

City of Pittsburgh

Quarterly Financial & Performance Report

For the Period Ending June 30, 2014



Department of Finance
Office of Management and Budget

August 15, 2014

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 June 30, 2014

Table of Contents

Overview.....	1
Act 47 Coordinators’ Report.....	15
Revenues.....	33
Expenditures.....	37
Capital Improvement Program.....	67
Staffing Summary.....	73

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending June 30, 2014

Overview



OVERVIEW

This is the second quarterly report of the City of Pittsburgh for 2014, 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 second quarter of the City's 2014 fiscal year, for the period of April 1, 2014 through June 30, 2014.

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

The City's second quarter financial results and projections for the balance of the fiscal year forecast that the City will end the year with revenues under budget by \$1.9 million, or 0.3 percent and expenditures under the final budget (adopted budget with prior year encumbrances) by \$9.8 million, or 2 percent.



REVENUE RESULTS AND PROJECTIONS

The City collected \$97.9 million in revenue during the second quarter. This represents 20.1 percent of total revenue budgeted for the year. This is \$5.1 million less than the same period last year. In 2013, the City collected \$144.9 million or 30.8 percent of the budgeted revenues through the second quarter. The 2014 revenue collections are projected to fall \$1.9 million, or 0.4 percent, below budgeted figures.

The 2014 second quarter revenue collections are lower than the prior years' second quarter collections by \$5.1 million. However, year-end revenue projections show some revenues significantly out performing budgeted amounts, and others slightly under budget. Real Estate Tax collections are projected to fall below budget by \$4.1 million, or 3.2 percent. This is due to the adjustments needed for the collection of taxes after the re-assessment. On a positive note, year-end projections show Amusement Tax outpacing the budgeted amount by \$1.6 million or 12.0 percent. This increase can be partially attributed to strong ticket sales for Pirates games. The Deed Transfer Tax is projected to exceed budgeted amounts by \$2.1 million or 11.8 percent. Additionally, projections from revenues realized from the Earned Income Tax are expected to exceed budgeted amounts by \$2.0 million. This line item will be watched carefully to determine whether further revenue adjustments are warranted.

Budget Year 2014 – Revenue Summary

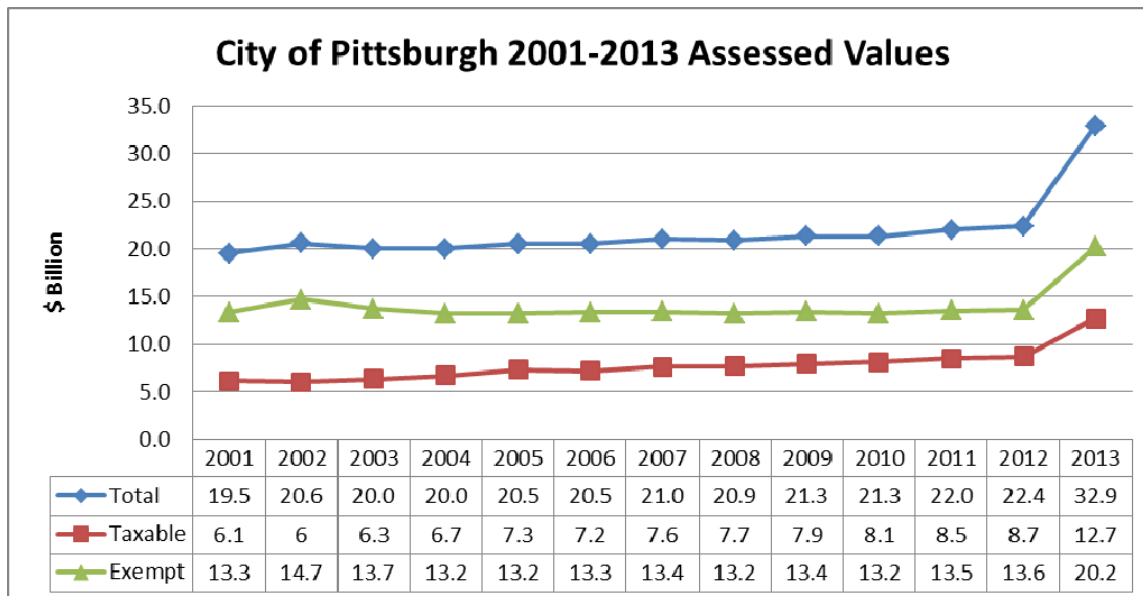
FY 2013 Actual	FY 2014 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
474.1 million	488.1 million	486.2 million	(1.9) million



City of Pittsburgh Quarterly Financial & Performance Report

Real Estate Tax

Real Estate tax collections are the largest single source of revenue in the budget, comprising 28 percent of all revenues. The County has administered a reassessment that was ordered by Judge R. Stanton Wettick to be implemented in this tax year. Municipalities and school districts continue to appeal recent sales and seek interim assessment increases on applicable properties.



Real Estate-Current Year collections are projected to miss budget for 2014. Since the County re-assessment, the City continues to review the file and is currently processing refunds. Real Estate-Prior Year collections will fall slightly below budget.

Current Year Real Estate

FY 2013 Actual	FY 2014 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
119.3 million	123.6 million	119.5 million	(4.1) million

Prior Year Real Estate

FY 2013 Actual	FY 2014 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
4.1 million	4.7 million	4.6 million	(0.1) million



City of Pittsburgh Quarterly Financial & Performance Report

Payroll Preparation Tax

The Payroll Preparation Tax is trending 9.3 percent higher than the same period in 2013. Total revenue is projected to exceed budgetary projections.

FY 2013 Actual	FY 2014 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
54.5 million	55.8 million	56.4 million	0.6 million

Earned Income Tax

Earned Income tax exceeded the same period last year by \$1.8 million representing a 8.7 percent change from 2013 figures. Due to the Act 32 implementation, Jordan Tax Service is collecting Earned Income Tax and collection rates are improving. Total revenue collections for the Earned Income tax are projected to exceed budget by \$2.0 million.

FY 2013 Actual	FY 2014 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
82.1 million	83.4 million	85.4 million	2.0 million

Local Services Tax

Local Services tax collections remained steady over the same period last year. Revenue is projected to meet budgeted amounts.

FY 2013 Actual	FY 2014 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
13.8 million	14.0 million	14.0 million	0.0 million

Deed Transfer Tax

Deed Transfer Tax collections for the second quarter of 2014 increased significantly compared to prior year receipts. 2014 second quarter collections increased by \$0.7 million, representing a 17.2 percent increase over 2013 amounts. 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 collections loopholes. End of the year revenues are projected to exceed budgeted figures by 11.8 percent.

FY 2013 Actual	FY 2014 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
21.3 million	17.8 million	19.9 million	2.1 million



Fines and Forfeits

Fines and Forfeits increased by \$1.1 million compared to the same period last year. Revenues are projected to fall short of budgeted amounts by \$0.8 million. This projected deficit is being driven by a combination of both higher collection and compliance rates for both Parking Authority Tickets and revenues from State Police.

FY 2013 Actual	FY 2014 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
8.9 million	9.4 million	8.6 million	(0.8) million

Charges for Service-EMS

Charges for Service-EMS revenues increased by \$0.6 million in second quarter collections compared to the prior year. Projected revenue for this category is expected to fall below budget by \$0.6 million.

FY 2013 Actual	FY 2014 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
10.1 million	12.7 million	12.1 million	(0.6) million

Amusement Tax

Amusement Tax receipts for the second quarter increased slightly over the same prior year period. The City projects revenues to exceed budgeted levels by \$1.6 million. The driving force behind increased tax collections can be partially attributed to strong sales of Pirates tickets during the 2014 season.

FY 2013 Actual	FY 2014 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
13.0 million	12.9 million	14.5 million	1.6 million

Parking Tax

Second quarter Parking Tax receipts exceeded collections during the same period in 2013. Revenues are anticipated to miss budget by \$0.2 million. Current receipts show first and second quarter revenues realizing roughly 49 percent of the amount budgeted for the Parking Tax in 2014.

FY 2013 Actual	FY 2014 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
49.4 million	50.9 million	50.7 million	(0.2) million



Non-Profit Payment for Services

Non-Profit Payment for Services second quarter revenue is up by \$1.9 million over the same period last year. This is due to the timing of distributions to the City. Revenues are projected to exceed budgeted levels by \$0.2 million. Current receipts, from first and second quarters, represent 96 percent of the 2014 budget in this category.

FY 2013 Actual	FY 2014 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
1.9 million	2.1 million	2.3 million	0.2 million

Act 77

Act 77 second quarter collections of the additional 1 percent sales tax were the same as in 2013. There were no collections in the second quarter due to the diversion of funds to the URA. This diversion will end in the year 2015. The City is currently projecting Act 77 revenue to meet budget.

FY 2013 Actual	FY 2014 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
12.6 million	12.6 million	12.6 million	0.0 million



EXPENDITURE RESULTS AND PROJECTIONS

Expenditures for the second quarter of 2014 totaled \$94,711,431, or 19.4 percent of the total adopted operating budget of \$487.1 million. This represents a \$4.8 million decrease in expenditures compared to the same period in 2013, in which expenditures totaled \$99.5 million, or 21 percent of budget. The decrease this year is primarily due to \$5 million less in pension-related expenses this quarter compared to last year. Overall, total mid-year expenditures are \$223.2 million, compared to \$219.2 million in 2013, a 1.8 percent increase.

Projected total expenditures for 2014 are currently \$480.2 million, which is \$9.8 million below the final budget expenditures of \$490 million (or \$7 million below the adopted budget).

Budget Year 2014 – Expenditure Summary

FY 2013 Actual	FY 2014 Final Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
461.8 million	490 million	480.2 million	(9.8) million

Salaries and Wages Expenditures

Mayor William Peduto took office in January and offered a Severance Incentive Program (SIP) to a targeted group of employees. Sixty-five employees participated in the program and resigned by March 14, 2014. A number of those positions remain unfilled, as well as other positions. Salaries and wages for the second quarter totaled \$50,008,838, slightly less than \$50,040,341 in 2013. Although salaries and wages have been down the first half of the year due to restructuring, updated projections show the City ending the year over budget by about \$0.3 million in salaries and wages, or .017 percent of the amount budgeted. These projections assume departments and bureaus will be near-to-fully staffed, and the Bureaus of Emergency Medical Services and Police will likely go over budget by \$1.7 million and \$1.8 million respectively for the reasons outlined below.

On May 19, 2014, the City and the union representing the Pittsburgh paramedics, the Fraternal Association of Professional Paramedics, reached an agreement. In that agreement, the City will issue back pay to members for the years they went without a contract. All members will receive a \$2,000 bonus for 2011 and compounded salary increases in the amounts of 2%, 2%, and 2.5% for years 2012 through 2014. This settlement will account for approximately \$1.7 million in unbudgeted expenses.



Salaries and Wages

FY 2013 Actual	FY 2014 Budget	2 nd Qtr Year End Estimate	Budget to Year End Estimate
189 million	194.3 million	194.2 million	(.1) million

Salaries and Wages adjustments were made in the Mayor's Office, the Bureau and Neighborhood Empowerment, the Office of Management and Budget, and the Department of Finance due to the delay in Payroll capturing these expenses to reflect the new structure. Adjustments were made in both April and June. Although by month expenditures are off, the year-to-date actual amounts for all of these units are correct. In addition, the appropriate corrections have been made in Payroll and future adjustments should be unnecessary.

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

A class of 52 entered the Academy in March, and officer headcount in the Bureau of Police stood at 880 at the end of the second quarter. Salaries, with longevity and acting pay, this quarter totaled \$15,760,387, which is approximately the same as it was in 2013, 7 percent more than 2012 and 19 percent above 2011. (There was one less pay period in the second quarter of 2011 than in 2012-2014.) Premium pay expenditures are 20 percent higher than in 2013 primarily due to the changed accounting for secondary employment and details; premium pay totals \$7,252,384 mid-year compared to \$4,070,180 in 2013. By midyear last year, premium pay had received \$3.3 million in reimbursed expenses while this year only \$1.4 million has been recorded. The Bureau's premium pay account received secondary employment payments until June of 2013; the Police Secondary Employment Trust Fund was not set up until July of 2013. So far in 2014, one transfer of \$1,184,827 from the Police Secondary Employment trust fund was made to offset premium pay due to details and secondary employment. A second transfer of \$2,529,142 was made in July to offset second quarter expenditures. Before reimbursements, premium pay has been on average 8.3% higher by pay period than in 2013. This is due to the deployment of S.W.A.T., canine, and other specialty units for major special events (in response to the Boston Marathon bombing in 2013) for which the City absorbs the costs.

2nd Quarter Salaries and Premium Pay

	2014	2013	2012	2011
Salaries	\$15,760,387	\$ 15,734,416	\$14,741,770	\$ 13,217,219
Premium Pay	\$3,757,023	\$3,127,699	\$ 2,813,147	\$ 2,189,251

Year-to-date longevity pay is approximately the same as it was in 2013 and should end the year under budget by approximately \$121,000. A majority of the officers eligible for longevity receive payment during the first quarter. Officers with 20 years or more of service receive longevity pay in February, and over 370 officers have over 20 years of service in 2014. All other officers eligible for longevity pay receive payment in the pay period following their anniversary date.

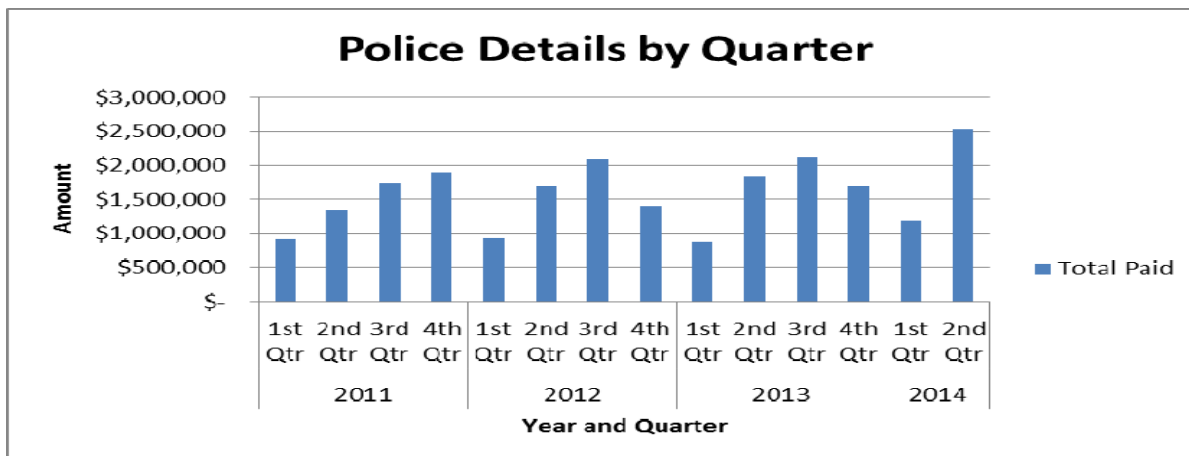
Police Bureau Longevity Pay

	2014 Longevity	2013 Longevity	2012 Longevity	2011 Longevity
1st Quarter	\$2,509,570	\$ 2,260,584	\$ 1,926,067	\$ 2,027,678
April	\$81,000	\$ 85,000	\$ 121,485	\$ 120,485
May	\$163,000	\$ 165,000	\$ 156,405	\$ 146,295
June	\$1,000	\$ 246,124	\$ 254,406	\$ 261,816
2nd Quarter	\$245,000	\$ 496,124	\$ 532,295	\$ 528,595
YTD	\$2,754,570	\$ 2,756,707	\$ 2,458,361	\$ 2,556,272



City of Pittsburgh Quarterly Financial & Performance Report

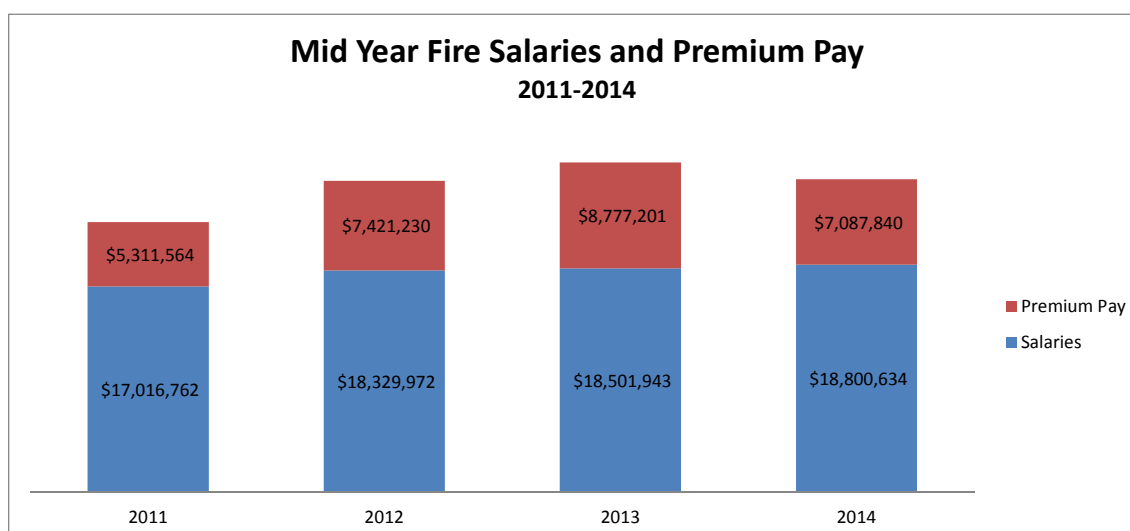
The following chart indicates the amounts paid out due to details and secondary employment since 2011. This year, officers earned over \$3.7 million in secondary employment and details, up \$1 million from last year.



The Bureau of Police will likely end the year over budget by approximately \$1.8 million due to the unbudgeted \$1,000 bonus paid to 856 F.O.P. members and premium pay.

Bureau of Fire

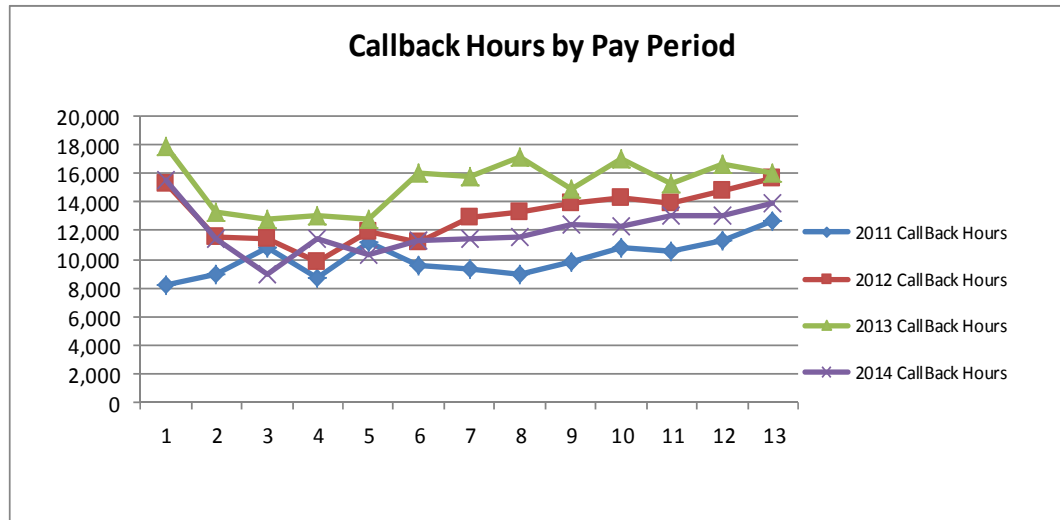
A class of 28 recruits entered the Fire Academy on April 21, 2014, bringing the total number of firefighters to 626, which is 53 more firefighters than last year. Regular salaries in Fire are up 2 percent from 2013, but premium pay is down over 19 percent from 2013. Together, salaries and premium pay are nearly \$1.4 million less than 2013. The chart below indicates the salaries and premium pay since 2011.





City of Pittsburgh Quarterly Financial & Performance Report

Callback hours totaled 87,781 this quarter, compared to 112,802 last year. Average callback hours by pay period were 12,540, down 22 percent from the 16,114 callback hours average from last year. The following chart shows the number of callback hours for the first half of years 2011 through 2014:

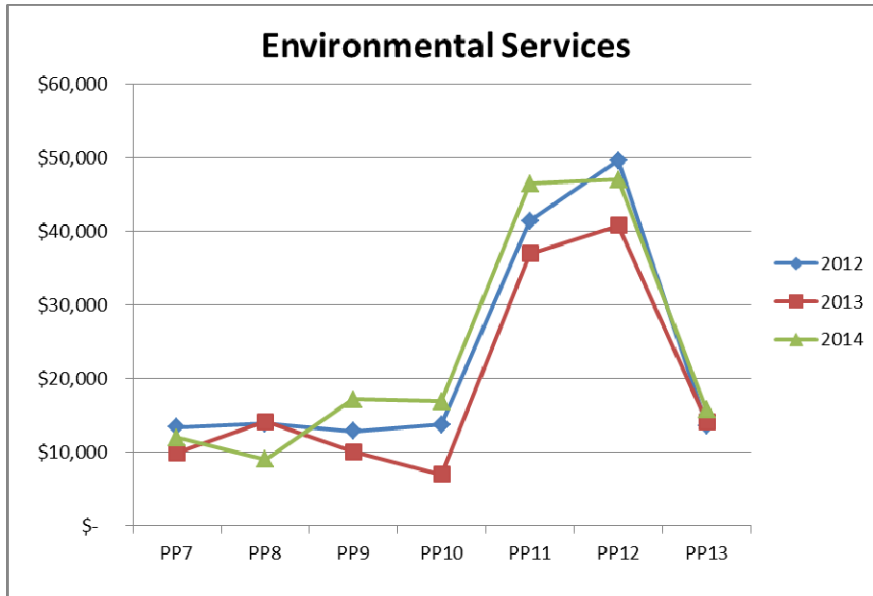


Department of Public Works

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 prior years. The slight increase in pay periods 10 and 12 can be attributed to the recent combining of half of the Properties Bureau with Operations and Transportation & Engineering.



Environmental Services premium pay is traditionally high between Pay Periods 11 and 12 because of the first two citywide compost days followed by the Memorial Day holiday.



2014 Net Operating Balance Summary

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	Year-to-date & Projected	Total Budget	Variance Projected to Budget	% Variance Actual to Budget
Revenues									
Real Estate Taxes	92,065,084	5,262,469	7,669,834	4,159,281	17,091,583	124,645,607	128,770,493	(4,124,886)	-3.20%
Other Taxes	8,373	(4,822)	(478)	3,052	(2,248)	30,779	49,701	(18,922)	-38.1%
Amusement Tax	3,425,668	897,412	676,103	915,355	2,488,870	14,551,366	12,960,680	1,590,686	12.3%
Earned Income Tax	21,394,408	3,471,741	14,143,584	5,408,012	23,023,337	85,441,895	83,404,036	2,037,859	2.4%
Deed Transfer Tax	4,667,233	1,156,005	1,817,082	1,967,431	4,940,519	19,936,735	17,831,723	2,105,012	11.8%
Parking Tax	11,678,253	4,335,806	4,505,392	4,239,775	13,080,973	50,762,910	50,939,624	(176,714)	-0.3%
Institution and Service Privilege Tax	32,485	434,040	8,982	1,578	444,599	485,497	500,074	(14,577)	-2.9%
Facility Usage Fee	958,334	521,273	56,519	35,131	612,923	4,046,610	3,748,846	297,764	7.9%
Payroll Preparation Tax	13,712,639	1,116,537	12,432,311	2,800,635	16,349,483	56,433,374	55,759,350	674,024	1.2%
Local Service Tax	3,534,862	2,178,923	1,298,417	121,184	3,598,524	14,067,211	14,054,835	12,376	0.1%
Public Service Privilege	19,376	-	7,248	7,374	14,622	800,993	1,221,664	(420,671)	-34.4%
Act 77 - Tax Relief	3,696,892	-	-	-	-	12,619,515	12,637,156	(17,641)	-0.1%
License and Permit	2,250,941	487,704	1,016,154	1,036,088	2,539,946	9,286,458	9,056,204	230,254	2.5%
Charges for Services	5,768,237	2,315,557	2,586,849	1,734,606	6,637,012	28,008,650	28,331,214	(322,564)	-1.1%
Fines and Forfeits	2,333,020	1,719,971	182,361	228,774	2,131,106	8,623,160	9,384,701	(761,541)	-8.1%
Intergovernmental	6,178,299	-	3,031,121	(153,304)	2,877,817	46,936,937	50,091,801	(3,154,864)	-6.3%
Interest Earnings	9,649	16,238	6,746	6,758	29,741	102,070	109,598	(7,528)	-6.9%
Non-Profit Payment for Services	105,430	1,841,934	143,386	30,100	2,015,420	2,302,723	2,093,801	208,922	10.0%
Miscellaneous	1,700	300	-	-	300	11,872	16,821	(4,949)	-29.4%
Beginning Fund Balance	7,100,000	-	-	-	-	7,100,000	7,100,000	-	-
Total Revenues	178,940,883	25,751,087	49,581,610	22,541,831	97,874,528	486,194,360	488,062,322	(1,867,962)	-0.4%
Expenditures									
Salaries and Wages	49,753,366	14,412,549	20,530,978	15,065,311	50,008,838	194,247,369	194,308,203	(60,834)	0.0%
Employee Benefits	40,282,885	8,010,144	18,880,998	6,796,314	33,687,456	146,995,730	154,200,281	(7,204,550)	-4.7%
Professional and Technical Services	2,161,243	813,212	1,087,616	461,148	2,361,977	10,866,889	12,477,207	(1,610,317)	-12.9%
Property Services	5,369,787	1,047,832	1,295,243	2,798,568	5,141,642	22,063,051	22,171,367	(108,317)	-0.5%
Other Services	416,346	148,689	118,404	116,611	383,704	1,941,372	2,080,531	(139,159)	-6.7%
Supplies	3,168,675	815,171	995,546	1,099,996	2,910,713	13,023,394	13,128,640	(105,246)	-0.8%
Property	209,314	19,541	1,755	19,370	40,666	2,047,515	2,213,626	(166,110)	-7.5%
Miscellaneous	90,971	41,414	37,867	79,145	158,426	1,741,404	2,157,348	(415,944)	-19.3%
Debt Service	27,027,736	-	-	18,011	18,011	87,286,746	87,269,068	17,678	0.0%
Transfers	-	-	-	-	-	-	-	-	0.0%
Total Expenditures	128,480,322	25,308,552	42,948,407	26,454,473	94,711,431	480,213,472	490,006,271	(9,792,799)	-2.0%
Net Operating Balance	50,460,561	442,535	6,633,203	(3,912,642)	3,163,097	5,980,888			

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending June 30, 2014

Act 47

Coordinators'

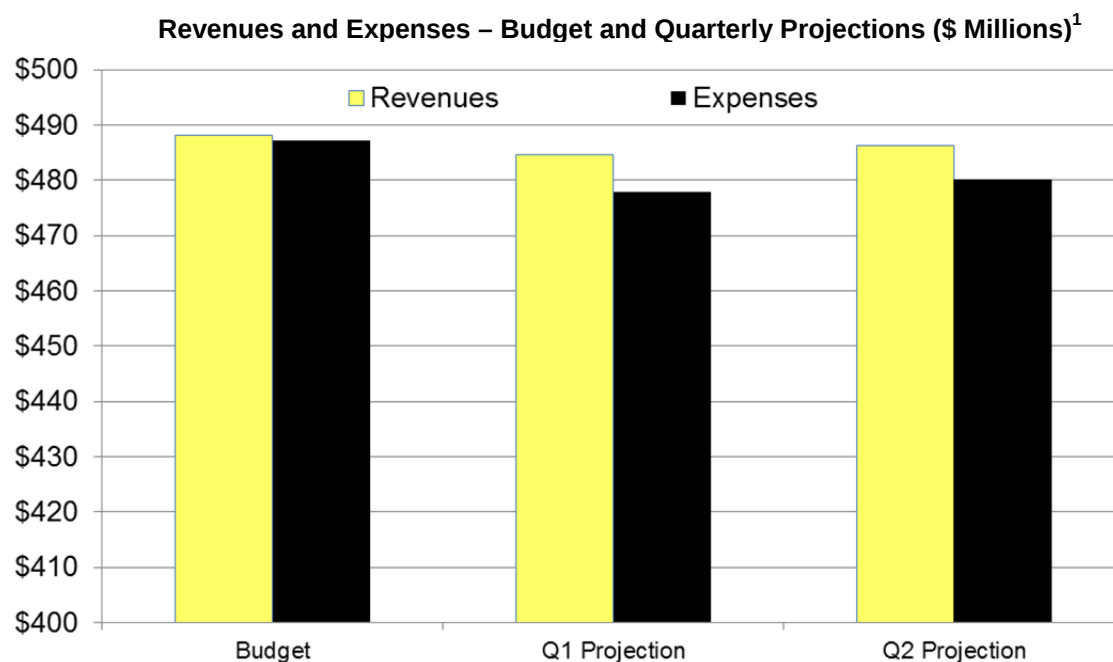
Report

September 1, 2014

We have reviewed the City of Pittsburgh's Quarterly Financial and Performance Report for the second quarter of 2014. This report covers the first half of the City's 2014 fiscal year, running from January 1 through June 30.

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 2014 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 mid-year results, the City projects General Fund revenues (\$486.2 million) will exceed expenditures (\$480.2 million) for a positive operating result of \$6.0 million. The \$486.2 million revenue total includes the use of \$7.1 million in prior year fund balance, mostly to fund the Severance Incentive Program described below. Excluding that fund balance, 2014 revenues are projected to fall just short of expenditures (\$1.1 million or 0.2 percent).



¹ In all scenarios the revenues include the use of \$7.1 million in prior year fund balance.

February Budget Amendment

In February 2014, City Council amended this year's budget at the initiation of newly elected Mayor William Peduto. The February version of the budget allocated \$7.1 million from the City's prior year fund balance for a Severance Incentive Program (SIP). The \$7.1 million appears in the City's budget on the revenue side as "beginning fund balance," and it covers \$6.6 million listed on the expenditure side as "2014 Early Retirement Incentive" within the Department of Personnel and Civil Service Commission.² Including the \$7.1 million in prior year fund balance, the SIP adjustments and other February 2014 amendments, the final version of the 2014 budget has a positive \$961,000 difference between revenues and expenditures.

Sixty-five employees participated in SIP at a total projected cost of \$2.3 million this year³ and \$4.7 million through 2016. The Administration tabbed 12 of the resultant vacancies for permanent elimination, which would save an estimated \$5.2 million through 2018.

Revenues

The City implemented a new financial management system in 2012. This system changed the way the City tracks revenues in its quarterly reports. The new system uses 20 revenue subclasses while the old one 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 Q2 2014 collections to the second quarter revenues for 2010 through 2013 according to the former account structure.

Revenue performance

Based on the second quarter results, the City projects \$486.2 million in total year-end revenue for 2014, which is \$1.9 million (or 0.4 percent) less than budgeted. Excluding the use of \$7.1 million in prior year fund balance, the City projects \$479.1 million for 2014, which would be \$5.6 million (or 1.2 percent) higher than 2013 year-end revenues of \$473.5 million.⁴

Setting aside the use of prior year fund balance, the City collected \$269.7 million through Q2 2014, which was \$21.8 million (or 8.8 percent) more than it collected through the same period last year. Some of that apparent growth is related to changes in when the City receives its revenue, not changes in the total amount it will receive. The City received \$5.7 million in local slots revenue in the first half of 2014, compared to no revenue in the first half of 2013. But this year's projected total is still \$10 million, just as it was last year.

In other cases, though, the higher mid-year receipts signal a likely increase in the year-end total. The City projects that 2014 year-end receipts from the payroll preparation tax and earned income tax will exceed last year's totals.

² Budget as approved on February 17, 2014 Budget, Page 157.

³ This is based on \$1.6 million in expenditures as projected in the Administration's April 15th SIP report plus \$718,000 in additional costs for the participating employees to convert unused leave into cash payments.

⁴ This total comes from the City's Q4 2013 report, so it is a non-audited figure.

The City projects nine of the 20 revenue categories will have a “variance” in 2014. Variances are defined as an adverse change of at least one percent relative to the budget. Of those nine categories, the five that will fall at least \$300,000 short of budget are shown below.⁵

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

	Projected FY2014	Budgeted FY2014	Variance (\$)	Variance (%)
Real Estate Taxes	124,645,607	128,770,493	(4,124,886)	-3.2%
Intergovernmental	46,936,936	50,091,801	(3,154,865)	-6.3%
Fines and Forfeits	8,623,160	9,384,701	(761,541)	-8.1%
Public Service Privilege	800,993	1,221,664	(420,671)	-34.4%
Charges for Services	28,008,650	28,331,214	(322,564)	-1.1%
Total	209,015,345	217,799,873	(8,784,528)	-4.0%

As explained in the recently released Amended Recovery Plan, the City’s current year real estate tax revenue dropped to \$119.3 million last year because of the County-wide reassessment and the City’s response to that process. The 2014 budget target (\$123.6 million) was set before the City had the final tally for revenues in 2013. The City now projects it will receive \$119.5 million in 2014 current year real estate tax revenue, \$4.1 million (or 3.3 percent) less than budgeted.⁶

As noted in the City’s narrative, the projected shortfall in **fine and forfeits** is related to lower collections from the State Police and Parking Authority tickets. The City’s narrative also explains the variance in **charges for services**.

The City projects a \$3.2 million variance in **intergovernmental revenue** because of anticipated shortfalls in two items in that category. The City’s 2014 budget includes a \$1 million appropriation from the Commonwealth to the City to support regional events, like the G-20 Conference that was held in Pittsburgh in 2009. The City has budgeted this amount, but not received it, in most years since 2009.

The City also expects to make a smaller than budgeted transfer from the Liquid Fuels Trust Fund to the General Fund. Usually the City receives the Commonwealth liquid fuels allocation in the Trust Fund where it covers some of the City’s snow plowing expenditures. Then the City transfers the rest of the liquid fuels allocation to the General Fund where it supports other street maintenance activities. With the severe winter weather early this year, the City needed more of the liquid fuels allocation than usual to purchase road salt and will have a smaller amount left to transfer to the General Fund.

⁵ The revenues with smaller variances were other taxes (\$18,922); the institution and service privilege tax (\$14,577); investment earnings (\$7,528) and miscellaneous revenues (\$4,949).

⁶ The table above shows \$124.6 million in total real estate tax revenue, which includes revenue from prior years.

Public Service Privilege revenue will be lower than budgeted because the City no longer receives payments from Pittsburgh Allegheny County Thermal (PACT), Limited.

Partially offsetting these variances, the City projects four categories will exceed budget by at least \$500,000. As explained in the City's narrative, **deed transfer tax** is projected to exceed budget by \$2.1 million. The **amusement tax** is projected to exceed budget due in part to increased attendance at Pittsburgh Pirates baseball games.

	Projected FY2014	Budgeted FY2014	Variance (\$)	Variance (%)
Deed Transfer Tax	19,936,735	17,831,723	2,105,012	11.8%
Earned Income Tax	85,441,895	83,404,036	2,037,859	2.4%
Amusement Tax	14,551,366	12,960,680	1,590,686	12.3%
Payroll Preparation Tax	56,433,374	55,759,350	674,024	1.2%
Total	176,363,370	169,955,789	6,407,581	3.8%

Expenses

The City spent \$223.2 million or 45.8 percent of its annual \$487.1 million operating budget through the second quarter of 2014. Based on those results, the City projects it will spend \$480.2 million this year, which would be \$6.9 million or 1.4 percent less than budgeted.⁷ At that level, year-end expenditures would be 4.0 percent higher than the 2013 total of \$461.8 million.⁸

The City projects year-end expenditures will finish at or below budget for six of the ten subclasses. The subclass with the largest savings by dollar amount is **employee benefits** (\$6.8 million or 4.5 percent). Much of the difference is attributable to the City budgeting \$6.6 million for the Severance Incentive Program and spending an estimated \$2.3 million on it.⁹ The City also projects it will spend less than budgeted on worker's compensation.

Transfers are projected to finish at budget, and the other four subclasses with savings are miscellaneous (\$416,000 or 19.3 percent); property (\$160,000 or 7.2 percent); salaries and wages (\$139,000 or 0.1 percent); and other services (\$77,000 or 3.8 percent). The City projects it will spend \$415,000 less than budgeted on legal settlements, which drives the miscellaneous savings.

The four subclasses where the City projects to spend more than budgeted are supplies (\$297,000 or 2.3 percent); property services (\$282,000 or 1.3 percent); professional and technical services (\$96,000 or 0.9 percent); and debt service (\$18,000 or 0.02 percent). This is mostly because of

⁷ The City's adopted budget has \$487.1 million in expenditures. The City's quarterly report shows another \$2.9 million re-appropriated from 2013 to cover encumbrances dating back to last year.

⁸ This total comes from the City's Q4 2013 report, so it is a non-audited figure.

⁹ The second quarter financial results show \$1.5 million in the SIP account line. There is another \$718,000 in the Retirement Severance account, which is now projected to exceed budget by \$783,000 and another \$112,000 in federal payroll taxes.

prior year encumbrances. Encumbrances are expenditures that the City incurred in 2013, but were not processed for payment until 2014. For example, the City had \$1.7 million in encumbrances for **professional and technical services**. Paying those encumbrances in 2014 will push the City over the \$10.8 million budget allocation, though the City had money allocated in the 2013 budget for those expenditures.

Expenditures by department

When compared to the approved 2014 budget, the City projects five departments or bureaus will spend more than budgeted this year. The spending in three of those units – the Office of Management and Budget, the Bureau of Animal Care and Control and the Citizens Police Review Board – is higher than budgeted because of prior year encumbrances.

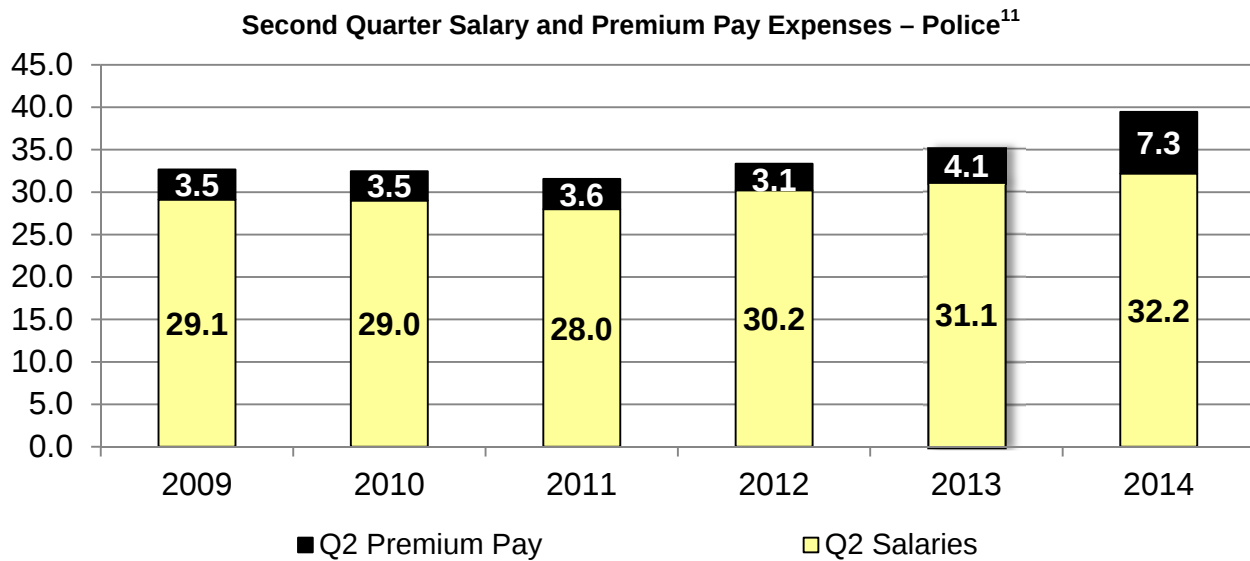
The City projects spending in the **Bureau of Emergency Medical Services (EMS)** will be \$1.7 million (or 12.8 percent) higher than budgeted. In May 2014 the City and the Fraternal Association of Professional Paramedics (FAPP) negotiated changes to the collective bargaining agreement that expired in December 2010. The agreement provides a \$2,000 one-time bonus and base salary increases for 2012 through 2014 in accordance with the 2010 Amended Recovery Plan. The one-time bonus and salary increases will be paid this year, boosting spending over budgeted level.

The **Bureau of Police** is the other unit where the City projects that it will spend more than budgeted, projecting a \$1.8 million (or 2.5 percent) difference. This 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 \$32.2 million on salaries, in-grade pay and longevity through the second quarter of 2014, which was \$1.1 million (or 3.5 percent) more than through the same period last year.¹⁰ This year police officers received a 3.0 percent base wage increase according to the terms of their collective bargaining agreement.

Members of the Fraternal Order of Police also received a \$1,000 bonus according to a provision in their collective bargaining agreement. According to the agreement, if the cost of wage and benefit increases that the police officers received in any year was higher than the maximum allocation in the 2010 Amended Recovery Plan, then the City could reduce the wage increase for the next year to eliminate the excess. And if the aggregate cost of those wage and benefit increases by the end of 2013 was less than allowed in the 2010 Amended Recovery Plan, then the police officers would share the savings in 2014 in the form of a bonus not to exceed \$1,000 per officer.

When combined with premium pay, the City spent \$39.4 million on these forms of cash compensation through the second quarter this year. That was \$4.3 million (or 12.1 percent) more than the City spent through the second quarter of 2013 and the highest amount spent since at least 2009.

¹⁰ The comparisons include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.



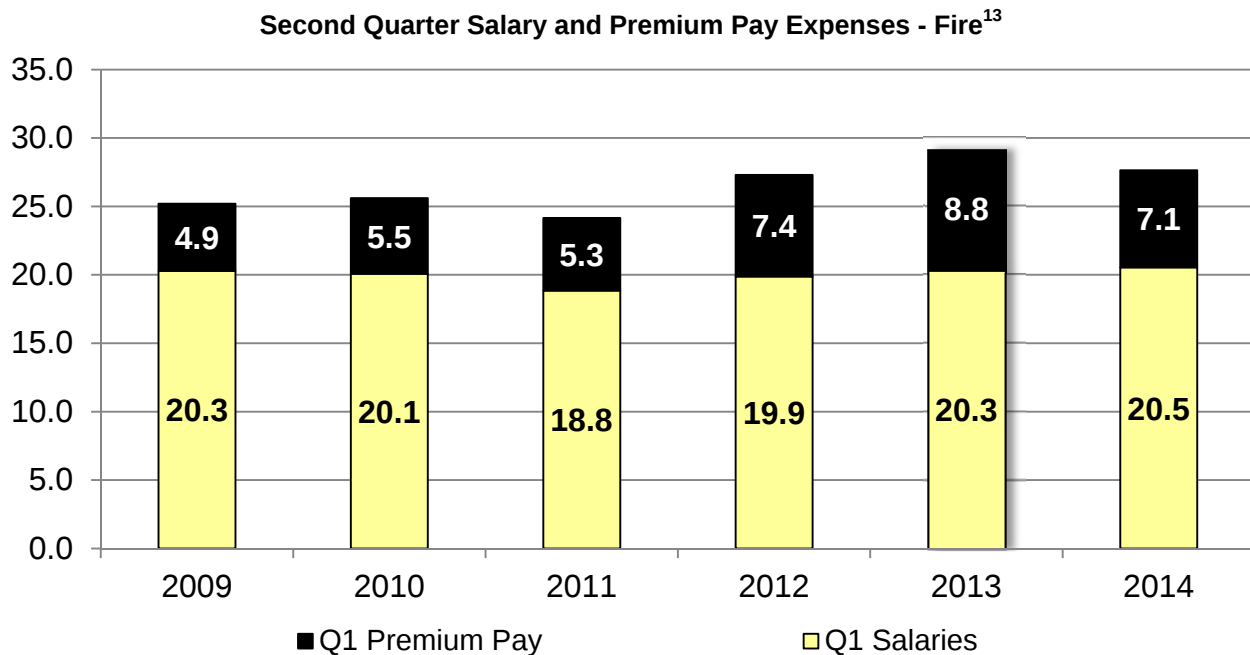
The City's narrative explains that some of the apparent increase in premium pay spending is due to a delay in reimbursements for overtime and changes in how the City tracks premium pay for secondary employment details. In secondary employment, an outside entity employs off duty police officers to provide security at their events and pays for the additional coverage. Previously the payments from those outside entities were charged against the premium pay expenditures and then the City reported the expenditures net of those reimbursements in the General Fund. Now the payments are tracked in a separate Secondary Employment Trust Fund that eventually reimburses the General Fund. The new process creates a lag between the City's premium pay expenditures and the Trust Fund transfer to offset them.

Setting the time lag aside, the City is projecting premium pay spending will reach \$10.6 million, or \$883,000 per month. That is 18 percent higher than last year when the City spent \$8.6 million per year, or \$716,000 per month. Premium pay for police officer court appearances has increased by 11 percent and pay for worked holidays is up 34 percent over last year's levels.

Looking at the **Bureau of Fire**, the City spent 1.1 percent (or \$223,000) more on salaries through the second quarter of 2014 than through the same period last year. While the City had a training class with 28 new firefighters in April, the Bureau also had 42 position vacancies at the end of Q2 2014 relative to the 2014 budget.¹² The City projects those vacancy savings will offset the two percent base wage increase, plus the cost of any applicable step or longevity increases.

¹¹ Salary expenditures include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

¹² Calculated by subtracting the headcount in the Fire Department in the last pay period of the second quarter (632) from the budgeted number of positions (674)



The City's narrative explains the reduction in premium pay, which is mostly driven by firefighters being "called back" to fill open shifts. The City had 88,000 call back hours from April through June this year, compared to 113,000 through the same period in 2013.

Staffing¹⁴

As of the last pay period in the second quarter of 2014, the total active employee head count across all funds was 3,373, which is 239 people (or 7.6 percent) more than in the last pay period of the first 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/Bureau

	Q1 2014	Q2 2014	Change	Change (%)
Parks	179	404	225	125.7%
Fire	611	632	21	3.4%
Office Of Management and Budget	0	19	19	N/A
Public Works	637	646	9	1.4%
Bureau Of Neighborhood Empowerment	0	9	9	N/A
Law	33	39	6	18.2%
Workforce Investment Act	16	21	5	31.3%
Personnel & Civil Service	34	31	-3	-8.8%

¹³ Salary expenditures include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

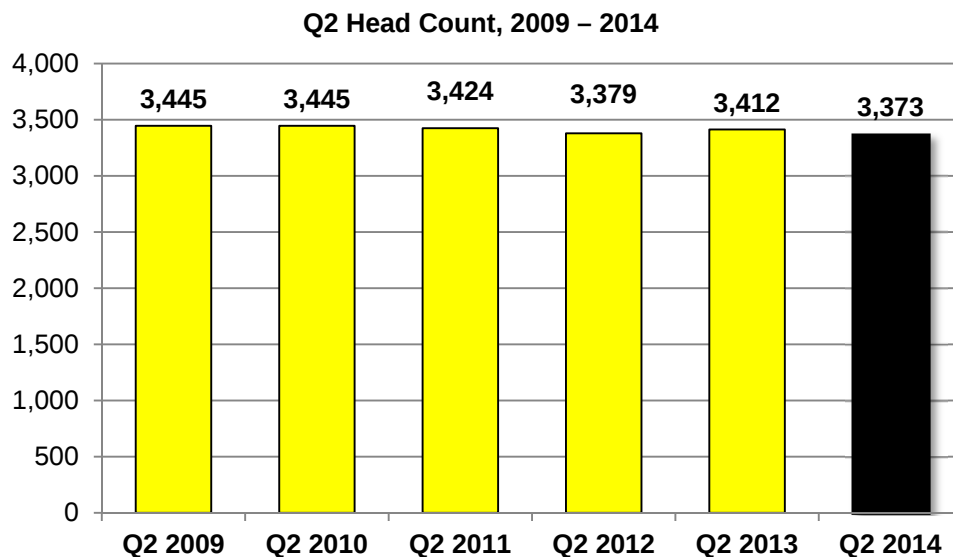
¹⁴ The headcount figures used here cover all City funds. They include all active employees, including those on various types of leave.

	Q1 2014	Q2 2014	Change	Change (%)
Equal Opportunity Review Commission	4	0	-4	-100.0%
Innovation and Performance	57	51	-6	-10.5%
Building Inspection	61	54	-7	-11.5%
Police	958	942	-16	-1.7%
Finance	82	64	-18	-22.0%
Citywide	3,134	3,373	239	7.6%

This is the first quarterly report that uses the new organizational structure adopted in the final version of the 2014 budget. The City moved some of Finance's responsibilities and staff to the reconstituted Office of Management and Budget (OMB). In this new arrangement Finance will generally oversee the revenue-related activities and OMB will oversee expenditure-related activities. The City also created the Bureau of Neighborhood Empowerment, which houses the staff formerly listed in the Equal Opportunity Review Commission.

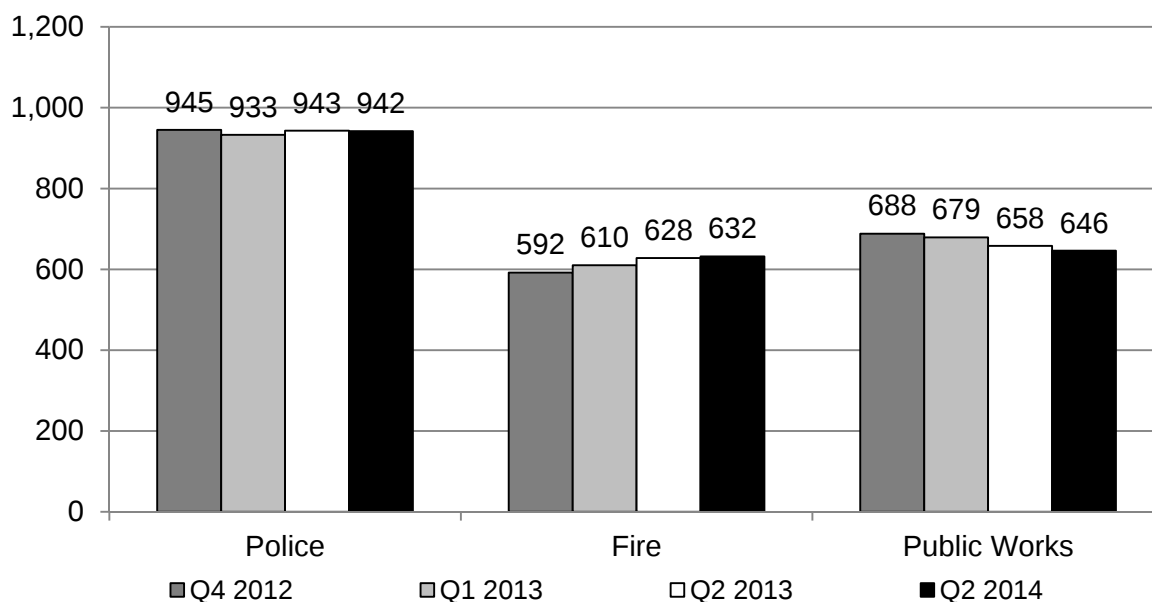
Some units, like the Department of Innovation and Performance and the Bureau of Building Inspection, had a head count reduction because employees left under the Severance Incentive Program. The increase in Parks employees comes from changes in seasonal positions, and the increase in Fire is due to the April training class.

The following chart compares head count for the second quarters of 2009 through 2014 to account for seasonal changes during the year. Head count dropped by 39 positions (or 1.1 percent) compared to Q2 2013.



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.¹⁵ Public Works has fewer employees because 22 employees participated in the Severance Incentive Program.

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



Summary

Based on this year's second quarter results, the City projects General Fund revenues will exceed expenditures for a positive operating result of \$6.0 million. Those figures include the use of \$7.1 million in prior year fund balance, mostly to fund the Severance Incentive Program. Excluding that fund balance, 2014 revenues are projected to fall just short of expenditures (\$1.1 million or 0.2 percent).

On the revenue side, the City projects a \$4.1 million shortfall in real estate taxes for the reasons described in the Amended Recovery Plan and a \$3.2 million shortfall in intergovernmental revenues as described earlier in this report. Higher than budgeted receipts from the deed transfer tax (+\$2.1 million), earned income tax (+\$2.0 million) and amusement tax (+\$1.6 million) cover most of the revenue shortfall.

On the expenditure side, the City projects it will spend \$6.9 million less than allocated in the final version of the 2014 budget. Much of the savings comes from the City spending \$4.6 million less than budgeted on the Severance Incentive Program, though the City also projects savings relative to budget in several departments. The City projects it will spend more than budgeted in the Bureau of EMS because the negotiated agreement includes compensation

¹⁵ 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.

increases dating back to the expiration of the last agreement in 2010. The City also projects it will spend more in the Bureau of Police because of higher premium pay spending.

Historical Revenues Tracked According to Former Categories

	2Q FY 2010	2Q FY2011	2Q FY2012	2Q FY2013	2Q FY2014	2Q FY13 to 2Q FY14 Difference	% Difference
Real Estate - Current	106,637,746	109,460,778	108,686,727	103,881,777	106,088,519	2,206,742	2.1%
Real Estate - Prior	1,944,610	2,370,549	2,594,476	2,627,399	2,770,567	143,168	5.4%
Payroll Prep	24,450,121	26,301,694	26,731,768	28,609,681	29,956,211	1,346,530	4.7%
Amusement Tax	3,804,366	5,291,123	4,026,293	4,030,105	5,913,538	1,883,434	46.7%
Earned Income	36,316,758	36,436,512	31,241,215	42,091,380	44,374,112	2,282,732	5.4%
Deed Transfer	7,809,938	7,031,808	6,631,656	7,413,748	9,607,753	2,194,005	29.6%
Parking	21,812,198	22,999,629	23,494,889	24,107,403	24,755,318	647,914	2.7%
EST/LST	7,436,710	6,892,723	6,880,707	6,953,378	7,087,582	134,203	1.9%
Business Privilege	360,704	200,834	43,286	24,521	3,573	(20,948)	-85.4%
Facility Usage Fee	1,320,797	1,551,054	1,564,952	1,031,461	1,557,060	525,599	51.0%
Other Taxes	1,219,858	1,160,874	850,506	806,642	991,670	185,028	22.9%
Interest Earned	69,068	19,666	(2,765)	35,466	39,390	3,925	11.1%
Fines & Forfeit	3,342,700	4,401,919	4,657,645	2,096,479	4,460,906	2,364,427	112.8%
Liquor, Business & Govt Licenses	295,505	396,753	328,115	337,806	333,930	(3,876)	-1.1%
Rental & Charges	1,835,905	1,482,791	N/A	N/A	N/A	N/A	N/A
PSP & POS	2,401,852	2,955,412	3,068,463	2,476,170	1,766,022	(710,148)	-28.7%
Breakeven - BBI	2,788,378	2,968,109	N/A	N/A	N/A	N/A	N/A
Breakeven - EMS	5,563,395	5,281,881	5,835,678	5,064,549	5,947,276	882,727	17.4%
Breakeven - Other	1,321,792	2,556,696	2,682,485	1,744,984	2,850,222	1,105,238	63.3%
Federal & State Grants	1,501,780	1,325,805	375,204	739,525	871,348	131,824	17.8%
Liquid Fuels	1,157,500	0	1,157,500	1,157,500	1,157,500	0	0.0%
State Grant Support	0	1,463,500	0	0	0	0	N/A

	2Q FY 2010	2Q FY2011	2Q FY2012	2Q FY2013	2Q FY2014	2Q FY13 to 2Q FY14 Difference	% Difference
State Pension Aid	0	0	3,576	(8,281)	0	8,281	-100.0%
Non-Profit Payment	152,742	151,781	2,712,048	105,209	2,120,850	2,015,641	1915.9%
Reimbursement - CDBG	292,382	0	359,552	0	0	0	N/A
Authority Payments	1,576,758	1,827,950	2,170,572	1,557,654	1,327,268	(230,387)	-14.8%
State Utility Distribution	0	0	0	0	0	0	N/A
Act 77	3,398,419	3,536,387	3,686,138	3,496,716	3,696,892	200,177	5.7%
Miscellaneous	79,536	1,952,116	81,571	70,187	2,000	(68,187)	-97.2%
Econ. Dev. Slots Revenue	0	0	0	0	0	0	N/A
2% Local Share Slots Revenue	4,472,078	1,344,146	0	0	5,700,000	5,700,000	N/A
Intergovernmental Fee	397,838	413,574	730,992	1,248,460	1,252,350	3,890	0.3%
Total	243,761,431	251,776,062	246,347,478	247,885,753	269,715,412	21,829,659	8.8%

Source: Revenues shown are year-to-date. Data comes from the second quarter reports for 2010 through 2014. 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 2Q revenues do not include the beginning fund balance of \$7.1 million.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending June 30, 2014

Revenues

2014 Monthly Revenue Summary

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	Year-to-Date Actual Total	Year-to-Date & Projected	Total Budget	Variance Projected to Budget	% Variance Actual to Budget
Real Estate Taxes	92,065,084	5,262,469	7,669,834	4,159,281	17,091,583	109,156,667	124,645,607	128,770,493	(4,124,886)	-3.20%
Other Taxes	8,373	(4,822)	(478)	3,052	(2,248)	6,126	30,779	49,701	(18,922)	-38.07%
Amusement Tax	3,425,668	897,412	676,103	915,355	2,488,870	5,914,538	14,551,366	12,960,680	1,590,886	12.27%
Earned Income Tax	21,394,408	3,471,741	14,143,584	5,408,012	23,023,337	44,417,746	85,441,895	83,404,036	2,037,859	2.44%
Deed Transfer Tax	4,667,233	1,156,005	1,817,082	1,967,431	4,940,519	9,607,753	19,936,735	17,831,723	2,105,012	11.80%
Parking Tax	11,678,253	4,335,806	4,505,392	4,239,775	13,080,973	24,759,226	50,762,910	50,939,624	(176,714)	-0.35%
Institution and Service Privilege Tax	32,485	434,040	8,982	1,578	444,599	477,084	485,497	500,074	(14,577)	-2.92%
Facility Usage Fee	958,334	521,273	56,519	35,131	612,923	1,571,257	4,046,610	3,748,846	297,764	7.94%
Payroll Preparation Tax	13,712,639	1,116,537	12,432,311	2,800,635	16,349,483	30,062,122	56,433,374	55,759,350	674,024	1.21%
Local Service Tax	3,534,862	2,178,923	1,298,417	121,184	3,598,524	7,133,385	14,067,211	14,054,835	12,376	0.09%
Public Service Privilege	19,376	-	7,248	7,374	14,622	33,998	800,993	1,221,664	(420,671)	-34.43%
Act 77 - Tax Relief	3,696,892	-	-	-	-	3,696,892	12,619,515	12,637,156	(17,641)	-0.14%
License and Permit	2,250,941	487,704	1,016,154	1,036,088	2,539,946	4,790,887	9,286,458	9,056,204	230,254	2.54%
Charges for Services	5,768,237	2,315,557	2,586,849	1,734,606	6,637,012	12,405,250	28,008,650	28,331,214	(322,564)	-1.14%
Fines and Forfeits	2,333,020	1,719,971	182,361	228,774	2,131,106	4,464,126	8,623,160	9,384,701	(761,541)	-8.11%
Intergovernmental	6,178,299	-	3,031,121	(153,304)	2,877,817	9,056,116	46,936,936	50,091,801	(3,154,865)	-6.30%
Investment Earnings	9,649	16,238	6,746	6,758	29,741	39,390	102,070	109,598	(7,528)	-6.87%
Non-Profit Payment for Services	105,430	1,841,934	143,386	30,100	2,015,420	2,120,850	2,302,723	2,093,801	208,922	9.98%
Miscellaneous	1,700	300	-	-	300	2,000	11,872	16,821	(4,949)	-29.42%
Beginning Fund Balance	7,100,000	-	-	-	-	7,100,000	7,100,000	7,100,000	-	-
Total Revenues	178,940,883	25,751,087	49,581,610	22,541,831	97,874,528	276,815,412	486,194,360	488,062,322	(1,867,962)	-0.4%

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending June 30, 2014

Expenditures

2014 Monthly Expenditure Summary

All Departments

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-date	Year-to-date	Adopted	Reapprop. of	Final	(Savings) / Overage
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	and Projected	Budget	P/Y Enc.	Budget	
City Council	316,922	119,398	156,943	111,965	388,306	705,228	1,484,915	1,559,374	-	1,559,374	(74,459)
City Clerk	180,174	72,105	63,906	46,006	182,017	362,191	868,641	899,951	55,799	955,750	(87,109)
Mayor's Office	363,873	29,607	246,424	(2,850)	273,181	637,054	1,274,640	1,275,573	-	1,275,573	(933)
Neighborhood Empowerment	5,227	116,940	2,107	104,876	223,923	229,150	460,219	461,678	2,000	463,678	(3,459)
Bureau of Management & Budget	3,795,310	751,236	778,072	2,606,699	4,136,007	7,931,316	17,808,974	17,386,437	492,454	17,878,891	(69,916)
Innovation and Performance	4,154,414	812,726	1,363,729	1,438,319	3,614,775	7,769,189	13,871,562	13,883,804	155,247	14,039,051	(167,489)
Human Relations Commission	58,558	24,181	22,708	16,332	63,222	121,780	257,329	259,628	3,262	262,890	(5,561)
Controller's Office	561,674	200,749	276,771	198,231	675,750	1,237,424	2,908,563	3,179,382	45,220	3,224,602	(316,039)
Finance	41,261,681	1,328,130	11,920,425	445,078	13,693,634	54,955,314	148,756,473	150,190,450	544,557	150,735,007	(1,978,534)
Law	597,350	233,448	217,151	274,318	724,917	1,322,267	3,425,080	4,135,140	136,969	4,272,109	(847,029)
OMI	131,165	29,040	47,764	19,877	96,681	227,846	529,963	598,065	6,170	604,235	(74,272)
Personnel & CSC	27,622,357	7,404,228	8,110,233	6,778,234	22,292,695	49,915,052	95,882,980	101,912,178	728,955	102,641,133	(6,758,153)
City Planning	484,432	173,396	125,057	163,420	461,874	946,305	1,981,501	2,208,382	40,907	2,249,289	(267,788)
Public Safety Administration	288,066	73,985	154,030	79,085	307,100	595,166	2,859,637	2,881,941	150,299	3,032,240	(172,603)
Emergency Medical Services	3,096,125	1,005,507	1,333,129	1,144,278	3,482,914	6,579,038	14,978,528	13,269,178	11,426	13,280,604	1,697,924
Police	20,919,630	5,997,043	7,940,719	6,049,924	19,987,686	40,907,316	74,136,698	72,346,870	24,439	72,371,309	1,765,389
Fire	14,539,409	3,753,920	5,985,831	4,221,631	13,961,381	28,500,790	55,099,364	56,231,566	18,894	56,250,460	(1,151,095)
Bureau of Building Inspection	690,506	265,568	319,472	222,206	807,247	1,497,753	3,290,511	3,585,403	113	3,585,516	(295,005)
Animal Control	448,002	92,083	113,312	92,233	297,628	745,630	1,724,086	1,399,038	385,381	1,784,419	(60,334)
Public Works-Administration	226,244	68,763	75,364	58,373	202,500	428,744	944,385	982,271	-	982,271	(37,886)
Public Works-Operations	4,722,074	1,285,038	1,770,083	1,342,435	4,397,556	9,119,631	19,119,499	19,253,029	17,847	19,270,876	(151,378)
Public Works-Environmental Services	2,462,906	698,916	1,197,105	879,691	2,775,712	5,238,618	11,293,788	11,701,659	158	11,701,817	(408,029)
Public Works-Transportation & Engineering	531,550	280,204	319,989	193,268	793,462	1,325,011	2,851,616	3,074,197	-	3,074,197	(222,581)
Parks & Recreation	699,261	251,997	348,467	382,204	982,668	1,681,928	3,886,259	3,921,064	43,098	3,964,162	(77,902)
Citizens Police Review Board	101,409	42,775	43,536	30,292	116,602	218,011	524,260	508,847	37,971	546,818	(22,558)
Finance BPFAS	177,632	241,941	16,078	(441,652)	(183,632)	(6,000)	(6,000)	-	-	-	(6,000)
EORC	44,371	(44,371)	-	-	(44,371)	-	-	-	-	-	-
TOTAL	128,480,322	25,308,552	42,948,407	26,454,473	94,711,431	223,191,754	480,213,472	487,105,105	2,901,166	490,006,271	(9,792,799)

2014 Monthly Expenditure Summary

All Departments - By Subclass

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-date	Year-to-date	Year-to-date	Adopted	Reappropriation	Final	(Savings) /
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	49,753,366	14,412,549	20,530,978	15,065,311	50,008,838	99,762,204	194,247,369	194,247,369	194,308,203	-	194,308,203	(60,834)
Employee Benefits	40,282,885	8,010,144	18,880,998	6,796,314	33,687,456	73,970,341	146,995,730	146,995,730	153,866,089	334,192	154,200,281	(7,204,550)
Professional and Technical Services	2,161,243	813,212	1,087,616	461,148	2,361,977	4,523,220	10,866,889	10,866,889	10,771,100	1,706,107	12,477,207	(1,610,317)
Property Services	5,369,787	1,047,832	1,295,243	2,798,568	5,141,642	10,511,429	22,063,051	22,063,051	21,781,540	389,827	22,171,367	(108,317)
Other Services	416,346	148,689	118,404	116,611	383,704	800,050	1,941,372	1,941,372	2,018,505	62,026	2,080,531	(139,159)
Supplies	3,168,675	815,171	995,546	1,099,996	2,910,713	6,079,387	13,023,394	13,023,394	12,726,117	402,523	13,128,640	(105,246)
Property	209,314	19,541	1,755	19,370	40,666	249,980	2,047,515	2,047,515	2,207,135	6,491	2,213,626	(166,110)
Miscellaneous	90,971	41,414	37,867	79,145	158,426	249,397	1,741,404	1,741,404	2,157,348	-	2,157,348	(415,944)
Debt Service	27,027,736	-	-	18,011	18,011	27,045,746	87,286,746	87,286,746	87,269,068	-	87,269,068	17,678
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	128,480,322	25,308,552	42,948,407	26,454,473	94,711,431	223,191,754	480,213,472	487,105,105	487,105,105	2,901,166	490,006,271	(9,792,799)

2014 Monthly Expenditure Summary

City Council

	1st Quarter	Apr		May		Jun		2nd Quarter	Year-to-date		Year-to-date		Adopted	Reapprop. of		Final	(Savings)/ Overage
	Actual Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Budget	Budget	Budget	
Salaries and Wages	310,921	104,909	156,868	107,914	369,691	680,612	1,440,299	1,519,374	-	-	1,519,374	-	1,519,374	-	-	1,519,374	(79,075)
Employee Benefits	1,302	1,302	-	3,906	5,208	6,510	6,510	-	-	-	-	-	-	-	-	-	6,510
Professional and Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	4,699	13,187	75	145	13,406	18,105	38,105	40,000	-	-	40,000	-	-	-	-	40,000	(1,895)
Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	316,922	119,398	156,943	111,965	388,306	705,228	1,484,915	1,559,374	-	-	1,559,374	-	1,559,374	-	-	1,559,374	(74,460)

City Clerk's Office

City of Pittsburgh Quarterly Financial and Performance Report for the period ending June 30, 2014.
Amounts reported as actual revenues and expenditures are unaudited and subject to revision.
Total may not add due to rounding.

2014 Monthly Expenditure Summary

Mayor's Office

	1st Quarter		Apr		May		Jun		2nd Quarter		Year-to-date		Year-to-date		Adopted		Reapprop. of		Final		(Savings)/	
	Actual	Total	Actual		Actual		Actual		Actual	Total	Actual	Total	Actual	Projected	Budget		P/Y Enc.		Budget		Overage	
Salaries and Wages	314,808		24,844		243,793		(38,645)		229,993		544,801		1,105,975		1,094,268		-		1,094,268		11,707	
Employee Benefits	-		-		-		-		-		-		-		-		-		-		-	
Professional and Technical Services	45,639		2,529		917		34,094		37,540		83,179		141,659		145,440		-		145,440		(3,781)	
Property Services	-		-		-		-		-		-		2,816		5,632		-		5,632		(2,816)	
Other Services	392		1,094		869		1,141		3,103		3,495		6,995		7,000		-		7,000		(5)	
Supplies	3,035		1,139		173		560		1,872		4,907		14,907		20,000		-		20,000		(5,093)	
Property	-		-		672		-		672		672		2,289		3,233		-		3,233		(944)	
Miscellaneous	-		-		-		-		-		-		-		-		-		-		-	
Debt Service	-		-		-		-		-		-		-		-		-		-		-	
Transfers	-		-		-		-		-		-		-		-		-		-		-	
TOTAL	363,873		29,607		246,424		(2,850)		273,181		637,054		1,274,640		1,275,573		-		1,275,573		(932)	

2014 Monthly Expenditure Summary

Bureau of Neighborhood Empowerment

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-date	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	-	116,696	-	70,413	187,109	187,109	385,609	386,007	-	386,007	(398)
Employee Benefits	4,714	-	-	-	-	4,714	4,714	-	-	-	4,714
Professional and Technical Services	-	80	828	34,313	35,221	35,221	57,954	56,000	2,000	58,000	(46)
Property Services	-	-	-	-	-	-	2,000	4,000	-	4,000	(2,000)
Other Services	227	49	(49)	-	-	227	2,227	4,000	-	4,000	(1,773)
Supplies	-	115	76	-	191	191	3,907	7,433	-	7,433	(3,526)
Property	286	-	1,252	150	1,402	1,689	3,808	4,238	-	4,238	(430)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	5,227	116,940	2,107	104,876	223,923	229,150	460,219	461,678	2,000	463,678	(3,459)

2014 Monthly Expenditure Summary

Office of Management and Budget

	1st Quarter		Apr	May		Jun	2nd Quarter		Year-to-date		Year-to-date & Projected		Adopted		Reapprop. of P/Y Enc.	Final		(Savings)/ Overage
	Actual Total			Budget	Budget		Budget	Actual Total		Actual Total	& Projected	Budget	Budget					
Salaries and Wages	-	-	405,867	-	174,606	-	580,473	-	580,473	-	1,208,253	-	1,255,560	-	-	1,255,560	(47,307)	
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Professional and Technical Services	385,642	385,642	-	38,857	51,915	90,772	90,772	476,414	476,414	1,026,414	1,026,414	93,225	935,000	93,225	93,225	1,028,225	(1,811)	
Property Services	1,873,633	1,873,633	176,284	316,657	1,451,363	1,944,304	1,944,304	3,817,937	3,817,937	8,875,732	8,875,732	197,467	8,688,170	197,467	197,467	8,885,637	(9,905)	
Other Services	3,402	3,402	-	22	2,010	2,032	2,032	5,433	5,433	214,683	214,683	-	218,500	-	-	218,500	(3,817)	
Supplies	1,532,543	1,532,543	169,085	422,536	926,230	1,517,851	1,517,851	3,050,393	3,050,393	6,476,893	6,476,893	201,762	6,281,207	201,762	201,762	6,482,969	(6,076)	
Property	90	90	-	-	575	575	575	665	665	6,999	6,999	-	8,000	-	-	8,000	(1,001)	
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	3,795,310	3,795,310	751,236	778,072	2,606,699	4,136,007	4,136,007	7,931,316	7,931,316	17,808,974	17,808,974	492,454	17,386,437	492,454	492,454	17,878,891	(69,917)	
Professional & Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	4,000	-	-	4,000	(4,000)	
Administrative Fees	1,520	1,520	-	-	1,080	1,080	1,080	2,600	2,600	2,600	2,600	-	6,000	-	-	6,000	(3,400)	
Workforce Training	84,968	84,968	-	38,857	49,541	88,398	88,398	173,366	173,366	173,366	173,366	-	925,000	-	-	925,000	(751,634)	
Protective/Investigative	249,154	249,154	-	-	-	-	-	249,154	249,154	699,154	699,154	-	-	-	-	-	699,154	
Repairs	-	-	-	-	1,294	1,294	1,294	1,294	1,294	1,294	1,294	-	-	-	-	-	1,294	
Maintenance/Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Professional Services	50,000	50,000	-	-	-	-	-	50,000	50,000	150,000	150,000	-	-	-	93,225	93,225	56,775	
Total	385,642	385,642	-	38,857	51,915	90,772	90,772	476,414	476,414	1,026,414	1,026,414	-	935,000	-	93,225	1,028,225	(1,811)	
Property Services	-	-	-	-	-	-	-	-	-	-	-	-	727,173	-	-	727,173	49,616	
Cleaning	254,428	254,428	-	77,110	81,664	158,775	158,775	413,203	413,203	776,789	776,789	-	7,324	-	-	7,324	(3,662)	
Landscaping	-	-	-	-	-	-	-	-	-	3,662	3,662	-	5,814,704	-	-	5,814,704	(366,732)	
Maintenance	1,397,811	1,397,811	-	402	922,399	922,801	922,801	2,320,611	2,320,611	5,447,973	5,447,973	13,037	5,801,667	13,037	-	75,534	34,465	
Building-Systems	68,098	68,098	-	160	3,974	4,134	4,134	72,232	72,232	109,999	109,999	-	75,534	-	-	75,534	34,465	
Land & Buildings	115,475	115,475	176,284	230,883	407,167	814,334	814,334	929,810	929,810	2,379,810	2,379,810	173,994	1,929,054	173,994	-	2,103,048	276,762	
Office Equipment	37,821	37,821	-	8,101	36,159	44,260	44,260	82,081	82,081	154,081	154,081	10,435	144,000	10,435	-	154,435	(354)	
Machinery & Equipment	-	-	-	-	-	-	-	-	-	3,418	3,418	-	3,418	-	-	3,418	-	
Total	1,873,633	1,873,633	176,284	316,657	1,451,363	1,944,304	1,944,304	3,817,937	3,817,937	8,875,732	8,875,732	197,467	8,688,170	197,467	-	8,885,637	(9,905)	
Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Office Supplies	1,231	1,231	355	403	637	1,394	1,394	2,625	2,625	23,125	23,125	1,657	24,040	1,657	-	25,697	(2,572)	
Operational Supplies	(10,523)	(10,523)	259	(11,361)	23	(11,079)	(11,079)	(21,602)	(21,602)	(15,602)	(15,602)	-	3,000	-	-	3,000	(18,602)	
Fuel	994,234	994,234	168,470	433,494	612,704	1,214,668	1,214,668	2,208,902	2,208,902	4,458,902	4,458,902	-	4,350,000	-	-	4,350,000	108,902	
Parts	547,601	547,601	-	-	312,867	312,867	312,867	860,468	860,468	2,010,468	2,010,468	200,105	1,904,167	200,105	-	2,104,272	(93,804)	
Total	1,532,543	1,532,543	169,085	422,536	926,230	1,517,851	1,517,851	3,050,393	3,050,393	6,476,893	6,476,893	201,762	6,281,207	201,762	-	6,482,969	(6,076)	

2014 Monthly Expenditure Summary

Department of Innovation and Performance

	1st Quarter		Apr		May		Jun		2nd Quarter		Year-to-date		Year-to-date & Projected		Adopted		Reapprop. of		Final		(Savings)/	
	Actual Total		Actual		Actual		Actual		Actual Total		Actual Total		Actual Total		Budget		PI/Y Enc.		Budget		Overage	
Salaries and Wages	628,248		261,217		315,961		228,253		805,432		1,433,679		3,018,174		3,168,990		-		3,168,990		(150,816)	
Employee Benefits	3,386		-		1,717		1,693		3,409		6,795		14,056		14,522		-		14,522		(466)	
Professional and Technical Services	444,681		9,265		436,792		50,983		497,040		941,722		1,738,722		1,752,872		-		1,752,872		(14,150)	
Property Services	2,538,887		463,226		517,377		1,041,054		2,021,658		4,560,545		7,640,545		7,488,138		155,247		7,643,385		(2,840)	
Other Services	259,310		58,140		50,297		81,504		189,941		449,250		846,868		870,282		-		870,282		(23,414)	
Supplies	133,383		20,877		41,586		29,360		91,823		225,206		361,872		333,000		-		333,000		28,872	
Property	146,520		-		-		5,472		5,472		151,992		251,325		256,000		-		256,000		(4,675)	
Miscellaneous	-		-		-		-		-		-		-		-		-		-		-	
Debt Service	-		-		-		-		-		-		-		-		-		-		-	
Transfers	-		-		-		-		-		-		-		-		-		-		-	
TOTAL	4,154,414		812,726		1,363,729		1,438,319		3,614,775		7,769,189		13,871,562		13,883,804		155,247		14,039,051		(167,489)	

Property Services

Cleaning	-		-		1,925		-		1,925		1,925		1,925		21,739		-		21,739		(19,814)	
Maintenance	-		-		-		-		-		-		-		-		-		-		-	
Building-General	-		-		-		-		-		-		-		-		-		-		-	
Building-Systems	795		-		-		-		-		795		795		-		-		-		795	
Office Equipment	46,240		-		5,257		15,400		20,656		66,896		66,896		16,810		64		16,874		50,022	
Machinery & Equipment	232,547		3,847		4,370		1,847		10,065		242,612		242,612		4,089		-		4,089		238,523	
Electric	1,256,603		273,534		246,377		750,959		1,270,870		2,527,473		4,777,473		4,975,000		155,183		5,130,183		(352,710)	
Natural Gas	605,785		94,847		234,191		246,934		575,972		1,181,757		1,781,757		1,845,000		-		1,845,000		(63,243)	
Sewer	-		-		-		-		-		-		-		-		-		-		-	
Steam	310,982		87,319		24,494		7,584		119,398		430,380		630,380		500,000		-		500,000		130,380	
Water	85,935		3,678		763		18,331		22,772		108,707		138,707		125,500		-		125,500		13,207	
Total	2,538,887		463,226		517,377		1,041,054		2,021,658		4,560,545		7,640,545		7,488,138		155,247		7,643,385		(2,840)	

2014 Monthly Expenditure Summary

Commission on Human Relations

	1st Quarter Actual Total	Apr Actual	May Actual	Jun Actual	2nd Quarter Actual Total	Year-to-date Actual Total	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
Salaries and Wages	56,095	24,151	21,555	15,450	61,157	117,251	236,793	239,083	-	239,083	(2,290)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	1,878	-	982	716	1,698	3,576	17,472	16,375	3,210	19,585	(2,113)
Property Services	-	-	-	-	-	-	513	974	52	1,026	(513)
Other Services	-	-	-	-	-	-	-	-	-	-	-
Supplies	586	30	170	166	367	953	2,551	3,196	-	3,196	(645)
Property	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	58,558	24,181	22,708	16,332	63,222	121,780	257,329	259,628	3,262	262,890	(5,561)

Controller's Office

City of Pittsburgh Quarterly Financial and Performance Report for the period ending June 30, 2014.
Amounts reported as actual revenues and expenditures are unaudited and subject to revision.
Total may not add due to rounding.

2014 Monthly Expenditure Summary

Department of Finance

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-date	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	677,098	40,679	270,834	146,834	458,347	1,135,444	2,634,588	2,998,288	-	2,998,288	(363,700)
Employee Benefits	13,177,602	812,793	11,077,946	186,598	12,077,337	25,254,939	54,841,955	55,362,797	-	55,362,797	(520,842)
Professional and Technical Services	249,105	431,391	373,707	66,939	872,038	1,121,143	2,542,053	3,083,413	402,047	3,485,460	(943,407)
Property Services	1,305	1,019	2,901	-	3,920	5,225	17,810	25,169	-	25,169	(7,359)
Other Services	55,421	23,375	4,428	4,824	32,628	88,049	206,059	236,000	21	236,021	(29,962)
Supplies	62,025	18,426	168,212	21,872	208,510	270,535	1,153,578	1,136,815	142,489	1,279,304	(125,726)
Property	11,390	446	-	-	446	11,836	31,286	38,900	-	38,900	(7,614)
Miscellaneous	-	-	22,398	-	22,398	22,398	42,398	40,000	-	40,000	2,398
Debt Service	27,027,736	-	-	18,011	18,011	27,045,746	87,286,746	87,269,068	-	87,269,068	17,678
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	41,261,681	1,328,130	11,920,425	445,078	13,693,634	54,955,314	148,756,473	150,190,450	544,557	150,735,007	(1,978,534)

Employee Benefits

Pension Contribution	12,453,574	-	10,786,908	-	10,786,908	23,240,482	38,126,298	31,438,297	-	31,438,297	6,688,001
Retiree Contribution	495,121	163,483	162,712	161,839	488,034	983,155	1,973,155	2,276,000	-	2,276,000	(302,845)
Widower Contribution	20,300	6,700	7,000	7,350	21,050	41,350	83,350	155,000	-	155,000	(71,650)
Survivor Contribution	44,129	13,910	13,910	13,910	41,729	85,859	169,859	525,000	-	525,000	(355,141)
Additional Pension Contribution	-	-	-	-	-	-	11,688,000	18,376,000	-	18,376,000	(6,688,000)
Early Retirement Healthcare	-	-	-	-	-	-	-	-	-	-	-
Retired Police Officer	3,000	1,000	1,000	1,000	3,000	6,000	12,000	26,500	-	26,500	(14,500)
Retired Firefighters	159,422	2,700	105,152	2,500	110,352	269,774	285,974	66,000	-	66,000	219,974
Tuition Reimbursement	2,055	-	1,265	-	1,265	3,319	3,319	-	-	-	3,319
OPEB Contribution	-	625,000	-	-	625,000	625,000	2,500,000	2,500,000	-	2,500,000	-
Total	13,177,602	812,793	11,077,946	186,598	12,077,337	25,254,939	54,841,955	55,362,797	-	55,362,797	(520,842)

2014 Monthly Expenditure Summary

Department of Law

	1st Quarter		Apr		May		Jun		2nd Quarter		Year-to-date		Year-to-date & Projected		Adopted		Reappropriation		(Savings)/	
	Actual	Total	Actual		Actual		Actual		Actual	Total	Actual	Total	Actual	Projected	Budget	P/Y Enc.	Budget	Enc.	Overage	
Salaries and Wages	394,365		123,903		190,868		142,155		456,926		851,292		1,765,479		1,930,768	-	1,930,768	(165,289)		
Employee Benefits	-		-		-		-		-		-		-		-	-	-	-		
Professional and Technical Services	101,304		64,635		10,682		45,469		120,786		222,090		413,271		538,661	136,969	675,630	(262,360)		
Property Services	-		-		-		-		-		-		2,004		8,015	-	8,015	(6,011)		
Other Services	-		-		-		-		-		-		262		978	-	978	(716)		
Supplies	10,709		3,496		114		6,638		10,248		20,957		39,410		29,897	-	29,897	9,513		
Property	-		-		-		911		911		911		16,821		16,821	-	16,821	(7,500)		
Miscellaneous	90,971		41,414		15,469		79,145		136,028		226,999		1,195,333		1,610,000	-	1,610,000	(414,667)		
Debt Service	-		-		-		-		-		-		-		-	-	-	-		
Transfers	-		-		-		-		-		-		-		-	-	-	-		
TOTAL	597,350		233,448		217,151		274,318		724,917		1,322,267		3,425,080		4,135,140	136,969	4,272,109	(847,030)		

2014 Monthly Expenditure Summary

Office of Municipal Investigations

	1st Quarter	Apr		May		Jun		2nd Quarter		Year-to-date		Year-to-date	Adopted		Reapprop. of P/Y Enc.	Final		(Savings)/ Overage
	Actual Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual Total	Actual Total	Actual Total	& Projected	Budget	Budget	Actual		Actual		
Salaries and Wages	103,463	27,031	40,547	17,128	-	-	84,707	188,170	427,191	478,043	-	478,043	-	-	478,043	(50,852)		
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Professional and Technical Services	11,073	1,648	2,471	1,379	-	-	5,497	16,570	60,287	77,433	-	77,433	-	-	77,433	(17,146)		
Property Services	1,043	-	45	-	-	-	45	1,088	4,963	7,750	-	7,750	-	-	7,750	(2,787)		
Other Services	6,896	22	48	69	-	-	140	7,035	13,035	12,000	-	12,000	-	-	12,000	1,035		
Supplies	6,871	339	199	332	-	-	870	7,740	13,745	5,839	-	5,839	-	6,170	12,009	1,736		
Property	1,820	-	4,454	969	-	-	5,423	7,242	10,742	17,000	-	17,000	-	-	17,000	(6,258)		
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL	131,165	29,040	47,764	19,877			96,681	227,846	529,963	598,065	6,170	604,235			604,235	(74,272)		

2014 Monthly Expenditure Summary

Department of Personnel

	1st Quarter		Apr		May		Jun		2nd Quarter		Year-to-date		Year-to-date		Year-to-date		Adopted		Reapprop. of		Final		(Savings)/	
	Actual Total		Actual		Actual		Actual		Actual Total		Actual Total		& Projected		Budget		Budget		PIY Enc.		Budget		Overage	
Salaries and Wages	376,761	134,814	174,289	108,452	417,555	794,315	1,613,967	1,639,303	-	1,639,303	1,639,303	1,639,303	1,639,303	1,639,303	1,639,303	1,639,303	1,639,303	1,639,303	1,639,303	1,639,303	1,639,303	1,639,303	(25,336)	
Employee Benefits	27,090,702	7,189,456	7,760,571	6,602,490	21,552,517	48,643,219	92,040,385	98,420,876	334,192	98,755,068	98,420,876	98,420,876	98,420,876	98,420,876	98,420,876	98,420,876	98,420,876	98,420,876	98,420,876	98,420,876	98,420,876	98,420,876	(6,714,683)	
Professional and Technical Services	109,107	24,286	108,353	48,137	180,776	289,883	1,230,975	899,046	333,758	1,232,804	899,046	899,046	899,046	899,046	899,046	899,046	899,046	899,046	899,046	899,046	899,046	899,046	899,046	(1,828)
Property Services	(12)	-	12,800	360	13,160	13,148	36,745	43,633	-	43,633	43,633	43,633	43,633	43,633	43,633	43,633	43,633	43,633	43,633	43,633	43,633	43,633	43,633	(6,888)
Other Services	37,110	53,254	51,497	14,869	119,620	156,730	402,043	345,555	61,005	406,560	345,555	345,555	345,555	345,555	345,555	345,555	345,555	345,555	345,555	345,555	345,555	345,555	345,555	(4,518)
Supplies	8,115	1,463	2,143	3,041	6,648	14,763	29,425	29,429	-	29,429	29,425	29,425	29,425	29,425	29,425	29,425	29,425	29,425	29,425	29,425	29,425	29,425	29,425	(4)
Property	575	954	580	885	2,420	2,995	500,000	34,336	-	34,336	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	(4,896)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	27,622,357	7,404,228	8,110,233	6,778,234	22,292,695	49,915,052	95,882,980	101,912,178	728,955	102,641,133	101,912,178	101,912,178	101,912,178	101,912,178	101,912,178	101,912,178	101,912,178	101,912,178	101,912,178	101,912,178	101,912,178	101,912,178	101,912,178	(6,758,153)

Employee Benefits

Employee Benefits	Health Insurance	11,292,353	2,895,499	2,649,972	2,673,751	8,219,222	19,511,575	34,961,575	32,801,363	265,491	33,066,854	1,894,721
	Other Insurance/Benefits	622,225	208,209	202,036	217,525	627,770	1,249,995	2,558,406	2,249,746	7,147	2,256,893	301,513
	Retiree Health Insurance	7,529,555	1,087,521	2,074,700	1,264,212	4,426,432	11,955,987	23,964,158	21,693,423	-	21,693,423	2,270,735
	Medicare Retiree Benefits	-	-	-	-	-	-	-	4,300,000	-	4,300,000	(4,300,000)
	Social Security	1,731,039	575,302	823,150	555,573	1,954,025	3,685,063	6,930,154	7,785,608	-	7,785,608	(855,454)
	Unemployment Compensation	270,960	84,164	-	-	84,164	355,124	355,735	572,762	4,690	577,452	(221,717)
	Medical W/C	-	-	-	-	-	-	-	4,250,000	-	4,250,000	(4,250,000)
	Indemnity W/C	4,800,000	1,600,000	1,600,000	1,600,000	4,800,000	9,600,000	19,200,000	13,900,000	-	13,900,000	5,300,000
	Legal W/C	10,313	10,313	7,718	-	18,031	28,343	28,343	1,329,860	56,864	1,386,724	(1,358,381)
	Workers' Comp- Settlements	-	-	-	-	-	-	-	1,000,000	-	1,000,000	(1,000,000)
	Personal Leave Buyback	616,343	306,399	32,707	26,908	366,014	982,357	1,184,067	1,332,763	-	1,332,763	(148,696)
	Tuition Reimbursement	-	-	-	-	-	-	-	-	1,181	-	1,181
	Retirement Severance	217,915	142,822	222,170	117,247	482,239	700,154	1,383,327	600,000	-	600,000	783,327
	SIP	-	279,228	148,118	147,274	574,620	574,620	1,474,620	6,604,170	-	6,604,170	(5,129,550)
	T total	27,090,702	7,189,456	7,760,571	6,602,490	21,552,517	48,643,219	92,040,385	98,420,876	334,192	92,150,898	(6,714,683)

2014 Monthly Expenditure Summary

City Planning

	1st Quarter	Apr		May		Jun		2nd Quarter		Year-to-date		Year-to-date & Projected		Adopted		Reapprop. of		Final		(Savings)/
	Actual Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual Total	Actual Total	Actual Total	Actual Total	P/Y Enc.	Budget	Budget	P/Y Enc.	Budget	Overage	(Savings)/		
Salaries and Wages	378,204	121,603	181,462	128,656	431,721	-	-	809,925	1,741,077	-	-	-	1,862,304	-	-	1,862,304	-	-	(121,227)	
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Professional and Technical Services	98,764	49,110	(58,283)	32,556	23,383	122,147	193,611	122,147	193,611	295,067	39,788	295,067	334,855	39,788	334,855	7,699	-	-	(141,245)	
Property Services	160	-	-	-	-	160	4,010	160	4,010	7,699	-	7,699	7,699	-	7,699	5,042	-	-	(3,690)	
Other Services	502	1,607	22	-	1,629	2,131	4,652	2,131	4,652	5,042	-	5,042	5,042	-	5,042	32,908	-	-	(390)	
Supplies	3,853	1,077	1,857	2,208	5,141	8,995	31,964	8,995	31,964	31,789	1,119	31,789	32,908	1,119	32,908	6,481	-	-	(944)	
Property	2,949	-	-	-	-	2,949	6,189	2,949	6,189	6,481	-	6,481	6,481	-	6,481	-	-	-	(292)	
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	484,432	173,396	125,057	163,420	461,874	946,305	1,981,501	946,305	1,981,501	2,208,382	40,907	2,208,382	2,249,289	40,907	2,249,289	(267,788)				

2014 Monthly Expenditure Summary

Department of Public Safety - Administration

	1st Quarter		Apr		May		Jun		2nd Quarter		Year-to-date		Year-to-date & Projected		Adopted Budget		Reapprop. of P/Y Enc.		Final Budget		(Savings)/ Overage	
	Actual	Total	Actual		Actual		Actual		Actual	Total	Actual	Total	Actual	Projected	Budget		P/Y	Enc.	Budget		(Savings)/ Overage	
Salaries and Wages	181,942		73,985		90,537		78,698		243,219		425,161		1,024,131		1,197,939		-		1,197,939		(173,808)	
Employee Benefits	-		-		-		-		-		-		-		-		-		-		-	
Professional and Technical Services	100,128		-		62,859		80		62,939		163,067		604,317		455,000		150,000		605,000		(683)	
Property Services	5,424		-		-		-		-		5,424		8,174		5,500		-		5,500		2,674	
Other Services	7		-		-		45		45		52		1,052		2,000		-		2,000		(948)	
Supplies	565		-		634		-		634		1,199		2,199		2,000		-		2,000		199	
Property	-		-		-		262		262		262		1,219,764		1,219,502		299		1,219,801		(37)	
Miscellaneous	-		-		-		-		-		-		-		-		-		-		-	
Debt Service	-		-		-		-		-		-		-		-		-		-		-	
Transfers	-		-		-		-		-		-		-		-		-		-		-	
TOTAL	288,066		73,985		154,030		79,085		307,100		595,166		2,859,637		2,881,941		150,299		3,032,240		(172,603)	

2014 Monthly Expenditure Summary

Department of Public Safety - Bureau of EMS

	1st Quarter		Apr		May		Jun		2nd Quarter		Year-to-date		Year-to-date		Year-to-date		Adopted		Reapprop. of		Final		(Savings)/	
	Actual Total		Actual		Actual		Actual		Actual Total		Actual Total		Actual Total		& Projected		Budget		P/Y Enc.		Budget		Overage	
Salaries and Wages	2,937,544		960,186		1,309,824		1,108,525		3,378,535		6,316,078		14,379,314		12,608,097		12,608,097		-		12,608,097		1,771,217	
Employee Benefits	126		4,322		-		-		4,322		4,449		5,949		3,000		3,000		-		3,000		2,949	
Professional and Technical Services	46,767		3,964		6,432		1,288		11,684		58,451		149,069		178,185		178,185		3,052		181,237		(32,168)	
Property Services	290		1,011		438		430		1,879		2,169		6,846		9,354		9,354		-		9,354		(2,508)	
Other Services	167		985		830		4		1,819		1,986		18,033		31,095		31,095		1,000		32,095		(14,062)	
Supplies	110,056		33,205		28,012		33,451		94,668		204,724		379,494		342,166		342,166		7,374		349,540		29,954	
Property	1,174		1,834		(12,405)		579		(9,992)		(8,818)		39,823		97,281		97,281		-		97,281		(57,458)	
Miscellaneous	-		-		-		-		-		-		-		-		-		-		-		-	
Debt Service	-		-		-		-		-		-		-		-		-		-		-		-	
Transfers	-		-		-		-		-		-		-		-		-		-		-		-	
TOTAL	3,096,125		1,005,507		1,333,129		1,144,278		3,482,914		6,579,038		14,978,528		13,269,178		13,280,604		11,426		13,280,604		1,697,924	
Salaries & Wages	1,949,787		648,729		990,200		676,118		2,315,047		4,264,834		8,886,486		9,316,016		9,316,016		-		9,316,016		(429,530)	
Regular	30,962		8,587		15,204		9,712		33,504		64,465		134,899		-		-		-		-		134,899	
In Grade	48,217		6,274		8,907		5,666		20,847		69,064		224,028		241,995		241,995		-		241,995		(17,967)	
Longevity	-		-		-		-		-		-		1,313,878		322,000		322,000		-		322,000		991,878	
Allowances	108,882		-		-		-		-		108,882		108,882		120,250		120,250		-		120,250		(11,368)	
Uniform	799,696		296,596		295,513		417,028		1,009,137		1,808,833		3,711,140		2,607,836		2,607,836		-		2,607,836		1,103,304	
Premium Pay	-		-		-		-		-		-		-		-		-		-		-		-	
Total	2,937,544		960,186		1,309,824		1,108,525		3,378,535		6,316,078		14,379,314		12,608,097		12,608,097		-		12,608,097		1,771,216	

2014 Monthly Expenditure Summary

Department of Public Safety - Bureau of Police

	1st Quarter	Apr		May		Jun	2nd Quarter		Year-to-date	Year-to-date		Year-to-date	Adopted		Reapprop. of	Final		(Savings)/
	Actual Total	Actual	Actual	Actual	Actual	Actual	Actual Total	Actual Total	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Budget	P/Y Enc.	Budget	Overage	
Salaries and Wages	20,457,862	5,784,660	7,818,978	5,913,772	19,517,410	39,975,272	71,961,662	70,152,852	70,152,852	-	70,152,852	-	70,152,852	1,808,810	-	70,152,852	1,808,810	
Employee Benefits	2,521	2,271	3,999	-	6,270	8,791	30,291	43,000	43,000	-	43,000	-	43,000	(12,709)	-	43,000	(12,709)	
Professional and Technical Services	116,757	95,476	30,660	40,854	166,990	283,748	669,530	672,440	672,440	13,439	685,879	13,439	685,879	(16,348)	-	685,879	(16,348)	
Property Services	38,568	9,653	7,979	11,763	29,395	67,964	226,873	215,910	215,910	11,000	226,910	11,000	226,910	(37)	-	226,910	(37)	
Other Services	8,170	3,315	2,201	1,833	7,349	15,519	34,769	38,500	38,500	-	38,500	-	38,500	(3,731)	-	38,500	(3,731)	
Supplies	289,708	97,435	76,902	79,951	254,287	543,995	1,017,039	1,017,130	1,017,130	-	1,017,130	-	1,017,130	(91)	-	1,017,130	(91)	
Property	6,043	4,233	-	1,752	5,986	12,029	196,535	207,038	207,038	-	207,038	-	207,038	(10,503)	-	207,038	(10,503)	
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	20,919,630	5,997,043	7,940,719	6,049,924	19,987,686	40,907,316	74,136,698	72,346,870	72,346,870	24,439	72,371,309	24,439	72,371,309	1,765,391	24,439	72,371,309	1,765,391	

Salaries & Wages

Salaries	13,850,172	4,434,945	6,586,200	4,412,893	15,434,038	29,284,210	57,363,100	58,836,536	58,836,536	-	58,836,536	-	58,836,536	(1,473,436)	-	58,836,536	(1,473,436)	
Premium Pay	3,495,361	1,244,041	1,034,427	1,478,555	3,757,023	7,252,384	10,612,384	7,296,441	7,296,441	-	7,296,441	-	7,296,441	3,315,943	-	7,296,441	3,315,943	
Longevity	2,509,570	81,000	163,000	1,000	245,000	2,754,570	3,139,570	3,260,414	3,260,414	-	3,260,414	-	3,260,414	(120,844)	-	3,260,414	(120,844)	
In-grade	72,135	24,675	35,351	21,323	81,349	153,483	315,983	186,336	186,336	-	186,336	-	186,336	129,647	-	186,336	129,647	
Uniform Allowance	530,625	-	-	-	-	530,625	530,625	573,125	573,125	-	573,125	-	573,125	(42,500)	-	573,125	(42,500)	
Total	20,457,862	5,784,660	7,818,978	5,913,772	19,517,410	39,975,272	71,961,662	70,152,852	70,152,852	-	70,152,852	-	70,152,852	1,808,810	-	70,152,852	1,808,810	

2014 Monthly Expenditure Summary

Department of Public Safety - Bureau of Fire

	1st Quarter		Apr		May		Jun		2nd Quarter		Year-to-date		Year-to-date & Projected		Adopted		Reapprop. of		Final		(Savings)/	
	Actual	Total	Actual		Actual		Actual		Actual	Total	Actual	Total	Actual	Projected	Budget		P/Y Enc.	Budget		Overage		
Salaries and Wages	14,297,763		3,717,773		5,867,810		4,177,928		13,763,511		28,061,274		54,204,774		55,340,312		-	55,340,312		(1,135,538)		
Employee Benefits	-		-		-		1,289		1,289		1,289		5,789		9,000		-	9,000		(3,211)		
Professional and Technical Services	10,567		4,379		20,705		2,063		27,147		37,714		110,182		138,000		6,935	144,935		(34,753)		
Property Services	3,631		1,311		5,074		2,519		8,903		12,535		39,619		53,191		978	54,169		(14,550)		
Other Services	535		273		(56)		-		217		752		1,252		1,000		-	1,000		252		
Supplies	221,445		30,184		91,214		37,334		158,733		380,178		692,215		613,094		10,981	624,075		68,140		
Property	5,468		-		1,083		497		1,580		7,048		45,533		76,969		-	76,969		(31,436)		
Miscellaneous	-		-		-		-		-		-		-		-		-	-		-		
Debt Service	-		-		-		-		-		-		-		-		-	-		-		
Transfers	-		-		-		-		-		-		-		-		-	-		-		
TOTAL	14,539,409		3,753,920		5,985,831		4,221,631		13,961,381		28,500,790		55,099,364		56,231,566		18,894	56,250,460		(1,151,096)		

Salaries & Wages

Salaries	9,028,888		2,793,634		4,167,934		2,810,178		9,771,746		18,800,634		37,600,634		38,403,939		-	38,403,939		(803,305)	
In-grade	64,495		14,154		25,263		17,531		56,948		121,443		209,943		243,869		-	243,869		(33,926)	
Longevity	1,406,265		148,092		-		70,000		218,092		1,624,357		2,279,357		2,609,044		-	2,609,044		(329,687)	
Uniform Allowance	427,000		-		-		-		-		427,000		427,000		468,300		-	468,300		(41,300)	
Leave Buyback	-		-		-		-		-		-		-		834,240		-	834,240		(834,240)	
Premium Pay	3,371,114		761,893		1,674,613		1,280,219		3,716,726		7,087,840		13,687,840		12,780,920		-	12,780,920		906,920	
Total	14,297,763		3,717,773		5,867,810		4,177,928		13,763,511		28,061,274		54,204,774		55,340,312		-	55,340,312		(1,135,538)	

2014 Monthly Expenditure Summary
Department of Public Safety - Bureau of Building Inspection

	1st Quarter		Apr		May		Jun		2nd Quarter		Year-to-date		Year-to-date		Adopted		Reapprop. of		Final		(Savings)/	
	Actual Total		Actual		Actual		Actual		Actual Total		Actual Total		Actual Total		Budget		P/Y Enc.		Budget		Overage	
Salaries and Wages	672,012		262,613		314,402		217,623		794,638		1,466,649		3,178,546		3,423,794		-		3,423,794		(245,248)	
Employee Benefits	-		-		-		-		-		-		-		-		-		-		-	
Professional and Technical Services	6,655		919		3,630		1,183		5,732		12,387		32,607		40,440		-		40,440		(7,833)	
Property Services	3,210		48		30		3,214		3,292		6,502		16,666		20,328		-		20,328		(3,662)	
Other Services	3,389		626		656		166		1,448		4,837		24,787		39,900		-		39,900		(15,113)	
Supplies	5,240		1,363		754		20		2,137		7,377		27,884		40,902		113		41,015		(13,131)	
Property	-		-		-		-		-		-		8,846		17,691		-		17,691		(8,846)	
Miscellaneous	-		-		-		-		-		-		1,174		2,348		-		2,348		(1,174)	
Debt Service	-		-		-		-		-		-		-		-		-		-		-	
Transfers	-		-		-		-		-		-		-		-		-		-		-	
TOTAL	690,506		265,568		319,472		222,206		807,247		1,497,753		3,290,511		3,585,403		113		3,585,516		(295,007)	

2014 Monthly Expenditure Summary

Department of Public Safety - Bureau of Animal Care and Control

	1st Quarter		Apr		May		Jun		2nd Quarter		Year-to-date		Year-to-date		Adopted		Reapprop. of		Final		(Savings)/	
	Actual	Total	Actual		Actual		Actual		Actual	Total	Actual	Total	Actual	Projected	Budget		P/Y	Enc.	Budget		Overage	
Salaries and Wages	151,690		50,370		79,673		56,141		186,185		337,875		705,144		734,538		-		734,538		(29,394)	
Employee Benefits	-		-		-		-		-		-		-		-		-		-		-	
Professional and Technical Services	297,230		33,958		31,102		34,952		100,011		397,241		1,001,992		652,500		384,510		1,037,010		(35,018)	
Property Services	200		-		-		-		-		200		450		500		-		500		(50)	
Other Services	(1,098)		-		-		-		-		(1,098)		(1,098)		-		-		-		(1,098)	
Supplies	(20)		7,755		2,536		1,140		11,432		11,412		17,058		10,500		792		11,292		5,766	
Property	-		-		-		-		-		-		540		1,000		80		1,080		(540)	
Miscellaneous	-		-		-		-		-		-		-		-		-		-		-	
Debt Service	-		-		-		-		-		-		-		-		-		-		-	
Transfers	-		-		-		-		-		-		-		-		-		-		-	
TOTAL	448,002		92,083		113,312		92,233		297,628		745,630		1,724,086		1,399,038		385,381		1,784,419		(60,334)	

2014 Monthly Expenditure Summary

Public Works - Bureau of Administration

	1st Quarter		Apr		May		Jun		2nd Quarter		Year-to-date		Year-to-date & Projected		Adopted		Reapprop. of		Final		(Savings)/ Overage
	Actual	Total	Actual		Actual		Actual		Actual	Total	Actual	Total	Actual	Total	Budget		P/Y Enc.	Budget			
Salaries and Wages	195,843	-	53,956	-	71,659	47,800	-	-	173,416	-	369,258	754,990	771,464	-	771,464	-	-	771,464	(16,474)	-	
Employee Benefits	-	908	-	-	-	199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Professional and Technical Services	-	-	5,253	36	-	-	-	-	5,488	-	6,396	14,396	16,000	-	16,000	-	-	16,000	(1,604)	-	
Property Services	10,976	-	1,794	2,271	7,607	-	-	11,671	-	22,648	-	85,254	90,000	-	90,000	-	-	90,000	(4,746)	-	
Other Services	1,215	-	98	809	1,239	-	-	2,146	-	3,361	-	7,517	7,000	-	7,000	-	-	7,000	517	-	
Supplies	6,932	-	417	49	602	-	-	1,068	-	8,000	-	38,554	47,807	-	47,807	-	-	47,807	(9,253)	-	
Property	10,369	-	7,246	540	925	-	-	8,711	-	19,080	-	43,672	50,000	-	50,000	-	-	50,000	(6,328)	-	
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	226,244	-	68,763	75,364	58,373	-	-	202,500	-	428,744	-	944,385	982,271	-	982,271	-	-	982,271	(37,888)	-	

2014 Monthly Expenditure Summary

Public Works - Bureau of Operations

	1st Quarter	Apr		May		Jun		2nd Quarter	Year-to-date		Year-to-date	Adopted		Reapprop. of	Final		(Savings)/ Overage
	Actual Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual Total	Actual Total	Actual Total	& Projected	Budget	Budget	P/Y Enc.	Budget	Budget	
Salaries and Wages	3,851,699	1,113,477	1,600,917	1,081,667	-	-	-	3,796,061	7,647,760	15,405,369	15,515,218	15,515,218	15,515,218	-	15,515,218	15,515,218	(109,849)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	66,915	2,597	4,930	270	-	-	-	7,797	74,712	193,212	201,000	201,000	201,000	-	201,000	201,000	(7,788)
Property Services	113,268	53,187	56,320	112,925	-	-	-	222,432	335,700	1,327,231	1,331,000	1,331,000	1,331,000	7,368	1,338,368	1,338,368	(11,138)
Other Services	16,089	3,907	2,494	4,094	-	-	-	10,494	26,583	47,083	41,000	41,000	41,000	-	41,000	41,000	6,083
Supplies	672,553	111,643	101,921	143,480	-	-	-	357,045	1,029,597	2,081,742	2,093,811	2,093,811	2,093,811	10,479	2,104,290	2,104,290	(22,548)
Property	1,551	227	3,501	-	-	-	-	3,728	5,280	64,863	71,000	71,000	71,000	-	71,000	71,000	(6,137)
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	4,722,074	1,285,038	1,770,083	1,342,435	-	-	-	4,397,556	9,119,631	19,119,499	19,253,029	19,253,029	19,270,876	17,847	19,270,876	19,270,876	(151,377)

2014 Monthly Expenditure Summary

Public Works - Bureau of Environmental Services

	1st Quarter		Apr		May		Jun		2nd Quarter		Year-to-date		Year-to-date		Adopted		Reapprop. of		Final		(Savings)/	
	Actual	Total	Actual		Actual		Actual		Actual	Total	Actual	Total	Actual	Projected	Budget		P/Y	Enc.	Budget		Overage	
Salaries and Wages	1,719,309		528,490		826,886		567,699		1,923,075		3,642,383		7,582,855		7,880,943		-		7,880,943		(298,088)	
Employee Benefits	-		-		-		-		-		-		-		-		-		-		-	
Professional and Technical Services	-		-		-		-		-		-		-		-		-		-		(11,500)	
Property Services	682,650		158,505		356,780		292,696		807,981		1,490,631		3,451,001		23,000		-		23,000		(11,500)	
Other Services	10,970		124		144		152		420		11,390		30,390		38,000		-		38,000		(61,215)	
Supplies	49,977		10,289		13,294		19,144		42,727		92,704		205,283		225,000		-		225,000		(7,610)	
Property	-		1,509		-		-		1,509		1,509		10,259		17,500		158		225,158		(19,875)	
Miscellaneous	-		-		-		-		-		-		2,500		5,000		-		17,500		(7,241)	
Debt Service	-		-		-		-		-		-		-		-		-		5,000		(2,500)	
Transfers	-		-		-		-		-		-		-		-		-		-		-	
TOTAL	2,462,906		698,916		1,197,105		879,691		2,775,712		5,238,618		11,293,788		11,701,659		158		11,701,817		(408,029)	

2014 Monthly Expenditure Summary

Public Works - Bureau of Transportation & Engineering

	1st Quarter		Apr		May		Jun		2nd Quarter		Year-to-date		Adopted		Reappropriation		Final		(Savings)/	
	Actual	Total	Actual		Actual		Actual		Actual	Total	Actual	Projected	Budget		P/Y	Enc.	Budget		Overage	
Salaries and Wages	529,018		250,010		285,745		193,268		729,024		1,258,041	2,736,674	2,957,266		-		2,957,266		(220,592)	
Employee Benefits	2,532		-		34,245		-		34,245		36,777	36,777	-		-		-		36,777	
Professional and Technical Services	-		30,194		-		-		30,194		30,194	56,860	65,000		-		65,000		(8,140)	
Property Services	-		-		-		-		-		-	-	-		-		-		-	
Other Services	-		-		-		-		-		-	9,436	23,000		-		23,000		(13,564)	
Supplies	-		-		-		-		-		-	11,869	28,931		-		28,931		(17,062)	
Property	-		-		-		-		-		-	-	-		-		-		-	
Miscellaneous	-		-		-		-		-		-	-	-		-		-		-	
Debt Service	-		-		-		-		-		-	-	-		-		-		-	
Transfers	-		-		-		-		-		-	-	-		-		-		-	
TOTAL	531,550		280,204		319,989		193,268		793,462		1,325,011	2,851,616	3,074,197		-		3,074,197		(222,581)	

2014 Monthly Expenditure Summary

Department of Parks & Recreation

	1st Quarter		Apr		May		Jun		2nd Quarter		Year-to-date		Year-to-date		Adopted		Reapprop. of		Final		(Savings)/	
	Actual	Total	Actual		Actual		Actual		Actual	Total	Actual	Total	& Projected		Budget		P/Y Enc.		Budget		Overage	
Salaries and Wages	551,489		185,452		288,559		297,957		771,968		1,323,457		3,122,498		3,153,583		-		3,153,583		(31,085)	
Employee Benefits	-		-		-		-		-		-		337		674		-		674		(337)	
Professional and Technical Services	14,555		7,053		5,561		17,049		29,663		44,218		134,938		162,412		19,028		181,440		(46,502)	
Property Services	79,828		22,074		9,972		19,125		51,170		130,998		217,240		170,785		1,699		172,484		44,756	
Other Services	4,651		380		2,233		1,420		4,033		8,684		37,961		58,553		-		58,553		(20,592)	
Supplies	36,618		37,038		40,640		45,289		122,967		159,585		334,796		330,051		20,371		350,422		(15,626)	
Property	12,119		-		1,503		1,364		2,867		14,986		38,489		45,006		2,000		47,006		(8,517)	
Miscellaneous	-		-		-		-		-		-		-		-		-		-		-	
Debt Service	-		-		-		-		-		-		-		-		-		-		-	
Transfers	-		-		-		-		-		-		-		-		-		-		-	
TOTAL	699,261		251,997		348,467		382,204		982,668		1,681,928		3,886,259		3,921,064		43,098		3,964,162		(77,903)	

2014 Monthly Expenditure Summary

Citizen Police Review Board

	1st Quarter		Apr		May		Jun		2nd Quarter		Year-to-date		Year-to-date & Projected		Adopted		Reappropri. of		Final		(Savings)/ Overage
	Actual	Total	Actual		Actual		Actual		Actual	Total	Actual	Total	Actual	Projected	Budget	Budget	P/Y	Enc.	Budget		
Salaries and Wages	68,306		23,024	-	34,344	-	22,896	-	80,264	-	148,570	-	309,190	-	325,283	-	-	-	325,283	-	(16,093)
Employee Benefits	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	9,211		8,735	1,767	1,667	12,169	1,667	1,667	12,169	21,380	21,380	109,837	109,837	91,528	21,955	113,483	21,955	113,483	113,483	(3,646)	
Property Services	16,357		10,792	6,600	5,208	22,600	5,208	5,208	22,600	38,957	38,957	80,004	80,004	66,076	16,017	82,093	16,017	82,093	82,093	(2,089)	
Other Services	6,190		-	376	520	896	520	520	896	7,086	7,086	10,686	10,686	10,800	-	10,800	-	10,800	10,800	(114)	
Supplies	1,345		223	449	-	672	-	-	672	2,017	2,017	9,711	9,711	10,160	-	10,160	-	10,160	10,160	(449)	
Property	-		-	-	-	-	-	-	-	-	-	-	4,833	4,833	5,000	-	-	5,000	5,000	(167)	
Miscellaneous	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Service	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	101,409		42,775	43,536	30,292	116,602	30,292	30,292	116,602	218,011	218,011	524,260	524,260	508,847	37,971	546,818	37,971	546,818	546,818	(22,558)	

2014 Monthly Expenditure Summary
Finance - Bureau of Procurement, Fleet & Asset Services

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-date Actual Total	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
	Actual Total	Budget	Budget	Budget	Budget Total						
Salaries and Wages	177,632	(174,225)	16,078	(24,486)	(182,632)	(5,000)	(5,000)	-	-	-	(5,000)
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Professional and Technical Services	-	12,420	-	(12,420)	-	-	-	-	-	-	-
Property Services	-	148,698	-	(149,698)	(1,000)	(1,000)	(1,000)	-	-	-	(1,000)
Other Services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	255,049	-	(255,049)	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL	177,632	241,941	16,078	(441,652)	(183,632)	(6,000)	(6,000)	-	-	-	(6,000)

2014 Monthly Expenditure Summary

Equal Opportunity Review Commission

	1st Quarter		Apr		May		Jun		2nd Quarter		Year-to-date		Year-to-date		Adopted		Reapprop. of		Final		(Savings)/	
	Actual Total		Budget		Budget		Budget		Budget Total		Actual Total		& Projected		Budget		P/Y Enc.		Budget		Overage	
Salaries and Wages	44,371		(44,371)		-		-		(44,371)		-		-		-		-		-		-	
Employee Benefits	-		-		-		-		-		-		-		-		-		-		-	
Professional and Technical Services	-		-		-		-		-		-		-		-		-		-		-	
Property Services	-		-		-		-		-		-		-		-		-		-		-	
Other Services	-		-		-		-		-		-		-		-		-		-		-	
Supplies	-		-		-		-		-		-		-		-		-		-		-	
Property	-		-		-		-		-		-		-		-		-		-		-	
Miscellaneous	-		-		-		-		-		-		-		-		-		-		-	
Debt Service	-		-		-		-		-		-		-		-		-		-		-	
Transfers	-		-		-		-		-		-		-		-		-		-		-	
TOTAL	44,371		(44,371)		-		-		(44,371)		-		-		-		-		-		-	

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending June 30, 2014

Capital Improvement Program

Department Capital Summary

	1st Quarter	Apr	May	Jun	2nd Quarter	Year-to-date	Total	(Savings)/
	Actual Total	Actual	Actual	Actual	Actual Total	Actual Total	Budget	Overage
City Council	-	-	-	-	-	-	-	-
City Clerk	-	-	-	-	-	-	25,000	(25,000)
Mayor's Office	-	-	-	-	-	-	-	-
City Information Systems	-	-	-	-	-	-	500,000	(500,000)
Human Relations Commission	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	100,000	(100,000)
Equal Opportunity Review Commission	-	-	-	-	-	-	-	-
Equipment Leasing Authority	-	-	-	-	-	-	-	-
Personnel & CSC	-	-	-	-	-	-	5,000,000	(5,000,000)
City Planning	-	-	51,733	6,379	58,112	58,112	-	-
Public Safety Administration	-	-	-	-	-	-	510,000	(451,888)
Bureau of Emergency Medical Services	-	-	-	-	-	-	750,000	(750,000)
Bureau of Police	-	-	-	63,000	63,000	63,000	150,000	(87,000)
Bureau of Fire	-	-	-	33,705	33,705	33,705	250,000	(216,295)
Bureau of Building Inspection	-	-	-	-	-	-	150,000	(150,000)
Public Works	29,996	25,489.50	1,848,726	2,337	1,876,552	1,906,547	1,800,000	(1,800,000)
Public Works- Transportation Improvement	-	-	-	-	-	-	11,715,000	(9,808,453)
Parks & Recreation	-	-	45,958	-	45,958	45,958	1,825,000	(1,825,000)
Urban Redevelopment Authority	-	-	-	-	-	-	900,000	(854,042)
TOTAL	29,996	25,490	1,946,417	105,421	2,077,327	2,107,322	25,000,000	(22,892,678)



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 2014.

Projects within the 2014 Capital program are multi-year projects, and are supported by Community Development Block Grant (CDBG) funds, City Pay As You Go (PAYGO) funds, grants, and Federal and State support. The City currently has 75 projects approved for 2014 valued at \$52.4 million. PAYGO funds account for 47 percent (\$25.0 million) and CDBG funds are 25 percent (\$13.0 million) of the total Capital funding. Other funds including Federal funds and private funding make up 28 percent (\$14.4 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 second quarter. Along with the warmer weather, construction and the rehabilitation of the City's assets has begun. Much of the work performed in the second quarter utilized prior years' funding, and thus, will not be included in the attached report. In addition, the City's Community Development Block Grant (CDBG) has not yet been approved or distributed by the Federal government.

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. In the second quarter, the City of Pittsburgh has begun the paving program and has continued to aggressively address the potholes that need filled. Through the second quarter, 23.4 miles have been paved.

Swimming Pools and Spray Parks. The City of Pittsburgh maintains 18 public swimming pools located throughout the City. Pools are managed by the Department of Parks and Recreation (Citiparks) and maintained by the Department of Public Works from the beginning of the summer until Labor Day. The Department of Parks and Recreation is ready to begin construction on two spray parks and has been working to rehabilitate many of the City's pools.

Park Reconstruction Program. The City's parks are a tremendous asset and much work goes in to maintaining and enhancing their features. There are 167 parks in the City of Pittsburgh. These funds are used to renovate over 180 courts, 105 fields, over 100 miles of sidewalks and trails, and an extensive amount of fencing. Another part of this funding is distributed by the Allegheny Regional Asset District (ARAD) for work that the City is completing in the five regional parks.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending June 30, 2014

Staffing Summary

CITY OF PITTSBURGH
Employee Headcount Summary (1)

DEPARTMENT	4/4/2014	4/17/2014	5/2/2014	5/16/2014	5/30/2014	6/13/2014	6/27/2014
COUNCIL/CLERK'S OFFICE	43	43	43	43	42	42	42
MAYOR'S OFFICE	13	13	13	15	15	15	16
BUREAU OF NEIGHBORHOOD EMPOWERMENT	6	9	10	9	9	9	9
OFFICE OF MANAGEMENT & BUDGET	0	17	17	17	18	19	19
DEPT. OF INNOVATION & PERFORMANCE	52	52	52	52	51	52	51
HUMAN RELATIONS	5	5	5	5	5	5	5
CONTROLLER	44	45	45	45	45	46	46
FINANCE	82	66	64	63	63	63	64
LAW	32	33	33	33	36	38	39
OMI	7	7	7	7	9	9	9
EQUAL OPPORTUNITY REVIEW COMMISSION	2	0	0	0	0	0	0
PERSONNEL & CIVIL SERVICE	34	33	34	33	32	31	31
WORKFORCE INVESTMENT ACT	16	16	16	16	17	18	21
CITY PLANNING	38	38	38	39	39	36	37
PUBLIC SAFETY ADMINISTRATION	16	15	15	16	17	18	18
EMS	173	172	171	171	171	172	171
POLICE	957	954	952	949	945	943	942
SCHOOL GUARDS	99	99	99	99	99	96	97
FIRE	611	610	637	635	635	633	632
BUILDING INSPECTION	62	62	61	60	60	55	54
PUBLIC WORKS	419	417	412	410	414	417	422
ENVIRONMENTAL SERVICES	191	190	190	191	191	193	194
ENG. & CONSTRUCTION	28	28	28	29	29	29	30
ANIMAL CONTROL	15	14	14	14	14	14	14
PARKS	175	176	176	181	194	344	404
CITIZENS' POLICE REVIEW BOARD	6	6	6	6	6	6	6
TOTAL	3,126	3,120	3,138	3,138	3,156	3,303	3,370

(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. 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.

CITY OF PITTSBURGH
Employee Headcount Summary By Union (1)

<u>BARGAINING UNIT</u>	<u>4/4/2014</u>	<u>4/17/2014</u>	<u>5/2/2014</u>	<u>5/16/2014</u>	<u>5/30/2014</u>	<u>6/13/2014</u>	<u>6/27/2014</u>
NO REPRESENTATION	490	493	496	506	530	688	756
FRATERNAL ORDER OF POLICE	882	878	877	874	870	868	868
FIREFIGHTERS	603	602	629	627	627	625	624
PJBCB BLUE COLLAR	348	347	343	341	341	342	339
TEAMSTERS/REFUSE	182	182	181	182	182	184	184
AFSCME FOREMAN	43	43	42	42	42	41	44
SEIU REC TEACHERS	58	58	57	56	55	55	55
SEIU SCHOOL GUARDS	98	98	98	98	98	96	96
AFSCME WHITE COLLAR	267	266	264	260	258	251	251
FRATERNAL ASSOC. OF PROF. PARAMEDICS	155	153	153	153	153	153	153
TOTAL	3,126	3,120	3,138	3,138	3,156	3,303	3,370

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