

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2010



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

In Cooperation with

Office of the Director of Finance

Office of the Managing Director

February 15, 2011

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, 2010

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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, 2010

Introduction

This Quarterly City Manager's Report (QCMR) for the second quarter FY11 projects that the General Fund will end FY2011 with a fund balance of \$13.5 million, \$20.4 million lower than the Target budget.

Revenues

As discussed last quarter, tax revenues continue to be stable this quarter. We currently project that tax revenues will be \$2,841,542,000, \$35 million higher than the target budget and \$9.6 million more than the budget adopted by City Council.

Much of the difference is in the City Wage Tax, which we now forecast to be \$18.3 million above the Target. After reviewing our growth rate assumptions with an economic forecasting consultant, as well as with a collection of local economists that we met at the PICA-organized meeting at the Federal Reserve, we have increased our estimated growth rate to 3% for FY11, up from 1.93%, which reflects a stronger economy, and the current receipts.

The growth rate for the Business Privilege Tax and Net Profits taxes have also been revised upwards, from 0.15% to 3.5%, which increases our estimate by \$10.1 million for the BPT and \$5.2 million for Net Profits.

The growth rate for the Sales Tax has also been revised upwards, from 1.5% to 3.2%, which brings in \$5.7 million above the Target.

The growth rate for the Real Estate Transfer tax has been revised downwards, from 5.4% to 0.5%, lowering our estimate by \$1.4 million. The Real Estate tax is also forecast lower than the Target by \$2.6 million. This revision is based on the prior year actual collection.

We project that Locally Generated non-tax revenue will bring in a net \$5.5 million above Target. We estimate that receipts will be \$10.5 million lower due to a lower estimate of interest earnings than forecast, losses in the local share of gaming revenue, and a lower estimate of traffic fines. However, we expect another \$15.9 million to be received than previously projected, for collection of prior year cable television receipts and trash fee receipts and recycling revenue, as well as \$5.0 million received as a refund from the health insurance provider.

We also project that Revenues from Other Governments, including PICA, will bring a net of \$50.1 million above the Target plan. The majority of this (\$51.1 million) is for the collection of prior year billings in the Department of Human Services, with \$1.2 million from a higher than forecast state pension aid. The negative adjustment is a revised projection for the PICA wage portion, down \$16.4 million from the Target.

Total Revenues are now projected at \$84.3 million above Target, or \$3,933,511,000.

Expenditures

Expenditures are projected to total \$3,830,450,000, \$42.4 million more than the Target Budget and \$22.6 million less than the budget adopted by City Council.

Total employee compensation is projected to be \$29.2 million above the Target. \$15 million of this is in employee benefits: \$12.5 million for an additional pension payment and \$2.5 million for increased unemployment benefits resulting from the Federal extension of unemployment benefits for a year announced in December 2010. The remaining \$14.2 million for employee compensation includes \$5.3 million in the First Judicial District (resulting from revenue sharing agreements), and \$1.4 million for the District Attorney, and the rest is for increased costs discussed last quarter for the Office of Property Assessment, Police Department, Fire Department and the Sheriff's Office.

The purchase of services projection has increased by \$10.6 million. \$6.8 million of this increase is to projected for current snow removal costs for contractors, \$1.3 million is for the First Judicial District to fund Counsel and juror fee shortfalls and for reimbursement for the Clerk of Quarter Sessions legal fees, and \$675,000 is for the Defenders Association to cover health insurance increases and the addition of sexual abuse coverage to their professional liability insurance. smaller items make up the difference.

The Materials, Supplies and Equipment projection has increased by \$2,550,000 largely for the Streets Department to pay for LED traffic lights and additional salt costs.

**Rebecca Rhynhart
Budget Director
Office of Budget and Program Evaluation
Office of the Director of Finance
City of Philadelphia
February 15, 2011**

• **Call**

(000 Omitted)

(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, 2010

GENERAL FUND REVENUES

Summary Table R-1
Analysis of Tax Revenue
QUARTERLY CITY MANAGERS REPORT
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2010
Amounts in Millions

Tax	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons / Comments
City Wage Tax	\$18.3			<p>FY 2010 Base FY 2010 Estimated Actual : \$1,117.0 FY 2010 Actual: \$1,114.2 Decrease: (\$2.8)</p> <p>FY 2010 to FY 2011 Base Growth Rate: 5/10 Estimated Growth Rate: 1.85% Current Estimated Growth Rate: 3.0%</p> <p>FY 2010 Tax Rate: Res.: 2.4296% City , 1.5% PICA : Non-Res.: 3.4997% City FY 2011 Tax Rate: Res.: 2.428 City , 1.5% PICA : Non-Res.: 3.4985% City The rate reductions are effective July 1</p>
Real Estate Tax		(\$2.6)		<p>FY 2010 Base FY 2010 Estimated Actual : \$413.4 FY 2010 Actual: \$402.2 Decrease: (\$11.2)</p> <p>FY 2010 to FY 2011 Base Growth Rate: 5/10 Estimated Growth Rate: 0.0% Current Estimated Growth Rate: 0.0%</p> <p>FY 2010 Tax Rate: 33.05 mills City plus 49.59 mills School District Total 82.64 mills FY 2011 Tax Rate: 41.23 mills City plus 49.59 mills School District Total 90.82 mills</p>
Business Privilege Tax	\$10.1			<p>FY 2010 Base FY 2010 Estimated Actual : \$376.6 FY 2010 Actual: \$364.7 Decrease: (\$11.9)</p> <p>FY 2010 to FY 2011 Base Growth Rate: 5/10 Estimated Growth Rate: 0.15% Current Estimated Growth Rate: 3.5%</p> <p>FY 2010 Tax Rate: 1.415 mills on gross receipts and 6.45% of net income FY 2011 Tax Rate: 1.415 mills on gross receipts and 6.45% of net income</p>
Sales Tax	\$5.7			<p>FY 2010 Base FY 2010 Estimated Actual : \$199.8 FY 2010 Actual: \$207.3 Increase: \$7.5</p> <p>FY 2010 to FY 2011 Base Growth Rate: 5/10 Estimated Growth Rate: 1.5% Current Estimated Growth Rate: 3.2%</p> <p>FY 2010 Tax Rate: 2% effective October 8, 2009. FY 2011 Tax Rate: 2%</p>
Real Estate Transfer Tax		(\$1.4)		<p>FY 2010 Base FY 2010 Estimated Actual : \$118.7 FY 2010 Actual: \$119.2 Increase: \$0.5</p> <p>FY 2010 to FY 2011 Base Growth Rate: 5/10 Estimated Growth Rate: 5.4% Current Estimated Growth Rate: 0.5%</p> <p>FY 2010 Tax Rate: 3% FY 2011 Tax Rate: 3%</p>
Other Taxes	\$5.2			
Total Variance From TB Plan	\$39.3	(\$4.0)	\$35.3	
Difference between FY 2011 Adopted Budget and Target Budget Plan.		(\$25.7)		
Total Variance From Budget	\$13.6	(\$4.0)	\$9.6	

**QUARTERLY CITY MANAGERS REPORT
TAX REVENUE SUMMARY
GENERAL FUND**

FOR THE PERIOD ENDING DECEMBER 31, 2010
(000 Omitted)

Category	FY 10 Unaudited Actual	FISCAL YEAR 2011				FULL YEAR			
		YEAR TO DATE		Actual Over (Under) Target Budget	BUDGET		BUD. BUR. PROJECTION Over (Under)		
		Target Budget	Actual		Adopted Budget	Target Budget	Budget Bureau Projection	Budget Target Budget	
		<u>TAX REVENUES</u>							
Wage & Earnings Current Prior Total	1,102,285	549,907	554,594	4,687	1,112,772	1,119,635	1,137,888	25,116	18,253
	11,918	6,000	6,153	153	12,000	12,000	12,000	0	0
	1,114,203	555,907	560,747	4,840	1,124,772	1,131,635	1,149,888	25,116	18,253
Real Property Current Prior Total	364,313	21,199	19,130	(2,069)	457,534	451,359	451,238	(6,296)	(121)
	37,874	17,500	16,697	(803)	40,000	40,000	37,500	(2,500)	(2,500)
	402,187	38,699	35,827	(2,872)	497,534	491,359	488,738	(8,796)	(2,621)
Business Privilege Current Prior Total	329,275	30,340	30,238	(102)	350,162	331,708	340,800	(9,362)	9,092
	35,428	12,500	13,437	937	19,000	19,000	20,000	1,000	1,000
	364,703	42,840	43,675	835	369,162	350,708	360,800	(8,362)	10,092
Sales Current & Prior Total	207,113	122,888	124,874	1,986	241,892	241,763	247,510	5,618	5,747
	207,113	122,888	124,874	1,986	241,892	241,763	247,510	5,618	5,747
Real Estate Transfer Current & Prior Total	119,236	62,494	66,790	4,296	125,220	121,220	119,832	(5,388)	(1,388)
	119,236	62,494	66,790	4,296	125,220	121,220	119,832	(5,388)	(1,388)
Net Profits Parking Amusement Other TOTAL TAX REVENUE	14,506	2,507	2,695	188	12,667	11,913	17,103	4,436	5,190
	70,453	36,884	36,183	(701)	72,493	72,493	72,493	0	0
	21,850	11,259	9,737	(1,522)	21,103	21,103	21,103	0	0
	2,390	1,281	2,258	977	7,075	4,075	4,075	(3,000)	0
TOTAL TAX REVENUE		2,316,641	874,759	882,786	8,027	2,471,918	2,446,269	2,481,542	35,273
Analysis of City/PICA Wage, Earnings and Net Profits Tax									
City Wage & Earnings Tax PICA Wage & Earnings Tax Total Wage & Earnings Tax	1,114,203	555,907	560,747	4,840	1,124,772	1,131,635	1,149,888	25,116	18,253
	336,098	174,849	168,660	(6,189)	353,698	353,698	342,199	(11,499)	(11,499)
	1,450,301	730,756	729,407	(1,349)	1,478,470	1,485,333	1,492,087	13,617	6,754
City Net Profits Tax PICA Net Profits Tax Total Net Profits Tax	14,506	2,507	2,695	188	12,667	11,913	17,103	4,436	5,190
	7,188	2,275	2,222	(53)	8,188	8,188	3,289	(4,899)	(4,899)
	21,694	4,782	4,917	135	20,855	20,101	20,392	(463)	291
PICA Wage & Earnings Tax PICA Net Profits Tax Total PICA Wage, Earnings & Net less: PICA Net Debt Service equals: PICA City Account	336,098	174,849	168,660	(6,189)	353,698	353,698	342,199	(11,499)	(11,499)
	7,188	2,275	2,222	(53)	8,188	8,188	3,289	(4,899)	(4,899)
	343,286	177,124	170,882	(6,242)	361,886	361,886	345,488	(16,398)	(16,398)
	67,499	0	0	0	62,433	66,272	66,272	3,839	0
		275,787	177,124	170,882	(6,242)	299,453	295,614	279,216	(20,237)
									(16,398)

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, 2010

Amounts in Millions

Non-Tax Revenue	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons / Comments
Locally Generated Non-Tax				
- Division of Technology	\$4.0			Collection of FY10 Cable TV receipts
- Streets	\$6.0			Collection of FY10 Trash Fee receipts - \$5.0 million and Recycling Revenue - \$1.0 million
- Finance	\$5.9			Refund from Health Insurance Provider - \$5.0 million and Streets Sanitation Enforcement - \$0.9 million
- Revenue		(\$1.0)		Local share of gaming revenue
- Treasurer		(\$8.0)		Lower estimate of interest earnings than forecast
- Sheriff		(\$0.5)		Lower estimate of interest earnings than forecast
- First Judicial District		(\$1.0)		Lower estimate of traffic fines
Other Governments				
- PICA City Account		(\$16.4)		Adjustment of City / PICA wage tax allocation
- Human Services	\$51.1			Collection of prior year billings
- Finance	\$1.8			State pension aid higher than forecast
- Other	\$8.2			Expected funding from the School District for the Office of Property Assessment and from the FEMA/PEMA for snow removal in FY10
Total Variance From TB Plan	\$77.0	(\$26.9)	\$50.1	
Difference between FY 2011 Adopted Budget and Target Budget Plan.	(\$34.3)			
Total Variance From Budget	\$42.7	(\$26.9)	\$15.8	
Other Revenue Sources and Adjustments	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons / Comments
Net Revenue from Other Funds		(\$1.1)		
Net Adjustments - Prior Years				
TOTAL OTHER SOURCES	\$0.0	(\$1.1)	(\$1.1)	

TABLE R-4
QUARTERLY CITY MANAGERS REPORT
NON - TAX REVENUE SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2010
(000 omitted)

Category	FY 10 Unaudited Actual	YEAR TO DATE			Actual Over (Under) Target Budget	FISCAL YEAR 2011			
		Target Budget	Actual	Adopted Budget		FULL YEAR			
						Target Budget	Current Projection	Current Projection Over (Under) Budget	
LOCAL NON - TAX REVENUES									
Office of Technology	13,796	9,050	13,622	4,572	18,660	22,660	4,000	4,000	
Cable TV Franchise Fees	12,452	8,750	13,446	4,696	17,550	21,550	4,000	4,000	
Telephone Commissions	1,270	250	113	(137)	1,000	1,000	0	0	
Other	74	50	63	13	110	110	0	0	
Police	3,526	2,400	4,446	2,046	4,770	4,770	0	0	
Streets	6,363	8,950	9,378	428	21,010	22,026	7,016	6,000	
San. Collection Fee-PHA	1,602	750	762	12	1,500	1,500	0	0	
Survey Charges	1,085	600	458	(142)	1,250	1,250	0	0	
Recycling Revenue	120	1,000	2,099	1,099	1,000	2,000	2,000	1,000	
Commercial Property Collection Fee	227	5,000	4,048	(952)	14,031	19,031	5,016	5,000	
Other	3,329	1,600	2,011	411	3,245	3,245	0	0	
Fire	34,633	18,600	16,241	(2,359)	37,200	37,200	0	0	
Emergency Medical Service Fees	34,111	18,450	15,965	(2,485)	36,900	36,900	0	0	
Other	522	150	276	126	300	300	0	0	
Public Health (1)	13,653	6,200	7,034	834	12,332	12,332	0	0	
Parks & Recreation	1,547	600	636	36	709	709	0	0	
Public Property	8,869	3,800	4,069	269	8,485	8,485	0	0	
PATCO. Lease Payment	2,973	0	0	0	3,285	3,285	0	0	
Rent from Real Estate	811	300	284	(16)	600	600	0	0	
Sale/Lease of Capital Assets	3,456	2,500	2,407	(93)	2,500	2,500	0	0	
Other	1,629	1,000	1,378	378	2,100	2,100	0	0	
Human Services (1)	4,209	2,500	3,054	554	5,000	5,000	0	0	
Licenses & Inspections	44,460	16,610	16,408	(202)	43,219	43,184	(35)	(35)	
Records	15,955	8,985	8,045	(940)	17,970	17,970	0	0	
Recording of Legal Instruments	10,541	5,700	5,363	(337)	11,400	11,400	0	0	
Other	5,414	3,285	2,682	(603)	6,570	6,570	0	0	
Finance	15,656	5,974	12,663	6,690	12,517	18,397	5,880	5,880	
Burglar Alarm Fees & Licenses	4,735	2,289	2,453	165	4,577	4,577	0	0	
Solid Waste Code Violations (SWEEP)	3,718	1,435	2,632	1,197	2,870	3,750	880	880	
Employee Health Benefit Charges	1,169	750	551	(199)	2,090	2,090	0	0	
Other	6,034	1,500	7,027	5,527	2,980	7,980	5,000	5,000	
Revenue	3,265	250	441	191	7,400	6,400	(1,000)	(1,000)	
Non-Profit Contribution Program	2,090	0	10	10	2,950	2,950	0	0	
Casino Gaming Fees	0	0	0	0	4,000	3,000	(1,000)	(1,000)	
Other	1,175	250	431	181	450	450	0	0	
City Treasurer	3,905	4,050	4,081	31	12,826	4,826	(8,000)	(8,000)	
Interest Earnings	3,368	3,750	3,897	147	12,226	4,226	(8,000)	(8,000)	
Other	537	300	184	(116)	600	600	0	0	
Clerk of Quarter Sessions	8,577	4,000	3,577	(423)	8,025	8,025	0	0	
Register of Wills	3,582	2,000	1,820	(180)	4,194	4,194	0	0	
Sheriff	7,340	4,000	3,373	(627)	9,550	9,050	(500)	(500)	
First Judicial District	31,050	17,350	15,355	(1,995)	35,050	34,050	(1,000)	(1,000)	
Court Costs, Fees and Charges	20,437	10,250	10,522	272	20,500	20,500	0	0	
Code Violation Fines	1,516	1,600	706	(894)	3,250	3,250	0	0	
Moving Violation Fines (Traffic Court)	8,887	5,000	4,065	(935)	10,250	9,250	(1,000)	(1,000)	
Other	210	500	62	(438)	1,050	1,050	0	0	
All Other	8,973	4,500	6,546	2,046	9,359	9,361	124	122	
TOTAL LOCAL NON - TAX REVENUE	229,359	119,818	130,789	10,971	268,276	269,284	5,467	5,467	

(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, 2010
(000 omitted)

Category	FY 10 Unaudited Actual	YEAR TO DATE			FISCAL YEAR 2011				
		Target Budget	Actual	Actual Over (Under) Target Budget	Adopted Budget	Target Budget	FULL YEAR		
							Current Projection	Current Projection	
									Budget
OTHER GOVERNMENTS									
PICA City Account (1)	300,787	149,750	143,024	(6,726)	299,453	295,614	279,216	(20,237)	(16,398)
Police	8,793	0	24	24	2,350	2,350	2,350	0	0
State Reimbursement-Police Training	3,837	0	24	24	2,350	2,350	2,350	0	0
State Reimbursement-Police on Patrol	4,956	0	0	0	0	0	0	0	0
Public Health (2)	50,817	29,400	33,821	4,421	58,800	58,800	58,800	0	0
Public Property	18,000	0	0	0	18,000	18,000	18,000	0	0
PGW Rental	18,000	0	0	0	18,000	18,000	18,000	0	0
Human Services (2)	487,311	273,500	285,416	11,916	525,904	495,456	546,554	20,650	51,098
Finance	147,552	147,302	149,186	1,884	149,371	148,341	150,162	791	1,821
State Pension Fund Aid (Act 205)	59,194	60,000	61,821	1,821	60,000	60,000	61,821	1,821	1,821
State Wage Tax Relief Funding	86,271	86,277	86,277	0	87,307	86,277	86,277	(1,030)	0
State Police Fines	987	500	484	(16)	1,000	1,000	1,000	0	0
Other	1,100	525	604	79	1,064	1,064	1,064	0	0
Revenue	33,812	21,005	22,337	1,332	32,010	32,010	32,010	0	0
Parking Violation Fines (Net PPA)	33,711	21,000	22,336	1,336	32,000	32,000	32,000	0	0
Other	101	5	1	(4)	10	10	10	0	0
City Treasurer	5,062	3,500	3,646	146	5,475	5,475	5,200	(275)	(275)
Retail Liquor License	1,153	0	48	48	1,200	1,200	1,200	0	0
State Utility Tax Refund	3,909	3,500	3,598	98	4,275	4,275	4,000	(275)	(275)
Commerce-Convention Center Offset	1,659	0	0	0	0	0	0	0	0
First Judicial District	16,234	12,138	12,526	389	15,390	15,390	15,372	(18)	(18)
State Reimbursement-Intensive Probation	5,141	3,088	3,505	418	6,175	6,175	6,175	0	0
State Reimbursement-County Court Costs	8,882	8,900	8,882	(18)	8,900	8,900	8,882	(18)	(18)
Other	2,211	150	139	(11)	315	315	315	0	0
All Other	6,554	7,900	7,379	(521)	8,875	8,875	17,320	8,445	8,445
TOTAL OTHER GOVERNMENTS	1,076,381	644,495	657,359	12,865	1,115,628	1,080,311	1,124,984	9,356	44,673

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

(2) See Table R-5 for detail.

Summary Table R-5
QUARTERLY CITY MANAGERS REPORT
Summary of Revenue
Dept. of Human Services/Dept. of Public Health
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2010
(000 omitted)

AGENCY AND REVENUE SOURCE	FY 10 Unaudited Actual	FY 11 Adopted Budget	FY 11 Target Budget	FY 11 Current Estimate	Increase/ (Decrease) vs Target
PUBLIC HEALTH					
Local Non-Tax Revenue:					
Payments for Patient Care	8,284	7,455	7,455	7,455	0
Pharmacy Fees	2,586	2,000	2,000	2,000	0
Environmental User Fees	1,851	2,200	2,200	2,200	0
Other	932	677	677	677	0
Sub-Total Local Non-Tax	13,653	12,332	12,332	12,332	0
Revenue from Other Governments:					
State:					
County Health	10,872	10,866	10,866	10,866	0
Medical Assistance-Outpatient (Health Centers)	1,351	4,436	4,436	4,436	0
Medical Assistance-Nursing Home	15,317	15,258	15,258	15,258	0
Federal:					
Medicare-Outpatient (Health Centers)	1,908	2,422	2,422	2,422	0
Medicare-Home Care (Nursing Home)	1,376	1,700	1,700	1,700	0
Medical Assistance-Outpatient (Health Centers)	1,656	5,420	5,420	5,420	0
Medical Assistance-Nursing Home	18,137	18,649	18,649	18,649	0
Summer Food Inspection	0	49	49	49	0
Sub-Total Other Governments	50,617	58,800	58,800	58,800	0
TOTAL, PUBLIC HEALTH	64,270	71,132	71,132	71,132	0
HUMAN SERVICES					
Local Non-Tax Revenue:					
Payments for Child Care - S.S.I.	3,820	4,500	4,500	4,500	0
Other	389	500	500	500	0
Sub-Total Local Non-Tax	4,209	5,000	5,000	5,000	0
Revenue from Other Governments:					
State:					
Act 148 Reimbursement - Current Year	315,080	390,111	370,928	312,010	(58,918)
Act 148 Reimbursement - Prior Year	46,599	0	0	43,157	43,157
Act 148 Overmatch	13,897	0	0	15,762	15,762
Federal:					
Title IV-B Reimbursement	2,735	2,735	2,735	2,735	0
T.A.N.F. - Current Year	5,796	30,205	30,205	25,311	(4,894)
T.A.N.F. - Prior Year	0	0	0	24,409	24,409
Title IV-E Reimbursement - Current Year	46,513	105,588	91,588	68,858	(22,730)
Title IV-E Reimbursement - Prior Year	56,691	0	0	54,312	54,312
Sub-Total Other Governments	487,311	528,639	495,456	546,554	51,098
TOTAL, HUMAN SERVICES	491,520	533,639	500,456	551,554	51,098

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2010

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, 2010

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

(Amounts in Millions)

Department/Cost Center	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance From TB Plan	"TB Plan": Target Budget Plan Adopted During FY 2011 for FY 2011 Reasons/Comments
Auditing		(\$0.6)		Forensic and citywide audits
City Commissioners		(\$0.1)		Special election
District Attorney		(\$1.4)		Personal Services cost higher than targeted.
Employee Benefits		(\$15.0)		Unemployment Comp (\$2.5 million, Pension (\$12.5 million)
First Judicial District		(\$0.1)		Clerk Qtr. Sessions legal fees
		(\$5.5)		Appropriate additional revenues
		(\$1.1)		Counsel and juror fee shortfall
Fire		(\$2.2)		Overtime
Legal Services		(\$0.7)		Defender Assoc. increased medical costs.
Miscellaneous		(\$0.2)		Payroll, HRIS Support
Office of Property Assessment		(\$1.7)		Fund former School District employees, full valuation consultant, and operational assessment.
Police		(\$2.4)		Overtime
Public Property		(\$0.3)		Fukll funding of space rentals.
Revenue		(\$0.5)		E -Tides online tax filing system
Streets		(\$2.6)		LED lights, road salt
Streets - Sanitation		(\$6.8)		Contracted snow removal
Sheriff		(\$1.2)		Personal Services cost higher than targeted.
TOTAL VARIANCE FROM TARGET BUDGET PLAN	\$0.0	(\$42.4)	(\$42.4)	
Difference between FY2011 Adopted Budget and FY2011 Target Budget Plan Obligations	\$65.0		\$65.0	
	Forecast Better Than Budget	Forecast Worse Than Budget	Net Variance From Budget	
TOTAL VARIANCE FROM BUDGET	\$65.0	(\$42.4)	\$22.6	

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

TABLE O-2
QUARTERLY CITY MANAGER'S REPORT
DEPARTMENTAL OBLIGATIONS SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING DECEMBER 31, 2010

DEPARTMENT	FY 10 ACTUAL	YEAR TO DATE			ACTUAL (OVER) UNDER TARGET BUDGET		FISCAL YEAR 2011		FULL YEAR		CURRENT PROJECTION (OVER) UNDER ADOPTED BUDGET TARGET	
		TARGET BUDGET PLAN	ACTUAL	ACTUAL	ORIGINAL ADOPTED BUDGET	ORIGINAL TARGET BUDGET	CURRENT PROJECTION	CURRENT PROJECTION	ADOPTED BUDGET	TARGET		
Art Museum Subsidy	2,300,000	2,300,000	2,300,000	0	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	0	0	
Atwater Kent Museum	298,059	148,315	120,001	29,314	29,314	248,630	248,630	248,630	248,630	0	0	
Auditing (City Controller's Office)	7,408,017	3,656,616	3,575,520	81,096	81,096	7,291,566	7,236,052	7,878,052	7,878,052	(586,486)	(642,000)	
Board of Building Standards	61,283	33,789	30,768	3,021	3,021	71,601	71,601	71,601	71,601	0	0	
Board of Ethics	705,545	387,516	326,654	60,862	60,862	810,000	810,000	810,000	810,000	0	0	
Board of L & I Review	127,040	76,955	62,458	14,497	14,497	155,721	155,721	155,721	155,721	0	0	
Board of Revision of Taxes	7,463,012	1,686,752	1,609,921	76,831	76,831	6,502,559	6,502,559	2,084,029	2,084,029	4,418,530	4,418,530	
Camp William Penn	100,448	0	0	0	0	0	0	0	0	0	0	
City Commissioners (Election Board)	9,021,144	4,323,184	4,772,367	(449,183)	(449,183)	8,794,177	8,794,177	8,871,677	8,871,677	(77,500)	(77,500)	
City Council	13,373,484	7,524,486	7,279,744	244,742	244,742	15,048,972	15,048,972	15,048,972	15,048,972	0	0	
City Planning Commission	2,904,020	1,286,083	1,082,620	203,463	203,463	2,551,249	2,257,200	2,257,200	2,257,200	294,049	294,049	
City Representative	906,162	193,134	688,764	(495,630)	(495,630)	945,591	907,767	907,767	907,767	37,824	37,824	
City Treasurer	647,559	429,861	431,602	(1,741)	(1,741)	904,699	904,699	904,699	904,699	0	0	
Civil Service Commission	154,111	98,600	94,408	4,192	4,192	170,309	170,309	170,309	170,309	0	0	
Clerk of Quarter Sessions	4,509,567	1,041,520	924,902	116,618	116,618	4,549,313	4,367,341	2,124,813	2,124,813	4,549,313	4,367,341	
Commerce	3,148,757	0	0	0	0	2,190,276	2,124,813	2,124,813	2,124,813	65,463	65,463	
Commerce-Economic Stimulus	0	0	0	0	0	1,452,386	1,372,143	1,372,143	1,372,143	80,243	80,243	
Community College Subsidy	26,467,924	25,409,207	25,409,207	0	0	26,487,924	25,409,207	25,409,207	25,409,207	1,058,717	1,058,717	
Convention Center Subsidy	24,171,817	15,000,000	15,000,000	0	0	15,000,000	15,000,000	15,000,000	15,000,000	0	0	
District Attorney	30,071,519	15,689,285	15,273,472	415,813	415,813	29,062,121	29,062,121	30,462,121	30,462,121	(1,400,000)	(1,400,000)	
Division of Technology	38,521,370	36,365,962	36,365,962	0	0	67,432,032	63,582,751	63,582,751	63,582,751	3,849,281	3,849,281	
Falmouth Park	12,504,253	0	0	0	0	0	0	0	0	0	0	
Finance	15,895,412	8,013,318	7,878,639	134,679	134,679	12,171,642	11,703,760	12,629,052	12,629,052	(457,410)	(925,292)	
Finance - Contribution to the School District	38,540,000	0	0	0	0	38,600,000	38,600,000	38,600,000	38,600,000	0	0	
Finance - Employee Benefits	829,855,069	307,479,156	307,479,156	0	0	964,887,316	964,887,316	979,887,316	979,887,316	(15,000,000)	(15,000,000)	
Employee Disability	50,256,169	31,885,061	31,885,061	0	0	54,031,478	54,031,478	54,031,478	54,031,478	0	0	
FICA	65,177,998	33,554,336	33,554,336	0	0	70,227,016	70,227,016	70,227,016	70,227,016	0	0	
Flex Cash Payments	778,134	781,832	781,832	0	0	1,000,000	1,000,000	1,000,000	1,000,000	0	0	
Group Legal	4,140,577	2,036,957	2,036,957	0	0	4,425,000	4,425,000	4,425,000	4,425,000	0	0	
Group Life Insurance	7,703,547	3,849,744	3,849,744	0	0	7,600,000	7,600,000	7,600,000	7,600,000	0	0	
Health / Medical	349,697,600	171,877,498	171,877,498	0	0	369,977,854	369,977,854	356,844,854	356,844,854	13,133,000	13,133,000	
Pension	250,009,741	46,153,895	46,153,895	0	0	381,363,000	381,363,000	393,863,000	393,863,000	(12,500,000)	(12,500,000)	
Pension Obligation Bonds	96,719,881	14,749,208	14,749,208	0	0	98,615,000	98,615,000	98,615,000	98,615,000	0	0	
Tool Allowance	94,600	120,100	120,100	0	0	100,000	100,000	100,000	100,000	0	0	
Unemployment Compensation	5,276,822	2,470,525	2,470,525	0	0	2,547,968	2,547,968	5,047,968	5,047,968	(2,500,000)	(2,500,000)	
Anticipated Workforce Savings (1)	0	0	0	0	0	(25,000,000)	(25,000,000)	(11,867,000)	(11,867,000)	(13,133,000)	(13,133,000)	
Finance - PGW Rental Reimbursement	18,000,000	0	0	0	0	18,000,000	18,000,000	18,000,000	18,000,000	0	0	
Fire	188,887,804	92,584,433	93,561,128	(976,695)	(976,695)	188,762,090	188,762,090	190,998,695	190,998,695	(2,236,605)	(2,236,605)	
First Judicial District	107,227,069	52,270,266	53,417,171	(1,146,905)	(1,146,905)	99,096,983	99,096,983	110,113,478	110,113,478	(11,016,495)	(11,016,495)	
Common Pleas Court	72,394,299	37,260,919	36,726,859	534,060	534,060	67,641,149	67,616,450	78,657,644	78,657,644	(11,041,194)	(11,041,194)	
Municipal Court	8,338,567	3,349,765	3,850,028	(500,263)	(500,263)	7,135,370	7,150,328	7,135,370	7,135,370	14,958	14,958	
Office of the Exec. Administrator	21,409,770	9,329,113	10,321,526	(992,413)	(992,413)	19,382,250	19,561,040	19,382,250	19,382,250	178,790	178,790	
Traffic Court	5,084,433	2,330,469	2,518,758	(188,289)	(188,289)	4,938,214	4,769,165	4,938,214	4,938,214	0	0	
Fleet Management	44,600,981	23,580,877	24,769,799	(1,188,922)	(1,188,922)	47,437,489	45,539,989	45,539,989	45,539,989	1,897,500	1,897,500	
Fleet Management - Vehicle Purchases	2,722,425	2,035,923	2,841,521	(805,598)	(805,598)	4,000,000	4,000,000	4,000,000	4,000,000	0	0	
Free Library	32,481,012	16,331,925	16,163,802	168,123	168,123	32,968,362	32,968,362	32,968,362	32,968,362	16,158	16,158	
Historical Commission	386,824	181,687	174,670	7,017	7,017	403,942	387,784	387,784	387,784	16,158	16,158	
Hero Award	42,500	35,000	35,000	0	0	25,000	37,000	35,000	35,000	(10,000)	(10,000)	
Human Relations Commission	1,983,420	845,798	920,794	(74,996)	(74,996)	2,066,937	1,984,259	1,984,259	1,984,259	82,678	82,678	
Human Services	561,082,074	478,423,825	440,477,723	37,946,102	37,946,102	576,365,473	564,365,506	564,365,506	564,365,506	11,999,967	11,999,967	
Administration & Management	14,668,443	7,991,374	7,564,470	426,904	426,904	13,663,833	14,057,428	14,057,428	14,057,428	(393,595)	(393,595)	
Contract Admin. & Program Evaluation	5,181,731	3,059,840	3,042,745	17,095	17,095	5,783,734	5,864,055	5,864,055	5,864,055	(80,321)	(80,321)	
Juvenile Justice Services	137,511,378	121,236,131	102,224,440	19,011,691	19,011,691	140,067,590	140,099,090	140,099,090	140,099,090	(31,500)	(31,500)	
Children & Youth (Child Welfare)	325,837,422	271,277,740	252,567,918	18,709,822	18,709,822	334,666,728	324,652,391	324,652,391	324,652,391	10,014,339	10,014,339	
Community Based Prevention Services	77,883,100	74,858,740	75,078,150	(219,410)	(219,410)	82,183,588	79,692,544	79,692,544	79,692,544	2,491,044	2,491,044	

(1) Target Budget and Current Projection columns reflect anticipated savings from I.A.F.F., D.C. 33 and D.C. 47.

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

(1) Target Budget and Current Projection columns reflect anticipated savings from I.A.F.F., D.C. 33 and D.C. 47.

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TABLE O-2
QUARTERLY CITY MANAGER'S REPORT
DEPARTMENTAL OBLIGATIONS SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING DECEMBER 31, 2010

DEPARTMENT	FY 10 ACTUAL	YEAR TO DATE				FISCAL YEAR 2011				FULL YEAR			
		TARGET BUDGET PLAN	ACTUAL		ACTUAL (OVER) UNDER TARGET BUDGET	ORIGINAL ADOPTED BUDGET	ORIGINAL TARGET BUDGET	CURRENT PROJECTION	CURRENT ADOPTED BUDGET	CURRENT PROJECTION (OVER) UNDER			
			ACTUAL	TARGET						TARGET	TARGET		
Indemnities	32,718,289	18,404,077	20,213,433	(1,809,357)	42,000,000	36,808,153	35,995,361	6,004,639	812,792	0			
Law	17,889,976	9,217,759	10,072,070	(854,311)	18,665,480	17,918,861	17,918,861	746,619	0	0			
Legal Services Incl. Defender Association	35,941,187	36,616,187	35,941,187	675,000	35,941,187	35,941,187	36,616,187	(675,000)	(675,000)	0			
Licenses & Inspections	22,696,814	11,408,897	10,009,151	1,399,746	23,068,925	22,146,168	22,146,168	922,757	0	0			
Managing Director (MDO)	16,471,347	7,839,945	8,343,505	(503,560)	17,983,836	16,287,057	16,413,517	1,570,319	(126,460)	0			
Mayor	3,597,579	1,752,318	1,903,336	(151,018)	3,838,884	3,639,665	3,639,665	199,219	0	0			
Mayor - Office of Arts and Culture	3,943,042	2,442,790	2,443,187	(397)	3,905,113	2,545,113	2,545,113	1,360,000	0	0			
Mayor - Office of the Inspector General	1,145,973	612,817	572,153	40,664	1,379,677	1,281,451	1,281,451	98,226	0	0			
Mayor - Office of Labor Relations	523,171	231,246	225,738	5,508	523,350	502,416	502,416	20,934	0	0			
Mayor - Scholarships	193,305	100,000	197,600	(97,600)	200,000	200,000	200,000	0	0	0			
Mayor's Office of Community Services		0	0	0	0	0	0	0	0	0			
Mayor's Office of Transportation	482,014	239,070	323,194	(84,124)	500,000	480,000	480,000	20,000	0	0			
Mural Arts Program	973,182	742,000	705,408	36,592	1,000,000	960,000	960,000	40,000	0	0			
Off. of Behavioral Hlth./Mental Retard. Svcs.	14,238,870	13,440,091	13,149,511	290,580	14,271,572	14,271,572	14,271,572	0	0	0			
Office of Housing and Comm. Developmnt.	2,800,000	1,746,500	1,746,500	0	2,800,000	1,820,000	1,820,000	980,000	0	0			
Office of Human Resources	4,047,043	2,442,355	2,330,569	111,786	5,185,757	4,978,327	5,055,127	130,630	(76,800)	0			
Office of Property Assessment	0	2,038,864	1,999,025	0	0	0	0	6,108,530	(6,108,530)	0			
Office of Supportive Housing	38,386,664	32,980,581	32,280,866	699,715	38,473,558	36,466,253	36,466,253	2,007,305	0	0			
Parks and Recreation	32,802,685	25,178,661	25,904,333	(725,672)	49,828,904	44,787,749	44,787,748	5,041,156	1	0			
Police	528,853,734	254,796,375	262,753,910	(7,957,535)	538,403,280	527,635,215	530,035,214	8,368,066	(2,399,999)	0			
Prisons	233,814,188	166,816,817	143,620,398	23,196,419	234,139,870	233,139,870	233,139,870	1,000,000	0	0			
Procurement	4,397,299	2,076,624	2,120,333	(43,709)	4,238,574	4,151,574	4,151,574	87,000	0	0			
Public Health	111,098,894	85,777,871	86,393,926	(616,255)	113,962,348	113,724,556	113,724,556	237,792	0	0			
Ambulatory Health Services	47,575,939	30,854,412	32,220,615	(1,366,203)	45,565,395	44,660,603	44,660,603	924,792	0	0			
Early Childhood, Youth & Women's Health	1,408,376	757,207	685,039	72,168	1,694,245	1,694,245	1,694,245	0	0	0			
Phila. Nursing Home	36,684,477	38,122,296	37,967,781	154,515	40,477,775	40,377,775	40,377,775	100,000	0	0			
Environmental Protection Services	8,764,792	3,206,300	6,058,384	(2,852,084)	9,125,520	6,272,520	6,272,520	2,853,000	0	0			
Administration and Support Svcs	7,545,382	7,713,927	3,520,567	4,193,360	7,461,292	11,186,792	11,186,792	(3,725,500)	0	0			
Medical Examiner's Office	3,986,979	2,366,907	2,422,191	(55,284)	4,124,030	4,124,030	4,124,030	0	0	0			
Infectious Disease Control	5,132,949	2,756,622	3,519,349	(782,727)	5,494,091	5,408,591	5,408,591	85,500	0	0			
Public Property	51,545,939	28,896,458	27,158,946	1,737,512	51,027,711	53,227,711	53,227,711	(2,200,000)	0	0			
Public Property - SEPTA Subsidy	64,164,000	32,939,000	32,164,000	775,000	65,878,000	65,878,000	65,878,000	0	0	0			
Public Property - Space Rentals	15,039,531	15,421,472	15,046,911	374,561	15,083,108	15,083,108	15,421,472	(338,364)	(338,364)	0			
Public Property - Utilities	32,537,690	32,890,000	32,885,393	4,607	32,890,000	32,890,000	32,890,000	0	0	0			
Records	5,194,997	2,413,952	2,183,572	230,380	4,009,212	4,009,212	4,009,212	0	0	0			
Refunds	781	119,000	22	118,978	250,000	238,000	127,500	122,500	110,500	0			
Register of Wills	3,208,695	1,649,742	1,586,340	63,402	3,399,278	3,399,278	3,399,278	0	0	0			
Revenue	16,399,279	7,622,696	7,319,397	303,299	15,049,812	15,049,812	15,538,009	(488,197)	(488,197)	0			
Sheriff	15,261,499	6,727,571	7,028,086	(300,515)	13,088,657	13,088,657	14,288,657	(1,200,000)	(1,200,000)	0			
Sinking Fund (Debt Service)	185,464,327	107,047,918	107,047,918	0	211,035,690	211,035,690	211,035,690	0	0	0			
Streets	38,117,652	12,760,554	11,681,055	1,079,499	25,157,311	25,157,311	34,562,311	(9,405,000)	(9,405,000)	0			
Engineering Design & Surveying	5,034,316	2,362,310	2,127,635	234,675	5,005,996	5,005,996	5,005,996	0	0	0			
General Support	4,432,047	1,524,642	1,425,270	99,372	3,040,160	3,040,160	3,040,160	0	0	0			
Highways	22,699,160	5,258,574	4,592,492	666,082	11,191,498	11,191,498	19,891,498	(8,700,000)	(8,700,000)	0			
Street Lighting	2,326,339	1,599,678	1,593,296	(33,618)	2,327,329	2,327,329	2,327,329	0	0	0			
Traffic Engineering	3,625,790	2,055,350	1,942,362	112,988	3,592,328	3,592,328	4,297,328	(705,000)	(705,000)	0			
Streets - Sanitation	92,238,646	65,995,290	62,710,924	3,284,366	88,033,157	89,533,157	89,533,157	(1,500,000)	(1,500,000)	0			
Witness Fees	104,142	85,759	89,050	(3,291)	171,518	171,518	171,518	0	0	0			
Youth Commission	85,281	48,000	34,993	13,007	100,000	96,000	96,000	4,000	0	0			
Zoning Board of Adjustment	310,775	177,873	159,002	18,871	377,871	362,756	362,756	15,115	0	0			
Zoning Code Commission	467,542	386,157	369,002	17,155	500,000	480,000	480,000	20,000	0	0			
TOTAL GENERAL FUND	3,653,725,713	2,089,517,560	2,033,781,717	55,735,843	3,853,096,000	3,788,081,114	3,830,449,587	22,646,413	(42,368,473)	0			

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

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FOR THE PERIOD ENDING DECEMBER 31, 2010

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

FOR THE PERIOD ENDING DECEMBER 31, 2010

Department / Category	FISCAL YEAR 2011										
	FY 08 Year End Actual	FY 09 Year End Actual	FY 10 Year End Actual	YEAR TO DATE			FULL YEAR				
				Target Budget Plan	Actual	Actual (Over) Under Target Budget	Adopted Budget	Original Target Budget	Year End Departmental Projection	Departmental Projection	
										Adopted Budget	Target Budget
Capital Program Office, Mayor - Full-Time Positions Class 100 Total Oblig./Approp. Class 100 Overtime Oblig./Approp.	21 1,358,012 23,425	24 2,004,347 4,575	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
City Commissioners Full-Time Positions Class 100 Total Oblig./Approp. Class 100 Overtime Oblig./Approp.	91 5,656,970 1,119,682	100 6,081,795 1,122,061	102 5,858,757 847,165	88 2,681,700 409,736	98 2,615,178 382,695	(10) 66,522 27,041	88 5,511,210 890,423	88 5,511,210 921,423	98 5,542,210 921,423	(10) (31,000) (31,000)	(10) (31,000) (31,000)
City Council Full-Time Positions Class 100 Total Oblig./Approp. Class 100 Overtime Oblig./Approp.	192 11,747,063 0	185 12,291,886 0	176 11,916,408 0	195 6,141,919 0	174 5,649,866 0	21 492,053 0	195 12,283,837 0	195 12,283,837 0	195 12,283,837 0	0 0 0	0 0 0
City Planning Commission Full-Time Positions Class 100 Total Oblig./Approp. Class 100 Overtime Oblig./Approp.	44 2,990,671 0	42 2,885,063 168	40 2,745,493 0	38 1,225,982 0	34 1,005,146 0	4 220,836 0	38 2,425,995 0	37 2,136,956 0	38 2,136,956 0	0 289,039 0	(1) 0 0
City Representative Full-Time Positions Class 100 Total Oblig./Approp. Class 100 Overtime Oblig./Approp.	0 0 0	6 387,224 11,393	7 329,524 0	7 163,722 0	7 161,528 0	0 2,194 0	7 338,082 0	7 338,082 0	7 338,082 0	0 0 0	0 0 0
City Treasurer Full-Time Positions Class 100 Total Oblig./Approp. Class 100 Overtime Oblig./Approp.	11 637,361 8,625	11 556,470 9,987	11 619,313 996	13 375,800 0	12 324,105 0	1 51,695 0	14 745,937 0	14 745,937 0	14 745,937 0	0 0 0	0 0 0
Civil Service Commission Full-Time Positions Class 100 Total Oblig./Approp. Class 100 Overtime Oblig./Approp.	2 122,147 0	2 139,532 0	2 128,307 0	2 68,600 0	2 64,564 0	0 4,036 0	2 139,309 0	2 139,309 0	2 139,309 0	0 0 0	0 0 0

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

FOR THE PERIOD ENDING DECEMBER 31, 2010

Department / Category	FY 08 Year End Actual	FY 09 Year End Actual	FY 10 Year End Actual	YEAR TO DATE				FISCAL YEAR 2011				
				Target Budget Plan	Actual	Actual (Over) Under	Target Budget	Adopted Budget	Original Target Budget	Year End Departmental Projection	Departmental Projection	
											Adopted Budget	Target Budget
Clerk of Quarter Sessions												
Full-Time Positions	117	110	106	0	0	0	0	115	0	0	115	0
Class 100 Total Oblig./Approp.	4,807,963	4,881,702	4,445,754	0	0	0	0	4,471,844	4,292,970	0	4,471,844	4,292,970
Class 100 Overtime Oblig./Approp.	273,562	163,348	118,277	0	0	0	0	250,000	0	0	250,000	0
Commerce												
Full-Time Positions	13	23	24	25	24	1	25	25	25	25	0	0
Class 100 Total Oblig./Approp.	1,052,506	1,299,648	1,431,917	857,257	653,961	203,296	1,817,402	1,761,678	1,761,678	1,761,678	55,724	0
Class 100 Overtime Oblig./Approp.	18,023	0	0	0	1,066	(1,066)	0	0	0	1,066	(1,066)	(1,066)
District Attorney												
Full-Time Positions	437	441	410	429	426	3	421	428	428	426	(5)	2
Class 100 Total Oblig./Approp.	29,774,477	29,456,083	29,075,731	14,319,358	13,450,644	868,714	26,914,328	26,914,328	26,914,328	28,314,328	(1,400,000)	(1,400,000)
Class 100 Overtime Oblig./Approp.	167,534	174,690	153,796	65,746	44,661	21,085	175,000	175,000	175,000	153,916	21,084	21,084
Division of Technology												
Full-Time Positions	141	146	174	268	264	4	283	283	283	265	18	18
Class 100 Total Oblig./Approp.	9,834,660	8,959,109	10,540,202	8,723,171	8,723,171	0	17,514,280	17,514,280	17,514,280	17,514,280	0	0
Class 100 Overtime Oblig./Approp.	268,625	134,528	563,629	262,065	286,111	(24,046)	334,438	535,000	535,000	394,703	(60,265)	140,297
Fairmount Park												
Full-Time Positions	156	159	155	0	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	9,255,784	8,757,179	8,675,357	0	0	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	1,762,220	1,329,249	1,741,485	0	0	0	0	0	0	0	0	0
Finance												
Full-Time Positions	170	143	141	144	140	4	144	144	144	146	(2)	(2)
Class 100 Total Oblig./Approp.	10,337,578	10,598,489	9,559,489	3,824,344	3,568,693	255,651	7,799,767	7,588,274	7,588,274	7,588,274	211,493	0
Class 100 Overtime Oblig./Approp.	16,631	14,037	6,222	5,126	3,914	1,212	17,000	10,000	10,000	10,000	7,000	0
Fire												
Full-Time Positions	2,326	2,259	2,187	2,166	2,149	17	2,327	2,237	2,237	2,247	80	(10)
Class 100 Total Oblig./Approp.	169,912,740	169,950,366	169,463,842	83,304,857	84,371,814	(1,066,957)	169,151,934	169,403,781	169,403,781	171,603,781	(2,451,847)	(2,200,000)
Class 100 Overtime Oblig./Approp.	23,708,740	20,521,021	19,490,200	13,939,616	14,634,893	(695,277)	19,294,000	21,745,847	21,745,847	24,854,962	(5,560,962)	(3,109,115)

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

FOR THE PERIOD ENDING DECEMBER 31, 2010

Department / Category	FISCAL YEAR 2011									
	YEAR TO DATE					FULL YEAR				
	FY 08		FY 09		FY 10		Actual		Original	
	Year End	Actual	Year End	Actual	Year End	Actual	Target Budget	(Over) Under	Target Budget	Target Budget
First Judicial District										
Full-Time Positions	1,970	1,898	1,898	1,756	1,756	35	1,888	1,888	1,888	0
Class 100 Total Oblig./Approp.	91,950,443	90,353,679	90,353,679	81,332,197	81,332,197	186,897	39,994,128	39,907,231	75,934,061	(9,627,147)
Class 100 Overtime Oblig./Approp.	201,814	126,110	126,110	76,951	76,951	(3,909)	143,033	146,942	306,000	0
Traffic Court										
Full-Time Positions	129	121	121	120	120	0	120	120	120	0
Class 100 Total Oblig./Approp.	4,631,005	4,846,053	4,846,053	4,578,476	4,578,476	(131,524)	1,989,872	2,121,396	4,087,973	0
Class 100 Overtime Oblig./Approp.	513	4,194	4,194	0	0	2,337	2,337	0	5,000	0
Municipal Court										
Full-Time Positions	188	186	186	174	174	1	176	175	176	0
Class 100 Total Oblig./Approp.	7,923,810	7,932,424	7,932,424	7,894,663	7,894,663	(461,523)	3,127,807	3,589,330	6,706,414	0
Class 100 Overtime Oblig./Approp.	1,213	2,057	2,057	666	666	251	467	216	1,000	0
Common Pleas Court										
Full-Time Positions	1,412	1,353	1,353	1,245	1,245	25	1,365	1,340	1,365	0
Class 100 Total Oblig./Approp.	66,241,505	64,462,852	64,462,852	56,664,556	56,664,556	1,083,494	29,680,507	28,597,013	53,869,675	(9,627,147)
Class 100 Overtime Oblig./Approp.	183,853	107,358	107,358	68,645	68,645	(12,770)	133,218	145,988	285,000	0
Court Administrator										
Full-Time Positions	241	238	238	217	217	9	227	218	227	0
Class 100 Total Oblig./Approp.	13,154,123	13,112,350	13,112,350	12,194,512	12,194,512	(303,550)	5,195,942	5,499,492	11,294,698	0
Class 100 Overtime Oblig./Approp.	16,235	12,501	12,501	7,640	7,640	6,273	7,011	738	15,000	0
Fleet Management										
Full-Time Positions	307	302	302	292	292	4	279	275	283	7
Class 100 Total Oblig./Approp.	17,745,176	16,978,931	16,978,931	16,666,891	16,666,891	(74,276)	7,279,062	7,353,338	15,824,382	0
Class 100 Overtime Oblig./Approp.	3,203,337	2,179,011	2,179,011	2,564,572	2,564,572	(19,253)	1,225,284	1,244,537	2,676,371	(93,409)
Free Library										
Full-Time Positions	713	629	629	602	602	12	607	595	636	15
Class 100 Total Oblig./Approp.	34,683,010	32,664,879	32,664,879	29,099,281	29,099,281	57,260	13,439,051	13,381,791	29,268,037	0
Class 100 Overtime Oblig./Approp.	1,083,881	681,781	681,781	472,152	472,152	(96,475)	251,901	348,376	720,164	(168,927)
							521,109		690,036	30,128

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FOR THE PERIOD ENDING DECEMBER 31, 2010

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FOR THE PERIOD ENDING DECEMBER 31, 2010

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

FOR THE PERIOD ENDING DECEMBER 31, 2010

Department / Category	FISCAL YEAR 2011									
	YEAR TO DATE			FULL YEAR						
	FY 08 Year End Actual	FY 09 Year End Actual	FY 10 Year End Actual	Actual		Adopted Budget	Original Target Budget	Year End Departmental Projection	Departmental Projection	
				Target Budget Plan	(Over) Under Target Budget				Adopted Budget	(Over) Under Target Budget
Mayor's Office of Community Services										
Full-Time Positions	22	87		0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	3,540,164	0		0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	216,946	0		0	0	0	0	0	0	0
Mayor - Office of the Inspector General										
Full-Time Positions	0	0	15	17	14	3	18	18	1	0
Class 100 Total Oblig./Approp.	0	0	1,064,724	539,663	502,559	36,104	1,198,201	1,138,201	151,476	60,000
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0
Mayor's Office of Transportation										
Full-Time Positions	0	8	8	8	8	0	8	8	0	0
Class 100 Total Oblig./Approp.	0	410,517	482,014	239,070	323,194	(84,124)	480,000	480,000	20,000	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0
Mural Arts Program										
Full-Time Positions	12	12	12	12	11	1	12	12	0	0
Class 100 Total Oblig./Approp.	472,382	427,864	460,634	228,000	191,408	36,592	456,000	446,000	29,000	10,000
Class 100 Overtime Oblig./Approp.	1,462	1,866	0	0	0	0	0	0	3,913	0
Office of Behavioral Health/Mental										
Retardation Services										
Full-Time Positions	28	26	22	22	20	2	22	22	2	0
Class 100 Total Oblig./Approp.	2,018,861	2,142,857	1,563,276	718,068	740,828	(22,560)	1,549,549	1,478,243	71,306	71,306
Class 100 Overtime Oblig./Approp.	22,633	21,486	16,783	4,498	6,297	(1,799)	9,342	9,342	9,325	0
Office of Human Resources										
Full-Time Positions	68	64	53	78	69	9	78	74	5	4
Class 100 Total Oblig./Approp.	3,939,679	3,507,656	3,313,279	2,043,132	1,898,341	144,791	4,341,325	4,341,325	55,430	0
Class 100 Overtime Oblig./Approp.	139,657	23,516	30,611	21,804	13,751	8,053	30,000	22,918	7,082	7,082
Office of Property Assessment										
Full-Time Positions	0	0	0	134	134	0	141	141	(141)	0
Class 100 Total Oblig./Approp.	0	0	0	1,828,400	1,794,114	34,286	0	5,587,162	(5,587,162)	(5,587,162)
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0

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PERSONAL SERVICES SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING DECEMBER 31, 2010

Department / Category	FY 08 Year End Actual	FY 09 Year End Actual	FY 10 Year End Actual	YEAR TO DATE			FISCAL YEAR 2011				
				Target Budget Plan	Actual	Actual (Over) Target Budget	Adopted Budget	Original Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	
										Adopted Budget	Target Budget
Office of Supportive Housing											
Full-Time Positions	126	126	124	123	115	8	132	123	118	14	5
Class 100 Total Oblig./Approp.	6,202,044	6,714,527	6,343,923	2,962,228	2,829,728	132,500	6,339,476	5,852,567	5,852,557	486,919	10
Class 100 Overtime Oblig./Approp.	700,875	446,646	457,176	123,319	130,536	(7,217)	424,656	251,011	263,736	160,920	(12,725)
Office of Housing & Community Dev.											
Full-Time Positions	0	0	0	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Parks and Recreation											
Full-Time Positions	464	443	435	583	593	(10)	689	632	632	57	0
Class 100 Total Oblig./Approp.	31,270,256	30,243,069	27,152,824	18,231,689	18,734,686	(502,997)	39,078,562	35,115,420	35,426,006	3,652,556	(310,586)
Class 100 Overtime Oblig./Approp.	1,148,536	875,993	917,592	1,023,222	1,228,331	(205,109)	2,395,303	2,052,454	2,116,126	279,177	(63,672)
Police											
Full-Time Positions	7,367	7,443	7,378	7,265	7,246	19	7,470	7,270	7,177	293	93
Class 100 Total Oblig./Approp.	509,124,087	517,385,709	512,452,670	244,089,848	249,981,940	(5,892,092)	522,833,048	512,064,983	514,464,982	8,368,066	(2,399,999)
Class 100 Overtime Oblig./Approp.	70,555,018	49,117,627	41,687,824	19,263,600	22,201,778	(2,938,178)	44,653,877	37,715,127	35,737,882	8,915,995	1,977,245
Prisons											
Full-Time Positions	2,131	2,067	2,254	2,314	2,202	112	2,360	2,360	2,310	50	50
Class 100 Total Oblig./Approp.	122,731,345	124,613,631	120,886,049	58,893,662	57,890,145	1,003,517	120,058,997	119,058,997	119,058,997	1,000,000	0
Class 100 Overtime Oblig./Approp.	32,063,777	29,923,867	23,948,327	11,323,817	12,252,952	(929,135)	26,024,944	21,524,944	25,120,305	904,639	(3,595,361)
Procurement											
Full-Time Positions	58	50	46	48	42	6	50	50	50	0	0
Class 100 Total Oblig./Approp.	2,667,670	2,562,046	2,231,737	1,090,998	1,024,788	66,210	2,423,253	2,336,253	2,336,253	87,000	0
Class 100 Overtime Oblig./Approp.	582	603	0	4,000	0	4,000	10,000	10,000	10,000	0	0
Public Health											
Full-Time Positions	665	675	662	711	661	50	742	731	704	38	27
Class 100 Total Oblig./Approp.	42,058,888	42,857,364	41,387,238	18,943,903	18,321,070	622,833	39,395,153	39,157,361	39,157,361	237,792	0
Class 100 Overtime Oblig./Approp.	2,681,302	2,250,015	2,157,750	983,917	1,173,015	(189,098)	2,100,740	2,100,740	2,298,410	(197,670)	(197,670)

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PERSONAL SERVICES SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING DECEMBER 31, 2010

Department / Category	FY 08 Year End Actual	FY 09 Year End Actual	FY 10 Year End Actual	YEAR TO DATE				FISCAL YEAR 2011				
				Target Budget Plan	Actual	Actual (Over) Under Target Budget.	Adopted Budget	Original Target Budget	Year End Departmental Projection	Departmental Projection		
										Adopted Budget	(Over) Under	
Ambulatory Health Services												
Full-Time Positions	343	376	359	369	358	11	402	391	367	35	24	
Class 100 Total Oblig./Approp.	23,013,424	24,099,371	24,007,171	9,939,544	10,054,868	(115,324)	20,782,761	20,360,858	20,360,858	421,903	0	
Class 100 Overtime Oblig./Approp.	1,084,899	932,256	928,627	421,919	500,239	(78,320)	895,507	895,507	1,030,195	(134,688)	(134,688)	
Early Childhood, Youth & Women's Hlth.												
Full-Time Positions	23	20	16	20	14	6	20	20	20	0	0	
Class 100 Total Oblig./Approp.	1,726,679	1,140,196	837,996	519,935	364,755	155,180	1,114,952	1,114,952	1,114,952	0	0	
Class 100 Overtime Oblig./Approp.	101,189	31,259	47,509	42,248	18,696	46,747	90,684	90,684	42,998	47,686	47,686	
Phila. Nursing Home												
Full-Time Positions	1	1	1	1	0	1	1	1	1	0	0	
Class 100 Total Oblig./Approp.	166,739	157,349	162,789	91,546	46,621	44,925	188,594	188,594	188,594	0	0	
Class 100 Overtime Oblig./Approp.	1,889	0	0	0	0	0	0	0	0	0	0	
Environmental Protection Services												
Full-Time Positions	93	88	95	114	102	12	113	113	113	0	0	
Class 100 Total Oblig./Approp.	5,287,936	5,482,947	5,014,494	2,845,947	2,668,626	177,321	5,723,192	5,820,192	5,820,192	(97,000)	0	
Class 100 Overtime Oblig./Approp.	323,934	296,037	345,036	101,564	215,580	(114,016)	213,063	213,063	403,080	(190,017)	(190,017)	
Administration and Support Svcs.												
Full-Time Positions	104	98	98	97	90	7	97	97	97	0	0	
Class 100 Total Oblig./Approp.	5,999,813	6,162,555	5,871,568	2,612,163	2,417,213	194,950	5,419,120	5,506,231	5,506,231	(87,111)	0	
Class 100 Overtime Oblig./Approp.	444,581	436,973	459,508	212,500	251,265	(38,765)	454,199	454,199	459,266	(5,067)	(5,067)	
Medical Examiner's Office												
Full-Time Positions	48	44	47	52	49	3	52	52	52	0	0	
Class 100 Total Oblig./Approp.	2,998,575	3,172,723	3,101,393	1,549,476	1,500,527	48,949	3,216,123	3,216,123	3,216,123	0	0	
Class 100 Overtime Oblig./Approp.	455,204	413,298	272,704	142,890	128,199	14,691	299,432	299,432	255,198	44,234	44,234	
Infectious Disease Control												
Full-Time Positions	53	48	46	58	48	10	57	57	54	3	3	
Class 100 Total Oblig./Approp.	2,865,722	2,642,223	2,391,827	1,385,292	1,268,460	116,832	2,950,411	2,950,411	2,950,411	0	0	
Class 100 Overtime Oblig./Approp.	269,606	140,192	104,366	62,796	59,036	3,760	147,855	147,855	107,673	40,182	40,182	

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

FOR THE PERIOD ENDING DECEMBER 31, 2010

Department / Category	FY 08 Year End Actual	FY 09 Year End Actual	FY 10 Year End Actual	YEAR TO DATE				FISCAL YEAR 2011				
				Target Budget Plan	Actual	Actual (Over) Under	Actual Target Budget	Adopted Budget	Original Target Budget	Departmental Projection	Departmental Projection (Over) Under	
											Adopted Budget	Target Budget
Public Property												
Full-Time Positions	165	135	123	136	123		13	136	136	131	5	5
Class 100 Total Oblig./Approp.	8,482,713	7,727,548	6,646,774	3,084,032	2,885,381	195,651		6,963,124	6,663,124	6,663,124	300,000	0
Class 100 Overtime Oblig./Approp.	1,722,889	936,229	442,869	209,041	197,634	11,407		344,088	344,088	388,886	(44,798)	(44,798)
Records												
Full-Time Positions	70	64	59	63	55	8	8	63	63	63	0	0
Class 100 Total Oblig./Approp.	3,584,863	3,154,827	2,685,140	1,381,067	1,288,363	92,704		2,845,219	2,845,219	2,790,219	55,000	55,000
Class 100 Overtime Oblig./Approp.	460,763	163,667	118,518	66,651	83,367	(16,716)		137,812	133,534	228,861	(91,049)	(95,327)
Register of Wills												
Full-Time Positions	68	65	63	64	62	2	2	64	64	64	0	0
Class 100 Total Oblig./Approp.	3,418,493	3,503,057	3,112,064	1,598,944	1,525,191	73,753		3,290,582	3,290,582	3,290,582	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0		0	0	0	0	0
Revenue												
Full-Time Positions	252	256	250	262	248	14	14	262	262	262	0	0
Class 100 Total Oblig./Approp.	11,906,910	12,451,073	11,554,600	5,973,344	5,502,474	470,870		12,463,851	12,463,851	12,343,851	120,000	120,000
Class 100 Overtime Oblig./Approp.	737,688	472,850	230,593	187,788	66,800	120,988		469,700	409,558	405,000	64,700	4,558
Sheriff												
Full-Time Positions	238	238	230	236	220	16	16	245	245	245	0	0
Class 100 Total Oblig./Approp.	14,387,582	14,794,796	14,537,592	6,129,735	6,440,133	(310,398)		12,322,083	12,322,083	13,522,083	(1,200,000)	(1,200,000)
Class 100 Overtime Oblig./Approp.	3,190,678	3,344,634	3,289,703	867,623	1,140,668	(273,045)		1,752,587	1,752,587	2,344,208	(591,621)	(591,621)
Streets												
Full-Time Positions	591	536	523	537	511	26	26	555	555	555	0	0
Class 100 Total Oblig./Approp.	20,463,560	25,605,972	22,394,204	9,569,239	9,457,758	111,481		21,113,190	21,113,190	21,113,190	0	0
Class 100 Overtime Oblig./Approp.	2,583,126	2,669,291	2,965,850	635,080	568,558	66,522		1,841,700	1,841,700	1,775,178	66,522	66,522
(Actual Includes County Liquid and Special Gasoline Funds, while projection does not.)												
Engineering Design & Surveying												
Full-Time Positions	94	88	85	92	83	9	9	92	92	92	0	0
Class 100 Total Oblig./Approp.	5,297,857	5,281,868	4,966,138	2,274,331	2,086,321	188,010		4,840,817	4,840,817	4,840,817	0	0
Class 100 Overtime Oblig./Approp.	290,806	67,014	206,864	42,700	45,270	(2,570)		92,202	92,202	94,772	(2,570)	(2,570)

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

FOR THE PERIOD ENDING DECEMBER 31, 2010

Department / Category	FISCAL YEAR 2011				YEAR TO DATE				FULL YEAR			
	FY 08 Year End Actual	FY 09 Year End Actual	FY 10 Year End Actual	Actual (Over) Target Budget	Target Budget Plan	Actual	Actual (Over) Target Budget	Adopted Budget	Original Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	
											Adopted Budget	Target Budget
<i>Highways</i>												
Full-Time Positions	311	274	270	0	281	281	0	294	297	297	(3)	0
Class 100 Total Oblig./Approp.	7,322,759	11,892,157	9,738,828	(86,516)	3,946,534	4,033,050	(86,516)	9,664,639	9,664,639	9,664,639	0	0
Class 100 Overtime Oblig./Approp.	1,728,904	2,066,141	2,183,481	60,009	427,800	367,791	60,009	1,398,868	1,398,868	1,398,868	60,009	60,009
(See footnote above)												
<i>Street Lighting</i>												
Full-Time Positions	21	20	19	1	20	19	1	20	20	20	0	0
Class 100 Total Oblig./Approp.	774,107	1,106,564	955,913	23,676	437,948	414,272	23,676	937,549	937,549	937,549	0	0
Class 100 Overtime Oblig./Approp.	138,089	129,694	117,278	5,088	39,650	34,562	5,088	84,370	84,370	79,282	5,088	5,088
(See footnote above)												
<i>Traffic Engineering</i>												
Full-Time Positions	88	85	82	12	89	77	12	89	86	86	3	0
Class 100 Total Oblig./Approp.	2,968,556	3,224,944	2,954,928	(13,169)	1,645,268	1,658,437	(13,169)	2,967,412	2,967,412	2,967,412	0	0
Class 100 Overtime Oblig./Approp.	350,988	345,317	354,314	(2,057)	104,005	106,062	(2,057)	221,670	221,670	223,727	(2,057)	(2,057)
(See footnote above)												
<i>General Support</i>												
Full-Time Positions	77	69	67	4	55	51	4	60	60	60	0	0
Class 100 Total Oblig./Approp.	4,100,281	4,100,439	3,778,397	(520)	1,265,158	1,265,678	(520)	2,702,773	2,702,773	2,702,773	0	0
Class 100 Overtime Oblig./Approp.	74,339	61,725	103,913	6,052	20,925	14,873	6,052	44,590	44,590	38,538	6,052	6,052
<i>Sanitation</i>												
Full-Time Positions	1,248	1,183	1,170	30	1,170	1,140	30	1,271	1,228	1,228	43	0
Class 100 Total Oblig./Approp.	45,722,318	47,484,458	47,455,599	(123,727)	22,019,140	22,142,867	(123,727)	46,645,923	45,145,923	45,145,923	1,500,000	0
Class 100 Overtime Oblig./Approp.	6,295,977	6,016,377	9,147,087	30,161	2,996,810	2,966,649	30,161	5,864,576	5,864,576	5,834,415	30,161	30,161
<i>Youth Commission</i>												
Full-Time Positions	0	1	1	0	1	1	0	1	1	1	0	0
Class 100 Total Oblig./Approp.	0	30,073	39,347	630	23,500	22,870	630	47,000	47,000	47,000	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0

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

FOR THE PERIOD ENDING DECEMBER 31, 2010

Department / Category	FISCAL YEAR 2011											
	FY 08 Year End Actual	FY 09 Year End Actual	FY 10 Year End Actual	YEAR TO DATE			FULL YEAR					
				Target Budget Plan	Actual	Actual (Over) Under Target Budget	Adopted Budget	Original Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under		
										Adopted Budget	Target Budget	
Zoning Board of Adjustment												
Full-Time Positions	5	5	5	5	5	0	5	5	5	5	0	0
Class 100 Total Oblig./Approp.	298,216	316,341	274,892	157,874	144,581	13,293	334,333	320,960	320,960		13,373	0
Class 100 Overtime Oblig./Approp.	1,577	0	0	0	0	0	0	0	0	0	0	0
Zoning Code Commission												
Full-Time Positions	0	1	2	2	2	0	2	2	2	2	0	0
Class 100 Total Oblig./Approp.	0	43,424	127,639	72,987	72,989	(2)	150,000	150,000	165,000		(15,000)	(15,000)
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL GENERAL FUND												
Full-Time Positions	23,111	22,717	22,297	22,536	21,995	541	23,339	22,900	22,652		687	248
Class 100 Total Oblig./Approp.	1,390,720,193	1,406,266,636	1,360,000,423	654,924,178	655,818,861	(894,684)	1,369,164,221	1,348,522,467	1,362,723,373		6,440,848	(14,200,906)
Class 100 Overtime Oblig./Approp.	167,173,893	132,909,687	119,868,002	58,469,360	63,631,579	(5,161,153)	118,591,507	111,234,980	116,282,955		2,308,552	(5,047,975)

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Table O-4

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2010

DEPARTMENTAL FULL-TIME POSITIONS SUMMARY

TABLE P-1
QUARTERLY CITY MANAGERS REPORT
DEPARTMENTAL FULL TIME POSITIONS SUMMARY
ALL FUNDS
FOR THE PERIOD ENDING DECEMBER 31, 2010

Department	FISCAL YEAR 2010			ADOPTED BUDGET			FISCAL YEAR 2011			MONTH END ACTUAL	MONTH END ACTUAL (OVER) UNDER BUDGET	
	YEAR END ACTUAL		Total			Total			Total			
	General	Other		General	Other		General	Other				
Atwater Kent Museum	4	0	4	4	0	4	4	0	4	0	4	0
Auditing (City Controller's Office)	120	0	120	123	0	123	113	0	113	0	113	10
Board of Building Standards	1	0	1	1	0	1	1	0	1	0	1	0
Board of Ethics	7	0	7	9	0	9	8	0	8	0	8	1
Board of L & I Review	2	0	2	2	0	2	2	0	2	0	2	0
Board of Pensions	0	67	67	0	79	79	0	64	64	0	64	15
Board of Revision of Taxes	112	0	112	110	0	110	6	0	6	0	6	104
Camp William Penn	1	0	1	0	0	0	0	0	0	0	0	0
City Commissioners (Election Board)	102	0	102	88	0	88	98	0	98	0	98	(10)
City Council	176	0	176	195	0	195	174	0	174	0	174	21
City Planning Commission	40	4	44	38	4	42	34	4	38	4	38	4
City Representative	7	0	7	7	0	7	7	0	7	0	7	0
City Treasurer	11	0	11	14	0	14	12	0	12	0	12	2
Civil Service Commission	2	0	2	2	0	2	2	0	2	0	2	0
Clerk of Quarter Sessions	106	0	106	115	0	115	0	0	0	0	0	115
Commerce	24	729	753	25	866	891	24	740	764	0	764	127
District Attorney - Total	410	108	518	421	127	548	426	114	540	0	540	8
Civilian	400	97	497	407	102	509	413	105	518	0	518	(9)
Uniform	10	11	21	14	25	39	13	9	22	0	22	17
Division of Technology	174	16	190	283	83	366	264	67	331	0	331	35
Fairmount Park	155	2	157	0	0	0	0	0	0	0	0	0
Finance	141	4	145	144	0	144	140	0	140	0	140	4
Fire - Total	2,187	69	2,256	2,327	76	2,403	2,149	71	2,220	0	2,220	183
Uniform	2,084	65	2,149	2,217	72	2,289	2,046	67	2,113	0	2,113	176
Civilian	103	4	107	110	4	114	103	4	107	0	107	7
First Judicial District	1,756	548	2,304	1,776	613	2,389	1,853	550	2,403	0	2,403	(14)
Fleet Management	292	60	352	283	77	360	275	65	340	0	340	20
Free Library	602	76	678	636	90	726	595	63	658	0	658	68
Historical Commission	6	0	6	6	0	6	6	0	6	0	6	0
Human Relations Commission	33	0	33	33	0	33	31	0	31	0	31	2
Human Services	1,751	52	1,803	1,828	74	1,902	1,679	57	1,736	0	1,736	166
Labor Relations, Mayor's Office of Law	7	0	7	7	0	7	6	0	6	0	6	1
	176	60	236	190	61	251	170	58	228	0	228	23

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TABLE P-1

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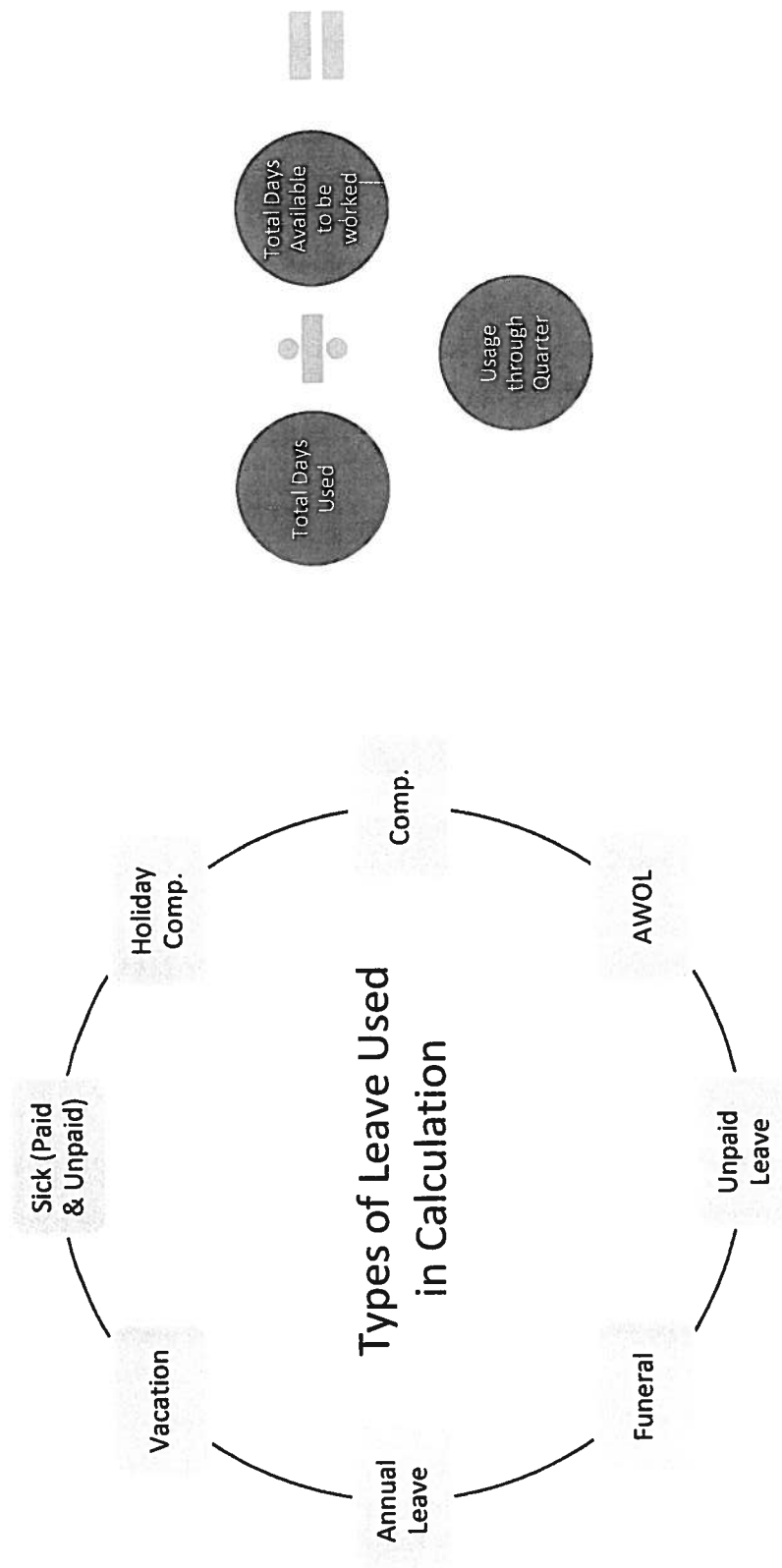
City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2010

DEPARTMENTAL LEAVE USAGE ANALYSIS

Table L-1
 QUARTERLY CITY MANAGER'S REPORT
 TOTAL LEAVE USAGE ANALYSIS
 FOR THE PERIOD ENDING DECEMBER 31, 2010



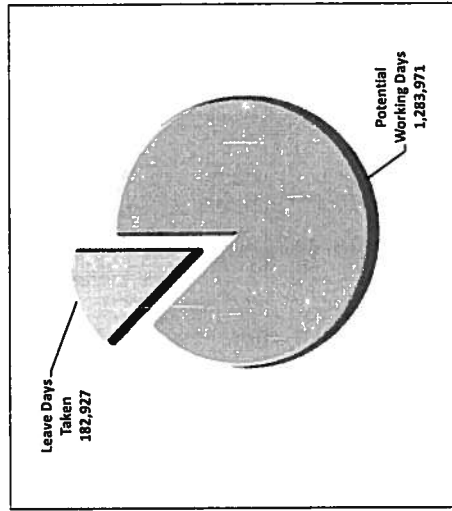
Leave information is taken from the City's automated payroll system with the exception of the Police Department who provide data compiled from their DAR system. A department with 20 or more employees listed under the General Fund are represented, excluding the First Judicial District who maintain records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

TABLE L-1
QUARTERLY CITY MANAGER'S REPORT
TOTAL LEAVE USAGE
FOR THE PERIOD ENDING DECEMBER 31, 2010

Agency	Fiscal Year 2011			Fiscal Year 2010			Percent Change: 2nd Qtr FY11 - 2nd Qtr FY10
	Usage through Second Quarter	Year-to-Date	Annualized Leave Days per employee*	Usage through Second Quarter	Full Year Usage	Annualized Leave Days per employee	
Police -- Civilian	22.3%	22.3%	56	23.7%	20.3%	51	-1.4%
Revenue	18.5%	20.2%	51	18.8%	19.8%	50	-0.3%
City Commissioners	18.3%	20.8%	52	17.5%	18.9%	48	0.8%
Free Library	17.6%	18.3%	46	17.2%	17.0%	43	0.4%
Prisons	17.2%	18.1%	46	16.3%	16.2%	41	0.9%
OSH	17.1%	18.3%	46	16.0%	16.3%	41	1.1%
Streets -- All except Sanitation	17.1%	17.4%	44	16.7%	16.5%	42	0.4%
Office of Human Resources	17.0%	18.1%	46	16.0%	15.4%	39	1.1%
OBH	17.0%	17.7%	45	17.8%	16.8%	42	-0.8%
Public Health	16.9%	17.4%	44	16.3%	15.9%	40	0.6%
Commission on Human Relations	16.6%	17.4%	44	14.9%	15.5%	39	1.7%
Human Services	16.4%	17.3%	44	16.2%	16.0%	40	0.2%
Records	16.2%	17.3%	44	16.6%	15.4%	39	-0.4%
Public Property	16.2%	17.0%	43	15.8%	15.6%	39	0.4%
Streets -- Sanitation	16.2%	16.3%	41	17.9%	17.7%	45	-1.7%
Sheriff's Office	16.1%	16.4%	41	15.6%	14.3%	36	0.5%
Parks and Recreation	16.1%	16.1%	41				n/a
Fleet Management	15.9%	17.5%	44	16.6%	16.0%	40	-0.7%
MEDIAN	15.9%	16.3%	41	16.2%	15.6%	39	-0.3%
City Planning Commission	15.7%	15.8%	40	18.1%	16.7%	42	-2.5%
Commerce--excluding Aviation	15.4%	14.5%	37	16.4%	11.6%	29	-1.1%
Fire-Civilian	15.2%	16.2%	41	17.1%	15.7%	40	-1.8%
Auditing	15.1%	16.9%	42	15.4%	15.3%	39	-0.3%
Division of Technology	14.9%	15.0%	38	15.2%	14.0%	35	-0.3%
Mayor's Comm. on Svcs. to the Aging	14.7%	15.0%	38	13.3%	13.7%	34	1.4%
Procurement	14.6%	14.6%	37	16.2%	15.9%	40	-1.6%
Register of Wills	14.4%	16.1%	41	14.4%	14.0%	35	0.0%
City Council	14.2%	15.0%	38	13.1%	13.0%	33	1.1%
Office of Property Assessment	14.1%	14.1%	36				n/a
Finance	13.2%	14.5%	36	13.4%	13.4%	34	-0.2%
Licenses and Inspections	12.4%	13.4%	34	15.2%	15.1%	38	-2.7%
Law	12.4%	12.5%	32	13.5%	12.8%	32	-1.2%
District Attorney	12.0%	12.8%	32	11.7%	11.0%	28	0.4%
Managing Director's Office	10.4%	11.1%	28	9.8%	10.1%	26	0.7%
Mayor's Office	9.9%	12.3%	31	18.0%	12.3%	31	-8.1%
Board of Revision of Taxes	6.3%	12.3%	31	16.2%	15.9%	40	-9.9%
Fairmount Park Commission				15.9%	16.3%	41	n/a
Recreation				15.8%	14.9%	38	n/a

FY10 Full Year Usage calculations are based on a total of 252 working days. 62 in the 2nd quarter of FY10. FY11 2nd Quarter calculations are based on 63 working days.

Fire-Uniformed	11.3%	13.2%	33	11.4%	12.1%	31	-0.1%
Police -- Uniformed	11.3%	13.7%	34	12.4%	11.7%	30	-1.1%



Notes:

Personnel Level calculations have now changed to incorporate 'Averages' instead of 'End of Quarter' totals.

*If percentages were to remain the same throughout the fiscal year, the 'annualized leave days' represents the amount of days each employee would take within that time period.

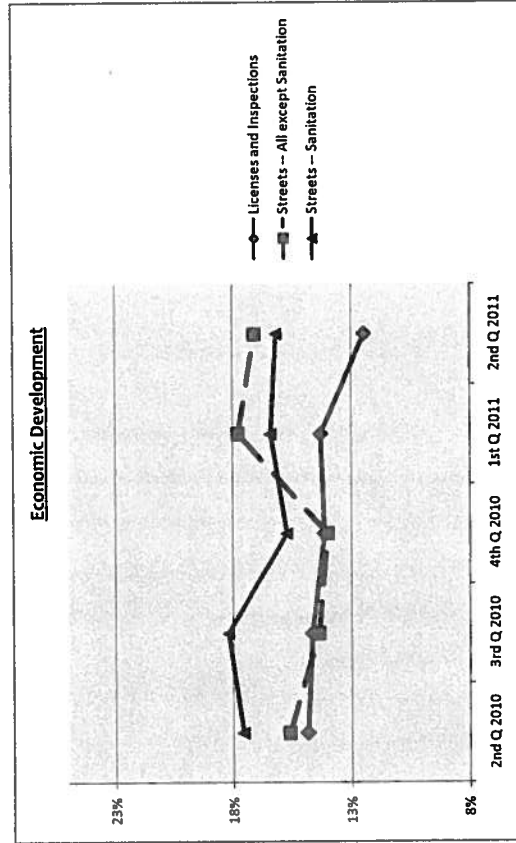
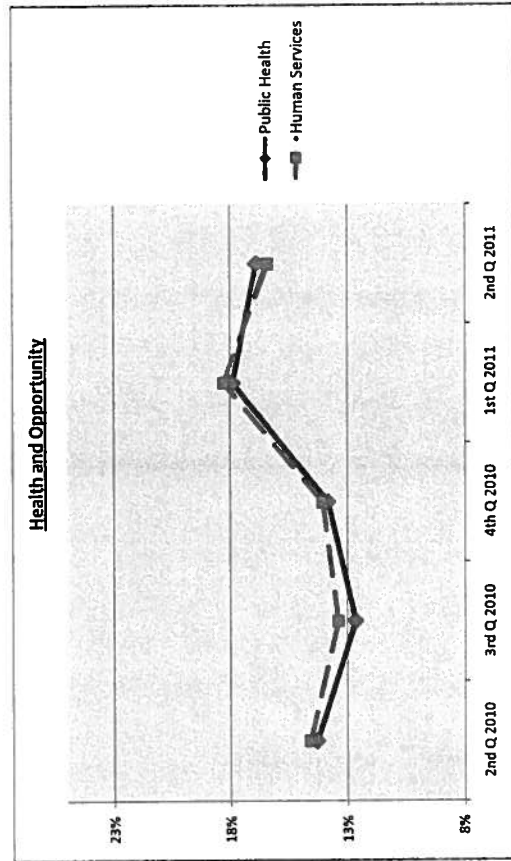
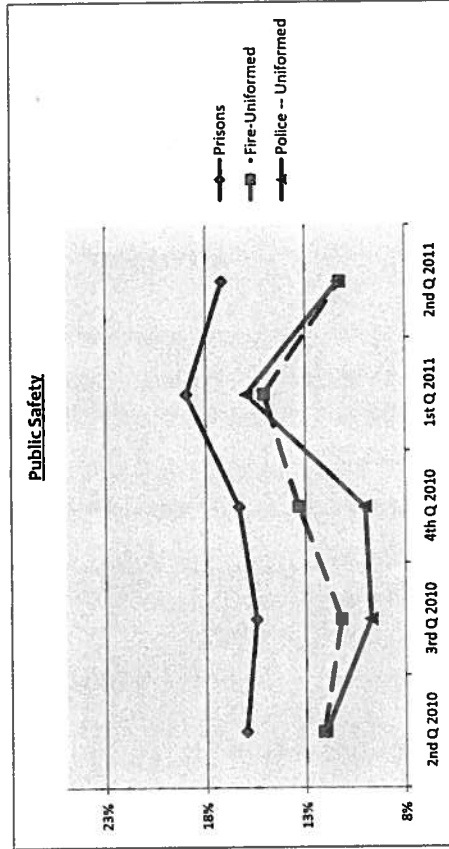
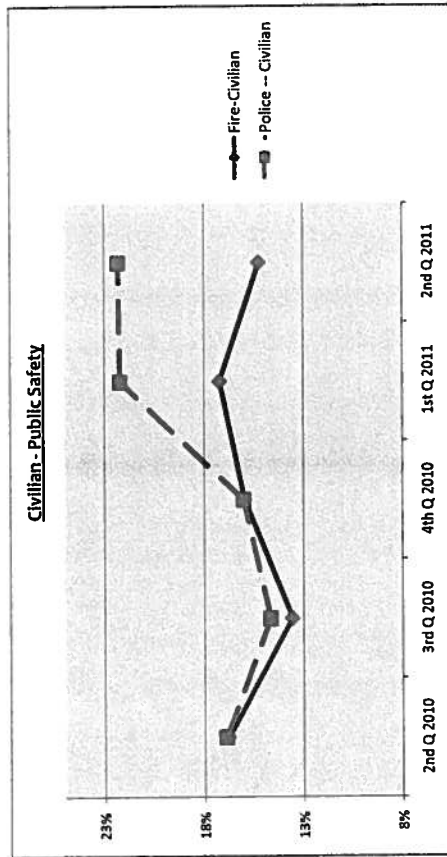
Clerk of Quarter Sessions merged with the First Judicial District who maintain records in house.

Fairmount Park and the Recreation Dept. have merged to become one department, now known as Parks and Recreation.

A change to the City Charter created two separate entities, The Board of Revision of Taxes and the Office of Property Assessment effective 10/1/2010.

TABLE L-1
 QUARTERLY CITY MANAGER'S REPORT
 TOTAL LEAVE USAGE ANALYSIS
 FOR THE PERIOD ENDING DECEMBER 31, 2010

Trends of Leave Usage for Fiscal Year 2010 through 2nd Quarter of Fiscal Year 2011



City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2010

DEPARTMENTAL SERVICE DELIVERY REPORT

Department of Human Services

	Performance Measure (PM)	FY '09 Year End	FY '10 Year End	FY '11 Q1	FY '11 Q2	FY '11 Q3	FY '11 Q4	FY '11 Year To Date	FY '11 Goal
Children and Youth Division									
1	Child Protective Services (abuse) reports	4,409	4,390	849	996			1,845	n/a
2	General Protective Services (neglect) reports	7,103	7,982	1,951	1,932			3,883	n/a
3	Children Placed*	5,525	*4,762	4,585	4,362			*4,362	4,286 (10% reduction from prior fiscal year)
4	Number of adoptions finalized	432	561	142	163			305	645 (15% increase from prior fiscal year)
5	Number of Permanent Legal Custodianships (PLCs)	429	508	97	121			218	n/a
Juvenile Justice Services									
1	Youth Study Center average daily population	127	106	126	106			AVG = 116	< 105
2	# of days within quarter that YSC was above monthly mandated 105 resident cap	352	173	84	51			135	0 days above mandated cap
3	% of days within quarter that YSC was above monthly mandated 105 resident cap	96%	47%	91%	55%			AVG = 73%	0% (do not want to exceed cap)
4	Children Placed*	2,041	*1,774	1,762	1,713			*1,713	1,597 (10% reduction from prior fiscal year)

NOTES: * The numbers have been changed to represent the point-in-time on the last day of the fiscal year (6/30) for year-end actuals, instead of a quarterly average as previously represented in the FY'10 4th Quarter QCMR.

* The numbers represent the point-in-time on the last day of the quarter ending (12/31)

Children and Youth Division (CYD)

- The number of Child Protective Services reports decreased 14% in FY'11 Q2 compared to the same time period in FY'10 (n=1,156). The decrease is desirable because it indicates less instances of child abuse in the City and utilizes less staff resources to investigate allegations.
- The number of General Protective Services reports decreased 4% in FY'11 Q2 compared to the same time period in FY'10 (n=2,022). The decrease is desirable because it indicates less instances of child neglect in the City and utilizes less staff resources to investigate allegations.
- The FY11 goal is to decrease the CYD placement population by 10%. The population in FY'11 Q2 was 12% smaller than the population in FY'10 Q2 (n=4,976). The decrease is desirable as it indicates more children are remaining in their own homes or are exiting foster care to a permanent home (reunification with family, adoption, or permanent legal custodianship). As the placement population shrinks, less funding is needed to maintain children in foster care.
- The FY11 goal is to increase finalized adoptions by 15%. Adoptions increased less than 1% in FY'11 Q2 as compared to FY'10 Q2 (n=162). The increase is a positive trend as it indicates more children were adopted in FY'11 Q2.
- The number of permanent legal custodianships decreased 6% in FY11 Q2 as compared to FY'10 Q2 (n=129). The decrease is a negative trend as it indicates less children were granted permanent legal custody (exited the foster care system to a permanent home) in FY'11 Q2. It is possible, however, that many children who were eligible for PLC were instead adopted in this Quarter.

Juvenile Justice Services (JJS)

- The FY'11 goal is to maintain an average daily population below the cap of 105 children. The population increased 28% in FY'11 Q2 as compared to FY'10 Q2 (n=83). An increase in population is not desirable as it indicates more children are remaining at the YSC instead of receiving services in their own homes. This in turn increases the need for funding to maintain children at the YSC.
- The FY'11 goal is to have 0 days over the mandated cap; however, placement at YSC is court ordered. In FY'11 Q2, the number of days over cap was 51% greater than FY'10 Q2 (n=0).
- The percent of days per month over the cap increased from FY'10 Q2 to FY'11 Q2 creating a negative trend.
- The FY11 goal is to decrease the JJS placement population by 10%. The population in FY'11 Q2 was 9% smaller than the population in FY'10 Q2 (n=1,882). The decrease is desirable as it indicates more children are remaining in their own homes or are exiting foster care to a permanent home (reunification with family, adoption, or permanent legal custodianship). As the placement population shrinks, less funding is needed to maintain children in foster care.

Public Health

	Performance Measure (PM)	FY '09 Year End	FY '10 Year End	FY '11 Q1	FY '11 Q2	FY '11 Q3	FY '11 Q4	FY '11 Year To Date	FY '11 Goal
1	Total # Patient Visits (Health Care Centers)	349,078	350,695	82,021	93,757			175,778	341,000
2	# Uninsured Visits	178,827	173,900	42,977	46,229			89,206	177,200
3	% Visits Uninsured	51.2%	49.6%	52.4%	49.3%			AVG = 50.8%	52.0%
4	End of Month Resident Census - Philadelphia Nursing Home	432	429	431	424			AVG = 428	431

- The 'Total Number of Patient Visits' data is obtained from the Ambulatory Health Services Patient Information System
- The 'Number of Uninsured Visits' data is obtained from the Ambulatory Health Services Patient Information System
- The 'Percentage of Visits Uninsured' is calculated by dividing the number of uninsured visits by the total number of patient visits.
- The 'End of Month Resident Census' is obtained from the PNH revenue journal

Police Department

	Performance Measure (PM)	FY '09 Year End	FY '10 Year End	FY '11 Q1	FY '11 Q2	FY '11 Q3	FY '11 Q4	FY '11 Year To Date	FY '11 Goal
1	Shooting Victims	1,570	1,578	533	314			847	1,570
2	Homicides	313	305	95	65			160	300
3	Part 1 Violent Crime	20,278	17,740	5,258	4,535			9,793	20,278
4	Burglaries	11,864	10,627	2,976	2,814			5,790	11,700
5	Homicide Clearance Rate	80.0%	72.2%	79.7%	72.8%			AVG = 76.3%	80.0%
6	Other Violent Crime Clearance Rate	50.2%	51.2%	44.9%	48.0%			AVG = 46.5%	53.0%

NOTES: In items #1 through #6, FY'11 Q1 statistics have been updated to represent actuals from July through September.
In items #1 through #6, FY'11 Q2 statistics represent actuals for October and November and estimates for the month of December.

Philadelphia Prison System

	Performance Measure (PM)	FY '09 Year End	FY '10 Year End	FY '11 Q1	FY '11 Q2	FY '11 Q3	FY '11 Q4	FY '11 Year To Date	FY '11 Goal
1	Percent of sentenced inmates provided with the opportunity to participate in a vocational, training, educational and/or treatment program during confinement	65%	75%	77%	76%			AVG = 77%	100%
2	Percent of newly admitted inmates that are processed and housed within 24 hours of admission	100%	100%	100%	100%			AVG = 100%	100%

Fire Department

	Performance Measure (PM)	FY '09 Year End	FY '10 Year End	FY '11 Q1	FY '11 Q2	FY '11 Q3	FY '11 Q4	FY '11 Year To Date	FY '11 Goal
1	EMS Response Time (within 9 minutes)	73%	74%	75%	67%			AVG = 71%	90%
2	Fire Response Time (New Goal: Avg. within 5:20 minutes:seconds)	4:33	4:46	4:49	4:59			AVG = 4:54	^< 5:20 (Minutes:Seconds)
3	«Structural Fires (in numbers)	1634	1362	378	473			851	*5%
	«Percent change from previous fiscal year	-8.8%	-16.6%	TBD	TBD			TBD	
4	Fire Deaths (in numbers)	*36	32	4	12			16	*5%
	Percent change from previous fiscal year	2.8%	-11.1%	-60.0%	140.0%			6.6%	

NOTES: ^ FY'09 Year End 'EMS Response Time' has been updated to show an average of all four quarters rather than just 4th Quarter results.

* Measure #4 'FY'09 Reported Numbers' has been changed from 35 (as previously reported) to 36 to include a late reported fire death.

*Structural Fires and Fire Deaths (in numbers) are meant to be reduced by a target of five percent from the prior year.

Item #4 (percent change from previous fiscal year) represents data compared from FY'10 to FY'11.

« The Philadelphia Fire Department was required to change to a new Federal reporting system known as NFIRS (National Fire Incident Reporting System). Data after 7/1/10 is from the NFIRS system. Since data is compiled differently with many more sub categories, comparative data will not be available until 7/1/11. Also, due to the new sub categories, the number of structural fires will appear higher than in previous fiscal years.

A new goal for 'Fire Response Time' reflects the new standard of 5 minutes and 20 seconds in NFPA 1710 to compensate for the additional time needed for firefighters to don their bunker gear before leaving the fire station compared to the previously reported 5 minute goal.

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

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

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

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

Streets Department

	Performance Measure (PM)	FY '09 Year End	FY '10 Year End	FY '11 Q1	FY '11 Q2	FY '11 Q3	FY '11 Q4	FY '11 Year To Date	FY '11 Goal
1	Recycling Rate	12%	16%	17%	19%			AVG = 18%	20%
2	On-Time Collection Recycling	97%	94%	96%	99%			AVG = 98%	97%
3	On-Time Collection Trash	97%	90%	98%	98%			AVG = 98%	96%
4	Pothole Response Time (days)	0.86	1.59	1.07	1.20			AVG = 1.14	3.00

* Please note: FY'10 service measures were negatively impacted due to severe weather conditions.

Description:

Recycling Rate:

On-Time Collection Recycling:

On-Time Collection Trash:

Pothole Response Time (days):

Rate of recyclables diverted from the waste stream.

Rate of household recycling collections completed by 3:00 PM

Rate of household refuse collections completed by 3:00 PM

Days = Response time for repair.

Licenses & Inspections

	Performance Measure (PM)	FY '09 Year End	FY '10 Year End	FY '11 Q1	FY '11 Q2	FY '11 Q3	FY '11 Q4	FY '11 Year To Date	FY '11 Goal
1	Service License Customers within 30 minutes	52%	92%	89%	88%			AVG = 89%	100%
2	Service Zoning Customers within 30 minutes	n/a	n/a	92%	92%			AVG = 92%	100%
3	Service Building Customers within 30 minutes	n/a	n/a	82%	88%			AVG = 85%	100%
4	Process over the Counter Zoning Applications within 30 minutes	n/a	n/a	84%	84%			AVG = 84%	100%
5	Process over the Counter Building Applications within 30 minutes	n/a	n/a	93%	93%			AVG = 93%	100%
7	Review Residential Building Plans within 15 days	94%	95%	88%	87%			AVG = 88%	100%
6	Review Commercial Building Plans within 20 days	98%	96%	96%	95%			AVG = 96%	100%
8	Review Plumbing Plans within 20 days			98%	96%			AVG = 97%	100%
	Review Plumbing Plans within 25 days	100%	100%						n/a
9	Review Electrical Plans within 20 days			98%	98%			AVG = 98%	100%
	Review Electrical Plans within 25 days	99%	98%						n/a
10	Review Zoning Plans within 20 days			97%	99%			AVG = 98%	100%
	Review Zoning Plans within 25 days	98%	99%						n/a
11	Perform Building Permit Inspections within 2 business days	94%	97%	95%	99%			AVG = 97%	100%
12	Perform Plumbing Permit Inspections within 2 business days	91%	96%	94%	98%			AVG = 96%	100%

Notes: First quarter figures have been updated to reflect the most accurate data.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2010

WATER FUND QUARTERLY REPORT

For the Period Ending December 31, 2010

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.

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

All Departments
For the Period Ending December 31, 2010

Category	Year to Date Variance Better / (Worse) Than Cur. Target	Reasons / Comments
<u>Revenues</u>		
Locally Generated Non-Tax	\$6.1	Variances are due to higher then projected revenues from: Sales & Charges - \$6.2 million, Sewer Charges to Other Municipalities - \$0.9 million and Surcharges - \$0.5 million which is being partially offset by lower than projected receipts from Miscellaneous Revenues - (\$0.8) million and Interest Earnings - (\$0.7) million.
Other Governments	(0.1)	Variance is the due to receipt of State government reimbursement later than expected in the target budget plan.
Subtotal	\$6.0	
<u>Obligations / Appropriations</u>		
Personal Services	2.7	Variances: 1) Water - \$1.8 million, 2) Revenue - \$0.5 million, 3) Div. of Technology - \$0.2 million, and 4) Fleet Mgmt. - \$0.2 million are the result of savings from the delay in filling vacant positions.
Purchase of Services	4.3	Variances: 1) Div. of Technology - \$2.1 million, 2) Water - \$2.1 million, 3) Revenue - \$0.3 million, Fleet Mgmt. - \$0.1 million and 4) Law - (\$0.3) million are 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	2.5	Variances: 1) Div. of Technology - \$0.3 million, 2) Water - \$2.0 million and 3) Fleet Mgmt. - \$0.2 million are the result of timing differences between the Target Budget Plan and the actual processing of purchase orders for supplies and equipment including: water treatment chemicals, office and computer equipment.
Subtotal	\$9.5	
Total	\$15.5	

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

All Departments
For the Period Ending December 31, 2010

Category	Full Year Proj. Variance Better / (Worse) Than Cur. Target	Reasons / Comments
Revenues		
Locally Generated Non-Tax	\$1.0	Variances are the result of a higher projection for revenues from: Sales & Charges - \$0.7 million, Surcharges - \$0.6 million, Permits Issued - \$0.1 million and Miscellaneous Charges - \$0.1 million, partially offset by lower projected interest earnings - (\$0.5) million.
Revenues from Other Funds	(4.6)	Variance is the result of a lower than projection payment to the Rate Stabilization Fund.
Subtotal	(\$3.6)	
Obligations / Appropriations		
Personal Services	\$2.1	Variances: Water - \$0.9 million, Div. of Technology - \$0.7 million, Fleet Mgmt. - \$0.5 million is due to savings from the delay in filling vacant positions throughout the remainder of the fiscal year.
Purchase of Services	(0.6)	Variances: Water - (\$0.6) million is due to an unexpected increase in costs for waste disposal - (\$0.5) million and other - (\$0.5) million, partially offset by lower projected costs for professional services - \$0.2 million and abatement of nuisances - \$0.2 million.
Materials, Supplies & Equipment	0.2	Variance: Water - \$0.2 million are due to a lower projection of costs for general supplies and office equipment.
Payments to Other Funds	1.9	Variance is the result of lower projected payments to the Residual Fund - \$1.7 million and to the Capital Projects Fund - \$0.2 million.
Subtotal	\$3.6	
Total	\$0.0	

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

For the Period Ending December 31, 2010

Department	FY-10 Year-End Unaudited Actual	Fiscal Year 2011					
		Year to Date		Full Year			
		Target Budget Plan	Actual	Actual Over / (Under) Target Budget	Original Budget	Current Target Budget Plan	Current Projection
Local Non-Tax Revenues							
Fleet Management	227,038	75,000	11,707	(63,293)	120,000	120,000	0
Sale of Vehicles	227,038	75,000	11,707	(63,293)	120,000	120,000	0
Licenses & Inspections	15,082	500	325	(175)	15,000	15,000	0
Miscellaneous	15,082	500	325	(175)	15,000	15,000	0
Water	44,654,192	17,808,450	18,312,139	503,689	41,188,000	40,821,000	(263,000)
Sewer Charges to Other Municipalities	37,357,141	15,695,668	16,558,901	863,233	34,200,000	34,000,000	(200,000)
Water & Sewer Permits Issued by L & I	2,225,974	1,225,000	1,208,720	(16,280)	2,061,000	2,061,000	124,000
Contribution - Sinking Fund Reserve	2,648,204	0	0	0	2,927,000	2,760,000	(167,000)
Miscellaneous	2,422,873	887,782	544,518	(343,264)	2,000,000	2,000,000	0
Revenue	470,596,258	246,029,340	252,407,117	6,377,777	494,437,000	496,150,700	1,713,700
Sales & Charges	461,183,034	240,660,750	246,891,762	6,231,012	484,930,000	483,897,000	(342,000)
Fire Service Connections	1,592,909	846,341	909,485	63,144	1,009,000	1,672,000	726,700
Surcharges	4,556,185	2,306,295	2,852,898	546,603	5,139,000	4,784,000	191,000
Miscellaneous	3,264,130	2,215,954	1,752,972	(462,982)	3,359,000	4,420,000	546,000
Procurement	60,093	35,000	48,105	13,105	75,000	75,000	10,000
Miscellaneous	60,093	35,000	48,105	13,105	75,000	75,000	10,000
City Treasurer	825,707	750,000	47,595	(702,405)	7,050,000	6,419,000	(1,150,000)
Interest Earnings	825,707	750,000	47,595	(702,405)	7,050,000	6,419,000	(1,150,000)
Total Local Non-Tax Revenue	516,378,370	264,698,290	270,826,988	6,128,698	542,885,000	543,195,700	310,700
Other Governments							
Water	2,631,401	1,518,500	1,447,499	(71,001)	3,300,000	3,300,000	0
State	726,387	118,500	26,979	(91,521)	500,000	500,000	0
Federal	1,905,014	1,400,000	1,420,520	20,520	2,800,000	2,800,000	0
Total Other Governments	2,631,401	1,518,500	1,447,499	(71,001)	3,300,000	3,300,000	0
Revenue from Other Funds							
Water	27,733,667	0	0	0	64,726,000	47,803,467	(21,475,942)
General Fund	24,113,187	0	0	0	28,000,000	28,000,000	0
Aviation Fund	768,056	0	0	0	2,000,000	2,000,000	0
Employee Benefit Fund	150,900	0	0	0	155,000	155,000	0
Rate Stabilization Fund	2,701,524	0	0	0	34,571,000	17,648,467	(21,475,942)
Total Revenue from Other Funds	27,733,667	0	0	0	64,726,000	47,803,467	(21,475,942)
Total - All Sources	546,743,438	266,216,790	272,274,487	6,057,697	610,911,000	593,326,467	(21,165,242)

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

For the Period Ending December 31, 2010

Department	FY'10 Year-End Unaudited Actual	Year to Date			Fiscal Year 2011				Full Year	
		Target Budget Plan	Actual	Actual (Over) / Under Target Budget	Original Budget	Current Target Budget Plan	Current Projection	Current Projection (Over) / Under		
									Current Budget	Target Budget
Division of Technology	1,906,663	8,659,509	6,006,053	2,653,456	16,855,025	16,855,025	16,131,538	723,487	723,487	723,487
Personal Services	1,210,054	2,346,053	2,167,422	178,631	5,142,942	5,142,942	4,419,455	0	0	0
Purchase of Services	674,593	5,856,456	3,726,759	2,129,697	10,457,725	10,457,725	10,457,725	0	0	0
Materials, Supplies & Equipment	22,016	457,000	111,872	345,128	1,254,358	1,254,358	1,254,358	0	0	0
Public Property	3,613,895	2,500,266	2,500,266	0	2,500,266	2,500,266	2,500,266	0	0	0
Purchase of Services	3,613,895	2,500,266	2,500,266	0	2,500,266	2,500,266	2,500,266	0	0	0
Office of Fleet Management	7,211,263	4,291,159	3,710,987	580,172	8,509,626	8,509,626	8,056,502	453,124	453,124	453,124
Personal Services	1,969,686	1,208,239	1,001,693	206,546	2,745,986	2,745,986	2,292,862	453,124	453,124	453,124
Purchase of Services	1,110,649	733,437	603,099	130,338	1,489,000	1,489,000	1,489,000	0	0	0
Materials, Supplies & Equipment	4,130,928	2,349,483	2,106,195	243,288	4,274,640	4,274,640	4,274,640	0	0	0
Water	266,574,943	156,511,998	150,691,118	5,820,880	299,257,000	281,672,467	279,268,369	19,988,631	2,404,098	898,701
Personal Services	86,261,514	39,718,327	37,909,085	1,809,242	91,051,000	86,158,475	85,259,774	5,791,226	5,791,226	5,791,226
Purchase of Services	92,851,265	88,541,446	86,499,964	2,041,482	110,147,600	105,220,603	105,861,450	4,286,150	4,286,150	4,286,150
Materials, Supplies & Equipment	39,474,304	28,252,225	26,282,069	1,970,156	46,621,400	38,956,389	38,673,145	7,948,255	7,948,255	7,948,255
Contributions, Indemnities & Taxes	0	0	0	0	100,000	0	0	100,000	100,000	100,000
Payments to Other Funds	47,987,860	0	0	0	51,337,000	51,337,000	49,474,000	1,863,000	1,863,000	1,863,000
Finance	72,363,960	54,165,004	54,165,004	0	87,280,000	87,280,000	87,280,000	0	0	0
Personal Services - Fringe Benefits	67,467,149	52,205,125	52,205,125	0	80,780,000	80,780,000	80,780,000	0	0	0
Contributions, Indemnities & Taxes	4,896,811	1,959,879	1,959,879	0	6,500,000	6,500,000	6,500,000	0	0	0
Revenue	17,677,859	7,431,774	6,702,657	729,117	15,144,046	15,144,046	15,144,046	0	0	0
Personal Services	9,917,749	5,143,158	4,610,985	532,173	10,649,066	10,649,066	10,649,066	0	0	0
Purchase of Services	7,007,095	1,889,176	1,613,718	275,458	3,578,000	3,578,000	3,578,000	0	0	0
Materials, Supplies & Equipment	752,772	398,440	477,869	(79,429)	913,980	913,980	913,980	0	0	0
Contributions, Indemnities & Taxes	243	1,000	85	915	3,000	3,000	3,000	0	0	0
Sinking Fund	196,917,154	74,920,292	74,920,292	0	195,044,421	195,044,421	195,044,421	0	0	0
Debt Service	196,917,154	74,920,292	74,920,292	0	195,044,421	195,044,421	195,044,421	0	0	0
Procurement	69,028	33,597	33,588	9	69,228	69,228	69,228	0	0	0
Personal Services	69,028	33,597	33,588	9	69,228	69,228	69,228	0	0	0
Law	3,115,728	1,589,890	1,901,831	(311,941)	3,251,388	3,251,388	3,251,388	0	0	0
Personal Services	2,325,631	1,209,869	1,211,581	(1,712)	2,516,764	2,516,764	2,516,764	0	0	0
Purchase of Services	744,333	353,289	659,586	(306,297)	691,614	691,614	691,614	0	0	0
Materials, Supplies & Equipment	45,764	26,732	30,664	(3,932)	43,010	43,010	43,010	0	0	0
Total Water Fund	569,450,493	310,103,489	300,631,796	9,471,693	627,911,000	610,326,467	606,745,758	21,165,242	3,580,709	2,075,312
Personal Services	101,753,662	49,659,243	46,934,354	2,724,889	112,174,986	107,282,461	105,207,149	6,967,837	6,967,837	6,967,837
Personal Services - Fringe Benefits	67,467,149	52,205,125	52,205,125	0	80,780,000	80,780,000	80,780,000	0	0	0
Sub-Total Employee Compensation	169,220,811	101,864,368	99,139,479	2,724,889	192,954,986	188,062,461	185,987,149	6,967,837	6,967,837	6,967,837
Purchase of Services	106,001,830	99,874,070	95,603,392	4,270,678	128,864,205	123,937,208	124,578,055	4,286,150	4,286,150	4,286,150
Materials, Supplies & Equipment	44,425,794	31,483,880	29,008,669	2,475,211	53,107,388	45,442,377	45,159,133	7,948,255	7,948,255	7,948,255
Contributions, Indemnities & Taxes	4,897,054	1,960,879	1,959,964	915	6,603,000	6,503,000	6,503,000	100,000	100,000	100,000
Debt Service	196,917,154	74,920,292	74,920,292	0	195,044,421	195,044,421	195,044,421	0	0	0
Payments to Other Funds	47,987,860	0	0	0	51,337,000	51,337,000	49,474,000	1,863,000	1,863,000	1,863,000

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Quarterly City Managers Report
Departmental Full Time Position Summary
Water Fund

For the Period Ending December 31, 2010

Department	FY'10 Year-End Actual	Fiscal Year 2011				
		Year to Date		Full Year		
		Month End	Actual (Over) / Under Target Budget	Authorized Positions		Current Projection (Over) / Under Current Budget Target Budget
		Target Budget Plan		Original Budget	Current Target Budget	
Division of Technology	16	79	63	16	79	77
Office of Fleet Management	40	55	45	10	55	50
Water	1,682	1,673	1,639	34	1,898	1,759
Revenue	237	259	235	24	260	260
Procurement	2	2	2	0	2	2
Law	36	36	35	1	36	36
Total Water Fund	2,013	2,104	2,019	85	2,330	2,184
					2,178	146
						(6)

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, 2010

AVIATION FUND QUARTERLY REPORT

**Quarterly City Managers Report
Fund Balance Summary
Aviation Fund**
All Departments
For the Period Ending December 31, 2010

Category	FY10 Year-End Unaudited Actual	Fiscal Year 2011					Full Year			
		Year to Date		Actual		Current Target	Current		Current Projection for Revenues Over / (Under)	
		Target Budget Plan	Actual	Actual	Over / (Under) Target Budget		Original Budget	Target Budget Plan	Current Projection	Current Budget Target Budget
REVENUES										
Taxes										
Locally Generated Non - Tax Revenues	285,016,280	144,715,000	137,739,722	(6,975,278)			363,170,000	337,296,000	337,296,000	(25,874,000) 0
Other Governments	3,090,728	1,200,000	1,284,178	84,178			5,000,000	2,500,000	2,602,189	(2,397,811) 102,189
Revenues from Other Funds of City	2,063,505	0	0	0	0		2,000,000	990,000	990,000	(1,010,000) 0
Other Sources										
Total Revenues and Other Sources	290,170,513	145,915,000	139,023,900	(6,891,100)			370,170,000	340,786,000	340,888,189	(29,281,811) 102,189
Category	FY10 Year-End Unaudited Actual	Year to Date		Actual		Current Target	Current		Current Projection for Obligations (Over) / Under	
		Target Budget Plan	Actual	Actual	(Over) / Under Target Budget		Original Budget	Budget Plan	Projection	Current Budget Target Budget
OBLIGATIONS / APPROPRIATIONS										
Personal Services	56,628,186	30,667,440	27,350,440	3,317,000			64,366,496	61,349,496	60,437,581	3,928,915 911,915
Personal Services - Employee Benefits	32,938,540	24,802,679	24,802,679	0			40,164,000	40,164,000	40,164,000	0 0
Sub-Total Employee Compensation	89,566,726	55,470,119	52,153,119	3,317,000			104,530,496	101,513,496	100,601,581	3,928,915 911,915
Purchase of Services	79,954,399	65,315,349	63,722,231	1,593,118			109,862,939	107,204,539	107,203,553	2,659,386 986
Materials, Supplies and Equipment	11,989,732	7,585,678	6,394,798	1,190,880			21,134,857	15,728,857	15,717,028	5,417,829 11,829
Contributions, Indemnities and Taxes	1,448,983	2,434,785	1,201,834	1,232,951			6,062,000	5,117,000	5,117,000	945,000 0
Debt Service	95,343,090	24,800,662	24,800,662	0			121,217,708	121,217,708	121,217,708	0 0
Payment to Other Funds	5,674,340	7,000,000	7,000,000	0			22,673,000	22,673,000	22,673,000	0 0
Advances and Miscellaneous Payments	0	0	0	0			0	0	0	0 0
Total Obligations / Appropriations	283,957,270	162,606,593	155,272,644	7,333,949			385,481,000	373,454,600	372,529,870	12,951,130 924,730
Operating Surplus / (Deficit)	6,213,243	(16,691,593)	(16,248,744)	442,849			(15,311,000)	(32,668,600)	(31,641,681)	(16,330,681) 1,026,919
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS										
Prior Year Fund Balance	55,127,876	-	-	-			29,879,000	73,622,558	73,622,558	43,743,558 0
Net Adjustments - Prior Years	12,281,439	5,000,000	5,000,000	0			12,000,000	10,000,000	10,000,000	(2,000,000) 0
Total Net Adjustments	67,409,315	5,000,000	5,000,000	0			41,879,000	83,622,558	83,622,558	41,743,558 0
Preliminary Year End Fund Balance	73,622,558	(11,691,593)	(11,248,744)	442,849			26,568,000	50,953,958	51,980,877	25,412,877 1,026,919
Deferred Revenue - Airline Rates & Charges (See Note 1)	0	0	0	0			0	0	0	0 0
Year End Fund Balance	73,622,558	(11,691,593)	(11,248,744)	442,849			26,568,000	50,953,958	51,980,877	25,412,877 1,026,919

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, 2010

Category	Year to Date Variance Better / (Worse) Than Cur. Target	Reasons / Comments
<u>Revenues</u>		
Locally Generated Non-Tax	(\$7.0)	Variances are due to timing differences between projected revenues and actual receipts from: Concessions - \$2.0 million, Space Rentals - (\$0.8) million, Landing Fees - (\$2.3) million, Car Rental - (\$0.1) million, Utilities - (\$0.8) million, International Terminal Charges - (\$3.1) million and Passenger Facility Charges - (\$1.9) million.
Other Governments	0.1	Variance is the result of a reimbursement of prior years expenditures from the Commonwealth of PA.
Subtotal	(\$6.9)	
<u>Obligations / Appropriations</u>		
Personal Services	3.3	Variances: Commerce - \$3.0 million, Fire - \$0.2 million and Law - \$0.1 million are primarily due to from savings from from vacant positions and a lower estimate of overtime costs through the first quarter of the fiscal year.
Purchase of Services	1.6	Variances: Div. of Technology - \$0.4 million and Commerce - \$1.2 million are the result of timing differences between the Target Budget Plan and the actual processing of various contracts for services including consultant services and repairs and maintenance.
Materials, Supplies & Equipment	1.2	Variances: Div. of Technology - \$0.3 million, Fleet Mgmt. - \$2.5 million and Commerce - (\$1.6) 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.
Contributions, Indemnities & Taxes	1.2	Variance: Commerce - \$1.2 million is the result of timing differences between the Target Budget Plan and the actual processing of payments for township taxes.
Subtotal	\$7.3	
Total	\$0.4	

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Quarterly City Managers Report
Analysis of Projected Year-End Variances
Aviation Fund
All Departments
For the Period Ending December 31, 2010

Category	Full Year Proj. Variance Better / (Worse) Than Cur. Target	Reasons / Comments
<u>Revenues</u>		
Other Governments	\$0.1	Variance is due to receipt of funds from the Commonwealth of PA for prior year expenditures.
Subtotal	\$0.1	
<u>Obligations / Appropriations</u>		
Personal Services	\$0.9	Variance: Fire - \$1.0 million are the result of savings from vacancies and lower estimates of overtime costs and lump sum separation payments.
Subtotal	\$0.9	
Total	\$1.0	

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**Quarterly City Managers Report
Non-Tax Revenue Summary
Aviation Fund
For the Period Ending December 31, 2010**

Department	FY'10 Year-End Unaudited Actual	Fiscal Year 2011								
		Year to Date			Full Year					
		Target Budget Plan	Actual	Actual Over / (Under) Target Budget	Original Budget	Current Target Budget Plan	Current Projection	Current Projection Over / (Under) Current Budget	Target Budget	
<u>Local Non-Tax Revenues</u>										
Fleet Management	74,770	15,000	16,097	1,097	20,000	20,000	20,000	0	0	0
Sale of Vehicles	74,770	15,000	16,097	1,097	20,000	20,000	20,000	0	0	0
Procurement	206,257	50,000	18,930	(31,070)	150,000	150,000	150,000	0	0	0
Miscellaneous	206,257	50,000	18,930	(31,070)	150,000	150,000	150,000	0	0	0
City Treasurer	326,495	1,000,000	1,109,592	109,592	2,000,000	2,000,000	2,000,000	0	0	0
Interest Earnings	326,495	1,000,000	1,109,592	109,592	2,000,000	2,000,000	2,000,000	0	0	0
Commerce - Division of Aviation	284,408,758	143,650,000	136,595,103	(7,054,897)	361,000,000	335,126,000	335,126,000	(25,874,000)	0	0
Concessions	27,441,704	14,000,000	16,048,251	2,048,251	22,000,000	28,000,000	28,000,000	6,000,000	0	0
Space Rentals	103,250,192	60,000,000	59,152,787	(847,213)	133,000,000	120,000,000	120,000,000	(13,000,000)	0	0
Landing Fees	50,217,534	32,500,000	30,211,940	(2,288,060)	75,000,000	70,000,000	70,000,000	(5,000,000)	0	0
Parking	23,732,623	0	0	0	28,000,000	25,100,000	25,100,000	(2,900,000)	0	0
Car Rental	16,743,217	10,000,000	9,861,312	(138,688)	20,000,000	20,000,000	20,000,000	0	0	0
Sale of Utilities	3,850,062	2,250,000	1,455,675	(794,325)	5,000,000	4,500,000	4,500,000	(500,000)	0	0
Overseas Terminal Facility Charges	9,742	0	0	0	0	0	0	0	0	0
International Terminal Charges	19,754,504	12,500,000	9,458,199	(3,041,801)	28,000,000	25,000,000	25,000,000	(3,000,000)	0	0
Passenger Facility Charge	33,132,726	10,400,000	8,501,333	(1,898,667)	33,000,000	33,282,000	33,282,000	282,000	0	0
Miscellaneous	6,276,454	2,000,000	1,905,606	(94,394)	17,000,000	9,244,000	9,244,000	(7,756,000)	0	0
Total Local Non-Tax Revenue	285,016,280	144,715,000	137,739,722	(6,975,278)	363,170,000	337,296,000	337,296,000	(25,874,000)	0	0
<u>Other Governments</u>										
Commerce - Division of Aviation	3,090,728	1,200,000	1,284,178	84,178	5,000,000	2,500,000	2,602,189	(2,397,811)	102,189	102,189
State	194,461	0	102,189	102,189	0	0	102,189	102,189	102,189	102,189
Federal	2,896,267	1,200,000	1,181,989	(18,011)	5,000,000	2,500,000	2,500,000	(2,500,000)	0	0
Total Other Governments	3,090,728	1,200,000	1,284,178	84,178	5,000,000	2,500,000	2,602,189	(2,397,811)	102,189	102,189
<u>Revenue from Other Funds</u>										
Commerce - Division of Aviation	2,063,505	0	0	0	2,000,000	990,000	990,000	(1,010,000)	0	0
General Fund	903,505	0	0	0	2,000,000	990,000	990,000	(1,010,000)	0	0
Capital Projects Fund	1,160,000	0	0	0	0	0	0	0	0	0
Total Revenue from Other Funds	2,063,505	0	0	0	2,000,000	990,000	990,000	(1,010,000)	0	0
Total - All Sources	290,170,513	145,915,000	139,023,900	(6,891,100)	370,170,000	340,786,000	340,888,189	(29,281,811)	102,189	102,189

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Quarterly City Managers Report
Departmental Obligations Summary
Aviation Fund

For the Period Ending December 31, 2010

Department	FY'10 Year-End Unaudited Actual	Year to Date			Fiscal Year 2011				Full Year		
		Target Budget Plan	Actual	Actual (Over) / Under Target Budget	Original Budget	Current Target Budget Plan	Current Projection	Current Projection (Over) / Under Current Budget	Current Projection	Current Budget	Target Budget
Division of Technology	393,493	3,065,495	2,355,027	710,468	6,294,985	6,294,985	6,268,189	26,796	6,268,189	26,796	26,796
Personal Services	0	134,826	114,280	20,546	282,985	282,985	256,189	26,796	256,189	26,796	26,796
Purchase of Services	393,493	2,580,669	2,199,706	380,963	5,297,000	5,297,000	5,297,000	0	5,297,000	0	0
Materials, Supplies & Equipment	0	350,000	41,041	308,959	715,000	715,000	715,000	0	715,000	0	0
Police	13,019,564	6,388,861	6,345,771	43,090	13,532,660	13,532,660	13,530,674	1,986	13,530,674	1,986	1,986
Personal Services	12,868,564	6,233,861	6,197,757	36,104	13,377,660	13,377,660	13,377,660	0	13,377,660	0	0
Purchase of Services	75,500	77,500	74,014	3,486	77,500	77,500	76,514	986	76,514	986	986
Materials, Supplies & Equipment	75,500	77,500	74,000	3,500	77,500	77,500	76,500	1,000	76,500	1,000	1,000
Fire	5,109,608	2,790,000	2,610,783	179,217	6,203,000	6,203,000	5,307,052	895,948	5,307,052	895,948	895,948
Personal Services	4,993,416	2,710,000	2,545,283	164,717	6,040,000	6,040,000	5,154,881	885,119	5,154,881	885,119	885,119
Purchase of Services	15,000	15,000	0	15,000	15,000	15,000	15,000	0	15,000	0	0
Materials, Supplies & Equipment	101,192	65,000	65,500	(500)	125,000	125,000	114,171	10,829	114,171	10,829	10,829
Payments to Other Funds	0	0	0	0	23,000	23,000	23,000	0	23,000	0	0
Public Property	13,900,000	26,900,000	26,900,000	0	26,900,000	26,900,000	26,900,000	0	26,900,000	0	0
Purchase of Services	13,900,000	26,900,000	26,900,000	0	26,900,000	26,900,000	26,900,000	0	26,900,000	0	0
Office of Fleet Management	5,287,086	3,996,145	1,457,027	2,539,118	8,108,573	8,108,573	8,108,573	0	8,108,573	0	0
Personal Services	1,219,773	567,217	547,510	19,707	1,227,573	1,227,573	1,227,573	0	1,227,573	0	0
Purchase of Services	531,267	300,746	261,992	38,754	588,000	588,000	588,000	0	588,000	0	0
Materials, Supplies & Equipment	3,536,046	3,128,182	647,525	2,480,657	6,293,000	6,293,000	6,293,000	0	6,293,000	0	0
Finance	36,552,012	28,020,837	28,020,837	0	46,822,000	46,822,000	46,822,000	0	46,822,000	0	0
Personal Services - Fringe Benefits	32,938,540	24,802,679	24,802,679	0	40,164,000	40,164,000	40,164,000	0	40,164,000	0	0
Purchase of Services	2,731,877	2,425,935	2,425,935	0	4,146,000	4,146,000	4,146,000	0	4,146,000	0	0
Contributions, Indemnities & Taxes	881,595	792,223	792,223	0	2,512,000	2,512,000	2,512,000	0	2,512,000	0	0
Sinking Fund	95,343,090	24,800,662	24,800,662	0	121,217,708	121,217,708	121,217,708	0	121,217,708	0	0
Debt Service	95,343,090	24,800,662	24,800,662	0	121,217,708	121,217,708	121,217,708	0	121,217,708	0	0
Commerce - Division of Aviation	112,792,867	65,724,615	61,974,212	3,750,403	154,524,000	142,487,600	142,497,600	12,026,400	142,497,600	12,026,400	0
Personal Services	36,205,192	20,329,956	17,360,548	2,969,408	42,017,000	39,000,000	39,000,000	3,017,000	39,000,000	3,017,000	0
Purchase of Services	62,115,285	32,799,279	31,656,677	1,142,602	72,407,000	69,748,600	69,748,600	2,658,400	69,748,600	2,658,400	0
Materials, Supplies & Equipment	8,230,662	3,952,818	5,547,376	(1,594,558)	13,900,000	8,494,000	8,494,000	5,406,000	8,494,000	5,406,000	0
Contributions, Indemnities & Taxes	567,388	1,642,562	409,611	1,232,951	3,550,000	2,605,000	2,605,000	945,000	2,605,000	945,000	0
Payments to Other Funds	5,674,340	7,000,000	7,000,000	0	22,650,000	22,650,000	22,650,000	0	22,650,000	0	0
Law	1,559,550	919,978	808,325	111,653	1,878,074	1,878,074	1,878,074	0	1,878,074	0	0
Personal Services	1,341,241	691,580	585,062	106,518	1,421,278	1,421,278	1,421,278	0	1,421,278	0	0
Purchase of Services	191,977	216,220	203,907	12,313	432,439	432,439	432,439	0	432,439	0	0
Materials, Supplies & Equipment	26,332	12,178	19,356	(7,178)	24,357	24,357	24,357	0	24,357	0	0
Total Aviation Fund	283,957,270	162,606,593	155,272,644	7,333,949	385,481,000	373,454,600	372,529,870	12,951,130	372,529,870	12,951,130	924,730
Personal Services	56,628,186	30,667,440	27,350,440	3,317,000	64,366,496	61,349,496	60,437,581	3,928,915	60,437,581	3,928,915	0
Personal Services - Fringe Benefits	32,938,540	24,802,679	24,802,679	0	40,164,000	40,164,000	40,164,000	0	40,164,000	0	0
Sub-Total Employee Compensation	89,566,726	55,470,119	52,153,119	3,317,000	104,530,496	101,513,496	100,601,581	3,928,915	100,601,581	3,928,915	0
Purchase of Services	79,954,399	65,315,349	63,722,231	1,593,118	109,862,939	107,204,539	107,203,553	2,659,386	107,203,553	2,659,386	966
Materials, Supplies & Equipment	11,969,732	7,585,678	6,394,798	1,190,880	21,134,857	15,728,857	15,717,028	5,417,829	15,717,028	5,417,829	0
Contributions, Indemnities & Taxes	1,448,983	2,434,785	1,201,834	1,232,951	6,062,000	5,117,000	5,117,000	945,000	5,117,000	945,000	0
Debt Service	95,343,090	24,800,662	24,800,662	0	121,217,708	121,217,708	121,217,708	0	121,217,708	0	0
Payments to Other Funds	5,674,340	7,000,000	7,000,000	0	22,673,000	22,673,000	22,673,000	0	22,673,000	0	0

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Quarterly City Managers Report
Departmental Full Time Position Summary
Aviation Fund

For the Period Ending December 31, 2010

Department	FY'10 Year-End Actual	Fiscal Year 2011					
		Year to Date			Full Year		
		Month End		Actual (Over) / Under Target Budget	Authorized Positions		Current Projection (Over) / Under Current Budget Target Budget
		Target Budget Plan	Actual		Original Budget	Current Target Budget	
Division of Technology	0	4	3	1	4	4	3
Police	164	166	165	1	166	166	166
Uniformed	153	155	154	1	155	155	155
Civilian	11	11	11	0	11	11	11
Fire	64	65	66	(1)	71	65	65
Uniformed	64	65	66	(1)	71	65	65
Civilian	0	0	0	0	0	0	0
Office of Fleet Management	21	22	21	1	22	22	22
Commerce - Division of Aviation	748	750	736	14	896	850	850
Law	20	21	19	2	21	21	21
Total Aviation Fund	1,017	1,028	1,010	18	1,180	1,128	1,127
							53
							1

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2010

GRANTS REVENUE FUND QUARTERLY REPORT

Unanticipated Grants

FUNDS TAKEN FROM FINANCE'S UNANTICIPATED GRANTS REVENUE FUND - FY 2011
FOR PERIOD OCTOBER 1, 2010 - DECEMBER 31, 2010

No.	Department	Amount	Grant Title	Source	Description
05	Mayor's Office	12,352.23	Commission on Aging - PCA	U.S. Department of Labor	Rollover unspent funds
25	Fleet Management	250,000.00	Alternative Fuels Incentive Grant	PA Department of Environmental Protection	Set-up FY 2011 appropriation
31	Records	27,657.00	Increase Access to National Historic Records	National Foundation for the Arts and Humanities	Rollover unspent funds
46	Mayor's Off-Transportation	1,491.00	Transit Planning & Programming	U.S. Department of Transportation	Additional funds received
69	District Attorney	240,000.00	Drug Enforcement	Local Drug Forfeiture Funds	Set-up FY 2011 appropriation
	N/A	4,663,282.00	Grants Fund - Appropriation Transfer	N/A	Ordinance by City Council - Bill # 100541
	N/A	488,197.00	Grants Fund - Appropriation Transfer	N/A	Ordinance by City Council - Bill # 100775
	Total	5,682,979.23			

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2010

CASH FLOW FORECAST FOR FISCAL YEAR 2011

CASH FLOW PROJECTIONS
GENERAL FUND FY2011

Actual through December 31

OFFICE OF THE DIRECTOR OF FINANCE

Amounts in Millions

	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30	Total	Accrued	Estimated Revenues
REVENUES															
Real Estate Tax	4.1	8.6	3.7	4.0	4.1	11.5	40.4	243.3	120.1	28.2	10.2	10.5	488.7		488.7
Total Wage, Earnings, Net Profits	91.4	109.7	78.8	92.9	100.4	89.9	111.7	91.0	99.2	101.1	111.7	89.2	1167.0		1167.0
Realty Transfer Tax	19.7	12.5	7.5	7.9	9.3	9.6	9.5	6.0	8.6	9.3	10.0	10.0	119.8		119.8
Sales Tax	21.4	23.4	20.7	19.4	21.3	18.6	18.4	23.4	19.5	19.6	21.5	20.3	247.5		247.5
Business Privilege Tax	2.4	13.0	11.4	8.4	(0.7)	9.2	5.0	5.4	17.3	130.1	127.1	32.2	360.8		360.8
Other Taxes	7.7	12.4	9.9	6.2	7.7	7.7	5.8	8.4	4.7	10.9	7.8	8.5	97.7		97.7
Locally Generated Non-tax	20.5	21.2	19.6	13.8	24.9	22.1	24.5	21.4	28.0	22.4	26.8	29.6	274.8		274.8
Total Other Governments	0.2	101.0	91.8	114.6	13.4	22.3	17.0	4.8	152.4	13.9	28.1	149.3	708.8		845.8
Total PICA Other Governments	15.7	26.2	8.1	25.2	21.0	10.1	35.9	27.2	29.3	23.4	34.6	22.5	279.2		279.2
Interfund Transfers	8.4	0.2	0.1	1.1	0.2	0.0	0.2	0.2	0.2	0.2	0.2	1.6	12.6		52.2
Total Current Revenue	191.5	328.2	251.6	293.5	201.6	201.0	268.3	431.0	479.2	359.0	378.1	373.8	3756.8	176.6	3933.5
Collection of prior year(s) revenue	112.2	57.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	169.2		
Other fund balance adjustments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
TOTAL CASH RECEIPTS	303.7	385.2	251.6	293.5	201.6	201.0	268.3	431.0	479.2	359.0	378.1	373.8	3926.0		

Amounts in Millions

	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30	Total	Vouchers Payable	Encumbrances	Estimated Obligations
EXPENSES AND OBLIGATIONS																
Payroll	83.2	110.2	113.9	104.2	103.5	142.2	104.6	99.1	107.0	99.1	100.1	147.1	1314.2	48.5	0.0	1362.7
Employee Benefits	40.0	34.0	42.4	41.4	40.9	43.8	42.6	36.7	40.3	36.5	37.7	36.1	472.4	15.0	0.0	487.4
Pension	3.7	(3.4)	10.9	51.8	(3.2)	1.2	3.7	0.0	327.1	100.7	0.0	0.0	492.5	0.0	0.0	492.5
Purchase of Services	52.9	68.2	63.1	66.6	93.3	97.0	88.8	87.9	108.4	90.0	96.4	77.5	990.0	30.0	130.0	1150.0
Materials, Equipment	1.9	4.2	7.6	5.0	5.5	4.4	6.1	7.3	8.1	7.1	6.9	6.2	70.3	4.8	4.0	79.1
Contributions, Indemnities	15.1	5.1	3.4	8.9	2.2	9.9	1.5	4.7	7.1	9.3	25.8	12.4	105.4	4.0	0.0	109.4
Debt Service-Short Term	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	11.0	11.0	0.0	0.0	11.0
Debt Service-Long Term	34.7	1.1	11.1	0.6	5.6	5.9	5.1	21.7	1.2	0.6	13.0	9.8	110.4	0.0	0.0	110.4
Interfund Charges	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.5	25.5	0.0	28.0
Advances, Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Current Year Appropriation	234.0	219.4	252.4	278.5	247.8	304.4	252.3	257.3	599.3	343.2	279.9	300.2	3568.7	127.8	134.0	3830.5
Prior Year Encumbrances	51.9	31.1	8.8	5.1	1.9	2.1	6.8	2.7	4.9	4.2	2.7	2.4	124.5			
Prior Year Vouchers Payable	55.2	45.9	(1.1)	(0.9)	(0.9)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	98.2			
TOTAL DISBURSEMENTS	341.1	296.4	260.1	282.7	248.8	306.5	259.1	260.0	604.1	347.4	282.6	302.6	3791.4			
Disbursements	(37.4)	88.8	(8.5)	10.8	(47.2)	(105.5)	9.1	171.0	(124.9)	11.6	95.5	71.3				
Opening Balance	(30.6)	217.0	305.8	297.3	308.1	260.9	155.4	164.5	335.6	210.6	222.3	32.7				
TRANS	285.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(285.0)	0.0				
CLOSING BALANCE	217.0	305.8	297.3	308.1	260.9	155.4	164.5	335.6	210.6	222.3	32.7	104.0				

CASH FLOW PROJECTIONS OFFICE OF THE DIRECTOR OF FINANCE
CONSOLIDATED CASH--ALL FUNDS--FY2011

	Amounts in Millions											
	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	217.0	305.8	297.3	308.1	260.9	155.4	164.5	335.6	210.6	222.3	32.7	104.0
Grants Revenue	111.5	108.1	104.3	100.9	105.7	94.4	50.0	50.0	50.0	40.0	40.0	40.0
Community Development	(1.3)	(5.0)	(4.1)	(6.3)	(5.0)	1.2	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)	(2.0)
Vehicle Rental Tax	5.2	5.7	2.2	2.6	3.1	3.5	7.6	8.0	5.9	6.4	6.9	7.4
Hospital Assessment Fund	4.2	3.6	35.1	5.0	4.7	6.5	2.0	2.0	2.0	2.0	2.0	2.0
Housing Trust Fund	16.6	16.4	16.8	17.2	15.0	14.7	12.0	14.0	14.0	14.0	12.0	12.0
Other Funds	26.5	20.6	16.8	16.8	46.5	26.2	9.0	9.0	9.0	9.0	9.0	9.0
TOTAL OPERATING FUNDS	379.7	455.2	468.4	444.3	430.9	301.9	243.1	416.6	289.5	291.7	100.6	172.4
Capital Improvement	124.3	122.1	111.6	105.6	99.3	90.9	80.9	70.9	60.9	50.9	190.3	180.3
Industrial & Commercial Dev.	4.8	4.8	5.1	5.1	5.1	3.2	4.5	4.5	4.5	4.5	4.5	4.5
TOTAL CAPITAL FUNDS	129.1	126.9	116.7	110.7	104.4	94.1	85.4	75.4	65.4	55.4	194.8	184.8
TOTAL FUND EQUITY	508.8	582.1	585.1	555.0	535.3	396.0	328.5	492.0	354.9	347.1	295.4	357.2

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2010

METHODOLOGY FOR FINANCIAL REPORTING

QUARTERLY CITY MANAGERS REPORT

For the Period Ending December 31

METHODOLOGY FOR FINANCIAL REPORTING

A. FUND ACCOUNTING

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

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

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

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

B. BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

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

QUARTERLY CITY MANAGERS REPORT

For the Period Ending December 31

METHODOLOGY FOR FINANCIAL REPORTING

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

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

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

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

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

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

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

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

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

QUARTERLY CITY MANAGERS REPORT

For the Period Ending December 31

METHODOLOGY FOR FINANCIAL REPORTING

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

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

C. LEGAL COMPLIANCE

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

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

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

QUARTERLY CITY MANAGERS REPORT

For the Period Ending December 31

METHODOLOGY FOR FINANCIAL REPORTING

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

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

D. CITY MANAGERS REPORTS

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

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

Actual monthly expenditures do not include accounts payable (amounts owed to providers of goods and services which have not been vouchered 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.