

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2008



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

In Cooperation with

Office of the Director of Finance

Office of the Managing Director

February 17, 2009

City of Philadelphia
QUARTERLY CITY MANAGERS REPORT
FOR THE PERIOD ENDING DECEMBER 31

TABLE OF CONTENTS

What is the Quarterly City Managers Report?	i	
Introduction: The Outlook for FY2009 at the end of DECEMBER 2008	iii	
Table FB-1	Fund Balance Summary – General Fund	v
GENERAL FUND REVENUES		
Summary Table R-1	Analysis of Tax Revenue	1
Table R-2	Tax Revenue Summary	2
Table R-3	Analysis of Non-Tax Revenue	3
Table R-4	Non-Tax Revenue Summary	4
Table R-5	Summary of Revenue – DHS/DPH	6
GENERAL FUND OBLIGATIONS		
Table O-1	Analysis of Forecast Year-End Departmental Obligations	7
Table O-2	Departmental Obligations Summary – General Fund	8
Table O-3	Class 100 Personal Services Summary – General Fund	10
Table O-4	Class 200 Purchase of Service Obligations – Selected Departments	22
DEPARTMENTAL FULL-TIME POSITIONS SUMMARY		
Table P-1	Departmental Full Time Positions Summary – All Funds	23
DEPARTMENTAL LEAVE USAGE ANALYSIS		
Table L-1	Total Leave Usage Analysis	25
Table L-2	Sick Leave Usage Analysis	26
Table L-3	Days Lost to IOD – No Duty Status Analysis	27
DEPARTMENTAL SERVICE DELIVERY REPORT		
Table S-1	Service Delivery Report	28

City of Philadelphia
QUARTERLY CITY MANAGERS REPORT
FOR THE PERIOD ENDING DECEMBER 31

TABLE OF CONTENTS

WATER FUND QUARTERLY REPORT	31
AVIATION FUND QUARTERLY REPORT	37
GRANTS FUND QUARTERLY REPORT (Unanticipated Grants)	43
CASH FLOW FORECAST FOR FY 2009	44
METHODOLOGY FOR FINANCIAL REPORTING	46

What is the Quarterly City Managers Report?

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

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

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

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

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

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

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

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

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

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

City of Philadelphia
QUARTERLY CITY MANAGERS REPORT
FOR THE PERIOD ENDING December 31, 2008

Introduction

The current global financial crisis, which began in the fall of 2008, and the ensuing contraction in global economic activity that has taken hold of most economies across the world, continues to batter the City of Philadelphia's General Fund budget. On January 15, 2009, Mayor Michael A. Nutter announced that the City faced an estimated aggregate \$1.045 billion shortfall in the General Fund over the period encompassed by the fiscal years between 2009 and 2014. This new shortfall comes two months after the Mayor implemented a significant set of revisions to both the City of Philadelphia's Fiscal Year 2009 Operating Budget and the Five-Year Financial and Strategic Plan for Fiscal Years 2009-2013 to address a projected \$108 million shortfall in FY09 and a projected \$1.035 billion dollar shortfall over the FY09-13 Five-Year Plan.

The shortfall announced in January 2009 is the result of two significant developments since the November 2008 rebalancing plan was implemented. First, the City's General Fund tax revenues are now projected to fall \$494 million below the levels set in the November rebalancing plan, with FY2009 alone showing an additional loss of \$64.2 million in local taxes from the November 2008 rebalancing plan. Second, the City is now anticipating that pension contributions will need to be \$498 million higher than budgeted in the November 2008 rebalancing plan to offset dramatically higher losses in the fund (approximately 30%) attributable to the remarkable downturn in US and global equity indices that occurred in the final three months of 2008, and the loss of savings associated with the City's proposed pension obligation bond.

Accordingly, this Quarterly City Manager's Report (QCMR) for the Second Quarter FY2009 contains new projections for General Fund revenues and expenditures for FY2009 that reflect this new estimate of the City's current financial position.

The Office of Budget and Program Evaluation (OBPE) is now projecting that the City's General Fund will end FY2009 with an operating deficit of \$47 million; this is a change of \$89.7 million from the November 2008 rebalancing plan, when the City expected a modest surplus of \$42.7 million for the end of FY2009. Revenue losses associated with the increasingly weakening economic situation account for \$68.3 million of the \$89.7 million: \$64.2 million in losses from local taxes, principally and \$4.1 million in locally generated non-tax revenue, specifically in recording and permit related fees. Expenditure increases account for the remaining \$21.4 million swing in projected operating results. Two departments account for \$18.3 million of the increases in projected expenditures: the Prisons department is projecting an increase of \$13.3 million in total expenditures, primarily associated with housing prisoners off-site and the Law department has incurred an additional \$5 million in expenses for outside counsel.

The \$89.7 million change in projected operating results for FY2009, from the projected operating surplus presented in the November 2008 rebalancing plan to the \$47 million operating deficit presented in this QCMR, is a 2.3% variance from the 1st Quarter FY2009 QCMR. This is a substantive variance in the City's financial situation and one

that would trigger the declaration of a formal variance in the City's financial situation as defined in the governing statutes for the Pennsylvania Intergovernmental Cooperation Authority (PICA). Under these statutes, the City has 30 days to present a financial plan that would address the shortfall and cure this variance. The Mayor will announce his steps to address the projected shortfall for FY2009, and the projected aggregate shortfall for FY2010-FY2014 Five Year Plan, when he introduces his proposed FY2010 budget and proposed Five Year Plan for FY2010 through FY2014 on March 19, 2009.

The current economic situation remains exceptionally fluid and is noteworthy for the degree of uncertainty regarding future forecasts of economic activity, both nationally and globally. That uncertainty is best illustrated in the changes in the Blue Chip Consensus Forecast for U.S. growth, measured by the percentage change in annual U.S. GDP, between September, 2008 and February, 2009. In September, 2008, the Blue Chip Consensus Forecast for U.S. economic growth was 1.5%, suggesting minimal yet, still positive, growth for the economy. Over the next five months, the Blue Chip Consensus dropped monthly as forecasters struggled to incorporate data detailing the loss of jobs, the credit crisis, and the deepening contraction in the economy in their latest forecasts. On February, 9, 2009, Blue Chip released its latest Consensus Forecast for U.S. economic growth; that forecast projects a 1.9% contraction in the U.S. economy in Calendar Year 2009. This is a substantial change from the September, 2008 forecast.

Every major forecaster of the U.S. economy, including the Federal Open Market Committee and the Congressional Budget Office, has stressed that these are uncertain times for forecasters. It remains unclear, one year into the current recession (as dated by the National Bureau for Economic Research) how extensive job losses may be, what the impact of the current downturn will be on corporate and personal incomes and balance sheets, or how long the current downturn will last. This uncertainty will continue to affect the City's revenues and revenue forecast; the uncertainty surrounding the economy will continue to make this an exceptionally challenging time for the City and governments generally.

**Stephen J. Agostini
Budget Director
Office of Budget and Program Evaluation
Office of the Director of Finance
City of Philadelphia
February 17, 2009**

TABLE FB-1
QUARTERLY CITY MANAGERS REPORT
FUND BALANCE SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31 2008
 (000 Omitted)

Category	FY 08 Actual	YEAR TO DATE			FISCAL YEAR 2009			Current Projection for Revenues Over (Under) Adopt. Budget Target Budget
		Target Budget Plan	Actual	Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	
REVENUES								
Taxes	2,396,499	824,665	834,913	10,248	2,425,029	2,324,932	2,260,691	(164,338) (64,241)
Locally Generated Non - Tax Revenues	265,764	140,913	131,445	(9,468)	254,017	300,156	296,056	42,039 (4,100)
Revenues from Other Governments	772,130	303,482	253,586	(49,896)	812,965	809,601	809,601	(3,364) 0
Other Govts. - PICA City Account (1)	261,237	131,806	106,225	(25,581)	282,471	281,611	281,611	(860) 0
Sub-Total Other Governments	1,033,367	435,288	359,811	(75,477)	1,095,436	1,091,212	1,091,212	(4,224) 0
Revenues from Other Funds of City	27,212	88,734	88,734	0	113,238	114,109	114,109	871 0
Other Sources	0	0	0	0	0	0	0	0
Total Revenue and Other Sources	3,722,842	1,489,600	1,414,903	(74,697)	3,887,720	3,830,409	3,762,068	(125,652) (68,341)
Category	FY 08 Actual	YEAR TO DATE			FISCAL YEAR 2009			Current Projection for Obligations (Over) Under Adopt. Budget Target Budget
		Target Budget Plan	Actual	(Over) Under Target Budget	Adopted Budget	Target Budget	Current Projection	
OBLIGATIONS / APPROPRIATIONS								
Personal Services	1,390,720	690,235	697,810	(7,575)	1,415,816	1,417,474	1,422,274	(6,457) (4,800)
Personal Services - Employee Benefits	983,039	661,795	661,795	0	1,004,944	965,188	965,188	39,756 0
Sub- Total Employee Compensation	2,373,759	1,352,030	1,359,605	(7,575)	2,420,760	2,382,661	2,387,461	33,299 (4,800)
Purchase of Services	1,188,737	968,753	963,981	4,772	1,198,334	1,169,533	1,185,833	12,501 (16,300)
Materials, Supplies and Equipment	92,098	61,473	61,257	216	92,961	85,817	86,117	6,844 (300)
Contributions, Indemnities and Taxes	120,957	58,546	58,994	(448)	123,843	131,249	131,249	(7,406) 0
Debt Service	87,161	44,807	44,807	0	111,146	108,269	108,269	2,877 0
Payments to Other Funds	24,821	572	572	0	44,714	31,558	31,558	13,156 0
Advances & Miscellaneous Payments	32,310	22,653	22,653	0	39,955	22,653	22,653	17,302 0
Total Obligations / Appropriations	3,919,842	2,508,833	2,511,868	(3,035)	4,031,712	3,931,740	3,953,140	78,572 (21,400)
Operating Surplus (Deficit)	(197,000)	(1,019,233)	(1,096,965)	(77,732)	(143,992)	(101,331)	(191,072)	(47,080) (89,741)
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS								
Net Adjustments - Prior Years	18,655	0	24,500	24,500	24,500	24,500	24,500	0 0
Fund for Contingencies								
Operating Surplus/(Deficit) & Prior Year Adj.	(178,345)	(1,019,233)	(1,096,965)	(77,732)	(119,492)	(76,831)	(166,572)	(47,080) (89,741)
Prior Year Fund Balance	297,869	0	182,032	119,524	119,524	(62,508)	(62,508)	0
Year End Fund Balance	119,524	(1,019,233)	(1,096,965)	(77,732)	62,540	42,693	(47,048)	(109,588) (89,741)

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

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

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2008

GENERAL FUND
REVENUES

Summary Table R-1
Analysis of Tax Revenue
QUARTERLY CITY MANAGERS REPORT
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2008
Amounts in Millions

Tax	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons/ Comments
City Wage Tax				<p>FY 2008 Base FY 2008 Estimated Actual : \$1,201.1 FY 2008 Actual: \$1,184.8 Decrease: (\$16.3)</p> <p>FY 2008 to FY 2009 Base Growth Rate: 5/08 Estimated Growth Rate: 4.0% Current Estimated Growth Rate: 3.0%</p> <p>FY 2008 Tax Rate: Res.: 2.76% City , 1.5% PICA : Non-Res.: 3.7557% City FY 2009 Tax Rate: Res.: 2.48% City , 1.5% PICA : Non-Res.: 3.5392% City The rate reductions are effective July 1</p>
Real Estate Tax	(\$10.6)			<p>FY 2008 Base FY 2008 Estimated Actual : \$394.5 FY 2008 Actual: \$402.8 Increase: \$8.3</p> <p>FY 2008 to FY 2009 Base Growth Rate: 5/08 Estimated Growth Rate: 4.3% Current Estimated Growth Rate: 1.9%</p> <p>FY 2008 Tax Rate: 33.05 mills City plus 49.59 mills School District Total 82.64 mills FY 2009 Tax Rate: 33.05 mills City plus 49.59 mills School District Total 82.64 mills</p>
Business Privilege Tax	(\$19.2)			<p>FY 2008 Base FY 2008 Estimated Actual : \$438.2 FY 2008 Actual: \$398.8 Decrease: (\$39.4)</p> <p>FY 2008 to FY 2009 Base Growth Rate: 5/08 Estimated Growth Rate: 4.0% Current Estimated Growth Rate: (7%)</p> <p>FY 2008 Tax Rate: 1.554 mills on gross receipts and 6.5% of net income FY 2009 Tax Rate: 1.415 mills on gross receipts and 6.45% of net income</p>
Sales Tax	(\$8.0)			<p>FY 2008 Base FY 2008 Estimated Actual: \$135.9 FY 2008 Actual: \$137.3 Increase: \$1.4</p> <p>FY 2008 to FY 2009 Base Growth Rate: 5/08 Estimated Growth Rate: 2.5% Current Estimated Growth Rate: (8.9%)</p> <p>FY 2008 Tax Rate: 1% FY 2009 Tax Rate: 1%</p>
Real Estate Transfer Tax	(\$26.4)			<p>FY 2008 Base FY 2008 Estimated Actual: \$185 FY 2008 Actual: \$184 Decrease: (\$1)</p> <p>FY 2008 to FY 2009 Base Growth Rate: 5/08 Estimated Growth Rate: 1% Current Estimated Growth Rate: (30.1%)</p> <p>FY 2008 Tax Rate: 3% FY 2009 Tax Rate: 3%</p>
Other Taxes				
Total Variance From TB Plan	\$0.0	(\$64.2)	(\$64.2)	
Difference between FY 2009 Adopted Budget and Target Budget Plan.	(\$100.1)	\$0.0		
Total Variance From Budget	(\$100.1)	(\$64.2)	(\$164.3)	

TABLE R-2
QUARTERLY CITY MANAGERS REPORT
TAX REVENUE SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2008
(000 Omitted)

Category	FY 08 Actual	YEAR TO DATE		FISCAL YEAR 2009			
		Target Budget	Actual	Actual Over (Under) Target Budget	Adopted Budget	Target Budget	Bureau Projection
TAX REVENUES							
Wage & Earnings							
Current	1,176,556	554,571	561,408	6,837	1,136,881	1,115,837	(21,044)
Prior	8,267	5,040	3,938	(1,102)	6,000	12,000	6,000
Total	1,184,823	559,611	565,346	5,735	1,142,881	1,127,837	(15,044)
Real Property							
Current	366,459	24,360	24,615	255	375,358	380,926	(5,332)
Prior	36,330	20,244	19,053	(1,191)	36,000	42,000	6,000
Total	402,789	44,604	43,668	(936)	411,358	422,926	668
Business Privilege							
Current	376,133	21,589	26,493	4,904	405,514	359,816	340,575
Prior	22,694	8,075	13,125	5,050	36,000	25,000	(11,000)
Total	398,827	29,664	39,618	9,954	441,514	384,816	365,575
Sales							
Current & Prior	137,275	66,500	66,227	(273)	139,283	133,000	125,000
Total	137,275	66,500	66,227	(273)	139,283	133,000	125,000
Real Estate Transfer							
Current & Prior	184,048	77,500	69,690	(7,810)	186,850	155,000	128,600
Total	184,048	77,500	69,690	(7,810)	186,850	155,000	128,600
Net Profits							
Parking	12,502	2,329	3,278	949	13,685	11,359	11,359
Amusement	55,459	33,810	33,233	(577)	69,300	69,000	(300)
Other	17,984	9,216	11,732	2,516	17,287	18,432	18,432
TOTAL TAX REVENUE	2,396,499	824,665	834,913	10,248	2,425,029	2,324,932	2,260,591
Analysis of City/PICA Wage, Earnings and Net Profits Tax							
City Wage & Earnings Tax	1,184,823	559,611	565,346	5,735	1,142,881	1,127,837	(15,044)
PICA Wage & Earnings Tax	333,369	167,472	168,033	611	341,884	343,885	2,001
Total Wage & Earnings Tax	1,518,692	727,083	733,429	6,346	1,484,765	1,471,722	(13,043)
City Net Profits Tax	12,502	2,329	3,278	949	13,685	11,359	(2,326)
PICA Net Profits Tax	7,949	655	402	(253)	11,049	8,187	(2,862)
Total Net Profits Tax	20,451	2,984	3,680	696	24,734	19,546	(5,188)
PICA Wage & Earnings Tax	333,869	167,472	168,083	611	341,884	343,885	2,001
PICA Net Profits Tax	7,949	655	402	(253)	11,049	8,187	(2,862)
Total PICA Wage, Earnings & Net Profits Tax	341,818	168,127	168,485	358	352,933	352,072	(861)
less: PICA Net Debt Service equals: PICA City Account	80,581	0	0	0	70,462	70,462	0
261,237	168,127	168,485	358	282,471	281,610	281,610	0

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 DECEMBER 31, 2008

Amounts in Millions

Non-Tax Revenue	Forecast	Forecast	Reasons/ Comments
	Better Than TB Plan	Worse Than TB Plan	
Licenses & Inspections	(\$2.6)		Building permits lower than forecast.
Records	(\$1.5)		Recording fees lower than forecast
Total Variance From TB Plan	\$0.0	(\$4.1)	(\$4.1)
Difference between FY 2009 Adopted Budget and Target Budget Plan.	\$41.9		
Total Variance From Budget	\$41.9	(\$4.1)	\$37.8
Other Revenue Sources and Adjustments	Forecast	Forecast	Reasons/ Comments
	Better Than TB Plan	Worse Than TB Plan	
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 DECEMBER 31, 2008
(000 omitted)

Category	FY 08 Actual	YEAR TO DATE			FISCAL YEAR 2009			FISCAL YEAR 2009		
		Target Budget	Actual	Actual Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection	Current Projection Over (Under) Budget	Target Budget
LOCAL NON - TAX REVENUES										
Office of Technology	15,133	8,080	7,881	(199)	13,395	16,160	16,160	16,160	2,765	0
Cable TV Franchise Fees	14,023	7,525	7,468	(57)	12,300	15,050	15,050	15,050	2,750	0
Other	1,110	555	413	(142)	1,095	1,110	1,110	1,110	15	0
Police	4,328	1,635	1,669	34	1,770	3,270	3,270	3,270	1,500	0
Streets	6,987	4,277	3,632	(645)	8,340	8,094	8,094	8,094	(246)	0
San. Collection Fee-PHA	1,237	1,013	934	(79)	1,350	1,350	1,350	1,350	0	0
Survey Charges	766	580	447	(133)	1,770	1,160	1,160	1,160	(610)	0
Recycling Revenue	1,817	1,250	1,073	(177)	1,750	2,500	2,500	2,500	750	0
Other	3,177	1,434	1,178	(256)	3,470	3,084	3,084	3,084	(386)	0
Fire	27,802	15,475	14,387	(1,088)	30,500	31,000	31,000	31,000	500	0
Emergency Medical Service Fees	27,626	15,350	14,260	(1,080)	30,200	30,700	30,700	30,700	500	0
Other	176	125	127	2	300	300	300	300	0	0
Public Health (1)	11,122	5,447	5,366	(81)	10,608	10,894	10,894	10,894	286	0
Recreation	147	75	66	(9)	194	8,150	8,150	8,150	7,956	0
Luxury Box Revenue	0	0	0	0	0	8,000	8,000	8,000	8,000	0
Stadium- Other	69	75	66	(9)	194	150	150	150	(44)	0
Non-Stadium - Other	78	0	0	0	0	0	0	0	0	0
Public Property	7,635	4,550	5,470	920	13,358	12,136	12,136	12,136	(1,222)	0
PATCO Lease Payment	3,879	0	0	0	3,158	3,036	3,036	3,036	(122)	0
Rent from Real Estate	396	300	229	(71)	1,100	600	600	600	(500)	0
Sale/Lease of Capital Assets	2,960	3,000	4,226	1,226	6,000	6,000	6,000	6,000	0	0
Other	400	1,250	1,015	(235)	3,100	2,500	2,500	2,500	(600)	0
Human Services (1)	4,563	2,250	2,412	162	4,500	4,500	4,500	4,500	0	0
Licenses & Inspections	45,759	17,195	15,453	(1,742)	45,863	49,128	49,128	46,528	665	(2,600)
Records	16,373	9,245	6,253	(2,982)	18,990	18,490	18,490	16,990	(2,000)	(1,500)
Recording of Legal Instruments	9,515	5,250	3,762	(1,488)	11,000	10,500	10,500	9,000	(2,000)	(1,500)
Other	6,858	3,995	2,491	(1,504)	7,990	7,990	7,990	7,990	0	0
Finance	33,143	28,128	28,641	513	10,140	45,029	45,029	45,029	34,889	0
Burglar Alarm Fees & Licenses	3,175	1,655	1,643	(12)	3,500	3,677	3,677	3,677	177	0
Solid Waste Code Violations (SWEEP)	2,564	1,220	1,282	63	2,550	2,710	2,710	2,710	160	0
Employee Health Benefit Charges	1,479	1,254	1,349	95	2,090	2,090	2,090	2,090	0	0
PGW Loan Repayment	22,500	22,500	22,500	0	0	22,500	22,500	22,500	22,500	0
Other	3,425	1,500	1,867	367	2,000	14,052	14,052	14,052	12,052	0
Revenue	2,795	648	492	(156)	3,060	2,950	2,950	2,950	(110)	0
Non-Profit Contribution Program	2,110	400	114	(286)	2,610	2,500	2,500	2,500	(110)	0
Other	685	248	378	131	450	450	450	450	0	0
City Treasurer	24,202	5,800	6,014	214	21,600	11,600	11,600	11,600	(10,000)	0
Interest Earnings	23,804	5,500	5,828	328	21,000	11,000	11,000	11,000	(10,000)	0
Other	398	300	186	(114)	600	600	600	600	0	0
Clerk of Quarter Sessions	5,480	4,013	2,027	(1,986)	8,025	8,025	8,025	8,025	0	0
Register of Wills	3,605	2,097	1,916	(281)	4,194	4,194	4,194	4,194	0	0
Sheriff	11,775	5,275	5,488	213	10,550	10,550	10,550	10,550	0	0
First Judicial District	29,776	17,225	13,848	(3,377)	35,050	34,800	34,800	34,800	(250)	0
Court Costs, Fees and Charges	16,343	10,250	8,102	(2,148)	20,500	20,500	20,500	20,500	0	0
Code Violation Fines	2,945	1,625	1,416	(209)	3,250	3,250	3,250	3,250	(250)	0
Moving Violation Fines (Traffic Court)	9,419	5,000	4,228	(772)	10,250	10,000	10,000	10,000	(250)	0
Other	1,069	350	102	(248)	1,050	1,050	1,050	1,050	0	0
All Other	15,129	9,500	10,530	1,030	13,880	21,186	21,186	21,186	7,306	0
TOTAL LOCAL NON - TAX REVENUE	265,764	140,913	131,445	(9,468)	254,017	300,156	296,056	296,056	42,039	(4,100)

(1) See Table R-5 for detail.

TABLE R4
QUARTERLY CITY MANAGERS REPORT
NON - TAX REVENUE SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2008
(000 omitted)

Category	FY 08 Actual	YEAR TO DATE			FISCAL YEAR 2009			FISCAL YEAR 2009		
		Target Budget	Actual	Actual Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection	Over (Under) Budget	Target Budget
OTHER GOVERNMENTS										
PICA City Account (1)	261,237	131,806	106,225	(25,581)	282,471	281,611	281,611	(860)	0	
Police	9,529	6,180	4,910	(1,250)	17,260	17,260	17,260	0	0	
State Reimbursement-Police Training	4,600	1,250	0	(1,250)	2,350	2,350	2,350	0	0	
State Reimbursement-Police on Patrol	4,929	4,910	4,910	0	14,910	14,910	14,910	0	0	
Public Health (2)	50,984	14,642	21,850	7,208	58,934	58,570	58,570	(364)	0	
Public Property	18,000	0	0	0	18,000	18,000	18,000	0	0	
PGW Rental	18,000	0	0	0	18,000	18,000	18,000	0	0	
SEPTA Fixed Rent	0	0	0	0	0	0	0	0	0	
SEPTA Debt Service	0	0	0	0	0	0	0	0	0	
Human Services (2)	556,126	171,697	117,473	(54,224)	556,024	572,324	572,324	16,300	0	
Finance	61,596	60,611	60,181	(430)	84,354	61,613	61,613	(22,741)	0	
State Pension Fund Aid (Act 205)	59,609	59,609	59,609	0	60,000	59,609	59,609	(391)	0	
State Police Fines	1,083	500	280	(220)	1,000	1,000	1,000	0	0	
PGW Loan Repayment	0	0	0	0	22,500	0	0	(22,500)	0	
Other	904	502	292	(210)	854	1,004	1,004	150	0	
Revenue	28,689	11,760	13,034	1,274	25,010	28,007	28,007	2,997	0	
Parking Violation Fines (Net PPA)	28,663	11,760	13,034	1,274	25,000	28,000	28,000	3,000	0	
Other	26	0	0	0	10	7	7	(3)		
City Treasurer	5,156	3,280	3,790	510	5,475	5,216	5,216	(259)	0	
Retail Liquor License	1,140	1,200	1,200	0	1,200	1,200	1,200	0	0	
State Utility Tax Refund	4,016	2,080	2,590	510	4,275	4,016	4,016	(259)	0	
Commerce-Convention Center Offset	20,648	22,488	21,500	(968)	22,468	22,468	22,468	0	0	
First Judicial District	17,465	10,075	9,945	(130)	16,565	16,565	16,565	0	0	
State Reimbursement-Intensive Probation	5,658	0	0	0	6,175	6,175	6,175	0	0	
State Reimbursement-County Court Costs	10,002	10,075	9,945	(130)	10,075	10,075	10,075	0	0	
Other	1,805	0	0	0	315	315	315	0	0	
All Other	3,937	2,759	903	(1,886)	8,875	9,578	9,578	703	0	
TOTAL OTHER GOVERNMENTS	1,033,367	435,288	359,811	(75,477)	1,095,436	1,091,212	1,091,212	(4,224)	0	

(1) PICA City Account = PICA tax minus (PICA expenses + PICA debt service).
(2) See Table R-5 for detail.

Summary Table R-5
QUARTERLY CITY MANAGERS REPORT
Summary of Revenue
Dept. of Human Services/Dept. of Public Health
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2008
(000 omitted)

AGENCY AND REVENUE SOURCE	FY08 Actual	FY 09 Adopted Budget	FY 09 Target Budget	FY 09 Current Estimate	Increase/ (Decrease) vs Target
PUBLIC HEALTH					
Local Non-Tax Revenue:					
Payments for Patient Care	8,580	8,258	8,258	8,258	0
Pharmacy Fees	1,927	1,600	1,600	1,600	0
Other	615	750	1,036	1,036	0
Sub-Total Local Non-Tax	11,122	10,608	10,894	10,894	0
Revenue from Other Governments:					
State:					
County Health (1)	9,877	11,500	12,500	12,500	0
Medical Assistance-Outpatient (Health Centers)	2,226	7,058	7,058	7,058	0
Medical Assistance-Nursing Home	14,673	16,384	16,384	16,384	0
Medical Assistance-Other	322	51	51	51	0
Federal:					
Medicare-Outpatient (Health Centers)	1,730	1,597	1,597	1,597	0
Medicare-Home Care (Nursing Home)	1,206	1,700	1,300	1,300	0
Medical Assistance-Outpatient (Health Centers)	2,721	3,042	2,078	2,078	0
Medical Assistance-Nursing Home	17,948	17,523	17,523	17,523	0
Medical Assistance-Other	221	30	30	30	0
Summer Food Inspection	60	49	49	49	0
Sub-Total Other Governments	50,984	58,934	58,570	58,570	0
TOTAL, PUBLIC HEALTH	62,106	69,542	69,464	69,464	0
HUMAN SERVICES					
Local Non-Tax Revenue:					
Payments for Child Care - S.S.I.	4,422	4,000	4,000	4,000	0
Other	141	500	500	500	0
Sub-Total Local Non-Tax	4,563	4,500	4,500	4,500	0
Revenue from Other Governments:					
State:					
Act 148 Reimbursement (Children & Youth/Juv. Just.) (1)	404,244	411,305	397,400	397,400	0
TANF Transition	17,321	0	0	0	0
Other		0	0	0	0
Federal:					
Title IV-B Reimbursement (C. & Y./Juv. Just.) (1)	2,051	0	0	0	0
T.A.N.F.	19,153	0	30,205	30,205	0
Title IV-E Reimbursement	113,357	144,719	144,719	144,719	0
Other		0	0	0	0
Sub-Total Other Governments	556,126	556,024	572,324	572,324	0
TOTAL, HUMAN SERVICES	560,689	560,524	576,824	576,824	0

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

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2008

GENERAL FUND
OBLIGATIONS

Table O-1
Analysis of Forecast Year-End Departmental Obligations
QUARTERLY CITY MANAGERS REPORT
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2008

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

Department/Cost Center	(Amounts in Millions)			Reasons/Comments
	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance From TB Plan	
Board of Revision of Taxes		(\$1.3)		CAMA costs higher than forecast
City Commissioners		(\$0.7)		Payroll cost higher than target
Clerk of Quarter Sessions		(\$0.4)		Payroll cost higher than target
Law		(\$5.0)		Contract for experts and attorneys higher than forecast
Philadelphia Prisons		(\$13.3)		Payroll and contract cost increases associated with increased prison census
Sheriff		(\$0.7)		Payroll cost higher than target
TOTAL VARIANCE FROM TARGET BUDGET PLAN	\$0.0	(\$21.4)	(\$21.4)	
Difference between FY2009 Adopted Budget and FY2009 Current Target Budget Plan		\$100.00		
	Forecast Better Than Budget	Forecast Worse Than Budget	Net Variance From Budget	
TOTAL VARIANCE FROM BUDGET	\$100.00	(\$21.40)	\$78.6	

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

TABLE O-2
QUARTERLY CITY MANAGERS REPORT
DEPARTMENTAL OBLIGATIONS SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2008

DEPARTMENT	FY 08 ACTUAL	FISCAL YEAR 2009						CURRENT PROJECTION (OVER) UNDER TARGET
		TARGET BUDGET	YEAR TO DATE ACTUAL	ACTUAL (OVER) UNDER TARGET BUDGET	ORIGINAL ADOPTED BUDGET	TARGET BUDGET	CURRENT PROJECTION	
Art Museum Subsidy	2,500,000	3,000,000	3,000,000	0	3,000,000	3,000,000	3,000,000	0
Awwater Kent Museum	316,702	170,650	167,026	3,624	320,000	291,300	281,300	28,700
Auditing (City Controller's Office)	8,218,657	3,919,309	4,004,051	(84,742)	8,235,248	7,922,786	7,922,786	332,462
Board of Building Standards	95,694	56,418	51,471	4,947	112,792	113,892	113,892	(1,100)
Board of Ethics	542,111	378,726	388,072	5,648	1,000,000	950,000	950,000	50,000
Board of L & I Review	202,726	119,062	117,133	1,929	222,458	223,558	223,558	(1,100)
Board of Revision of Taxes	4,154,174	4,212,927	(58,753)	8,611,444	8,734,344	10,034,344	10,423,200	(1,300,000)
Camp William Penn	317,966	132,000	90,716	41,436	100,000	132,000	132,000	(32,000)
Civil Program Office	2,337,649	1,789,708	1,719,764	69,944	3,518,636	3,059,904	3,059,904	458,732
City Commissioners (Election Board)	9,285,945	4,813,520	5,945,969	(1,132,449)	8,985,597	8,625,567	8,625,567	(329,970)
City Council	14,578,420	8,470,292	7,083,848	(1,386,444)	17,832,493	16,940,883	16,940,883	(89,610)
City Planning Commission	3,348,132	1,452,118	1,519,831	(61,713)	3,328,494	3,367,654	3,367,654	(39,600)
City Representative	0	0	0	0	0	0	0	0
City Treasurer	718,384	289,922	316,402	(16,480)	70,304	53,912,231	53,912,231	618,718
Civil Service Commission	148,624	101,527	99,528	1,999	169,209	776,904	776,904	(6,800)
Clerk of Quarter Sessions	4,884,504	2,458,746	2,651,201	(192,455)	192,373	170,309	170,309	(1,100)
Commerce	9,629,152	400,797	688,170	(267,373)	1,574,923	5,239,363	5,239,363	(272,349)
Commerce-Economic Stimulus	4,000,000	1,777,500	1,777,500	0	2,000,000	1,985,318	1,985,318	(410,395)
Community College Subsidy	24,467,924	26,467,924	26,467,924	0	28,467,924	26,467,924	26,467,924	222,500
Convention Center Subsidy	32,310,293	22,632,522	22,632,522	0	39,945,522	22,632,522	22,632,522	2,000,000
District Attorney	16,943,232	16,943,690	17,651,690	(477,542)	31,987,373	30,578,149	30,578,149	17,302,000
Fairmount Park	13,172,039	8,050,716	7,917,615	133,101	15,770,540	14,301,487	14,301,487	1,408,224
Finance	20,703,258	9,417,182	10,285,302	(866,120)	21,147,823	17,244,961	17,244,961	1,439,053
Finance - Contribution to the School District	37,000,000	0	0	0	38,480,000	38,480,000	38,480,000	3,902,862
Finance - Employee Benefits	983,038,761	661,794,669	661,794,669	0	1,004,944,233	965,187,833	965,187,833	39,756,400
Employee Disability	46,716,813	23,651,817	23,651,817	0	50,427,890	50,427,890	50,427,890	0
FICA	69,651,940	34,118,046	34,118,046	0	69,199,121	69,199,121	69,199,121	0
Flex Cash Payments	728,710	783,052	783,052	0	1,000,000	1,000,000	1,000,000	0
Group Legal	4,046,836	4,784,854	4,784,854	0	4,425,000	4,425,000	4,425,000	0
Group Life Insurance	7,241,523	4,194,116	4,194,116	0	7,600,000	7,600,000	7,600,000	0
Health / Medical	421,031,060	192,019,325	192,019,325	0	385,877,854	368,777,854	368,777,854	17,050,000
Pension	385,015,008	15,278,861	15,278,861	0	459,744,000	377,961,658	377,961,658	81,782,342
Pension Obligation Bonds	78,377,236	104,150	104,150	0	83,103,342	83,103,342	83,103,342	(83,103,342)
Tool Allowance	63,325	1,845,440	1,845,440	0	100,000	100,000	100,000	0
Unemployment Compensation	18,000,000	0	0	0	2,547,968	2,547,968	2,547,968	0
Finance - PGW Rental Reimbursement	189,179,212	88,585,522	90,391,046	(1,805,524)	192,633,965	195,831,554	195,831,554	(3,137,589)
Fire	120,016,366	54,811,099	63,324,131	(8,513,304)	114,524,263	108,824,593	108,824,593	(5,721,610)
First Judicial District	81,779,784	37,318,875	41,794,978	(4,476,163)	78,220,957	74,336,903	74,336,903	3,914,048
Common Pleas Court	8,415,369	3,973,118	4,201,164	(227,846)	8,337,338	7,920,471	7,920,471	416,867
Municipal Court	24,716,326	10,868,783	14,288,065	(3,419,282)	22,385,571	21,275,793	21,275,793	1,119,778
Office of the Exec. Administrator	5,124,887	2,660,093	3,040,106	(390,013)	5,588,343	5,281,426	5,281,426	276,917
Traffic Court	49,211,366	32,110,307	31,784,156	326,151	48,083,424	48,881,690	48,881,690	1,201,734
Fleet Management - Vehicle Purchases	17,348,572	6,075,927	6,075,927	0	13,100,000	6,075,926	6,075,926	7,024,074
Free Library	40,458,971	20,075,031	19,803,385	271,646	40,225,065	36,984,508	36,984,508	3,260,557
Historical Commission	404,836	194,989	180,367	14,622	407,620	413,120	413,120	(5,500)
Hero Award	32,000	29,509	29,500	0	25,000	30,500	30,500	28,300
Human Relations Commission	2,121,591	1,064,432	1,023,346	41,086	2,186,091	2,156,791	2,156,791	10,889,267
Administration & Management	614,779,975	504,454,173	498,549,366	5,914,247	616,358,936	605,419,669	605,419,669	15,861,456
Contract Admin. & Program Evaluation	13,965,974	9,085,496	8,785,021	300,475	15,861,456	15,861,456	15,861,456	0
Juvenile Justice Services	309,017,174	1,598,963	1,550,751	48,212	3,227,371	3,227,371	3,227,371	0
Children & Youth (Child Welfare)	129,513,578	107,335,379	106,329,980	1,005,389	134,212,380	134,212,380	134,212,380	(600,000)
Community-Based Prevention Services	349,018,002	288,713,756	302,515,465	(13,861,709)	351,815,363	351,815,363	351,815,363	0
	119,192,247	97,720,579	79,298,699	18,421,880	111,804,966	100,303,099	100,303,099	11,501,867

= Depts. with forecast deficits greater than 1% of the Target Budget or \$1 million.

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 DECEMBER 31, 2008

DEPARTMENT	FY 08 ACTUAL	YEAR TO DATE		(OVER) UNDER TARGET BUDGET	FISCAL YEAR 2009		FULL YEAR		CURRENT PROJECTION (OVER) UNDER ADOPTED BUDGET TARGET
		TARGET BUDGET PLAN	ACTUAL		ORIGINAL ADOPTED BUDGET	TARGET	CURRENT BUDGET	PROJECTION	
Indemnities	28,786,168	21,869,395	21,869,395	0	25,613,915	35,619,915	(10,006,000)	466,700	0
Information Services, Mayor's Office of	34,036,863	23,172,140	24,237,984	(1,065,854)	36,147,598	37,980,898	544,350	544,350	0
Labor Relations	524,095	247,146	267,729	(311,423)	15,848,318	15,917,618	20,917,618	(5,069,300)	(5,000,000)
Law	21,090,936	9,730,519	9,419,096	35,632,397	37,506,680	35,631,327	35,631,327	1,675,333	0
Legal Services Icl. Defender Association	37,259,983	35,632,397	35,632,397	0	4,758,927	19,835,688	19,835,688	5,057,561	5,057,561
Licenses & Inspections - Demolitions	10,140,587	4,927,949	5,264,111	(336,162)	8,000,000	8,250,000	8,250,000	(250,000)	(250,000)
Managing Director (MDO)	15,734,861	12,757,800	12,048,748	709,052	21,953,914	21,187,687	21,187,687	766,247	766,247
Mayor	5,657,925	3,275,932	3,334,049	(258,117)	7,101,767	6,943,727	6,943,727	458,040	458,040
Mayor - Scholarships	199,880	200,000	199,982	18	20,000	20,000	20,000	0	0
Mayor's Office of Community Services	3,540,164	0	227,969	0	0	0	0	0	0
Mayor's Office of Transportation	1,128,875	669,528	545,087	124,431	1,000,000	1,000,000	1,000,000	0	0
Mural Arts Program	14,136,359	13,018,197	12,228,603	789,394	14,261,952	14,276,252	14,276,252	(14,300)	(14,300)
Off. of Behavioral Hlth./Mental Retard.	5,200,000	3,000,000	3,000,000	0	5,000,000	3,000,000	3,000,000	2,000,000	2,000,000
Office of Housing and Comm. Development	40,544,073	35,564,075	34,201,184	1,362,591	40,210,085	39,650,143	39,650,143	559,942	559,942
Office of Supportive Housing	4,684,931	2,114,116	2,114,267	39,349	4,732,808	4,761,408	4,761,408	(28,600)	(28,600)
Personnel	523,965,930	264,180,452	268,676,736	(4,496,224)	524,001,749	538,442,098	538,442,098	(12,440,339)	(12,440,339)
Police	222,013,102	157,789,263	153,647,349	4,141,914	230,180,119	243,480,119	243,480,119	(13,300,000)	(13,300,000)
Prisons	2,390,434	2,579,776	(289,342)	5,222,863	4,762,424	4,762,424	4,762,424	460,179	460,179
Procurement	92,522,610	85,996,510	85,996,510	2,826,410	122,778,884	122,062,235	122,062,235	716,649	716,649
Public Health	112,695,423	35,348,360	35,348,360	1,786,727	48,386,159	49,063,556	49,063,556	(677,397)	(677,397)
Ambulatory Health Services	2,475,765	1,752,694	760,956	99,738	3,783,321	3,280,556	3,280,556	502,965	502,965
Early Childhood, Youth & Women's Health	38,878,084	38,882,143	(4,059)	40,970,775	40,722,125	40,722,125	40,722,125	248,350	248,350
Phila. Nursing Home	36,596,842	6,075,260	6,062,038	13,263	9,262	9,262	9,262	0	0
Environmental Protection Services	8,744,394	4,442,615	4,349,653	92,062	10,008,899	9,635,155	9,635,155	373,544	373,544
Administration and Support Svcs	8,211,514	2,108,324	2,125,370	(16,246)	4,040,353	4,036,365	4,036,365	3,988	3,988
Medical Examiner's Office	3,480,340	3,978,273	4,020,309	(41,536)	6,071,164	5,956,345	5,956,345	114,819	114,819
Infectious Disease Control	5,601,770	150,000	146,708	3,292	300,000	150,000	150,000	150,000	150,000
Chronic Disease	53,044,886	22,107,837	23,060,539	(952,712)	61,742,541	58,716,331	58,716,331	3,026,210	3,026,210
Public Property - SEPTA Subsidy	61,339,000	25,734,900	31,468,010	(5,734,000)	65,077,000	63,077,000	63,077,000	0	0
Public Property - Space Rentals	15,546,843	15,788,554	15,485,013	(303,541)	16,543,000	15,788,554	15,788,554	754,446	754,446
Public Property - Telecommunications	33,127,551	30,036,400	32,484,989	(2,448,589)	30,000,000	32,490,000	32,490,000	259,000	259,000
Records	5,633,941	5,353,952	5,194,939	159,013	7,678,871	6,952,884	6,952,884	726,987	726,987
Recreation	38,768,657	22,088,423	21,784,972	303,451	40,395,732	38,714,870	38,714,870	1,880,862	1,880,862
Refunds	234,392	122,250	808	121,442	250,000	244,500	244,500	5,500	5,500
Registrar of Wills	3,522,395	1,756,280	1,807,340	(51,207)	3,776,127	3,588,127	3,588,127	188,849	188,849
Revenue	16,370,599	9,004,913	8,762,586	242,327	17,197,437	17,398,570	17,398,570	(201,133)	(201,133)
Sheriff	15,218,436	7,448,768	7,670,382	(221,614)	15,271,619	14,520,138	14,520,138	51,481	51,481
Sinking Fund (Debt Service)	172,220,972	84,339,452	84,339,452	0	202,561,804	198,866,010	198,866,010	270,1594	(700,000)
Streets	33,583,751	17,566,533	16,079,075	1,487,558	42,520,085	32,355,385	32,355,385	10,164,700	10,164,700
Engineering Design & Surveying	5,453,250	2,667,661	2,584,988	82,673	5,760,928	5,845,238	5,845,238	(84,260)	(84,260)
General Support	5,122,762	2,711,747	2,506,056	205,591	5,392,357	5,327,817	5,327,817	65,540	65,540
Highways	9,159,740	7,400,619	6,346,287	1,054,332	23,411,365	13,707,725	13,707,725	9,703,640	9,703,640
Street Lighting	10,350,741	3,348,957	2,450,089	(110,32)	4,074,468	3,568,728	3,568,728	505,740	505,740
Traffic Engineering	3,497,258	2,437,449	2,182,258	(254,984)	3,878,917	3,905,877	3,905,877	(25,980)	(25,980)
Streets - Sanitation	95,005,450	76,732,762	76,440,902	29,180	102,572,395	100,832,895	100,832,895	1,739,500	1,739,500
Witness Fees	131,769	83,759	65,068	17,988	17,158	17,158	17,158	0	0
Youth Commission	0	50,000	17,803	32,197	100,000	100,000	100,000	0	0
Zoning Board of Adjustment	342,536	212,727	172,885	39,342	445,810	449,110	449,110	(3,300)	(3,300)
Zoning Code Commission	239,444	204,916	205,584	(568)	500,000	500,000	500,000	0	0
TOTAL GENERAL FUND	3,919,842,396	2,508,833,163	2,511,867,934	(3,034,771)	4,031,712,000	3,931,739,646	3,953,139,646	78,572,354	(21,400,000)

= Dept., with forecast deficits greater than 1% of the Target Budget or \$1 million.

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-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2008

Department / Category	FY 06 Year End Actual	FY 07 Year End Actual	FY 08 Year End Actual	YEAR TO DATE			FISCAL YEAR 2009		
				Target Budget		Actual	Actual (Over) Under Target Budget		Year End Departmental Projection
				Plan	Actual	Target Budget	Target Budget	Target Budget	Adopted Budget
Alwater Kent Museum									
Full-Time Positions	5	4	4	4	4	0	4	4	4
Class 100 Total Oblig./Approp.	261,250	250,997	256,702	117,950	117,026	924	264,000	235,900	235,900
Class 100 Overtime Oblig./Approp.	21,170	12,255	10,197	7,794	5,234	2,550	15,587	15,587	15,587
Auditing									
Full-Time Positions	126	120	121	126	126	0	140	140	140
Class 100 Total Oblig./Approp.	6,780,793	7,039,481	7,104,935	3,619,266	3,666,527	(47,291)	7,565,685	7,267,701	7,267,701
Class 100 Overtime Oblig./Approp.	50,514	55,975	88,306	37,057	54,843	(17,786)	0	55,000	60,000
Board of Building Standards									
Full-Time Positions	2	2	2	2	2	0	2	2	2
Class 100 Total Oblig./Approp.	99,886	91,419	95,635	56,418	51,471	4,947	112,733	113,833	113,833
Class 100 Overtime Oblig./Approp.	2,320	828	2,421	596	0	3,103	596	596	596
Board of Ethics									
Full-Time Positions	0	0	6	9	9	0	11	9	9
Class 100 Total Oblig./Approp.	0	0	378,707	345,977	337,989	7,988	835,000	793,250	793,250
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0
Board of L & I Review									
Full-Time Positions	2	3	3	3	3	0	3	3	3
Class 100 Total Oblig./Approp.	159,089	179,400	196,609	106,590	111,066	(4,476)	198,108	199,208	199,208
Class 100 Overtime Oblig./Approp.	233	2,383	690	0	0	0	2,550	0	0
Bd. of Revision of Taxes									
Full-Time Positions	134	128	139	138	137	1	145	139	139
Class 100 Total Oblig./Approp.	7,380,015	7,772,791	7,861,365	3,873,974	3,939,846	(65,872)	8,128,256	8,251,456	8,251,456
Class 100 Overtime Oblig./Approp.	16,873	23,915	29,048	6,750	9,463	(2,773)	18,000	9,463	9,763
Camp William Penn									
Full-Time Positions	3	3	1	1	1	0	0	1	1
Class 100 Total Oblig./Approp.	138,213	164,382	238,996	32,000	15,830	16,170	0	32,000	(32,000)
Class 100 Overtime Oblig./Approp.	0	90	0	0	0	0	0	0	0

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

TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2008

Department / Category	FY 08 Year End Actual	FY 07 Year End Actual	FY 08 Year End Actual	YEAR TO DATE			FISCAL YEAR 2009			FULL YEAR		
				Target Budget		Actual	(Over) Under (Over) Under		Year End	Departmental Projection		Departmental Projection
				Plan	Actual	Target Budget	Budget	Budget	Target Budget	Budget	Budget	Target Budget
Capital Program Office, Mayor -				21	36	0	39	25	22	17	3	
Full-Time Positions	14	14	1,358,012	1,079,764	1,027,210	52,554	2,553,997	2,075,265	2,075,265	458,732	0	
Class 100 Total Oblig./Approp.	713,687	753,799	25,000	2,828	22,172	50,000	50,000	50,000	50,000	0	0	
Class 100 Overtime Oblig./Approp.	14,344	12,131	23,425									
City Commissioners				91	88	93	(5)	88	88	0	0	
Full-Time Positions	93	90	5,656,870	2,765,448	3,265,333	(497,685)	5,345,789	5,158,250	5,058,250	(512,451)	(700,000)	
Class 100 Total Oblig./Approp.	4,503,445	4,858,835	457,230	1,119,682	728,975	(289,745)	880,423	890,423	890,423	0	0	
Class 100 Overtime Oblig./Approp.	934,049	1,062,483										
City Council				192	195	193	2	195	195	0	0	
Full-Time Positions	180	187	11,747,063	6,516,919	6,068,846	448,073	13,283,838	13,033,838	13,033,838	250,000	250,000	
Class 100 Total Oblig./Approp.	10,676,871	10,591,117	0	12,000	195	11,805	24,000	24,000	24,000	195	195	
Class 100 Overtime Oblig./Approp.	32,732	0										
City Planning Commission				44	46	45	1	49	49	0	0	
Full-Time Positions	45	44	1,355,481	1,401,886	(46,405)	3,152,503	3,192,103	3,192,103	3,192,103	(39,600)	(39,600)	
Class 100 Total Oblig./Approp.	2,970,984	3,042,704	2,990,671	0	168	0	0	0	168	(168)	(168)	
Class 100 Overtime Oblig./Approp.	0	0	0									
City Representative				0	0	11	8	13	11	2	0	
Full-Time Positions	0	0	0	195,401	211,741	(16,340)	689,008	623,408	623,408	65,600	65,600	
Class 100 Total Oblig./Approp.	0	0	0	9,004	10,636	(1,632)	10,000	10,000	10,000	15,000	15,000	
Class 100 Overtime Oblig./Approp.	0	0	0									
City Treasurer				11	10	8	2	13	13	0	0	
Full-Time Positions	11	11	637,361	282,490	288,610	(117,120)	672,992	679,592	679,592	(6,600)	(6,600)	
Class 100 Total Oblig./Approp.	555,419	0	22	8,625	4,690	6,007	(11,317)	0	4,690	6,007	(6,007)	
Class 100 Overtime Oblig./Approp.												
Civil Service Commission				2	2	2	0	2	2	0	0	
Full-Time Positions	2	2	122,147	75,207	74,472	735	142,647	143,747	143,747	(1,100)	(1,100)	
Class 100 Total Oblig./Approp.	128,924	119,559	0	0	0	0	0	0	0	0	0	
Class 100 Overtime Oblig./Approp.	1,105	345										

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

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

FOR THE PERIOD ENDING DECEMBER 31, 2008

Department / Category	FY 06 Year End Actual	FY 07 Year End Actual	FY 08 Year End Actual	YEAR TO DATE			FISCAL YEAR 2009			Departmental Projection (Over) Under Target Budget
				Target Budget		Actual	Actual (Over) Under Target Budget.		Year End	
				Plan	Actual	Adopted Budget	Target Budget	Departmental Projection		
Clerk of Quarter Sessions										
Full-Time Positions	113	114	117	121	118	3	121	121	118	3
Class 100 Total Oblig./Approp.	4,219,043	4,642,061	4,807,963	2,407,989	2,586,353	(18,364)	4,930,938	4,807,581	5,207,591	(276,553)
Class 100 Overtime Oblig./Approp.	167,560	283,501	273,562	150,164	144,544	5,620	250,000	250,000	250,000	(400,000)
Commerce										
Full-Time Positions	12	12	13	8	10	(2)	10	29	29	(19)
Class 100 Total Oblig./Approp.	1,103,496	1,165,372	1,052,506	325,733	356,509	(30,776)	1,028,904	1,491,358	1,491,358	(462,454)
Class 100 Overtime Oblig./Approp.	14,358	18,982	18,023	0	0	0	1,000	0	0	1,000
District Attorney										
Full-Time Positions	424	424	437	455	456	(1)	450	449	449	1
Class 100 Total Oblig./Approp.	26,188,801	27,643,334	29,774,477	15,252,834	14,785,845	466,989	29,604,687	28,311,222	28,311,222	1,293,465
Class 100 Overtime Oblig./Approp.	123,693	75,652	167,534	55,758	57,126	(1,368)	224,484	145,263	145,263	79,221
Fairmount Park										
Full-Time Positions	157	155	156	154	154	2	189	170	168	21
Class 100 Total Oblig./Approp.	8,425,422	8,641,840	9,255,784	4,592,846	4,420,635	172,211	10,006,580	9,505,043	9,505,043	50,517
Class 100 Overtime Oblig./Approp.	1,430,753	1,545,224	1,762,220	789,845	650,396	139,449	1,657,829	1,767,287	1,627,838	29,991
Finance										
Full-Time Positions	164	164	170	174	172	2	169	147	148	21
Class 100 Total Oblig./Approp.	8,617,260	9,455,980	10,337,578	4,593,483	4,663,529	(70,046)	9,530,137	8,779,676	8,779,676	750,461
Class 100 Overtime Oblig./Approp.	44,495	16,457	16,631	13,062	12,804	258	20,000	15,735	20,060	(660)
Fire										
Full-Time Positions	2,270	2,399	2,326	2,335	2,279	56	2,505	2,357	2,277	228
Class 100 Total Oblig./Approp.	153,483,021	175,768,344	169,912,740	79,566,780	81,496,957	(1,930,177)	172,281,307	173,790,921	173,790,921	(1,508,714)
Class 100 Overtime Oblig./Approp.	25,351,516	30,894,895	23,708,740	10,052,620	12,500,756	(2,448,136)	22,314,217	17,079,337	17,079,337	1,558,274
First Judicial District										
Full-Time Positions	1,936	1,928	1,970	1,965	1,947	18	1,965	1,965	1,945	20
Class 100 Total Oblig./Approp.	87,149,961	88,826,470	91,950,443	42,586,131	43,851,908	(1,265,777)	88,815,623	84,374,842	84,374,842	4,440,781
Class 100 Overtime Oblig./Approp.	344,184	392,191	201,814	45,609	90,094	(44,465)	96,000	96,000	96,000	(3,614)

(1) Includes the establishment of an Administrative Services Center which consolidated administrative functions of like departments into a centrally controlled service organization.

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

TABLE Q-3

**QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND**

FOR THE PERIOD ENDING DECEMBER 31, 2008

Department / Category	FY 06 Year End Actual	FY 07 Year End Actual	FY 08 Year End Actual	YEAR TO DATE				FISCAL YEAR 2009			
				Target Budget		Actual (Over) Under Target Budget.		Year End Departmental Projection		Departmental Projection	
				Plan	Actual	(Over) Under Target Budget.	Target Budget	Budget	Target Budget	Adopted Budget	Target Budget
<i>Traffic Court</i>											
Full-Time Positions	102	120	129	130	126	4	130	130	4	4	4
Class 100 Total Oblig./Approp.	4,015,574	4,265,777	4,631,005	2,271,652	2,377,834	(106,182)	4,781,462	4,542,369	239,073	0	0
Class 100 Overtime Oblig./Approp.	1,729	442	513	475	4,194	(3,719)	1,000	1,000	(3,194)	(3,194)	(420)
<i>Municipal Court</i>											
Full-Time Positions	184	178	188	186	182	4	186	186	4	4	4
Class 100 Total Oblig./Approp.	7,362,389	7,510,649	7,923,810	3,725,698	3,787,179	(40,481)	7,844,099	7,451,894	392,205	0	0
Class 100 Overtime Oblig./Approp.	4,625	4,731	1,213	475	1,420	(945)	1,000	1,000	1,420	(420)	(420)
<i>Common Pleas Court</i>											
Full-Time Positions	1,397	1,384	1,412	1,397	1,399	(2)	1,397	1,397	0	0	0
Class 100 Total Oblig./Approp.	63,116,916	64,197,873	66,241,505	30,311,411	31,455,554	(1,144,143)	62,979,316	59,830,350	3,146,966	0	0
Class 100 Overtime Oblig./Approp.	311,628	357,860	183,853	38,483	73,862	(35,379)	81,000	81,000	0	0	0
<i>Court Administrator</i>											
Full-Time Positions	253	246	241	252	240	12	252	252	12	12	12
Class 100 Total Oblig./Approp.	12,655,082	12,852,171	13,154,123	6,276,370	6,251,341	25,029	13,210,746	12,550,209	660,537	0	0
Class 100 Overtime Oblig./Approp.	26,202	29,158	16,235	6,176	10,618	(4,442)	13,000	13,000	13,000	0	0
<i>Fleet Management</i>											
Full-Time Positions	313	300	307	312	311	1	329	306	23	0	0
Class 100 Total Oblig./Approp.	16,060,639	17,158,282	17,745,176	8,371,836	8,268,345	103,491	18,687,192	18,002,592	684,600	0	0
Class 100 Overtime Oblig./Approp.	2,500,861	2,593,241	3,203,337	1,314,464	1,051,694	26,770	3,127,502	3,073,098	2,272,430	85,072	800,688
<i>Free Library</i>											
Full-Time Positions	732	724	713	707	706	1	730	619	628	102	(9)
Class 100 Total Oblig./Approp.	31,984,237	33,995,130	34,683,010	16,808,895	16,799,897	8,998	34,682,920	32,404,855	2,278,065	0	0
Class 100 Overtime Oblig./Approp.	896,556	1,037,731	1,083,881	395,651	363,804	31,847	1,093,916	862,014	830,161	263,755	31,853
<i>Historical Commission</i>											
Full-Time Positions	5	6	6	6	6	0	6	6	0	0	0
Class 100 Total Oblig./Approp.	251,777	290,833	336,836	174,172	174,456	(284)	330,495	335,995	(5,500)	0	0
Class 100 Overtime Oblig./Approp.	1,558	853	182	82	0	82	384	82	384	82	82

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

TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2008

Department / Category	FY 06 Year End Actual	FY 07 Year End Actual	FY 08 Year End Actual	YEAR TO DATE				FISCAL YEAR 2009			
				Target Budget		Actual (Over) Under Target Budget.		Year End Departmental Projection		Departmental Projection (Over) Under Target Budget	
				Plan	Actual	0	0	0	250	0	0
Human Relations Commission				35	34	34	0	34	34	34	0
Full-Time Positions	33	2,111,219	2,070,825	1,033,157	998,769	34,388	2,119,686	2,090,386	2,090,386	29,300	0
Class 100 Total Oblig./Approp.	1,971,753	0	341	0	0	0	0	0	0	250	0
Class 100 Overtime Oblig./Approp.											
Human Services											
Full-Time Positions	1,703	1,721	1,784	1,842	1,778	64	1,871	1,860	1,832	39	28
Class 100 Total Oblig./Approp.	85,253,449	90,561,664	96,250,356	50,980,336	50,329,397	650,939	102,382,665	102,995,265	102,995,265	(612,600)	0
Class 100 Overtime Oblig./Approp.	6,457,374	8,409,665	11,383,838	5,081,315	4,680,381	406,434	8,665,003	10,515,683	8,990,826	(322,824)	1,524,857
Administration & Management											
Full-Time Positions	201	215	232	247	234	13	265	265	265	0	0
Class 100 Total Oblig./Approp.	8,788,008	8,899,065	10,020,949	5,451,036	5,364,271	86,765	11,799,634	11,799,634	11,799,634	0	0
Class 100 Overtime Oblig./Approp.	428,387	453,363	739,061	209,226	174,111	35,115	471,499	380,261	279,146	192,353	101,115
Contract Admin. and Program Evaluation											
Full-Time Positions	42	43	51	53	50	3	53	53	53	0	0
Class 100 Total Oblig./Approp.	2,427,036	2,645,400	3,003,740	1,558,058	1,519,012	39,046	3,140,351	3,140,351	3,140,351	0	0
Class 100 Overtime Oblig./Approp.	52,109	73,988	113,118	41,281	36,250	5,031	107,265	71,204	52,972	54,293	16,232
Juvenile Justice Services											
Full-Time Positions	341	322	305	335	300	35	356	356	327	31	29
Class 100 Total Oblig./Approp.	16,748,848	17,437,236	18,534,592	9,610,452	9,285,842	324,610	19,479,717	19,492,317	19,492,317	(12,600)	0
Class 100 Overtime Oblig./Approp.	3,052,970	3,633,275	4,829,326	2,543,312	2,377,346	165,966	3,779,509	5,287,739	4,752,498	(972,989)	535,241
Children & Youth											
Full-Time Positions	1,059	1,045	1,108	1,104	1,100	4	1,084	1,075	1,084	0	(9)
Class 100 Total Oblig./Approp.	53,211,361	56,778,150	59,245,749	31,232,794	31,100,733	132,061	60,695,805	61,295,805	61,295,805	(600,000)	0
Class 100 Overtime Oblig./Approp.	2,557,922	3,753,830	5,288,405	2,114,315	1,940,255	174,260	3,903,983	4,444,976	3,610,770	293,213	834,206
Community Based Prevention Services											
Full-Time Positions	60	96	86	103	94	9	111	111	103	8	8
Class 100 Total Oblig./Approp.	4,088,196	4,801,803	5,445,326	3,127,996	3,059,539	65,457	7,267,158	7,267,158	7,267,158	0	0
Class 100 Overtime Oblig./Approp.	365,986	395,209	413,928	172,981	152,319	20,062	405,747	331,503	295,440	110,307	36,063

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

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

FOR THE PERIOD ENDING DECEMBER 31, 2008

Department / Category				YEAR TO DATE			FISCAL YEAR 2009			FISCAL YEAR 2009		
	FY 06 Year End Actual	FY 07 Year End Actual	FY 08 Year End Actual	Target Budget Plan	Actual	Actual (Over) Under Target Budget.	Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection	(Over) Under Target Budget	
Information Services, Mayor's Office of												
Full-Time Positions	96	112	141	144	138	6	156	152	153	3	(1)	
Class 100 Total Oblig./Approp.	6,140,711	6,699,907	9,634,660	4,543,566	4,673,538	(129,972)	9,252,172	9,310,472	9,310,472	(58,300)	0	
Class 100 Overtime Oblig./Approp.	23,807	26,852	268,625	102,518	91,825	10,693	117,000	119,321	117,443	(60,413)	(58,092)	
Labor Relations, Mayor's Office of												
Full-Time Positions	7	7	7	7	7	0	7	7	7	0	0	
Class 100 Total Oblig./Approp.	567,778	495,014	498,189	237,361	257,134	(19,773)	511,436	511,436	511,436	0	0	
Class 100 Overtime Oblig./Approp.	495	7,020	7,341	5,163	5,961	(793)	4,557	9,172	9,172	(4,615)	0	
Law												
Full-Time Positions	175	193	192	195	182	13	220	201	198	22	3	
Class 100 Total Oblig./Approp.	9,455,399	10,091,089	10,872,968	5,530,993	5,410,199	120,794	11,415,383	11,484,663	11,484,663	(69,300)	0	
Class 100 Overtime Oblig./Approp.	4,474	9,360	14,384	3,684	84	3,600	12,000	12,000	9,100	2,900	2,900	
Licenses & Inspections												
Full-Time Positions	355	351	356	321	353	(32)	374	309	321	53	(12)	
Class 100 Total Oblig./Approp.	16,439,330	16,511,531	17,773,107	8,573,684	8,717,357	(143,673)	17,204,314	16,823,707	16,823,707	380,807	0	
Class 100 Overtime Oblig./Approp.	729,822	767,225	1,164,539	463,347	514,232	(50,886)	995,792	870,792	1,068,150	(72,358)	(197,358)	
Managing Director												
Full-Time Positions	87	102	95	163	131	32	163	163	163	0	0	
Class 100 Total Oblig./Approp.	7,057,558	8,117,286	8,034,882	6,265,901	6,245,733	20,168	10,643,679	12,531,801	12,531,801	(1,888,122)	0	
Class 100 Overtime Oblig./Approp.	445,965	473,765	91,631	212,166	351,008	(138,843)	424,331	424,331	424,331	0	0	
Mayor												
Full-Time Positions	55	56	72	77	77	0	84	77	77	7	0	
Class 100 Total Oblig./Approp.	3,784,126	4,277,032	4,793,689	2,823,311	2,840,135	(16,824)	6,192,305	5,734,265	5,734,265	458,040	0	
Class 100 Overtime Oblig./Approp.	2,678	5,639	1,731	0	0	0	0	0	0	0	0	
Mayor's Office of Community Services												
Full-Time Positions	21	0	22	0	0	0	0	0	0	0	0	
Class 100 Total Oblig./Approp.	3,068	0	3,540,164	0	0	0	0	0	0	0	0	
Class 100 Overtime Oblig./Approp.	0	0	216,946	0	0	0	0	0	0	0	0	

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

TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2008

Department / Category	FY 06 Year End Actual	FY 07 Year End Actual	FY 08 Year End Actual	YEAR TO DATE				FISCAL YEAR 2009			
				Target Budget		Actual		(Over) Under (Over) Target Budget		Year End Departmental Projection	
				Plan	Actual	Target Budget	Actual	Target Budget	Actual	Target Budget	Actual
Mayor's Office of Transportation				0	0	227,969	234,030	(6,061)	500,000	500,000	(2)
Full-Time Positions	0	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
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Mural Arts Program				14	14	330,473	215,097	115,376	660,945	660,945	(866)
Full-Time Positions	14	14	456,037	453,526	472,382	330,473	115,376	(866)	1,000	1,000	1,866
Class 100 Total Oblig./Approp.											0
Class 100 Overtime Oblig./Approp.	497	1,218	1,462	1,462	1,000	1,886					(866)
Office of Behavioral Health/Mental Retardation Services				35	28	1,014,490	898,264	116,286	2,144,414	2,158,714	(14,300)
Full-Time Positions	36	35	2,316,329	2,222,971	2,018,861	2,018,861	9,992	(1,150)	20,725	16,905	17,364
Class 100 Total Oblig./Approp.											0
Class 100 Overtime Oblig./Approp.	26,717	32,541	22,633	8,842	8,842	9,992					(456)
Office of Supportive Housing				132	126	3,262,986	3,185,054	77,932	6,601,227	6,714,527	(113,300)
Full-Time Positions	131	132	6,591,611	6,828,986	6,202,044	3,262,986	3,185,054	77,932	11,764	371,851	462,279
Class 100 Total Oblig./Approp.											0
Class 100 Overtime Oblig./Approp.	849,945	743,878	700,875	228,789	217,025	228,789					(11,224)
Office of Housing & Community Dev.											
Full-Time Positions	3	0	46,341	233,987	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.											0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Personnel											
Full-Time Positions	70	70	3,871,897	3,956,530	3,939,679	1,756,484	1,726,018	30,446	3,954,669	3,983,269	(28,600)
Class 100 Total Oblig./Approp.											0
Class 100 Overtime Oblig./Approp.	43,161	104,259	139,657	24,312	20,920	3,492	30,339	30,000	30,000	339	0
Police											
Full-Time Positions	7,287	7,424	457,990,628	478,231,611	509,124,087	253,389,406	253,985,787	(596,381)	508,468,005	519,492,519	(11,024,514)
Class 100 Total Oblig./Approp.											0
Class 100 Overtime Oblig./Approp.	48,658,490	59,231,067	70,555,018	38,741,100	39,680,734	(939,634)	64,232,661	64,260,720	63,388,695	843,966	872,025

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

TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2008

Department / Category	FY 06 Year End Actual	FY 07 Year End Actual	FY 08 Year End Actual	YEAR TO DATE			FISCAL YEAR 2009			FISCAL YEAR 2009		
				Target Budget		Actual	Actual (Over) Under Target Budget.		Year End	Departmental Projection		Departmental (Over) Under Target Budget
				Plan	Actual	Target Budget	Budget	Target Budget	Projection	Adopted Budget	Target Budget	Adopted Budget
Prisons												
Full-Time Positions	2,225	2,176	2,131	2,216	2,239	(23)	2,400	2,226	2,330	70	(104)	
Class 100 Total Oblig./Approp.	106,084,275	115,246,659	122,731,345	57,942,829	62,108,566	(4,165,737)	123,158,997	123,337,797	126,337,797	(3,178,800)	(3,000,000)	
Class 100 Overtime Oblig./Approp.	19,244,373	24,600,109	32,063,777	15,543,028	16,085,168	(542,140)	28,675,877	34,315,062	31,046,852	(2,372,975)	3,265,210	
Procurement	59	54	58	56	56	0	62	51	51	11	0	
Full-Time Positions	2,660,423	2,488,146	2,667,670	1,350,127	1,370,514	(20,387)	2,885,023	2,708,038	2,708,038	176,985	0	
Class 100 Total Oblig./Approp.	6,774	5,570	582	0	0	0	7,484	0	0	7,484	0	
Public Health	622	664	665	671	672	(1)	757	746	703	54	43	
Full-Time Positions	37,598,246	39,900,244	42,058,888	20,962,526	21,600,990	(638,464)	44,302,990	44,451,807	44,451,807	(148,617)	0	
Class 100 Total Oblig./Approp.	2,605,931	2,881,249	2,681,302	1,064,568	1,183,109	(118,541)	2,186,465	2,186,415	2,334,874	(148,409)	(148,459)	
Ambulatory Health Services	315	337	343	336	356	(20)	388	390	379	9	11	
Full-Time Positions	19,054,045	20,477,836	23,013,424	11,839,980	12,070,836	(130,866)	23,406,979	24,159,376	24,159,376	(752,397)	0	
Class 100 Total Oblig./Approp.	900,635	1,016,884	1,084,899	411,700	456,407	(44,707)	925,388	925,388	871,437	53,951	53,951	
Early Childhood, Youth & Women's Hlth.	25	28	23	25	24	1	30	23	21	9	2	
Full-Time Positions	1,770,175	1,973,308	1,726,679	591,224	515,402	75,822	1,939,563	1,436,398	1,436,398	502,965	0	
Class 100 Total Oblig./Approp.	94,794	168,606	101,189	4,194	4,518	(324)	80,582	80,582	8,481	72,101	72,101	
Phila. Nursing Home	1	1	1	1	0	(13,911)	181,594	183,244	183,244	0	0	
Full-Time Positions	57,407	157,491	166,739	60,734	74,645	0	0	0	1	0	0	
Class 100 Total Oblig./Approp.	0	460	1,889	0	0	0	0	0	1	(1,650)	0	
Environmental Protection Services	90	95	93	100	88	12	111	111	93	18	18	
Full-Time Positions	5,026,256	5,229,789	5,287,936	2,631,442	2,725,659	(94,237)	5,685,701	5,761,321	5,761,321	(75,620)	0	
Class 100 Total Oblig./Approp.	246,453	339,792	323,934	179,448	172,142	7,306	217,315	217,315	331,344	(114,029)	(114,029)	

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

TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2008

Department / Category	FY 06 Year End Actual	FY 07 Year End Actual	FY 08 Year End Actual	YEAR TO DATE			FISCAL YEAR 2009		
				Target Budget Plan	Actual Target Budget	Actual Target Budget	Year End Departmental Projection	Year End Departmental Projection	Departmental (Over) Under Budget
<i>Administration and Support Svcs.</i>									
Full-Time Positions	101	107	104	108	106	2	114	109	107
Class 100 Total Oblig./Approp.	6,115,102	6,174,842	5,999,813	2,896,920	3,170,423	(271,503)	6,705,910	6,487,332	218,578
Class 100 Overtime Oblig./Approp.	605,212	585,671	444,551	199,546	223,833	(24,287)	485,737	485,688	456,143
Medical Examiner's Office									
Full-Time Positions	41	44	48	46	46	0	53	52	49
Class 100 Total Oblig./Approp.	2,867,616	3,045,395	2,998,575	1,544,588	1,685,011	(140,423)	3,315,939	3,311,951	3,988
Class 100 Overtime Oblig./Approp.	540,779	488,989	455,204	195,738	235,442	(39,404)	329,587	493,644	(164,057)
Infectious Disease Control									
Full-Time Positions	49	52	53	55	51	4	60	60	53
Class 100 Total Oblig./Approp.	2,707,643	2,841,563	2,865,722	1,295,638	1,356,974	(63,336)	3,057,504	3,112,185	(44,681)
Class 100 Overtime Oblig./Approp.	216,058	280,837	269,606	73,942	91,067	(17,125)	147,856	173,825	(25,969)
Chronic Disease									
Full-Time Positions	0	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	0	0	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0
Public Property									
Full-Time Positions	158	175	165	144	146	(2)	178	131	138
Class 100 Total Oblig./Approp.	8,084,578	9,032,956	8,482,713	4,190,227	4,125,333	65,094	8,814,759	7,948,215	866,544
Class 100 Overtime Oblig./Approp.	1,464,320	1,182,717	1,722,889	755,750	685,932	69,818	1,551,157	1,301,157	382,842
Records									
Full-Time Positions	75	70	69	69	69	0	76	70	70
Class 100 Total Oblig./Approp.	3,451,820	3,550,181	3,584,663	1,650,906	1,633,709	17,197	3,658,731	3,456,144	202,587
Class 100 Overtime Oblig./Approp.	433,471	462,149	460,763	121,724	114,008	7,716	381,259	163,537	197,722
Recreation									
Full-Time Positions	468	460	464	468	453	15	517	484	484
Class 100 Total Oblig./Approp.	27,838,493	29,330,231	31,270,556	16,932,172	16,812,229	119,943	33,277,509	32,280,647	33,016,862
Class 100 Overtime Oblig./Approp.	933,961	1,310,697	1,148,536	386,834	309,787	77,047	972,077	1,103,758	(131,681)

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

TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2008

Department / Category	FY 06 Year End Actual	FY 07 Year End Actual	FY 08 Year End Actual	YEAR TO DATE			FISCAL YEAR 2009			FISCAL YEAR 2009		
				Target Budget Plan	Actual 0	(Over) Under Target Budget	Actual 0	(Over) Under Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under Target Budget		
										Adopted Budget	Target Budget	Year End Departmental Projection
Register of Wills												
Full-Time Positions	65	69	68	68	68	0	0	70	68	68	2	0
Class 100 Total Oblig./Approp.	3,037,732	3,315,520	3,418,493	1,707,311	1,732,417	(25,106)	0	3,656,202	3,473,392	3,473,392	182,810	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0
Revenue												
Full-Time Positions	247	237	251	249	249	2	271	277	263	8	14	
Class 100 Total Oblig./Approp.	12,037,221	12,073,257	11,806,910	6,066,710	6,176,493	(109,783)	12,826,474	13,162,607	(336,133)	0		
Class 100 Overtime Oblig./Approp.	723,338	830,402	737,688	202,513	215,519	(12,936)	790,014	435,783	423,319	365,695	16,464	
Sheriff												
Full-Time Positions	243	241	238	245	237	8	263	263	263	0	0	
Class 100 Total Oblig./Approp.	12,935,460	13,856,672	14,387,582	6,850,221	7,085,231	(235,010)	14,435,648	13,725,966	14,425,966	9,682	(700,000)	
Class 100 Overtime Oblig./Approp.	2,584,300	2,938,803	3,190,678	1,584,376	1,618,214	(33,838)	2,850,000	2,544,498	2,912,836	(62,836)	(368,336)	
Streets												
Full-Time Positions	586	592	591	593	586	7	625	617	617	8	0	
Class 100 Total Oblig./Approp.	17,443,518	20,384,041	20,463,560	12,989,532	12,666,399	32,223	25,165,331	25,530,131	25,530,131	(364,800)	0	
Class 100 Overtime Oblig./Approp.	2,322,264	1,413,275	2,583,126	1,044,500	985,159	59,341	2,185,000	2,185,000	2,304,130	(119,130)	(119,130)	
<i>(Actual includes County Liquid and Special Gasoline Funds, while projection does not.)</i>												
Engineering Design & Surveying												
Full-Time Positions	93	95	94	95	93	2	103	102	102	1	0	
Class 100 Total Oblig./Approp.	5,239,655	5,351,637	5,297,857	2,573,553	2,525,811	47,782	5,580,489	5,664,749	5,664,749	(84,260)	0	
Class 100 Overtime Oblig./Approp.	398,347	321,379	290,806	86,031	50,538	35,493	300,000	300,000	206,307	93,693	93,693	
Highways												
Full-Time Positions	314	304	311	309	305	4	320	320	320	0	0	
Class 100 Total Oblig./Approp.	5,244,616	7,652,469	7,322,759	5,535,123	5,539,969	(4,846)	11,070,446	11,366,806	11,366,806	(286,360)	0	
Class 100 Overtime Oblig./Approp.	1,450,028	728,224	1,728,904	753,758	731,130	22,628	1,500,000	1,500,000	1,694,430	(194,430)	(194,430)	
<i>(See footnote above)</i>												

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

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

FOR THE PERIOD ENDING DECEMBER 31, 2008

Department / Category	FY 06 Year End Actual	FY 07 Year End Actual	FY 08 Year End Actual	YEAR TO DATE			FISCAL YEAR 2009		
				Target Budget		Actual	(Over) Under (Over) Target Budget		Year End Departmental Projection
				Plan	Actual		Target Budget	Budget	Adopted Budget
Street Lighting									
Full-Time Positions	19	23	21	23	23	0	22	22	0
Class 100 Total Oblig./Approp.	582,520	600,014	774,107	533,011	540,247	(7,236)	1,025,688	1,049,448	(23,760)
Class 100 Overtime Oblig./Approp.	95,923	54,712	138,069	53,774	52,895	879	90,000	99,626	(9,626)
(See footnote above)									
Traffic Engineering									
Full-Time Positions	83	90	88	87	87	0	96	92	4
Class 100 Total Oblig./Approp.	2,423,746	2,620,818	2,968,556	2,024,100	2,024,783	(683)	3,239,821	3,265,781	(25,960)
Class 100 Overtime Oblig./Approp.	290,327	188,800	350,988	123,609	125,214	(1,605)	240,000	249,829	(9,829)
(See footnote above)									
General Support									
Full-Time Positions	77	80	77	79	78	1	84	81	3
Class 100 Total Oblig./Approp.	3,912,981	4,139,103	4,100,281	2,032,705	2,035,499	(2,794)	4,246,887	4,183,347	65,540
Class 100 Overtime Oblig./Approp.	87,645	120,160	74,339	27,328	25,382	1,946	55,000	53,938	1,062
(See footnote above)									
Sanitation									
Full-Time Positions	1,263	1,222	1,248	1,209	1,213	(4)	1,341	1,271	70
Class 100 Total Oblig./Approp.	44,638,454	44,468,301	45,722,318	24,589,840	24,620,233	(30,333)	48,181,045	48,241,545	(60,500)
Class 100 Overtime Oblig./Approp.	6,369,959	5,722,009	6,295,977	2,753,869	2,760,367	(6,488)	5,600,000	5,425,000	5,571,757
(See footnote above)									
Youth Commission									
Full-Time Positions	0	0	0	1	1	0	1	1	0
Class 100 Total Oblig./Approp.	0	0	0	23,500	6,303	17,197	47,000	47,000	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0
(See footnote above)									
Zoning Board of Adjustment									
Full-Time Positions	5	4	5	5	5	0	5	5	0
Class 100 Total Oblig./Approp.	362,138	350,156	298,216	195,552	153,391	42,161	402,272	405,572	(3,300)
Class 100 Overtime Oblig./Approp.	101	1,344	1,577	0	0	0	15,816	0	15,816
(See footnote above)									
Zoning Code Commission									
Full-Time Positions	0	0	0	0	0	0	2	2	1
Class 100 Total Oblig./Approp.	0	0	0	0	0	0	130,000	130,000	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0

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

TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2008

Department / Category				YEAR TO DATE			FISCAL YEAR 2009		
	FY 06 Year End Actual	FY 07 Year End Actual	FY 08 Year End Actual	Target Budget Plan	Actual	Target Budget	Actual	(Over) Under Budget	Year End Departmental Projection
TOTAL GENERAL FUND									
Full-Time Positions	22,832	23,050	23,111	23,487	23,292	205	24,661	23,609	23,490
Class 100 Total Oblig./Approp.	1,250,221,078	1,327,588,620	1,390,720,193	690,235,033	697,809,967	(7,574,934)	1,415,816,200	1,417,473,596	1,422,273,596
Class 100 Overtime Oblig./Approp.	125,559,670	149,371,996	167,173,893	81,707,016	85,219,854	(3,512,838)	149,872,653	150,735,156	148,671,443
									1,171
									119
									(4,800,000)
									2,063,713

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

Table O-4
QUARTERLY CITY MANAGERS REPORT
PURCHASE OF SERVICES ANALYSIS-SELECTED DEPARTMENTS
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2008

Department	FY 08 Actual	Year To Date			Fiscal Year 2009			Current Projection		
		Target Budget Plan	Actual	(Over) Under Target Budget	Original Adopted Budget	Current Target Budget	Current Projection	Adopt. Budget	Current Target (Over)/Under	
Human Services:										
Admin. & Mgmt.	3,748,869	3,594,119	3,413,164	180,955	3,849,167	3,849,167	3,849,167	3,849,167	0	0
Contract Admin. & Prog. Eval.	68,446	35,471	31,739	3,732	66,616	66,616	66,616	66,616	0	0
Juvenile Justice	109,742,834	97,072,578	96,455,934	6,644	113,828,400	113,828,400	113,828,400	113,828,400	0	0
Children & Youth	287,979,812	255,986,107	270,624,790	(14,638,683)	288,252,590	288,252,590	288,252,590	288,252,590	0	0
Community Based Prevention	113,692,369	94,552,464	76,190,083	18,362,381	104,431,537	92,939,670	92,939,670	111,501,867	0	0
Total Human Services	515,232,330	451,240,739	446,715,710	4,525,029	510,428,310	498,926,443	498,926,443	498,926,443	11,501,867	0
Public Health:										
Ambulatory Health	20,144,139	19,965,575	17,699,283	2,266,292	21,124,924	21,049,924	21,049,924	21,049,924	75,000	0
Early Childhood, Youth & Women's Hlth.	709,776	1,138,482	226,210	912,272	1,799,401	1,799,401	1,799,401	1,799,401	0	0
Phil. Nursing Home	35,923,177	38,813,250	38,801,247	12,003	39,732,571	39,732,571	39,732,571	39,732,571	0	0
Environmental Prot.	3,367,136	3,375,965	3,270,676	105,289	3,430,028	3,354,028	3,354,028	3,354,028	76,000	0
Administration and Support Svcs	1,941,943	1,238,275	900,869	337,406	1,802,476	1,647,510	1,647,510	1,647,510	154,966	0
Medical Examiner's Office	249,696	357,258	220,016	137,242	477,863	477,863	477,863	477,863	0	0
Infectious Disease Control	2,736,048	2,648,910	2,622,551	26,359	2,949,571	2,790,071	2,790,071	2,790,071	159,500	0
Chronic Disease	0	150,000	146,708	300,000	150,000	150,000	150,000	150,000	0	0
Total Public Health	65,071,915	67,687,715	63,887,560	3,800,155	71,666,834	71,051,368	71,051,368	71,051,368	615,466	0
Public Property:										
SEPTA	61,339,000	25,734,000	31,468,000	(5,734,000)	63,077,000	63,077,000	63,077,000	63,077,000	0	0
Space Rentals	15,546,843	15,788,554	15,485,013	303,541	16,543,000	15,788,554	15,788,554	15,788,554	754,446	0
Telecommunications	2,511,000	2,591,000	2,902,067	(311,067)	2,700,000	2,591,000	2,591,000	2,591,000	109,000	0
Utilities	33,127,551	30,036,400	32,484,999	(2,448,599)	32,490,000	32,490,000	32,490,000	32,490,000	0	0
All Other	27,054,213	17,339,648	18,323,063	(983,415)	29,118,291	28,364,491	28,364,491	28,364,491	753,800	0
Total Public Property	139,578,644	91,489,602	100,663,142	(9,173,540)	143,928,291	142,311,045	142,311,045	142,311,045	1,617,246	0
Streets:										
General Support	785,683	583,001	417,040	165,961	895,763	895,763	895,763	895,763	0	0
Traffic Engineering	26,525	124,393	33,711	90,682	151,162	151,162	151,162	151,162	0	0
Sanitation	47,908,192	48,125,036	48,109,743	15,293	50,170,773	48,370,773	48,370,773	48,370,773	1,800,000	0
Street Lighting	8,984,527	1,419,548	1,403,606	15,942	2,453,405	1,923,905	1,923,905	1,923,905	529,500	0
Highways	622,459	512,862	461,406	51,456	602,201	602,201	602,201	602,201	0	0
Engineering Design & Surveying	54,387	50,488	25,316	25,772	62,208	62,208	62,208	62,208	0	0
Total Streets	58,381,773	50,815,328	50,450,822	364,506	54,335,512	52,006,012	52,006,012	52,006,012	2,329,500	0
All Other	410,472,475	307,519,225	302,263,313	5,255,912	417,974,662	405,237,705	421,537,705	(3,563,043)	(16,300,000)	
Total Class 200	1,188,737,137	968,752,609	963,980,547	4,772,062	1,198,333,609	1,169,532,573	1,185,832,573	12,501,036	(16,300,000)	

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 DECEMBER 31, 2008

**DEPARTMENTAL FULL-TIME
POSITIONS SUMMARY**

TABLE P-1
QUARTERLY CITY MANAGERS REPORT
DEPARTMENTAL FULL TIME POSITIONS SUMMARY
ALL FUNDS
FOR THE PERIOD ENDING DECEMBER 31, 2008

Department	FISCAL YEAR 2008			ADOPTED BUDGET			FISCAL YEAR 2009			MONTH END ACTUAL			MONTH END ACTUAL (OVER) UNDER BUDGET	
	General	Other	Total	General	Other	Total	General	Other	Total	General	Other	Total	Actual	Under Budget
Atwater Kent Museum	4	0	4	4	0	4	4	0	4	4	0	4	0	0
Auditing (City Controller's Office)	121	0	121	140	0	140	140	126	0	126	0	126	0	14
Board of Building Standards	2	0	2	2	0	2	2	2	2	2	0	2	0	0
Board of Ethics	6	0	6	11	0	11	11	9	9	9	0	9	0	2
Board of L & I Review	3	0	3	3	0	3	3	3	3	3	0	3	0	0
Bd. of Pensions	0	59	59	0	79	79	0	65	65	65	0	65	0	14
Bd. of Revision of Taxes	139	0	139	145	0	145	137	0	137	0	0	137	0	8
Camp William Penn	1	0	1	0	0	0	0	1	1	0	0	1	0	(1)
Capital Program Office, Mayor-City Commissioners (Election Board)	21	0	21	39	0	39	39	36	36	36	0	36	0	3
City Council	91	0	91	88	0	88	93	0	93	93	0	93	0	(5)
City Planning Commission	192	0	192	195	0	195	193	0	193	193	0	193	0	2
City Representative	44	2	46	49	4	53	45	5	50	50	5	50	5	3
City Treasurer	0	0	0	13	0	13	13	8	8	8	0	8	0	5
Civil Service Commission	2	0	2	2	0	2	2	2	2	2	0	2	0	0
Clerk of Quarter Sessions	117	0	117	121	0	121	118	0	118	118	0	118	0	3
Commerce	13	782	795	10	921	931	10	770	780	780	10	770	10	151
District Attorney - Total	437	109	546	450	131	581	456	456	456	563	107	563	107	18
Civilian	423	99	522	435	106	541	444	444	444	541	97	541	97	0
Uniform	14	10	24	15	25	40	12	12	12	10	22	10	22	18
Fairmount Park	156	1	157	189	1	190	154	1	155	155	1	155	1	35
Finance	170	10	180	169	5	174	172	7	179	179	7	179	7	(5)
Fire - Total	2,326	64	2,390	2,505	78	2,583	2,279	69	2,348	2,348	69	2,348	69	235
Uniform	2,225	61	2,286	2,395	74	2,469	2,174	65	2,239	2,239	65	2,239	65	0
Civilian	1,01	3	704	110	4	114	105	4	109	109	4	109	4	5
First Judicial District	1,970	439	2,409	1,965	532	2,497	1,947	468	2,415	2,415	468	2,415	468	82
Fleet Management	307	60	367	329	78	407	311	58	369	369	58	369	58	38
Free Library	713	66	779	730	90	820	706	64	770	770	64	770	64	50
Historical Commission	6	0	6	6	0	6	6	0	6	6	0	6	0	0
Human Relations Commission	34	0	34	34	0	34	34	0	34	34	0	34	0	0
Human Services	1,784	41	1,825	1,871	61	1,932	1,778	42	1,820	1,820	42	1,820	42	112
Information Services, Mayor's Office of Labor Relations, Mayor's Office of Law	141	17	158	156	17	173	138	16	154	154	16	154	16	19
	7	0	7	7	0	7	7	0	7	7	0	7	0	0
	192	57	249	220	60	280	182	55	237	237	55	237	55	43

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 DECEMBER 31, 2008

Department	FISCAL YEAR 2008			ADOPTED BUDGET			FISCAL YEAR 2009			MONTH END ACTUAL			MONTH END ACTUAL (OVER) UNDER BUDGET	
	General	Other	Total	General	Other	Total	General	Other	Total	General	Other	Total	Actual	Budget
Licenses & Inspections	356	18	374	374	17	391	353	17	370	315	4	370	21	31
Managing Director (MDO)	95	9	104	163	3	166	131	4	135	80	3	80	7	7
Mayor	72	3	75	84	3	87	77	3	89	89	0	89	6	6
Mayor's Office of Comm. Svcs.	22	159	181	0	95	95	0	0	0	8	0	8	(2)	(2)
Mayor's Office of Transportation	0	0	0	6	0	6	8	0	0	12	0	0	4	4
Mural Arts Program	12	0	12	16	0	16	12	0	0	271	27	244	26	26
Off. of Behavioral Hlth/Mental Retard. Svcs.	28	234	262	33	264	297	27	27	244	271	27	244	26	26
Off. of Supportive Housing	126	49	175	138	55	193	134	46	180	12	0	78	13	13
Office of Housing and Community Develop.	0	79	79	0	90	90	0	0	0	65	0	65	13	13
Personnel	68	0	68	78	0	78	65	0	0	7,690	164	7,526	211	211
Police - Total	7,367	164	7,531	7,735	166	7,901	7,526	164	7,690	833	11	833	78	78
Civilian Uniform	837	9	846	911	11	922	844	11	844	844	0	844	78	78
Prisons	6,530	155	6,685	6,824	155	6,979	6,693	153	6,846	2,131	0	2,400	133	133
Procurement	2,131	0	2,131	2,400	0	2,400	2,239	0	2,239	665	3	665	161	161
Public Health	58	3	61	62	3	65	56	3	59	665	215	672	125	125
Public Property	665	215	880	757	251	1,008	672	211	883	165	0	146	32	32
Records	165	0	165	178	0	178	146	0	146	70	0	76	69	69
Recreation	70	0	70	76	0	76	69	0	69	464	21	517	473	473
Register of Wills	68	0	68	70	0	70	68	0	68	68	0	70	68	68
Revenue	252	222	474	271	260	531	249	223	223	238	0	237	59	59
Sheriff	238	0	238	263	0	263	237	0	237	592	625	586	39	39
Streets	591	1	592	625	0	625	586	0	586	1,248	1,341	1,213	128	128
Streets - Sanitation	1,248	0	1,248	1,341	0	1,341	1,213	0	1,213	1,758	0	1,731	257	257
Water	0	1,758	1,758	0	1,988	1,988	0	0	0	0	1	0	0	0
Youth Commission	0	0	0	1	0	1	0	0	0	5	5	5	0	0
Zoning Board of Adjustment	5	0	5	5	0	5	5	0	0	0	0	0	0	0
Zoning Code Commission	0	0	0	0	2	0	0	0	0	2	0	0	0	0
TOTAL ALL FUNDS	23,111	4,642	27,753	24,661	5,277	29,938	23,292	4,560	27,852	2,086				

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 DECEMBER 31, 2008

**DEPARTMENTAL LEAVE
USAGE ANALYSIS**

TABLE L-1
QUARTERLY CITY MANAGERS REPORT
TOTAL LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING DECEMBER 31, 2008

Agency	Fiscal Year 2008		Fiscal Year 2009		Variance in Annualized Days Between FY08 and FY09
	Full Year Usage	Usage Through Second Quarter	Usage Through Second Quarter	Annualized Leave Days Per Employee	
Office of Behavioral Health and Mental Retardation Services	21.2%	18.9%	29.9%	74	22
Capital Program Office	35.8%	33.2%	28.4%	71	(19)
L&I Review Board	20.6%	25.1%	24.9%	62	11
City Planning Commission	18.5%	19.6%	19.2%	48	2
Water	17.7%	19.7%	18.1%	45	1
Fairmount Park Commission	16.6%	20.1%	17.9%	44	3
Fleet Management	16.7%	18.6%	17.8%	44	3
Public Health	17.7%	18.7%	17.7%	44	0
OSH	17.4%	18.3%	17.7%	44	1
Aviation	16.0%	17.4%	17.0%	42	3
Free Library	16.7%	18.8%	16.4%	41	(1)
Public Property	15.9%	18.3%	16.4%	41	1
Prisons	18.1%	20.2%	16.3%	41	(5)
Records	16.8%	19.7%	16.3%	40	(1)
Register of Wills	15.2%	18.7%	16.2%	40	2
Streets -- Excluding Sanitation	14.5%	13.2%	15.9%	40	4
Mayor's Office of Information Services	15.4%	17.0%	15.9%	40	1
Human Services	15.4%	16.5%	15.7%	39	1
Recreation	15.5%	17.5%	15.7%	39	1
Law	12.8%	13.2%	15.7%	39	7
MEDIAN	15.4%	16.9%	15.7%	39	1
Streets -- Sanitation	14.2%	13.4%	15.6%	39	3
City Commissioners	15.4%	16.7%	15.3%	38	(0)
Procurement	15.9%	17.3%	15.1%	38	(2)
Sheriff's Office	15.2%	17.8%	15.1%	38	(0)
Licenses and Inspections	15.0%	16.4%	15.0%	37	(0)
Board of Revision of Taxes	14.5%	16.0%	14.7%	37	0
Commission on Human Relations	17.7%	19.9%	14.6%	36	(8)
Personnel and Civil Service Commission	14.0%	14.7%	14.6%	36	1
Water Revenue	8.4%	15.3%	14.1%	35	14
Finance	14.1%	15.4%	12.9%	32	(3)
City Treasurer	12.6%	14.2%	12.6%	31	(0)
Historical Commission	12.5%	13.0%	12.6%	31	0
Fire	4.0%	7.7%	12.4%	31	21
Revenue	23.0%	16.7%	12.2%	30	(27)
Mayor's Office	11.6%	18.3%	11.7%	29	0
Managing Director's Office	10.2%	12.3%	10.2%	25	(0)
Zoning Board of Adjustment	10.2%	14.4%	10.2%	25	(0)
Board of Building Standards	5.8%	6.2%	9.9%	25	10
Police -- Civilian	19.0%	16.8%	7.4%	18	(29)
Office of Labor Relations	9.7%	13.3%	6.1%	15	(9)
Police -- Uniformed	8.5%	14.1%	1.9%	5	(17)
City Representative/Director of Commerce	1.0%	15.0%	0.6%	1	(1)

The total leave usage percent is calculated by taking the numbers of days of total leave usage reported by a department and dividing it by worked in the period. Departments with usage of at least 17 percent are given the opportunity to describe any extenuating circumstances. These explanations from departments are forthcoming.

TABLE L-2
QUARTERLY CITY MANAGERS REPORT
SICK LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING DECEMBER 31, 2008

Agency	Fiscal Year 2008		Fiscal Year 2009		Variance in Annualized Days Between FY08 and FY09
	Full Year Usage	Usage Through Second Quarter	Usage Through Second Quarter	Annualized Leave Days Per Employee	
L&I Review Board	10.9%	11.5%	8.7%	22	(5)
Office of Behavioral Health and Mental Retardation Services	6.3%	5.2%	8.0%	20	4
Aviation	6.8%	6.6%	6.5%	16	(1)
Register of Wills	5.8%	6.6%	6.5%	16	2
Capital Program Office	9.5%	8.4%	6.3%	16	(8)
Prisons	8.0%	8.6%	6.1%	15	(5)
Streets -- Excluding Sanitation	5.6%	4.2%	6.0%	15	1
Public Property	6.0%	6.5%	6.0%	15	(0)
OSH	6.3%	5.6%	6.0%	15	(1)
Streets -- Sanitation	6.0%	5.2%	5.9%	15	(0)
Public Health	6.1%	6.0%	5.7%	14	(1)
Water	6.1%	6.0%	5.7%	14	(1)
Fleet Management	5.9%	6.2%	5.5%	14	(1)
City Commissioners	5.4%	4.9%	5.4%	13	(0)
City Planning Commission	4.8%	4.2%	5.0%	12	1
Free Library	5.6%	5.6%	5.0%	12	(2)
Human Services	5.3%	5.1%	4.9%	12	(1)
Law	4.4%	4.1%	4.8%	12	1
Licenses and Inspections	5.3%	5.2%	4.7%	12	(1)
Procurement	5.4%	5.5%	4.7%	12	(2)
Records	5.9%	6.4%	4.4%	11	(4)
MEDIAN	5.3%	5.2%	4.4%	11	(2)
Fairmount Park Commission	4.7%	4.8%	4.4%	11	(1)
Water Revenue	2.9%	5.1%	4.2%	11	3
Board of Revision of Taxes	4.2%	4.1%	4.1%	10	(0)
Sheriff's Office	5.2%	5.8%	4.0%	10	(3)
Recreation	4.5%	4.7%	4.0%	10	(1)
Revenue	8.8%	5.8%	3.9%	10	(12)
Mayor's Office	4.3%	6.6%	3.9%	10	(1)
City Treasurer	3.6%	3.1%	3.8%	10	1
Mayor's Office of Information Services	4.2%	4.1%	3.6%	9	(1)
Commission on Human Relations	5.4%	5.8%	3.4%	8	(5)
Personnel and Civil Service Commission	5.3%	4.5%	3.3%	8	(5)
Finance	4.5%	4.2%	3.2%	8	(3)
Fire	1.1%	2.1%	3.0%	7	5
Managing Director's Office	2.4%	2.8%	2.9%	7	1
Police -- Civilian	5.7%	5.6%	2.7%	7	(8)
Historical Commission	2.5%	2.8%	2.6%	7	0
Zoning Board of Adjustment	2.5%	2.9%	2.4%	6	(0)
Board of Building Standards	1.3%	1.3%	1.6%	4	1
Office of Labor Relations	2.8%	2.7%	0.8%	2	(5)
Police -- Uniformed	2.0%	3.3%	0.6%	2	(3)
City Representative/Director of Commerce	0.2%	3.5%	0.1%	0	(0)

The sick leave usage is calculated by taking the numbers of days of sick leave usage reported by a department and dividing it in the period. Departments with usage of at least 5 percent are given the opportunity to describe any extenuating circumstances. Sick leave usage is defined as an employee using at least 10 consecutive days of sick leave. The explanations from departments

TABLE L-3
QUARTERLY CITY MANAGERS REPORT
INJURED ON DUTY - NO DUTY STATUS DAYS LOST ANALYSIS
FOR THE PERIOD ENDING DECEMBER 31, 2008

Agency	IOD -- No Duty Status		IOD Plus Sick Leave		IOD Plus Total Leave	
	Percent of Days Lost Through the Second Quarter	Annualized Days	Usage Through the Second Quarter	Annualized Days	Usage Through the Second Quarter	Annualized Days
Fire	3.2%	8	5.5%	14	11.9%	30
Streets -- Total	1.5%	4	7.6%	19	18.6%	46
Sheriffs Office	0.9%	2	6.7%	17	15.7%	39
Prisons	0.8%	2	5.4%	13	14.5%	36
Fairmount Park Commission	0.6%	2	5.5%	14	17.7%	44
Fleet Management	0.6%	1	6.0%	15	15.4%	38
Recreation	0.3%	1	7.6%	19	16.3%	41
Licenses and Inspections	0.3%	1	5.6%	14	14.6%	36
Public Property	0.3%	1	6.0%	15	14.9%	37
Free Library	0.2%	1	5.4%	14	14.7%	37
Water	0.2%	1	2.1%	5	8.9%	22
Police -- Total	0.1%	0	5.2%	13	14.8%	37
Human Services	0.1%	0	5.4%	13	15.0%	37
Public Health	0.1%	0	6.6%	16	15.6%	39
Revenue	0.1%	0	4.3%	11	15.0%	37
OSH	0.0%	0	5.3%	13	14.6%	36
Finance	0.0%	0	3.6%	9	11.6%	29
Capital Program Office	0.0%	0	6.1%	15	26.9%	67
L & I Review Board	0.0%	0	12.4%	31	23.1%	58
City Planning Commission	0.0%	0	4.9%	12	18.1%	45
Mayor's Office of Information Services	0.0%	0	3.9%	10	15.4%	38
Office of Behavioral Health and Mental Retardation Services	0.0%	0	4.8%	12	15.4%	38
Records	0.0%	0	4.2%	10	15.3%	38
Personnel and Civil Service Commission	0.0%	0	3.8%	10	15.2%	38
Water Revenue	0.0%	0	4.2%	11	14.9%	37
Procurement	0.0%	0	4.8%	12	14.9%	37
Zoning Board of Adjustment	0.0%	0	5.8%	14	14.8%	37
Board of Revision of Taxes	0.0%	0	4.7%	12	14.7%	37
Commission on Human Relations	0.0%	0	3.5%	9	14.0%	35
Law	0.0%	0	5.0%	12	13.7%	34
City Commissioners	0.0%	0	5.3%	13	13.5%	34
Historical Commission	0.0%	0	2.4%	6	13.2%	33
City Treasurer	0.0%	0	3.2%	8	12.3%	31
Mayor's Office	0.0%	0	4.4%	11	11.1%	28
Office of Labor Relations	0.0%	0	4.4%	11	11.0%	27
Register of Wills	0.0%	0	4.1%	10	10.6%	26
Board of Building Standards	0.0%	0	1.6%	4	9.7%	24
Managing Director's Office	0.0%	0	3.2%	8	9.3%	23
City Representative/Director of Commerce	0.0%	0	0.1%	0	0.3%	1

Departments are ranked by the percent of days available to be worked that are lost because workers are on Injured on Duty (IOD) -- no duty status.

This analysis is based on information contained in a report prepared by the Risk Management Division of the Finance Department. Risk Management's report on IOD provides numbers for entire departments. As a result, while the Sick and Total Leave reports divide Police into Uniformed and Civilian, and Streets into Sanitation and All Except Sanitation, the IOD report contains information on the entire departments.

Days lost and leave usage percentages are calculated by taking the number of days lost or used and dividing it by the total number of days available to be worked in the period. Leave usage numbers are taken from departmental reports and IOD days lost is taken from reports generated by the Division of Risk Management.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2008

**DEPARTMENTAL SERVICE
DELIVERY REPORT**

Table S-1
QUARTERLY CITY MANAGERS REPORT
DEPARTMENTAL SERVICE DELIVERY REPORT
December 31, 2008

Performance Measure	FY 2007	FY 2008	FY 2009	FY 2009
	Year End	Year End	YTD	Goal
AVIATION				
Increase Low Fare Passengers			2,452,258	2.0% Increase (2,142,000)
Rank Among Top Ten Major US Airports			11th	10th
Restroom Cleanliness Score (on a scale of 4.0)			3.59	4.0
Shuttle Bus Schedule Compliance			93%	95%
Complaints per 100,000 Passengers			2.3	2.0
FAIRMOUNT PARK				
Turf mowed every two weeks between 4/15 and 10/1			100%	100%
Site inspections resulting from citizen-generated requests for tree planting, pruning and removal responded to within 10 business days			84%	100%
Wedding and picnic permits issued within 10 business days of submission of complete application			100%	100%
FIRE				
EMS Responses	15:02* 10 Min Goal met 66%	13:25* 10 Min Goal met 74%	12:47* 10 Min Goal met 76%	< 10:00 min. (Fractal Goal = 90% of the Time)
*Calculated on 9 Min Response Standard with 1 min for call processing (10Min)				
Fire Responses (Average Time)	4:33	4:32	4:31	< 5:00 min.
Structural Fires	1918	1791	273	5 % Reduction
Fire Deaths	51	35	16	5 % Reduction
FLEET MANAGEMENT				
Average age of radio patrol cars	4.0	4.0	4.0	3.8
Percent of radio patrol cars required actually provided	100%	100%	100%	100%
Percent of compactors required actually provided	100%	100%	100%	100%
Fleet downtime - citywide	9%	10%	10%	10%
Fleet downtime - district radio patrol cars	10%	10%	10%	10%
Fleet downtime - curbside compactors	23%	23%	22%	22%
Fleet downtime - medic units	11%	10%	10%	10%
District radio patrol car parts cost	4,524	6,111	6,100	6,100
Curbside compactor parts cost	8,734	8,974	8,500	8,100
Medic unit parts cost	8,692	10,940	10,000	10,596
FREE LIBRARY				
Increase number of repeat participants in the LEAP Afterschool Program		40%	43%	50%
Increase number of day care centers participating in Books Aloud		223	199	245
Increase library card registration		38%	40%	40%

Performance Measure	FY 2007	FY 2008	FY 2009	FY 2009
	Year End	Year End	YTD	Goal
HUMAN SERVICES				
Child Protective Services (abuse) reports	4,284	4,161	2,034	4,068
General Protective Services (neglect) reports	11,622	10,021	3,679	7,358
Children Placed*	6,483	5,844	5,745	
Number of adoptions finalized	390	351	165	330
Number of Permanent Legal Custodianships (PLCs)	351	343	171	342
Youth Study Center average daily population	112	132.6	130	
# of days per month YSC is above mandated 105 resident cap	278	360	181	
% of days per month YSC is above mandated 105 resident cap	76%	99%	93%	
LICENSES AND INSPECTIONS				
Service Permit Customers within 2 hours (%) - Permit Services			99%	100%
Review Commercial Plans within 20 days (%) - Permit Services			99%	100%
Review Residential Plans within 15 days (%) - Permit Services			99%	100%
Review Zoning Plans within 25 days (%) - Permit Services			99%	100%
Review Plumbing Plans within 25 days (%) - Permit Services			100%	100%
Review Electrical Plans within 25 days (%) - Permit Services			99%	100%
Perform Inspections within 2 days of request (%) - District Operations			93%	100%
Service License Customers within 30 minutes (%) - License Issuance			60%	100%
POLICE				
Homicides	424	351	144	286
Shooting Victims	1,922	1,575	974	1,365
Part 1 Violent Crime	21,896	20,247	9,086	17,641
Burglary	11,604	12,019	5,891	11,436
Homicide Clearance Rate	52%	66%	79%	73%
Other Violent Crime Clearance Rate	45%	50%	49%	53%
Firearms Seized	5,106	5,008	2,817	5,258
PUBLIC HEALTH				
Total # of patient visits (Health Care Centers)	323,121	334,139	176,433	330,000
# Uninsured visits	166,583	171,846	92,419	171,600
Uninsured Visits %	51.6%	51.4%	52.4%	52.0%
End of Month Resident Census - Philadelphia Nursing Home	426	430	431	433

Performance Measure	FY 2007	FY 2008	FY 2009	FY 2009
	Year End	Year End	YTD	Goal
RECORDS				
Number of Documents Recorded (#)	248,370	204,674	89,526	160,000
% of Documents Recorded within 2 to 3 Business Days (%)	100%	100%	100%	100%
Number of Deeds Plotted (#)	67,561	39,101	19,516	30,000
Central Duplicating - Number of Units of Service (#)	21,213,483	27,531,144	12,430,879	22,000,000
Central Duplicating - % of Print Jobs within 3 Business Days (%)	95%	98%	99%	100%
RECREATION				
Facility Usage Rate (% of Facilities in Compliance)	71%	68%	78.6%	77%
Recreation Standards Compliance Rate (% of Facilities in Compliance)	68%	66%	73.5%	77%
Program Participation Rate (# of Programs meeting Standard)	87%	79%	79.4%	80%
After School Program Registered Participants	3060	2882	2,709	3,100
REVENUE				
General Fund Tax Collection (non-PICA)	\$2,426,000,000	\$2,408,000,000	\$834,913,284	\$2,261,000,000
Tax—% Calls Answered	50.5%	62.3%	59.3%	65%
Tax—Wait Time for Walk In Customers (minutes:seconds)	34:04	30:29	27:13	30:00
Water Rev—% Calls Answered	68.5%	71.2%	76%	75%
Water Rev—Wait Time for Walk In Customers (minutes:seconds)	6:26	17:37	7:51	9:05
STREETS				
Recycling Rate (%)	7%	8%	12%	10%
On-Time Collection Recycling (%)	97.2%	97.5%	96%	97%
On-Time Collection Trash (%)	94.7%	97.5%	97.9%	96%
Pothole Response Time (in Days)	1.05	0.79	0.79	1
WATER				
Millions of Gallons of Treated Water	95,374	93,679	46,786	94,170
Percent of Time Philadelphia's Drinking Water Met or Surpassed State & Federal Standards	100%	100%	100%	100%
Percentage of Miles of Pipeline Surveyed for Leakage	32.6%	35.5%	16.1%	40.2%
Water Main Breaks Repaired	824	687	339	760
Average Time to Repair a Water Main Break upon Crew Arrival at Site (Hours)	7.6	7.6	7.9	8.0
Percent of Hydrants Available	99.7%	99.7%	99.5%	99.6%
Number of Storm Drains Cleaned	78,478	75,804	38,841	109,457

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2008

**WATER FUND
QUARTERLY REPORT**

Quarterly City Managers Report
Fund Balance Summary
Water Fund
All Departments
For the Period Ending December 31, 2008

Category	Fy'08 Year-End Actual	Fiscal Year 2009						Current Budget	Target Budget	Projection for Revenues Over / (Under)
		Year to Date		Actual Over / (Under)		Original Budget	Current Budget Plan			
		Target Budget	Plan	Actual	Target Budget	Current	Projection			
REVENUES										
Taxes	555,049,312	238,053,535	231,424,331	(6,629,204)	513,443,000	493,005,511	484,212,482	(29,230,518)	(8,793,029)	
Locally Generated Non - Tax Revenues	464,223	158,500	183,881	25,381	2,500,000	2,500,000	2,500,000	0	0	
Other Governments			0	0	61,441,000	77,929,640	79,734,519	18,293,519	1,804,879	
Revenues from Other Funds of City (See Note 1)	34,247,164	-	-	-	-	-	-	-	-	
Other Sources	-									
Total Revenues and Other Sources	589,760,659	238,212,035	231,608,212	(6,603,823)	577,384,000	573,435,151	566,447,001	(10,936,999)	(6,988,150)	
OBLIGATIONS / APPROPRIATIONS										
Personal Services	106,316,935	53,296,898	51,731,305	1,565,593	115,609,204	113,337,686	109,213,796	6,395,408	4,123,890	
Personal Services - Employee Benefits	72,514,878	49,254,475	49,254,475	0	73,806,000	73,806,000	73,806,000	0	0	
Sub-Total Employee Compensation	178,831,813	102,551,373	100,985,780	1,565,593	189,415,204	187,143,686	183,019,796	6,395,408	4,123,890	
Purchase of Services	98,438,849	84,108,356	88,865,162	(4,755,806)	122,098,124	120,286,329	112,713,036	9,385,088	7,573,293	
Materials, Supplies and Equipment	43,438,264	39,472,371	37,466,350	2,007,021	53,974,572	52,204,036	50,915,069	3,059,503	1,288,967	
Contributions, Indemnities and Taxes	4,586,635	932,256	930,722	1,534	6,603,000	6,508,000	6,506,000	97,000	2,000	
Debt Service	174,986,532	101,415,300	101,415,300	0	174,254,100	178,254,100	184,254,100	(10,000,000)	(6,000,000)	
Advances and Miscellaneous Payments	-	-	-	-	-	-	-	-	-	
Payment to Other Funds - Net of Payment to Rate Stabilization Fund (See Note 1)	107,285,892	0	0	0	46,039,000	46,039,000	46,039,000	0	0	
Total Obligations / Appropriations	607,561,005	328,480,656	329,652,314	(1,181,658)	592,384,000	590,435,151	583,447,001	8,936,999	6,988,150	
Operating Surplus / (Deficit)	(17,807,306)	(90,268,621)	(98,054,102)	(7,785,481)	(15,000,000)	(17,000,000)	(17,000,000)	(2,000,000)	0	
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS										
Prior Year Fund Balance	-	-	-	-	-	-	-	-	-	
Net Adjustments - Prior Years	17,807,306	0	0	0	15,000,000	17,000,000	17,000,000	2,000,000	0	
Total Net Adjustments	17,807,306	0	0	0	15,000,000	17,000,000	17,000,000	2,000,000	0	
Preliminary Year End Fund Balance	0	(90,268,621)	(98,054,102)	(7,785,481)	0	0	0	0	0	
Payments to Other Funds - Rate Stabilization Fund	0	0	0	0	0	0	0	0	0	
Year End Fund Balance	0	(90,268,621)	(98,054,102)	(7,785,481)	0	0	0	0	0	

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

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

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

Quarterly City Managers Report
Analysis of Year-to-Date Variances
Water Fund

All Departments

For the Period Ending December 31, 2008

Category	Year to Date Variance Better / (Worse) Than Cur. Target	Reasons / Comments
Revenues		
Locally Generated Non-Tax	(\$6.6)	Variances are due to lower than projected revenues from: Sales and Charges - (\$8.5) million and Fire Service Connections - (\$0.1) million which are being partially offset by higher than projected revenues from Sewer Charges to Other Municipalities - \$1.2 million, Surcharges - \$0.3 million and Miscellaneous Revenues - \$0.1 million.
Subtotal	(\$6.6)	
Obligations / Appropriations		
Personal Services	1.6	Variances: 1) Water - \$1.0 million, 2) Revenue - \$0.3 million, 3) Fleet Management - \$0.2 million and 4) Finance - \$0.1 million are the result of savings from the delay in filling vacant positions.
Purchase of Services	(4.8)	Variances: 1) Water - (\$7.0) million, 2) Revenue - \$1.8 million, 3) Fleet Management - \$0.3 million and 4) Law - \$0.2 million are the result of timing differences between the Target Budget Plan and the actual processing contracts for services including; consultant services and repairs & maintenance.
Materials, Supplies & Equipment	2.0	Variances: 1) Water - \$1.4 million, 2) Revenue - \$0.5 million and 3) Fleet Management - \$0.1 million are the result of timing differences the Target Budget Plan and the actual processing of purchase orders for supplies and equipment including: water treatment chemicals, envelopes and computer equipment.
Subtotal	(\$1.2)	
Total	(\$7.8)	

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

Quarterly City Managers Report
Analysis of Projected Year-End Variances
Water Fund
All Departments
For the Period Ending December 31, 2008

Category	Full Year Proj. Variance Better / (Worse) Than Cur. Target	Reasons / Comments
Revenues		
Locally Generated Non-Tax	(\$8.8)	Variances are the result of a lower projection for revenues from: Sales and Charges - (\$8.9) million, Fire Service Connections - (\$0.1) million and Misc. Revenues - (\$0.3) million which is being partially offset by a higher projection for revenues from Sewer Charges to Other Municipalities - \$0.2 million and Surcharges - \$0.3 million.
Revenues from Other Funds	1.8	Variances are the result of a higher than projection payment to the Rate Stabilization Fund - \$2.8 million which is being partially offset by a lower projection for interfund service charges to the General Fund - \$1.0 million.
Subtotal		(\$7.0)
Obligations / Appropriations		
Personal Services	\$4.1	Variances: 1) Water - \$2.8 million, 2) Revenue - \$0.7 million, 3) Fleet Management - \$0.5 million and 5) Law - \$0.1 million are primarily due to savings from vacant positions.
Purchase of Services	7.6	Variances: 1) Water - \$5.1 million and 2) Revenue - \$2.5 million are due to a lower projection of costs for the following: biosolids recycling, consultant services and repairs & maintenance.
Materials, Supplies & Equipment	1.3	Variances: 1) Water - \$1.1 million and 2) Revenue - \$0.2 million are due to a lower projection of costs for the following: water treatment chemicals, printing, office and computer equipment.
Debt Service	(6.0)	Variance is due to a higher than anticipated interest charges on floating rate bonds.
Subtotal		\$7.0
Total		\$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
Non-Tax Revenue Summary
Water Fund
For the Period Ending December 31, 2008

Department	F Y08 Year-End Actual	Year to Date		Fiscal Year 2009				Current Projection	
		Target Budget Plan	Actual	Over / (Under) Target Budget	Original Budget	Current Budget Plan	Current Projection	Over / (Under)	Current Budget
Local Non-Tax Revenues									
Fleet Management	85,105	50,022	91,965	41,943	120,000	120,000	120,000	0	0
Sale of Vehicles	85,105	50,022	91,965	41,943	120,000	120,000	120,000	0	0
Licenses & Inspections	22,145	12,500	7,335	(5,165)	25,000	25,000	25,000	0	0
Miscellaneous	22,145	12,500	7,335	(5,165)	25,000	25,000	25,000	0	0
Water	105,450,199	14,056,334	16,282,251	2,225,917	34,987,000	33,695,000	(1,092,000)	210,000	210,000
Sewer Charges to Other Municipalities	28,680,604	12,768,535	13,983,139	1,214,604	28,127,000	28,302,000	175,000	175,000	175,000
Water & Sewer Permits Issued by L & I	2,101,045	968,806	1,379,401	410,595	1,800,000	1,800,000	0	0	0
Contribution - Sinking Fund Reserve	73,355,416	0	0	0	3,870,000	2,568,000	(1,302,000)	0	0
Miscellaneous	1,313,134	318,993	919,711	600,718	1,200,000	1,200,000	1,200,000	35,000	35,000
Revenue	437,810,478	222,883,686	213,921,920	(8,961,765)	467,911,000	451,880,511	(25,031,518)	(9,001,029)	(8,928,350)
Sales & Charges	427,754,754	217,416,854	208,935,371	(8,481,493)	456,196,000	440,583,023	(24,547,327)	(8,119,411)	(730,130)
Fire Service Connections	1,604,226	808,668	689,197	(119,411)	2,258,000	1,647,281	1,527,870	67,084	276,161
Surcharge	4,346,583	2,394,573	2,670,734	276,161	4,876,000	4,666,923	4,943,084	(229,429)	(229,429)
Miscellaneous	4,104,975	2,263,640	1,626,618	(637,022)	4,581,000	4,983,284	4,753,855	172,855	(119,411)
Procurement	74,540	23,899	73,515	49,616	50,000	50,000	80,000	30,000	30,000
Miscellaneous	74,540	23,899	73,515	49,616	50,000	50,000	80,000	30,000	30,000
City Treasurer	11,606,845	1,027,095	1,047,345	20,250	10,340,000	7,235,000	7,203,000	(31,137,000)	(32,000)
Interest Earnings	11,606,845	1,027,095	1,047,345	20,250	10,340,000	7,235,000	7,203,000	(31,137,000)	(32,000)
Total Local Non-Tax Revenue	555,049,312	238,053,536	231,424,331	(6,629,204)	513,443,000	493,005,511	(29,230,518)	(8,793,029)	(8,793,029)
Other Governments									
Water	464,223	158,500	183,881	25,381	2,500,000	2,500,000	2,500,000	0	0
State	105,358	118,500	121,983	3,483	2,000,000	2,000,000	2,000,000	0	0
Federal	358,865	40,000	61,898	21,898	500,000	500,000	500,000	0	0
Total Other Governments	464,223	158,500	183,881	25,381	2,500,000	2,500,000	2,500,000	0	0
Revenue from Other Funds									
Water	34,247,164	0	0	0	61,441,000	77,929,640	79,734,519	18,293,519	18,293,519
General Fund	22,336,365	0	0	0	28,000,000	27,786,000	(1,214,000)	(1,000,000)	(1,000,000)
Aviation Fund	1,977,190	0	0	0	1,000,000	2,000,000	1,000,000	0	0
Employee Benefit Fund	150,600	0	0	0	158,000	156,000	(2,000)	18,509,519	18,509,519
Rate Stabilization Fund	9,753,009	0	0	0	32,283,000	47,987,640	50,732,519	2,804,879	2,804,879
Total Revenue from Other Funds	34,247,164	0	0	0	61,441,000	77,929,640	79,734,519	18,293,519	18,293,519
Total - All Sources	589,760,699	238,212,036	231,608,212	(6,603,823)	577,384,000	573,435,151	566,447,001	(10,936,999)	(6,988,150)

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 December 31, 2008

Department		Fiscal Year 2009							
		FY'08 Year-End Actual	Target Budget Plan	Year to Date Actual	Actual (Over) / Under Target Budget	Original Budget	Target Budget Plan	Current Projection	Current (Over) / Under Budget
Division of Technology		2,662,337	1,114,900	1,109,393	5,507	2,695,704	2,655,778	2,655,778	39,926
Personal Services	Purchase of Services	1,199,358	601,104	591,374	9,730	1,232,354	1,192,428	1,192,428	39,926
Materials, Supplies & Equipment		1,426,397	513,796	518,019	(4,223)	1,427,000	1,427,000	0	0
Managing Director		35,982	0	0	0	36,350	36,350	0	0
Personal Services		221,240	0	0	0	0	0	0	0
Police	Personal Services	50,000	0	0	0	0	0	0	0
Public Property	Personal Services	50,000	0	0	0	0	0	0	0
Office of Fleet Management	Purchase of Services	3,045,084	3,613,445	3,613,445	0	3,613,895	3,613,895	0	0
Personal Services	Purchase of Services	30,000	0	0	0	0	0	0	0
Water	Purchase of Services	7,599,400	4,841,397	4,262,670	578,727	8,542,626	8,004,037	538,589	538,589
Materials, Supplies & Equipment	Purchase of Services	2,373,099	1,167,109	1,002,952	164,157	2,745,986	2,207,397	538,589	538,589
Personal Services	Purchase of Services	1,485,460	560,072	266,651	293,421	1,500,000	1,500,000	0	0
Materials, Supplies & Equipment	Purchase of Services	3,740,841	3,114,216	2,993,067	121,149	4,296,640	4,296,640	0	0
Personal Services	Purchase of Services	319,825,528	154,077,980	158,757,778	(4,679,798)	295,985,623	291,004,117	14,851,679	8,900,173
Contributions, Indemnities & Taxes		90,082,434	44,871,386	43,921,555	949,831	97,735,000	95,460,825	5,054,240	2,780,065
Payments to Other Funds		83,934,605	73,708,612	80,730,960	(7,022,348)	104,737,838	102,926,043	6,878,860	5,067,065
Personal Services	Purchase of Services	38,522,597	35,496,982	34,105,263	1,391,719	48,343,785	46,573,249	2,821,579	1,051,043
Materials, Supplies & Equipment	Purchase of Services	0	1,000	0	1,000	100,000	5,000	97,000	2,000
Contributions, Indemnities & Taxes		107,285,892	0	0	0	46,039,000	46,039,000	0	0
Personal Services	Purchase of Services	77,494,134	50,369,559	50,254,617	114,942	80,680,965	80,680,965	0	0
Contributions, Indemnities & Taxes		395,261	185,328	70,386	114,942	374,965	374,965	0	0
Payments to Other Funds		72,514,878	49,254,475	49,254,475	0	73,806,000	73,806,000	0	0
Personal Services - Fringe Benefits		4,583,995	929,756	929,756	0	6,500,000	6,500,000	0	0
Contributions, Indemnities & Taxes		18,492,473	11,469,571	8,888,759	2,580,812	22,202,074	18,751,933	3,450,141	3,450,141
Revenue	Personal Services	9,522,608	5,280,559	4,960,711	329,848	10,876,074	10,876,074	705,989	705,989
Procurement	Purchase of Services	7,870,897	5,339,586	3,560,251	1,779,335	10,071,700	10,071,700	2,506,228	2,506,228
Sinking Fund	Personal Services	1,096,328	837,926	366,831	471,095	1,251,300	1,013,376	237,924	237,924
Debt Service	Purchase of Services	2,640	1,500	966	534	3,000	3,000	0	0
Procurement	Personal Services	174,986,552	101,415,300	101,415,300	0	174,254,100	178,254,100	(10,000,000)	(6,000,000)
Law	Purchase of Services	67,497	34,704	36,004	(1,300)	67,559	70,216	(2,657)	0
Debt Service	Personal Services	3,123,760	1,543,800	1,324,348	219,452	3,371,454	3,312,133	59,321	59,321
Procurement	Purchase of Services	2,375,138	1,146,708	1,148,323	(1,615)	2,577,266	2,517,945	59,321	59,321
Law	Materials, Supplies & Equipment	705,806	373,845	175,836	198,009	747,691	747,691	0	0
Total Water Fund		42,516	23,247	189	23,058	46,497	46,497	0	0
Personal Services		607,568,005	328,480,656	329,652,314	(1,181,658)	592,384,000	590,435,151	583,447,001	8,936,999
Personal Services - Fringe Benefits		106,316,935	53,296,898	51,731,305	1,565,593	113,337,686	109,213,796	6,395,408	4,123,890
Sub-Total Employee Compensation		72,514,878	49,254,475	49,254,475	0	73,806,000	73,806,000	0	0
Purchase of Services		178,831,813	102,551,373	100,985,780	1,565,593	187,415,204	183,017,796	6,395,408	4,123,890
Materials, Supplies & Equipment		98,438,849	84,109,356	88,865,162	(4,755,806)	122,098,124	112,713,036	9,385,088	7,573,293
Contributions, Indemnities & Taxes		43,438,264	39,472,371	37,465,350	2,007,021	53,974,572	52,204,036	3,059,503	1,288,967
Debt Service		4,586,635	932,256	930,722	1,534	6,603,000	6,506,000	97,000	2,000
Payments to Other Funds		174,986,552	101,415,300	101,415,300	0	174,254,100	178,254,100	(10,000,000)	(6,000,000)
		107,285,892	0	0	0	46,039,000	46,039,000	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
Water Fund
For the Period Ending December 31, 2008

Department	FY'08 Year-End Actual	Fiscal Year 2009				Fiscal Year 2009			
		Year to Date		Month End		Authorized Positions		Full Year	
		Target	Budget Plan	Actual	(Over) / Under Target Budget	Original Budget	Current Budget	Current Projection	Current Projection
Division of Technology	17	16	16	0	17	16	16	1	0
Managing Director	3	0	0	0	0	0	0	0	0
Office of Fleet Management	40	488	40	448	55	55	55	0	0
Water	1,763	1,796	1,766	30	1,988	1,857	1,848	140	9
Finance	4	4	2	2	5	5	5	0	0
Revenue	222	258	228	30	260	260	240	20	20
Procurement	2	2	2	0	2	2	2	0	0
Law	34	32	33	(1)	36	37	36	0	1
Total Water Fund	2,085	2,596	2,087	509	2,363	2,232	2,202	161	30

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 DECEMBER 31, 2008

AVIATION FUND
QUARTERLY REPORT

Quarterly City Managers Report
Fund Balance Summary
Aviation Fund

All Departments

For the Period Ending December 31, 2008

Category	FY'08 Year-End Actual	Fiscal Year 2009					
		Year to Date		Full Year		Current Projection for Revenues Over / (Under) Target Budget	
		Target Budget Plan	Actual	Actual Over / (Under) Target Budget	Current Target Budget Plan	Current Projection	Current Budget Projection
REVENUES							
Taxes							
Locally Generated Non - Tax Revenues	275,310,342	121,639,591	125,312,498	3,672,907	342,166,000	293,301,000	(48,862,000)
Other Governments	1,754,820	325,819	325,819	0	2,500,000	2,500,000	0
Revenues from Other Funds of City	10,786,368	0	0	0	1,500,000	990,000	(510,000)
Total Revenues and Other Sources	287,851,530	121,965,410	125,638,317	3,672,907	346,166,000	296,791,000	(49,372,000)
OBLIGATIONS / APPROPRIATIONS							
Personal Services	60,308,904	30,728,630	30,298,695	429,935	67,652,917	61,703,278	5,949,639
Personal Services - Employee Benefits	39,191,681	25,456,689	25,456,689	0	37,907,000	37,907,000	0
Sub-Total Employee Compensation	99,505,585	56,185,319	55,755,384	429,935	105,559,917	100,404,017	5,949,639
Purchase of Services	81,398,064	72,499,422	77,123,846	(4,624,424)	99,474,746	86,796,496	12,678,250
Materials, Supplies and Equipment	11,158,648	7,271,931	7,883,217	(611,286)	13,310,297	13,871,332	210,875
Contributions, Indemnities and Taxes	1,565,151	227,425	387,211	(159,786)	4,512,000	4,662,000	(150,000)
Debt Service	84,528,544	29,666,546	29,666,546	0	114,021,130	104,021,130	95,894,895
Payment to Other Funds	4,970,321	16,000,000	7,400,000	8,600,000	25,423,000	25,310,000	113,000
Advances and Miscellaneous Payments	0	0	0	0	0	0	0
Total Obligations / Appropriations	283,121,313	181,850,643	178,216,204	3,624,439	362,301,000	335,064,975	36,927,999
Operating Surplus / (Deficit)	4,730,217	(59,885,233)	(52,577,887)	7,307,346	(16,135,000)	(38,273,975)	(12,444,001)
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS							
Prior Year Fund Balance	42,583,166	-	-	-	59,124,000	61,412,636	2,288,636
Net Adjustments - Prior Years	14,099,253			0	15,000,000	15,000,000	0
Total Net Adjustments	56,682,419	0	0	0	74,124,000	76,412,636	2,288,636
Preliminary Year End Fund Balance	61,412,636	(59,885,233)	(52,577,887)	7,307,346	57,989,000	38,138,661	(10,155,365)
Deferred Revenue - Airline Rates & Charges (See Note 1)	0	0	0	0	0	0	0
Year End Fund Balance	61,412,636	(59,885,233)	(52,577,887)	7,307,346	57,989,000	38,138,661	(10,155,365)
							9,694,974

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

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

Quarterly City Managers Report
Analysis of Year-to-Date Variances
Aviation Fund
All Departments
For the Period Ending December 31, 2008

Category	Year to Date Variance Better / (Worse) Than Cur. Target	Reasons / Comments
<u>Revenues</u>		
Locally Generated Non-Tax	\$3.7	Variances are due to timing differences between projected revenues and actual receipts from: Concessions - (\$1.3) million, Space Rentals - \$4.7 million, Landing Fees - (\$0.1) million, Car Rental - \$0.7 million, Utilities - (\$0.7) million, International Terminal Charges - \$1.2 million, Passenger Facility Charges - (\$0.6) million and Misc. Revenues - (\$0.2) million.
Subtotal	\$3.7	
<u>Obligations / Appropriations</u>		
Personal Services	0.4	Variances: Police - \$0.2 million, Fire - \$0.1 million, and Law \$0.2 million are due to savings from vacancies and reduced overtime which is being partially offset by higher than projected overtime in Commerce of - (\$0.1) million.
Purchase of Services	(4.6)	Variances: Commerce - (\$4.6) million is the result of timing differences between the Target Budget Plan and the actual processing of various contracts for services including consultant services and repairs and maintenance.
Materials, Supplies & Equipment	(0.6)	Variances: Commerce - (\$1.0) million and Fleet Management - \$0.4 million is the result of timing differences between the Target Budget Plan and the actual processing of purchase orders for snow removal equipment, electrical supplies, computer equipment and office furniture.
Contributions, Indemnities & Taxes	(0.2)	Variance: Commerce - (\$0.2) million is the result of timing differences between the Target Budget Plan and the actual processing of payments for Delaware County taxes.
Payment to Other Funds	8.6	Variance: Commerce - \$8.6 million is the result of timing differences between the Target Budget Plan and the actual processing of payments for pay-as-you-go capital projects.
Subtotal	\$3.6	
Total	\$7.3	

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

Quarterly City Managers Report
Analysis of Projected Year-End Variances
Aviation Fund
All Departments
For the Period Ending December 31, 2008

Category	Full Year Proj. Variance Better / (Worse) Than Cur. Target	Reasons / Comments
<u>Revenues</u>		
	<u>Subtotal</u>	<u>\$0.0</u>
<u>Obligations / Appropriations</u>		
Personal Services	\$0.8	Variances: Police - \$0.7 million, Fleet Management - \$0.1 million and Law - \$0.2 million are due to savings from vacancies and a lower estimate of overtime which is being partially offset by higher projected costs for Fire - (\$0.2) million due to the recent arbitration award.
Materials, Supplies & Equipment	0.8	Variances: Commerce - \$0.9 million is the result of a lower projection for equipment purchase which is being partially offset by higher projected costs for Fire - (\$0.1) million due to the recent arbitration award.
Debt Service	8.1	Variance is due to savings from the deferral and or delay in borrowing for various capital projects.
	<u>Subtotal</u>	<u>\$9.7</u>
Total	\$9.7	

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
Non-Tax Revenue Summary
Aviation Fund
For the Period Ending December 31, 2008

Department	Fy08 Year-End Actual	Year to Date			Fiscal Year 2009			
		Target Budget Plan	Actual	Over / (Under) Target Budget	Original Budget	Current Target Budget Plan	Current Projection	Current Budget Over / (Under)
Local Non-Tax Revenues								
Fleet Management	24,582	10,000	0	(10,000)	20,000	20,000	5,000	(15,000)
Sale of Vehicles	24,582	10,000	0	(10,000)	20,000	20,000	5,000	(15,000)
Procurement	8,256	1,000	19,602	18,602	2,000	2,000	20,000	18,000
Miscellaneous	8,256	1,000	19,602	18,602	2,000	2,000	20,000	18,000
City Treasurer	4,366,910	592,091	592,091	0	2,500,000	2,561,000	2,561,000	61,000
Interest Earnings	4,366,910	592,091	592,091	0	2,500,000	2,561,000	2,561,000	61,000
Commerce - Division of Aviation	270,910,594	121,036,500	124,700,805	3,664,2305	339,644,000	290,718,000	290,718,000	(48,926,000)
Concessions	25,536,001	15,168,500	13,788,261	(1,380,239)	32,000,000	30,337,000	30,337,000	(1,663,000)
Space Rentals	84,832,620	45,694,500	50,426,035	4,731,535	109,644,000	91,389,000	91,389,000	(18,255,000)
Landing Fees	46,450,998	25,361,000	25,246,207	(114,793)	61,000,000	50,722,000	50,722,000	(10,278,000)
Parking	33,570,037	0	0	0	35,000,000	37,644,000	37,644,000	2,644,000
Car Rental	20,246,610	10,071,500	10,763,141	691,641	25,000,000	20,143,000	20,143,000	(4,857,000)
Payment in Aid - Terminal Bldg.	0	0	0	0	0	0	0	0
Sale of Utilities	4,475,911	2,320,500	1,666,839	(653,661)	5,000,000	4,641,000	4,641,000	(359,000)
Overseas Terminal Facility Charges	750	0	0	0	0	0	0	0
International Terminal Charges	18,688,314	9,280,500	10,478,465	1,197,965	22,000,000	18,561,000	18,561,000	(3,439,000)
Passenger Facility Charge	32,925,675	11,087,500	10,526,622	(560,878)	35,000,000	32,926,000	32,926,000	(2,074,000)
Miscellaneous	4,183,678	2,052,500	1,805,235	(247,265)	15,000,000	4,355,000	4,355,000	(10,645,000)
Total Local Non-Tax Revenue	275,310,342	121,639,591	126,312,498	3,672,907	342,166,000	293,301,000	293,304,000	(48,862,000)
Other Governments								
Commerce - Division of Aviation	1,754,820	325,819	325,819	0	2,500,000	2,500,000	2,500,000	0
State	0	0	0	0	0	0	0	0
Federal	1,754,820	325,819	325,819	0	2,500,000	2,500,000	2,500,000	0
Total Other Governments	1,754,820	325,819	325,819	0	2,500,000	2,500,000	2,500,000	0
Revenue from Other Funds								
Commerce - Division of Aviation	10,786,368	0	0	0	1,500,000	990,000	990,000	(510,000)
General Fund	896,394	0	0	0	1,500,000	990,000	990,000	(510,000)
Capital Projects Fund	9,889,974	0	0	0	0	0	0	0
Total Revenue from Other Funds	10,786,368	0	0	0	1,500,000	990,000	990,000	(510,000)
Total - All Sources	287,851,530	121,965,410	125,638,317	3,672,907	346,166,000	296,791,000	296,794,000	(49,372,000)
								3,000

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
Aviation Fund

For the Period Ending December 31, 2008

Department	FY'08 Year-End Actual	Year to Date			Fiscal Year 2009			Current Projection		
		Target Budget Plan	Actual	(Over) / Under Target Budget	Original Budget	Target Budget Plan	Current Projection	Current Budget	Target Budget	
Division of Technology										
Purchase of Services	264,437	323,974	328,889	(4,915)	694,000	694,000	694,000	0	0	0
Managing Director	264,437	323,974	328,889	(4,915)	694,000	694,000	694,000	0	0	0
Personal Services	359,595	0	0	0	0	0	0	0	0	0
Police	12,983,562	6,355,338	6,130,681	224,657	13,765,280	13,797,165	13,063,146	702,144	734,019	734,019
Personal Services	12,869,637	6,203,338	6,010,556	192,782	13,645,165	12,911,146	73,019	0	0	0
Purchase of Services	51,450	76,000	54,250	21,750	54,250	76,000	76,000	(21,750)	0	0
Materials, Supplies & Equipment	62,475	76,000	65,875	10,125	65,875	76,000	76,000	(10,125)	0	0
Fire	4,971,398	2,651,668	2,533,769	97,899	5,848,000	5,848,000	5,848,000	(328,000)	(328,000)	(328,000)
Personal Services	4,915,983	2,599,393	2,499,212	110,811	5,700,000	5,700,000	5,925,000	(225,000)	(225,000)	(225,000)
Purchase of Services	15,000	15,000	15,000	0	15,000	15,000	15,000	0	0	0
Materials, Supplies & Equipment	40,415	47,275	59,557	(12,282)	110,000	110,000	213,000	(103,000)	(103,000)	(103,000)
Payments to Other Funds	0	0	0	0	23,000	23,000	23,000	0	0	0
Public Property	15,689,300	26,900,000	26,900,000	0	26,900,000	26,900,000	19,900,000	7,000,000	0	0
Purchase of Services	15,689,300	26,900,000	26,900,000	0	26,900,000	26,900,000	19,900,000	7,000,000	0	0
Office of Fleet Management	4,325,308	3,008,229	430,120	8,133,573	8,133,573	8,007,537	126,036	126,036	126,036	126,036
Personal Services	1,149,862	584,221	552,283	1,227,573	1,227,573	1,101,537	126,036	126,036	126,036	126,036
Purchase of Services	590,994	291,064	281,072	29,992	598,000	598,000	598,000	0	0	0
Materials, Supplies & Equipment	2,884,452	2,563,064	2,211,874	351,190	6,308,000	6,308,000	6,308,000	0	0	0
Finance	44,204,503	28,446,625	28,446,625	0	44,565,000	44,565,000	44,565,000	0	0	0
Personal Services	157,891	0	0	0	37,907,000	37,907,000	37,907,000	0	0	0
Purchase of Services - Fringe Benefits	39,191,681	25,456,689	25,456,689	0	4,146,000	4,146,000	4,146,000	0	0	0
Contributions, Indemnities & Taxes	3,544,293	2,804,867	2,804,867	0	73,060	73,060	2,512,000	0	0	0
Sinking Fund	84,528,544	185,069	185,069	0	114,021,130	104,021,130	95,894,895	18,126,235	18,126,235	18,126,235
Debt Service	29,866,546	29,666,546	29,666,546	0	114,021,130	104,021,130	95,894,895	18,126,235	18,126,235	18,126,235
Procurement	70,262	36,654	36,651	3	74,160	74,160	74,160	(1,100)	0	0
Commerce - Division of Aviation	113,816,334	83,026,601	80,247,359	2,778,242	146,300,000	136,031,000	135,156,000	11,144,000	875,000	875,000
Personal Services	20,551,466	20,633,478	(72,012)	45,500,000	40,343,000	40,343,000	5,157,000	0	0	0
Purchase of Services	60,822,415	41,852,769	46,475,828	(4,623,059)	66,600,000	60,900,000	57,700,000	0	0	0
Materials, Supplies & Equipment	8,146,442	4,579,010	5,651,911	(966,901)	6,800,000	7,351,000	6,476,000	875,000	875,000	875,000
Contributions, Indemnities & Taxes	254,513	42,356	202,142	(159,786)	2,000,000	2,150,000	2,150,000	(150,000)	0	0
Payments to Other Funds	4,970,321	16,000,000	7,400,000	8,600,000	25,400,000	25,287,000	25,287,000	113,000	0	0
Law	1,808,070	995,888	887,455	2,000,947	2,000,947	2,000,947	1,842,263	158,684	158,684	158,684
Personal Services	1,362,031	753,558	603,515	150,043	1,507,119	1,507,119	1,348,435	158,684	158,684	158,684
Purchase of Services	421,175	235,748	263,940	(48,192)	467,496	467,496	467,496	0	0	0
Materials, Supplies & Equipment	24,864	6,582	0	6,582	26,332	26,332	26,332	0	0	0
Total Aviation Fund	283,121,313	181,850,643	178,216,204	3,634,439	362,301,000	335,064,975	325,373,001	36,927,999	9,691,974	9,691,974
Personal Services	60,308,904	30,282,630	30,282,695	429,935	67,652,917	62,497,017	61,703,278	5,949,639	793,739	793,739
Sub-Total Employee Compensation	39,191,681	25,456,689	25,456,689	0	37,907,000	37,907,000	37,907,000	0	0	0
Purchase of Services	99,500,585	56,185,319	55,755,384	429,935	105,559,917	100,404,017	99,610,278	5,949,639	793,739	793,739
Materials, Supplies & Equipment	81,398,064	72,499,422	77,123,846	(4,624,424)	99,474,746	86,796,496	12,676,250	0	0	0
Contributions, Indemnities & Taxes	11,158,648	7,271,931	7,883,217	(611,286)	13,310,207	13,871,332	20,875	772,000	772,000	772,000
Debt Service	1,565,151	227,425	387,211	(159,786)	4,512,000	4,662,000	(150,000)	0	0	0
Payments to Other Funds	84,528,544	29,666,546	29,666,546	0	114,021,130	104,021,130	95,894,895	18,126,235	18,126,235	18,126,235
	4,970,321	16,000,000	7,400,000	8,600,000	25,423,000	25,310,000	25,310,000	113,000	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 December 31, 2008

Department	Fy'08 Year-End Actual	Year to Date				Fiscal Year 2009			
		Target Budget Plan		(Over) Under Actual Target Budget		Authorized Positions		Current Projection	
		Month End	Actual	Original Budget	Target Budget	Current Budget	Target Budget	Current Budget	Target Budget
Managing Director									
Police	4	0	0	0	0	0	0	0	0
<i>Uniformed</i>	164	166	164	2	166	166	166	0	0
<i>Civilian</i>	155	155	153	2	155	155	155	0	0
Fire	9	11	11	0	11	11	11	0	0
<i>Uniformed</i>	60	63	64	(1)	71	71	71	0	0
<i>Civilian</i>	60	63	64	(1)	71	71	71	0	0
Office of Fleet Management	0	0	0	0	0	0	0	0	0
Procurement	20	22	20	2	23	22	20	3	2
Commerce - Division of Aviation	1	1	1	0	1	1	1	0	0
Law	780	788	784	4	916	840	788	128	52
Total Aviation Fund	19	23	20	3	21	23	21	0	2
	1,048	1,063	1,053	10	1,198	1,123	1,067	131	56

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 DECEMBER 31, 2008

**GRANTS REVENUE FUND
QUARTERLY REPORT**

Unanticipated Grants

FUNDS TAKEN FROM FINANCE'S UNANTICIPATED GRANTS REVENUE FUND - FY 2009
 FOR PERIOD OCTOBER 1, 2008 - DECEMBER 31, 2008

No.	Department	Amount	Grant Title	Source	Description
25	Fleet Management	96,200.00	Alternative Fuels Incentive Grant	PA Department of Environmental Protection	Set-up FY 2009 appropriation
51	City Planning Commission	80,000.00	Broad & Erie Transport Comm Dev Plan	U.S. Department of Transportation	Set-up FY 2009 appropriation
51	City Planning Commission	72,000.00	Broad St. Subway Study	U.S. Department of Transportation	New grant received
69	District Attorney	68,049.57	JABG X - Pretrial Prosecutor	U.S. Department of Justice	New grant received
69	District Attorney	54,477.00	Auto Theft Prevention	Auto Theft Prevention Authority	Set-up FY 2009 appropriation
84	1st Judicial District	12,002.20	Municipal Treatment Court Services	Miscellaneous Foundation/Trust Funding	New grant received
Total		382,728.77			

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2008

**CASH FLOW
FORECAST
FOR
FISCAL YEAR 2009**

CASH FLOW PROJECTIONS

OFFICE OF THE DIRECTOR OF FINANCE

EQUITY IN CON CASH

GENERAL FUND FY2009

FY 2009

Actual thru December

(Amounts in \$millions)

	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	Mar 31	April 30	May 31	June 30	Total	Accrued
REVENUES														
Property Taxes	9.7	6.4	6.5	5.2	5.2	10.7	27.2	199.4	101.7	22.4	7.7	10.0	412.0	0.0
Wage, Earnings, NP Tax	99.6	103.7	85.0	85.9	107.1	87.4	103.7	83.6	91.5	93.6	108.2	89.8	1,139.1	0.0
Realty Transfer Tax	14.8	16.7	12.6	10.0	6.7	8.9	11.1	7.4	9.2	9.9	10.5	10.8	128.6	0.0
Sales Tax	11.0	13.1	10.6	10.3	11.7	9.5	10.0	9.1	8.8	9.8	10.9	10.4	125.3	0.0
Business Privilege Tax	3.7	15.4	7.6	-2.7	17.1	5.7	18.0	138.8	122.0	33.6	365.6	0.0	365.6	0.0
Other Taxes	6.3	9.1	7.2	7.6	8.5	6.4	6.2	7.5	5.3	10.0	7.4	7.7	90.2	0.0
Locally Generated Non-tax	18.5	23.7	39.7	14.0	20.7	15.2	15.0	22.4	26.3	40.6	32.4	29.7	286.0	0.0
Other Governments-City	46.0	65.2	50.0	64.2	22.0	19.0	0.0	57.8	37.5	49.7	42.4	29.7	483.5	88.0
Other Governments-PY	0.0	23.9	16.7	-3.0	1.3	21.0	28.7	18.6	63.0	26.8	41.1	238.1	0.0	238.1
Other Governments	46.0	73.9	80.9	19.0	20.3	21.0	86.5	56.1	112.7	69.1	70.8	721.6	88.0	809.6
PICA Debt Service	-1.7	0.0	-13.6	-5.5	-10.9	0.0	-10.2	-6.1	-5.2	-5.6	-5.3	-70.5	0.0	-70.5
PICA City Account	31.3	0.0	33.8	49.8	32.5	0.0	46.0	29.4	32.8	27.3	33.1	26.4	342.3	9.8
Other Governments-PICA	28.6	0.0	20.2	44.3	21.6	0.0	35.8	23.3	27.5	21.8	26.6	21.1	271.8	9.8
Interfund Transfers	0.4	0.4	43.7	0.5	43.6	1.9	2.1	3.2	3.1	1.9	12.8	114.1	0.0	114.1
Total Current Revenue	234.6	242.0	314.8	266.3	199.3	219.1	239.8	446.9	348.8	448.4	405.0	299.4	3,664.3	97.8
Collection of 6-30-08/Govt.	85.5	45.2	0.0	6.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	136.9	0.0
Other Fund Balance Adj.	-8.0	-8.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-16.0	0.0
Non-budget Items													0.0	0.0
TOTAL CASH RECEIPTS	312.1	279.2	314.8	272.5	199.3	219.1	239.8	446.9	348.8	448.4	405.0	299.4	3,785.4	0.0

EXPENSES AND OBLIGATIONS														
Payroll	84.7	118.2	109.5	119.7	108.5	148.0	108.8	109.9	109.9	137.3	106.9	1,373.4	48.9	0.0
Employee Benefits	46.4	44.4	41.6	42.7	40.0	42.0	44.5	37.9	37.6	35.6	34.9	484.4	19.7	0.0
Pension	3.7	(2.3)	15.0	388.9	(1.1)	3.7	0.0	(1.0)	62.0	(1.9)	(3.0)	461.1	0.0	504.1
Purchases of Services	26.6	36.5	96.5	75.7	49.0	94.5	121.0	104.3	121.2	102.9	110.0	88.5	1,027.7	46.0
Materials, Equipment	5.2	2.7	9.4	5.7	4.9	7.4	7.0	7.0	6.5	6.8	6.9	76.8	5.2	86.1
Contributions, Indemnities	13.9	2.7	9.5	4.6	2.5	2.9	6.1	8.6	11.2	26.1	28.3	126.7	4.5	0.0
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	11.3	9.3	0.0
Debt Service-Long Term	16.1	4.5	10.2	0.1	8.3	5.5	10.7	7.3	9.1	4.7	11.5	99.0	0.0	99.0
Interfund Charges	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	31.5	0.0	31.5
Advances, Subsidies	0.0	22.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	22.7	0.0	0.0
Current Year Appropriation	196.6	229.8	273.8	263.5	602.1	305.5	299.0	272.6	292.5	333.0	326.5	319.8	3,714.8	118.8
Prior Year Encumbrances	52.3	36.0	25.2	10.3	7.1	15.0	14.9	3.5	6.5	3.6	4.2	184.2	<u>124.3</u>	178.3
Prior Year Vouchers Payable	59.4	26.2	6.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	92.2	<u>118.8</u>	92.2
TOTAL DISBURSEMENTS	308.3	292.0	305.6	273.8	609.2	320.5	313.9	276.2	299.0	338.5	330.1	324.1	3,991.2	0.0
Excess (Def) of Receipts over Disbursements	3.8	(12.8)	9.2	(1.3)	(409.9)	(101.4)	(74.0)	170.7	49.8	108.9	108.8	(24.7)	(205.8)	
Opening Balance TRANS	227.6	231.4	218.6	227.8	226.5	166.6	65.2	(8.8)	161.9	211.7	321.6	46.5	227.6	0.0
CLOSING BALANCE	231.4	218.6	227.8	226.5	166.6	65.2	(8.8)	161.9	211.7	321.6	46.5	21.8	21.8	

OFFICE OF THE DIRECTOR OF FINANCE
CASH FLOW PROJECTIONS
CONSOLIDATED CASH--ALL FUNDS--FY2009

FY2009

(Amounts in \$millions)

	Actual						Estimate						
	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	231.4	218.6	227.8	226.5	166.6	65.2	-8.8	161.9	211.7	321.6	46.5	21.8	
Grants Revenue	168.9	145.2	53.5	74.2	54.5	34.7	30.0	30.0	30.0	35.0	35.0	35.0	
Community Development	(13.2)	(4.8)	(8.8)	(11.3)	(11.3)	(11.3)	(9.0)	(9.0)	(9.0)	(7.0)	(7.0)	(7.0)	
Vehicle Rental Tax	5.7	6.3	4.3	4.7	5.0	5.4	5.7	6.0	6.3	6.6	4.1	4.4	
Other Funds	9.9	22.9	11.2	9.0	12.0	11.7	9.0	9.0	9.0	9.0	9.0	9.0	
TOTAL OPERATING FUNDS	402.7	388.2	288.0	303.1	226.8	105.7	26.9	197.9	248.0	365.2	87.6	63.2	
 Capital Improvement	 66.6	 61.0	 57.8	 46.6	 48.7	 37.0	 186.8	 178.8	 170.8	 162.8	 154.8	 146.8	
Industrial & Commercial Dev.	4.3	4.3	4.9	5.5	5.6	4.5	4.5	4.5	4.5	4.5	4.5	4.5	
TOTAL CAPITAL FUNDS	70.9	65.3	62.7	52.1	54.3	41.5	191.3	183.3	175.3	167.3	159.3	151.3	
 TOTAL FUND EQUITY	 473.6	 453.5	 350.7	 355.2	 281.1	 147.2	 218.2	 381.2	 423.3	 532.5	 246.9	 214.5	

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2008

METHODOLOGY FOR FINANCIAL REPORTING

QUARTERLY CITY MANAGERS REPORT

For the Period Ending December 31

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 December 31

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 December 31

METHODOLOGY FOR FINANCIAL REPORTING

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

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

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

C. Legal Compliance

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

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

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

QUARTERLY CITY MANAGERS REPORT

For the Period Ending December 31

METHODOLOGY FOR FINANCIAL REPORTING

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

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

D. CITY MANAGERS REPORTS

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

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

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

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

