

# City Council of Philadelphia

**Finance and Budget Team:** 

Analysis of Revised Proposed FY21 Operating and Capital Budgets and FY21-25 Five-Year Plan (reintroduced at City Council on 5.1.20)

# Revised FY21 Operating and Capital Budgets and FY21-25 Five-Year Plan Update

On March 5<sup>th</sup>, the Mayor introduced the original budget proposal and Five-Year Plan. Since the introduction of this original proposal, the COVID-19 crisis has dramatically changed the outlook of the City's finances in the short and long-term. The dramatic increase in unemployment and the potential recovery timeline have forced the Administration to introduce an updated operating budget and FY21-25 Five-Year Plan. This update will highlight how the COVID-19 crisis is projected to impact revenues and how the Administration is preparing to react to this new reality through reduced expenditures and revenue enhancements. Additional information regarding the new proposal can be found in the appendix, as well as through a <u>data portal</u> created by City Controller Rhynhart.

# FY20 Projection Changes (Projected Impact on FY21)

**The COVID-19 crisis has already begun to impact the City's budget in the short-term.** The newly proposed FY21 budget shifts FY20 projections to reflect the fluid crisis.

- FY20 General Fund revenue projections have been adjusted downward by \$73.2 million, to \$4.94 billion. The original FY21 budget proposal projected FY20 would end with approximately \$5.01 billion in General Fund revenues.
- FY20 General Fund expenditures are projected to increase by \$34.6 million due to the COVID-19 crisis.
- FY20 Ending Fund Balance has been adjusted downward by \$84M to \$268M

		FY	20 Pre-COVID Projection		/20 Current Projection	Adjustments		
FY20	Revenues	\$	5,012,225	\$	4,939,016	\$	(73,209)	
Budget	Obligations	\$	5,118,079	\$	5,152,709	\$	34,630	
Projections	Adjusted Operating Surplus/(Deficit)	\$	(86,354)	\$	(170,674)	\$	(84,320)	
	Fund Balance	\$	352,326	\$	268,006	\$	(84,320)	
		FY	FY21 Pre-COVID		21 Updated	Adjustments		
			Proposal	Proposal		Au	justilients	
FY21	Revenues	\$	5,180,385	\$	4,695,273	\$	(485,112)	
FY21 Budget Projections	Obligations	\$	5,236,047	\$	4,895,306	\$	(340,741)	
	Adjusted Operating Surplus/(Deficit)	\$	(36,162)	\$	(180,533)	\$	(144,371)	
	Fund Balance	\$	316,164	\$	87,473	\$	(228,691)	

• Approximately \$100 million in COVID-19 related expenditures will take place in FY20.

# FY21 Proposed Changes to Revenues and Expenditures

The newly proposed FY21 budget represents a *significant shift* from the original proposal introduced earlier in March.

#### <u>Revenues:</u>

FY21 General Fund Revenues have been adjusted downward by \$485.1 million, from an original projection of \$5.18 billion to a current projection of \$4.69 billion. The FY21 revenue projections include the following changes, which are expected to "raise" \$49M.

- A 3.95% increase in the combined City & School District Real Estate tax rate (only the School District portion would be increased), from a current combined rate of 1.3998% to a proposed 1.4551%. For every \$100,000 in taxable value, this represents a \$55.30 annual increase. The 1% Real Estate discount for early payment would also be eliminated.
- Increases to commercial fees/fines (\$4.5M)
- Increase Parking Tax from 22% to 27% (\$16.9M)
- Increase non-resident Wage Tax/Freeze resident Wage Tax reduction (\$17.2M)
- Freeze BIRT reductions (\$2.6M)

This proposal also "recaptures" revenue through a reduction in the "Recession Reserve" (an above-the-line expenditure), a \$10 million reduction in PAYGO capital spending, and by depleting the \$34.2 million *Budget Stabilization Reserve Fund*.

	FY20 Current	FY21 Updated	Ρ	rojected Year-to-		
	Projection	Proposal	Year Change			
Revenues	\$ 4,939,016	\$ 4,695,273	\$	(243,743)		
Obligations	\$ 5,152,709	\$ 4,895,306	\$	(257,403)		
Adjusted Operating Surplus/(Deficit)	\$ (170,674)	\$ (180,533)	\$	(9,859)		
Fund Balance	\$ 268,006	\$ 87,473	\$	(180,533)		
hu						

FY21 General	Fund Reve	nue Enhancer	nents
Description	Impact	Original Rate Proposal	New Rate
BIRT Rate Freeze (Gross Receipts/Net Income)	\$2.6M	0.1415/6.15%	0.1415/6.20%
Wage Tax Freeze (Residents)/Increase to Non-Residents	\$17.2M	3.4481%	3.5019%
Parking Tax Increase	\$16.9M	22.5%	27%
Real Estate Tax Early Payment Discount Elimination	\$5.7M	1%	0%
Permit, License, Commercial Trash Fee Increase	\$7.5M	Va	ried
Real Estate Tax Increase - School District Side	\$0M	1.3998%	1.4551%
Total	\$49.9M		

	FY	21 Budget Gap							
FY21 (Negative) P Changes		How the Admin Proposes Addressing the Shift in Projections							
Lower Starting Fund Balance	\$84M	End FY21 with a Lower Fund Balance than Initially Planned	\$228.7M						
Reduced Revenues	\$535M	Revenue Enhancements (rate increases, freeze to reductions, etc.)	\$49.9M						
Increased Costs	\$30M	Spending Reductions (Exempt pay reductions, temp/seasonal layoffs, etc.)	\$370.4M						
Total	\$649M	Total	\$649M						

#### Expenditures:

General Fund Expenditures have been adjusted downward by \$340 million (\$370.4m in cuts, \$30m in increased costs) when compared to the original proposal.

These reductions are achieved through several measures:

- Cuts to exempt salaries of 1-7%;
- City-wide hiring freeze;
- Elimination of part-time & seasonal staff;
- Reduction in arts & culture spending, among other administrative cost-saving measures.

The Administration and departments have taken the necessary steps to ensure that the projected \$276 million in COVID-19 expenditures (\$100 million FY20 and \$176 million in FY21) are reimbursed to the maximum extent. \$30 million in projected costs will not be reimbursable under the current relief measures. FY21 Proposal includes \$820M of "standby appropriations" in Grants Revenue Fund (outside of General Fund). This standby appropriation authority could be transferred to the General Fund if additional financial relief becomes available.

*Please see Appendix for full General Fund department-by-department comparison, showing projected spend (FY20) vs. proposed appropriation (FY21) – as of May 1, 2020 – sorted by largest to smallest dollar change and percentage change.* 



#### Fund Balance:

These factors, combined with the updated FY20 projections, have caused the projected FY21 Year-End General Fund balance to decline to \$87.4 million, \$228 million below the original projection.

This proposal maintains the Recession/Federal Funding Reserve at \$50M for FY21. The FYP projects additional appropriations being made to this Reserve – totaling approximately \$200M – over the life of the Plan (including FY21). **Over the course of the Five-Year Plan, the General Fund balance is not projected to end a fiscal year below \$0.** By FY25, the General Fund balance is projected to reach \$320.7 million – well below the GFOA recommendation of \$956.7 million and below the City's internal goal of 7% of annual expenditures.

The driving force behind these low fund balances are the updated long-term revenue projections, which are significantly lower than the original proposal. In the original Five-Year Plan proposal in March, FY23 was projected to end the year with \$5.55 billion in revenues – a \$173 million decline in revenues three fiscal years from the updated projection of \$5.37 billion.

#### Revised FY21 Capital Budget and FY21-26 Program:

The revised, proposed FY21 Capital Budget has been adjusted downward by approximately \$43 million to \$128.2 million (original FY21 proposal included \$170.8 million). The reductions are expected to have minimal impact to public safety departments. The FY21-26 Six-Year Capital Program has been adjusted downward by same amount to approximately \$11.3 billion (years FY22 through FY26 remain unchanged).

### **Risks to the Plan**

Given the fluid nature of the COVID-19 crisis, there are several risks to the Plan based on what is currently unknown: **the length of the crisis, federal and state relief measures, and the long-term macroeconomic and microeconomic impacts.** In the budget and Five-Year Plan, the Administration's assumptions regarding risk are manifested in the growth rates of our taxes. In February of each year, IHS Markit (the Administration's economic consulting firm) produces its annual projection for PICA's Regional Economist's Meeting at the Federal Reserve. The Administration tends to incorporate a majority of IHS's projections with minor changes. The chart below highlights the growth rates included in the revised FY21-25 Five-Year Plan and also highlights the values which differ (in this case, more conservatively) from IHS Markit's most up-to-date projections for Philadelphia.

Both IHS Markit and the Administration agree on the arch of the COVID crisis: the City is expected to experience a decline in its tax base through FY21, with recovery in FY22. However, large growth rates once recovery begins are normal for a "u-shaped" recovery, where the economy shrinks for a relatively short period, and then recovers to the base (a chart showing projected growth rates would appear as the letter "u"). A "v-shaped" recovery, where the economy recovers immediately, is looking less and less likely as the crisis prolongs.

The length of the crisis and how it impacts the macroeconomy is the largest risk to the plan. Although this proposal does show an economic decline through the end of FY21, the real impact of this crisis is still unknown. Long-term increases in unemployment or stay-at-home orders will have significant impacts on income, business, and our various sales taxes (macroeconomic risk).

The City is projecting a 6% decline in the Wage and Earnings tax base, our largest tax base, through FY21. This decline is a product of two factors: increased unemployment due to the shutdown, and decreased taxable earnings, as non-residents working from home are not required to pay the tax. Non-residents working from home is a significant risk to the Plan if working from home becomes an increasing portion of our labor market post-crisis, which some economists are projecting (microeconomic risk).

			FY	21-25 Proj	ected Tax Bas	se Growth	•		-
	Wage and Earnings Tax (Current)	Business Income & Receipts Tax (Current and Prior)	Sales Tax	Realty Transfer Tax	Real Estate Tax: Residential	Real Estate Tax: Commercial and Industrial	Net Profits (Current)	Parking Tax	Amusement Tax
2020	2.26%	-2.02%	0.73%	4.88%	2.61%	2.43%	5.44%	-14.71%	-29.94%
2021	-6.00%	-11.71%	-6.27%	-6.59%	0.04%	0.45%	-22.28%	3.28%	-10.21%
2022	8.97%	30.43%	8.18%	2.90%	4.50%	4.50%	35.27%	20.64%	57.22%
2023	7.02%	4.15%	4.97%	4.16%	3.00%	3.00%	-5.15%	3.26%	3.68%
2024	4.17%	4.06%	3.42%	3.70%	3.00%	3.00%	-3.95%	2.70%	3.09%
2025	3.63%	4.16%	3.26%	3.76%	3.00%	3.00%	7.63%	2.88%	3.33%
	Gray cells in	dicate a figure char	nged from IH						

### **City Liquidity**

The City of Philadelphia should not experience issues with liquidity (having cash-on-hand to meet obligations) in the next fiscal year. In response to the COVID-19 crisis, the Federal Reserve announced the start of the Municipal Liquidity Facility, a \$500 billion program to purchase short-term (36 month) bonds from qualifying government issuers, including cities with populations above five-hundred thousand, and counties with populations above two-hundred fifty thousand. Eligible bonds include tax anticipation notes (TANs), tax and revenue anticipation notes (TRANs), bond anticipation notes (BANs).

States or municipalities receive revenues on a fluctuating basis throughout the year, while expenditures (e.g. payroll) remain more consistent throughout the year. In order to bridge this gap, the state or municipality issues anticipation notes, which provide the cash needed to pay expenditures. Given the current state of the economy, local governments will have difficulty raising capital through anticipation notes. The rush to access cash would raise interest rates and leave some entities unable to pay expenditures, furthering economic decline. To remedy this problem, the Federal Reserve will use its power to provide the cash needed to state and municipal government by purchasing their anticipation notes, and will charge low interest rates on the borrowings.

The Federal Reserve will limit the amount of capital provided to 20% of "general revenue", which includes revenues raised through taxes and fees, and the interest rates charged by the Federal Reserve will be based on the credit rating of the qualified issuer of the bond. The City of Philadelphia may utilize this resource through the projected issuing of \$100 million in tax revenue anticipation notes by the end of Calendar Year 2020.

# School District of Philadelphia Budget Update (FY20 and FY21)

On April 23<sup>rd</sup>, the School District of Philadelphia presented a new budget to the Board of Education.

While revenues are projected to decline by \$64.3 million – driven by projected declines in Real Estate, Liquor by the Drink, and Use and Occupancy tax payments – the School District also projects a \$51.1 million decline in expenditures through the savings realized through School closures.

In FY20, the loss to the School District is \$13.2 million • compared to the previous projection, which is reflected in a decreased Fund Balance.

Overall, the School District is projecting a negative outlook over the next five years. These projections contain several assumptions about revenues and expenditures moving forward:

- No changes to the Charter School funding formula •
- The State will cut funding for the School District to the maximum allowed under the CARES Act (\$108 million) •
- School District will receive \$130 million in Federal Stimulus. ٠
- Hiring freeze ٠
- No changes to the current labor contract (currently being negotiated with P.F.T.) ٠
- \$38 million cut in expenditures, whose source is yet to be determined. •

These assumptions provide a rather grim outlook for the future of the School District's finances. Given these assumptions, the School District is projected to have a negative \$1 billion General Fund balance by FY25, which results from expenditures that annually exceed revenues. However, given the reduced expenditures in the short-term, the School District still is

Schoo	l District of Phil	adelphia FY20 Up	date	2
\$000s omitted	FY20 Pre- COVID	FY20 Current Projection	Ad	justments
Revenues	\$3,334,311	3,270,001	\$	(64,310)
Obligations	\$3,362,988	3,311,867	\$	(51,121)
Fund Balance	\$153,745	140,556	\$	(13,189)

projected to finish FY21 with a *slight* positive fund balance. Over the long-term, however, the District is projecting a continuation of long-term trends: most notably, Charter School expenditures that are projected to grow.

**One of the larger determining factors of the District's outlook is the levels at which the State provides funding in FY21.** Under the CARES Act, States that receive funding are bound to a *maintenance of effort* clause, which prevents them from cutting education support below a certain years-running average. Under this clause, the State of Pennsylvania could cut funding to the School District by \$108 million in FY21 relative to the original projection.

School District of Philadelphia	- U	pdated Bud	get	Projections	(As	s of 4/23/20)	, \$1	000s Omitte	d		
Revenues		FY20		FY21		FY22		FY23		FY24	FY25
Local Tax Revenues	\$	1,285,760	\$	1,309,187	\$	1,373,885	\$	1,423,422	\$	1,471,576	\$ 1,520,184
Local Non-Tax Revenues	\$	267,079	\$	294,172	\$	315,299	\$	312,045	\$	318,184	\$ 318,218
State Revenues	\$	1,692,742	\$	1,616,218	\$	1,619,671	\$	1,643,401	\$	1,665,314	\$ 1,688,645
Federal Revenues	\$	16,833	\$	16,722	\$	16,669	\$	16,549	\$	16,421	\$ 16,284
Other Financing Sources (excluding Refunding)	\$	7,587	\$	289	\$	2,049	\$	289	\$	2,049	\$ 289
Total Revenues	\$	3,270,001	\$	3,236,588	\$	3,327,573	\$	3,395,705	\$	3,473,544	\$ 3,543,620
Expenditures		FY20		FY21		FY22		FY23		FY24	FY25
District Operated Schools	\$	1,737,437	\$	1,796,177	\$	1,791,956	\$	1,809,664	\$	1,821,978	\$ 1,836,556
Charter Schools (incl transportation)	\$	1,089,033	\$	1,203,234	\$	1,247,408	\$	1,302,276	\$	1,366,979	\$ 1,422,603
Other Non-District Operated Schools (incl transportation)	\$	96,472	\$	106,047	\$	109,413	\$	112,474	\$	115,222	\$ 117,986
Debt Service Expense (excluding Refunding)	\$	288,218	\$	311,515	\$	314,864	\$	352,889	\$	321,561	\$ 324,561
Administrative Support Operations (Central Offices)	\$	124,016	\$	130,544	\$	129,660	\$	130,461	\$	131,355	\$ 132,103
Expenditure Changes for Federal Revenues	\$	-	\$	(116,000)	\$		\$	-	\$		\$ -
Unidentified Expenditure Reduction	\$	-	\$	(38,000)	\$	(38,000)	\$	(38,000)	\$	(38,000)	\$ (38,000)
Total Expenditures	\$	3,311,867	\$	3,376,026	\$	3,537,875	\$	3,652,408	\$	3,701,807	\$ 3,778,591
Year-End General Fund Balance	\$	140,556	\$	297	\$	(236,426)	\$	(490,468)	\$	(753,727)	\$ (1,023,693)



#### **Conclusion**

Technical Staff, in coordination with our State and Federal delegation, will be monitoring the budget process and its impact on the City and School District's finances. We will continue to build upon this analysis, and regularly report updates to City Council, as more relevant information is known moving forward.

Note: Please see next page for Appendix.

# Appendix

# Table 1: General Fund Departments sorted by dollar difference (FY20 Estimate to FY21 Updated Proposal)

		FY20 Updated Estimate		FY21 Updated Proposal	L	Increase (Decrease)	% Change
Managing Director	\$	161,018,172	\$	52,034,792	\$	(108,983,380)	-67.6
ffice of Children and Families	\$	45,350,014	\$	442,000	\$	(44,908,014)	-99.0
risons	\$	252,286,023	\$	217,202,744	\$	(35,083,279)	-13.9
inance-Budget Stabilization	\$	34,276,000	\$	-	\$	(34,276,000)	-100.0
inance-Employee Benefits	\$	1,408,186,614	\$	1,382,872,245	\$	(25,314,369)	-1.8
inking Fund Commission (Debt Service)	\$	296,705,317	\$	280,844,931	\$	(15,860,386)	-5.3
Office of Homeless Services	\$	60,869,901	\$	47,984,241	\$	(12,885,660)	-21.1
arks and Recreation	\$	65,589,963	\$	53,044,397	\$	(12,545,566)	-19.1
lanning and Development	\$	16,843,617	\$	7,625,987	\$	(9,217,630)	-54.3
Commerce	\$	10,287,560	\$	1,451,358	\$	(8,836,202)	-85.8
District Attorney	\$	42,129,989	\$	33,335,098	\$	(8,794,891)	-20.3
leet Management -Vehicle Lease/Purch.	\$	17,286,549	\$		\$	(7,488,810)	-43.
ree Library	\$	45,981,774	\$		Ś	(6,688,575)	-14.
treets	\$	105,568,400	\$		\$	(5,540,774)	-5.
icenses & Inspection	\$	42,223,989	\$		\$	(4,505,173)	-10.
office of Arts & Culture & the Creative Economy	\$	4,419,130	\$		Ś	(4,419,130)	-100.
ublic Property	\$	74,321,670	\$		\$	(4,136,138)	-5.
evenue	\$	33,018,455	\$		Ś	(3,994,387)	-12.
ommerce-Economic Stimulus	\$	7,671,624	\$	, ,	\$	(3,671,624)	-47.
leet Management	\$	50,133,360	\$		\$	(3,578,752)	-7.
Aanaging Director-Legal Services	\$	50,938,541	ې \$	, ,	ې \$	(2,034,360)	-7.
ublic Property-Utilities	\$ \$	27,393,339	ې \$	, ,	ې S	(1,945,716)	-3. -7.
aw	\$	16,360,043	ې \$	, ,	ې د	(1,846,561)	-7.
aw ublic Property-SEPTA Subsidy	\$ \$	86,356,000	ې \$		ې S	(1,748,000)	-11. -2.
ity Council	\$	18,677,973	\$	, ,	ې \$	(1,400,000)	-2.
office of Property Assessment	\$	17,430,824	\$		\$	(1,370,429)	-7.
office of Human Resources	\$	6,909,801	\$		ې \$		-18.
ity Representative	\$	1,284,721	\$		ې خ	(1,304,462)	-100.
Office of the Chief Administrative Officer	\$ \$	7,510,538	ې \$		ې S	(1,284,721)	-100. -15.
ecords	\$ \$		ې \$		ې \$	(1,188,183)	-15. -19.
Procurement	\$	4,952,485	ې \$			(985,530)	-19. -17.
	\$ \$	5,718,291			\$	(973,555)	
inance		69,292,899	\$		\$	(901,785)	-1.
Public Property-Space Rentals	\$ \$	26,278,677	\$ \$		\$	(710,962)	-2.
Aural Arts Program		2,545,184			\$	(540,622)	-21.
art Museum	\$	2,550,000	\$		\$	(510,000)	-20.
uditing (City Controller)	\$	10,034,966	\$		\$	(480,215)	-4.
heriff	\$	27,245,365	\$		\$	(476,213)	-1.
Register of Wills	\$	4,678,756	\$		Ş	(457,327)	-9.
Office of Behavioral Health and Intellectual disAbility	\$	15,916,345	\$		Ş	(439,785)	-2.
Office of the Inspector General	\$	1,742,423	\$		\$	(291,742)	-16.
irst Judicial District	\$	116,322,633	\$		\$	(286,604)	-0.
Office of Sustainability	\$	1,467,804	\$		\$	(264,814)	-18.
Office of Innovation and Technology	\$	76,019,361	\$		\$	(246,475)	-0.
Board of Ethics	\$	1,104,071	\$		\$	(153,853)	-13.
Aayor's Office - Scholarships	\$	200,000	\$		\$	(100,000)	-50.
mpowerment and Opportunity	\$	90,000	\$		\$	(45,000)	-50.
oard of Revision of Taxes	\$	1,060,791	\$	1,040,543	\$	(20,248)	-1.
Iuman Relations Commission	\$	2,420,426	\$	2,420,200	\$	(226)	-0.
Commerce-Convention Center Subsidy	\$	15,000,000	\$	15,000,000	\$	-	0.
inance-Hero Scholarship Awards	\$	25,000	\$		\$	-	0.
inance-Indemnities	\$	49,246,000	\$		\$	-	0.
inance-Reg #	\$	2,650,000	\$		\$	-	0.
inance-Refunds	\$	250,000	\$		\$	-	0.
inance-Witness Fees	\$	171,518	\$		\$	-	0.
&I-Board of L&I Review	\$	174,729	\$		\$	251	0.
&I-Board of Building Standards	\$	80,602	\$	82,018	\$	1,416	1.
ity Commissioners	\$	12,219,887	\$	12,229,691	\$	9,804	0.
Nayor's Office	\$	6,298,286	\$	6,333,592	\$	35,306	0.
ity Treasurer	\$	1,514,291	\$	1,581,875	\$	67,584	4.
abor	\$	2,510,841	\$	2,772,104	\$	261,263	10.
treets-Disposal	\$	48,340,013	\$		\$	3,122,567	6.
ublic Health	\$	154,382,153	\$		\$	4,592,940	2.
ire	\$	314,995,553	\$		\$	5,819,955	1.
ivil Service Commission	\$	205,336	\$		\$	6,719,355	3272.
inance-Community College Subsidy	\$	36,059,207	\$		\$	8,050,952	22.
volice	\$	748,592,048	\$		\$	11,704,615	1.
Office of Innovation and Technology-911	\$	41,235,086	\$		\$	12,329,869	29.
inance-School District Contribution	\$	222,456,410	\$		\$	30,122,148	13.
luman Services	Ś	119,631,744	\$		\$	42,474,021	35.

# Table 2: General Fund Departments sorted by % difference (FY20 Estimate to FY21 Updated Proposal)

	F	20 Updated Estimate	F١	21 Updated Proposal	Inc	rease (Decrease)	% Change
Finance-Budget Stabilization	\$	34,276,000	\$	-	\$	(34,276,000)	-100.00%
Office of Arts & Culture & the Creative Economy	\$	4,419,130	\$	-	\$	(4,419,130)	-100.00%
City Representative	\$	1,284,721	\$	-	\$	(1,284,721)	-100.00%
Office of Children and Families	\$	45,350,014	\$	442,000	\$	(44,908,014)	-99.03%
Commerce	\$	10,287,560	\$	1,451,358	\$	(8,836,202)	-85.89%
Managing Director	\$	161,018,172	\$	52,034,792	\$	(108,983,380)	-67.68%
Planning and Development	\$	16,843,617	\$	7,625,987	\$	(9,217,630)	-54.72%
Mayor's Office - Scholarships	\$	200,000	\$	100,000	\$	(100,000)	-50.00%
Empowerment and Opportunity	\$	90,000	\$	45,000	\$	(45,000)	-50.00%
Commerce-Economic Stimulus	\$	7,671,624		4,000,000	\$	(3,671,624)	-47.869
Fleet Management -Vehicle Lease/Purch.	\$		\$	9,797,739	\$	(7,488,810)	-43.329
Mural Arts Program	\$	, ,	\$	2,004,562	\$	(540,622)	-21.249
Office of Homeless Services District Attorney	\$ \$	60,869,901 42,129,989	\$ \$	47,984,241	\$ \$	(12,885,660)	-21.179 -20.889
Art Museum	ې \$	2,550,000	ې \$	33,335,098 2,040,000	ې \$	(8,794,891) (510,000)	-20.88
Records	\$	4,952,485	\$	3,966,955	\$	(985,530)	-19.909
Parks and Recreation	\$		\$	53,044,397	\$	(12,545,566)	-19.139
Office of Human Resources	\$		\$	5,605,339	\$	(1,304,462)	-18.889
Office of Sustainability	\$		\$	1,202,990	\$	(264,814)	-18.049
Procurement	\$		\$	4,744,736	\$	(973,555)	-17.039
Office of the Inspector General	\$	1,742,423		1,450,681	\$	(291,742)	-16.74
Office of the Chief Administrative Officer	\$		\$	6,322,355	\$	(1,188,183)	-15.82
Free Library	\$	45,981,774	-	39,293,199	\$	(6,688,575)	-14.55
Board of Ethics	\$	1,104,071	-	950,218	\$	(153,853)	-13.949
Prisons	\$	252,286,023	\$	217,202,744	\$	(35,083,279)	-13.91
Revenue	\$	33,018,455	\$	29,024,068	\$	(3,994,387)	-12.109
Law	\$	16,360,043		14,513,482	\$	(1,846,561)	-11.299
Licenses & Inspection	\$	42,223,989	\$	37,718,816	\$	(4,505,173)	-10.679
Register of Wills	\$		\$	4,221,429	\$	(457,327)	-9.779
Office of Property Assessment	\$	, ,		16,060,395	\$	(1,370,429)	-7.869
City Council	\$	18,677,973	\$	17,277,973	\$	(1,400,000)	-7.50%
Fleet Management	\$	50,133,360	\$	46,554,608	\$	(3,578,752)	-7.149
Public Property-Utilities	\$	27,393,339	\$	25,447,623	\$	(1,945,716)	-7.10%
Public Property Sinking Fund Commission (Dobt Sonviso)	\$ ¢		\$ ¢	70,185,532	\$ ¢	(4,136,138)	-5.57%
Sinking Fund Commission (Debt Service)	\$ \$	296,705,317	\$ ¢	280,844,931	\$ ¢	(15,860,386)	-5.359
Streets Auditing (City Controller)	\$ \$	105,568,400 10,034,966	\$ \$	100,027,626 9,554,751	\$ \$	(5,540,774)	-5.259
Auditing (City Controller) Managing Director-Legal Services	\$ \$	10,034,966 50,938,541		9,554,751 48,904,181	\$ \$	(480,215) (2,034,360)	-4.79
Office of Behavioral Health and Intellectual disAbility	ې \$	15,916,345	-	48,904,181	ې \$	(439,785)	-3.99
Public Property-Space Rentals	\$	26,278,677	-	25,567,715	\$	(710,962)	-2.70
Public Property-SEPTA Subsidy	\$		\$	84,608,000	\$	(1,748,000)	-2.02
Board of Revision of Taxes	\$	1,060,791	-	1,040,543	\$	(20,248)	-1.91
Finance-Employee Benefits	\$	1,408,186,614		1,382,872,245	\$	(25,314,369)	-1.80
Sheriff	\$	27,245,365		26,769,152	\$	(476,213)	-1.75
Finance	\$	69,292,899	\$	68,391,114	\$	(901,785)	-1.30
Office of Innovation and Technology	\$	76,019,361	\$	75,772,886	\$	(246,475)	-0.32
First Judicial District	\$	116,322,633	\$	116,036,029	\$	(286,604)	-0.25
Human Relations Commission	\$	2,420,426	\$	2,420,200	\$	(226)	-0.019
Commerce-Convention Center Subsidy	\$	15,000,000	\$	15,000,000	\$	-	0.00
Finance-Hero Scholarship Awards	\$	25,000	\$	25,000	\$	-	0.00
Finance-Indemnities	\$	49,246,000	\$	49,246,000	\$	-	0.00
Finance-Reg # 32	\$	2,650,000	\$	2,650,000	\$	-	0.00
Finance-Refunds	\$	250,000	\$	250,000	\$	-	0.00
Finance-Witness Fees	\$	171,518	\$	171,518	\$	-	0.00
City Commissioners	\$ ¢	12,219,887	\$ ¢	12,229,691	\$ ¢	9,804 251	0.089
L&I-Board of L&I Review Mayor's Office	\$ \$	174,729 6 298 286	\$ \$	174,980 6 333 592	\$ \$	251 35 306	0.149
Police	\$ \$	6,298,286 748,592,048		6,333,592 760,296,663	\$ \$	35,306 11,704,615	0.569
L&I-Board of Building Standards	\$ \$	748,592,048 80,602	ې د	82,018	ې \$	1,416	1.56
Fire	\$	314,995,553	ې \$	320,815,508	ې \$	5,819,955	1.75
Public Health	\$	154,382,153	Ś	158,975,093	\$	4,592,940	2.98
City Treasurer	\$	1,514,291	Ś	1,581,875	\$	67,584	4.46
Streets-Disposal	\$	48,340,013	Ś	51,462,580	\$	3,122,567	6.46
Labor	\$	2,510,841	\$	2,772,104	\$	261,263	10.41
Finance-School District Contribution	\$	222,456,410	\$	252,578,558	\$	30,122,148	13.54
Finance-Community College Subsidy	\$	36,059,207	\$	44,110,159	\$	8,050,952	22.33
Office of Innovation and Technology-911	\$	41,235,086	\$	53,564,955	\$	12,329,869	29.90
Human Services	\$	119,631,744	\$	162,105,765	\$	42,474,021	35.50
	\$						

#### Table 3: General Fund Departments with classes (FY20 Estimate to FY21 Updated Proposal)

		FY20 Updated Estimate		FY21 Updated Proposal		Increase (Decrease)	% Change
Art Museum Total	\$ \$	2,550,000 2,550,000	\$ \$	2,040,000 2,040,000	\$ \$	(510,000) (510,000)	-20.00 -20.00
Auditing (City Controller)							
Personal Services	\$	9,512,516	\$	9,032,301	\$	(480,215)	-5.05
Purchase of Services	\$	497,450	\$	497,450	\$	-	0.00
Materials Supplies & Equip.	\$	25,000	\$	25,000	\$	-	0.00
Total	\$	10,034,966	\$	9,554,751	\$	(480,215)	-4.79
Board of Ethics	<i>.</i>	4 044 074	<i>c</i>	000 240	~	(452.052)	
Personal Services Purchase of Services	\$ \$	1,044,071	\$	890,218 52,500	\$ \$	(153,853)	-14.74 0.00
Purchase of Services Materials Supplies & Equip.	\$	52,500 7,500	\$ \$	7,500	\$ \$		0.00
Total	\$	1,104,071			\$	(153,853)	-13.94
Board of Revision of Taxes							
Personal Services	\$	995,164	\$	984,916	\$	(10,248)	-1.03
Purchase of Services	\$	42,900		37,900	\$	(5,000)	-11.66
Materials Supplies & Equip. Total	\$ \$	22,727 1,060,791	\$ \$	17,727 1,040,543	\$ \$	(5,000) (20,248)	-22.00
	Ť	_,,.	Ŧ		Ŧ	())	
City Commissioners Personal Services	\$	6,636,209	\$	6,646,013	\$	9,804	0.15
Purchase of Services	\$	5,011,061	\$	5,011,061	\$	-	0.0
Materials Supplies & Equip.	\$	572,617	\$	572,617	\$	-	0.0
Contrib. Indemnities & Taxes	\$	-	\$	-	\$	-	0.0
Total	\$	12,219,887	\$	12,229,691	\$	9,804	0.0
City Council						/=	-
Personal Services	\$	15,627,138	\$	14,877,138	\$	(750,000)	-4.8
Purchase of Services Materials Supplies & Equip.	\$ \$	2,446,885 603,650	\$ \$	1,971,885	\$ \$	(475,000)	-19.4 -28.9
Materials Supplies & Equip. Contrib. Indemnities & Taxes	\$	603,650	\$ \$	428,650 100	\$ \$	(175,000)	-28.9
Payments to Other Funds	ş	100	ې \$	100	ې \$	-	0.0
Advances and Other Misc. Payments	\$	100	\$	100	\$	-	0.0
Total	\$	18,677,973	\$	17,277,973	\$	(1,400,000)	-7.5
City Representative							
Personal Services	\$	830,942	\$	-	\$	(830,942)	-100.0
Purchase of Services	\$	399,779	\$	-	\$	(399,779)	-100.0
Materials Supplies & Equip.	\$	54,000		-	\$	(54,000)	-100.0
Total	\$	1,284,721	\$	-	\$	(1,284,721)	-100.0
City Treasurer		4 000 500					
Personal Services Purchase of Services	\$ \$	1,293,623 198,444	\$ \$	1,366,107 193,544	\$ \$	72,484 (4,900)	5.6 -2.4
Materials Supplies & Equip.	ş	22,224	\$	22,224	\$	(4,500)	0.0
Total	\$	1,514,291	\$	1,581,875	\$	67,584	4.4
Civil Service Commission							
Personal Services	\$	174,742	\$	177,148	\$	2,406	1.3
Purchase of Services	\$	29,500	\$	29,500	\$	-	0.0
Materials Supplies & Equip.	\$	1,094	\$	1,094	\$	· · · _	0.0
Advances and Other Misc. Payments	\$	-	\$	6,716,949	\$	6,716,949	
Total	\$	205,336	\$	6,924,691	\$	6,719,355	3272.3
Commerce Personal Services	Ś	3 506 080	ć	1,424,704	ć	(2.091.276)	-59.3
Purchase of Services	\$	3,506,080 6,254,826	\$ \$	1,424,704	\$ \$	(2,081,376) (6,254,826)	-100.0
Materials Supplies & Equip.	\$	26,654	\$	26,654	\$	(0,234,820)	0.0
Contrib. Indemnities & Taxes	ş	500.000	\$	-	ŝ	(500,000)	-100.0
Total	\$	10,287,560	\$	1,451,358	\$	(8,836,202)	-85.8
Commerce-Convention Center Subsidy							
Purchase of Services	\$	15,000,000	\$ ¢	15,000,000	\$ ¢	-	0.0 0.0
Total	\$	15,000,000	\$	15,000,000	\$	-	0.0
Commerce-Economic Stimulus Purchase of Services	\$	7,671,624	\$	4,000,000	\$	(2 671 624)	-47.8
Total	\$	7,671,624	\$ \$	4,000,000	\$ \$	(3,671,624) (3,671,624)	-47.8
District Attorney							
Personal Services	\$	37,587,796		30,221,343	\$	(7,366,453)	-19.6
Purchase of Services	\$	3,867,172	\$	2,693,738	\$	(1,173,434)	-30.3
Materials Supplies & Equip.	\$	675,021	\$	420,017	\$	(255,004)	-37.7
Contrib. Indemnities & Taxes Total	\$ \$	42,129,989	\$ \$	- 33,335,098	\$ \$	(8,794,891)	-20.8
Finance							
Personal Services	\$	9,241,878	\$	10,278,838	\$	1,036,960	11.2
Purchase of Services	\$	3,284,912		2,626,660	\$	(658,252)	-20.0
Materials Supplies & Equip.	\$	103,109		35,616	\$	(67,493)	-65.4
Contrib. Indemnities & Taxes	\$	4,975,000		950,000	\$	(4,025,000)	-80.9
Payments to Other Funds	\$	33,285,000		4,500,000	\$	(28,785,000)	-86.4
Advances and Other Misc. Payments Fotal	\$ \$	18,403,000 69,292,899	\$ \$	50,000,000 68,391,114	\$ \$	31,597,000 (901,785)	171.6 -1.3
	ľ		Ľ			, ,	
Finance-Budget Stabilization Payments to Other Funds	\$	34,276,000	¢		Ś	(34 276 000)	-100.0
Payments to Other Funds Total	\$ \$	34,276,000 34,276,000	\$ \$	-	\$ \$	(34,276,000) (34,276,000)	-100.0 -100.0
Finance-Community College Subsidy							
Contrib. Indemnities & Taxes Total	\$ \$	36,059,207 36,059,207	\$ \$	44,110,159 44,110,159	\$ \$	8,050,952 8,050,952	22.3 22.3
			Ľ	, ,			
Finance-Employee Benefits		1,408,186,614	\$	1,382,872,245	\$	(25,314,369)	-1.8
Pers. SvcsEmp.Benefits	\$						

#### **OFFICE OF THE PRESIDENT – FINANCE AND BUDGET TEAM**

#### OFFICE OF THE PRESIDENT – FINANCE AND BUDGET TEAM

Name schularity schule         0			FY20 Updated Estimate	Γ	FY21 Updated Proposal	I	Increase (Decrease)	% Change
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	10(4)	Ş	25,000	Ş	25,000	Ş	-	0.00%
Indi5999								
Accord of a constraint of a c							-	
Propries         5         2.00000         5         2.00000         5         0.0000           Resc. Stands         S         2.00000         5         2.00000         5         0.0000           Resc. Stands         S         2.00000         5         2.00000         5         0.0000           Const. Induming & Tame         S         2.00000         5         2.00000         5         0.0000           Resc. Stands         S         2.00000         5         2.00000         5         0.0000           Resc. Stands         S         2.00000         5         2.00000         5         0.00000           Resc. Stands         S         2.00000         5         2.00000         5         0.00000           Resc. Stands         S         2.00000         S         2.00000         5         0.00000           Resc. Stands         S         2.000000         S         2.000000         2.000000         2.000000         2.000000         2.000000         2.0000000         2.000000000000000000000000000000000000	10(4)	Ş	49,246,000	Ş	49,246,000	Ş	-	0.00%
India52.000052.000052.000052.000052.000052.000052.000052.000052.000052.000052.000052.000052.000052.000052.000052.000052.000052.000053.000053.000053.000053.000053.000053.000053.000053.000053.000053.000053.000053.000053.000053.000053.000053.000053.000053.000053.0000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Participants         Source Status         Source St							-	
Source A range         2         20000         5         20000         5         -         0.000           Final         Source A range         2         222,6500         5         232,752,85         5         80,122,144         11,956           Cartel, Manimize A Tawa         5         222,6500         5         232,752,85         5         80,122,144         11,956           Cartel, Manimize A Tawa         5         171,218         5         171,218         5         40,023,7         0.000           For         5         171,218         5         171,218         5         40,023,7         0.000           For         5         128,110,07         5         40,023,7         0.000         0.000           Contract Strainer         5         128,110,07         5         10,000         5         40,000         0.000           Anterest Strainer         5         128,000         5         10,000         5         10,000         5         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000 <td< td=""><td>lotal</td><td>Ş</td><td>2,650,000</td><td>Ş</td><td>2,650,000</td><td>Ş</td><td>-</td><td>0.00%</td></td<>	lotal	Ş	2,650,000	Ş	2,650,000	Ş	-	0.00%
Ind         5         2000         5         7.000         7.	Finance-Refunds							
And Set							-	
School:         5         22246401         5         22237828         5         10.122.148         11.548           Find         S         22246401         5         22237828         5         10.122.148         11.548           Find         S         2712.38         5         2724.401         5         0.005           Find         S         2712.38         5         2702.025         5         0.005           Find         S         2702.025         5         2702.025         5         0.005           Find         S         2702.025         5         2702.025         5         0.005         2.	lotal	Ş	250,000	Ş	250,000	Ş	-	0.00%
Init         S         22236401         S         223278402         S         22327840         S         23227840         S         2327840         S         23278400         S         23278400								
Access of services         S         171321         S         171321         S         0           New constraints         S         272321         S         171321         S         0         0           New constraints         S         272322         S         270332         5         000000         2000000         2000000         2000000         2000000         2000000         2000000         20000000         2000000000000000000000000000000000000								
Purchase Similar         5         171,518         5	lotal	Ş	222,456,410	Ş	252,578,558	Ş	30,122,148	13.54%
Init         S         TYSIN         S         TYSIN         S         O         O           Pre           2000000000000000000000000000000000000	Finance-Witness Fees							
Fit         Control         Control <thcontrol< th=""> <thcontrol< th=""> <thcontr< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td></thcontr<></thcontrol<></thcontrol<>							-	
Process Services         S         288,051,557         S         298,012,02         S         6,07,00         4,00,00           Materies Supplies & Gauge         S         0,000,12,12         S         1,000,12,12         S         1,000,00         4,000           Materies Supplies & Gauge         S         0,000,12,12         S         1,000,00         4,000         4,000           Materies Supplies & Gauge         S         0,000,000,00         S         1,000,000         S         3,000,000         S         3,000,000         S         3,000,000         S         3,000,000         S         3,000,000         S         0,000         0,0	lotal	Ş	1/1,518	Ş	1/1,518	Ş	-	0.00%
Aucher Swince         5         0.722.72         5         0.724.702         5         0.724.702         5         0.724.702         5         0.724.702         5         0.724.702         5         0.726.70         7         0.700         7         7         7         7         7         7         7         7         7         7         7         7         7         <	Fire							
Material Supplies & Exp.         5         100.012.10         5         9.022.11.6         5         9.022.01.6         5         9.022.01.6         5         9.022.01.6         5         9.022.01.6         5         9.022.01.6         5         9.022.01.6         5         9.022.01.6         5         9.022.01.6         5         9.022.01.6         5         9.022.01.6         5         9.022.01.6         5         9.022.01.6         5         9.022.01.6         5         9.022.01.6         5         9.022.01.6         5         9.020.01.6         9.000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Control Advances         5         -								
Teal         S         3.0.950.00         S         3.0.950.00         S         5.0.950.00         1.0.950           Pet Maddel Shrivien         S         1.0.950.00         S         0.000         0.000           Material Supplies & Expon         S         2.231.060         S         0.000           Material Supplies & Expon         S         3.031.000         S         0.000           Material Supplies & Expon         S         3.031.000         S         0.000           Material Supplies & Expon         S         3.031.000         S         0.000         0.000           Material Supplies & Expon         S         3.031.000         S         0.000         0.000           Material Supplies & Expon         S         3.031.000         S         0.000         0.000           Material Supplies & Expon         S         3.031.000         S         0.000         0.000         0.000         0.000         0.000         0.000<					-		-	0.0278
Part Addial Dirict         Interfer         Interfer <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Particle Structes         5         105.02.72         5         105.22.12         5         105.20.20         5         105.20.20         5         105.20.20         5         105.20.20         5         105.20.20         5         105.20.20         5         105.20.20         105.20.20         5         105.20.20         5         105.20.20         5         105.20.20         5         105.20.20         5         105.20.20         5         105.20.20         105.20.20         105.20.20         105.20.20	Total	Ş	314,995,553	\$	320,815,508	Ş	5,819,955	1.85%
Particle Structes         5         105.02.72         5         105.22.12         5         105.20.20         5         105.20.20         5         105.20.20         5         105.20.20         5         105.20.20         5         105.20.20         5         105.20.20         105.20.20         5         105.20.20         5         105.20.20         5         105.20.20         5         105.20.20         5         105.20.20         5         105.20.20         105.20.20         105.20.20         105.20.20	First Judicial District	1		1				
Meteriol Supplier & Equip.         5         2.23.80         5         -         0.000           Total         5         1.0         1.0 <t< td=""><td>Personal Services</td><td></td><td></td><td></td><td></td><td></td><td>(286,604)</td><td></td></t<>	Personal Services						(286,604)	
Control         5         -         5         -         5         -         -         -           Total         5         11832283         5         11802838         5         1180288         5         1180288         5         1180288         5         1180288         5         1180288         5         1180288         5         1180288         5         1180288         5         1180288         5         1180288         5         1180288         5         1180288         5         1180288         5         1180288         5         1180288         5         1180288         5         1180288         5         1180288         5         1180288         5         1180							-	
Total         5         115.32.83         5         116.03.002         5         228.600         -0.259           Pack Management Pyrchase Streves         5         136.83.39         5         401.18.30         -1.159           Pyrchase Streves         5         2.307.87         5         1.237.87         5         401.18.30         -1.159           Carther Indemnites Traces         5         2.307.87         5         1.037.87         5         1.159           Total         5         2.307.87         5         1.037.87         5         1.159           Carther Indemnites Traces         5         2.207.864         5         9.777.79         5         (7.488.810)         4.3.278           Total         5         2.307.675         5         2.307.675         5         7         0.007           Matterids Supplies & Equip.         5         2.307.675         5         2.307.778         5         6         0.007           Matterids Supplies & Equip.         5         2.307.675         5         2.307.778         5         6         0.007           Matterids Supplies & Equip.         5         2.307.778         5         2.307.877         5         0.007           P			2,231,868	Ş Ş	2,231,868	ş Ś		0.00%
Personal Services         5         13.843.397         5         13.824.339         6         (61.18.89)         -3.159           Purchase of Services         5         5.30.356         5         3.33.36         5         (40.00)         0.309           Materials Supplies & Equip.         5         2.337.873         5         (1.14.87)         -7.148           Materials Supplies & Equip.         5         12.285.69         5         7.977.39         5         (7.488.10)         41.327           Total         5         12.285.69         5         7.977.39         5         (7.488.10)         41.327           Pace Linary         5         12.285.69         5         7.977.39         5         (7.488.10)         41.327           Pace Linary         5         2.480.077         5         2.466.475         16.000           Materials Supplies & Equip.         5         2.457.973         5         1.6588.579         1.6387           Particular Greenee         5         2.307.973         5         2.247.971         5         1.6000           Control.         5         2.457.773         5         2.473.972         5         1.6000           Contrest information         2.247.972			116,322,633	\$	116,036,029	\$	(286,604)	-0.25%
Personal Services         5         13.843.397         5         13.824.339         6         (61.18.89)         -3.159           Purchase of Services         5         5.30.356         5         3.33.36         5         (40.00)         0.309           Materials Supplies & Equip.         5         2.337.873         5         (1.14.87)         -7.148           Materials Supplies & Equip.         5         12.285.69         5         7.977.39         5         (7.488.10)         41.327           Total         5         12.285.69         5         7.977.39         5         (7.488.10)         41.327           Pace Linary         5         12.285.69         5         7.977.39         5         (7.488.10)         41.327           Pace Linary         5         2.480.077         5         2.466.475         16.000           Materials Supplies & Equip.         5         2.457.973         5         1.6588.579         1.6387           Particular Greenee         5         2.307.973         5         2.247.971         5         1.6000           Control.         5         2.457.773         5         2.473.972         5         1.6000           Contrest information         2.247.972								
Purchas of Services         5         5.03,386         5         2.33,386         5         44,000         0.000           Material Supplies & Equip.         5         1.1275         5         1.1275         5         1.1275           Contrib. Indemnities & Taxes         5         1.1278         5         1.1275         5         1.1275           Total         5         1.1285,500         5         9,797,739         5         (7.488,810)         43,3278           Total         5         1.2285,500         5         9,797,739         5         (7.488,810)         43,3278           Total         5         2.280,077         5         2.430,077         5         1.748,810)         43,3278           Personal Services         5         2.280,077         5         2.200,020         5         0.000           Control. Informatics & Taxes         5         2.280,077         5         2.357,312         5         1.228,077         3         3.020,175         1.45558           Human Selutions Commission         F         2.357,738         5         2.357,312         5         1.200,015         7         0.0000           Parchase of Services         5         2.301,150         5		Ś	19,436,197	Ś	18.824.339	Ś	(611.858)	-3.15%
Control. Indemnities & Taxes         S         -         S         -         S         -         S         -         Table         S         -         Table         S         -         Table         S								
Total         S         9,01,33,30         S         46,55,46,00         S         (1,377,752)         -7,14%           Networks Supples, & Equip.         S         17,285,540         S         9,777,738         S         (7,488,210)         -43,22%           Total         S         12,285,540         S         9,777,738         S         (7,488,210)         -43,22%           Total         S         2,285,077         S         2,242,077         S         2,242,077         S         2,242,075         S         -0,00%           Material Supplie, & Equip.         S         2,320,569         S         -0,00%         S         2,320,569         S         -0,00%           Contrig. Information         S         2,320,569         S         2,420,407         S         2,420,407         S         -0,00%           Material Supplie, & Equip.         S         2,400,405         2,420,405         2,400,405         S         -0,00%           Material Supplie, & Equip.         S         2,400,405         2,400,405         2,400,405         2,400,405         2,400,405         4,400,400,405         4,400,400,405         4,400,400,405         4,400,400,405         4,400,400,405         4,400,400,405         4,400,400,405         4,400,40			25,391,767		22,376,873		(3,014,894)	-11.87%
Flet Margement -Volkic Less/Purch.         S         17.286.549         S         9.7977.78         S         (7.488.810)         -4.3.28           Tatal         S         17.286.549         S         9.7977.78         S         (7.488.810)         -4.3.28           Fee Unary         S         2.280.077         S         (6.688.572)         -15.37%           Particular of Services         S         2.280.077         S         (6.688.572)         -14.53%           Material Supplies & Equip.         S         2.280.077         S         (2.688.572)         -14.55%           Material Supplies & Equip.         S         2.357.51         S         (2.668.572)         -14.55%           Material Supplies & Equip.         S         2.357.51         S         (2.60         0.00%           Particus of Services         S         2.457.51         S         (2.60         0.00%           Material Supplies & Equip.         S         2.457.51         S         (2.60         0.00%           Tatal         S         2.457.51         S         (2.60         0.00%           Material Supplies & Equip.         S         2.457.55         S         2.257.55         (2.26)         0.00%           Tatal </td <td></td> <td></td> <td>- 50 133 360</td> <td></td> <td>46 554 608</td> <td></td> <td>(3 578 752)</td> <td>-7 14%</td>			- 50 133 360		46 554 608		(3 578 752)	-7 14%
Material Supplies & Equip.         S         17.286.59         S         9.797.79         S         (7,48.810)         -43.326           Precubary         E </td <td>10141</td> <td>Ŷ</td> <td>56,255,500</td> <td>Ŷ</td> <td>-10,551,000</td> <td>Ŷ</td> <td>(5,57,6,7,52)</td> <td></td>	10141	Ŷ	56,255,500	Ŷ	-10,551,000	Ŷ	(5,57,6,7,52)	
Total         S         17,286,549         S         9,797,739         S         (7,488,810)         -43,328           Personal Services         S         40,855,038         S         34,166,643         S         -16,378           Parsonal Services         S         2,024,077         S         -20,000         -00,009           Contribution Services         S         2,024,077         S         -20,000         -00,009           Contribution Services         S         2,025,0738         S         2,025,0738         S         -20,000           Parsonal Services         S         2,035,035         S         2,057,738         S         2,035,503         S         -0,000           Muman Feltitions Commission         Personal Services         S         2,035,503         S         2,035,505         S         2,02,000         2,035,503         S         2,02,003         S         2,02,003         S         2,02,003         S         2,02,003         S				١.				
Free Ubrary Personal Services         S         24,855,038         S         34,166,463         S         (5,85,773)         -16,376           Materials Supplies & Equip.         S         2,202,059         S         -0,000           Contrib. Indemnitie & Tures.         S         2,302,059         S         -0,000           Contrib. Indemnitie & Tures.         S         -         0,000         S         -         0,000           Contrib. Indemnitie & Tures.         S         -         0,200         S         -         0,000           Marcinal Services         S         2,307,312         S         (240)         -0,019           Purnasc Orivers         S         2,400,46         S         2,400,20         S         2,400,00         S         (226)         -0,019           Materials Supplies & Equip.         S         2,400,46         S         2,400,20         S         2,200,90         S         2,211,97         S         4,200,00         2,203         S         2,200,90         S         2,113,97         S         4,200,00         2,203         S         2,203         S         2,203         S         2,203         S         2,203         S         2,203         Z         S								
Promises         \$         40,855,028         \$         31,46,46,3         \$         (6,688,573)         (1,6,37%)           Marchae of Services         \$         2,302,659         \$         2,302,659         \$         0.005           Cortite. Informatilis & Taxes         \$         2,302,659         \$         0.205         0.005           Muman Relations Commission         *         *         3,237,312         \$         (226)         0.0035           Marcina Sociates         \$         2,307,315         \$         2,307,313         \$         0.0075           Marcina Sociates         \$         2,400,46         \$         2,400,46         \$         2,400,46         \$         0.0076           Marcina Sociates         \$         2,331,380         \$         3,068,855         \$         2,375,385         8,3956           Marcina Sociates         \$         2,24,00,46         \$         2,24,00,47         \$         4,00,00         2,2375           Total         \$         2,24,00,47         \$         2,24,00,47         \$         4,00,66,44,485         \$         4,00,66,44,485         \$         4,00,66,44,485         \$         4,00,64,448         \$         4,00,64,4485         \$         4,00,64,4485<	10141	Ŷ	17,200,545	Ŷ	5,151,155	Ŷ	(7,400,010)	45.52%
Partnase of Services         5         2.824.077         5         2.824.077         5         -         0.00%           Contrib. Indemnities & Taxes         5         -         5         -         0.00%           Contrib. Indemnities & Taxes         5         -         5         -         0.00%           Contrib. Indemnities & Taxes         5         -         -         0.00%           Marcial Scipities & Equip.         5         2.357,738         5         -         0.00%           Marcial Scipities & Equip.         5         2.48,047         5         2.435,751         5         -         0.00%           Marcial Scipities & Equip.         5         2.48,0426         5         2.437,385         8.39%           Parcinal Scivices         5         2.8313,180         5         2.237,385         8.39%           Parcinal Scivices         5         2.8313,180         5         2.237,385         8.39%           Parcinal Scivices         5         2.8313,180         5         2.237,385         8.39%           Parcinal Scivices         5         2.313,774         5         2.211,770         5         4.2474,021         35,50%           Contrib. Indemnities & Taxes         5 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Materials Supplies & Equip.         5         2.302.69         5         -         0.001           Contrib. Indemnities & Taxes         5         -         1.4558         -         0.001           Human Relations Commission         -         -         3.2357,738         5         2.357,738         5         2.357,738         5         2.357,738         5         2.357,738         5         2.357,738         5         2.357,738         5         2.357,738         5         2.357,738         5         2.357,738         5         2.357,738         5         2.300,758         5         -         0.0001           Materials Supplies & Equip.         5         2.420,426         5         2.420,208         5         2.215,308         8.3994           Materials Supplies & Equip.         5         2.2039,70         5         2.211,507         4.42,004         2.0339           Contrib. Indemnities & Equip.         5         2.011,707         5         4.2,474,021         35.50%         2.011,507         4.2,474,021         35.50%           Contrib. Indemnities & Equip.         5         3.03,177         5         4.2,474,021         35.50%         2.2115,041         1.02,05,765         4.2,474,021         35.50% <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>(6,688,575)</td><td></td></t<>							(6,688,575)	
Control: Indemnities & Taxes         5         -         5         -								
Human Relations Commission         Case         Case <thcase< th="">         Case         Case         <thc< td=""><td>Contrib. Indemnities &amp; Taxes</td><td>\$</td><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td></thc<></thcase<>	Contrib. Indemnities & Taxes	\$	-		-		-	
Perconal Services         S         2.37,732         S         2.37,732         S         2.37,732         S         2.287,732         S         2.287,732         S         2.280,733         S         2.80,733         S         2.21,71,101         S         2.24,74,921         3.50,751         S         2.24,747,921         S         2.24,747,921         S	Total	\$	45,981,774	\$	39,293,199	\$	(6,688,575)	-14.55%
Perconal Services         S         2,37,731         S         2,37,512         S         (2,26)         -0.01%           Marchae of Services         S         2,80,31         S         2,80,32         S         2,00,35         S         2,90,320         S         2,00,35         S         2,90,320         S         4,00,65,65         4,43,84         Marchae of Services         S         2,033         Contrib. Indemnites & Taxes         S         2,01,327         S         4,2,000         2,033         Contrib. Indemnites & Taxes         S         2,24,56         S         2,2,000         3,000         A	Human Relations Commission							
Materials Supplies & Equip.         S         28,031         S         28,031         S         28,031         S         .         0.00%           Total         S         2,420,426         S         2,420,200         S         (220)         0.015           Human Services         S         28,313,804         S         30,688,565         S         2,375,385         8,39%           Parchase of Services         S         20,09370         S         2,111,970         S         420,006         44,88%           Contrib. Indemnities & Taxes         S         2,09370         S         2,211,1070         S         42,474,021         35,50%           Labor         S         119,631,744         S         162,105,765         42,474,021         35,50%           Materials Supplies & Equip.         S         3,30,317         S         340,217         S         9,900         3,00%           Materials Supplies & Equip.         S         2,211,041         S         2,772,104         S         2,245,467         S         2,20,33         10,41%           Parsonal Services         S         6,400,033         S         6,309,024         S         11,465,561         10,10,000         1,56%		\$	2,357,738	\$	2,357,512	\$	(226)	-0.01%
Total         S         2.420,426         S         2.420,200         S         (226)         -0.015           Huma Services         S         2.33,13,100         S         0.068,565         S         2.375,385         3.99k           Personal Services         S         820,483,984         S         129,307,200         S         2.075,385         3.99k           Materials Supplies & Equip.         S         0.068,575         S         2.473,082         S         4.400,56,636         4.488K           Contrib. Indemnities & Taxes         S         0.068,970         S         2.111,970         S         4.2000         2.038           Contrib. Indemnities & Taxes         S         1.016,1744         S         2.345,467         S         2.243,63         10.588k           Parsonal Services         S         3.94,20         S         3.40,217         S         9.900         3.007           Attariat Supplies & Equip.         S         2.510,841         S         2.777,104         S         2.61,243         10.41%           Labor         Parsonal Services         S         9.900,233         S         7.955,772         S         (1.746,551)         -18.00%           Parsonal Services         S<							-	
Human Services         5         28,313,180         5         30,688,565         5         2.375,385         43,994           Purchase of Services         5         82,942,984         5         129,305,230         5         40,056,656         44,888           Materials Supplies & Equip.         5         2,069,970         5         2,111,970         5         42,000         2,038           Contrib. Indemnities & Taxes         5         113,631,44         5         122,307,785         42,477,021         35,505           Labor         -         -         5         -         5         42,477,021         35,505           Labor         -							(226)	
Perchase Services         \$         23,313,80         \$         30,688,565         \$         2,373,385         8.3994           Purchase Services         \$         82,048,954         \$         20,305,230         \$         40,056,636         44.88%           Materials Supplies & Equip.         \$         2,009,970         \$         2,111,970         \$         42,000         2,033           Contrib. Indemnities & Taxes         \$         119,631,744         \$         162,105,765         \$         42,474,021         35,50%           Labor         -		·		Ľ	, , ,		( · · /	
Purchase of Services         S         82,248,394         S         123,052,200         S         40,0056,636         44.88%           Matterials Supplies & Equip.         S         2,009,270         S         42,000         2,038           Contrib. Indemnities & Taxes         S         119,631,744         S         162,105,765         S         42,474,021         35,507           Labor								
Materials Supplies & Equip.         \$         2.0693970         \$         2.111.970         \$         42.000         2.035           Contrib. Indemnities & Taxes         \$         1         \$         1         \$         -         \$         -         \$         -         \$         -         Total         \$         1.02,105,765         \$         42,474,021         35.505           Labor         -		ş s						
Total         \$         119,631,744         \$         162,105,765         \$         42,474,021         35.508           Labor		\$						
Labor			-	- C	-		-	25.500/
Personal Services         \$         2,12,104         \$         2,345,67         \$         224,363         10.58%           Purchase of Services         \$         330,317         \$         340,217         \$         9,900         3.00%           Materials Supplies & Equip.         \$         5         59,420         \$         8,6420         \$         2,7000         45,44%           Total         \$         2,510,841         \$         2,772,104         \$         261,263         10,41%           Personal Services         \$         9,900,333         \$         7,955,772         \$         (100,000)         -1.56%           Materials Supplies & Equip.         \$         248,676         \$         248,676         \$         -         0.00%           Materials Supplies & Equip.         \$         16,360,433         \$         23,743,982         \$         (1246,551)         -11.29%           Licenses & Inspection         -	lotal	Ş	119,631,744	Ş	162,105,765	Ş	42,474,021	35.50%
Purchase of Services         \$         330,317         \$         340,217         \$         9,900         3.00%           Materials Supplies & Equip.         \$         5         5,9240         \$         86,420         \$         27,000         45,44%           Total         \$         2,510,841         \$         2,772,100         \$         261,263         10,41%           Law         - <td>Labor</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Labor							
Materials Supplies & Equip.         \$         59,420         \$         86,420         \$         7,000         45,43%           Total         \$         2,510,841         \$         2,772,104         \$         261,263         10,418           Law         -								
Total         \$         2,510,841         \$         2,772,104         \$         261,263         10.41%           Law         -								
Law         Control         Control <thcontrol< th=""> <thcontrol< th=""> <thcontr< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thcontr<></thcontrol<></thcontrol<>								
Personal Services         \$         9,702,333         \$         7,955,772         \$         (1,746,561)         -18.00%           Purchase of Services         \$         6,409,034         \$         6,309,034         \$         (100,000)         -1.56%           Materials Supplies & Equip.         \$         248,676         \$         248,676         \$         -         0.00%           Total         \$         16,360,043         \$         14,513,482         \$         (1,846,561)         -11.29%           Licenses & Inspection         -         -         -         -         -         0.00%           Purchase of Services         \$         26,664,803         \$         23,743,982         \$         (1,263,586)         -8,77%           Materials Supplies & Equip.         \$         1,165,241         \$         834,475         \$         (30,766)         -28.39%           Contrib. Indemnities & Taxes         \$         -         \$         -		1		1				
Purchase of Services         \$         6,409,034         \$         6,309,034         \$         (100,000)         -1.56%           Materials Supplies & Equip.         \$         248,676         \$         248,676         \$         0.00%           Iterases & Inspection         \$         16,360,043         \$         14,513,842         \$         (1264,656)         -11.29%           Personal Services         \$         26,654,803         \$         23,743,982         \$         (2,910,821)         -10.92%           Purchase of Services         \$         14,403,945         \$         13,140,359         \$         (1263,586)         -8.77%           Materials Supplies & Equip.         \$         1,165,241         \$         834,475         \$         (330,766)         -28.39%           Contrib. Indemnities & Taxes         \$         -         \$         -		¢	0 702 222	ć	7 055 772	ć	(1 7AC EC1)	-18 0.0%
Materials Supplies & Equip.       \$       248,676       \$       248,676       \$       .       0.00%         Total       \$       16,360,043       \$       14,513,482       \$       (1,846,561)       .       .         Vectorses & Inspection       5       26,654,0043       \$       23,743,982       \$       (2,910,821)       .								
Lienses & Inspection         S         26,654,803         \$         23,743,982         \$         (1,263,586)								
Personal Services         \$         26,664,803         \$         23,743,982         \$         (2,910,821)         -10.02%           Purchase of Services         \$         14,403,945         \$         13,140,359         \$         (1,263,586)         -8.77%           Materials Supplies & Equip.         \$         1,165,241         \$         834,475         \$         (330,766)         -28.39%           Contrib. Indemnities & Taxes         \$         -         \$         -         \$         -         <	Total	Ş	16,360,043	\$	14,513,482	Ş	(1,846,561)	-11.29%
Personal Services         \$         26,664,803         \$         23,743,982         \$         (2,910,821)         -10.02%           Purchase of Services         \$         14,403,945         \$         13,140,359         \$         (1,263,586)         -8.77%           Materials Supplies & Equip.         \$         1,165,241         \$         834,475         \$         (330,766)         -28.39%           Contrib. Indemnities & Taxes         \$         -         \$         -         \$         -         <	Licenses & Inspection							
Materials Supplies & Equip.         \$         1,165,241         \$         834,475         \$         (330,766)         -28.39%           Contrib. Indemnities & Taxes         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         -         \$         -         -         5         - <td></td> <td></td> <td></td> <td></td> <td>23,743,982</td> <td>\$</td> <td>(2,910,821)</td> <td>-10.92%</td>					23,743,982	\$	(2,910,821)	-10.92%
Contrib. Indemnities & Taxes         \$          \$            Total         \$         42,223,989         \$         37,718,816         \$         (4,505,173)         -10.67%           L&I-Board of Building Standards								
Total         \$         42,223,989         \$         37,718,816         \$         (4,505,173)         -10.67%           L&I-Board of Building Standards   <			1,105,241	ې s	- 634,475	ş Ś	(330,766)	-28.39%
Personal Services         \$         80,602         \$         82,018         \$         1,416         1.76%           Total         \$         80,602         \$         82,018         \$         1,416         1.76%           L&I-Board of L&I Review         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         0.00%         -         -         0.00%         -         -         0.00%         -         -         0.00%         -         -         0.00%         -         0.14%         5         10.436         5         10.436         5         10.436         5         10.436         5         0.15%         -         0.00%         -         0.00%         -         0.14%         5         251         0.14%         -         0.00%         -         0.14%         5         10.436         5         10.436         5         10.00%         -         0.00%         -         0.14%         5         251         0.14%         -         0.00%         -         0.14%         5         251         0.14%         -         0.00			42,223,989	\$	37,718,816	\$	(4,505,173)	-10.67%
Personal Services         \$         80,602         \$         82,018         \$         1,416         1.76%           Total         \$         80,602         \$         82,018         \$         1,416         1.76%           L&I-Board of L&I Review         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         0.00%         -         -         0.00%         -         -         0.00%         -         -         0.00%         -         -         0.00%		1		1				
Total         \$         80,002         \$         82,018         \$         1,416         1.76%           L&I-Board of L&I Review              1,416         1.76%           Personal Services         \$         164,293         \$         164,293         \$         164,544         \$         2,51         0.15%           Purchase of Services         \$         174,729         \$         10,436         \$         -         0.00%           Managing Director           21,610,374         \$         (28,499,965)         -56.87%           Purchase of Services         \$         50,110,339         \$         21,610,374         \$         (28,499,965)         -56.87%           Purchase of Services         \$         50,110,339         \$         21,610,374         \$         (28,499,965)         -56.87%           Materials Supplies & Equip.         \$         50,110,339         \$         21,610,374         \$         (28,499,965)         -56.87%           Contrib. Indemnities & Taxes         \$         0,000,000         \$         727,059         \$         (40,612,920)         -98.24%		Ś	80 602	Ś	82 018	Ś	1.416	1.76%
Personal Services         \$         164,293         \$         164,544         \$         251         0.15%           Purchase of Services         \$         10,436         \$         10,436         \$         -         0.00%           Total         \$         174,729         \$         174,890         \$         251         0.15%           Managing Director         -         -         -         0.00%         -         -         0.00%           Purchase of Services         \$         50,110,339         \$         21,610,374         \$         (28,499,965)         -56.87%           Purchase of Services         \$         59,567,854         \$         29,697,359         \$         (29,870,495)         -50.15%           Materials Supplies & Equip.         \$         41,339,979         \$         727,059         \$         (40,612,920)         -98.24%           Contrib. Indemnities & Taxes         \$         10,000,000         \$         -         \$         (10,000,000)         -00.00%								
Personal Services         \$         164,293         \$         164,544         \$         251         0.15%           Purchase of Services         \$         10,436         \$         10,436         \$         -         0.00%           Total         \$         174,729         \$         174,890         \$         251         0.15%           Managing Director         -         -         -         0.00%         -         -         0.00%           Purchase of Services         \$         50,110,339         \$         21,610,374         \$         (28,499,965)         -56.87%           Purchase of Services         \$         59,567,854         \$         29,697,359         \$         (29,870,495)         -50.15%           Materials Supplies & Equip.         \$         41,339,979         \$         727,059         \$         (40,612,920)         -98.24%           Contrib. Indemnities & Taxes         \$         10,000,000         \$         -         \$         (10,000,000)         -00.00%		1		1				
Purchase of Services         \$         10,436         \$         10,436         \$         -         0.00%           Total         \$         174,729         \$         174,980         \$         251         0.14%           Managing Director           5         50,110,339         \$         21,610,374         \$         (28,499,965)         -56.87%           Purchase of Services         \$         59,57,854         \$         29,697,359         \$         (29,870,495)         -50.15%           Materials Supplies & Equip.         \$         41,339,979         \$         727,059         \$         (40,612,20)         -98,24%           Contrib. Indemnities & Taxes         \$         10,000,000         \$         -         \$         (10,000,000)         -100.00%		¢	164 303	ė	164 644	ć	251	0 15%
Total         \$         174,729         \$         174,980         \$         251         0.14%           Managing Director           5         50,110,339         \$         21,610,374         \$         (28,499,965)         -56.87%           Personal Services         \$         5         50,510,339         \$         21,610,374         \$         (28,499,965)         -56.87%           Purchase of Services         \$         5         50,57,854         \$         29,697,359         \$         (29,870,495)         -50.15%           Materials Supplies & Equip.         \$         41,339,979         \$         727,059         \$         (40,612,920)         -98.24%           Contrib. Indemnities & Taxes         \$         10,000,000         \$         -         \$         (10,000,000)         -100.00%							-	
Personal Services         \$         50,110,339         \$         21,610,374         \$         (28,499,965)         -56.87%           Purchase of Services         \$         59,57,854         \$         29,697,359         \$         (29,870,495)         -50.15%           Materials Supplies & Equip.         \$         14,339,979         \$         727,059         \$         (40,612,202)         -98,24%           Contrib. Indemnities & Taxes         \$         10,000,000         \$         -         \$         (10,000,000)         -90,000%							251	
Personal Services         \$         50,110,339         \$         21,610,374         \$         (28,499,965)         -56.87%           Purchase of Services         \$         59,57,854         \$         29,697,359         \$         (29,870,495)         -50.15%           Materials Supplies & Equip.         \$         14,339,979         \$         727,059         \$         (40,612,202)         -98,24%           Contrib. Indemnities & Taxes         \$         10,000,000         \$         -         \$         (10,000,000)         -90,000%	Managing Director	1		1				
Purchase of Services         \$         59,567,854         \$         29,697,359         \$         29,870,495         -50.15%           Materials Supplies & Equip.         \$         41,339,979         \$         727,059         \$         (40,612,920)         -98.24%           Contrib. Indemnities & Taxes         \$         10,000,000         \$         -         \$         (10,000,000)         -100.00%		\$	50,110,339	\$	21,610,374	\$	(28,499,965)	-56.87%
Contrib. Indemnities & Taxes \$ 10,000,000 \$ - \$ (10,000,000) -100.00%	Purchase of Services	\$	59,567,854	\$	29,697,359	\$	(29,870,495)	-50.15%
					727,059			
					52,034,792			

#### **OFFICE OF THE PRESIDENT – FINANCE AND BUDGET TEAM**

	FY20 Upd	ated Estimate		FY21 Updated Proposal	Increase	(Decrease)	% Change
Managing Director-Legal Services							
Purchase of Services	\$				\$	(2,034,360)	-3.99%
Total	\$	50,938,541	\$	48,904,181	\$	(2,034,360)	-3.99%
Mayor's Office							
Personal Services	\$	5,578,480	\$	5,645,991	\$	67,511	1.21%
Purchase of Services	\$ \$	684,965	\$	646,260	\$	(38,705)	-5.65%
Materials Supplies & Equip. Contrib. Indemnities & Taxes	\$	34,841	\$ \$	41,341	\$ \$	6,500	18.66%
Total	\$	6,298,286	\$	6,333,592	\$	35,306	0.56%
Mayor's Office - Scholarships Contrib. Indemnities & Taxes	\$	200,000	\$	100,000	¢	(100,000)	-50.00%
Total	\$	200,000	\$	100,000	\$	(100,000)	-50.00%
			Ċ			(,,	
Mural Arts Program		C 40 5 C 0		570.050		(70.647)	40.070
Personal Services Purchase of Services	\$ \$	649,569 1,895,615	\$ \$	578,952 1,425,610	\$ \$	(70,617) (470,005)	-10.87% -24.79%
Total	\$	2,545,184	\$	2,004,562	\$	(540,622)	-21.24%
Office of Arts & Culture & the Creative Economy							
Personal Services	\$ \$	579,428 212,014		-	\$ \$	(579,428)	-100.00% -100.00%
Purchase of Services Materials Supplies & Equip.	\$	7,000	\$ \$	-	\$	(212,014) (7,000)	-100.00%
Contrib. Indemnities & Taxes	\$	3,620,688		-	\$	(3,620,688)	-100.00%
Total	\$	4,419,130	\$	-	\$	(4,419,130)	-100.00%
Office of Behavioral Health and Intellectual disAbility							
Personal Services	\$	1,555,369	\$	1,545,668	\$	(9,701)	-0.62%
Purchase of Services	\$	14,360,976	\$	13,930,892	\$	(430,084)	-2.99%
Total	\$	15,916,345	\$	15,476,560	\$	(439,785)	-2.76%
Office of the Chief Administrative Officer							
Personal Services	\$	4,856,824	\$	4,245,141	\$	(611,683)	-12.59%
Purchase of Services	\$	2,627,049	Ş		\$	(576,500)	-21.94%
Materials Supplies & Equip.	\$	26,665	\$	26,665	\$	-	0.00%
Total	\$	7,510,538	\$	6,322,355	\$	(1,188,183)	-15.82%
Office of Community							
Empowerment and Opportunity							
Personal Services	\$	90,000	\$	45,000	\$	(45,000)	-50.00%
Purchase of Services	\$	-	\$	-	\$	-	
Total	\$	90,000	\$	45,000	\$	(45,000)	-50.00%
Office of Children and Families							
Personal Services	\$	3,292,180	\$	442,000	\$	(2,850,180)	-86.57%
Purchase of Services	\$	40,515,834	\$	-	\$	(40,515,834)	-100.00%
Materials Supplies & Equip.	\$ \$	42,000	\$	-	\$	(42,000)	-100.00%
Contrib. Indemnities & Taxes Total	\$	1,500,000 45,350,014	\$ \$	- 442,000	\$ \$	(1,500,000) (44,908,014)	-100.00% -99.03%
		,	Ť		•	(,,,	
Office of Homeless Services							
Personal Services	\$	9,614,067	\$	8,014,343	\$	(1,599,724)	-16.64%
Purchase of Services Materials Supplies & Equip.	\$ \$	50,879,286 344,127	Ş Ş	39,593,350 344,127	\$ \$	(11,285,936)	-22.18% 0.00%
Contrib. Indemnities & Taxes	\$	32,421	\$	32,421	\$	-	0.00%
Total	\$	60,869,901	\$	47,984,241	\$	(12,885,660)	-21.17%
Office of Human December							
Office of Human Resources Personal Services	¢	5,591,299	Ś	4,296,837	s	(1,294,462)	-23.15%
Purchase of Services	\$	1,229,070	\$	1,239,070	\$	10,000	0.81%
Materials Supplies & Equip.	\$	89,432	\$	69,432	\$	(20,000)	-22.36%
Contrib. Indemnities & Taxes	\$	-		5 605 000	\$	-	40.000/
Total	\$	6,909,801	\$	5,605,339	\$	(1,304,462)	-18.88%
Office of Innovation and Technology							
Personal Services	\$	22,870,970	\$	22,799,860	\$	(71,110)	-0.31%
Purchase of Services	\$	47,217,345	\$	46,576,598	\$	(640,747)	-1.36%
Materials Supplies & Equip. Contrib. Indemnities & Taxes	\$ \$	5,931,046	\$ \$	6,396,428	\$ \$	465,382	7.85%
Total	\$	76,019,361	ې \$	- 75,772,886	\$ \$	(246,475)	-0.32%
Office of Innovation and Technology-911							
Personal Services Purchase of Services	\$ \$	1,416,547 26,280,561	\$ \$	1,341,547 29,159,009	\$ \$	(75,000) 2,878,448	-5.29% 10.95%
Materials Supplies & Equip.	\$	13,537,978	\$ \$	23,064,399	\$ \$	2,878,448 9,526,421	70.37%
Total	\$				\$	12,329,869	29.90%
Office of the Inspector General	ć	4 600 000	~		ć	(204 7 42)	47.00-1
Personal Services Purchase of Services	\$ \$	1,639,223 97,975	\$ \$	1,347,481 97,975	\$ \$	(291,742)	-17.80% 0.00%
Materials Supplies & Equip.	\$	5,225	ې \$	5,225	\$ \$	-	0.00%
Total	\$	1,742,423			\$	(291,742)	-16.74%
Office of Descents Acres							
Office of Property Assessment Personal Services	\$	14,240,098	\$	13,117,163	\$	(1,122,935)	-7.89%
Purchase of Services	\$	2,403,126	\$ \$	2,180,632	\$ \$	(1,122,935) (222,494)	-7.89%
Materials Supplies & Equip.	\$	787,600	\$	762,600	\$	(25,000)	-3.17%
Total	\$	17,430,824	\$	16,060,395	\$	(1,370,429)	-7.86%
Office of Sustainability							
Office of Sustainability Personal Services	\$	556,456	\$	418,165	\$	(138,291)	-24.85%
Purchase of Services	\$	643,508	ې \$	418,185	\$ \$	(126,523)	-24.85%
Materials Supplies & Equip.	\$	17,840		17,840	\$	-	0.00%
					+		
Payments to Other Funds Total	\$ \$	250,000 1,467,804	\$ \$	250,000 1,202,990	\$ \$	- (264,814)	0.00% -18.04%

	FY20 Updated Estimate	FY21 Updated Proposal	Increase (Decrease) %	Change
Parks and Recreation Personal Services				-11.66%
Personal Services Purchase of Services	\$ 52,684,109 \$ 7,224,224		\$ (6,144,079) \$ (2,742,082)	-11.66%
Materials Supplies & Equip.	\$ 2,970,630	\$ 2,022,225	\$ (948,405)	-31.93%
Contrib. Indemnities & Taxes Payments to Other Funds	\$ 2,711,000 \$ -	\$ -	\$ (2,711,000)	-100.00%
Total	\$ 65,589,963	\$ 53,044,397	\$ (12,545,566)	-19.13%
Planning and Development Personal Services	\$ 5,200,043	\$ 4,825,763	\$ (374,280)	-7.20%
Purchase of Services	\$ 5,192,113		\$ (2,472,650)	-47.62%
Materials Supplies & Equip.	\$ 101,461	\$ 80,761	\$ (20,700)	-20.40%
Contrib. Indemnities & Taxes Total	\$ 6,350,000 \$ 16,843,617		\$ (6,350,000) \$ (9,217,630)	-100.00% -54.72%
lotal	\$ 10,845,017	\$ 7,023,567	\$ (5,217,030)	-34.7276
Police				
Personal Services Purchase of Services	\$ 726,036,275 \$ 8,169,063	\$ 736,537,168 \$ 10,135,755	\$ 10,500,893 \$ 1,966,692	1.45% 24.07%
Materials Supplies & Equip.	\$ 14,386,710	\$ 13,623,740	\$ (762,970)	-5.30%
Contrib. Indemnities & Taxes	\$ -	\$ -	\$ -	
Total	\$ 748,592,048	\$ 760,296,663	\$ 11,704,615	1.56%
Prisons				
Personal Services	\$ 139,868,168		\$ (15,859,898)	-11.34%
Purchase of Services Materials Supplies & Equip.	\$ 106,842,354 \$ 4,373,744		\$ (18,866,406) \$ (356,975)	-17.66% -8.16%
Contrib. Indemnities & Taxes	\$ 1,201,757		\$ -	0.00%
Total	\$ 252,286,023		\$ (35,083,279)	-13.91%
Procurement				
Procurement Personal Services	\$ 2,752,970	\$ 2,430,908	\$ (322,062)	-11.70%
Purchase of Services	\$ 2,916,267	\$ 2,273,634	\$ (642,633)	-22.04%
Materials Supplies & Equip.	\$ 49,054 \$ 5,718,291		\$ (8,860) \$ (973 555)	-18.06%
Total	\$ 5,718,291	\$ 4,744,736	\$ (973,555)	-17.03%
Public Health				
Personal Services	\$ 58,569,978		\$ (1,293,405)	-2.21%
Purchase of Services Materials Supplies & Equip.	\$ 83,524,827 \$ 7,787,348	\$ 90,506,143 \$ 6,768,973	\$ 6,981,316 \$ (1,018,375)	8.36% -13.08%
Contrib. Indemnities & Taxes	\$ -	\$ -	\$ -	
Payments to Other Funds	\$ 4,500,000	\$ 4,423,404	\$ (76,596)	-1.70%
Total	\$ 154,382,153	\$ 158,975,093	\$ 4,592,940	2.98%
Public Property				
Personal Services	\$ 9,425,727	\$ 10,062,340	\$ 636,613	6.75%
Purchase of Services Materials Supplies & Equip.	\$ 36,914,408 \$ 1,338,535		\$ (6,364,751) \$ -	-17.24% 0.00%
Contrib. Indemnities & Taxes	\$ -	\$ -	\$ -	0.00%
Payments to Other Funds	\$ 26,643,000		\$ 1,592,000	5.98%
Total	\$ 74,321,670	\$ 70,185,532	\$ (4,136,138)	-5.57%
Public Property-SEPTA Subsidy				
Purchase of Services	\$ 86,356,000		\$ (1,748,000)	-2.02%
Total	\$ 86,356,000	\$ 84,608,000	\$ (1,748,000)	-2.02%
Public Property-Space Rentals				
Purchase of Services	\$ 26,278,677	\$ 25,567,715	\$ (710,962)	-2.71%
Total	\$ 26,278,677	\$ 25,567,715	\$ (710,962)	-2.71%
Public Property-Utilities				
Purchase of Services Total	\$ 27,393,339		\$ (1,945,716)	-7.10%
lotal	\$ 27,393,339	\$ 25,447,623	\$ (1,945,716)	-7.10%
Records				
Personal Services Purchase of Services	\$ 3,268,492 \$ 1,373,779	\$ 3,079,932 \$ 743,265	\$ (188,560) \$ (630,514)	-5.77% -45.90%
Materials Supplies & Equip.	\$ 308,758		\$ (165,000)	-53.44%
Contrib. Indemnities & Taxes	\$ 1,456		\$ (1,456)	-100.00%
Total	\$ 4,952,485	\$ 3,966,955	\$ (985,530)	-19.90%
Register of Wills				
Personal Services	\$ 4,299,820		\$ (343,627)	-7.99%
Purchase of Services Materials Supplies & Equip	\$ 238,700		\$ (113,700)	-47.63%
Materials Supplies & Equip. Total	\$ 140,236 \$ 4,678,756		\$ - \$ (457,327)	0.00% -9.77%
	,,			
Revenue Perconal Services	\$ 24,073,730	¢	¢ /1 527 2071	6 200/
Personal Services Purchase of Services	\$ 24,0/3,/30 \$ 7,755,749	\$ 22,536,343 \$ 5,627,749	\$ (1,537,387) \$ (2,128,000)	-6.39% -27.44%
Materials Supplies & Equip.	\$ 1,188,976	\$ 859,976	\$ (329,000)	-27.67%
Contrib. Indemnities & Taxes	\$ -	\$ -	\$ - (2.004.287)	12 109/
Total	\$ 33,018,455	\$ 29,024,068	\$ (3,994,387)	-12.10%
Sheriff				
Personal Services	\$ 25,641,941	\$ 25,165,728	\$ (476,213)	-1.86%
Purchase of Services Materials Supplies & Equip.	\$ 894,517 \$ 708,907	\$ 1,105,267 \$ 498,157	\$ 210,750 \$ (210,750)	23.56% -29.73%
Contrib. Indemnities & Taxes	\$ -	\$ -	\$ -	
Total	\$ 27,245,365	\$ 26,769,152	\$ (476,213)	-1.75%
Sinking Fund Commission (Debt Service)				
Purchase of Services	\$ 109,222,498		\$ (9,966,684)	-9.13%
Debt Service	\$ 187,482,819 \$ 206,705,217	\$ 181,589,117	\$ (5,893,702)	-3.14%
Total	\$ 296,705,317	\$ 280,844,931	\$ (15,860,386)	-5.35%
Streets-Disposal				
Purchase of Services Total	\$ 48,340,013		\$ 3,122,567	6.46%
Iotai	\$ 48,340,013	\$ 51,462,580	\$ 3,122,567	6.46%
Streets				
Personal Services	\$ 90,993,783		\$ (5,242,313)	-5.76%
Purchase of Services Materials Supplies & Equip.	\$ 6,442,850 \$ 8,078,596	\$ 8,050,100 \$ 6,172,885	\$ 1,607,250 \$ (1,905,711)	24.95% -23.59%
Contrib. Indemnities & Taxes	\$ 53,171	\$ 53,171	\$ -	0.00%
Total	\$ 105,568,400		\$ (5,540,774)	-5.25%
Total General Fund	\$ 5,152,709,082	\$ 4,895,285,000	\$ (257,424,082)	-5.00%
	s,152,709,082	+,055,205,000	- (2J/,424,002)	-5.0070