

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING JUNE 30, 2011



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

In Cooperation with

Office of the Director of Finance

Office of the Managing Director

August 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 June 30, 2011

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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 June 30, 2011

Introduction

This Quarterly City Manager's Report (QCMR) for the fourth quarter FY11 projects that the General Fund will end FY2011 with a fund balance of \$3.45 million, a reduction of \$1.7 million compared with the previous quarter. The annual operating surplus (with prior year adjustments) is projected to be \$117.5 million. The information contained in this QCMR is reflected in the FY2012-2016 Five Year Financial Plan with Budget revisions that was approved by PICA on July 26, 2011. Revenue and expenditure comparisons listed below reflect changes from the prior Quarterly City Manager's Report for the period ending March 31, 2011.

Revenues

Tax revenues are projected to be \$2.489 billion, \$7.5 million higher than projections from the previous quarter. This is due to changes in the Business Privilege Tax and Real Estate Transfer Tax projections. The Business Privilege Tax is coming in stronger than anticipated so projections were revised upward by \$10 million. Real Estate Transfer Tax receipts are coming in lower than anticipated and have been revised downward by \$2.5 million.

Locally generated non-tax revenue is revised downwards \$4.9 million in this quarterly projection to \$266 million. This is primarily due to a reduction of \$13.8 million in the Commercial Property Collection Fee because of a timing issue which is partially offset by an increase of \$8.0 million in one-time bail fees collected by the Clerk of Courts. There are a variety of other smaller positive and negative variances which brings the net reduction to \$4.9 million.

Revenues from Other Governments, including PICA, are projected to total \$1.076 billion; \$35 million lower than the projection in the previous quarter. This is largely attributable to delays in state reimbursements for the Department of Human Services amounting to \$48.4 million, offset by increased funds from PICA due to the net profits tax allocation.

Total Revenues are now projected at \$3,895,914,000 which is \$46.7 million above the Target Budget.

Expenditures

Expenditures are projected to total \$3,802,932,000, \$14.9 million more than the Target Budget and \$50 million less than the budget adopted by City Council. This is a decrease of \$31 million from the previous quarter.

The purchase of services projection has decreased by \$20.1 million from the previous quarter, and is \$8.6 million under the Target Budget. Changes made this quarter include a \$15 million reduction in Department of Human Services' spending due to lower levels of placements, a \$3 million reduction in Department of License and Inspections' spending due to lower than anticipated demolition costs in the general fund, and a reduction of \$2.1 million in lease payments in the Sinking Fund.

Debt Service is projected at \$110.4 million, which is an \$11 million dollar decrease from the last quarter. This is due to the timing of the new money general obligation issuance, as well as, lower than anticipated interest costs for the tax and revenue anticipation notes.

The expectation for a positive fund balance in FY11 depends on the timely receipt of \$126.2 million of state reimbursements for the Department of Human Services during the accrual period which runs from July 1, 2011 to August 31, 2011.



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

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

FOR THE PERIOD ENDING JUNE 30, 2011

(000 Omitted)

Category	FY 10 Actual	FISCAL YEAR 2011				
		FULL YEAR				
		Adopted Budget	Original Target Budget	Current Projection	Current Projection for Revenues Over (Under)	
					Adopt. Budget	Target Budget
<u>REVENUES</u>						
Taxes	2,316,641	2,471,918	2,446,269	2,489,042	17,124	42,773
Locally Generated Non - Tax Revenues	229,359	268,276	269,294	266,086	(2,190)	(3,208)
Revenues from Other Governments	775,594	816,175	784,697	785,346	(30,829)	649
Other Govts. - PICA City Account (1)	300,787	299,453	295,614	291,216	(8,237)	(4,398)
Sub-Total Other Governments	1,076,381	1,115,628	1,080,311	1,076,562	(39,066)	(3,749)
Revenues from Other Funds of City	31,945	53,321	53,321	64,224	10,903	10,903
Other Sources	0	0	0	0	0	0
Total Revenue and Other Sources	3,654,326	3,909,143	3,849,195	3,895,914	(13,229)	46,719
Category	FY 10 Unaudited Actual	FULL YEAR				
		FULL YEAR				
		Adopted Budget	Original Target Budget	Current Projection	Current Projection for Obligations (Over) Under	
					Adopt. Budget	Target Budget
<u>OBLIGATIONS / APPROPRIATIONS</u>						
Personal Services	1,360,000	1,369,164	1,348,522	1,363,788	5,376	(15,266)
Personal Services - Employee Benefits	829,855	964,887	964,887	979,887	(15,000)	(15,000)
Sub-Total Employee Compensation	2,189,855	2,334,052	2,313,410	2,343,676	(9,624)	(30,266)
Purchase of Services	1,111,393	1,153,831	1,139,374	1,130,776	23,055	8,599
Materials, Supplies and Equipment	68,694	80,098	76,565	80,694	(596)	(4,130)
Contributions, Indemnities and Taxes	128,042	135,765	109,382	109,417	26,348	(35)
Debt Service	105,513	121,395	121,395	110,414	10,981	10,981
Payments to Other Funds	26,056	27,956	27,956	27,956	0	0
Advances & Miscellaneous Payments	24,172	0	0	0	0	0
Total Obligations / Appropriations	3,653,726	3,853,096	3,788,081	3,802,932	50,164	(14,851)
Operating Surplus (Deficit)	600	56,047	61,114	92,982	36,935	31,868
<u>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</u>						
Net Adjustments - Prior Years	22,560	24,500	24,500	24,500	0	0
Fund for Contingencies						
Operating Surplus/(Deficit) & Prior Year Adj.	23,160	80,547	85,614	117,482	36,935	31,868
Prior Year Fund Balance	(137,188)	(37,894)	(51,657)	(114,028)	(76,134)	(62,371)
Year End Fund Balance	(114,028)	42,653	33,957	3,454	(39,199)	(30,503)

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

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

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING JUNE 30, 2011

GENERAL FUND REVENUES

Summary Table R-1
Analysis of Tax Revenue
QUARTERLY CITY MANAGERS REPORT
GENERAL FUND
FOR THE PERIOD ENDING JUNE 30, 2011
Amounts in Millions

Tax	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons / Comments
City Wage Tax	\$18.3			FY 2010 Base FY 2010 Estimated Actual : \$1,117.0 FY 2010 Actual: \$1,114.2 Decrease: (\$2.8) FY 2010 to FY 2011 Base Growth Rate: 5/10 Estimated Growth Rate: 1.85% Current Estimated Growth Rate: 3.0% 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
Real Estate Tax		(\$2.6)		FY 2010 Base FY 2010 Estimated Actual : \$413.4 FY 2010 Actual: \$402.2 Decrease: (\$11.2) FY 2010 to FY 2011 Base Growth Rate: 5/10 Estimated Growth Rate: 0.0% Current Estimated Growth Rate: 0.0% 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
Business Privilege Tax	\$20.1			FY 2010 Base FY 2010 Estimated Actual : \$376.6 FY 2010 Actual: \$364.7 Decrease: (\$11.9) FY 2010 to FY 2011 Base Growth Rate: 5/10 Estimated Growth Rate: 0.15% Current Estimated Growth Rate: 3.5% 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
Sales Tax	\$5.7			FY 2010 Base FY 2010 Estimated Actual : \$199.8 FY 2010 Actual: \$207.3 Increase: \$7.5 FY 2010 to FY 2011 Base Growth Rate: 5/10 Estimated Growth Rate: 1.5% Current Estimated Growth Rate: 3.2% FY 2010 Tax Rate: 2% effective October 8, 2009. FY 2011 Tax Rate: 2%
Real Estate Transfer Tax		(\$3.9)		FY 2010 Base FY 2010 Estimated Actual : \$118.7 FY 2010 Actual: \$119.2 Increase: \$0.5 FY 2010 to FY 2011 Base Growth Rate: 5/10 Estimated Growth Rate: 5.4% Current Estimated Growth Rate: 0.5% FY 2010 Tax Rate: 3% FY 2011 Tax Rate: 3%
Other Taxes	\$5.2			
Total Variance From TB Plan	\$49.3	(\$6.5)	\$42.8	
Difference between FY 2011 Adopted Budget and Target Budget Plan.		(\$25.7)		
Total Variance From Budget	\$49.3	(\$32.2)	\$17.1	

TABLE R-2
QUARTERLY CITY MANAGERS REPORT
TAX REVENUE SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING JUNE 30, 2011
 (000 Omitted)

Category	FY 10 Actual	FISCAL YEAR 2011					
		FULL YEAR				Bud. Bur. Projection Over (Under)	
		Adopted Budget	Target Budget	Budget Bureau Projection	Budget	Target Budget	
<u>TAX REVENUES</u>							
Wage & Earnings							
<i>Current</i>	1,102,285	1,112,772	1,119,635	1,137,888	25,116	18,253	
<i>Prior</i>	11,918	12,000	12,000	12,000	0	0	
Total	1,114,203	1,124,772	1,131,635	1,149,888	25,116	18,253	
Real Property							
<i>Current</i>	364,313	457,534	451,359	451,238	(6,296)	(121)	
<i>Prior</i>	37,874	40,000	40,000	37,500	(2,500)	(2,500)	
Total	402,187	497,534	491,359	488,738	(8,796)	(2,621)	
Business Privilege							
<i>Current</i>	329,275	350,162	331,708	350,800	638	19,092	
<i>Prior</i>	35,428	19,000	19,000	20,000	1,000	1,000	
Total	364,703	369,162	350,708	370,800	1,638	20,092	
Sales	207,113	241,892	241,763	247,510	5,618	5,747	
Real Estate Transfer	119,236	125,220	121,220	117,332	(7,888)	(3,888)	
Net Profits	14,506	12,667	11,913	17,103	4,436	5,190	
Parking	70,453	72,493	72,493	72,493	0	0	
Amusement	21,850	21,103	21,103	21,103	0	0	
Other	2,390	7,075	4,075	4,075	(3,000)	0	
TOTAL TAX REVENUE	2,316,641	2,471,918	2,446,269	2,489,042	17,124	42,773	

Analysis of City/PICA Wage, Earnings and Net Profits Tax						
City Wage & Earnings Tax	1,114,203	1,124,772	1,131,635	1,149,888	25,116	18,253
PICA Wage & Earnings Tax	336,098	353,698	353,698	346,024	(7,674)	(7,674)
Total Wage & Earnings Tax	1,450,301	1,478,470	1,485,333	1,495,912	17,442	10,579
City Net Profits Tax	14,506	12,667	11,913	17,103	4,436	5,190
PICA Net Profits Tax	7,188	8,188	8,188	11,464	3,276	3,276
Total Net Profits Tax	21,694	20,855	20,101	28,567	7,712	8,466
PICA Wage & Earnings Tax	336,098	353,698	353,698	346,024	(7,674)	(7,674)
PICA Net Profits Tax	7,188	8,188	8,188	11,464	3,276	3,276
Total PICA Wage, Earnings & Net	343,286	361,886	361,886	357,488	(4,398)	(4,398)
less: PICA Net Debt Service	67,499	62,433	66,272	66,272	3,839	0
equals: PICA City Account	275,787	299,453	295,614	291,216	(8,237)	(4,398)

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 JUNE 30, 2011

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	\$2.1			Collection of FY10 Cable TV receipts - \$2.0 million
- Police		(\$1.0)		Lower estimate of reimbursement for special events
- Streets		(\$5.3)		Lower collection of Trash Fee receipts - \$8.8 million, offset by higher Recycling Revenue - \$2.8 million and reimbursement - \$0.7 million
- Fire		(\$1.8)		Lower EMS fees - \$2.0 million offset by higher prior year reimb. - \$0.2 million
- Public Property	\$2.0			Higher revenues from asset sales - \$2.8 million offset by lower estimate of reimbursements - \$0.8 million
- Licenses & Inspections	\$2.0			Higher estimate of revenues from permits, fees and licenses
- Records		(\$1.8)		Lower estimate of document recording fees
- Finance	\$7.3			Refund from Health Insurance Provider - \$6.8 million and Streets Sanitation Enforcement - \$1.7 million offset by lower benefit charges - \$0.9 million and Alarm License Fees - \$0.3 million
- Revenue		(\$3.3)		Lower local share of gaming revenue (see Revenue From Other Govts.) offset by higher revenues from refunds
- Treasurer		(\$7.6)		Lower estimate of interest earnings than forecast
- Sheriff		(\$4.5)		Lower estimate of revenues from sheriff sales
- First Judicial District		(\$1.0)		Lower estimate of traffic fines
- First Judicial District - Clerk of Courts	\$8.0			Collection of prior year forfeited bail
- Other	\$1.7			Other miscellaneous variances (net)
Other Governments				
- PICA City Account		(\$4.4)		Adjustment of City / PICA net profits tax allocation
- Police		(\$1.0)		Lower estimate of State reimbursement
- Human Services		(\$8.8)		Collection of prior year billings
- Finance	\$2.8			State pension aid higher than forecast - \$1.8 million, gaming revenue - \$1.0 million
- Treasurer		(\$0.7)		Lower estimate of State payments for Utility and Liquor License Tax
- Other	\$8.4			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	\$34.3	(\$41.2)	(\$6.9)	
Difference between FY 2011 Adopted Budget and Target Budget Plan.		(\$34.4)		
Total Variance From Budget	\$34.3	(\$75.6)	(\$41.3)	
Other Revenue Sources and Adjustments				
Other Revenue Sources and Adjustments	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons / Comments
Net Revenue from Other Funds	\$10.9			
Net Adjustments - Prior Years				
Total Other Sources	\$10.9	\$0.0	\$10.9	

TABLE R-4
QUARTERLY CITY MANAGERS REPORT
NON - TAX REVENUE SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING JUNE 30, 2011
(000 omitted)

Category	FY 10 Actual	FISCAL YEAR 2011				
		FULL YEAR			Current Projection Over (Under)	
		Adopted Budget	Target Budget	Current Projection	Budget	Target Budget
LOCAL NON - TAX REVENUES						
Office of Technology	13,796	18,660	18,660	20,750	2,090	2,090
Cable TV Franchise Fees	12,452	17,550	17,550	19,550	2,000	2,000
Telephone Commissions	1,270	1,000	1,000	1,000	0	0
Other	74	110	110	200	90	90
Police	3,526	4,770	4,770	3,770	(1,000)	(1,000)
Streets	6,363	21,010	22,026	16,776	(4,234)	(5,250)
San. Collection Fee-PHA	1,602	1,500	1,500	1,500	0	0
Survey Charges	1,085	1,250	1,250	1,000	(250)	(250)
Recycling Revenue	120	1,000	2,000	4,800	3,800	2,800
Commercial Property Collection Fee	227	14,015	14,031	5,231	(8,784)	(8,800)
Other	3,329	3,245	3,245	4,245	1,000	1,000
Fire	34,633	37,200	37,200	35,400	(1,800)	(1,800)
Emergency Medical Service Fees	34,111	36,900	36,900	34,900	(2,000)	(2,000)
Other	522	300	300	500	200	200
Public Health (1)	13,653	12,332	12,332	12,332	0	0
Parks & Recreation	1,547	709	709	789	80	80
Public Property	8,869	8,485	8,485	10,485	2,000	2,000
PATCO. Lease Payment	2,973	3,285	3,285	3,060	(225)	(225)
Rent from Real Estate	811	600	600	600	0	0
Sale/Lease of Capital Assets	3,456	2,500	2,500	5,325	2,825	2,825
Other	1,629	2,100	2,100	1,500	(600)	(600)
Human Services (1)	4,209	5,000	5,000	5,000	0	0
Licenses & Inspections	44,460	43,219	43,219	46,019	2,800	2,800
Records	15,955	17,970	17,970	16,220	(1,750)	(1,750)
Recording of Legal Instruments	10,541	11,400	11,400	10,400	(1,000)	(1,000)
Other	5,414	6,570	6,570	5,820	(750)	(750)
Finance	15,656	12,517	12,517	19,817	7,300	7,300
Burglar Alarm Fees & Licenses	4,735	4,577	4,577	4,277	(300)	(300)
Solid Waste Code Violations (SWEEP)	3,718	2,870	2,870	4,570	1,700	1,700
Employee Health Benefit Charges	1,169	2,090	2,090	1,190	(900)	(900)
Other	6,034	2,980	2,980	9,780	6,800	6,800
Revenue	3,265	7,400	7,400	4,150	(3,250)	(3,250)
Non-Profit Contribution Program	2,090	2,950	2,950	2,950	0	0
Casino Gaming Fees	0	4,000	4,000	0	(4,000)	(4,000)
Other	1,175	450	450	1,200	750	750
City Treasurer	3,905	12,826	12,826	5,276	(7,550)	(7,550)
Interest Earnings	3,368	12,226	12,226	4,626	(7,600)	(7,600)
Other	537	600	600	650	50	50
Clerk of Quarter Sessions	8,577	8,025	0	0	(8,025)	0
Register of Wills	3,582	4,194	4,194	3,694	(500)	(500)
Sheriff	7,340	9,550	9,550	5,050	(4,500)	(4,500)
First Judicial District	31,050	35,050	43,075	50,075	15,025	7,000
Clerk of Courts	0	0	8,025	16,025	16,025	8,000
Court Costs, Fees and Charges	20,437	20,500	20,500	20,500	0	0
Code Violation Fines	1,516	3,250	3,250	3,250	0	0
Moving Violation Fines (Traffic Court)	8,887	10,250	10,250	9,250	(1,000)	(1,000)
Other	210	1,050	1,050	1,050	0	0
All Other	8,973	9,359	9,361	10,483	1,124	1,122
TOTAL LOCAL NON - TAX REVENUE	229,359	268,276	269,294	266,086	(2,190)	(3,208)

(1) See Table R-5 for detail.

TABLE R-4
QUARTERLY CITY MANAGERS REPORT
NON - TAX REVENUE SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING JUNE 30, 2011
(000 omitted)

Category	FY 10 Actual	FISCAL YEAR 2011				
		FULL YEAR			Current Projection Over (Under)	
		Adopted Budget	Target Budget	Current Projection	Budget	Target Budget
<u>OTHER GOVERNMENTS</u>						
PICA City Account (1)	300,787	299,453	295,614	291,216	(8,237)	(4,398)
Police	8,793	2,350	2,350	1,350	(1,000)	(1,000)
State Reimbursement-Police Training	3,837	2,350	2,350	1,350	(1,000)	(1,000)
State Reimbursement-Police on Patrol	4,956	0	0	0	0	0
Public Health (2)	50,617	58,800	58,800	58,800	0	0
Public Property	18,000	18,000	18,000	18,000	0	0
PGW Rental	18,000	18,000	18,000	18,000	0	0
Human Services (2)	487,311	525,904	495,456	486,616	(39,288)	(8,840)
Finance	147,552	149,371	148,341	151,162	1,791	2,821
State Pension Fund Aid (Act 205)	59,194	60,000	60,000	61,821	1,821	1,821
State Wage Tax Relief Funding	86,271	87,307	86,277	86,277	(1,030)	0
State Police Fines	987	1,000	1,000	1,000	0	0
Gaming - Local Share Assessment	0	0	0	1,000	1,000	1,000
Other	1,100	1,064	1,064	1,064	0	0
Revenue	33,812	32,010	32,010	32,010	0	0
Parking Violation Fines (Net PPA)	33,711	32,000	32,000	32,000	0	0
Other	101	10	10	10	0	0
City Treasurer	5,062	5,475	5,475	4,716	(759)	(759)
Retail Liquor License	1,153	1,200	1,200	1,118	(82)	(82)
State Utility Tax Refund	3,909	4,275	4,275	3,598	(677)	(677)
Commerce-Convention Center Offset	1,659	0	0	0	0	0
First Judicial District	16,234	15,390	15,390	15,372	(18)	(18)
State Reimbursement-Intensive Probation	5,141	6,175	6,175	6,175	0	0
State Reimbursement-County Court Costs	8,882	8,900	8,900	8,882	(18)	(18)
Other	2,211	315	315	315	0	0
All Other	6,554	8,875	8,875	17,320	8,445	8,445
TOTAL OTHER GOVERNMENTS	1,076,381	1,115,628	1,080,311	1,076,562	(39,066)	(3,749)

(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 JUNE 30, 2011
(000 omitted)

AGENCY AND REVENUE SOURCE	FY 10 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	361,679	390,111	370,928	354,591	(16,337)
Act 148 Overmatch	13,897	0	0	0	0
Title IV-B State Match	0	0	0	729	729
Federal:					
Title IV-B Reimbursement	2,735	2,735	2,735	2,735	0
T.A.N.F.	5,796	30,205	30,205	49,720	19,515
Title IV-E Reimbursement	103,204	105,588	91,588	78,841	(12,747)
Sub-Total Other Governments	487,311	528,639	495,456	486,616	(8,840)
TOTAL, HUMAN SERVICES	491,520	533,639	500,456	491,616	(8,840)

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING JUNE 30, 2011

GENERAL FUND OBLIGATIONS

Table O-1
Analysis of Forecast Year-End Departmental Obligations
QUARTERLY CITY MANAGERS REPORT
GENERAL FUND
FOR THE PERIOD ENDING JUNE 30, 2011

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		(\$0.7)		Forensic and citywide audits
City Commissioners		(\$0.4)		Special election, primary election poll workers payroll
District Attorney		(\$1.5)		Personal Services cost higher than targeted (\$1.4 mill.); overtime settlement(\$60K)
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)		To appropriate additional revenues
		(\$1.1)		Counsel and juror fee shortfall
Fire		(\$2.2)		Uniform overtime higher than anticipated.
Fleet Management - Vehicles		(\$1.5)		Purchase of Police radio patrol cars.
Human Services	\$15.0			Lower level of placements.
Legal Services		(\$0.7)		Defender Assoc. increased medical costs.
Licenses and Inspections	\$3.0			Lower than anticipated demolition costs.
Miscellaneous		(\$0.2)		Reimb. Atwater Kent Museum, Payroll, HRIS Support
Office of Property Assessment		(\$1.7)		Fund former School District employees, full valuation consultant, and operational assessment.
Police		(\$2.4)		Uniform payroll higher than anticipated.
Public Property		(\$0.3)		Full funding of space rentals.
Revenue		(\$0.5)		E -Tides online tax filing system
Sheriff		(\$1.2)		Personal Services cost higher than targeted (\$1.0 million), forensic audit (\$200K)
Sinking Fund	\$13.1			Debt Service lower than anticipated.
Streets		(\$11.0)		LED lights (\$705K), road salt (\$1.9 million), snow removal costs (\$8.4 million).
TOTAL VARIANCE FROM TARGET BUDGET PLAN	\$31.1	(\$46.0)	(\$14.9)	
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	\$96.1	(\$46.0)	\$50.1	

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 JUNE 30, 2011

DEPARTMENT	FY 10 ACTUAL	FISCAL YEAR 2011					
		FULL YEAR				CURRENT PROJECTION	
		ADOPTED BUDGET	ORIGINAL TARGET BUDGET	CURRENT PROJECTION	ADOPTED BUDGET	(OVER) UNDER TARGET	
Art Museum Subsidy	2,300,000	2,300,000	2,300,000	2,300,000	0	0	
Atwater Kent Museum	298,059	248,630	248,630	268,630	(20,000)	(20,000)	
Auditing (City Controller's Office)	7,408,017	7,291,566	7,236,052	7,948,052	(656,486)	(712,000)	
Board of Building Standards	61,283	71,601	71,601	71,601	0	0	
Board of Ethics	705,545	810,000	810,000	810,000	0	0	
Board of L & I Review	127,040	155,721	155,721	155,721	0	0	
Board of Revision of Taxes	7,463,012	6,502,559	6,502,559	2,084,029	4,418,530	4,418,530	
Camp William Penn	100,448	0	0	0	0	0	
City Commissioners (Election Board)	9,021,144	8,794,177	8,794,177	9,221,677	(427,500)	(427,500)	
City Council	13,373,484	15,048,972	15,048,972	15,048,972	0	0	
City Planning Commission	2,904,020	2,551,249	2,257,200	2,257,199	294,050	1	
City Representative	906,162	945,591	907,767	907,767	37,824	0	
City Treasurer	647,559	904,699	904,699	904,699	0	0	
Civil Service Commission	154,111	170,309	170,309	170,309	0	0	
Clerk of Quarter Sessions	4,509,567	4,549,313	4,367,341	0	4,549,313	4,367,341	
Commerce	3,148,757	2,190,276	2,124,813	2,124,813	65,463	0	
Commerce-Economic Stimulus	0	1,452,386	1,372,143	1,372,143	80,243	0	
Community College Subsidy	26,467,924	26,467,924	25,409,207	25,409,207	1,058,717	0	
Convention Center Subsidy	24,171,817	15,000,000	15,000,000	15,000,000	0	0	
District Attorney	30,071,519	29,062,121	29,062,121	30,522,121	(1,460,000)	(1,460,000)	
Division of Technology	38,521,370	67,432,032	63,582,751	63,582,751	3,849,281	0	
Fairmount Park	12,504,253	0	0	0	0	0	
Finance	15,895,412	12,171,642	13,583,509	13,583,509	(1,411,867)	0	
Finance - Contribution to the School District	38,540,000	38,600,000	38,600,000	38,600,000	0	0	
Finance - Employee Benefits	829,855,069	964,887,316	964,887,316	979,887,316	(15,000,000)	(15,000,000)	
Employee Disability	50,256,169	54,031,478	54,031,478	54,031,478	0	0	
FICA	65,177,998	70,227,016	70,227,016	70,227,016	0	0	
Flex Cash Payments	778,134	1,000,000	1,000,000	1,000,000	0	0	
Group Legal	4,140,577	4,425,000	4,425,000	4,425,000	0	0	
Group Life Insurance	7,703,547	7,600,000	7,600,000	7,600,000	0	0	
Health / Medical	349,697,600	369,977,854	369,977,854	356,844,854	13,133,000	13,133,000	
Pension	250,009,741	381,363,000	381,363,000	393,863,000	(12,500,000)	(12,500,000)	
Pension Obligation Bonds	96,719,881	98,615,000	98,615,000	98,615,000	0	0	
Tool Allowance	94,600	100,000	100,000	100,000	0	0	
Unemployment Compensation	5,276,822	2,547,968	2,547,968	5,047,968	(2,500,000)	(2,500,000)	
Anticipated Workforce Savings (1)	0	(25,000,000)	(25,000,000)	(11,867,000)	(13,133,000)	(13,133,000)	
Finance - PGW Rental Reimbursement	18,000,000	18,000,000	0	0	18,000,000	0	
Fire	188,887,804	188,762,090	188,798,695	190,998,695	(2,236,605)	(2,200,000)	
First Judicial District	107,227,069	99,096,983	99,096,983	110,113,478	(11,016,495)	(11,016,495)	
Common Pleas Court	72,394,299	67,641,149	67,616,450	78,657,644	(11,016,495)	(11,041,194)	
Municipal Court	8,338,567	7,135,370	7,150,328	7,135,370	0	14,958	
Office of the Exec. Administrator	21,409,770	19,382,250	19,561,040	19,382,250	0	178,790	
Traffic Court	5,084,433	4,938,214	4,769,165	4,938,214	0	(169,049)	
Fleet Management	44,600,981	47,437,489	45,539,989	45,539,989	1,897,500	0	
Fleet Management - Vehicle Purchases	2,722,425	4,000,000	4,000,000	5,500,000	(1,500,000)	(1,500,000)	
Free Library	32,481,012	32,968,362	32,968,362	32,968,362	0	0	
Historical Commission	386,824	403,942	387,784	387,784	16,158	0	
Hero Award	42,500	25,000	37,000	37,000	(12,000)	0	
Human Relations Commission	1,983,420	2,066,937	1,984,259	1,984,259	82,678	0	
Human Services	561,082,074	576,365,473	564,365,506	549,365,506	26,999,967	15,000,000	
Administration & Management	14,668,443	13,663,833	14,057,426	13,799,359	(135,526)	258,067	
Contract Admin. & Program Evaluation	5,181,731	5,783,734	5,864,055	5,810,430	(26,696)	53,625	
Juvenile Justice Services	137,511,378	140,067,590	140,099,090	137,492,462	2,575,128	2,606,628	
Children & Youth (Child Welfare)	325,837,422	334,666,728	324,652,391	313,840,704	20,826,024	10,811,687	
Community Based Prevention Services	77,883,100	82,183,588	79,692,544	78,422,551	3,761,037	1,269,993	

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

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

FOR THE PERIOD ENDING JUNE 30, 2011

DEPARTMENT	FY 10 ACTUAL	FISCAL YEAR 2011				
		FULL YEAR				CURRENT PROJECTION (OVER) UNDER ADOPTED BUDGET TARGET
		ORIGINAL ADOPTED BUDGET	ORIGINAL TARGET BUDGET	CURRENT PROJECTION		
Indemnities	32,718,289	42,000,000	35,040,904	35,040,904	6,959,096	0
Law	17,889,976	18,665,480	17,918,861	17,918,861	746,619	0
Legal Services incl. Defender Association	35,941,187	35,941,187	35,941,187	36,616,187	(675,000)	(675,000)
Licenses & Inspections	22,696,814	23,068,925	22,146,168	19,146,168	3,922,757	3,000,000
Managing Director (MDO)	16,471,347	17,983,836	16,287,057	16,413,517	1,570,319	(126,460)
Mayor	3,597,579	3,838,884	3,639,665	3,639,665	199,219	0
Mayor - Office of Arts and Culture	3,943,042	3,905,113	2,545,113	2,545,113	1,360,000	0
Mayor - Office of the Inspector General	1,145,973	1,379,677	1,281,451	1,281,451	98,226	0
Mayor - Office of Labor Relations	523,171	523,350	502,416	502,416	20,934	0
Mayor - Scholarships	193,305	200,000	200,000	200,000	0	0
Mayor's Office of Community Services	0	0	0	0	0	0
Mayor's Office of Transportation	482,014	500,000	480,000	480,000	20,000	0
Mural Arts Program	973,182	1,000,000	960,000	960,000	40,000	0
Off. of Behavioral Hlth./Mental Retard. Svcs.	14,238,870	14,271,572	14,271,572	14,271,572	0	0
Office of Housing and Comm. Developmt.	2,800,000	2,800,000	1,820,000	1,820,000	980,000	0
Office of Human Resources	4,047,043	5,185,757	4,978,327	5,055,127	130,630	(76,800)
Office of Property Assessment	0	0	0	6,108,530	(6,108,530)	(6,108,530)
Office of Supportive Housing	38,386,664	38,473,558	36,466,253	36,466,253	2,007,305	0
Parks and Recreation	32,802,685	49,828,904	44,787,749	44,787,748	5,041,156	1
Police	528,853,734	538,403,280	527,635,215	530,035,214	8,368,066	(2,399,999)
Prisons	233,814,188	234,139,870	233,139,870	233,139,870	1,000,000	0
Procurement	4,397,299	4,238,574	4,151,574	4,151,574	87,000	0
Public Health	111,098,894	113,962,348	113,724,556	113,724,556	237,792	0
Ambulatory Health Services	47,575,939	45,585,395	44,660,603	44,660,603	924,792	0
Early Childhood, Youth & Women's Health	1,408,376	1,694,245	1,694,245	1,694,245	0	0
Phila. Nursing Home	36,684,477	40,477,775	40,377,775	40,377,775	100,000	0
Environmental Protection Services	8,764,792	9,125,520	6,272,520	6,272,520	2,853,000	0
Administration and Support Svcs	7,545,382	7,461,292	11,186,792	11,186,792	(3,725,500)	0
Medical Examiner's Office	3,986,979	4,124,030	4,124,030	4,124,030	0	0
Infectious Disease Control	5,132,949	5,494,091	5,408,591	5,408,591	85,500	0
Public Property	51,545,939	51,027,711	53,227,711	53,227,711	(2,200,000)	0
Public Property - SEPTA Subsidy	64,164,000	65,878,000	65,878,000	65,878,000	0	0
Public Property - Space Rentals	15,039,531	15,083,108	15,083,108	15,421,472	(338,364)	(338,364)
Public Property - Utilities	32,537,690	32,890,000	32,890,000	32,890,000	0	0
Records	5,194,997	4,009,212	4,009,212	4,009,212	0	0
Refunds	781	250,000	125,500	125,500	124,500	0
Register of Wills	3,208,695	3,399,278	3,399,278	3,399,278	0	0
Revenue	16,399,279	15,049,812	15,049,812	15,538,009	(488,197)	(488,197)
Sheriff	15,261,499	13,088,657	13,088,657	14,288,657	(1,200,000)	(1,200,000)
Sinking Fund (Debt Service)	185,464,327	211,035,690	211,035,690	197,918,470	13,117,220	13,117,220
Streets	38,117,652	25,157,311	25,157,311	36,162,311	(11,005,000)	(11,005,000)
Engineering Design & Surveying	5,034,316	5,005,996	5,005,996	5,005,996	0	0
General Support	4,432,047	3,040,160	3,040,160	3,040,160	0	0
Highways	22,699,160	11,191,498	11,191,498	21,491,498	(10,300,000)	(10,300,000)
Street Lighting	2,326,339	2,327,329	2,327,329	2,327,329	0	0
Traffic Engineering	3,625,790	3,592,328	3,592,328	4,297,328	(705,000)	(705,000)
Streets - Sanitation	92,238,646	88,033,157	89,533,157	89,533,157	(1,500,000)	0
Witness Fees	104,142	171,518	171,518	171,518	0	0
Youth Commission	85,281	100,000	96,000	96,000	4,000	0
Zoning Board of Adjustment	310,775	377,871	362,756	362,756	15,115	0
Zoning Code Commission	467,542	500,000	480,000	480,000	20,000	0
TOTAL GENERAL FUND	3,653,725,713	3,853,096,000	3,788,081,114	3,802,932,366	50,163,634	(14,851,252)

**TABLE O-3
 QUARTERLY CITY MANAGERS REPORT
 PERSONAL SERVICES SUMMARY
 GENERAL FUND
 FOR THE PERIOD ENDING JUNE 30, 2011**

Department / Category	FY 08 Year End Actual	FY 09 Year End Actual	FY 10 Year End Actual	FISCAL YEAR 2011						
				Adopted Budget	Original Target Budget	FULL YEAR		Departmental Projection (Over) Under		
						Year End Departmental Projection	Adopted Budget Target			
Atwater Kent Museum										
Full-Time Positions	4	4	4	4	4	4	4	0	0	0
Class 100 Total Oblig./Approp.	256,702	225,971	248,059	198,630	198,630	183,630	15,000	15,000	15,000	15,000
Class 100 Overtime Oblig./Approp.	10,197	6,932	82	0	0	874	(874)	(874)	(874)	(874)
Auditing										
Full-Time Positions	121	124	120	123	122	113	10	10	9	9
Class 100 Total Oblig./Approp.	7,104,935	7,362,568	6,886,798	6,889,116	6,833,602	6,833,602	55,514	55,514	0	0
Class 100 Overtime Oblig./Approp.	88,306	58,793	43,683	0	0	36,360	(36,360)	(36,360)	(36,360)	(36,360)
Board of Building Standards										
Full-Time Positions	2	1	1	1	1	1	0	0	0	0
Class 100 Total Oblig./Approp.	95,635	91,313	61,224	71,542	71,542	71,542	0	0	0	0
Class 100 Overtime Oblig./Approp.	2,421	596	0	0	0	0	0	0	0	0
Board of Ethics										
Full-Time Positions	6	9	7	9	9	8	1	1	1	1
Class 100 Total Oblig./Approp.	378,707	677,611	679,563	681,100	681,100	681,100	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0
Board of L & I Review										
Full-Time Positions	3	2	2	2	2	2	0	0	0	0
Class 100 Total Oblig./Approp.	196,609	194,190	120,849	140,645	140,645	140,645	0	0	0	0
Class 100 Overtime Oblig./Approp.	690	0	0	0	0	952	(952)	(952)	(952)	(952)
Bd. of Revision of Taxes										
Full-Time Positions	139	133	112	110	7	8	102	102	(1)	(1)
Class 100 Total Oblig./Approp.	7,861,365	7,914,757	7,074,332	6,135,579	6,135,579	2,048,417	4,087,162	4,087,162	4,087,162	4,087,162
Class 100 Overtime Oblig./Approp.	29,048	9,591	0	0	0	0	0	0	0	0
Camp William Penn										
Full-Time Positions	1	1	1	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	238,996	31,822	30,466	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	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 JUNE 30, 2011**

Department / Category	FISCAL YEAR 2011											
	FY 08 Year End Actual	FY 09 Year End Actual	FY 10 Year End Actual	FULL YEAR			Departmental Projection					
				Adopted Budget	Original Target Budget	Year End Departmental Projection	Adopted Budget	Target Budget	Projection Under			
Capital Program Office, Mayor -												
Full-Time Positions	21	24	0	0	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	1,358,012	2,004,347	0	0	0	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	23,425	4,575	0	0	0	0	0	0	0	0	0	0
City Commissioners												
Full-Time Positions	91	100	102	88	88	95	88	95	(7)	(7)	(7)	(7)
Class 100 Total Oblig./Approp.	5,656,970	6,081,795	5,858,757	5,511,210	5,511,210	5,542,210	5,511,210	5,542,210	(31,000)	(31,000)	(31,000)	(31,000)
Class 100 Overtime Oblig./Approp.	1,119,682	1,122,061	847,165	890,423	921,423	859,335	890,423	859,335	31,088	31,088	62,088	62,088
City Council												
Full-Time Positions	192	185	176	195	195	182	195	182	13	13	13	13
Class 100 Total Oblig./Approp.	11,747,063	12,291,886	11,916,408	12,283,837	12,283,837	12,283,837	12,283,837	12,283,837	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0
City Planning Commission												
Full-Time Positions	44	42	40	38	37	33	38	33	5	5	4	4
Class 100 Total Oblig./Approp.	2,990,671	2,885,063	2,745,493	2,425,995	2,136,956	2,136,956	2,425,995	2,136,956	289,039	289,039	0	0
Class 100 Overtime Oblig./Approp.	0	168	0	0	0	0	0	0	0	0	0	0
City Representative												
Full-Time Positions	0	6	7	7	7	6	7	6	1	1	1	1
Class 100 Total Oblig./Approp.	0	387,224	329,524	338,082	338,082	338,082	338,082	338,082	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	11,393	0	0	0	0	0	0	0	0	0	0
City Treasurer												
Full-Time Positions	11	11	11	14	13	13	14	13	1	1	0	0
Class 100 Total Oblig./Approp.	637,361	556,470	619,313	745,937	745,937	745,937	745,937	745,937	0	0	0	0
Class 100 Overtime Oblig./Approp.	8,625	9,987	996	0	0	449	0	449	(449)	(449)	(449)	(449)
Civil Service Commission												
Full-Time Positions	2	2	2	2	2	2	2	2	0	0	0	0
Class 100 Total Oblig./Approp.	122,147	139,532	128,307	139,309	139,309	139,309	139,309	139,309	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0	0

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**TABLE O-3
 QUARTERLY CITY MANAGERS REPORT
 PERSONAL SERVICES SUMMARY
 GENERAL FUND
 FOR THE PERIOD ENDING JUNE 30, 2011**

Department / Category	FY 08 Year End Actual	FY 09 Year End Actual	FY 10 Year End Actual	FISCAL YEAR 2011							
				FULL YEAR		Departmental Projection					
				Adopted Budget	Original Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	Target Budget			
Clerk of Quarter Sessions (1)											
Full-Time Positions	117	110	106	115	112	0	115	112			
Class 100 Total Oblig./Approp.	4,807,963	4,881,702	4,445,754	4,471,844	4,292,970	0	4,471,844	4,292,970			
Class 100 Overtime Oblig./Approp.	273,562	163,348	118,277	250,000	0	0	250,000	0			
Commerce											
Full-Time Positions	13	23	24	25	25	23	2	2			
Class 100 Total Oblig./Approp.	1,052,506	1,299,648	1,431,917	1,817,402	1,761,678	1,761,678	55,724	0			
Class 100 Overtime Oblig./Approp.	18,023	0	0	0	0	1,066	(1,066)	(1,066)			
District Attorney											
Full-Time Positions	437	441	410	421	428	410	11	18			
Class 100 Total Oblig./Approp.	29,774,477	29,456,083	29,075,731	26,914,328	26,914,328	28,374,328	(1,460,000)	(1,460,000)			
Class 100 Overtime Oblig./Approp.	167,534	174,690	153,796	175,000	175,000	211,011	(36,011)	(36,011)			
Division of Technology											
Full-Time Positions	141	146	174	283	283	258	25	25			
Class 100 Total Oblig./Approp.	9,634,660	8,959,109	10,540,202	17,514,280	17,514,280	17,514,280	0	0			
Class 100 Overtime Oblig./Approp.	268,625	134,528	563,629	334,438	535,000	586,720	(252,282)	(51,720)			
Fairmount Park											
Full-Time Positions	156	159	155	0	0	0	0	0			
Class 100 Total Oblig./Approp.	9,255,784	8,757,179	8,675,357	0	0	0	0	0			
Class 100 Overtime Oblig./Approp.	1,762,220	1,329,249	1,741,485	0	0	0	0	0			
Finance											
Full-Time Positions	170	143	141	144	144	140	4	4			
Class 100 Total Oblig./Approp.	10,337,578	10,598,489	9,559,489	7,799,767	7,588,274	7,588,274	211,493	0			
Class 100 Overtime Oblig./Approp.	16,631	14,037	6,222	17,000	10,000	8,375	8,625	1,625			
Fire											
Full-Time Positions	2,326	2,259	2,187	2,327	2,237	2,146	181	91			
Class 100 Total Oblig./Approp.	169,912,740	169,950,366	169,463,842	169,151,934	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	19,294,000	15,734,000	27,080,170	(7,786,170)	(11,346,170)			

(1) Transferred to First Judicial District

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 QUARTERLY CITY MANAGERS REPORT
 PERSONAL SERVICES SUMMARY
 (GENERAL FUND)
 FOR THE PERIOD ENDING JUNE 30, 2011**

Department / Category	FISCAL YEAR 2011						
	FY 08 Year End Actual	FY 09 Year End Actual	FY 10 Year End Actual	Adopted Budget	Original Target Budget	FULL YEAR	
						Year End Departmental Projection	Departmental Projection (Over) Under Adopted Budget Target Budget
First Judicial District							
Full-Time Positions	1,970	1,898	1,756	1,776	1,888	1,869	19
Class 100 Total Oblig./Approp.	91,950,443	90,353,679	81,332,197	75,934,061	75,934,061	85,561,208	(9,627,147)
Class 100 Overtime Oblig./Approp.	201,814	126,110	76,951	56,000	306,000	188,260	(132,260)
Traffic Court							
Full-Time Positions	129	121	120	120	120	117	3
Class 100 Total Oblig./Approp.	4,631,005	4,846,053	4,578,476	4,257,022	4,087,973	4,257,022	0
Class 100 Overtime Oblig./Approp.	573	4,194	0	5,000	5,000	0	5,000
Municipal Court							
Full-Time Positions	188	186	174	176	176	173	3
Class 100 Total Oblig./Approp.	7,923,810	7,932,424	7,894,653	6,691,456	6,706,414	6,691,456	0
Class 100 Overtime Oblig./Approp.	1,213	2,057	666	1,000	1,000	1,941	(941)
Common Pleas Court							
Full-Time Positions	1,412	1,353	1,245	1,253	1,365	1,350	15
Class 100 Total Oblig./Approp.	66,241,505	64,462,852	56,664,556	53,869,675	53,844,976	63,496,822	(9,627,147)
Class 100 Overtime Oblig./Approp.	183,853	107,358	68,645	35,000	285,000	184,115	(149,115)
Court Administrator							
Full-Time Positions	241	238	217	227	227	229	(2)
Class 100 Total Oblig./Approp.	13,154,123	13,112,350	12,194,512	11,115,908	11,294,698	11,115,908	0
Class 100 Overtime Oblig./Approp.	16,235	12,501	7,640	15,000	15,000	2,204	12,796
Fleet Management							
Full-Time Positions	307	302	292	283	281	265	16
Class 100 Total Oblig./Approp.	17,745,176	16,978,931	16,666,891	16,074,382	15,824,382	15,824,382	250,000
Class 100 Overtime Oblig./Approp.	3,203,337	2,179,011	2,564,572	2,224,189	2,676,371	2,608,404	(384,215)
Free Library							
Full-Time Positions	713	629	602	636	636	619	17
Class 100 Total Oblig./Approp.	34,683,010	32,664,879	29,099,281	29,268,037	29,268,037	29,268,037	0
Class 100 Overtime Oblig./Approp.	1,083,881	681,781	472,152	521,109	720,164	745,424	(224,315)

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 QUARTERLY CITY MANAGERS REPORT
 PERSONAL SERVICES SUMMARY
 GENERAL FUND
 FOR THE PERIOD ENDING JUNE 30, 2011**

Department / Category	FISCAL YEAR 2011							
	FY 08 Year End Actual	FY 09 Year End Actual	FY 10 Year End Actual	Adopted Budget	Original Target Budget	FULL YEAR		
						Departmental Projection	Year End Departmental Projection	
						Adopted Budget	Target Budget	
Historical Commission								
Full-Time Positions	6	6	6	6	6	6	6	0
Class 100 Total Oblig./Approp.	336,836	360,867	360,053	385,995	385,995	385,995	385,995	0
Class 100 Overtime Oblig./Approp.	182	0	0	0	0	0	0	0
Human Relations Commission								
Full-Time Positions	34	34	33	33	31	30	30	1
Class 100 Total Oblig./Approp.	2,070,825	2,020,865	1,947,511	2,017,263	1,936,572	1,936,572	1,936,572	80,691
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0
Human Services								
Full-Time Positions	1,784	1,741	1,751	1,828	1,780	1,668	1,668	112
Class 100 Total Oblig./Approp.	96,250,356	98,395,991	94,110,384	95,737,121	95,737,121	95,737,121	95,737,121	0
Class 100 Overtime Oblig./Approp.	11,383,838	8,573,925	7,137,162	7,656,435	9,387,647	8,687,587	8,687,587	(1,031,152)
Administration & Management								
Full-Time Positions	232	230	221	228	228	226	226	2
Class 100 Total Oblig./Approp.	10,020,949	10,711,574	11,388,487	10,430,783	10,830,783	10,830,783	10,830,783	(400,000)
Class 100 Overtime Oblig./Approp.	739,061	261,148	394,805	279,146	310,620	415,314	415,314	(136,168)
Performance Mgmt. & Accountability								
Full-Time Positions	51	52	95	95	96	91	91	5
Class 100 Total Oblig./Approp.	3,003,740	3,017,163	5,128,111	5,353,214	5,353,214	5,353,214	5,353,214	0
Class 100 Overtime Oblig./Approp.	113,118	48,676	105,715	118,580	118,580	88,151	88,151	30,429
Juvenile Justice Services								
Full-Time Positions	305	310	303	334	299	289	289	10
Class 100 Total Oblig./Approp.	18,534,592	17,908,528	15,941,108	17,740,810	17,740,810	17,740,810	17,740,810	0
Class 100 Overtime Oblig./Approp.	4,829,326	4,265,486	2,834,994	4,252,499	4,252,499	3,294,570	3,294,570	957,929
Children & Youth								
Full-Time Positions	1,108	1,070	1,056	1,090	1,077	988	988	89
Class 100 Total Oblig./Approp.	59,245,749	60,311,640	56,241,981	56,790,423	56,390,423	56,390,423	56,390,423	400,000
Class 100 Overtime Oblig./Approp.	5,288,405	3,710,311	3,617,981	2,860,770	4,584,610	4,741,853	4,741,853	(1,881,083)

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 GENERAL FUND
 FOR THE PERIOD ENDING JUNE 30, 2011**

Department / Category	FISCAL YEAR 2011									
	FY 08 Year End Actual	FY 09 Year End Actual	FY 10 Year End Actual	Adopted Budget	Original Target Budget	FULL YEAR		Departmental Projection		Departmental Projection (Over) Under Adopted Budget Target Budget
						Year End Actual	Year End Actual	Year End Actual	Year End Actual	
Community Based Prevention Services										
Full-Time Positions	88	79	76	81	80	74				6
Class 100 Total Oblig./Approp.	5,445,326	6,447,086	5,410,697	5,421,891	5,421,891	5,421,891				0
Class 100 Overtime Oblig./Approp.	413,928	288,304	183,667	145,440	121,338	147,699				(26,361)
Labor Relations, Mayor's Office of										
Full-Time Positions	7	7	7	7	7	6				1
Class 100 Total Oblig./Approp.	498,189	511,008	509,093	511,436	490,979	490,979				0
Class 100 Overtime Oblig./Approp.	7,341	8,911	2,897	4,157	9,342	7,167				2,175
Law										
Full-Time Positions	192	182	176	190	186	160				26
Class 100 Total Oblig./Approp.	10,872,968	10,604,942	10,065,455	10,586,545	9,985,237	9,985,237				0
Class 100 Overtime Oblig./Approp.	14,384	1,623	1,606	5,813	5,000	1,670				3,330
Licenses & Inspections										
Full-Time Positions	356	309	305	320	312	290				22
Class 100 Total Oblig./Approp.	17,773,107	16,560,604	14,202,452	14,710,053	14,710,053	14,710,053				0
Class 100 Overtime Oblig./Approp.	1,164,539	578,879	439,024	601,154	601,154	514,771				86,383
Managing Director										
Full-Time Positions	95	128	112	122	121	153				(31)
Class 100 Total Oblig./Approp.	8,034,882	11,876,751	12,308,160	12,896,469	12,449,651	12,576,111				320,358
Class 100 Overtime Oblig./Approp.	91,631	933,811	797,420	489,226	489,226	362,619				126,607
Mayor										
Full-Time Positions	72	71	38	39	38	33				5
Class 100 Total Oblig./Approp.	4,793,689	5,214,185	3,146,395	3,104,922	2,943,426	2,943,426				0
Class 100 Overtime Oblig./Approp.	1,731	0	0	0	0	0				0
Mayor - Office of Arts and Culture										
Full-Time Positions	0	0	2	2	2	2				0
Class 100 Total Oblig./Approp.	0	0	194,947	192,625	192,625	192,625				0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0				0

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 PERSONAL SERVICES SUMMARY
 GENERAL FUND
 FOR THE PERIOD ENDING JUNE 30, 2011

Department / Category	FY 08 Year End Actual	FY 09 Year End Actual	FY 10 Year End Actual	FISCAL YEAR 2011						
				FULL YEAR			Departmental Projection			
				Adopted Budget	Original Target Budget	Year End Departmental Projection	Adopted Budget	Target Budget		
Mayor's Office of Community Services										
Full-Time Positions	22	87	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	3,540,164	0	0	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	216,946	0	0	0	0	0	0	0	0	0
Mayor - Office of the Inspector General										
Full-Time Positions	0	0	15	19	18	16	3	151,476	60,000	2
Class 100 Total Oblig./Approp.	0	0	1,064,724	1,289,677	1,198,201	1,138,201	0	0	0	0
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	8	0	0	0	0
Class 100 Total Oblig./Approp.	0	410,517	482,014	500,000	480,000	480,000	20,000	0	0	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	12	12	0	0	0	0
Class 100 Total Oblig./Approp.	472,382	427,864	460,634	475,000	456,000	446,000	29,000	10,000	10,000	0
Class 100 Overtime Oblig./Approp.	1,462	1,866	0	3,913	0	1,766	2,147	(1,766)	(1,766)	0
Office of Behavioral Health/Mental Retardation Services										
Full-Time Positions	28	26	22	24	22	21	3	71,306	71,306	1
Class 100 Total Oblig./Approp.	2,018,861	2,142,857	1,563,276	1,549,549	1,549,549	1,478,243	8,365	8,365	8,365	0
Class 100 Overtime Oblig./Approp.	22,633	21,486	16,783	18,667	9,342	10,302	0	0	0	0
Office of Human Resources										
Full-Time Positions	68	64	53	79	78	73	6	55,430	55,430	5
Class 100 Total Oblig./Approp.	3,939,679	3,507,656	3,313,279	4,396,755	4,341,325	4,341,325	(15,173)	(15,173)	(15,173)	0
Class 100 Overtime Oblig./Approp.	139,657	23,516	30,611	30,000	30,000	45,173	0	0	0	0

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GENERAL FUND
FOR THE PERIOD ENDING JUNE 30, 2011**

Department / Category	FISCAL YEAR 2011									
	FY 08 Year End Actual	FY 09 Year End Actual	FY 10 Year End Actual	Adopted Budget	Original Target Budget	Year End Departmental Projection	FULL YEAR			
							Departmental Projection	Departmental Projection (Over) Under	Target Budget	
Office of Property Assessment										
Full-Time Positions	0	0	0	0	0	132	(132)		(132)	
Class 100 Total Oblig./Approp.	0	0	0	0	0	5,587,162	(5,587,162)		(5,587,162)	
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0		0	0
Office of Supportive Housing										
Full-Time Positions	126	126	124	132	123	116	16		16	7
Class 100 Total Oblig./Approp.	6,202,044	6,714,527	6,343,923	6,339,476	5,852,567	5,852,567	486,909		486,909	0
Class 100 Overtime Oblig./Approp.	700,875	446,646	457,176	424,656	251,011	203,853	220,803		220,803	47,158
Office of Housing & Community Dev.										
Full-Time Positions	0	0	0	0	0	0	0		0	0
Class 100 Total Oblig./Approp.	0	0	0	0	0	0	0		0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0		0	0
Parks and Recreation										
Full-Time Positions	464	443	435	689	632	590	99		99	42
Class 100 Total Oblig./Approp.	31,270,256	30,243,069	27,152,824	39,078,562	35,115,420	35,426,006	3,652,556		3,652,556	(310,586)
Class 100 Overtime Oblig./Approp.	1,148,536	875,993	917,592	2,395,303	2,052,453	2,637,990	(242,687)		(242,687)	(585,537)
Police										
Full-Time Positions	7,367	7,443	7,378	7,470	7,206	7,219	251		251	(13)
Class 100 Total Oblig./Approp.	509,124,087	517,385,709	512,452,670	522,833,048	512,064,983	514,464,982	8,368,066		8,368,066	(2,399,999)
Class 100 Overtime Oblig./Approp.	70,555,018	49,117,627	41,687,824	44,653,877	37,715,127	35,877,976	8,775,901		8,775,901	1,837,151
Prisons										
Full-Time Positions	2,131	2,067	2,254	2,360	2,360	2,166	194		194	194
Class 100 Total Oblig./Approp.	122,731,345	124,613,631	120,886,049	120,058,997	119,058,997	119,058,997	1,000,000		1,000,000	0
Class 100 Overtime Oblig./Approp.	32,063,777	29,923,867	23,948,327	26,024,944	21,524,944	25,097,597	927,347		927,347	(3,572,653)
Procurement										
Full-Time Positions	58	50	46	50	49	45	5		5	4
Class 100 Total Oblig./Approp.	2,667,670	2,562,046	2,231,737	2,423,253	2,336,253	2,336,253	87,000		87,000	0
Class 100 Overtime Oblig./Approp.	582	603	0	10,000	10,000	29	9,971		9,971	9,971

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 GENERAL FUND
 FOR THE PERIOD ENDING JUNE 30, 2011**

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				FULL YEAR								
				Adopted Budget	Original Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	Departmental Projection Target Budget				
Public Health												
Full-Time Positions	665	675	662	742	731	661	81	70				
Class 100 Total Oblig./Approp.	42,058,888	42,857,364	41,387,238	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	2,100,740	2,100,740	2,269,055	(168,315)	(168,315)				
Ambulatory Health Services												
Full-Time Positions	343	376	359	402	391	361	41	30				
Class 100 Total Oblig./Approp.	23,013,424	24,099,371	24,007,171	20,782,761	20,360,858	20,360,858	421,903	0				
Class 100 Overtime Oblig./Approp.	1,084,899	932,256	928,627	895,507	895,507	1,052,893	(157,386)	(157,386)				
Early Childhood, Youth & Women's Hlth.												
Full-Time Positions	23	20	16	20	20	13	7	7				
Class 100 Total Oblig./Approp.	1,726,679	1,140,196	837,996	1,114,952	1,114,952	1,114,952	0	0				
Class 100 Overtime Oblig./Approp.	101,189	31,259	47,509	90,684	90,684	34,555	56,129	56,129				
Phila. Nursing Home												
Full-Time Positions	1	1	1	1	1	1	0	0				
Class 100 Total Oblig./Approp.	166,739	157,349	162,789	188,594	188,594	188,594	0	0				
Class 100 Overtime Oblig./Approp.	1,889	0	0	0	0	0	0	0				
Environmental Protection Services												
Full-Time Positions	93	88	95	113	113	105	8	8				
Class 100 Total Oblig./Approp.	5,287,936	5,482,947	5,014,494	5,723,192	5,820,192	5,820,192	(97,000)	0				
Class 100 Overtime Oblig./Approp.	323,934	296,037	345,036	213,063	213,063	413,728	(200,665)	(200,665)				
Administration and Support Svcs.												
Full-Time Positions	104	98	98	97	97	87	10	10				
Class 100 Total Oblig./Approp.	5,999,813	6,162,555	5,871,568	5,419,120	5,506,231	5,506,231	(87,111)	0				
Class 100 Overtime Oblig./Approp.	444,581	436,973	459,508	454,199	454,199	413,728	40,471	40,471				
Medical Examiner's Office												
Full-Time Positions	48	44	47	52	52	48	4	4				
Class 100 Total Oblig./Approp.	2,998,575	3,172,723	3,101,393	3,216,123	3,216,123	3,216,123	0	0				
Class 100 Overtime Oblig./Approp.	455,204	413,298	272,704	299,432	299,432	226,662	72,770	72,770				

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**TABLE O-3
 QUARTERLY CITY MANAGERS REPORT
 PERSONAL SERVICES SUMMARY
 GENERAL FUND
 FOR THE PERIOD ENDING JUNE 30, 2011**

Department / Category	FISCAL YEAR 2011																			
	FY 08 Year End Actual	FY 09 Year End Actual	FY 10 Year End Actual	FULL YEAR						Departmental Projection										
				Adopted Budget	Original Target Budget	Year End Departmental Projection	Adopted Budget	Target Budget	Under	Over										
<i>Infectious Disease Control</i>																				
Full-Time Positions	53	48	46	57	57	46														
Class 100 Total Oblig./Approp.	2,865,722	2,642,223	2,391,827	2,950,411	2,950,411	2,950,411														
Class 100 Overtime Oblig./Approp.	269,606	140,192	104,366	147,855	147,855	127,489														
Public Property																				
Full-Time Positions	165	135	123	136	136	126														
Class 100 Total Oblig./Approp.	8,482,713	7,727,548	6,646,774	6,963,124	6,963,124	6,663,124														
Class 100 Overtime Oblig./Approp.	1,722,889	936,229	442,869	344,088	344,088	435,089														
Records																				
Full-Time Positions	70	64	59	63	63	61														
Class 100 Total Oblig./Approp.	3,584,663	3,154,827	2,685,140	2,845,219	2,845,219	2,710,219														
Class 100 Overtime Oblig./Approp.	460,763	163,667	118,518	137,812	133,534	205,753														
Register of Wills																				
Full-Time Positions	68	65	63	64	64	63														
Class 100 Total Oblig./Approp.	3,418,493	3,503,057	3,112,064	3,290,582	3,290,582	3,290,582														
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0														
Revenue																				
Full-Time Positions	252	256	250	262	262	248														
Class 100 Total Oblig./Approp.	11,906,910	12,451,073	11,554,600	12,463,851	12,463,851	12,343,851														
Class 100 Overtime Oblig./Approp.	737,688	472,850	230,593	469,700	409,558	178,103														
Sheriff																				
Full-Time Positions	238	238	230	245	245	221														
Class 100 Total Oblig./Approp.	14,387,582	14,794,796	14,537,592	12,322,083	12,322,083	13,322,083														
Class 100 Overtime Oblig./Approp.	3,190,678	3,344,634	3,289,703	1,752,587	1,752,587	2,396,278														
Streets																				
Full-Time Positions	591	536	523	555	555	510														
Class 100 Total Oblig./Approp.	20,463,560	25,605,972	22,394,204	21,113,190	21,113,190	22,413,190														
Class 100 Overtime Oblig./Approp.	2,583,126	2,669,291	2,965,850	1,841,700	1,841,700	2,703,198														
<i>(Actual includes County Liquid and Special Gasoline Funds, while projection does not.)</i>																				

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING JUNE 30, 2011

Department / Category	FY 08 Year End Actual	FY 09 Year End Actual	FY 10 Year End Actual	FISCAL YEAR 2011						
				FULL YEAR			Departmental Projection			
				Adopted Budget	Original Target Budget	Year End Departmental Projection	Adopted Budget	Departmental Projection (Over) Under Target Budget		
<i>Engineering Design & Surveying</i>										
Full-Time Positions	94	88	85	92	92	83	9	9		
Class 100 Total Oblig./Approp.	5,297,857	5,281,868	4,966,138	4,840,817	4,840,817	4,840,817	0	0		
Class 100 Overtime Oblig./Approp.	290,806	67,014	206,864	92,202	92,202	149,989	(57,787)	(57,787)		
<i>Highways</i>										
Full-Time Positions	311	274	270	294	297	278	16	16		
Class 100 Total Oblig./Approp.	7,322,759	11,892,157	9,738,828	9,664,639	9,664,639	10,964,639	(1,300,000)	(1,300,000)		
Class 100 Overtime Oblig./Approp. (See footnote above)	1,728,904	2,066,141	2,183,481	1,398,868	1,398,868	1,990,175	(591,307)	(591,307)		
<i>Street Lighting</i>										
Full-Time Positions	21	20	19	20	20	19	1	1		
Class 100 Total Oblig./Approp.	774,107	1,106,564	955,913	937,549	937,549	937,549	0	0		
Class 100 Overtime Oblig./Approp. (See footnote above)	138,089	129,694	117,278	84,370	84,370	140,601	(56,231)	(56,231)		
<i>Traffic Engineering</i>										
Full-Time Positions	88	85	82	89	86	78	11	11		
Class 100 Total Oblig./Approp.	2,968,556	3,224,944	2,954,928	2,967,412	2,967,412	2,967,412	0	0		
Class 100 Overtime Oblig./Approp. (See footnote above)	350,988	345,317	354,314	221,670	221,670	353,221	(131,551)	(131,551)		
<i>General Support</i>										
Full-Time Positions	77	69	67	60	60	52	8	8		
Class 100 Total Oblig./Approp.	4,100,281	4,100,439	3,778,397	2,702,773	2,702,773	2,702,773	0	0		
Class 100 Overtime Oblig./Approp.	74,339	61,125	103,913	44,590	44,590	69,212	(24,622)	(24,622)		
Sanitation										
Full-Time Positions	1,248	1,183	1,170	1,228	1,228	1,179	49	49		
Class 100 Total Oblig./Approp.	45,722,318	47,484,458	47,455,599	46,645,923	45,145,923	45,145,923	1,500,000	1,500,000		
Class 100 Overtime Oblig./Approp.	6,295,977	6,016,377	9,147,087	5,864,576	5,864,576	7,300,739	(1,436,163)	(1,436,163)		

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

Table O-4
QUARTERLY CITY MANAGERS REPORT
PURCHASE OF SERVICES ANALYSIS-SELECTED DEPARTMENTS
GENERAL FUND
FOR THE PERIOD ENDING JUNE 30, 2011

Department	FY 10 Actual	Fiscal Year 2011				
		Full Year			Current Projection (Over)/Under	
		Original Adopted Budget	Original Target Budget	Current Projection	Adopt. Budget	Current Target
Human Services:						
Admin. & Mgmt.	3,254,822	3,191,665	3,185,258	2,927,191	264,474	258,067
Performance Mgmt. and Accountability	53,620	420,116	500,437	446,812	(26,696)	53,625
Juvenile Justice	120,845,541	121,435,117	121,466,617	118,859,989	2,575,128	2,606,628
Children & Youth	268,930,087	276,615,954	267,001,617	256,189,930	20,426,024	10,811,687
Community Based Prevention	72,442,571	76,695,961	74,204,917	72,934,924	3,761,037	1,269,993
Total Human Services	465,526,641	478,358,813	466,358,846	451,358,846	26,999,967	15,000,000
Public Health:						
Ambulatory Health	19,888,676	20,948,378	20,445,489	20,445,489	502,889	0
Early Childhood, Youth & Women's Hlth.	548,171	534,536	534,536	534,536	0	0
Phila. Nursing Home	36,017,538	39,782,571	39,682,571	39,682,571	100,000	0
Environmental Prot. Services	3,670,648	3,299,844	349,844	349,844	2,950,000	0
Administration and Support Svcs	1,278,786	1,551,182	5,189,571	5,189,571	(3,638,389)	0
Medical Examiner's Office	654,419	661,356	661,356	661,356	0	0
Infectious Disease Control	2,698,386	2,489,591	2,404,091	2,404,091	85,500	0
Total Public Health	64,756,624	69,267,458	69,267,458	69,267,458	0	0
Public Property:						
SEPTA	64,164,000	65,878,000	65,878,000	65,878,000	0	0
Space Rentals	15,039,531	15,083,108	15,083,108	15,421,472	(338,364)	(338,364)
Utilities	32,537,690	32,890,000	32,890,000	32,890,000	0	0
All Other	24,488,142	22,209,529	24,709,529	24,709,529	(2,500,000)	0
Total Public Property	136,229,363	136,060,637	138,560,637	138,899,001	(2,838,364)	(338,364)
Streets:						
General Support	516,776	241,945	241,945	241,945	0	0
Traffic Engineering	108,553	135,982	135,982	135,982	0	0
Sanitation	43,251,949	39,730,851	42,730,851	42,730,851	(3,000,000)	0
Street Lighting	775,203	794,405	794,405	794,405	0	0
Highways	11,179,838	478,141	478,141	7,578,141	(7,100,000)	(7,100,000)
Engineering Design & Surveying	25,989	46,898	46,898	46,898	0	0
Total Streets	55,858,308	41,428,222	44,428,222	51,528,222	(10,100,000)	(7,100,000)
All Other	389,022,252	428,715,671	420,759,303	419,722,151	8,993,520	1,037,152
Total Class 200	1,111,393,188	1,153,830,801	1,139,374,466	1,130,775,677	23,055,124	8,598,789

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

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING JUNE 30, 2011

DEPARTMENTAL FULL-TIME POSITIONS SUMMARY

TABLE P-1
QUARTERLY CITY MANAGERS REPORT
DEPARTMENTAL FULL TIME POSITIONS SUMMARY
ALL FUNDS
 FOR THE PERIOD ENDING JUNE 30, 2011

Department	FISCAL YEAR 2010 YEAR END ACTUAL			ADOPTED BUDGET			FISCAL YEAR 2011 MONTH END ACTUAL			MONTH END ACTUAL (OVER UNDER BUDGET)
	General	Other	Total	General	Other	Total	General	Other	Total	
Atwater Kent Museum	4	0	4	4	0	4	4	0	4	0
Auditing (City Controller's Office)	120	0	120	123	0	123	113	0	113	10
Board of Building Standards	1	0	1	1	0	1	1	0	1	0
Board of Ethics	7	0	7	9	0	9	8	0	8	1
Board of L & I Review	2	0	2	2	0	2	2	0	2	0
Board of Pensions	0	67	67	0	79	79	0	65	65	14
Board of Revision of Taxes	112	0	112	110	0	110	8	0	8	102
Camp William Penn	1	0	1	0	0	0	0	0	0	0
City Commissioners (Election Board)	102	0	102	88	0	88	95	0	95	(7)
City Council	176	0	176	195	0	195	182	0	182	13
City Planning Commission	40	4	44	38	4	42	33	3	36	6
City Representative	7	0	7	7	0	7	6	0	6	1
City Treasurer	11	0	11	14	0	14	13	0	13	1
Civil Service Commission	2	0	2	2	0	2	2	0	2	0
Clerk of Quarter Sessions	106	0	106	115	0	115	0	0	0	115
Commerce	24	729	753	25	866	891	23	731	754	137
District Attorney - Total	410	108	518	421	127	548	410	110	520	28
Civilian	400	97	497	407	102	509	396	101	497	12
Uniform	10	11	21	14	25	39	14	9	23	16
Division of Technology	174	16	190	283	83	366	258	67	325	41
Fairmount Park	155	2	157	0	0	0	0	0	0	0
Finance	141	4	145	144	0	144	140	3	143	1
Fire - Total	2,187	69	2,256	2,327	76	2,403	2,146	72	2,218	185
Uniform	2,084	65	2,149	2,217	72	2,289	2,042	70	2,112	177
Civilian	103	4	107	110	4	114	104	2	106	8
First Judicial District	1,756	548	2,304	1,776	613	2,389	1,869	503	2,372	17
Fleet Management	292	60	352	283	77	360	265	66	331	29
Free Library	602	76	678	636	90	726	619	63	682	44
Historical Commission	6	0	6	6	0	6	6	0	6	0
Human Relations Commission	33	0	33	33	0	33	30	0	30	3
Human Services	1,751	52	1,803	1,828	74	1,902	1,668	48	1,716	186
Labor Relations, Mayor's Office of	7	0	7	7	0	7	6	0	6	1
Law	176	60	236	190	61	251	160	55	215	36

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

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

FOR THE PERIOD ENDING JUNE 30, 2011

Department	FISCAL YEAR 2010 YEAR END ACTUAL			ADOPTED BUDGET			FISCAL YEAR 2011 MONTH END ACTUAL			MONTH END ACTUAL (OVER) UNDER BUDGET
	General	Other	Total	General	Other	Total	General	Other	Total	
	Licenses & Inspections	305	11	316	320	16	336	290	12	
Managing Director (MDO)	112	15	127	122	8	130	153	17	170	(40)
Mayor	38	3	41	39	3	42	33	4	37	5
Mayor - Office of Arts and Culture	2	0	2	2	0	2	2	0	2	0
Mayor - Office of the Inspector General	15	0	15	19	0	19	16	0	16	3
Mayor's Office of Comm. Svcs.	0	75	75	0	88	88	0	73	73	15
Mayor's Office of Transportation	8	1	9	8	0	8	8	2	10	(2)
Mural Arts Program	12	0	12	12	0	12	12	0	12	0
Off. of Behavioral Hlth/Mental Retard. Svcs.	22	236	258	24	272	296	21	232	253	43
Office of Human Resources	53	0	53	79	0	79	73	0	73	6
Office of Property Assessment (1)	0	0	0	0	0	0	132	0	132	(132)
Off. of Supportive Housing	124	44	168	132	56	188	116	44	160	28
Office of Housing and Community Develop.	0	74	74	0	77	77	0	72	72	5
Parks and Recreation	435	21	456	689	27	716	590	22	612	104
Police - Total	7,378	168	7,546	7,470	216	7,686	7,219	165	7,384	302
Civilian	782	16	798	846	11	857	778	11	789	68
Uniform	6,596	152	6,748	6,624	205	6,829	6,441	154	6,595	234
Prisons	2,254	0	2,254	2,360	0	2,360	2,166	0	2,166	194
Procurement	46	2	48	50	2	52	45	2	47	5
Public Health	662	213	875	742	285	1,027	661	224	885	142
Public Property	123	0	123	136	0	136	126	0	126	10
Records	59	0	59	63	0	63	61	0	61	2
Register of Wills	63	0	63	64	0	64	63	0	63	1
Revenue	250	236	486	262	260	522	248	239	487	35
Sheriff	230	0	230	245	0	245	221	0	221	24
Streets	523	0	523	555	0	555	510	0	510	45
Streets - Sanitation	1,170	0	1,170	1,228	0	1,228	1,179	0	1,179	49
Water	0	1,672	1,672	0	1,898	1,898	0	1,646	1,646	252
Youth Commission	1	0	1	1	0	1	1	0	1	0
Zoning Board of Adjustment	5	0	5	5	0	5	5	0	5	0
Zoning Code Commission	2	0	2	2	0	2	2	0	2	0
TOTAL ALL FUNDS	22,297	4,566	26,863	23,296	5,358	28,654	22,020	4,540	26,560	2,094

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City of Philadelphia

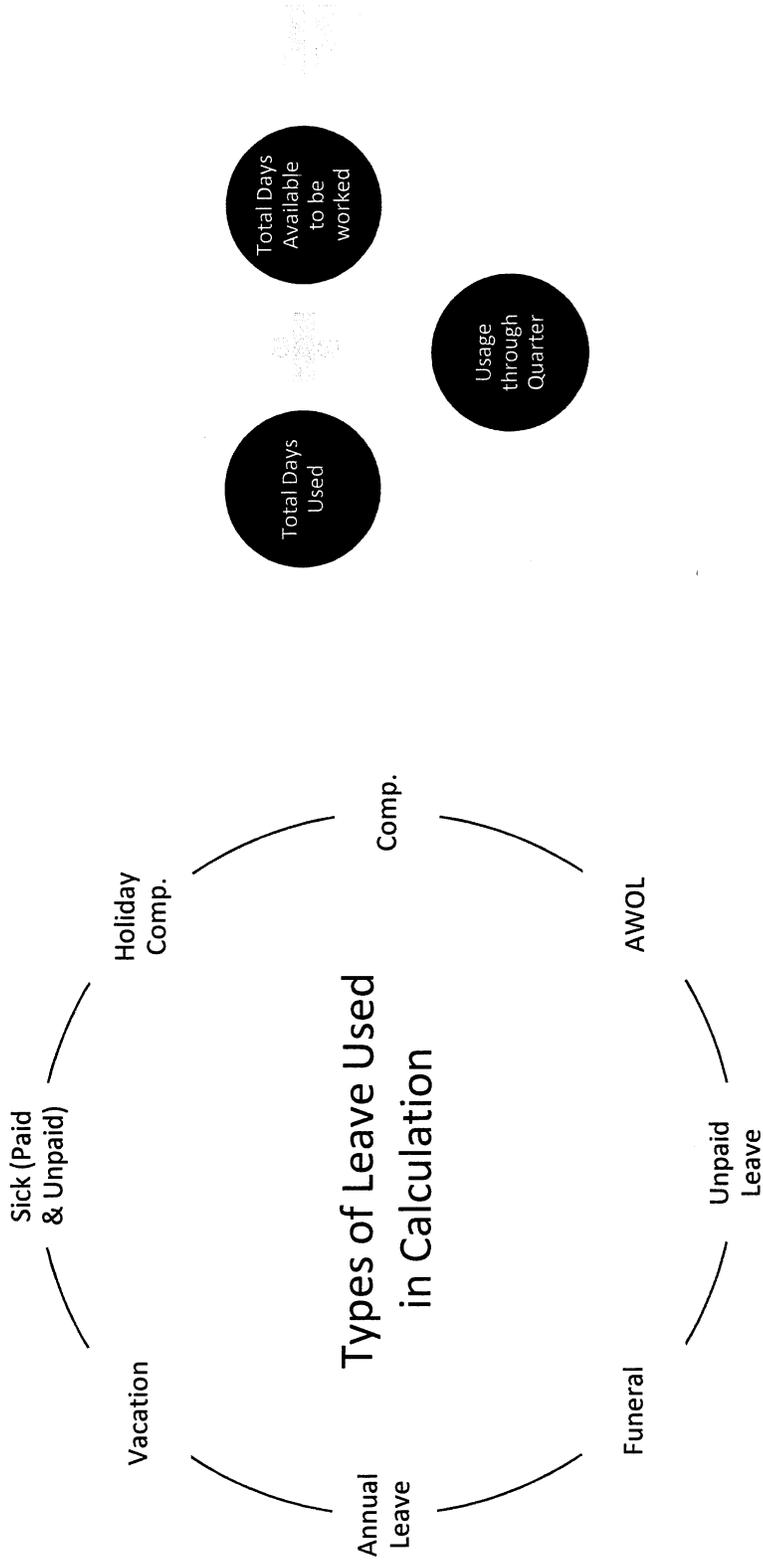
Quarterly City Managers Report

FOR THE PERIOD ENDING JUNE 30, 2011

DEPARTMENTAL LEAVE

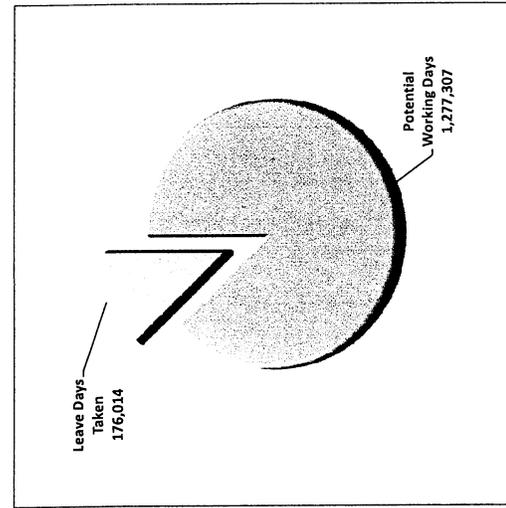
USAGE ANALYSIS

Table L-1
 QUARTERLY CITY MANAGER'S REPORT
 TOTAL LEAVE USAGE ANALYSIS
 FOR THE PERIOD ENDING JUNE 30, 2011



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 JUNE 30, 2011



Agency	Fiscal Year 2011		Fiscal Year 2010		Annualized Leave Days per employee*	Annualized Leave Days per employee	Percent Change: 4th Qtr FY'11 - 4th Qtr FY'10
	Usage for Fourth Quarter	Year-to-Date	Usage for Fourth Quarter	Full Year Usage			
Revenue	19.8%	20.3%	20.1%	19.8%	51	50	-0.3%
City Commissioners	18.9%	20.8%	18.8%	18.9%	52	48	0.1%
Police -- Civilian	18.4%	20.4%	19.1%	20.3%	51	51	-0.7%
Auditing	17.8%	17.1%	15.6%	15.3%	43	39	2.2%
Free Library	17.3%	17.6%	16.9%	17.0%	44	43	0.4%
Prisons	17.0%	17.4%	16.3%	16.2%	44	41	0.7%
Streets -- All except Sanitation	16.5%	16.8%	15.4%	16.5%	42	42	1.1%
Office of Property Assessment	16.0%	15.4%	15.4%	16.5%	39	42	16.0%
Human Services	16.3%	16.8%	15.4%	16.0%	42	40	0.9%
OBH	15.9%	16.8%	16.0%	16.8%	42	42	0.0%
Fleet Management	15.9%	16.0%	16.0%	16.0%	40	40	0.0%
Public Health	15.6%	16.4%	15.5%	15.9%	41	40	0.1%
OSH	15.5%	17.3%	16.4%	16.3%	44	41	-0.8%
Streets -- Sanitation	14.9%	16.2%	16.2%	17.7%	41	45	-1.3%
Commission on Human Relations	14.8%	16.2%	16.0%	15.5%	41	39	-1.2%
Fire-Civilian	14.8%	15.2%	16.0%	15.7%	38	40	-1.2%
Sheriff's Office	14.6%	14.9%	13.8%	14.3%	38	36	0.8%
MEDIAN	14.5%	15.4%	15.4%	15.6%	39	39	-0.9%
Records	14.5%	16.2%	16.4%	15.4%	41	39	-1.9%
City Council	14.2%	14.1%	13.5%	13.0%	36	33	0.7%
Public Property	14.4%	15.5%	14.2%	15.6%	39	39	0.2%
Parks and Recreation	14.4%	15.2%	14.0%	14.0%	38	35	14.4%
Register of Wills	14.1%	15.4%	14.0%	14.0%	39	35	0.1%
Licenses and Inspections	14.5%	14.3%	13.8%	15.1%	36	38	0.7%
Division of Technology	13.8%	14.1%	13.1%	14.0%	36	35	0.7%
Procurement	13.6%	14.8%	14.0%	15.9%	37	40	-0.4%
Mayor's Office of Community Services	12.9%	14.2%	13.0%	13.7%	36	34	0.0%
Office of Human Resources	12.8%	16.0%	13.5%	15.4%	40	39	-0.7%
Finance	12.6%	13.3%	12.9%	13.4%	34	34	-0.3%
City Planning Commission	13.4%	14.2%	15.5%	16.7%	36	42	-2.2%
Law	12.8%	12.4%	11.7%	12.8%	31	32	1.1%
Commerce--excluding Aviation	11.4%	13.1%	10.2%	11.6%	33	29	1.2%
Mayor's Office	10.5%	11.4%	9.4%	12.3%	29	31	1.1%
District Attorney	10.1%	11.2%	10.2%	11.0%	28	28	-0.1%
Managing Director's Office	9.6%	10.1%	11.0%	10.1%	26	26	-1.4%
Board of Revision of Taxes	4.5%	11.5%	16.9%	15.9%	29	40	-12.4%
Fairmount Park Commission	16.3%	16.3%	16.6%	16.3%	41	41	n/a
Recreation	13.6%	14.9%	13.6%	14.9%	38	38	n/a
FY'10 Full Year Usage calculations are based on a total of 252 working days, the same for FY'11. There were 63 working days in the fourth quarters of FY'10 and FY'11							
Police -- Uniformed	10.8%	12.1%	10.4%	11.7%	30	30	0.3%
Fire--Uniformed	12.4%	12.3%	12.4%	12.1%	31	31	-0.1%

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.

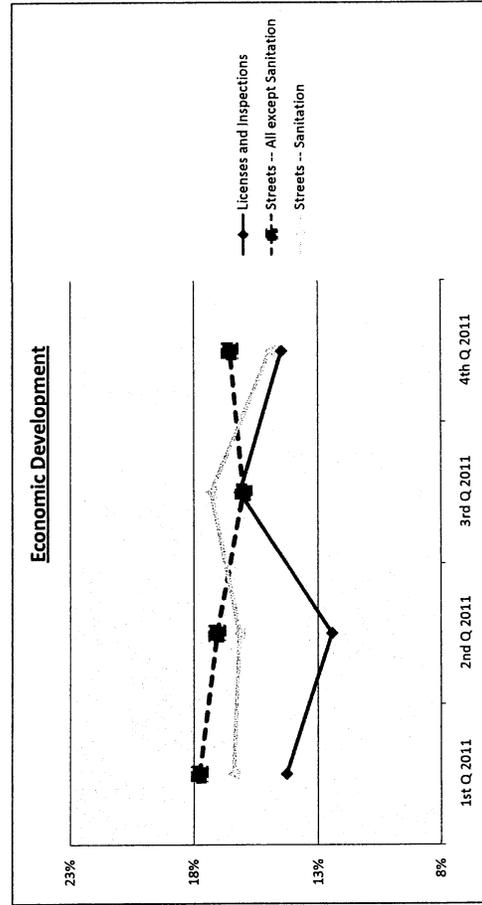
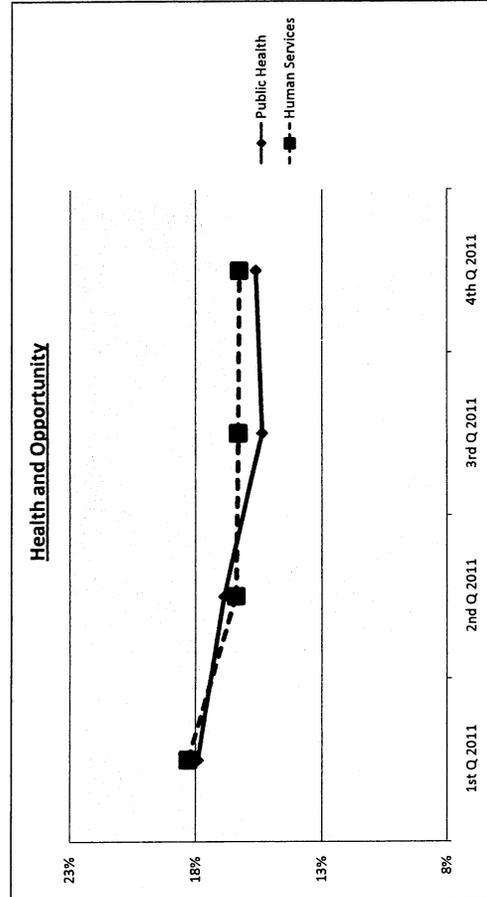
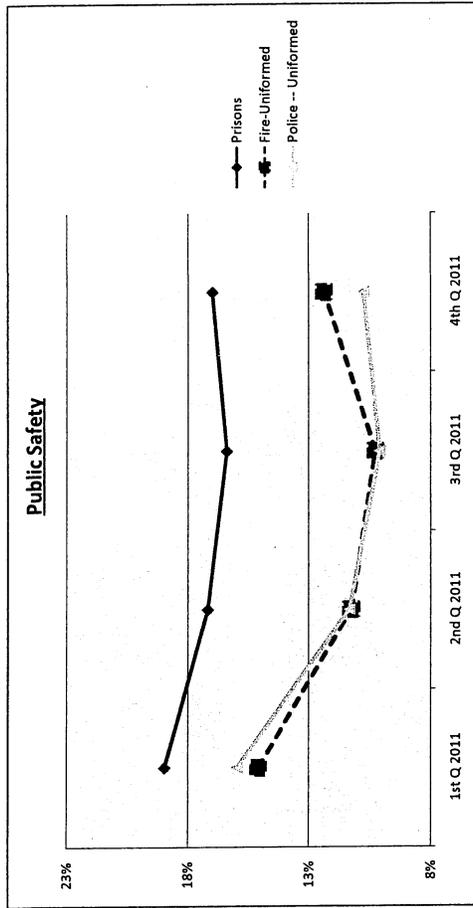
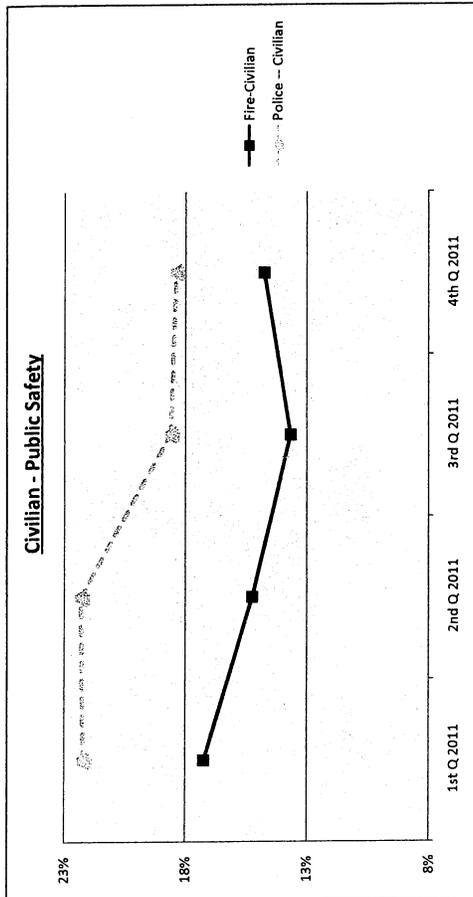
Fairmount Park and the Recreation Department have merged to become one department, now known as Parks and Recreation.

A change to the City Charter created two separate entities, the Board of Revision of Taxes and the Office of Property Assessment effective October 2010. The BRT currently has under 20 employees; however, it was included in this report to be consistent with previous reports in FY 2011.

The Fire Department uses a calculation of 274 working days in the fiscal year.

TABLE L-1
 QUARTERLY CITY MANAGER'S REPORT
 TOTAL LEAVE USAGE ANALYSIS
 FOR THE PERIOD ENDING JUNE 30, 2011

Trends of Leave Usage for Fiscal Year 2011



City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING JUNE 30, 2011

**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	1,069	1,078	3,992	n/a
2	General Protective Services (neglect) reports	7,103	7,982	1,951	1,932	2,210	2,267	8,360	n/a
3	Children Placed*	5,525	*4,762	4,585	4,362	4,345	4,186	^4,186	4,286 (10% reduction from prior fiscal year)
4	Number of adoptions finalized	432	561	142	163	134	191	630	645 (15% increase from prior fiscal year)
5	Number of Permanent Legal Custodianships (PLCs)	429	508	97	121	98	56	372	n/a
Juvenile Justice Services									
1	Youth Study Center average daily population	127	106	126	106	119	119	AVG = 118	< 105
2	# of days within quarter that YSC was above monthly mandated 105 resident cap	352	173	84	51	72	89	296	0 days above mandated cap
3	% of days within quarter that YSC was above monthly mandated 105 resident cap	96%	47%	91%	55%	80%	98%	AVG = 81%	0% (do not want to exceed cap)
4	Children Placed*	2,041	*1,774	1,762	1,713	1,668	1,539	^1,539	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 (6/30)

Children and Youth Division (CYD)

- The number of Child Protective Services reports decreased 6% in FY'11 Q4 compared to the same time period in FY'10 (n=1,146). The decrease is desirable because it indicates less reported instances of child abuse in the City and utilizes less staff resources to investigate allegations.
- The number of General Protective Services reports increased 9% in FY'11 Q4 compared to the same time period in FY'10 (n=2,078). The increase is undesirable because it indicates more reported instances of child neglect in the City and utilizes more staff resources to investigate allegations.
- The FY'11 goal is to decrease the CYD placement population by 10%. The population in FY'11 Q4 was 12% smaller than the population in FY'10 Q4 (n=4,762). 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 FY'11 goal is to increase finalized adoptions by 15%. Adoptions decreased slightly by 2% in FY'11 Q4 as compared to FY'10 Q4 (n=195). The decrease is a negative trend as it indicates less children were adopted in FY'11 Q4.
- The number of permanent legal custodianships decreased 51% in FY'11 Q4 as compared to FY'10 Q4 (n=114). The decrease is a negative trend as it indicates less children were granted permanent legal custody.

Juvenile Justice Services (JJS)

- The FY'11 goal is to maintain an average daily population below the cap of 105 children. The population decreased 14% in FY'11 Q4 as compared to FY'10 Q4 (n=138). A decrease in population is desirable as it indicates less children are remaining at the YSC instead of receiving services in their own homes. This in turn decreases 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 Q4, the number of days over cap was 2% smaller than FY'10 Q4 (n=91)
- The percent of days per month over the cap decreased slightly from FY'10 Q4 to FY'11 Q4 creating a positive trend.
- The FY'11 goal is to decrease the JJS placement population by 10%. The population in FY'11 Q4 was 13% smaller than the population in FY'10 Q4 (n=1,774). The decrease is desirable as it indicates less children being placed in delinquent residential placements. As the placement population shrinks, more children benefit from community-based rehabilitative services.

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	79,105	84,149	339,032	341,000
2	# Uninsured Visits	178,827	173,900	42,977	46,229	39,548	39,540	168,294	177,200
3	% Visits Uninsured	51.2%	49.6%	52.4%	49.3%	50.0%	47.0%	AVG = 49.6%	52.0%
4	End of Month Resident Census - Philadelphia Nursing Home	432	429	431	424	425	429	AVG = 427	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 Goals	
									1st/2nd	3rd/4th
1	Shooting Victims	1,570	1,578	533	314	302	372	1,521	1,570	1,500
2	Homicides	313	305	95	65	83	75	318	300	296
3	Part 1 Violent Crime	20,278	17,740	5,162	4,644	3,873	4,793	18,472	20,278	16,853
4	Burglaries	11,864	10,627	3,012	2,864	2,556	2,808	11,240	11,700	10,308
5	Homicide Clearance Rate	80.0%	72.2%	66.3%	76.9%	71.1%	69.0%	AVG = 70.8%	80%	80%
6	Other Violent Crime Clearance Rate	50.2%	51.2%	45.5%	48.6%	53.2%	52.0%	AVG = 49.8%	53%	55%

NOTES: In items #2 through #6, FY'11 Q3 statistics have been updated to represent actuals for January through March. FY'11 Q4 statistics represent April and May actuals with estimates for the month of June.

Per the Police Department, performance goals were revised in the middle of FY11. The revised goals in most cases show a 3%-5% decrease from the 1st and 2nd quarter goals.

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%	76%	77%	AVG = 77%	100%
2	Percent of newly admitted inmates that are processed and housed within 24 hours of admission	100%	100%	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%	62%	70%	AVG = 68.5%	90%
2	Fire Response Time (New Goal: Avg. within 5:20 minutes:seconds)	4:33	4:46	4:49	4:59	5:09	4:52	AVG = 4:57	^< 5:20 (Minutes:Seconds)
3	«Structural Fires (in numbers)	1634	1362	656	824	858	703	3041	*5%
	«Percent change from previous fiscal year	-8.8%	-16.6%	TBD	TBD	TBD	TBD	TBD	
4	Fire Deaths (in numbers)	*36	32	4	12	16	9	41	*5%
	Percent change from previous fiscal year	2.8%	-11.1%	-60.0%	140.0%	60.0%	28.6%	28.1%	

NOTES:

* 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.

Items #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. These numbers have been adjusted higher in Quarters 1 & 2 due to additional sub categories.

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.

NOTE:

The increase in the FY11 average response times in Q2 and Q3, in relation to the times in Q1 and Q4 is directly related to winter weather and the corresponding hazardous conditions (snow or ice on the ground increases response times significantly)

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%	20%	18%	AVG = 19%	20%
2	On-Time Collection Recycling*	97%	94%	96%	99%	93%	98%	AVG = 97%	97%
3	On-Time Collection Trash	97%	90%	98%	98%	84%	97%	AVG = 94%	96%
4	Pothole Response Time (days)	0.86	1.59	1.07	1.20	1.65	2.25	AVG = 1.54	3.00

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

^ FY'11 3rd & 4th Quarter service measures were negatively impacted due to severe weather conditions. The harsh weather caused an increase in cave-ins in addition to potholes.

Description:

Recycling Rate:

Rate of recyclables diverted from the waste stream.

On-Time Collection Recycling:

Rate of household recycling collections completed by 3:00 PM

On-Time Collection Trash:

Rate of household refuse collections completed by 3:00 PM

Pothole Response Time (days):

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%	80%	79%	AVG = 84%	100%
2	Service Zoning Customers within 30 minutes	n/a	n/a	92%	92%	96%	97%	AVG = 94%	100%
3	Service Building Customers within 30 minutes	n/a	n/a	82%	88%	94%	95%	AVG = 90%	100%
4	Process over the Counter Zoning Applications within 30 minutes	n/a	n/a	84%	84%	86%	87%	AVG = 85%	100%
5	Process over the Counter Building Applications within 30 minutes	n/a	n/a	93%	93%	98%	97%	AVG = 95%	100%
7	Review Residential Building Plans within 15 days	94%	95%	88%	87%	89%	95%	AVG = 90%	100%
6	Review Commercial Building Plans within 20 days	98%	96%	96%	95%	93%	96%	AVG = 95%	100%
8	Review Plumbing Plans within 20 days			98%	96%	100%	100%	AVG = 99%	100%
	Review Plumbing Plans within 25 days	100%	100%						n/a
9	Review Electrical Plans within 20 days			98%	98%	87%	99%	AVG = 96%	100%
	Review Electrical Plans within 25 days	99%	98%						n/a
10	Review Zoning Plans within 20 days			97%	99%	98%	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%	98%	97%	AVG = 97%	100%
12	Perform Plumbing Permit Inspections within 2 business days	91%	96%	94%	98%	98%	97%	AVG = 97%	100%

The decrease in FY11 Q3 and Q4 for Service License Customers < 30 minutes was caused by a few initiatives over the those quarters. These include:

1. Process change to enhance data collection for improvements in future billing
2. Increase in the number of customers requesting license documentation, due to an external policy changes within the courts requiring copies of certain licenses.
3. Increase in new staff required training

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING JUNE 30, 2011

**WATER FUND
QUARTERLY REPORT**

Quarterly City Managers Report
Fund Balance Summary
Water Fund
All Departments
For the Period Ending June 30, 2011

Category	FY'10 Year-End Actual	Fiscal Year 2011				
		Full Year				
		Original Budget	Current Target Budget Plan	Current Projection	Current Projection for Revenues Over / (Under)	
					Current Budget	Target Budget
REVENUES						
Taxes						
Locally Generated Non - Tax Revenues	516,378,370	542,885,000	540,127,000	541,468,097	(1,416,903)	1,341,097
Other Governments	2,631,401	3,300,000	3,300,000	2,868,784	(431,216)	(431,216)
Revenues from Other Funds of City (See Note 1)	27,733,667	64,726,000	49,044,000	29,653,900	(35,072,100)	(19,390,100)
Other Sources	-	-	-	-	-	-
Total Revenues and Other Sources	546,743,438	610,911,000	592,471,000	573,990,781	(36,920,219)	(18,480,219)
OBLIGATIONS / APPROPRIATIONS						
Full Year						
Category	FY'10 Year-End Actual	Original Budget	Current Target Budget Plan	Current Projection	Current Projection for Obligations (Over) / Under	
					Current Budget	Target Budget
Personal Services	101,753,662	112,174,986	106,060,425	100,837,340	11,337,646	5,223,085
Personal Services - Employee Benefits	67,467,149	80,780,000	82,430,000	82,430,000	(1,650,000)	0
Sub-Total Employee Compensation	169,220,811	192,954,986	188,490,425	183,267,340	9,687,646	5,223,085
Purchase of Services	106,001,830	128,864,205	124,840,215	116,624,204	12,240,001	8,216,011
Materials, Supplies and Equipment	44,425,784	53,107,388	45,118,939	42,573,770	10,533,618	2,545,169
Contributions, Indemnities and Taxes	4,897,054	6,603,000	6,503,000	5,383,840	1,219,160	1,119,160
Debt Service	196,917,154	195,044,421	195,044,421	185,543,172	9,501,249	9,501,249
Advances and Miscellaneous Payments	-	-	-	-	-	-
Payment to Other Funds - Net of Payment to Rate Stabilization Fund (See Note 1)	47,987,860	51,337,000	49,474,000	49,643,470	1,693,530	(169,470)
Total Obligations / Appropriations	569,450,493	627,911,000	609,471,000	583,035,796	44,875,204	26,435,204
Operating Surplus / (Deficit)	(22,707,055)	(17,000,000)	(17,000,000)	(9,045,015)	7,954,985	7,954,985
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS						
Prior Year Fund Balance	-	-	0	0	-	-
Net Adjustments - Prior Years	22,707,055	17,000,000	17,000,000	22,200,000	5,200,000	5,200,000
Total Net Adjustments	22,707,055	17,000,000	17,000,000	22,200,000	5,200,000	5,200,000
Preliminary Year End Fund Balance	0	0	0	13,154,985	13,154,985	13,154,985
Payments to Other Funds - Rate Stabilization Fund	0	0	0	13,154,985	13,154,985	13,154,985
Year End Fund Balance	0	0	0	0	0	0

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

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

All Departments

For the Period Ending June 30, 2011

Category	Full Year Proj. Variance Better / (Worse) Than Cur. Target	Reasons / Comments
Revenues		
Locally Generated Non-Tax	\$1.4	Variances are due to higher than projected revenues from: Sales & Charges - \$4.0 million, Interest Earnings - \$1.9 million, Surcharges - \$0.2 million and Fire Connection Charges - \$0.1 million which is being partially offset by lower receipts from: Sewer Charges to Other Municipalities - (\$2.0) million, Sinking Fund Reserve Contribution \$1.5) million and Miscellaneous Revenues - (\$1.3) million.
Other Governments	(0.4)	Variance is due to deferred / delayed receipt of reimbursements from the state government for various projects.
Other Funds	(19.4)	Variance is largely the result of the elimination of the payment from the Rate Stabilization Fund.
Subtotal	(\$18.4)	
Obligations / Appropriations		
Personal Services	\$5.2	Variances: Water - \$3.2 million, Revenue - \$0.8 million, Division of Technology - \$0.7 million and Fleet Mgmt. - \$0.5 million are largely due to vacant positions and lower than projected overtime costs.
Purchase of Services	8.2	Variances: Division of Technology - \$4.7 million, Water - \$2.9 million, Revenue - \$0.5 million and Fleet Mgmt. - \$0.1 million are largely the result of lower than budgeted costs for contractual services, and repairs & maintenance.
Materials, Supplies & Equipment	2.5	Variances: Water - \$2.2 million, Div. of Technology - \$0.5 million and Revenue - \$0.2 million are due to lower than budgeted costs for electrical supplies and various types of equipment which is being offset by Fleet Mgmt. - (\$0.4) million in higher fuel costs.
Contributions, Indemnities & Taxes	1.1	Variance is the result of lower than budgeted costs for indemnity claims.
Debt Service	9.5	Variance is the result of lower than budgeted costs for the payment of principal and interest on various borrowings.
Payments to Other Funds	(0.2)	Variance is the result of a higher than projected payment to the Capital Project Fund.
Subtotal	\$26.4	
Total	\$8.0	

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

For the Period Ending June 30, 2011

Department	FY'10 Year-End Actual	Fiscal Year 2011				
		Full Year				
		Original Budget	Current Target Budget Plan	Current Projection	Current Projection Over / (Under)	
					Current Budget	Target Budget
<u>Local Non-Tax Revenues</u>						
Fleet Management	227,038	120,000	120,000	12,833	(107,167)	(107,167)
<i>Sale of Vehicles</i>	227,038	120,000	120,000	12,833	(107,167)	(107,167)
Licenses & Inspections	15,082	15,000	15,000	8,265	(6,735)	(6,735)
<i>Miscellaneous</i>	15,082	15,000	15,000	8,265	(6,735)	(6,735)
Water	44,654,192	41,188,000	40,925,000	37,079,524	(4,108,476)	(3,845,476)
<i>Sewer Charges to Other Municipalities</i>	37,357,141	34,200,000	34,000,000	32,020,084	(2,179,916)	(1,979,916)
<i>Water & Sewer Permits Issued by L & I</i>	2,225,974	2,061,000	2,185,000	2,231,659	170,659	46,659
<i>Contribution - Sinking Fund Reserve</i>	2,648,204	2,927,000	2,740,000	1,229,851	(1,697,149)	(1,510,149)
<i>Miscellaneous</i>	2,422,873	2,000,000	2,000,000	1,597,930	(402,070)	(402,070)
Revenue	470,596,258	494,437,000	498,132,000	501,531,173	7,094,173	3,399,173
<i>Sales & Charges</i>	461,183,034	484,930,000	486,726,000	490,769,629	5,839,629	4,043,629
<i>Fire Service Connections</i>	1,592,909	1,009,000	1,743,000	1,846,287	837,287	103,287
<i>Surcharges</i>	4,556,185	5,139,000	5,267,000	5,481,089	342,089	214,089
<i>Miscellaneous</i>	3,264,130	3,359,000	4,396,000	3,434,168	75,168	(961,832)
Procurement	60,093	75,000	85,000	86,302	11,302	1,302
<i>Miscellaneous</i>	60,093	75,000	85,000	86,302	11,302	1,302
City Treasurer	825,707	7,050,000	850,000	2,750,000	(4,300,000)	1,900,000
<i>Interest Earnings</i>	825,707	7,050,000	850,000	2,750,000	(4,300,000)	1,900,000
Total Local Non-Tax Revenue	516,378,370	542,885,000	540,127,000	541,468,097	(1,416,903)	1,341,097
<u>Other Governments</u>						
Water	2,631,401	3,300,000	3,300,000	2,868,784	(431,216)	(431,216)
<i>State</i>	726,387	500,000	500,000	26,979	(473,021)	(473,021)
<i>Federal</i>	1,905,014	2,800,000	2,800,000	2,841,805	41,805	41,805
Total Other Governments	2,631,401	3,300,000	3,300,000	2,868,784	(431,216)	(431,216)
<u>Revenue from Other Funds</u>						
Water	27,733,667	64,726,000	49,044,000	29,653,900	(35,072,100)	(19,390,100)
<i>General Fund</i>	24,113,187	28,000,000	26,000,000	28,000,000	0	2,000,000
<i>Aviation Fund</i>	768,056	2,000,000	2,000,000	1,500,000	(500,000)	(500,000)
<i>Employee Benefit Fund</i>	150,900	155,000	155,000	153,900	(1,100)	(1,100)
<i>Rate Stabilization Fund</i>	2,701,524	34,571,000	20,889,000	0	(34,571,000)	(20,889,000)
Total Revenue from Other Funds	27,733,667	64,726,000	49,044,000	29,653,900	(35,072,100)	(19,390,100)
Total - All Sources	546,743,438	610,911,000	592,471,000	573,990,781	(36,920,219)	(18,480,219)

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Quarterly City Managers Report
Departmental Obligations Summary
Water Fund

For the Period Ending June 30, 2011

Department	FY'10 Year-End Actual	Fiscal Year 2011				
		Full Year			Current Projection (Over) / Under	
		Original Budget	Current Target Budget Plan	Current Projection	Current Budget	Target Budget
Division of Technology	1,906,663	16,855,025	16,855,025	10,909,647	5,945,378	5,945,378
<i>Personal Services</i>	1,210,054	5,142,942	5,142,942	4,442,039	700,903	700,903
<i>Purchase of Services</i>	674,593	10,457,725	10,457,725	5,734,828	4,722,897	4,722,897
<i>Materials, Supplies & Equipment</i>	22,016	1,254,358	1,254,358	732,780	521,578	521,578
Public Property	3,613,895	2,500,266	2,500,266	2,500,266	0	0
<i>Purchase of Services</i>	3,613,895	2,500,266	2,500,266	2,500,266	0	0
Office of Fleet Management	7,211,263	8,509,626	8,509,626	8,255,304	254,322	254,322
<i>Personal Services</i>	1,969,686	2,745,986	2,745,986	2,233,948	512,038	512,038
<i>Purchase of Services</i>	1,110,649	1,489,000	1,489,000	1,350,082	138,918	138,918
<i>Materials, Supplies & Equipment</i>	4,130,928	4,274,640	4,274,640	4,671,274	(396,634)	(396,634)
Water	266,574,943	299,257,000	279,307,200	271,191,779	28,065,221	8,115,421
<i>Personal Services</i>	86,261,514	91,051,000	85,285,700	82,061,177	8,989,823	3,224,523
<i>Purchase of Services</i>	92,851,265	110,147,600	105,873,100	103,010,289	7,137,311	2,862,811
<i>Materials, Supplies & Equipment</i>	39,474,304	46,621,400	38,674,400	36,476,843	10,144,557	2,197,557
<i>Contributions, Indemnities & Taxes</i>	0	100,000	0	0	100,000	0
<i>Payments to Other Funds</i>	47,987,860	51,337,000	49,474,000	49,643,470	1,693,530	(169,470)
Finance	72,363,960	87,280,000	88,930,000	87,813,670	(533,670)	1,116,330
<i>Personal Services - Fringe Benefits</i>	67,467,149	80,780,000	82,430,000	82,430,000	(1,650,000)	0
<i>Contributions, Indemnities & Taxes</i>	4,896,811	6,500,000	6,500,000	5,383,670	1,116,330	1,116,330
Revenue	17,677,859	15,144,046	15,004,046	13,576,006	1,568,040	1,428,040
<i>Personal Services</i>	9,917,749	10,649,066	10,300,005	9,554,651	1,094,415	745,354
<i>Purchase of Services</i>	7,007,095	3,578,000	3,828,510	3,371,322	206,678	457,188
<i>Materials, Supplies & Equipment</i>	752,772	913,980	872,531	649,863	264,117	222,668
<i>Contributions, Indemnities & Taxes</i>	243	3,000	3,000	170	2,830	2,830
Sinking Fund	196,917,154	195,044,421	195,044,421	185,543,172	9,501,249	9,501,249
<i>Debt Service</i>	196,917,154	195,044,421	195,044,421	185,543,172	9,501,249	9,501,249
Procurement	69,028	69,228	69,028	69,074	154	(46)
<i>Personal Services</i>	69,028	69,228	69,028	69,074	154	(46)
Law	3,115,728	3,251,388	3,251,388	3,176,878	74,510	74,510
<i>Personal Services</i>	2,325,631	2,516,764	2,516,764	2,476,451	40,313	40,313
<i>Purchase of Services</i>	744,333	691,614	691,614	657,417	34,197	34,197
<i>Materials, Supplies & Equipment</i>	45,764	43,010	43,010	43,010	0	0
Total Water Fund	569,450,493	627,911,000	609,471,000	583,035,796	44,875,204	26,435,204
<i>Personal Services</i>	101,753,662	112,174,986	106,060,425	100,837,340	11,337,646	5,223,085
<i>Personal Services - Fringe Benefits</i>	67,467,149	80,780,000	82,430,000	82,430,000	(1,650,000)	0
<i>Sub-Total Employee Compensation</i>	169,220,811	192,954,986	188,490,425	183,267,340	9,687,646	5,223,085
<i>Purchase of Services</i>	106,001,830	128,864,205	124,840,215	116,624,204	12,240,001	8,216,011
<i>Materials, Supplies & Equipment</i>	44,425,784	53,107,388	45,118,939	42,573,770	10,533,618	2,545,169
<i>Contributions, Indemnities & Taxes</i>	4,897,054	6,603,000	6,503,000	5,383,840	1,219,160	1,119,160
<i>Debt Service</i>	196,917,154	195,044,421	195,044,421	185,543,172	9,501,249	9,501,249
<i>Payments to Other Funds</i>	47,987,860	51,337,000	49,474,000	49,643,470	1,693,530	(169,470)

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**Quarterly City Managers Report
 Departmental Full Time Position Summary
 Water Fund
 For the Period Ending June 30, 2011**

Department	FY'10 Year-End Actual	Fiscal Year 2011				
		Full Year			Current Projection	
		Authorized Positions			(Over) / Under	
		Original Budget	Current Target Budget	Current Projection	Current Budget	Target Budget
Division of Technology	16	79	79	60	19	19
Office of Fleet Management	40	55	55	45	10	10
Water	1,682	1,898	1,746	1,659	239	87
Revenue	237	260	260	242	18	18
Procurement	2	2	2	2	0	0
Law	36	36	36	31	5	5
Total Water Fund	2,013	2,330	2,178	2,039	291	139

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING JUNE 30, 2011

**AVIATION FUND
QUARTERLY REPORT**

Quarterly City Managers Report
Fund Balance Summary
Aviation Fund
All Departments
For the Period Ending June 30, 2011

Category	FY10 Year-End Actual	Fiscal Year 2011				
		Full Year				
		Original Budget	Current Target Budget Plan	Current Projection	Current Projection for Revenues Over / (Under)	
					Current Budget	Target Budget
REVENUES						
Taxes						
Locally Generated Non - Tax Revenues	285,016,280	363,170,000	292,570,000	302,151,940	(61,018,060)	9,581,940
Other Governments	3,090,728	5,000,000	2,602,000	1,435,390	(3,564,610)	(1,166,610)
Revenues from Other Funds of City	2,063,505	2,000,000	1,000,000	1,000,000	(1,000,000)	0
Other Sources						
Total Revenues and Other Sources	290,170,513	370,170,000	296,172,000	304,587,330	(65,582,670)	8,415,330
Category	FY10 Year-End Actual	Full Year				
		Full Year				
		Original Budget	Current Target Budget Plan	Current Projection	Current Projection for Obligations (Over) / Under	
					Current Budget	Target Budget
OBLIGATIONS / APPROPRIATIONS						
Personal Services	56,628,186	64,366,496	61,349,496	56,944,248	7,422,248	4,405,248
Personal Services - Employee Benefits	32,938,540	40,164,000	38,164,000	38,164,000	2,000,000	0
Sub-Total Employee Compensation	89,566,726	104,530,496	99,513,496	95,108,248	9,422,248	4,405,248
Purchase of Services	79,954,399	109,862,939	107,203,553	83,882,053	25,980,886	23,321,500
Materials, Supplies and Equipment	11,969,732	21,134,857	15,727,857	9,948,626	11,186,231	5,779,231
Contributions, Indemnities and Taxes	1,448,983	6,062,000	5,117,000	2,219,123	3,842,877	2,897,877
Debt Service	95,343,090	121,217,708	121,217,708	102,447,646	18,770,062	18,770,062
Payment to Other Funds	5,674,340	22,673,000	22,673,000	13,085,837	9,587,163	9,587,163
Advances and Miscellaneous Payments	0	0	0	0	0	0
Total Obligations / Appropriations	283,957,270	385,481,000	371,452,614	306,691,533	78,789,467	64,761,081
Operating Surplus / (Deficit)	6,213,243	(15,311,000)	(75,280,614)	(2,104,203)	13,206,797	73,176,411
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	12,000,000	12,000,000	8,700,000	(3,300,000)	(3,300,000)
Total Net Adjustments	67,409,315	41,879,000	85,622,558	82,322,558	40,443,558	(3,300,000)
Preliminary Year End Fund Balance	73,622,558	26,568,000	10,341,944	80,218,355	53,650,355	69,876,411
Deferred Revenue - Airline Rates & Charges (See Note 1)	0	0	0	0	0	0
Year End Fund Balance	73,622,558	26,568,000	10,341,944	80,218,355	53,650,355	69,876,411

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 Projected Year-End Variances
Aviation Fund
All Departments
For the Period Ending June 30, 2011**

Category	Full Year Proj. Variance Better / (Worse) Than Cur. Target	Reasons / Comments
Revenues		
Locally Generated Non-Tax	\$9.6	Variances are due to higher than projected revenues from: Concessions - \$12.0 million, Space Rentals - \$2.1 million, Landing Fees - \$7.4 million and Parking - \$2.1 million which are being partially offset by lower than planned revenues from: Miscellaneous Revenue - (\$9.6) million, International Terminal Charges - (\$2.3) million, Passenger Facility Charges - (\$0.7) million, Sales of Utilities - (\$0.6) million, Interest Earnings - (\$0.6) million and Car Rentals - (\$0.1) million.
Other Governments	(\$1.2)	Variance is due to deferred / delayed receipt of reimbursements from the federal government for various projects.
Subtotal	\$8.4	
Obligations / Appropriations		
Personal Services	4.4	Variances: Police - \$0.4 million, Fire - \$0.7 million, Commerce - \$3.0 million, Law - \$0.2 million and Div. of Technology - \$0.1 million are largely due to vacant positions and lower than projected overtime costs.
Purchase of Services	23.3	Variances: Commerce - \$12.9 million, Public Property - \$8.5 million, Finance - \$1.7 million and Div. of Technology - \$0.2 million are the result lower than budgeted costs for contractual services, utilities, insurance, and repairs and maintenance.
Materials, Supplies & Equipment	5.8	Variances: Fleet Mgmt. - \$4.6 million and Commerce - \$1.2 million are the result of lower than budgeted costs for vehicles and vehicle parts, electrical supplies and various types of equipment.
Contributions, Indemnities & Taxes	2.9	Variances: Commerce - \$2.1 million and Finance - \$0.8 million are due to lower costs for the township taxes and indemnity payments.
Debt Service	18.8	Variance is the result of lower than budgeted costs for the payment of principal and interest on various borrowings.
Payment to Other Funds	9.6	Variance is largely due to the deferral / delay of payments to the Capital Projects Fund for pay-as-you-go projects.
Subtotal	\$64.8	
Total	\$73.2	

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Quarterly City Managers Report
Non-Tax Revenue Summary
Aviation Fund
For the Period Ending June 30, 2011

Department	FY'10 Year-End Actual	Fiscal Year 2011				
		Full Year				
		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	20,000	20,000	18,875	(1,125)	(1,125)
<i>Sale of Vehicles</i>	74,770	20,000	20,000	18,875	(1,125)	(1,125)
Procurement	206,257	150,000	50,000	19,350	(130,650)	(30,650)
<i>Miscellaneous</i>	206,257	150,000	50,000	19,350	(130,650)	(30,650)
City Treasurer	326,495	2,000,000	1,000,000	361,200	(1,638,800)	(638,800)
<i>Interest Earnings</i>	326,495	2,000,000	1,000,000	361,200	(1,638,800)	(638,800)
Commerce - Division of Aviation	284,408,758	361,000,000	291,500,000	301,752,515	(59,247,485)	10,252,515
<i>Concessions</i>	27,441,704	22,000,000	20,000,000	32,010,275	10,010,275	12,010,275
<i>Space Rentals</i>	103,250,192	133,000,000	102,500,000	104,585,325	(28,414,675)	2,085,325
<i>Landing Fees</i>	50,217,534	75,000,000	53,000,000	60,420,875	(14,579,125)	7,420,875
<i>Parking</i>	23,732,623	28,000,000	26,000,000	28,008,550	8,550	2,008,550
<i>Car Rental</i>	16,743,217	20,000,000	18,000,000	17,861,925	(2,138,075)	(138,075)
<i>Sale of Utilities</i>	3,850,062	5,000,000	4,000,000	3,365,175	(1,634,825)	(634,825)
<i>Overseas Terminal Facility Charges</i>	9,742	0	0	8,150	8,150	8,150
<i>International Terminal Charges</i>	19,754,504	28,000,000	20,000,000	17,700,125	(10,299,875)	(2,299,875)
<i>Passenger Facility Charge</i>	33,132,726	33,000,000	33,000,000	32,352,825	(647,175)	(647,175)
<i>Miscellaneous</i>	6,276,454	17,000,000	15,000,000	5,439,290	(11,560,710)	(9,560,710)
Total Local Non-Tax Revenue	285,016,280	363,170,000	292,570,000	302,151,940	(61,018,060)	9,581,940
<u>Other Governments</u>						
Commerce - Division of Aviation	3,090,728	5,000,000	2,602,000	1,435,390	(3,564,610)	(1,166,610)
<i>State</i>	194,461	0	102,000	102,190	102,190	190
<i>Federal</i>	2,896,267	5,000,000	2,500,000	1,333,200	(3,666,800)	(1,166,800)
Total Other Governments	3,090,728	5,000,000	2,602,000	1,435,390	(3,564,610)	(1,166,610)
<u>Revenue from Other Funds</u>						
Commerce - Division of Aviation	2,063,505	2,000,000	1,000,000	1,000,000	(1,000,000)	0
<i>General Fund</i>	903,505	2,000,000	1,000,000	1,000,000	(1,000,000)	0
<i>Capital Projects Fund</i>	1,160,000	0	0	0	0	0
Total Revenue from Other Funds	2,063,505	2,000,000	1,000,000	1,000,000	(1,000,000)	0
Total - All Sources	290,170,513	370,170,000	296,172,000	304,587,330	(65,582,670)	8,415,330

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

For the Period Ending June 30, 2011

Department	FY'10 Year-End Actual	Fiscal Year 2011				
		Full Year			Current Projection (Over) / Under	
		Original Budget	Current Target Budget Plan	Current Projection	Current Budget	Target Budget
Division of Technology	393,493	6,294,985	6,294,985	5,986,651	308,334	308,334
<i>Personal Services</i>	0	282,985	282,985	225,105	57,880	57,880
<i>Purchase of Services</i>	393,493	5,297,000	5,297,000	5,072,249	224,751	224,751
<i>Materials, Supplies & Equipment</i>	0	715,000	715,000	689,297	25,703	25,703
Police	13,019,564	13,532,660	13,530,674	13,136,342	396,318	394,332
<i>Personal Services</i>	12,868,564	13,377,660	13,377,660	12,986,328	391,332	391,332
<i>Purchase of Services</i>	75,500	77,500	76,514	75,014	2,486	1,500
<i>Materials, Supplies & Equipment</i>	75,500	77,500	76,500	75,000	2,500	1,500
Fire	5,109,608	6,203,000	6,203,000	5,437,092	765,908	765,908
<i>Personal Services</i>	4,993,416	6,040,000	6,040,000	5,297,114	742,886	742,886
<i>Purchase of Services</i>	15,000	15,000	15,000	15,000	0	0
<i>Materials, Supplies & Equipment</i>	101,192	125,000	125,000	124,978	22	22
<i>Payments to Other Funds</i>	0	23,000	23,000	0	23,000	23,000
Public Property	13,900,000	26,900,000	26,900,000	18,400,000	8,500,000	8,500,000
<i>Purchase of Services</i>	13,900,000	26,900,000	26,900,000	18,400,000	8,500,000	8,500,000
Office of Fleet Management	5,287,086	8,108,573	8,108,573	3,531,500	4,577,073	4,577,073
<i>Personal Services</i>	1,219,773	1,227,573	1,227,573	1,205,999	21,574	21,574
<i>Purchase of Services</i>	531,267	588,000	588,000	585,824	2,176	2,176
<i>Materials, Supplies & Equipment</i>	3,536,046	6,293,000	6,293,000	1,739,677	4,553,323	4,553,323
Finance	36,552,012	46,822,000	44,822,000	42,318,525	4,503,475	2,503,475
<i>Personal Services - Fringe Benefits</i>	32,938,540	40,164,000	38,164,000	38,164,000	2,000,000	0
<i>Purchase of Services</i>	2,731,877	4,146,000	4,146,000	2,469,150	1,676,850	1,676,850
<i>Contributions, Indemnities & Taxes</i>	881,595	2,512,000	2,512,000	1,685,375	826,625	826,625
Sinking Fund	95,343,090	121,217,708	121,217,708	102,447,646	18,770,062	18,770,062
<i>Debt Service</i>	95,343,090	121,217,708	121,217,708	102,447,646	18,770,062	18,770,062
Commerce - Division of Aviation	112,792,867	154,524,000	142,497,600	113,775,286	40,748,714	28,722,314
<i>Personal Services</i>	36,205,192	42,017,000	39,000,000	36,000,908	6,016,092	2,999,092
<i>Purchase of Services</i>	62,115,285	72,407,000	69,748,600	56,859,475	15,547,525	12,889,125
<i>Materials, Supplies & Equipment</i>	8,230,662	13,900,000	8,494,000	7,295,318	6,604,682	1,198,682
<i>Contributions, Indemnities & Taxes</i>	567,388	3,550,000	2,605,000	533,748	3,016,252	2,071,252
<i>Payments to Other Funds</i>	5,674,340	22,650,000	22,650,000	13,085,837	9,564,163	9,564,163
Law	1,559,550	1,878,074	1,878,074	1,658,491	219,583	219,583
<i>Personal Services</i>	1,341,241	1,421,278	1,421,278	1,228,794	192,484	192,484
<i>Purchase of Services</i>	191,977	432,439	432,439	405,341	27,098	27,098
<i>Materials, Supplies & Equipment</i>	26,332	24,357	24,357	24,356	1	1
Total Aviation Fund	283,957,270	385,481,000	371,452,614	306,691,533	78,789,467	64,761,081
<i>Personal Services</i>	56,628,186	64,366,496	61,349,496	56,944,248	7,422,248	4,405,248
<i>Personal Services - Fringe Benefits</i>	32,938,540	40,164,000	38,164,000	38,164,000	2,000,000	0
<i>Sub-Total Employee Compensation</i>	89,566,726	104,530,496	99,513,496	95,108,248	9,422,248	4,405,248
<i>Purchase of Services</i>	79,954,399	109,862,939	107,203,553	83,882,053	25,980,886	23,321,500
<i>Materials, Supplies & Equipment</i>	11,969,732	21,134,857	15,727,857	9,948,626	11,186,231	5,779,231
<i>Contributions, Indemnities & Taxes</i>	1,448,983	6,062,000	5,117,000	2,219,123	3,842,877	2,897,877
<i>Debt Service</i>	95,343,090	121,217,708	121,217,708	102,447,646	18,770,062	18,770,062
<i>Payments to Other Funds</i>	5,674,340	22,673,000	22,673,000	13,085,837	9,587,163	9,587,163

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Quarterly City Managers Report
Departmental Full Time Position Summary
Aviation Fund
For the Period Ending June 30, 2011

Department	FY'10 Year-End Actual	Fiscal Year 2011						
		Full Year				Current Projection		
		Authorized Positions			Current Projection		(Over) / Under	
		Original Budget	Current Target Budget	Current Projection	Current Budget	Target Budget	Current Budget	Target Budget
Division of Technology	0	4	4	3	1	1		
Police	164	166	166	165	1	1		
<i>Uniformed</i>	<i>153</i>	<i>155</i>	<i>155</i>	<i>154</i>	<i>1</i>	<i>1</i>		
<i>Civilian</i>	<i>11</i>	<i>11</i>	<i>11</i>	<i>11</i>	<i>0</i>	<i>0</i>		
Fire	64	71	65	69	2	(4)		
<i>Uniformed</i>	<i>64</i>	<i>71</i>	<i>65</i>	<i>69</i>	<i>2</i>	<i>(4)</i>		
<i>Civilian</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>		
Office of Fleet Management	21	22	22	21	1	1		
Commerce - Division of Aviation	748	896	850	728	168	122		
Law	20	21	21	20	1	1		
Total Aviation Fund	1,017	1,180	1,128	1,006	174	122		

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING JUNE 30, 2011

GRANTS REVENUE FUND QUARTERLY REPORT

Unanticipated Grants

FUNDS TAKEN FROM FINANCE'S UNANTICIPATED GRANTS REVENUE FUND - FY 2011
FOR PERIOD APRIL 1, 2011 - JUNE 30, 2011

No.	Department	Amount	Grant Title	Source	Description
N/A		24,200,000.00	Grants Fund - Appropriation Transfer	N/A	Transfer to Gen Fund via City Council Ordinance - Bill # 110294
N/A		12,000,000.00	Grants Fund - Appropriation Transfer	N/A	Transfer to Gen Fund via City Council Ordinance - Bill # 110296
Total		36,200,000.00			

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING JUNE 30, 2011

**CASH FLOW
FORECAST
FOR
FISCAL YEAR 2011**

OFFICE OF THE DIRECTOR OF FINANCE

CASH FLOW PROJECTIONS
GENERAL FUND FY2011

Actual through June 30

	Amounts in Millions												Total	Accrued	Estimated Revenues		
	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30					
REVENUES																	
Real Estate Tax	4.1	8.6	3.7	4.0	4.1	11.5	34.2	269.6	122.6	14.3	5.9	7.5	490.1			488.7	
Total Wage, Earnings, Net Profits	91.4	109.7	78.8	92.9	100.4	89.9	120.0	88.7	103.6	99.4	104.6	90.7	1170.1			1167.0	
Realty Transfer Tax	19.7	12.5	7.5	7.9	9.3	9.6	7.6	5.8	8.0	7.5	8.9	12.5	116.8			117.3	
Sales Tax	21.4	23.4	20.7	19.4	21.3	18.6	19.5	22.8	18.1	19.7	22.7	20.5	248.1			247.5	
Business Privilege Tax	2.4	13.0	11.4	8.4	(0.7)	9.2	7.6	7.4	41.8	175.3	105.8	3.9	385.5			370.8	
Other Taxes	7.7	12.4	9.9	6.2	7.7	7.7	6.6	6.4	8.2	13.8	7.6	6.9	101.1			97.7	
Locally Generated Non-tax	20.5	21.2	19.6	13.8	24.9	22.1	17.9	24.1	29.5	15.6	21.4	29.6	260.2			266.1	
Total Other Governments	0.2	101.0	91.8	114.6	13.4	22.3	17.0	5.9	102.6	14.3	4.3	140.1	627.6		157.8	785.3	
Total PCA Other Governments	23.9	27.4	13.4	29.0	25.4	23.9	24.1	26.3	25.2	31.0	30.2	17.2	297.0			291.2	
Interfund Transfers	8.4	0.2	0.1	1.1	0.2	0.0	0.0	0.0	0.2	0.0	10.1	14.8	35.1			64.2	
Total Current Revenue	199.7	329.4	256.9	297.3	206.0	214.8	254.5	457.0	459.8	390.9	321.5	343.7	3731.6		186.9	3895.8	
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			0.0	
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	311.9	386.4	256.9	297.3	206.0	214.8	254.5	457.0	459.8	390.9	321.5	343.7	3900.8				

	Amounts in Millions												Total	Vouchers Payable	Encumbrances	Estimated Obligations	
	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30					
EXPENSES AND OBLIGATIONS																	
Payroll	83.2	110.2	113.9	104.2	103.5	142.2	108.4	98.8	109.3	100.1	99.9	137.6	1311.3	52.5	0.0	1363.8	
Employee Benefits	40.0	34.0	42.4	41.4	40.9	43.8	31.1	41.4	46.3	44.6	36.7	36.7	481.3	6.1	0.0	487.4	
Pension	3.7	(3.4)	10.9	51.8	(3.2)	1.2	(2.5)	(1.8)	349.5	90.8	(2.2)	(2.4)	492.4	0.0	0.0	492.5	
Purchase of Services	52.9	68.2	63.1	66.6	93.3	97.0	86.2	86.8	72.2	124.2	87.9	79.9	978.3	37.0	115.4	1130.8	
Materials, Equipment	1.9	4.2	7.6	5.0	5.5	4.4	4.1	5.0	4.1	7.3	4.7	7.6	61.4	4.4	14.9	80.7	
Contributions, Indemnities	15.1	5.1	3.4	8.9	2.2	9.9	2.1	1.9	8.3	5.8	40.6	6.1	109.4	0.0	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	5.3	5.3	0.0	0.0	5.3	
Debt Service-Long Term	34.7	1.1	11.1	0.6	5.6	5.9	25.2	1.2	3.4	12.3	4.2	(0.1)	105.2	0.0	0.0	105.2	
Interfund Charges	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.0	3.0	24.9	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	254.6	233.3	593.1	385.1	271.8	273.2	3547.6	124.9	130.3	3802.9	
Prior Year Encumbrances	51.9	31.1	8.8	5.1	1.9	2.1	1.5	5.4	1.8	3.1	1.3	1.5	115.5				
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	256.1	238.7	594.9	388.2	273.1	274.7	3761.2				
Excess (Def) of Receipts over Disbursements	(29.2)	90.0	(3.2)	14.6	(42.8)	(91.7)	(1.6)	218.3	(135.0)	2.7	48.4	69.0					
Opening Balance	(30.6)	225.2	315.2	312.0	326.6	283.9	192.2	190.6	408.9	273.8	276.5	39.9					
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	225.2	315.2	312.0	326.6	283.9	192.2	190.6	408.9	273.8	276.5	39.9	108.9					

CASH FLOW PROJECTIONS
 CONSOLIDATED CASH--ALL FUNDS--FY2011

OFFICE OF THE DIRECTOR OF FINANCE

Actual through June 30

	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	225.2	315.2	312.0	326.6	283.9	192.2	190.6	408.9	273.8	276.5	39.9	108.9
Grants Revenue	111.5	108.1	104.3	100.9	105.7	94.4	106.6	92.3	88.7	108.3	86.8	80.2
Community Development	(1.3)	(5.0)	(4.1)	(6.3)	(5.0)	1.2	(7.5)	(8.8)	(3.7)	(3.8)	(3.3)	(5.7)
Vehicle Rental Tax	5.2	5.7	2.2	2.6	3.1	3.5	3.8	4.2	4.5	4.9	5.3	5.8
Hospital Assessment Fund	4.2	3.6	35.1	5.0	4.7	6.5	6.2	6.2	9.6	7.4	26.6	27.6
Housing Trust Fund	16.6	16.4	16.8	17.2	15.0	14.7	13.7	14.0	12.8	11.6	11.0	11.3
Other Funds	26.5	20.6	16.8	16.8	46.5	26.2	18.3	(1.9)	(19.4)	19.3	18.3	44.5
TOTAL OPERATING FUNDS	387.9	464.6	483.1	462.8	453.9	338.7	331.7	514.9	366.3	424.2	184.6	272.5
Capital Improvement	124.3	122.1	111.6	105.6	99.3	90.9	87.8	84.8	79.0	223.2	217.4	210.7
Industrial & Commercial Dev.	4.8	4.8	5.1	5.1	5.1	3.2	3.2	3.2	3.2	3.2	3.2	3.4
TOTAL CAPITAL FUNDS	129.1	126.9	116.7	110.7	104.4	94.1	91.0	88.0	82.2	226.4	220.6	214.1
TOTAL FUND EQUITY	517.0	591.5	599.8	573.5	558.3	432.8	422.7	602.9	448.5	650.6	405.2	486.6

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING JUNE 30, 2011

METHODOLOGY FOR FINANCIAL REPORTING

QUARTERLY CITY MANAGERS REPORT

For the Period Ending June 30

METHODOLOGY FOR FINANCIAL REPORTING

A. FUND ACCOUNTING

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

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

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

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

B. BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

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

QUARTERLY CITY MANAGERS REPORT

For the Period Ending June 30

METHODOLOGY FOR FINANCIAL REPORTING

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

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

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

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

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

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

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

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

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

QUARTERLY CITY MANAGERS REPORT

For the Period Ending June 30

METHODOLOGY FOR FINANCIAL REPORTING

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

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

C. LEGAL COMPLIANCE

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

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

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

QUARTERLY CITY MANAGERS REPORT

For the Period Ending June 30

METHODOLOGY FOR FINANCIAL REPORTING

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

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

D. CITY MANAGERS REPORTS

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

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

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

