

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2013



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

In Cooperation with

Office of the Director of Finance

Office of the Managing Director

February 18, 2014

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 DECEMBER 31, 2013

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What is the Quarterly City Managers Report?

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

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

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

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

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

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

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

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

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

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

City of Philadelphia
QUARTERLY CITY MANAGERS REPORT
FOR THE PERIOD ENDING December 31, 2013

Introduction

This Quarterly City Manager's Report (QCMR) for the second quarter Fiscal Year 2014 projects that the General Fund will end the year with a fund balance of \$101.5 million, \$12.7 million lower than the Target Budget. While overall tax revenues are projected to perform better than the Target Budget, expenditure increases explained in more detail below are driving the lower fund balance. In addition, the heavy snowfall this winter continues to have a budgetary impact. The City is still in the process of tallying contractor costs for the snow removal from the large storm over the past week. Those costs are expected to exceed the provision of \$4.0 million set aside in the budget for these costs by the end of the winter which will have a negative impact on fund balance.

The City faces numerous financial risks related to its collective bargaining agreements including unresolved labor contracts with District Council 33, District Council 47 and the International Association of Fire Fighters and an expiring contract with the Fraternal Order of Police, Lodge 5. In addition to risks regarding labor contracts, there is uncertainty regarding the economic recovery. The City continues to monitor local economic conditions and their impact on tax revenues.

Revenues

Tax Revenues for Fiscal Year 2014 are projected to be \$16.5 million higher than the Target Budget. This is due to a significant positive adjustment of \$51.3 million in Business Income and Receipts Tax somewhat offset by a \$36.1 million negative adjustment to the Wage and Earnings Tax. The positive adjustment in Business Income and Receipts Tax is due both to a revised forecast from IHS Global Insight, the City's revenue forecasting consultant, and on conversations with economists during a meeting at the Federal Reserve Bank of Philadelphia. Both IHS and the other economists thought it was reasonable to projected continued growth in the BIRT rather than the decrease that had been projected in the Plan. The downward adjustment in Wage and Earnings Tax is based on collections to date and revised forecasts from IHS Global Insight. The two other negative variances are \$4.9 million less in Sales Tax and \$3.4 million less in Real Property Tax. The other positive adjustments include \$6.7 million in Net Profits Tax and \$2.9 million in Real Estate Transfer Tax.

Locally Generated Non-Tax Revenues were revised upward by \$35.7 million due to a number of factors, the largest of which is the anticipated receipt of \$29.2 million from the expected sale of Love Park Garage. The proceeds from the sale of Love Park Garage

will not inflate year end fund balance because the proceeds will be used for the Love Park project as well as to pay down long term obligations. Streets revenue is projected to be \$5.6 million higher due to increased collections of the commercial property trash collection fee (\$6.2 million) somewhat offset by reduced recycling revenue (\$0.5 million). Other positive variances include \$1.4 million in Office of Technology cable TV franchise fees and \$1.5 million in Sheriff Department fees. Negative variances include lower projections of Public Property sale of capital assets (\$1.3 million), City interest earnings (\$1.1 million), and Fire Department emergency medical service fees (\$1.0 million).

Revenue from Other Governments is projected to be about \$7.6 million below the Target Budget. This is largely attributable to a \$5.5 million reduction in the PICA Wage and Earnings Tax and \$1.5 million less in amounts anticipated from the Philadelphia Parking Authority for the city's share of on-street parking.

Expenditures

Expenditures are projected to be \$57.1 million higher than the Target Budget due to a number of factors, the largest of which is the expenditure of proceeds from the sale of Love Park Garage which has no net impact on fund balance. The proceeds will be used for the Love Park project as well as to pay down long term obligations. Indemnity payments are projected to be \$8.5 million over the target budget for indemnities due in large part to a number of sizable settlements by the Law Department. The Office of Fleet Management is projecting to spend \$5.9 million over their target budget due to the necessary purchase of 16 EMS units and higher than budgeted fuel costs. Prisons is projecting to spend \$4.7 million over their target budget due to the increase in the inmate census during the first half of the fiscal year. The Licenses and Inspection Department is anticipating spending \$3.0 million more than budgeted due to an increased need for building demolitions.

Other negative variances include the Sheriff's Office projecting to spend \$1.7 million more than their target budget due to the funding of 30 additional deputy sheriff officers and increased overtime, the Streets Department expecting to spend \$1.5 million more than their target budget due to overtime costs related to snow removal, and the Office of Supportive Housing anticipated spending \$1.4 million more than their target budget due to increased need for winter housing for the homeless population and start up costs for the new shelter run by Women Against Abuse. As mentioned earlier, snow contractor costs are still being tallied. These negative expenditure variances are partially offset by \$3.5 million lower than anticipated interest costs on the City's annual Tax and Revenue Anticipation Note (TRAN) borrowing.

In conclusion, while overall tax revenues show continued growth and the fund balance is higher than originally anticipated for Fiscal Year 2014, fund balance is lower than the amount included in the approved Five Year Plan and the City faces significant financial uncertainty regarding collective bargaining agreements and there is uncertainty regarding the pace of economic recovery. In addition, the City faces higher than projected snow contractor costs for this winter given the ongoing winter storm activity which will negatively impact fund balance.



**Rebecca Rhynhart
Budget Director
Office of Budget and Program Evaluation
Office of the Director of Finance
City of Philadelphia
February 18, 2014**

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2013

**GENERAL FUND BALANCE
SUMMARY**

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

FOR THE PERIOD ENDING DECEMBER 31, 2013

(000 Omitted)

Category	FY 13 Unaudited Actual	FISCAL YEAR 2014							
		YEAR TO DATE			FULL YEAR			Current Projection for Revenues Over (Under)	
		Target Budget	Actual	Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Adopt. Budget	Target Budget
REVENUES									
Taxes	2,733,456	964,572	963,303	(1,269)	2,762,598	2,760,798	2,777,319	14,721	16,521
Locally Generated Non - Tax Revenues	266,173	129,042	131,831	2,789	265,168	273,328	309,015	43,847	35,687
Revenues from Other Governments	337,571	271,650	269,861	(1,789)	303,451	352,006	349,910	46,459	(2,096)
Other Govts. - PICA City Account (1)	313,968	154,096	146,364	(7,732)	325,119	325,119	319,659	(5,460)	(5,460)
Sub-Total Other Governments	651,539	425,746	416,225	(9,521)	628,570	677,125	669,569	40,999	(7,556)
Revenues from Other Funds of City	46,821	8,421	8,421	0	67,249	67,249	66,912	(337)	(337)
Other Sources	0	0	0	0	0	0	0	0	0
Total Revenue and Other Sources	3,697,989	1,527,781	1,519,780	(8,001)	3,723,585	3,778,500	3,822,815	99,230	44,315
Category	FY 13 Unaudited Actual	YEAR TO DATE			FULL YEAR			Current Projection for Obligations (Over) Under	
		Target Budget	Actual	(Over) Under Target Budget	Adopted Budget	Target Budget	Current Projection	Adopt. Budget	Target Budget
OBLIGATIONS / APPROPRIATIONS									
Personal Services	1,362,360	701,076	699,565	1,511	1,401,330	1,449,627	1,456,102	(54,772)	(6,475)
Personal Services - Employee Benefits	1,119,074	333,436	333,436	0	1,177,305	1,226,624	1,226,624	(49,319)	0
Sub-Total Employee Compensation	2,481,434	1,034,512	1,033,001	1,511	2,578,635	2,676,251	2,682,726	(104,091)	(6,475)
Purchase of Services	757,803	598,438	617,319	(18,881)	790,552	790,552	800,122	(9,570)	(9,570)
Materials, Supplies and Equipment	85,416	51,814	50,675	1,139	88,626	88,626	95,179	(6,553)	(6,553)
Contributions, Indemnities and Taxes	138,273	171,446	171,434	12	141,708	186,708	195,508	(53,800)	(8,800)
Debt Service	118,874	94,853	94,853	0	129,530	129,530	126,030	3,500	3,500
Payments to Other Funds	31,466	764	264	500	31,644	31,644	60,801	(29,157)	(29,157)
Advances & Miscellaneous Payments	0	0	0	0	84,708	37,220	37,220	47,488	0
Total Obligations / Appropriations	3,613,266	1,951,827	1,967,546	(15,719)	3,845,403	3,940,531	3,997,586	(152,183)	(57,055)
Operating Surplus (Deficit)	84,723	(424,046)	(447,766)	(23,720)	(121,818)	(162,031)	(174,771)	(52,953)	(12,740)
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS									
Net Adjustments - Prior Years	25,425	0	0	0	19,388	19,388	19,388	0	0
Operating Surplus/(Deficit) & Prior Year Adj.	110,148	(424,046)	(447,766)	(23,720)	(102,430)	(142,643)	(155,383)	(52,953)	(12,740)
Prior Year Fund Balance	146,754	0	0	0	188,942	256,902	256,902	67,960	0
Year End Fund Balance	256,902	(424,046)	(447,766)	(23,720)	86,512	114,259	101,519	15,007	(12,740)

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

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2013

**GENERAL FUND
REVENUES**

Summary Table R-1
Analysis of Tax Revenue
QUARTERLY CITY MANAGERS REPORT
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2013
Amounts in Millions

Tax Revenue	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons / Comments
City Wage Tax			(\$36.1)	FY 2013 Base FY 2013 Projection (6/30/2013 QCMR): \$1,227.5 FY 2013 Actual: \$1,224.9 Decrease: \$2.6 FY 2013 to FY 2014 Base Growth Rate: Budgeted Growth Rate: 3.59% Current Estimated Growth Rate: 1.55% FY 2013 Tax Rate: Res.: 2.428% City , 1.5% PICA : Non-Res.: 3.4985% City FY 2014 Tax Rate: Res.: 2.424% City , 1.5% PICA : Non-Res.: 3.495% City
Real Estate Tax			(\$3.4)	FY 2013 Base FY 2013 Projection (6/30/2013 QCMR): \$503.1 FY 2013 Actual: \$504.2 Increase: \$1.1 FY 2013 to FY 2014 Base Growth Rate: Budgeted Growth Rate: 0.0% Current Estimated Growth Rate: 0.0% FY 2013 Tax Rate: 44.62 mills City plus 53.09 mills School District Total 97.71 mills FY 2014 Tax Rate: .6018% City plus .7386% School District Total 1.34%
Business Income & Receipts		\$51.3		FY 2013 Base (includes Current & Prior) FY 2013 Projection (6/30/2013 QCMR): \$452.9 FY 2013 Actual: \$450.9 Decrease: (\$2.0) FY 2013 to FY 2014 Base (includes Current & Prior) Growth Rate: Budgeted Growth Rate: -5.27% Current Estimated Growth Rate: 3.00% FY 2013 Tax Rate: 1.415 mills on gross receipts and 6.45% of net income FY 2014 Tax Rate: 1.415 mills on gross receipts and 6.43% of net income
Sales Tax		(\$4.9)		FY 2013 Base FY 2013 Projection (6/30/2013 QCMR): \$257.6 FY 2013 Actual: \$257.6 Increase: \$0.0 FY 2013 to FY 2014 Base Growth Rate: Budgeted Growth Rate: 5.03% Current Estimated Growth Rate: 3.25% FY 2013 Tax Rate: 2% FY 2014 Tax Rate: 2%
Real Estate Transfer Tax		\$2.9		FY 2013 Base FY 2013 Projection (6/30/2013 QCMR): \$146.8 FY 2013 Actual: \$147.9 Increase: \$1.1 FY 2013 to FY 2014 Base Growth Rate: Budgeted Growth Rate: 10.0% Current Estimated Growth Rate: 8.50% FY 2013 Tax Rate: 3% FY 2014 Tax Rate: 3%
Other Taxes			\$6.7	
Total Variance From TB Plan		\$60.9	(\$44.4)	\$16.5
Difference between FY 2014 Adopted Budget and TB Plan				(\$1.8)
Total Variance From Budget		\$60.9	(\$46.2)	\$14.7

TABLE R-2
QUARTERLY CITY MANAGERS REPORT
TAX REVENUE SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2013
(000 Omitted)

Category	FY13 Unaudited Actual	YEAR TO DATE			FISCAL YEAR 2014			FULL YEAR		
		Target Budget	Actual	Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Over (Under) Target		
								Adopted	Budget	Projected
TAX REVENUES										
Wage & Earnings										
Current	1,219,500	612,084	599,188	(12,896)	1,269,883	1,233,819	(36,064)			
Prior	2,006	1,934	4,508	2,574	4,250	4,250	0			
Total	1,221,506	614,018	603,696	(10,322)	1,274,133	1,238,069	(36,064)			
Real Property										
Current	504,207	27,080	29,647	2,567	492,363	488,938	(3,425)			
Prior	36,324	21,542	18,982	(2,560)	44,234	44,234	0			
Total	540,531	48,622	48,629	7	536,597	533,172	(3,425)			
Business Income & Receipts *										
Sales	450,911	35,260	50,331	15,071	410,005	461,272	51,267			
Real Estate Transfer	257,550	134,576	131,512	(3,064)	272,577	265,920	(6,657)			
Net Profits	147,968	82,125	76,866	(5,259)	157,630	160,545	2,915			
Parking	19,164	1,812	3,052	1,240	12,761	19,446	6,685			
Amusement	73,261	37,870	37,508	(362)	74,991	74,991	0			
Other	19,081	8,473	9,889	1,416	20,465	20,465	0			
TOTAL TAX REVENUE	2,733,456	964,572	963,303	(1,269)	2,762,598	2,760,798	2,777,319	14,721		16,521
Analysis of City/PICA Wage, Earnings and Net Profits Tax										
City Wage & Earnings Tax	1,221,506	614,018	603,696	(10,322)	1,274,133	1,233,819	(36,064)			
PICA Wage & Earnings Tax	364,699	184,718	176,973	(7,745)	382,438	382,438	(10,733)			
Total Wage & Earnings Tax	1,586,205	798,736	780,669	(18,067)	1,656,571	1,609,774	(46,797)			
City Net Profits Tax	19,164	1,812	3,052	1,240	12,761	19,446	6,685			
PICA Net Profits Tax	11,785	688	701	13	8,595	8,595	5,274			
Total Net Profits Tax	30,949	2,500	3,753	1,253	21,356	21,356	11,959			
PICA Wage & Earnings Tax	364,699	184,718	176,973	(7,746)	382,438	382,438	(10,733)			
PICA Net Profits Tax	11,785	688	701	13	8,595	8,595	5,274			
Total PICA Wage, Earnings & Net	376,484	185,406	177,674	(7,732)	391,033	385,574	(5,459)			
less: PICA Net Debt Service	62,516	31,310	31,310	0	65,914	65,914	0			
equals: PICA City Account	313,968	154,096	146,364	(7,732)	325,119	325,119	(5,459)			

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

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

Summary Table R-3
Analysis of Locally Generated Non-Tax Revenue and Revenue From Other Governments
QUARTERLY CITY MANAGERS REPORT
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2013
Amounts in Millions

Non-Tax Revenue	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons / Comments
Locally Generated Non-Tax				
Office of Info. Technology	\$1.4			Higher cable TV franchise fees.
Streets	\$5.6			Net result of higher trash collection fees offset by lower recycling revenue.
Fire		(\$1.0)		Lower estimate of EMS fees.
Public Property	\$27.9			Increase is due to the sale of Love Park Garage for \$29.2 million which is being partially offset by a lower estimate for sale of City properties of \$1.3 million.
Records	\$0.4			Increase in deed recording fees as a result of a fee increase.
Finance	\$0.7			Higher estimate of medical reimbursements.
City Treasurer		(\$1.1)		Lower estimate of interest earnings.
Sheriff	\$1.5			Higher estimate of fee revenue.
Other	\$0.3			Miscellaneous small variances across several revenue sources.
Other Governments				
PICA Account		(\$5.5)		Net result of a lower estimate of Wage and Earnings Tax offset by a higher revenue estimates from the Net Profits Tax.
Finance		(\$0.6)		Largely the result of a lower estimate of gaming revenue from the State.
Revenue		(\$1.7)		Lower estimate of PPA on-street and Love Park Garage parking revenues.
City Treasurer		(\$0.1)		Lower estimate of the State Utility Tax Refund.
First Judicial District	\$0.3			Higher estimate of State reimbursements for county courts.
Total Variance From TB Plan	\$38.1	(\$10.0)	\$28.1	
Difference between FY 2014 Adopted Budget and TB Plan		\$56.7		
Total Variance From Budget	\$94.8	(\$10.0)	\$84.8	
Other Revenue Sources and Adjustments	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons / Comments
Net Revenue from Other Funds		(\$0.3)		
Net Adjustments - Prior Years				
Total Other Sources	\$0.0	(\$0.3)	(\$0.3)	

TABLE R4
QUARTERLY CITY MANAGERS REPORT
NON - TAX REVENUE SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2013
(000 omitted)

Category	FY13 Unaudited Actual	YEAR TO DATE			FISCAL YEAR 2014			FULL YEAR			Current Projection Over (Under) Target
		Target Budget	Actual	Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Adopted	Target		
LOCAL NON - TAX REVENUES											
Office of Technology	22,888	10,172	10,430	258	20,753	21,253	22,635	1,882	1,382		
Cable TV Franchise Fees	20,326	10,072	10,372	300	19,643	20,143	21,525	1,882	1,382		
Telephone Commissions	2,224	0	0	0	875	875	875	0	0		
Other	318	100	58	(42)	235	235	235	0	0		
Police	4,944	4,234	4,234	0	3,770	4,270	4,270	500	0	0	
Streets	21,465	15,300	18,964	3,664	23,443	23,443	29,075	5,632	5,632	0	
Street Permits	3,133	1,375	2,135	760	2,750	2,750	2,750	0	0		
Collection Fees - PHA	1,353	750	608	(142)	1,500	1,500	1,500	0	0		
Recycling Revenue	3,970	2,000	1,415	(585)	4,000	4,000	3,500	(500)	(500)		
Commercial Property Collection Fee	10,557	10,000	13,952	3,952	12,848	12,848	19,000	6,152	6,152		
Other	2,452	1,175	854	(321)	2,345	2,345	2,325	(20)	(20)		
Fire	33,682	18,750	17,714	(1,036)	37,900	37,900	36,900	(1,000)	(1,000)	0	
Emergency Medical Service Fees	32,922	18,500	17,449	(1,051)	37,400	37,400	36,400	(1,000)	(1,000)		
Other	740	250	265	15	500	500	500	0	0		
Public Health (1)	13,353	6,550	6,721	171	13,100	13,100	13,100	0	0	0	
Parks & Recreation	1,779	750	611	(139)	2,069	2,069	2,069	0	0	0	
Public Property	7,876	2,350	1,834	(516)	9,600	9,600	9,495	27,895	27,895	(55)	
PATCO Lease Payment	3,188	0	0	0	3,300	3,300	3,245	(55)	(55)		
Commissions - Transit Shelters	1,847	850	846	(4)	1,000	1,000	1,000	0	0		
Sale/Lease of Capital Assets	567	500	187	(313)	2,500	2,500	1,250	(1,250)	(1,250)		
Sale of Love Park Garage	0	0	0	0	0	0	29,200	29,200	29,200		
Other	2,274	1,000	801	(199)	2,800	2,800	2,800	0	0		
Human Services (1)	4,888	2,175	2,488	313	4,350	4,350	4,350	0	0	0	
Fleet Management	5,037	2,400	2,358	(42)	3,800	4,800	4,800	1,000	1,000	0	
Fuel & Warranty Reimbursements	4,361	2,000	2,136	136	3,000	4,000	4,000	1,000	1,000	0	
Other	676	400	222	(178)	800	800	800	0	0		
Licenses & Inspections	54,791	17,900	18,980	1,080	46,244	48,244	48,244	2,000	2,000	0	
Records	17,322	8,600	8,388	(212)	17,400	17,400	17,800	400	400	0	
Recording of Legal Instruments	12,152	6,000	5,847	(153)	12,000	12,000	12,500	600	600		
Other	5,170	2,600	2,541	(59)	5,400	5,400	5,200	(200)	(200)		
Finance	17,548	8,850	9,649	799	20,258	20,258	20,937	699	699	0	
Burglar Alarm Licenses Fees & Fines	4,570	2,300	2,105	(195)	4,600	4,600	4,600	0	0		
Solid Waste Code Violations (SWEEP)	4,861	2,450	2,767	317	4,898	4,898	4,898	0	0		
Reimbursements - Prescriptions / Other	6,637	3,500	3,932	432	9,450	9,450	9,849	399	399		
Employee Health Benefit Charges	1,356	600	845	245	1,100	1,100	1,400	300	300		
Other	124	0	0	0	210	210	210	0	0		
Revenue	6,173	1,636	1,684	48	5,300	5,300	5,250	(50)	(50)	0	
Non-Profit Contribution Program	2,593	181	181	0	2,400	2,400	2,400	0	0		
Casino Settlement Agreement Payments	2,170	1,080	1,040	(40)	2,175	2,175	2,125	(50)	(50)		
Other	1,410	375	463	88	725	725	725	0	0		
City Treasurer	1,682	625	650	25	2,800	2,800	1,700	(1,100)	(1,100)	(1,100)	
Interest Earnings	1,013	325	325	0	2,200	2,200	1,100	(1,100)	(1,100)		
Other	669	300	325	25	600	600	600	0	0		
Register of Wills	3,598	1,950	1,804	(146)	3,900	3,900	3,900	0	0	0	
Sheriff	5,617	4,000	5,223	1,223	3,350	8,000	9,500	6,150	6,150	1,500	
First Judicial District	36,470	19,560	16,624	(2,926)	40,575	40,575	40,575	0	0	0	
Court Costs, Fees and Charges	21,878	12,000	9,929	(2,071)	24,500	24,500	24,500	0	0	0	
Code Violation Fines	1,592	900	747	(153)	1,850	1,850	1,850	0	0	0	
Moving Violation Fines (Traffic Court)	7,342	3,750	3,468	(282)	7,750	7,750	7,750	0	0	0	
Forfeited Bail, Bail Fees	5,369	2,437	4,133	(413)	5,800	5,800	5,800	0	0	0	
Other	289	50	43	(7)	675	675	675	0	0		
All Other	7,100	3,250	3,475	225	6,556	6,066	6,395	(161)	(161)	329	
TOTAL LOCAL NON - TAX REVENUE	26,6173	129,042	131,831	2,789	265,168	273,328	309,015	43,847	43,847	35,687	

(1) See Table R-5 for detail

TABLE R-4
QUARTERLY CITY MANAGERS REPORT
NON - TAX REVENUE SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2013
(\$000 omitted)

Category	FY13 Unaudited Actual	YEAR TO DATE			FISCAL YEAR 2014			FULL YEAR		
		Target Budget	Actual	Actual Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Adopted Budget	Over (Under) Target	
OTHER GOVERNMENTS										
PICA City Account (1)	313,968	154,096	146,364	(7,732)	325,119	325,119	319,659	(5,460)	(5,460)	
Police	73	40	42	2	75	75	75	0	0	0
State Reimbursement-Police Training	73	40	42	2	75	75	75	0	0	0
Streets	3,369	3,250	2,906	(344)	4,000	4,000	3,990	(10)	(10)	
Snow Removal	2,500	2,500	2,500	0	2,500	2,500	2,500	0	0	0
Other	869	750	1,500	(344)	1,500	1,500	1,490	(10)	(10)	
Public Health (2)	58,643	29,610	30,938	1,328	59,220	59,220	59,220	0	0	0
Public Property	18,000	0	0	0	18,000	18,000	18,000	0	0	0
PGW Rental	18,000	0	0	0	18,000	18,000	18,000	0	0	0
Human Services (2)	31,008	0	0	0	0	0	0	0	0	0
Finance	165,176	204,824	204,301	(523)	160,041	208,595	207,949	47,908	(647)	
State Pension Fund Aid (Act 205)	65,736	69,555	69,555	0	66,000	69,555	69,555	3,555	0	
State Wage Tax Relief Funding	86,269	86,283	86,283	0	86,269	86,269	86,283	14	14	
State Pass-Through to School District	0	45,000	45,000	0	0	45,000	45,000	45,000	0	
State Police Fines	870	500	268	(232)	1,000	1,000	1,000	0	0	
Gaming - Local Share Assessment	4,286	2,236	1,805	(431)	4,472	4,472	3,926	(546)	(546)	
Other	8,015	1,250	1,390	140	2,300	2,300	2,185	(115)	(115)	
Revenue	37,674	19,606	17,193	(2,413)	39,212	39,212	37,512	(1,700)	(1,700)	
PPA - Parking/Violation/Fines	36,524	19,000	16,647	(2,353)	38,000	38,000	36,500	(1,500)	(1,500)	
PPA - Love Park Garage	1,138	600	531	(69)	1,200	1,200	1,000	(200)	(200)	
Other	12	6	15	9	12	12	12	0	0	0
City Treasurer	6,726	3,834	3,834	0	4,874	4,874	4,752	(122)	(122)	
Retail Liquor License	1,102	207	207	0	1,125	1,125	1,125	0	0	
State Utility Tax Refund	3,749	3,627	3,627	0	3,749	3,749	3,627	(122)	(122)	
PICA Reimb - JP Morgan Settlement	1,875	0	0	0	0	0	0	0	0	
First Judicial District	14,202	9,986	9,967	(19)	15,107	15,107	15,439	332	332	
State Reimbursement-Intensive Probation	4,503	0	0	0	4,471	4,471	4,471	0	0	
State Reimbursement-County Court Costs	9,617	9,886	9,886	0	9,617	9,617	9,886	269	269	
Other	82	100	81	(19)	1,019	1,019	1,082	63	63	
All Other	2,700	500	680	180	2,922	2,922	2,973	51	51	
TOTAL OTHER GOVERNMENTS	651,539	425,746	416,225	(9,521)	628,570	677,125	669,569	40,999	(7,556)	

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

(2) See Table R-5 for detail.

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

Summary Table R-5
QUARTERLY CITY MANAGERS REPORT
Summary of Revenue
Dept. of Human Services/Dept. of Public Health
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2013
(000 omitted)

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

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2013

GENERAL FUND

OBLIGATIONS

Table O-1
Analysis of Forecast Year-End Departmental Obligations
QUARTERLY CITY MANAGERS REPORT
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2013

Amounts in Millions

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

Department/Cost Center	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance From TB Plan	"TB Plan": Target Budget Plan Adopted During FY 2014 for FY 2014	Reasons/Comments
Board of Revision of Taxes		(\$0.4)			Funding of back pay related to lawsuit.
City Council		(\$0.4)			PGW Sale Study
District Attorney		(\$0.5)			Increase for salaries and contracted services
Finance - Contributions	\$0.1	(\$0.4)			Contribution adjustments
Finance - Indemnities		(\$8.5)			Increased Indemnity costs
First Judicial District		(\$0.7)			Agreement related to funding of Probation Officer step increases.
Fleet Management		(\$5.9)			Vehicle Purchases (\$3.6M), Fuel (\$2.3M)
Law		(\$0.3)			Increased Personnel costs
Licenses & Inspections		(\$3.0)			Increased Demolitions
Managing Director		(\$0.9)			A combination of factors including increases for the WalkSafe Program, Defender Association and personnel costs.
Mural Arts Program		(\$0.2)			Contract funding costs
Office of Behavioral Health		(\$0.1)			Autism Study - transfer from Finance
Off. of Innovation & Technology	\$0.4				911 funding adjustments (revenue offset)
Office of Supportive Housing		(\$1.4)			Increased funding for the Women Against Abuse contract and winter housing needs.
Prisons		(\$4.7)			Overtime increase due to higher than anticipated inmate population (\$2.5M), Contract Inmate Housing (\$2M), SAVIN Victim Notification payment (\$244K).
Public Property		(\$29.8)			Tri-plex Maintenance contract (600K), Increase for distribution of Love Park garage proceeds (\$29.2M).
Records		(\$0.5)			Technology improvements (revenue offset)
Revenue		(\$0.2)			Customer Service improvements and Employee Training.
Sheriff		(\$1.7)			30 Additional Deputies (\$1.2M), Increased OT (\$.5M)
Sinking Fund Commission	\$3.5				Lower than anticipated interest costs for TRAN.
Streets - Transportation		(\$1.5)			Increased storm related overtime costs.
TOTAL VARIANCE FROM TB PLAN	\$4.0	(\$61.1)	(\$57.1)		
Difference between FY 2014 Adopted Budget and TB Plan	\$0.0	(\$95.1)	(\$95.1)		
TOTAL VARIANCE FROM BUDGET	\$4.0	(\$156.2)	(\$152.2)		

Note. 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 0-2
QUARTERLY CITY MANAGER'S REPORT
DEPARTMENTAL OBLIGATIONS SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING DECEMBER 31, 2013

DEPARTMENT	FY 13 ACTUAL	YEAR TO DATE		FISCAL YEAR 2014		FISCAL YEAR 2014	
		TARGET BUDGET PLAN	ACTUAL	(OVER) UNDER TARGET BUDGET	ORIGINAL ADOPTED BUDGET	TARGET BUDGET	CURRENT PROJECTION (OVER) UNDER ADOPTED BUDGET TARGET
Art Museum Subsidy	2,300,000	1,275,000	1,275,000	0	2,550,000	2,550,000	0
Atwater Kent Museum	270,143	155,184	155,184	0	270,574	270,574	0
Auditing (City Controller's Office)	7,027,133	3,717,587	3,643,126	74,461	7,696,397	7,696,397	0
Board of Ethics	712,672	394,203	351,281	42,922	1,000,000	1,000,000	0
Board of Revision of Taxes	1,056,069	537,909	537,909	0	1,050,587	1,050,587	(307,000)
City Commissioners (Election Board)	8,683,402	4,744,153	4,546,592	197,561	8,889,014	8,889,014	0
City Council	13,430,973	6,718,648	6,718,648	0	15,814,559	16,164,559	(350,000)
City Planning Commission	2,251,986	1,115,280	1,106,863	8,417	2,272,534	2,272,534	0
City Representative	959,503	598,978	216,667	382,211	1,005,915	1,005,915	0
City Treasurer	883,997	471,751	487,751	(15,826)	899,260	899,260	0
Civil Service Commission (1)	170,585	96,944	100,332	(3,388)	84,875,942	37,387,323	47,488,619
Commerce	2,544,250	1,684,118	1,643,814	40,304	2,710,189	2,710,189	0
Commerce-Convention Center Subsidy	15,000,000	15,000,000	0	15,000,000	15,000,000	15,000,000	0
Commerce-Economic Stimulus	1,294,448	0	0	1,294,448	1,294,448	0	0
District Attorney	31,449,689	15,875,642	15,817,656	55,986	32,081,616	32,531,616	(450,000)
Finance	17,167,409	9,223,842	9,199,367	24,475	17,349,592	17,349,592	(300,000)
Finance-Community College Subsidy	25,409,207	26,409,207	26,409,207	0	26,409,207	26,409,207	0
Finance-Employee Benefits	1,119,074,214	333,438,389	333,436,389	0	1,177,304,576	1,226,624,409	(49,319,733)
Unemployment Compensation	3,491,713	1,458,983	1,458,983	0	5,580,260	5,580,260	0
Employee Disability	57,372,545	32,635,497	32,635,497	0	63,316,041	63,316,041	0
Pension Obligation Bonds	196,609,859	10,038,777	10,038,777	0	105,350,670	105,350,670	0
Pension	422,264,480	40,351,500	40,351,500	0	562,169,000	562,169,000	0
FICA	64,699,067	32,273,431	32,273,431	0	65,003,402	65,003,402	0
Flex Cash Payments	726,258	581,339	581,339	0	1,000,000	1,000,000	0
Health / Medical	363,177,332	210,376,522	210,376,522	0	362,876,303	411,948,784	(49,072,481)
Group Life Insurance	6,794,025	3,503,665	3,503,665	0	7,750,000	7,750,000	0
Group Legal	3,845,185	2,122,425	2,122,425	0	4,134,000	4,381,252	(247,252)
Tool Allowance	93,750	94,250	94,250	0	125,000	125,000	0
Finance-Hero Scholarship Awards	21,000	18,000	18,000	0	25,000	25,000	0
Finance-Indemnities	30,268,500	24,856,492	24,850,492	0	32,500,000	41,000,000	(8,500,000)
Finance-Refunds	36	100,000	100,000	0	250,000	250,000	0
Finance-School District Contribution	68,980,000	114,050,100	114,050,100	0	69,050,100	114,050,100	(45,000,000)
Finance-Witness Fees	132,098	34,740	34,740	0	171,518	171,518	0
Fire	200,016,007	133,232,438	133,232,438	0	197,180,578	244,669,197	(47,488,619)
First Judicial District	110,653,579	53,844,254	53,844,254	0	104,973,196	105,682,447	(709,251)
Common Pleas Court	72,511,914	36,615,198	36,615,198	0	72,263,126	72,972,377	(709,251)
Office of Court Administrator	24,196,169	10,047,390	10,047,390	0	18,151,802	18,151,802	0
Municipal Court	8,743,120	4,539,887	4,539,887	0	8,994,459	8,994,459	0
Traffic Court	5,202,376	2,641,779	2,641,779	0	5,563,809	5,563,809	0
Fleet Management	49,840,244	25,941,321	26,691,427	(750,106)	47,479,779	47,479,779	(2,300,000)
Fleet Management - Vehicle Purchases	10,947,983	6,030,797	6,422,309	(391,512)	8,965,000	12,565,000	(3,600,000)
Free Library	33,550,653	19,458,558	19,106,276	352,282	35,258,328	35,258,328	0
Historical Commission	351,708	167,223	163,754	3,469	396,837	396,837	0
Human Relations Commission	1,688,098	892,630	818,674	74,156	2,013,747	2,013,747	0
Human Services	90,394,071	74,492,412	74,492,412	0	98,338,951	98,338,951	0
Administration & Management	2,825,751	2,472,233	2,472,233	0	6,543,077	6,543,077	0
Performance Management & Accountability	600,161	154,281	154,281	0	1,570,682	1,570,682	0
Juvenile Justice Services	36,533,641	28,829,193	28,829,193	0	36,788,887	36,788,887	0
Children & Youth (Child Welfare)	51,434,518	43,036,705	43,036,705	0	53,436,305	53,436,305	0

(1) Includes Provision for Future Labor Obligations

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

TABLE O-2
QUARTERLY CITY MANAGER'S REPORT
DEPARTMENTAL OBLIGATIONS SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2013

DEPARTMENT	FY 13 ACTUAL	YEAR TO DATE			FISCAL YEAR 2014			FULL YEAR			CURRENT PROJECTION (OVER) UNDER TARGET	
		TARGET BUDGET PLAN	ACTUAL	ACTUAL (OVER) UNDER TARGET BUDGET	ORIGINAL ADOPTED BUDGET	TARGET BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	PROJECT	CURRENT PROJECTION	FULL YEAR	
Labor Relations	543,077	221,168	203,072	18,096	553,453	553,453	553,453	553,453	553,453	0	0	
LAW	14,391,775	8,368,769	8,756,854	(388,085)	12,822,255	12,822,255	13,090,255	(268,000)	(268,000)	(3,000,000)	(3,000,000)	
Licenses & Inspections	21,473,909	12,742,781	12,402,084	340,697	22,588,074	22,588,074	25,588,074	(3,000,000)	(3,000,000)	0	0	
L&I-Board of Building Standards	57,140	33,001	30,800	2,201	71,198	71,198	71,198	71,198	71,198	0	0	
L&I-Board of L & I Review	127,344	65,267	64,549	718	162,034	162,034	162,034	162,034	162,034	0	0	
L&I-Zoning Board of Adjustment	360,774	176,185	193,303	(17,118)	357,397	357,397	357,397	357,397	357,397	0	0	
Managing Director's Office	34,347,134	20,481,416	21,047,866	(566,450)	33,871,145	33,871,145	34,308,863	(437,718)	(437,718)	(450,000)	(450,000)	
Managing Director-Legal Services	38,744,097	38,806,585	38,806,585	0	40,146,067	40,146,067	40,596,067	(450,000)	(450,000)	0	0	
Mayor's Office	3,728,856	2,789,371	2,724,167	65,204	5,191,881	5,191,881	5,191,881	5,191,881	5,191,881	0	0	
Mayor's Office-Scholarships	200,000	200,000	200,000	0	200,000	200,000	200,000	200,000	200,000	0	0	
Mayor's Office of Transportation & Utilities	604,371	321,927	553,573	(231,647)	788,817	788,817	788,817	788,817	788,817	0	0	
Mural Arts Program	946,717	1,176,613	1,168,304	8,309	1,401,425	1,401,425	1,589,525	(188,100)	(188,100)	(188,100)	(188,100)	
Office of Arts and Culture	2,596,034	687,729	687,729	0	2,671,288	2,671,288	2,671,288	2,671,288	2,671,288	0	0	
Off. of Behavioral Health & Intellectual Disability	14,144,736	13,123,669	12,813,804	209,865	13,832,747	13,832,747	13,932,747	(100,000)	(100,000)	(100,000)	(100,000)	
Office of Housing and Comm. Development	2,840,191	2,964,000	2,964,000	0	3,020,000	3,020,000	3,020,000	3,020,000	3,020,000	0	0	
5,241,637	2,701,647	2,717,759	(16,112)	5,886,218	5,886,218	5,886,218	5,886,218	5,886,218	0	0	0	
63,211,243	43,614,290	43,230,733	383,557	84,994,181	84,994,181	84,634,861	359,320	359,320	359,320	359,320	359,320	
1,258,078	718,720	676,918	41,802	1,462,069	1,462,069	1,462,069	0	0	0	0	0	
11,565,024	5,668,036	5,260,633	407,403	13,326,276	13,326,276	13,326,276	0	0	0	0	0	
42,101,436	37,317,895	37,673,730	(355,835)	43,616,630	43,616,630	45,052,630	(1,436,000)	(1,436,000)	(1,436,000)	(1,436,000)	(1,436,000)	
50,555,574	29,747,360	29,534,043	213,317	51,313,537	51,313,537	51,313,537	0	0	0	0	0	
571,887,880	282,225,775	280,597,666	1,628,109	595,593,755	595,593,755	595,593,755	0	0	0	0	0	
241,451,094	146,725,453	149,354,321	(2,628,868)	238,804,784	238,804,784	243,546,784	(4,742,000)	(4,742,000)	(4,742,000)	(4,742,000)	(4,742,000)	
4,562,719	1,872,144	1,742,263	129,881	4,643,115	4,643,115	4,643,115	0	0	0	0	0	
108,985,533	80,889,965	80,526,169	(6,363,796)	114,482,597	114,482,597	114,482,597	0	0	0	0	0	
46,340,550	28,340,966	29,349,428	(1,008,462)	46,873,949	46,873,949	46,873,949	0	0	0	0	0	
1,258,467	718,057	657,714	60,343	1,821,512	1,821,512	1,821,512	0	0	0	0	0	
37,486,736	37,473,604	37,127,050	346,554	40,380,077	40,380,077	40,380,077	0	0	0	0	0	
5,757,315	3,154,099	2,842,102	311,997	6,356,278	6,356,278	6,356,278	0	0	0	0	0	
6,825,079	3,723,274	3,677,519	45,755	7,270,465	7,270,465	7,270,465	0	0	0	0	0	
4,145,155	2,363,663	2,350,037	13,626	4,191,400	4,191,400	4,191,400	0	0	0	0	0	
5,411,592	3,848,949	3,425,370	423,570	5,556,105	5,556,105	5,556,105	0	0	0	0	0	
1,780,639	1,267,353	1,196,949	70,404	2,032,811	2,032,811	2,032,811	0	0	0	0	0	
55,934,238	27,920,597	28,244,579	(323,982)	57,454,961	57,454,961	57,454,961	(29,816,000)	(29,816,000)	(29,816,000)	(29,816,000)	(29,816,000)	
65,170,000	33,356,600	33,008,000	348,600	67,062,000	67,062,000	67,062,000	0	0	0	0	0	
18,157,661	19,074,779	18,971,980	102,799	19,074,780	19,074,780	19,074,780	0	0	0	0	0	
31,525,462	30,193,986	30,193,986	0	30,313,424	30,313,424	30,313,424	0	0	0	0	0	
3,932,868	2,173,344	2,200,017	(26,673)	4,026,317	4,026,317	4,026,317	(520,000)	(520,000)	(520,000)	(520,000)	(520,000)	
3,268,622	1,652,347	1,639,717	12,630	3,403,341	3,403,341	3,403,341	0	0	0	0	0	
18,657,079	9,212,893	9,459,196	(246,303)	20,560,621	20,560,621	20,800,621	(240,000)	(240,000)	(240,000)	(240,000)	(240,000)	
15,072,545	8,687,383	8,587,383	0	14,669,842	14,669,842	15,478,245	(1,700,000)	(1,700,000)	(1,700,000)	(1,700,000)	(1,700,000)	
209,845,804	148,668,225	148,668,225	0	226,258,358	226,258,358	222,758,358	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	
84,231,027	63,212,579	63,199,582	(286,003)	85,303,423	85,303,423	85,303,423	0	0	0	0	0	
24,946,496	16,885,512	14,333,468	2,552,044	30,257,266	30,257,266	31,757,266	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	
56,970	39,221	39,221	0	140,080	140,080	140,080	0	0	0	0	0	
TOTAL GENERAL FUND	3,613,265,717	1,969,283,305	1,967,545,941	1,737,364	3,845,403,000	3,940,531,136	3,997,585,985	(57,054,749)	(57,054,749)	(57,054,749)	(57,054,749)	

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TABLE Q-3
QUARTERLY CITY MANAGERS REPORT
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GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2013

Department / Category	FY 11 Year End Actual	FY 12 Year End Actual	FY 13 Year End Actual	YEAR TO DATE			FISCAL YEAR 2014			FISCAL YEAR 2014		
				Target Budget		Actual	Actual (Over) Under (Over) Under		Target Budget	Year End		Departmental Projection
				Plan	Actual	Target Budget	Budget	Target	Budget	Year End	Departmental Projection	Adopted Budget
Atwater Kent Museum												
Full-Time Positions	4	4	4	4	4	0	0	4	4	4	0	0
Class 100 Total Oblig./Approp.	182,101	215,694	220,143	105,184	105,184	0	220,674	220,674	220,674	220,674	0	0
Class 100 Overtime Oblig./Approp.	874	0	1,937	582	582	0	3,044	3,044	2,299	745	745	745
Auditing												
Full-Time Positions	113	111	118	123	111	12	123	123	123	123	0	0
Class 100 Total Oblig./Approp.	6,725,248	6,600,290	6,475,510	3,586,974	3,289,342	297,632	7,173,947	7,173,947	7,173,947	7,173,947	0	0
Class 100 Overtime Oblig./Approp.	36,360	58,532	58,829	50,000	20,781	29,219	50,000	50,000	50,000	50,000	0	0
Board of Ethics												
Full-Time Positions	8	8	8	9	9	0	12	12	12	12	0	0
Class 100 Total Oblig./Approp.	642,747	657,532	685,698	351,445	344,073	7,372	890,000	890,000	890,000	890,000	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0
Board of Revision of Taxes												
Full-Time Positions	8	8	7	9	9	0	9	9	9	9	0	0
Class 100 Total Oblig./Approp.	1,848,725	503,932	1,021,653	521,587	521,587	0	874,660	874,660	1,181,660	1,181,660	(307,000)	(307,000)
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0
City Commissioners												
Full-Time Positions	95	91	90	84	85	(1)	98	98	98	98	0	0
Class 100 Total Oblig./Approp.	5,320,735	4,948,351	5,166,337	2,591,159	2,344,478	246,681	5,371,047	5,371,047	5,024,047	5,024,047	347,000	347,000
Class 100 Overtime Oblig./Approp.	859,335	756,828	1,061,085	523,717	406,582	117,135	762,409	762,409	869,873	869,873	(107,464)	(107,464)
City Council												
Full-Time Positions	182	175	173	175	174	1	195	195	195	195	0	0
Class 100 Total Oblig./Approp.	11,603,703	11,817,917	11,660,823	5,767,218	5,767,218	0	13,399,124	13,399,124	13,399,124	13,399,124	0	0
Class 100 Overtime Oblig./Approp.	0	2,559	5,866	0	0	0	7,500	7,500	7,500	7,500	0	0

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PERSONAL SERVICES SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING DECEMBER 31, 2013

Department / Category	FY 11 Year End Actual	FY 12 Year End Actual	FY 13 Year End Actual	YEAR TO DATE			FISCAL YEAR 2014			FULL YEAR		
				Target Budget Plan	Actual Target Budget:	(Over) Under Budget	Actual	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under		
										Actual	(Over) Under Budget	Adopted Budget
City Planning Commission												
Full-Time Positions	33	34	31	31	28	3	33	33	33	0	0	0
Class 100 Total Oblig./Approp.	2,129,152	2,091,813	2,137,171	1,076,353	1,072,945	3,498	2,152,290	2,152,290	2,152,290	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0
City Representative												
Full-Time Positions	6	6	8	7	7	0	7	7	7	0	0	0
Class 100 Total Oblig./Approp.	327,235	328,571	416,971	184,862	189,395	(4,523)	390,185	390,185	390,185	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	2,190	0	2,507	(2,507)	0	0	0	2,507	(2,507)	(2,507)
City Treasurer												
Full-Time Positions	13	14	13	13	13	0	14	14	14	0	0	0
Class 100 Total Oblig./Approp.	666,050	717,071	755,428	378,068	392,663	(14,595)	758,592	758,592	758,592	0	0	0
Class 100 Overtime Oblig./Approp.	449	0	0	0	0	0	0	0	0	0	0	0
Civil Service Commission												
Full-Time Positions	2	2	2	2	2	0	2	2	2	0	0	0
Class 100 Total Oblig./Approp.	137,932	136,782	140,785	66,525	70,532	(4,007)	137,348	137,348	137,348	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0
Commerce												
Full-Time Positions	23	18	20	27	27	0	27	27	27	0	0	0
Class 100 Total Oblig./Approp.	1,595,054	1,594,665	1,685,843	867,420	805,427	61,983	1,850,054	1,850,054	1,850,054	0	0	0
Class 100 Overtime Oblig./Approp.	1,066	132	449	356	611	(255)	0	500	611	(611)	(111)	(111)
District Attorney												
Full-Time Positions	410	414	419	433	445	(12)	419	419	419	0	0	0
Class 100 Total Oblig./Approp.	28,386,002	28,495,977	29,302,614	14,261,254	13,969,717	291,537	29,933,823	29,933,823	30,158,823	(225,000)	(225,000)	(225,000)
Class 100 Overtime Oblig./Approp.	208,293	278,995	227,760	82,245	64,592	17,653	207,436	207,436	207,436	0	0	0

TABLE O-3
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FOR THE PERIOD ENDING DECEMBER 31, 2013

Department / Category	FY 11 Year End Actual	FY 12 Year End Actual	FY 13 Year End Actual	YEAR TO DATE			FISCAL YEAR 2014			FISCAL YEAR 2014		
				Target Budget		Actual	(Over) Under (Target Budget)		Year End Departmental Projection	Year End Departmental Projection		Departmental Projection (Over) Under
				Plan	Actual	Target Budget	Budget	Target Budget	Adopted Budget	Budget	Target Budget	Adopted Budget
Finance												
Full-Time Positions	140	156	163	169	169	0	170	170	170	0	0	0
Class 100 Total Oblig./Approp.	8,827,172	8,807,264	9,084,799	4,307,874	4,307,874	0	8,382,857	8,382,857	8,382,857	0	0	0
Class 100 Overtime Oblig./Approp.	8,375	14,580	25,428	19,209	18,191	1,018	34,586	34,586	34,586	0	0	0
Fire												
Full-Time Positions	2,146	2,072	2,125	2,133	2,087	46	2,328	2,328	2,200	128	128	128
Class 100 Total Oblig./Approp.	174,356,738	173,513,212	179,819,281	123,924,363	123,924,363	0	173,249,142	220,737,761	220,737,761	(47,488,619)	0	0
Class 100 Overtime Oblig./Approp.	27,080,170	28,017,048	33,691,349	15,395,114	20,024,333	(4,629,219)	23,400,046	24,127,828	31,548,123	(8,148,077)	(7,420,295)	
First Judicial District												
Full-Time Positions	1,869	1,957	1,909	1,871	1,871	0	1,953	1,953	92,760,968	93,470,219	(709,251)	(709,251)
Class 100 Total Oblig./Approp.	84,989,346	89,990,406	91,827,883	45,752,395	45,752,395	0	92,760,968	92,760,968	100,000	0	0	0
Class 100 Overtime Oblig./Approp.	3,265	113,616	113,887	43,428	43,428	0	100,000	100,000				
Common Pleas Court												
Full-Time Positions	1,350	1,434	1,405	1,355	1,355	0	1,435	1,435	66,821,731	67,550,982	(709,251)	(709,251)
Class 100 Total Oblig./Approp.	60,785,680	64,631,386	66,221,253	33,042,397	33,042,397	0	66,821,731	66,821,731	93,000	93,000	0	0
Class 100 Overtime Oblig./Approp.	3,243	107,518	106,451	42,006	42,006	0	93,000	93,000				
Court Administrator												
Full-Time Positions	229	232	217	225	225	0	218	218	12,485,237	12,485,237	0	0
Class 100 Total Oblig./Approp.	11,895,822	12,668,917	12,766,093	6,269,680	6,269,680	0	12,485,237	12,485,237	5,000	5,000	0	0
Class 100 Overtime Oblig./Approp.	0	3,623	7,009	380	380	0	2,000	2,000				
Municipal/Court												
Full-Time Positions	173	177	175	185	185	0	181	181	8,557,472	8,557,472	0	0
Class 100 Total Oblig./Approp.	7,780,119	8,050,590	8,305,442	4,243,393	4,243,393	0	8,557,472	8,557,472	2,000	2,000	0	0
Class 100 Overtime Oblig./Approp.	22	2,475	427	1,042	1,042	0						

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Department / Category	FY 11 Year End Actual	FY 12 Year End Actual	FY 13 Year End Actual	YEAR TO DATE			FISCAL YEAR 2014			FISCAL YEAR 2014		
				Target Budget		Actual	(Over) Under Target Budget		Year End	Departmental Projection		
				Plan	Actual	Target Budget	Adopted Budget	Target Budget	Departmental Projection	Adopted Budget	Target Budget	
Traffic Court												
Full-Time Positions	117	114	112	106	106	0	119	119	119	0	0	0
Class 100 Total Oblig./Approp.	4,527,725	4,639,513	4,535,095	2,196,925	2,196,925	0	4,896,528	4,896,528	4,896,528	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0
Fleet Management												
Full-Time Positions	265	268	273	282	267	15	283	283	283	0	0	0
Class 100 Total Oblig./Approp.	15,732,183	15,307,822	15,580,580	7,093,345	7,768,422	(675,077)	15,652,172	15,652,172	15,652,172	0	0	0
Class 100 Overtime Oblig./Approp.	2,608,404	2,438,629	2,685,858	1,168,528	1,309,405	(140,877)	2,195,519	2,488,844	2,390,526	(195,007)	98,318	98,318
Free Library												
Full-Time Positions	619	608	609	609	597	12	654	654	654	0	0	0
Class 100 Total Oblig./Approp.	29,004,685	28,981,009	29,154,178	14,994,676	14,680,774	313,902	30,703,592	30,503,592	30,503,592	200,000	200,000	200,000
Class 100 Overtime Oblig./Approp.	745,424	791,993	1,097,007	612,079	609,675	2,404	987,372	1,346,624	1,312,639	(325,267)	33,985	33,985
Historical Commission												
Full-Time Positions	6	4	5	6	6	0	6	6	6	6	0	0
Class 100 Total Oblig./Approp.	375,835	357,778	350,685	166,464	162,282	4,182	395,048	395,048	395,048	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0
Human Relations Commission												
Full-Time Positions	30	29	29	33	30	3	34	34	34	0	0	0
Class 100 Total Oblig./Approp.	1,908,658	1,787,026	1,649,350	867,569	796,824	70,745	1,966,059	1,966,059	1,966,059	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0
Human Services												
Full-Time Positions	1,668	804	377	349	349	0	442	442	442	0	0	0
Class 100 Total Oblig./Approp. *	92,981,141	23,237,096	22,265,266	37,281	37,281	0	18,937,840	18,937,840	18,937,840	0	0	0
Class 100 Overtime Oblig./Approp.	8,667,587	536,744	1,226,747	0	0	0	2,299,123	2,832,901	2,832,901	(533,778)	0	0

*Expenditure transfers not yet recorded

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PERSONAL SERVICES SUMMARY
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FOR THE PERIOD ENDING DECEMBER 31, 2013

Department / Category				YEAR TO DATE			FISCAL YEAR 2014			FISCAL YEAR 2014		
	FY 11		FY 12	FY 13		Target Budget	Actual		Target	Year End		Departmental
	Year End	Actual	Year End	Actual	Plan	Actual	(Over) Under	Budget	Year End	Departmental	Projection	
<i>Administration & Management</i>												
Full-Time Positions	226	117	19	93	93	0	0	109	109	0	0	0
Class 100 Total Oblig./Approp.	10,607,301	3,805,987	1,122,016	0	0	0	0	2,652,812	2,652,812	0	0	0
Class 100 Overtime Oblig./Approp.	415,314	47,583	48,300	0	0	0	0	148,794	267,084	(118,290)		0
<i>Performance Mgmt. & Accountability</i>												
Full-Time Positions	91	30	7	21	21	0	0	24	24	0	0	0
Class 100 Total Oblig./Approp.	5,451,406	1,179,296	416,805	0	0	0	0	1,382,170	1,382,170	0	0	0
Class 100 Overtime Oblig./Approp.	88,151	5,952	3,806	0	0	0	0	10,438	21,613	(11,175)		0
<i>Juvenile Justice Services</i>												
Full-Time Positions	289	151	56	126	126	0	0	174	174	0	0	0
Class 100 Total Oblig./Approp.	15,952,651	6,894,412	3,288,078	0	0	0	0	7,919,113	7,919,113	0	0	0
Class 100 Overtime Oblig./Approp.	3,294,570	359,641	616,516	0	0	0	0	1,505,766	1,788,748	(282,982)		0
<i>Children & Youth</i>												
Full-Time Positions	988	469	295	109	109	0	0	135	135	0	0	0
Class 100 Total Oblig./Approp.	55,556,408	10,339,090	17,438,367	37,281	37,281	0	0	6,983,745	6,983,745	0	0	0
Class 100 Overtime Oblig./Approp.	4,741,853	108,429	558,125	0	0	0	0	634,125	755,456	(121,331)		0
<i>Community Based Prevention Services</i>												
Full-Time Positions	74	37	0	0	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	5,413,375	1,018,311	0	0	0	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	147,699	15,139	0	0	0	0	0	0	0	0	0	0
<i>Labor Relations</i>												
Full-Time Positions	6	8	7	8	7	1	1	8	8	0	0	0
Class 100 Total Oblig./Approp.	448,006	508,600	534,553	214,358	202,072	12,286	542,016	542,016	0	0	0	0
Class 100 Overtime Oblig./Approp.	7,167	5,068	3,732	2,637	2,609	28	18,936	18,936	18,241	695	695	

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PERSONAL SERVICES SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2013

Department / Category	FY 11 Year End Actual	FY 12 Year End Actual	FY 13 Year End Actual	YEAR TO DATE			FISCAL YEAR 2014			FISCAL YEAR 2014		
				Target Budget		Actual	Actual (Over) Under (Under) Target Budget		Year End Departmental Projection	Year End Departmental Projection		Departmental Projection (Over) Under
				Plan	Actual	Target Budget	Budget	Target	Budget	Adopted	Budget	Target Budget
Law												
Full-Time Positions	160	105	138	147	147	0	147	147	150	(3)	(3)	
Class 100 Total Oblig./Approp.	9,232,600	6,370,891	6,511,482	3,798,808	3,851,364	(52,556)	6,563,545	6,563,545	6,831,545	(268,000)	(268,000)	
Class 100 Overtime Oblig./Approp.	1,670	286	43	1,558	28	1,530	5,000	5,000	5,000	0	0	
Licenses & Inspections												
Full-Time Positions	290	298	292	311	305	6	320	320	320	0	0	
Class 100 Total Oblig./Approp.	13,919,022	14,071,418	6,984,527	6,863,460	121,067	15,171,959	15,171,959	15,171,959	15,171,959	0	0	
Class 100 Overtime Oblig./Approp.	514,771	531,314	569,964	339,260	278,855	60,405	479,642	479,642	669,952	(190,310)	(190,310)	
L&I-Board of Building Standards												
Full-Time Positions	1	1	1	1	1	0	1	1	1	0	0	
Class 100 Total Oblig./Approp.	61,104	57,935	57,140	33,001	30,800	2,201	71,198	71,198	71,198	0	0	
Class 100 Overtime Oblig./Approp.	0	0	0	51	90	(39)	0	51	90	(90)	(90)	
L&I-Board of L & I Review												
Full-Time Positions	2	2	1	2	2	0	2	2	2	0	0	
Class 100 Total Oblig./Approp.	126,917	117,161	118,245	60,282	59,453	829	151,598	151,598	151,598	0	0	
Class 100 Overtime Oblig./Approp.	952	0	33	0	377	(377)	0	0	0	377	(377)	
L&I-Zoning Board of Adjustment												
Full-Time Positions	5	5	5	5	5	0	5	5	5	0	0	
Class 100 Total Oblig./Approp.	299,145	333,162	331,167	154,324	168,521	(14,197)	322,856	322,856	322,856	0	0	
Class 100 Overtime Oblig./Approp.	1,994	12	0	0	0	0	0	0	0	0	0	
Managing Director												
Full-Time Positions	153	145	156	272	272	0	269	269	279	(10)	(10)	
Class 100 Total Oblig./Approp.	12,027,922	13,338,302	14,893,261	7,800,000	8,618,049	(818,049)	14,899,646	14,899,646	15,826,586	(926,940)	(926,940)	
Class 100 Overtime Oblig./Approp.	496,628	1,088,415	675,264	244,952	270,699	(25,747)	201,309	415,647	409,540	(208,231)	6,107	

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FOR THE PERIOD ENDING DECEMBER 31, 2013

Department / Category	Year End Actual	FY 11	FY 12	FY 13	YEAR TO DATE			FISCAL YEAR 2014			FULL YEAR			Departmental Projection		
					Target Budget Plan	Actual	(Over) Under Target Budget	Actual	(Over) Under Target Budget	Year End Departmental Projection	Year End Departmental Projection	Adopted Budget	Target Budget	(Over) Under Adopted Budget	Target Budget	
Mayor's Office																
Full-Time Positions	33	33	36	47	44	3	47	47	47	47	47	47	0	0	0	
Class 100 Total Oblig./Approp.	2,952,968	2,965,371	3,076,511	2,000,690	1,935,306	65,384	4,151,380	4,151,380	4,151,380	4,151,380	4,151,380	4,151,380	0	0	0	
Class 100 Overtime Oblig./Approp.	0	0	102	0	0	0	0	0	0	0	0	0	0	0	0	
Mayor's Office of Community Empowerment and Opportunity																
Full-Time Positions	0	0	15	0	0	0	0	0	0	0	0	0	0	0	0	
Class 100 Total Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Mayor's Office of Transportation and Utilities																
Full-Time Positions	8	8	13	13	13	0	(239,353)	15	15	15	15	15	0	0	0	
Class 100 Total Oblig./Approp.	419,184	467,898	519,216	249,444	488,806	0	498,887	498,887	498,887	498,887	498,887	498,887	0	0	0	
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Mural Arts Program																
Full-Time Positions	12	11	11	11	11	0	11	11	11	11	11	11	0	0	0	
Class 100 Total Oblig./Approp.	446,757	441,677	444,917	224,813	216,504	8,309	(1,394)	449,625	449,625	449,625	449,625	449,625	0	0	0	
Class 100 Overtime Oblig./Approp.	0	11,428	8,660	3,250	4,644	0	0	7,378	7,378	7,378	7,378	7,378	0	0	0	
Office of Arts and Culture																
Full-Time Positions	2	2	2	2	1	1	2	2	2	2	2	2	0	0	0	
Class 100 Total Oblig./Approp.	198,750	198,750	203,107	65,977	65,977	0	199,800	199,800	199,800	199,800	199,800	199,800	0	0	0	
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Office of Behavioral Health and Intellectual Disability																
Full-Time Positions	21	19	19	17	16	1	18	18	18	18	18	18	0	0	0	
Class 100 Total Oblig./Approp.	1,478,243	1,360,503	1,357,191	530,186	466,145	64,041	1,239,264	1,239,264	1,239,264	1,239,264	1,239,264	1,239,264	0	0	0	
Class 100 Overtime Oblig./Approp.	10,302	9,867	3,491	937	176	761	3,000	3,000	3,000	3,000	3,000	3,000	1,471	1,471	1,471	

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TABLE Q-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2013

Department / Category	FY 11 Year End Actual	FY 12 Year End Actual	FY 13 Year End Actual	YEAR TO DATE			FISCAL YEAR 2014			FISCAL YEAR 2014		
				Target Budget		Actual	Actual (Over) Under (Over) Under		Target Budget	Year End Departmental Projection		Year End Departmental Projection
				Plan	Actual	Target Budget	Budget	Budget	Target Budget	Adopted Budget	Target Budget	Adopted Budget
Office of Human Resources												
Full-Time Positions	73	80	78	83	80	3	92	92	92	0	0	0
Class 100 Total Oblig./Approp.	3,890,117	4,141,604	4,383,527	2,164,897	2,108,772	56,125	4,852,216	4,852,216	4,852,216	0	0	0
Class 100 Overtime Oblig./Approp.	45,173	63,270	36,261	10,731	18,476	(7,745)	50,500	24,731	32,851	17,649	(8,120)	
Office of Innovation and Technology												
Full-Time Positions	258	255	255	275	256	19	298	298	298	0	0	0
Class 100 Total Oblig./Approp.	16,911,667	16,408,093	17,229,380	8,644,041	8,687,036	(42,995)	19,309,536	19,309,536	19,205,216	104,320	104,320	
Class 100 Overtime Oblig./Approp.	586,720	590,240	607,010	268,587	278,676	(10,089)	549,569	572,103	573,274	(23,705)	(1,171)	
Office of the Inspector General												
Full-Time Positions	16	17	18	20	17	3	21	21	21	0	0	0
Class 100 Total Oblig./Approp.	1,028,356	1,128,064	1,156,164	620,310	581,825	38,485	1,338,869	1,338,869	1,263,869	75,000	75,000	
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	
Office of Property Assessment												
Full-Time Positions	132	157	173	218	173	45	218	218	218	0	0	0
Class 100 Total Oblig./Approp.	5,259,514	7,014,594	8,140,264	4,277,628	3,953,435	324,193	10,158,928	10,158,928	10,158,928	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	5,084	546	3,988	(3,442)	0	0	15,000	(15,000)	(12,000)	
Office of Supportive Housing												
Full-Time Positions	116	147	145	155	152	3	157	157	157	0	0	0
Class 100 Total Oblig./Approp.	5,825,381	7,556,596	7,549,916	3,594,664	3,578,379	16,285	7,780,503	7,780,503	7,780,503	0	0	0
Class 100 Overtime Oblig./Approp.	203,853	184,441	193,521	100,562	108,638	(8,276)	196,041	196,041	196,041	0	0	0
Parks and Recreation												
Full-Time Positions	590	574	568	618	602	16	692	692	692	0	0	0
Class 100 Total Oblig./Approp.	36,230,641	35,482,911	37,509,725	21,285,140	21,834,155	(549,015)	40,215,707	40,215,707	39,680,707	535,000	535,000	
Class 100 Overtime Oblig./Approp.	2,637,988	2,502,103	3,179,165	1,489,884	1,682,710	(192,826)	2,287,201	3,262,537	3,062,284	(775,085)	200,253	

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

FOR THE PERIOD ENDING DECEMBER 31, 2013

Department / Category				YEAR TO DATE			FISCAL YEAR 2014			FULL YEAR		
	FY 11		FY 12	FY 13		Target Budget	Actual	Actual	Target Budget	Target Budget	Year End	Departmental Projection
	Year End	Actual	Year End	Actual	Plan	(Over) Under	Target Budget	Budget	Adopted Budget	Departmental Projection	Year End	Departmental Projection
Police												
Full-Time Positions	7,219	7,225	7,193	7,216	7,083	133	7,371	7,371	7,371	0	0	0
Class 100 Total Oblig./Approp.	520,720,951	536,548,353	555,247,244	270,271,521	268,747,803	1,523,718	579,668,096	579,668,096	579,668,096	0	0	0
Class 100 Overtime Oblig./Approp.	35,856,495	42,033,252	44,859,416	26,700,568	26,783,582	(83,014)	45,084,232	50,934,536	53,523,447	(8,439,215)	(2,588,911)	
Prisons												
Full-Time Positions	2,166	2,144	2,248	2,295	2,293	2	2,310	2,310	2,310	0	0	0
Class 100 Total Oblig./Approp.	117,944,133	121,476,307	130,057,321	63,623,866	63,854,694	(230,826)	128,556,476	128,556,476	131,056,476	(2,500,000)	(2,500,000)	
Class 100 Overtime Oblig./Approp.	25,097,597	29,249,429	33,979,816	15,796,388	15,561,750	234,638	27,071,040	27,071,040	31,396,577	(4,325,537)	(4,325,537)	
Procurement												
Full-Time Positions	45	45	45	49	46	3	49	49	49	0	0	0
Class 100 Total Oblig./Approp.	2,083,262	2,107,515	2,197,426	1,044,523	1,020,002	24,521	2,277,794	2,277,794	2,277,794	0	0	0
Class 100 Overtime Oblig./Approp.	29	2,949	1,189	565	565	0	5,000	5,000	5,000	0	0	0
Public Health												
Full-Time Positions	661	669	673	720	674	46	762	762	762	0	0	0
Class 100 Total Oblig./Approp.	37,686,893	39,076,424	40,531,940	20,377,609	19,408,733	968,876	47,538,405	47,538,405	47,538,405	0	0	0
Class 100 Overtime Oblig./Approp.	2,347,054	2,364,197	2,559,251	981,916	1,348,205	(366,289)	2,089,473	2,089,473	2,776,857	(687,384)	(687,384)	
Ambulatory Health Services												
Full-Time Positions	361	356	364	371	358	13	405	405	405	0	0	0
Class 100 Total Oblig./Approp.	20,853,584	21,753,051	22,313,842	10,861,273	10,837,760	23,513	27,024,229	27,024,229	27,024,229	0	0	0
Class 100 Overtime Oblig./Approp.	1,052,893	1,019,271	1,132,784	496,379	555,422	(59,043)	1,048,816	1,048,816	1,156,777	(107,961)	(107,961)	
<i>Early Childhood, Youth & Women's Hlth.</i>												
Full-Time Positions	13	11	14	18	11	7	20	20	20	0	0	0
Class 100 Total Oblig./Approp.	862,824	1,070,527	899,276	471,396	416,128	55,288	1,333,719	1,333,719	1,333,719	0	0	0
Class 100 Overtime Oblig./Approp.	39,058	28,085	53,473	22,964	23,449	(485)	48,694	48,694	47,634	850	850	

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

FOR THE PERIOD ENDING DECEMBER 31, 2013

Department / Category	FY 11 Year End Actual	FY 12 Year End Actual	FY 13 Year End Actual	YEAR TO DATE			FISCAL YEAR 2014		
				Target Budget Plan	Actual Target Budget	(Over) Under Target Budget	Year End Departmental Projection	Target Budget	Year End Departmental Projection
<i>Phil. Nursing Home</i>									
Full-Time Positions	1	1	1	1	1	0	1	1	0
Class 100 Total Oblig./Approp.	94,375	133,632	166,930	93,795	101,207	(1,412)	190,896	190,896	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0
<i>Environmental Protection Services</i>									
Full-Time Positions	105	101	97	109	100	9	112	112	0
Class 100 Total Oblig./Approp.	5,484,639	5,353,019	5,287,031	2,815,437	2,490,235	325,202	5,852,950	5,852,950	0
Class 100 Overtime Oblig./Approp.	407,660	360,136	345,548	96,764	214,395	(117,631)	198,063	451,893	(253,830)
<i>Administration and Support Svcs.</i>									
Full-Time Positions	87	91	90	101	90	11	101	101	0
Class 100 Total Oblig./Approp.	4,984,511	5,114,547	5,174,462	2,775,897	2,416,971	356,926	5,712,045	5,712,045	0
Class 100 Overtime Oblig./Approp.	492,932	502,956	563,066	206,463	328,652	(122,189)	428,351	428,351	(222,441)
<i>Medical Examiner's Office</i>									
Full-Time Positions	48	47	46	51	49	2	52	52	0
Class 100 Total Oblig./Approp.	3,060,172	2,942,317	3,204,028	1,528,670	1,503,514	25,156	3,232,054	3,232,054	0
Class 100 Overtime Oblig./Approp.	226,662	316,299	308,381	105,753	148,665	(38,912)	225,607	225,607	(78,559)
<i>Infectious Disease Control</i>									
Full-Time Positions	46	50	48	51	50	1	53	53	0
Class 100 Total Oblig./Approp.	2,346,778	609,363	2,718,681	1,370,622	1,383,380	(12,758)	3,175,264	3,175,264	0
Class 100 Overtime Oblig./Approp.	127,849	137,450	155,399	45,593	77,622	(28,029)	139,952	139,952	(25,443)
<i>Chronic Disease Control</i>									
Full-Time Positions	0	12	13	18	15	3	18	18	0
Class 100 Total Oblig./Approp.	0	197,106	767,690	454,519	259,538	194,981	1,017,248	1,017,248	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0

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

FOR THE PERIOD ENDING DECEMBER 31, 2013

Department / Category	FY 11 Year End Actual	FY 12 Year End Actual	FY 13 Year End Actual	YEAR TO DATE			FISCAL YEAR 2014			FULL YEAR		
				Target Budget		Actual	(Over) Under Target Budget		Year End	Departmental Projection	Departmental Projection (Over) Under Target Budget	
				Plan	Actual	Target Budget	Adopted Budget	Target Budget	Year End	Departmental Projection	Adopted Budget	Target Budget
Public Property												
Full-Time Positions	126	122	123	133	124	9	161	161	161	0	0	0
Class 100 Total Oblig./Approp.	6,379,553	6,496,367	6,833,756	3,619,720	3,584,664	35,056	7,920,956	7,920,956	7,920,956	0	0	0
Class 100 Overtime Oblig./Approp.	435,089	517,356	647,430	329,402	376,239	(46,837)	417,530	809,265	827,988	(410,458)	(18,723)	
Records												
Full-Time Positions	61	64	59	63	60	3	63	63	63	0	0	0
Class 100 Total Oblig./Approp.	2,699,921	2,679,728	2,734,031	1,321,506	1,267,450	54,056	2,862,324	2,862,324	2,862,324	0	0	0
Class 100 Overtime Oblig./Approp.	205,753	179,212	198,541	102,107	96,289	5,818	214,161	216,824	216,824	(2,663)	0	
Register of Wills												
Full-Time Positions	63	61	64	63	62	1	63	63	63	0	0	0
Class 100 Total Oblig./Approp.	3,132,531	3,223,922	3,187,312	1,562,985	1,558,663	4,322	3,224,645	3,224,645	3,224,645	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0
Revenue												
Full-Time Positions	248	286	282	284	268	16	328	328	328	0	0	0
Class 100 Total Oblig./Approp.	11,508,747	14,544,961	14,479,641	6,492,898	6,410,233	82,665	16,387,696	16,387,696	15,987,696	400,000	400,000	(51,822)
Class 100 Overtime Oblig./Approp.	356,769	284,616	184,303	184,303	0	334,400	334,400	334,400	386,222	(51,822)		
Sheriff												
Full-Time Positions	221	226	231	258	258	0	255	255	285	(30)	(30)	
Class 100 Total Oblig./Approp.	13,185,820	14,816,967	14,460,864	8,131,758	8,131,758	0	13,716,268	14,524,671	16,224,671	(2,508,403)	(1,700,000)	
Class 100 Overtime Oblig./Approp.	2,396,278	2,974,326	3,227,620	1,514,861	1,514,861	0	1,276,185	1,776,185	3,049,561	(1,773,376)	(1,273,376)	
Streets-Sanitation												
Full-Time Positions	1,179	1,157	1,165	1,204	1,169	35	1,228	1,228	1,228	0	0	0
Class 100 Total Oblig./Approp.	45,985,553	46,123,890	45,307,251	23,868,981	24,565,072	(696,091)	45,145,923	45,145,923	45,145,923	0	0	0
Class 100 Overtime Oblig./Approp.	7,301,980	7,679,471	7,107,251	3,626,536	4,558,092	(931,556)	5,872,157	5,872,157	6,828,092	(955,935)	(955,935)	

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

FOR THE PERIOD ENDING DECEMBER 31, 2013

Department / Category	FY 11 Year End Actual	FY 12 Year End Actual	FY 13 Year End Actual	YEAR TO DATE			FISCAL YEAR 2014		
				Target Budget Plan	Actual Actual	(Over) Under Target Budget	Actual Budget	Target Budget	Year End Departmental Projection
Streets-Transportation									
Full-Time Positions	510	525	548	521	27	561	561	0	0
Class 100 Total Oblig./Approp.	20,594,857	19,834,401	19,782,861	11,121,987	10,970,182	151,775	20,824,178	22,324,178	(1,500,000)
Class 100 Overtime Oblig./Approp.	2,700,135	1,727,954	1,625,324	1,098,637	1,314,801	(216,164)	1,914,223	2,398,841	(484,618)
Youth Commission									
Full-Time Positions	1	1	1	2	2	0	2	2	0
Class 100 Total Oblig./Approp.	47,000	24,694	50,000	33,086	33,086	0	90,000	90,000	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0
Zoning Code Commission									
Full-Time Positions	2	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	150,000	119,408	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0

TOTAL GENERAL FUND	FISCAL YEAR 2014			FULL YEAR		
	Actual	(Over) Under Target Budget	Year End Departmental Projection	Actual	Target Budget	Departmental Projection (Over) Under (Over) Under
Full-Time Positions	22,020	21,175	20,925	21,409	20,954	455
Class 100 Total Oblig./Approp.	1,360,361,310	1,318,984,279	1,362,359,729	701,075,515	689,565,165	1,510,350
Class 100 Overtime Oblig./Approp.	121,265,534	125,081,005	139,971,176	70,693,496	76,889,540	(6,196,044)
				118,124,012	127,972,841	145,759,967
						85
						85

Table 0-4
QUARTERLY CITY MANAGERS REPORT
PURCHASE OF SERVICES ANALYSIS-SELECTED DEPARTMENTS
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2013

Department	FY 13 Actual	Year To Date		Fiscal Year 2014			Current Projection (Over)/Under	
		Target Budget Plan	Actual Target Budget	Original Adopted Budget	Target Budget	Current Projection	Adopt. Budget	Current Target
Human Services:								
Admin. & Mgmt.	1,663,660	2,467,269	2,467,269	0	3,588,631	3,588,631	0	0
Performance Mgmt. and Accountability	183,304	154,281	154,281	0	186,843	186,843	0	0
Juvenile Justice	31,873,317	28,370,670	28,370,670	0	28,217,858	28,217,858	0	0
Children & Youth	33,787,518	42,926,796	42,926,796	0	46,227,152	46,227,152	0	0
Community Based Prevention	0	0	0	0	0	0	0	0
Total Human Services	67,507,799	73,919,016	0	78,220,484	78,220,484	0	0	0
Public Health:								
Ambulatory Health	20,014,736	14,550,995	15,973,786	(1,422,791)	15,421,464	15,421,464	0	0
Early Childhood, Youth & Women's Hlth.	343,896	234,600	228,621	5,979	443,036	443,036	0	0
Phil. Nursing Home	36,797,846	36,872,354	37,023,884	(151,530)	39,682,571	39,682,571	0	0
Environmental Prot. Services	373,703	302,114	332,089	(29,975)	400,844	400,844	0	0
Administration and Support Svcs	1,160,699	636,725	841,229	(204,504)	1,029,430	1,029,430	0	0
Medical Examiner's Office	644,831	592,043	586,663	5,380	660,795	660,795	0	0
Infectious Disease Control	2,639,871	2,451,651	2,004,426	447,225	2,326,752	2,326,752	0	0
Chronic Disease Control	990,360	807,834	926,290	(118,456)	988,532	988,532	0	0
Total Public Health	62,965,942	56,448,316	57,916,988	(1,468,672)	60,953,424	60,953,424	0	0
Public Property:								
SEPTA	65,170,000	33,356,600	33,008,000	348,600	67,062,000	67,062,000	0	0
Space Rentals	18,157,661	19,074,779	18,971,980	102,799	19,074,780	19,074,780	0	0
Utilities	31,525,462	20,237,215	30,193,986	(9,956,771)	30,313,424	30,313,424	0	0
All Other	24,687,168	15,718,626	23,552,489	(7,833,863)	24,669,008	24,669,008	(643,000)	(643,000)
Total Public Property	139,540,291	88,387,220	105,726,455	(17,339,235)	141,119,212	141,119,212	(643,000)	(643,000)
Streets:								
Sanitation	37,248,899	38,078,982	37,988,134	90,848	38,501,117	38,501,117	0	0
Transportation	3,259,914	4,333,779	2,197,479	2,136,300	7,226,338	7,226,338	0	0
Total Streets	40,508,813	42,412,761	40,185,613	2,227,148	45,727,455	45,727,455	0	0
All Other	447,279,997	337,270,475	339,570,504	(2,300,029)	464,531,477	464,531,477	473,457,955	(8,926,478)
Total Class 200	757,802,842	598,437,788	617,318,576	(18,880,788)	790,552,052	790,552,052	800,121,530	(9,569,478)

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

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2013

DEPARTMENTAL FULL-TIME POSITIONS SUMMARY

TABLE P-1
QUARTERLY CITY MANAGERS REPORT
DEPARTMENTAL FULL TIME POSITIONS SUMMARY
ALL FUNDS

Department	FISCAL YEAR 2013			ADOPTED BUDGET			FISCAL YEAR 2014			MONTH END ACTUAL (OVER) UNDER BUDGET	
	General	Other	Total	General	Other	Total	General	Other	Total	General	Total
Atwater Kent Museum	4	0	4	4	0	4	4	0	4	4	0
Auditing (City Controller's Office)	118	0	118	123	0	123	111	0	111	111	0
Board of Ethics	8	0	8	12	0	12	9	0	9	9	3
Board of Pensions	0	53	53	0	77	77	0	54	54	54	23
Board of Revision of Taxes	7	0	7	9	0	9	9	0	9	9	0
City Commissioners (Election Board)	90	0	90	98	0	98	85	0	85	85	13
City Council	173	0	173	195	0	195	174	0	174	174	21
City Planning Commission	31	3	34	33	4	37	28	3	31	31	6
City Representative	8	0	8	7	0	7	7	0	7	7	0
City Treasurer	13	0	13	14	0	14	13	0	13	13	1
Civil Service Commission	2	0	2	2	0	2	2	0	2	2	0
Commerce	20	783	803	27	863	890	27	779	806	806	84
District Attorney - Total	419	105	524	419	140	559	445	95	540	540	19
Civilian Uniform	405	96	501	405	136	541	431	85	516	516	25
Finance	163	0	163	170	0	170	169	0	169	169	(6)
Fire - Total	2,125	77	2,202	2,328	79	2,407	2,087	192	2,279	2,279	128
Civilian Uniform	97	3	100	112	4	116	101	3	104	104	12
First Judicial District	2,028	74	2,102	2,216	75	2,291	1,986	189	2,175	2,175	116
Fleet Management	1,909	451	2,360	1,953	472	2,425	1,871	462	2,333	2,333	92
Free Library	273	72	345	283	78	361	267	69	336	336	25
Historical Commission	609	22	631	654	26	680	597	23	620	620	60
Human Relations Commission	5	0	5	6	0	6	6	0	6	6	0
Human Services (1)	29	0	29	34	0	34	30	0	30	30	4
Labor Relations, Mayor's Office of Law	377	1,172	1,549	442	1,396	1,838	349	1,247	1,596	1,596	242
Licenses & Inspections	7	0	7	8	0	8	7	0	7	7	1
L&I-Board of Building Standards	138	54	192	147	57	204	147	51	198	198	6
L&I-Board of L & I Review	292	8	300	320	9	329	305	7	312	312	17
L&I-Zoning Board of Adjustment	5	0	5	5	0	5	5	0	5	5	0
Managing Director's Office	156	22	178	269	21	290	272	24	296	296	(6)
Mayor's Office	36	3	39	47	3	50	44	3	47	47	3
Mayor's Off. of Comm Empowerment/Opp.	15	66	81	0	69	69	0	45	45	45	24
Mayor's Office of Transportation & Utilities	13	2	15	15	2	17	13	3	16	16	1
Mural Arts Program	11	0	11	11	0	11	11	0	11	11	0
Office of Arts and Culture	2	0	2	2	0	2	1	0	1	1	1
Office of Behavioral Hlth/Intel. disAbility	19	225	244	18	246	264	16	227	243	243	21

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

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

TABLE P-1
QUARTERLY CITY MANAGERS REPORT
DEPARTMENTAL FULL TIME POSITIONS SUMMARY
ALL FUNDS

FOR THE PERIOD ENDING DECEMBER 31, 2013

Department	FISCAL YEAR 2013			ADOPTED BUDGET			FISCAL YEAR 2014			MONTH END ACTUAL (OVER UNDER BUDGET)	
	General	Other	Total	General	Other	Total	General	Other	Total	General	Total
Office of Housing & Comm. Development	0	58	58	0	58	58	58	0	56	56	2
Office of Human Resources	78	0	78	92	0	92	80	0	80	80	12
Office of Innovation and Technology	255	69	324	298	84	382	256	72	328	328	54
Office of the Inspector General	18	0	18	21	0	21	17	0	17	17	4
Office of Property Assessment	173	0	173	218	0	218	173	0	173	173	45
Office of Supportive Housing	145	9	154	157	10	167	152	7	159	159	8
Parks and Recreation	568	21	589	692	24	716	602	22	624	624	92
Police - Total	7,193	164	7,357	7,371	166	7,537	7,083	165	7,248	7,248	289
Civilian Uniform	815	10	825	846	10	856	791	11	802	802	54
Prisons	6,378	154	6,532	6,525	156	6,681	6,292	154	6,446	6,446	235
Procurement	2,248	0	2,248	2,310	0	2,310	2,293	0	2,293	2,293	17
Public Health	45	2	47	49	2	51	46	0	46	46	5
Public Property	673	169	842	762	230	992	674	168	842	842	150
Records	123	0	123	161	0	161	124	0	124	124	37
Register of Wills	59	0	59	63	0	63	60	0	60	60	3
Revenue	64	0	64	63	0	63	62	0	62	62	1
Sheriff	282	239	521	328	270	598	268	232	500	500	98
Streets - Sanitation	231	0	231	255	0	255	258	0	258	258	(3)
Streets - Transportation	1,165	0	1,165	1,228	0	1,228	1,169	0	1,169	1,169	59
Water	525	0	525	561	0	561	521	0	521	521	40
Youth Commission	0	1,698	1,698	0	1,905	1,905	0	1,702	1,702	1,702	203
TOTAL ALL FUNDS	20,925	5,547	26,472	22,289	6,291	28,580	20,954	5,708	26,662	26,662	1,918

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

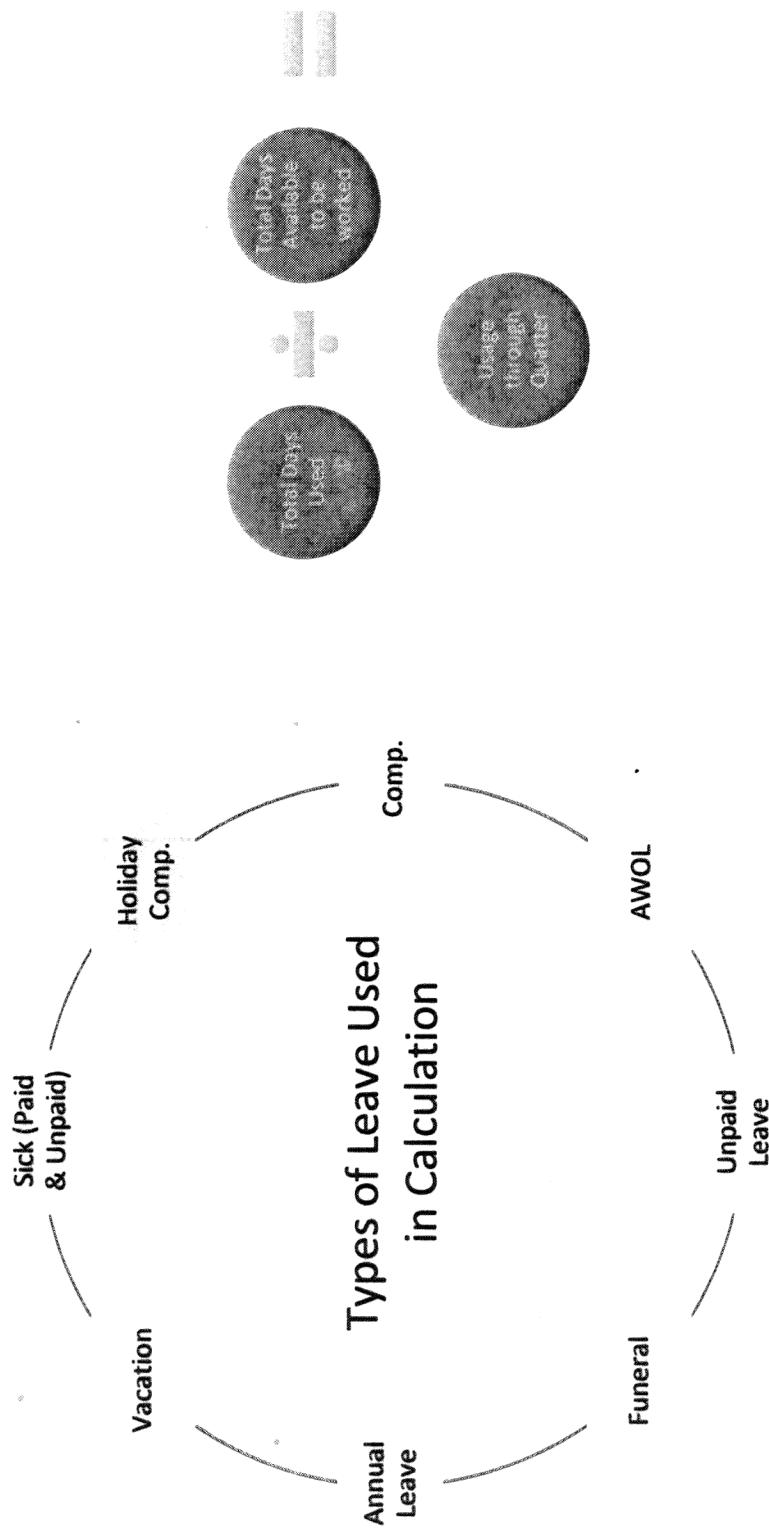
City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2013

**DEPARTMENTAL LEAVE
USAGE ANALYSIS**

Table L-1
QUARTERLY CITY MANAGER'S REPORT
TOTAL LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING
DECEMBER 31, 2013



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

TABLE L-1
Total Leave Usage
QUARTERLY CITY MANAGER'S REPORT
FOR THE PERIOD ENDING
DECEMBER 31, 2013

Agency	Fiscal Year 2014			Fiscal Year 2013			Percent Change: 2nd Qtr FY'14 - 2nd Qtr FY'13
	Percent of Working Days not available*	Year-to-Date Annualized Leave Days per employee*	Percent of Working Days not available	Year-to-Date Annualized Leave Days per employee*	Percent of Working Days not available	Year-to-Date Annualized Leave Days per employee*	
Police – Civilian	22.5%	56	21.3%	52	17.9%	41	1.2%
Revenue	18.3%	47	16.2%	41	17.6%	44	0.4%
Office of Supportive Housing	17.4%	45	17.2%	44	15.7%	41	0.3%
Public Health	16.7%	44	15.7%	41	16.5%	41	1.1%
Human Services	16.5%	45	16.6%	44	17.5%	44	-0.1%
Parks and Recreation	16.4%	41	16.1%	40	16.0%	40	0.3%
Free Library	16.4%	44	16.5%	44	17.4%	44	-0.1%
Office of Property Assessment	16.4%	42	15.9%	39	15.5%	39	0.5%
Fire-Civilian	16.3%	41	15.3%	41	16.3%	41	1.0%
Auditing	16.1%	43	13.9%	37	14.7%	37	2.2%
Office of Behavioral Health and Intellectual disAbility	15.9%	43	15.3%	43	17.1%	43	0.6%
Streets -- All except Sanitation	15.8%	41	16.1%	41	16.4%	41	-0.3%
Prisons	15.5%	41	16.5%	43	17.3%	43	-0.9%
City Commissioners	15.3%	46	17.0%	48	19.2%	48	-1.7%
Sheriff's Office	15.1%	38	14.5%	37	14.7%	37	0.6%
Streets -- Sanitation	14.9%	39	13.7%	36	14.4%	36	1.2%
Fleet Management	14.7%	41	14.9%	40	16.0%	40	-0.2%
Mayor's Office of Community Services	14.7%	39	12.4%	33	13.1%	33	2.3%
MEDIAN	14.7%	38	14.7%	38	15.1%	38	0.0%
Office of Innovation and Technology	14.6%	38	13.6%	36	14.1%	36	1.0%
Commission on Human Relations	14.3%	37	14.8%	41	16.3%	41	-0.5%
Register of Wills	14.1%	40	16.5%	41	16.2%	41	-2.3%
Records	14.1%	35	14.6%	36	14.4%	36	-0.5%
Procurement	13.4%	36	15.3%	40	15.8%	40	-1.9%
City Planning Commission	13.2%	33	6.7%	32	12.7%	32	6.5%
Licenses and Inspections	12.9%	34	13.4%	35	13.9%	35	-0.5%
Office of Human Resources	12.5%	31	11.5%	29	11.5%	29	1.0%
Finance	12.5%	34	12.1%	34	13.4%	34	0.4%
Police – Uniformed	11.7%	36	12.2%	35	14.0%	35	-0.5%
Law	11.6%	30	10.9%	30	12.1%	30	0.7%
City Council	11.6%	34	11.4%	34	13.5%	34	0.1%
Public Property	11.5%	36	15.0%	39	15.4%	39	-3.5%
Commerce--excluding Aviation	11.1%	29	12.8%	32	12.6%	32	-1.7%
Fire-Uniformed	10.7%	33	11.2%	36	13.3%	36	-0.5%
Managing Director's Office	10.4%	27	8.7%	23	9.1%	23	1.7%
District Attorney	10.3%	30	10.6%	31	12.2%	31	-0.3%
Mayor's Office	9.5%	24	8.7%	26	10.2%	26	0.8%

* Past CCMRs have referred to this metric as "Leave Usage". This metric has been renamed for clarity, but the method for calculating it has not changed. The percentage reflects the total number of leave days taken divided by the total number of working days for the department.
FY'14 Full Year Usage calculations are based on a total of 250 working days, and 246 in FY'13. There were 62 working days in the second quarter of FY'14 and 63 in the second quarter of FY'13. The Fire Department uses a calculation of 274 working days in the fiscal year.
Leave Usage as of 02/10/14

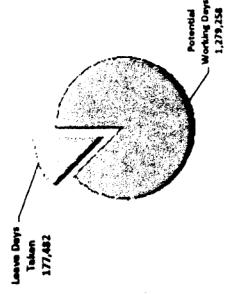
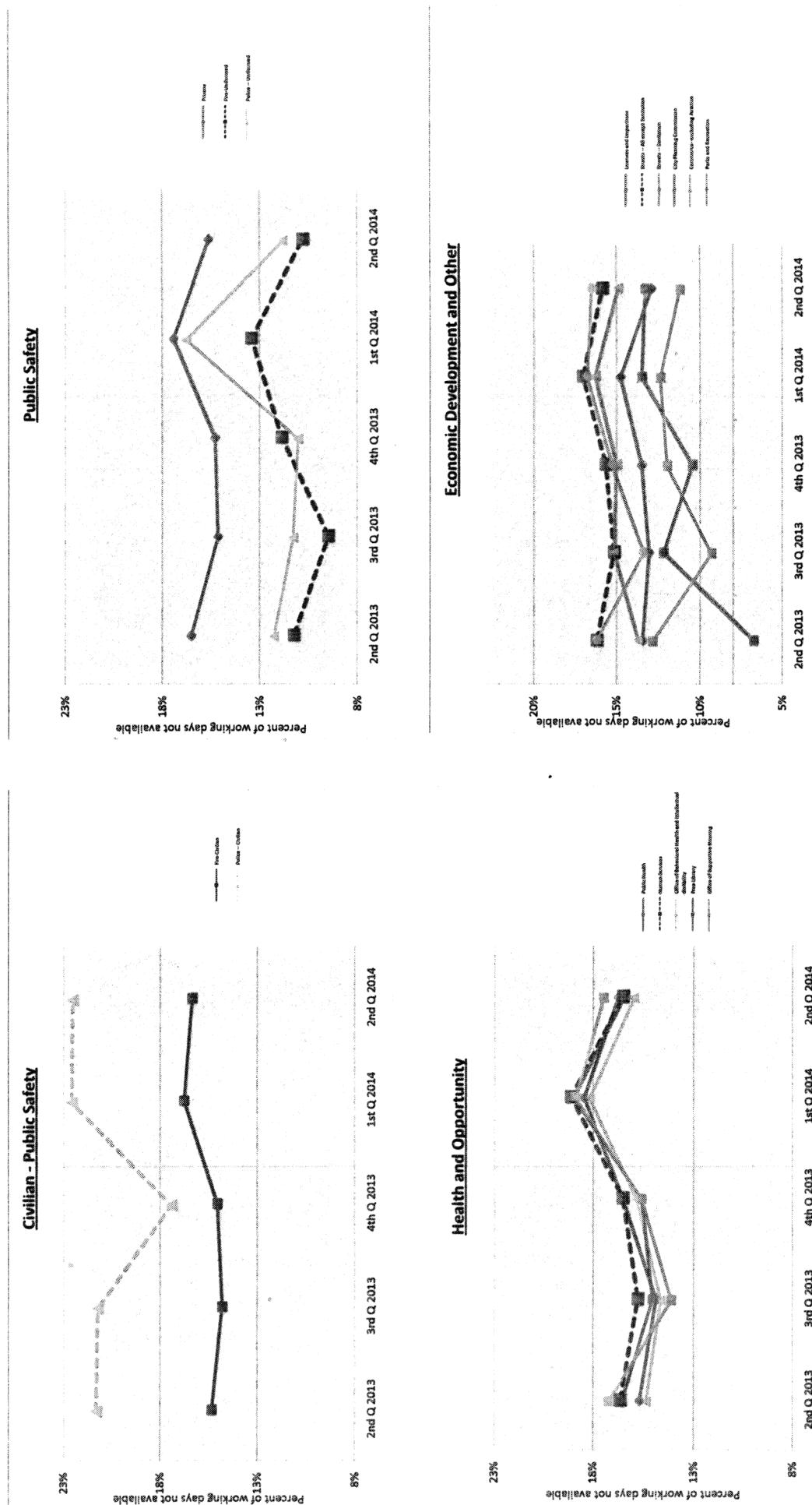


TABLE L-1
Total Leave Usage Analysis
QUARTERLY CITY MANAGER'S REPORT
FOR THE PERIOD ENDING
DECEMBER 31, 2013

TABLE L-1

Trends of Leave Usage for 2nd Quarter of Fiscal Year 2013 through 2nd Quarter of Fiscal Year 2014



City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2013

**DEPARTMENTAL SERVICE
DELIVERY REPORT**

Department of Behavioral Health and Intellectual disability Services (DBHIDS)

		FY '12 Year	FY '13 Year	FY '14 Q1	FY '14 Q2	FY '14 Q3	FY '14 Q4	FY '14 Year To Date	FY '14 Target	FY '13 - FY14 Q2 Change
1	Performance Measure (PM)									
1	Percent of claims paid within 45 days	99.9%	99.6%	98.1%	99.0%	98.6%	98.6%	100%	99.7%	-1%
2	Number of unique clients served in out-of-state residential treatment facilities	28	23	19	17			20	19	14
3	Number of new admissions to Residential Treatment Facilities	678	679	208	131			339	700	174
4	Percent of follow-up within 30 days of discharge from an inpatient psychiatric facility*	68.5%	67.2%	57.7%	N/A			N/A	90%	68.5%
5	Percent of readmission within 30 days to inpatient psychiatric facility (Substance Abuse & non-Substance Abuse)*	14.9%	16.2%	16.8%	N/A			N/A	15%	17.6%
									N/A	N/A

1) FY14 Q2 data are estimated. Due to the 45 day payment window for claims submitted by the end of FY14 Q2, actual FY14 Q2 data is pending.

2) This measure is calculated as a weighted average of the number of unique clients served. The goal is to reduce the numbers served in out-of-state Residential Treatment Facilities. The data includes some duplication across quarters.
 • Due to claims lag where providers have up to 90 days from date of service to submit claims for payment, data for FY14 Q2 will be provided in the next QCMR.

Department of Human Services (DHS)

		FY '12 Year	FY '13 Year	FY '14 Q1	FY '14 Q2	FY '14 Q3	FY '14 Q4	FY '14 Year To Date	FY '14 Target	FY '13 - FY14 Q2 Change
1	Performance Measure (PM)									
1	Permanency discharges (all types)	1,633	1,229	345	304			649	1,350	-5%
2	Adoptions (subset of permanency discharges)	480	352	85	109			194	400	100
3	Average daily Philadelphia Juvenile Justice Services Center (JSC) population	119	105	92	102			97	105	106
4	Dependent children in care more than two years	1,843	1,376	1,537	1,625			1,381	1,300	1,368
5*	Dependent placement population	4,030	4,179	4,292	4,457			4,375	4,000	4,113
6*	Delinquent placement population	1,198	1,155	1,062	983			1,023	1,000	1,173
7*	Dependent out-of-state population	45	48	42	46			44	40	46
8*	Delinquent out-of-state population	6	3	2	0			1	4	3
9*	Total out-of-state population	51	51	44	46			45	44	47
									46	-2%

1) Although permanency discharges show a slight decrease for FY 14Q2 when compared with FY13 Q2, 58% of these discharges were to reunification. This is the most-desired permanency outcome, and it indicates that factors adversely affecting the overall safety and well-being of children with their families were ameliorated with appropriate interventions.

2) Adoptions for FY14 Q2 increased when compared with FY13 Q2. More than one third of the permanency discharges for FY14 Q2 were adoptions. From Q1 to Q2 in FY14, adoptions increased by 28%. This is an indication of the Department's commitment to provide the highest permanency outcome when reunification is unavailable.

3) Detention at the JSC is court-ordered. While there was an increase from Q1 to Q2 in FY14, the Year-to-Date average remains under the Target number for the fiscal year. The comparison of FY13 Q2 and FY14 Q2 shows the continued trend of holding fewer youth in detention. Holding only those youth who pose threats to public safety means that a smaller number of youth are held in secure confinement.

4) A comparison of FY14 Q2 with FY13 Q2 reveals that the percentage of children in dependent placement for more than two years has sharply increased. However, the increase from Q1 to Q2 of FY14 is 6%. This would suggest that impediments to permanency should be identified as early as possible, and that creative approaches for achieving permanency should be explored.

5) The last-day dependent placement population for FY14 Q2 shows an increase when compared to the last day for FY13 Q2. This is due to a significant increase in the number of general protective service reports called into the DHS Hotline resulting from changes in the definition of child abuse and of perpetrator. DHS anticipates the number of calls to the DHS Hotline will continue to increase, but is hopeful that it will be able to keep the number of children in dependent placement stable through the work of the Improving Outcomes for Children initiative.

6) The delinquent placement population for the last day of FY14 Q2 shows a significant decrease when compared with the last day of FY13 Q2. This decline mirrors that for youth held at the JSC, and it suggests that alternative/diversion programs, as well as prevention services, are providing creative avenues for the juvenile justice system.

7) Albeit the out-of-state dependent placement population has increased slightly when comparing FY14 Q2 to FY13 Q2, still more than 70% of these children are with extended family through kinship care as of the last day of FY14 Q2. This positive trend continues, in that a greater number of children are able to maintain familial connections instead of residing out-of-state in congregate care.

8) A zero out-of-state delinquent placement population on the last day of FY14 Q2 strongly suggests that delinquent residential programs that meet the needs of our youth are available within the Commonwealth.
 • The numbers for these performance measures are points in time: last day of fiscal year - June 30th, last day of Q1 - September 30th and last day of Q2 - December 31st.

Fire Department

	Performance Measure (PM)	FY '12 Year End	FY '13 Year End	FY '14 Q1	FY '14 Q2	FY '14 Q3	FY '14 Q4	FY '14 Year To Date	FY '14 Target	FY '13 - FY '14 Q2 Change
1	EMs response time (within 9 minutes)*	68.0%	66.0%	66.0%	65.0%			65.5%	90.0%	0%
2	Fire response time (minutes;seconds)*	4:57	4:54	4:47	4:58			4:52	5:20 (minutes:seconds)	0%
3	Structural fires (in numbers)*	3,108	2,882	689	853			1,542	2,800	-14%
4	Fire deaths (in numbers)*	24	25	1	6			7	24**	7

- 1) The fundamental source data for these calculations is derived from the Department's Computer Assisted Dispatch (CAD) system maintained by the Fire Communications Center(FCC). The FCC queues the CAD for archived medical incidents, and produces text files for a pre-determined period. These files/incidents contain such information as location, call received time, dispatch time, on scene time, etc. The text files are then forwarded to the Office of Emergency Management's GIS manager for geo-coding, statistical analysis, and density map trending. According to the National Fire Protection Association, the industry standard is that EMS response times are recommended to be within 9 minutes 90% of the time. As of the second quarter of FY14, EMS response times are occurring within 9 minutes 65% of the time. This increase in response times is related to the overall increase in the number of EMS calls. The Department is working to develop an EMS prevention plan.
- The figures for FY14 Q1 to Q4 and FY14 YTD represent the numbers for when the report was run previously. There is a time period to complete the incidents, so when the report is run again, the numbers may change slightly for the FY14 Q1 to Q4 and FY14 YTD to account for any adjustments.
 - Fire deaths (in number) are meant to be reduced by a target of five percent from the prior years

The Free Library of Philadelphia

	Performance Measure (PM)	FY '12 Year End	FY '13 Year End	FY '14 Q1	FY '14 Q2	FY '14 Q3	FY '14 Q4	FY '14 Year To Date	FY '14 Target	FY '13 - FY '14 Q2 Change
1	Circulation of library materials	7,503,031	6,579,053	1,751,363	1,575,114			3,326,677	6,850,000	1,503,598
2	Visits	5,961,777	5,851,459	1,554,109	1,420,047			2,974,156	6,250,000	1,418,396
3	Virtual visits via FLP website	6,986,339	7,301,311	1,885,451	1,913,254			3,798,705	7,660,000	1,802,349
4	Hours open	97,804	95,769	25,544	25,309			50,853	98,000	22,810
5	Computer use	1,358,890	1,391,347	383,499	340,497			723,956	1,460,000	329,564

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

Office of Housing and Community Development (OHCD)

	Performance Measure (PM)	FY '12 Year End	FY '13 Year End	FY '14 Q1	FY '14 Q2	FY '14 Q3	FY '14 Q4	FY '14 Year To Date	FY '14 Target	FY '13 - FY '14 Q2 Change
1	Mortgage foreclosures diverted*	1,423	1,754	293	304			597	1,600	-21%
2	Owner-occupied homes repaired (BSRP, Weatherization & Heater Hotline)*	7,129	5,409	1,016	1,603			2,619	4,700	1,348
3	City lots greened & cleaned	8,500	9,238	8,052	8,766			8,766	8,500	8,515
4	Clients receiving counseling	11,768	12,463	2,877	2,368			5,265	11,350	2,388
5	Homebuyer Grants awarded*	200	221	47	41			88	200	42

- 2) The Basic System Repair Program (BSRP) is a grant assisted program that allows the Philadelphia Housing Development Corporation to make repairs to the basic systems (plumbing, heating, electrical & structural repairs) of homes owned and occupied by low income Philadelphia residents. Grant repairs can be completed up to a limit of \$17,500 per property.
- 3) This measure is calculated as a point in time at the end of the quarter. For example Q1 data is as of September 30, 2013. Greened and Cleaned included land stabilization programs (such as initial cleaning, soil treatment, tree planting and fencing of up to 300 new selected blighted lots) and land maintenance.
- The output noted above is driven by available program funding.

Office of Supportive Housing (OSH)

	Performance Measure (PM)	FY '12 Year End	FY '13 Year End	FY '14 Q1	FY '14 Q2	FY '14 Q3	FY '14 Q4	FY '14 Year To Date	FY '14 Target	FY '13 Q2	FY '14 Q2	FY13 - FY14 Q2 Change
1	Prevention homelessness by providing financial assistance (Homeless number of households)	809	610	0	69			69	250	164	69	-58%
2	End homelessness by providing financial assistance (Homeless Prevention and Rapid Re-housing Program) number of households	82	291	17	40			57	172	130	40	-69%
3	New permanent supportive housing units for people experiencing homelessness (Non-Philadelphia Housing Authority)	179	180	N/A	N/A			N/A	119	N/A	N/A	N/A
4	Number of transitional housing placements	558	539	149	116			265	500	152	116	-24%

- 1) ARRA Homeless Prevention and Rapid Re Housing program ended on 9/13/12. FY13 funding sources for Prevention were Emergency Solutions Program and Housing Trust Fund (HTF). FY14 funding source for Prevention is HTF. No new households received financial assistance because the new contract was conforming at the end of the first quarter of FY14.
- 2) ARRA Homeless Prevention and Rapid Re Housing program ended on 9/13/12; thereafter the funding sources for Rapid Re-housing were Emergency Solutions Program & HOME Investment Partnership Program. For purposes of this report only new households that receive financial assistance each quarter are counted.
- 3) Tabulated annually as part of federal grant process

Police Department

	Performance Measure (PM)	FY '12 Year End	FY '13 Year End	FY '14 Q1	FY '14 Q2	FY '14 Q3	FY '14 Q4	FY '14 Year To Date	FY '14 Target	FY '13 Q2	FY '14 Q2	FY13 - FY14 Q2 Change
1	Shooting victims	1,463	1,161	322	277			599	950	272	277	2%
2	Homicides	350	263	69	63			132	225	72	63	-13%
3	Part 1 violent crime*	18,224	17,384	4,546	4,278			8,824	16,500	4,174	4,273	2%
4	Burglaries*	12,241	11,501	2,841	2,473			5,314	10,000	3,142	2,473	-21%
5	Homicide clearance rate*	64.0%	73.0%	62.3%	61.9%			62.1%	80.0%	68.1%	61.9%	-9%
6	Other violent crime clearance rate*	48.5%	50.4%	51.6%	47.2%			49.4%	53.0%	48.3%	47.2%	-2%

- 1) Refers to only criminal shootings.

* All data except FY14 Q2 are actuals. FY14 second quarter statistics represent actuals for October and November; December is an estimate.

Prison System

	Performance Measure (PM)	FY '12 Year End	FY '13 Year End	FY '14 Q1	FY '14 Q2	FY '14 Q3	FY '14 Q4	FY '14 Year To Date	FY '14 Target	FY '13 Q2	FY '14 Q2	FY13 - FY14 Q2 Change
1	Percent of sentenced inmates provided with the opportunity to participate in a vocational, training, educational and/or treatment program during confinement	75.0%	73.0%	74.6%	74.8%			74.7%	80.0%	74.0%	74.8%	1.1%
2	Percent of newly admitted inmates who are processed and housed within 24 hours of admission	100.0%	100.0%	100.0%	100.0%			100.0%	100.0%	100.0%	100.0%	0.0%
3	Re-incarceration rate - 1 year	39.9%	41.6%	38.0%	32.7%			35.4%	40%	42.1%	32.7%	-22.3%

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

Streets Department

	Performance Measure (PM)	FY '12 Year End*	FY '13 Year End**	FY '14 Q1	FY '14 Q2	FY '14 Q3	FY '14 Q4	FY '14 Year To Date***	FY '14 Target	FY '13 Q2	FY '14 Q2	FY13 - FY14 Q2 Change
1	Recycling rate	19%	20%	20%	22%			21%	23%	20%	22%	10%
2	On-time collection: recycling	97%	96%	97%	97%			97%	97%	96%	97%	1%
3	On-time collection: trash	94%	96%	90%	92%			91%	96%	93%	92%	-1%
4	Pothole response time (days)	1.4	1.3	1.5	1.4			1.5	2.0	1.3	1.4	8%

- 1) Rate of recyclables diverted from the waste stream

2) Rate of household recycling collections completed by 3pm

3) Rate of household refuse collections completed by 3pm

4) Days - Response time for repair

* FY12 service measures were negatively impacted due to severe weather conditions (Hurricane Sandy).

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

*** FY14 service measures were negatively impacted because crews were redeployed to Leaf Collection in December. FY14 Equipment maintenance was also required for some of the remaining vehicles.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2013

WATER FUND
QUARTERLY REPORT

Quarterly City Managers Report
Fund Balance Summary
Water Fund

All Departments

For the Period Ending December 31, 2013

Category	FY'13 Year-End Unaudited Actual	Fiscal Year 2014		Fiscal Year 2014		Fiscal Year 2014		Fiscal Year 2014	
		Year to Date		Actual		Full Year		Current Projection for Revenues Over / (Under)	
		Target Budget	Actual	Over / (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Adopted Budget	Target Budget
REVENUES									
Taxes	572,016,324	299,960,615	302,141,023	2,180,408	606,789,000	601,230,020	603,737,526	(3,051,474)	2,507,506
Locally Generated Non - Tax Revenues	2,727,484	210,032	210,032	0	1,350,000	1,350,000	850,000	(500,000)	(500,000)
Other Governments	36,652,028	155,000	372,666	217,686	79,941,000	73,886,577	69,653,825	(10,287,175)	(4,232,752)
Revenues from Other Funds of City (See Note 1)	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
Total Revenues and Other Sources	611,395,836	300,325,647	302,723,741	2,398,094	688,080,000	676,466,597	674,241,351	(13,838,649)	(2,225,246)
Category									
FY'13 Year-End Unaudited Actual	Target Budget	Actual	Year to Date	Actual (Over) / Under Target Budget	Original Budget	Target Budget	Current Projection	Full Year	Current Projection for Obligations (Over) / Under
OBLIGATIONS / APPROPRIATIONS									
Personal Services	104,392,354	53,601,610	52,385,836	1,215,774	116,124,992	111,323,889	110,391,143	5,733,849	932,746
Personal Services - Employee Benefits	96,328,789	61,133,005	61,133,005	0	102,530,000	104,795,000	104,795,000	(2,265,000)	0
Sub-Total Employee Compensation	200,721,143	114,734,615	113,518,841	1,215,774	218,654,992	216,118,889	215,186,143	3,468,849	932,746
Purchase of Services	134,416,313	116,772,360	115,994,628	777,732	157,164,333	149,804,633	149,133,033	8,031,300	671,600
Materials, Supplies and Equipment	48,294,648	34,249,289	36,843,289	(2,594,000)	53,966,120	52,348,520	52,319,820	1,646,300	28,700
Contributions, Indemnities and Taxes	5,090,380	2,679,427	2,679,156	271	6,601,500	6,501,500	6,501,500	100,000	0
Debt Service	201,015,411	127,123,122	127,123,122	0	205,354,755	205,354,755	205,354,755	0	0
Advances and Miscellaneous Payments	0	0	0	0	9,882,000	9,882,000	9,882,000	0	0
Payment to Other Funds - Net of Payment to Rate Stabilization Fund (See Note 1)	53,006,195	0	0	0	58,456,300	58,456,300	57,864,100	592,200	592,200
Total Obligations / Appropriations	642,544,090	395,558,813	396,159,036	(600,223)	710,080,000	698,466,597	696,241,351	(13,838,649)	(2,225,246)
Operating Surplus / (Deficit)	(31,148,254)	(95,233,166)	(93,435,295)	1,797,871	(22,000,000)	(22,000,000)	(22,000,000)	0	0
OPERATIONS IN RESPECT OF PRIOR FISCAL YEARS									
Prior Year Fund Balance	31,148,254	11,000,000	11,000,000	0	22,000,000	22,000,000	22,000,000	0	0
Net Adjustments - Prior Years	-	-	-	-	0	0	0	-	-
Total Net Adjustments	31,148,254	11,000,000	11,000,000	0	22,000,000	22,000,000	22,000,000	0	0
Preliminary Year End Fund Balance	0	(84,233,166)	(82,435,295)	1,797,871	0	0	0	0	0
Payments to Other Funds - Rate Stabilization Fund	0	0	0	0	0	0	0	0	0
Year End Fund Balance	0	(84,233,166)	(82,435,295)	1,797,871	0	0	0	0	0

Note 1: Bill #544, which restructured the Water Fund Revenue Bond Rate covenant, requires that the unencumbered operating balance of the Water Fund as of the end of the Fiscal Year be paid over to the Rate Stabilization Fund. A payment from the Rate Stabilization Fund to the Operating Fund will be required to eliminate any deficit as of the end of the fiscal year and will be recognized as Revenue from Other Funds.

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

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

All Departments

For the Period Ending December 31, 2013

Category	Year to Date Variance Better / (Worse) Than Cur. Target	Reasons / Comments
<u>Revenues</u>		
Locally Generated Non-Tax	\$2.2	Variances are due to higher than projected revenues from: Sales & Charges - \$3.1 million and L&I Permits - \$0.4 million which is being partially offset by lower than projected receipts from Sewer Charges to Other Municipalities - (\$0.4) million, Surcharges - (\$0.3) million and Miscellaneous Revenues - (\$0.6) million
Revenue from Other Funds	0.2	Variance are due to higher than projected payment from the Employee Benefit Fund.
Subtotal	\$2.4	
<u>Obligations / Appropriations</u>		
Personal Services	\$1.2	Variances: 1) Water - \$0.2 million, 2) Revenue - \$0.3 million, 3) Div. of Technology - \$0.4 million, 4) Fleet Mgmt. - \$0.1 million and 5) Law - \$0.2 million are the result of savings from the delay in filling vacancies.
Purchase of Services	\$0.8	Variances: 1) Div. of Technology - \$1.7 million, 2) Water - (\$0.8) million, 3) Revenue - (\$0.3) million and 4) Law - \$0.2 million are largely due to timing differences between the Target Budget Plan and the actual processing of purchase orders and contracts for services including: consultant services and repairs & maintenance.
Materials, Supplies & Equipment	(\$2.6)	Variances: 1) Water - (\$3.5) million, 2) Div. of Technology - \$0.4 million, 3) Fleet Mgmt. - \$0.3 and 4) Revenue - \$0.2 million are largely the result of timing difference between the Target Budget Plan and the actual processing of purchase orders for supplies and equipment including: water treatment chemicals, office and computer equipment.
Subtotal	(\$0.6)	
Total	\$1.8	

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**Quarterly City Managers Report
Analysis of Projected Year-End Variances
Water Fund**

All Departments

For the Period Ending December 31, 2013

Category	Full Year Proj. Variance Better / (Worse) Than Cur. Target	Reasons / Comments
<u>Revenues</u>		
Locally Generated Non-Tax	\$2.5	Variances are due to higher than projected revenues from: Sales & Charges - \$2.1 million, L&I Permits - \$0.4 million and Miscellaneous Revenues - \$1.2 million which is being partially offset by lower than projected receipts from Sewer Charges to Other Municipalities - (\$1.1) million.
Other Governments	(0.5)	Variance is the result of lower than anticipated reimbursement from the Federal Government for various projects.
Other Funds	(4.2)	Variance is the result of a decrease in the required payment from the Rate Stabilization Fund to eliminate any deficit.
Subtotal	(\$2.2)	
<u>Obligations / Appropriations</u>		
Personal Services	\$0.9	Variances: 1) Water - \$0.1 million and 2) Div. of Technology - \$0.8 million are largely the result of savings from the delay in filling vacancies.
Purchase of Services	0.7	Variance: Water - \$0.7 million is largely due to a lower estimate of costs for consultant services and repairs & maintenance.
Payments to Other Funds	0.6	Variance: Water - \$0.6 million is due to a lower than anticipated payment to the Water Residual Fund.
Subtotal	\$2.2	
Total	\$0.0	

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Quarterly City Managers Report
Non-Tax Revenue Summary
Water Fund

For the Period Ending December 31, 2013

Department	FY'13 Year-End Unaudited Actual	Fiscal Year 2014			Fiscal Year 2014			Fiscal Year 2014		
		Year to Date		Actual Over / (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection Over / (Under)		
		Target Budget	Actual	Target Budget	Adopted Budget	Target Budget	Adopted Budget	Target	Budget	Target Budget
Local Non-Tax Revenues										
Fleet Management	54,115	50,000	39,372	(10,628)	100,000	100,000	100,000	0	0	0
Sale of Vehicles	54,115	50,000	39,372	(10,628)	100,000	100,000	100,000	0	0	0
Licenses & Inspections	25,941	10,000	10,530	530	20,000	20,000	20,000	0	0	0
Miscellaneous	25,941	10,000	10,530	530	20,000	20,000	20,000	0	0	0
Water	36,085,315	17,890,000	17,879,662	(10,338)	36,880,000	36,880,000	36,180,000	(700,000)	(700,000)	(700,000)
Sewer Charges to Other Municipalities	29,511,550	15,850,000	15,422,072	(427,928)	32,800,000	32,800,000	31,700,000	(1,100,000)	(1,100,000)	(1,100,000)
Water & Sewer Permits issued by L & I Contribution - Sinking Fund Reserve	3,183,934	1,240,000	1,624,714	384,714	2,480,000	2,480,000	2,880,000	400,000	400,000	400,000
Miscellaneous	1,707,018	0	0	0	0	0	0	0	0	0
Revenue	1,682,813	800,000	832,876	32,876	1,600,000	1,600,000	1,600,000	0	0	0
Sales & Charges	535,229,735	281,775,000	283,982,410	2,207,410	563,155,020	563,155,020	566,382,526	(2,351,474)	(2,351,474)	(2,351,474)
Fire Service Connections	522,629,713	275,000,000	278,084,937	3,084,937	554,418,000	549,224,158	551,205,685	(3,212,315)	(3,212,315)	(3,212,315)
Surcharges	2,026,174	1,000,000	1,049,591	49,591	2,252,000	2,120,078	2,185,949	(66,051)	(66,051)	(65,871)
Miscellaneous	5,656,457	2,750,000	2,477,689	(272,311)	6,000,000	5,766,784	5,766,784	(238,515)	(238,515)	(238,515)
Procurement	4,917,391	3,025,000	2,370,193	(654,807)	6,044,000	6,044,000	7,209,407	1,165,407	1,165,407	1,165,407
Miscellaneous	70,422	37,500	30,934	(6,566)	75,000	75,000	75,000	0	0	0
City Treasurer	550,796	198,115	198,115	0	1,000,000	1,000,000	1,000,000	0	0	0
Interest Earnings	550,796	198,115	198,115	0	1,000,000	1,000,000	1,000,000	0	0	0
Total Local Non-Tax Revenue	572,016,324	299,960,615	302,141,023	2,180,408	605,789,000	601,230,020	603,737,526	(3,051,474)	(3,051,474)	(3,051,474)
Other Governments										
Water	2,727,484	210,032	210,032	0	1,350,000	1,350,000	850,000	(500,000)	(500,000)	(500,000)
State	163,431	19,286	19,286	0	350,000	350,000	350,000	0	0	0
Federal	2,564,053	190,746	190,746	0	1,000,000	1,000,000	500,000	(500,000)	(500,000)	(500,000)
Total Other Governments	2,727,484	210,032	210,032	0	1,350,000	1,350,000	850,000	(500,000)	(500,000)	(500,000)
Revenue from Other Funds										
Water	36,652,028	155,000	372,686	217,686	79,941,000	73,886,577	69,653,825	(10,287,175)	(10,287,175)	(4,232,752)
General Fund	29,207,732	0	0	0	28,930,000	28,930,000	28,930,000	0	0	0
Aviation Fund	3,125,300	0	0	0	3,042,000	3,042,000	3,042,000	(400)	(400)	(400)
Employee Benefit Fund	213,200	155,000	372,686	217,686	155,000	155,000	372,686	217,686	217,686	217,686
Rate Stabilization Fund	4,105,796	0	0	0	47,814,000	47,814,000	37,309,139	(10,504,861)	(10,504,861)	(4,450,038)
Total Revenue from Other Funds	36,652,028	155,000	372,686	217,686	79,941,000	73,886,577	69,653,825	(10,287,175)	(10,287,175)	(4,232,752)
Total - All Sources	611,395,836	300,325,647	302,723,741	2,398,094	638,080,000	676,466,597	674,241,351	(13,838,649)	(13,838,649)	(2,225,246)

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Quarterly City Managers Report
Departmental Full Time Position Summary
Water Fund
For the Period Ending December 31, 2013

Department	FY'13 Year-End Actual	Fiscal Year 2014				Fiscal Year 2014			
		Month End		Year to Date		Authorized Positions		Full Year	
		Target Budget	Actual	(Over) Under Target Budget	Actual	Adopted Budget	Target Budget	Current Projection	Current Projection (Over) / Under Target Budget
Division of Technology	57	71	64	7	80	80	80	80	0
Office of Fleet Management	49	55	49	6	55	55	55	55	0
Water	1,629	1,732	1,704	28	1,905	1,797	1,797	1,797	108
Revenue	239	268	232	36	270	270	270	270	0
Procurement	0	2	1	1	2	2	2	2	0
Law	32	32	25	7	32	32	32	32	0
Total Water Fund	2,006	2,160	2,075	85	2,344	2,236	2,236	108	0

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2013

AVIATION FUND
QUARTERLY REPORT

Quarterly City Managers Report
Fund Balance Summary
Aviation Fund
All Departments
For the Period Ending December 31, 2013

Category	FY13 Year-End Unaudited Actual	Fiscal Year 2014			Fiscal Year 2014		
		Target Budget	Actual	Over / (Under) Target Budget	Adopted Budget	Target Budget	Current Projection
REVENUES							
Taxes							
Locally Generated Non - Tax Revenues	301,098,974	148,747,259	143,711,250	(5,036,009)	408,350,000	354,560,000	(53,790,000)
Other Governments	2,528,327	447,691	447,691	0	3,500,000	3,000,000	(500,000)
Revenues from Other Funds of City	988,626	0	0	0	2,675,000	1,065,000	(1,610,000)
Other Sources							0
Total Revenues and Other Sources	304,615,927	149,194,950	144,158,941	(5,036,009)	414,525,000	358,625,000	(55,900,000)
Category							
		Fiscal Year 2014 Year to Date			Fiscal Year 2014 Full Year		
<u>OBLIGATIONS / APPROPRIATIONS</u>		FY13 Year-End Unaudited Actual	Target Budget	Actual	Over / (Under) Target Budget	Adopted Budget	Target Budget
Personal Services	60,460,980	30,530,998	30,201,994	329,004	65,602,312	63,170,261	63,170,261
Personal Services - Employee Benefits	49,929,254	33,741,062	33,741,062	0	48,814,000	54,818,000	54,818,000
Sub-Total Employee Compensation	110,390,234	64,272,060	63,943,056	329,004	114,416,312	117,988,261	(3,571,949)
Purchase of Services	97,824,324	88,718,261	85,802,028	2,916,233	122,386,139	104,017,639	(11,621,721)
Materials, Supplies and Equipment	9,760,843	7,549,132	5,954,242	1,594,890	17,868,857	14,134,357	(2,947,500)
Contributions, Indemnities and Taxes	1,945,850	656,629	659,211	(532)	8,217,000	5,167,000	(6,417,000)
Debt Service	109,520,947	32,061,831	32,061,831	0	135,848,692	127,556,000	(8,292,692)
Payment to Other Funds	9,870,171	0	0	0	21,973,000	11,973,000	(10,000,000)
Advances and Miscellaneous Payments	0	0	0	0	5,003,000	3,987,420	(1,015,580)
Total Obligations / Appropriations	339,312,369	193,259,913	188,420,358	4,839,545	425,713,000	384,823,677	393,607,456
Operating Surplus / (Deficit)	(34,696,442)	(44,064,963)	(44,261,427)	(196,464)	(11,188,000)	(26,198,677)	(34,982,456)
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS							
Prior Year Fund Balance	64,679,348	-	-	-	41,028,000	46,907,842	5,879,842
Net Adjustments - Prior Years	16,924,936	7,000,000	7,000,000	0	15,000,000	14,000,000	(22,200,000)
Total Net Adjustments	81,604,284	7,000,000	7,000,000	0	56,028,000	60,907,842	13,079,842
Preliminary Year End Fund Balance	46,907,842	(37,064,963)	(37,261,427)	(196,464)	44,840,000	34,709,165	34,125,386
Deferred Revenue - Airline Rates & Charges (See Note 1)	0	0	0	0	0	0	0
Year End Fund Balance	46,907,842	(37,064,963)	(37,261,427)	(196,464)	44,840,000	34,709,165	34,125,386
							(10,714,614)
							(583,779)

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 December 31, 2013

Category	Year to Date Variance Better / (Worse) Than Cur. Target	Reasons / Comments
<u>Revenues</u>		
Locally Generated Non-Tax	(\$5.0)	Variances are due to timing differences between projected revenues and actual receipts from: Concessions - (\$0.1) million, Space Rentals - (\$3.6) million, Landing Fees - (\$4.4) million, Utilities - \$0.9 million, International International Terminal Charges - \$2.4 million and Miscellaneous Revenue - (\$0.2) million.
Subtotal	(\$5.0)	
<u>Obligations / Appropriations</u>		
Personal Services	0.3	Variance: Commerce - \$3.0 million is largely due to savings from vacant positions.
Purchase of Services	2.9	Variances: Div. of Technology - \$2.1 million and Commerce - \$0.7 million are the result of timing differences between the Target Budget Plan and the actual processing of various contracts for services including consultant services, communications and repairs and maintenance.
Materials, Supplies & Equipment	1.6	Variances: Fleet Mgmt. - \$1.8 million and Commerce - (\$0.2) million are the result of timing differences between the Target Budget Plan and the actual processing of purchase orders for electrical supplies, vehicles, vehicle parts, and various types of equipment.
Subtotal	\$4.8	
Total	(\$0.2)	

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Quarterly City Managers Report
Analysis of Projected Year-End Variances
Aviation Fund
All Departments
For the Period Ending December 31, 2013

Category	Full Year Proj. Variance Better / (Worse) Than Cur. Target	Reasons / Comments
<u>Revenues</u>		
Subtotal	\$0.0	
<u>Obligations / Appropriations</u>		
Purchase of Services	(6.7)	Variance: Commerce - (\$6.7) million is the result of a higher projection of costs for snow removal, bus service contract and ground transportation management fees,
Materials, Supplies & Equipment	(0.8)	Variance: Commerce - (\$0.0) million is the result of a higher projection of costs for snow fighting supplies and equipment.
Contributions, Indemnities & Taxes	(1.3)	Variance: Commerce - (\$1.3) million is the result of a higher projection of a possible tax settlement with Delaware County.
Subtotal	(\$8.8)	
Total	(\$8.8)	

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Quarterly City Managers Report
Non-Tax Revenue Summary
Aviation Fund
For the Period Ending December 31, 2013

Department	FY13 Year-End Unaudited Actual	Fiscal Year 2014			Fiscal Year 2014		
		Year to Date		Actual Target Budget	Cover / (Under) Target Budget	Current Budget	Current Projection
		Actual	Cover / (Under)				
Local Non-Tax Revenues							
Fleet Management	20,179	10,000	588	(9,412)	25,000	20,000	(5,000)
Sale of Vehicles	20,179	10,000	588	(9,412)	25,000	20,000	(5,000)
Procurement	100,547	35,000	6,402	(28,598)	25,000	75,000	50,000
Miscellaneous	100,547	35,000	6,402	(28,598)	25,000	75,000	50,000
City Treasurer	333,164	(167,741)	(167,741)	0	1,000,000	2,000,000	1,000,000
Interest Earnings	333,164	(167,741)	(167,741)	0	1,000,000	2,000,000	1,000,000
Commerce - Division of Aviation	300,645,084	148,870,000	143,872,001	(4,997,999)	407,300,000	352,465,000	(54,835,000)
Concessions	34,122,998	17,350,000	17,243,940	(106,060)	36,000,000	34,775,000	(1,225,000)
Space Rentals	105,206,845	60,000,000	56,365,927	(3,633,073)	160,000,000	127,000,000	(33,000,000)
Landing Fees	60,025,475	39,000,000	34,639,187	(4,360,813)	76,000,000	78,000,000	2,000,000
Parking	24,040,392	0	0	0	25,000,000	25,100,000	100,000
Car Rental	19,711,042	10,500,000	10,472,254	(27,746)	22,000,000	21,000,000	(1,000,000)
Sale of Utilities	3,227,252	1,650,000	2,581,598	931,598	4,500,000	3,308,000	(1,192,000)
Overseas Terminal Facility Charges	10,800	0	3,965	3,965	0	0	0
International Terminal Charges	19,744,108	10,500,000	12,915,182	2,415,182	33,000,000	21,000,000	(12,000,000)
Passenger Facility Charge	31,159,879	8,120,000	8,116,226	(3,774)	32,800,000	33,282,000	482,000
Miscellaneous	3,396,493	1,750,000	1,532,722	(217,278)	18,000,000	9,000,000	(9,000,000)
Total Local Non-Tax Revenue	301,098,974	148,747,259	143,711,250	(5,036,009)	408,350,000	354,560,000	(53,790,000)
Other Governments							
Commerce - Division of Aviation	2,528,327	447,691	447,691	0	3,500,000	3,000,000	(500,000)
State	0	0	0	0	500,000	0	(500,000)
Federal	2,528,327	447,691	447,691	0	3,000,000	3,000,000	0
Total Other Governments	2,528,327	447,691	447,691	0	3,500,000	3,000,000	(500,000)
Revenue from Other Funds							
Commerce - Division of Aviation	988,626	0	0	0	2,675,000	1,065,000	(1,610,000)
General Fund	909,426	0	0	0	2,600,000	990,000	(1,610,000)
Employee Benefits Fund	79,200	0	0	0	75,000	75,000	0
Total Revenue from Other Funds	988,626	0	0	0	2,675,000	1,065,000	(1,610,000)
Total - All Sources	304,615,927	148,194,950	144,158,941	(5,036,009)	414,525,000	358,625,000	(55,900,000)

Quarterly City Managers Report
Departmental Full Time Position Summary
Aviation Fund
For the Period Ending December 31, 2013

Department	Fiscal Year 2014			Fiscal Year 2014		
	Year to Date		Full Year		Current Projection	
	Month End	Actual	(Over) / Under	Authorized Positions	Target	(Over) / Under
	Target Budget	Actual	Target Budget	Adopted Budget	Target Budget	Adopted Budget
Division of Technology	3	3	0	4	4	0
Police	165	165	1	166	166	0
<i>Uniformed</i>	154	154	1	155	155	0
<i>Civilian</i>	11	11	0	11	11	0
Fire	67	65	4	71	65	6
<i>Uniformed</i>	67	67	4	71	65	6
<i>Civilian</i>	0	0	0	0	0	0
Office of Fleet Management	21	23	3	23	23	0
Commerce - Division of Aviation	751	805	26	850	805	45
Law	20	24	1	21	24	(3)
Total Aviation Fund	1,027	1,086	35	1,135	1,087	48

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

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2013

**GRANTS REVENUE FUND
QUARTERLY REPORT**

Unanticipated Grants

FUNDS TAKEN FROM FINANCE'S UNANTICIPATED GRANTS REVENUE FUND - FY 2014
FOR PERIOD OCTOBER 1, 2013 - DECEMBER 31, 2013

No.	Department	Amount	Grant Title	Source	Description
	N/A	8,750,000.00	Grants Fund - Appropriation Transfer	N/A	Ordinance by City Council - Bill # 130874
34	O.I.T.	44,286.00	Radio Communication Services	Philadelphia Parking Authority	Additional funds received
48	Off. of the Inspector General	6,106.00	OIG Federal Forfeiture	U.S. Department of Justice	Rollover unspent funds
	Total	8,800,392.00			

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2013

**CASH FLOW
FORECAST
FOR
FISCAL YEAR 2014**

Projection as of December 31, 2013

	Amounts in Millions												Estimated Revenues	
	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30	Total	Accrued
REVENUES														
Real Estate Tax	8.2	7.4	7.1	6.9	6.1	13.0	39.2	292.0	117.9	20.9	7.6	6.9	533.2	533.2
Total Wage, Earnings, Net Profits	111.4	90.4	94.8	115.9	96.7	134.8	91.0	102.6	121.7	102.9	97.7	97.7	1257.5	1257.5
Realty Transfer Tax	15.2	13.0	12.7	12.2	11.7	12.1	12.8	9.3	15.4	14.1	15.5	16.5	160.5	160.5
Sales Tax	21.6	23.6	21.4	21.2	22.7	21.0	20.5	26.7	19.2	19.3	24.8	23.7	265.9	265.9
Business Income & Receipts Tax	5.3	5.4	18.8	17.1	(3.3)	7.1	9.8	6.0	38.2	261.7	90.5	4.8	461.3	461.3
Other Taxes	7.8	10.7	7.3	7.6	8.2	7.4	7.5	6.2	13.3	8.1	7.4	98.9	98.9	
Locally Generated Non-tax	27.4	23.3	19.9	19.9	23.0	17.1	23.7	27.2	26.8	20.1	53.3	27.3	309.0	309.0
Total Other Governments	2.9	54.0	70.2	61.8	56.9	3.9	15.8	11.2	13.3	12.0	11.8	10.0	324.0	324.0
Total PICA Other Governments	20.2	28.0	24.4	18.7	34.9	20.2	28.6	22.1	37.2	29.1	29.3	27.1	319.7	319.7
Interfund Transfers	0.0	8.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14.0	6.0	38.5	38.5
Total Current Revenue	220.0	264.3	276.5	281.3	256.9	199.4	297.7	493.1	376.7	512.3	357.8	227.4	3758.4	66.9
Collection of prior year(s) revenue	5.0	15.1	0.0	16.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	36.1
Other fund balance adjustments														
TOTAL CASH RECEIPTS	224.9	279.4	276.5	297.4	256.9	199.4	292.7	493.1	376.7	512.3	357.8	227.4	3794.5	3822.8

	Amounts in Millions												Estimated Obligations		
	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30	Total	Vouchers Payable	Encumbrances
EXPENSES AND OBLIGATIONS															
Payroll	84.7	108.3	105.6	149.2	139.0	113.8	111.6	106.0	106.0	143.8	106.0	130.2	1404.1	52.0	1456.1
Employee Benefits	34.0	42.6	41.0	76.8	49.5	35.2	41.5	37.8	37.9	55.2	39.8	50.1	541.4	17.7	559.1
Pension	3.7	(5.0)	4.7	56.2	(5.5)	(3.6)	(5.7)	124.2	372.7	113.4	6.8	5.8	667.5	667.5	667.5
Purchase of Services	35.1	60.7	58.2	75.2	63.0	50.1	47.9	58.4	63.5	77.3	53.1	55.0	637.4	23.7	79.1
Materials, Equipment	2.6	4.6	8.3	5.9	4.9	4.8	6.5	6.6	7.5	7.4	7.4	7.1	73.6	4.7	95.2
Contributions, Indemnities	16.6	3.0	11.0	5.4	90.3	38.2	3.7	4.5	10.2	5.3	3.3	3.0	194.3	1.2	195.5
Debt Service-Short Term	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.5	0.5	0.5
Debt Service-Long Term	8.2	64.0	0.1	0.0	5.5	17.0	22.4	1.9	0.8	0.5	0.3	4.8	125.5	125.5	125.5
Interfund Charges/Payments to Other Funds	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	29.5	9.0	38.7	22.1	60.8
Advances & Misc. Prints / Labor Obligations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.8	2.8	37.2	37.2	37.2
Current Year Appropriation	185.1	278.1	228.9	368.7	346.6	255.5	227.7	339.4	627.6	405.7	248.8	268.2	3780.3	121.4	95.9
Prior Yr. Expenditures against Encumbrances	39.3	17.5	11.8	12.2	2.3	1.4	4.4	8.6	3.8	3.5	2.5	2.4	109.8		
Prior Yr. Salaries & Vouchers Payable	20.1	20.4	(19.3)	25.4	20.2	(14.2)	* 12.1	0.0	0.0	0.0	0.0	0.0	64.7		
TOTAL DISBURSEMENTS	244.4	316.0	221.5	406.2	369.2	242.6	244.3	348.0	631.4	409.2	251.3	270.6	3944.7		
Excess (Def) of Receipts over Disbursements	(19.5)	(36.6)	55.1	(108.8)	(112.3)	48.4	145.1	(254.7)	103.1	106.5	(43.2)				
Opening Balance	434.3	414.8	378.2	433.3	324.4	212.1	268.9	317.3	462.3	207.7	310.8	317.3	317.3		
TRAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(100.0)	0.0			
CLOSING BALANCE	414.8	378.2	433.3	324.4	212.1	268.9	317.3	462.3	207.7	310.8	317.3	274.1			

CASH FLOW PROJECTIONS
CONSOLIDATED CASH - ALL FUNDS - FY2014

OFFICE OF THE DIRECTOR OF FINANCE

Projection as of December 31, 2013

	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30
General	414.8	378.2	433.3	324.4	212.1	268.9	317.3	462.3	207.7	310.8	317.3	274.1
Grants Revenue	(67.5)	14.5	23.5	(17.9)	(78.3)	(116.1)	(125.2)	(212.9)	(124.7)	(134.8)	(72.8)	(88.4)
Community Development	(6.0)	(4.4)	(4.1)	(4.0)	(3.8)	(4.3)	(5.9)	(4.7)	(6.7)	(3.8)	(5.9)	(7.0)
Vehicle Rental Tax	6.8	7.4	2.9	3.3	3.8	4.2	4.6	5.0	5.4	5.8	6.2	6.7
Hospital Assessment Fund	11.8	10.3	9.9	9.3	9.0	8.5	8.4	7.5	20.4	9.1	27.4	19.3
Housing Trust Fund	16.5	17.4	18.0	18.0	17.8	18.1	18.3	14.6	14.2	13.9	13.8	14.2
Other Funds	7.0	11.9	33.1	35.0	16.4	15.6	17.2	17.3	4.0	12.9	13.6	29.8
TOTAL OPERATING FUNDS	383.5	435.3	516.6	368.2	177.1	194.9	234.6	289.0	120.1	213.7	299.5	248.6
Capital Improvement	230.0	228.8	228.0	212.7	203.1	196.7	187.0	179.5	172.0	164.5	157.0	149.5
Industrial & Commercial Dev.	3.6	3.6	3.9	3.9	3.9	3.9	3.9	3.4	3.4	3.3	3.3	3.3
TOTAL CAPITAL FUNDS	233.7	232.5	232.0	216.6	207.1	200.6	190.9	182.9	175.4	167.8	160.3	152.8
TOTAL FUND EQUITY	617.1	667.8	748.5	584.8	384.2	395.5	425.5	471.9	295.5	381.5	459.8	401.4

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2013

METHODOLOGY FOR FINANCIAL REPORTING

QUARTERLY CITY MANAGERS REPORT

For the Period Ending December 31, 2013

METHODOLOGY FOR FINANCIAL REPORTING

A. FUND ACCOUNTING

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

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

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

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

B. BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

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

QUARTERLY CITY MANAGERS REPORT

For the Period Ending December 31, 2013

METHODOLOGY FOR FINANCIAL REPORTING

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

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

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

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

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

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

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

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

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

QUARTERLY CITY MANAGERS REPORT

For the Period Ending December 31, 2013

METHODOLOGY FOR FINANCIAL REPORTING

- The **Water Fund** accounts for the activities related to the operation of the city's water delivery and sewage systems.
- The **Aviation Fund** accounts for the activities of the city's airports.
- The **Industrial Land Bank Fund** accounts for the activities of the city's inventory of commercial land sites.

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

C. LEGAL COMPLIANCE

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

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

The City Capital Improvement Fund budget is adopted annually by the City Council. The Capital Improvement budget is appropriated by project for each department. All transfers

QUARTERLY CITY MANAGERS REPORT

For the Period Ending December 31, 2013

METHODOLOGY FOR FINANCIAL REPORTING

between projects exceeding twenty percent of each project's original appropriation must be approved by City Council. Any funds that are not committed or expended at year-end are lapsed.

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

D. CITY MANAGERS REPORTS

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

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

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

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

