

Appendix 3 Actual to Budget Factors

	Historical Average			Actual to Budget Factor			Actual O&M Expense			Budgeted O&M Expense		
	2 Year	3 Year		2017	2016	2015	2017	2016	2015	2017	2016	2015
Human Resources and Administration												
Salaries & Wages	100	86.46%	90.13%	80.68%	92.92%	98.04%	\$ 7,948,131	\$ 8,190,963	\$ 8,502,816	\$ 9,851,135	\$ 8,815,500	\$ 8,673,039
Services	200	61.81%	67.28%	58.97%	65.23%	78.04%	\$ 3,710,260	\$ 3,406,310	\$ 4,562,319	\$ 6,291,800	\$ 5,222,100	\$ 5,846,000
Materials and Supplies	300	55.97%	57.22%	54.18%	57.88%	59.66%	\$ 664,311	\$ 660,930	\$ 725,233	\$ 1,226,006	\$ 1,141,850	\$ 1,215,550
Equipment	400	72.33%	78.52%	110.43%	29.70%	98.33%	\$ 783,911	\$ 188,501	\$ 413,078	\$ 709,893	\$ 634,600	\$ 420,100
Indemnities	500	0.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
Transfers	800						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Human Resources and Administ	74.95%	78.96%		72.10%	78.21%	87.38%	\$ 13,106,613	\$ 12,446,704	\$ 14,203,446	\$ 18,178,834	\$ 15,914,050	\$ 16,254,689
Finance												
Salaries & Wages	100	89.25%	88.80%	89.31%	89.16%	87.78%	\$ 2,725,589	\$ 2,273,794	\$ 2,170,853	\$ 3,051,659	\$ 2,550,200	\$ 2,472,925
Services	200	75.83%	72.30%	132.13%	26.88%	65.70%	\$ 8,384,056	\$ 1,961,689	\$ 4,811,153	\$ 6,345,100	\$ 7,297,500	\$ 7,322,500
SMIP/GARP	2xx	113.42%	113.35%	100.00%	131.00%	113.15%	\$ 15,000,000	\$ 15,000,000	\$ 11,598,134	\$ 15,000,000	\$ 11,450,000	\$ 10,250,000
Materials and Supplies	300	44.15%	16.31%	69.53%	18.62%	5.28%	\$ 60,298	\$ 16,054	\$ 23,023	\$ 86,725	\$ 86,200	\$ 436,200
Equipment	400	0.00%	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ 13,300	\$ 37,800	\$ 10,800
Indemnities	500						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	800	103.38%	78.84%	134.41%	76.87%	44.60%	\$ 12,097,064	\$ 8,100,186	\$ 6,244,621	\$ 9,000,000	\$ 10,537,000	\$ 14,000,000
Subtotal Finance	100.25%	90.51%		114.24%	85.58%	72.04%	\$ 38,267,007	\$ 27,351,723	\$ 24,847,784	\$ 33,496,784	\$ 31,958,700	\$ 34,492,425
Planning and Engineering												
Salaries & Wages	100	83.91%	88.14%	80.69%	87.79%	97.38%	\$ 1,187,885	\$ 1,075,392	\$ 1,199,514	\$ 1,472,207	\$ 1,225,000	\$ 1,231,738
Services	200	38.94%	44.22%	34.57%	47.74%	60.29%	\$ 346,543	\$ 237,504	\$ 297,188	\$ 1,002,500	\$ 497,500	\$ 492,900
Materials and Supplies	300	26.84%	35.36%	24.60%	29.09%	51.55%	\$ 46,356	\$ 54,541	\$ 102,067	\$ 188,440	\$ 187,500	\$ 198,000
Equipment	400	21.33%	22.47%	35.69%	6.56%	24.77%	\$ 21,649	\$ 3,873	\$ 14,614	\$ 60,650	\$ 59,000	\$ 59,000
Indemnities	500						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	800						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Planning and Engineering	63.37%	68.73%		58.83%	69.64%	81.42%	\$ 1,602,433	\$ 1,371,310	\$ 1,613,383	\$ 2,723,797	\$ 1,969,000	\$ 1,981,638

Appendix 3 Actual to Budget Factors (Continued)

	Historical Average			Actual to Budget Factor			Actual O&M Expense			Budgeted O&M Expense		
	2 Year	3 Year		2017	2016	2015	2017	2016	2015	2017	2016	2015
Operations												
Salaries & Wages	100	95.33%	97.00%	94.97%	95.71%	100.61%	\$ 74,937,545	\$ 71,318,230	\$ 71,789,745	\$ 78,910,054	\$ 74,515,100	\$ 71,357,193
Services	200	96.20%	92.91%	100.31%	91.69%	86.03%	\$ 65,263,449	\$ 54,441,610	\$ 51,086,665	\$ 65,062,200	\$ 59,373,700	\$ 59,381,100
Power	220	74.93%	76.44%	78.33%	72.08%	79.44%	\$ 18,223,847	\$ 20,071,556	\$ 20,427,534	\$ 23,265,000	\$ 27,845,000	\$ 25,714,000
Gas	221	64.02%	74.72%	57.35%	70.51%	104.77%	\$ 3,176,528	\$ 4,013,404	\$ 4,190,988	\$ 5,538,900	\$ 5,692,000	\$ 4,000,000
Materials and Supplies	300	86.39%	85.09%	90.21%	82.34%	82.35%	\$ 17,507,515	\$ 15,057,143	\$ 14,703,881	\$ 19,406,729	\$ 18,286,100	\$ 17,855,400
Chemicals	307	89.24%	91.00%	84.99%	93.35%	94.32%	\$ 18,596,601	\$ 21,075,520	\$ 22,324,969	\$ 21,880,928	\$ 22,575,800	\$ 23,668,950
Equipment	400	63.75%	67.69%	47.14%	82.66%	77.30%	\$ 964,973	\$ 1,486,260	\$ 1,219,613	\$ 2,047,100	\$ 1,798,000	\$ 1,577,800
Indemnities	500	0.00%	0.00%	0.00%			\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -
Transfers	800						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Operations												
		90.60%	90.81%	91.93%	89.23%	91.25%	\$ 198,670,458	\$ 187,463,723	\$ 185,743,395	\$ 216,111,911	\$ 210,085,700	\$ 203,554,443
Planning & Environmental Services												
Salaries & Wages	100	96.95%	96.82%	94.70%	99.40%	96.55%	\$ 13,465,491	\$ 12,946,501	\$ 12,135,854	\$ 14,219,367	\$ 13,024,700	\$ 12,569,537
Services	200	89.74%	92.90%	90.91%	88.56%	100.06%	\$ 23,055,720	\$ 22,364,997	\$ 22,388,075	\$ 25,361,592	\$ 25,254,200	\$ 22,374,200
Materials and Supplies	300	87.14%	82.78%	95.44%	78.20%	73.34%	\$ 1,448,059	\$ 1,101,182	\$ 989,788	\$ 1,517,285	\$ 1,408,100	\$ 1,349,600
Equipment	400	36.16%	35.17%	38.71%	33.47%	32.20%	\$ 348,946	\$ 285,682	\$ 187,954	\$ 901,513	\$ 853,450	\$ 583,650
Indemnities	500						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	800						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Planning & Environmental Servi												
		90.88%	92.72%	91.23%	90.52%	96.81%	\$ 38,318,216	\$ 36,698,362	\$ 35,701,671	\$ 41,999,757	\$ 40,540,450	\$ 36,876,987
Public Affairs												
Salaries & Wages	100	83.89%	87.83%	84.62%	83.15%	95.96%	\$ 2,420,693	\$ 2,354,115	\$ 2,644,067	\$ 2,860,744	\$ 2,831,100	\$ 2,755,277
Services	200	90.19%	90.75%	91.33%	89.21%	91.83%	\$ 7,167,949	\$ 8,040,229	\$ 8,001,034	\$ 7,848,700	\$ 9,013,200	\$ 8,712,700
Materials and Supplies	300	63.26%	56.82%	54.60%	74.39%	41.94%	\$ 264,012	\$ 279,935	\$ 156,358	\$ 483,500	\$ 376,300	\$ 372,800
Equipment	400	91.97%	90.90%	4.39%	179.54%	88.75%	\$ 681	\$ 27,829	\$ 13,757	\$ 15,500	\$ 15,500	\$ 15,500
Indemnities	500	100.00%	100.00%	100.00%			\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -
Transfers	800						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Public Affairs												
		87.88%	88.99%	88.33%	87.46%	91.22%	\$ 10,253,335	\$ 10,702,108	\$ 10,815,216	\$ 11,608,444	\$ 12,236,100	\$ 11,856,277

Appendix 3 Actual to Budget Factors (Continued)

	Historical Average		Actual to Budget Factor			Actual O&M Expense			Budgeted O&M Expense		
	2 Year	3 Year	2017	2016	2015	2017	2016	2015	2017	2016	2015
Division of Technology											
Salaries & Wages	100	89.79%	89.84%	93.10%	86.45%	89.96%	\$ 5,893,231	\$ 5,416,218	\$ 5,233,042	\$ 6,330,207	\$ 6,265,289 \$ 5,816,911
Services	200	73.36%	77.50%	78.53%	67.71%	88.54%	\$ 12,605,190	\$ 9,957,749	\$ 10,226,939	\$ 16,050,511	\$ 14,706,497 \$ 11,551,218
Materials and Supplies	300	60.99%	69.49%	79.91%	41.88%	88.52%	\$ 1,634,654	\$ 848,074	\$ 1,609,074	\$ 2,045,628	\$ 2,025,150 \$ 1,817,650
Equipment	400						\$ -	\$ -	\$ -	\$ -	\$ -
Indemnities	500						\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	800						\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Division of Technology		76.66%	80.21%	82.42%	70.54%	88.97%	\$ 20,133,075	\$ 16,222,041	\$ 17,069,055	\$ 24,426,346	\$ 22,996,936 \$ 19,185,779
Mayor's Office of Transportation & Utilities and Office of Sustainability											
Salaries & Wages	100	77.03%	83.66%	62.78%	99.72%	98.74%	\$ 202,424	\$ 201,861	\$ 227,983	\$ 322,424	\$ 202,424 \$ 230,886
Services	200	6.48%	6.48%	3.30%	100.00%		\$ 29,000	\$ 30,000	\$ -	\$ 880,000	\$ 30,000 \$ -
Materials and Supplies	300						\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	400						\$ -	\$ -	\$ -	\$ -	\$ -
Indemnities	500						\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	800						\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Mayor's Office of Transportation & Utilities		32.29%	41.50%	19.25%	99.76%	98.74%	\$ 231,424	\$ 231,861	\$ 227,983	\$ 1,202,424	\$ 232,424 \$ 230,886
Philadelphia Water, Sewer and Stormwater Rate Board											
Salaries & Wages	100	3.17%	3.17%	3.17%			\$ 3,800	\$ -	\$ -	\$ 120,000	\$ - \$ -
Services	200	11.28%	11.28%	11.28%			\$ 95,851	\$ -	\$ -	\$ 850,000	\$ - \$ -
Materials and Supplies	300						\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	400						\$ -	\$ -	\$ -	\$ -	\$ -
Indemnities	500						\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	800						\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Philadelphia Water, Sewer and Stormwater Rate Board				10.27%			\$ 99,651	\$ -	\$ -	\$ 970,000	\$ - \$ -

Appendix 3 Actual to Budget Factors (Continued)

	Historical Average			Actual to Budget Factor			Actual O&M Expense			Budgeted O&M Expense		
	2 Year	3 Year		2017	2016	2015	2017	2016	2015	2017	2016	2015
Public Property												
Salaries & Wages	100						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services	200	100.00%	100.00%	100.00%	100.00%	100.00%	\$ 4,042,633	\$ 4,042,633	\$ 3,959,919	\$ 4,042,633	\$ 4,042,633	\$ 3,959,919
Materials and Supplies	300						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	400						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indemnities	500						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	800						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Public Property		100.00%	100.00%	100.00%	100.00%	100.00%	\$ 4,042,633	\$ 4,042,633	\$ 3,959,919	\$ 4,042,633	\$ 4,042,633	\$ 3,959,919
Fleet Management												
Salaries & Wages	100	90.40%	89.50%	95.55%	85.10%	87.65%	\$ 2,925,816	\$ 2,526,922	\$ 2,602,612	\$ 3,062,196	\$ 2,969,317	\$ 2,969,317
Services	200	96.93%	97.94%	95.20%	98.67%	99.95%	\$ 1,417,465	\$ 1,469,209	\$ 1,488,271	\$ 1,489,000	\$ 1,489,000	\$ 1,489,000
Materials and Supplies	300	85.24%	89.83%	79.83%	90.66%	99.01%	\$ 3,412,351	\$ 3,875,181	\$ 4,232,497	\$ 4,274,640	\$ 4,274,640	\$ 4,274,640
Equipment	400						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indemnities	500						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	800						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Fleet Management		89.00%	91.09%				\$ 7,755,632	\$ 7,871,312	\$ 8,323,380	\$ 8,825,836	\$ 8,732,957	\$ 8,732,957
City Finance												
Salaries & Wages	100						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	1xx	93.50%	92.64%	97.93%	89.01%	90.91%	\$ 52,651,923	\$ 47,276,002	\$ 48,293,131	\$ 53,765,209	\$ 53,115,262	\$ 53,120,209
Pension	191	103.32%	101.52%	106.05%	100.25%	97.29%	\$ 55,552,438	\$ 46,646,526	\$ 40,861,335	\$ 52,384,383	\$ 46,529,000	\$ 42,000,000
Pension Obligations	190	106.77%	103.77%	110.49%	103.05%	97.57%	\$ 13,362,362	\$ 12,468,686	\$ 11,415,451	\$ 12,093,775	\$ 12,100,000	\$ 11,700,000
Services	200						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	300						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	400						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indemnities	500	95.33%	83.25%	106.96%	83.70%	59.09%	\$ 6,952,193	\$ 5,440,242	\$ 3,840,767	\$ 6,500,000	\$ 6,500,000	\$ 6,500,000
Transfers	800						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal City Finance		98.91%	96.76%	103.03%	94.58%	92.14%	\$ 128,518,916	\$ 111,831,456	\$ 104,410,684	\$ 124,743,367	\$ 118,244,262	\$ 113,320,209

Appendix 3 Actual to Budget Factors (Continued)

	Historical Average			Actual to Budget Factor			Actual O&M Expense			Budgeted O&M Expense		
	2 Year	3 Year		2017	2016	2015	2017	2016	2015	2017	2016	2015
Revenue												
Salaries & Wages	100	88.76%	88.45%	88.26%	89.31%	87.81%	\$ 10,844,659	\$ 9,948,364	\$ 10,013,594	\$ 12,287,592	\$ 11,138,839	\$ 11,404,254
Services	200	98.74%	99.10%	97.76%	99.84%	99.92%	\$ 4,958,726	\$ 4,477,102	\$ 4,241,117	\$ 5,072,174	\$ 4,484,480	\$ 4,244,480
Materials and Supplies	300	68.69%	75.70%	57.94%	92.73%	98.42%	\$ 831,018	\$ 594,307	\$ 630,784	\$ 1,434,199	\$ 640,920	\$ 640,920
Equipment	400						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indemnities	500	6.98%	13.14%	2.40%	11.56%	25.46%	\$ 120	\$ 578	\$ 1,273	\$ 5,000	\$ 5,000	\$ 5,000
Transfers	800						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue		90.27%	90.61%	88.49%	92.32%	91.36%	\$ 16,634,523	\$ 15,020,351	\$ 14,886,768	\$ 18,798,965	\$ 16,269,239	\$ 16,294,654
Procurement												
Salaries & Wages	100	99.97%	93.11%	100.00%	99.94%	78.66%	\$ 85,470	\$ 77,339	\$ 60,866	\$ 85,470	\$ 77,383	\$ 77,383
Services	200						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	300						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	400						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indemnities	500						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	800						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Procurement		99.97%	93.11%	100.00%	99.94%	78.66%	\$ 85,470	\$ 77,339	\$ 60,866	\$ 85,470	\$ 77,383	\$ 77,383
Law												
Salaries & Wages	100	88.81%	87.64%	94.43%	83.20%	85.29%	\$ 2,369,450	\$ 2,085,052	\$ 2,137,491	\$ 2,509,294	\$ 2,506,206	\$ 2,506,206
Services	200	25.29%	31.78%	24.02%	26.55%	44.77%	\$ 166,099	\$ 183,651	\$ 309,631	\$ 691,614	\$ 691,614	\$ 691,614
Materials and Supplies	300	63.76%	48.71%	84.79%	42.72%	18.60%	\$ 36,469	\$ 18,376	\$ 8,002	\$ 43,010	\$ 43,010	\$ 43,010
Equipment	400						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indemnities	500						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	800						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Law		74.93%	75.21%	79.29%	70.57%	75.76%	\$ 2,572,018	\$ 2,287,079	\$ 2,455,124	\$ 3,243,918	\$ 3,240,830	\$ 3,240,830
Total Water Fund		91.67%	91.22%	94.09%	89.12%	90.27%	\$ 480,291,404	\$ 433,618,002	\$ 424,318,674	\$ 510,458,486	\$ 486,540,664	\$ 470,059,076