

MEMORANDUM

CITY OF PHILADELPHIA

Office of the Director of Finance
Accounting Bureau

Date: 10/13/2015

To: Josefina Arevalo , Director of Accounting

From: Girgis Shehata , O.D.F

Re: Fiscal 2015 Interfund Service Charges

Pursuant to the Operating Budget Ordinance for Fiscal Year 2016, the following Interfund Service Charge/Fund balance transfers should be made for Fiscal Year 2015:

	A. General Fund charges payable by the Water Fund	\$ 6,244,621
Less:	B. Water Fund Charges payable by the General Fund	\$ <u>(31,283,439)</u>
	Net amount due to/(from) the General Fund	\$ <u>(25,038,818)</u>
	C. General Fund charges payable by the Aviation Fund	\$ 4,169,092
Less:	D. Aviation Fund Charges payable by the General Fund	\$ <u>(1,131,961)</u>
	Net amount due to/(from) the General Fund	\$ <u>3,037,131</u>
	E. Water Fund Charges payable by the Aviation Fund	\$ 3,967,442
Less:	Aviation Fund Charges payable by the Water Fund	\$ <u>-</u>
	Net Amount due to/(from) Water Fund	\$ <u>3,967,442</u>
	F. General Fund charges payable by the Pension Fund	\$ 69,907
Less:	G Pension Fund charges payable by the General Fund	\$ <u>-</u>
	Net amount due to/(from) the General Fund	\$ <u>69,907</u>

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

Interfund Service Charges
General Fund Charges To Water Fund
 Fiscal Year 2015

Department		Basis	Preliminary 2015 Charges	adjustments	Final 2015 Charges
04	MOIS	CAP	(1,991,524)		(1,991,524)
		MEMO	211,788		211,788
10	MDO	CAP	1,032,677		1,032,677
11	Police	MEMO	-		-
12	Streets	MEMO	1,913,084		1,913,084
22	Human Services	MEMO	-		-
25	Fleet Management	MEMO	136,100		136,100
31	Records	CAP	37,450		37,450
35	Director of Finance	CAP	1,046,382		1,046,382 ↑
		MEMO			-
36	Revenue	MEMO	721,213		721,213
38	Procurement	CAP	809,361		809,361
40	City Treasurer	CAP	113,234		113,234
55	Civil Service Commiss	CAP	48,027		48,027
56	Personnel	CAP	1,559,853		1,559,853
61	City Controller	CAP	536,451		536,451
02	Labor Relations	CAP	70,525		70,525
			6,244,621	-	6,244,621

Interfund Service Charges
Water Fund Charges to General Fund
 Fiscal Year 2015

ITEM	Preliminary 2015 Charges	Adjustments	Final 2015 Charges
Materials Management Issues	701		701
Shut off Ferrule for Redevelopment Authority			0
Lab Analytical Services	110,606		110,606
Inlet Maintenance and Cleaning - State Roads	1,411,832	(1,030,637)	381,195
Standard Pressure Hydrants	8,162,000		8,162,000
Police Academy Pumping Station	14,246		14,246
Maintenance of grates @Roundhouse Parking lot	25,794		25,794
Wastewater Pumping Stations - Streets	31,781		31,781
Water Charges to City Property	6,139,925		6,139,925
Sewer Charges to City Property	13,047,342		13,047,342
Water Charges to Zoo	584,053		584,053
Sewer Charges to Zoo	1,241,113		1,241,113
Use of Water Dept. Garages - Fleet Mgmt	177,595		177,595
Bldg Maint. & Shop Work for Fleet Mgmt	9,200		9,200
Services for Fleet Mgmt. at N.E. Plant	2,758		2,758
Health Dept Share of Fluoridation Charges	314,221		314,221
Snow Removal Charges	889,655		889,655
Service Provided at SW plan	21,511		21,511
Construction & Utilities @ Fairhill Pump St.	27,580		27,580
Venice Island -Electric	49,658		49,658
Emergency Repair Service	42,159		42,159
Investigate Sewer @15th & race			
Repair/Replace @15 th & race			
Inlet & Footway Installation on Chester Avenue			
Bicycle Race (6/8/08) Hydrant Sprinkler Operation			
Miscellaneous Inlet Cleaning	10,346		10,346
Grate Replacement -front & Miffinst.,			
	<u>32,314,076</u>	<u>(1,030,637)</u>	<u>31,283,439</u>

Interfund Service Charges
General Fund Charges to Aviation Fund
 Fiscal Year 2015

<u>Department</u>	<u>Basis</u>	<u>Preliminary 2015 Charges</u>	<u>Adjustments</u>	<u>Final 2015 Charges</u>
01 City Council	CAP	-		-
04 MOIS/OIT	CAP	159,851		159,851
	MEMO	274,458		274,458
05 Mayor's Office	CAP	263,757		263,757
10 Managing Director's Office	CAP	299,217		299,217
11 Police	MEMO	417,586		417,586
12 Streets	MEMO	2,348		2,348
13 Fire	MEMO	117,685		117,685
14 Public Health	MEMO	31,430		31,430
20 Public Property	MEMO	-	-	-
25 Fleet Management	MEMO	88,912		88,912
22 Human Services	MEMO			-
26 Licenses and Inspections	MEMO	-		-
31 Records	CAP	14,198		14,198
35 Director of Finance	CAP	346,198		346,198
	MEMO	224,731		224,731
36 Revenue	MEMO	-		-
38 Procurement	CAP	321,767		321,767
40 City Treasurer	CAP	137,748		137,748
42 Commerce	MEMO	-	452,418	452,418
55 Civil Service Commission	CAP	22,575		22,575
56 Personnel	CAP	708,069		708,069
61 City Controller	CAP	252,021		252,021
03 Labor Relations	CAP	34,125		34,125
		<u>3,716,674</u>	<u>452,418</u>	<u>4,169,092</u>

INTERFUND SERVICE CHARGES
 AVIATION FUND CHARGES TO GENERAL FUND
 FISCAL YEAR 2015

Charge	Labor	Other	Total
<u>Maintenance of Airport High Speed Line</u>			
Maintenance of Train Platforms	40,766	3,140	43,905
Fringe Benefit Costs (Based on Civilian Fringe Benefit of 41.58%)	17,519	-	17,519
	58,284	3,140	61,424
Elevator/Escalator Maintenance		406,333	406,333
Amortization of Capital Costs			
Elevator/Escalator Renovations			-
Terminal E Platform Improvements	-	633,250	633,250
Station Platform Improvements	-	30,954	30,954
	-	664,204	664,204
Use of Snow Melter by Streets Dept.	-	-	-
Police Overtime Reimbursement	-	-	-
Total Aviation Fund Charge to General Fund	58,284	1,073,677	1,131,961

**INTERFUND SERVICE CHARGES
CHARGES BETWEEN WATER FUND AND AVIATION FUND
FISCAL YEAR 2015**

Charge	Amount
Water Charges to City Property	1,269,581
Sewer Charges to City Property	2,697,861
Wastewater Treatment of Deicing Fluids	
Total	3,967,442
Less:	
Total Water Fund Charge to Aviation Fund	3,967,442

**INTERFUND SERVICE CHARGES
GENERAL FUND CHARGES TO PENSION FUND
FISCAL YEAR 2015**

DEPARTMENT	BASIS	CAP	DIRECT	Total
Revenue	Dept Memo	-	-	-
Records Department	CAP	-	-	-
Finance Department	CAP	69,037	-	69,037
Payment of Indemnities by Finance dept on behalf	MEMO	-	-	-
City Controller	CAP	870	-	870
Total General Fund Charge to Pension Fund		69,907	-	69,907

fin/ exec	68,651.28 X 0.55	37,758
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