

City of Pittsburgh

Quarterly Financial & Performance Report

For the Period Ending March 31, 2016



Department of Finance
and
Office of Management and Budget

May 15, 2016

City of Pittsburgh
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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.

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Performance Report**

For the Period Ending March 31, 2016

Overview

OVERVIEW

This is the first quarterly report of the City of Pittsburgh for 2016, issued pursuant to Act 11 of 2004 and the Cooperation Agreement between the City of Pittsburgh and the Intergovernmental Cooperation Authority for Cities of the Second Class (ICA). This report is also intended to fulfill the reporting requirements of the revised and adopted Municipalities Financial Recovery Act Recovery Plan for the City of Pittsburgh dated June 24, 2014. This report covers the first quarter of the City's 2016 fiscal year, for the period of January 1, 2016 through March 31, 2016.

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

The City's first quarter financial results for the balance of the fiscal year, forecast that the City will end the year with revenues exceeding budget by \$9.2 million, or 1.8 percent and expenditures under the final budget (adopted budget with prior year encumbrances) by \$5.8 million, or 1.1 percent.

REVENUE RESULTS AND PROJECTIONS

This section of the report details the first quarter revenue collections for the City of Pittsburgh's General Fund and the economic assumptions used to project tax and non-tax revenues in a revised forecast. In the first quarter of 2016 total revenues increased by 14.5 percent over the prior year. The majority of this growth was attributable to real estate tax collections and payments from the Pittsburgh Parking Authority for daily parking meters (included in the charges for services category). The revised forecast projects total revenues to increase by 6.3 percent (or approximately \$31.6 million) in 2016 over the prior year. The \$9.2 million difference between the 2016 Operating Budget and the revised forecast is largely due to real estate and deed transfer tax revenues. The following table displays the first quarter collections for 2015 and 2016 as well as the 2016 Operating Budget and revised forecast:

	2015 Q1 Collections	2016 Q1 Collections	2016 Budget	Revised Forecast
Total Revenues	\$182,469,644	\$209,002,467	\$525,005,697	\$534,193,301
Tax Revenues	169,956,432	185,358,489	419,479,330	432,341,483
Real Estate Tax	102,910,468	111,836,462	134,125,804	136,559,086
Earned Income Tax	21,725,544	23,739,405	91,501,350	91,278,039
Payroll Preparation Tax	14,560,298	14,984,574	60,554,227	62,109,389
Parking Tax	12,100,659	12,624,891	53,884,586	54,619,798
Deed Transfer Tax	4,980,880	7,432,844	21,512,478	26,676,117
Act 77 – Tax Relief	5,010,192	5,191,486	20,412,785	20,382,080
Amusement Tax	3,749,288	3,473,081	16,254,279	17,699,346
Sports Facility Usage Fee	1,140,107	1,345,440	5,098,735	6,086,818
Local Service Tax	3,482,200	3,572,182	14,145,396	14,193,433
Public Service Privilege Tax	90,478	890,142	1,000,000	1,808,271
Institution & Service Privilege Tax	46,038	28,192	588,345	504,712
Non-Profit Payments for Services	239,406	244,949	400,000	429,552
Other Taxes ¹	(79,126)	(5,159)	1,345	(5,159)
Non-Tax Revenues	12,513,212	23,643,978	105,526,367	101,851,818
Intergovernmental Revenues	5,100,680	4,878,404	46,008,972	46,377,507
Charges for Services	4,210,153	12,690,363	37,731,678	35,263,173
Licenses and Permits	2,440,565	3,074,787	12,517,240	11,164,527
Fines and Forfeitures	402,955	2,948,992	9,091,407	8,861,441
Investment Earnings	12,076	46,273	139,117	158,349
Miscellaneous Revenues	346,783	5,159	37,953	26,821

¹ Includes taxes that have been phased out (e.g., the mercantile, business privilege and occupancy taxes.)

Tax Revenues

Tax revenues incorporate all major taxes levied by the City of Pittsburgh. The majority of taxes include current year collections, prior year collections and penalties and interest. However, for reporting purposes, the section only displays this detail for the real estate tax. Tax revenues are forecast to increase by 4.7 percent over the prior year.

Real Estate Tax

Real estate tax collections increased by 8.7 percent in the first quarter of 2016. This was likely the result of two factors: 1.) The total assessed value of property in the City of Pittsburgh, on which the gross tax liability is calculated, grew by approximately 3.0 percent in 2016, and 2.) Tax billings were sent out earlier than in prior years. Taxpayer incentives (e.g., homestead exemptions, the 2% early-filer discount, and property tax relief for senior citizens) remain relatively unchanged in 2016. Total revenues are forecast to increase by 2.2 percent over the prior year.

Current Year Real Estate

2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
\$101,520,744	\$110,131,276	\$129,666,205	\$129,994,869	\$132,533,707

Prior Year Real Estate

2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
\$1,270,413	\$1,519,274	\$3,464,243	\$3,500,000	\$3,500,329

Penalties and Interest

2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
\$119,311	\$185,913	\$499,496	\$630,935	\$525,050

Earned Income Tax

Earned income tax collections increased by 9.3 percent in the first quarter of 2016. Wages are a strong predictor of tax year liabilities. The forecast projects tax year liabilities using estimated wage growth for Allegheny County and distributes the liabilities on a fiscal year basis using historical averages. Wages for Allegheny County are forecast to grow by 3.9 percent in 2016.¹ Total revenues are forecast to increase by 4.0 percent over the prior year.

2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
\$21,725,544	\$23,739,405	\$87,803,608	\$91,501,350	\$91,278,039

Payroll Preparation Tax

Payroll preparation tax collections increased by 2.9 percent in the first quarter of 2016. The first quarter growth was likely tempered by technical changes to the collections process.² Similar to the earned income tax, wages are a strong predictor of revenues. The forecast uses a single-variable regression with revenues as the dependent variable and Allegheny County wages as the independent variable. Total revenues are forecast to increase by 4.7 percent over the prior year.

2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
\$14,560,298	\$14,984,574	\$59,310,811	\$60,554,227	\$62,109,389

Parking Tax

Parking tax collections increased by 4.3 percent in the first quarter of 2016. Revenues are generally responsive to changes in gross Allegheny County product (GCP), which is an estimate of the total value of goods produced and services provided in the county. The forecast uses a multivariate regression with revenues as the dependent variable and the tax rate and GCP as independent variables. GCP is forecast to grow by 3.5 percent in 2016.³ Total revenues are forecast to increase by 3.7 percent over the prior year.

2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
\$12,100,659	\$12,624,891	\$52,688,986	\$53,884,586	\$54,619,798

¹ Total non-farm wage forecast for Allegheny County by IHS Global Inc.

² Payment processing was delayed by the closure of a bank lock box.

³ Nominal gross county product forecast for Allegheny County by IHS Global Inc.

Deed Transfer Tax

Deed transfer tax collections increased by 49.2 percent in the first quarter of 2016. This is the result of a \$2.9 million tax payment for the sale of a large commercial property. In general, revenues are largely motivated by single-family home sales, which comprise approximately 75 percent of property sales within the City of Pittsburgh on average per year.⁴ The forecast uses a multivariate regression with revenues as the dependent variable and three independent variables: the residential tax base, the tax rate and a dummy variable for years in which a non-residential property sold for more than \$100 million.⁵ The number and average price of single-family home sales grew by 3.4 and 17.1 percent, respectively, in the first quarter of 2016.⁶ Total revenues are forecast to increase by 17.4 percent over the prior year.

2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
\$4,980,880	\$7,432,844	\$22,722,660	\$21,512,478	\$26,676,117

Act 77 – Tax Relief

Act 77 – Tax Relief (i.e., the City of Pittsburgh’s share of the 1% Allegheny County sales tax) increased by 3.6 percent in the first quarter of 2016. The City’s share is determined by a formula that compares the City’s population, tax revenues and market value of property with those of all municipalities in Allegheny County. The City’s share is estimated at 42.6 percent of municipal disbursements in 2016, down from 45.7 percent in 2013. This is because City tax revenues are growing by less than the municipal average and the market value of property is growing by slightly more. Despite the declining percentage, retail sales in Allegheny County, which are a strong predictor of revenues, are forecast to grow by 3.6 percent in 2016.⁷ Total revenues are forecast to increase by 2.0 percent over the prior year.

2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
\$5,010,192	\$5,191,486	\$19,980,983	\$20,412,785	\$20,382,080

⁴ Data from RealSTATs.

⁵ The residential tax base is the number of single-family home sales multiplied by the average sale price.

⁶ Data from RealSTATs.

⁷ Allegheny County retail sales forecast by IHS Global Inc.

Amusement Tax

Amusement tax collections decreased by 7.4 percent in the first quarter of 2016. This is largely because of a major sporting event that took place in January of 2015. Revenues are primarily motivated by sporting events within the City of Pittsburgh. The forecast uses a multivariate regression with revenues as the dependent variable and two independent variables: output for sports teams and clubs, and a dummy variable for years in which the tax on non-profit performing arts organizations was phased out and the sports facility usage fee was adopted. Output for sports teams and clubs is forecast to grow by 14.4 percent in 2016.⁸ Total revenues are forecast to increase by 8.9 percent over the prior year.

2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
\$3,749,288	\$3,473,081	\$16,246,209	\$16,254,279	\$17,699,346

Facility Usage Fee

Facility usage fee collections increased by 18.0 percent in the first quarter of 2016. Revenues are largely motivated by sporting events within the City of Pittsburgh and the forecast uses the same multivariate regression as the amusement tax. Total revenues are forecast to increase by 9.4 percent over the prior year.

2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
\$1,140,107	\$1,345,440	\$5,565,631	\$5,098,735	\$6,086,818

Local Service Tax

Local service tax collections increased by 2.6 percent in the first quarter of 2016. Revenues are a function of employment within the City of Pittsburgh. Total employment is forecast to grow by 1.0 percent in 2016.⁹ The largest industries are forecast to grow as follows: Colleges and Universities (-0.8%), Local Government (-0.4%), and Medical and Surgical Hospitals (+2.7%).¹⁰ Local service tax revenues are forecast to increase by 1.1 percent over the prior year.

2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
\$3,482,200	\$3,572,182	\$14,035,734	\$14,145,396	\$14,193,433

⁸ Output (total goods and services produced) for sports teams and clubs forecast by IHS Global Inc.

⁹ Total non-farm employment forecast by IHS Global Inc.

¹⁰ Ibid. Because the model includes zip codes that are both partially and entirely within the City of Pittsburgh, actual employment numbers may overstate employment. Growth rates are assumed representative of the City of Pittsburgh.

Public Service Privilege Tax

Public service privilege tax collections (i.e., the telecomm licensing fee) increased by 883.8 percent in the first quarter of 2016. This is due to a delinquent payment of nearly \$700 thousand from one taxpayer for several years. As a result, total revenues are forecast to increase by 62.8 percent over the prior year.

2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
\$90,478	\$890,142	\$1,110,828	\$1,000,000	\$1,808,271

Institution and Service Privilege Tax

Institution and service privilege tax collections decreased by 38.3 percent in the first quarter of 2016. Total revenues are forecast to decrease by 14.9 percent under the prior year.

2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
\$46,038	\$28,192	\$593,290	\$588,345	\$504,712

Non-Profit Payments for Services

Non-profit payments for services increased by 2.3 percent in the first quarter of 2016. Total revenues are forecast to increase by 2.3 percent over the prior year.

2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
\$239,406	\$244,949	\$419,895	\$400,000	\$429,552

Non-Tax Revenues

Non-tax revenues comprise four main categories: intergovernmental revenues, charges for services, licenses and permits and fines and forfeitures. Non-tax revenues also contain some other revenues under \$1 million. Non-tax revenues are forecast to increase by 15.0 percent over the prior year. The large increase is driven by an anticipated \$10 million from slots in the intergovernmental revenue category and \$8.4 million received for daily parking meters in the charges for services category.

Intergovernmental Revenues

Intergovernmental revenues decreased by 4.4 percent in the first quarter of 2016. This is primarily the result of a \$5.1 million economic development grant from the Commonwealth of Pennsylvania that was received in early 2015. Total revenues are forecast to increase by 13.3 percent in 2016 due to an anticipated \$10 million from the Intergovernmental Cooperation Authority for the 2% local share of slots. The following table displays the first quarter collections for 2015 and 2016, as well as actual 2015 collections, the 2016 Operating Budget and the revised forecast for the category:

	2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
Intergovernmental Revenues	\$5,100,680	\$4,878,404	\$40,926,143	\$46,008,971	\$46,377,507
Local Government	680	1,978,404	5,300,680	7,200,680	7,279,084
Water & Sewer Authority (PWSA)	-	-	5,300,000	5,300,000	5,300,000
Public Parking Authority	-	1,978,404	-	1,900,000	1,978,404
Sports & Exhibition Authority	680	-	680	680	680
State Government	5,100,000	2,900,000	34,245,539	37,638,406	37,928,538
State Pension Aid	-	-	18,254,832	18,037,046	18,331,544
2% Local Share of Slots	-	2,900,000	-	10,000,000	10,000,000
Economic Development Slots	5,100,000	-	10,200,000	5,100,000	5,100,000
Liquid Fuels Transfer	-	-	3,472,500	3,472,500	3,472,500
State Utility Tax Distribution	-	-	424,068	463,915	463,915
Commonwealth Recycling Grant	-	-	327,698	342,945	342,945
Police/Fire/Retiree Reimbursement	-	-	1,424,843	135,000	135,000
Summer Food Program	-	-	55,000	55,000	55,000
PEMA	-	-	54,023	-	-
Intergovernmental - State	-	-	32,575	32,000	27,634
Federal Government	-	-	1,379,924	1,169,885	1,169,885
COPS Grant	-	-	866,933	707,085	707,085
CDBG - City Planning	-	-	340,191	290,000	290,000
JTPA / WIA	-	-	172,800	172,800	172,800

Charges for Services

Charges for services increased by 201.4 percent in the first quarter of 2016. This is because of an \$8.4 million payment from the Pittsburgh Parking Authority for daily parking meters that was intended for 2015 but received in 2016. Two of the largest revenue sources in the category, cable bureau revenues and medical services revenues, are showing weaker collections in the first quarter; down 1.5 and 5.8 percent, respectively. Total revenues are forecast to increase by 29.5 percent over the prior year. The following table displays the first quarter collections for 2015 and 2016, as well as actual 2015 collections, the 2016 Operating Budget and the revised forecast for the category:

	2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
Charges for Service	\$4,210,153	\$12,690,363	\$27,225,191	\$37,731,676	\$35,263,173
Fees	2,389,543	10,584,733	11,599,495	20,763,604	19,348,970
Cable Bureau	1,392,048	1,371,236	5,517,504	5,410,251	5,496,692
Daily Parking Meters	-	8,359,660	-	9,647,604	8,359,660
Wilkinsburg Fire	412,088	-	1,648,352	1,697,803	1,648,352
Wilkinsburg Trash	232,740	237,031	930,960	958,889	948,125
Public Works	2,195	11,750	509,279	603,147	518,834
Documents Copies & Records	1,570	14,492	1,197,086	526,505	540,307
All Other Fees	348,903	590,563	1,796,314	1,919,405	1,837,000
Leases	32,604	514,696	213,808	609,687	696,663
Wharf Parking	-	470,085	-	368,233	470,085
All Other Leases	32,604	44,610	213,808	241,454	226,578
Emergency Services	1,618,968	1,525,115	10,916,345	11,800,000	10,822,492
Medical Services	1,618,968	1,525,115	10,916,345	11,800,000	10,822,492
Contracted Services	47,825	29,325	2,810,009	2,778,833	2,784,646
PWSA Indirect Costs ¹	-	-	1,850,000	1,850,000	1,850,000
Special Events Cost Recovery	-	-	726,332	823,469	823,469
All Other Contracted Services	47,825	29,325	233,677	105,364	111,177
Miscellaneous	121,213	36,494	1,685,533	1,779,552	1,610,402
School Board Tax Collection	126,298	31,078	1,415,538	1,202,503	1,320,318
Three Taxing Bodies	-	-	175,000	469,271	175,000
All Other Miscellaneous	(5,085)	5,417	94,995	107,778	115,084

¹ Pittsburgh Water and Sewer Authority (PWSA)

Licenses and Permits

Licenses and permits increased by 26.0 percent in the first quarter of 2016. Much of the growth in licenses was attributable to mechanical devices (e.g., casino type, video/mechanical and juke boxes). Licenses are forecast to increase by 3.4 percent in 2016, roughly in line with gross Allegheny County product (3.5 percent). Permits are forecast to increase by 5.5 percent in 2016, mostly due to commercial building permits. The revised forecast does not include \$1.6 million from rental permits. The following table displays the first quarter collections for 2015 and 2016, as well as actual 2015 collections, the 2016 Operating Budget and the revised forecast for the category:

	2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
Licenses & Permits	\$2,440,565	\$3,074,787	\$10,618,294	\$12,517,241	\$11,164,527
Licenses	347,565	666,552	1,784,673	1,861,674	1,845,987
Liquor & Malt Beverage	14,854	16,850	407,029	418,151	409,850
All Other Licenses	332,711	649,702	1,377,644	1,443,523	1,436,137
Permits	2,093,000	2,408,235	8,833,621	10,655,567	9,318,540
Commercial Building	989,589	1,300,236	3,806,974	3,997,281	4,117,620
Residential Building	67,177	111,511	411,298	335,923	455,633
Rental Permits	-	-	-	1,620,000	-
Zoning Fees	449,502	261,479	1,999,479	1,569,307	1,811,456
Street Excavations	147,937	256,487	801,464	760,244	856,663
Fire Safety	188,137	92,291	450,313	592,857	354,467
All Other Permits	250,658	386,231	1,364,093	1,779,955	1,722,701

Fines and Forfeitures

Fines and Forfeitures increased by 631.8 percent in the first quarter of 2016. This is the result of an early payment of \$2.6 million from the Pittsburgh Parking Authority for parking tickets. Total revenues are forecast to decrease by 4.6 percent under the prior year given weaker first quarter collections for traffic court and magistrate. The following table displays the first quarter collections for 2015 and 2016, as well as actual 2015 collections, the 2016 Operating Budget and the revised forecast for the category:

	2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
Fines & Forfeitures	\$402,955	\$2,948,992	\$9,285,195	\$9,091,407	\$8,861,441
Fines	402,955	2,943,418	9,266,057	9,091,407	8,855,867
Parking Authority Tickets	-	2,566,386	7,671,460	7,286,458	7,286,458
Traffic Court	371,114	357,849	1,405,596	1,530,445	1,392,330
Magistrate	31,766	19,183	126,958	161,562	114,375
State Police	-	-	61,894	112,131	61,894
Settlements & Judgements	75	-	150	811	810
Forfeitures	-	5,574	19,138	-	5,574
Forfeiture Money	-	5,574	19,138	-	5,574

Other Non-Tax Revenues

Interest earnings increased by 283.2 percent and miscellaneous revenues decreased by 90.3 percent in the first quarter of 2016. Interest earnings are forecast to increase by 16.4 percent over the prior year and miscellaneous revenues are forecast to decrease by 92.1 percent under the prior year. The following table displays the first quarter collections for 2015 and 2016, as well as actual 2015 collections, the 2016 Operating Budget and the revised forecast for the category:

	2015 Q1 Collections	2016 Q1 Collections	2015 Actual	2016 Budget	Revised Forecast
Interest Earnings	\$12,076	\$46,273	\$128,266	\$139,117	\$158,349
Miscellaneous Revenues ¹	53,220	5,159	346,783	37,953	26,821

¹ Includes proceeds from the sale of public property, lobbyist registrations, escheats and other unidentified revenues.

EXPENDITURE RESULTS AND PROJECTIONS

Expenditures for the first quarter of 2016 totaled \$131 million, or 25.2 percent of the total adopted operating budget of \$519 million. This represents a \$1.5 million decrease in expenditures compared to the same period in 2015, in which expenditures totaled \$132.5 million, or 26.1 percent of budget. Although an additional \$2.4 million was expended in the pension benefits category, the City expended \$4 million less in health insurance benefits compared to 2015. (The December 2014 healthcare expenses were paid the following month, so January 2015 essentially showed expenses for two months.)

Expenditures for 2016 are projected to total \$516.4 million, which is \$2.6 million below the budgeted expenditures of \$519 million.

Budget Year 2016 – Expenditure Summary

FY 2015 Actual	FY 2016 Budget	FY 2016 Estimate	Budget to Estimate
\$495 million	\$519 million	\$516.4 million	(\$2.6) million

Salaries and Wages Expenditures

Salaries and wages for the first quarter of 2016 totaled \$49.5 million, approximately 0.6 percent more than the \$49.2 million in 2015.

Salaries and Wages

FY 2015 Actual	FY 2016 Budget	FY 2016 Estimate	Budget to Estimate
\$194.9 million	\$205.6 million	\$204.3 million	(\$1.3) million

Most departments project an overage in the Employee Benefits subclass for 2016, but this is due to the accounting of the personal leave buyback and retirement severance. These line items have been historically budgeted and paid from the Department of Personnel and Civil Service Commission, but under the new payroll system, these payouts are now attributed to the appropriate departments. The Office of Management and Budget does not anticipate the City exceeding the overall budget for these two accounts, and will make the appropriate transfers from the Department of Personnel to individual departments in the fourth quarter.

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

EXPENDITURE ANALYSIS: POLICE, FIRE, AND PUBLIC WORKS

Bureau of Police

Police strength at the end of the first quarter totaled 911, which includes the 62 recruits who entered the Training Academy on March 14, 2016. Police is predicting a surge in retirements in 2016. In anticipation of those retirements or resignations, the City has decided to take a proactive approach, by increasing the number of recruits for this particular class. With the current police schedule, recruits will not graduate the Academy until 2017, which by that time; the City expects to have approximately 900 officers available for policing. Police Salaries, with longevity and acting pay, this quarter totaled \$15,460,129 which is 1 percent higher than in 2015.

1st Quarter Salaries and Premium Pay

	2016	2015	2014
Salaries	\$15,460,129	\$15,346,040	\$16,431,876
Premium Pay	\$2,237,151	\$3,448,760	\$3,495,361

Premium pay expenditures are low compared to prior years. Since the City of Pittsburgh switched payroll systems at the beginning of 2016, all police detail related premium pay is now being taken directly from the Secondary Employment Trust Fund account.

Longevity pay within salaries is also down. The total paid in the first quarter is \$2,111,449 which is, 12 percent less than in 2015, mainly due to the number of officer retirements in the preceding year.

Police Bureau Longevity Pay

	2016 Longevity	2015 Longevity	2014 Longevity	2013 Longevity
January	\$138,000	\$0	\$ 215,161	\$303,490
February	\$1,963,449	\$2,225,412	\$2,290,409	\$1,911,020
March	\$10,000	\$123,000	\$4,000	\$46,155
Total	\$2,111,449	\$2,348,412	\$2,509,570	\$2,260,665

Overtime due to court appearances has continued to be one of the contributing factors to premium pay. This too has decreased in the first quarter, as shown in the chart below. The total number of overtime hours was 15 percent less than in 2015. The following table shows premium pay due to court overtime since 2013.

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

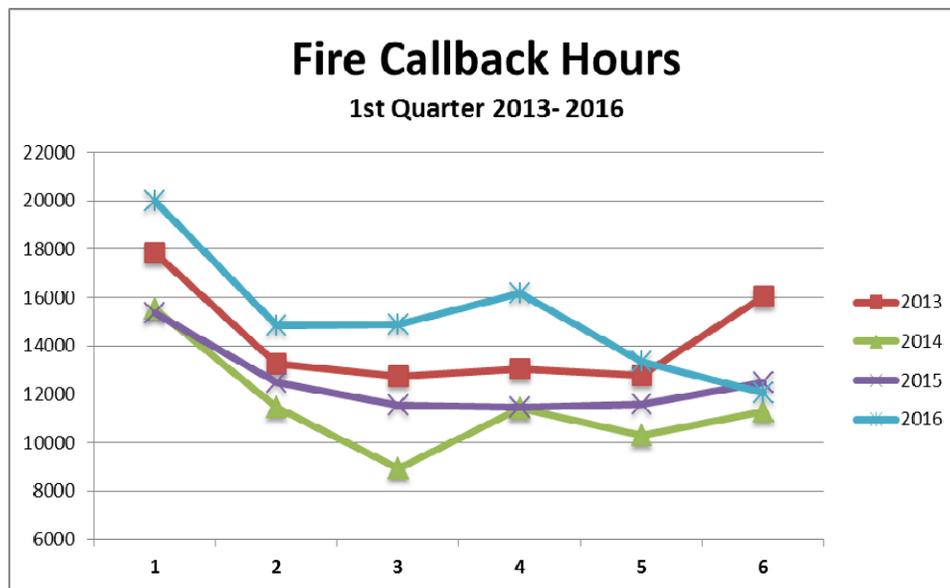
	2016	2015	2014	2013
1st Quarter Totals	13,304 \$ 573,688	15,657 \$ 686,695	18,027 \$ 791,666	17,207 \$ 744,491
1st Quarter Averages	2,217 \$ 95,615	2,609 \$ 114,449	3,005 \$ 131,944	2,868 \$ 124,082



Bureau of Fire

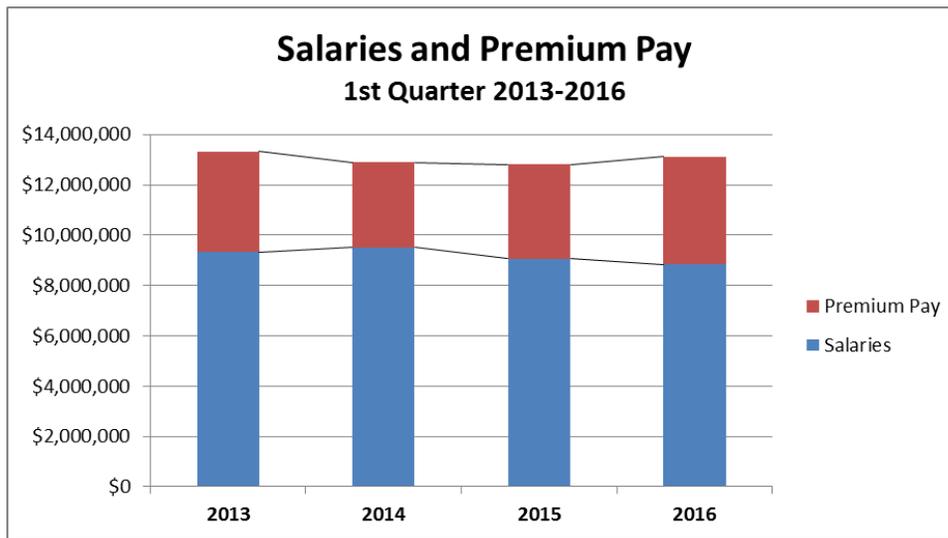
The Bureau of Fire employed 670 firefighters at the end of the first quarter, which includes the 32 recruits who entered the Training Academy on January 11, 2016. Fire is predicting an increase of retirements/resignations in 2016. In anticipation of those retirements or resignations, the City has decided to take a proactive approach, by bringing on two recruiting classes in 2016. With the current fire schedule, recruits will not graduate until September 2016 and February 2017 respectively, which by that time; the City expects to be at authorized strength for fire suppression.

Callback hours are the main contributor to premium pay. Callback hours totaled 91,294 this quarter, an increase of 18% from this period last year. Premium pay generated from callback hours in the Fire Bureau is related to the total number of firefighters available to work the required shift. Each shift requires 159 firefighters. Callback hours are controlled through staffing levels. With the increase staffing level during the first quarter, callback hours will show a significant decrease in the subsequent quarters. The average number of callback hours per pay period 15,216 has not been this low since 2012 when callback hours averaged 9,555 per pay period. The following chart shows the number of callback hours for quarter years 2013 through 2016:



The following table and chart show comparisons between first quarter salaries, premium pay, and longevity from 2013 through 2016. Overall, salaries and premium pay are up 2 percent from last year. While salaries are down 3 percent, premium pay is up 13 percent.

	2013	2014	2015	2016
Salaries	\$9,331,804	\$9,520,384	\$9,059,472	\$8,845,118
Premium Pay	\$3,998,820	\$3,371,114	\$3,753,196	\$4,274,037
Longevity	\$1,469,626	\$1,406,265	\$1,281,844	\$1,202,880



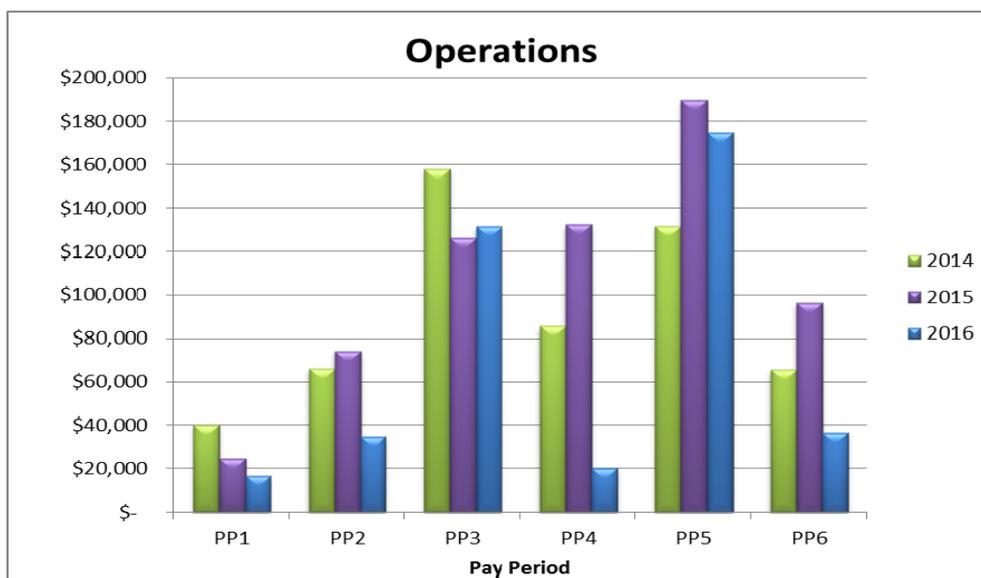
Callback hours are controlled through staffing levels. As mentioned previously, with the increased staffing level during the first quarter and the additional Fire recruit class coming on board during the second quarter, callback hours will decrease throughout the course of 2016 and into 2017.

	1-8-2016 Pay Period 1	1-22-2016 Pay Period 2	2-5-2016 Pay Period 3	* 2-19-2016 Pay Period 4	3-4-2016 Pay Period 5	3-18-2016 Pay Period 6
Callback- Day	6,398	5,002	5,162	5,966	4,827	4,260
Callback- Night	9,802	7,334	7,406	7,764	6,524	5,800
Partial Callback	13	54	225	34	18	16
Acting Callback	3,792	2,448	2,076	2,424	1,968	1,980
Total	20,005	14,838	14,869	16,188	13,338	12,056

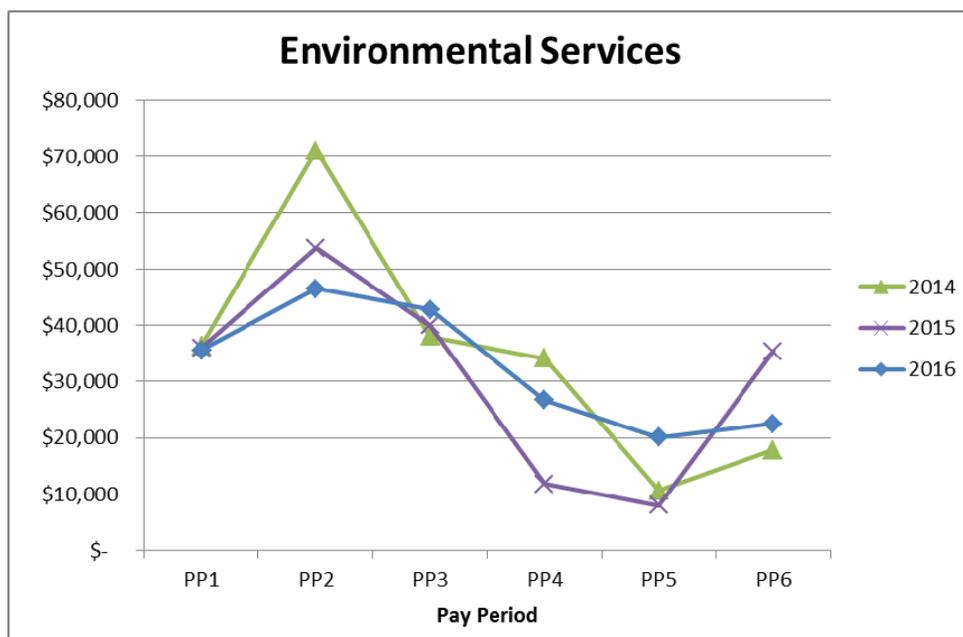
**Pay period 4 represents the period in which the Fire Recruits graduated the Training Academy.*

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 2015. Premium Pay for the Bureau of Operations remained steady. The winter months of 2016 were relatively mild with exception to select days. The increases in premium pay for pay periods three and five can be attributed to the winter conditions during that time.



Environmental Services premium pay is trending similar to 2015. The department still lacks full staffing levels. They are committed to operating at full staff in the near future. Premium pay should decrease once the department is at full staff.



2016 Net Operating Balance Summary

	Jan	Feb	Mar	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Estimated Revenue / Expenditures	Year-End	Adopted	Reappropri. Of	Final	Variance Actual to Budget	% Variance Actual to Budget
	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Actual		Estimate	Budget	P/Y Enc.	Budget		
Revenues															
Real Estate Taxes	\$ 3,924,956	\$ 98,962,410	\$ 8,949,097	\$ 111,836,462	\$ 12,323,484	\$ 8,589,841	\$ 3,809,299	\$ 111,836,462	\$ 24,722,624	\$ 136,559,086	\$ 134,125,804	\$ -	\$ 134,125,804	\$ 2,433,282	1.81%
Other Taxes	\$ 1,088	\$ 79	\$ (6,327)	\$ (5,159)	\$ -	\$ -	\$ -	\$ (5,159)	\$ -	\$ (5,159)	\$ 1,345	\$ -	\$ 1,345	\$ (6,504)	-483.58%
Amusement Tax	\$ 465,579	\$ 1,865,625	\$ 1,141,877	\$ 3,473,081	\$ 3,224,883	\$ 8,522,128	\$ 2,479,255	\$ 3,473,081	\$ 14,226,265	\$ 17,699,346	\$ 16,254,279	\$ -	\$ 16,254,279	\$ 1,445,067	8.89%
Earned Income Tax	\$ 2,409,523	\$ 14,881,767	\$ 6,448,115	\$ 23,739,405	\$ 24,380,520	\$ 21,824,802	\$ 21,333,312	\$ 23,739,405	\$ 67,538,634	\$ 91,278,039	\$ 91,501,350	\$ -	\$ 91,501,350	\$ (223,311)	-0.24%
Deed Transfer Tax	\$ 1,628,705	\$ 4,637,710	\$ 1,166,430	\$ 7,432,844	\$ 5,702,252	\$ 8,029,641	\$ 5,511,381	\$ 7,432,844	\$ 19,243,273	\$ 26,676,117	\$ 21,512,478	\$ -	\$ 21,512,478	\$ 5,163,639	24.00%
Parking Tax	\$ 3,741,310	\$ 4,326,955	\$ 4,556,626	\$ 12,624,891	\$ 14,172,289	\$ 14,259,111	\$ 13,563,508	\$ 12,624,891	\$ 41,994,907	\$ 54,619,798	\$ 53,884,586	\$ -	\$ 53,884,586	\$ 735,212	1.36%
Institution and Service Privilege Tax	\$ 15	\$ 2,860	\$ 25,317	\$ 28,192	\$ 469,194	\$ 3,455	\$ 3,872	\$ 28,192	\$ 476,520	\$ 504,712	\$ 588,345	\$ -	\$ 588,345	\$ (83,633)	-14.21%
Facility Usage Fee	\$ 167,302	\$ 1,100,951	\$ 77,187	\$ 1,345,440	\$ 881,022	\$ 1,782,230	\$ 2,078,125	\$ 1,345,440	\$ 4,741,378	\$ 6,086,818	\$ 5,098,735	\$ -	\$ 5,098,735	\$ 988,083	19.38%
Payroll Preparation Tax	\$ 886,742	\$ 3,443,246	\$ 10,654,586	\$ 14,984,574	\$ 18,188,648	\$ 14,694,361	\$ 14,241,806	\$ 14,984,574	\$ 47,124,816	\$ 62,109,389	\$ 60,554,227	\$ -	\$ 60,554,227	\$ 1,555,162	2.57%
Local Service Tax	\$ 525,684	\$ 2,916,120	\$ 130,378	\$ 3,572,182	\$ 3,437,972	\$ 3,563,055	\$ 3,620,224	\$ 3,572,182	\$ 10,621,251	\$ 14,193,433	\$ 14,145,396	\$ -	\$ 14,145,396	\$ 48,037	0.34%
Public Service Privilege	\$ -	\$ 808,271	\$ 81,870	\$ 890,142	\$ 378,783	\$ 192,774	\$ 346,573	\$ 890,142	\$ 918,129	\$ 1,808,271	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 808,271	80.83%
Act 77 - Tax Relief	\$ 1,802,858	\$ 2,104,671	\$ 1,283,957	\$ 5,191,486	\$ 4,939,232	\$ 5,277,183	\$ 4,974,179	\$ 5,191,486	\$ 15,190,594	\$ 20,382,080	\$ 20,412,785	\$ -	\$ 20,412,785	\$ (30,705)	-0.15%
License and Permit	\$ 805,459	\$ 1,022,772	\$ 1,246,557	\$ 3,074,787	\$ 3,013,808	\$ 2,588,389	\$ 2,487,543	\$ 3,074,787	\$ 8,089,740	\$ 11,164,527	\$ 12,517,240	\$ -	\$ 12,517,240	\$ (1,352,713)	-10.81%
Charges for Services	\$ 913,287	\$ 9,529,569	\$ 2,247,506	\$ 12,690,363	\$ 7,281,517	\$ 6,960,899	\$ 8,330,395	\$ 12,690,363	\$ 22,572,810	\$ 35,263,173	\$ 37,731,678	\$ -	\$ 37,731,678	\$ (2,468,505)	-6.54%
Fines and Forfeits	\$ 113,316	\$ 2,682,096	\$ 153,581	\$ 2,948,992	\$ 478,020	\$ 2,728,911	\$ 2,705,518	\$ 2,948,992	\$ 5,912,449	\$ 8,861,441	\$ 9,091,407	\$ -	\$ 9,091,407	\$ (229,966)	-2.53%
Intergovernmental	\$ 2,900,000	\$ 1,978,404	\$ -	\$ 4,878,404	\$ 9,753,180	\$ 20,976,678	\$ 10,769,245	\$ 4,878,404	\$ 41,499,103	\$ 46,377,507	\$ 46,008,972	\$ -	\$ 46,008,972	\$ 368,536	0.80%
Interest Earnings	\$ 8,558	\$ 10,869	\$ 26,847	\$ 46,273	\$ 42,722	\$ 45,162	\$ 24,192	\$ 46,273	\$ 112,076	\$ 158,349	\$ 139,117	\$ -	\$ 139,117	\$ 19,232	13.82%
Non-Profit Payment for Services	\$ 58,634	\$ 66,580	\$ 119,735	\$ 244,949	\$ 138,299	\$ 20,000	\$ 26,304	\$ 244,949	\$ 184,603	\$ 429,552	\$ 400,000	\$ -	\$ 400,000	\$ 29,552	7.39%
Miscellaneous	\$ 1,871	\$ 2,476	\$ 812	\$ 5,159	\$ 9,246	\$ 5,631	\$ 6,784	\$ 5,159	\$ 21,662	\$ 26,821	\$ 37,953	\$ -	\$ 37,953	\$ (11,132)	-29.33%
Total Revenues	\$ 20,354,887	\$ 150,343,430	\$ 38,304,149	\$ 209,002,466	\$ 108,815,070	\$ 120,064,250	\$ 96,311,516	\$ 209,002,466	\$ 325,190,835	\$ 534,193,301	\$ 525,005,696	\$ -	\$ 525,005,696	\$ 9,187,605	1.75%
Expenditures															
Salaries and Wages	\$ 15,349,292	\$ 19,608,288	\$ 14,532,992	\$ 49,490,572	\$ 54,069,503	\$ 54,633,577	\$ 46,077,935	\$ 49,490,572	\$ 154,781,015	\$ 204,271,587	\$ 205,632,025	\$ -	\$ 205,632,025	\$ (1,360,438)	-0.66%
Employee Benefits	\$ 11,183,216	\$ 7,676,224	\$ 22,522,290	\$ 41,381,730	\$ 39,493,728	\$ 39,595,842	\$ 45,496,342	\$ 41,381,730	\$ 124,585,912	\$ 165,967,642	\$ 167,782,939	\$ 52,597	\$ 167,835,536	\$ (1,867,894)	-1.11%
Professional and Technical Services	\$ 1,357,862	\$ 1,156,798	\$ 554,156	\$ 3,068,815	\$ 3,950,485	\$ 3,448,216	\$ 3,056,608	\$ 3,068,815	\$ 10,455,309	\$ 13,524,125	\$ 12,902,090	\$ 1,631,161	\$ 14,533,251	\$ (1,009,127)	-6.94%
Property Services	\$ 1,544,502	\$ 2,035,652	\$ 1,571,855	\$ 5,152,008	\$ 5,103,520	\$ 5,371,974	\$ 5,167,575	\$ 5,152,008	\$ 15,643,069	\$ 20,795,077	\$ 21,038,205	\$ 40,383	\$ 21,078,588	\$ (283,511)	-1.35%
Other Services	\$ 310,151	\$ 209,048	\$ 98,210	\$ 617,409	\$ 436,639	\$ 413,458	\$ 375,162	\$ 617,409	\$ 1,225,259	\$ 1,842,668	\$ 1,896,107	\$ 65,618	\$ 1,961,725	\$ (119,058)	-6.07%
Supplies	\$ 1,348,276	\$ 1,228,964	\$ 819,351	\$ 3,396,591	\$ 3,704,808	\$ 3,686,313	\$ 3,639,420	\$ 3,396,591	\$ 11,030,540	\$ 14,427,131	\$ 15,295,392	\$ 126,391	\$ 15,421,783	\$ (994,652)	-6.45%
Property	\$ 452,970	\$ 28,464	\$ 35,136	\$ 516,569	\$ 1,505,799	\$ 438,999	\$ 168,065	\$ 516,569	\$ 2,112,863	\$ 2,629,432	\$ 2,318,428	\$ 469,986	\$ 2,788,414	\$ (158,981)	-5.70%
Miscellaneous	\$ 811,534	\$ 23,149	\$ 212,745	\$ 1,047,428	\$ 1,256,444	\$ 998,230	\$ 998,245	\$ 1,047,428	\$ 3,252,920	\$ 4,300,348	\$ 3,505,781	\$ 804,000	\$ 4,309,781	\$ (9,433)	-0.22%
Debt Service	\$ -	\$ 26,337,168	\$ -	\$ 26,337,168	\$ -	\$ 62,006,074	\$ 268,983	\$ 26,337,168	\$ 62,275,056	\$ 88,612,224	\$ 88,612,225	\$ -	\$ 88,612,225	\$ (0)	0.00%
Total Expenditures	\$ 32,357,803	\$ 58,303,754	\$ 40,346,734	\$ 131,008,290	\$ 109,520,926	\$ 170,592,681	\$ 105,248,335	\$ 131,008,290	\$ 385,361,943	\$ 516,370,233	\$ 518,983,192	\$ 3,190,136	\$ 522,173,328	\$ (5,803,094)	-1.11%
Net Operating Balance	\$ (12,002,916)	\$ 92,039,676	\$ (2,042,584)	\$ 77,994,175	\$ (705,857)	\$ (50,528,432)	\$ (8,936,820)	\$ 77,994,175	\$ (60,171,108)	\$ 17,823,067	\$ 6,022,505	\$ (3,190,136)	\$ 2,832,369		

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending March 31, 2016

**Act 47
Coordinators'
Report**

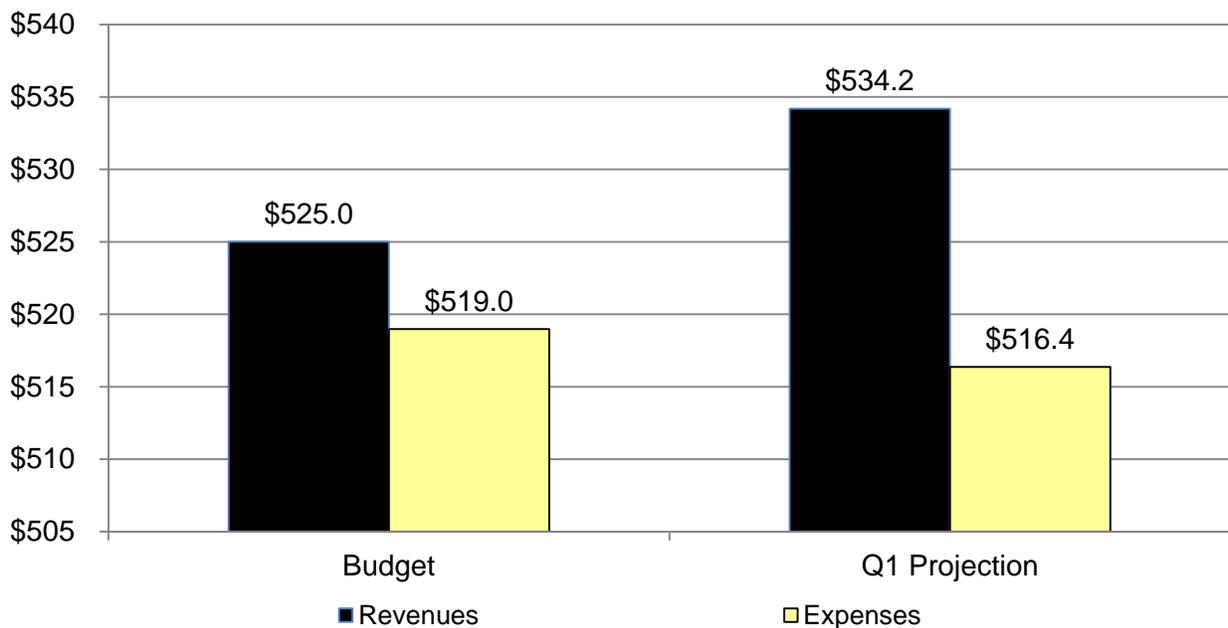
May 11, 2016

We have reviewed the City of Pittsburgh’s Quarterly Financial and Performance Report for the first quarter of 2016. This report covers the first three-month period of the City’s 2016 fiscal year, running from January 1, 2016 through March 31, 2016.

The primary goal of our review is to assess the City’s financial performance for the quarter, discuss revenue and expenditure trends, and consider the implications those trends hold for final 2016 results and future financial performance. We will also highlight potential threats to the City’s finances, any opportunities to improve projections and potential variances under the Act 11 process. Variances are defined as adverse changes of more than one percent of any individual departmental budget or revenue line reasonably projected to occur at year end.

Based on the first quarter results, City Finance forecasts total General Fund revenues will exceed expenditures under the adopted budget by \$17.8 million or 3.5 percent. It is important to note that these projections assume the City will receive the \$10 million in the 2% Local Share of Slots Revenue. The uses of those funds are subject to, and governed by, the provisions of Act 71 of 2004.

Revenues and Expenses – Budget and Q1 Year End Projection (\$ Millions)



The City projects revenue to exceed budget by \$9.2 million (or 1.8 percent) due to higher deed transfer tax revenues from a one-time sale of a commercial property and higher real estate taxes as a result of growth in the City’s tax base. The City also projects higher payroll preparation tax and amusement tax revenues.

On the expenditure side, the City projects it will spend \$2.6 million (or 0.5 percent) less than its original adopted budget of \$519.0 million. The marginal savings is primarily related to lower than anticipated spending on salaries and employee benefits across multiple departments.

Revenues

As stated in previous reports, the City implemented a new financial management system in 2012 and changed how the City tracks revenues in its quarterly reports. Because it has been five years since the City started implementing the system, the table at the end of the report will now show the City's year-end revenues for the last five years according to the new account structure.

Starting with this report, the City has also made one change to how it projects revenues. The City now subscribes to an external data analytics firm where the City would receive city-level and county-level economic indicators such as non-farm wages, gross county product, retail sales and city employment throughout the year. The City uses these external economic indicators and determines their impact on selected revenues through regression analyses in order to refine the revenue projections.

Revenue performance

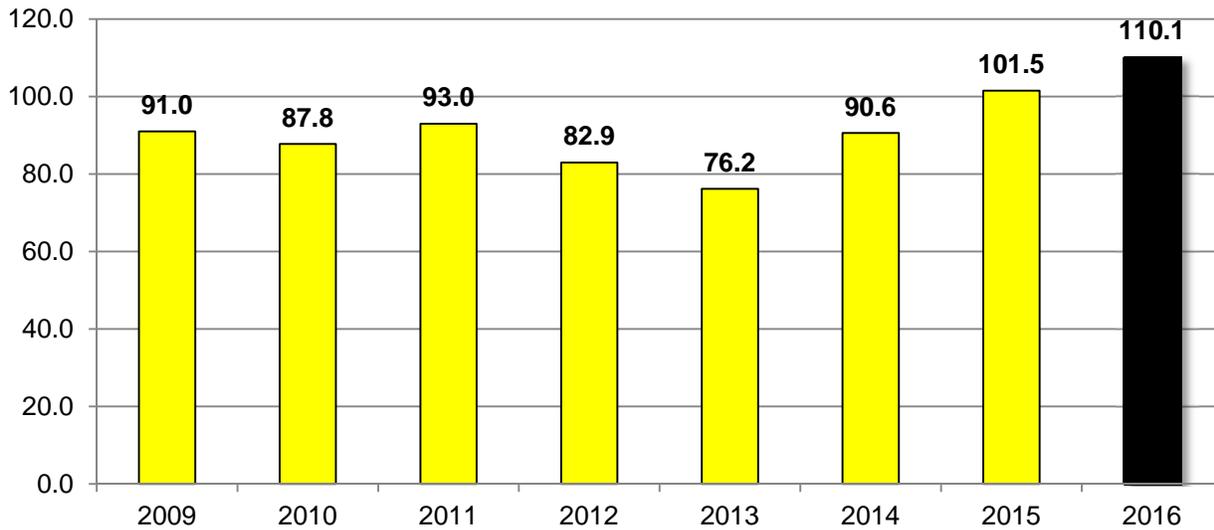
Based on the first quarter results, the City projects \$534.2 million in total year-end revenue for 2016, which would be \$9.2 million (or 1.8 percent) more than budgeted. Most of the increase was due to higher-than-anticipated deed transfer and real estate tax. As noted earlier, the projected revenues also assume the City will receive \$10 million in 2% local share of slots revenue which is distributed by the ICA.

Through Q1 2016 the City collected \$209.0 million, which was \$26.7 million (or 14.6 percent) more than it collected in Q1 2015.¹ The largest factor in the increase was a timing quirk related to the parking meter money remitted by the Pittsburgh Parking Authority (+\$10.8 million), but there were also higher collections from the earned income (+\$2.0 million) and deed transfer tax (+\$2.5 million). Real estate tax collections were also \$8.9 million higher as discussed below.

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

¹ The City collected \$182.3 million through Q1 2015, excluding the fund balance transfer of \$1.9 million. Including the transfer in fund balance, the City collected \$184.2 million through Q1 2015.

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



	2009	2010	2011	2012	2013	2014	2015	2016
Q1 Revenue	91,001,302	87,765,515	92,989,670	82,941,344	76,170,459	90,594,780	101,520,744	110,131,276
Tax Rate	10.80	10.80	10.80	10.80	7.56	7.56	8.06	8.06
Year-end Revenue	123,791,614	123,745,257	125,558,087	126,573,650	119,337,756	119,049,204	129,666,205	132,533,707 ²
Q1 Collection	74%	71%	74%	66%	64%	76%	78%	83%

In 2015 the City increased its tax rate to 8.06 mills to restore the lost revenue from the millage drop in 2013, as recommended by the Amended Recovery Plan. First-quarter collections in 2015 increased to 78 percent of the eventual year-end total. The City mailed the real estate tax bills earlier than usual this year, so a higher percentage of the anticipated total arrived before the end of the first quarter.

The stronger collection through Q1 2016 was also due to 3 percent growth in the City’s real estate tax base, particularly non-residential properties where the total assessed value grew by 4.8 percent from \$8.4 billion to \$8.8 billion.

The City projects six of its 20 revenue categories will have a “variance” in 2015. Variances are defined as an adverse change of at least one percent relative to the budget. Of those six categories, the two that will fall at least \$300,000 short of budget are shown below.³

² Year-end estimate as stated in the City’s 2016 Q1 report

³ The five categories with smaller variances are institution and service privilege tax (\$84,000), Act 77 tax relief (\$31,000), miscellaneous (\$11,000) and other taxes (\$7,000)

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

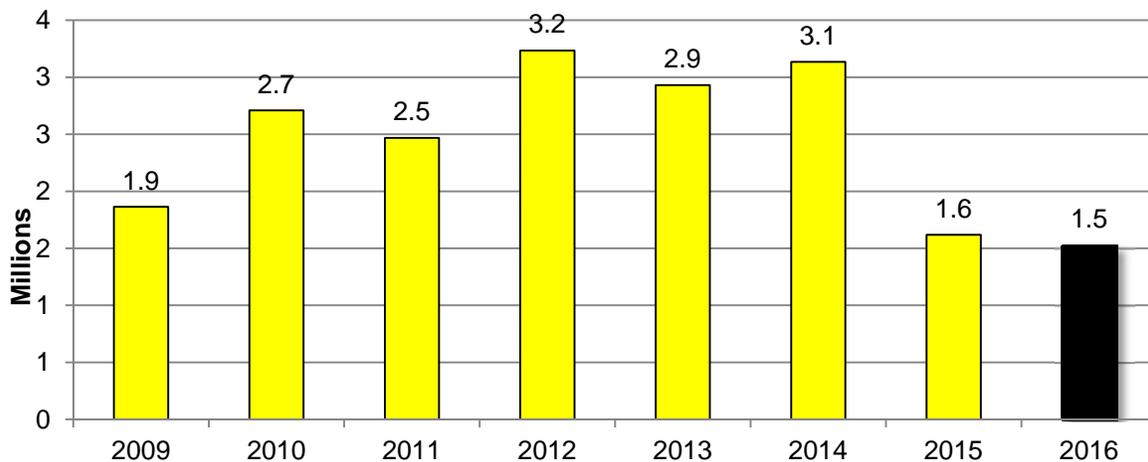
	Projected FY2016	Budgeted FY2016	Variance (\$)	Variance (%)
Charges for Services	35,263,173	37,731,678	(2,468,505)	-6.5%
License and Permit	11,164,527	12,517,240	(1,352,713)	-10.8%
Total	46,427,700	50,248,918	(3,821,217)	-7.6%

The shortfall in **service charge** revenue is partly due to an accounting quirk with the daily parking meter revenues. The City has a standing agreement with the Pittsburgh Parking Authority (PPA) through which the PPA transfers daily parking meter revenues to the City on an annual basis. The PPA transferred the 2015 parking meter revenue to the City in early 2016 and will transfer the 2016 revenue in early 2017. Last year some parking spaces were taken out of operation and the City was still in the process of implementing new technology improvements for better revenue collections. So the 2015 revenues (budgeted for 2015 but received in early 2016) will be lower than the 2016 revenues (budgeted for 2016 but received in early 2017).⁴

As explained in the City’s narratives, the shortfall in charges for services is also due to less-than-expected EMS revenues. Through March 2016, the City received \$1.5 million, less than half of what the City collected through Q1 2014. Compared to the adjusted 2015 Q1 figures⁵, the City collected \$1.3 million less in EMS revenues through Q1 2016, representing a 46.0 percent drop.

The City budgeted \$11.8 million in 2015 and now projects \$10.8 million for EMS revenues. At that level, EMS revenues would be \$94,000 (or 0.9 percent) less than last year’s total of \$10.9 million.

First-Quarter EMS Revenues, 2009 - 2016



⁴ The 2015 Q4 reported the revenues from the Parking Authority as revenues accrued to 2015, but after discussion with the auditors, the City reversed the accrual and will continue to report on a cash basis in these quarterly reports.

⁵ The City collected \$2.8 million in EMS revenues through Q1 2015 after adjusting for a timing quirk.

The shortfall in **licenses and permits** is due to a \$1.6 million shortfall in rental registration fees. As part of the 2016 budget, the City proposed a new rental registration fee of \$65 per unit for rental property owners that was expected to generate \$1.6 million this year. The revenue, however, is contingent upon passing an ordinance authorizing the fee. The latest year-end projections do not show any revenue from this source.

The City also projects a \$230,000 shortfall in **fine and forfeits** that is due to lower collections in traffic court revenues and projects collecting \$223,000 (or 0.2 percent) less in **earned income tax** revenues. The City adjusted its assumed growth from 2015 to four percent based on the forecasted wage growth in Allegheny County.

More than offsetting these variances, the City projects seven categories will exceed budget by at least \$500,000. The **deed transfer tax** is projected to exceed budget by \$5.2 million (or 24.0 percent). As stated in the City’s narratives, the positive variance is primarily due to a \$2.9 million tax payment for the sale of a large commercial property. The growth in the number of sales and sale prices of single-family homes, which represent three-quarters of the property sales in the City, also contribute to the projected increased collections.

The **payroll preparation tax** is projected to exceed the budget by \$1.6 million (or 2.6 percent) assuming a 4.7 percent growth over 2015 collections. The growth was forecasted using Allegheny County non-farm wages as a proxy for payroll growth in the City. Both the **amusement tax** and the **facility usage tax** are also projected to exceed their budget targets because of the projected growth in the sports teams and clubs industry.

As stated in the City’s narratives, the \$808,000 projected positive variance in **public service privilege tax** is due to a delinquent payment of approximately \$700,000, resulting in a one-time increase in revenues. The City also revised its **parking tax** projections to reflect the Gross County Product forecast, exceeding the budget target by 735,000 (or 1.4 percent).

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

	Projected FY2016	Budgeted FY2016	Variance (\$)	Variance (%)
Deed Transfer Tax	26,676,117	21,512,478	5,163,639	24.0%
Real Estate Taxes	136,559,086	134,125,804	2,433,282	1.8%
Payroll Preparation Tax	62,109,389	60,554,227	1,555,162	2.6%
Amusement Tax	17,699,346	16,254,279	1,445,067	8.9%
Facility Usage Fee	6,086,818	5,098,735	988,083	19.4%
Public Service Privilege	1,808,271	1,000,000	808,271	80.8%
Parking Tax	54,619,798	53,884,586	735,212	1.4%
Total	305,558,825	292,430,109	13,128,716	4.5%

Expenses

The City spent \$131.0 million or 25.2 percent of its annual \$519.0 million operating budget through the first quarter of 2016. Based on those results, the City projects it will spend \$516.4 million this year, which would be \$2.6 million or 0.5 percent less than budgeted.⁶ At that level, 2016 expenditures would be 4.3 percent higher than last year's non-audited total of \$495.0 million.

The City projects year-end expenditures will finish at or below budget for seven of the nine subclasses. The subclass with the largest savings by dollar amount is **employee benefits** (\$1.8 million or 1.1 percent). Most of the savings comes from active employees' and retirees' health insurance, where the City projects to spend \$827,000 (or 1.3 percent) less than budgeted. The City also projects it will spend \$446,000 (or 5.3 percent) less than budgeted on social security.

The subclass with the second largest savings by dollar amount is **salaries and wages** (\$1.4 million or 0.7 percent). The savings is largely driven by vacancies. The City had 3,131 filled full-time positions across all funds as of March 18, 2016 compared to 3,257 budgeted positions. The Department of Public Works has the largest savings by dollar amount, with 44 vacant full-time positions at the end of the first quarter. The City projects the Department spending \$28.1 million in total salaries and wages, which would be \$315,000 (or 1.1 percent) less than budgeted.

The City also projects to generate \$871,000 (or 5.7 percent) savings in the **supplies** subclass that is driven primarily by lower fuel spending. The City budgeted \$4.1 million in fuel and now projects to spend \$3.6 million. The rest of the savings is driven by lower operational supplies spending in Police and EMS.

The three subclasses where the City projects to spend more than budgeted are miscellaneous (\$795,000 or 22.7 percent), professional and technical services (\$622,000 or 4.8 percent), and property (\$311,000 or 13.4 percent).

The City projects to exceed its budget targets in these subclasses because of prior year encumbrances. Encumbrances are expenditures that the City incurred in 2015, but will not actually be processed for payment until 2016. For example, the City had \$1.6 million in encumbrances for **professional and technical services**. Paying those encumbrances in 2016 will push the City over the \$12.9 million budget allocation. If \$1.6 million re-appropriated from the 2015 budget is added to the \$12.9 million allocation for 2016, then the City projects it will spend \$1.0 million less than budgeted.

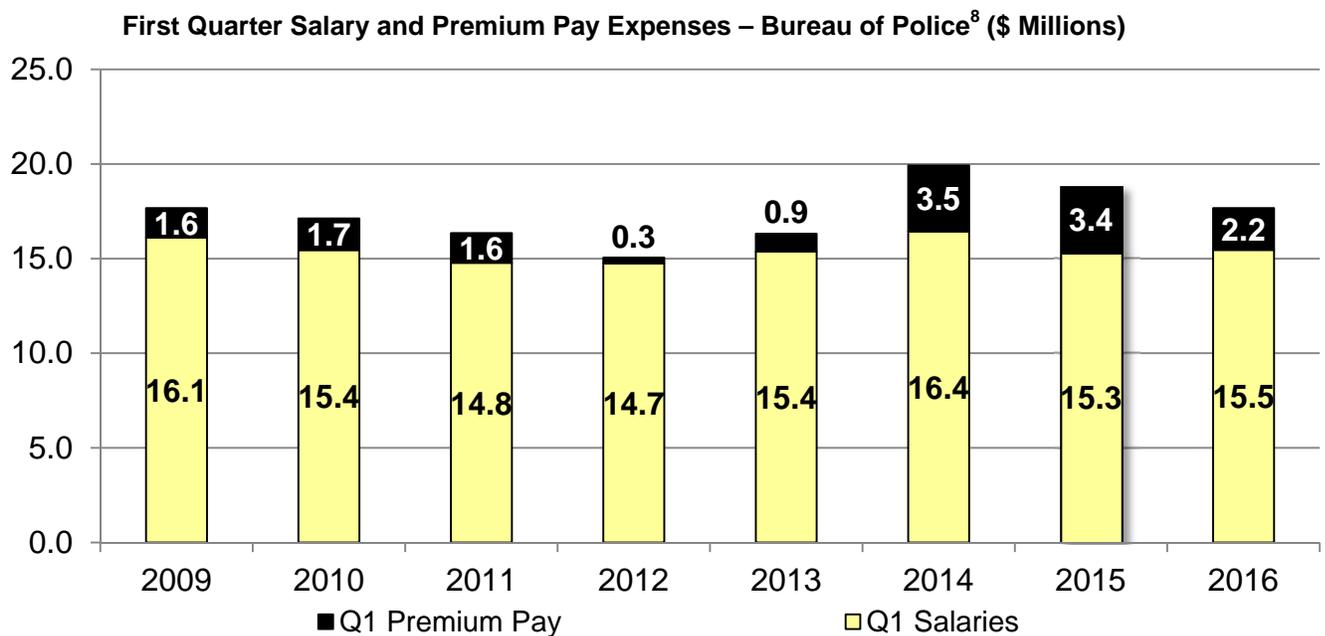
Expenditures by department

When compared to the approved 2016 budget, the City projects nine departments or bureaus will spend more than budgeted this year. Most of these departments are projected to exceed their budget targets due to encumbrances that push them over the budget targets. The other driver of

⁶ The City's adopted budget has \$519.0 million in expenditures. The City's quarterly report shows another \$3.2 million re-appropriated from 2015 to cover encumbrances dating back to last year.

departments exceeding their budget targets is unbudgeted personal leave buyback spending. In 2016 the City began to track personal leave buyback spending by department instead of centrally in the Department of Personnel and Civil Service Commission. So while some individual departments are projected to exceed their personal leave buyback budgets, the City as a whole is projected to generate \$96,000 (or 6.6 percent) in savings across all departments.

The **Bureau of Police** is the City’s largest unit by budget size and headcount, and personnel costs account for the majority of the Bureau’s spending. The City spent \$15.5 million on salaries, in-grade pay and longevity through Q1 2016, which was \$114,000 (or 0.7 percent) more than through the same period last year.⁷ The increase is due in part to the hiring of 62 new recruits in March, increasing the headcount to 970 as of the last pay period of the first quarter, compared to 926 at the same time last year. When combined with premium pay, the City spent \$17.7 million on these forms of cash compensation through the first quarter this year.

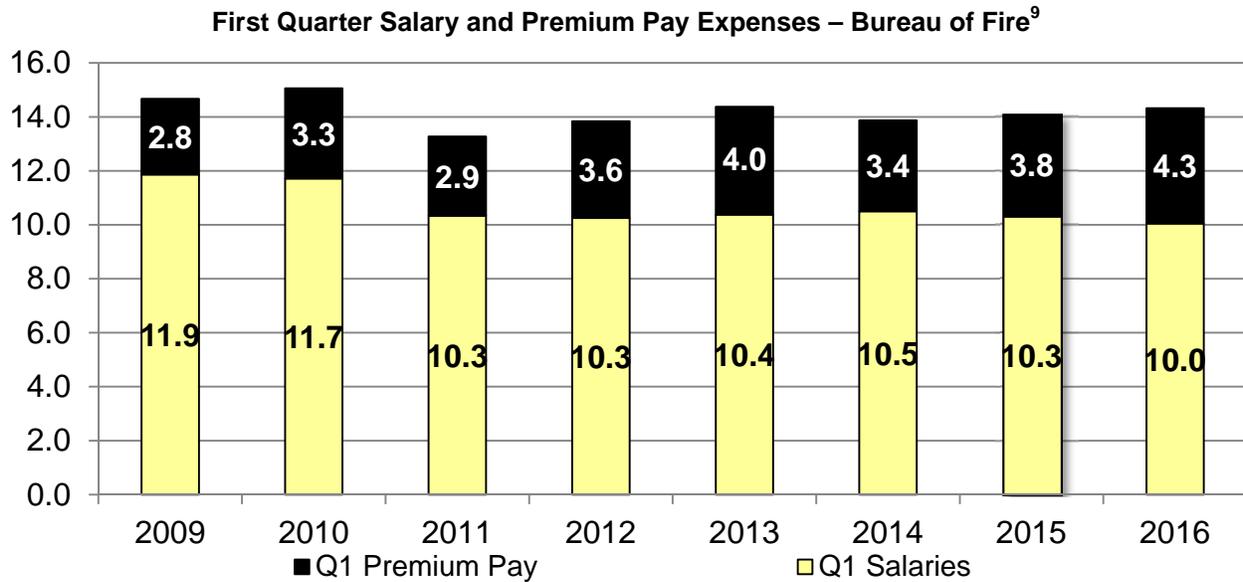


The high premium pay spending in 2014 and 2015 relative to other years was due in part to changes in how the City tracks premium payments to off-duty police officers providing additional security to outside entities (i.e. secondary employment). In 2014 and 2015 the City recorded all premium payment expenditures, including those related to secondary employment, in the General Fund and then transferred money from the Secondary Employment Trust Fund to the General Fund as a reimbursement later in the year. Starting this year the City is paying those secondary employment claims directly from that Trust Fund, so the General Fund total is not inflated. The \$2.2 million shown for 2016 is the net total, without any secondary employment claims.

⁷ The comparisons include in-grade pay and longevity in all years. Uniform allowance is excluded for consistency with prior years.

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

Looking at the **Bureau of Fire**, the City spent less on salaries (\$293,000 or 2.8 percent) and more on premium pay (\$521,000 or 13.9 percent) than in Q1 2015.



The Fire Department had 674 firefighters at the end of Q1 2016, including 32 new recruits who entered the Academy in January. Salary spending dropped despite the increase in headcount from 610 at the end of Q1 2015 to 674 at the end of Q1 2016. The decrease is likely due to savings generated when firefighters retire and are replaced by new recruits with a lower starting salary.

Because new recruits who are still in the Academy cannot be deployed to fulfill the minimum staffing requirements, the City increased its callback hours from 74,897 in Q1 2015 to 91,294 in Q1 2016. Premium pay spending as a result increased by \$521,000 (or 13.9 percent), and total fire cash compensation increased by \$228,000 (or 1.6 percent). The recruits who entered the Academy in January will complete training in September this year and the City anticipates running an additional training academy in the second quarter.

Staffing¹⁰

As of the last pay period in Q1 2016, the total active employee headcount across all funds was 3,316, which is 114 more than during the last pay period of Q4 2015. The table below shows the departments and bureaus with a net head count change of at least three over this time.

⁹ Salary expenditures include in-grade pay and longevity in all years. Uniform allowance is excluded for consistency with prior years.

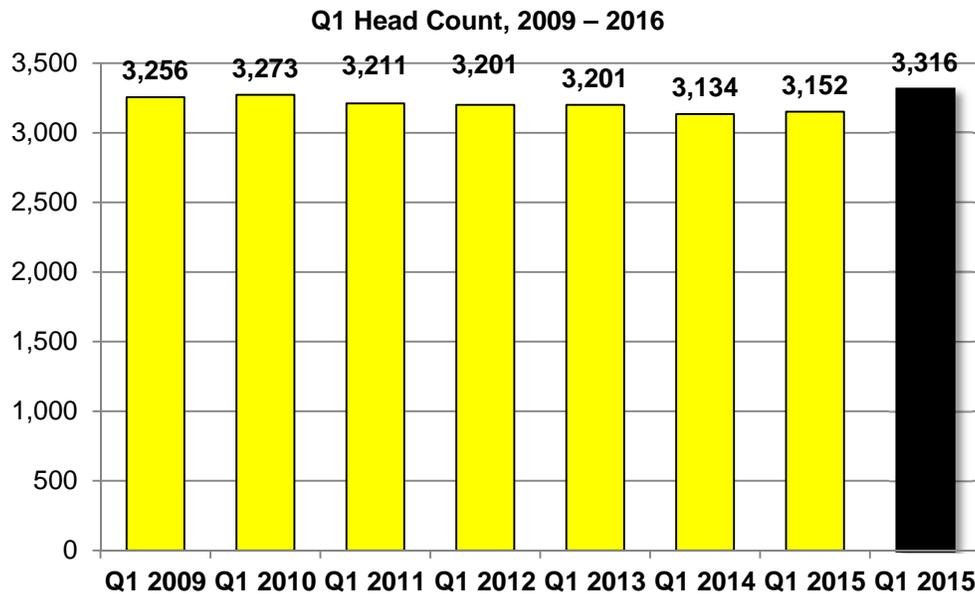
¹⁰ The headcount figures used here cover all City funds. They include all active employees, including those on various types of leave.

Head Count Change by Department/Bureau

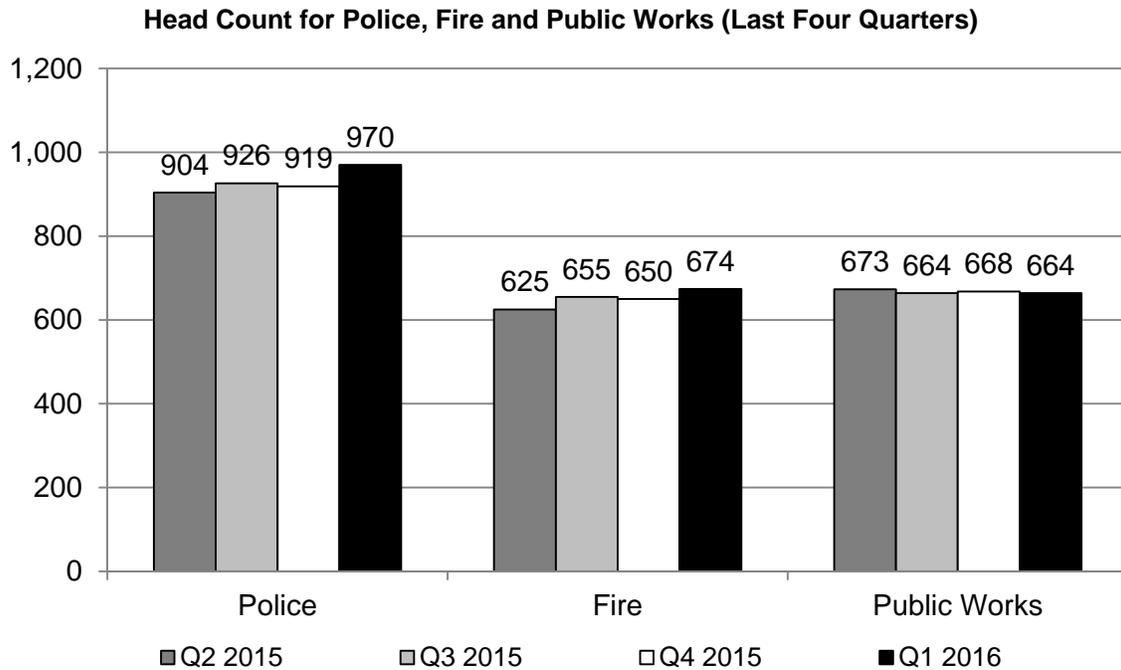
	Q4 2015	Q1 2016	Change	Change (%)
Police	919	970	51	5.5%
Fire	650	674	24	3.7%
Parks	184	192	8	4.3%
Department of Innovation and Performance	59	64	5	8.5%
City Planning	48	53	5	10.4%
EMS	171	176	5	2.9%
Permits, Licenses and Inspections	64	68	4	6.3%
Mayor's Office	13	16	3	23.1%
Office of Management and Budget	24	27	3	12.5%
Public Works	668	664	-4	-0.6%
Citywide	3,202	3,316	114	3.6%

The headcount increase in Police and Fire is due to the hiring of new recruits in the first quarter in anticipation of resignations and retirements later in the year. The increase in Parks is due to seasonal part-time hiring, and the decrease in Public Works headcount is due to vacancies as mentioned previously.

The following chart compares head count for the first quarters of 2009 through 2016, accounting for seasonal changes during the year. Head count increased by 164 positions (or 5.8 percent) compared to Q1 2015 due primarily to the hiring of new recruits in Police and Fire.



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.¹¹ Both Police and Fire have more employees now than a year ago, while headcount for Public Works dropped by four as a result of continued vacancies.



Summary

Based on this year’s first quarter results, the City projects General Fund revenues will exceed budget by \$9.2 million (or 1.8 percent) and expenditures will finish below budget (adopted budget with prior year encumbrances) by \$5.8 million, or 1.1 percent. These projections assume the City will receive the \$10 million in the 2% Local Share of Slots Revenue.

On the revenue side, the City projects revenue to exceed the budget target by \$9.2 million (or 1.8 percent) due to higher deed transfer tax revenues from a one-time sale of a commercial property and higher real estate taxes as a result of growth in the City’s taxable tax base. The City also projects higher revenue than budgeted from the payroll preparation and amusement taxes.

On the expenditure side, the City projects it will spend \$2.6 million (or 0.5 percent) less than its original adopted budget of \$519.0 million. The marginal savings is primarily related to lower than anticipated spending on salaries and employee benefits across multiple departments.

¹¹ Please note these head count figures include uniform and civilian employees for Police and Fire. For Public Works, the figures include employees in the Bureau of Environmental Services and the Bureau of Engineering and Construction.

Historical Revenues Tracked According to the Financial System Implemented in 2012

	1Q FY2012	1Q FY2013	1Q FY2014	1Q FY2015	1Q FY2016	1Q FY15 to 1Q FY16 Difference	% Difference
Real Estate Taxes	\$84,639,263	\$77,590,137	\$92,065,084	\$102,910,468	\$111,836,462	\$8,925,994	8.7%
Other Taxes	\$42,757	\$24,701	\$8,373	(\$79,126)	(\$5,159)	\$73,967	-93.5%
Amusement Tax	\$1,962,301	\$1,586,339	\$3,425,668	\$3,749,288	\$3,473,081	(\$276,207)	-7.4%
Earned Income Tax	\$10,347,379	\$20,944,898	\$21,394,408	\$21,714,544	\$23,739,405	\$2,024,861	9.3%
Deed Transfer Tax	\$2,452,426	\$3,198,452	\$4,667,233	\$4,980,880	\$7,432,844	\$2,451,964	49.2%
Parking Tax	\$11,353,153	\$11,349,192	\$11,678,253	\$12,100,659	\$12,624,891	\$524,231	4.3%
Institution and Service Privilege Tax	\$46,985	\$11,475	\$32,485	\$46,038	\$28,192	(\$17,846)	-38.8%
Facility Usage Fee	\$1,002,801	\$519,960	\$958,334	\$1,140,107	\$1,345,440	\$205,333	18.0%
Payroll Preparation Tax	\$13,096,373	\$13,743,730	\$13,712,639	\$14,560,298	\$14,984,574	\$424,276	2.9%
Local Service Tax	\$3,396,364	\$3,464,464	\$3,534,862	\$3,482,200	\$3,572,182	\$89,982	2.6%
Public Service Privilege	\$80,426	\$6,927	\$19,376	\$90,478	\$890,142	\$799,664	883.8%
Act 77 - Tax Relief	\$3,686,138	\$3,496,716	\$3,696,892	\$5,010,192	\$5,191,486	\$181,294	3.6%
License and Permit	\$2,124,578	\$2,269,726	\$2,250,941	\$2,441,007	\$3,074,787	\$633,780	26.0%
Charges for Services	\$6,646,994	\$4,300,503	\$5,768,237	\$4,373,339	\$12,690,363	\$8,317,024	190.2%
Fines and Forfeits	\$2,328,572	\$2,127,759	\$2,333,020	\$403,055	\$2,948,992	\$2,545,937	631.7%
Intergovernmental	\$705,124	\$232,654	\$6,178,299	\$5,100,680	\$4,878,404	(\$222,276)	-4.4%
Interest Earnings	\$16,999	\$7,295	\$9,649	\$12,076	\$46,273	\$34,198	283.2%
Non-Profit Payment for Services	\$460,795	\$27,000	\$105,430	\$239,408	\$244,949	\$5,541	2.3%
Miscellaneous	\$44,393	\$7,115	\$1,700	\$53,220	\$5,159	(\$48,061)	-90.3%
Beginning Fund Balance	\$0	\$0	\$7,100,000	\$1,902,000	\$0	(\$1,902,000)	-100.0%
Total Revenues	\$144,433,820	\$144,909,042	\$178,940,883	\$184,230,812	\$209,002,466	\$24,771,654	13.4%

Source: Revenues shown are year-to-date. Data comes from the first quarter reports for 2012 through 2016. Quarterly report numbers are unaudited and subject to change.

City of Pittsburgh
**Quarterly Financial &
Performance Report**
For the Period Ending March 31, 2016

Revenues

2016 Monthly Revenue Summary

	Jan	Feb	Mar	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Estimated	Year End	Total	Variance	% Variance
	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Actual	Revenues	Estimate	Budget	Projected to Budget	Actual to Budget
Real Estate Taxes	3,924,956	98,962,410	8,949,097	\$ 111,836,462	\$ 12,323,484	\$ 8,589,841	\$ 3,809,299	\$ 111,836,462	\$ 24,722,624	\$ 136,559,086	134,125,804	\$ 2,433,282	1.81%
Other Taxes	1,088	79	(6,327)	\$ (5,159)	\$ -	\$ -	\$ -	\$ (5,159)	\$ -	\$ (5,159)	1,345	\$ (6,504)	-483.58%
Amusement Tax	465,579	1,865,625	1,141,877	\$ 3,473,081	\$ 3,224,883	\$ 8,522,128	\$ 2,479,255	\$ 3,473,081	\$ 14,226,265	\$ 17,699,346	16,254,279	\$ 1,445,067	8.89%
Earned Income Tax	2,409,523	14,881,767	6,448,115	\$ 23,739,405	\$ 24,380,520	\$ 21,824,802	\$ 21,333,312	\$ 23,739,405	\$ 67,538,634	\$ 91,278,039	91,501,350	\$ (223,311)	-0.24%
Deed Transfer Tax	1,628,705	4,637,710	1,166,430	\$ 7,432,844	\$ 5,702,252	\$ 8,029,641	\$ 5,511,381	\$ 7,432,844	\$ 19,243,273	\$ 26,676,117	21,512,478	\$ 5,163,639	24.00%
Parking Tax	3,741,310	4,326,955	4,556,626	\$ 12,624,891	\$ 14,172,289	\$ 14,259,111	\$ 13,563,508	\$ 12,624,891	\$ 41,994,907	\$ 54,619,798	53,884,586	\$ 735,212	1.36%
Institution and Service Privilege Tax	15	2,860	25,317	\$ 28,192	\$ 469,194	\$ 3,455	\$ 3,872	\$ 28,192	\$ 476,520	\$ 504,712	588,345	\$ (83,633)	-14.21%
Facility Usage Fee	167,302	1,100,951	77,187	\$ 1,345,440	\$ 881,022	\$ 1,782,230	\$ 2,078,125	\$ 1,345,440	\$ 4,741,378	\$ 6,086,818	5,098,735	\$ 988,083	19.38%
Payroll Preparation Tax	886,742	3,443,246	10,654,586	\$ 14,984,574	\$ 18,188,648	\$ 14,694,361	\$ 14,241,806	\$ 14,984,574	\$ 47,124,816	\$ 62,109,389	60,554,227	\$ 1,555,162	2.57%
Local Service Tax	525,684	2,916,120	130,378	\$ 3,572,182	\$ 3,437,972	\$ 3,563,055	\$ 3,620,224	\$ 3,572,182	\$ 10,621,251	\$ 14,193,433	14,145,396	\$ 48,037	0.34%
Public Service Privilege	-	808,271	81,870	\$ 890,142	\$ 378,783	\$ 192,774	\$ 346,573	\$ 890,142	\$ 918,129	\$ 1,808,271	1,000,000	\$ 808,271	80.83%
Act 77 - Tax Relief	1,802,858	2,104,671	1,283,957	\$ 5,191,486	\$ 4,939,232	\$ 5,277,183	\$ 4,974,179	\$ 5,191,486	\$ 15,190,594	\$ 20,382,080	20,412,785	\$ (30,705)	-0.15%
License and Permit	805,459	1,022,772	1,246,557	\$ 3,074,787	\$ 3,013,808	\$ 2,588,389	\$ 2,487,543	\$ 3,074,787	\$ 8,089,740	\$ 11,164,527	12,517,240	\$ (1,352,713)	-10.81%
Charges for Services	913,287	9,529,569	2,247,506	\$ 12,690,363	\$ 7,281,517	\$ 6,960,899	\$ 8,330,395	\$ 12,690,363	\$ 22,572,810	\$ 35,263,173	37,731,678	\$ (2,468,505)	-6.54%
Fines and Forfeits	113,316	2,682,096	153,581	\$ 2,948,992	\$ 478,020	\$ 2,728,911	\$ 2,705,518	\$ 2,948,992	\$ 5,912,449	\$ 8,861,441	9,091,407	\$ (229,966)	-2.53%
Intergovernmental	2,900,000	1,978,404	-	\$ 4,878,404	\$ 9,753,180	\$ 20,976,678	\$ 10,769,245	\$ 4,878,404	\$ 41,499,103	\$ 46,377,507	46,008,972	\$ 368,536	0.80%
Investment Earnings	8,558	10,869	26,847	\$ 46,273	\$ 42,722	\$ 45,162	\$ 24,192	\$ 46,273	\$ 112,076	\$ 158,349	139,117	\$ 19,232	13.82%
Non-Profit Payment for Services	58,634	66,580	119,735	\$ 244,949	\$ 138,299	\$ 20,000	\$ 26,304	\$ 244,949	\$ 184,603	\$ 429,552	400,000	\$ 29,552	7.39%
Miscellaneous	1,871	2,476	812	\$ 5,159	\$ 9,246	\$ 5,631	\$ 6,784	\$ 5,159	\$ 21,662	\$ 26,821	37,953	\$ (11,132)	-29.33%
Total Revenues	\$ 20,354,887	\$ 150,343,430	\$ 38,304,149	\$ 209,002,466	\$ 108,815,070	\$ 120,064,250	\$ 96,311,516	\$ 209,002,466	\$ 325,190,835	\$ 534,193,301	\$ 525,005,696	\$ 9,187,605	1.75%

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending March 31, 2016

Expenditures

**2016 Monthly Expenditure Summary
All Departments**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings) / Overage
City Council	\$ 146,526	\$ 147,171	\$ 141,796	\$ 435,493	\$ 558,371	\$ 558,371	\$ 489,754	\$ 435,493	\$ 1,606,495	\$ 2,041,989	\$ 2,131,655	\$ -	\$ 2,131,655	\$ (89,666)
City Clerk	\$ 73,314	\$ 59,119	\$ 61,180	\$ 193,613	\$ 306,595	\$ 293,595	\$ 266,003	\$ 193,613	\$ 866,192	\$ 1,059,805	\$ 1,123,127	\$ 24,525	\$ 1,147,652	\$ (87,847)
Mayor's Office	\$ 109,388	\$ 104,088	\$ 97,147	\$ 310,623	\$ 355,443	\$ 355,443	\$ 313,986	\$ 310,623	\$ 1,024,872	\$ 1,335,495	\$ 1,316,672	\$ -	\$ 1,316,672	\$ 18,823
Neighborhood Empowerment	\$ 63,417	\$ 56,454	\$ 56,396	\$ 176,267	\$ 276,396	\$ 296,011	\$ 265,970	\$ 176,267	\$ 838,376	\$ 1,014,643	\$ 1,074,153	\$ -	\$ 1,074,153	\$ (59,509)
Bureau of Management & Budget	\$ 1,276,023	\$ 1,213,133	\$ 967,644	\$ 3,456,800	\$ 3,988,026	\$ 4,198,526	\$ 3,915,382	\$ 3,456,800	\$ 12,101,933	\$ 15,558,733	\$ 16,240,678	\$ 220,807	\$ 16,461,485	\$ (902,752)
Innovation and Performance	\$ 889,711	\$ 2,115,299	\$ 946,388	\$ 3,951,398	\$ 3,838,122	\$ 3,838,122	\$ 3,691,423	\$ 3,951,398	\$ 11,367,668	\$ 15,319,066	\$ 15,403,709	\$ 153,167	\$ 15,556,876	\$ (237,810)
Human Relations Commission	\$ 12,353	\$ 16,970	\$ 21,424	\$ 50,747	\$ 88,783	\$ 88,783	\$ 78,530	\$ 50,747	\$ 256,096	\$ 306,843	\$ 338,223	\$ 2,111	\$ 340,334	\$ (33,492)
Controller's Office	\$ 309,085	\$ 275,550	\$ 293,467	\$ 878,102	\$ 1,096,805	\$ 1,090,365	\$ 963,038	\$ 878,102	\$ 3,150,209	\$ 4,028,311	\$ 4,058,847	\$ 18,849	\$ 4,077,696	\$ (49,385)
Finance	\$ 3,911,415	\$ 26,777,048	\$ 15,634,064	\$ 46,322,527	\$ 17,766,348	\$ 78,961,257	\$ 22,454,633	\$ 46,322,527	\$ 119,182,238	\$ 165,504,765	\$ 165,376,104	\$ 359,155	\$ 165,735,259	\$ (230,494)
Law	\$ 1,058,515	\$ 237,815	\$ 261,378	\$ 1,557,709	\$ 2,163,241	\$ 1,444,991	\$ 1,364,518	\$ 1,557,709	\$ 4,972,749	\$ 6,530,458	\$ 5,619,896	\$ 884,723	\$ 6,504,619	\$ 25,840
Ethics Board	\$ -	\$ -	\$ -	\$ -	\$ 14,626	\$ 23,439	\$ 22,939	\$ -	\$ 61,005	\$ 61,005	\$ 94,586	\$ -	\$ 94,586	\$ (33,581)
OMI	\$ 56,763	\$ 52,886	\$ 56,349	\$ 165,998	\$ 206,282	\$ 206,277	\$ 184,939	\$ 165,998	\$ 597,499	\$ 763,497	\$ 776,893	\$ -	\$ 776,893	\$ (13,397)
Personnel & CSC	\$ 4,282,342	\$ 4,189,473	\$ 3,980,051	\$ 12,451,866	\$ 13,530,045	\$ 14,104,019	\$ 14,591,127	\$ 12,451,866	\$ 42,225,192	\$ 54,677,058	\$ 57,595,761	\$ 659,231	\$ 58,254,993	\$ (3,577,935)
City Planning	\$ 272,629	\$ 195,994	\$ 198,045	\$ 666,668	\$ 816,839	\$ 995,089	\$ 721,452	\$ 666,668	\$ 2,533,379	\$ 3,200,047	\$ 3,163,540	\$ 112,026	\$ 3,275,566	\$ (75,519)
Permits, Licenses and Inspections	\$ 389,470	\$ 341,281	\$ 380,762	\$ 1,111,513	\$ 1,453,019	\$ 1,426,255	\$ 1,277,488	\$ 1,111,513	\$ 4,156,762	\$ 5,268,275	\$ 5,282,231	\$ 85,000	\$ 5,367,231	\$ (98,956)
Public Safety Administration	\$ 552,308	\$ 135,991	\$ 126,818	\$ 815,117	\$ 550,722	\$ 600,922	\$ 593,552	\$ 815,117	\$ 1,745,195	\$ 2,560,312	\$ 2,171,166	\$ 434,383	\$ 2,605,549	\$ (45,237)
Emergency Medical Services	\$ 1,453,046	\$ 1,514,951	\$ 1,383,013	\$ 4,351,010	\$ 4,662,817	\$ 4,742,658	\$ 3,914,597	\$ 4,351,010	\$ 13,320,072	\$ 17,671,083	\$ 17,798,873	\$ -	\$ 17,798,873	\$ (127,790)
Police	\$ 7,423,316	\$ 9,710,875	\$ 5,922,886	\$ 23,057,077	\$ 25,160,831	\$ 24,036,782	\$ 21,078,906	\$ 23,057,077	\$ 70,276,519	\$ 93,333,596	\$ 93,423,343	\$ 63,700	\$ 93,487,043	\$ (153,447)
Fire	\$ 5,746,867	\$ 7,051,011	\$ 5,918,231	\$ 18,716,108	\$ 18,184,428	\$ 18,680,806	\$ 16,011,395	\$ 18,716,108	\$ 52,876,629	\$ 71,592,737	\$ 71,060,369	\$ 12,600	\$ 71,072,969	\$ 519,768
Animal Control	\$ 106,494	\$ 85,789	\$ 77,620	\$ 269,903	\$ 371,071	\$ 387,521	\$ 342,691	\$ 269,903	\$ 1,101,284	\$ 1,371,186	\$ 1,689,696	\$ 131,049	\$ 1,820,746	\$ (449,559)
Public Works-Administration	\$ 101,393	\$ 81,262	\$ 78,400	\$ 261,056	\$ 313,368	\$ 312,493	\$ 282,155	\$ 261,056	\$ 908,016	\$ 1,169,071	\$ 1,182,370	\$ 18	\$ 1,182,388	\$ (13,316)
Public Works-Operations	\$ 2,157,331	\$ 2,279,197	\$ 2,135,796	\$ 6,572,323	\$ 7,215,735	\$ 7,221,168	\$ 6,667,190	\$ 6,572,323	\$ 21,104,093	\$ 27,676,416	\$ 27,657,484	\$ 7,067	\$ 27,664,551	\$ 11,865
Public Works-Environmental Services	\$ 1,263,275	\$ 975,922	\$ 935,111	\$ 3,174,308	\$ 3,833,634	\$ 3,852,557	\$ 3,511,625	\$ 3,174,308	\$ 11,197,816	\$ 14,372,124	\$ 14,514,972	\$ -	\$ 14,514,972	\$ (142,848)
Public Works-Transportation & Engineering	\$ 342,628	\$ 330,099	\$ 323,792	\$ 996,519	\$ 1,138,337	\$ 1,138,337	\$ 1,012,328	\$ 996,519	\$ 3,289,002	\$ 4,285,520	\$ 4,244,935	\$ -	\$ 4,244,935	\$ 40,586
Parks & Recreation	\$ 313,924	\$ 318,791	\$ 311,995	\$ 944,710	\$ 1,469,051	\$ 1,569,270	\$ 1,084,773	\$ 944,710	\$ 4,123,093	\$ 5,067,803	\$ 5,038,950	\$ 21,725	\$ 5,060,675	\$ 7,128
Citizens Police Review Board	\$ 46,269	\$ 37,585	\$ 36,980	\$ 120,835	\$ 161,993	\$ 169,625	\$ 147,942	\$ 120,835	\$ 479,560	\$ 600,395	\$ 604,958	\$ -	\$ 604,958	\$ (4,563)
TOTAL	\$ 32,357,803	\$ 58,303,754	\$ 40,346,734	\$ 131,008,290	\$ 109,520,926	\$ 170,592,681	\$ 105,248,335	\$ 131,008,290	\$ 385,361,943	\$ 516,370,233	\$ 518,983,192	\$ 3,190,136	\$ 522,173,328	\$ (5,803,094)

**2016 Monthly Expenditure Summary
All Departments - By Subclass**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Final Budget	(Savings) / Overage
Salaries and Wages	\$ 15,349,292	\$ 19,608,288	\$ 14,532,992	\$ 49,490,572	\$ 54,069,503	\$ 54,633,577	\$ 46,077,935	\$ 49,490,572	\$ 154,781,015	\$ 204,271,587	\$ 205,632,025	\$ (1,360,438)
Employee Benefits	\$ 11,183,216	\$ 7,676,224	\$ 22,522,290	\$ 41,381,730	\$ 39,493,728	\$ 39,595,842	\$ 45,496,342	\$ 41,381,730	\$ 124,585,912	\$ 165,967,642	\$ 167,835,536	\$ (1,867,894)
Professional and Technical Services	\$ 1,357,862	\$ 1,156,798	\$ 554,156	\$ 3,068,815	\$ 3,950,485	\$ 3,448,216	\$ 3,056,608	\$ 3,068,815	\$ 10,455,309	\$ 13,524,125	\$ 14,533,251	\$ (1,009,127)
Property Services	\$ 1,544,502	\$ 2,035,652	\$ 1,571,855	\$ 5,152,008	\$ 5,103,520	\$ 5,371,974	\$ 5,167,575	\$ 5,152,008	\$ 15,643,069	\$ 20,795,077	\$ 21,078,588	\$ (283,511)
Other Services	\$ 310,151	\$ 209,048	\$ 98,210	\$ 617,409	\$ 436,639	\$ 413,458	\$ 375,162	\$ 617,409	\$ 1,225,259	\$ 1,842,668	\$ 1,961,725	\$ (119,058)
Supplies	\$ 1,348,276	\$ 1,228,964	\$ 819,351	\$ 3,396,591	\$ 3,704,808	\$ 3,686,313	\$ 3,639,420	\$ 3,396,591	\$ 11,030,540	\$ 14,427,131	\$ 15,421,783	\$ (994,652)
Property	\$ 452,970	\$ 28,464	\$ 35,136	\$ 516,569	\$ 1,505,799	\$ 438,999	\$ 168,065	\$ 516,569	\$ 2,112,863	\$ 2,629,432	\$ 2,788,414	\$ (158,981)
Miscellaneous	\$ 811,534	\$ 23,149	\$ 212,745	\$ 1,047,428	\$ 1,256,444	\$ 998,230	\$ 998,245	\$ 1,047,428	\$ 3,252,920	\$ 4,300,348	\$ 4,309,781	\$ (9,433)
Debt Service	\$ -	\$ 26,337,168	\$ -	\$ 26,337,168	\$ -	\$ 62,006,074	\$ 268,983	\$ 26,337,168	\$ 62,275,056	\$ 88,612,224	\$ 88,612,225	\$ (0.10)
TOTAL	\$ 32,357,803	\$ 58,303,754	\$ 40,346,734	\$ 131,008,290	\$ 109,520,926	\$ 170,592,681	\$ 105,248,335	\$ 131,008,290	\$ 385,361,943	\$ 516,370,233	\$ 522,173,328	\$ (5,803,094)

**2016 Monthly Expenditure Summary
City Council (101100)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 146,526	\$ 147,171	\$ 141,796	\$ 435,493	\$ 558,371	\$ 558,371	\$ 489,754	\$ 435,493	\$ 1,606,495	\$ 2,041,989	\$ 2,131,655	\$ -	\$ 2,131,655	\$ (89,666)
51 Salaries and Wages	\$ 107,599	\$ 110,565	\$ 110,813	\$ 328,977	\$ 446,185	\$ 446,185	\$ 382,444	\$ 328,977	\$ 1,274,814	\$ 1,603,791	\$ 1,657,259	\$ -	\$ 1,657,259	\$ (53,467)
52 Employee Benefits	\$ 37,647	\$ 36,487	\$ 30,835	\$ 104,969	\$ 102,186	\$ 102,186	\$ 97,310	\$ 104,969	\$ 301,681	\$ 406,650	\$ 434,396	\$ -	\$ 434,396	\$ (27,746)
53 Professional and Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54 Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55 Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56 Supplies	\$ 1,280	\$ 120	\$ 148	\$ 1,547	\$ 10,000	\$ 10,000	\$ 10,000	\$ 1,547	\$ 30,000	\$ 31,547	\$ 40,000	\$ -	\$ 40,000	\$ (8,453)
57 Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2016 Monthly Expenditure Summary
City Clerk (101200)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 73,314	\$ 59,119	\$ 61,180	\$ 193,613	\$ 306,595	\$ 293,595	\$ 266,003	\$ 193,613	\$ 866,192	\$ 1,059,805	\$ 1,123,127	\$ 24,525	\$ 1,147,652	\$ (87,847)
51 Salaries and Wages	\$ 38,857	\$ 40,281	\$ 41,784	\$ 120,923	\$ 176,492	\$ 176,492	\$ 151,279	\$ 120,923	\$ 504,262	\$ 625,185	\$ 655,541	\$ -	\$ 655,541	\$ (30,356)
52 Employee Benefits	\$ 18,697	\$ 12,970	\$ 10,684	\$ 42,351	\$ 42,898	\$ 42,898	\$ 40,969	\$ 42,351	\$ 126,764	\$ 169,115	\$ 156,114	\$ -	\$ 156,114	\$ 13,001
53 Professional and Technical Services	\$ 10,897	\$ 4,487	\$ 5,893	\$ 21,276	\$ 53,822	\$ 52,822	\$ 52,822	\$ 21,276	\$ 159,466	\$ 180,742	\$ 213,288	\$ 24,525	\$ 237,813	\$ (57,071)
54 Property Services	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 4,500	\$ 4,500	\$ 6,000	\$ -	\$ 6,000	\$ (1,500)
55 Other Services	\$ 279	\$ 114	\$ 200	\$ 593	\$ 13,075	\$ 1,075	\$ 1,075	\$ 593	\$ 15,225	\$ 15,818	\$ 16,300	\$ -	\$ 16,300	\$ (482)
56 Supplies	\$ 4,585	\$ 537	\$ 2,619	\$ 7,740	\$ 7,183	\$ 7,183	\$ 6,733	\$ 7,740	\$ 21,100	\$ 28,840	\$ 28,884	\$ -	\$ 28,884	\$ (44)
57 Property	\$ -	\$ 729	\$ -	\$ 729	\$ 11,625	\$ 11,625	\$ 11,625	\$ 729	\$ 34,875	\$ 35,604	\$ 47,000	\$ -	\$ 47,000	\$ (11,396)
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2016 Monthly Expenditure Summary
Mayor's Office (102000)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 109,388	\$ 104,088	\$ 97,147	\$ 310,623	\$ 355,443	\$ 355,443	\$ 313,986	\$ 310,623	\$ 1,024,872	\$ 1,335,495	\$ 1,316,672	\$ -	\$ 1,316,672	\$ 18,823
51 Salaries and Wages	\$ 77,112	\$ 76,951	\$ 77,165	\$ 231,228	\$ 264,369	\$ 264,369	\$ 226,602	\$ 231,228	\$ 755,340	\$ 986,568	\$ 981,942	\$ -	\$ 981,942	\$ 4,626
52 Employee Benefits	\$ 31,156	\$ 23,911	\$ 19,791	\$ 74,858	\$ 65,758	\$ 65,758	\$ 62,869	\$ 74,858	\$ 194,385	\$ 269,243	\$ 238,268	\$ -	\$ 238,268	\$ 30,975
53 Professional and Technical Services	\$ 155	\$ 2,436	\$ -	\$ 2,591	\$ 13,293	\$ 13,293	\$ 12,493	\$ 2,591	\$ 39,079	\$ 41,670	\$ 48,372	\$ -	\$ 48,372	\$ (6,702)
54 Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55 Other Services	\$ -	\$ -	\$ -	\$ -	\$ 1,625	\$ 1,625	\$ 1,625	\$ -	\$ 4,875	\$ 4,875	\$ 6,500	\$ -	\$ 6,500	\$ (1,625)
56 Supplies	\$ 965	\$ 691	\$ 101	\$ 1,757	\$ 4,098	\$ 4,098	\$ 4,098	\$ 1,757	\$ 12,293	\$ 14,049	\$ 16,390	\$ -	\$ 16,390	\$ (2,341)
57 Property	\$ -	\$ 100	\$ 90	\$ 190	\$ 6,300	\$ 6,300	\$ 6,300	\$ 190	\$ 18,900	\$ 19,090	\$ 25,200	\$ -	\$ 25,200	\$ (6,110)
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2016 Monthly Expenditure Summary
Bureau of Neighborhood Empowerment (102100)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 63,417	\$ 56,454	\$ 56,396	\$ 176,267	\$ 276,396	\$ 296,011	\$ 265,970	\$ 176,267	\$ 838,376	\$ 1,014,643	\$ 1,074,153	\$ -	\$ 1,074,153	\$ (59,509)
51 Salaries and Wages	\$ 40,378	\$ 40,899	\$ 39,158	\$ 120,435	\$ 195,346	\$ 195,346	\$ 167,439	\$ 120,435	\$ 558,131	\$ 678,566	\$ 725,570	\$ -	\$ 725,570	\$ (47,004)
52 Employee Benefits	\$ 22,715	\$ 15,544	\$ 16,558	\$ 54,817	\$ 56,102	\$ 56,102	\$ 53,967	\$ 54,817	\$ 166,170	\$ 220,987	\$ 210,029	\$ -	\$ 210,029	\$ 10,959
53 Professional and Technical Services	\$ 200	\$ -	\$ 663	\$ 863	\$ 23,441	\$ 43,441	\$ 43,441	\$ 863	\$ 110,323	\$ 111,186	\$ 133,764	\$ -	\$ 133,764	\$ (22,578)
54 Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55 Other Services	\$ 88	\$ -	\$ -	\$ 88	\$ 100	\$ 100	\$ 100	\$ 88	\$ 300	\$ 388	\$ 400	\$ -	\$ 400	\$ (12)
56 Supplies	\$ 13	\$ 11	\$ 5	\$ 30	\$ 532	\$ 148	\$ 148	\$ 30	\$ 827	\$ 857	\$ 890	\$ -	\$ 890	\$ (33)
57 Property	\$ 22	\$ -	\$ 12	\$ 35	\$ 875	\$ 875	\$ 875	\$ 35	\$ 2,625	\$ 2,660	\$ 3,500	\$ -	\$ 3,500	\$ (840)
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2016 Monthly Expenditure Summary
Office of Management & Budget (102200)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 1,276,023	\$ 1,213,133	\$ 967,644	\$ 3,456,800	\$ 3,988,026	\$ 4,198,526	\$ 3,915,382	\$ 3,456,800	\$ 12,101,933	\$ 15,558,733	\$ 16,240,678	\$ 220,807	\$ 16,461,485	\$ (902,752)
51 Salaries and Wages	\$ 108,085	\$ 113,594	\$ 117,549	\$ 339,229	\$ 410,598	\$ 410,598	\$ 351,941	\$ 339,229	\$ 1,173,138	\$ 1,512,366	\$ 1,525,079	\$ -	\$ 1,525,079	\$ (12,713)
52 Employee Benefits	\$ 35,651	\$ 26,392	\$ 26,687	\$ 88,731	\$ 94,339	\$ 94,339	\$ 89,852	\$ 88,731	\$ 278,530	\$ 367,261	\$ 348,145	\$ -	\$ 348,145	\$ 19,116
53 Professional and Technical Services	\$ 206,003	\$ 30,483	\$ 8,917	\$ 245,404	\$ 248,130	\$ 238,630	\$ 238,630	\$ 245,404	\$ 725,389	\$ 970,793	\$ 1,017,619	\$ 129,759	\$ 1,147,378	\$ (176,585)
54 Property Services	\$ 491,244	\$ 694,874	\$ 483,174	\$ 1,669,292	\$ 1,490,182	\$ 1,710,182	\$ 1,490,182	\$ 1,669,292	\$ 4,690,545	\$ 6,359,837	\$ 6,400,727	\$ 8,070	\$ 6,408,797	\$ (48,960)
55 Other Services	\$ 71	\$ 37	\$ -	\$ 108	\$ 53,250	\$ 53,250	\$ 53,250	\$ 108	\$ 159,750	\$ 159,858	\$ 213,000	\$ -	\$ 213,000	\$ (53,142)
56 Supplies	\$ 434,796	\$ 347,610	\$ 330,427	\$ 1,112,833	\$ 1,687,675	\$ 1,687,675	\$ 1,687,675	\$ 1,112,833	\$ 5,063,025	\$ 6,175,858	\$ 6,720,700	\$ 82,978	\$ 6,803,678	\$ (627,820)
57 Property	\$ 172	\$ 143	\$ 889	\$ 1,204	\$ 3,852	\$ 3,852	\$ 3,852	\$ 1,204	\$ 11,556	\$ 12,760	\$ 15,408	\$ -	\$ 15,408	\$ (2,648)
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2016 Monthly Expenditure Summary
Department of Innovation & Performance (103000)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 889,711	\$ 2,115,299	\$ 946,388	\$ 3,951,398	\$ 3,838,122	\$ 3,838,122	\$ 3,691,423	\$ 3,951,398	\$ 11,367,668	\$ 15,319,066	\$ 15,403,709	\$ 153,167	\$ 15,556,876	\$ (237,810)
51 Salaries and Wages	\$ 230,402	\$ 249,769	\$ 238,361	\$ 718,531	\$ 953,921	\$ 953,921	\$ 817,646	\$ 718,531	\$ 2,725,487	\$ 3,444,019	\$ 3,543,134	\$ -	\$ 3,543,134	\$ (99,115)
52 Employee Benefits	\$ 102,627	\$ 74,679	\$ 73,856	\$ 251,161	\$ 253,411	\$ 253,411	\$ 242,986	\$ 251,161	\$ 749,807	\$ 1,000,968	\$ 939,301	\$ -	\$ 939,301	\$ 61,667
53 Professional and Technical Services	\$ 90,767	\$ 608,926	\$ 92,149	\$ 791,841	\$ 560,649	\$ 560,649	\$ 560,649	\$ 791,841	\$ 1,681,947	\$ 2,473,789	\$ 2,402,774	\$ 143,167	\$ 2,545,941	\$ (72,153)
54 Property Services	\$ 214,491	\$ 957,646	\$ 474,484	\$ 1,646,621	\$ 1,760,000	\$ 1,760,000	\$ 1,760,000	\$ 1,646,621	\$ 5,280,000	\$ 6,926,621	\$ 7,040,000	\$ -	\$ 7,040,000	\$ (113,379)
54100 Cleaning Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54200 Construction Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54300 Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54500 Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54600 Utility Services	\$ 214,491	\$ 957,646	\$ 474,484	\$ 1,646,621	\$ 1,760,000	\$ 1,760,000	\$ 1,760,000	\$ 1,646,621	\$ 5,280,000	\$ 6,926,621	\$ 7,040,000	\$ -	\$ 7,040,000	\$ (113,379)
54601 Electric	\$ 94,101	\$ 728,740	\$ 321,609	\$ 1,144,451	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ 1,144,451	\$ 3,450,000	\$ 4,594,451	\$ 4,600,000	\$ -	\$ 4,600,000	\$ (5,549)
54603 Natural Gas	\$ 74,399	\$ 128,321	\$ 63,824	\$ 266,544	\$ 392,500	\$ 392,500	\$ 392,500	\$ 266,544	\$ 1,177,500	\$ 1,444,044	\$ 1,570,000	\$ -	\$ 1,570,000	\$ (125,956)
54605 Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54607 Steam	\$ 44,495	\$ 102,540	\$ 84,711	\$ 231,746	\$ 125,000	\$ 125,000	\$ 125,000	\$ 231,746	\$ 375,000	\$ 606,746	\$ 500,000	\$ -	\$ 500,000	\$ 106,746
54609 Water	\$ 1,496	\$ (1,955)	\$ 4,339	\$ 3,880	\$ 92,500	\$ 92,500	\$ 92,500	\$ 3,880	\$ 277,500	\$ 281,380	\$ 370,000	\$ -	\$ 370,000	\$ (88,620)
55 Other Services	\$ 200,552	\$ 186,571	\$ 40,747	\$ 427,870	\$ 219,508	\$ 219,508	\$ 219,508	\$ 427,870	\$ 658,524	\$ 1,086,394	\$ 1,082,500	\$ 10,000	\$ 1,092,500	\$ (6,106)
56 Supplies	\$ 50,874	\$ 37,708	\$ 26,792	\$ 115,374	\$ 90,634	\$ 90,634	\$ 90,634	\$ 115,374	\$ 271,902	\$ 387,276	\$ 396,000	\$ -	\$ 396,000	\$ (8,724)
57 Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2016 Monthly Expenditure Summary
Commission on Human Relations (105000)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 12,353	\$ 16,970	\$ 21,424	\$ 50,747	\$ 88,783	\$ 88,783	\$ 78,530	\$ 50,747	\$ 256,096	\$ 306,843	\$ 338,223	\$ 2,111	\$ 340,334	\$ (33,492)
51 Salaries and Wages	\$ 7,763	\$ 11,945	\$ 15,730	\$ 35,438	\$ 66,674	\$ 66,674	\$ 57,149	\$ 35,438	\$ 190,497	\$ 225,935	\$ 247,646	\$ -	\$ 247,646	\$ (21,711)
52 Employee Benefits	\$ 4,575	\$ 4,850	\$ 5,135	\$ 14,561	\$ 17,040	\$ 17,040	\$ 16,311	\$ 14,561	\$ 50,390	\$ 64,951	\$ 70,299	\$ -	\$ 70,299	\$ (5,348)
53 Professional and Technical Services	\$ -	\$ 69	\$ -	\$ 69	\$ 3,720	\$ 3,720	\$ 3,720	\$ 69	\$ 11,159	\$ 11,227	\$ 14,878	\$ 1,853	\$ 16,731	\$ (5,504)
54 Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55 Other Services	\$ -	\$ 18	\$ 112	\$ 130	\$ 775	\$ 775	\$ 775	\$ 130	\$ 2,325	\$ 2,455	\$ 3,100	\$ -	\$ 3,100	\$ (645)
56 Supplies	\$ 15	\$ 87	\$ 447	\$ 549	\$ 575	\$ 575	\$ 575	\$ 549	\$ 1,725	\$ 2,274	\$ 2,300	\$ 258	\$ 2,558	\$ (284)
57 Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2016 Monthly Expenditure Summary
Office of the Controller (106000)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 309,085	\$ 275,550	\$ 293,467	\$ 878,102	\$ 1,096,805	\$ 1,090,365	\$ 963,038	\$ 878,102	\$ 3,150,209	\$ 4,028,311	\$ 4,058,847	\$ 18,849	\$ 4,077,696	\$ (49,385)
51 Salaries and Wages	\$ 206,848	\$ 207,699	\$ 207,941	\$ 622,488	\$ 817,808	\$ 817,808	\$ 700,978	\$ 622,488	\$ 2,336,594	\$ 2,959,082	\$ 3,037,572	\$ -	\$ 3,037,572	\$ (78,490)
52 Employee Benefits	\$ 91,334	\$ 67,547	\$ 61,950	\$ 220,831	\$ 220,797	\$ 216,457	\$ 212,060	\$ 220,831	\$ 649,315	\$ 870,146	\$ 813,059	\$ -	\$ 813,059	\$ 57,087
53 Professional and Technical Services	\$ 9,063	\$ -	\$ 23,000	\$ 32,063	\$ 37,250	\$ 42,750	\$ 37,750	\$ 32,063	\$ 117,750	\$ 149,813	\$ 150,000	\$ 18,849	\$ 168,849	\$ (19,037)
54 Property Services	\$ -	\$ -	\$ -	\$ -	\$ 4,750	\$ 4,750	\$ 6,750	\$ -	\$ 16,250	\$ 16,250	\$ 21,500	\$ -	\$ 21,500	\$ (5,250)
55 Other Services	\$ 596	\$ 134	\$ 129	\$ 860	\$ 6,600	\$ 1,800	\$ 1,800	\$ 860	\$ 10,200	\$ 11,060	\$ 12,000	\$ -	\$ 12,000	\$ (940)
56 Supplies	\$ 1,245	\$ 169	\$ 335	\$ 1,749	\$ 7,300	\$ 4,500	\$ 2,500	\$ 1,749	\$ 14,300	\$ 16,049	\$ 17,076	\$ -	\$ 17,076	\$ (1,027)
57 Property	\$ -	\$ -	\$ 112	\$ 112	\$ 2,300	\$ 2,300	\$ 1,200	\$ 112	\$ 5,800	\$ 5,912	\$ 7,639	\$ -	\$ 7,639	\$ (1,727)
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2016 Monthly Expenditure Summary
Department of Law 108000

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 1,058,515	\$ 237,815	\$ 261,378	\$ 1,557,709	\$ 2,163,241	\$ 1,444,991	\$ 1,364,518	\$ 1,557,709	\$ 4,972,749	\$ 6,530,458	\$ 5,619,896	\$ 884,723	\$ 6,504,619	\$ 25,840
51 Salaries and Wages	\$ 138,087	\$ 143,192	\$ 141,020	\$ 422,299	\$ 504,831	\$ 504,831	\$ 432,712	\$ 422,299	\$ 1,442,373	\$ 1,864,672	\$ 1,875,085	\$ -	\$ 1,875,085	\$ (10,413)
52 Employee Benefits	\$ 57,465	\$ 39,287	\$ 39,165	\$ 135,918	\$ 133,913	\$ 133,913	\$ 128,396	\$ 135,918	\$ 396,222	\$ 532,140	\$ 494,823	\$ -	\$ 494,823	\$ 37,317
53 Professional and Technical Services	\$ 48,736	\$ 25,310	\$ 19,333	\$ 93,379	\$ 296,577	\$ 296,577	\$ 295,910	\$ 93,379	\$ 889,064	\$ 982,443	\$ 898,307	\$ 84,723	\$ 983,030	\$ (587)
54 Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55 Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56 Supplies	\$ 2,130	\$ 7,373	\$ 4,517	\$ 14,020	\$ 11,850	\$ 11,850	\$ 9,680	\$ 14,020	\$ 33,380	\$ 47,400	\$ 47,400	\$ -	\$ 47,400	\$ 0
57 Property	\$ 781	\$ (496)	\$ 821	\$ 1,106	\$ 1,125	\$ 1,125	\$ 1,125	\$ 1,106	\$ 3,375	\$ 4,481	\$ 4,500	\$ -	\$ 4,500	\$ (19)
58 Miscellaneous	\$ 811,316	\$ 23,149	\$ 56,521	\$ 890,986	\$ 1,214,945	\$ 496,695	\$ 496,695	\$ 890,986	\$ 2,208,336	\$ 3,099,321	\$ 2,299,781	\$ 800,000	\$ 3,099,781	\$ (460)
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2016 Monthly Expenditure Summary
Department of Finance (107000)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 3,911,415	\$ 26,777,048	\$ 15,634,064	\$ 46,322,527	\$ 17,766,348	\$ 78,961,257	\$ 22,454,633	\$ 46,322,527	\$ 119,182,238	\$ 165,504,765	\$ 165,376,104	\$ 359,155	\$ 165,735,259	\$ (230,494)
51 Salaries and Wages	\$ 146,391	\$ 143,525	\$ 148,534	\$ 438,451	\$ 608,878	\$ 608,878	\$ 521,895	\$ 438,451	\$ 1,739,650	\$ 2,178,101	\$ 2,261,545	\$ -	\$ 2,261,545	\$ (83,444)
52 Employee Benefits	\$ 3,176,393	\$ 50,519	\$ 15,148,502	\$ 18,375,414	\$ 15,487,064	\$ 15,487,064	\$ 21,015,394	\$ 18,375,414	\$ 51,989,523	\$ 70,364,937	\$ 70,413,890	\$ -	\$ 70,413,890	\$ (48,954)
52100 Group Insurance	\$ 40,041	\$ 40,041	\$ 40,041	\$ 120,123	\$ 120,122	\$ 120,122	\$ 120,122	\$ 120,123	\$ 360,366	\$ 480,489	\$ 480,488	\$ -	\$ 480,488	\$ 1
52101 Health Insurance	\$ 36,337	\$ 36,337	\$ 36,337	\$ 109,011	\$ 109,010	\$ 109,010	\$ 109,010	\$ 109,011	\$ 327,030	\$ 436,041	\$ 436,040	\$ -	\$ 436,040	\$ -
52111 Other Insurance Benefits	\$ 3,704	\$ 3,704	\$ 3,704	\$ 11,112	\$ 11,112	\$ 11,112	\$ 11,112	\$ 11,112	\$ 33,336	\$ 44,448	\$ 44,448	\$ -	\$ 44,448	\$ (0)
52121 Retiree Health	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52125 Medical Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52200 Payroll Contribution	\$ 11,568	\$ 10,478	\$ 10,821	\$ 32,867	\$ 46,579	\$ 46,579	\$ 39,925	\$ 32,867	\$ 133,083	\$ 165,951	\$ 179,130	\$ -	\$ 179,130	\$ (13,179)
52201 Social Security	\$ 11,568	\$ 10,478	\$ 10,821	\$ 32,867	\$ 46,579	\$ 46,579	\$ 39,925	\$ 32,867	\$ 133,083	\$ 165,951	\$ 179,130	\$ -	\$ 179,130	\$ (13,179)
52205 Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52300 Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52400 Pension Obligations	\$ 3,113,437	\$ -	\$ 14,472,640	\$ 17,586,077	\$ 14,689,690	\$ 14,689,690	\$ 20,224,674	\$ 17,586,077	\$ 49,604,054	\$ 67,190,131	\$ 67,254,272	\$ -	\$ 67,254,272	\$ (64,141)
52600 Misc. Benefits	\$ 11,346	\$ -	\$ -	\$ 11,346	\$ 5,673	\$ 5,673	\$ 5,673	\$ 11,346	\$ 17,019	\$ 28,365	\$ -	\$ -	\$ -	\$ 28,365
52601 Personal Leave Buyback	\$ 11,346	\$ -	\$ -	\$ 11,346	\$ 5,673	\$ 5,673	\$ 5,673	\$ 11,346	\$ 17,019	\$ 28,365	\$ -	\$ -	\$ -	\$ 28,365
52602 Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52605 Retirement Se	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52607 Severance Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52900 Other Postemployment Benefits	\$ -	\$ -	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 1,875,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -
52901 OPEB Contribution	\$ -	\$ -	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 1,875,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -
53 Professional and Technical Services	\$ 283,643	\$ 220,379	\$ 161,151	\$ 665,174	\$ 1,492,932	\$ 721,997	\$ 511,116	\$ 665,174	\$ 2,726,045	\$ 3,391,219	\$ 3,137,028	\$ 338,405	\$ 3,475,433	\$ (84,214)
54 Property Services	\$ -	\$ 1,389	\$ 900	\$ 2,289	\$ 1,870	\$ 1,870	\$ 1,870	\$ 2,289	\$ 5,611	\$ 7,900	\$ 7,900	\$ -	\$ 7,900	\$ -
55 Other Services	\$ 38,877	\$ 6,715	\$ 4,525	\$ 50,117	\$ 16,343	\$ 16,113	\$ 16,113	\$ 50,117	\$ 48,569	\$ 98,686	\$ 106,000	\$ -	\$ 106,000	\$ (7,314)
56 Supplies	\$ 266,110	\$ 17,352	\$ 14,229	\$ 297,691	\$ 107,595	\$ 107,595	\$ 107,595	\$ 297,691	\$ 322,784	\$ 620,475	\$ 602,516	\$ 20,750	\$ 623,266	\$ (2,791)
57 Property	\$ -	\$ -	\$ -	\$ -	\$ 11,667	\$ 11,667	\$ 11,667	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ -
58 Miscellaneous	\$ -	\$ -	\$ 156,224	\$ 156,224	\$ 40,000	\$ -	\$ -	\$ 156,224	\$ 40,000	\$ 196,224	\$ 200,000	\$ -	\$ 200,000	\$ (3,776)
82 Debt Service	\$ -	\$ 26,337,168	\$ -	\$ 26,337,168	\$ -	\$ 62,006,074	\$ 268,983	\$ 26,337,168	\$ 62,275,056	\$ 88,612,224	\$ 88,612,225	\$ -	\$ 88,612,225	\$ (0)

**2016 Monthly Expenditure Summary
Ethics Board (108100)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 14,626	\$ 23,439	\$ 22,939	\$ -	\$ 61,005	\$ 61,005	\$ 94,586	\$ -	\$ 94,586	\$ (33,581)
51 Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ 9,452	\$ 14,178	\$ 14,178	\$ -	\$ 37,809	\$ 37,809	\$ 61,440	\$ -	\$ 61,440	\$ (23,631)
52 Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ 1,841	\$ 2,761	\$ 2,761	\$ -	\$ 7,363	\$ 7,363	\$ 13,146	\$ -	\$ 13,146	\$ (5,784)
53 Professional and Technical Services	\$ -	\$ -	\$ -	\$ -	\$ 1,667	\$ 3,100	\$ 2,900	\$ -	\$ 7,667	\$ 7,667	\$ 10,000	\$ -	\$ 10,000	\$ (2,333)
54 Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55 Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56 Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,667	\$ 3,400	\$ 3,100	\$ -	\$ 8,167	\$ 8,167	\$ 10,000	\$ -	\$ 10,000	\$ (1,833)
57 Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2016 Monthly Expenditure Summary
Office of Municipal Investigations (240000)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 56,763	\$ 52,886	\$ 56,349	\$ 165,998	\$ 206,282	\$ 206,277	\$ 184,939	\$ 165,998	\$ 597,499	\$ 763,497	\$ 776,893	\$ -	\$ 776,893	\$ (13,397)
51 Salaries and Wages	\$ 39,043	\$ 39,876	\$ 38,773	\$ 117,692	\$ 142,521	\$ 142,521	\$ 122,161	\$ 117,692	\$ 407,203	\$ 524,895	\$ 529,364	\$ -	\$ 529,364	\$ (4,469)
52 Employee Benefits	\$ 15,318	\$ 10,734	\$ 12,251	\$ 38,303	\$ 36,303	\$ 36,303	\$ 34,746	\$ 38,303	\$ 107,352	\$ 145,655	\$ 133,509	\$ -	\$ 133,509	\$ 12,146
53 Professional and Technical Services	\$ 936	\$ 1,951	\$ 1,991	\$ 4,878	\$ 17,125	\$ 17,125	\$ 17,125	\$ 4,878	\$ 51,375	\$ 56,253	\$ 68,500	\$ -	\$ 68,500	\$ (12,247)
54 Property Services	\$ 960	\$ -	\$ 1,003	\$ 1,963	\$ 375	\$ 370	\$ 1,025	\$ 1,963	\$ 1,770	\$ 3,733	\$ 3,750	\$ -	\$ 3,750	\$ (17)
55 Other Services	\$ 96	\$ 14	\$ 3	\$ 113	\$ 6,000	\$ 6,000	\$ 6,000	\$ 113	\$ 18,000	\$ 18,113	\$ 24,000	\$ -	\$ 24,000	\$ (5,887)
56 Supplies	\$ 409	\$ 311	\$ 2,328	\$ 3,049	\$ 1,725	\$ 1,725	\$ 1,650	\$ 3,049	\$ 5,100	\$ 8,149	\$ 8,839	\$ -	\$ 8,839	\$ (690)
57 Property	\$ -	\$ -	\$ -	\$ -	\$ 2,233	\$ 2,233	\$ 2,233	\$ -	\$ 6,699	\$ 6,699	\$ 8,932	\$ -	\$ 8,932	\$ (2,233)
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2016 Monthly Expenditure Summary
Department of Personnel & Civil Service Commission (109000)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 4,282,342	\$ 4,189,473	\$ 3,980,051	\$ 12,451,866	\$ 13,530,045	\$ 14,104,019	\$ 14,591,127	\$ 12,451,866	\$ 42,225,192	\$ 54,677,058	\$ 57,595,761	\$ 659,231	\$ 58,254,993	\$ (3,577,935)
51 Salaries and Wages	\$ 129,834	\$ 130,900	\$ 127,077	\$ 387,811	\$ 457,692	\$ 457,692	\$ 392,308	\$ 387,811	\$ 1,307,693	\$ 1,695,504	\$ 1,700,000	\$ -	\$ 1,700,000	\$ (4,497)
52 Employee Benefits	\$ 3,881,044	\$ 3,949,921	\$ 3,761,055	\$ 11,592,020	\$ 12,691,791	\$ 12,791,791	\$ 13,386,789	\$ 11,592,020	\$ 38,870,372	\$ 50,462,392	\$ 53,964,823	\$ 52,597	\$ 54,017,420	\$ (3,555,028)
52100 Group Insurance	\$ 2,077,941	\$ 2,113,372	\$ 1,995,926	\$ 6,187,239	\$ 7,780,929	\$ 7,880,929	\$ 7,880,929	\$ 6,187,239	\$ 23,542,787	\$ 29,730,026	\$ 30,569,081	\$ 47,759	\$ 30,616,840	\$ (886,814)
52101 Health Insurance	\$ 218,810	\$ 260,722	\$ 115,536	\$ 595,068	\$ 1,070,696	\$ 1,070,696	\$ 1,070,696	\$ 595,068	\$ 3,212,088	\$ 3,807,156	\$ 4,282,784	\$ 41,533	\$ 4,324,317	\$ (517,161)
52111 Other Insurance Benefits	\$ 4,044	\$ 10,533	\$ 33,424	\$ 48,002	\$ 60,233	\$ 60,233	\$ 60,233	\$ 48,002	\$ 180,699	\$ 228,701	\$ 240,932	\$ 6,226	\$ 247,158	\$ (18,458)
52121 Retiree Health	\$ 1,855,087	\$ 1,842,116	\$ 1,846,966	\$ 5,544,169	\$ 6,650,000	\$ 6,750,000	\$ 6,750,000	\$ 5,544,169	\$ 20,150,000	\$ 25,694,169	\$ 26,045,365	\$ -	\$ 26,045,365	\$ (351,196)
52125 Medical Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52200 Payroll Contribution	\$ 23,873	\$ 81,874	\$ 20,393	\$ 126,139	\$ 100,013	\$ 100,013	\$ 595,012	\$ 126,139	\$ 795,038	\$ 921,178	\$ 696,624	\$ 4,838	\$ 701,462	\$ 219,715
52201 Social Security	\$ 22,260	\$ 20,577	\$ 20,408	\$ 63,244	\$ 35,013	\$ 35,013	\$ 530,012	\$ 63,244	\$ 600,038	\$ 663,283	\$ 396,624	\$ -	\$ 396,624	\$ 266,658
52205 Unemployment Compensa	\$ 1,613	\$ 61,297	\$ (15)	\$ 62,895	\$ 65,000	\$ 65,000	\$ 65,000	\$ 62,895	\$ 195,000	\$ 257,895	\$ 300,000	\$ 4,838	\$ 304,838	\$ (46,943)
52300 Workers Compensation	\$ 1,612,208	\$ 1,601,453	\$ 1,600,000	\$ 4,813,661	\$ 4,800,000	\$ 4,800,000	\$ 4,800,000	\$ 4,813,661	\$ 14,400,000	\$ 19,213,661	\$ 19,370,217	\$ 0	\$ 19,370,217	\$ (156,556)
52301 Medical - W/C	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 4,500,000	\$ 4,500,000	\$ 5,273,386	\$ -	\$ 5,273,386	\$ (773,386)
52305 Idemnity - W/C	\$ 1,600,000	\$ 1,589,245	\$ 1,600,000	\$ 4,789,245	\$ 2,350,000	\$ 2,350,000	\$ 2,350,000	\$ 4,789,245	\$ 7,050,000	\$ 11,839,245	\$ 11,125,000	\$ -	\$ 11,125,000	\$ 714,245
52309 Legal - W/C	\$ 12,208	\$ 12,208	\$ -	\$ 24,416	\$ 450,000	\$ 450,000	\$ 450,000	\$ 24,416	\$ 1,350,000	\$ 1,374,416	\$ 1,471,831	\$ 0	\$ 1,471,831	\$ (97,416)
52314 Workers Comp - Settlement	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
52400 Pension Obligations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52600 Misc. Benefits	\$ 167,022	\$ 153,223	\$ 144,736	\$ 464,981	\$ 10,849	\$ 10,849	\$ 110,849	\$ 464,981	\$ 132,547	\$ 597,527	\$ 3,328,900	\$ -	\$ 3,328,900	\$ (2,731,373)
52601 Personal Leave Buyback	\$ 19,748	\$ 871	\$ -	\$ 20,619	\$ 9,874	\$ 9,874	\$ 109,874	\$ 20,619	\$ 128,622	\$ 150,241	\$ 1,450,000	\$ -	\$ 1,450,000	\$ (1,299,759)
52602 Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 975	\$ 975	\$ 975	\$ -	\$ 2,925	\$ 3,900	\$ 3,900	\$ -	\$ 3,900	\$ (975)
52605 Retirement Se	\$ 147,274	\$ 152,352	\$ (292,010)	\$ 7,616	\$ -	\$ -	\$ -	\$ 7,616	\$ -	\$ 7,616	\$ 1,400,000	\$ -	\$ 1,400,000	\$ (1,392,384)
52607 Severance Inc.	\$ -	\$ -	\$ 436,745	\$ 436,745	\$ -	\$ -	\$ -	\$ 436,745	\$ -	\$ 436,745	\$ 475,000	\$ -	\$ 475,000	\$ (38,255)
52900 Other Postemployment Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52901 OPEB Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53 Professional and Technical Services	\$ 258,102	\$ 101,216	\$ 74,978	\$ 434,297	\$ 300,847	\$ 288,466	\$ 258,063	\$ 434,297	\$ 847,376	\$ 1,281,673	\$ 685,900	\$ 597,204	\$ 1,283,104	\$ (1,431)
54 Property Services	\$ 2,600	\$ -	\$ -	\$ 2,600	\$ 14,133	\$ 14,133	\$ 14,133	\$ 2,600	\$ 42,400	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ -
55 Other Services	\$ 9,021	\$ 5,937	\$ 11,857	\$ 26,815	\$ 46,523	\$ 36,378	\$ 20,775	\$ 26,815	\$ 103,676	\$ 130,491	\$ 135,813	\$ 5,430	\$ 141,243	\$ (10,752)
56 Supplies	\$ 1,740	\$ 1,498	\$ 3,610	\$ 6,848	\$ 13,075	\$ 9,575	\$ 13,075	\$ 6,848	\$ 35,725	\$ 42,573	\$ 44,800	\$ -	\$ 44,800	\$ (2,227)
57 Property	\$ -	\$ -	\$ 1,475	\$ 1,475	\$ 5,983	\$ 5,983	\$ 5,983	\$ 1,475	\$ 17,950	\$ 19,425	\$ 19,425	\$ -	\$ 19,425	\$ (0)
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,000	\$ 1,004,000	\$ (4,000)
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2016 Monthly Expenditure Summary
Department of City Planning (110000)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 272,629	\$ 195,994	\$ 198,045	\$ 666,668	\$ 816,839	\$ 995,089	\$ 721,452	\$ 666,668	\$ 2,533,379	\$ 3,200,047	\$ 3,163,540	\$ 112,026	\$ 3,275,566	\$ (75,519)
51 Salaries and Wages	\$ 137,821	\$ 148,560	\$ 147,964	\$ 434,345	\$ 582,868	\$ 582,868	\$ 499,601	\$ 434,345	\$ 1,665,336	\$ 2,099,681	\$ 2,164,937	\$ -	\$ 2,164,937	\$ (65,256)
52 Employee Benefits	\$ 65,401	\$ 45,520	\$ 45,179	\$ 156,099	\$ 158,980	\$ 158,980	\$ 152,610	\$ 156,099	\$ 470,570	\$ 626,669	\$ 592,989	\$ -	\$ 592,989	\$ 33,680
53 Professional and Technical Services	\$ 45,884	\$ 1,165	\$ 1,800	\$ 48,848	\$ 54,634	\$ 234,134	\$ 52,134	\$ 48,848	\$ 340,901	\$ 389,750	\$ 337,935	\$ 89,639	\$ 427,574	\$ (37,825)
54 Property Services	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ 1,250	\$ -
55 Other Services	\$ -	\$ -	\$ 16	\$ 16	\$ 2,063	\$ 2,063	\$ 2,063	\$ 16	\$ 6,188	\$ 6,203	\$ 8,250	\$ -	\$ 8,250	\$ (2,047)
56 Supplies	\$ 1,137	\$ 750	\$ 2,793	\$ 4,679	\$ 5,313	\$ 5,313	\$ 5,313	\$ 4,679	\$ 15,938	\$ 20,617	\$ 21,250	\$ -	\$ 21,250	\$ (633)
57 Property	\$ 22,387	\$ -	\$ 293	\$ 22,680	\$ 11,732	\$ 11,732	\$ 9,732	\$ 22,680	\$ 33,197	\$ 55,877	\$ 36,929	\$ 22,387	\$ 59,316	\$ (3,439)
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2016 Monthly Expenditure Summary
Department of Permits, Licenses, & Inspections (130000)

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 389,470	\$ 341,281	\$ 380,762	\$ 1,111,513	\$ 1,453,019	\$ 1,426,255	\$ 1,277,488	\$ 1,111,513	\$ 4,156,762	\$ 5,268,275	\$ 5,282,231	\$ 85,000	\$ 5,367,231	\$ (98,956)
51 Salaries and Wages	\$ 230,817	\$ 240,450	\$ 246,874	\$ 718,141	\$ 965,516	\$ 965,516	\$ 827,585	\$ 718,141	\$ 2,758,617	\$ 3,476,759	\$ 3,586,202	\$ -	\$ 3,586,202	\$ (109,444)
52 Employee Benefits	\$ 102,091	\$ 85,526	\$ 88,531	\$ 276,149	\$ 290,355	\$ 288,355	\$ 275,804	\$ 276,149	\$ 854,514	\$ 1,130,663	\$ 1,105,118	\$ -	\$ 1,105,118	\$ 25,545
53 Professional and Technical Services	\$ 10,865	\$ 3,531	\$ 3,507	\$ 17,903	\$ 142,860	\$ 142,860	\$ 142,860	\$ 17,903	\$ 428,579	\$ 446,482	\$ 430,540	\$ 20,988	\$ 451,528	\$ (5,046)
54 Property Services	\$ 426	\$ 1,082	\$ 352	\$ 1,860	\$ 3,286	\$ 3,286	\$ 3,286	\$ 1,860	\$ 9,858	\$ 11,718	\$ 12,600	\$ 342	\$ 12,942	\$ (1,224)
55 Other Services	\$ 35,451	\$ -	\$ 28,227	\$ 63,678	\$ 10,500	\$ 1,500	\$ 8,500	\$ 63,678	\$ 20,500	\$ 84,178	\$ 36,937	\$ 50,170	\$ 87,107	\$ (2,929)
56 Supplies	\$ 4,881	\$ 8,267	\$ 2,272	\$ 15,420	\$ 15,753	\$ 16,253	\$ 15,353	\$ 15,420	\$ 47,360	\$ 62,780	\$ 60,700	\$ 4,448	\$ 65,148	\$ (2,368)
57 Property	\$ 4,938	\$ 2,424	\$ 10,999	\$ 18,361	\$ 24,500	\$ 8,200	\$ 3,800	\$ 18,361	\$ 36,500	\$ 54,861	\$ 49,133	\$ 9,052	\$ 58,185	\$ (3,324)
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 249	\$ 285	\$ 300	\$ -	\$ 834	\$ 834	\$ 1,000	\$ -	\$ 1,000	\$ (166)
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2016 Monthly Expenditure Summary
Department of Public Safety - Bureau of Administration (210000)

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 552,308	\$ 135,991	\$ 126,818	\$ 815,117	\$ 550,722	\$ 600,922	\$ 593,552	\$ 815,117	\$ 1,745,195	\$ 2,560,312	\$ 2,171,166	\$ 434,383	\$ 2,605,549	\$ (45,237)
51 Salaries and Wages	\$ 87,861	\$ 92,924	\$ 96,314	\$ 277,099	\$ 373,052	\$ 373,052	\$ 319,759	\$ 277,099	\$ 1,065,863	\$ 1,342,962	\$ 1,385,622	\$ -	\$ 1,385,622	\$ (42,660)
52 Employee Benefits	\$ 43,726	\$ 27,634	\$ 27,511	\$ 98,872	\$ 95,503	\$ 95,503	\$ 91,426	\$ 98,872	\$ 282,431	\$ 381,303	\$ 356,077	\$ -	\$ 356,077	\$ 25,226
53 Professional and Technical Services	\$ 203	\$ 680	\$ 2,674	\$ 3,557	\$ 77,742	\$ 127,742	\$ 177,742	\$ 3,557	\$ 383,225	\$ 386,782	\$ 410,967	\$ -	\$ 410,967	\$ (24,185)
54 Property Services	\$ -	\$ -	\$ -	\$ -	\$ 1,625	\$ 1,625	\$ 1,625	\$ -	\$ 4,875	\$ 4,875	\$ 6,500	\$ -	\$ 6,500	\$ (1,625)
55 Other Services	\$ 179	\$ 211	\$ 183	\$ 573	\$ 300	\$ 500	\$ 500	\$ 573	\$ 1,300	\$ 1,873	\$ 2,000	\$ -	\$ 2,000	\$ (127)
56 Supplies	\$ 203	\$ 295	\$ 136	\$ 634	\$ 2,500	\$ 2,500	\$ 2,500	\$ 634	\$ 7,500	\$ 8,134	\$ 10,000	\$ -	\$ 10,000	\$ (1,866)
57 Property	\$ 420,134	\$ 14,249	\$ -	\$ 434,383	\$ -	\$ -	\$ -	\$ 434,383	\$ -	\$ 434,383	\$ -	\$ 434,383	\$ 434,383	\$ -
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2016 Monthly Expenditure Summary
Department of Public Safety - Bureau of Emergency Medical Services (220000)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 1,453,046	\$ 1,514,951	\$ 1,383,013	\$ 4,351,010	\$ 4,662,817	\$ 4,742,658	\$ 3,914,597	\$ 4,351,010	\$ 13,320,072	\$ 17,671,083	\$ 17,798,873	\$ -	\$ 17,798,873	\$ (127,790)
51 Salaries and Wages	\$ 1,078,775	\$ 1,184,839	\$ 1,078,610	\$ 3,342,225	\$ 3,701,732	\$ 3,745,183	\$ 3,003,549	\$ 3,342,225	\$ 10,450,464	\$ 13,792,689	\$ 13,793,297	\$ -	\$ 13,793,297	\$ (608)
51100 Salaries	\$ 713,031	\$ 700,978	\$ 729,561	\$ 2,143,570	\$ 2,630,183	\$ 2,610,183	\$ 2,190,000	\$ 2,143,570	\$ 7,430,366	\$ 9,573,935	\$ 10,036,252	\$ -	\$ 10,036,252	\$ (462,316)
51101 Regular	\$ 706,631	\$ 694,031	\$ 720,957	\$ 2,121,619	\$ 2,604,183	\$ 2,584,183	\$ 2,160,000	\$ 2,121,619	\$ 7,348,366	\$ 9,469,985	\$ 9,916,252	\$ -	\$ 9,916,252	\$ (446,267)
51111 In Grade	\$ 6,400	\$ 6,947	\$ 8,604	\$ 21,950	\$ 26,000	\$ 26,000	\$ 30,000	\$ 21,950	\$ 82,000	\$ 103,950	\$ 120,000	\$ -	\$ 120,000	\$ (16,050)
51200 Other Compensation	\$ -	\$ 197,453	\$ 28,443	\$ 225,896	\$ 23,000	\$ 45,000	\$ 55,000	\$ 225,896	\$ 123,000	\$ 348,896	\$ 395,905	\$ -	\$ 395,905	\$ (47,009)
51201 Longevity	\$ -	\$ 23,298	\$ 27,381	\$ 50,679	\$ 23,000	\$ 45,000	\$ 55,000	\$ 50,679	\$ 123,000	\$ 173,679	\$ 210,055	\$ -	\$ 210,055	\$ (36,376)
51203 Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51205 Uniform	\$ -	\$ 174,156	\$ 1,062	\$ 175,217	\$ -	\$ -	\$ -	\$ 175,217	\$ -	\$ 175,217	\$ 185,850	\$ -	\$ 185,850	\$ (10,633)
51207 Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51400 Premium Pay	\$ 365,744	\$ 286,408	\$ 320,607	\$ 972,759	\$ 1,048,549	\$ 1,090,000	\$ 758,549	\$ 972,759	\$ 2,897,098	\$ 3,869,857	\$ 3,361,140	\$ -	\$ 3,361,140	\$ 508,717
51401 Premium Pay	\$ 365,744	\$ 286,408	\$ 320,607	\$ 972,759	\$ 1,048,549	\$ 1,090,000	\$ 758,549	\$ 972,759	\$ 2,897,098	\$ 3,869,857	\$ 3,361,140	\$ -	\$ 3,361,140	\$ 508,717
52 Employee Benefits	\$ 292,912	\$ 272,369	\$ 276,912	\$ 842,192	\$ 861,578	\$ 864,902	\$ 808,167	\$ 842,192	\$ 2,534,648	\$ 3,376,840	\$ 3,293,495	\$ -	\$ 3,293,495	\$ 83,345
53 Professional and Technical Services	\$ 57,082	\$ 5,684	\$ 1,564	\$ 64,330	\$ 7,733	\$ 12,531	\$ 12,531	\$ 64,330	\$ 32,796	\$ 97,126	\$ 100,000	\$ -	\$ 100,000	\$ (2,874)
54 Property Services	\$ 80	\$ 80	\$ 80	\$ 240	\$ 2,000	\$ 2,375	\$ 2,375	\$ 240	\$ 6,750	\$ 6,990	\$ 9,500	\$ -	\$ 9,500	\$ (2,510)
55 Other Services	\$ 15	\$ 911	\$ 158	\$ 1,085	\$ 1,250	\$ 29,143	\$ 1,250	\$ 1,085	\$ 31,643	\$ 32,728	\$ 35,595	\$ -	\$ 35,595	\$ (2,867)
56 Supplies	\$ 24,136	\$ 50,141	\$ 22,290	\$ 96,566	\$ 79,393	\$ 79,393	\$ 79,393	\$ 96,566	\$ 238,178	\$ 334,744	\$ 504,460	\$ -	\$ 504,460	\$ (169,716)
57 Property	\$ 46	\$ 926	\$ 3,400	\$ 4,372	\$ 9,132	\$ 9,132	\$ 7,332	\$ 4,372	\$ 25,595	\$ 29,966	\$ 62,526	\$ -	\$ 62,526	\$ (32,560)
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2016 Monthly Expenditure Summary
Department of Public Safety - Bureau of Police (230000)

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 7,423,316	\$ 9,710,875	\$ 5,922,886	\$ 23,057,077	\$ 25,160,831	\$ 24,036,782	\$ 21,078,906	\$ 23,057,077	\$ 70,276,519	\$ 93,333,596	\$ 93,423,343	\$ 63,700	\$ 93,487,043	\$ (153,447)
51 Salaries and Wages	\$ 5,733,809	\$ 8,197,640	\$ 4,274,295	\$ 18,205,744	\$ 19,372,491	\$ 19,301,825	\$ 16,610,127	\$ 18,205,744	\$ 55,284,443	\$ 73,490,187	\$ 73,524,742	\$ -	\$ 73,524,742	\$ (34,555)
51100 Salaries	\$ 4,430,129	\$ 4,468,792	\$ 4,449,759	\$ 13,348,679	\$ 16,197,039	\$ 16,197,039	\$ 13,889,720	\$ 13,348,679	\$ 46,283,797	\$ 59,632,477	\$ 60,182,248	\$ -	\$ 60,182,248	\$ (549,771)
51101 Regular	\$ 4,405,889	\$ 4,427,243	\$ 4,425,668	\$ 13,258,801	\$ 16,151,230	\$ 16,151,230	\$ 13,843,912	\$ 13,258,801	\$ 46,146,372	\$ 59,405,173	\$ 59,990,284	\$ -	\$ 59,990,284	\$ (585,111)
51111 In Grade	\$ 24,239	\$ 41,549	\$ 24,091	\$ 89,879	\$ 45,808	\$ 45,808	\$ 45,808	\$ 89,879	\$ 137,425	\$ 227,304	\$ 191,964	\$ -	\$ 191,964	\$ 35,340
51200 Other Compensation	\$ 138,000	\$ 2,494,699	\$ 10,000	\$ 2,642,699	\$ 240,667	\$ 170,000	\$ 159,000	\$ 2,642,699	\$ 569,667	\$ 3,212,366	\$ 3,634,641	\$ -	\$ 3,634,641	\$ (422,275)
51201 Longevity	\$ 138,000	\$ 1,963,449	\$ 10,000	\$ 2,111,449	\$ 240,667	\$ 170,000	\$ 159,000	\$ 2,111,449	\$ 569,667	\$ 2,681,116	\$ 2,816,677	\$ -	\$ 2,816,677	\$ (135,561)
51203 Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51205 Uniform	\$ -	\$ 531,250	\$ -	\$ 531,250	\$ -	\$ -	\$ -	\$ 531,250	\$ -	\$ 531,250	\$ 817,964	\$ -	\$ 817,964	\$ (286,714)
51207 Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51400 Premium Pay	\$ 1,165,681	\$ 1,234,148	\$ (185,464)	\$ 2,214,365	\$ 2,934,786	\$ 2,934,786	\$ 2,561,407	\$ 2,214,365	\$ 8,430,979	\$ 10,645,344	\$ 9,707,853	\$ -	\$ 9,707,853	\$ 937,491
51401 Premium Pay	\$ 1,165,681	\$ 1,234,148	\$ (185,464)	\$ 2,214,365	\$ 2,934,786	\$ 2,934,786	\$ 2,561,407	\$ 2,214,365	\$ 8,430,979	\$ 10,645,344	\$ 9,707,853	\$ -	\$ 9,707,853	\$ 937,491
52 Employee Benefits	\$ 1,159,639	\$ 1,183,866	\$ 1,144,441	\$ 3,487,946	\$ 3,432,802	\$ 3,426,777	\$ 3,392,747	\$ 3,487,946	\$ 10,252,326	\$ 13,740,272	\$ 13,682,849	\$ -	\$ 13,682,849	\$ 57,422
53 Professional and Technical Services	\$ 212,761	\$ 42,168	\$ 68,406	\$ 323,335	\$ 252,117	\$ 254,625	\$ 268,642	\$ 323,335	\$ 775,383	\$ 1,098,718	\$ 1,072,809	\$ 51,000	\$ 1,123,809	\$ (25,091)
54 Property Services	\$ 260,063	\$ 117,932	\$ 278,207	\$ 656,203	\$ 359,672	\$ 409,807	\$ 423,641	\$ 656,203	\$ 1,193,119	\$ 1,849,322	\$ 1,844,177	\$ 6,979	\$ 1,851,156	\$ (1,834)
55 Other Services	\$ 3,795	\$ 1,260	\$ 2,716	\$ 7,770	\$ 11,999	\$ 11,999	\$ 11,999	\$ 7,770	\$ 35,998	\$ 43,768	\$ 47,997	\$ -	\$ 47,997	\$ (4,229)
56 Supplies	\$ 52,080	\$ 161,738	\$ 148,784	\$ 362,602	\$ 411,250	\$ 361,250	\$ 361,250	\$ 362,602	\$ 1,133,750	\$ 1,496,352	\$ 1,589,433	\$ 5,357	\$ 1,594,790	\$ (98,437)
57 Property	\$ 1,168	\$ 6,271	\$ 6,037	\$ 13,477	\$ 1,320,500	\$ 270,500	\$ 10,500	\$ 13,477	\$ 1,601,500	\$ 1,614,977	\$ 1,661,336	\$ 365	\$ 1,661,701	\$ (46,723)
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2016 Monthly Expenditure Summary
Department of Public Safety - Bureau of Fire (250000)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 5,746,867	\$ 7,051,011	\$ 5,918,231	\$ 18,716,108	\$ 18,184,428	\$ 18,680,806	\$ 16,011,395	\$ 18,716,108	\$ 52,876,629	\$ 71,592,737	\$ 71,060,369	\$ 12,600	\$ 71,072,969	\$ 519,768
51 Salaries and Wages	\$ 4,491,357	\$ 6,019,855	\$ 4,940,213	\$ 15,451,425	\$ 15,120,572	\$ 15,630,992	\$ 13,002,493	\$ 15,451,425	\$ 43,754,057	\$ 59,205,482	\$ 59,463,740	\$ -	\$ 59,463,740	\$ (258,257)
51100 Salaries	\$ 2,900,377	\$ 2,918,151	\$ 3,026,590	\$ 8,845,118	\$ 10,826,815	\$ 10,947,236	\$ 9,392,131	\$ 8,845,118	\$ 31,166,182	\$ 40,011,300	\$ 40,679,041	\$ -	\$ 40,679,041	\$ (667,741)
51101 Regular	\$ 2,894,767	\$ 2,913,530	\$ 3,024,080	\$ 8,832,377	\$ 10,765,315	\$ 10,885,736	\$ 9,330,631	\$ 8,832,377	\$ 30,981,682	\$ 39,814,059	\$ 40,432,733	\$ -	\$ 40,432,733	\$ (618,674)
51111 In Grade	\$ 5,610	\$ 4,621	\$ 2,509	\$ 12,741	\$ 61,500	\$ 61,500	\$ 61,500	\$ 12,741	\$ 184,500	\$ 197,241	\$ 246,308	\$ -	\$ 246,308	\$ (49,067)
51200 Other Compensation	\$ 8	\$ 1,698,967	\$ 633,296	\$ 2,332,270	\$ 140,000	\$ 530,000	\$ 50,000	\$ 2,332,270	\$ 720,000	\$ 3,052,270	\$ 3,356,460	\$ -	\$ 3,356,460	\$ (304,190)
51201 Longevity	\$ -	\$ 1,103,880	\$ 99,000	\$ 1,202,880	\$ 140,000	\$ 530,000	\$ 50,000	\$ 1,202,880	\$ 720,000	\$ 1,922,880	\$ 2,050,532	\$ -	\$ 2,050,532	\$ (127,652)
51203 Allowances	\$ 8	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ 8
51205 Uniform	\$ -	\$ 595,087	\$ 39,460	\$ 634,547	\$ -	\$ -	\$ -	\$ 634,547	\$ -	\$ 634,547	\$ 680,928	\$ -	\$ 680,928	\$ (46,381)
51207 Leave Buyback	\$ -	\$ -	\$ 494,836	\$ 494,836	\$ -	\$ -	\$ -	\$ 494,836	\$ -	\$ 494,836	\$ 625,000	\$ -	\$ 625,000	\$ (130,164)
51400 Premium Pay	\$ 1,590,972	\$ 1,402,737	\$ 1,280,328	\$ 4,274,037	\$ 4,153,756	\$ 4,153,756	\$ 3,560,363	\$ 4,274,037	\$ 11,867,875	\$ 16,141,912	\$ 15,428,238	\$ -	\$ 15,428,238	\$ 713,674
51401 Premium Pay	\$ 1,590,972	\$ 1,402,737	\$ 1,280,328	\$ 4,274,037	\$ 4,153,756	\$ 4,153,756	\$ 3,560,363	\$ 4,274,037	\$ 11,867,875	\$ 16,141,912	\$ 15,428,238	\$ -	\$ 15,428,238	\$ 713,674
52 Employee Benefits	\$ 923,528	\$ 841,672	\$ 837,942	\$ 2,603,142	\$ 2,558,295	\$ 2,563,497	\$ 2,527,583	\$ 2,603,142	\$ 7,649,375	\$ 10,252,517	\$ 9,456,488	\$ -	\$ 9,456,488	\$ 796,029
53 Professional and Technical Services	\$ 14,062	\$ 49,245	\$ 34,949	\$ 98,256	\$ 14,625	\$ 8,625	\$ 8,625	\$ 98,256	\$ 31,875	\$ 130,131	\$ 131,469	\$ -	\$ 131,469	\$ (1,338)
54 Property Services	\$ 3,034	\$ 226	\$ 2,590	\$ 5,850	\$ 5,700	\$ 4,900	\$ 4,400	\$ 5,850	\$ 15,000	\$ 20,850	\$ 32,600	\$ -	\$ 32,600	\$ (11,750)
55 Other Services	\$ -	\$ -	\$ 397	\$ 397	\$ -	\$ -	\$ -	\$ 397	\$ -	\$ 397	\$ 500	\$ -	\$ 500	\$ (103)
56 Supplies	\$ 314,142	\$ 139,514	\$ 101,065	\$ 554,721	\$ 482,836	\$ 471,292	\$ 466,794	\$ 554,721	\$ 1,420,921	\$ 1,975,642	\$ 1,964,172	\$ 12,600	\$ 1,976,772	\$ (1,130)
57 Property	\$ 745	\$ 499	\$ 1,074	\$ 2,317	\$ 2,400	\$ 1,500	\$ 1,500	\$ 2,317	\$ 5,400	\$ 7,717	\$ 11,400	\$ -	\$ 11,400	\$ (3,683)
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2016 Monthly Expenditure Summary
Department of Public Safety - Bureau of Animal Care & Control (280000)

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 106,494	\$ 85,789	\$ 77,620	\$ 269,903	\$ 371,071	\$ 387,521	\$ 342,691	\$ 269,903	\$ 1,101,284	\$ 1,371,186	\$ 1,689,696	\$ 131,049	\$ 1,820,746	\$ (449,559)
51 Salaries and Wages	\$ 48,750	\$ 44,263	\$ 43,456	\$ 136,469	\$ 214,940	\$ 214,940	\$ 184,235	\$ 136,469	\$ 614,115	\$ 750,584	\$ 798,350	\$ -	\$ 798,350	\$ (47,766)
52 Employee Benefits	\$ 20,743	\$ 18,977	\$ 18,889	\$ 58,609	\$ 64,281	\$ 64,281	\$ 61,932	\$ 58,609	\$ 190,493	\$ 249,102	\$ 250,072	\$ -	\$ 250,072	\$ (970)
53 Professional and Technical Services	\$ 36,322	\$ 19,388	\$ 17,074	\$ 72,784	\$ 88,350	\$ 104,800	\$ 93,150	\$ 72,784	\$ 286,300	\$ 359,084	\$ 627,275	\$ 131,049	\$ 758,324	\$ (399,240)
54 Property Services	\$ 96	\$ 171	\$ 216	\$ 483	\$ 375	\$ 375	\$ 250	\$ 483	\$ 1,000	\$ 1,483	\$ 1,500	\$ -	\$ 1,500	\$ (17)
55 Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56 Supplies	\$ 582	\$ 2,990	\$ (2,015)	\$ 1,558	\$ 3,125	\$ 3,125	\$ 3,125	\$ 1,558	\$ 9,375	\$ 10,933	\$ 12,500	\$ -	\$ 12,500	\$ (1,567)
57 Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2016 Monthly Expenditure Summary
Department of Public Works - Bureau of Administration (410000)

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 101,393	\$ 81,262	\$ 78,400	\$ 261,056	\$ 313,368	\$ 312,493	\$ 282,155	\$ 261,056	\$ 908,016	\$ 1,169,071	\$ 1,182,370	\$ 18	\$ 1,182,388	\$ (13,316)
51 Salaries and Wages	\$ 60,604	\$ 56,617	\$ 58,750	\$ 175,971	\$ 213,239	\$ 213,239	\$ 182,777	\$ 175,971	\$ 609,256	\$ 785,226	\$ 792,032	\$ -	\$ 792,032	\$ (6,806)
52 Employee Benefits	\$ 31,144	\$ 22,925	\$ 17,031	\$ 71,100	\$ 56,317	\$ 56,317	\$ 56,317	\$ 71,100	\$ 168,952	\$ 240,053	\$ 215,093	\$ -	\$ 215,093	\$ 24,959
53 Professional and Technical Services	\$ 2,494	\$ 38	\$ 338	\$ 2,870	\$ 1,875	\$ 1,000	\$ 1,125	\$ 2,870	\$ 4,000	\$ 6,870	\$ 7,500	\$ -	\$ 7,500	\$ (630)
54 Property Services	\$ 6,226	\$ 1,467	\$ 1,012	\$ 8,706	\$ 25,350	\$ 25,350	\$ 25,350	\$ 8,706	\$ 76,050	\$ 84,756	\$ 101,400	\$ -	\$ 101,400	\$ (16,644)
55 Other Services	\$ (1,178)	\$ -	\$ -	\$ (1,178)	\$ -	\$ -	\$ -	\$ (1,178)	\$ -	\$ (1,178)	\$ -	\$ 18	\$ 18	\$ (1,196)
56 Supplies	\$ 984	\$ 214	\$ 73	\$ 1,271	\$ 4,086	\$ 4,086	\$ 4,086	\$ 1,271	\$ 12,258	\$ 13,529	\$ 16,344	\$ -	\$ 16,344	\$ (2,815)
57 Property	\$ 1,119	\$ -	\$ 1,196	\$ 2,315	\$ 12,500	\$ 12,500	\$ 12,500	\$ 2,315	\$ 37,500	\$ 39,815	\$ 50,000	\$ -	\$ 50,000	\$ (10,185)
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2016 Monthly Expenditure Summary
Department of Public Works - Bureau of Operations (42000)

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 2,157,331	\$ 2,279,197	\$ 2,135,796	\$ 6,572,323	\$ 7,215,735	\$ 7,221,168	\$ 6,667,190	\$ 6,572,323	\$ 21,104,093	\$ 27,676,416	\$ 27,657,484	\$ 7,067	\$ 27,664,551	\$ 11,865
51 Salaries and Wages	\$ 1,180,120	\$ 1,285,938	\$ 1,340,165	\$ 3,806,223	\$ 4,385,378	\$ 4,376,811	\$ 3,822,833	\$ 3,806,223	\$ 12,585,022	\$ 16,391,245	\$ 16,484,203	\$ -	\$ 16,484,203	\$ (92,958)
52 Employee Benefits	\$ 560,104	\$ 467,072	\$ 462,950	\$ 1,490,126	\$ 1,459,151	\$ 1,459,151	\$ 1,459,151	\$ 1,490,126	\$ 4,377,453	\$ 5,867,579	\$ 5,616,457	\$ -	\$ 5,616,457	\$ 251,121
53 Professional and Technical Services	\$ 91,559	\$ 22,371	\$ 24,735	\$ 138,665	\$ 188,750	\$ 188,750	\$ 188,750	\$ 138,665	\$ 566,250	\$ 704,915	\$ 755,000	\$ -	\$ 755,000	\$ (50,085)
54 Property Services	\$ 175,914	\$ 83,820	\$ 170,744	\$ 430,478	\$ 476,250	\$ 476,250	\$ 476,250	\$ 430,478	\$ 1,428,750	\$ 1,859,228	\$ 1,905,000	\$ 7,067	\$ 1,912,067	\$ (52,839)
55 Other Services	\$ 4,294	\$ 5,036	\$ 4,796	\$ 14,126	\$ 17,875	\$ 17,875	\$ 17,875	\$ 14,126	\$ 53,625	\$ 67,751	\$ 71,500	\$ -	\$ 71,500	\$ (3,749)
56 Supplies	\$ 145,340	\$ 414,053	\$ 130,856	\$ 690,248	\$ 616,456	\$ 630,456	\$ 630,456	\$ 690,248	\$ 1,877,367	\$ 2,567,615	\$ 2,577,823	\$ -	\$ 2,577,823	\$ (10,208)
57 Property	\$ -	\$ 907	\$ 1,550	\$ 2,457	\$ 71,875	\$ 71,875	\$ 71,875	\$ 2,457	\$ 215,625	\$ 218,082	\$ 247,500	\$ -	\$ 247,500	\$ (29,418)
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2016 Monthly Expenditure Summary
Department of Public Works - Bureau of Environmental Services (430000)

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 1,263,275	\$ 975,922	\$ 935,111	\$ 3,174,308	\$ 3,833,634	\$ 3,852,557	\$ 3,511,625	\$ 3,174,308	\$ 11,197,816	\$ 14,372,124	\$ 14,514,972	\$ -	\$ 14,514,972	\$ (142,848)
51 Salaries and Wages	\$ 573,464	\$ 551,745	\$ 530,044	\$ 1,655,253	\$ 2,104,803	\$ 2,123,726	\$ 1,782,794	\$ 1,655,253	\$ 6,011,323	\$ 7,666,577	\$ 7,858,245	\$ -	\$ 7,858,245	\$ (191,668)
51100 Salaries	\$ 491,390	\$ 482,229	\$ 487,467	\$ 1,461,086	\$ 1,974,066	\$ 1,974,066	\$ 1,692,056	\$ 1,461,086	\$ 5,640,188	\$ 7,101,274	\$ 7,332,245	\$ -	\$ 7,332,245	\$ (230,971)
51101 Regular	\$ 489,426	\$ 480,028	\$ 484,267	\$ 1,453,721	\$ 1,974,066	\$ 1,974,066	\$ 1,692,056	\$ 1,453,721	\$ 5,640,188	\$ 7,093,909	\$ 7,332,245	\$ -	\$ 7,332,245	\$ (238,336)
51111 In Grade	\$ 1,964	\$ 2,201	\$ 3,200	\$ 7,365	\$ -	\$ -	\$ -	\$ 7,365	\$ -	\$ 7,365	\$ -	\$ -	\$ -	\$ 7,365
51200 Other Compensation	\$ 8	\$ 8	\$ 15	\$ 30	\$ 45	\$ 45	\$ 45	\$ 30	\$ 135	\$ 165	\$ -	\$ -	\$ -	\$ 165
51201 Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51203 Allowances	\$ 8	\$ 8	\$ 15	\$ 30	\$ 45	\$ 45	\$ 45	\$ 30	\$ 135	\$ 165	\$ -	\$ -	\$ -	\$ 165
51205 Uniform	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51207 Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51400 Premium Pay	\$ 82,067	\$ 69,509	\$ 42,562	\$ 194,137	\$ 130,692	\$ 149,615	\$ 90,693	\$ 194,137	\$ 371,000	\$ 565,137	\$ 526,000	\$ -	\$ 526,000	\$ 39,137
51401 Premium Pay	\$ 82,067	\$ 69,509	\$ 42,562	\$ 194,137	\$ 130,692	\$ 149,615	\$ 90,693	\$ 194,137	\$ 371,000	\$ 565,137	\$ 526,000	\$ -	\$ 526,000	\$ 39,137
52 Employee Benefits	\$ 307,855	\$ 248,495	\$ 249,476	\$ 805,826	\$ 805,960	\$ 805,960	\$ 805,960	\$ 805,826	\$ 2,417,879	\$ 3,223,705	\$ 3,115,246	\$ -	\$ 3,115,246	\$ 108,458
53 Professional and Technical Services	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ 3,750	\$ 3,750	\$ 5,000	\$ -	\$ 5,000	\$ (1,250)
54 Property Services	\$ 363,200	\$ 161,682	\$ 146,942	\$ 671,824	\$ 862,692	\$ 862,692	\$ 862,692	\$ 671,824	\$ 2,588,077	\$ 3,259,900	\$ 3,282,765	\$ -	\$ 3,282,765	\$ (22,865)
55 Other Services	\$ 10,625	\$ 182	\$ 184	\$ 10,990	\$ 5,625	\$ 5,625	\$ 5,625	\$ 10,990	\$ 16,875	\$ 27,865	\$ 40,500	\$ -	\$ 40,500	\$ (12,635)
56 Supplies	\$ 7,912	\$ 13,819	\$ 8,466	\$ 30,197	\$ 48,304	\$ 48,304	\$ 48,304	\$ 30,197	\$ 144,912	\$ 175,109	\$ 193,216	\$ -	\$ 193,216	\$ (18,107)
57 Property	\$ -	\$ -	\$ -	\$ -	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ 11,250	\$ 11,250	\$ 15,000	\$ -	\$ 15,000	\$ (3,750)
58 Miscellaneous	\$ 219	\$ -	\$ -	\$ 219	\$ 1,250	\$ 1,250	\$ 1,250	\$ 219	\$ 3,750	\$ 3,969	\$ 5,000	\$ -	\$ 5,000	\$ (1,032)
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2016 Monthly Expenditure Summary
Department of Public Works - Bureau of Transportation & Engineering (440000)

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 342,628	\$ 330,099	\$ 323,792	\$ 996,519	\$ 1,138,337	\$ 1,138,337	\$ 1,012,328	\$ 996,519	\$ 3,289,002	\$ 4,285,520	\$ 4,244,935	\$ -	\$ 4,244,935	\$ 40,586
51 Salaries and Wages	\$ 236,376	\$ 251,396	\$ 245,120	\$ 732,892	\$ 882,060	\$ 882,060	\$ 756,052	\$ 732,892	\$ 2,520,172	\$ 3,253,064	\$ 3,276,223	\$ -	\$ 3,276,223	\$ (23,159)
52 Employee Benefits	\$ 106,252	\$ 78,703	\$ 78,672	\$ 263,627	\$ 256,277	\$ 256,277	\$ 256,277	\$ 263,627	\$ 768,830	\$ 1,032,457	\$ 968,712	\$ -	\$ 968,712	\$ 63,745
53 Professional and Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54 Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55 Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57 Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2016 Monthly Expenditure Summary
Department of Parks & Recreation (500000)**

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 313,924	\$ 318,791	\$ 311,995	\$ 944,710	\$ 1,469,051	\$ 1,569,270	\$ 1,084,773	\$ 944,710	\$ 4,123,093	\$ 5,067,803	\$ 5,038,950	\$ 21,725	\$ 5,060,675	\$ 7,128
51 Salaries and Wages	\$ 197,321	\$ 202,896	\$ 205,314	\$ 605,530	\$ 1,008,539	\$ 1,074,325	\$ 670,643	\$ 605,530	\$ 2,753,506	\$ 3,359,036	\$ 3,370,652	\$ -	\$ 3,370,652	\$ (11,616)
52 Employee Benefits	\$ 82,804	\$ 63,038	\$ 60,700	\$ 206,542	\$ 223,695	\$ 228,728	\$ 197,846	\$ 206,542	\$ 650,270	\$ 856,812	\$ 802,625	\$ -	\$ 802,625	\$ 54,187
53 Professional and Technical Services	\$ (24,087)	\$ 15,515	\$ 10,128	\$ 1,555	\$ 46,263	\$ 58,263	\$ 50,763	\$ 1,555	\$ 155,290	\$ 156,845	\$ 157,259	\$ -	\$ 157,259	\$ (414)
54 Property Services	\$ 20,376	\$ 9,865	\$ 6,735	\$ 36,975	\$ 75,990	\$ 75,990	\$ 75,990	\$ 36,975	\$ 227,970	\$ 264,945	\$ 249,960	\$ 17,925	\$ 267,885	\$ (2,940)
55 Other Services	\$ 3,682	\$ 1,107	\$ 3,960	\$ 8,749	\$ 22,229	\$ 7,229	\$ 5,429	\$ 8,749	\$ 34,886	\$ 43,635	\$ 43,915	\$ -	\$ 43,915	\$ (280)
56 Supplies	\$ 32,371	\$ 23,659	\$ 17,971	\$ 74,001	\$ 90,385	\$ 122,885	\$ 82,885	\$ 74,001	\$ 296,154	\$ 370,156	\$ 401,539	\$ -	\$ 401,539	\$ (31,383)
57 Property	\$ 1,457	\$ 2,712	\$ 7,187	\$ 11,357	\$ 1,950	\$ 1,850	\$ 1,217	\$ 11,357	\$ 5,017	\$ 16,373	\$ 13,000	\$ 3,800	\$ 16,800	\$ (427)
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2016 Monthly Expenditure Summary
Citizen Police Review Board (999900)**

	Jan Actual	Feb Actual	Mar Estimate	1st Quarter Actual	2nd Quarter Estimate	3rd Quarter Estimate	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 46,269	\$ 37,585	\$ 36,980	\$ 120,835	\$ 161,993	\$ 169,625	\$ 147,942	\$ 120,835	\$ 479,560	\$ 600,395	\$ 604,958	\$ -	\$ 604,958	\$ (4,563)
51 Salaries and Wages	\$ 21,816	\$ 21,968	\$ 21,968	\$ 65,753	\$ 89,547	\$ 89,547	\$ 76,754	\$ 65,753	\$ 255,848	\$ 321,601	\$ 332,602	\$ -	\$ 332,602	\$ (11,002)
52 Employee Benefits	\$ 12,391	\$ 7,587	\$ 7,587	\$ 27,566	\$ 27,092	\$ 27,092	\$ 26,113	\$ 27,566	\$ 80,297	\$ 107,863	\$ 97,914	\$ -	\$ 97,914	\$ 9,949
53 Professional and Technical Services	\$ 2,215	\$ 1,756	\$ 906	\$ 4,877	\$ 24,835	\$ 31,067	\$ 24,419	\$ 4,877	\$ 80,321	\$ 85,198	\$ 85,906	\$ -	\$ 85,906	\$ (708)
54 Property Services	\$ 5,792	\$ 5,417	\$ 5,417	\$ 16,625	\$ 16,519	\$ 16,519	\$ 16,256	\$ 16,625	\$ 49,294	\$ 65,919	\$ 66,076	\$ -	\$ 66,076	\$ (157)
55 Other Services	\$ 3,709	\$ 800	\$ -	\$ 4,509	\$ 1,000	\$ 900	\$ 900	\$ 4,509	\$ 2,800	\$ 7,309	\$ 9,300	\$ -	\$ 9,300	\$ (1,991)
56 Supplies	\$ 346	\$ 57	\$ 1,102	\$ 1,505	\$ 1,500	\$ 2,500	\$ 2,500	\$ 1,505	\$ 6,500	\$ 8,005	\$ 8,160	\$ -	\$ 8,160	\$ (155)
57 Property	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 2,000	\$ 1,000	\$ -	\$ 4,500	\$ 4,500	\$ 5,000	\$ -	\$ 5,000	\$ (500)
58 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending March 31, 2016

**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 2016.

Projects within the 2016 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 57 projects approved for 2016 valued at \$70.4 million. Bond funds account for 36 percent (\$25.0 million), PAYGO funds account for 14 percent (\$10.0 million) and CDBG funds are 18 percent (\$13.0 million) of the total Capital funding. Other funds including Federal funds and private funding make up 32 percent (\$21.9 million) of the Capital program funding.

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

PROJECT STATUS

The following is a status update by department for the first quarter. Due to the nature of the funding cycles for multi-year capital projects, departments are still spending money authorized in 2015 or prior years in order to work on projects. The 2016 CDBG allocation amount has been finalized. The City should receive \$12,753,055.00 from the Department of Housing and Urban Development in late August and will proceed with CDBG projects through the end of 2016.

Equipment Leasing. In the first quarter, the Equipment Leasing Authority ordered 66 of the 80 vehicles in the 2016 Vehicle Acquisition Plan. The City also received delivery of three Refuse Packers and One Recycling Packer from the 2015 Vehicle Acquisition Plan. The ELA is also working with the Parking Authority on the Electric Vehicle Charging Station initiatives to complement our plans to purchase up to 8 Electric Vehicles in 2017. This initiative may become part of a larger project if Pittsburgh is awarded the \$50M Smart Cities Challenge funding.

Facilities Improvement. Despite the weather, the first quarter in 2016 has seen significant project progress for Facility Improvements. Two immediate needs were addressed in emergency waterline repairs at Frick Park and Mellon Park. The Architecture division is also moving forward with designs to add an emergency generator and replace the second of two HVAC units at the South Side Market House. Of the fourteen pool projects slated for 2016, seven are in process. This aggressive approach is part of the 20 year rotating pool capital improvement schedule that started this year. The program applies the Mayor's "fix it first" priority with existing pool conditions to prioritize and plan upgrades. The goal is to prolong the useful life of pool facilities in a way that is economical by addressing infrastructure before it breaks and equitable by planning facility upgrades at all pools.

Transportation. To increase safety and better accommodate and comply with the Americans with Disabilities Act, the City is upgrading a number of signalized intersections. Upgraded signals will include retroreflective borders on traffic signal backplates and audible signals for pedestrians with impaired vision. A number of these signals in Oakland are either in design or

have been designed and will be constructed by the end of 2016. For the Charles Anderson Bridge, preliminary engineering has begun. This is a federally-funded project spanning multiple years. The City has also submitted two applications to the Southwestern Pennsylvania Commission Livability Through Smart Transportation (SMART) program. These projects would improve pedestrian and bicycle infrastructure on the North Side and near the Bud Harris Cycling Track on Washington Boulevard.

Engineering. Storm water management and flood control are important environmental concerns for the City of Pittsburgh. In March, a contractor was engaged for stream remediation work on the Saw Mill Run. Also in contract is the Shiloh Street Gateway project. This is a partnership with the Mount Washington CDC to install business district signage on Shiloh Street on Mount Washington.

2016 Monthly Expenditure Summary Department Capital Summary

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	Year-to-date & Projected	Total Budget	(Savings)/ Overage
City Council				\$ -	\$ -	\$ 850,000	\$ (850,000)
City Clerk				\$ -	\$ -	\$ -	\$ -
Mayor's Office				\$ -	\$ -	\$ 500,000	\$ (500,000)
Bureau of Neighborhood Empowerment Innovation and Performance				\$ -	\$ -	\$ -	\$ -
Human Relations Commission				\$ -	\$ -	\$ 150,000	\$ (150,000)
Office of Management and Budget				\$ -	\$ -	\$ 100,000	\$ (100,000)
Equal Opportunity Review Commission				\$ -	\$ -		\$ -
Equipment Leasing Authority				\$ -	\$ -	\$ 5,000,000	\$ (5,000,000)
Personnel & CSC				\$ -	\$ -	\$ 1,000,000	\$ (1,000,000)
City Planning				\$ -	\$ -	\$ 4,663,208	\$ (4,663,208)
Public Safety Administration				\$ -	\$ -	\$ -	\$ -
Bureau of Emergency Medical Services				\$ -	\$ -	\$ -	\$ -
Bureau of Police				\$ -	\$ -	\$ -	\$ -
Bureau of Fire				\$ -	\$ -	\$ -	\$ -
Permits, Licenses, and Inspections				\$ -	\$ -	\$ 2,360,000	\$ (2,360,000)
Public Works		\$ 57,910	\$ 36,079	\$ 93,989	\$ 93,989	\$ 47,067,928	\$ (46,973,939)
Parks & Recreation				\$ -	\$ -	\$ 700,000	\$ (700,000)
Urban Redevelopment Authority				\$ -	\$ -	\$ 8,072,480	\$ (8,072,480)
TOTAL	\$ -	\$ 57,910	\$ 36,079	\$ 93,989	\$ 93,989	\$ 70,463,616	\$ (70,369,627)

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending March 31, 2016

Staffing Summary

CITY OF PITTSBURGH
Employee Headcount Summary (1)

DEPARTMENT	1/8/2016	1/22/2016	2/5/2016	2/19/2016	3/4/2016	3/18/2016	2016 Budgeted Positions
CITY COUNCIL				37	35	35	27
CITY CLERK'S OFFICE				10	10	10	13
MAYOR'S OFFICE				15	15	16	15
BUREAU OF NEIGHBORHOOD EMPOWERMENT				8	8	8	13
OFFICE OF MANAGEMENT & BUDGET				27	27	27	24
DEPT. OF INNOVATION & PERFORMANCE				65	64	64	64
HUMAN RELATIONS				7	7	7	8
CONTROLLER				52	52	52	56
FINANCE				49	49	49	51
FINANCE - THREE TAXING BODIES				8	8	8	8
LAW				38	38	38	31
PERSONNEL & CIVIL SERVICE				37	37	37	32
WORKFORCE INVESTMENT ACT				19	19	19	26
CITY PLANNING				40	40	40	41
CITY PLANNING - COMMUNITY DEVELOPMENT				13	13	13	13
PERMITS, LICENSES, AND INSPECTIONS				67	66	68	74
PUBLIC SAFETY ADMINISTRATION				23	23	23	24
EMS				176	176	176	180
POLICE				929	929	970	968
OMI				11	11	11	10
SCHOOL GUARDS				93	93	93	103
FIRE				674	674	674	664
ANIMAL CONTROL				14	14	14	17
PUBLIC WORKS-ADMINISTRATION				13	13	13	14
PUBLIC WORKS-OPERATIONS				402	402	403	417
PUBLIC WORKS-ENVIRONMENTAL SERVICES				186	184	184	200
PUBLIC WORKS-ENG. & CONSTRUCTION				64	64	64	65
PARKS & RECREATION				191	191	192	93
CITIZENS' POLICE REVIEW BOARD				8	8	8	6
TOTAL				3,276	3,270	3,316	3,257

(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.

*Headcount reports for pay periods 1/8/2016, 1/22/2016, and 2/5/2016 are unavailable at this time.

CITY OF PITTSBURGH
Employee Headcount Summary By Union (1)

<u>BARGAINING UNIT</u>	<u>1/8/2016</u>	<u>1/22/2016</u>	<u>2/5/2016</u>	<u>2/19/2016</u>	<u>3/4/2016</u>	<u>3/18/2016</u>
NO REPRESENTATION				472	472	473
FRATERNAL ORDER OF POLICE				848	848	887
FIREFIGHTERS				666	666	666
PJCBC BLUE COLLAR				345	346	347
TEAMSTERS/REFUSE				173	172	172
AFSCME FOREMAN				48	47	47
SEIU REC TEACHERS				51	51	52
SEIU SCHOOL GUARDS				83	83	84
AFSCME WHITE COLLAR				244	247	248
FRATERNAL ASSOC. OF PROF. PARAMEDICS				156	156	156
TOTAL				3,086	3,088	3,132

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

*Headcount reports for pay periods 1/8/2016, 1/22/2016, and 2/5/2016 are unavailable at this time.