City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Budget Bureau
Office of Budget and Program Evaluation

In Cooperation with

Office of the Director of Finance

Office of the Managing Director

November 16. 2009

City of Philadelphia
QUARTERLY CITY MANAGERS REPORT
FOR THE PERIOD ENDING SEPTEMBER 30, 2009

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QUARTERLY CITY MANAGERS REPORT

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

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What is the Quarterly City Managers Report?

The Quarterly City Managers Report is a summary report on the finances and management of the City of Philadelphia. It is prepared under the direction of the Mayor's Office by the **Office of Budget and Program Evaluation**, in cooperation with the **Office of the Director of Finance** and the **Office of the Managing Director**. The report is based primarily on information provided to these agencies by City departments and agencies.

The purpose of the **Quarterly City Managers Report** is to provide the senior management of the City of Philadelphia with a clear and timely summary of the City's progress in implementing the financial and management goals of the current year of the City's Five-Year Financial Plan, both on a "Year to Date Actual" basis and on a "Forecast for Full Year" basis.

The **Quarterly City Managers Report** contains the following reports and schedules:

General Fund: The General Fund is the principal operating fund of the City of Philadelphia. (For an explanation of the City's overall financial fund structure, see "Methodology for Financial Reporting" elsewhere in this Report). The **Quarterly City Managers Report** presents an overview of General Fund revenues by major revenue source and obligations by department. Additional detail is provided regarding General Fund direct wage and salary obligations by department; General Fund purchase of service contract obligations; and General Fund overtime utilization. All reports present budget targets, year-to-date actuals and year-end forecasts.

Departmental Full Time Positions: The **Quarterly City Managers Report** includes a report on budgeted and filled full-time positions for all City departments on an All Funds basis. This report presents budget targets, year-to-date actuals and year-end forecasts.

Departmental Leave Usage and IOD Analysis: This section provides tables that show employee leave time as a percentage of the total number of days available to be worked in the quarter. Total leave usage, sick leave usage, and days lost to worker injury are analyzed separately.

Departmental Service Delivery Report: This report includes both quantitative measurements of departmental service levels and qualitative measurements of performance. This report compares service levels year-to-date with original departmental projections and year-end forecasts with original projections and the actual level of service in the prior year.

Water Fund and Aviation Fund: The Water Fund is the fund in which activities related to the City's water supply and wastewater disposal are reported. The Aviation Fund is the fund in which activities related to the operation of the Philadelphia International Airport and the Northeast Philadelphia Airport are reported. The **Quarterly City Managers Report** presents a quarterly overview of Water and Aviation Fund revenues by major revenue source and obligations by department at the end of the quarters concluding in September, December, March and June. All reports present budget targets, year-to-date actuals and year-end forecasts.

Grants Revenue Fund - Unanticipated Grants: A listing is included, of all unanticipated grants received and recorded in the City's Grants Revenue Fund during the preceding three months.

Cash Flow Forecast: Most financial reporting in the **Quarterly City Managers Report** is presented on a modified accrual basis, consistent with the City's accounting methodology. Under the City's modified accrual accounting rules, some revenues are reported on an accrual rather than a cash basis and obligations are recorded when encumbered or expended. To enable the reader to assess the City's actual current and projected year-end cash position, the City Managers Report also presents a cash flow forecast for the fiscal year. Actual cash results are presented for all months of the fiscal year for which cash receipt and disbursement activity has been recorded, and a projection is made for the balance of the fiscal year.

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QUARTERLY CITY MANAGERS REPORT
FOR THE PERIOD ENDING September 30, 2009

Introduction

This Quarterly City Manager's Report (QCMR) for the first quarter FY2010 projects that the General Fund will end FY2010 with a fund balance of negative $31 million. We estimate $75.7 million in anticipated negative adjustments and $44.7 million in anticipated positive adjustments based on trends and information through October 30, 2009.

Economic Context

The national and world economies have begun to show signs of economic growth over the last month. On October 29, 2009 the US Bureau of Economic Analysis announced that 3rd Quarter Gross Domestic Product was 3.5% greater than the prior quarter, signaling to many economists and observers that the longest economic contraction in the US in over 60 years was coming to an end. In spite of this welcome news, the job situation has yet to improve: on November 6, the US Bureau of Labor Statistics announced that US unemployment had risen to 10.2%, the highest level of unemployment in the US since 1983. The consumer and residential real estate sectors have improved recently, but continue to display weakness when compared to levels experienced as recently as two years ago.

This weak, but improving, economic context continues to impact the Philadelphia economy and the City of Philadelphia's revenues. Real Estate Transfer taxes have shown sizable improvement as the national housing market has stabilized, while Wage Taxes have shown some unanticipated weakness in the face of continued national job losses and weak growth in wages. Finally, we remain optimistic that as funds from the American Recovery and Reinvestment Act become available they will be spent quickly and provide a much-needed economic boost to the local economy.

Negative Adjustments

There have been a number of developments over the first four months of FY10 that will, in all likelihood, reduce revenues or increase expenditures for the year. These negative adjustments total $75.7 million for the year and are as follows:

Current Weakness in Wage Tax Collections – Wage tax receipts through October 2009 are 3% below budget for FY10. The weakness was particularly evident in receipts received Between July 1st and September 30th. While receipts improved in October, we are now projecting that wage tax collections will fall short of budget by approximately $50 million in FY2010. It is unclear what factors have contributed to this weakness, although we believe that the absence of a state budget during the summer prompted many employers dependent on state funding to take actions that resulted in lower wages and fewer employees and lower wage tax remittances to the City.

Department of Human Services Needs Based Budget Gap – Every year the City's Department of Human Services develops a Needs-Based Plan and Budget for Children and Youth Services, in conjunction with the First Judicial District, which it then submits to the Commonwealth of Pennsylvania's Department of Public Welfare for funding. For FY10 the Commonwealth has provided $5 million less in funding than was anticipated in the Needs Based Plan and Budget adopted by the City and included in the FY10 budget.

Loss of State Police on Patrol Grant – The FY10 Budget also assumed that the Commonwealth would provide $10 million in grant funds to maintain staffing levels for the Philadelphia Police Department. These grant funds were not included in the final budget adopted by the Commonwealth, requiring the General Fund to absorb the $10 million loss in funding so that police sworn strength can be maintained at current levels. This loss will impact the City in FY10.

Current Police Spending Trends – Police Department expenditures through the four months of the FY10 Fiscal Year suggests that the Department will exceed its FY10 budget by approximately $4 million. While this amount represents less than 1% of the total Police Department budget, the modest size of the City's FY10 budgeted fund balance ($2.9 million) underscores the need to monitor small variations in spending from the adopted budget.

Loss of Fee Revenue for Medical Evaluation Unit – The FY10 budget included approximately $500,000 in anticipated fee revenue from the City performing medical evaluations for new City employees. We do not anticipate any revenue being realized from this source in FY10.

Recovery Office Funding – To augment the City Recovery Office's efforts to monitor and report on the City's use of American Recovery and Reinvestment Act (ARRA) funds, $175,000 has been included to hire at least one dedicated staff member to assist the Recovery Officer for the balance of FY10, to purchase approximately 40 licenses for monitoring and reporting software, and to provide resources to conduct pre-audit reviews of ARRA grants received by the City.

Increased Division of Technology Operating Expenditures – The City's Chief Information Officer has identified a number of significant operating issues that will require $5 million in additional funding for the Division of Technology for the remainder of FY10. Primary among those issues is a critical need to purchase equipment to maintain the operability of the City's network and as well as a need to fund a series of hardware and software maintenance contracts that do not have sufficient funding in the FY10 budget. The Budget Office and DOT are currently preparing a transfer ordinance to submit to City Council to address these issues.

Increase in PICA Debt Service – The Pennsylvania Intergovernmental Cooperation Authority (PICA) will incur additional debt service costs of $2.5 million annually beginning in FY10, which will reduce the amount of Wage Tax receipts the City will receive from the PICA Wage Tax account. PICA will incur those additional costs as a result of the disruption in the municipal bond market.

Shortfall in Recycling Revenue – Revenue from the sale of recycled materials has diminished in FY10 by approximately $1.5 million due to the falloff in recyclable materials collected, which we believe is a consequence of the current economic recession. We expect that we will continue to experience reduced revenue from recyclable materials until the economy starts to strengthen.

Additional Negative Risks

In addition to the list of potential negative adjustments listed above there are two areas that carry additional financial risk to the City for FY10 and beyond. The City is currently in arbitration with the Philadelphia Fraternal Order of Police Lodge #5 (the FOP) and Local 22 of the International Association of Fire Fighters (the IAFF). New contracts for employees represented by the American Federation of State, County, and Municipal Employees, District Council 33 and District Council 47 will also be subject to negotiation over the coming months. While we still anticipate awards and agreements that are consistent with the five year plan, it is not certain these contract arbitration processes and negotiations will result in awards or contracts that reflect the wage and benefit cost assumptions that were included in the Five-Year Financial Plan for FY10-FY14. If awards or contracts are greater than what was anticipated in the FY10-FY14 FYP, fund balances will be negatively affected over the FYP, which would require expenditure adjustments and potential service reductions to ensure a balanced FYP. In addition, the City has anticipated sizable revenues from collection of delinquent taxes in FY10; if these assumptions are not realized this will also negatively affect the FY2010 fund balance.

Positive Adjustments

We have also experienced a number of positive developments over the first four months of FY10 which have helped to offset the negative adjustments detailed above: these positive adjustments total $44.7 million and are as follows:

Increase in Real Estate Transfer Tax Receipts – Through the first four months of the fiscal year Real Estate Transfer Taxes (RTT) have outperformed budget substantially. Our current estimate is that RTT will exceed the FY10 budget by $20 million this year if current trends continue for the remaining 8 months of the year. This appears to be a permanent change in the tax base. We remain concerned, however, that the Philadelphia housing market may experience a substantial drop in prices this year, which would affect these new estimates of RTT. In addition, we believe that the Federal first time home buyer's tax credit of $8,000 may have inflated sales for the last four months.

Increase in Business Privilege Tax Base – Business Privilege Tax (BPT) receipts for FY09 were $20 million higher than the estimate included in the FY10-FY14 FYP, suggesting that an adjustment to the base for this revenue is in order. Consequently, we have adjusted the base for BPT revenues for FY10.

Stadium debt service savings – We are estimating that we will save approximately $4.7 million in debt service associated with the outstanding debt for Lincoln Financial Field and Citizen's Bank Park due to the elimination of a litigation reserve no longer needed.

The aggregate of these changes results in a negative estimated fund balance for the General Fund for FY10 of about $31 million.

Next Steps

The Budget Office recently issued instructions for preparing FY11 budget requests to departments and agencies receiving General Fund support. Those instructions require departments to array proposals and recommendations for reducing their General Fund support by 7.5% for FY11 and for the Five-Year Plan for FY11-FY15. While we do not know at this point which of these proposals will have to be implemented, it is clear that many of them will have to be implemented. We expect to present this proposal for the FY11 budget and the FY11-FY15 Five-Year Plan to the City Council by late January or early February 2010. In addition, we will continue to closely examine every hire, contract and revenue opportunity in order to close FY10's projected gap.

Stephen J. Agostini
Budget Director
Office of Budget and Program Evaluation
Office of the Director of Finance
City of Philadelphia
November 16, 2009

TABLE FB-1

QUARTERLY CITY MANAGERS REPORT
FUND BALANCE SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30 2009

(000 Omitted)

Category	FY 09 Actual	FISCAL YEAR 2010 — YEAR TO DATE: Target Budget Plan	YEAR TO DATE: Actual	YEAR TO DATE: Actual Over (Under) Target Budget	FULL YEAR: Adopted Budget	FULL YEAR: Target Budget	FULL YEAR: Current Projection	Current Projection for Revenues Over (Under): Adopt. Budget	Current Projection for Revenues Over (Under): Target Budget
REVENUES									
Taxes	2,252,818	414,218	398,069	(16,149)	2,339,328	2,346,469	2,345,469	6,141	(1,000)
Locally Generated Non - Tax Revenues	256,289	58,457	54,824	(3,633)	275,972	258,728	256,728	(19,244)	(2,000)
Revenues from Other Governments	715,698	260,430	111,294	(149,136)	873,897	838,897	866,897	(7,000)	28,000
Other Govts. - PICA City Account (1)	277,738	55,065	51,053	(4,012)	297,239	297,239	285,739	(11,500)	(11,500)
Sub-Total Other Governments	993,436	315,495	162,347	(153,148)	1,171,136	1,136,136	1,152,636	(18,500)	16,500
Revenues from Other Funds of City	135,338	0	0	0	28,134	28,134	28,134	0	0
Other Sources	0	0	0	0	0	0	0	0	0
Total Revenue and Other Sources	3,637,881	788,170	615,240	(172,930)	3,814,570	3,769,467	3,782,967	(31,603)	13,500

Category	FY 09 Actual	YEAR TO DATE: Target Budget Plan	YEAR TO DATE: Actual	YEAR TO DATE: Actual (Over) Under Target Budget	FULL YEAR: Adopted Budget	FULL YEAR: Target Budget	FULL YEAR: Current Projection	Current Projection for Obligations (Over) Under: Adopt. Budget	Current Projection for Obligations (Over) Under: Target Budget
OBLIGATIONS / APPROPRIATIONS									
Personal Services	1,406,267	305,904	305,750	154	1,358,423	1,357,500	1,361,500	(3,077)	(4,000)
Personal Services - Employee Benefits	973,223	139,498	139,498	0	812,775	830,681	830,681	(17,906)	0
Sub-Total Employee Compensation	2,379,490	445,402	445,247	154	2,171,198	2,188,181	2,192,181	(20,983)	(4,000)
Purchase of Services	1,174,246	803,125	805,036	(1,911)	1,149,555	1,141,619	1,141,919	7,636	(300)
Materials, Supplies and Equipment	82,708	22,396	24,110	(1,714)	78,322	73,696	73,696	4,626	0
Contributions, Indemnities and Taxes	130,009	38,378	37,389	989	117,874	117,874	117,874	0	0
Debt Service	100,877	38,202	38,202	0	121,867	121,867	121,867	0	0
Payments to Other Funds	25,306	539	539	0	30,012	28,512	28,512	1,500	0
Advances & Miscellaneous Payments	22,653	24,172	24,172	0	25,000	25,000	25,000	0	0
Total Obligations / Appropriations	3,915,288	1,372,213	1,374,696	(2,482)	3,693,829	3,696,750	3,701,050	(7,221)	(4,300)
Operating Surplus (Deficit)	(277,407)	(584,043)	(759,456)	(175,412)	120,741	72,717	81,917	(38,824)	9,200
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS									
Net Adjustments - Prior Years Fund for Contingencies	20,695			0	24,500	24,500	24,500	0	0
Operating Surplus/(Deficit) & Prior Year Adj.	(256,712)	(584,043)	(759,456)	(175,412)	145,241	97,217	106,417	(38,824)	9,200
Prior Year Fund Balance	119,524			0	(59,979)	(137,188)	(137,188)	(77,209)	0
Year End Fund Balance	(137,188)	(584,043)	(759,456)	(175,412)	85,262	(39,971)	(30,771)	(116,033)	9,200

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

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

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

GENERAL FUND

REVENUES

Summary Table R-1

Analysis of Tax Revenue
QUARTERLY CITY MANAGERS REPORT
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Amounts in Millions

Tax	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons/ Comments
City Wage Tax		($41.0)		**FY 2009 Base** FY 2009 Estimated Actual : $1,127.3 FY 2009 Actual: $1,117.0 **Decrease: ($10.3)** **FY 2009 to FY 2010 Base Growth Rate:** 5/09 Estimated Growth Rate: 2.5% Current Estimated Growth Rate: 0% **FY 2009 Tax Rate: Res.: 2.48% City , 1.5% PICA : Non-Res.: 3.5392% City** **FY 2010 Tax Rate: Res.: 2.4296 City , 1.5% PICA : Non-Res.: 3.4997% City** The rate reductions are effective July 1
Real Estate Tax				**FY 2009 Base** FY 2009 Estimated Actual : $404.8 FY 2009 Actual: $400.1 **Decrease: ($4.7)** **FY 2009 to FY 2010 Base Growth Rate:** 5/09 Estimated Growth Rate: 3.0% Current Estimated Growth Rate: 1.5% **FY 2009 Tax Rate: 33.05 mills City plus 49.59 mills School District Total 82.64 mills** **FY 2010 Tax Rate: 33.05 mills City plus 49.59 mills School District Total 82.64 mills**
Business Privilege Tax	$20.0			**FY 2009 Base** FY 2009 Estimated Actual : $365.7 FY 2009 Actual: $386.0 **Increase: $20.3** **FY 2009 to FY 2010 Base Growth Rate:** 5/09 Estimated Growth Rate: (5%) Current Estimated Growth Rate: (5%) **FY 2009 Tax Rate: 1.415 mills on gross receipts and 6.45% of net income** **FY 2010 Tax Rate: 1.415 mills on gross receipts and 6.45% of net income**
Sales Tax				**FY 2009 Base** FY 2009 Estimated Actual : $128.0 FY 2009 Actual: $128.2 **Increase: $.2** **FY 2009 to FY 2010 Base Growth Rate:** 5/09 Estimated Growth Rate: (5%) Current Estimated Growth Rate: (5%) **FY 2009 Tax Rate: 1%** **FY 2010 Tax Rate: 2% effective October 8, 2009.**
Real Estate Transfer Tax	$20.0			**FY 2009 Base** FY 2009 Estimated Actual : $110.6 FY 2009 Actual: $115.1 **Increase: $4.5** **FY 2009 to FY 2010 Base Growth Rate:** 5/09 Estimated Growth Rate: (24%) Current Estimated Growth Rate: 0% **FY 2009 Tax Rate: 3%** **FY 2010 Tax Rate: 3%**
Other Taxes				
Total Variance From TB Plan	$40.0	($41.0)	($1.0)	
Difference between FY 2010 Adopted Budget and Target Budget Plan.	$7.1	$0.0		
Total Variance From Budget	$47.1	($41.0)	$6.1	

TABLE R-2

QUARTERLY CITY MANAGERS REPORT
TAX REVENUE SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

(000 Omitted)

Category	FY 09 Actual	FISCAL YEAR 2010 - YEAR TO DATE - Target Budget	Actual	Actual Over (Under) Target Budget	FULL YEAR - Adopted Budget	Target Budget	Budget Bureau Projection	Bud. Bur. Projection Over (Under) - Budget	Target Budget
TAX REVENUES									
Wage & Earnings									
Current	1,105,871	281,230	268,387	(12,843)	1,133,993	1,133,993	1,092,993	(41,000)	(41,000)
Prior	11,170	4,944	2,153	(2,791)	12,000	24,000	24,000	12,000	0
Total	1,117,041	286,174	270,540	(15,634)	1,145,993	1,157,993	1,116,993	(29,000)	(41,000)
Real Property									
Current	365,637	10,010	8,801	(1,209)	378,242	370,742	370,742	(7,500)	0
Prior	34,420	10,668	9,201	(1,467)	42,000	42,000	42,000	0	0
Total	400,057	20,678	18,002	(2,676)	420,242	412,742	412,742	(7,500)	0
Business Privilege									
Current	367,074	10,358	13,711	3,353	323,688	323,688	349,688	26,000	26,000
Prior	18,916	9,933	7,974	(1,959)	25,000	33,000	27,000	2,000	(6,000)
Total	385,990	20,291	21,685	1,394	348,688	356,688	376,688	28,000	20,000
Sales									
Current & Prior	128,232	34,233	31,762	(2,471)	234,660	215,301	215,301	(19,359)	0
Total	128,232	34,233	31,762	(2,471)	234,660	215,301	215,301	(19,359)	0
Real Estate Transfer									
Current & Prior	115,133	27,097	30,430	3,333	84,745	94,745	114,745	30,000	20,000
Total	115,133	27,097	30,430	3,333	84,745	94,745	114,745	30,000	20,000
Net Profits	12,199	1,654	1,183	(471)	12,381	14,381	14,381	2,000	0
Parking	70,381	17,045	17,957	912	70,725	70,725	70,725	0	0
Amusement	21,379	6,017	5,641	(376)	18,894	20,894	20,894	2,000	0
Other	2,406	1,029	869	(160)	3,000	3,000	3,000	0	0
TOTAL TAX REVENUE	2,252,818	414,218	398,069	(16,149)	2,339,328	2,346,469	2,345,469	6,141	(1,000)
Analysis of City/PICA Wage, Earnings and Net Profits Tax									
City Wage & Earnings Tax	1,117,041	286,174	270,540	(15,634)	1,145,993	1,157,993	1,116,993	(29,000)	(41,000)
PICA Wage & Earnings Tax	340,401	87,416	82,381	(5,035)	352,482	352,482	343,482	(9,000)	(9,000)
Total Wage & Earnings Tax	1,457,442	373,590	352,921	(20,669)	1,498,475	1,510,475	1,460,475	(38,000)	(50,000)
City Net Profits Tax	12,199	1,654	1,183	(471)	12,381	14,381	14,381	2,000	0
PICA Net Profits Tax	8,136	965	173	(792)	8,392	8,392	8,392	0	0
Total Net Profits Tax	20,335	2,619	1,356	(1,263)	20,773	22,773	22,773	2,000	0
PICA Wage & Earnings Tax	340,401	87,416	82,381	(5,035)	352,482	352,482	343,482	(9,000)	(9,000)
PICA Net Profits Tax	8,136	965	173	(792)	8,392	8,392	8,392	0	0
Total PICA Wage, Earnings & Net	348,537	88,381	82,554	(5,827)	360,874	360,874	351,874	(9,000)	(9,000)
less: PICA Net Debt Service	70,799	0	0	0	63,635	63,635	66,135	2,500	2,500
equals: PICA City Account	277,738	88,381	82,554	(5,827)	297,239	297,239	285,739	(11,500)	(11,500)

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 SEPTEMBER 30, 2009

Amounts in Millions

Non-Tax Revenue	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons/ Comments
Public Health		($0.5)		Loss of Medical Evaluation unit fees
Streets		($1.5)		Recycling revenue lower than budgeted
Police		($10.0)		Police on Patroll grant lower than budgeted
Pica City Acccount		($11.5)		Reduction in wage tax collection and increased debt service.
Human Services	$38.0			Prior year child welfare payments not received in FY2009.
Total Variance From TB Plan	$38.0	($23.5)	$14.5	
Difference between FY 2010 Adopted Budget and Target Budget Plan.		($52.3)		
Total Variance From Budget	$38.0	($75.8)	($37.8)	

Other Revenue Sources and Adjustments	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons/ Comments
Net Revenue from Other Funds				
Net Adjustments - Prior Years				
TOTAL OTHER SOURCES	$0.0	$0.0	$0.0	

TABLE R-4

QUARTERLY CITY MANAGERS REPORT
NON - TAX REVENUE SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

(000 omitted)

		FISCAL YEAR 2010							
		YEAR TO DATE			FULL YEAR				
Category	FY 09 Actual	Target Budget	Actual	Actual Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection Over (Under) Budget	Current Projection Over (Under) Target Budget
LOCAL NON - TAX REVENUES									
Office of Technology	19,012	4,275	4,154	(121)	16,910	16,910	16,910	0	0
Cable TV Franchise Fees	16,972	4,000	4,154	154	15,800	15,800	15,800	0	0
Telephone Commissions	1,723	250	0	(250)	1,000	1,000	1,000	0	0
Other	317	25	0	(25)	110	110	110	0	0
Police	4,453	1,192	941	(251)	4,770	4,770	4,770	0	0
Streets	5,757	2,142	1,351	(791)	16,918	13,918	12,418	(4,500)	(1,500)
San. Collection Fee-PHA	1,843	375	303	(72)	1,350	1,350	1,350	0	0
Survey Charges	834	442	396	(46)	1,770	1,770	1,770	0	0
Recycling Revenue	1,075	375	0	(375)	3,000	3,000	1,500	(1,500)	(1,500)
Commercial Property Collection Fee	0	0	3	3	7,000	4,000	4,000	(3,000)	
Other	2,005	950	649	(301)	3,798	3,798	3,798	0	0
Fire	29,610	9,100	8,527	(573)	37,200	37,200	37,200	0	0
Emergency Medical Service Fees	28,848	9,025	8,306	(719)	36,900	36,900	36,900	0	0
Other	762	75	221	146	300	300	300	0	0
Public Health (1)	11,481	3,145	3,180	35	12,582	12,582	12,082	(500)	(500)
Recreation	3,438	50	51	1	194	194	194	0	0
Luxury Box Revenue	3,000	0	0	0	0	0	0	0	0
Other	438	50	51	1	194	194	194	0	0
Public Property	12,542	1,225	608	(617)	14,358	9,358	9,358	(5,000)	0
PATCO. Lease Payment	2,983	0	0	0	3,158	3,158	3,158	0	0
Rent from Real Estate	580	150	139	(11)	600	600	600	0	0
Sale/Lease of Capital Assets	7,132	500	169	(331)	7,500	2,500	2,500	(5,000)	0
Other	1,847	575	300	(275)	3,100	3,100	3,100	0	0
Human Services (1)	5,324	1,125	1,460	335	4,500	4,500	4,500	0	0
Licenses & Inspections	40,711	9,098	8,971	(127)	51,893	45,393	45,393	(6,500)	0
Records	12,515	4,375	4,001	(374)	17,990	17,990	17,990	0	0
Recording of Legal Instruments	7,217	2,500	2,551	51	10,000	10,000	10,000	0	0
Other	5,298	1,875	1,450	(425)	7,990	7,990	7,990	0	0
Finance	35,271	3,120	3,644	524	12,487	12,517	12,517	30	0
Burglar Alarm Fees & Licenses	4,213	1,144	1,212	68	4,577	4,577	4,577	0	0
Solid Waste Code Violations (SWEEP)	2,914	717	741	24	2,870	2,870	2,870	0	0
Employee Health Benefit Charges	2,797	522	742	220	2,090	2,090	2,090	0	0
PGW loan repayment	22,500	0	0	0	0	0	0	0	0
Other	2,847	737	949	212	2,950	2,980	2,980	30	0
Revenue	3,517	125	192	67	3,060	3,060	3,060	0	0
Non-Profit Contribution Program	2,046	0	0	0	2,610	2,610	2,610	0	0
Other	1,471	125	192	67	450	450	450	0	0
City Treasurer	11,515	1,350	434	(916)	11,600	11,826	11,826	226	0
Interest Earnings	11,145	1,200	211	(989)	11,000	11,226	11,226	226	0
Other	370	150	223	73	600	600	600	0	0
Clerk of Quarter Sessions	6,771	1,775	1,309	(466)	8,025	8,025	8,025	0	0
Register of Wills	3,663	1,025	912	(113)	4,194	4,194	4,194	0	0
Sheriff	7,930	2,605	2,812	207	10,550	10,550	10,550	0	0
First Judicial District	29,482	8,455	7,304	(1,151)	35,050	35,050	35,050	0	0
Court Costs, Fees and Charges	17,010	5,000	4,648	(352)	20,500	20,500	20,500	0	0
Code Violation Fines	2,482	775	351	(424)	3,250	3,250	3,250	0	0
Moving Violation Fines (Traffic Court)	9,388	2,455	2,265	(190)	10,250	10,250	10,250	0	0
Other	602	225	40	(185)	1,050	1,050	1,050	0	0
All Other	13,297	4,275	4,973	698	13,691	10,691	10,691	(3,000)	0
TOTAL LOCAL NON - TAX REVENUE	256,289	58,457	54,824	(3,633)	275,972	258,728	256,728	(19,244)	(2,000)

(1) See Table R-5 for detail.

TABLE R-4

QUARTERLY CITY MANAGERS REPORT
NON - TAX REVENUE SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

(000 omitted)

Category	FY 09 Actual	FY 2010 Year to Date: Target Budget	FY 2010 Year to Date: Actual	FY 2010 Year to Date: Actual Over (Under) Target Budget	FY 2010 Full Year: Adopted Budget	FY 2010 Full Year: Target Budget	FY 2010 Full Year: Current Projection	Current Projection Over (Under): Budget	Current Projection Over (Under): Target Budget
OTHER GOVERNMENTS									
PICA City Account (1)	**277,738**	**55,065**	**51,053**	**(4,012)**	**297,239**	**297,239**	**285,739**	**(11,500)**	**(11,500)**
Police	**5,795**	**0**	**0**	**0**	**17,260**	**17,260**	**7,260**	**(10,000)**	**(10,000)**
State Reimbursement-Police Training	2,045	0	0	0	2,350	2,350	2,350	0	0
State Reimbursement-Police on Patrol	3,750	0	0	0	14,910	14,910	4,910	(10,000)	(10,000)
Public Health (2)	**53,141**	**14,733**	**4,939**	**(9,794)**	**58,934**	**58,934**	**58,934**	**0**	**0**
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
Human Services (2)	**501,184**	**132,750**	**0**	**(132,750)**	**546,792**	**531,792**	**569,792**	**23,000**	**38,000**
Finance	**61,240**	**101,640**	**102,423**	**783**	**148,779**	**148,779**	**148,779**	**0**	**0**
State Pension Fund Aid (Act 205)	59,559	58,000	59,194	1,194	60,000	60,000	60,000	0	0
State Wage Tax Relief Funding	0	43,135	43,135	0	86,725	86,725	86,725	0	0
State Police Fines	999	250	0	(250)	1,000	1,000	1,000	0	0
Other	682	255	94	(161)	1,054	1,054	1,054	0	0
Revenue	**29,075**	**7,500**	**3,718**	**(3,782)**	**30,007**	**30,007**	**30,007**	**0**	**0**
Parking Violation Fines (Net PPA)	29,065	7,500	3,718	(3,782)	30,000	30,000	30,000	0	0
Other	10	0	0	0	7	7	7	0	0
City Treasurer	**4,811**	**0**	**0**	**0**	**5,475**	**5,475**	**5,475**	**0**	**0**
Retail Liquor License	1,070	0	0	0	1,200	1,200	1,200	0	0
State Utility Tax Refund	3,741	0	0	0	4,275	4,275	4,275	0	0
Commerce-Convention Center Offset	**24,171**	**3,207**	**0**	**(3,207)**	**23,207**	**3,207**	**3,207**	**(20,000)**	**0**
First Judicial District	**16,159**	**0**	**0**	**0**	**16,565**	**16,565**	**16,565**	**0**	**0**
State Reimbursement-Intensive Probation	5,421	0	0	0	6,175	6,175	6,175	0	0
State Reimbursement-County Court Costs	9,945	0	0	0	10,075	10,075	10,075	0	0
Other	793	0	0	0	315	315	315	0	0
All Other	**2,122**	**600**	**214**	**(386)**	**8,878**	**8,878**	**8,878**	**0**	**0**
TOTAL OTHER GOVERNMENTS	**993,436**	**315,495**	**162,347**	**(153,148)**	**1,171,136**	**1,136,136**	**1,152,636**	**(18,500)**	**16,500**

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

(2) See Table R-5 for detail.

Summary Table R-5

QUARTERLY CITY MANAGERS REPORT
Summary of Revenue
Dept. of Human Services/Dept. of Public Health
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009
(000 omitted)

AGENCY AND REVENUE SOURCE	FY09 Actual	FY 10 Adopted Budget	FY 10 Target Budget	FY 10 Current Estimate	Increase/ (Decrease) vs Target
PUBLIC HEALTH					
Local Non-Tax Revenue:					
Payments for Patient Care	9,054	9,376	9,376	9,376	0
Pharmacy Fees	1,759	1,686	1,686	1,686	0
Other	668	1,520	1,520	1,020	(500)
Sub-Total Local Non-Tax	**11,481**	**12,582**	**12,582**	**12,082**	**(500)**
Revenue from Other Governments:					
State:					
County Health (1)	11,964	11,500	11,500	11,500	0
Medical Assistance-Outpatient (Health Centers)	2,196	7,058	7,058	7,058	0
Medical Assistance-Nursing Home	14,559	16,384	16,384	16,384	0
Medical Assistance-Other	46	51	51	51	0
Federal:					
Medicare-Outpatient (Health Centers)	2,454	1,597	1,597	1,597	0
Medicare-Home Care (Nursing Home)	1,408	1,700	1,700	1,700	0
Medical Assistance-Outpatient (Health Centers)	2,721	3,042	3,042	3,042	0
Medical Assistance-Nursing Home	17,715	17,523	17,523	17,523	0
Medical Assistance-Other	18	30	30	30	0
Summer Food Inspection	60	49	49	49	0
Sub-Total Other Governments	**53,141**	**58,934**	**58,934**	**58,934**	**0**
TOTAL, PUBLIC HEALTH	**64,622**	**71,516**	**71,516**	**71,016**	**(500)**
HUMAN SERVICES					
Local Non-Tax Revenue:					
Payments for Child Care - S.S.I.	5,096	4,000	4,000	4,000	0
Other	228	500	500	500	0
Sub-Total Local Non-Tax	**5,324**	**4,500**	**4,500**	**4,500**	**0**
Revenue from Other Governments:					
State:					
Act 148 Reimbursement (Children & Youth/Juv. Just.) (1)	398,672	370,400	405,330	405,330	0
TANF Transition	2,309	0	0	0	0
Other		0	0	0	0
Federal:					
Title IV-B Reimbursement (C.& Y./Juv. Just.) (1)	2,735	0	0	0	0
T.A.N.F.	41,257	30,205	30,205	30,205	0
Title IV-E Reimbursement	56,211	146,187	96,257	91,257	(5,000)
Title IV-E Reimbursement prior year adjustment	0	0	0	43,000	43,000
Sub-Total Other Governments	**501,184**	**546,792**	**531,792**	**569,792**	**38,000**
TOTAL, HUMAN SERVICES	**506,508**	**551,292**	**536,292**	**574,292**	**38,000**

(1) Title IV-B funds are provided to the State by the Federal Government and are included in the State's Act 148 grant to the City.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

GENERAL FUND

OBLIGATIONS

Table O-1
Analysis of Forecast Year-End Departmental Obligations
QUARTERLY CITY MANAGERS REPORT
GENERAL FUND
FOR THE PERIOD ENDING SEPTEMBER 30, 2009

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 2010 for FY 2010 Reasons/Comments
Division Of Technology		($5.0)		Infrastructure and maintenance upgrades.
Police		($4.0)		Increased overtime.
Sinking Fund Commission	$4.7			Stadium litigation reserve no longer needed.
TOTAL VARIANCE FROM TARGET BUDGET PLAN	$4.7	($9.0)	($4.3)	
Difference between FY2010 Adopted Budget and FY2010 Current Target Budget Plan Obligations	$0.00	($2.9)	($2.9)	
	Forecast Better Than Budget	Forecast Worse Than Budget	Net Variance From Budget	
TOTAL VARIANCE FROM BUDGET	$4.70	($11.90)	($7.2)	

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 SEPTEMBER 30, 2009

DEPARTMENT	FY 09 ACTUAL	FISCAL YEAR 2010 – YEAR TO DATE: TARGET BUDGET PLAN	YEAR TO DATE: ACTUAL	YEAR TO DATE: ACTUAL (OVER) UNDER TARGET BUDGET	FULL YEAR: ORIGINAL ADOPTED BUDGET	FULL YEAR: TARGET BUDGET	FULL YEAR: CURRENT PROJECTION	CURRENT PROJECTION (OVER) UNDER: ADOPTED BUDGET	CURRENT PROJECTION (OVER) UNDER: TARGET
Art Museum Subsidy	3,000,000	2,300,000	2,300,000	0	2,300,000	2,300,000	2,300,000	0	0
Atwater Kent Museum	275,971	99,658	99,658	0	248,630	248,630	248,630	0	0
Auditing (City Controller's Office)	7,882,426	1,845,947	1,729,397	116,550	7,424,923	7,291,566	7,291,566	133,357	0
Board of Building Standards	91,372	13,425	13,425	0	71,601	71,601	71,601	0	0
Board of Ethics	763,116	147,999	147,999	0	810,000	810,000	810,000	0	0
Board of L & I Review	206,741	25,412	25,412	0	155,721	155,721	155,721	0	0
Board of Revision of Taxes	8,788,727	1,765,781	1,765,781	0	7,816,024	7,816,024	7,816,024	0	0
Camp William Penn	98,219	70,657	70,657	0	100,000	100,000	100,000	0	0
Capital Program Office	2,931,111	0	0	0	0	0	0	0	0
City Commissioners (Election Board)	9,717,011	2,574,615	2,574,615	0	8,794,177	8,794,177	8,794,177	0	0
City Council	14,546,172	4,012,243	3,036,715	975,528	16,048,973	16,048,973	16,048,973	0	0
City Planning Commission	3,053,618	685,983	685,983	0	2,727,649	2,427,649	2,427,649	300,000	0
City Representative	4,647,852	199,980	77,384	122,596	1,137,491	837,481	837,481	300,010	0
City Treasurer	631,930	154,785	154,785	0	751,113	751,113	751,113	0	0
Civil Service Commission	164,946	50,310	50,310	0	170,309	170,309	170,309	0	0
Clerk of Quarter Sessions	4,960,211	1,017,260	1,017,260	0	4,915,313	4,915,313	4,915,313	0	0
Commerce	1,634,157	571,507	468,070	103,437	2,101,276	1,838,276	1,838,276	263,000	0
Commerce-Economic Stimulus	1,777,500	0	0	0	1,452,386	1,452,386	1,452,386	0	0
Community College Subsidy	26,467,924	26,467,924	26,467,924	0	26,467,924	26,467,924	26,467,924	0	0
Convention Center Subsidy	22,652,522	24,171,817	24,171,817	0	25,000,000	25,000,000	25,000,000	0	0
District Attorney	30,744,093	7,340,881	7,340,881	0	28,943,050	28,943,050	28,943,050	0	0
Division of Technology	36,396,968	6,176,342	6,176,342	0	21,744,368	21,744,368	26,744,368	(5,000,000)	(5,000,000)
Fairmount Park	13,502,792	4,391,330	4,391,330	0	12,590,512	12,590,512	12,590,512	0	0
Finance	19,828,197	5,011,728	5,011,727	1	14,739,352	12,324,048	12,324,048	2,415,304	0
Finance - Contribution to the School District	38,490,000	0	0	0	38,540,000	38,540,000	38,540,000	0	0
Finance - Employee Benefits	973,222,933	139,497,593	139,497,593	0	812,775,344	830,681,344	830,681,344	(17,906,000)	0
Employee Disability	*49,013,731*	*15,691,066*	*15,691,066*	*0*	*51,931,806*	*51,931,806*	*51,931,806*	*0*	*0*
FICA	*68,768,267*	*16,303,799*	*16,303,799*	*0*	*69,217,716*	*69,217,716*	*69,217,716*	*0*	*0*
Flex Cash Payments	*742,381*	*0*	*0*	*0*	*1,000,000*	*1,000,000*	*1,000,000*	*0*	*0*
Group Legal	*6,817,785*	*999,699*	*999,699*	*0*	*4,425,000*	*4,425,000*	*4,425,000*	*0*	*0*
Group Life Insurance	*8,071,600*	*1,916,836*	*1,916,836*	*0*	*7,600,000*	*7,600,000*	*7,600,000*	*0*	*0*
Health / Medical	*376,995,055*	*88,753,248*	*88,753,248*	*0*	*343,777,854*	*368,777,854*	*368,777,854*	*(25,000,000)*	*0*
Pension	*374,586,425*	*(2,760,210)*	*(2,760,210)*	*0*	*237,858,000*	*255,764,000*	*255,764,000*	*(17,906,000)*	*0*
Pension Obligation Bonds	*84,402,109*	*16,940,034*	*16,940,034*	*0*	*94,317,000*	*94,317,000*	*94,317,000*	*0*	*0*
Tool Allowance	*104,900*	*0*	*0*	*0*	*100,000*	*100,000*	*100,000*	*0*	*0*
Unemployment Compensation	*3,720,680*	*1,653,121*	*1,653,121*	*0*	*2,547,968*	*2,547,968*	*2,547,968*	*0*	*0*
Anticipated Workforce Savings	*0*	*0*	*0*		*0*	*(25,000,000)*	*(25,000,000)*	*25,000,000*	*0*
Finance - PGW Rental Reimbursement	18,000,000	0	0	0	18,000,000	18,000,000	18,000,000	0	0
Fire	189,064,395	44,646,292	44,646,292	0	188,656,391	188,656,391	188,656,391	0	0
First Judicial District	116,308,873	24,549,775	24,549,775	0	99,096,983	99,096,983	99,096,983	0	0
Common Pleas Court	*79,049,421*	*18,495,213*	*18,495,213*	*0*	*67,616,450*	*67,616,450*	*67,616,450*	*0*	*0*
Municipal Court	*8,425,663*	*1,909,493*	*1,909,493*	*0*	*7,150,328*	*7,150,328*	*7,150,328*	*0*	*0*
Office of the Exec. Administrator	*23,325,464*	*3,040,078*	*3,040,078*	*0*	*19,561,040*	*19,561,040*	*19,561,040*	*0*	*0*
Traffic Court	*5,508,325*	*1,104,991*	*1,104,991*	*0*	*4,769,165*	*4,769,165*	*4,769,165*	*0*	*0*
Fleet Management	48,140,057	11,880,529	11,880,529	0	47,703,299	45,203,299	45,203,299	2,500,000	0
Fleet Management - Vehicle Purchases	6,395,095	0	0	0	4,550,926	2,750,926	2,750,926	1,800,000	0
Free Library	37,370,480	8,311,101	8,311,101	0	32,968,362	32,968,362	32,968,362	0	0
Historical Commission	376,759	108,110	108,110	0	413,120	413,120	413,120	0	0
Hero Award	35,000	10,625	42,500	(31,875)	25,000	42,500	42,500	(17,500)	0
Human Relations Commission	2,075,802	444,636	444,636	0	2,083,868	2,083,868	2,083,868	0	0
Human Services	599,818,672	426,572,046	426,572,046	0	590,878,063	590,878,063	590,878,063	0	0
Administration & Management	*14,507,960*	*5,449,899*	*5,449,899*	0	*15,709,860*	*15,709,860*	*15,709,860*	0	*0*
Contract Admin. & Program Evaluation	*3,083,628*	*1,115,284*	*1,115,284*	*0*	*5,430,234*	*5,430,234*	*5,430,234*	*0*	*0*
Juvenile Justice Services	*140,784,937*	*117,034,830*	*117,034,830*	*0*	*139,466,253*	*139,466,253*	*139,466,253*	*0*	*0*
Children & Youth (Child Welfare)	*342,796,056*	*231,092,861*	*231,092,861*	*0*	*338,698,844*	*338,698,844*	*338,698,844*	*0*	*0*
Community Based Prevention Services	*98,646,091*	*71,879,172*	*71,879,172*	*0*	*91,572,872*	*91,572,872*	*91,572,872*	*0*	*0*

= Depts. with forecast deficits greater than 1% of the Target Budget or $1 million.

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 SEPTEMBER 30, 2009

DEPARTMENT	FY 09 ACTUAL	FISCAL YEAR 2010 — YEAR TO DATE: TARGET BUDGET PLAN	YEAR TO DATE: ACTUAL	YEAR TO DATE: ACTUAL (OVER) UNDER TARGET BUDGET	FULL YEAR: ORIGINAL ADOPTED BUDGET	FULL YEAR: TARGET BUDGET	FULL YEAR: CURRENT PROJECTION	CURRENT PROJECTION (OVER) UNDER: ADOPTED BUDGET	CURRENT PROJECTION (OVER) UNDER: TARGET
Indemnities	34,536,970	6,125,000	5,142,728	982,272	24,500,000	24,500,000	24,500,000	0	0
Law	19,256,401	6,151,659	6,151,659	0	20,768,318	19,468,318	19,468,318	1,300,000	0
Legal Services icl. Defender Association	37,338,541	35,941,188	35,941,188	0	35,941,188	35,941,188	35,941,188	0	0
Licenses & Inspections	26,667,003	5,238,547	5,238,547	0	24,102,601	23,962,601	23,962,601	140,000	0
Managing Director (MDO)	20,129,699	4,645,760	4,645,760	0	18,786,569	17,613,569	17,613,569	1,173,000	0
Mayor	5,948,974	906,376	868,220	38,156	4,359,384	3,984,384	3,984,384	375,000	0
Mayor - Office of Arts and Culture	0	279,956	274,944	5,012	3,935,113	3,935,113	3,935,113	0	0
Mayor - Office of the Inspector General	0	306,193	306,193		1,309,677	1,309,677	1,309,677	0	0
Mayor - Office of Labor Relations	534,790	125,079	114,504		485,415	485,415	485,415	0	0
Mayor - Scholarships	199,982	0	19,675		200,000	200,000	200,000	0	0
Mayor's Office of Community Services	0	0	0	0	0	0	0	0	0
Mayor's Office of Transportation	410,517	111,111	158,026	(46,915)	500,000	500,000	500,000	0	0
Mural Arts Program	763,065	91,508	91,508	0	1,000,000	1,000,000	1,000,000	0	0
Off. of Behavioral Hlth./Mental Retard. Svcs.	14,260,395	11,372,311	11,467,990	(95,679)	14,271,572	14,271,572	14,271,572	0	0
Office of Housing and Comm. Developmt.	4,000,000	2,526,500	2,526,500	0	2,800,000	2,800,000	2,800,000	0	0
Office of Human Resources	4,197,540	1,183,326	1,183,326	0	4,568,301	4,229,301	4,229,301	339,000	0
Office of Supportive Housing	39,436,609	28,287,422	28,171,108		38,473,558	38,473,558	38,473,558	0	0
Police	534,322,120	116,853,457	120,879,257	(4,025,800)	522,478,250	524,278,250	528,278,250	(5,800,000)	(4,000,000)
Prisons	241,304,325	121,731,265	121,801,651	(70,386)	248,835,310	248,835,310	248,835,310	0	0
Procurement	4,865,550	948,979	948,979	0	3,775,000	3,775,000	3,775,000	0	0
Public Health	116,239,900	55,570,061	55,861,673	(291,612)	116,936,576	116,936,577	116,936,577	(1)	0
Ambulatory Health Services	*49,295,384*	*24,013,648*	*24,928,908*	(915,260)	*48,168,701*	*48,168,701*	*48,168,701*	0	0
Early Childhood, Youth & Women's Health	*2,246,984*	*299,170*	*445,410*	*(146,240)*	*1,694,245*	*1,694,245*	*1,694,245*	*0*	*0*
Phila. Nursing Home	*38,010,812*	*23,055,791*	*19,381,210*	*3,674,581*	*40,477,775*	*40,477,775*	*40,477,775*	*0*	*0*
Environmental Protection Services	*8,963,235*	*4,322,729*	*4,470,817*	*(148,088)*	*9,072,213*	*9,015,705*	*9,015,705*	*56,508*	*0*
Administration and Support Svcs	*8,059,380*	*1,881,170*	*2,313,412*	*(432,242)*	*7,905,521*	*7,962,029*	*7,962,029*	*(56,508)*	*0*
Medical Examiner's Office	*3,957,419*	*910,170*	*1,490,465*	*(580,295)*	*4,124,030*	*4,124,030*	*4,124,030*	*0*	*0*
Infectious Disease Control	*5,706,686*	*1,087,383*	*2,831,451*	*(1,744,068)*	*5,494,091*	*5,494,092*	*5,494,092*	*(1)*	*0*
Public Property	52,640,536	19,714,520	20,173,673	*(459,153)*	56,359,878	53,859,878	53,859,878	2,500,000	0
Public Property - SEPTA Subsidy	62,937,000	16,123,000	16,123,000	0	64,164,000	64,164,000	64,164,000	0	0
Public Property - Space Rentals	15,058,094	15,083,108	15,083,108	0	15,083,108	15,083,108	15,083,108	0	0
Public Property - Telecommunications	4,303,017	3,773,886	3,773,886	0	9,584,598	9,584,598	9,584,598	0	0
Public Property - Utilities	33,134,587	29,590,713	29,590,713	0	32,520,000	32,520,000	32,520,000	0	0
Records	6,872,795	2,185,054	2,185,054	0	5,334,815	5,334,815	5,334,815	0	0
Recreation	36,462,424	11,676,339	11,676,339	0	33,619,244	33,619,244	33,619,244	0	0
Refunds	895	58,125	55	58,070	250,000	232,500	232,500	17,500	0
Register of Wills	3,598,404	747,027	747,027	0	3,399,278	3,399,278	3,399,278	0	0
Revenue	16,996,753	4,492,366	4,492,366	0	16,414,209	16,168,209	16,168,209	246,000	0
Sheriff	15,581,140	3,485,888	3,485,888	0	13,066,657	13,066,657	13,066,657	0	0
Sinking Fund (Debt Service)	186,962,665	61,572,465	61,572,465	0	215,530,786	215,530,786	210,830,786	4,700,000	4,700,000
Streets	31,671,296	7,885,774	7,885,774	0	26,803,207	26,759,385	26,759,385	43,822	0
Engineering Design & Surveying	*5,456,546*	*1,227,729*	*1,227,729*	0	*5,017,166*	*5,017,166*	*5,017,166*	0	0
General Support	*5,080,705*	*1,236,918*	*1,236,918*	*0*	*4,501,664*	*4,501,664*	*4,501,664*	*0*	*0*
Highways	*14,272,166*	*3,443,162*	*3,443,162*	*0*	*11,308,898*	*11,308,898*	*11,308,898*	*0*	*0*
Street Lighting	*3,109,048*	*1,045,959*	*1,045,959*	*0*	*2,380,779*	*2,336,957*	*2,336,957*	*43,822*	*0*
Traffic Engineering	*3,752,831*	*932,006*	*932,006*	*0*	*3,594,700*	*3,594,700*	*3,594,700*	*0*	*0*
Streets - Sanitation	99,685,521	52,086,709	52,086,709	*0*	90,320,851	87,364,673	87,364,673	2,956,178	0
Witness Fees	116,574	42,880	25,465	17,415	171,518	171,518	171,518	0	0
Youth Commission	51,114	25,000	11,968	13,032	100,000	100,000	100,000	0	0
Zoning Board of Adjustment	358,714	80,876	80,876	0	377,871	377,871	377,871	0	0
Zoning Code Commission	382,022	77,681	77,681	0	500,000	500,000	500,000	0	0
TOTAL GENERAL FUND	3,915,287,574	1,372,213,400	1,374,695,537	(2,482,137)	3,693,829,000	3,696,750,330	3,701,050,330	(7,221,330)	(4,300,000)

= Depts. with forecast deficits greater than 1% of the Target Budget or $1 million.

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QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	FISCAL YEAR 2010 – YEAR TO DATE: Target Budget Plan	Actual	Actual (Over) Under Target Budgt.	FULL YEAR: Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under Adopted Budget	Target Budget
Atwater Kent Museum											
Full-Time Positions	4	4	4	4	4	0	3	3	3	0	0
Class 100 Total Oblig./Approp.	250,997	256,702	225,971	49,658	49,658	0	198,630	198,630	198,630	0	0
Class 100 Overtime Oblig./Approp.	12,255	10,197	6,932	82	82	0		200	200	(200)	0
Auditing											
Full-Time Positions	120	121	124	123	123	0	123	123	123	0	0
Class 100 Total Oblig./Approp.	7,039,481	7,104,935	7,362,568	1,525,359	1,564,280	(38,921)	6,864,116	6,864,116	6,864,116	0	0
Class 100 Overtime Oblig./Approp.	55,975	88,306	58,793	0	26	(26)	0	0	26	(26)	(26)
Board of Building Standards											
Full-Time Positions	2	2	1	1	1	0	1	1	1	0	0
Class 100 Total Oblig./Approp.	91,419	95,635	91,313	13,425	13,425	0	71,542	71,542	71,542	0	0
Class 100 Overtime Oblig./Approp.	828	2,421	596	0	0	0	0	0	0	0	0
Board of Ethics											
Full-Time Positions	0	6	9	9	8	1	10	9	9	1	0
Class 100 Total Oblig./Approp.	0	378,707	677,611	147,301	147,301	0	681,100	681,100	681,100	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Board of L & I Review											
Full-Time Positions	3	3	2	2	2	0	2	2	2	0	0
Class 100 Total Oblig./Approp.	179,400	196,609	194,190	25,063	25,063	0	140,645	140,645	140,645	0	0
Class 100 Overtime Oblig./Approp.	2,383	690	0	0	0	0	0	0	0	0	0
Bd. of Revision of Taxes											
Full-Time Positions	128	139	133	122	122	0	125	125	125	0	0
Class 100 Total Oblig./Approp.	7,772,791	7,861,365	7,914,757	1,604,081	1,604,081	0	7,396,544	7,396,544	7,396,544	0	0
Class 100 Overtime Oblig./Approp.	23,915	29,048	9,591	0	0	0	0	0	0	0	0
Camp William Penn											
Full-Time Positions	3	1	1	1	1	0	0	1	1	(1)	0
Class 100 Total Oblig./Approp.	164,382	238,996	31,822	7,354	7,354	0	0	36,697	36,697	(36,697)	0
Class 100 Overtime Oblig./Approp.	90	0	0	0	0	0	0	0	0	0	0

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QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

				FISCAL YEAR 2010							
				YEAR TO DATE			FULL YEAR				
Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	Target Budget Plan	Actual	Actual (Over) Under Target Budgt.	Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under Adopted Budget	Departmental Projection (Over) Under Target Budget
Capital Program Office, Mayor -											
Full-Time Positions	14	21	24	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	753,799	1,358,012	2,004,347	0	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	12,131	23,425	4,575	0	0	0	0	0	0	0	0
City Commissioners											
Full-Time Positions	90	91	100	99	99	0	88	88	88	0	0
Class 100 Total Oblig./Approp.	4,858,835	5,656,970	6,081,795	1,117,510	1,117,510	0	5,511,210	5,511,210	5,511,210	0	0
Class 100 Overtime Oblig./Approp.	1,062,483	1,119,682	1,122,061	41,182	41,182	0	890,423	890,423	890,423	0	0
City Council											
Full-Time Positions	187	192	185	195	180	15	195	195	195	0	0
Class 100 Total Oblig./Approp.	10,591,117	11,747,063	12,291,886	3,195,960	2,668,520	527,440	12,783,838	12,783,838	12,783,838	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	6,000	0	6,000	24,000	24,000	24,000	0	0
City Planning Commission											
Full-Time Positions	44	44	42	43	43	0	39	20	20	19	0
Class 100 Total Oblig./Approp.	3,042,704	2,990,671	2,885,063	613,814	613,814	0	2,552,098	2,252,098	2,252,098	300,000	0
Class 100 Overtime Oblig./Approp.	85	0	168	0	0	0	0	0	0	0	0
City Representative											
Full-Time Positions	0	0	6	7	7	0	7	7	7	0	0
Class 100 Total Oblig./Approp.	0	0	387,224	75,129	73,274	1,855	520,408	338,082	338,082	182,326	0
Class 100 Overtime Oblig./Approp.	0	0	11,393	0	0	0	0	0	0	0	0
City Treasurer											
Full-Time Positions	11	11	11	12	12	0	13	13	13	0	0
Class 100 Total Oblig./Approp.	555,419	637,361	556,470	150,569	150,569	0	653,801	653,801	653,801	0	0
Class 100 Overtime Oblig./Approp.	22	8,625	9,987	0	0	0	0	10,500	10,500	(10,500)	0
Civil Service Commission											
Full-Time Positions	2	2	2	2	2	0	2	2	2	0	0
Class 100 Total Oblig./Approp.	119,559	122,147	139,532	25,610	25,610	0	143,747	143,747	143,747	0	0
Class 100 Overtime Oblig./Approp.	345	0	0	0	0	0	0	0	0	0	0

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Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	FY 2010 Year to Date: Target Budget Plan	FY 2010 Year to Date: Actual	FY 2010 Year to Date: Actual (Over) Under Target Budgt.	FY 2010 Full Year: Adopted Budget	FY 2010 Full Year: Target Budget	FY 2010 Full Year: Year End Departmental Projection	Departmental Projection (Over) Under Adopted Budget	Departmental Projection (Over) Under Target Budget
Clerk of Quarter Sessions											
Full-Time Positions	114	117	110	110	110	0	115	115	115	0	0
Class 100 Total Oblig./Approp.	4,642,061	4,807,963	4,881,702	982,748	982,748	0	4,837,844	4,737,844	4,737,844	100,000	0
Class 100 Overtime Oblig./Approp.	283,501	273,562	163,348	2,381	2,381	0	200,000	184,450	184,450	15,550	0
Commerce											
Full-Time Positions	12	13	23	24	21	3	19	16	24	(5)	(8)
Class 100 Total Oblig./Approp.	1,165,372	1,052,506	1,299,648	341,261	256,847	84,414	1,805,402	1,542,402	1,542,402	263,000	0
Class 100 Overtime Oblig./Approp.	18,982	18,023	0	0	0	0	0	0	0	0	0
District Attorney											
Full-Time Positions	424	437	441	439	439	0	449	420	420	29	0
Class 100 Total Oblig./Approp.	27,643,334	29,774,477	29,456,083	6,285,485	6,285,485	0	26,795,257	26,795,257	26,795,257	0	0
Class 100 Overtime Oblig./Approp.	75,652	167,534	174,690	8,688	8,688	0	175,000	175,000	175,000	0	0
Division of Technology											
Full-Time Positions	112	141	146	134	134	0	157	157	157	0	0
Class 100 Total Oblig./Approp.	6,699,907	9,634,660	8,959,109	2,150,468	2,150,468	0	10,171,546	10,171,546	10,171,546	0	0
Class 100 Overtime Oblig./Approp.	26,852	268,625	134,528	8,570	8,570	0	35,000	35,000	35,000	0	0
Fairmount Park											
Full-Time Positions	155	156	159	158	158	0	170	170	170	0	0
Class 100 Total Oblig./Approp.	8,641,840	9,255,784	8,757,179	2,150,429	2,150,429	0	8,733,525	8,733,525	8,733,525	0	0
Class 100 Overtime Oblig./Approp.	1,545,224	1,762,220	1,329,249	474,259	474,259	0	1,299,709	1,299,709	1,299,709	0	0
Finance											
Full-Time Positions	164	170	143	138	138	0	141	134	134	7	0
Class 100 Total Oblig./Approp.	9,455,980	10,337,578	10,598,489	1,793,328	1,793,328	0	8,014,918	7,674,167	7,674,167	340,751	0
Class 100 Overtime Oblig./Approp.	16,457	16,631	14,037	1,147	1,147	0	12,000	4,630	4,630	7,370	0
Fire											
Full-Time Positions	2,399	2,326	2,259	2,239	2,239	0	2,328	2,328	2,329	(1)	(1)
Class 100 Total Oblig./Approp.	175,768,344	169,912,740	169,950,366	36,514,165	36,514,165	0	169,329,258	169,329,258	169,329,258	0	0
Class 100 Overtime Oblig./Approp.	30,894,895	23,708,740	20,521,021	4,684,861	4,684,861	0	15,774,000	18,057,589	20,652,079	(4,878,079)	(2,594,490)

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FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	FISCAL YEAR 2010							
				YEAR TO DATE			FULL YEAR				
				Target Budget Plan	Actual	Actual (Over) Under Target Budgt.	Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under Adopted Budget	Departmental Projection (Over) Under Target Budget
First Judicial District											
Full-Time Positions	1,928	1,970	1,898	1,774	1,774	0	1,965	1,965	1,965	0	0
Class 100 Total Oblig./Approp.	88,826,470	91,950,443	90,353,679	20,693,143	20,693,143	0	75,934,061	75,934,061	75,934,061	0	0
Class 100 Overtime Oblig./Approp.	392,191	201,814	126,110	12,958	12,958	0	82,077	82,077	82,077	0	0
Traffic Court											
Full-Time Positions	120	129	121	120	120	0	130	130	130	0	0
Class 100 Total Oblig./Approp.	4,265,777	4,631,005	4,846,053	1,104,991	1,104,991	0	4,087,973	4,087,973	4,087,973	0	0
Class 100 Overtime Oblig./Approp.	442	513	4,194	0	0	0	855	855	855	0	0
Municipal Court											
Full-Time Positions	178	188	186	177	177	0	186	186	186	0	0
Class 100 Total Oblig./Approp.	7,510,649	7,923,810	7,932,424	1,909,493	1,909,493	0	6,706,414	6,706,414	6,706,414	0	0
Class 100 Overtime Oblig./Approp.	4,731	1,213	2,057	0	0	0	855	855	855	0	0
Common Pleas Court											
Full-Time Positions	1,384	1,412	1,353	1,239	1,239	0	1,397	1,397	1,397	0	0
Class 100 Total Oblig./Approp.	64,197,873	66,241,505	64,462,852	14,638,581	14,638,581	0	53,844,976	53,844,976	53,844,976	0	0
Class 100 Overtime Oblig./Approp.	357,860	183,853	107,358	12,773	12,773	0	69,252	69,252	69,252	0	0
Court Administrator											
Full-Time Positions	246	241	238	238	238	0	252	252	252	0	0
Class 100 Total Oblig./Approp.	12,852,171	13,154,123	13,112,350	3,040,078	3,040,078	0	11,294,698	11,294,698	11,294,698	0	0
Class 100 Overtime Oblig./Approp.	29,158	16,235	12,501	185	185	0	11,115	11,115	11,115	0	0
Fleet Management											
Full-Time Positions	300	307	302	301	301	0	309	299	296	13	3
Class 100 Total Oblig./Approp.	17,158,282	17,745,176	16,978,931	3,810,431	3,810,431	0	16,557,192	16,077,192	16,077,192	480,000	0
Class 100 Overtime Oblig./Approp.	2,593,241	3,203,337	2,179,011	390,111	390,111	0	1,612,492	2,044,189	2,044,189	(431,697)	0
Free Library											
Full-Time Positions	724	713	629	615	615	0	628	608	608	20	0
Class 100 Total Oblig./Approp.	33,995,130	34,683,010	32,664,879	7,037,634	7,037,634	0	28,986,601	29,268,037	29,268,037	(281,436)	0
Class 100 Overtime Oblig./Approp.	1,037,731	1,083,881	681,781	51,935	51,935	0	677,738	521,111	521,111	156,627	0

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Historical Commission											
Full-Time Positions	6	6	6	6	6	0	6	6	6	0	0
Class 100 Total Oblig./Approp.	290,833	336,836	360,867	86,976	86,976	0	335,995	335,995	335,995	0	0
Class 100 Overtime Oblig./Approp.	853	182	0	0	0	0	0	0	0	0	0
Human Relations Commission											
Full-Time Positions	35	34	34	33	33	0	33	33	33	0	0
Class 100 Total Oblig./Approp.	2,111,219	2,070,825	2,020,865	434,180	434,180	0	2,017,463	2,017,463	2,017,463	0	0
Class 100 Overtime Oblig./Approp.	341	0	0	0	0	0	0	0	0	0	0
Human Services											
Full-Time Positions	1,721	1,784	1,741	1,785	1,785	0	1,858	1,802	1,802	56	0
Class 100 Total Oblig./Approp.	90,561,664	96,250,356	98,395,991	20,475,177	20,475,177	0	96,785,305	96,785,305	96,785,305	0	0
Class 100 Overtime Oblig./Approp.	8,309,665	11,383,838	8,573,925	1,519,588	1,519,588	0	7,732,207	7,656,434	7,656,434	75,773	0
Administration & Management											
Full-Time Positions	*215*	*232*	*230*	*247*	*247*	*0*	*270*	*246*	*246*	*24*	*0*
Class 100 Total Oblig./Approp.	*8,899,065*	*10,020,949*	*10,711,574*	*2,353,549*	*2,353,549*	*0*	*11,819,308*	*11,819,308*	*11,819,308*	*0*	*0*
Class 100 Overtime Oblig./Approp.	*453,363*	*739,061*	*261,148*	*50,013*	*50,013*	*0*	*279,146*	*279,146*	*279,146*	*0*	*0*
Performance Mgmt. & Accountability											
Full-Time Positions	*43*	*51*	*52*	*84*	*84*	*0*	*95*	*95*	*95*	*0*	*0*
Class 100 Total Oblig./Approp.	*2,645,400*	*3,003,740*	*3,017,163*	*1,104,482*	*1,104,482*	*0*	*5,353,214*	*5,353,214*	*5,353,214*	*0*	*0*
Class 100 Overtime Oblig./Approp.	*73,988*	*113,118*	*48,676*	*19,365*	*19,365*	*0*	*44,353*	*118,580*	*118,580*	*(74,227)*	*0*
Juvenile Justice Services											
Full-Time Positions	*322*	*305*	*310*	*305*	*305*	*0*	*348*	*327*	*327*	*21*	*0*
Class 100 Total Oblig./Approp.	*17,437,236*	*18,534,592*	*17,908,528*	*3,618,779*	*3,618,779*	*0*	*18,223,350*	*18,223,350*	*18,223,350*	*0*	*0*
Class 100 Overtime Oblig./Approp.	*3,633,275*	*4,829,326*	*4,265,486*	*735,803*	*735,803*	*0*	*4,252,498*	*4,252,498*	*4,252,498*	*0*	*0*
Children & Youth											
Full-Time Positions	*1,045*	*1,108*	*1,070*	*1,066*	*1,066*	*0*	*1,063*	*1,052*	*1,052*	*11*	*0*
Class 100 Total Oblig./Approp.	*56,778,160*	*59,245,749*	*60,311,640*	*12,451,438*	*12,451,438*	*0*	*55,910,100*	*55,910,100*	*55,910,100*	*0*	*0*
Class 100 Overtime Oblig./Approp.	*3,753,830*	*5,288,405*	*3,710,311*	*685,369*	*685,369*	*0*	*2,860,770*	*2,860,770*	*2,860,770*	*0*	*0*

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TABLE O-3

QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	FISCAL YEAR 2010 — YEAR TO DATE: Target Budget Plan	YEAR TO DATE: Actual	YEAR TO DATE: Actual (Over) Under Target Budgt.	FULL YEAR: Adopted Budget	FULL YEAR: Target Budget	FULL YEAR: Year End Departmental Projection	Departmental Projection (Over) Under Adopted Budget	Departmental Projection (Over) Under Target Budget
Community Based Prevention Services											
Full-Time Positions	*96*	*88*	*79*	*83*	*83*	*0*	*82*	*82*	*82*	*0*	*0*
Class 100 Total Oblig./Approp.	*4,801,803*	*5,445,326*	*6,447,086*	*946,929*	*946,929*	*0*	*5,479,333*	*5,479,333*	*5,479,333*	*0*	*0*
Class 100 Overtime Oblig./Approp.	*395,209*	*413,928*	*288,304*	*29,038*	*29,038*	*0*	*295,440*	*145,440*	*145,440*	*150,000*	*0*
Labor Relations, Mayor's Office of											
Full-Time Positions	7	7	7	7	7	0	7	7	7	0	0
Class 100 Total Oblig./Approp.	495,014	498,189	511,008	112,185	112,185	0	457,501	457,501	457,501	0	0
Class 100 Overtime Oblig./Approp.	7,020	7,341	8,911	813	813	0	10,000	10,000	1,998	8,002	8,002
Law											
Full-Time Positions	193	192	182	187	186	1	203	203	203	0	0
Class 100 Total Oblig./Approp.	10,091,089	10,872,968	10,604,942	2,310,349	2,310,349	0	11,335,383	11,335,383	11,335,383	0	0
Class 100 Overtime Oblig./Approp.	9,360	14,384	1,623	0	0	0	8,000	8,000	8,000		0
Licenses & Inspections											
Full-Time Positions	351	356	309	297	296	1	330	323	323	7	0
Class 100 Total Oblig./Approp.	16,511,531	17,773,107	16,560,604	3,322,022	3,322,022	0	15,141,681	15,141,681	15,141,681	0	0
Class 100 Overtime Oblig./Approp.	767,225	1,164,539	578,879	103,564	103,564	0	751,785	864,600	864,600	(112,815)	0
Managing Director											
Full-Time Positions	102	95	128	148	156	(8)	148	148	146	2	2
Class 100 Total Oblig./Approp.	8,117,286	8,034,882	11,876,751	3,020,724	3,020,724	0	12,856,269	12,683,269	12,683,269	173,000	0
Class 100 Overtime Oblig./Approp.	473,765	91,631	933,811	148,276	148,276	0	464,950	464,950	464,950	0	0
Mayor											
Full-Time Positions	56	72	71	36	36	0	45	45	36	9	9
Class 100 Total Oblig./Approp.	4,277,032	4,793,689	5,214,185	717,760	664,148	53,612	3,604,922	3,229,922	3,229,922	375,000	0
Class 100 Overtime Oblig./Approp.	5,639	1,731	0	0	0	0	0	0	0	0	0
Mayor - Office of Arts and Culture											
Full-Time Positions	0	0	0	2	2	0	2	2	2	0	0
Class 100 Total Oblig./Approp.	0	0	0	48,156	43,144	5,012	192,625	192,625	192,625	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0

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GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

				FISCAL YEAR 2010							
				YEAR TO DATE			FULL YEAR				
Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	Target Budget Plan	Actual	Actual (Over) Under Target Budgt.	Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under Adopted Budget	Departmental Projection (Over) Under Target Budget
Mayor's Office of Community Services											
Full-Time Positions	0	22	0	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	0	3,540,164	0	0	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	216,946	0	0	0	0	0	0	0	0	0
Mayor - Office of the Inspector General											
Full-Time Positions	0	0	0	15	15	0	19	19	20	(1)	(1)
Class 100 Total Oblig./Approp.	0	0	0	248,789	248,789	0	1,219,677	1,219,677	1,219,677	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Mayor's Office of Transportation											
Full-Time Positions	0	0	8	7	8	(1)	7	7	8	(1)	(1)
Class 100 Total Oblig./Approp.	0	0	410,517	111,111	158,026	(46,915)	500,000	500,000	500,000	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Mural Arts Program											
Full-Time Positions	14	12	12	12	12	0	12	12	12	0	0
Class 100 Total Oblig./Approp.	453,526	472,382	427,864	91,220	91,220	0	475,000	475,000	475,000	0	0
Class 100 Overtime Oblig./Approp.	1,218	1,462	1,866	0	0	0	3,915	3,915	3,915	0	0
Office of Behavioral Health/Mental Retardation Services											
Full-Time Positions	35	28	26	24	24	0	32	24	24	8	0
Class 100 Total Oblig./Approp.	2,222,971	2,018,861	2,142,857	354,308	354,307	1	2,158,714	1,595,978	1,595,978	562,736	0
Class 100 Overtime Oblig./Approp.	32,541	22,633	21,486	4,047	4,047	0	20,240	18,667	18,667	1,573	0
Office of Human Resources											
Full-Time Positions	70	68	64	61	61	0	70	61	61	9	0
Class 100 Total Oblig./Approp.	3,956,530	3,939,679	3,507,656	758,792	758,792	0	3,790,162	3,451,162	3,451,162	339,000	0
Class 100 Overtime Oblig./Approp.	104,259	139,657	23,516	594	594	0	30,000	30,000	30,000	0	0
Office of Supportive Housing											
Full-Time Positions	132	126	126	133	133	0	132	132	132	0	0
Class 100 Total Oblig./Approp.	6,828,986	6,202,044	6,714,527	1,517,289	1,387,973	129,316	6,339,476	6,339,476	6,339,476	0	0
Class 100 Overtime Oblig./Approp.	743,878	700,875	446,646	80,966	116,384	(35,418)	380,277	358,376	400,192	(19,915)	(41,816)

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				FISCAL YEAR 2010							
				YEAR TO DATE			FULL YEAR				
Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	Target Budget Plan	Actual	Actual (Over) Under Target Budgt.	Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under Adopted Budget	Departmental Projection (Over) Under Target Budget
Office of Housing & Community Dev.											
Full-Time Positions	0	0	0	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	46,341	0	0	0	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Police											
Full-Time Positions	7,424	7,367	7,443	7,388	7,388	0	7,494	7,382	7,382	112	0
Class 100 Total Oblig./Approp.	478,231,611	509,124,087	517,385,709	109,929,273	109,818,168	111,105	505,976,456	507,776,456	511,776,456	(5,800,000)	(4,000,000)
Class 100 Overtime Oblig./Approp.	59,231,067	70,555,018	49,117,627	10,271,632	10,135,146	136,486	46,782,463	37,315,102	37,810,228	8,972,235	(495,126)
Prisons											
Full-Time Positions	2,176	2,131	2,067	2,321	2,321	0	2,360	2,360	2,360	0	0
Class 100 Total Oblig./Approp.	115,246,659	122,731,345	124,613,631	27,883,416	27,883,308	108	126,158,997	126,158,997	126,158,997	0	0
Class 100 Overtime Oblig./Approp.	24,600,109	32,063,777	29,923,867	6,260,012	6,260,012	0	31,048,852	31,048,852	28,018,421	3,030,431	3,030,431
Procurement											
Full-Time Positions	54	58	50	50	48	2	50	50	50	0	0
Class 100 Total Oblig./Approp.	2,488,146	2,667,670	2,562,046	511,208	511,208	0	2,423,253	2,423,253	2,423,253	0	0
Class 100 Overtime Oblig./Approp.	5,570	582	603	0	0	0	0	0	0	0	0
Public Health											
Full-Time Positions	664	665	675	684	676	8	739	739	721	18	18
Class 100 Total Oblig./Approp.	39,900,244	42,058,888	42,857,364	9,052,831	9,281,219	(228,388)	43,013,094	43,013,095	43,013,095	(1)	0
Class 100 Overtime Oblig./Approp.	2,881,249	2,681,302	2,250,015	424,830	491,707	(66,877)	2,186,978	2,186,978	2,233,865	(46,887)	(46,887)
Ambulatory Health Services											
Full-Time Positions	*337*	*343*	*376*	*369*	*364*	*5*	*391*	*391*	*378*	*13*	*13*
Class 100 Total Oblig./Approp.	*20,477,836*	*23,013,424*	*24,099,371*	*5,180,581*	*5,286,816*	*(106,235)*	*23,868,956*	*23,868,956*	*23,868,956*	*0*	*0*
Class 100 Overtime Oblig./Approp.	*1,016,884*	*1,084,899*	*932,256*	*178,706*	*197,385*	*(18,679)*	*925,388*	*925,388*	*932,302*	*(6,914)*	*(6,914)*
Early Childhood, Youth & Women's Hlth.											
Full-Time Positions	*28*	*23*	*20*	*20*	*21*	*(1)*	*20*	*20*	*20*	*0*	*0*
Class 100 Total Oblig./Approp.	*1,973,308*	*1,726,679*	*1,140,196*	*238,743*	*227,908*	*10,835*	*1,114,952*	*1,114,952*	*1,114,952*	*0*	*0*
Class 100 Overtime Oblig./Approp.	*168,606*	*101,189*	*31,259*	*17,748*	*4,751*	*12,997*	*91,145*	*91,145*	*45,751*	*45,394*	*45,394*

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Phila. Nursing Home											
Full-Time Positions	1	1	1	1	1	0	1	1	1	0	0
Class 100 Total Oblig./Approp.	157,491	166,739	157,349	39,829	39,358	471	188,594	188,594	188,594	0	0
Class 100 Overtime Oblig./Approp.	460	1,889	0	0	0	0	0	0	0	0	0
Environmental Protection Services											
Full-Time Positions	95	93	88	101	91	10	111	111	110	1	1
Class 100 Total Oblig./Approp.	5,229,789	5,287,936	5,482,947	1,124,128	1,239,790	(115,662)	5,685,701	5,629,193	5,629,193	56,508	0
Class 100 Overtime Oblig./Approp.	339,792	323,934	296,037	42,764	90,888	(48,124)	217,315	217,315	354,888	(137,573)	(137,573)
Administration and Support Svcs.											
Full-Time Positions	107	104	98	100	100	0	107	107	103	4	4
Class 100 Total Oblig./Approp.	6,174,842	5,999,813	6,162,555	1,235,468	1,302,946	(67,478)	5,988,357	6,044,865	6,044,865	(56,508)	0
Class 100 Overtime Oblig./Approp.	585,671	444,581	436,973	94,175	92,769	1,406	475,687	475,687	424,260	51,427	51,427
Medical Examiner's Office											
Full-Time Positions	44	48	44	46	50	(4)	52	52	52	0	0
Class 100 Total Oblig./Approp.	3,045,395	2,998,575	3,172,723	643,559	673,943	(30,384)	3,216,123	3,216,123	3,216,123	0	0
Class 100 Overtime Oblig./Approp.	488,999	455,204	413,298	65,619	82,918	(17,299)	329,587	329,587	367,918	(38,331)	(38,331)
Infectious Disease Control											
Full-Time Positions	52	53	48	47	49	(2)	57	57	57	0	0
Class 100 Total Oblig./Approp.	2,841,583	2,865,722	2,642,223	590,523	510,458	80,065	2,950,411	2,950,412	2,950,412	(1)	0
Class 100 Overtime Oblig./Approp.	280,837	269,606	140,192	25,818	22,996	2,822	147,856	147,856	108,746	39,110	39,110
Public Property											
Full-Time Positions	175	165	135	171	168	3	172	172	172	0	0
Class 100 Total Oblig./Approp.	9,032,956	8,482,713	7,727,548	1,576,647	2,022,152	(445,505)	8,589,569	8,589,569	8,589,569	0	0
Class 100 Overtime Oblig./Approp.	1,464,320	1,722,889	936,229	64,738	119,526	(54,788)	641,677	641,677	641,677	0	0
Records											
Full-Time Positions	70	70	64	61	61	0	63	63	63	0	0
Class 100 Total Oblig./Approp.	3,550,181	3,584,663	3,154,827	597,406	597,406	0	2,845,219	2,845,219	2,845,219	0	0
Class 100 Overtime Oblig./Approp.	462,149	460,763	163,667	10,614	10,614	0	142,426	170,764	170,764	(28,338)	0

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Recreation											
Full-Time Positions	460	464	443	442	442	0	474	474	474	0	0
Class 100 Total Oblig./Approp.	29,330,231	31,270,256	30,243,069	8,095,376	8,095,376	0	27,714,571	27,714,571	27,714,571	0	0
Class 100 Overtime Oblig./Approp.	1,310,697	1,148,536	875,993	167,482	167,482	0	866,309	845,207	845,207	21,102	0
Register of Wills											
Full-Time Positions	69	68	65	64	64	0	64	66	66	(2)	0
Class 100 Total Oblig./Approp.	3,315,520	3,418,493	3,503,057	703,976	703,976	0	3,290,582	3,290,582	3,290,582	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Revenue											
Full-Time Positions	237	252	256	253	250	3	263	263	263	0	0
Class 100 Total Oblig./Approp.	12,073,257	11,906,910	12,451,073	2,560,209	2,560,209	0	12,498,246	12,573,246	12,573,246	(75,000)	0
Class 100 Overtime Oblig./Approp.	830,402	737,688	472,850	43,787	43,787	0	737,162	625,087	625,087	112,075	0
Sheriff											
Full-Time Positions	241	238	238	236	236	0	245	245	245	0	0
Class 100 Total Oblig./Approp.	13,856,672	14,387,582	14,794,796	3,222,738	3,222,738	0	12,322,083	12,322,083	12,322,083	0	0
Class 100 Overtime Oblig./Approp.	2,938,803	3,190,678	3,344,634	719,558	719,558	0	1,276,185	1,276,185	1,276,185	0	0
Streets											
Full-Time Positions	592	591	536	524	524	0	569	569	569	0	0
Class 100 Total Oblig./Approp.	20,364,041	20,463,560	25,605,972	6,189,332	6,189,332	0	22,063,653	22,019,831	22,019,831	43,822	0
Class 100 Overtime Oblig./Approp.	1,413,275	2,583,126	2,788,246	245,107	245,107	0	2,018,822	1,841,700	1,841,700	177,122	0
(Actual includes County Liquid and Special Gasoline Funds, while projection does not.)											
Engineering Design & Surveying											
Full-Time Positions	*95*	*94*	*88*	*88*	*88*	*0*	*92*	*92*	*92*	*0*	*0*
Class 100 Total Oblig./Approp.	*5,351,637*	*5,297,857*	*5,281,868*	*1,198,847*	*1,198,847*	*0*	*4,840,817*	*4,840,817*	*4,840,817*	*0*	*0*
Class 100 Overtime Oblig./Approp.	*321,379*	*290,806*	*185,969*	*15,014*	*15,014*	*0*	*148,801*	*92,202*	*92,202*	*56,599*	*0*

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Highways											
Full-Time Positions	*304*	*311*	*274*	*265*	*265*	*0*	*294*	*294*	*294*	*0*	*0*
Class 100 Total Oblig./Approp.	*7,652,469*	*7,322,759*	*11,892,157*	*2,924,511*	*2,924,511*	*0*	*9,664,639*	*9,664,639*	*9,664,639*	*0*	*0*
Class 100 Overtime Oblig./Approp.	*728,224*	*1,728,904*	*2,066,141*	*163,981*	*163,981*	*0*	*1,488,162*	*1,398,868*	*1,398,868*	*89,294*	*0*
(See footnote above)											
Street Lighting											
Full-Time Positions	*23*	*21*	*20*	*20*	*20*	*0*	*21*	*20*	*20*	*1*	*0*
Class 100 Total Oblig./Approp.	*600,014*	*774,107*	*1,106,564*	*225,692*	*225,692*	*0*	*990,999*	*947,177*	*947,177*	*43,822*	*0*
Class 100 Overtime Oblig./Approp.	*54,712*	*138,089*	*129,694*	*17,423*	*17,423*	*0*	*89,265*	*84,370*	*84,370*	*4,895*	*0*
(See footnote above)											
Traffic Engineering											
Full-Time Positions	*90*	*88*	*85*	*83*	*83*	*0*	*88*	*89*	*89*	*(1)*	*0*
Class 100 Total Oblig./Approp.	*2,620,818*	*2,968,556*	*3,224,944*	*906,376*	*906,376*	*0*	*2,957,784*	*2,957,784*	*2,957,784*	*0*	*0*
Class 100 Overtime Oblig./Approp.	*188,800*	*350,988*	*345,317*	*43,099*	*43,099*	*0*	*238,027*	*221,670*	*221,670*	*16,357*	*0*
(See footnote above)											
General Support											
Full-Time Positions	*80*	*77*	*69*	*68*	*68*	*0*	*74*	*74*	*74*	*0*	*0*
Class 100 Total Oblig./Approp.	*4,139,103*	*4,100,281*	*4,100,439*	*933,906*	*933,906*	*0*	*3,609,414*	*3,609,414*	*3,609,414*	*0*	*0*
Class 100 Overtime Oblig./Approp.	*120,160*	*74,339*	*61,125*	*5,590*	*5,590*	*0*	*54,567*	*44,590*	*44,590*	*9,977*	*0*
Sanitation											
Full-Time Positions	1,222	1,248	1,183	1,147	1,147	0	1,228	1,228	1,228	0	0
Class 100 Total Oblig./Approp.	44,468,301	45,722,318	47,484,458	11,556,385	11,556,385	0	45,102,101	45,145,923	45,145,923	(43,822)	0
Class 100 Overtime Oblig./Approp.	5,722,009	6,295,977	6,016,377	1,688,815	1,688,815	0	5,556,178	5,864,576	5,864,576	(308,398)	0
Youth Commission											
Full-Time Positions	0	0	1	1	1	0	1	1	1	0	0
Class 100 Total Oblig./Approp.	0	0	30,073	11,750	10,444	1,306	47,000	47,000	47,000	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0

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-3

QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

				FISCAL YEAR 2010							
				YEAR TO DATE			FULL YEAR				
Department / Category	FY 07 Year End Actual	FY 08 Year End Actual	FY 09 Year End Actual	Target Budget Plan	Actual	Actual (Over) Under Target Budgt.	Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under Adopted Budget	Departmental Projection (Over) Under Target Budget
Zoning Board of Adjustment											
Full-Time Positions	4	5	5	5	5	0	5	5	5	0	0
Class 100 Total Oblig./Approp.	350,156	298,216	316,341	71,885	71,885	0	334,333	334,333	334,333	0	0
Class 100 Overtime Oblig./Approp.	1,344	1,577	0	0	0	0	0	0	0	0	0
Zoning Code Commission											
Full-Time Positions	0	0	1	1	1	0	2	2	2	0	0
Class 100 Total Oblig./Approp.	0	0	43,424	22,886	22,886	0	150,000	150,000	150,000	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
TOTAL GENERAL FUND											
Full-Time Positions	23,050	23,111	22,630	22,653	22,625	28	23,522	23,244	23,223	299	21
Class 100 Total Oblig./Approp.	1,327,588,620	1,390,720,193	1,406,266,636	305,904,280	305,749,841	154,440	1,358,422,613	1,357,499,934	1,361,499,934	(3,077,321)	(4,000,000)
Class 100 Overtime Oblig./Approp.	149,371,996	167,173,893	133,028,642	27,436,597	27,451,220	(14,623)	121,440,865	114,559,948	114,699,860	6,741,005	(139,912)

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 SEPTEMBER 30, 2009

		Fiscal Year 2010							
		Year To Date			Full Year				
Department	FY 09 Actual	Target Budget Plan	Actual	Actual (Over) Under Target Budget	Original Adopted Budget	Current Target Budget	Current Projection	Current Projection (Over)/Under Adopt. Budget	Current Target
Human Services:									
Admin.& Mgmt.	3,614,753	3,081,234	3,081,234	0	3,849,167	3,849,167	3,849,167	0	0
Performance Mgmt. and Accountability	56,072	10,802	10,802	0	66,616	66,616	66,616	0	0
Juvenile Justice	121,984,724	112,965,281	112,965,281	0	120,351,240	120,351,240	120,351,240	0	0
Children & Youth	281,270,686	218,286,774	218,286,774	0	280,299,971	280,299,971	280,299,971	0	0
Community Based Prevention	92,121,670	70,916,578	70,916,578	0	86,027,803	86,027,803	86,027,803	0	0
Total Human Services	**499,047,905**	**405,260,669**	**405,260,669**	**0**	**490,594,797**	**490,594,797**	**490,594,797**	**0**	**0**
Public Health:									
Ambulatory Health	21,313,799	17,153,101	17,985,550	(832,449)	20,445,489	20,445,489	20,445,489	0	0
Early Childhood,Youth & Women's Hlth	1,083,463	37,262	205,812	(168,550)	534,536	534,536	534,536	0	0
Phila. Nursing Home	37,346,735	23,013,125	19,341,852	3,671,273	39,782,571	39,782,571	39,782,571	0	0
Environmental Prot.Services	3,384,285	3,158,721	3,220,134	(61,413)	3,284,028	3,284,028	3,284,028	0	0
Administration and Support Svcs	1,273,370	463,317	832,520	(369,203)	1,416,851	1,416,851	1,416,851	0	0
Medical Examiner's Office	528,660	155,554	644,356	(488,802)	661,356	661,356	661,356	0	0
Infectious Disease Control	3,017,158	477,981	2,302,737	(1,824,756)	2,489,591	2,489,591	2,489,591	0	0
Total Public Health	**67,947,470**	**44,459,061**	**44,532,961**	**(73,900)**	**68,614,422**	**68,614,422**	**68,614,422**	**0**	**0**
Public Property:									
SEPTA	62,937,000	16,123,000	16,123,000	0	64,164,000	64,164,000	64,164,000	0	0
Space Rentals	15,058,094	15,083,108	15,083,108	0	15,083,108	15,083,108	15,083,108	0	0
Telecommunications	4,228,465	3,773,886	3,773,886	0	9,434,598	9,434,598	9,434,598	0	0
Utilities	33,134,587	29,590,713	29,590,713	0	32,520,000	32,520,000	32,520,000	0	0
All Other	27,192,930	17,189,997	17,191,754	(1,757)	24,861,367	22,361,367	22,361,367	2,500,000	0
Total Public Property	**142,551,076**	**81,760,704**	**81,762,461**	**(1,757)**	**146,063,073**	**143,563,073**	**143,563,073**	**2,500,000**	**0**
Streets:									
General Support	767,470	236,526	236,526	0	643,543	643,543	643,543	0	0
Traffic Engineering	42,631	16,963	16,963	0	147,982	147,982	147,982	0	0
Sanitation	48,095,350	39,812,431	39,812,431	0	43,357,173	40,357,173	40,357,173	3,000,000	0
Street Lighting	1,407,111	502,885	502,885	0	794,405	794,405	794,405	0	0
Highways	651,339	282,500	282,500	0	595,541	595,541	595,541	0	0
Engineering Design & Surveying	58,459	11,506	11,506	0	58,068	58,068	58,068	0	0
Total Streets	**51,022,360**	**40,862,811**	**40,862,811**	**0**	**45,596,712**	**42,596,712**	**42,596,712**	**3,000,000**	**0**
All Other	**413,676,773**	**230,781,349**	**232,617,007**	**(1,835,659)**	**398,685,926**	**396,250,291**	**396,550,291**	**2,135,635**	**(300,000)**
Total Class 200	**1,174,245,584**	**803,124,594**	**805,035,909**	**(1,911,316)**	**1,149,554,930**	**1,141,619,295**	**1,141,919,295**	**7,635,635**	**(300,000)**

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

DEPARTMENTAL FULL-TIME POSITIONS SUMMARY

TABLE P-1

QUARTERLY CITY MANAGERS REPORT
DEPARTMENTAL FULL TIME POSITIONS SUMMARY
ALL FUNDS

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Department	FISCAL YEAR 2009			FISCAL YEAR 2010						
	YEAR END ACTUAL			ADOPTED BUDGET			MONTH END ACTUAL			MONTH END ACTUAL (OVER) UNDER BUDGET
	General	Other	Total	General	Other	Total	General	Other	Total	
Atwater Kent Museum	4	0	4	3	0	3	4	0	4	(1)
Auditing (City Controller's Office)	124	0	124	123	0	123	123	0	123	0
Board of Building Standards	1	0	1	1	0	1	1	0	1	0
Board of Ethics	9	0	9	10	0	10	8	0	8	2
Board of L & I Review	2	0	2	2	0	2	2	0	2	0
Bd. of Pensions	0	67	67	0	74	74	0	69	69	5
Bd. of Revision of Taxes	133	0	133	125	0	125	122	0	122	3
Camp William Penn	1	0	1	0	0	0	1	0	1	(1)
Capital Program Office, Mayor-	24	0	24	0	0	0	0	0	0	0
City Commissioners (Election Board)	100	0	100	88	0	88	99	0	99	(11)
City Council	185	0	185	195	0	195	180	0	180	15
City Planning Commission	42	5	47	39	4	43	43	4	47	(4)
City Representative	6	0	6	7	0	7	7	0	7	0
City Treasurer	11	0	11	13	0	13	12	0	12	1
Civil Service Commission	2	0	2	2	0	2	2	0	2	0
Clerk of Quarter Sessions	110	0	110	115	0	115	110	0	110	5
Commerce	23	760	783	19	910	929	21	750	771	158
District Attorney - Total	441	113	554	449	121	570	439	104	543	27
Civilian	*429*	*103*	*532*	*435*	*97*	*532*	*425*	*94*	*519*	*13*
Uniform	*12*	*10*	*22*	*14*	*24*	*38*	*14*	*10*	*24*	*14*
Division of Technology	146	16	162	157	16	173	134	16	150	23
Fairmount Park	159	1	160	170	1	171	158	1	159	12
Finance	143	6	149	141	0	141	138	4	142	(1)
Fire - Total	2,259	68	2,327	2,328	76	2,404	2,239	69	2,308	96
Uniform	*2,157*	*64*	*2,221*	*2,217*	*72*	*2,289*	*2,131*	*65*	*2,196*	*93*
Civilian	*102*	*4*	*106*	*111*	*4*	*115*	*108*	*4*	*112*	*3*
First Judicial District	1,898	451	2,349	1,965	531	2,496	1,774	535	2,309	187
Fleet Management	302	57	359	309	77	386	301	55	356	30
Free Library	629	87	716	628	90	718	615	77	692	26
Historical Commission	6	0	6	6	0	6	6	0	6	0
Human Relations Commission	34	0	34	33	0	33	33	0	33	0
Human Services	1,741	66	1,807	1,858	54	1,912	1,785	70	1,855	57
Labor Relations, Mayor's Office of	7	0	7	7	0	7	7	0	7	0
Law	182	53	235	203	61	264	186	55	241	23

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

TABLE P-1

QUARTERLY CITY MANAGERS REPORT
DEPARTMENTAL FULL TIME POSITIONS SUMMARY
ALL FUNDS

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Department	FISCAL YEAR 2009			FISCAL YEAR 2010						
	YEAR END ACTUAL			ADOPTED BUDGET			MONTH END ACTUAL			MONTH END ACTUAL (OVER) UNDER BUDGET
	General	Other	Total	General	Other	Total	General	Other	Total	
Licenses & Inspections	309	14	323	330	14	344	296	12	308	36
Managing Director (MDO)	128	3	131	148	9	157	156	10	166	(9)
Mayor	71	3	74	45	3	48	36	2	38	10
Mayor - Office of Arts and Culture	0	0	0	2	0	2	2	0	2	
Mayor - Office of the Inspector General	0	0	0	19	0	19	15	0	15	
Mayor's Office of Comm. Svcs.	0	84	84	0	0	0	0	80	80	(80)
Mayor's Office of Transportation	8	0	8	7	0	7	8	0	8	(1)
Mural Arts Program	12	0	12	12	0	12	12	0	12	0
Off. of Behavioral Hlth/Mental Retard. Svcs.	26	244	270	32	252	284	24	237	261	23
Office of Human Resources	64	0	64	70	0	70	61	0	61	
Off.of Supportive Housing	126	45	171	132	54	186	133	44	177	9
Office of Housing and Community Develop.	0	75	75	0	79	79	0	75	75	4
Police - Total	7,443	162	7,605	7,494	166	7,660	7,388	165	7,553	107
Civilian	*832*	*11*	*843*	*870*	*11*	*881*	*838*	*11*	*849*	*32*
Uniform	*6,611*	*151*	*6,762*	*6,624*	*155*	*6,779*	*6,550*	*154*	*6,704*	*75*
Prisons	2,067	0	2,067	2,360	0	2,360	2,321	0	2,321	39
Procurement	50	2	52	50	1	51	48	2	50	1
Public Health	675	215	890	739	368	1,107	676	211	887	220
Public Property	135	0	135	172	0	172	168	0	168	4
Records	64	0	64	63	0	63	61	0	61	2
Recreation	443	20	463	474	22	496	442	17	459	37
Register of Wills	65	0	65	64	0	64	64	0	64	0
Revenue	256	234	490	263	270	533	250	237	487	46
Sheriff	238	0	238	245	0	245	236	0	236	9
Streets	536	0	536	569	0	569	524	0	524	45
Streets - Sanitation	1,183	0	1,183	1,228	0	1,228	1,147	0	1,147	81
Water	0	1,719	1,719	0	1,952	1,952	0	1,707	1,707	245
Youth Commission	1	0	1	1	0	1	1	0	1	0
Zoning Board of Adjustment	5	0	5	5	0	5	5	0	5	0
Zoning Code Commission	1	0	1	2	0	2	1	0	1	1
TOTAL ALL FUNDS	22,630	4,570	27,200	23,522	5,205	28,727	22,625	4,608	27,233	1,494

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 SEPTEMBER 30, 2009

DEPARTMENTAL LEAVE USAGE ANALYSIS

TABLE L-1
QUARTERLY CITY MANAGERS REPORT
TOTAL LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Agency	Fiscal Year 2010
	Usage Through First Quarter
Commission on Human Relations	25.6%
Revenue	21.9%
City Commissioners	20.4%
Procurement	19.3%
Free Library	19.1%
City Planning Commission	18.9%
OBH	18.8%
Public Property	18.7%
Clerk of Quarter Sessions	18.6%
Police -- Civilian	18.6%
Fairmount Park Commission	18.4%
Fleet Management	18.4%
Aviation	18.1%
Mayor's Office	18.0%
Streets -- Sanitation	18.0%
Office of Human Resources	17.8%
OSH	17.8%
Streets -- All except Sanitation	17.7%
Human Services	17.7%
Public Health	17.6%
Division of Technology	17.6%
Board of Revision of Taxes	17.5%
Fire-Uniformed	17.5%
MEDIAN	17.6%
Water	17.3%
Sheriff's Office	17.1%
Prisons	16.8%
Licenses and Inspections	16.7%
Recreation	16.4%
Register of Wills	16.2%
City Council	16.1%
Finance	15.9%
Records	15.7%
Auditing	15.5%
Fire-Civilian	15.2%
Law	15.1%
Water Revenue	14.4%
District Attorney	14.0%
Police -- Uniformed	13.8%
Commerce	12.2%
Managing Director's Office	10.7%

NOTES:

Numbers are based on a period of 66 actual working days within the first qtr.

Total leave usage includes: sick, vacation, annual leave, funeral leave, unpaid leave, AWOL, comp. & holiday comp.

Changes:

M.O.I.S. has changed its name to the Division of Technology

TABLE L-2
QUARTERLY CITY MANAGERS REPORT
LONG TERM SICK LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Agency	Fiscal Year 2010
	Usage Through First Quarter
Office of Human Resources	3.7%
Division of Technology	1.9%
Mayor's Office	1.9%
Register of Wills	1.8%
Board of Revision of Taxes	1.5%
Streets -- All except Sanitation	1.4%
Public Property	1.2%
Fire-Uniformed	1.1%
Revenue	1.1%
Human Services	1.0%
Recreation	0.9%
Licenses and Inspections	0.9%
Police -- Uniformed & Civilian	0.9%
Public Health	0.9%
Law	0.8%
City Council	0.8%
Free Library	0.8%
Commission on Human Relations	0.8%
Clerk of Quarter Sessions	0.7%
City Commissioners	0.7%
MEDIAN	0.7%
Prisons	0.7%
Finance	0.6%
OBH	0.6%
Procurement	0.5%
Aviation	0.5%
Sheriff's Office	0.5%
Water	0.5%
Managing Director's Office	0.5%
District Attorney	0.5%
Fleet Management	0.4%
Streets -- Sanitation	0.4%
Fairmount Park Commission	0.2%
Fire-Civilian	0.1%
OSH	0.0%
City Planning Commission	0.0%
Records	0.0%
Water Revenue	0.0%
Commerce	0.0%
Auditing	0.0%

NOTES:

Numbers are based on a period of 66 actual working days within the first qtr.

Long term leave consists of employees taking 10 or more consecurtive sick days within one period of time.

Changes:

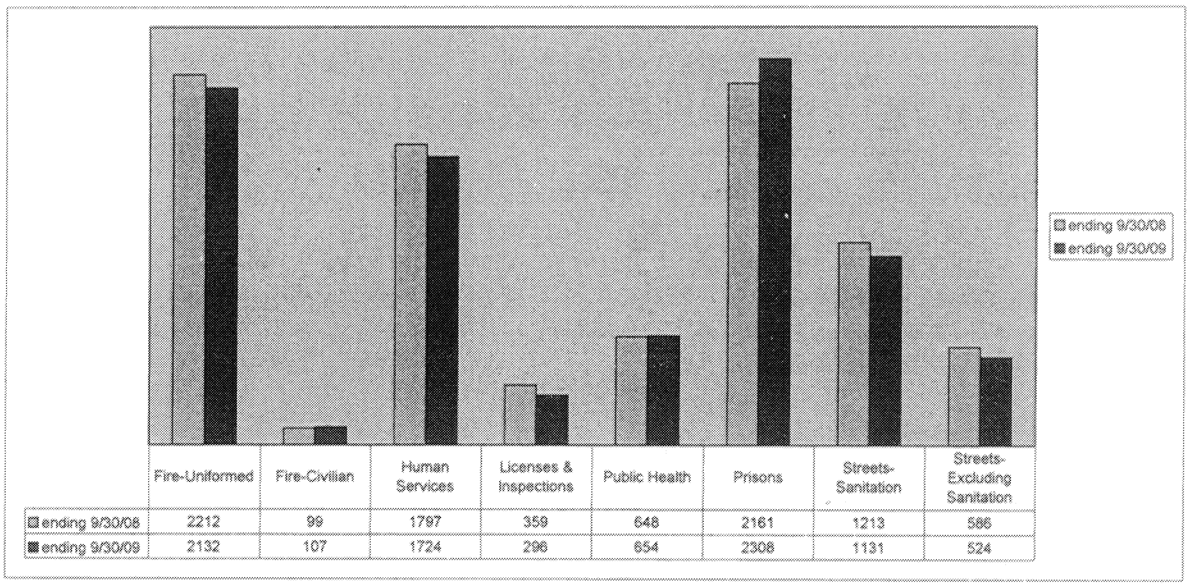
M.O.I.S. has changed its name to the Division of Technology

TABLE L-1
QUARTERLY CITY MANAGERS REPORT
TOTAL LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2008

Agency	Fiscal Year 2009 Usage Through First Quarter
Prisons	17.8%
Fire-Uniformed	17.7%
Fire-Civilian	17.5%
Public Health	17.2%
Streets -- All except Sanitation	16.6%
Streets -- Sanitation	16.5%
Human Services	16.3%
Licenses and Inspections	15.2%

TABLE L-1
QUARTERLY CITY MANAGERS REPORT
TOTAL LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Agency	Fiscal Year 2010 Usage Through First Quarter
Prisons	16.8%
Fire-Uniformed	17.5%
Fire-Civilian	15.2%
Public Health	17.6%
Streets -- All except Sanitation	17.7%
Streets -- Sanitation	18.0%
Human Services	17.7%
Licenses and Inspections	16.7%



*Employee count is not an exact number, but a close approximation for the quarter ending September 30th.

TABLE L-2
QUARTERLY CITY MANAGERS REPORT
SICK LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2008

Agency	Fiscal Year 2009 Usage Through First Quarter
Fire-Uniformed	1.2%
Prisons	1.0%
Streets -- All except Sanitation	0.9%
Fire-Civilian	0.9%
Public Health	0.8%
Human Services	0.6%
Licenses and Inspections	0.5%
Streets -- Sanitation	0.4%

TABLE L-2
QUARTERLY CITY MANAGERS REPORT
SICK LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2009

Agency	Fiscal Year 2010 Usage Through First Quarter
Fire-Uniformed	1.1%
Prisons	0.7%
Streets -- All except Sanitation	1.4%
Fire-Civilian	0.1%
Public Health	0.9%
Human Services	1.0%
Licenses and Inspections	0.9%
Streets -- Sanitation	0.4%

*Calculations ending for the first quarter (Sept. 2008) have been re-evaluated and corrected where necessary.

Quarterly City Managers Report
Total Leave Usage Analysis
Comparison of 1st Q FY09 versus 1st Q FY10

Streets -All except Sanitation	FY10 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	FY09 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	Variance from FY09 Q1 to FY10 Q1
Total Leave Usage	6135	34584	17.74%	6230	37504	16.61%	1.13%

Streets-Sanitation	FY10 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	FY09 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	Variance from FY09 Q1 to FY10 Q1
Total Leave Usage	13435	74646	18.00%	12823	77632	16.52%	1.48%

Fire-Uniform	FY10 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	FY09 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	Variance from FY09 Q1 to FY10 Q1
Total Leave Usage	24557	140712	17.45%	25033	141568	17.68%	-0.23%

Fire-Civilian	FY10 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	FY09 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	Variance from FY09 Q1 to FY10 Q1
Total Leave Usage	1073	7062	15.19%	1108	6336	17.49%	-2.29%

Public Health	FY10 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	FY09 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	Variance from FY09 Q1 to FY10 Q1
Total Leave Usage	7599	43164	17.60%	7120	41472	17.17%	0.44%

Human Services	FY10 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	FY09 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	Variance from FY09 Q1 to FY10 Q1
Total Leave Usage	20106	113784	17.67%	18711	115008	16.27%	1.40%

Prisons	FY10 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	FY09 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	Variance from FY09 Q1 to FY10 Q1
Total Leave Usage	25625	152328	16.82%	24644	138304	17.82%	-1.00%

Licenses & Inspections	FY10 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	FY09 Q1 Days Used	Total Person Days	Percentage of Total Person Days Used	Variance from FY09 Q1 to FY10 Q1
Total Leave Usage	3268	19536	16.73%	3482	22976	15.15%	1.57%

****This information excludes long term sick leave

Note: Of the core service departments on which this Quarterly Report focuses, none show a notable variation of leave usage - sick, vacation, or otherwise - for the first quarter of Fiscal Year 2010 from the first quarter of Fiscal Year 2009. If there were any significant variances in future reports, the department(s) in question will offer an explanation.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

DEPARTMENTAL SERVICE DELIVERY REPORT

Table S-1
Quarterly City Managers Report
Departmental Service Delivery Report
For the Period Ending September 30, 2009

*FY08 data not available due to redrafting of performance measures through PhillyStat

Police Department

	Performance Measure (PM)	FY '08 Year End	FY '09 Year End	FY '10 Q1	FY '10 Q2	FY '10 Q3	FY '10 Q4	FY '10 Year To Date	FY '10 Goals
1	Homicides	351	313	55				55	300
2	Shooting Victims	1,575	1,570	291				291	1,570
3	Part I Violent Crime *	20,247	20,278	3,854				3,854	20,278
4	Burglaries *	12,019	11,864	1,989				1,989	11,700
5	Homicide Clearance Rate	66.0%	80.0%	76.4%				0.0%	80%*
6	Other Violent Crime Clearance Rate*	50.0%	50.2%	49.8%				0.0%	53.0%

* Goals for FY10 have been recalculated based on the following formula: Actual stats for July - Dec. of 2009; and Actuals for Jan. - June of 2009 reflecting the % change projected for End of Year 2010 Goals. Percentage change used for FY10 Goals are as follows: -11% Homicides; -5% Shooting Victims; -5% Part One Violent Crime; -10% Burglary. Actual stats for FY10 are for July 09 and August 09

Philadelphia Prison System

	Performance Measure (PM)	FY '08 Year End	FY '09 Year End	FY '10 Q1	FY '10 Q2	FY '10 Q3	FY '10 Q4	FY '10 Year To Date	FY '10 Goal
1	Inmate Program Participation Rate (% Participation)	N/A	65%	72%				**72%**	100%
2	New Inmate Processing Rate (% within 24 hours)	N/A	100%	100%				**100%**	100%

1. Percent of sentenced inmates provided with the opportunity to participate in a vocational, training, educational and/or treatment program during confinement
2. Percent of newly admitted inmates that are processed and housed within 24 hours of admission

Public Health Department

	Performance Measure (PM)	FY '08 Year End	FY '09 Year End	FY '10 Q1	FY '10 Q2	FY '10 Q3	FY '10 Q4	FY '10 Year To Date	FY '10 Goal
1	Total # Patient Visits (Health Care Centers)	334,139	349,078	88,103				**88,103**	345,000
2	# Uninsured Visits	171,846	178,827	47,367				**47,367**	179,500
3	% Visits Uninsured	51.4%	51.2%	53.8%				**53.8%**	52.0%
4	End of Month Resident Census - Philadelphia Nursing Home	430	432	428				428	433

1. Total number patient visit data source is from Ambulatory Health Services Patient Information System
2. Number of uninsured visit data source is from Ambulatory Health Services Patient Information System
3. Percentage of visits uninsured is the % calculated by dividing # uninsured visits by total # of patient visits
4. End of month resident census-PNH data source is the PNH revenue journal

Streets Department

	Performance Measure (PM)	FY '08 Year End	FY '09 Year End	FY '10 Q1	FY '10 Q2	FY '10 Q3	FY '10 Q4	FY '10 Year To Date	FY '10 Goal
1	Recycling Rate	8%	12%	14%				**14%**	20%
2	On-Time Collection Recycling	98%	97%	98%				**98%**	97%
3	On-Time Collection Trash	98%	97%	92%				**92%**	96%
4	Pothole Response Time (days)	0.79	0.86	1.06				**1.06**	3.00

Recycling Rate — Rate of recyclables diverted from the waste stream.
On-Time Collection Recycling — Rate of household recycling collections completed by 3:00 PM
On-Time Collection Trash — Rate of household refuse collections completed by 3:00 PM
Pothole Response Time (days) — days = Response time for repair.

Table S-1
Quarterly City Managers Report
Departmental Service Delivery Report
For the Period Ending September 30, 2009

Fire Department

	Performance Measure (PM)	FY '08 Year End	FY '09 Year End	FY '10 Q1	FY '10 Q2	FY '10 Q3	FY '10 Q4	FY '10 Year To Date	FY '10 Goal
1	EMS Response Time (within 9 minutes)	74%	70%	77%				77%	90%
2	Fire Response Time (Avg. within 5 minutes)	4:32	4:33	4:37				4:37	< 5 Minutes
3	Structural Fires	-7%	-6.4%	* - 25%				* - 25%	-5%
4	Fire Deaths	-46%	0%	150%				150%	-5%

* Data compared is for the time period of 7/1 to 8/28 only, for FY'09 and FY'10

1) The fundamental source data for these calculations is derived from the Department's Computer Assisted Dispatch (CAD) system maintained by the Fire Communications Center(FCC). The FCC queries the CAD for archived medical incidents, and produces text files for a pre-determined period. These files/incidents contain such information as location, call received time, dispatch time, on scene time, etc. The text files are then forwarded to the Office of Emergency Management's GIS manager for geo-coding, statistical analysis, and density map trending.
2) The fundamental source of data for these calculations is again the Department's CAD system. Data for fire related type responses and unit response times is exported from CAD by the Department's Management Information Services Unit (MIS), and average response times for a pre-determined time period are generated.
3) Again, the fundamental source data is CAD information. The methodology and consequent statistical reports on the subject are prepared by the Department's MIS Unit.
4) The source of this data is from the Department's Fire Marshal's Office standing/ongoing Fire Death tracking logs.

Department of Human Services

	Performance Measure (PM)	FY '08 Year End	FY '09 Year End	FY '10 Q1	FY '10 Q2	FY '10 Q3	FY '10 Q4	FY '10 Year To Date	FY '10 Goal
	Children and Youth Division								
1	Child Protective Services (abuse) reports	4,161	4,409	906				906	
2	General Protective Services (neglect) reports	10,021	7,103	1,887				1,887	
3	Children Placed*	5,844	5,525	5,111				5,111	
4	Number of adoptions finalized	351	432	107				107	
5	Number of Permanent Legal Custodianships (PLCs)	343	429	146				146	
	Juvenile Justice Services								
1	Youth Study Center average daily population	132.6	127	114				114	
2	# of days per month YSC is above mandated 105 resident cap	360	352	60				60	
3	% of days per month YSC is above mandated 105 resident cap	99%	96%	65%				65%	
4	Children Placed*	1,859	2,041	2,000				2,000	

Children and Youth Division
1) Number of investigation reports received with alleging abuse of child(ren)
2) Number of investigation reports received with alleging neglect of child(ren)
3) Number of Children in Out of Home Care (foster care, group home, institution, etc) due to abuse and/or neglect
4) Number of children for whom adoption was finalized by the Court
5) Number of children for whom permanent legal custodianship was granted by the Court

Juvenile Justice Services
1) Average Daily population of Youth Study Center (YSC)
2) Number of Days per Month the YSC population is above the 105 resident cap
3) Percent of Days per Month the YSC population is above the 105 resident cap
4) Number of Children in Out of Home Care (foster care, group home, institution etc) due to delinquency issue

Licenses and Inspections

	Performance Measure (PM)	FY '08 Year End*	FY '09 Year End	FY '10 Q1	FY '10 Q2	FY '10 Q3	FY '10 Q4	FY '10 Year To Date	FY '10 Goal
1	Service Permit Customers in Concourse within 2 hours	N/A	99%	99%				99%	100%
2	Review Commercial Plans within 20 days	N/A	98%	95%				95%	100%
3	Review Residential Plans within 15 days	N/A	94%	95%				95%	100%
4	Review Zoning Plans within 25 days	N/A	98%	99%				99%	100%
5	Review Plumbing Plans within 25 days	N/A	100%	100%				100%	100%
6	Review Electrical Plans within 25 days	N/A	99%	99%				99%	100%
7	Perform Building Permit Inspections within 2 days of request	N/A	94%	96%				96%	100%
8	Perform Plumbing Permit Inspections within 2 days of request	N/A	91%	95%				95%	100%
9	Service License Customers within 30 minutes	N/A	52%	89%				89%	100%

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

WATER FUND

QUARTERLY REPORT

Quarterly City Managers Report
Fund Balance Summary
Water Fund
All Departments
For the Period Ending September 30, 2009

Category	FY'09 Year-End Unaudited Actual	Fiscal Year 2010 — Year to Date: Target Budget Plan	Actual	Actual Over / (Under) Target Budget	Full Year: Original Budget	Current Target Budget Plan	Current Projection	Current Projection for Revenues Over / (Under): Current Budget	Target Budget
REVENUES									
Taxes									
Locally Generated Non - Tax Revenues	484,538,117	124,832,449	124,832,449	0	528,141,000	528,141,000	512,150,000	(15,991,000)	(15,991,000)
Other Governments	674,224	521,028	521,028	0	4,000,000	4,000,000	4,000,000	0	0
Revenues from Other Funds of City (See Note 1)	58,263,364	0	0	0	81,469,000	47,756,250	60,013,536	(21,455,464)	12,257,286
Other Sources	-	-	-	-	-	-	-	-	-
Total Revenues and Other Sources	**543,475,705**	**125,353,477**	**125,353,477**	**0**	**613,610,000**	**579,897,250**	**576,163,536**	**(37,446,464)**	**(3,733,714)**

Category	FY'09 Year-End Unaudited Actual	Year to Date: Target Budget Plan	Actual	Actual (Over) / Under Target Budget	Full Year: Original Budget	Current Target Budget Plan	Current Projection	Current Projection for Obligations (Over) / Under: Current Budget	Target Budget
OBLIGATIONS / APPROPRIATIONS									
Personal Services	105,556,083	24,157,449	24,157,449	0	111,393,079	108,209,939	106,893,027	4,500,052	1,316,912
Personal Services - Employee Benefits	77,709,699	8,518,817	8,518,817	0	80,406,000	80,406,000	80,406,000	0	0
Sub-Total Employee Compensation	183,265,782	32,676,266	32,676,266	0	191,799,079	188,615,939	187,299,027	4,500,052	1,316,912
Purchase of Services	100,510,472	81,875,216	81,875,216	0	123,151,564	117,730,067	115,910,346	7,241,218	1,819,721
Materials, Supplies and Equipment	43,414,045	26,576,482	26,576,482	0	59,345,068	53,764,955	53,649,874	5,695,194	115,081
Contributions, Indemnities and Taxes	4,977,277	1,300,049	1,300,049	0	6,513,000	6,503,000	6,503,000	10,000	0
Debt Service	184,253,017	40,516,245	40,516,245	0	200,123,289	180,123,289	180,123,289	20,000,000	0
Advances and Miscellaneous Payments	-	-	-	-	-	-	-	-	-
Payment to Other Funds - Net of Payment to Rate Stabilization Fund (See Note 1)	45,774,932	0	0	0	49,678,000	50,160,000	49,678,000	0	482,000
Total Obligations / Appropriations	**562,195,525**	**182,944,258**	**182,944,258**	**0**	**630,610,000**	**596,897,250**	**593,163,536**	**37,446,464**	**3,733,714**
Operating Surplus / (Deficit)	**(18,719,820)**	**(57,590,781)**	**(57,590,781)**	**0**	**(17,000,000)**	**(17,000,000)**	**(17,000,000)**	**0**	**0**
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS									
Prior Year Fund Balance	-	-	-	-	-	-	-	-	-
Net Adjustments - Prior Years	18,719,820	0	0	0	17,000,000	17,000,000	17,000,000	0	0
Total Net Adjustments	**18,719,820**	**0**	**0**	**0**	**17,000,000**	**17,000,000**	**17,000,000**	**0**	**0**
Preliminary Year End Fund Balance	**0**	**(57,590,781)**	**(57,590,781)**	**0**	**0**	**0**	**0**	**0**	**0**
Payments to Other Funds - Rate Stabilization Fund	0	0	0	0	0	0	0	0	0
Year End Fund Balance	**0**	**(57,590,781)**	**(57,590,781)**	**0**	**0**	**0**	**0**	**0**	**0**

Note 1: Bill #544, which restructured the Water Fund Revenue Bond Rate covenant, requires that the unencumbered operating balance of the Water Fund as of the end of the Fiscal Year be paid over to the Rate Stabilization Fun
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.

Quarterly City Managers Report
Analysis of Projected Year-End Variances
Water Fund
All Departments
For the Period Ending September 30, 2009

Category	Full Year Proj. Variance Better / (Worse) Than Cur. Target	Reasons / Comments
Revenues		
Locally Generated Non-Tax	($16.0)	Variances are the result of a lower projection for revenues from: Sales & Charges - ($11.4) million, Interest Earnings - ($3.4) million, Contribution - Sinking Fund Reserve - ($0.8) million and Surcharges - ($0.4) million.
Revenues from Other Funds	12.3	Variance is the result of a higher than projection payment to the Rate Stabilization Fund - $12.3 million.
Subtotal	**($3.7)**	
Obligations / Appropriations		
Personal Services	$1.3	Variances: 1) Water - $0.6 million and 2) Revenue - $0.7 million are are primarily due to savings from the delay in filling vacant positions throughout the remainder of the fiscal year.
Purchase of Services	1.8	Variance: 1) Revenue - $1.8 million is due to a lower projection of costs for consultant services.
Materials, Supplies & Equipment	0.1	Variance: 1) Revenue - $0.1 million are due to a lower projection of costs for the office and computer equipment.
Payment to Other Funds	0.5	Variance: 1) Water - $0.5 million is due to a lower than anticipated payment to the General Fund for Interfund Service Charges.
Subtotal	**$3.7**	
Total	**$0.0**	

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Quarterly City Managers Report
Non-Tax Revenue Summary
Water Fund
For the Period Ending September 30, 2009

Department	FY'09 Year-End Unaudited Actual	Fiscal Year 2010: Year to Date: Target Budget Plan	Actual	Actual Over / (Under) Target Budget	Full Year: Original Budget	Current Target Budget Plan	Current Projection	Current Projection Over / (Under): Current Budget	Target Budget
Local Non-Tax Revenues									
Fleet Management	**206,630**	**588**	**588**	**0**	**120,000**	**120,000**	**120,000**	**0**	**0**
Sale of Vehicles	*206,630*	*588*	*588*	*0*	*120,000*	*120,000*	*120,000*	*0*	*0*
Licenses & Inspections	**14,653**	**38**	**38**	**0**	**20,000**	**20,000**	**20,000**	**0**	**0**
Miscellaneous	*14,653*	*38*	*38*	*0*	*20,000*	*20,000*	*20,000*	*0*	*0*
Water	**39,381,152**	**9,145,045**	**9,145,045**	**0**	**38,833,000**	**38,833,000**	**38,051,000**	**(782,000)**	**(782,000)**
Sewer Charges to Other Municipalities	*28,981,535*	*8,034,839*	*8,034,839*	*0*	*31,551,000*	*31,551,000*	*31,551,000*	*0*	*0*
Water & Sewer Permits Issued by L & I	*2,207,748*	*646,288*	*646,288*	*0*	*2,000,000*	*2,000,000*	*2,000,000*	*0*	*0*
Contribution - Sinking Fund Reserve	*7,059,229*	*0*	*0*	*0*	*2,782,000*	*2,782,000*	*2,000,000*	*(782,000)*	*(782,000)*
Miscellaneous	*1,132,640*	*463,918*	*463,918*	*0*	*2,500,000*	*2,500,000*	*2,500,000*	*0*	*0*
Revenue	**434,790,413**	**115,575,475**	**115,575,475**	**0**	**479,912,000**	**479,912,000**	**468,121,000**	**(11,791,000)**	**(11,791,000)**
Sales & Charges	*425,647,670*	*113,219,004*	*113,219,004*	*0*	*468,788,000*	*468,909,000*	*457,541,000*	*(11,247,000)*	*(11,368,000)*
Fire Service Connections	*1,369,600*	*415,873*	*415,873*	*0*	*1,920,000*	*1,502,000*	*1,507,000*	*(413,000)*	*5,000*
Surcharges	*4,484,366*	*1,058,275*	*1,058,275*	*0*	*4,907,000*	*4,950,000*	*4,560,000*	*(347,000)*	*(390,000)*
Miscellaneous	*3,288,777*	*882,323*	*882,323*	*0*	*4,297,000*	*4,551,000*	*4,513,000*	*216,000*	*(38,000)*
Procurement	**96,341**	**15,098**	**15,098**	**0**	**75,000**	**75,000**	**75,000**	**0**	**0**
Miscellaneous	*96,341*	*15,098*	*15,098*	*0*	*75,000*	*75,000*	*75,000*	*0*	*0*
City Treasurer	**10,048,928**	**96,205**	**96,205**	**0**	**9,181,000**	**9,181,000**	**5,763,000**	**(3,418,000)**	**(3,418,000)**
Interest Earnings	*10,048,928*	*96,205*	*96,205*	*0*	*9,181,000*	*9,181,000*	*5,763,000*	*(3,418,000)*	*(3,418,000)*
Total Local Non-Tax Revenue	**484,538,117**	**124,832,449**	**124,832,449**	**0**	**528,141,000**	**528,141,000**	**512,150,000**	**(15,991,000)**	**(15,991,000)**
Other Governments									
Water	**674,224**	**521,028**	**521,028**	**0**	**4,000,000**	**4,000,000**	**4,000,000**	**0**	**0**
State	*401,488*	*272,095*	*272,095*	*0*	*2,000,000*	*2,000,000*	*2,000,000*	*0*	*0*
Federal	*272,736*	*248,933*	*248,933*	*0*	*2,000,000*	*2,000,000*	*2,000,000*	*0*	*0*
Total Other Governments	**674,224**	**521,028**	**521,028**	**0**	**4,000,000**	**4,000,000**	**4,000,000**	**0**	**0**
Revenue from Other Funds									
Water	**58,263,364**	**0**	**0**	**0**	**81,469,000**	**47,756,250**	**60,013,536**	**(21,455,464)**	**12,257,286**
General Fund	*21,596,137*	*0*	*0*	*0*	*28,214,000*	*28,214,000*	*28,214,000*	*0*	*0*
Aviation Fund	*1,831,211*	*0*	*0*	*0*	*2,100,000*	*2,100,000*	*2,100,000*	*0*	*0*
Employee Benefit Fund	*149,700*	*0*	*0*	*0*	*155,000*	*155,000*	*155,000*	*0*	*0*
Rate Stabilization Fund	*34,686,316*	*0*	*0*	*0*	*51,000,000*	*17,287,250*	*29,544,536*	*(21,455,464)*	*12,257,286*
Total Revenue from Other Funds	**58,263,364**	**0**	**0**	**0**	**81,469,000**	**47,756,250**	**60,013,536**	**(21,455,464)**	**12,257,286**
Total - All Sources	**543,475,705**	**125,353,477**	**125,353,477**	**0**	**613,610,000**	**579,897,250**	**576,163,536**	**(37,446,464)**	**(3,733,714)**

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Quarterly City Managers Report
Departmental Obligations Summary
Water Fund

For the Period Ending September 30, 2009

Department	FY'09 Year-End Unaudited Actual	Fiscal Year 2010 Year to Date Target Budget Plan	Year to Date Actual	Year to Date Actual (Over) / Under Target Budget	Full Year Original Budget	Full Year Current Target Budget Plan	Full Year Current Projection	Current Projection (Over) / Under Current Budget	Current Projection (Over) / Under Target Budget
Divison of Technology	**2,372,349**	**337,002**	**337,002**	**0**	**1,730,429**	**1,730,429**	**1,730,429**	**0**	**0**
Personal Services	*1,184,754*	*258,502*	*258,502*	*0*	*1,185,799*	*1,185,799*	*1,185,799*	*0*	*0*
Purchase of Services	*1,151,310*	*75,000*	*75,000*	*0*	*508,280*	*508,280*	*508,280*	*0*	*0*
Materials, Supplies & Equipment	*36,285*	*3,500*	*3,500*	*0*	*36,350*	*36,350*	*36,350*	*0*	*0*
Public Property	**3,613,445**	**3,913,895**	**3,913,895**	**0**	**4,532,615**	**4,532,615**	**4,532,615**	**0**	**0**
Purchase of Services	*3,613,445*	*3,913,895*	*3,913,895*	*0*	*4,532,615*	*4,532,615*	*4,532,615*	*0*	*0*
Office of Fleet Management	**7,189,571**	**1,547,935**	**1,547,935**	**0**	**8,542,626**	**8,542,626**	**8,542,626**	**0**	**0**
Personal Services	*2,038,356*	*437,800*	*437,800*	*0*	*2,745,986*	*2,745,986*	*2,745,986*	*0*	*0*
Purchase of Services	*919,421*	*156,108*	*156,108*	*0*	*1,500,000*	*1,500,000*	*1,500,000*	*0*	*0*
Materials, Supplies & Equipment	*4,231,794*	*954,027*	*954,027*	*0*	*4,296,640*	*4,296,640*	*4,296,640*	*0*	*0*
Water	**261,296,918**	**120,364,860**	**120,364,860**	**0**	**303,228,869**	**289,516,119**	**288,322,055**	**14,906,814**	**1,194,064**
Personal Services	*89,863,369*	*20,752,825*	*20,752,825*	*0*	*93,875,000*	*90,691,860*	*90,044,055*	*3,830,945*	*647,805*
Purchase of Services	*87,511,698*	*74,247,491*	*74,247,491*	*0*	*105,989,127*	*100,567,630*	*100,547,500*	*5,441,627*	*20,130*
Materials, Supplies & Equipment	*38,146,919*	*25,364,544*	*25,364,544*	*0*	*53,676,742*	*48,096,629*	*48,052,500*	*5,624,242*	*44,129*
Contributions, Indemnities & Taxes	*0*	*0*	*0*	*0*	*10,000*	*0*	*0*	*10,000*	*0*
Payments to Other Funds	*45,774,932*	*0*	*0*	*0*	*49,678,000*	*50,160,000*	*49,678,000*	*0*	*482,000*
Finance	**82,792,522**	**9,818,786**	**9,818,786**	**0**	**86,906,000**	**86,906,000**	**86,906,000**	**0**	**0**
Personal Services	*107,022*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Personal Services - Fringe Benefits	*77,709,699*	*8,518,817*	*8,518,817*	*0*	*80,406,000*	*80,406,000*	*80,406,000*	*0*	*0*
Contributions, Indemnities & Taxes	*4,975,801*	*1,299,969*	*1,299,969*	*0*	*6,500,000*	*6,500,000*	*6,500,000*	*0*	*0*
Revenue	**17,540,515**	**5,731,270**	**5,731,270**	**0**	**22,156,547**	**22,156,547**	**19,616,897**	**2,539,650**	**2,539,650**
Personal Services	*10,015,900*	*2,227,595*	*2,227,595*	*0*	*10,990,857*	*10,990,857*	*10,321,750*	*669,107*	*669,107*
Purchase of Services	*6,570,460*	*3,261,180*	*3,261,180*	*0*	*9,873,851*	*9,873,851*	*8,074,260*	*1,799,591*	*1,799,591*
Materials, Supplies & Equipment	*952,679*	*242,415*	*242,415*	*0*	*1,288,839*	*1,288,839*	*1,217,887*	*70,952*	*70,952*
Contributions, Indemnities & Taxes	*1,476*	*80*	*80*	*0*	*3,000*	*3,000*	*3,000*	*0*	*0*
Sinking Fund	**184,253,017**	**40,516,245**	**40,516,245**	**0**	**200,123,289**	**180,123,289**	**180,123,289**	**20,000,000**	**0**
Debt Service	*184,253,017*	*40,516,245*	*40,516,245*	*0*	*200,123,289*	*180,123,289*	*180,123,289*	*20,000,000*	*0*
Procurement	**65,625**	**15,340**	**15,340**	**0**	**69,028**	**69,028**	**69,028**	**0**	**0**
Personal Services	*65,625*	*15,340*	*15,340*	*0*	*69,028*	*69,028*	*69,028*	*0*	*0*
Law	**3,071,563**	**698,925**	**698,925**	**0**	**3,320,597**	**3,320,597**	**3,320,597**	**0**	**0**
Personal Services	*2,281,057*	*465,387*	*465,387*	*0*	*2,526,409*	*2,526,409*	*2,526,409*	*0*	*0*
Purchase of Services	*744,138*	*221,542*	*221,542*	*0*	*747,691*	*747,691*	*747,691*	*0*	*0*
Materials, Supplies & Equipment	*46,368*	*11,996*	*11,996*	*0*	*46,497*	*46,497*	*46,497*	*0*	*0*
Total Water Fund	**562,195,525**	**182,944,258**	**182,944,258**	**0**	**630,610,000**	**596,897,250**	**593,163,536**	**37,446,464**	**3,733,714**
Personal Services	*105,556,083*	*24,157,449*	*24,157,449*	*0*	*111,393,079*	*108,209,939*	*106,893,027*	*4,500,052*	*1,316,912*
Personal Services - Fringe Benefits	*77,709,699*	*8,518,817*	*8,518,817*	*0*	*80,406,000*	*80,406,000*	*80,406,000*	*0*	*0*
Sub-Total Employee Compensation	*183,265,782*	*32,676,266*	*32,676,266*	*0*	*191,799,079*	*188,615,939*	*187,299,027*	*4,500,052*	*1,316,912*
Purchase of Services	*100,510,472*	*81,875,216*	*81,875,216*	*0*	*123,151,564*	*117,730,067*	*115,910,346*	*7,241,218*	*1,819,721*
Materials, Supplies & Equipment	*43,414,045*	*26,576,482*	*26,576,482*	*0*	*59,345,068*	*53,764,955*	*53,649,874*	*5,695,194*	*115,081*
Contributions, Indemnities & Taxes	*4,977,277*	*1,300,049*	*1,300,049*	*0*	*6,513,000*	*6,503,000*	*6,503,000*	*10,000*	*0*
Debt Service	*184,253,017*	*40,516,245*	*40,516,245*	*0*	*200,123,289*	*180,123,289*	*180,123,289*	*20,000,000*	*0*
Payments to Other Funds	*45,774,932*	*0*	*0*	*0*	*49,678,000*	*50,160,000*	*49,678,000*	*0*	*482,000*

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Quarterly City Managers Report
Departmental Full Time Position Summary
Water Fund
For the Period Ending September 30, 2009

Department	FY'09 Year-End Actual	Fiscal Year 2010: Year to Date: Month End: Target Budget Plan	Month End: Actual	Actual (Over) / Under Target Budget	Full Year: Authorized Positions: Original Budget	Current Target Budget	Current Projection	Current Projection (Over) / Under: Current Budget	Target Budget
Division of Technology	**16**	**16**	**16**	**0**	**16**	**16**	**16**	**0**	**0**
Office of Fleet Management	**37**	**36**	**36**	**0**	**55**	**40**	**40**	**15**	**0**
Water	**1,731**	**1,714**	**1,714**	**0**	**1,952**	**1,840**	**1,833**	**119**	**7**
Finance	**1**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Revenue	**234**	**235**	**235**	**0**	**270**	**270**	**252**	**18**	**18**
Procurement	**2**	**2**	**2**	**0**	**2**	**2**	**2**	**0**	**0**
Law	**29**	**31**	**31**	**0**	**36**	**36**	**36**	**0**	**0**
Total Water Fund	**2,050**	**2,034**	**2,034**	**0**	**2,331**	**2,204**	**2,179**	**152**	**25**

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

AVIATION FUND

QUARTERLY REPORT

Quarterly City Managers Report
Fund Balance Summary
Aviation Fund
All Departments

For the Period Ending September 30, 2009

Category	FY09 Year-End Unaudited Actual	Fiscal Year 2010 – Year to Date: Target Budget Plan	Actual	Actual Over / (Under) Target Budget	Full Year: Original Budget	Current Target Budget Plan	Current Projection	Current Projection for Revenues Over / (Under): Current Budget	Target Budget
REVENUES									
Taxes									
Locally Generated Non - Tax Revenues	291,282,663	59,076,666	59,076,666	0	355,000,000	291,500,000	291,500,000	(63,500,000)	0
Other Governments	1,933,517	842,512	842,512	0	7,800,000	2,500,000	2,500,000	(5,300,000)	0
Revenues from Other Funds of City	887,631	0	0	0	2,000,000	1,000,000	1,000,000	(1,000,000)	0
Other Sources									
Total Revenues and Other Sources	**294,103,811**	**59,919,178**	**59,919,178**	**0**	**364,800,000**	**295,000,000**	**295,000,000**	**(69,800,000)**	**0**

Category	FY09 Year-End Unaudited Actual	Year to Date: Target Budget Plan	Actual	Actual (Over) / Under Target Budget	Full Year: Original Budget	Current Target Budget Plan	Current Projection	Current Projection for Obligations (Over) / Under: Current Budget	Target Budget
OBLIGATIONS / APPROPRIATIONS									
Personal Services	60,891,945	12,367,563	12,367,563	0	66,066,177	61,816,661	61,616,661	4,449,516	200,000
Personal Services - Employee Benefits	39,508,586	4,566,662	4,566,662	0	40,283,000	40,283,000	40,283,000	0	0
Sub-Total Employee Compensation	100,400,531	16,934,225	16,934,225	0	106,349,177	102,099,661	101,899,661	4,449,516	200,000
Purchase of Services	78,973,425	60,712,180	60,712,180	0	110,514,996	91,433,496	91,433,496	19,081,500	0
Materials, Supplies and Equipment	9,712,446	6,706,024	6,706,024	0	21,371,832	14,541,332	14,541,332	6,830,500	0
Contributions, Indemnities and Taxes	937,733	740,178	740,178	0	6,032,000	5,826,000	5,826,000	206,000	0
Debt Service	99,675,590	0	0	0	107,649,995	103,649,995	103,649,995	4,000,000	0
Payment to Other Funds	12,780,432	0	0	0	24,627,000	25,310,000	25,310,000	(683,000)	0
Advances and Miscellaneous Payments	0	0	0	0	0	0	0	0	0
Total Obligations / Appropriations	**302,480,157**	**85,092,607**	**85,092,607**	**0**	**376,545,000**	**342,860,484**	**342,660,484**	**33,884,516**	**200,000**
Operating Surplus / (Deficit)	**(8,376,346)**	**(25,173,429)**	**(25,173,429)**	**0**	**(11,745,000)**	**(47,860,484)**	**(47,660,484)**	**(35,915,484)**	**200,000**
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS									
Prior Year Fund Balance	61,412,637	-	-	-	57,183,000	55,127,876	55,127,876	(2,055,124)	0
Net Adjustments - Prior Years	2,091,585	1,000,000	1,000,000	0	15,000,000	15,000,000	15,000,000	0	0
Total Net Adjustments	**63,504,222**	**1,000,000**	**1,000,000**	**0**	**72,183,000**	**70,127,876**	**70,127,876**	**(2,055,124)**	**0**
Preliminary Year End Fund Balance	**55,127,876**	**(24,173,429)**	**(24,173,429)**	**0**	**60,438,000**	**22,267,392**	**22,467,392**	**(37,970,608)**	**200,000**
Deferred Revenue - Airline Rates & Charges (See Note 1	0	0	0	0	0	0	0	0	0
Year End Fund Balance	**55,127,876**	**(24,173,429)**	**(24,173,429)**	**0**	**60,438,000**	**22,267,392**	**22,467,392**	**(37,970,608)**	**200,000**

Note 1: In accordance with Airline Use & Lease Agreements, revenues received in excess of Terminal Building and Airfield Area costs are deferred to the subsequent fiscal year.

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Quarterly City Managers Report
Analysis of Projected Year-End Variances
Aviation Fund
All Departments
For the Period Ending September 30, 2009

Category	Full Year Proj. Variance Better / (Worse) Than Cur. Target	Reasons / Comments
Revenues		
Subtotal	**$0.0**	
Obligations / Appropriations		
Personal Services	$0.2	Variance: 1) Fire - $0.2 million is due to savings from the delay in filling vacant positions throughout the remainder of the fiscal year.
Subtotal	**$0.2**	
Total	**$0.2**	

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Quarterly City Managers Report
Non-Tax Revenue Summary
Aviation Fund
For the Period Ending September 30, 2009

Department	FY'09 Year-End Unaudited Actual	Fiscal Year 2010 - Year to Date: Target Budget Plan	Year to Date: Actual	Year to Date: Actual Over / (Under) Target Budget	Full Year: Original Budget	Full Year: Current Target Budget Plan	Full Year: Current Projection	Current Projection Over / (Under): Current Budget	Current Projection Over / (Under): Target Budget
Local Non-Tax Revenues									
Fleet Management	**9,184**	**2,061**	**2,061**	**0**	**20,000**	**20,000**	**20,000**	**0**	**0**
Sale of Vehicles	*9,184*	*2,061*	*2,061*	*0*	*20,000*	*20,000*	*20,000*	*0*	*0*
Procurement	**153,834**	**168,235**	**168,235**	**0**	**10,000**	**180,000**	**180,000**	**170,000**	**0**
Miscellaneous	*153,834*	*168,235*	*168,235*	*0*	*10,000*	*180,000*	*180,000*	*170,000*	*0*
City Treasurer	**2,163,237**	**0**	**0**	**0**	**2,000,000**	**2,000,000**	**2,000,000**	**0**	**0**
Interest Earnings	*2,163,237*	*0*	*0*	*0*	*2,000,000*	*2,000,000*	*2,000,000*	*0*	*0*
Commerce - Division of Aviation	**288,956,408**	**58,906,370**	**58,906,370**	**0**	**352,970,000**	**289,300,000**	**289,300,000**	**(63,670,000)**	**0**
Concessions	*26,422,468*	*8,661,826*	*8,661,826*	*0*	*32,000,000*	*27,000,000*	*27,000,000*	*(5,000,000)*	*0*
Space Rentals	*101,473,550*	*24,311,269*	*24,311,269*	*0*	*117,270,000*	*103,000,000*	*103,000,000*	*(14,270,000)*	*0*
Landing Fees	*49,708,269*	*12,943,788*	*12,943,788*	*0*	*65,700,000*	*50,000,000*	*50,000,000*	*(15,700,000)*	*0*
Parking	*31,239,909*	*0*	*0*	*0*	*36,000,000*	*27,000,000*	*27,000,000*	*(9,000,000)*	*0*
Car Rental	*18,628,726*	*5,186,181*	*5,186,181*	*0*	*25,000,000*	*20,000,000*	*20,000,000*	*(5,000,000)*	*0*
Sale of Utilities	*4,504,684*	*908,738*	*908,738*	*0*	*5,000,000*	*4,800,000*	*4,800,000*	*(200,000)*	*0*
Overseas Terminal Facility Charges	*10,565*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
International Terminal Charges	*19,732,663*	*6,289,864*	*6,289,864*	*0*	*24,000,000*	*20,000,000*	*20,000,000*	*(4,000,000)*	*0*
Passenger Facility Charge	*32,925,558*	*0*	*0*	*0*	*33,000,000*	*33,000,000*	*33,000,000*	*0*	*0*
Miscellaneous	*4,310,016*	*604,704*	*604,704*	*0*	*15,000,000*	*4,500,000*	*4,500,000*	*(10,500,000)*	*0*
Total Local Non-Tax Revenue	**291,282,663**	**59,076,666**	**59,076,666**	**0**	**355,000,000**	**291,500,000**	**291,500,000**	**(63,500,000)**	**0**
Other Governments									
Commerce - Division of Aviation	**1,933,517**	**842,512**	**842,512**	**0**	**7,800,000**	**2,500,000**	**2,500,000**	**(5,300,000)**	**0**
State	*0*	*0*	*0*	*0*	*1,300,000*	*0*	*0*	*(1,300,000)*	*0*
Federal	*1,933,517*	*842,512*	*842,512*	*0*	*6,500,000*	*2,500,000*	*2,500,000*	*(4,000,000)*	*0*
Total Other Governments	**1,933,517**	**842,512**	**842,512**	**0**	**7,800,000**	**2,500,000**	**2,500,000**	**(5,300,000)**	**0**
Revenue from Other Funds									
Commerce - Division of Aviation	**887,631**	**0**	**0**	*0*	**2,000,000**	**1,000,000**	**1,000,000**	**(1,000,000)**	**0**
General Fund	*887,631*	*0*	*0*	*0*	*2,000,000*	*1,000,000*	*1,000,000*	*(1,000,000)*	*0*
Total Revenue from Other Funds	**887,631**	**0**	**0**	**0**	**2,000,000**	**1,000,000**	**1,000,000**	**(1,000,000)**	**0**
Total - All Sources	**294,103,811**	**59,919,178**	**59,919,178**	**0**	**364,800,000**	**295,000,000**	**295,000,000**	**(69,800,000)**	**0**

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Quarterly City Managers Report
Departmental Obligations Summary
Aviation Fund

For the Period Ending September 30, 2009

Department	FY'09 Year-End Unaudited Actual	Fiscal Year 2010 — Year to Date: Target Budget Plan	Actual	Actual (Over) / Under Target Budget	Full Year: Original Budget	Current Target Budget Plan	Current Projection	Current Projection (Over) / Under: Current Budget	Target Budget
Division of Technology	**433,788**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Purchase of Services	*433,788*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Police	**12,979,276**	**2,854,722**	**2,854,722**	**0**	**13,543,199**	**13,292,683**	**13,292,683**	**250,516**	**0**
Personal Services	*12,827,276*	*2,704,722*	*2,704,722*	*0*	*13,388,199*	*13,138,683*	*13,138,683*	*249,516*	*0*
Purchase of Services	*76,000*	*75,000*	*75,000*	*0*	*77,500*	*77,000*	*77,000*	*500*	*0*
Materials, Supplies & Equipment	*76,000*	*75,000*	*75,000*	*0*	*77,500*	*77,000*	*77,000*	*500*	*0*
Fire	**5,478,604**	**1,217,190**	**1,217,190**	**0**	**6,203,000**	**6,203,000**	**6,003,000**	**200,000**	**200,000**
Personal Services	*5,404,047*	*1,140,190*	*1,140,190*	*0*	*6,040,000*	*6,040,000*	*5,840,000*	*200,000*	*200,000*
Purchase of Services	*15,000*	*15,000*	*15,000*	*0*	*15,000*	*15,000*	*15,000*	*0*	*0*
Materials, Supplies & Equipment	*59,557*	*62,000*	*62,000*	*0*	*125,000*	*125,000*	*125,000*	*0*	*0*
Payments to Other Funds	*0*	*0*	*0*	*0*	*23,000*	*23,000*	*23,000*	*0*	*0*
Public Property	**17,000,000**	**27,200,000**	**27,200,000**	**0**	**27,594,000**	**27,594,000**	**27,594,000**	**0**	**0**
Purchase of Services	*17,000,000*	*27,200,000*	*27,200,000*	*0*	*27,594,000*	*27,594,000*	*27,594,000*	*0*	*0*
Office of Fleet Management	**4,504,265**	**2,948,441**	**2,948,441**	**0**	**8,133,573**	**8,133,573**	**8,133,573**	**0**	**0**
Personal Services	*1,111,295*	*250,410*	*250,410*	*0*	*1,227,573*	*1,227,573*	*1,227,573*	*0*	*0*
Purchase of Services	*578,664*	*160,930*	*160,930*	*0*	*598,000*	*598,000*	*598,000*	*0*	*0*
Materials, Supplies & Equipment	*2,814,306*	*2,537,101*	*2,537,101*	*0*	*6,308,000*	*6,308,000*	*6,308,000*	*0*	*0*
Finance	**42,792,567**	**7,154,151**	**7,154,151**	**0**	**46,941,000**	**46,941,000**	**46,941,000**	**0**	**0**
Personal Services - Fringe Benefits	*39,508,586*	*4,566,662*	*4,566,662*	*0*	*40,283,000*	*40,283,000*	*40,283,000*	*0*	*0*
Purchase of Services	*2,850,893*	*2,535,605*	*2,535,605*	*0*	*4,146,000*	*4,146,000*	*4,146,000*	*0*	*0*
Contributions, Indemnities & Taxes	*433,088*	*51,884*	*51,884*	*0*	*2,512,000*	*2,512,000*	*2,512,000*	*0*	*0*
Sinking Fund	**99,675,590**	**0**	**0**	**0**	**107,649,995**	**103,649,995**	**103,649,995**	**4,000,000**	**0**
Debt Service	*99,675,590*	*0*	*0*	*0*	*107,649,995*	*103,649,995*	*103,649,995*	*4,000,000*	*0*
Procurement	**42,249**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Services	*42,249*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Commerce - Division of Aviation	**117,852,974**	**43,373,488**	**43,373,488**	**0**	**164,576,000**	**135,142,000**	**135,142,000**	**29,434,000**	**0**
Personal Services	*40,279,022*	*7,983,844*	*7,983,844*	*0*	*44,000,000*	*40,000,000*	*40,000,000*	*4,000,000*	*0*
Purchase of Services	*57,551,655*	*30,669,427*	*30,669,427*	*0*	*77,617,000*	*58,536,000*	*58,536,000*	*19,081,000*	*0*
Materials, Supplies & Equipment	*6,737,220*	*4,031,923*	*4,031,923*	*0*	*14,835,000*	*8,005,000*	*8,005,000*	*6,830,000*	*0*
Contributions, Indemnities & Taxes	*504,645*	*688,294*	*688,294*	*0*	*3,520,000*	*3,314,000*	*3,314,000*	*206,000*	*0*
Payments to Other Funds	*12,780,432*	*0*	*0*	*0*	*24,604,000*	*25,287,000*	*25,287,000*	*(683,000)*	*0*
Law	**1,720,844**	**344,615**	**344,615**	**0**	**1,904,233**	**1,904,233**	**1,904,233**	**0**	**0**
Personal Services	*1,228,056*	*288,397*	*288,397*	*0*	*1,410,405*	*1,410,405*	*1,410,405*	*0*	*0*
Purchase of Services	*467,425*	*56,218*	*56,218*	*0*	*467,496*	*467,496*	*467,496*	*0*	*0*
Materials, Supplies & Equipment	*25,363*	*0*	*0*	*0*	*26,332*	*26,332*	*26,332*	*0*	*0*
Total Aviation Fund	**302,480,157**	**85,092,607**	**85,092,607**	**0**	**376,545,000**	**342,860,484**	**342,660,484**	**33,884,516**	**200,000**
Personal Services	*60,891,945*	*12,367,563*	*12,367,563*	*0*	*66,066,177*	*61,816,661*	*61,616,661*	*4,449,516*	*200,000*
Personal Services - Fringe Benefits	*39,508,586*	*4,566,662*	*4,566,662*	*0*	*40,283,000*	*40,283,000*	*40,283,000*	*0*	*0*
Sub-Total Employee Compensation	*100,400,531*	*16,934,225*	*16,934,225*	*0*	*106,349,177*	*102,099,661*	*101,899,661*	*4,449,516*	*200,000*
Purchase of Services	*78,973,425*	*60,712,180*	*60,712,180*	*0*	*110,514,996*	*91,433,496*	*91,433,496*	*19,081,500*	*0*
Materials, Supplies & Equipment	*9,712,446*	*6,706,024*	*6,706,024*	*0*	*21,371,832*	*14,541,332*	*14,541,332*	*6,830,500*	*0*
Contributions, Indemnities & Taxes	*937,733*	*740,178*	*740,178*	*0*	*6,032,000*	*5,826,000*	*5,826,000*	*206,000*	*0*
Debt Service	*99,675,590*	*0*	*0*	*0*	*107,649,995*	*103,649,995*	*103,649,995*	*4,000,000*	*0*
Payments to Other Funds	*12,780,432*	*0*	*0*	*0*	*24,627,000*	*25,310,000*	*25,310,000*	*(683,000)*	*0*

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Quarterly City Managers Report
Departmental Full Time Position Summary
Aviation Fund
For the Period Ending September 30, 2009

Department	FY'09 Year-End Actual	Fiscal Year 2010: Year to Date: Month End: Target Budget Plan	Month End: Actual	Actual (Over) / Under Target Budget	Full Year: Authorized Positions: Original Budget	Authorized Positions: Current Target Budget	Current Projection	Current Projection (Over) / Under: Current Budget	Current Projection (Over) / Under: Target Budget
Police	**164**	**165**	**165**	**0**	**166**	**166**	**166**	**0**	**0**
Uniformed	*153*	*154*	*154*	*0*	*155*	*155*	*155*	*0*	*0*
Civilian	*11*	*11*	*11*	*0*	*11*	*11*	*11*	*0*	*0*
Fire	**63**	**63**	**63**	**0**	**71**	**71**	**71**	**0**	**0**
Uniformed	*63*	*63*	*63*	*0*	*71*	*71*	*71*	*0*	*0*
Civilian	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Office of Fleet Management	**20**	**20**	**20**	**0**	**22**	**20**	**20**	**2**	**0**
Commerce - Division of Aviation	**757**	**765**	**765**	**0**	**896**	**820**	**820**	**76**	**0**
Law	**20**	**21**	**21**	**0**	**21**	**22**	**22**	**(1)**	**0**
Total Aviation Fund	**1,024**	**1,034**	**1,034**	**0**	**1,176**	**1,099**	**1,099**	**77**	**0**

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 SEPTEMBER 30, 2009

GRANTS REVENUE FUND

QUARTERLY REPORT

Unanticipated Grants

FUNDS TAKEN FROM FINANCE'S UNANTICIPATED GRANTS REVENUE FUND - FY 2010
FOR PERIOD JULY 1, 2009 - SEPTEMBER 30, 2009

No.	Department	Amount	Grant Title	Source	Description
23	Prisons	70,000.00	Telecommunications Training (MORE)	U.S. Department of Labor	Set-up FY 2010 appropriation
31	Records	42,395.00	Increase Access to National Historic Records	National Foundation for the Arts and Humanities	Set-up FY 2010 appropriation
31	Records	12,500.00	Archives Assessment Project	Historical and Museum Commission	Set-up FY 2010 appropriation
38	Procurement	100,000.00	Sales & Use Tax Refunds	PA Department of Revenue	Set-up FY 2010 appropriation
50	Mayor's Office - Mural Arts	100,000.00	Graffiti Removal	PA Department of Transportation	Set-up FY 2010 appropriation
84	1st Judicial District	168,000.00	JAG III - Drug Treatment Court	U.S. Department of Justice	Set-up FY 2010 appropriation
	Total	**492,895.00**			

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

CASH FLOW FORECAST FOR FISCAL YEAR 2009

CASH FLOW PROJECTIONS OFFICE OF THE DIRECTOR OF FINANCE

EQUITY IN CON CASH GENERAL FUND FY2010

FY 2010

Actual through October

(Amounts in $millions)

	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	Mar 31	April 30	May 31	June 30	Total	Accrued		Under (Over)	Current Revenues
REVENUES																	
Property Taxes	5.9	7.0	5.2	3.9	4.9	13.8	32.2	196.6	95.5	22.4	15.8	9.4	412.7	0.0		0.0	412.7
Wage, Earnings, NP Tax	95.8	99.8	76.1	90.2	97.7	81.2	107.0	86.0	94.9	95.8	109.6	97.3	1,131.4			0.0	1,131.4
Realty Transfer Tax	10.9	9.7	9.8	8.9	9.2	9.8	9.9	7.6	9.1	9.7	10.3	9.8	114.7			0.0	114.7
Sales Tax	10.0	11.9	9.9	9.4	10.3	17.3	17.2	22.7	20.9	21.0	22.7	21.9	195.3	20.0		0.0	215.3
Business Privilege Tax	5.0	8.1	8.5	8.5	(1.8)	6.5	8.1	5.8	18.5	137.1	137.8	34.6	376.7			0.0	376.7
Other Taxes	7.8	9.5	7.2	6.6	7.2	6.7	6.6	9.1	5.8	11.5	8.5	8.3	94.7			0.0	94.7
Locally Generated Non-tax	18.4	19.8	16.7	18.0	20.7	24.9	23.4	20.4	23.9	19.5	21.7	29.3	256.7	0.0		0.0	256.7
Other Governments	4.0	54.8	56.6	164.0	48.2	16.6	55.4	65.4	68.8	71.3	40.7	65.3	710.9	156.0		0.0	866.9
Other Governments-PICA	25.0	19.9	16.4	25.3	23.5	7.4	31.6	26.5	31.1	20.2	35.5	15.5	277.8	8.0		0.0	285.8
Interfund Transfers	0.0	0.0	0.0	0.0	0.8	0.8	0.5	1.0	1.8	0.8	0.5	0.8	6.8	21.3		0.0	28.1
Total Current Revenue	182.8	240.5	206.4	334.8	220.7	185.0	291.8	441.0	370.3	409.3	403.0	292.3	3,577.7	205.3		0.0	3,783.0
Collection of 6-30-09/Govt.	14.5	84.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	99.2	0.0			
Other Fund Balance Adj.	0.0	0.0	15.0									0.0	15.0				
Non-revenue receipts													0.0				
Non-budget Items													0.0				
TOTAL CASH RECEIPTS	197.3	325.2	221.4	334.8	220.7	185.0	291.8	441.0	370.3	409.3	403.0	292.3	3,692.0				
														V. P.	Encum-brances	Mergers	Budget Obliga-tions
EXPENSES AND OBLIGATIONS																	
Payroll	87.6	106.0	112.7	104.1	104.3	130.5	104.3	105.3	131.5	104.3	108.3	132.7	1,331.6	28.9	0.0	0.0	1,361.8
Employee Benefits	39.1	41.1	40.2	41.2	35.9	43.7	40.7	36.0	38.5	34.8	35.8	33.7	460.9	19.7	0.0	0.0	480.6
Pension	3.7	(2.8)	13.4	49.2	0.0	0.0	3.7	0.0	196.2	86.7	0.0	0.0	350.1	0.0		0.0	350.1
Purchase of Services	22.2	29.6	92.6	129.4	99.9	77.0	87.9	86.3	99.3	81.1	91.2	73.4	969.9	41.0	130.0	0.0	1,141.0
Materials, Equipment	1.5	1.5	5.9	6.2	7.3	5.9	4.9	7.1	8.0	5.5	5.8	5.8	65.5	4.8	4.0	0.0	74.3
Contributions, Indemnities	5.7	0.5	11.5	9.8	3.5	7.0	2.6	5.5	7.7	10.1	25.7	24.1	113.8	4.0	0.0	0.0	117.8
Debt Service-Short Term	0.0	0.0	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.0	0.0	11.6	13.0			0.0	13.0
Debt Service-Long Term	8.5	29.7	0.0	5.0	3.2	7.7	12.4	7.3	3.4	6.2	14.7	10.8	108.9	0.0	0.0	0.0	108.9
Interfund Charges	0.3	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.4	2.2	26.3	0.0	0.0	28.5
Advances, Subsidies	0.0	24.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8	25.0	0.0		0.0	25.0
Current Year Appropriation	168.6	230.3	276.3	344.9	255.6	271.8	256.6	247.6	484.6	328.7	281.5	294.3	3,440.8	124.7	134.0	0.0	3,701.0
Prior Year Encumbrances	46.1	0.0	16.5	36.6	16.3	18.6	8.2	3.2	5.9	3.7	3.2	2.9	161.3	0.0	0.0	0.0	161.3
														124.7	134.0		
Prior Year Vouchers Payable	50.2	13.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	63.2				
TOTAL DISBURSEMENTS	264.9	243.3	292.8	381.5	271.9	290.4	264.8	250.8	490.5	332.5	284.8	297.2	3,665.3				
Excess (Def) of Receipts over Disbursements	(67.6)	81.9	(71.4)	(46.7)	(51.1)	(105.5)	26.9	190.2	(120.2)	76.8	118.2	(4.9)	26.7				
Opening Balance	7.8	(59.8)	22.1	220.7	174.0	127.8	22.4	49.3	239.6	119.3	196.2	39.4	7.8				
TRANS	0.0	0.0	270.0	0.0	5.0	0.0	0.0	0.0	0.0	0.0	(275.0)	0.0	0.0				
CLOSING BALANCE	(59.8)	22.1	220.7	174.0	127.8	22.4	49.3	239.6	119.3	196.2	39.4	34.5	34.5				

OFFICE OF THE DIRECTOR OF FINANCE
CASH FLOW PROJECTIONS
CONSOLIDATED CASH--ALL FUNDS--FY2010

FY2010

(Amounts in $millions)

	Actual				Estimate							
	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30
General	(59.8)	22.1	220.7	174.0	127.8	22.4	49.3	239.6	119.3	196.2	39.4	34.5
Grants Revenue	59.3	106.0	44.0	44.2	55.0	40.0	55.0	50.0	40.0	40.0	35.0	35.0
Community Development	(8.9)	(4.9)	(3.3)	(4.3)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)
Vehicle Rental Tax	5.5	6.0	3.5	3.9	4.4	4.9	5.3	5.7	3.6	4.1	4.6	5.1
Hospital Assessment Fund	4.0	4.0	4.0	28.8	4.0	4.0	4.0	4.0	4.0	2.0	2.0	2.0
Housing Trust Fund	21.1	21.8	21.2	20.7	18.0	16.0	16.0	14.0	14.0	12.0	12.0	10.0
Other Funds	6.0	12.6	20.0	15.6	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
TOTAL OPERATING FUNDS	27.2	167.6	310.1	282.9	213.2	91.3	133.6	317.3	184.9	258.3	97.0	90.6
Capital Improvement	165.5	172.9	164.7	155.1	145.1	138.1	131.1	124.1	117.1	110.1	103.1	96.1
Industrial & Commercial Dev.	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5
TOTAL CAPITAL FUNDS	170.0	177.4	169.2	159.6	149.6	142.6	135.6	128.6	121.6	114.6	107.6	100.6
TOTAL FUND EQUITY	197.2	345.0	479.3	442.5	362.8	233.9	269.2	445.9	306.5	372.9	204.6	191.2

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2009

METHODOLOGY
FOR
FINANCIAL REPORTING

QUARTERLY CITY MANAGERS REPORT
For the Period Ending September 30

METHODOLOGY FOR FINANCIAL REPORTING

A. FUND ACCOUNTING

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

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

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

- ***Proprietary funds.*** The proprietary funds are used to account for the financial activity of the city's operations for which customers are charged a user fee; they provide both a long and short-term view of financial information. The city maintains three enterprise funds that are a type of proprietary funds - the airport, water and waste water operations, and industrial land bank.

- ***Fiduciary funds.*** The City of Philadelphia is the trustee, or fiduciary, for its employees' pension plans. It is also responsible for the Gas Works' employees' retirement reserve assets. Both of these fiduciary activities are reported in the city's Comprehensive Annual Financial Report as separate financial *statements of fiduciary net assets* and *changes in fiduciary net assets.*

- **B. Basis of Accounting and Measurement Focus**

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

METHODOLOGY FOR FINANCIAL REPORTING

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

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

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

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

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

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

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

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

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

METHODOLOGY FOR FINANCIAL REPORTING

The **Water Fund** accounts for the activities related to the operation of the city's water delivery and sewage systems.

- The **Aviation Fund** accounts for the activities of the city's airports.
- The **Industrial Land Bank Fund** accounts for the activities of the city's inventory of commercial land sites.

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

C. Legal Compliance

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

The operating funds of the city, consisting of the General Fund, seven Special Revenue Funds (County Liquid Fuels Tax, Special Gasoline Tax, HealthChoices Behavioral Health, Hotel Room Rental Tax, Grants Revenue, Community Development 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

METHODOLOGY FOR FINANCIAL REPORTING

be approved by City Council. Any funds that are not committed or expended at year-end are lapsed.

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

D. CITY MANAGERS REPORTS

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

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

Actual monthly expenditures do not include accounts payable (amounts owed to providers of goods and services which have not been vouchered on the City's accounting records). These amounts, however, are reflected in the encumbrances outstanding for each City agency.

Interfund service charges, an annual expense budgeted in certain City departments, are not included in the actual monthly obligations, but as stated above, are projected in the City's annual costs.