

City of Pittsburgh

Quarterly Financial & Performance Report

For the Period Ending March 31, 2014



Department of Finance
Office of Management and Budget

May 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 March 31, 2014

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City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending March 31, 2014

Overview



OVERVIEW

This is the first 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 30, 2009. This report covers the first quarter of the City's 2014 fiscal year, for the period of January 1, 2014 through March 31, 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. Future quarters are projections only. All revenue and expenditure information is presented on a cash basis.

The City's first quarter financial results for the balance of the fiscal year forecast that the City will end the year with revenues under budget by \$3.4 million, or 0.7% and expenditures under the final budget (adopted budget with prior year encumbrances) by \$12 million, or 2.4 percent.



REVENUE RESULTS AND PROJECTIONS

The City collected \$171.8 million in revenue during the first quarter. This represents 36.0 percent of total revenue budgeted for the year. This is \$26.9 million more than the same period last year, or a 6.0 percent increase as a percent of annual budgeted revenue collected. In 2013, the City collected \$144.9 million or 31.0 percent of the budgeted revenues through the first quarter. The 2014 revenue projections miss budget by \$3.4 million.

First quarter total revenue projections do not exceed budget. Real Estate Tax collections are anticipated to miss budget by \$5.7 million, or 4.4 percent. This is due to the adjustments needed for the collection of taxes after the re-assessment. On a positive note, Amusement Tax is projected to exceed the budgeted due to the Penguins' playoff games and strong Pirate's ticket sales. Deed Transfer Tax is also projected to exceed budget based on robust sales in the City. This line item will be watched carefully to determine whether further revenue adjustments are warranted.

Budget Year 2014 – Revenue Summary

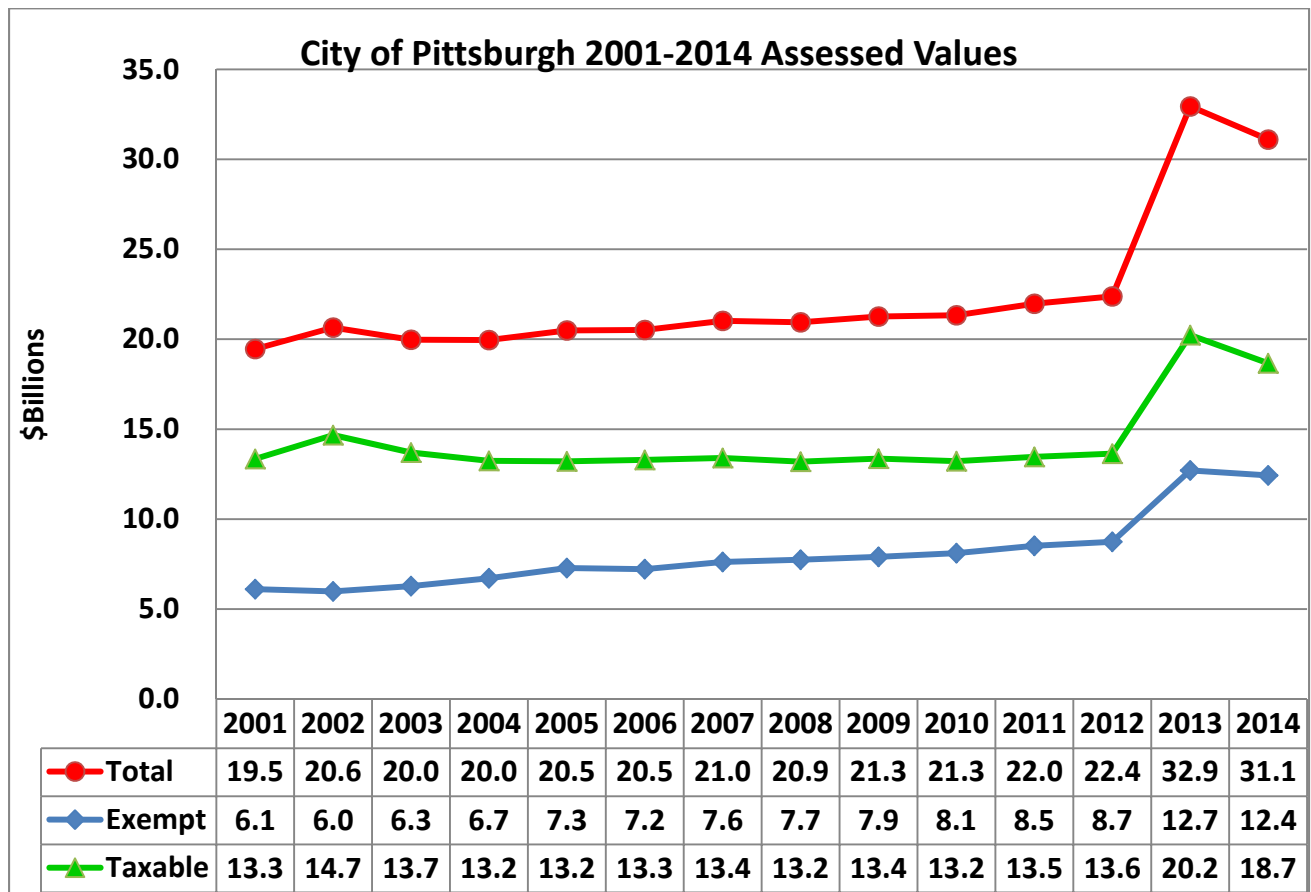
FY 2013 Actual	FY 2014 Budget	1st Qtr Year End Estimate	Budget to Year End Estimate
470.2 million	480.9 million	477.5 million	(3.4) million



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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.



Totals may not equal due to rounding

Real Estate- Current Year collections are expected to miss budget for 2014. Since the County re-assessment, the City is reviewing any possible additional receipts through the appeals process. Real Estate- Prior Year collections is anticipated to meet budget. This total includes all Penalties and Interest.

Real Estate- Current Year

FY 2013 Actual	FY 2014 Budget	1 st Qtr Year End Estimate	Budget to Year End Estimate
119.3 million	123.6 million	117.9 million	(5.7) million



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Real Estate- Prior Year

FY 2013 Actual	FY 2014 Budget	1 st Qtr Year End Estimate	Budget to Year End Estimate
4.5 million	4.6 million	4.6 million	0.0 million

Payroll Preparation Tax

The Payroll Preparation Tax is \$0.03 million lower than the same period in 2013. Total revenue for 2014 is expected to miss budgetary projections.

FY 2013 Actual	FY 2014 Budget	1st Qtr Year End Estimate	Budget to Year End Estimate
54.4 million	55.7 million	54.8 million	(0.9) million

Earned Income Tax

Earned Income tax collections were greater than the same period last year by \$0.4 million. Total revenue collections for the Earned Income Tax are projected to meet budget.

FY 2013 Actual	FY 2014 Budget	1st Qtr Year End Estimate	Budget to Year End Estimate
82.1 million	83.4 million	83.4 million	0.0 million

Local Services Tax

Local Services Tax collections slightly increased over the same period last year. Revenue is expected to meet budget for 2014.

FY 2013 Actual	FY 2014 Budget	1st 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 first quarter of 2014 increased compared to prior year receipts. Overall, the sale of a large commercial property has increased collections over budgeted amounts. Residential market sales are increasing and are anticipated to continue to be robust. Revenues are projected to exceed budget by \$1.0 million.

FY 2013 Actual	FY 2014 Budget	1st Qtr Year End Estimate	Budget to Year End Estimate
21.3 million	17.8 million	18.8 million	1.0 million



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Fines and Forfeits

Fines and Forfeits increased by \$0.2 million compared to the same period last year, however, revenues are anticipated to miss budget by \$0.4 million. This is due to better enforcement and collections of the parking revenue, therefore decreasing the amount of Parking Court revenues.

FY 2013 Actual	FY 2014 Budget	1st Qtr Year End Estimate	Budget to Year End Estimate
8.9 million	9.3 million	8.9 million	(0.4) million

Charges for Service- EMS

Charges for Service- EMS revenues increased by \$0.7 million in first quarter collections compared to the prior year. EMS revenue is projected to slightly miss budget for 2014.

FY 2013 Actual	FY 2014 Budget	1st Qtr Year End Estimate	Budget to Year End Estimate
10.1 million	12.7 million	12.5 million	(0.2) million

Amusement Tax

Amusement Tax receipts for the first quarter increased by \$1.8 million over the same prior year period. The increase is attributable to the Pittsburgh Penguins playoff games. Revenues are anticipated to exceed budgeted levels.

FY 2013 Actual	FY 2014 Budget	1st Qtr Year End Estimate	Budget to Year End Estimate
13.0 million	12.9 million	14.1 million	1.2 million

Parking Tax

Fourth quarter Parking Tax receipts exceeded collections during the same period in 2013 by \$0.3 million. However, revenues are projected to miss budget by \$0.2 million or 0.4 percent.

FY 2013 Actual	FY 2014 Budget	1st 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 first quarter revenue is up slightly compared to the same period last year. Revenues are projected to slightly exceed budget.



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FY 2013 Actual	FY 2014 Budget	1st Qtr Year End Estimate	Budget to Year End Estimate
1.9 million	2.1 million	2.2 million	0.1 million

Act 77

Act 77 first quarter collections of the additional 1 percent sales tax were slightly more compared with 2013. There were no collections in March due to the diversion of funds to the URA. This diversion will end in the year 2015. Act 77 revenue is anticipated to meet budget for 2014.

FY 2013 Actual	FY 2014 Budget	1st Qtr Year End Estimate	Budget to Year End Estimate
12.5 million	12.6 million	12.7 million	0.1 million



EXPENDITURE RESULTS AND PROJECTIONS

Mayor William Peduto took office in January of 2014, and his Administration made several changes to the City of Pittsburgh department and bureau structure. These changes were reflected in February amendments to the 2014 Operating Budget. Therefore there are a number of differences between this quarterly report and those from prior years. The main changes are the creation of new bureaus and the elimination of other bureaus and one commission.

The new business units include the Bureau of Neighborhood Empowerment and the Office of Management and Budget. The units that were eliminated include the Bureau of Properties in the Department of Public Works, the Bureau of Procurement, Fleet, and Asset Services in the Department of Finance, and the Equal Opportunity Review Commission. All the functions and most of the employees were absorbed by the newly created departments or other existing departments. Another change included the renaming of what was City Information Systems to the Department of Innovation and Performance.

Expenditures for the first quarter of 2014 totaled \$128,165,801, or 26 percent of the total adopted operating budget of \$487.1 million. This represents an \$8.2 million, or 6.8%, increase in expenditures compared to the same period in 2013, in which expenditures totaled \$120 million, or 25.5 percent of budget.

Projected total expenditures for 2014 are currently \$478 million, which is \$12 million below the final budget expenditures of \$490 million.

Budget Year 2014 – Expenditure Summary

FY 2013 Actual	FY 2014 Final Budget	1st Qtr Year End Estimate	Budget to Year End Estimate
461.8 million	490 million	478 million	(12) million

Salaries and Wages Expenditures

Salaries and Wages paid in the first quarter totaled \$49.4 million, which is \$3 million or 6 percent higher than the same period in 2013. Together, salaries and wages comprise 40 percent of the operating budget. In 2014, the City of Pittsburgh currently projects expenditures of \$191.1 million on salaries and wages. This represents a budgetary savings of \$3.2 million, or 1.6 percent. A more detailed analysis of the City's largest staffed departments, Police, Fire, and Public Works, follows in the next section of this document.



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Salaries and Wages

FY 2013 Actual	FY 2014 Budget	1st Qtr Year End Estimate	Budget to Year End Estimate
189 million	194.3 million	191.1 million	(3.2) million

It should be noted that no salary figures were recorded for the newly created departments of the Bureau of Neighborhood Empowerment and the Office of Management and Budget. This is due to the lag in the payroll system reflecting the February budget amendments. These departments are staffed with employees, but the salaries have been coming from the departments where they were previously employed or from the Mayor's Office.

The Bureau of Neighborhood Empowerment is made up of new employees and the employees of the former Equal Opportunity Review Commission. The Office of Management and Budget is made up of employees who were previously housed in Finance and the Bureau of Procurement, Fleet, and Asset Services. Adjustments were made in the City's financial system in April. Since the first quarter was already closed and the quarterly is based on reporting from the financial system, those adjustments are not shown in the expenditure pages of this quarter's report.

The following tables detail these April adjustments and will be reflected in the next Quarterly Report:

Bureau of Neighborhood Empowerment	January	February	March	Total
BNE Salaries	14,939.59	28,723.03	33,993.40	77,656.02
Mayor's Office Salaries	(1,971.98)	(15,524.69)	(20,795.06)	(38,291.73)
EORC Salaries	(12,967.61)	(13,198.34)	(13,198.34)	(39,364.29)
BNE Premium Pay	1,985.42	2,050.29	971.19	5,006.90
EORC Premium Pay	(1,985.42)	(2,050.29)	(971.19)	(5,006.90)

Office of Management & Budget	January	February	March	Total
OMB Salaries	95,337.99	99,017.25	98,282.63	292,637.87
I&P Salaries	9,705.40	9,878.02	4,939.01	24,522.43
Finance BPFAS Salaries	(59,308.85)	(62,724.49)	(62,197.76)	(184,231.10)
Finance Salaries	(45,734.54)	(46,170.78)	(41,023.88)	(132,929.20)



EXPENDITURE ANALYSIS: POLICE, FIRE, AND PUBLIC WORKS

Bureau of Police

Police strength at the end of the first quarter totaled 885, which includes the 53 recruits who entered the Training Academy on March 11, 2014. Police Salaries, with longevity and acting pay, this quarter totaled \$16,431,876, which is \$1.06 million, or 7 percent, higher than in 2013. This amount includes \$856,000 paid to all members of the F.O.P. as a \$1,000 bonus which was included in the 2010-2014 Collective Bargaining Agreement. This was awarded due to savings from the use of compensatory time banks rather than overtime. This bonus was not included in the 2014 budget.

1st Quarter Salaries and Premium Pay

	2014	2013	2012
Salaries	\$ 16,431,876	\$15,372,809	\$ 14,741,770
Premium Pay	\$3,495,361	\$942,481	\$317,185

Premium pay expenditures are high compared to prior years. While \$3.5 million was expended this quarter, \$1.2 million of this premium pay was due to details which will be offset by a transfer of that amount from the Secondary Employment Trust Fund. However, that still leaves \$2.3 million in premium pay this quarter, which is unusually high. This increase is not due to any significant jump in actual overtime work, but rather due to the delay in Federal reimbursements for overtime. In addition, overtime reimbursements, cost recovery fees, and equipment and vehicle fees associated with secondary employment and details were still being deposited into the general fund during the first half of 2013, and these are all now collected in the Secondary Employment Trust Fund.

Police longevity this quarter was 11 percent higher than in 2013, mainly due to an additional 101 officers reaching 20 years or more of service, which means they receive their longevity pay in February rather than their month of service.

Police Bureau Longevity Pay

	2014 Longevity	2013 Longevity	2012 Longevity	2011 Longevity
January	\$ 215,161	\$ 303,490	\$ 280,621	\$ 334,621
February	\$ 2,290,409	\$ 1,911,020	\$ 1,394,018	\$ 1,273,590
March	\$ 4,000	\$ 46,155	\$ 251,428	\$ 419,467
Total	\$ 2,509,570	\$ 2,260,584	\$ 1,926,067	\$ 2,027,678

Court overtime is up slightly from 2013 and 2012. The following table shows premium pay due to court overtime since 2011.



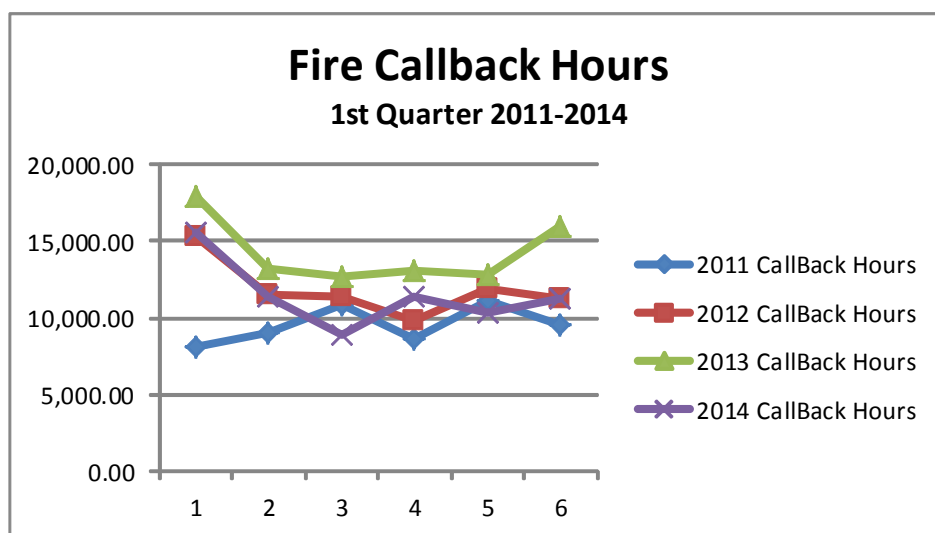
**Premium Pay Due to Court Overtime
(By Hours and Amount)**

	2014	2013	2012	2011
1st Quarter Totals	18,027	17,207	17,716	20,478
	\$ 791,666	\$ 744,491	\$ 759,785	\$ 863,228
1st Quarter Averages	3,005	2,868	2,953	3,413
	\$ 131,944	\$ 124,082	\$ 126,631	\$ 143,871

Bureau of Fire

The Bureau of Fire employed 605 firefighters as of March 30, 2014. The number of vacant firefighter positions is 62; however, a class of 28 entered the Academy on April 21, 2014.

Callback hours are the main contributor to premium pay. Callback hours totaled 68,928 this quarter, down 20% from this period last year. The average number of callback hours per pay period, 11,487, has not been this low since 2011 when callback hours averaged 9,555 per pay period. The following chart shows the number of callback hours for quarter years 2011 through 2013:



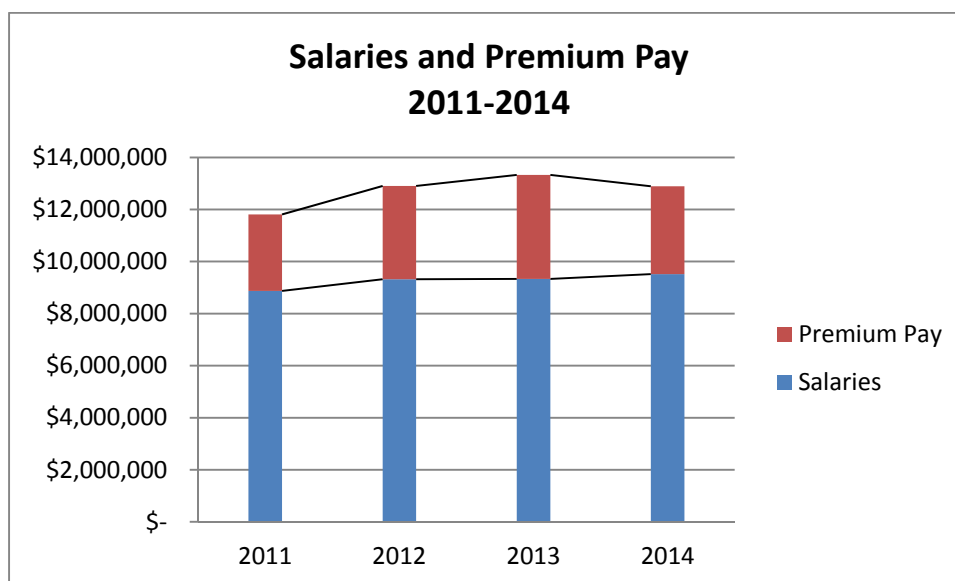
The following table and chart show comparisons between first quarter salaries, premium pay, and longevity from 2011 through 2014. Overall, salaries and premium pay are down 3 percent from last year. While salaries are up 2 percent, premium pay is down 16



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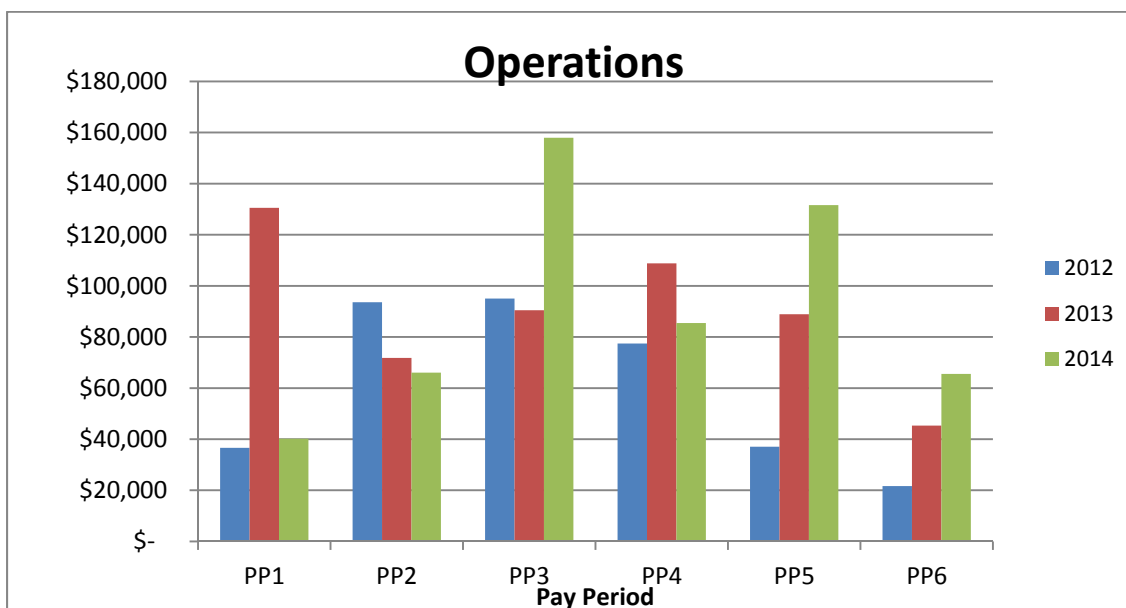
percent. The percentages of premium pay as a percentage of total salaries and wages has also decreased from 31.3 percent in 2013 to about 23.5 percent in 2014.

	2011	2012	2013	2014
Salaries	\$ 8,873,746	\$ 9,321,239	\$ 9,331,804	\$ 9,520,384
Premium Pay	\$ 2,935,648	\$ 3,585,088	\$ 3,998,820	\$ 3,371,114
Longevity	\$ 1,464,114	\$ 1,342,583	\$ 1,469,626	\$ 1,406,265

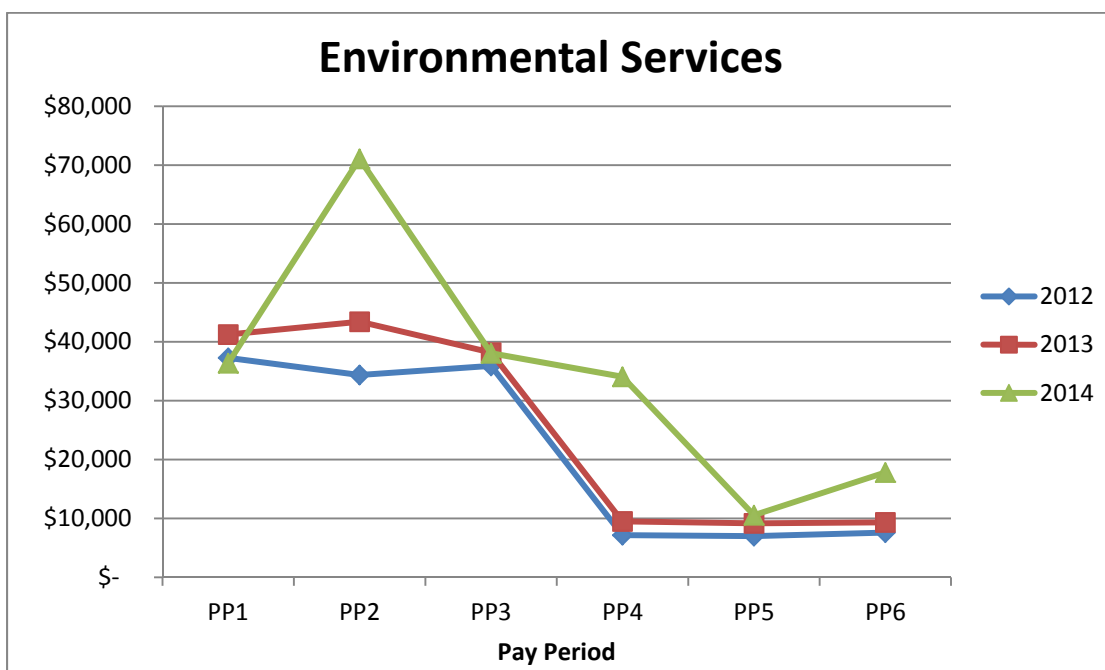


Department of Public Works

The chart below shows the premium pay totals for the first quarter. The region experienced extreme temperatures and snowfall. The snow and ice forced crews to work around the clock to keep the roads clear. This created a spike in premium pay for pay periods 3 through 5.



Environmental Services premium pay is trending similarly to prior years. Similar to Operations, Environmental Services' premium pay spikes were also a result of the harsh winter weather. Pay periods 2 and 4 are higher than usual because of the extreme temperatures the region experienced in January and February. Truck routes were forced to start later in the day as vehicles would not start in the early morning. Also, the department had a number of injuries associated with the snow and ice. Employees were forced to miss time, which created shortages when staffing each truck route.



2014 Net Operating Balance Summary

	Jan	Feb	Mar	1st Quarter	Year-to-date	Total	Variance	% Variance
	Actual	Actual	Actual	Actual Total	& Projected	Budget	Projected to Budget	Actual to Budget
Revenues								
Real Estate Taxes	940,508	16,003,098	75,121,477	92,065,084	123,089,034	128,770,493	(5,681,459)	-4.41%
Other Taxes	6,816	652	905	8,373	37,425	49,701	(12,276)	-24.7%
Amusement Tax	542,042	2,076,965	806,661	3,425,668	14,181,768	12,960,680	1,221,088	9.4%
Earned Income Tax	3,157,473	12,108,165	6,128,771	21,394,408	83,425,140	83,404,036	21,104	0.0%
Deed Transfer Tax	1,964,628	915,262	1,787,343	4,667,233	18,834,751	17,831,723	1,003,028	5.6%
Parking Tax	4,094,071	3,490,871	4,093,311	11,678,253	50,725,607	50,939,624	(214,017)	-0.4%
Institution and Service Privilege Tax	-	1,800	30,684	32,485	490,733	500,074	(9,341)	-1.9%
Facility Usage Fee	615,410	311,863	31,061	958,334	4,282,586	3,748,846	533,740	14.2%
Payroll Preparation Tax	1,025,388	10,422,000	2,265,250	13,712,639	54,882,601	55,759,350	(876,749)	-1.6%
Local Service Tax	1,773,792	1,663,708	97,362	3,534,862	14,019,811	14,054,835	(35,024)	-0.2%
Public Service Privilege	1,838	17,538	-	19,376	1,135,753	1,221,664	(85,911)	-7.0%
Act 77 - Tax Relief	1,724,166	1,972,727	-	3,696,892	12,733,092	12,637,156	95,936	0.8%
License and Permit	583,630	814,807	852,504	2,250,941	9,703,255	9,056,204	647,051	7.1%
Charges for Services	2,303,407	2,078,441	1,386,389	5,768,237	28,261,406	28,331,214	(69,808)	-0.2%
Fines and Forfeits	174,413	2,243,752	(85,144)	2,333,020	8,964,291	9,384,701	(420,410)	-4.5%
Intergovernmental	2,268	5,100,000	1,076,031	6,178,299	50,388,003	50,091,801	296,202	0.6%
Interest Earnings	1,514	5,402	2,733	9,649	109,596	109,598	(2)	0.0%
Non-Profit Payment for Services	74,296	(25,209)	56,342	105,430	2,207,192	2,093,801	113,391	5.4%
Miscellaneous	600	1,000	100	1,700	15,997	16,821	(824)	-4.9%
Beginning Fund Balance	7,100,000	-	-	7,100,000	7,100,000	7,100,000	-	-
Total Revenues	26,086,258	59,202,844	93,651,781	178,940,893	484,588,042	488,062,322	(3,474,280)	-0.7%
Expenditures								
Salaries and Wages	14,725,497	19,740,555	14,972,506	49,438,558	191,145,159	194,308,203	(3,163,044)	-1.6%
Employee Benefits	8,233,276	24,603,043	7,445,264	40,281,583	147,406,984	154,660,281	(7,253,297)	-4.7%
Professional and Technical Services	952,115	406,706	803,725	2,162,545	11,246,146	12,267,391	(1,021,244)	-8.3%
Property Services	1,366,520	1,720,802	2,282,465	5,369,787	21,860,709	22,136,367	(275,658)	-1.2%
Other Services	198,182	143,713	74,451	416,346	1,888,188	2,028,223	(140,035)	-6.9%
Supplies	738,875	1,149,178	1,280,621	3,168,675	13,172,915	13,132,640	40,275	0.3%
Property	174,518	7,743	27,339	209,601	1,984,988	2,010,626	(25,638)	-1.3%
Miscellaneous	21,771	18,725	50,476	90,971	1,988,982	2,157,348	(168,366)	-7.8%
Debt Service	-	-	27,027,736	27,027,736	87,268,736	87,269,068	(332)	0.0%
Transfers	-	-	-	-	-	-	-	0.0%
Total Expenditures	26,410,754	47,790,465	53,964,583	128,165,801	477,962,808	489,970,147	(12,007,339)	-2.5%
Net Operating Balance	(324,496)	11,412,379	39,687,199	50,775,082	6,625,234			

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending March 31, 2014

Act 47

Coordinators'

Report



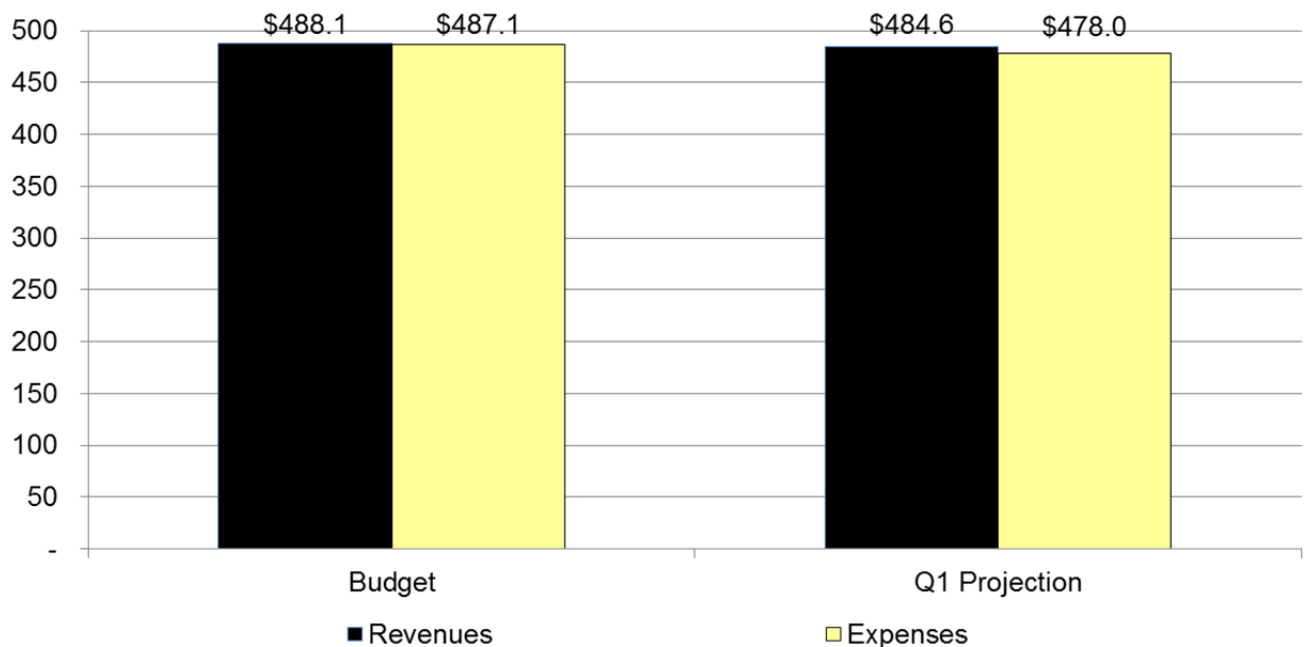
June 27, 2014

We have reviewed the City of Pittsburgh's Quarterly Financial and Performance Report for the first quarter of 2014. This report covers the first three-month period of the City's 2014 fiscal year, running from January 1, 2014 through March 31, 2014.

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 this year's first quarter results, the City projects General Fund revenues (\$484.6 million) will exceed expenditures (\$478.0 million) for a positive operating result of \$6.6 million. The \$484.6 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 (\$475,000 or 0.1 percent).

Revenues and Expenses – Budget and Q1 Year End Projection (\$ Millions)¹



¹ In both 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 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. Setting aside the SIP, the major differences projected for this year are in current year real estate tax revenues and salary expenditures.

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, so this quarterly report is the City's first chance to lower its revenue projections based on last year's experience. The City now projects it will receive \$117.9 million in 2014 current year real estate tax revenue, \$5.7 million (or 4.8 percent) less than budgeted.

On the expenditure side, the City projects it will spend \$191.1 million on salaries and wages, including longevity, premium pay and other forms of cash compensation. That amount is \$3.1 million (or 1.6 percent) less than budgeted for the year. The projected totals are lower than budgeted for multiple departments, with the largest difference in the Bureau of Fire (\$2.0 million or 3.6 percent).

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 system in place before 2012 had over 30. For the reader's convenience, we have included a table at the end of this report that compares the City's Q1 2014 collections to the first quarter revenues for 2010 through 2013 according to the former account structure.

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

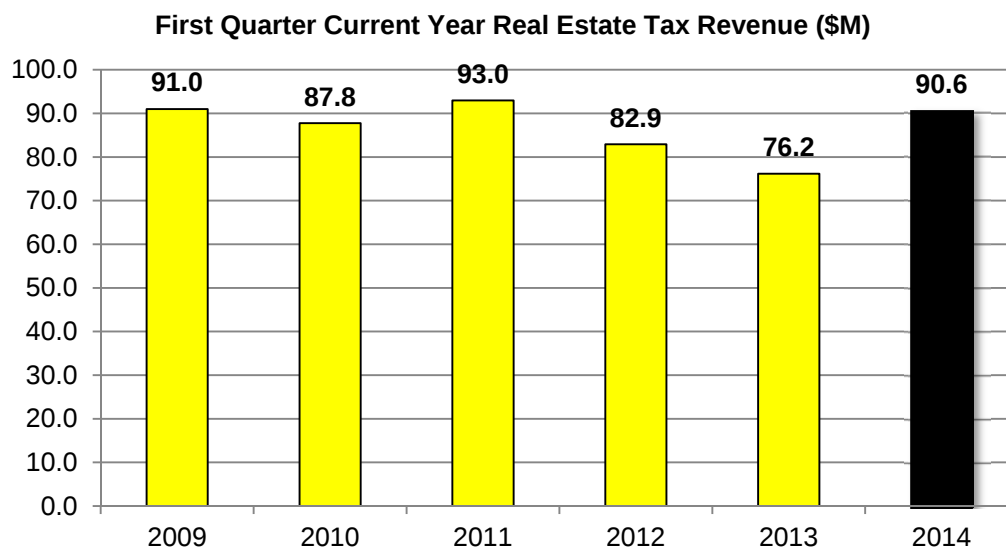
³ This is based on \$1.6 million in expenditures as projected in the Administration's April 15th SIP report plus \$718,000 in additional costs for the participating employees to convert unused leave into cash payments.

Revenue performance

Based on the first quarter results, the City projects \$484.6 million in total year-end revenue for 2014, which is \$3.5 million (or 0.7 percent) less than budgeted. Excluding the use of \$7.1 million in prior year fund balance, the City projects \$477.5 million for 2014, which would be \$4.0 million (or 0.8 percent) higher than the total shown in the Q4 2013 report.

The City collected \$171.8 million in Q1 2014, which was \$26.9 million (or 18.6 percent) more than it collected in last year's first quarter (\$144.9 million) and the highest amount since 2009. The increase compared to the same quarters in prior years is due in part to the timing quirk related to the local share of slots revenue. The City received \$5.7 million from that source during Q1 2014 when it had not received any revenue from that source in the first quarter of prior years.

The increase is also due to higher first quarter revenues from current year real estate taxes. Current year real estate tax revenues were lower in the first quarters of 2012 and 2013 than prior years because of issues related to the Allegheny County reassessment. In both years there was uncertainty whether the City could use the new assessment, so City tax bills were mailed later than usual and the deadline for taxpayers to receive the two percent discount for early payment was extended. Setting aside this timing issue, the City projects it will receive \$117.9 million in 2014 current year real estate tax revenue, \$5.7 million (or 4.8 percent) less than budgeted, as described earlier.



The City projects seven 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 seven categories, the three that will fall at least \$300,000 short of budget are shown below.⁴

⁴ The five categories with smaller variances are public service privilege revenues (\$86,000), other taxes (\$12,000), institution and service privilege tax (\$9,000) and miscellaneous (\$800)

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

	Projected FY2014	Budgeted FY2014	Variance (\$)	Variance (%)
Real Estate Taxes	123,089,034	128,770,493	(5,681,459)	-4.4%
Payroll Preparation Tax	54,882,601	55,759,350	(876,749)	-1.6%
Fines and Forfeits	8,964,291	9,384,701	(420,410)	-4.5%
Total	186,935,926	193,914,544	(6,978,618)	-3.6%

The shortfall in **real estate taxes** is due to the combination of the County's property reassessment and the reduction in property tax rate in 2013 as described in the Amended Recovery Plan. As explained in the City's narrative, the projected shortfall in **fine and forfeits** is driven by lower parking court revenues since drivers are reportedly responding to enhanced enforcement and committing fewer violations.

The City collected \$13.7 million in **payroll preparation tax** through the first quarter of 2014, which was \$52,000 (or 0.4 percent) less than in the same period last year. The City currently projects this revenue to fall short of budget by \$877,000 (or 1.6 percent). At that level, payroll preparation tax receipts would be 0.7 percent higher than last year's total of \$54.5 million.

Partially offsetting these variances, the City projects four categories will exceed budget by at least \$500,000. As explained in the City's narratives, **deed transfer tax** is projected to exceed budget due to the sale of a large commercial property and increased residential market sales and **amusement tax** is projected to exceed budget due in part to the Pittsburgh Penguins playoff games. **Facility usage fee** is also projected to exceed budget because of the playoff games.

	Projected FY2014	Budgeted FY2014	Surplus-to- Budget (\$)	Surplus-to- Budget (%)
Amusement Tax	14,181,768	12,960,680	1,221,088	9.4%
Deed Transfer Tax	18,834,751	17,831,723	1,003,028	5.6%
License and Permit	9,703,255	9,056,204	647,051	7.1%
Facility Usage Fee	4,282,586	3,748,846	533,740	14.2%
Total	47,002,360	43,597,453	3,404,907	7.8%

Expenses

The City spent \$128.2 million or 26.3 percent of its annual \$487.1 million operating budget through the first quarter of 2014. Based on those results, the City projects it will spend \$478.0

million this year, which would be \$9.1 million or 1.9 percent less than budgeted.⁵ At that level, 2014 expenditures would be 3.5 percent higher than last year's total of \$461.8 million.⁶

The City projects year-end expenditures will finish at or below budget for seven of the ten subclasses. The subclass with the largest savings by dollar amount is **employee benefits** (\$6.9 million). As noted earlier, 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.⁷ The City also projects it will spend less than budgeted on worker's compensation.

The subclass with the second largest savings by dollar amount is **salaries** (\$3.2 million). The majority of the variance in salaries comes from the Fire Department, where the City projects to spend \$2.6 million (or 6.8 percent) less than budgeted. Salary and headcount trends for the Bureaus of Police and Fire are discussed more below.

The three subclasses where the City projects to spend more than budgeted are professional and technical services (\$649,000 million or 6.1 percent), property services (\$114,000 or 0.5 percent) and supplies (\$443,000 or 3.5 percent).

The City is projected to exceed its budget targets in these subclasses because of prior year encumbrances. Encumbrances are expenditures that the City incurred in 2013, but will not actually be 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 \$10.6 million budget allocation by \$649,000.

Expenditures by department

When compared to the approved 2014 budget, the City projects eight departments or bureaus will spend more than budgeted this year. The Office of Management and Budget will exceed its budget by \$424,000 (or 2.4 percent) because of encumbrances for property services and supplies. The Department of Innovation and Performance (formerly called City Information Systems) will exceed its budget target because of a \$155,000 encumbrance for utilities. Public Works' Bureau of Operations will exceed budget by \$141,000 because of extreme temperatures and snowfall in the first quarter that increased premium pay spending. The other five departments will each exceed budget by less than \$100,000.⁸

The **Bureau of Police** is the City's largest unit by budget size and headcount, and personnel costs account for the majority of the Bureau's spending. The City spent \$16.4 million on

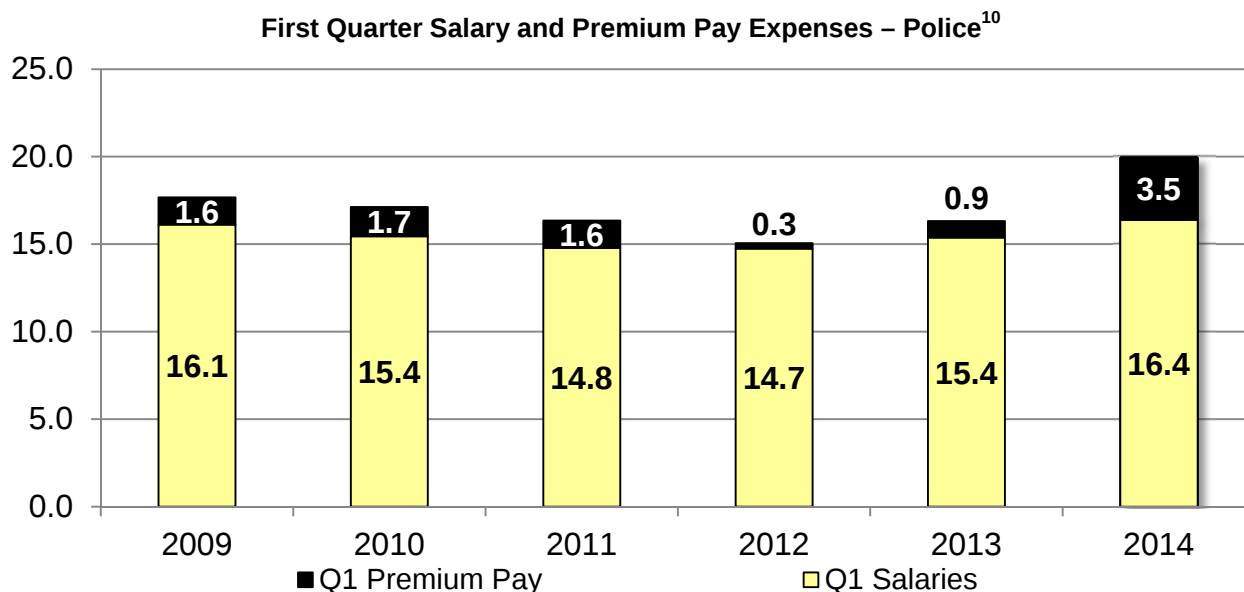
⁵ The City's adopted budget has \$487.1 million in expenditures. The City's quarterly report shows another \$2.9 million re-appropriated from 2013 to cover encumbrances dating back to last year.

⁶ This total comes from the City's Q4 2013 report, so it is a non-audited figure.

⁷ The first 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 \$600,000 and another \$112,000 in federal payroll taxes.

⁸ The other five departments that will exceed their budget targets are Animal Control (\$72,000), Public Safety Administration (\$48,000), Citizens Police Review Board (\$9,000), City Clerk (\$7,000), and the Human Relations Commission (\$300).

salaries, in-grade pay and longevity through the first quarter of 2014, which was \$1.1 million (or 6.9 percent) more than through the same period last year.⁹ When combined with premium pay, the City spent \$19.9 million on these forms of cash compensation through the first quarter this year. That was \$3.6 million (or 22.1 percent) more than the City spent through the first quarter of 2013 and the highest amount spent since 2009.



As explained in the City’s narratives, the higher salary spending was due to higher longevity spending and a one-time bonus awarded to all FOP members that totaled \$856,000 as a result of savings achieved using compensatory time banks rather than overtime. When the City and FOP negotiated the most recent collective bargaining agreement, the parties agreed to allow police officers to take compensatory time in place of court time at the officer’s discretion, up to a maximum of 40 hours per officer. Compensatory time is additional time off paid at the officer’s regular hourly rate while court time may be paid at an overtime rate, depending on how the trial coincides with the officer’s scheduled shift. The compensatory time is less costly in cases where the officer would earn overtime for court appearances. The City and FOP agreed to review the savings from this comp time provision and share any additional savings above those required to bring total officer compensation in line with the 2009 Amended Recovery Plan limits.¹¹

The City’s narrative also explains that the apparent increase in premium pay spending was due in part to a delay in Federal reimbursements for overtime and changes in how the City tracks premium pay related to 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 netted against the

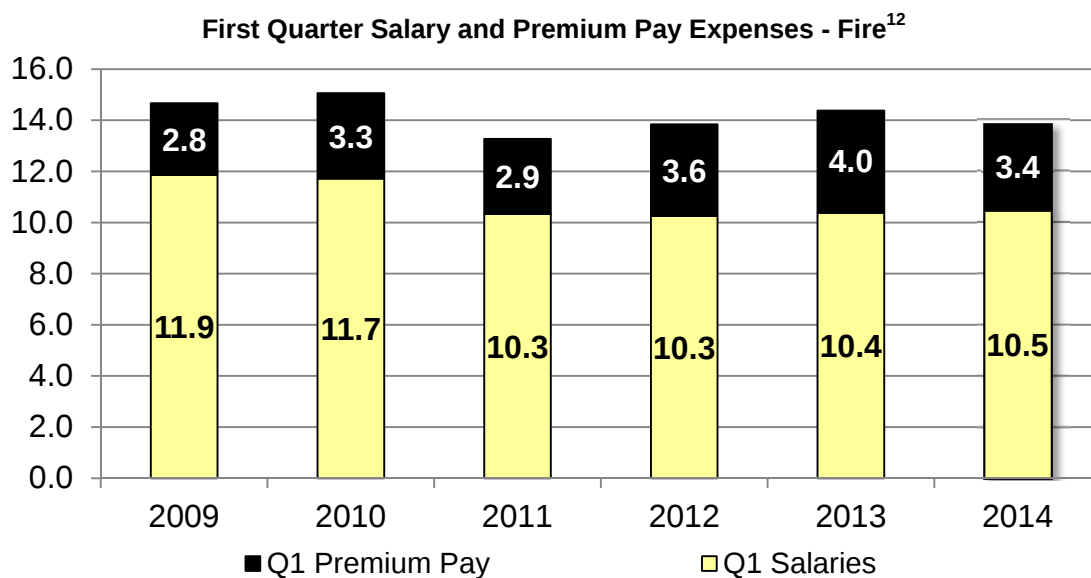
⁹ The comparisons include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

¹⁰ Salary expenditures include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

¹¹ According to the same agreement, if the comp time-court time switch did not generate the level of savings necessary to comply with the Amended Recovery Plan, then officers would receive a smaller wage increase than scheduled in the next year.

premium pay expenditures and reported as a net figure 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 transfer from the Trust Fund to offset them. This new process took effect in the second half of last year so 2014 is the first time the process affects first quarter results.

Looking at the **Bureau of Fire**, the City spent a slightly more on salaries through the first quarter of 2014 than through the same period last year (\$122,000 or 1.2 percent). The Fire Department had 62 firefighter vacancies at the end of Q1 2014. While the City filled some of these vacancies with an April training class of 28 new firefighters, there were still at least 34 vacancies assuming no further attrition or hiring. The vacancy savings partially offset the two percent base wage increase, plus the cost of any applicable step or longevity increases.



The City's narrative also explains the reduction in premium pay, which is mostly driven by firefighters being "called back" to fill open shifts. The City had 17,000 (or 19.6 percent) fewer call back hours in Q1 2014 compared to Q1 2013.

Staffing¹³

As of the last pay period in first quarter of 2014, the total active employee head count across all funds was 3,134, which are 68 people (or 2.1 percent) fewer than in the last pay period of Q4 2013. The table below shows the departments and bureaus that had a net head count change of at least three over this time.

¹² Salary expenditures include in-grade pay and longevity in all years. Uniform allowance is excluded in all years.

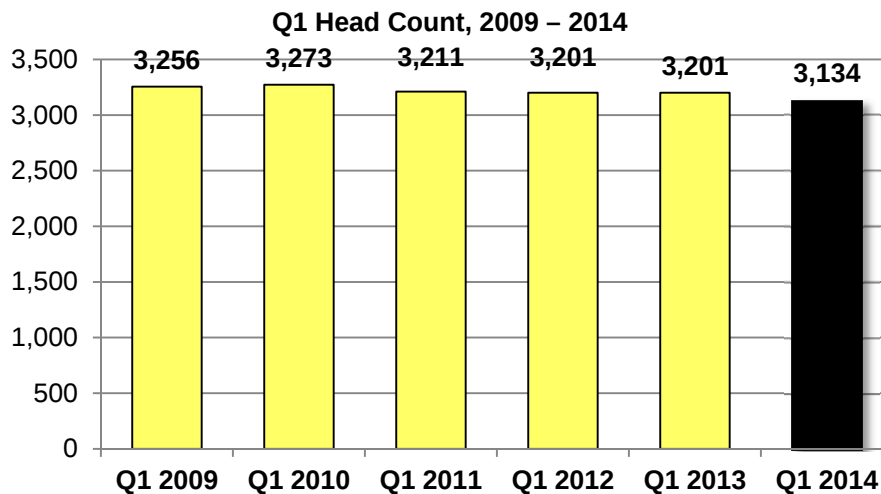
¹³ The headcount figures used here cover all City funds. They include all active employees, including those on various types of leave.

Head Count Change by Department/Bureau

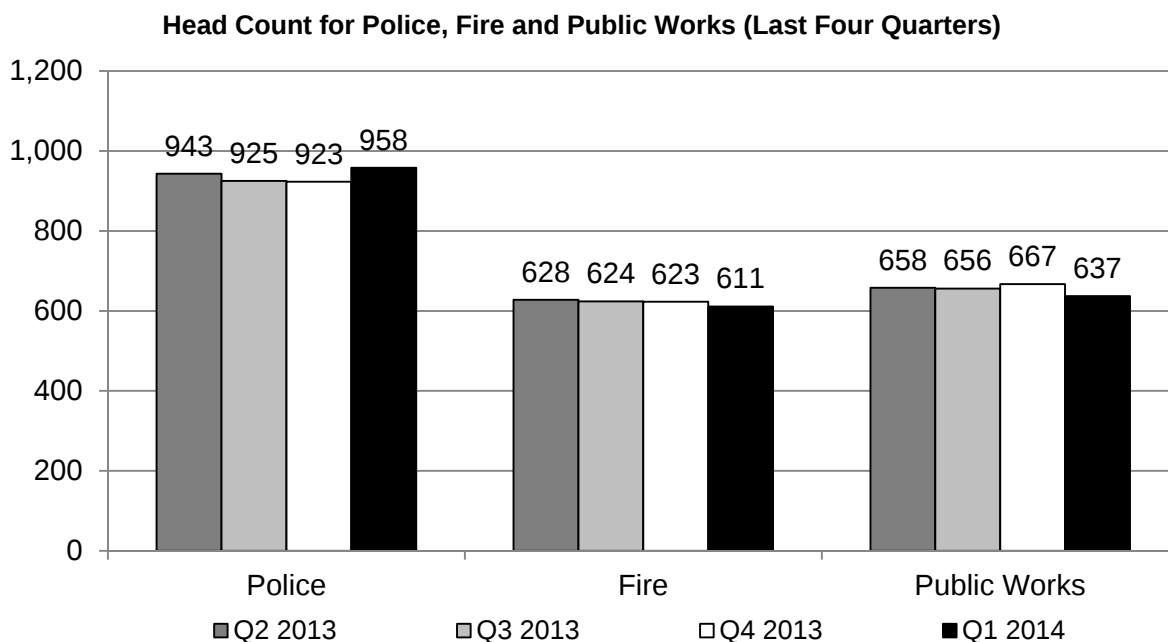
	Q4 2013	Q1 2014	Change	Change (%)
Police	923	958	35	3.8%
Mayor	10	16	6	60.0%
Innovation and Performance	53	57	4	7.5%
Workforce Investment	19	16	-3	-15.8%
City Planning	44	38	-6	-13.6%
Building Inspection	67	61	-6	-9.0%
Finance	93	82	-11	-11.8%
Fire	623	611	-12	-1.9%
School Guard	112	99	-13	-11.6%
Parks	203	179	-24	-11.8%
Public Works	667	637	-30	-4.5%
Citywide	3,202	3,134	-68	-2.1%

A couple factors contribute to the head count reduction. As noted earlier, 65 full-time employees participated in the Severance Incentive Program so their positions were vacated early in the year. Public Works had 22 employees participate and the City will eliminate five positions in that Department. The Parks decrease is related to changes in seasonal positions while the Police increase is attributable to 53 officers entering the Training Academy in March 2014.

The following chart compares head count for the first quarters of 2009 through 2014 to account for seasonal changes during the year. Head count dropped by 67 positions (or 2.1 percent) compared to Q1 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.¹⁴ Fire has fewer employees now than a year ago, but more firefighters are available to fill scheduled shifts. The Bureau's headcount figures for 2013 include 28 recruits who spent the first eight months of last year in training.



Summary

Based on this year's first quarter results, the City projects General Fund revenues will exceed expenditures for a positive operating result of \$6.6 million. Those figures include \$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 (\$475,000 or 0.1 percent).

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 was set before the City had the final tally for revenues in 2013, so this quarterly report is the City's first chance to lower its revenue projections based on last year's experience. The City now projects it will receive \$117.9 million in 2014 current year real estate tax revenue, \$5.7 million (or 4.8 percent) less than budgeted.

On the expenditure side, the City projects it will spend \$191.1 million on salaries and wages,. That amount is \$3.1 million (or 1.6 percent) less than budgeted for the year. The projected totals are lower than budgeted for multiple departments, with the largest difference in the Bureau of Fire.

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

Historical Revenues Tracked According to Former Categories

	1Q FY2010	1Q FY2011	1Q FY2012	1Q FY2013	1Q FY2014	1Q FY13 to 1Q FY14 Difference	% Difference
Real Estate Tax - Current	87,765,515	92,989,670	82,941,344	76,170,459	90,594,780	14,424,321	18.9%
Real Estate Tax - Prior	351,555	999,816	1,570,147	1,347,606	1,312,329	(35,278)	-2.6%
Payroll Prep Tax	12,212,174	12,754,204	12,986,450	13,704,377	13,652,184	(52,192)	-0.4%
Amusement Tax	2,182,494	3,525,045	1,962,074	1,584,901	3,425,638	1,840,737	116.1%
Earned Income Tax	16,361,883	18,486,268	10,291,770	20,926,118	21,372,469	446,352	2.1%
Deed Transfer Tax	3,238,703	4,008,455	2,452,426	3,198,452	4,667,233	1,468,782	45.9%
Parking Tax	9,776,514	10,810,289	11,343,572	11,346,550	11,676,750	330,200	2.9%
EMST/LLST	3,869,479	3,481,481	3,361,093	3,440,246	3,515,810	75,564	2.2%
Business Privilege Tax	183,055	133,213	19,881	13,335	1,563	(11,772)	-88.3%
Facility Usage Fee	762,985	897,961	1,002,794	519,960	946,877	426,916	82.1%
Other Taxes	356,858	429,921	408,251	183,566	311,707	128,141	69.8%
Interest Earned	18,285	29,545	16,999	7,295	9,649	2,354	32.3%
Fines & Forfeit	1,592,975	2,095,002	2,328,572	1,496,851	2,333,020	836,169	55.9%
Liquor, Business & Govt Licenses	146,981	273,222	192,854	178,100	185,019	6,919	3.9%
Rental & Charges	893,540	723,576	N/A	N/A	N/A	N/A	N/A
PSP & POS	688,182	1,354,243	1,713,457	41,886	105,076	63,190	150.9%
Breakeven - BBI	1,538,968	1,323,256	N/A	N/A	N/A	N/A	N/A
Breakeven - EMS	2,710,014	2,467,914	3,234,714	2,931,025	3,134,778	203,754	7.0%

	1Q FY2010	1Q FY2011	1Q FY2012	1Q FY2013	1Q FY2014	1Q FY13 to 1Q FY14 Difference	% Difference
Breakeven - Other	1,274,439	1,309,397	1,355,930	388,395	1,680,720	1,292,325	332.7%
Federal & State Grants	516,100	13,198	0	0	476,031	476,031	N/A
Liquid Fuels	0	0	0	0	0	0	N/A
State Pension Aid	0	0	0	0	0	0	N/A
Non-Profit Payment	37,793	110,988	460,795	27,000	105,430	78,430	290.5%
Reimbursement - CDBG	46,971	0	359,552	0	0	0	N/A
Authority Payments	1,758	2,950	345,572	232,654	2,268	(230,387)	-99.0%
State Utility Distribution	0	0	0	0	0	0	N/A
Act 77 RAD Sales Tax	3,398,419	3,536,387	3,686,138	3,496,716	3,696,892	200,177	5.7%
Miscellaneous	36,812	1,923,413	44,393	7,115	1,700	(5,415)	-76.1%
Econ. Dev. Slots Revenue	0	0	0	0	0	0	N/A
2% Local Share Slots Revenue	3,337,473	0	0	0	5,700,000	5,700,000	N/A
Intergovernmental Fee	198,919	206,787	212,991	624,230	626,175	1,945	0.3%
Total	153,498,842	163,886,202	144,433,820	144,909,042	171,837,939	26,928,897	18.6%

Source: Revenues shown are year-to-date. Data comes from the first quarter reports for 2010 through 2014. Quarterly report numbers are unaudited and subject to change. When the City implemented the new financial management system in 2012, it began tracking the items in the former Breakeven – BBI and Rentals and Charges categories differently so the revenues for those categories are not shown after 2011.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending March 31, 2014

Revenues

2014 Monthly Revenue Summary

	Jan Actual	Feb Actual	Mar Actual	1st Quarter Actual Total	Year-to-Date & Projected	Total Budget	Variance Projected to Budget	% Variance Actual to Budget
Real Estate Taxes	940,508	16,003,098	75,121,477	92,065,084	123,089,034	128,770,493	(5,681,459)	-4.41%
Other Taxes	6,816	652	905	8,373	37,425	49,701	(12,276)	-24.7%
Amusement Tax	542,042	2,076,965	806,661	3,425,668	14,181,768	12,960,680	1,221,088	9.4%
Earned Income Tax	3,157,473	12,108,165	6,128,771	21,394,408	83,425,140	83,404,036	21,104	0.0%
Deed Transfer Tax	1,964,628	915,262	1,787,343	4,667,233	18,834,751	17,831,723	1,003,028	5.6%
Parking Tax	4,094,071	3,490,871	4,093,311	11,678,253	50,725,607	50,939,624	(214,017)	-0.4%
Institution and Service Privilege Tax	-	1,800	30,684	32,485	490,733	500,074	(9,341)	-1.9%
Facility Usage Fee	615,410	311,863	31,061	958,334	4,282,586	3,748,846	533,740	14.2%
Payroll Preparation Tax	1,025,388	10,422,000	2,265,250	13,712,639	54,882,601	55,759,350	(876,749)	-1.6%
Local Service Tax	1,773,792	1,663,708	97,362	3,534,862	14,019,811	14,054,835	(35,024)	-0.2%
Public Service Privilege	1,838	17,538	-	19,376	1,135,753	1,221,664	(85,911)	-7.0%
Act 77 - Tax Relief	1,724,166	1,972,727	-	3,696,892	12,733,092	12,637,156	95,936	0.8%
License and Permit	583,630	814,807	852,504	2,250,941	9,703,255	9,056,204	647,051	7.1%
Charges for Services	2,303,407	2,078,441	1,386,389	5,768,237	28,261,406	28,331,214	(69,808)	-0.2%
Fines and Forfeits	174,413	2,243,752	(85,144)	2,333,020	8,964,291	9,384,701	(420,410)	-4.5%
Intergovernmental	2,268	5,100,000	1,076,031	6,178,299	50,388,003	50,091,801	296,202	0.6%
Investment Earnings	1,514	5,402	2,733	9,649	109,596	109,598	(2)	0.0%
Non-Profit Payment for Services	74,296	(25,209)	56,342	105,430	2,207,192	2,093,801	113,391	5.4%
Miscellaneous	600	1,000	100	1,700	15,997	16,821	(824)	-4.9%
Beginning Fund Balance	7,100,000	-	-	7,100,000	7,100,000	7,100,000	-	-
Total Revenues	26,086,258	59,202,844	93,651,781	178,940,883	484,588,042	488,062,322	(3,474,280)	-0.7%

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending March 31, 2014

Expenditures

2014 Monthly Expenditure Summary

All Departments

	Jan	Feb	Mar	1st Quarter	Year-to-date and Projected	Adopted	Reapprop. of	Final
	Actual	Actual	Actual	Actual Total		Budget	P/Y Enc.	Budget
City Council	94,191	115,234	107,497	316,922	1,514,861	1,559,374	-	1,559,374
City Clerk	82,095	51,649	46,430	180,174	906,856	899,951	55,799	955,750
Mayor's Office	1,363	41,409	6,579	49,352	1,044,098	1,275,573	-	1,275,573
Neighborhood Empowerment	2,046	1,194	1,987	5,227	447,412	461,678	2,000	463,678
Bureau of Management & Budget	569,646	1,183,578	2,042,086	3,795,310	17,810,796	17,386,437	492,454	17,878,891
Innovation and Performance	1,534,808	1,356,073	1,263,533	4,154,414	14,037,610	13,883,804	155,247	14,039,051
Human Relations Commission	18,479	20,618	19,462	58,558	259,932	259,628	3,262	262,890
Controller's Office	181,420	188,938	191,316	561,674	3,037,740	3,179,382	45,220	3,224,602
Finance	671,819	12,984,502	27,605,359	41,261,681	149,782,881	150,190,450	544,557	150,735,007
Law	235,582	166,601	195,167	597,350	3,796,290	4,135,140	100,845	4,235,985
OMI	44,318	37,485	49,363	131,165	593,534	598,065	6,170	604,235
Personnel & CSC	8,223,371	12,011,082	7,387,903	27,622,357	95,798,788	101,912,178	728,955	102,641,133
City Planning	129,866	166,950	187,616	484,432	2,162,712	2,208,382	40,907	2,249,289
Public Safety Administration	99,783	89,714	98,570	288,066	2,929,917	2,881,941	150,299	3,032,240
Emergency Medical Services	1,000,208	1,099,801	996,115	3,096,125	13,223,094	13,269,178	11,426	13,280,604
Police	5,880,501	9,288,405	5,750,724	20,919,630	72,165,605	72,346,870	24,439	72,371,309
Fire	4,325,325	5,575,101	4,638,984	14,539,409	54,277,073	56,231,566	18,894	56,250,460
Bureau of Building Inspection	232,995	233,657	223,854	690,506	3,445,485	3,585,403	113	3,585,516
Animal Control	89,647	57,321	301,034	448,002	1,471,190	1,399,038	385,381	1,784,419
Public Works-Administration	61,834	84,798	79,612	226,244	972,397	982,271	-	982,271
Public Works-Operations	1,478,083	1,749,845	1,494,146	4,722,074	19,393,600	19,253,029	17,847	19,270,876
Public Works-Environmental Services	961,954	786,774	714,179	2,462,906	11,572,191	11,701,659	158	11,701,817
Public Works-Transportation & Engineering	133,196	173,472	224,881	531,550	2,906,103	3,074,197	-	3,074,197
Parks & Recreation	244,089	218,225	236,946	699,261	3,894,865	3,921,064	43,098	3,964,162
Citizens Police Review Board	42,081	32,311	27,017	101,409	517,778	508,847	37,971	546,818
Finance BPFAS	57,101	60,478	60,053	177,632	-	-	-	-
EORC	14,953	15,249	14,170	44,371	-	-	-	-
TOTAL	26,410,754	47,790,465	53,964,583	128,165,801	477,962,807	487,105,105	2,865,042	489,970,147

2014 Monthly Expenditure Summary

All Departments - By Subclass

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings) /
	Actual	Actual	Actual	Actual Total	and Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	14,725,497	19,740,555	14,972,506	49,438,558	191,145,159	194,308,203	-	194,308,203	(3,163,044)
Employee Benefits	8,233,276	24,603,043	7,445,264	40,281,583	147,406,984	154,326,089	334,192	154,660,281	(7,253,297)
Professional and Technical Services	952,115	406,706	803,725	2,162,545	11,246,146	10,597,408	1,669,983	12,267,391	(1,021,244)
Property Services	1,366,520	1,720,802	2,282,465	5,369,787	21,860,709	21,746,540	389,827	22,136,367	(275,658)
Other Services	198,182	143,713	74,451	416,346	1,888,188	1,966,197	62,026	2,028,223	(140,035)
Supplies	738,875	1,149,178	1,280,621	3,168,675	13,172,915	12,730,117	402,523	13,132,640	40,275
Property	174,518	7,743	27,339	209,601	1,984,988	2,004,135	6,491	2,010,626	(25,638)
Miscellaneous	21,771	18,725	50,476	90,971	1,988,982	2,157,348	-	2,157,348	(168,366)
Debt Service	-	-	27,027,736	27,027,736	87,268,736	87,269,068	-	87,269,068	(332)
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	26,410,754	47,790,465	53,964,583	128,165,801	477,962,808	487,105,105	2,865,042	489,970,147	(12,007,339)

2014 Monthly Expenditure Summary

City Council

	Jan	Feb	Mar	1st Quarter Actual Total	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
Salaries and Wages	94,090	109,401	107,430	310,921	1,467,704	1,519,374	-	1,519,374	(51,670)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	-	1,302	-	1,302	2,604	-	-	-	2,604
Property Services	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Supplies	101	4,531	67	4,699	44,552	40,000	-	40,000	4,552
Property	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	94,191	115,234	107,497	316,922	1,514,861	1,559,374	-	1,559,374	(44,514)

2014 Monthly Expenditure Summary

City Clerk's Office

	Jan	Feb	Mar	1st Quarter Actual Total	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
Salaries and Wages	40,106	41,216	41,231	122,553	646,747	678,979	-	678,979	(32,232)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	31,438	5,287	2,280	39,004	196,267	163,288	50,988	214,276	(18,008)
Property Services	368	-	-	368	4,598	6,000	-	6,000	(1,402)
Other Services	114	1,584	552	2,250	13,888	16,300	-	16,300	(2,412)
Supplies	5,842	1,443	604	7,889	28,648	28,884	700	29,584	(935)
Property	4,228	2,120	1,764	8,111	16,708	6,500	4,112	10,612	6,096
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	82,095	51,649	46,430	180,174	906,856	899,951	55,799	955,750	(48,893)

2014 Monthly Expenditure Summary

Mayor's Office

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	-	-	-	-	874,266	1,094,268	-	1,094,268	(220,002)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	30	41,011	4,598	45,639	144,642	152,440	-	152,440	(7,798)
Property Services	-	-	-	-	3,755	5,632	-	5,632	(1,877)
Other Services	-	-	392	392	1,486	-	-	-	1,486
Supplies	1,047	398	1,590	3,035	17,507	20,000	-	20,000	(2,493)
Property	286	-	-	286	2,442	3,233	-	3,233	(791)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	1,363	41,409	6,579	49,352	1,044,098	1,275,573	-	1,275,573	(231,475)

2014 Monthly Expenditure Summary
Bureau of Neighborhood Empowerment

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	-	-	-	-	383,932	386,007	-	386,007	(2,075)
Employee Benefits	1,760	1,194	1,760	4,714	4,714	-	-	-	4,714
Professional and Technical Services	-	-	-	-	35,250	45,000	2,000	47,000	(11,750)
Property Services	-	-	-	-	3,000	4,000	-	4,000	(1,000)
Other Services	-	-	227	227	3,227	4,000	-	4,000	(773)
Supplies	-	-	-	-	8,575	11,433	-	11,433	(2,858)
Property	286	-	-	286	8,715	11,238	-	11,238	(2,523)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	2,046	1,194	1,987	5,227	447,412	461,678	2,000	463,678	(16,265)

2014 Monthly Expenditure Summary

Office of Management and Budget

	Jan	Feb	Mar	1st Quarter Actual Total	Year-to-date & Projected	Adopted Budget	Reappropriation P/Y Enc.	Final Budget	(Savings)/ Overage
Salaries and Wages	-	-	-	-	1,215,520	1,255,560	-	1,255,560	(40,040)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	35,471	91,026	259,145	385,642	1,210,642	935,000	93,225	1,028,225	182,417
Property Services	220,231	587,016	1,066,386	1,873,633	8,818,825	8,688,170	197,467	8,885,637	(66,812)
Other Services	46	484	2,872	3,402	167,277	218,500	-	218,500	(51,223)
Supplies	313,898	505,052	713,593	1,532,543	6,392,443	6,281,207	201,762	6,482,969	(90,526)
Property	-	-	90	90	6,090	8,000	-	8,000	(1,910)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	569,646	1,183,578	2,042,086	3,795,310	17,810,796	17,386,437	492,454	17,878,891	(68,094)

Professional & Technical Services

Administrative Fees	-	-	-	-	-	4,000	-	4,000	(4,000)
Workforce Training	-	969	551	1,520	1,520	6,000	-	6,000	(4,480)
Protective/Investigative	35,471	12,245	37,253	84,968	84,968	925,000	-	925,000	(840,032)
Repairs	-	27,812	221,342	249,154	924,154	-	-	-	924,154
Maintenance/Misc.	-	-	-	-	-	-	-	-	-
Professional Services	-	50,000	-	50,000	200,000	-	93,225	93,225	106,775
Total	35,471	91,026	259,145	385,642	1,210,642	935,000	93,225	1,028,225	182,417

Property Services

Cleaning	84,821	105,007	64,599	254,428	799,808	727,173	-	727,173	72,635
Landscaping	-	-	-	-	5,493	7,324	-	7,324	(1,831)
Maintenance	804	474,239	922,768	1,397,811	5,749,061	5,801,667	13,037	5,814,704	(65,643)
Building-Systems	12,983	36	55,080	68,098	124,749	75,534	-	75,534	49,215
Land & Buildings	115,442	34	-	115,475	1,990,475	1,929,054	173,994	2,103,048	(112,573)
Office Equipment	6,182	7,700	23,939	37,821	145,821	144,000	10,435	154,435	(8,614)
Machinery & Equipment	-	-	-	-	3,418	3,418	-	3,418	-
Total	220,231	587,016	1,066,386	1,873,633	8,818,825	8,688,170	197,467	8,885,637	(66,812)

Supplies

Office Supplies	219	446	566	1,231	2,131	24,040	1,657	25,697	(23,567)
Operational Supplies	65	(10,605)	17	(10,523)	(1,523)	3,000	-	3,000	(4,523)
Fuel	313,614	312,185	368,435	994,234	4,294,234	4,350,000	-	4,350,000	(55,766)
Parts	-	203,025	344,575	547,601	2,097,601	1,904,167	200,105	2,104,272	(6,671)
Total	313,898	505,052	713,593	1,532,543	6,392,443	6,281,207	201,762	6,482,969	(90,526)

2014 Monthly Expenditure Summary

Department of Innovation and Performance

	Jan	Feb	Mar	1st Quarter Actual Total	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
Salaries and Wages	203,046	208,511	216,691	628,248	3,083,382	3,168,990	-	3,168,990	(85,608)
Employee Benefits	3,386	-	-	3,386	14,277	14,522	-	14,522	(245)
Professional and Technical Services	315,962	110,055	18,664	444,681	1,826,425	1,952,872	-	1,952,872	(126,447)
Property Services	710,251	875,901	952,735	2,538,887	7,762,960	7,488,138	155,247	7,643,385	119,575
Other Services	118,335	106,087	34,888	259,310	864,498	870,282	-	870,282	(5,784)
Supplies	37,308	55,519	40,556	133,383	325,550	333,000	-	333,000	(7,450)
Property	146,520	-	-	146,520	160,520	56,000	-	56,000	104,520
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	1,534,808	1,356,073	1,263,533	4,154,414	14,037,610	13,883,804	155,247	14,039,051	(1,439)

Property Services

Cleaning	-	-	-	-	-	-	-	21,739	(21,739)
Maintenance	-	-	-	-	-	21,739	-	-	-
Building-General	-	-	-	-	-	-	-	-	795
Building-Systems	-	-	795	795	795	-	64	16,874	29,366
Office Equipment	105	40,421	5,713	46,240	46,240	16,810	-	4,089	232,306
Machinery & Equipment	3,448	4,000	225,099	232,547	236,395	4,089	-	5,130,183	(300,045)
Electric	390,592	362,937	503,075	1,256,603	4,830,138	4,975,000	155,183	1,845,000	(94,368)
Natural Gas	152,397	338,426	114,962	605,785	1,750,632	1,845,000	-	500,000	218,301
Sewer	-	-	-	-	-	-	-	125,500	4,113
Steam	81,056	131,032	98,894	310,982	718,301	500,000	-	-	-
Water	82,653	(914)	4,196	85,935	129,613	125,500	-	-	-
Total	710,251	875,901	952,735	2,538,887	7,712,114	7,488,138	155,247	7,643,385	68,729

2014 Monthly Expenditure Summary

Commission on Human Relations

	Jan	Feb	Mar	1st Quarter Actual Total	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
Salaries and Wages	18,479	18,808	18,808	56,095	239,614	239,083	-	239,083	531
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	-	1,526	352	1,878	16,567	16,375	3,210	19,585	(3,018)
Property Services	-	-	-	-	769	974	52	1,026	(256)
Other Services	-	-	-	-	-	-	-	-	-
Supplies	-	284	302	586	2,983	3,196	-	3,196	(213)
Property	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	18,479	20,618	19,462	58,558	259,932	259,628	3,262	262,890	(2,956)

2014 Monthly Expenditure Summary

Controller's Office

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	176,786	187,496	190,092	554,374	2,858,948	2,995,947	-	2,995,947	(136,999)
Employee Benefits	-	-	-	-	9,165	12,220	-	12,220	(3,055)
Professional and Technical Services	4,112	1,240	-	5,352	124,005	113,000	45,204	158,204	(34,200)
Property Services	-	-	-	-	16,125	21,500	-	21,500	(5,375)
Other Services	159	157	235	551	9,551	12,000	-	12,000	(2,449)
Supplies	363	45	141	550	13,369	17,076	16	17,092	(3,723)
Property	-	-	848	848	6,577	7,639	-	7,639	(1,062)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	181,420	188,938	191,316	561,674	3,037,740	3,179,382	45,220	3,224,602	(186,863)

2014 Monthly Expenditure Summary

Department of Finance

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	229,557	224,304	223,236	677,098	2,983,473	2,998,288	-	2,998,288	(14,815)
Employee Benefits	193,590	12,744,316	239,696	13,177,602	54,791,215	55,362,797	-	55,362,797	(571,583)
Professional and Technical Services	184,371	(8,087)	72,821	249,105	3,251,380	3,083,413	402,047	3,485,460	(234,080)
Property Services	876	429	-	1,305	20,182	25,169	-	25,169	(4,987)
Other Services	42,955	6,099	6,367	55,421	232,437	236,000	21	236,021	(3,584)
Supplies	19,721	17,440	24,864	62,025	1,164,894	1,136,815	142,489	1,279,304	(114,410)
Property	750	-	10,639	11,390	40,565	38,900	-	38,900	1,665
Miscellaneous	-	-	-	-	30,000	40,000	-	40,000	(10,000)
Debt Service	-	-	27,027,736	27,027,736	87,268,736	87,269,068	-	87,269,068	(332)
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	671,819	12,984,502	27,605,359	41,261,681	149,782,881	150,190,450	544,557	150,735,007	(952,126)

Employee Benefits

Pension Contribution	-	12,453,574	-	12,453,574	34,782,298	31,438,297	-	31,438,297	3,344,001
Retiree Contribution	166,025	165,058	164,038	495,121	1,980,121	2,276,000	-	2,276,000	(295,879)
Widower Contribution	6,700	6,700	6,900	20,300	83,300	155,000	-	155,000	(71,700)
Survivor Contribution	15,110	15,110	13,910	44,129	170,129	525,000	-	525,000	(354,871)
Additional Pension Contribution	-	-	-	-	15,032,000	18,376,000	-	18,376,000	(3,344,000)
Early Retirement Healthcare	-	-	-	-	-	-	-	-	-
Retired Police Officer	1,000	1,000	1,000	3,000	12,000	26,500	-	26,500	(14,500)
Retired Firefighters	2,700	102,874	53,848	159,422	183,722	66,000	-	66,000	117,722
Tuition Reimbursement	2,055	-	-	2,055	-	-	-	-	-
OPEB Contribution	-	-	-	-	2,500,000	2,500,000	-	2,500,000	-
Total	193,590	12,744,316	239,696	13,177,602	54,743,571	55,362,797	-	55,362,797	(619,226)

2014 Monthly Expenditure Summary

Department of Law

	Jan	Feb	Mar	1st Quarter Actual Total	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
Salaries and Wages	128,267	132,299	133,799	394,365	1,828,375	1,930,768	-	1,930,768	(102,393)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	79,074	12,364	9,867	101,304	452,362	538,661	100,845	639,506	(187,145)
Property Services	-	-	-	-	4,008	8,015	-	8,015	(4,008)
Other Services	-	-	-	-	489	978	-	978	(489)
Supplies	6,470	3,213	1,025	10,709	36,636	29,897	-	29,897	6,739
Property	-	-	-	-	12,616	16,821	-	16,821	(4,205)
Miscellaneous	21,771	18,725	50,476	90,971	1,461,805	1,610,000	-	1,610,000	(148,195)
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	235,582	166,601	195,167	597,350	3,796,290	4,135,140	100,845	4,235,985	(439,696)

2014 Monthly Expenditure Summary

Office of Municipal Investigations

	Jan	Feb	Mar	1st Quarter Actual Total	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Actual	(Savings)/ Overage
Salaries and Wages	30,108	30,576	42,779	103,463	471,188	478,043	-	478,043	(6,855)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	5,263	5,348	462	11,073	76,648	87,433	-	87,433	(10,785)
Property Services	960	58	26	1,043	6,856	7,750	-	7,750	(894)
Other Services	519	1,425	4,952	6,896	15,896	12,000	-	12,000	3,896
Supplies	6,456	78	337	6,871	15,878	5,839	6,170	12,009	3,869
Property	1,012	-	808	1,820	7,070	7,000	-	7,000	70
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	44,318	37,485	49,363	131,165	593,534	598,065	6,170	604,235	(10,699)

2014 Monthly Expenditure Summary

Department of Personnel

	Jan	Feb	Mar	1st Quarter	Year-to-date & Projected	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total		Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	122,169	124,260	130,331	376,761	1,646,477	1,639,303	-	1,639,303	7,174
Employee Benefits	8,033,641	11,853,774	7,203,287	27,090,702	92,540,678	98,880,876	334,192	99,215,068	(6,674,390)
Professional and Technical Services	58,483	10,921	39,703	109,107	748,940	519,354	333,758	853,112	(104,171)
Property Services		(12)		(12)	6,463	8,633	-	8,633	(2,170)
Other Services	8,219	18,388	10,502	37,110	308,049	300,247	61,005	361,252	(53,203)
Supplies	859	3,176	4,080	8,115	30,187	29,429	-	29,429	758
Property		575		575	26,327	34,336	-	34,336	(8,009)
Miscellaneous				-	491,667	500,000	-	500,000	(8,333)
Debt Service				-	-	-	-	-	-
Transfers				-	-	-	-	-	-
TOTAL	8,223,371	12,011,082	7,387,903	27,622,357	95,798,788	101,912,178	728,955	102,641,133	(6,842,345)

Employee Benefits									
Health Insurance	2,939,743	5,657,193	2,695,426	11,292,353	34,692,353	32,801,363	265,491	33,066,854	1,625,499
Other Insurance/Benefits	205,095	199,062	218,068	622,225	2,584,841	2,509,746	7,147	2,516,893	67,948
Retiree Health Insurance	1,871,025	3,657,169	2,001,362	7,529,555	25,541,811	21,693,423	-	21,693,423	3,848,388
Medicare Retiree Benefits	-	-	-	-	-	4,300,000	-	4,300,000	(4,300,000)
Social Security	580,076	610,114	540,848	1,731,039	6,598,674	7,785,608	-	7,785,608	(1,186,934)
Unemployment Compensation	270,858	-	102	270,960	271,877	372,762	4,690	377,452	(105,576)
Medical W/C	-	-	-	-	-	4,250,000	-	4,250,000	(4,250,000)
Indemnity W/C	1,600,000	1,600,000	1,600,000	4,800,000	19,200,000	14,300,000	-	14,300,000	4,900,000
Legal W/C	-	10,313	-	10,313	10,313	1,329,860	56,864	1,386,724	(1,376,412)
Workers' Comp- Settlements	-	-	-	-	-	1,000,000	-	1,000,000	(1,000,000)
Personal Leave Buyback	566,844	15,881	33,618	616,343	918,908	1,332,763	-	1,332,763	(413,855)
Tuition Reimbursement	-	-	-	-	-	1,181	-	1,181	(1,181)
Retirement Severance	-	104,052	113,862	217,915	1,242,675	600,000	-	600,000	642,675
SIP	-	-	-	-	1,479,228	6,604,170	-	6,604,170	(5,124,942)
Total	8,033,641	11,853,774	7,203,287	27,090,702	92,540,678	98,880,876	334,192	92,610,898	(6,674,390)

2014 Monthly Expenditure Summary

City Planning

	Jan	Feb	Mar	1st Quarter	Year-to-date & Projected	Adopted	Reapprop. of	Final	(Savings)/ Overage
	Actual	Actual	Actual	Actual Total		Budget	P/Y Enc.	Budget	
Salaries and Wages	139,060	118,589	120,554	378,204	1,810,745	1,862,304	-	1,862,304	(51,559)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	16,701	21,010	61,054	98,764	305,406	295,067	39,788	334,855	(29,450)
Property Services	160	-	-	160	5,934	7,699	-	7,699	(1,765)
Other Services	479	23	-	502	4,284	5,042	-	5,042	(758)
Supplies	(29,483)	27,328	6,008	3,853	28,534	31,789	1,119	32,908	(4,374)
Property	2,949	-	-	2,949	7,809	6,481	-	6,481	1,328
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	129,866	166,950	187,616	484,432	2,162,712	2,208,382	40,907	2,249,289	(86,578)

2014 Monthly Expenditure Summary
Department of Public Safety - Administration

	Jan	Feb	Mar	1st Quarter Actual Total	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
Salaries and Wages	56,645	63,029	62,267	181,942	1,103,434	1,197,939	-	1,197,939	(94,505)
Employee Benefits	0	0	-	-	-	-	-	-	-
Professional and Technical Services	37,500	26,740	35,888	100,128	603,461	455,000	150,000	605,000	(1,539)
Property Services	5,487	(63)	-	5,424	9,549	5,500	-	5,500	4,049
Other Services	-	7	-	7	1,507	2,000	-	2,000	(493)
Supplies	150	-	415	565	2,065	2,000	-	2,000	65
Property	-	-	-	-	1,209,901	1,219,502	299	1,219,801	(9,901)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	99,783	89,714	98,570	288,066	2,929,917	2,881,941	150,299	3,032,240	(102,324)

2014 Monthly Expenditure Summary

Department of Public Safety - Bureau of EMS

	Jan	Feb	Mar	1st Quarter Actual Total	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
Salaries and Wages	967,901	1,026,185	943,458	2,937,544	12,560,132	12,608,097	-	12,608,097	(47,965)
Employee Benefits	-	126	-	126	2,376	3,000	-	3,000	(624)
Professional and Technical Services	1,807	43,588	1,372	46,767	182,695	178,185	3,052	181,237	1,458
Property Services	90	110	90	290	7,306	9,354	-	9,354	(2,048)
Other Services	8	4	154	167	24,238	31,095	1,000	32,095	(7,857)
Supplies	30,176	29,787	50,093	110,056	372,211	342,166	7,374	349,540	22,671
Property	226	-	948	1,174	74,135	97,281	-	97,281	(23,146)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	1,000,208	1,099,801	996,115	3,096,125	13,223,094	13,269,178	11,426	13,280,604	(57,511)
Salaries & Wages	663,518	644,892	641,377	1,949,787	8,546,609	9,316,016	-	9,316,016	(769,407)
Regular	10,889	10,735	9,338	30,962	133,429	-	-	-	133,429
In Grade	-	23,235	24,982	48,217	230,027	241,995	-	241,995	(11,968)
Longevity	-	-	-	-	-	322,000	-	322,000	(322,000)
Allowances	-	108,882	-	108,882	108,882	120,250	-	120,250	(11,368)
Uniform	293,495	238,441	267,760	799,696	3,541,186	2,607,836	-	2,607,836	933,350
Premium Pay									
Total	967,901	1,026,185	943,458	2,937,544	12,560,132	12,608,097	-	12,608,097	(47,964)

2014 Monthly Expenditure Summary

Department of Public Safety - Bureau of Police

	Jan	Feb	Mar	1st Quarter	Year-to-date & Projected	Adopted	Reapprop. of	Final	(Savings)/ Overage
	Actual	Actual	Actual	Actual Total		Budget	P/Y Enc.	Budget	
Salaries and Wages	5,679,163	9,200,920	5,577,779	20,457,862	70,039,995	70,152,852	-	70,152,852	(112,857)
Employee Benefits	-	2,001	521	2,521	34,771	43,000	-	43,000	(8,229)
Professional and Technical Services	80,954	22,987	12,817	116,757	631,166	672,440	13,439	685,879	(54,712)
Property Services	8,643	9,583	20,343	38,568	208,751	215,910	11,000	226,910	(18,159)
Other Services	3,334	1,994	2,842	8,170	37,045	38,500	-	38,500	(1,455)
Supplies	103,764	50,152	135,792	289,708	1,052,555	1,017,130	-	1,017,130	35,425
Property	4,643	769	631	6,043	161,322	207,038	-	207,038	(45,716)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	5,880,501	9,288,405	5,750,724	20,919,630	72,165,605	72,346,870	24,439	72,371,309	(205,703)
Salaries & Wages	4,318,991	5,176,272	4,354,908	13,850,172	57,399,415	58,836,536	-	58,836,536	(1,437,121)
Salaries	4,318,991	5,176,272	4,354,908	13,850,172	57,399,415	58,836,536	-	58,836,536	(1,437,121)
Premium Pay	1,118,523	1,181,245	1,195,593	3,495,361	8,340,401	7,296,441	-	7,296,441	1,043,960
Longevity	215,161	2,290,409	4,000	2,509,570	3,425,570	3,260,414	-	3,260,414	165,156
In-grade	26,488	22,369	23,278	72,135	318,984	186,336	-	186,336	132,648
Uniform Allowance	-	530,625	-	530,625	555,625	573,125	-	573,125	(17,500)
Total	5,679,163	9,200,920	5,577,779	20,457,862	70,039,995	70,152,852	-	70,152,852	(112,857)

2014 Monthly Expenditure Summary

Department of Public Safety - Bureau of Fire

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reapprop. of	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	4,222,063	5,517,543	4,558,157	14,297,763	53,352,816	55,340,312	-	55,340,312	(1,987,496)
Employee Benefits	-	-	-	-	6,750	9,000	-	9,000	(2,250)
Professional and Technical Services	6,209	2,370	1,988	10,567	119,269	138,000	6,935	144,935	(25,666)
Property Services	2,356	1,220	55	3,631	44,258	53,191	978	54,169	(9,911)
Other Services	-	331	204	535	1,285	1,000	-	1,000	285
Supplies	92,595	52,506	76,344	221,445	689,501	613,094	10,981	624,075	65,426
Property	2,102	1,131	2,236	5,468	63,195	76,969	-	76,969	(13,774)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	4,325,325	5,575,101	4,638,984	14,539,409	54,277,073	56,231,566	18,894	56,250,460	(1,973,386)

Salaries & Wages

Salaries	2,763,675	2,793,730	3,471,483	9,028,888	37,342,735	38,403,939	-	38,403,939	(1,061,204)
In-grade	38,147	14,345	12,003	64,495	195,149	243,869	-	243,869	(48,720)
Longevity	-	1,334,265	72,000	1,406,265	2,356,265	2,609,044	-	2,609,044	(252,779)
Uniform Allowance	-	427,000	-	427,000	427,000	468,300	-	468,300	(41,300)
Leave Buyback	-	-	-	-	-	834,240	-	834,240	(834,240)
Premium Pay	1,420,241	948,202	1,002,671	3,371,114	13,031,667	12,780,920	-	12,780,920	250,747
Total	4,222,063	5,517,543	4,558,157	14,297,763	53,352,816	55,340,312	-	55,340,312	(1,987,496)

2014 Monthly Expenditure Summary

Department of Public Safety - Bureau of Building Inspection

	Jan	Feb	Mar	1st Quarter	Year-to-date	Adopted	Reappropriation	Final	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	Budget	P/Y Enc.	Budget	Overage
Salaries and Wages	224,636	225,939	221,437	672,012	3,305,699	3,423,794	-	3,423,794	(118,095)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	4,061	1,999	595	6,655	36,985	40,440	-	40,440	(3,455)
Property Services	1,099	1,049	1,061	3,210	18,456	20,328	-	20,328	(1,872)
Other Services	1,634	1,496	259	3,389	33,314	39,900	-	39,900	(6,586)
Supplies	1,564	3,174	502	5,240	36,001	40,902	113	41,015	(5,014)
Property	-	-	-	-	13,268	17,691	-	17,691	(4,423)
Miscellaneous	-	-	-	-	1,761	2,348	-	2,348	(587)
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	232,995	233,657	223,854	690,506	3,445,485	3,585,403	113	3,585,516	(140,032)

2014 Monthly Expenditure Summary

Department of Public Safety - Bureau of Animal Care and Control

	Jan	Feb	Mar	1st Quarter Actual Total	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
Salaries and Wages	51,925	52,951	46,814	151,690	716,719	734,538	-	734,538	(17,819)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	37,722	5,288	254,220	297,230	745,734	652,500	384,510	1,037,010	(291,275)
Property Services	-	200	-	200	575	500	-	500	75
Other Services	-	(1,098)	-	(1,098)	(1,098)	-	-	-	(1,098)
Supplies	-	(20)	-	(20)	8,449	10,500	792	11,292	(2,843)
Property	-	-	-	-	810	1,000	80	1,080	(270)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	89,647	57,321	301,034	448,002	1,471,190	1,399,038	385,381	1,784,419	(313,230)

2014 Monthly Expenditure Summary

Public Works - Bureau of Administration

	Jan	Feb	Mar	1st Quarter Actual Total	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
Salaries and Wages	54,118	77,063	64,662	195,843	783,890	771,464	-	771,464	12,426
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	844	37	28	908	12,908	16,000	-	16,000	(3,092)
Property Services	2,463	4,256	4,257	10,976	78,476	90,000	-	90,000	(11,524)
Other Services	45	880	290	1,215	6,465	7,000	-	7,000	(535)
Supplies	2,594	2,563	1,775	6,932	42,788	47,807	-	47,807	(5,019)
Property	1,770	-	8,599	10,369	47,869	50,000	-	50,000	(2,131)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	61,834	84,798	79,612	226,244	972,397	982,271	-	982,271	(9,875)

2014 Monthly Expenditure Summary

Public Works - Bureau of Operations

	Jan	Feb	Mar	1st Quarter Actual Total	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
Salaries and Wages	1,264,204	1,346,816	1,240,678	3,851,699	15,706,481	15,515,218	-	15,515,218	191,263
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	35,345	14,033	17,537	66,915	217,665	201,000	-	201,000	16,665
Property Services	59,145	29,731	24,392	113,268	1,117,044	1,331,000	-	1,338,368	(221,324)
Other Services	4,549	4,295	7,245	16,089	46,839	41,000	7,368	41,000	5,839
Supplies	114,266	354,770	203,517	672,553	2,250,770	2,093,811	10,479	2,104,290	146,480
Property	575	200	777	1,551	54,801	71,000	-	71,000	(16,199)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	1,478,083	1,749,845	1,494,146	4,722,074	19,393,600	19,253,029	17,847	19,270,876	122,724

2014 Monthly Expenditure Summary

Public Works - Bureau of Environmental Services

	Jan	Feb	Mar	1st Quarter Actual Total	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
Salaries and Wages	607,228	581,794	530,287	1,719,309	7,781,573	7,880,943	-	7,880,943	(99,370)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	-	-	-	-	17,250	23,000	-	23,000	(5,750)
Property Services	321,370	178,906	182,374	682,650	3,435,704	3,512,216	-	3,512,216	(76,512)
Other Services	10,919	51	-	10,970	39,470	38,000	-	38,000	1,470
Supplies	22,437	26,022	1,518	49,977	281,319	225,000	158	225,158	56,161
Property	-	-	-	-	13,125	17,500	-	17,500	(4,375)
Miscellaneous	-	-	-	-	3,750	5,000	-	5,000	(1,250)
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	961,954	786,774	714,179	2,462,906	11,572,191	11,701,659	158	11,701,817	(129,626)

2014 Monthly Expenditure Summary

Public Works - Bureau of Transportation & Engineering

	Jan	Feb	Mar	1st Quarter Actual Total	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
Salaries and Wages	132,296	171,840	224,881	529,018	2,826,366	2,957,266	-	2,957,266	(130,900)
Employee Benefits	900	1,632	-	2,532	2,532	-	-	-	2,532
Professional and Technical Services	-	-	-	-	42,917	65,000	-	65,000	(22,083)
Property Services	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	15,186	23,000	-	23,000	(7,814)
Supplies	-	-	-	-	19,102	28,931	-	28,931	(9,829)
Property	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	133,196	173,472	224,881	531,550	2,906,103	3,074,197	-	3,074,197	(168,094)

2014 Monthly Expenditure Summary

Department of Parks & Recreation

	Jan	Feb	Mar	1st Quarter Actual Total	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
Salaries and Wages	189,083	182,391	180,016	551,489	3,139,160	3,153,583	-	3,153,583	(14,423)
Employee Benefits	-	-	-	-	506	674	-	674	(169)
Professional and Technical Services	14,736	(7,457)	7,277	14,555	150,635	162,412	19,028	181,440	(30,804)
Property Services	21,871	27,210	30,746	79,828	209,191	170,785	1,699	172,484	36,707
Other Services	1,044	1,422	2,186	4,651	48,566	58,553	-	58,553	(9,987)
Supplies	8,185	11,712	16,721	36,618	299,434	330,051	20,371	350,422	(50,988)
Property	9,171	2,949	-	12,119	47,374	45,006	2,000	47,006	368
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	244,089	218,225	236,946	699,261	3,894,865	3,921,064	43,098	3,964,162	(69,296)

2014 Monthly Expenditure Summary

Citizen Police Review Board

	Jan	Feb	Mar	1st Quarter	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
	Actual	Actual	Actual	Actual Total		Budget			
Salaries and Wages	22,514	22,896	22,896	68,306	318,524	325,283	-	325,283	(6,759)
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	2,035	4,117	3,059	9,211	94,323	91,528	21,955	113,483	(19,160)
Property Services	11,149	5,208		16,357	77,927	66,076	16,017	82,093	(4,166)
Other Services	5,821	84	285	6,190	14,290	10,800	-	10,800	3,490
Supplies	562	5	778	1,345	8,965	10,160	-	10,160	(1,195)
Property	-	-	-	-	3,750	5,000	-	5,000	(1,250)
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	42,081	32,311	27,017	101,409	517,778	508,847	37,971	546,818	(29,040)

2014 Monthly Expenditure Summary

Finance - Bureau of Procurement, Fleet & Asset Services

	Jan	Feb	Mar	1st Quarter Actual Total	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
Salaries and Wages	57,101	60,478	60,053	177,632	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	-	-	-	-	-	-	-	-	-
Property Services	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	57,101	60,478	60,053	177,632	-	-	-	-	-

2014 Monthly Expenditure Summary

Equal Opportunity Review Commission

	Jan	Feb	Mar	1st Quarter Actual Total	Year-to-date & Projected	Adopted Budget	Reapprop. of P/Y Enc.	Final Budget	(Savings)/ Overage
	Actual	Actual	Actual						
Salaries and Wages	14,953	15,249	14,170	44,371	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Professional and Technical Services	-	-	-	-	-	-	-	-	-
Property Services	-	-	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
TOTAL	14,953	15,249	14,170	44,371	-	-	-	-	-

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending March 31, 2014

Capital Improvement Program

Department Capital Summary

	Jan	Feb	Mar	1st Quarter	Year-to-date	Total	(Savings)/
	Actual	Actual	Actual	Actual Total	& Projected	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	-	-	-	-	-	5,000,000	(5,000,000)
Personnel & CSC	-	-	-	-	-	-	-
City Planning	-	-	-	-	-	510,000	(510,000)
Public Safety Administration	-	-	-	-	-	750,000	(750,000)
Bureau of Emergency Medical Services	-	-	-	-	-	150,000	(150,000)
Bureau of Police	-	-	-	-	-	250,000	(250,000)
Bureau of Fire	-	-	-	-	-	150,000	(150,000)
Bureau of Building Inspection	-	-	-	-	-	1,800,000	(1,800,000)
Public Works	-	-	29,996	29,996	29,996	11,715,000	(11,685,005)
Public Works- Transportation Improvement	-	-	-	-	-	1,825,000	(1,825,000)
Parks & Recreation	-	-	-	-	-	900,000	(900,000)
Urban Redevelopment Authority	-	-	-	-	-	1,325,000	(1,325,000)
TOTAL	-	-	29,996	29,996	29,996	25,000,000	(24,970,005)



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.

PROJECT STATUS

The following is a status update for major projects for the first quarter. Much of the work performed in the first quarter utilized prior years' funding, and therefore, will not be included in the attached summary report.

Street Resurfacing Program The City of Pittsburgh maintains over 861 miles of asphalt streets. During the first quarter, the Department of Public Works publishes the annual paving list for residents to view where street paving will occur in City neighborhoods. This list will be finalized once the streets have been prioritized. During the first quarter, the Department of Public Works' paving team addressed numerous potholes due to our harsh winter.

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. Other funding is distributed by the Allegheny Regional Asset District (ARAD) for work that the City is completing in the regional park located in the City. The City has completed minimal maintenance in the parks during the first quarter.

Transit and Bike Facility Improvements The City of Pittsburgh is continually improving and expanding bicycle and pedestrian infrastructure. At the beginning of 2013, the City initiated a comprehensive bike share program to be completed in 2014, which includes an education and outreach component. The City has begun the planning and design phase for additional bike lanes in anticipation of the Pro Walk, Pro Bike Conference.

City of Pittsburgh

**Quarterly Financial &
Performance Report**

For the Period Ending March 31, 2014

Staffing Summary

CITY OF PITTSBURGH
Employee Headcount Summary (1)

DEPARTMENT	1/10/2014	1/24/2014	2/7/2014	2/21/2014	3/7/2014	3/21/2014
COUNCIL/CLERK'S OFFICE	43	43	44	43	44	43
MAYOR'S OFFICE	16	16	17	17	16	16
DEPT. OF INNOVATION & PERFORMANCE	55	54	53	53	58	57
HUMAN RELATIONS	7	7	7	7	7	5
CONTROLLER	46	46	46	46	46	44
FINANCE	93	92	93	94	89	82
LAW	34	34	35	34	33	33
OMI	8	8	8	8	7	7
EQUAL OPPORTUNITY REVIEW COMMISSION	4	4	4	4	4	4
PERSONNEL & CIVIL SERVICE	34	34	34	33	35	34
WORKFORCE INVESTMENT ACT	19	19	19	19	19	16
CITY PLANNING	46	42	40	40	40	38
PUBLIC SAFETY ADMINISTRATION	15	15	15	15	15	16
EMS	175	173	172	172	172	173
POLICE	923	922	916	912	910	958
SCHOOL GUARDS	105	105	104	104	103	99
FIRE	622	621	618	617	617	611
BUILDING INSPECTION	67	67	66	66	66	61
PUBLIC WORKS	447	445	445	443	438	418
ENVIRONMENTAL SERVICES	195	194	194	193	193	191
ENG. & CONSTRUCTION	33	33	33	33	37	28
ANIMAL CONTROL	15	15	15	15	15	15
PARKS	187	182	183	182	181	179
CITIZENS' POLICE REVIEW BOARD	6	6	6	6	6	6
TOTAL	3,195	3,177	3,167	3,156	3,151	3,134

(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>1/10/2014</u>	<u>1/24/2014</u>	<u>2/7/2014</u>	<u>2/21/2014</u>	<u>3/7/2014</u>	<u>3/21/2014</u>
NO REPRESENTATION	571	560	564	555	553	495
FRATERNAL ORDER OF POLICE	844	843	839	836	834	883
FIREFIGHTERS	613	612	609	608	608	604
PJCBC BLUE COLLAR	350	349	348	350	350	348
TEAMSTERS/REFUSE	183	183	183	183	183	182
AFSCME FOREMAN	44	44	43	43	43	43
SEIU REC TEACHERS	60	58	58	58	58	58
SEIU SCHOOL GUARDS	103	103	102	102	101	99
AFSCME WHITE COLLAR	270	270	267	267	267	267
FRATERNAL ASSOC. OF PROF. PARAMEDICS	157	155	154	154	154	155
TOTAL	3,195	3,177	3,167	3,156	3,151	3,134

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