

**City of Philadelphia**

# **Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2013**



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

In Cooperation with

**Office of the Director of Finance**

**Office of the Managing Director**

**November 15, 2013**

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, 2013**

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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:** Departments are ranked highest to lowest in terms of leave usage for the quarter. The percentages represent the total number of days used over the total number of days available to be worked in the quarter for General Fund employees.

**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, 2013**

### **Introduction**

This Quarterly City Manager's Report (QCMR) for the first quarter Fiscal Year 2014 projects that the General Fund will end the year with a fund balance of \$114.3 million, \$27.7 million higher than the Adopted Budget. This increase is largely due to a \$68.0 million higher than projected Fiscal 2013 ending fund balance offset by \$49.3 million of higher than anticipated costs due to the withdrawal of the appeal of the 2012 IAFF award.

While the higher fund balance is a positive development, the City faces numerous financial risks related to its collective bargaining agreements including unresolved labor contracts. In addition to risks regarding labor contracts, there is uncertainty regarding the economic recovery and pending Federal budget issues which could result in cuts to federal and state funding. The City continues to monitor local economic conditions and their impact on tax revenues.

### **Revenues**

Tax Revenues for Fiscal Year 2014 are projected to be in line with the target budget and about \$1.8 million lower than the Adopted Budget due to lower than anticipated Fiscal 2013 sales tax revenues.

Locally Generated Non-Tax Revenues were revised upward by \$8.2 million due to a number of factors including \$2.0 million more in License and Inspections revenues, \$4.7 million more in Sheriff Department fees, and \$1.0 million more in the Fleet Department's fuel reimbursements.

Revenue from Other Governments is projected to be about \$48.6 million higher than the Adopted Budget. This is largely attributable to \$45.0 million in revenue from the Commonwealth to be forwarded to the School District as a one-time payment. In addition, State Pension Aid (Act 205) revenues came in \$3.6 million above budget.

Total revenues are now projected at \$3,778,500,000, \$54.9 million over the budget adopted by City Council and signed by the Mayor.

### **Expenditures**

Expenditures are projected to total \$3,940,531,000, \$95.1 million higher than the budget adopted by City Council and signed by the Mayor. Salary and fringe benefit costs are projected to be \$97.6 million higher than the Adopted Budget. \$47.5 million of this represents the transfer from the reserve that was established for labor obligations in the Civil Service Commission budget to the Fire Department for the wage portion of the

2012 IAFF award no longer under appeal. In addition, \$49.3 million of the variance is due to unbudgeted costs related to the IAFF award no longer under appeal largely for health care costs. Lastly, the October 2013 Deputy Sheriff Award is anticipated to cost the City \$808,000 in unbudgeted Personal Service costs in Fiscal 2014.

The School District Contribution is expected to be \$45 million higher than the Adopted Budget due to the Commonwealth's \$45 million one-time payment to the School District mentioned earlier which will flow through the General Fund. Purchase of Services and Materials, Supplies and Equipment are projected to be in line with the Adopted Budget.

In conclusion, while tax revenues show continued growth and the fund balance is higher than originally anticipated for Fiscal Year 2014, the City faces significant financial uncertainty regarding collective bargaining agreements and potential federal and state funding cuts. In addition, the economy is still fragile due to the slow economic recovery and faces the added threat of a downturn due to Federal budget issues.



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**Office of Budget and Program Evaluation**  
**Office of the Director of Finance**  
**City of Philadelphia**  
**November 15, 2013**

**City of Philadelphia**

**Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2013**

**GENERAL FUND BALANCE  
SUMMARY**

TABLE FB-1  
**QUARTERLY CITY MANAGERS REPORT**  
**FUND BALANCE SUMMARY**  
**GENERAL FUND**

FOR THE PERIOD ENDING SEPTEMBER 30, 2013  
(000 Omitted)

Category	FY 13 Unaudited Actual	FISCAL YEAR 2014							Current Projection for Revenues Over (Under)		
		YEAR TO DATE			FULL YEAR						
		Target Budget	Actual	Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Adopt. Budget	Target Budget		
<b>REVENUES</b>											
Taxes	2,733,456	482,315	482,315	0	2,762,598	2,760,798	2,760,798	(1,800)	0	0	
Locally Generated Non - Tax Revenues	266,173	71,640	71,640	0	265,168	273,328	273,328	8,160	0	0	
Revenues from Other Governments	337,571	147,198	147,198	0	303,451	352,006	352,006	48,555	0	0	
Other Govts. - PICA City Account (1)	313,968	72,612	72,612	0	325,119	325,119	325,119	0	0	0	
Sub-Total Other Governments	651,539	219,810	219,810	0	628,570	677,125	677,125	48,555	0	0	
Revenues from Other Funds of City	46,821	8,421	8,421	0	67,249	67,249	67,249	0	0	0	
Other Sources	0	0	0	0	0	0	0	0	0	0	
<b>Total Revenue and Other Sources</b>	<b>3,697,989</b>	<b>782,186</b>	<b>782,186</b>	<b>0</b>	<b>3,723,585</b>	<b>3,778,500</b>	<b>3,778,500</b>	<b>54,915</b>	<b>0</b>		
Category	FY 13 Unaudited Actual	YEAR TO DATE			FULL YEAR			Current Projection for Obligations (Over) Under			
		Target Budget	Actual	(Over) Under Target Budget	Adopted Budget	Target Budget	Current Projection	Adopt. Budget	Target Budget		
<b>OBLIGATIONS / APPROPRIATIONS</b>											
Personal Services	1,362,360	298,106	298,106	0	1,401,330	1,449,627	1,449,627	(48,297)	0	0	
Personal Services - Employee Benefits	1,119,074	125,774	125,774	0	1,177,305	1,226,624	1,226,624	(49,319)	0	0	
Sub-Total Employee Compensation	2,481,434	423,880	423,880	0	2,578,635	2,676,251	2,676,251	(97,616)	0	0	
Purchase of Services	757,803	483,357	483,357	0	790,552	790,552	790,552	0	0	0	
Materials, Supplies and Equipment	85,416	36,239	36,239	0	88,626	88,626	88,626	0	0	0	
Contributions, Indemnities and Taxes	138,273	44,456	44,456	0	141,708	186,708	186,708	(45,000)	0	0	
Debt Service	118,874	72,338	72,338	0	129,530	129,530	129,530	0	0	0	
Payments to Other Funds	31,466	264	264	0	31,644	31,644	31,644	0	0	0	
Advances & Miscellaneous Payments	0	0	0	0	84,708	37,220	37,220	47,488	0	0	
<b>Total Obligations / Appropriations</b>	<b>3,613,266</b>	<b>1,060,534</b>	<b>1,060,534</b>	<b>0</b>	<b>3,845,403</b>	<b>3,940,531</b>	<b>3,940,531</b>	<b>(95,128)</b>	<b>0</b>		
<b>Operating Surplus (Deficit)</b>	<b>84,723</b>	<b>(278,348)</b>	<b>(278,348)</b>	<b>0</b>	<b>(121,818)</b>	<b>(162,031)</b>	<b>(162,031)</b>	<b>(40,213)</b>	<b>0</b>		
<b>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</b>											
Net Adjustments - Prior Years	25,425	0	0	0	19,388	19,388	19,388	0	0	0	
<b>Operating Surplus/(Deficit) &amp; Prior Year Adj.</b>	<b>110,148</b>	<b>(278,348)</b>	<b>(278,348)</b>	<b>0</b>	<b>(102,430)</b>	<b>(142,643)</b>	<b>(142,643)</b>	<b>(40,213)</b>	<b>0</b>		
Prior Year Fund Balance	146,754	0	0	0	188,942	256,902	256,902	67,960	0	0	
<b>Year End Fund Balance</b>	<b>256,902</b>	<b>(278,348)</b>	<b>(278,348)</b>	<b>0</b>	<b>86,512</b>	<b>114,259</b>	<b>114,259</b>	<b>27,747</b>	<b>0</b>		

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

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**City of Philadelphia**

**Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2013**

**GENERAL FUND  
REVENUES**

**Summary Table R-1**  
**Analysis of Tax Revenue**  
**QUARTERLY CITY MANAGERS REPORT**  
**GENERAL FUND**  
**FOR THE PERIOD ENDING SEPTEMBER 30, 2013**  
**Amounts in Millions**

Tax	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons / Comments
City Wage Tax		See Note 1		<p>FY 2013 Base</p> <p>FY 2013 Projection (6/30/2013 QCMR): \$1,227.5</p> <p>FY 2013 Actual: \$1,224.9</p> <p>Decrease: \$2.6</p> <p>FY 2013 to FY 2014 Base Growth Rate:</p> <p>Budgeted Growth Rate: 3.59%</p> <p>Current Estimated Growth Rate: 3.59%</p> <p>FY 2013 Tax Rate: Res.: 2.428% City , 1.5% PICA : Non-Res.: 3.4985% City</p> <p>FY 2014 Tax Rate: Res.: 2.424% City , 1.5% PICA : Non-Res.: 3.495% City</p>
Real Estate Tax		See Note 1		<p>FY 2013 Base</p> <p>FY 2013 Projection (6/30/2013 QCMR): \$503.1</p> <p>FY 2013 Actual: \$504.2</p> <p>Increase: \$1.1</p> <p>FY 2013 to FY 2014 Base Growth Rate:</p> <p>Budgeted Growth Rate: 0.0%</p> <p>Current Estimated Growth Rate: 0.0%</p> <p>FY 2013 Tax Rate: 44.62 mills City plus 53.09 mills School District Total 97.71 mills</p> <p>FY 2014 Tax Rate: .6018% City plus .7386% School District Total 1.34%</p>
Business Income & Receipts		See Note 1		<p>FY 2013 Base (includes Current &amp; Prior)</p> <p>FY 2013 Projection (6/30/2013 QCMR): \$452.9</p> <p>FY 2013 Actual: \$450.9</p> <p>Decrease: (\$2.0)</p> <p>FY 2013 to FY 2014 Base (includes Current &amp; Prior) Growth Rate:</p> <p>Budgeted Growth Rate: -5.27%</p> <p>Current Estimated Growth Rate: -8.61%</p> <p>FY 2013 Tax Rate: 1.415 mills on gross receipts and 6.45% of net income</p> <p>FY 2014 Tax Rate: 1.415 mills on gross receipts and 6.43% of net income</p>
Sales Tax		See Note 1		<p>FY 2013 Base</p> <p>FY 2013 Projection (6/30/2013 QCMR): \$257.6</p> <p>FY 2013 Actual: \$257.6</p> <p>Increase: \$0.0</p> <p>FY 2013 to FY 2014 Base Growth Rate:</p> <p>Budgeted Growth Rate: 5.03%</p> <p>Current Estimated Growth Rate: 5.03%</p> <p>FY 2013 Tax Rate: 2%</p> <p>FY 2014 Tax Rate: 2%</p>
Real Estate Transfer Tax		See Note 1		<p>FY 2013 Base</p> <p>FY 2013 Projection (6/30/2013 QCMR): \$146.8</p> <p>FY 2013 Actual: \$147.9</p> <p>Increase: \$1.1</p> <p>FY 2013 to FY 2014 Base Growth Rate:</p> <p>Budgeted Growth Rate: 10.0%</p> <p>Current Estimated Growth Rate: 6.53%</p> <p>FY 2013 Tax Rate: 3%</p> <p>FY 2014 Tax Rate: 3%</p>
Other Taxes		See Note 1		
Total Variance From TB Plan	\$0.0	\$0.0	\$0.0	Note 1: No variance - the Current Projection for the 1st quarter equals the Target Budget Plan
Difference between FY 2013 Adopted Budget and Target Budget Plan.		(\$1.8)		
Total Variance From Budget	\$0.0	(\$1.8)	(\$1.8)	

**TABLE R-2**  
**QUARTERLY CITY MANAGERS REPORT**  
**TAX REVENUE SUMMARY**  
**GENERAL FUND**  
FOR THE PERIOD ENDING SEPTEMBER 30, 2013  
(000 Omitted)

Category	FY13 Unaudited Actual	YEAR TO DATE			FISCAL YEAR 2014			FISCAL YEAR 2014		
		Target Budget	Actual	Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection Over (Under)	Adopted	Target
<b>TAX REVENUES</b>										
<b>Wage &amp; Earnings</b>										
<b>Current</b>	1,224,871	292,819	292,819	0	1,269,883	1,269,883	0	0	0	0
<b>Prior</b>	(3,364)	1,903	1,903	0	4,250	4,250	0	0	0	0
<b>Total</b>	1,221,507	294,722	294,722	0	1,274,133	1,274,133	1,274,133	0	0	0
<b>Real Property</b>										
<b>Current</b>	504,207	11,672	11,672	0	492,363	492,363	0	0	0	0
<b>Prior</b>	36,324	10,996	10,996	0	44,234	44,234	0	0	0	0
<b>Total</b>	540,531	22,668	22,668	0	536,597	536,597	536,597	0	0	0
<b>Business Income &amp; Receipts *</b>										
<b>Sales</b>	450,911	29,400	29,400	0	410,005	410,005	410,005	0	0	0
<b>Real Estate Transfer</b>	257,550	66,630	66,630	0	272,577	270,777	270,777	(1,800)	0	0
<b>Net Profits</b>	147,968	40,859	40,859	0	157,630	157,630	157,630	0	0	0
<b>Parking</b>	19,163	1,883	1,883	0	12,761	12,761	12,761	0	0	0
<b>Amusement</b>	73,261	18,463	18,463	0	74,991	74,991	74,991	0	0	0
<b>Other</b>	19,081	6,585	6,585	0	20,465	20,465	20,465	0	0	0
<b>Total</b>	3,484	1,105	1,105	0	3,439	3,439	3,439	0	0	0
<b>TOTAL TAX REVENUE</b>	2,733,456	482,315	482,315	0	2,762,598	2,760,798	2,760,798	(1,800)	0	0
<b>Analysis of City/PICA Wage, Earnings and Net Profits Tax</b>										
<b>City Wage &amp; Earnings Tax</b>	1,221,507	294,722	294,722	0	1,274,133	1,274,133	0	0	0	0
<b>PICA Wage &amp; Earnings Tax</b>	364,689	86,991	86,991	0	382,438	382,438	0	0	0	0
<b>Total Wage &amp; Earnings Tax</b>	1,586,206	381,713	381,713	0	1,656,571	1,656,571	1,656,571	0	0	0
<b>City Net Profits Tax</b>	19,163	1,883	1,883	0	12,761	12,761	12,761	0	0	0
<b>PICA Net Profits Tax</b>	11,785	141	141	0	8,595	8,595	8,595	0	0	0
<b>Total Net Profits Tax</b>	30,948	2,024	2,024	0	21,356	21,356	21,356	0	0	0
<b>PICA Wage &amp; Earnings Tax</b>	364,689	86,991	86,991	0	382,438	382,438	0	0	0	0
<b>PICA Net Profits Tax</b>	11,785	141	141	0	8,595	8,595	8,595	0	0	0
<b>Total PICA Wage, Earnings &amp; Net Profits Tax</b>	376,484	87,132	87,132	0	391,033	391,033	0	0	0	0
<b>Total PICA Net Debt Service equals: PICA City Account</b>	62,516	19,497	19,497	0	65,914	65,914	65,914	0	0	0
	313,968	67,635	67,635	0	325,119	325,119	325,119	0	0	0

\* The amount for Business Income & Receipts reflects the aggregate total of current and prior taxes.

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

**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, 2013**

**Amounts in Millions**

Non-Tax Revenue	Forecast	Forecast	Net Variance	Reasons / Comments
	Better Than TB Plan	Worse Than TB Plan		
Locally Generated Non-Tax		See Note 1		
Other Governments		See Note 1		
Total Variance From TB Plan	\$0.0	\$0.0	\$0.0	Note 1: No variance - the Current Projection for the 1st quarter equals the Target Budget Plan
Difference between FY 2013 Adopted Budget and Target Budget Plan.		\$56.7		
Total Variance From Budget	\$56.7	\$0.0	\$56.7	
Other Revenue Sources and Adjustments	Forecast	Forecast	Net	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, 2013**  
(000 omitted)

Category	FY13 Unaudited Actual	YEAR TO DATE			FISCAL YEAR 2014			FULL YEAR		
		Target Budget	Actual	Actual Over (Under) Target Budget	Target Budget	Current Projection	Adopted Budget	Current Projection	Adopted Budget	Current Projection Over (Under) Target
<b>LOCAL NON - TAX REVENUES</b>										
<b>Office of Technology</b>	<b>22,868</b>	<b>5,246</b>	<b>5,246</b>	<b>0</b>	<b>20,753</b>	<b>21,253</b>	<b>21,253</b>	<b>500</b>	<b>500</b>	<b>0</b>
Cable TV Franchise Fees	20,326	5,217	5,217	0	19,643	20,143	20,143	500	500	0
Telephone Commissions	2,224	0	0	0	875	875	875	0	0	0
Other	318	29	29	0	235	235	235	0	0	0
<b>Police</b>	<b>4,944</b>	<b>4,060</b>	<b>4,060</b>	<b>0</b>	<b>3,770</b>	<b>4,270</b>	<b>4,270</b>	<b>500</b>	<b>500</b>	<b>0</b>
<b>Streets</b>	<b>21,465</b>	<b>10,704</b>	<b>10,704</b>	<b>0</b>	<b>23,443</b>	<b>23,443</b>	<b>23,443</b>	<b>0</b>	<b>0</b>	<b>0</b>
Street Permits	3,133	931	931	0	2,750	2,750	2,750	0	0	0
Collection Fees - PHA	1,355	361	361	0	1,500	1,500	1,500	0	0	0
Recycling Revenue	3,970	775	775	0	4,000	4,000	4,000	0	0	0
Commercial Property Collection Fee	10,557	8,008	8,008	0	12,848	12,848	12,848	0	0	0
Other	2,452	629	629	0	2,345	2,345	2,345	0	0	0
<b>Fire</b>	<b>33,662</b>	<b>8,960</b>	<b>8,960</b>	<b>0</b>	<b>37,900</b>	<b>37,900</b>	<b>37,900</b>	<b>0</b>	<b>0</b>	<b>0</b>
Emergency Medical Service Fees	32,922	8,791	8,791	0	37,400	37,400	37,400	0	0	0
Other	740	169	169	0	500	500	500	0	0	0
<b>Public Health (1)</b>	<b>13,355</b>	<b>3,852</b>	<b>3,852</b>	<b>0</b>	<b>13,100</b>	<b>13,100</b>	<b>13,100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Parks &amp; Recreation</b>	<b>1,779</b>	<b>197</b>	<b>197</b>	<b>0</b>	<b>2,069</b>	<b>2,069</b>	<b>2,069</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Public Property</b>	<b>7,876</b>	<b>890</b>	<b>890</b>	<b>0</b>	<b>9,600</b>	<b>9,600</b>	<b>9,600</b>	<b>0</b>	<b>0</b>	<b>0</b>
PATCO Lease Payment	3,188	0	0	0	3,300	3,300	3,300	0	0	0
Commissions - Transit Shelters	1,847	425	425	0	1,000	1,000	1,000	0	0	0
Sale/Lease of Capital Assets	567	0	0	0	2,500	2,500	2,500	0	0	0
Other	2,274	465	465	0	2,800	2,800	2,800	0	0	0
<b>Human Services (1)</b>	<b>4,888</b>	<b>1,270</b>	<b>1,270</b>	<b>0</b>	<b>4,350</b>	<b>4,350</b>	<b>4,350</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fleet Management</b>	<b>5,037</b>	<b>1,766</b>	<b>1,766</b>	<b>0</b>	<b>3,800</b>	<b>4,800</b>	<b>4,800</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
Fuel & Warranty Reimbursements	4,361	1,607	1,607	0	3,000	4,000	4,000	1,000	1,000	0
Other	676	159	159	0	800	800	800	0	0	0
<b>Licenses &amp; Inspections</b>	<b>54,791</b>	<b>8,948</b>	<b>8,948</b>	<b>0</b>	<b>46,244</b>	<b>48,244</b>	<b>48,244</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>Records</b>	<b>17,322</b>	<b>4,424</b>	<b>4,424</b>	<b>0</b>	<b>17,400</b>	<b>17,400</b>	<b>17,400</b>	<b>0</b>	<b>0</b>	<b>0</b>
Recording of Legal Instruments	12,152	3,132	3,132	0	12,000	12,000	12,000	0	0	0
Other	5,170	1,292	1,292	0	5,400	5,400	5,400	0	0	0
<b>Finance</b>	<b>17,548</b>	<b>5,496</b>	<b>5,496</b>	<b>0</b>	<b>20,258</b>	<b>20,258</b>	<b>20,258</b>	<b>0</b>	<b>0</b>	<b>0</b>
Burglar Alarm Licenses Fees & Fines	4,570	1,214	1,214	0	4,600	4,600	4,600	0	0	0
Solid Waste Code Violations (SWEEP)	4,861	1,439	1,439	0	4,898	4,898	4,898	0	0	0
Reimbursements - Prescriptions / Other	6,637	2,421	2,421	0	9,450	9,450	9,450	0	0	0
Employee Health Benefit Charges	1,356	422	422	0	1,100	1,100	1,100	0	0	0
Other	124	0	0	0	210	210	210	0	0	0
<b>Revenue</b>	<b>6,173</b>	<b>923</b>	<b>923</b>	<b>0</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>	<b>0</b>	<b>0</b>	<b>0</b>
Non-Profit Contribution Program	2,593	181	181	0	2,400	2,400	2,400	0	0	0
Casino Settlement Agreement Payments	2,170	529	529	0	2,175	2,175	2,175	0	0	0
Other	1,410	213	213	0	725	725	725	0	0	0
<b>City Treasurer</b>	<b>1,682</b>	<b>90</b>	<b>90</b>	<b>0</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>0</b>	<b>0</b>	<b>0</b>
Interest Earnings	1,013	(13)	(13)	0	2,200	2,200	2,200	0	0	0
Other	669	103	103	0	600	600	600	0	0	0
<b>Register of Wills</b>	<b>3,598</b>	<b>905</b>	<b>905</b>	<b>0</b>	<b>3,900</b>	<b>3,900</b>	<b>3,900</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sheriff</b>	<b>5,617</b>	<b>3,167</b>	<b>3,167</b>	<b>0</b>	<b>3,350</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>4,650</b>	<b>0</b>
First Judicial District	36,470	8,577	8,577	0	40,575	40,575	40,575	0	0	0
Court Costs, Fees and Charges	21,878	5,131	5,131	0	24,500	24,500	24,500	0	0	0
Code Violation Fines	1,592	400	400	0	1,850	1,850	1,850	0	0	0
Moving Violation Fines (Traffic Court)	7,342	1,758	1,758	0	7,750	7,750	7,750	0	0	0
Forfeited Bail, Bail Fees	5,369	1,288	1,288	0	5,800	5,800	5,800	0	0	0
Other	289	0	0	0	675	675	675	0	0	0
<b>All Other</b>	<b>7,100</b>	<b>2,165</b>	<b>2,165</b>	<b>0</b>	<b>6,556</b>	<b>6,066</b>	<b>6,066</b>	<b>(490)</b>	<b>0</b>	<b>0</b>
<b>TOTAL LOCAL NON - TAX REVENUE</b>	<b>266,173</b>	<b>71,640</b>	<b>71,640</b>	<b>0</b>	<b>265,168</b>	<b>273,328</b>	<b>273,328</b>	<b>8,160</b>	<b>0</b>	<b>0</b>

(1) See Table R-5 for detail.

**TABLE R-4**  
**QUARTERLY CITY MANAGERS REPORT**  
**NON - TAX REVENUE SUMMARY**  
**GENERAL FUND**  
**FOR THE PERIOD ENDING SEPTEMBER 30, 2013**  
**(000 omitted)**

Category	FY13 Unaudited Actual	YEAR TO DATE		FISCAL YEAR 2014			FULL YEAR		
		Target Budget	Actual	Actual Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection	Current & Projection Over (Under) Target
<b>OTHER GOVERNMENTS</b>									
PICA City Account (1)	313,968	72,612	72,612	0	325,119	325,119	325,119	325,119	0
Police	73	33	33	0	75	75	75	75	0
State Reimbursement-Police Training	73	33	33	0	75	75	75	75	0
Streets	3,369	2,706	2,706	0	4,000	4,000	4,000	4,000	0
Show Removal	2,500	2,500	2,500	0	2,500	2,500	2,500	2,500	0
Other	869	206	206	0	1,500	1,500	1,500	1,500	0
Public Health (2)	58,643	18,572	18,572	0	59,220	59,220	59,220	59,220	0
Public Property	18,000	0	0	0	18,000	18,000	18,000	18,000	0
PGW Rental	18,000	0	0	0	18,000	18,000	18,000	18,000	0
Human Services (2)	31,008	0	0	0	0	0	0	0	0
Finance	165,176	113,563	113,563	0	160,041	208,596	208,596	208,596	48,555
State Pension Fund Aid (Act 205)	65,736	69,555	69,555	0	66,000	69,555	69,555	69,555	3,555
State Wage Tax Relief Funding	86,269	43,141	43,141	0	86,269	86,269	86,269	86,269	0
State Pass-Through to School District	0	0	0	0	0	45,000	45,000	45,000	0
State Police Fines	870	0	0	0	0	1,000	1,000	1,000	0
Gambling - Local Share Assessment	4,286	0	0	0	0	4,472	4,472	4,472	0
Other	8,015	867	867	0	0	2,300	2,300	2,300	0
Revenue	37,674	11,789	11,789	0	39,212	39,212	39,212	39,212	0
PPA - Parking/Violation/Fines	36,524	11,546	11,546	0	38,000	38,000	38,000	38,000	0
PPA - Love Park Garage	1,138	239	239	0	1,200	1,200	1,200	1,200	0
Other	12	4	4	0	12	12	12	12	0
City Treasurer	6,726	207	207	0	4,874	4,874	4,874	4,874	0
Retail Liquor License	1,102	207	207	0	1,125	1,125	1,125	1,125	0
State Utility Tax Refund	3,749	0	0	0	3,749	3,749	3,749	3,749	0
PICA Reimb - JP Morgan Settlement	1,875	0	0	0	0	0	0	0	0
First Judicial District	14,202	0	0	0	15,107	15,107	15,107	15,107	0
State Reimbursement-Intensive Probation	4,503	0	0	0	4,471	4,471	4,471	4,471	0
State Reimbursement-County Court Costs	9,617	0	0	0	9,617	9,617	9,617	9,617	0
Other	82	0	0	0	0	1,019	1,019	1,019	0
All Other	2,700	328	328	0	2,922	2,922	2,922	2,922	0
<b>TOTAL OTHER GOVERNMENTS</b>	<b>651,539</b>	<b>219,810</b>	<b>219,810</b>	<b>0</b>	<b>628,570</b>	<b>677,125</b>	<b>677,125</b>	<b>677,125</b>	<b>48,555</b>

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

(2) See Table R-5 for detail.

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

**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, 2013**  
**(000 omitted)**

AGENCY AND REVENUE SOURCE	FY 13 Unaudited Actual	FY 14 Adopted Budget	FY 14 Target Budget	FY 14 Current Projection	Increase/ (Decrease) vs Target
<b>PUBLIC HEALTH</b>					
<b>Local Non-Tax Revenue:</b>					
Payments for Patient Care	8,576	8,460	8,460	8,460	0
Pharmacy Fees	2,055	2,000	2,000	2,000	0
Environmental User Fees	2,277	2,140	2,140	2,140	0
Other	445	500	500	500	0
<b>Subtotal Local Non-Tax</b>	<b>13,353</b>	<b>13,100</b>	<b>13,100</b>	<b>13,100</b>	<b>0</b>
<b>Revenue from Other Governments:</b>					
State:					
County Health	9,920	9,706	9,706	9,706	0
Medical Assistance-Outpatient (Health Centers)	5,852	5,066	5,066	5,066	0
Medical Assistance-Nursing Home	14,842	15,568	15,568	15,568	0
Federal:					
Medicare-Outpatient (Health Centers)	832	2,124	2,124	2,124	0
Medicare-Home Care (Nursing Home)	1,800	1,476	1,476	1,476	0
Medical Assistance-Outpatient (Health Centers)	7,151	6,192	6,192	6,192	0
Medical Assistance-Nursing Home	18,186	19,028	19,028	19,028	0
Summer Food Inspection	60	60	60	60	0
<b>Subtotal Other Governments</b>	<b>58,643</b>	<b>59,220</b>	<b>59,220</b>	<b>59,220</b>	<b>0</b>
<b>TOTAL, PUBLIC HEALTH</b>	<b>71,996</b>	<b>72,320</b>	<b>72,320</b>	<b>72,320</b>	<b>0</b>
<b>HUMAN SERVICES</b>					
<b>Local Non-Tax Revenue:</b>					
Payments for Child Care - S.S.I.	4,215	4,250	4,250	4,250	0
Other	673	100	100	100	0
<b>Subtotal Local Non-Tax</b>	<b>4,888</b>	<b>4,350</b>	<b>4,350</b>	<b>4,350</b>	<b>0</b>
<b>Revenue from Other Governments:</b>					
State:					
Act 148 Reimbursement - Prior Year	0	0	0	0	0
Act 148 Overmatch	0	0	0	0	0
Federal:					
T.A.N.F. - Prior Year	25,856	0	0	0	0
Title IV-E Reimbursement - Prior Year	5,152	0	0	0	0
<b>Subtotal Other Governments</b>	<b>31,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL, HUMAN SERVICES</b>	<b>35,896</b>	<b>4,350</b>	<b>4,350</b>	<b>4,350</b>	<b>0</b>

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, 2013**

**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, 2013**

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 2014 for FY 2014 Reasons/Comments
<b>NO VARIANCES TO REPORT</b>				
<b>TOTAL VARIANCE FROM TARGET BUDGET PLAN</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	
<b>Difference between FY2014 Adopted Budget and FY2014 Target Budget Plan Obligations</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	
<b>TOTAL VARIANCE FROM BUDGET</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	

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**TABLE O-2**  
**QUARTERLY CITY MANAGER'S REPORT**  
**DEPARTMENTAL OBLIGATIONS SUMMARY**  
**GENERAL FUND**

FOR THE PERIOD ENDING SEPTEMBER 30, 2013

DEPARTMENT	FY 13 ACTUAL	YEAR TO DATE		FISCAL YEAR 2014		FISCAL YEAR 2014		CURRENT PROJECTION	
		TARGET BUDGET PLAN	ACTUAL	ORIGINAL (OVER) UNDER TARGET BUDGET	BUDGET	TARGET BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	(OVER) UNDER TARGET
Art Museum Subsidy	2,300,000	637,500	637,500	0	2,550,000	2,550,000	2,550,000	2,550,000	0
Atwater Kent Museum	270,143	96,253	96,253	0	270,674	270,674	270,674	270,674	0
Auditing (City Controller's Office)	7,027,133	1,782,692	1,782,692	0	7,696,397	7,696,397	7,696,397	7,696,397	0
Board of Ethics	712,672	142,185	142,185	0	1,000,000	1,000,000	1,000,000	1,000,000	0
Board of Revision of Taxes	1,056,069	338,822	338,822	0	1,050,587	1,050,587	1,050,587	1,050,587	0
City Commissioners (Election Board)	8,683,402	1,983,304	1,983,304	0	8,889,014	8,889,014	8,889,014	8,889,014	0
City Council	13,430,973	3,185,875	3,185,875	0	15,814,559	15,814,559	15,814,559	15,814,559	0
City Planning Commission	2,251,986	482,560	482,560	0	2,272,534	2,272,534	2,272,534	2,272,534	0
City Representative	959,503	91,921	91,921	0	1,005,915	1,005,915	1,005,915	1,005,915	0
City Treasurer	883,997	243,820	243,820	0	899,260	899,260	899,260	899,260	0
Civil Service Commission (1)	170,585	58,424	58,424	0	84,875,942	84,875,942	84,875,942	84,875,942	0
Commerce	2,544,250	1,075,248	1,075,248	0	2,710,189	2,710,189	2,710,189	2,710,189	0
Commerce-Convention Center Subsidy	15,000,000	15,000,000	15,000,000	0	15,000,000	15,000,000	15,000,000	15,000,000	0
Commerce-Economic Stimulus	0	0	0	0	1,294,448	1,294,448	1,294,448	1,294,448	0
District Attorney	31,449,689	7,468,235	7,468,235	0	32,081,616	32,081,616	32,081,616	32,081,616	0
Finance	17,167,409	5,117,988	5,117,988	0	17,349,592	17,349,592	17,349,592	17,349,592	0
Finance-Community College Subsidy	25,409,207	26,409,207	26,409,207	0	26,409,207	26,409,207	26,409,207	26,409,207	0
Finance - Employee Benefits	1,119,074,214	125,773,885	125,773,885	0	1,177,304,676	1,226,624,409	1,226,624,409	1,226,624,409	(49,319,733)
<i>Unemployment Compensation</i>	3,491,713	802,684	802,684	0	5,580,260	5,580,260	5,580,260	5,580,260	0
Employee Disability	57,372,545	18,606,418	18,606,418	0	63,316,041	63,316,041	63,316,041	63,316,041	0
Penalty Obligation Bonds	196,609,859	3,408,279	3,408,279	0	105,350,670	105,350,670	105,350,670	105,350,670	0
Pension	422,264,480	0	0	0	562,169,000	562,169,000	562,169,000	562,169,000	0
FICA	64,699,067	15,954,986	15,954,986	0	65,003,402	65,003,402	65,003,402	65,003,402	0
Flex Cash Payments	726,258	0	0	0	1,000,000	1,000,000	1,000,000	1,000,000	0
Health / Medical	363,177,332	84,314,332	84,314,332	0	362,876,303	411,948,784	411,948,784	411,948,784	0
Group Life Insurance	6,794,025	1,741,009	1,741,009	0	7,750,000	7,750,000	7,750,000	7,750,000	0
Group Legal	3,845,185	946,177	946,177	0	4,134,000	4,381,252	4,381,252	4,381,252	(247,232)
Tool Allowance	93,750	0	0	0	125,000	125,000	125,000	125,000	0
Financial-Hero Scholarship Awards	21,000	18,000	18,000	0	25,000	25,000	25,000	25,000	0
Finance-Indemnities	30,268,500	13,728,197	13,728,197	0	32,500,000	32,500,000	32,500,000	32,500,000	0
Finance-Refunds	36	0	0	0	250,000	250,000	250,000	250,000	0
Finance-School District Contribution	68,990,000	0	0	0	69,050,100	114,050,100	114,050,100	114,050,100	(45,000,000)
Finance-Witness Fees	132,008	19,072	19,072	0	197,180,197	244,669,197	244,669,197	244,669,197	(17,488,619)
Fire	200,016,007	42,992,283	42,992,283	0	104,973,196	104,973,196	104,973,196	104,973,196	0
First Judicial District	110,653,579	25,740,152	25,740,152	0	72,263,126	72,263,126	72,263,126	72,263,126	0
Common Pleas Court	72,511,914	17,582,780	17,582,780	0	171,518	171,518	171,518	171,518	0
Office of Court Administrator	24,196,169	4,799,916	4,799,916	0	18,151,802	18,151,802	18,151,802	18,151,802	0
Municipal Court	8,743,120	2,124,402	2,124,402	0	8,994,459	8,994,459	8,994,459	8,994,459	0
Traffic Court	5,202,376	1,233,054	1,233,054	0	5,563,809	5,563,809	5,563,809	5,563,809	0
Fleet Management	49,840,244	18,544,869	18,544,869	0	47,479,779	47,479,779	47,479,779	47,479,779	0
Fleet Management - Vehicle Purchases	10,947,988	5,530,796	5,530,796	0	8,965,000	8,965,000	8,965,000	8,965,000	0
Free Library	32,550,653	10,091,829	10,091,829	0	35,258,328	35,258,328	35,258,328	35,258,328	0
Historical Commission	351,708	73,855	73,855	0	396,837	396,837	396,837	396,837	0
Human Relations Commission	1,688,098	363,863	363,863	0	2,013,747	2,013,747	2,013,747	2,013,747	0
Human Services	90,394,071	62,828,595	62,828,595	0	98,338,951	98,338,951	98,338,951	98,338,951	0
Administration & Management	2,285,751	887,323	887,323	0	6,543,077	6,543,077	6,543,077	6,543,077	0
Performance Management & Accountability	600,161	89,519	89,519	0	1,570,682	1,570,682	1,570,682	1,570,682	0
Juvenile Justice Services	35,533,641	27,955,296	27,955,296	0	36,788,887	36,788,887	36,788,887	36,788,887	0
Children & Youth (Child Welfare)	51,434,518	33,896,457	33,896,457	0	53,436,305	53,436,305	53,436,305	53,436,305	0

(1) Includes Provision for Future Labor Obligations

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

**TABLE O-2**  
**QUARTERLY CITY MANAGER'S REPORT**  
**DEPARTMENTAL OBLIGATIONS SUMMARY**  
**GENERAL FUND**  
FOR THE PERIOD ENDING SEPTEMBER 30, 2013

DEPARTMENT	FY 13 ACTUAL	YEAR TO DATE			FISCAL YEAR 2014			CURRENT PROJECTION (OVER) UNDER TARGET		
		TARGET BUDGET PLAN	ACTUAL	(OVER) UNDER TARGET BUDGET	ORIGINAL ADOPTED BUDGET	TARGET BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	TARGET	
Labor Relations	543,077	90,843	90,843	0	553,453	553,453	553,453	553,453	0	0
Law	14,391,775	4,839,048	4,839,048	0	12,822,255	12,822,255	12,822,255	12,822,255	0	0
Licenses & Inspections	21,473,909	5,738,263	5,738,263	0	22,588,074	22,588,074	22,588,074	22,588,074	0	0
L&I-Board of Building Standards	57,140	16,705	16,705	0	71,198	71,198	71,198	71,198	0	0
L&I-Board of L & I Review	127,344	27,536	27,536	0	162,034	162,034	162,034	162,034	0	0
L&I-Zoning Board of Adjustment	360,774	83,252	83,252	0	357,397	357,397	357,397	357,397	0	0
Managing Director's Office	34,347,134	10,827,292	10,827,292	0	33,871,145	33,871,145	33,871,145	33,871,145	0	0
Managing Director-Legal Services	38,744,097	37,683,725	37,683,725	0	40,146,067	40,146,067	40,146,067	40,146,067	0	0
Mayor's Office	37,228,856	1,595,500	1,595,500	0	5,191,881	5,191,881	5,191,881	5,191,881	0	0
Mayor's Office-Scholarships	200,000	200,000	200,000	0	200,000	200,000	200,000	200,000	0	0
Mayor's Office of Transportation & Utilities	604,371	259,305	259,305	0	788,817	788,817	788,817	788,817	0	0
Mural Arts Program	946,717	94,390	94,390	0	1,401,425	1,401,425	1,401,425	1,401,425	0	0
Office of Arts and Culture	2,596,034	666,199	666,199	0	2,671,288	2,671,288	2,671,288	2,671,288	0	0
Off. of Behavioral Hlth & Intellectual disAbility	14,144,736	12,659,405	12,659,405	0	13,832,747	13,832,747	13,832,747	13,832,747	0	0
Office of Housing and Comm. Development	2,840,191	2,443,500	2,443,500	0	3,020,000	3,020,000	3,020,000	3,020,000	0	0
Office of Human Resources	5,241,637	1,383,264	1,383,264	0	5,886,218	5,886,218	5,886,218	5,886,218	0	0
Office of Innovation and Technology	63,211,243	31,086,447	31,086,447	0	84,994,181	84,994,181	84,994,181	84,994,181	0	0
Office of the Inspector General	1,259,072	338,193	338,193	0	1,462,069	1,462,069	1,462,069	1,462,069	0	0
Office of Property Assessment	11,565,024	2,355,824	2,355,824	0	13,326,276	13,326,276	13,326,276	13,326,276	0	0
Office of Supportive Housing	42,101,436	34,174,531	34,174,531	0	43,616,630	43,616,630	43,616,630	43,616,630	0	0
Parks and Recreation	50,055,574	18,055,547	18,055,547	0	51,313,537	51,313,537	51,313,537	51,313,537	0	0
Police	57,187,880	128,434,628	128,434,628	0	595,593,755	595,593,755	595,593,755	595,593,755	0	0
Prisons	241,451,094	96,604,934	96,604,934	0	238,804,784	238,804,784	238,804,784	238,804,784	0	0
Procurement	4,562,719	719,578	719,578	0	4,643,115	4,643,115	4,643,115	4,643,115	0	0
Public Health	108,985,533	65,805,394	65,805,394	0	114,482,597	114,482,597	114,482,597	114,482,597	0	0
Ambulatory Health Services	46,340,550	19,374,535	19,374,535	0	46,873,949	46,873,949	46,873,949	46,873,949	0	0
Early Childhood, Youth & Women's Health	1,258,467	328,899	328,899	0	1,821,512	1,821,512	1,821,512	1,821,512	0	0
Phila. Nursing Home	37,466,736	37,867,413	37,867,413	0	40,380,077	40,380,077	40,380,077	40,380,077	0	0
Environmental Protection Services	5,757,315	1,476,772	1,476,772	0	6,356,278	6,356,278	6,356,278	6,356,278	0	0
Administration and Support Svcs	6,825,079	1,938,614	1,938,614	0	7,270,465	7,270,465	7,270,465	7,270,465	0	0
Medical Examiner's Office	4,145,155	1,453,324	1,453,324	0	4,191,400	4,191,400	4,191,400	4,191,400	0	0
Infectious Disease Control	5,411,592	2,403,036	2,403,036	0	5,556,105	5,556,105	5,556,105	5,556,105	0	0
Chronic Disease Control	1,780,639	962,801	962,801	0	2,032,811	2,032,811	2,032,811	2,032,811	0	0
Public Property-SEPTA Subsidy	55,778,238	13,778,073	13,778,073	0	57,454,961	57,454,961	57,454,961	57,454,961	0	0
65,170,000	16,504,000	16,504,000	0	67,062,000	67,062,000	67,062,000	67,062,000	0	0	
18,157,661	19,074,780	19,074,780	0	19,074,780	19,074,780	19,074,780	19,074,780	0	0	
31,525,462	15,231,553	15,231,553	0	30,313,424	30,313,424	30,313,424	30,313,424	0	0	
3,932,868	1,351,831	1,351,831	0	4,026,317	4,026,317	4,026,317	4,026,317	0	0	
3,268,622	772,639	772,639	0	3,403,341	3,403,341	3,403,341	3,403,341	0	0	
18,657,079	4,641,012	4,641,012	0	20,560,621	20,560,621	20,560,621	20,560,621	0	0	
15,072,545	3,356,683	3,356,683	0	14,669,842	14,669,842	14,669,842	14,669,842	0	0	
209,845,804	102,063,520	102,063,520	0	226,258,358	226,258,358	226,258,358	226,258,358	0	0	
24,946,496	49,244,335	49,244,335	0	85,303,423	85,303,423	85,303,423	85,303,423	0	0	
84,231,027	8,497,614	8,497,614	0	30,257,266	30,257,266	30,257,266	30,257,266	0	0	
56,970	15,620	15,620	0	140,080	140,080	140,080	140,080	0	0	
<b>TOTAL GENERAL FUND</b>	<b>3,613,265,717</b>	<b>1,060,534,393</b>	<b>1,060,534,393</b>	<b>0</b>	<b>3,845,403,000</b>	<b>3,940,531,136</b>	<b>3,940,531,136</b>	<b>3,940,531,136</b>	<b>0</b>	<b>0</b>

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

FOR THE PERIOD ENDING SEPTEMBER 30, 2013

Department / Category	FY 11			FY 12			FY 13			YEAR TO DATE			FISCAL YEAR 2014		
	Year End Actual		Year End Actual	Target Budget Plan		Actual	(Over) Under Target Budget		Actual	Target Budget		Year End	Departmental Projection		
													Adopted Budget	Target Budget	
Atwater Kent Museum	4	4	4	220,143	46,253	46,253	0	0	4	0	4	4	0	0	
Full-Time Positions	182,101	215,694	1,937	268	268	0	0	0	220,674	220,674	220,674	0	0	0	
Class 100 Total Oblig./Approp.															
Class 100 Overtime Oblig./Approp.	874	0							3,044	3,044	3,044	0	0	0	
Auditing															
Full-Time Positions	113	111	116	116	116	116	0	123	123	123	123	0	0	0	
Class 100 Total Oblig./Approp.	6,725,248	6,600,290	6,475,510	1,444,292	1,444,292	1,444,292	0	7,173,947	7,173,947	7,173,947	7,173,947	0	0	0	
Class 100 Overtime Oblig./Approp.	36,360	55,322	58,829	5,594	5,594	5,594	0	50,000	50,000	50,000	50,000	0	0	0	
Board of Ethics															
Full-Time Positions	8	8	8	9	9	9	0	12	12	12	12	0	0	0	
Class 100 Total Oblig./Approp.	642,747	657,532	685,698	141,419	141,419	141,419	0	890,000	890,000	890,000	890,000	0	0	0	
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Board of Revision of Taxes															
Full-Time Positions	8	8	7	8	8	8	0	9	9	9	9	0	0	0	
Class 100 Total Oblig./Approp.	1,848,725	503,932	1,021,653	325,007	325,007	325,007	0	874,660	874,660	874,660	874,660	0	0	0	
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
City Commissioners															
Full-Time Positions	95	91	90	84	84	84	0	98	98	98	98	0	0	0	
Class 100 Total Oblig./Approp.	5,320,735	4,948,351	5,166,337	829,307	829,307	829,307	0	5,371,047	5,371,047	5,371,047	5,371,047	0	0	0	
Class 100 Overtime Oblig./Approp.	859,335	756,828	1,061,085	35,061	35,061	35,061	0	762,409	762,409	762,409	762,409	(107,464)	(107,464)	(107,464)	
City Council															
Full-Time Positions	182	175	175	175	175	175	0	195	195	195	195	0	0	0	
Class 100 Total Oblig./Approp.	11,603,703	11,817,917	11,660,823	2,558,856	2,558,856	2,558,856	0	13,399,124	13,399,124	13,399,124	13,399,124	0	0	0	
Class 100 Overtime Oblig./Approp.	0	2,559	5,866	0	0	0	0	7,500	7,500	7,500	7,500	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, 2013

Department / Category	FY 11 Year End Actual	FY 12 Year End Actual	FY 13 Year End Actual	YEAR TO DATE			FISCAL YEAR 2014			FULL YEAR		
				Target Budget Plan	Actual Target Budget.	(Over) Under Target Budget.	Adopted Budget	Target Budget	Departmental Projection	Year End	Departmental Projection	(Over) Under Target Budget
<b>City Planning Commission</b>												
Full-Time Positions	33	34	31	31	0	33	33	33	33	0	0	0
Class 100 Total Oblig./Approp.	2,129,152	2,091,813	2,137,171	462,986	0	2,152,290	2,152,290	2,152,290	2,152,290	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0
<b>City Representative</b>												
Full-Time Positions	6	6	8	7	7	0	7	7	7	7	0	0
Class 100 Total Oblig./Approp.	327,235	328,571	416,871	82,223	82,223	0	390,185	390,185	390,185	390,185	0	0
Class 100 Overtime Oblig./Approp.	0	0	2,190	0	0	0	0	0	0	0	0	0
<b>City Treasurer</b>												
Full-Time Positions	13	14	13	14	14	0	14	14	14	14	0	0
Class 100 Total Oblig./Approp.	666,050	717,071	755,428	173,626	173,626	0	758,592	758,592	758,592	758,592	0	0
Class 100 Overtime Oblig./Approp.	449	0	0	0	0	0	0	0	0	0	0	0
<b>Civil Service Commission</b>												
Full-Time Positions	2	2	2	2	2	0	2	2	2	2	0	0
Class 100 Total Oblig./Approp.	137,932	136,732	140,785	28,624	28,624	0	137,348	137,348	137,348	137,348	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0
<b>Commerce</b>												
Full-Time Positions	23	18	20	20	20	0	27	27	27	27	0	0
Class 100 Total Oblig./Approp.	1,595,054	1,594,665	1,685,843	315,167	315,167	0	1,850,054	1,850,054	1,850,054	1,850,054	0	0
Class 100 Overtime Oblig./Approp.	1,066	132	449	356	356	0	500	500	500	500	(500)	0
<b>District Attorney</b>												
Full-Time Positions	410	414	419	424	424	0	419	419	419	419	0	0
Class 100 Total Oblig./Approp.	28,386,002	28,495,977	28,302,614	6,003,239	6,003,239	0	29,933,823	29,933,823	29,933,823	29,933,823	0	0
Class 100 Overtime Oblig./Approp.	208,293	278,995	227,760	16,374	16,374	0	207,436	207,436	207,436	207,436	(20,564)	(20,564)

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

FOR THE PERIOD ENDING SEPTEMBER 30, 2013

Department / Category	FY 11 Year End Actual	FY 12 Year End Actual	FY 13 Year End Actual	YEAR TO DATE			FISCAL YEAR 2014			FULL YEAR			
				Target Budget		Actual	(Over) Under Target Budget		Target	Year End Departmental Projection		Departmental Projection (Over) Under	
				Plan	Actual	0	170	170	Budget	Adopted	Budget	Adopted Budget	Target Budget
<b>Finance</b>													
Full-Time Positions	140	156	163	167	167	0	170	170	170	170	170	0	0
Class 100 Total Oblig./Approp.	8,827,172	8,807,264	9,084,799	2,019,653	2,019,653	0	8,382,857	8,382,857	8,382,857	8,382,857	8,382,857	0	0
Class 100 Overtime Oblig./Approp.	8,375	14,580	25,428	7,795	7,795	0	34,586	34,586	34,586	34,586	34,586	0	0
<b>Fire</b>													
Full-Time Positions	2,146	2,072	2,125	2,139	2,139	0	2,328	2,328	2,328	2,328	2,328	0	0
Class 100 Total Oblig./Approp.	174,356,738	173,513,212	179,819,281	38,817,998	38,817,998	0	172,249,142	172,249,142	172,249,142	172,249,142	172,249,142	(47,488,619)	0
Class 100 Overtime Oblig./Approp.	27,080,170	28,017,048	33,691,349	8,291,339	8,291,339	0	23,400,046	23,400,046	23,400,046	23,400,046	23,400,046	(727,782)	0
<b>First Judicial District</b>													
Full-Time Positions	1,869	1,957	1,909	1,887	1,887	0	1,953	1,953	1,953	1,953	1,953	0	0
Class 100 Total Oblig./Approp.	84,989,346	89,990,406	91,827,983	21,633,702	21,633,702	0	92,760,968	92,760,968	92,760,968	92,760,968	92,760,968	0	0
Class 100 Overtime Oblig./Approp.	3,265	113,616	113,887	22,325	22,325	0	100,000	100,000	100,000	100,000	100,000	1,958	1,958
<b>Common Pleas Court</b>													
Full-Time Positions	1,360	1,434	1,405	1,377	1,377	0	1,435	1,435	1,435	1,435	1,435	0	0
Class 100 Total Oblig./Approp.	60,785,680	64,631,386	66,221,253	15,734,769	15,734,769	0	66,821,731	66,821,731	66,821,731	66,821,731	66,821,731	0	0
Class 100 Overtime Oblig./Approp.	3,243	107,518	106,451	21,543	21,543	0	93,000	93,000	93,000	93,000	93,000	5,958	5,958
<b>Court Administrator</b>													
Full-Time Positions	229	232	217	220	220	0	218	218	218	218	218	0	0
Class 100 Total Oblig./Approp.	11,895,822	12,668,917	12,766,093	2,911,061	2,911,061	0	12,485,237	12,485,237	12,485,237	12,485,237	12,485,237	0	0
Class 100 Overtime Oblig./Approp.	0	3,623	7,009	119	119	0	5,000	5,000	5,000	5,000	5,000	(2,500)	(2,500)
<b>Municipal Court</b>													
Full-Time Positions	173	177	175	188	188	0	181	181	181	181	181	0	0
Class 100 Total Oblig./Approp.	7,780,119	8,050,590	8,305,442	1,977,245	1,977,245	0	8,557,472	8,557,472	8,557,472	8,557,472	8,557,472	0	0
Class 100 Overtime Oblig./Approp.	22	2,475	427	663	663	0	2,000	2,000	2,000	2,000	2,000	1,000	1,000

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

FOR THE PERIOD ENDING SEPTEMBER 30, 2013

Department / Category	FY 11 Year End Actual	FY 12 Year End Actual	FY 13 Year End Actual	YEAR TO DATE			FISCAL YEAR 2014			FULL YEAR			
				Target Budget	Actual	(Over) Under Target Budget	Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection		Departmental Projection (Over) Under Target Budget	
										Plan	Actual	(Over) Under Target Budget	
<b>Traffic Court</b>													
Full-Time Positions	117	114	112	108	0	119	119	119	119	0	0	0	0
Class 100 Total Oblig./Approp.	4,527,725	4,639,513	4,535,095	1,010,627	0	4,896,528	4,896,528	4,896,528	4,896,528	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	2,500	(2,500)	(2,500)	(2,500)
<b>Fleet Management</b>													
Full-Time Positions	265	268	273	273	0	283	283	283	283	0	0	0	0
Class 100 Total Oblig./Approp.	15,732,183	15,307,822	15,580,580	3,523,243	0	15,652,172	15,652,172	15,652,172	15,652,172	0	0	0	0
Class 100 Overtime Oblig./Approp.	2,608,404	2,438,629	2,685,858	580,796	0	2,195,519	2,488,844	2,488,844	2,488,844	(293,325)	0	0	0
<b>Free Library</b>													
Full-Time Positions	619	608	609	606	0	654	654	654	654	0	0	0	0
Class 100 Total Oblig./Approp.	29,004,685	28,981,009	29,154,178	6,728,300	0	30,703,592	30,703,592	30,703,592	30,703,592	0	0	0	0
Class 100 Overtime Oblig./Approp.	745,424	791,993	1,097,007	259,342	0	987,372	1,346,624	1,346,624	1,346,624	(359,252)	0	0	0
<b>Historical Commission</b>													
Full-Time Positions	6	4	5	4	0	6	6	6	6	0	0	0	0
Class 100 Total Oblig./Approp.	375,835	357,778	350,685	72,742	0	395,048	395,048	395,048	395,048	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Human Relations Commission</b>													
Full-Time Positions	30	29	29	30	0	34	34	34	34	0	0	0	0
Class 100 Total Oblig./Approp.	1,908,658	1,787,026	1,649,350	349,983	0	1,966,059	1,966,059	1,966,059	1,966,059	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Human Services</b>													
Full-Time Positions	1,668	804	377	348	0	442	442	442	442	0	0	0	0
Class 100 Total Oblig./Approp. *	92,981,141	23,237,096	22,265,266	0	0	18,937,840	18,937,840	18,937,840	18,937,840	0	0	0	0
Class 100 Overtime Oblig./Approp. *	8,687,587	536,744	1,226,747	0	0	2,299,123	2,832,901	2,832,901	2,832,901	(533,778)	0	0	0

\*Expenditure transfers not yet recorded

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**PERSONAL SERVICES SUMMARY**  
**GENERAL FUND**

FOR THE PERIOD ENDING SEPTEMBER 30, 2013

Department / Category	FY 11 Year End Actual	FY 12 Year End Actual	FY 13 Year End Actual	YEAR TO DATE			FISCAL YEAR 2014			FULL YEAR		
				Target Budget Plan	Actual	(Over) Under Target Budget.	Target Budget	Year End Projection	Departmental Projection	Departmental Projection		
										Adopted Budget	Target Budget	Adopted Budget
<i>Administration &amp; Management</i>												
Full-Time Positions	226	117	19	93	93	0	109	109	109	0	0	0
Class 100 Total Oblig./Approp.	10,607,301	3,805,987	1,122,016	0	0	0	2,652,812	2,652,812	2,652,812	0	0	0
Class 100 Overtime Oblig./Approp.	415,374	47,583	48,300	0	0	0	148,794	267,084	267,084	(118,290)	0	0
<i>Performance Mgmt. &amp; Accountability</i>												
Full-Time Positions	91	30	7	20	20	0	24	24	24	0	0	0
Class 100 Total Oblig./Approp.	5,451,406	1,179,296	416,805	0	0	0	1,382,170	1,382,170	1,382,170	0	0	0
Class 100 Overtime Oblig./Approp.	88,151	5,952	3,806	0	0	0	10,438	21,613	21,613	(11,175)	0	0
<i>Juvenile Justice Services</i>												
Full-Time Positions	289	151	56	126	126	0	174	174	174	0	0	0
Class 100 Total Oblig./Approp.	15,952,651	6,894,412	3,288,078	0	0	0	7,919,113	7,919,113	7,919,113	0	0	0
Class 100 Overtime Oblig./Approp.	3,294,570	359,641	616,516	0	0	0	1,505,766	1,788,748	1,788,748	(282,982)	0	0
<i>Children &amp; Youth</i>												
Full-Time Positions	988	469	295	109	109	0	135	135	135	0	0	0
Class 100 Total Oblig./Approp.	55,556,408	10,339,090	17,438,367	0	0	0	6,983,745	6,983,745	6,983,745	0	0	0
Class 100 Overtime Oblig./Approp.	4,744,853	108,429	558,125	0	0	0	634,125	755,456	755,456	(121,331)	0	0
<i>Community Based Prevention Services</i>												
Full-Time Positions	74	37	0	0	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	5,413,375	1,018,311	0	0	0	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	147,699	15,139	0	0	0	0	0	0	0	0	0	0
<i>Labor Relations</i>												
Full-Time Positions	6	8	7	7	7	0	8	8	8	0	0	0
Class 100 Total Oblig./Approp.	448,006	508,600	534,553	90,343	90,343	0	542,016	542,016	542,016	0	0	0
Class 100 Overtime Oblig./Approp.	7,167	5,068	3,732	895	895	0	18,936	18,936	18,936	18,241	695	695

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

FOR THE PERIOD ENDING SEPTEMBER 30, 2013

Department / Category	FY 11 Year End Actual	FY 12 Year End Actual	FY 13 Year End Actual	YEAR TO DATE			FISCAL YEAR 2014		
				Target Budget Plan	Actual Target Budget	(Over) Under Target Budget	Adopted Budget	Target Budget	Year End Departmental Projection
<b>Law</b>									
Full-Time Positions	160	105	138	142	0	147	147	0	0
Class 100 Total Oblig./Approp.	9,232,600	6,370,881	6,511,482	1,863,458	0	6,563,545	6,563,545	0	0
Class 100 Overtime Oblig./Approp.	1,670	286	43	28	0	5,000	5,000	0	0
<b>Licenses &amp; Inspections</b>									
Full-Time Positions	290	298	292	298	0	320	320	350	0
Class 100 Total Oblig./Approp.	13,663,965	13,919,022	14,071,418	2,946,756	0	15,171,959	15,171,959	0	0
Class 100 Overtime Oblig./Approp.	514,771	531,314	569,984	131,573	0	479,642	479,642	674,838	(195,196)
<b>L&amp;I-Board of Building Standards</b>									
Full-Time Positions	1	1	1	1	0	1	1	1	0
Class 100 Total Oblig./Approp.	61,104	57,935	57,140	16,705	0	71,198	71,198	71,198	0
Class 100 Overtime Oblig./Approp.	0	0	0	51	0	0	51	51	(51)
<b>L&amp;I-Board of L &amp; I Review</b>									
Full-Time Positions	2	2	1	2	0	2	2	2	0
Class 100 Total Oblig./Approp.	126,917	117,161	118,245	25,115	0	151,598	151,598	151,598	0
Class 100 Overtime Oblig./Approp.	952	0	33	0	0	0	0	0	0
<b>L&amp;I-Zoning Board of Adjustment</b>									
Full-Time Positions	5	5	5	5	0	5	5	5	0
Class 100 Total Oblig./Approp.	299,145	333,162	331,167	69,844	0	322,856	322,856	322,856	0
Class 100 Overtime Oblig./Approp.	1,994	12	0	0	0	0	0	0	0
<b>Managing Director</b>									
Full-Time Positions	153	145	156	269	0	269	269	269	0
Class 100 Total Oblig./Approp.	12,027,922	13,338,312	14,893,261	3,987,169	0	14,899,646	14,899,646	0	0
Class 100 Overtime Oblig./Approp.	496,628	1,088,415	675,264	148,277	0	201,309	201,309	402,973	(201,664)

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

FOR THE PERIOD ENDING SEPTEMBER 30, 2013

Department / Category				YEAR TO DATE			FISCAL YEAR 2014			FULL YEAR			Departmental Projection (Over) Under Target Budget
	FY 11		FY 12	Target Budget Plan	Actual	(Over) Under Target Budget.	Adopted Budget	Target Budget	Year End Projection	Departmental Projection			
	Year End Actual	Year End Actual	Year End Actual	45	45	0	47	47	47	4,151,360	4,151,380		
<b>Mayor's Office</b>													
Full-Time Positions	33	33	36	863,575	863,575	0	4,151,380	4,151,360	4,151,380	0	0	0	0
Class 100 Total Oblig./Approp.	2,952,968	2,965,371	3,078,511	0	102	0	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0										
<b>Mayor's Office of Community Empowerment and Opportunity</b>													
Full-Time Positions	0	0	15	0	0	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Mayor's Office of Transportation and Utilities</b>													
Full-Time Positions	8	8	13	13	13	0	15	15	15	0	0	0	0
Class 100 Total Oblig./Approp.	419,184	467,898	519,216	256,008	256,008	0	498,887	498,887	498,887	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Mural Arts Program</b>													
Full-Time Positions	12	11	11	94,390	94,390	0	449,625	449,625	449,625	0	0	0	0
Class 100 Total Oblig./Approp.	446,757	441,677	444,917	1,418	1,418	0	7,378	7,378	7,378	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	11,428	8,660										
<b>Office of Arts and Culture</b>													
Full-Time Positions	2	2	2	44,711	44,711	0	199,800	199,800	199,800	0	0	0	0
Class 100 Total Oblig./Approp.	198,750	198,750	203,107	0	0	0	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Office of Behavioral Health and Intellectual Disability</b>													
Full-Time Positions	21	19	19	211,746	211,746	0	1,239,264	1,239,264	1,239,264	0	0	0	0
Class 100 Total Oblig./Approp.	1,478,243	1,360,503	1,357,191	3,491	85	85	0	3,000	3,000	2,290	710	710	710
Class 100 Overtime Oblig./Approp.	10,302	9,867											

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**TABLE O-3**  
**QUARTERLY CITY MANAGERS REPORT**  
**PERSONAL SERVICES SUMMARY**  
**GENERAL FUND**  
FOR THE PERIOD ENDING SEPTEMBER 30, 2013

Department / Category	FY 11 Year End Actual	FY 12 Year End Actual	FY 13 Year End Actual	YEAR TO DATE				FISCAL YEAR 2014			
				Target Budget		Actual		Target Budget		Year End Departmental Projection	
				Plan	(Over) Under Target Budget.	Actual	(Over) Under Target Budget.	Adopted Budget	Year End Departmental Projection	Target Budget	Year End Departmental Projection
<b>Office of Human Resources</b>											
Full-Time Positions	73	80	78	77	0	92	92	92	92	0	0
Class 100 Total Oblig./Approp.	3,890,117	4,141,604	4,383,527	911,023	0	4,852,216	4,852,216	4,852,216	4,852,216	0	0
Class 100 Overtime Oblig./Approp.	45,173	63,270	36,261	5,107	0	50,500	50,500	50,500	50,500	25,769	25,769
<b>Office of Innovation and Technology</b>											
Full-Time Positions	258	255	255	255	0	298	298	298	298	0	0
Class 100 Total Oblig./Approp.	16,911,667	16,408,093	17,229,380	3,819,004	0	19,309,536	19,309,536	19,309,536	19,309,536	0	0
Class 100 Overtime Oblig./Approp.	586,720	590,240	607,010	111,923	0	549,569	549,569	549,569	549,569	(22,534)	(22,534)
<b>Office of the Inspector General</b>											
Full-Time Positions	16	17	18	18	0	21	21	21	21	0	0
Class 100 Total Oblig./Approp.	1,028,356	1,128,064	1,156,164	252,178	0	1,338,869	1,338,869	1,338,869	1,338,869	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
<b>Office of Property Assessment</b>											
Full-Time Positions	132	157	173	173	0	218	218	218	218	0	0
Class 100 Total Oblig./Approp.	5,259,514	7,014,594	8,140,264	1,687,334	0	10,158,928	10,158,928	10,158,928	10,158,928	0	0
Class 100 Overtime Oblig./Approp.	0	0	5,084	483	0	0	0	0	0	(3,000)	0
<b>Office of Supportive Housing</b>											
Full-Time Positions	116	147	145	146	0	157	157	157	157	0	0
Class 100 Total Oblig./Approp.	5,825,381	7,556,596	7,549,916	1,503,221	0	7,780,503	7,780,503	7,780,503	7,780,503	0	0
Class 100 Overtime Oblig./Approp.	203,853	184,441	193,521	49,919	0	196,041	196,041	196,041	196,041	0	0

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

FOR THE PERIOD ENDING SEPTEMBER 30, 2013

Department / Category	FY 11 Year End Actual	FY 12 Year End Actual	FY 13 Year End Actual	YEAR TO DATE			FISCAL YEAR 2014			FISCAL YEAR 2014		
				Target Budget		Actual	(Over) Under Target Budget.		Year End	Departmental Projection		Departmental Projection
				Plan	Actual	0	600	0	692	40,215,707	40,215,707	0
Parks and Recreation				568	600	0	600	0	692	692	692	0
Full-Time Positions	590	574	568	600	600	0	600	0	692	692	692	0
Class 100 Total Oblig./Approp.	36,230,641	35,492,911	37,509,725	37,209,806	37,209,806	0	40,215,707	0	40,215,707	40,215,707	40,215,707	0
Class 100 Overtime Oblig./Approp.	2,637,988	2,502,103	3,179,165	894,315	894,315	0	2,287,201	0	2,287,201	3,075,188	3,075,188	(787,987)
Police				7,193	7,101	7,101	7,101	0	7,371	7,371	7,371	0
Full-Time Positions	7,219	7,225	7,193	7,101	7,101	0	7,101	0	7,371	7,371	7,371	0
Class 100 Total Oblig./Approp.	520,720,951	536,548,353	555,247,244	518,713,318	518,713,318	0	579,668,096	0	579,668,096	579,668,096	579,668,096	0
Class 100 Overtime Oblig./Approp.	35,856,495	42,033,252	44,859,416	12,251,006	12,251,006	0	45,084,232	0	50,934,536	50,934,536	50,934,536	(5,850,304)
Prisons				2,248	2,317	2,317	2,317	0	2,310	2,310	2,310	0
Full-Time Positions	2,166	2,144	2,248	2,317	2,317	0	2,317	0	2,310	2,310	2,310	0
Class 100 Total Oblig./Approp.	117,944,133	121,476,307	130,057,321	28,132,829	28,132,829	0	128,556,476	0	128,556,476	128,556,476	128,556,476	0
Class 100 Overtime Oblig./Approp.	25,097,597	29,249,429	33,979,816	7,020,654	7,020,654	0	27,071,040	0	27,071,040	27,071,040	27,071,040	0
Procurement				45	45	46	46	0	49	49	49	0
Full-Time Positions	45	45	45	46	46	0	46	0	49	49	49	0
Class 100 Total Oblig./Approp.	2,083,262	2,107,515	2,197,426	446,333	446,333	0	2,277,794	0	2,277,794	2,277,794	2,277,794	0
Class 100 Overtime Oblig./Approp.	29	2,949	1,189	106	106	0	5,000	0	5,000	5,000	5,000	0
Public Health				669	673	672	672	0	762	762	762	0
Full-Time Positions	661	669	673	672	672	0	672	0	762	762	762	0
Class 100 Total Oblig./Approp.	37,686,893	39,076,424	40,531,940	8,365,915	8,365,915	0	47,538,405	0	47,538,405	47,538,405	47,538,405	(717,761)
Class 100 Overtime Oblig./Approp.	2,347,054	2,364,197	2,559,251	606,345	606,345	0	2,089,473	0	2,089,473	2,807,234	2,807,234	(717,761)
Ambulatory Health Services				356	364	352	352	0	405	405	405	0
Full-Time Positions	361	356	364	352	352	0	352	0	405	405	405	0
Class 100 Total Oblig./Approp.	20,853,594	21,753,051	22,313,842	4,664,665	4,664,665	0	27,024,229	0	27,024,229	27,024,229	27,024,229	0
Class 100 Overtime Oblig./Approp.	1,052,893	1,019,271	1,132,784	247,976	247,976	0	1,048,816	0	1,048,816	1,163,371	1,163,371	(114,555)

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

FOR THE PERIOD ENDING SEPTEMBER 30, 2013

Department / Category				YEAR TO DATE			FISCAL YEAR 2014			FULL YEAR		
	FY 11 Year End Actual		FY 12 Year End Actual	Target Budget Plan	Actual	(Over) Under Target Budget.	Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection	Departmental (Over) Under Projection	
<i>Early Childhood, Youth &amp; Women's Health.</i>												
Full-Time Positions	13	11	14	14	14	0	20	20	20	0	0	
Class 100 Total Oblig./Approp.	862,824	1,070,527	899,276	197,614	197,614	0	1,333,719	1,333,719	1,333,719	0	0	
Class 100 Overtime Oblig./Approp.	39,058	28,085	53,473	11,238	11,238	0	48,684	48,684	50,221	(1,537)	(1,537)	
<i>Phila. Nursing Home</i>												
Full-Time Positions	1	1	1	1	1	0	1	1	1	0	0	
Class 100 Total Oblig./Approp.	94,375	133,652	166,930	40,138	40,138	0	190,896	190,896	190,896	0	0	
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	
<i>Environmental Protection Services</i>												
Full-Time Positions	105	101	97	99	99	0	112	112	112	0	0	
Class 100 Total Oblig./Approp.	5,484,639	5,353,019	5,287,031	1,143,787	1,143,787	0	5,852,950	5,852,950	5,852,950	0	0	
Class 100 Overtime Oblig./Approp.	407,660	360,136	345,548	103,386	103,386	0	198,063	198,063	473,624	(275,561)	(275,561)	
<i>Administration and Support Svcs.</i>												
Full-Time Positions	87	91	90	93	93	0	101	101	101	0	0	
Class 100 Total Oblig./Approp.	4,984,511	5,114,547	5,174,462	1,044,295	1,044,295	0	5,712,045	5,712,045	5,712,045	0	0	
Class 100 Overtime Oblig./Approp.	492,932	502,956	563,066	143,765	143,765	0	428,351	428,351	647,355	(218,984)	(218,984)	
<i>Medical Examiner's Office</i>												
Full-Time Positions	48	47	46	50	50	0	52	52	52	0	0	
Class 100 Total Oblig./Approp.	3,060,172	2,942,317	3,204,028	657,251	657,251	0	3,232,054	3,232,054	3,232,054	0	0	
Class 100 Overtime Oblig./Approp.	226,662	316,259	308,981	67,389	67,389	0	225,607	225,607	305,040	(79,433)	(79,433)	
<i>Infectious Disease Control</i>												
Full-Time Positions	46	50	48	48	48	0	53	53	53	0	0	
Class 100 Total Oblig./Approp.	2,346,778	609,363	2,718,681	583,641	583,641	0	3,175,264	3,175,264	3,175,264	0	0	
Class 100 Overtime Oblig./Approp.	127,849	137,450	155,399	32,591	32,591	0	139,952	139,952	167,643	(27,691)	(27,691)	

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

FOR THE PERIOD ENDING SEPTEMBER 30, 2013

Department / Category	FY 11 Year End Actual	FY 12 Year End Actual	FY 13 Year End Actual	YEAR TO DATE				FISCAL YEAR 2014			
				Target Budget		Actual (Over) Under Target Budgt.		Year End		Departmental Projection	
				Plan	Actual	0	0	18	18	1,017,248	1,017,248
<b>Chronic Disease Control</b>											
Full-Time Positions	0	12	13	15	15	0	0	18	18	18	0
Class 100 Total Oblig./Approp.	0	197,106	767,690	34,524	34,524	0	0	1,017,248	1,017,248	1,017,248	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
<b>Public Property</b>											
Full-Time Positions	126	122	123	126	126	0	0	161	161	161	0
Class 100 Total Oblig./Approp.	6,379,553	6,496,367	6,833,756	1,590,393	1,590,393	0	0	7,920,956	7,920,956	7,920,956	0
Class 100 Overtime Oblig./Approp.	435,089	517,356	647,450	149,035	149,035	0	0	417,530	809,265	809,265	(391,735)
<b>Records</b>											
Full-Time Positions	61	64	59	60	60	0	0	63	63	63	0
Class 100 Total Oblig./Approp.	2,659,931	2,679,728	2,734,031	561,354	561,354	0	0	2,852,324	2,852,324	2,862,324	0
Class 100 Overtime Oblig./Approp.	205,753	179,212	198,541	42,938	42,938	0	0	214,161	216,824	216,824	(2,663)
<b>Register of Wills</b>											
Full-Time Positions	63	61	64	63	63	0	0	63	63	63	0
Class 100 Total Oblig./Approp.	3,132,531	3,223,922	3,187,312	702,416	702,416	0	0	3,224,645	3,224,645	3,224,645	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
<b>Revenue</b>											
Full-Time Positions	248	286	282	274	274	0	0	328	328	328	0
Class 100 Total Oblig./Approp.	11,598,747	14,544,961	14,479,641	2,641,992	2,641,992	0	0	16,387,696	16,387,696	16,387,696	0
Class 100 Overtime Oblig./Approp.	178,404	356,769	284,616	70,332	70,332	0	0	334,400	334,400	334,400	0
<b>Sheriff</b>											
Full-Time Positions	221	226	231	245	245	0	0	255	255	255	0
Class 100 Total Oblig./Approp.	13,185,820	14,816,967	14,460,864	3,167,725	3,167,725	0	0	13,716,268	14,524,671	14,524,671	(808,403)
Class 100 Overtime Oblig./Approp.	2,396,278	2,974,326	3,227,620	647,820	647,820	0	0	1,276,185	1,276,185	1,276,185	0

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

FOR THE PERIOD ENDING SEPTEMBER 30, 2013

Department / Category				YEAR TO DATE			FISCAL YEAR 2014			
	FY 11		FY 12	FY 13	Target Budget	Actual	(Over) Under	Target Budget	Year End	Departmental Projection
	Year End	Actual	Year End	Actual	Plan	Actual	Target Budget	Adopted Budget	Departmental Projection	Target Budget
<b>Streets-Sanitation</b>										
Full-Time Positions	1,179	1,157	1,165	1,161	1,161	0	1,228	1,228	1,228	0
Class 100 Total Oblig./Approp.	45,985,953	46,123,890	45,307,261	45,307,270	45,307,270	0	45,145,923	45,145,923	45,145,923	0
Class 100 Overtime Oblig./Approp.	7,301,880	7,679,471	7,107,251	2,286,536	2,286,536	0	5,872,157	5,872,157	5,896,536	(24,379)
<b>Streets-Transportation</b>										
Full-Time Positions	510	525	525	517	517	0	561	561	561	0
Class 100 Total Oblig./Approp.	20,594,857	19,834,401	19,782,861	5,811,057	5,811,057	0	20,824,178	20,824,178	20,824,178	0
Class 100 Overtime Oblig./Approp.	2,700,135	1,727,954	1,625,324	439,918	439,918	0	1,914,223	1,914,223	1,915,136	(913)
<b>Youth Commission</b>										
Full-Time Positions	1	1	1	2	2	0	2	2	2	0
Class 100 Total Oblig./Approp.	47,000	24,694	50,000	12,703	12,703	0	90,000	90,000	90,000	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0
<b>Zoning Code Commission</b>										
Full-Time Positions	2	0	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	150,000	119,408	0	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0

TOTAL GENERAL FUND				YEAR TO DATE			FISCAL YEAR 2014			
	FY 11		FY 12	FY 13	Target Budget	Actual	(Over) Under	Target Budget	Year End	Departmental Projection
	Year End	Actual	Year End	Actual	Plan	Actual	Target Budget	Adopted Budget	Departmental Projection	Target Budget
Full-Time Positions	22,020	21,175	20,925	21,012	21,012	0	22,289	22,289	22,289	0
Class 100 Total Oblig./Approp.	1,360,361,310	1,318,984,279	1,362,259,729	298,106,311	298,106,311	0	1,401,329,716	1,449,626,738	1,449,626,738	(48,297,022)
Class 100 Overtime Oblig./Approp.	121,285,534	125,081,005	139,971,176	34,078,014	34,078,014	0	118,124,012	126,286,402	128,334,853	(10,207,841)

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**Table O4**  
**QUARTERLY CITY MANAGERS REPORT**  
**PURCHASE OF SERVICES ANALYSIS-SELECTED DEPARTMENTS**  
**GENERAL FUND**  
**FOR THE PERIOD ENDING SEPTEMBER 30, 2013**

Department	FY 13 Actual	Year To Date		Fiscal Year 2014		Full Year		Current Projection (Over)/Under Budget		Current Target
		Target Budget Plan	Actual	Actual (Over) Under Target Budget	Target Budget	Current Projection	Adopt.	Budget	Current	
<b>Human Services:</b>										
Admin. & Mgmt.	1,663,660	882,950	882,950	0	3,588,631	3,588,631	0	0	0	0
Performance Mgmt. and Accountability	183,304	89,519	89,519	0	186,843	186,843	0	0	0	0
Juvenile Justice	31,873,317	27,674,343	27,674,343	0	28,217,858	28,217,858	0	0	0	0
Children & Youth	33,787,518	33,844,589	33,844,589	0	46,227,152	46,227,152	0	0	0	0
Community Based Prevention	0	0	0	0	0	0	0	0	0	0
<b>Total Human Services</b>	<b>67,507,799</b>	<b>62,491,401</b>	<b>62,491,401</b>	<b>0</b>	<b>78,220,484</b>	<b>78,220,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Public Health:</b>										
Ambulatory Health	20,014,736	13,054,263	13,054,263	0	15,421,464	15,421,464	0	0	0	0
Early Childhood, Youth & Women's Hlth.	343,896	122,132	122,132	0	443,036	443,036	0	0	0	0
Phila. Nursing Home	36,797,846	37,826,188	37,826,188	0	39,682,571	39,682,571	0	0	0	0
Environmental Prot. Services	373,703	322,745	322,745	0	400,844	400,844	0	0	0	0
Administration and Support Svcs	1,160,699	572,261	572,261	0	1,029,430	1,029,430	0	0	0	0
Medical Examiner's Office	644,831	570,064	570,064	0	660,795	660,795	0	0	0	0
Infectious Disease Control	2,639,871	1,783,475	1,783,475	0	2,326,752	2,326,752	0	0	0	0
Chronic Disease Control	990,360	924,519	924,519	0	988,532	988,532	0	0	0	0
<b>Total Public Health</b>	<b>62,965,942</b>	<b>55,175,647</b>	<b>55,175,647</b>	<b>0</b>	<b>60,953,424</b>	<b>60,953,424</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Public Property:</b>										
SEPTA	65,170,000	16,504,000	16,504,000	0	67,062,000	67,062,000	0	0	0	0
Space Rentals	18,157,661	19,074,780	19,074,780	0	19,074,780	19,074,780	0	0	0	0
Utilities	31,525,462	15,231,553	15,231,553	0	30,313,424	30,313,424	0	0	0	0
All Other	24,687,168	11,350,572	11,350,572	0	24,669,008	24,669,008	0	0	0	0
<b>Total Public Property</b>	<b>139,540,291</b>	<b>62,160,905</b>	<b>62,160,905</b>	<b>0</b>	<b>141,119,212</b>	<b>141,119,212</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streets:</b>										
Sanitation	37,248,899	37,255,860	37,255,860	0	38,501,117	38,501,117	0	0	0	0
Transportation	3,259,914	1,899,687	1,899,687	0	7,226,338	7,226,338	0	0	0	0
<b>Total Streets</b>	<b>40,508,813</b>	<b>39,155,547</b>	<b>39,155,547</b>	<b>0</b>	<b>45,727,455</b>	<b>45,727,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
All Other	447,279,997	264,373,478	264,373,478	0	464,531,477	464,531,477	0	0	0	0
<b>Total Class 200</b>	<b>757,802,842</b>	<b>483,356,978</b>	<b>483,356,978</b>	<b>0</b>	<b>790,552,052</b>	<b>790,552,052</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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, 2013**

## **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, 2013**

Department	FISCAL YEAR 2013			ADOPTED BUDGET			FISCAL YEAR 2014			MONTH END ACTUAL (OVER) UNDER BUDGET		
	General	Other	Total	General	Other	Total	General	Other	Total	General	Other	Total
Atwater Kent Museum	4	0	4	4	123	0	4	4	0	123	116	0
Auditing (City Controller's Office)	118	0	118	118	123	0	123	116	0	116	116	0
Board of Ethics	8	0	8	8	12	0	12	9	0	9	9	0
Board of Pensions	0	53	53	53	0	77	77	0	53	53	53	24
Board of Revision of Taxes	7	0	7	7	9	0	9	8	0	8	8	1
City Commissioners (Election Board)	90	0	90	98	0	98	84	0	84	84	84	14
City Council	173	0	173	195	0	195	175	0	175	175	175	20
City Planning Commission	31	3	34	33	4	37	31	3	34	34	34	3
City Representative	8	0	8	7	0	7	7	0	7	7	7	0
City Treasurer	13	0	13	14	0	14	14	0	14	14	14	0
Civil Service Commission	2	0	2	2	0	2	2	0	2	2	2	0
Commerce	20	783	803	27	863	890	20	773	793	97	97	97
District Attorney - Total	419	105	524	419	140	559	424	98	522	522	37	37
Civilian Uniform	405	96	501	405	136	541	411	88	499	499	42	42
Finance	14	9	23	14	4	18	13	10	23	23	(5)	(5)
Fire - Total	163	0	163	170	0	170	167	0	167	167	167	3
Civilian Uniform	2,125	77	2,202	2,328	79	2,407	2,139	69	2,208	2,208	199	199
First Judicial District	97	3	100	112	4	116	101	3	104	104	12	12
Fleet Management	2,028	74	2,102	2,216	75	2,291	2,038	66	2,104	2,104	187	187
Free Library	1,909	451	2,380	1,953	472	2,425	1,887	440	2,327	2,327	98	98
Historical Commission	273	72	345	283	78	361	273	70	343	343	18	18
Human Relations Commission	609	22	631	654	26	680	606	22	628	628	52	52
Human Services (1)	5	0	5	6	0	6	4	0	4	4	2	2
Labor Relations, Mayor's Office of Law	377	1,172	1,549	442	1,396	1,838	348	1,229	1,577	1,577	261	261
Licenses & Inspections	138	54	192	147	57	204	142	52	194	194	10	10
L&I-Board of Building Standards	292	8	300	320	9	329	298	7	305	305	24	24
L&I-Board of L & I Review	1	0	1	1	0	1	1	0	1	1	0	0
L&I-Zoning Board of Adjustment	5	0	5	5	0	5	5	0	5	5	0	0
Managing Director's Office	156	22	178	269	21	290	269	25	294	294	(4)	(4)
Mayor's Office	36	3	39	47	3	50	45	3	48	48	2	2
Mayor's Off. of Comm Empowerment/Oppor.	15	66	81	0	69	69	0	63	63	63	6	6
Mayor's Office of Transportation & Utilities	13	2	15	15	2	17	13	2	15	15	2	2
Mural Arts Program	11	0	11	11	0	11	11	0	11	11	0	0
Office of Arts and Culture	2	0	2	2	0	2	2	0	2	2	0	0
Office of Behavioral HealthIntel. disAbility	19	225	244	18	246	264	16	228	244	244	20	20

(1) Positions have been transferred to the Grants Revenue Fund. Non-reimbursed expenditures will be transferred to the General Fund during the fiscal year.

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

**TABLE P.1**  
**QUARTERLY CITY MANAGERS REPORT**  
**DEPARTMENTAL FULL TIME POSITIONS SUMMARY**  
**ALL FUNDS**  
**FOR THE PERIOD ENDING SEPTEMBER 30, 2013**

Department	FISCAL YEAR 2013			ADOPTED BUDGET			FISCAL YEAR 2014			MONTH END ACTUAL			MONTH END ACTUAL (OVER/UNDER BUDGET)	
	General	Other	Total	General	Other	Total	General	Other	Total	General	Other	Total	Under Budget	0
Office of Housing & Comm. Development	0	58	58	58	0	58	58	0	58	92	77	0	58	0
Office of Human Resources	78	0	78	92	0	92	255	77	0	77	67	0	15	15
Office of Innovation and Technology	255	69	324	298	84	382	255	255	322	18	0	18	60	3
Office of the Inspector General	18	0	18	21	0	21	18	18	0	173	0	0	173	45
Office of Property Assessment	173	0	173	218	0	218	173	0	173	146	8	0	154	13
Office of Supportive Housing	145	9	154	157	10	167	146	8	146	600	21	0	621	95
Parks and Recreation	568	21	589	692	24	716	600	21	600	7,357	7,537	165	7,266	271
Police - Total	7,193	164	7,357	7,371	166	7,537	7,101	165	7,101	846	10	856	795	11
Civilian Uniform	815	10	825	846	10	856	795	11	795	6,532	156	6,681	6,306	154
Prisons	6,378	154	6,532	6,525	156	6,681	6,306	154	6,306	2,248	0	2,310	2,317	0
Procurement	2,248	0	2,248	2,310	0	2,310	2,317	0	2,317	45	2	49	51	(7)
Public Health	45	2	47	49	2	51	46	0	46	842	762	230	992	167
Procurement	673	169	842	762	230	992	672	167	672	123	0	161	126	0
Public Property Records	123	0	123	161	0	161	126	0	126	59	0	63	60	3
Register of Wills	59	0	59	63	0	63	60	0	60	64	0	63	63	0
Revenue	64	0	64	63	0	63	63	0	63	239	521	328	274	232
Sheriff	282	239	521	328	270	598	274	232	274	231	255	0	255	245
Streets - Sanitation	231	0	231	255	0	255	245	0	245	1,165	1,228	0	1,161	10
Streets - Transportation	1,165	0	1,165	1,228	0	1,228	1,161	0	1,161	525	561	517	517	67
Water	525	0	525	561	0	561	517	0	517	1,698	0	1,905	1,689	44
Youth Commission	0	1,698	1,698	0	1,905	0	1,905	0	1,905	1	2	2	2	216
<b>TOTAL ALL FUNDS</b>	<b>20,925</b>	<b>5,547</b>	<b>26,472</b>	<b>22,289</b>	<b>6,291</b>	<b>28,580</b>	<b>21,012</b>	<b>5,544</b>	<b>26,556</b>	<b>2,024</b>				

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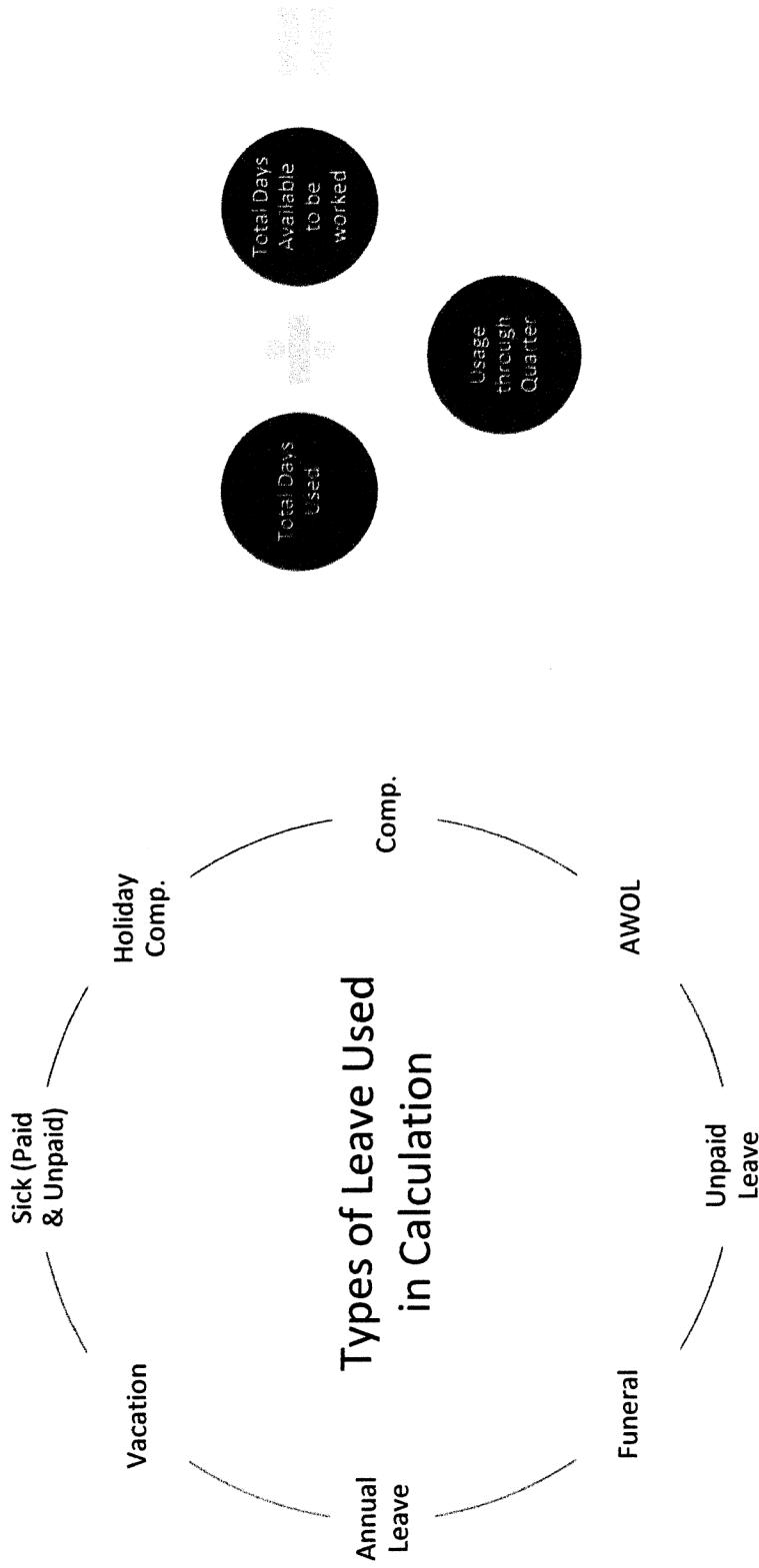
**City of Philadelphia**

**Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2013**

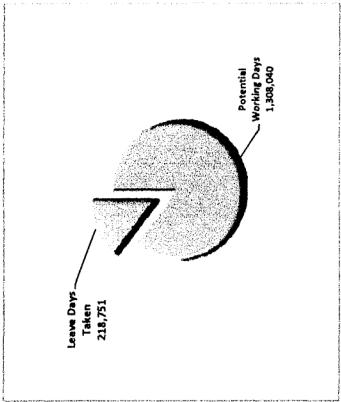
**DEPARTMENTAL LEAVE  
USAGE ANALYSIS**

Table L-1  
QUARTERLY CITY MANAGER'S REPORT  
TOTAL LEAVE USAGE ANALYSIS  
FOR THE PERIOD ENDING  
SEPTEMBER 30, 2013



Leave information is taken from the City's automated payroll system with the exception of the Police Department who provide data compiled from their DAR system. A department with 20 or more employees listed under the General Fund are represented, excluding the First Judicial District who maintain records in house.

**TABLE L-1**  
**Total Leave Usage**  
**QUARTERLY CITY MANAGER'S REPORT**  
**FOR THE PERIOD ENDING**  
**SEPTEMBER 30, 2013**



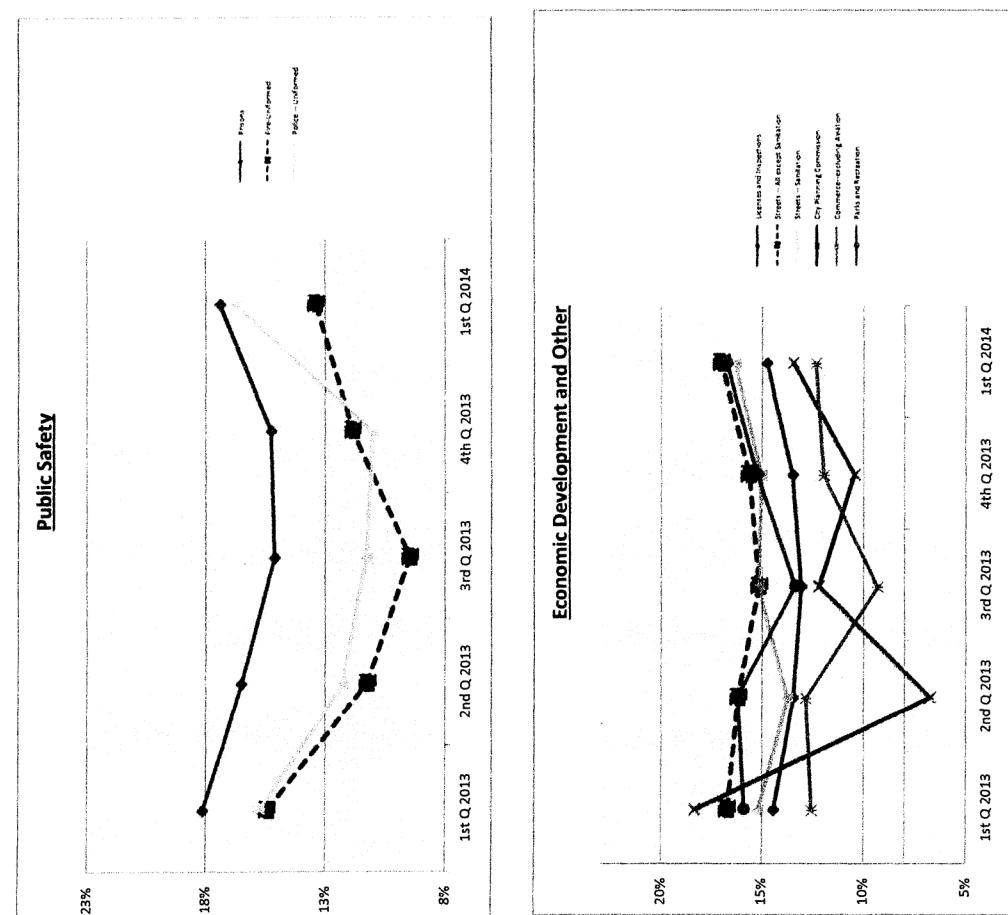
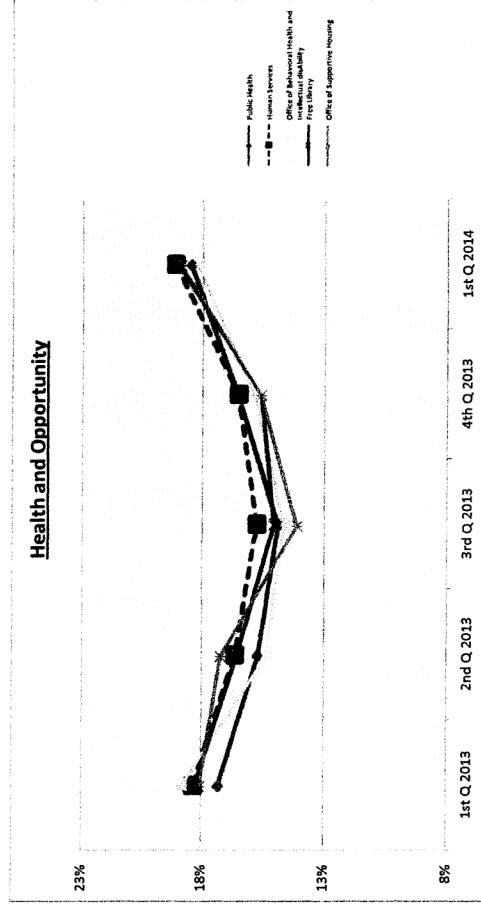
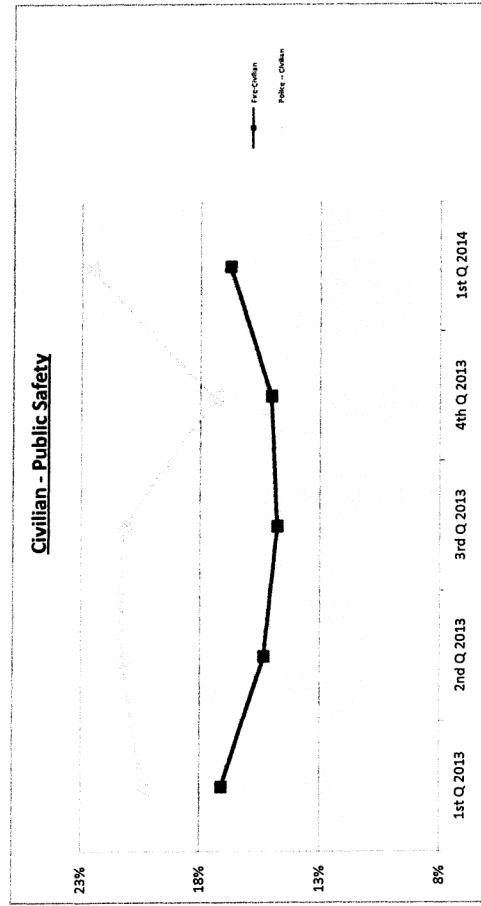
Agency	Fiscal Year 2014			Fiscal Year 2013			Percent Change: 1st Qtr FY'14 - 1st Qtr FY'13
	Usage for First Quarter	Year-to-Date	Annualized Leave Days per employee*	Usage for First Quarter	Year-to-Date	Annualized Leave Days per employee*	
Police -- Civilian	22.5%	22.5%	56	20.3%	20.3%	51	2.2%
City Commissioners	22.3%	22.3%	56	21.1%	21.1%	53	1.1%
Revenue	19.5%	19.5%	49	14.5%	14.5%	36	5.0%
Human Services	19.1%	19.1%	48	18.3%	18.3%	46	0.8%
Free Library	19.0%	19.0%	47	18.2%	18.2%	45	0.7%
Office of Supportive Housing	18.8%	18.8%	47	18.0%	18.0%	45	0.8%
Public Health	18.4%	18.4%	46	17.3%	17.3%	43	1.2%
Auditing	18.2%	18.2%	45	15.5%	15.5%	39	2.7%
Office of Behavioral Health and Intellectual disability	18.1%	18.1%	45	18.8%	18.8%	47	-0.7%
Fleet Management	17.8%	17.8%	45	17.0%	17.0%	42	0.9%
Register of Wills	17.5%	17.5%	44	15.9%	15.9%	40	1.6%
Prisons	17.4%	17.4%	43	18.1%	18.1%	45	-0.7%
Public Property	17.2%	17.2%	43	15.9%	15.9%	40	1.3%
Office of Property Assessment	17.0%	17.0%	43	15.1%	15.1%	38	2.0%
Streets -- All except Sanitation	17.0%	17.0%	42	16.7%	16.7%	41	0.3%
Fire-Civilian	16.7%	16.7%	42	17.1%	17.1%	43	-0.3%
Parks and Recreation	16.7%	16.7%	42	15.8%	15.8%	39	0.9%
Police -- Uniformed	16.7%	16.7%	42	15.7%	15.7%	39	0.9%
<b>MEDIAN</b>	<b>16.5%</b>	<b>16.5%</b>	<b>41</b>	<b>15.6%</b>	<b>15.6%</b>	<b>39</b>	<b>0.9%</b>
Streets -- Sanitation	16.3%	16.3%	41	15.1%	15.1%	38	1.1%
Mayor's Office of Community Services	16.0%	16.0%	40	13.8%	13.8%	34	2.2%
Office of Innovation and Technology	15.6%	15.6%	39	14.6%	14.6%	36	1.0%
City Council	15.4%	15.4%	38	15.5%	15.5%	38	-0.1%
Commission on Human Relations	15.3%	15.3%	38	17.9%	17.9%	45	-2.6%
Sheriff's Office	15.3%	15.3%	38	14.8%	14.8%	37	0.4%
Procurement	15.2%	15.2%	38	16.3%	16.3%	41	-1.1%
Finance	15.1%	15.1%	38	14.7%	14.7%	37	0.4%
Licenses and Inspections	14.7%	14.7%	37	14.4%	14.4%	36	0.3%
Records	13.7%	13.7%	34	14.3%	14.3%	36	-0.7%
City Planning Commission	13.4%	13.4%	34	18.3%	18.3%	45	-4.9%
Fire-Uniformed	13.4%	13.4%	37	15.4%	15.4%	42	-2.0%
District Attorney	13.3%	13.3%	33	13.8%	13.8%	34	-0.5%
Law	12.7%	12.7%	32	13.2%	13.2%	33	-0.4%
Office of Human Resources	12.7%	12.7%	32	11.4%	11.4%	28	1.2%
Commerce--excluding Aviation	12.3%	12.3%	31	12.5%	12.5%	31	-0.2%
Managing Director's Office	11.5%	11.5%	29	9.4%	9.4%	23	2.1%
Mayor's Office	10.0%	10.0%	25	11.7%	11.7%	29	-1.8%

FY'14 Full Year Usage calculations are based on a total of 250 working days, and 249 in FY'13. There were 64 working days in the first quarter of FY'14 and 67 in the first quarter of FY'13. The Fire Department uses a calculation of 274 working days in the fiscal year.

Leave Usage as of 11/08/13

**TABLE L-1**  
**Total Leave Usage Analysis**  
**QUARTERLY CITY MANAGER'S REPORT**  
**FOR THE PERIOD ENDING**  
**SEPTEMBER 30, 2013**

**Trends of Leave Usage for 1st Quarter of Fiscal Year 2013 through 1st Quarter of Fiscal Year 2014**



**City of Philadelphia**

**Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2013**

**DEPARTMENTAL SERVICE  
DELIVERY REPORT**

### Department of Behavioral Health and Intellectual disability Services (DBHIDS)

		FY '12 Year End	FY '13 Year End	FY '14 Q1	FY '14 Q2	FY '14 Q3	FY '14 Q4	FY '14 Year To Date	FY '14 Target	FY '13 Q1	FY '14 Q1	FY13 - FY14 Q1 Change
<b>1</b>	Percent of claims paid within 45 days*	99.3%	99.6%	N/A				N/A	100.00%	99.4%	N/A	N/A
<b>2</b>	Number of unique clients served in out-of-state residential treatment facilities	28	23	19				19	19	14	19	36%
<b>3</b>	Percent of BHRS packets processed within 2 days of receipt	98.2%	96.7%	97.2%					97.2%	98.9%	97.2%	-2%
<b>4</b>	Number of new admissions to Residential Treatment Facilities**	1,014	973	210				210	700	164	210	28%
<b>5</b>	Percent of follow-up within 30 days of discharge from an inpatient psychiatric facility*	68.5%	67.2%	N/A				N/A	90%	68.5%	N/A	N/A
<b>6</b>	Percent of readmission within 30 days to inpatient psychiatric facility (Substance Abuse & Non-Substance Abuse)*	14.9%	16.2%	N/A				N/A	15%	17.6%	N/A	N/A

2) This measure is calculated as a weighted average to reflect the number of unique clients served in treatment facilities as clients move in and out of the treatment facilities every month. The goal is to reduce the number of clients service in out-of-state residential treatment facilities.

3) The BHRS (Behavioral Health Rehabilitation Services) "packet" is comprised of the following documents: Comprehensive Biopsychosocial Evaluation, Treatment Plan, MA97, Interagency Summary and Sign-in Sheet and Plan of Care. All BHRS packets are date stamped upon receipt at CBH. A clinical care manager completes an administrative review to verify that all required documents are present and reviews the information to assess for medical necessity. CBH makes a medical necessity determination within 2 business days from receipt of the complete packet.

\* Due to claims lag where providers have up to 90 days from date of service to submit claims for payment, data for FY14'Q1 will be provided in the next QCMR.

\*\* Number reflects new admissions rather than total individuals served in efforts to remove duplication across quarters.

### Department of Human Services (DHS)

		FY '12 Year End	FY '13 Year End	FY '14 Q1	FY '14 Q2	FY '14 Q3	FY '14 Q4	FY '14 Year To Date	FY '14 Target	FY '13 Q1	FY '14 Q1	FY13 - FY14 Q1 Change
<b>1</b>	Permanency Discharges (all types)	1,633	1,229	345				345	1,350	293	345	18%
<b>2</b>	Adoptions (subset of permanency discharges)	480	352	85				85	400	76	85	12%
<b>3</b>	Average Daily Youth Study Center population	119	105	92				92	105	101	92	-9%
<b>4</b>	Dependent children in care more than two years	1,843	1,376	1,537				1,537	1,300	1,243	1,537	24%
<b>5*</b>	Dependent placement population	4,090	4,179	4,292				4,292	4,000	4,116	4,292	4%
<b>6*</b>	Delinquent placement population	1,198	1,155	1,062				1,062	1,000	1,189	1,062	-11%
<b>7*</b>	Dependent out-of-state population	45	48	42				42	40	45	42	-7%
<b>8*</b>	Delinquent out-of-state population	6	3	2				2	4	5	2	-60%
<b>9*</b>	Total out-of-state population	51	51	44				44	44	50	44	-12%

1) A comparison of FY13'Q1 and FY14'Q1 shows an increase in permanency discharges for the beginning of the new fiscal year. Of the 345 permanency discharges for FY14'Q1, 65% were to reunification, which is the most-desired permanency outcome.

This indicates that factors adversely affecting the overall safety and well-being of children with their families were ameliorated with appropriate interventions.

2) FY14'Q1 shows a strong percentage increase for adoptions when compared to FY13'Q1. One quarter of permanency discharges were adoptions for FY14'Q1. This is an indication of the Department's commitment to provide the highest permanency outcome when reunification is unavailable.

3) Detention at the JJC is court-ordered. The comparison of FY13'Q1 and FY14'Q1 shows the continued trend of holding fewer youth in detention. Taking care to hold only those youth who pose threats to public safety means that a smaller number of youth are held in secure confinement.

4) A comparison of FY13'Q1 with FY14'Q1 reveals that the percentage of children in dependent placement for more than two years has sharply increased during the new fiscal year. This also represents an increase of 4% (1479) from FY13'Q4 to FY14'Q4. Of this population for FY14'Q1, 7% achieved permanency during the quarter. This would suggest that impediments to permanency should be identified as early as possible, and that creative approaches for achieving permanency should be explored.

5) The FY14'Q1 dependent placement population shows an increase when compared to FY13'Q1. This increase is due to a significant increase in the number of general protective service reports called into the DHS Hotline. DHS anticipates the number of calls to the DHS Hotline will continue to increase, but is hopeful that it will be able to keep the number of children in dependent placement stable through the work of the Improving Outcomes for Children initiative.

6) The delinquent placement population for FY14'Q1 continues to decrease when compared with FY13'Q1. This decline mirrors that for youth held at the JJC, with alternative/diversion programs and prevention services providing focus within communities.

7) The out-of-state dependent placement population has decreased when comparing FY14'Q1 to FY13'Q1. More than 70% of the children in out-of-state care as of the last day of FY14'Q1 are with extended family through kinship care. This is a positive trend in that a greater number of children are able to maintain familial connections instead of residing out-of-state in congregate care.

8) The comparison of FY13'Q1 with FY14'Q1 shows a significant decrease in the out-of-state delinquent placement population. This indicates that delinquent residential programs that meet the needs of our youth are available within the Commonwealth.

\* The numbers for these performance measures represent a point in time: last day of fiscal year - June 30th and last day of Q1 - September 30th.

### Department of Licenses & Inspections (L&I)

Performance Measure (PM)	FY '12 Year End	FY '13 Year End	FY '14 Q1	FY '14 Q2	FY '14 Q3	FY '14 Q4	FY '14 Year To Date	FY '14 Target	FY '13 Q1	FY '14 Q1	FY13 - FY14 Q1 Change
1 Service license customers within 30 minutes	96%	99%	99%	100%	100%	100%	100%	100%	99%	99%	0%
2 Service zoning customers within 30 minutes	98%	100%	99%	99%	99%	99%	100%	100%	100%	100%	0%
3 Service building customers within 30 minutes	96%	100%	99%	100%	100%	100%	100%	100%	99%	99%	-1%
4 Process over-the-counter zoning applications within 30 minutes.	88%	95%	100%	100%	100%	100%	100%	100%	85%	100%	18%
5 Process over-the-counter building applications within 30 minutes.	98%	98%	100%	100%	100%	100%	100%	100%	100%	100%	0%
7 Review residential building plans within 15 days	94%	95%	92%	92%	92%	92%	92%	92%	95%	95%	3%
6 Review commercial building plans within 20 days	98%	98%	96%	96%	96%	96%	96%	96%	98%	98%	-2%
8 Review plumbing plans within 20 days	98%	97%	97%	97%	97%	97%	97%	97%	97%	97%	0%
9 Review electrical plans within 20 days	92%	99%	76%	76%	76%	76%	76%	100%	100%	76%	-24%
10 Review zoning plans within 20 days	98%	97%	92%	92%	92%	92%	92%	100%	97%	97%	-5%
11 Perform building permit inspections within 2 business days	98%	99%	99%	99%	99%	99%	100%	100%	98%	99%	1%
12 Perform plumbing permits inspections within 2 business days	98%	99%	99%	99%	99%	99%	100%	100%	99%	99%	0%
13 Total number of properties clean and sealed	1,632	1,439	307	307	307	307	1,400	1,400	381	307	-19%
14 Total number of residential buildings demolished	543	521	152	152	152	152	500	500	173	152	-12%
15 Total number of building permits issued	16,672	17,668	4,772	4,772	4,772	4,772	10,000	10,000	4,328	4,772	10%
16 Total number of Operations division inspections	85,947	76,217	17,263	17,263	17,263	17,263	85,000	85,000	20,470	17,263	-16%
17 Total number of Development divisions inspections	101,041	96,150	24,922	24,922	24,922	24,922	100,000	100,000	24,242	24,922	3%

9) Review of electrical plans within 20 days decreased due to staffing shortages in the Mechanical Services Unit. New employees have been recently hired in this area, so this measure should improve in the near future.

13) The Clean & Seal Unit cleans and seals vacant residential properties and lots to prevent the illegal use of these properties and prevent injury to the public.

14) Includes General Funds, NSP2 and NTI funds

### Department of Parks and Recreation

Performance Measure (PM)	FY '12 Year End	FY '13 Year End	FY '14 Q1	FY '14 Q2	FY '14 Q3	FY '14 Q4	FY '14 Year To Date	FY '14 Target	FY '13 Q1	FY '14 Q1	FY13 - FY14 Q1 Change
1 Sum number of programs**	4,050	3,742	2,290	2,290	2,290	2,290	3,929	3,929	2,270	2,290	1%
2 Sum of unique attended**	295,060	263,236	145,662	145,662	145,662	145,662	145,662	145,662	145,662	145,662	0%
3 Total visits ***	6,604,159	7,304,252	2,731,763	2,731,763	2,731,763	2,731,763	7,669,465	7,669,465	2,900,999	2,731,763	-6%
4 Number of acreage mowed****	35,984	40,275	20,175	20,175	20,175	20,175	41,033	41,033	19,376	20,175	4%
5 Number of new trees planted*	20,282	26,015	N/A	N/A	N/A	N/A	27,216	27,216	N/A	N/A	N/A

1) Sum of Number of Programs means the total number of programs offered by the department.

2) Sum of Unique Attended means the total number of people who registered programs offered by the department.

3) Sum of Total Visits means the total number of people who visited a facility/site, think of it as a 'turnstile', this number includes the over a million visitors to our pools each summer.

4) Number of Acreage Mowed includes the department's athletic fields and manicured neighborhood parks. FY11 number includes projects from most recent tree planting season.

5) Number of New Trees Planted includes street trees planted by the department, trees planted on PPR sites/public land, and trees planted with partners.

\* Trees are only planted during the fall and spring season, so no planting activity occurs during the 1st and 3rd quarters.

\*\* Programs run, on average, 19 weeks. Starting in FY13 data reflect the number of unique programs and attendees in the quarter in which the program first occurs.

\*\*\* Due to changes in data collection and reporting, the total number of visits will appear lower than in previous years.

\*\*\*\* Mowed acres increased due to favorable weather and increased ballfield mowing frequency

### Department of Public Health

Performance Measure (PM)	FY '12 Year End	FY '13 Year End	FY '14 Q1	FY '14 Q2	FY '14 Q3	FY '14 Q4	FY '14 Year To Date	FY '14 Target	FY '13 Q1	FY '14 Q1	FY13 - FY14 Q1 Change
1 Percentage of visits uninsured	51.1%	52.3%	53.9%	53.9%	53.9%	53.9%	53.9%	52.8%	54.7%	53.9%	-1%
2 Inspection interval for category 1 food establishments (months)	15.0	17.2	11.4	11.4	11.4	11.4	13.0	13.0	15.7	11.4	-27%
3 Total number of newly diagnosed HIV case reports	792	704	204	204	204	204	700	700	225	204	-9%
4 Percent of all homicides having final report completed within 60 days	65%	95%	95%	95%	95%	95%	95%	95%	87%	99%	14%
5 Percent of children 19-35 months with complete immunizations 4:3:1:3:3:1	74%	75%	78%	78%	78%	78%	76%	76%	75%	78%	4%

1) The 'Percentage of visits uninsured' is calculated by dividing the number of uninsured visits by the total number of patient visits.

2) The 'Inspection interval for category 1 food establishment' is based on the frequency (in months) at which each food establishment is inspected

3) The 'Total number of newly diagnosed HIV case reports' is obtained from cases reported based on the date entered into the electronic HIV/AIDS database

4) The Percentage of all homicides having final report completed within 60 days by the number of total homicide cases

5) The Percentage of children 19-35 months with complete immunizations 4:3:1:3:3:1 is children 19-35 months who receive 4 DTaP, 3 polio, 3 Hib, 3 HepB, 1 Varicella doses

## Fire Department

	Performance Measure (PM)	FY '12 Year End	FY '13 Year End	FY '14 Q1	FY '14 Q2	FY '14 Q3	FY '14 Q4	FY '14 Year To Date	FY '14 Target	FY '13 - FY14 Q1 Change
<b>1</b>	EMS response time (within 9 minutes)	68.0%	66.0%	66.0%				66.0%	90.0%	-1%
<b>2</b>	Fire response time (minutes:seconds)	4:57	4:54	4:47				4:47	5:20 (minutes:seconds)	-3%
<b>3</b>	Structural fires (in numbers)	3,108	2,882	689				689	2,800	7%
<b>4</b>	Fire deaths (in numbers)	24	25	1				1	24	0%

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 Philadelphia Fire Department was required to change to a new Federal reporting system known as NFIRS (National Fire Incident Reporting System). Data after 7/1/10 is from the NFIRS system. Since data is compiled differently with many more sub categories, comparative data only became available on 7/1/11. Due to the new sub categories, the number of structural fires will appear higher than in previous fiscal years.

2-4) The figures for FY14 Q1 to Q4 and FY14 YTD represent the numbers for when the report was run previously. There is a time period to complete the incidents, so when the report is run again, the numbers may change slightly for the FY'14 Q1 to Q4 and FY14 YTD to account for any adjustments.

\* Structural fires and Fire deaths (in number) are meant to be reduced by a target of five percent from the prior years

## The Free Library of Philadelphia

	Performance Measure (PM)	FY '12 Year End	FY '13 Year End	FY '14 Q1	FY '14 Q2	FY '14 Q3	FY '14 Q4	FY '14 Year To Date	FY '14 Target	FY '13 - FY14 Q1 Change
<b>1</b>	Circulation of library materials*	7,503,031	6,579,053	1,751,563				1,751,563	6,850,000	-12%
<b>2</b>	Visits	6,020,321	6,116,535					1,554,109	6,250,000	-1%
<b>3</b>	Virtual visits via FLB website	6,985,339	7,301,231	1,885,451				1,885,451	7,650,000	-3%
<b>4</b>	Hours open	97,804	95,769	25,544				25,544	98,000	9%
<b>5</b>	Computer use	1,358,890	1,391,347	383,499				383,499	1,460,000	6%

\* Decrease in circulation is a residual effect from a change of service at the Library for the blind (LBP). In FY12 LBP circulated approximately 1.2 million or 16% of the Free Library's total circulation, but in October 2012, the circulation of LBP audio tapes was transferred to Pittsburgh resulting in a projected loss of circulation of about 900,000. Our increase in hours open is due to the ability to hire 18 part time library Facility Guards.

## Office of Housing and Community Development (OHCDO)

	Performance Measure (PM)	FY '12 Year End	FY '13 Year End	FY '14 Q1	FY '14 Q2	FY '14 Q3	FY '14 Q4	FY '14 Year To Date	FY '14 Target	FY '13 - FY14 Q1 Change
<b>1</b>	Mortgage foreclosures diverted	1,423	1,754	293				293	1,600	293
<b>2</b>	Owner-occupied homes repaired (BSRP, Weatherization & Heater Hotline)	7,129	5,409	1,016				1,016	4,700	-16%
<b>3</b>	City lots greened & cleaned*	8,590	9,238	8,052				0	8,500	7,76
<b>4</b>	Clients receiving counseling	11,768	12,463	2,877				2,877	11,350	2,877
<b>5</b>	Homebuyer grants awarded	200	221	47				47	200	71

2) The Basic System Repair Program (BSRP) is a grant assisted program that allows the Philadelphia Housing Development Corporation to make repairs to the basic systems (plumbing, heating, roofing, electrical & structural repairs) of homes owned and occupied by low income Philadelphia residents. Grant repairs can be completed up to a limit of \$17,500 per property.

3) Greened and Cleaned included land stabilization programs (such as initial cleaning, soil treatment, tree planting and fencing of up to 300 new selected blighted lots) and land maintenance. Also note that the output for this activity was revised from lots greened to lots greened and cleaned in FY11.

2. 5) Note that the output noted above is driven by available program funding, which explains reductions in output from previous years

\* This measure is calculated as a point in time at the end of the quarter. For example Q1 data is as of September 30, 2013.

### Office of Supportive Housing (OSH)

	<b>Performance Measure (PM)</b>	<b>FY '12 Year End</b>	<b>FY '13 Year End</b>	<b>FY '14 Q1</b>	<b>FY '14 Q2</b>	<b>FY '14 Q3</b>	<b>FY '14 Q4</b>	<b>FY '14 Year To Date</b>	<b>FY '14 Target</b>	<b>FY '13 - FY14 Q1 Change</b>	
1	Prevent homelessness by Providing financial assistance (Homeless number or households Prevention and Rapid Re-housing Program & Housing Trust Fund)	809	610	0				0	250	168	0 -100%
2	End homelessness by providing financial assistance (Homeless Prevention and Rapid Re-housing Program) number of households	82	291	15				15	172	17	15 -12%
3	New permanent supportive housing units for people experiencing homelessness (Non-Philadelphia Housing Authority)	179	180	N/A				N/A	119	N/A N/A	
4	Number of transitional housing placements	558	539	149				149	500	120	149 24%

1) ARRA funding ended 9/30/12. FY13 funding sources for Prevention were ESG and HIF. FY14 funding source for Prevention is HIF. No new households received financial assistance because the new contract was conformed at the end of the first quarter of FY14.

2) HRP funding ended on 9/30/12; thereafter the funding sources for Rapid Rehousing were ESG & HOME. FY14 Q1, 0 new households received financial assistance to move into units. 162 households that had moved into their units prior to FY14 Q1 are receiving ongoing financial assistance (rent assistance and services) for rents. For purposes of this report only new households that receive financial assistance each quarter are counted.

3) Tabulated annually as part of federal grant process

### Police Department

	<b>Performance Measure (PM)</b>	<b>FY '12 Year End</b>	<b>FY '13 Year End</b>	<b>FY '14 Q1</b>	<b>FY '14 Q2</b>	<b>FY '14 Q3</b>	<b>FY '14 Q4</b>	<b>FY '14 Year To Date</b>	<b>FY '14 Target</b>	<b>FY '13 - FY14 Q1 Change</b>
1	Shooting victims*	1,463	1,161	324				324	950	360 -10%
2	Homicides	350	268	69				69	75	69 -8%
3	Part I violent crime	18,224	17,384	4,515				4,515	16,500	4,515 -10%
4	Burglaries	12,241	11,501	2,812				2,812	10,000	2,812 -14%
5	Homicide clearance rate	64.0%	73.8%	62.3%				62.3%	68.0%	62.3% -8%
6	Other violent crime clearance rate	48.5%	50.7%	49.7%				49.7%	53.0%	45.9% 8%

NOTES: FY13 Year End data represents actuals since last updating FY13 fourth quarter QC/MR.

In items #3 through #6, FY14 first quarter statistics represent actuals for July and August; September is an estimate.

\* Only criminal shootings

### Prison System

	<b>Performance Measure (PM)</b>	<b>FY '12 Year End</b>	<b>FY '13 Year End</b>	<b>FY '14 Q1</b>	<b>FY '14 Q2</b>	<b>FY '14 Q3</b>	<b>FY '14 Q4</b>	<b>FY '14 Year To Date</b>	<b>FY '14 Target</b>	<b>FY '13 - FY14 Q1 Change</b>
1	Percent of sentenced inmates provided with the opportunity to participate in a vocational, training, educational and/or treatment program during confinement	75.0%	73.0%	74.6%				74.6%	80.0%	75.0% -0.5%
2	Percent of newly admitted inmates who are processed and housed within 24 hours of admission	100.0%	100.0%	100.0%				100.0%	100.0%	0.0% 0.0%
3	Re-incarceration rate - 1 year	39.9%	41.6%	35.0%				39.0%	40%	40.6% -3.9%

3) Re-incarceration rates are calculated based on the release date of an inmate. For example, the 1-year recidivism rate in FY14 is based on inmates released in FY13.

### Streets Department

	<b>Performance Measure (PM)</b>	<b>FY '12 Year End</b>	<b>FY '13 Year End**</b>	<b>FY '14 Q1</b>	<b>FY '14 Q2</b>	<b>FY '14 Q3</b>	<b>FY '14 Q4</b>	<b>FY '14 Year To Date</b>	<b>FY '14 Target</b>	<b>FY '13 - FY14 Q1 Change</b>
1	Recycling rate	1%	20%					20%	23%	19% 5%
2	On-time collection: recycling	97%	97%	96%				96%	97%	96% -1%
3	On-time collection: trash	94.4%	95%	90%				90%	97%	90% -7%
4	Pothole response time (days)	1.4	1.3	1.5				1.5	2.0	1.4 8%

1) Rate of recyclables diverted from the waste stream

2) Rate of household recycling collections completed by 3pm

3) Rate of household refuse collections completed by 3pm

4) Days - Response time for repair

\* Please note: FY12 service measures were negatively impacted due to severe weather conditions (Hurricane Sandy)

\*\* FY13 service measures were negatively impacted due to severe weather conditions (Hurricane Sandy)

**City of Philadelphia**

**Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2013**

**WATER FUND**  
**QUARTERLY REPORT**

**Quarterly City Managers Report**  
**Fund Balance Summary**  
**Water Fund**

All Departments

For the Period Ending September 30, 2013

Category	FY'13 Year-End Unaudited Actual	Fiscal Year 2014			Fiscal Year 2014			
		Target Budget	Actual Year to Date	Actual Over / (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection for Revenues Over / (Under) Adopted Budget
<b>REVENUES</b>								
Taxes	572,016,324	152,479,725	152,479,725	0	606,789,000	601,230,020	601,230,020	(5,558,980)
Locally Generated Non - Tax Revenues	2,727,484	142,889	142,889	0	1,350,000	1,350,000	1,350,000	0
Other Governments	36,652,028	125,080	125,080	0	79,941,000	71,621,577	71,621,577	(8,319,423)
Revenues from Other Funds of City (See Note 1)	-	-	-	-	-	-	-	-
<b>Total Revenues and Other Sources</b>	<b>611,395,836</b>	<b>152,747,694</b>	<b>152,747,694</b>	<b>0</b>	<b>688,080,000</b>	<b>674,201,597</b>	<b>674,201,597</b>	<b>(13,878,403)</b>
<b>Category</b>								
FY'13 Year-End Unaudited Actual	Target Budget	Actual Year to Date	Actual (Over) Under Target Budget	Original Budget	Target Budget	Current Projection	Full Year	Current Projection for Obligations (Over) / Under Adopted Budget
<b>OBLIGATIONS / APPROPRIATIONS</b>								
Personal Services	104,392,354	23,831,868	23,831,868	0	116,124,992	111,359,889	111,359,889	4,765,103
Personal Services - Employee Benefits	96,328,789	9,984,742	9,984,742	0	102,530,000	102,530,000	102,530,000	0
Sub-Total Employee Compensation	200,721,143	33,816,610	33,816,610	0	218,654,992	213,889,889	213,889,889	4,765,103
Purchase of Services	134,416,313	80,342,888	80,342,888	0	157,164,333	149,768,633	149,768,633	7,395,700
Materials, Supplies and Equipment	48,294,648	28,409,253	28,409,253	0	53,966,120	52,348,520	52,348,520	1,617,600
Contributions, Indemnities and Taxes	5,090,380	931,826	931,826	0	6,601,500	6,501,500	6,501,500	100,000
Debt Service	201,015,411	59,452,087	59,452,087	0	205,354,755	205,354,755	205,354,755	0
Advances and Miscellaneous Payments	0	0	0	0	9,882,000	9,882,000	9,882,000	0
Payment to Other Funds - Net of Payment to Rate Stabilization Fund (See Note 1)	53,006,195	0	0	0	58,456,300	58,456,300	58,456,300	0
<b>Total Obligations / Appropriations</b>	<b>642,544,090</b>	<b>202,952,664</b>	<b>202,952,664</b>	<b>0</b>	<b>710,080,000</b>	<b>696,201,597</b>	<b>696,201,597</b>	<b>13,878,403</b>
<b>Operating Surplus / (Deficit)</b>	<b>(31,148,254)</b>	<b>(50,204,970)</b>	<b>(50,204,970)</b>	<b>0</b>	<b>(22,000,000)</b>	<b>(22,000,000)</b>	<b>(22,000,000)</b>	<b>0</b>
<b>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</b>								
Prior Year Fund Balance	-	-	-	0	22,000,000	22,000,000	22,000,000	-
Net Adjustments - Prior Years	31,148,254	5,500,000	5,500,000	0	22,000,000	0	0	0
<b>Total Net Adjustments</b>	<b>31,148,254</b>	<b>5,500,000</b>	<b>5,500,000</b>	<b>0</b>	<b>22,000,000</b>	<b>22,000,000</b>	<b>22,000,000</b>	<b>0</b>
<b>Preliminary Year End Fund Balance</b>	<b>0</b>	<b>(44,704,970)</b>	<b>(44,704,970)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Payments to Other Funds - Rate Stabilization Fund	0	0	0	0	0	0	0	0
<b>Year End Fund Balance</b>	<b>0</b>	<b>(44,704,970)</b>	<b>(44,704,970)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note 1: Bill #544, which restructured the Water Fund Revenue Bond 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**  
**Non-Tax Revenue Summary**  
**Water Fund**

For the Period Ending September 30, 2013

Department	FY/13 Year-End Unaudited Actual	Fiscal Year 2014			Fiscal Year 2014		
		Year to Date		Actual Over / (Under) Target Budget	Adopted Budget	Target Budget	Current Projection
		Target Budget	Actual				
<b>Local Non-Tax Revenues</b>							
Fleet Management	54,115	33,994	33,994	0	100,000	100,000	0
Sale of Vehicles	54,115	33,994	33,994	0	100,000	100,000	0
Licenses & Inspections	25,941	3,160	3,160	0	20,000	20,000	0
Miscellaneous	25,941	3,160	3,160	0	20,000	20,000	0
Water	36,085,315	9,199,820	9,199,820	0	36,880,000	36,880,000	0
Sewer Charges to Other Municipalities	29,511,550	8,029,711	8,029,711	0	32,800,000	32,800,000	0
Water & Sewer Permits Issued by L & I	3,183,334	631,943	631,943	0	2,480,000	2,480,000	0
Contribution - Sinking Fund Reserve	1,707,018	0	0	0	0	0	0
Miscellaneous	1,682,813	538,166	538,166	0	1,600,000	1,600,000	0
Revenue	535,229,735	143,501,650	143,501,650	0	563,155,020	563,155,020	(5,558,980)
Sales & Charges	522,629,713	140,364,156	140,364,156	0	549,224,158	549,224,158	(5,193,842)
Fire Service Connections	2,026,774	519,625	519,625	0	2,252,000	2,120,078	(131,922)
Surcharges	5,656,457	1,464,478	1,464,478	0	6,000,000	5,766,784	(233,216)
Miscellaneous	4,917,391	1,153,391	1,153,391	0	6,044,000	6,044,000	0
Procurement	70,422	11,996	11,996	0	75,000	75,000	0
Miscellaneous	70,422	11,996	11,996	0	75,000	75,000	0
City Treasurer	550,796	(270,895)	(270,895)	0	1,000,000	1,000,000	0
Interest Earnings	550,796	(270,895)	(270,895)	0	1,000,000	1,000,000	0
Total Local Non-Tax Revenue	572,016,324	152,479,725	152,479,725	0	606,789,000	601,230,020	(5,558,980)
<b>Other Governments</b>							
Water	2,727,484	142,889	142,889	0	1,350,000	1,350,000	0
State	163,431	0	0	0	350,000	350,000	0
Federal	2,564,053	142,889	142,889	0	1,000,000	1,000,000	0
Total Other Governments	2,727,484	142,889	142,889	0	1,350,000	1,350,000	0
<b>Revenue from Other Funds</b>							
Water	36,652,028	125,080	125,080	0	79,941,000	71,621,577	(8,319,423)
General Fund	29,207,732	0	0	0	28,930,000	28,930,000	0
Aviation Fund	3,125,300	0	0	0	3,042,400	3,042,400	0
Employee Benefit Fund	213,200	125,080	125,080	0	155,000	155,000	0
Rate Stabilization Fund	4,105,796	0	0	0	47,814,000	39,494,177	(8,319,823)
Total Revenue from Other Funds	36,652,028	125,080	125,080	0	79,941,000	71,621,577	(8,319,423)
Total - All Sources	611,395,836	152,747,694	152,747,694	0	688,080,000	674,201,597	(13,878,403)

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**  
**Departmental Obligations Summary**  
**Water Fund**

For the Period Ending September 30, 2013

Department	Fiscal Year 2014			Fiscal Year 2014		
	Year-to-Date		Actual	Full Year		Current Projection
	Target Budget	Actual	(Over) Under Target Budget	Target Budget	Current Projection	(Over) Under Target Budget
<b>Division of Technology</b>						
Personal Services	<b>14,045,690</b>	<b>6,252,282</b>	<b>6,255,282</b>	<b>17,621,132</b>	<b>17,621,132</b>	<b>0</b>
Purchase of Services	4,039,562	917,675	917,675	5,601,271	5,601,271	0
Materials, Supplies & Equipment	9,214,801	5,174,429	5,174,429	10,814,511	10,814,511	0
<b>Public Property</b>						
Purchase of Services	<b>3,739,360</b>	<b>3,786,428</b>	<b>3,786,428</b>	<b>3,786,428</b>	<b>3,786,428</b>	<b>0</b>
<b>Office of Fleet Management</b>						
Personal Services	<b>7,218,900</b>	<b>2,927,059</b>	<b>2,927,059</b>	<b>8,509,626</b>	<b>8,509,626</b>	<b>0</b>
Purchase of Services	2,554,406	604,206	604,206	2,745,986	2,745,986	0
<b>Water</b>						
Personal Services	<b>894,932</b>	<b>316,255</b>	<b>316,255</b>	<b>0</b>	<b>1,489,000</b>	<b>1,489,000</b>
Purchase of Services	3,769,562	2,006,598	2,006,598	4,274,640	4,274,640	0
Materials, Supplies & Equipment	<b>302,493,580</b>	<b>115,517,277</b>	<b>115,517,277</b>	<b>336,270,850</b>	<b>322,392,447</b>	<b>0</b>
<b>Revenue</b>						
Personal Services	<b>85,257,751</b>	<b>19,797,127</b>	<b>19,797,127</b>	<b>93,863,950</b>	<b>89,098,847</b>	<b>4,765,103</b>
Purchase of Services	116,003,428	69,658,522	69,658,522	136,195,600	128,799,900	7,395,700
Materials, Supplies & Equipment	43,135,966	26,061,628	26,061,628	47,555,000	46,037,400	1,617,600
Contributions, Indemnities & Taxes	5,090,210	0	0	0	0	0
Payments to Other Funds	53,006,195	0	0	56,456,300	58,456,300	0
<b>Sinking Fund</b>						
Personal Services - Fringe Benefits	<b>96,328,789</b>	<b>10,916,568</b>	<b>10,916,568</b>	<b>118,912,000</b>	<b>118,912,000</b>	<b>0</b>
Contributions, Indemnities & Taxes	96,328,789	9,984,742	9,984,742	102,530,000	102,530,000	0
<b>Advances &amp; Misc. Pmts. / Future Labor Oblig.</b>						
Personal Services	<b>14,602,052</b>	<b>3,491,354</b>	<b>3,491,354</b>	<b>16,078,970</b>	<b>16,078,970</b>	<b>0</b>
Purchase of Services	10,020,393	2,049,795	2,049,795	11,188,570	11,188,570	0
Materials, Supplies & Equipment	4,020,068	1,270,710	1,270,710	4,100,780	4,100,780	0
<b>Procurement</b>						
Personal Services	<b>201,015,411</b>	<b>59,452,087</b>	<b>59,452,087</b>	<b>205,354,755</b>	<b>205,354,755</b>	<b>0</b>
Purchase of Services	561,421	170,849	170,849	0	788,120	788,120
Materials, Supplies & Equipment	59,452,087	59,452,087	0	1,500	1,500	0
<b>Debt Service</b>						
Personal Services	<b>68,882</b>	<b>12,093</b>	<b>12,093</b>	<b>69,028</b>	<b>69,028</b>	<b>0</b>
Personnel Services	68,882	12,093	12,093	69,028	69,028	0
<b>Law</b>						
Personnel Services	<b>2,861,473</b>	<b>597,516</b>	<b>597,516</b>	<b>3,166,711</b>	<b>3,166,711</b>	<b>0</b>
Purchase of Services	2,281,362	450,972	450,972	2,432,087	2,432,087	0
<b>Mayor's Office of Transportation &amp; Utilities</b>						
Personal Services	<b>543,724</b>	<b>136,544</b>	<b>136,544</b>	<b>691,614</b>	<b>691,614</b>	<b>0</b>
Purchase of Services	36,392	10,000	10,000	43,010	43,010	0
<b>Total Water Fund</b>						
Personal Services	<b>642,544,090</b>	<b>202,952,664</b>	<b>202,952,664</b>	<b>0</b>	<b>710,080,000</b>	<b>696,201,597</b>
Personnel Services - Fringe Benefits	104,392,354	23,831,868	23,831,868	0	176,124,992	171,359,889
Sub-Total Employee Compensation	96,328,789	9,984,742	9,984,742	0	102,530,000	102,530,000
Purchase of Services	200,721,143	33,816,610	33,816,610	0	218,564,992	213,889,889
Materials, Supplies & Equipment	134,416,313	80,342,888	80,342,888	0	157,164,333	149,788,633
Contributions, Indemnities & Taxes	48,294,648	28,409,253	28,409,253	0	53,966,120	52,348,520
Debt Service	5,090,380	931,826	931,826	0	6,601,500	6,501,500
Payments to Other Funds	201,015,411	59,452,087	59,452,087	0	205,354,755	205,354,755
Advances & Misc. Pmts. / Future Labor Oblig.	53,006,195	0	0	58,456,300	58,456,300	0
		0	0	9,882,000	9,882,000	0

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**Quarterly City Managers Report**  
**Departmental Full Time Position Summary**  
**Water Fund**  
For the Period Ending September 30, 2013

Department	FY'13 Year-End Actual	Fiscal Year 2014				Fiscal Year 2014			
		Year to Date		Full Year		Current Positions		Current Projection	
		Month End	Actual	(Over) Under (Target Budget)	Adopted Budget	Target Budget	Current Projection	(Over) Under (Target Budget)	Adopted Budget
<b>Division of Technology</b>									
Office of Fleet Management	49	50	50	0	55	55	55	0	0
Water	1,629	1,689	1,689	0	1,905	1,797	1,797	108	0
Revenue	239	235	235	0	270	270	270	0	0
Procurement	0	1	1	0	2	2	2	0	0
Law	32	27	27	0	32	32	32	0	0
<b>Total Water Fund</b>		<b>2,006</b>	<b>2,066</b>	<b>0</b>	<b>2,344</b>	<b>2,236</b>	<b>2,236</b>	<b>108</b>	<b>0</b>

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**City of Philadelphia**

**Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2013**

**AVIATION FUND**  
**QUARTERLY REPORT**

**Quarterly City Managers Report**  
**Fund Balance Summary**  
**Aviation Fund**

All Departments

For the Period Ending September 30, 2013

Category	FY13 Year-End Unaudited Actual	Fiscal Year 2014			Fiscal Year 2014		
		Year to Date		Actual	Over / (Under) Target Budget	Adopted Budget	Target Budget
		Target Budget	Actual	Over / (Under) Target Budget	Target Budget	Target Budget	Current Projection for Revenues Over / (Under)
<b>REVENUES</b>							
Taxes							
Locally Generated Non - Tax Revenues	68,941,781	68,941,781	0	408,350,000	354,560,000	354,560,000	(53,790,000)
Other Governments	1,400,111	1,400,111	0	3,500,000	3,000,000	3,000,000	(500,000)
Revenues from Other Funds of City	0	0	0	2,675,000	1,065,000	1,065,000	(1,610,000)
Other Sources							0
<b>Total Revenues and Other Sources</b>	<b>304,615,927</b>	<b>70,341,892</b>	<b>70,341,892</b>	<b>0</b>	<b>414,525,000</b>	<b>358,625,000</b>	<b>358,625,000</b>
<b>Category</b>							
<b>OBLIGATIONS / APPROPRIATIONS</b>							
Personal Services	12,602,166	12,602,166	0	65,602,312	63,172,127	63,172,127	2,430,185
Personal Services - Employee Benefits	4,996,236	4,996,236	0	48,814,000	48,814,000	48,814,000	0
Sub- Total Employee Compensation	17,598,402	17,598,402	0	114,416,312	111,986,127	111,986,127	2,430,185
Purchase of Services	58,508,902	58,508,902	0	122,386,139	104,017,639	104,017,639	18,368,500
Materials, Supplies and Equipment	3,788,847	3,788,847	0	17,868,857	16,134,357	16,134,357	1,734,500
Contributions, Indemnities and Taxes	543,437	543,437	0	8,217,000	5,167,000	5,167,000	3,050,000
Debt Service	232,613	232,613	0	135,848,692	127,556,000	127,556,000	8,292,692
Payment to Other Funds	0	0	0	21,973,000	11,973,000	11,973,000	10,000,000
Advances and Miscellaneous Payments	0	0	0	5,003,000	3,987,420	3,987,420	1,015,580
<b>Total Obligations / Appropriations</b>	<b>339,312,369</b>	<b>80,672,201</b>	<b>80,672,201</b>	<b>0</b>	<b>425,713,000</b>	<b>380,821,543</b>	<b>380,821,543</b>
<b>Operating Surplus / (Deficit)</b>	<b>(34,696,442)</b>	<b>(10,330,309)</b>	<b>(10,330,309)</b>	<b>0</b>	<b>(11,188,000)</b>	<b>(22,196,543)</b>	<b>(22,196,543)</b>
<b>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</b>							
Prior Year Fund Balance	64,679,348	-	-	-	41,028,000	46,907,842	5,879,842
Net Adjustments - Prior Years	16,924,936	3,500,000	3,500,000	0	15,000,000	14,000,000	(1,000,000)
<b>Total Net Adjustments</b>	<b>81,604,284</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>0</b>	<b>56,028,000</b>	<b>60,907,842</b>	<b>4,879,842</b>
<b>Preliminary Year End Fund Balance</b>	<b>46,907,842</b>	<b>(6,830,309)</b>	<b>(6,830,309)</b>	<b>0</b>	<b>44,840,000</b>	<b>38,711,299</b>	<b>38,711,299</b>
Deferred Revenue - Airline Rates & Charges (See Note 1)	0	0	0	0	0	0	0
<b>Year End Fund Balance</b>	<b>46,907,842</b>	<b>(6,830,309)</b>	<b>(6,830,309)</b>	<b>0</b>	<b>44,840,000</b>	<b>38,711,299</b>	<b>38,711,299</b>

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.

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**Quarterly City Managers Report**  
**Non-Tax Revenue Summary**  
**Aviation Fund**  
For the Period Ending September 30, 2013

Department	FY'13 Year-End Unaudited Actual	Fiscal Year 2014			Fiscal Year 2014		
		Year to Date		Actual	Over / (Under) Target Budget	Target Budget	Current Projection
		Target Budget	Actual	Adopted Budget	Target Budget	Adopted Budget	Target Budget
<b>Local Non-Tax Revenues</b>							
Fleet Management	20,179	588	588	0	25,000	20,000	20,000
Sale of Vehicles	20,179	588	588	0	25,000	20,000	(5,000)
Procurement	100,547	2,305	2,305	0	25,000	75,000	50,000
Miscellaneous	100,547	2,305	2,305	0	25,000	75,000	50,000
City Treasurer	333,164	(420,704)	(420,704)	0	1,000,000	2,000,000	1,000,000
Interest Earnings	333,164	(420,704)	(420,704)	0	1,000,000	2,000,000	1,000,000
Commerce - Division of Aviation	300,645,084	69,359,592	69,359,592	0	407,300,000	352,465,000	(54,835,000)
Concessions	34,122,498	9,242,736	9,242,736	0	36,000,000	34,775,000	(1,225,000)
Space Rentals	105,206,645	28,218,149	28,218,149	0	160,000,000	127,000,000	(33,000,000)
Landing Fees	60,025,475	16,364,928	16,364,928	0	76,000,000	78,000,000	2,000,000
Parking	24,040,892	0	0	0	25,000,000	25,100,000	100,000
Car Rental	19,711,042	5,733,696	5,733,696	0	22,000,000	21,000,000	(1,000,000)
Sale of Utilities	3,227,252	1,565,060	1,565,060	0	4,500,000	3,308,000	(1,192,000)
Overseas Terminal Facility Charges	10,800	0	0	0	0	0	0
International Terminal Charges	19,744,108	7,222,407	7,222,407	0	33,000,000	21,000,000	(12,000,000)
Passenger Facility Charge	31,159,879	0	0	0	32,800,000	33,282,000	482,000
Miscellaneous	3,396,493	1,012,616	1,012,616	0	18,000,000	9,000,000	(9,000,000)
<b>Total Local Non-Tax Revenue</b>	<b>301,098,974</b>	<b>68,941,781</b>	<b>68,941,781</b>	<b>0</b>	<b>408,350,000</b>	<b>354,560,000</b>	<b>(53,790,000)</b>
<b>Other Governments</b>							
Commerce - Division of Aviation	2,528,327	1,400,111	1,400,111	0	3,500,000	3,000,000	(500,000)
State	0	0	0	0	500,000	0	(500,000)
Federal	2,528,327	1,400,111	1,400,111	0	3,000,000	3,000,000	0
<b>Total Other Governments</b>	<b>2,528,327</b>	<b>1,400,111</b>	<b>1,400,111</b>	<b>0</b>	<b>3,500,000</b>	<b>3,000,000</b>	<b>(500,000)</b>
<b>Revenue from Other Funds</b>							
Commerce - Division of Aviation	988,626	0	0	0	2,675,000	1,065,000	(1,610,000)
General Fund	909,426	0	0	0	2,600,000	990,000	(1,610,000)
Employee Benefits Fund	79,200	0	0	0	75,000	75,000	0
<b>Total Revenue from Other Funds</b>	<b>988,626</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,675,000</b>	<b>1,065,000</b>	<b>(1,610,000)</b>
<b>Total - All Sources</b>	<b>304,615,927</b>	<b>70,341,892</b>	<b>70,341,892</b>	<b>0</b>	<b>414,525,000</b>	<b>358,625,000</b>	<b>(55,900,000)</b>

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**Quarterly City Managers Report**  
**Departmental Obligations Summary**  
**Aviation Fund**

For the Period Ending September 30, 2013

Department	FY13 Year-End Unaudited Actual	Fiscal Year 2014				Fiscal Year 2014			
		Year to Date		Actual (Over) Under Target Budget		Target Budget		Current Projection (Over) Under Target Budget	
		Target Budget	Actual	(Over) Under Target Budget	Adopted Budget	Target Budget	Current Projection	(Over) Under Target Budget	Adopted Budget
<b>Division of Technology</b>									
Personal Services	<b>5,965,781</b>	<b>2,018,093</b>	<b>2,018,093</b>	0	<b>7,268,577</b>	<b>7,268,577</b>	0	0	0
Purchase of Services	236,462	47,369	47,369	0	253,577	253,577	0	0	0
Materials, Supplies & Equipment	5,122,066	1,430,294	1,430,294	0	6,300,000	6,300,000	0	0	0
<b>Police</b>	<b>607,253</b>	<b>540,430</b>	<b>540,430</b>	0	<b>715,000</b>	<b>715,000</b>	0	0	0
Personal Services	<b>14,050,012</b>	<b>3,024,238</b>	<b>3,024,238</b>	0	<b>14,632,054</b>	<b>14,603,712</b>	<b>28,342</b>	0	0
Purchase of Services	<b>13,896,959</b>	<b>2,874,238</b>	<b>2,874,238</b>	0	<b>14,477,054</b>	<b>14,449,712</b>	<b>27,342</b>	0	0
Materials, Supplies & Equipment	77,023	75,000	75,000	0	77,500	77,000	500	0	0
<b>Fire</b>	<b>76,000</b>	<b>75,000</b>	<b>75,000</b>	0	<b>77,500</b>	<b>77,000</b>	500	0	0
Personal Services	<b>5,645,326</b>	<b>1,352,150</b>	<b>1,352,150</b>	0	<b>6,203,000</b>	<b>7,218,580</b>	<b>(1,015,580)</b>	0	0
Purchase of Services	<b>5,505,326</b>	<b>1,290,650</b>	<b>1,290,650</b>	0	<b>6,040,000</b>	<b>7,055,580</b>	<b>(1,015,580)</b>	0	0
Materials, Supplies & Equipment	15,000	0	0	0	15,000	15,000	0	0	0
Payments to Other Funds	125,000	61,500	61,500	0	125,000	125,000	0	0	0
<b>Public Property</b>	0	0	0	0	23,000	23,000	0	0	0
Purchase of Services	21,929,560	<b>10,965,041</b>	<b>10,965,041</b>	0	26,900,000	22,900,000	<b>4,000,000</b>	0	0
<b>Office of Fleet Management</b>	<b>21,929,560</b>	<b>10,965,041</b>	<b>10,965,041</b>	0	<b>26,900,000</b>	<b>22,900,000</b>	<b>4,000,000</b>	0	0
Personal Services	<b>3,551,823</b>	<b>948,616</b>	<b>948,616</b>	0	<b>8,108,573</b>	<b>8,108,573</b>	0	0	0
Purchase of Services	1,226,985	261,227	261,227	0	1,227,573	1,227,573	0	0	0
Contributions, Indemnities & Taxes	357,228	132,937	132,937	0	588,000	588,000	0	0	0
Materials, Supplies & Equipment	1,967,600	554,452	554,452	0	6,293,000	6,293,000	0	0	0
<b>Finance</b>	<b>52,503,440</b>	<b>6,312,798</b>	<b>6,312,798</b>	0	<b>60,475,000</b>	<b>59,459,420</b>	<b>1,015,580</b>	0	0
Personal Services - Fringe Benefits	49,929,254	4,996,236	4,996,236	0	48,814,000	48,814,000	0	0	0
Purchase of Services	2,574,166	1,079,939	1,079,939	0	4,146,000	4,146,000	0	0	0
Contributions, Indemnities & Taxes	0	236,623	236,623	0	2,512,000	2,512,000	0	0	0
Advances and Other Miscellaneous Payments	0	0	0	0	5,003,000	3,987,420	1,015,580	0	0
<b>Sinking Fund</b>	<b>109,520,947</b>	<b>233,613</b>	<b>232,613</b>	0	<b>135,848,692</b>	<b>127,556,000</b>	<b>8,292,692</b>	0	0
Debt Service	109,320,947	232,613	232,613	0	135,848,692	127,556,000	8,292,692	0	0
<b>Commerce - Division of Aviation</b>	<b>124,249,151</b>	<b>55,277,570</b>	<b>55,277,570</b>	0	<b>164,075,423</b>	<b>131,505,000</b>	<b>32,570,423</b>	0	0
Personal Services	38,104,865	7,827,126	7,827,126	0	41,978,423	38,500,000	3,478,423	0	0
Purchase of Services	67,350,072	44,586,165	44,586,165	0	83,868,000	69,500,000	14,368,000	0	0
Materials, Supplies & Equipment	6,978,193	2,557,465	2,557,465	0	10,634,000	8,900,000	1,734,000	0	0
Contributions, Indemnities & Taxes	1,945,850	306,814	306,814	0	5,705,000	2,655,000	3,050,000	0	0
Payments to Other Funds	9,870,171	0	0	0	21,950,000	11,950,000	10,000,000	0	0
<b>Law</b>	<b>1,709,335</b>	<b>541,082</b>	<b>541,082</b>	0	<b>1,971,311</b>	<b>1,971,311</b>	0	0	0
Personal Services	1,303,359	301,556	301,556	0	1,514,515	1,514,515	0	0	0
Purchase of Services	399,189	239,526	239,526	0	432,439	432,439	0	0	0
Materials, Supplies & Equipment	6,787	0	0	0	24,357	24,357	0	0	0
<b>Mayor's Office of Transportation &amp; Utilities</b>	<b>186,984</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230,370</b>	<b>230,370</b>	<b>0</b>	0	0
Personal Services	186,984	0	0	0	171,170	171,170	0	0	0
Purchase of Services	0	0	0	0	59,200	59,200	0	0	0
<b>Total Aviation Fund</b>	<b>339,312,369</b>	<b>80,672,201</b>	<b>80,672,201</b>	0	<b>405,713,000</b>	<b>380,821,543</b>	<b>44,891,457</b>	0	0
Personal Services	60,460,950	12,602,166	12,602,166	0	65,602,312	63,172,127	2,430,185	0	0
Sub-Total Employee Compensation	49,929,254	4,996,236	4,996,236	0	48,814,000	48,814,000	0	0	0
Purchase of Services	110,380,234	17,598,402	17,598,402	0	114,416,312	111,986,127	2,430,185	0	0
Materials, Supplies & Equipment	97,824,324	58,508,902	58,508,902	0	122,386,139	104,017,639	16,134,357	0	0
Contributions, Indemnities & Taxes	9,760,843	3,728,847	3,728,847	0	17,868,857	15,167,000	5,167,000	0	0
Debt Service	543,437	543,437	543,437	0	135,848,692	127,556,000	8,292,692	0	0
Payments to Other Funds	232,613	232,613	232,613	0	21,973,000	11,973,000	10,000,000	0	0
Advances & Other Misc. Pmts/Future Labor Oli	0	0	0	0	5,003,000	3,987,420	1,015,580	0	0

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**  
**Departmental Full Time Position Summary**  
**Aviation Fund**  
For the Period Ending September 30, 2013

Department	FY13 Year-End Actual	Fiscal Year 2014				Fiscal Year 2014			
		Year to Date		Actual (Over) / Under Target Budget	Authorized Positions	Full Year		Current Projection (Over) / Under Target Budget	Adopted Budget
		Month End	Target Budget			Actual	Target Budget		
<b>Division of Technology</b>	3	3	3	0	4	4	4	0	0
<b>Police</b>	<b>165</b>	<b>165</b>	<b>154</b>	0	<b>166</b>	<b>166</b>	<b>155</b>	<b>0</b>	<b>0</b>
<i>Uniformed</i>	154	154	154	0	155	155	155	0	0
<i>Civilian</i>	11	11	11	0	11	11	11	0	0
<b>Fire</b>	<b>67</b>	<b>62</b>	<b>62</b>	0	<b>71</b>	<b>65</b>	<b>65</b>	<b>6</b>	<b>0</b>
<i>Uniformed</i>	67	62	62	0	71	65	65	6	0
<i>Civilian</i>	0	0	0	0	0	0	0	0	0
<b>Office of Fleet Management</b>	<b>21</b>	<b>20</b>	<b>20</b>	0	<b>23</b>	<b>23</b>	<b>23</b>	<b>0</b>	<b>0</b>
<b>Commerce - Division of Aviation</b>	<b>751</b>	<b>770</b>	<b>770</b>	0	<b>850</b>	<b>805</b>	<b>805</b>	<b>45</b>	<b>0</b>
<b>Law</b>	<b>20</b>	<b>22</b>	<b>22</b>	0	<b>21</b>	<b>21</b>	<b>21</b>	<b>0</b>	<b>0</b>
<b>Total Aviation Fund</b>	<b>1,027</b>	<b>1,042</b>	<b>1,042</b>	0	<b>1,135</b>	<b>1,084</b>	<b>1,084</b>	<b>51</b>	<b>0</b>

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**City of Philadelphia**

## **Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2013**

# **GRANTS REVENUE FUND**

# **QUARTERLY REPORT**

**Unanticipated Grants**

FUNDS TAKEN FROM FINANCE'S UNANTICIPATED GRANTS REVENUE FUND - FY 2014  
 FOR THE PERIOD JULY 1, 2013 - SEPTEMBER 30, 2013

No.	Department	Amount	Grant Title	Source	Description
35	Finance	118,498.37	Uniform Emp. Killed In Line Of Duty	U.S. Department of the Treasury	Payment-Uniform employees killed on duty
48	Office of the Inspector General	7,778.24	OIG Federal Forfeiture	U.S. Department of Justice	Set-up FY 2014 appropriations
	<b>Total</b>	<b>126,276.61</b>			

**City of Philadelphia**

**Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2013**

**CASH FLOW  
FORECAST  
FOR  
FISCAL YEAR 2014**

CASH FLOW PROJECTIONS  
GENERAL FUND - FY2014

OFFICE OF THE DIRECTOR OF FINANCE

Projection as of September 30, 2013

	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30	Total	Accrued	Estimated Revenues
<b>REVENUES</b>															
Real Estate Tax	8.2	7.4	7.1	6.9	5.8	14.8	43.0	288.6	117.9	20.9	7.6	8.4	536.6	536.6	
Total Wage, Earnings, Net Profits	111.4	90.4	94.8	115.9	102.8	107.3	126.5	106.5	107.1	115.5	112.2	96.5	1286.9	1286.9	
Realty Transfer Tax	15.2	13.0	12.7	12.2	12.5	13.9	9.0	13.2	13.4	14.8	15.5	15.6	157.6	157.6	
Sales Tax	21.6	23.6	21.4	21.2	22.0	23.3	21.3	26.5	20.5	20.6	25.1	23.6	270.8	270.8	
Business Income & Receipts Tax	5.3	5.4	18.8	17.1	(3.3)	7.5	8.3	5.5	33.4	205.5	100.7	5.8	410.0	410.0	
Other Taxes	7.8	10.7	7.3	7.6	8.6	7.5	7.2	7.5	6.2	13.2	8.1	7.4	98.9	98.9	
Locally Generated Non-tax	27.4	23.3	19.9	19.9	23.3	21.0	21.5	22.3	26.8	19.6	24.1	24.3	273.3	273.3	
Total Other Governments	2.9	54.0	70.2	61.8	53.4	9.9	11.4	14.9	12.7	13.1	10.9	10.3	325.5	325.5	
Total PICA Other Governments	20.2	28.0	24.4	18.7	28.0	25.0	32.1	25.1	36.0	32.3	29.8	25.6	325.1	325.1	
Interfund Transfers	0.0	8.4	0.0	0.0	0.0	0.8	0.0	0.0	0.8	0.0	14.0	3.0	26.9	40.3	
<b>Total Current Revenue</b>	<b>220.0</b>	<b>264.3</b>	<b>276.5</b>	<b>281.3</b>	<b>253.0</b>	<b>280.9</b>	<b>283.6</b>	<b>505.9</b>	<b>374.6</b>	<b>454.0</b>	<b>347.3</b>	<b>20.3</b>	<b>3711.7</b>	<b>66.8</b>	
Collection of prior year(s) revenue	5.0	15.1	0.0	16.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	36.1	36.1	
Other fund balance adjustments															
<b>TOTAL CASH RECEIPTS</b>	<b>224.9</b>	<b>279.4</b>	<b>276.5</b>	<b>297.4</b>	<b>253.0</b>	<b>280.9</b>	<b>283.6</b>	<b>505.9</b>	<b>374.6</b>	<b>454.0</b>	<b>347.3</b>	<b>220.3</b>	<b>3747.3</b>	<b>3778.5</b>	

	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30	Total	Vouchers Payable	Encumbrances	Estimated Obligations
<b>EXPENSES AND OBLIGATIONS</b>																
Payroll	84.7	108.3	105.6	149.2	138.6	106.0	114.2	105.7	105.7	143.9	105.7	130.3	1397.5	52.0	1449.6	
Employee Benefits	34.0	42.6	41.0	76.8	41.0	39.5	43.1	39.5	39.5	54.9	39.5	49.8	17.7	559.1	559.1	
Pension	3.7	(5.0)	4.7	56.2	(1.8)	3.7	3.7	122.5	372.7	110.7	(1.8)	667.5	667.5			
Purchase of Services	35.1	60.7	58.2	75.2	59.5	57.2	50.1	56.6	61.8	71.4	50.5	51.5	687.8	23.7	790.6	
Materials, Equipment	2.6	4.6	8.3	5.9	6.2	6.6	5.1	3.5	3.6	7.4	5.9	6.2	70.6	4.7	88.6	
Contributions, Indemnities	16.6	3.0	11.0	5.4	82.4	44.8	3.5	3.6	10.2	3.1	1.0	1.0	185.5	1.2	186.7	
Debt Service-Short Term	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.0	5.0	5.0	
Debt Service-Long Term	8.2	64.0	0.1	0.0	0.3	5.5	11.5	29.5	0.6	0.3	0.0	0.0	124.5	124.5		
Interfund Charges	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9.6	22.1	31.6	
Advances & Misc. Pmts. / Labor Obligations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27.8	1.6	1.6	1.6	1.6	37.2	37.2		
Current Year Appropriation	185.1	278.1	228.9	398.7	325.9	290.7	234.3	364.1	597.9	393.2	202.8	257.1	3726.8	121.4	92.3	3940.5
Prior Yr. Expenditures against Encumbrances	39.3	17.5	11.8	12.2	5.9	5.7	5.5	5.4	2.7	2.0	1.5	1.4	110.8			
Prior Yr. Salaries & Vouchers Payable	20.1	20.4	(19.3)	25.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	46.6	46.6		
<b>TOTAL DISBURSEMENTS</b>	<b>244.4</b>	<b>316.0</b>	<b>221.5</b>	<b>406.2</b>	<b>331.9</b>	<b>296.4</b>	<b>239.8</b>	<b>369.5</b>	<b>600.5</b>	<b>395.2</b>	<b>204.3</b>	<b>258.5</b>	<b>3884.2</b>			
Excess (Def) of Receipts over Disbursements	(19.5)	(36.6)	55.1	(108.8)	(78.8)	(65.5)	43.8	136.5	(226.0)	58.8	143.0	(38.2)				
Opening Balance	434.3	414.8	378.2	433.3	324.4	245.6	280.1	323.9	450.3	234.3	293.1	336.1				
<b>CLOSING BALANCE</b>	<b>414.8</b>	<b>378.2</b>	<b>433.3</b>	<b>324.4</b>	<b>245.6</b>	<b>280.1</b>	<b>333.9</b>	<b>460.3</b>	<b>234.3</b>	<b>293.1</b>	<b>336.1</b>	<b>297.9</b>				

CASH FLOW PROJECTIONS  
CONSOLIDATED CASH - ALL FUNDS - FY2014

OFFICE OF THE DIRECTOR OF FINANCE

Projection as of September 30, 2013

	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30
General	414.8	378.2	433.3	324.4	245.6	280.1	323.9	460.3	234.3	293.1	336.1	297.9
Grants Revenue	(67.5)	14.5	23.5	(17.9)	(103.3)	(162.3)	(175.5)	(212.9)	(124.7)	(134.8)	(72.8)	(88.4)
Community Development	(6.0)	(4.4)	(4.1)	(4.0)	(4.1)	(2.3)	(3.7)	(4.7)	(6.7)	(3.8)	(5.9)	(7.0)
Vehicle Rental Tax	6.8	7.4	2.9	3.3	3.8	4.2	4.7	5.0	5.4	5.8	6.2	6.7
Hospital Assessment Fund	11.8	10.3	9.9	9.3	6.8	13.3	7.9	7.5	20.4	9.1	27.4	19.3
Housing Trust Fund	16.5	17.4	18.0	18.0	15.4	14.6	14.4	14.6	14.2	13.9	13.8	14.2
Other Funds	7.0	11.9	33.1	35.0	23.3	27.0	11.5	17.3	4.0	12.9	13.6	29.8
<b>TOTAL OPERATING FUNDS</b>	<b>383.5</b>	<b>435.3</b>	<b>516.6</b>	<b>368.2</b>	<b>187.4</b>	<b>174.6</b>	<b>183.1</b>	<b>287.1</b>	<b>146.8</b>	<b>196.2</b>	<b>318.4</b>	<b>272.5</b>
Capital Improvement	230.0	228.8	228.0	212.7	205.2	197.7	190.2	182.7	175.2	167.7	160.2	152.7
Industrial & Commercial Dev.	3.6	3.6	3.9	3.9	3.4	3.4	3.4	3.4	3.4	3.3	3.3	3.3
<b>TOTAL CAPITAL FUNDS</b>	<b>233.7</b>	<b>232.5</b>	<b>232.0</b>	<b>216.6</b>	<b>208.6</b>	<b>201.1</b>	<b>193.6</b>	<b>186.1</b>	<b>178.6</b>	<b>171.0</b>	<b>163.5</b>	<b>156.0</b>
<b>TOTAL FUND EQUITY</b>	<b>617.1</b>	<b>667.8</b>	<b>748.5</b>	<b>584.8</b>	<b>396.0</b>	<b>375.6</b>	<b>376.7</b>	<b>473.2</b>	<b>325.4</b>	<b>367.2</b>	<b>481.9</b>	<b>428.5</b>

**City of Philadelphia**

# **Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2013**

## **METHODOLOGY FOR FINANCIAL REPORTING**

# **QUARTERLY CITY MANAGERS REPORT**

**For the Period Ending September 30, 2013**

## **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, 2013**

### **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, 2013**

## **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, nine Special Revenue Funds (County Liquid Fuels Tax, Special Gasoline Tax, HealthChoices Behavioral Health, Hotel Room Rental Tax, Grants Revenue, Community Development, Housing Trust, Acute Care Hospital Assessment 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

## **QUARTERLY CITY MANAGERS REPORT**

**For the Period Ending September 30, 2013**

### **METHODOLOGY FOR FINANCIAL REPORTING**

between projects exceeding twenty percent of each project's original appropriation must 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.

