



# CITY OF PHILADELPHIA

## OFFICE OF THE DIRECTOR OF FINANCE

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**ROB DUBOW**  
Director of Finance

July 14, 2020

Harvey M. Rice, Esq  
Executive Director  
Pennsylvania Intergovernmental  
Cooperation Authority  
1500 Walnut Street, Suite 1600  
Philadelphia, PA 19102

Dear Harvey,

Thank you for sharing the preliminary PICA staff analysis of the FY21-25 Five Year Financial and Strategic Plan for the City of Philadelphia. As you know, the global health pandemic COVID-19 and ensuing economic shut-down has led to unprecedented uncertainty around the local, state, national and world economies. Part of the uncertainty for Philadelphia stems from the delayed payment deadline for the Business Income and Receipts Tax for Tax Year 2019, which are counted as FY20 revenues. While the impacts of the pandemic would not affect the amounts due for Tax Year 2019, businesses' ability to pay and estimates for Tax Year 2020 are certainly affected and there are longer term impacts that are virtually impossible to predict with precision.

This uncertainty has led a gap between the tax collection projections included in the FY21-FY25 Five Year Plan, based on guidance of outside economic consultants, IHS Markit, and those made by PICA's external consultant. While over the life of the plan, the gap is minimal, at less than 1% of total tax collections, the timing of the differences on a year-by-year basis makes it prudent for the City to have a contingency plan in place, as outlined in the attached addendum, should the actual revenue collections be closer to the projections made by PICA's economist than to those included in the FY21-FY25 Five Year Plan. The contingency actions in the attached addendum would bring the FY21-FY25 Five Year Plan into balance in each year. It is possible, however, that after the FY20 BIRT numbers are known, the City would implement more or different measures to ensure that the Plan stayed balanced.


The City's contingency measures include recognizing known underspends of funds in FY20, utilizing reserves set aside for reopening the economy, recessions, and future labor contracts, delaying or reducing new initiatives not yet started, like Public Safety Enforcement Officers. With these measures, the City can still achieve a balanced plan and positive annual fund balances in

each year of the FY21-25 Plan. Additionally, the Administration may pursue revenue enhancements in FY22 and beyond, like extending the Parking and non-resident Wage Tax increases beyond FY21 which would generate \$22.5 million in FY22, but as those extensions require Council approval, they are not included in the contingency plan.

Contingency Plan for Reduced Revenues in the FY21-25 Five Year Financial Plan						
in millions	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
FY21-FY25 Five Year Plan Fund Balance	\$ 254.91	\$ 51.35	\$ 50.82	\$ 141.30	\$ 117.11	\$ 229.25
Fund Balance with PICA Projections	\$ 218.47	\$ (75.11)	\$ (22.85)	\$ 85.52	\$ 117.62	\$ 313.95
Fund Balance with Contingency Measures	\$ 264.87	\$ 23.65	\$ 23.75	\$ 86.75	\$ 71.37	\$ 272.22

Thank you for your continued cooperation and flexibility as we work through this challenging time. We are happy to discuss any questions you might have about the contingency proposal.

Sincerely,



Rob Dubow  
Director of Finance



Marisa Goren Waxman, AICP  
Budget Director

cc: The Honorable James F. Kenney, Mayor  
The Honorable Darrell L. Clarke, Council President  
Matthew Stitt, Chief Financial Officer, City Council  
James Engler, Chief of Staff, Mayor's Office

# **CITY OF PHILADELPHIA**



## **FY2021 - FY2025 FIVE YEAR FINANCIAL PLAN**

**PER COUNCIL APPROVED BUDGET**

**JUNE 2020**

**With Addendum**

**JAMES F. KENNEY  
MAYOR**

City of Philadelphia As Adopted Five Year Financial Plan FY2021-2025				SUMMARY OF OPERATIONS FISCAL YEARS 2019 TO 2025 (Amounts in Thousands)				
FUND								
General								
NO.	ITEM	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>OPERATIONS OF FISCAL YEAR</b>								
<b><u>REVENUES</u></b>								
1	Taxes	3,614,840	3,522,792	3,330,098	3,699,848	3,903,572	4,049,008	4,193,105
2	Locally Generated Non-Tax Revenues	349,062	362,177	357,890	387,499	360,806	362,971	423,306
3	Revenue from Other Governments	311,146	389,288	297,597	311,108	312,158	314,159	315,274
4	Other Govts. - PICA City Account (1)	493,552	497,701	470,600	521,287	570,438	615,488	638,534
5	Sub-Total Other Governments	804,698	886,989	768,197	832,395	882,596	929,647	953,808
6	Revenue from Other Funds of City	51,677	88,476	125,608	61,772	63,315	63,801	64,311
7	<b>Total - Revenue</b>	<b>4,820,277</b>	<b>4,860,434</b>	<b>4,581,793</b>	<b>4,981,514</b>	<b>5,210,289</b>	<b>5,405,427</b>	<b>5,634,530</b>
8	Other	0	0	0	0	0	0	0
9	<b>Total Revenue and Other Sources</b>	<b>4,820,277</b>	<b>4,860,434</b>	<b>4,581,793</b>	<b>4,981,514</b>	<b>5,210,289</b>	<b>5,405,427</b>	<b>5,634,530</b>
<b><u>OBLIGATIONS/APPROPRIATIONS</u></b>								
10	Personal Services	1,749,789	1,884,357	1,795,159	1,810,270	1,831,769	1,908,238	1,908,595
11	Personal Services-Pensions	700,450	690,958	622,929	708,850	723,681	736,244	749,319
12	Personal Services-Pensions - Sales Tax	52,099	37,101	27,254	39,299	47,216	52,935	58,573
13	Personal Services-Other Employee Benefits	618,517	620,316	636,976	673,882	704,445	740,466	773,773
14	<b>Sub-Total Employee Compensation</b>	<b>3,120,855</b>	<b>3,232,732</b>	<b>3,082,318</b>	<b>3,232,301</b>	<b>3,307,111</b>	<b>3,437,883</b>	<b>3,490,260</b>
15	Purchase of Services	915,529	1,032,109	948,562	957,186	993,885	1,082,616	1,087,215
16	Materials, Supplies and Equipment	113,267	166,576	117,304	97,532	97,163	126,963	113,898
17	Contributions, Indemnities, and Taxes	279,769	341,732	378,737	374,830	389,858	407,067	406,965
18	Debt Service	159,787	187,484	185,714	203,916	216,115	235,167	245,496
19	Payments to Other Funds	183,182	73,913	67,216	55,775	60,182	69,422	68,165
20	Advances & Misc. Pmts. Incl. Labor Reserve	0	0	0	25,000	45,000	65,000	65,000
21	Adv & Misc. Pmts.-Reopening & Recession Reserve	0	18,403	25,000	55,000	30,000	25,000	25,000
22	Sub-Total	4,772,389	5,052,949	4,804,851	5,001,540	5,139,314	5,449,118	5,501,999
23	Payment to Budget Stabilization Reserve Fund	0	34,276	0	0	0	0	39,894
24	<b>Total - Obligations</b>	<b>4,772,389</b>	<b>5,087,225</b>	<b>4,804,851</b>	<b>5,001,540</b>	<b>5,139,314</b>	<b>5,449,118</b>	<b>5,541,893</b>
25	Oper. Surplus (Deficit) for Fiscal Year	47,888	(226,791)	(223,058)	(20,026)	70,975	(43,691)	92,637
<b>Prior Year Adjustments:</b>								
26	Revenue Adjustments	0	0	0	0	0	0	0
27	Other Adjustments	22,009	43,019	19,500	19,500	19,500	19,500	19,500
28	Total Prior Year Adjustments	22,009	43,019	19,500	19,500	19,500	19,500	19,500
29	<b>Adjusted Oper. Surplus/ (Deficit)</b>	<b>69,897</b>	<b>(183,772)</b>	<b>(203,558)</b>	<b>(526)</b>	<b>90,475</b>	<b>(24,191)</b>	<b>112,137</b>
<b><u>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</u></b>								
Fund Balance Available for Appropriation								
30	June 30 of Prior Fiscal Year	368,783	438,680	254,908	51,350	50,824	141,299	117,108
Fund Balance Available for Appropriation								
31	June 30	<b>438,680</b>	<b>254,908</b>	<b>51,350</b>	<b>50,824</b>	<b>141,299</b>	<b>117,108</b>	<b>229,245</b>

City of Philadelphia		SUPPORTING REVENUE SCHEDULES						
Five Year Financial Plan FY2021-2025		FISCAL YEARS 2019 TO 2025						
		(Amounts in Thousands)						
FUND								
General								
REVENUE								
Taxes								
NO.	AGENCY AND REVENUE SOURCE	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
(1)	(2)	(5)	(5)	(6)	(7)	(8)	(9)	(9)
	<b>A. Real Property</b>							
1	1. Current	658,208	653,930	647,474	695,620	730,080	762,732	795,499
2	2. Prior	38,395	37,565	36,814	36,077	35,356	34,649	33,956
3	<b>Subtotal</b>	<b>696,603</b>	<b>691,495</b>	<b>684,288</b>	<b>731,697</b>	<b>765,436</b>	<b>797,381</b>	<b>829,455</b>
	<b>B. Wage and Earnings</b>							
4	1. Current	1,577,549	1,597,922	1,513,699	1,636,780	1,751,682	1,818,713	1,878,517
5	2. Prior	4,350	5,400	5,400	5,400	5,400	5,400	5,400
6	<b>Subtotal</b>	<b>1,581,899</b>	<b>1,603,322</b>	<b>1,519,099</b>	<b>1,642,180</b>	<b>1,757,082</b>	<b>1,824,113</b>	<b>1,883,917</b>
	<b>C. Business Taxes</b>							
7	<b>1. Business Income &amp; Receipts</b>	<b>540,873</b>	<b>514,049</b>	<b>464,321</b>	<b>605,916</b>	<b>631,103</b>	<b>653,147</b>	<b>676,591</b>
	<b>2. Net Profits</b>							
8	a. Current	29,455	31,888	25,164	33,525	31,798	30,466	32,709
9	b. Prior	6,353	4,700	4,700	4,700	4,700	4,700	4,700
10	<b>Subtotal</b>	<b>35,808</b>	<b>36,588</b>	<b>29,864</b>	<b>38,225</b>	<b>36,498</b>	<b>35,166</b>	<b>37,409</b>
11	<b>Total, Business Taxes</b>	<b>576,681</b>	<b>550,637</b>	<b>494,185</b>	<b>644,141</b>	<b>667,601</b>	<b>688,313</b>	<b>714,000</b>
	<b>D. Other Taxes</b>							
12	1. Sales	172,100	157,101	147,254	159,299	167,216	172,935	178,573
13	2. Sales (Pension)	52,099	37,101	27,254	39,299	47,216	52,935	58,573
15	3. Amusement	26,406	18,500	16,611	26,116	27,077	27,914	28,844
16	4. Real Property Transfer	311,548	296,576	275,918	284,410	296,944	308,556	320,793
17	5. Real Property Transfer (SDP Homestead)	16,898	16,898	16,898	16,898	16,898	16,898	16,898
18	6. Parking	99,312	80,699	76,719	83,298	86,014	88,336	90,880
19	7. Smokeless Tobacco	957	962	967	972	977	982	987
20	8. Philadelphia Beverage	76,855	65,758	67,441	67,954	67,444	66,938	66,436
21	9. Other	3,482	3,743	3,464	3,584	3,667	3,707	3,749
22	<b>Subtotal</b>	<b>759,657</b>	<b>677,338</b>	<b>632,526</b>	<b>681,830</b>	<b>713,453</b>	<b>739,201</b>	<b>765,733</b>
23	<b>Total Taxes</b>	<b>3,614,840</b>	<b>3,522,792</b>	<b>3,330,098</b>	<b>3,699,848</b>	<b>3,903,572</b>	<b>4,049,008</b>	<b>4,193,105</b>

City of Philadelphia		SUPPORTING REVENUE SCHEDULES						
Five Year Financial Plan FY2021-2025		FISCAL YEARS 2019 TO 2025						
FUND		(Amounts in Thousands)						
General								
REVENUE								
Locally Generated Non - Tax								
No.	Agency and Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	<b><u>Office of Innovation &amp; Technology</u></b>							
1	Cable Franchise Fees	21,941	22,160	22,382	22,606	22,832	23,060	23,291
2	Other	131	235	235	235	235	235	235
3	Subtotal	22,072	22,395	22,617	22,841	23,067	23,295	23,526
	<b><u>Mayor</u></b>							
4	Other	131	10	15	15	15	15	15
	<b><u>Managing Director</u></b>							
5	Other	1,412	1,267	1,592	1,617	1,642	1,667	1,692
	<b><u>Police</u></b>							
6	Prior Year Reimb.- Special Services	6,606	5,900	4,000	4,000	4,000	4,000	4,000
7	Carry Arms Fees	234	230	230	230	230	230	230
8	Witness & Jury Fees	57	70	70	70	70	70	70
9	Other	261	150	1,050	1,050	1,050	1,050	1,050
10	Subtotal	7,158	6,350	5,350	5,350	5,350	5,350	5,350
	<b><u>Streets</u></b>							
11	Survey Charges	721	550	875	875	875	875	875
12	Streets Issued Permits	5,499	5,000	5,250	5,250	5,250	5,250	5,250
13	Prior Year Reimbursements	16	60	25	25	25	25	25
14	Collection Fee - Housing Authority	962	1,100	1,100	1,100	1,100	1,100	1,100
15	Disposal of Salvage (Recyclables)	0	0	10	10	10	10	10
16	Right of Way Fees	3,580	4,160	1,330	1,510	1,690	1,870	2,050
17	Commercial Property Collection Fee	14,480	13,090	16,830	18,620	18,620	18,620	18,620
18	Other	402	475	800	800	800	800	800
19	Subtotal	25,660	24,435	26,220	28,190	28,370	28,550	28,730
	<b><u>Fire</u></b>							
20	Emergency Medical Services	39,469	41,060	41,000	41,000	41,000	41,000	41,000
21	Other	1,071	950	950	950	950	950	950
22	Subtotal	40,540	42,010	41,950	41,950	41,950	41,950	41,950
	<b><u>Public Health</u></b>							
23	Payments for Patient Care (HC's)	36,323	60,767	61,277	59,527	60,827	60,827	60,827
24	Pharmacy Fees	3,571	3,350	3,350	3,350	3,350	3,350	3,350
25	Environment User Fees	3,894	5,530	4,340	4,260	4,205	4,105	4,005
26	Other	1,125	500	500	500	500	500	500
27	Subtotal	44,913	70,147	69,467	67,637	68,882	68,782	68,682

**City of Philadelphia**

**SUPPORTING REVENUE SCHEDULES**

**Five Year Financial Plan FY2021-2025**

**FISCAL YEARS 2019 TO 2025**

(Amounts in Thousands)

FUND								
<b>General</b>								
REVENUE								
<b>Locally Generated Non - Tax</b>								
No.	Agency and Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	<b><u>Parks &amp; Recreation</u></b>							
28	Other Leases	0	0	60	60	60	60	60
29	Rent from Land, Real Estate	67	50	80	80	80	80	80
30	Permits	1,131	660	625	1,250	1,250	1,250	1,250
31	Other	883	500	300	575	575	575	575
32	Subtotal	2,081	1,210	1,065	1,965	1,965	1,965	1,965
	<b><u>Public Property</u></b>							
33	Rent from Real Estate	403	400	400	400	400	400	400
34	Sale/Lease of Capital Assets	0	10,405	1,250	28,250	1,250	1,250	58,250
35	Commission from Other Leases	2,709	2,700	3,000	3,000	3,000	3,000	3,000
36	Prior Year Refunds & Reimbursements	1,156	650	600	1,200	1,200	1,200	1,200
37	Other	507	200	50	50	50	50	50
38	Subtotal	4,775	14,355	5,300	32,900	5,900	5,900	62,900
	<b><u>Human Services</u></b>							
39	Payments for Child Care - S.S.I.	2,329	1,500	2,300	2,300	2,300	2,300	2,300
40	Other	226	200	200	200	200	200	200
41	Subtotal	2,555	1,700	2,500	2,500	2,500	2,500	2,500
	<b><u>Philadelphia Prisons</u></b>							
42	Telephone Commissions	1,472	1,200	1,100	1,100	1,100	1,100	1,100
43	Work Release	25	50	50	50	50	50	50
44	Inmate Account Fees	198	125	125	125	125	125	125
45	Other	6	25	25	25	25	25	25
46	Subtotal	1,701	1,400	1,300	1,300	1,300	1,300	1,300
	<b><u>Office of Homeless Services</u></b>							
47	Payments for Patient Care	598	330	600	600	600	600	600
48	Other	0	0	20	20	20	20	20
49	Subtotal	598	330	620	620	620	620	620
	<b><u>Fleet Management</u></b>							
50	Sale of Vehicles	1,235	850	1,200	1,200	1,200	1,200	1,200
51	Fuel and Warranty Reimbursements	2,250	2,250	2,250	2,250	2,250	2,250	2,250
52	Other	558	300	300	300	300	300	300
53	Subtotal	4,043	3,400	3,750	3,750	3,750	3,750	3,750

**City of Philadelphia**

**SUPPORTING REVENUE SCHEDULES**

**Five Year Financial Plan FY2021-2025**

**FISCAL YEARS 2019 TO 2025**

(Amounts in Thousands)

FUND								
<b>General</b>								
REVENUE								
<b>Locally Generated Non - Tax</b>								
No.	Agency and Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	<b><u>Licenses and Inspections</u></b>							
54	Amusement	34	25	25	25	25	25	25
55	Health and Sanitation	19,951	16,580	18,250	19,950	19,950	19,950	19,950
56	Police and Fire Protection	712	500	875	875	875	875	875
57	Street Use	3,203	2,700	2,900	2,900	2,900	2,900	2,900
58	Professional & Occupational	1,252	1,075	800	800	800	800	800
59	Building Structure & Equipment	36,152	32,750	36,600	36,600	36,600	40,260	40,260
60	Business	45	30	200	200	200	200	200
61	Other Licenses & Permits	79	135	175	175	175	175	175
62	Code Violation Fines	2,939	2,950	3,000	1,700	1,700	1,700	1,700
63	Other	9,306	6,775	8,725	7,725	5,725	5,725	5,725
64	Subtotal	73,673	63,520	71,550	70,950	68,950	72,610	72,610
	<b><u>Records</u></b>							
65	Recording of Legal Instrument Fees	12,335	12,550	12,950	12,950	12,950	12,950	12,950
66	Preparation of Records	287	210	300	300	300	300	300
67	Commission on Tax Stamps	900	800	1,000	1,000	1,000	1,000	1,000
68	Accident Investigation Reports	1,262	1,180	1,300	1,300	1,300	1,300	1,300
69	Document Technology Fee	2,310	2,275	2,450	2,450	2,450	2,450	2,450
70	Other	842	745	750	750	750	750	750
71	Subtotal	17,936	17,760	18,750	18,750	18,750	18,750	18,750
	<b><u>Director of Finance</u></b>							
72	Prior Year Refunds	154	200	200	200	200	200	200
73	Reimbursements - Other	5,902	5,900	5,900	5,900	5,100	5,900	5,900
74	Reimbursement - Prescription Program	6,110	6,250	6,250	6,250	6,250	6,250	6,250
75	Health Benefit Charges	1,314	1,200	1,400	1,400	1,400	1,400	1,400
76	Other	80	10	10	10	10	10	10
77	Subtotal	13,560	13,560	13,760	13,760	12,960	13,760	13,760
	<b><u>Revenue</u></b>							
78	Miscellaneous Fines	732	75	75	75	75	75	75
79	Non-Profit Org. Voluntary Payments	3,308	3,740	3,830	3,830	3,830	3,830	3,830
80	Casino Settlement Payments	2,060	2,035	5,155	4,110	4,110	0	0
81	Other	423	1,010	1,010	1,010	1,010	1,010	1,010
82	Subtotal	6,523	6,860	10,070	9,025	9,025	4,915	4,915



**City of Philadelphia**

**SUPPORTING REVENUE SCHEDULES**

**Five Year Financial Plan FY2021-2025**

**FISCAL YEARS 2019 TO 2025**

(Amounts in Thousands)

FUND								
<b>General</b>								
REVENUE								
<b>Locally Generated Non - Tax</b>								
No.	Agency and Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	<b><u>Procurement</u></b>							
83	Performance Bonds	1	15	15	15	15	15	15
84	Master Performance Bonds	9	30	30	30	30	30	30
85	Bid Application Fees etc.	199	175	175	175	175	175	175
86	Other	147	135	135	135	135	135	135
87	Subtotal	356	355	355	355	355	355	355
	<b><u>City Treasurer</u></b>							
88	Interest Earnings	16,952	13,150	2,082	1,441	2,872	4,354	7,353
89	Other	1,244	10	600	600	600	600	600
90	Subtotal	18,196	13,160	2,682	2,041	3,472	4,954	7,953
	<b><u>Law</u></b>							
91	Legal Fees & Charges	286	250	250	250	250	250	250
92	Court Awarded Damages	375	800	500	500	500	500	500
93	Other	84	1,150	50	50	50	50	50
94	Subtotal	745	2,200	800	800	800	800	800
	<b><u>Board of Ethics</u></b>							
95	Other	156	220	160	160	160	160	160
	<b><u>Inspector General</u></b>							
96	Other	49	20	40	40	40	40	40
	<b><u>Office of Sustainability</u></b>							
97	Other	0	5,330	0	0	0	0	0
	<b><u>Free Library</u></b>							
98	Library Fees & Fines	253	175	0	0	0	0	0
99	Other	1,041	775	775	890	890	890	890
100	Subtotal	1,294	950	775	890	890	890	890
	<b><u>Personnel</u></b>							
101	Other	1	1	2	2	2	2	2
	<b><u>Office of Property Assessment</u></b>							
102	Other	5	5	2	2	2	2	2
	<b><u>Board of Revision of Taxes</u></b>							
103	Other	0	0	1	1	1	1	1

**City of Philadelphia**

**SUPPORTING REVENUE SCHEDULES**

**Five Year Financial Plan FY2021-2025**

**FISCAL YEARS 2019 TO 2025**

(Amounts in Thousands)

FUND								
<b>General</b>								
REVENUE								
<b>Locally Generated Non - Tax</b>								
No.	Agency and Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	<b><u>Chief Administrator's Office</u></b>							
104	SWEEP Fines	5,245	4,050	5,375	5,375	5,375	5,375	5,375
105	Burglar Alarm Licenses	2,775	2,225	2,965	2,965	2,965	2,965	2,965
106	False Alarm Fines	1,668	1,300	1,910	1,910	1,910	1,910	1,910
107	Reimbursements - Other	69	60	70	70	70	70	70
108	Subtotal	9,757	7,635	10,320	10,320	10,320	10,320	10,320
	<b><u>Register of Wills</u></b>							
109	Court Costs, Fees & Charges	3,920	700	700	700	700	700	700
110	Recording Fees	2,656	1,970	1,970	2,365	2,365	2,365	2,365
111	Other	519	1,090	885	885	885	885	885
112	Subtotal	7,095	3,760	3,555	3,950	3,950	3,950	3,950
	<b><u>District Attorney</u></b>							
113	Other	47	31	37	37	37	37	37
	<b><u>Sheriff</u></b>							
114	Sheriff Fees	4,057	6,540	6,000	6,000	6,000	6,000	6,000
115	Commission Fees	5,537	2,950	2,950	5,246	5,246	5,246	5,246
116	Other	2,300	1,050	50	50	50	50	50
117	Subtotal	11,894	10,540	9,000	11,296	11,296	11,296	11,296
	<b><u>Planning &amp; Development</u></b>							
118	Zoning Permits	456	3,095	3,450	3,450	3,450	3,450	3,450
119	Accelerated Review Fees	288	315	260	260	260	260	260
120	Other	3	1	0	0	0	0	0
121	Subtotal	747	3,411	3,710	3,710	3,710	3,710	3,710
	<b><u>City Commissioners</u></b>							
122	Other	13	25	25	25	25	25	25
	<b><u>1st Judicial District - Clerk of Courts</u></b>							
123	Other Fines	157	125	150	150	150	150	150
124	Court Costs, Fees & Charges	1,564	1,250	1,750	1,750	1,750	1,750	1,750
125	Bail Forfeited	388	300	0	0	0	0	0
126	Cash Bail Fees	1,050	100	0	0	0	0	0
127	Other	0	0	0	0	0	0	0
128	Subtotal	3,159	1,775	1,900	1,900	1,900	1,900	1,900
	<b><u>1st Judicial District - Traffic Court</u></b>							
129	Traffic Court Fines	4,673	3,300	4,800	5,000	5,000	5,000	5,000

**City of Philadelphia**

**SUPPORTING REVENUE SCHEDULES**

**Five Year Financial Plan FY2021-2025**

**FISCAL YEARS 2019 TO 2025**

(Amounts in Thousands)

FUND								
General								
REVENUE								
Locally Generated Non - Tax								
No.	Agency and Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	<b>1st Judicial District - CP &amp; Mun. Court</b>							
130	Court Costs, Fees & Charges	17,409	16,000	20,000	20,000	20,000	20,000	20,000
131	Other Fines	1,253	1,250	1,500	1,500	1,500	1,500	1,500
132	Other	1,949	1,500	2,350	2,350	2,350	2,350	2,350
133	Subtotal	20,611	18,750	23,850	23,850	23,850	23,850	23,850
134	Other Adjustments	933	0	0	0	0	0	0
135	<b>Total Locally Generated Non-Tax</b>	<b>349,062</b>	<b>362,177</b>	<b>357,890</b>	<b>387,499</b>	<b>360,806</b>	<b>362,971</b>	<b>423,306</b>

**City of Philadelphia**

**SUPPORTING REVENUE SCHEDULES**

**Five Year Financial Plan FY2021-2025**

**FISCAL YEARS 2019 TO 2025**

(Amounts in Thousands)

FUND								
<b>General</b>								
REVENUE								
<b>Revenue from Other Governments</b>								
No.	Agency and Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
(1)	(2)	(5)	(4)	(5)	(6)	(7)	(8)	(9)
	<b><u>Managing Director</u></b>							
	Federal:							
1	Emergency Management	115	100,115	115	115	115	115	115
	<b><u>Police</u></b>							
	State:							
2	Police Training - Reimbursement	3,011	3,200	3,000	2,200	2,200	2,200	2,200
	<b><u>Streets</u></b>							
	Federal:							
3	Highways	104	350	350	350	350	350	350
4	Bridge Design	205	215	215	215	215	215	215
5	Delaware Valley Reg. Planning Comm.	185	185	185	185	185	185	185
	State:							
6	Snow Removal	2,500	2,500	2,500	2,500	2,500	2,500	2,500
7	PennDot Bridge Design	42	50	50	50	50	50	50
8	PennDot Highways	0	25	25	25	25	25	25
9	Subtotal	3,036	3,325	3,325	3,325	3,325	3,325	3,325
	<b><u>Public Health</u></b>							
	Federal:							
10	Medicare - Outpatient / HC's	2,471	2,791	2,791	2,791	2,791	2,791	2,791
11	Medicare - PNH	1,024	1,476	1,476	1,476	1,476	1,476	1,476
12	Medical Assistance - Outpatient / HC's	6,294	13,215	17,040	17,040	17,040	17,040	17,040
13	Medical Assistance - PNH	11,211	0	0	0	0	0	0
14	Summer Food Inspection	52	60	60	60	60	60	60
	State:							
15	County Health	9,068	9,706	8,466	8,466	8,466	8,466	8,466
16	Medical Assistance - Outpatient / HC's	5,192	10,766	13,941	13,941	13,941	13,941	13,941
17	Medical Assistance - PNH	9,128	0	0	0	0	0	0
18	Subtotal	44,440	38,014	43,774	43,774	43,774	43,774	43,774
	<b><u>Public Property</u></b>							
	Other Governments:							
19	PGW Rental	18,000	18,000	18,000	18,000	18,000	18,000	18,000
	<b><u>Philadelphia Prisons</u></b>							
	Federal:							
20	SSA Prisoner Incentive Payments	162	220	220	220	220	220	220

**City of Philadelphia**

**SUPPORTING REVENUE SCHEDULES**

**Five Year Financial Plan FY2021-2025**

**FISCAL YEARS 2019 TO 2025**

(Amounts in Thousands)

FUND								
<b>General</b>								
REVENUE								
<b>Revenue from Other Governments</b>								
No.	Agency and Revenue Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
(1)	(2)	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
(1)	(2)	(5)	(4)	(5)	(6)	(7)	(8)	(9)
	<b><u>Director of Finance</u></b>							
	Federal:							
23	Medicare Part D-Retirees	27	200	200	200	200	200	200
	State:							
24	Pension Aid - State Act 205	75,606	81,988	81,988	81,988	81,988	81,988	81,988
25	Juror Fee Reimbursement	314	500	500	500	500	500	500
26	State Police Fines (Phila. County)	612	700	700	700	700	700	700
27	Wage Tax Relief Funding	86,278	86,275	86,275	86,275	86,275	86,275	86,275
28	Gaming - Local Share Assessment	5,413	5,450	5,500	5,550	5,600	5,650	5,700
	Other Governments:							
29	PATCO Community Impact Fund	0	75	75	75	75	75	75
30	PAID - Parametric Garage	76	500	500	500	500	500	500
31	Subtotal	168,326	175,688	175,738	175,788	175,838	175,888	175,938
	<b><u>Revenue</u></b>							
	Federal:							
32	Reimb. - PILOT	0	3	3	3	3	3	3
33	Tinicum Wildlife Preserve	5	2	2	2	2	2	2
	Other Governments:							
34	PPA - Parking/Violations/Fines (on St.)	39,133	32,011	31,191	45,452	46,452	48,403	49,468
35	Burlington County Bridge Comm.	0	7	7	7	7	7	7
36	Subtotal	39,138	32,023	31,203	45,464	46,464	48,415	49,480
	<b><u>City Treasurer</u></b>							
	State:							
37	Retail Liquor License	1,118	1,100	1,100	1,100	1,100	1,100	1,100
38	Public Utility Tax Refund	3,678	3,639	3,639	3,639	3,639	3,639	3,639
39	Subtotal	4,796	4,739	4,739	4,739	4,739	4,739	4,739
	<b><u>Commission on Human Relations</u></b>							
	Federal:							
40	Deferred EEOC Cases	66	125	125	125	125	125	125
	<b><u>District Attorney</u></b>							
	State:							
41	Reimbursement - DA Salary	84	119	119	119	119	119	119

**City of Philadelphia**

**SUPPORTING REVENUE SCHEDULES**

**Five Year Financial Plan FY2021-2025**

**FISCAL YEARS 2019 TO 2025**

(Amounts in Thousands)

FUND								
<b>General</b>								
REVENUE								
<b>Revenue from Other Governments</b>								
No.	Agency and Revenue Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
(1)	(2)	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
(1)	(2)	(5)	(4)	(5)	(6)	(7)	(8)	(9)
	<b><u>1st Judicial District</u></b>							
	Federal:							
42	Title IV-E	0	200	200	200	200	200	200
	State:							
43	Intensive Probation - Adult	3,922	3,650	3,650	3,650	3,650	3,650	3,650
44	Intensive Probation - Juvenile	1,232	1,232	1,232	1,232	1,232	1,232	1,232
45	Reimbursement - Court Costs	6,972	6,556	10,075	10,075	10,075	10,075	10,075
46	Reimbursement - Attorney Fees	0	82	82	82	82	82	82
47	Subtotal	12,126	11,720	15,239	15,239	15,239	15,239	15,239
48	PICA City Account	493,552	497,701	470,600	521,287	570,438	615,488	638,534
	<b><u>Totals</u></b>							
49	Federal	21,921	119,157	22,982	22,982	22,982	22,982	22,982
50	State	214,170	217,538	222,842	222,092	222,142	222,192	222,242
51	Other Governments	57,209	50,593	49,773	64,034	65,034	66,985	68,050
52	PICA Funding	493,552	497,701	470,600	521,287	570,438	615,488	638,534
53	Other Authorized Adjustments	17,846	2,000	2,000	2,000	2,000	2,000	2,000
54	<b>Total, Revenue From Other Govts.</b>	<b>804,698</b>	<b>886,989</b>	<b>768,197</b>	<b>832,395</b>	<b>882,596</b>	<b>929,647</b>	<b>953,808</b>

**City of Philadelphia**

**SUPPORTING REVENUE SCHEDULES**

**Five Year Financial Plan FY2021-2025**

**FISCAL YEARS 2019 TO 2025**

(Amounts in Thousands)

FUND								
<b>General</b>								
REVENUE								
<b>Revenue from Other Funds</b>								
No.	Agency and Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
(1)	(2)	(5)	(4)	(5)	(6)	(7)	(8)	(9)
	<b><u>Water Fund</u></b>							
1	Services performed & costs borne by General Fund	7,099	8,627	9,044	9,484	9,948	10,434	10,944
2	Excess interest on Sinking Fund reserve	4,095	1,500	1,500	1,500	1,500	1,500	1,500
3	Sub-total	11,194	10,127	10,544	10,984	11,448	11,934	12,444
	<b><u>Aviation Fund</u></b>							
4	Services performed & costs borne by General Fund	2,970	3,110	3,110	3,110	3,110	3,110	3,110
	<b><u>Grants Revenue Fund</u></b>							
5	Services performed & costs borne by General Fund	714	750	750	750	750	750	750
6	911 Surcharge	31,429	59,089	71,528	41,528	42,607	42,607	42,607
7	Sub-total	32,143	59,839	72,278	42,278	43,357	43,357	43,357
	<b><u>Other Funds</u></b>							
8	Services performed & costs borne by General Fund	5,370	5,400	5,400	5,400	5,400	5,400	5,400
9	Contribution from Budget Stabilization	0	0	34,276	0	0	0	0
10	Contribution from Capital	0	10,000	0	0	0	0	0
11	Sub-total	5,370	15,400	39,676	5,400	5,400	5,400	5,400
12	<b>Total Revenue from Other Funds</b>	<b>51,677</b>	<b>88,476</b>	<b>125,608</b>	<b>61,772</b>	<b>63,315</b>	<b>63,801</b>	<b>64,311</b>

**City of Philadelphia  
General Fund  
FY 2021- 2025 Five Year Financial Plan  
Summary by Class**

<u>Expenditure Class</u>	<u>FY 19 Actual</u>	<u>FY 20 Budget</u>	<u>FY 20 Estimate</u>	<u>FY 21 Budget</u>	<u>FY 22 Estimate</u>	<u>FY 23 Estimate</u>	<u>FY 24 Estimate</u>	<u>FY 25 Estimate</u>
<b>Class 100 - Wages</b>	1,749,789,358	1,820,084,499	1,884,357,055	1,795,159,258	1,810,270,309	1,831,769,352	1,908,237,522	1,908,595,074
<b>Class 100 - Benefits</b>	1,371,066,396	1,411,963,002	1,348,375,045	1,287,159,003	1,422,031,076	1,475,341,633	1,529,644,986	1,581,664,744
<b>Class 200 - Contracts / Leases</b>	915,528,453	1,001,324,495	1,032,109,244	948,562,174	957,185,815	993,884,685	1,082,615,530	1,087,215,255
<b>Class 300/400 - Supplies, Equipment</b>	113,266,308	123,681,775	166,576,179	117,303,678	97,531,988	97,163,261	126,963,463	113,899,404
<b>Class 500 - Indemnities / Contributions</b>	279,769,358	322,432,210	341,732,210	378,737,166	374,829,725	389,857,692	407,066,910	406,964,612
<b>Class 700 - Debt Service</b>	159,786,966	187,482,819	187,482,819	185,714,117	203,916,919	216,115,419	235,167,513	245,495,557
<b>Class 800 - Payments to Other Funds</b>	183,181,730	103,189,100	108,189,100	67,215,504	55,774,504	60,181,504	69,421,504	108,058,504
<b>Class 900 - Advances / Misc. Payments</b>	0	55,108,100	18,403,100	25,000,100	80,000,100	75,000,100	90,000,100	90,000,100
<b>Total</b>	<b>4,772,388,569</b>	<b>5,025,266,000</b>	<b>5,087,224,752</b>	<b>4,804,851,000</b>	<b>5,001,540,436</b>	<b>5,139,313,646</b>	<b>5,449,117,528</b>	<b>5,541,893,250</b>



**City of Philadelphia**  
**FY 2021 - 2025 Five Year Financial Plan**  
**General Fund**  
**Summary by Department**

<b>Department</b>	<b>FY 19 Actual</b>	<b>FY 20 Budget</b>	<b>FY 20 Estimate</b>	<b>FY 21 Budget</b>	<b>FY 22 Estimate</b>	<b>FY 23 Estimate</b>	<b>FY 24 Estimate</b>	<b>FY 25 Estimate</b>
Art Museum	2,550,000	2,550,000	2,550,000	2,040,000	2,040,000	2,040,000	2,550,000	2,550,000
Atwater Kent Museum	250,000	0	0	0	0	0	0	0
Auditing	9,051,422	9,384,550	10,044,822	9,568,289	9,568,289	9,568,289	10,140,103	10,140,103
Board of Ethics	925,638	1,101,630	1,104,071	975,196	975,196	1,105,764	1,105,764	1,105,764
Board of Revision of Taxes	978,352	1,060,791	1,063,086	1,043,214	1,053,462	1,053,462	1,063,462	1,063,462
City Commissioners	16,486,919	12,216,911	12,274,097	12,297,852	12,116,852	12,116,852	22,501,696	14,670,810
City Council	16,537,331	17,927,973	18,677,973	42,282,973	17,282,973	18,282,973	18,282,973	18,282,973
City Representative	1,034,100	1,249,695	1,284,721	0	0	0	0	0
City Treasurer	1,652,411	1,483,167	1,515,785	1,583,938	1,610,843	1,610,843	1,711,743	1,711,743
Civil Service Commission	198,497	204,935	205,336	207,742	207,742	207,742	207,742	207,742
Civil Service Comm - Provision for Future Labor Obligations	0	0	0	0	25,000,000	45,000,000	65,000,000	65,000,000
Commerce	7,340,303	9,851,361	10,287,560	3,637,148	3,637,148	3,637,148	3,637,148	3,637,148
Commerce - Convention Center Subsidy	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Commerce - Economic Stimulus	21,242,883	7,671,624	7,671,624	3,015,000	3,015,000	13,015,000	13,015,000	13,015,000
District Attorney	42,281,095	38,908,536	42,162,716	33,376,659	33,376,659	33,376,659	41,658,366	41,658,366
Finance	158,383,010	45,227,334	50,914,842	38,724,672	28,073,551	30,756,151	40,119,569	38,964,685
Finance-Reg #32	2,413,758	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000
Finance-Budget Stabilization	0	34,276,000	34,276,000	0	0	0	0	39,894,000
Finance - Recession/Federal Reserve	0	55,108,000	18,403,000	25,000,000	55,000,000	30,000,000	25,000,000	25,000,000
Finance - Community College Subsidy	32,409,207	33,759,207	36,059,207	44,110,159	48,128,075	50,106,653	50,860,996	50,758,698
Finance - Employee Benefits	1,371,066,396	1,411,963,002	1,348,375,045	1,287,159,003	1,422,031,076	1,475,341,633	1,529,644,986	1,581,664,744
Finance - Hero Awards	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Finance - Indemnities	0	49,246,000	49,246,000	49,246,000	49,246,000	49,246,000	50,320,000	50,320,000
Finance - Refunds	18,667	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Finance - School District Contribution	180,870,541	222,456,410	222,456,410	252,578,558	269,953,201	282,052,590	288,191,821	288,191,821
Finance - Witness Fees	98,988	171,518	171,518	171,518	171,518	171,518	171,518	171,518
Fire	309,671,593	298,549,278	315,056,258	315,056,258	319,356,745	337,767,349	348,034,109	348,561,971
First Judicial District	113,236,838	115,503,975	116,322,633	116,036,029	116,036,029	116,036,029	117,799,086	117,799,086
Fleet Management	47,005,990	50,114,034	50,296,529	46,803,724	46,868,949	46,916,949	51,752,575	51,752,575
Fleet Management - Vehicle Lease/Purchases	17,297,617	17,286,549	17,286,549	9,797,739	9,797,739	9,797,739	14,797,739	14,797,739
Free Library	42,596,496	45,760,383	46,267,613	39,650,733	39,704,073	39,717,251	49,437,489	49,437,489
Human Relations Commission	2,127,256	2,386,402	2,422,738	2,422,973	2,431,863	2,431,863	2,590,550	2,590,550
Human Services	107,447,455	118,965,013	120,033,439	163,090,633	170,284,032	174,485,790	190,200,850	190,200,850
Labor	1,769,531	2,454,828	2,510,841	2,839,104	2,659,417	2,759,417	3,071,841	3,071,841
Law	15,462,819	16,085,045	16,373,388	15,014,106	15,303,342	15,353,342	16,579,949	16,579,949
Licenses & Inspections	38,311,706	41,282,551	40,380,345	38,251,694	37,903,931	37,247,681	41,415,626	41,415,626
L&I: Board of Building Standards	83,562	80,366	80,602	82,018	82,018	82,018	82,018	82,018
L&I: Board of L+I Review	139,997	173,870	175,611	176,071	176,071	176,071	176,071	176,071
Managing Director	45,304,925	55,280,720	160,607,184	70,615,244	71,488,139	71,739,234	86,260,493	86,297,838
Managing Director - Legal Services	51,574,391	50,938,541	50,938,541	50,104,181	50,104,181	50,104,181	52,138,541	52,138,541
Mayor	5,435,738	6,113,633	6,298,286	6,463,592	6,580,201	6,530,201	7,209,736	7,209,736
Mayor - Scholarships	181,000	200,000	200,000	100,000	100,000	100,000	200,000	200,000
Mayor - Office of Chief Administrative Officer	5,996,422	7,438,265	7,520,042	6,333,779	5,937,011	5,877,011	7,147,676	7,147,676

**City of Philadelphia**  
**FY 2021 - 2025 Five Year Financial Plan**  
**General Fund**  
**Summary by Department**

<b>Department</b>	<b>FY 19 Actual</b>	<b>FY 20 Budget</b>	<b>FY 20 Estimate</b>	<b>FY 21 Budget</b>	<b>FY 22 Estimate</b>	<b>FY 23 Estimate</b>	<b>FY 24 Estimate</b>	<b>FY 25 Estimate</b>
Office of Children and Families	26,141,449	45,350,014	43,950,014	418,820	442,000	442,000	442,000	442,000
Mayor's Office of Community Empowerment and Opportunity	88,250	90,000	90,000	45,000	45,000	45,000	90,000	90,000
Mural Arts Program	2,367,227	2,499,602	2,545,184	2,124,562	2,132,179	2,132,179	2,630,184	2,630,184
Office of Arts and Culture and the Creative Economy*	4,310,450	4,098,002	4,419,130	0	0	0	0	0
Office of Behavioral Health and Intellectual disAbilities	17,115,534	15,895,444	15,917,185	15,477,402	15,492,580	15,492,580	15,492,580	15,492,580
Office of Homeless Services	56,769,589	59,945,719	60,913,509	44,038,587	42,539,863	43,207,136	59,724,416	59,724,416
Office of Human Resources	5,695,053	6,874,287	6,926,881	6,237,735	6,179,794	6,179,794	6,985,340	6,985,340
Office of Innovation and Technology	65,709,411	71,198,539	76,034,826	75,795,173	77,746,637	80,539,348	88,996,675	89,035,656
Office of Innovation and Technology - 911	12,895,463	41,235,086	41,235,086	53,564,955	24,643,267	24,643,267	24,643,267	24,643,267
Office of Inspector General	1,513,853	1,680,441	1,742,423	1,575,681	1,607,423	1,607,423	1,867,423	1,867,423
Office of Property Assessment	13,934,797	17,318,408	17,461,840	16,101,293	15,853,702	15,753,702	17,516,470	17,516,470
Office of Sustainability	955,678	1,213,258	1,467,804	1,203,180	1,245,948	1,245,948	2,498,804	2,498,804
Parks and Recreation	67,144,275	65,058,055	65,838,407	54,926,154	55,281,307	55,911,431	67,436,119	67,436,119
Planning & Development	12,481,691	11,810,746	16,850,450	8,535,183	8,543,828	8,543,828	16,634,496	16,634,496
Police	727,904,939	741,165,097	749,051,948	727,007,734	727,007,734	727,007,734	727,007,734	727,007,734
Prisons	237,042,656	238,183,523	253,617,185	220,169,920	219,229,662	219,229,662	219,229,662	219,229,662
Procurement	5,025,883	5,674,563	5,730,341	4,760,336	4,774,439	4,774,439	5,148,976	5,148,976
Public Health	142,683,666	160,572,140	154,667,235	159,352,985	154,896,079	154,782,853	163,674,411	163,713,273
Public Property	71,552,535	68,691,597	74,383,621	70,224,341	72,544,652	74,853,712	82,449,771	82,519,203
Public Property - SEPTA Subsidy	84,608,000	87,556,000	86,356,000	84,608,000	91,629,000	94,816,000	98,117,000	101,532,000
Public Property - Space Rentals	20,912,273	26,278,677	26,278,677	25,567,715	25,473,164	25,570,423	30,230,784	31,075,653
Public Property - Utilities	25,108,810	27,393,339	27,393,339	25,447,623	26,304,495	27,242,881	28,160,163	29,108,406
Records	4,381,749	4,910,278	4,979,915	4,004,335	4,013,382	4,013,382	5,001,812	5,001,812
Register of Wills	4,369,231	4,551,645	4,678,756	4,221,429	4,221,429	4,221,429	4,645,520	4,645,520
Revenue	31,623,367	32,879,233	33,162,577	29,211,398	29,327,800	29,327,800	33,285,962	33,285,962
Sheriff	29,153,258	27,046,961	27,265,719	26,795,874	26,795,874	26,795,874	27,692,413	27,692,413
Sinking Fund Commission (Debt Service)	256,995,453	296,705,317	289,705,317	282,632,431	311,547,577	336,652,557	363,876,890	374,026,290
Streets	159,471,175	157,032,932	155,121,971	153,022,355	156,795,295	160,544,861	183,636,420	177,516,458
<b>Total</b>	<b>4,772,388,569</b>	<b>5,025,266,000</b>	<b>5,087,224,752</b>	<b>4,804,851,000</b>	<b>5,001,540,436</b>	<b>5,139,313,646</b>	<b>5,449,117,528</b>	<b>5,541,893,250</b>

\* OACCE costs are shown under MDO.

**City of Philadelphia**  
**General Fund**  
**FY 2021 - 2025 Five Year Financial Plan**  
**Estimated Fringe Benefit Allocation**

<b>Expenditure Category</b>	<b>FY 19 Actual</b>	<b>FY 20 Budget</b>	<b>FY 20 Estimate</b>	<b>FY 21 Budget</b>	<b>FY 22 Estimate</b>	<b>FY 23 Estimate</b>	<b>FY 24 Estimate</b>	<b>FY 25 Estimate</b>
Unemployment Comp.	2,874,875	4,080,260	4,080,260	4,080,260	4,080,260	4,080,260	4,080,260	4,080,260
Employee Disability	63,572,955	69,844,607	63,251,352	74,028,253	77,622,977	81,392,257	85,344,568	89,488,799
Pension	590,415,269	584,663,838	580,863,172	587,780,712	596,255,544	611,086,500	623,650,356	636,725,340
Pension Obligation Bonds	109,793,658	110,158,479	109,794,742	34,847,911	112,294,091	112,294,091	112,294,091	112,294,091
FICA	81,838,789	84,546,988	80,672,179	84,264,776	84,986,003	85,995,168	90,579,971	90,596,754
Health / Medical	457,038,668	489,978,550	459,978,550	459,268,183	491,857,923	517,641,905	545,125,485	574,271,556
Group Life	7,034,330	8,465,202	7,814,194	8,850,000	8,850,000	8,850,000	8,850,000	8,850,000
Group Legal	5,427,259	5,049,842	3,573,477	5,535,000	5,535,000	5,535,000	5,535,000	5,535,000
Tool Allowance	108,675	146,267	146,267	150,000	150,000	150,000	150,000	150,000
Flex Cash Payments	623,539	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Pension Relief - Sales Tax	52,099,331	53,928,969	37,100,852	27,253,908	39,299,278	47,216,452	52,935,255	58,572,944
Pension - Plan 10	239,048	300,000	300,000	300,000	300,000	300,000	300,000	300,000
<b>Total</b>	<b>1,371,066,396</b>	<b>1,411,963,002</b>	<b>1,348,375,045</b>	<b>1,287,159,003</b>	<b>1,422,031,076</b>	<b>1,475,341,633</b>	<b>1,529,644,986</b>	<b>1,581,664,744</b>

CASH FLOW PROJECTIONS  
GENERAL FUND - FY2021

OFFICE OF THE DIRECTOR OF FINANCE

Projection	Amounts in Millions												Total	Accrued	Not Accrued	Estimated Revenues
	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30				
<b>REVENUES</b>																
Real Estate Tax	10.0	9.5	8.1	8.2	7.6	20.1	56.9	146.3	363.0	30.6	15.1	8.9	684.3			684.3
Total Wage, Earnings, Net Profits	126.2	119.3	115.2	135.1	120.7	112.4	158.4	121.1	139.0	158.4	130.3	112.7	1549.0			1549.0
Realty Transfer Tax	20.1	22.7	21.7	25.5	23.1	24.7	25.7	19.0	23.0	28.9	28.2	30.2	292.8			292.8
Sales Tax	20.1	28.3	11.9	11.4	13.3	10.2	12.9	14.2	10.3	11.4	13.2	13.1	170.4	4.1		174.5
Business Income & Receipts Tax	245.6	4.1	15.4	14.8	2.5	8.8	19.1	5.1	50.0	272.3	59.0	8.7	705.3	(241.0)		464.3
Beverage Tax	1.7	3.9	5.3	5.7	5.7	5.5	6.0	5.5	5.3	6.0	6.2	6.3	63.0	4.4		67.4
Other Taxes	4.2	5.7	5.5	5.9	7.2	7.6	7.7	8.0	8.5	11.7	10.2	9.5	91.6	6.1		97.8
Locally Generated Non-tax	27.5	31.5	26.8	29.5	29.2	27.5	33.0	26.9	31.8	31.4	34.9	27.8	357.9			357.9
Total Other Governments	9.9	42.2	90.8	52.5	15.4	7.3	5.4	15.1	13.1	13.1	12.7	9.4	286.8	10.8		297.6
Total PICA Other Governments	30.3	35.6	34.9	30.5	42.2	30.7	43.7	41.6	45.1	49.1	57.9	28.9	470.6			470.6
Interfund Transfers	34.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25.5	59.8		65.8	125.6
<b>Total Current Revenue</b>	<b>529.8</b>	<b>303.0</b>	<b>335.6</b>	<b>318.9</b>	<b>266.8</b>	<b>254.7</b>	<b>368.8</b>	<b>402.8</b>	<b>689.3</b>	<b>613.0</b>	<b>367.9</b>	<b>281.1</b>	<b>4731.5</b>	<b>(215.5)</b>	<b>65.8</b>	<b>4581.8</b>
Collection of prior year(s) revenue	36.5	7.7	3.7	7.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	55.0			
Other fund balance adjustments																
<b>TOTAL CASH RECEIPTS</b>	<b>566.3</b>	<b>310.6</b>	<b>339.3</b>	<b>326.0</b>	<b>266.8</b>	<b>254.7</b>	<b>368.8</b>	<b>402.8</b>	<b>689.3</b>	<b>613.0</b>	<b>367.9</b>	<b>281.1</b>	<b>4786.5</b>			
<b>EXPENSES AND OBLIGATIONS</b>																
Payroll	88.0	195.5	139.2	134.9	147.9	134.9	194.5	134.2	134.9	134.9	147.9	139.2	1726.0	65.1	4.1	1795.2
Employee Benefits	26.8	70.4	50.5	48.9	53.6	48.9	70.4	48.7	48.9	48.9	53.6	50.5	620.4	16.1	0.5	637.0
Pension	3.5	(0.6)	10.7	81.5	(0.6)	3.2	(0.5)	(0.3)	545.1	(5.2)	(0.3)	(0.3)	636.3	13.9		650.2
Purchase of Services	33.3	38.4	62.3	94.3	43.6	65.5	43.4	42.2	191.1	67.8	65.3	48.2	795.6	25.5	127.5	948.6
Materials, Equipment	4.5	5.4	10.6	9.8	8.2	8.2	7.6	7.4	9.2	7.7	7.8	10.0	96.6	3.0	17.7	117.3
Contributions, Indemnities	23.6	68.6	13.1	11.5	14.5	70.6	7.9	13.5	68.2	7.0	4.6	75.7	378.7			378.7
Debt Service-Short Term	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.2	5.2			5.2
Debt Service-Long Term	19.7	99.7	0.4	0.2	0.2	0.2	5.4	43.2	0.4	0.2	0.2	10.7	180.5			180.5
Interfund Charges	26.2	5.2	0.0	0.0	0.3	0.2	1.0	3.7	0.0	4.8	0.0	3.9	45.2	22.0		67.2
Advances & Misc. Pmts. / Labor Obligations	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	25.0			25.0
<b>Current Year Appropriation</b>	<b>227.6</b>	<b>484.7</b>	<b>289.0</b>	<b>383.2</b>	<b>269.8</b>	<b>333.8</b>	<b>331.8</b>	<b>294.7</b>	<b>1000.0</b>	<b>268.3</b>	<b>281.3</b>	<b>345.3</b>	<b>4509.5</b>	<b>145.6</b>	<b>149.7</b>	<b>4804.9</b>
Prior Yr. Expenditures against Encumbrances	65.9	40.1	26.4	12.9	9.3	6.0	12.8	8.9	4.0	5.3	2.1	2.4	196.0			
Prior Yr. Salaries & Vouchers Payable	109.4	22.8	0.0	95.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	228.0			
<b>TOTAL DISBURSEMENTS</b>	<b>403.0</b>	<b>547.6</b>	<b>315.4</b>	<b>491.8</b>	<b>279.1</b>	<b>339.8</b>	<b>344.6</b>	<b>303.6</b>	<b>1004.0</b>	<b>273.5</b>	<b>283.3</b>	<b>347.7</b>	<b>4933.5</b>			
Excess (Def) of Receipts over Disbursements	163.3	(236.9)	23.9	(165.9)	(12.3)	(85.1)	24.2	99.1	(314.8)	339.5	84.6	(66.6)				
Opening Balance	651.9	815.3	578.3	702.2	536.4	524.1	439.0	463.2	562.3	247.5	587.0	671.6				
TRAN	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(100.0)				
<b>CLOSING BALANCE</b>	<b>815.3</b>	<b>578.3</b>	<b>702.2</b>	<b>536.4</b>	<b>524.1</b>	<b>439.0</b>	<b>463.2</b>	<b>562.3</b>	<b>247.5</b>	<b>587.0</b>	<b>671.6</b>	<b>504.9</b>				

CASH FLOW PROJECTIONS  
CONSOLIDATED CASH - ALL FUNDS - FY2021

OFFICE OF THE DIRECTOR OF FINANCE

Projection	Amounts in Millions											
	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30
General	815.3	578.3	702.2	536.4	524.1	439.0	463.2	562.3	247.5	587.0	671.6	504.9
Grants Revenue	92.6	150.8	87.0	50.5	(54.8)	(154.8)	(83.3)	(73.0)	(88.7)	(66.3)	(91.4)	(86.9)
Community Development	(7.3)	(8.2)	(6.3)	(4.6)	(4.4)	(5.5)	(7.2)	(5.5)	(3.3)	(0.3)	0.2	(6.5)
Vehicle Rental Tax	5.4	6.0	0.9	1.9	2.4	2.8	3.2	3.6	3.9	4.4	4.8	5.3
Hospital Assessment Fund	13.2	16.0	27.8	13.4	13.2	27.6	14.3	13.3	24.2	14.1	37.8	15.9
Housing Trust Fund	62.0	59.9	57.8	55.7	53.6	51.5	49.4	47.3	45.2	43.1	41.0	38.9
Budget Stabilization Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Funds	8.7	9.1	8.2	8.1	8.6	8.3	8.4	8.3	8.1	8.1	7.8	7.9
<b>TOTAL OPERATING FUNDS</b>	<b>989.8</b>	<b>811.9</b>	<b>877.5</b>	<b>661.4</b>	<b>542.6</b>	<b>369.0</b>	<b>448.0</b>	<b>556.2</b>	<b>237.0</b>	<b>590.0</b>	<b>671.9</b>	<b>479.6</b>
Capital Improvement	270.9	255.9	240.9	225.9	210.9	195.9	180.9	165.9	150.9	135.9	120.9	105.9
Industrial & Commercial Dev.	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1
<b>TOTAL CAPITAL FUNDS</b>	<b>281.0</b>	<b>266.0</b>	<b>251.0</b>	<b>236.0</b>	<b>221.0</b>	<b>206.0</b>	<b>191.0</b>	<b>176.0</b>	<b>161.0</b>	<b>146.0</b>	<b>131.0</b>	<b>116.0</b>
<b>TOTAL FUND EQUITY</b>	<b>1270.8</b>	<b>1078.0</b>	<b>1128.5</b>	<b>897.4</b>	<b>763.7</b>	<b>575.0</b>	<b>639.0</b>	<b>732.3</b>	<b>398.0</b>	<b>736.1</b>	<b>802.9</b>	<b>595.6</b>

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

Department	Filled Positions 6/30/19	FY 2020 Adopted Budget	November 2019 Increment	FY 2021 Proposed Budget	FY 2022 Proposed Budget	FY 2023 Proposed Budget	FY 2024 Proposed Budget	FY 2025 Proposed Budget
Auditing	122	135	123	135	135	135	135	135
Board of Ethics	9	12	10	10	10	10	12	12
Board of Revision of Taxes	15	16	15	16	16	16	16	16
City Commissioners	101	105	96	105	105	105	105	105
City Council	194	208	193	208	208	208	208	208
City Representative	9	10	8	0	0	0	0	0
City Treasurer	15	18	16	18	18	18	19	19
Civil Service Commission	2	2	2	2	2	2	2	2
Commerce	51	55	50	42	42	42	42	42
<i>District Attorney Civilian</i>	463	470	516	470	470	470	470	470
<i>District Attorney Uniform</i>	36	43	36	43	43	43	43	43
District Attorney - Total	499	513	552	513	513	513	513	513
Finance	117	124	118	131	130	130	145	144
<i>Fire Civilian</i>	114	170	114	177	177	177	177	177
<i>Fire Uniform</i>	2,437	2,534	2,444	3,191	3,191	3,191	3,227	3,227
Fire - Total	2,551	2,704	2,558	3,368	3,368	3,368	3,404	3,404
First Judicial District	1,868	1,850	1,806	1,878	1,878	1,878	1,878	1,878
Fleet Management	293	310	256	312	312	312	312	312
Free Library	672	737	692	756	756	756	801	801
Human Relations Commission	33	35	33	37	37	37	40	40
Human Services	397	437	370	492	492	492	494	494
Labor	22	30	22	35	35	35	39	39
Law	128	133	118	134	134	134	134	134
Licenses & Inspections	410	470	382	423	423	423	468	468
L&I-Board of Building Standards	1	1	1	1	1	1	1	1
L&I-Board of L & I Review	2	2	2	2	2	2	2	2
Managing Director	307	344	318	317	317	317	380	380
Mayor	54	60	59	65	65	65	70	70
Mayor - Office of the Chief Administrative Officer	54	74	61	68	67	67	70	70
Office of Children and Families	29	47	34	3	3	3	3	3
Mayor's Office of Community Empowerment and Opportunity	0	0	0	0	0	0	0	0
Mural Arts Program	12	12	12	10	10	10	11	11
Office of Arts and Culture	8	8	8	0	0	0	0	0
Intellectual disAbility	21	23	24	24	24	24	24	24
Office of Human Resources	74	88	76	75	75	75	88	88
Office of Innovation & Technology	272	316	287	358	358	358	358	358
Office of Inspector General	19	21	19	19	19	19	22	22
Office of Property Assessment	193	251	194	220	220	220	250	250
Office of Homeless Services	143	160	151	143	143	143	163	163
Office of Sustainability	9	9	9	12	12	12	17	17
Parks & Recreation	655	759	651	748	748	748	776	776
Planning & Development	57	62	58	62	62	62	63	63
<i>Police Civilian</i>	836	868	806	924	932	932	932	932
<i>Police Uniform</i>	6,486	6,575	6,441	6,380	6,380	6,380	6,380	6,380
Police - Total	7,322	7,443	7,247	7,304	7,312	7,312	7,312	7,312
Prisons	2,130	2,160	2,031	2,006	2,006	2,006	2,160	2,160
Procurement	41	50	41	42	42	42	50	50
Public Health	753	839	748	818	818	818	849	849
Public Property	132	149	128	176	182	182	192	192
Records	55	59	53	55	55	55	55	55
Register of Wills	72	70	70	70	70	70	70	70
Revenue	418	458	400	436	436	436	462	462
Sheriff	363	428	369	428	428	428	428	428
Streets	1,873	1,982	1,854	1,903	1,903	1,903	2,057	2,057
<b>TOTAL GENERAL FUND</b>	<b>22,577</b>	<b>23,779</b>	<b>22,325</b>	<b>23,980</b>	<b>23,992</b>	<b>23,992</b>	<b>24,700</b>	<b>24,699</b>

FY 2021-2025 Five Year Financial & Strategic Plan  
Addendum

Contingency Plan for In the Event of Reduced Revenues in the FY21-25 Five Year Financial Plan							
in millions		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
FY21-FY25 Five Year Plan Fund Balance		\$ 254.908	\$ 51.350	\$ 50.824	\$ 141.299	\$ 117.108	\$ 229.245
Difference between PICA Economist Projections and Five Year Plan Projections (positive # = amount Admin is higher)		\$ 36.443	\$ 126.459	\$ 73.671	\$ 55.778	\$ (0.511)	\$ (84.707)
Fund Balance with PICA Economist Projections		\$ 218.465	\$ (75.109)	\$ (22.847)	\$ 85.521	\$ 117.619	\$ 313.952
City Contingency Measures		Policy/Service Impact					
Underspend on Debt Service	No service or policy impacts. This is the result of a refundings, not doing certain borrowings, and lower than anticipated interest rates in FY20. For FY21. We anticipate shifting TRANS issuance costs, net of interest earnings, to the CARES Act as that is an allowable use of funds, and anticipate continued low interest rates (which if they do rise, typically indicate economic improvements which we would see in tax collections), a refunding and other savings.	\$ 28.00	\$ 15.00				
Utilize/Reduce Reopening & Recession Reserve	These reserves exist for the purpose providing resources in the event that there are unexpected revenue shortfalls or unanticipated expenses not accounted for elsewhere in the budget. Utilization/reduction of the Reopening & Recession Reserve in the event that revenue collections fall short is consistent with their intended purpose.	\$ 18.40	\$ 25.00	\$ 45.00	\$ 20.00		
Eliminate Labor Reserve	While it is prudent to maintain a Labor Reserve for increased costs for future labor contract, should the conditions predicted by PICA's economist come to fruition, there will not be adequate resources available for wage increases in FY22. This contingency plan does not alter the reserves in place for FY23-25.			\$ 25.00			
Shift public safety, public health costs and costs associated with personnel diverted for a substantially different use related to the pandemic to the Recovery Grants	The City anticipates that public health, public safety, and other personnel will continue to be redeployed for responding to the COVID-19 pandemic. Personnel and associated costs currently budgeted in the General Fund can be shifted to the Grants Revenue Fund using CARES Act or other recovery funds under guidance provided by the federal government. While this would reduce the amount of CARES Act or other recovery funding for other uses, the Administration would prioritize use of those dollars for core public safety and public health functions if they cannot be supported in the General Fund.		\$ 25.00				
Clawback PayGo Capital from Fleet	During FY20, Fleet received previously unbudgeted Pay-As-You-Go capital funds for the purchase of additional vehicles. As this has not yet been spent, it will be recaptured. Reducing the average age of the fleet and allowing Fleet operations to focus on planned maintenance has positive impacts on service delivery by maintaining the fleet in good working condition, which could be undermined by not using these funds to expand the fleet, but currently performance measures in this area are exceeding expectations.		\$ 3.00				
Reduce Police Headcount	Under the contingency plan, the headcount would be reduced, with a savings of \$100,000 per officer, and this anticipates additional reductions of 60 officers. The impact on service levels may be offset as the City identifies opportunities to address some calls with non-law enforcement responses.		\$ 6				
Reduce \$ for Fleet Vehicle Purchases in Operating Budget by 50% (Police Cars)	With the reduction in Police cadet classes, there may be a reduced need for new radio patrol cars purchased by Fleet in their operating budget; however this may also reduce availability of radio patrol cars and other non-capital vehicles as this will increase the average age of the fleet.		\$ 4.5				
Reduce CAO and Finance Budgets	The CAO and Finance Departments have identified operational efficiencies that would allow reduction in their budgets. For example, with fewer uniform cadet classes, the CAO will not need as many resources to support the Medical Evaluation Unit. If the volume of cadet classes were as in prior years, this would result in delays in time to hire but the City has already committed to a 50% reduction in Police Cadet classes and this contingency plan includes omitting the other two classes in FY21. The Office of the Director of Finance would reduce certain insurance coverage as recommended by the Office of Risk Management and shift the salaries for staff working on the City's Recovery Committee to CARES Act funding consistent with guidance from the federal government. Under current conditions, these reductions would have very limited impact on service delivery		\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	
Reduce FY22 Capital Budget by \$50M to reduce debt service by \$4M per year in FY23 and beyond	The FY21-26 Capital Program reduced the FY21 Capital Budget by about \$50 million, but left all remaining years at the amounts proposed pre-COVID. Should conditions be worse than initially anticipated, the FY22 Capital Budget could be reduced by \$50 million, reducing debt service in FY23 and each subsequent year by \$4 million. Prioritization of projects would occur during the FY22 budget process, and likely prioritize projects for health and safety and utilizing a racial equity lens.				4	4	4



Delay Implementation of Public Safety Enforcement Officers	This will have no impact on current service levels as these are new positions that have not been filled and there are operational and labor challenges to implementation even with adequate funds. Once implemented, these positions would have improved service and/or reduced uniformed police enforcement of traffic laws.		\$ 1.80	1.8	1.8	1.8		
No credential-based bonuses	This will have a modest impact on city employees who receive bonuses for holding professional credentials. These bonuses are paid when the Director of Finance certifies annually that adequate funds are available. Should the tax revenues fall short of expectations, this certification would not be made.		\$ 1	\$ 1	\$ 1	\$ 1		
10% reduction to Fleet equipment and supplies	With reductions to the size of the Police Force and other changes to city services related to field work may reduce demand for vehicles. This may also be offset by increase need for private vehicle as opposed to travel via mass transit for work purposes. A reduction in Fleet's equipment and supply budget may hinder and delay vehicle repairs, resulting in service level reductions in affected operating departments.		\$ 2					
Reduce funding for School Crossing Guards by 25%	Depending on the nature of K-12 education in the coming school year due to the pandemic, there may be reduced need for School Crossing Guards; however if schools are operating on normal schedules, this reduction may result in reduced safety for school children. More information will be required about the operational needs before determining how this would be implemented.		\$ 4					
<b>FY21-FY25 Five Year Plan Fund Balances with Contingency Measures</b>			<b>\$ 264.87</b>	<b>\$ 23.65</b>	<b>\$ 23.75</b>	<b>\$ 86.75</b>	<b>\$ 71.37</b>	<b>\$ 272.22</b>