



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 5th, 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 [data portal](#) 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**
- **Approximately \$100 million in COVID-19 related expenditures will take place in FY20.**

FY20 Budget Projections		FY20 Pre-COVID Projection	FY20 Current Projection	Adjustments
	Revenues	\$	5,012,225	\$ 4,939,016
Obligations	\$	5,118,079	\$ 5,152,709	\$ 34,630
Adjusted Operating Surplus/(Deficit)	\$	(86,354)	\$ (170,674)	\$ (84,320)
Fund Balance	\$	352,326	\$ 268,006	\$ (84,320)
FY21 Budget Projections		FY21 Pre-COVID Proposal	FY21 Updated Proposal	Adjustments
	Revenues	\$	5,180,385	\$ 4,695,273
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)

FY21 Proposed Changes to Revenues and Expenditures

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

Revenues:

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)

	FY20 Current Projection	FY21 Updated Proposal	Projected Year-to-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)

FY21 General Fund Revenue Enhancements			
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		Varied
Real Estate Tax Increase - School District Side	\$0M	1.3998%	1.4551%
Total	\$49.9M		

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*.

FY21 Budget Gap			
FY21 (Negative) Projection 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:

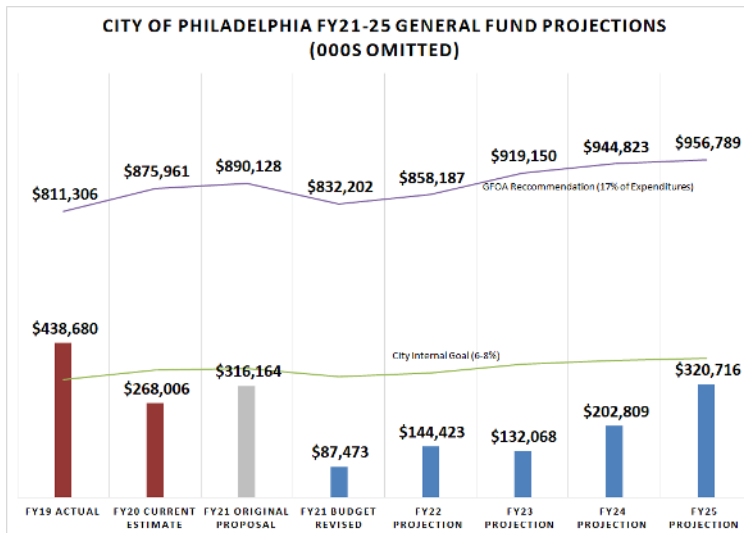
General Fund Expenditures have been adjusted downward by \$340 million (\$370.4m in cuts, \$30m in increased costs) when compared to the original proposal.

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.

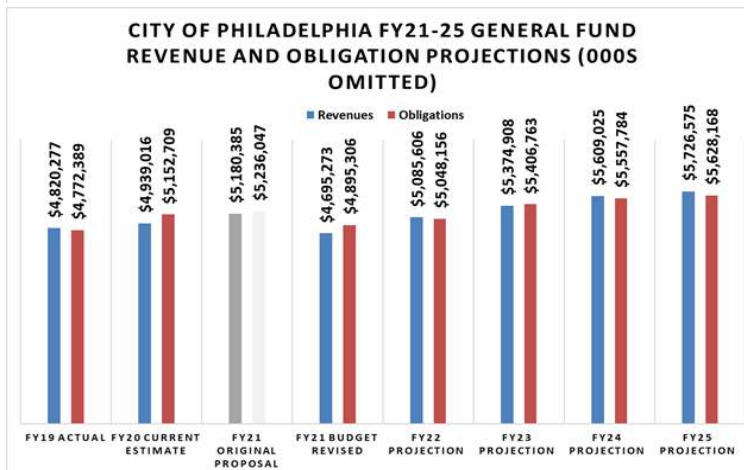
Please see Appendix for full General Fund department-by-department comparison, showing projected spend (FY20) vs. proposed appropriation (FY21) – as of May 1, 2020 – sorted by largest to smallest dollar change and percentage change.



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).

FY21-25 Projected Tax Base 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 indicate a figure changed from IHS Markit Projections

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 23rd, 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.

School District of Philadelphia FY20 Update			
\$000s omitted	FY20 Pre-COVID	FY20 Current Projection	Adjustments
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)

- 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:

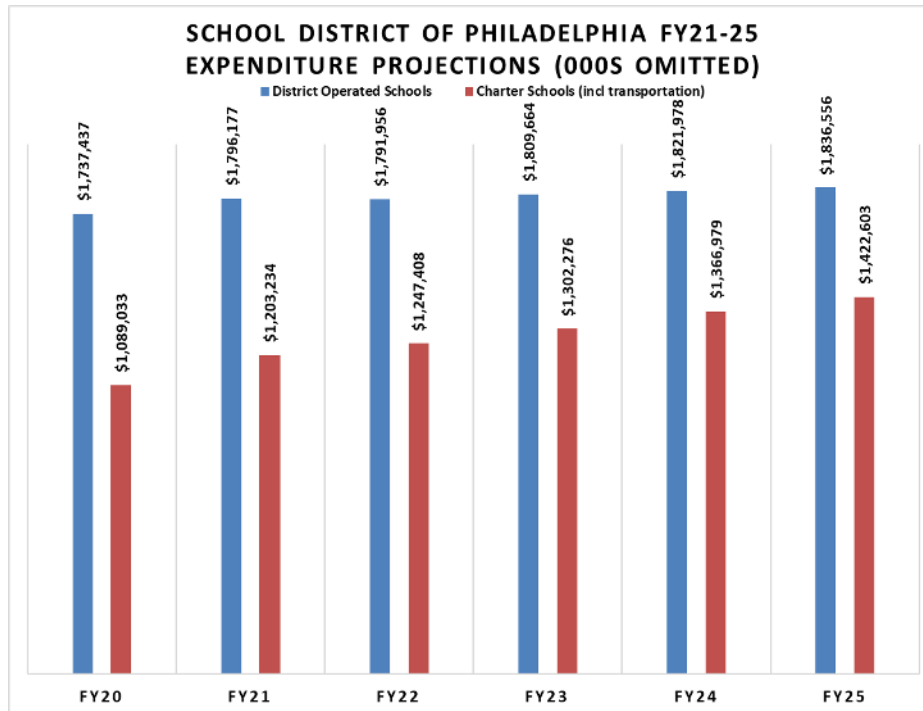
- No changes to the Charter School funding formula
- The State will cut funding for the School District to the maximum allowed under the CARES Act (\$108 million)
- School District will receive \$130 million in Federal Stimulus.
- Hiring freeze
- No changes to the current labor contract (currently being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

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 - Updated Budget Projections (As of 4/23/20), \$000s Omitted						
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	Increase (Decrease)	% Change
Managing Director	\$ 161,018,172	\$ 52,034,792	\$ (108,983,380)	-67.68%
Office of Children and Families	\$ 45,350,014	\$ 442,000	\$ (44,908,014)	-99.03%
Prisons	\$ 252,286,023	\$ 217,202,744	\$ (35,083,279)	-13.91%
Finance-Budget Stabilization	\$ 34,276,000	\$ -	\$ (34,276,000)	-100.00%
Finance-Employee Benefits	\$ 1,408,186,614	\$ 1,382,872,245	\$ (25,314,369)	-1.80%
Sinking Fund Commission (Debt Service)	\$ 296,705,317	\$ 280,844,931	\$ (15,860,386)	-5.35%
Office of Homeless Services	\$ 60,869,901	\$ 47,984,241	\$ (12,885,660)	-21.17%
Parks and Recreation	\$ 65,589,963	\$ 53,044,397	\$ (12,545,566)	-19.13%
Planning and Development	\$ 16,843,617	\$ 7,625,987	\$ (9,217,630)	-54.72%
Commerce	\$ 10,287,560	\$ 1,451,358	\$ (8,836,202)	-85.89%
District Attorney	\$ 42,129,989	\$ 33,335,098	\$ (8,794,891)	-20.88%
Fleet Management -Vehicle Lease/Purch.	\$ 17,286,549	\$ 9,797,739	\$ (7,488,810)	-43.32%
Free Library	\$ 45,981,774	\$ 39,293,199	\$ (6,688,575)	-14.55%
Streets	\$ 105,568,400	\$ 100,027,626	\$ (5,540,774)	-5.25%
Licenses & Inspection	\$ 42,223,989	\$ 37,718,816	\$ (4,505,173)	-10.67%
Office of Arts & Culture & the Creative Economy	\$ 4,419,130	\$ -	\$ (4,419,130)	-100.00%
Public Property	\$ 74,321,670	\$ 70,185,532	\$ (4,136,138)	-5.57%
Revenue	\$ 33,018,455	\$ 29,024,068	\$ (3,994,387)	-12.10%
Commerce-Economic Stimulus	\$ 7,671,624	\$ 4,000,000	\$ (3,671,624)	-47.86%
Fleet Management	\$ 50,133,360	\$ 46,554,608	\$ (3,578,752)	-7.14%
Managing Director-Legal Services	\$ 50,938,541	\$ 48,904,181	\$ (2,034,360)	-3.99%
Public Property-Utilities	\$ 27,393,339	\$ 25,447,623	\$ (1,945,716)	-7.10%
Law	\$ 16,360,043	\$ 14,513,482	\$ (1,846,561)	-11.29%
Public Property-SEPTA Subsidy	\$ 86,356,000	\$ 84,608,000	\$ (1,748,000)	-2.02%
City Council	\$ 18,677,973	\$ 17,277,973	\$ (1,400,000)	-7.50%
Office of Property Assessment	\$ 17,430,824	\$ 16,060,395	\$ (1,370,429)	-7.86%
Office of Human Resources	\$ 6,909,801	\$ 5,605,339	\$ (1,304,462)	-18.88%
City Representative	\$ 1,284,721	\$ -	\$ (1,284,721)	-100.00%
Office of the Chief Administrative Officer	\$ 7,510,538	\$ 6,322,355	\$ (1,188,183)	-15.82%
Records	\$ 4,952,485	\$ 3,966,955	\$ (985,530)	-19.90%
Procurement	\$ 5,718,291	\$ 4,744,736	\$ (973,555)	-17.03%
Finance	\$ 69,292,899	\$ 68,391,114	\$ (901,785)	-1.30%
Public Property-Space Rentals	\$ 26,278,677	\$ 25,567,715	\$ (710,962)	-2.71%
Mural Arts Program	\$ 2,545,184	\$ 2,004,562	\$ (540,622)	-21.24%
Art Museum	\$ 2,550,000	\$ 2,040,000	\$ (510,000)	-20.00%
Auditing (City Controller)	\$ 10,034,966	\$ 9,554,751	\$ (480,215)	-4.79%
Sheriff	\$ 27,245,365	\$ 26,769,152	\$ (476,213)	-1.75%
Register of Wills	\$ 4,678,756	\$ 4,221,429	\$ (457,327)	-9.77%
Office of Behavioral Health and Intellectual disAbility	\$ 15,916,345	\$ 15,476,560	\$ (439,785)	-2.76%
Office of the Inspector General	\$ 1,742,423	\$ 1,450,681	\$ (291,742)	-16.74%
First Judicial District	\$ 116,322,633	\$ 116,036,029	\$ (286,604)	-0.25%
Office of Sustainability	\$ 1,467,804	\$ 1,202,990	\$ (264,814)	-18.04%
Office of Innovation and Technology	\$ 76,019,361	\$ 75,772,886	\$ (246,475)	-0.32%
Board of Ethics	\$ 1,104,071	\$ 950,218	\$ (153,853)	-13.94%
Mayor's Office - Scholarships	\$ 200,000	\$ 100,000	\$ (100,000)	-50.00%
Empowerment and Opportunity	\$ 90,000	\$ 45,000	\$ (45,000)	-50.00%
Board of Revision of Taxes	\$ 1,060,791	\$ 1,040,543	\$ (20,248)	-1.91%
Human Relations Commission	\$ 2,420,426	\$ 2,420,200	\$ (226)	-0.01%
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 #	\$ 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%
L&I-Board of L&I Review	\$ 174,729	\$ 174,980	\$ 251	0.14%
L&I-Board of Building Standards	\$ 80,602	\$ 82,018	\$ 1,416	1.76%
City Commissioners	\$ 12,219,887	\$ 12,229,691	\$ 9,804	0.08%
Mayor's Office	\$ 6,298,286	\$ 6,333,592	\$ 35,306	0.56%
City Treasurer	\$ 1,514,291	\$ 1,581,875	\$ 67,584	4.46%
Labor	\$ 2,510,841	\$ 2,772,104	\$ 261,263	10.41%
Streets-Disposal	\$ 48,340,013	\$ 51,462,580	\$ 3,122,567	6.46%
Public Health	\$ 154,382,153	\$ 158,975,093	\$ 4,592,940	2.98%
Fire	\$ 314,995,553	\$ 320,815,508	\$ 5,819,955	1.85%
Civil Service Commission	\$ 205,336	\$ 6,924,691	\$ 6,719,355	3272.37%
Finance-Community College Subsidy	\$ 36,059,207	\$ 44,110,159	\$ 8,050,952	22.33%
Police	\$ 748,592,048	\$ 760,296,663	\$ 11,704,615	1.56%
Office of Innovation and Technology-911	\$ 41,235,086	\$ 53,564,955	\$ 12,329,869	29.90%
Finance-School District Contribution	\$ 222,456,410	\$ 252,578,558	\$ 30,122,148	13.54%
Human Services	\$ 119,631,744	\$ 162,105,765	\$ 42,474,021	35.50%

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

	FY20 Updated Estimate	FY21 Updated Proposal	Increase (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)	-47.86%
Fleet Management - Vehicle Lease/Purch.	\$ 17,286,549	\$ 9,797,739	\$ (7,488,810)	-43.32%
Mural Arts Program	\$ 2,545,184	\$ 2,004,562	\$ (540,622)	-21.24%
Office of Homeless Services	\$ 60,869,901	\$ 47,984,241	\$ (12,885,660)	-21.17%
District Attorney	\$ 42,129,989	\$ 33,335,098	\$ (8,794,891)	-20.88%
Art Museum	\$ 2,550,000	\$ 2,040,000	\$ (510,000)	-20.00%
Records	\$ 4,952,485	\$ 3,966,955	\$ (985,530)	-19.90%
Parks and Recreation	\$ 65,589,963	\$ 53,044,397	\$ (12,545,566)	-19.13%
Office of Human Resources	\$ 6,909,801	\$ 5,605,339	\$ (1,304,462)	-18.88%
Office of Sustainability	\$ 1,467,804	\$ 1,202,990	\$ (264,814)	-18.04%
Procurement	\$ 5,718,291	\$ 4,744,736	\$ (973,555)	-17.03%
Office of the Inspector General	\$ 1,742,423	\$ 1,450,681	\$ (291,742)	-16.74%
Office of the Chief Administrative Officer	\$ 7,510,538	\$ 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)	-13.94%
Prisons	\$ 252,286,023	\$ 217,202,744	\$ (35,083,279)	-13.91%
Revenue	\$ 33,018,455	\$ 29,024,068	\$ (3,994,387)	-12.10%
Law	\$ 16,360,043	\$ 14,513,482	\$ (1,846,561)	-11.29%
Licenses & Inspection	\$ 42,223,989	\$ 37,718,816	\$ (4,505,173)	-10.67%
Register of Wills	\$ 4,678,756	\$ 4,221,429	\$ (457,327)	-9.77%
Office of Property Assessment	\$ 17,430,824	\$ 16,060,395	\$ (1,370,429)	-7.86%
City Council	\$ 18,677,973	\$ 17,277,973	\$ (1,400,000)	-7.50%
Fleet Management	\$ 50,133,360	\$ 46,554,608	\$ (3,578,752)	-7.14%
Public Property-Utilities	\$ 27,393,339	\$ 25,447,623	\$ (1,945,716)	-7.10%
Public Property	\$ 74,321,670	\$ 70,185,532	\$ (4,136,138)	-5.57%
Sinking Fund Commission (Debt Service)	\$ 296,705,317	\$ 280,844,931	\$ (15,860,386)	-5.35%
Streets	\$ 105,568,400	\$ 100,027,626	\$ (5,540,774)	-5.25%
Auditing (City Controller)	\$ 10,034,966	\$ 9,554,751	\$ (480,215)	-4.79%
Managing Director-Legal Services	\$ 50,938,541	\$ 48,904,181	\$ (2,034,360)	-3.99%
Office of Behavioral Health and Intellectual disAbility	\$ 15,916,345	\$ 15,476,560	\$ (439,785)	-2.76%
Public Property-Space Rentals	\$ 26,278,677	\$ 25,567,715	\$ (710,962)	-2.71%
Public Property-SEPTA Subsidy	\$ 86,356,000	\$ 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)	-0.01%
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	0.08%
L&I-Board of L&I Review	\$ 174,729	\$ 174,980	\$ 251	0.14%
Mayor's Office	\$ 6,298,286	\$ 6,333,592	\$ 35,306	0.56%
Police	\$ 748,592,048	\$ 760,296,663	\$ 11,704,615	1.56%
L&I-Board of Building Standards	\$ 80,602	\$ 82,018	\$ 1,416	1.76%
Fire	\$ 314,995,553	\$ 320,815,508	\$ 5,819,955	1.85%
Public Health	\$ 154,382,153	\$ 158,975,093	\$ 4,592,940	2.98%
City Treasurer	\$ 1,514,291	\$ 1,581,875	\$ 67,584	4.46%
Streets-Disposal	\$ 48,340,013	\$ 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%
Civil Service Commission	\$ 205,336	\$ 6,924,691	\$ 6,719,355	3272.37%

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

	FY20 Updated Estimate	FY21 Updated Proposal	Increase (Decrease)	% Change
Art Museum	\$ 2,550,000	\$ 2,040,000	\$ (510,000)	-20.00%
Total	\$ 2,550,000	\$ 2,040,000	\$ (510,000)	-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				
Personal Services	\$ 1,044,071	\$ 890,218	\$ (153,853)	-14.74%
Purchase of Services	\$ 52,500	\$ 52,500	\$ -	0.00%
Materials Supplies & Equip.	\$ 7,500	\$ 7,500	\$ -	0.00%
Total	\$ 1,104,071	\$ 950,218	\$ (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.	\$ 22,727	\$ 17,727	\$ (5,000)	-22.00%
Total	\$ 1,060,791	\$ 1,040,543	\$ (20,248)	-1.91%
City Commissioners				
Personal Services	\$ 6,636,209	\$ 6,646,013	\$ 9,804	0.15%
Purchase of Services	\$ 5,011,061	\$ 5,011,061	\$ -	0.00%
Materials Supplies & Equip.	\$ 572,617	\$ 572,617	\$ -	0.00%
Contrib. Indemnities & Taxes	\$ -	\$ -	\$ -	0.00%
Total	\$ 12,219,887	\$ 12,229,691	\$ 9,804	0.08%
City Council				
Personal Services	\$ 15,627,138	\$ 14,877,138	\$ (750,000)	-4.80%
Purchase of Services	\$ 2,446,885	\$ 1,971,885	\$ (475,000)	-19.41%
Materials Supplies & Equip.	\$ 603,650	\$ 428,650	\$ (175,000)	-28.99%
Contrib. Indemnities & Taxes	\$ 100	\$ 100	\$ -	0.00%
Payments to Other Funds	\$ 100	\$ 100	\$ -	0.00%
Advances and Other Misc. Payments	\$ 100	\$ 100	\$ -	0.00%
Total	\$ 18,677,973	\$ 17,277,973	\$ (1,400,000)	-7.50%
City Representative				
Personal Services	\$ 830,942	\$ -	\$ (830,942)	-100.00%
Purchase of Services	\$ 399,779	\$ -	\$ (399,779)	-100.00%
Materials Supplies & Equip.	\$ 54,000	\$ -	\$ (54,000)	-100.00%
Total	\$ 1,284,721	\$ -	\$ (1,284,721)	-100.00%
City Treasurer				
Personal Services	\$ 1,293,623	\$ 1,366,107	\$ 72,484	5.60%
Purchase of Services	\$ 198,444	\$ 193,544	\$ (4,900)	-2.47%
Materials Supplies & Equip.	\$ 22,224	\$ 22,224	\$ -	0.00%
Total	\$ 1,514,291	\$ 1,581,875	\$ 67,584	4.46%
Civil Service Commission				
Personal Services	\$ 174,742	\$ 177,148	\$ 2,406	1.38%
Purchase of Services	\$ 29,500	\$ 29,500	\$ -	0.00%
Materials Supplies & Equip.	\$ 1,094	\$ 1,094	\$ -	0.00%
Advances and Other Misc. Payments	\$ -	\$ 6,716,949	\$ 6,716,949	
Total	\$ 205,336	\$ 6,924,691	\$ 6,719,355	3272.37%
Commerce				
Personal Services	\$ 3,506,080	\$ 1,424,704	\$ (2,081,376)	-59.36%
Purchase of Services	\$ 6,254,826	\$ -	\$ (6,254,826)	-100.00%
Materials Supplies & Equip.	\$ 26,654	\$ 26,654	\$ -	0.00%
Contrib. Indemnities & Taxes	\$ 500,000	\$ -	\$ (500,000)	-100.00%
Total	\$ 10,287,560	\$ 1,451,358	\$ (8,836,202)	-85.89%
Commerce-Convention Center Subsidy				
Purchase of Services	\$ 15,000,000	\$ 15,000,000	\$ -	0.00%
Total	\$ 15,000,000	\$ 15,000,000	\$ -	0.00%
Commerce-Economic Stimulus				
Purchase of Services	\$ 7,671,624	\$ 4,000,000	\$ (3,671,624)	-47.86%
Total	\$ 7,671,624	\$ 4,000,000	\$ (3,671,624)	-47.86%
District Attorney				
Personal Services	\$ 37,587,796	\$ 30,221,343	\$ (7,366,453)	-19.60%
Purchase of Services	\$ 3,867,172	\$ 2,693,738	\$ (1,173,434)	-30.34%
Materials Supplies & Equip.	\$ 675,021	\$ 420,017	\$ (255,004)	-37.78%
Contrib. Indemnities & Taxes	\$ -	\$ -	\$ -	
Total	\$ 42,129,989	\$ 33,335,098	\$ (8,794,891)	-20.88%
Finance				
Personal Services	\$ 9,241,878	\$ 10,278,838	\$ 1,036,960	11.22%
Purchase of Services	\$ 3,284,912	\$ 2,626,660	\$ (658,252)	-20.04%
Materials Supplies & Equip.	\$ 103,109	\$ 35,616	\$ (67,493)	-65.46%
Contrib. Indemnities & Taxes	\$ 4,975,000	\$ 950,000	\$ (4,025,000)	-80.90%
Payments to Other Funds	\$ 33,285,000	\$ 4,500,000	\$ (28,785,000)	-86.48%
Advances and Other Misc. Payments	\$ 18,403,000	\$ 50,000,000	\$ 31,597,000	171.69%
Total	\$ 69,292,899	\$ 68,391,114	\$ (901,785)	-1.30%
Finance-Budget Stabilization				
Payments to Other Funds	\$ 34,276,000	\$ -	\$ (34,276,000)	-100.00%
Total	\$ 34,276,000	\$ -	\$ (34,276,000)	-100.00%
Finance-Community College Subsidy				
Contrib. Indemnities & Taxes	\$ 36,059,207	\$ 44,110,159	\$ 8,050,952	22.33%
Total	\$ 36,059,207	\$ 44,110,159	\$ 8,050,952	22.33%
Finance-Employee Benefits				
Pers. Svcs.-Emp.Benefits	\$ 1,408,186,614	\$ 1,382,872,245	\$ (25,314,369)	-1.80%
Total	\$ 1,408,186,614	\$ 1,382,872,245	\$ (25,314,369)	-1.80%

	FY20 Updated Estimate	FY21 Updated Proposal	Increase (Decrease)	% Change
Finance-Hero Scholarship Awards				
Contrib. Indemnities & Taxes	\$ 25,000	\$ 25,000	\$ -	0.00%
Total	\$ 25,000	\$ 25,000	\$ -	0.00%
Finance-Indemnities				
Contrib. Indemnities & Taxes	\$ 49,246,000	\$ 49,246,000	\$ -	0.00%
Total	\$ 49,246,000	\$ 49,246,000	\$ -	0.00%
Finance-Reg #				
Personal Services	\$ 2,650,000	\$ 2,650,000	\$ -	0.00%
Total	\$ 2,650,000	\$ 2,650,000	\$ -	0.00%
Finance-Refunds				
Contrib. Indemnities & Taxes	\$ 250,000	\$ 250,000	\$ -	0.00%
Total	\$ 250,000	\$ 250,000	\$ -	0.00%
Finance-School District Contribution				
Contrib. Indemnities & Taxes	\$ 222,456,410	\$ 252,578,558	\$ 30,122,148	13.54%
Total	\$ 222,456,410	\$ 252,578,558	\$ 30,122,148	13.54%
Finance-Witness Fees				
Purchase of Services	\$ 171,518	\$ 171,518	\$ -	0.00%
Total	\$ 171,518	\$ 171,518	\$ -	0.00%
Fire				
Personal Services	\$ 288,953,567	\$ 295,015,892	\$ 6,062,325	2.10%
Purchase of Services	\$ 6,725,272	\$ 6,724,702	\$ (570)	-0.01%
Materials Supplies & Equip.	\$ 10,081,714	\$ 9,192,914	\$ (888,800)	-8.82%
Contrib. Indemnities & Taxes	\$ -	\$ -	\$ -	
Payments to Other Funds	\$ 9,235,000	\$ 9,882,000	\$ 647,000	7.01%
Total	\$ 314,995,553	\$ 320,815,508	\$ 5,819,955	1.85%
First Judicial District				
Personal Services	\$ 105,610,726	\$ 105,324,122	\$ (286,604)	-0.27%
Purchase of Services	\$ 8,480,039	\$ 8,480,039	\$ -	0.00%
Materials Supplies & Equip.	\$ 2,231,868	\$ 2,231,868	\$ -	0.00%
Contrib. Indemnities & Taxes	\$ -	\$ -	\$ -	
Total	\$ 116,322,633	\$ 116,036,029	\$ (286,604)	-0.25%
Fleet Management				
Personal Services	\$ 19,436,197	\$ 18,824,339	\$ (611,858)	-3.15%
Purchase of Services	\$ 5,305,396	\$ 5,353,396	\$ 48,000	0.90%
Materials Supplies & Equip.	\$ 25,391,767	\$ 22,376,873	\$ (3,014,894)	-11.87%
Contrib. Indemnities & Taxes	\$ -	\$ -	\$ -	
Total	\$ 50,133,360	\$ 46,554,608	\$ (3,578,752)	-7.14%
Fleet Management -Vehicle Lease/Purch.				
Materials Supplies & Equip.	\$ 17,286,549	\$ 9,797,739	\$ (7,488,810)	-43.32%
Total	\$ 17,286,549	\$ 9,797,739	\$ (7,488,810)	-43.32%
Free Library				
Personal Services	\$ 40,855,038	\$ 34,166,463	\$ (6,688,575)	-16.37%
Purchase of Services	\$ 2,824,077	\$ 2,824,077	\$ -	0.00%
Materials Supplies & Equip.	\$ 2,302,659	\$ 2,302,659	\$ -	0.00%
Contrib. Indemnities & Taxes	\$ -	\$ -	\$ -	
Total	\$ 45,981,774	\$ 39,293,199	\$ (6,688,575)	-14.55%
Human Relations Commission				
Personal Services	\$ 2,357,738	\$ 2,357,512	\$ (226)	-0.01%
Purchase of Services	\$ 34,657	\$ 34,657	\$ -	0.00%
Materials Supplies & Equip.	\$ 28,031	\$ 28,031	\$ -	0.00%
Total	\$ 2,420,426	\$ 2,420,200	\$ (226)	-0.01%
Human Services				
Personal Services	\$ 28,313,180	\$ 30,688,565	\$ 2,375,385	8.39%
Purchase of Services	\$ 89,248,594	\$ 129,305,230	\$ 40,056,636	44.88%
Materials Supplies & Equip.	\$ 2,069,970	\$ 2,111,970	\$ 42,000	2.03%
Contrib. Indemnities & Taxes	\$ -	\$ -	\$ -	
Total	\$ 119,631,744	\$ 162,105,765	\$ 42,474,021	35.50%
Labor				
Personal Services	\$ 2,121,104	\$ 2,345,467	\$ 224,363	10.58%
Purchase of Services	\$ 330,317	\$ 340,217	\$ 9,900	3.00%
Materials Supplies & Equip.	\$ 59,420	\$ 86,420	\$ 27,000	45.44%
Total	\$ 2,510,841	\$ 2,772,104	\$ 261,263	10.41%
Law				
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				
Personal Services	\$ 26,654,803	\$ 23,743,982	\$ (2,910,821)	-10.92%
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	\$ 42,223,989	\$ 37,718,816	\$ (4,505,173)	-10.67%
L&I-Board of Building Standards				
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				
Personal Services	\$ 164,293	\$ 164,544	\$ 251	0.15%
Purchase of Services	\$ 10,436	\$ 10,436	\$ -	0.00%
Total	\$ 174,729	\$ 174,980	\$ 251	0.14%
Managing Director				
Personal 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)	-100.00%
Total	\$ 161,018,172	\$ 52,034,792	\$ (108,983,380)	-67.68%

	FY20 Updated Estimate	FY21 Updated Proposal	Increase (Decrease)	% Change
Managing Director-Legal Services				
Purchase of Services	\$ 50,938,541	\$ 48,904,181	\$ (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.	\$ 34,841	\$ 41,341	\$ 6,500	18.66%
Contrib. Indemnities & Taxes	\$ -	\$ -	\$ -	-
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%
Mural Arts Program				
Personal Services	\$ 649,569	\$ 578,952	\$ (70,617)	-10.87%
Purchase of Services	\$ 1,895,615	\$ 1,425,610	\$ (470,005)	-24.79%
Total	\$ 2,545,184	\$ 2,004,562	\$ (540,622)	-21.24%
Office of Arts & Culture & the Creative Economy				
Personal Services	\$ 579,428	\$ -	\$ (579,428)	-100.00%
Purchase of Services	\$ 212,014	\$ -	\$ (212,014)	-100.00%
Materials Supplies & Equip.	\$ 7,000	\$ -	\$ (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	\$ 2,050,549	\$ (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	\$ 1,500,000	\$ -	\$ (1,500,000)	-100.00%
Total	\$ 45,350,014	\$ 442,000	\$ (44,908,014)	-99.03%
Office of Homeless Services				
Personal Services	\$ 9,614,067	\$ 8,014,343	\$ (1,599,724)	-16.64%
Purchase of Services	\$ 50,879,286	\$ 39,593,350	\$ (11,285,936)	-22.18%
Materials Supplies & Equip.	\$ 344,127	\$ 344,127	\$ -	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 Resources				
Personal Services	\$ 5,591,299	\$ 4,296,837	\$ (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	\$ -	\$ -	\$ -	-
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.	\$ 5,931,046	\$ 6,396,428	\$ 465,382	7.85%
Contrib. Indemnities & Taxes	\$ -	\$ -	\$ -	-
Total	\$ 76,019,361	\$ 75,772,886	\$ (246,475)	-0.32%
Office of Innovation and Technology-911				
Personal Services	\$ 1,416,547	\$ 1,341,547	\$ (75,000)	-5.29%
Purchase of Services	\$ 26,280,561	\$ 29,159,009	\$ 2,878,448	10.95%
Materials Supplies & Equip.	\$ 13,537,978	\$ 23,064,399	\$ 9,526,421	70.37%
Total	\$ 41,235,086	\$ 53,564,955	\$ 12,329,869	29.90%
Office of the Inspector General				
Personal Services	\$ 1,639,223	\$ 1,347,481	\$ (291,742)	-17.80%
Purchase of Services	\$ 97,975	\$ 97,975	\$ -	0.00%
Materials Supplies & Equip.	\$ 5,225	\$ 5,225	\$ -	0.00%
Total	\$ 1,742,423	\$ 1,450,681	\$ (291,742)	-16.74%
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	\$ (222,494)	-9.26%
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				
Personal Services	\$ 556,456	\$ 418,165	\$ (138,291)	-24.85%
Purchase of Services	\$ 643,508	\$ 516,985	\$ (126,523)	-19.66%
Materials Supplies & Equip.	\$ 17,840	\$ 17,840	\$ -	0.00%
Payments to Other Funds	\$ 250,000	\$ 250,000	\$ -	0.00%
Total	\$ 1,467,804	\$ 1,202,990	\$ (264,814)	-18.04%

	FY20 Updated Estimate	FY21 Updated Proposal	Increase (Decrease)	% Change
Parks and Recreation				
Personal Services	\$ 52,684,109	\$ 46,540,030	\$ (6,144,079)	-11.66%
Purchase of Services	\$ 7,224,224	\$ 4,482,142	\$ (2,742,082)	-37.96%
Materials Supplies & Equip.	\$ 2,970,630	\$ 2,022,225	\$ (948,405)	-31.93%
Contrib. Indemnities & Taxes	\$ 2,711,000	\$ -	\$ (2,711,000)	-100.00%
Payments to Other Funds	\$ -	\$ -	\$ -	
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	\$ 2,719,463	\$ (2,472,650)	-47.62%
Materials Supplies & Equip.	\$ 101,461	\$ 80,761	\$ (20,700)	-20.40%
Contrib. Indemnities & Taxes	\$ 6,350,000	\$ -	\$ (6,350,000)	-100.00%
Total	\$ 16,843,617	\$ 7,625,987	\$ (9,217,630)	-54.72%
Police				
Personal Services	\$ 726,036,275	\$ 736,537,168	\$ 10,500,893	1.45%
Purchase of Services	\$ 8,169,063	\$ 10,135,755	\$ 1,966,692	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	\$ 124,008,270	\$ (15,859,898)	-11.34%
Purchase of Services	\$ 106,842,354	\$ 87,975,948	\$ (18,866,406)	-17.66%
Materials Supplies & Equip.	\$ 4,373,744	\$ 4,016,769	\$ (356,975)	-8.16%
Contrib. Indemnities & Taxes	\$ 1,201,757	\$ 1,201,757	\$ -	0.00%
Total	\$ 252,286,023	\$ 217,202,744	\$ (35,083,279)	-13.91%
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	\$ 40,194	\$ (8,860)	-18.06%
Total	\$ 5,718,291	\$ 4,744,736	\$ (973,555)	-17.03%
Public Health				
Personal Services	\$ 58,569,978	\$ 57,276,573	\$ (1,293,405)	-2.21%
Purchase of Services	\$ 83,524,827	\$ 90,506,143	\$ 6,981,316	8.36%
Materials Supplies & Equip.	\$ 7,787,348	\$ 6,768,973	\$ (1,018,375)	-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	\$ 36,914,408	\$ 30,549,657	\$ (6,364,751)	-17.24%
Materials Supplies & Equip.	\$ 1,338,535	\$ 1,338,535	\$ -	0.00%
Contrib. Indemnities & Taxes	\$ -	\$ -	\$ -	
Payments to Other Funds	\$ 26,643,000	\$ 28,235,000	\$ 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	\$ 84,608,000	\$ (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	\$ 27,393,339	\$ 25,447,623	\$ (1,945,716)	-7.10%
Total	\$ 27,393,339	\$ 25,447,623	\$ (1,945,716)	-7.10%
Records				
Personal Services	\$ 3,268,492	\$ 3,079,932	\$ (188,560)	-5.77%
Purchase of Services	\$ 1,373,779	\$ 743,265	\$ (630,514)	-45.90%
Materials Supplies & Equip.	\$ 308,758	\$ 143,758	\$ (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	\$ 3,956,193	\$ (343,627)	-7.99%
Purchase of Services	\$ 238,700	\$ 125,000	\$ (113,700)	-47.63%
Materials Supplies & Equip.	\$ 140,236	\$ 140,236	\$ -	0.00%
Total	\$ 4,678,756	\$ 4,221,429	\$ (457,327)	-9.77%
Revenue				
Personal Services	\$ 24,073,730	\$ 22,536,343	\$ (1,537,387)	-6.39%
Purchase of Services	\$ 7,755,749	\$ 5,627,749	\$ (2,128,000)	-27.44%
Materials Supplies & Equip.	\$ 1,188,976	\$ 859,976	\$ (329,000)	-27.67%
Contrib. Indemnities & Taxes	\$ -	\$ -	\$ -	
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	\$ 894,517	\$ 1,105,267	\$ 210,750	23.56%
Materials Supplies & Equip.	\$ 708,907	\$ 498,157	\$ (210,750)	-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	\$ 99,255,814	\$ (9,966,684)	-9.13%
Debt Service	\$ 187,482,819	\$ 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	\$ 48,340,013	\$ 51,462,580	\$ 3,122,567	6.46%
Total	\$ 48,340,013	\$ 51,462,580	\$ 3,122,567	6.46%
Streets				
Personal Services	\$ 90,993,783	\$ 85,751,470	\$ (5,242,313)	-5.76%
Purchase of Services	\$ 6,442,850	\$ 8,050,100	\$ 1,607,250	24.95%
Materials Supplies & Equip.	\$ 8,078,596	\$ 6,172,885	\$ (1,905,711)	-23.59%
Contrib. Indemnities & Taxes	\$ 53,171	\$ 53,171	\$ -	0.00%
Total	\$ 105,568,400	\$ 100,027,626	\$ (5,540,774)	-5.25%
Total General Fund	\$ 5,152,709,082	\$ 4,895,285,000	\$ (257,424,082)	-5.00%

*reflects changes in expenditure projections due to COVID-19 crisis