

MEMORANDUM

CITY OF PHILADELPHIA

Office of the Director of Finance
Accounting Bureau

Date: 09/15/2017

To: Josefina Arevalo , Director of Accounting

From: Girgis Shehata , O.D.F

FINANCIAL Memo

Re: **Fiscal 2017 Interfund Service Charges**

Pursuant to the Operating Budget Ordinance for Fiscal Year 2018, the following Interfund Service Charge/Fund balance transfers should be made for Fiscal Year 2017:

	A. General Fund charges payable by the Water Fund	\$ 7,076,462
Less:	B. Water Fund Charges payable by the General Fund	\$ (29,370,948)
	Net amount due to/(from) the General Fund	\$ (22,294,486)
	C. General Fund charges payable by the Aviation Fund	\$ 2,913,603
Less:	D. Aviation Fund Charges payable by the General Fund	\$ (1,034,338)
	Net amount due to/(from) the General Fund	\$ 1,879,265
	E. Water Fund Charges payable by the Aviation Fund	\$ 3,992,882
Less:	Aviation Fund Charges payable by the Water Fund	\$ -
	Net Amount due to/(from) Water Fund	\$ 3,992,882
	F. General Fund charges payable by the Pension Fund	\$ 72,245
Less:	G Pension Fund charges payable by the General Fund	\$ (110,448)
	Net amount due to/(from) the General Fund	(38,203)

Attachments

cc: Robert Fitzmartin , Deputy Budget Director
Daniel Harrar, Budget Bureau
Kevin Pappernek , Division of Aviation
Alicia Robertson , Water Department
Melissa Labuda , Water Department
Kathleen Duggan , Controller's Office

▲ D POSTING 115-Sep-17

CITY OF PHILADELPHIA-ACCOUNTING BUREAU					FY	FM	DOC #
JOURNAL ENTRY					2017	12	JEXX
SFX	TC	DOC REF	INDEX	SOBJ	PRJ/USER	VENDOR	AMOUNT
		TREAS NUM	SUBSIDIARY	DESCRIPTION			
1	209		FIRE	130625	0803	PHA000091 01	7,617,000.00
				FY16 WATER FUND INTERFUND CHARGES TO GENERAL FUND			
2	209			204982	0803	PHA000091 01	21,753,948.00
				FY16 WATER FUND INTERFUND CHARGES TO GENERAL FUND			
3	408		SCHDULA_B	284588	7621		7,617,000.00
				FY16 WATER FUND INTERFUND CHARGES TO GENERAL FUND			
4	408			284588	7622		8,188,707.00
				FY16 WATER FUND INTERFUND CHARGES TO GENERAL FUND			
5	408			284588	7623		13,565,241.00
				FY16 WATER FUND INTERFUND CHARGES TO GENERAL FUND			
6	209			284588	0801	PHA000043 01	7,076,462.00
				FY16 GENERAL FUND INTERFUND CHARGES TO WATER FUND			
7	408			351440	7602		7,076,462.00
				FY16 GENERAL FUND INTERFUND CHARGES TO WATER FUND			
8	209			421792	0801	PHA000043 01	2,913,603.00
				FY16 GENERAL FUND INTERFUND CHARGES TO AVATION			
9	408			351440	7609		2,913,603.00
				FY16 GENERAL FUND INTERFUND CHARGES TO AVATION			
1	209			204982	0809	PHA000023 01	1,034,338.00
				FY16 AVATION INTERFUND CHARGES TO GENERAL FUND			
2	408			421792	7639		1,034,338.00
				FY16 AVATION INTERFUND CHARGES TO GENERAL FUND			
10	209			421792	0803	PHA000091 01	3,992,882.00
				FY16 WATER FUND INTERFUND CHARGES TO AVAITION			
11	408			284588	7631	PHA000091 01	3,992,882.00
				FY16 WATER FUND INTERFUND CHARGES TO AVAITION			
12	209			530071	0801	PHA000043 01	72,245.00
				FY16 GENERAL FUND INTERFUND CHARGES TO PENSION FUND			
13	408			351440	7618		72,245.00
				FY16 GENERAL FUND INTERFUND CHARGES TO PENSION FUND			
14	209			204982	0807	PHA000091 01	110,448.00
				FY16 PENSION FUND INTERFUND CHARGES TO GENERAL FUND			
15	408			530071	7638		110,448.00
				FY16 PENSION FUND INTERFUND CHARGES TO GENERAL FUND			
EXPLANATION							
17	4727						89,141,852.00
PREPARED BY				APPROVED BY		BATCH #	DATE
RMY							09/15/2017

Finance

City Controller

FOR FAM'S

Interfund Service Charges
General Fund Charges To Water Fund
Fiscal Year 2017

Department	Basis	Preliminary 2017 Charges	Adjustments	Final 2017 Charges
04 MOIS	CAP	(3,029,065)		(3,029,065)
	MEMO	287,893		287,893
10 MDO	CAP	1,979,272		1,979,272
11 Police	MEMO			-
12 Streets	MEMO	2,465,569		2,465,569
22 Human Services	MEMO	-		-
25 Fleet Management	MEMO	364,843		364,843
31 Records	CAP	127,253		127,253
35 Director of Finance	CAP	1,007,284		1,007,284
	MEMO			-
36 Revenue	MEMO	256,244		256,244
38 Procurement	CAP	1,178,735		1,178,735
40 City Treasurer	CAP	159,887		159,887
55 Civil Service Commission	CAP	39,592		39,592
56 Personnel	CAP	1,327,374		1,327,374
61 City Controller	CAP	853,805		853,805
02 Labor Relations	CAP	57,774		57,774
		<u>7,076,462</u>	<u>-</u>	<u>7,076,462</u>

A

Interfund Service Charges
Water Fund Charges to General Fund
Fiscal Year 2017

<u>ITEM</u>	<u>Preliminary 2017 Charges</u>	<u>Adjustments</u>	<u>Final 2017 Charges</u>
Emergency Sewer Maintenance (street)	34,474		34,474
3rd Party Billing (PP)	29,285		29,285
3rd Party Billing (Risk Management)			0
Lab Analytical Services	107,011		107,011
PWD Reimbursement -NFL DRAFT Cost I	19,915		19,915
Inlet Maintenance and Cleaning - State Roads	1,396,544	(1,019,477)	377,067
Standard Pressure Hydrants	7,617,000		7,617,000
Police Academy Pumping Station	10,207		10,207
Maintenance of grates @Roundhouse Parking lot			0
Wastewater Pumping Stations - Streets	75,603		75,603
Water Charges to City Property	5,665,052		5,665,052
Sewer Charges to City Property	12,038,236		12,038,236
Water Charges to Zoo	889,569		889,569
Sewer Charges to Zoo	1,451,402		1,451,402
Use of Water Dept. Garages - Fleet Mgmt	200,448		200,448
Services for Fleet Mgmt. at N.E. Plant	456		456
Health Dept Share of Fluoridation Charges	249,096		249,096
Snow Removal Charges	459,878		459,878
Service Provided at SW plan(Fleet Mgmt)	22,230		22,230
Venice Island -Surface Area(MOU - P.P)	14,501		14,501
Venice Island -Surface Area(MOU - Park &Rec)	10,498		34,571
Construction & Utilities @ Fairhill Pump St.	39,892		39,892
Venice Island -Electric --pp--			0
Emergency Sewer Repair Service (Parks &Rec)			0
Emergency Inlet Cleaning (Parks &Rec)			0
Repair/Replace @15 th &race			
Inlet & Footway Installation on Chester Avenue			
Bicycle Race (6/8/08) Hydrant Sprinkler Operation			
Grate Replacement -front &Miffinst.			
	<u>30,390,425</u>	<u>(1,019,477)</u>	<u>29,370,948</u>

Interfund Service Charges
General Fund Charges to Aviation Fund
Fiscal Year 2017

<u>Department</u>	<u>Basis</u>	<u>Preliminary 2017 Charges</u>	<u>Adjustments</u>	<u>Final 2017 Charges</u>
01 City Council	CAP	(7,416)		(7,416)
04 MOIS/OIT	CAP	338,726		338,726
	MEMO	300,891		300,891
05 Mayor's Office	CAP	124,590		124,590
10 Managing Director's Office	CAP	375,794		375,794
11 Police	MEMO	435,926		435,926
12 Streets	MEMO	1,017		1,017
13 Fire	MEMO	66,445		66,445
14 Public Health	MEMO	19,214		19,214
20 Public Property	MEMO	-	-	-
25 Fleet Management	MEMO	6,237		6,237
22 Human Services	MEMO	-		-
26 Licenses and Inspections	MEMO	-		-
31 Records	CAP	34,674		34,674
35 Director of Finance	CAP	374,975		374,975
	MEMO	224,458		224,458
36 Revenue	MEMO	-		-
38 Procurement	CAP	119,598		119,598
40 City Treasurer	CAP	28,379		28,379
42 Commerce	MEMO	-	(377,865)	(377,865)
55 Civil Service Commission	CAP	17,604		17,604
56 Personnel	CAP	589,683		589,683
61 City Controller	CAP	214,624		214,624
03 Labor Relations	CAP	26,049		26,049
		<u>3,291,468</u>	<u>(377,865)</u>	<u>2,913,603</u>

C

**INTERFUND SERVICE CHARGES
AVIATION FUND CHARGES TO GENERAL FUND
FISCAL YEAR 2017**

Charge	Labor	Other	Total
<u>Maintenance of Airport High Speed Line</u>			
Maintenance of Train Platforms	42,995	5,297	48,292
Fringe Benefit Costs (Based on Civilian Fringe Benefit of 44.43%)	18,746	-	18,746
	61,741	5,297	67,038
Elevator/Escalator Maintenance		303,096	303,096
Amortization of Capital Costs			-
Elevator/Escalator Renovations	-	633,250	633,250
Terminal E Platform Improvements	-	30,954	30,954
Station Platform Improvements	-	664,204	664,204
Use of Snow Melter by Streets Dept.	-	-	-
Police Overtime Reimbursement	-	-	-
Total Aviation Fund Charge to General Fund	<u>61,741</u>	<u>972,597</u>	<u>1,034,338</u>

D

Interfund Service Charges
Water Fund Charges To Aviation Fund
Fiscal Year 2017

15-Sep-17
17WFTOAF
G.M.

1 Water Charges to City Properties	1,273,996.00
2 Sewer Charges to City Properties	2,707,241.00
3 Fleet Management Charges	11,645.00
4 Sewer Rental Credit Application	0.00

Total Unpaid Balance

3,992,882.00

Remise
E

**INTERFUND SERVICE CHARGES
GENERAL FUND CHARGES TO PENSION FUND
FISCAL YEAR 2017**

DEPARTMENT	BASIS	CAP	DIRECT	Total
Revenue	Dept Memo	-	-	-
Records Department	CAP	-	-	-
Finance Department	CAP	71,407	-	71,407
Payment of Indemnities by Finance dept on behalf	MEMO	-	-	-
City Controller	CAP	838	-	838
Total General Fund Charge to Pension Fund		<u>72,245</u>	<u>-</u>	<u>72,245</u>

fin/ exec	81,307 X 0.52	42,280
-----------	---------------	--------

F

**INTERFUND SERVICE CHARGES
PENSION FUNDS CHARGES TO General FUND
FISCAL YEAR 2017**

DEPARTMENT	Dept Memo	Fringes	IFSCCP	Total
PUBLIC PROPERTY		110,448	-	110,448
OHR LEASING Pension Space	memo	-	-	-
Total PENSION CHARGES TO GENERAL FUND		110,448	-	110,448

G