



Text File

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Committee: Committee on Finance and Law

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Ordinance amending and supplementing the Pittsburgh Code of Ordinances, Title Two: Fiscal; Article I: Administration; Chapter 218: Capital Budget and Capital Improvement Plan, by revising Sections 218.08: Project and Budget Reporting, so as to strengthen the City's provisions for the closure of capital project accounts included as part of the City Controller's "Annual Accounting Close and Report."  
(Briefing Held 12-4-17)

The Council of the City of Pittsburgh hereby enacts as follows:

Section 1.

§ 218.08 - PROJECT AND BUDGET REPORTING.

Each department head/bureau chief shall report on the status of departmental expenditures, total and anticipated spending for each funding source, and information detailing significant variances between planned and current project milestones to the CIP Manager no later than fifteen (15) days after the end of each quarter.

- (1) *Quarterly status report*: The CIP Manager shall produce a quarterly report in writing on the status of the CIP and Capital Budget which shall detail the following:
  - a. An overall report of the capital program;
  - b. The total amount of spending anticipated for each of the funding sources;
  - c. A detailed explanation of any variances between planned and actual expenditures;
  - d. The status of each project with descriptions of actual and projected expenditures compared to the budgeted expenditures;
  - e. Project milestones for each project and any variance between the planned schedule(s) and the actual schedule(s).
- (2) *Annual Accounting Close and Report*: ~~At the close of the~~ **Each** fiscal year, the City Controller shall produce an "Accounting Close and Report" of the Capital Budget activity in the ERP system. The report shall contain the following information:
  - a. A complete list of all **unencumbered or** unexpended capital expenditures **derived from PAYGO and General Obligation Bond sources** from previous capital budgets **Capital Budgets** of at least ~~three (3)~~ **two (2)** years old or older **and unencumbered or unexpended Community Development Block Grant capital expenditures of at least three (3) years old or older** with detailed information on **ERP** account code numbers, ~~grant numbers~~, account balances, and project

descriptions.

- b. ~~Project accounts~~ **ERP account numbers, account balances, and descriptions for projects** identified to be closed out and for what reason the identification has been made.
  - c. A complete reconciliation of all **unencumbered or unexpended capital expenditures derived from PAYGO and General Obligation Bond sources** against current bank balances. If reconciliation results in a positive balance, funds shall be transferred to the ~~capital budget reserve fund~~ **Capital Budget Reserve Fund** for reallocation in the succeeding year's ~~capital budget~~ **Capital Budget**.
  - d. A listing of all unencumbered or unexpended funds **capital expenditures** at the end of the ~~closed fiscal period for any~~ **all** approved capital project funds. **Unless identified to be closed out in accordance with the provisions of Chapter 218.08(4), the corresponding projects shall be included remain** in the ~~capital program~~ **Capital Improvement Plan** in the succeeding **fiscal** year. ~~No project shall be closed without prior approval of City Council.~~
- (3) *Report distribution:* The Accounting Close and Report shall be delivered to City Council, the Mayor, and the Controller on or before the last Tuesday of the fifth month of each fiscal year. ~~The CPFC shall communicate to each member of City Council any project accounts related to a project in the Councilmember's district that have been identified to be closed out on or before the last Tuesday of the fifth month of each fiscal year.~~
- (4) *Close and ~~reappropriation~~ reallocation:* **All prior year capital project account balances derived from PAYGO and General Obligation Bond sources of \$100.00 or less shall be closed. All PAYGO and General Obligation Bond funded capital projects from previous capital budgets Capital Budgets of at least three (3) two (2) years old or older not identified to be closed out that have not commenced and have remained inactive must be reappropriated by resolution that have expended less than 20% of their final budget shall be closed. All Community Development Block Grant funded capital projects from previous Capital Budgets of at least three (3) years old or older that have expended less than 20% of their final budget shall be closed. Reappropriation will remain in place for an additional three (3) years. Account balances for closed PAYGO and General Obligation Bond funded projects shall be transferred to the Capital Budget Reserve Fund for reallocation in the succeeding year's Capital Budget. Account balances for closed Community Development Block Grant funded projects will be reallocated within the program year's corresponding Capital Budget. Projects utilizing these funding sources are subject to the CPFC budgeting process.**