 2015 Budget	Year-End Collections	Variance from Budget
Real Estate Taxes	\$133,355,486	\$133,629,943	\$274,457
Other Taxes	\$2,908	\$(93,719)	\$(96,627)
Amusement Tax	\$14,658,433	\$16,246,209	\$1,587,776
Earned Income Tax	\$87,256,194	\$87,803,608	\$547,414
Deed Transfer Tax	\$18,099,199	\$22,722,660	\$4,623,461
Parking Tax	\$53,181,316	\$52,688,986	\$(492,330)
Institution and Service Privilege Tax	\$486,413	\$593,290	\$106,877
Facility Usage Fee	\$4,667,756	\$5,565,631	\$897,875
Payroll Preparation Tax	\$57,644,948	\$59,310,811	\$1,665,863
Local Service Tax	\$13,792,288	\$14,035,734	\$243,446
Public Service Privilege	\$634,314	\$1,110,828	\$476,514
Act 77 - Tax Relief	\$20,991,330	\$19,980,983	\$(1,010,347)
License and Permit	\$11,640,085	\$10,618,294	\$(1,021,795)
Charges for Services	\$39,226,006	\$27,225,191	\$(12,000,815)
Fines and Forfeits	\$8,840,520	\$9,285,195	\$444,675
Intergovernmental	\$49,569,819	\$40,926,143	\$(8,643,676)
Investment Earnings	\$135,413	\$128,266	\$(7,147)
Non-Profit Payment for Services	\$400,000	\$445,995	\$45,995
Miscellaneous	\$65,731	\$346,783	\$(318,948)
Fund Balance	\$1,902,000	\$1,902,000	\$ -
<b>Total Revenues</b>	<b>\$516,550,159</b>	<b>\$504,472,144</b>	<b>\$(12,077,330)</b>

Major Tax Revenues, Fines and Forfeitures, Non-Profit Payment for Services, and Miscellaneous revenues all exceeded budget in fiscal year 2015. Categories falling below budgeted figures for fiscal year 2015 include, Licenses & Permits, Charges for Services, Intergovernmental Revenues, and Investment Earnings. Each category of revenue will be presented in more detail in the pages to follow.

**Major Tax Revenues:**

Major Tax Revenue in the fourth quarter of fiscal year 2015 totaled \$69,305,640, or 17.1 percent of total budgeted revenues within the category. Year-end collections totaled \$413,594,964, exceeding budgeted revenues within the category by \$8.8 million representing 102.18 percent of total budgeted revenues within the Major Tax category.



<b>Year-End Revenues Vs. Budget</b>				
	<b>Year-End Collections</b>	<b>2015 Budget</b>	<b>Variance from Budget</b>	<b>Percent of Budget</b>
Real Estate Taxes	\$133,629,943	\$133,355,486	\$274,457	100.21%
Other Taxes	\$(93,719)	\$2,908	\$(96,627)	(3,222.80%)
Amusement Tax	\$16,246,209	\$14,658,433	\$1,587,776	110.83%
Earned Income Tax	\$87,803,608	\$87,256,194	\$547,414	100.63%
Deed Transfer Tax	\$22,722,660	\$18,099,199	\$4,623,461	125.55%
Parking Tax	\$52,688,986	\$53,181,316	\$(492,330)	99.07%
Institution and Service Privilege Tax	\$593,290	\$486,413	\$106,877	121.97%
Facility Usage Fee	\$5,565,631	\$4,667,756	\$897,875	119.24%
Payroll Preparation Tax	\$59,310,811	\$57,644,948	\$1,665,863	102.89%
Local Service Tax	\$14,035,734	\$13,792,288	\$243,446	101.77%
Public Service Privilege	\$1,110,828	\$634,314	\$476,514	175.12%
Act 77 - Tax Relief	\$19,980,983	\$20,991,330	\$(1,010,347)	95.19%
<b>Total Revenues</b>	<b>\$413,594,964</b>	<b>\$404,770,585</b>	<b>\$8,824,379</b>	<b>102.18%</b>

**Real Estate Tax**

In fiscal year 2015 the City collected \$129,666,205 in Real Estate Current Taxes, \$3,464,243 in Real Estate Prior, and \$499,496 in Penalties and Interest. In aggregate, the City collected \$133,629,943 in Real Estate Tax. Collections exceeded budget by \$274,457, or 0.21 percent. This also exceeded fiscal year 2014 collections by \$10,946,623, an increase of 8.9 percent. This increase is attributed to an adjustment in the millage rate from 7.56 mils to 8.06 mils implemented for fiscal year 2015.

	<b>FY 2014 Actual</b>	<b>FY 2015 Budget</b>	<b>FY 2015 Collection</b>	<b>Year End Result</b>
<b>Current</b>	\$119.0 million	\$128.1 million	\$129.7 million	\$1.6 million
<b>Prior</b>	\$3.0 million	\$4.6 million	\$3.5 million	(\$1.1) million
<b>Penalties/Interest</b>	\$0.61 million	\$0.66 million	\$0.49 million	(\$0.16) million

**Amusement Tax**

Amusement Tax receipts totaled \$16,246,209, exceeding budget by \$1.58 million, or 10.8 percent. 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. Collections in the fourth quarter of 2015 totaled \$2,107,490, or 14.3 percent of budget.

<b>FY 2014 Actual</b>	<b>FY 2015 Budget</b>	<b>FY 2015 Collection</b>	<b>Year End Result</b>
\$14.3 million	\$14.6 million	\$16.2 million	\$1.6 million

**Earned Income Tax**

Earned Income Tax collections totaled \$87,803,608 in fiscal year 2015, exceeding budget by \$0.5 million or 0.63 percent. This exceeded fiscal year 2014 collections by \$1.9 million, or 2.1 percent. The growth across fiscal years 2014 and 2015 is consistent with salary growth



projections used by the Office of Management & Budget in budgeting the revenue in the operating budget.

FY 2014 Actual	FY 2015 Budget	FY 2015 Collection	Year End Result
\$85.9 million	\$87.3 million	\$87.8 million	\$0.5 million

**Deed Transfer Tax**

Deed Transfer Tax collections totaled \$22,722,660 in fiscal year 2015, exceeding budget by \$4.6 million or 25.5 percent. Fiscal year 2015 collections represent a \$2.6 million, or 13.2 percent increase over fiscal year 2014 collections. The surge in this revenue category can be partially attributed to increased property sales driven by low interest rates, higher real estate prices throughout the City, and the 2013 elimination of Deed Transfer Tax collection loopholes. To account for the last two years of strong growth in this revenue category, the Deed Transfer Tax budget has been increased in the 2016 Operating Budget to \$21.5 million. Although budgeted at a rate lower than current year collections, an increase in the interest rate set by the Federal Reserve is expected to somewhat impact the growth of home purchases in the Pittsburgh region.

FY 2014 Actual	FY 2015 Budget	FY 2015 Collection	Year End Result
\$20.1 million	\$18.1 million	\$22.7 million	\$4.6 million

**Parking Tax**

Parking Tax collections totaled \$52,688,986 in fiscal year 2015, falling below budget by \$(0.5) million, or (0.93) percent. Despite falling below budget in fiscal year 2015, total collections exceeded fiscal year 2014 receipts by \$2.2 million, marking a 4.4 percent growth across fiscal years. This growth can be attributed to higher municipal garage fares implemented at the beginning of 2015. The shortfall in budget relates to a number of parking spaces in municipal garages currently under construction and maintenance and not available for use.

FY 2014 Actual	FY 2015 Budget	FY 2015 Collection	Year End Result
\$50.5 million	\$53.2 million	\$52.7 million	(\$0.5) million

**Institution and Service Privilege Tax**

Institution and Service Privilege Tax collections totaled \$593,290 in fiscal year 2015, exceeding budget by \$106,877 or 21.9 percent. Additionally, this represents an increase in overall collections over fiscal year 2014 collections of \$114,503, or 23.9 percent.

FY 2014 Actual	FY 2015 Budget	FY 2015 Collection	Year End Result
\$0.478 million	\$0.486 million	\$0.593 million	\$0.107 million

**Facility Usage Fee**

Facility usage fee collections totaled \$5,565,631 in fiscal year 2015, exceeding budget by \$0.89 million, or 19.2 percent. Fiscal year 2015 collections represent an \$815,191, or 17.1 percent increase, over fiscal year 2014 collections. Parallel to the Amusement Tax, the Facility Usage Fee’s increased collections 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 Collection	Year End Result
\$4.8 million	\$4.7 million	\$5.6 million	\$0.9 million

**Payroll Preparation Tax**

Payroll Preparation Tax collections totaled \$59,310,811 in fiscal year 2015, exceeding budget by \$1.7 million, or 2.9 percent. This represents an increase of \$2.8 million, or 5.1 percent over fiscal year 2014 collections.

FY 2104 Actual	FY 2015 Budget	FY 2015 Collection	Year End Result
\$56.4 million	\$57.6 million	\$59.3 million	\$1.7 million

**Local Services Tax**

Local Services Tax collections totaled \$14,035,734 in fiscal year 2015, exceeding budget by \$243,446, or 1.8 percent.

FY 2014 Actual	FY 2015 Budget	FY 2015 Collection	Year End Result
\$14.1 million	\$13.8 million	\$14.0 million	\$0.2 million

**Public Service Privilege**

Public Service Privilege collections totaled \$1,110,828 in fiscal year 2015, exceeding budget by \$476,514, or 75.1 percent.

FY 2014 Actual	FY 2015 Budget	FY 2015 Collection	Year End Result
\$0.8 million	\$0.6 million	\$1.1 million	\$0.5 million

**Act 77 – Tax Relief**

Act 77 collections totaled \$19,980,983 in fiscal year 2015, falling below budget by \$(1.0) million or (4.8) percent. The forecast of this revenue line is expected to grow slower in future years due to the composition of the funding formula used to distribute the tax across municipalities in Allegheny County.

FY 2014 Actual	FY 2015 Budget	FY 2015 Collection	Year End Result
\$12.9 million	\$21.0 million	\$20.0 million	(\$1.0) million



**Licenses and Permits**

Revenues collected from Licenses and Permits in fiscal year 2015 totaled \$10,618,293, falling below budget by \$(1,021,792), or (8.7) percent. This represents an increase of \$239,827, or 2.3 percent over fiscal year 2014 collections. Collections in the fourth quarter of 2015 totaled \$2,256,616, representing 19.4 percent of total budgeted revenues within this category.

<b>Year-End Revenues Vs. Budget</b>			
	<b>Year-End Collections</b>	<b>2015 Budget</b>	<b>Difference</b>
Licenses			
Liquor & Malt Beverage	\$407,029	\$413,507	\$(6,478)
Other License Revenue	\$1,377,644	\$1,408,686	\$(31,043)
Permits			
Commercial Building	\$3,806,974	\$3,872,089	\$(65,115)
Residential Building	\$411,298	\$330,594	\$80,704
Street Excavations	\$1,086,579	\$933,672	\$152,907
Encroachments	\$38,824	\$39,098	\$(274)
Zoning Fees	\$1,846,631	\$1,294,789	\$551,841
Zoning Board of Adjustments	\$159,298	\$71,335	\$87,963
Picnic and Ballfield	\$357,582	\$329,429	\$28,153
Employee Parking Fees	\$138,005	\$136,666	\$1,339
Fire Safety	\$450,313	\$597,554	\$(147,241)
Rental Registration Fee	-	\$1,620,000	\$(1,620,000)
Other Permit Revenue	\$538,117	\$592,667	\$(54,550)
<b>Total License &amp; Permit Revenues</b>	<b>\$10,618,293</b>	<b>\$11,640,085</b>	<b>\$(1,021,792)</b>

Year-end collections were consistent through previous quarterly reports projecting the revenue category fall below budget. The main driving force behind this shortfall is the \$1,620,000 budgeted for Rental Registration Fees due to the legislation not being passed until the end of the year. Revised legislation was introduced and passed by City Council in 2015, thus enabling the City to execute the rental registry program in fiscal year 2016.

Despite ending the year below budget, other revenue lines within License and Permit Revenues exceeded budget. Residential Building Permits, Street Excavations, Zoning Fees, Zoning Board of Adjustments, Picnic and Ballfield, and Employee Parking Fees, all exceeded budget in fiscal year 2015. Increases in license and permit revenues related to building and street excavations are largely attributable to the upsurge in construction and development taking place throughout the City.



**Charges for Services**

Revenues collected from Charges for Services in fiscal year 2015 totaled \$27,225,191, falling below budget by \$12 million, or 30.6 percent.

<b>Year-End Revenues Vs. Budget</b>			
	<b>Year-End Collections</b>	<b>2015 Budget</b>	<b>Difference</b>
<b>Fees</b>			
Cable Bureau Revenue	\$5,517,504	\$5,261,901	\$255,603
Animal Care & Control Revenues	\$222,204	\$252,288	\$(30,084)
School Board Non-Resident Employee	\$483	\$4,084	\$(3,601)
Daily Parking Meters	-	\$9,647,604	\$(9,647,604)
Documents – Fire Records	\$5,737	\$3,055	\$2,682
Documents – Police Records	\$135,620	\$130,479	\$5,141
Lien Filling	\$61,490	\$75,505	\$(14,015)
Miscellaneous Public Works	\$509,279	\$675,966	\$(166,687)
Municipal Pension Plan	\$45,049	\$70,825	\$(25,776)
Fire Pension Plan	\$43,001	\$69,367	\$(26,366)
Police Pension Plan	\$52,452	\$69,367	\$(16,915)
Point State Park	\$205,679	\$272,000	\$(66,321)
Safety Inspections	\$68,196	\$52,757	\$15,439
Wilkinsburg – Trash	\$930,960	\$930,960	-
Wilkinsburg - Fire	\$1,648,352	\$1,648,352	-
Swimming Pools	\$320,312	\$340,472	\$(20,160)
Other Charges for Services - Fees	\$1,833,177	\$856,093	\$977,084
<b>Leases</b>			
Private Housing	\$6,500	\$6,167	\$333
Wharf Parking	-	\$346,423	\$(346,423)
Wharves	\$12,084	\$11,154	\$930
City Commercial Space	\$195,225	\$299,908	\$(104,683)
<b>Emergency Services</b>			
Medical Services Revenue	\$10,916,345	\$12,003,211	\$(1,086,866)
<b>Contracted Services</b>			
PWSA – Indirect Costs	\$1,850,000	\$1,850,000	-
Refuse – Dumpsters	\$129,677	\$86,785	\$42,892
Special Events Cost Recovery	\$726,332	\$2,023,352	\$(1,297,020)
Other Contracted Services	\$104,000	-	\$104,000
<b>MBRO</b>			
Market Based Revenue Opportunities	\$53,600	\$300,000	\$(246,400)
<b>Miscellaneous</b>			
School Board Tax Collection	\$1,415,538	\$1,337,013	\$78,525
Library Tax Collection	\$40,995	\$122,972	\$(81,997)
Three Taxing Bodies	\$175,000	\$469,271	\$(294,271)
Miscellaneous	\$400	\$8,675	\$(8,275)
<b>Total Charges for Services</b>	<b>\$27,225,191</b>	<b>\$39,226,006</b>	<b>\$(12,000,815)</b>



Fourth quarter collections within this revenue category totaled \$7,990,366, representing 20 percent of total budgeted revenues within this category. Overall, the revenue category fell 12,000,815, or 30.6 percent, below budget.

Individual revenue lines contributing most to the shortfall include: Medical Services Revenues, Special Events Cost Recovery, Daily Parking Meters, Market Based Revenue Opportunities, and reimbursements from the Three Taxing Bodies trust fund. Medical Services Revenue fell below budget by \$(1,086,866). This is largely due to reimbursement rates and the evolving healthcare landscape that includes higher co-payments for patients and lower Medicare reimbursement rates, both contribute to the City’s increased risk of bad debt. Special Events Cost Recovery fell short of budget by \$1,297,020 since the City has changed the way expenses are reimbursed on a quarterly basis based on actual payroll data.

Daily Parking Meter was not received by the City until February of 2016, so it is not reflected in this report. Collections from the Market Based Revenue Opportunities revenue line fell short of budget by \$246,400. Requiring a change in City zoning ordinances that would allow for the deployment of MBRO mechanisms, the City has reduced the budget for this revenue line in the 2016 Operating Budget. Lastly, the revenues from the Three Taxing Bodies revenue line fell short of budget by \$294,271.

Despite the shortfall in some revenue categories under Charges for Services others exceeded budget in fiscal year 2015. Cable Bureau Revenue exceeded budget by \$255,603 while the Other Charges for Services category related to fees exceeded budget by \$977,084.

**Fines and Forfeitures**

Revenues collected for Fines and Forfeitures in fiscal year 2015 totaled \$9,285,195, exceeding budget by \$444,675, or 5.0 percent. Collections in the fourth quarter of 2015 totaled \$2,155,762, representing 24.4 percent of total revenues budgeted within the category.

<b>Year-End Revenues Vs. Budget</b>			
	<b>Year-End Collections</b>	<b>2015 Budget</b>	<b>Difference</b>
Traffic Court	\$1,405,596	\$1,584,665	\$(179,069)
Parking Court	\$7,671,460	\$6,891,232	\$780,228
Magistrate	\$126,958	\$180,233	\$(53,275)
State Police	\$61,894	\$183,583	\$(121,689)
Settlements and Judgments	\$150	\$807	\$(657)
Fines and Forfeitures – Monies	\$19,138	-	\$19,138
<b>Total Fines &amp; Forfeitures Revenues</b>	<b>\$9,285,195</b>	<b>\$8,840,520</b>	<b>\$444,675</b>

Revenues from Parking Court and Fines and Forfeitures exceeded budget. Parking Court is exceeded budget due to the new agreement between the City of Pittsburgh and Parking Authority stipulates that the City’s share of Parking Court revenues increased from 90 percent to 100 percent.



**Intergovernmental Revenues**

Revenues collected for Intergovernmental category in fiscal year 2015 totaled \$40,926,143, falling below budget by \$8,643,676, or 17.4 percent. Fourth quarter collections totaled \$10,731,199, or 21.6 percent of total budgeted revenues within this category.

<b>Year-End Revenues Vs. Budget</b>			
	<b>Year-End 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	\$680	\$265,831	\$(265,151)
Foundation Grants	-	\$600,000	\$(600,000)
<b>PA Commonwealth</b>			
Summer Food Program	\$55,000	\$55,000	-
State Pension Aid	\$18,254,832	\$18,145,922	\$108,910
PEMA	\$54,023	-	\$54,023
Commonwealth Recycling Grant	\$327,698	\$337,877	\$(10,179)
Police/Fire Retiree Reimbursement	\$1,424,843	\$1,501,407	\$(76,564)
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	\$424,068	\$457,059	\$(32,991)
Liquid Fuels Tax	\$3,472,500	\$4,630,000	\$(1,157,500)
Intergovernmental Revenues – State	\$32,575	-	\$32,575
<b>Federal Grants</b>			
CDBG – City Planning	\$340,191	\$290,000	\$50,191
COPS Grant	\$866,933	\$786,723	\$80,210
Workforce Investment Act	\$172,800	\$200,000	\$(27,200)
<b>Total Intergovernmental Revenues</b>	<b>\$40,926,143</b>	<b>\$49,569,819</b>	<b>\$(8,643,676)</b>

The Economic Development Slot Revenue line exceeded budget by \$5,100,000. This is mainly due to a 2014 scheduled revenue receipt of \$5,100,000 from the Economic Development Slot Revenue that was received in January of 2015. Due to the cold weather experienced in early 2015 that increased expenditures for road salt, the City was only able to transfer three out of the four quarterly payments scheduled from the Liquid Fuels Trust Fund to the General Fund. Foundation Grants were collected under the Miscellaneous Revenues category instead of the Intergovernmental Revenue category. Additionally, \$1.9 million will be received by the Pittsburgh Parking Authority in February 2016.

Lastly, the City failed to receive \$10 million of the 2% Local Share of Slots Revenue from the ICA. These funds continue to be withheld by the ICA despite being included in the budget approved by the ICA.



**Investment Earnings**

Total collections for fiscal year 2015 in the Investment Earnings category totaled \$128,266, falling below budget by \$7,147, or 5.2 percent.

<b>Year-End Revenues Vs. Budget</b>			
	<b>Year-End Collections</b>	<b>2015 Budget</b>	<b>Difference</b>
Investment Earnings	\$114,137	\$135,413	\$(21,276)
Project Fund Transfer	\$14,129	-	\$14,129
<b>Total Investment Revenues</b>	<b>\$128,266</b>	<b>\$135,413</b>	<b>\$(7,147)</b>

**Non-Profit Payment for Services**

This category represents payment in lieu of tax agreements related to several housing developments. Revenue collections totaled \$445,955 in fiscal year 2015.

<b>Year-End Revenues Vs. Budget</b>			
	<b>Year-End Collections</b>	<b>2015 Budget</b>	<b>Difference</b>
Non-Profit Payment Revenues	\$445,995	\$400,000	\$45,995
<b>Total Non-Profit Payment Revenues</b>	<b>\$445,995</b>	<b>\$400,000</b>	<b>\$45,995</b>

**Miscellaneous Revenues**

Miscellaneous Revenues collections in fiscal year 2015 totaled \$346,783, exceeding budget by \$281,052, or 427.5 percent. This is mainly attributable to the increased revenue collections from Sale of Public Property due to the City’s implementation of the GovDeals system along with Rebates and Incentives, and booking foundation reimbursements to the Miscellaneous Revenues Category.

<b>Year-End Revenues Vs. Budget</b>			
	<b>Year-End Collections</b>	<b>2015 Budget</b>	<b>Difference</b>
Unidentified Revenue	\$900	\$3,906	\$(3,006)
Sale of Public Property	\$68,845	\$60,558	\$8,287
Sale of Scrap	\$17,744	-	\$17,744
Donations	\$450	-	\$450
Rebates and Incentives	\$103,878	-	\$103,878
Escheats	\$20,045	-	\$20,045
Vending Machine Commissions	\$7,921	-	\$7,921
Proceeds from Foundation/Non-Profits	\$125,000	-	\$125,000
Proceeds from Lobbyist Reg.	\$2,000	\$1,267	\$733
<b>Total Miscellaneous Revenues</b>	<b>\$346,783</b>	<b>\$65,731</b>	<b>\$281,052</b>

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

Expenditures for the fourth quarter of 2015 totaled \$108.5 million, or 21.2 percent of the total adopted operating budget of \$510.6 million. This represents a \$17.7 million increase in expenditures compared to the same period in 2014, in which expenditures totaled \$90.8 million, or 19 percent of budget. This increase was primarily due to \$5 million more in salaries and wages expenditures and approximately \$11 million in employee benefits (\$5.8 million in pension expenses, \$3.1 million more in active healthcare, and \$600 thousand more in retiree healthcare).

Expenditures for 2015 totaled \$495 million, which is \$15.6 million below the budgeted expenditures of \$510.6 million. The Quarterly Financial & Performance Reports are reported using a cash basis accounting method. However, encumbrances are set up for purchase orders and contracts for goods and services that have not yet been provided. These encumbrances reduce the amount of appropriations available to spend so departments do not overspend their budgets. However, depending on receipt of the good or the term of the contract, these encumbrances may not show up as actual expenditures by the end of the fiscal year. At the end of 2015, \$3.2 million remained in unspent, but encumbered, funds. This is why some departments may show considerable savings for the year.

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

FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	Budget to Actual
\$471.6 million	\$510.6 million	\$495 million	(\$15.6) million

### **Salaries and Wages Expenditures**

Salaries and wages for the fourth quarter of 2015 totaled \$52.3 million, approximately 11 percent more than the \$47.3 million in 2014. However, a large portion of that variance can be attributed to Police premium pay and the timing of Secondary Employment offsets.

### **Salaries and Wages**

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$190.8 million	\$199.8 million	\$194.9 million	(\$4.9) million

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

## EXPENDITURE ANALYSIS: POLICE, FIRE, AND PUBLIC WORKS

### Bureau of Police

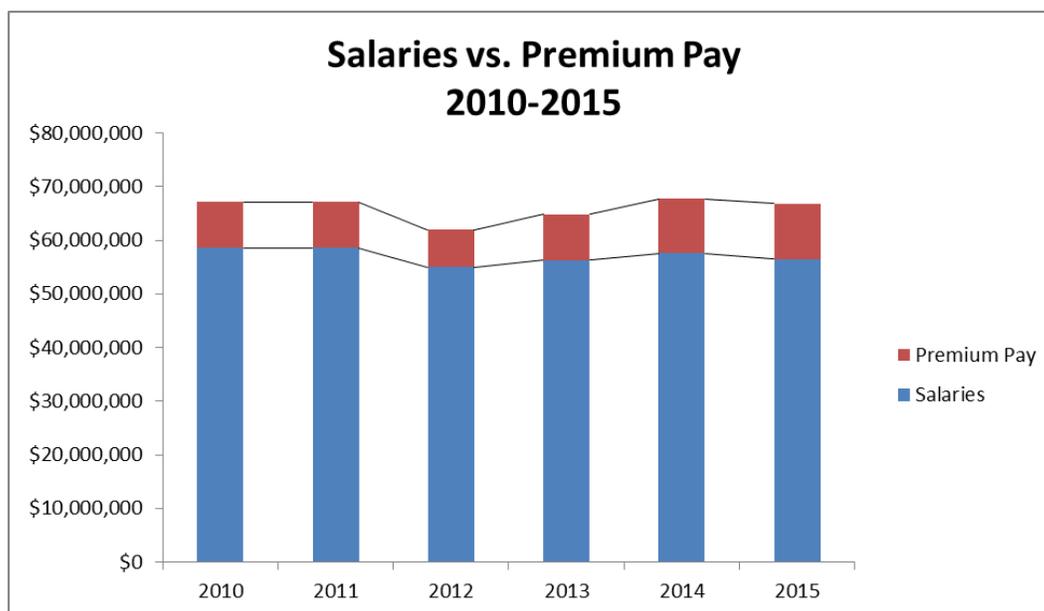
The Bureau of Police officer headcount as of 12/31/2015 stood at 866 which is 7 more than last year. Police Salaries with longevity and acting pay this quarter, totaled \$15,758,090, which is \$194,420, or 1 percent, more than in 2014.

#### 4<sup>th</sup> Quarter Salaries and Premium Pay

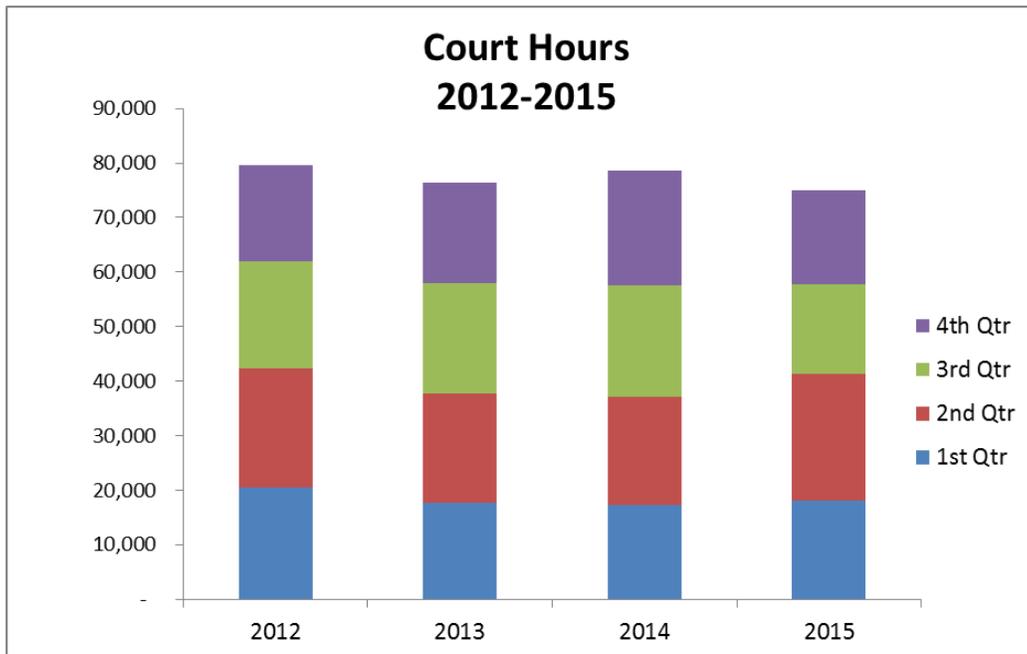
	2015	2014	2013	2012
<b>Salaries</b>	\$ 15,519,217	\$ 15,340,718	\$ 17,877,311	\$ 15,152,937
<b>Premium Pay</b>	\$ 3,688,501	\$ 953,264	\$ 832,350	\$ 1,788,860
<b>Total</b>	<b>\$ 19,207,718</b>	<b>\$ 16,293,982</b>	<b>\$ 18,709,661</b>	<b>\$ 16,941,797</b>

Premium pay expenditures are 75 percent higher this quarter than in 2014 and 52 percent higher than in 2012. As discussed in previous quarterly reports the fourth quarter of 2014 included two transfers that totaled \$4,361,088, which had offset the Police Premium Pay amount. Premium pay numbers have not been following past patterns due to the changes in Secondary Employment and the inception of the Secondary Employment Trust Fund.

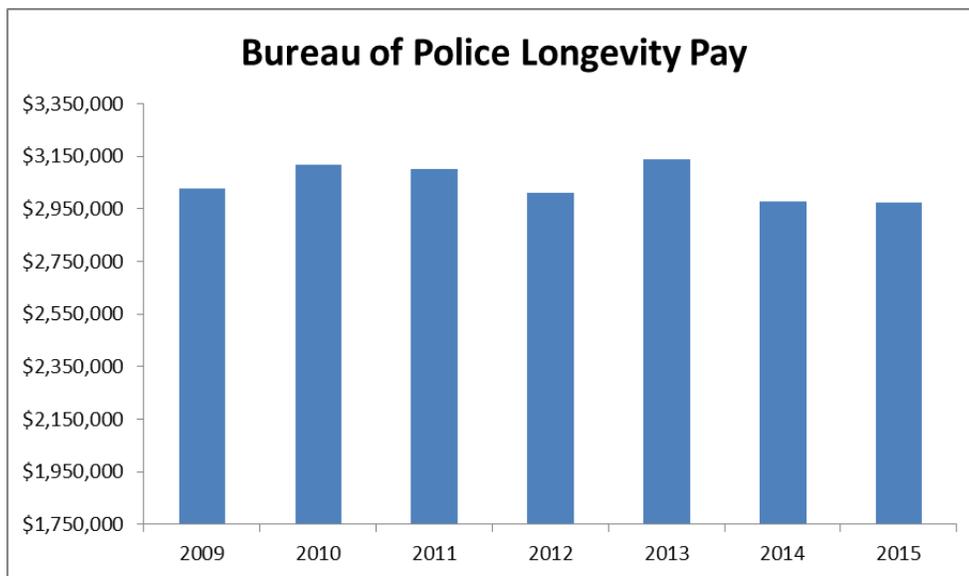
The second quarter transfer of \$2,307,244 was not recorded until July 2<sup>nd</sup>, so the third quarter will show two transfers totaling \$4,630,724 to offset the Police Premium Pay amount paid out in 2015. The following graph demonstrates that salaries expenditures have decreased by 4 percent and premium pay expenditures have increased 20 percent respectively since 2010. It is important to note that prior to 2014, the cost recovery fees for secondary employment were recorded as negative expenditures in Police premium pay. Although it is impossible to segregate those fees in the financial system prior to 2013, these fees have totaled approximately \$900,000 annually since 2013, so it is fair to assume that premium pay would have been significantly higher in those years without those fees offsetting the expenditures.



Other than details and secondary employment, court time is the largest contributor to premium pay. Premium Pay due to court appearances ended 2015 at 65,288 hours and \$2.8 million, or 20 percent less than last year. Compared to previous years 2015 had fewer court time hours than in preceding years. The following chart displays quarterly court time hours from 2012 to 2015.



Longevity payments totaled \$2,977,412 for 2015, which is 1 percent lower than the total payout in 2014. The graph below shows Longevity Pay expenditures from 2009 to now.



Although all officers with four and more years of service are now eligible for longevity pay, the younger officers receive payments at a flat rate and a lower amount than those more senior

officers whose longevity pays were based on a percentage of their salary and grandfathered in from previous contracts.

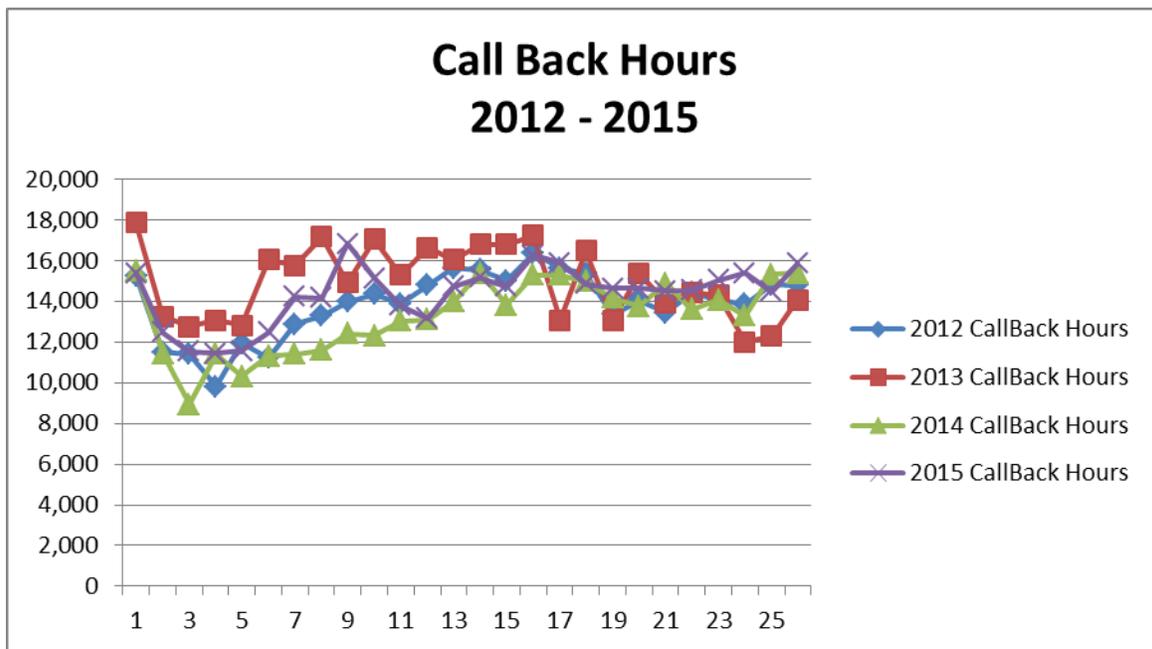
**Bureau of Fire**

The total number of firefighters at the end of the fourth quarter totaled 645 (including a class of 41 recruits), which is 21 more firefighters than last year. An additional class of 32 is also scheduled for January. Fire Salaries with longevity and acting pay this quarter, totaled \$10,288,666, which is \$449,441, or 4 percent, more than in 2014. The following chart illustrates total salaries and premium pay by quarter for 2015.

**2015 Salaries and Premium Pay**

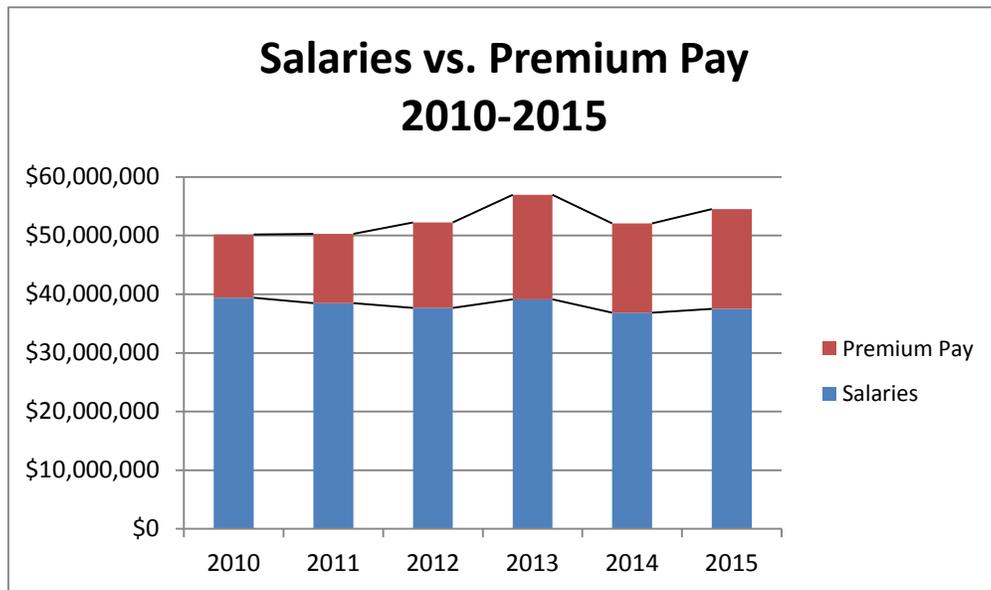
	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>
<b>Salaries</b>	\$ 9,059,472	\$ 9,856,867	\$ 8,657,750	\$ 10,243,666
<b>Premium Pay</b>	\$ 3,753,196	\$ 4,633,770	\$ 4,006,030	\$ 4,616,443
<b>Total</b>	<b>\$ 12,812,668</b>	<b>\$ 14,490,637</b>	<b>\$ 12,663,780</b>	<b>\$ 14,860,109</b>

Callback hours are the leading contributor to premium pay. Due to headcount and minimum staffing requirements for the Bureau of Fire, callback hours totaled 104,382 this quarter. There are some quarters that show a large number for premium pay, which in part is due to the number of callbacks relative to the headcount. With the added staffing, callback hours this quarter have shown a decline, averaging 14,912 hours per pay period, down from an average of 15,253 per pay period for the third quarter. The following chart shows the number of callback hours per pay period for 2012 through 2015.



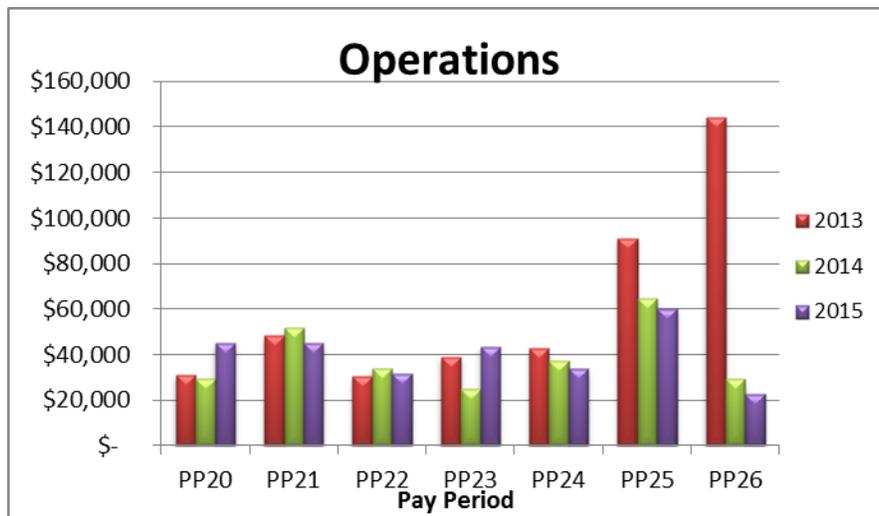
Typically, as headcount declines, callbacks increase due to minimum staffing requirements. However, firefighter headcount includes recruits who are still in the academy and unavailable for suppression.

The following graph demonstrates that while salaries expenditures have been declining since 2010, premium pay has increased 37 percent since 2010.

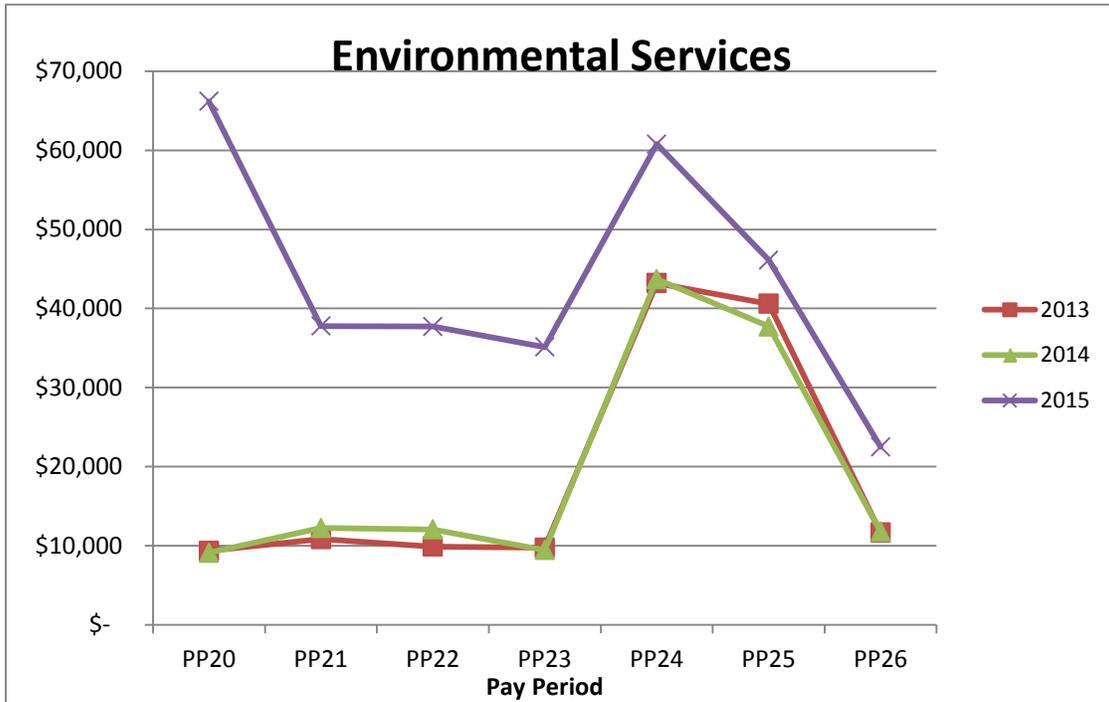


**Department of Public Works**

The chart below shows the number and dollar amount of hours paid out in the Bureau of Operations premium pay by pay period. The Bureau of Operations’ premium pay is trending similar to 2014. Premium Pay for the Bureau of Operations remained steady. That can be attributable to the mild winter the City experienced during the end of 2015.



Environmental Services premium pay was higher than prior years. The increase in each pay period when compared to prior years is due to a shortage of employees. The Bureau is working diligently to fill these vacancies and operate at full staff as soon as possible.



**2015 Net Operating Balance Summary**

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Adopted	Reapprop. Of	Final	Variance Actual	% Variance
	Actual	Actual	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Actual	Budget	P/Y Enc.	Budget	to Budget	Actual to Budget
<b>Revenues</b>													
Real Estate Taxes	\$ 102,910,468	\$ 15,392,375	\$ 11,478,252	\$ 1,179,602	\$ 1,221,236	\$ 1,448,009	\$ 3,848,848	\$ 133,629,943	\$ 133,355,486	\$ -	\$ 133,355,486	\$ 274,457	0.21%
Other Taxes	\$ (79,126)	\$ (2,093)	\$ (231)	\$ (9,616)	\$ (1,025)	\$ (1,627)	\$ (12,269)	\$ (93,719)	\$ 2,908	\$ -	\$ 2,908	\$ (96,627)	-3322.79%
Amusement Tax	\$ 3,749,288	\$ 2,732,489	\$ 7,656,942	\$ 895,876	\$ 716,198	\$ 495,416	\$ 2,107,490	\$ 16,246,209	\$ 14,658,433	\$ -	\$ 14,658,433	\$ 1,587,776	10.83%
Earned Income Tax	\$ 21,725,544	\$ 23,918,738	\$ 21,420,521	\$ 3,185,752	\$ 12,491,461	\$ 5,061,593	\$ 20,738,805	\$ 87,803,608	\$ 87,256,194	\$ -	\$ 87,256,194	\$ 547,414	0.63%
Deed Transfer Tax	\$ 4,980,880	\$ 5,193,694	\$ 7,399,560	\$ 2,046,387	\$ 1,728,358	\$ 1,373,782	\$ 5,148,526	\$ 22,722,660	\$ 18,099,199	\$ -	\$ 18,099,199	\$ 4,623,461	25.55%
Parking Tax	\$ 12,100,659	\$ 12,882,062	\$ 14,554,273	\$ 4,297,518	\$ 4,328,182	\$ 4,526,291	\$ 13,151,991	\$ 52,688,986	\$ 53,181,316	\$ -	\$ 53,181,316	\$ (492,330)	-0.93%
Institution and Service Privilege Tax	\$ 46,038	\$ 527,184	\$ 3,894	\$ 4,506	\$ 7,143	\$ 4,526	\$ 16,174	\$ 593,290	\$ 486,413	\$ -	\$ 486,413	\$ 106,877	21.97%
Facility Usage Fee	\$ 1,140,107	\$ 963,736	\$ 1,500,266	\$ 341,078	\$ 1,418,288	\$ 202,156	\$ 1,961,522	\$ 5,565,631	\$ 4,667,756	\$ -	\$ 4,667,756	\$ 897,875	19.24%
Payroll Preparation Tax	\$ 14,560,298	\$ 17,405,897	\$ 13,848,392	\$ 1,069,796	\$ 584,434	\$ 11,841,993	\$ 13,496,224	\$ 59,310,811	\$ 57,644,948	\$ -	\$ 57,644,948	\$ 1,665,863	2.89%
Local Service Tax	\$ 3,482,200	\$ 3,575,649	\$ 3,464,206	\$ 786,941	\$ 2,669,177	\$ 57,561	\$ 3,513,679	\$ 14,035,734	\$ 13,792,288	\$ -	\$ 13,792,288	\$ 243,446	1.77%
Public Service Privilege	\$ 90,478	\$ 429,893	\$ 192,774	\$ 8,035	\$ 7,364	\$ 382,283	\$ 397,683	\$ 1,110,828	\$ 634,314	\$ -	\$ 634,314	\$ 476,514	75.12%
Act 77 - Tax Relief	\$ 5,010,192	\$ 4,860,492	\$ 5,173,334	\$ 1,665,302	\$ 1,779,037	\$ 1,492,626	\$ 4,936,965	\$ 19,980,983	\$ 20,991,330	\$ -	\$ 20,991,330	\$ (1,010,347)	-4.81%
License and Permit	\$ 2,440,565	\$ 3,293,636	\$ 2,627,476	\$ 591,913	\$ 482,636	\$ 1,182,067	\$ 2,256,616	\$ 10,618,293	\$ 11,640,085	\$ -	\$ 11,640,085	\$ (1,021,792)	-8.78%
Charges for Services	\$ 4,210,153	\$ 7,780,138	\$ 7,244,533	\$ 2,647,451	\$ 2,439,573	\$ 2,903,342	\$ 7,990,366	\$ 27,225,191	\$ 39,226,006	\$ -	\$ 39,226,006	\$ (12,000,815)	-30.59%
Fines and Forfeits	\$ 402,955	\$ 4,559,131	\$ 2,167,346	\$ 1,920,077	\$ 134,059	\$ 101,625	\$ 2,155,762	\$ 9,285,195	\$ 8,840,520	\$ -	\$ 8,840,520	\$ 444,675	5.03%
Intergovernmental	\$ 5,100,680	\$ 2,726,714	\$ 22,367,550	\$ 3,330,636	\$ (274,068)	\$ 7,674,631	\$ 10,731,199	\$ 40,926,143	\$ 49,569,819	\$ -	\$ 49,569,819	\$ (8,643,676)	-17.44%
Interest Earnings	\$ 12,076	\$ 51,795	\$ 44,132	\$ 4,348	\$ 7,263	\$ 8,652	\$ 20,263	\$ 128,266	\$ 135,413	\$ -	\$ 135,413	\$ (7,147)	-5.28%
Non-Profit Payment for Services	\$ 239,406	\$ 143,920	\$ 16,516	\$ -	\$ -	\$ 46,154	\$ 46,154	\$ 445,995	\$ 400,000	\$ -	\$ 400,000	\$ 45,995	11.50%
Miscellaneous	\$ 53,220	\$ 94,586	\$ 61,258	\$ 572	\$ 5,777	\$ 131,371	\$ 137,719	\$ 346,783	\$ 65,731	\$ -	\$ 65,731	\$ 281,052	427.58%
Beginning Fund Balance	\$ 1,902,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,902,000	\$ 1,902,000	\$ -	\$ 1,902,000	\$ -	0.00%
<b>Total Revenues</b>	<b>\$ 184,078,082</b>	<b>\$ 106,530,036</b>	<b>\$ 121,220,994</b>	<b>\$ 23,966,172</b>	<b>\$ 29,745,094</b>	<b>\$ 38,932,451</b>	<b>\$ 92,643,717</b>	<b>\$ 504,472,829</b>	<b>\$ 516,550,159</b>	<b>\$ -</b>	<b>\$ 516,550,159</b>	<b>\$ (12,077,330)</b>	<b>-2.34%</b>
<b>Expenditures</b>													
Salaries and Wages	\$ 49,168,702	\$ 51,280,550	\$ 42,096,262	\$ 23,915,300	\$ 14,958,607	\$ 13,432,717	\$ 52,306,624	\$ 194,852,138	\$ 199,832,223	\$ -	\$ 199,832,223	\$ (4,980,085)	-2.49%
Employee Benefits	\$ 44,633,797	\$ 36,530,656	\$ 37,791,874	\$ 9,862,875	\$ 6,505,984	\$ 25,825,536	\$ 42,194,395	\$ 161,150,722	\$ 163,246,833	\$ 7,328	\$ 163,254,161	\$ (6,407,206)	-3.92%
Professional and Technical Services	\$ 2,941,900	\$ 3,597,043	\$ 2,580,064	\$ 1,221,229	\$ 794,947	\$ 454,770	\$ 2,470,946	\$ 11,589,953	\$ 13,432,165	\$ 1,655,016	\$ 15,087,181	\$ (6,674,187)	-44.24%
Property Services	\$ 4,393,074	\$ 5,435,933	\$ 4,525,276	\$ 2,338,246	\$ 916,836	\$ 2,480,106	\$ 5,735,187	\$ 20,089,470	\$ 21,545,896	\$ 12,215	\$ 21,558,110	\$ 266,981	1.24%
Other Services	\$ 567,938	\$ 585,657	\$ 158,978	\$ 35,444	\$ 35,987	\$ 77,632	\$ 149,063	\$ 1,461,635	\$ 1,586,294	\$ 91,372	\$ 1,677,666	\$ (1,273,502)	-75.91%
Supplies	\$ 3,414,482	\$ 2,969,285	\$ 2,440,720	\$ 1,211,220	\$ 693,750	\$ 1,717,639	\$ 3,622,610	\$ 12,447,097	\$ 13,546,811	\$ 416,988	\$ 13,963,799	\$ (478,423)	-3.43%
Property	\$ 515,258	\$ 244,766	\$ 877,892	\$ 33,803	\$ 277,936	\$ 64,160	\$ 375,900	\$ 2,013,816	\$ 2,190,389	\$ 570,357	\$ 2,760,746	\$ -	0.00%
Miscellaneous	\$ 258,478	\$ 285,881	\$ 198,124	\$ 1,195,860	\$ 68,104	\$ 159,739	\$ 1,423,702	\$ 2,166,185	\$ 3,169,172	\$ -	\$ 3,169,172	\$ (195,079)	-6.16%
Debt Service	\$ 26,590,053	\$ 13,826	\$ 62,395,924	\$ -	\$ -	\$ 251,326	\$ 251,326	\$ 89,251,129	\$ 89,289,167	\$ -	\$ 89,289,167	\$ (600,000)	-0.67%
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,700,623	0.00%
<b>Total Expenditures</b>	<b>\$ 132,483,682</b>	<b>\$ 100,943,595</b>	<b>\$ 153,065,115</b>	<b>\$ 39,813,976</b>	<b>\$ 24,252,151</b>	<b>\$ 44,463,626</b>	<b>\$ 108,529,753</b>	<b>\$ 495,022,144</b>	<b>\$ 507,838,949</b>	<b>\$ 2,753,277</b>	<b>\$ 510,592,226</b>	<b>\$ (15,570,081)</b>	<b>-3.05%</b>
<b>Net Operating Balance</b>	<b>\$ 51,594,400</b>	<b>\$ 5,586,441</b>	<b>\$ (31,844,121)</b>	<b>\$ (15,847,804)</b>	<b>\$ 5,492,943</b>	<b>\$ (5,531,175)</b>	<b>\$ (15,886,036)</b>	<b>\$ 9,450,685</b>	<b>\$ 8,711,210</b>	<b>\$ (2,753,277)</b>	<b>\$ 5,957,934</b>	<b>\$ 3,492,751</b>	





**City of Pittsburgh**

**Quarterly Financial &  
Performance Report**

For the Period Ending December 31, 2015

**Act 47  
Coordinators'  
Report**



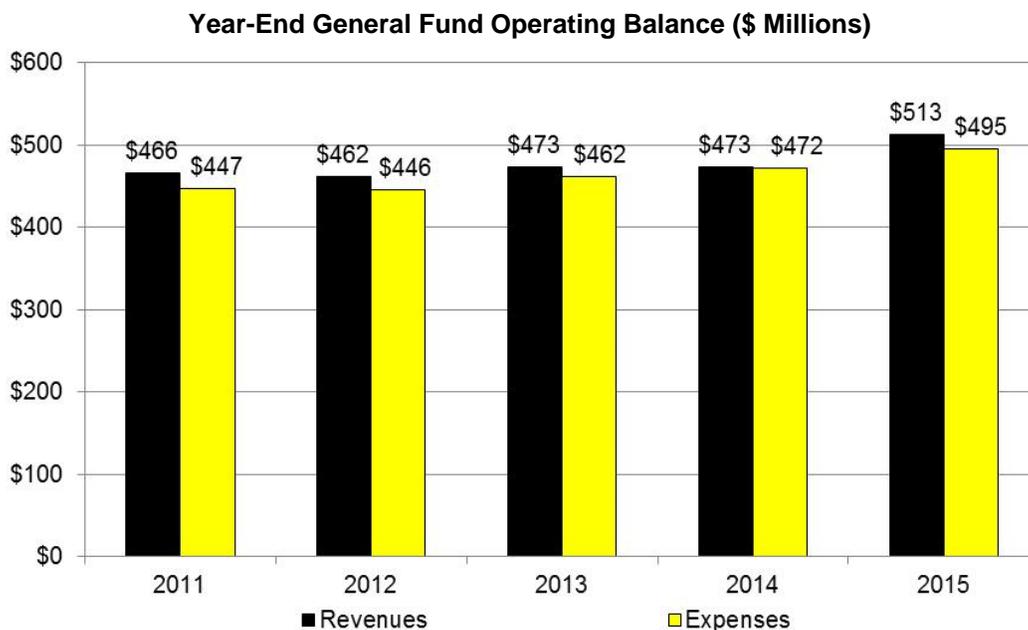
**Due to new information, the Quarterly Financial and Performance Report for the Period Ending December 31, 2015 was revised and re-published on April 29, 2016. Therefore, the Act 46 Coordinators' Report is now inaccurate. Specifically, the \$10.8 million in Parking Authority revenue that was originally thought to be booked to 2015 was instead booked to 2016. The other sections of this report have been updated to exclude those revenues, but this section's analysis is based on the original revenues that were reported for 2015.**

February 23, 2016

We have reviewed the City of Pittsburgh’s Quarterly Financial and Performance Report for the fourth quarter of 2015. This report covers the City’s 2015 fiscal year, running from January 1 through December 2015.

The primary goal of our review is to assess the City’s financial performance and discuss revenue and expenditure trends for the quarter and all of 2015. Since the fourth quarter report shows actual results, not projections, our review highlights factors that caused actual revenues and expenditures to divert from projections made in 2015. Aside from summarizing the past year, this will also flag the revenue and cost drivers that should be monitored in the future.

Based on the unaudited results presented in this report, the City finished 2015 with a positive operating result of \$17.7 million in its General Fund, or 3.5 percent of total year-end revenue, excluding any use of prior year fund balance.<sup>1</sup> The City also had positive operating results each of the prior four years, though the size of those results had been shrinking each year before 2015. In 2011 the gap between revenues and expenditures was \$19.1 million. By 2014 that gap had dropped to \$1.3 million, or less than half a percent of total revenues.



In June 2014 City Council adopted and Mayor Peduto signed into ordinance the second Amended Recovery Plan. That Plan has several provisions to help Pittsburgh avoid projected

<sup>1</sup> Prior year fund balance is generally not considered revenue from an accounting perspective, but it is recorded as such in the City’s annual budget documents.

operating deficits, put more money toward the underfunded employee pension plans and provide more funding for the backlog of infrastructure needs, like road paving and bridge repair.

Some of the key Recovery Plan provisions took effect last year, like returning real estate tax revenues to the level in place before the recent reassessment (Plan initiative RV01) and enacting a one-year wage freeze so City government can increase its annual contributions to the employee pension plans (initiatives WF01 and WF02).

In the spring the City Controller will release the 2015 year-end audit that will give a fuller description of City government's financial performance last year. Based on the preliminary, unaudited figures available at this time, that performance was generally positive.

## **Revenues**

The City implemented a new financial management system in 2012. This system changed how the City tracks revenues in its quarterly reports. The current system uses 20 revenue subclasses while the old system in place before 2012 had over 30. For the reader's convenience, we have included a table at the end of this report with the City's year-end revenues for the last five years according to this old account structure.

Starting with this report, the City has also made one other important change to how it tracks revenue. The City has generally recorded revenue on a cash basis so that only money received during the 2015 calendar year would be recorded as 2015 revenue. The Finance Department and Controller's Office have agreed to treat revenues related to the City's new cooperation agreement with the Pittsburgh Parking Authority (PPA) differently. The PPA has until March 15<sup>th</sup> of each year to forward revenue due to the City for the prior year, and that revenue will be booked to the prior year.

So in February 2016 the PPA paid the City \$10.8 million for items due at the end of 2015<sup>2</sup>, and that revenue is included in the City's fourth quarter 2015 financial results, even though it was received during 2016 on a cash basis. These types of accrual adjustments are common elsewhere<sup>3</sup> but this is the first time Pittsburgh is using one for its quarterly reports.

Including that parking related revenue received in February 2016, the City collected \$512.8 million in revenue last year, which was \$1.9 million (or 0.4 percent) less than budgeted but \$39.8 million (or 8.4 percent) higher than in 2014. One of the biggest factors in the year-to-year increase was the real estate tax increase described below.

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<sup>2</sup> The \$10.8 million is comprised of daily parking meter revenue (\$8,359,660), wharf revenue grouped with the parking meter revenue (\$470,085); and the PPA's payment-in-lieu-of-taxes (\$2,005,844).

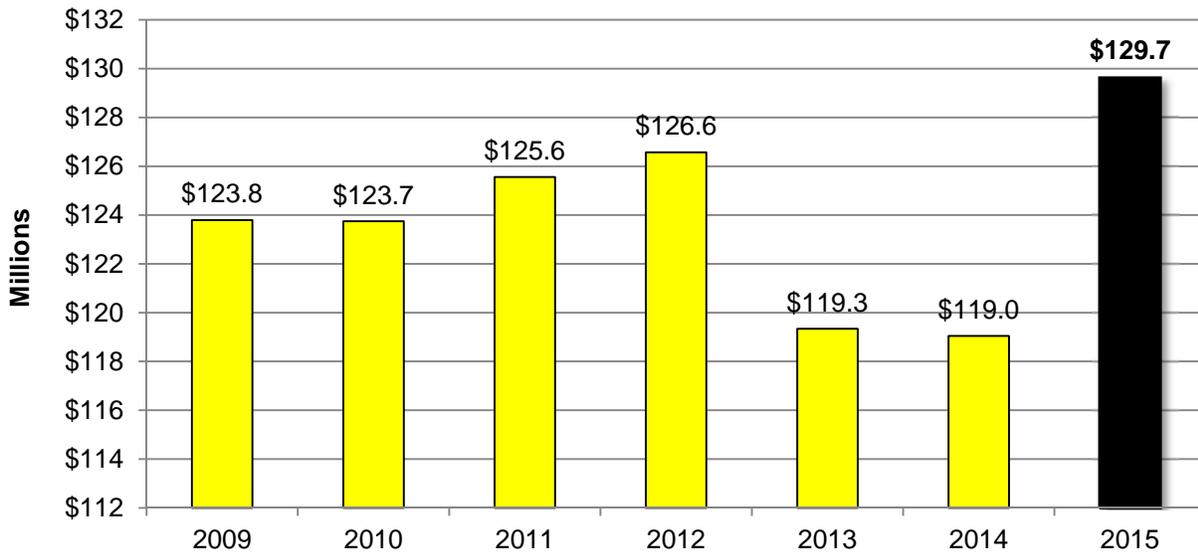
<sup>3</sup> This accrual adjustment will not impact the audited figures reported in the City's comprehensive annual financial report (CAFR) since those figures are already reported on a modified or full accrual basis, depending on the section of that report.

*Real estate taxes*

In 2013 the City reduced its real estate tax rate from 10.80 to 7.56 mills to avoid a windfall related to Allegheny County’s reassessment. While the intention was to adjust the tax rate so reassessment would not generate additional tax revenue, the practical effect was that the City’s real estate tax revenue dropped to its lowest levels since 2004. The 2014 Amended Recovery Plan required the City to regain that lost revenue by increasing the real estate tax rate starting in 2015.

In compliance with the Plan, the City increased its tax rate from 7.56 mills to 8.06 mills last year. As a result the City received \$10.6 million (or 8.9 percent) more in current year revenues than it did in 2014. The difference between the revenue growth (8.9 percent) and the tax rate increase (6.6 percent) indicates that something else besides the tax increase impacted revenue. According to the City’s data, the tax base also grew a little in 2015. Total assessed value in 2015 was \$18.7 billion, or 0.8 percent higher than it was in 2014.

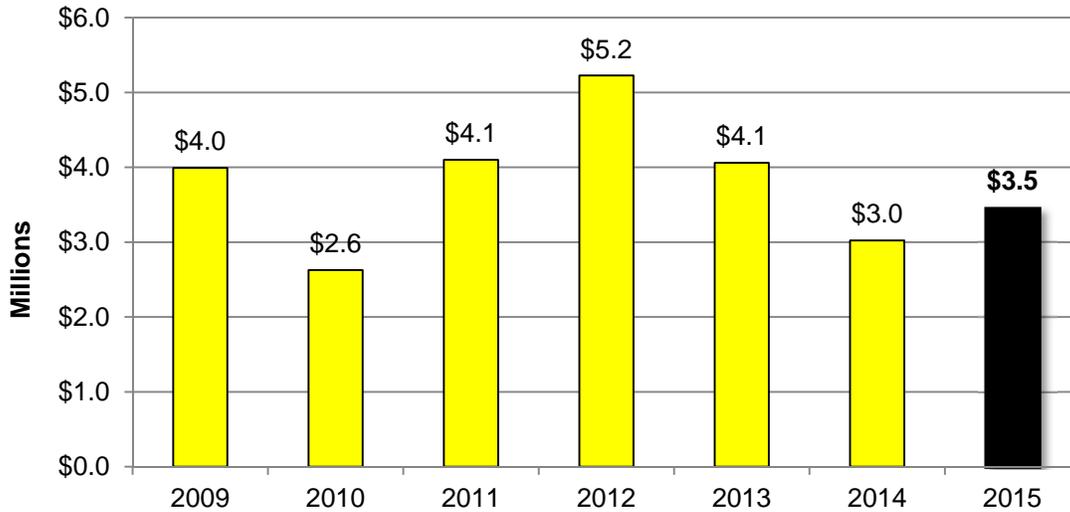
**Current Real Estate Tax Revenues, 2009 - 2015**



	2009	2010	2011	2012	2013	2014	2015
Q4 Revenues	123,791,614	123,745,257	125,558,087	126,573,650	119,337,756	119,049,204	129,666,205
Tax Rate	10.8	10.8	10.8	10.8	7.56	7.56	8.06

Prior year real estate tax revenue also increased over 2014 levels, but it was \$1.1 million lower than the budget target of \$4.6 million. The City Treasurer collects the current year taxes while Jordan Tax Services handles prior year collections.

**Prior Real Estate Tax Revenues, 2009 - 2015**



*Other revenues*

Referring to the revenue categories in the City’s report, five subclasses exceeded 2015 budget targets by at least \$500,000. The deed transfer tax had the largest difference at \$4.6 million (or 25.5 percent) more than budget. The City’s narrative report attributes the additional revenue to low interest rates spurring property sales and changes in the Commonwealth law impacting what types of transactions are subject to the tax. The surpluses in **amusement tax** and **facility usage fee** revenue are attributed to more concert performances and higher ticket prices for Pittsburgh Pirates games.

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

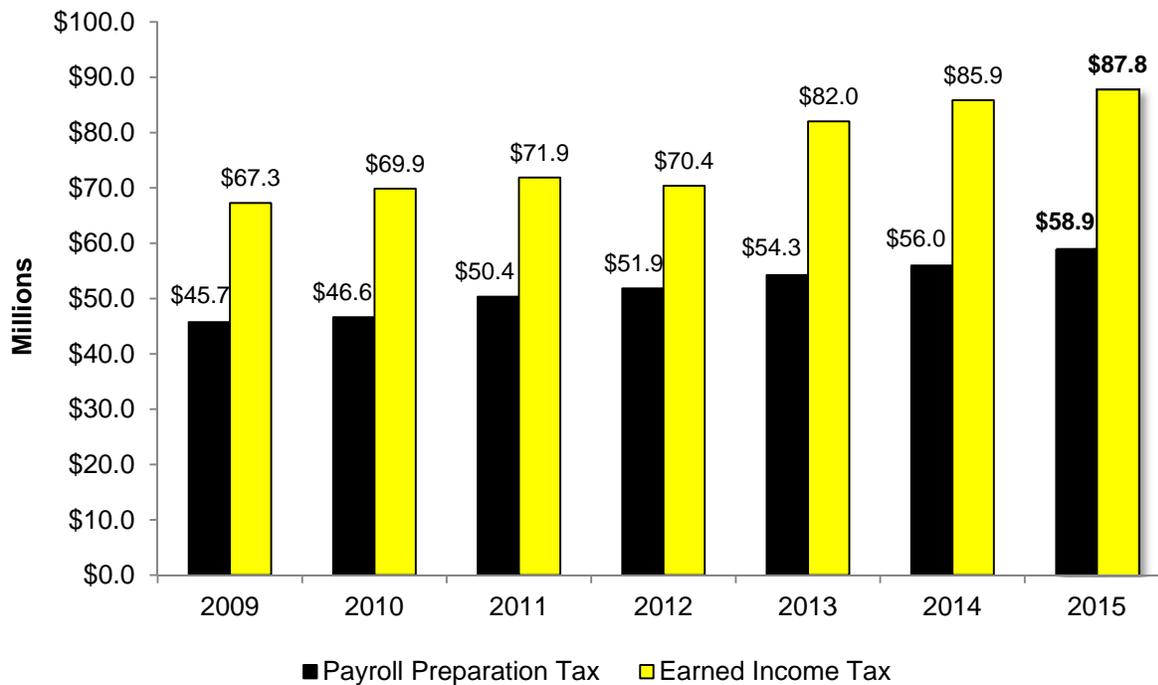
Revenue	Actual FY2015	Budget FY2015	Surplus (\$)	Surplus (%)
Deed Transfer Tax	22,722,660	18,099,199	4,623,461	25.5%
Payroll Preparation Tax	59,310,811	57,644,948	1,665,863	2.9%
Amusement Tax	16,246,209	14,658,433	1,587,776	10.8%
Facility Usage Fee	5,565,631	4,667,756	897,875	19.2%
Earned Income Tax	87,803,608	87,256,194	547,414	0.6%
<b>Total</b>	<b>191,648,918</b>	<b>182,326,530</b>	<b>9,322,388</b>	<b>5.1%</b>

The other two revenues that exceeded budget by at least \$500,000 were the **payroll preparation tax** and **earned income tax**. The payroll preparation tax has grown by 3 to 5 percent per year since 2012.<sup>4</sup> Tax receipts grew by 5.2 percent last year after growing by 3.2 percent in 2014.

<sup>4</sup> The discussion of revenues and growth rates in this section does not include any penalties and interest associated with the payroll preparation or earned income taxes. The City changed how it tracked associated penalty and interest revenues in 2012, complicating the historical comparison.

Earned income tax (EIT) revenue has had a different growth pattern over that same period. EIT revenue grew by 1.5 percent on a compound annual basis from 2009 to 2012 and then jumped by 16.5 percent in 2013 because of changes in the Pennsylvania law governing how the tax is collected (i.e. Act 32 of 2008). In 2014 EIT revenue grew by 4.6 percent – a healthy growth rate but much less than the 16.5 percent in 2013. Last year the growth rate was 2.2 percent, suggesting revenue growth is settling back into the more moderate pace that existed before Act 32 took effect.

### Earned Income Tax and Payroll Preparation Tax, 2009 – 2015



Six of the 20 revenue categories had a “variance” in 2015. Variances are defined as an adverse change of at least one percent relative to the budget. Of those six categories, the four that fell at least \$500,000 short of budget are shown below.<sup>5</sup>

#### Revenues that Fell Short of Budget by at least \$500,000

Revenue	Actual FY2014	Budget FY2014	Deficit (\$)	Deficit (%)
Intergovernmental	42,826,143	49,569,819	(6,743,676)	-13.6%
Charges for Services	35,504,753	39,226,006	(3,721,253)	-9.5%
License and Permit	10,618,293	11,640,085	(1,021,792)	-8.8%
Act 77 - Tax Relief	19,980,983	20,991,330	(1,010,347)	-4.8%
<b>Total</b>	<b>108,930,172</b>	<b>121,427,240</b>	<b>(12,497,069)</b>	<b>-10.3%</b>

<sup>5</sup> The two categories with smaller variances are other taxes (\$97,000) and investment earnings (\$7,000).

The category with the largest variance was **intergovernmental** revenue. The \$6.7 million shortfall was mostly due to the \$10 million shortfall in the local share of slots revenue. The ICA’s position is that the City failed to submit necessary documentation that would allow for the release of \$4.1 million of local share of slots revenue. The ICA released \$2.9 million on January 6, 2016 under the provisions of Act 71 for the sole and exclusive use in the Comprehensive Municipal Pension Trust Fund for fiscal year 2015. The shortfall in local slots revenue is partially offset by the City receiving two years’ worth of its annual \$5.1 million in economic development related slots revenue. The City received its 2014 allocation in early 2015.

The \$3.7 million shortfall in **charges for services** was due in part to lower-than-expected revenues from daily parking meters (-\$1.4 million). As stated in the City’s narratives, the shortfall in daily parking meter was due to parking spaces taken out of operation during the year and the implementation of technology that is required to achieve timely revenue collections.

The shortfall in the charges for services category was also due to lower-than-expected revenues from special events cost recovery and EMS revenues. The \$1.3 million shortfall in special events cost recovery was because the City transferred a smaller amount than expected from the Secondary Employment Trust Fund to the General Fund so the former would have a larger reserve. The shortfall in emergency medical services (EMS) revenue is due to lower reimbursement and collection rates. The City collected \$10.9 million in EMS revenues through Q4 2015, \$1.1 million (9.1 percent) lower than the budget target and \$2.4 million (or 18.3 percent) lower than in 2014. The City made a one-time transfer that boosted EMS revenue in 2014, creating the apparent 18.7 percent drop in 2015 collections.

**EMS Revenues, 2009 - 2015**

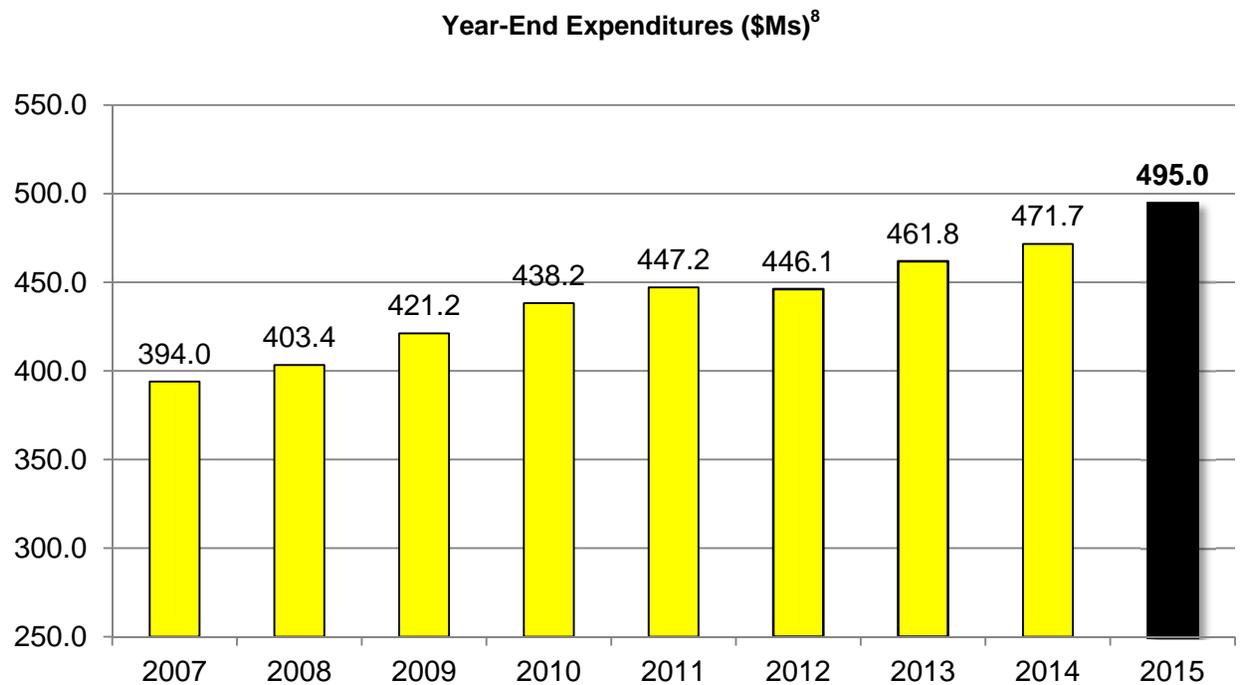


The City did not generate the projected \$1.6 million in rental permit revenues that was contingent upon City Council passing the ordinance authorizing that fee, resulting in a shortfall in the **licenses and permits** category. The shortfall in **Act 77 Tax Relief** is due in part to a drop

in the City’s share of total sales tax revenues. In 2014, the City received \$12.6 million in the General Fund and another \$6.9 million that was directly allocated to pay debt service on economic development bonds issued by the Urban Redevelopment Authority in 1995, totaling \$19.5 million in Act 77 Tax Relief revenues. Last year was the first in which the City anticipated receiving the full amount of Act 77 tax revenues in its General Fund since the URA bonds have been repaid. The City budgeted \$21.0 million in 2015 but Pittsburgh’s share of the sales tax revenue dropped from 46 percent in 2014 to 43 percent, creating a shortfall of \$1.0 million (or 4.8 percent).<sup>6</sup>

**Expenditures**

Based on the fourth quarter results, the City spent \$495.0 million in 2015, which was 2.5 percent (or \$12.8 million) less than budgeted<sup>7</sup> and 5.0 percent (or \$23.4 million) more than the 2014 year-end expenditures.



The City finished the year with all its expenditure subclasses at or below the budget targets. The subclass with the largest savings by dollar amount was **salaries and wages** (\$5.0 million or 2.5 percent). Much of the savings was driven by lower salary spending in Police, Fire and Public Works operations due to position vacancies.

<sup>6</sup> Pittsburgh’s percentage share of total sales tax revenue was provided by Pennsylvania Department of Community and Economic Development.

<sup>7</sup> The City spent 3.0 percent or \$15.6 million less than the City’s 2015 budget plus encumbrances from 2014.

<sup>8</sup> The 2007 total does not include a net \$41 million transfer related to pay-as-you-go capital projects and debt service payments from the sinking fund. The 2008 total does not include the \$60 million transferred to pay-as-you-go capital projects.

The second largest savings by dollar amount was in **employee benefits** (\$2.1 million or 1.3 percent) with the City spending \$1.1 million below budget on its retiree healthcare costs<sup>9</sup> and \$683,000 less than the budget target for workers' compensation.

Other subclasses with at least \$1 million in savings were **professional and technical services** (\$1.8 million or 13.7 percent), which was driven by lower payroll processing services and animal control services, and **miscellaneous** (1.0 million or 31.6 percent), which was driven by lower judgement spending in the Law Department. The City also had savings in **property services** (\$1.5 million or 6.8 percent) and **supplies** (\$1.1 million or 8.1 percent) that were driven by lower fuel and natural gas spending.<sup>10</sup> The City budgets its utility spending centrally in the Department of Innovation and Performance and its vehicle fuel spending in the Office of Management and Budget.

#### *Expenditures by department*

All departments and major bureaus spent less than their original 2015 budget allocation except the Bureau of Public Safety Administration, which exceeded its budget target by \$1,500 (or 0.1 percent) due to encumbrances for vehicles. Encumbrances were expenditures that the City incurred in 2014, but were not processed for payment until 2015.

Comparing year-end expenditures to the City's adopted budget, the largest savings-to-budget were in Police (\$2.7 million), Finance (\$1.7 million) and the Department of Personnel (\$1.6 million). Police is addressed in more detail below and the aforementioned savings-to-budget for retiree benefits account for most of Personnel's savings.

The savings in Finance were due to the City spending less than budgeted on two types of retiree benefits that predate the City's entry into Act 47 oversight. The City budgeted \$2.3 million for supplemental health insurance benefits for retired police and firefighters who retired before 2004 without retiree health insurance.<sup>11</sup> The City spent \$313,000 less than budgeted on these benefits. Similarly the City has made supplemental payments to the spouses of deceased employees who receive less than \$350 per month in pension benefits. The City budgeted \$525,000 for these benefits<sup>12</sup> and only spent \$83,000 since most retirees have pension benefits over the \$350 monthly threshold. Neither item impacted the City's contribution to the pension fund, which was \$60.9 million in 2015.

The **Bureau of Fire** spent \$1.2 million (or 2.0 percent) less than its original budget allocation, with most of that savings in lower salary spending. Average headcount during 2015 was 27 positions lower than the 664 budgeted. That savings was partially offset by spending \$598,000

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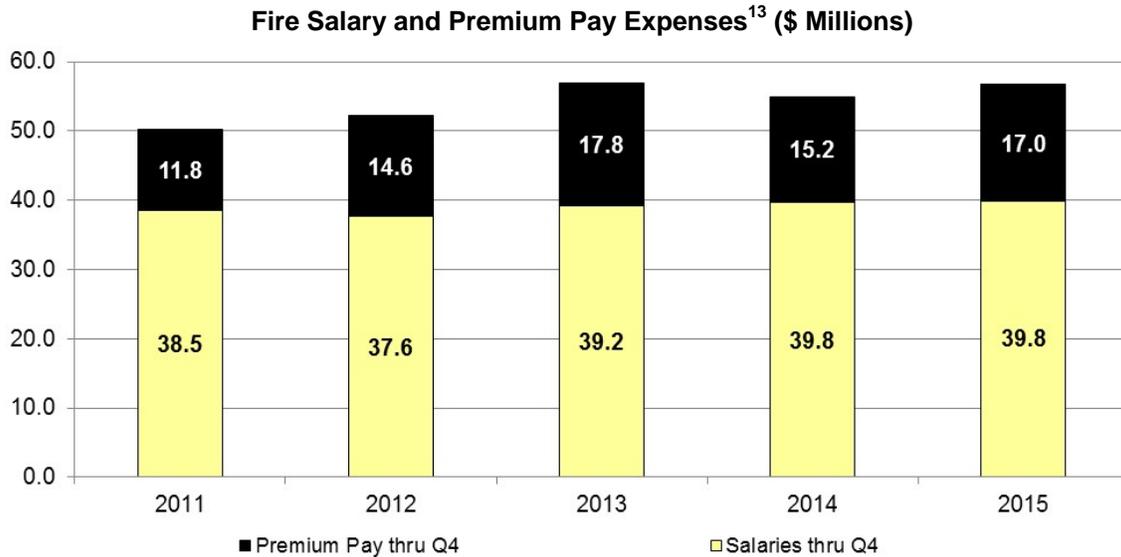
<sup>9</sup> The City spent \$910,000 more than budgeted in the "retiree health" line and \$1,965,000 less than budgeted in the "medical retirement" line.

<sup>10</sup> The remaining subclasses where the City spent less than budgeted were property (\$177,000), other services (\$125,000), and debt service (\$38,000).

<sup>11</sup> These expenditures are tracked in the Finance Department's budget as "retiree contribution."

<sup>12</sup> These expenditures are tracked in the Finance Department's budget as "survivor contribution."

more than budgeted on premium pay. Across all types of salary spending, including overtime, the City spent \$723,000 (or 1.2 percent) less than budgeted.



From 2011 to 2015 salary spending rose by 3.5 percent (or \$1.3 million) while premium pay jumped 44.1 percent (or \$5.2 million). As explained in the City’s narratives, callback hours may increase as headcount declines due to the minimum staffing requirements. But there is not always a clear direct relationship between changes in headcount and changes in premium pay spending. Department headcount was higher in the second half of 2015 than in the second half of 2014, but so was premium pay spending. That is because the headcount total included new recruits in academy who were not counted toward the minimum staffing requirement.

**Premium Pay and Callback Hours, 2014 – 2015**

	2014 Headcount	2015 Headcount	% Change	2014 Premium Pay	2015 Premium Pay	% Change
First quarter	618	614	-0.7%	3,371,114	3,753,196	11.3%
Second quarter	628	626	-0.3%	3,716,726	4,633,770	24.7%
Third quarter	631	657	4.1%	3,853,775	4,006,030	4.0%
Fourth quarter	622	653	4.9%	4,264,283	4,616,443	8.3%
<b>Total</b>	<b>625</b>	<b>637</b>	<b>2.0%</b>	<b>15,205,898</b>	<b>17,009,440</b>	<b>11.9%</b>

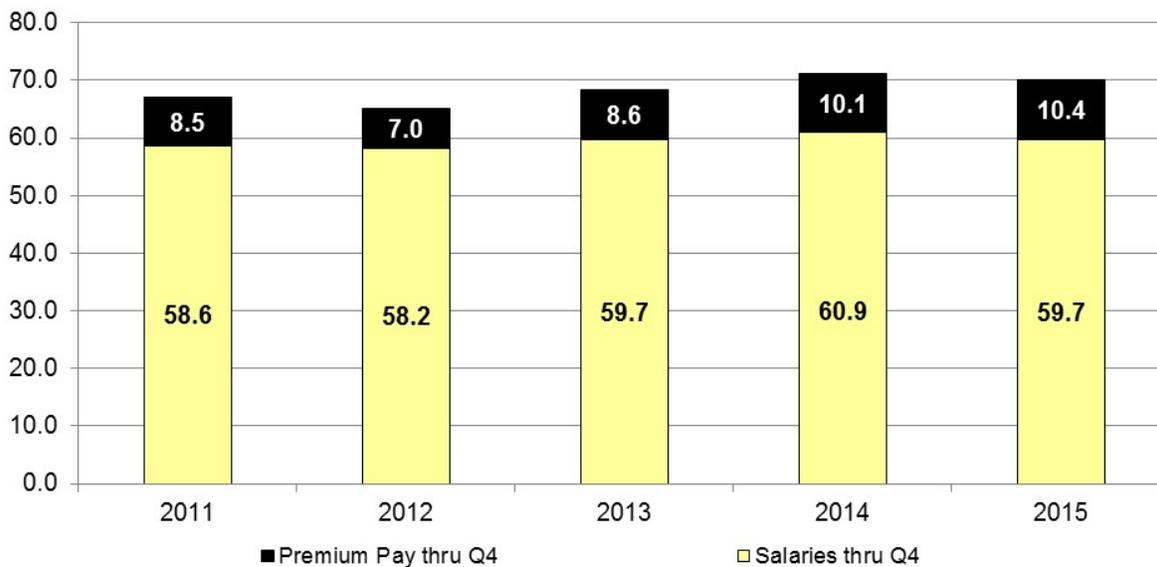
The **Bureau of Police** is the City’s largest unit by budget size and headcount, and personnel costs account for the majority of its spending. The City spent \$59.7 million on salaries, in-grade pay and longevity in 2015, which was \$1.3 million (or 2.1 percent) less than in 2014. The decrease was largely due to lower headcount, which dropped from 935 in 2014 to 917 in 2015.<sup>14</sup>

<sup>13</sup> Salary expenditures include in-grade pay and longevity and exclude uniform allowance in all years.

<sup>14</sup> Headcount is calculated here by taking the average of the end of each of the pay period during the year.

As with fire, the decrease in police salaries was partly offset by increases in premium pay. The City spent \$257,000 (or 2.5 percent) more on premium pay in 2015 than in 2014. As the City’s narrative describes, police premium pay is primarily a function of court time and secondary employment by private entities. While court hours dropped by 17 percent from 78,823 in 2014 to 65,288 in 2015, premium pay spending increased in 2015 because overtime hours increased from 55,687 to 70,861 due to lower headcount and increased crime.<sup>15</sup>

**Police Salary and Premium Pay Expenses<sup>16</sup> (\$ Millions)**



### **Staffing<sup>17</sup>**

As of the last pay period in Q4 2015, the total active employee head count across all funds was 3,202, which was 222 (or 6.5 percent) less than in the last pay period of Q3 2015. The table below shows the departments and bureaus with a net head count change of at least three over this time.

**Head Count Change by Department/Bureau<sup>18</sup>**

	Q3 FY2015	Q4 FY2015	Change	Change (%)
Public Works	664	668	4	0.6%
Council/Clerk's Office	46	43	-3	-6.5%
School Guards	96	93	-3	-3.1%
Department of Innovation and Performance	64	59	-5	-7.8%
Finance	63	58	-5	-7.9%
Fire	655	650	-5	-0.8%

<sup>15</sup> Although homicides dropped from 70 in 2014 to 56 in 2015, non-fatal shootings, aggravated assaults and calls for shots fired all increased in 2015.

<sup>16</sup> Salary expenditures include in-grade pay and longevity and exclude uniform allowance in all years.

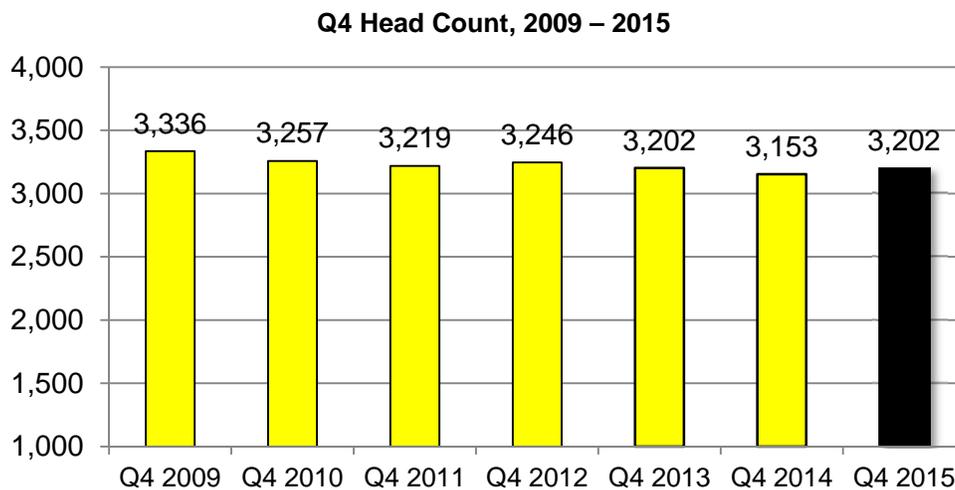
<sup>17</sup> The headcount figures used here cover all City funds. They include all active employees, including those on various types of leave.

<sup>18</sup> Headcount includes all full-time and part-time employees.

	Q3 FY2015	Q4 FY2015	Change	Change (%)
Police	926	919	-7	-0.8%
Parks	382	184	-198	-51.8%
<b>City total</b>	<b>3,424</b>	<b>3,202</b>	<b>-222</b>	<b>-6.5%</b>

Public Works staffing increased as the City filled vacant positions in the Bureau of Environmental Services, while decreases elsewhere were mostly due to turnover or seasonal changes in workload (less parks maintenance work).

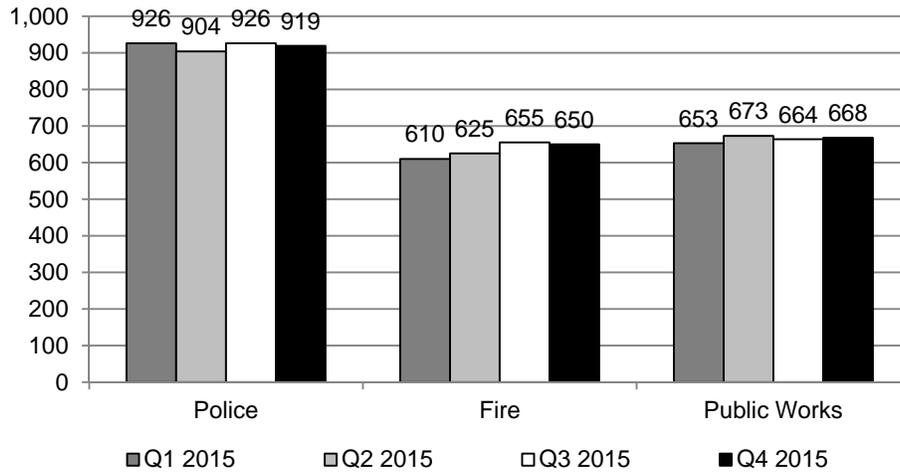
The following chart compares head count for the fourth quarters of 2009 through 2015 to account for seasonal changes during the year. Head count increased by 49 positions (or 1.6 percent) compared to Q4 2014 but was even with Q4 2013 and lower than prior years.



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>19</sup> It reflects the public works hiring and public safety turnover activity described above.

<sup>19</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 Transportation and Engineering.

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



*Summary*

While the annual audit that the City Controller releases in the spring will provide a more comprehensive view of City government’s financial performance in 2015, the preliminary results presented here indicate that the City finished 2015 with a positive operating result of \$17.7 million, or 3.5 percent of the year-end revenues, excluding the \$1.9 million used from prior year fund balance. This includes \$10.8 million in parking-related revenue received in February 2016.

Revenue shortfalls from intergovernmental sources, charges for service and license and permits were offset by additional revenue over budget from the deed transfer tax, payroll preparation tax and amusement tax.

On the expenditure side, the City continued its trend of spending less than budgeted in its General Fund on an annual basis, this time spending \$12.8 million (or 2.5 percent) less than budgeted.<sup>20</sup> The City spent \$5.0 million (or 2.5 percent) less than budgeted on salaries, and it also spent less than budgeted on employee benefits and professional and technical services.

<sup>20</sup> The \$12.8 million savings is based on the adopted budget of \$507.8 million.

### Historical Revenues Tracked According to Former Categories

	Q4 2011	Q4 2012	Q4 2013	Q4 2014	Q4 2015	Budget 2015	2015 vs. 2014 Difference (\$)	% Difference
Real Estate Tax - Current	125,558,087	126,573,650	119,337,756	119,049,204	129,666,205	128,100,000	10,617,001	8.9%
Real Estate Tax - Prior	4,099,939	5,226,341	4,061,308	3,024,056	3,464,243	4,597,443	440,186	14.6%
Payroll Prep Tax	50,355,422	51,850,054	54,262,822	55,990,069	58,894,387	57,356,525	2,904,318	5.2%
Amusement Tax	13,548,674	11,897,082	13,014,865	14,377,865	16,235,986	14,653,768	1,858,121	12.9%
Earned Income Tax	71,868,431	70,397,927	82,046,531	85,859,340	87,750,737	87,226,256	1,891,398	2.2%
Deed Transfer Tax	18,297,658	14,767,101	21,328,770	20,059,261	22,722,660	18,099,199	2,663,399	13.3%
Parking Tax	47,365,202	47,830,012	49,436,846	50,440,371	52,620,347	53,169,116	2,179,975	4.3%
EMST/LST	13,772,837	13,577,720	13,740,699	13,936,516	13,922,501	13,689,429	(14,015)	-0.1%
Business Privilege Tax	245,252	36,725	29,328	5,529	-3,990	1,164	(9,519)	-172.2%
Facility Usage Fee	3,843,178	3,762,355	3,887,353	4,713,188	5,535,831	4,663,357	822,643	17.5%
Other Taxes	2,084,154	1,690,413	1,559,488	1,937,183	1,869,496	2,057,955	(67,687)	-3.5%
Interest Earned	61,525	89,502	82,846	120,530	128,266	135,413	7,736	6.4%
Fines & Forfeit	9,499,483	9,317,877	7,751,881	8,535,653	9,265,907	8,839,713	730,253	8.6%
Liquor, Business & Govt Licenses	1,099,619	1,030,872	994,864	964,635	857,342	1,011,061	(107,293)	-11.1%
Rental & Charges	4,346,247	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PSP & POS	6,848,115	6,538,126	4,585,112	4,302,269	4,723,030	4,306,970	420,761	9.8%
Breakeven - BBI	5,375,674	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Breakeven - EMS	9,793,337	10,690,233	10,056,233	13,362,397	10,916,345	12,003,211	(2,446,053)	-18.3%
Breakeven - Other	5,214,161	5,361,312	5,456,888	6,543,483	6,466,040	7,537,541	(77,443)	-1.2%
Federal & State Grants	3,170,341	4,434,980	4,570,809	1,841,051	1,367,431	1,324,600	(473,620)	-25.7%
Liquid Fuels	2,315,000	4,630,000	4,630,000	2,315,000	3,472,500	4,630,000	1,157,500	50.0%
State Grant Support	1,463,500	0	0	0	0	0	0	N/A
State Pension Aid	26,907,639	16,899,566	18,027,000	18,263,558	18,254,832	18,145,922	(8,726)	0.0%
Non-Profit Payment	3,502,520	4,999,609	1,948,577	2,319,368	445,995	400,000	(1,873,373)	-80.8%
Reimbursement - CDBG	587,885	624,217	236,588	168,988	340,191	290,000	171,204	101.3%
Authority Payments	8,500,394	8,019,159	8,291,668	9,208,283	5,300,680	7,465,831	(3,907,603)	-42.4%
State Utility Distribution	459,192	472,757	449,450	471,494	424,068	457,059	(47,426)	-10.1%
Act 77 RAD Sales Tax	12,388,758	12,663,312	12,560,819	12,898,093	19,980,983	20,991,330	7,082,891	54.9%
Miscellaneous	2,114,290	115,808	2,561	-118,495	196,745	665,731	315,240	-266.0%
Econ. Dev. Slots Revenue	5,100,000	5,100,000	5,100,000	0	10,200,000	5,100,000	10,200,000	N/A
2% Local Share Slots Revenue	2,746,526	11,548,405	10,000,000	5,700,000	0	10,000,000	(5,700,000)	-100.0%
Intergovernmental Fee	1,865,259	1,951,400	2,496,920	2,504,700	2,579,312	2,579,312	74,612	3.0%
<b>Total</b>	<b>464,398,295</b>	<b>472,220,103</b>	<b>473,467,359</b>	<b>472,995,729</b>	<b>520,733,974</b>	<b>514,648,159</b>	<b>47,738,245</b>	<b>10.1%</b>

Source: Revenues shown are year-to-date. Data comes from the fourth quarter reports for 2011 through 2015. Quarterly report numbers are unaudited and subject to change. The City tracks the individual revenue lines in the former "Breakeven – BBI" and "Rentals and Charges" categories differently than it had prior to 2012, so the chart does not show those revenues. Total 2014 4Q and 2015 4Q revenues do not include the use of prior year fund balance.



**City of Pittsburgh**

**Quarterly Financial &  
Performance Report**

For the Period Ending December 31, 2015

**Revenues**



### 2015 Monthly Revenue Summary

	1st Quarter Actual	2nd Quarter Actual	3rd Quarter Actual	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Total Actual	Total Budget	Variance Projected to Budget	% Variance Actual to Budget
Real Estate Taxes	\$ 102,910,468	\$ 15,392,375	\$ 11,478,252	\$ 1,179,602	\$ 1,221,236	\$ 1,448,009	\$ 3,848,848	\$ 133,629,943	\$ 133,355,486	\$ 274,457	0.21%
Other Taxes	\$ (79,126)	\$ (2,093)	\$ (231)	\$ (9,616)	\$ (1,025)	\$ (1,627)	\$ (12,269)	\$ (93,719)	\$ 2,908	\$ (96,627)	-3322.79%
Amusement Tax	\$ 3,749,288	\$ 2,732,489	\$ 7,656,942	\$ 895,876	\$ 716,198	\$ 495,416	\$ 2,107,490	\$ 16,246,209	\$ 14,658,433	\$ 1,587,776	10.83%
Earned Income Tax	\$ 21,725,544	\$ 23,918,738	\$ 21,420,521	\$ 3,185,752	\$ 12,491,461	\$ 5,061,593	\$ 20,738,805	\$ 87,803,608	\$ 87,256,194	\$ 547,414	0.63%
Deed Transfer Tax	\$ 4,980,880	\$ 5,193,694	\$ 7,399,560	\$ 2,046,387	\$ 1,728,358	\$ 1,373,782	\$ 5,148,526	\$ 22,722,660	\$ 18,099,199	\$ 4,623,461	25.55%
Parking Tax	\$ 12,100,659	\$ 12,882,062	\$ 14,554,273	\$ 4,297,518	\$ 4,328,182	\$ 4,526,291	\$ 13,151,991	\$ 52,688,986	\$ 53,181,316	\$ (492,330)	-0.93%
Institution and Service Privilege Tax	\$ 46,038	\$ 527,184	\$ 3,894	\$ 4,506	\$ 7,143	\$ 4,526	\$ 16,174	\$ 593,290	\$ 486,413	\$ 106,877	21.97%
Facility Usage Fee	\$ 1,140,107	\$ 963,736	\$ 1,500,266	\$ 341,078	\$ 1,418,288	\$ 202,156	\$ 1,961,522	\$ 5,565,631	\$ 4,667,756	\$ 897,875	19.24%
Payroll Preparation Tax	\$ 14,560,298	\$ 17,405,897	\$ 13,848,392	\$ 1,069,796	\$ 584,434	\$ 11,841,993	\$ 13,496,224	\$ 59,310,811	\$ 57,644,948	\$ 1,665,863	2.89%
Local Service Tax	\$ 3,482,200	\$ 3,575,649	\$ 3,464,206	\$ 786,941	\$ 2,669,177	\$ 57,561	\$ 3,513,679	\$ 14,035,734	\$ 13,792,288	\$ 243,446	1.77%
Public Service Privilege	\$ 90,478	\$ 429,893	\$ 192,774	\$ 8,035	\$ 7,364	\$ 382,283	\$ 397,683	\$ 1,110,828	\$ 634,314	\$ 476,514	75.12%
Act 77 - Tax Relief	\$ 5,010,192	\$ 4,860,492	\$ 5,173,334	\$ 1,665,302	\$ 1,779,037	\$ 1,492,626	\$ 4,936,965	\$ 19,980,983	\$ 20,991,330	\$ (1,010,347)	-4.81%
License and Permit	\$ 2,440,565	\$ 3,293,636	\$ 2,627,476	\$ 591,913	\$ 482,636	\$ 1,182,067	\$ 2,256,616	\$ 10,618,293	\$ 11,640,085	\$ (1,021,792)	-8.78%
Charges for Services	\$ 4,210,153	\$ 7,780,138	\$ 7,244,533	\$ 2,647,451	\$ 2,439,573	\$ 2,903,342	\$ 7,990,366	\$ 27,225,191	\$ 39,226,006	\$ (12,000,815)	-30.59%
Fines and Forfeits	\$ 402,955	\$ 4,559,131	\$ 2,167,346	\$ 1,920,077	\$ 134,059	\$ 101,625	\$ 2,155,762	\$ 9,285,195	\$ 8,840,520	\$ 444,675	5.03%
Intergovernmental	\$ 5,100,680	\$ 2,726,714	\$ 22,367,550	\$ 3,330,636	\$ (274,068)	\$ 7,674,631	\$ 10,731,199	\$ 40,926,143	\$ 49,569,819	\$ (8,643,676)	-17.44%
Investment Earnings	\$ 12,076	\$ 51,795	\$ 44,132	\$ 4,348	\$ 7,263	\$ 8,652	\$ 20,263	\$ 128,266	\$ 135,413	\$ (7,147)	-5.28%
Non-Profit Payment for Services	\$ 239,406	\$ 143,920	\$ 16,516	\$ -	\$ -	\$ 46,154	\$ 46,154	\$ 445,995	\$ 400,000	\$ 45,995	11.50%
Miscellaneous	\$ 53,220	\$ 94,586	\$ 61,258	\$ 572	\$ 5,777	\$ 131,371	\$ 137,719	\$ 346,783	\$ 65,731	\$ 281,052	427.58%
Beginning Fund Balance	\$ 1,902,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,902,000	\$ 1,902,000	\$ -	0.00%
<b>Total Revenues</b>	<b>\$ 184,078,082</b>	<b>\$ 106,530,036</b>	<b>\$ 121,220,994</b>	<b>\$ 23,966,172</b>	<b>\$ 29,745,094</b>	<b>\$ 38,932,451</b>	<b>\$ 92,643,717</b>	<b>\$ 504,472,829</b>	<b>\$ 516,550,159</b>	<b>\$ (12,077,330)</b>	<b>-2.34%</b>



**City of Pittsburgh**

**Quarterly Financial &  
Performance Report**

For the Period Ending December 31, 2015

**Expenditures**



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

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Year End	Adopted	Reappropriation of	Final	(Savings) /
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	P/Y Enc.	Budget	Overage
City Council	\$ 341,442	\$ 402,148	\$ 347,069	\$ 170,839	\$ 112,612	\$ 152,146	\$ 435,596	\$ 1,526,256	\$ 1,557,374	\$ -	\$ 1,557,374	\$ (31,118)
City Clerk	\$ 157,928	\$ 199,053	\$ 150,195	\$ 66,507	\$ 54,266	\$ 95,198	\$ 215,971	\$ 723,147	\$ 843,121	\$ 32,327	\$ 875,448	\$ (152,301)
Mayor's Office	\$ 246,119	\$ 288,681	\$ 231,378	\$ 76,625	\$ 77,897	\$ 119,867	\$ 274,389	\$ 1,040,567	\$ 1,128,939	\$ -	\$ 1,128,939	\$ (88,372)
Neighborhood Empowerment	\$ 104,301	\$ 129,524	\$ 116,340	\$ 57,165	\$ 42,734	\$ 45,622	\$ 145,521	\$ 495,686	\$ 654,242	\$ -	\$ 654,242	\$ (158,556)
Office of Management & Budget	\$ 3,879,846	\$ 3,026,665	\$ 3,124,897	\$ 1,767,259	\$ 773,029	\$ 1,920,887	\$ 4,461,175	\$ 14,492,584	\$ 15,476,630	\$ 400,000	\$ 15,876,630	\$ (1,384,046)
Innovation and Performance	\$ 3,756,940	\$ 4,097,363	\$ 2,442,091	\$ 1,259,768	\$ 348,434	\$ 1,553,055	\$ 3,161,257	\$ 13,457,651	\$ 14,039,368	\$ 75,144	\$ 14,114,512	\$ (656,861)
Human Relations Commission	\$ 47,643	\$ 56,481	\$ 51,043	\$ 23,556	\$ 20,901	\$ 15,412	\$ 59,868	\$ 215,034	\$ 259,361	\$ -	\$ 259,361	\$ (44,327)
Controller's Office	\$ 617,835	\$ 758,273	\$ 667,575	\$ 333,807	\$ 245,541	\$ 210,484	\$ 789,832	\$ 2,833,515	\$ 3,216,382	\$ 36,902	\$ 3,253,284	\$ (419,770)
Finance	\$ 43,766,302	\$ 16,930,193	\$ 78,946,160	\$ 1,214,943	\$ 563,241	\$ 19,989,874	\$ 21,768,057	\$ 161,410,713	\$ 163,063,366	\$ 147,499	\$ 163,210,865	\$ (1,800,153)
Law	\$ 811,890	\$ 1,201,232	\$ 872,335	\$ 656,670	\$ 145,930	\$ 269,310	\$ 1,071,910	\$ 3,957,367	\$ 4,868,578	\$ 68,875	\$ 4,937,453	\$ (980,086)
Ethics Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OMI	\$ 111,009	\$ 132,297	\$ 151,584	\$ 51,895	\$ 44,403	\$ 39,544	\$ 135,841	\$ 530,732	\$ 547,617	\$ 2,465	\$ 550,082	\$ (19,350)
Personnel & CSC	\$ 29,466,640	\$ 22,514,027	\$ 23,491,618	\$ 10,402,230	\$ 6,623,769	\$ 6,602,839	\$ 23,628,837	\$ 99,101,121	\$ 100,706,872	\$ 825,431	\$ 101,532,303	\$ (2,431,182)
City Planning	\$ 435,385	\$ 476,561	\$ 428,223	\$ 228,279	\$ 256,973	\$ 37,719	\$ 522,971	\$ 1,863,140	\$ 2,126,922	\$ 5,286	\$ 2,132,208	\$ (269,068)
Permits, Licenses and Inspections	\$ 652,496	\$ 909,358	\$ 718,856	\$ 555,295	\$ 257,865	\$ 234,957	\$ 1,048,118	\$ 3,328,828	\$ 3,569,819	\$ 43,062	\$ 3,612,881	\$ (284,053)
Public Safety Administration	\$ 748,954	\$ 383,018	\$ 1,085,698	\$ 124,671	\$ 317,120	\$ 119,584	\$ 561,375	\$ 2,779,045	\$ 2,777,539	\$ 656,590	\$ 3,434,129	\$ (655,084)
Emergency Medical Services	\$ 3,463,233	\$ 3,829,218	\$ 3,384,621	\$ 1,844,665	\$ 1,116,284	\$ 1,080,704	\$ 4,041,652	\$ 14,718,724	\$ 14,813,834	\$ 3,491	\$ 14,817,325	\$ (98,601)
Police	\$ 20,134,916	\$ 20,417,242	\$ 13,632,840	\$ 9,653,634	\$ 6,137,754	\$ 4,265,832	\$ 20,057,220	\$ 74,242,218	\$ 76,925,050	\$ 46,589	\$ 76,971,639	\$ (2,729,421)
Fire	\$ 14,737,642	\$ 14,959,223	\$ 13,645,601	\$ 6,842,050	\$ 3,970,934	\$ 4,522,203	\$ 15,335,187	\$ 58,677,653	\$ 59,875,622	\$ 10,500	\$ 59,886,122	\$ (1,208,469)
Animal Control	\$ 205,220	\$ 234,536	\$ 268,396	\$ 105,878	\$ 67,913	\$ 67,246	\$ 241,037	\$ 949,188	\$ 1,092,120	\$ 380,115	\$ 1,472,235	\$ (523,047)
Public Works-Administration	\$ 201,953	\$ 237,030	\$ 195,370	\$ 90,841	\$ 72,255	\$ 76,252	\$ 239,349	\$ 873,701	\$ 995,062	\$ -	\$ 995,062	\$ (121,361)
Public Works-Operations	\$ 4,692,573	\$ 5,118,033	\$ 4,473,577	\$ 2,400,612	\$ 1,795,021	\$ 1,672,800	\$ 5,868,433	\$ 20,152,616	\$ 20,919,780	\$ 19,000	\$ 20,938,780	\$ (786,164)
Public Works-Environmental Services	\$ 2,422,514	\$ 2,833,693	\$ 2,554,182	\$ 1,130,209	\$ 715,807	\$ 773,641	\$ 2,619,657	\$ 10,430,046	\$ 11,028,508	\$ -	\$ 11,028,508	\$ (598,462)
Public Works-Transportation & Engineering	\$ 621,428	\$ 763,225	\$ 696,937	\$ 358,207	\$ 235,815	\$ 234,297	\$ 828,319	\$ 2,909,908	\$ 2,928,663	\$ -	\$ 2,928,663	\$ (18,755)
Parks & Recreation	\$ 747,645	\$ 923,164	\$ 1,283,147	\$ 346,365	\$ 226,041	\$ 325,417	\$ 897,823	\$ 3,851,779	\$ 3,925,230	\$ -	\$ 3,925,230	\$ (73,451)
Citizens Police Review Board	\$ 111,828	\$ 123,356	\$ 105,383	\$ 52,007	\$ 29,614	\$ 38,737	\$ 120,358	\$ 460,925	\$ 498,950	\$ -	\$ 498,950	\$ (38,025)
<b>TOTAL</b>	\$ 132,483,682	\$ 100,943,595	\$ 153,065,115	\$ 39,813,976	\$ 24,252,151	\$ 44,463,626	\$ 108,529,753	\$ 495,022,144	\$ 507,838,949	\$ 2,753,277	\$ 510,592,226	\$ (15,570,081)

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

	1st Quarter Actual	2nd Quarter Actual	3rd Quarter Actual	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings) / Overage
<b>Salaries and Wages</b>	\$ 49,168,702	\$ 51,280,550	\$ 42,096,262	\$ 23,915,300	\$ 14,958,607	\$ 13,432,717	\$ 52,306,624	\$ 194,852,138	\$ 199,832,223	\$ -	\$ 199,832,223	\$ (4,980,085)
<b>Employee Benefits</b>	\$ 44,633,797	\$ 36,530,656	\$ 37,791,874	\$ 9,862,875	\$ 6,505,984	\$ 25,825,536	\$ 42,194,395	\$ 161,150,722	\$ 163,246,833	\$ 7,328	\$ 163,254,161	\$ (6,407,206)
<b>Professional and Technical Services</b>	\$ 2,941,900	\$ 3,597,043	\$ 2,580,064	\$ 1,221,229	\$ 794,947	\$ 454,770	\$ 2,470,946	\$ 11,589,953	\$ 13,432,165	\$ 1,655,016	\$ 15,087,181	\$ (6,674,187)
<b>Property Services</b>	\$ 4,393,074	\$ 5,435,933	\$ 4,525,276	\$ 2,338,246	\$ 916,836	\$ 2,480,106	\$ 5,735,187	\$ 20,089,470	\$ 21,545,896	\$ 12,215	\$ 21,558,110	\$ 266,981
<b>Other Services</b>	\$ 567,938	\$ 585,657	\$ 158,978	\$ 35,444	\$ 35,987	\$ 77,632	\$ 149,063	\$ 1,461,635	\$ 1,586,294	\$ 91,372	\$ 1,677,666	\$ (1,273,502)
<b>Supplies</b>	\$ 3,414,482	\$ 2,969,285	\$ 2,440,720	\$ 1,211,220	\$ 693,750	\$ 1,717,639	\$ 3,622,610	\$ 12,447,097	\$ 13,546,811	\$ 416,988	\$ 13,963,799	\$ (478,423)
<b>Property</b>	\$ 515,258	\$ 244,766	\$ 877,892	\$ 33,803	\$ 277,936	\$ 64,160	\$ 375,900	\$ 2,013,816	\$ 2,190,389	\$ 570,357	\$ 2,760,746	\$ -
<b>Miscellaneous</b>	\$ 258,478	\$ 285,881	\$ 198,124	\$ 1,195,860	\$ 68,104	\$ 159,739	\$ 1,423,702	\$ 2,166,185	\$ 3,169,172	\$ -	\$ 3,169,172	\$ (195,079)
<b>Debt Service</b>	\$ 26,590,053	\$ 13,826	\$ 62,395,924	\$ -	\$ -	\$ 251,326	\$ 251,326	\$ 89,251,129	\$ 89,289,167	\$ -	\$ 89,289,167	\$ (600,000)
<b>Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,700,623
<b>TOTAL</b>	\$ 132,483,682	\$ 100,943,595	\$ 153,065,115	\$ 39,813,976	\$ 24,252,151	\$ 44,463,626	\$ 108,529,753	\$ 495,022,144	\$ 507,838,949	\$ 2,753,277	\$ 510,592,226	\$ (15,570,081)

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 341,442	\$ 402,148	\$ 347,069	\$ 170,839	\$ 112,612	\$ 152,146	\$ 435,596	\$ 1,526,256	\$ 1,557,374	\$ -	\$ 1,557,374	\$ (31,118)
Salaries and Wages	\$ 334,149	\$ 390,808	\$ 339,468	\$ 166,547	\$ 112,500	\$ 147,893	\$ 426,940	\$ 1,491,366	\$ 1,517,374	\$ -	\$ 1,517,374	\$ (26,008)
Employee Benefits	\$ -	\$ 10,728	\$ -	\$ 4,101	\$ -	\$ 4,179	\$ 8,280	\$ 19,008	\$ -	\$ -	\$ -	\$ 19,008
Professional and Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 7,205	\$ 612	\$ 7,601	\$ 190	\$ 112	\$ 74	\$ 376	\$ 15,794	\$ 40,000	\$ -	\$ 40,000	\$ (24,206)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88	\$ -	\$ -	\$ -	\$ 88
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 157,928	\$ 199,053	\$ 150,195	\$ 66,507	\$ 54,266	\$ 95,198	\$ 215,971	\$ 723,147	\$ 843,121	\$ 32,327	\$ 875,448	\$ (152,301)
Salaries and Wages	\$ 115,496	\$ 140,750	\$ 116,633	\$ 58,111	\$ 38,740	\$ 50,740	\$ 147,591	\$ 520,471	\$ 640,149	\$ -	\$ 640,149	\$ (119,678)
Employee Benefits	\$ 1,360	\$ -	\$ 1,360	\$ -	\$ -	\$ -	\$ -	\$ 2,719	\$ -	\$ -	\$ -	\$ 2,719
Professional and Technical Services	\$ 35,466	\$ 55,052	\$ 28,234	\$ 6,902	\$ 11,245	\$ 43,071	\$ 61,218	\$ 179,970	\$ 145,288	\$ 32,327	\$ 177,615	\$ 2,355
Property Services	\$ -	\$ -	\$ -	\$ -	\$ 2,003	\$ -	\$ 2,003	\$ 2,003	\$ 6,000	\$ -	\$ 6,000	\$ (3,997)
Other Services	\$ 1,950	\$ 387	\$ 486	\$ 66	\$ 1,724	\$ 229	\$ 2,019	\$ 4,843	\$ 16,300	\$ -	\$ 16,300	\$ (11,457)
Supplies	\$ 3,656	\$ 2,863	\$ 3,482	\$ 1,429	\$ 554	\$ 1,158	\$ 3,141	\$ 13,142	\$ 28,884	\$ -	\$ 28,884	\$ (15,742)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500	\$ -	\$ 6,500	\$ (6,500)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual Total	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 246,119	\$ 288,681	\$ 231,378	\$ 76,625	\$ 77,897	\$ 119,867	\$ 274,389	\$ 1,040,567	\$ 1,128,939	\$ -	\$ 1,128,939	\$ (88,372)
<b>Salaries and Wages</b>	\$ 241,232	\$ 280,655	\$ 222,044	\$ 74,461	\$ 73,797	\$ 110,339	\$ 258,597	\$ 1,002,528	\$ 1,030,977	\$ -	\$ 1,030,977	\$ (28,449)
Salaries	\$ 241,232	\$ 280,655	\$ 222,044	\$ 74,461	\$ 73,797	\$ 110,339	\$ 258,597	\$ 1,002,528	\$ 1,028,855	\$ -	\$ 1,028,855	\$ (26,327)
Other Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,122	\$ -	\$ 2,122	\$ (2,122)
<b>Employee Benefits</b>	\$ 2,475	\$ -	\$ 4,140	\$ -	\$ 1,380	\$ 1,380	\$ 2,760	\$ 9,375	\$ -	\$ -	\$ -	\$ 9,375
<b>Professional and Technical Services</b>	\$ 2,997	\$ 3,576	\$ 2,705	\$ 1,387	\$ 1,193	\$ 5,483	\$ 8,063	\$ 17,341	\$ 74,097	\$ -	\$ 74,097	\$ (56,756)
<b>Property Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,632	\$ -	\$ 5,632	\$ (5,632)
<b>Other Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Supplies</b>	\$ (1,179)	\$ 3,835	\$ 2,489	\$ 777	\$ 1,527	\$ 2,565	\$ 4,869	\$ 10,015	\$ 15,000	\$ -	\$ 15,000	\$ (4,985)
<b>Property</b>	\$ 594	\$ 614	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 1,308	\$ 3,233	\$ -	\$ 3,233	\$ (1,925)
<b>Miscellaneous</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\*Only charged 2 pays in October. PP 22 or third pay for the month (\$37,255.03) was incorrectly charged to OMB. Correction was made in December to reflect the 3 pay periods.

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual Total	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 104,301	\$ 129,524	\$ 116,340	\$ 57,165	\$ 42,734	\$ 45,622	\$ 145,521	\$ 495,686	\$ 654,242	\$ -	\$ 654,242	\$ (158,556)
Salaries and Wages	\$ 102,384	\$ 126,787	\$ 113,042	\$ 56,511	\$ 40,652	\$ 43,604	\$ 140,767	\$ 482,980	\$ 619,048	\$ -	\$ 619,048	\$ (136,068)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 1,752	\$ 2,341	\$ 2,985	\$ 654	\$ 2,049	\$ 2,005	\$ 4,708	\$ 11,786	\$ 12,027	\$ -	\$ 12,027	\$ (241)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ (4,000)
Other Services	\$ 98	\$ -	\$ 98	\$ -	\$ -	\$ -	\$ -	\$ 196	\$ 4,000	\$ -	\$ 4,000	\$ (3,804)
Supplies	\$ 66	\$ 82	\$ 108	\$ -	\$ 34	\$ 13	\$ 47	\$ 304	\$ 11,433	\$ -	\$ 11,433	\$ (11,129)
Property	\$ -	\$ 313	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ 421	\$ 3,734	\$ -	\$ 3,734	\$ (3,313)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Year End	Adopted	Reappropriation of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual	Actual	Budget	P/Y Enc.	Budget	Overage
<b>TOTAL</b>	\$ 3,879,846	\$ 3,026,665	\$ 3,124,897	\$ 1,767,259	\$ 773,029	\$ 1,920,887	\$ 4,461,175	\$ 14,492,584	\$ 15,476,630	\$ 400,000	\$ 15,876,630	\$ (1,384,046)
Salaries and Wages	\$ 272,441	\$ 337,644	\$ 301,789	\$ 196,370	\$ 106,969	\$ 69,471	\$ 372,810	\$ 1,284,683	\$ 1,324,399	\$ -	\$ 1,324,399	\$ (39,716)
Employee Benefits	\$ -	\$ 4,023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,023	\$ 15,000	\$ -	\$ 15,000	\$ (10,977)
Professional and Technical Services	\$ 223,674	\$ 233,714	\$ 179,616	\$ 52,640	\$ 59,115	\$ 62,518	\$ 174,273	\$ 811,277	\$ 989,713	\$ -	\$ 989,713	\$ (178,436)
Office / Admin	\$ 122,460	\$ 32,727	\$ 30,849	\$ 1,340	\$ 2,115	\$ 10,593	\$ 14,048	\$ 200,083	\$ 240,213	\$ -	\$ 240,213	\$ (40,130)
Administrative	\$ 122,043	\$ 32,727	\$ 30,849	\$ 1,340	\$ 2,115	\$ 10,593	\$ 14,048	\$ 199,667	\$ 240,213	\$ -	\$ 240,213	\$ (40,546)
Recording / F	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 417	\$ -	\$ -	\$ -	\$ 417
Workforce Development	\$ -	\$ 1,383	\$ -	\$ -	\$ -	\$ 126	\$ 126	\$ 1,509	\$ 9,500	\$ -	\$ 9,500	\$ (7,991)
Professional Services	\$ -	\$ 149,604	\$ 98,767	\$ 1,300	\$ 7,000	\$ 51,800	\$ 60,100	\$ 308,471	\$ 740,000	\$ -	\$ 740,000	\$ (431,529)
Technical Services	\$ 1,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,214	\$ -	\$ -	\$ -	\$ 1,214
Community Services	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 100,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
Professional Services	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 100,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
Recreational Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Services	\$ 1,616,700	\$ 1,139,803	\$ 1,427,044	\$ 949,864	\$ 474,702	\$ 475,104	\$ 1,899,670	\$ 6,083,217	\$ 6,490,311	\$ -	\$ 6,490,311	\$ (407,094)
Cleaning Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Services	\$ 1,425,389	\$ 950,584	\$ 1,427,044	\$ 949,864	\$ 474,702	\$ 475,104	\$ 1,899,670	\$ 5,702,687	\$ 5,962,561	\$ -	\$ 5,962,561	\$ (259,874)
Maintenance	\$ 1,425,389	\$ 950,584	\$ 1,427,044	\$ 949,864	\$ 474,702	\$ 475,104	\$ 1,899,670	\$ 5,702,687	\$ 5,962,561	\$ -	\$ 5,962,561	\$ (259,874)
Construction Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rents	\$ 191,311	\$ 189,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,530	\$ 527,750	\$ -	\$ 527,750	\$ (147,220)
Land & Building	\$ 189,219	\$ 189,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378,438	\$ 523,750	\$ -	\$ 523,750	\$ (145,312)
Office Equipment	\$ 1,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,950	\$ 4,000	\$ -	\$ 4,000	\$ (2,050)
Roll Off Boxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Machinery & Equipment	\$ 142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142	\$ -	\$ -	\$ -	\$ 142
Utility Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ 29	\$ 150,710	\$ 35,422	\$ (27,893)	\$ 0	\$ 6,890	\$ (21,003)	\$ 165,159	\$ 204,000	\$ -	\$ 204,000	\$ (38,841)
Supplies	\$ 1,763,071	\$ 1,158,553	\$ 1,177,446	\$ 596,278	\$ 132,060	\$ 1,306,904	\$ 2,035,242	\$ 6,134,311	\$ 6,443,207	\$ 400,000	\$ 6,843,207	\$ (708,896)
General	\$ 1,582	\$ 2,010	\$ 1,377	\$ 808	\$ 851	\$ 2,232	\$ 3,891	\$ 8,860	\$ 24,040	\$ -	\$ 24,040	\$ (15,180)
Energy	\$ 801,236	\$ 776,346	\$ 699,407	\$ 258,043	\$ 131,209	\$ 691,005	\$ 1,080,256	\$ 3,357,245	\$ 4,215,000	\$ -	\$ 4,215,000	\$ (857,755)
Fuel	\$ 801,236	\$ 776,346	\$ 699,407	\$ 258,043	\$ 131,209	\$ 691,005	\$ 1,080,256	\$ 3,357,245	\$ 4,215,000	\$ -	\$ 4,215,000	\$ (857,755)
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials	\$ 909	\$ -	\$ 274	\$ -	\$ -	\$ -	\$ -	\$ 1,183	\$ -	\$ -	\$ -	\$ 1,183
Vehicles	\$ 959,344	\$ 380,197	\$ 476,387	\$ 337,428	\$ -	\$ 613,666	\$ 951,094	\$ 2,767,022	\$ 2,204,167	\$ 400,000	\$ 2,604,167	\$ 162,855
Parts	\$ 959,344	\$ 380,197	\$ 476,387	\$ 337,428	\$ -	\$ 613,666	\$ 951,094	\$ 2,767,022	\$ 2,204,167	\$ 400,000	\$ 2,604,167	\$ 162,855
Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property	\$ 3,932	\$ 2,219	\$ 3,580	\$ -	\$ 183	\$ -	\$ 183	\$ 9,914	\$ 10,000	\$ -	\$ 10,000	\$ (86)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\* Charged 4 pays in October (3 OMB and 1 Mayor's Office). Mayor's office pay 22 (\$37,255.03) was incorrectly charged to OMB. Correction was made in December to reflect the 3 pay periods.

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual Total	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 3,756,940	\$ 4,097,363	\$ 2,442,091	\$ 1,259,768	\$ 348,434	\$ 1,553,055	\$ 3,161,257	\$ 13,457,651	\$ 14,039,368	\$ 75,144	\$ 14,114,512	\$ (656,861.14)
Salaries and Wages	\$ 627,752	\$ 777,694	\$ 724,745	\$ 356,890	\$ 237,659	\$ 212,608	\$ 807,157	\$ 2,937,349	\$ 3,004,795	\$ -	\$ 3,004,795	\$ (67,446)
Employee Benefits	\$ -	\$ -	\$ 2,631	\$ -	\$ -	\$ (428)	\$ (428)	\$ 2,203	\$ 14,522	\$ -	\$ 14,522	\$ (12,319)
Professional and Technical Services	\$ 1,192,247	\$ 473,566	\$ 192,675	\$ 205,079	\$ 125,711	\$ 22,361	\$ 353,151	\$ 2,211,639	\$ 2,302,027	\$ 75,144	\$ 2,377,171	\$ (165,532)
Property Services	\$ 1,342,497	\$ 2,268,315	\$ 1,437,368	\$ 696,102	\$ (16,448)	\$ 1,270,358	\$ 1,950,013	\$ 6,998,192	\$ 7,398,176	\$ 0	\$ 7,398,176	\$ (399,984)
Cleaning Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Services	\$ 661	\$ 20,000	\$ -	\$ -	\$ -	\$ 371	\$ 371	\$ 21,032	\$ 21,739	\$ -	\$ 21,739	\$ (707)
Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rents	\$ 75,279	\$ 147,261	\$ 153,547	\$ 12,350	\$ 12,675	\$ 21,907	\$ 46,933	\$ 423,019	\$ 410,899	\$ 0	\$ 410,899	\$ 12,120
Utility Services	\$ 1,266,557	\$ 2,101,054	\$ 1,283,820	\$ 683,752	\$ (29,123)	\$ 1,248,080	\$ 1,902,709	\$ 6,554,141	\$ 6,965,538	\$ -	\$ 6,965,538	\$ (411,397)
Electric	\$ 510,928	\$ 1,288,560	\$ 1,113,277	\$ 558,914	\$ (19,631)	\$ 1,016,264	\$ 1,555,547	\$ 4,468,311	\$ 4,495,038	\$ -	\$ 4,495,038	\$ (26,727)
Natural Gas	\$ 382,992	\$ 678,233	\$ 27,348	\$ 16,759	\$ (4,156)	\$ 134,795	\$ 147,399	\$ 1,235,971	\$ 1,845,000	\$ -	\$ 1,845,000	\$ (609,029)
Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Steam	\$ 350,873	\$ 101,369	\$ 16,686	\$ 9,801	\$ -	\$ 75,336	\$ 85,137	\$ 554,066	\$ 500,000	\$ -	\$ 500,000	\$ 54,066
Water	\$ 21,765	\$ 32,892	\$ 126,510	\$ 98,278	\$ (5,336)	\$ 21,685	\$ 114,627	\$ 295,793	\$ 125,500	\$ -	\$ 125,500	\$ 170,293
Other Services	\$ 360,254	\$ 318,626	\$ 4,258	\$ -	\$ -	\$ 34,800	\$ 34,800	\$ 717,938	\$ 727,848	\$ -	\$ 727,848	\$ (9,910)
Supplies	\$ 120,649	\$ 130,959	\$ 80,087	\$ 1,697	\$ 1,130	\$ -	\$ 2,826	\$ 334,522	\$ 336,000	\$ -	\$ 336,000	\$ (1,478)
Property	\$ 113,540	\$ 128,202	\$ 327	\$ -	\$ 382	\$ 13,356	\$ 13,738	\$ 255,808	\$ 256,000	\$ -	\$ 256,000	\$ (192)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 47,643	\$ 56,481	\$ 51,043	\$ 23,556	\$ 20,901	\$ 15,412	\$ 59,868	\$ 215,034	\$ 259,361	\$ -	\$ 259,361	\$ (44,327)
Salaries and Wages	\$ 44,812	\$ 51,768	\$ 47,427	\$ 23,430	\$ 14,989	\$ 14,782	\$ 53,201	\$ 197,209	\$ 239,083	\$ -	\$ 239,083	\$ (41,874)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 1,223	\$ 3,593	\$ 3,321	\$ -	\$ 5,695	\$ -	\$ 5,695	\$ 13,832	\$ 15,725	\$ -	\$ 15,725	\$ (1,893)
Property Services	\$ 859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 859	\$ 974	\$ -	\$ 974	\$ (115)
Other Services	\$ 350	\$ 447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 797	\$ 800	\$ -	\$ 800	\$ (3)
Supplies	\$ 399	\$ 673	\$ 294	\$ 126	\$ 217	\$ 630	\$ 972	\$ 2,338	\$ 2,779	\$ -	\$ 2,779	\$ (441)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Estimate	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 617,835	\$ 758,273	\$ 667,575	\$ 333,807	\$ 245,540.98	\$ 210,484	\$ 789,832	\$ 2,833,515	\$ 3,216,382	\$ 36,902	\$ 3,253,284	\$ (419,770)
Salaries and Wages	\$ 599,467	\$ 741,289	\$ 652,877	\$ 321,084	\$ 208,034	\$ 206,367	\$ 735,485	\$ 2,729,118	\$ 2,995,947	\$ -	\$ 2,995,947	\$ (266,829)
Employee Benefits	\$ 2,177	\$ 6,701	\$ 9,419	\$ -	\$ -	\$ -	\$ -	\$ 18,297	\$ 12,220	\$ -	\$ 12,220	\$ 6,077
Professional and Technical Services	\$ 12,427	\$ 4,231	\$ 2,675	\$ 5,924	\$ 16,000	\$ 2,473	\$ 24,397	\$ 43,729	\$ 150,000	\$ 36,902	\$ 186,902	\$ (143,174)
Property Services	\$ 1,396	\$ -	\$ -	\$ 1,025	\$ 11,756	\$ 650	\$ 13,430	\$ 14,826	\$ 21,500	\$ -	\$ 21,500	\$ (6,674)
Other Services	\$ 607	\$ 3,790	\$ 316	\$ 3,459	\$ 1,396	\$ 50	\$ 4,904	\$ 9,618	\$ 12,000	\$ -	\$ 12,000	\$ (2,382)
Supplies	\$ 1,657	\$ 2,262	\$ 2,288	\$ 2,315	\$ 1,756	\$ 944	\$ 5,016	\$ 11,223	\$ 17,076	\$ -	\$ 17,076	\$ (5,853)
Property	\$ 105	\$ -	\$ -	\$ -	\$ 6,600	\$ -	\$ 6,600	\$ 6,704	\$ 7,639	\$ -	\$ 7,639	\$ (935)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Year End	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual	Actual	Budget	P/Y Enc.	Budget	Overage
<b>TOTAL</b>	\$ 43,766,302	\$ 16,930,193	\$ 78,946,160	\$ 1,214,943	\$ 563,241	\$ 19,989,874	\$ 21,768,057	\$ 161,410,713	\$ 163,063,366	\$ 147,499	\$ 163,210,865	\$ (1,800,153)
<b>Salaries and Wages</b>	\$ 522,054	\$ 597,391	\$ 525,708	\$ 255,133	\$ 171,951	\$ 165,712	\$ 592,795	\$ 2,237,949	\$ 2,303,550	\$ -	\$ 2,303,550	\$ (65,601)
<b>Employee Benefits</b>	\$ 15,774,022	\$ 14,608,825	\$ 15,223,487	\$ 802,596	\$ 176,642	\$ 19,481,450	\$ 20,460,688	\$ 66,067,022	\$ 66,771,353	\$ -	\$ 66,771,353	\$ (704,331)
Group Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pension Obligations	\$ 15,149,022	\$ 14,608,825	\$ 14,598,487	\$ 177,596	\$ 176,642	\$ 18,856,450	\$ 19,210,688	\$ 63,567,022	\$ 64,271,353	\$ -	\$ 64,271,353	\$ (704,331)
Pension Contribution	\$ 14,059,074	\$ 14,059,074	\$ 14,059,074	\$ -	\$ -	\$ 18,681,255	\$ 18,681,255	\$ 60,858,477	\$ 42,860,296	\$ -	\$ 42,860,296	\$ 17,998,181
Retiree Contribution	\$ 501,867	\$ 494,728	\$ 486,863	\$ 160,646	\$ 159,792	\$ 159,317	\$ 479,755	\$ 1,963,213	\$ 2,276,000	\$ -	\$ 2,276,000	\$ (312,787)
Widow(er) contribution	\$ 23,100	\$ 23,100	\$ 22,400	\$ 7,000	\$ 7,000	\$ 7,000	\$ 21,000	\$ 89,600	\$ 155,000	\$ -	\$ 155,000	\$ (65,400)
Survivor contribution	\$ 21,000	\$ 21,000	\$ 21,000	\$ 7,000	\$ 7,000	\$ 6,028	\$ 20,028	\$ 83,028	\$ 525,000	\$ -	\$ 525,000	\$ (441,972)
Additional Pension Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,998,181	\$ -	\$ 17,998,181	\$ (17,998,181)
Early Retirement Healthcare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retired Police Officer	\$ 2,250	\$ 2,250	\$ 2,250	\$ 750	\$ 750	\$ 750	\$ 2,250	\$ 9,000	\$ 26,500	\$ -	\$ 26,500	\$ (17,500)
Retired EMS	\$ 310,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,147	\$ 364,376	\$ -	\$ 364,376	\$ (54,229)
Retired Firefighters	\$ 231,584	\$ 8,674	\$ 6,900	\$ 2,200	\$ 2,100	\$ 2,100	\$ 6,400	\$ 253,557	\$ 66,000	\$ -	\$ 66,000	\$ 187,557
Misc. Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Postemployment Benefits	\$ 625,000	\$ -	\$ 625,000	\$ 625,000	\$ -	\$ 625,000	\$ 1,250,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -
OPEB Contribution	\$ 625,000	\$ -	\$ 625,000	\$ 625,000	\$ -	\$ 625,000	\$ 1,250,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -
Other Postemployment Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Professional and Technical Services</b>	\$ 482,276	\$ 1,596,289	\$ 715,487	\$ 140,337	\$ 199,431	\$ 66,275	\$ 406,043	\$ 3,200,095	\$ 3,683,299	\$ 136,312	\$ 3,819,611	\$ (619,515)
Property Services	\$ 321	\$ 1,395	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ 1,956	\$ 8,137	\$ 1,036	\$ 9,173	\$ (7,216)
<b>Other Services</b>	\$ 63,118	\$ 20,195	\$ 12,589	\$ 7,456	\$ 1,927	\$ 7,088	\$ 16,471	\$ 112,373	\$ 138,000	\$ 10,103	\$ 148,103	\$ (35,730)
<b>Supplies</b>	\$ 334,457	\$ 52,272	\$ 49,349	\$ 9,421	\$ 13,290	\$ 18,023	\$ 40,735	\$ 476,813	\$ 637,751	\$ 49	\$ 637,800	\$ (160,987)
<b>Property</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,109	\$ -	\$ 32,109	\$ (32,109)
<b>Miscellaneous</b>	\$ -	\$ 40,000	\$ 23,375	\$ -	\$ -	\$ -	\$ -	\$ 63,375	\$ 200,000	\$ -	\$ 200,000	\$ (136,625)
Other Expenditures	\$ -	\$ 40,000	\$ 23,375	\$ -	\$ -	\$ -	\$ -	\$ 63,375	\$ 200,000	\$ -	\$ 200,000	\$ (136,625)
Grants	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ -
Judgements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refunds	\$ -	\$ -	\$ 23,375	\$ -	\$ -	\$ -	\$ -	\$ 23,375	\$ 160,000	\$ -	\$ 160,000	\$ (136,625)
<b>Debt Service</b>	\$ 26,590,053	\$ 13,826	\$ 62,395,924	\$ -	\$ -	\$ 251,326	\$ 251,326	\$ 89,251,129	\$ 89,289,167	\$ -	\$ 89,289,167	\$ (38,038)
<b>Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual Total	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 811,890	\$ 1,201,232	\$ 872,335	\$ 656,670	\$ 145,930	\$ 269,310	\$ 1,071,910	\$ 3,957,367	\$ 4,868,578	\$ 68,875	\$ 4,937,453	\$ (980,086)
Salaries and Wages	\$ 410,486	\$ 486,859	\$ 438,043	\$ 209,963	\$ 141,995	\$ 139,637	\$ 491,596	\$ 1,826,984	\$ 1,873,594	\$ -	\$ 1,873,594	\$ (46,610)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 138,968	\$ 442,211	\$ 257,595	\$ 58,624	\$ 360	\$ 24,926	\$ 83,910	\$ 922,683	\$ 973,661	\$ 68,875	\$ 1,042,536	\$ (119,853)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 3,376	\$ 26,405	\$ 1,460	\$ 10,274	\$ 1,075	\$ 13,357	\$ 24,705	\$ 55,946	\$ 56,090	\$ -	\$ 56,090	\$ (144)
Property	\$ 85	\$ 234	\$ 742	\$ -	\$ -	\$ -	\$ -	\$ 1,061	\$ 1,061	\$ -	\$ 1,061	\$ -
Miscellaneous	\$ 258,975	\$ 245,524	\$ 174,495	\$ 377,809	\$ 2,500	\$ 91,390	\$ 471,699	\$ 1,150,693	\$ 1,964,172	\$ -	\$ 1,964,172	\$ (813,479)
Other Expenditures	\$ 258,975	\$ 245,524	\$ 174,495	\$ 377,809	\$ 2,500	\$ 91,390	\$ 471,699	\$ 1,150,693	\$ 1,964,172	\$ -	\$ 1,964,172	\$ (813,479)
Grants	\$ -	\$ -	\$ -	\$ 0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,000	\$ -	\$ 10,000	\$ (10,000)
Judgements	\$ 258,975	\$ 245,524	\$ 174,495	\$ 377,809	\$ 2,500	\$ 91,390	\$ 471,699	\$ 1,150,693	\$ 1,954,172	\$ -	\$ 1,954,172	\$ (803,479)
Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 111,009	\$ 132,297	\$ 151,584	\$ 51,895	\$ 44,403	\$ 39,544	\$ 135,841	\$ 530,732	\$ 547,617	\$ 2,465	\$ 550,082	\$ (19,350)
Salaries and Wages	\$ 95,738	\$ 111,603	\$ 96,931	\$ 47,846	\$ 35,502	\$ 35,570	\$ 118,919	\$ 423,191	\$ 433,596	\$ -	\$ 433,596	\$ (10,405)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 10,131	\$ 12,096	\$ 21,009	\$ 3,917	\$ 6,742	\$ 3,465	\$ 14,123	\$ 57,359	\$ 57,932	\$ 2,345	\$ 60,277	\$ (2,918)
Property Services	\$ 1,710	\$ -	\$ 657	\$ -	\$ -	\$ -	\$ -	\$ 2,367	\$ 4,750	\$ -	\$ 4,750	\$ (2,383)
Other Services	\$ 1,388	\$ 3,714	\$ 4,651	\$ 40	\$ 1,645	\$ -	\$ 1,685	\$ 11,438	\$ 12,000	\$ 120	\$ 12,120	\$ (682)
Supplies	\$ 2,042	\$ 2,695	\$ 749	\$ 92	\$ 513	\$ 509	\$ 1,115	\$ 6,601	\$ 9,339	\$ -	\$ 9,339	\$ (2,738)
Property	\$ -	\$ 2,189	\$ 27,587	\$ -	\$ -	\$ -	\$ -	\$ 29,776	\$ 30,000	\$ -	\$ 30,000	\$ (224)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual Total	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 29,466,640	\$ 22,514,027	\$ 23,491,618	\$ 10,402,230	\$ 6,623,769	\$ 6,602,839	\$ 23,628,837	\$ 99,101,121	\$ 100,706,872	\$ 825,431	\$ 101,532,303	\$ (2,431,182)
<b>Salaries and Wages</b>	\$ 343,491	\$ 399,602	\$ 369,937	\$ 190,916	\$ 124,062	\$ 124,634	\$ 439,613	\$ 1,552,643	\$ 1,558,409	\$ -	\$ 1,558,409	\$ (5,766)
<b>Employee Benefits</b>	\$ 28,843,827	\$ 21,895,659	\$ 22,532,309	\$ 9,056,178	\$ 6,327,257	\$ 6,327,839	\$ 21,711,274	\$ 94,983,068	\$ 96,401,064	\$ 7,328	\$ 96,408,392	\$ (1,425,324)
Group Insurance	\$ 19,178,146	\$ 15,245,993	\$ 14,091,265	\$ 6,186,038	\$ 3,894,549	\$ 3,937,904	\$ 14,018,490	\$ 62,533,895	\$ 63,771,542	\$ 1,039	\$ 63,772,581	\$ (1,238,686)
Health Insurance	\$ 11,484,669	\$ 8,916,449	\$ 8,103,359	\$ 3,788,724	\$ 2,121,757	\$ 2,904,813	\$ 8,815,295	\$ 37,319,771	\$ 37,768,259	\$ 74	\$ 37,768,333	\$ (448,562)
Other Insurance Benefits	\$ 676,105	\$ 676,974	\$ 626,293	\$ 223,458	\$ 235,754	\$ 224,358	\$ 683,570	\$ 2,662,941	\$ 2,396,675	\$ 965	\$ 2,397,640	\$ 265,302
Retiree Health	\$ 7,017,372	\$ 5,652,570	\$ 5,361,614	\$ 2,173,855	\$ 1,537,038	\$ 808,733	\$ 4,519,626	\$ 22,551,183	\$ 21,641,207	\$ -	\$ 21,641,207	\$ 909,976
Medical Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,965,401	\$ -	\$ 1,965,401	\$ (1,965,401)
Payroll Contribution	\$ 1,854,571	\$ 2,073,027	\$ 1,815,908	\$ 893,573	\$ 617,848	\$ 575,444	\$ 2,086,865	\$ 7,830,372	\$ 7,904,121	\$ 6,289	\$ 7,910,410	\$ (80,038)
Social Security	\$ 1,781,673	\$ 1,996,134	\$ 1,770,727	\$ 891,873	\$ 562,209	\$ 575,444	\$ 2,029,526	\$ 7,578,059	\$ 7,323,904	\$ -	\$ 7,323,904	\$ 254,155
Unemployment Compensation	\$ 72,898	\$ 76,893	\$ 45,182	\$ 1,700	\$ 55,640	\$ -	\$ 57,339	\$ 252,312	\$ 580,217	\$ 6,289	\$ 586,506	\$ (334,194)
Workers Compensation	\$ 6,383,863	\$ 3,200,000	\$ 5,785,196	\$ 1,600,000	\$ 1,625,144	\$ 1,600,000	\$ 4,825,144	\$ 20,194,203	\$ 20,877,457	\$ -	\$ 20,877,457	\$ (683,254)
Medical - W/C	\$ 1,600,000	\$ -	\$ 1,600,000	\$ 1,600,000	\$ -	\$ 1,600,000	\$ 3,200,000	\$ 6,400,000	\$ 4,647,597	\$ -	\$ 4,647,597	\$ 1,752,403
Indemnity - W/C	\$ 4,783,863	\$ 3,200,000	\$ 3,185,196	\$ -	\$ 1,588,520	\$ -	\$ 1,588,520	\$ 12,757,580	\$ 13,900,000	\$ -	\$ 13,900,000	\$ (1,142,420)
Legal - W/C	\$ -	\$ -	\$ -	\$ -	\$ 36,623	\$ -	\$ 36,623	\$ 36,623	\$ 1,329,860	\$ -	\$ 1,329,860	\$ (1,293,237)
Workers Comp - Settlements	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
Pension Obligations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Benefits	\$ 1,427,247	\$ 1,376,638	\$ 839,939	\$ 376,567	\$ 189,717	\$ 214,491	\$ 780,775	\$ 4,424,599	\$ 3,847,944	\$ -	\$ 3,847,944	\$ 576,655
Personal Leave	\$ 610,359	\$ 290,461	\$ 229,439	\$ 216,710	\$ 16,738	\$ 9,717	\$ 243,165	\$ 1,373,424	\$ 1,332,763	\$ -	\$ 1,332,763	\$ 40,661
Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,631	\$ 2,631	\$ 2,631	\$ 1,181	\$ -	\$ 1,181	\$ 1,450
Retirement Se	\$ 375,065	\$ 644,354	\$ 168,677	\$ 12,582	\$ 25,705	\$ 54,868	\$ 93,155	\$ 1,281,251	\$ 612,000	\$ -	\$ 612,000	\$ 669,251
Severance Inc.	\$ 441,823	\$ 441,823	\$ 441,823	\$ 147,274	\$ 147,274	\$ 147,274	\$ 441,823	\$ 1,767,292	\$ 1,902,000	\$ -	\$ 1,902,000	\$ (134,708)
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Postemployment Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Professional and Technical Services</b>	\$ 204,492	\$ 148,366	\$ 523,884	\$ 312,719	\$ 88,191	\$ 69,775	\$ 470,686	\$ 1,347,427	\$ 1,461,046	\$ 764,416	\$ 2,225,462	\$ (878,034)
<b>Property Services</b>	\$ (49)	\$ 12,746	\$ (35)	\$ -	\$ -	\$ -	\$ -	\$ 12,662	\$ 30,435	\$ -	\$ 30,435	\$ (17,773)
<b>Other Services</b>	\$ 69,012	\$ 42,696	\$ 47,868	\$ 11,765	\$ 15,564	\$ 8,853	\$ 36,182	\$ 195,759	\$ 195,955	\$ 53,688	\$ 249,643	\$ (53,883)
<b>Supplies</b>	\$ 4,921	\$ 6,564	\$ 10,485	\$ 5,762	\$ 2,107	\$ 3,082	\$ 10,951	\$ 32,920	\$ 33,788	\$ -	\$ 33,788	\$ (868)
<b>Property</b>	\$ 1,530	\$ 8,394	\$ 7,170	\$ 6,839	\$ 983	\$ 676	\$ 8,497	\$ 25,592	\$ 26,175	\$ -	\$ 26,175	\$ (583)
<b>Miscellaneous</b>	\$ (585)	\$ -	\$ -	\$ 818,051	\$ 65,604	\$ 67,980	\$ 951,635	\$ 951,049	\$ 1,000,000	\$ -	\$ 1,000,000	\$ (48,951)
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Year End	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual	Actual	Budget	P/Y Enc.	Budget	Overage
<b>TOTAL</b>	\$ 435,385	\$ 476,561	\$ 428,223	\$ 228,279	\$ 256,973	\$ 37,719	\$ 522,971	\$ 1,863,140	\$ 2,126,922	\$ 5,286	\$ 2,132,208	\$ (269,068)
<b>Salaries and Wages</b>	\$ 390,492	\$ 440,468	\$ 416,863	\$ 212,347	\$ 139,880	\$ 83,695	\$ 435,922	\$ 1,683,745	\$ 1,806,142	\$ -	\$ 1,806,142	\$ (122,397)
Salaries	\$ 389,925	\$ 437,631	\$ 416,779	\$ 212,347	\$ 139,880	\$ 83,695	\$ 435,922	\$ 1,680,257	\$ 1,802,002	\$ -	\$ 1,802,002	\$ (121,745)
Regular	\$ 389,925	\$ 437,631	\$ 416,779	\$ 212,347	\$ 139,880	\$ 83,695	\$ 435,922	\$ 1,680,257	\$ 1,802,002	\$ -	\$ 1,802,002	\$ (121,745)
In Grade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 567	\$ 2,837	\$ 84	\$ -	\$ -	\$ -	\$ -	\$ 3,488	\$ 4,140	\$ -	\$ 4,140	\$ (652)
Premium Pay	\$ 567	\$ 2,837	\$ 84	\$ -	\$ -	\$ -	\$ -	\$ 3,488	\$ 4,140	\$ -	\$ 4,140	\$ (652)
<b>Employee Benefits</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Professional and Technical Services</b>	\$ 39,669	\$ 32,583	\$ 12,411	\$ 6,273	\$ 108,938	\$ (47,523)	\$ 67,688	\$ 152,351	\$ 257,370	\$ 3,249	\$ 260,619	\$ (108,268)
<b>Property Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Services</b>	\$ 1,333	\$ 200	\$ 262	\$ -	\$ 2,433	\$ 308	\$ 2,742	\$ 4,536	\$ 4,538	\$ -	\$ 4,538	\$ (2)
<b>Supplies</b>	\$ 2,697	\$ 3,310	\$ (2,257)	\$ 340	\$ 1,733	\$ 1,238	\$ 3,311	\$ 7,061	\$ 22,610	\$ 842	\$ 23,452	\$ (16,391)
<b>Property</b>	\$ 1,194	\$ -	\$ 944	\$ 9,318	\$ 3,989	\$ -	\$ 13,307	\$ 15,446	\$ 36,262	\$ 1,194	\$ 37,456	\$ (22,011)
<b>Miscellaneous</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual Total	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 652,496	\$ 909,358	\$ 718,856	\$ 555,295	\$ 257,865	\$ 234,957	\$ 1,048,118	\$ 3,328,828	\$ 3,569,819	\$ 43,062	\$ 3,612,881	\$ (284,053)
Salaries and Wages	\$ 607,967	\$ 807,785	\$ 687,138	\$ 365,135	\$ 232,135	\$ 225,008	\$ 822,278	\$ 2,925,168	\$ 3,133,678	\$ -	\$ 3,133,678	\$ (208,510)
Employee Benefits	\$ 1,215	\$ 1,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,038	\$ -	\$ -	\$ -	\$ 3,038
Professional and Technical Services	\$ 3,136	\$ 24,006	\$ 19,578	\$ 190,111	\$ 30,201	\$ 8,376	\$ 228,688	\$ 275,407	\$ 282,135	\$ 14,260	\$ 296,395	\$ (20,988)
Property Services	\$ 3,304	\$ 11,746	\$ 3,669	\$ 50	\$ 21	\$ (202)	\$ (131)	\$ 18,588	\$ 18,931	\$ -	\$ 18,931	\$ (342)
Other Services	\$ 23,128	\$ (1,319)	\$ 5,972	\$ -	\$ -	\$ -	\$ -	\$ 27,781	\$ 44,405	\$ 27,461	\$ 71,866	\$ (44,086)
Supplies	\$ 13,304	\$ 22,360	\$ 3,076	\$ -	\$ (3,796)	\$ 1,775	\$ (2,020)	\$ 36,719	\$ 41,087	\$ 135	\$ 41,222	\$ (4,502)
Property	\$ 441	\$ 42,958	\$ (576)	\$ -	\$ (696)	\$ -	\$ (696)	\$ 42,127	\$ 49,584	\$ 1,206	\$ 50,790	\$ (8,663)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 748,954	\$ 383,018	\$ 1,085,698	\$ 124,671	\$ 317,120	\$ 119,584	\$ 561,375	\$ 2,779,045	\$ 2,777,539	\$ 656,590	\$ 3,434,129	\$ (655,084)
Salaries and Wages	\$ 252,126	\$ 299,599	\$ 256,532	\$ 120,595	\$ 83,871	\$ 75,497	\$ 279,963	\$ 1,088,219	\$ 1,148,062	\$ -	\$ 1,148,062	\$ (59,843)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 155,896	\$ 81,078	\$ 60,278	\$ 897	\$ 4,792	\$ 42,334	\$ 48,022	\$ 345,274	\$ 409,977	\$ 88,633	\$ 498,610	\$ (153,335)
Property Services	\$ -	\$ 1,250	\$ -	\$ 1,873	\$ -	\$ 729	\$ 2,601	\$ 3,851	\$ 7,500	\$ -	\$ 7,500	\$ (3,649)
Other Services	\$ 238	\$ 706	\$ 708	\$ 240	\$ -	\$ -	\$ 240	\$ 1,892	\$ 2,000	\$ -	\$ 2,000	\$ (108)
Supplies	\$ 978	\$ 385	\$ 2,563	\$ 1,067	\$ 215	\$ 1,025	\$ 2,307	\$ 6,233	\$ 10,000	\$ -	\$ 10,000	\$ (3,767)
Property	\$ 339,716	\$ -	\$ 765,618	\$ -	\$ 228,241	\$ -	\$ 228,241	\$ 1,333,575	\$ 1,200,000	\$ 567,957	\$ 1,767,957	\$ (434,383)
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Improvements O	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 339,716	\$ -	\$ 765,618	\$ -	\$ 228,241	\$ -	\$ 228,241	\$ 1,333,575	\$ 1,200,000	\$ 567,957	\$ 1,767,957	\$ (434,383)
Machinery & Equipment	\$ 339,716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 339,716	\$ -	\$ -	\$ -	\$ 339,716
Vehicles	\$ -	\$ -	\$ 765,618	\$ -	\$ 228,241	\$ -	\$ 228,241	\$ 993,859	\$ 1,200,000	\$ 567,957	\$ 1,767,957	\$ (774,098)
Furniture & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 3,463,233	\$ 3,829,218	\$ 3,384,621	\$ 1,844,665	\$ 1,116,284	\$ 1,080,704	\$ 4,041,652	\$ 14,718,724	\$ 14,813,834	\$ 3,491	\$ 14,817,325	\$ (98,601)
<b>Salaries and Wages</b>	\$ 3,264,940	\$ 3,673,469	\$ 3,279,579	\$ 1,763,486	\$ 1,061,092	\$ 998,004	\$ 3,822,582	\$ 14,040,569	\$ 14,066,753	\$ -	\$ 14,066,753	\$ (26,184)
Salaries	\$ 2,159,308	\$ 2,491,434	\$ 2,109,244	\$ 1,141,098	\$ 684,198	\$ 765,002	\$ 2,590,299	\$ 9,350,285	\$ 9,963,363	\$ -	\$ 9,963,363	\$ (613,078)
Regular	\$ 2,134,822	\$ 2,456,888	\$ 2,079,618	\$ 1,131,517	\$ 678,044	\$ 759,125	\$ 2,568,686	\$ 9,240,013	\$ 9,963,363	\$ -	\$ 9,963,363	\$ (723,350)
In Grade	\$ 24,486	\$ 34,546	\$ 29,626	\$ 9,582	\$ 6,154	\$ 5,878	\$ 21,613	\$ 110,272	\$ -	\$ -	\$ -	\$ 110,272
Other Compensation	\$ 136,010	\$ 21,675	\$ 66,235	\$ 23,070	\$ 18,201	\$ 39,338	\$ 80,608	\$ 304,528	\$ 342,250	\$ -	\$ 342,250	\$ (37,722)
Longevity	\$ 24,860	\$ 21,675	\$ 66,235	\$ 23,070	\$ 18,201	\$ 39,338	\$ 80,608	\$ 193,378	\$ 222,000	\$ -	\$ 222,000	\$ (28,622)
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ 111,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,150	\$ 120,250	\$ -	\$ 120,250	\$ (9,100)
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 969,622	\$ 1,160,359	\$ 1,104,100	\$ 599,318	\$ 358,694	\$ 193,663	\$ 1,151,675	\$ 4,385,756	\$ 3,761,140	\$ -	\$ 3,761,140	\$ 624,616
Premium Pay	\$ 969,622	\$ 1,160,359	\$ 1,104,100	\$ 599,318	\$ 358,694	\$ 193,663	\$ 1,151,675	\$ 4,385,756	\$ 3,761,140	\$ -	\$ 3,761,140	\$ 624,616
<b>Employee Benefits</b>	\$ 4,506	\$ -	\$ 4,523	\$ -	\$ -	\$ -	\$ 2,665	\$ 11,694	\$ 3,000	\$ -	\$ 3,000	\$ 8,694
<b>Professional and Technical Services</b>	\$ 53,539	\$ 9,976	\$ 4,199	\$ 3,628	\$ 1,931	\$ 2,853	\$ 8,412	\$ 76,126	\$ 144,185	\$ 2,000	\$ 146,185	\$ (70,059)
<b>Property Services</b>	\$ 1,318	\$ 672	\$ 470	\$ 80	\$ 1,316	\$ 1,046	\$ 2,442	\$ 4,901	\$ 9,354	\$ -	\$ 9,354	\$ (4,453)
<b>Other Services</b>	\$ 259	\$ 334	\$ 5,828	\$ 29,133	\$ -	\$ -	\$ 29,133	\$ 35,554	\$ 31,095	\$ -	\$ 31,095	\$ 4,459
<b>Supplies</b>	\$ 137,712	\$ 143,304	\$ 88,222	\$ 46,589	\$ 47,658	\$ 41,921	\$ 136,168	\$ 505,407	\$ 504,118	\$ 1,491	\$ 505,609	\$ (202)
Property	\$ 959	\$ 1,463	\$ 1,800	\$ 1,750	\$ 4,286	\$ 34,216	\$ 40,251	\$ 44,473	\$ 55,329	\$ -	\$ 55,329	\$ (10,856)
<b>Miscellaneous</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 20,134,916	\$ 20,417,242	\$ 13,632,840	\$ 9,653,634	\$ 6,137,754	\$ 4,265,832	\$ 20,057,220	\$ 74,242,218	\$ 76,925,050	\$ 46,589	\$ 76,971,639	\$ (2,729,421)
<b>Salaries and Wages</b>	\$ 19,336,674	\$ 18,891,475	\$ 12,953,225	\$ 9,289,410	\$ 6,061,739	\$ 4,095,442	\$ 19,446,591	\$ 70,627,966	\$ 73,113,279	\$ -	\$ 73,113,279	\$ (2,485,313)
Salaries	\$ 12,997,628	\$ 15,298,160	\$ 12,831,057	\$ 6,726,954	\$ 4,418,807	\$ 4,442,329	\$ 15,588,090	\$ 56,714,936	\$ 59,757,837	\$ -	\$ 59,757,837	\$ (3,042,901)
Regular	\$ 12,935,340	\$ 15,229,383	\$ 12,772,070	\$ 6,699,014	\$ 4,398,306	\$ 4,421,897	\$ 15,519,217	\$ 56,456,011	\$ 59,567,774	\$ -	\$ 59,567,774	\$ (3,111,763)
In Grade	\$ 62,288	\$ 68,777	\$ 58,987	\$ 27,940	\$ 20,501	\$ 20,433	\$ 68,874	\$ 258,925	\$ 190,063	\$ -	\$ 190,063	\$ 68,862
Other Compensation	\$ 2,890,287	\$ 260,000	\$ 199,000	\$ 96,000	\$ 4,000	\$ 70,000	\$ 170,000	\$ 3,519,287	\$ 3,743,706	\$ -	\$ 3,743,706	\$ (224,419)
Longevity	\$ 2,348,412	\$ 260,000	\$ 199,000	\$ 96,000	\$ 4,000	\$ 70,000	\$ 170,000	\$ 2,977,412	\$ 3,170,581	\$ -	\$ 3,170,581	\$ (193,169)
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ 541,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 541,875	\$ 573,125	\$ -	\$ 573,125	\$ (31,250)
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 3,448,760	\$ 3,333,315	\$ (76,832)	\$ 2,466,456	\$ 1,638,932	\$ (416,887)	\$ 3,688,501	\$ 10,393,744	\$ 9,611,736	\$ -	\$ 9,611,736	\$ 782,008
Premium Pay	\$ 3,448,760	\$ 3,333,315	\$ (76,832)	\$ 2,466,456	\$ 1,638,932	\$ (416,887)	\$ 3,688,501	\$ 10,393,744	\$ 9,611,736	\$ -	\$ 9,611,736	\$ 782,008
<b>Employee Benefits</b>	\$ 1,708	\$ 2,620	\$ 9,694	\$ -	\$ 705	\$ 4,717	\$ 5,422	\$ 19,443	\$ 20,000	\$ -	\$ 20,000	\$ (557)
<b>Professional and Technical Services</b>	\$ 195,876	\$ 219,880	\$ 202,800	\$ 99,455	\$ 34,880	\$ 1,133	\$ 135,469	\$ 754,025	\$ 800,440	\$ 32,340	\$ 832,780	\$ (78,755)
<b>Property Services</b>	\$ 297,926	\$ 665,162	\$ 347,992	\$ 241,207	\$ 10,124	\$ 116,862	\$ 368,193	\$ 1,679,273	\$ 1,761,214	\$ 679	\$ 1,761,893	\$ (82,620)
<b>Other Services</b>	\$ 11,013	\$ 7,960	\$ 9,235	\$ 3,011	\$ 2,505	\$ 3,042	\$ 8,558	\$ 36,766	\$ 38,500	\$ -	\$ 38,500	\$ (1,734)
<b>Supplies</b>	\$ 260,819	\$ 585,510	\$ 60,693	\$ 12,804	\$ 24,471	\$ 39,463	\$ 76,738	\$ 983,761	\$ 984,579	\$ 13,570	\$ 998,149	\$ (14,388)
Property	\$ 30,900	\$ 44,635	\$ 49,201	\$ 7,746	\$ 3,329	\$ 5,173	\$ 16,248	\$ 140,984	\$ 207,038	\$ -	\$ 207,038	\$ (66,054)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 14,737,642	\$ 14,959,223	\$ 13,645,601	\$ 6,842,050	\$ 3,970,934	\$ 4,522,203	\$ 15,335,187	\$ 58,677,653	\$ 59,875,622	\$ 10,500	\$ 59,886,122	\$ (1,208,469)
<b>Salaries and Wages</b>	\$ 14,484,412	\$ 14,623,637	\$ 13,191,997	\$ 6,738,346	\$ 3,795,266	\$ 4,371,497	\$ 14,905,110	\$ 57,205,155	\$ 57,928,481	\$ -	\$ 57,928,481	\$ (723,326)
Salaries	\$ 9,059,472	\$ 9,856,867	\$ 8,657,750	\$ 4,479,344	\$ 2,871,939	\$ 2,892,384	\$ 10,243,666	\$ 37,817,755	\$ 38,206,141	\$ -	\$ 38,206,141	\$ (388,386)
Regular	\$ 8,979,320	\$ 9,765,201	\$ 8,585,001	\$ 4,448,336	\$ 2,847,250	\$ 2,866,631	\$ 10,162,217	\$ 37,491,738	\$ 37,962,272	\$ -	\$ 37,962,272	\$ (470,534)
In Grade	\$ 80,152	\$ 91,666	\$ 72,749	\$ 31,008	\$ 24,689	\$ 25,753	\$ 81,449	\$ 326,016	\$ 243,869	\$ -	\$ 243,869	\$ 82,147
Other Compensation	\$ 1,671,744	\$ 133,000	\$ 528,217	\$ 45,000	\$ -	\$ -	\$ 45,000	\$ 2,377,961	\$ 3,310,706	\$ -	\$ 3,310,706	\$ (932,745)
Longevity	\$ 1,281,844	\$ 133,000	\$ 528,217	\$ 45,000	\$ -	\$ -	\$ 45,000	\$ 1,988,061	\$ 2,242,406	\$ -	\$ 2,242,406	\$ (254,345)
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ 389,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 389,900	\$ 468,300	\$ -	\$ 468,300	\$ (78,400)
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 600,000	\$ (600,000)
Premium Pay	\$ 3,753,196	\$ 4,633,770	\$ 4,006,030	\$ 2,214,003	\$ 923,327	\$ 1,479,113	\$ 4,616,443	\$ 17,009,440	\$ 16,411,634	\$ -	\$ 16,411,634	\$ 597,806
Premium Pay	\$ 3,753,196	\$ 4,633,770	\$ 4,006,030	\$ 2,214,003	\$ 923,327	\$ 1,479,113	\$ 4,616,443	\$ 17,009,440	\$ 16,411,634	\$ -	\$ 16,411,634	\$ 597,806
<b>Employee Benefits</b>	\$ 1,871	\$ 277	\$ 2,298	\$ -	\$ -	\$ 2,355	\$ 2,355	\$ 6,801	\$ 9,000	\$ -	\$ 9,000	\$ (2,199)
<b>Professional and Technical Services</b>	\$ 12,859	\$ 17,558	\$ 9,653	\$ 27,524	\$ 5,037	\$ 1,829	\$ 34,390	\$ 74,461	\$ 138,000	\$ -	\$ 138,000	\$ (63,539)
<b>Property Services</b>	\$ 7,872	\$ 7,556	\$ 25,938	\$ 1,188	\$ 1,684	\$ 2,580	\$ 5,453	\$ 46,819	\$ 53,191	\$ 10,500	\$ 63,691	\$ (16,872)
<b>Other Services</b>	\$ 157	\$ -	\$ -	\$ -	\$ -	\$ 338	\$ 338	\$ 495	\$ 1,000	\$ -	\$ 1,000	\$ (505)
<b>Supplies</b>	\$ 228,782	\$ 307,626	\$ 414,507	\$ 74,991	\$ 168,946	\$ 143,604	\$ 387,542	\$ 1,338,457	\$ 1,668,981	\$ -	\$ 1,668,981	\$ (330,524)
Property	\$ 1,689	\$ 2,569	\$ 1,207	\$ -	\$ -	\$ -	\$ -	\$ 5,465	\$ 76,969	\$ -	\$ 76,969	\$ (71,504)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 205,220	\$ 234,536	\$ 268,396	\$ 105,878	\$ 67,913	\$ 67,246	\$ 241,037	\$ 949,188	\$ 1,092,120	\$ 380,115	\$ 1,472,235	\$ (523,047)
Salaries and Wages	\$ 147,520	\$ 168,309	\$ 145,178	\$ 71,354	\$ 44,118	\$ 46,940	\$ 162,413	\$ 623,420	\$ 750,845	\$ -	\$ 750,845	\$ (127,425)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 54,191	\$ 63,560	\$ 118,412	\$ 34,056	\$ 22,355	\$ 14,920	\$ 71,331	\$ 307,494	\$ 321,925	\$ 379,214	\$ 701,139	\$ (393,644)
Property Services	\$ 468	\$ 228	\$ 450	\$ 108	\$ 144	\$ 72	\$ 324	\$ 1,470	\$ 1,500	\$ -	\$ 1,500	\$ (30)
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 3,042	\$ 2,438	\$ 4,355	\$ 360	\$ 1,295	\$ 5,314	\$ 6,969	\$ 16,805	\$ 17,600	\$ 902	\$ 18,502	\$ (1,697)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 250	\$ (250)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual Total	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 201,953	\$ 237,030	\$ 195,370	\$ 90,841	\$ 72,255	\$ 76,252	\$ 239,349	\$ 873,701	\$ 995,062	\$ -	\$ 995,062	\$ (121,361)
Salaries and Wages	\$ 177,679	\$ 204,251	\$ 172,708	\$ 85,367	\$ 58,122	\$ 58,122	\$ 201,611	\$ 756,250	\$ 784,255	\$ -	\$ 784,255	\$ (28,005)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,380	\$ 1,380	\$ 1,380	\$ -	\$ -	\$ -	\$ 1,380
Professional and Technical Services	\$ 550	\$ 256	\$ 1,365	\$ 203	\$ 1,500	\$ -	\$ 1,703	\$ 3,874	\$ 16,000	\$ -	\$ 16,000	\$ (12,126)
Property Services	\$ 11,175	\$ 23,454	\$ 12,645	\$ 3,224	\$ 3,542	\$ 4,178	\$ 10,944	\$ 58,218	\$ 90,000	\$ -	\$ 90,000	\$ (31,782)
Other Services	\$ 3,686	\$ 1,030	\$ 203	\$ 75	\$ -	\$ 1,178	\$ 1,253	\$ 6,172	\$ 7,000	\$ -	\$ 7,000	\$ (828)
Supplies	\$ 1,642	\$ 3,506	\$ 639	\$ 338	\$ 1,865	\$ 4,359	\$ 6,562	\$ 12,349	\$ 47,807	\$ -	\$ 47,807	\$ (35,458)
Property	\$ 7,220	\$ 4,533	\$ 7,811	\$ 1,634	\$ 7,226	\$ 7,036	\$ 15,896	\$ 35,459	\$ 50,000	\$ -	\$ 50,000	\$ (14,541)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual Total	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 4,692,573	\$ 5,118,033	\$ 4,473,577	\$ 2,400,612	\$ 1,795,021	\$ 1,672,800	\$ 5,868,433	\$ 20,152,616	\$ 20,919,780	\$ 19,000	\$ 20,938,780	\$ (786,164)
<b>Salaries and Wages</b>	\$ 3,807,094	\$ 4,118,429	\$ 3,488,809	\$ 1,770,159	\$ 1,155,780	\$ 1,162,105	\$ 4,088,043	\$ 15,502,374	\$ 15,623,520	\$ -	\$ 15,623,520	\$ (121,146)
Salaries	\$ 3,179,697	\$ 3,780,331	\$ 3,274,912	\$ 1,661,874	\$ 1,083,740	\$ 1,085,024	\$ 3,830,637	\$ 14,065,577	\$ 14,380,435	\$ -	\$ 14,380,435	\$ (314,858)
Regular	\$ 3,179,697	\$ 3,780,331	\$ 3,274,912	\$ 1,661,874	\$ 1,083,740	\$ 1,085,024	\$ 3,830,637	\$ 14,065,577	\$ 14,380,435	\$ -	\$ 14,380,435	\$ (314,858)
In Grade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 627,397	\$ 338,098	\$ 213,897	\$ 108,285	\$ 72,040	\$ 77,081	\$ 257,405	\$ 1,436,798	\$ 1,243,085	\$ -	\$ 1,243,085	\$ 193,713
Premium Pay	\$ 627,397	\$ 338,098	\$ 213,897	\$ 108,285	\$ 72,040	\$ 77,081	\$ 257,405	\$ 1,436,798	\$ 1,243,085	\$ -	\$ 1,243,085	\$ 193,713
Employee Benefits	\$ 638	\$ -	\$ 183	\$ -	\$ -	\$ -	\$ -	\$ 821	\$ -	\$ -	\$ -	\$ 821
Professional and Technical Services	\$ 106,489	\$ 182,701	\$ 164,479	\$ 48,765	\$ 49,550	\$ 49,603	\$ 147,917	\$ 601,587	\$ 926,000	\$ 19,000	\$ 945,000	\$ (343,413)
Property Services	\$ 342,530	\$ 411,074	\$ 408,952	\$ 159,751	\$ 297,686	\$ 339,997	\$ 797,434	\$ 1,959,991	\$ 2,164,449	\$ -	\$ 2,164,449	\$ (204,458)
Other Services	\$ 9,509	\$ 20,112	\$ 11,225	\$ 20	\$ 128	\$ -	\$ 148	\$ 40,993	\$ 41,000	\$ -	\$ 41,000	\$ (7)
Supplies	\$ 418,428	\$ 382,636	\$ 395,559	\$ 419,512	\$ 284,836	\$ 120,665	\$ 825,012	\$ 2,021,636	\$ 2,093,811	\$ -	\$ 2,093,811	\$ (72,175)
Property	\$ 7,885	\$ 3,080	\$ 4,370	\$ 2,406	\$ 7,042	\$ 431	\$ 9,879	\$ 25,214	\$ 71,000	\$ -	\$ 71,000	\$ (45,786)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual Total	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 2,422,514	\$ 2,833,693	\$ 2,554,182	\$ 1,130,209	\$ 715,807	\$ 773,641	\$ 2,619,657	\$ 10,430,046	\$ 11,028,508	\$ -	\$ 11,028,508	\$ (598,462)
<b>Salaries and Wages</b>	\$ 1,688,908	\$ 1,956,891	\$ 1,691,401	\$ 841,790	\$ 573,619	\$ 553,934	\$ 1,969,343	\$ 7,306,543	\$ 7,487,027	\$ -	\$ 7,487,027	\$ (180,484)
Salaries	\$ 1,504,191	\$ 1,739,329	\$ 1,430,478	\$ 700,113	\$ 477,709	\$ 485,322	\$ 1,663,144	\$ 6,337,142	\$ 6,884,698	\$ -	\$ 6,884,698	\$ (547,556)
Regular	\$ 1,504,191	\$ 1,739,329	\$ 1,430,478	\$ 700,113	\$ 477,709	\$ 485,322	\$ 1,663,144	\$ 6,337,142	\$ 6,884,698	\$ -	\$ 6,884,698	\$ (547,556)
In Grade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,329	\$ -	\$ 76,329	\$ (76,329)
Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,329	\$ -	\$ 76,329	\$ (76,329)
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 184,718	\$ 217,562	\$ 260,923	\$ 141,677	\$ 95,909	\$ 68,612	\$ 306,199	\$ 969,401	\$ 526,000	\$ -	\$ 526,000	\$ 443,401
Premium Pay	\$ 184,718	\$ 217,562	\$ 260,923	\$ 141,677	\$ 95,909	\$ 68,612	\$ 306,199	\$ 969,401	\$ 526,000	\$ -	\$ 526,000	\$ 443,401
<b>Employee Benefits</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Professional and Technical Services</b>	\$ 350	\$ -	\$ -	\$ -	\$ 5,491	\$ -	\$ 5,491	\$ 5,841	\$ 23,000	\$ -	\$ 23,000	\$ (17,159)
<b>Property Services</b>	\$ 697,240	\$ 842,652	\$ 818,445	\$ 273,193	\$ 120,761	\$ 211,684	\$ 605,638	\$ 2,963,975	\$ 3,232,981	\$ -	\$ 3,232,981	\$ (269,006)
<b>Other Services</b>	\$ 11,083	\$ 522	\$ 646	\$ 3,403	\$ 4,662	\$ 3,860	\$ 11,925	\$ 24,177	\$ 38,000	\$ -	\$ 38,000	\$ (13,823)
<b>Supplies</b>	\$ 24,932	\$ 33,272	\$ 43,435	\$ 11,823	\$ 11,274	\$ 3,795	\$ 26,892	\$ 128,531	\$ 225,000	\$ -	\$ 225,000	\$ (96,469)
<b>Property</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ -	\$ 17,500	\$ (17,500)
<b>Miscellaneous</b>	\$ -	\$ 357	\$ 254	\$ -	\$ -	\$ 369	\$ 369	\$ 979	\$ 5,000	\$ -	\$ 5,000	\$ (4,021)
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Monthly Expenditure Summary  
Public Works - Bureau of Transportation & Engineering (440000)**

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual Total	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 621,428	\$ 763,225	\$ 696,937	\$ 358,207	\$ 235,815	\$ 234,297	\$ 828,319	\$ 2,909,908	\$ 2,928,663	\$ -	\$ 2,928,663	\$ (18,755)
Salaries and Wages	\$ 621,428	\$ 763,225	\$ 695,107	\$ 358,207	\$ 235,815	\$ 234,297	\$ 828,319	\$ 2,908,078	\$ 2,928,663	\$ -	\$ 2,928,663	\$ (20,585)
Employee Benefits	\$ -	\$ -	\$ 1,830	\$ -	\$ -	\$ -	\$ -	\$ 1,830	\$ -	\$ -	\$ -	\$ 1,830
Professional and Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter	2nd Quarter	3rd Quarter	Oct	Nov	Dec	4th Quarter	Year End	Adopted	Reappropriation of	Final	(Savings)/
	Actual Total	Actual Total	Actual Total	Actual	Actual	Actual	Actual	Actual	Budget	P/Y Enc.	Budget	Overage
<b>TOTAL</b>	\$ 747,645	\$ 923,164	\$ 1,283,147	\$ 346,365	\$ 226,041	\$ 325,417	\$ 897,823	\$ 3,851,779	\$ 3,925,230	\$ -	\$ 3,925,230	\$ (73,451)
<b>Salaries and Wages</b>	\$ 604,424	\$ 801,581	\$ 1,098,816	\$ 309,215	\$ 188,568	\$ 185,068	\$ 682,851	\$ 3,187,671	\$ 3,196,089	\$ -	\$ 3,196,089	\$ (8,418)
Salaries	\$ 594,076	\$ 772,960	\$ 1,048,427	\$ 292,405	\$ 184,183	\$ 181,743	\$ 658,331	\$ 3,073,794	\$ 3,080,839	\$ -	\$ 3,080,839	\$ (7,045)
Regular	\$ 592,726	\$ 771,610	\$ 1,047,077	\$ 291,955	\$ 183,583	\$ 181,143	\$ 656,681	\$ 3,068,094	\$ 3,080,839	\$ -	\$ 3,080,839	\$ (12,745)
In Grade	\$ 1,350	\$ 1,350	\$ 1,350	\$ 450	\$ 600	\$ 600	\$ 1,650	\$ 5,700	\$ -	\$ -	\$ -	\$ 5,700
Other Compensation	\$ -	\$ -	\$ 1,613	\$ -	\$ -	\$ -	\$ -	\$ 1,613	\$ 3,900	\$ -	\$ 3,900	\$ (2,287)
Longevity	\$ -	\$ -	\$ 1,613	\$ -	\$ -	\$ -	\$ -	\$ 1,613	\$ 3,900	\$ -	\$ 3,900	\$ (2,287)
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 10,348	\$ 28,621	\$ 48,776	\$ 16,811	\$ 4,385	\$ 3,325	\$ 24,520	\$ 112,264	\$ 111,350	\$ -	\$ 111,350	\$ 914
Premium Pay	\$ 10,348	\$ 28,621	\$ 48,776	\$ 16,811	\$ 4,385	\$ 3,325	\$ 24,520	\$ 112,264	\$ 111,350	\$ -	\$ 111,350	\$ 914
<b>Employee Benefits</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 674	\$ -	\$ 674	\$ (674)
<b>Professional and Technical Services</b>	\$ 540	\$ (25,244)	\$ 39,643	\$ 8,207	\$ 12,102	\$ 67,332	\$ 87,641	\$ 102,580	\$ 162,412	\$ -	\$ 162,412	\$ (59,832)
<b>Property Services</b>	\$ 51,763	\$ 33,631	\$ 25,191	\$ 5,165	\$ 4,127	\$ 51,633	\$ 60,924	\$ 171,509	\$ 170,785	\$ -	\$ 170,785	\$ 724
<b>Other Services</b>	\$ 5,562	\$ 13,822	\$ 18,811	\$ 4,667	\$ 4,004	\$ 10,998	\$ 19,668	\$ 57,863	\$ 58,553	\$ -	\$ 58,553	\$ (690)
<b>Supplies</b>	\$ 79,889	\$ 96,012	\$ 92,683	\$ 15,000	\$ 870	\$ 7,215	\$ 23,084	\$ 291,667	\$ 291,711	\$ -	\$ 291,711	\$ (44)
<b>Property</b>	\$ 5,466	\$ 3,362	\$ 8,004	\$ 4,111	\$ 16,372	\$ 3,172	\$ 23,656	\$ 40,488	\$ 45,006	\$ -	\$ 45,006	\$ (4,518)
<b>Miscellaneous</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual	Oct Actual	Nov Actual	Dec Actual	4th Quarter Actual	Year End Actual	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
<b>TOTAL</b>	\$ 111,828	\$ 123,356	\$ 105,383	\$ 52,007	\$ 29,614	\$ 38,737	\$ 120,358	\$ 460,925	\$ 498,950	\$ -	\$ 498,950	\$ (38,025)
Salaries and Wages	\$ 75,535	\$ 88,580	\$ 70,267	\$ 32,627	\$ 21,751	\$ 21,751	\$ 76,129	\$ 310,510	\$ 324,508	\$ -	\$ 324,508	\$ (13,998)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 13,153	\$ 15,654	\$ 17,060	\$ 13,927	\$ 2,439	\$ 11,562	\$ 27,928	\$ 73,794	\$ 85,906	\$ -	\$ 85,906	\$ (12,112)
Property Services	\$ 16,042	\$ 16,250	\$ 16,250	\$ 5,417	\$ 5,417	\$ 5,417	\$ 16,250	\$ 64,792	\$ 66,076	\$ -	\$ 66,076	\$ (1,284)
Other Services	\$ 5,163	\$ 1,724	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 7,287	\$ 9,300	\$ -	\$ 9,300	\$ (2,013)
Supplies	\$ 1,936	\$ 1,149	\$ 1,406	\$ 36	\$ 8	\$ 8	\$ 51	\$ 4,542	\$ 8,160	\$ -	\$ 8,160	\$ (3,618)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ (5,000)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -





**City of Pittsburgh**

**Quarterly Financial &  
Performance Report**

For the Period Ending December 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 fourth 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. The 2015 CDBG allocation amount has been finalized. The City received \$12,766,552 from the Department of Housing and Urban Development in late August and will proceed with CDBG projects through the end of 2015.

**Equipment Leasing.** In the fourth quarter of 2015, the Equipment Leasing Authority added to the City's portfolio for the 2015 Vehicle Acquisition Plan. This includes ordering three new refuse packers for delivery in early spring, 2016. They also advanced the multi-year electric vehicle plan by purchasing a Hybrid Ford Fusion for Citiparks. The ELA completed additional work on recent purchases as they outfitted 22 new marked police patrol units with a wide assortment of emergency equipment including prisoner compartments, push bumpers, Tough Books, sirens, light bars, in-car cameras, and radios. While achieving 95% of the Vehicle Acquisition Plan for 2015, the ELA also successfully implemented new fleet management policies including a one-for-one inventory system that netted the City \$216,271.30 in decommissioned vehicle sales through GovDeals.com.

**Paving Program.** The City of Pittsburgh maintains over 861 miles of asphalt streets. The Department of Public Works publishes the annual paving list for residents to view where street paving will occur in City neighborhoods. The City is providing an interactive map of the streets to be paved in 2015, which can be viewed at <http://pittsburghpa.gov/dpw/street-paving-program>. In 2015, Public Works completed approximately 55 miles of street resurfacing. Of the 199 street resurfacing projects scheduled for 2015, 197 were completed and 2 were started in 2015 and will be finished in 2016.

**Facilities Improvement.** The fourth quarter of 2015 saw additional work on planned Capital Budget deliverables. Included in this quarter is public safety work – Fire Station #27 got a new roof, Fire Station #8 had its boiler repaired, and a water leak was addressed in Station #22. In

preparation for the 2016 swim season, the Sue Murray Pool Filter Building received a new roof to better protect the expensive equipment within. The Department of Public Works also got the ball rolling on safety improvements for recreation and senior centers, including new doors for Morningside and Hazelwood and a new security system for Morningside. Fire Suppression is also being added to the third floor DPW vault in the City-County Building. This room houses decades upon decades of plans and drawings for City assets.

**Bike Infrastructure.** Under the direction of the City's Bicycle/Pedestrian Coordinator, a number of projects moved forward in 2015 that will provide greater safety for those engaged in Active Transportation. One phase of a multi-phase bike lane project was completed on East Street on the North Side. Oakland, a neighborhood with heavy bike traffic from students and commuters, also got new bike infrastructure along Bayard, Bouquet, and Bigelow. In Lawrenceville, cyclists and car drivers alike benefit from a bike-only climbing lane on 40<sup>th</sup> that will allow cyclists to segregate into an efficient, safer lane. The City benefited from numerous grants to complete these projects. To that end, the City worked on four pedestrian and bicycle infrastructure grants opportunities in the fourth quarter of 2015.

**2015 Monthly Expenditure Summary  
Department Capital Summary**

	1st Quarter Actual Total	2nd Quarter Actual Total	3rd Quarter Actual Total	October Actual	November Actual	December Actual	4th Quarter Actual Total	Year-to-date Actual Total	Total Budget	(Savings)/ Overage
City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mayor's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bureau of Neighborhood Empowerment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ (250,000)
Innovation and Performance	\$ -	\$ 68,401	\$ 31,599	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -
Human Relations Commission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of Management and Budget	\$ -	\$ 46,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,000	\$ 100,000	\$ (54,000)
Equal Opportunity Review Commission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Leasing Authority	\$ -	\$ -	\$ 1,362,174	\$ 2,681,400	\$ -	\$ -	\$ 2,681,400	\$ 4,043,574	\$ 5,000,000	\$ (956,426)
Personnel & CSC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Planning	\$ -	\$ 13,176	\$ 2,456	\$ -	\$ -	\$ -	\$ -	\$ 15,632	\$ 395,000	\$ (379,368)
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	\$ -	\$ -	\$ -	\$ 184,450	\$ 111,899	\$ 80,036	\$ 376,385	\$ 376,385	\$ 2,000,000	\$ (1,623,616)
Public Works	\$ 30,390	\$ 3,454,055	\$ 4,447,431	\$ 734,229	\$ 1,884,475	\$ 2,932,453	\$ 5,551,158	\$ 13,483,034	\$ 22,353,567	\$ (8,870,533)
Parks & Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Urban Redevelopment Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,241,433	\$ (4,241,433)
<b>TOTAL</b>	\$ 30,390	\$ 3,581,632	\$ 5,843,661	\$ 3,600,079	\$ 1,996,374	\$ 3,012,489	\$ 8,608,942	\$ 18,064,625	\$ 35,000,000	\$ (16,935,375)



**City of Pittsburgh**

**Quarterly Financial &  
Performance Report**

For the Period Ending December 31, 2015

**Staffing Summary**



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

<b>DEPARTMENT</b>								<b>2015 Budgeted</b>
	<b>10/2/2015</b>	<b>10/16/2015</b>	<b>10/30/2015</b>	<b>11/13/2015</b>	<b>11/25/2015</b>	<b>12/11/2015</b>	<b>12/24/2015</b>	<b>Positions</b>
<b>COUNCIL/CLERK'S OFFICE</b>	37	33	38	37	37	36	36	40
<b>MAYOR'S OFFICE</b>	13	9	14	14	14	14	13	15
<b>BUREAU OF NEIGHBORHOOD EMPOWERMENT</b>	8	8	8	9	9	9	9	10
<b>OFFICE OF MANAGEMENT &amp; BUDGET</b>	22	21	23	23	23	23	23	23
<b>DEPT. OF INNOVATION &amp; PERFORMANCE</b>	46	47	59	57	57	56	55	62
<b>HUMAN RELATIONS</b>	4	4	5	5	5	5	5	8
<b>CONTROLLER</b>	49	49	52	51	51	50	50	56
<b>FINANCE</b>	44	43	51	50	49	49	49	65
<b>FINANCE - THREE TAXING BODIES</b>	7	7	7	7	7	6	6	10
<b>LAW</b>	30	30	30	30	30	30	30	31
<b>OMI</b>	9	9	10	10	10	10	10	11
<b>PERSONNEL &amp; CIVIL SERVICE</b>	26	25	30	30	30	30	30	36
<b>WORKFORCE INVESTMENT ACT</b>	17	17	20	19	19	19	19	26
<b>CITY PLANNING</b>	17	16	35	35	36	35	35	40
<b>CITY PLANNING - COMMUNITY DEVELOPMENT</b>	12	13	13	13	13	13	13	13
<b>PERMITS, LICENSES, AND INSPECTIONS (2)</b>	63	60	61	60	60	62	64	72
<b>PUBLIC SAFETY ADMINISTRATION</b>	20	19	19	20	19	19	19	23
<b>EMS</b>	172	171	171	171	171	171	171	180
<b>POLICE</b>	922	922	923	924	921	918	918	970
<b>SCHOOL GUARDS</b>	86	85	88	86	86	84	84	103
<b>FIRE</b>	655	655	654	653	652	650	650	664
<b>PUBLIC WORKS-ADMINISTRATION</b>	13	13	13	13	13	13	13	14
<b>PUBLIC WORKS-OPERATIONS</b>	398	398	398	401	399	398	402	414
<b>PUBLIC WORKS-ENVIRONMENTAL SERVICES</b>	178	178	179	183	185	185	187	200
<b>PUBLIC WORKS-ENG. &amp; CONSTRUCTION</b>	60	58	60	61	61	61	61	61
<b>ANIMAL CONTROL</b>	15	15	15	15	15	15	15	17
<b>PARKS &amp; RECREATION</b>	79	78	77	72	70	74	76	93
<b>CITIZENS' POLICE REVIEW BOARD</b>	6	4	6	6	6	6	6	6
<b>TOTAL</b>	<b>3,008</b>	<b>2,987</b>	<b>3,059</b>	<b>3,055</b>	<b>3,048</b>	<b>3,041</b>	<b>3,049</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>10/2/2015</u></b>	<b><u>10/16/2015</u></b>	<b><u>10/30/2015</u></b>	<b><u>11/13/2015</u></b>	<b><u>11/25/2015</u></b>	<b><u>12/11/2015</u></b>	<b><u>12/24/2015</u></b>
<b>NO REPRESENTATION</b>	389	376	447	443	439	435	443
<b>FRATERNAL ORDER OF POLICE</b>	862	860	860	859	855	852	852
<b>FIREFIGHTERS</b>	647	647	646	645	644	642	642
<b>PJCBC BLUE COLLAR</b>	350	347	348	350	347	347	347
<b>TEAMSTERS/REFUSE</b>	167	167	167	171	173	173	173
<b>AFSCME FOREMAN</b>	49	49	49	49	49	49	49
<b>SEIU REC TEACHERS</b>	49	48	48	45	47	50	50
<b>SEIU SCHOOL GUARDS</b>	95	94	94	94	94	92	92
<b>AFSCME WHITE COLLAR</b>	247	247	248	247	248	249	249
<b>FRATERNAL ASSOC. OF PROF. PARAMEDICS</b>	153	152	152	152	152	152	152
<b>TOTAL</b>	<b>3,008</b>	<b>2,987</b>	<b>3,059</b>	<b>3,055</b>	<b>3,048</b>	<b>3,041</b>	<b>3,049</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.