

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009



**Budget Bureau
Office of Budget and Program Evaluation**

In Cooperation with

Office of the Director of Finance

Office of the Managing Director

November 16, 2009

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

City of Philadelphia
QUARTERLY CITY MANAGERS REPORT
FOR THE PERIOD ENDING SEPTEMBER 30, 2009

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What is the Quarterly City Managers Report?

The Quarterly City Managers Report is a summary report on the finances and management of the City of Philadelphia. It is prepared under the direction of the Mayor's Office by the **Office of Budget and Program Evaluation**, in cooperation with the **Office of the Director of Finance** and the **Office of the Managing Director**. The report is based primarily on information provided to these agencies by City departments and agencies.

The purpose of the **Quarterly City Managers Report** is to provide the senior management of the City of Philadelphia with a clear and timely summary of the City's progress in implementing the financial and management goals of the current year of the City's Five-Year Financial Plan, both on a "Year to Date Actual" basis and on a "Forecast for Full Year" basis.

The **Quarterly City Managers Report** contains the following reports and schedules:

General Fund: The General Fund is the principal operating fund of the City of Philadelphia. (For an explanation of the City's overall financial fund structure, see "Methodology for Financial Reporting" elsewhere in this Report). The **Quarterly City Managers Report** presents an overview of General Fund revenues by major revenue source and obligations by department. Additional detail is provided regarding General Fund direct wage and salary obligations by department; General Fund purchase of service contract obligations; and General Fund overtime utilization. All reports present budget targets, year-to-date actuals and year-end forecasts.

Departmental Full Time Positions: The **Quarterly City Managers Report** includes a report on budgeted and filled full-time positions for all City departments on an All Funds basis. This report presents budget targets, year-to-date actuals and year-end forecasts.

Departmental Leave Usage and IOD Analysis: This section provides tables that show employee leave time as a percentage of the total number of days available to be worked in the quarter. Total leave usage, sick leave usage, and days lost to worker injury are analyzed separately.

Departmental Service Delivery Report: This report includes both quantitative measurements of departmental service levels and qualitative measurements of performance. This report compares service levels year-to-date with original departmental projections and year-end forecasts with original projections and the actual level of service in the prior year.

Water Fund and Aviation Fund: The Water Fund is the fund in which activities related to the City's water supply and wastewater disposal are reported. The Aviation Fund is the fund in which activities related to the operation of the Philadelphia International Airport and the Northeast Philadelphia Airport are reported. The **Quarterly City Managers Report** presents a quarterly overview of Water and Aviation Fund revenues by major revenue source and obligations by department at the end of the quarters concluding in September, December, March and June. All reports present budget targets, year-to-date actuals and year-end forecasts.

Grants Revenue Fund - Unanticipated Grants: A listing is included, of all unanticipated grants received and recorded in the City's Grants Revenue Fund during the preceding three months.

Cash Flow Forecast: Most financial reporting in the **Quarterly City Managers Report** is presented on a modified accrual basis, consistent with the City's accounting methodology. Under the City's modified accrual accounting rules, some revenues are reported on an accrual rather than a cash basis and obligations are recorded when encumbered or expended. To enable the reader to assess the City's actual current and projected year-end cash position, the City Managers Report also presents a cash flow forecast for the fiscal year. Actual cash results are presented for all months of the fiscal year for which cash receipt and disbursement activity has been recorded, and a projection is made for the balance of the fiscal year.

City of Philadelphia
QUARTERLY CITY MANAGERS REPORT
FOR THE PERIOD ENDING September 30, 2009

Introduction

This Quarterly City Manager's Report (QCMR) for the first quarter FY2010 projects that the General Fund will end FY2010 with a fund balance of negative \$31 million. We estimate \$75.7 million in anticipated negative adjustments and \$44.7 million in anticipated positive adjustments based on trends and information through October 30, 2009.

Economic Context

The national and world economies have begun to show signs of economic growth over the last month. On October 29, 2009 the US Bureau of Economic Analysis announced that 3rd Quarter Gross Domestic Product was 3.5% greater than the prior quarter, signaling to many economists and observers that the longest economic contraction in the US in over 60 years was coming to an end. In spite of this welcome news, the job situation has yet to improve: on November 6, the US Bureau of Labor Statistics announced that US unemployment had risen to 10.2%, the highest level of unemployment in the US since 1983. The consumer and residential real estate sectors have improved recently, but continue to display weakness when compared to levels experienced as recently as two years ago.

This weak, but improving, economic context continues to impact the Philadelphia economy and the City of Philadelphia's revenues. Real Estate Transfer taxes have shown sizable improvement as the national housing market has stabilized, while Wage Taxes have shown some unanticipated weakness in the face of continued national job losses and weak growth in wages. Finally, we remain optimistic that as funds from the American Recovery and Reinvestment Act become available they will be spent quickly and provide a much-needed economic boost to the local economy.

Negative Adjustments

There have been a number of developments over the first four months of FY10 that will, in all likelihood, reduce revenues or increase expenditures for the year. These negative adjustments total \$75.7 million for the year and are as follows:

Current Weakness in Wage Tax Collections – Wage tax receipts through October 2009 are 3% below budget for FY10. The weakness was particularly evident in receipts received Between July 1st and September 30th. While receipts improved in October, we are now projecting that wage tax collections will fall short of budget by approximately \$50 million in FY2010. It is unclear what factors have contributed to this weakness, although we believe that the absence of a state budget during the summer prompted many employers dependent on state funding to take actions that resulted in lower wages and fewer employees and lower wage tax remittances to the City.

Department of Human Services Needs Based Budget Gap – Every year the City's Department of Human Services develops a Needs-Based Plan and Budget for Children and Youth Services, in conjunction with the First Judicial District, which it then submits to the Commonwealth of Pennsylvania's Department of Public Welfare for funding. For FY10 the Commonwealth has provided \$5 million less in funding than was anticipated in the Needs Based Plan and Budget adopted by the City and included in the FY10 budget.

Loss of State Police on Patrol Grant – The FY10 Budget also assumed that the Commonwealth would provide \$10 million in grant funds to maintain staffing levels for the Philadelphia Police Department. These grant funds were not included in the final budget adopted by the Commonwealth, requiring the General Fund to absorb the \$10 million loss in funding so that police sworn strength can be maintained at current levels. This loss will impact the City in FY10.

Current Police Spending Trends – Police Department expenditures through the four months of the FY10 Fiscal Year suggests that the Department will exceed its FY10 budget by approximately \$4 million. While this amount represents less than 1% of the total Police Department budget, the modest size of the City's FY10 budgeted fund balance (\$2.9 million) underscores the need to monitor small variations in spending from the adopted budget.

Loss of Fee Revenue for Medical Evaluation Unit – The FY10 budget included approximately \$500,000 in anticipated fee revenue from the City performing medical evaluations for new City employees. We do not anticipate any revenue being realized from this source in FY10.

Recovery Office Funding – To augment the City Recovery Office's efforts to monitor and report on the City's use of American Recovery and Reinvestment Act (ARRA) funds, \$175,000 has been included to hire at least one dedicated staff member to assist the Recovery Officer for the balance of FY10, to purchase approximately 40 licenses for monitoring and reporting software, and to provide resources to conduct pre-audit reviews of ARRA grants received by the City.

Increased Division of Technology Operating Expenditures – The City's Chief Information Officer has identified a number of significant operating issues that will require \$5 million in additional funding for the Division of Technology for the remainder of FY10. Primary among those issues is a critical need to purchase equipment to maintain the operability of the City's network and as well as a need to fund a series of hardware and software maintenance contracts that do not have sufficient funding in the FY10 budget. The Budget Office and DOT are currently preparing a transfer ordinance to submit to City Council to address these issues.

Increase in PICA Debt Service – The Pennsylvania Intergovernmental Cooperation Authority (PICA) will incur additional debt service costs of \$2.5 million annually beginning in FY10, which will reduce the amount of Wage Tax receipts the City will receive from the PICA Wage Tax account. PICA will incur those additional costs as a result of the disruption in the municipal bond market.

Shortfall in Recycling Revenue – Revenue from the sale of recycled materials has diminished in FY10 by approximately \$1.5 million due to the falloff in recyclable materials collected, which we believe is a consequence of the current economic recession. We expect that we will continue to experience reduced revenue from recyclable materials until the economy starts to strengthen.

Additional Negative Risks

In addition to the list of potential negative adjustments listed above there are two areas that carry additional financial risk to the City for FY10 and beyond. The City is currently in arbitration with the Philadelphia Fraternal Order of Police Lodge #5 (the FOP) and Local 22 of the International Association of Fire Fighters (the IAFF). New contracts for employees represented by the American Federation of State, County, and Municipal Employees, District Council 33 and District Council 47 will also be subject to negotiation over the coming months. While we still anticipate awards and

agreements that are consistent with the five year plan, it is not certain these contract arbitration processes and negotiations will result in awards or contracts that reflect the wage and benefit cost assumptions that were included in the Five-Year Financial Plan for FY10-FY14. If awards or contracts are greater than what was anticipated in the FY10-FY14 FYP, fund balances will be negatively affected over the FYP, which would require expenditure adjustments and potential service reductions to ensure a balanced FYP. In addition, the City has anticipated sizable revenues from collection of delinquent taxes in FY10; if these assumptions are not realized this will also negatively affect the FY2010 fund balance.

Positive Adjustments

We have also experienced a number of positive developments over the first four months of FY10 which have helped to offset the negative adjustments detailed above: these positive adjustments total \$44.7 million and are as follows:

Increase in Real Estate Transfer Tax Receipts – Through the first four months of the fiscal year Real Estate Transfer Taxes (RTT) have outperformed budget substantially. Our current estimate is that RTT will exceed the FY10 budget by \$20 million this year if current trends continue for the remaining 8 months of the year. This appears to be a permanent change in the tax base. We remain concerned, however, that the Philadelphia housing market may experience a substantial drop in prices this year, which would affect these new estimates of RTT. In addition, we believe that the Federal first time home buyer's tax credit of \$8,000 may have inflated sales for the last four months.

Increase in Business Privilege Tax Base – Business Privilege Tax (BPT) receipts for FY09 were \$20 million higher than the estimate included in the FY10-FY14 FYP, suggesting that an adjustment to the base for this revenue is in order. Consequently, we have adjusted the base for BPT revenues for FY10.

Stadium debt service savings – We are estimating that we will save approximately \$4.7 million in debt service associated with the outstanding debt for Lincoln Financial Field and Citizen's Bank Park due to the elimination of a litigation reserve no longer needed.

The aggregate of these changes results in a negative estimated fund balance for the General Fund for FY10 of about \$31 million.

Next Steps

The Budget Office recently issued instructions for preparing FY11 budget requests to departments and agencies receiving General Fund support. Those instructions require departments to array proposals and recommendations for reducing their General Fund support by 7.5% for FY11 and for the Five-Year Plan for FY11-FY15. While we do not know at this point which of these proposals will have to be implemented, it is clear that many of them will have to be implemented. We expect to present this proposal for the FY11 budget and the FY11-FY15 Five-Year Plan to the City Council by late January or early February 2010. In addition, we will continue to closely examine every hire, contract and revenue opportunity in order to close FY10's projected gap.

**Stephen J. Agostini
Budget Director
Office of Budget and Program Evaluation
Office of the Director of Finance
City of Philadelphia
November 16, 2009**

TABLE FB-1
QUARTERLY CITY MANAGERS REPORT
FUND BALANCE SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING SEPTEMBER 30 2009
(000 Omitted)

Category	FY 09 Actual	YEAR TO DATE			FISCAL YEAR 2010			FISCAL YEAR 2010		
		Target Budget Plan	Actual	Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Revenues Over (Under)	Adopt. Budget	Target Budget
REVENUES										
Taxes	2,252,818	414,218	398,069	(16,149)	2,339,328	2,346,469	6,141	(1,000)		
Locally Generated Non - Tax Revenues	256,289	58,457	54,824	(3,633)	275,972	258,728	(19,244)	(2,000)		
Revenues from Other Governments	715,698	260,430	111,294	(149,136)	873,897	866,897	(7,000)	28,000		
Other Govts. - PICA City Account (1)	277,738	55,065	51,053	(4,912)	297,239	297,239	(11,500)	(11,500)		
Sub-Total Other Governments	993,436	315,495	162,347	(153,148)	1,171,136	1,136,136	1,152,636	(18,500)	16,500	
Revenues from Other Funds of City	135,338	0	0	0	28,134	28,134	0	0	0	
Other Sources	0	0	0	0	0	0	0	0	0	
Total Revenue and Other Sources	3,637,881	788,170	615,240	(172,930)	3,814,570	3,769,467	3,782,967	(31,603)	13,500	
YEAR TO DATE										
Category	FY 09 Actual	Target Budget Plan	Actual	Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Obligations (Over) Under	Adopt. Budget	Target Budget
OBLIGATIONS / APPROPRIATIONS										
Personal Services	1,406,267	305,750	154	1,358,423	1,357,500	1,361,500	(3,077)	(4,000)		
Personal Services - Employee Benefits	973,223	139,498	0	812,775	830,681	830,681	(17,906)	0		
Sub-Total Employee Compensation	2,379,490	445,402	154	2,171,198	2,188,181	2,192,181	(20,983)	(4,000)		
Purchase of Services	1,174,246	803,125	805,036	(1,911)	1,149,555	1,141,619	1,141,919	(300)	7,636	
Materials, Supplies and Equipment	82,708	22,396	24,110	(1,714)	78,322	73,696	73,696	4,626	0	
Contributions, Indemnities and Taxes	130,009	38,378	37,389	989	117,874	117,874	117,874	0	0	
Debt Service	100,877	38,202	38,202	0	121,867	121,867	121,867	0	0	
Payments to Other Funds	25,306	539	539	0	30,012	28,512	28,512	1,500	0	
Advances & Miscellaneous Payments	22,653	24,172	24,172	0	25,000	25,000	25,000	0	0	
Total Obligations / Appropriations	3,915,288	1,372,213	1,374,696	(2,482)	3,693,829	3,696,750	3,701,050	(7,221)	(4,300)	
Operating Surplus (Deficit)	(277,407)	(584,043)	(759,456)	(175,412)	120,741	72,717	81,917	(38,824)	9,200	
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS										
Net Adjustments - Prior Years	20,695	0	24,500	24,500	24,500	24,500	0	0	0	
Fund for Contingencies										
Operating Surplus/(Deficit) & Prior Year Adj.	(256,712)	(584,043)	(759,456)	(175,412)	145,241	97,217	106,417	(38,824)	9,200	
Prior Year Fund Balance	119,524	0	(59,979)	(137,188)	(137,188)	(137,188)	(77,209)	0		
Year End Fund Balance	(137,188)	(584,043)	(759,456)	(175,412)	85,262	(39,971)	(30,771)	(116,033)	9,200	

(1) PICA City Account = PICA tax minus (PICA expenses + PICA debt service).

NOTE: The material in this report is preliminary and subject to revision and does not represent an official statement of the City of Philadelphia.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

GENERAL FUND

REVENUES

Summary Table R-1
Analysis of Tax Revenue
QUARTERLY CITY MANAGERS REPORT
GENERAL FUND
FOR THE PERIOD ENDING SEPTEMBER 30, 2009
Amounts in Millions

Tax	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons/ Comments
City Wage Tax			(\$41.0)	<p>FY 2009 Base</p> <p>FY 2009 Estimated Actual : \$1,127.3</p> <p>FY 2009 Actual: \$1,117.0</p> <p>Decrease: (\$10.3)</p> <p>FY 2009 to FY 2010 Base Growth Rate:</p> <p>5/09 Estimated Growth Rate: 2.5%</p> <p>Current Estimated Growth Rate: 0%</p> <p>FY 2009 Tax Rate: Res.: 2.48% City , 1.5% PICA : Non-Res.: 3.5392% City</p> <p>FY 2010 Tax Rate: Res.: 2.4296 City , 1.5% PICA : Non-Res.: 3.4997% City</p> <p>The rate reductions are effective July 1</p>
Real Estate Tax				<p>FY 2009 Base</p> <p>FY 2009 Estimated Actual : \$404.8</p> <p>FY 2009 Actual: \$400.1</p> <p>Decrease: (\$4.7)</p> <p>FY 2009 to FY 2010 Base Growth Rate:</p> <p>5/09 Estimated Growth Rate: 3.0%</p> <p>Current Estimated Growth Rate: 1.5%</p> <p>FY 2009 Tax Rate: 33.05 mills City plus 49.59 mills School District Total 82.64 mills</p> <p>FY 2010 Tax Rate: 33.05 mills City plus 49.59 mills School District Total 82.64 mills</p>
Business Privilege Tax	\$20.0			<p>FY 2009 Base</p> <p>FY 2009 Estimated Actual : \$365.7</p> <p>FY 2009 Actual: \$386.0</p> <p>Increase: \$20.3</p> <p>FY 2009 to FY 2010 Base Growth Rate:</p> <p>5/09 Estimated Growth Rate: (5%)</p> <p>Current Estimated Growth Rate: (5%)</p> <p>FY 2009 Tax Rate: 1.415 mills on gross receipts and 6.45% of net income</p> <p>FY 2010 Tax Rate: 1.415 mills on gross receipts and 6.45% of net income</p>
Sales Tax				<p>FY 2009 Base</p> <p>FY 2009 Estimated Actual : \$128.0</p> <p>FY 2009 Actual: \$128.2</p> <p>Increase: \$.2</p> <p>FY 2009 to FY 2010 Base Growth Rate:</p> <p>5/09 Estimated Growth Rate: (5%)</p> <p>Current Estimated Growth Rate: (5%)</p> <p>FY 2009 Tax Rate: 1%</p> <p>FY 2010 Tax Rate: 2% effective October 8, 2009.</p>
Real Estate Transfer Tax	\$20.0			<p>FY 2009 Base</p> <p>FY 2009 Estimated Actual : \$110.6</p> <p>FY 2009 Actual: \$115.1</p> <p>Increase: \$4.5</p> <p>FY 2009 to FY 2010 Base Growth Rate:</p> <p>5/09 Estimated Growth Rate: (24%)</p> <p>Current Estimated Growth Rate: 0%</p> <p>FY 2009 Tax Rate: 3%</p> <p>FY 2010 Tax Rate: 3%</p>
Other Taxes				
Total Variance From TB Plan	\$40.0	(\$41.0)	(\$1.0)	
Difference between FY 2010 Adopted Budget and Target Budget Plan.	\$7.1	\$0.0		
Total Variance From Budget	\$47.1	(\$41.0)	\$6.1	

TABLE R-2
QUARTERLY CITY MANAGERS REPORT
TAX REVENUE SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING SEPTEMBER 30, 2009
(000 Omitted)

Category	FY 09 Actual	YEAR TO DATE			FISCAL YEAR 2010		
		Target Budget	Actual	Over (Under) Target Budget	Adopted Budget	Target Budget	Bureau Projection
						Budget	Bur. Projection Over (Under) Budget
TAX REVENUES							
Wage & Earnings							
<i>Current</i>	1,105,871	281,230	268,387	(12,843)	1,133,983	1,092,993	(41,000)
<i>Prior</i>	11,170	4,944	2,153	(2,791)	12,000	24,000	12,000
Total	1,117,041	286,174	270,540	(15,634)	1,145,983	1,116,993	(29,000)
Real Property							
<i>Current</i>	365,637	10,010	8,801	(1,209)	378,242	370,742	(7,500)
<i>Prior</i>	34,420	10,668	9,201	(1,467)	42,000	42,000	0
Total	400,057	20,678	18,002	(2,676)	420,242	412,742	(7,500)
Business Privilege							
<i>Current</i>	367,074	10,358	13,711	3,353	323,688	349,688	26,000
<i>Prior</i>	18,916	9,933	7,974	(1,959)	25,000	33,000	2,000
Total	385,990	20,291	21,685	1,394	348,688	376,688	(6,000)
Sales							
<i>Current & Prior</i>	128,232	34,233	31,762	(2,471)	234,660	215,301	28,000
Total	128,232	34,233	31,762	(2,471)	234,660	215,301	20,000
Real Estate Transfer							
<i>Current & Prior</i>	115,133	27,097	30,430	3,333	84,745	94,745	20,000
Total	115,133	27,097	30,430	3,333	84,745	94,745	20,000
Net Profits							
Parking	12,199	1,654	1,183	(471)	12,381	14,381	2,000
Amusement	70,381	17,045	17,957	912	70,725	70,725	0
Other	21,379	6,017	5,641	(376)	18,894	20,894	2,000
TOTAL TAX REVENUE	2,252,818	414,218	398,069	(16,149)	2,339,328	2,346,469	6,141
Analysis of City/PICA Wage, Earnings and Net Profits Tax							
City Wage & Earnings Tax	1,117,041	286,174	270,540	(15,634)	1,145,983	1,116,993	(29,000)
PICA Wage & Earnings Tax	340,401	87,416	82,381	(5,035)	352,482	343,482	(9,000)
Total Wage & Earnings Tax	1,457,442	373,590	352,921	(20,669)	1,498,3475	1,460,475	(50,000)
City Net Profits Tax	12,199	1,654	1,183	(471)	12,381	14,381	2,000
PICA Net Profits Tax	8,136	965	173	(792)	8,392	8,392	0
Total Net Profits Tax	20,335	2,619	1,356	(1,263)	20,773	22,773	2,000
PICA Wage & Earnings Tax	340,401	87,416	82,381	(5,035)	352,482	343,482	(9,000)
PICA Net Profits Tax	8,136	965	173	(792)	8,392	8,392	0
Total PICA Wage, Earnings & Net	348,537	88,381	82,554	(5,827)	360,874	351,874	(9,000)
less: PICA Net Debt Service	70,799	0	0	0	63,635	66,135	2,500
equals: PICA City Account	277,738	88,381	82,554	(5,827)	297,259	285,739	(11,500)

Summary Table R-3
Analysis of Locally Generated Non-Tax Revenue and Revenue From Other Governments
QUARTERLY CITY MANAGERS REPORT
GENERAL FUND
FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Amounts in Millions

Non-Tax Revenue	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons/ Comments
Public Health		(\$0.5)		Loss of Medical Evaluation unit fees
Streets		(\$1.5)		Recycling revenue lower than budgeted
Police		(\$10.0)		Police on Patrol grant lower than budgeted
Pica City Account		(\$11.5)		Reduction in wage tax collection and increased debt service.
Human Services	\$38.0			Prior year child welfare payments not received in FY2009.
Total Variance From TB Plan	\$38.0	(\$23.5)	\$14.5	
Difference between FY 2010 Adopted Budget and Target Budget Plan.		(\$52.3)		
Total Variance From Budget	\$38.0	(\$75.8)	(\$37.8)	
Other Revenue Sources and Adjustments	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons/ Comments
Net Revenue from Other Funds				
Net Adjustments - Prior Years				
TOTAL OTHER SOURCES	\$0.0	\$0.0	\$0.0	

TABLE R-4
QUARTERLY CITY MANAGERS REPORT
NON - TAX REVENUE SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING SEPTEMBER 30, 2009
(000 omitted)

Category	FY 09 Actual	YEAR TO DATE			FISCAL YEAR 2010			Current Projection Over (Under) Budget	
		Target Budget	Actual	Actual Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Target Budget	
OTHER GOVERNMENTS									
PICA City Account (1)	277,738	55,065	51,053	(4,012)	297,239	297,239	285,739	(11,500)	(11,500)
Police	5,785	0	0	0	17,260	17,260	7,260	(10,000)	(10,000)
State Reimbursement-Police Training	2,045	0	0	0	2,350	2,350	2,350	0	0
State Reimbursement-Police on Patrol	3,750	0	0	0	14,910	14,910	4,910	(10,000)	(10,000)
Public Health (2)	53,141	14,733	4,939	(9,794)	58,834	58,834	58,834	0	0
Public Property	18,000	0	0	0	18,000	18,000	18,000	0	0
PGW Rental	18,000	0	0	0	18,000	18,000	18,000	0	0
Human Services (2)	501,184	132,750	0	(132,750)	546,782	531,792	569,792	23,000	38,000
Finance	61,240	101,640	102,423	733	148,779	148,779	148,779	0	0
State Pension Fund Aid (Act 205)	59,559	58,000	59,194	1,194	60,000	60,000	60,000	0	0
State Wage Tax Relief Funding	0	43,135	43,135	0	86,725	86,725	86,725	0	0
State Police Fines	989	250	0	(250)	1,000	1,000	1,000	0	0
Other	682	255	94	(161)	1,054	1,054	1,054	0	0
Revenue	29,075	7,500	3,718	(3,782)	30,007	30,007	30,007	0	0
Parking Violation Fines (Net PPA)	29,065	7,500	3,718	(3,782)	30,000	30,000	30,000	0	0
Other	10	0	0	0	7	7	7	0	0
City Treasurer	4,811	0	0	0	5,475	5,475	5,475	0	0
Retail Liquor Licensee	1,070	0	0	0	1,200	1,200	1,200	0	0
State Utility Tax Refund	3,741	0	0	0	4,275	4,275	4,275	0	0
Commerce-Convention Center Offset	24,171	3,207	0	(3,207)	23,207	23,207	3,207	(20,000)	0
First Judicial District	16,159	0	0	0	16,565	16,565	16,565	0	0
State Reimbursement-Intensive Probation	5,421	0	0	0	6,175	6,175	6,175	0	0
State Reimbursement-County Court Costs	9,945	0	0	0	10,075	10,075	10,075	0	0
Other	793	0	0	0	315	315	315	0	0
All Other	2,122	600	214	(386)	8,878	8,878	8,878	0	0
TOTAL OTHER GOVERNMENTS	993,436	315,495	162,347	(153,148)	1,171,136	1,136,136	1,152,636	(18,500)	16,500

(1) PICA City Account = PICA tax minus (PICA expenses + PICA debt service).

(2) See Table R-5 for detail.

Summary Table R-5
QUARTERLY CITY MANAGERS REPORT
Summary of Revenue
Dept. of Human Services/Dept. of Public Health
GENERAL FUND
FOR THE PERIOD ENDING SEPTEMBER 30, 2009
(000 omitted)

AGENCY AND REVENUE SOURCE	FY09 Actual	FY 10 Adopted Budget	FY 10 Target Budget	FY 10 Current Estimate	Increase/ (Decrease) vs Target
PUBLIC HEALTH					
Local Non-Tax Revenue:					
Payments for Patient Care	9,054	9,376	9,376	9,376	0
Pharmacy Fees	1,759	1,686	1,686	1,686	0
Other	668	1,520	1,520	1,020	(500)
Sub-Total Local Non-Tax	11,481	12,582	12,582	12,082	(500)
Revenue from Other Governments:					
State:					
County Health (1)	11,964	11,500	11,500	11,500	0
Medical Assistance-Outpatient (Health Centers)	2,196	7,058	7,058	7,058	0
Medical Assistance-Nursing Home	14,559	16,384	16,384	16,384	0
Medical Assistance-Other	46	51	51	51	0
Federal:					
Medicare-Outpatient (Health Centers)	2,454	1,597	1,597	1,597	0
Medicare-Home Care (Nursing Home)	1,408	1,700	1,700	1,700	0
Medical Assistance-Outpatient (Health Centers)	2,721	3,042	3,042	3,042	0
Medical Assistance-Nursing Home	17,715	17,523	17,523	17,523	0
Medical Assistance-Other	18	30	30	30	0
Summer Food Inspection	60	49	49	49	0
Sub-Total Other Governments	53,141	58,934	58,934	58,934	0
TOTAL, PUBLIC HEALTH	64,622	71,516	71,516	71,016	(500)
HUMAN SERVICES					
Local Non-Tax Revenue:					
Payments for Child Care - S.S.I.	5,096	4,000	4,000	4,000	0
Other	228	500	500	500	0
Sub-Total Local Non-Tax	5,324	4,500	4,500	4,500	0
Revenue from Other Governments:					
State:					
Act 148 Reimbursement (Children & Youth/Juv. Just.) (1)	398,672	370,400	405,330	405,330	0
TANF Transition	2,309	0	0	0	0
Other		0	0	0	0
Federal:					
Title IV-B Reimbursement (C. & Y./Juv. Just.) (1)	2,735	0	0	0	0
T.A.N.F.	41,257	30,205	30,205	30,205	0
Title IV-E Reimbursement	56,211	146,187	96,257	91,257	(5,000)
Title IV-E Reimbursement prior year adjustment	0	0	0	43,000	43,000
Sub-Total Other Governments	501,184	546,792	531,792	569,792	38,000
TOTAL, HUMAN SERVICES	506,508	551,292	536,292	574,292	38,000

(1) Title IV-B funds are provided to the State by the Federal Government and are included in the State's Act 148 grant to the City.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

**GENERAL FUND
OBLIGATIONS**

Table O-1
Analysis of Forecast Year-End Departmental Obligations
QUARTERLY CITY MANAGERS REPORT
GENERAL FUND
FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Note: "Obligations include "Encumbrances," which may be recorded for the entire fiscal year, as well as "Expenditures."

(Amounts in Millions)

Department/Cost Center	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance From TB Plan	"TB Plan": Target Budget Plan Adopted During FY 2010 for FY 2010	Reasons/Comments
Division Of Technology		(\$5.0)			Infrastructure and maintenance upgrades.
Police		(\$4.0)			Increased overtime.
Sinking Fund Commission	\$4.7				Stadium litigation reserve no longer needed.
TOTAL VARIANCE FROM TARGET BUDGET PLAN	\$4.7	(\$9.0)	(\$4.3)		
Difference between FY2010 Adopted Budget and FY2010 Current Target Budget Plan Obligations	\$0.00	(\$2.9)	(\$2.9)		
	Forecast Better Than Budget	Forecast Worse Than Budget	Net Variance From Budget		
TOTAL VARIANCE FROM BUDGET	\$4.70	(\$11.90)	(\$7.2)		

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	YEAR TO DATE			FISCAL YEAR 2010			FULL YEAR			
				Target Budget Plan	Actual	(Over) Under Target Budget.	Actual	(Over) Under Target Budget.	Year End Departmental Projection	Departmental Projection		Departmental (Over) Under Budget	
										Adopted Budget	Target Budget	Adopted Budget	Target Budget
Atwater Kent Museum	4	4	4	4	4	4	0	3	3	3	3	0	0
Full-Time Positions	250,997	256,702	225,971	49,658	49,658	0	0	198,630	198,630	198,630	198,630	0	0
Class 100 Total Oblig./Approp.	12,255	10,197	6,932	82	82	0	0	200	200	200	200	(200)	0
Class 100 Overtime Oblig./Approp.													
Auditing													
Full-Time Positions	120	121	124	123	123	0	0	123	123	123	123	0	0
Class 100 Total Oblig./Approp.	7,039,481	7,104,935	7,362,568	1,525,359	1,564,280	(38,921)	0	6,864,116	6,864,116	6,864,116	6,864,116	0	0
Class 100 Overtime Oblig./Approp.	55,975	88,306	58,793	0	26	(26)	0	0	0	26	26	(26)	0
Board of Building Standards													
Full-Time Positions	2	2	1	1	1	0	0	1	1	1	1	0	0
Class 100 Total Oblig./Approp.	91,419	95,635	91,313	13,425	13,425	0	0	71,542	71,542	71,542	71,542	0	0
Class 100 Overtime Oblig./Approp.	828	2,421	596	0	0	0	0	0	0	0	0	0	0
Board of Ethics													
Full-Time Positions	0	6	9	9	8	1	1	10	9	9	9	1	0
Class 100 Total Oblig./Approp.	0	378,707	677,611	147,301	147,301	0	0	681,100	681,100	681,100	681,100	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0	0
Board of L & I Review													
Full-Time Positions	3	3	2	2	2	0	0	2	2	2	2	0	0
Class 100 Total Oblig./Approp.	179,400	196,609	194,190	25,063	25,063	0	0	140,645	140,645	140,645	140,645	0	0
Class 100 Overtime Oblig./Approp.	2,383	690	0	0	0	0	0	0	0	0	0	0	0
Bd. of Revision of Taxes													
Full-Time Positions	128	139	133	122	122	0	0	125	125	125	125	0	0
Class 100 Total Oblig./Approp.	7,772,791	7,861,365	7,914,757	1,604,081	1,604,081	0	0	7,396,544	7,396,544	7,396,544	7,396,544	0	0
Class 100 Overtime Oblig./Approp.	23,915	29,048	9,591	0	0	0	0	0	0	0	0	0	0
Camp William Penn													
Full-Time Positions	3	1	1	1	1	0	0	1	1	1	(1)	0	0
Class 100 Total Oblig./Approp.	164,382	238,996	31,822	7,354	7,354	0	0	36,697	36,697	36,697	(36,697)	0	0
Class 100 Overtime Oblig./Approp.	90	0	0	0	0	0	0	0	0	0	0	0	0

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	YEAR TO DATE			FISCAL YEAR 2010		
				Target Budget		Actual	(Over) Under Target Budget.		Year End
				Plan	Actual	Target Budget	Budget	Departmental Projection	Departmental Projection
Adopted Budget Target Budget									
Capital Program Office, Mayor -									
Full-Time Positions	14	21	24	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	753,799	1,358,012	2,004,347	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	12,131	23,425	4,575	0	0	0	0	0	0
City Commissioners									
Full-Time Positions	90	91	100	99	99	0	88	88	88
Class 100 Total Oblig./Approp.	4,858,835	5,656,970	6,081,795	1,117,510	1,117,510	0	5,511,210	5,511,210	5,511,210
Class 100 Overtime Oblig./Approp.	1,062,483	1,119,682	1,122,061	41,182	41,182	0	890,423	890,423	890,423
City Council									
Full-Time Positions	187	192	185	180	180	15	195	195	195
Class 100 Total Oblig./Approp.	10,591,117	11,747,063	12,291,886	3,195,960	2,668,520	527,440	12,783,338	12,783,338	12,783,338
Class 100 Overtime Oblig./Approp.	0	0	0	6,000	0	6,000	24,000	24,000	24,000
City Planning Commission									
Full-Time Positions	44	44	42	43	43	0	39	20	20
Class 100 Total Oblig./Approp.	3,042,704	2,990,671	2,885,063	613,814	613,814	0	2,552,098	2,252,098	2,252,098
Class 100 Overtime Oblig./Approp.	85	0	168	0	0	0	0	0	0
City Representative									
Full-Time Positions	0	0	6	7	7	0	7	7	7
Class 100 Total Oblig./Approp.	0	0	387,224	75,129	73,274	1,855	520,408	338,082	338,082
Class 100 Overtime Oblig./Approp.	0	0	11,393	0	0	0	0	0	0
City Treasurer									
Full-Time Positions	11	11	11	12	12	0	13	13	13
Class 100 Total Oblig./Approp.	555,419	637,361	556,470	150,569	150,569	0	653,801	653,801	653,801
Class 100 Overtime Oblig./Approp.	22	8,625	9,987	0	0	0	10,500	10,500	(10,500)
Civil Service Commission									
Full-Time Positions	2	2	2	2	2	0	2	2	2
Class 100 Total Oblig./Approp.	119,559	122,147	139,532	25,610	25,610	0	143,747	143,747	143,747
Class 100 Overtime Oblig./Approp.	345	0	0	0	0	0	0	0	0

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	YEAR TO DATE				FISCAL YEAR 2010			
				Target Budget Plan	Actual	(Over) Under Target Budgt.		Target Budget	Budget	YEAR END	
						Actual	(Over) Under Target Budgt.			Departmental Projection	Departmental Projection
Clerk of Quarter Sessions											
Full-Time Positions	114	117	110	110	110	0	0	115	115	0	0
Class 100 Total Oblig./Approp.	4,642,061	4,807,963	4,881,702	982,748	982,748	0	0	4,837,844	4,737,844	100,000	0
Class 100 Overtime Oblig./Approp.	283,501	273,562	163,348	2,381	2,381	0	0	200,000	184,450	15,550	0
Commerce											
Full-Time Positions	12	13	23	24	21	3	19	16	24	(5)	(8)
Class 100 Total Oblig./Approp.	1,165,372	1,052,506	1,299,648	341,261	256,847	84,414	1,805,402	1,542,402	1,542,402	263,000	0
Class 100 Overtime Oblig./Approp.	18,982	18,023	0	0	0	0	0	0	0	0	0
District Attorney											
Full-Time Positions	424	437	441	439	439	0	449	420	420	29	0
Class 100 Total Oblig./Approp.	27,643,334	29,774,477	29,456,083	6,285,485	6,285,485	0	26,795,257	26,795,257	26,795,257	0	0
Class 100 Overtime Oblig./Approp.	75,652	167,534	174,690	8,688	8,688	0	175,000	175,000	175,000	0	0
Division of Technology											
Full-Time Positions	112	141	146	134	134	0	157	157	157	0	0
Class 100 Total Oblig./Approp.	6,699,907	9,634,660	8,859,109	2,150,488	2,150,488	0	10,171,546	10,171,546	10,171,546	0	0
Class 100 Overtime Oblig./Approp.	26,852	268,625	134,528	8,570	8,570	0	35,000	35,000	35,000	0	0
Fairmount Park											
Full-Time Positions	155	156	159	158	158	0	170	170	170	0	0
Class 100 Total Oblig./Approp.	8,641,840	9,255,784	8,757,179	2,150,429	2,150,429	0	8,733,525	8,733,525	8,733,525	0	0
Class 100 Overtime Oblig./Approp.	1,545,224	1,762,220	1,329,249	474,259	474,259	0	1,299,709	1,299,709	1,299,709	0	0
Finance											
Full-Time Positions	164	170	143	138	138	0	141	134	134	7	0
Class 100 Total Oblig./Approp.	9,455,980	10,337,578	10,598,489	1,793,328	1,793,328	0	8,014,918	7,674,167	7,674,167	340,751	0
Class 100 Overtime Oblig./Approp.	16,457	16,631	14,037	1,147	1,147	0	12,000	4,630	4,630	7,370	0
Fire											
Full-Time Positions	2,399	2,326	2,259	2,239	2,239	0	2,328	2,328	2,328	(1)	(1)
Class 100 Total Oblig./Approp.	175,788,344	169,912,740	169,950,366	36,514,165	36,514,165	0	169,329,258	169,329,258	169,329,258	0	0
Class 100 Overtime Oblig./Approp.	30,894,895	23,708,740	20,321,021	4,684,861	4,684,861	0	15,774,000	18,057,589	20,652,079	(4,878,079)	(2,594,490)

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	YEAR TO DATE			FISCAL YEAR 2010			FULL YEAR			
				Target Budget Plan	Actual	(Over) Under Target Budget.	Target Budget	Budget	Year End Departmental Projection	Departmental Projection		Departmental (Over) Under Budget	
										Actual	(Over) Under Target Budget.	Target Budget	Adopted Budget
First Judicial District													
Full-Time Positions	1,928	1,970	1,898	1,774	1,774	0	1,965	1,965	1,965	0	0	0	0
Class 100 Total Oblig./Approp.	88,826,470	91,950,443	90,353,679	20,693,143	20,693,143	0	75,934,061	75,934,061	75,934,061	0	0	0	0
Class 100 Overtime Oblig./Approp.	392,191	201,814	126,110	12,958	12,958	0	82,077	82,077	82,077	0	0	0	0
Traffic Court													
Full-Time Positions	120	129	121	120	120	0	130	130	130	0	0	0	0
Class 100 Total Oblig./Approp.	4,265,777	4,631,005	4,846,053	1,104,991	1,104,991	0	4,087,973	4,087,973	4,087,973	0	0	0	0
Class 100 Overtime Oblig./Approp.	442	513	4,194	0	0	0	855	855	855	0	0	0	0
Municipal Court													
Full-Time Positions	178	188	186	177	177	0	186	186	186	0	0	0	0
Class 100 Total Oblig./Approp.	7,510,649	7,923,810	7,923,424	1,909,493	1,909,493	0	6,706,444	6,706,444	6,706,444	0	0	0	0
Class 100 Overtime Oblig./Approp.	4,731	1,213	2,057	0	0	0	855	855	855	0	0	0	0
Common Pleas Court													
Full-Time Positions	1,384	1,412	1,353	1,239	1,239	0	1,397	1,397	1,397	0	0	0	0
Class 100 Total Oblig./Approp.	64,197,873	66,241,505	64,462,852	14,638,581	14,638,581	0	53,844,976	53,844,976	53,844,976	0	0	0	0
Class 100 Overtime Oblig./Approp.	357,960	183,853	107,358	12,773	12,773	0	69,252	69,252	69,252	0	0	0	0
Court Administrator													
Full-Time Positions	246	241	238	238	238	0	252	252	252	0	0	0	0
Class 100 Total Oblig./Approp.	12,852,771	13,154,123	13,112,350	3,040,078	3,040,078	0	11,294,698	11,294,698	11,294,698	0	0	0	0
Class 100 Overtime Oblig./Approp.	29,158	16,235	12,501	185	185	0	11,115	11,115	11,115	0	0	0	0
Fleet Management													
Full-Time Positions	300	307	302	301	301	0	309	299	299	0	0	0	0
Class 100 Total Oblig./Approp.	17,158,282	17,745,176	16,978,931	3,810,431	3,810,431	0	16,557,192	16,077,192	16,077,192	0	480,000	0	0
Class 100 Overtime Oblig./Approp.	2,593,241	3,205,337	2,179,011	390,111	390,111	0	1,612,492	2,044,189	2,044,189	0	(431,657)	0	0
Free Library													
Full-Time Positions	724	713	629	615	615	0	628	608	608	0	0	0	0
Class 100 Total Oblig./Approp.	33,995,130	34,683,010	32,664,879	7,037,634	7,037,634	0	28,986,601	29,268,037	29,268,037	0	(281,436)	0	0
Class 100 Overtime Oblig./Approp.	1,037,731	1,083,881	681,781	51,935	51,935	0	677,738	521,111	521,111	0	156,627	0	0

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	YEAR TO DATE			FISCAL YEAR 2010		
				Target Budget		Actual	(Over) Under Target Budget.		Year End
				Plan	Actual	Target Budget	Departmental Projection	Departmental Projection	Departmental Projection
Historical Commission									
Full-Time Positions	6	6	6	6	6	0	6	6	0
Class 100 Total Oblig./Approp.	290,833	336,836	360,867	86,976	86,976	0	335,995	335,995	0
Class 100 Overtime Oblig./Approp.	853	182	0	0	0	0	0	0	0
Human Relations Commission									
Full-Time Positions	35	34	34	33	33	0	33	33	0
Class 100 Total Oblig./Approp.	2,111,219	2,070,825	2,020,865	434,180	434,180	0	2,017,463	2,017,463	0
Class 100 Overtime Oblig./Approp.	341	0	0	0	0	0	0	0	0
Human Services									
Full-Time Positions	1,721	1,784	1,741	1,785	1,785	0	1,858	1,802	56
Class 100 Total Oblig./Approp.	90,561,664	96,250,356	98,395,991	20,475,177	20,475,177	0	96,785,305	96,785,305	0
Class 100 Overtime Oblig./Approp.	8,309,665	11,383,838	8,573,925	1,519,588	1,519,588	0	7,656,434	7,656,434	75,773
Administration & Management									
Full-Time Positions	215	232	230	247	247	0	270	246	24
Class 100 Total Oblig./Approp.	8,899,065	10,020,949	10,711,574	2,353,549	2,353,549	0	11,819,308	11,819,308	0
Class 100 Overtime Oblig./Approp.	453,363	739,061	261,148	50,013	50,013	0	279,146	279,146	0
Performance Mgmt. & Accountability									
Full-Time Positions	43	51	52	84	84	0	95	95	0
Class 100 Total Oblig./Approp.	2,645,400	3,003,740	3,017,163	1,104,462	1,104,462	0	5,353,214	5,353,214	0
Class 100 Overtime Oblig./Approp.	73,988	113,118	48,676	19,365	19,365	0	44,353	118,580	(74,227)
Juvenile Justice Services									
Full-Time Positions	322	305	310	305	305	0	348	327	21
Class 100 Total Oblig./Approp.	17,447,236	18,534,592	17,908,528	3,618,779	3,618,779	0	18,223,350	18,223,350	0
Class 100 Overtime Oblig./Approp.	3,633,275	4,829,326	4,265,486	735,803	735,803	0	4,252,498	4,252,498	0
Children & Youth									
Full-Time Positions	1,045	1,108	1,070	1,066	1,066	0	1,063	1,052	11
Class 100 Total Oblig./Approp.	56,778,160	59,245,749	60,311,640	12,451,438	12,451,438	0	55,910,100	55,910,100	0
Class 100 Overtime Oblig./Approp.	3,753,830	5,288,405	3,710,311	685,369	685,369	0	2,860,770	2,860,770	0

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TABLE 0-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	YEAR TO DATE			FISCAL YEAR 2010			FULL YEAR		
				Target Budget		Actual	(Over) Under Target Budget.		Target	Departmental Projection	Year End	Departmental Projection
				Plan	Budget	Actual	(Over) Under Target Budget.	Budget	Target	Year End	Departmental Projection	Adopted Budget
Community Based Prevention Services												
Full-Time Positions	96	88	79	83	83	0	0	82	82	0	0	0
Class 100 Total Oblig./Approp.	4,801,803	5,445,326	6,447,086	946,929	946,929	0	0	5,479,333	5,479,333	0	0	0
Class 100 Overtime Oblig./Approp.	395,209	413,928	288,304	29,038	29,038	0	0	295,440	145,440	145,440	150,000	0
Labor Relations, Mayor's Office												
Full-Time Positions	7	7	7	7	7	0	0	7	7	7	0	0
Class 100 Total Oblig./Approp.	495,014	498,188	511,008	112,185	112,185	0	0	457,501	457,501	457,501	0	0
Class 100 Overtime Oblig./Approp.	7,020	7,341	8,911	813	813	0	0	10,000	10,000	10,000	1,998	8,002
Law												
Full-Time Positions	193	192	182	187	186	1	1	203	203	203	0	0
Class 100 Total Oblig./Approp.	10,091,089	10,372,968	10,604,942	2,310,349	2,310,349	0	0	11,335,383	11,335,383	0	0	0
Class 100 Overtime Oblig./Approp.	9,360	14,384	1,623	0	0	0	0	8,000	8,000	8,000	8,000	0
Licenses & Inspections												
Full-Time Positions	351	356	309	297	296	1	1	330	323	323	7	0
Class 100 Total Oblig./Approp.	16,511,531	17,773,107	16,560,604	3,322,022	3,322,022	0	0	15,141,681	15,141,681	0	0	0
Class 100 Overtime Oblig./Approp.	767,225	1,164,539	578,879	103,564	103,564	0	0	751,785	864,600	864,600	(112,815)	0
Managing Director												
Full-Time Positions	102	95	128	148	156	(8)	148	148	148	146	2	2
Class 100 Total Oblig./Approp.	8,117,286	8,034,882	11,876,751	3,020,774	3,020,774	0	0	12,856,269	12,683,269	12,683,269	173,000	0
Class 100 Overtime Oblig./Approp.	473,765	91,631	933,811	148,276	148,276	0	0	464,950	464,950	464,950	0	0
Mayor												
Full-Time Positions	56	72	71	36	36	0	0	45	45	36	9	9
Class 100 Total Oblig./Approp.	4,277,032	4,793,689	5,214,185	717,760	664,148	53,612	3,604,922	3,229,922	3,229,922	375,000	0	0
Class 100 Overtime Oblig./Approp.	5,639	1,731	0	0	0	0	0	0	0	0	0	0
Mayor - Office of Arts and Culture												
Full-Time Positions	0	0	0	2	2	0	0	2	2	2	0	0
Class 100 Total Oblig./Approp.	0	0	0	48,156	43,144	5,012	192,625	192,625	192,625	192,625	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	YEAR TO DATE				FISCAL YEAR 2010			
				Target Budget		Actual		Target Budget		Actual	
				Plan	(Over) Under	Target	Budget	Target	Budget	Year End	Departmental Projection
Mayor's Office of Community Services											
Full-Time Positions	0	22	0	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	0	3,540,164	0	0	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	216,946	0	0	0	0	0	0	0	0	0
Mayor - Office of the Inspector General											
Full-Time Positions	0	0	0	15	15	0	19	19	20	(1)	(1)
Class 100 Total Oblig./Approp.	0	0	0	248,789	248,789	0	1,219,677	1,219,677	1,219,677	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Mayor's Office of Transportation											
Full-Time Positions	0	0	8	7	8	(1)	7	7	8	(1)	(1)
Class 100 Total Oblig./Approp.	0	410,517	111,111	158,026	(46,915)	500,000	500,000	500,000	500,000	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Mural Arts Program											
Full-Time Positions	14	12	12	12	12	0	12	12	12	0	0
Class 100 Total Oblig./Approp.	453,526	472,382	427,864	91,220	91,220	0	475,000	475,000	475,000	0	0
Class 100 Overtime Oblig./Approp.	1,218	1,462	1,866	0	0	0	3,915	3,915	3,915	0	0
Office of Behavioral Health/Mental Retardation Services											
Full-Time Positions	35	28	26	24	24	0	32	24	24	8	0
Class 100 Total Oblig./Approp.	2,222,971	2,018,861	2,142,857	354,308	354,307	1	2,155,714	1,595,978	1,595,978	562,736	0
Class 100 Overtime Oblig./Approp.	32,541	22,633	21,486	4,047	4,047	0	20,240	18,667	18,667	1,573	0
Office of Human Resources											
Full-Time Positions	70	68	64	61	61	0	70	61	61	9	0
Class 100 Total Oblig./Approp.	3,956,530	3,939,679	3,507,656	758,792	758,792	0	3,790,162	3,451,162	3,451,162	339,000	0
Class 100 Overtime Oblig./Approp.	104,259	139,657	23,516	594	594	0	30,000	30,000	30,000	0	0
Office of Supportive Housing											
Full-Time Positions	132	126	126	133	133	0	132	132	132	0	0
Class 100 Total Oblig./Approp.	6,828,986	6,202,044	6,714,527	1,517,289	1,387,973	128,316	6,339,476	6,339,476	6,339,476	0	0
Class 100 Overtime Oblig./Approp.	743,878	700,875	446,646	80,966	116,384	(34,418)	380,277	358,376	358,376	400,192	(41,816)

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	YEAR TO DATE				FISCAL YEAR 2010			
				Target Budget		Actual		Target Budget		Target Budget	
				Plan	(Over) Under	Actual	Target Budget	Budget	Year End	Departmental Projection	Adopted Budget
<i>Phila. Nursing Home</i>											
Full-Time Positions	1	1	1	1	0	1	0	1	1	0	0
Class 100 Total Oblig./Approp.	157,491	166,739	157,349	39,829	39,358	471	188,594	188,594	0	0	0
Class 100 Overtime Oblig./Approp.	460	1,889	0	0	0	0	0	0	0	0	0
<i>Environmental Protection Services</i>											
Full-Time Positions	95	93	88	101	91	10	111	111	110	1	1
Class 100 Total Oblig./Approp.	5,229,789	5,287,936	5,482,947	1,124,128	1,239,790	(115,662)	5,685,701	5,629,193	5,629,193	56,508	0
Class 100 Overtime Oblig./Approp.	339,792	323,334	296,037	42,764	90,888	(48,124)	217,315	217,315	354,868	(137,573)	(137,573)
<i>Administration and Support Svcs.</i>											
Full-Time Positions	107	104	98	100	100	0	107	107	103	4	4
Class 100 Total Oblig./Approp.	6,174,842	5,999,613	6,162,555	1,235,468	1,302,946	(67,478)	5,988,357	6,044,865	6,044,865	(56,508)	0
Class 100 Overtime Oblig./Approp.	585,671	444,581	436,973	94,175	92,769	1,406	475,687	475,687	424,260	51,427	51,427
<i>Medical Examiner's Office</i>											
Full-Time Positions	44	48	44	46	50	(4)	52	52	52	0	0
Class 100 Total Oblig./Approp.	3,045,395	2,998,575	3,172,723	643,559	673,943	(30,384)	3,216,123	3,216,123	3,216,123	0	0
Class 100 Overtime Oblig./Approp.	488,999	455,204	413,298	65,619	82,918	(17,299)	329,587	329,587	367,918	(38,331)	(38,331)
<i>Infectious Disease Control</i>											
Full-Time Positions	52	53	48	47	49	(2)	57	57	57	0	0
Class 100 Total Oblig./Approp.	2,841,583	2,865,722	2,642,223	590,523	510,458	80,065	2,950,411	2,950,411	2,950,412	(1)	0
Class 100 Overtime Oblig./Approp.	280,837	269,606	140,192	25,818	22,996	2,822	147,856	147,856	108,746	39,110	39,110
<i>Public Property</i>											
Full-Time Positions	175	165	135	171	168	3	172	172	172	0	0
Class 100 Total Oblig./Approp.	9,032,956	8,482,713	7,727,548	1,576,647	2,022,152	(445,505)	8,589,569	8,589,569	8,589,569	0	0
Class 100 Overtime Oblig./Approp.	1,464,320	1,722,889	936,229	64,738	119,526	(54,788)	641,677	641,677	641,677	0	0
<i>Records</i>											
Full-Time Positions	70	70	64	61	61	0	63	63	63	0	0
Class 100 Total Oblig./Approp.	3,550,181	3,584,663	3,154,827	597,406	597,406	0	2,845,219	2,845,219	2,845,219	0	0
Class 100 Overtime Oblig./Approp.	462,149	460,763	163,667	10,614	10,614	0	142,426	142,426	170,764	(28,338)	(28,338)

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	YEAR TO DATE			FISCAL YEAR 2010		
				Target Budget		Actual	Year End		Departmental Projection
				Plan	(Over) Under Target Budget.	Actual	Target Budget	Budget	Adopted Budget
Recreation									
Full-Time Positions	460	464	443	442	442	0	474	474	0
Class 100 Total Oblig./Approp.	29,330,231	31,270,256	30,243,069	8,095,376	8,095,376	0	27,714,571	27,714,571	0
Class 100 Overtime Oblig./Approp.	1,310,697	1,148,536	875,993	167,482	167,482	0	866,309	845,207	21,102
Register of Wills									
Full-Time Positions	69	68	65	64	64	0	64	66	(2)
Class 100 Total Oblig./Approp.	3,315,520	3,418,493	3,503,057	703,976	703,976	0	3,280,582	3,290,582	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0
Revenue									
Full-Time Positions	237	252	256	253	250	3	263	263	0
Class 100 Total Oblig./Approp.	12,073,257	11,906,910	12,451,073	2,560,209	2,560,209	0	12,498,246	12,573,246	(75,000)
Class 100 Overtime Oblig./Approp.	830,402	737,688	472,850	43,787	43,787	0	737,162	625,087	112,075
Sheriff									
Full-Time Positions	241	238	238	236	236	0	245	245	0
Class 100 Total Oblig./Approp.	13,856,672	14,387,582	14,794,796	3,222,738	3,222,738	0	12,322,083	12,322,083	0
Class 100 Overtime Oblig./Approp.	2,938,803	3,190,678	3,344,634	719,558	719,558	0	1,276,185	1,276,185	0
Streets									
Full-Time Positions	592	591	536	524	524	0	569	569	0
Class 100 Total Oblig./Approp.	20,364,041	20,463,560	25,605,972	6,189,332	6,189,332	0	22,063,653	22,019,831	43,822
Class 100 Overtime Oblig./Approp.	1,413,275	2,583,126	2,788,246	245,107	245,107	0	2,018,822	1,841,700	177,122
(Actual includes County Liquid and Special Gasoline Funds, while projection does not)									
Engineering Design & Surveying									
Full-Time Positions	95	94	88	88	88	0	92	92	0
Class 100 Total Oblig./Approp.	5,351,637	5,297,857	5,281,868	1,198,847	1,198,847	0	4,840,817	4,840,817	0
Class 100 Overtime Oblig./Approp.	321,379	296,606	185,969	15,014	15,014	0	148,801	92,202	56,559

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	YEAR TO DATE				FISCAL YEAR 2010			
				Target Budget		Actual		Year End		Departmental Projection	
				Plan	(Over) Under Target Budget.	Actual	(Over) Under Target Budget.	Target Budget	Budget	Departmental Projection	Adopted Budget
Highways											
Full-Time Positions	304	311	274	265	0	294	294	294	294	0	0
Class 100 Total Oblig./Approp.	7,652,469	7,322,759	11,892,157	2,924,511	0	9,664,639	9,664,639	9,664,639	9,664,639	0	0
Class 100 Overtime Oblig./Approp. (See footnote above)	728,224	1,728,904	2,066,141	163,981	0	1,488,162	1,398,868	1,398,868	1,398,868	89,294	0
Street Lighting											
Full-Time Positions	23	21	20	20	0	21	20	20	20	1	0
Class 100 Total Oblig./Approp.	600,914	774,107	1,106,564	225,692	0	990,999	947,177	947,177	947,177	43,872	0
Class 100 Overtime Oblig./Approp. (See footnote above)	54,712	138,089	129,694	17,423	0	89,265	84,370	84,370	84,370	4,895	0
Traffic Engineering											
Full-Time Positions	90	88	85	83	0	88	89	89	89	(1)	0
Class 100 Total Oblig./Approp.	2,620,818	2,968,556	3,224,944	906,376	0	2,957,784	2,957,784	2,957,784	2,957,784	0	0
Class 100 Overtime Oblig./Approp. (See footnote above)	188,800	350,988	345,317	43,099	0	238,027	221,670	221,670	221,670	16,357	0
General Support											
Full-Time Positions	80	77	69	68	0	74	74	74	74	0	0
Class 100 Total Oblig./Approp.	4,139,103	4,100,281	4,100,439	933,906	0	3,609,444	3,609,444	3,609,444	3,609,444	0	0
Class 100 Overtime Oblig./Approp. (See footnote above)	120,160	74,339	61,125	5,590	0	54,567	44,550	44,550	44,550	9,977	0
Sanitation											
Full-Time Positions	1,222	1,248	1,183	1,147	0	1,228	1,228	1,228	1,228	0	0
Class 100 Total Oblig./Approp.	44,468,301	45,722,318	47,484,458	11,556,385	0	45,145,923	45,145,923	45,145,923	45,145,923	(43,822)	0
Class 100 Overtime Oblig./Approp.	5,722,009	6,295,977	6,016,377	1,688,815	0	5,556,178	5,864,576	5,864,576	5,864,576	(308,398)	0
Youth Commission											
Full-Time Positions	0	0	1	1	0	1	1	1	1	0	0
Class 100 Total Oblig./Approp.	0	0	30,073	11,750	10,444	1,306	47,000	47,000	47,000	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	YEAR TO DATE			FISCAL YEAR 2010			FULL YEAR		
				Target Budget Plan	Actual	(Over) Under Target Bdgt.	Adopted Budget	Target Budget	Year End Projection	Departmental Projection	Departmental Budget	Adopted Budget
Zoning Board of Adjustment												
Full-Time Positions	4	5	5	5	5	0	5	5	5	5	0	0
Class 100 Total Oblig./Approp.	350,156	298,216	316,341	71,885	71,885	0	334,333	334,333	334,333	334,333	0	0
Class 100 Overtime Oblig./Approp.	1,344	1,577	0	0	0	0	0	0	0	0	0	0
Zoning Code Commission												
Full-Time Positions	0	0	1	1	0	0	2	2	2	2	0	0
Class 100 Total Oblig./Approp.	0	0	43,424	22,886	22,886	0	150,000	150,000	150,000	150,000	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL GENERAL FUND												
Full-Time Positions	23,050	23,111	22,630	22,653	22,625	28	23,522	23,244	23,223	23,223	21	21
Class 100 Total Oblig./Approp.	1,327,588,620	1,380,720,193	1,406,266,636	305,904,280	305,749,841	154,440	1,358,422,613	1,357,499,934	1,361,499,934	1,361,499,934	(3,077,321)	(4,000,000)
Class 100 Overtime Oblig./Approp.	149,371,996	167,173,983	133,028,642	27,436,597	27,451,220	(14,623)	121,440,865	114,559,948	114,659,948	114,659,948	6,741,005	(139,912)

TOTAL GENERAL FUND												
Full-Time Positions	23,050	23,111	22,630	22,653	22,625	28	23,522	23,244	23,223	23,223	21	21
Class 100 Total Oblig./Approp.	1,327,588,620	1,380,720,193	1,406,266,636	305,904,280	305,749,841	154,440	1,358,422,613	1,357,499,934	1,361,499,934	1,361,499,934	(3,077,321)	(4,000,000)
Class 100 Overtime Oblig./Approp.	149,371,996	167,173,983	133,028,642	27,436,597	27,451,220	(14,623)	121,440,865	114,559,948	114,659,948	114,659,948	6,741,005	(139,912)

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

DEPARTMENTAL FULL-TIME POSITIONS SUMMARY

TABLE P-1
QUARTERLY CITY MANAGERS REPORT
DEPARTMENTAL FULL TIME POSITIONS SUMMARY
ALL FUNDS
FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Department	FISCAL YEAR 2009 YEAR END ACTUAL			ADOPTED BUDGET			FISCAL YEAR 2010 MONTH END ACTUAL			MONTH END ACTUAL (OVER) UNDER BUDGET	
	General	Other	Total	General	Other	Total	General	Other	Total	Actual	(1)
Atwater Kent Museum	4	0	4	124	0	124	3	0	3	0	4
Auditing (City Controller's Office)	1	0	1	1	1	1	123	123	123	0	0
Board of Building Standards	9	0	9	9	10	0	10	8	8	2	2
Board of Ethics	2	0	2	2	2	0	2	2	0	0	0
Board of L & I Review	0	67	67	0	74	74	0	69	69	5	5
Bd. of Pensions	133	0	133	125	0	125	122	0	122	3	3
Bd. of Revision of Taxes	1	0	1	1	0	0	0	1	1	1	(1)
Camp William Penn	24	0	24	0	0	0	0	0	0	0	0
Capital Program Office, Mayor-	100	0	100	88	0	88	99	0	99	0	(11)
City Commissioners (Election Board)	185	0	185	195	0	195	180	0	180	0	15
City Council	42	5	47	39	4	43	43	4	47	4	(4)
City Planning Commission	6	0	6	7	0	7	7	7	7	0	0
City Representative	11	0	11	13	0	13	12	0	12	0	1
City Treasurer	2	0	2	2	0	2	2	0	2	0	0
Civil Service Commission	110	0	110	115	0	115	110	0	110	0	5
Clerk of Quarter Sessions	23	760	783	19	910	929	21	750	771	158	27
Commerce	441	113	554	449	121	570	439	104	543	543	27
District Attorney - Total	429	103	532	435	97	532	425	94	519	519	13
Civilian	12	10	22	14	24	38	14	10	24	24	14
Uniform	146	16	162	157	16	173	134	16	150	150	23
Division of Technology	159	1	160	170	1	171	158	1	159	159	12
Fairmount Park	143	6	149	141	0	141	138	4	142	142	(1)
Finance	2,259	68	2,327	2,328	76	2,404	2,239	69	2,308	2,308	96
Fire - Total	2,157	64	2,221	2,217	72	2,289	2,131	65	2,196	2,196	93
Civilian	102	4	106	111	4	115	108	4	112	112	3
Fleet Management	1,898	451	2,349	1,965	531	2,496	1,774	535	2,309	2,309	187
Free Library	302	57	359	309	77	386	301	55	356	356	30
Historical Commission	629	87	716	628	90	718	615	77	692	692	26
Human Relations Commission	6	0	6	6	0	6	6	0	6	6	0
Human Services	34	0	34	33	0	33	33	0	33	33	0
Labor Relations, Mayor's Office of	1,741	66	1,807	1,858	54	1,912	1,785	70	1,855	1,855	57
Law	7	0	7	0	7	0	7	0	7	7	23
	182	53	235	203	61	264	186	55	241	241	23

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TABLE P-1
QUARTERLY CITY MANAGERS REPORT
DEPARTMENTAL FULL TIME POSITIONS SUMMARY
ALL FUNDS
FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Department	FISCAL YEAR 2009 YEAR END ACTUAL			ADOPTED BUDGET			FISCAL YEAR 2010 MONTH END ACTUAL			MONTH END ACTUAL (OVER) UNDER BUDGET	
	General	Other	Total	General	Other	Total	General	Other	Total		
Licenses & Inspections	309	14	323	330	14	344	296	12	308	36	(9)
Managing Director (MDO)	128	3	131	148	9	157	166	10	166	2	38
Mayor	71	3	74	45	3	48	36	2	0	2	10
Mayor - Office of Arts and Culture	0	0	0	2	0	2	0	0	0	0	0
Mayor - Office of the Inspector General	0	0	0	19	0	19	15	0	0	15	(80)
Mayor's Office of Comm. Svcs.	0	84	84	0	0	0	0	0	0	80	80
Mayor's Office of Transportation	8	0	8	7	0	7	8	0	0	8	(1)
Mural Arts Program	12	0	12	12	0	12	12	0	0	12	0
Off. of Behavioral Hlth/Mental Retard. Svcs.	26	244	270	32	252	284	24	237	261	23	0
Office of Human Resources	64	0	64	70	0	70	61	0	61	0	0
Off. of Supportive Housing	126	45	171	132	54	186	133	44	177	9	9
Office of Housing and Community Develop.	0	75	75	0	79	79	0	75	75	4	4
Police - Total	7,443	162	7,605	7,494	166	7,660	7,388	165	7,553	107	32
Civilian	832	11	843	870	11	887	838	11	849	75	39
Uniform	6,611	151	6,762	6,624	155	6,779	6,550	154	6,704	2,321	39
Prisons	2,067	0	2,067	2,360	0	2,360	2,321	0	2,321	50	1
Procurement	50	2	52	50	1	51	48	2	50	50	220
Public Health	675	215	890	739	368	1,107	676	211	887	887	4
Public Property	135	0	135	172	0	172	168	0	168	0	0
Records	64	0	64	63	0	63	61	0	61	0	0
Recreation	443	20	463	474	22	496	442	17	459	37	0
Register of Wills	65	0	65	64	0	64	64	0	64	0	0
Revenue	256	234	490	263	270	533	250	237	487	46	236
Sheriff	238	0	238	245	0	245	236	0	236	9	9
Streets	536	0	536	569	0	569	524	0	524	45	45
Streets - Sanitation	1,183	0	1,183	1,228	0	1,228	1,147	0	1,147	81	81
Water	0	1,719	1,719	0	1,952	1,952	0	1,707	1,707	245	245
Youth Commission	1	0	1	1	0	1	1	0	1	0	0
Zoning Board of Adjustment	5	0	5	0	5	5	5	0	5	0	0
Zoning Code Commission	1	0	1	2	0	2	1	0	1	1	1
TOTAL ALL FUNDS	22,630	4,570	27,200	23,522	5,205	28,727	22,625	4,608	27,233	1,494	

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

**DEPARTMENTAL LEAVE
USAGE ANALYSIS**

TABLE L-1
QUARTERLY CITY MANAGERS REPORT
TOTAL LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Agency	Fiscal Year 2010
	Usage Through First Quarter
Commission on Human Relations	25.6%
Revenue	21.9%
City Commissioners	20.4%
Procurement	19.3%
Free Library	19.1%
City Planning Commission	18.9%
OBH	18.8%
Public Property	18.7%
Clerk of Quarter Sessions	18.6%
Police -- Civilian	18.6%
Fairmount Park Commission	18.4%
Fleet Management	18.4%
Aviation	18.1%
Mayor's Office	18.0%
Streets -- Sanitation	18.0%
Office of Human Resources	17.8%
OSH	17.8%
Streets -- All except Sanitation	17.7%
Human Services	17.7%
Public Health	17.6%
Division of Technology	17.6%
Board of Revision of Taxes	17.5%
Fire-Uniformed	17.5%
MEDIAN	17.6%
Water	17.3%
Sheriff's Office	17.1%
Prisons	16.8%
Licenses and Inspections	16.7%
Recreation	16.4%
Register of Wills	16.2%
City Council	16.1%
Finance	15.9%
Records	15.7%
Auditing	15.5%
Fire-Civilian	15.2%
Law	15.1%
Water Revenue	14.4%
District Attorney	14.0%
Police -- Uniformed	13.8%
Commerce	12.2%
Managing Director's Office	10.7%

NOTES:

Numbers are based on a period of 66 actual working days within the first qtr.

Total leave usage includes: sick, vacation, annual leave, funeral leave, unpaid leave, AWOL, comp. & holiday comp.

Changes:

M.O.I.S. has changed its name to the Division of Technology

TABLE L-2
QUARTERLY CITY MANAGERS REPORT
LONG TERM SICK LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Agency	Fiscal Year 2010
	Usage Through First Quarter
Office of Human Resources	3.7%
Division of Technology	1.9%
Mayor's Office	1.9%
Register of Wills	1.8%
Board of Revision of Taxes	1.5%
Streets -- All except Sanitation	1.4%
Public Property	1.2%
Fire-Uniformed	1.1%
Revenue	1.1%
Human Services	1.0%
Recreation	0.9%
Licenses and Inspections	0.9%
Police -- Uniformed & Civilian	0.9%
Public Health	0.9%
Law	0.8%
City Council	0.8%
Free Library	0.8%
Commission on Human Relations	0.8%
Clerk of Quarter Sessions	0.7%
City Commissioners	0.7%
MEDIAN	0.7%
Prisons	0.7%
Finance	0.6%
OBH	0.6%
Procurement	0.5%
Aviation	0.5%
Sheriff's Office	0.5%
Water	0.5%
Managing Director's Office	0.5%
District Attorney	0.5%
Fleet Management	0.4%
Streets -- Sanitation	0.4%
Fairmount Park Commission	0.2%
Fire-Civilian	0.1%
OSH	0.0%
City Planning Commission	0.0%
Records	0.0%
Water Revenue	0.0%
Commerce	0.0%
Auditing	0.0%

NOTES:

Numbers are based on a period of 66 actual working days within the first qtr.

Long term leave consists of employees taking 10 or more consecutive sick days within one period of time.

Changes:

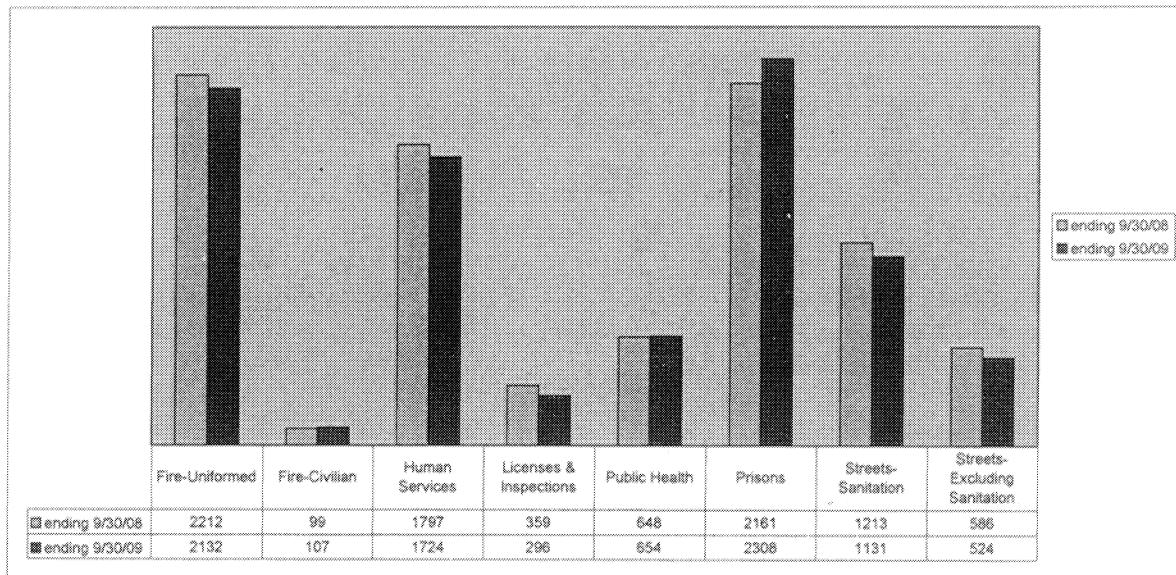
M.O.I.S. has changed its name to the Division of Technology

TABLE L-1
QUARTERLY CITY MANAGERS REPORT
TOTAL LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2008

Agency	Fiscal Year 2009 Usage Through First Quarter
Prisons	17.8%
Fire-Uniformed	17.7%
Fire-Civilian	17.5%
Public Health	17.2%
Streets -- All except Sanitation	16.6%
Streets -- Sanitation	16.5%
Human Services	16.3%
Licenses and Inspections	15.2%

TABLE L-1
QUARTERLY CITY MANAGERS REPORT
TOTAL LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Agency	Fiscal Year 2010 Usage Through First Quarter
Prisons	16.8%
Fire-Uniformed	17.5%
Fire-Civilian	15.2%
Public Health	17.6%
Streets -- All except Sanitation	17.7%
Streets -- Sanitation	18.0%
Human Services	17.7%
Licenses and Inspections	16.7%



*Employee count is not an exact number, but a close approximation for the quarter ending September 30th.

TABLE L-2
QUARTERLY CITY MANAGERS REPORT
SICK LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2008

Agency	Fiscal Year 2009 Usage Through First Quarter
Fire-Uniformed	1.2%
Prisons	1.0%
Streets -- All except Sanitation	0.9%
Fire-Civilian	0.9%
Public Health	0.8%
Human Services	0.6%
Licenses and Inspections	0.5%
Streets -- Sanitation	0.4%

TABLE L-2
QUARTERLY CITY MANAGERS REPORT
SICK LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Agency	Fiscal Year 2010 Usage Through First Quarter
Fire-Uniformed	1.1%
Prisons	0.7%
Streets -- All except Sanitation	1.4%
Fire-Civilian	0.1%
Public Health	0.9%
Human Services	1.0%
Licenses and Inspections	0.9%
Streets -- Sanitation	0.4%

*Calculations ending for the first quarter (Sept. 2008) have been re-evaluated and corrected where necessary.

Quarterly City Managers Report
Total Leave Usage Analysis
Comparison of 1st Q FY09 versus 1st Q FY10

Streets -All except Sanitation	FY10 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	FY09 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	Variance from FY09 Q1 to FY10 Q1
Total Leave Usage	6135	34584	17.74%	6230	37504	16.61%	1.13%

Streets-Sanitation	FY10 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	FY09 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	Variance from FY09 Q1 to FY10 Q1
Total Leave Usage	13435	74646	18.00%	12823	77632	16.52%	1.48%

Fire-Uniform	FY10 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	FY09 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	Variance from FY09 Q1 to FY10 Q1
Total Leave Usage	24557	140712	17.45%	25033	141568	17.68%	-0.23%

Fire-Civilian	FY10 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	FY09 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	Variance from FY09 Q1 to FY10 Q1
Total Leave Usage	1073	7062	15.19%	1108	6336	17.49%	-2.29%

Public Health	FY10 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	FY09 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	Variance from FY09 Q1 to FY10 Q1
Total Leave Usage	7599	43164	17.60%	7120	41472	17.17%	0.44%

Human Services	FY10 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	FY09 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	Variance from FY09 Q1 to FY10 Q1
Total Leave Usage	20106	113784	17.67%	18711	115008	16.27%	1.40%

Prisons	FY10 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	FY09 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	Variance from FY09 Q1 to FY10 Q1
Total Leave Usage	25625	152328	16.82%	24644	138304	17.82%	-1.00%

Licenses & Inspections	FY10 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	FY09 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	Variance from FY09 Q1 to FY10 Q1
Total Leave Usage	3268	19536	16.73%	3482	22976	15.15%	1.57%

****This information excludes long term sick leave

Note: Of the core service departments on which this Quarterly Report focuses, none show a notable variation of leave usage - sick, vacation, or otherwise - for the first quarter of Fiscal Year 2010 from the first quarter of Fiscal Year 2009. If there were any significant variances in future reports, the department(s) in question will offer an explanation.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

**DEPARTMENTAL SERVICE
DELIVERY REPORT**

Table S-1
 Quarterly City Managers Report
 Departmental Service Delivery Report
 For the Period Ending September 30, 2009

*FY08 data not available due to redrafting of performance measures through PhillyStat

Police Department

	Performance Measure (PM)	FY '08 Year End	FY '09 Year End	FY '10 Q1	FY '10 Q2	FY '10 Q3	FY '10 Q4	FY '10 Year To Date	FY '10 Goals
1	Homicides	351	313	55				55	300
2	Shooting Victims	1,575	1,570	291				291	1,570
3	Part I Violent Crime *	20,247	20,278	3,854				3,854	20,278
4	Burglaries *	12,019	11,864	1,989				1,989	11,700
5	Homicide Clearance Rate	66.0%	80.0%	76.4%				0.0%	80%*
6	Other Violent Crime Clearance Rate*	50.0%	50.2%	49.8%				0.0%	53.0%

* Goals for FY10 have been recalculated based on the following formula: Actual stats for July - Dec. of 2009; and Actuals for Jan. - June of 2009 reflecting the % change projected for End of Year 2010 Goals. Percentage change used for FY10 Goals are as follows: -11% Homicides; -5% Shooting Victims; -5% Part One Violent Crime; -10% Burglary. Actual stats for FY10 are for July 09 and August 09

Philadelphia Prison System

	Performance Measure (PM)	FY '08 Year End	FY '09 Year End	FY '10 Q1	FY '10 Q2	FY '10 Q3	FY '10 Q4	FY '10 Year To Date	FY '10 Goal
1	Inmate Program Participation Rate (% Participation)	N/A	65%	72%				72%	100%
2	New Inmate Processing Rate (% within 24 hours)	N/A	100%	100%				100%	100%

1. Percent of sentenced inmates provided with the opportunity to participate in a vocational, training, educational and/or treatment program during confinement
2. Percent of newly admitted inmates that are processed and housed within 24 hours of admission

Public Health Department

	Performance Measure (PM)	FY '08 Year End	FY '09 Year End	FY '10 Q1	FY '10 Q2	FY '10 Q3	FY '10 Q4	FY '10 Year To Date	FY '10 Goal
1	Total # Patient Visits (Health Care Centers)	334,139	349,078	88,103				88,103	345,000
2	# Uninsured Visits	171,846	178,827	47,367				47,367	179,500
3	% Visits Uninsured	51.4%	51.2%	53.8%				53.8%	52.0%
4	End of Month Resident Census - Philadelphia Nursing Home	430	432	428				428	433

1. Total number patient visit data source is from Ambulatory Health Services Patient Information System
2. Number of uninsured visit data source is from Ambulatory Health Services Patient Information System
3. Percentage of visits uninsured is the % calculated by dividing # uninsured visits by total # of patient visits
4. End of month resident census-PNH data source is the PNH revenue journal

Streets Department

	Performance Measure (PM)	FY '08 Year End	FY '09 Year End	FY '10 Q1	FY '10 Q2	FY '10 Q3	FY '10 Q4	FY '10 Year To Date	FY '10 Goal
1	Recycling Rate	8%	12%	14%				14%	20%
2	On-Time Collection Recycling	98%	97%	98%				98%	97%
3	On-Time Collection Trash	98%	97%	92%				92%	96%
4	Pothole Response Time (days)	0.79	0.86	1.06				1.06	3.00

Recycling Rate

Rate of recyclables diverted from the waste stream.

On-Time Collection Recycling

Rate of household recycling collections completed by 3:00 PM

On-Time Collection Trash

Rate of household refuse collections completed by 3:00 PM

Pothole Response Time (days)

days = Response time for repair.

Table S-1
Quarterly City Managers Report
Departmental Service Delivery Report
For the Period Ending September 30, 2009

Fire Department

Performance Measure (PM)		FY '08 Year End	FY '09 Year End	FY '10 Q1	FY '10 Q2	FY '10 Q3	FY '10 Q4	FY '10 Year To Date	FY '10 Goal
1	EMS Response Time (within 9 minutes)	74%	70%	77%				77%	90%
2	Fire Response Time (Avg. within 5 minutes)	4:32	4:33	4:37				4:37	Minutes
3	Structural Fires	-7%	-6.4%	* - 25%				* - 25%	-5%
4	Fire Deaths	-46%	0%	150%				150%	-5%

* Data compared is for the time period of 7/1 to 8/28 only, for FY'09 and FY'10

1) The fundamental source data for these calculations is derived from the Department's Computer Assisted Dispatch (CAD) system maintained by the Fire Communications Center(FCC). The FCC queries the CAD for archived medical incidents, and produces text files for a pre-determined period. These files/incidents contain such information as location, call received time, dispatch time, on scene time, etc. The text files are then forwarded to the Office of Emergency Management's GIS manager for geo-coding, statistical analysis, and density map trending.

2) The fundamental source of data for these calculations is again the Department's CAD system. Data for fire related type responses and unit response times is exported from CAD by the Department's Management Information Services Unit (MIS), and average response times for a pre-determined time period are generated.

3) Again, the fundamental source data is CAD information. The methodology and consequent statistical reports on the subject are prepared by the Department's MIS Unit.

4) The source of this data is from the Department's Fire Marshal's Office standing/ongoing Fire Death tracking logs.

Department of Human Services

Performance Measure (PM)		FY '08 Year End	FY '09 Year End	FY '10 Q1	FY '10 Q2	FY '10 Q3	FY '10 Q4	FY '10 Year To Date	FY '10 Goal
<i>Children and Youth Division</i>									
1	Child Protective Services (abuse) reports	4,161	4,409	906				906	
2	General Protective Services (neglect) reports	10,021	7,103	1,887				1,887	
3	Children Placed*	5,844	5,525	5,111				5,111	
4	Number of adoptions finalized	351	432	107				107	
5	Number of Permanent Legal Custodianships (PLCs)	343	429	146				146	
<i>Juvenile Justice Services</i>									
1	Youth Study Center average daily population	132.6	127	114				114	
2	# of days per month YSC is above mandated 105 resident cap	360	352	60				60	
3	% of days per month YSC is above mandated 105 resident cap	99%	96%	65%				65%	
4	Children Placed*	1,859	2,041	2,000				2,000	

Children and Youth Division

- 1) Number of investigation reports received with alleging abuse of child(ren)
- 2) Number of investigation reports received with alleging neglect of child(ren)
- 3) Number of Children in Out of Home Care (foster care, group home, institution, etc) due to abuse and/or neglect
- 4) Number of children for whom adoption was finalized by the Court
- 5) Number of children for whom permanent legal custodianship was granted by the Court

Juvenile Justice Services

- 1) Average Daily population of Youth Study Center (YSC)
- 2) Number of Days per Month the YSC population is above the 105 resident cap
- 3) Percent of Days per Month the YSC population is above the 105 resident cap
- 4) Number of Children in Out of Home Care (foster care, group home, institution etc) due to delinquency issue

Licenses and Inspections

Performance Measure (PM)		FY '08 Year End*	FY '09 Year End	FY '10 Q1	FY '10 Q2	FY '10 Q3	FY '10 Q4	FY '10 Year To Date	FY '10 Goal
1	Service Permit Customers in Concourse within 2 hours	N/A	99%	99%				99%	100%
2	Review Commercial Plans within 20 days	N/A	98%	95%				95%	100%
3	Review Residential Plans within 15 days	N/A	94%	95%				95%	100%
4	Review Zoning Plans within 25 days	N/A	98%	99%				99%	100%
5	Review Plumbing Plans within 25 days	N/A	100%	100%				100%	100%
6	Review Electrical Plans within 25 days	N/A	99%	99%				99%	100%
7	Perform Building Permit Inspections within 2 days of request	N/A	94%	96%				96%	100%
8	Perform Plumbing Permit Inspections within 2 days of request	N/A	91%	95%				95%	100%
9	Service License Customers within 30 minutes	N/A	52%	89%				89%	100%

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

WATER FUND
QUARTERLY REPORT

Quarterly City Managers Report
Fund Balance Summary
Water Fund

All Departments

For the Period Ending September 30, 2009

Category	FY09 Year-End Unaudited Actual	Year to Date			Fiscal Year 2010		
		Target Budget Plan	Actual	Over / (Under) Target Budget	Current	Current	Current Revenues Over / (Under)
					Original Budget	Budget Plan	
REVENUES							
Taxes							
Locally Generated Non - Tax Revenues	484,538,117	124,832,449	0	528,141,000	512,150,000	(15,991,000)	(15,991,000)
Other Governments	674,224	521,028	0	4,000,000	4,000,000	0	0
Revenues from Other Funds of City (See Note 1)	58,263,364	0	0	81,469,000	47,756,250	(21,455,464)	12,257,286
Other Sources	-	-	-	-	-	-	-
Total Revenues and Other Sources	543,475,705	125,353,477	0	613,610,000	579,897,250	576,163,536	(37,446,464)
Category							
OBLIGATIONS / APPROPRIATIONS							
Personal Services	105,556,083	24,157,449	0	111,393,079	108,209,939	106,893,027	4,500,052
Personal Services - Employee Benefits	77,709,699	8,518,817	0	80,406,000	80,406,000	80,406,000	0
Sub-Total Employee Compensation	183,265,782	32,676,266	0	191,799,079	188,615,939	187,299,027	4,500,052
Purchase of Services	100,510,472	81,875,216	0	123,151,564	117,730,067	115,910,346	7,241,218
Materials, Supplies and Equipment	43,414,045	26,576,482	0	59,345,068	53,764,955	53,649,874	5,695,194
Contributions, Indemnities and Taxes	4,977,277	1,300,049	0	6,513,000	6,503,000	6,503,000	10,000
Debt Service	184,253,017	40,516,245	0	200,123,289	180,123,289	180,123,289	20,000,000
Advances and Miscellaneous Payments	-	-	-	-	-	-	0
Payment to Other Funds - Net of Payment to Rate Stabilization Fund (See Note 1)	45,774,932	0	0	49,678,000	50,160,000	49,678,000	0
Total Obligations / Appropriations	562,195,525	182,944,258	0	630,610,000	596,897,250	593,163,536	(37,446,464)
Operating Surplus / (Deficit)	(18,719,820)	(57,590,781)	0	(17,000,000)	(17,000,000)	(17,000,000)	0
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS							
Prior Year Fund Balance	-	-	-	-	-	-	-
Net Adjustments - Prior Years	18,719,820	0	0	0	17,000,000	17,000,000	0
Total Net Adjustments	18,719,820	0	0	0	17,000,000	17,000,000	0
Preliminary Year End Fund Balance	0	(57,590,781)	(57,590,781)	0	0	0	0
Payments to Other Funds - Rate Stabilization Fund	0	0	0	0	0	0	0
Year End Fund Balance	0	(57,590,781)	(57,590,781)	0	0	0	0

Note 1: Bill #544, which restructured the Water Fund Revenue Bond Rate covenant, requires that the unencumbered operating balance of the Water Fund as of the end of the Fiscal Year be paid over to the Rate Stabilization Fund.

A payment from the Rate Stabilization Fund to the Operating Fund will be required to eliminate any deficit as of the end of the fiscal year and will be recognized as Revenue from Other Funds.

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

Quarterly City Managers Report
Analysis of Projected Year-End Variances
Water Fund
All Departments
For the Period Ending September 30, 2009

Category	Full Year Proj. Variance Better / (Worse) Than Cur. Target	Reasons / Comments
Revenues		
Locally Generated Non-Tax	(\$16.0)	Variances are the result of a lower projection for revenues from: Sales & Charges - (\$11.4) million, Interest Earnings - (\$3.4) million, Contribution - Sinking Fund Reserve - (\$0.8) million and Surcharges - (\$0.4) million.
Revenues from Other Funds	12.3	Variance is the result of a higher than projection payment to the Rate Stabilization Fund - \$12.3 million.
Subtotal	(\$3.7)	
Obligations / Appropriations		
Personal Services	\$1.3	Variances: 1) Water - \$0.6 million and 2) Revenue - \$0.7 million are primarily due to savings from the delay in filling vacant positions throughout the remainder of the fiscal year.
Purchase of Services	1.8	Variance: 1) Revenue - \$1.8 million is due to a lower projection of costs for consultant services.
Materials, Supplies & Equipment	0.1	Variance: 1) Revenue - \$0.1 million are due to a lower projection of costs for the office and computer equipment.
Payment to Other Funds	0.5	Variance: 1) Water - \$0.5 million is due to a lower than anticipated payment to the General Fund for Interfund Service Charges.
Subtotal	\$3.7	
Total	\$0.0	

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Quarterly City Managers Report
Departmental Full Time Position Summary
Water Fund
For the Period Ending September 30, 2009

Department	FY'09 Year-End Actual	Year to Date				Fiscal Year 2010			
		Month End		Actual (Over) / Under Target Budget		Authorized Positions		Full Year	
		Target Budget Plan	Actual	Original Budget	Target Budget	Current Budget	Current Projection	Current Budget	Current Projection (Over) / Under Target Budget
Division of Technology	16	16	16	0	16	16	16	0	0
Office of Fleet Management	37	36	36	0	55	40	40	15	0
Water	1,731	1,714	1,714	0	1,952	1,840	1,833	119	7
Finance	1	0	0	0	0	0	0	0	0
Revenue	234	235	235	0	270	270	252	18	18
Procurement	2	2	2	0	2	2	2	0	0
Law	29	31	31	0	36	36	36	0	0
Total Water Fund	2,050	2,034	2,034	0	2,331	2,204	2,179	152	25

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

AVIATION FUND
QUARTERLY REPORT

Quarterly City Managers Report
Fund Balance Summary
Aviation Fund

All Departments

For the Period Ending September 30, 2009

Category	FY09 Year-End Unaudited Actual	Year to Date			Fiscal Year 2010			Full Year			Current Projection for Revenues Over / (Under) Current Budget Target Budget
		Target Budget Plan	Actual	Over / (Under) Target Budget	Original Budget	Current Target Budget Plan	Current Projection				
REVENUES											
Taxes	291,282,663	59,076,666	59,076,666	0	355,000,000	291,500,000	291,500,000	(63,500,000)	(5,300,000)	0	0
Locally Generated Non - Tax Revenues	1,933,517	842,512	842,512	0	7,800,000	2,500,000	2,500,000	(1,000,000)	0	0	0
Other Governments	887,631	0	0	0	2,000,000	1,000,000	1,000,000	0	0	0	0
Revenues from Other Funds of City											
Other Sources											
Total Revenues and Other Sources	294,103,811	59,919,178	59,919,178	0	364,800,000	295,000,000	295,000,000	(69,800,000)	0	0	
Category											
OBLIGATIONS / APPROPRIATIONS											
Personal Services	60,891,945	12,367,563	12,367,563	0	66,066,177	61,816,661	61,616,661	4,449,516	200,000	0	0
Personal Services - Employee Benefits	39,508,586	4,566,662	4,566,662	0	40,283,000	40,283,000	40,283,000	0	0	0	0
Sub-Total Employee Compensation	100,400,531	16,934,225	16,934,225	0	106,349,177	102,099,661	101,899,661	4,449,516	200,000	0	0
Purchase of Services	78,973,425	60,712,180	60,712,180	0	110,514,996	91,433,496	91,433,496	19,081,500	0	0	0
Materials, Supplies and Equipment	9,712,446	6,706,024	6,706,024	0	21,371,832	14,541,332	14,541,332	6,830,500	0	0	0
Contributions, Indemnities and Taxes	937,733	740,178	740,178	0	6,032,000	5,826,000	5,826,000	206,000	0	0	0
Debt Service	99,675,550	0	0	0	107,649,995	103,649,995	103,649,995	4,000,000	0	0	0
Payment to Other Funds	12,780,432	0	0	0	24,627,000	25,310,000	25,310,000	(683,000)	0	0	0
Advances and Miscellaneous Payments	0	0	0	0	0	0	0	0	0	0	0
Total Obligations / Appropriations	302,480,157	85,092,607	85,092,607	0	376,545,000	342,850,484	342,660,484	33,884,516	200,000	0	
Operating Surplus / (Deficit)	(8,376,346)	(25,173,429)	(25,173,429)	0	(11,745,000)	(47,850,484)	(47,660,484)	(35,915,484)	200,000	0	
<u>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</u>											
Prior Year Fund Balance	61,412,637	-	-	-	57,183,000	55,127,876	55,127,876	(2,055,124)	0	0	0
Net Adjustments - Prior Years	2,091,585	1,000,000	1,000,000	0	15,000,000	15,000,000	15,000,000	0	0	0	0
Total Net Adjustments	63,504,222	1,000,000	1,000,000	0	72,183,000	70,127,876	70,127,876	(2,055,124)	0	0	
Preliminary Year End Fund Balance	55,127,876	(24,173,429)	(24,173,429)	0	60,438,000	22,267,392	22,467,392	(37,970,608)	200,000	0	
Deferred Revenue - Airline Rates & Charges (See Note 1)	0	0	0	0	0	0	0	0	0	0	0
Year End Fund Balance	55,127,876	(24,173,429)	(24,173,429)	0	60,438,000	22,267,392	22,467,392	(37,970,608)	200,000	0	

Note 1: In accordance with Airline Use & Lease Agreements, revenues received in excess of Terminal Building and Airfield Area costs are deferred to the subsequent fiscal year.

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

Quarterly City Managers Report
Analysis of Projected Year-End Variances
Aviation Fund
All Departments
For the Period Ending September 30, 2009

Category	Full Year Proj. Variance Better / (Worse) Than Cur. Target	Reasons / Comments
<u>Revenues</u>		
	Subtotal	\$0.0
<u>Obligations / Appropriations</u>		
Personal Services	\$0.2	Variance: 1) Fire - \$0.2 million is due to savings from the delay in filling vacant positions throughout the remainder of the fiscal year.
	Subtotal	\$0.2
	Total	\$0.2

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Quarterly City Managers Report
Non-Tax Revenue Summary
Aviation Fund
For the Period Ending September 30, 2009

Department	FY09 Year-End Unaudited Actual	Year to Date			Fiscal Year 2010			Full Year		
		Target Budget Plan	Actual	Over / (Under) Target Budget	Original Budget	Current Target Budget Plan	Current Projection	Current Budget	Target Budget	
Local Non-Tax Revenues										
Fleet Management	9,184	2,061	2,061	0	20,000	20,000	20,000	20,000	0	0
Sale of Vehicles	9,184	2,061	2,061	0	20,000	20,000	20,000	20,000	0	0
Procurement	153,834	168,235	168,235	0	10,000	180,000	180,000	180,000	170,000	0
Miscellaneous	153,834	168,235	168,235	0	10,000	180,000	180,000	180,000	170,000	0
City Treasurer	2,163,237	0	0	0	2,000,000	2,000,000	2,000,000	2,000,000	0	0
Interest Earnings	2,163,237	0	0	0	2,000,000	2,000,000	2,000,000	2,000,000	0	0
Commerce - Division of Aviation	288,956,408	58,906,370	58,906,370	0	352,970,000	289,300,000	289,300,000	289,300,000	(63,670,000)	0
Concessions	26,422,468	8,661,826	8,661,826	0	32,000,000	27,000,000	27,000,000	27,000,000	(5,000,000)	0
Space Rentals	101,473,550	24,311,269	24,311,269	0	117,270,000	103,000,000	103,000,000	103,000,000	(14,270,000)	0
Landing Fees	49,708,269	12,943,788	12,943,788	0	65,700,000	50,000,000	50,000,000	50,000,000	(15,700,000)	0
Parking	31,239,909	0	0	0	36,000,000	27,000,000	27,000,000	27,000,000	(9,000,000)	0
Car Rental	18,628,726	5,186,181	5,186,181	0	25,000,000	20,000,000	20,000,000	20,000,000	(5,000,000)	0
Sale of Utilities	4,504,684	908,738	908,738	0	5,000,000	4,800,000	4,800,000	4,800,000	(200,000)	0
Overseas Terminal Facility Charges	10,565	0	0	0	0	0	0	0	0	0
International Terminal Charges	19,732,663	6,289,864	6,289,864	0	24,000,000	20,000,000	20,000,000	20,000,000	(4,000,000)	0
Passenger Facility Charge	32,925,558	0	0	0	33,000,000	33,000,000	33,000,000	33,000,000	0	0
Miscellaneous	4,310,016	604,704	604,704	0	15,000,000	4,500,000	4,500,000	4,500,000	(10,500,000)	0
Total Local Non-Tax Revenue	291,282,663	59,076,666	59,076,666	0	355,000,000	291,500,000	291,500,000	(63,500,000)	0	0
Other Governments										
Commerce - Division of Aviation	1,933,517	842,512	842,512	0	7,800,000	2,500,000	2,500,000	(5,300,000)	0	
State	0	0	0	0	1,300,000	0	0	(1,300,000)	0	
Federal	1,933,517	842,512	842,512	0	6,500,000	2,500,000	2,500,000	(4,000,000)	0	
Total Other Governments	1,933,517	842,512	842,512	0	7,800,000	2,500,000	2,500,000	(5,300,000)	0	
Revenue from Other Funds										
Commerce - Division of Aviation	887,631	0	0	0	2,000,000	1,000,000	1,000,000	(1,000,000)	0	
General Fund	887,631	0	0	0	2,000,000	1,000,000	1,000,000	(1,000,000)	0	
Total Revenue from Other Funds	887,631	0	0	0	2,000,000	1,000,000	1,000,000	(1,000,000)	0	
Total - All Sources	294,103,811	59,919,178	59,919,178	0	364,800,000	295,000,000	295,000,000	(69,800,000)	0	

Quarterly City Managers Report
Departmental Full Time Position Summary
Aviation Fund
For the Period Ending September 30, 2009

Department	FY'09 Year-End Actual	Year to Date				Fiscal Year 2010			
		Month End		(Over) / Under Target Budget		Authorized Positions		Full Year	
		Target Budget Plan	Actual	Original Budget	Target Budget	Current Budget	Current Projection	Current Budget	Target Budget
Police		164	165	0	166	166	166	0	0
<i>Uniformed</i>	153	154	154	0	155	155	155	0	0
<i>Civilian</i>	11	11	11	0	11	11	11	0	0
Fire		63	63	0	71	71	71	0	0
<i>Uniformed</i>	63	63	63	0	71	71	71	0	0
<i>Civilian</i>	0	0	0	0	0	0	0	0	0
Office of Fleet Management		20	20	0	22	20	20	2	0
Commerce - Division of Aviation		757	765	0	896	820	820	76	0
Law		20	21	21	0	21	22	(1)	0
Total Aviation Fund		1,024	1,034	0	1,176	1,099	1,099	77	0

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

**GRANTS REVENUE FUND
QUARTERLY REPORT**

Unanticipated Grants

FUNDS TAKEN FROM FINANCE'S UNANTICIPATED GRANTS REVENUE FUND - FY 2010
 FOR PERIOD JULY 1, 2009 - SEPTEMBER 30, 2009

No.	Department	Amount	Grant Title	Source	Description
23	Prisons	70,000.00	Telecommunications Training (MORE)	U.S. Department of Labor	Set-up FY 2010 appropriation
31	Records	42,395.00	Increase Access to National Historic Records	National Foundation for the Arts and Humanities	Set-up FY 2010 appropriation
31	Records	12,500.00	Archives Assessment Project	Historical and Museum Commission	Set-up FY 2010 appropriation
38	Procurement	100,000.00	Sales & Use Tax Refunds	PA Department of Revenue	Set-up FY 2010 appropriation
50	Mayor's Office - Mural Arts	100,000.00	Graffiti Removal	PA Department of Transportation	Set-up FY 2010 appropriation
84	1st Judicial District	168,000.00	JAG III - Drug Treatment Court	U.S. Department of Justice	Set-up FY 2010 appropriation
Total		492,895.00			

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

**CASH FLOW
FORECAST
FOR
FISCAL YEAR 2009**

EQUITY IN CON CASH GENERAL FUND FY2010**FY 2010**

Actual through October

	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	Mar 31	April 30	May 31	June 30	Total	Accrued	Under Current Revenues (Over) Revenues	
REVENUES																
Property Taxes	5.9	7.0	5.2	3.9	4.9	32.2	196.6	95.5	22.4	15.8	9.4	412.7	0.0	0.0	412.7	
Wage, Earnings NP Tax	95.8	99.8	76.1	90.2	97.7	81.2	107.0	86.0	94.9	95.8	97.3	1,131.4	0.0	0.0	1,131.4	
Realty Transfer Tax	10.9	9.7	9.8	8.9	9.2	9.8	9.9	7.6	9.1	9.7	10.3	114.7	0.0	0.0	114.7	
Sales Tax	10.0	11.9	9.9	9.4	10.3	17.3	17.2	22.7	20.9	21.0	22.7	195.3	20.0	0.0	215.3	
Business Privilege Tax	5.0	8.1	8.5	8.5	(1.8)	6.5	8.1	18.5	137.1	137.8	34.6	376.7	0.0	0.0	376.7	
Other Taxes	7.8	9.5	7.2	6.6	7.2	6.7	6.6	9.1	5.8	11.5	8.5	94.7	0.0	0.0	94.7	
Locally Generated Non-tax	18.4	19.8	16.7	18.0	20.7	24.9	23.4	20.4	23.9	19.5	21.7	29.3	0.0	0.0	256.7	
Other Governments	4.0	54.8	56.6	164.0	48.2	16.6	55.4	65.4	68.8	71.3	40.7	65.3	710.9	156.0	0.0	865.9
Other Governments-PICA	25.0	19.9	16.4	25.3	23.5	7.4	31.6	26.5	31.1	20.2	35.5	15.5	277.8	8.0	0.0	285.8
Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.8	0.5	1.0	1.8	0.8	0.5	0.8	6.8	21.3	0.0	28.1
Total Current Revenue	182.8	240.5	206.4	334.8	220.7	185.0	291.8	441.0	370.3	409.3	403.0	292.3	3,577.7	205.3	0.0	3,783.0
Collection of 6-30-09/Govt. Other Fund Balance Adj.	14.5	84.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	99.2	0.0	0.0	
Non-revenue receipts	0.0	0.0	15.0										15.0	0.0	0.0	
Non-budget items													0.0	0.0	0.0	
TOTAL CASH RECEIPTS	197.3	325.2	221.4	334.8	220.7	185.0	291.8	441.0	370.3	409.3	403.0	292.3	3,692.0			
EXPENSES AND OBLIGATIONS																
Payroll	87.6	106.0	112.7	104.1	104.3	130.5	104.3	105.3	131.5	104.3	108.3	132.7	1,331.6	28.9	0.0	1,361.8
Employee Benefits	39.1	41.1	40.2	41.2	35.9	43.7	40.7	36.0	38.8	34.8	35.8	460.9	19.7	0.0	480.6	
Pension	3.7	(2.8)	13.4	49.2	0.0	0.0	3.7	0.0	196.2	86.7	0.0	350.1	0.0	0.0	350.1	
Purchase of Services	22.2	29.6	92.6	129.4	99.9	77.0	87.9	86.3	99.3	81.1	91.2	73.4	1,141.0	41.0	130.0	1,141.0
Materials, Equipment	1.5	2.5	5.9	6.2	7.3	5.9	4.9	7.1	8.0	5.5	5.8	65.5	4.8	4.0	74.3	
Contributions, Indemnities	5.7	0.5	11.5	9.8	3.5	7.0	2.6	5.5	7.7	10.1	25.7	24.1	113.8	4.0	0.0	117.8
Debt Service-Short Term	0.0	0.0	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	116	13.0	0.0	0.0	13.0
Debt Service-Long Term	8.5	28.7	0.0	5.0	3.2	7.7	12.4	7.3	3.4	6.2	14.7	10.8	108.9	0.0	0.0	108.9
Interfund Charges	0.3	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.4	2.2	26.3	0.0	0.0	28.5
Advances, Subsidies	0.0	24.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25.0	0.0	0.0	25.0
Current Year Appropriation	168.6	230.3	276.3	344.9	255.6	271.8	256.6	247.6	484.6	328.7	281.5	294.3	3,440.8	124.7	134.0	3,701.0
Prior Year Encumbrances	46.1	0.0	16.5	36.6	16.3	18.6	8.2	3.2	5.9	3.7	3.2	2.9	161.3	0.0	0.0	161.3
Prior Year Vouchers Payable	50.2	13.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	63.2	0.0	0.0	63.2
TOTAL DISBURSEMENTS	264.9	243.3	292.8	381.5	271.9	290.4	264.8	250.8	490.5	332.5	284.8	297.2	3,665.3			
Excess (Def) of Receipts over Disbursements	(67.6)	81.9	(71.4)	(46.7)	(51.1)	(105.5)	26.9	190.2	(120.2)	76.8	118.2	(4.9)	26.7			
Opening Balance TRANS	7.8	(53.8)	22.1	220.7	174.0	127.8	22.4	49.3	239.6	119.3	196.2	39.4	7.8	0.0	0.0	
CLOSING BALANCE	(55.8)	22.1	220.7	174.0	127.8	22.4	49.3	239.6	119.3	196.2	39.4	34.5	34.5	34.5	34.5	34.5

OFFICE OF THE DIRECTOR OF FINANCE
CASH FLOW PROJECTIONS
CONSOLIDATED CASH--ALL FUNDS--FY2010

FY2010

(Amounts in \$millions)

	July 31	Aug 31	Sep 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30
	Actual						Estimate					
General	(59.8)	22.1	220.7	174.0	127.8	22.4	49.3	239.6	119.3	196.2	39.4	34.5
Grants Revenue	59.3	106.0	44.0	44.2	55.0	40.0	55.0	50.0	40.0	40.0	35.0	35.0
Community Development	(8.9)	(4.9)	(3.3)	(4.3)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)
Vehicle Rental Tax	5.5	6.0	3.5	3.9	4.4	4.9	5.3	5.7	3.6	4.1	4.6	5.1
Hospital Assessment Fund	4.0	4.0	4.0	28.8	4.0	4.0	4.0	4.0	4.0	2.0	2.0	2.0
Housing Trust Fund	21.1	21.8	21.2	20.7	18.0	16.0	16.0	14.0	14.0	12.0	12.0	10.0
Other Funds	6.0	12.6	20.0	15.6	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
TOTAL OPERATING FUNDS	27.2	167.6	310.1	282.9	213.2	91.3	133.6	317.3	184.9	258.3	97.0	90.6
Capital Improvement	165.5	172.9	164.7	155.1	145.1	138.1	131.1	124.1	117.1	110.1	103.1	96.1
Industrial & Commercial Dev.	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5
TOTAL CAPITAL FUNDS	170.0	177.4	169.2	159.6	149.6	142.6	135.6	128.6	121.6	114.6	107.6	100.6
TOTAL FUND EQUITY	197.2	345.0	479.3	442.5	362.8	233.9	269.2	445.9	306.5	372.9	204.6	191.2

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

**METHODOLOGY
FOR
FINANCIAL REPORTING**

QUARTERLY CITY MANAGERS REPORT

For the Period Ending September 30

METHODOLOGY FOR FINANCIAL REPORTING

A. FUND ACCOUNTING

Funds are groupings of activities that enable the city to maintain control over resources that have been segregated for particular purposes or objectives. All of the funds of the City of Philadelphia can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

- ***Governmental funds.*** The governmental funds are used to account for the financial activity of the city's basic services, such as: general government; economic and neighborhood development; public health, welfare and safety; cultural and recreational; and streets, highways and sanitation. The fund financial activities focus on a short-term view of the inflows and outflows of spendable resources, as well as on the balances of spendable resources available at the end of the fiscal year. The financial information presented for the governmental funds are useful in evaluating the city's short term financing requirements.

The city maintains twenty individual governmental funds. The city's Comprehensive Annual Financial Report presents data separately for the general fund, grants revenue fund and health-choices behavioral health fund, which are considered to be major funds. Data for the remaining seventeen funds are combined into a single aggregated presentation.

- ***Proprietary funds.*** The proprietary funds are used to account for the financial activity of the city's operations for which customers are charged a user fee; they provide both a long and short-term view of financial information. The city maintains three enterprise funds that are a type of proprietary funds - the airport, water and waste water operations, and industrial land bank.
- ***Fiduciary funds.*** The City of Philadelphia is the trustee, or fiduciary, for its employees' pension plans. It is also responsible for the Gas Works' employees' retirement reserve assets. Both of these fiduciary activities are reported in the city's Comprehensive Annual Financial Report as separate financial statements of fiduciary net assets and changes in fiduciary net assets.

• B. Basis of Accounting and Measurement Focus

Governmental funds account for their activities using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the city considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as in the case of full accrual accounting. Debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is

QUARTERLY CITY MANAGERS REPORT

For the Period Ending September 30

METHODOLOGY FOR FINANCIAL REPORTING

due, however, those expenditures may be accrued if they are to be liquidated with available resources.

Imposed non-exchange revenues, such as real estate taxes, are recognized when the enforceable legal claim arises and the resources are available. Derived tax revenues, such as wage, business privilege, net profits and earnings taxes, are recognized when the underlying exchange transaction has occurred and the resources are available. Grant revenues are recognized when all the applicable eligibility requirements have been met and the resources are available. All other revenue items are considered to be measurable and available only when cash is received by the city.

Revenue that is considered to be *program revenue* include: (1) charges to customers or applicants for goods received, services rendered or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program specific revenues, therefore, all taxes are considered general revenues.

The city's financial statements reflect the following three funds as major **Governmental Funds**:

- The **General Fund** is the city's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in other funds.
- The **HealthChoices Behavioral Health Fund** accounts for resources received from the Commonwealth of Pennsylvania. These resources are restricted to providing managed behavioral health care to Philadelphia residents.
- The **Grants Revenue Fund** accounts for the resources received from various federal, state and private grantor agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

The City also reports on **Permanent Funds**, which are used to account for resources legally held in trust for use by the park and library systems of the city. There are legal restrictions on the resources of the funds that require the principal to remain intact, while only the earnings may be used for the programs.

The City reports on the following **Fiduciary Funds**:

- The **Municipal Pension Fund** accumulates resources to provide pension benefit payments to qualified employees of the city and certain other quasi-governmental organizations.
- The **Philadelphia Gas Works Retirement Reserve Fund** accounts for contributions made by the Philadelphia Gas Works to provide pension benefit payments to its qualified employees under its noncontributory pension plan.

The City reports the following major **Proprietary Funds**:

QUARTERLY CITY MANAGERS REPORT

For the Period Ending September 30

METHODOLOGY FOR FINANCIAL REPORTING

The **Water Fund** accounts for the activities related to the operation of the city's water delivery and sewage systems.

- The **Aviation Fund** accounts for the activities of the city's airports.
- The **Industrial Land Bank Fund** accounts for the activities of the city's inventory of commercial land sites.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's ongoing operations. The principal operating revenues of the Water Fund are charges for water and sewer service. The principal operating revenue of the Aviation Fund is charges for the use of the airport. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. The principal operating revenues of the Industrial Land Bank Fund come from sales of land sites, while the operating expenses are comprised of land purchases and improvements made thereon. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

C. Legal Compliance

The city's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP). In accordance with the Philadelphia Home Rule Charter, the city has formally established budgetary accounting control for its operating and capital improvement funds.

The operating funds of the city, consisting of the General Fund, seven Special Revenue Funds (County Liquid Fuels Tax, Special Gasoline Tax, HealthChoices Behavioral Health, Hotel Room Rental Tax, Grants Revenue, Community Development and Car Rental Tax Funds) and two Enterprise Funds (Water and Aviation Funds), are subject to annual operating budgets adopted by City Council. Included with the Water Fund is the Water Residual Fund. These budgets appropriate funds for all city departments, boards and commissions by major class of expenditure within each department. Major classes are defined as: personal services; purchase of services; materials and supplies; equipment; contributions, indemnities and taxes; debt service; payments to other funds; and advances and other miscellaneous payments. The appropriation amounts for each fund are supported by revenue estimates and take into account the elimination of accumulated deficits and the re-appropriation of accumulated surpluses to the extent necessary. All transfers between major classes (except for materials and supplies and equipment, which are appropriated together) must have councilmanic approval. Appropriations that are not expended or encumbered at year-end are lapsed.

The City Capital Improvement Fund budget is adopted annually by the City Council. The Capital Improvement budget is appropriated by project for each department. All transfers between projects exceeding twenty percent of each project's original appropriation must

QUARTERLY CITY MANAGERS REPORT

For the Period Ending September 30

METHODOLOGY FOR FINANCIAL REPORTING

be approved by City Council. Any funds that are not committed or expended at year-end are lapsed.

Schedules prepared on the legally enacted basis differ from the generally accepted accounting principles (GAAP) basis in that both expenditures and encumbrances are applied against the current budget, adjustments affecting activity budgeted in prior years are accounted for through fund balance or as reduction of expenditures and certain interfund transfers and reimbursements are budgeted as revenues and expenditures.

D. CITY MANAGERS REPORTS

Projected revenues and obligations reflected on the City Managers Reports are consistent with the above legal basis of Accounting and include all appropriate accruals.

Actual monthly revenue figures do not include revenues measurable and available within 60 days after the month end because it would be impractical to issue timely reports using this method of accrual.

Actual monthly expenditures do not include accounts payable (amounts owed to providers of goods and services which have not been voucherized on the City's accounting records). These amounts, however, are reflected in the encumbrances outstanding for each City agency.

Interfund service charges, an annual expense budgeted in certain City departments, are not included in the actual monthly obligations, but as stated above, are projected in the City's annual costs.

