

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2023



December 31, 2023

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

City of Philadelphia
QUARTERLY CITY MANAGERS REPORT
FOR THE PERIOD ENDING DECEMBER 31, 2023

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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 **Budget Office** in the **Office of the Director of Finance**. The report is based primarily on information provided 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 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 actual level of service in the prior year and year-end forecasts with original projections.

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 Quarterly 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.



Quarterly City Managers Report (QCMR)

For the Period Ending December 31, 2023

Key Data Points

- Projected FY24 General Fund Balance: \$504.3M (8.5% of revenues; 7.8% of obligations)
 - \$477M less than the FY23 unaudited actual fund balance
 - \$24M less than the fund balance in the Approved FY24-28 Five Year Plan
 - \$177M less than the estimate in the FY24 Q1 QCMR
 - Meets the City's goal of at least 6-8% of revenues, due largely to one-time American Rescue Plan Act (ARPA) funds that will be spent down by the end of calendar year 2024, as required
 - Well below the Government Finance Officers Association (GFOA) recommendation of 17% (or two months' worth) of spending
- Projected FY24 Year-End Cash Balance: \$2.358B (all funds); \$1.617B (General Fund)
- Projected FY24 Cash Balance Low Point: \$2.271B (all funds, March 2024); \$1.518B (General Fund; March 2024)
- Projected FY24 General Fund Revenues: \$5.944B
 - \$103M less than the unaudited FY23 Actual
 - \$68M less than the estimate in the Approved FY24-28 Five Year Plan
 - About \$1M less than the estimate in the FY24 Q1 QCMR
 - The decreased projection from the Approved Plan is largely driven by declines in Real Estate Transfer and Business Income and Receipts Tax revenues and certain Locally Generated Non-Tax Revenue adjustments, partially offset by higher than anticipated interest earnings and Wage and Sales Tax revenues
- Projected FY24 General Fund Obligations: \$6.457B
 - \$539M more than the unaudited FY23 Actual
 - \$262M more than the estimate in the Approved FY24-28 Five Year Plan
 - \$184M more than the estimate in the FY24 Q1 QCMR
 - The increased projection is largely driven by funding added via the FY24 Fall transfer ordinance for urgent needs and one-time costs and proposed investments via the FY24 Spring transfer ordinance to accelerate investments in support of the Mayor's promise to make Philadelphia the cleanest, greenest, and safest big city in the United States, with economic opportunity for all

Big Picture

The Approved FY24-28 Five Year Plan projected that the City would end FY23 with a fund balance of \$682.5M. Following non-recurring underspends driven largely by challenges in hiring and in the ramp-up of programs, as well as higher-than-anticipated revenue from interest earnings, Wage Tax and Revenue from Other Governments, the FY23 unaudited fund balance is estimated to be \$981M, which, at just over

16% of revenues, is the highest it has ever been and just below the level recommended by the Government Finance Officers Association (GFOA).

As the City enters the third quarter of FY24, the City continues to project a decrease of \$68M in revenue from the Adopted Budget. This decrease is driven primarily by declines in Real Estate Transfer and Business Income and Receipts Tax revenues and certain Locally Generated Non-Tax Revenue adjustments, partially offset by higher than anticipated interest earnings and Wage and Sales Tax revenues. The continued reduction in Real Estate Transfer Tax revenue follows the slowing of the real estate transaction market, likely due to interest rate increases used by the Federal Reserve to combat inflation, although there are signs that the recent rate of Transfer Tax loss is flattening, resulting in slightly smaller losses being projected than were projected in the Q1 QCMR.

Like many employers, the City of Philadelphia has struggled to attract and retain employees, resulting in less spending on salaries than had initially been budgeted in many areas of the government. In the short term, having additional cash on hand while interest rates continue to rise has increased the City's interest earnings. However, despite this short-term benefit, relatively high interest rates and unfilled positions are indicative of other operational and financial challenges, particularly as the continued risk of an economic slowdown looms on the horizon, the real estate market continues to lag behind recent years, and inflationary pressure persists.

The amount of American Rescue Plan Act (ARPA) funds to be drawn down from the Grants Fund remains unchanged at \$391M in FY24. All of the City's ARPA funds will be drawn down by the end of calendar year 2024 as required by federal law.

Fund Balance

This QCMR, for the period ending December 31, 2023 (FY24 Q2), projects that the City will end this fiscal year with a fund balance of \$504M. This is \$24M lower than the Adopted Budget and \$177M less than the estimate in the Q1 QCMR.

At 8.5% of revenues, the projected fund balance meets the City's internal target of at least 6-8% but falls far short of the Government Finance Officers Association (GFOA) recommendation of 17% (or two months' worth) of spending. The projected FY24 year-end fund balance provides the City with some flexibility to weather unforeseen operational challenges and the lower fund balances projected after the ARPA funding goes away.

The Approved FY24-28 Five Year Plan projected that the City would end FY23 with a fund balance of \$683M. Following non-recurring underspends driven largely by challenges in hiring and in the ramp-up of programs, as well as higher-than-anticipated revenue from interest earnings, Wage Tax and Revenue from Other Governments, the FY23 unaudited fund balance is projected to be \$981M.

Revenues

Revenue projections for FY24 have decreased nearly \$1M from \$5.9444B in the Target Budget (FY24 Q1 QCMR) to \$5.9437B in FY24 Q2. This small net decrease stems largely from a net reduction in Locally-Generated Non-Tax revenue, driven by a delay in the sale of the Medical Examiner facility, a reduction in anticipated settlement revenue, and a further decline in Business Income and Receipts Tax revenues, offset to some extent by higher than anticipated Wage Tax revenues. Despite the landscape of lower inventory and high interest rates, the projected decline Real Estate Transfer Tax revenue has been lessened, as the recent rate of loss is flattening, resulting in higher projections than in the Q1 QCMR.

The amount of ARPA funds to be drawn down from the Grants Fund remains unchanged at \$391M in FY24. All of the City's ARPA funds will be drawn down by the end of calendar year 2024 as required by federal law.

Obligations

The FY24 Q2 QCMR projects \$1184M more in spending than the FY24 Q1 QCMR did, raising overall projected obligations to \$6.5B. The increased projection is largely driven by funding added via the FY24 Fall transfer ordinance and proposed investments via the FY24 Sprig transfer ordinance to accelerate investments in support of the Mayor's promise to make Philadelphia the cleanest, greenest, and safest big city in the United States, with economic opportunity for all.

While overtime is projected to be higher than in FY23, those costs are offset by the vacancies that necessitate that overtime.

Performance

Service Delivery

Service delivery in Q2 continued to show rebounds from COVID-19-related disruptions but difficulty with hiring and retention is affecting many performance measures, including measures for Police, Public Health, and Public Property. The City continues to focus on recruitment and retention across City departments to reverse these trends and the FY24 Budget includes targeted recruitment and retention investments, including for key public safety positions.

The Police Department continues to see encouraging decreases in the numbers of homicides, shooting victims, part 1 violent crimes, and burglaries through FY24 Q2 compared to FY23 Q2. The department has also seen improvement in the homicide clearance rate, which exceeded 60% in FY24 Q2.

The Department of Human Services continued to see sustained declines in dependent placements in FY24 thus far, while the Philadelphia Juvenile Justice Center saw decreases in its census in the first half of FY24.

Leave Usage

The median rate of time unavailable for departments in FY24 Q1 is 15.2%. This is an increase from FY23 Q1, when the median was 14.4%.

Notably, Police Uniform Injured on Duty (IOD) time has continued to decline from the same period in FY23, reflecting the benefits of changes in medical care on the Heart and Lung provider panel.

Staffing Levels

Much like other employers throughout the city and country, the City continues to have challenges attracting and retaining employees. As of the end of December 2023, there were 20,599 filled full-time General Fund positions. This represents 4,603 fewer positions filled than had been anticipated in the FY24 Target Budget and marks a decrease of 672 positions from the end of FY23, when the count of filled full-time General Fund positions had been 21,271. Some of this decrease is driven by the implementation of the City's new Transportation Fund, whereby certain Streets employees who were paid historically via the General Fund were moved to the new Transportation Fund instead.

With roughly 18% of full-time General Fund positions still unfilled, some departments (including Fire, Free Library, Police, Prisons, Parks and Recreation, Public Health, the Sheriff, and Streets) continue to

have triple-digit vacancies. Vacancies across departments can have a negative impact on internal and external service levels.

The FY24 Budget includes targeted recruitment and retention investments, including for public safety and other hard-to-fill positions.

Overtime

With continuing labor shortages in key areas, overtime continues to play a critical role in ensuring that essential City services are delivered, particularly through public safety positions. Due to continued understaffing across many City departments and unforeseen increases in operational demands, the City projects that FY24 overtime costs will be nearly \$282M, an increase of roughly \$32M over FY23. Increased FY24 overtime costs compared to the prior year are largely offset by reduced salary costs caused by vacancies.

City leaders continue to evaluate usage of overtime in comparison to alternatives, such as hiring additional employees where possible and reduced service delivery, to ensure the most efficient and effective path to meeting the needs of Philadelphians.

Looking Ahead

In March, Mayor Cherelle L. Parker will propose her first budget to City Council. This package of proposed budget bills will include a Proposed FY24 Spring Mid-Year Transfer Ordinance with one-time investments in the near term in support of the Mayor's promise for a safer, cleaner, greener Philadelphia, with access to economic opportunity for all. Beginning those investments in FY24, as reflected in this report, will mean that Philadelphians will be able to see the results of these important projects earlier than if funding waits until FY25.

The City's projected \$504M fund balance, which is just over 8% of revenues and far below the GFOA-recommended level of nearly 17%, should be viewed in the context of ongoing challenges to the City's fiscal health, such as the end of the one-time federal funding under the American Rescue Plan Act in 2024, the decline in Real Estate Transfer Tax revenues, the potential for economic slowdown and continued inflation, and related uncertainties. The FY24-FY28 Five Year Plan ended with a fund balance of less than \$90 million, well below the GFOA's recommended level and the City's own internal policy. The upcoming Proposed FY25-29 Five Year Plan will aim to balance the need to make meaningful investments against the City's financial constraints and challenges.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2023

GENERAL FUND BALANCE SUMMARY

TABLE FB-1
QUARTERLY CITY MANAGERS REPORT
FUND BALANCE SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2023
(000 Omitted)

Category	FY 2023 Unaudited Actual	FISCAL YEAR 2024 YEAR TO DATE			FISCAL YEAR 2024 FULL YEAR				
		Target Budget	Actual *	Actual Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection for Revenues Over / (Under)	
								Revenues Over / (Under)	
								Adopt. Budget	Target Budget
<u>REVENUES</u>									
Taxes	4,154,299	1,157,586	1,176,396	18,810	4,141,206	4,037,479	4,060,097	(81,109)	22,618
Locally Generated Non - Tax Revenues	415,117	171,318	208,611	37,293	386,733	406,721	356,889	(29,844)	(49,832)
Revenues from Other Governments	422,309	257,630	261,285	3,655	350,244	356,262	366,694	16,450	10,432
Other Govts. - PICA City Account (1)	674,272	308,309	297,995	(10,314)	675,096	685,130	703,260	28,164	18,130
Sub-Total Other Governments	1,096,581	565,939	559,280	(6,659)	1,025,340	1,041,392	1,069,954	44,614	28,562
Revenues from Other Funds of City	381,017	0	0	0	458,835	458,835	456,750	(2,085)	(2,085)
Other Sources	0	0	0	0	0	0	0	0	0
Total Revenue and Other Sources	6,047,014	1,894,843	1,944,287	49,444	6,012,114	5,944,427	5,943,690	(68,424)	(737)
Category	FY 2023 Unaudited Actual	YEAR TO DATE			FULL YEAR				
		Target Budget	Actual	(Over) / Under Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection for Obligations (Over) / Under	
								Obligations (Over) / Under	
								Adopt. Budget	Target Budget
<u>OBLIGATIONS / APPROPRIATIONS</u>									
Personal Services	1,975,601	954,105	954,105	0	2,167,983	2,175,977	2,177,977	(9,994)	(2,000)
Personal Services - Employee Benefits	1,625,941	444,686	444,686	0	1,660,996	1,660,996	1,660,996	0	0
Sub-Total Employee Compensation	3,601,542	1,398,791	1,398,791	0	3,828,979	3,836,973	3,838,973	(9,994)	(2,000)
Purchase of Services	1,207,299	954,249	954,249	0	1,380,127	1,413,754	1,421,725	(41,598)	(7,971)
Materials, Supplies and Equipment	167,720	76,578	76,578	0	145,090	151,585	213,685	(68,595)	(62,100)
Contributions, Indemnities and Taxes	480,792	198,255	198,255	0	425,194	440,016	478,703	(53,509)	(38,687)
Debt Service	190,496	134,886	134,886	0	201,632	201,632	201,632	0	0
Payments to Other Funds	270,532	79,159	79,159	0	147,032	163,161	236,155	(89,123)	(72,994)
Advances & Miscellaneous Payments	0	0	0	0	67,360	66,540	66,540	820	0
Total Obligations / Appropriations	5,918,381	2,841,918	2,841,918	0	6,195,414	6,273,661	6,457,413	(261,999)	(183,752)
Operating Surplus (Deficit)	128,633	(947,075)	(897,631)	49,444	(183,300)	(329,234)	(513,723)	(330,423)	(184,489)
<u>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</u>									
Net Adjustments - Prior Years	73,795	0	0	0	29,500	29,500	36,500	7,000	7,000
Operating Surplus/(Deficit) & Prior Year Adj.	202,428	(947,075)	(897,631)	49,444	(153,800)	(299,734)	(477,223)	(323,423)	(177,489)
Prior Year Fund Balance	779,144	0	0	0	682,460	981,572	981,572	299,112	0
Year End Fund Balance	981,572	(947,075)	(897,631)	49,444	528,660	681,838	504,349	(24,311)	(177,489)

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

* Current year revenue actuals are displayed using an accrual basis of accounting, rather than a cash basis.

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2023

GENERAL FUND REVENUES

Summary Table R-1
Analysis of Tax Revenue
QUARTERLY CITY MANAGERS REPORT
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2023
Amounts in Millions

Tax Revenue	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons / Comments
City Wage Tax Increased estimate as a response to larger than projected Wage Tax growth through the 1st half of FY24, stemming from upward inflationary pressure and historically low unemployment.	\$52.0			FY 2023 Base FY 2023 Projection (6/30/2023 QCMR): \$1,714.5 FY 2023 Actual: \$1,730.1 Increase: \$15.8 FY 2023 to FY 2024 Base Growth Rate: Budgeted Growth Rate: 3.74% Current Estimated Growth Rate: 6.88% FY 2023 Tax Rate: Res.: 2.29% City , 1.5% PICA : Non-Res.: 3.44% City FY 2024 Tax Rate: Res.: 2.25% City , 1.5% PICA : Non-Res.: 3.44% City*
Real Estate Tax Decreased Real Estate Tax estimate as more taxpayers are taking advantage of the homestead exemption, and other payments are held in suspense by the BRT appeals process.		(\$9.8)		FY 2023 Base FY 2023 Projection (6/30/2023 QCMR): \$793.9 FY 2023 Actual: \$780.3 Decrease: \$13.6 FY 2023 to FY 2024 Base Growth Rate: Budgeted Growth Rate: 0.00% Residential, 0.00% Commercial Current Estimated Growth Rate: 0.00% Residential, 0.00% Commercial FY 2023 Tax Rate: .6317% City plus .7681% School District Total 1.3998% FY 2024 Tax Rate: .6317% City plus .7681% School District Total 1.3998%
Business Income & Receipts Based on economists' projections of a continued economic slowdown compared to the peak performance of prior years, a planned growth rate for BIRT of a negative 5.22% will be applied.		(\$26.2)		FY 2023 Base (includes Current & Prior) FY 2023 Projection (6/30/2023 QCMR): \$690.8 FY 2023 Actual: \$673.3 Decrease: \$17.5 FY 2023 to FY 2024 Base (includes Current & Prior) Growth Rate: Budgeted Growth Rate: -0.8% Current Estimated Growth Rate: -5.22% FY 2023 Tax Rate: 1.415 mills on gross receipts and 5.99% of net income FY 2024 Tax Rate: 1.415 mills on gross receipts and 5.81% of net income
Sales Tax Based on the YTD trend, the planned growth rate for Sales Tax will be moved downwards to 2.39% as achieving the tempo of the COVID recovery is proving difficultly to sustain.		(\$8.8)		FY 2023 Base FY 2023 Projection (6/30/2023 QCMR): \$290.9 FY 2023 Actual: \$302.2 Increase: \$11.3 FY 2023 to FY 2024 Base Growth Rate: Budgeted Growth Rate: 3.95% Current Estimated Growth Rate: 2.39% FY 2023 Tax Rate: 2% FY 2024 Tax Rate: 2%
Real Estate Transfer Tax Despite the current landscape of lower inventories and high interest rates, the RTT growth rate will be adjusted to -26.42% as the recent rate of loss is flattening.	\$13.6			FY 2023 Base FY 2023 Projection (6/30/2023 QCMR): \$381.3 FY 2023 Actual: \$378.8 Decrease: \$2.5 FY 2023 to FY 2024 Base Growth Rate: Budgeted Growth Rate: -30.00% Current Estimated Growth Rate: -26.42% FY 2023 Tax Rate: 3.278% FY 2024 Tax Rate: 3.278%
Other Taxes Adjustments to various taxes based on the YTD actual, specifically the Amusement Tax collections which are projected to climb nearly \$1.0M above the Q1 estimate due to such factors as the upcoming Wrestlemania event.	\$1.8			
Total Variance From TB Plan	\$67.4	(\$44.8)	\$22.6	
Difference between FY 2023 Adopted Budget and TB Plan		(\$103.7)		
Total Variance From Budget	\$67.4	(\$148.5)	(\$81.1)	

TABLE R-2
QUARTERLY CITY MANAGERS REPORT
TAX REVENUE SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING DECEMBER 31, 2023
 (000 Omitted)

Category	FY23 Unaudited Actual	FISCAL YEAR 2024							
		YEAR TO DATE			FULL YEAR				
		Target Budget	Actual	Actual Over (Under)	Adopted Budget	Target Budget	Current Projection	Current Projection Over (Under)	
				Target Budget				Adopted	Target
<u>TAX REVENUES</u>									
Wage & Earnings									
<i>Current</i>	1,730,139	750,581	776,073	25,492	1,761,746	1,786,891	1,838,931	77,185	52,040
<i>Prior</i>	2,703	0	(7,482)	(7,482)	5,400	5,400	5,400	0	0
Total	1,732,842	750,581	768,591	18,010	1,767,146	1,792,291	1,844,331	77,185	52,040
Real Property									
<i>Current</i>	780,285	54,056	54,390	334	817,184	817,184	807,369	(9,815)	(9,815)
<i>Prior</i>	29,283	8,965	6,838	(2,127)	28,699	28,699	28,699	0	0
Total	809,568	63,021	61,228	(1,793)	845,883	845,883	836,068	(9,815)	(9,815)
Business Income & Receipts *	673,256	81,624	86,568	4,944	669,709	649,303	623,134	(46,575)	(26,169)
Sales	302,201	68,992	66,686	(2,306)	307,085	321,047	312,292	5,207	(8,755)
Real Estate Transfer	378,782	134,984	128,388	(6,596)	388,930	265,147	278,708	(110,222)	13,561
Net Profits	38,990	6,086	10,946	4,860	47,040	44,405	47,580	540	3,175
Parking **	101,941	0	0	0	0	0	0	0	0
Amusement	36,144	17,176	19,849	2,673	33,404	37,362	38,320	4,916	958
Beverage	73,444	31,827	29,275	(2,552)	73,501	74,362	72,342	(1,159)	(2,020)
Other	7,131	3,295	4,865	1,570	8,508	7,679	7,322	(1,186)	(357)
TOTAL TAX REVENUE	4,154,299	1,157,586	1,176,396	18,810	4,141,206	4,037,479	4,060,097	(81,109)	22,618
<u>Analysis of City/PICA Wage, Earnings and Net Profits Tax</u>									
City Wage & Earnings Tax	1,732,842	750,581	768,591	18,010	1,767,146	1,792,291	1,844,331	77,185	52,040
PICA Wage & Earnings Tax	628,206	305,809	317,662	11,853	630,502	642,628	663,966	33,464	21,338
Total Wage & Earnings Tax	2,361,048	1,056,390	1,086,253	29,863	2,397,648	2,434,919	2,508,297	110,649	73,378
City Net Profits Tax	38,990	6,086	10,946	4,860	47,040	44,405	47,580	540	3,175
PICA Net Profits Tax	46,066	6,915	12,890	5,975	44,594	42,502	39,294	(5,300)	(3,208)
Total Net Profits Tax	85,056	13,001	23,836	10,835	91,634	86,907	86,874	(4,760)	(33)
PICA Wage & Earnings Tax	628,206	305,809	317,662	11,853	630,502	642,628	663,966	33,464	21,338
PICA Net Profits Tax	46,066	6,915	12,890	5,975	44,594	42,502	39,294	(5,300)	(3,208)
Total PICA Wage, Earn., & NP Tax	674,272	312,724	330,552	17,828	675,096	685,130	703,260	28,164	18,130
Less: PICA Tax Transfer***	0	4,415	32,557	28,142	0	0	0	0	0
Equals: PICA City Account	674,272	308,309	297,995	(10,314)	675,096	685,130	703,260	28,164	18,130

* The amount for Business Income & Receipts reflects the aggregate total of current and prior taxes.

** The Parking Tax is assigned to the Transportation Fund beginning in FY24.

*** The PICA Tax Transfer balance represents the amount of resident Wage Tax delivered to PICA but not yet returned to the City at the end of the quarter.

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

Summary Table R-3
Analysis of Locally Generated Non-Tax Revenue and Revenue From Other Governments
QUARTERLY CITY MANAGERS REPORT
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2023
Amounts in Millions

Non-Tax Revenue	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons / Comments
Locally Generated Non-Tax				
Police		(\$6.0)		As a departure from prior years, reimbursement from local businesses for assigned Police details was fully utilized to reduce overtime costs.
Public Health		(\$8.0)		Realignment of expected medical reimbursement from Locally Generated Non-Tax to Revenue from other Governments.
Public Property		(\$27.0)		Delayed sale of the Medical Examiner facility.
Human Services		(\$1.3)		Redirection of Social Security payments away the the General Fund and into a trust for later distribution.
Licenses and Inspections	\$2.0			Increased revenue estimate for housing inspections and building permits.
Records		(\$2.0)		Decreased revenue estimate for deed recording and other legal instruments.
Revenue		(\$10.1)		Lowered anticipated revenue related to the Casino Settlement Agreement (-\$10.4M) offset slightly by increased PILOT activity (+\$0.3M).
City Treasurer	\$10.5			Higher return on investment due to the City's strong cash position and currently favorable interest rates (+\$10.5M); supplemented by escheated funds returned by the State.
Chief Administrative Officer		(\$1.0)		Lowered revenue estimate for false alarm fees based on downward trend.
Sheriff		(\$7.0)		Decreased estimate due to delayed Sheriff sales.
Other Governments				
PICA Account	\$18.2			Increased estimate due to strong Wage Tax performance through the 1st half of the fiscal year.
Streets	\$0.4			Residual reimbursement of General Fund costs for bridge and highway design costs.
Public Health	\$9.6			Realignment of expected medical reimbursement from Locally Generated Non-Tax to Revenue from other Governments (+\$8.0M), as well as, the timing of prior year State subsidies for County Health programming (+\$1.6M).
City Treasurer	\$0.4			Better than anticipated refund from the State Utility Tax.
Total Variance From TB Plan	\$41.1	(\$62.4)	(\$21.3)	
Difference between FY 2023 Adopted Budget and TB Plan	\$36.0			
Total Variance From Budget	\$77.1	(\$62.4)	\$14.7	
Other Revenue Sources and Adjustments	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons / Comments
Net Revenue from Other Funds		(\$2.0)		Decreased projected reimbursement from the Water Fund.
Net Adjustments - Prior Years	\$7.0			Increased estimate for prior year document liquidation.
Total Other Sources	\$7.0	(\$2.0)	\$5.0	

TABLE R-4
QUARTERLY CITY MANAGERS REPORT
NON - TAX REVENUE SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2023
(000 omitted)

Category	FY23 Unaudited Actual	FISCAL YEAR 2024							
		YEAR TO DATE			FULL YEAR				
		Target Budget	Actual	Actual Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection Over (Under)	
								Adopted	Target
<u>LOCAL NON-TAX REVENUES</u>									
Office of Technology	17,416	8,407	8,200	(207)	17,012	17,012	17,012	0	0
Cable TV Franchise Fees	17,364	8,389	8,199	(190)	16,777	16,777	16,777	0	0
Other	52	18	1	(17)	235	235	235	0	0
Managing Director	1,023	1,337	2,328	991	1,617	1,617	1,617	0	0
Police (1)	11,117	1,890	13,413	11,523	7,890	7,890	1,890	(6,000)	(6,000)
Streets (2)	33,911	14,946	11,892	(3,054)	22,160	22,160	22,160	0	0
Street Permits	8,471	0	(1)	(1)	0	0	0	0	0
Collection Fees - PHA	1,194	910	633	(277)	1,300	1,300	1,300	0	0
Commercial Property Collection Fee	20,908	14,035	11,240	(2,795)	20,050	20,050	20,050	0	0
Other	3,338	1	20	19	810	810	810	0	0
Fire	40,333	23,537	20,605	(2,932)	45,250	47,450	47,450	2,200	0
Emergency Medical Service Fees	39,572	23,250	20,210	(3,040)	44,300	46,500	46,500	2,200	0
Other	761	287	395	108	950	950	950	0	0
Public Health (3)	44,307	26,913	18,973	(7,940)	44,855	44,855	36,862	(7,993)	(7,993)
Parks & Recreation	1,006	762	1,000	238	1,906	1,906	1,906	0	0
Public Property	4,381	1,996	1,946	(50)	32,900	32,900	5,900	(27,000)	(27,000)
Commissions - Transit Shelters	3,318	1,500	1,377	(123)	3,000	3,000	3,000	0	0
Sale/Lease of Capital Assets	50	0	6	6	28,250	28,250	1,250	(27,000)	(27,000)
Other	1,013	496	563	67	1,650	1,650	1,650	0	0
Human Services (3)	1,271	527	200	(327)	1,507	1,507	200	(1,307)	(1,307)
Fleet Services	5,519	2,285	2,076	(209)	5,200	5,200	5,200	0	0
Fuel & Warranty Reimbursements	3,303	1,625	1,392	(233)	3,250	3,250	3,250	0	0
Other	2,216	660	684	24	1,950	1,950	1,950	0	0
Licenses & Inspections	78,880	31,020	37,171	6,151	77,550	77,550	79,550	2,000	2,000
Records	11,774	9,332	7,589	(1,743)	19,195	19,195	17,195	(2,000)	(2,000)
Recording of Legal Instruments	11,415	6,698	5,364	(1,334)	13,395	13,395	11,395	(2,000)	(2,000)
Other	359	2,634	2,225	(409)	5,800	5,800	5,800	0	0
Finance	25,427	7,043	8,716	1,673	15,520	15,520	15,520	0	0
Reimbursements - Prescriptions / Other	20,119	6,458	7,993	1,535	14,350	14,350	14,350	0	0
Employee Health Benefit Charges	1,343	580	812	232	1,160	1,160	1,160	0	0
Other	3,965	5	(89)	(94)	10	10	10	0	0
Revenue	5,917	1,035	322	(713)	16,305	16,305	6,224	(10,081)	(10,081)
Non-Profit Contribution Program	4,858	382	93	(289)	3,818	3,818	4,164	346	346
Casino Settlement Agreement Payments	0	0	0	0	11,427	11,427	1,000	(10,427)	(10,427)
Other	1,059	653	229	(424)	1,060	1,060	1,060	0	0
City Treasurer	86,284	8,677	45,157	36,480	19,745	34,633	45,182	25,437	10,549
Interest Earnings	71,128	8,652	44,067	35,415	19,720	34,608	44,067	24,347	9,459
Other	15,156	25	1,090	1,065	25	25	1,115	1,090	1,090
Free Library	60	194	415	221	775	775	775	0	0
Chief Administrative Officer	7,773	4,670	3,088	(1,582)	10,320	9,320	8,320	(2,000)	(1,000)
Burglar Alarm Licenses Fees & Fines	3,617	2,194	1,729	(465)	4,875	4,875	3,875	(1,000)	(1,000)
Solid Waste Code Violations (SWEEP)	4,034	2,406	1,296	(1,110)	5,375	4,375	4,375	(1,000)	0
Other	122	70	63	(7)	70	70	70	0	0

TABLE R-4
QUARTERLY CITY MANAGERS REPORT
NON - TAX REVENUE SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2023
(000 omitted)

Category	FY23 Unaudited Actual	FISCAL YEAR 2024							
		YEAR TO DATE			FULL YEAR				
		Target Budget	Actual	Actual Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection Over (Under)	
								Adopted	Target
Register of Wills	5,438	2,693	2,446	(247)	5,385	5,385	5,385	0	0
Sheriff	(6)	6,213	1,473	(4,740)	11,296	11,296	4,296	(7,000)	(7,000)
First Judicial District	21,769	11,675	11,330	(345)	25,375	25,375	25,375	0	0
Court Costs, Fees and Charges	15,820	8,750	8,707	(43)	17,500	17,500	17,500	0	0
Code Violation Fines	714	600	218	(382)	1,200	1,200	1,200	0	0
Moving Violation Fines (Traffic Court)	2,290	1,500	1,050	(450)	3,000	3,000	3,000	0	0
Forfeited Bail, Bail Fees (Clerk of Courts)	1,941	663	987	324	1,325	1,325	1,325	0	0
Other	1,004	162	368	206	2,350	2,350	2,350	0	0
All Other	11,517	6,166	10,271	4,105	4,970	8,870	8,870	3,900	0
TOTAL LOCAL NON-TAX REVENUE	415,117	171,318	208,611	37,293	386,733	406,721	356,889	(29,844)	(49,832)
OTHER GOVERNMENTS									
PICA City Account (4)	674,272	308,309	297,995	(10,314)	675,096	685,130	703,260	28,164	18,130
Managing Director	172	115	232	117	2,115	2,115	2,115	0	0
Emergency Preparedness	172	115	232	117	2,115	2,115	2,115	0	0
Police	2,886	1,138	473	(665)	2,275	2,275	2,275	0	0
State Reimbursement-Police Training	2,886	1,138	473	(665)	2,275	2,275	2,275	0	0
Streets	3,314	0	462	462	0	0	393	393	393
Snow Removal	2,500	0	0	0	0	0	0	0	0
Other	814	0	462	462	0	0	393	393	393
Public Health (3)	63,965	21,402	24,969	3,567	53,504	53,504	63,142	9,638	9,638
Public Property	18,000	0	0	0	18,000	18,000	18,000	0	0
PGW Rental	18,000	0	0	0	18,000	18,000	18,000	0	0
Finance	208,904	208,247	210,185	1,938	208,009	217,572	217,572	9,563	0
State Pension Fund Aid (Act 205)	84,690	93,743	93,743	0	84,180	93,743	93,743	9,563	0
State Wage Tax Relief Funding	108,754	108,754	108,754	0	108,754	108,754	108,754	0	0
State Police Fines	217	250	261	11	500	500	500	0	0
Gaming - Local Share Assessment	14,002	5,500	6,902	1,402	14,000	14,000	14,000	0	0
Other	1,241	0	525	525	575	575	575	0	0
Revenue	48,676	16,001	13,761	(2,240)	45,731	45,731	45,731	0	0
PPA - Parking/Violation/Fines	48,671	16,001	13,761	(2,240)	45,717	45,717	45,717	0	0
Other	5	0	0	0	14	14	14	0	0
City Treasurer	4,857	4,034	4,528	494	4,969	4,969	5,370	401	401
Retail Liquor License	989	165	258	93	1,100	1,100	1,100	0	0
State Utility Tax Refund	3,868	3,869	4,270	401	3,869	3,869	4,270	401	401
First Judicial District	12,114	6,530	6,530	0	15,239	11,694	11,694	(3,545)	0
State Reimbursement-Intensive Probation	5,251	0	0	0	4,882	4,882	4,882	0	0
State Reimbursement-County Court Costs	6,768	6,530	6,530	0	10,075	6,530	6,530	(3,545)	0
Other	95	0	0	0	282	282	282	0	0
All Other	59,421	163	145	(18)	402	402	402	0	0
TOTAL OTHER GOVERNMENTS	1,096,581	565,939	559,280	(6,659)	1,025,340	1,041,392	1,069,954	44,614	28,562

(1) Year-end revenue is lower than YTD due to Police OT abatements.

(2) Various Streets Department revenues are reassigned to the Transportation Fund beginning in FY24.

(3) See Table R-5 for detail.

(4) 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.

Summary Table R-5
QUARTERLY CITY MANAGERS REPORT
Summary of Revenue
Dept. of Human Services/Dept. of Public Health
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2023
(000 omitted)

AGENCY AND REVENUE SOURCE	FY23 Unaudited Actual	FY 24 Adopted Budget	FY24 Year To Date Actual	FY 24 Target Budget	FY 24 Current Projection	Increase/ (Decrease) vs Target
PUBLIC HEALTH (1)						
Local Non-Tax Revenue:						
Payments for Patient Care	22,269	33,600	11,986	33,600	25,600	(8,000)
Managed Care -Nursing Home	11,006	0	7	0	7	7
Pharmacy Fees	6,044	4,350	4,719	4,350	5,850	1,500
Environmental User Fees	3,594	5,105	1,316	5,105	3,605	(1,500)
Other	1,394	1,800	945	1,800	1,800	0
Subtotal Local Non-Tax	44,307	44,855	18,973	44,855	36,862	(7,993)
Revenue from Other Governments:						
State:						
County Health	8,201	8,395	10,053	8,395	10,053	1,658
Medical Assistance-Outpatient (Health Centers)	22,246	18,422	6,647	18,422	22,422	4,000
Medical Assistance-Nursing Home	445	0	0	0	0	0
Federal:						
Medicare-Outpatient (Health Centers)	1,697	2,791	576	2,791	2,791	0
Medicare-Home Care (Nursing Home)	3,619	0	0	0	0	0
Medical Assistance-Outpatient (Health Centers)	27,174	23,836	7,693	23,836	27,836	4,000
Medical Assistance-Nursing Home	544	0	0	0	0	0
Summer Food Inspection	40	60	0	60	40	(20)
Subtotal Other Governments	63,966	53,504	24,969	53,504	63,142	9,638
TOTAL PUBLIC HEALTH	108,273	98,359	43,942	98,359	100,004	1,645
HUMAN SERVICES						
Local Non-Tax Revenue:						
Payments for Child Care - S.S.I.	1,060	1,307	91	1,307	0	(1,307)
Other	211	200	98	200	200	0
Subtotal Local Non-Tax	1,271	1,507	189	1,507	200	(1,307)
TOTAL HUMAN SERVICES	1,271	1,507	189	1,507	200	(1,307)

(1) The Philadelphia Nursing Home (PNH) was closed during FY23, ending State and Federal reimbursement for these services.
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 DECEMBER 31, 2023

GENERAL FUND

OBLIGATIONS

Table O-1
Analysis of Forecast Year-End Departmental Obligations
QUARTERLY CITY MANAGERS REPORT
GENERAL FUND
FOR THE PERIOD ENDING DECEMBER 31, 2023

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 2024 for FY 2024 Reasons/Comments
City Council		(\$2.9)		Increase for staff transition, new intern program, inauguration costs, office renovations, legislative analysis, supplies, and equipment
Commerce - Economic Stimulus		(\$0.1)		Increase for Ready, Willing & Able
Finance		(\$17.9)		Increase in contributions
Finance		(\$50.0)		Increase payment to the capital fund for paving
Finance - Indemnities		(\$13.0)		Higher than anticipated obligations
Finance - Recession Reserve		(\$15.0)		Increase reserve
Finance - Community College of Philadelphia		(\$10.0)		Increase for operating support
Fire		(\$8.0)		Increase for replacement of SCBAs
Office of Homeless Services	\$5.1			Adjustment to structural shortfall
Parks and Rec		(\$2.5)		Increase for Simons Recreation Center
Police		(\$22.5)		Increase payment to the capital fund for the forensics lab
Public Property	\$2.0			Lower than anticipated Interfund payment for Streets
Streets		(\$49.0)		Support for clean and green initiatives
TOTAL VARIANCE FROM TARGET BUDGET PLAN	\$7.1	(\$190.9)	(\$183.8)	
Difference between FY2024 Adopted Budget and FY2024 Target Budget Plan Obligations	\$0.0	(\$78.2)	(\$78.2)	
	Forecast Better Than Budget	Forecast Worse Than Budget	Net Variance From Budget	
TOTAL VARIANCE FROM BUDGET	\$7.1	(\$269.1)	(\$262.0)	

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

TABLE O-2
QUARTERLY CITY MANAGER'S REPORT
DEPARTMENTAL OBLIGATIONS SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING DECEMBER 31, 2023

DEPARTMENT	FY 2023 UNAUDITED ACTUAL	FISCAL YEAR 2024 YEAR TO DATE			FISCAL YEAR 2024 FULL YEAR				
		TARGET BUDGET PLAN	ACTUAL	ACTUAL (OVER) UNDER TARGET BUDGET	ORIGINAL ADOPTED BUDGET	TARGET BUDGET	CURRENT PROJECTION	CURRENT PROJECTION (OVER) UNDER	
								ADOPTED BUDGET	TARGET
Art Museum Subsidy	2,040,000	1,071,000	1,071,000	0	2,142,000	2,142,000	2,142,000	0	0
Auditing (City Controller's Office)	9,734,403	4,860,385	4,860,385	0	11,148,245	11,148,245	11,148,245	0	0
Board of Ethics	1,008,915	490,928	490,928	0	1,382,433	1,382,433	1,382,433	0	0
Board of Revision of Taxes	1,092,178	569,930	569,930	0	1,192,431	1,212,431	1,212,431	(20,000)	0
City Commissioners (Election Board)	28,219,522	15,615,859	15,615,859	0	29,117,650	29,117,650	29,117,650	0	0
City Council	17,642,059	9,321,199	9,321,199	0	19,751,418	19,751,418	22,601,418	(2,850,000)	(2,850,000)
City Treasurer	4,797,363	931,905	931,905	0	5,114,652	5,114,652	5,114,652	0	0
Civil Service Commission	183,040	105,568	105,568	0	13,573,651	12,753,651	12,753,651	820,000	0
Commerce	12,399,056	13,686,354	13,686,354	0	18,545,558	21,845,558	19,845,558	(1,300,000)	2,000,000
Commerce-Convention Center Subsidy	15,000,000	15,000,000	15,000,000	0	15,000,000	15,000,000	15,000,000	0	0
Commerce-Economic Stimulus	16,720,961	13,934,550	13,934,550	0	16,334,550	15,834,550	17,947,550	(1,613,000)	(2,113,000)
District Attorney	50,124,700	27,225,749	27,225,749	0	51,119,070	54,119,070	54,119,070	(3,000,000)	0
Finance	198,163,923	27,773,905	27,773,905	0	52,600,924	55,472,924	123,159,924	(70,559,000)	(67,687,000)
Finance-Budget Stabilization Reserve	65,128,000	42,261,000	42,261,000	0	42,261,000	42,261,000	42,261,000	0	0
Finance-Disability-Reg #32 Payroll	4,334,997	3,123,313	3,123,313	0	5,200,000	5,200,000	5,200,000	0	0
Finance-Recession and Inflation Reserve and Reopening	0	0	0	0	54,000,000	54,000,000	69,000,000	(15,000,000)	(15,000,000)
Finance-Community College Subsidy	67,126,386	51,003,181	51,003,181	0	51,003,181	51,003,181	61,003,181	(10,000,000)	(10,000,000)
Finance - Employee Benefits *	1,625,941,393	444,686,484	444,686,484	0	1,660,996,026	1,660,996,026	1,660,996,026	0	0
Unemployment Compensation	1,609,121	849,549	849,549	0	4,468,204	4,468,204	4,468,204	0	0
COVID-19 Funeral Expense	22,885	0	0	0	0	0	0	0	0
Employee Disability	92,323,076	52,784,072	52,784,072	0	96,192,786	96,192,786	96,192,786	0	0
Pension Obligation Bonds	114,998,394	10,412,193	10,412,193	0	135,971,945	135,971,945	135,971,945	0	0
Pension	721,874,120	70,422,071	70,422,071	0	637,483,155	637,483,155	637,483,155	0	0
Pension-Sales Tax	92,143,124	0	0	0	93,542,708	93,542,708	93,542,708	0	0
Pension-Plan 10	668,221	831,121	831,121	0	1,192,309	1,192,309	1,192,309	0	0
FICA	89,055,014	47,320,804	47,320,804	0	98,247,674	98,247,674	98,247,674	0	0
Flex Cash Payments	785,843	361	361	0	1,688,628	1,688,628	1,688,628	0	0
Health / Medical	499,824,327	255,919,566	255,919,566	0	576,660,058	576,660,058	576,660,058	0	0
Group Life Insurance	6,094,612	2,391,646	2,391,646	0	8,760,382	8,760,382	8,760,382	0	0
Group Legal	6,386,906	3,596,926	3,596,926	0	6,438,177	6,438,177	6,438,177	0	0
Tool Allowance	155,750	158,175	158,175	0	350,000	350,000	350,000	0	0
Finance-Hero Scholarship Awards	24,000	0	0	0	50,000	50,000	50,000	0	0
Finance-Payment to Housing Trust Fund	29,066,068	30,612,698	30,612,698	0	30,612,698	30,612,698	30,612,698	0	0
Finance-Indemnities ^	10,792,504	49,650,840	49,650,840	0	49,246,000	61,246,000	74,246,000	(25,000,000)	(13,000,000)
Finance-Refunds	124,150	87,022	87,022	0	250,000	750,000	750,000	(500,000)	0
Finance-School District Contribution	269,953,201	70,513,148	70,513,148	0	282,052,590	282,052,590	282,052,590	0	0
Finance-Witness Fees	170,900	242,311	242,311	0	180,094	330,094	330,094	(150,000)	0
Fire	395,726,507	185,959,563	185,959,563	0	400,794,784	402,090,784	410,090,784	(9,296,000)	(8,000,000)
First Judicial District	122,480,856	54,617,834	54,617,834	0	129,052,430	129,152,430	129,152,430	(100,000)	0
Fleet Services	55,728,850	34,769,077	34,769,077	0	55,253,706	56,753,706	56,753,706	(1,500,000)	0
Fleet Services - Vehicle Purchases	22,582,373	14,701,055	14,701,055	0	15,359,245	25,359,245	25,359,245	(10,000,000)	0
Free Library	50,533,587	29,349,482	29,349,482	0	70,934,523	70,934,523	70,934,523	0	0
Human Relations Commission	2,387,906	1,212,175	1,212,175	0	2,756,401	2,756,401	2,756,401	0	0
Human Services	184,752,720	164,541,962	164,541,962	0	219,709,887	219,709,887	219,709,887	0	0
Labor	3,390,043	1,879,851	1,879,851	0	4,768,554	5,122,731	5,122,731	(354,177)	0
Law	24,887,694	16,317,073	16,317,073	0	28,854,870	31,054,870	31,054,870	(2,200,000)	0

*Pension charges will be distributed to other funds at fiscal year-end.

^Actual expenditures are distributed to individual departments at fiscal year-end. FY23 total reflects fund balance adjustments.

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 O-2
QUARTERLY CITY MANAGER'S REPORT
DEPARTMENTAL OBLIGATIONS SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING DECEMBER 31, 2023

DEPARTMENT	FY 2023 UNAUDITED ACTUAL	FISCAL YEAR 2024 YEAR TO DATE			FISCAL YEAR 2024 FULL YEAR				
		TARGET BUDGET PLAN	ACTUAL	ACTUAL (OVER) UNDER TARGET BUDGET	ORIGINAL ADOPTED BUDGET	TARGET BUDGET	CURRENT PROJECTION	CURRENT PROJECTION (OVER) UNDER ADOPTED BUDGET TARGET	
Licenses & Inspections	38,917,404	17,446,599	17,446,599	0	44,257,829	44,176,201	44,176,201	81,628	0
L&I-Board of Building Standards	83,357	45,537	45,537	0	86,609	86,609	86,609	0	0
L&I-Board of L & I Review	180,203	108,013	108,013	0	182,543	182,543	182,543	0	0
Managing Director-Base	110,083,074	97,857,787	97,857,787	0	187,205,603	189,831,965	189,831,965	(2,626,362)	0
Managing Director-Citizens Police Oversight Commission	1,390,833	489,136	489,136	0	3,023,642	3,023,642	3,023,642	0	0
Managing Director-Defender Association	54,283,600	61,997,780	61,997,780	0	61,997,780	63,997,780	63,997,780	(2,000,000)	0
Mayor's Office	6,756,501	2,763,794	2,763,794	0	6,067,744	8,167,744	8,167,744	(2,100,000)	0
Mayor's Office-Scholarships	76,000	30,000	30,000	0	100,000	100,000	100,000	0	0
Mayor's Office-Comm. Empowerment & Opp.	1,704,202	1,919,864	1,919,864	0	3,449,909	3,449,909	3,449,909	0	0
Mural Arts Program	3,198,517	3,268,461	3,268,461	0	3,683,320	3,683,320	3,683,320	0	0
Office of Behavioral Hlth & Intellectual disAbility	27,986,417	24,287,038	24,287,038	0	29,024,448	29,024,448	29,024,448	0	0
Office of the Chief Administrative Officer	13,745,419	8,964,207	8,964,207	0	18,420,959	19,036,819	19,036,819	(615,860)	0
Office of Children and Families	502,591	278,078	278,078	0	481,098	481,098	481,098	0	0
Office of Homeless Services	78,342,285	78,085,426	78,085,426	0	80,556,703	96,656,703	91,564,048	(11,007,345)	5,092,655
Office of Human Resources	7,658,194	4,032,411	4,032,411	0	12,710,756	13,594,756	13,594,756	(884,000)	0
Office of Innovation and Technology-Base	88,523,703	58,494,307	58,494,307	0	96,415,805	97,015,805	97,015,805	(600,000)	0
Office of Innovation and Technology-911	18,572,354	7,521,872	7,521,872	0	31,855,521	31,855,521	31,855,521	0	0
Office of the Inspector General	1,625,270	997,020	997,020	0	2,346,548	2,346,548	2,346,548	0	0
Office of Property Assessment	15,366,387	7,391,297	7,391,297	0	18,310,182	18,310,182	18,310,182	0	0
Office of Sustainability	2,169,160	1,197,890	1,197,890	0	2,974,885	3,381,513	3,381,513	(406,628)	0
Parks and Recreation	75,227,124	41,665,291	41,665,291	0	79,418,097	80,565,097	83,065,097	(3,647,000)	(2,500,000)
Planning & Development	34,759,317	26,412,243	26,412,243	0	35,404,422	35,404,422	35,604,422	(200,000)	(200,000)
Police	829,210,826	388,556,689	388,556,689	0	855,831,761	855,831,761	878,331,761	(22,500,000)	(22,500,000)
Prisons	235,170,098	129,758,388	129,758,388	0	292,774,430	302,768,812	302,768,812	(9,994,382)	0
Procurement	6,348,981	2,862,041	2,862,041	0	7,235,722	7,235,722	7,235,722	0	0
Public Health	132,074,650	79,123,930	79,123,930	0	148,736,320	153,736,320	153,736,320	(5,000,000)	0
Public Property	91,356,854	48,278,936	48,278,936	0	95,659,168	96,719,573	94,713,590	945,578	2,005,983
Public Property-SEPTA Subsidy	100,699,000	55,903,500	55,903,500	0	109,567,000	109,567,000	109,567,000	0	0
Public Property-Space Rentals	32,123,081	35,812,110	35,812,110	0	37,448,243	37,598,243	37,598,243	(150,000)	0
Public Property-Utilities	35,547,994	30,972,444	30,972,444	0	31,162,103	31,162,103	31,162,103	0	0
Records	4,113,075	2,333,085	2,333,085	0	4,564,421	4,843,151	4,843,151	(278,730)	0
Register of Wills	4,734,032	2,263,583	2,263,583	0	5,024,798	5,024,798	5,024,798	0	0
Revenue	25,542,833	12,160,783	12,160,783	0	28,854,507	28,854,507	28,854,507	0	0
Sheriff	31,657,866	15,175,060	15,175,060	0	32,866,448	34,166,448	34,166,448	(1,300,000)	0
Sinking Fund Commission (Debt Service)	292,884,815	198,108,528	198,108,528	0	324,217,521	324,217,521	324,217,521	0	0
Streets-Disposal	57,659,801	27,616,194	27,616,194	0	55,178,274	55,178,274	55,178,274	0	0
Streets	165,847,017	41,623,364	41,623,364	0	107,960,310	106,054,246	155,054,246	(47,093,936)	(49,000,000)
TOTAL GENERAL FUND	5,918,381,090	2,841,918,087	2,841,918,087	0	6,195,414,000	6,273,661,852	6,457,413,214	(261,999,214)	(183,751,362)

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING December 31, 2023

Department / Category	FY 21 Year End Actual	FY 22 Year End Actual	FY 23 Unaudited Actual	FY 2024 YEAR TO DATE			FY 2024 FULL YEAR				
				Target Budget Plan	Actual	Actual (Over) Under Target Budget	Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	
										Adopted Budget	Target Budget
Auditing (City Controller's Office)											
Full-Time Positions	118	109	110	98	98	0	135	135	135	0	0
Class 100 Total Oblig./Approp.	9,311,029	9,523,506	9,092,764	4,485,327	4,485,327	0	10,599,672	10,399,672	10,399,672	200,000	0
Class 100 Overtime Oblig./Approp.	39,619	58,666	60,074	40,000	7,504	32,496	80,000	80,000	80,000	0	0
Board of Ethics											
Full-Time Positions	9	9	10	10	10	0	14	14	14	0	0
Class 100 Total Oblig./Approp.	801,988	848,155	932,874	476,621	476,621	0	1,322,433	1,322,433	1,322,433	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Board of Revision of Taxes											
Full-Time Positions	15	14	15	16	16	0	16	16	16	0	0
Class 100 Total Oblig./Approp.	1,002,561	988,226	1,012,612	524,908	524,908	0	1,089,023	1,109,023	1,109,023	(20,000)	0
Class 100 Overtime Oblig./Approp.	45	1,801	1,824	1,750	886	864	0	3,500	3,500	(3,500)	0
City Commissioners (Election Board)											
Full-Time Positions	137	134	146	141	141	0	187	187	187	0	0
Class 100 Total Oblig./Approp.	8,293,480	7,768,164	9,116,587	4,546,802	4,546,802	0	11,193,816	11,193,816	11,193,816	0	0
Class 100 Overtime Oblig./Approp.	1,531,588	1,230,728	1,649,718	797,300	747,450	49,850	1,594,599	1,594,599	1,594,599	0	0
City Council											
Full-Time Positions	182	175	164	174	174	0	185	185	185	0	0
Class 100 Total Oblig./Approp.	14,051,449	14,383,873	14,095,159	6,836,082	6,836,082	0	16,700,583	16,700,583	18,700,583	(2,000,000)	(2,000,000)
Class 100 Overtime Oblig./Approp.	245	0	0	0	0	0	0	0	0	0	0
City Treasurer											
Full-Time Positions	16	17	20	19	19	0	22	22	22	0	0
Class 100 Total Oblig./Approp.	1,230,203	1,396,762	1,579,598	751,309	751,309	0	1,819,025	1,819,025	1,819,025	0	0
Class 100 Overtime Oblig./Approp.	56,626	66,607	57,689	35,000	21,731	13,269	70,000	70,000	70,000	0	0
Civil Service Commission											
Full-Time Positions	1	2	2	2	2	0	2	2	2	0	0
Class 100 Total Oblig./Approp.	140,533	141,474	153,540	76,068	76,068	0	183,057	183,057	183,057	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0

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PERSONAL SERVICES SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING December 31, 2023

Department / Category	FY 21 Year End Actual	FY 22 Year End Actual	FY 23 Unaudited Actual	FY 2024 YEAR TO DATE			FY 2024 FULL YEAR				
				Target Budget Plan	Actual	Actual (Over) Under Target Budget	Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	
										Adopted Budget	Target Budget
Commerce											
Full-Time Positions	37	35	53	61	61	0	80	80	80	0	0
Class 100 Total Oblig./Approp.	2,499,341	2,601,371	3,614,784	2,244,944	2,244,944	0	5,767,611	5,767,611	5,767,611	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	5,000	60	4,940	10,000	10,000	10,000	0	0
District Attorney											
Full-Time Positions	521	503	573	596	596	0	605	605	605	0	0
Class 100 Total Oblig./Approp.	38,421,902	39,764,411	43,824,953	24,200,506	24,200,506	0	46,912,929	49,912,929	49,912,929	(3,000,000)	0
Class 100 Overtime Oblig./Approp.	141,860	169,371	169,935	92,500	259,883	(167,383)	185,000	185,000	185,000	0	0
Finance											
Full-Time Positions	119	122	121	124	124	0	139	139	139	0	0
Class 100 Total Oblig./Approp.	9,293,924	9,986,109	10,658,385	5,771,334	5,771,334	0	11,795,202	11,795,202	11,795,202	0	0
Class 100 Overtime Oblig./Approp.	128,747	125,778	117,808	72,500	63,905	8,595	145,000	145,000	145,000	0	0
Finance - Reg #32 Disability											
Full-Time Positions	0	0	0	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	2,167,137	2,497,028	4,334,997	3,123,313	3,123,313	0	5,200,000	5,200,000	5,200,000	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Fire											
Full-Time Positions	2,678	2,667	2,794	2,778	2,778	0	3,392	3,392	3,392	0	0
Class 100 Total Oblig./Approp.	318,512,653	341,171,247	354,132,093	174,675,440	174,675,440	0	365,611,225	365,611,225	365,611,225	0	0
Class 100 Overtime Oblig./Approp.	62,597,682	68,452,340	72,511,849	38,280,073	36,330,179	1,949,894	76,560,145	76,560,145	76,560,145	0	0
First Judicial District											
Full-Time Positions	1,773	1,686	1,685	1,715	1,715	0	1,720	1,720	1,720	0	0
Class 100 Total Oblig./Approp.	102,667,998	101,924,504	102,223,039	48,197,158	48,197,158	0	116,833,778	116,833,778	116,833,778	0	0
Class 100 Overtime Oblig./Approp.	12,832	14,688	67,109	48,270	34,114	14,156	96,540	96,540	96,540	0	0
Fleet Services											
Full-Time Positions	268	266	266	268	268	0	319	319	319	0	0
Class 100 Total Oblig./Approp.	17,982,245	18,075,554	19,228,085	9,349,372	9,349,372	0	21,146,675	21,146,675	21,146,675	0	0
Class 100 Overtime Oblig./Approp.	1,413,920	1,986,852	3,123,330	1,538,196	1,269,862	268,334	3,076,391	3,076,391	3,076,391	0	0

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PERSONAL SERVICES SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING December 31, 2023

Department / Category	FY 21 Year End Actual	FY 22 Year End Actual	FY 23 Unaudited Actual	FY 2024 YEAR TO DATE			FY 2024 FULL YEAR				
				Target Budget Plan	Actual	Actual (Over) Under Target Budget	Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	
										Adopted Budget	Target Budget
Free Library											
Full-Time Positions	634	618	764	782	782	0	1,009	1,009	1,009	0	0
Class 100 Total Oblig./Approp.	36,056,416	37,737,788	39,779,422	21,601,223	21,601,223	0	59,121,703	59,121,703	59,121,703	0	0
Class 100 Overtime Oblig./Approp.	325,884	587,443	1,128,594	1,378,500	690,744	687,756	2,757,000	2,757,000	2,757,000	0	0
Human Relations Commission											
Full-Time Positions	32	32	30	33	33	0	34	34	34	0	0
Class 100 Total Oblig./Approp.	2,267,083	2,286,733	2,340,114	1,184,522	1,184,522	0	2,646,469	2,646,469	2,646,469	0	0
Class 100 Overtime Oblig./Approp.	4,569	0	0	0	29,300	(29,300)	0	0	0	0	0
Human Services											
Full-Time Positions	492	492	535	433	433	0	538	538	538	0	0
Class 100 Total Oblig./Approp. *	28,025,714	28,716,422	32,334,996	8,031,964	8,031,964	0	37,396,767	37,396,767	37,396,767	0	0
Class 100 Overtime Oblig./Approp. *	3,324,490	4,080,821	5,077,010	2,125,231	1,370,918	754,313	4,250,462	4,250,462	4,250,462	0	0
<i>*DHS expenses are transferred from the Grants Fd. at the end of the fiscal year.</i>											
Labor											
Full-Time Positions	26	28	34	42	42	0	52	51	51	1	0
Class 100 Total Oblig./Approp.	1,991,712	2,246,006	2,766,257	1,566,817	1,566,817	0	4,249,815	4,297,992	4,297,992	(48,177)	0
Class 100 Overtime Oblig./Approp.	59	8,366	7,980	19,914	7,256	12,658	39,828	39,828	39,828	0	0
Law											
Full-Time Positions	127	175	193	213	213	0	205	215	215	(10)	0
Class 100 Total Oblig./Approp.	9,640,029	13,550,079	15,665,381	8,606,495	8,606,495	0	16,857,049	18,357,049	18,357,049	(1,500,000)	0
Class 100 Overtime Oblig./Approp.	6,050	0	70	150	94	56	0	300	300	(300)	0
Licenses & Inspections											
Full-Time Positions	372	346	329	341	341	0	430	429	429	1	0
Class 100 Total Oblig./Approp.	24,779,256	24,295,338	24,116,397	11,485,260	11,485,260	0	28,501,910	28,420,282	28,420,282	81,628	0
Class 100 Overtime Oblig./Approp.	845,614	1,342,903	1,277,430	505,754	704,669	(198,915)	1,011,507	1,011,507	1,411,507	(400,000)	(400,000)
L&I-Board of Building Standards											
Full-Time Positions	1	1	1	1	1	0	1	1	1	0	0
Class 100 Total Oblig./Approp.	85,061	76,786	83,357	45,537	45,537	0	86,609	86,609	86,609	0	0
Class 100 Overtime Oblig./Approp.	0	167	769	500	486	14	0	1,000	1,000	(1,000)	0

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PERSONAL SERVICES SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING December 31, 2023

Department / Category	FY 21 Year End Actual	FY 22 Year End Actual	FY 23 Unaudited Actual	FY 2024 YEAR TO DATE			FY 2024 FULL YEAR				
				Target Budget Plan	Actual	Actual (Over) Under Target Budget	Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	
										Adopted Budget	Target Budget
L&I-Board of L & I Review											
Full-Time Positions	1	2	2	2	2	0	2	2	2	0	0
Class 100 Total Oblig./Approp.	118,576	134,513	169,767	97,577	97,577	0	172,107	172,107	172,107	0	0
Class 100 Overtime Oblig./Approp.	0	2,983	0	0	0	0	0	0	0	0	0
Managing Director's Office											
Full-Time Positions	290	324	387	439	439	0	501	502	502	(1)	0
Class 100 Total Oblig./Approp.	28,719,552	31,958,314	27,997,355	14,728,034	14,728,034	0	34,164,896	37,324,896	37,324,896	(3,160,000)	0
Class 100 Overtime Oblig./Approp.	824,568	847,036	1,431,858	613,183	836,574	(223,391)	1,226,366	1,226,366	1,626,366	(400,000)	(400,000)
<i>MDO-Base</i>											
Full-Time Positions	290	311	371	421	421	0	477	478	478	(1)	0
Class 100 Total Oblig./Approp.	28,719,552	31,286,076	26,916,485	14,378,379	14,378,379	0	31,961,256	35,121,256	35,121,256	(3,160,000)	0
Class 100 Overtime Oblig./Approp.	824,568	847,036	1,431,858	613,183	836,574	(223,391)	1,226,366	1,226,366	1,626,366	(400,000)	(400,000)
<i>MDO-Citizens Police Oversight Comm.</i>											
Full-Time Positions	0	13	16	18	18	0	24	24	24	0	0
Class 100 Total Oblig./Approp.	0	672,238	1,080,870	349,655	349,655	0	2,203,640	2,203,640	2,203,640	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Mayor's Office											
Full-Time Positions	61	60	53	38	38	0	45	45	45	0	0
Class 100 Total Oblig./Approp.	5,574,446	5,673,722	5,950,965	2,340,990	2,340,990	0	5,288,872	7,288,872	7,288,872	(2,000,000)	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	113	(113)	0	0	200	(200)	(200)
Mayor's Office of Community Empowerment and Opportunity											
Full-Time Positions	0	0	0	17	17	0	20	20	20	0	0
Class 100 Total Oblig./Approp.	45,000	44,997	144,949	405,488	405,488	0	1,547,054	1,547,054	1,547,054	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Mural Arts Program											
Full-Time Positions	8	8	9	7	7	0	10	10	10	0	0
Class 100 Total Oblig./Approp.	577,153	404,320	527,907	214,320	214,320	0	629,179	629,179	629,179	0	0
Class 100 Overtime Oblig./Approp.	2,317	5,431	12,599	12,500	10,419	2,081	25,000	25,000	25,000	0	0

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PERSONAL SERVICES SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING December 31, 2023

Department / Category	FY 21 Year End Actual	FY 22 Year End Actual	FY 23 Unaudited Actual	FY 2024 YEAR TO DATE			FY 2024 FULL YEAR				
				Target Budget Plan	Actual	Actual (Over) Under Target Budget	Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	
										Adopted Budget	Target Budget
Office of Behavioral Health and Intellectual disAbility											
Full-Time Positions	23	30	44	42	42	0	53	53	53	0	0
Class 100 Total Oblig./Approp.	1,546,510	1,818,626	3,114,848	1,750,428	1,750,428	0	3,661,271	3,661,271	3,661,271	0	0
Class 100 Overtime Oblig./Approp.	7,582	40,229	152,495	155,000	158,689	(3,689)	310,000	310,000	310,000	0	0
Office of the Chief Administrative Officer											
Full-Time Positions	59	75	73	64	64	0	76	81	81	(5)	0
Class 100 Total Oblig./Approp.	4,005,063	4,457,677	6,108,879	2,620,608	2,620,608	0	5,749,903	6,044,903	6,044,903	(295,000)	0
Class 100 Overtime Oblig./Approp.	443	1,342	42,720	29,099	12,598	16,501	58,198	58,198	58,198	0	0
Office of Children and Families											
Full-Time Positions	3	2	5	3	3	0	3	3	3	0	0
Class 100 Total Oblig./Approp.	418,820	377,938	502,591	278,078	278,078	0	481,098	481,098	481,098	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Office of Homeless Services											
Full-Time Positions	127	114	113	123	123	0	149	149	149	0	0
Class 100 Total Oblig./Approp.	7,600,652	9,151,392	8,252,751	4,774,429	4,774,429	0	10,635,985	10,635,985	10,635,985	0	0
Class 100 Overtime Oblig./Approp.	314,954	120,570	88,977	102,050	83,236	18,814	204,099	204,099	204,099	0	0
Office of Human Resources											
Full-Time Positions	75	73	82	83	83	0	96	96	96	0	0
Class 100 Total Oblig./Approp.	5,133,178	5,230,335	5,488,289	2,902,239	2,902,239	0	6,509,982	6,509,982	6,509,982	0	0
Class 100 Overtime Oblig./Approp.	81,009	94,206	111,909	77,696	25,283	52,413	155,391	155,391	155,391	0	0
Office of Innovation and Technology											
Full-Time Positions	313	300	349	373	373	0	398	398	398	0	0
Class 100 Total Oblig./Approp.	24,142,550	25,739,873	28,225,382	15,626,749	15,626,749	0	33,474,871	33,474,871	33,474,871	0	0
Class 100 Overtime Oblig./Approp.	350,274	579,803	754,167	418,750	378,687	40,063	837,500	837,500	837,500	0	0
<i>OIT-Base</i>											
Full-Time Positions	299	288	334	357	357	0	380	380	380	0	0
Class 100 Total Oblig./Approp.	22,946,742	24,553,231	26,813,476	14,944,720	14,944,720	0	31,866,139	31,866,139	31,866,139	0	0
Class 100 Overtime Oblig./Approp.	314,614	523,830	752,935	388,750	364,082	24,668	777,500	777,500	777,500	0	0
<i>OIT-911</i>											
Full-Time Positions	14	12	15	16	16	0	18	18	18	0	0
Class 100 Total Oblig./Approp.	1,195,808	1,186,642	1,411,906	682,029	682,029	0	1,608,732	1,608,732	1,608,732	0	0
Class 100 Overtime Oblig./Approp.	35,660	55,973	1,232	30,000	14,605	15,395	60,000	60,000	60,000	0	0

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING December 31, 2023

Department / Category	FY 21 Year End Actual	FY 22 Year End Actual	FY 23 Unaudited Actual	FY 2024 YEAR TO DATE			FY 2024 FULL YEAR				
				Target Budget Plan	Actual	Actual (Over) Under Target Budget	Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	
										Adopted Budget	Target Budget
Office of the Inspector General											
Full-Time Positions	18	16	18	20	20	0	26	26	26	0	0
Class 100 Total Oblig./Approp.	1,283,300	1,414,649	1,524,854	891,293	891,293	0	2,238,188	2,213,188	2,213,188	25,000	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Office of Property Assessment											
Full-Time Positions	190	177	182	176	176	0	226	226	226	0	0
Class 100 Total Oblig./Approp.	13,393,546	13,638,652	13,454,091	6,529,553	6,529,553	0	16,021,562	16,021,562	16,021,562	0	0
Class 100 Overtime Oblig./Approp.	42,002	107,053	164,817	70,000	99,768	(29,768)	140,000	140,000	200,000	(60,000)	(60,000)
Office of Sustainability											
Full-Time Positions	8	11	18	21	21	0	23	26	26	(3)	0
Class 100 Total Oblig./Approp.	484,422	842,041	1,148,398	808,069	808,069	0	1,511,901	1,729,529	1,729,529	(217,628)	0
Class 100 Overtime Oblig./Approp.	0	480	23	0	0	0	0	0	0	0	0
Parks and Recreation											
Full-Time Positions	644	613	678	671	671	0	945	945	945	0	0
Class 100 Total Oblig./Approp.	42,876,919	51,586,651	56,440,606	31,702,041	31,702,041	0	65,706,117	63,862,117	63,862,117	1,844,000	0
Class 100 Overtime Oblig./Approp.	2,083,704	4,101,277	5,408,222	2,907,825	2,740,452	167,373	5,835,950	5,815,650	5,815,650	20,300	0
Planning and Development											
Full-Time Positions	55	54	66	64	64	0	83	83	83	0	0
Class 100 Total Oblig./Approp.	4,510,200	4,756,995	5,252,008	2,900,280	2,900,280	0	7,031,654	7,031,654	7,031,654	0	0
Class 100 Overtime Oblig./Approp.	9,507	22,401	24,704	9,500	16,603	(7,103)	6,000	19,000	33,000	(27,000)	(14,000)
Police											
Full-Time Positions	6,869	6,651	6,351	6,282	6,282	0	7,483	7,483	7,483	0	0
Class 100 Total Oblig./Approp. *	708,324,818	727,678,591	761,129,391	365,941,899	365,941,899	0	800,086,615	800,086,615	800,086,615	0	0
Class 100 Overtime Oblig./Approp.*	64,896,010	76,002,003	96,768,961	57,388,531	58,605,788	(1,217,257)	114,777,062	114,777,062	117,777,062	(3,000,000)	(3,000,000)
*Police OT is abated as reimbursements occur. The department projects to stay within its class 100 total budget in FY24.											
Prisons											
Full-Time Positions	1,620	1,393	1,312	1,244	1,244	0	2,186	2,186	2,186	0	0
Class 100 Total Oblig./Approp.	118,472,913	118,473,913	118,891,418	58,293,170	58,293,170	0	172,050,282	172,050,282	172,050,282	0	0
Class 100 Overtime Oblig./Approp.	24,602,298	29,907,097	33,336,433	19,117,500	15,927,285	3,190,215	38,235,000	38,235,000	38,235,000	0	0
Procurement											
Full-Time Positions	35	35	36	35	35	0	54	54	54	0	0
Class 100 Total Oblig./Approp.	2,434,690	2,665,060	2,585,104	1,476,869	1,476,869	0	3,612,226	3,612,226	3,612,226	0	0
Class 100 Overtime Oblig./Approp.	11,124	1,962	1,738	1,250	1,939	(689)	0	2,500	4,000	(4,000)	(1,500)

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING December 31, 2023

Department / Category	FY 21 Year End Actual	FY 22 Year End Actual	FY 23 Unaudited Actual	FY 2024 YEAR TO DATE			FY 2024 FULL YEAR				
				Target Budget Plan	Actual	Actual (Over) Under Target Budget	Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	
										Adopted Budget	Target Budget
Public Health											
Full-Time Positions	716	689	690	714	714	0	864	864	864	0	0
Class 100 Total Oblig./Approp.	58,289,725	60,210,880	60,916,653	31,035,854	31,035,854	0	69,046,910	69,296,910	69,296,910	(250,000)	0
Class 100 Overtime Oblig./Approp.	2,319,808	2,434,412	2,703,650	1,099,959	1,586,804	(486,845)	2,199,917	2,199,917	2,999,917	(800,000)	(800,000)
Public Property											
Full-Time Positions	142	133	119	144	144	0	176	176	176	0	0
Class 100 Total Oblig./Approp.	9,847,147	10,124,679	10,279,133	5,585,424	5,585,424	0	12,395,405	12,395,405	12,395,405	0	0
Class 100 Overtime Oblig./Approp.	195,014	228,450	602,379	364,686	688,254	(323,568)	729,371	729,371	1,229,371	(500,000)	(500,000)
Records											
Full-Time Positions	51	54	53	55	55	0	60	60	60	0	0
Class 100 Total Oblig./Approp.	2,823,021	3,202,359	3,229,777	1,599,555	1,599,555	0	3,616,541	3,616,541	3,616,541	0	0
Class 100 Overtime Oblig./Approp.	65,664	282,392	183,184	41,670	67,107	(25,437)	83,340	83,340	133,340	(50,000)	(50,000)
Register of Wills											
Full-Time Positions	70	67	63	66	66	0	73	73	73	0	0
Class 100 Total Oblig./Approp.	4,174,663	4,221,694	4,089,933	2,091,176	2,091,176	0	4,450,243	4,450,243	4,450,243	0	0
Class 100 Overtime Oblig./Approp.	231	5,641	0	0	0	0	0	0	0	0	0
Revenue											
Full-Time Positions	386	328	327	313	313	0	401	401	401	0	0
Class 100 Total Oblig./Approp.	22,277,095	20,432,060	20,382,438	9,770,279	9,770,279	0	22,626,664	22,626,664	22,626,664	0	0
Class 100 Overtime Oblig./Approp.	85,746	339,671	398,174	232,500	126,218	106,282	465,000	465,000	465,000	0	0
Sheriff											
Full-Time Positions	367	343	328	324	324	0	459	459	459	0	0
Class 100 Total Oblig./Approp.	26,258,562	26,834,747	28,108,343	13,923,902	13,923,902	0	30,232,235	30,232,235	30,232,235	0	0
Class 100 Overtime Oblig./Approp.	2,799,955	4,021,949	5,238,972	2,000,000	2,875,659	(875,659)	4,000,000	4,000,000	5,200,000	(1,200,000)	(1,200,000)
Streets											
Full-Time Positions	1,941	2,072	2,068	1,432	1,432	0	1,688	1,688	1,688	0	0
Class 100 Total Oblig./Approp. *	88,868,951	99,660,073	110,599,547	38,035,520	38,035,520	0	90,005,569	89,659,505	89,659,505	346,064	0
Class 100 Overtime Oblig./Approp.	16,469,836	17,741,782	16,970,691	5,641,212	8,143,287	(2,502,075)	11,282,424	11,282,424	16,282,424	(5,000,000)	(5,000,000)
*In FY24, various divisions transferred to the Transportation Fund.											
TOTAL GENERAL FUND											
Full-Time Positions	21,630	21,055	21,271	20,599	20,599	0	25,185	25,202	25,202	(17)	0
Class 100 Total Oblig./Approp.	1,811,423,186	1,890,714,287	1,975,600,771	954,104,826	954,104,826	0	2,167,982,681	2,175,976,794	2,177,976,794	(9,994,113)	(2,000,000)
Class 100 Overtime Oblig./Approp.	185,591,876	215,014,701	249,647,862	135,223,549	133,923,804	1,299,745	270,447,090	270,447,090	281,872,790	(11,425,700)	(11,425,700)

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 DECEMBER 31, 2023

Department	FY 2023 Unaudited Actual	Fiscal Year 2024 Year To Date			Fiscal Year 2024 Full Year				
		Target Budget Plan	Actual	Actual (Over) Under Target Budget	Original Adopted Budget	Target Budget	Current Projection	Current Projection (Over)/Under	
								Adopt. Budget	Current Target
Commerce									
Convention Center Subsidy	15,000,000	15,000,000	15,000,000	0	15,000,000	15,000,000	15,000,000	0	0
Economic Stimulus	16,720,961	13,934,550	13,934,550	0	16,334,550	15,834,550	17,947,550	(1,613,000)	(2,113,000)
All Other	8,216,653	10,922,475	10,922,475	0	12,246,293	15,246,293	13,246,293	(1,000,000)	2,000,000
Total Commerce	39,937,614	39,857,025	39,857,025	0	43,580,843	46,080,843	46,193,843	(2,613,000)	(113,000)
Human Services	150,959,985	155,922,292	155,922,292	0	180,510,950	180,510,950	180,510,950	0	0
Managing Director									
Citizens Police Oversight Commission	118,775	127,158	127,158	0	808,002	808,002	808,002	0	0
Defender Association	54,283,600	61,997,780	61,997,780	0	61,997,780	63,997,780	63,997,780	(2,000,000)	0
All Other	71,156,341	81,563,998	81,563,998	0	147,139,729	144,293,729	144,293,729	2,846,000	0
Total Managing Director	125,439,941	143,561,778	143,561,778	0	209,137,509	208,291,509	208,291,509	846,000	0
Office of Innovation and Technology									
911 Surcharge	15,344,223	6,790,693	6,790,693	0	22,182,390	22,182,390	22,182,390	0	0
All Other	57,635,980	42,550,877	42,550,877	0	60,080,243	60,380,243	60,380,243	(300,000)	0
Total Innovation and Technology	72,980,203	49,341,570	49,341,570	0	82,262,633	82,562,633	82,562,633	(300,000)	0
Public Health:	64,884,815	38,859,491	38,859,491	0	70,157,457	69,895,457	69,895,457	262,000	0
Public Property:									
SEPTA	100,699,000	55,903,500	55,903,500	0	109,567,000	109,567,000	109,567,000	0	0
Space Rentals	32,123,081	35,812,110	35,812,110	0	37,448,243	37,598,243	37,598,243	(150,000)	0
Utilities	35,547,994	30,972,444	30,972,444	0	31,162,103	31,162,103	31,162,103	0	0
All Other	47,317,623	41,467,921	41,467,921	0	48,484,992	49,545,397	49,545,397	(1,060,405)	0
Total Public Property	215,687,698	164,155,975	164,155,975	0	226,662,338	227,872,743	227,872,743	(1,210,405)	0
Streets:									
Disposal	57,659,801	27,616,194	27,616,194	0	55,178,274	55,178,274	55,178,274	0	0
All Other	13,048,122	1,791,735	1,791,735	0	5,461,616	4,119,616	4,119,616	1,342,000	0
Total Streets Department	70,707,923	29,407,929	29,407,929	0	60,639,890	59,297,890	59,297,890	1,342,000	0
All Other Departments	466,701,001	333,142,725	333,142,725	0	507,174,984	539,242,226	547,099,571	(39,924,587)	(7,857,345)
Total Class 200	1,207,299,180	954,248,785	954,248,785	0	1,380,126,604	1,413,754,251	1,421,724,596	(41,597,992)	(7,970,345)

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2023

DEPARTMENTAL FULL-TIME POSITIONS SUMMARY

TABLE P-1
QUARTERLY CITY MANAGERS REPORT
DEPARTMENTAL FULL TIME POSITIONS SUMMARY
ALL FUNDS
FOR THE PERIOD ENDING DECEMBER 31, 2023

Department	FISCAL YEAR 2023			FISCAL YEAR 2024							
	YEAR END ACTUAL			ADOPTED BUDGET			MONTH END ACTUAL			MONTH END	
	General	Other	Total	General	Other	Total	General	Other	Total	ACTUAL (OVER)	UNDER BUDGET
Auditing (City Controller's Office)	110	0	110	135	0	135	98	0	98		37
Aviation ⁽¹⁾	0	0	0	0	840	840	0	642	642		198
Board of Ethics	10	0	10	14	0	14	10	0	10		4
Board of Pensions	0	57	57	0	73	73	0	58	58		15
Board of Revision of Taxes	15	0	15	16	0	16	16	0	16		0
City Commissioners (Election Board)	146	0	146	187	0	187	141	0	141		46
City Council	164	0	164	185	0	185	174	0	174		11
City Treasurer	20	0	20	22	0	22	19	0	19		3
Civil Service Commission	2	0	2	2	0	2	2	0	2		0
Commerce	53	637	690	80	22	102	61	21	82		20
District Attorney - Total	573	108	681	605	105	710	596	111	707		3
Civilian	541	103	644	572	97	669	563	107	670		(1)
Uniform	32	5	37	33	8	41	33	4	37		4
Finance	121	0	121	139	0	139	124	0	124		15
Fire - Total	2,794	77	2,871	3,392	85	3,477	2,778	75	2,853		624
Civilian	133	10	143	177	1	178	133	1	134		44
Uniform	2,661	67	2,728	3,215	84	3,299	2,645	74	2,719		580
First Judicial District	1,685	404	2,089	1,720	457	2,177	1,715	390	2,105		72
Fleet Services	266	61	327	319	84	403	268	66	334		69
Free Library	764	6	770	1,009	14	1,023	782	8	790		233
Human Relations Commission	30	0	30	34	0	34	33	0	33		1
Human Services ⁽²⁾	535	893	1,428	538	1,351	1,889	433	1,027	1,460		429
Labor	34	0	34	52	0	52	42	0	42		10
Law	193	46	239	205	55	260	213	46	259		1
Licenses & Inspections	329	8	337	430	8	438	341	7	348		90
L&I-Board of Building Standards	1	0	1	1	0	1	1	0	1		0
L&I-Board of L & I Review	2	0	2	2	0	2	2	0	2		0
Managing Director's Office	387	103	490	501	98	599	439	96	535		64
Mayor's Office	53	5	58	45	0	45	38	0	38		7
Mayor's Office-Comm. Empowerment & Opp.	0	28	28	20	47	67	17	38	55		12
Mural Arts Program	9	0	9	10	0	10	7	0	7		3
Office of Behavioral Hlth & Intellectual disAbility	44	222	266	53	280	333	42	221	263		70

⁽¹⁾ In FY23 and prior, positions for the Department of Aviation was reported under the Department of Commerce.

⁽²⁾ Positions have been transferred to the Grants Revenue Fund. Non-reimbursed expenditures will be transferred to the General Fund during the fiscal year.

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TABLE P-1
QUARTERLY CITY MANAGERS REPORT
DEPARTMENTAL FULL TIME POSITIONS SUMMARY
ALL FUNDS
FOR THE PERIOD ENDING DECEMBER 31, 2023

Department	FISCAL YEAR 2023			FISCAL YEAR 2024						
	YEAR END ACTUAL			ADOPTED BUDGET			MONTH END ACTUAL			MONTH END ACTUAL (OVER) UNDER BUDGET
	General	Other	Total	General	Other	Total	General	Other	Total	
Office of the Chief Administrative Officer	73	0	73	76	0	76	64	0	64	12
Office of Children and Families	5	0	5	3	0	3	3	0	3	0
Office of Homeless Services	113	16	129	149	40	189	123	20	143	46
Office of Human Resources	82	0	82	96	0	96	83	0	83	13
Office of Innovation and Technology	349	106	455	398	159	557	373	108	481	76
Office of the Inspector General	18	0	18	26	0	26	20	0	20	6
Office of Property Assessment	182	0	182	226	0	226	176	0	176	50
Office of Sustainability	18	2	20	23	1	24	21	2	23	1
Parks and Recreation	678	25	703	945	32	977	671	20	691	286
Planning & Development	66	62	128	83	67	150	64	69	133	17
Police - Total	6,351	124	6,475	7,483	273	7,756	6,282	120	6,402	1,354
<i>Civilian</i>	801	7	808	1,103	131	1,234	842	7	849	385
<i>Uniform</i>	5,550	117	5,667	6,380	142	6,522	5,440	113	5,553	969
Prisons	1,312	0	1,312	2,186	0	2,186	1,244	0	1,244	942
Procurement	36	0	36	54	2	56	35	0	35	21
Public Health	690	168	858	864	217	1,081	714	184	898	183
Public Property	119	0	119	176	0	176	144	0	144	32
Records	53	0	53	60	0	60	55	0	55	5
Register of Wills	63	0	63	73	0	73	66	0	66	7
Revenue	327	170	497	401	221	622	313	178	491	131
Sheriff	328	0	328	459	0	459	324	0	324	135
Streets	2,068	2	2,070	1,688	809	2,497	1,432	627	2,059	438
Water	0	1,991	1,991	0	2,505	2,505	0	2,000	2,000	505
Water,Sewer & Stormwater Rate Board	0	0	0	0	1	1	0	1	1	0
TOTAL ALL FUNDS	21,271	5,321	26,592	25,185	7,846	33,031	20,599	6,135	26,734	6,297

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2023

DEPARTMENTAL LEAVE USAGE ANALYSIS

TABLE L-1
QUARTERLY CITY MANAGERS REPORT
TOTAL LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING
DECEMBER 31, 2023

TYPES OF LEAVE USED IN CALCULATION:

Sick (Paid & Unpaid)	Family Medical Leave	Injured on Duty	Heart & Lung	Holiday Comp.	Compensatory	AWOL	Unpaid Leave
Funeral	Annual Leave	Vacation	Military	Excused	Suspension	Admin	Other Miscellaneous



Leave information is taken from the City's automated OnePhilly payroll system with the exception of the Police Department, which provides data compiled from their DARS system. Departments with fewer than 30 employees (in all funds) are excluded.

Note for FY24 Q2:

In the second quarter of FY24, the median level of leave usage was 15.2% compared to 14.4% in FY23 Q2. There remain areas of ongoing concern with public facing agencies, particularly the Police, Sheriff and Streets Departments due to recruitment and staffing challenges. Some level of leave usage is expected and important for employee life-work balance.

Table L-1
 QUARTERLY CITY MANAGERS REPORT
 TOTAL LEAVE USAGE ANALYSIS
 FOR THE PERIOD ENDING
 31-Dec-23

Department	FY24 2nd Quarter Percent of Time Not Available				FY23 2nd Quarter Percent of Time Not Available				Percent Change Total Leave FY24 Q2 vs. FY23 Q2
	Due to Vacation and Other*	Due to Sickness**	Due to Injury***	Total	Due to Vacation and Other*	Due to Sickness**	Due to Injury***	Total	
Police-Civilian	18.4%	8.7%	0.8%	27.1%	24.2%	10.6%	0.6%	35.4%	-8.3%
Police-Uniformed	16.4%	6.2%	5.9%	22.6%	13.2%	7.5%	9.4%	30.1%	-7.6%
Sheriff	10.5%	7.4%	5.2%	23.1%	9.3%	8.9%	4.7%	23.0%	0.1%
Records	11.4%	7.6%	0.0%	19.1%	10.0%	7.9%	0.6%	18.5%	0.6%
Water	11.0%	6.2%	1.6%	18.8%	11.5%	6.6%	1.9%	20.0%	-1.2%
Streets (all except Sanitation)	10.1%	6.6%	1.6%	18.3%	9.0%	8.0%	2.0%	18.9%	-0.6%
Free Library of Philadelphia	11.2%	6.1%	0.8%	18.1%	11.7%	7.0%	1.3%	19.9%	-1.8%
City Controller	13.6%	4.0%	0.0%	17.6%	10.0%	4.2%	0.0%	14.2%	3.4%
Office of Homeless Services	11.3%	5.2%	0.8%	17.2%	11.7%	4.5%	0.0%	16.3%	0.9%
Aviation	9.4%	6.6%	1.2%	17.2%	9.5%	7.4%	1.9%	18.8%	-1.6%
Licenses and Inspections	6.7%	9.1%	8.1%	17.2%	10.1%	7.3%	0.4%	17.8%	-0.6%
Prisons	7.5%	7.4%	2.2%	17.1%	7.4%	9.0%	2.9%	19.3%	-2.2%
Office of Property Assessment	10.9%	6.0%	0.0%	16.9%	11.5%	6.0%	0.0%	17.5%	-0.6%
Streets (Sanitation)	12.3%	4.2%	0.2%	16.7%	8.1%	4.9%	0.2%	13.2%	3.5%
Fire-Civilian	6.9%	7.9%	1.7%	16.5%	6.8%	5.8%	0.0%	12.6%	3.9%
City Commissioners	9.1%	7.3%	0.1%	16.4%	8.2%	9.5%	1.0%	18.7%	-2.3%
Public Health	9.8%	5.6%	0.4%	15.8%	9.9%	6.3%	0.2%	16.4%	-0.5%
Board of Pensions	11.0%	4.7%	0.1%	15.8%	10.2%	4.3%	0.0%	14.5%	1.3%
Public Property	9.5%	4.6%	1.6%	15.6%	11.9%	5.5%	2.5%	19.8%	-4.2%
Fleet Services	9.1%	5.0%	1.5%	15.6%	9.6%	6.9%	1.1%	17.6%	-2.0%
Human Services	9.9%	5.2%	0.2%	15.2%	10.2%	5.3%	1.5%	16.9%	-1.7%
Median	9.6%	4.7%	0.1%	15.2%	10.1%	4.1%	0.1%	14.4%	0.9%
Revenue	10.0%	5.1%	0.1%	15.2%	9.9%	5.6%	0.3%	15.7%	-0.5%
Procurement	11.5%	3.5%	0.0%	15.0%	11.6%	1.8%	0.0%	13.4%	1.6%
Parks and Recreation	8.9%	4.6%	0.9%	14.5%	9.4%	5.2%	1.0%	15.6%	-1.2%
Planning and Development	11.4%	2.9%	0.0%	14.3%	11.0%	3.3%	0.0%	14.3%	0.0%
Human Resources	9.4%	4.7%	0.0%	14.1%	9.0%	2.9%	0.0%	11.8%	2.3%
Department of Behavioral Health and Intellectual disAbility Services	9.1%	5.0%	0.0%	14.1%	9.4%	4.1%	0.0%	13.4%	0.7%
Community Empowerment and Opportunity	9.5%	4.3%	0.0%	13.9%	7.8%	1.9%	0.0%	9.6%	4.2%
Law	10.6%	3.0%	0.0%	13.6%	10.3%	3.5%	0.0%	13.9%	-0.3%
Labor	9.7%	3.7%	0.0%	13.4%	8.4%	5.2%	0.0%	13.6%	-0.2%
Chief Administrative Officer	9.7%	3.7%	0.0%	13.4%	9.4%	4.2%	0.0%	13.6%	-0.3%
Philadelphia Commission on Human Relations	8.6%	4.4%	0.0%	13.0%	9.5%	3.2%	0.0%	12.7%	0.4%
District Attorney	9.0%	3.9%	0.0%	12.9%	9.4%	3.0%	0.0%	12.4%	0.5%
Office of Innovation and Technology	9.6%	3.2%	0.0%	12.8%	10.0%	3.9%	0.0%	13.9%	-1.2%
City Council	7.7%	4.7%	0.0%	12.4%	6.6%	3.8%	0.0%	10.4%	2.0%
Managing Director's Office	8.1%	3.5%	0.3%	11.9%	7.5%	3.8%	0.1%	11.5%	0.5%
Fire-Uniformed	4.4%	3.6%	2.5%	11.4%	5.2%	3.5%	3.7%	12.4%	-1.0%
Commerce	9.6%	1.7%	0.0%	11.3%	10.1%	2.8%	1.3%	14.2%	-2.9%
Register of Wills	6.9%	2.6%	0.0%	9.5%	7.2%	4.5%	0.0%	11.7%	-2.2%
Finance	7.1%	2.1%	0.0%	9.2%	0.0%	1.5%	6.0%	7.5%	1.7%
Mayor's Office	6.3%	1.6%	0.0%	7.8%	7.6%	1.8%	0.0%	9.3%	-1.5%

*Vacation and Other time includes vacation, compensatory time, holiday compensation time, annual leave, funeral, military, excused, absent without leave, suspension, administration, and other miscellaneous leave for all funds.

** Sick time includes sick and Family Medical Leave Act (FMLA) time taken for all funds.

*** Injury time includes injured on duty time taken for all funds.

Note: FY24 Q2 assumes 68 working days for the Fire Department (uniform personnel) due to a 10 day shift schedule and 63 working days for all other departments in the quarter.

Table L-1
QUARTERLY CITY MANAGERS REPORT
TOTAL LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING
31-Dec-23

Department	FY24 (Q1 + Q2) Percent of Time Not Available				FY23 (Q1 + Q2) Percent of Time Not Available				Percent Change Total Leave Q1 + Q2 vs. FY23 Q1 + Q2
	Due to Vacation and Other*	Due to Sickness**	Due to Injury***	Total	Due to Vacation and Other*	Due to Sickness**	Due to Injury***	Total	
Police-Uniformed	15.7%	6.1%	6.4%	28.2%	13.5%	5.9%	9.8%	29.1%	-0.9%
Police-Civilian	17.9%	8.7%	0.8%	27.5%	19.9%	8.5%	0.8%	29.2%	-1.7%
Sheriff	11.0%	7.3%	4.8%	23.2%	10.3%	7.4%	5.2%	22.9%	0.3%
Licenses & Inspections	11.0%	7.0%	1.4%	19.4%	10.6%	7.1%	0.3%	18.0%	1.4%
Streets (all except Sanitation)	10.4%	7.1%	1.9%	19.4%	9.4%	7.9%	2.0%	19.3%	0.1%
Water	11.2%	6.0%	1.6%	18.8%	11.8%	6.3%	1.8%	19.8%	-1.0%
City Commissioners	10.7%	7.1%	0.4%	18.1%	9.6%	8.5%	0.8%	18.9%	-0.8%
Aviation	10.4%	6.4%	1.3%	18.1%	10.5%	6.6%	2.0%	19.1%	-1.0%
Records	11.9%	6.0%	0.0%	17.9%	10.4%	6.3%	0.3%	17.0%	0.9%
Streets (Sanitation)	11.9%	5.5%	0.5%	17.8%	7.5%	4.2%	0.3%	12.1%	5.7%
Office of Homeless Services	12.0%	5.1%	0.6%	17.6%	11.9%	4.7%	0.0%	16.7%	0.9%
Free Library of Philadelphia	10.9%	5.7%	0.8%	17.3%	11.8%	6.7%	1.1%	19.7%	-2.3%
Prisons	7.9%	7.4%	1.9%	17.1%	8.0%	8.5%	3.0%	19.5%	-2.4%
Office of Property Assessment	11.0%	5.9%	0.0%	16.9%	12.2%	5.8%	0.0%	18.0%	-1.2%
Fleet Services	9.7%	5.4%	1.4%	16.5%	10.8%	6.6%	1.0%	18.4%	-1.9%
Fire-Civilian	7.5%	7.2%	1.7%	16.5%	7.1%	5.4%	0.0%	12.5%	4.0%
Public Property	10.4%	4.5%	1.5%	16.3%	12.3%	5.5%	2.2%	20.0%	-3.7%
Board of Pensions	11.4%	4.4%	0.4%	16.2%	10.7%	4.2%	0.0%	14.9%	1.4%
Public Health	9.9%	5.3%	0.4%	15.7%	10.2%	6.2%	0.1%	16.5%	-0.8%
Human Services	10.4%	4.9%	0.3%	15.6%	10.6%	5.2%	1.2%	17.0%	-1.4%
City Controller	11.9%	3.6%	0.0%	15.5%	9.9%	4.1%	0.0%	13.9%	1.6%
Median	10.0%	4.5%	0.3%	15.5%	9.9%	4.7%	0.1%	14.1%	1.5%
Revenue	10.0%	5.5%	0.0%	15.5%	10.1%	5.6%	0.2%	15.9%	-0.5%
Human Resources	9.3%	5.7%	0.0%	15.0%	9.5%	3.1%	0.1%	12.7%	2.4%
Planning and Development	11.4%	3.2%	0.0%	14.6%	11.0%	3.1%	0.0%	14.1%	0.5%
Parks and Recreation	9.0%	4.3%	0.8%	14.2%	9.9%	4.6%	0.9%	15.5%	-1.3%
Department of Behavioral Health and Intellectual disAbility Services	9.7%	4.4%	0.0%	14.1%	9.1%	3.9%	0.0%	13.0%	1.1%
Law	10.8%	2.9%	0.0%	13.7%	10.2%	3.6%	0.0%	13.8%	-0.1%
Chief Administrative Officer	9.1%	4.4%	0.0%	13.5%	8.9%	4.8%	0.0%	13.8%	-0.3%
Labor	9.5%	3.9%	0.0%	13.4%	8.9%	4.7%	0.0%	13.6%	-0.2%
Procurement	10.4%	2.5%	0.0%	12.9%	11.0%	1.9%	0.0%	12.8%	0.1%
District Attorney	9.1%	3.7%	0.0%	12.8%	9.2%	3.1%	0.0%	12.3%	0.5%
Register of Wills	8.4%	3.8%	0.4%	12.7%	8.1%	3.3%	0.0%	11.5%	1.2%
Philadelphia Commission on Human Relations	8.5%	3.9%	0.0%	12.4%	9.4%	3.6%	0.0%	13.0%	-0.6%
Office of Innovation and Technology	9.0%	3.2%	0.1%	12.3%	9.4%	3.6%	0.0%	13.1%	-0.7%
Fire-Uniformed	5.6%	3.5%	2.8%	11.8%	6.1%	3.3%	4.0%	13.4%	-1.6%
City Council	8.0%	3.7%	0.0%	11.8%	7.1%	3.5%	0.0%	10.7%	1.1%
Managing Director's Office	7.9%	3.4%	0.3%	11.6%	7.8%	3.7%	0.1%	11.7%	-0.1%
Commerce	9.1%	2.2%	0.0%	11.4%	9.7%	2.9%	1.5%	14.0%	-2.7%
Community Empowerment and Opportunity	7.3%	2.8%	0.0%	10.1%	8.9%	3.2%	0.0%	12.0%	-1.9%
Mayor's Office	7.7%	2.1%	0.0%	9.8%	8.2%	1.7%	0.0%	9.9%	-0.1%
Finance	6.9%	2.1%	0.0%	9.1%	6.1%	1.3%	0.0%	7.5%	1.6%

*Vacation and Other time includes vacation, compensatory time, holiday compensation time, annual leave, funeral, military, excused, absent without leave, suspension, administration, and other miscellaneous leave for all funds.

** Sick time includes sick and Family Medical Leave Act (FMLA) time taken for all funds.

*** Injury time includes injured on duty time taken for all funds.

Note: FY24 YTD assumes 137 working days for the Fire Department (uniform personnel) due to a 10 day shift schedule and 130 working days for all other departments.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2023

DEPARTMENTAL SERVICE DELIVERY REPORT

QUARTERLY CITY MANAGERS REPORT
DEPARTMENT SERVICE DELIVERY
FOR THE PERIOD ENDING
DECEMBER 31, 2023

READER'S GUIDE

In this section, program performance measures are provided for select City departments. The City's Five Year Financial and Strategic Plan contains performance measures for all City Mayoral departments and can be found at www.phila.gov/finance.

PERFORMANCE MEASURES

The City of Philadelphia uses performance measures as a tool to evaluate the efficiency and effectiveness of programs throughout the year and to inform budgetary decision-making. This report includes a comparison of data from Fiscal Years 2023 and 2024.

Performance Measures included in the Quarterly City Managers Report (QCMR) are structured to provide a snapshot of the overall performance of the City and are divided into categories representing key functional areas:



PUBLIC SAFETY

POLICE

Homicide Clearance Rate

64.7%

FY23 Q2

61.7%

FY24 Q2

Performance Measure	FY23 Q2	FY24 Q2	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Number of shooting victims	469	309	-34.1%	2,030	Reduction from FY23	746	Yes
Number of homicides	111	81	-27.0%	470	Reduction from FY23	199	Yes
Number of part 1 violent crimes	3,827	3,260	-14.8%	15,536	Reduction from FY23	6,938	Yes
Number of burglaries	1,626	1,377	-15.3%	6,201	Reduction from FY23	2,780	Yes
Homicide clearance rate	64.7%	61.7%	-4.6%	56.2%	65.0%	57.1%	No
There are a variety of factors that have an impact of clearance rate; witness cooperation, nature of the incidents, number of incidents, and availability of evidence. However, the department has implemented several new initiatives, including enhanced DNA evidence collection from shell casings and the centralized non-fatal investigation team that will work closely with the homicide unit, which are expected to improve the overall clearance rate. While it may not be reaching the 65% yet, in the past five consecutive quarters (FY23Q2 through FY24Q2), the clearance rate is maintaining a relatively high level at above 50%.							
Percent of officers who are female	21.4%	20.8%	-2.8%	21.3%	2% increase	21.0%	No
The Philadelphia Police Department (PPD) is actively working towards a more diverse police force by focusing on recruitment efforts aimed at reflecting the demographics of the city. However, the current staffing shortage is impeding their ability to achieve this goal. To address this, the PPD has signed the 30 by 30 pledge, which aims to recruit at least 30% female officers by 2030. The recruitment efforts include organizing community chat and chews with the Police Commissioner and his executive team, and extensive outreach through faith-based communities and higher education partners.							
Percent of officers who are minority	43.6%	43.9%	0.7%	43.7%	2% increase	43.9%	No
The PPD is focused on recruitment efforts with the goal of having the police force reflect the demographics of the city. PPD's current staffing shortage is directly impacting the ability to move towards meeting this goal. The recruitment efforts include the Police Commissioner and his executive team hosting chat and chews in the community as well as extensive outreach through faith based communities and higher education partners. In addition, efforts are underway to provide tutoring and extra physical training and agility (PT) to help to increase the number of candidates who successfully qualify for appointment to the police academy.							

FIRE

Number of civilian fire-related deaths

13

FY23 Q2

11

FY24 Q2

Performance Measure	FY23 Q2	FY24 Q2	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Number of civilian fire-related deaths	13	11	-15.4%	30	Reduction from FY23	15	Yes
Number of NFPA structure fires	833	807	-3.1%	3,055	Reduction from FY23	1,443	Yes
There are still concerns regarding incomplete data. PFD migrated to a new cloud-based records management system in the middle of Q2. Also, this figure is based only on NFIRS reports that have incident types; at any given moment, there may be incomplete reports without an incident type.							
Fire engine response time (minutes:seconds)	6:50	6:39	-2.7%	6:45	≤ 6:39	6:40	Yes
Fire Department is working to resolve concerns regarding incomplete data for this measure. Data is only based on about 60% of runs due to aged information systems. All response time-related measures have a margin of error of 10-15% because a first-on-scene time is recorded 85-90% of the time.							
Percent of EMS calls responded to within 9:00 minutes	35.2%	36.8%	4.5%	35.7%	≥ 90.0%	36.0%	No
There are concerns regarding incomplete data. Data is only based on about 60% of runs due to aged information systems.							

PRISONS

Sentenced inmates participating in an educational or treatment program

78.0%

FY23 Q2

80.0%

FY24 Q2

Performance Measure	FY23 Q2	FY24 Q2	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Sentenced inmates participating in an educational or treatment program	78.0%	80.0%	2.6%	75.0%	75.0%	74.5%	Yes
The PDP continues to give the sentenced incarcerated population priority in program assignment.							
Re-incarceration rate - 1 year	32.9%	31.7%	-3.8%	33.4%	30.0%	31.9%	Yes
PDP's one-year re-incarceration rate is based on the number of prisoners who are released from PDP custody and return to PDP custody. The measure for FY24 is comprised of prisoners released from July 1, 2022 through June 30, 2023. If an inmate returns within the specified date ranges one year from that window, that inmate is counted in the one-year figure. Quarter to quarter variances are largely due to circumstances outside PDP's control, but the Department remains committed to focusing on rehabilitation and reentry while providing safe, lawful, and humane correctional facilities.							
Percent of newly admitted inmates that are processed and housed within 24 hours of admission	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%	Yes
The 24-hour period is a self-imposed threshold and not a legal requirement. However, the goal is for 100% of inmates to wait no longer than 24 hours (current average is 10-16 hours). This goal remains in effect to allow the PDP to achieve this goal should a significant increase in admissions occur at a given time.							

LICENSES AND INSPECTIONS

Number of building, electrical, plumbing,
and zoning permits issued

11,428

FY23 Q2

11,521

FY24 Q2

Performance Measure	FY23 Q2	FY24 Q2	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Median timeframe for permit issuance -- Residential (in days)	6	7	16.7%	6	10	7	Yes
Median timeframe for permit issuance -- Commercial (in days)	24	24	0.0%	25	30	23	Yes
Number of building, electrical, plumbing, and zoning permits issued	11,428	11,521	0.8%	48,474	Meet Demand	23,189	Yes
Percent of nuisance properties inspected within 20 days	90.0%	90.0%	0.0%	91.5%	80.0%	90.0%	Yes
Number of demolitions performed	109	141	29.4%	357	425	220	Yes
Number of "imminently dangerous" properties	130	141	8.5%	157	A reduction from FY23	141	Yes
Median timeframe from "imminently dangerous" designation to demolition (in days)	189	134	-29.1%	149	130	163	Yes
The rise in imminently dangerous properties is the result of high levels of rainfall in Q2, which has an impact on continued deterioration of dangerous structures. Since many of these structures have missing or damaged roofs/walls, higher than normal amounts of rain or snow can cause structures to fail faster than anticipated.							

HEALTH & HUMAN SERVICES

BEHAVIORAL HEALTH

Percent of followup within 30 days
of discharge from an inpatient
psychiatric facility (adults)

49.0%

FY23 Q2

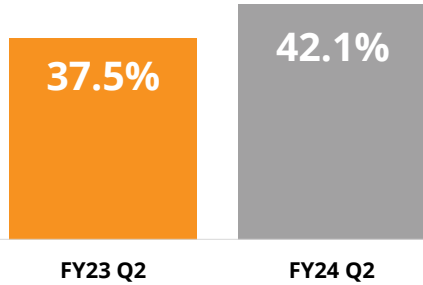
43.9%

FY24 Q2

Performance Measure	FY23 Q2	FY24 Q2	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Number of admissions to out-of-state residential treatment facilities	2	1	-50.0%	6	50	4	Yes
Medicaid (MA) members are unduplicated within the quarter, and the goal is to be below the target. The year-to-date total may contain duplicated clients if they were served in multiple quarters. CBH's goal is to treat all of the children needing services within the state and not have to look to out-of-state alternatives, so the goal is to keep this number low.							
Number of admissions to residential treatment facilities	9	12	33.3%	45	117	32	Yes
Medicaid (MA) members are unduplicated within the quarter, and the goal is to be below the target. The year-to-date total may contain duplicated clients if they were served in multiple quarters.							
Percent of follow-up within 30 days of discharge from an inpatient psychiatric facility (adults)	49.0%	43.9%	-10.4%	49.3%	46.0%	45.1%	Yes
DBHIDS has seen a decrease in the rate of outpatient providers reporting the ability to provide timely routine outpatient appointments over the course of calendar year 2023. This may also explain the decrease in the rate of members who have follow-up within 30 days of discharge from acute inpatient. CBH Provider Operations is continuing the Open Network policy in 2024, which enables providers to join the CBH network at any time (as long as they meet other requirements), to increase access to the number of available outpatient providers in the CBH network, and concurrently the number of outpatient appointments. Providers that are unable to provide timely access are required to submit a Root Cause Analysis and Action Plan.							
Percent of readmission within 30 days to inpatient psychiatric facility (Substance Abuse & non-Substance Abuse) (adults)	16.8%	16.0%	-4.8%	15.8%	11.8%	14.7%	No
CBH is currently in the process of conducting a Root Cause Analysis and Developing a Quality Improvement Plan for 30-day readmission to acute inpatient hospital.							
Percent of follow-up within 30 days of discharge from an inpatient psychiatric facility (children)	75.1%	73.4%	-2.3%	68.0%	46.0%	72.7%	Yes
Percent of readmission within 30 days to inpatient psychiatric facility (Substance Abuse & non-Substance Abuse) (children)	10.3%	10.5%	1.9%	11.0%	11.8%	9.7%	Yes

PUBLIC HEALTH

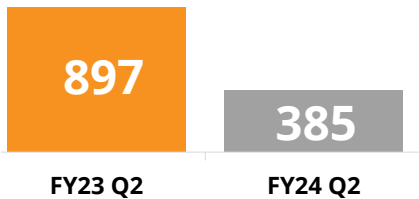
Percentage of visits uninsured



Performance Measure	FY23 Q2	FY24 Q2	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Percentage of visits uninsured	37.5%	42.1%	12.4%	37.5%	41.0%	41.2%	Yes
The uninsured visit rate is higher than last quarter and higher than the same quarter a year ago. This upward trend is likely connected to the ending of continuous Medicaid enacted in April 2023. Ambulatory Health Services is taking steps to ensure that health insurance application approvals are increased to meet the FY24 target.							
Number of months between food establishment inspections	12.0	13.0	8.3%	11.8	≤ 12 months	13.5	No
The inspection interval exceeds the target by one month; however, the Department continues to work on filling vacancies and training staff in order to meet the 12 month target.							
Number of new HIV diagnoses	73	79	8.2%	385	340	187	Yes
Children 19-35 months with complete immunizations 4:3:1:3:3:1:4	65.9%	67.0%	1.7%	66.0%	70.0%	67.0%	No
The Immunization Program continues to work with medical providers through the Immunization Quality Improvement Program to review coverage rates with sites and encourage patient recall. In addition, the Immunization Program is currently in the process of creating a multimedia campaign to focus on improving routine immunization coverage after dips due to COVID-19. The program is reviewing data to identify issues with 4:3:1:3:3:1:4 (official childhood vaccination series) and focus outreach efforts on the vaccines in the series with the lowest rates. The Department will be working closely with the Community Engagement Manager to identify other community partnerships in efforts to increase immunization rates, especially in areas with low immunization rates.							
Percent of all cases with autopsy reports issued within 90 calendar days	82.2%	84.6%	2.9%	86.6%	>90.0%	87.3%	No
The Medical Examiner's Office currently has five pathologist vacancies; however, the Department continues to work to fill these crucial positions as soon as possible.							
Number of patient visits to department-run STD clinics	3,473	3,447	-0.7%	14,400	16,000	7,058	No
Staffing challenges continue to hinder the ability to stay on track, however, the Department has taken action to address these challenges and should be fully staffed in the following quarters. In addition, the Department reopened the clinic at Healthcare Center 5 on 1/5/24. With both locations open, the Department should be able to hit the target number of 16,000 visits by year end.							

HOMELESS SERVICES

Number of households provided homeless prevention assistance



Performance Measure	FY23 Q2	FY24 Q2	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Number of households provided homeless prevention assistance	897	385	-57.1%	2,310	1,200	789	Yes
Number of households provided rapid rehousing assistance to end their homelessness	191	132	-30.9%	671	500	267	Yes
Percent of exits to permanent housing destinations from shelter and transitional housing programs	36.0%	24.0%	-33.3%	34.8%	30.0%	27.5%	Yes
*While these measures are on track to meet their targets, numbers are down from Q2 of FY23 due to the ending of federal funding related to COVID-19.							

CHILDREN AND FAMILY SERVICES

FREE LIBRARY

Website Sessions via FLP Website

1,236,507

FY23 Q2

956,659

FY24 Q2

Performance Measure	FY23 Q2	FY24 Q2	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
In-person visits	paused	paused	N/A	N/A	N/A	N/A	N/A
People counters are in the process of being installed in all locations. Preliminary numbers will be reported in Q3.							
Website Sessions via FLP website	1,236,507	956,659	-22.6%	5,237,437	5,300,000	1,998,659	No
There appears to be a change in the session counts using the latest Google Analytics product GA4, which FLP switched to July 1st. FLP is still researching this change.							
Digital access	1,020,823	1,685,970	65.2%	4,844,645	4,900,000	3,371,940	Yes
Percentage of Philadelphians who have Library cards	39.8%	29.9%	-24.9%	40.2%	30.0%	29.3%	Yes
This measure has dropped significantly due to FLP purging old and inactive accounts. While the figure reported as of FY24 Q2 is slightly below target, FLP believes that continued effort to register new card holders will result in the target being reached by year-end.							
Preschool Program Attendance	22,921	26,964	17.6%	111,815	115,000	52,430	No
Program attendance is down slightly due to closures of libraries for major building renovations.							
Children's Program Attendance	62,964	49,915	-20.7%	218,009	220,000	91,603	No
Program attendance is down slightly due to closures of libraries for major building renovations.							
Teen Program Attendance	14,603	14,905	2.1%	48,332	50,000	24,999	Yes
Adult Program Attendance	27,196	25,578	-5.9%	92,021	100,000	44,552	Yes
FLP believes the target for this measure will be reached due to significant programming scheduled for Q3 and Q4.							
Senior Program Attendance	746	825	10.6%	2,100	5,000	825	Yes
FLP believes the target for this measure will be reached due to significant programming scheduled for Q3 and Q4. The Library's Central Senior Center was under renovation last year and has since reopened and is again providing programming, which accounts for the increase over FY23 Q2.							

PARKS AND RECREATION

Number of unique individuals who attended programs

24,655

FY23 Q2

16,236

FY24 Q2

Performance Measure	FY23 Q2	FY24 Q2	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Number of programs	593	401	-32.4%	2,527	2,500	1,440	Yes
While on track to meet the target, the closure of staffed sites for construction, including several Rebuild sites, caused a significant decrease in the number of programs relative to the same quarter last year, however, PPR expects that this measure will meet the target by year-end.							
Number of unique individuals who attended programs	24,655	16,236	-34.1%	115,604	120,000	56,338	Yes
The closure of staffed sites for construction, including several Rebuild sites, caused a significant decrease in the number of participants relative to the same quarter last year, however, PPR expects that this measure will meet the target by year-end.							
Total visits (in millions)	1.1	1.4	24.4%	6.0	6.0	3.6	Yes
New trees planted	1,360	1,461	7.4%	2,421	3,200	1,461	Yes
Trees are planted only in Q2 and Q4. PPR anticipates meeting the fiscal year target in those quarters.							



Percent of Child Protective Services (CPS) investigations that were determined within 60 days

99.3%

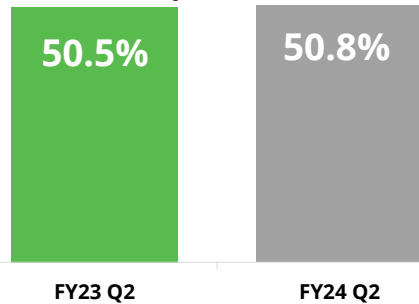
FY23 Q1

99.6%

FY24 Q1

Performance Measure	FY23 Q1	FY24 Q1	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Percent of Child Protective Services (CPS) investigations that were determined within 60 days	99.3%	99.6%	0.3%	99.7%	≥ 98.0%	99.8%	Yes
CPS investigations are conducted according to state law to investigate whether abuse or neglect occurred. By law, CPS investigations not determined in 60 days can be unfounded automatically. Increases in the number of staff and consistent use of data to track investigation timeliness helped DHS increase the timeliness rate.							
Percent of General Protective Services (GPS) investigations that were determined within 60 days	97.9%	98.2%	0.3%	98.1%	≥ 90%	97.9%	Yes
GPS investigations are assessments conducted to determine if a family needs child welfare services to prevent abuse or neglect, stabilize family, and safeguard a child's well-being and development. The Department is working on multiple fronts to improve the completion of GPS reports within 60 days, including: adding staff to Intake and Investigations, doing refresher trainings, and utilizing a secondary hotline screening process to enable safe diversion of reports to community-based services when there are no safety threats.							
<i>* These are lagging measures, as DHS needs to account for the 60-day window. Data provided is for the previous quarter.</i>							
Performance Measure	FY23 Q2	FY24 Q2	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Dependent placement population (as of the last day of the quarter)	3,595	3,121	-13.2%	3,309	≤ 3,100	3,121	Yes
Through continued efforts like secondary screening of low response priority reports and increasing use of diversionary programs, the overall placement number is continuing to decline.							
Percent of children who enter an out-of-home placement from in-home services	5.0%	5.3%	6.0%	8.5%	≤ 8.0%	5.3%	Yes
This outcome is a cumulative measure, meaning that the first quarter percentage appears lower than the ensuing quarters' rates. It takes into account all activity for the entire fiscal year up to the last day of the reported quarter. In-home services are case management services provided to a family to stabilize family functioning and prevent placement. Out-of-home placement includes foster care, kinship care, and congregate care.							
Percent of children in out-of-home placement who achieved permanency out of all children in placement in a given year	12.9%	13.5%	4.7%	23.8%	≥ 22%	13.5%	Yes
This is a cumulative measure. The ongoing goal of DHS is to reduce the use of out-of-home placement through prevention services, careful screening, and diversionary services. Success in these areas means that the overall complexity of families where children are recommended to receive out-of-home placement is increasing over time. This complexity can mean more time is required to address concerns within a home and allow for families to be reunified. DHS continues to work with its system partners to find ways to close cases faster, including strategies like carefully managing legal staff caseloads, Family Engagement Initiatives, Crisis Rapid Response Meetings, and the Systemwide Reduction of Congregate Care Strategy Workgroup, where DHS and Law Department staff meet for targeted case reviews of youth in congregate care settings.							
Percent of dependent placement population in Congregate Care (as of the last day of the quarter)	7.6%	6.7%	-11.8%	7.2%	≤ 6.9%	6.7%	Yes
Congregate care is a term used to describe highly structured placement settings such as group homes, childcare institutions, and residential treatment facilities collectively. While the Department expects successful prevention and early intervention strategies do result in fewer children who need congregate care, some children have complicated medical or behavioral health needs that require more supports than are available in traditional foster care settings.							

**Dependent placement
population in Kinship Care
(as of the last day of the
quarter)**



Performance Measure	FY23 Q2	FY24 Q2	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Percent of dependent placement population in Kinship Care (as of the last day of the quarter)	50.5%	50.8%	0.6%	50.9%	≥55%	50.8%	No
DHS continues to work with its system partners to stabilize families, including strategies like the Family Engagement Initiative, Family Team Conferencing, referrals to the Achieving Reunification Center and other supports, and the Systemwide Reduction of Congregate Care Strategy Workgroup, where DHS and Law Department staff meet for targeted case reviews of youth in congregate care settings. As DHS successfully reduces the in-care population overall, the proportion of families presenting complex situations has increased.							
Percent of dependent placement population in care more than two years (as of the last day of the quarter)	50.8%	51.3%	1.0%	51.4%	≤ 45.0%	51.3%	No
DHS continues to work with its system partners to stabilize families, including strategies like the Family Engagement Initiative, Family Team Conferencing, referrals to the Achieving Reunification Center and other supports, and the Systemwide Reduction of Congregate Care Strategy Workgroup, where DHS and Law Department staff meet for targeted case reviews of youth in congregate care settings.							
Average daily number of Juvenile-Justice involved youth in detention at the Philadelphia Juvenile Justice Services Center (PJJS)	196.8	182.0	-7.5%	204.8	≤ 184.0	195.9	No
DHS is responsible for operating the PJJS secure detention facility and maintaining state-mandated staffing levels. Given the increase in population, maintaining staffing levels has been tremendously difficult. In order to ensure appropriate staffing ratios at the PJJS, DHS has enhanced recruitment efforts by hosting job fairs and requesting a waiver for job specification changes. This waiver has been approved by PA-DHS for one year. There is also a substantial number of youth awaiting State delinquent placement. There is a need for immediate intervention to reduce the number of youth being held at the PJJS which can be achieved by PA-DHS assuming their responsibility of providing placement for the youth ordered to their care. Over the last year, Philadelphia has pursued legal intervention and obtained court orders requiring PA-DHS to move state committed youth out of the PJJS facility. For much of FY23, up to 75 youth were committed to state institutions-- indicating that local efforts likely could have kept the PJJS population within targets if state-committed youth were able to be discharged timely. In recent weeks, the total number of youth committed to state institutions has decreased slightly to around 50.							

PLANNING AND ECONOMIC DEVELOPMENT



AVIATION

Operations (# arrivals and departures)

71,208

FY23 Q1

78,660

FY24 Q1

PLANNING AND DEVELOPMENT

Homes repaired (Basic Systems Repair Program, Heater Hotline, Low Income Home Energy Assistance Program, and Adaptive Modifications Program)

1,521

FY23 Q2

1,812

FY24 Q2

Performance Measure	FY23 Q1	FY24 Q1	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Number of boarding passengers (million)	3.27	3.88	18.7%	13.35	14.90	3.88	Yes
PHL continues its post-COVID recovery and is on track to meet its enplanement goal for FY24.							
Operations (# arrivals and departures)	71,208	78,660	10.5%	287,059	300,000	78,660	Yes
Operations are on track for FY24 but overall continue to go down as airlines continue to increase aircraft size. As the number of passengers increases, Aviation expects operations to go down.							
Freight and mail cargo (tons)	165,257	121,731	-26.3%	583,033	580,000	121,731	No
There is an ongoing global decline in cargo tonnage and recently the U.S. Postal Service announced a 90% reduction in airmail service contracts nationally.							
Non-airline revenue (\$ million)	\$46.89	\$55.90	19.2%	\$265.11	\$165.50	\$55.90	Yes
PHL continues its post-COVID recovery and is on track to meet its enplanement goal for FY24 and in turn meet its non-airline revenue goal.							
Retail/beverage sales (\$ million)	\$46.67	\$58.33	25.0%	\$194.29	\$190.10	\$58.33	Yes
PHL continues its post-COVID recovery and is on track to meet its enplanement goal for FY24 and in turn meet its retail/beverage goal.							
* All measures are reported on a lagging basis (one quarter behind the current quarter being reported).							

Performance Measure	FY23 Q2	FY24 Q2	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Mortgage foreclosures diverted	135	158	17.0%	608	1,100	297	No
The number of homes saved this quarter continues to be low due to the introduction of a Pennsylvania Housing Finance Agency fund that assists delinquent homeowners with up to \$50,000 in back mortgages. Hearings continue to be pushed back due to an overwhelming response to access those funds.							
Homes repaired (Basic Systems Repair Program, Heater Hotline, Low Income Home Energy Assistance Program, and Adaptive Modifications Program)	1,521	1,812	19.1%	6,020	5,400	3,132	Yes
Unique lots stabilized, greened, and maintained	13,708	11,976	-12.6%	13,708	13,000	11,976	Yes
DPD anticipates more parcels to be added after the spring stabilization cycle.							
Clients receiving counseling for properties in tax foreclosure	9	6	-33.3%	32	125	17	No
Court activity was limited again in Q2, negating the need for counseling around tax foreclosure.							

TRANSPORTATION & INFRASTRUCTURE

STREETS

On-time collection (by 3 PM): trash

96.0%

FY23 Q2

99.0%

FY24 Q2

Performance Measure	FY23 Q2	FY24 Q2	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Recycling rate	12.1%	13.7%	13.2%	11.5%	13.0%	12.4%	No
The recycling rate was unexpectedly light in Q1. More recent trends however are in line with anticipated projections and Streets anticipates that the target 13% metric will be reached by the end of the fiscal year.							
On-time collection (by 3 PM): recycling	90.0%	90.0%	0.0%	87.8%	85.0%	84.5%	No
On-time recycling collections were impacted by attendance issues early in Q1. Since then, the Department's on-time percentage has been steadily increasing and is trending to make 85% or better as the fiscal year moves forward.							
On-time collection (by 3 PM): trash	96.0%	99.0%	3.1%	97.0%	95.0%	97.0%	Yes
Percentage of time potholes are repaired within three days	85.0%	92.0%	8.2%	82.5%	90.0%	91.0%	Yes
Pothole response time (days)	5.1	1.2	-76.5%	3.1	3.0	1.4	Yes
The Department was able to deploy additional resources in Q2 towards pothole repairs, as priority work for other operations had been completed or was on-hold pending contractor preparatory work being completed.							
Miles resurfaced	8	12	0.0%	51	60	35	Yes
Tons of refuse collected and disposed	151,338	149,753	-1.0%	631,742	670,000	307,503	Yes
Tons of recycling collected and disposed	20,512	20,898	1.9%	80,265	85,000	41,311	No
Ongoing quarterly recycling sorts / audits are conducted to measure the composition and quality of materials collected. During the Summer and Fall 2023, a broad based education campaign that involved advertising on bus shelters and bus "sides" was implement. Bus routes were targeted where recycling rates were lower. A social media component was also implemented. The campaign also emphasized a recycle right message. In the Spring of 2024, efforts will focus on renewing the Green Schools Gant program and more direct contact with residents through community meetings following the Philadelphia More Beautiful Committee rally and Spring Clean up.							



WATER

Average time to repair a water main break upon crew arrival at site (hours)

7.2

FY23 Q1

7.4

FY24 Q1

Performance Measure	FY23 Q1	FY24 Q1	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Millions of gallons of treated water	22,603	21,934	-3.0%	85,815	Meet Customer Demand	21,934	Yes
Percent of time Philadelphia's drinking water met or surpassed state and federal standards	100%	100%	0.0%	100%	100%	100%	Yes
Miles of pipeline surveyed for leakage	182	248	36.3%	1,141	900	248	Yes
Water main breaks repaired	111	114	2.7%	677	Meet Customer Demand	114	Yes
Average time to repair a water main break upon crew arrival at site (hours)	7.2	7.4	2.8%	7.1	8.0	7.4	Yes
Percent of hydrants available	98.9%	99.95%	1.0%	99.1%	99.7%	99.95%	Yes
Number of storm inlets cleaned per year	20,762	25,794	24.2%	80,613	100,000	25,794	Yes
Constructed greened acres	48	50	4.2%	212	225	50	No
Green stormwater infrastructure (GSI) projects are not uniform in size, schedule, or source as projects come from three separate implementation approaches. While the performance target outlines expected linear progress, the design and construction of these projects are not linear, and the output is often influenced by regulatory milestones, with the next regulatory milestone two and a half years away, June 1, 2026 (Year 15).							
Number of Green Acres Design Completed/year	58	32	-44.8%	312	225	32	No
Green stormwater infrastructure (GSI) projects are not uniform in size, schedule, or source as projects come from three separate implementation approaches. While the performance target outlines expected linear progress, the design and construction of these projects are not linear, and the output is often influenced by regulatory milestones, with the next regulatory milestone two and a half years away, June 1, 2026 (Year 15).							
* All measures are reported on a lagging basis (one quarter behind the current quarter being reported).							



SUSTAINABILITY

City of Philadelphia facility energy consumption, including General, Aviation and Water Funds (Million British Thermal Units)

0.89

FY23 Q1

0.95

FY24 Q1

Performance Measure	FY23 Q1	FY24 Q1	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
City of Philadelphia facility energy consumption, including General, Aviation and Water Funds (Million British Thermal Units)	0.89	0.95	6.7%	3.65	3.42	0.95	Yes
Energy use has increased due to City staff returning to offices in greater numbers.							
City of Philadelphia facility energy cost including General, Aviation and Water Funds (\$ Million)	\$20.60	\$18.60	-9.7%	\$78.00	\$63.69	\$18.60	Yes
Energy costs increased significantly during FY23 due to a combination of factors including, contracting issues which prevented electricity hedges and the War in Ukraine which caused disruptions to natural gas markets which affected both natural gas and electricity costs. While costs were extreme in FY23, proactive hedging for FY24 has resulted in lower cost block purchases which should bring FY24 costs back down to FY22 levels.							
*All measures are lagging indicators, due to delays in billing for energy use data.							

OPERATIONAL SUPPORT

FLEET

Percent of SLA met for medic units

126.1%

FY23 Q2

130.4%

FY24 Q2

PUBLIC PROPERTY

Percent of work orders completed within service level

74.0%

FY23 Q2

79.0%

FY24 Q2

Performance Measure	FY23 Q2	FY24 Q2	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Fleet availability - citywide	90.4%	91.8%	1.5%	90.9%	90.0%	91.1%	Yes
New vehicle purchases enabled Fleet to meet its citywide vehicle availability targets.							
Percent of SLA met for medic units	126.1%	130.4%	3.4%	124.7%	100.0%	130.7%	Yes
The SLA is met when 64 of 93 medic units are available. Fleet's Optimal Vehicle Replacement Strategy for medic unit purchases enabled the Department to meet the SLA.							
Percent of SLA met for trash compactors	94.0%	103.2%	9.8%	97.7%	100.0%	102.1%	Yes
The SLA is met when 243 of 326 compactors are available for day to day operations. Fleet's Optimal Vehicle Replacement Strategy for Compactor purchases enabled the Department to meet the SLA.							
Percent of SLA met for radio patrol cars	99.2%	103.2%	4.0%	99.4%	100.0%	101.9%	Yes
The SLA is met when 664 of 755 RPCs are available. Fleet's Optimal Vehicle Replacement Strategy for RPC purchases enabled the Department to meet the SLA.							
Median age of vehicle: General Fund	5.1	5.4	6.7%	5.2	4.0	5.4	No
While this measure is not on track to meet the target in FY24, new vehicle purchases made in FY24 will enable Fleet to replace the aged vehicles and improve this meaasure in subsequent fiscal years.							
Median age of vehicle: Water Fund	4.7	5.4	16.8%	4.7	4.0	5.3	No
While this measure is not on track to meet the target in FY24, new vehicle purchases made in FY24 will enable Fleet to replace the aged vehicles and improve this meaasure in subsequent fiscal years.							
Median age of vehicle: Aviation Fund	5.4	5.9	10.1%	5.4	4.0	5.9	No
While this measure is not on track to meet the target in FY24, new vehicle purchases made in FY24 will enable Fleet to replace the aged vehicles and improve this meaasure in subsequent fiscal years.							

Performance Measure	FY23 Q2	FY24 Q2	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Number of substantially completed construction projects	9	14	55.6%	65	45	46	Yes
Projects are scheduled and finished based on weather, availability of materials and labor, which accounts for changes between quarters.							
Field Operations: Facilities division internal work order volume	1,447	1,999	38.1%	6,604	7,000	3,520	Yes
Field Operations: Percent of work orders completed within service level	74.0%	79.0%	6.8%	79.6%	80.0%	79.6%	No
Staffing levels along with some delays closing work orders contributed to the low percentage. The Department is working to fill staffing vacancies.							

MANAGING DIRECTOR'S OFFICE - 311 CALL CENTER

Median timeframe to answer
calls (in minutes)

0:25

0:10

FY23 Q2

FY24 Q2

MANAGING DIRECTOR'S OFFICE - COMMUNITY LIFE IMPROVEMENT PROGRAM (CLIP)

Graffiti Abatement: properties
and street fixtures cleaned

40,624

43,531

FY23 Q2

FY24 Q2

Performance Measure	FY23 Q2	FY24 Q2	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Median timeframe to answer calls (in minutes)	0:25	0:10	-60.0%	0:51	< 4:00	1:15	Yes
Success in this measure is attributed to the addition of 10 new temporary agents hired in September.							
Percent of 311 Net Promoter Score (NPS) survey respondents who are "service detractors"	45.9%	40.7%	-11.4%	44.0%	< 50.0%	44.0%	Yes
Percent of contacts who utilize mobile and web applications to contact 311	53.6%	52.6%	-1.9%	54.0%	>50%	53.8%	Yes
Average score for tickets and phone calls monitored by 311 supervisors	93.3%	89.0%	-4.6%	91.1%	>86%	90.8%	Yes

Performance Measure	FY23 Q2	FY24 Q2	Change	FY23 Year-End	FY24 Target	FY24 Year-to-Date	On Track to Meet Target?
Graffiti Abatement: properties and street fixtures cleaned	40,624	43,531	7.2%	182,829	170,000	86,602	Yes
Community Partnership Program: groups that received supplies	108	116	7.4%	471	450	255	Yes
Community Service Program: citywide cleanup projects completed	1,316	1,473	11.9%	5,883	5,500	3,093	Yes
Vacant Lot Program: vacant lot abatements	4,074	4,306	5.7%	16,819	15,000	8,337	Yes
Vacant Lot Program: vacant lot compliance rate	35.0%	43.0%	22.9%	22.8%	>20.0%	32.0%	Yes
In Q2, several property owners that owned a large amount of parcels cleaned their vacant lots which let to a dramatic increase in compliance.							
Community Life Improvement: exterior property maintenance violations	2,772	3,862	39.3%	14,660	13,000	9,982	Yes
October 2023 was unusually warm, leading to more violations issued for overgrowth of grass in that month compared to previous years.							
Community Life Improvement: exterior property maintenance compliance rate	60.6%	62.8%	3.7%	62.8%	>62.0%	66.2%	Yes

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2023

WATER FUND QUARTERLY REPORT

**Quarterly City Managers Report
Fund Balance Summary
Water Fund**

All Departments

For the Period Ending December 31, 2023

(000 Omitted)

Category	FY 2023 Unaudited Actual	Fiscal Year 2024 Year to Date			Fiscal Year 2024 Full Year				
		Target Budget	Actual	Actual Over / (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection for Revenues Over / (Under)	
								Adopted Budget	Target Budget
<u>REVENUES</u>									
Taxes	0	0	0	0	0	0	0	0	0
Locally Generated Non - Tax Revenues	775,864	396,729	396,729	0	865,054	865,054	865,867	813	813
Other Governments	792	1,121	1,495	374	567	941	1,495	928	554
Revenues from Other Funds of City - Net of Rate									
Stabilization Fund (I See Note 1)	32,720	0	0	0	38,204	38,204	38,204	0	0
Revenue from Other Funds of City - Rate Stabilization Fund	7,500	0	0	0	37,272	36,898	35,531	(1,741)	(1,367)
Total Revenues and Other Sources	816,876	397,850	398,224	374	941,097	941,097	941,097	0	0
Category	FY 2023 Unaudited Actual	Year to Date			Full Year				
		Target Budget	Actual	(Over) / Under Target Budget	Original Budget	Target Budget	Current Projection	Current Projection for Obligations (Over) / Under	
								Adopted Budget	Target Budget
<u>OBLIGATIONS / APPROPRIATIONS</u>									
Personal Services	164,532	82,301	82,301	0	192,464	192,464	192,464	0	0
Personal Services - Employee Benefits	133,822	93,412	93,412	0	148,176	148,176	148,176	0	0
Sub-Total Employee Compensation	298,354	175,713	175,713	0	340,640	340,640	340,640	0	0
Purchase of Services	219,834	151,651	151,651	0	257,864	257,864	257,864	0	0
Materials, Supplies and Equipment	73,548	45,998	45,998	0	94,811	94,811	94,811	0	0
Contributions, Indemnities and Taxes	7,505	4,355	4,355	0	6,510	6,510	6,510	0	0
Debt Service	199,767	133,131	133,131	0	209,772	209,772	209,772	0	0
Advances and Miscellaneous Payments	0	0	0	0	0	0	0	0	0
Payment to Other Funds - Net of Payment to Rate	34,670	0	0	0	29,100	29,100	29,100	0	0
Stabilization Fund (See Note 1)									
Payments to Other Funds -Rate Stabilization Fund	12,433	0	0	0	42,400	42,400	42,400	0	0
Total Obligations / Appropriations	846,111	510,848	510,848	0	981,097	981,097	981,097	0	0
Operating Surplus / (Deficit)	(29,235)	(112,998)	(112,624)	374	(40,000)	(40,000)	(40,000)	0	0
<u>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</u>									
Prior Year Fund Balance	0	0	0	0	0	0	0	0	0
Net Adjustments - Prior Years	29,235	0	0	0	40,000	40,000	40,000	0	0
Total Net Adjustments	29,235	0	0	0	40,000	40,000	40,000	0	0
Year End Fund Balance	0	(112,998)	(112,624)	374	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.

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

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

For the Period Ending December 31, 2023

(000 omitted)

Department	FY 2023 Unaudited Actual	Fiscal Year 2024 Year to Date			Fiscal Year 2024 Full Year				
		Target Budget	Actual	Actual Over / (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection Over / (Under)	
								Adopted Budget	Target Budget
<u>Local Non-Tax Revenues</u>									
Licenses & Inspections	0	0	0	0	38	38	38	0	0
Miscellaneous	0	0	0	0	38	38	38	0	0
Water	10,532	4,357	4,357	0	7,892	7,892	8,705	813	813
Sewer Charges to Other Municipalities	0	0	0	0	0	0	0	0	0
Water & Sewer Permits Issued by L & I	7,934	3,498	3,498	0	7,642	7,642	7,642	0	0
Miscellaneous	2,598	859	859	0	250	250	1,063	813	813
Revenue	763,829	391,628	391,628	0	854,104	854,104	854,104	0	0
Sales & Charges	706,476	365,719	365,719	0	801,604	801,604	801,604	0	0
Fire Service Connections	3,818	1,825	1,825	0	3,500	3,500	3,500	0	0
Surcharges	5,136	2,379	2,379	0	6,000	6,000	6,000	0	0
Sewer Charges to Other Municipalities	42,280	14,755	14,755	0	40,000	40,000	40,000	0	0
Miscellaneous	6,119	6,950	6,950	0	3,000	3,000	3,000	0	0
Procurement	30	0	0	0	20	20	20	0	0
Miscellaneous	30	0	0	0	20	20	20	0	0
City Treasurer	1,473	744	744	0	3,000	3,000	3,000	0	0
Interest Earnings	1,473	744	744	0	3,000	3,000	3,000	0	0
Other	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0
Total Local Non-Tax Revenue	775,864	396,729	396,729	0	865,054	865,054	865,867	813	813
<u>Other Governments</u>									
Water	792	1,121	1,495	374	567	941	1,495	928	554
State	792	567	941	374	567	941	941	374	0
Federal	0	554	554	0	0	0	554	554	554
Total Other Governments	792	1,121	1,495	374	567	941	1,495	928	554
<u>Revenue from Other Funds</u>									
Water	40,220	0	0	0	75,476	75,102	73,735	(1,741)	(1,367)
General Fund	29,002	0	0	0	34,141	34,141	34,141	0	0
Aviation Fund	3,527	0	0	0	3,663	3,663	3,663	0	0
Employee Benefit Fund	191	0	0	0	400	400	400	0	0
Rate Stabilization Fund	7,500	0	0	0	37,272	36,898	35,531	(1,741)	(1,367)
Total Revenue from Other Funds	40,220	0	0	0	75,476	75,102	73,735	(1,741)	(1,367)
Total - All Sources	816,876	397,850	398,224	374	941,097	941,097	941,097	0	0

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

Quarterly City Managers Report
Departmental Obligations Summary
Water Fund
For the Period Ending December 31, 2023

Department	FY 2023 Unaudited Actual	Fiscal Year 2024 Year to Date			Fiscal Year 2024 Full Year				
		Target Budget	Actual	Actual (Over) / Under Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection (Over) / Under	
								Adopted Budget	Target Budget
Office of Innovation & Technology	27,628,510	18,384,828	18,384,828	0	40,125,907	40,125,907	40,125,907	0	0
<i>Personal Services</i>	7,970,247	4,146,162	4,146,162	0	11,984,930	11,984,930	11,984,930	0	0
<i>Purchase of Services</i>	18,341,276	13,953,780	13,953,780	0	26,330,084	26,330,084	26,330,084	0	0
<i>Materials, Supplies & Equipment</i>	1,316,987	284,886	284,886	0	1,810,893	1,810,893	1,810,893	0	0
Managing Director	0	0	0	0	138,550	138,550	138,550	0	0
<i>Personal Services</i>	0	0	0	0	138,550	138,550	138,550	0	0
Public Property	4,612,167	5,494,744	5,494,744	0	5,494,744	5,494,744	5,494,744	0	0
<i>Purchase of Services</i>	4,612,167	5,494,744	5,494,744	0	5,494,744	5,494,744	5,494,744	0	0
Fleet Services	8,206,442	5,125,895	5,125,895	0	9,237,357	9,237,357	9,237,357	0	0
<i>Personal Services</i>	2,750,461	1,352,222	1,352,222	0	3,703,717	3,703,717	3,703,717	0	0
<i>Purchase of Services</i>	1,484,400	930,832	930,832	0	1,489,000	1,489,000	1,489,000	0	0
<i>Materials, Supplies & Equipment</i>	3,971,581	2,842,841	2,842,841	0	4,044,640	4,044,640	4,044,640	0	0
Water	452,319,517	241,567,808	241,567,808	0	536,149,875	536,149,875	536,149,875	0	0
<i>Personal Services</i>	141,029,776	70,494,926	70,494,926	0	162,051,251	162,051,251	162,051,251	0	0
<i>Purchase of Services</i>	191,377,112	128,394,642	128,394,642	0	215,261,864	215,261,864	215,261,864	0	0
<i>Materials, Supplies & Equipment</i>	66,315,745	42,178,240	42,178,240	0	86,826,760	86,826,760	86,826,760	0	0
<i>Contributions, Indemnities & Taxes</i>	6,493,930	500,000	500,000	0	510,000	510,000	510,000	0	0
<i>Payments to Other Funds-Rate Stabilization Fo</i>	0	0	0	0	0	0	0	0	0
<i>Payments to Other Funds-Water Residual Fo</i>	12,433,052	0	0	0	42,400,000	42,400,000	42,400,000	0	0
<i>Payments to Other Funds-Other</i>	34,669,902	0	0	0	29,100,000	29,100,000	29,100,000	0	0
Finance	134,834,088	97,266,622	97,266,622	0	154,176,371	154,176,371	154,176,371	0	0
<i>Personal Services - Fringe Benefits</i>	133,823,088	93,411,472	93,411,472	0	148,176,371	148,176,371	148,176,371	0	0
<i>Contributions, Indemnities & Taxes</i>	1,011,000	3,855,150	3,855,150	0	6,000,000	6,000,000	6,000,000	0	0
Revenue	14,003,372	7,040,169	7,040,169	0	18,030,838	18,030,838	18,030,838	0	0
<i>Personal Services</i>	9,255,027	4,747,367	4,747,367	0	10,791,338	10,791,338	10,791,338	0	0
<i>Purchase of Services</i>	2,847,114	1,643,415	1,643,415	0	5,154,000	5,154,000	5,154,000	0	0
<i>Materials, Supplies & Equipment</i>	1,901,231	649,387	649,387	0	2,085,500	2,085,500	2,085,500	0	0
<i>Contributions, Indemnities & Taxes</i>	0	0	0	0	0	0	0	0	0
Sinking Fund	199,767,276	133,131,465	133,131,465	0	209,771,743	209,771,743	209,771,743	0	0
<i>Debt Service</i>	199,767,276	133,131,465	133,131,465	0	209,771,743	209,771,743	209,771,743	0	0
Procurement	83,862	0	0	0	126,961	126,961	126,961	0	0
<i>Personal Services</i>	83,862	0	0	0	126,961	126,961	126,961	0	0
City Treasurer	0	104,640	104,640	0	2,650,000	2,650,000	2,650,000	0	0
<i>Purchase of Services</i>	0	104,640	104,640	0	2,650,000	2,650,000	2,650,000	0	0
Law	4,053,351	2,272,128	2,272,128	0	4,215,719	4,215,719	4,215,719	0	0
<i>Personal Services</i>	3,319,523	1,537,857	1,537,857	0	3,481,095	3,481,095	3,481,095	0	0
<i>Purchase of Services</i>	691,577	691,339	691,339	0	691,614	691,614	691,614	0	0
<i>Materials, Supplies & Equipment</i>	42,251	42,932	42,932	0	43,010	43,010	43,010	0	0
Office of Sustainability	132,874	35,000	35,000	0	182,874	182,874	182,874	0	0
<i>Personal Services</i>	85,874	0	0	0	135,874	135,874	135,874	0	0
<i>Purchase of Services</i>	47,000	35,000	35,000	0	47,000	47,000	47,000	0	0
Water, Sewer & Storm Water Rate Board	469,629	425,102	425,102	0	796,061	796,061	796,061	0	0
<i>Personal Services</i>	37,187	22,905	22,905	0	50,361	50,361	50,361	0	0
<i>Purchase of Services</i>	432,442	402,197	402,197	0	745,700	745,700	745,700	0	0
<i>Materials, Supplies & Equipment</i>	0	0	0	0	0	0	0	0	0
Total Water Fund	846,111,088	510,848,401	510,848,401	0	981,097,000	981,097,000	981,097,000	0	0
<i>Personal Services</i>	164,531,957	82,301,439	82,301,439	0	192,464,077	192,464,077	192,464,077	0	0
<i>Personal Services - Fringe Benefits</i>	133,823,088	93,411,472	93,411,472	0	148,176,371	148,176,371	148,176,371	0	0
<i>Sub-Total Employee Compensation</i>	298,355,045	175,712,911	175,712,911	0	340,640,448	340,640,448	340,640,448	0	0
<i>Purchase of Services</i>	219,833,088	151,650,589	151,650,589	0	257,864,006	257,864,006	257,864,006	0	0
<i>Materials, Supplies & Equipment</i>	73,547,795	45,998,286	45,998,286	0	94,810,803	94,810,803	94,810,803	0	0
<i>Contributions, Indemnities & Taxes</i>	7,504,930	4,355,150	4,355,150	0	6,510,000	6,510,000	6,510,000	0	0
<i>Debt Service</i>	199,767,276	133,131,465	133,131,465	0	209,771,743	209,771,743	209,771,743	0	0
<i>Payments to Other Funds</i>	47,102,954	0	0	0	71,500,000	71,500,000	71,500,000	0	0
<i>Advances and Other Miscellaneous Payments</i>	0	0	0	0	0	0	0	0	0

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

All Departments

For the Period Ending December 31, 2023

Category	Full Year Proj. Variance Better / (Worse) Than Cur. Target	Reasons / Comments
<u>Revenues</u>		
Decreased contribution from the Rate Stabilization Fund.	\$0.6 \$0.8 (\$1.4)	Variances are due to higher than anticipated revenue from other governments. Variances are due to lower than anticipated locally generated revenues. Lower requirement due to increased revenues.
Subtotal	\$0.0	
<u>Obligations / Appropriations</u>		
		No variances to report.
	\$0.0	
<u>Other Adjustments</u>		
	\$0.0	
Subtotal	\$0.0	
Total	\$0.0	

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Quarterly City Managers Report
Departmental Full Time Position Summary
Water Fund
For the Period Ending December 31, 2023

Department	FY 2023 Actual	Fiscal Year 2024 Year to Date			Fiscal Year 2024 Full Year				
		Month End		Actual (Over) / Under Target Budget	Authorized Positions			Current Projection (Over) / Under	
		Target Budget	Actual		Adopted Budget	Target Budget	Current Projection	Adopted Budget	Target Budget
Office of Innovation & Technology	94	96	96	0	136	136	136	0	0
Fleet Services	42	44	44	0	59	59	59	0	0
Water	1,991	2,000	2,000	0	2,505	2,505	2,505	0	0
Revenue	170	178	178	0	221	221	221	0	0
Procurement	0	0	0	0	2	2	2	0	0
Law	30	30	30	0	35	35	35	0	0
Water, Sewer & Stormwater Rate Board	0	1	1	0	1	1	1	0	0
Total Water Fund	2,327	2,349	2,349	0	2,959	2,959	2,959	0	0

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2023

AVIATION FUND QUARTERLY REPORT

Quarterly City Managers Report
Fund Balance Summary
Aviation Fund
All Departments
For the Period Ending December 31, 2023
(000 Omitted)

Category	FY 2023 Unaudited Actual	Fiscal Year 2024 Year to Date			Fiscal Year 2024 Full Year				
		Target Budget	Actual	Actual Over / (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection for Revenues Over / (Under)	
								Adopted Budget	Target Budget
<u>REVENUES</u>									
Taxes	0	0	0	0	0	0	0	0	0
Locally Generated Non - Tax Revenues	425,524	188,900	188,900	0	510,166	510,166	526,666	16,500	16,500
Other Governments	75,792	816	816	0	1,650	1,650	1,650	0	0
Revenues from Other Funds of City	1,299	0	0	0	1,304	1,304	1,304	0	0
Other Sources	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	502,615	189,716	189,716	0	513,120	513,120	529,620	16,500	16,500
Category	FY 2023 Unaudited Actual	Year to Date			Full Year				
		Target Budget	Actual	Actual (Over) / Under Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection for Obligations (Over) / Under	
								Adopted Budget	Target Budget
<u>OBLIGATIONS / APPROPRIATIONS</u>									
Personal Services	77,724	41,702	41,702	0	85,859	85,859	85,859	0	0
Personal Services - Employee Benefits	47,619	12,733	12,733	0	58,105	58,105	58,105	0	0
Sub-Total Employee Compensation	125,343	54,435	54,435	0	143,964	143,964	143,964	0	0
Purchase of Services	134,805	112,948	112,948	0	164,188	164,188	164,188	0	0
Materials, Supplies and Equipment	17,963	7,254	7,254	0	16,402	16,402	16,402	0	0
Contributions, Indemnities and Taxes	5,938	5,484	5,484	0	8,812	8,812	8,812	0	0
Debt Service	116,338	130,809	130,809	0	168,998	168,998	168,998	0	0
Payment to Other Funds	17,583	0	0	0	33,019	33,019	33,019	0	0
Advances and Miscellaneous Payments	0	0	0	0	0	0	0	0	0
Total Obligations / Appropriations	417,970	310,930	310,930	0	535,383	535,383	535,383	0	0
<u>Operating Surplus / (Deficit)</u>	84,645	(121,214)	(121,214)	0	(22,263)	(22,263)	(5,763)	16,500	16,500
<u>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</u>									
Prior Year Fund Balance	330,794	0	0	0	354,670	354,670	354,670	0	0
Net Adjustments - Prior Years	10,623	0	0	0	15,000	15,000	15,000	0	0
Total Net Adjustments	341,417	0	0	0	369,670	369,670	369,670	0	0
Preliminary Year End Fund Balance	426,062	(121,214)	(121,214)	0	347,407	347,407	363,907	16,500	16,500
Deferred Revenue-Airline Rates & Charges (See Note 1)	0	0	0	0	0	0	0	0	0
Year End Fund Balance	426,062	(121,214)	(121,214)	0	347,407	347,407	363,907	16,500	16,500

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
Non-Tax Revenue Summary
Aviation Fund
For the Period Ending December 31, 2023
(000 omitted)

Department	FY 2023 Unaudited Actual	Fiscal Year 2024 Year to Date			Fiscal Year 2024 Full Year				
		Target	Actual		Adopted	Target	Current	Current Projection	
		Budget	Actual	Over / (Under) Target Budget	Budget	Budget	Projection	Over / (Under) Adopted Budget	Target Budget
<u>Local Non-Tax Revenues</u>									
Fleet Services	9	0	0	0	25	25	25	0	0
<i>Sale of Vehicles</i>	9	0	0	0	25	25	25	0	0
Procurement	1	0	0	0	3	3	3	0	0
<i>Miscellaneous</i>	1	0	0	0	3	3	3	0	0
City Treasurer	10,236	6,735	6,735	0	2,500	2,500	10,000	7,500	7,500
<i>Interest Earnings</i>	10,236	6,735	6,735	0	2,500	2,500	10,000	7,500	7,500
Department of Aviation	415,142	182,143	182,143	0	507,638	507,638	516,638	9,000	9,000
<i>Concessions</i>	60,545	19,952	19,952	0	57,157	57,157	57,157	0	0
<i>Space Rentals</i>	131,568	36,045	36,045	0	161,537	161,537	161,537	0	0
<i>Landing Fees</i>	72,058	16,593	16,593	0	107,646	107,646	107,646	0	0
<i>Parking</i>	66,452	20,168	20,168	0	65,301	65,301	74,301	9,000	9,000
<i>Car Rental</i>	21,655	7,239	7,239	0	30,131	30,131	30,131	0	0
<i>Sale of Utilities</i>	5,998	639	639	0	2,613	2,613	2,613	0	0
<i>Overseas Terminal Facility Charges</i>	12	14	14	0	72	72	72	0	0
<i>International Terminal Charges</i>	28,844	5,559	5,559	0	37,516	37,516	37,516	0	0
<i>Passenger Facility Charge</i>	16,890	13,627	13,627	0	42,317	42,317	42,317	0	0
<i>Miscellaneous</i>	11,120	62,307	62,307	0	3,348	3,348	3,348	0	0
Other	136	22	22	0	0	0	0	0	0
<i>Miscellaneous</i>	136	22	22	0	0	0	0	0	0
Total Local Non-Tax Revenue	425,524	188,900	188,900	0	510,166	510,166	526,666	16,500	16,500
<u>Other Governments</u>									
Department of Aviation	75,792	816	816	0	1,650	1,650	1,650	0	0
<i>State</i>	0	0	0	0	0	0	0	0	0
<i>Federal</i>	75,792	816	816	0	1,650	1,650	1,650	0	0
Total Other Governments	75,792	816	816	0	1,650	1,650	1,650	0	0
<u>Revenue from Other Funds</u>									
Department of Aviation	1,299	0	0	0	1,304	1,304	1,304	0	0
<i>General Fund</i>	1,241	0	0	0	1,204	1,204	1,204	0	0
<i>Contribution from Bond Fund</i>	0	0	0	0	0	0	0	0	0
<i>Employee Benefits Fund</i>	58	0	0	0	100	100	100	0	0
Total Revenue from Other Funds	1,299	0	0	0	1,304	1,304	1,304	0	0
Total - All Sources	502,615	189,716	189,716	0	513,120	513,120	529,620	16,500	16,500

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Quarterly City Managers Report
Departmental Obligations Summary
Aviation Fund
For the Period Ending December 31, 2023

Department	FY 2023 Unaudited Actual	Fiscal Year 2024 Year to Date			Fiscal Year 2024 Full Year				
		Target Budget	Actual	Actual (Over) / Under Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection (Over) / Under	
								Adopted Budget	Target Budget
Office of Innovation & Technology	2,186,739	1,353,000	1,353,000	0	3,262,808	3,262,808	3,262,808	0	0
Personal Services	1,063,287	415,220	415,220	0	1,858,957	1,858,957	1,858,957	0	0
Purchase of Services	1,123,452	937,780	937,780	0	1,384,843	1,384,843	1,384,843	0	0
Materials, Supplies & Equipment	0	0	0	0	19,008	19,008	19,008	0	0
Police	17,871,122	9,067,807	9,067,807	0	19,150,584	19,150,584	19,150,584	0	0
Personal Services	17,688,912	8,922,253	8,922,253	0	18,948,984	18,948,984	18,948,984	0	0
Purchase of Services	83,810	65,554	65,554	0	88,000	88,000	88,000	0	0
Materials, Supplies & Equipment	98,400	80,000	80,000	0	113,600	113,600	113,600	0	0
Fire	9,828,995	4,747,347	4,747,347	0	10,385,119	10,385,119	10,385,119	0	0
Personal Services	9,690,275	4,641,347	4,641,347	0	10,226,399	10,226,399	10,226,399	0	0
Purchase of Services	15,000	15,000	15,000	0	15,000	15,000	15,000	0	0
Materials, Supplies & Equipment	123,720	91,000	91,000	0	124,720	124,720	124,720	0	0
Payments to Other Funds	0	0	0	0	19,000	19,000	19,000	0	0
Public Property	16,263,633	17,400,000	17,400,000	0	17,400,000	17,400,000	17,400,000	0	0
Purchase of Services	16,263,633	17,400,000	17,400,000	0	17,400,000	17,400,000	17,400,000	0	0
Fleet Services	12,748,862	3,618,969	3,618,969	0	6,405,631	6,405,631	6,405,631	0	0
Personal Services	1,211,297	648,902	648,902	0	1,590,831	1,590,831	1,590,831	0	0
Purchase of Services	452,624	297,404	297,404	0	470,400	470,400	470,400	0	0
Materials, Supplies & Equipment	11,084,941	2,672,663	2,672,663	0	4,344,400	4,344,400	4,344,400	0	0
Finance	51,561,128	13,935,410	13,935,410	0	65,417,696	65,417,696	65,417,696	0	0
Personal Services - Fringe Benefits	47,619,437	12,732,935	12,732,935	0	58,105,696	58,105,696	58,105,696	0	0
Purchase of Services	3,941,691	859,084	859,084	0	4,800,000	4,800,000	4,800,000	0	0
Contributions, Indemnities & Taxes	0	343,391	343,391	0	2,512,000	2,512,000	2,512,000	0	0
Advances and Other Miscellaneous Payments	0	0	0	0	0	0	0	0	0
Sinking Fund	116,337,517	130,809,458	130,809,458	0	168,997,540	168,997,540	168,997,540	0	0
Debt Service	116,337,517	130,809,458	130,809,458	0	168,997,540	168,997,540	168,997,540	0	0
Aviation	189,475,747	129,250,550	129,250,550	0	242,600,000	242,600,000	242,600,000	0	0
Personal Services	46,403,576	26,356,702	26,356,702	0	51,500,000	51,500,000	51,500,000	0	0
Purchase of Services	112,895,030	93,342,772	93,342,772	0	140,000,000	140,000,000	140,000,000	0	0
Materials, Supplies & Equipment	6,655,571	4,410,417	4,410,417	0	11,800,000	11,800,000	11,800,000	0	0
Contributions, Indemnities & Taxes	5,938,496	5,140,659	5,140,659	0	6,300,000	6,300,000	6,300,000	0	0
Payments to Other Funds	17,583,074	0	0	0	33,000,000	33,000,000	33,000,000	0	0
Law	1,585,475	717,365	717,365	0	1,652,749	1,652,749	1,652,749	0	0
Personal Services	1,585,475	717,365	717,365	0	1,652,749	1,652,749	1,652,749	0	0
Purchase of Services	0	0	0	0	0	0	0	0	0
Materials, Supplies & Equipment	0	0	0	0	0	0	0	0	0
Office of Sustainability	110,873	30,000	30,000	0	110,873	110,873	110,873	0	0
Personal Services	80,873	0	0	0	80,873	80,873	80,873	0	0
Purchase of Services	30,000	30,000	30,000	0	30,000	30,000	30,000	0	0
Total Aviation Fund	417,970,091	310,929,906	310,929,906	0	535,383,000	535,383,000	535,383,000	0	0
Personal Services	77,723,695	41,701,789	41,701,789	0	85,858,793	85,858,793	85,858,793	0	0
Personal Services - Fringe Benefits	47,619,437	12,732,935	12,732,935	0	58,105,696	58,105,696	58,105,696	0	0
Sub-Total Employee Compensation	125,343,132	54,434,724	54,434,724	0	143,964,489	143,964,489	143,964,489	0	0
Purchase of Services	134,805,240	112,947,594	112,947,594	0	164,188,243	164,188,243	164,188,243	0	0
Materials, Supplies & Equipment	17,962,632	7,254,080	7,254,080	0	16,401,728	16,401,728	16,401,728	0	0
Contributions, Indemnities & Taxes	5,938,496	5,484,050	5,484,050	0	8,812,000	8,812,000	8,812,000	0	0
Debt Service	116,337,517	130,809,458	130,809,458	0	168,997,540	168,997,540	168,997,540	0	0
Payments to Other Funds	17,583,074	0	0	0	33,019,000	33,019,000	33,019,000	0	0
Advances & Other Misc. Pmts.	0	0	0	0	0	0	0	0	0

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

Quarterly City Managers Report
Analysis of Projected Year-End Variances
Aviation Fund
All Departments
For the Period Ending December 31, 2023

Category	Full Year Proj. Variance Better / (Worse) Than Cur. Target	Reasons / Comments
<u>Revenues</u>		
	\$7.5	Variance is due to higher than anticipated interest earnings.
	\$9.0	Variance is due to higher than anticipated parking revenues.
Subtotal	\$16.5	
<u>Obligations / Appropriations</u>		
		No variances to report.
Subtotal	\$0.0	
Total	\$16.5	

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Quarterly City Managers Report
Departmental Full Time Position Summary
Aviation Fund
For the Period Ending December 31, 2023

Department	FY 2023 Actual	Fiscal Year 2024 Year to Date			Fiscal Year 2024 Full Year				
		Month End		Actual (Over) / Under Target Budget	Authorized Positions			Current Projection (Over) / Under	
		Target Budget	Actual		Adopted Budget	Target Budget	Current Projection	Adopted Budget	Target Budget
Office of Innovation & Technology	8	8	8	0	17	17	17	0	0
Police	124	120	120	0	153	153	153	0	0
<i>Uniformed</i>	117	113	113	0	142	142	142	0	0
<i>Civilian</i>	7	7	7	0	11	11	11	0	0
Fire	67	69	69	0	75	75	75	0	0
<i>Uniformed</i>	67	69	69	0	75	75	75	0	0
<i>Civilian</i>	0	0	0	0	0	0	0	0	0
Fleet Services	19	22	22	0	25	25	25	0	0
Aviation	616	642	642	0	840	840	840	0	0
Law	14	14	14	0	18	18	18	0	0
Total Aviation Fund	848	875	875	0	1,128	1,128	1,128	0	0

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2023

GRANTS REVENUE FUND

QUARTERLY REPORT

Unanticipated Grants

FUNDS TAKEN FROM FINANCE'S UNANTICIPATED GRANTS REVENUE FUND - FY 2024

FOR THE PERIOD OCTOBER 1, 2023 - DECEMBER 31, 2023

Dp. No.	Department	Amount	Grant Title	Source	Description
49	Sustainability	80,000.00	Eastwick Risk Mapping Grant	US Department of Homeland Security	Risk Mapping & Repetitive Loss
	Various	115,086,261	Grants Fund - Appropriation Transfer	N/A	Ordinance by City Council - Bill #23076701
Total		115,086,261			

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2023

CASH FLOW FORECAST

CASH FLOW PROJECTIONS
GENERAL FUND - FY2024

OFFICE OF THE DIRECTOR OF FINANCE

Projection as of December 31, 2023

Amounts in Millions

	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 29	March 31	April 30	May 31	June 30	Total	Accrued	Not Accrued	Estimated Revenues
REVENUES																
Real Estate Tax	9.8	2.6	7.3	10.3	6.8	36.8	48.3	81.6	475.7	127.0	19.1	10.7	836.1			836.1
Total Wage, Earnings, Net Profits	166.3	130.8	131.8	180.8	139.4	145.6	202.0	145.3	165.9	194.2	151.9	137.9	1,891.9			1891.9
Realty Transfer Tax	29.7	23.8	23.8	20.7	18.5	16.2	23.0	15.3	24.0	26.1	27.8	29.8	278.7			278.7
Sales Tax	32.8	39.9	16.1	0.0	34.5	16.1	15.6	20.6	17.3	33.3	38.3	45.0	309.5	2.8		312.3
Business Income & Receipts Tax	23.5	6.4	30.3	34.9	(8.6)	22.8	18.6	6.8	67.7	321.0	75.0	25.0	623.1			623.1
Beverage Tax	6.3	5.9	6.3	5.9	5.4	5.7	6.8	5.5	6.0	6.0	6.0	6.6	72.3			72.3
Other Taxes	(3.7)	10.8	8.5	4.4	4.5	3.7	1.8	2.9	3.3	3.8	3.0	2.7	45.6			45.6
Locally Generated Non-tax	43.1	39.8	45.6	25.4	37.2	35.1	17.9	23.0	24.9	22.6	22.9	19.3	356.9			356.9
Total Other Governments, Excluding PICA Tax	1.3	72.6	100.4	29.4	66.8	6.9	19.6	4.4	15.5	17.8	16.7	13.4	364.7	2.0		366.7
Total PICA Other Governments	50.2	56.0	53.4	54.5	48.1	51.5	67.2	59.9	57.4	81.8	74.9	48.4	703.3	0.0		703.3
Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0	390.8	0.0	0.0	0.0	0.0	25.9	416.7		40.1	456.8
Total Current Revenue	359.5	388.5	423.4	366.3	352.5	340.4	811.5	365.4	857.8	833.6	435.5	364.5	5,898.8	4.8	40.1	5943.7
Collection of prior year(s) revenue	22.2	0.0	0.0	(32.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(9.8)			
Other fund balance adjustments																
TOTAL CASH RECEIPTS	381.7	388.5	423.4	334.3	352.5	340.4	811.5	365.4	857.8	833.6	435.5	364.5	5,889.0			
EXPENSES AND OBLIGATIONS																
Payroll	107.5	159.6	164.8	150.9	160.7	210.5	143.5	179.6	199.8	181.2	247.5	187.8	2,093.5	80.0	4.4	2178.0
Employee Benefits	73.0	46.4	49.1	64.3	54.7	68.6	55.0	66.4	72.5	66.7	91.0	68.6	776.2	16.1	0.5	792.8
Pension	0.8	(4.9)	11.2	89.3	(11.2)	(3.7)	(5.3)	(0.3)	679.3	(0.6)	(0.5)	(4.6)	749.5	118.7		868.2
Purchase of Services	35.9	91.3	67.4	104.9	100.9	103.3	77.6	88.5	130.6	120.8	129.6	116.1	1,167.0	37.7	217.0	1421.7
Materials, Equipment	2.7	6.4	6.7	7.9	5.0	5.9	6.6	11.0	13.1	14.0	13.2	13.7	106.3	3.0	104.4	213.7
Contributions, Indemnities	21.2	9.7	77.1	18.5	22.5	19.6	79.1	17.2	84.5	18.0	14.7	96.7	478.7			478.7
Debt Service-Short Term	0.1	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	1.9	2.2			2.2
Debt Service-Long Term	125.7	0.0	0.0	6.3	0.0	2.6	38.7	20.4	0.2	0.2	0.2	5.1	199.4			199.4
Interfund Charges	0.4	30.6	42.3	0.0	0.0	5.9	10.0	0.0	13.7	0.0	0.0	95.0	197.8	38.3		236.2
Advances & Misc. Pmts. / Labor Obligations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	13.3	13.3	13.3	13.3	13.3	66.5			66.5
Current Year Appropriation	367.4	339.1	418.6	442.1	332.6	412.8	405.3	396.0	1,207.1	413.6	509.0	593.7	5,837.3	293.8	326.3	6457.4
Prior Yr. Expenditures against Encumbrances	45.2	58.3	22.1	22.1	15.6	9.9	17.4	15.7	12.7	6.8	4.7	5.2	235.8			
Prior Yr. Salaries & Vouchers Payable	(38.3)	22.8	(16.8)	7.5	17.5	7.9	(23.0)	21.7	0.0	0.0	0.0	2.3	1.6			
TOTAL DISBURSEMENTS	374.4	420.2	423.8	471.8	365.6	430.6	399.7	433.5	1,219.8	420.4	513.7	601.1	6,074.7			
Excess (Def) of Receipts over Disbursements	7.3	(31.7)	(0.5)	(137.5)	(13.1)	(90.2)	411.8	(68.1)	(362.1)	413.2	(78.2)	(236.7)				
Opening Balance	1,802.2	1,809.6	1,777.9	1,777.4	1,640.0	1,626.8	1,536.6	1,948.4	1,880.3	1,518.2	1,931.5	1,853.2				
TRAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
CLOSING BALANCE	1,809.6	1,777.9	1,777.4	1,640.0	1,626.8	1,536.6	1,948.4	1,880.3	1,518.2	1,931.5	1,853.2	1,616.6				

CASH FLOW PROJECTIONS
CONSOLIDATED CASH - ALL FUNDS - FY2024

OFFICE OF THE DIRECTOR OF FINANCE

Projection as of December 31, 2023

	Amounts in Millions											
	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 29	March 31	April 30	May 31	June 30
General	1,809.6	1,777.9	1,777.4	1,640.0	1,626.8	1,536.6	1,948.4	1,880.3	1,518.2	1,931.5	1,853.2	1,616.6
Grants Revenue	905.4	898.9	1,015.9	1,054.9	946.2	948.1	547.2	508.9	468.8	593.9	540.5	473.4
Community Development	(29.5)	(26.1)	(11.0)	(12.1)	(3.0)	(4.4)	(4.3)	(0.3)	(0.8)	3.3	1.4	0.0
Vehicle Rental Tax	8.5	9.3	3.1	3.7	4.4	5.0	5.5	4.7	5.3	5.9	6.5	7.1
Hospital Assessment Fund	21.3	20.3	45.2	22.0	21.5	41.8	18.4	19.9	25.8	21.7	50.6	24.7
Housing Trust Fund	86.8	113.9	114.5	114.6	116.0	116.1	116.6	114.5	112.4	110.3	108.2	106.1
Transportation Fund	6.6	12.1	16.5	20.8	15.1	13.1	20.2	18.2	16.2	14.2	12.2	6.2
Budget Stabilization Fund	65.1	65.1	107.4	107.4	107.4	107.4	107.4	107.4	107.4	107.4	107.4	107.4
Other Funds	17.5	17.4	17.2	17.2	17.1	17.2	17.6	17.4	17.2	17.0	16.8	16.6
TOTAL OPERATING FUNDS	2,891.4	2,888.9	3,086.2	2,968.5	2,851.6	2,780.9	2,776.9	2,670.9	2,270.5	2,805.1	2,696.7	2,358.0
Capital Improvement	423.9	353.1	342.4	331.3	298.7	295.0	294.9	279.9	278.6	263.6	248.6	328.6
Industrial & Commercial Dev.	10.6	10.6	10.7	10.7	10.8	10.8	10.9	10.9	10.9	11.0	11.0	11.0
TOTAL CAPITAL FUNDS	434.5	363.7	353.0	342.0	309.4	305.9	305.8	290.8	289.5	274.6	259.6	339.6
TOTAL FUND EQUITY	3,325.8	3,252.6	3,439.2	3,310.5	3,161.0	3,086.7	3,082.7	2,961.7	2,560.0	3,079.7	2,956.3	2,697.6

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING DECEMBER 31, 2023

METHODOLOGY FOR FINANCIAL REPORTING

QUARTERLY CITY MANAGERS REPORT

For the Period Ending December 31, 2023

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 Annual Comprehensive 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 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

QUARTERLY CITY MANAGERS REPORT

For the Period Ending December 31, 2023

METHODOLOGY FOR FINANCIAL REPORTING

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**:

- 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

QUARTERLY CITY MANAGERS REPORT

For the Period Ending December 31, 2023

METHODOLOGY FOR FINANCIAL REPORTING

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 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

QUARTERLY CITY MANAGERS REPORT

For the Period Ending December 31, 2023

METHODOLOGY FOR FINANCIAL REPORTING

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.