

Pennsylvania Intergovernmental Cooperation Authority



Good Policy Demands Better Measurement: Philadelphia's Economic Development Program

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Philadelphia's Economic Development Program: Good Policy Requires Better Measurement

The *Five-Year Financial Plan (FYP), Fiscal Year 1995 - Fiscal Year 1999* delineated the purpose of the Economic Stimulus Program at its inception, "The motivation behind the Stimulus Program is simple: Philadelphia's economy is in dramatic decline. Job loss is both the most visible outward sign of this economic crisis and its most devastating result. From the early 1950s-when America's manufacturing base began to shrink-through the present, Philadelphia has lost half a million people and hundreds of thousands of jobs".¹ The Economic Stimulus Program was designed to combat the loss of jobs, support existing Philadelphia businesses and help rebuild neighborhood commercial districts. The continuing public dollars investment and the extension of the program beyond its three-year initial period indicates the City's belief in the success of the program and its ability to reinvigorate the local economy.

The *Quarterly Economic Stimulus Report* is "designed to both illustrate and measure the specific efforts and effectiveness of the Economic Stimulus Program". The chapter on Economic Development found in each respective *FYP* dated since Fiscal Year 1995 - Fiscal Year 1999, also documents the Economic Stimulus Program². These two documents are the only publicly distributed sources of information on the Economic Stimulus Program. Neither lays out an overall strategy for the program or documents the existence of any pre-determined performance measures or evaluative tools to determine if spending decisions result in expected performances. Without a strategic plan and performance measures there is no way to gauge the effectiveness of the Economic Stimulus Program, evaluate alternate strategies or determine if public dollars should be reallocated to other efforts such as aggressively reducing taxes.

Public Contribution to the Economic Stimulus Program

The public contribution to the Economic Stimulus Program is significant especially when viewed in terms of actual dollars invested, the opportunity cost of the next best alternative, and the final outcome³. According to the *FYP, Fiscal Year 2000 - Fiscal Year 2004*, the projected public sector contribution for the Economic Stimulus Program for Fiscal Year 1999 was \$671.8 million including direct City funds projected to be \$128.1 million. The total 6-Year public funding of the Economic Stimulus Program was \$4.2 billion, including \$714.1 million of direct City funds (see pie chart on next page)⁴. The *FYP, Fiscal Year 2001 - Fiscal Year 2005*, estimates that the public sector contribution for the Economic Stimulus Program for FY1999 was actually higher than

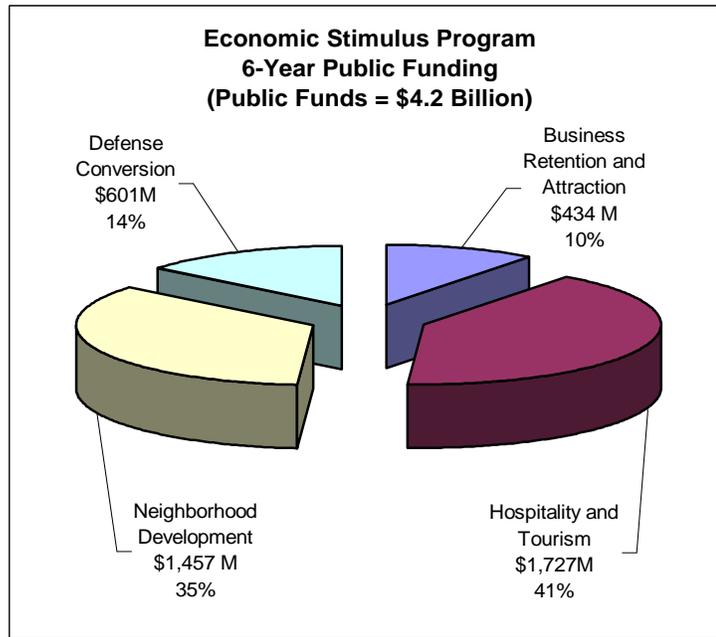
¹ *City of Philadelphia Five-Year Financial Plan, Fiscal Year 1995 - Fiscal Year 1999, p. 19*

² *City of Philadelphia Economic Stimulus Report for the Calendar Year 1994, p3.*

³ View the chart in Appendix One for a detailed account of what "public dollars" entails. It is important to note that the public dollar amount is a combination of federal, state and local contributions and exists in the form of loans, grants, tax incentive programs and tax increment financing. This chart does not include funding into FY2000 because the City has not provided such information.

⁴ *City of Philadelphia Five-Year Financial Plan, Fiscal Year 2000 - Fiscal Year 2004, p. 55*

projected with \$914.4 million in public sector sources including \$179.4 million in direct City funds. The total 6-Year public funding was also higher than projected at \$4.34 billion, including \$763.8 million of direct City funds.



Source: Five-Year Financial Plan, Fiscal Year 2000-Fiscal Year 2004

Opportunity Cost: More Aggressive Tax Reductions

The tax reduction plan proposed for the City's wage tax in FY2000 will save taxpayers an estimated \$18.5 million dollars and will save BPT taxpayers \$5 million, resulting in a "cost" to the City for the tax reduction of \$23.5 million.⁵ In FY99 \$36.4 million of the Economic Stimulus Program was General Fund dollars. If \$23.5 million of the General Fund allocation in FY99 were used toward further tax reduction, the City could have doubled the rate reduction in wage tax and BPT, while still allocating \$12.9 million to the Economic Stimulus Program. Furthermore, without the \$23.5 million, the Economic Stimulus Program would have had \$890.9 million in public sources remaining available.

The decision to allocate money to the Economic Stimulus Program over other programs or, as suggested in the previous example, over further tax reductions again signifies the City's commitment to the Economic Stimulus Program. Positive outcomes and accomplishments could justify the decision to allocate \$36.4 million to the Economic Stimulus Program from the General Fund, and show that the Economic Stimulus Program

⁵ Figures taken from *City of Philadelphia Five-Year Financial Plan, Fiscal Year 2000 - Fiscal Year 2004*. Projected \$21.0 million can be found in chart on page 55 and tax savings figures can be found in text on page 32.

will result in a more effective outcome than putting the money towards further tax reduction. However, the appropriateness of this decision remains unclear without defined, accurate and meaningful performance measures. The analysis of options remains limited because the City does not provide performance standards or expectations for the input of dollars prior to the allocation of money, and the City does not evaluate the results after the money has been used.

The Quarterly Economic Stimulus Report

The Philadelphia Commerce Department in cooperation with the Philadelphia Industrial Development Corporation (PIDC) and the Philadelphia Commercial Development Corporation (PCDC) produces a quarterly *Economic Stimulus Report*, with the potential to serve as a valuable management tool. Unfortunately, the *Economic Stimulus Report* as currently presented is useless as a management tool because each report differs in the type of information reported, the data is inconsistent from report to report, and often, the numbers within a quarterly report are mathematical impossibilities.

The *Economic Stimulus Report* does not provide clear, concise, and consistent information from one quarter to the next. The report frequently groups information into charts that display numerical information such as the number of jobs created or retained for each year of a program. Rare is the instance when numbers for each respective year of a program actually add up to the number recorded as the cumulative ESP for the program⁶. Thus, the Economic Stimulus Program that has evolved into a six year, roughly \$7 billion dollar program has done so without a system in place to measure its effectiveness.

Validity of Claims to Job Creation and Retention

The inconsistency and errors in the *Economic Stimulus Report* raise serious questions to the validity of the numbers cited as jobs retained and jobs created. Reporting inconsistencies are also found when comparing *The FYP, Fiscal Year 2000 - Fiscal Year 2005*, to the *FYP, Fiscal Year 2001 - Fiscal Year 2005*. In the plan covering FY2000 - FY2005 the Economic Stimulus Program is credited with impacting 12,156 jobs by component in 1997 and 15,416 jobs in 1998. In the plan covering FY 2001 - FY2005, 12,138 jobs were reported as being impacted in 1997 and 17,343 jobs were reported as impacted in 1998⁷.

In the *FYP, Fiscal Year 2001 - Fiscal Year 2005*, it is stated that an integrated computer network system will be created, "that connects all departments and agencies that provide business services so as to track the City's service efforts and prevent

⁶ In this reference ESP stands for Economic Stimulus Program. The cumulative ESP is an abbreviated term used throughout the *Economic Stimulus Report*, it represents a total of Economic Stimulus Program activity to date.

⁷ *City of Philadelphia, Five-Year Financial Plan, Fiscal Year 2001-Fiscal Year 2005*, p58. *City of Philadelphia, Five-Year Financial Plan, Fiscal Year 2000-Fiscal Year 2004*, p40.

duplication"⁸. The acknowledgement that different City agencies have been duplicating services enhances the probability that the number of jobs impacted through the Economic Stimulus Program has been overstated.

Furthermore, factors such as the strong national economy, an available labor market in Philadelphia, and access to public transportation and major highways seem to be forgotten when the Economic Stimulus Program is solely credited with curtailing the loss of jobs and driving the recent job growth in Philadelphia. Leading causes for the subtle job growth in Philadelphia may or may not be a result of the City's Economic Stimulus Program. The current lack of performance measures as an instrument of evaluation and planning makes it impossible to definitively answer the question.

Economic Stimulus Report Details Vague Proposed Activities for Dollar Allocations

The chart below is an excerpt from the *City of Philadelphia Economic Stimulus Report for the Second Quarter of 1999*, it exhibits the distribution of federal Community Development Block Grant (CDBG) funds to the respective targeted neighborhood commercial areas.⁹

Development Area	CDC	Proposed Funding for 1999	Proposed Activities
Central Germantown Commercial Area	Central Germantown Council	\$131,000	Create or retain permanent jobs, increase the availability of goods and services
Germantown and Lehigh Commercial Area	Neighborhood Action Bureau	\$300,000	Create or retain permanent jobs, increase the availability of goods and services
Cecil B. Moore Commercial Area	Cecil B. Moore Avenue CDC/Beech Economic Development Corp.	\$130,000	Develop properties in the 1500, 1600 and 1700 blocks of Cecil B. Moore Avenue
West Philadelphia	The Partnership CDC	\$50,000	Enhance employment opportunities, which will be available to low-and moderate-income residents.

Source: City of Philadelphia Economic Stimulus Report, Second Quarter of 1999

⁸ City of Philadelphia, Five-Year Financial Plan, Fiscal Year 2001-Fiscal Year 2005, p57.

⁹ Excerpt of chart taken from the *City of Philadelphia Economic Stimulus Report, Second Quarter of 1999*, p 15. Omitted from the above chart are the following CDCs (Community Development Corporations): Frankford Group Ministry, Universal Community Homes, Greater Germantown Housing Development Corporation, Hispanic Association of Contractors and Enterprises and Allegheny West Foundation. These groups were also accounted as having received \$50,000.00 to "enhance employment opportunities that will be available to low- and moderate- income residents of this area".

The chart presents a dollar allocation for each CDC and presents proposed activities for each development area. The chart does not indicate any performance measurement standards such as the number of jobs that the \$131,000.00 should be expected to create or retain for the Central Germantown Commercial Area. The chart also fails to detail the actions that will be undertaken to create or retain jobs. The "increase the availability of goods and services" terminology, does not define the goods and services that will be targeted, nor does it indicate how much goods and services should be provided for the dollar amount allocated. Similarly, the chart does not quantify the number of properties to be developed in the 1500, 1600 and 1700 blocks of Cecil B. Moore Avenue with the \$130,000.00.

The public documents provided by the City describe vague activities for the use of public dollars and fail to show accountability and predetermined expectations for money to be expended, even if such expectations exist. The new City Administration can share accountability with the public by actively and openly illustrating quantifiable purposes for allocated Economic Stimulus dollars.

Determining A Focus for the Economic Stimulus Program

The focus of the Economic Stimulus Program over the six year period from 1994-2000 has been divided into four areas: neighborhood economic development, business retention and attraction, hospitality and tourism, and defense conversion. It is unclear, based on the documentation afforded in the *Economic Stimulus Report* and *Five-Year Financial Plan*, as to whether the City has regularly reevaluated the areas upon which to focus. The previously stated four areas have remained consistent in the public documents through the six year period of the Economic Stimulus Program.

Under the "Business Retention and Attraction" segment in the Economic Development section of the *Five-Year Financial Plan, Fiscal Year 2000 - Fiscal Year 2004*, a brief synopsis details initiatives undertaken as recently as 1998 which focused on the potential economic impact of fostering electronic commerce, incubator development and technological businesses. In the *Five-Year Financial Plan, Fiscal Year 2000 - Fiscal Year 2004*, the City maintains that an opportunity exists for Philadelphia in the high-tech industry. "The Greater Philadelphia Region is home to over 150 premier biotech research centers, 40 research and development facilities for pharmaceuticals, over 300 software companies, nearly 200 computer-related hardware companies, seven medical schools, and 24 teaching hospitals...an opportunity exists to create a sustainable competitive advantage for Philadelphia in this sector"¹⁰.

Though the City began efforts to capitalize on the biotech, high tech and e-commerce industries, the focus of the Economic Stimulus plan did not change. Instead new initiatives were incorporated under the business retention and attraction section. Incorporating new initiatives as subtitles under one of the existing four focus groups ultimately limits the City's vision.

¹⁰ *City of Philadelphia Five-year Financial Plan, Fiscal Year 2000 - Fiscal Year 2004, p75.*

The *FYP, Fiscal Year 2001 - Fiscal Year 2006*, states that the Economic Stimulus Program will retain its original four components but that "the efforts of the Program will be refocused on small and emerging businesses..."¹¹. The contradiction of keeping the four components of the past six years and the determination that the Economic Stimulus Program should be refocused sends a confusing message. Redefining the focus of the Economic Stimulus Program appears to necessitate an alteration of the four original components of the program so that strategies of the Economic Stimulus Program are aligned with specific plans and a defined focus. It would benefit the City to reevaluate the current focus of the Economic Stimulus Program and redefine a focus based on the City-wide economic development which has changed within the past six years.

The New Administration will Receive Various Suggestions on where to focus Economic Development Incentives

In, *Philadelphia: A New Urban Direction*, the Philadelphia Controller's Office determined the industries upon which economic development efforts would prove most effective. Through the use of the Regional Economic Models, Inc. (REMI) model, the Controller's Office adjusted an overall rank for each two-digit industry. The Controller's office asserts that, "It is instructive to provide a summary rank of the industries based on ability to stimulate the local economy, existence of a competitive advantage, and recent industry growth experience".¹² The Controller's Office examined the results and noted that many of the top ten overall ranked industries traded with each other. This analysis led the Controller's Office to draw a conclusion that, "Because of this high degree of trade, it is clear that targeted economic development should center on promotion of clusters of industries rather than an individual firm or industry". The Controller's Office clustered the top ten industries into three functional areas; hospitality and tourism, financial services, and medical and technology-based services.

The Central Philadelphia Development Corporation (CPDC) recently issued a publication calling for the new administration to focus equal resources on the Center City office sector as had been committed to the hospitality sector. CPDC cites as one of its principal findings that "the addition of 500,000 square feet of new downtown office space can produce three times as many jobs and generate 1.79 times the direct municipal tax revenue than the addition of 500,000 square feet of new hotel space"¹³.

The new administration will receive various suggestions on where to focus economic development incentives. Thoughtful industry analysis will be provided as evidence in support of one industry or a cluster of industries over another. Upon creating a focus mindful of the various analyses, the new administration will be able to test its

¹¹ *City of Philadelphia Five-Year Financial Plan, Fiscal Year 2001 - Fiscal Year 2006*, p50.

¹² *Philadelphia: A New Urban Direction*. Office of the City Controller, page 160. Note chart of Top Ten Two-Digit Industries for City Economic Development Policy.

¹³ Central Philadelphia Development Corporation. *The Fiscal Impact of Center City's Hospitality and Office Sectors: The Case for an Expanded Office Sector Strategy*. November 1999, Executive Summary.

new decisions only if performance standards are created and implemented. Output and outcomes that fall short of expectations will prove the true test of industry analysis for the City.

Benchmarking Against Indianapolis: Holding Companies to Job and Wage Expectations

Former Mayor Stephen Goldsmith of Indianapolis, Indiana asserts that, "Before performance measures were implemented, it was virtually impossible to tell how well City services were being provided...Moreover, the City had no goals that it was trying to achieve, let alone the ability to measure how close it was achieving them. Nor could the City prioritize in an informed way, which hindered the placing of resources"¹⁴. Former Mayor Goldsmith incorporated performance measurement systems into Indianapolis' economic development program to ensure that the City of Indianapolis followed sound economic development.

"Tax Abatements with Accountability" is one example of how Indianapolis has utilized performance measurements. "Every business awarded a tax abatement has to file an annual report on its progress towards meeting the jobs creation, jobs retention, average wage level, and investment goals which were set before its abatement was awarded"¹⁵. Businesses are given a time limit of two years to reach initial projections. If a company fails to reach its committed standard the city either revokes the abatement, puts the company on probation or grants the company an extension. If a company does not file the annual survey the abatement is automatically revoked. The City of Indianapolis has revoked ten abatements, put twenty companies on probation and plans to retract fourteen additional abatements.

The City of Indianapolis serves as a pioneer in holding companies to job creation, retention and wage standards in exchange for economic development incentives. The City of Philadelphia could benefit from holding companies to expected standards in return for public investment. The new administration will need to set expectations prior to allocation of economic development incentives and then as in the case with Indianapolis, follow up to ensure that expectations are met.

The City of Philadelphia Has Made Strides Towards Performance Management

The *FYP, Fiscal Year 1996 - Fiscal Year 2000* details a strategic plan which sets ten "primary strategic objectives" for the City and outlines steps to achieve the objectives. Each City Department is tasked to produce and implement a strategic plan and corresponding definite measures of progress. This initiative towards performance management exemplifies an acknowledgement by the City that government effectiveness

¹⁴ Goldsmith, Stephen. The Indianapolis Experience. Case Study #2: *Performance Measures*.

¹⁵ Goldsmith, Stephen. The Indianapolis Experience. Case Study #6: *Tax Abatements with Accountability*.

is enhanced through strategic planning and performance measurement. Strategic planning and performance measurement recognized as valuable by the City had not been extended to the Economic Stimulus Program.¹⁶

The *Quarterly City Managers Report* has been produced through the cooperation of the Office of Budget and Program Evaluation, the Office of the Director of Finance, the Office of the Managing Director, and the Mayor's Office of Management and Productivity under the coordination of the Initiative Compliance Committee. The report has been described as an internal management tool for the City rather than an official document. It is the vehicle the City utilizes to meet its quarterly reporting obligation to the Pennsylvania Intergovernmental Cooperation Authority. The Office of Budget and Program Evaluation and the Office of Management and Productivity have made excellent progress toward setting expected outcomes for input, for most City Operating Departments. The departmental performance standards as found in the *Quarterly City Managers Report*, could well serve as a springboard for performance standard development in the Economic Stimulus Program. The City is at an advantage because performance measurement has been practiced in different City Departments.

The vehicle for enacting performance measurement in the Economic Stimulus Program presently exists in the form of the Economic Development Cabinet, the Economic Development Executive Committee, the Major Projects Committee, and the Business Attraction Cabinet. If these groups are continued by the new administration they could be directed to establish a strategic economic development plan, performance standards for economic development initiatives, and evaluative follow up processes.

The Street Administration Plans to Continue the Economic Stimulus Program

According to the *FYP, Fiscal Year 2001-Fiscal Year 2005*, presented by Mayor John Street on January 25, 2000, "Originally conceived as a three-year, \$2.2 billion project, in 1997 the Economic Stimulus Program was extended through the year 2000 and the Street Administration will continue to utilize it as the framework for its economic development initiatives".¹⁷ The Street Administration has decided to continue the Economic Stimulus Program despite the fact that the program has not demonstrated specific quantifiable results. The fiscal implications of the decision to extend the program are unclear since the *FYP, Fiscal Year 2001 - Fiscal Year 2005* (which includes Fiscal Year 2000) fails to document the funding sources and levels of the Economic Stimulus Program in FY2000 or FY2001.

¹⁶ Appendix VII of the *City of Philadelphia Five-Year Financial Plan, Fiscal Year 1996-Fiscal Year 2000* contains the strategic plan. Also, see *PICA Staff Report on the City of Philadelphia's Five-Year Financial Plan for Fiscal Year 1995 - Fiscal Year 1999*, p 13 for a brief discussion of the city's undertaking of the formulation of a strategic plan. See *PICA Staff Report for Fiscal Year 1999 - Fiscal Year 2003*, p. 47-49 for further discussion. The intent of the above discussion is to show that the City has recognized the value of strategic planning.

¹⁷ *City of Philadelphia Five-Year Financial Plan, Fiscal Year 2001-Fiscal Year 2005*, p50.

Though the Economic Development chapter of the *FYP, Fiscal Year 2001- Fiscal Year 2005* does offer some insight into proposed changes to the Economic Stimulus Program, the new administration does not state any intentions to establish a process of performance measurement for the program. There remains no promise of accountability for the tax supported dollars allocated to the Economic Stimulus Program.

Performance Measurement as a Practice Necessitates Leadership

Performance measurement systems will not serve as an effective tool to evaluate the Economic Stimulus Program if it is not deemed a priority by the new administration. Leadership is vital to the creation, sustenance and success of performance measurement systems. If the new administration fails to stress the application of performance measurement and does not continually monitor the process, City administrators will not embrace the effort.

The new administration will need to provide a framework to City officials, administrators and employees so as to chart the course and expectations of the performance measurement program. City staff will adhere to the process if the administration provides a strategy and emphasizes the adherence to implementation of the strategy¹⁸.

Conclusion

Philadelphia carries one of the heaviest tax burdens of all large cities in the country. The Economic Stimulus Program was initiated as one of a number of proposed solutions to help Philadelphia regain competitiveness with other large cities and also within its own metropolitan area. The Economic Stimulus Program has evolved into a six year, \$4.3 billion dollar public investment. Given that significant public investment, the lack of performance measurements and established expectations for spending should no longer be tolerated. Inadequate evaluations of the efficiency and effectiveness of the Economic Stimulus Program raise serious questions as to the relative value of the program in comparison to other uses of the General Fund dollars involved in its continuance.

¹⁸ This section is a popular surmise of literature in the field of performance management. The *Benchmarking Study Report: Best Practices in Customer-Driven Strategic Planning*, was specifically employed for use in developing the two paragraphs under the heading, Performance Measurement as a Practice Necessitates Leadership.

APPENDIX ONE

REVISED ECONOMIC STIMULUS PROGRAM: FUNDING SOURCES

Governmental Sources of Funds: Approved/Allocated/Appropriated (\$ Millions)

	Original 3YR Amount	Actual 1994-96	Actual 1994-98	1999 Estimate	Estimated Total 1994-1999
PUBLIC FUNDS					
CITY DIRECT					
General Fund	\$37.0	\$37.6	\$67.6	\$36.4	\$104.0
City Capital - Economic Development	\$84.0	\$56.4	\$96.5	\$30.0	\$126.5
City Capital - Neighborhoods	\$90.0	\$151.9	\$250.7	\$25.0	\$275.7
TIF (approved by City Council) ¹⁹	\$30.0	\$4.2	\$132.4	\$85.9	\$216.7
City Capital - Port Reserve	\$20.0	\$0.0	\$38.8	\$0.0	\$38.8
Gaming Franchise Fees	\$250.0	\$0.0	\$0.0	\$0.0	\$0.0
Productivity Bank				\$0.4	\$0.4
One Percent Dedicated Sales Tax Revenue to GPTMC				\$1.7	\$1.7
Subtotal	\$511.0	250.1	586.0	\$179.4	\$763.8
CITY OBTAINED					
DRPA	\$34.4	\$36.0	\$37.5	\$0.0	\$37.5
UDAG	\$12.4	\$12.4	\$12.4	\$0.0	\$12.4
HUD 108 - Economic Development	\$40.0	\$66.0	\$151.3	\$86.5	\$128.2
HUD 108 - Housing	\$30.0	\$42.0	\$78.9	\$0.0	\$78.9
CDBG - Economic Development	\$20.4	\$34.6	\$54.3	\$11.8	\$66.1
CDBG - Housing, HOPE VI	\$192.0	\$205.0	\$345.9	\$68.5	\$414.4
Airport - Revenue Bonds/PFC/FAA ²⁰	\$381.7	\$429.0	\$969.0	\$250.0	\$1,219.0
PIC Federal Training Funds & Welfare to Work	\$0.0	\$108.3	\$204.6	\$55.0	\$259.6
Federal Empowerment Zone	\$100.0	\$79.0	\$79.0	\$0.0	\$79.0
SBA Loans/Guarantees - City Businesses/DBEs	\$0.0	\$68.5	\$134.7	\$25.2	\$158.2
Misc. Public Sources (incl. Fed/State matching \$)	\$0.0	\$40.1	\$44.1	\$20.0	\$64.1
Subtotal	\$810.9	\$1,120.9	\$2,111.7	\$517.0	\$2,517.4
STATE					
Loan Programs	\$30.0	\$79.0	\$127.4	\$19.4	\$146.8
Grant Programs - ICSP, BID, ICAP, ect.	\$10.5	\$8.3	\$12.5	\$0.7	\$13.2
Housing - DCE0D	\$12.0	\$11.8	\$23.4	\$2.8	\$26.2
Capital	\$65.5	\$89.0	\$116.0	\$170.0	\$286.0
Subtotal	\$118.0	\$188.1	\$279.3	\$192.9	\$472.2
DEFENSE CONVERSION FUND					
(State/fed/DRPA/ TIF funding)	\$63.6	\$111.7	\$569.4	\$25.1	\$594.5
TOTAL PUBLIC SECTOR SOURCES	\$1,503.5	\$1,670.8	\$3,546.4	\$914.4	\$4,347.9
TOTAL PRIVATE SECTOR SOURCES	\$682.5	\$1,106.3	\$2,061.8	\$620.2	\$2,682.0
TOTAL SOURCES	\$2,186.0	\$2,777.1	\$5,608.2	\$1,534.6	\$7,029.9

Source: Commerce Department, Combination of the Five-Year Financial Plan, Fiscal Year 2000 - Fiscal Year 2004 and Five-Year Financial Plan, Fiscal Year 2001 - Fiscal Year 2005

¹⁹ In Previous Five-Year Plans, TIF Funds were reported in the "Public Funds-City Obtained" category.

²⁰ In previous Five-Year Plans, Airport funding was reported in the "Public Funds-City Direct" category.

