



**CITY OF
PHILADELPHIA**

**FY21-25 FIVE YEAR FINANCIAL
AND STRATEGIC PLAN**

Revised May 1, 2020

ABOUT THIS PLAN

This revised FY21-25 Five-Year Plan reflects the sudden, dramatic changes in service demands and economic conditions as a result of the COVID-19 global pandemic. It prioritizes keeping Philadelphians, particularly our most vulnerable residents, safe, healthy, and educated while maintaining fiscal stability.

James F. Kenney, Mayor

TABLE OF CONTENTS

<u>LETTER FROM THE MAYOR</u>	4
<u>FISCAL IMPACTS OF COVID-19 ON THE CITY OF PHILADELPHIA</u>	6
<u>ECONOMIC OUTLOOK</u>	8
The Local Economy	9
<u>THE FY21 BUDGET GAP</u>	
Lower Starting Fund Balance for FY21.....	11
Reduced Revenues in FY21.....	12
Increased Spending in FY21	12
<u>PRINCIPLES GUIDING THE REVISED FY21-25 FIVE YEAR PLAN</u>	13
<u>STRATEGIES TO CLOSE THE FY21 BUDGET GAP</u>	
Reduce Reserves & Retain Revenues.....	14
Revenue Enhancements	16
Spending Reductions	18
<u>CAPITAL BUDGET & PROGRAM FY21-26</u>	
Revised FY21 Tax-Supported (GO) Capital Budget.....	23
<u>APPENDIX</u>	
FY21 Department Funding Levels.....	25
General Fund Summary Tables.....	26
Revenues and Expenditures.....	30
Other Statutory Requirements.....	34
General Fund Full-Time Positions.....	35
Cashflow Requirements	36
Enterprise Funds: Aviation and Water.....	40
Long-Term Obligations.....	43
Five Year Obligations Summary by Department	44
Revised General Fund Tax Projections	68

LETTER FROM THE MAYOR



TO MY FELLOW PHILADELPHIANS,

The last few months have been some of the most challenging this City has ever faced. Our City has had to deal with a highly contagious, life-threatening virus, while simultaneously dealing with the life-altering impact of social distancing that has forced businesses to close, and many people to lose their jobs.

But through all of it, I have remained more proud than ever to be your Mayor. You have followed difficult restrictions to protect yourselves, loved ones, and neighbors. You have helped those in need, volunteered many hours, donated goods and money, and supported eateries by ordering take-out. You have, in short, stepped up, in a way that will benefit Philadelphia for years to come.

Despite that, we face an economic downturn that will equal and probably exceed the worst of the Great Recession of 2008, and has created an almost \$650 million hole in our FY21 budget. So even as our operational departments rushed to respond to the virus, I directed our Finance and Budget Directors to create a drastically revised spending plan in the wake of the pandemic and resulting economic downturn.

We set about revising the Plan by first setting clear priorities: We will keep all Philadelphians safe, healthy, and educated while maintaining core municipal services that our residents rely on daily.

This led to a thoughtful, deliberate, and collaborative process of revising the Five Year Plan that was further guided by three core principles:

1. Learning from the City's experiences in the Great Recession. One such lesson was that funding cuts for essential services like public safety take years to recover from. Another lesson learned is that Philadelphians care deeply about their neighborhood facilities.
2. Ensuring that these decisions were made through a lens of racial equity. The budget limits the impact of service delays or cuts on people of color, who are disproportionately impacted by the virus and already suffering from decades of systemic inequality.
3. A commitment to leverage federal, state, and philanthropic resources. We intend to reduce our own spending by partnering with others in order to help fund or deliver services.

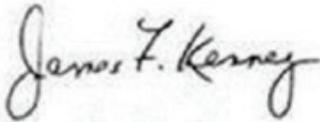
This result is a revised Five Year Financial Plan for Fiscal Years 2021-2025 which, along with the revised Fiscal Year 2021 Operating and Capital budgets, and Fiscal Years 2021-2026 Capital Program, addresses the unfortunate economic reality we now face. We are trimming City services down to the most essential, imposing layoffs on hundreds of workers, and reducing or eliminating some programs that are simply no longer affordable. This is not what I want for our residents -- but such drastic actions are necessary as we contend with both a pandemic and an economic catastrophe.

The Plan reflects the priorities listed above by guaranteeing the following:

- No police or fire layoffs.
- No reduction in emergency medical services.
- All fire stations will remain open.
- All health centers will remain open.
- All recreation centers will remain open.
- All libraries will remain open.
- PHLpreK and Community Schools will be maintained at current funding levels for FY21 and expand over the Plan.
- Weekly residential trash collection and single-stream recycling will continue, with some adjustments.
- We will prioritize keeping Philadelphians in their homes with support for basic systems repairs, preventing mortgage foreclosure, and support for renters using local and federal funding.

This Five Year Plan is the result of our determination to address both the pandemic and the economic downturn with bold decisions so that this government operates within its means-- while at the same time addressing other challenges, like gun violence, poverty, and the opioid epidemic. It transforms our priorities to best meet the needs of Philadelphians, particularly our most vulnerable residents under this new reality. I am confident that by focusing on core services and maintaining fiscal stability, we will rebound from the impact of COVID-19 as quickly and as safely as possible setting Philadelphia on a path of renewal and reinvention.

Sincerely,

A handwritten signature in black ink that reads "James F. Kenney". The signature is written in a cursive, flowing style.

JIM KENNEY

FISCAL IMPACTS OF COVID-19 ON THE CITY OF PHILADELPHIA



On March 5th, Mayor Kenney presented the FY21-25 Five Year Financial and Strategic Plan to City Council. It included expectations for continued economic growth in Philadelphia, with additional revenues available to make investments to tackle Philadelphia's biggest challenges: intergenerational poverty, the need for an improving education system, and violence and public safety crises that threaten lives and disrupt our cherished communities. We'd planned to do that while reducing tax rates and improving our fiscal health by maintaining fund balances and reserves in case of a recession.

By the end of March, all but essential city operations and businesses had ceased operations, our schools had closed, and we had shifted our City workforce to preventing the spread of COVID-19 and treating those affected. The impact on the City's finances has been immediate.

KEY CHANGES:

▲ Reduced Revenues

- Immediate impacts on taxes including the Amusement Tax, Hotel Tax, and Wage Tax.
 - The impact on the Wage Tax, our largest revenue stream is compounded. Commuters account for 40% for all Wage Tax collections and the tax is not due when those commuters are required to work from home. There is potential for permanent shifts to required work from home for some, creating a large and lasting negative impact on City finances.
- To provide relief to Philadelphia taxpayers, we have extended deadlines for property and business taxes.
- As of May 1, 2020, no federal funds have been approved to offset revenue losses.

▲ Unplanned Expenses

- COVID-19 has generated significant new expenses for healthcare to prevent the spread and treat those affected.
- In addition to labor costs, there are new expenses for testing sites and supplies, quarantine locations and services, surge hospital capacity, medical vehicles, personal protective equipment, disinfectant/cleaning supplies, morgue capacity, and business supports.

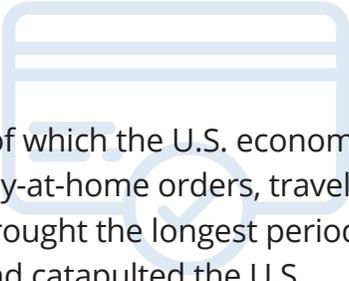
- Much of these costs are expected to be reimbursed by the federal government; however, we must devote additional resources to closely track and bill these costs to maximize reimbursement.

▲ Higher Costs for Essential Service Delivery & Fixed Costs

- To maintain existing services, the City initially offered a pay incentive to essential staff, which was not sustainable. With staff facing childcare and healthcare needs at home, absenteeism is expected to rise. To maintain core functions, it will require overtime or other added labor costs in some agencies, alongside service level reductions.
- Market losses will necessitate higher pension payments.
- Tax deadline delays and lower collections will almost certainly require issuing revenue anticipation notes to maintain cash flow.

The estimated revenue losses, federal reimbursements, and expense increases indicate that a revised FY21 budget proposal must include **\$649 million of reductions to planned spending, reduced reserves, and new revenue sources** compared to the FY21 Budget proposed on March 5th to close the budget gap.

ECONOMIC OUTLOOK



The COVID-19 pandemic is a medical and financial crisis the likes of which the U.S. economy has never seen. Despite a strong economy through early 2020, stay-at-home orders, travel bans, and closures of schools and non-essential businesses has brought the longest period of economic expansion post-World War II era to a sudden close and catapulted the U.S. economy into a sharp contraction. Unlike prior economic challenges, the pandemic poses both a supply and demand shock. Supply chains and consumer demands have been disrupted as a result of the strict, yet necessary, social distancing measures. Prior to the pandemic reaching the U.S., the job market was reaching record-breaking employment rates. However, that job growth has come to a halt. Massive layoffs and furloughs are leading to never-before-seen rates of unemployment. Almost 10% of the U.S civilian labor force has filed for unemployment benefits, a level not seen since the Great Depression, as states struggle to process an unprecedented volume of claims.

The eleven-year bull market has come to an end as equity markets dropped in March. The New York Stock Exchange triggered trading halts four times. Risk-averse investors began moving funds out of equity into more stable funds such as money market funds and Treasury securities before the Federal Reserve’s intervention. However, lending markets have continued to operate well. There has been a jump in corporate bond issuance and commercial bank lending. Overall, the extreme volatility of the market is projected to result in Wall Street losses, although a portion of those initial losses has been made up.

COVID-19 has impacted almost every industry in the U.S. economy. Consumption has slumped as a result of business closures and consumers choosing not to purchase unnecessary items during a time of uncertainty for personal finances. Arts, entertainment, recreation, and restaurants have halted all nonessential activity. Factory closures are disrupting the manufacturing industry.

As of May 1, 2020, the Federal government has passed four pieces of legislation to protect against further economic deterioration:

- ▲ **Coronavirus Preparedness and Response Supplemental Appropriations Act - \$8.3 Billion**
 - Emergency telehealth waiver, vaccine development, support for state and local governments, and assistance for affected small businesses.
- ▲ **Families First Coronavirus Response Act (FFCRA) - \$3.5 Billion**
 - Provides paid sick leave and expanded family and medical leave, funds national assistance, and establishes free testing for COVID-19.

▲ **Coronavirus Aid, Relief, and Economic Security Act (CARES Act) - \$2 Trillion**

- Direct payments to American taxpayers, extended and increased unemployment benefits, a new unemployment assistance program for self-employed workers, small business relief, and state and municipality funds to reimburse costs related to the virus.

▲ **Paycheck Protection Program and Health Care Enhancement Act - \$500 Billion**

- Additional support for small business loan program, funds for hospitals and testing (some of which will go to local governments), and support for the Paycheck Protection Program.

Additionally, the Federal Reserve has cut the federal funds rate to zero, resumed purchases of Treasury securities and mortgage-backed securities, authorized a municipal liquidity facility to help governments manage cash flow, and resumed and expanded loan programs from the 2008 financial crisis in order to support credit markets.

THE LOCAL ECONOMY

Prior to the impacts of COVID-19, Philadelphia's medium-term economic outlook was moderately optimistic. Wage Tax revenue was projected to remain stable as IHS Markit, the City's economic consultants, projected payroll growth to continue to grow next year as a result of very solid gains in number of employees. However, IHS expected total payroll growth to downshift significantly in 2021 and beyond, as the region reached full employment. In line with its prediction for the U.S., IHS predicted that Philadelphia's Real Gross Metropolitan Product growth would also slow over the next few years, from 1.9% growth in 2020, to 1.7% growth in 2021, and to 1.2% growth in 2022 and 2023. Sales tax collections were up 6.3% for the first half of FY20, compared to the prior year, low unemployment, solid growth in personal income, and a stable housing market were supportive of growth in consumer spending. Realty Transfer Tax posted revenues 14.5% above the previous year and transfer tax collections were 7.3% above this time last year. However, even prior to COVID-19, while Philadelphia was much better prepared for a recession than it was in 2008, Moody's Recession Preparedness report released in December 2019 found that, like most of the 25 largest cities in the country, Philadelphia was only moderately prepared for a recession.

Updated projections show that the COVID-19 outbreak has and will continue to significantly impact the local economy. The three main drivers of Philadelphia's economy are educational institutions, medical institutions, and hospitality. Educational and medical institutions are relatively stable and account for 32% of the total Philadelphia workforce. The leisure and hospitality sector, the most vulnerable to the effects of social distancing measures, employs a much smaller proportion of the total workforce, but its contraction disproportionately impacts low wage workers. As the Wage Tax is the City's main revenue source, there will

be significant shortfalls in revenue due to the higher rates of unemployment. Projections show a weakening for Sales Tax, Real Estate Tax, Business Income and Receipts Tax, Realty Transfer Tax, and others.

THE FY21 BUDGET GAP



Before proposing revisions to the FY21 budget, the City projected a \$649 million gap compared to the original FY21-25 Five Year Plan. The FY21 Budget Gap is due to three factors – a lower starting fund balance, reduced revenue estimates, and increased costs.

LOWER STARTING FUND BALANCE FOR FY21

The estimate for the FY21 starting fund balance from the first version of the FY21-25 Five Year Plan was \$352 million. The estimate in the revised FY21-25 Five Year Plan has been adjusted downward to \$268 million, a decrease of \$84.3 million.

The impacts of COVID-19 reaching Philadelphia were felt almost immediately – raising costs and reducing revenues in FY20. In the early stages, the City put in place a pay incentive for the first two weeks for essential workers, increasing labor costs for the City, and began purchasing supplies and services needed to prevent the spread of the virus and treat those infected. Costs included testing supplies, personal protective equipment, ambulances, and quarantine sites. City Council approved an additional \$85.4 million in spending late in the fiscal year for fighting COVID-19 and business supports. The federal government passed legislation providing funds to offset those costs. The revised budget reflects \$100 million in new costs in FY20 and \$100M in federal funds, and thus those new expenditures are not the source of the lower fund balance.

It is revenue losses that drive the lower fund balance for FY20. The City, relying on year-to-date collections, information about business closures, and input from the City's economists to adjust the size of the tax base and collection rates, has updated the FY20 revenue projections. With the decision to delay tax deadlines to assist impacted taxpayers, additional uncertainty is added to the fiscal picture for FY20 as significant payments are not due until July 15, 2020, rather than the traditional April 15th deadline. Reduced revenue from a variety of tax types, fees, fines, and revenues from the Parking Authority, are anticipated to reduce the FY20 Year-End Fund Balance by \$84.3 million, meaning that FY21 will start with less cushion in the bank.

REDUCED REVENUES IN FY21

With the majority of the City’s General Fund revenue originating from local taxpayers, the City’s fiscal health is highly dependent on local economic conditions. To project the impact of the national and local economy on the City’s taxes, the Budget Office relies on an external economic forecasting consultant, IHS Markit (IHS), who provided updated projections in mid-April. The City incorporated these projections for FY21 and beyond.

Revenue losses are projected to continue in FY21 and will be lower over the entire life of the FY21-25 Five Year Plan. Previously, the City estimated to receive a total of \$5.19 billion in General Fund revenue in FY21, the largest proportion of which comes from local taxes, with an estimated \$3.861 billion, or nearly three-quarters of the total, coming from tax receipts in FY21. Total revenues were budgeted to grow 3.49%, or \$174.9 million from the FY20 estimate. Most of the increase (\$117 million) was from taxes. Based on slower growth rates, the revised FY21 Budget proposal projects the City to receive a total of \$4.695 billion in General Fund revenue in FY21, \$241 million less than the original projection. The revised revenue estimate includes \$50 million of revenue raising measures. Absent those measures, revenues would be \$4.645 billion, \$535 million less than the original projections.

INCREASED SPENDING IN FY21

As the public health crisis unfolded in FY20, with uncertainty around costs and sources of reimbursement, new spending related to COVID-19 was reflected in the General Fund budget. For FY21, with the passage of the CARES Act and other federal legislation, grant funds to absorb COVID-19 costs will be coming to the City. Those new funds, as well as appropriations to support other grants received in connection with COVID-19 and the spending they support, will be accounted for in the Grants Revenue Fund starting in FY21, similar to how other grant funds are reflected. One limitation to date, is that the new federal funds are for costs incurred before December 30, 2020. The City anticipates that managing the impact of COVID-19 and reopening our economy safely will require funding after that date and, without an extension of the time covered by the new federal funding, will need to add \$30 million in new, previously unanticipated spending in FY21 for those efforts, as well as additional funding in the outyears of the FY21-25 Five Year Plan.

THE FY21 BUDGET GAP	
Lower Starting Fund Balance	\$84M
Reduced Revenues	\$535M
Increased Costs	\$30M
Total	\$649M

PRINCIPLES GUIDING THE REVISED FY21-25 FIVE YEAR PLAN



The Mayor has prioritized:

- ▲ Keeping Philadelphians safe
- ▲ Keeping Philadelphians healthy
- ▲ Keeping Philadelphians educated

In this budget, we hope that by focusing on those core services and maintaining fiscal stability, we will be able to restart as quickly and safely as possible, setting Philadelphia on a path of revitalization and reinvention. This targeted approach considered the impacts of each decision and did not assume that all departments would take the same level of reductions. The revised spending plan was developed by adhering to the following principles:

First is learning from our experiences in the Great Recession. One such lesson was that funding cuts for essential services like public safety take years to recover from. Another lesson learned is that Philadelphians care deeply about their neighborhood facilities.

The second guiding principle is ensuring that these decisions were made through a lens of racial equity. We needed to intentionally limit the impact of service delays or cuts on people of color, who are disproportionately impacted by the virus and already suffering from decades of systemic inequality.

The third principle is a commitment to leverage federal, state, and philanthropic resources. We intend to reduce our own spending by partnering with others in order to help fund or deliver services.

With those priorities and principles guiding us, we sought input from department leadership and other stakeholders, and reviewed public input gathered within the past year about their preferences and priorities. We identified efficiencies and deferrals. As the City swiftly changed how some functions operate, we identified some opportunities to be more efficient. For example, leveraging the functionality of certain citywide IT systems in place of standalone software and ability to make some processes entirely digital. In other cases, we have identified activities or spending that won't be occurring temporarily due to COVID-19 (like large special events) or areas where we can wait a year or two to make an investment, like replacement of police and fire radios. COVID-19 is also requiring us to consolidate offices, programs, and facilities, many of which were launched at different times with different objectives and do not function as a unified ecosystem.

STRATEGIES TO CLOSE THE FY21 BUDGET GAP

To address the \$649 million gap in the Five Year Plan and to create a framework for future years that balances the need to return to fiscal stability while meeting the service needs of Philadelphians, the revised FY21 Budget incorporates strategies to utilize/reduce reserves, enhance revenue, and decrease spending.

CLOSING THE FY21 BUDGET GAP	
Lower Fund Balance	\$228.7M
Revenue Enhancements	\$49.9M
Spending Reductions	\$370.4M
Total	\$649M

REDUCE RESERVES & RETAIN REVENUES

Before considering steps that would reduce services for Philadelphians or increase their financial burdens, the existing budget was evaluated for changes in recent or planned financial decisions, like the size of planned reserves. Changes were identified, including:

- ▲ **Reducing the amount of future recession reserves.** In the original FY21-25 Five Year Plan, the City allocated over \$55 million each year to be set aside as a reserve against a recession or other losses in revenue. With conditions dramatically changed, the new Plan will reduce that allocation to \$20 million each year, freeing up the balance of those funds for service delivery. The Plan does not eliminate reserves, because as bad as the current situation is, there is always the potential for new needs to arise from either greater than projected revenue losses or new obligations. This will be an ongoing reduction in reserves of about \$35 million per year.
- ▲ **Utilize Existing Recession Reserves.** At the close of FY19, \$20 million was set aside for the Recession Reserve in addition to the amount budgeted at start of the fiscal year. These funds and any unspent funds from the FY20 Recession Reserve will result in a higher starting fund balance for FY21. This is a one-time change that will result in \$20 million in increased spending capacity.

- ▲ **Drawing down the Budget Stabilization Reserve.** In FY20, the City of Philadelphia made its first ever, \$34 million payment into the Budget Stabilization Reserve (aka Rainy Day Fund) and planned for annual payments throughout the FY21-25 Five Year Plan. Scant months later, we find ourselves needing to release those reserves and redirect them to spending. The revised Five Year Plan no longer anticipates annual payments into the Rainy Day Fund in FY21, FY22, and FY23, but envisions payments resuming in FY24, once the City's fund balance exceeds 3%, the trigger for payments into the Reserve. This is a one-time increase in revenues in FY21 of \$34 million.
- ▲ **Recapturing Pay-As-You-Go Capital funds not yet spent.** In recent years, when the City has found itself with modest surpluses at the end of the year, funds have been allocated to Pay-As-You-Go Capital Funding. This allowed the City to pay for planned capital investments without borrowing costs or address emergency needs that arose during the year. At the end of FY19, Council approved \$47 million of Pay-As-You-Go funds for an array of projects. Not all those funds have been spent, and the revised plan includes a return of \$10 million to the General Fund in FY20. This is a one-time increase in revenues.
- ▲ **Divert Revenue from expiring tax abatements to the General Fund.** The Administration and City Council had previously agreed to earmark funding equal to the gain in City tax revenue from properties ending their ten-year tax abatements for affordable housing by making a payment into the Housing Trust Fund. Federal funding has been approved for affordable housing and homelessness assistance and prevention in response to COVID-19, allowing for an offset to eliminating this payment in FY21. As the federal funding is not recurring, the revised FY21-25 Plan includes payments into the Housing Trust Fund from this source to resume in FY22. This is a one-time redirection of \$16 million in FY21.
- ▲ **Lower Fund Balance.** The original FY21-25 Five Year Plan projected a 6% fund balance in FY21, meeting the low-end of the City's internal goal of 6-8%, well short of the Government Finance Officers Association recommended 17%. With the impacts of COVID-19, the FY21 fund balance will be set lower than previously planned at \$87.47 million, just 1.79% of spending. The FY21-25 Five Year Plan now reflects significantly lower fund balances, with only FY25 nearing the City's internal goal of 6%.

As most of the revenue recapture and reduced reserve strategies can be accounted for as either a spending decrease (for example, reducing the amount of the Recession Reserve results in lower obligations) or new revenue (the payment from the Budget Stabilization Reserve will appear as an increase in revenue from other funds), we do not present a separate total for these actions. Only the difference in FY21 fund balance is accounted for separate from revenue and spending changes.

REVENUE ENHANCEMENTS

With businesses closed, the economic impact of COVID-19 has resulted in layoffs, business closures across industry sectors, with those not yet impacted feeling great uncertainty. In this environment, there are limited options for seeking revenue enhancements, between a desire to limit any further financial burden on Philadelphia residents and businesses and the likelihood that efforts to increase tax rates would yield limited returns under current conditions. Given those constraints, the FY21-25 Five Year Plan includes limited changes to revenues, totaling \$49.9 million in FY21. This is 9% of the revenue losses expected compared to the original FY21 budget and fills 8% of the budget gap. Revenue enhancements incorporated are:

- ▲ **Freeze Business Income & Receipts Tax rate at 2020 level for the next 3 years.** Since the 1990s, Philadelphia remained committed to reducing business taxes which are a barrier to economic development and job growth, however economic conditions required a pause in those efforts during the Great Recession. We will once again need to pause incremental rate reductions to the net income portion, leaving the rate at 6.2%. The FY21-25 Plan resumes cuts in FY24, with the rate reducing to 6.15% and then to 6.10% in FY25. The shift to Market-Based Sourcing will proceed as planned in FY23.
- ▲ **Freeze Resident Wage, Earnings, and Net Profits Tax rate at 2020 level for the next 3 years.** As with business taxes, Philadelphia’s Wage Tax is an oft-cited barrier to job growth and has been steadily reduced over the past two decades, except for the pause in the Great Recession. While it would generate significant funds, the Administration does not propose increasing the Resident Wage Tax rate given the expected negative impact on racial equity and on Philadelphia’s already high poverty rate. The current rate of 3.8712% will remain in place until FY24, when planned cuts will resume.
- ▲ **Raise the Non-Resident Wage, Earnings, and Net Profits Tax rate.** With the Wage Tax the largest revenue stream for the City, and commuters accounting for 40% of the revenue, modest rate increases yield significant returns for the City. As with all changes that increase tax burdens, this creates further barriers to making Philadelphia a location of choice for businesses and job, but this option puts the least burden on vulnerable Philadelphia residents for the amount of funds it will generate and for a commuter making \$50,000 per year, this would increase their tax burden by only \$27 per year. Our revenue projections have been adjusted to include increasing the rate from 3.4481% to 3.5019%, thru FY23. Rate reductions will resume in FY24.

- ▲ **Raise the Parking Tax rate.** The Philadelphia Parking Tax has proven fairly inelastic, with revenues continuing to grow despite rate increases and declines in car ownership over recent years. Additionally, given patterns of car ownership and commuting, an increase in this tax may be considered less burdensome to Philadelphia’s low-income residents than others, like the Real Estate, Wage, or Sales Taxes. Further, there are public policy reasons to discourage driving. For these reasons, the Administration proposes raising the Parking Tax rate from 22.5% to 27%, which is expected to generate \$17 million in FY21 and \$100 million over the Five Year Plan.

- ▲ **Eliminate the discount for early payment of the Real Estate Tax.** Currently, property owners are granted a 1% discount for paying their annual bill one month before the March 31 due date. By eliminating this discount, the City will increase revenues by \$5.7 million in FY21. This change will also impact the School District portion of the Real Estate Tax and provide additional funds to support quality education.

- ▲ **Adjust License and Permit Fees.** The Department of Licenses and Inspections will make cost of living adjustments to license and permit costs that are expected to generate \$3 million in FY21. The Department has Council-granted authority to adjust the charges based on a Consumer Price Index multiplier and has not done so since 2017.

- ▲ **Raise the Commercial Refuse Fee.** Commercial establishment that rely on City trash pickup currently pay \$150 twice a year (\$300 total) for the service rather than use a private hauler. Via regulation, the Streets Department will increase the fee by \$100 per payment, raising the total annual cost for weekly trash pickup to \$500 (less than \$10 per pickup).

FY21 REVENUE ENHANCEMENTS	
BIRT Rate Freeze	\$2.6M
Wage Tax Freeze (Residents)/Increase (Commuters)	\$17.2M
Parking Tax Increase	\$16.9M
Early Discount Elimination	\$5.7M
Permit & License Increase	\$3M
Commercial Trash Fee Increase	\$4.5M
Total	\$49.9M

SPENDING REDUCTIONS

With the scale of the fiscal impacts from COVID-19 being many times greater than the challenges faced in the great recession, the City cannot rely solely on one-time deferrals of spending, modest budget cuts, and looking for efficiencies. The size of the budget gap and the expectation that the negative impacts will linger for years necessitate that Philadelphia's entire approach to meeting the needs of its residents will be revamped. We are additionally constrained by our fixed costs – pension payments, debt service, and other legal obligations. After accounting for those costs, initial projections indicated that discretionary budget would need to be reduced between 15-20%. Rather than making across the board cuts, the revised FY21 Budget and FY21-25 Plan focuses on providing core services and targeting reductions to areas with the least impact on vulnerable populations and areas where others can fund or deliver services, relying on the guiding principles outlined earlier in this document.

The priorities are:

- ▲ Keeping Philadelphians Safe
- ▲ Keeping Philadelphians Healthy
- ▲ Keeping Philadelphians Educated

Even within these priority areas, departments will need to reduce spending compared to the original FY21 proposed budget and ensure that service delivery accounts for new challenges presented by COVID-19. These changes are regrettable but necessary to ensure we can deliver core services, particularly for vulnerable Philadelphians in FY21 and over the coming years.

CITYWIDE REDUCTIONS

- **Hiring Freeze.** On April 20, 2020, the City implemented a hiring freeze for all new positions under the purview of the Mayor. Some exceptions will be made, in areas like public safety, crucial government operations, and positions needed to prevent the spread of COVID-19, upon the approval of a hiring review committee. This will reduce Class 100 (salary spending) in departments as well as fringe benefit costs accounted for in the Finance budget.
- **Part-time, Seasonal, and Temp Layoffs.** Starting June 1, 2020, a significant portion of the City's temporary, seasonal, and part-time workforce will be laid off. This timing should allow individuals to access increased unemployment compensation from the federal government available before July.

- **Exempt Pay Cuts.** Staff exempt from Civil Service making over \$35,000 per year will receive pay reductions ranging from 1% to 7% depending on income and receive additional Administrative Leave Days to ease the impact.
- **Contained Labor Costs.** As of April 26, 2020, the City has negotiated one-year labor contracts with three of the four unions (FOP, DC47, and IAFF) and is in negotiations with DC33. The City and Union leadership cooperated to quickly negotiate these contracts with modest increases to ensure Philadelphia’s workforce would be on the job and compensated for the increased risk frontline employees now face. Additionally, current conditions are not conducive to full contract negotiations. Based on the three completed contracts, the City expects that the original FY21 Labor Reserve of \$40 million is enough to cover the costs of the new contracts. The FY21 Budget also incorporates increases for non-represented civil servants at the same rate (2%) as the contract with DC47.

TARGETED INITIATIVES



Public Safety

- The Philadelphia Police Department will maintain the size of its uniformed force and continue to train new classes of cadets. Implicit bias training, anti-racism training, and the continued roll-out of body worn cameras will occur. The Department will reduce overtime expenses (partially enabled by the expectation that the City will host fewer large special events in the coming year, as well as a reduction in court overtime).
- The Philadelphia Fire Department will maintain the size of its uniformed force and continue to train new classes of cadets; but will not pursue expansions funded in the original FY21 budget, like a dedicated HazMat unit.
- Anti-Violence efforts led by the Managing Director’s Office will be restructured, focusing on programs with proven results in Philadelphia, like the Community Crisis Intervention Program and launching evidence-based initiatives like Group Violence Intervention. Planned blight remediation to support anti-violence efforts will still occur but at a reduction, along with a reduction in demolitions.
- The Philadelphia Department of Prisons will reduce spending, to reflect the significantly reduced prison population and reduction in initiatives not related to safety. This includes eliminating vacant positions, onboarding one instead of two cadet classes and reduced food and medical costs.



Public Health

- All Health Centers will remain open and the Department of Public Health will shift resources from existing efforts to COVID-19 prevention. To reduce overtime costs, evening and weekend health center hours will be reduced and custodial and legal positions will be eliminated. Other changes include not purchasing vaccines for City employees with private health insurance, eliminating a media campaign around children's health, delaying a drug user survey, and finding a more cost effective approach to providing bathrooms in Kensington put in place to prevent the spread of Hepatitis A.
- Funding for the Department of Behavioral Health and Intellectual disAbility Services will remain at the original FY21 level. Each \$1 from the City's General Fund leverages \$9 from other sources, meaning that any cut by the City would be felt ten times over.



Education

- The City will still increase its annual contribution to the School District of Philadelphia, by \$30 million to \$252 million. This is less than originally proposed by \$15 million. The School District, like the City is facing tremendous budget gaps due to COVID-19, exacerbating long-standing financial challenges. To address that gap, the Administration proposed an increase to the Real Estate Tax to ensure Philadelphia children can receive an education in the coming years and to help the District avoid the kind of draconian cuts it was forced to make several years ago.
- PHLpreK slots and support for Community Schools will be continued at FY20 levels.
- The City's contribution to Community College of Philadelphia will increase compared to FY20 and enable the launch of the Octavius Catto Scholarship, although with a delayed Spring 2021 start and smaller program.



Community Services & Facilities

- All Libraries and Rec Centers will remain open, but with reduced hours and programming. Particularly affected due to social distancing and funding constraints will be the Summer of 2020, including not funding City pools and cancellation of the Dell Concert Series. Libraries will focus remaining programming resources on early childhood education and workforce development.

- Funding for the arts, special events, and non-profit support will be reduced or eliminated. The Office of Special Events, the Office of the City Representative, and the Office of Arts, Culture, and Creative Economy will cease to exist, although some resources and functions will be retained and shifted to other departments.
- Funding for the Mural Arts Program and Philadelphia Museum of Art will be reduced. These organizations have demonstrated outside fundraising capacity.



Affordable Housing & Homelessness Prevention/Assistance

- With Philadelphians losing their jobs or seeing reduced income, housing stability in Philadelphia is expected to become more fragile in the coming months. In recognition of this, federal legislation approved funding for affordable housing and homelessness prevention/assistance which will flow to Philadelphia. This confirmed federal funding will enable the City to eliminate General Fund dollars for planned launch of PHLRentAssist through the Department of Planning & Development and reduce funding for the Office of Homeless Services. This allows funds to be reallocated to core City services not receiving federal funds. Using local and federal funding, we will prioritize keeping Philadelphians in their homes by focusing on basic systems repairs, preventing mortgage foreclosure, and support for renters.



Economic & Workforce Development

- The federal government has allocated approximately ten times the amount of money to businesses through loans, grants and tax cuts than it has to state and local governments. While the need to support Philadelphia businesses through this recession and encourage an inclusive recovery is obvious, the availability of federal relief dollars enables a reduction in funding for the Commerce Department. There will be reduced support for some partner organizations, reduced funds for international business attraction and storefront improvement, and planned office renovations and new staff will not occur. The Quality Jobs grant and forgivable loan program has been repositioned as a small business relief and recovery program and commercial corridor cleaning efforts will continue as originally proposed.
- The Office of Workforce Development will cease to exist, with some resources and functions transferred to the Commerce Department as part of their new strategy for economic and workforce development.



Government Administration

- The City will continue the local business purchasing initiative to improve contracting opportunities for Local Business Entities (LBEs) and Minority-, Women-, and Disabled-owned Business Entities (MWDSBEs).
- The City will eliminate internships, hiring and training programs for specialized populations, and certain professional development programs.
- Planned hiring to support the ongoing transition to a new payroll system, OnePhilly, will be dramatically reduced.
- The City will reorganize the medical evaluation process to focus only on new hires, uniform promotions and drug and alcohol screening. Ancillary services involving support to the Police Department for facial hair monitoring and return-to-work evaluations will be discontinued.
- The City will reduce IT support and projects, including delaying the planned replacement of the Capital Budget System, delaying purchase of Police and Fire radios, and aerial imagery and geodata.
- The City will reduce funding for outside legal counsel.

For a department-by-department chart of revised General Fund spending levels for FY21 compared to the original FY21 proposal and FY20 adopted budget, please see the appendix.

THE CITY'S CAPITAL BUDGET & PROGRAM FY21-26



The fiscal impacts of COVID-19 have necessitated a revised FY21 Capital Budget Proposal with a reduction in spending compared to the original proposal, to relieve pressure on the Operating Budget for debt service. Originally \$171 million in new, tax-supported investment, the revised FY21 Capital Budget includes \$128 million in new general obligation support and leverages outside revenue sources and carryforward funds from prior years. For the remaining years of the Capital Program, FY22-26, we maintain the originally proposed level of funding.

The revised FY21 Capital Budget prioritizes:

- ▲ **Public Health and Public Safety**, with limited changes to Police, Fire and Prisons funding and no change to the funding for Public Health.
- ▲ **Maintaining City-Operated Facilities**, especially as there will be no closures to City Rec Centers, Libraries or Health Centers.
- ▲ **Projects already underway** or with vendors selected preferred over new starts.
- ▲ **Projects without alternative funding sources**, either from carryforward funds or outside sources.

REVISED FY21 TAX-SUPPORTED (GO) CAPITAL BUDGET



Sanitation & Transportation - \$50.3M

- Streets - \$45.6 million paving, an ADA consultant, and existing facilities and infrastructure
- SEPTA - \$4.7 required local match



Government Administration - \$28.9M

- Fleet - \$6.7 million for vehicle purchases and existing facilities
- OIT - \$11.5 million for City/Department applications and network infrastructure
- Public Property - \$10.7 million for existing facilities



Public Safety - \$25.9M

- Police - \$21.25 million for PD22, PD15 and existing facilities
- Fire - \$4 million for existing facilities
- Prisons - \$650,000 for existing facilities



City Facilities - \$11.4M

- Managing Director - \$500,000 for Bethel Burial Ground
- Health - \$600,000 for existing facilities
- Homeless Services - \$1 million for existing facilities
- Zoo - \$1 million for existing facilities
- Finance - \$3.05 for City Council and Mayoral Improvements to Existing Facilities
- Parks & Recreation - \$5.5 million for Life Safety, City Council Improvements to Existing Facilities, and Trees



Economic Development - \$11.5M

- Commerce - \$11.5 million for economic development and waterfront projects

FY21 DEPARTMENT FUNDING LEVELS

Department Name	FY 2019	FY 2020	FY 2021	FY 2021	\$ Difference	% Difference
	Adopted Budget	Adopted Budget	Proposed Budget	Revised Budget	Original to Revised	Original to Revised
Art Museum	2,550,000	2,550,000	2,550,000	2,040,000	(510,000)	80%
Atwater Kent Museum	250,000	-	-	-	-	
Auditing	8,893,008	9,384,550	9,974,550	9,554,751	(419,799)	96%
Board of Ethics	1,074,792	1,101,630	1,101,630	950,218	(151,412)	86%
Board of Revision of Taxes	1,046,903	1,060,791	1,060,791	1,040,543	(20,248)	98%
City Commissioners	10,351,881	12,216,911	22,465,755	12,229,691	(10,236,064)	54%
City Council	17,225,693	17,927,973	18,277,973	17,277,973	(1,000,000)	95%
City Representative	1,158,249	1,249,695	1,357,177	-	(1,357,177)	0%
City Treasurer	1,692,315	1,483,167	1,693,934	1,581,875	(112,059)	93%
Civil Service Comm - Provision for Future Labor Obligations	16,447,372	-	40,000,000	6,716,949	(33,283,051)	17%
Civil Service Commission	198,056	204,935	204,935	207,742	2,807	101%
Commerce	6,013,658	9,851,361	9,595,966	1,451,358	(8,144,608)	15%
Commerce - Convention Center Subsidy	15,000,000	15,000,000	15,000,000	15,000,000	-	100%
Commerce - Economic Stimulus	2,397,004	7,671,624	1,171,624	4,000,000	2,828,376	341%
District Attorney	41,792,293	38,908,536	41,408,536	33,335,098	(8,073,438)	81%
Finance	23,790,260	45,227,334	40,069,932	18,391,114	(21,678,818)	46%
Finance - Community College Subsidy	32,409,207	33,759,207	54,998,018	44,110,159	(10,387,859)	81%
Finance - Employee Benefits	1,360,238,207	1,411,963,002	1,430,746,607	1,382,872,245	(47,874,362)	97%
Finance - Hero Awards	25,000	25,000	25,000	25,000	-	100%
Finance - Indemnities	48,780,000	49,246,000	50,320,000	49,246,000	(1,074,000)	98%
Finance - Recession/Federal Reserve	54,573,000	55,108,000	56,705,000	50,000,000	(6,705,000)	88%
Finance - Refunds	250,000	250,000	250,000	250,000	-	100%
Finance - School District Contribution	180,870,541	222,456,410	267,578,558	252,578,558	(15,000,000)	94%
Finance - Witness Fees	171,518	171,518	171,518	171,518	-	100%
Finance-Budget Stabilization	-	34,276,000	36,528,000	-	(36,528,000)	0%
Finance-Reg #32	2,650,000	2,650,000	2,650,000	2,650,000	-	100%
Fire	277,613,180	298,549,278	306,645,312	320,815,508	14,170,196	105%
First Judicial District	109,556,573	115,503,975	117,267,032	116,036,029	(1,231,003)	99%
Fleet Management	49,062,057	50,114,034	51,341,478	46,554,608	(4,786,870)	91%
Fleet Management - Vehicle Lease/Purchases	14,797,739	17,286,549	14,797,739	9,797,739	(5,000,000)	66%
Free Library	41,286,517	45,760,383	48,560,590	39,293,199	(9,267,391)	81%
Human Relations Commission	2,202,336	2,386,402	2,545,089	2,420,200	(124,889)	95%
Human Services	112,073,598	118,965,013	178,918,509	162,105,765	(16,812,744)	91%
L&I: Board of Building Standards	75,419	80,366	80,366	82,018	1,652	102%
L&I: Board of L+I Review	172,720	173,870	173,870	174,980	1,110	101%
Labor	1,746,946	2,454,828	3,124,241	2,772,104	(352,137)	89%
Law	15,835,164	16,085,045	16,306,786	14,513,482	(1,793,304)	89%
Licenses & Inspections	37,507,876	41,282,551	41,679,445	37,718,816	(3,960,629)	90%
Managing Director	46,633,137	55,280,720	66,751,494	52,034,792	(14,716,702)	78%
Managing Director - Legal Services	50,375,841	50,938,541	50,938,541	48,904,181	(2,034,360)	96%
Mayor	5,316,168	6,113,633	6,824,786	6,333,592	(491,194)	93%
Mayor - Office of Chief Administrative Officer	6,619,329	7,438,265	7,652,794	6,322,355	(1,330,439)	83%
Mayor - Scholarships	200,000	200,000	200,000	100,000	(100,000)	50%
Mayor's Office of Community Empowerment and Opportunity	90,000	90,000	90,000	45,000	(45,000)	50%
Mural Arts Program	2,034,016	2,499,602	2,510,184	2,004,562	(505,622)	80%
Office of Arts and Culture and the Creative Economy	4,172,855	4,098,002	4,169,130	-	(4,169,130)	0%
Office of Behavioral Health and Intellectual disabilities	14,202,289	15,895,444	15,701,323	15,476,560	(224,763)	99%
Office of Children and Families	24,949,452	45,350,014	442,000	442,000	-	100%
Office of Homeless Services	52,761,498	59,945,719	60,802,045	47,984,241	(12,817,804)	79%
Office of Human Resources	6,343,869	6,874,287	6,885,524	5,605,339	(1,280,185)	81%
Office of Innovation and Technology	65,491,927	71,198,539	85,035,059	75,772,886	(9,262,173)	89%
Office of Innovation and Technology - 911	35,380,008	41,235,086	23,564,955	53,564,955	30,000,000	227%
Office of Inspector General	1,636,311	1,680,441	1,742,423	1,450,681	(291,742)	83%
Office of Property Assessment	14,216,425	17,318,408	17,627,682	16,060,395	(1,567,287)	91%
Office of Sustainability	949,327	1,213,258	2,466,304	1,202,990	(1,263,314)	49%
Parks and Recreation	66,062,181	65,058,055	65,823,438	53,044,397	(12,779,041)	81%
Planning & Development	12,811,669	11,810,746	15,691,664	7,625,987	(8,065,677)	49%
Police	709,492,944	741,165,097	746,337,802	760,296,663	13,958,861	102%
Prisons	249,371,806	238,183,523	253,183,523	217,202,744	(35,980,779)	86%
Procurement	4,938,442	5,674,563	5,104,227	4,744,736	(359,491)	93%
Public Health	156,633,875	160,572,140	167,232,629	158,975,093	(8,257,536)	95%
Public Property	67,881,546	68,691,597	75,723,688	70,185,532	(5,538,156)	93%
Public Property - SEPTA Subsidy	84,608,000	87,556,000	88,955,000	84,608,000	(4,347,000)	95%
Public Property - Space Rentals	22,457,948	26,278,677	29,555,004	25,567,715	(3,987,289)	87%
Public Property - Utilities	25,008,269	27,393,339	25,447,623	25,447,623	-	100%
Records	4,768,507	4,910,278	4,942,152	3,966,955	(975,197)	80%
Register of Wills	4,438,881	4,551,645	4,653,645	4,221,429	(432,216)	91%
Revenue	30,707,541	32,879,233	32,885,858	29,024,068	(3,861,790)	88%
Sheriff	26,150,422	27,046,961	27,046,961	26,769,152	(277,809)	99%
Sinking Fund Commission (Debt Service)	295,032,504	296,705,317	283,244,931	280,844,931	(2,400,000)	99%
Streets	102,490,485	108,692,919	118,506,070	100,027,626	(18,478,444)	84%
Streets-Disposal	39,490,785	48,340,013	51,462,580	51,462,580	-	100%
Total	4,725,497,339	5,025,266,000	5,236,047,000	4,895,285,000	(340,762,000)	93%

GENERAL FUND SUMMARY TABLES

CITY OF PHILADELPHIA
GENERAL FUND
FY 2021-2025 FIVE YEAR FINANCIAL PLAN
SUMMARY BY CLASS

Expenditure Class	UNAUDITED FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	1,749,789,358	1,820,084,499	1,878,805,625	1,806,836,642	1,822,812,611	1,942,210,472	1,945,207,111	1,946,064,663
Class 100 - Benefits	1,371,066,396	1,411,963,002	1,408,186,614	1,382,872,245	1,438,023,441	1,501,538,416	1,556,853,380	1,614,162,599
Class 200 - Contracts / Leases	915,528,453	1,001,324,495	1,043,333,435	951,462,228	959,907,910	1,088,561,716	1,092,355,994	1,099,621,892
Class 300/400 - Supplies, Equipment	113,266,308	123,681,775	166,576,179	117,930,049	98,158,359	127,353,399	122,343,420	114,341,379
Class 500 - Indemnities / Contributions	279,769,358	322,432,210	341,732,210	350,587,166	371,279,725	398,023,336	405,416,910	405,314,612
Class 700 - Debt Service	159,786,966	187,482,819	187,482,819	181,589,117	204,731,919	218,735,144	242,239,863	255,616,857
Class 800 - Payments to Other Funds	183,181,730	103,189,100	108,189,100	47,290,504	55,849,504	60,256,504	109,132,504	108,749,504
Class 900 - Advances / Misc. Payments	0	55,108,100	18,403,100	56,717,049	101,878,100	81,878,100	96,878,100	96,878,100
Total	4,772,388,569	5,025,266,000	5,152,709,082	4,895,285,000	5,052,641,569	5,418,557,087	5,570,427,282	5,640,749,606

**CITY OF PHILADELPHIA
GENERAL FUND
FY 2021-2025 FIVE YEAR FINANCIAL PLAN
SUMMARY BY DEPARTMENT**

Department Name	FY 2019 Prelim Actual	FY 2020 Budget	FY 20 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Art Museum	2,550,000	2,550,000	2,550,000	2,040,000	2,040,000	2,550,000	2,550,000	2,550,000
Atwater Kent Museum	250,000	0	0	0	0	0	0	0
Auditing	9,051,422	9,384,550	10,034,966	9,554,751	9,554,751	10,126,565	10,126,565	10,126,565
Board of Ethics	925,638	1,101,630	1,104,071	950,218	975,196	1,105,764	1,105,764	1,105,764
Board of Revision of Taxes	978,352	1,060,791	1,060,791	1,040,543	1,050,791	1,060,791	1,060,791	1,060,791
City Commissioners	16,486,919	12,216,911	12,219,887	12,229,691	12,048,691	22,297,535	14,602,649	14,602,649
City Council	16,537,331	17,927,973	18,677,973	17,277,973	17,277,973	18,277,973	18,277,973	18,277,973
City Representative	1,034,100	1,249,695	1,284,721	0	0	0	0	0
City Treasurer	1,652,411	1,483,167	1,514,291	1,581,875	1,608,780	1,709,680	1,709,680	1,709,680
Civil Service Commission	198,497	204,935	205,336	207,742	207,742	207,742	207,742	207,742
Civil Service Comm - Provision for Future Labor Obligations	0	0	0	6,716,949	31,878,000	51,878,000	71,878,000	71,878,000
Commerce	7,340,303	9,851,361	10,287,560	1,451,358	1,451,358	1,451,358	1,451,358	1,451,358
Commerce - Convention Center Subsidy	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Commerce - Economic Stimulus	21,242,883	7,671,624	7,671,624	4,000,000	4,000,000	14,000,000	14,000,000	14,000,000
District Attorney	42,281,095	38,908,536	42,129,989	33,335,098	33,335,098	41,616,805	41,616,805	41,616,805
Finance	158,383,010	45,227,334	50,889,899	18,391,114	27,739,993	32,789,269	39,786,011	38,631,127
Finance-Reg #32	2,413,758	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000
Finance-Budget Stabilization	0	34,276,000	34,276,000	0	0	0	39,711,000	40,585,000
Finance - Recession/Federal Reserve	0	55,108,000	18,403,000	50,000,000	70,000,000	30,000,000	25,000,000	25,000,000
Finance - Community College Subsidy	32,409,207	33,759,207	36,059,207	44,110,159	48,128,075	50,106,653	50,860,996	50,758,698
Finance - Employee Benefits	1,371,066,396	1,411,963,002	1,408,186,614	1,382,872,245	1,438,023,441	1,501,538,416	1,556,853,380	1,614,162,599
Finance - Hero Awards	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Finance - Indemnities	0	49,246,000	49,246,000	49,246,000	49,246,000	50,320,000	50,320,000	50,320,000
Finance - Refunds	18,667	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Finance - School District Contribution	180,870,541	222,456,410	222,456,410	252,578,558	269,953,201	282,052,590	288,191,821	288,191,821
Finance - Witness Fees	98,988	171,518	171,518	171,518	171,518	171,518	171,518	171,518
Fire	309,671,593	298,549,278	314,995,553	320,815,508	325,115,995	351,622,633	353,793,359	354,321,221
First Judicial District	113,236,838	115,503,975	116,322,633	116,036,029	116,036,029	117,799,086	117,799,086	117,799,086
Fleet Management	47,005,990	50,114,034	50,133,360	46,554,608	46,619,833	51,503,459	51,503,459	51,503,459
Fleet Management - Vehicle Lease/Purchases	17,297,617	17,286,549	17,286,549	9,797,739	9,797,739	14,797,739	14,797,739	14,797,739
Free Library	42,596,496	45,760,383	45,981,774	39,293,199	39,346,539	49,071,835	49,079,955	49,079,955
Human Relations Commission	2,127,256	2,386,402	2,420,426	2,420,200	2,429,090	2,587,777	2,587,777	2,587,777
Human Services	107,447,455	118,965,013	119,631,744	162,105,765	169,299,164	190,679,992	189,215,982	189,215,982
Labor	1,769,531	2,454,828	2,510,841	2,772,104	2,609,417	3,021,841	3,021,841	3,021,841
Law	15,462,819	16,085,045	16,360,043	14,513,482	14,802,718	16,513,482	16,563,482	16,563,482
Licenses & Inspections	38,311,706	41,282,551	42,223,989	37,718,816	37,371,053	40,882,748	40,882,748	40,882,748
L&I: Board of Building Standards	83,562	80,366	80,602	82,018	82,018	82,018	82,018	82,018
L&I: Board of L+I Review	139,997	173,870	174,729	174,980	174,980	174,980	174,980	174,980
Managing Director	45,304,925	55,280,720	161,018,172	52,034,792	54,284,903	69,193,535	69,057,257	69,094,602
Managing Director - Legal Services	51,574,391	50,938,541	50,938,541	48,904,181	48,904,181	50,938,541	50,938,541	50,938,541
Mayor	5,435,738	6,113,633	6,298,286	6,333,592	6,450,201	7,129,736	7,079,736	7,079,736
Mayor - Scholarships	181,000	200,000	200,000	100,000	100,000	200,000	200,000	200,000
Mayor - Office of Chief Administrative Officer	5,996,422	7,438,265	7,510,538	6,322,355	5,925,587	7,136,252	7,136,252	7,136,252

**CITY OF PHILADELPHIA
GENERAL FUND
FY 2021-2025 FIVE YEAR FINANCIAL PLAN
SUMMARY BY DEPARTMENT**

Summary by Department

Department Name	FY 2019 Prelim Actual	FY 2020 Budget	FY 20 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Office of Children and Families	26,141,449	45,350,014	45,350,014	442,000	442,000	442,000	442,000	442,000
Mayor's Office of Community Empowerment and Opportunity	88,250	90,000	90,000	45,000	45,000	90,000	90,000	90,000
Mural Arts Program	2,367,227	2,499,602	2,545,184	2,004,562	2,012,179	2,510,184	2,510,184	2,510,184
Office of Arts and Culture and the Creative Economy	4,310,450	4,098,002	4,419,130	0	0	0	0	0
Office of Behavioral Health and Intellectual disAbilities	17,115,534	15,895,444	15,916,345	15,476,560	15,491,738	15,491,738	15,491,738	15,491,738
Office of Homeless Services	56,769,589	59,945,719	60,869,901	47,984,241	46,485,517	60,052,790	59,670,070	59,670,070
Office of Human Resources	5,695,053	6,874,287	6,909,801	5,605,339	5,547,398	6,884,461	6,964,461	6,964,461
Office of Innovation and Technology	65,709,411	71,198,539	76,019,361	75,772,886	77,724,350	89,574,965	88,974,388	89,013,369
Office of Innovation and Technology - 911	12,895,463	41,235,086	41,235,086	53,564,955	24,643,267	24,643,267	24,643,267	24,643,267
Office of Inspector General	1,513,853	1,680,441	1,742,423	1,450,681	1,482,423	1,742,423	1,742,423	1,742,423
Office of Property Assessment	13,934,797	17,318,408	17,430,824	16,060,395	15,812,804	17,475,572	17,475,572	17,475,572
Office of Sustainability	955,678	1,213,258	1,467,804	1,202,990	1,245,758	2,498,804	2,498,804	2,498,804
Parks and Recreation	67,144,275	65,058,055	65,589,963	53,044,397	53,399,550	67,194,362	67,054,362	67,054,362
Planning & Development	12,481,691	11,810,746	16,843,617	7,625,987	7,634,632	15,725,300	15,725,300	15,725,300
Police	727,904,939	741,165,097	748,592,048	760,296,663	760,468,708	765,467,791	766,034,335	766,443,703
Prisons	237,042,656	238,183,523	252,286,023	217,202,744	216,238,486	252,494,673	252,494,673	252,494,673
Procurement	5,025,883	5,674,563	5,718,291	4,744,736	4,758,839	5,133,376	5,133,376	5,133,376
Public Health	142,683,666	160,572,140	154,382,153	158,975,093	154,518,187	163,258,715	163,296,519	163,335,381
Public Property	71,552,535	68,691,597	74,321,670	70,185,532	72,505,843	80,396,552	82,410,962	82,480,394
Public Property - SEPTA Subsidy	84,608,000	87,556,000	86,356,000	84,608,000	91,629,000	94,816,000	98,117,000	101,532,000
Public Property - Space Rentals	20,912,273	26,278,677	26,278,677	25,567,715	25,473,164	29,557,712	30,230,784	31,075,653
Public Property - Utilities	25,108,810	27,393,339	27,393,339	25,447,623	26,304,495	27,242,881	28,160,163	29,108,406
Records	4,381,749	4,910,278	4,952,485	3,966,955	3,976,002	4,964,432	4,964,432	4,964,432
Register of Wills	4,369,231	4,551,645	4,678,756	4,221,429	4,221,429	4,645,520	4,645,520	4,645,520
Revenue	31,623,367	32,879,233	33,018,455	29,024,068	29,140,470	33,098,632	33,098,632	33,098,632
Sheriff	29,153,258	27,046,961	27,245,365	26,769,152	26,769,152	27,665,691	27,665,691	27,665,691
Sinking Fund Commission (Debt Service)	256,995,453	296,705,317	296,705,317	280,844,931	313,442,977	343,190,194	367,467,090	380,653,377
Streets-Disposal	47,536,717	48,340,013	48,340,013	51,462,580	52,270,378	53,503,636	55,195,419	56,954,817
Streets	111,934,458	108,692,919	105,568,400	100,027,626	102,992,768	124,274,103	126,908,852	119,029,492
Total	4,772,388,569	5,025,266,000	5,152,709,082	4,895,285,000	5,052,641,569	5,418,557,087	5,570,427,282	5,640,749,606

**CITY OF PHILADELPHIA
GENERAL FUND
FY 2021-2025 FIVE YEAR FINANCIAL PLAN
MAJOR TAXES (\$ IN MILLIONS) WITH PERCENTAGE CHANGE FROM PREVIOUS
YEARS**

Tax	Actual FY19	Projected FY20	Projected FY21	Projected FY22	Projected FY23	Projected FY24	Projected FY25
Wage & Net Profits - Current & Prior	1,617.7	1,647.8	1,556.4	1,701.7	1,816.3	1,882.8	1,945.7
% change from prior year	n.a.	1.9%	-5.5%	9.3%	6.7%	3.7%	3.3%
Real Property - Current & Prior	696.6	691.5	684.3	731.7	765.4	797.4	829.5
% change from prior year	n.a.	-0.7%	-1.0%	6.9%	4.6%	4.2%	4.0%
Business Income & Receipts - Current & Prior	540.9	514.0	464.3	605.9	631.1	653.1	676.6
% change from prior year	n.a.	-5.0%	-9.7%	30.5%	4.2%	3.5%	3.6%
Sales	224.2	226.7	205.0	231.6	249.0	261.7	274.1
% change from prior year	n.a.	1.1%	-9.6%	13.0%	7.5%	5.1%	4.7%
Real Property Transfer	328.4	344.5	321.8	331.1	344.9	357.6	371.1
% change from prior year	n.a.	4.9%	-6.6%	2.9%	4.2%	3.7%	3.8%
Parking	99.3	84.7	102.0	123.0	127.0	130.5	134.2
% change from prior year	n.a.	-14.7%	20.4%	20.6%	3.3%	2.8%	2.8%
Other Taxes	30.8	23.2	21.0	30.7	31.8	32.7	33.6
% change from prior year	n.a.	-24.7%	-9.5%	46.2%	3.6%	2.8%	2.8%
Philadelphia Beverage	76.9	65.8	72.6	71.9	71.2	70.4	69.7
% change from prior year	n.a.	-14.4%	10.3%	-1.0%	-1.0%	-1.1%	-1.0%
Total Taxes	3,614.8	3,598.2	3,427.4	3,827.6	4,036.7	4,186.2	4,334.5
% Change from prior year	6.3%	-0.5%	-4.7%	11.7%	5.5%	3.7%	3.5%

Note: Wage & Net Profits Taxes include a non-resident rate increase in FY21 and the resumption of rate decreases in FY24. Wage tax does not include the PICA portion. Business Income & Receipts Tax rate reductions will be paused in FY21 and then restarted in FY24. Parking Tax includes the rate increase from 22.5% to 27% effective July 1, 2020.

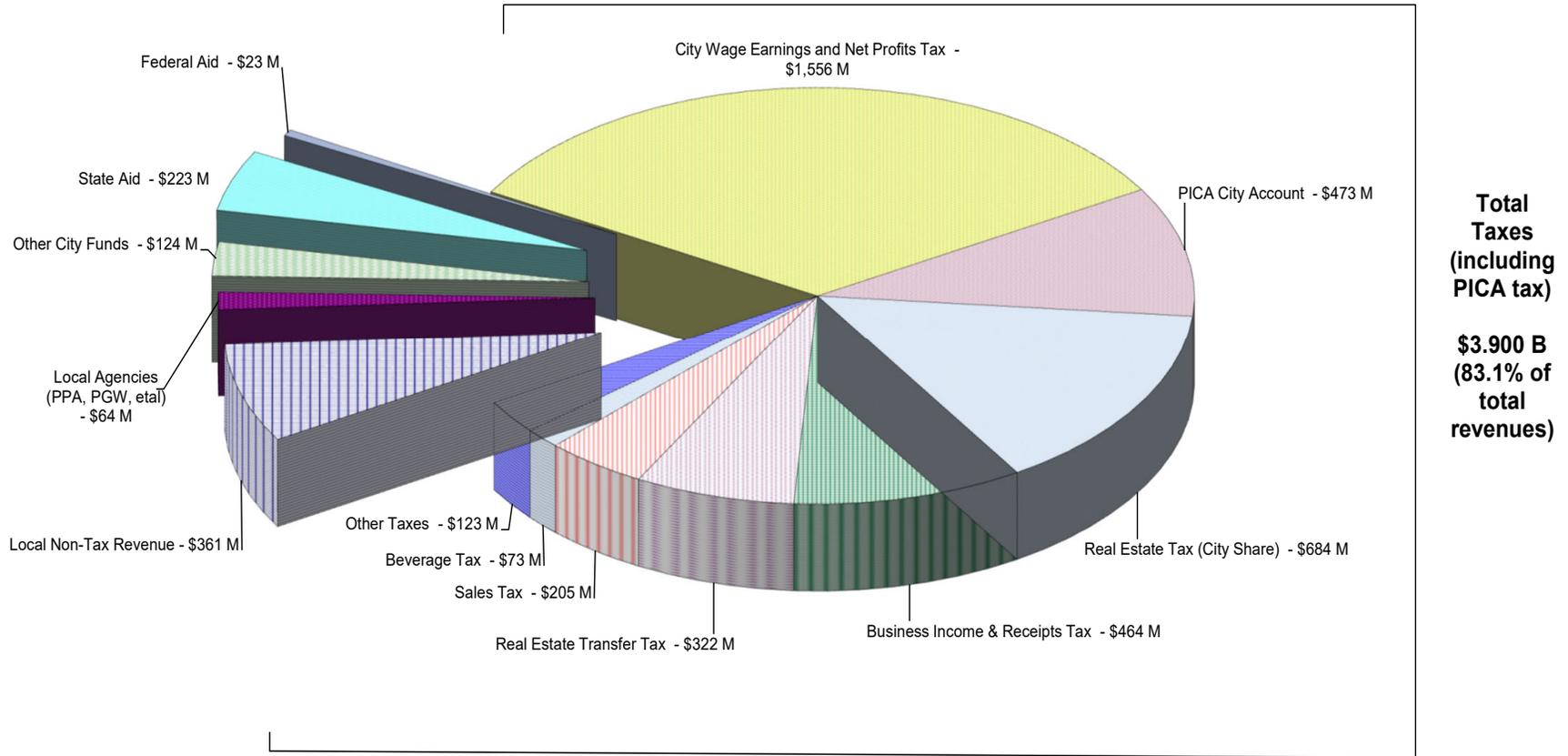
**CITY OF PHILADELPHIA
GENERAL FUND
FY 2021-2025 FIVE YEAR FINANCIAL PLAN
ESTIMATED FRINGE BENEFIT ALLOCATION**

Expenditure Category	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Estimate	FY 23 Estimate	FY 24 Estimate	FY 25 Estimate
Unemployment Comp.	2,874,875	4,080,260	4,080,260	4,080,260	4,080,260	4,080,260	4,080,260	4,080,260
Employee Disability	63,572,955	69,844,607	70,600,000	74,028,253	77,622,977	81,392,257	85,344,568	89,488,799
Pension	590,415,269	584,663,838	580,863,172	587,780,712	598,225,860	617,846,580	635,274,396	653,031,972
Pension Obligation Bonds	109,793,658	110,158,479	109,794,742	109,794,742	109,794,742	109,794,742	109,794,742	109,794,742
FICA	81,838,789	84,546,988	84,546,988	84,812,912	85,562,824	91,167,360	91,308,022	91,348,275
Health / Medical	457,038,668	489,978,550	489,978,550	464,248,358	491,317,923	517,101,905	544,585,485	573,731,556
Group Life	7,034,330	8,465,202	8,665,000	8,850,000	8,850,000	8,850,000	8,850,000	8,850,000
Group Legal	5,427,259	5,049,842	5,049,842	5,535,000	5,535,000	5,535,000	5,535,000	5,535,000
Tool Allowance	108,675	146,267	146,267	150,000	150,000	150,000	150,000	150,000
Flex Cash Payments	623,539	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Pension Relief - Sales Tax	52,099,331	53,928,969	53,361,793	42,492,008	55,783,855	64,520,312	70,830,907	77,051,995
Pension - Plan 10	239,048	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Total	1,371,066,396	1,411,963,002	1,408,186,614	1,382,872,245	1,438,023,441	1,501,538,416	1,556,853,380	1,614,162,599

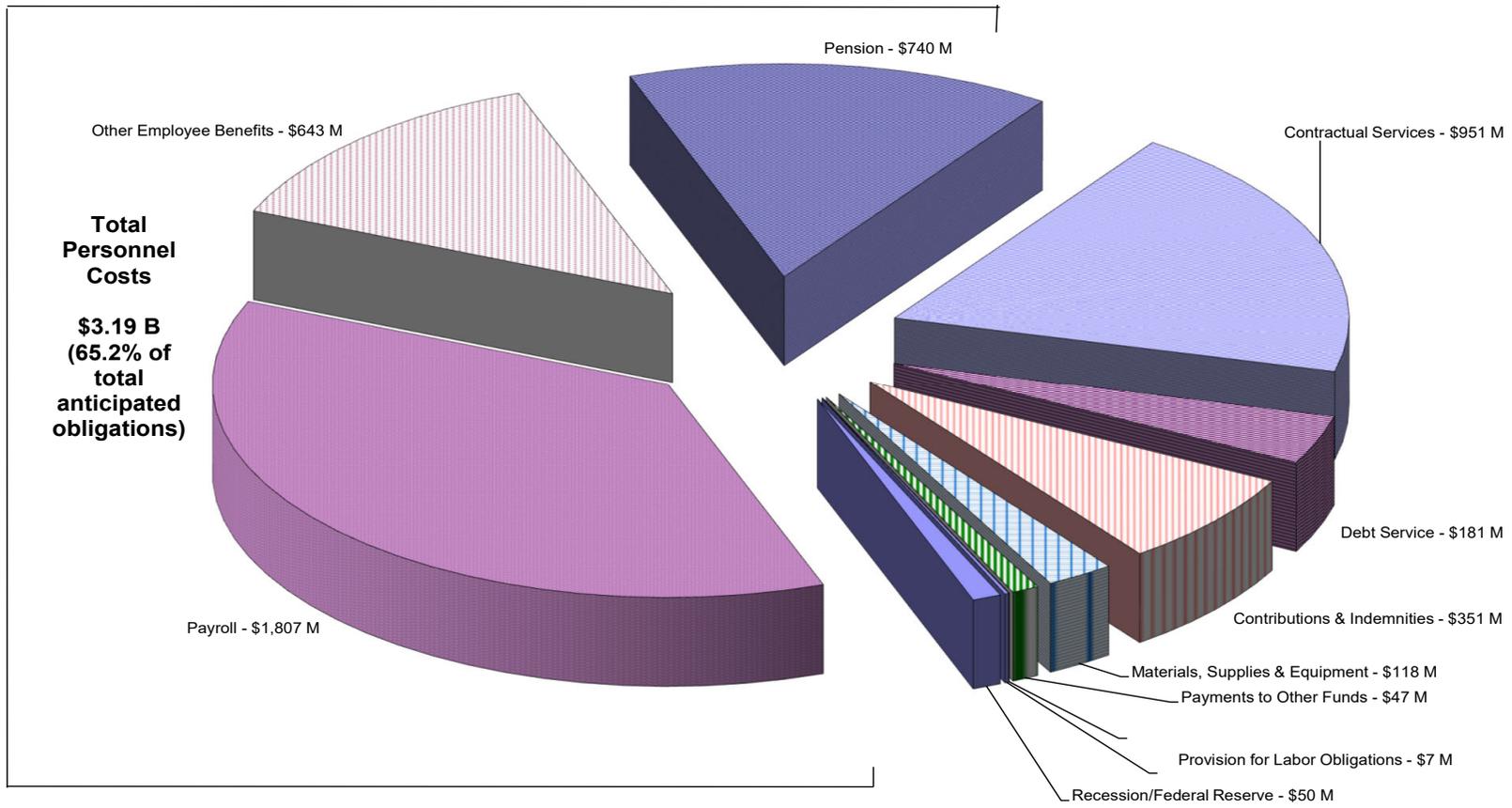
REVENUES AND EXPENDITURES

City of Philadelphia As Adopted Five Year Financial Plan FY2021-2025		SUMMARY OF OPERATIONS FISCAL YEARS 2019 TO 2025 (Amounts in Thousands)						
FUND								
General								
NO.	ITEM	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
OPERATIONS OF FISCAL YEAR								
<u>REVENUES</u>								
1	Taxes	3,614,840	3,598,165	3,427,381	3,827,572	4,036,694	4,186,207	4,334,496
2	Locally Generated Non-Tax Revenues	349,062	364,087	360,509	362,508	390,764	427,717	372,203
3	Revenue from Other Governments	311,146	389,288	310,026	311,108	312,158	314,159	315,274
4	Other Govts. - PICA City Account (1)	493,552	500,200	472,949	523,846	573,177	618,341	641,491
5	Sub-Total Other Governments	804,698	889,488	782,975	834,954	885,335	932,500	956,765
6	Revenue from Other Funds of City	51,677	87,276	124,408	60,572	62,115	62,601	63,111
7	Total - Revenue	4,820,277	4,939,016	4,695,273	5,085,606	5,374,908	5,609,025	5,726,575
8	Other	0	0	0	0	0	0	0
9	Total Revenue and Other Sources	4,820,277	4,939,016	4,695,273	5,085,606	5,374,908	5,609,025	5,726,575
<u>OBLIGATIONS/APPROPRIATIONS</u>								
10	Personal Services	1,749,789	1,878,806	1,806,837	1,822,813	1,942,209	1,945,207	1,946,065
11	Personal Services-Pensions	700,450	690,958	697,875	708,321	727,941	745,369	763,127
12	Personal Services-Pensions - Sales Tax	52,099	53,362	42,492	55,784	64,520	70,831	77,052
13	Personal Services-Other Employee Benefits	618,517	663,867	642,505	673,918	709,077	740,653	773,984
14	Sub-Total Employee Compensation	3,120,855	3,286,993	3,189,709	3,260,836	3,443,747	3,502,060	3,560,228
15	Purchase of Services	915,529	1,043,333	951,462	959,908	1,088,562	1,092,356	1,099,622
16	Materials, Supplies and Equipment	113,267	166,576	117,930	98,158	127,353	122,343	114,340
17	Contributions, Indemnities, and Taxes	279,769	341,732	350,587	371,280	398,023	405,417	405,315
18	Debt Service	159,787	187,483	181,589	204,733	218,735	242,240	255,617
19	Payments to Other Funds	183,182	73,913	47,291	55,850	60,257	69,422	68,165
20	Advances & Misc. Pmts. Incl. Labor Reserve	0	0	6,717	31,878	51,878	71,878	71,878
21	Adv & Misc. Pmts.-Federal/Recession Reserve	0	18,403	50,000	70,000	30,000	25,000	25,000
22	Sub-Total	4,772,389	5,118,433	4,895,285	5,052,643	5,418,555	5,530,716	5,600,165
23	Payment to Budget Stabilization Reserve Fund	0	34,276	0	0	0	39,711	40,585
24	Total - Obligations	4,772,389	5,152,709	4,895,285	5,052,643	5,418,555	5,570,427	5,640,750
25	Oper. Surplus (Deficit) for Fiscal Year	47,888	(213,693)	(200,012)	32,963	(43,647)	38,598	85,825
Prior Year Adjustments:								
26	Revenue Adjustments	0	0	0	0	0	0	0
27	Other Adjustments	22,009	43,019	19,500	19,500	19,500	19,500	19,500
28	Total Prior Year Adjustments	22,009	43,019	19,500	19,500	19,500	19,500	19,500
29	Adjusted Oper. Surplus/ (Deficit)	69,897	(170,674)	(180,512)	52,463	(24,147)	58,098	105,325
<u>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</u>								
30	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year	368,783	438,680	268,006	87,494	139,957	115,810	173,908
31	Fund Balance Available for Appropriation June 30	438,680	268,006	87,494	139,957	115,810	173,908	279,233

**CITY OF PHILADELPHIA
FISCAL YEAR 2021 ESTIMATED REVENUES
GENERAL FUND
TOTAL AMOUNT OF FUNDS: \$4.695 BILLION**



**CITY OF PHILADELPHIA
 FISCAL YEAR 2021 OBLIGATIONS
 BY TYPE OF EXPENDITURE
 GENERAL FUND
 TOTAL AMOUNT OF FUNDS: \$4.895 BILLION**



City of Philadelphia
Fiscal Year 2021 Proposed All Funds Operating Budget

Department	Acute Care Hospital Assessment Fund	Aviation Fund	Budget Stabilization Fund	Car Rental Tax Fund	Community Development Fund	County Liquid Fuels Tax Fund	General Fund	Grants Revenue Fund	HealthChoices Behavioral Health Fund	Hotel Room Rental Tax Fund	Housing Trust Fund	Special Gasoline Tax Fund	Water Fund	Water Residual Fund	Total
Art Museum							2,040,000								2,040,000
Atwater Kent Museum							0								0
Auditing							9,554,751	600,000							10,154,751
Board of Ethics							950,218								950,218
Board of Revision of Taxes							1,040,543								1,040,543
City Commissioners							12,229,691	2,765,000							14,994,691
City Council							17,277,973	205,300							17,483,273
City Representative							0								0
City Treasurer							1,581,875								1,581,875
Civil Service Commission							207,742								207,742
Civil Service Commission - Provision for Labor							6,716,949								6,716,949
Commerce		163,234,800			11,152,625		1,451,358	10,175,000		56,623,000					242,636,783
Commerce - Convention Center Subsidy							15,000,000								15,000,000
Commerce - Economic Stimulus							4,000,000								4,000,000
District Attorney							33,335,098	16,829,540							50,164,638
Finance	75,000	3,146,000					18,391,114								21,612,114
Finance - Budget Stabilization			34,276,000				0								34,276,000
Finance - Community College Subsidy							44,110,159								44,110,159
Finance - Employee Benefits	268,408	68,291,921			4,973,268		1,382,872,245					1,000,000	145,223,196		1,602,629,038
Finance - Hero Awards							25,000								25,000
Finance - Indemnities		2,512,000					49,246,000						7,500,000		59,258,000
Finance - Provision for Other Grants					20,000,000		50,000,000	820,000,710							890,000,710
Finance - Reg#32							2,650,000								2,650,000
Finance - Refunds							250,000								250,000
Finance - School District Contribution							252,578,558								252,578,558
Finance - Witness Fees							171,518								171,518
Fire		8,356,892					320,815,508	31,051,733							360,224,133
First Judicial District							116,036,029	57,295,102							173,331,131
Fleet Management		4,762,067					56,352,347						8,852,239		69,966,653
Free Library							39,293,199	8,423,500							47,716,699
Human Relations Commission							2,420,200								2,420,200
Human Services							162,105,765	633,496,918							795,602,683
Labor							2,772,104								2,772,104
Law		1,285,788			195,573		14,513,482						3,304,069		19,298,912
Licenses & Inspections					490,303		37,718,816								38,209,119
L&I-Board of Building Standards							82,018								82,018
L&I-Board of L & I Review							174,980								174,980
Managing Director							52,034,792	192,427,957					138,550		244,601,299
Managing Director - Legal Services							48,904,181								48,904,181
Mayor							6,333,592	175,000							6,508,592
Mayor - Scholarships							100,000								100,000
Mayor - Office of the Chief Administrative Officer							6,322,355								6,322,355
Mayor - Office of Children and Families							442,000								442,000
Mayor's Office of Community Empowerment and Opportunity							45,000	19,687,603							19,732,603
Mural Arts Program							2,004,562								2,004,562
Office of Arts and Culture & the Creative Economy							0								0
Office of Behavioral Health and Intellectual disAbility							15,476,560	294,453,266	1,300,000,000						1,609,929,826
Office of Homeless Services							47,984,241	58,329,240							106,313,481
Office of Human Resources							5,605,339								5,605,339
Office of Innovation & Technology		2,521,351					129,337,841	48,218,878					31,485,481		211,563,551
Office of Inspector General							1,450,681								1,450,681
Office of Property Assessment							16,060,395								16,060,395
Office of Sustainability		87,873					1,202,990	225,000					93,874		1,609,737
Parks & Recreation							53,044,397	13,225,829							66,270,226
Planning & Development					66,370,231		7,625,987	62,082,437			61,752,000				197,830,655
Police		14,853,214					760,298,683	15,364,778							790,514,655
Prisons							217,202,744								217,202,744
Procurement							4,744,736						110,515		4,855,251
Public Health	318,527,592						158,975,093	190,773,209							668,275,894
Public Property		21,900,000					70,185,532						4,368,565		96,454,097
Public Property - Septa Subsidy							84,608,000								84,608,000
Public Property - Space Rentals							25,567,715								25,567,715
Public Property - Utilities							25,447,623								25,447,623
Records							3,966,955								3,966,955
Register of Wills							4,221,429	200,000							4,421,429
Revenue	45,000						29,024,068	23,000,000					17,527,491		69,596,559
Sheriff							26,769,152								26,769,152
Sinking Fund Commission (Debt Service)		138,778,094		7,000,000			280,844,931						203,122,357		629,745,382
Streets							151,490,206	37,219,000				39,929,000			239,511,206
Water													437,744,905	37,000,000	474,744,905
Water, Sewer & Stormwater Rate Board													799,758		799,758
TOTAL	318,916,000	429,730,000	34,276,000	7,000,000	103,182,000	10,873,000	4,895,285,000	2,536,225,000	1,300,000,000	56,623,000	61,752,000	40,929,000	860,271,000	37,000,000	10,692,062,000

OTHER STATUTORY REQUIREMENTS

CITY OF PHILADELPHIA
 PRINCIPLE GENERAL FUND OBLIGATION GROWTH ASSUMPTIONS
 FY 2021-2025 FIVE YEAR FINANCIAL PLAN

	FY 21	FY 22	FY 23	FY 24	FY 25	
Class 100	Personal Services					
	<i>Civilian Wages - DC#47/NR</i>	0.00%	0.0%	0.0%	0.0%	0.0%
	<i>Civilian Wages - DC#33</i>	0.00%	0.0%	0.0%	0.0%	0.0%
	<i>Civilian Wages - Other</i>	0.00%	0.0%	0.0%	0.0%	0.0%
	<i>Uniform Wages - Local #159</i>	0.00%	0.0%	0.0%	0.0%	0.0%
	<i>Uniform Wages - F.O.P.</i>	0.00%	0.0%	0.0%	0.0%	0.0%
	<i>Uniform Wages - I.A.F.F.</i>	0.00%	0.0%	0.0%	0.0%	0.0%
	Employee Benefits					
	<i>Unemployment Compensation</i>	0.0%	0.0%	0.0%	0.0%	0.0%
	<i>Employee Disability</i>	4.9%	4.9%	4.9%	4.9%	4.9%
	<i>Pension</i>	1.2%	1.8%	3.3%	2.8%	2.8%
	<i>Pension Obligation Bond</i>	0.0%	0.0%	0.0%	0.0%	0.0%
	<i>Pension Relief - Sales Tax</i>	-20.4%	31.3%	15.7%	9.8%	8.8%
	<i>FICA</i>	0.3%	0.9%	6.6%	0.2%	0.0%
	<i>Health/Medical</i>	-5.3%	5.8%	5.2%	5.3%	5.4%
	<i>Group Life</i>	2.1%	0.0%	0.0%	0.0%	0.0%
	<i>Group Legal</i>	9.6%	0.0%	0.0%	0.0%	0.0%
	<i>Tool Allowance</i>	2.6%	0.0%	0.0%	0.0%	0.0%
	<i>Flex Cash Payments</i>	0.0%	0.0%	0.0%	0.0%	0.0%
Class 200	Purchase of Services	0.0%	0.0%	0.0%	0.0%	0.0%
Class 3/400	Materials, Supplies & Equipment	0.0%	0.0%	0.0%	0.0%	0.0%
Class 500	Contributions, Indemnities & Taxes	0.0%	0.0%	0.0%	0.0%	0.0%
Class 700	Debt Service	See Schedule of Long Term Obligations				
Class 800	Payments to Other Funds	0.0%	0.0%	0.0%	0.0%	0.0%
Class 900	Advances & Misc. Payments	0.0%	0.0%	0.0%	0.0%	0.0%

Note 1: The above Personal Services assumptions do not include the amount set aside in the Civil Service Commission budget for potential future labor obligations.

Note 2: Obligation levels in the current plan have been established for most departments and cost centers based upon specific issues concerning desired service levels, management and productivity initiatives underway, anticipated competitive contracting issues, existing and anticipated contractual obligations, and a host of other factors. The growth assumptions set forth above provide only the underlying foundations for the specific proposed obligation levels which have been established for departments in the current plan.

GENERAL FUND FULL-TIME POSITIONS

**City of Philadelphia
Fiscal Year 2021 Operating Budget
FY 2021-2025 Five Year Plan
General Fund Full-Time Positions**

Department	Filled Positions 6/30/19	FY 2020 Adopted Budget	November 2019 Increment	FY 2021 Proposed Budget	FY 2022 Proposed Budget	FY 2023 Proposed Budget	FY 2024 Proposed Budget	FY 2025 Proposed Budget
Auditing	122	135	123	135	135	135	135	135
Board of Ethics	9	12	10	10	10	12	12	12
Board of Revision of Taxes	15	15	15	16	16	16	16	16
City Commissioners	101	105	96	105	105	105	105	105
City Council	194	208	193	208	208	208	208	208
City Representative	9	10	8	0	0	0	0	0
City Treasurer	15	18	16	18	18	19	19	19
Civil Service Commission	2	2	2	2	2	2	2	2
Commerce	51	55	50	18	18	18	18	18
<i>District Attorney Civilian</i>	463	470	516	470	470	470	470	470
<i>District Attorney Uniform</i>	36	43	36	43	43	43	43	43
District Attorney - Total	499	513	552	513	513	513	513	513
Finance	117	124	118	131	130	145	145	144
<i>Fire Civilian</i>	114	170	114	177	177	177	177	177
<i>Fire Uniform</i>	2,437	2,534	2,444	3,191	3,191	3,227	3,227	3,227
Fire - Total	2,551	2,704	2,558	3,368	3,368	3,404	3,404	3,404
First Judicial District	1,868	1,850	1,806	1,878	1,878	1,878	1,878	1,878
Fleet Management	293	310	256	312	312	312	312	312
Free Library	672	737	692	801	801	801	801	801
Human Relations Commission	33	35	33	37	37	40	40	40
Human Services	397	437	370	486	486	494	494	494
Labor	22	30	22	34	34	38	38	38
Law	127	133	118	133	133	133	133	133
Licenses & Inspections	410	470	382	423	423	468	468	468
L&I-Board of Building Standards	1	1	1	1	1	1	1	1
L&I-Board of L & I Review	2	2	2	2	2	2	2	2
Managing Director	307	344	318	279	279	342	342	342
Mayor	54	60	59	63	63	68	68	68
Mayor - Office of the Chief Administrative Officer	54	74	61	68	67	70	70	70
Office of Children and Families	29	47	34	3	3	3	3	3
Mayor's Office of Community Empowerment and Opportunity	0	0	0	0	0	0	0	0
Mural Arts Program	12	12	12	10	10	11	11	11
Office of Arts and Culture	8	8	8	0	0	0	0	0
Intellectual disAbility	21	23	20	20	20	20	20	20
Office of Human Resources	74	88	76	78	78	88	88	88
Office of Innovation & Technology	272	316	287	358	358	358	358	358
Office of Inspector General	19	21	19	18	18	21	21	21
Office of Property Assessment	193	251	194	220	220	250	250	250
Office of Homeless Services	143	160	151	143	143	163	163	163
Office of Sustainability	9	9	9	17	17	17	17	17
Parks & Recreation	655	759	651	747	747	776	776	776
Planning & Development	57	62	58	62	62	63	63	63
<i>Police Civilian</i>	836	868	806	951	959	959	959	959
<i>Police Uniform</i>	6,486	6,575	6,441	6,575	6,575	6,575	6,575	6,575
Police - Total	7,322	7,443	7,247	7,526	7,534	7,534	7,534	7,534
Prisons	2,130	2,160	2,031	2,006	2,006	2,160	2,160	2,160
Procurement	41	50	41	42	42	50	50	50
Public Health	753	839	748	819	819	850	850	850
Public Property	132	149	128	147	153	162	162	162
Records	55	59	53	59	59	59	59	59
Register of Wills	72	70	70	71	71	71	71	71
Revenue	418	458	400	436	436	462	462	462
Sheriff	363	428	369	428	428	428	428	428
Streets	1,873	1,982	1,854	1,903	1,903	2,057	2,057	2,057
TOTAL GENERAL FUND	22,576	23,778	22,321	24,154	24,166	24,827	24,827	24,826

Note 1: The Adopted and Proposed Budget position counts represent the maximum level of positions during the year. Attrition lowers the position count throughout the year.

CASH FLOW REQUIREMENTS

CASH FLOW PROJECTIONS
GENERAL FUND - FY2020

OFFICE OF THE DIRECTOR OF FINANCE

Projection as of March 31, 2020

Amounts in Millions

	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 29	March 31	April 30	May 31	June 30	Total	Accrued	Not Accrued	Estimated Revenues
REVENUES																
Real Estate Tax	8.6	9.3	6.9	7.0	5.2	31.9	64.8	422.6	110.4	13.5	5.9	5.5	691.5			691.5
City, PICA Wage, Earnings, NP	209.7	151.0	168.5	206.3	160.4	166.1	248.3	169.2	195.1	170.1	186.9	163.3	2194.8			2194.8
Tax to PICA	(50.6)	(36.3)	(40.7)	(49.6)	(38.5)	(40.0)	(59.6)	(45.9)	(48.5)	(48.4)	(48.7)	(40.2)	(547.0)			(547.0)
Total Wage, Earnings, Net Profits	159.2	114.7	127.8	156.6	121.8	126.1	188.7	123.3	146.6	121.7	138.2	123.1	1647.8			1647.8
Realty Transfer Tax	31.2	30.0	21.2	38.7	27.6	30.1	22.1	20.5	47.4	12.3	20.7	42.6	344.5			344.5
Sales Tax	28.0	34.8	13.9	13.8	15.5	14.4	12.3	13.2	17.8	13.4	26.2	27.4	230.7	(3.9)		226.7
Business Income & Receipts Tax	10.3	8.7	19.7	19.6	6.1	30.5	17.7	6.8	44.9	63.6	6.4	30.6	264.8	249.3		514.0
Beverage Tax	6.8	6.7	6.8	7.7	5.1	7.0	6.4	5.4	5.6	6.3	1.6	3.0	68.3	(2.5)		65.8
Other Taxes	9.7	10.5	14.1	10.0	10.8	11.1	11.8	10.3	10.0	4.4	5.0	5.0	112.6	(4.7)		107.9
Locally Generated Non-tax	34.2	31.5	27.4	31.5	40.6	32.9	28.1	35.3	27.3	11.9	29.0	34.4	364.1			364.1
Total Other Governments	9.9	54.7	90.8	52.5	15.4	7.3	5.4	15.1	8.1	108.1	7.7	4.4	379.2	10.1		389.3
Total PICA Other Governments	33.0	44.7	32.7	45.8	21.1	57.5	40.9	48.7	10.6	80.0	41.4	43.8	500.2			500.2
Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.0	25.5	35.5		51.8	87.3
Total Current Revenue	330.7	345.6	361.3	383.3	269.3	348.8	398.0	701.1	428.6	435.1	292.0	345.3	4639.1	248.2	51.8	4939.0
Collection of prior year(s) revenue	10.9	2.5	0.0	3.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	17.3			
Other fund balance adjustments																
TOTAL CASH RECEIPTS	341.6	348.1	361.3	387.2	269.3	348.8	398.0	701.1	428.6	435.1	292.0	345.3	4656.3			
EXPENSES AND OBLIGATIONS																
Payroll	77.3	198.1	100.3	143.6	188.6	127.6	106.3	194.9	124.7	203.1	175.6	160.9	1800.9	73.7	4.2	1878.8
Employee Benefits	42.8	51.0	55.7	48.9	45.8	61.5	44.2	57.2	43.0	53.5	58.4	65.8	627.8	35.6	0.5	663.9
Pension	3.5	(0.6)	10.7	81.5	(0.6)	3.2	(0.5)	(0.3)	635.3	(3.0)	(2.2)	(1.8)	725.2	19.1		744.3
Purchase of Services	51.3	50.3	77.0	78.8	57.7	77.5	69.9	68.4	80.3	104.8	89.5	83.6	889.0	26.4	128.0	1043.3
Materials, Equipment	4.3	4.1	4.7	10.8	6.0	6.7	6.7	4.8	5.3	34.7	26.1	19.1	133.2	3.0	30.4	166.6
Contributions, Indemnities	10.6	72.0	4.8	16.2	67.7	6.3	5.1	4.8	66.5	15.0	68.4	4.2	341.7			341.7
Debt Service-Short Term	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	5.8	6.1			6.1
Debt Service-Long Term	106.6	10.4	0.0	0.0	0.8	6.8	34.0	0.3	0.0	0.2	22.2	0.2	181.4			181.4
Interfund Charges	34.6	10.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.2	0.5	33.6	82.9	25.3		108.2
Advances & Misc. Pmts. / Labor Obligations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9.2	9.2	18.4			18.4
Current Year Appropriation	330.8	395.3	253.3	379.8	366.2	289.7	265.7	330.1	955.1	412.5	447.7	380.4	4806.6	183.0	163.1	5152.7
Prior Yr. Expenditures against Encumbrances	44.2	30.6	16.5	15.6	5.4	4.4	5.5	3.6	11.4	0.9	1.7	1.8	141.7			
Prior Yr. Salaries & Vouchers Payable	43.2	(64.3)	60.2	89.3	5.0	(26.8)	6.3	(4.2)	(57.5)	57.5	0.0	0.0	108.8			
TOTAL DISBURSEMENTS	418.2	361.6	329.9	484.7	376.6	267.4	277.5	329.5	909.0	470.9	449.5	382.2	5057.1			
Excess (Def) of Receipts over Disbursements	(76.6)	(13.6)	31.4	(97.5)	(107.3)	81.4	120.5	371.5	(480.4)	(35.8)	(157.5)	(37.0)				
Opening Balance	966.4	889.8	876.2	907.6	810.1	702.8	784.2	904.7	1276.2	795.8	760.0	602.6	602.6			602.6
TRAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			0.0
CLOSING BALANCE	889.8	876.2	907.6	810.1	702.8	784.2	904.7	1276.2	795.8	760.0	602.6	565.6				

CASH FLOW PROJECTIONS
 CONSOLIDATED CASH - ALL FUNDS - FY2020

OFFICE OF THE DIRECTOR OF FINANCE

Projection as of March 31, 2020

	Amounts in Millions											
	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 29	March 31	April 30	May 31	June 30
General	889.8	876.2	907.6	810.1	702.8	784.2	904.7	1276.2	795.8	760.0	602.6	565.6
Grants Revenue	(17.2)	(0.6)	24.6	14.3	(34.0)	(68.8)	(64.6)	173.8	32.2	(26.6)	(8.7)	50.3
Community Development	(2.5)	(1.4)	(1.6)	0.7	(2.8)	(7.8)	(12.4)	(2.1)	(7.8)	(1.0)	(0.4)	(6.5)
Vehicle Rental Tax	5.0	5.7	6.4	7.0	7.6	8.1	8.6	9.1	9.5	4.9	5.3	5.8
Hospital Assessment Fund	20.5	20.0	45.8	22.1	21.7	41.0	24.0	23.9	37.1	11.6	31.4	13.8
Housing Trust Fund	58.5	56.4	55.4	62.2	61.4	61.1	61.3	58.4	55.5	53.4	51.3	62.5
Budget Stabilization Fund	34.3	34.3	34.3	34.3	34.3	34.3	34.3	34.3	34.3	34.3	34.3	34.3
Other Funds	10.9	10.1	9.8	9.6	9.3	9.4	9.0	9.1	9.2	7.8	7.8	7.5
TOTAL OPERATING FUNDS	999.2	1000.8	1082.2	960.3	800.2	861.5	965.0	1582.7	965.8	844.4	723.6	733.3
Capital Improvement	102.6	451.0	425.5	409.6	398.9	387.4	375.3	361.6	340.9	325.9	300.9	285.9
Industrial & Commercial Dev.	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.2	10.2	10.2	10.2	10.2
TOTAL CAPITAL FUNDS	112.7	461.0	435.6	419.6	409.0	397.5	385.4	371.8	351.0	336.0	311.0	296.0
TOTAL FUND EQUITY	1111.9	1461.8	1517.8	1380.0	1209.2	1259.0	1350.4	1954.5	1316.9	1180.5	1034.6	1029.4

CASH FLOW PROJECTIONS
GENERAL FUND - FY2021

OFFICE OF THE DIRECTOR OF FINANCE

Projection

Amounts in Millions

	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30	Total	Accrued	Not Accrued	Estimated Revenues
REVENUES																
Real Estate Tax	10.0	9.5	8.1	8.2	7.6	20.1	56.9	363.0	146.3	30.6	15.1	8.9	684.3			684.3
City, PICA Wage, Earnings, NP	175.2	156.6	151.6	177.2	159.2	149.1	209.3	159.6	184.6	219.1	175.5	149.6	2066.6			2066.6
Tax to PICA	(41.5)	(37.2)	(36.4)	(42.0)	(38.5)	(36.7)	(50.8)	(38.6)	(45.6)	(60.7)	(45.2)	(36.8)	(510.2)			(510.2)
Total Wage, Earnings, Net Profits	133.6	119.3	115.2	135.1	120.7	112.4	158.4	121.1	139.0	158.4	130.3	112.7	1556.4			1556.4
Realty Transfer Tax	33.5	28.4	24.1	26.8	24.3	26.0	27.1	19.5	23.6	29.6	29.0	29.9	321.8			321.8
Sales Tax	26.8	33.4	13.2	13.1	14.8	13.5	11.7	12.3	16.7	12.6	16.6	25.6	210.4	(5.4)		205.0
Business Income & Receipts Tax	4.6	253.4	15.4	14.8	2.5	8.8	19.1	5.1	50.0	272.3	59.0	8.7	713.6	(249.3)		464.3
Beverage Tax	6.6	6.1	6.3	6.7	6.2	5.5	6.0	5.5	5.3	6.0	6.2	6.3	72.6			72.6
Other Taxes	10.4	11.7	10.5	9.9	10.2	9.6	9.7	10.0	9.5	12.0	10.2	9.5	123.0			123.0
Locally Generated Non-tax	30.0	33.5	26.8	29.5	29.2	27.5	33.0	26.9	31.8	31.4	34.9	26.0	360.5			360.5
Total Other Governments	9.9	54.7	90.8	52.5	15.4	7.3	5.4	15.1	13.1	13.1	12.7	9.4	299.2	10.8		310.0
Total PICA Other Governments	32.6	35.6	34.9	30.5	42.2	30.7	43.7	41.6	45.1	49.1	57.9	28.9	472.9			472.9
Interfund Transfers	34.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25.5	59.8		64.6	124.4
Total Current Revenue	332.2	585.7	345.3	327.0	272.9	261.3	371.0	620.1	480.5	615.2	372.0	291.4	4874.5	(243.9)	64.6	4695.3
Collection of prior year(s) revenue	33.9	7.1	3.5	7.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	51.8			
Other fund balance adjustments																
TOTAL CASH RECEIPTS	366.1	592.8	348.7	334.2	272.9	261.4	371.0	620.1	480.5	615.2	372.0	291.4	4926.3			
EXPENSES AND OBLIGATIONS																
Payroll	89.7	195.5	140.2	135.9	148.9	135.9	195.5	135.2	135.9	135.9	148.9	140.2	1737.7	65.1	4.1	1806.8
Employee Benefits	32.3	70.4	50.5	48.9	53.6	48.9	70.4	48.7	48.9	48.9	53.6	50.5	625.9	16.1	0.5	642.5
Pension	3.5	(0.6)	10.7	81.5	(0.6)	3.2	(0.5)	(0.3)	635.3	(5.2)	(0.3)	(0.3)	726.5	13.9		740.4
Purchase of Services	33.3	38.4	62.3	94.3	43.6	65.5	43.4	42.2	191.1	67.8	65.3	51.1	798.5	25.5	127.5	951.5
Materials, Equipment	4.5	5.4	10.6	9.8	8.2	8.2	7.6	7.4	9.2	7.7	8.5	10.0	97.2	3.0	17.7	117.9
Contributions, Indemnities	15.4	68.6	11.1	9.5	12.5	68.6	5.9	11.5	66.2	5.0	2.6	73.7	350.6			350.6
Debt Service-Short Term	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.2	5.2			5.2
Debt Service-Long Term	19.7	99.7	0.4	0.2	0.2	0.2	5.4	43.2	0.4	0.2	0.2	6.6	176.4			176.4
Interfund Charges	6.3	5.2	0.0	0.0	0.3	0.2	1.0	3.7	0.0	4.8	0.0	3.9	25.3	22.0		47.3
Advances & Misc. Pmts. / Labor Obligations	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7	56.7			56.7
Current Year Appropriation	209.4	487.3	290.6	384.8	271.5	335.5	333.4	296.4	1091.9	269.9	283.5	345.7	4599.9	145.6	149.7	4895.3
Prior Yr. Expenditures against Encumbrances	54.9	33.4	21.9	10.7	7.7	5.0	10.7	7.4	3.3	4.4	1.7	2.0	163.1			
Prior Yr. Salaries & Vouchers Payable	87.8	18.3	0.0	76.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	183.0			
TOTAL DISBURSEMENTS	352.1	539.0	312.6	472.4	279.2	340.5	344.1	303.8	1095.2	274.3	285.3	347.7	4946.0			
Excess (Def) of Receipts over Disbursements	14.0	53.8	36.2	(138.2)	(6.3)	(79.1)	26.9	316.3	(614.6)	340.9	86.7	(56.3)				
Opening Balance	565.6	579.6	633.4	669.6	531.4	525.2	546.1	572.9	889.2	274.6	615.5	702.2				
TRAN	0.0	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	(100.0)				
CLOSING BALANCE	579.6	633.4	669.6	531.4	525.2	546.1	572.9	889.2	274.6	615.5	702.2	545.9				

CASH FLOW PROJECTIONS
 CONSOLIDATED CASH - ALL FUNDS - FY2021

OFFICE OF THE DIRECTOR OF FINANCE

39

Projection	Amounts in Millions											
	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	579.6	633.4	669.6	531.4	525.2	546.1	572.9	889.2	274.6	615.5	702.2	545.9
Grants Revenue	92.6	150.8	87.0	50.5	(54.8)	(154.8)	(83.3)	(73.0)	(88.7)	(66.3)	(91.4)	(86.9)
Community Development	(7.3)	(8.2)	(6.3)	(4.6)	(4.4)	(5.5)	(7.2)	(5.5)	(3.3)	(0.3)	0.2	(6.5)
Vehicle Rental Tax	5.4	6.0	0.9	1.9	2.4	2.8	3.2	3.6	3.9	4.4	4.8	5.3
Hospital Assessment Fund	13.2	16.0	27.8	13.4	13.2	27.6	14.3	13.3	24.2	14.1	37.8	15.9
Housing Trust Fund	62.0	59.9	57.8	55.7	53.6	51.5	49.4	47.3	45.2	43.1	41.0	38.9
Budget Stabilization Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Funds	8.7	9.1	8.2	8.1	8.6	8.3	8.4	8.3	8.1	8.1	7.8	7.9
TOTAL OPERATING FUNDS	754.1	867.1	844.8	656.4	543.7	476.0	557.7	883.2	264.1	618.5	702.5	520.5
Capital Improvement	270.9	255.9	240.9	225.9	210.9	195.9	180.9	165.9	150.9	135.9	120.9	105.9
Industrial & Commercial Dev.	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1
TOTAL CAPITAL FUNDS	281.0	266.0	251.0	236.0	221.0	206.0	191.0	176.0	161.0	146.0	131.0	116.0
TOTAL FUND EQUITY	1035.2	1133.1	1095.9	892.5	764.7	682.1	748.8	1059.2	425.1	764.5	833.5	636.6

ENTERPRISE FUNDS: AVIATION AND WATER

**AVIATION FUND
FIVE YEAR FINANCIAL PLAN
FISCAL YEARS 2021-2025
ALL DEPARTMENTS**

Aviation Fund Five Year Financial Plan Fiscal Years 2021 - 2025 All Departments						
	FY2020 Estimate	FY2021	FY2022	FY2023	FY2024	FY2025
Revenues						
Locally Generated Non-Tax	\$ 414,129,000	\$ 303,221,000	\$ 439,670,000	\$ 457,257,000	\$ 480,120,000	\$ 504,126,000
Passenger Facility Charges	31,200,000	31,218,000	31,232,000	31,237,000	31,245,000	31,254,000
Revenue from Other Governments	2,695,000	119,039,000	2,678,000	2,758,000	2,841,000	2,926,000
Revenue from Other Funds of the City	1,420,000	1,527,000	1,565,000	1,604,000	1,644,000	1,685,000
Total Revenues	\$ 449,444,000	\$ 455,005,000	\$ 475,145,000	\$ 492,856,000	\$ 515,850,000	\$ 539,991,000
Obligations						
100 Personal Services	\$ 88,585,786	\$ 80,856,035	\$ 88,942,000	\$ 90,721,000	\$ 92,535,000	\$ 94,386,000
100 Employee Benefits	66,827,045	68,292,520	75,122,000	76,624,000	78,156,000	79,719,000
200 Purchase of Services	121,713,589	111,936,431	123,130,000	125,593,000	128,105,000	130,667,000
300 Materials & Supplies	7,634,900	5,307,920	5,839,000	5,956,000	6,075,000	6,197,000
400 Equipment	5,907,000	4,885,600	5,374,000	5,481,000	5,591,000	5,703,000
500 Contrib., Indemnities & Taxes	8,812,000	8,812,000	8,900,000	9,078,000	9,260,000	9,445,000
700 Debt Service	134,825,501	138,778,094	146,700,000	156,700,000	166,700,000	176,700,000
800 Payments to Other Funds						
Payments to General Fund	3,500,000	3,500,000	3,570,000	3,606,000	3,642,000	3,678,000
Payments to Water Fund	4,450,000	4,450,000	4,539,000	4,584,000	4,630,000	4,676,000
Payments to Capital Fund	3,050,000	3,050,000	10,000,000	12,000,000	14,000,000	16,000,000
<i>Total Payments to Other Funds</i>	<i>11,000,000</i>	<i>11,000,000</i>	<i>18,109,000</i>	<i>20,190,000</i>	<i>22,272,000</i>	<i>24,354,000</i>
900 Advances & Misc. Payments	-	-	-	-	-	-
Total Obligations, All Departments	\$ 445,305,821	\$ 429,868,600	\$ 472,116,000	\$ 490,343,000	\$ 508,694,000	\$ 527,171,000
Fund Balance from Prior Year	143,069,000	154,207,179	184,343,579	192,372,579	199,885,579	212,041,579
Commitments Cancelled	7,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Ending Fund Balance	\$ 154,207,179	\$ 184,343,579	\$ 192,372,579	\$ 199,885,579	\$ 212,041,579	\$ 229,861,579

WATER FUND (TABLE 1)
FIVE YEAR FINANCIAL PLAN FISCAL YEARS 2021-2025

TABLE 1
PROJECTED REVENUE AND REVENUE REQUIREMENTS
Base and TAP-R Surcharge Rates
(in thousands of dollars)

Line No.	Description	2020 (c)	2021	2022	2023	2024	2025	
OPERATING REVENUE								
1	Water Service - Existing Rates	280,747	277,861	275,363	272,903	270,460	268,028	
2	Wastewater Service - Existing Rates	444,265	444,209	441,805	438,760	435,677	432,609	
3	Total Service Revenue - Existing Rates	725,012	722,070	717,168	711,663	706,137	700,637	
	Additional Service Revenue Required							
	Percent Increase							
	Months Effective							
4	FY 2021	6.11%	10	36,104	43,832	43,496	43,160	42,826
5	FY 2022	6.12%	10		38,079	46,193	45,836	45,481
6	FY 2023	6.71%	10			43,691	52,996	52,585
7	FY 2024	6.72%	10				46,280	56,135
8	FY 2025	6.73%	10					49,021
9	Total Additional Service Revenue Required	-	36,104	81,911	133,381	188,272	246,047	
10	Total Water & Wastewater Service Revenue	725,012	758,174	799,079	845,043	894,410	946,684	
	Other Income (a)							
11	Other Operating Revenue	37,728	19,516	19,437	19,352	19,267	19,184	
12	Debt Reserve Fund Interest Income	-	-	-	-	-	-	
13	Operating Fund Interest Income	985	1,035	1,089	1,089	1,177	1,169	
14	Rate Stabilization Interest Income	1,681	1,532	1,486	1,436	1,412	1,396	
15	Total Revenues	765,405	780,257	821,091	866,919	916,266	968,433	
OPERATING EXPENSES								
16	Total Operating Expenses	(518,271)	(534,165)	(552,364)	(571,485)	(590,284)	(608,717)	
NET REVENUES								
17	Transfer From/(To) Rate Stabilization Fund	21,883	7,905	622	9,021	(4,575)	7,728	
18	NET REVENUES AFTER OPERATIONS	269,017	253,997	269,349	304,455	321,406	367,443	
DEBT SERVICE								
	Senior Debt Service							
	Revenue Bonds							
19	Outstanding Bonds	(196,266)	(177,586)	(167,288)	(161,204)	(140,923)	(140,987)	
20	Pennvest Parity Bonds	(10,631)	(10,765)	(11,080)	(13,611)	(13,611)	(13,611)	
21	Projected Future Bonds	-	(7,000)	(28,788)	(59,345)	(92,657)	(128,031)	
22	Total Senior Debt Service	(206,897)	(195,351)	(207,155)	(234,161)	(247,191)	(282,629)	
23	TOTAL SENIOR DEBT SERVICE COVERAGE (L18/L22)	1.30 x						
24	Subordinate Debt Service	-	-	-	-	-	-	
25	Transfer to Escrow	-	-	-	-	-	-	
26	Total Debt Service on Bonds	(206,897)	(195,351)	(207,155)	(234,161)	(247,191)	(282,629)	
27	CAPITAL ACCOUNT DEPOSIT	(27,065)	(29,230)	(31,569)	(34,094)	(36,822)	(39,767)	
28	TOTAL COVERAGE (L18/(L22+L24+L27))	1.14 x	1.13 x	1.12 x	1.13 x	1.13 x	1.13 x	

TABLE 1 CONTINUED

TABLE 1 (Continued) PROJECTED REVENUE AND REVENUE REQUIREMENTS Base and TAP-R Surcharge Rates (in thousands of dollars)							
Line No.	Description	2020 (c)	2021	2022	2023	2024	2025
RESIDUAL FUND							
29	Beginning of Year Balance	15,666	15,073	15,039	15,014	15,063	15,007
30	Interest Income	153	150	150	150	150	149
	Plus:						
31	End of Year Revenue Fund Balance	35,055	29,416	30,625	36,200	37,394	45,047
32	Deposit for Transfer to City General Fund (b)	1,922	1,920	2,107	2,330	2,616	2,977
	Less:						
33	Transfer to Construction Fund	(35,800)	(29,600)	(30,800)	(36,300)	(37,600)	(45,200)
34	Transfer to City General Fund	(1,922)	(1,920)	(2,107)	(2,330)	(2,616)	(2,977)
35	Transfer to Debt Service Reserve Fund	-	-	-	-	-	-
36	End of Year Balance	15,073	15,039	15,014	15,063	15,007	15,003
RATE STABILIZATION FUND							
37	Beginning of Year Balance	177,971	156,089	148,184	147,561	138,541	143,116
38	Deposit From/(To) Revenue Fund	(21,883)	(7,905)	(622)	(9,021)	4,575	(7,728)
39	End of Year Balance	156,089	148,184	147,561	138,541	143,116	135,388

(a) Includes other operating and nonoperating income, including interest income on funds and accounts transferable to the Revenue Fund. Includes Debt Service Reserve Fund Release in FY 2020.

(b) Transfer of interest earnings from the Bond Reserve Account to the Residual Fund as shown in Line 32 to satisfy the requirements for the transfer to the City General Fund shown on Line 34.

(c) FY 2020 beginning balance is estimated based on preliminary FY 2019 results.

LONG TERM OBLIGATIONS

Description	FY 20 Estimate	FY 21 Estimate	FY 22 Estimate	FY 23 Estimate	FY 24 Estimate	FY 25 Estimate
Purchase of Services - Class 200						
Long Term Leases	\$ 109,222,498	\$ 99,255,814	\$ 108,711,058	\$ 124,455,050	\$ 125,227,227	\$ 125,036,520
Total - Class 200	\$ 109,222,498	\$ 99,255,814	\$ 108,711,058	\$ 124,455,050	\$ 125,227,227	\$ 125,036,520
Debt Service - Class 700						
Interest on City Debt - Long Term	\$ 85,890,789	\$ 88,290,329	\$ 96,151,694	\$ 103,085,788	\$ 110,724,163	\$ 117,430,494
Principal on City Debt - Long Term	94,195,000	86,725,000	101,630,000	107,825,000	123,560,000	129,855,000
Interest on City Debt - Short Term	4,113,730	4,125,000	4,500,000	4,875,000	5,250,000	5,625,000
Sinking Fund Reserve Payments	1,337,800	1,336,288	1,337,725	1,336,856	1,333,200	1,333,863
Commitment Fee Expense	1,620,500	712,500	712,500	1,212,500	972,500	972,500
Arbitrage Payments	325,000	400,000	400,000	400,000	400,000	400,000
Total - Class 700	\$ 187,482,819	\$ 181,589,117	\$ 204,731,919	\$ 218,735,144	\$ 242,239,863	\$ 255,616,857
Total - All Classes	\$ 296,705,317	\$ 280,844,931	\$ 313,442,977	\$ 343,190,194	\$ 367,467,090	\$ 380,653,377

FIVE YEAR OBLIGATIONS SUMMARY BY DEPARTMENT

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: ART MUSEUM SUBSIDY								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	0	0	0	0	0	0	0	0
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	2,550,000	2,550,000	2,550,000	2,040,000	2,040,000	2,550,000	2,550,000	2,550,000
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	2,550,000	2,550,000	2,550,000	2,040,000	2,040,000	2,550,000	2,550,000	2,550,000

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: ATWATER KENT MUSEUM								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	0	0	0	0	0	0	0	0
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	250,000	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	250,000	0	0	0	0	0	0	0

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: AUDITING								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	8,650,965	8,862,100	9,512,516	9,032,301	9,032,301	9,604,115	9,604,115	9,604,115
Class 200 - Contracts / Leases	376,030	497,450	497,450	497,450	497,450	497,450	497,450	497,450
Class 300/400 - Supplies, Equipment	24,427	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	9,051,422	9,384,550	10,034,966	9,554,751	9,554,751	10,126,565	10,126,565	10,126,565

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: BOARD OF ETHICS

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	875,033	1,041,630	1,044,071	890,218	915,196	1,045,764	1,045,764	1,045,764
Class 200 - Contracts / Leases	43,538	52,500	52,500	52,500	52,500	52,500	52,500	52,500
Class 300/400 - Supplies, Equipment	7,067	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	925,638	1,101,630	1,104,071	950,218	975,196	1,105,764	1,105,764	1,105,764

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: BOARD OF REVISION OF TAXES

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	928,286	962,864	995,164	984,916	995,164	995,164	995,164	995,164
Class 200 - Contracts / Leases	34,658	75,200	42,900	37,900	37,900	42,900	42,900	42,900
Class 300/400 - Supplies, Equipment	15,408	22,727	22,727	17,727	17,727	22,727	22,727	22,727
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	978,352	1,060,791	1,060,791	1,040,543	1,050,791	1,060,791	1,060,791	1,060,791

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: CITY COMMISSIONERS

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	5,830,533	6,633,233	6,636,209	6,646,013	6,646,013	10,084,971	9,584,971	9,584,971
Class 200 - Contracts / Leases	5,028,766	5,011,061	5,011,061	5,011,061	4,861,061	6,608,929	4,445,061	4,445,061
Class 300/400 - Supplies, Equipment	5,270,120	572,617	572,617	572,617	541,617	5,603,635	572,617	572,617
Class 500 - Indemnities / Contributions	357,500	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	16,486,919	12,216,911	12,219,887	12,229,691	12,048,691	22,297,535	14,602,649	14,602,649

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: CITY COUNCIL								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	14,104,805	15,427,138	15,627,138	14,877,138	14,877,138	15,627,138	15,627,138	15,627,138
Class 200 - Contracts / Leases	1,931,455	1,971,885	2,446,885	1,971,885	1,971,885	2,121,885	2,121,885	2,121,885
Class 300/400 - Supplies, Equipment	499,331	528,650	603,650	428,650	428,650	528,650	528,650	528,650
Class 500 - Indemnities / Contributions	1,740	100	100	100	100	100	100	100
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	100	100	100	100	100	100	100
Class 900 - Advances / Misc. Payments	0	100	100	100	100	100	100	100
TOTAL	16,537,331	17,927,973	18,677,973	17,277,973	17,277,973	18,277,973	18,277,973	18,277,973

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: CITY REPRESENTATIVE								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	714,833	795,916	830,942	0	0	0	0	0
Class 200 - Contracts / Leases	306,555	399,779	399,779	0	0	0	0	0
Class 300/400 - Supplies, Equipment	12,712	54,000	54,000	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	1,034,100	1,249,695	1,284,721	0	0	0	0	0

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: CITY TREASURER								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	1,098,380	1,262,499	1,293,623	1,366,107	1,393,012	1,488,012	1,488,012	1,488,012
Class 200 - Contracts / Leases	535,106	198,444	198,444	193,544	193,544	199,444	199,444	199,444
Class 300/400 - Supplies, Equipment	18,925	22,224	22,224	22,224	22,224	22,224	22,224	22,224
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	1,652,411	1,483,167	1,514,291	1,581,875	1,608,780	1,709,680	1,709,680	1,709,680

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: CIVIL SERVICE COMMISSION

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	168,597	174,341	174,742	177,148	177,148	177,148	177,148	177,148
Class 200 - Contracts / Leases	29,500	29,500	29,500	29,500	29,500	29,500	29,500	29,500
Class 300/400 - Supplies, Equipment	400	1,094	1,094	1,094	1,094	1,094	1,094	1,094
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	198,497	204,935	205,336	207,742	207,742	207,742	207,742	207,742

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: CIVIL SERVICE COMMISSION – PROVISIONS FOR FUTURE LABOR AGREEMENTS

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	0	0	0	0	0	0	0	0
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	6,716,949	31,878,000	51,878,000	71,878,000	71,878,000
TOTAL	0	0	0	6,716,949	31,878,000	51,878,000	71,878,000	71,878,000

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: COMMERCE

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	3,028,159	3,469,881	3,506,080	1,424,704	1,424,704	1,424,704	1,424,704	1,424,704
Class 200 - Contracts / Leases	3,793,746	5,854,826	6,254,826	0	0	0	0	0
Class 300/400 - Supplies, Equipment	18,398	26,654	26,654	26,654	26,654	26,654	26,654	26,654
Class 500 - Indemnities / Contributions	500,000	500,000	500,000	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	7,340,303	9,851,361	10,287,560	1,451,358	1,451,358	1,451,358	1,451,358	1,451,358

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: COMMERCE - CONVENTION CENTER SUBSIDY								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: COMMERCE - ECONOMIC STIMULUS								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	21,242,883	7,671,624	7,671,624	4,000,000	4,000,000	14,000,000	14,000,000	14,000,000
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	21,242,883	7,671,624	7,671,624	4,000,000	4,000,000	14,000,000	14,000,000	14,000,000

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: DISTRICT ATTORNEY								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	34,265,564	35,016,343	37,587,796	30,221,343	30,221,343	37,724,612	37,724,612	37,724,612
Class 200 - Contracts / Leases	3,427,641	3,367,172	3,867,172	2,693,738	2,693,738	3,367,172	3,367,172	3,367,172
Class 300/400 - Supplies, Equipment	1,726,611	525,021	675,021	420,017	420,017	525,021	525,021	525,021
Class 500 - Indemnities / Contributions	2,861,279	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	42,281,095	38,908,536	42,129,989	33,335,098	33,335,098	41,616,805	41,616,805	41,616,805

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: FINANCE

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	7,756,138	9,084,313	9,241,878	10,278,838	10,317,717	11,855,848	11,954,990	12,057,106
Class 200 - Contracts / Leases	2,828,025	3,029,912	3,284,912	2,626,660	2,626,660	3,208,312	3,169,912	3,169,912
Class 300/400 - Supplies, Equipment	73,980	103,109	103,109	35,616	35,616	103,109	103,109	103,109
Class 500 - Indemnities / Contributions	6,531,063	4,725,000	4,975,000	950,000	650,000	1,600,000	2,100,000	2,100,000
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	141,193,804	28,285,000	33,285,000	4,500,000	14,110,000	16,022,000	22,458,000	21,201,000
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	158,383,010	45,227,334	50,889,899	18,391,114	27,739,993	32,789,269	39,786,011	38,631,127

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: FINANCE - RECESSION RESERVE

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	0	0	0	0	0	0	0	0
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	55,108,000	18,403,000	50,000,000	70,000,000	30,000,000	25,000,000	25,000,000
TOTAL	0	55,108,000	18,403,000	50,000,000	70,000,000	30,000,000	25,000,000	25,000,000

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: FINANCE - DISABILITY - REG #32 PAYROLL

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	2,413,758	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000
Class 200 - Contracts / Leases	0	0	0	0	0	0	0	0
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	2,413,758	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: FINANCE - COMMUNITY COLLEGE SUBSIDY								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	0	0	0	0	0	0	0	0
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	32,409,207	33,759,207	36,059,207	44,110,159	48,128,075	50,106,653	50,860,996	50,758,698
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	32,409,207	33,759,207	36,059,207	44,110,159	48,128,075	50,106,653	50,860,996	50,758,698

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: FINANCE - BUDGET STABILIZATION RESERVE								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	0	0	0	0	0	0	0	0
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	34,276,000	34,276,000	0	0	0	39,711,000	40,585,000
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	0	34,276,000	34,276,000	0	0	0	39,711,000	40,585,000

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: FINANCE - EMPLOYEE BENEFITS								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	1,371,066,396	1,411,963,002	1,408,186,614	1,382,872,245	1,438,023,441	1,501,538,416	1,556,853,380	1,614,162,599
Class 200 - Contracts / Leases	0	0	0	0	0	0	0	0
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	1,371,066,396	1,411,963,002	1,408,186,614	1,382,872,245	1,438,023,441	1,501,538,416	1,556,853,380	1,614,162,599

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: FINANCE - HERO AWARDS

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	0	0	0	0	0	0	0	0
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: FINANCE - INDEMNITIES

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	0	0	0	0	0	0	0	0
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	49,246,000	49,246,000	49,246,000	49,246,000	50,320,000	50,320,000	50,320,000
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	0	49,246,000	49,246,000	49,246,000	49,246,000	50,320,000	50,320,000	50,320,000

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: FINANCE - REFUNDS

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	0	0	0	0	0	0	0	0
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	18,667	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	18,667	250,000	250,000	250,000	250,000	250,000	250,000	250,000

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: FINANCE - SCHOOL DISTRICT CONTRIBUTION								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	0	0	0	0	0	0	0	0
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	180,870,541	222,456,410	222,456,410	252,578,558	269,953,201	282,052,590	288,191,821	288,191,821
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	180,870,541	222,456,410	222,456,410	252,578,558	269,953,201	282,052,590	288,191,821	288,191,821

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: FINANCE - WITNESS FEES								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	98,988	171,518	171,518	171,518	171,518	171,518	171,518	171,518
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	98,988	171,518	171,518	171,518	171,518	171,518	171,518	171,518

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: FIRE								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	283,319,650	273,966,292	288,953,567	295,015,892	298,838,788	324,322,087	325,684,649	326,175,929
Class 200 - Contracts / Leases	6,881,741	6,516,272	6,725,272	6,724,702	6,728,143	6,808,282	6,808,729	6,811,352
Class 300/400 - Supplies, Equipment	10,653,351	8,831,714	10,081,714	9,192,914	8,975,064	9,177,264	9,191,981	9,225,940
Class 500 - Indemnities / Contributions	557,551	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	8,259,300	9,235,000	9,235,000	9,882,000	10,574,000	11,315,000	12,108,000	12,108,000
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	309,671,593	298,549,278	314,995,553	320,815,508	325,115,995	351,622,633	353,793,359	354,321,221

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: FIRST JUDICIAL DISTRICT								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	100,719,400	104,792,068	105,610,726	105,324,122	105,324,122	106,140,673	106,140,673	106,140,673
Class 200 - Contracts / Leases	10,285,571	8,480,039	8,480,039	8,480,039	8,480,039	9,426,545	9,426,545	9,426,545
Class 300/400 - Supplies, Equipment	2,231,867	2,231,868	2,231,868	2,231,868	2,231,868	2,231,868	2,231,868	2,231,868
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	113,236,838	115,503,975	116,322,633	116,036,029	116,036,029	117,799,086	117,799,086	117,799,086

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: FLEET MANAGEMENT								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	18,501,080	19,416,871	19,436,197	18,824,339	18,841,564	19,590,852	19,590,852	19,590,852
Class 200 - Contracts / Leases	5,674,493	5,305,396	5,305,396	5,353,396	5,401,396	5,449,396	5,449,396	5,449,396
Class 300/400 - Supplies, Equipment	22,820,417	25,391,767	25,391,767	22,376,873	22,376,873	26,463,211	26,463,211	26,463,211
Class 500 - Indemnities / Contributions	10,000	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	47,005,990	50,114,034	50,133,360	46,554,608	46,619,833	51,503,459	51,503,459	51,503,459

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: FLEET MANAGEMENT - VEHICLE LEASE/PURCHASE								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	0	0	0	0	0	0	0	0
Class 300/400 - Supplies, Equipment	17,297,617	17,286,549	17,286,549	9,797,739	9,797,739	14,797,739	14,797,739	14,797,739
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	17,297,617	17,286,549	17,286,549	9,797,739	9,797,739	14,797,739	14,797,739	14,797,739

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: FREE LIBRARY								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	38,004,616	40,633,647	40,855,038	34,166,463	34,219,803	43,945,099	43,953,219	43,953,219
Class 200 - Contracts / Leases	2,289,223	2,824,077	2,824,077	2,824,077	2,824,077	2,824,077	2,824,077	2,824,077
Class 300/400 - Supplies, Equipment	2,302,657	2,302,659	2,302,659	2,302,659	2,302,659	2,302,659	2,302,659	2,302,659
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	42,596,496	45,760,383	45,981,774	39,293,199	39,346,539	49,071,835	49,079,955	49,079,955

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: HUMAN RELATIONS COMMISSION								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	2,071,428	2,323,714	2,357,738	2,357,512	2,366,402	2,525,089	2,525,089	2,525,089
Class 200 - Contracts / Leases	33,162	34,657	34,657	34,657	34,657	34,657	34,657	34,657
Class 300/400 - Supplies, Equipment	22,666	28,031	28,031	28,031	28,031	28,031	28,031	28,031
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	2,127,256	2,386,402	2,420,426	2,420,200	2,429,090	2,587,777	2,587,777	2,587,777

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: HUMAN SERVICES								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	22,738,842	27,646,449	28,313,180	30,688,565	30,772,998	31,216,489	31,216,489	31,216,489
Class 200 - Contracts / Leases	82,756,805	89,248,594	89,248,594	129,305,230	136,414,196	157,351,533	155,887,523	155,887,523
Class 300/400 - Supplies, Equipment	1,758,129	2,069,970	2,069,970	2,111,970	2,111,970	2,111,970	2,111,970	2,111,970
Class 500 - Indemnities / Contributions	193,679	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	107,447,455	118,965,013	119,631,744	162,105,765	169,299,164	190,679,992	189,215,982	189,215,982

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: LABOR

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	1,586,766	2,065,091	2,121,104	2,345,467	2,385,180	2,606,104	2,606,104	2,606,104
Class 200 - Contracts / Leases	171,473	321,277	330,317	340,217	198,817	388,317	388,317	388,317
Class 300/400 - Supplies, Equipment	11,292	68,460	59,420	86,420	25,420	27,420	27,420	27,420
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	1,769,531	2,454,828	2,510,841	2,772,104	2,609,417	3,021,841	3,021,841	3,021,841

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: LAW

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	8,802,032	9,427,335	9,702,333	7,955,772	8,145,008	9,855,772	9,905,772	9,905,772
Class 200 - Contracts / Leases	6,424,340	6,409,034	6,409,034	6,309,034	6,409,034	6,409,034	6,409,034	6,409,034
Class 300/400 - Supplies, Equipment	236,447	248,676	248,676	248,676	248,676	248,676	248,676	248,676
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	15,462,819	16,085,045	16,360,043	14,513,482	14,802,718	16,513,482	16,563,482	16,563,482

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: LICENSES & INSPECTIONS

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	23,626,633	25,967,209	26,654,803	23,743,982	23,787,518	25,975,463	25,975,463	25,975,463
Class 200 - Contracts / Leases	13,464,166	14,403,945	14,403,945	13,140,359	12,749,060	13,972,810	13,972,810	13,972,810
Class 300/400 - Supplies, Equipment	932,312	911,397	1,165,241	834,475	834,475	934,475	934,475	934,475
Class 500 - Indemnities / Contributions	288,595	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	38,311,706	41,282,551	42,223,989	37,718,816	37,371,053	40,882,748	40,882,748	40,882,748

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: L&I – BOARD OF BUILDING STANDARDS								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	83,562	80,366	80,602	82,018	82,018	82,018	82,018	82,018
Class 200 - Contracts / Leases	0	0	0	0	0	0	0	0
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	83,562	80,366	80,602	82,018	82,018	82,018	82,018	82,018

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: L&I – BOARD OF L&I REVIEW								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	129,561	163,434	164,293	164,544	164,544	164,544	164,544	164,544
Class 200 - Contracts / Leases	10,436	10,436	10,436	10,436	10,436	10,436	10,436	10,436
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	139,997	173,870	174,729	174,980	174,980	174,980	174,980	174,980

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: MANAGING DIRECTOR								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	20,519,487	23,170,579	50,110,339	21,610,374	22,315,906	27,789,816	27,832,524	27,869,869
Class 200 - Contracts / Leases	23,689,437	30,973,162	59,567,854	29,697,359	31,288,938	40,314,740	40,135,754	40,135,754
Class 300/400 - Supplies, Equipment	837,796	1,136,979	41,339,979	727,059	680,059	1,088,979	1,088,979	1,088,979
Class 500 - Indemnities / Contributions	258,205	0	10,000,000	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	45,304,925	55,280,720	161,018,172	52,034,792	54,284,903	69,193,535	69,057,257	69,094,602

City of Philadelphia

General Fund

FY 2021-2025 Five Year Financial Plan

Master Schedule

Department: MANAGING DIRECTOR – LEGAL SERVICES

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	51,574,391	50,938,541	50,938,541	48,904,181	48,904,181	50,938,541	50,938,541	50,938,541
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	51,574,391	50,938,541	50,938,541	48,904,181	48,904,181	50,938,541	50,938,541	50,938,541

City of Philadelphia

General Fund

FY 2021-2025 Five Year Financial Plan

Master Schedule

Department: MAYOR

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	4,779,593	5,393,827	5,578,480	5,645,991	5,762,600	6,342,930	6,342,930	6,342,930
Class 200 - Contracts / Leases	641,167	684,965	684,965	646,260	646,260	734,965	684,965	684,965
Class 300/400 - Supplies, Equipment	14,978	34,841	34,841	41,341	41,341	51,841	51,841	51,841
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	5,435,738	6,113,633	6,298,286	6,333,592	6,450,201	7,129,736	7,079,736	7,079,736

City of Philadelphia

General Fund

FY 2021-2025 Five Year Financial Plan

Master Schedule

Department: MAYOR – SCHOLARSHIPS

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	0	0	0	0	0	0	0	0
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	181,000	200,000	200,000	100,000	100,000	200,000	200,000	200,000
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	181,000	200,000	200,000	100,000	100,000	200,000	200,000	200,000

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: MURAL ARTS PROGRAM								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	587,931	638,987	649,569	578,952	586,569	629,569	629,569	629,569
Class 200 - Contracts / Leases	1,779,296	1,860,615	1,895,615	1,425,610	1,425,610	1,880,615	1,880,615	1,880,615
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	2,367,227	2,499,602	2,545,184	2,004,562	2,012,179	2,510,184	2,510,184	2,510,184

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: OFFICE OF ARTS AND CULTURE AND THE CREATIVE ECONOMY								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	453,399	508,300	579,428	0	0	0	0	0
Class 200 - Contracts / Leases	481,065	212,014	212,014	0	0	0	0	0
Class 300/400 - Supplies, Equipment	5,298	7,000	7,000	0	0	0	0	0
Class 500 - Indemnities / Contributions	3,370,688	3,370,688	3,620,688	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	4,310,450	4,098,002	4,419,130	0	0	0	0	0

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	1,580,748	1,534,468	1,555,369	1,545,668	1,560,846	1,560,846	1,560,846	1,560,846
Class 200 - Contracts / Leases	15,534,786	14,360,976	14,360,976	13,930,892	13,930,892	13,930,892	13,930,892	13,930,892
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	17,115,534	15,895,444	15,916,345	15,476,560	15,491,738	15,491,738	15,491,738	15,491,738

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	3,831,785	4,784,551	4,856,824	4,245,141	4,248,373	4,607,538	4,607,538	4,607,538
Class 200 - Contracts / Leases	2,151,907	2,627,049	2,627,049	2,050,549	1,650,549	2,502,049	2,502,049	2,502,049
Class 300/400 - Supplies, Equipment	12,730	26,665	26,665	26,665	26,665	26,665	26,665	26,665
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	5,996,422	7,438,265	7,510,538	6,322,355	5,925,587	7,136,252	7,136,252	7,136,252

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: OFFICE OF COMMUNITY EMPOWERMENT & OPPORTUNITY								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	90,000	90,000	90,000	45,000	45,000	90,000	90,000	90,000
Class 200 - Contracts / Leases	(1,750)	0	0	0	0	0	0	0
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	88,250	90,000	90,000	45,000	45,000	90,000	90,000	90,000

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: OFFICE OF CHILDREN AND FAMILIES								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	2,318,022	3,292,180	3,292,180	442,000	442,000	442,000	442,000	442,000
Class 200 - Contracts / Leases	23,777,911	42,015,834	40,515,834	0	0	0	0	0
Class 300/400 - Supplies, Equipment	18,986	42,000	42,000	0	0	0	0	0
Class 500 - Indemnities / Contributions	26,530	0	1,500,000	0	0	0	0	0
Class 700 - Debt Service	0							
Class 800 - Payments to Other Funds	0							
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	26,141,449	45,350,014	45,350,014	442,000	442,000	442,000	442,000	442,000

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: OFFICE OF HOMELESS SERVICES								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	9,056,465	9,545,748	9,614,067	8,014,343	8,048,520	9,822,196	9,822,196	9,822,196
Class 200 - Contracts / Leases	47,319,839	50,023,423	50,879,286	39,593,350	38,060,449	49,854,046	49,471,326	49,471,326
Class 300/400 - Supplies, Equipment	336,903	344,127	344,127	344,127	344,127	344,127	344,127	344,127
Class 500 - Indemnities / Contributions	56,382	32,421	32,421	32,421	32,421	32,421	32,421	32,421
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	56,769,589	59,945,719	60,869,901	47,984,241	46,485,517	60,052,790	59,670,070	59,670,070

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: OFFICE OF HUMAN RESOURCES								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	4,913,051	5,555,785	5,591,299	4,296,837	4,318,896	5,655,959	5,655,959	5,655,959
Class 200 - Contracts / Leases	707,646	1,229,070	1,229,070	1,239,070	1,159,070	1,159,070	1,239,070	1,239,070
Class 300/400 - Supplies, Equipment	50,356	89,432	89,432	69,432	69,432	69,432	69,432	69,432
Class 500 - Indemnities / Contributions	24,000	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	5,695,053	6,874,287	6,909,801	5,605,339	5,547,398	6,884,461	6,964,461	6,964,461

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: OFFICE OF INNOVATION AND TECHNOLOGY								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	19,846,610	22,462,148	22,870,970	22,799,860	29,567,671	31,267,384	30,542,782	30,581,763
Class 200 - Contracts / Leases	39,982,188	42,805,345	47,217,345	46,576,598	45,173,069	51,951,676	52,075,701	52,075,701
Class 300/400 - Supplies, Equipment	5,855,613	5,931,046	5,931,046	6,396,428	2,983,610	6,355,905	6,355,905	6,355,905
Class 500 - Indemnities / Contributions	25,000	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	65,709,411	71,198,539	76,019,361	75,772,886	77,724,350	89,574,965	88,974,388	89,013,369

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: OFFICE OF INNOVATION AND TECHNOLOGY - 911								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	1,028,676	1,416,547	1,416,547	1,341,547	1,341,547	1,341,547	1,341,547	1,341,547
Class 200 - Contracts / Leases	10,378,486	26,280,561	26,280,561	29,159,009	15,237,321	15,237,321	15,237,321	15,237,321
Class 300/400 - Supplies, Equipment	1,488,301	13,537,978	13,537,978	23,064,399	8,064,399	8,064,399	8,064,399	8,064,399
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	12,895,463	41,235,086	41,235,086	53,564,955	24,643,267	24,643,267	24,643,267	24,643,267

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: OFFICE OF THE INSPECTOR GENERAL								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	1,415,627	1,577,241	1,639,223	1,347,481	1,379,223	1,639,223	1,639,223	1,639,223
Class 200 - Contracts / Leases	93,079	97,975	97,975	97,975	97,975	97,975	97,975	97,975
Class 300/400 - Supplies, Equipment	5,147	5,225	5,225	5,225	5,225	5,225	5,225	5,225
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	1,513,853	1,680,441	1,742,423	1,450,681	1,482,423	1,742,423	1,742,423	1,742,423

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: OFFICE OF PROPERTY ASSESSMENT								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	12,500,926	14,127,682	14,240,098	13,117,163	13,153,846	14,359,846	14,359,846	14,359,846
Class 200 - Contracts / Leases	991,148	2,403,126	2,403,126	2,180,632	1,896,358	2,328,126	2,328,126	2,328,126
Class 300/400 - Supplies, Equipment	442,723	787,600	787,600	762,600	762,600	787,600	787,600	787,600
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	13,934,797	17,318,408	17,430,824	16,060,395	15,812,804	17,475,572	17,475,572	17,475,572

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: OFFICE OF SUSTAINABILITY								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	548,133	551,910	556,456	418,165	460,933	1,087,456	1,087,456	1,087,456
Class 200 - Contracts / Leases	390,326	393,508	643,508	516,985	516,985	1,143,508	1,143,508	1,143,508
Class 300/400 - Supplies, Equipment	17,219	17,840	17,840	17,840	17,840	17,840	17,840	17,840
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	955,678	1,213,258	1,467,804	1,202,990	1,245,758	2,498,804	2,498,804	2,498,804

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: PARKS AND RECREATION								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	48,579,951	52,490,935	52,684,109	46,540,030	46,967,183	55,267,242	55,267,242	55,267,242
Class 200 - Contracts / Leases	9,632,966	7,115,490	7,224,224	4,482,142	4,410,142	6,675,490	6,535,490	6,535,490
Class 300/400 - Supplies, Equipment	2,745,309	2,740,630	2,970,630	2,022,225	2,022,225	2,740,630	2,740,630	2,740,630
Class 500 - Indemnities / Contributions	4,636,049	2,711,000	2,711,000	0	0	2,511,000	2,511,000	2,511,000
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	1,550,000	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	67,144,275	65,058,055	65,589,963	53,044,397	53,399,550	67,194,362	67,054,362	67,054,362

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: PLANNING & DEVELOPMENT								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	4,695,950	5,167,172	5,200,043	4,825,763	4,864,408	5,337,538	5,337,538	5,337,538
Class 200 - Contracts / Leases	3,740,958	5,192,113	5,192,113	2,719,463	2,689,463	3,187,113	3,187,113	3,187,113
Class 300/400 - Supplies, Equipment	54,003	101,461	101,461	80,761	80,761	81,461	81,461	81,461
Class 500 - Indemnities / Contributions	3,990,780	1,350,000	6,350,000	0	0	7,119,188	7,119,188	7,119,188
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	12,481,691	11,810,746	16,843,617	7,625,987	7,634,632	15,725,300	15,725,300	15,725,300

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: POLICE

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	685,445,815	718,359,324	726,036,275	736,537,168	737,062,433	742,235,138	742,235,138	742,235,138
Class 200 - Contracts / Leases	7,710,091	8,353,063	8,169,063	10,135,755	10,105,323	9,931,701	10,498,245	10,907,613
Class 300/400 - Supplies, Equipment	13,494,447	14,452,710	14,386,710	13,623,740	13,300,952	13,300,952	13,300,952	13,300,952
Class 500 - Indemnities / Contributions	21,254,586	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	727,904,939	741,165,097	748,592,048	760,296,663	760,468,708	765,467,791	766,034,335	766,443,703

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: PRISONS

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	138,537,912	139,765,668	139,868,168	124,008,270	124,044,012	140,076,818	140,076,818	140,076,818
Class 200 - Contracts / Leases	92,504,851	92,842,354	106,842,354	87,975,948	87,375,948	106,842,354	106,842,354	106,842,354
Class 300/400 - Supplies, Equipment	4,331,144	4,373,744	4,373,744	4,016,769	4,016,769	4,373,744	4,373,744	4,373,744
Class 500 - Indemnities / Contributions	1,668,749	1,201,757	1,201,757	1,201,757	801,757	1,201,757	1,201,757	1,201,757
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	237,042,656	238,183,523	252,286,023	217,202,744	216,238,486	252,494,673	252,494,673	252,494,673

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: PROCUREMENT

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	2,402,513	2,709,242	2,752,970	2,430,908	2,445,011	2,768,055	2,768,055	2,768,055
Class 200 - Contracts / Leases	2,605,252	2,916,267	2,916,267	2,273,634	2,273,634	2,316,267	2,316,267	2,316,267
Class 300/400 - Supplies, Equipment	18,118	49,054	49,054	40,194	40,194	49,054	49,054	49,054
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	5,025,883	5,674,563	5,718,291	4,744,736	4,758,839	5,133,376	5,133,376	5,133,376

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: PUBLIC HEATH								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	57,173,653	58,328,165	58,569,978	57,276,573	57,326,826	59,907,824	59,938,106	59,969,296
Class 200 - Contracts / Leases	72,930,947	90,224,827	83,524,827	90,506,143	90,234,054	95,675,109	95,682,631	95,690,303
Class 300/400 - Supplies, Equipment	7,382,017	7,519,148	7,787,348	6,768,973	6,033,903	6,752,378	6,752,378	6,752,378
Class 500 - Indemnities / Contributions	697,049	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	4,500,000	4,500,000	4,500,000	4,423,404	923,404	923,404	923,404	923,404
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	142,683,666	160,572,140	154,382,153	158,975,093	154,518,187	163,258,715	163,296,519	163,335,381

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: PUBLIC PROPERTY								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	8,875,590	9,395,654	9,425,727	10,062,340	10,086,437	12,324,211	12,324,211	12,324,211
Class 200 - Contracts / Leases	33,313,742	31,314,408	36,914,408	30,549,657	31,088,871	34,987,806	35,066,216	35,135,648
Class 300/400 - Supplies, Equipment	1,025,176	1,338,535	1,338,535	1,338,535	1,338,535	1,338,535	1,338,535	1,338,535
Class 500 - Indemnities / Contributions	659,401	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	27,678,626	26,643,000	26,643,000	28,235,000	29,992,000	31,746,000	33,682,000	33,682,000
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	71,552,535	68,691,597	74,321,670	70,185,532	72,505,843	80,396,552	82,410,962	82,480,394

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: PUBLIC PROPERTY - SEPTA SUBSIDY								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	84,608,000	87,556,000	86,356,000	84,608,000	91,629,000	94,816,000	98,117,000	101,532,000
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	84,608,000	87,556,000	86,356,000	84,608,000	91,629,000	94,816,000	98,117,000	101,532,000

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: PUBLIC PROPERTY – SPACE RENTALS

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	20,912,273	26,278,677	26,278,677	25,567,715	25,473,164	29,557,712	30,230,784	31,075,653
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	20,912,273	26,278,677	26,278,677	25,567,715	25,473,164	29,557,712	30,230,784	31,075,653

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: PUBLIC PROPERTY - UTILITIES

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	25,108,810	27,393,339	27,393,339	25,447,623	26,304,495	27,242,881	28,160,163	29,108,406
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	25,108,810	27,393,339	27,393,339	25,447,623	26,304,495	27,242,881	28,160,163	29,108,406

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: RECORDS

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 - Wages	2,983,490	3,226,285	3,268,492	3,079,932	3,088,979	3,280,439	3,280,439	3,280,439
Class 200 - Contracts / Leases	1,164,571	1,538,779	1,373,779	743,265	743,265	1,538,779	1,538,779	1,538,779
Class 300/400 - Supplies, Equipment	233,688	143,758	308,758	143,758	143,758	143,758	143,758	143,758
Class 500 - Indemnities / Contributions	0	1,456	1,456	0	0	1,456	1,456	1,456
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	4,381,749	4,910,278	4,952,485	3,966,955	3,976,002	4,964,432	4,964,432	4,964,432

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: REGISTER OF WILLS								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	4,262,942	4,286,409	4,299,820	3,956,193	3,956,193	4,380,284	4,380,284	4,380,284
Class 200 - Contracts / Leases	82,583	125,000	238,700	125,000	75,486	75,486	75,486	75,486
Class 300/400 - Supplies, Equipment	23,706	140,236	140,236	140,236	189,750	189,750	189,750	189,750
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	4,369,231	4,551,645	4,678,756	4,221,429	4,221,429	4,645,520	4,645,520	4,645,520

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: REVENUE								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	22,700,386	23,934,508	24,073,730	22,536,343	22,652,745	24,480,907	24,480,907	24,480,907
Class 200 - Contracts / Leases	7,706,845	7,755,749	7,755,749	5,627,749	5,627,749	7,652,749	7,652,749	7,652,749
Class 300/400 - Supplies, Equipment	887,779	1,188,976	1,188,976	859,976	859,976	964,976	964,976	964,976
Class 500 - Indemnities / Contributions	328,357	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	31,623,367	32,879,233	33,018,455	29,024,068	29,140,470	33,098,632	33,098,632	33,098,632

City of Philadelphia General Fund FY 2021-2025 Five Year Financial Plan Master Schedule								
Department: SHERIFF								
Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	27,638,571	25,443,537	25,641,941	25,165,728	25,165,728	26,062,267	26,062,267	26,062,267
Class 200 - Contracts / Leases	613,827	894,517	894,517	1,105,267	1,105,267	1,105,267	1,105,267	1,105,267
Class 300/400 - Supplies, Equipment	650,117	708,907	708,907	498,157	498,157	498,157	498,157	498,157
Class 500 - Indemnities / Contributions	250,743	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	29,153,258	27,046,961	27,245,365	26,769,152	26,769,152	27,665,691	27,665,691	27,665,691

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: SINKING FUND COMMISSION (DEBT SERVICE)

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	0	0	0	0	0	0	0	0
Class 200 - Contracts / Leases	97,208,487	109,222,498	109,222,498	99,255,814	108,711,058	124,455,050	125,227,227	125,036,520
Class 300/400 - Supplies, Equipment	0	0	0	0	0	0	0	0
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	159,786,966	187,482,819	187,482,819	181,589,117	204,731,919	218,735,144	242,239,863	255,616,857
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	256,995,453	296,705,317	296,705,317	280,844,931	313,442,977	343,190,194	367,467,090	380,653,377

**City of Philadelphia
General Fund
FY 2021-2025 Five Year Financial Plan
Master Schedule**

Department: STREETS

Expenditure Class	FY19 Actual	FY20 Adopted Budget	FY20 Current Target	FY21 Estimate	FY22 Estimate	FY23 Estimate	FY24 Estimate	FY25 Estimate
Class 100 – Wages	83,603,511	90,464,913	90,993,783	85,751,470	88,343,045	100,351,773	102,980,200	103,136,840
Class 200 - Contracts / Leases	53,525,027	58,810,652	54,782,863	59,512,680	60,687,723	62,453,731	64,145,514	65,904,912
Class 300/400 - Supplies, Equipment	7,400,620	7,704,196	8,078,596	6,172,885	6,179,207	14,919,064	14,925,386	6,889,386
Class 500 - Indemnities / Contributions	14,942,017	53,171	53,171	53,171	53,171	53,171	53,171	53,171
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	0	0	0
TOTAL	159,471,175	157,032,932	153,908,413	151,490,206	155,263,146	177,777,739	182,104,271	175,984,309
Class 900 - Advances / Misc. Payments								
TOTAL								

REVISED GENERAL FUND TAX PROJECTIONS

Until March 2020, the City of Philadelphia’s economy had expanded at a solid pace since the Great Recession. In the Original Proposed Budget, the City projected \$5.19 billion in General Fund revenue in FY21, the largest proportion of which comes from local taxes, with an estimated \$3.861 billion, or nearly three-quarters of the total, coming from tax receipts in FY21. Total revenues were budgeted to grow 3.49%, or \$174.9 million from the FY20 estimate. Most of the increase (\$117 million) was from taxes.

However, the onset of the Coronavirus (COVID-19) pandemic has rendered the original revenue projections obsolete. Philadelphia’s tax revenues for FY21 are estimated to fall 11.6% or \$512 million short of the original estimate. This shortfall in City revenues reflects the impact of the public health measures introduced to stop the spread of the pandemic, which have resulted in unprecedented economic damage.

FY21-FY25 GENERAL FUND: PROPOSED REVENUES

Philadelphia’s tax revenues for FY21 are estimated to fall 11.6% or \$512 million short of the original projections made in March 2020, even after \$42.4 million in revenue enhancements. The tables below illustrate the change in projected revenue:

FY21-25 General Fund: Official Revenue Estimates (IN THOUSANDS)						
	2020	2021	2022	2023	2024	2025
Wage and Earnings	\$1,664,406	\$1,733,248	\$1,796,538	\$1,860,250	\$1,923,450	\$1,993,577
PICA City Account	\$517,337	\$551,450	\$574,325	\$610,283	\$655,555	\$680,941
Real Estate Tax <i>(City Share)</i>	\$701,982	\$714,989	\$746,735	\$769,434	\$795,980	\$823,076
BIRT	\$540,945	\$574,965	\$595,843	\$612,812	\$617,622	\$622,550
Real Estate Transfer tax	\$338,299	\$341,682	\$356,203	\$371,021	\$384,749	\$367,089
Sales Tax	\$236,228	\$247,378	\$259,316	\$271,342	\$284,372	\$298,768
Beverage Tax	\$76,086	\$75,325	\$74,572	\$73,826	\$73,088	\$72,357
Other Taxes	\$168,473	\$173,074	\$177,825	\$181,236	\$185,526	\$191,072
Local Non-Tax Revenues	\$391,235	\$398,016	\$366,535	\$422,851	\$366,942	\$370,933
Local Agencies	\$63,263	\$64,202	\$66,034	\$67,034	\$68,985	\$70,050
Other City Funds	\$77,276	\$60,132	\$60,572	\$62,115	\$62,601	\$63,111
State Aid	\$217,538	\$222,842	\$222,092	\$222,142	\$222,192	\$222,242
Federal Aid	\$19,157	\$22,982	\$22,982	\$22,982	\$22,982	\$22,982
Total	\$5,012,225	\$5,180,385	\$5,319,572	\$5,547,328	\$5,664,044	\$5,798,748

FY21-25 General Fund: Revised Revenues (IN THOUSANDS)

	2020	2021	2022	2023	2024	2025
Wage and Earnings	\$1,611,173	\$1,526,537	\$1,662,982	\$1,779,345	\$1,847,240	\$1,907,815
PICA City Account	\$500,200	\$472,949	\$523,846	\$573,177	\$618,341	\$641,491
Real Estate Tax <i>(City Share)</i>	\$691,495	\$684,288	\$731,697	\$765,436	\$797,381	\$829,455
BIRT	\$514,049	\$464,321	\$605,916	\$631,103	\$653,147	\$676,591
Real Estate Transfer tax	\$344,474	\$321,773	\$331,104	\$344,878	\$357,638	\$371,085
Sales Tax	\$226,724	\$204,984	\$231,568	\$249,040	\$261,662	\$274,104
Beverage Tax	\$65,758	\$72,600	\$71,874	\$71,155	\$70,443	\$69,739
Other Taxes	\$144,492	\$152,878	\$192,431	\$195,737	\$198,696	\$205,707
Local Non-Tax Revenues	\$364,087	\$360,509	\$362,508	\$390,764	\$427,717	\$372,203
Local Agencies	\$52,593	\$64,202	\$66,034	\$67,034	\$68,985	\$70,050
Other City Funds	\$87,276	\$124,408	\$60,572	\$62,115	\$62,601	\$63,111
State Aid	\$217,538	\$222,842	\$222,092	\$222,142	\$222,192	\$222,242
Federal Aid	\$119,157	\$22,982	\$22,982	\$22,982	\$22,982	\$22,982
Total	\$4,939,016	\$4,695,273	\$5,046,867	\$5,374,908	\$5,609,025	\$5,726,575

FY21-25 General Fund: Difference Original to Revised (IN THOUSANDS)

	2020	2021	2022	2023	2024	2025
Wage and Earnings	\$(53,233)	\$(206,811)	\$(133,556)	\$(80,905)	\$(76,210)	\$(85,762)
PICA City Account	\$(17,137)	\$(78,501)	\$(50,479)	\$(37,106)	\$(37,214)	\$(39,450)
Real Estate Tax <i>(City Share)</i>	\$(10,487)	\$(30,701)	\$(15,038)	\$(3,998)	\$1,401	\$6,379
BIRT	\$(26,896)	\$(110,644)	\$10,073	\$18,291	\$35,525	\$54,041
Real Estate Transfer tax	\$6,175	\$(19,909)	\$(25,099)	\$(26,143)	\$(27,111)	\$3,996
Sales Tax	\$(9,504)	\$(42,394)	\$(27,748)	\$(22,302)	\$(22,710)	\$(24,664)
Beverage Tax	\$(10,328)	\$(2,725)	\$(2,698)	\$(2,671)	\$(2,645)	\$(2,618)
Other Taxes	\$(23,981)	\$(20,196)	\$14,606	\$14,501	\$13,170	\$14,635
Local Non-Tax Revenues	\$(27,148)	\$(37,507)	\$(4,027)	\$(32,087)	\$60,775	\$1,270
Local Agencies	\$(10,670)	-	-	-	-	-
Other City Funds	\$10,000	\$64,276	-	-	-	-
State Aid	-	-	-	-	-	-
Federal Aid	\$100,000	-	-	-	-	-
Total	\$(73,209)	\$(485,112)	\$(233,966)	\$(172,420)	\$(55,019)	\$(72,173)

.....

WAGE AND EARNINGS TAX: The largest source of General Fund tax revenue is the City's Wage and Earnings Tax. This tax is collected from all employees that work within the city limits but live elsewhere, as well as all residents, regardless of work location. It is called the Wage Tax when remitted by the employer (as is required of all Pennsylvania employers) and the Earnings Tax when submitted directly by the employee, but for simplicity we refer to them collectively as the Wage Tax in this document. The tax rate is separated into a resident rate and a non-resident rate. The revised FY21-25 Plan assumes that the non-resident rate will rise to 3.5019% for FY21 through FY23, with reductions after that and that the resident rate will remain at 2020 level through FY23, when planned reductions resume.

For FY21, the tax is projected to generate slightly over \$2 billion with \$1.5 billion coming directly to the General Fund and \$472.9 million coming back to the City from the PICA City Account. The Wage Tax provides approximately 44.5% of tax revenue and, when combined with the PICA portion, provides 42.6% of all revenue.

PROJECTED BASE GROWTH RATE FOR WAGE AND EARNINGS TAX				PROJECTED REVENUES	
 FY20-24 ADOPTED		 FY21-25 REVISED PROJECTION		 FY21-25 REVISED PROJECTION	
2020	4.30%	2020	2.26%	2020	\$1.611B
2021	3.97%	2021	-4.57%	2021	\$1.527B
2022	3.84%	2022	8.97%	2022	\$1.663B
2023	3.83%	2023	7.02%	2023	\$1.779B
2024	3.63%	2024	4.17%	2024	\$1.847B
		2025	3.63%	2025	\$1.908B

 FISCAL YEAR	 RESIDENT TAX RATE	 NON-RESIDENT TAX RATE
2020	3.8712%	3.4481%
2021	3.8712%	3.5019%
2022	3.8712%	3.5019%
2023	3.8712%	3.5019%
2024	3.8616%	3.4931%
2025	3.8519%	3.4844%

.....

REAL PROPERTY TAX: The Real Property Tax is levied on the taxable assessed value of all property in the City and is the second-largest source of General Fund tax revenue. Unlike other cities and counties that rely more heavily on the property tax as a proportion of their budget, Philadelphia’s property tax is projected to account for only 20% of local tax revenues in FY21. Philadelphia’s property tax is split between the City and the School District of Philadelphia (currently at 45% City; 55% District).

For FY21, assessed values for properties will remain at the FY20 level, with limited exceptions, as the Office of Property Assessment transitions to a new computer-assisted mass appraisal system. Given the uncertainty for real estate market conditions in FY22 and beyond, this revised Five Year Plan make so adjustment to the assessed values projected in the March 2020 Plan, but reduces the collection factor to 91% in FY21, and gradually returning to the FY19 collection rate of 96.2% by FY25.

This Plan does not propose a change to the City portion of the Real Estate Tax rate, but the Administration does propose an increase to the School District portion to address its funding gap.

FY21-25 PROJECTED REVENUES	
 FISCAL YEAR	 CITY COLLECTIONS
2020	\$691.5M
2021	\$684.3M
2022	\$731.7M
2023	\$765.4M
2024	\$797.4M
2025	\$829.5M

.....

BUSINESS INCOME AND RECEIPTS TAX: The Business Income and Receipts Tax (BIRT) is the third-largest source of General Fund tax revenue at a projected \$464.3 million in FY21. The BIRT is based on both gross receipts (sales) and net income (profits). Every individual, partnership, association, and corporation engaged in a business, profession, or other activity for profit within Philadelphia with more than \$100,000 in sales must file a Business Income and Receipts Tax return, whether or not it earned a profit during the preceding year. The BIRT is filed and paid annually for business activity from the prior year. The 2020 tax rate for gross receipts is 0.1415%, and the net income rate is 6.20%. To address pandemic-related revenue losses, these rates will remain in place through FY23, with planned reductions to the net income portion of the tax resuming in FY24.

BUSINESS INCOME AND RECEIPTS TAX		
 FISCAL YEAR	 GROSS RECEIPTS TAX RATE	 NET INCOME TAX RATE
2020	0.1415%	6.20%
2021	0.1415%	6.20%
2022	0.1415%	6.20%
2023	0.1415%	6.20%
2024	0.1415%	6.15%
2025	0.1415%	6.10%

Under the best economic circumstances, it is hard to predict BIRT revenues from one year to the next, due to its sensitivity to economic conditions, local, state, and federal tax law changes, and tax planning by taxpayers. This volatility is expected to increase due to the impacts of COVID-19. The following table shows the base growth rates projected for the BIRT with input from the City’s economic consultant, IHS Markit.

PROJECTED BASE GROWTH RATE FOR BUSINESS INCOME AND RECEIPTS TAX				PROJECTED REVENUES	
 FY20-24 ADOPTED		 FY21-25 PROJECTED		 CURRENT YEAR FY21-25 PROJECTED	
2020	1.76%	2020	2.98%	2020	\$514.0M
2021	1.16%	2021	-16.00%	2021	\$464.3M
2022	0.57%	2022	30.43%	2022	\$605.9M
2023	0.12%	2023	4.15%	2023	\$631.1M
2024	1.82%	2024	4.06%	2024	\$653.1M
		2025	4.16%	2025	\$676.6M

.....

REAL PROPERTY TRANSFER TAX: The Real Property Transfer Tax rate in the city is 4.278%, 3.278% of which is imposed by the City and 1% of which is charged by the Commonwealth of Pennsylvania. Revenues from this tax fell dramatically during the last recession but have grown significantly since the recession ended. Prior to the COVID-19 pandemic, projections were expected to be \$324.8 million in FY21. However, updated projections show that the anticipated tax receipts for the Real Property Transfer Tax will fall 6.59% to \$321.8 million.

PROJECTED TAX RECEIPTS FOR REAL PROPERTY TRANSFER TAX	
 FISCAL YEAR	 PROJECTED TAX RECEIPTS
2020	\$344.5M
2021	\$321.8M
2022	\$331.1M
2023	\$344.9M
2024	\$357.6M
2025	\$371.1M

Realty Transfer Tax collections were strong in FY20 through December, but this tax is volatile due to the outsized impact of a small number of large commercial transactions can have on total revenues.

PROJECTED BASE GROWTH RATE FOR REAL PROPERTY TRANSFER TAX			
 FY20-24 ADOPTED		 FY21-25 PROJECTED	
2020	1.37%	2020	4.88%
2021	1.13%	2021	-6.59%
2022	4.16%	2022	2.90%
2023	3.70%	2023	4.16%
2024	-4.59%	2024	3.70%
		2025	3.76%

.....

SALES TAX: The Sales Tax rate in Philadelphia is 8%, with 6% going to the Commonwealth of Pennsylvania, and the remaining 2% as a local Philadelphia tax. Since FY15, the tax has been allocated as follows: the first 1% goes to the City, and the remaining 1% is shared between the School District of Philadelphia and the City. The School District receives the first \$120 million, and the remaining proceeds go to the City's Pension Fund. In FY19, the City sent \$52.1 million in sales tax revenue to the Pension Fund. The closure of non-essential businesses in Philadelphia will drastically reduce Sales Tax collections. Collections are projected to fall to \$325 million in FY21.

 PROJECTED LOCAL SALES TAX REVENUE	 FY21	 FY22	 FY23	 FY24	 FY25
City Share (1st 1%)	\$162.5M	\$175.8M	\$184.5M	\$190.8M	\$197.1M
School District Share (2nd 1%)	\$120.0M	\$120.0M	\$120.0M	\$120.0M	\$120.0M
City Share (2nd 1% - Pension Fund)	\$42.5M	\$55.8M	\$64.5M	\$70.8M	\$77.1M
Total Local Sales Tax	\$325.0M	\$351.6M	\$369.0M	\$381.6M	\$394.2M
City Total Local Sales Tax	\$205.0M	\$231.6M	\$249.0M	\$261.7M	\$274.1M

The Sales Tax is projected to generate \$205 million for the City's General Fund in FY21. The following table shows the projected rates of the Sales Tax, with a comparison to the rates of the previous Five Year Plan.

PROJECTED BASE GROWTH RATE FOR SALES TAX			
 FY20-24 ADOPTED		 FY21-25 PROJECTED	
2020	3.79%	2020	0.73%
2021	3.13%	2021	-6.27%
2022	3.01%	2022	8.18%
2023	2.97%	2023	4.97%
2024	2.96%	2024	3.42%
		2025	3.26%

.....

PARKING TAX: The Parking Tax is levied on the gross receipts from all transactions involving parking or storing of automobiles in parking lots and garages. Philadelphia has shown a slight increase in car ownership since 2008, with the percent of occupied housing units with access to at least one car increasing from 66% in 2008 to 69.4% in 2018. Despite this modest growth, growing use of ride sharing, and no change in the tax rate since 2015, this tax has continued to grow steadily. The FY21-25 Five Year Plan proposes to raise the Parking Tax rate to 27%, from the current rate of 22.5%, in order to increase revenues by \$16.9 million in FY20.

PROJECTED BASE GROWTH RATE FOR PARKING TAX				PROJECTED REVENUES	
 FY20-24 ADOPTED		 FY21-25 PROJECTED		 FY21-25 PROJECTED	
2020	2.09%	2020	0.39%	2020	\$84.7M
2021	1.92%	2021	-14.43%	2021	\$102.0M
2022	1.85%	2022	20.64%	2022	\$123.0M
2023	1.82%	2023	3.26%	2023	\$127.0M
2024	1.82%	2024	2.70%	2024	\$130.5M
		2025	2.88%	2025	\$134.2M

.....

PHILADELPHIA BEVERAGE TAX: The Philadelphia Beverage Tax is a tax on any non-alcoholic beverage, syrup, or other concentrate used to prepare a beverage that lists as an ingredient any form of caloric sugar-based sweetener or sugar substitute. This tax is levied on the distribution of sweetened beverages intended for retail sale in Philadelphia. The tax is levied at 1.5 cents per ounce of sweetened beverages. While concentrates or syrups are also taxed, their tax rate is based on the final beverage produced, not the raw syrup or concentrate. The Philadelphia Beverage Tax is projected to generate \$72.6 million in FY21. The City projects a decline in annual revenues over the Five Year Plan to reflect national trends in decreased consumption of sweetened beverages.

The tax is estimated to produce the following gross revenue over the Five Year Plan:

PROJECTED PHILADELPHIA BEVERAGE TAX REVENUES					
 FY21	 FY22	 FY23	 FY24	 FY25	 FYP TOTAL
\$72.6M	\$71.9M	\$71.2M	\$70.4M	\$69.7M	\$355.8M

OTHER TAXES: Other taxes include the Net Profits Tax, the Amusement Tax, the Smokeless Tobacco Tax, and several smaller taxes. Overall, they are projected to generate \$21 million in FY21, 0.6% of total tax revenues.

NON-TAX REVENUES: Revenue from Other Governments: Revenues from other governments – primarily the Commonwealth of Pennsylvania and the Federal Government – make up a small portion of total General Fund revenues. The total in FY21 is projected to be \$783 million, with the majority (\$473 million) raised through the residential portion of the City’s Wage Tax and then remitted by PICA after debt service and other expenses (discussed earlier). Federal funding for the response to COVID-19 is reflected in the Grants Fund, not the General Fund for FY2.

Other than the PICA City Account, the most significant lines within this type of revenue are from Wage Tax Relief (estimated at \$86.3 million in FY21) from the Commonwealth, used to reduce Wage Tax rates; Pension Aid from the Commonwealth (projected to be \$82 million in FY21); and a projected \$43.6 million in FY21 from the Philadelphia Parking Authority for on-street parking revenues (including violations and fines).

LOCALLY-GENERATED NON-TAX REVENUE: Locally-Generated Non-Tax revenue includes various fees, fines, permits, and other charges assessed by the City, as well as proceeds from asset sales. In FY21, the City projects to collect \$360.5 million, a 1% decrease from FY20.

REVENUE FROM OTHER FUNDS: This category consists of payments from other funds of the City to the General Fund, such as from Enterprise Funds (Water and Aviation) or from the Grants Fund and is projected to total \$124.4 million in FY21. This is \$37.1 million less than FY20, an increase of 42.6%. This increase is due to receiving funds from the Budget Stabilization Reserve and reimbursement by OIT-911 funds.

