

City of Pittsburgh

Quarterly Financial & Performance Report

For the Period Ending September 30, 2015



Department of Finance
and
Office of Management and Budget

November 17, 2015

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

For the Period Ending September 30, 2015

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

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending September 30, 2015

Overview

OVERVIEW

This is the third quarterly report of the City of Pittsburgh for 2015, issued pursuant to Act 11 of 2004 and the Cooperation Agreement between the City of Pittsburgh and the Intergovernmental Cooperation Authority for Cities of the Second Class (ICA). This report is also intended to fulfill the reporting requirements of the revised and adopted Municipalities Financial Recovery Act Recovery Plan for the City of Pittsburgh dated June 24, 2014. This report covers the third quarter of the City's 2015 fiscal year, for the period of July 1, 2015 through September 30, 2015.

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

The City's third quarter financial results for the balance of the fiscal year, forecast that the City will end the year with revenues exceeding budget by \$11.2 million, or 2.2 percent and expenditures under the final budget (adopted budget with prior year encumbrances) by \$6 million, or 1 percent.

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

REVENUE RESULTS AND PROJECTIONS

Budget Year 2015 – Revenue Summary:

Revenue collections totaled \$121,220,994 in the third quarter of fiscal year 2015. This represents 23.5 percent of the total budget for fiscal year 2015. This is \$10.1 million, or a 9.0 percent increase, more than the same period last year. In the third quarter of 2014, the City collected \$111.1 million, or 22.8 percent of the budgeted revenues. Year-to-Date, the City has collected \$411,829,113 in revenues. This represents 79.7 percent of total budgeted revenues. Revenues for fiscal year 2015 are projected to exceed budget by \$11.2 million.

	First & Second Quarter Collections	Third Quarter Collections	Fiscal Year 2015 Budget
Real Estate Taxes	\$118,302,843	\$11,478,252	\$133,355,486
Other Taxes	\$(81,219)	\$(231)	\$2,908
Amusement Tax	\$6,481,777	\$7,656,942	\$14,658,433
Earned Income Tax	\$45,644,282	\$21,420,521	\$87,256,194
Deed Transfer Tax	\$10,174,574	\$7,399,560	\$18,099,199
Parking Tax	\$24,982,722	\$14,554,273	\$53,181,316
Institution and Service Privilege Tax	\$573,222	\$3,894	\$486,413
Facility Usage Fee	\$2,103,843	\$1,500,266	\$4,667,756
Payroll Preparation Tax	\$31,966,195	\$13,848,392	\$57,644,948
Local Service Tax	\$7,057,849	\$3,464,206	\$13,792,288
Public Service Privilege	\$520,371	\$192,774	\$634,314
Act 77 - Tax Relief	\$9,870,684	\$5,173,334	\$20,991,330
License and Permit	\$5,734,202	\$2,627,476	\$11,640,085
Charges for Services	\$11,990,292	\$7,244,533	\$39,226,006
Fines and Forfeits	\$4,962,087	\$2,167,346	\$8,840,520
Intergovernmental	\$7,827,394	\$22,367,550	\$49,569,819
Investment Earnings	\$63,871	\$44,132	\$135,413
Non-Profit Payment for Services	\$383,326	\$16,516	\$400,000
Miscellaneous	\$147,806	\$61,258	\$65,731
Fund Balance	\$1,902,000	-	\$1,902,000
Total Revenues	\$290,608,119	\$121,220,994	\$516,550,159

Budget Year 2015 – Projected Revenue Collections

Total collections for fiscal year 2015 revenues are expected to exceed budgeted revenues by \$11.2 million, or 2.17 percent. The major driving force behind this projection is due to a \$5.1 million Economic Development and Slots Revenue receipt, from fiscal year 2014, being received in January 2015. Because the City uses a cash basis of accounting, the 2014 budgeted revenue was instead recorded under the current fiscal year.

	Fiscal Year 2015 Budget	YTD Collections	Projected Collections	Variance from Budget
Real Estate Taxes	\$133,355,486	\$129,781,095	\$3,999,837	\$425,446
Other Taxes	\$2,908	\$(81,450)	\$787	\$(83,571)
Amusement Tax	\$14,658,433	\$14,138,719	\$2,176,856	\$1,657,142
Earned Income Tax	\$87,256,194	\$67,064,802	\$21,768,262	\$1,576,870
Deed Transfer Tax	\$18,099,199	\$17,574,134	\$4,090,068	\$3,565,003
Parking Tax	\$53,181,316	\$39,536,995	\$13,159,638	\$(484,684)
Institution and Service Privilege Tax	\$486,413	\$577,115	\$1,321	\$92,023
Facility Usage Fee	\$4,667,756	\$3,604,109	\$1,813,420	\$749,773
Payroll Preparation Tax	\$57,644,948	\$45,814,587	\$13,456,668	\$1,626,307
Local Service Tax	\$13,792,288	\$10,522,055	\$2,546,678	\$(723,555)
Public Service Privilege	\$634,314	\$713,145	\$69,758	\$148,589
Act 77 - Tax Relief	\$20,991,330	\$15,044,018	\$5,250,941	\$(696,370)
License and Permit	\$11,640,085	\$8,361,678	\$2,079,084	\$(1,199,323)
Charges for Services	\$39,226,006	\$19,234,825	\$20,093,441	\$102,261
Fines and Forfeits	\$8,840,520	\$7,129,433	\$2,228,324	\$517,237
Intergovernmental	\$49,569,819	\$30,194,944	\$23,143,968	\$3,769,093
Investment Earnings	\$135,413	\$108,003	\$41,471	\$14,061
Non-Profit Payment for Services	\$400,000	\$399,842	\$158	-
Miscellaneous	\$65,731	\$209,064	\$1,953	\$145,286
Fund Balance	\$1,902,000	\$1,902,000	-	-
Total Revenues	\$516,550,159	\$411,829,113	\$115,922,633	\$11,201,587

Revenue categories projected to exceed budgeted amounts in fiscal year 2015 includes Real Estate Taxes, Amusement Tax, Earned Income Tax, Deed Transfer Tax, Institution and Service Privilege Tax, Facility Usage Fee, Payroll Preparation Tax, Public Service Privilege Tax, Charges for Services, Fines and Forfeitures, Intergovernmental Revenues, Investment Earnings, and Miscellaneous Revenues.

Revenue categories projected to fall below budgeted revenues for fiscal year includes 2015 Other Taxes, Parking Tax, Local Service Tax, Act 77 Tax Relief, and Licenses and Permits.

Major Tax Revenues:

Major Tax Revenue collections for the first and second quarters totaled \$257,597,141, or 63.6 percent of total revenues budgeted for category in fiscal year 2015. Collections through the third quarter of fiscal year 2015 totaled \$344,289,324. Taking into consideration collections through the third quarter of Fiscal Year 2015, all revenues lines falling within the Major Tax Revenues category are projected to exceed budget with the exception Other Taxes, Parking Tax, Local Service Tax, and Act 77 – Tax Relief.

Year-End Projected Revenues Vs. Budget			
	YTD Collections	2015 Budget	Percentage of Budget
Real Estate Taxes	\$129,781,095	\$133,355,486	97.32%
Other Taxes	\$(81,450)	\$2,908	(2800.89%)
Amusement Tax	\$14,138,719	\$14,658,433	96.45%
Earned Income Tax	\$67,064,802	\$87,256,194	76.86%
Deed Transfer Tax	\$17,574,134	\$18,099,199	97.10%
Parking Tax	\$39,536,995	\$53,181,316	74.34%
Institution and Service Privilege Tax	\$577,115	\$486,413	118.65%
Facility Usage Fee	\$3,604,109	\$4,667,756	77.21%
Payroll Preparation Tax	\$45,814,587	\$57,644,948	79.48%
Local Service Tax	\$10,522,055	\$13,792,288	76.29%
Public Service Privilege	\$713,145	\$634,314	112.43%
Act 77 - Tax Relief	\$15,044,018	\$20,991,330	71.67%
Total Revenues	\$344,289,324	\$404,770,585	85.06%

Real Estate Tax

The City collected \$129,781,095 in Real Estate Taxes through the third quarter of 2015. This represents 97.3 percent of total budgeted revenues within this category for fiscal year 2015. Revenue collection within this category has kept pace with the projected budget through the third quarter of fiscal year 2015. In the same period of fiscal year 2014, the City had collected \$119,220,590 or 92.6 percent of the total budget for Real Estate Tax. This represents a \$10,560,505, or 8.9 percent, increase over the same period last year. The large real dollar increase over prior year collections was expected due to the millage rate adjustment from 7.56 mils to 8.06 mils implemented for fiscal year 2015. The 14.1 percent increase in total collections of budgeted revenues over the same period last year, however, shows considerable increases in total collections throughout the third quarter of this year. Real Estate Taxes are expected to exceed budgeted figures for fiscal year 2015.

Current Year Real Estate

Real Estate – Current collections are anticipated to exceed budget by \$1.3 million.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$119.0 million	\$128.1 million	\$129.4 million	\$1.3 million

Prior Year Real Estate

Real Estate – Prior Year collections are projected to fall below budget by \$0.7 million.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$3.0 million	\$4.5 million	\$3.8 million	(\$0.7) million

Amusement Tax

Amusement Tax receipts are expected to exceed budget by \$1.7 million. This can be attributed to an overall increase in the number of concert performances taking place in the City throughout the year along with an increase in ticket prices for Pirates games.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$14.3 million	\$14.6 million	\$16.3 million	\$1.7 million

Earned Income Tax

Earned Income Tax is expected to exceed budget by \$1.6 million.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$85.9 million	\$87.2 million	\$88.8 million	\$1.6 million

Deed Transfer Tax

Deed Transfer Tax collections are projected to exceed budget by \$3.6 million. The surge in this revenue category can be partially attributed to increased property sales driven by low interest rates and the 2013 elimination of Deed Transfer Tax collection loopholes.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$20.0 million	\$18.0 million	\$21.6 million	\$3.6 million

Parking Tax

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

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$50.4 million	\$53.1 million	\$52.7 million	(\$0.4) million

Institution and Service Privilege Tax

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

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$0.478 million	\$0.486 million	\$0.578 million	\$0.092 million

Facility Usage Fee

Facility usage fee collections are anticipated to exceed budget by \$0.8 million.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$4.7 million	\$4.6 million	\$5.4 million	\$0.8 million

Payroll Preparation Tax

The Payroll Preparation Tax is expected to exceed budget by \$1.6 million.

FY 2104 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$56.4 million	\$57.6 million	\$59.2 million	\$1.6 million

Local Services Tax

Local Services Tax collections are expected to fall below budget by 0.7 million.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$14.0 million	\$13.7 million	\$13.0 million	(\$0.7) million

Public Service Privilege

Public Service Privilege collections are expected to marginally exceed budget.

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$0.8 million	\$0.6 million	\$0.7 million	\$0.1 million

Act 77 – Tax Relief

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

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$12.8 million	\$20.9 million	\$20.2 million	(\$0.7) million

Licenses and Permits

Revenues collected from Licenses and Permits in the third quarter of fiscal year 2015 totaled \$2,627,476. This represents 22.6 percent of total budgeted revenues for this category. Year to date collections in this revenue line totaled \$8,361,678, or 71.8 percent of total budget revenues.

Projected Revenues Vs. Budget			
	Estimated Collections	2015 Budget	Difference
Licenses			
Liquor & Malt Beverage	\$407,029	\$413,507	\$(6,478)
Other License Revenue	\$1,332,940	\$1,408,686	\$(75,746)
Permits			
Commercial Building	\$3,893,904	\$3,872,089	\$21,815
Residential Building	\$339,470	\$330,594	\$8,875
Street Excavations	\$1,071,990	\$933,672	\$138,319
Encroachments	\$34,551	\$39,098	\$(4,547)
Zoning Fees	\$1,588,409	\$1,294,789	\$293,620
Zoning Board of Adjustments	\$102,365	\$71,335	\$31,030
Picnic and Ballfield	\$330,649	\$329,429	\$1,220
Employee Parking Fees	\$120,716	\$136,666	\$(15,949)
Fire Safety	\$571,500	\$597,554	\$(26,054)
Rental Registration Fee	-	\$1,620,000	\$(1,620,000)
Other Permit Revenue	\$647,239	\$592,667	\$54,571
Total License & Permit Revenues	\$10,440,762	\$11,640,085	\$(1,199,323)

Total estimated collections for fiscal year 2015 are expected to fall below budget. In total, collections are projected to fall \$1,199,323 below budget. The main driving force behind this shortfall is the \$1,620,000 budgeted for Rental Registration Fees. This legislation has not been enacted and receipts from this revenue line will not be realized in fiscal year 2015. Revised legislation has been introduced to City Council and will be voted on before the end of the fiscal year.

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

Charges for Services

Revenues collected from Charges for Services in the third quarter of fiscal year 2015 totaled \$7,244,533. This represents 18.5 percent of total budgeted revenues.

Year-End Projected Revenues Vs. Budget			
	Estimated Collections	2015 Budget	Difference
Fees			
Cable Bureau Revenue	\$6,114,057	\$5,261,901	\$852,156
Animal Care & Control Revenues	\$262,608	\$252,288	\$10,320
School Board Non-Resident Employee	\$1,416	\$4,084	\$(2,668)
Daily Parking Meters	\$9,647,604	\$9,647,604	-
Documents – Fire Records	\$5,023	\$3,055	\$1,968
Documents – Police Records	\$132,892	\$130,479	\$2,413
Lien Filling	\$69,655	\$75,505	\$(5,850)
Miscellaneous Public Works	\$483,748	\$675,966	\$(192,218)
Municipal Pension Plan	\$70,825	\$70,825	-
Fire Pension Plan	\$69,367	\$69,367	-
Police Pension Plan	\$69,367	\$69,367	-
Point State Park	\$205,679	\$272,000	\$(66,321)
Safety Inspections	\$74,771	\$52,757	\$22,014
Wilkinsburg – Trash	\$930,960	\$930,960	-
Wilkinsburg - Fire	\$1,648,352	\$1,648,352	-
Swimming Pools	\$320,513	\$340,472	\$(19,959)
Other Charges for Services - Fees	\$1,573,756	\$856,093	\$717,663
Leases			
Private Housing	\$5,688	\$6,167	\$(479)
Wharf Parking	\$346,423	\$346,423	-
Wharves	\$11,154	\$11,154	-
City Commercial Space	\$244,676	\$299,908	\$(55,232)
Emergency Services			
Medical Services Revenue	\$11,812,799	\$12,003,211	\$(190,412)
Contracted Services			
PWSA – Indirect Costs	\$1,850,000	\$1,850,000	-
Refuse – Dumpsters	\$109,052	\$86,785	\$22,267
Special Events Cost Recovery	\$1,223,295	\$2,023,352	\$(800,057)
Other Contracted Services	\$104,000	-	\$104,000
MBRO			
Market Based Revenue Opportunities	\$53,600	\$300,000	\$(246,400)
Miscellaneous			
School Board Tax Collection	\$1,353,466	\$1,337,013	\$16,453
Library Tax Collection	\$63,850	\$122,972	\$(59,112)
Three Taxing Bodies	\$469,271	\$469,271	-
Miscellaneous	\$400	\$8,675	\$(8,275)
Total Charges for Services	\$39,328,267	\$39,226,006	\$102,261

Year to date total collections within this revenue category has totaled \$19,234,825, representing 49.0 percent of total budgeted revenues within this category. Total estimated collections for this revenue category are projected to exceed budget by \$102,261. Medical Services Revenue is projected to fall \$190,412 below budget due to reimbursement rates and the evolving healthcare landscape. In addition, other revenue lines that are projected to fall below budget include; School Board Non-Tax Resident, Miscellaneous Public Works, Point State Park, Swimming Pool Revenue, City Commercial Space, Special Event Cost Recovery, Market Based Revenue Opportunities, Library Tax Collection and Miscellaneous Revenues. Revenues from Swimming Pools are projected to fall below budget due to the Mayor and City Council mandating that City residents under the age of 18 are to be admitted to City owned pools free of charge.

Despite the shortfall in some revenue categories under Charges for Services, others are projected to exceed budget in fiscal year 2015. Cable Bureau Revenue is projected to exceed budget by \$852,156. This, along with projected budget surpluses in other revenue lines mitigates those shortfalls seen in other revenue lines.

Fines and Forfeitures

Revenues collected for Fines and Forfeitures in the third quarter of fiscal year 2015 totaled \$2,167,346. This represents 24.5 percent of budgeted revenues within this category. Year to date total collections within this revenue category has totaled \$7,129,433 or 80.6 percent of total budget revenues within this category.

Year-End Projected Revenues Vs. Budget			
	Estimated Collections	2015 Budget	Difference
Traffic Court	\$1,443,174	\$1,584,665	\$(141,491)
Parking Court	\$7,595,415	\$6,891,232	\$704,183
Magistrate	\$137,939	\$180,233	\$(42,294)
State Police	\$173,590	\$183,583	\$(9,993)
Settlements and Judgments	\$251	\$807	\$(556)
Fines and Forfeitures – Monies	\$7,388	-	\$7,388
Total Fines & Forfeitures Revenues	\$9,357,757	\$8,840,520	\$517,237

Revenues within this category are projected to exceed budget by \$517,237. Revenues from Traffic Court, Magistrate and State Police are projected to fall below budget. Parking Court is projected to exceed budget. In the new agreement between the City of Pittsburgh and Parking Authority stipulates that the City’s share of Parking Court revenues increased from 90 percent to 100 percent.

Intergovernmental Revenues

Revenues collected for Intergovernmental Revenues category in the third quarter of fiscal year 2015 totaled \$22,367,550. This represents 45.1 percent of total budgeted revenues within this category. Year to date total collections within this revenue category has totaled \$30,194,944 or 60.9 percent of total budget revenues within this category.

Year-End Projected Revenues Vs. Budget			
	Projected Collections	2015 Budget	Difference
Local Government			
Public Parking Authority	\$1,900,000	\$1,900,000	-
Water and Sewer Authority	\$5,300,000	\$5,300,000	-
Sports & Exhibition Authority	\$680	\$265,831	\$(265,151)
Foundation Grants	\$600,000	\$600,000	-
PA Commonwealth			
Summer Food Program	\$55,000	\$55,000	-
State Pension Aid	\$18,254,832	\$18,145,922	\$108,910
PEMA	\$54,023	-	\$54,023
Commonwealth Recycling Grant	\$337,877	\$337,877	-
Police/Fire Retiree Reimbursement	\$1,424,843	\$1,501,407	\$(76,564)
Economic Development Slot Revenue	\$10,200,000	\$5,100,000	\$5,100,000
2% Local Share of Slots Revenue	\$10,000,000	\$10,000,000	-
State Utility Tax Distribution	\$457,059	\$457,059	-
Liquid Fuels Tax	\$3,472,500	\$4,630,000	\$(1,157,500)
Intergovernmental Revenues – State	\$32,575	-	\$32,575
Federal Grants			
CDBG – City Planning	\$290,000	\$290,000	-
COPS Grant	\$786,723	\$786,723	-
Workforce Investment Act	\$172,800	\$200,000	\$(27,200)
Total Intergovernmental Revenues	\$53,338,912	\$49,569,819	\$3,769,093

Revenues within the Intergovernmental Revenues category are projected to exceed budget by \$3,769,093. This is mainly due to a 2014 scheduled revenue receipt of \$5,100,000 from the Economic Development Slot Revenue that was received in January of 2015. Because the City uses a cash basis of accounting, the 2014 budgeted revenue was instead recorded in fiscal year 2015. The City anticipates only being able to transfer three out of the four quarterly payments scheduled from the Liquid Fuels Trust Fund to the General Fund due to the cold weather experienced in early 2015 that increased expenditures for road salt.

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

Investment Earnings

Total collections in the third quarter of fiscal year 2015 in the Investment Earnings category totaled \$44,132, or 32.6 percent of total budgeted revenues. Year to date collections within this revenue category total \$108,003, or 79.8 percent of total budget revenues within this category. Total collections for the year are projected to exceed budget by \$14,061.

Year-End Projected Revenues Vs. Budget			
	Projected Collections	2015 Budget	Difference
Interest Earnings	-	-	-
Investment Earnings	\$139,226	\$135,413	\$3,813
Project Fund Transfer	\$10,248	-	\$10,248
Total Investment Revenues	\$149,474	\$135,413	\$14,061

Non-Profit Payment for Services

This category represents payment in lieu of tax agreements related to several housing developments. Revenue collections totaled \$399,842 through the third quarter of fiscal year 2015. Total collections for fiscal year 2015 are projected to equal budget, per the contractual nature of this revenue category.

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

Miscellaneous Revenues

Miscellaneous Revenues collections through the third quarter of fiscal year 2015 totaled \$209,064. Total collections for fiscal year 2015 are projected to exceed budget by \$145,286. This is mainly attributable to the increased revenue collections from Sale of Public Property due to the City's implementation of the GovDeals system along with Rebates and Incentives.

Year-End Projected Revenues Vs. Budget			
	Projected Collections	2015 Budget	Difference
Unidentified Revenue	\$2,853	\$3,906	\$(1,053)
Sale of Public Property	\$68,845	\$60,558	\$8,287
Sale of Scrap	\$12,331	-	\$12,331
Donations	\$450	-	\$450
Rebates and Incentives	\$98,878	-	\$98,878
Escheats	\$20,045	-	\$20,045
Vending Machine Commissions	\$6,215	-	\$6,215
Proceeds from Lobbyist Reg.	\$1,400	\$1,267	\$133
Total Miscellaneous Revenues	\$211,017	\$65,731	\$145,286

EXPENDITURE RESULTS AND PROJECTIONS

Expenditures for the third quarter of 2015 totaled \$153.1 million, or 30 percent of the total adopted operating budget of \$510.6 million. This represents a \$4.5 million decrease in expenditures compared to the same period in 2014, in which expenditures totaled \$157.6 million, or 32.2 percent of budget. This decrease was primarily due to \$4 million less in pension expenditures this quarter.

Expenditures for 2015 are projected to total \$504.4 million, which is \$6.2 million below the budgeted expenditures of \$510.6 million. The Quarterly Financial & Performance Reports are reported using a cash basis accounting method. However, encumbrances are set up for purchase orders and contracts for goods and services that have not yet been provided. These encumbrances reduce the amount of appropriations available to spend so departments do not overspend their budgets. However, depending on receipt of the good or the term of the contract, these encumbrances may not show up as actual expenditures by the end of the fiscal year. This is why some departments may show considerable projected savings for the year. For example, the Bureau of Animal Care and Control has contracted services with Animal Rescue League for \$430,000 per year. However, the term of agreement is April 30 through April 29, so on December 31, approximately \$200,000 of Animal Care and Control's budget will show as unspent, but the encumbrance will remain and carry over into the following fiscal year.

Budget Year 2015 – Expenditure Summary

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$471.6 million	\$510.6 million	\$504.7 million	(\$6.2) million

Salaries and Wages Expenditures

Salaries and wages for the third quarter of 2015 totaled \$42.1 million, approximately 4 percent less than the \$43.8 million in 2014.

Salaries and Wages

FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Budget to Estimate
\$190.8 million	\$199.3 million	\$197.3 million	(\$2.1) million

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

EXPENDITURE ANALYSIS: POLICE, FIRE, AND PUBLIC WORKS

Bureau of Police

Officer headcount in the Bureau of Police stood at 879 at the end of the third quarter which is 8 more than last year; a class of 40 entered the Academy on August 17, 2015. Police Salaries, with longevity and acting pay, this quarter totaled \$12,971,070 which is \$157,281 or 1 percent lower than in 2014. Premium pay expenditures this quarter are significantly lower than in 2014, which was in part due to the \$2.3 million transfer from the Secondary Employment Trust Fund that offset the expenses. The Office of Management and Budget is projecting premium pay to end the year at \$11 million; premium pay ended 2014 at \$10.1 million.

3rd Quarter Salaries and Premium Pay

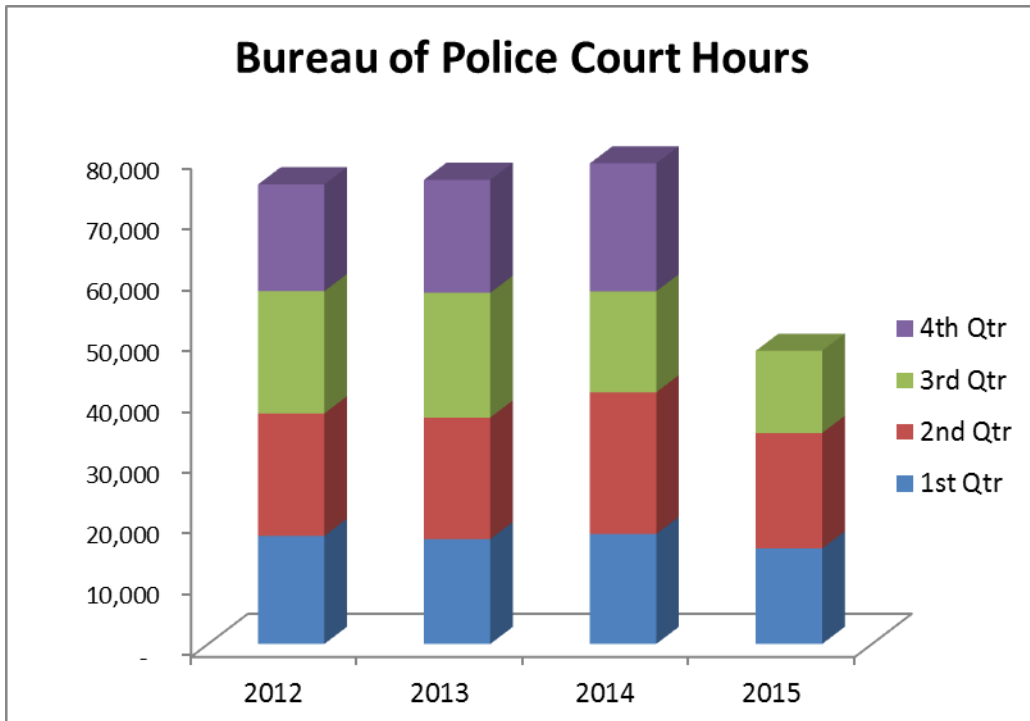
	2015	2014	2013	2012
Salaries	\$12,971,070	\$12,985,351	\$10,398,201	\$ 12,324,703
Premium Pay	-\$76,832	\$1,989,553	\$3,727,061	\$2,090,753

Year-to-date longevity pay is 2 percent more than in 2014 and 2013; and approximately 14 percent above than in 2012. Longevity pay for the third quarter continues to decrease because an increasing number of officers (those with more than twenty years of service) now receive this pay in February. All other officers eligible for longevity pay receive payment in the pay period following their anniversary date.

Police Bureau Longevity Pay

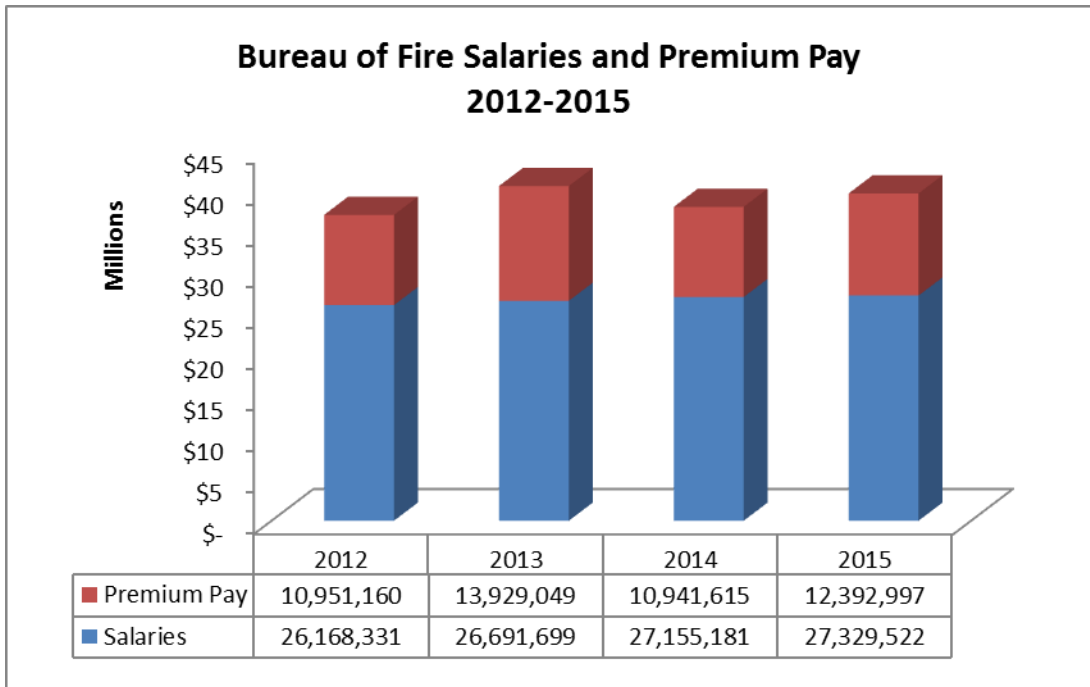
	2015 Longevity	2014 Longevity	2013 Longevity	2012 Longevity
1 st Quarter	\$2,348,412	\$2,509,570	\$2,260,584	\$1,926,067
2 nd Quarter	\$260,000	\$245,000	\$496,124	\$532,295
3 rd Quarter	\$199,000	\$143,000	\$211,930	\$426,619
Year-to-Date	\$2,807,412	\$2,754,570	\$2,756,707	\$2,458,361

Other than details and secondary employment, court time is the largest contributor to premium pay. The following chart shows quarterly court time hours from 2012 to 2015. Year-to-date court time is lower than it was by the third quarter in 2014, 2013 and 2012.

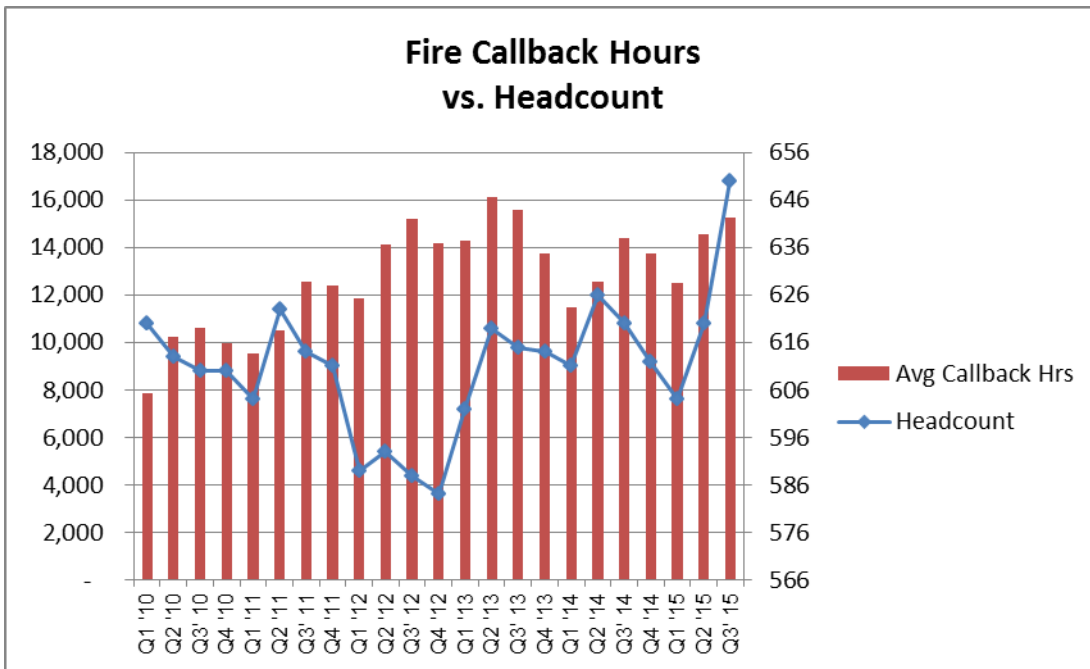


Bureau of Fire

The total number of firefighters at the end of the third quarter totaled 650, which includes 66 recruits at the Fire Academy (32 who will not be available for suppression until November 2015 and 34 until February 2016), which is 30 more than last year. The following chart shows total salaries and premium pay as of the third quarter from 2012 to 2015. In 2012, premium pay equaled about 42 percent of salaries; in 2013 it was 52 percent; and in 2014, 40 percent. To date in 2015, premium pay is equal to 45 percent of the salary expenditures. The total amount of both salaries and premium pay combined is up \$1.6 million from 2014.



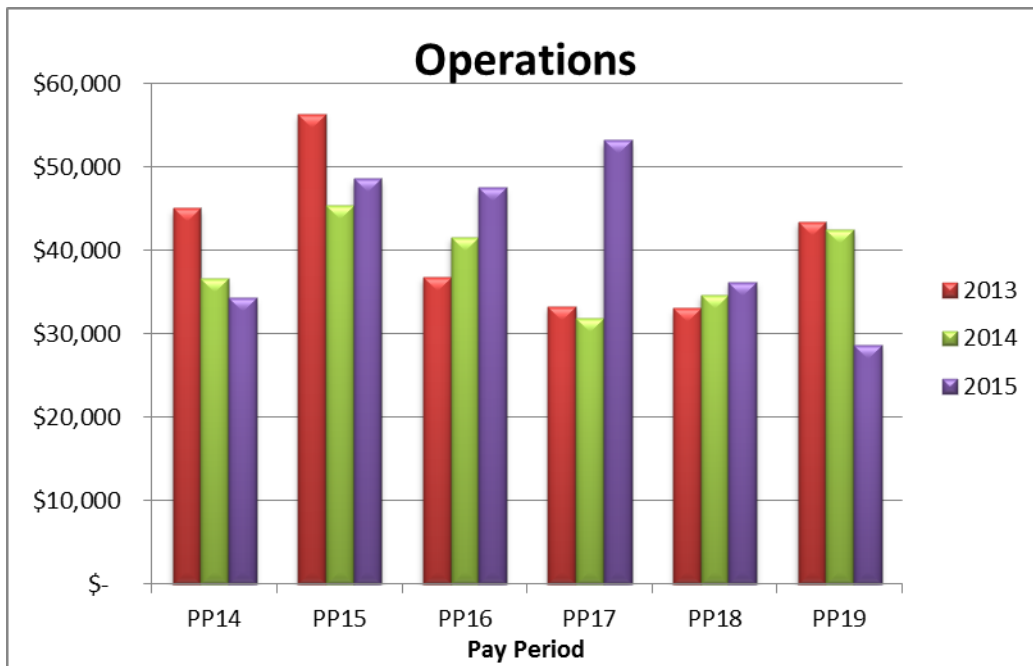
Callback hours totaled 91,516 this quarter, compared to 93,412 last year, or a 3 percent reduction compared to the same period in 2014. Callbacks will continue to increase in the fourth quarter, but they should peak in December and show a decline in the first quarter of 2016 once the recruits graduate from the academy in November 2015 and February 2016. The following chart shows the correlation between headcount and callback hours by quarter from 2012 through 2015.



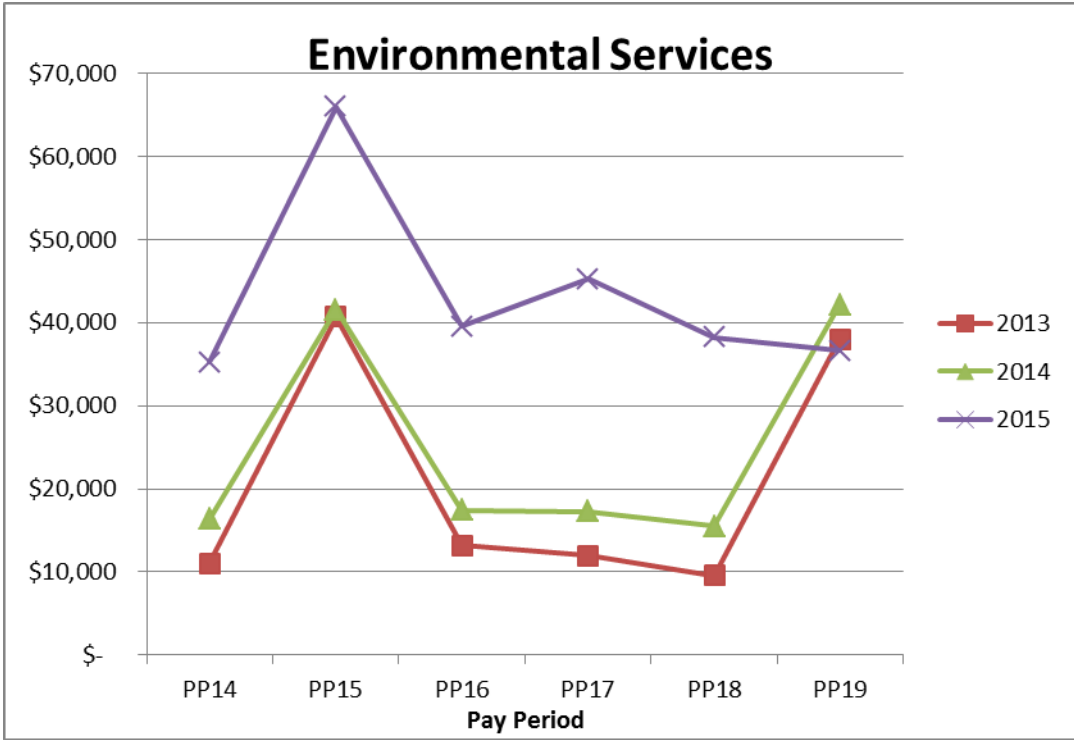
Typically, as headcount declines, callbacks increase due to minimum staffing requirements. However, firefighter headcount includes recruits who are still in the academy and unavailable for suppression. Therefore, there are some quarters that show a large number of callbacks in relation to the headcount, as in 2015. This is because two classes entered the academy during the first and second quarter of 2015, so 66 of the firefighters included in the headcount numbers are actually unavailable for suppression for the majority of the year, hence the large numbers of callback hours throughout the year.

Department of Public Works

The chart below shows the number and dollar amount of hours paid out in the Bureau of Operations premium pay by pay period. The Bureau of Operations’ premium pay is trending similar to 2014. Expect to see an increase in premium pay for the Bureau of Operations during the winter months.



Environmental Services premium pay is trending similar to prior years. The increase in each pay period when compared to prior years is due to the severe shortage of employees. The Bureau of Environmental Services is operating extremely shorthanded. The Bureau is working diligently to fill these vacancies and operate at full staff.



2015 Net Operating Balance Summary

	1st Quarter	2nd Quarter	Jul	Aug	Sep	3rd Quarter	4th Quarter	Total	Estimated	Year-End	Adopted	Reapprop. Of	Final	Variance Actual	% Variance
	Actual	Actual	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Estimate	Actual	Revenue / Expenditures	Estimate	Budget	P/Y Enc.	Budget	to Budget	Actual to Budget
Revenues															
Real Estate Taxes	\$ 102,910,468	\$ 15,392,375	\$ 7,053,817	\$ 3,202,745	\$ 1,221,691	\$ 11,478,252	\$ 3,999,837	\$ 129,781,095	\$ 3,999,837	\$ 133,780,933	\$ 133,355,486	\$ -	\$ 133,355,486	\$ 425,447	0.32%
Other Taxes	\$ (79,126)	\$ (2,093)	\$ (3,344)	\$ 2,918	\$ 195	\$ (231)	\$ 787	\$ (81,450)	\$ 787	\$ (80,663)	\$ 2,908	\$ -	\$ 2,908	\$ (83,571)	-2873.83%
Amusement Tax	\$ 3,749,288	\$ 2,732,489	\$ 1,164,351	\$ 5,185,418	\$ 1,307,172	\$ 7,656,942	\$ 2,176,856	\$ 14,138,719	\$ 2,176,856	\$ 16,315,575	\$ 14,658,433	\$ -	\$ 14,658,433	\$ 1,657,142	11.31%
Earned Income Tax	\$ 21,725,544	\$ 23,918,738	\$ 3,730,862	\$ 12,402,478	\$ 5,287,180	\$ 21,420,521	\$ 21,768,262	\$ 67,064,802	\$ 21,768,262	\$ 88,833,064	\$ 87,256,194	\$ -	\$ 87,256,194	\$ 1,576,870	1.81%
Deed Transfer Tax	\$ 4,980,880	\$ 5,193,694	\$ 2,101,079	\$ 2,441,208	\$ 2,857,273	\$ 7,399,560	\$ 4,090,068	\$ 17,574,134	\$ 4,090,068	\$ 21,664,202	\$ 18,099,199	\$ -	\$ 18,099,199	\$ 3,565,003	19.70%
Parking Tax	\$ 12,100,659	\$ 12,882,062	\$ 5,178,305	\$ 4,301,112	\$ 5,074,856	\$ 14,554,273	\$ 13,159,638	\$ 39,536,995	\$ 13,159,638	\$ 52,696,632	\$ 53,181,316	\$ -	\$ 53,181,316	\$ (484,684)	-0.91%
Institution and Service Privilege Tax	\$ 46,038	\$ 527,184	\$ 3,016	\$ 66	\$ 812	\$ 3,894	\$ 1,321	\$ 577,115	\$ 1,321	\$ 578,437	\$ 486,413	\$ -	\$ 486,413	\$ 92,024	18.92%
Facility Usage Fee	\$ 1,140,107	\$ 963,736	\$ 288,562	\$ 695,753	\$ 515,951	\$ 1,500,266	\$ 1,813,420	\$ 3,604,109	\$ 1,813,420	\$ 5,417,529	\$ 4,667,756	\$ -	\$ 4,667,756	\$ 749,773	16.06%
Payroll Preparation Tax	\$ 14,560,298	\$ 17,405,897	\$ 1,454,681	\$ 9,406,957	\$ 2,986,755	\$ 13,848,392	\$ 13,456,668	\$ 45,814,587	\$ 13,456,668	\$ 59,271,255	\$ 57,644,948	\$ -	\$ 57,644,948	\$ 1,626,307	2.82%
Local Service Tax	\$ 3,482,200	\$ 3,575,649	\$ 1,669,595	\$ 1,696,396	\$ 98,216	\$ 3,464,206	\$ 2,546,678	\$ 10,522,055	\$ 2,546,678	\$ 13,068,733	\$ 13,792,288	\$ -	\$ 13,792,288	\$ (723,555)	-5.25%
Public Service Privilege	\$ 90,478	\$ 429,893	\$ 163,129	\$ 29,644	\$ -	\$ 192,774	\$ 69,758	\$ 713,145	\$ 69,758	\$ 782,903	\$ 634,314	\$ -	\$ 634,314	\$ 148,589	23.43%
Act 77 - Tax Relief	\$ 5,010,192	\$ 4,860,492	\$ 1,528,198	\$ 1,958,470	\$ 1,686,666	\$ 5,173,334	\$ 5,250,941	\$ 15,044,018	\$ 5,250,941	\$ 20,294,960	\$ 20,991,330	\$ -	\$ 20,991,330	\$ (696,370)	-3.32%
License and Permit	\$ 2,440,565	\$ 3,293,636	\$ 892,224	\$ 869,479	\$ 865,773	\$ 2,627,476	\$ 2,079,084	\$ 8,361,677	\$ 2,079,084	\$ 10,440,762	\$ 11,640,085	\$ -	\$ 11,640,085	\$ (1,199,323)	-10.30%
Charges for Services	\$ 4,210,153	\$ 7,780,138	\$ 3,081,520	\$ 2,283,524	\$ 1,879,490	\$ 7,244,533	\$ 20,093,441	\$ 19,234,825	\$ 20,093,441	\$ 39,328,265	\$ 39,226,006	\$ -	\$ 39,226,006	\$ 102,259	0.26%
Fines and Forfeits	\$ 402,955	\$ 4,559,131	\$ 1,929,421	\$ 121,152	\$ 116,773	\$ 2,167,346	\$ 2,228,324	\$ 7,129,433	\$ 2,228,324	\$ 9,357,757	\$ 8,840,520	\$ -	\$ 8,840,520	\$ 517,237	5.85%
Intergovernmental	\$ 5,100,680	\$ 2,726,714	\$ 1,357,575	\$ 2,750,648	\$ 18,259,328	\$ 22,367,550	\$ 23,143,968	\$ 30,194,944	\$ 23,143,968	\$ 53,338,912	\$ 49,569,819	\$ -	\$ 49,569,819	\$ 3,769,093	7.60%
Interest Earnings	\$ 12,076	\$ 51,795	\$ 6,797	\$ 15,145	\$ 22,190	\$ 44,132	\$ 41,471	\$ 108,003	\$ 41,471	\$ 149,474	\$ 135,413	\$ -	\$ 135,413	\$ 14,061	10.38%
Non-Profit Payment for Services	\$ 239,406	\$ 143,920	\$ -	\$ 16,516	\$ -	\$ 16,516	\$ 158	\$ 399,842	\$ 158	\$ 400,000	\$ 400,000	\$ -	\$ 400,000	\$ (0)	0.00%
Miscellaneous	\$ 53,220	\$ 94,586	\$ 14,806	\$ 45,830	\$ 622	\$ 61,258	\$ 1,953	\$ 209,064	\$ 1,953	\$ 211,017	\$ 65,731	\$ -	\$ 65,731	\$ 145,286	221.03%
Beginning Fund Balance	\$ 1,902,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,902,000	\$ -	\$ 1,902,000	\$ 1,902,000	\$ -	\$ 1,902,000	\$ -	0.00%
Total Revenues	\$ 184,078,082	\$ 106,530,036	\$ 31,614,593	\$ 47,425,460	\$ 42,180,941	\$ 121,220,994	\$ 115,922,634	\$ 411,829,112	\$ 237,143,628	\$ 527,751,746	\$ 516,550,159	\$ -	\$ 516,550,159	\$ 11,201,586	2.17%
Expenditures															
Salaries and Wages	\$ 49,168,702	\$ 50,671,262	\$ 13,550,339	\$ 15,375,374	\$ 13,170,549	\$ 42,096,262	\$ 55,328,996	\$ 141,936,226	\$ 55,328,996	\$ 197,265,222	\$ 199,360,054	\$ -	\$ 199,360,054	\$ (2,094,832)	-1.05%
Employee Benefits	\$ 44,633,797	\$ 36,530,656	\$ 8,548,160	\$ 7,456,385	\$ 21,787,146	\$ 37,791,691	\$ 43,189,593	\$ 118,956,143	\$ 43,189,593	\$ 162,145,736	\$ 163,246,833	\$ 7,328	\$ 163,254,161	\$ (1,108,424)	-0.68%
Professional and Technical Services	\$ 2,941,900	\$ 3,597,008	\$ 813,758	\$ 971,025	\$ 795,892	\$ 2,580,675	\$ 4,612,383	\$ 9,119,583	\$ 4,612,383	\$ 13,731,966	\$ 13,736,010	\$ 1,655,016	\$ 15,391,026	\$ (1,659,060)	-10.78%
Property Services	\$ 4,411,074	\$ 5,436,014	\$ 1,440,258	\$ 2,168,143	\$ 917,118	\$ 4,525,519	\$ 6,733,639	\$ 14,372,607	\$ 6,733,639	\$ 21,106,247	\$ 21,535,051	\$ 12,215	\$ 21,547,265	\$ (441,019)	-2.05%
Other Services	\$ 567,938	\$ 585,915	\$ 66,988	\$ 31,677	\$ 60,512	\$ 159,178	\$ 246,400	\$ 1,313,030	\$ 246,400	\$ 1,559,430	\$ 1,586,294	\$ 91,372	\$ 1,677,666	\$ (118,235)	-7.05%
Supplies	\$ 3,414,482	\$ 2,969,383	\$ 1,100,684	\$ 858,607	\$ 481,830	\$ 2,441,121	\$ 5,051,413	\$ 8,824,985	\$ 5,051,413	\$ 13,876,398	\$ 13,736,659	\$ 416,988	\$ 14,153,647	\$ (277,250)	-1.96%
Property	\$ 515,258	\$ 251,662	\$ 37,951	\$ 815,601	\$ 27,161	\$ 880,714	\$ 997,310	\$ 1,647,635	\$ 997,310	\$ 2,644,945	\$ 2,232,341	\$ 570,357	\$ 2,802,698	\$ (157,753)	-5.63%
Miscellaneous	\$ 258,478	\$ 285,881	\$ 31,241	\$ 114,994	\$ 51,889	\$ 198,124	\$ 2,273,797	\$ 742,482	\$ 2,273,797	\$ 3,016,279	\$ 3,116,541	\$ -	\$ 3,116,541	\$ (100,261)	-3.22%
Debt Service	\$ 26,590,053	\$ 13,826	\$ -	\$ 62,395,924	\$ -	\$ 62,395,924	\$ 251,325	\$ 88,999,803	\$ 251,325	\$ 89,251,129	\$ 89,289,167	\$ -	\$ 89,289,167	\$ (38,038)	-0.04%
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 132,501,682	\$ 100,341,606	\$ 25,589,379	\$ 90,187,731	\$ 37,292,097	\$ 153,069,207	\$ 118,684,857	\$ 385,912,495	\$ 118,684,857	\$ 504,597,352	\$ 507,838,949	\$ 2,753,277	\$ 510,592,226	\$ (5,994,873)	-1.17%
Net Operating Balance	\$ 51,576,400	\$ 6,188,430	\$ 6,025,214	\$ (42,762,271)	\$ 4,888,844	\$ (31,848,213)	\$ (2,762,224)	\$ 25,916,617	\$ 118,458,770	\$ 23,154,393	\$ 8,711,210	\$ (2,753,277)	\$ 5,957,934		

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending September 30, 2015

**Act 47
Coordinators'
Report**

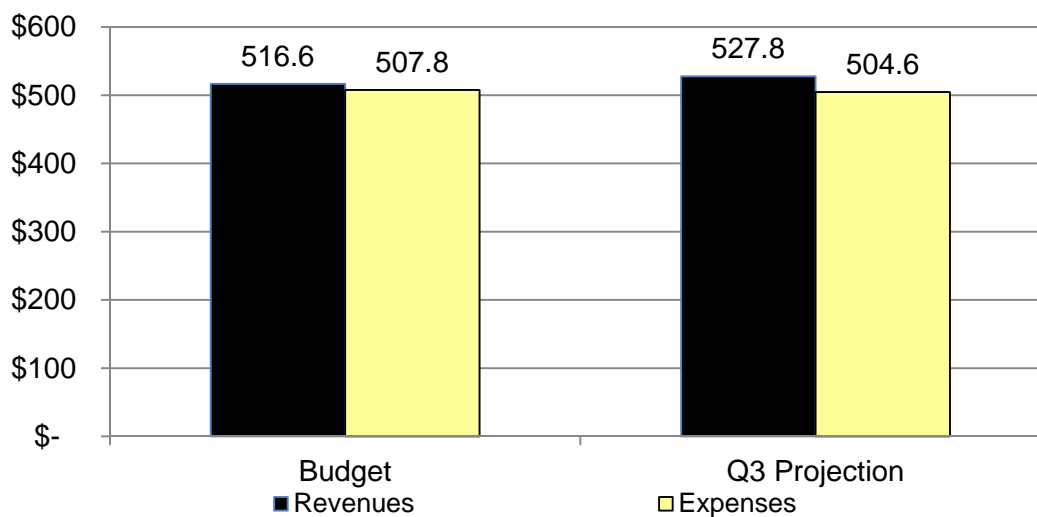
November 16, 2015

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

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

Based on the third-quarter results, the City projects General Fund revenues (\$527.8 million) will exceed expenditures (\$504.6 million) for a positive operating result of \$23.2 million. The \$527.8 million revenue total includes the use of \$1.9 million in prior year fund balance to support the Severance Incentive Program (SIP). It is important to note that these projections assume the City will receive the \$10 million in the 2% Local Share of Slots Revenue. The uses of those funds are subject to, and governed by, the provisions of Act 71 of 2004.

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



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

On the revenue side, the higher-than-anticipated revenue is due in part to the timing of the economic development portion of the slots revenue. The City received \$5.1 million from the Commonwealth in early 2015 that was originally expected in late 2014. The City also projects higher deed transfer tax revenues (+\$3.6 million), higher amusement tax revenues (+\$1.7 million) and higher payroll preparation tax receipts (+\$1.6 million).

On the expenditures side, the City projects to spend \$504.6 million, \$6.0 million or 1.2 percent less than the final budget (adopted budget plus prior encumbrances) that is mostly driven by lower spending on salaries and employee benefits. A portion of that \$6.0 million difference will be encumbered in late 2015 for payment in 2016.

Revenues

The City implemented a new financial management system in 2012. This system changed how the City tracks revenues in its quarterly reports. The current system uses 20 revenue subclasses while the old system in place before 2012 had over 30. For the reader's convenience, we have included a table at the end of this report that compares the City's revenues through three quarters in 2015 to the revenues through three quarters for 2011 through 2014 according to the former account structure.

Based on the third-quarter results, the City projects \$527.8 million in total year-end revenue for 2015, which is \$11.2 million (or 2.2 percent) more than budgeted or \$47.7 million (or 9.9 percent) more than total revenues collected by the City in 2014.²

Real estate tax revenues

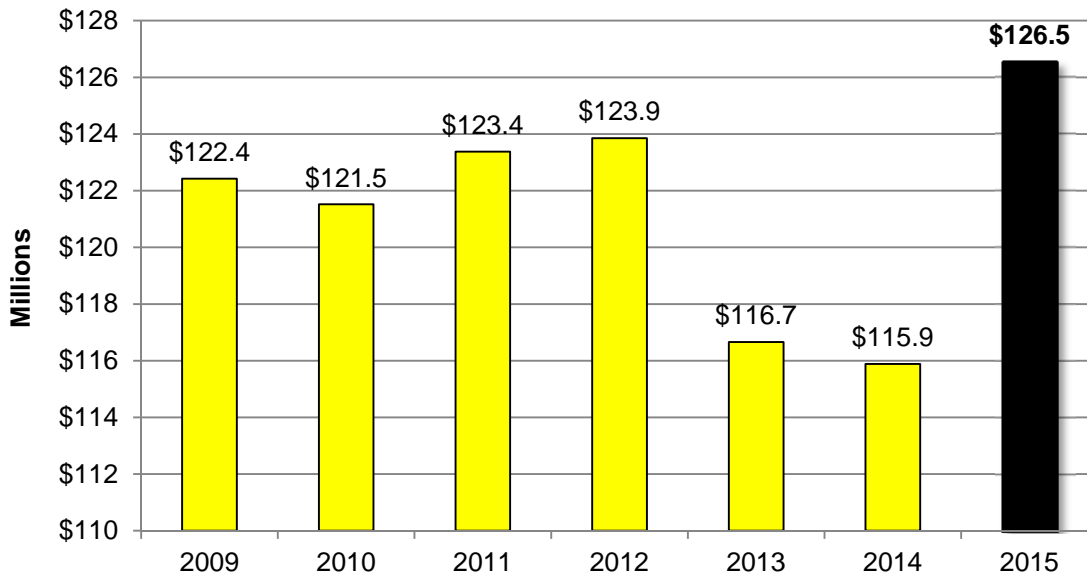
The City collected \$409.9 million in total revenues³ through Q3 2015, which was \$29.1 million (or 7.7 percent) more than it collected through the same period last year.⁴ The increase was due in part to the real estate tax increase. The City increased its tax rate by 6.6 percent from 7.56 mills to 8.06 mills and received \$10.7 million (or 9.2 percent) more than through the same period last year. The positive difference between revenue growth (9.2 percent) and the tax rate increase (6.6 percent) signals that the City may be collecting more of the total amount due in the current year, though the increased revenue could also be due to increased assessed value from new construction and improvement as well as appeals undertaken by the County assessment office.

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

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

⁴ Revenues through Q3 2014 were \$380.9 million excluding the prior year fund balance

Current Real Estate Tax Revenues, 2009 - 2015



	2009	2010	2011	2012	2013	2014	2015
Q3 Revenue	122,424,618	121,520,504	123,377,751	123,852,644	116,661,772	115,888,038	126,545,854
Tax Rate	10.8	10.8	10.8	10.8	7.56	7.56	8.06

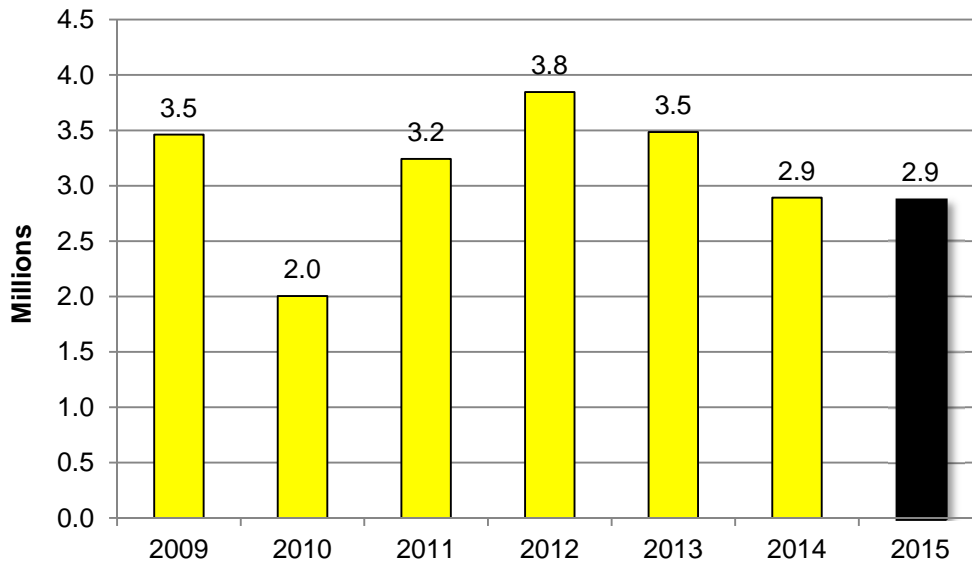
Based on Q3 2015 results, the City projects collecting \$129.4 million in current real estate revenues, which would be \$1.3 million (or 1.0 percent) higher than the budget target (\$128.1 million). In most years, real estate tax revenues collected through the third quarter represent approximately 98 percent of the revenues since the discount period ends at the end of February and the face period the end of April.

Q3 Collection Rates, 2009 - 2014

	2009	2010	2011	2012	2013	2014
Q3 Real Estate - Current	122,424,618	121,520,504	123,377,751	123,852,644	116,661,772	115,888,038
Q4 Real Estate - Current	123,791,614	123,745,257	125,558,087	126,573,650	119,337,756	119,049,204
% Collected thru Q3	98.9%	98.2%	98.3%	97.9%	97.8%	97.3%

While current year revenues increased over last year's levels, prior year revenues have not increased and remain \$900,000 lower than they were three years ago. The decrease is due in part to the millage reduction in 2013. Most of the prior year revenues collected this year likely come from 2013 and 2014 when the City had a lower tax rate.

Prior Real Estate Tax Revenues, 2009 - 2015



Other revenues

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

Projected Revenue Variances

	Projected FY2015	Budgeted FY2015	Variance (\$)	Variance (%)
License and Permit	10,440,762	11,640,085	(1,199,323)	-10.3%
Local Service Tax	13,068,733	13,792,288	(723,555)	-5.2%
Act 77 - Tax Relief	20,294,960	20,991,330	(696,370)	-3.3%
Other Taxes	(80,663)	2,908	(83,571)	-2873.8%
Total	43,723,791	46,426,611	(2,702,820)	-5.8%

The category with the largest shortfall by dollar amount is **licenses and permits**. The shortfall is due to a \$1.6 million shortfall in rental registration fees. As part of the 2015 budget, the City proposed a new rental registration fee of \$65 per unit for rental property owners that was expected to generate \$1.6 million this year. The revenue, however, is contingent upon City Council passing an ordinance authorizing the fee. The latest year-end projections do not show any revenue from this source.

The shortfall in the **other taxes** category is due to an accounting adjustment. In 2014, the City incorrectly booked some of its facility usage fee in the other taxes category and had to reverse those revenues in early 2015. **Local services tax** is also projected to fall short of budget. The

City is projecting lower fourth-quarter local services tax receipts due to the recent closure of Macy’s Department Store, the layoffs at Highmark in early 2015 and the merger between Heinz and Kraft foods. The City projects \$13.1 million in Local Service Tax, \$724,000 (or 5.2 percent) less than the budget target and \$982,000 (or 7.0 percent) less than 2014 year-end actuals.

The projected shortfall in **Act 77 Tax Relief** is due in part to a drop in the City’s share of total sales tax revenues. In 2014, the City received \$12.6 million in the General Fund and another \$6.9 million that was directly allocated to pay debt service on economic development bonds issued by the Urban Redevelopment Authority in 1995, totaling \$19.5 million in Act 77 Tax Relief revenues. The City budgeted \$21.0 million in 2015 but Pittsburgh’s share of the sales tax revenue dropped from 46 percent in 2014 to 43 percent in 2015, creating a projected shortfall of \$696,000 (or 3.3 percent).⁵

Offsetting these variances, the City projects seven categories will exceed budget by at least \$500,000.

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

	Projected FY2015	Budgeted FY2015	Variance (\$)	Variance (%)
Intergovernmental	53,338,912	49,569,819	3,769,093	7.6%
Deed Transfer Tax	21,664,202	18,099,199	3,565,003	19.7%
Amusement Tax	16,315,575	14,658,433	1,657,142	11.3%
Payroll Preparation Tax	59,271,255	57,644,948	1,626,307	2.8%
Earned Income Tax	88,833,064	87,256,194	1,576,870	1.8%
Facility Usage Fee	5,417,529	4,667,756	749,773	16.1%
Fines and Forfeits	9,357,757	8,840,520	517,237	5.9%
Total	254,198,294	240,736,869	13,461,425	5.6%

Intergovernmental revenue is projected to exceed budget by \$3.8 million because \$5.1 million in economic development slot revenue arrived in early 2015 instead of late 2014. As explained in the City’s narratives, **deed transfer tax** is projected to exceed budget by \$3.6 million and the **amusement tax** is projected to do the same by \$1.7 million.

While the City projects a small positive difference between final revenues from charges for service and the budget target for that category, there are larger differences for individual items within the category. The City also projects special event cost recovery revenues to fall \$800,000 below the budget because of more-than-anticipated expenses in the Special Events Trust Fund, therefore reducing the transfer amount to the General Fund.

⁵ Pittsburgh’s percentage share of total sales tax revenue was provided by Pennsylvania Department of Community and Economic Development.

Expenditures

The City spent \$385.9 million or 76.0 percent of its annual \$507.8 million operating budget through the third quarter of 2015. Based on those results, the City projects it will spend \$504.6 million this year, which would be \$3.2 million or 0.6 percent less than budgeted.⁶ At that level, year-end expenditures would be 7.0 percent higher than the 2014 total of \$471.7 million.⁷

The City projects year-end expenditures will finish at or below budget for eight of the ten subclasses. The subclass with the largest savings by dollar amount is **salaries and wages** (\$2.1 million or 1.1 percent). Much of the savings is driven by lower salary spending in Police and Public Works operations due to unfilled vacancies in the first half of the year.

The second largest savings by dollar amount is **employee benefits** (\$1.1 million or 0.7 percent) due to the projection that retired employee health care costs will finish \$893,000 below budget.⁸

The two subclasses where the City projects to spend more than budgeted are **property** (\$413,000 or 18.5 percent) and **supplies** (\$140,000 or 1.0 percent). The City is projected to exceed the budget target in both of these subclasses due to prior year encumbrances. The City had \$570,000 in encumbrances for property and \$417,000 in encumbrances for supplies this year. Encumbrances are expenditures that the City incurred in 2014, but were not processed for payment until 2015.

Expenditures by department

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

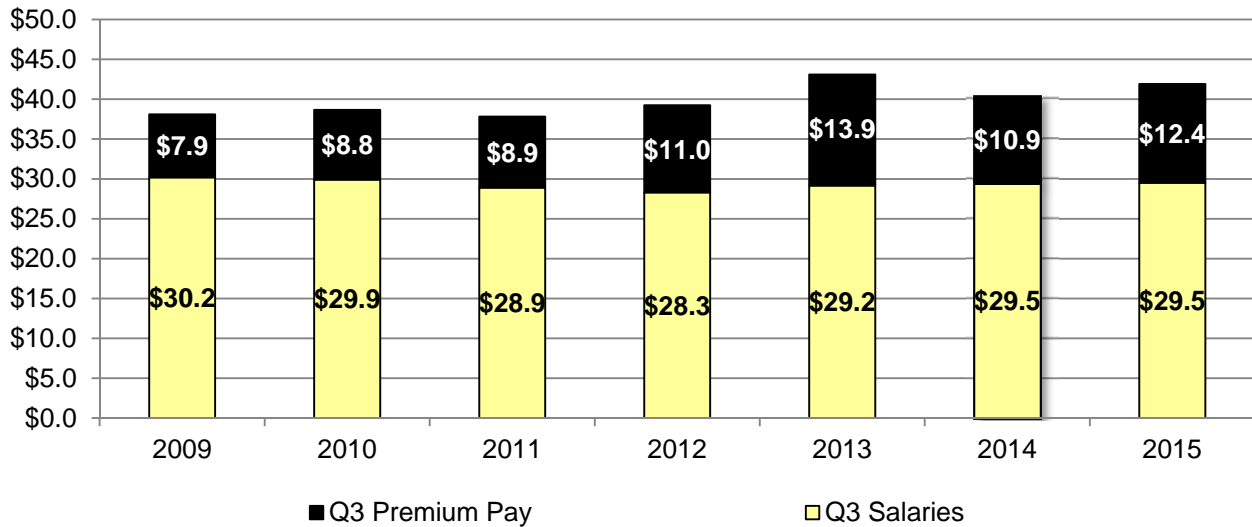
The City projects spending in the **Bureau of Fire** will be \$1.9 million (or 3.3 percent) higher than budgeted. Bureau headcount increased from 628 at the end of Q3 2014 to 655 at the end of Q3 2015. The City spent the same amount on salaries through Q3 2015 compared to last year but \$1.5 million (or 13.3 percent) more on premium pay.

⁶ The City's adopted budget has \$507.8 million in expenditures. The City's quarterly report shows another \$2.7 million re-appropriated from 2014 to cover encumbrances dating back to last year.

⁷ This total comes from the City's Q4 2014 report, so it is a non-audited figure.

⁸ The City projects that it will spend \$1.0 million more than budgeted in the "retiree health" line and \$1,965,000 less than budgeted in the "medical retirement" line.

Fire Salary and Premium Pay Expenses through Third Quarter⁹ (Millions)



The City had 655 Fire employees at the end of Q3 2015 compared to 628 at the end of Q3 2014. Those numbers in isolation suggest that the Bureau has more employees that it can deploy now to reduce premium pay usage, but the difference is not as large as the headcount figures suggest. The 655 employees at the end of Q3 2015 included 66 recruits while the 628 employees at the end of Q3 2014 included 27 recruits.

Through three quarters the City spent \$12.4 million on premium pay this year, or 13.3 percent more than a year ago. The number of call back hours was also higher than a year ago, but not as much (10.5 percent compared to 13.3 percent).

Premium Pay and Callback Hours, 2014 – 2015

	2014 Premium Pay	2015 Premium Pay	% Change	2014 Callback Hours	2015 Callback Hours	% Change
Q1	\$3,371,114	\$3,753,196	11.3%	68,928	74,897	8.7%
Q2	\$3,716,726	\$4,633,770	24.7%	87,781	102,019	16.2%
Q3	\$3,853,775	\$4,006,030	4.0%	86,258	91,516	6.1%
Total thru Q3	\$10,941,615	\$12,392,997	13.3%	242,967	268,432	10.5%

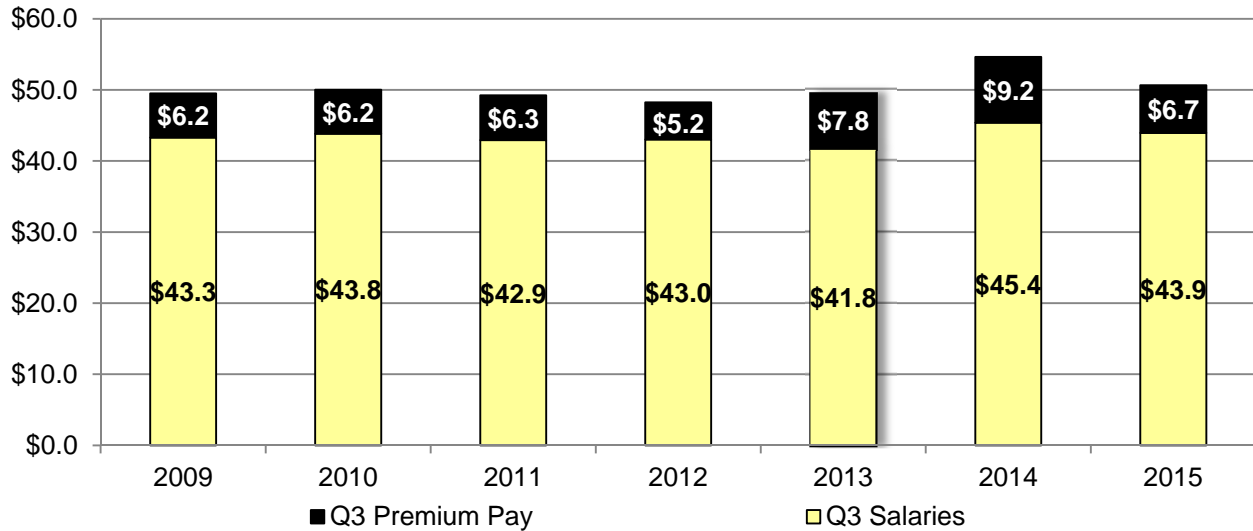
The **Bureau of Police** is the City’s largest unit by budget size and headcount, and personnel costs account for the majority of the Bureau’s spending. The City spent \$43.9 million on salaries, in-grade pay and longevity through the third quarter of 2015, which was \$1.4 million (or 3.2 percent) less than through the same period last year. The decrease was largely due to reduced headcount, which dropped from 949 in Q3 2014 to 907 in Q3 2015.¹⁰ The City does have 40 recruits in the training class, which brings the number of sworn officers at the end of Q3 2015 up to 879.

⁹ Salary expenditures include in-grade pay and longevity and exclude uniform allowance in all years.

¹⁰ Headcount is calculated here by taking the average of the beginning and the end of the quarter

At a glance it appears that the City also had lower premium pay expenditures than a year ago, but that is due to the timing of an interfund transfer. In recent years the City transferred \$2.3 million from the Secondary Employment Trust Fund to the General Fund to reimburse itself for the cost of additional police coverage provided to, and paid for by, private entities. The transfer was recorded in the third quarter this year versus the fourth quarter last year. Setting that timing difference aside, the City projects it will spend \$11.3 million on police premium pay this year, \$1.1 million (or 11.1 percent) more than last year.

Police Salary and Premium Pay Expenses through Three Quarters¹¹



Staffing¹²

As of the last pay period in Q3 2015, the total active employee head count across all funds was 3,424 including all full-time and part-time employees, which is 30 people (or 0.9 percent) more than in the last pay period of the second quarter. The table below shows the departments and bureaus with a net head count change of at least three over this time.

Head Count Change by Department/Bureau¹³

	Q2 2015	Q3 2015	Change	Change (%)
Parks	396	382	-14	-3.5%
Public Works	673	664	-9	-1.3%
Finance	67	63	-4	-6.0%
Permits, Licenses and Inspections	67	63	-4	-6.0%
EMS	176	172	-4	-2.3%

¹¹ Salary expenditures include in-grade pay and longevity and exclude uniform allowance in all years.

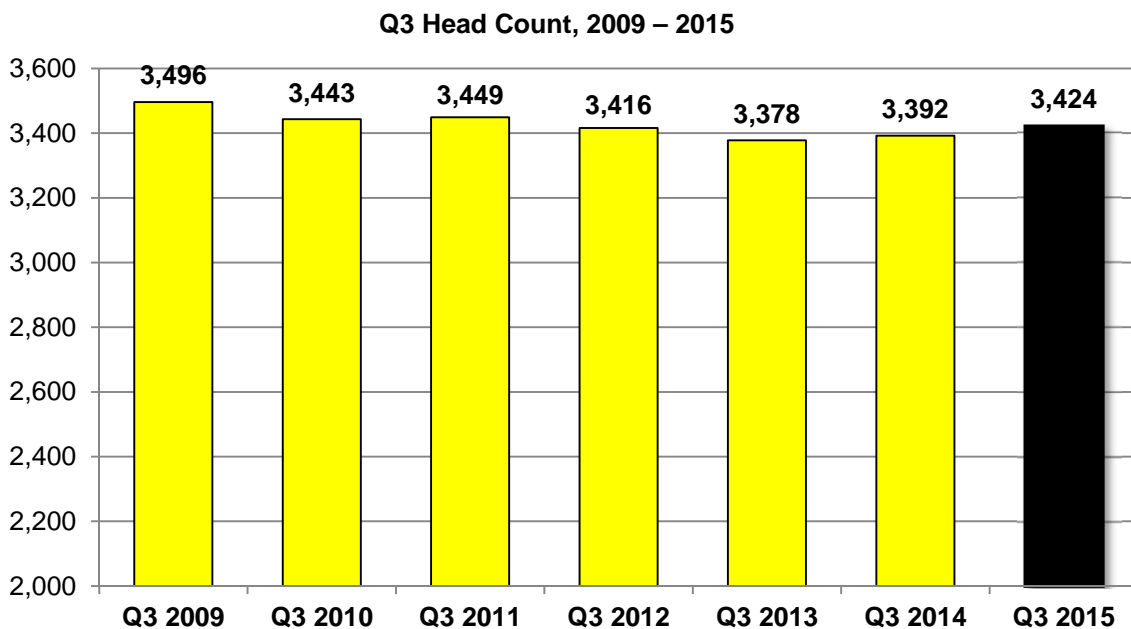
¹² The headcount figures used here cover all City funds. They include all active employees, including those on various types of leave.

¹³ Headcount includes all full-time and part-time employees.

	Q2 2015	Q3 2015	Change	Change (%)
Public Safety Administration	23	20	-3	-13.0%
Dept of Innovation & Performance	61	64	3	4.9%
School Guards	83	96	13	15.7%
Police	904	926	22	2.4%
Fire	625	655	30	4.8%
Citywide	3,394	3,424	30	0.9%

The increases in police and fire are due to the new recruit classes described above. The decrease in Public Works is due to turnover in the Bureau of Environmental Services. The other large changes are due to seasonal changes in workload (less parks maintenance work, schools in session).

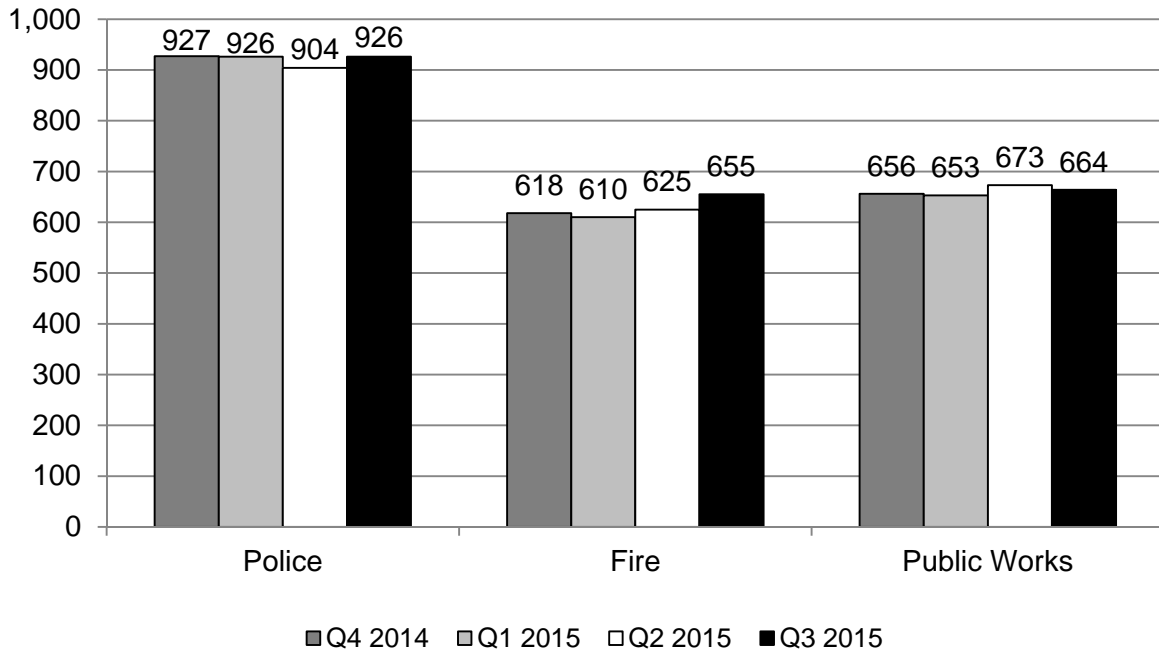
The following chart compares head count for the third quarters of 2009 through 2015 to account for seasonal changes during the year. Head count increased by 32 positions (or 0.9 percent) compared to Q3 2014.



The following graph shows changes in head count over the last four quarters for the Bureaus of Police and Fire and the Department of Public Works.¹⁴ It reflects the public safety hiring and public works turnover activity described above.

¹⁴ Please note these head count figures include uniform and civilian employees for Police and Fire. For Public Works, the figures include employees in the Bureau of Environmental Services and the Bureau of Transportation and Engineering.

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



Summary

Based on this year’s third quarter results, the City projects General Fund revenues will exceed expenditures by \$23.2 million. Those figures include the use of \$1.9 million in prior year fund balance for the 2014 Severance Incentive Program. Excluding that fund balance, 2015 revenues are projected to exceed expenditures by \$21.3 million (or 4.2 percent).

On the revenue side, the City will collect \$11.2 million more revenue than budgeted, partially due to a timing quirk. The City received \$5.1 million in economic development slots revenue from the Commonwealth in early 2015 that was originally expected in late 2014. Aside from that timing-driven difference, the City does expect more revenue than budgeted from the deed transfer, amusement and payroll preparation taxes. The City’s revenue projections include \$10 million from the two percent local share of slots revenue. If the City does not receive that revenue by December 31, than the year-end projections would be closer to budget.

On the expenditure side, the City projects it will spend \$3.2 million less than allocated in the adopted 2015 budget of \$507.8 million. The savings is primarily related to lower-than-anticipated spending on salaries because of position vacancies in police and public works, which the City is working to fill.

Historical Revenues Tracked According to Former Categories

	3Q FY2011	3Q FY2012	3Q FY2013	3Q FY2014	3Q FY2015	2015 vs. 2014 Difference (\$)
Real Estate - Current	123,377,751	123,852,644	116,661,772	115,888,038	126,545,854	10,657,816
Real Estate - Prior	3,242,837	3,846,291	3,485,446	2,893,083	2,882,085	(10,997)
Payroll Prep	38,149,303	39,659,881	41,843,452	42,784,095	45,519,181	2,735,085
Amusement Tax	11,840,348	10,287,069	10,889,715	12,475,086	14,129,942	1,654,855
Earned Income	53,684,146	50,239,752	62,362,324	64,353,598	67,019,948	2,666,350
Deed Transfer	12,157,296	11,237,231	16,935,810	15,386,623	17,574,134	2,187,510
Parking	35,922,287	35,730,134	36,722,540	37,872,761	39,492,014	1,619,253
EST/LST	10,312,975	10,226,029	10,320,292	10,480,437	10,463,828	(16,609)
Business Privilege	212,168	58,681	27,094	5,376	-4,099	(9,475)
Facility Usage Fee	2,807,079	2,513,566	2,371,146	3,010,497	3,584,051	573,554
Other Taxes	1,506,113	1,315,390	1,090,550	1,603,202	1,325,223	(277,979)
Interest Earned	48,174	45,096	56,884	99,078	108,003	8,925
Fines & Forfeit	6,977,604	7,018,181	5,598,604	6,465,741	7,121,896	656,155
Liquor, Business & Govt Licenses	932,270	875,559	869,500	866,784	850,338	(16,446)
Rental & Charges	2,598,552	N/A	N/A	N/A	N/A	N/A
PSP & POS	5,577,729	3,923,011	3,310,889	3,012,554	3,148,514	135,960
Breakeven - BBI	4,278,061	N/A	N/A	N/A	N/A	N/A
Breakeven - EMS	7,768,901	8,158,125	7,694,506	8,354,281	8,125,871	(228,410)
Breakeven - Other	3,810,485	3,976,853	2,129,722	4,233,715	4,365,324	131,609
Federal & State Grants	4,155,041	2,936,679	2,232,052	1,151,251	172,800	(978,451)
Liquid Fuels	2,315,000	2,315,000	2,315,000	1,157,500	2,315,000	1,157,500

	3Q FY2011	3Q FY2012	3Q FY2013	3Q FY2014	3Q FY2015	2015 vs. 2014 Difference (\$)
State Grant Support	1,463,500	0	0	0	0	0
State Pension Aid	26,907,639	16,899,566	18,027,000	18,263,558	18,254,832	(8,726)
Non-Profit Payment	3,393,288	2,933,775	274,384	2,319,207	399,842	(1,919,365)
Reimbursement - CDBG	0	509,422	236,588	0	190,191	190,191
Authority Payments	3,652,950	3,995,572	3,553,942	2,652,268	2,650,680	(1,588)
State Utility Distribution	459,192	0	12,637	17,474	0	(17,474)
Act 77	7,354,024	7,701,426	7,426,709	10,226,617	15,044,018	4,817,401
Miscellaneous	2,026,043	106,514	163,817	220	71,595	71,375
Econ. Dev. Slots Revenue	0	0	0	0	5,100,000	5,100,000
2% Local Share Slots Revenue	1,344,146	0	7,500,000	5,700,000	0	(5,700,000)
Intergovernmental Fee	966,398	1,341,196	1,872,690	1,878,525	1,934,484	55,959
Total	379,241,298	360,042,420	375,601,700	380,868,881	409,927,112	29,058,231

Source: Revenues shown are year-to-date. Data comes from the second quarter reports for 2010 through 2015. Quarterly report numbers are unaudited and subject to change. The City tracks the individual revenue lines in the former "Breakeven – BBI" and "Rentals and Charges" categories differently than it had prior to 2012, so the chart does not show those revenues. Total 2014 3Q and 2015 3Q revenues do not include the beginning fund balance.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending September 30, 2015

Revenues

2015 Monthly Revenue Summary

	1st Quarter	2nd Quarter	Jul	Aug	Sep	3rd Quarter	4th Quarter	Total	Estimated	Year End	Total	Variance	% Variance
	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Actual	Revenues	Estimate	Budget	Projected to Budget	Actual to Budget
Real Estate Taxes	\$ 102,910,468	\$ 15,392,375	\$ 7,053,817	\$ 3,202,745	\$ 1,221,691	\$ 11,478,252	\$ 3,999,837	\$ 129,781,095	\$ 3,999,837	\$ 133,780,933	\$ 133,355,486	\$ 425,447	0.32%
Other Taxes	\$ (79,126)	\$ (2,093)	\$ (3,344)	\$ 2,918	\$ 195	\$ (231)	\$ 787	\$ (81,450)	\$ 787	\$ (80,663)	\$ 2,908	\$ (83,571)	-2873.83%
Amusement Tax	\$ 3,749,288	\$ 2,732,489	\$ 1,164,351	\$ 5,185,418	\$ 1,307,172	\$ 7,656,942	\$ 2,176,856	\$ 14,138,719	\$ 2,176,856	\$ 16,315,575	\$ 14,658,433	\$ 1,657,142	11.31%
Earned Income Tax	\$ 21,725,544	\$ 23,918,738	\$ 3,730,862	\$ 12,402,478	\$ 5,287,180	\$ 21,420,521	\$ 21,768,262	\$ 67,064,802	\$ 21,768,262	\$ 88,833,064	\$ 87,256,194	\$ 1,576,870	1.81%
Deed Transfer Tax	\$ 4,980,880	\$ 5,193,694	\$ 2,101,079	\$ 2,441,208	\$ 2,857,273	\$ 7,399,560	\$ 4,090,068	\$ 17,574,134	\$ 4,090,068	\$ 21,664,202	\$ 18,099,199	\$ 3,565,003	19.70%
Parking Tax	\$ 12,100,659	\$ 12,882,062	\$ 5,178,305	\$ 4,301,112	\$ 5,074,856	\$ 14,554,273	\$ 13,159,638	\$ 39,536,995	\$ 13,159,638	\$ 52,696,632	\$ 53,181,316	\$ (484,684)	-0.91%
Institution and Service Privilege Tax	\$ 46,038	\$ 527,184	\$ 3,016	\$ 66	\$ 812	\$ 3,894	\$ 1,321	\$ 577,115	\$ 1,321	\$ 578,437	\$ 486,413	\$ 92,024	18.92%
Facility Usage Fee	\$ 1,140,107	\$ 963,736	\$ 288,562	\$ 695,753	\$ 515,951	\$ 1,500,266	\$ 1,813,420	\$ 3,604,109	\$ 1,813,420	\$ 5,417,529	\$ 4,667,756	\$ 749,773	16.06%
Payroll Preparation Tax	\$ 14,560,298	\$ 17,405,897	\$ 1,454,681	\$ 9,406,957	\$ 2,986,755	\$ 13,848,392	\$ 13,456,668	\$ 45,814,587	\$ 13,456,668	\$ 59,271,255	\$ 57,644,948	\$ 1,626,307	2.82%
Local Service Tax	\$ 3,482,200	\$ 3,575,649	\$ 1,669,595	\$ 1,696,396	\$ 98,216	\$ 3,464,206	\$ 2,546,678	\$ 10,522,055	\$ 2,546,678	\$ 13,068,733	\$ 13,792,288	\$ (723,555)	-5.25%
Public Service Privilege	\$ 90,478	\$ 429,893	\$ 163,129	\$ 29,644	\$ -	\$ 192,774	\$ 69,758	\$ 713,145	\$ 69,758	\$ 782,903	\$ 634,314	\$ 148,589	23.43%
Act 77 - Tax Relief	\$ 5,010,192	\$ 4,860,492	\$ 1,528,198	\$ 1,958,470	\$ 1,686,666	\$ 5,173,334	\$ 5,250,941	\$ 15,044,018	\$ 5,250,941	\$ 20,294,960	\$ 20,991,330	\$ (696,370)	-3.32%
License and Permit	\$ 2,440,565	\$ 3,293,636	\$ 892,224	\$ 869,479	\$ 865,773	\$ 2,627,476	\$ 2,079,084	\$ 8,361,677	\$ 2,079,084	\$ 10,440,762	\$ 11,640,085	\$ (1,199,323)	-10.30%
Charges for Services	\$ 4,210,153	\$ 7,780,138	\$ 3,081,520	\$ 2,283,524	\$ 1,879,490	\$ 7,244,533	\$ 20,093,441	\$ 19,234,825	\$ 20,093,441	\$ 39,328,265	\$ 39,226,006	\$ 102,259	0.26%
Fines and Forfeits	\$ 402,955	\$ 4,559,131	\$ 1,929,421	\$ 121,152	\$ 116,773	\$ 2,167,346	\$ 2,228,324	\$ 7,129,433	\$ 2,228,324	\$ 9,357,757	\$ 8,840,520	\$ 517,237	5.85%
Intergovernmental	\$ 5,100,680	\$ 2,726,714	\$ 1,357,575	\$ 2,750,648	\$ 18,259,328	\$ 22,367,550	\$ 23,143,968	\$ 30,194,944	\$ 23,143,968	\$ 53,338,912	\$ 49,569,819	\$ 3,769,093	7.60%
Investment Earnings	\$ 12,076	\$ 51,795	\$ 6,797	\$ 15,145	\$ 22,190	\$ 44,132	\$ 41,471	\$ 108,003	\$ 41,471	\$ 149,474	\$ 135,413	\$ 14,061	10.38%
Non-Profit Payment for Services	\$ 239,406	\$ 143,920	\$ -	\$ 16,516	\$ -	\$ 16,516	\$ 158	\$ 399,842	\$ 158	\$ 400,000	\$ 400,000	\$ (0)	0.00%
Miscellaneous	\$ 53,220	\$ 94,586	\$ 14,806	\$ 45,830	\$ 622	\$ 61,258	\$ 1,953	\$ 209,064	\$ 1,953	\$ 211,017	\$ 65,731	\$ 145,286	221.03%
Beginning Fund Balance	\$ 1,902,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,902,000	\$ -	\$ 1,902,000	\$ 1,902,000	\$ -	0.00%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 184,078,082	\$ 106,530,036	\$ 31,614,593	\$ 47,425,460	\$ 42,180,941	\$ 121,220,994	\$ 115,922,634	\$ 411,829,112	\$ 237,143,628	\$ 527,751,746	\$ 516,550,159	\$ 11,201,586	2.17%

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending September 30, 2015

Expenditures

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

	1st Quarter	2nd Quarter	Jul	Aug	Sep	3rd Quarter	4th Quarter	Year End	Adopted	Reappropriation of	Final	(Savings) /
	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate	Budget	P/Y Enc.	Budget	Overage
City Council	\$ 341,442	\$ 402,148	\$ 114,640	\$ 111,611	\$ 120,819	\$ 347,069	\$ 419,062	\$ 1,509,722	\$ 1,559,374	\$ -	\$ 1,559,374	\$ (49,652)
City Clerk	\$ 157,928	\$ 199,245	\$ 57,944	\$ 41,088	\$ 51,163	\$ 150,195	\$ 237,006	\$ 744,374	\$ 861,121	\$ 32,327	\$ 893,448	\$ (149,074)
Mayor's Office	\$ 246,119	\$ 288,681	\$ 72,573	\$ 81,640	\$ 77,165	\$ 231,378	\$ 292,872	\$ 1,059,049	\$ 1,128,939	\$ -	\$ 1,128,939	\$ (69,890)
Neighborhood Empowerment	\$ 104,301	\$ 129,524	\$ 38,594	\$ 37,919	\$ 39,827	\$ 116,340	\$ 181,144	\$ 531,309	\$ 654,242	\$ -	\$ 654,242	\$ (122,933)
Bureau of Management & Budget	\$ 3,879,846	\$ 3,026,665	\$ 1,264,318	\$ 1,505,930	\$ 354,649	\$ 3,124,897	\$ 5,540,251	\$ 15,571,660	\$ 15,586,630	\$ 400,000	\$ 15,986,630	\$ (414,970)
Innovation and Performance	\$ 3,756,940	\$ 4,097,363	\$ 533,512	\$ 1,038,140	\$ 870,440	\$ 2,442,091	\$ 3,461,010	\$ 13,757,404	\$ 14,139,368	\$ 75,144	\$ 14,214,512	\$ (457,108)
Human Relations Commission	\$ 47,643	\$ 56,691	\$ 17,909	\$ 17,294	\$ 17,294	\$ 52,497	\$ 69,438	\$ 226,269	\$ 259,361	\$ -	\$ 259,361	\$ (33,092)
Controller's Office	\$ 617,835	\$ 758,273	\$ 223,903	\$ 224,211	\$ 219,462	\$ 667,575	\$ 870,935	\$ 2,914,619	\$ 3,216,382	\$ 36,902	\$ 3,253,284	\$ (338,666)
Finance	\$ 43,766,302	\$ 16,930,193	\$ 1,410,530	\$ 62,984,588	\$ 14,551,043	\$ 78,946,160	\$ 22,758,302	\$ 162,400,957	\$ 163,413,366	\$ 147,499	\$ 163,560,865	\$ (1,159,908)
Law	\$ 811,890	\$ 1,201,232	\$ 192,291	\$ 255,439	\$ 424,605	\$ 872,335	\$ 1,915,569	\$ 4,801,026	\$ 4,767,747	\$ 68,875	\$ 4,836,622	\$ (35,596)
Ethics Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,378	\$ 21,378	\$ 80,831	\$ -	\$ 80,831	\$ (59,453)
OMI	\$ 111,009	\$ 132,297	\$ 35,804	\$ 63,917	\$ 51,863	\$ 151,584	\$ 125,100	\$ 519,991	\$ 637,617	\$ 2,465	\$ 640,082	\$ (120,091)
Personnel & CSC	\$ 29,466,640	\$ 22,514,027	\$ 7,986,113	\$ 7,721,520	\$ 7,783,984	\$ 23,491,618	\$ 25,170,075	\$ 100,642,359	\$ 100,706,872	\$ 825,431	\$ 101,532,303	\$ (889,944)
City Planning	\$ 435,385	\$ 480,793	\$ 147,462	\$ 150,585	\$ 132,998	\$ 431,045	\$ 691,228	\$ 2,038,451	\$ 2,276,922	\$ 5,286	\$ 2,282,208	\$ (243,757)
Permits, Licenses and Inspections	\$ 652,496	\$ 910,864	\$ 217,411	\$ 242,839	\$ 258,605	\$ 718,856	\$ 1,161,481	\$ 3,443,697	\$ 3,779,819	\$ 43,062	\$ 3,822,881	\$ (379,185)
Public Safety Administration	\$ 748,954	\$ 383,018	\$ 127,347	\$ 875,037	\$ 83,313	\$ 1,085,698	\$ 1,184,327	\$ 3,401,996	\$ 2,877,539	\$ 656,590	\$ 3,534,129	\$ (132,132)
Emergency Medical Services	\$ 3,463,233	\$ 3,829,218	\$ 1,191,124	\$ 1,089,275	\$ 1,104,222	\$ 3,384,621	\$ 3,989,427	\$ 14,666,498	\$ 14,813,834	\$ 3,491	\$ 14,817,325	\$ (150,827)
Police	\$ 20,134,916	\$ 20,417,242	\$ 3,844,864	\$ 5,977,955	\$ 3,810,021	\$ 13,632,840	\$ 21,569,894	\$ 75,754,892	\$ 76,815,050	\$ 46,589	\$ 76,861,639	\$ (1,106,747)
Fire	\$ 14,737,642	\$ 14,959,223	\$ 4,793,850	\$ 4,510,633	\$ 4,341,117	\$ 13,645,601	\$ 16,460,851	\$ 59,803,317	\$ 57,875,622	\$ 10,500	\$ 57,886,122	\$ 1,917,195
Animal Control	\$ 205,220	\$ 238,670	\$ 107,418	\$ 82,891	\$ 78,087	\$ 268,396	\$ 487,975	\$ 1,200,260	\$ 1,392,120	\$ 380,115	\$ 1,772,235	\$ (571,975)
Public Works-Administration	\$ 201,953	\$ 237,030	\$ 77,805	\$ 56,322	\$ 61,242	\$ 195,370	\$ 323,804	\$ 958,157	\$ 995,062	\$ -	\$ 995,062	\$ (36,905)
Public Works-Operations	\$ 4,692,573	\$ 4,504,311	\$ 1,486,068	\$ 1,497,329	\$ 1,489,997	\$ 4,473,394	\$ 6,504,802	\$ 20,175,080	\$ 21,069,780	\$ 19,000	\$ 21,088,780	\$ (913,700)
Public Works-Environmental Services	\$ 2,440,514	\$ 2,835,152	\$ 877,023	\$ 866,643	\$ 810,516	\$ 2,554,182	\$ 3,298,135	\$ 11,127,982	\$ 11,528,508	\$ -	\$ 11,528,508	\$ (400,526)
Public Works-Transportation & Engineering	\$ 621,428	\$ 763,225	\$ 221,477	\$ 235,112	\$ 240,348	\$ 696,937	\$ 856,948	\$ 2,938,538	\$ 2,978,663	\$ -	\$ 2,978,663	\$ (40,125)
Parks & Recreation	\$ 747,645	\$ 923,164	\$ 506,584	\$ 489,122	\$ 287,440	\$ 1,283,147	\$ 953,385	\$ 3,907,341	\$ 3,925,230	\$ -	\$ 3,925,230	\$ (17,889)
Citizens Police Review Board	\$ 111,828	\$ 123,356	\$ 42,815	\$ 30,691	\$ 31,877	\$ 105,383	\$ 140,460	\$ 481,027	\$ 498,950	\$ -	\$ 498,950	\$ (17,923)
TOTAL	\$ 132,501,682	\$ 100,341,606	\$ 25,589,379	\$ 90,187,731	\$ 37,292,097	\$ 153,069,207	\$ 118,684,857	\$ 504,597,352	\$ 507,838,949	\$ 2,753,277	\$ 510,592,226	\$ (5,994,873)

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

	1st Quarter Actual	2nd Quarter Actual	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual	4th Quarter Estimate	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings) / Overage
Salaries and Wages	\$ 49,168,702	\$ 50,671,262	\$ 13,550,339	\$ 15,375,374	\$ 13,170,549	\$ 42,096,262	\$ 55,328,996	\$ 197,265,222	\$ 199,360,054	\$ -	\$ 199,360,054	\$ (2,094,832.29)
Employee Benefits	\$ 44,633,797	\$ 36,530,656	\$ 8,548,160	\$ 7,456,385	\$ 21,787,146	\$ 37,791,691	\$ 43,189,593	\$ 162,145,736	\$ 163,246,833	\$ 7,328	\$ 163,254,161	\$ (1,108,424.49)
Professional and Technical Services	\$ 2,941,900	\$ 3,597,008	\$ 813,758	\$ 971,025	\$ 795,892	\$ 2,580,675	\$ 4,612,383	\$ 13,731,966	\$ 13,736,010	\$ 1,655,016	\$ 15,391,026	\$ (1,659,060.15)
Property Services	\$ 4,411,074	\$ 5,436,014	\$ 1,440,258	\$ 2,168,143	\$ 917,118	\$ 4,525,519	\$ 6,733,639	\$ 21,106,247	\$ 21,535,051	\$ 12,215	\$ 21,547,265	\$ (441,018.75)
Other Services	\$ 567,938	\$ 585,915	\$ 66,988	\$ 31,677	\$ 60,512	\$ 159,178	\$ 246,400	\$ 1,559,430	\$ 1,586,294	\$ 91,372	\$ 1,677,666	\$ (118,235.36)
Supplies	\$ 3,414,482	\$ 2,969,383	\$ 1,100,684	\$ 858,607	\$ 481,830	\$ 2,441,121	\$ 5,051,413	\$ 13,876,398	\$ 13,736,659	\$ 416,988	\$ 14,153,647	\$ (277,249.58)
Property	\$ 515,258	\$ 251,662	\$ 37,951	\$ 815,601	\$ 27,161	\$ 880,714	\$ 997,310	\$ 2,644,945	\$ 2,232,341	\$ 570,357	\$ 2,802,698	\$ (157,753.15)
Miscellaneous	\$ 258,478	\$ 285,881	\$ 31,241	\$ 114,994	\$ 51,889	\$ 198,124	\$ 2,273,797	\$ 3,016,279	\$ 3,116,541	\$ -	\$ 3,116,541	\$ (100,261.18)
Debt Service	\$ 26,590,053	\$ 13,826	\$ -	\$ 62,395,924	\$ -	\$ 62,395,924	\$ 251,325	\$ 89,251,129	\$ 89,289,167	\$ -	\$ 89,289,167	\$ (38,038.24)
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 132,501,682	\$ 100,341,606	\$ 25,589,379	\$ 90,187,731	\$ 37,292,097	\$ 153,069,207	\$ 118,684,857	\$ 504,597,352	\$ 507,838,949	\$ 2,753,277	\$ 510,592,226	\$ (5,994,873)

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 341,442	\$ 402,148	\$ 114,640	\$ 111,611	\$ 120,819	\$ 347,069	\$ 419,062	\$ 1,090,660	\$ 419,062	\$ 1,509,722	\$ 1,559,374	\$ -	\$ 1,559,374	\$ (49,652)
Salaries and Wages	\$ 334,149	\$ 390,808	\$ 112,549	\$ 110,679	\$ 116,241	\$ 339,468	\$ 409,062	\$ 1,064,426	\$ 409,062	\$ 1,473,488	\$ 1,519,374	\$ -	\$ 1,519,374	\$ (45,886)
Employee Benefits	\$ -	\$ 10,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,728	\$ -	\$ 10,728	\$ -	\$ -	\$ -	\$ 10,728
Professional and Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 7,205	\$ 612	\$ 2,091	\$ 932	\$ 4,578	\$ 7,601	\$ 10,000	\$ 15,418	\$ 10,000	\$ 25,418	\$ 40,000	\$ -	\$ 40,000	\$ (14,582)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88	\$ -	\$ 88	\$ -	\$ -	\$ -	\$ 88
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 157,928	\$ 199,245	\$ 57,944	\$ 41,088	\$ 51,163	\$ 150,195	\$ 237,006	\$ 507,368	\$ 237,006	\$ 744,374	\$ 861,121	\$ 32,327	\$ 893,448	\$ (149,074)
Salaries and Wages	\$ 115,496	\$ 140,750	\$ 39,153	\$ 38,740	\$ 38,740	\$ 116,633	\$ 172,348	\$ 372,880	\$ 172,348	\$ 545,228	\$ 640,149	\$ -	\$ 640,149	\$ (94,921)
Employee Benefits	\$ 1,360	\$ -	\$ 1,360	\$ -	\$ -	\$ 1,360	\$ -	\$ 2,719	\$ -	\$ 2,719	\$ -	\$ -	\$ -	\$ 2,719
Professional and Technical Services	\$ 35,466	\$ 55,052	\$ 15,958	\$ 1,760	\$ 10,516	\$ 28,234	\$ 48,904	\$ 118,752	\$ 48,904	\$ 167,656	\$ 163,288	\$ 32,327	\$ 195,615	\$ (27,959)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 6,000	\$ -	\$ 6,000	\$ (4,500)
Other Services	\$ 1,950	\$ 579	\$ 219	\$ 83	\$ 184	\$ 486	\$ 4,075	\$ 3,016	\$ 4,075	\$ 7,091	\$ 16,300	\$ -	\$ 16,300	\$ (9,209)
Supplies	\$ 3,656	\$ 2,863	\$ 1,255	\$ 505	\$ 1,723	\$ 3,482	\$ 8,554	\$ 10,001	\$ 8,554	\$ 18,556	\$ 28,884	\$ -	\$ 28,884	\$ (10,328)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,625	\$ -	\$ 1,625	\$ 1,625	\$ 6,500	\$ -	\$ 6,500	\$ (4,875)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual Total	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 246,119	\$ 288,681	\$ 72,573	\$ 81,640	\$ 77,165	\$ 231,378	\$ 292,872	\$ 766,178	\$ 292,872	\$ 1,059,049	\$ 1,128,939	\$ -	\$ 1,128,939	\$ (69,890)
Salaries and Wages	\$ 241,232	\$ 280,655	\$ 69,879	\$ 79,186	\$ 72,979	\$ 222,044	\$ 276,999	\$ 743,931	\$ 276,999	\$ 1,020,930	\$ 1,030,977	\$ -	\$ 1,030,977	\$ (10,047)
Employee Benefits	\$ 2,475	\$ -	\$ -	\$ 1,380	\$ 2,760	\$ 4,140	\$ 4,140	\$ 6,615	\$ 4,140	\$ 10,755	\$ -	\$ -	\$ -	\$ 10,755
Professional and Technical Services	\$ 2,997	\$ 3,576	\$ 2,151	\$ 224	\$ 330	\$ 2,705	\$ 6,774	\$ 9,277	\$ 6,774	\$ 16,052	\$ 74,097	\$ -	\$ 74,097	\$ (58,045)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,632	\$ -	\$ 5,632	\$ (5,632)
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ (1,179)	\$ 3,835	\$ 543	\$ 851	\$ 1,096	\$ 2,489	\$ 4,150	\$ 5,146	\$ 4,150	\$ 9,296	\$ 15,000	\$ -	\$ 15,000	\$ (5,704)
Property	\$ 594	\$ 614	\$ -	\$ -	\$ -	\$ -	\$ 808	\$ 1,208	\$ 808	\$ 2,017	\$ 3,233	\$ -	\$ 3,233	\$ (1,216)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual Total	4th Quarter Estimate	Total Actual	Estimated Cost	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 104,301	\$ 129,524	\$ 38,594	\$ 37,919	\$ 39,827	\$ 116,340	\$ 181,144	\$ 350,165	\$ 181,144	\$ 531,309	\$ 654,242	\$ -	\$ 654,242	\$ (122,933)
Salaries and Wages	\$ 102,384	\$ 126,787	\$ 37,681	\$ 37,719	\$ 37,642	\$ 113,042	\$ 166,527	\$ 342,213	\$ 166,527	\$ 508,740	\$ 619,048	\$ -	\$ 619,048	\$ (110,308)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 1,752	\$ 2,341	\$ 834	\$ 200	\$ 1,951	\$ 2,985	\$ 4,750	\$ 7,078	\$ 4,750	\$ 11,828	\$ 12,027	\$ -	\$ 12,027	\$ (199)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ (4,000)
Other Services	\$ 98	\$ -	\$ 64	\$ -	\$ 34	\$ 98	\$ 1,000	\$ 196	\$ 1,000	\$ 1,196	\$ 4,000	\$ -	\$ 4,000	\$ (2,804)
Supplies	\$ 66	\$ 82	\$ 15	\$ -	\$ 93	\$ 108	\$ 7,708	\$ 257	\$ 7,708	\$ 7,965	\$ 11,433	\$ -	\$ 11,433	\$ (3,468)
Property	\$ -	\$ 313	\$ -	\$ -	\$ 107	\$ 107	\$ 1,159	\$ 421	\$ 1,159	\$ 1,579	\$ 3,734	\$ -	\$ 3,734	\$ (2,155)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual Total	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 3,879,846	\$ 3,026,665	\$ 1,264,318	\$ 1,505,930	\$ 354,649	\$ 3,124,897	\$ 5,540,251	\$ 10,031,409	\$ 5,540,251	\$ 15,571,660	\$ 15,586,630	\$ 400,000	\$ 15,986,630	\$ (414,970)
Salaries and Wages	\$ 272,441	\$ 337,644	\$ 109,615	\$ 89,295	\$ 102,879	\$ 301,789	\$ 366,777	\$ 911,873	\$ 366,777	\$ 1,278,650	\$ 1,289,399	\$ -	\$ 1,289,399	\$ (10,749)
Employee Benefits	\$ -	\$ 4,023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,023	\$ -	\$ 4,023	\$ 15,000	\$ -	\$ 15,000	\$ (10,977)
Professional and Technical Services	\$ 223,674	\$ 233,714	\$ 133,304	\$ 15,543	\$ 30,769	\$ 179,616	\$ 265,553	\$ 637,004	\$ 265,553	\$ 902,557	\$ 1,099,713	\$ -	\$ 1,099,713	\$ (197,156)
Office / Admin	\$ 122,460	\$ 32,727	\$ 80	\$ -	\$ 30,769	\$ 30,849	\$ 42,053	\$ 186,036	\$ 42,053	\$ 228,089	\$ 240,213	\$ -	\$ 240,213	\$ (12,124)
Administrative	\$ 122,043	\$ 32,727	\$ 80	\$ -	\$ 30,769	\$ 30,849	\$ 42,053	\$ 185,619	\$ 42,053	\$ 227,673	\$ 240,213	\$ -	\$ 240,213	\$ (12,540)
Recording / F	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 417	\$ -	\$ 417	\$ -	\$ -	\$ -	\$ 417
Workforce Development	\$ -	\$ 1,383	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 1,383	\$ 500	\$ 1,883	\$ 9,500	\$ -	\$ 9,500	\$ (7,617)
Workforce Training	\$ -	\$ 1,383	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 1,383	\$ 500	\$ 1,883	\$ 9,500	\$ -	\$ 9,500	\$ (7,617)
Workforce Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ -	\$ 149,604	\$ 83,224	\$ 15,543	\$ -	\$ 98,767	\$ 123,000	\$ 248,371	\$ 123,000	\$ 371,371	\$ 850,000	\$ -	\$ 850,000	\$ (478,629)
Technical Services	\$ 1,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,214	\$ -	\$ 1,214	\$ -	\$ -	\$ -	\$ 1,214
Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance - Misc.	\$ 1,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,214	\$ -	\$ 1,214	\$ -	\$ -	\$ -	\$ 1,214
Community Services	\$ 100,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ 100,000	\$ 200,000	\$ 100,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
Professional Services	\$ 100,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ 100,000	\$ 200,000	\$ 100,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
Recreational Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Services	\$ 1,616,700	\$ 1,139,803	\$ 475,475	\$ 950,765	\$ 804	\$ 1,427,044	\$ 2,178,187	\$ 4,183,547	\$ 2,178,187	\$ 6,361,734	\$ 6,490,311	\$ -	\$ 6,490,311	\$ (128,577)
Cleaning Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Services	\$ 1,425,389	\$ 950,584	\$ 475,475	\$ 950,765	\$ 804	\$ 1,427,044	\$ 2,047,520	\$ 3,803,017	\$ 2,047,520	\$ 5,850,538	\$ 5,962,561	\$ -	\$ 5,962,561	\$ (112,023)
Maintenance	\$ 1,425,389	\$ 950,584	\$ 475,475	\$ 950,765	\$ 804	\$ 1,427,044	\$ 2,047,520	\$ 3,803,017	\$ 2,047,520	\$ 5,850,538	\$ 5,962,561	\$ -	\$ 5,962,561	\$ (112,023)
Construction Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rents	\$ 191,311	\$ 189,219	\$ -	\$ -	\$ -	\$ -	\$ 130,667	\$ 380,530	\$ 130,667	\$ 511,196	\$ 527,750	\$ -	\$ 527,750	\$ (16,554)
Land & Building	\$ 189,219	\$ 189,219	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 378,438	\$ 130,000	\$ 508,438	\$ 523,750	\$ -	\$ 523,750	\$ (15,312)
Office Equipment	\$ 1,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667	\$ 1,950	\$ 667	\$ 2,617	\$ 4,000	\$ -	\$ 4,000	\$ (1,383)
Roll Off Boxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Machinery & Equipment	\$ 142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142	\$ -	\$ 142	\$ -	\$ -	\$ -	\$ 142
Utility Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ 29	\$ 150,710	\$ 35,413	\$ -	\$ 9	\$ 35,422	\$ (26,192)	\$ 186,161	\$ (26,192)	\$ 159,969	\$ 204,000	\$ -	\$ 204,000	\$ (44,031)
Supplies	\$ 1,763,071	\$ 1,158,553	\$ 509,474	\$ 449,449	\$ 218,523	\$ 1,177,446	\$ 2,755,660	\$ 4,099,069	\$ 2,755,660	\$ 6,854,729	\$ 6,478,207	\$ 400,000	\$ 6,878,207	\$ (23,478)
General	\$ 1,582	\$ 2,010	\$ 166	\$ 550	\$ 662	\$ 1,377	\$ 5,660	\$ 4,969	\$ 5,660	\$ 10,629	\$ 24,040	\$ -	\$ 24,040	\$ (13,411)
Office Supplies	\$ 1,451	\$ 1,707	\$ 70	\$ 550	\$ 662	\$ 1,281	\$ 5,210	\$ 4,439	\$ 5,210	\$ 9,649	\$ 24,040	\$ -	\$ 24,040	\$ (14,391)
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operational Supplies	\$ 131	\$ 303	\$ 96	\$ -	\$ -	\$ 96	\$ 450	\$ 530	\$ 450	\$ 980	\$ -	\$ -	\$ -	\$ 980
Energy	\$ 801,236	\$ 776,346	\$ 288,824	\$ 192,722	\$ 217,861	\$ 699,407	\$ 1,675,000	\$ 2,276,989	\$ 1,675,000	\$ 3,951,989	\$ 4,250,000	\$ -	\$ 4,250,000	\$ (298,011)
Fuel	\$ 801,236	\$ 776,346	\$ 288,824	\$ 192,722	\$ 217,861	\$ 699,407	\$ 1,675,000	\$ 2,276,989	\$ 1,675,000	\$ 3,951,989	\$ 4,250,000	\$ -	\$ 4,250,000	\$ (298,011)
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials	\$ 909	\$ -	\$ 274	\$ -	\$ -	\$ 274	\$ -	\$ 1,183	\$ -	\$ 1,183	\$ -	\$ -	\$ -	\$ 1,183
Materials	\$ 909	\$ -	\$ 274	\$ -	\$ -	\$ 274	\$ -	\$ 1,183	\$ -	\$ 1,183	\$ -	\$ -	\$ -	\$ 1,183
Vehicles	\$ 959,344	\$ 380,197	\$ 220,210	\$ 256,178	\$ -	\$ 476,387	\$ 1,075,000	\$ 1,815,928	\$ 1,075,000	\$ 2,890,928	\$ 2,204,167	\$ 400,000	\$ 2,604,167	\$ 286,761
Parts	\$ 959,344	\$ 380,197	\$ 220,210	\$ 256,178	\$ -	\$ 476,387	\$ 1,075,000	\$ 1,815,928	\$ 1,075,000	\$ 2,890,928	\$ 2,204,167	\$ 400,000	\$ 2,604,167	\$ 286,761
Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property	\$ 3,932	\$ 2,219	\$ 1,038	\$ 878	\$ 1,664	\$ 3,580	\$ 267	\$ 9,731	\$ 267	\$ 9,998	\$ 10,000	\$ -	\$ 10,000	\$ (2)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual Total	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 3,756,940	\$ 4,097,363	\$ 533,512	\$ 1,038,140	\$ 870,439.82	\$ 2,442,091	\$ 3,461,010	\$ 10,296,394	\$ 3,461,010	\$ 13,757,404	\$ 14,139,368	\$ 75,144	\$ 14,214,512	\$ (457,108)
Salaries and Wages	\$ 627,752	\$ 777,694	\$ 242,239	\$ 243,985	\$ 238,521	\$ 724,745	\$ 835,906	\$ 2,130,191	\$ 835,906	\$ 2,966,098	\$ 3,104,795	\$ -	\$ 3,104,795	\$ (138,697)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ 2,631	\$ 2,631	\$ 3,631	\$ 2,631	\$ 3,631	\$ 6,262	\$ 14,522	\$ -	\$ 14,522	\$ (8,261)
Professional and Technical Services	\$ 1,192,247	\$ 473,566	\$ (146,864)	\$ 171,064	\$ 168,476	\$ 192,675	\$ 393,589	\$ 1,858,489	\$ 393,589	\$ 2,252,077	\$ 2,202,872	\$ 75,144	\$ 2,278,016	\$ (25,939)
Property Services	\$ 1,342,497	\$ 2,268,315	\$ 393,366	\$ 585,160	\$ 458,841	\$ 1,437,368	\$ 2,176,134	\$ 5,048,180	\$ 2,176,134	\$ 7,224,314	\$ 7,497,331	\$ 0	\$ 7,497,331	\$ (273,017)
Cleaning Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Services	\$ 661	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 5,435	\$ 20,661	\$ 5,435	\$ 26,096	\$ 21,739	\$ -	\$ 21,739	\$ 4,357
Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rents	\$ 75,279	\$ 147,261	\$ 102,760	\$ 35,232	\$ 15,555	\$ 153,547	\$ 102,725	\$ 376,087	\$ 102,725	\$ 478,812	\$ 410,899	\$ 0	\$ 410,899	\$ 67,913
Utility Services	\$ 1,266,557	\$ 2,101,054	\$ 290,606	\$ 549,928	\$ 443,286	\$ 1,283,820	\$ 2,067,974	\$ 4,651,432	\$ 2,067,974	\$ 6,719,406	\$ 7,064,693	\$ -	\$ 7,064,693	\$ (345,287)
Electric	\$ 510,928	\$ 1,288,560	\$ 228,155	\$ 510,329	\$ 374,792	\$ 1,113,277	\$ 1,232,849	\$ 2,912,765	\$ 1,232,849	\$ 4,145,614	\$ 4,594,193	\$ -	\$ 4,594,193	\$ (448,579)
Natural Gas	\$ 382,992	\$ 678,233	\$ 36,679	\$ (19,713)	\$ 10,381	\$ 27,348	\$ 703,750	\$ 1,088,572	\$ 703,750	\$ 1,792,322	\$ 1,845,000	\$ -	\$ 1,845,000	\$ (52,678)
Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Steam	\$ 350,873	\$ 101,369	\$ -	\$ 8,526	\$ 8,160	\$ 16,686	\$ 100,000	\$ 468,928	\$ 100,000	\$ 568,928	\$ 500,000	\$ -	\$ 500,000	\$ 68,928
Water	\$ 21,765	\$ 32,892	\$ 25,772	\$ 50,785	\$ 49,953	\$ 126,510	\$ 31,375	\$ 181,167	\$ 31,375	\$ 212,542	\$ 125,500	\$ -	\$ 125,500	\$ 87,042
Other Services	\$ 360,254	\$ 318,626	\$ 4,252	\$ 3	\$ 3	\$ 4,258	\$ 44,000	\$ 683,138	\$ 44,000	\$ 727,138	\$ 727,848	\$ -	\$ 727,848	\$ (710)
Supplies	\$ 120,649	\$ 130,959	\$ 40,281	\$ 37,838	\$ 1,968	\$ 80,087	\$ 750	\$ 331,695	\$ 750	\$ 332,445	\$ 336,000	\$ -	\$ 336,000	\$ (3,555)
Property	\$ 113,540	\$ 128,202	\$ 238	\$ 90	\$ -	\$ 327	\$ 7,000	\$ 242,070	\$ 7,000	\$ 249,070	\$ 256,000	\$ -	\$ 256,000	\$ (6,930)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Estimate	Aug Estimate	Sep 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
TOTAL	\$ 47,643	\$ 56,691	\$ 17,909	\$ 17,294	\$ 17,294	\$ 52,497	\$ 69,438	\$ 156,831	\$ 69,438	\$ 226,269	\$ 259,361	\$ -	\$ 259,361	\$ (33,092)
Salaries and Wages	\$ 44,812	\$ 51,768	\$ 16,219	\$ 15,604	\$ 15,604	\$ 47,427	\$ 64,369	\$ 144,007	\$ 64,369	\$ 208,376	\$ 239,083	\$ -	\$ 239,083	\$ (30,707)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 1,223	\$ 3,558	\$ 1,310	\$ 1,310	\$ 1,310	\$ 3,931	\$ 3,931	\$ 8,712	\$ 3,931	\$ 12,643	\$ 15,725	\$ -	\$ 15,725	\$ (3,082)
Property Services	\$ 859	\$ 81	\$ 81	\$ 81	\$ 81	\$ 244	\$ 244	\$ 1,184	\$ 244	\$ 1,427	\$ 974	\$ -	\$ 974	\$ 453
Other Services	\$ 350	\$ 513	\$ 67	\$ 67	\$ 67	\$ 200	\$ 200	\$ 1,063	\$ 200	\$ 1,263	\$ 800	\$ -	\$ 800	\$ 463
Supplies	\$ 399	\$ 771	\$ 232	\$ 232	\$ 232	\$ 695	\$ 695	\$ 1,865	\$ 695	\$ 2,559	\$ 2,779	\$ -	\$ 2,779	\$ (220)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Estimate	Aug Estimate	Sep 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
TOTAL	\$ 617,835	\$ 758,273	\$ 223,903	\$ 224,211	\$ 219,462	\$ 667,575	\$ 870,935	\$ 2,043,683	\$ 870,935	\$ 2,914,619	\$ 3,216,382	\$ 36,902	\$ 3,253,284	\$ (338,666)
Salaries and Wages	\$ 599,467	\$ 741,289	\$ 218,431	\$ 218,911	\$ 215,535	\$ 652,877	\$ 806,601	\$ 1,993,633	\$ 806,601	\$ 2,800,234	\$ 2,995,947	\$ -	\$ 2,995,947	\$ (195,713)
Employee Benefits	\$ 2,177	\$ 6,701	\$ 2,682	\$ 4,198	\$ 2,539	\$ 9,419	\$ 3,055	\$ 18,297	\$ 3,055	\$ 21,352	\$ 12,220	\$ -	\$ 12,220	\$ 9,132
Professional and Technical Services	\$ 12,427	\$ 4,231	\$ 2,500	\$ -	\$ 175	\$ 2,675	\$ 46,726	\$ 19,332	\$ 46,726	\$ 66,058	\$ 150,000	\$ 36,902	\$ 186,902	\$ (120,845)
Property Services	\$ 1,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,375	\$ 1,396	\$ 5,375	\$ 6,771	\$ 21,500	\$ -	\$ 21,500	\$ (14,729)
Other Services	\$ 607	\$ 3,790	\$ -	\$ 199	\$ 117	\$ 316	\$ 3,000	\$ 4,714	\$ 3,000	\$ 7,714	\$ 12,000	\$ -	\$ 12,000	\$ (4,287)
Supplies	\$ 1,657	\$ 2,262	\$ 289	\$ 902	\$ 1,097	\$ 2,288	\$ 4,269	\$ 6,207	\$ 4,269	\$ 10,476	\$ 17,076	\$ -	\$ 17,076	\$ (6,600)
Property	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,910	\$ 105	\$ 1,910	\$ 2,015	\$ 7,639	\$ -	\$ 7,639	\$ (5,624)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual Total	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 43,766,302	\$ 16,930,193	\$ 1,410,530	\$ 62,984,588	\$ 14,551,043	\$ 78,946,160	\$ 22,758,302	\$ 139,642,655	\$ 22,758,302	\$ 162,400,957	\$ 163,413,366	\$ 147,499	\$ 163,560,865	\$ (1,159,908)
Salaries and Wages	\$ 522,054	\$ 597,391	\$ 178,689	\$ 175,231	\$ 171,787	\$ 525,708	\$ 691,917	\$ 1,645,153	\$ 691,917	\$ 2,337,070	\$ 2,653,550	\$ -	\$ 2,653,550	\$ (316,480)
Employee Benefits	\$ 15,774,022	\$ 14,608,825	\$ 806,247	\$ 180,002	\$ 14,237,239	\$ 15,223,487	\$ 20,677,105	\$ 45,606,334	\$ 20,677,105	\$ 66,283,439	\$ 66,771,353	\$ -	\$ 66,771,353	\$ (487,914)
Group Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pension Obligations	\$ 15,149,022	\$ 14,608,825	\$ 181,247	\$ 180,002	\$ 14,237,239	\$ 14,598,487	\$ 19,427,105	\$ 44,356,334	\$ 19,427,105	\$ 63,783,439	\$ 64,271,353	\$ -	\$ 64,271,353	\$ (487,914)
Pension Contribution	\$ 14,059,074	\$ 14,059,074	\$ -	\$ -	\$ 14,059,074	\$ 14,059,074	\$ 14,059,074	\$ 42,177,222	\$ 14,059,074	\$ 56,236,296	\$ 42,860,296	\$ -	\$ 42,860,296	\$ 13,376,000
Retiree Contribution	\$ 501,867	\$ 494,728	\$ 163,397	\$ 162,252	\$ 161,215	\$ 486,863	\$ 495,000	\$ 1,483,458	\$ 495,000	\$ 1,978,458	\$ 2,276,000	\$ -	\$ 2,276,000	\$ (297,542)
Widow(er) contribution	\$ 23,100	\$ 23,100	\$ 7,700	\$ 7,700	\$ 7,000	\$ 22,400	\$ 21,000	\$ 68,600	\$ 21,000	\$ 89,600	\$ 155,000	\$ -	\$ 155,000	\$ (65,400)
Survivor contribution	\$ 21,000	\$ 21,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 21,000	\$ 221,000	\$ 63,000	\$ 221,000	\$ 284,000	\$ 525,000	\$ -	\$ 525,000	\$ (241,000)
Additional Pension Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,622,181	\$ -	\$ 4,622,181	\$ 4,622,181	\$ 17,998,181	\$ -	\$ 17,998,181	\$ (13,376,000)
Early Retirement Healthcare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retired Police Officer	\$ 2,250	\$ 2,250	\$ 750	\$ 750	\$ 750	\$ 2,250	\$ 2,250	\$ 6,750	\$ 2,250	\$ 9,000	\$ 26,500	\$ -	\$ 26,500	\$ (17,500)
Retired EMS	\$ 310,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,147	\$ -	\$ 310,147	\$ 364,376	\$ -	\$ 364,376	\$ (54,229)
Retired Firefighters	\$ 231,584	\$ 8,674	\$ 2,400	\$ 2,300	\$ 2,200	\$ 6,900	\$ 6,600	\$ 247,157	\$ 6,600	\$ 253,757	\$ 66,000	\$ -	\$ 66,000	\$ 187,757
Misc. Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Postemployment Benefits	\$ 625,000	\$ -	\$ 625,000	\$ -	\$ -	\$ 625,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -
OPEB Contribution	\$ 625,000	\$ -	\$ 625,000	\$ -	\$ -	\$ 625,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -
Other Postemployment Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 482,276	\$ 1,596,289	\$ 399,290	\$ 194,994	\$ 121,202	\$ 715,487	\$ 889,901	\$ 2,794,053	\$ 889,901	\$ 3,683,954	\$ 3,683,299	\$ 136,312	\$ 3,819,611	\$ (135,657)
Property Services	\$ 321	\$ 1,395	\$ -	\$ -	\$ 240	\$ 240	\$ 2,293	\$ 1,956	\$ 2,293	\$ 4,250	\$ 8,137	\$ 1,036	\$ 9,173	\$ (4,923)
Other Services	\$ 63,118	\$ 20,195	\$ 4,170	\$ 2,167	\$ 6,252	\$ 12,589	\$ 47,926	\$ 95,902	\$ 47,926	\$ 143,828	\$ 138,000	\$ 10,103	\$ 148,103	\$ (4,275)
Supplies	\$ 334,457	\$ 52,272	\$ 22,133	\$ 12,894	\$ 14,322	\$ 49,349	\$ 149,807	\$ 436,078	\$ 149,807	\$ 585,885	\$ 637,751	\$ 49	\$ 637,800	\$ (51,914)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,027	\$ -	\$ 8,027	\$ 8,027	\$ 32,109	\$ -	\$ 32,109	\$ (24,082)
Miscellaneous	\$ -	\$ 40,000	\$ -	\$ 23,375	\$ -	\$ 23,375	\$ 40,000	\$ 63,375	\$ 40,000	\$ 103,375	\$ 200,000	\$ -	\$ 200,000	\$ (96,625)
Debt Service	\$ 26,590,053	\$ 13,826	\$ -	\$ 62,395,924	\$ -	\$ 62,395,924	\$ 251,325	\$ 88,999,803	\$ 251,325	\$ 89,251,129	\$ 89,289,167	\$ -	\$ 89,289,167	\$ (38,038)
Interest Expenditure	\$ 13,875,053	\$ -	\$ -	\$ 13,975,924	\$ -	\$ 13,975,924	\$ -	\$ 27,850,978	\$ -	\$ 27,850,978	\$ 61,135,000	\$ -	\$ 61,135,000	\$ (33,284,022)
Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Principal	\$ 12,715,000	\$ -	\$ -	\$ 48,420,000	\$ -	\$ 48,420,000	\$ -	\$ 61,135,000	\$ -	\$ 61,135,000	\$ 27,889,016	\$ -	\$ 27,889,016	\$ 33,245,984
Subsidy P&A	\$ -	\$ 13,826	\$ -	\$ -	\$ -	\$ -	\$ 251,325	\$ 13,826	\$ 251,325	\$ 265,151	\$ 265,151	\$ -	\$ 265,151	\$ -
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual Total	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 811,890	\$ 1,201,232	\$ 192,291	\$ 255,439	\$ 424,605	\$ 872,335	\$ 1,915,569	\$ 2,885,458	\$ 1,915,569	\$ 4,801,026	\$ 4,767,747	\$ 68,875	\$ 4,836,622	\$ (35,596)
Salaries and Wages	\$ 410,486	\$ 486,859	\$ 149,099	\$ 146,511	\$ 142,434	\$ 438,043	\$ 504,429	\$ 1,335,388	\$ 504,429	\$ 1,839,818	\$ 1,873,594	\$ -	\$ 1,873,594	\$ (33,776)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 138,968	\$ 442,211	\$ 11,227	\$ 16,957	\$ 229,410	\$ 257,595	\$ 166,944	\$ 838,773	\$ 166,944	\$ 1,005,717	\$ 938,661	\$ 68,875	\$ 1,007,536	\$ (1,819)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 3,376	\$ 26,405	\$ 236	\$ 353	\$ 871	\$ 1,460	\$ 11,649	\$ 31,241	\$ 11,649	\$ 42,890	\$ 42,890	\$ -	\$ 42,890	\$ (0)
Property	\$ 85	\$ 234	\$ 742	\$ -	\$ -	\$ 742	\$ -	\$ 1,061	\$ -	\$ 1,061	\$ 1,061	\$ -	\$ 1,061	\$ -
Miscellaneous	\$ 258,975	\$ 245,524	\$ 30,987	\$ 91,619	\$ 51,889	\$ 174,495	\$ 1,232,547	\$ 678,994	\$ 1,232,547	\$ 1,911,541	\$ 1,911,541	\$ -	\$ 1,911,541	\$ 0
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,378	\$ -	\$ 21,378	\$ 21,378	\$ 80,831	\$ -	\$ 80,831	\$ (59,453)
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,378	\$ -	\$ 16,378	\$ 16,378	\$ 60,831	\$ -	\$ 60,831	\$ (44,453)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ 10,000	\$ -	\$ 10,000	\$ (7,500)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ 10,000	\$ -	\$ 10,000	\$ (7,500)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 111,009	\$ 132,297	\$ 35,804	\$ 63,917	\$ 51,863	\$ 151,584	\$ 125,100	\$ 394,891	\$ 125,100	\$ 519,991	\$ 637,617	\$ 2,465	\$ 640,082	\$ (120,091)
Salaries and Wages	\$ 95,738	\$ 111,603	\$ 31,912	\$ 31,913	\$ 33,106	\$ 96,931	\$ 105,000	\$ 304,272	\$ 105,000	\$ 409,272	\$ 523,596	\$ -	\$ 523,596	\$ (114,324)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 10,131	\$ 12,096	\$ 509	\$ 3,269	\$ 17,232	\$ 21,009	\$ 14,500	\$ 43,236	\$ 14,500	\$ 57,736	\$ 57,932	\$ 2,345	\$ 60,277	\$ (2,541)
Property Services	\$ 1,710	\$ -	\$ -	\$ 657	\$ -	\$ 657	\$ -	\$ 2,367	\$ -	\$ 2,367	\$ 4,750	\$ -	\$ 4,750	\$ (2,383)
Other Services	\$ 1,388	\$ 3,714	\$ 3,335	\$ 51	\$ 1,264	\$ 4,651	\$ 1,800	\$ 9,753	\$ 1,800	\$ 11,553	\$ 12,000	\$ 120	\$ 12,120	\$ (567)
Supplies	\$ 2,042	\$ 2,695	\$ 48	\$ 440	\$ 261	\$ 749	\$ 3,800	\$ 5,487	\$ 3,800	\$ 9,287	\$ 9,339	\$ -	\$ 9,339	\$ (52)
Property	\$ -	\$ 2,189	\$ -	\$ 27,587	\$ -	\$ 27,587	\$ -	\$ 29,776	\$ -	\$ 29,776	\$ 30,000	\$ -	\$ 30,000	\$ (224)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual Total	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 29,466,640	\$ 22,514,027	\$ 7,986,113	\$ 7,721,520	\$ 7,783,984	\$ 23,491,618	\$ 25,170,075	\$ 75,472,284	\$ 25,170,075	\$ 100,642,359	\$ 100,706,872	\$ 825,431	\$ 101,532,303	\$ (889,944)
Salaries and Wages	\$ 343,491	\$ 399,602	\$ 121,320	\$ 121,390	\$ 127,227	\$ 369,937	\$ 455,920	\$ 1,113,030	\$ 455,920	\$ 1,568,950	\$ 1,558,409	\$ -	\$ 1,558,409	\$ 10,541
Employee Benefits	\$ 28,843,827	\$ 21,895,659	\$ 7,731,623	\$ 7,268,507	\$ 7,532,180	\$ 22,532,309	\$ 22,499,244	\$ 73,271,795	\$ 22,499,244	\$ 95,771,039	\$ 96,401,064	\$ 7,328	\$ 96,408,392	\$ (637,353)
Group Insurance	\$ 19,178,146	\$ 15,245,993	\$ 4,081,779	\$ 4,904,916	\$ 5,104,571	\$ 14,091,265	\$ 14,053,421	\$ 48,515,405	\$ 14,053,421	\$ 62,568,826	\$ 63,771,542	\$ 1,039	\$ 63,772,581	\$ (1,203,755)
Health Insurance	\$ 11,484,669	\$ 8,916,449	\$ 2,232,286	\$ 2,835,550	\$ 3,035,523	\$ 8,103,359	\$ 8,695,895	\$ 28,504,476	\$ 8,695,895	\$ 37,200,371	\$ 37,768,259	\$ 74	\$ 37,768,333	\$ (567,962)
Other Insurance Benefits	\$ 676,105	\$ 676,974	\$ 233,984	\$ 174,194	\$ 218,115	\$ 626,293	\$ 675,000	\$ 1,979,371	\$ 675,000	\$ 2,654,371	\$ 2,396,675	\$ 965	\$ 2,397,640	\$ 256,732
Retiree Health	\$ 7,017,372	\$ 5,652,570	\$ 1,615,509	\$ 1,895,171	\$ 1,850,933	\$ 5,361,614	\$ 4,682,526	\$ 18,031,557	\$ 4,682,526	\$ 22,714,083	\$ 21,641,207	\$ -	\$ 21,641,207	\$ 1,072,876
Medical Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,965,401	\$ -	\$ 1,965,401	\$ (1,965,401)
Payroll Contribution	\$ 1,854,571	\$ 2,073,027	\$ 657,217	\$ 582,600	\$ 576,091	\$ 1,815,908	\$ 2,320,000	\$ 5,743,507	\$ 2,320,000	\$ 8,063,507	\$ 7,904,121	\$ 6,289	\$ 7,910,410	\$ 153,097
Social Security	\$ 1,781,673	\$ 1,996,134	\$ 611,961	\$ 582,675	\$ 576,091	\$ 1,770,727	\$ 2,240,000	\$ 5,548,534	\$ 2,240,000	\$ 7,788,534	\$ 7,323,904	\$ -	\$ 7,323,904	\$ 464,630
Unemployment Compensation	\$ 72,898	\$ 76,893	\$ 45,256	\$ (74)	\$ -	\$ 45,182	\$ 80,000	\$ 194,973	\$ 80,000	\$ 274,973	\$ 580,217	\$ 6,289	\$ 586,506	\$ (311,533)
Workers Compensation	\$ 6,383,863	\$ 3,200,000	\$ 2,600,000	\$ 1,585,196	\$ 1,600,000	\$ 5,785,196	\$ 5,300,000	\$ 15,369,059	\$ 5,300,000	\$ 20,669,059	\$ 20,877,457	\$ -	\$ 20,877,457	\$ (208,398)
Medical - W/C	\$ 1,600,000	\$ -	\$ -	\$ -	\$ 1,600,000	\$ 1,600,000	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000	\$ 6,400,000	\$ 4,647,597	\$ -	\$ 4,647,597	\$ 1,752,403
Indemnity - W/C	\$ 4,783,863	\$ 3,200,000	\$ 1,600,000	\$ 1,585,196	\$ -	\$ 3,185,196	\$ 1,100,000	\$ 11,169,059	\$ 1,100,000	\$ 12,269,059	\$ 13,900,000	\$ -	\$ 13,900,000	\$ (1,630,941)
Legal - W/C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,329,860	\$ -	\$ 1,329,860	\$ (1,329,860)
Workers Comp - Settlements	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000
Pension Obligations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Benefits	\$ 1,427,247	\$ 1,376,638	\$ 392,627	\$ 195,794	\$ 251,518	\$ 839,939	\$ 825,823	\$ 3,643,824	\$ 825,823	\$ 4,469,647	\$ 3,847,944	\$ -	\$ 3,847,944	\$ 621,703
Personal Leave	\$ 610,359	\$ 290,461	\$ 196,046	\$ 12,542	\$ 20,851	\$ 229,439	\$ 279,000	\$ 1,130,259	\$ 279,000	\$ 1,409,259	\$ 1,332,763	\$ -	\$ 1,332,763	\$ 76,496
Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,181	\$ -	\$ 1,181	\$ (1,181)
Retirement Se	\$ 375,065	\$ 644,354	\$ 49,306	\$ 35,978	\$ 83,393	\$ 168,677	\$ 105,000	\$ 1,188,096	\$ 105,000	\$ 1,293,096	\$ 612,000	\$ -	\$ 612,000	\$ 681,096
Severance Inc.	\$ 441,823	\$ 441,823	\$ 147,274	\$ 147,274	\$ 147,274	\$ 441,823	\$ 441,823	\$ 1,325,469	\$ 441,823	\$ 1,767,292	\$ 1,902,000	\$ -	\$ 1,902,000	\$ (134,708)
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Postemployment Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 204,492	\$ 148,366	\$ 117,588	\$ 317,745	\$ 88,551	\$ 523,884	\$ 1,098,342	\$ 876,742	\$ 1,098,342	\$ 1,975,083	\$ 1,461,046	\$ 764,416	\$ 2,225,462	\$ (250,378)
Property Services	\$ (49)	\$ 12,746	\$ (35)	\$ -	\$ -	\$ (35)	\$ 12,371	\$ 12,662	\$ 12,371	\$ 25,033	\$ 30,435	\$ -	\$ 30,435	\$ (5,402)
Other Services	\$ 69,012	\$ 42,696	\$ 5,223	\$ 7,663	\$ 34,982	\$ 47,868	\$ 86,000	\$ 159,577	\$ 86,000	\$ 245,577	\$ 195,955	\$ 53,688	\$ 249,643	\$ (4,066)
Supplies	\$ 4,921	\$ 6,564	\$ 7,726	\$ 1,762	\$ 996	\$ 10,485	\$ 11,654	\$ 21,969	\$ 11,654	\$ 33,624	\$ 33,788	\$ -	\$ 33,788	\$ (164)
Property	\$ 1,530	\$ 8,394	\$ 2,669	\$ 4,453	\$ 48	\$ 7,170	\$ 6,544	\$ 17,095	\$ 6,544	\$ 23,638	\$ 26,175	\$ -	\$ 26,175	\$ (2,537)
Miscellaneous	\$ (585)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ (585)	\$ 1,000,000	\$ 999,415	\$ 1,000,000	\$ -	\$ 1,000,000	\$ (585)
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual Total	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 435,385	\$ 480,793	\$ 147,462	\$ 150,585	\$ 132,998	\$ 431,045	\$ 691,228	\$ 1,347,223	\$ 691,228	\$ 2,038,451	\$ 2,276,922	\$ 5,286	\$ 2,282,208	\$ (243,757)
Salaries and Wages	\$ 390,492	\$ 440,468	\$ 141,961	\$ 144,774	\$ 130,128	\$ 416,863	\$ 526,654	\$ 1,247,823	\$ 526,654	\$ 1,774,476	\$ 1,956,142	\$ -	\$ 1,956,142	\$ (181,666)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 39,669	\$ 32,583	\$ 7,971	\$ 4,260	\$ 180	\$ 12,411	\$ 119,914	\$ 84,663	\$ 119,914	\$ 204,576	\$ 257,370	\$ 3,249	\$ 260,619	\$ (56,043)
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ 1,333	\$ 200	\$ 25	\$ 237	\$ -	\$ 262	\$ 2,334	\$ 1,795	\$ 2,334	\$ 4,128	\$ 4,538	\$ -	\$ 4,538	\$ (410)
Supplies	\$ 2,697	\$ 3,310	\$ (3,906)	\$ 570	\$ 1,080	\$ (2,257)	\$ 17,262	\$ 3,750	\$ 17,262	\$ 21,012	\$ 22,610	\$ 842	\$ 23,452	\$ (2,441)
Property	\$ 1,194	\$ 4,232	\$ 1,411	\$ 744	\$ 1,611	\$ 3,766	\$ 25,066	\$ 9,193	\$ 25,066	\$ 34,258	\$ 36,262	\$ 1,194	\$ 37,456	\$ (3,198)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual Total	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 652,496	\$ 910,864	\$ 217,411	\$ 242,839	\$ 258,605	\$ 718,856	\$ 1,161,481	\$ 2,282,216	\$ 1,161,481	\$ 3,443,697	\$ 3,779,819	\$ 43,062	\$ 3,822,881	\$ (379,185)
Salaries and Wages	\$ 607,967	\$ 808,085	\$ 211,002	\$ 236,465	\$ 239,671	\$ 687,138	\$ 900,221	\$ 2,103,190	\$ 900,221	\$ 3,003,411	\$ 3,343,678	\$ -	\$ 3,343,678	\$ (340,267)
Employee Benefits	\$ 1,215	\$ 1,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,038	\$ -	\$ 3,038	\$ -	\$ -	\$ -	\$ 3,038
Professional and Technical Services	\$ 3,136	\$ 24,006	\$ 3,160	\$ 4,030	\$ 12,388	\$ 19,578	\$ 239,694	\$ 46,720	\$ 239,694	\$ 286,414	\$ 282,135	\$ 14,260	\$ 296,395	\$ (9,981)
Property Services	\$ 3,304	\$ 11,746	\$ 5	\$ 2,345	\$ 1,319	\$ 3,669	\$ 50	\$ 18,719	\$ 50	\$ 18,769	\$ 18,931	\$ -	\$ 18,931	\$ (161)
Other Services	\$ 23,128	\$ (1,319)	\$ 169	\$ -	\$ 5,803	\$ 5,972	\$ 16,265	\$ 27,781	\$ 16,265	\$ 44,046	\$ 44,405	\$ 27,461	\$ 71,866	\$ (27,820)
Supplies	\$ 13,304	\$ 22,360	\$ 3,076	\$ -	\$ -	\$ 3,076	\$ 2,000	\$ 38,740	\$ 2,000	\$ 40,740	\$ 41,087	\$ 135	\$ 41,222	\$ (482)
Property	\$ 441	\$ 44,164	\$ -	\$ -	\$ (576)	\$ (576)	\$ 3,251	\$ 44,029	\$ 3,251	\$ 47,279	\$ 49,584	\$ 1,206	\$ 50,790	\$ (3,510)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 748,954	\$ 383,018	\$ 127,347	\$ 875,037	\$ 83,313	\$ 1,085,698	\$ 1,184,327	\$ 2,217,669	\$ 1,184,327	\$ 3,401,996	\$ 2,877,539	\$ 656,590	\$ 3,534,129	\$ (132,132)
Salaries and Wages	\$ 252,126	\$ 299,599	\$ 90,098	\$ 83,688	\$ 82,746	\$ 256,532	\$ 314,417	\$ 808,256	\$ 314,417	\$ 1,122,673	\$ 1,248,062	\$ -	\$ 1,248,062	\$ (125,389)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 155,896	\$ 81,078	\$ 34,944	\$ 25,040	\$ 294	\$ 60,278	\$ 199,715	\$ 297,252	\$ 199,715	\$ 496,967	\$ 409,977	\$ 88,633	\$ 498,610	\$ (1,642)
Property Services	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ 4,100	\$ 1,250	\$ 4,100	\$ 5,350	\$ 7,500	\$ -	\$ 7,500	\$ (2,150)
Other Services	\$ 238	\$ 706	\$ 213	\$ 287	\$ 207	\$ 708	\$ 600	\$ 1,652	\$ 600	\$ 2,252	\$ 2,000	\$ -	\$ 2,000	\$ 252
Supplies	\$ 978	\$ 385	\$ 2,092	\$ 405	\$ 66	\$ 2,563	\$ 2,871	\$ 3,926	\$ 2,871	\$ 6,797	\$ 10,000	\$ -	\$ 10,000	\$ (3,203)
Property	\$ 339,716	\$ -	\$ -	\$ 765,618	\$ -	\$ 765,618	\$ 662,624	\$ 1,105,333	\$ 662,624	\$ 1,767,957	\$ 1,200,000	\$ 567,957	\$ 1,767,957	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 3,463,233	\$ 3,829,218	\$ 1,191,124	\$ 1,089,275	\$ 1,104,222	\$ 3,384,621	\$ 3,989,427	\$ 10,677,072	\$ 3,989,427	\$ 14,666,498	\$ 14,813,834	\$ 3,491	\$ 14,817,325	\$ (150,827)
Salaries and Wages	\$ 3,264,940	\$ 3,673,469	\$ 1,157,175	\$ 1,065,453	\$ 1,056,951	\$ 3,279,579	\$ 3,806,086	\$ 10,217,987	\$ 3,806,086	\$ 14,024,073	\$ 14,066,753	\$ -	\$ 14,066,753	\$ (42,680)
Salaries	\$ 2,159,308	\$ 2,491,434	\$ 719,394	\$ 692,231	\$ 697,619	\$ 2,109,244	\$ 2,527,836	\$ 6,759,986	\$ 2,527,836	\$ 9,287,822	\$ 9,963,363	\$ -	\$ 9,963,363	\$ (675,541)
Regular	\$ 2,134,822	\$ 2,456,888	\$ 708,878	\$ 682,063	\$ 688,677	\$ 2,079,618	\$ 2,470,000	\$ 6,671,327	\$ 2,470,000	\$ 9,141,327	\$ 9,963,363	\$ -	\$ 9,963,363	\$ (822,036)
In Grade	\$ 24,486	\$ 34,546	\$ 10,517	\$ 10,168	\$ 8,942	\$ 29,626	\$ 30,504	\$ 88,659	\$ 30,504	\$ 119,162	\$ -	\$ -	\$ -	\$ 119,162
Other Compensation	\$ 136,010	\$ 21,675	\$ 26,991	\$ 17,163	\$ 22,081	\$ 66,235	\$ 78,250	\$ 223,920	\$ 78,250	\$ 302,170	\$ 342,250	\$ -	\$ 342,250	\$ (40,080)
Longevity	\$ 24,860	\$ 21,675	\$ 26,991	\$ 17,163	\$ 22,081	\$ 66,235	\$ 78,250	\$ 112,770	\$ 78,250	\$ 191,020	\$ 222,000	\$ -	\$ 222,000	\$ (30,980)
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ 111,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,150	\$ -	\$ 111,150	\$ 120,250	\$ -	\$ 120,250	\$ (9,100)
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 969,622	\$ 1,160,359	\$ 410,789	\$ 356,059	\$ 337,252	\$ 1,104,100	\$ 1,200,000	\$ 3,234,081	\$ 1,200,000	\$ 4,434,081	\$ 3,761,140	\$ -	\$ 3,761,140	\$ 672,941
Premium Pay	\$ 969,622	\$ 1,160,359	\$ 410,789	\$ 356,059	\$ 337,252	\$ 1,104,100	\$ 1,200,000	\$ 3,234,081	\$ 1,200,000	\$ 4,434,081	\$ 3,761,140	\$ -	\$ 3,761,140	\$ 672,941
Employee Benefits	\$ 4,506	\$ -	\$ 3,987	\$ -	\$ 536	\$ 4,523	\$ -	\$ 9,029	\$ -	\$ 9,029	\$ 3,000	\$ -	\$ 3,000	\$ 6,029
Professional and Technical Services	\$ 53,539	\$ 9,976	\$ 555	\$ 3,010	\$ 634	\$ 4,199	\$ 17,525	\$ 67,714	\$ 17,525	\$ 85,239	\$ 144,185	\$ 2,000	\$ 146,185	\$ (60,946)
Property Services	\$ 1,318	\$ 672	\$ 218	\$ 172	\$ 80	\$ 470	\$ 775	\$ 2,459	\$ 775	\$ 3,234	\$ 9,354	\$ -	\$ 9,354	\$ (6,120)
Other Services	\$ 259	\$ 334	\$ 6	\$ 4,790	\$ 1,032	\$ 5,828	\$ 28,395	\$ 6,421	\$ 28,395	\$ 34,816	\$ 31,095	\$ -	\$ 31,095	\$ 3,721
Supplies	\$ 137,712	\$ 143,304	\$ 27,384	\$ 15,850	\$ 44,989	\$ 88,222	\$ 79,640	\$ 369,239	\$ 79,640	\$ 448,879	\$ 462,166	\$ 1,491	\$ 463,657	\$ (14,779)
Property	\$ 959	\$ 1,463	\$ 1,800	\$ -	\$ -	\$ 1,800	\$ 57,007	\$ 4,222	\$ 57,007	\$ 61,228	\$ 97,281	\$ -	\$ 97,281	\$ (36,053)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 20,134,916	\$ 20,417,242	\$ 3,844,864	\$ 5,977,955	\$ 3,810,021	\$ 13,632,840	\$ 21,569,894	\$ 54,184,998	\$ 21,569,894	\$ 75,754,892	\$ 76,815,050	\$ 46,589	\$ 76,861,639	\$ (1,106,747)
Salaries and Wages	\$ 19,336,674	\$ 18,891,475	\$ 3,596,736	\$ 5,626,011	\$ 3,730,478	\$ 12,953,225	\$ 20,741,980	\$ 51,181,375	\$ 20,741,980	\$ 71,923,355	\$ 73,113,279	\$ -	\$ 73,113,279	\$ (1,189,924)
Salaries	\$ 12,997,628	\$ 15,298,160	\$ 4,259,901	\$ 4,197,504	\$ 4,373,652	\$ 12,831,057	\$ 15,913,975	\$ 41,126,845	\$ 15,913,975	\$ 57,040,821	\$ 59,757,837	\$ -	\$ 59,757,837	\$ (2,717,016)
Regular	\$ 12,935,340	\$ 15,229,383	\$ 4,238,029	\$ 4,178,184	\$ 4,355,858	\$ 12,772,070	\$ 15,862,805	\$ 40,936,794	\$ 15,862,805	\$ 56,799,598	\$ 59,567,774	\$ -	\$ 59,567,774	\$ (2,768,176)
In Grade	\$ 62,288	\$ 68,777	\$ 21,872	\$ 19,320	\$ 17,794	\$ 58,987	\$ 51,171	\$ 190,052	\$ 51,171	\$ 241,223	\$ 190,063	\$ -	\$ 190,063	\$ 51,160
Other Compensation	\$ 2,890,287	\$ 260,000	\$ 61,000	\$ 33,000	\$ 105,000	\$ 199,000	\$ 273,000	\$ 3,349,287	\$ 273,000	\$ 3,622,287	\$ 3,743,706	\$ -	\$ 3,743,706	\$ (121,419)
Longevity	\$ 2,348,412	\$ 260,000	\$ 61,000	\$ 33,000	\$ 105,000	\$ 199,000	\$ 273,000	\$ 2,807,412	\$ 273,000	\$ 3,080,412	\$ 3,170,581	\$ -	\$ 3,170,581	\$ (90,169)
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ 541,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 541,875	\$ -	\$ 541,875	\$ 573,125	\$ -	\$ 573,125	\$ (31,250)
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 3,448,760	\$ 3,333,315	\$ (724,165)	\$ 1,395,507	\$ (748,174)	\$ (76,832)	\$ 4,555,005	\$ 6,705,243	\$ 4,555,005	\$ 11,260,248	\$ 9,611,736	\$ -	\$ 9,611,736	\$ 1,648,512
Premium Pay	\$ 3,448,760	\$ 3,333,315	\$ (724,165)	\$ 1,395,507	\$ (748,174)	\$ (76,832)	\$ 4,555,005	\$ 6,705,243	\$ 4,555,005	\$ 11,260,248	\$ 9,611,736	\$ -	\$ 9,611,736	\$ 1,648,512
Employee Benefits	\$ 1,708	\$ 2,620	\$ 1,362	\$ -	\$ 8,332	\$ 9,694	\$ -	\$ 14,021	\$ -	\$ 14,021	\$ 20,000	\$ -	\$ 20,000	\$ (5,979)
Professional and Technical Services	\$ 195,876	\$ 219,880	\$ 80,186	\$ 79,636	\$ 42,977	\$ 202,800	\$ 206,427	\$ 618,556	\$ 206,427	\$ 824,983	\$ 800,440	\$ 32,340	\$ 832,780	\$ (7,797)
Property Services	\$ 297,926	\$ 665,162	\$ 137,035	\$ 197,395	\$ 13,562	\$ 347,992	\$ 448,003	\$ 1,311,080	\$ 448,003	\$ 1,759,083	\$ 1,651,214	\$ 679	\$ 1,651,893	\$ 107,190
Other Services	\$ 11,013	\$ 7,960	\$ 2,188	\$ 4,417	\$ 2,630	\$ 9,235	\$ 7,500	\$ 28,208	\$ 7,500	\$ 35,708	\$ 38,500	\$ -	\$ 38,500	\$ (2,792)
Supplies	\$ 260,819	\$ 585,510	\$ 7,894	\$ 54,483	\$ (1,683)	\$ 60,693	\$ 88,984	\$ 907,023	\$ 88,984	\$ 996,007	\$ 984,579	\$ 13,570	\$ 998,149	\$ (2,142)
Property	\$ 30,900	\$ 44,635	\$ 19,463	\$ 16,013	\$ 13,725	\$ 49,201	\$ 77,000	\$ 124,736	\$ 77,000	\$ 201,736	\$ 207,038	\$ -	\$ 207,038	\$ (5,302)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter	2nd Quarter	Jul	Aug	Sep	3rd Quarter	Oct	Nov	Dec	4th Quarter	Total	Estimated	Year End	Adopted	Reappropriation	Final	(Savings)/
	Actual Total	Actual Total	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Actual	Costs	Estimate	Budget	P/Y Enc.	Budget	Overage
TOTAL	\$ 14,737,642	\$ 14,959,223	\$ 4,793,850	\$ 4,510,633	\$ 4,341,117	\$ 13,645,601	\$ 6,904,525	\$ 4,806,038	\$ 4,750,288	\$ 16,460,851	\$ 43,342,466	\$ 16,460,851	\$ 59,803,317	\$ 57,875,622	\$ 10,500	\$ 57,886,122	\$ 1,917,195
Salaries and Wages	\$ 14,484,412	\$ 14,623,637	\$ 4,503,004	\$ 4,402,669	\$ 4,286,324	\$ 13,191,997	\$ 6,606,987	\$ 4,482,000	\$ 4,430,000	\$ 15,518,987	\$ 42,300,046	\$ 15,518,987	\$ 57,819,032	\$ 55,728,481	\$ -	\$ 55,728,481	\$ 2,090,551
Salaries	\$ 9,059,472	\$ 9,856,867	\$ 2,848,627	\$ 2,909,238	\$ 2,899,885	\$ 8,657,750	\$ 4,307,516	\$ 2,930,000	\$ 2,930,000	\$ 10,167,516	\$ 27,574,088	\$ 10,167,516	\$ 37,741,605	\$ 38,206,141	\$ -	\$ 38,206,141	\$ (464,536)
Regular	\$ 8,979,320	\$ 9,765,201	\$ 2,827,070	\$ 2,878,934	\$ 2,878,997	\$ 8,585,001	\$ 4,262,516	\$ 2,900,000	\$ 2,900,000	\$ 10,062,516	\$ 27,329,521	\$ 10,062,516	\$ 37,392,038	\$ 37,962,272	\$ -	\$ 37,962,272	\$ (570,234)
In Grade	\$ 80,152	\$ 91,666	\$ 21,557	\$ 30,304	\$ 20,888	\$ 72,749	\$ 45,000	\$ 30,000	\$ 30,000	\$ 105,000	\$ 244,567	\$ 105,000	\$ 349,567	\$ 243,869	\$ -	\$ 243,869	\$ 105,698
Other Compensation	\$ 1,671,744	\$ 133,000	\$ 175,217	\$ 142,000	\$ 211,000	\$ 528,217	\$ 50,000	\$ 52,000	\$ -	\$ 102,000	\$ 2,332,961	\$ 102,000	\$ 2,434,961	\$ 3,310,706	\$ -	\$ 3,310,706	\$ (875,745)
Longevity	\$ 1,281,844	\$ 133,000	\$ 175,217	\$ 142,000	\$ 211,000	\$ 528,217	\$ 50,000	\$ 52,000	\$ -	\$ 102,000	\$ 1,943,061	\$ 102,000	\$ 2,045,061	\$ 2,242,406	\$ -	\$ 2,242,406	\$ (197,345)
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ 389,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 389,900	\$ -	\$ 389,900	\$ 468,300	\$ -	\$ 468,300	\$ (78,400)
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 600,000	\$ (600,000)
Premium Pay	\$ 3,753,196	\$ 4,633,770	\$ 1,479,160	\$ 1,351,431	\$ 1,175,439	\$ 4,006,030	\$ 2,249,470	\$ 1,500,000	\$ 1,500,000	\$ 5,249,470	\$ 12,392,997	\$ 5,249,470	\$ 17,642,467	\$ 14,211,634	\$ -	\$ 14,211,634	\$ 3,430,833
Premium Pay	\$ 3,753,196	\$ 4,633,770	\$ 1,479,160	\$ 1,351,431	\$ 1,175,439	\$ 4,006,030	\$ 2,249,470	\$ 1,500,000	\$ 1,500,000	\$ 5,249,470	\$ 12,392,997	\$ 5,249,470	\$ 17,642,467	\$ 14,211,634	\$ -	\$ 14,211,634	\$ 3,430,833
Employee Benefits	\$ 1,871	\$ 277	\$ -	\$ 2,298	\$ -	\$ 2,298	\$ 750	\$ 750	\$ 750	\$ 2,250	\$ 4,446	\$ 2,250	\$ 6,696	\$ 9,000	\$ -	\$ 9,000	\$ (2,304)
Professional and Technical Services	\$ 12,859	\$ 17,558	\$ 3,582	\$ 3,968	\$ 2,103	\$ 9,653	\$ 12,500	\$ 20,000	\$ 10,000	\$ 42,500	\$ 40,070	\$ 42,500	\$ 82,570	\$ 138,000	\$ -	\$ 138,000	\$ (55,430)
Property Services	\$ 7,872	\$ 7,556	\$ 24,157	\$ 292	\$ 1,490	\$ 25,938	\$ 1,500	\$ 1,500	\$ 1,250	\$ 4,250	\$ 41,366	\$ 4,250	\$ 45,616	\$ 53,191	\$ 10,500	\$ 63,691	\$ (18,075)
Other Services	\$ 157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157	\$ -	\$ 157	\$ 1,000	\$ -	\$ 1,000	\$ (843)
Supplies	\$ 228,782	\$ 307,626	\$ 262,399	\$ 101,407	\$ 50,701	\$ 414,507	\$ 279,788	\$ 279,788	\$ 304,788	\$ 864,365	\$ 950,915	\$ 864,365	\$ 1,815,280	\$ 1,868,981	\$ -	\$ 1,868,981	\$ (53,701)
Property	\$ 1,689	\$ 2,569	\$ 708	\$ -	\$ 499	\$ 1,207	\$ 3,000	\$ 22,000	\$ 3,500	\$ 28,500	\$ 5,465	\$ 28,500	\$ 33,965	\$ 76,969	\$ -	\$ 76,969	\$ (43,004)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter	2nd Quarter	Jul	Aug	Sep	3rd Quarter	4th Quarter	Total	Estimated	Year End	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual	Actual	Actual	Actual	Estimate	Actual	Costs	Estimate	Budget	P/Y Enc.	Budget	Overage
TOTAL	\$ 205,220	\$ 238,670	\$ 107,418	\$ 82,891	\$ 78,087	\$ 268,396	\$ 487,975	\$ 712,285	\$ 487,975	\$ 1,200,260	\$ 1,392,120	\$ 380,115	\$ 1,772,235	\$ (571,975)
Salaries and Wages	\$ 147,520	\$ 172,443	\$ 51,691	\$ 47,827	\$ 45,660	\$ 145,178	\$ 228,961	\$ 465,141	\$ 228,961	\$ 694,102	\$ 750,845	\$ -	\$ 750,845	\$ (56,743)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 54,191	\$ 63,560	\$ 53,773	\$ 34,622	\$ 30,017	\$ 118,412	\$ 250,035	\$ 236,163	\$ 250,035	\$ 486,198	\$ 621,925	\$ 379,214	\$ 1,001,139	\$ (514,941)
Property Services	\$ 468	\$ 228	\$ 162	\$ 144	\$ 144	\$ 450	\$ 354	\$ 1,146	\$ 354	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 3,042	\$ 2,438	\$ 1,791	\$ 298	\$ 2,266	\$ 4,355	\$ 8,625	\$ 9,835	\$ 8,625	\$ 18,460	\$ 17,600	\$ 902	\$ 18,502	\$ (41)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 250	\$ (250)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual Total	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 201,953	\$ 237,030	\$ 77,805	\$ 56,322	\$ 61,242	\$ 195,370	\$ 323,804	\$ 634,353	\$ 323,804	\$ 958,157	\$ 995,062	\$ -	\$ 995,062	\$ (36,905)
Salaries and Wages	\$ 177,679	\$ 204,251	\$ 61,951	\$ 55,218	\$ 55,539	\$ 172,708	\$ 211,146	\$ 554,638	\$ 211,146	\$ 765,784	\$ 784,255	\$ -	\$ 784,255	\$ (18,471)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 550	\$ 256	\$ 37	\$ 39	\$ 1,289	\$ 1,365	\$ 6,000	\$ 2,171	\$ 6,000	\$ 8,171	\$ 16,000	\$ -	\$ 16,000	\$ (7,829)
Property Services	\$ 11,175	\$ 23,454	\$ 10,169	\$ 483	\$ 1,992	\$ 12,645	\$ 37,876	\$ 47,274	\$ 37,876	\$ 85,150	\$ 90,000	\$ -	\$ 90,000	\$ (4,850)
Other Services	\$ 3,686	\$ 1,030	\$ 100	\$ 103	\$ -	\$ 203	\$ 549	\$ 4,919	\$ 549	\$ 5,468	\$ 7,000	\$ -	\$ 7,000	\$ (1,532)
Supplies	\$ 1,642	\$ 3,506	\$ 36	\$ 479	\$ 124	\$ 639	\$ 38,233	\$ 5,787	\$ 38,233	\$ 44,020	\$ 47,807	\$ -	\$ 47,807	\$ (3,787)
Property	\$ 7,220	\$ 4,533	\$ 5,513	\$ -	\$ 2,298	\$ 7,811	\$ 30,000	\$ 19,564	\$ 30,000	\$ 49,564	\$ 50,000	\$ -	\$ 50,000	\$ (436)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual Total	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 4,692,573	\$ 4,504,311	\$ 1,486,068	\$ 1,497,329	\$ 1,489,997	\$ 4,473,394	\$ 6,504,802	\$ 13,670,278	\$ 6,504,802	\$ 20,175,080	\$ 21,069,780	\$ 19,000	\$ 21,088,780	\$ (913,700)
Salaries and Wages	\$ 3,807,094	\$ 3,504,707	\$ 1,161,369	\$ 1,173,709	\$ 1,153,730	\$ 3,488,809	\$ 4,253,906	\$ 10,800,610	\$ 4,253,906	\$ 15,054,516	\$ 15,773,520	\$ -	\$ 15,773,520	\$ (719,004)
Salaries	\$ 3,179,697	\$ 3,283,041	\$ 1,088,674	\$ 1,088,303	\$ 1,097,935	\$ 3,274,912	\$ 3,912,040	\$ 9,737,649	\$ 3,912,040	\$ 13,649,689	\$ 14,530,435	\$ -	\$ 14,530,435	\$ (880,746)
Regular	\$ 3,179,697	\$ 3,283,041	\$ 1,088,674	\$ 1,088,303	\$ 1,097,935	\$ 3,274,912	\$ 3,912,040	\$ 9,737,649	\$ 3,912,040	\$ 13,649,689	\$ 14,530,435	\$ -	\$ 14,530,435	\$ (880,746)
In Grade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 627,397	\$ 221,667	\$ 72,696	\$ 85,406	\$ 55,795	\$ 213,897	\$ 341,866	\$ 1,062,961	\$ 341,866	\$ 1,404,827	\$ 1,243,085	\$ -	\$ 1,243,085	\$ 161,742
Premium Pay	\$ 627,397	\$ 221,667	\$ 72,696	\$ 85,406	\$ 55,795	\$ 213,897	\$ 334,677	\$ 1,062,961	\$ 334,677	\$ 1,397,638	\$ 1,243,085	\$ -	\$ 1,243,085	\$ 154,553
Employee Benefits	\$ 638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 638	\$ -	\$ 638	\$ -	\$ -	\$ -	\$ 638
Professional and Technical Services	\$ 106,489	\$ 182,701	\$ 47,614	\$ 70,227	\$ 46,638	\$ 164,479	\$ 409,750	\$ 453,669	\$ 409,750	\$ 863,419	\$ 926,000	\$ 19,000	\$ 945,000	\$ (81,581)
Property Services	\$ 342,530	\$ 411,074	\$ 99,796	\$ 133,578	\$ 175,578	\$ 408,952	\$ 950,725	\$ 1,162,557	\$ 950,725	\$ 2,113,282	\$ 2,164,449	\$ -	\$ 2,164,449	\$ (51,167)
Other Services	\$ 9,509	\$ 20,112	\$ 4,008	\$ 3,914	\$ 3,303	\$ 11,225	\$ -	\$ 40,845	\$ -	\$ 40,845	\$ 41,000	\$ -	\$ 41,000	\$ (155)
Supplies	\$ 418,428	\$ 382,636	\$ 168,911	\$ 115,900	\$ 110,748	\$ 395,559	\$ 845,421	\$ 1,196,623	\$ 845,421	\$ 2,042,044	\$ 2,093,811	\$ -	\$ 2,093,811	\$ (51,767)
Property	\$ 7,885	\$ 3,080	\$ 4,370	\$ -	\$ -	\$ 4,370	\$ 45,000	\$ 15,336	\$ 45,000	\$ 60,336	\$ 71,000	\$ -	\$ 71,000	\$ (10,664)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual Total	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 2,440,514	\$ 2,835,152	\$ 877,023	\$ 866,643	\$ 810,516	\$ 2,554,182	\$ 3,298,135	\$ 7,829,847	\$ 3,298,135	\$ 11,127,982	\$ 11,528,508	\$ -	\$ 11,528,508	\$ (400,526)
Salaries and Wages	\$ 1,688,908	\$ 1,956,891	\$ 588,550	\$ 558,511	\$ 544,340	\$ 1,691,401	\$ 2,321,040	\$ 5,337,200	\$ 2,321,040	\$ 7,658,241	\$ 7,987,027	\$ -	\$ 7,987,027	\$ (328,786)
Salaries	\$ 1,504,191	\$ 1,739,329	\$ 487,325	\$ 473,682	\$ 469,471	\$ 1,430,478	\$ 1,988,188	\$ 4,673,998	\$ 1,988,188	\$ 6,662,185	\$ 7,384,698	\$ -	\$ 7,384,698	\$ (722,513)
Regular	\$ 1,504,191	\$ 1,739,329	\$ 487,325	\$ 473,682	\$ 469,471	\$ 1,430,478	\$ 1,988,188	\$ 4,673,998	\$ 1,988,188	\$ 6,662,185	\$ 7,384,698	\$ -	\$ 7,384,698	\$ (722,513)
In Grade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,550	\$ -	\$ 20,550	\$ 20,550	\$ 76,329	\$ -	\$ 76,329	\$ (55,779)
Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,550	\$ -	\$ 20,550	\$ 20,550	\$ 76,329	\$ -	\$ 76,329	\$ (55,779)
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 184,718	\$ 217,562	\$ 101,226	\$ 84,829	\$ 74,868	\$ 260,923	\$ 312,302	\$ 663,203	\$ 312,302	\$ 975,505	\$ 526,000	\$ -	\$ 526,000	\$ 449,505
Premium Pay	\$ 184,718	\$ 217,562	\$ 101,226	\$ 84,829	\$ 74,868	\$ 260,923	\$ 312,302	\$ 663,203	\$ 312,302	\$ 975,505	\$ 526,000	\$ -	\$ 526,000	\$ 449,505
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,750	\$ 350	\$ 5,750	\$ 6,100	\$ 23,000	\$ -	\$ 23,000	\$ (16,900)
Property Services	\$ 715,240	\$ 842,652	\$ 285,321	\$ 275,633	\$ 257,491	\$ 818,445	\$ 837,461	\$ 2,376,337	\$ 837,461	\$ 3,213,798	\$ 3,232,981	\$ -	\$ 3,232,981	\$ (19,183)
Other Services	\$ 11,083	\$ 522	\$ -	\$ 400	\$ 246	\$ 646	\$ 9,500	\$ 12,251	\$ 9,500	\$ 21,751	\$ 38,000	\$ -	\$ 38,000	\$ (16,249)
Supplies	\$ 24,932	\$ 33,272	\$ 2,898	\$ 32,098	\$ 8,439	\$ 43,435	\$ 108,458	\$ 101,639	\$ 108,458	\$ 210,097	\$ 225,000	\$ -	\$ 225,000	\$ (14,903)
Property	\$ -	\$ 1,458	\$ -	\$ -	\$ -	\$ -	\$ 14,676	\$ 1,458	\$ 14,676	\$ 16,134	\$ 17,500	\$ -	\$ 17,500	\$ (1,366)
Miscellaneous	\$ -	\$ 357	\$ 254	\$ -	\$ -	\$ 254	\$ 1,250	\$ 611	\$ 1,250	\$ 1,861	\$ 5,000	\$ -	\$ 5,000	\$ (3,140)
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual Total	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 621,428	\$ 763,225	\$ 221,477	\$ 235,112	\$ 240,348	\$ 696,937	\$ 856,948	\$ 2,081,590	\$ 856,948	\$ 2,938,538	\$ 2,978,663	\$ -	\$ 2,978,663	\$ (40,125)
Salaries and Wages	\$ 621,428	\$ 763,225	\$ 220,577	\$ 235,112	\$ 239,418	\$ 695,107	\$ 856,948	\$ 2,079,760	\$ 856,948	\$ 2,936,708	\$ 2,978,663	\$ -	\$ 2,978,663	\$ (41,955)
Employee Benefits	\$ -	\$ -	\$ 900	\$ -	\$ 930	\$ 1,830	\$ -	\$ 1,830	\$ -	\$ 1,830	\$ -	\$ -	\$ -	\$ 1,830
Professional and Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter	2nd Quarter	Jul	Aug	Sep	3rd Quarter	4th Quarter	Total	Estimated	Year End	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual Total	Actual	Actual	Actual	Actual Total	Estimate	Actual	Costs	Estimate	Budget	P/Y Enc.	Budget	Overage
TOTAL	\$ 747,645	\$ 923,164	\$ 506,584	\$ 489,122	\$ 287,440	\$ 1,283,147	\$ 953,385	\$ 2,953,955	\$ 953,385	\$ 3,907,341	\$ 3,925,230	\$ -	\$ 3,925,230	\$ (17,889)
Salaries and Wages	\$ 604,424	\$ 801,581	\$ 414,338	\$ 413,680	\$ 270,798	\$ 1,098,816	\$ 686,605	\$ 2,504,821	\$ 686,605	\$ 3,191,426	\$ 3,196,089	\$ -	\$ 3,196,089	\$ (4,663)
Salaries	\$ 594,076	\$ 772,960	\$ 397,467	\$ 392,301	\$ 258,659	\$ 1,048,427	\$ 660,010	\$ 2,415,463	\$ 660,010	\$ 3,075,473	\$ 3,080,839	\$ -	\$ 3,080,839	\$ (5,366)
Regular	\$ 592,726	\$ 771,610	\$ 397,017	\$ 391,851	\$ 258,209	\$ 1,047,077	\$ 660,010	\$ 2,411,413	\$ 660,010	\$ 3,071,423	\$ 3,080,839	\$ -	\$ 3,080,839	\$ (9,416)
In Grade	\$ 1,350	\$ 1,350	\$ 450	\$ 450	\$ 450	\$ 1,350	\$ -	\$ 4,050	\$ -	\$ 4,050	\$ -	\$ -	\$ -	\$ 4,050
Other Compensation	\$ -	\$ -	\$ 1,613	\$ -	\$ -	\$ 1,613	\$ 900	\$ 1,613	\$ 900	\$ 2,513	\$ 3,900	\$ -	\$ 3,900	\$ (1,387)
Longevity	\$ -	\$ -	\$ 1,613	\$ -	\$ -	\$ 1,613	\$ 900	\$ 1,613	\$ 900	\$ 2,513	\$ 3,900	\$ -	\$ 3,900	\$ (1,387)
Allowances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniform	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leave Buyback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Pay	\$ 10,348	\$ 28,621	\$ 15,257	\$ 21,379	\$ 12,139	\$ 48,776	\$ 25,695	\$ 87,745	\$ 25,695	\$ 113,440	\$ 111,350	\$ -	\$ 111,350	\$ 2,090
Premium Pay	\$ 10,348	\$ 28,621	\$ 15,257	\$ 21,379	\$ 12,139	\$ 48,776	\$ 25,695	\$ 87,745	\$ 25,695	\$ 113,440	\$ 111,350	\$ -	\$ 111,350	\$ 2,090
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169	\$ -	\$ 169	\$ 169	\$ 674	\$ -	\$ 674	\$ (506)
Professional and Technical Services	\$ 540	\$ (25,244)	\$ 32,848	\$ 21,197	\$ (14,401)	\$ 39,643	\$ 144,040	\$ 14,940	\$ 144,040	\$ 158,979	\$ 162,412	\$ -	\$ 162,412	\$ (3,433)
Property Services	\$ 51,763	\$ 33,631	\$ 9,092	\$ 16,021	\$ 78	\$ 25,191	\$ 56,923	\$ 110,585	\$ 56,923	\$ 167,507	\$ 170,785	\$ -	\$ 170,785	\$ (3,278)
Other Services	\$ 5,562	\$ 13,822	\$ 7,136	\$ 7,296	\$ 4,378	\$ 18,811	\$ 18,398	\$ 38,195	\$ 18,398	\$ 56,593	\$ 58,553	\$ -	\$ 58,553	\$ (1,960)
Supplies	\$ 79,889	\$ 96,012	\$ 43,171	\$ 30,710	\$ 18,802	\$ 92,683	\$ 22,318	\$ 268,584	\$ 22,318	\$ 290,902	\$ 291,711	\$ -	\$ 291,711	\$ (809)
Property	\$ 5,466	\$ 3,362	\$ -	\$ 218	\$ 7,786	\$ 8,004	\$ 24,932	\$ 16,832	\$ 24,932	\$ 41,764	\$ 45,006	\$ -	\$ 45,006	\$ (3,242)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	1st Quarter Actual Total	2nd Quarter Actual Total	Jul Actual	Aug Actual	Sep Actual	3rd Quarter Actual	4th Quarter Estimate	Total Actual	Estimated Costs	Year End Estimate	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
TOTAL	\$ 111,828	\$ 123,356	\$ 42,815	\$ 30,691	\$ 31,877	\$ 105,383	\$ 140,460	\$ 340,567	\$ 140,460	\$ 481,027	\$ 498,950	\$ -	\$ 498,950	\$ (17,923)
Salaries and Wages	\$ 75,535	\$ 88,580	\$ 25,102	\$ 23,094	\$ 22,071	\$ 70,267	\$ 89,813	\$ 234,381	\$ 89,813	\$ 324,194	\$ 324,508	\$ -	\$ 324,508	\$ (314)
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional and Technical Services	\$ 13,153	\$ 15,654	\$ 11,281	\$ 1,930	\$ 3,849	\$ 17,060	\$ 28,621	\$ 45,866	\$ 28,621	\$ 74,488	\$ 85,906	\$ -	\$ 85,906	\$ (11,418)
Property Services	\$ 16,042	\$ 16,250	\$ 5,417	\$ 5,417	\$ 5,417	\$ 16,250	\$ 17,019	\$ 48,542	\$ 17,019	\$ 65,561	\$ 66,076	\$ -	\$ 66,076	\$ (515)
Other Services	\$ 5,163	\$ 1,724	\$ 400	\$ -	\$ -	\$ 400	\$ 1,050	\$ 7,287	\$ 1,050	\$ 8,337	\$ 9,300	\$ -	\$ 9,300	\$ (963)
Supplies	\$ 1,936	\$ 1,149	\$ 615	\$ 251	\$ 540	\$ 1,406	\$ 2,040	\$ 4,491	\$ 2,040	\$ 6,531	\$ 8,160	\$ -	\$ 8,160	\$ (1,629)
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,917	\$ -	\$ 1,917	\$ 1,917	\$ 5,000	\$ -	\$ 5,000	\$ (3,083)
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending September 30, 2015

**Capital Improvement
Program**

CAPITAL IMPROVEMENT PROGRAM

The following is a quarterly status of approved Capital Improvement Program (CIP) projects administered by the City of Pittsburgh. This report references all projects which are approved with funding allocated in budget year 2015.

Projects within the 2015 Capital program are multi-year projects, and are supported by Community Development Block Grant (CDBG) funds, City Bonds, City Pay As You Go (PAYGO) funds, grants, and Federal and State support. The City currently has 68 projects approved for 2015 valued at \$76.8 million. Bond funds account for 33 percent (\$25.0 million), PAYGO funds account for 13 percent (\$10.0 million) and CDBG funds are 17 percent (\$13.0 million) of the total Capital funding. Other funds including Federal funds and private funding make up 37 percent (\$28.8 million) of the Capital program funding.

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

PROJECT STATUS

The following is a status update by department for the third quarter. Due to the nature of the funding cycles for multi-year capital projects, departments are still spending money authorized in 2014 or prior years in order to work on projects. The 2015 CDBG allocation amount has been finalized. The City received \$12,766,552 from the Department of Housing and Urban Development in late August and will proceed with CDBG projects throughout the rest of 2015.

Equipment Leasing. In the third quarter of 2015, the Equipment Leasing Authority made large strides in the 2015 Vehicle Acquisition Plan. Purchases include four (4) Type III Ambulances for the Bureau of Emergency Medical Services, two (2) new Spartan Pumpers, two (2) new Pierce Aerial Trucks, and five (5) used KME Pumpers for the Fire Department. Also in Public Safety, twenty-two (22) new police cruisers were added to the inventory along with an unmarked car and three vans. Two (2) garbage trucks and two (2) recycling trucks were purchased for the Bureau of Environmental Services as well.

Paving Program. The City of Pittsburgh maintains over 861 miles of asphalt streets. The Department of Public Works publishes the annual paving list for residents to view where street paving will occur in City neighborhoods. The City is providing an interactive map of the streets to be paved in 2015, which can be viewed at <http://pittsburghpa.gov/dpw/street-paving-program>. As of September 30th, 2015, Public Works completed 39 miles of street resurfacing. Of the 201 projects scheduled for 2015, 155 have been completed, 24 have been started, and 22 are in the planning stage.

Facilities Improvement. The third quarter of 2015 saw additional work on planned Capital Budget deliverables. Significant strides were made on the Forestry Division Building roof in Stanton Heights. Work has also progressed on the South Side Market House roof upgrade. The John P. Robin Civic Building got new carpets and paint. The Freedom Corner Monument in the Lower Hill District got significant upgrades to its drainage system and lighting. Additionally, a number of facilities were addressed in accordance with the Mayor's June 9th Executive Order for a Strategic Investment and Maintenance Plan. As part of this plan, \$1.6 million dollars in

additional capital funds were committed to addressing critical safety concerns in City facilities. Work on these items include masonry repairs for Fire Station #27, Fire Station #13, Fire Station #15, Medic 1/Rescue 11, Medic 14/Rescue 2, and the Sue Murray Pool House on the North Side.

Department Capital Summary

	1st Quarter Actual Total	2nd Quarter Actual Total	July Actual	August Actual	September Actual	3rd Quarter Actual Total	Year-to-date & Projected	Total Budget	(Savings)/ Overage
City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mayor's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bureau of Neighborhood Empowerment Innovation and Performance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ (250,000)
Human Relations Commission	\$ -	\$ 68,401	\$ -	\$ -	\$ 31,599	\$ 31,599	\$ 100,000	\$ 100,000	\$ -
Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equal Opportunity Review Commission	\$ -	\$ 46,000	\$ -	\$ -	\$ -	\$ -	\$ 46,000	\$ 100,000	\$ (54,000)
Equipment Leasing Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel & CSC	\$ -	\$ -	\$ 2,248	\$ -	\$ -	\$ 2,248	\$ 2,248	\$ -	\$ 2,248
City Planning	\$ -	\$ 13,176	\$ -	\$ -	\$ -	\$ -	\$ 13,176	\$ 395,000	\$ (381,824)
Public Safety Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bureau of Emergency Medical Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bureau of Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ (500,000)
Bureau of Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ (60,000)
Permits, Licenses, and Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ (2,000,000)
Public Works	\$ 30,390	\$ 3,454,055	\$ 2,017,976	\$ 1,605,708	\$ 823,748	\$ 4,447,431	\$ 7,931,876	\$ 22,353,567	\$ (14,421,691)
Parks & Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Urban Redevelopment Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,241,433	\$ (4,241,433)
TOTAL	\$ 30,390	\$ 3,581,632	\$ 2,020,223	\$ 1,605,708	\$ 2,217,521	\$ 5,843,452	\$ 3,612,022	\$ 35,000,000	\$ (25,544,526)

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending September 30, 2015

Staffing Summary

CITY OF PITTSBURGH
Employee Headcount Summary (1)

DEPARTMENT	7/10/2015	7/24/2015	8/7/2015	8/21/2015	9/4/2015	9/18/2015	2015 Budgeted Positions
COUNCIL/CLERK'S OFFICE	46	46	46	46	46	46	40
MAYOR'S OFFICE	14	14	14	14	14	14	15
BUREAU OF NEIGHBORHOOD EMPOWERMENT	8	8	8	8	8	8	10
OFFICE OF MANAGEMENT & BUDGET	21	21	21	21	23	23	23
DEPT. OF INNOVATION & PERFORMANCE	61	61	61	61	64	64	62
HUMAN RELATIONS	5	5	5	5	5	5	8
CONTROLLER	52	52	52	52	52	52	56
FINANCE	58	56	56	55	56	55	65
FINANCE - THREE TAXING BODIES	8	8	8	8	8	8	10
LAW	37	37	37	36	36	36	31
OMI	9	9	9	9	10	9	11
PERSONNEL & CIVIL SERVICE	35	35	36	36	37	37	36
WORKFORCE INVESTMENT ACT	20	20	20	20	20	20	26
CITY PLANNING	37	38	39	37	35	37	40
CITY PLANNING - COMMUNITY DEVELOPMENT	10	9	9	11	11	11	13
PERMITS, LICENSES, AND INSPECTIONS (2)	65	66	65	64	64	63	72
PUBLIC SAFETY ADMINISTRATION	21	21	20	20	20	20	23
EMS	175	175	175	174	173	172	180
POLICE	887	888	890	924	924	926	970
SCHOOL GUARDS	95	97	97	98	98	96	103
FIRE	659	657	657	656	655	655	664
PUBLIC WORKS-ADMINISTRATION	12	12	12	12	12	12	14
PUBLIC WORKS-OPERATIONS	413	414	414	415	413	413	414
PUBLIC WORKS-ENVIRONMENTAL SERVICES	183	181	181	176	178	178	200
PUBLIC WORKS-ENG. & CONSTRUCTION	59	61	61	62	63	61	61
ANIMAL CONTROL	15	15	15	15	15	15	17
PARKS & RECREATION	399	400	401	398	392	382	93
CITIZENS' POLICE REVIEW BOARD	6	6	6	6	6	6	6
TOTAL	3,410	3,412	3,415	3,439	3,438	3,424	3,263

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

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

CITY OF PITTSBURGH
Employee Headcount Summary By Union (1)

<u>BARGAINING UNIT</u>	<u>7/10/2015</u>	<u>7/24/2015</u>	<u>8/7/2015</u>	<u>8/21/2015</u>	<u>9/4/2015</u>	<u>9/18/2015</u>
NO REPRESENTATION	810	809	811	807	810	804
FRATERNAL ORDER OF POLICE	830	828	827	863	864	864
FIREFIGHTERS	652	650	650	649	648	648
PJCBC BLUE COLLAR	346	349	353	354	351	350
TEAMSTERS/REFUSE	173	171	170	165	167	167
AFSCME FOREMAN	47	47	47	47	47	49
SEIU REC TEACHERS	53	53	53	53	52	50
SEIU SCHOOL GUARDS	94	96	96	97	97	95
AFSCME WHITE COLLAR	248	252	251	248	248	244
FRATERNAL ASSOC. OF PROF. PARAMEDICS	157	157	157	156	154	153
TOTAL	3,410	3,412	3,415	3,439	3,438	3,424

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