

**City of Philadelphia**

# **Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2008**



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

In Cooperation with

**Office of the Director of Finance**

**Office of the Managing Director**

**November 17, 2008**

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

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

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## What is the Quarterly City Managers Report?

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

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

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

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

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

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

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

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

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

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

**City of Philadelphia**  
**QUARTERLY CITY MANAGERS REPORT**  
**FOR THE PERIOD ENDING September 30, 2008**

### **Introduction**

On November 7, 2008, Mayor Michael A. Nutter announced 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. These revisions were prompted by the unprecedented economic and financial environment currently engulfing governments, companies and individuals across the globe. This Quarterly City Manager's Report (QCMR) for the First Quarter FY09 contains new Target Budgets for revenues and expenditures for FY09 that reflect the revisions proposed by Mayor Nutter on November 7<sup>th</sup> 2008.

Beginning in late August of this year, subsequent to the transmittal of the QCMR for the 4<sup>th</sup> Quarter of FY08, the City began to see significant deterioration in revenues, notably in the Business Privilege Tax, and increases in pension costs resulting from the turmoil in equity markets that began earlier in the year. While Real Property, Sales, Parking and Amusement taxes came in at or above target budget levels and Wage taxes performed slightly below expectation, Business Privilege Tax receipts came in \$39.4 million below the target of \$438.2 million for FY08, a 9.1% drop. The size of this revenue contraction was significant, especially since the Administration had anticipated that growth for BPT revenues would be less than 1% in FY08. The severity of this revenue contraction alone reduced the revenue base over the FY09-13 FYP by \$300 million.

In addition to a reduced revenue base, the uncertain economy, manifesting itself in stock market downturns through FY08, increased the City's pension costs, at that time, by an estimated \$150 million over the current FYP. The downturn in equity markets through the end of FY2008 resulted in a 3.7% loss for the City's pension system; this was in sharp contrast to the 17% gain realized in FY07. In light of the volatility, anticipated POB savings were reduced at that time to reflect smaller anticipated savings and an additional one year delay in issuance, with savings scheduled to commence in FY11. On September 11, 2008, Mayor Nutter announced that the combined impact of just these two items would create a budget shortfall of \$450 million over the FYP. The Mayor also stated at that time that the economic situation could get worse over the ensuing weeks, since evidence collected by the Federal Reserve suggested that economic activity at the national and local level was faltering, inflation and unemployment were climbing, and general business conditions were weakening.<sup>1</sup>

During the first week of October, 2008, Mayor Nutter reported that the City was, at that time, projecting a budget gap of between \$650 million to \$850 million over the FYP. Further losses in revenues were anticipated, based on 1st Quarter FY09 receipts and the concern that the emerging recession would be severe and result in further revenue contraction. At the end of September 2008, Real Estate Transfer tax collections were 8.7% lower than budget estimate, while Sales Tax collections were 1.8% lower than the budget estimate. The situation worsened considerably through October 2008: for example, Real Estate Transfer tax collections were only at 60% of FY09 budget estimate for the month.

On November 7<sup>th</sup> the Administration announced that it was revising the FY09 Operating Budget and

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<sup>1</sup> *Federal Reserve Board Summary of Commentary on Current Economic Conditions by Federal Reserve District, September 3, 2008*

the FY09-13 Five-Year Financial and Strategic Plan to address a projected \$108 million FY09 shortfall and a projected \$1.035 billion shortfall over the life of the FYP. This action was necessary due to a projected loss of approximately \$100 million in local taxes for FY09 that is the direct result of the unfolding contraction in local and national economic activity.

To address the projected shortfall in FY09, the Administration is implementing a series of revisions to the FY09 Budget that can be summarized as a reduction in overall revenues of \$57.3 million and a reduction in expenditures of \$98.3 million. The result of these two reductions is a new target fund balance for FY09 of \$41 million. This is a \$21.5 million reduction from the FY09 Adopted Budget Fund Balance of \$62.5 million. The change in fund balance represents a 0.55% variance from the Total Revenue and Other Sources included in the FY09 Adopted FY09 Budget. This QCMR reflects the changes resulting from these revisions, including the dissolution of the Productivity Bank. The detail of these revisions will be submitted to PICA under separate cover

Current national and international forecasts suggest that a recession has already started. While CBO is now forecasting slower economic growth<sup>2</sup>, Blue Chip Economic Indicators consensus forecasts, published November 10<sup>th</sup> 2008, now show an actual contraction in US Gross Domestic Product for calendar year 2009. Increasingly, the economic consensus seems to suggest the emerging economic contraction will be much more severe than captured in current forecasts. As the Financial Times noted “*the US economy appears to be plunging into what many experts believe will be its worst recession since 1982*” with one former Federal Reserve Vice-Chairman commenting *it looks to me like the economy has fallen off a cliff*<sup>3</sup>

The current economic indicators have just begun to reflect the extraordinary credit and equities crisis that has gripped global financial markets in September and October of 2008. Moving forward, we are now assuming that the nation’s economy will contract by 0.4% in FY09, with a modest economic rebound beginning in FY10 and continuing through FY13. Locally the forecast now assumes that the Philadelphia economy grows at about the same rate as the nation in FY09, that Philadelphia metro housing prices drop by an average 10% in FY09 and stabilize in FY10 and that Philadelphia generally performs about the same as the nation with respect to employment losses and unemployment growth during this recession. These current forecasts of economic activity for FY09 have been incorporated in the revisions to revenues for the FY09 Operating Budget and the revised Target Budgets for locally generated revenues that are included in this QCMR.

**Stephen J. Agostini  
Budget Director  
Office of Budget and Program Evaluation  
Office of the Director of Finance  
City of Philadelphia  
November 17, 2008**

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<sup>2</sup> Congressional Budget Office, *The Budget and Economic Outlook: An Update*, September 2008

<sup>3</sup> *Financial Times*, October 20, 2008

**TABLE FB-1**  
**QUARTERLY CITY MANAGERS REPORT**  
**FUND BALANCE SUMMARY**  
**GENERAL FUND**  
**FOR THE PERIOD ENDING SEPTEMBER 30 2008**  
 (000 Omitted)

| Category   | FY 08<br>Actual  | YEAR TO DATE             |                  |                               | FISCAL YEAR 2009  |                  |                       | Current Projection for<br>Revenues Over (Under)<br>Adopt. Budget Target Budget |
|--|------------------|--------------------------|------------------|-------------------------------|-------------------|------------------|-----------------------|--|
|  |                  | Target<br>Budget<br>Plan | Actual           | Over (Under)<br>Target Budget | Adopted<br>Budget | Target<br>Budget | Current<br>Projection |  |
| <b>REVENUES</b>  |                  |                          |                  |                               |                   |                  |                       |  |
| Taxes  | 2,396,499        | 405,674                  | 430,372          | 24,698                        | 2,425,029         | 2,324,932        | 2,324,932             | (100,097)  |
| Locally Generated Non - Tax Revenues                     | 265,764          | 80,565                   | 81,932           | 1,347                         | 254,017           | 300,156          | 300,156               | 46,139   |
| Revenues from Other Governments                          | 772,130          | 245,677                  | 167,309          | (78,368)                      | 812,965           | 809,601          | 809,601               | (3,364)  |
| Other Govts. - PICA City Account (1)                     | 261,237          | 70,617                   | 40,252           | (30,365)                      | 282,471           | 281,611          | 281,611               | (860)  |
| Sub-Total Other Governments                              | 1,033,367        | 316,294                  | 207,561          | (108,733)                     | 1,095,436         | 1,091,212        | 1,091,212             | (4,224)  |
| Revenues from Other Funds of City                        | 27,212           | 0                        | 0                | 0                             | 113,238           | 114,109          | 114,109               | 871  |
| Other Sources  | 0                | 0                        | 0                | 0                             | 0                 | 0                | 0                     | 0  |
| <b>Total Revenue and Other Sources</b>                   | <b>3,722,842</b> | <b>802,553</b>           | <b>719,865</b>   | <b>(82,688)</b>               | <b>3,887,720</b>  | <b>3,830,409</b> | <b>3,830,409</b>      | <b>(57,311)</b>  |
| <b>OBLIGATIONS / APPROPRIATIONS</b>                      |                  |                          |                  |                               |                   |                  |                       |  |
| Personal Services  | 1,390,720        | 336,024                  | 322,288          | 13,736                        | 1,415,816         | 1,414,151        | 1,414,151             | 1,666  |
| Personal Services - Employee Benefits                    | 983,039          | 137,945                  | 142,286          | (4,340)                       | 1,004,944         | 965,188          | 965,188               | 39,756   |
| Sub-Total Employee Compensation                          | 2,373,759        | 473,970                  | 464,574          | 9,396                         | 2,420,760         | 2,379,338        | 2,379,338             | 41,422   |
| Purchase of Services                                     | 1,188,737        | 780,028                  | 796,020          | (15,991)                      | 1,198,334         | 1,172,011        | 1,172,011             | 26,323   |
| Materials, Supplies and Equipment                        | 92,098           | 41,427                   | 44,720           | (3,293)                       | 92,961            | 85,747           | 85,747                | 7,214  |
| Contributions, Indemnities and Taxes                     | 120,957          | 31,236                   | 33,351           | (2,115)                       | 123,843           | 130,994          | 130,994               | (7,151)  |
| Debt Service   | 87,161           | 30,837                   | 30,837           | 0                             | 111,146           | 111,146          | 111,146               | 0  |
| Payments to Other Funds                                  | 24,821           | 572                      | 572              | 0                             | 44,714            | 31,558           | 31,558                | 13,156   |
| Advances & Miscellaneous Payments                        | 32,310           | 22,653                   | 22,653           | 0                             | 39,955            | 22,653           | 22,653                | 17,302   |
| <b>Total Obligations / Appropriations</b>                | <b>3,919,842</b> | <b>1,380,723</b>         | <b>1,392,727</b> | <b>(12,003)</b>               | <b>4,031,712</b>  | <b>3,933,446</b> | <b>3,933,446</b>      | <b>98,266</b>  |
| <b>Operating Surplus (Deficit)</b>                       | <b>(197,000)</b> | <b>(578,170)</b>         | <b>(672,862)</b> | <b>(94,692)</b>               | <b>(143,992)</b>  | <b>(103,037)</b> | <b>(103,037)</b>      | <b>40,955</b>  |
| <b>OPERATIONS IN RESPECT TO<br/>PRIOR FISCAL YEARS</b>   |                  |                          |                  |                               |                   |                  |                       |  |
| Net Adjustments - Prior Years                            | 18,655           | 0                        | 24,500           | 24,500                        | 24,500            | 24,500           | 24,500                | 0  |
| Fund for Contingencies                                   |                  |                          |                  |                               |                   |                  |                       | 0  |
| <b>Operating Surplus/(Deficit) &amp; Prior Year Adj.</b> | <b>(178,345)</b> | <b>(578,170)</b>         | <b>(672,862)</b> | <b>(94,692)</b>               | <b>(119,492)</b>  | <b>(78,537)</b>  | <b>(78,537)</b>       | <b>40,955</b>  |
| Prior Year Fund Balance                                  | 297,869          | 0                        | 182,032          | 119,524                       | 119,524           | 119,524          | 119,524               | (62,508)   |
| <b>Year End Fund Balance</b>                             | <b>119,524</b>   | <b>(578,170)</b>         | <b>(672,862)</b> | <b>(94,692)</b>               | <b>62,540</b>     | <b>40,986</b>    | <b>40,986</b>         | <b>(21,554)</b>  |

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

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

**City of Philadelphia**

**Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2008**

**GENERAL FUND  
REVENUES**

**Summary Table R-1**  
**Analysis of Tax Revenue**  
**QUARTERLY CITY MANAGERS REPORT**  
**GENERAL FUND**  
**FOR THE PERIOD ENDING SEPTEMBER 30, 2008**  
**Amounts in Millions**

| Tax   | Forecast<br>Better Than<br>TB Plan   | Forecast<br>Worse Than<br>TB Plan | Net<br>Variance | Reasons/ Comments |
|---|--|-----------------------------------|-----------------|-------------------|
| <b>City Wage Tax</b>  | <b>FY 2008 Base</b><br>FY 2008 Estimated Actual : \$1,201.1<br>FY 2008 Actual: \$1,184.8<br>Decrease: (\$16.3)<br><br><b>FY 2008 to FY 2009 Base Growth Rate:</b><br>5/08 Estimated Growth Rate: 4.0%<br>Current Estimated Growth Rate: 3.0% |                                   |                 |                   |
|   | <b>FY 2008 Tax Rate: Res.: 2.76% City , 1.5% PICA : Non-Res.: 3.7557% City</b><br><b>FY 2009 Tax Rate: Res.: 2.48% City , 1.5% PICA : Non-Res.: 3.5392% City</b><br>The rate reductions are effective July 1                                 |                                   |                 |                   |
| <b>Real Estate Tax</b>  | <b>FY 2008 Base</b><br>FY 2008 Estimated Actual : \$394.5<br>FY 2008 Actual: \$402.8<br>Increase: \$8.3<br><br><b>FY 2008 to FY 2009 Base Growth Rate:</b><br>5/08 Estimated Growth Rate: 4.3%<br>Current Estimated Growth Rate: 4.9%        |                                   |                 |                   |
|   | <b>FY 2008 Tax Rate: 33.05 mills City plus 49.59 mills School District Total 82.64 mills</b><br><b>FY 2009 Tax Rate: 33.05 mills City plus 49.59 mills School District Total 82.64 mills</b>   |                                   |                 |                   |
| <b>Business Privilege Tax</b>                                     | <b>FY 2008 Base</b><br>FY 2008 Estimated Actual : \$438.2<br>FY 2008 Actual: \$398.8<br>Decrease: (\$39.4)<br><br><b>FY 2008 to FY 2009 Base Growth Rate:</b><br>5/08 Estimated Growth Rate: 4.0%<br>Current Estimated Growth Rate: (2%)     |                                   |                 |                   |
|   | <b>FY 2008 Tax Rate: 1.554 mills on gross receipts and 6.5% of net income</b><br><b>FY 2009 Tax Rate: 1.415 mills on gross receipts and 6.45% of net income</b>  |                                   |                 |                   |
| <b>Sales Tax</b>  | <b>FY 2008 Base</b><br>FY 2008 Estimated Actual: \$135.9<br>FY 2008 Actual: \$137.3<br>Increase: \$1.4<br><br><b>FY 2008 to FY 2009 Base Growth Rate:</b><br>5/08 Estimated Growth Rate: 2.5%<br>Current Estimated Growth Rate: (3.1%)       |                                   |                 |                   |
|   | <b>FY 2008 Tax Rate: 1%</b><br><b>FY 2009 Tax Rate: 1%</b>   |                                   |                 |                   |
| <b>Real Estate Transfer Tax</b>                                   | <b>FY 2008 Base</b><br>FY 2008 Estimated Actual: \$185<br>FY 2008 Actual: \$184<br>Decrease: (\$1)<br><br><b>FY 2008 to FY 2009 Base Growth Rate:</b><br>5/08 Estimated Growth Rate: 1%<br>Current Estimated Growth Rate: (15.8%)            |                                   |                 |                   |
|   | <b>FY 2008 Tax Rate: 3%</b><br><b>FY 2009 Tax Rate: 3%</b>   |                                   |                 |                   |
| <b>Other Taxes</b>  |  |                                   |                 |                   |
| Total Variance From TB Plan                                       | \$0.0  | \$0.0                             | \$0.0           |                   |
| Difference between FY 2008 Adopted Budget and Target Budget Plan. | \$20.4   | \$0.0                             | \$20.4          |                   |
| Total Variance From Budget  | \$20.4   | \$0.0                             | \$20.4          |                   |

**TABLE R-2**  
**QUARTERLY CITY MANAGERS REPORT**  
**TAX REVENUE SUMMARY**  
**GENERAL FUND**  
FOR THE PERIOD ENDING SEPTEMBER 30, 2008  
(000 Omitted)

| Category  | FY 08<br>Actual | YEAR TO DATE     |         |                               | FISCAL YEAR 2009  |                  |  |
|---|-----------------|------------------|---------|-------------------------------|-------------------|------------------|--|
|   |                 | Target<br>Budget | Actual  | Over (Under)<br>Target Budget | Adopted<br>Budget | Target<br>Budget | Bureau<br>Projection   |
|   |                 | Budget           | Budget  | Budget                        | Budget            | Budget           | Bud. Bur. Projection<br>Over (Under)<br>Budget Target Budget |
| <b>TAX REVENUES</b>   |                 |                  |         |                               |                   |                  |  |
| <b>Wage &amp; Earnings</b>                                      |                 |                  |         |                               |                   |                  |  |
| <b>Current</b>  | 1,176,556       | 270,033          | 284,399 | 14,366                        | 1,136,881         | 1,115,837        | (21,044)   |
| <b>Prior</b>  | 8,267           | 2,628            | 2,437   | (191)                         | 6,000             | 12,000           | 6,000  |
| <b>Total</b>  | 1,184,823       | 272,661          | 286,836 | 14,175                        | 1,142,881         | 1,127,837        | (15,044)   |
| <b>Real Property</b>  |                 |                  |         |                               |                   |                  |  |
| <b>Current</b>  | 366,459         | 9,516            | 11,004  | 1,488                         | 375,358           | 380,626          | 5,268  |
| <b>Prior</b>  | 36,330          | 10,668           | 11,539  | 871                           | 36,000            | 42,000           | 6,000  |
| <b>Total</b>  | 402,789         | 20,184           | 22,543  | 2,359                         | 411,358           | 422,626          | 11,268   |
| <b>Business Privilege</b>                                       |                 |                  |         |                               |                   |                  |  |
| <b>Current</b>  | 376,133         | 8,995            | 11,110  | 2,115                         | 405,514           | 359,816          | (45,698)   |
| <b>Prior</b>  | 22,694          | 5,350            | 6,626   | 1,276                         | 36,000            | 25,000           | (11,000)   |
| <b>Total</b>  | 398,827         | 14,345           | 17,736  | 3,391                         | 441,514           | 384,816          | (56,698)   |
| <b>Sales</b>  |                 |                  |         |                               |                   |                  |  |
| <b>Current &amp; Prior</b>                                      | 137,275         | 32,984           | 34,696  | 1,712                         | 139,283           | 133,000          | (6,283)  |
| <b>Total</b>  | 137,275         | 32,984           | 34,696  | 1,712                         | 139,283           | 133,000          | (6,283)  |
| <b>Real Estate Transfer</b>                                     |                 |                  |         |                               |                   |                  |  |
| <b>Current &amp; Prior</b>                                      | 184,048         | 41,850           | 44,074  | 2,224                         | 186,850           | 155,000          | (31,850)   |
| <b>Total</b>  | 184,048         | 41,850           | 44,074  | 2,224                         | 186,850           | 155,000          | (31,850)   |
| <b>Net Profits</b>  |                 |                  |         |                               |                   |                  |  |
| <b>Parking</b>  | 12,502          | 909              | 1,462   | 553                           | 13,685            | 11,359           | (2,326)  |
| <b>Parkng</b>   | 55,459          | 16,767           | 16,648  | (119)                         | 69,300            | 69,000           | (300)  |
| <b>Amusement</b>  | 17,984          | 5,345            | 5,289   | (56)                          | 17,287            | 18,432           | 1,145  |
| <b>Other</b>  | 2,792           | 630              | 1,088   | 458                           | 2,871             | 2,862            | (9)  |
| <b>TOTAL TAX REVENUE</b>  | 2,396,499       | 405,674          | 430,372 | 24,698                        | 2425,029          | 2,324,932        | (100,097)  |
| <b>Analysis of City/PICA Wage, Earnings and Net Profits Tax</b> |                 |                  |         |                               |                   |                  |  |
| City Wage & Earnings Tax  | 1,184,823       | 272,661          | 286,836 | 14,175                        | 1,142,881         | 1,127,837        | (15,044)   |
| PICA Wage & Earnings Tax  | 333,869         | 83,220           | 86,789  | 3,569                         | 341,884           | 343,885          | 2,001  |
| Total Wage & Earnings Tax                                       | 1,518,692       | 355,881          | 373,625 | 17,744                        | 1,484,765         | 1,471,722        | (13,043)   |
| City Net Profits Tax  | 12,502          | 909              | 1,462   | 553                           | 13,685            | 11,359           | (2,326)  |
| PICA Net Profits Tax  | 7,949           | 655              | 109     | (546)                         | 11,049            | 8,187            | (2,862)  |
| Total Net Profits Tax   | 20,451          | 1,564            | 1,571   | 7                             | 24,734            | 19,546           | (5,188)  |
| PICA Wage & Earnings Tax  | 333,869         | 83,220           | 86,789  | 3,569                         | 341,884           | 343,885          | 2,001  |
| PICA Net Profits Tax  | 7,949           | 655              | 109     | (546)                         | 11,049            | 8,187            | (2,862)  |
| Total PICA Wage, Earnings & Net                                 | 341,818         | 83,875           | 86,898  | 3,023                         | 352,933           | 352,072          | (861)  |
| less: PICA Net Debt Service                                     | 80,581          | 0                | 0       | 0                             | 70,462            | 70,462           | 0  |
| equals: PICA City Account                                       | 261,237         | 83,875           | 86,898  | 3,023                         | 282,471           | 281,610          | (861)  |

Summary Table R-3  
**Analysis of Locally Generated Non-Tax Revenue and Revenue From Other Governments**  
**QUARTERLY CITY MANAGERS REPORT**  
**GENERAL FUND**  
**FOR THE PERIOD ENDING SEPTEMBER 30, 2008**

Amounts in Millions

| Non-Tax Revenue  | Forecast               | Forecast              | Reasons/ Comments |
|--|------------------------|-----------------------|-------------------|
|  | Better Than<br>TB Plan | Worse Than<br>TB Plan |                   |
| Total Variance From TB Plan  | \$0.0                  | \$0.0                 | \$0.0             |
| Difference between FY 2009 Adopted Budget<br>and Target Budget Plan. |                        |                       |                   |
| Total Variance From Budget   | \$0.0                  | \$0.0                 | \$0.0             |
| Other Revenue Sources<br>and Adjustments                             | Forecast               | Forecast              | Reasons/ Comments |
|  | Better Than<br>TB Plan | Worse Than<br>TB Plan |                   |
| Net Revenue from Other Funds   |                        |                       |                   |
| Net Adjustments - Prior Years  |                        |                       |                   |
| <b>TOTAL OTHER SOURCES</b>   | <b>\$0.0</b>           | <b>\$0.0</b>          | <b>\$0.0</b>      |

**TABLE R-4**  
**QUARTERLY CITY MANAGERS REPORT**  
**NON - TAX REVENUE SUMMARY**  
**GENERAL FUND**  
**FOR THE PERIOD ENDING SEPTEMBER 30, 2008**  
(000 omitted)

| Category                               | FY 08<br>Actual | YEAR TO DATE     |               | FISCAL YEAR 2009 |                               | FULL YEAR        |                       |
|--|-----------------|------------------|---------------|------------------|-------------------------------|------------------|-----------------------|
|  |                 | Target<br>Budget | Actual        | Actual           | Over (Under)<br>Target Budget | Target<br>Budget | Current<br>Projection |
| <b>LOCAL NON - TAX REVENUES</b>        |                 |                  |               |                  |                               |                  |                       |
| <b>Office of Technology</b>            | <b>15,133</b>   | <b>4,040</b>     | <b>4,078</b>  | <b>38</b>        | <b>13,395</b>                 | <b>16,160</b>    | <b>2,765</b>          |
| Cable TV Franchise Fees                | 14,023          | 3,763            | 3,750         | (3)              | 12,300                        | 15,050           | 15,050                |
| Other                                  | 1,110           | 278              | 318           | 41               | 1,095                         | 1,110            | 1,110                 |
| <b>Police</b>                          | <b>4,328</b>    | <b>550</b>       | <b>443</b>    | <b>(107)</b>     | <b>1,770</b>                  | <b>3,270</b>     | <b>3,270</b>          |
| <b>Streets</b>                         | <b>6,997</b>    | <b>3,252</b>     | <b>1,859</b>  | <b>(1,383)</b>   | <b>8,340</b>                  | <b>8,094</b>     | <b>8,094</b>          |
| San. Collection Fee-PHA                | 1,237           | 743              | 405           | (388)            | 1,350                         | 1,350            | 0                     |
| Survey Charges                         | 766             | 638              | 149           | (489)            | 1,770                         | 1,160            | (610)                 |
| Recycling Revenue                      | 1,817           | 437              | 137           | (256)            | 1,750                         | 2,500            | 2,500                 |
| Other                                  | 3,177           | 1,434            | 1,178         | (256)            | 3,470                         | 3,084            | (386)                 |
| <b>Fire</b>                            | <b>27,802</b>   | <b>7,675</b>     | <b>7,810</b>  | <b>135</b>       | <b>30,500</b>                 | <b>31,000</b>    | <b>500</b>            |
| Emergency Medical Service Fees         | 27,626          | 7,550            | 7,633         | 133              | 30,200                        | 30,700           | 500                   |
| Other                                  | 176             | 125              | 127           | 2                | 300                           | 300              | 0                     |
| <b>Public Health (1)</b>               | <b>11,122</b>   | <b>2,122</b>     | <b>1,778</b>  | <b>(344)</b>     | <b>10,608</b>                 | <b>10,894</b>    | <b>286</b>            |
| Recreation                             | 147             | 49               | 22            | (27)             | 194                           | 8,150            | 0                     |
| Luxury Box Revenue                     | 0               | 0                | 0             | 0                | 0                             | 8,000            | 0                     |
| Stadium- Other                         | 69              | 49               | 22            | (27)             | 194                           | 150              | (44)                  |
| Non--Stadium - Other                   | 78              | 0                | 0             | 0                | 0                             | 0                | 0                     |
| <b>Public Property</b>                 | <b>7,635</b>    | <b>3,577</b>     | <b>3,101</b>  | <b>(476)</b>     | <b>13,358</b>                 | <b>12,136</b>    | <b>(1,222)</b>        |
| PATCO Lease Payment                    | 3,879           | 0                | 0             | 0                | 3,158                         | 3,036            | (122)                 |
| Rent from Real Estate                  | 396             | 350              | 96            | (254)            | 1,100                         | 600              | (500)                 |
| Sale/Lease of Capital Assets           | 2,960           | 2,500            | 2,494         | (6)              | 6,000                         | 6,000            | 0                     |
| Other                                  | 400             | 727              | 511           | (216)            | 3,100                         | 2,500            | (600)                 |
| <b>Human Services (1)</b>              | <b>4,563</b>    | <b>1,125</b>     | <b>1,196</b>  | <b>71</b>        | <b>4,500</b>                  | <b>4,500</b>     | <b>0</b>              |
| Licenses & Inspections                 | 45,759          | 7,779            | 8,757         | 978              | 45,863                        | 49,128           | 3,265                 |
| Records                                | 16,373          | 3,848            | 3,384         | (454)            | 18,990                        | 18,490           | (500)                 |
| Recording of Legal Instruments         | 9,515           | 2,250            | 2,087         | (163)            | 11,000                        | 10,500           | (500)                 |
| Other                                  | 6,856           | 1,598            | 1,307         | (291)            | 7,990                         | 7,990            | 0                     |
| <b>Finance</b>                         | <b>33,143</b>   | <b>24,512</b>    | <b>25,143</b> | <b>631</b>       | <b>10,140</b>                 | <b>45,029</b>    | <b>45,029</b>         |
| Burglar Alarm Fees & Licenses          | 3,175           | 875              | 1,090         | 215              | 3,500                         | 3,677            | 3,677                 |
| Solid Waste Code Violations (SWEEP)    | 5,664           | 637              | 627           | (10)             | 2,550                         | 2,710            | 177                   |
| Employee Health Benefit Charges        | 1,479           | 0                | 327           | 327              | 2,090                         | 2,090            | 0                     |
| PGW Loan Repayment                     | 22,500          | 22,500           | 22,500        | 0                | 22,500                        | 22,500           | 0                     |
| Other                                  | 3,426           | 500              | 599           | 99               | 2,000                         | 14,052           | 12,052                |
| <b>Revenue</b>                         | <b>2,795</b>    | <b>325</b>       | <b>436</b>    | <b>111</b>       | <b>3,060</b>                  | <b>2,950</b>     | <b>(110)</b>          |
| Non-Profit Contribution Program        | 2,110           | 100              | 175           | 75               | 2,610                         | 2,500            | (110)                 |
| Other                                  | 685             | 225              | 261           | 36               | 450                           | 450              | 0                     |
| <b>City Treasurer</b>                  | <b>24,202</b>   | <b>2,900</b>     | <b>1,649</b>  | <b>(1,281)</b>   | <b>21,600</b>                 | <b>11,600</b>    | <b>(10,000)</b>       |
| Interest Earnings                      | 23,804          | 2,750            | 1,568         | (1,182)          | 21,000                        | 11,000           | (10,000)              |
| Other                                  | 398             | 150              | 81            | (69)             | 600                           | 600              | 0                     |
| <b>Clerk of Quarter Sessions</b>       | <b>5,480</b>    | <b>2,006</b>     | <b>1,437</b>  | <b>(569)</b>     | <b>8,025</b>                  | <b>8,025</b>     | <b>0</b>              |
| <b>Register of Wills</b>               | <b>3,605</b>    | <b>1,049</b>     | <b>975</b>    | <b>(74)</b>      | <b>4,194</b>                  | <b>4,194</b>     | <b>0</b>              |
| <b>Sheriff</b>                         | <b>11,775</b>   | <b>2,638</b>     | <b>3,848</b>  | <b>1,211</b>     | <b>10,550</b>                 | <b>10,550</b>    | <b>0</b>              |
| <b>First Judicial District</b>         | <b>29,776</b>   | <b>8,788</b>     | <b>7,201</b>  | <b>(1,587)</b>   | <b>35,050</b>                 | <b>34,800</b>    | <b>(250)</b>          |
| Court Costs, Fees and Charges          | 16,343          | 5,125            | 4,121         | (1,004)          | 20,500                        | 20,500           | 0                     |
| Code Violation Fines                   | 2,945           | 813              | 851           | 39               | 3,250                         | 3,250            | 0                     |
| Moving Violation Fines (Traffic Court) | 9,419           | 2,500            | 2,175         | (325)            | 10,250                        | 10,000           | (250)                 |
| Other                                  | 1,069           | 300              | 54            | (296)            | 1,050                         | 1,050            | 0                     |
| All Other                              | 15,128          | 4,352            | 8,795         | 4,443            | 13,880                        | 21,186           | 7,306                 |
| <b>TOTAL LOCAL NON - TAX REVENUE</b>   | <b>265,764</b>  | <b>80,585</b>    | <b>81,932</b> | <b>1,347</b>     | <b>254,017</b>                | <b>300,156</b>   | <b>46,139</b>         |

(1) See Table R-5 for detail.

**TABLE R-4**  
**QUARTERLY CITY MANAGERS REPORT**  
**NON - TAX REVENUE SUMMARY**  
**GENERAL FUND**  
**FOR THE PERIOD ENDING SEPTEMBER 30, 2008**  
(000 omitted)

| Category                                | FY 08<br>Actual  | YEAR TO DATE     |                | FISCAL YEAR 2009                        |                   | FISCAL YEAR 2009 |                       |
|---|------------------|------------------|----------------|---|-------------------|------------------|-----------------------|
|   |                  | Target<br>Budget | Actual         | Actual<br>Over (Under)<br>Target Budget | Adopted<br>Budget | Target<br>Budget | Current<br>Projection |
| <b>OTHER GOVERNMENTS</b>                |                  |                  |                |   |                   |                  |                       |
| PICA City Account (1)                   | 261,237          | 70,617           | 40,252         | (30,365)                                | 282,471           | 281,611          | (860)                 |
| Police                                  | 9,529            | 0                | 4,910          | 4,910                                   | 17,260            | 17,260           | 0                     |
| State Reimbursement-Police Training     | 4,600            | 0                | 0              | 0                                       | 2,350             | 2,350            | 0                     |
| State Reimbursement-Police on Patrol    | 4,929            | 0                | 4,910          | 4,910                                   | 14,910            | 14,910           | 0                     |
| Public Health (2)                       | 50,984           | 14,642           | 7,724          | (6,918)                                 | 58,934            | 58,570           | (364)                 |
| Public Property                         | 18,000           | 0                | 0              | 0                                       | 18,000            | 18,000           | 0                     |
| PGW Rental                              | 18,000           | 0                | 0              | 0                                       | 18,000            | 18,000           | 0                     |
| SEPTA Fixed Rent                        | 0                | 0                | 0              | 0                                       | 0                 | 0                | 0                     |
| SEPTA Debt Service                      | 0                | 0                | 0              | 0                                       | 0                 | 0                | 0                     |
| Human Services (2)                      | 556,126          | 141,831          | 67,258         | (74,573)                                | 556,024           | 572,324          | 16,300                |
| Finance                                 | 61,596           | 60,363           | 59,980         | (383)                                   | 84,354            | 61,613           | (27,741)              |
| State Pension Fund Aid (Act 205)        | 59,609           | 60,000           | 59,609         | (391)                                   | 60,000            | 59,609           | (391)                 |
| State Police Fines                      | 1,083            | 250              | 280            | 30                                      | 1,000             | 1,000            | 0                     |
| PGW Loan Repayment                      | 0                | 0                | 0              | 0                                       | 22,500            | 0                | (22,500)              |
| Other                                   | 904              | 113              | 91             | (22)                                    | 854               | 1,004            | 150                   |
| Revenue                                 | 28,698           | 3,250            | 1,793          | (1,457)                                 | 25,010            | 28,007           | 2,997                 |
| Parking Violation Fines (Net PPA)       | 28,663           | 3,250            | 1,793          | (1,457)                                 | 25,000            | 28,000           | 3,000                 |
| Other                                   | 26               | 0                | 0              | 0                                       | 10                | 7                | (3)                   |
| City Treasurer                          | 5,156            | 1,200            | 3,741          | 2,541                                   | 5,475             | 5,216            | (259)                 |
| Retail Liquor License                   | 1,140            | 1,200            | 1,200          | 0                                       | 1,200             | 1,200            | 0                     |
| State Utility Tax Refund                | 4,016            | 0                | 2,541          | 2,541                                   | 4,275             | 4,016            | (259)                 |
| Commerce-Convention Center Offset       | 20,648           | 22,468           | 21,500         | (966)                                   | 22,468            | 22,468           | 0                     |
| First Judicial District                 | 17,465           | 0                | 0              | 0                                       | 16,565            | 16,565           | 0                     |
| State Reimbursement-Intensive Probation | 5,658            | 0                | 0              | 0                                       | 6,175             | 6,175            | 0                     |
| State Reimbursement-County Court Costs  | 10,002           | 0                | 0              | 0                                       | 10,075            | 10,075           | 0                     |
| Other                                   | 1,805            | 0                | 0              | 0                                       | 315               | 315              | 0                     |
| All Other                               | 3,937            | 1,923            | 403            | (1,520)                                 | 8,875             | 9,578            | 703                   |
| <b>TOTAL OTHER GOVERNMENTS</b>          | <b>1,033,367</b> | <b>316,294</b>   | <b>207,561</b> | <b>(108,733)</b>                        | <b>1,035,436</b>  | <b>1,091,212</b> | <b>(4,224)</b>        |

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

(2) See Table R-5 for detail.

**Summary Table R-5**  
**QUARTERLY CITY MANAGERS REPORT**  
**Summary of Revenue**  
**Dept. of Human Services/Dept. of Public Health**  
**GENERAL FUND**  
**FOR THE PERIOD ENDING SEPTEMBER 30, 2008**  
**(000 omitted)**

| AGENCY AND REVENUE SOURCE                               | FY08<br>Actual | FY 09<br>Adopted<br>Budget | FY 09<br>Target<br>Budget | FY 09<br>Current<br>Estimate | Increase/<br>(Decrease)<br>vs Target |
|---|----------------|----------------------------|---------------------------|------------------------------|--------------------------------------|
| <b>PUBLIC HEALTH</b>                                    |                |                            |                           |                              |                                      |
| <b>Local Non-Tax Revenue:</b>                           |                |                            |                           |                              |                                      |
| 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                                    |
| <b>Sub-Total Local Non-Tax</b>                          | <b>11,122</b>  | <b>10,608</b>              | <b>10,894</b>             | <b>10,894</b>                | <b>0</b>                             |
| <b>Revenue from Other Governments:</b>                  |                |                            |                           |                              |                                      |
| 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                                    |
| <b>Sub-Total Other Governments</b>                      | <b>50,984</b>  | <b>58,934</b>              | <b>58,570</b>             | <b>58,570</b>                | <b>0</b>                             |
| <b>TOTAL, PUBLIC HEALTH</b>                             | <b>62,106</b>  | <b>69,542</b>              | <b>69,464</b>             | <b>69,464</b>                | <b>0</b>                             |
| <b>HUMAN SERVICES</b>                                   |                |                            |                           |                              |                                      |
| <b>Local Non-Tax Revenue:</b>                           |                |                            |                           |                              |                                      |
| Payments for Child Care - S.S.I.                        | 4,422          | 4,000                      | 4,000                     | 4,000                        | 0                                    |
| Other   | 141            | 500                        | 500                       | 500                          | 0                                    |
| <b>Sub-Total Local Non-Tax</b>                          | <b>4,563</b>   | <b>4,500</b>               | <b>4,500</b>              | <b>4,500</b>                 | <b>0</b>                             |
| <b>Revenue from Other Governments:</b>                  |                |                            |                           |                              |                                      |
| 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                                    |
| <b>Sub-Total Other Governments</b>                      | <b>556,126</b> | <b>556,024</b>             | <b>572,324</b>            | <b>572,324</b>               | <b>0</b>                             |
| <b>TOTAL, HUMAN SERVICES</b>                            | <b>560,689</b> | <b>560,524</b>             | <b>576,824</b>            | <b>576,824</b>               | <b>0</b>                             |

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

**City of Philadelphia**

**Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2008**

**GENERAL FUND  
OBLIGATIONS**

**Table O-1**  
**Analysis of Forecast Year-End Departmental Obligations**  
**QUARTERLY CITY MANAGERS REPORT**  
**GENERAL FUND**  
**FOR THE PERIOD ENDING SEPTEMBER 30, 2008**

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

| Department/Cost Center   | (Amounts in Millions)                |                                     |                                   | "TB Plan": Target Budget Plan<br>Adopted During FY 2009 for FY 2009<br><br>Reasons/Comments |
|--|--------------------------------------|-------------------------------------|-----------------------------------|---|
|  | Forecast<br>Better<br>Than TB        | Forecast<br>Worse<br>Than TB        | Net<br>Variance<br>From TB        |   |
|  | Plan                                 | Plan                                | Plan                              |   |
| <b>TOTAL VARIANCE FROM TARGET BUDGET PLAN</b>  | <b>\$0.0</b>                         | <b>\$0.0</b>                        | <b>\$0.0</b>                      |   |
| Difference between FY2009 Adopted Budget and FY2009 Current Target Budget Plan Obligations |                                      | \$98.27                             |                                   |   |
|  |                                      |                                     |                                   |   |
|  | Forecast<br>Better<br>Than<br>Budget | Forecast<br>Worse<br>Than<br>Budget | Net<br>Variance<br>From<br>Budget |   |
| <b>TOTAL VARIANCE FROM BUDGET</b>  | <b>\$98.27</b>                       | <b>\$0.00</b>                       | <b>\$98.27</b>                    |   |

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 MANAGER'S REPORT**  
**DEPARTMENTAL OBLIGATIONS SUMMARY**  
**GENERAL FUND**

FOR THE PERIOD ENDING SEPTEMBER 30, 2008

| DEPARTMENT                                    | FY 08<br>ACTUAL | YEAR TO DATE             |             | FISCAL YEAR 2009                        |                               | FULL YEAR   |             | CURRENT PROJECTION<br>(OVER) UNDER<br>TARGET |            |
|---|-----------------|--------------------------|-------------|---|-------------------------------|-------------|-------------|--|------------|
|   |                 | TARGET<br>BUDGET<br>PLAN | ACTUAL      | ACTUAL<br>(OVER) UNDER<br>TARGET BUDGET | ORIGINAL<br>ADOPTED<br>BUDGET | TARGET      | CURRENT     | ADOPTED BUDGET                               | PROJECTION |
| Art Museum Subsidy                            | 2,500,000       | 3,000,000                | 3,000,000   | 0                                       | 3,000,000                     | 3,000,000   | 3,000,000   | 3,000,000                                    | 0          |
| Athwater Kent Museum                          | 306,702         | 106,575                  | 102,268     | 4,307                                   | 320,000                       | 291,300     | 291,300     | 28,700                                       | 0          |
| Auditing (City Controller's Office)           | 8,218,657       | 1,980,697                | 1,918,031   | 62,666                                  | 8,255,248                     | 7,922,786   | 7,922,786   | 332,462                                      | 0          |
| Board of Building Standards                   | 95,694          | 28,473                   | 23,467      | 5,006                                   | 112,792                       | 113,892     | 113,892     | (1,100)                                      | 0          |
| Board of Ethics                               | 542,111         | 237,500                  | 181,072     | 56,428                                  | 1,000,000                     | 950,000     | 950,000     | 50,000                                       | 0          |
| Board of L & I Review                         | 202,726         | 55,890                   | 60,448      | (4,559)                                 | 223,558                       | 223,558     | 223,558     | (1,100)                                      | 0          |
| Board of Revision of Taxes                    | 8,359,922       | 2,234,314                | 2,033,545   | 200,769                                 | 8,611,144                     | 8,734,344   | 8,734,344   | (123,200)                                    | 0          |
| Camp William Penn                             | 377,966         | 100,000                  | 72,737      | 27,263                                  | 100,000                       | 100,000     | 100,000     | 0  | 0          |
| Capital Program Office                        | 2,337,649       | 1,183,976                | 1,112,860   | 81,116                                  | 3,518,636                     | 3,059,904   | 3,059,904   | 458,732                                      | 0          |
| City Commissioners (Election Board)           | 9,285,945       | 2,735,514                | 2,68,963    | 53,551                                  | 8,995,597                     | 8,625,567   | 8,625,567   | 370,030                                      | 0          |
| City Council                                  | 14,578,420      | 4,255,146                | 5,585,303   | 46,843                                  | 17,328,493                    | 16,940,883  | 16,940,883  | 891,610                                      | 0          |
| City Planning Commission                      | 3,348,132       | 859,135                  | 734,174     | 127,961                                 | 3,367,684                     | 3,367,684   | 3,367,684   | (39,600)                                     | 0          |
| City Representative                           | 0               | 1,484,452                | 478,358     | 1,005,094                               | 5,981,231                     | 5,362,513   | 5,362,513   | 618,718                                      | 0          |
| City Treasurer                                | 718,384         | 184,226                  | 165,690     | 25,536                                  | 770,304                       | 776,904     | 776,904     | (6,600)                                      | 0          |
| Civil Service Commission                      | 148,624         | 60,952                   | 63,389      | (437)                                   | 169,209                       | 170,309     | 170,309     | (1,100)                                      | 0          |
| Clerk of Quarter Sessions                     | 1,222,341       | 1,323,153                | (101,412)   | 5,017,014                               | 4,889,363                     | 4,889,363   | 4,889,363   | 127,651                                      | 0          |
| Commerce                                      | 418,184         | 9,629,152                | 313,186     | 104,998                                 | 1,985,318                     | 1,985,318   | 1,985,318   | (410,395)                                    | 0          |
| Commerce-Economic Stimulus                    | 4,000,000       | 1,777,500                | 1,777,500   | 0                                       | 2,000,000                     | 1,777,500   | 1,777,500   | 222,500                                      | 0          |
| Community College Subsidy                     | 24,467,924      | 13,233,962               | 14,223,962  | (990,000)                               | 28,467,924                    | 26,467,924  | 26,467,924  | 2,000,000                                    | 0          |
| Convention Center Subsidy                     | 32,310,293      | 22,632,522               | 22,652,522  | 0                                       | 38,954,522                    | 22,652,522  | 22,652,522  | 17,302,000                                   | 0          |
| District Attorney                             | 31,751,556      | 8,252,522                | 8,433,392   | (180,870)                               | 31,987,373                    | 30,578,149  | 30,578,149  | 1,409,224                                    | 0          |
| Fairmount Park                                | 13,172,039      | 5,455,503                | 5,498,541   | (43,038)                                | 15,740,540                    | 14,301,487  | 14,301,487  | 1,439,053                                    | 0          |
| Finance - Contribution to the School District | 20,703,258      | 6,329,349                | 6,329,390   | (646,941)                               | 17,147,823                    | 17,046,584  | 17,046,584  | 4,101,239                                    | 0          |
| Finance - Employee Benefits                   | 37,000,000      | 0                        | 0           | 0                                       | 38,490,000                    | 38,490,000  | 38,490,000  | 0  | 0          |
| Employee Disability                           | 983,038,761     | 137,945,360              | 142,285,721 | (4,340,361)                             | 1,004,044,233                 | 965,187,833 | 965,187,833 | 39,756,400                                   | 0          |
| FICA  | 46,716,813      | 13,818,223               | 17,922,665  | (3,507,443)                             | 50,472,890                    | 50,472,890  | 50,472,890  | 0  | 0          |
| Flex Cash Payments                            | 69,651,940      | 17,289,780               | 17,922,897  | (623,117)                               | 69,199,121                    | 69,199,121  | 69,199,121  | 0  | 0          |
| Group Legal                                   | 728,710         | 0                        | 0           | 0                                       | 1,000,000                     | 1,000,000   | 1,000,000   | 0  | 0          |
| Group Life Insurance                          | 4,046,836       | 3,000,000                | 3,016,960   | (16,960)                                | 4,425,000                     | 4,425,000   | 4,425,000   | 0  | 0          |
| Health / Medical Care                         | 724,152,53      | 2,275,000                | 2,275,679   | (679)                                   | 7,600,000                     | 7,600,000   | 7,600,000   | 0  | 0          |
| Holiday Payroll Deduction                     | 421,031,060     | 99,570,021               | 99,513,123  | 28,784                                  | 385,827,554                   | 388,777,854 | 388,777,854 | 17,050,000                                   | 0          |
| Pension Obligation Bonds                      | 352,386,519     | 0                        | 0           | 0                                       | 459,744,000                   | 377,961,658 | 377,961,658 | 178,234,000                                  | 0          |
| Tool Allowance                                | 78,377,236      | 1,345,345                | 1,345,345   | 0                                       | 0                             | 83,103,342  | 83,103,342  | (83,103,342)                                 | 0          |
| Unemployment Compensation                     | 63,325          | 0                        | 0           | 0                                       | 100,000                       | 100,000     | 100,000     | 0  | 0          |
| Finance - PGW Rental Reimbursement            | 2,794,799       | 636,992                  | 857,938     | (220,949)                               | 2,547,968                     | 2,547,968   | 2,547,968   | 0  | 0          |
| Fire  | 18,000,000      | 0                        | 0           | 0                                       | 18,000,000                    | 18,000,000  | 18,000,000  | 0  | 0          |
| First Judicial District                       | 189,179,212     | 41,784,881               | 45,159,364  | (3,364,483)                             | 193,693,965                   | 195,831,554 | 195,831,554 | (3,137,589)                                  | 0          |
| Common Pleas Court                            | 120,016,366     | 30,173,226               | 30,495,057  | (114,631)                               | 114,552,203                   | 106,524,593 | 106,524,593 | 5,727,610                                    | 0          |
| Municipal Court                               | 81,759,784      | 20,045,381               | 19,117,742  | 927,639                                 | 78,280,951                    | 74,366,903  | 74,366,903  | 3,914,048                                    | 0          |
| Office of the Exec. Administrator             | 8,415,369       | 1,980,118                | 1,832,745   | 127,373                                 | 8,337,338                     | 7,920,471   | 7,920,471   | 416,867                                      | 0          |
| Traffic Court                                 | 24,716,326      | 7,362,371                | 8,583,554   | (1,229,183)                             | 22,985,571                    | 21,275,792  | 21,275,792  | 1,119,779                                    | 0          |
| Fleet Management                              | 49,211,366      | 19,526,872               | 19,922,783  | (395,911)                               | 50,083,424                    | 48,881,690  | 48,881,690  | 1,201,734                                    | 0          |
| Fleet Management - Vehicle Purchases          | 17,348,572      | 6,075,926                | 6,075,926   | 0                                       | 13,100,000                    | 6,075,926   | 6,075,926   | 7,024,074                                    | 0          |
| Free Library                                  | 40,458,971      | 9,933,075                | 9,634,971   | 298,104                                 | 40,245,065                    | 38,984,509  | 38,984,509  | 3,260,556                                    | 0          |
| Historical Commission                         | 404,836         | 103,280                  | 81,737      | 21,543                                  | 407,620                       | 413,120     | 413,120     | (5,500)                                      | 0          |
| Hero Award                                    | 32,000          | 25,000                   | 25,000      | 0                                       | 25,000                        | 25,000      | 25,000      | 0  | 0          |
| Human Relations Commission                    | 2,121,591       | 539,198                  | 486,213     | 52,985                                  | 2,186,981                     | 2,156,791   | 2,156,791   | 29,300                                       | 0          |
| Human Services                                | 614,779,975     | 392,374,319              | 391,688,843 | 67,476                                  | 616,308,936                   | 605,419,869 | 605,419,869 | 10,889,267                                   | 0          |
| Administration & Management                   | 13,985,974      | 5,697,489                | 5,981,517   | (286,668)                               | 15,861,456                    | 15,361,456  | 15,361,456  | 500,000                                      | 0          |
| Contract Admin. & Program Evaluation          | 3,090,174       | 836,820                  | 748,700     | (88,120)                                | 3,227,371                     | 3,227,371   | 3,227,371   | 0  | 0          |
| Juvenile Justice Services                     | 129,513,578     | 96,158,715               | 96,463,986  | (305,271)                               | 134,199,780                   | 134,212,380 | 134,212,380 | (12,600)                                     | 0          |
| Children & Youth (Child Welfare)              | 349,018,002     | 232,080,136              | 238,489,031 | (6,448,895)                             | 351,215,363                   | 351,815,363 | 351,815,363 | (600,000)                                    | 0          |
| Community Based Prevention Services           | 119,192,247     | 57,607,159               | 50,002,969  | 7,556,190                               | 7,111,804,966                 | 100,303,099 | 100,303,099 | 11,001,867                                   | (500,000)  |

= 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 SEPTEMBER 30, 2008

| DEPARTMENT                                   | YEAR TO DATE    |                          |                      | FISCAL YEAR 2009                        |                               |                      | FULL YEAR            |                      |            | CURRENT PROJECTION |                        |  |
|--|-----------------|--------------------------|----------------------|---|-------------------------------|----------------------|----------------------|----------------------|------------|--------------------|------------------------|--|
|  | FY 08<br>ACTUAL | TARGET<br>BUDGET<br>PLAN | ACTUAL               | ACTUAL<br>(OVER) UNDER<br>TARGET BUDGET | ORIGINAL<br>ADOPTED<br>BUDGET | TARGET               | CURRENT              | BUDGET               | PROJECTION | ADOPTED BUDGET     | (OVER) UNDER<br>TARGET |  |
| Indemnities                                  | 28,786,468      | 10,685,975               | 12,187,568           | (1,501,594)                             | 25,613,915                    | 35,619,915           | 35,619,915           |                      |            | (10,006,000)       | 0                      |  |
| Information Services, Mayor's Office of      | 34,036,863      | 16,328,423               | 16,809,703           | (181,281)                               | 38,147,598                    | 37,680,898           | 37,680,898           |                      |            | 466,700            | 0                      |  |
| Labor Relations                              | 524,095         | 136,088                  | 124,265              | (11,832)                                | 549,350                       | 544,350              | 544,350              |                      |            | 5,000              | 0                      |  |
| Law  | 21,090,936      | 6,055,880                | 6,571,175            | (515,315)                               | 15,848,318                    | 15,917,618           | 15,917,618           |                      |            | (69,300)           | 0                      |  |
| Legal Services Icl. Defender Association     | 37,259,983      | 35,631,327               | 35,631,327           | 0                                       | 37,506,660                    | 35,631,327           | 35,631,327           |                      |            | 1,875,333          | 0                      |  |
| Licenses & Inspections - Demolitions         | 10,140,242      | 5,136,677                | 5,034,305            | (102,372)                               | 19,635,668                    | 19,527,095           | 19,527,095           |                      |            | 0                  | 0                      |  |
| Managing Director (MDO)                      | 15,734,861      | 4,430,406                | 3,702,956            | (402,956)                               | 8,000,000                     | 8,250,000            | 8,250,000            |                      |            | (250,000)          | 0                      |  |
| Mayor  | 5,657,925       | 1,784,158                | 3,939,537            | 480,869                                 | 21,953,914                    | 21,217,446           | 21,217,446           |                      |            | 736,468            | 0                      |  |
| Mayor - Scholarships                         | 199,860         | 0                        | 1,676,154            | 108,004                                 | 7,101,767                     | 6,643,727            | 6,643,727            |                      |            | 458,040            | 0                      |  |
| Mayor's Office of Community Services         | 3,540,164       | 0                        | 0                    | 0                                       | 200,000                       | 200,000              | 200,000              |                      |            | 0                  | 0                      |  |
| Mayor's Office of Transportation             | 0               | 125,000                  | 68,196               | 0                                       | 0                             | 0                    | 0                    |                      |            | 0                  | 0                      |  |
| Mural Arts Program                           | 436,480         | 430,000                  | 6,480                | 1,000,000                               | 1,000,000                     | 1,000,000            | 1,000,000            |                      |            | 0                  | 0                      |  |
| Off. of Behavioral Hlth/Mental Retard. Svcs. | 7,810,201       | 7,957,401                | (147,200)            | 14,261,952                              | 14,276,252                    | (14,300)             | 14,276,252           |                      |            | 0                  | 0                      |  |
| Office of Housing and Comm. Development      | 3,000,000       | 3,000,000                | 0                    | 5,000,000                               | 5,000,000                     | 2,000,000            | 2,000,000            |                      |            | 0                  | 0                      |  |
| Office of Supportive Housing                 | 27,208,465      | 30,947,007               | (3,788,542)          | 40,210,085                              | 39,650,143                    | 39,650,143           | 39,650,143           |                      |            | 559,942            | 0                      |  |
| Personnel                                    | 4,684,931       | 1,370,965                | 1,172,837            | 198,148                                 | 4,732,808                     | 4,761,408            | 4,761,408            |                      |            | (28,600)           | 0                      |  |
| Police                                       | 523,965,930     | 131,730,298              | 127,897,295          | 4,034,913                               | 524,017,749                   | 556,442,088          | 556,442,088          |                      |            | (12,440,359)       | 0                      |  |
| Prisons                                      | 222,013,102     | 99,123,144               | 101,243,850          | (2,150,708)                             | 230,180,119                   | 230,180,119          | 230,180,119          |                      |            | (178,890)          | 0                      |  |
| Procurement                                  | 4,983,689       | 1,488,714                | 1,269,844            | (269,870)                               | 5,222,603                     | 4,762,424            | 4,762,424            |                      |            | 460,179            | 0                      |  |
| Public Health                                | 112,695,423     | 74,428,987               | 75,983,309           | (1,553,322)                             | 122,778,884                   | 122,062,235          | 122,062,235          |                      |            | 716,648            | 0                      |  |
| Ambulatory Health Services                   | 23,534,441      | 25,762,887               | (2,228,440)          | 48,386,159                              | 48,268,659                    | 48,268,659           | 48,268,659           |                      |            | 117,500            | 0                      |  |
| Early Childhood, Youth & Women's Health      | 95,103          | 401,681                  | 549,351              | 3,783,521                               | 3,759,372                     | 3,759,372            | 3,759,372            |                      |            | 24,149             | 0                      |  |
| Phila. Nursing Home                          | 36,596,842      | 38,097,875               | 38,084,558           | 13,317                                  | 40,970,775                    | 40,720,775           | 40,720,775           |                      |            | 250,000            | 0                      |  |
| Environmental Protection Services            | 8,744,494       | 4,559,692                | 4,786,232            | (226,540)                               | 9,218,213                     | 9,218,213            | 9,218,213            |                      |            | 0                  | 0                      |  |
| Administration and Support Svcs              | 8,211,514       | 2,948,129                | 2,497,297            | (459,823)                               | 10,008,699                    | 9,908,699            | 9,908,699            |                      |            | 100,000            | 0                      |  |
| Medical Examiner's Office                    | 3,480,540       | 1,238,978                | 1,183,197            | 55,787                                  | 4,040,695                     | 4,040,353            | 4,040,353            |                      |            | 0                  | 0                      |  |
| Infectious Disease Control                   | 5,601,770       | 2,949,849                | 3,117,469            | (167,620)                               | 6,071,164                     | 5,936,164            | 5,936,164            |                      |            | 75,000             | 0                      |  |
| Public Property - SEPTA Subsidy              | 53,054,886      | 16,766,053               | 16,200,835           | 555,218                                 | 61,742,541                    | 59,186,552           | 59,186,552           |                      |            | 2,555,989          | 0                      |  |
| Public Property - Space Rentals              | 61,339,000      | 15,734,000               | 15,734,000           | 0                                       | 63,077,000                    | 63,077,000           | 63,077,000           |                      |            | 0                  | 0                      |  |
| Public Property - Telecommunications         | 15,546,843      | 15,788,554               | 15,788,554           | 0                                       | 16,543,000                    | 16,788,554           | 16,788,554           |                      |            | 754,446            | 0                      |  |
| Public Property - Utilities                  | 2,583,431       | 3,283,000                | 2,669,374            | (13,626)                                | 3,000,000                     | 2,795,500            | 2,795,500            |                      |            | 204,500            | 0                      |  |
| Records                                      | 33,127,551      | 32,490,000               | 32,490,000           | 0                                       | 32,490,000                    | 32,490,000           | 32,490,000           |                      |            | 0                  | 0                      |  |
| Refunds                                      | 7,933,941       | 3,410,684                | 4,147,997            | (737,313)                               | 7,679,871                     | 6,952,884            | 6,952,884            |                      |            | 726,987            | 0                      |  |
| Refund                                       | 38,769,657      | 14,377,879               | 14,377,879           | 0                                       | 36,395,732                    | 36,726,409           | 36,726,409           |                      |            | 3,469,323          | 0                      |  |
| Register of Wills                            | 234,892         | 62,500                   | 306                  | 62,194                                  | 250,000                       | 250,000              | 250,000              |                      |            | 0                  | 0                      |  |
| Revenue                                      | 3,522,395       | 897,032                  | 831,312              | (65,720)                                | 3,776,976                     | 3,588,127            | 3,588,127            |                      |            | 188,849            | 0                      |  |
| Sheriff                                      | 16,370,589      | 4,476,303                | 4,421,511            | (475,792)                               | 17,197,437                    | 17,398,570           | 17,398,570           |                      |            | (201,133)          | 0                      |  |
| Sinking Fund (Debt Service)                  | 15,218,436      | 3,756,878                | 3,616,226            | (140,652)                               | 15,271,619                    | 14,520,138           | 14,520,138           |                      |            | 751,481            | 0                      |  |
| Streets                                      | 172,220,972     | 51,726,140               | 51,726,140           | 0                                       | 20,567,604                    | 20,567,604           | 20,567,604           |                      |            | 0                  | 0                      |  |
| Engineering Design & Surveying               | 33,583,761      | 9,361,180                | 9,320,018            | 41,162                                  | 42,520,085                    | 32,355,385           | 32,355,385           |                      |            | 10,164,700         | 0                      |  |
| General Support                              | 5,453,250       | 1,581,520                | 1,182,736            | 398,784                                 | 5,760,978                     | 6,326,078            | 6,326,078            |                      |            | (565,100)          | 0                      |  |
| Highways                                     | 5,122,762       | 1,393,754                | 1,338,018            | 55,736                                  | 5,393,357                     | 5,027,357            | 5,027,357            |                      |            | 366,000            | 0                      |  |
| Street Lighting                              | 9,159,740       | 2,983,009                | 4,011,051            | (1,028,042)                             | 23,411,365                    | 13,577,065           | 13,577,065           |                      |            | 9,834,300          | 0                      |  |
| Traffic Engineering                          | 10,350,741      | 1,559,609                | 1,786,517            | (226,908)                               | 4,074,468                     | 3,544,968            | 3,544,968            |                      |            | 529,500            | 0                      |  |
| Streets - Sanitation                         | 3,497,258       | 969,979                  | 1,001,696            | (31,717)                                | 3,879,917                     | 3,879,917            | 3,879,917            |                      |            | 0                  | 0                      |  |
| Witness Fees                                 | 95,064,480      | 62,565,533               | 63,064,481           | (489,948)                               | 102,157                       | 100,832,895          | 100,832,895          |                      |            | 1,738,590          | 0                      |  |
| Youth Commission                             | 131,759         | 42,890                   | 27,763               | 15,117                                  | 171,518                       | 171,518              | 171,518              |                      |            | 0                  | 0                      |  |
| Zoning Board of Adjustment                   | 342,536         | 25,000                   | 0                    | 25,000                                  | 100,000                       | 100,000              | 100,000              |                      |            | 0                  | 0                      |  |
| Zoning Code Commission                       | 239,444         | 125,000                  | 112,228              | 88,074                                  | 445,810                       | 448,110              | 448,110              |                      |            | (3,300)            | 0                      |  |
| <b>TOTAL GENERAL FUND</b>                    |                 | <b>3,919,842,396</b>     | <b>1,380,723,443</b> | <b>1,392,726,772</b>                    | <b>(12,003,329)</b>           | <b>4,931,712,000</b> | <b>3,933,446,437</b> | <b>3,933,446,437</b> | <b>0</b>   | <b>98,265,563</b>  | <b>0</b>               |  |

  = Deps. 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 SEPTEMBER 30, 2008

| Department / Category              | FY 06<br>Year End<br>Actual | FY 07<br>Year End<br>Actual | FY 08<br>Year End<br>Actual | YEAR TO DATE  |  |         | FISCAL YEAR 2009 |                   |                            |
|------------------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|--|---------|------------------|-------------------|----------------------------|
|                                    |                             |                             |                             | Target Budget |  | Actual  | Year End         |                   | Departmental<br>Projection |
|                                    |                             |                             |                             | Plan          | (Over) Under<br>(Over) Under<br>Target Budget. | Actual  | Target<br>Budget | Adopted<br>Budget | Departmental<br>Projection |
| <b>FULL YEAR</b>                   |                             |                             |                             |               |  |         |                  |                   |                            |
| <b>Atwater Kent Museum</b>         |                             |                             |                             |               |  |         |                  |                   |                            |
| Full-Time Positions                | 5                           | 4                           | 4                           | 4             | 0  | 0       | 4                | 3                 | 3                          |
| Class 100 Total Oblig./Approp.     | 261,250                     | 250,997                     | 256,702                     | 60,225        | 57,268   | 2,957   | 264,000          | 240,900           | 240,900                    |
| Class 100 Overtime Oblig./Approp.  | 21,170                      | 12,255                      | 10,187                      | 3,897         | 3,080  | 817     | 15,587           | 12,587            | 12,587                     |
| <b>Auditing</b>                    |                             |                             |                             |               |  |         |                  |                   |                            |
| Full-Time Positions                | 126                         | 120                         | 121                         | 124           | 123  | 1       | 140              | 135               | 135                        |
| Class 100 Total Oblig./Approp.     | 6,780,793                   | 7,039,481                   | 7,104,935                   | 1,816,925     | 1,722,814                                      | 94,111  | 7,565,685        | 7,267,701         | 7,267,701                  |
| Class 100 Overtime Oblig./Approp.  | 50,514                      | 55,975                      | 88,306                      | 19,419        | 19,419   | 0       | 0                | 55,000            | 55,000                     |
| <b>Board of Building Standards</b> |                             |                             |                             |               |  |         |                  |                   |                            |
| Full-Time Positions                | 2                           | 2                           | 2                           | 2             | 2  | 0       | 0                | 2                 | 2                          |
| Class 100 Total Oblig./Approp.     | 99,888                      | 91,419                      | 95,635                      | 28,458        | 23,467   | 4,991   | 112,733          | 113,833           | 113,833                    |
| Class 100 Overtime Oblig./Approp.  | 2,320                       | 828                         | 2,421                       | 463           | 463  | 0       | 3,103            | 3,103             | 3,103                      |
| <b>Board of Ethics</b>             |                             |                             |                             |               |  |         |                  |                   |                            |
| Full-Time Positions                | 0                           | 0                           | 6                           | 9             | 9  | 0       | 11               | 10                | 10                         |
| Class 100 Total Oblig./Approp.     | 0                           | 0                           | 378,707                     | 198,313       | 153,323  | 44,990  | 835,000          | 793,250           | 793,250                    |
| Class 100 Overtime Oblig./Approp.  | 0                           | 0                           | 0                           | 0             | 0  | 0       | 0                | 0                 | 0                          |
| <b>Board of L &amp; I Review</b>   |                             |                             |                             |               |  |         |                  |                   |                            |
| Full-Time Positions                | 2                           | 3                           | 3                           | 3             | 0  | 0       | 3                | 3                 | 3                          |
| Class 100 Total Oblig./Approp.     | 159,089                     | 179,400                     | 196,609                     | 49,802        | 56,169   | (6,387) | 198,108          | 199,208           | 199,208                    |
| Class 100 Overtime Oblig./Approp.  | 233                         | 2,383                       | 650                         | 0             | 0  | 0       | 2,550            | 0                 | 0                          |
| <b>Bd. of Revision of Taxes</b>    |                             |                             |                             |               |  |         |                  |                   |                            |
| Full-Time Positions                | 134                         | 128                         | 139                         | 138           | 137  | 1       | 145              | 143               | 143                        |
| Class 100 Total Oblig./Approp.     | 7,380,015                   | 7,772,791                   | 7,861,365                   | 2,062,864     | 1,838,403                                      | 224,461 | 8,126,256        | 8,251,456         | 8,251,456                  |
| Class 100 Overtime Oblig./Approp.  | 16,873                      | 23,915                      | 29,048                      | 7,777         | 7,777  | 0       | 18,000           | 18,000            | 18,000                     |
| <b>Camp William Penn</b>           |                             |                             |                             |               |  |         |                  |                   |                            |
| Full-Time Positions                | 3                           | 3                           | 1                           | 0             | 0  | 0       | 0                | 0                 | 0                          |
| Class 100 Total Oblig./Approp.     | 138,213                     | 164,382                     | 238,986                     | 0             | 0  | 0       | 0                | 0                 | 0                          |
| Class 100 Overtime Oblig./Approp.  | 0                           | 90                          | 0                           | 0             | 0  | 0       | 0                | 0                 | 0                          |

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

FOR THE PERIOD ENDING SEPTEMBER 30, 2008

| Department / Category                  | FY 06<br>Year End<br>Actual | FY 07<br>Year End<br>Actual | FY 08<br>Year End<br>Actual | YEAR TO DATE          |           |  | FISCAL YEAR 2009                       |                  |                   |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------|-----------|--|--|------------------|-------------------|
|  |                             |                             |                             | Target Budget<br>Plan | Actual    | (Over) Under<br>(Over) Under<br>Target Budget. | Year End<br>Departmental<br>Projection | Target<br>Budget | Adopted<br>Budget |
|  |                             |                             |                             |                       |           |  |  |                  |                   |
| <b>Capital Program Office, Mayor -</b> |                             |                             |                             |                       |           |  |  |                  |                   |
| Full-Time Positions                    | 14                          | 14                          | 21                          | 39                    | 36        | 3  | 39                                     | 24               | 24                |
| Class 100 Total Oblig./Approp.         | 713,897                     | 753,799                     | 1,358,012                   | 518,816               | 471,845   | 46,971   | 2,533,987                              | 2,075,265        | 2,075,265         |
| Class 100 Overtime Oblig./Approp.      | 14,344                      | 12,131                      | 23,425                      | 12,500                | 2,728     | 9,772  | 50,000                                 | 50,000           | 50,000            |
| <b>City Commissioners</b>              |                             |                             |                             |                       |           |  |  |                  |                   |
| Full-Time Positions                    | 93                          | 90                          | 91                          | 95                    | 95        | 0  | 88                                     | 88               | 88                |
| Class 100 Total Oblig./Approp.         | 4,503,445                   | 4,858,835                   | 5,656,970                   | 1,289,563             | 1,343,814 | (54,252)                                       | 5,345,789                              | 5,158,250        | 5,158,250         |
| Class 100 Overtime Oblig./Approp.      | 934,049                     | 1,062,483                   | 1,119,682                   | 227,507               | 0         | 0  | 890,423                                | 890,423          | 890,423           |
| <b>City Council</b>                    |                             |                             |                             |                       |           |  |  |                  |                   |
| Full-Time Positions                    | 180                         | 187                         | 192                         | 195                   | 193       | 2  | 195                                    | 195              | 195               |
| Class 100 Total Oblig./Approp.         | 10,576,871                  | 10,591,117                  | 11,747,063                  | 3,154,912             | 2,767,878 | 387,034  | 13,283,838                             | 12,619,646       | 12,619,646        |
| Class 100 Overtime Oblig./Approp.      | 32,732                      | 0                           | 0                           | 0                     | 0         | 0  | 0                                      | 0                | 0                 |
| <b>City Planning Commission</b>        |                             |                             |                             |                       |           |  |  |                  |                   |
| Full-Time Positions                    | 45                          | 44                          | 44                          | 44                    | 44        | 0  | 49                                     | 49               | 49                |
| Class 100 Total Oblig./Approp.         | 2,970,994                   | 3,042,704                   | 2,990,671                   | 798,026               | 655,536   | 142,090  | 3,152,503                              | 3,192,103        | 3,192,103         |
| Class 100 Overtime Oblig./Approp.      | 12                          | 85                          | 0                           | 0                     | 0         | 0  | 0                                      | 0                | 0                 |
| <b>City Representative</b>             |                             |                             |                             |                       |           |  |  |                  |                   |
| Full-Time Positions                    | 0                           | 0                           | 0                           | 13                    | 7         | 6  | 13                                     | 11               | 11                |
| Class 100 Total Oblig./Approp.         | 0                           | 0                           | 0                           | 155,852               | 147,520   | 8,332  | 689,008                                | 623,408          | 623,408           |
| Class 100 Overtime Oblig./Approp.      | 0                           | 0                           | 0                           | 4,846                 | 5,501     | (655)  | 10,000                                 | 10,000           | 10,000            |
| <b>City Treasurer</b>                  |                             |                             |                             |                       |           |  |  |                  |                   |
| Full-Time Positions                    | 11                          | 11                          | 11                          | 11                    | 0         | 0  | 13                                     | 13               | 13                |
| Class 100 Total Oblig./Approp.         | 603,553                     | 555,419                     | 637,361                     | 169,888               | 155,954   | 13,944   | 672,982                                | 679,592          | 679,592           |
| Class 100 Overtime Oblig./Approp.      | 0                           | 22                          | 8,625                       | 2,821                 | 2,821     | 0  | 0                                      | 2,821            | 2,821             |
| <b>Civil Service Commission</b>        |                             |                             |                             |                       |           |  |  |                  |                   |
| Full-Time Positions                    | 2                           | 2                           | 2                           | 2                     | 2         | 0  | 2                                      | 2                | 2                 |
| Class 100 Total Oblig./Approp.         | 128,924                     | 119,559                     | 122,147                     | 35,937                | 36,689    | (752)  | 142,647                                | 143,747          | 143,747           |
| Class 100 Overtime Oblig./Approp.      | 1,105                       | 345                         | 0                           | 0                     | 0         | 0  | 0                                      | 0                | 0                 |

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TABLE O-3

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

FOR THE PERIOD ENDING SEPTEMBER 30, 2008

| Department / Category             | FY 06<br>Year End<br>Actual | FY 07<br>Year End<br>Actual | FY 08<br>Year End<br>Actual | FISCAL YEAR 2009      |            |  |             | FISCAL YEAR 2009 |                  |                  |                  |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------|------------|--|-------------|------------------|------------------|------------------|------------------|
|                                   |                             |                             |                             | YEAR TO DATE          |            |  |             | YEAR TO DATE     |                  |                  |                  |
|                                   |                             |                             |                             | Target Budget<br>Plan | Actual     | Actual<br>(Over) Under<br>Target Budget. | Actual      | Target<br>Budget | Target<br>Budget | Target<br>Budget | Target<br>Budget |
| <b>Clerk of Quarter Sessions</b>  |                             |                             |                             |                       |            |  |             |                  |                  |                  |                  |
| Full-Time Positions               | 113                         | 114                         | 117                         | 120                   | 120        | 0  | 121         | 121              | 121              | 0                | 0                |
| Class 100 Total Oblig./Approp.    | 4,219,043                   | 4,642,061                   | 4,807,963                   | 1,201,898             | 1,288,503  | (86,605)                                 | 4,930,938   | 4,807,591        | 4,807,591        | 123,347          | 0                |
| Class 100 Overtime Oblig./Approp. | 167,660                     | 283,501                     | 273,562                     | 97,221                | 97,221     | 0  | 250,000     | 250,000          | 250,000          | 0                | 0                |
| <b>Commerce</b>                   |                             |                             |                             |                       |            |  |             |                  |                  |                  |                  |
| Full-Time Positions               | 12                          | 12                          | 13                          | 9                     | 1          | 10                                       | 29          | 29               | 29               | (19)             | 0                |
| Class 100 Total Oblig./Approp.    | 1,103,496                   | 1,165,372                   | 1,052,506                   | 223,704               | 136,056    | 87,648                                   | 1,028,904   | 1,491,358        | 1,491,358        | (462,454)        | 0                |
| Class 100 Overtime Oblig./Approp. | 14,358                      | 18,982                      | 18,023                      | 0                     | 0          | 0  | 1,000       | 0                | 0                | 1,000            | 0                |
| <b>District Attorney</b>          |                             |                             |                             |                       |            |  |             |                  |                  |                  |                  |
| Full-Time Positions               | 424                         | 424                         | 437                         | 472                   | 472        | 0  | 450         | 450              | 450              | 450              | 0                |
| Class 100 Total Oblig./Approp.    | 26,188,801                  | 27,643,334                  | 29,774,477                  | 7,077,806             | 6,900,568  | 177,238                                  | 29,604,687  | 28,311,222       | 28,311,222       | 1,293,465        | 0                |
| Class 100 Overtime Oblig./Approp. | 123,893                     | 75,652                      | 167,534                     | 16,758                | 16,768     | 0  | 224,484     | 224,484          | 224,484          | 0                | 0                |
| <b>Fairmount Park</b>             |                             |                             |                             |                       |            |  |             |                  |                  |                  |                  |
| Full-Time Positions               | 157                         | 155                         | 156                         | 189                   | 157        | 32                                       | 189         | 163              | 163              | 26               | 0                |
| Class 100 Total Oblig./Approp.    | 8,429,422                   | 8,641,840                   | 9,255,784                   | 2,376,261             | 2,255,285  | 120,976                                  | 10,006,560  | 9,505,043        | 9,505,043        | 501,517          | 0                |
| Class 100 Overtime Oblig./Approp. | 1,430,753                   | 1,545,224                   | 1,762,220                   | 414,457               | 426,500    | (12,043)                                 | 1,657,829   | 1,657,829        | 1,657,829        | 0                | 0                |
| <b>Finance</b>                    |                             |                             |                             |                       |            |  |             |                  |                  |                  |                  |
| Full-Time Positions (1)           | 164                         | 164                         | 170                         | 169                   | 180        | (11)                                     | 169         | 157              | 157              | 12               | 0                |
| Class 100 Total Oblig./Approp.    | 8,617,260                   | 9,455,980                   | 10,337,578                  | 2,270,922             | 2,270,922  | 0  | 9,530,137   | 8,674,245        | 8,674,245        | 855,882          | 0                |
| Class 100 Overtime Oblig./Approp. | 44,495                      | 16,457                      | 16,631                      | 8,804                 | 8,804      | 0  | 20,000      | 10,000           | 10,000           | 10,000           | 0                |
| <b>Fire</b>                       |                             |                             |                             |                       |            |  |             |                  |                  |                  |                  |
| Full-Time Positions               | 2,270                       | 2,399                       | 2,326                       | 2,311                 | 2,311      | 0  | 2,505       | 2,357            | 2,357            | 148              | 0                |
| Class 100 Total Oblig./Approp.    | 153,483,021                 | 175,768,344                 | 169,912,740                 | 34,758,004            | 37,155,452 | (2,397,448)                              | 172,281,307 | 173,790,021      | 173,790,021      | (1,508,714)      | 0                |
| Class 100 Overtime Oblig./Approp. | 25,351,516                  | 30,894,895                  | 23,708,740                  | 6,279,373             | 6,279,373  | 0  | 22,314,217  | 17,056,717       | 17,056,717       | 5,257,500        | 0                |
| <b>First Judicial District</b>    |                             |                             |                             |                       |            |  |             |                  |                  |                  |                  |
| Full-Time Positions               | 1,936                       | 1,928                       | 1,970                       | 1,958                 | 1,958      | 0  | 1,965       | 1,965            | 1,965            | 0                | 0                |
| Class 100 Total Oblig./Approp.    | 87,149,961                  | 88,826,470                  | 91,950,443                  | 21,093,710            | 19,003,059 | 2,090,651                                | 88,815,623  | 84,374,842       | 84,374,842       | 4,440,781        | 0                |
| Class 100 Overtime Oblig./Approp. | 344,184                     | 392,191                     | 201,814                     | 40,495                | 40,495     | 0  | 96,000      | 96,000           | 96,000           | 0                | 0                |

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

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

FOR THE PERIOD ENDING SEPTEMBER 30, 2008

| Department / Category             | FY 06<br>Year End<br>Actual | FY 07<br>Year End<br>Actual | FY 08<br>Year End<br>Actual | YEAR TO DATE  |            |               |            | FISCAL YEAR 2009                         |            |  |                            |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|------------|---------------|------------|--|------------|--|----------------------------|
|                                   |                             |                             |                             | Target Budget |            | Actual        |            | Actual<br>(Over) Under<br>Target Budget. |            | Year End<br>Departmental<br>Projection |                            |
|                                   |                             |                             |                             | Plan          | Actual     | Target Budget | Actual     | Target Budget                            | Budget     | Target<br>Budget                       | Departmental<br>Projection |
| <b>Traffic Court</b>              |                             |                             |                             |               |            |               |            |  |            |  |                            |
| Full-Time Positions               | 102                         | 120                         | 129                         | 129           | 129        | 0             | 0          | 130                                      | 130        | 0                                      | 0                          |
| Class 100 Total Oblig./Approp.    | 4,015,574                   | 4,265,777                   | 4,631,005                   | 1,135,597     | 1,007,185  | 128,412       | 4,781,462  | 4,542,389                                | 4,542,389  | 239,073                                | 0                          |
| Class 100 Overtime Oblig./Approp. | 1,729                       | 442                         | 513                         | 204           | 204        | 0             | 1,000      | 1,000                                    | 1,000      | 0                                      | 0                          |
| <b>Municipal Court</b>            |                             |                             |                             |               |            |               |            |  |            |  |                            |
| Full-Time Positions               | 184                         | 178                         | 188                         | 184           | 184        | 0             | 0          | 186                                      | 186        | 0                                      | 0                          |
| Class 100 Total Oblig./Approp.    | 7,362,389                   | 7,510,649                   | 7,923,810                   | 1,862,974     | 1,666,057  | 196,917       | 7,844,099  | 7,451,894                                | 7,451,894  | 392,205                                | 0                          |
| Class 100 Overtime Oblig./Approp. | 4,625                       | 4,731                       | 5,213                       | 0             | 0          | 0             | 1,000      | 1,000                                    | 1,000      | 0                                      | 0                          |
| <b>Common Pleas Court</b>         |                             |                             |                             |               |            |               |            |  |            |  |                            |
| Full-Time Positions               | 1,397                       | 1,384                       | 1,412                       | 1,402         | 1,402      | 0             | 0          | 1,397                                    | 1,397      | 0                                      | 0                          |
| Class 100 Total Oblig./Approp.    | 63,116,916                  | 64,197,873                  | 66,241,505                  | 14,957,588    | 13,602,252 | 1,355,336     | 62,979,316 | 59,830,350                               | 59,830,350 | 3,148,966                              | 0                          |
| Class 100 Overtime Oblig./Approp. | 311,628                     | 357,860                     | 183,853                     | 34,774        | 34,774     | 0             | 81,000     | 81,000                                   | 81,000     | 0                                      | 0                          |
| <b>Court Administrator</b>        |                             |                             |                             |               |            |               |            |  |            |  |                            |
| Full-Time Positions               | 253                         | 246                         | 241                         | 243           | 243        | 0             | 0          | 252                                      | 252        | 0                                      | 0                          |
| Class 100 Total Oblig./Approp.    | 12,655,082                  | 12,852,171                  | 13,154,123                  | 3,137,552     | 2,727,565  | 409,987       | 13,210,746 | 12,550,209                               | 12,550,209 | 660,537                                | 0                          |
| Class 100 Overtime Oblig./Approp. | 26,202                      | 29,158                      | 16,235                      | 5,517         | 5,517      | 0             | 13,000     | 13,000                                   | 13,000     | 0                                      | 0                          |
| <b>Fleet Management</b>           |                             |                             |                             |               |            |               |            |  |            |  |                            |
| Full-Time Positions               | 313                         | 300                         | 307                         | 329           | 305        | 24            | 329        | 329                                      | 329        | 0                                      | 0                          |
| Class 100 Total Oblig./Approp.    | 16,060,639                  | 17,158,282                  | 17,745,176                  | 4,500,648     | 3,962,619  | 538,029       | 16,687,192 | 16,002,592                               | 16,002,592 | 684,600                                | 0                          |
| Class 100 Overtime Oblig./Approp. | 2,500,861                   | 2,593,241                   | 3,203,337                   | 688,932       | 620,244    | 59,688        | 3,127,502  | 2,377,502                                | 2,377,502  | 750,000                                | 0                          |
| <b>Free Library</b>               |                             |                             |                             |               |            |               |            |  |            |  |                            |
| Full-Time Positions               | 732                         | 724                         | 713                         | 703           | 703        | 0             | 730        | 619                                      | 619        | 111                                    | 0                          |
| Class 100 Total Oblig./Approp.    | 31,984,257                  | 33,995,130                  | 34,683,010                  | 8,101,244     | 7,455,989  | 645,225       | 34,682,920 | 32,404,855                               | 32,404,855 | 2,278,065                              | 0                          |
| Class 100 Overtime Oblig./Approp. | 896,586                     | 1,031,731                   | 1,083,881                   | 78,199        | 78,199     | 0             | 1,093,916  | 923,474                                  | 923,474    | 170,442                                | 0                          |
| <b>Historical Commission</b>      |                             |                             |                             |               |            |               |            |  |            |  |                            |
| Full-Time Positions               | 5                           | 6                           | 6                           | 6             | 6          | 0             | 6          | 6  | 6          | 0                                      | 0                          |
| Class 100 Total Oblig./Approp.    | 251,717                     | 290,833                     | 336,836                     | 83,999        | 79,286     | 4,713         | 330,495    | 335,995                                  | 335,995    | (5,500)                                | 0                          |
| Class 100 Overtime Oblig./Approp. | 1,598                       | 853                         | 182                         | 0             | 0          | 0             | 384        | 384                                      | 384        | 0                                      | 0                          |

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**GENERAL FUND**

FOR THE PERIOD ENDING SEPTEMBER 30, 2008

| Department / Category                         | FY 06<br>Year End<br>Actual | FY 07<br>Year End<br>Actual | FY 08<br>Year End<br>Actual | YEAR TO DATE          |            |   | FISCAL YEAR 2009                       |                  |                   |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------|------------|---|--|------------------|-------------------|
|   |                             |                             |                             | Target Budget<br>Plan | Actual     | (Over) Under<br>(Over) Under<br>Target Budget | Year End<br>Departmental<br>Projection | Target<br>Budget | Adopted<br>Budget |
|   |                             |                             |                             |                       |            |   |  |                  |                   |
| <b>Human Relations Commission</b>             |                             |                             |                             |                       |            |   |  |                  |                   |
| Full-Time Positions                           | 33                          | 35                          | 34                          | 34                    | 34         | 0   | 34                                     | 34               | 0                 |
| Class 100 Total Oblig./Approp.                | 1,971,753                   | 2,111,249                   | 2,070,825                   | 522,597               | 472,506    | 50,081  | 2,119,686                              | 2,090,386        | 29,300            |
| Class 100 Overtime Oblig./Approp.             | 0                           | 341                         | 0                           | 0                     | 0          | 0   | 250                                    | 250              | 0                 |
| <b>Human Services</b>                         |                             |                             |                             |                       |            |   |  |                  |                   |
| Full-Time Positions                           | 1,703                       | 1,721                       | 1,784                       | 1,809                 | 1,809      | 0   | 1,871                                  | 1,871            | 0                 |
| Class 100 Total Oblig./Approp.                | 85,263,449                  | 90,561,664                  | 96,250,356                  | 25,748,816            | 23,903,105 | 1,845,711                                     | 102,985,265                            | 102,995,265      | (612,600)         |
| Class 100 Overtime Oblig./Approp.             | 6,457,374                   | 8,309,665                   | 11,383,338                  | 2,120,782             | 2,120,782  | 0   | 8,668,003                              | 7,668,003        | 1,000,000         |
| <b>Administration &amp; Management</b>        |                             |                             |                             |                       |            |   |  |                  |                   |
| Full-Time Positions                           | 201                         | 215                         | 232                         | 238                   | 238        | 0   | 265                                    | 265              | 0                 |
| Class 100 Total Oblig./Approp.                | 8,788,008                   | 8,899,065                   | 10,020,949                  | 2,949,909             | 2,604,928  | 344,981                                       | 11,799,634                             | 11,799,634       | 0                 |
| Class 100 Overtime Oblig./Approp.             | 428,387                     | 453,363                     | 739,061                     | 117,459               | 117,459    | 0   | 471,499                                | 471,499          | 0                 |
| <b>Contract Admin. and Program Evaluation</b> |                             |                             |                             |                       |            |   |  |                  |                   |
| Full-Time Positions                           | 42                          | 43                          | 51                          | 52                    | 52         | 0   | 53                                     | 53               | 0                 |
| Class 100 Total Oblig./Approp.                | 2,447,036                   | 2,645,490                   | 3,003,740                   | 785,088               | 733,671    | 51,417  | 3,140,351                              | 3,140,351        | 0                 |
| Class 100 Overtime Oblig./Approp.             | 52,109                      | 73,988                      | 113,118                     | 27,158                | 27,158     | 0   | 107,265                                | 107,265          | 0                 |
| <b>Juvenile Justice Services</b>              |                             |                             |                             |                       |            |   |  |                  |                   |
| Full-Time Positions                           | 341                         | 322                         | 305                         | 305                   | 305        | 0   | 358                                    | 358              | 0                 |
| Class 100 Total Oblig./Approp.                | 16,748,848                  | 17,437,236                  | 18,534,592                  | 4,873,079             | 4,201,437  | 671,642                                       | 19,479,717                             | 19,492,317       | (12,600)          |
| Class 100 Overtime Oblig./Approp.             | 3,052,970                   | 3,633,275                   | 4,829,326                   | 1,013,861             | 1,013,861  | 0   | 3,779,509                              | 3,279,509        | 500,000           |
| <b>Children &amp; Youth</b>                   |                             |                             |                             |                       |            |   |  |                  |                   |
| Full-Time Positions                           | 1,059                       | 1,045                       | 1,108                       | 1,117                 | 1,117      | 0   | 1,084                                  | 1,084            | 0                 |
| Class 100 Total Oblig./Approp.                | 53,211,361                  | 56,778,160                  | 59,245,749                  | 15,323,957            | 14,789,747 | 534,204                                       | 60,665,805                             | 61,295,805       | (600,000)         |
| Class 100 Overtime Oblig./Approp.             | 2,557,922                   | 3,553,830                   | 5,288,405                   | 892,580               | 892,580    | 0   | 3,903,983                              | 3,403,983        | 500,000           |
| <b>Community Based Prevention Services</b>    |                             |                             |                             |                       |            |   |  |                  |                   |
| Full-Time Positions                           | 60                          | 96                          | 88                          | 97                    | 97         | 0   | 111                                    | 111              | 0                 |
| Class 100 Total Oblig./Approp.                | 4,088,196                   | 4,801,803                   | 5,445,326                   | 1,816,790             | 1,573,322  | 243,468                                       | 7,267,158                              | 7,267,158        | 0                 |
| Class 100 Overtime Oblig./Approp.             | 365,986                     | 395,209                     | 413,928                     | 69,724                | 69,724     | 0   | 405,747                                | 405,747          | 0                 |

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

FOR THE PERIOD ENDING SEPTEMBER 30, 2008

| Department / Category                   | FY 06<br>Year End<br>Actual | FY 07<br>Year End<br>Actual | FY 08<br>Year End<br>Actual | YEAR TO DATE  |           |               | FISCAL YEAR 2009               |            |               | FISCAL YEAR 2009           |               |                            |
|---|-----------------------------|-----------------------------|-----------------------------|---------------|-----------|---------------|--------------------------------|------------|---------------|----------------------------|---------------|----------------------------|
|   |                             |                             |                             | Target Budget |           | Actual        | (Over) Under<br>Target Budget. |            | Year End      | Departmental<br>Projection |               | Departmental<br>Projection |
|   |                             |                             |                             | Plan          | Actual    | Target Budget | Budget                         | Budget     | Target Budget | Budget                     | Target Budget | Adopted Budget             |
| Information Services, Mayor's Office of |                             |                             |                             |               |           |               |                                |            |               |                            |               |                            |
| Full-Time Positions                     | 96                          | 112                         | 141                         | 136           | 139       | (3)           | 156                            | 155        | 155           | 1                          | 0             |                            |
| Class 100 Total Oblig./Approp.          | 6,140,711                   | 6,699,907                   | 9,634,660                   | 2,327,618     | 2,239,016 | 88,602        | 9,252,172                      | 9,310,472  | 9,310,472     | (58,300)                   | 0             |                            |
| Class 100 Overtime Oblig./Approp.       | 23,807                      | 26,852                      | 266,625                     | 51,674        | 51,674    | 0             | 117,000                        | 121,194    | 121,194       | (4,194)                    | 0             |                            |
| Labor Relations, Mayor's Office of      |                             |                             |                             |               |           |               |                                |            |               |                            |               |                            |
| Full-Time Positions                     | 7                           | 7                           | 7                           | 7             | 7         | 0             | 7                              | 7          | 7             | 7                          | 0             | 0                          |
| Class 100 Total Oblig./Approp.          | 495,014                     | 498,189                     | 127,859                     | 119,082       | 8,777     | 511,436       | 511,436                        | 511,436    | 511,436       | 0                          | 0             |                            |
| Class 100 Overtime Oblig./Approp.       | 495                         | 7,020                       | 7,341                       | 1,139         | 3,909     | (2,770)       | 4,557                          | 4,557      | 4,557         | 4,557                      | 0             |                            |
| Law                                     |                             |                             |                             |               |           |               |                                |            |               |                            |               |                            |
| Full-Time Positions                     | 175                         | 193                         | 192                         | 195           | 192       | 3             | 220                            | 220        | 220           | 220                        | 0             | 0                          |
| Class 100 Total Oblig./Approp.          | 9,455,099                   | 10,091,059                  | 10,872,968                  | 2,871,171     | 2,512,251 | 356,920       | 11,415,383                     | 11,484,683 | 11,484,683    | (69,300)                   | 0             |                            |
| Class 100 Overtime Oblig./Approp.       | 4,474                       | 9,360                       | 14,384                      | 84            | 84        | 0             | 12,000                         | 12,000     | 12,000        | 12,000                     | 0             |                            |
| Licenses & Inspections                  |                             |                             |                             |               |           |               |                                |            |               |                            |               |                            |
| Full-Time Positions                     | 355                         | 351                         | 356                         | 362           | 359       | 3             | 374                            | 362        | 362           | 362                        | 12            | 0                          |
| Class 100 Total Oblig./Approp.          | 16,439,330                  | 16,511,531                  | 17,773,107                  | 4,323,310     | 4,318,502 | 4,808         | 17,204,314                     | 17,293,241 | 17,293,241    | (88,927)                   | 0             |                            |
| Class 100 Overtime Oblig./Approp.       | 729,822                     | 767,225                     | 1,164,539                   | 226,649       | 226,649   | 0             | 995,792                        | 870,792    | 870,792       | 125,000                    | 0             |                            |
| Managing Director                       |                             |                             |                             |               |           |               |                                |            |               |                            |               |                            |
| Full-Time Positions                     | 87                          | 102                         | 95                          | 101           | 94        | 7             | 163                            | 147        | 147           | 147                        | 0             |                            |
| Class 100 Total Oblig./Approp.          | 7,057,558                   | 8,117,286                   | 8,034,882                   | 2,115,979     | 1,832,802 | 283,177       | 10,643,679                     | 10,579,896 | 10,579,896    | 63,783                     | 0             |                            |
| Class 100 Overtime Oblig./Approp.       | 445,965                     | 473,765                     | 91,631                      | 106,083       | 32,258    | 73,825        | 424,331                        | 240,074    | 240,074       | 184,257                    | 0             |                            |
| Mayor                                   |                             |                             |                             |               |           |               |                                |            |               |                            |               |                            |
| Full-Time Positions                     | 55                          | 56                          | 72                          | 84            | 74        | 10            | 84                             | 77         | 77            | 77                         | 0             |                            |
| Class 100 Total Oblig./Approp.          | 3,784,126                   | 4,277,032                   | 4,793,689                   | 1,433,566     | 1,273,919 | 159,647       | 6,192,305                      | 5,734,265  | 5,734,265     | 456,040                    | 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             |                            |

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

FOR THE PERIOD ENDING SEPTEMBER 30, 2008

| Department / Category  | FY 06<br>Year End<br>Actual | FY 07<br>Year End<br>Actual | FY 08<br>Year End<br>Actual | YEAR TO DATE          |             |                                | FISCAL YEAR 2009 |                                |               |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------|-------------|--------------------------------|------------------|--------------------------------|---------------|
|  |                             |                             |                             | Target Budget<br>Plan | Actual      | (Over) Under<br>Target Budget. | YEAR END         |                                |               |
|  |                             |                             |                             |                       |             |                                | Actual           | (Over) Under<br>Target Budget. | Target Budget |
| <b>Department / Category</b>                                   |                             |                             |                             |                       |             |                                |                  |                                |               |
| <b>Mayor's Office of Transportation</b>                        | 0                           | 0                           | 0                           | 125,000               | 68,196      | 56,804                         | 500,000          | 500,000                        | 0             |
| Full-Time Positions  | 0                           | 0                           | 0                           | 0                     | 0           | 0                              | 0                | 0                              | 0             |
| Class 100 Total Oblig./Approp.                                 | 0                           | 0                           | 0                           |                       |             |                                |                  |                                |               |
| Class 100 Overtime Oblig./Approp.                              | 0                           | 0                           | 0                           |                       |             |                                |                  |                                |               |
| <b>Mural Arts Program</b>                                      | 14                          | 14                          | 12                          | 165,236               | 100,000     | 65,236                         | 660,945          | 660,945                        | 0             |
| Full-Time Positions  | 456,037                     | 453,526                     | 472,382                     |                       |             |                                |                  |                                |               |
| Class 100 Total Oblig./Approp.                                 |                             |                             |                             |                       |             |                                |                  |                                |               |
| Class 100 Overtime Oblig./Approp.                              | 497                         | 1,218                       | 1,462                       | 250                   | 551         | (301)                          | 1,000            | 1,000                          | 0             |
| <b>Office of Behavioral Health/Mental Retardation Services</b> | 36                          | 35                          | 28                          | 539,879               | 424,871     | 114,808                        | 2,144,414        | 2,158,714                      | 0             |
| Full-Time Positions  | 2,316,329                   | 2,222,971                   | 2,018,861                   |                       |             |                                |                  |                                |               |
| Class 100 Total Oblig./Approp.                                 |                             |                             |                             |                       |             |                                |                  |                                |               |
| Class 100 Overtime Oblig./Approp.                              | 26,717                      | 32,541                      | 22,633                      | 3,565                 | 3,587       | (22)                           | 20,725           | 16,905                         | 3,820         |
| <b>Office of Supportive Housing</b>                            | 131                         | 132                         | 126                         | 1,678,632             | 1,523,833   | 154,739                        | 6,601,227        | 6,714,527                      | 0             |
| Full-Time Positions  | 6,591,611                   | 6,828,986                   | 6,202,044                   |                       |             |                                |                  |                                |               |
| Class 100 Total Oblig./Approp.                                 |                             |                             |                             |                       |             |                                |                  |                                |               |
| Class 100 Overtime Oblig./Approp.                              | 849,945                     | 743,878                     | 700,875                     | 108,025               | 0           |                                | 371,851          | 371,851                        | 0             |
| <b>Office of Housing &amp; Community Dev.</b>                  | 3                           | 0                           | 0                           | 0                     | 0           | 0                              | 0                | 0                              | 0             |
| Full-Time Positions  | 233,987                     | 46,341                      | 0                           | 0                     | 0           | 0                              | 0                | 0                              | 0             |
| Class 100 Total Oblig./Approp.                                 |                             |                             |                             |                       |             |                                |                  |                                |               |
| Class 100 Overtime Oblig./Approp.                              | 0                           | 0                           | 0                           | 0                     | 0           | 0                              | 0                | 0                              | 0             |
| <b>Personnel</b>   | 70                          | 70                          | 68                          | 995,817               | 834,784     | 161,033                        | 3,954,669        | 3,983,269                      | (23,600)      |
| Full-Time Positions  | 3,871,997                   | 3,956,530                   | 3,939,679                   |                       |             |                                |                  |                                |               |
| Class 100 Total Oblig./Approp.                                 |                             |                             |                             |                       |             |                                |                  |                                |               |
| Class 100 Overtime Oblig./Approp.                              | 43,161                      | 104,259                     | 139,657                     | 7,585                 | 18,012      | (10,427)                       | 30,339           | 30,339                         | 0             |
| <b>Police</b>  | 7,287                       | 7,424                       | 7,367                       | 7,493                 | 7,493       | 0                              | 7,735            | 7,508                          | 227           |
| Full-Time Positions  | 457,990,628                 | 478,231,611                 | 509,124,087                 | 119,873,130           | 115,077,093 | 4,796,037                      | 508,468,005      | 519,492,519                    | 0             |
| Class 100 Total Oblig./Approp.                                 |                             |                             |                             |                       |             |                                |                  |                                |               |
| Class 100 Overtime Oblig./Approp.                              | 48,658,490                  | 59,231,067                  | 70,555,018                  | 16,839,340            | 16,839,340  | 0                              | 64,232,661       | 62,437,378                     | 1,795,283     |

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TABLE O-3  
**QUARTERLY CITY MANAGERS REPORT**  
**PERSONAL SERVICES SUMMARY**  
**GENERAL FUND**  
FOR THE PERIOD ENDING SEPTEMBER 30, 2008

| Department / Category                              | FY 06<br>Year End<br>Actual | FY 07<br>Year End<br>Actual | FY 08<br>Year End<br>Actual | YEAR TO DATE          |            |  | FISCAL YEAR 2009                       |                            |               |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------|------------|--|--|----------------------------|---------------|
|  |                             |                             |                             | Target Budget<br>Plan | Actual     | Actual<br>(Over) Under<br>Target Budget. | Year End<br>Departmental<br>Projection | Departmental<br>Projection |               |
|  |                             |                             |                             |                       |            |  |  | Adopted<br>Budget          | Target Budget |
| <b>Departmental Projection<br/>(Over) Under</b>    |                             |                             |                             |                       |            |  |  |                            |               |
| <b>Prisons</b>                                     |                             |                             |                             |                       |            |  |  |                            |               |
| Full-Time Positions                                | 2,225                       | 2,176                       | 2,131                       | 2,400                 | 2,161      | 239                                      | 2,400                                  | 2,400                      | 0             |
| Class 100 Total Oblig./Approp.                     | 106,034,275                 | 115,246,659                 | 122,731,345                 | 30,834,449            | 28,429,018 | 2,405,431                                | 123,158,997                            | 123,337,797                | (176,800)     |
| Class 100 Overtime Oblig./Approp.                  | 19,244,373                  | 24,600,109                  | 32,063,777                  | 7,717,100             | 7,778,029  | (60,929)                                 | 28,675,877                             | 28,675,877                 | 0             |
| <b>Procurement</b>                                 |                             |                             |                             |                       |            |  |  |                            |               |
| Full-Time Positions                                | 59                          | 54                          | 58                          | 62                    | 57         | 5  | 62                                     | 50                         | 12            |
| Class 100 Total Oblig./Approp.                     | 2,660,423                   | 2,488,146                   | 2,667,670                   | 677,010               | 646,979    | 30,031                                   | 2,885,023                              | 2,708,038                  | 176,985       |
| Class 100 Overtime Oblig./Approp.                  | 6,774                       | 5,570                       | 582                         | 1,871                 | 0          | 1,871                                    | 7,484                                  | 0                          | 7,484         |
| <b>Public Health</b>                               |                             |                             |                             |                       |            |  |  |                            |               |
| Full-Time Positions                                | 622                         | 664                         | 665                         | 757                   | 693        | 64                                       | 757                                    | 746                        | 11            |
| Class 100 Total Oblig./Approp.                     | 37,598,246                  | 39,900,244                  | 42,058,888                  | 11,069,710            | 10,285,141 | 774,569                                  | 44,302,990                             | 44,278,841                 | 24,149        |
| Class 100 Overtime Oblig./Approp.                  | 2,695,931                   | 2,981,249                   | 2,681,302                   | 426,100               | 554,446    | (128,346)                                | 2,186,465                              | 2,186,465                  | 0             |
| <b>Ambulatory Health Services</b>                  |                             |                             |                             |                       |            |  |  |                            |               |
| Full-Time Positions                                | 315                         | 337                         | 343                         | 388                   | 357        | 31                                       | 388                                    | 388                        | 0             |
| Class 100 Total Oblig./Approp.                     | 19,054,045                  | 20,477,836                  | 23,013,424                  | 5,851,745             | 5,685,603  | 166,142                                  | 23,406,979                             | 23,406,979                 | 0             |
| Class 100 Overtime Oblig./Approp.                  | 900,635                     | 1,016,884                   | 1,084,899                   | 178,706               | 208,890    | (30,184)                                 | 925,388                                | 925,388                    | 0             |
| <b>Early Childhood, Youth &amp; Women's Health</b> |                             |                             |                             |                       |            |  |  |                            |               |
| Full-Time Positions                                | 25                          | 28                          | 23                          | 30                    | 24         | 6  | 30                                     | 27                         | 3             |
| Class 100 Total Oblig./Approp.                     | 1,770,175                   | 1,973,308                   | 1,726,679                   | 478,804               | 263,676    | 215,128                                  | 1,939,363                              | 1,915,214                  | 24,149        |
| Class 100 Overtime Oblig./Approp.                  | 94,794                      | 168,606                     | 101,189                     | 15,548                | 1,491      | 14,057                                   | 80,582                                 | 80,582                     | 0             |
| <b>Phila. Nursing Home</b>                         |                             |                             |                             |                       |            |  |  |                            |               |
| Full-Time Positions                                | 1                           | 1                           | 1                           | 1                     | 1          | 0  | 1                                      | 1                          | 0             |
| Class 100 Total Oblig./Approp.                     | 57,407                      | 157,491                     | 166,739                     | 45,399                | 30,847     | 14,552                                   | 181,594                                | 181,594                    | 0             |
| Class 100 Overtime Oblig./Approp.                  | 0                           | 460                         | 1,889                       | 0                     | 0          | 0  | 0                                      | 0                          | 0             |
| <b>Environmental Protection Services</b>           |                             |                             |                             |                       |            |  |  |                            |               |
| Full-Time Positions                                | 90                          | 95                          | 93                          | 111                   | 99         | 12                                       | 111                                    | 109                        | 2             |
| Class 100 Total Oblig./Approp.                     | 5,026,258                   | 5,229,799                   | 5,287,936                   | 1,421,425             | 1,353,073  | 68,352                                   | 5,685,701                              | 5,685,701                  | 0             |
| Class 100 Overtime Oblig./Approp.                  | 246,453                     | 339,792                     | 323,934                     | 42,764                | 101,445    | (58,681)                                 | 217,315                                | 217,315                    | 0             |

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

FOR THE PERIOD ENDING SEPTEMBER 30, 2008

| Department / Category                   | FY 06<br>Year End<br>Actual | FY 07<br>Year End<br>Actual | FY 08<br>Year End<br>Actual | YEAR TO DATE          |           |                                | FISCAL YEAR 2009 |                            |                            |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------|-----------|--------------------------------|------------------|----------------------------|----------------------------|
|   |                             |                             |                             | Target Budget<br>Plan | Actual    | (Over) Under<br>Target Budget. | Year End         | Departmental<br>Projection | Departmental<br>Projection |
|   |                             |                             |                             |                       |           |                                |                  |                            |                            |
| <b>Administration and Support Svcs.</b> |                             |                             |                             |                       |           |                                |                  |                            |                            |
| Full-Time Positions                     | 101                         | 107                         | 104                         | 114                   | 103       | 11                             | 114              | 109                        | 5                          |
| Class 100 Total Oblig./Approp.          | 6,115,102                   | 6,174,842                   | 5,999,873                   | 1,676,478             | 1,470,524 | 205,944                        | 6,705,910        | 6,705,910                  | 0                          |
| Class 100 Overtime Oblig./Approp.       | 605,212                     | 585,671                     | 444,581                     | 94,225                | 101,948   | (7,723)                        | 485,737          | 485,737                    | 0                          |
| <b>Medical / Examiner's Office</b>      |                             |                             |                             |                       |           |                                |                  |                            |                            |
| Full-Time Positions                     | 41                          | 44                          | 48                          | 53                    | 52        | 1                              | 53               | 52                         | 52                         |
| Class 100 Total Oblig./Approp.          | 2,867,616                   | 3,045,395                   | 2,998,575                   | 828,985               | 846,990   | (18,005)                       | 3,315,939        | 3,315,939                  | 0                          |
| Class 100 Overtime Oblig./Approp.       | 540,779                     | 488,999                     | 455,204                     | 65,619                | 99,737    | (34,118)                       | 329,587          | 329,587                    | 0                          |
| <b>Infectious Disease Control</b>       |                             |                             |                             |                       |           |                                |                  |                            |                            |
| Full-Time Positions                     | 49                          | 52                          | 53                          | 60                    | 57        | 3                              | 60               | 60                         | 0                          |
| Class 100 Total Oblig./Approp.          | 2,707,643                   | 2,841,583                   | 2,865,722                   | 766,876               | 644,428   | 122,448                        | 3,067,504        | 3,067,504                  | 0                          |
| Class 100 Overtime Oblig./Approp.       | 248,058                     | 280,837                     | 269,606                     | 29,238                | 40,935    | (11,697)                       | 147,856          | 147,856                    | 0                          |
| <b>Chronic Disease</b>                  |                             |                             |                             |                       |           |                                |                  |                            |                            |
| 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                          |
| <b>Public Property</b>                  |                             |                             |                             |                       |           |                                |                  |                            |                            |
| Full-Time Positions                     | 158                         | 175                         | 165                         | 165                   | 0         | 0                              | 178              | 150                        | 150                        |
| Class 100 Total Oblig./Approp.          | 8,084,578                   | 9,032,956                   | 8,482,713                   | 2,104,609             | 2,046,846 | 57,763                         | 8,814,559        | 8,418,436                  | 8,418,436                  |
| Class 100 Overtime Oblig./Approp.       | 1,182,717                   | 1,464,320                   | 1,722,889                   | 411,910               | 411,910   | 0                              | 1,551,157        | 1,301,157                  | 1,301,157                  |
| <b>Records</b>                          |                             |                             |                             |                       |           |                                |                  |                            |                            |
| Full-Time Positions                     | 75                          | 70                          | 70                          | 76                    | 69        | 7                              | 76               | 70                         | 70                         |
| Class 100 Total Oblig./Approp.          | 3,451,920                   | 3,550,181                   | 3,584,663                   | 864,036               | 827,328   | 36,708                         | 3,658,731        | 3,456,144                  | 3,456,144                  |
| Class 100 Overtime Oblig./Approp.       | 433,471                     | 462,149                     | 460,763                     | 90,315                | 87,537    | 2,778                          | 361,259          | 361,259                    | 361,259                    |
| <b>Recreation</b>                       |                             |                             |                             |                       |           |                                |                  |                            |                            |
| Full-Time Positions                     | 468                         | 460                         | 464                         | 517                   | 475       | 42                             | 517              | 477                        | 477                        |
| Class 100 Total Oblig./Approp.          | 27,838,493                  | 29,330,231                  | 31,270,256                  | 9,814,220             | 9,985,851 | (171,631)                      | 33,277,509       | 30,669,436                 | 30,669,436                 |
| Class 100 Overtime Oblig./Approp.       | 933,961                     | 1,310,697                   | 1,148,536                   | 243,019               | 196,065   | 46,954                         | 972,077          | 687,222                    | 687,222                    |

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TABLE O-3  
**QUARTERLY CITY MANAGERS REPORT**  
**PERSONAL SERVICES SUMMARY**  
**GENERAL FUND**  
FOR THE PERIOD ENDING SEPTEMBER 30, 2008

| Department / Category  | FY 06<br>Year End<br>Actual | FY 07<br>Year End<br>Actual | FY 08<br>Year End<br>Actual | YEAR TO DATE  |                              |                              | FISCAL YEAR 2009 |                   |                            |
|--|-----------------------------|-----------------------------|-----------------------------|---------------|------------------------------|------------------------------|------------------|-------------------|----------------------------|
|  |                             |                             |                             | Target Budget |                              | Actual                       | Year End         |                   | Departmental<br>Projection |
|  |                             |                             |                             | Plan          | (Over) Under<br>(Over) Under | (Over) Under<br>(Over) Under | Target Budget    | Adopted<br>Budget | Target Budget              |
| Register of Wills  |                             |                             |                             |               |                              |                              |                  |                   |                            |
| Full-Time Positions  | 65                          | 69                          | 68                          | 68            | 0                            | 0                            | 70               | 68                | 68                         |
| Class 100 Total Oblig./Approp.   | 3,037,732                   | 3,315,520                   | 3,418,493                   | 868,348       | 803,378                      | 64,970                       | 3,656,202        | 3,473,392         | 182,810                    |
| Class 100 Overtime Oblig./Approp.  | 0                           | 0                           | 0                           | 0             | 0                            | 0                            | 0                | 0                 | 0                          |
| Revenue  |                             |                             |                             |               |                              |                              |                  |                   |                            |
| Full-Time Positions  | 247                         | 237                         | 252                         | 255           | 249                          | 6                            | 271              | 275               | (4)                        |
| Class 100 Total Oblig./Approp.   | 12,037,221                  | 12,073,257                  | 11,906,910                  | 2,895,774     | 2,984,657                    | (88,883)                     | 12,826,474       | 13,162,607        | (336,133)                  |
| Class 100 Overtime Oblig./Approp.  | 723,338                     | 830,402                     | 737,888                     | 158,533       | 158,533                      | 0                            | 790,014          | 410,283           | 379,731                    |
| Sheriff  |                             |                             |                             |               |                              |                              |                  |                   |                            |
| Full-Time Positions  | 243                         | 241                         | 238                         | 242           | 241                          | 1                            | 263              | 258               | 5                          |
| Class 100 Total Oblig./Approp.   | 12,955,460                  | 13,856,672                  | 14,387,582                  | 3,431,492     | 3,258,125                    | 173,367                      | 14,435,648       | 13,725,966        | 709,682                    |
| Class 100 Overtime Oblig./Approp.  | 2,514,300                   | 2,938,803                   | 3,190,678                   | 736,626       | 736,626                      | 0                            | 2,850,000        | 2,500,000         | 350,000                    |
| Streets  |                             |                             |                             |               |                              |                              |                  |                   |                            |
| Full-Time Positions  | 586                         | 592                         | 591                         | 603           | 602                          | 1                            | 625              | 614               | 614                        |
| Class 100 Total Oblig./Approp.   | 17,443,518                  | 20,364,041                  | 20,463,560                  | 6,382,533     | 6,652,247                    | (269,74)                     | 25,165,331       | 25,530,131        | (364,800)                  |
| Class 100 Overtime Oblig./Approp.  | 2,322,264                   | 1,413,275                   | 2,583,126                   | 519,704       | 519,704                      | 0                            | 2,185,000        | 2,185,000         | 0                          |
| (Actual includes County Liquid and Special Gasoline Funds, while projection does not.) |                             |                             |                             |               |                              |                              |                  |                   |                            |
| Engineering Design & Surveying   |                             |                             |                             |               |                              |                              |                  |                   |                            |
| Full-Time Positions  | 93                          | 95                          | 94                          | 95            | 95                           | 0                            | 103              | 103               | 0                          |
| Class 100 Total Oblig./Approp.   | 5,239,655                   | 5,351,637                   | 5,297,857                   | 1,536,397     | 1,138,674                    | 397,723                      | 5,580,489        | 6,145,589         | (565,100)                  |
| Class 100 Overtime Oblig./Approp.  | 398,341                     | 321,379                     | 290,806                     | 26,227        | 26,227                       | 0                            | 300,000          | 300,000           | 0                          |
| Highways   |                             |                             |                             |               |                              |                              |                  |                   |                            |
| Full-Time Positions  | 314                         | 304                         | 311                         | 311           | 311                          | 0                            | 320              | 319               | 1                          |
| Class 100 Total Oblig./Approp.   | 5,284,616                   | 7,652,469                   | 7,322,759                   | 2,247,229     | 3,395,700                    | (1,146,471)                  | 11,070,446       | 11,236,146        | (165,700)                  |
| Class 100 Overtime Oblig./Approp.  | 1,450,028                   | 728,224                     | 1,728,904                   | 398,693       | 398,693                      | 0                            | 1,500,000        | 1,500,000         | 0                          |
| (See footnote above)   |                             |                             |                             |               |                              |                              |                  |                   |                            |

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 SEPTEMBER 30, 2008

| Department / Category  | FY 06<br>Year End<br>Actual | FY 07<br>Year End<br>Actual | FY 08<br>Year End<br>Actual | YEAR TO DATE  |            |               | FISCAL YEAR 2009                         |                  |                            | FISCAL YEAR 2009           |               |  |
|--|-----------------------------|-----------------------------|-----------------------------|---------------|------------|---------------|--|------------------|----------------------------|----------------------------|---------------|--|
|  |                             |                             |                             | Target Budget |            | Actual        | Actual<br>(Over) Under<br>Target Budget. |                  | Year End                   | Departmental<br>Projection |               | Departmental<br>(Over) Under<br>Projection |
|  |                             |                             |                             | Plan          | Actual     | Target Budget | Adopted<br>Budget                        | Target<br>Budget | Departmental<br>Projection | Adopted Budget             | Target Budget | Departmental<br>(Over) Under<br>Budget     |
| <b>Street Lighting</b>   |                             |                             |                             |               |            |               |  |                  |                            |                            |               |  |
| Full-Time Positions  | 19                          | 23                          | 21                          | 23            | 22         | 1             | 22                                       | 22               | 22                         | 0                          | 0             | 0  |
| Class 100 Total Oblig./Approp.                                   | 582,520                     | 600,014                     | 774,107                     | 256,422       | 244,235    | 12,187        | 1,025,688                                | 1,025,688        | 1,025,688                  | 0                          | 0             | 0  |
| Class 100 Overtime Oblig./Approp.<br><i>(See footnote above)</i> | 95,923                      | 54,712                      | 138,089                     | 26,241        | 26,241     | 0             | 90,000                                   | 90,000           | 90,000                     | 0                          | 0             | 0  |
| <b>Traffic Engineering</b>                                       |                             |                             |                             |               |            |               |  |                  |                            |                            |               |  |
| Full-Time Positions  | 83                          | 90                          | 88                          | 91            | 91         | 0             | 96                                       | 92               | 92                         | 4                          | 0             | 0  |
| Class 100 Total Oblig./Approp.                                   | 2,423,746                   | 2,620,818                   | 2,968,556                   | 809,955       | 926,267    | (116,312)     | 3,239,821                                | 3,239,821        | 3,239,821                  | 0                          | 0             | 0  |
| Class 100 Overtime Oblig./Approp.<br><i>(See footnote above)</i> | 200,327                     | 788,800                     | 350,988                     | 56,013        | 56,013     | 0             | 240,000                                  | 240,000          | 240,000                    | 0                          | 0             | 0  |
| <b>General Support</b>   |                             |                             |                             |               |            |               |  |                  |                            |                            |               |  |
| Full-Time Positions  | 77                          | 80                          | 77                          | 83            | 83         | 0             | 84                                       | 78               | 78                         | 6                          | 0             | 0  |
| Class 100 Total Oblig./Approp.                                   | 3,912,987                   | 4,139,103                   | 4,100,281                   | 970,722       | 947,371    | 23,391        | 4,248,887                                | 3,882,887        | 3,882,887                  | 366,000                    | 0             | 0  |
| Class 100 Overtime Oblig./Approp.                                | 87,645                      | 120,160                     | 74,339                      | 12,530        | 12,530     | 0             | 55,000                                   | 55,000           | 55,000                     | 0                          | 145,666       | 0  |
| <b>Sanitation</b>  |                             |                             |                             |               |            |               |  |                  |                            |                            |               |  |
| Full-Time Positions  | 1,263                       | 1,222                       | 1,248                       | 1,212         | 1,218      | (6)           | 1,341                                    | 1,270            | 1,270                      | 71                         | 0             | 0  |
| Class 100 Total Oblig./Approp.                                   | 44,638,454                  | 44,468,301                  | 45,722,318                  | 12,060,386    | 11,643,141 | 4117,245      | 48,181,045                               | 48,241,545       | 48,241,545                 | (60,500)                   | 0             | 0  |
| Class 100 Overtime Oblig./Approp.                                | 6,369,959                   | 5,722,009                   | 6,295,977                   | 1,302,094     | 1,302,094  | 0             | 5,600,000                                | 5,475,000        | 5,475,000                  | 125,000                    | 0             | 0  |
| <b>Youth Commission</b>  |                             |                             |                             |               |            |               |  |                  |                            |                            |               |  |
| Full-Time Positions  | 0                           | 0                           | 0                           | 0             | 0          | 0             | 1  | 1                | 1                          | 0                          | 0             | 0  |
| Class 100 Total Oblig./Approp.                                   | 0                           | 0                           | 0                           | 11,750        | 0          | 11,750        | 47,000                                   | 47,000           | 47,000                     | 0                          | 0             | 0  |
| Class 100 Overtime Oblig./Approp.                                | 0                           | 0                           | 0                           | 0             | 0          | 0             | 0  | 0                | 0                          | 0                          | 0             | 0  |
| <b>Zoning Board of Adjustment</b>                                |                             |                             |                             |               |            |               |  |                  |                            |                            |               |  |
| Full-Time Positions  | 5                           | 4                           | 5                           | 5             | 5          | 0             | 5  | 5                | 5                          | 0                          | 0             | 0  |
| Class 100 Total Oblig./Approp.                                   | 350,156                     | 298,216                     | 101,393                     | 76,662        | 24,731     | 402,272       | 405,572                                  | 405,572          | 405,572                    | (3,500)                    | 0             | 0  |
| Class 100 Overtime Oblig./Approp.                                | 101                         | 1,344                       | 1,577                       | 0             | 0          | 15,816        | 0  | 0                | 0                          | 15,616                     | 0             | 0  |
| <b>Zoning Code Commission</b>                                    |                             |                             |                             |               |            |               |  |                  |                            |                            |               |  |
| Full-Time Positions  | 0                           | 0                           | 0                           | 0             | 0          | 0             | 2  | 2                | 2                          | 0                          | 0             | 0  |
| Class 100 Total Oblig./Approp.                                   | 0                           | 0                           | 0                           | 32,500        | 0          | 32,500        | 130,000                                  | 130,000          | 130,000                    | 0                          | 0             | 0  |
| Class 100 Overtime Oblig./Approp.                                | 0                           | 0                           | 0                           | 0             | 0          | 0             | 0  | 0                | 0                          | 0                          | 0             | 0  |

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TABLE O-3  
**QUARTERLY CITY MANAGERS REPORT**  
**PERSONAL SERVICES SUMMARY**  
**GENERAL FUND**  
FOR THE PERIOD ENDING SEPTEMBER 30, 2008

| Department / Category             | FY 06<br>Year End<br>Actual | FY 07<br>Year End<br>Actual | FY 08<br>Year End<br>Actual | YEAR TO DATE          |             |                                | FISCAL YEAR 2009 |                  |                        | FISCAL YEAR 2009                       |  |                |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------|-------------|--------------------------------|------------------|------------------|------------------------|--|--|----------------|
|                                   |                             |                             |                             | Target Budget<br>Plan | Actual      | (Over) Under<br>Target Budget. | Actual           | Target<br>Budget | Year End<br>Projection | Year End<br>Departmental<br>Projection | Departmental<br>(Over) Under<br>Projection | Adopted Budget |
| <b>TOTAL GENERAL FUND</b>         |                             |                             |                             |                       |             |                                |                  |                  |                        |  |  |                |
| Full-Time Positions               | 22,832                      | 23,050                      | 23,111                      | 23,791                | 23,330      | 461                            | 24,661           | 23,912           | 23,912                 | 749                                    | 0  |                |
| Class 100 Total Oblig./Approp.    | 1,250,221,078               | 1,327,588,620               | 1,390,720,193               | 336,024,373           | 322,288,152 | 13,736,221                     | 1,415,816,200    | 1,414,150,646    | 1,414,150,646          | 1,665,554                              | 0  |                |
| Class 100 Overtime Oblig./Approp. | 125,559,670                 | 146,371,956                 | 167,173,893                 | 38,975,927            | 38,995,715  | (19,789)                       | 149,848,653      | 139,194,930      | 139,194,930            | 10,653,723                             | 0  |                |

**Table O-4**  
**QUARTERLY CITY MANAGERS REPORT**  
**PURCHASE OF SERVICES ANALYSIS-SELECTED DEPARTMENTS**  
**GENERAL FUND**  
**FOR THE PERIOD ENDING SEPTEMBER 30, 2008**

| Department                            | FY 08<br>Actual      | Year To Date             |                    | Fiscal Year 2009                           |                               | Full Year                   |                       | Current Projection<br>(Over)/Under<br>Budget | Current Target<br>Current<br>Target<br>Budget | Current<br>Projection<br>Adopted<br>Budget | Current<br>Projection<br>Current<br>Budget |
|---------------------------------------|----------------------|--------------------------|--------------------|--|-------------------------------|-----------------------------|-----------------------|--|---|--|--|
|                                       |                      | Target<br>Budget<br>Plan | Actual             | Actual<br>(Over)<br>Under<br>Target Budget | Original<br>Adopted<br>Budget | Current<br>Target<br>Budget | Current<br>Projection |  |   |  |  |
| <b>Human Services:</b>                |                      |                          |                    |  |                               |                             |                       |  |   |  |  |
| Admin. & Mgmt.                        | 3,748,869            | 2,694,417                | 3,349,167          | (654,750)                                  | 3,849,167                     | 3,849,167                   | 3,349,167             | 500,000                                      | 500,000                                       | 500,000                                    | 0  |
| Contract Admin. & Prog. Eval.         | 68,446               | 46,631                   | 15,029             | 31,602                                     | 66,616                        | 66,616                      | 66,616                | 0  | 0   | 0  | 0  |
| Juvenile Justice                      | 109,742,834          | 91,062,720               | 91,878,475         | (815,755)                                  | 113,828,400                   | 113,828,400                 | 113,828,400           | 0  | 0   | 0  | 0  |
| Children & Youth                      | 287,979,812          | 216,189,443              | 223,211,162        | (7,021,720)                                | 288,252,590                   | 288,252,590                 | 288,252,590           | 0  | 0   | 0  | 0  |
| Community Based Prevention            | 113,692,369          | 55,757,802               | 48,398,952         | 7,358,850                                  | 104,431,537                   | 92,929,670                  | 93,429,670            | 11,001,867                                   | (500,000)                                     | 11,001,867                                 | (500,000)                                  |
| <b>Total Human Services</b>           | <b>515,232,330</b>   | <b>365,751,013</b>       | <b>366,852,785</b> | <b>(1,101,772)</b>                         | <b>510,428,310</b>            | <b>498,926,443</b>          | <b>498,926,443</b>    | <b>11,501,867</b>                            | <b>0</b>                                      | <b>11,501,867</b>                          | <b>0</b>                                   |
| <b>Public Health:</b>                 |                      |                          |                    |  |                               |                             |                       |  |   |  |  |
| Ambulatory Health                     | 20,144,139           | 15,755,568               | 17,972,217         | (2,216,649)                                | 21,124,924                    | 21,007,424                  | 21,007,424            | 117,500                                      | 0   | 117,500                                    | 0  |
| Early Childhood, Youth & Women's Hlth | 709,776              | 449,850                  | 118,681            | 331,169                                    | 1,799,401                     | 1,799,401                   | 1,799,401             | 0  | 0   | 0  | 0  |
| Phil. Nursing Home                    | 35,923,177           | 38,050,824               | 38,050,824         | 0  | 39,782,571                    | 39,782,571                  | 39,782,571            | 0  | 0   | 0  | 0  |
| Environmental Prot.                   | 3,367,136            | 3,087,025                | 3,376,149          | (289,124)                                  | 3,430,028                     | 3,430,028                   | 3,430,028             | 0  | 0   | 0  | 0  |
| Administration and Support Svcs       | 1,941,943            | 1,021,486                | 827,808            | 193,678                                    | 1,802,476                     | 1,702,476                   | 1,702,476             | 100,000                                      | 0   | 100,000                                    | 0  |
| Medical Examiner's Office             | 249,696              | 286,718                  | 162,484            | 124,234                                    | 477,863                       | 477,863                     | 477,863               | 0  | 0   | 0  | 0  |
| Infectious Disease Control            | 2,736,048            | 2,155,928                | 2,448,563          | (292,635)                                  | 2,949,571                     | 2,874,571                   | 2,874,571             | 75,000                                       | 0   | 75,000                                     | 0  |
| Chronic Disease                       | 0                    | 150,000                  | 150,000            | 0  | 300,000                       | 150,000                     | 150,000               | 150,000                                      | 0   | 150,000                                    | 0  |
| <b>Total Public Health</b>            | <b>65,071,915</b>    | <b>60,557,399</b>        | <b>63,106,726</b>  | <b>(2,149,327)</b>                         | <b>71,656,834</b>             | <b>71,224,334</b>           | <b>71,224,334</b>     | <b>442,500</b>                               | <b>0</b>                                      | <b>442,500</b>                             | <b>0</b>                                   |
| <b>Public Property:</b>               |                      |                          |                    |  |                               |                             |                       |  |   |  |  |
| SEPTA                                 | 61,339,000           | 15,734,000               | 15,734,000         | 0  | 63,077,000                    | 63,077,000                  | 63,077,000            | 0  | 0   | 0  | 0  |
| Space Rentals                         | 15,546,843           | 15,788,554               | 15,788,554         | 0  | 16,543,000                    | 15,788,554                  | 15,788,554            | 754,446                                      | 0   | 754,446                                    | 0  |
| Telecommunications                    | 2,511,037            | 2,645,500                | 2,645,500          | 0  | 2,700,000                     | 2,645,500                   | 2,645,500             | 54,500                                       | 0   | 54,500                                     | 0  |
| Utilities                             | 33,127,551           | 32,490,000               | 32,490,000         | 0  | 32,490,000                    | 32,490,000                  | 32,490,000            | 32,490,000                                   | 0   | 32,490,000                                 | 0  |
| All Other                             | 27,054,213           | 14,182,246               | 13,701,660         | 480,586                                    | 29,118,291                    | 28,364,491                  | 28,364,491            | 753,800                                      | 0   | 753,800                                    | 0  |
| <b>Total Public Property</b>          | <b>139,578,644</b>   | <b>80,840,300</b>        | <b>80,359,714</b>  | <b>480,586</b>                             | <b>143,928,291</b>            | <b>142,365,545</b>          | <b>142,365,545</b>    | <b>1,562,746</b>                             | <b>0</b>                                      | <b>1,562,746</b>                           | <b>0</b>                                   |
| <b>Streets:</b>                       |                      |                          |                    |  |                               |                             |                       |  |   |  |  |
| General Support                       | 785,683              | 358,305                  | 366,088            | (7,783)                                    | 895,763                       | 895,763                     | 895,763               | 0  | 0   | 0  | 0  |
| Traffic Engineering                   | 26,525               | 37,791                   | 28,214             | 9,577                                      | 151,162                       | 151,162                     | 151,162               | 0  | 0   | 0  | 0  |
| Sanitation                            | 47,908,192           | 48,370,773               | 48,370,773         | 0  | 50,170,773                    | 48,370,773                  | 48,370,773            | 1,800,000                                    | 0   | 1,800,000                                  | 0  |
| Street Lighting                       | 8,984,527            | 1,154,343                | 1,403,606          | (249,263)                                  | 2,453,405                     | 1,923,905                   | 1,923,905             | 529,500                                      | 0   | 529,500                                    | 0  |
| Highways                              | 622,459              | 301,101                  | 324,376            | (23,276)                                   | 602,201                       | 602,201                     | 602,201               | 602,201                                      | 0   | 602,201                                    | 0  |
| Engineering Design & Surveying        | 54,387               | 15,552                   | 21,258             | (5,706)                                    | 62,208                        | 62,208                      | 62,208                | 0  | 0   | 0  | 0  |
| <b>Total Streets</b>                  | <b>58,381,773</b>    | <b>50,237,864</b>        | <b>50,514,315</b>  | <b>(276,451)</b>                           | <b>54,335,512</b>             | <b>52,006,012</b>           | <b>52,006,012</b>     | <b>2,329,500</b>                             | <b>0</b>                                      | <b>2,329,500</b>                           | <b>0</b>                                   |
| All Other                             | 410,472,475          | 222,241,852              | 235,186,190        | (12,944,338)                               | 417,974,662                   | 407,488,596                 | 407,488,596           | 10,486,066                                   | 0   | 10,486,066                                 | 0  |
| <b>Total Class 200</b>                | <b>1,188,737,137</b> | <b>780,028,427</b>       | <b>796,019,730</b> | <b>(15,991,303)</b>                        | <b>1,198,333,609</b>          | <b>1,172,010,930</b>        | <b>1,172,010,930</b>  | <b>26,322,679</b>                            | <b>0</b>                                      | <b>26,322,679</b>                          | <b>0</b>                                   |

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**City of Philadelphia**

**Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2008**

**DEPARTMENTAL FULL-TIME  
POSITIONS SUMMARY**

TABLE P-1  
**QUARTERLY CITY MANAGERS REPORT**  
**DEPARTMENTAL FULL TIME POSITIONS SUMMARY**  
**ALL FUNDS**  
**FOR THE PERIOD ENDING SEPTEMBER 30, 2008**

| Department                              | FISCAL YEAR 2008 |       |       | ADOPTED BUDGET |       |       | FISCAL YEAR 2009 |       |       | MONTH END ACTUAL (OVER) UNDER BUDGET |       |       |
|---|------------------|-------|-------|----------------|-------|-------|------------------|-------|-------|--------------------------------------|-------|-------|
|   | General          | Other | Total | General        | Other | Total | General          | Other | Total | General                              | Other | Total |
| Atwater Kent Museum                     | 4                | 0     | 4     | 4              | 0     | 4     | 4                | 0     | 4     | 0                                    | 0     | 4     |
| Auditing (City Controller's Office)     | 121              | 0     | 121   | 140            | 0     | 140   | 123              | 0     | 123   | 0                                    | 0     | 17    |
| Board of Building Standards             | 2                | 0     | 2     | 2              | 0     | 2     | 2                | 0     | 2     | 0                                    | 0     | 2     |
| Board of Ethics                         | 6                | 0     | 6     | 11             | 0     | 11    | 9                | 0     | 9     | 0                                    | 0     | 0     |
| Board of L & I Review                   | 3                | 0     | 3     | 3              | 0     | 3     | 3                | 0     | 3     | 0                                    | 0     | 0     |
| Bd. of Pensions                         | 0                | 59    | 59    | 0              | 79    | 79    | 0                | 59    | 59    | 0                                    | 59    | 20    |
| Bd. of Revision of Taxes                | 139              | 0     | 139   | 145            | 0     | 145   | 137              | 0     | 137   | 0                                    | 0     | 8     |
| Camp William Penn                       | 1                | 0     | 1     | 0              | 0     | 0     | 0                | 0     | 0     | 0                                    | 0     | 0     |
| Capital Program Office, Mayor-          | 21               | 0     | 21    | 39             | 0     | 39    | 36               | 0     | 36    | 0                                    | 0     | 3     |
| City Commissioners (Election Board)     | 91               | 0     | 91    | 88             | 0     | 88    | 95               | 0     | 95    | 0                                    | 0     | (7)   |
| City Council                            | 192              | 0     | 192   | 195            | 0     | 195   | 193              | 0     | 193   | 0                                    | 0     | 2     |
| City Planning Commission                | 44               | 2     | 46    | 49             | 4     | 53    | 44               | 5     | 49    | 5                                    | 49    | 4     |
| City Representative                     | 0                | 0     | 0     | 13             | 0     | 13    | 7                | 0     | 7     | 0                                    | 0     | 6     |
| City Treasurer                          | 11               | 0     | 11    | 13             | 0     | 13    | 11               | 0     | 11    | 0                                    | 0     | 2     |
| Civil Service Commission                | 2                | 0     | 2     | 2              | 0     | 2     | 2                | 0     | 2     | 0                                    | 0     | 0     |
| Clerk of Quarter Sessions               | 117              | 0     | 117   | 121            | 0     | 121   | 120              | 0     | 120   | 0                                    | 0     | 1     |
| Commerce                                | 13               | 782   | 795   | 10             | 921   | 931   | 9                | 772   | 781   | 9                                    | 781   | 150   |
| District Attorney - Total               | 437              | 109   | 546   | 450            | 131   | 581   | 472              | 111   | 583   | 0                                    | 0     | (2)   |
| Civilian                                | 423              | 99    | 522   | 435            | 106   | 541   | 460              | 100   | 560   | 0                                    | 0     | (19)  |
| Uniform                                 | 14               | 10    | 24    | 15             | 25    | 40    | 12               | 11    | 23    | 0                                    | 0     | 17    |
| Fairmount Park                          | 156              | 1     | 157   | 189            | 1     | 190   | 157              | 1     | 158   | 1                                    | 1     | 32    |
| Finance                                 | 170              | 10    | 180   | 169            | 5     | 174   | 180              | 7     | 187   | 7                                    | 7     | (13)  |
| Fire - Total                            | 2,326            | 64    | 2,390 | 2,505          | 78    | 2,583 | 2,311            | 66    | 2,377 | 66                                   | 0     | 206   |
| Uniform                                 | 2,225            | 67    | 2,286 | 2,395          | 74    | 2,469 | 2,212            | 62    | 2,274 | 62                                   | 0     | 195   |
| Civilian                                | 701              | 3     | 104   | 110            | 4     | 114   | 99               | 4     | 103   | 4                                    | 0     | 11    |
| First Judicial District                 | 1,979            | 439   | 2,409 | 1,965          | 532   | 2,497 | 1,958            | 460   | 2,418 | 460                                  | 0     | 79    |
| Fleet Management                        | 307              | 60    | 367   | 329            | 78    | 407   | 305              | 58    | 363   | 58                                   | 0     | 44    |
| Free Library                            | 713              | 66    | 779   | 730            | 90    | 820   | 703              | 67    | 770   | 67                                   | 0     | 50    |
| Historical Commission                   | 6                | 0     | 6     | 6              | 0     | 6     | 6                | 0     | 6     | 0                                    | 0     | 0     |
| Human Relations Commission              | 34               | 0     | 34    | 34             | 0     | 34    | 34               | 0     | 34    | 0                                    | 0     | 0     |
| Human Services                          | 1,784            | 41    | 1,825 | 1,871          | 61    | 1,932 | 1,809            | 40    | 1,849 | 40                                   | 0     | 83    |
| Information Services, Mayor's Office of | 141              | 17    | 158   | 156            | 17    | 173   | 139              | 16    | 155   | 16                                   | 0     | 18    |
| Labor Relations, Mayor's Office of      | 7                | 0     | 7     | 7              | 0     | 7     | 7                | 0     | 7     | 0                                    | 0     | 0     |
| Law                                     | 192              | 57    | 249   | 220            | 60    | 280   | 192              | 54    | 246   | 54                                   | 0     | 34    |

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

TABLE P-1  
**QUARTERLY CITY MANAGERS REPORT**  
**DEPARTMENTAL FULL TIME POSITIONS SUMMARY**  
**ALL FUNDS**  
**FOR THE PERIOD ENDING SEPTEMBER 30, 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 | 15                                   |  |
| Licenses & Inspections                       | 356              | 18           | 374           | 374            | 17           | 391           | 369              | 17           | 376           | 99               | 5     | 104   | 67                                   |  |
| Managing Director (MDO)                      | 95               | 9            | 104           | 163            | 3            | 166           | 94               | 5            | 99            | 74               | 3     | 75    | 67                                   |  |
| Mayor  | 72               | 3            | 75            | 84             | 3            | 87            | 74               | 3            | 77            | 0                | 0     | 181   | 10                                   |  |
| Mayor's Office of Comm. Svcs.                | 22               | 159          | 181           | 0              | 0            | 95            | 95               | 0            | 155           | 155              | 0     | 0     | (60)                                 |  |
| Mayor's Office of Transportation             | 0                | 0            | 0             | 6              | 0            | 6             | 4                | 0            | 4             | 12               | 0     | 12    | 2                                    |  |
| Mural Arts Program                           | 12               | 0            | 12            | 16             | 0            | 16            | 12               | 0            | 12            | 0                | 0     | 0     | 4                                    |  |
| Off. of Behavioral Hlth/Mental Retard. Svcs. | 28               | 234          | 262           | 33             | 264          | 297           | 27               | 236          | 263           | 236              | 27    | 236   | 34                                   |  |
| Off.of Supportive Housing                    | 126              | 49           | 175           | 138            | 55           | 193           | 129              | 46           | 175           | 90               | 0     | 90    | 18                                   |  |
| Office of Housing and Community Develop.     | 0                | 79           | 79            | 0              | 0            | 78            | 67               | 0            | 80            | 80               | 0     | 80    | 10                                   |  |
| Personnel                                    | 68               | 0            | 68            | 78             | 0            | 78            | 67               | 0            | 67            | 78               | 0     | 78    | 11                                   |  |
| Police - Total                               | 7,387            | 164          | 7,531         | 7,735          | 166          | 7,901         | 7,493            | 165          | 7,658         | 7,901            | 165   | 7,901 | 243                                  |  |
| Civilian                                     | 837              | 9            | 846           | 911            | 11           | 922           | 883              | 11           | 894           | 922              | 11    | 922   | 28                                   |  |
| Uniform                                      | 6,530            | 155          | 6,685         | 6,824          | 155          | 6,979         | 6,610            | 154          | 6,764         | 6,979            | 154   | 6,979 | 215                                  |  |
| Prisons                                      | 2,131            | 0            | 2,131         | 2,400          | 0            | 2,400         | 2,161            | 0            | 2,161         | 2,400            | 0     | 2,400 | 239                                  |  |
| Procurement                                  | 58               | 3            | 61            | 62             | 3            | 65            | 57               | 3            | 57            | 60               | 0     | 60    | 5                                    |  |
| Public Health                                | 665              | 215          | 880           | 757            | 251          | 1,008         | 693              | 218          | 911           | 757              | 251   | 757   | 97                                   |  |
| - Public Property                            | 165              | 0            | 165           | 178            | 0            | 178           | 165              | 0            | 165           | 178              | 0     | 178   | 13                                   |  |
| Records                                      | 70               | 0            | 70            | 76             | 0            | 76            | 76               | 0            | 76            | 76               | 0     | 76    | 7                                    |  |
| Recreation                                   | 464              | 21           | 485           | 517            | 25           | 542           | 475              | 20           | 495           | 517              | 25    | 517   | 47                                   |  |
| Register of Wills                            | 68               | 0            | 68            | 70             | 0            | 70            | 68               | 0            | 68            | 70               | 0     | 70    | 2                                    |  |
| Revenue                                      | 252              | 222          | 474           | 271            | 260          | 531           | 249              | 219          | 249           | 271              | 260   | 271   | 63                                   |  |
| Sheriff                                      | 238              | 0            | 238           | 263            | 0            | 263           | 241              | 0            | 241           | 263              | 0     | 263   | 22                                   |  |
| Streets                                      | 591              | 1            | 592           | 625            | 0            | 625           | 602              | 0            | 602           | 1,341            | 0     | 1,341 | 23                                   |  |
| Streets - Sanitation                         | 1,248            | 0            | 1,248         | 1,341          | 0            | 1,988         | 0                | 0            | 0             | 1,218            | 0     | 1,218 | 123                                  |  |
| Water  | 0                | 1,758        | 0             | 1,758          | 1            | 1,988         | 1,737            | 0            | 1,737         | 1,988            | 1     | 1,988 | 251                                  |  |
| Youth Commission                             | 0                | 0            | 0             | 0              | 1            | 0             | 0                | 0            | 0             | 0                | 0     | 0     | 1                                    |  |
| Zoning Board of Adjustment                   | 5                | 0            | 5             | 5              | 0            | 5             | 5                | 0            | 5             | 5                | 0     | 5     | 0                                    |  |
| Zoning Code Commission                       | 0                | 0            | 0             | 0              | 2            | 0             | 0                | 0            | 0             | 0                | 0     | 0     | 2                                    |  |
| <b>TOTAL ALL FUNDS</b>                       | <b>23,111</b>    | <b>4,642</b> | <b>27,753</b> | <b>24,661</b>  | <b>5,277</b> | <b>29,938</b> | <b>23,330</b>    | <b>4,620</b> | <b>27,950</b> | <b>1,988</b>     |       |       |                                      |  |

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

**City of Philadelphia**

**Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2008**

**DEPARTMENTAL LEAVE  
USAGE ANALYSIS**

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

| Agency  | Fiscal Year 2008 |                             | Fiscal Year 2009            |                                    | Agency Explanation for FY09 Leave Usage Experience                 |
|---|------------------|-----------------------------|-----------------------------|------------------------------------|--|
|   | Full Year Usage  | Usage Through First Quarter | Usage Through First Quarter | Annualized Leave Days Per Employee |  |
| Office of Behavioral Health and Mental Retardation Services | 21.2%            | 18.8%                       | 170.8%                      | 425                                | Vacation leave (86.1%) ranked first among reporting agencies.      |
| Capital Program Office                                      | 35.8%            | 16.2%                       | 29.7%                       | 74                                 | Other leave (6.8%) ranked second among reporting agencies.         |
| L&I Review Board  | 20.6%            | 30.2%                       | 26.6%                       | 66                                 | Vacation leave (17.7%) ranked second among reporting agencies.     |
| OSH   | 17.4%            | 17.5%                       | 21.8%                       | 54                                 | Sick leave (6.9%) ranked second among reporting agencies.          |
| Public Health   | 17.7%            | 17.2%                       | 21.4%                       | 53                                 | Sick leave (6.5%) ranked third among reporting agencies.           |
| Fleet Management  | 16.7%            | 18.3%                       | 21.3%                       | 53                                 | Vacation leave (11.5%) ranked fourth among reporting agencies.     |
| City Planning Commission                                    | 18.5%            | 19.1%                       | 20.5%                       | 51                                 | Other leave (5.8%) ranked fifth among reporting agencies.          |
| Water   | 17.7%            | 19.6%                       | 19.1%                       | 48                                 | Vacation leave (9.6%) ranked tenth among reporting agencies.       |
| Fairmount Park Commission                                   | 16.6%            | 18.8%                       | 18.7%                       | 46                                 | Vacation leave (10.6%) ranked fifth among reporting agencies.      |
| Free Library  | 16.7%            | 18.3%                       | 18.5%                       | 46                                 | Vacation leave (9.8%) ranked eighth among reporting agencies.      |
| Law   | 12.8%            | 15.6%                       | 18.1%                       | 45                                 | Other leave (5.3%) ranked seventh among reporting agencies.        |
| Prisons   | 18.1%            | 19.8%                       | 17.9%                       | 45                                 | Sick leave (6.4%) ranked fourth among reporting agencies.          |
| Aviation  | 16.0%            | 18.0%                       | 17.8%                       | 44                                 | Sick leave (6.1%) ranked sixth among reporting agencies.           |
| Records   | 16.8%            | 19.1%                       | 17.6%                       | 44                                 | Vacation leave (10.3%) ranked seventh among reporting agencies.    |
| Public Property   | 15.9%            | 19.3%                       | 17.1%                       | 43                                 | Sick leave (5.5%) ranked twelfth among reporting agencies.         |
| City Commissioners  | 15.4%            | 18.5%                       | 17.0%                       | 42                                 | Other leave (6.0%) ranked fourth among reporting agencies.         |
| Water Revenue   | 8.4%             | 17.4%                       | 17.0%                       | 42                                 | Vacation leave (8.8%) ranked seventeenth among reporting agencies. |
| Procurement   | 15.9%            | 16.9%                       | 16.6%                       | 41                                 |  |
| Streets -- Excluding Sanitation                             | 14.5%            | 17.3%                       | 16.6%                       | 41                                 |  |
| Human Services  | 15.4%            | 16.8%                       | 16.5%                       | 41                                 |  |
| <b>MEDIAN</b>   | <b>15.4%</b>     | <b>17.3%</b>                | <b>16.5%</b>                | <b>41</b>                          |  |
| Mayor's Office of Information Services                      | 15.4%            | 16.7%                       | 16.4%                       | 41                                 |  |
| Streets -- Sanitation                                       | 14.2%            | 17.9%                       | 16.4%                       | 41                                 |  |
| Register of Wills   | 15.2%            | 19.1%                       | 16.3%                       | 41                                 |  |
| Recreation  | 15.5%            | 16.9%                       | 16.1%                       | 40                                 |  |
| Fire  | 4.0%             | 8.1%                        | 16.0%                       | 40                                 |  |
| Licenses and Inspections                                    | 15.0%            | 17.8%                       | 15.7%                       | 39                                 |  |
| Sheriff's Office  | 15.2%            | 16.7%                       | 15.3%                       | 38                                 |  |
| Commission on Human Relations                               | 17.7%            | 18.3%                       | 15.2%                       | 38                                 |  |
| Revenue   | 23.0%            | 17.2%                       | 15.0%                       | 37                                 |  |
| Board of Revision of Taxes                                  | 14.5%            | 14.2%                       | 14.6%                       | 36                                 |  |
| Finance   | 14.1%            | 16.1%                       | 14.1%                       | 35                                 |  |
| Personnel and Civil Service Commission                      | 14.0%            | 16.5%                       | 14.0%                       | 35                                 |  |
| City Representative/Director of Commerce                    | 1.0%             | 19.7%                       | 13.8%                       | 34                                 |  |
| City Treasurer  | 12.6%            | 16.0%                       | 12.8%                       | 32                                 |  |
| Mayor's Office  | 11.6%            | 18.9%                       | 12.4%                       | 31                                 |  |
| Historical Commission                                       | 12.5%            | 12.4%                       | 12.0%                       | 30                                 |  |
| Zoning Board of Adjustment                                  | 10.2%            | 17.9%                       | 11.6%                       | 29                                 |  |
| Managing Director's Office                                  | 10.2%            | 12.6%                       | 11.4%                       | 28                                 |  |
| Board of Building Standards                                 | 5.8%             | 7.1%                        | 10.2%                       | 25                                 |  |
| Police -- Civilian  | 19.0%            | 8.0%                        | 7.4%                        | 18                                 |  |
| Office of Labor Relations                                   | 9.7%             | 13.4%                       | 6.7%                        | 17                                 |  |
| Police -- Uniformed   | 8.5%             | 10.7%                       | 2.2%                        | 5                                  |  |

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 the total number of days available worked in the period. Departments with usage of at least 17 percent are given the opportunity to describe any extenuating circumstances causing the high leave usage.

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

| Agency  | Fiscal Year 2008 |                             | Fiscal Year 2009            |                                    | Agency Explanation for FY09 Leave Usage Experience  |
|---|------------------|-----------------------------|-----------------------------|------------------------------------|---|
|   | Full Year Usage  | Usage Through First Quarter | Usage Through First Quarter | Annualized Leave Days Per Employee |   |
| Office of Behavioral Health and Mental Retardation Services | 6.3%             | 4.3%                        | 39.4%                       | 98                                 | Office of Behavioral Health had long term sick leave totaling 73 days. If that leave were excluded, the sick leave usage rate would have been 35.1% |
| OSH   | 6.3%             | 5.2%                        | 6.9%                        | 17                                 | OSH had long term sick leave totaling 106 days. If that leave were excluded, the sick leave usage rate would have been 5.6%                         |
| Public Health   | 6.1%             | 4.9%                        | 6.5%                        | 16                                 | Public Health had long term sick leave totaling 431 days. If that leave were excluded, the sick leave usage rate would have been 5.5%               |
| Prisons   | 8.0%             | 7.9%                        | 6.4%                        | 16                                 | Prisons had long term sick leave totaling 1,380 days. If that leave were excluded, the sick leave usage rate would have been 5.4%.                  |
| Capital Program Office                                      | 9.5%             | 4.2%                        | 6.4%                        | 16                                 | Capital Program Office had long term sick leave totaling 10 days. If that leave were excluded, the sick leave usage rate would have been 6.0%       |
| Aviation  | 6.8%             | 6.0%                        | 6.1%                        | 15                                 | Aviation had long term sick leave totaling 367 days. If that leave were excluded, the sick leave usage rate would have been 5.4%.                   |
| Streets -- Excluding Sanitation                             | 5.6%             | 5.0%                        | 6.0%                        | 15                                 | Streets had long term sick leave totaling 222 days. If that leave were excluded, the sick leave usage rate would have been 5.5%                     |
| Streets -- Sanitation                                       | 6.0%             | 6.5%                        | 6.0%                        | 15                                 | The Division had long term sick leave totaling 446 days. If that leave were excluded, the sick leave usage rate would have been 5.4%.               |
| Register of Wills   | 5.8%             | 6.2%                        | 5.6%                        | 14                                 | Register of Wills had long term sick leave totaling 85 days. If that leave were excluded, the sick leave usage rate would have been 3.7%.           |
| Fleet Management  | 5.9%             | 5.5%                        | 5.6%                        | 14                                 | Fleet had long term sick leave totaling 116 days. If that leave were excluded, the sick leave usage rate would have been 5.0%.                      |
| City Commissioners  | 5.4%             | 4.9%                        | 5.5%                        | 14                                 | The City Commissioners had long term sick leave totaling 29 days. If that leave were excluded, the sick leave usage rate would have been 5.0%       |
| Public Property   | 6.0%             | 6.0%                        | 5.5%                        | 14                                 | Public Property had long term sick leave totaling 106 days. If that leave were excluded, the sick leave usage rate would have been 4.5%.            |
| Water   | 6.1%             | 5.3%                        | 5.2%                        | 13                                 | The Water Department had long term sick leave totaling 920 days. If that leave were excluded, the sick leave usage rate would have been 4.4%.       |
| L&I Review Board  | 10.9%            | 14.3%                       | 5.2%                        | 13                                 | The Board had no long term sick leave. If that leave were excluded, the sick leave usage rate would still have been 5.2%.                           |
| City Planning Commission                                    | 4.8%             | 3.9%                        | 5.1%                        | 13                                 | The Commission had long term sick leave totaling 56 days. If that leave were excluded, the sick leave usage rate would have been 3.1%               |
| Procurement   | 5.4%             | 5.2%                        | 4.8%                        | 12                                 |   |
| Free Library  | 5.6%             | 4.9%                        | 4.7%                        | 12                                 |   |
| Law   | 4.4%             | 4.3%                        | 4.5%                        | 11                                 |   |
| Human Services  | 5.3%             | 4.6%                        | 4.5%                        | 11                                 |   |
| City Treasurer  | 3.6%             | 2.5%                        | 4.3%                        | 11                                 |   |
| Licenses and Inspections                                    | 5.3%             | 4.6%                        | 4.2%                        | 10                                 |   |
| MEDIAN  | 5.3%             | 4.7%                        | 4.2%                        | 10                                 |   |
| Water Revenue   | 2.9%             | 4.9%                        | 4.1%                        | 10                                 |   |
| Records   | 5.9%             | 6.1%                        | 4.0%                        | 10                                 |   |
| Fairmount Park Commission                                   | 4.7%             | 3.6%                        | 3.9%                        | 10                                 |   |
| Sheriff's Office  | 5.2%             | 5.2%                        | 3.8%                        | 9                                  |   |
| Recreation  | 4.5%             | 4.1%                        | 3.8%                        | 9                                  |   |
| Fire  | 1.1%             | 1.9%                        | 3.7%                        | 9                                  |   |
| Revenue   | 8.8%             | 5.1%                        | 3.6%                        | 9                                  |   |
| Board of Revision of Taxes                                  | 4.2%             | 4.2%                        | 3.6%                        | 9                                  |   |
| Mayor's Office  | 4.3%             | 5.5%                        | 3.4%                        | 8                                  |   |
| Commission on Human Relations                               | 5.4%             | 5.9%                        | 3.3%                        | 8                                  |   |
| Mayor's Office of Information Services                      | 4.2%             | 3.6%                        | 3.3%                        | 8                                  |   |
| Finance   | 4.5%             | 3.9%                        | 3.0%                        | 7                                  |   |
| Historical Commission                                       | 2.5%             | 2.6%                        | 2.9%                        | 7                                  |   |
| Zoning Board of Adjustment                                  | 2.5%             | 3.2%                        | 2.8%                        | 7                                  |   |
| Personnel and Civil Service Commission                      | 5.3%             | 4.6%                        | 2.8%                        | 7                                  |   |
| Police – Civilian   | 5.7%             | 2.9%                        | 2.7%                        | 7                                  |   |
| City Representative/Director of Commerce                    | 0.2%             | 5.1%                        | 2.6%                        | 7                                  |   |
| Managing Director's Office                                  | 2.4%             | 2.1%                        | 2.4%                        | 6                                  |   |
| Board of Building Standards                                 | 1.3%             | 0.8%                        | 1.6%                        | 4                                  |   |
| Office of Labor Relations                                   | 2.8%             | 3.6%                        | 0.9%                        | 2                                  |   |
| Police – Uniformed  | 2.0%             | 1.6%                        | 0.6%                        | 1                                  |   |

The sick leave usage is calculated by taking the numbers of days of sick leave usage reported by a department and dividing it by the total number of days available to be used in the period. Departments with usage of at least 5 percent are given the opportunity to describe any extenuating circumstances causing the high sick leave usage. "Long-sick leave usage is defined as an employee using at least 10 consecutive days of sick leave.

**TABLE L-3**  
**QUARTERLY CITY MANAGERS REPORT**  
**INJURED ON DUTY - NO DUTY STATUS DAYS LOST ANALYSIS**  
**FOR THE PERIOD ENDING SEPTEMBER 30, 2008\***

| Agency  | IOD -- No Duty Status                          |                 | IOD Plus Sick Leave             |                 | IOD Plus Total Leave            |                 |
|---|--|-----------------|---------------------------------|-----------------|---------------------------------|-----------------|
|   | Percent of Days Lost Through the First Quarter | Annualized Days | Usage Through the First Quarter | Annualized Days | Usage Through the First Quarter | Annualized Days |
| Streets -- Total  | 1.1%   | 3               | 7.1%                            | 18              | 17.5%                           | 44              |
| Fire  | 0.9%   | 2               | 4.6%                            | 12              | 16.9%                           | 42              |
| Prisons   | 0.8%   | 2               | 7.2%                            | 18              | 18.7%                           | 46              |
| Fleet Management  | 0.5%   | 1               | 6.1%                            | 15              | 21.8%                           | 54              |
| City Commissioners  | 0.4%   | 1               | 5.9%                            | 15              | 17.4%                           | 43              |
| Fairmount Park Commission                                   | 0.4%   | 1               | 4.3%                            | 11              | 19.0%                           | 47              |
| Free Library  | 0.3%   | 1               | 5.1%                            | 13              | 18.8%                           | 47              |
| Water   | 0.3%   | 1               | 5.5%                            | 14              | 19.4%                           | 48              |
| Sheriff's Office  | 0.2%   | 1               | 3.9%                            | 10              | 15.3%                           | 38              |
| Licenses and Inspections                                    | 0.2%   | 0               | 4.4%                            | 11              | 15.9%                           | 40              |
| Recreation  | 0.2%   | 0               | 4.0%                            | 10              | 16.5%                           | 41              |
| Revenue   | 0.1%   | 0               | 4.2%                            | 10              | 15.4%                           | 38              |
| Human Services  | 0.1%   | 0               | 4.6%                            | 11              | 16.6%                           | 41              |
| Public Health   | 0.1%   | 0               | 4.4%                            | 11              | 13.6%                           | 34              |
| Finance   | 0.0%   | 0               | 3.0%                            | 7               | 14.1%                           | 35              |
| Public Property   | 0.0%   | 0               | 6.3%                            | 16              | 20.6%                           | 51              |
| OSH   | 0.0%   | 0               | 6.9%                            | 17              | 21.9%                           | 54              |
| Board of Revision of Taxes                                  | 0.0%   | 0               | 3.6%                            | 9               | 14.7%                           | 37              |
| Police -- Total   | 0.0%   | 0               | 0.9%                            | 2               | 2.8%                            | 7               |
| Commission on Human Relations                               | 0.0%   | 0               | 3.3%                            | 8               | 15.2%                           | 38              |
| Office of Behavioral Health and Mental Retardation Services | 0.0%   | 0               | 39.4%                           | 98              | 170.8%                          | 425             |
| Managing Director's Office                                  | 0.0%   | 0               | 2.4%                            | 6               | 11.4%                           | 28              |
| City Representative/Director of Commerce                    | 0.0%   | 0               | 2.6%                            | 7               | 13.8%                           | 34              |
| L & I Review Board  | 0.0%   | 0               | 5.2%                            | 13              | 26.6%                           | 66              |
| Mayor's Office of Information Services                      | 0.0%   | 0               | 3.3%                            | 8               | 16.4%                           | 41              |
| Records   | 0.0%   | 0               | 4.4%                            | 11              | 17.1%                           | 43              |
| Law   | 0.0%   | 0               | 4.5%                            | 11              | 18.1%                           | 45              |
| Board of Building Standards                                 | 0.0%   | 0               | 1.6%                            | 4               | 10.2%                           | 25              |
| Capital Program Office                                      | 0.0%   | 0               | 6.4%                            | 16              | 29.7%                           | 74              |
| City Planning Commission                                    | 0.0%   | 0               | 5.1%                            | 13              | 20.5%                           | 51              |
| City Treasurer  | 0.0%   | 0               | 4.3%                            | 11              | 12.8%                           | 32              |
| Historical Commission                                       | 0.0%   | 0               | 2.9%                            | 7               | 12.0%                           | 30              |
| Personnel and Civil Service Commission                      | 0.0%   | 0               | 2.8%                            | 7               | 14.0%                           | 35              |
| Procurement   | 0.0%   | 0               | 6.4%                            | 16              | 17.8%                           | 44              |
| Register of Wills   | 0.0%   | 0               | 4.0%                            | 10              | 16.1%                           | 40              |
| Office of Labor Relations                                   | 0.0%   | 0               | 6.0%                            | 15              | 16.4%                           | 41              |
| Water Revenue   | 0.0%   | 0               | 5.1%                            | 13              | 18.9%                           | 47              |
| Zoning Board of Adjustment                                  | 0.0%   | 0               | 4.1%                            | 10              | 16.9%                           | 42              |
| Mayor's Office  | 0.0%   | 0               | 3.4%                            | 8               | 12.4%                           | 31              |

\*The 1st quarter results from Risk Management under review as of November 15, 2008, due to change in TPA.

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 SEPTEMBER 30, 2008**

**DEPARTMENTAL SERVICE  
DELIVERY REPORT**

**Table S-1**  
**QUARTERLY CITY MANAGERS REPORT**  
**DEPARTMENTAL SERVICE DELIVERY REPORT**  
**September 30, 2008**

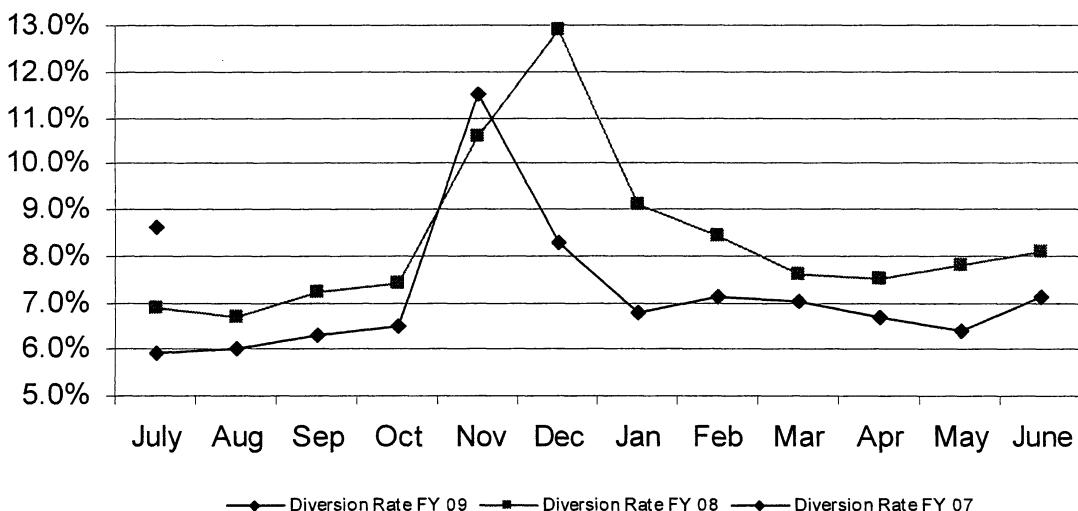
This QCMR does not benefit from nor reflect the significant changes in performance measurement and management review that are scheduled to be implemented with PhillyStat. New benchmarks are being created through a new process, described below.

Since late January 2008, the Nutter Administration has been holding discussions to identify key performance measures, by result and department that will be used to determine progress in achieving the six goals highlighted above. In April 2008, the Administration began holding public meetings that are also televised, on PhillyStat. These early meetings have helped to refine performance measures, data sources, benchmarks, and strategies designed to move the City closer to realizing these six goals. We had expected to incorporate these new PhillyStat performance measures in this Quarterly Report. However, in light of the budget crisis, several goals had to be revisited and redefined. The Office of Budget and Program Evaluation intends to submit an addendum before the end of Calendar Year 2008 that will highlight the service delivery of the City Departments. A preview of what we expect this new Service Delivery Report to look like can be found below.

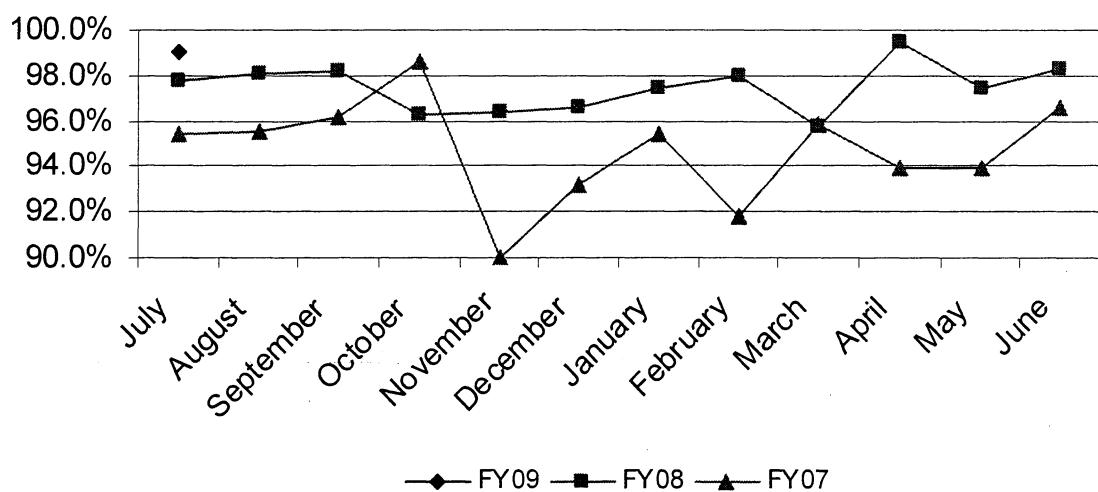
**Streets Department**

| <u>Performance Measure</u>      | FY07<br>YE | FY08<br>YE | FY09<br>YTD | FY09<br>Goal |
|---------------------------------|------------|------------|-------------|--------------|
| Recycling Rate                  | 7.1%       | 8.4%       | 9.5%        | 10.0%        |
| On-time Collection<br>Recycling | 97.2%      | 97.5%      | 94.6%       | 97.0%        |
| On-Time Collection<br>Trash     | 94.7%      | 97.5%      | 98.7%       | 96.0%        |
| Pothole Response Time<br>(Days) | 1.05       | 0.79       | 0.78        | 1            |

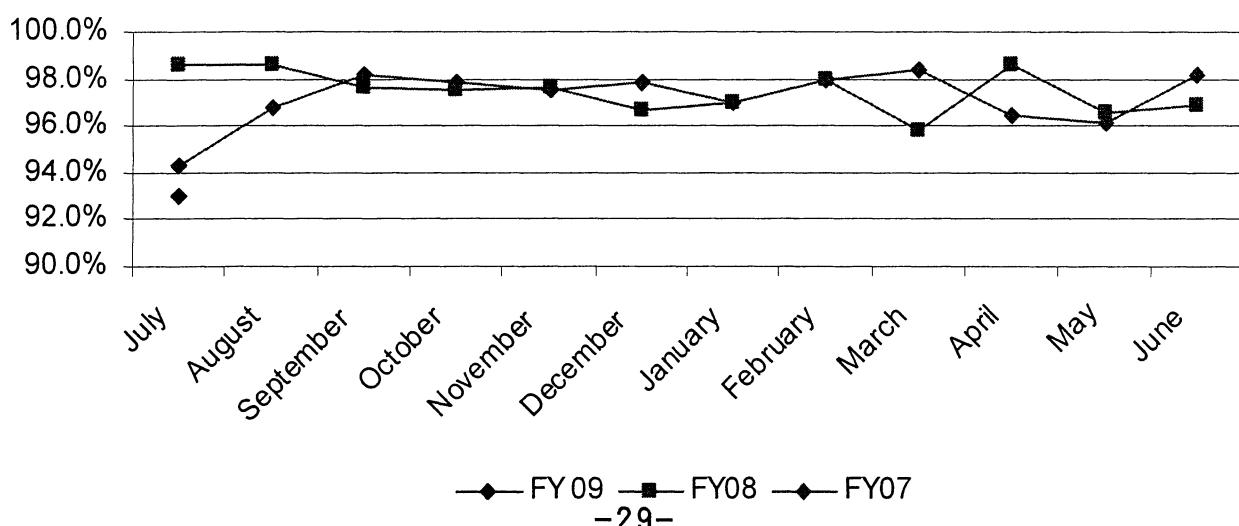
### Monthly Recycling Rate



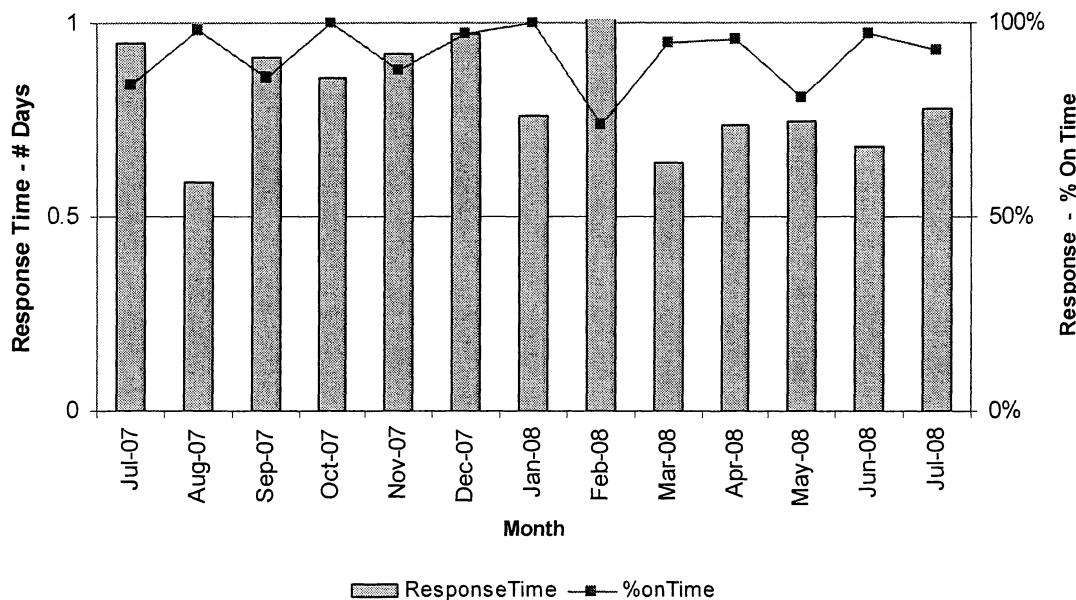
### On Time Trash Collections



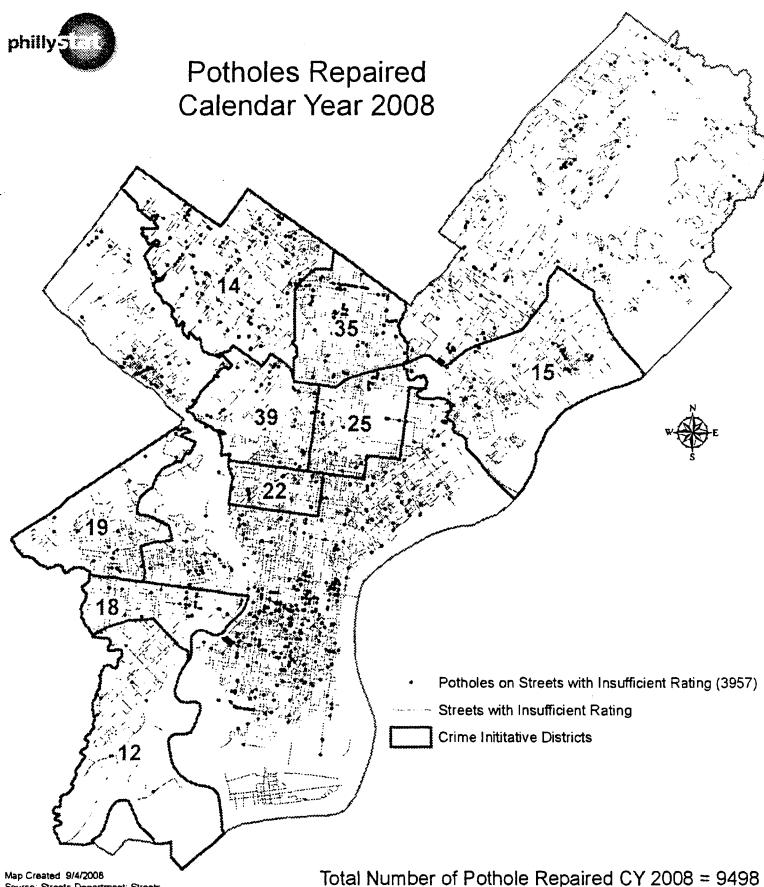
### On Time Recycling Collections



### One Day Pothole Repair Response - July 2007 to July 2008



phillyStreets  
Potholes Repaired  
Calendar Year 2008



**City of Philadelphia**

**Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2008**

**WATER FUND  
QUARTERLY REPORT**

**Quarterly City Managers Report**  
**Fund Balance Summary**  
**Water Fund**  
**All Departments**  
**For the Period Ending September 30, 2008**

| Category  | Fy'08<br>Year-End<br>Unaudited Actual | Fiscal Year 2009         |                        |   |                     |                                  |                       |           |
|---|---------------------------------------|--------------------------|------------------------|---|---------------------|----------------------------------|-----------------------|-----------|
|   |                                       | Target<br>Budget<br>Plan | Actual<br>Year to Date | Actual<br>Over / (Under)<br>Target Budget | Original<br>Budget  | Current<br>Target<br>Budget Plan | Current<br>Projection | Full Year |
| <b>REVENUES</b>   |                                       |                          |                        |   |                     |                                  |                       |           |
| Taxes   |                                       |                          |                        |   |                     |                                  |                       |           |
| Locally Generated Non - Tax Revenues  | 555,049,312                           | 118,882,469              | 120,259,421            | 1,376,952                                 | 513,443,000         | 493,005,511                      | (20,437,489)          | 0         |
| Other Governments   | 464,223                               | 78,500                   | 84,071                 | 5,571                                     | 2,500,000           | 2,500,000                        | 0                     | 0         |
| Revenues from Other Funds of City (See Note 1)                                  | 34,247,164                            | 0                        | 0                      | 0   | 61,441,000          | 77,929,640                       | 16,488,640            | 0         |
| Other Sources   | -                                     | -                        | -                      | -   | -                   | -                                | -                     | -         |
| <b>Total Revenues and Other Sources</b>   | <b>589,760,699</b>                    | <b>118,960,969</b>       | <b>120,343,492</b>     | <b>1,382,523</b>                          | <b>577,384,000</b>  | <b>573,435,151</b>               | <b>(3,948,849)</b>    | <b>0</b>  |
| <b>Category</b>   |                                       |                          |                        |   |                     |                                  |                       |           |
| <b>OBLIGATIONS / APPROPRIATIONS</b>   |                                       |                          |                        |   |                     |                                  |                       |           |
| Personal Services   | 106,316,935                           | 24,030,843               | 24,060,493             | (29,650)                                  | 115,609,204         | 113,337,686                      | 2,271,518             | 0         |
| Personal Services - Employee Benefits   | 72,514,878                            | 8,985,172                | 8,985,172              | 0   | 73,806,000          | 73,806,000                       | 0                     | 0         |
| Sub-Total Employee Compensation   | 33,016,015                            | 33,045,665               | (29,650)               | 189,415,204                               | 187,143,686         | 2,271,518                        | 0                     | 0         |
| Purchase of Services  | 67,595,035                            | 67,264,702               | 330,333                | 122,098,124                               | 120,286,329         | 1,811,735                        | 0                     | 0         |
| Materials, Supplies and Equipment   | 43,438,264                            | 32,777,862               | 31,708,373             | 1,069,489                                 | 53,974,572          | 52,204,036                       | 1,770,536             | 0         |
| Contributions, Indemnities and Taxes  | 4,586,635                             | 518,705                  | 0                      | 6,603,000                                 | 6,508,000           | 95,000                           | 0                     | 0         |
| Debt Service  | 174,986,552                           | 64,665,904               | 0                      | 174,254,100                               | 178,254,100         | (4,000,000)                      | 0                     | 0         |
| 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                       | 0                     | 0         |
| <b>Total Obligations / Appropriations</b>                                       | <b>607,568,005</b>                    | <b>198,573,521</b>       | <b>197,203,349</b>     | <b>1,370,172</b>                          | <b>592,384,000</b>  | <b>590,435,151</b>               | <b>1,948,849</b>      | <b>0</b>  |
| <b>Operating Surplus / (Deficit)</b>  | <b>(17,807,306)</b>                   | <b>(79,612,552)</b>      | <b>(76,859,857)</b>    | <b>2,752,695</b>                          | <b>(15,000,000)</b> | <b>(17,000,000)</b>              | <b>(2,000,000)</b>    | <b>0</b>  |
| <b>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</b>                              |                                       |                          |                        |   |                     |                                  |                       |           |
| Prior Year Fund Balance   | -                                     | -                        | -                      | -   | -                   | -                                | -                     | -         |
| Net Adjustments - Prior Years   | 17,807,306                            | 0                        | 0                      | 0   | 15,000,000          | 17,000,000                       | 2,000,000             | 0         |
| <b>Total Net Adjustments</b>  | <b>17,807,306</b>                     | <b>0</b>                 | <b>0</b>               | <b>0</b>                                  | <b>15,000,000</b>   | <b>17,000,000</b>                | <b>2,000,000</b>      | <b>0</b>  |
| <b>Preliminary Year End Fund Balance</b>  | <b>0</b>                              | <b>(79,612,552)</b>      | <b>(76,859,857)</b>    | <b>2,752,695</b>                          | <b>0</b>            | <b>0</b>                         | <b>0</b>              | <b>0</b>  |
| Payments to Other Funds - Rate Stabilization Fund                               | 0                                     | 0                        | 0                      | 0   | 0                   | 0                                | 0                     | 0         |
| <b>Year End Fund Balance</b>  | <b>0</b>                              | <b>(79,612,552)</b>      | <b>(76,859,857)</b>    | <b>2,752,695</b>                          | <b>0</b>            | <b>0</b>                         | <b>0</b>              | <b>0</b>  |

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 June 30, 2008**

| Category                                   | Year to Date Variance<br>Better / (Worse)<br>Than Cur. Target | Reasons / Comments   |
|--|---|--|
| <b><u>Revenues</u></b>                     |   |  |
| Locally Generated Non-Tax                  | \$1.4   | Variances are due to higher than projected revenues from: Sales and Charges - \$1.8 million and Sewer Charges to Other Municipalities - \$0.1 million which are being partially offset by lower than projected revenues from Surcharges - (\$0.1) million, Miscellaneous Revenues - (\$0.2) million and Interest Earnings - (\$0.2) million. |
| <b>Subtotal</b>                            | <b>\$1.4</b>  |  |
| <b><u>Obligations / Appropriations</u></b> |   |  |
| Purchase of Services                       | 0.3   | Variances: 1) Water - (\$0.6) million, 2) Revenue - \$0.7 million and 3) Law - \$0.2 million are the result of timing differences between the Target Budget Plan and the actual processing of contracts for services including: consultant services, repairs & maintenance.  |
| Materials, Supplies & Equipment            | 1.1   | Variances: 1) Water - \$1.0 million and 2) Revenue - \$0.1 million are the result of timing differences between the Target Budget Plan and the actual processing of purchase orders for supplies and equipment including: water treatment chemicals, envelopes and computer equipment.   |
| <b>Subtotal</b>                            | <b>\$1.4</b>  |  |
| <b>Total</b>                               | <b>\$2.8</b>  |  |

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**Quarterly City Managers Report**  
**Non-Tax Revenue Summary**  
**Water Fund**

**For the Period Ending September 30, 2008**

| Department  | Fy'08<br>Year-End<br>Unaudited Actual | Year to Date             |                    |                                 | Fiscal Year 2009   |                                  |                       |
|---|---------------------------------------|--------------------------|--------------------|---------------------------------|--------------------|----------------------------------|-----------------------|
|   |                                       | Target<br>Budget<br>Plan | Actual             | Over / (Under)<br>Target Budget | Original<br>Budget | Current<br>Target<br>Budget Plan | Current<br>Projection |
| <b>Local Non-Tax Revenues</b>   |                                       |                          |                    |                                 |                    |                                  |                       |
| <b>Fleet Management</b>   | <b>85,105</b>                         | <b>20,022</b>            | <b>5,022</b>       | <b>(15,000)</b>                 | <b>120,000</b>     | <b>120,000</b>                   | <b>0</b>              |
| Sale of Vehicles  | 85,105                                | 20,022                   | 5,022              | (15,000)                        | 120,000            | 120,000                          | 0                     |
| <b>Licenses &amp; Inspections</b>   | <b>22,145</b>                         | <b>5,000</b>             | <b>3,985</b>       | <b>(1,015)</b>                  | <b>25,000</b>      | <b>25,000</b>                    | <b>0</b>              |
| /Miscellaneous  | 22,145                                | 5,000                    | 3,985              | (1,015)                         | 25,000             | 25,000                           | 0                     |
| <b>Water</b>  | <b>105,450,199</b>                    | <b>8,093,031</b>         | <b>8,230,649</b>   | <b>137,618</b>                  | <b>34,987,000</b>  | <b>33,695,000</b>                | <b>(1,302,000)</b>    |
| Sewer Charges to Other Municipalities                                     | 28,680,604                            | 7,262,732                | 7,320,185          | 57,453                          | 28,127,000         | 28,127,000                       | 0                     |
| Water & Sewer Permits Issued by L & / Contribution - Sinking Fund Reserve | 2,101,046                             | 631,306                  | 673,761            | 42,455                          | 1,800,000          | 1,800,000                        | 0                     |
| /Miscellaneous  | 73,355,416                            | 0                        | 0                  | 0                               | 3,870,000          | 2,568,000                        | (1,302,000)           |
| Revenue   | 1,313,134                             | 198,983                  | 236,703            | 37,710                          | 1,200,000          | 1,200,000                        | 0                     |
| Sales & Charges   | <b>437,810,478</b>                    | <b>110,326,422</b>       | <b>111,770,761</b> | <b>1,444,339</b>                | <b>467,911,000</b> | <b>451,880,511</b>               | <b>(16,030,489)</b>   |
| Fire Service Connections  | 427,754,754                           | 107,528,984              | 109,281,771        | 1,752,787                       | 456,196,000        | 440,583,023                      | (15,612,977)          |
| Surcharges  | 1,604,226                             | 370,116                  | 360,262            | (9,854)                         | 2,258,000          | 1,647,281                        | (610,719)             |
| /Miscellaneous  | 4,316,563                             | 1,417,725                | 1,271,091          | (146,634)                       | 4,876,000          | 4,666,923                        | (209,077)             |
| Procurement   | 4,104,915                             | 1,009,597                | 857,637            | (151,960)                       | 4,581,000          | 4,983,284                        | 402,284               |
| 74,540  | <b>10,899</b>                         | <b>5,641</b>             | <b>(5,258)</b>     | <b>50,000</b>                   | <b>50,000</b>      | <b>50,000</b>                    | <b>0</b>              |
| 74,540  | 10,899                                | 5,641                    | (5,258)            | 50,000                          | 50,000             | 50,000                           | 0                     |
| <b>City Treasurer</b>   | <b>11,606,845</b>                     | <b>427,095</b>           | <b>243,363</b>     | <b>(183,732)</b>                | <b>10,340,000</b>  | <b>7,235,000</b>                 | <b>(3,105,000)</b>    |
| Interest Earnings   | 11,606,845                            | 427,095                  | 243,363            | (183,732)                       | 10,340,000         | 7,235,000                        | (3,105,000)           |
| <b>Total Local Non-Tax Revenue</b>  | <b>555,049,312</b>                    | <b>118,882,469</b>       | <b>120,259,421</b> | <b>1,376,952</b>                | <b>513,443,000</b> | <b>493,005,511</b>               | <b>(20,437,489)</b>   |
| <b>Other Governments</b>  |                                       |                          |                    |                                 |                    |                                  |                       |
| Water   | 464,223                               | 78,500                   | 84,071             | 5,571                           | 2,500,000          | 2,500,000                        | 0                     |
| State   | 105,358                               | 68,500                   | 84,071             | 15,571                          | 2,000,000          | 2,000,000                        | 0                     |
| Federal   | 358,865                               | 10,000                   | 0                  | (10,000)                        | 500,000            | 500,000                          | 0                     |
| <b>Total Other Governments</b>  | <b>464,223</b>                        | <b>78,500</b>            | <b>84,071</b>      | <b>5,571</b>                    | <b>2,500,000</b>   | <b>2,500,000</b>                 | <b>0</b>              |
| <b>Revenue from Other Funds</b>   |                                       |                          |                    |                                 |                    |                                  |                       |
| Water   | 34,247,164                            | 0                        | 0                  | 0                               | 61,441,000         | 77,929,640                       | 16,488,640            |
| General Fund  | 22,356,365                            | 0                        | 0                  | 0                               | 28,000,000         | 27,786,000                       | (214,000)             |
| Aviation Fund   | 1,977,190                             | 0                        | 0                  | 0                               | 1,000,000          | 2,000,000                        | 1,000,000             |
| Employee Benefit Fund   | 150,600                               | 0                        | 0                  | 0                               | 158,000            | 156,000                          | (2,000)               |
| Rate Stabilization Fund   | 9,753,009                             | 0                        | 0                  | 0                               | 32,283,000         | 47,987,640                       | 15,704,640            |
| <b>Total Revenue from Other Funds</b>                                     | <b>34,247,164</b>                     | <b>0</b>                 | <b>0</b>           | <b>0</b>                        | <b>61,441,000</b>  | <b>77,929,640</b>                | <b>16,488,640</b>     |
| <b>Total - All Sources</b>  | <b>589,760,699</b>                    | <b>118,960,969</b>       | <b>120,343,492</b> | <b>1,382,523</b>                | <b>577,384,000</b> | <b>573,435,151</b>               | <b>(3,948,849)</b>    |

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**Quarterly City Managers Report**  
**Departmental Obligations Summary**  
**Water Fund**  
For the Period Ending September 30, 2008

| Department                          | FY'08<br>Year-End<br>Unaudited Actual | Year to Date       |                    |   | Fiscal Year 2009   |                    |                    | Full Year             |                |               | Current Projection<br>(Over) / Under<br>Target Budget |                |               |
|-------------------------------------|---------------------------------------|--------------------|--------------------|---|--------------------|--------------------|--------------------|-----------------------|----------------|---------------|---|----------------|---------------|
|                                     |                                       | Target<br>Budget   | Actual             | Actual<br>(Over) / Under<br>Target Budget | Original<br>Budget | Target             | Budget Plan        | Current<br>Projection | Current Budget | Target Budget | Current Projection<br>(Over) / Under<br>Target Budget | Current Budget | Target Budget |
| <b>Division of Technology</b>       | <b>2,662,337</b>                      | <b>774,755</b>     | <b>789,422</b>     | <b>(14,657)</b>                           | <b>2,655,704</b>   | <b>2,655,704</b>   | <b>2,695,704</b>   | <b>2,695,704</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>  | <b>0</b>       | <b>0</b>      |
| Personal Services                   | 1,199,358                             | 272,959            | 287,626            | (14,667)                                  | 1,232,354          | 1,232,354          | 1,232,354          | 1,232,354             | 0              | 0             | 0   | 0              | 0             |
| Purchase of Services                | 1,426,997                             | 501,796            | 501,796            | 0   | 1,427,000          | 1,427,000          | 1,427,000          | 1,427,000             | 0              | 0             | 0   | 0              | 0             |
| Materials, Supplies & Equipment     | 35,982                                | 0                  | 0                  | 0   | 36,350             | 36,350             | 36,350             | 36,350                | 0              | 0             | 0   | 0              | 0             |
| <b>Managing Director</b>            | <b>221,240</b>                        | <b>0</b>           | <b>0</b>           | <b>0</b>                                  | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>              | <b>0</b>       | <b>0</b>      | <b>0</b>  | <b>0</b>       | <b>0</b>      |
| Personal Services                   | 221,240                               | 0                  | 0                  | 0   | 0                  | 0                  | 0                  | 0                     | 0              | 0             | 0   | 0              | 0             |
| <b>Police</b>                       | <b>50,000</b>                         | <b>0</b>           | <b>0</b>           | <b>0</b>                                  | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>              | <b>0</b>       | <b>0</b>      | <b>0</b>  | <b>0</b>       | <b>0</b>      |
| Personal Services                   | 50,000                                | 0                  | 0                  | 0   | 0                  | 0                  | 0                  | 0                     | 0              | 0             | 0   | 0              | 0             |
| <b>Public Property</b>              | <b>3,045,084</b>                      | <b>3,613,895</b>   | <b>3,613,895</b>   | <b>0</b>                                  | <b>3,613,895</b>   | <b>3,613,895</b>   | <b>3,613,895</b>   | <b>3,613,895</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>  | <b>0</b>       | <b>0</b>      |
| Personal Services                   | 30,000                                | 0                  | 0                  | 0   | 0                  | 0                  | 0                  | 0                     | 0              | 0             | 0   | 0              | 0             |
| Purchase of Services                | 3,015,084                             | 3,613,895          | 3,613,895          | 0   | 3,613,895          | 3,613,895          | 3,613,895          | 3,613,895             | 0              | 0             | 0   | 0              | 0             |
| <b>Office of Fleet Management</b>   | <b>7,599,400</b>                      | <b>2,865,151</b>   | <b>2,853,620</b>   | <b>11,531</b>                             | <b>8,542,626</b>   | <b>8,542,626</b>   | <b>8,542,626</b>   | <b>8,542,626</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>  | <b>0</b>       | <b>0</b>      |
| Personal Services                   | 2,373,099                             | 483,763            | 485,626            | (1,863)                                   | 2,745,986          | 2,745,986          | 2,745,986          | 2,745,986             | 0              | 0             | 0   | 0              | 0             |
| Purchase of Services                | 1,485,460                             | 231,672            | 217,984            | (19,688)                                  | 1,500,000          | 1,500,000          | 1,500,000          | 1,500,000             | 0              | 0             | 0   | 0              | 0             |
| Materials, Supplies & Equipment     | 3,740,841                             | 2,149,716          | 2,156,010          | (6,294)                                   | 4,296,640          | 4,296,640          | 4,296,640          | 4,296,640             | 0              | 0             | 0   | 0              | 0             |
| <b>Water</b>                        | <b>319,825,528</b>                    | <b>111,402,607</b> | <b>110,979,288</b> | <b>423,319</b>                            | <b>296,955,623</b> | <b>291,004,117</b> | <b>291,004,117</b> | <b>291,004,117</b>    | <b>0</b>       | <b>0</b>      | <b>0</b>  | <b>0</b>       | <b>0</b>      |
| Personal Services                   | 90,082,434                            | 20,263,229         | 20,273,108         | (9,879)                                   | 97,755,000         | 95,460,825         | 95,460,825         | 95,460,825            | 0              | 0             | 0   | 0              | 0             |
| Purchase of Services                | 83,934,605                            | 60,832,158         | 61,417,556         | (585,398)                                 | 104,737,838        | 102,926,043        | 102,926,043        | 102,926,043           | 0              | 0             | 0   | 0              | 0             |
| Materials, Supplies & Equipment     | 38,522,597                            | 30,307,220         | 29,288,624         | 1,018,596                                 | 48,343,785         | 46,573,249         | 46,573,249         | 46,573,249            | 0              | 0             | 0   | 0              | 0             |
| Contributions, Indemnities & Taxes  | 0                                     | 0                  | 0                  | 0   | 100,000            | 5,000              | 5,000              | 5,000                 | 0              | 0             | 0   | 0              | 0             |
| Payments to Other Funds             | 107,285,892                           | 0                  | 0                  | 0   | 46,039,000         | 46,039,000         | 46,039,000         | 46,039,000            | 0              | 0             | 0   | 0              | 0             |
| <b>Finance</b>                      | <b>77,494,134</b>                     | <b>9,543,877</b>   | <b>9,546,476</b>   | <b>(2,559)</b>                            | <b>80,680,965</b>  | <b>80,680,965</b>  | <b>80,680,965</b>  | <b>80,680,965</b>     | <b>0</b>       | <b>0</b>      | <b>0</b>  | <b>0</b>       | <b>0</b>      |
| Personal Services                   | 395,261                               | 40,000             | 42,599             | (2,599)                                   | 374,965            | 374,965            | 374,965            | 374,965               | 0              | 0             | 0   | 0              | 0             |
| Personal Services - Fringe Benefits | 72,514,878                            | 8,985,172          | 8,985,172          | 0   | 73,806,000         | 73,806,000         | 73,806,000         | 73,806,000            | 0              | 0             | 0   | 0              | 0             |
| Contributions, Indemnities & Taxes  | 4,583,995                             | 518,705            | 518,705            | 0   | 6,500,000          | 6,500,000          | 6,500,000          | 6,500,000             | 0              | 0             | 0   | 0              | 0             |
| <b>Revenue</b>                      | <b>18,492,473</b>                     | <b>4,971,488</b>   | <b>4,214,218</b>   | <b>757,270</b>                            | <b>22,202,074</b>  | <b>22,202,074</b>  | <b>22,202,074</b>  | <b>22,202,074</b>     | <b>0</b>       | <b>0</b>      | <b>0</b>  | <b>0</b>       | <b>0</b>      |
| Personal Services                   | 9,522,608                             | 2,434,076          | 2,434,950          | (874)                                     | 10,876,074         | 10,876,074         | 10,876,074         | 10,876,074            | 0              | 0             | 0   | 0              | 0             |
| Purchase of Services                | 7,870,897                             | 2,228,586          | 1,515,529          | 713,057                                   | 10,071,700         | 10,071,700         | 10,071,700         | 10,071,700            | 0              | 0             | 0   | 0              | 0             |
| Materials, Supplies & Equipment     | 1,096,328                             | 308,826            | 263,739            | 45,087                                    | 1,257,300          | 1,257,300          | 1,257,300          | 1,257,300             | 0              | 0             | 0   | 0              | 0             |
| Contributions, Indemnities & Taxes  | 2,640                                 | 0                  | 0                  | 0   | 3,000              | 3,000              | 3,000              | 3,000                 | 0              | 0             | 0   | 0              | 0             |
| <b>Sinking Fund</b>                 | <b>174,986,552</b>                    | <b>64,665,904</b>  | <b>64,665,904</b>  | <b>0</b>                                  | <b>174,254,100</b> | <b>178,254,100</b> | <b>178,254,100</b> | <b>178,254,100</b>    | <b>0</b>       | <b>0</b>      | <b>0</b>  | <b>0</b>       | <b>0</b>      |
| Debt Service                        | 67,497                                | 17,575             | 17,576             | (1)                                       | 67,559             | 70,216             | 70,216             | 70,216                | 0              | 0             | 0   | 0              | 0             |
| Procurement                         | 67,497                                | 17,575             | 17,576             | (1)                                       | 67,559             | 70,216             | 70,216             | 70,216                | 0              | 0             | 0   | 0              | 0             |
| Personal Services                   | 3,123,760                             | 718,269            | 522,950            | 195,319                                   | 3,371,454          | 3,371,454          | 3,371,454          | 3,371,454             | 0              | 0             | 0   | 0              | 0             |
| Purchase of Services                | 2,375,438                             | 519,241            | 519,008            | 233                                       | 2,577,266          | 2,577,266          | 2,577,266          | 2,577,266             | 0              | 0             | 0   | 0              | 0             |
| Materials, Supplies & Equipment     | 705,806                               | 186,928            | 3,942              | 182,986                                   | 747,691            | 747,691            | 747,691            | 747,691               | 0              | 0             | 0   | 0              | 0             |
| <b>Total Water Fund</b>             | <b>607,568,005</b>                    | <b>198,573,521</b> | <b>197,203,349</b> | <b>1,370,172</b>                          | <b>592,384,000</b> | <b>590,435,151</b> | <b>590,435,151</b> | <b>590,435,151</b>    | <b>0</b>       | <b>0</b>      | <b>0</b>  | <b>0</b>       | <b>0</b>      |
| Personal Services                   | 106,316,935                           | 24,030,843         | 24,060,493         | (29,650)                                  | 115,609,204        | 113,337,686        | 113,337,686        | 113,337,686           | 0              | 0             | 0   | 0              | 0             |
| Sub-Total Employee Compensation     | 72,514,878                            | 8,985,172          | 8,985,172          | 0   | 73,806,000         | 73,806,000         | 73,806,000         | 73,806,000            | 0              | 0             | 0   | 0              | 0             |
| Purchase of Services                | 178,831,813                           | 33,016,015         | 33,045,665         | (29,650)                                  | 189,415,204        | 187,143,686        | 187,143,686        | 187,143,686           | 0              | 0             | 0   | 0              | 0             |
| Materials, Supplies & Equipment     | 98,438,849                            | 67,595,035         | 67,264,702         | 330,333                                   | 122,098,124        | 120,286,329        | 120,286,329        | 120,286,329           | 0              | 0             | 0   | 0              | 0             |
| Contributions, Indemnities & Taxes  | 43,438,264                            | 32,777,862         | 31,708,373         | 1,069,489                                 | 53,974,572         | 52,204,036         | 52,204,036         | 52,204,036            | 0              | 0             | 0   | 0              | 0             |
| Debt Service                        | 4,586,635                             | 518,705            | 518,705            | 0   | 6,603,000          | 6,508,000          | 6,508,000          | 6,508,000             | 0              | 0             | 0   | 0              | 0             |
| Payments to Other Funds             | 174,986,552                           | 64,665,904         | 64,665,904         | 0   | 174,254,100        | 178,254,100        | 178,254,100        | 178,254,100           | 0              | 0             | 0   | 0              | 0             |
|                                     | 107,285,892                           | 0                  | 0                  | 0   | 46,039,000         | 46,039,000         | 46,039,000         | 46,039,000            | 0              | 0             | 0   | 0              | 0             |

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**Quarterly City Managers Report**  
**Departmental Full Time Position Summary**  
**Water Fund**

For the Period Ending September 30, 2008

| Department                    | FY'08<br>Year-End<br>Actual | Fiscal Year 2009    |              |   |  |
|-------------------------------|-----------------------------|---------------------|--------------|---|--|
|                               |                             | Year to Date        |              | Full Year                                 |  |
|                               |                             | Month End<br>Target | Actual       | Actual<br>(Over) / Under<br>Target Budget | Authorized Positions<br>Original<br>Budget |
| <b>Division of Technology</b> |                             |                     |              |   |  |
| Managing Director             | 17                          | 16                  | 16           | 0   | 17   |
| Office of Fleet Management    | 3                           | 0                   | 0            | 0   | 0  |
| Water                         | 40                          | 40                  | 40           | 0   | 55   |
| Finance                       | 1,763                       | 1,755               | 1,742        | 13  | 1,988                                      |
| Revenue                       | 4                           | 2                   | 2            | 0   | 5  |
| Procurement                   | 222                         | 232                 | 219          | 13  | 260  |
| Law                           | 2                           | 2                   | 2            | 0   | 2  |
| <b>Total Water Fund</b>       | <b>2,085</b>                | <b>2,079</b>        | <b>2,053</b> | <b>26</b>                                 | <b>2,363</b>                               |
|                               |                             |                     |              |   | <b>2,231</b>                               |
|                               |                             |                     |              |   | <b>132</b>                                 |
|                               |                             |                     |              |   | <b>0</b>                                   |

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**City of Philadelphia**

**Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2008**

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

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

**All Departments**  
**For the Period Ending September 30, 2008**

| Category  | FY'08<br>Year-End<br>Unaudited Actual | Year to Date             |                     |                                 | Fiscal Year 2009    |                                  |   |
|---|---------------------------------------|--------------------------|---------------------|---------------------------------|---------------------|----------------------------------|---|
|   |                                       | Target<br>Budget<br>Plan | Actual              | Over / (Under)<br>Target Budget | Original<br>Budget  | Current<br>Target<br>Budget Plan | Current Projection for<br>Revenues Over / (Under) |
| <b>REVENUES</b>   |                                       |                          |                     |                                 |                     |                                  |   |
| Taxes   | 275,310,342                           | 55,597,562               | 59,013,266          | 3,415,704                       | 342,166,000         | 293,301,000                      | (48,865,000)                                      |
| Locally Generated Non - Tax Revenues                    | 1,754,820                             | 0                        | 4,837               | 4,837                           | 2,500,000           | 2,500,000                        | 0   |
| Other Governments                                       | 10,786,368                            | 0                        | 0                   | 0                               | 1,500,000           | 990,000                          | (510,000)   |
| Revenues from Other Funds of City                       |                                       |                          |                     |                                 |                     |                                  |   |
| Other Sources   |                                       |                          |                     |                                 |                     |                                  |   |
| <b>Total Revenues and Other Sources</b>                 | <b>287,851,530</b>                    | <b>55,597,562</b>        | <b>59,018,103</b>   | <b>3,420,541</b>                | <b>346,166,000</b>  | <b>296,791,000</b>               | <b>(49,375,000)</b>                               |
| <b>Category</b>   |                                       |                          |                     |                                 |                     |                                  |   |
|   |                                       |                          |                     |                                 |                     |                                  |   |
| <b>OBLIGATIONS / APPROPRIATIONS</b>                     |                                       |                          |                     |                                 |                     |                                  |   |
| Personal Services                                       | 60,308,904                            | 14,551,508               | 14,542,477          | 9,031                           | 67,652,917          | 62,497,017                       | 5,155,900   |
| Personal Services - Employee Benefits                   | 39,191,681                            | 4,842,711                | 4,842,711           | 0                               | 37,907,000          | 37,907,000                       | 0   |
| Sub-Total Employee Compensation                         | 99,500,585                            | 19,394,219               | 19,385,188          | 9,031                           | 105,559,917         | 100,404,017                      | 5,155,900   |
| Purchase of Services                                    | 81,398,064                            | 68,635,744               | 65,238,035          | 3,397,709                       | 99,474,746          | 86,796,496                       | 12,678,250  |
| Materials, Supplies and Equipment                       | 11,158,648                            | 4,029,197                | 4,661,313           | (632,116)                       | 13,310,207          | 13,871,332                       | (561,125)   |
| Contributions, Indemnities and Taxes                    | 1,565,151                             | 227,176                  | 387,211             | (160,035)                       | 4,512,000           | 4,662,000                        | (150,000)   |
| Debt Service  | 84,528,544                            | 4,166,000                | 0                   | 0                               | 114,021,130         | 104,021,130                      | 10,000,000  |
| Payment to Other Funds                                  | 4,970,321                             | 0                        | 0                   | 0                               | 25,423,000          | 25,310,000                       | 113,000   |
| Advances and Miscellaneous Payments                     | 0                                     | 0                        | 0                   | 0                               | 0                   | 0                                | 0   |
| <b>Total Obligations / Appropriations</b>               | <b>283,121,313</b>                    | <b>96,452,336</b>        | <b>93,837,747</b>   | <b>2,614,589</b>                | <b>362,301,000</b>  | <b>335,064,975</b>               | <b>27,236,025</b>                                 |
| <b>Operating Surplus / (Deficit)</b>                    | <b>4,730,217</b>                      | <b>(40,854,774)</b>      | <b>(34,819,644)</b> | <b>6,035,130</b>                | <b>(16,135,000)</b> | <b>(38,273,975)</b>              | <b>(22,138,975)</b>                               |
| <b>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</b>      |                                       |                          |                     |                                 |                     |                                  |   |
| Prior Year Fund Balance                                 | 42,583,166                            | -                        | -                   | -                               | 59,124,000          | 61,412,636                       | 61,412,636  |
| Net Adjustments - Prior Years                           | 14,099,253                            |                          |                     |                                 | 0                   | 15,000,000                       | 15,000,000  |
| <b>Total Net Adjustments</b>                            | <b>56,682,419</b>                     | <b>0</b>                 | <b>0</b>            | <b>0</b>                        | <b>74,124,000</b>   | <b>76,412,636</b>                | <b>2,288,636</b>                                  |
| <b>Preliminary Year End Fund Balance</b>                | <b>61,412,636</b>                     | <b>(40,854,774)</b>      | <b>(34,819,644)</b> | <b>6,035,130</b>                | <b>57,989,000</b>   | <b>38,138,661</b>                | <b>(19,850,339)</b>                               |
| Deferred Revenue - Airline Rates & Charges (See Note 1) | 0                                     | 0                        | 0                   | 0                               | 0                   | 0                                | 0   |
| <b>Year End Fund Balance</b>                            | <b>61,412,636</b>                     | <b>(40,854,774)</b>      | <b>(34,819,644)</b> | <b>6,035,130</b>                | <b>57,989,000</b>   | <b>38,138,661</b>                | <b>(19,850,339)</b>                               |

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

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**Quarterly City Managers Report**  
**Analysis of Year-to-Date Variances**  
**Aviation Fund**  
**All Departments**  
**For the Period Ending September 30, 2008**

| Category                                   | Year to Date<br>Variance<br>Better / (Worse)<br>Than Cur. Target | Reasons / Comments   |
|--|--|--|
| <b><u>Revenues</u></b>                     |  |  |
| Locally Generated Non-Tax                  | \$3.4  | Variances are due to timing differences between projected revenues and actual receipts from: Concessions - \$0.8 million, Space Rentals - \$1.6 million, Landing Fees - (\$0.6) million, Car Rental - \$1.0 million, Utilities - (\$0.3) million, International Terminal Charges - \$1.0 million and Misc. Revenues - (\$0.1) million. |
| <b>Subtotal</b>                            | <b>\$3.4</b>   |  |
| <b><u>Obligations / Appropriations</u></b> |  |  |
| Purchase of Services                       | 3.4  | Variances: 1) Commerce - \$3.3 million and 2) Law - \$0.1 million are 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)  | Variance: Commerce - (\$0.6) million is the result of timing differences between the Target Budget Plan and the actual processing of purchase orders for 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.   |
| <b>Subtotal</b>                            | <b>\$2.6</b>   |  |
| <b>Total</b>                               | <b>\$6.0</b>   |  |

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**Quarterly City Managers Report**  
**Non-Tax Revenue Summary**  
**Aviation Fund**  
For the Period Ending September 30, 2008

| Department                             | FY'08<br>Year-End<br>Unaudited Actual | Year to Date             |            |                                 | Fiscal Year 2009   |                                  |                       | Full Year         |                                      |               |
|--|---------------------------------------|--------------------------|------------|---------------------------------|--------------------|----------------------------------|-----------------------|-------------------|--------------------------------------|---------------|
|  |                                       | Target<br>Budget<br>Plan | Actual     | Over / (Under)<br>Target Budget | Original<br>Budget | Current<br>Target<br>Budget Plan | Current<br>Projection | Current<br>Budget | Current Projection<br>Over / (Under) | Target Budget |
| <b>Local Non-Tax Revenues</b>          |                                       |                          |            |                                 |                    |                                  |                       |                   |                                      |               |
| <b>Fleet Management</b>                | 24,582                                | 2,000                    | 0          | (2,000)                         | 20,000             | 20,000                           | 20,000                | 20,000            | 0                                    | 0             |
| Sale of Vehicles                       | 24,582                                | 2,000                    | 0          | (2,000)                         | 20,000             | 20,000                           | 20,000                | 20,000            | 0                                    | 0             |
| <b>Procurement</b>                     | 8,256                                 | 500                      | 2,786      | 2,286                           | 2,000              | 2,000                            | 2,000                 | 2,000             | 0                                    | 0             |
| Miscellaneous                          | 8,256                                 | 500                      | 2,786      | 2,286                           | 2,000              | 2,000                            | 2,000                 | 2,000             | 0                                    | 0             |
| <b>City Treasurer</b>                  | 4,366,910                             | 558,062                  | 558,062    | 0                               | 2,500,000          | 2,561,000                        | 2,561,000             | 2,561,000         | 61,000                               | 0             |
| Interest Earnings                      | 4,366,910                             | 558,062                  | 558,062    | 0                               | 2,500,000          | 2,561,000                        | 2,561,000             | 2,561,000         | 61,000                               | 0             |
| <b>Commerce - Division of Aviation</b> | 270,910,594                           | 55,037,000               | 58,452,418 | 3,415,418                       | 339,644,000        | 290,718,000                      | 290,718,000           | 290,718,000       | (48,926,000)                         | 0             |
| Concessions                            | 25,536,001                            | 7,584,250                | 8,385,398  | 801,148                         | 32,000,000         | 30,337,000                       | 30,337,000            | 30,337,000        | (1,663,000)                          | 0             |
| Space Rentals                          | 84,832,620                            | 22,847,250               | 24,478,890 | 1,631,640                       | 109,644,000        | 91,389,000                       | 91,389,000            | 91,389,000        | (18,255,000)                         | 0             |
| Landing Fees                           | 46,450,998                            | 12,680,500               | 12,031,832 | (648,668)                       | 67,000,000         | 50,722,000                       | 50,722,000            | 50,722,000        | (10,278,000)                         | 0             |
| Parking                                | 33,570,037                            | 0                        | 0          | 0                               | 35,000,000         | 37,644,000                       | 37,644,000            | 37,644,000        | 2,644,000                            | 0             |
| Car Rental                             | 20,246,610                            | 5,035,750                | 6,012,024  | 976,274                         | 25,000,000         | 20,143,000                       | 20,143,000            | 20,143,000        | (4,857,000)                          | 0             |
| Payment in Aid - Terminal Bldg.        | 0                                     | 0                        | 0          | 0                               | 0                  | 0                                | 0                     | 0                 | 0                                    | 0             |
| Sale of Utilities                      | 4,475,911                             | 1,160,250                | 811,013    | (349,237)                       | 5,000,000          | 4,641,000                        | 4,641,000             | 4,641,000         | (359,000)                            | 0             |
| Overseas Terminal Facility Charges     | 750                                   | 0                        | 0          | 0                               | 0                  | 0                                | 0                     | 0                 | 0                                    | 0             |
| International Terminal Charges         | 18,688,314                            | 4,640,250                | 5,698,920  | 1,058,670                       | 22,000,000         | 18,561,000                       | 18,561,000            | 18,561,000        | (3,439,000)                          | 0             |
| Passenger Facility Charge              | 32,925,675                            | 0                        | 0          | 0                               | 35,000,000         | 32,926,000                       | 32,926,000            | 32,926,000        | (2,074,000)                          | 0             |
| Miscellaneous                          | 4,183,678                             | 1,088,750                | 1,034,341  | (54,409)                        | 15,000,000         | 4,355,000                        | 4,355,000             | 4,355,000         | (10,645,000)                         | 0             |
| <b>Total Local Non-Tax Revenue</b>     | 275,310,342                           | 55,597,562               | 59,013,266 | 3,415,704                       | 342,166,000        | 293,301,000                      | 293,301,000           | 293,301,000       | (48,865,000)                         | 0             |
| <b>Other Governments</b>               |                                       |                          |            |                                 |                    |                                  |                       |                   |                                      |               |
| <b>Commerce - Division of Aviation</b> | 1,754,820                             | 0                        | 4,837      | 4,837                           | 2,500,000          | 2,500,000                        | 2,500,000             | 2,500,000         | 0                                    | 0             |
| State                                  | 0                                     | 0                        | 0          | 0                               | 0                  | 0                                | 0                     | 0                 | 0                                    | 0             |
| Federal                                | 1,754,820                             | 0                        | 4,837      | 4,837                           | 2,500,000          | 2,500,000                        | 2,500,000             | 2,500,000         | 0                                    | 0             |
| <b>Total Other Governments</b>         | 1,754,820                             | 0                        | 4,837      | 4,837                           | 2,500,000          | 2,500,000                        | 2,500,000             | 2,500,000         | 0                                    | 0             |
| <b>Revenue from Other Funds</b>        |                                       |                          |            |                                 |                    |                                  |                       |                   |                                      |               |
| <b>Commerce - Division of Aviation</b> | 10,786,368                            | 0                        | 0          | 0                               | 1,500,000          | 990,000                          | 990,000               | 990,000           | (510,000)                            | 0             |
| General Fund                           | 896,394                               | 0                        | 0          | 0                               | 1,500,000          | 990,000                          | 990,000               | 990,000           | (510,000)                            | 0             |
| Capital Projects Fund                  | 9,889,974                             | 0                        | 0          | 0                               | 0                  | 0                                | 0                     | 0                 | 0                                    | 0             |
| <b>Total Revenue from Other Funds</b>  | 10,786,368                            | 0                        | 0          | 0                               | 1,500,000          | 990,000                          | 990,000               | 990,000           | (510,000)                            | 0             |
| <b>Total - All Sources</b>             | 287,851,530                           | 55,597,562               | 59,018,103 | 3,420,541                       | 346,166,000        | 296,791,000                      | 296,791,000           | 296,791,000       | (49,375,000)                         | 0             |

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**Quarterly City Managers Report**  
**Departmental Obligations Summary**  
**Aviation Fund**  
For the Period Ending September 30, 2008

| Department                         | FY08<br>Year-End<br>Unaudited Actual | Year to Date             |                   | Fiscal Year 2009                          |                    | Full Year                        |                       | Current Projection<br>(Over) / Under<br>Target Budget |
|------------------------------------|--------------------------------------|--------------------------|-------------------|---|--------------------|----------------------------------|-----------------------|---|
|                                    |                                      | Target<br>Budget<br>Plan | Actual            | Actual<br>(Over) / Under<br>Target Budget | Original<br>Budget | Current<br>Target<br>Budget Plan | Current<br>Projection |   |
| <b>Division of Technology</b>      |                                      |                          |                   |   |                    |                                  |                       |   |
| Purchase of Services               | <b>264,437</b>                       | <b>323,990</b>           | <b>323,975</b>    | <b>15</b>                                 | <b>694,000</b>     | <b>694,000</b>                   | <b>694,000</b>        | <b>0</b>  |
| Managing Director                  | 264,437                              | 323,990                  | 323,975           | 15  | 694,000            | 694,000                          | 694,000               | 0   |
| Personal Services                  | <b>359,595</b>                       | <b>0</b>                 | <b>0</b>          | <b>0</b>                                  | <b>0</b>           | <b>0</b>                         | <b>0</b>              | <b>0</b>  |
| Police                             | <b>12,933,562</b>                    | <b>2,713,355</b>         | <b>2,712,769</b>  | <b>586</b>                                | <b>13,765,290</b>  | <b>13,737,165</b>                | <b>13,737,165</b>     | <b>(31,875)</b>                                       |
| Personal Services                  | 12,859,637                           | 2,712,355                | 2,711,769         | 586                                       | 13,645,165         | 13,645,165                       | 13,645,165            | 0   |
| Purchase of Services               | 51,450                               | 500                      | 500               | 0   | 54,250             | 76,000                           | 76,000                | (21,750)  |
| Materials, Supplies & Equipment    | 62,475                               | 500                      | 500               | 0   | 65,875             | 76,000                           | 76,000                | (10,125)  |
| Fire                               | <b>4,971,398</b>                     | <b>1,191,688</b>         | <b>1,189,816</b>  | <b>1,853</b>                              | <b>5,848,000</b>   | <b>5,848,000</b>                 | <b>5,848,000</b>      | <b>0</b>  |
| Personal Services                  | 4,955,983                            | 1,129,393                | 1,129,408         | (15)                                      | 5,700,000          | 5,700,000                        | 5,700,000             | 0   |
| Purchase of Services               | 15,000                               | 15,000                   | 15,000            | 0   | 15,000             | 15,000                           | 15,000                | 0   |
| Materials, Supplies & Equipment    | 40,415                               | 47,275                   | 45,407            | 1,868                                     | 110,000            | 110,000                          | 110,000               | 0   |
| Payments to Other Funds            | 0                                    | 0                        | 0                 | 0   | 23,000             | 23,000                           | 23,000                | 0   |
| <b>Public Property</b>             |                                      |                          |                   |   |                    |                                  |                       |   |
| Purchase of Services               | <b>15,689,300</b>                    | <b>26,900,000</b>        | <b>26,900,000</b> | <b>0</b>                                  | <b>26,900,000</b>  | <b>19,900,000</b>                | <b>19,900,000</b>     | <b>0</b>  |
| Office of Fleet Management         | 15,689,300                           | 26,900,000               | 26,900,000        | 0   | 26,900,000         | 19,900,000                       | 19,900,000            | 0   |
| Personal Services                  | <b>4,635,308</b>                     | <b>1,108,401</b>         | <b>1,109,926</b>  | <b>(1,526)</b>                            | <b>8,133,573</b>   | <b>8,133,573</b>                 | <b>8,133,573</b>      | <b>0</b>  |
| Purchase of Services               | 4,549,862                            | 254,726                  | 256,129           | (1,403)                                   | 1,227,573          | 1,227,573                        | 1,227,573             | 0   |
| Materials, Supplies & Equipment    | 560,994                              | 184,061                  | 173,449           | 10,612                                    | 598,000            | 598,000                          | 598,000               | 0   |
| Payments to Other Funds            | 2,884,452                            | 669,614                  | 680,348           | (10,734)                                  | 6,308,000          | 6,308,000                        | 6,308,000             | 0   |
| <b>Finance</b>                     |                                      |                          |                   |   |                    |                                  |                       |   |
| Personal Services                  | <b>44,204,503</b>                    | <b>7,825,847</b>         | <b>7,825,847</b>  | <b>0</b>                                  | <b>44,665,000</b>  | <b>44,665,000</b>                | <b>44,665,000</b>     | <b>0</b>  |
| Purchase of Services               | 157,891                              | 0                        | 0                 | 0   | 0                  | 0                                | 0                     | 0   |
| Office of Management               | 39,191,681                           | 4,842,711                | 4,842,711         | 0   | 37,907,000         | 37,907,000                       | 37,907,000            | 0   |
| Personal Services                  | 3,544,293                            | 2,798,067                | 2,798,067         | 0   | 4,146,000          | 4,146,000                        | 4,146,000             | 0   |
| Purchase of Services               | 1,310,638                            | 185,069                  | 185,069           | 0   | 2,512,000          | 2,512,000                        | 2,512,000             | 0   |
| Contributions, Indemnities & Taxes | 84,528,544                           | 4,166,000                | 4,166,000         | 0   | 114,021,130        | 104,021,130                      | 104,021,130           | 0   |
| Sinking Fund                       | 84,528,544                           | 4,166,000                | 4,166,000         | 0   | 114,021,130        | 104,021,130                      | 104,021,130           | 0   |
| Procurement                        | 70,262                               | 17,614                   | 17,616            | (2)                                       | 73,060             | 74,160                           | 74,160                | (1,100)   |
| Commerce - Division of Aviation    | 113,823,700                          | 49,294,992               | 2,528,708         | (2)                                       | 145,300,000        | 136,031,000                      | 136,031,000           | 10,269,000  |
| Personal Services                  | 39,433,643                           | 10,160,559               | 10,150,748        | 9,911                                     | 45,500,000         | 40,343,000                       | 40,343,000            | 5,157,000   |
| Purchase of Services               | 60,821,415                           | 38,314,126               | 35,007,044        | 3,307,052                                 | 66,600,000         | 60,900,000                       | 60,900,000            | 5,700,000   |
| Materials, Supplies & Equipment    | 8,146,442                            | 3,306,808                | 3,935,058         | (628,250)                                 | 6,800,000          | 7,351,000                        | 7,351,000             | (551,000)   |
| Contributions, Indemnities & Taxes | 294,513                              | 42,107                   | 202,142           | (160,035)                                 | 2,000,000          | 2,150,000                        | 2,150,000             | (150,000)   |
| Payments to Other Funds            | 4,970,321                            | 0                        | 0                 | 0   | 25,400,000         | 25,287,000                       | 25,287,000            | 113,000   |
| Law                                | <b>1,898,070</b>                     | <b>381,761</b>           | <b>296,807</b>    | <b>84,954</b>                             | <b>2,000,947</b>   | <b>2,000,947</b>                 | <b>2,000,947</b>      | <b>0</b>  |
| Personal Services                  | 1,322,031                            | 276,761                  | 276,807           | (46)                                      | 1,507,119          | 1,507,119                        | 1,507,119             | 0   |
| Purchase of Services               | 421,175                              | 100,000                  | 20,000            | 80,000                                    | 467,496            | 467,496                          | 467,496               | 0   |
| Materials, Supplies & Equipment    | 24,864                               | 5,000                    | 0                 | 5,000                                     | 26,332             | 26,332                           | 26,332                | 0   |
| <b>Total Aviation Fund</b>         |                                      |                          |                   |   |                    |                                  |                       |   |
| Personal Services                  | <b>283,121,313</b>                   | <b>96,452,336</b>        | <b>93,837,747</b> | <b>2,614,589</b>                          | <b>362,301,000</b> | <b>335,064,975</b>               | <b>335,064,975</b>    | <b>27,236,925</b>                                     |
| Sub-Total Employee Compensation    | 60,828,904                           | 14,551,508               | 14,542,477        | 9,031                                     | 67,852,917         | 62,497,017                       | 62,497,017            | 5,155,900   |
| Purchase of Services               | 39,191,681                           | 4,842,711                | 4,842,711         | 0   | 37,907,000         | 37,907,000                       | 37,907,000            | 0   |
| Materials, Supplies & Equipment    | 99,500,585                           | 19,394,219               | 19,385,188        | 9,031                                     | 105,559,917        | 100,404,017                      | 100,404,017           | 5,155,900   |
| Contributions, Indemnities & Taxes | 81,388,064                           | 68,635,744               | 65,238,035        | 3,397,709                                 | 99,474,746         | 86,796,496                       | 86,796,496            | 12,678,250  |
| Debt Service                       | 11,158,648                           | 4,029,197                | 4,661,313         | (632,116)                                 | 13,310,207         | 13,871,332                       | 13,871,332            | (561,125)   |
| Payments to Other Funds            | 1,555,151                            | 227,176                  | 387,211           | (160,035)                                 | 4,512,000          | 4,662,000                        | 4,662,000             | (150,000)   |
| Law                                | <b>84,528,544</b>                    | <b>4,166,000</b>         | <b>4,166,000</b>  | <b>0</b>                                  | <b>114,021,130</b> | <b>104,021,130</b>               | <b>104,021,130</b>    | <b>0</b>  |
| Personal Services                  | 4,970,321                            | 0                        | 0                 | 0   | 25,423,000         | 25,310,000                       | 25,310,000            | 113,000   |

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**Quarterly City Managers Report**  
**Departmental Full Time Position Summary**  
**Aviation Fund**  
For the Period Ending September 30, 2008

| Department                                 | FY'08<br>Year-End<br>Actual | Year to Date          |                  |              | Fiscal Year 2009   |                      |                   | Full Year             |                                      |               |
|--|-----------------------------|-----------------------|------------------|--------------|--------------------|----------------------|-------------------|-----------------------|--------------------------------------|---------------|
|  |                             | Month End             |                  | (Over) Under | Original<br>Budget | Authorized Positions | Current<br>Budget | Current<br>Projection | Current Projection<br>(Over) / Under |               |
|  |                             | Target<br>Budget Plan | Actual           | (Over) Under |                    |                      |                   |                       | Target Budget                        | Target Budget |
| <b>Managing Director</b>                   | 4                           | 0                     | 0                | 0            | 0                  | 0                    | 0                 | 0                     | 0                                    | 0             |
| <b>Police</b><br><i>Uniformed Civilian</i> | 164<br>155<br>9             | 163<br>153<br>10      | 163<br>153<br>10 | 0<br>0<br>0  | 0                  | 166<br>155<br>11     | 166<br>155<br>11  | 166<br>155<br>11      | 0<br>0<br>0                          | 0<br>0<br>0   |
| <b>Fire</b><br><i>Uniformed Civilian</i>   | 60<br>60<br>0               | 61<br>61<br>0         | 61<br>61<br>0    | 0<br>0<br>0  | 0                  | 71<br>71<br>0        | 71<br>71<br>0     | 71<br>71<br>0         | 0<br>0<br>0                          | 0<br>0<br>0   |
| <b>Office of Fleet Management</b>          | 20                          | 21                    | 21               | 0            | 23                 | 22                   | 22                | 22                    | 1                                    | 0             |
| <b>Procurement</b>                         | 1                           | 1                     | 0                | 1            | 1                  | 1                    | 1                 | 1                     | 0                                    | 0             |
| <b>Commerce - Division of Aviation</b>     | 780                         | 808                   | 808              | 0            | 916                | 840                  | 840               | 76                    | 0                                    | 0             |
| <b>Law</b>                                 | 19                          | 19                    | 19               | 0            | 21                 | 23                   | 23                | (2)                   | 0                                    | 0             |
| <b>Total Aviation Fund</b>                 | <b>1,048</b>                | <b>1,073</b>          | <b>1,073</b>     | <b>0</b>     | <b>1,198</b>       | <b>1,123</b>         | <b>1,123</b>      | <b>75</b>             | <b>0</b>                             | <b>0</b>      |

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**City of Philadelphia**

**Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2008**

**GRANTS REVENUE FUND  
QUARTERLY REPORT**

**Unanticipated Grants**

FUNDS TAKEN FROM FINANCE'S UNANTICIPATED GRANTS REVENUE FUND - FY 2009  
FOR PERIOD JULY 1, 2008 - SEPTEMBER 30, 2008

| No. | Department | Amount     | Grant Title                          | Source                        | Description                              |
|-----|------------|------------|--------------------------------------|-------------------------------|--|
| 35  | Finance    | 100,000.00 | Uniform Empl. Killed In Line Of Duty | PA Department of the Treasury | Payment-uniform employees killed on duty |
|     | Total      | 100,000.00 |                                      |                               |  |

**City of Philadelphia**

**Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 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 October

|   | July 31      | Aug 31       | Sept 30      | Oct 31       | Nov 30       | (Amounts in \$millions) | Dec 31       | Jan 31       | Feb 28       | Mar 31       | April 30     | May 31       | June 30        | Total       | Accrued      | Under Budget (Over) Revenues | Revised Budget Revenues |
|---|--------------|--------------|--------------|--------------|--------------|-------------------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|-------------|--------------|------------------------------|-------------------------|
| <b>REVENUES</b>                             |              |              |              |              |              |                         |              |              |              |              |              |              |                |             |              |                              |                         |
| Property Taxes                              | 9.7          | 6.4          | 6.5          | 5.2          | 5.1          | 14.1                    | 33.0         | 202.5        | 99.2         | 22.9         | 7.9          | 10.0         | 422.6          | 0.0         | 422.6        | 0.0                          |                         |
| Wage, Earnings, NP Tax                      | 99.6         | 103.7        | 85.0         | 85.9         | 98.7         | 81.3                    | 105.7        | 87.6         | 94.3         | 97.6         | 109.2        | 90.6         | 1,139.1        | 0.0         | 1,139.1      | 0.0                          |                         |
| Realty Transfer Tax                         | 14.8         | 16.7         | 12.6         | 10.0         | 11.3         | 13.2                    | 13.4         | 8.9          | 12.3         | 13.2         | 14.6         | 14.1         | 155.0          | 0.0         | 155.0        | 0.0                          |                         |
| Sales Tax                                   | 11.0         | 13.1         | 10.6         | 10.3         | 11.0         | 10.7                    | 10.7         | 12.2         | 10.5         | 10.5         | 11.6         | 11.1         | 133.3          | 0.0         | 133.3        | 0.0                          |                         |
| <b>BUSINESS PRIVILEGE TAX</b>               | <b>-1.3</b>  | <b>3.7</b>   | <b>15.4</b>  | <b>7.6</b>   | <b>-1.8</b>  | <b>6.6</b>              | <b>8.2</b>   | <b>6.0</b>   | <b>18.9</b>  | <b>146.0</b> | <b>140.0</b> | <b>35.3</b>  | <b>384.8</b>   | <b>0.0</b>  | <b>384.8</b> | <b>0.0</b>                   |                         |
| Other Taxes                                 | 6.3          | 9.1          | 7.2          | 7.6          | 6.8          | 6.4                     | 6.2          | 8.6          | 5.9          | 11.0         | 7.4          | 7.7          | 90.2           | 0.0         | 90.2         | 0.0                          |                         |
| Locally Generated Non-tax                   | 18.5         | 23.7         | 14.0         | 23.1         | 29.2         | 26.2                    | 20.4         | 27.8         | 21.1         | 24.9         | 31.0         | 30.1         | 300.1          | 0.0         | 300.1        | 0.0                          |                         |
| Other Governments                           | 46.0         | 65.2         | 73.9         | 80.9         | 27.5         | 14.7                    | 80.8         | 77.2         | 71.1         | 86.4         | 38.6         | 59.2         | 88.0           | 0.0         | 88.0         | 0.0                          |                         |
| Other Governments-PICA                      | 29.6         | 0.0          | 20.2         | 44.3         | 27.2         | 7.1                     | 27.6         | 23.3         | 26.7         | 20.8         | 24.8         | 20.2         | 271.8          | 9.8         | 281.6        | 0.0                          |                         |
| Interfund Transfers                         | 0.4          | 0.4          | 43.7         | 0.5          | 1.1          | 46.4                    | 1.9          | 2.0          | 3.2          | 3.1          | 1.9          | 9.5          | 114.1          | 0.0         | 114.1        | 0.0                          |                         |
| <b>Total Current Revenue</b>                | <b>234.6</b> | <b>242.0</b> | <b>314.8</b> | <b>266.3</b> | <b>209.8</b> | <b>229.7</b>            | <b>313.8</b> | <b>448.6</b> | <b>369.9</b> | <b>433.2</b> | <b>381.0</b> | <b>288.7</b> | <b>3,732.6</b> | <b>97.8</b> | <b>0.0</b>   | <b>3,830.4</b>               |                         |
| Collection of 6-30-08 Govt.                 |              |              |              |              |              |                         |              |              |              |              |              |              |                |             |              |                              |                         |
| Other Fund Balance Adj.                     | -8.0         | -8.0         | 0.0          | 6.2          | 1.9          | 0.0                     | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0            | -16.0       | 0.0          | -16.0                        | 0.0                     |
| Non-revenue receipts                        |              |              |              |              |              |                         |              |              |              |              |              |              |                |             |              |                              |                         |
| Non-budget items                            |              |              |              |              |              |                         |              |              |              |              |              |              |                |             |              |                              |                         |
| <b>TOTAL CASH RECEIPTS</b>                  | <b>312.1</b> | <b>279.2</b> | <b>314.8</b> | <b>272.5</b> | <b>211.7</b> | <b>229.7</b>            | <b>313.8</b> | <b>448.6</b> | <b>369.9</b> | <b>433.2</b> | <b>381.0</b> | <b>288.7</b> | <b>3,855.3</b> | <b>0.0</b>  | <b>0.0</b>   | <b>0.0</b>                   | <b>138.8</b>            |
| <b>EXPENSES AND OBLIGATIONS</b>             |              |              |              |              |              |                         |              |              |              |              |              |              |                |             |              |                              |                         |
| Payroll                                     | 84.7         | 118.2        | 109.5        | 119.7        | 108.4        | 108.4                   | 135.6        | 110.4        | 110.4        | 137.6        | 110.4        | 1,363.7      | 51.5           | 0.0         | 0.0          | 1,415.2                      |                         |
| Employee Benefits                           | 46.4         | 44.4         | 41.6         | 42.7         | 37.7         | 46.0                    | 44.5         | 35.7         | 37.6         | 35.6         | 36.8         | 35.3         | 484.4          | 19.7        | 0.0          | 0.0                          | 504.1                   |
| Pension                                     | 3.7          | (2.3)        | (2.9)        | 15.0         | 381.9        | 0.0                     | 3.7          | 0.0          | 0.0          | 62.0         | 0.0          | 0.0          | 461.1          | 0.0         | 0.0          | 0.0                          | 461.1                   |
| Purchase of Services                        | 26.6         | 36.5         | 96.5         | 75.7         | 117.5        | 80.6                    | 96.0         | 97.5         | 121.1        | 90.1         | 100.1        | 76.9         | 1,015.1        | 41.0        | 114.8        | 0.0                          | 1,170.9                 |
| Materials, Equipment                        | 5.2          | 2.7          | 9.4          | 5.7          | 8.2          | 6.9                     | 6.4          | 6.0          | 7.0          | 6.5          | 6.8          | 6.0          | 76.9           | 4.8         | 4.0          | 0.0                          | 85.7                    |
| Contributions, Indemnities                  | 13.9         | 2.7          | 9.5          | 4.6          | 6.9          | 7.8                     | 3.0          | 6.2          | 8.6          | 11.3         | 21.7         | 30.8         | 127.0          | 4.0         | 0.0          | 0.0                          | 131.0                   |
| Debt Service-Short Term                     | 16.1         | 0.0          | 0.0          | 0.0          | 0.0          | 0.0                     | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 11.3         | 12.3           | 12.1        | 99.8         | 0.0                          | 99.8                    |
| Debt Service-Long Term                      | 0.0          | 4.5          | 10.2         | 0.1          | 5.2          | 7.5                     | 10.7         | 7.3          | 9.1          | 4.7          | 12.3         | 12.1         | 99.8           | 0.0         | 0.0          | 0.0                          | 99.8                    |
| Interfund Charges                           | 0.0          | 0.4          | 0.0          | 0.0          | 0.0          | 0.0                     | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 31.2           | 31.6        | 0.0          | 0.0                          | 31.6                    |
| Advances, Subsidies                         | 0.0          | 22.7         | 0.0          | 0.0          | 0.0          | 0.0                     | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 22.7           | 0.0         | 0.0          | 0.0                          | 22.7                    |
| Current Year Appropriation                  | 196.6        | 229.3        | 273.8        | 263.5        | 666.0        | 257.3                   | 299.8        | 263.0        | 294.0        | 320.6        | 315.2        | 313.9        | 3,693.5        | 121.0       | 118.8        | 0.0                          | 3,933.4                 |
| Prior Year Encumbrances                     | 52.3         | 36.0         | 25.2         | 10.3         | 7.0          | 15.1                    | 9.1          | 3.5          | 6.5          | 5.6          | 3.6          | 4.2          | 178.3          | 121.0       | 118.8        | 0.0                          | 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          | 0.0          | 92.2           | 92.2        | 92.2         | 92.2                         | 92.2                    |
| <b>TOTAL DISBURSEMENTS</b>                  | <b>308.3</b> | <b>292.0</b> | <b>305.6</b> | <b>273.8</b> | <b>672.9</b> | <b>272.4</b>            | <b>308.9</b> | <b>266.6</b> | <b>300.4</b> | <b>326.1</b> | <b>318.8</b> | <b>318.1</b> | <b>3,964.0</b> |             |              |                              |                         |
| Excess (Def) of Receipts over Disbursements | 3.8          | (12.8)       | 9.2          | (1.3)        | (461.2)      | (42.7)                  | 4.9          | 182.1        | 69.4         | 107.1        | 62.2         | (29.4)       | (108.7)        |             |              |                              |                         |
| Opening Balance TRANS                       | 227.6        | 231.4        | 218.6        | 227.8        | 226.5        | 115.3                   | 72.6         | 77.5         | 259.5        | 329.0        | 436.1        | 148.3        | 227.6          |             |              |                              |                         |
| <b>CLOSING BALANCE</b>                      | <b>231.4</b> | <b>218.6</b> | <b>227.8</b> | <b>226.5</b> | <b>115.3</b> | <b>72.6</b>             | <b>77.5</b>  | <b>259.5</b> | <b>329.0</b> | <b>436.1</b> | <b>148.3</b> | <b>118.9</b> | <b>118.9</b>   |             |              |                              |                         |

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        | 115.3        | 72.6         | 77.5         | 289.5        | 329.0        | 426.1        | 148.3        | 118.9        |
| Grants Revenue               | 168.9        | 145.2        | 53.5         | 74.2         | 50.0         | 40.0         | 35.0         | 35.0         | 35.0         | 35.0         | 35.0         | 35.0         |
| Community Development        | (13.2)       | (4.8)        | (8.8)        | (11.3)       | (9.2)        | (6.0)        | (9.0)        | (6.0)        | (6.0)        | (6.0)        | (6.0)        | (6.0)        |
| Vehicle Rental Tax           | 5.7          | 6.3          | 4.3          | 4.7          | 5.2          | 5.7          | 6.1          | 6.5          | 6.9          | 7.4          | 5.1          | 5.6          |
| Other Funds                  | 9.9          | 22.9         | 11.2         | 9.0          | 9.0          | 9.0          | 9.0          | 9.0          | 9.0          | 9.0          | 9.0          | 9.0          |
| <b>TOTAL OPERATING FUNDS</b> | <b>402.7</b> | <b>388.2</b> | <b>288.0</b> | <b>303.1</b> | <b>170.3</b> | <b>121.3</b> | <b>118.6</b> | <b>304.0</b> | <b>373.9</b> | <b>481.5</b> | <b>191.4</b> | <b>162.5</b> |
| Capital Improvement          | 66.6         | 61.0         | 57.8         | 46.6         | 38.6         | 210.6        | 202.6        | 194.6        | 186.6        | 178.6        | 170.6        | 162.6        |
| Industrial & Commercial Dev. | 4.3          | 4.3          | 4.9          | 5.5          | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          |
| <b>TOTAL CAPITAL FUNDS</b>   | <b>70.9</b>  | <b>65.3</b>  | <b>62.7</b>  | <b>52.1</b>  | <b>43.1</b>  | <b>215.1</b> | <b>207.1</b> | <b>199.1</b> | <b>191.1</b> | <b>183.1</b> | <b>175.1</b> | <b>167.1</b> |
| <b>TOTAL FUND EQUITY</b>     | <b>473.6</b> | <b>453.5</b> | <b>350.7</b> | <b>355.2</b> | <b>213.4</b> | <b>336.4</b> | <b>325.7</b> | <b>503.1</b> | <b>565.0</b> | <b>664.6</b> | <b>366.5</b> | <b>329.6</b> |

**City of Philadelphia**

# **Quarterly City Managers Report**

**FOR THE PERIOD ENDING SEPTEMBER 30, 2008**

## **METHODOLOGY FOR FINANCIAL REPORTING**

# **QUARTERLY CITY MANAGERS REPORT**

## **For the Period Ending September 30**

### **METHODOLOGY FOR FINANCIAL REPORTING**

#### **A. FUND ACCOUNTING**

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

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

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

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

- **B. Basis of Accounting and Measurement Focus**

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

## **QUARTERLY CITY MANAGERS REPORT**

### **For the Period Ending September 30**

#### **METHODOLOGY FOR FINANCIAL REPORTING**

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

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

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

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

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

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

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

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

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

## **QUARTERLY CITY MANAGERS REPORT**

**For the Period Ending September 30**

### **METHODOLOGY FOR FINANCIAL REPORTING**

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

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

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

### **C. Legal Compliance**

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

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

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

**QUARTERLY CITY MANAGERS REPORT**  
**For the Period Ending September 30**

**METHODOLOGY FOR FINANCIAL REPORTING**

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

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

**D. CITY MANAGERS REPORTS**

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

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

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

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

