

City of Philadelphia



**THE MAYOR'S
OPERATING BUDGET
IN BRIEF
FOR
FISCAL YEAR 2026**

AS PROPOSED TO THE COUNCIL - MARCH 2025

**CHERELLE L. PARKER
MAYOR**

**City of Philadelphia
Fiscal 2026 Operating Budget
As Proposed to the Council - March 2025**

TABLE OF CONTENTS

	Page
Section I - Introduction to the Fiscal Year 2026 Proposed Operating Budget	2
Section II - Explanatory Charts and Tables - General Fund	
General Fund Estimated Revenues - Pie Chart	6
General Fund Revenue Comparison	7
General Fund Revenue Components	8
General Fund Wage, Earnings and Net Profits Comparison	9
General Fund Obligations - Pie Chart	10
General Fund Obligations by Type of Expenditure - Pie Chart	11
General Fund Obligation Comparison	12
Section III - Summary Tables of Revenues and Obligations - All Operating Funds	
General Fund	
Table IA Summary of Operating Budget	14
Schedule IA-1 Tax Revenues	15
Schedule IA-2 Locally Generated Non - Tax Revenues	16
Schedule IA-3 Revenues From Other Governments	21
Schedule IA-4 Revenues From Other Funds of the City	24
Water Fund	
Table IB Summary of Operating Budget	25
Schedule IB-2 Locally Generated Non - Tax Revenues	26
Schedule IB-3 Revenues From Other Governments	27
Schedule IB-4 Revenues From Other Funds of the City	28
County Liquid Fuels Tax Fund	
Table IC Summary of Operating Budget	29
Schedule IC-2 Locally Generated Non - Tax Revenues	30
Schedule IC-3 Revenues From Other Governments	31
Special Gasoline Tax Fund	
Table ID Summary of Operating Budget	32
Schedule ID-2 Locally Generated Non - Tax Revenues	33
Schedule ID-3 Revenues From Other Governments	34
HealthChoices Behavioral Health Revenue Fund	
Table IE Summary of Operating Budget	35
Schedule IE-2 Locally Generated Non - Tax Revenues	36
Schedule IE-3 Revenues From Other Governments	37
Hotel Room Rental Tax Fund	
Table IF Summary of Operating Budget	38
Schedule IF-1 Tax Revenues	39
Schedule IF-2 Locally Generated Non - Tax Revenues	40
Grants Revenue Fund	
Table IG Summary of Operating Budget	41
Schedule IG-2 Locally Generated Non - Tax Revenues	42
Schedule IG-3 Revenues From Other Governments	43

City of Philadelphia
Fiscal 2026 Operating Budget
As Proposed to the Council - March 2025

TABLE OF CONTENTS

		Page
Aviation Fund		
Table IH	Summary of Operating Budget	46
Schedule IH-2	Locally Generated Non - Tax Revenues	47
Schedule IH-3	Revenues From Other Governments	48
Schedule IH-4	Revenues From Other Funds of the City	49
Community Development Fund		
Table II	Summary of Operating Budget	50
Schedule II-2	Locally Generated Non - Tax Revenues	51
Schedule II-3	Revenues From Other Governments	52
Car Rental Tax Fund		
Table IJ	Summary of Operating Budget	53
Schedule IJ-1	Tax Revenues	54
Schedule IJ-2	Locally Generated Non - Tax Revenues	55
Housing Trust Fund		
Table IK	Summary of Operating Budget	56
Schedule IK-2	Locally Generated Non - Tax Revenues	57
Schedule IK-4	Revenues From Other Funds of the City	58
Acute Care Hospital Assessment		
Table IL	Summary of Operating Budget	59
Schedule IL-1	Tax Revenues	60
Philadelphia County Demolition Fund		
Table IM	Summary of Operating Budget	61
Schedule IM-2	Locally Generated Non - Tax Revenues	62
Transportation Fund		
Table IN	Summary of Operating Budget	63
Schedule IN-1	Tax Revenues	64
Schedule IN-2	Locally Generated Non - Tax Revenues	65
Schedule IN-3	Revenues From Other Governments	66
Budget Stabilization Fund		
Table IO	Summary of Operating Budget	67
Schedule IO-2	Locally Generated Non - Tax Revenues	68
Schedule IO-3	Revenues From Other Funds	69
Water Residual Fund		
Table IP	Summary of Operating Budget	70
Schedule IP-2	Locally Generated Non - Tax Revenues	71
Schedule IP-4	Revenues From Other Funds	72
All Funds		
Table I	Grand Summary of All Funds Operating Budget	73
Section IV - History of Obligation Levels Fiscal Year 2024 - Fiscal Year 2026		75
Section V - Appropriation Ordinance for Fiscal Year 2026		83

City of Philadelphia

**FISCAL 2026 OPERATING BUDGET
As Proposed to the Council - March 2025**

Section I

INTRODUCTION TO THE FY 2026

PROPOSED OPERATING BUDGET

GENERAL FUND



Budget Office

CITY OF PHILADELPHIA

Introduction to the Proposed FY26 Budget

Mayor Parker, serving as Philadelphia’s 100th Mayor and the first woman to hold the office in 341 years, has set a bold vision for the city’s future: to make Philadelphia **the safest, cleanest, and greenest big city in America, with access to economic opportunity for all**. The FY26-30 Five Year Plan builds on the historic investments made in Mayor Parker’s first “One Philly” budget to advance her vision across five topical pillars – public safety, clean and green, economic opportunity, housing, and education – and the core support functions that undergird City government. This Plan not only expands upon the successes of the “One Philly” Budget, but the Plan also introduces important new initiatives, including:

- Accelerating the **Housing Opportunities Made Easy “H.O.M.E.” Initiative** to create or preserve 30,000 units of new and existing housing.
- Negotiating **fair, fiscally responsible, multiyear contracts** for the more than 22,000 represented City workers.
- Committing to **unprecedented reductions in the Business Income Receipts Tax** through FY39, capitalizing on substantial savings when the Pension Fund is 100 percent funded in FY33, and immediately **restarting Wage Tax decreases in FY26**.
- Building out the City’s **wellness ecosystem** to provide comprehensive care, treatment, and supportive housing for people with substance abuse, mental, and behavioral health challenges.
- Preparing for the **special events Philadelphia is hosting in 2025 and 2026** including the America250 Semiquincentennial celebration and FIFA World Cup to create opportunities for residents and businesses while elevating Philadelphia on the world stage.

Fiscal Health

Philadelphia's finances remain stable but face heightened risks. External pressures, including inflation, a tight labor market, revenue volatility, and federal and economic uncertainties, present a more uncertain fiscal outlook than the City has faced since it received American Rescue Plan Act (ARPA) funds. Additionally, with those ARPA funds required to be obligated by the end of CY2024, 2025 marks the first year without this federal support that provided a crucial lifeline from the pandemic’s impacts, allowing the City to avoid devastating service cuts.

The City’s persistently high poverty rate means that Philadelphia confronts both elevated service demand and a relatively weak tax base with which to support those services. This is exacerbated by Philadelphia’s status as both a city and a county, requiring the City to pay for both levels of government services (e.g., health and human services are typically a county responsibility). This is in contrast to many other major U.S. cities that can share their costs with a larger jurisdiction, which can include more affluent and less service-intensive suburban areas.

One of the most immediate risks to the City’s financial position is the uncertain future of federal funding. In FY24, the City received \$2.8 billion in federal grants, supporting a range of critical programs and services. Ongoing policy changes create uncertainty around the timing and continuation of federal funding. Any reduction in federal support could have significant budgetary implications, requiring difficult choices about service levels and investment priorities.

The City's tax base is also vulnerable to federal actions. Education, medical institutions, and government employment accounted for over \$1 billion in wage tax collections in FY24, nearly 45 percent of all Wage Tax revenue that year. Reductions in federal employment in Philadelphia, along with potential cuts to scientific research funding, could negatively impact jobs and City revenues.

Fund Balance

The Administration is closely monitoring revenues, expenditures, and external risks, including potential reductions in federal grants, the impact of proposed state legislation making changes to Non-Resident Wage Tax, and inflationary pressures. The City continues to invest in the Budget Stabilization Reserve, which is projected to grow to over \$280 million over the life of the Proposed Plan and has established a one-time \$95 million reserve against federal policy changes to help navigate these challenges.

For FY26, the City is estimating a fund balance of \$514 million, approximately 8 percent of the City's projected revenues. By FY29, the City is estimating a fund balance of just \$40.9 million (less than one percent of revenues), pushed downwards by an anticipated \$80-million-spike in debt service due to a legacy Pension Obligation Bond (POB) balloon payment. Once the balloon payment is paid off, the fund balance is projected to increase to \$135 million in FY30. If all reserves, including the Budget Stabilization Reserve Fund (BSRF) and the Federal Funding Reserve, are included, total reserves are projected to be \$420.2 million in FY29 and \$514.7 million in FY30, representing roughly 6 and 7.5 percent of revenues, respectively. This is within the City's goal of at least 6 percent of revenues.

Revenues

The City's General Fund revenues primarily originate from local taxes. For the General Fund, the City is estimated to receive a total of \$6.32 billion in FY26, with an estimated \$4.55 billion, or more than two-thirds of the total, coming from tax receipts in FY26. Total revenues are budgeted to decrease slightly by 2.6 percent, or \$168.3 million from the FY25 estimate. This decrease is largely driven by the end of the American Rescue Plan Act funds in 2024 (under Revenue from Other Funds).

Revenues from Other Governments—including the Commonwealth of Pennsylvania and the Federal Government—typically make up a smaller portion of total General Fund revenues; the total in FY26 is projected to be \$1.21 billion, with the majority (\$772.8 million) raised through the residential portion of the City's Wage Tax and then remitted by PICA after PICA's administrative expenses.

Locally-Generated Non-Tax revenue includes various fees, fines, permits, and other charges assessed by the City, as well as proceeds from asset sales. In FY26, the City projects to collect \$394.9 million in Locally-Generated Non-Tax revenue.

The Revenue from Other Funds category consists of payments from other funds of the City to the General Fund, such as from Enterprise Funds (Water and Aviation) for service provided by departments funded through the General Fund or from the Grants Fund, and is projected to total \$166.5 million in FY26, a decrease of \$318.5 million (65.7 percent) from FY25 due to the end of the American Rescue Plan Act funds after CY2024. Funds were placed into the Grants Fund and then drawn down by the General Fund as revenue replacement compared to pre-pandemic expectations.

Following the release of the Tax Reform Commission's recommendations, the Proposed FY26 Budget and FY26-FY30 Five Year Plan include historic and unprecedented investments in the City's economic competitiveness. Under the proposals included in this Plan, **Wage Tax and Business Income and Receipts Tax (BIRT) reductions would resume immediately, the gross receipts portion of the BIRT would be eliminated within seven years of the City's pension fund reaching 100 percent funded, and the net income portion of the BIRT would be cut in half** over the same period. Over the life of the proposed FY26-30 Five Year Plan, the resident and non-resident portions of the Wage Tax would be reduced from 3.75% to 3.70% and 3.44% to 3.39%, respectively, and the net income and gross

receipts portions of the BIRT would be lowered from 5.71% to 5.50% and from 1.410 mills to 1.380 mills. These changes would result in an estimated tax investment of \$210 million through FY30. The Plan also proposes an increase in the Real Estate Transfer Tax to help pay for the debt service associated with two, \$400 million borrowings as part of the H.O.M.E initiative, which will create or preserve 30,000 units of housing in Philadelphia. The Plan also proposes eliminating the Construction Impact Tax (CIT) to remove a barrier to construction as part of the H.O.M.E Initiative. The CIT generates just \$3.7 million per year for the General Fund.

Obligations

Proposed FY26 General Fund expenditures total \$6.74 billion, a \$148.7 million increase (2.3 percent) from the current FY25 estimate. The FY26-30 Five Year Plan builds on the historic investments made in Mayor Parker’s first “One Philly” budget. These investments enabled the Parker Administration to move swiftly in launching multiple major initiatives, each of which is having an on-the-ground impact that residents and businesses can see, touch, and feel.

In addition to a proposed \$550 million investment in the Labor Reserve over the Proposed Plan and a \$95.0 million set-aside for the Federal Funding Reserve to address potential federal policy changes, The Mayor’s Proposed FY26 Budget includes **\$367.6 million in new operating investments** in the Mayor’s priority areas:

- **Housing: \$36.3 million** in new operating investments, including \$33.5 million in debt service for the first housing borrowing and \$1.9 million to hire 32 additional full-time employees to support the H.O.M.E Initiative.
- **Public Safety: \$186.4 million** in new operating investments, including operating investments to support wellness initiatives to address the opioid crisis and \$25.0 million for anti-violence grants in FY26.
- **Economic Opportunity: \$87.5 million** in new operating investments, including investments in the City’s economic competitiveness and job growth through tax reform, \$30.0 million for the Jumpstart Business Program and \$10.0 million for workforce development initiatives.
- **Clean & Green: \$15.0 million** in new operating investments, including \$1.7 million for year-round cleaning of vacant lots, as well as the continuation of year-one investments in residential cleaning and twice-weekly trash collection.
- **Education: \$5.3 million** in new operating investments, including funds to support the expansion of Extended Day Extended Year from 25 schools to 40 schools, providing over 12,000 slots to students.
- **Core Support: \$37.1 million** in new operating investments, including for cyber security and to add additional fiscal and administrative capacity across several departments.

City of Philadelphia

**FISCAL 2026 OPERATING BUDGET
As Proposed to the Council - March 2025**

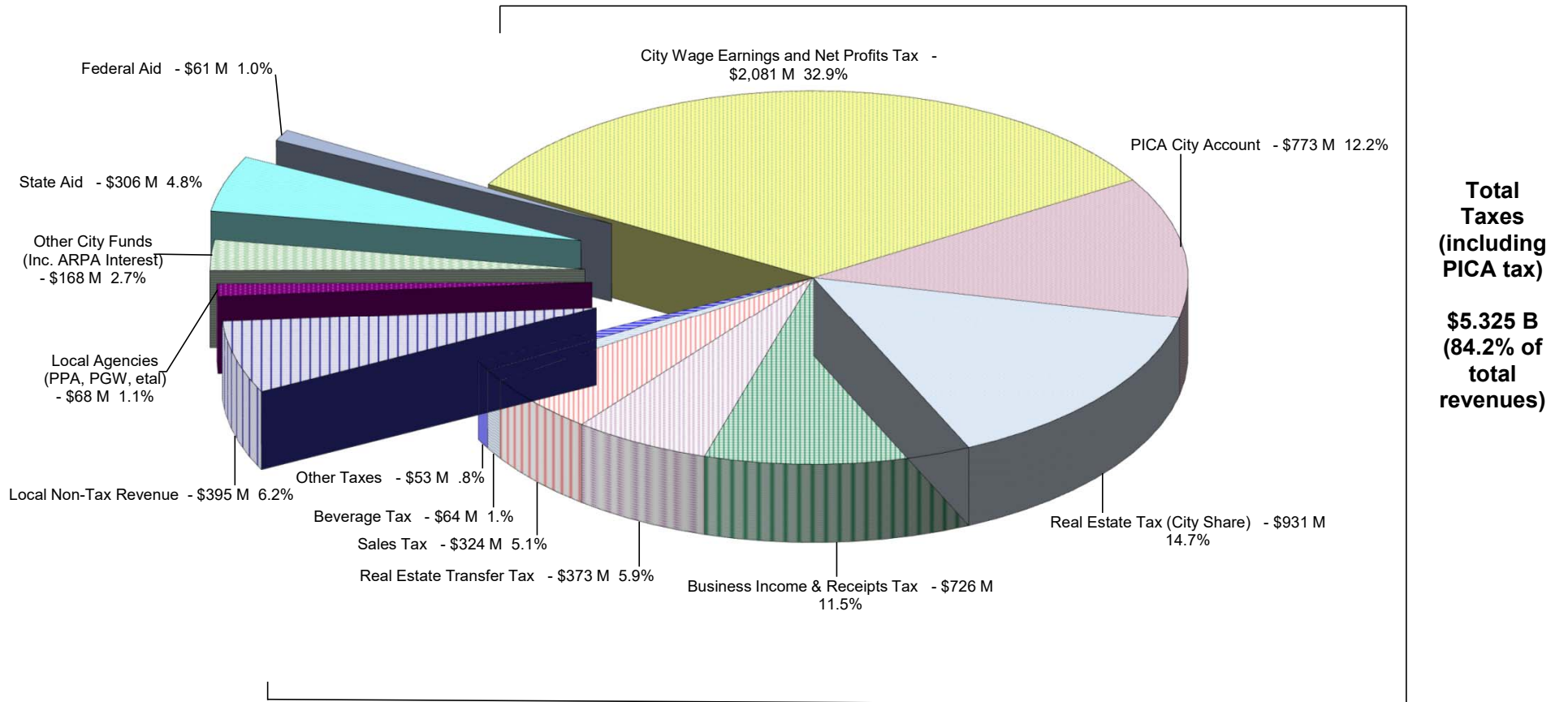
Section II

EXPLANATORY CHARTS AND TABLES

GENERAL FUND

City of Philadelphia Fiscal Year 2026 Estimated Revenues General Fund

Total Amount of Funds: \$6.323 Billion



**City of Philadelphia
General Fund
Revenue Comparison
Fiscal Years 2024, 2025 & 2026**

(Amounts in Thousands of Dollars)

	FY 2024 Actual	FY 2025 Estimate	FY24 to FY25 % Change	FY 2026 Proposed	FY25 to FY26 % Change
<u>Taxes - Current & Prior Years</u>					
Wage, Earnings & Net Profits Tax	1,885,471	1,998,527	6.00%	2,081,699	4.16%
Real Estate Tax	838,092	930,062	10.97%	930,785	0.08%
Business Income & Receipts Tax	679,751	679,751	0.00%	725,920	6.79%
Real Estate Transfer Tax	265,587	336,233	26.60%	372,657	10.83%
Sales Tax	300,031	307,354	2.44%	324,019	5.42%
Philadelphia Beverage Tax	69,576	65,749	-5.50%	64,434	-2.00%
Other Taxes	49,442	52,774	6.74%	52,215	-1.06%
Total Taxes	4,087,950	4,370,450	6.91%	4,551,729	4.15%
<u>Local Non-Tax Revenue</u>					
Other	456,326	457,941	0.35%	394,931	-13.76%
Total Local Non-Tax Revenue	456,326	457,941	0.35%	394,931	-13.76%
<u>Other Governments & Public Agencies</u>					
State	269,430	302,277	12.19%	305,767	1.15%
Federal	32,225	65,251	102.49%	61,229	-6.16%
Phila. Gas Works	18,000	18,000	0.00%	18,000	0.00%
Other Agencies and Authorized Adjustments	39,320	47,055	19.67%	51,811	10.11%
Total Other Governments	358,975	432,583	20.51%	436,807	0.98%
PICA City Account	705,546	745,100	5.61%	772,804	3.72%
(PICA Wage, Earnings & Net Profits Tax Less PICA Operating Costs)					
Payments from Other City Funds¹	454,778	484,966	6.64%	166,505	-65.67%
Total General Fund Revenue	6,063,575	6,491,040	7.05%	6,322,776	-2.59%

Analysis of Total Wage, Earnings and Net Profits Tax Revenues (City and PICA Tax)

PICA Wage, Earnings & Net Profits Tax	705,546	745,100		772,804	
City Wage, Earnings & Net Profits Tax	1,885,471	1,998,527		2,081,699	
Combined City/PICA Wage, Earnings & Net Profits Tax Revenues	2,591,017	2,743,627	5.89%	2,854,503	4.04%

(1) American Rescue Plan relief funds are included in Payments from Other City Funds.

City of Philadelphia Components of General Fund Revenue

(Amounts in Thousands of Dollars)

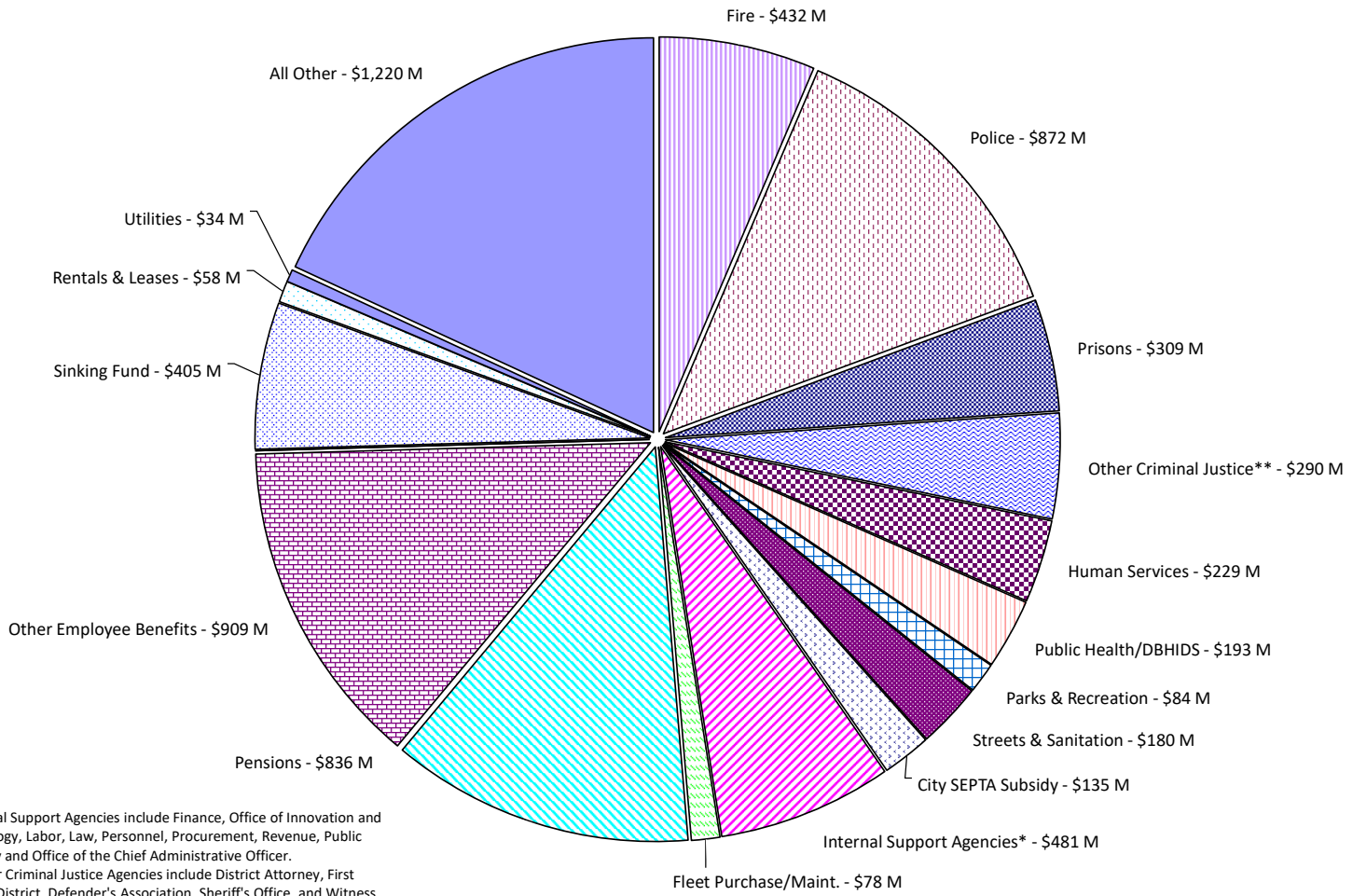
<u>Revenue Source</u>	<u>FY 2024 Actual</u>	<u>Percent of Total</u>	<u>FY 2025 Estimate</u>	<u>Percent of Total</u>	<u>FY 2026 Proposed</u>	<u>Percent of Total</u>
<u>TAX REVENUE - Current & Prior Years</u>						
Wage Earnings & Net Profits Tax	1,885,471	31.1%	1,998,527	30.8%	2,081,699	32.9%
Real Estate Tax	838,092	13.8%	930,062	14.3%	930,785	14.7%
Business Income & Receipts Tax	679,751	11.2%	679,751	10.5%	725,920	11.5%
Real Estate Transfer Tax	265,587	4.4%	336,233	5.2%	372,657	5.9%
Sales Tax	300,031	4.9%	307,354	4.7%	324,019	5.1%
Philadelphia Beverage Tax	69,576	1.1%	65,749	1.0%	64,434	1.0%
Other Taxes	49,442	0.8%	52,774	0.8%	52,215	0.8%
Total Tax Revenue	<u>4,087,950</u>	<u>67.4%</u>	<u>4,370,450</u>	<u>67.3%</u>	<u>4,551,729</u>	<u>72.0%</u>
<u>LOCAL NON-TAX REVENUE</u>	<u>456,326</u>	<u>7.5%</u>	<u>457,941</u>	<u>7.1%</u>	<u>394,931</u>	<u>6.2%</u>
<u>OTHER GOVERNMENTS & PUBLIC AGENCIES</u>						
State	269,430	4.4%	302,277	4.7%	305,767	4.8%
Federal	32,225	0.5%	65,251	1.0%	61,229	1.0%
Phila. Gas Works (PGW)	18,000	0.3%	18,000	0.3%	18,000	0.3%
Other Agencies & Adjustments	39,319	0.6%	47,055	0.7%	51,811	0.8%
Total Revenue from Other Govts.	<u>358,974</u>	<u>5.9%</u>	<u>432,583</u>	<u>6.7%</u>	<u>436,807</u>	<u>6.9%</u>
<u>REVENUE FROM OTHER CITY FUNDS</u>						
Water Fund	13,477	0.2%	11,355	0.2%	10,383	0.2%
Aviation Fund	4,126	0.1%	4,200	0.1%	4,300	0.1%
Other Funds ¹	437,175	7.2%	469,411	7.2%	151,822	2.4%
Total Revenue from Other City Funds	<u>454,778</u>	<u>7.5%</u>	<u>484,966</u>	<u>7.5%</u>	<u>166,505</u>	<u>2.6%</u>
<u>PICA CITY ACCOUNT</u>	<u>705,546</u>	<u>11.6%</u>	<u>745,100</u>	<u>11.5%</u>	<u>772,804</u>	<u>12.2%</u>
TOTAL GENERAL FUND	<u><u>6,063,574</u></u>	<u>100.0%</u>	<u><u>6,491,040</u></u>	<u>100.0%</u>	<u><u>6,322,776</u></u>	<u>100.0%</u>

(1) American Rescue Plan relief funds are included in Revenue from Other City Funds.

City of Philadelphia
General Fund Fiscal Years 2024, 2025 & 2026
Wage, Earnings and Net Profits Tax Projection - City and PICA
(Amounts in Thousands of Dollars)

	FY 2024	FY 2025	FY 2026
City Wage Tax	1,842,904	1,954,900	2,049,378
<u>PICA Wage Tax</u>	<u>675,491</u>	<u>708,548</u>	<u>745,492</u>
Total Wage Tax	2,518,395	2,663,448	2,794,870
City Net Profits Tax	42,567	43,627	32,321
<u>PICA Net Profits Tax</u>	<u>40,831</u>	<u>36,552</u>	<u>27,312</u>
Total Net Profits Tax	83,398	80,179	59,633
Total City & PICA Wage & Net Profits	<u>2,601,793</u>	<u>2,743,627</u>	<u>2,854,503</u>
PICA Wage Tax	675,491	708,548	745,492
<u>PICA Net Profits Tax</u>	<u>40,831</u>	<u>36,552</u>	<u>27,312</u>
Total PICA Tax	716,322	745,100	772,804
Interest Earnings & Other Offsets	10,776	0	0
Equals: PICA City Account	<u>705,546</u>	<u>745,100</u>	<u>772,804</u>

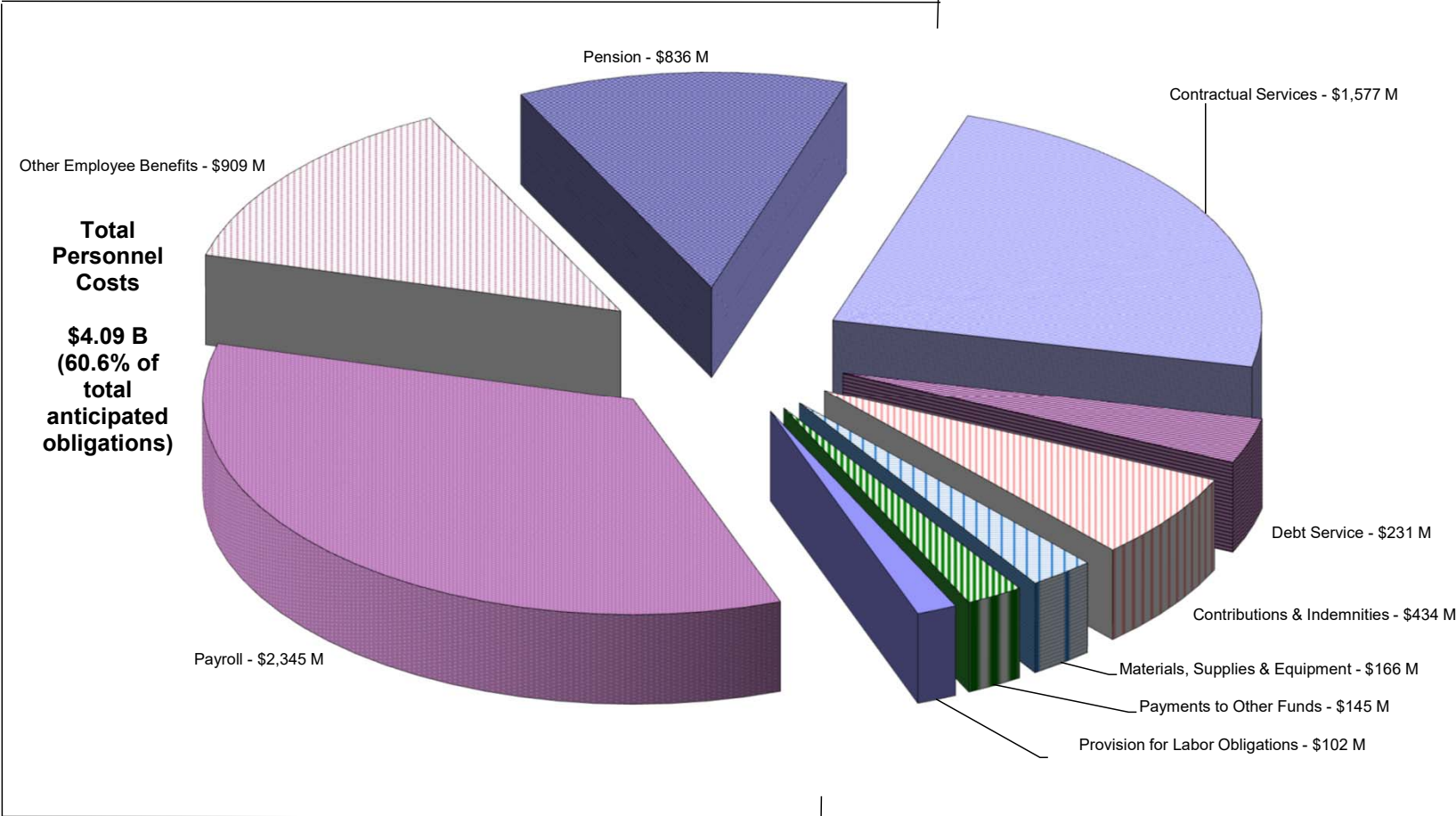
**City of Philadelphia
Fiscal Year 2026 Obligations
General Fund
Total Amount of Funds: \$6.745 Billion**



* Internal Support Agencies include Finance, Office of Innovation and Technology, Labor, Law, Personnel, Procurement, Revenue, Public Property and Office of the Chief Administrative Officer.
 ** Other Criminal Justice Agencies include District Attorney, First Judicial District, Defender's Association, Sheriff's Office, and Witness Fees.

City of Philadelphia Fiscal Year 2026 Obligations By Type of Expenditure General Fund

Total Amount of Funds: \$6.745 Billion



**City of Philadelphia
General Fund
Obligation Comparison
Fiscal Years 2024, 2025 & 2026**

(Amounts in Thousands of Dollars)

<u>Obligations</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Estimate</u>	<u>FY24 to FY25 % Change</u>	<u>FY 2026 Proposed</u>	<u>FY25 to FY26 % Change</u>
Personal Services (payroll)	2,038,411	2,303,552	13.01%	2,344,703	1.79%
Employee Benefits					
- Health/Welfare, FICA, Workers' Comp., etc.	704,521	838,624	19.03%	909,154	8.41%
- Pension	958,907	817,749	-14.72%	836,433	2.28%
Total Employee Benefits	<u>1,663,428</u>	<u>1,656,373</u>	-0.42%	<u>1,745,587</u>	5.39%
Purchase of Services (contracts, leases)	1,360,420	1,486,298	9.25%	1,575,613	6.01%
Materials, Supplies & Equipment	189,588	182,963	-3.49%	166,462	-9.02%
Contributions, Indemnities, etc.	452,529	472,900	4.50%	434,470	-8.13%
Debt Service	189,138	230,417	21.82%	231,495	0.47%
Payments to Other Funds	241,221	168,404	-30.19%	144,667	-14.10%
Advances / Reserves	0	95,000	n/a	101,577	6.92%
Total Obligations	<u>6,134,735</u>	<u>6,595,907</u>	7.52%	<u>6,744,574</u>	2.25%
Total Revenue	<u>6,063,575</u>	<u>6,491,040</u>	7.05%	<u>6,322,776</u>	-2.59%
Operating Surplus/(Deficit)	(71,160)	(104,867)		(421,798)	
Adjustments to Prior Years	<u>32,488</u>	<u>62,250</u>		<u>35,500</u>	
Adjusted Operating Surplus/(Deficit)	(38,672)	(42,617)		(386,298)	
Prior Year Cum. Surplus/(Deficit)	981,572	942,900		900,283	
Fund Balance	<u>942,900</u>	<u>900,283</u>		<u>513,985</u>	

City of Philadelphia

**FISCAL 2026 OPERATING BUDGET
As Proposed to the Council - March 2025**

Section III

**SUMMARY TABLES
OF REVENUES AND OBLIGATIONS
ALL OPERATING FUNDS**

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUMMARY OF OPERATING BUDGET FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND			NO.		TABLE				
General			010		IA				
LINE NO. (1)	ITEM (2)	SUPP. SCHED. NO. (3)	FY 2024	FISCAL 2025		FY 2026		OVER / (UNDER) FY 2025	
			ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	AMOUNT	%	
			(4)	(5)	(6)	(7)	(8)	(9)	
OPERATIONS OF FISCAL YEAR									
<u>REVENUES</u>									
1	Taxes	IA-1	4,087,950	4,260,467	4,370,450	4,551,729	181,279	4.1%	
2	Locally Generated Non-Tax	IA-2	456,326	391,844	457,941	394,931	(63,010)	-13.8%	
3	Revenue from Other Governments	IA-3	1,064,521	1,137,828	1,177,683	1,209,611	31,928	2.7%	
4	Revenue from Other Funds of the City	IA-4	454,778	481,223	484,966	166,505	(318,461)	-65.7%	
5	Total - Revenue		6,063,575	6,271,362	6,491,040	6,322,776	(168,264)	-2.6%	
6	Other Sources		-	-	-	-	-	n/a	
7	Total Revenue and Other Sources		6,063,575	6,271,362	6,491,040	6,322,776	(168,264)	-2.6%	
<u>OBLIGATIONS / APPROPRIATIONS</u>									
8	Personal Services		2,038,411	2,279,091	2,303,552	2,344,703	41,151	1.8%	
9	Personal Services - Pensions		868,891	734,679	719,281	734,423	15,142	2.1%	
10	Personal Services - Pensions (Sales Tax)		90,016	98,468	98,468	102,010	3,542	3.6%	
11	Personal Services - Other Employee Benefits		704,521	843,974	838,624	909,154	70,530	8.4%	
12	Subtotal - Employee Compensation		3,701,839	3,956,212	3,959,925	4,090,290	130,365	3.3%	
13	Purchase of Services		1,360,420	1,422,267	1,486,298	1,575,613	89,315	6.0%	
14	Materials, Supplies and Equipment		189,588	148,326	182,963	166,462	(16,501)	-9.0%	
15	Contributions, Indemnities and Taxes		452,529	432,724	472,900	434,470	(38,430)	-8.1%	
16	Debt Service		189,138	234,667	230,417	231,495	1,078	0.5%	
17	Payments to Other Funds		241,221	129,782	168,404	144,667	(23,737)	-14.1%	
18	Advances & Misc. Pmts. Incl. Labor Reserve		-	43,505	-	101,577	101,577	n/a	
19	Adv & Misc. Pmts.- Recession, Inflation Reserve		-	-	95,000	-	(95,000)	-100.0%	
20	Total Obligations / Appropriation		6,134,735	6,367,483	6,595,907	6,744,574	148,667	2.3%	
21	Operating Surplus (Deficit) for Fiscal Year		(71,160)	(96,121)	(104,867)	(421,798)	(316,931)	-302.2%	
<u>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</u>									
22	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year		981,572	628,098	942,900	900,283	(42,617)	-4.5%	
Adjustments to Prior Fiscal Years Operations:									
23	Commitments Cancelled - Net		32,488	41,000	66,750	40,000	(26,750)	-40.1%	
24	Revenue Adjustments - Net		-	-	-	-	-	n/a	
25	Prior Period Adjustments - Net		-	-	-	-	-	n/a	
26	Other Adjustments - Net		-	(4,500)	(4,500)	(4,500)	-	0.0%	
27	Subtotal Net Adjustments		32,488	36,500	62,250	35,500	(26,750)	-43.0%	
28	Adjusted Fund Balance June 30 or Prior Fiscal Year		1,014,060	664,598	1,005,150	935,783	(69,367)	-6.9%	
29	Fund Balance Available for Appropriation June 30		942,900	568,477	900,283	513,985	(386,298)	-42.9%	

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2024, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND General	NO. 010
------------------------	-------------------

REVENUE Taxes	SCHEDULE NO. IA-1
-------------------------	-----------------------------

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
			(3)	(4)		(5)	(6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A. Real Property							
1	1. Current	803,152	896,834	895,821	897,229	1,408	0.2%
2	2. Prior	34,940	28,125	34,241	33,556	(685)	-2.0%
3	Subtotal	838,092	924,959	930,062	930,785	723	0.1%
B. Wage and Earnings							
4	1. Current	1,840,188	1,925,177	1,949,500	2,043,978	94,478	4.8%
5	2. Prior	2,716	5,400	5,400	5,400	-	0.0%
6	Subtotal	1,842,904	1,930,577	1,954,900	2,049,378	94,478	4.8%
C. Business Taxes							
1. Business Income & Receipts							
7	a. Current & Prior	679,751	616,686	679,751	725,920	46,169	6.8%
2. Net Profits							
8	a. Current	31,833	40,477	38,927	27,621	(11,306)	-29.0%
9	b. Prior	10,734	4,700	4,700	4,700	-	0.0%
10	Subtotal	42,567	45,177	43,627	32,321	(11,306)	-25.9%
11	Total, Business Taxes	722,318	661,863	723,378	758,241	34,863	4.8%
D. Other Taxes							
12	1. Sales	210,015	218,468	213,677	222,010	8,333	3.9%
13	2. Sales (Pension)	90,016	98,468	93,677	102,010	8,333	8.9%
14	Subtotal Sales Tax	300,031	316,936	307,354	324,020	16,666	5.4%
15	3. Amusement	40,800	41,719	44,586	47,448	2,862	6.4%
16	4. Real Property Transfer	265,587	305,784	336,233	372,657	36,424	10.8%
17	5. Smokeless Tobacco	508	579	511	514	3	0.6%
18	6. Philadelphia Beverage	69,576	71,172	65,749	64,434	(1,315)	-2.0%
19	7. Development Impact	3,693	3,500	3,700	-	(3,700)	-100.0%
20	8. Other	4,441	3,378	3,977	4,252	275	6.9%
21	Subtotal	684,636	743,068	762,110	813,325	51,215	6.7%
22	Total Taxes	4,087,950	4,260,467	4,370,450	4,551,729	181,279	4.1%

CITY OF PHILADELPHIA			SUPPORTING SCHEDULES FOR REVENUES				
FISCAL 2026 OPERATING BUDGET			FISCAL YEARS 2024, 2025, AND 2026				
FUND			NO.				
General			010				
REVENUE			SCHEDULE NO.				
Locally Generated Non-Tax			IA-2				
LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Office of Innovation & Technology							
1	Cable Television Franchise Fees	15,863	15,938	14,275	12,848	(1,427)	-10.0%
2	Other	3	235	-	5	5	n/a
3	Subtotal	15,866	16,173	14,275	12,853	(1,422)	-10.0%
Mayor							
4	Other	2	15	15	15	-	0.0%
Managing Director							
5	Licenses - Animal Control	(10)	200	100	100	-	0.0%
6	Other	3,952	1,442	1,442	1,467	25	1.7%
7	Subtotal	3,942	1,642	1,542	1,567	25	1.6%
Police							
8	Prior Year Reimb. - Special Services	-	-	-	11,000	11,000	n/a
9	State License - Carry Firearms	521	800	800	800	-	0.0%
10	Other	11,214	1,090	11,090	1,090	(10,000)	-90.2%
11	Subtotal	11,735	1,890	11,890	12,890	1,000	8.4%
Sanitation							
12	Collection Fees - Housing Authority	1,321	1,200	1,300	1,300	-	0.0%
13	Disposal of Salvage (Recycling)	-	10	10	10	-	0.0%
14	Commercial Property Collection Fee	20,755	21,050	21,050	21,050	-	0.0%
15	Other	77	800	1,736	800	(936)	-53.9%
16	Subtotal	22,153	23,060	24,096	23,160	(936)	-3.9%
Fire							
17	Emergency Medical Services	73,391	56,500	76,500	76,500	-	0.0%
18	Other	585	950	950	950	-	0.0%
19	Subtotal	73,976	57,450	77,450	77,450	-	0.0%
Public Health							
20	Payments for Patient Care - Health Ctrs./PNH	21,743	25,700	21,800	21,900	100	0.5%
21	Pharmacy Fees	8,657	6,850	8,650	8,650	-	0.0%
22	Environmental User Fees	3,128	3,505	3,505	3,405	(100)	-2.9%
23	Other	1,475	1,800	3,709	1,800	(1,909)	-51.5%
24	Subtotal	35,003	37,855	37,664	35,755	(1,909)	-5.1%
Parks & Recreation							
25	Other Leases	-	1	1	1	-	0.0%
26	Rent from Land, Buildings & Real Estate	47	80	80	80	-	0.0%
27	Permits	1,289	1,250	1,300	1,300	-	0.0%
28	Other	843	575	575	575	-	0.0%
29	Subtotal	2,179	1,906	1,956	1,956	-	0.0%

CITY OF PHILADELPHIA		SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026						
FISCAL 2026 OPERATING BUDGET		(Amounts in Thousands)						
FUND		NO.						
General		010						
REVENUE		SCHEDULE NO.						
Locally Generated Non-Tax		IA-2						
LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		OVER / (UNDER) FY 2025	
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Public Property							
30	Rent from Real Estate	605	400	400	400	-	0.0%	
31	Commissions - Transit Shelters & Other Leases	3,086	3,000	3,100	3,100	-	0.0%	
32	Sale of Capital Assets	14	50	50	50	-	0.0%	
33	Prior Year Refunds / Reimbursements	249	1,200	1,200	1,200	-	0.0%	
34	Other	30	50	50	50	-	0.0%	
35	Subtotal	3,984	4,700	4,800	4,800	-	0.0%	
	Human Services							
36	Payments for Children's Care	504	500	500	500	-	0.0%	
37	Other	208	200	200	200	-	0.0%	
38	Subtotal	712	700	700	700	-	0.0%	
	Prisons							
40	Other	3	-	-	-	-	n/a	
	Office of Homeless Services							
41	Other	-	5	5	5	-	0.0%	
	Fleet Services							
42	Sale of Vehicles	2,469	1,650	1,650	1,650	-	0.0%	
43	Fuel and Warranty Reimbursements	3,245	3,250	3,250	3,250	-	0.0%	
44	Other	255	300	300	300	-	0.0%	
45	Subtotal	5,969	5,200	5,200	5,200	-	0.0%	
	Licenses and Inspections							
46	Amusement	38	40	40	40	-	0.0%	
47	Health and Sanitation	22,496	23,600	23,600	23,600	-	0.0%	
48	Police and Fire Protection	643	625	625	625	-	0.0%	
49	Street Use	1,125	3,190	-	-	-	n/a	
50	Professional & Occupational	1,500	1,400	1,400	1,400	-	0.0%	
51	Building Structure & Equipment	41,000	42,460	42,460	42,460	-	0.0%	
52	Business	38	40	40	40	-	0.0%	
53	Other Licenses & Permits	57	55	55	55	-	0.0%	
54	Code Violation Fines	4,402	3,380	3,380	3,780	400	11.8%	
55	Other	11,344	11,725	11,725	11,725	-	0.0%	
56	Subtotal	82,643	86,515	83,325	83,725	400	0.5%	

CITY OF PHILADELPHIA			SUPPORTING SCHEDULES FOR REVENUES					
FISCAL 2026 OPERATING BUDGET			FISCAL YEARS 2024, 2025, AND 2026					
FUND			NO.					
General			010					
REVENUE			SCHEDULE NO.					
Locally Generated Non-Tax			IA-2					
LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		OVER / (UNDER) FY 2025	
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Records							
57	Recording of Legal Instrument Fees	10,393	11,895	11,095	12,595	1,500	13.5%	
58	Preparation of Records	264	300	300	300	-	0.0%	
59	Commission on Tax Stamps	777	500	800	500	(300)	-37.5%	
60	Accident Investigation Reports	867	850	850	850	-	0.0%	
61	Document Technology Fee	1,828	2,000	2,000	2,000	-	0.0%	
62	Other	668	750	750	750	-	0.0%	
63	Subtotal	14,797	16,295	15,795	16,995	1,200	7.6%	
	Director of Finance							
64	Prior Year Refunds	133	200	200	200	-	0.0%	
65	Reimbursement - Prior Year Expenditures	4,650	4,900	25,900	4,900	(21,000)	-81.1%	
66	Reimbursement - Prescription Program	13,113	12,000	15,240	15,240	-	0.0%	
67	Health Benefit Charges	1,653	1,360	1,660	1,660	-	0.0%	
68	Other	516	10	410	10	(400)	-97.6%	
69	Subtotal	20,065	18,470	43,410	22,010	(21,400)	-49.3%	
	Revenue							
70	Miscellaneous Fines	326	750	750	750	-	0.0%	
71	Prior Year Refunds / Reimbursements	-	10	10	10	-	0.0%	
72	Non-Profit Organization Voluntary Contrib.	4,580	4,167	4,280	4,280	-	0.0%	
73	Casino Settlement Agreement Payments	1,000	-	-	-	-	n/a	
74	Other	121	200	200	200	-	0.0%	
75	Subtotal	6,027	5,127	5,240	5,240	-	0.0%	
	Procurement							
76	Performance Bonds	-	1	1	1	-	0.0%	
77	Master Bid Bonds	-	10	10	10	-	0.0%	
78	Bid Application Fees	301	200	300	300	-	0.0%	
	Other	12	135	35	35	-	0.0%	
	Subtotal	313	346	346	346	-	0.0%	
	City Treasurer							
79	Interest Earnings	101,196	58,260	75,897	37,949	(37,948)	-50.0%	
80	Other	1,689	25	425	25	(400)	-94.1%	
81	Subtotal	102,885	58,285	76,322	37,974	(38,348)	-50.2%	
	Law							
82	Legal Fees and Charges	338	250	250	250	-	0.0%	
83	Court Awarded Damages	301	1,500	1,500	1,500	-	0.0%	
84	Other	86	50	50	50	-	0.0%	
85	Subtotal	725	1,800	1,800	1,800	-	0.0%	

CITY OF PHILADELPHIA		SUPPORTING SCHEDULES FOR REVENUES					
FISCAL 2026 OPERATING BUDGET		FISCAL YEARS 2024, 2025, AND 2026					
		(Amounts in Thousands)					
FUND		NO.					
General		010					
REVENUE		SCHEDULE NO.					
Locally Generated Non-Tax		IA-2					
LINE NO. (1)	AGENCY / REVENUE SOURCE (2)	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL (3)	ORIGINAL BUDGET (4)	CURRENT ESTIMATE (5)	BUDGET (6)	OVER / (UNDER) FY 2025 AMOUNT (7) % (8)	
Board of Ethics							
86	Other	69	80	80	90	10	12.5%
Inspector General							
87	Other	35	20	20	20	-	0.0%
Free Library							
88	Other	1,340	775	475	475	-	0.0%
Personnel							
89	Other	1	1	1	1	-	0.0%
Office of Property Assessment							
90	Other	4	2	2	2	-	0.0%
Office of the Chief Administrative Officer							
91	Solid Waste Code Violation Fees (SWEEP)	3,524	5,375	4,375	4,375	-	0.0%
92	Burglar Alarm License Fees	2,211	1,500	1,500	1,500	-	0.0%
93	False Burglar Alarm Fines	1,254	1,410	1,410	1,410	-	0.0%
94	Other	137	70	70	70	-	0.0%
95	Subtotal	7,126	8,355	7,355	7,355	-	0.0%
Register of Wills							
96	Court Costs, Fees and Charges	925	1,000	1,000	1,000	-	0.0%
97	Recording Fees	2,952	3,000	3,000	3,000	-	0.0%
98	Other	1,078	1,085	1,085	1,085	-	0.0%
99	Subtotal	4,955	5,085	5,085	5,085	-	0.0%
District Attorney							
100	Other	18	-	-	-	-	n/a
Sheriff							
101	Sheriff Fees	1,661	6,000	6,000	6,000	-	0.0%
102	Commission Fees	1,498	8,246	8,246	6,546	(1,700)	-20.6%
103	Other	-	50	50	50	-	0.0%
104	Subtotal	3,159	14,296	14,296	12,596	(1,700)	-11.9%
Planning and Development							
105	Zoning Permits	309	150	150	220	70	46.7%
106	Accelerated Review Fees	342	260	260	260	-	0.0%
107	Other	7,664	1	1	1	-	0.0%
108	Subtotal	8,315	411	411	481	70	17.0%
City Commissioners							
109	Other	27	10	10	10	-	0.0%

CITY OF PHILADELPHIA		SUPPORTING SCHEDULES FOR REVENUES					
FISCAL 2026 OPERATING BUDGET		FISCAL YEARS 2024, 2025, AND 2026					
FUND		(Amounts in Thousands)					
General		NO. 010					
REVENUE		SCHEDULE NO. IA-2					
Locally Generated Non-Tax							
LINE NO. (1)	AGENCY / REVENUE SOURCE (2)	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL (3)	ORIGINAL BUDGET (4)	CURRENT ESTIMATE (5)	BUDGET (6)	OVER / (UNDER) FY 2025 AMOUNT (7) % (8)	
110	<u>First Judicial District - Traffic Court</u> Traffic Court Fines	2,260	3,000	2,500	2,500	-	0.0%
111	<u>First Judicial District - Clerk of Courts</u> Other Fines	116	150	150	150	-	0.0%
112	Bail Forfeited	366	-	-	-	-	n/a
113	Court Costs, Fees and Charges	1,056	1,175	1,175	1,175	-	0.0%
114	Cash Bail Fees	276	-	-	-	-	n/a
115	Subtotal	1,814	1,325	1,325	1,325	-	0.0%
116	<u>First Judicial District</u> Court Costs, Fees and Charges	17,562	17,500	17,500	17,500	-	0.0%
117	Other Fines	342	1,200	700	700	-	0.0%
118	Other	1,527	2,350	2,350	2,350	-	0.0%
119	Subtotal	19,431	21,050	20,550	20,550	-	0.0%
120	<u>Other Adjustments</u>	4,793	-	-	-	-	n/a
121	Total Locally Generated Non-Tax Revenues	456,326	391,844	457,941	394,931	(63,010)	-13.8%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND General	NO. 010
------------------------	-------------------

REVENUE Revenue from Other Governments	SCHEDULE NO. IA-3
--	-----------------------------

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
						AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Managing Director</u>							
Federal:							
1	Emergency Management Performance	1,261	2,115	115	115	-	0.0%
2	FEMA Reimbursement	703	-	30,000	26,000	(4,000)	-13.3%
3	Subtotal	1,964	2,115	30,115	26,115	(4,000)	-13.3%
<u>Police</u>							
State:							
4	Reimbursement - Police Academy Training	2,290	2,275	2,275	2,275	-	0.0%
<u>Streets**</u>							
Federal:							
5	Highways	743	-	-	-	-	n/a
6	Bridge Design	14	-	-	-	-	n/a
State:							
7	PennDOT Bridge Design	27	-	-	-	-	n/a
8	Subtotal	784	-	-	-	-	n/a
<u>Public Health</u>							
Federal:							
9	Medicare - Outpatient / Health Centers	1,899	2,791	2,791	2,791	-	0.0%
10	Medicare - PNH	68	-	22	-	(22)	-100.0%
11	Medical Assistance - Outpatient / Health Centers	27,102	31,961	31,961	31,961	-	0.0%
12	Summer Food Inspection	26	40	40	40	-	0.0%
State:							
13	County Health	10,221	8,395	8,395	8,395	-	0.0%
14	Medical Assistance - Outpatient / Health Centers	22,174	25,797	25,797	25,797	-	0.0%
15	Subtotal	61,490	68,984	69,006	68,984	(22)	0.0%
<u>Public Property</u>							
Other Governments:							
16	PGW Rental	18,000	18,000	18,000	18,000	-	0.0%
<u>Prisons</u>							
Federal:							
17	SSA Prisoner Incentive Payments	102	150	150	150	-	0.0%

**NOTE: Some Streets Department revenues were reassigned to the Transportation Fund beginning in FY24.

CITY OF PHILADELPHIA		SUPPORTING SCHEDULES FOR REVENUES					
FISCAL 2026 OPERATING BUDGET		FISCAL YEARS 2024, 2025, AND 2026					
FUND						NO.	
General						010	
REVENUE						SCHEDULE NO.	
Revenue from Other Governments						IA-3	
LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
(1)	(2)	(3)	(4)	(5)	(6)	AMOUNT (7)	% (8)
	Director of Finance						
	Federal:						
18	Medical Part D - Retirees	222	50	50	50	-	0.0%
	State:						
19	Pension Aid - State Act 205	93,743	93,743	103,147	103,147	-	0.0%
20	Juror Fee Reimbursement	160	100	100	100	-	0.0%
21	State Police Fines (Phila. County)	514	250	250	250	-	0.0%
22	Wage Tax Relief Funding	108,754	130,632	130,632	130,632	-	0.0%
23	Gaming - Local Share Assessment	13,891	14,000	14,000	14,000	-	0.0%
	Other Governments:						
24	PATCO Community Impact Fund	-	75	75	75	-	0.0%
25	PAID - Parametric Garage	1,255	250	250	250	-	0.0%
26	Subtotal	218,539	239,100	248,504	248,504	-	0.0%
	Revenue						
	Federal:						
27	Reimb.- Payment in Lieu of Taxes	-	3	3	3	-	0.0%
28	Tinicum Wildlife Preserve	4	4	4	4	-	0.0%
	Other Governments:						
29	PPA - Parking/Violation/Fines (on St.)	40,331	46,723	46,723	49,479	2,756	5.9%
30	Burlington County Bridge Comm.	-	7	7	7	-	0.0%
31	Subtotal	40,335	46,737	46,737	49,493	2,756	5.9%
	City Treasurer						
	State:						
32	Retail Liquor License	1,059	1,100	1,100	1,100	-	0.0%
33	Utility Tax Refund	4,269	4,270	4,663	4,663	-	0.0%
34	Subtotal	5,328	5,370	5,763	5,763	-	0.0%
	Human Relations						
	Federal:						
35	Reimbursement - Deferred EEOC Cases	81	125	90	90	-	0.0%
	District Attorney						
	State:						
36	Reimbursement - DA Salary	16	127	-	-	-	n/a

CITY OF PHILADELPHIA		SUPPORTING SCHEDULES FOR REVENUES					
FISCAL 2026 OPERATING BUDGET		FISCAL YEARS 2024, 2025, AND 2026					
FUND		(Amounts in Thousands)					
General		NO. 010					
REVENUE		SCHEDULE NO. IA-3					
Revenue from Other Governments							
LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
(1)	(2)	(3)	(4)	(5)	(6)	AMOUNT (7)	% (8)
	First Judicial District						
	Federal:						
37	Title IV-E Reimbursement	-	25	25	25	-	0.0%
	State:						
38	Intensive Probation - Adult	4,019	4,019	4,019	4,019	-	0.0%
39	Intensive Probation - Juvenile	1,232	1,232	1,232	1,232	-	0.0%
40	Reimbursement - Court Costs	6,936	10,075	6,585	10,075	3,490	53.0%
41	Reimbursement - Attorney Fees	125	82	82	82	-	0.0%
42	Subtotal	12,312	15,433	11,943	15,433	3,490	29.2%
43	PICA City Account	705,546	739,412	745,100	772,804	27,704	3.7%
	Totals						
44	Federal	32,225	37,264	65,251	61,229	(4,022)	-6.2%
45	State	269,430	296,097	302,277	305,767	3,490	1.2%
46	Other Governments	59,586	65,055	65,055	67,811	2,756	4.2%
47	PICA City Account	705,546	739,412	745,100	772,804	27,704	3.7%
48	Other Authorized Adjustments	(2,266)	-	-	2,000	2,000	n/a
49	Total Revenue from Other Governments	1,064,521	1,137,828	1,177,683	1,209,611	31,928	2.7%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND General	NO. 010
------------------------	-------------------

REVENUE Revenue from Other Funds	SCHEDULE NO. IA-4
--	-----------------------------

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
						AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Water Fund</u>							
1	Services performed & costs borne by the General Fund	11,790	5,712	9,855	10,383	528	5.4%
2	Excess interest on Sinking Fund Reserve	1,687	1,500	1,500	1,500	-	0.0%
3	Subtotal	13,477	7,212	11,355	11,883	528	4.6%
<u>Aviation Fund</u>							
4	Services performed & costs borne by the General Fund	4,126	3,600	4,200	4,300	100	2.4%
<u>Grants Revenue Fund</u>							
5	American Rescue Plan	390,820	419,473	419,473	-	(419,473)	-100.0%
6	American Rescue Plan - Interest Earnings	-	-	-	86,600	86,600	n/a
7	Services performed & costs borne by the General Fund	13,450	750	750	750	-	0.0%
8	911 Surcharge	29,556	47,188	45,788	59,572	13,784	30.1%
9	Subtotal	433,826	467,411	466,011	146,922	(319,089)	-68.5%
<u>Other Funds</u>							
10	Services performed & costs borne by the General Fund	3,349	3,000	3,400	3,400	-	0.0%
11	Total Revenue from Other Funds	454,778	481,223	484,966	166,505	(318,461)	-65.7%

CITY OF PHILADELPHIA				SUMMARY OF OPERATING BUDGET				
FISCAL 2026 OPERATING BUDGET				FISCAL YEARS 2024, 2025, AND 2026				
				(Amounts in Thousands)				
FUND				NO.		TABLE		
Water				020		IB		
LINE NO.	ITEM	SUPP. SCHED. NO.	FY 2024	FISCAL 2025		FY 2026		
			ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
OPERATIONS OF FISCAL YEAR								
REVENUES								
1	Taxes		-	-	-	-	-	n/a
2	Locally Generated Non-Tax	IB-2	798,828	903,496	907,438	898,800	(8,638)	-1.0%
3	Revenue from Other Governments	IB-3	2,100	670	20,670	20,670	-	0.0%
4	Revenue from Other Funds of the City	IB-4	44,959	96,510	47,698	162,882	115,184	241.5%
5	Total - Revenue		845,887	1,000,676	975,806	1,082,352	106,546	10.9%
6	Other Sources		-	-	-	-	-	n/a
7	Total Revenue and Other Sources		845,887	1,000,676	975,806	1,082,352	106,546	10.9%
OBLIGATIONS / APPROPRIATIONS								
8	Personal Services		179,055	200,805	201,077	220,640	19,563	9.7%
9	Personal Services - Pensions		73,381	71,991	73,863	75,387	1,524	2.1%
10	Personal Services - Pensions (Sales Tax)		-	-	-	-	-	n/a
11	Personal Services - Other Employee Benefits		70,164	79,435	79,435	83,169	3,734	4.7%
12	Subtotal - Employee Compensation		322,600	352,231	354,375	379,196	24,821	7.0%
13	Purchase of Services		200,748	261,991	261,977	295,854	33,877	12.9%
14	Materials, Supplies and Equipment		85,759	103,141	103,141	107,748	4,607	4.5%
15	Contributions, Indemnities and Taxes		6,626	7,010	7,010	7,010	-	0.0%
16	Debt Service		209,694	244,803	244,803	271,044	26,241	10.7%
17	Payments to Other Funds		56,919	71,500	54,500	71,500	17,000	31.2%
18	Advances & Misc. Pmts. Incl. Labor Reserve		-	-	-	-	-	n/a
19	Adv & Misc. Pmts.- Recession, Inflation Reserve		-	-	-	-	-	n/a
20	Total Obligations / Appropriation		882,346	1,040,676	1,025,806	1,132,352	106,546	10.4%
21	Operating Surplus (Deficit) for Fiscal Year		(36,459)	(40,000)	(50,000)	(50,000)	-	0.0%
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS								
22	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year		-	-	-	-	-	n/a
Adjustments to Prior Fiscal Years Operations:								
23	Commitments Cancelled - Net		36,459	40,000	50,000	50,000	-	0.0%
24	Revenue Adjustments - Net		-	-	-	-	-	n/a
25	Prior Period Adjustments - Net		-	-	-	-	-	n/a
26	Other Adjustments - Net		-	-	-	-	-	n/a
27	Subtotal Net Adjustments		36,459	40,000	50,000	50,000	-	0.0%
28	Adjusted Fund Balance June 30 or Prior Fiscal Year		36,459	40,000	50,000	50,000	-	0.0%
29	Fund Balance Available for Appropriation June 30		-	-	-	-	-	n/a

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND Water	NO. 020
----------------------	-------------------

REVENUE Locally Generated Non-Tax	SCHEDULE NO. IB-2
---	-----------------------------

LINE NO. (1)	AGENCY / REVENUE SOURCE (2)	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL (3)	ORIGINAL BUDGET (4)	CURRENT ESTIMATE (5)	BUDGET (6)	OVER / (UNDER) FY 2025 AMOUNT (7) % (8)	
<u>Licenses & Inspections</u>							
1	Miscellaneous	-	38	-	-	-	n/a
<u>Water</u>							
2	Sewer Charges to Other Municipalities	-	-	-	-	-	n/a
3	Water & Sewer Permits Issued by L&I	6,526	6,500	6,550	6,550	-	0.0%
4	Miscellaneous	1,483	960	910	910	-	0.0%
5	Subtotal	8,009	7,460	7,460	7,460	-	0.0%
<u>Revenue**</u>							
6	Sales & Charges - Current	678,685	778,500	778,500	764,242	(14,258)	-1.8%
7	Sales & Charges - Prior	50,033	63,419	63,419	70,900	7,481	11.8%
8	Fire Service Connections	4,853	4,344	4,344	4,600	256	5.9%
9	Surcharges	4,835	2,068	2,068	2,247	179	8.7%
10	Other Sewer Charges	44,199	39,471	46,471	45,166	(1,305)	-2.8%
11	Miscellaneous	131	7,176	176	165	(11)	-6.3%
12	Subtotal	782,736	894,978	894,978	887,320	(7,658)	-0.9%
<u>Procurement</u>							
13	Miscellaneous	-	20	-	20	20	n/a
<u>City Treasurer</u>							
14	Interest Earnings	8,083	1,000	5,000	4,000	(1,000)	-20.0%
15	Total Locally Generated Non-Tax Revenues	798,828	903,496	907,438	898,800	(8,638)	-1.0%

NOTE**: Proposed water rate increases have not been included within the FY26 Budget.

CITY OF PHILADELPHIA

**SUPPORTING SCHEDULES FOR REVENUES
FISCAL YEARS 2024, 2025, AND 2026**

FISCAL 2026 OPERATING BUDGET

(Amounts in Thousands)

FUND		NO.						
Water		020						
REVENUE		SCHEDULE NO.						
Revenue from Other Governments		IB-3						
LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		OVER / (UNDER) FY 2025	
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	<u>Water</u>							
	State:							
1	Various Watershed Assessment and Redevelopment Projects	1,512	670	5,670	5,670	-	0.0%	
	Federal:							
2	Various Watershed Assessment and Redevelopment Projects	588	-	15,000	15,000	-	0.0%	
3	Subtotal	2,100	670	20,670	20,670	-	0.0%	
4	Total Revenue from Other Governments	2,100	670	20,670	20,670	-	0.0%	

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND Water	NO. 020
---------------	------------

REVENUE Revenue from Other Funds	SCHEDULE NO. IB-4
-------------------------------------	----------------------

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
						AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<u>General Fund</u>						
1	Water & sewer charges for City facilities	32,193	33,103	34,141	33,103	(1,038)	-3.0%
	<u>Aviation Fund</u>						
2	Water service for airport facilities	3,934	5,399	3,663	3,663	-	0.0%
	<u>Other Funds</u>						
3	Contribution to Water Fund	435	-	461	479	18	3.9%
	<u>Employee Benefits Fund</u>						
4	Contribution to Water Fund	197	400	200	200	-	0.0%
	<u>Water Rate Stabilization Fund</u>						
5	Transfer from Rate Stabilization Fund	8,200	57,608	9,233	125,437	116,204	1258.6%
6	Total Revenue from Other Funds	44,959	96,510	47,698	162,882	115,184	241.5%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUMMARY OF OPERATING BUDGET FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND			NO.	TABLE				
County Liquid Fuels Tax			040	IC				
LINE NO. (1)	ITEM (2)	SUPP. SCHED. NO. (3)	FY 2024	FISCAL 2025		FY 2026		
			ACTUAL (4)	ORIGINAL BUDGET (5)	CURRENT ESTIMATE (6)	BUDGET (7)	OVER / (UNDER) FY 2025	
							AMOUNT (8)	% (9)
OPERATIONS OF FISCAL YEAR								
REVENUES								
1	Taxes		-	-	-	-	-	n/a
2	Locally Generated Non-Tax	IC-2	231	125	210	327	117	55.7%
3	Revenue from Other Governments	IC-3	5,785	10,524	12,939	8,200	(4,739)	-36.6%
4	Revenue from Other Funds of the City		-	-	-	-	-	n/a
5	Total - Revenue		6,016	10,649	13,149	8,527	(4,622)	-35.2%
6	Other Sources		-	-	-	-	-	n/a
7	Total Revenue and Other Sources		6,016	10,649	13,149	8,527	(4,622)	-35.2%
OBLIGATIONS / APPROPRIATIONS								
8	Personal Services		2,700	3,259	3,259	3,292	33	1.0%
9	Personal Services - Pensions		-	-	-	-	-	n/a
10	Personal Services - Pensions (Sales Tax)		-	-	-	-	-	n/a
11	Personal Services - Other Employee Benefits		-	-	-	-	-	n/a
12	Subtotal - Employee Compensation		2,700	3,259	3,259	3,292	33	1.0%
13	Purchase of Services		5,706	8,320	4,790	8,320	3,530	73.7%
14	Materials, Supplies and Equipment		1,588	400	2,870	400	(2,470)	-86.1%
15	Contributions, Indemnities and Taxes		-	-	-	-	-	n/a
16	Debt Service		-	-	-	-	-	n/a
17	Payments to Other Funds		14	19	19	19	-	0.0%
18	Advances & Misc. Pmts. Incl. Labor Reserve		-	-	-	-	-	n/a
19	Adv & Misc. Pmts.- Recession, Inflation Reserve		-	-	-	-	-	n/a
20	Total Obligations / Appropriation		10,008	11,998	10,938	12,031	1,093	10.0%
21	Operating Surplus (Deficit) for Fiscal Year		(3,992)	(1,349)	2,211	(3,504)	(5,715)	-258.5%
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS								
22	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year		13,289	13,285	9,297	11,533	2,236	24.1%
Adjustments to Prior Fiscal Years Operations:								
23	Commitments Cancelled - Net		-	25	25	25	-	0.0%
24	Revenue Adjustments - Net		-	-	-	-	-	
25	Prior Period Adjustments - Net		-	-	-	-	-	
26	Other Adjustments - Net		-	-	-	-	-	
27	Subtotal Net Adjustments		-	25	25	25	-	0.0%
28	Adjusted Fund Balance June 30 or Prior Fiscal Year		13,289	13,310	9,322	11,558	2,236	24.0%
29	Fund Balance Available for Appropriation June 30		9,297	11,961	11,533	8,054	(3,479)	-30.2%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND County Liquid Fuels Tax	NO. 040
---------------------------------	------------

REVENUE Locally Generated Non-Tax	SCHEDULE NO. IC-2
--------------------------------------	----------------------

LINE NO. (1)	AGENCY / REVENUE SOURCE (2)	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL (3)	ORIGINAL BUDGET (4)	CURRENT ESTIMATE (5)	BUDGET (6)	OVER / (UNDER) FY 2025	
						AMOUNT (7)	% (8)
	<u>Streets</u>						
1	Interest Earnings	231	125	210	327	117	55.7%
2	Total Locally Generated Non-Tax Revenues	231	125	210	327	117	55.7%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND County Liquid Fuels Tax	NO. 040
--	-------------------

REVENUE Revenue from Other Governments	SCHEDULE NO. IC-3
--	-----------------------------

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
						AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<u>Streets</u>						
	State:						
1	County Liquid Fuels Tax Grant	5,785	10,524	12,939	8,200	(4,739)	-36.6%
2	Total Revenue from Other Governments	5,785	10,524	12,939	8,200	(4,739)	-36.6%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUMMARY OF OPERATING BUDGET FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND			NO.	TABLE				
Special Gasoline Tax			050	ID				
LINE NO. (1)	ITEM (2)	SUPP. SCHED. NO. (3)	FY 2024	FISCAL 2025		FY 2026		
			ACTUAL (4)	ORIGINAL BUDGET (5)	CURRENT ESTIMATE (6)	BUDGET (7)	OVER / (UNDER) FY 2025	
							AMOUNT (8)	% (9)
OPERATIONS OF FISCAL YEAR								
REVENUES								
1	Taxes		-	-	-	-	-	n/a
2	Locally Generated Non-Tax	ID-2	1,016	600	600	600	-	0.0%
3	Revenue from Other Governments	ID-3	91	34,000	70,050	34,200	(35,850)	-51.2%
4	Revenue from Other Funds of the City		-	-	-	-	-	n/a
5	Total - Revenue		1,107	34,600	70,650	34,800	(35,850)	-50.7%
6	Other Sources							n/a
7	Total Revenue and Other Sources		1,107	34,600	70,650	34,800	(35,850)	-50.7%
OBLIGATIONS / APPROPRIATIONS								
8	Personal Services		10,554	11,294	11,294	8,332	(2,962)	-26.2%
9	Personal Services - Pensions		500	500	500	500	-	0.0%
10	Personal Services - Pensions (Sales Tax)		-	-	-	-	-	n/a
11	Personal Services - Other Employee Benefits		500	500	500	500	-	0.0%
12	Subtotal - Employee Compensation		11,554	12,294	12,294	9,332	(2,962)	-24.1%
13	Purchase of Services		16,148	16,682	19,163	19,644	481	2.5%
14	Materials, Supplies and Equipment		9,151	11,675	14,921	11,675	(3,246)	-21.8%
15	Contributions, Indemnities and Taxes		-	-	-	-	-	n/a
16	Debt Service		-	-	-	-	-	n/a
17	Payments to Other Funds		30	30	20	30	10	50.0%
18	Advances & Misc. Pmts. Incl. Labor Reserve		-	-	-	-	-	n/a
19	Adv & Misc. Pmts.- Recession, Inflation Reserve		-	-	-	-	-	n/a
20	Total Obligations / Appropriation		36,883	40,681	46,398	40,681	(5,717)	-12.3%
21	Operating Surplus (Deficit) for Fiscal Year		(35,776)	(6,081)	24,252	(5,881)	(30,133)	-124.2%
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS								
22	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year		48,665	33,895	14,461	39,213	24,752	171.2%
Adjustments to Prior Fiscal Years Operations:								
23	Commitments Cancelled - Net		1,572	500	500	500	-	0.0%
24	Revenue Adjustments - Net		-	-	-	-	-	n/a
25	Prior Period Adjustments - Net		-	-	-	-	-	n/a
26	Other Adjustments - Net		-	-	-	-	-	n/a
27	Subtotal Net Adjustments		1,572	500	500	500	-	0.0%
28	Adjusted Fund Balance June 30 or Prior Fiscal Year		50,237	34,395	14,961	39,713	24,752	165.4%
29	Fund Balance Available for Appropriation June 30		14,461	28,314	39,213	33,832	(5,381)	-13.7%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND Special Gasoline Tax	NO. 050
-------------------------------------	-------------------

REVENUE Locally Generated Non-Tax	SCHEDULE NO. ID-2
---	-----------------------------

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
						AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Streets							
1	Sale of Assets	22	-	-	-	-	n/a
2	Interest Earnings	994	600	600	600	-	0.0%
3	Subtotal	1,016	600	600	600	-	0.0%
4	Total Locally Generated Non-Tax Revenues	1,016	600	600	600	-	0.0%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND Special Gasoline Tax	NO. 050
-------------------------------------	-------------------

REVENUE Revenue from Other Governments	SCHEDULE NO. ID-3
--	-----------------------------

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
						AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<u>Streets</u>						
	State:						
1	Special Gasoline Tax Grant	91	34,000	70,050	34,200	(35,850)	-51.2%
2	Total Revenue from Other Governments	91	34,000	70,050	34,200	(35,850)	-51.2%

CITY OF PHILADELPHIA			SUMMARY OF OPERATING BUDGET						
FISCAL 2026 OPERATING BUDGET			FISCAL YEARS 2024, 2025, AND 2026						
			(Amounts in Thousands)						
FUND			NO.			TABLE			
HealthChoices Behavioral Health Revenue			060			IE			
LINE NO.	ITEM	SUPP. SCHED. NO.	FY 2024	FISCAL 2025		FY 2026		OVER / (UNDER) FY 2025	
			ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
OPERATIONS OF FISCAL YEAR REVENUES									
1	Taxes		-	-	-	-	-	n/a	
2	Locally Generated Non-Tax	IE-2	22,420	15,710	12,664	13,253	589	4.7%	
3	Revenue from Other Governments	IE-3	1,220,956	1,417,494	1,417,095	1,512,557	95,462	6.7%	
4	Revenue from Other Funds of the City		-	-	-	-	-	n/a	
5	Total - Revenue		1,243,376	1,433,204	1,429,759	1,525,810	96,051	6.7%	
6	Other Sources		7,993	-	-	-	-	n/a	
7	Total Revenue and Other Sources		1,251,369	1,433,204	1,429,759	1,525,810	96,051	6.7%	
OBLIGATIONS / APPROPRIATIONS									
8	Personal Services		331	460	460	502	42	9.1%	
9	Personal Services - Pensions		-	-	-	-	-	n/a	
10	Personal Services - Pensions (Sales Tax)		-	-	-	-	-	n/a	
11	Personal Services - Other Employee Benefits		-	162	162	177	15	9.3%	
12	Subtotal - Employee Compensation		331	622	622	679	57	9.2%	
13	Purchase of Services		1,312,812	1,432,482	1,429,037	1,525,031	95,994	6.7%	
14	Materials, Supplies and Equipment		-	-	-	-	-	n/a	
15	Contributions, Indemnities and Taxes		-	-	-	-	-	n/a	
16	Debt Service		-	-	-	-	-	n/a	
17	Payments to Other Funds		43	100	100	100	-	0.0%	
18	Advances & Misc. Pmts. Incl. Labor Reserve		-	-	-	-	-	n/a	
19	Adv & Misc. Pmts.- Recession, Inflation Reserve		-	-	-	-	-	n/a	
20	Total Obligations / Appropriation		1,313,186	1,433,204	1,429,759	1,525,810	96,051	6.7%	
21	Operating Surplus (Deficit) for Fiscal Year		(61,817)	-	-	-	-	n/a	
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS									
22	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year		126,090	-	86,090	-	(86,090)	100.0%	
Adjustments to Prior Fiscal Years Operations:									
23	Commitments Cancelled - Net		21,817	-	-	-	-	n/a	
24	Revenue Adjustments - Net		-	-	-	-	-	n/a	
25	Prior Period Adjustments - Net		-	-	(86,090)	-	86,090	100.0%	
26	Other Adjustments - Net		-	-	-	-	-	n/a	
27	Subtotal Net Adjustments		21,817	-	(86,090)	-	86,090	100.0%	
28	Adjusted Fund Balance June 30 of Prior Fiscal Year		147,907	-	-	-	-	n/a	
29	Fund Balance Available for Appropriation June 30		86,090	-	-	-	-	n/a	

CITY OF PHILADELPHIA
FISCAL 2026 OPERATING BUDGET

SUPPORTING SCHEDULES FOR REVENUES
FISCAL YEARS 2024, 2025, AND 2026

(Amounts in Thousands)

FUND		NO.					
HealthChoices Behavioral Health Revenue		060					
REVENUE		SCHEDULE NO.					
Locally Generated Non-Tax		IE-2					
LINE NO. (1)	AGENCY / REVENUE SOURCE (2)	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL (3)	ORIGINAL BUDGET (4)	CURRENT ESTIMATE (5)	BUDGET (6)	OVER / (UNDER) FY 2025 AMOUNT (7) % (8)	
1	<u>Behavioral Health / Intellectual Disability</u> Interest Earnings	22,420	15,710	12,664	13,253	589	4.7%
2	Total Locally Generated Non-Tax Revenues	22,420	15,710	12,664	13,253	589	4.7%

CITY OF PHILADELPHIA
FISCAL 2026 OPERATING BUDGET

SUPPORTING SCHEDULES FOR REVENUES
FISCAL YEARS 2024, 2025, AND 2026

(Amounts in Thousands)

FUND					NO.		
HealthChoices Behavioral Health Revenue					060		
REVENUE					SCHEDULE NO.		
Revenue from Other Governments					IE-3		
LINE NO. (1)	AGENCY / REVENUE SOURCE (2)	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL (3)	ORIGINAL BUDGET (4)	CURRENT ESTIMATE (5)	BUDGET (6)	OVER / (UNDER) FY 2025 AMOUNT (7) % (8)	
1	<u>Behavioral Health / Intellectual Disability</u>						
	State: HealthChoices Behavioral Health Grant	1,220,956	1,417,494	1,417,095	1,512,557	95,462	6.7%
2	Total Revenue from Other Governments	1,220,956	1,417,494	1,417,095	1,512,557	95,462	6.7%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUMMARY OF OPERATING BUDGET FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND			NO.	TABLE				
Hotel Room Rental Tax			070	IF				
LINE NO. (1)	ITEM (2)	SUPP. SCHED. NO. (3)	FY 2024	FISCAL 2025		FY 2026		
			ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
			(4)	(5)	(6)	(7)	AMOUNT (8)	% (9)
OPERATIONS OF FISCAL YEAR								
<u>REVENUES</u>								
1	Taxes	IF-1	79,875	97,200	83,570	91,246	7,676	9.2%
2	Locally Generated Non-Tax	IF-2	515	-	252	529	277	109.9%
3	Revenue from Other Governments		-	-	-	-	-	n/a
4	Revenue from Other Funds of the City		-	-	-	-	-	n/a
5	Total - Revenue		80,390	97,200	83,822	91,775	7,953	9.5%
6	Other Sources		-	-	-	-	-	n/a
7	Total Revenue and Other Sources		80,390	97,200	83,822	91,775	7,953	9.5%
<u>OBLIGATIONS / APPROPRIATIONS</u>								
8	Personal Services		-	-	-	-	-	n/a
9	Personal Services - Pensions		-	-	-	-	-	n/a
10	Personal Services - Pensions (Sales Tax)		-	-	-	-	-	n/a
11	Personal Services - Other Employee Benefits		-	-	-	-	-	n/a
12	Subtotal - Employee Compensation		-	-	-	-	-	n/a
13	Purchase of Services		-	-	-	-	-	n/a
14	Materials, Supplies and Equipment		-	-	-	-	-	n/a
15	Contributions, Indemnities and Taxes		81,000	97,200	97,200	97,200	-	0.0%
16	Debt Service		-	-	-	-	-	n/a
17	Payments to Other Funds		-	-	-	-	-	n/a
18	Advances & Misc. Pmts. Incl. Labor Reserve		-	-	-	-	-	n/a
19	Adv & Misc. Pmts.- Recession, Inflation Reserve		-	-	-	-	-	n/a
20	Total Obligations / Appropriation		81,000	97,200	97,200	97,200	-	0.0%
21	Operating Surplus (Deficit) for Fiscal Year		(610)	-	(13,378)	(5,425)	7,953	59.4%
<u>OPERATIONS IN RESPECT TO PRIOR</u>								
<u>FISCAL YEARS</u>								
22	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year		(17,297)	-	10,120	15,545	5,425	53.6%
Adjustments to Prior Fiscal Years Operations:								
23	Commitments Cancelled - Net		28,027	-	18,803	-	(18,803)	-100.0%
24	Revenue Adjustments - Net		-	-	-	-	-	n/a
25	Prior Period Adjustments - Net		-	-	-	-	-	n/a
26	Other Adjustments - Net		-	-	-	-	-	n/a
27	Subtotal Net Adjustments		28,027	-	18,803	-	(18,803)	-100.0%
28	Adjusted Fund Balance June 30 or Prior Fiscal Year		10,730	-	28,923	15,545	(13,378)	-46.3%
29	Fund Balance Available for Appropriation June 30		10,120	-	15,545	10,120	(5,425)	-34.9%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND Hotel Room Rental Tax	NO. 070
-------------------------------	------------

REVENUE Taxes	SCHEDULE NO. IF-1
------------------	----------------------

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
						AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Commerce							
1	Hotel Room Rental Tax - Current	55,641	68,612	58,821	64,409	5,588	9.5%
2	Hotel Room Rental Tax - Prior	651	-	251	-	(251)	-100.0%
3	Subtotal	56,292	68,612	59,072	64,409	5,337	9.0%
4	Hospitality Promotion Tax - Current	14,153	17,153	14,702	16,102	1,400	9.5%
5	Hospitality Promotion Tax - Prior	-	-	-	-	-	n/a
6	Subtotal	14,153	17,153	14,702	16,102	1,400	9.5%
7	Tourism & Marketing Tax - Current	9,430	11,435	9,796	10,735	939	9.6%
8	Tourism & Marketing Tax - Prior	-	-	-	-	-	n/a
9	Subtotal	9,430	11,435	9,796	10,735	939	9.6%
10	Total Taxes	79,875	97,200	83,570	91,246	7,676	9.2%

CITY OF PHILADELPHIA
FISCAL 2026 OPERATING BUDGET

SUPPORTING SCHEDULES FOR REVENUES
FISCAL YEARS 2024, 2025, AND 2026
(Amounts in Thousands)

FUND Hotel Room Rental Tax	NO. 070
-------------------------------	------------

REVENUE Locally Generated Non-Tax	SCHEDULE NO. IF-2
--------------------------------------	----------------------

LINE NO. (1)	AGENCY / REVENUE SOURCE (2)	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL (3)	ORIGINAL BUDGET (4)	CURRENT ESTIMATE (5)	BUDGET (6)	OVER / (UNDER) FY 2025	
						AMOUNT (7)	% (8)

1	<u>City Treasurer</u> Interest Earnings	515	-	252	529	277	109.9%
---	--	-----	---	-----	-----	-----	--------

2	Total Locally Generated Non-Tax Revenues	515	-	252	529	277	109.9%
---	--	-----	---	-----	-----	-----	--------

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUMMARY OF OPERATING BUDGET FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND			NO.	TABLE				
Grants Revenue			080	IG				
LINE NO. (1)	ITEM (2)	SUPP. SCHED. NO. (3)	FY 2024	FISCAL 2025		FY 2026		
			ACTUAL (4)	ORIGINAL BUDGET (5)	CURRENT ESTIMATE (6)	BUDGET (7)	OVER / (UNDER) FY 2025	
							AMOUNT (8)	% (9)
OPERATIONS OF FISCAL YEAR REVENUES								
1	Taxes		-	-	-	-	-	n/a
2	Locally Generated Non-Tax	IG-2	96,006	122,393	122,013	167,924	45,911	37.6%
3	Revenue from Other Governments	IG-3	1,341,607	3,505,235	2,408,855	2,983,802	574,947	23.9%
4	Revenue from Other Funds of the City		-	-	-	-	-	n/a
5	Total - Revenue		1,437,613	3,627,628	2,530,868	3,151,726	620,858	24.5%
6	Other Sources		20,878	-	-	-	-	n/a
7	Total Revenue and Other Sources		1,458,491	3,627,628	2,530,868	3,151,726	620,858	24.5%
OBLIGATIONS / APPROPRIATIONS								
8	Personal Services		164,902	244,497	222,286	244,096	21,810	9.8%
9	Personal Services - Pensions		53,955	49,528	41,412	42,501	1,089	2.6%
10	Personal Services - Pensions (Sales Tax)		-	-	-	-	-	n/a
11	Personal Services - Other Employee Benefits		35,603	57,231	64,765	66,371	1,606	2.5%
12	Subtotal - Employee Compensation		254,460	351,256	328,463	352,968	24,505	7.5%
13	Purchase of Services		1,024,648	1,715,840	1,654,652	1,646,168	(8,484)	-0.5%
14	Materials, Supplies and Equipment		23,638	83,747	70,970	80,031	9,061	12.8%
15	Contributions, Indemnities and Taxes		2,564	-	-	-	-	n/a
16	Debt Service		-	-	-	-	-	n/a
17	Payments to Other Funds		433,826	476,784	476,783	72,558	(404,225)	-84.8%
18	Advances & Misc. Pmts. Incl. Labor Reserve		-	-	-	-	-	n/a
19	Adv & Misc. Pmts.- Recession, Inflation Reserve		-	1,000,001	-	1,000,001	1,000,001	n/a
20	Total Obligations / Appropriation		1,739,136	3,627,628	2,530,868	3,151,726	620,858	24.5%
21	Operating Surplus (Deficit) for Fiscal Year		(280,645)	-	-	-	-	n/a
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS								
22	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year		(547,782)	-	(753,425)	-	753,425	100.0%
Adjustments to Prior Fiscal Years Operations:								
23	Commitments Cancelled - Net		60,786	-	-	-	-	n/a
24	Revenue Adjustments - Net		14,216	-	-	-	-	n/a
25	Prior Period Adjustments - Net		-	-	753,425	-	(753,425)	100.0%
26	Other Adjustments - Net		-	-	-	-	-	n/a
27	Subtotal Net Adjustments		75,002	-	753,425	-	(753,425)	100.0%
28	Adjusted Fund Balance June 30 or Prior Fiscal Year		(472,780)	-	-	-	-	n/a
29	Fund Balance Available for Appropriation June 30		(753,425)	-	-	-	-	n/a

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND	NO.
Grants Revenue	080
REVENUE	SCHEDULE NO.
Locally Generated Non-Tax	IG-2

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
						AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	<u>City Council</u>	-	205	-	205	205	n/a
2	<u>Office of Innovation & Technology</u>	39,830	46,404	47,550	62,826	15,276	32.1%
3	<u>Mayor</u>	1	-	-	-	-	n/a
4	<u>Mayor's Office of Community Empowerment</u>	4	325	325	325	-	0.0%
5	<u>Managing Director</u>	15,879	17,630	14,217	41,964	27,747	195.2%
6	<u>Police</u>	459	-	-	-	-	n/a
7	<u>Streets</u>	16	3,680	3,430	2,489	(941)	-27.4%
8	<u>Fire</u>	240	239	238	246	8	3.4%
9	<u>Public Health</u>	1,824	8,735	8,600	7,030	(1,570)	-18.3%
10	<u>Behavioral Health / Intellectual Disability</u>	143	-	-	-	-	n/a
11	<u>Parks & Recreation</u>	199	1,449	796	2,532	1,736	218.1%
12	<u>Human Services</u>	192	5,161	12,728	12,728	-	0.0%
13	<u>Finance</u>	18,811	-	-	-	-	n/a
14	<u>Revenue</u>	14,058	19,500	19,500	19,500	-	0.0%
15	<u>Office of Sustainability</u>	(13)	889	140	67	(73)	-52.1%
16	<u>Office of Education</u>	-	-	627	2,517	1,890	301.4%
17	<u>Register of Wills</u>	-	200	-	850	850	n/a
18	<u>District Attorney</u>	2,098	7,000	2,636	5,000	2,364	89.7%
19	<u>Planning and Development</u>	221	1,826	1,826	-	(1,826)	-100.0%
20	<u>City Commissioners</u>	62	-	-	-	-	n/a
21	<u>Office of Public Safety</u>	-	-	-	245	245	n/a
22	<u>Sanitation</u>	-	-	250	250	-	0.0%
23	<u>First Judicial District</u>	1,982	9,150	9,150	9,150	-	0.0%
24	Total Locally Generated Non-Tax Revenues	96,006	122,393	122,013	167,924	45,911	37.6%

CITY OF PHILADELPHIA	SUPPORTING SCHEDULES FOR REVENUES
FISCAL 2026 OPERATING BUDGET	FISCAL YEARS 2024, 2025, AND 2026
	(Amounts in Thousands)

FUND Grants Revenue	NO. 080
REVENUE Revenue from Other Governments	SCHEDULE NO. IG-3

LINE NO. (1)	AGENCY / REVENUE SOURCE (2)	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL (3)	ORIGINAL BUDGET (4)	CURRENT ESTIMATE (5)	BUDGET (6)	OVER / (UNDER) FY 2025	
						AMOUNT (7)	% (8)
<u>Office of Innovation & Technology</u>							
1	Federal	-	-	-	2,833		n/a
2	State	2,961	395	395	500	105	26.6%
3	Other Governments	58	1,453	149	1,466	1,317	883.9%
4	Subtotal	3,019	1,848	544	4,799	1,422	782.2%
<u>Office of Education</u>							
5	Federal	-	-	-	775	775	n/a
<u>Mayor's Office of Community Empowerment</u>							
6	Federal	17,726	34,027	34,026	38,076	4,050	11.9%
7	State	124	813	813	644	(169)	-20.8%
8	Subtotal	17,850	34,840	34,839	38,720	3,881	11.1%
<u>Managing Director</u>							
9	Federal	6,816	14,410	4,568	3,165	(1,403)	-30.7%
10	State	4,684	3,476	1,536	1,150	(386)	-25.1%
11	Other Governments	3,569	255	3,571	2,639	(932)	-26.1%
12	Subtotal	15,069	18,141	9,675	6,954	(2,721)	-28.1%
<u>Police</u>							
13	Federal	3,576	14,104	14,604	21,160	6,556	44.9%
14	State	1,125	27,359	9,851	27,500	17,649	179.2%
15	Subtotal	4,701	41,463	24,455	48,660	24,205	99.0%
<u>Streets</u>							
16	Federal	209	12,576	343	428	85	24.8%
17	State	7,477	109,661	103,600	79,370	(24,230)	-23.4%
18	Other Governments	140	-	-	-	-	n/a
19	Subtotal	7,826	122,237	103,943	79,798	(24,145)	-23.2%
<u>Fire</u>							
20	Federal	3,496	21,946	20,936	27,196	6,260	29.9%
21	State	250	785	786	1,830	1,044	132.8%
22	Other Governments	-	-	-	5	5	n/a
23	Subtotal	3,746	22,731	21,722	29,031	7,309	33.6%
<u>Public Health</u>							
23	Federal	155,860	434,067	433,767	246,074	(187,693)	-43.3%
24	State	16,128	67,560	66,700	67,111	411	0.6%
25	Other Governments	-	612	612	612	-	0.0%
26	Subtotal	171,988	502,239	501,079	313,797	(187,282)	-37.4%

CITY OF PHILADELPHIA			SUPPORTING SCHEDULES FOR REVENUES				
FISCAL 2026 OPERATING BUDGET			FISCAL YEARS 2024, 2025, AND 2026				
FUND			NO.				
Grants Revenue			080				
REVENUE			SCHEDULE NO.				
Revenue from Other Governments			IG-3				
LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
(1)	(2)	(3)	(4)	(5)	(6)	AMOUNT (7)	% (8)
<u>Behavioral Health / Intellectual Disability</u>							
27	Federal	54,787	50,897	45,443	47,518	2,075	4.6%
28	State	226,757	266,454	249,585	261,710	12,125	4.9%
29	Subtotal	281,544	317,351	295,028	309,228	14,200	4.8%
<u>Parks & Recreation</u>							
30	Federal	3,944	10,166	8,848	14,085	5,237	59.2%
31	State	442	1,871	1,781	2,110	329	18.5%
32	Subtotal	4,386	12,037	10,629	16,195	5,566	52.4%
<u>Human Services</u>							
33	Federal	162,414	159,496	161,308	161,692	384	0.2%
34	State	173,430	542,666	545,322	571,024	25,702	4.7%
35	Other Governments	5,000	-	-	-	-	n/a
36	Subtotal	340,844	702,162	706,630	732,716	26,086	3.7%
<u>Office of Homeless Services</u>							
37	Federal	18,267	39,835	25,637	34,960	9,323	36.4%
38	State	6,599	8,579	7,684	7,741	57	0.7%
39	Other Governments	723	1,100	575	1,800	1,225	213.0%
40	Subtotal	25,589	49,514	33,896	44,501	10,605	31.3%
<u>Finance</u>							
41	Federal	374,857	422,423	449,473	30,000	(419,473)	-93.3%
42	State	861	-	-	-	-	n/a
43	Provision for Other Grants	-	1,000,000	-	1,000,000	1,000,000	n/a
44	Subtotal	375,718	1,422,423	449,473	1,030,000	580,527	129.2%
<u>Revenue</u>							
45	State	-	150	150	150	-	0.0%
<u>Commerce</u>							
46	Federal	2,045	30,000	-	12,500	12,500	n/a
<u>Office of Sustainability</u>							
47	Federal	-	4,067	1,317	2,400	1,083	82.2%
48	State	-	300	-	-	-	n/a
49	Other Governments	13	-	-	-	-	n/a
50	Subtotal	13	4,367	1,317	2,400	1,083	82.2%
<u>Free Library</u>							
51	State	9,645	13,370	9,783	12,229	2,446	25.0%
<u>Office of Arts and Culture</u>							
52	State	-	-	-	50	50	n/a

CITY OF PHILADELPHIA		SUPPORTING SCHEDULES FOR REVENUES					
FISCAL 2026 OPERATING BUDGET		FISCAL YEARS 2024, 2025, AND 2026					
FUND		NO.					
Grants Revenue		080					
REVENUE		SCHEDULE NO.					
Revenue from Other Governments		IG-3					
LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
53	<u>Auditing</u> Other Governments	103	300	300	300	-	0.0%
54	<u>District Attorney</u> Federal	18,040	13,009	11,170	8,368	(2,802)	-25.1%
55	State	4,097	8,092	5,575	7,300	1,725	30.9%
56	Other Governments	101	-	-	-	-	n/a
57	Subtotal	22,238	21,101	16,745	15,668	(1,077)	-6.4%
58	<u>Planning and Development</u> Federal	30,724	131,630	112,630	206,124	93,494	83.0%
59	State	50	5,000	5,000	5,000	-	0.0%
60	Other Governments	25	-	-	-	-	n/a
61	Subtotal	30,799	136,630	117,630	211,124	93,494	79.5%
62	<u>City Commissioners</u> Federal	(62)	3,065	3,065	3,065	-	0.0%
63	State	5,486	5,541	5,433	5,650	217	4.0%
64	Subtotal	5,424	8,606	8,498	8,715	217	2.6%
65	<u>Office of Public Safety</u> Federal	-	-	-	12,018	12,018	n/a
66	State	-	-	-	15	15	n/a
67	Subtotal	-	-	-	12,033	12,033	n/a
68	<u>Sanitation</u> Federal	-	-	12,233	233	(12,000)	-98.1%
69	State	-	-	5,761	8,153	2,392	41.5%
70	Subtotal	-	-	17,994	8,386	(9,608)	-53.4%
71	<u>First Judicial District</u> Federal	10,334	29,971	29,971	30,787	816	2.7%
72	State	8,726	13,754	14,554	14,286	(268)	-1.8%
73	Subtotal	19,060	43,725	44,525	45,073	548	1.2%
74	Subtotal Revenue from Other Governments	1,341,607	3,505,235	2,408,855	2,983,802	572,114	23.9%
75	Federal	863,033	1,425,689	1,369,339	903,457	(468,715)	-34.0%
76	State	468,842	1,075,826	1,034,309	1,073,523	39,214	3.8%
77	Other Governments	9,732	3,720	5,207	6,822	1,615	31.0%
78	Standby Appropriations	-	1,000,000	-	1,000,000	1,000,000	n/a
79	Total Revenue from Other Governments	1,341,607	3,505,235	2,408,855	2,983,802	572,114	23.9%

CITY OF PHILADELPHIA				SUMMARY OF OPERATING BUDGET					
FISCAL 2026 OPERATING BUDGET				FISCAL YEARS 2024, 2025, AND 2026					
				(Amounts in Thousands)					
FUND				NO.		TABLE			
Aviation				090		IH			
LINE NO.	ITEM	SUPP. SCHED. NO.	FY 2024	FISCAL 2025		FY 2026		OVER / (UNDER) FY 2025	
			ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
OPERATIONS OF FISCAL YEAR									
REVENUES									
1	Taxes		-	-	-	-	-	n/a	
2	Locally Generated Non-Tax	IH-2	476,919	555,457	560,708	561,927	1,219	0.2%	
3	Revenue from Other Governments	IH-3	5,017	800	800	-	(800)	-100.0%	
4	Revenue from Other Funds of the City	IH-4	1,737	1,300	1,300	1,818	518	39.8%	
5	Total - Revenue		483,673	557,557	562,808	563,745	937	0.2%	
6	Other Sources		-	-	-	-	-	n/a	
7	Total Revenue and Other Sources		483,673	557,557	562,808	563,745	937	0.2%	
OBLIGATIONS / APPROPRIATIONS									
8	Personal Services		89,551	100,926	104,219	108,524	4,305	4.1%	
9	Personal Services - Pensions		29,333	27,315	29,507	30,117	610	2.1%	
10	Personal Services - Pensions (Sales Tax)		-	-	-	-	-	n/a	
11	Personal Services - Other Employee Benefits		23,232	32,561	31,420	31,726	306	1.0%	
12	Subtotal - Employee Compensation		142,116	160,802	165,146	170,367	5,221	3.2%	
13	Purchase of Services		141,124	180,924	181,046	182,061	1,015	0.6%	
14	Materials, Supplies and Equipment		11,045	16,352	16,515	17,712	1,197	7.2%	
15	Contributions, Indemnities and Taxes		7,605	10,312	10,312	10,312	-	0.0%	
16	Debt Service		153,886	151,145	151,145	145,591	(5,554)	-3.7%	
17	Payments to Other Funds		16,100	38,019	38,019	38,019	-	0.0%	
18	Advances & Misc. Pmts. Incl. Labor Reserve		-	-	-	-	-	n/a	
19	Adv & Misc. Pmts.- Recession, Inflation Reserve		-	-	-	-	-	n/a	
20	Total Obligations / Appropriation		471,876	557,554	562,183	564,062	1,879	0.3%	
21	Operating Surplus (Deficit) for Fiscal Year		11,797	3	625	(317)	(942)	-150.7%	
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS									
22	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year		426,430	429,187	444,303	459,928	15,625	3.5%	
Adjustments to Prior Fiscal Years Operations:									
23	Commitments Cancelled - Net		6,076	15,000	15,000	15,000	-	0.0%	
24	Revenue Adjustments - Net		-	-	-	-	-	n/a	
25	Prior Period Adjustments - Net		-	-	-	-	-	n/a	
26	Other Adjustments - Net		-	-	-	-	-	n/a	
27	Subtotal Net Adjustments		6,076	15,000	15,000	15,000	-	0.0%	
28	Adjusted Fund Balance June 30 or Prior Fiscal Year		432,506	444,187	459,303	474,928	15,625	3.4%	
29	Fund Balance Available for Appropriation June 30		444,303	444,190	459,928	474,611	14,683	3.2%	

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND Aviation	NO. 090
-------------------------	-------------------

REVENUE Locally Generated Non-Tax	SCHEDULE NO. IH-2
---	-----------------------------

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
						AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Public Property</u>							
1	Other	25	-	47	-	(47)	-100.0%
<u>Fleet Services</u>							
2	Other	153	25	500	100	(400)	-80.0%
<u>Procurement</u>							
3	Other	-	3	3	3	-	0.0%
<u>City Treasurer</u>							
4	Interest Earnings	26,522	7,000	14,000	12,000	(2,000)	-14.3%
<u>Commerce - Division of Aviation</u>							
5	Concessions	78,068	76,761	83,145	86,032	2,887	3.5%
6	Space Rentals	143,467	184,266	188,512	191,381	2,869	1.5%
7	Landing Fees	71,135	108,554	103,500	103,206	(294)	-0.3%
8	Parking	67,549	72,961	69,613	61,153	(8,460)	-12.2%
9	Car Rentals	22,038	24,299	22,100	22,101	1	0.0%
10	Sale of Utilities	2,742	2,501	2,841	2,955	114	4.0%
11	International Terminal Charges	17,909	29,327	30,250	31,849	1,599	5.3%
12	Passenger Facility Charge	40,054	45,997	42,340	46,955	4,615	10.9%
13	Other	7,257	3,763	3,857	4,192	335	8.7%
14	Subtotal	450,219	548,429	546,158	549,824	3,666	0.7%
15	Total Locally Generated Non-Tax Revenues	476,919	555,457	560,708	561,927	1,219	0.2%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND Aviation	NO. 090
-------------------------	-------------------

REVENUE Revenue from Other Governments	SCHEDULE NO. IH-3
--	-----------------------------

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
						AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<u>Department of Aviation</u>						
	Federal:						
1	CRRSA/ARPA grants & Airport Security Projects	5,017	800	800	-	(800)	-100.0%
2	Total Revenue from Other Governments	5,017	800	800	-	(800)	-100.0%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND Aviation	NO. 090
-------------------------	-------------------

REVENUE Revenue from Other Funds	SCHEDULE NO. IH-4
--	-----------------------------

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
						AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<u>General Fund</u>						
1	Services performed and cost borne by the Aviation Fund	1,685	1,200	1,200	1,718	518	43.2%
	<u>Employee Benefits Fund</u>						
2	Contribution to Aviation Fund	52	100	100	100	-	0.0%
3	Total Revenue from Other Funds	1,737	1,300	1,300	1,818	518	39.8%

CITY OF PHILADELPHIA				SUMMARY OF OPERATING BUDGET					
FISCAL 2026 OPERATING BUDGET				FISCAL YEARS 2024, 2025, AND 2026					
				(Amounts in Thousands)					
FUND				NO.		TABLE			
Community Development				100		II			
LINE NO.	ITEM	SUPP. SCHED. NO.	FY 2024	FISCAL 2025		FY 2026		OVER / (UNDER) FY 2025	
			ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
OPERATIONS OF FISCAL YEAR									
REVENUES									
1	Taxes		-	-	-	-	-	n/a	
2	Locally Generated Non-Tax	II-2	28	500	500	500	-	0.0%	
3	Revenue from Other Governments	II-3	51,222	267,392	84,795	99,252	14,457	17.0%	
4	Revenue from Other Funds of the City		-	-	-	-	-	n/a	
5	Total - Revenue		51,250	267,892	85,295	99,752	14,457	16.9%	
6	Other Sources		(285)	-	-	-	-	n/a	
7	Total Revenue and Other Sources		50,965	267,892	85,295	99,752	14,457	16.9%	
OBLIGATIONS / APPROPRIATIONS									
8	Personal Services		5,339	9,321	8,929	9,123	194	2.2%	
9	Personal Services - Pensions		2,435	4,551	4,551	4,237	(314)	-6.9%	
10	Personal Services - Pensions (Sales Tax)		-	-	-	-	-	n/a	
11	Personal Services - Other Employee Benefits		1,627	2,906	2,905	2,859	(46)	-1.6%	
12	Subtotal - Employee Compensation		9,401	16,778	16,385	16,219	(166)	-1.0%	
13	Purchase of Services		39,479	230,825	68,621	63,244	(5,377)	-7.8%	
14	Materials, Supplies and Equipment		110	264	264	264	-	0.0%	
15	Contributions, Indemnities and Taxes		-	-	-	-	-	n/a	
16	Debt Service		-	-	-	-	-	n/a	
17	Payments to Other Funds		25	25	25	25	-	0.0%	
18	Advances & Misc. Pmts. Incl. Labor Reserve		-	-	-	-	-	n/a	
19	Adv & Misc. Pmts.- Recession, Inflation Reserve		-	20,000	-	20,000	20,000	n/a	
20	Total Obligations / Appropriation		49,015	267,892	85,295	99,752	14,457	16.9%	
21	Operating Surplus (Deficit) for Fiscal Year		1,950	-	-	-	-	n/a	
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS									
22	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year		(28,297)	-	(25,889)	-	25,889	100.0%	
Adjustments to Prior Fiscal Years Operations:									
23	Commitments Cancelled - Net		458	-	-	-	-	n/a	
24	Revenue Adjustments - Net		-	-	-	-	-	n/a	
25	Prior Period Adjustments - Net		-	-	25,889	-	(25,889)	100.0%	
26	Other Adjustments - Net		-	-	-	-	-	n/a	
27	Subtotal Net Adjustments		458	-	25,889	-	(25,889)	100.0%	
28	Adjusted Fund Balance June 30 or Prior Fiscal Year		(27,839)	-	-	-	-	n/a	
29	Fund Balance Available for Appropriation June 30		(25,889)	-	-	-	-	n/a	

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

<small>FUND</small> Community Development	<small>NO.</small> 100
---	----------------------------------

<small>REVENUE</small> Locally Generated Non-Tax	<small>SCHEDULE NO.</small> II-2
--	--

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
						AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<u>Planning & Development</u>						
1	Program Income	28	500	500	500	-	0.0%
2	Total Locally Generated Non-Tax Revenue	28	500	500	500	-	0.0%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND Community Development	NO. 100
-------------------------------	------------

REVENUE Revenue from Other Governments	SCHEDULE NO. II-3
---	----------------------

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
(1)	(2)	(3)	(4)	(5)	(6)	AMOUNT (7)	% (8)
	<u>Licenses & Inspections</u>						
1	Federal: Community Development Block Grant	497	490	490	490	-	0.0%
	<u>Finance</u>						
2	Federal: Community Development Block Grant	3,860	7,457	7,457	7,097	(360)	-4.8%
	<u>Commerce</u>						
3	Federal: Community Development Block Grant	6,182	28,743	23,350	20,405	(2,945)	-12.6%
	<u>Law</u>						
4	Federal: Community Development Block Grant	132	196	196	196	-	0.0%
	<u>Planning and Development</u>						
5	Federal: Community Development Block Grant	40,551	210,506	53,302	51,064	(2,238)	-4.2%
6	Contingent C.D.B.G.	-	20,000	-	20,000	20,000	n/a
7	Subtotal	40,551	230,506	53,302	71,064	17,762	33.3%
8	Total Revenue from Other Governments	51,222	267,392	84,795	99,252	14,457	17.0%

CITY OF PHILADELPHIA				SUMMARY OF OPERATING BUDGET					
FISCAL 2026 OPERATING BUDGET				FISCAL YEARS 2024, 2025, AND 2026					
				(Amounts in Thousands)					
FUND				NO.		TABLE			
Car Rental Tax				110		IJ			
LINE NO.	ITEM	SUPP. SCHED. NO.	FY 2024	FISCAL 2025		FY 2026		OVER / (UNDER) FY 2025	
			ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
OPERATIONS OF FISCAL YEAR									
REVENUES									
1	Taxes	IJ-1	7,312	7,500	7,500	7,800	300	4.0%	
2	Locally Generated Non-Tax	IJ-2	307	200	200	200	-	0.0%	
3	Revenue from Other Governments		-	-	-	-	-	n/a	
4	Revenue from Other Funds of the City		-	-	-	-	-	n/a	
5	Total - Revenue		7,619	7,700	7,700	8,000	300	3.9%	
6	Other Sources		-	-	-	-	-	n/a	
7	Total Revenue and Other Sources		7,619	7,700	7,700	8,000	300	3.9%	
OBLIGATIONS / APPROPRIATIONS									
8	Personal Services		-	-	-	-	-	n/a	
9	Personal Services - Pensions		-	-	-	-	-	n/a	
10	Personal Services - Pensions (Sales Tax)		-	-	-	-	-	n/a	
11	Personal Services - Other Employee Benefits		-	-	-	-	-	n/a	
12	Subtotal - Employee Compensation		-	-	-	-	-	n/a	
13	Purchase of Services		7,000	7,000	7,000	7,000	-	0.0%	
14	Materials, Supplies and Equipment		-	-	-	-	-	n/a	
15	Contributions, Indemnities and Taxes		-	-	-	-	-	n/a	
16	Debt Service		-	-	-	-	-	n/a	
17	Payments to Other Funds		-	-	-	-	-	n/a	
18	Advances & Misc. Pmts. Incl. Labor Reserve		-	-	-	-	-	n/a	
19	Adv & Misc. Pmts.- Recession, Inflation Reserve		-	-	-	-	-	n/a	
20	Total Obligations / Appropriation		7,000	7,000	7,000	7,000	-	0.0%	
21	Operating Surplus (Deficit) for Fiscal Year		619	700	700	1,000	300	42.9%	
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS									
22	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year		8,518	9,018	9,137	9,837	700	7.7%	
Adjustments to Prior Fiscal Years Operations:									
23	Commitments Cancelled - Net		-	-	-	-	-	n/a	
24	Revenue Adjustments - Net		-	-	-	-	-	n/a	
25	Prior Period Adjustments - Net		-	-	-	-	-	n/a	
26	Other Adjustments - Net		-	-	-	-	-	n/a	
27	Subtotal Net Adjustments		-	-	-	-	-	n/a	
28	Adjusted Fund Balance June 30 or Prior Fiscal Year		8,518	9,018	9,137	9,837	700	7.7%	
29	Fund Balance Available for Appropriation June 30		9,137	9,718	9,837	10,837	1,000	10.2%	

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND Car Rental Tax	NO. 110
------------------------	------------

REVENUE Taxes	SCHEDULE NO. IJ-1
------------------	----------------------

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
						AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Revenue</u>							
1	Car Rental Tax - Current	7,096	7,500	7,500	7,800	300	4.0%
2	Car Rental Tax - Prior	216	-	-	-	-	n/a
3	Subtotal	7,312	7,500	7,500	7,800	300	4.0%
4	Total Taxes	7,312	7,500	7,500	7,800	300	4.0%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 (Amounts in Thousands)
--	--

FUND Car Rental Tax	NO. <div style="text-align:right;">110</div>
REVENUE Locally Generated Non-Tax	SCHEDULE NO. <div style="text-align:right;">IJ-2</div>

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
(1)	(2)	(3)	(4)	(5)	(6)	(7) AMOUNT	(8) %
<u>City Treasurer</u>							
1	Interest Earnings	307	200	200	200	-	0.0%
2	Total Locally Generated Non-Tax Revenues	307	200	200	200	-	0.0%

CITY OF PHILADELPHIA				SUMMARY OF OPERATING BUDGET				
FISCAL 2026 OPERATING BUDGET				FISCAL YEARS 2024, 2025, AND 2026				
				(Amounts in Thousands)				
FUND				NO.		TABLE		
Housing Trust				120		IK		
LINE NO.	ITEM	SUPP. SCHED. NO.	FY 2024	FISCAL 2025		FY 2026	OVER / (UNDER) FY 2025	
			ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
OPERATIONS OF FISCAL YEAR								
REVENUES								
1	Taxes		-	-	-	-	-	n/a
2	Locally Generated Non-Tax	IK-2	16,041	17,782	16,482	17,075	593	3.6%
3	Revenue from Other Governments		-	-	-	-	-	n/a
4	Revenue from Other Funds of the City	IK-4	30,613	31,391	31,391	33,265	1,874	6.0%
5	Total - Revenue		46,654	49,173	47,873	50,340	2,467	5.2%
6	Other Sources		-	-	-	-	-	n/a
7	Total Revenue and Other Sources		46,654	49,173	47,873	50,340	2,467	5.2%
OBLIGATIONS / APPROPRIATIONS								
8	Personal Services		3,245	4,522	4,535	4,535	-	0.0%
9	Personal Services - Pensions		-	809	815	815	-	0.0%
10	Personal Services - Pensions (Sales Tax)		-	-	-	-	-	n/a
11	Personal Services - Other Employee Benefits		-	500	481	1,351	870	180.9%
12	Subtotal - Employee Compensation		3,245	5,831	5,831	6,701	870	14.9%
13	Purchase of Services		51,972	65,206	51,441	65,211	13,770	26.8%
14	Materials, Supplies and Equipment		-	150	150	150	-	0.0%
15	Contributions, Indemnities and Taxes		-	-	-	-	-	n/a
16	Debt Service		-	-	-	-	-	n/a
17	Payments to Other Funds		-	-	-	-	-	n/a
18	Advances & Misc. Pmts. Incl. Labor Reserve		-	-	-	-	-	n/a
19	Adv & Misc. Pmts.- Recession, Inflation Reserve		-	-	-	-	-	n/a
20	Total Obligations / Appropriation		55,217	71,187	57,422	72,062	14,640	25.5%
21	Operating Surplus (Deficit) for Fiscal Year		(8,563)	(22,014)	(9,549)	(21,722)	(12,173)	-127.5%
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS								
22	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year		20,240	14,698	13,033	20,532	7,499	57.5%
Adjustments to Prior Fiscal Years Operations:								
23	Commitments Cancelled - Net		1,356	10,000	17,048	2,000	(15,048)	-88.3%
24	Revenue Adjustments - Net		-	-	-	-	-	n/a
25	Prior Period Adjustments - Net		-	-	-	-	-	n/a
26	Other Adjustments - Net		-	-	-	-	-	n/a
27	Subtotal Net Adjustments		1,356	10,000	17,048	2,000	(15,048)	-88.3%
28	Adjusted Fund Balance June 30 or Prior Fiscal Year		21,596	24,698	30,081	22,532	(7,549)	-25.1%
29	Fund Balance Available for Appropriation June 30		13,033	2,684	20,532	810	(19,722)	-96.1%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND Housing Trust	NO. 120
-----------------------	------------

REVENUE Locally Generated Non-Tax	SCHEDULE NO. IK-2
--------------------------------------	----------------------

LINE NO. (1)	AGENCY / REVENUE SOURCE (2)	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL (3)	ORIGINAL BUDGET (4)	CURRENT ESTIMATE (5)	BUDGET (6)	OVER / (UNDER) FY 2025	
						AMOUNT (7)	% (8)
1	<u>Records</u> Recording of Legal Instruments	10,631	11,132	11,132	11,355	223	2.0%
2	<u>City Treasurer</u> Interest Earnings	5,410	4,350	4,690	5,060	370	7.9%
3	<u>Planning and Development</u> Zoning Permits	-	2,300	660	660	-	0.0%
4	Total Locally Generated Non-Tax Revenues	16,041	17,782	16,482	17,075	593	3.6%

CITY OF PHILADELPHIA
FISCAL 2026 OPERATING BUDGET

SUPPORTING SCHEDULES FOR REVENUES
FISCAL YEARS 2024, 2025, AND 2026

(Amounts in Thousands)

FUND Housing Trust	NO. 120
-----------------------	------------

REVENUE Revenue from Other Funds	SCHEDULE NO. IK-4
-------------------------------------	----------------------

LINE NO. (1)	AGENCY / REVENUE SOURCE (2)	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
		(3)	(4)	(5)	(6)	AMOUNT (7)	% (8)
	<u>General Fund</u>						
1	Contribution to Housing Trust Fund	30,613	31,391	31,391	33,265	1,874	6.0%
2	Total Revenue from Other Funds	30,613	31,391	31,391	33,265	1,874	6.0%

CITY OF PHILADELPHIA				SUMMARY OF OPERATING BUDGET				
FISCAL 2026 OPERATING BUDGET				FISCAL YEARS 2024, 2025, AND 2026				
				(Amounts in Thousands)				
FUND				NO.		TABLE		
Acute Care Hospital Assessment				140		IL		
LINE NO.	ITEM	SUPP. SCHED. NO.	FY 2024	FISCAL 2025		FY 2026	OVER / (UNDER) FY 2025	
			ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
OPERATIONS OF FISCAL YEAR								
REVENUES								
1	Taxes	IL-1	190,324	250,000	250,000	250,000	-	0.0%
2	Locally Generated Non-Tax		-	-	-	-	-	n/a
3	Revenue from Other Governments		-	-	-	-	-	n/a
4	Revenue from Other Funds of the City		-	-	-	-	-	n/a
5	Total - Revenue		190,324	250,000	250,000	250,000	-	0.0%
6	Other Sources		89	-	-	-	-	n/a
7	Total Revenue and Other Sources		190,413	250,000	250,000	250,000	-	0.0%
OBLIGATIONS / APPROPRIATIONS								
8	Personal Services		4,332	7,936	7,936	10,095	2,159	27.2%
9	Personal Services - Pensions		-	-	42	42	-	0.0%
10	Personal Services - Pensions (Sales Tax)		-	-	-	-	-	n/a
11	Personal Services - Other Employee Benefits		286	286	244	244	-	0.0%
12	Subtotal - Employee Compensation		4,618	8,222	8,222	10,381	2,159	26.3%
13	Purchase of Services		181,603	242,030	242,030	242,100	70	0.0%
14	Materials, Supplies and Equipment		1,048	1,090	1,090	1,091	1	0.1%
15	Contributions, Indemnities and Taxes		-	-	-	-	-	n/a
16	Debt Service		-	-	-	-	-	n/a
17	Payments to Other Funds		4,500	4,500	4,500	4,500	-	0.0%
18	Advances & Misc. Pmts. Incl. Labor Reserve		-	-	-	-	-	n/a
19	Adv & Misc. Pmts.- Recession, Inflation Reserve		-	-	-	-	-	n/a
20	Total Obligations / Appropriation		191,769	255,842	255,842	258,072	2,230	0.9%
21	Operating Surplus (Deficit) for Fiscal Year		(1,356)	(5,842)	(5,842)	(8,072)	(2,230)	-38.2%
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS								
22	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year		20,867	16,725	20,164	16,322	(3,842)	-19.1%
Adjustments to Prior Fiscal Years Operations:								
23	Commitments Cancelled - Net		653	2,000	2,000	2,000	-	0.0%
24	Revenue Adjustments - Net		-	-	-	-	-	n/a
25	Prior Period Adjustments - Net		-	-	-	-	-	n/a
26	Other Adjustments - Net		-	-	-	-	-	n/a
27	Subtotal Net Adjustments		653	2,000	2,000	2,000	-	0.0%
28	Adjusted Fund Balance June 30 or Prior Fiscal Year		21,520	18,725	22,164	18,322	(3,842)	-17.3%
29	Fund Balance Available for Appropriation June 30		20,164	12,883	16,322	10,250	(6,072)	-37.2%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND Acute Care Hospital Assessment	NO. 140
--	------------

REVENUE Taxes	SCHEDULE NO. IL-1
------------------	----------------------

LINE NO. (1)	AGENCY / REVENUE SOURCE (2)	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL (3)	ORIGINAL BUDGET (4)	CURRENT ESTIMATE (5)	BUDGET (6)	OVER / (UNDER) FY 2025	
						AMOUNT (7)	% (8)
<u>Revenue</u>							
1	Acute Care Hospital Assessment - Current	190,324	250,000	250,000	250,000	-	0.0%
2	Acute Care Hospital Assessment - Prior	-	-	-	-	-	n/a
3	Subtotal	190,324	250,000	250,000	250,000	-	0.0%
4	Total Taxes	190,324	250,000	250,000	250,000	-	0.0%

CITY OF PHILADELPHIA				SUMMARY OF OPERATING BUDGET				
FISCAL 2026 OPERATING BUDGET				FISCAL YEARS 2024, 2025, AND 2026				
				(Amounts in Thousands)				
FUND Philadelphia County Demolition				NO. 150		TABLE IM		
LINE NO.	ITEM	SUPP. SCHED. NO.	FY 2024	FISCAL 2025		FY 2026	OVER / (UNDER) FY 2025	
			ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
OPERATIONS OF FISCAL YEAR								
REVENUES								
1	Taxes		-	-	-	-	-	n/a
2	Locally Generated Non-Tax	IM-2	1,103	1,000	1,000	1,000	-	0.0%
3	Revenue from Other Governments		-	-	-	-	-	n/a
4	Revenue from Other Funds of the City		-	-	-	-	-	n/a
5	Total - Revenue		1,103	1,000	1,000	1,000	-	0.0%
6	Other Sources		-	-	-	-	-	n/a
7	Total Revenue and Other Sources		1,103	1,000	1,000	1,000	-	0.0%
OBLIGATIONS / APPROPRIATIONS								
8	Personal Services		-	-	-	-	-	n/a
9	Personal Services - Pensions		-	-	-	-	-	n/a
10	Personal Services - Pensions (Sales Tax)		-	-	-	-	-	n/a
11	Personal Services - Other Employee Benefits		-	-	-	-	-	n/a
12	Subtotal - Employee Compensation		-	-	-	-	-	n/a
13	Purchase of Services		1,000	1,000	1,000	1,000	-	0.0%
14	Materials, Supplies and Equipment		-	-	-	-	-	n/a
15	Contributions, Indemnities and Taxes		-	-	-	-	-	n/a
16	Debt Service		-	-	-	-	-	n/a
17	Payments to Other Funds		-	-	-	-	-	n/a
18	Advances & Misc. Pmts. Incl. Labor Reserve		-	-	-	-	-	n/a
19	Adv & Misc. Pmts.- Recession, Inflation Reserve		-	-	-	-	-	n/a
20	Total Obligations / Appropriation		1,000	1,000	1,000	1,000	-	0.0%
21	Operating Surplus (Deficit) for Fiscal Year		103	-	-	-	-	n/a
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS								
Fund Balance Available for Appropriation								
22	June 30 of Prior Fiscal Year		296	296	399	399	-	0.0%
Adjustments to Prior Fiscal Years Operations:								
23	Commitments Cancelled - Net		-	-	-	-	-	n/a
24	Revenue Adjustments - Net		-	-	-	-	-	n/a
25	Prior Period Adjustments - Net		-	-	-	-	-	n/a
26	Other Adjustments - Net		-	-	-	-	-	n/a
27	Subtotal Net Adjustments		-	-	-	-	-	n/a
Adjusted Fund Balance June 30 or Prior								
28	Fiscal Year		296	296	399	399	-	0.0%
Fund Balance Available for Appropriation								
29	June 30		399	296	399	399	-	0.0%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND Philadelphia County Demolition	NO. 02-150
--	---------------

REVENUE Locally Generated Non-Tax	SCHEDULE NO. IM-2
--------------------------------------	----------------------

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
						AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<u>Records</u>						
1	Demolition Fee	1,103	1,000	1,000	1,000	-	0.0%
2	Total Locally Generated Non-Tax Revenues	1,103	1,000	1,000	1,000	-	0.0%

CITY OF PHILADELPHIA				SUMMARY OF OPERATING BUDGET					
FISCAL 2026 OPERATING BUDGET				FISCAL YEARS 2024, 2025, AND 2026					
				(Amounts in Thousands)					
FUND				NO.		TABLE			
Transportation				170		IN			
LINE NO.	ITEM	SUPP. SCHED. NO.	FY 2024	FISCAL 2025		FY 2026		OVER / (UNDER) FY 2025	
			ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
OPERATIONS OF FISCAL YEAR									
REVENUES									
1	Taxes	IN-1	104,275	108,243	111,042	115,795	4,753	4.3%	
2	Locally Generated Non-Tax	IN-2	13,646	8,640	14,840	14,840	-	0.0%	
3	Revenue from Other Governments	IN-3	2,500	3,325	3,325	3,325	-	0.0%	
4	Revenue from Other Funds of the City		-	-	-	-	-	n/a	
5	Total - Revenue		120,421	120,208	129,207	133,960	4,753	3.7%	
6	Other Sources		-	-	-	-	-	n/a	
7	Total Revenue and Other Sources		120,421	120,208	129,207	133,960	4,753	3.7%	
OBLIGATIONS / APPROPRIATIONS									
8	Personal Services		44,444	50,801	54,399	53,820	(579)	-1.1%	
9	Personal Services - Pensions		18,331	20,815	22,546	23,013	467	2.1%	
10	Personal Services - Pensions (Sales Tax)		-	-	-	-	-	n/a	
11	Personal Services - Other Employee Benefits		6,682	23,685	21,686	25,884	4,198	19.4%	
12	Subtotal - Employee Compensation		69,457	95,301	98,631	102,717	4,086	4.1%	
13	Purchase of Services		10,390	13,991	13,991	13,991	-	0.0%	
14	Materials, Supplies and Equipment		9,199	9,625	10,960	11,340	380	3.5%	
15	Contributions, Indemnities and Taxes		11,987	-	15,000	15,000	-	0.0%	
16	Debt Service		-	-	-	-	-	n/a	
17	Payments to Other Funds		445	2,146	1,407	479	(928)	-66.0%	
18	Advances & Misc. Pmts. Incl. Labor Reserve		-	-	-	380	380	n/a	
19	Adv & Misc. Pmts.- Recession, Inflation Reserve		-	-	-	-	-	n/a	
20	Total Obligations / Appropriation		101,478	121,063	139,989	143,907	3,918	2.8%	
21	Operating Surplus (Deficit) for Fiscal Year		18,943	(855)	(10,782)	(9,947)	835	7.7%	
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS									
22	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year		-	716	18,943	10,661	(8,282)	-43.7%	
Adjustments to Prior Fiscal Years Operations:									
23	Commitments Cancelled - Net		-	1,000	2,500	2,500	-	0.0%	
24	Revenue Adjustments - Net		-	-	-	-	-	n/a	
25	Prior Period Adjustments - Net		-	-	-	-	-	n/a	
26	Other Adjustments - Net		-	-	-	-	-	n/a	
27	Subtotal Net Adjustments		-	1,000	2,500	2,500	-	0.0%	
28	Adjusted Fund Balance June 30 or Prior Fiscal Year		-	1,716	21,443	13,161	(8,282)	-38.6%	
29	Fund Balance Available for Appropriation June 30		18,943	861	10,661	3,214	(7,447)	-69.9%	

*The Transportation Fund was established in FY24.

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND Transportation	NO. 170
------------------------	------------

REVENUE Taxes	SCHEDULE NO. IN-1
------------------	----------------------

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
						AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Revenue</u>							
1	Parking Tax - Current	100,414	106,143	108,542	113,195	4,653	4.3%
2	Parking Tax - Prior	1,309	-	-	-	-	n/a
3	Subtotal	101,723	106,143	108,542	113,195	4,653	4.3%
4	Valet Parking Tax - Current	2,508	2,100	2,500	2,600	100	4.0%
5	Valet Parking Tax - Prior	44	-	-	-	-	n/a
6	Subtotal	2,552	2,100	2,500	2,600	100	4.0%
7	Total Taxes	104,275	108,243	111,042	115,795	4,753	4.3%

CITY OF PHILADELPHIA
FISCAL 2026 OPERATING BUDGET

SUPPORTING SCHEDULES FOR REVENUES
FISCAL YEARS 2024, 2025, AND 2026

(Amounts in Thousands)

FUND		NO.					
Transportation		170					
REVENUE		SCHEDULE NO.					
Locally Generated Non-Tax		IN-2					
LINE NO. (1)	AGENCY / REVENUE SOURCE (2)	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL (3)	ORIGINAL BUDGET (4)	CURRENT ESTIMATE (5)	BUDGET (6)	OVER / (UNDER) FY 2025 AMOUNT (7) % (8)	
<u>Streets</u>							
1	Survey Charges	657	875	875	875	-	0.0%
2	Street Permits	8,073	5,250	8,440	8,440	-	0.0%
3	Right of Way Fees	4,903	2,490	5,500	5,500	-	0.0%
4	Other	13	25	25	25	-	0.0%
5	Subtotal	13,646	8,640	14,840	14,840	-	0.0%
6	Total Locally Generated Non-Tax Revenues	13,646	8,640	14,840	14,840	-	0.0%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND Transportation	NO. 170
------------------------	------------

REVENUE Revenue from Other Governments	SCHEDULE NO. IN-3
---	----------------------

LINE NO.	AGENCY / REVENUE SOURCE	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	OVER / (UNDER) FY 2025	
						AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Streets						
	Federal:						
1	Highways	-	350	350	350	-	0.0%
2	Bridge Design	-	215	215	215	-	0.0%
3	Delaware Valley Reg. Planning Comm.	-	185	185	185	-	0.0%
	State:						
4	Snow Removal	2,500	2,500	2,500	2,500	-	0.0%
5	PennDOT Bridge Design	-	50	50	50	-	0.0%
6	PennDOT Highways	-	25	25	25	-	0.0%
7	Subtotal	2,500	3,325	3,325	3,325	-	0.0%
8	Total Revenue from Other Governments	2,500	3,325	3,325	3,325	-	0.0%

CITY OF PHILADELPHIA			SUMMARY OF OPERATING BUDGET						
FISCAL 2026 OPERATING BUDGET			FISCAL YEARS 2024, 2025, AND 2026						
			(Amounts in Thousands)						
FUND			NO.			TABLE			
Budget Stabilization			011			IO			
LINE NO.	ITEM	SUPP. SCHED. NO.	FY 2024	FISCAL 2025		FY 2026		OVER / (UNDER) FY 2025	
			ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
OPERATIONS OF FISCAL YEAR									
REVENUES									
1	Taxes		-	-	-	-	-	n/a	
2	Locally Generated Non-Tax		5,410	5,000	5,000	5,000	-	0.0%	
3	Revenue from Other Governments		-	-	-	-	-	n/a	
4	Revenue from Other Funds of the City	IO-4	42,261	58,291	58,291	58,860	569	1.0%	
5	Total - Revenue		47,671	63,291	63,291	63,860	569	0.9%	
6	Other Sources		-	-	-	-	-	n/a	
7	Total Revenue and Other Sources		47,671	63,291	63,291	63,860	569	0.9%	
OBLIGATIONS / APPROPRIATIONS									
8	Personal Services		-	-	-	-	-	n/a	
9	Personal Services - Pensions		-	-	-	-	-	n/a	
10	Personal Services - Pensions (Sales Tax)		-	-	-	-	-	n/a	
11	Personal Services - Other Employee Benefits		-	-	-	-	-	n/a	
12	Subtotal - Employee Compensation		-	-	-	-	-	n/a	
13	Purchase of Services		-	-	-	-	-	n/a	
14	Materials, Supplies and Equipment		-	-	-	-	-	n/a	
15	Contributions, Indemnities and Taxes		-	-	-	-	-	n/a	
16	Debt Service		-	-	-	-	-	n/a	
17	Payments to Other Funds		-	-	-	-	-	n/a	
18	Advances & Misc. Pmts. Incl. Labor Reserve		-	-	-	-	-	n/a	
19	Adv & Misc. Pmts.- Recession, Inflation Reserve		-	-	-	-	-	n/a	
20	Total Obligations / Appropriation		-	-	-	-	-	n/a	
21	Operating Surplus (Deficit) for Fiscal Year		47,671	63,291	63,291	63,860	569	0.9%	
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS									
22	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year		65,128	112,389	112,799	176,090	63,291	56.1%	
Adjustments to Prior Fiscal Years Operations:									
23	Commitments Cancelled - Net		-	-	-	-	-	n/a	
24	Revenue Adjustments - Net		-	-	-	-	-	n/a	
25	Prior Period Adjustments - Net		-	-	-	-	-	n/a	
26	Other Adjustments - Net		-	-	-	-	-	n/a	
27	Subtotal Net Adjustments		-	-	-	-	-	n/a	
28	Adjusted Fund Balance June 30 of Prior Fiscal Year		65,128	112,389	112,799	176,090	63,291	56.1%	
29	Fund Balance Available for Appropriation June 30		112,799	175,680	176,090	239,950	63,860	36.3%	

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND Budget Stabilization	NO. 01-011
-------------------------------------	----------------------

REVENUE Revenue from Other Funds	SCHEDULE NO. IO-4
--	-----------------------------

LINE NO. (1)	AGENCY / REVENUE SOURCE (2)	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL (3)	ORIGINAL BUDGET (4)	CURRENT ESTIMATE (5)	BUDGET (6)	OVER / (UNDER) FY 2025	
						AMOUNT (7)	% (8)
General Fund							
1	Contribution to Budget Stabilization Fund	42,261	58,291	58,291	58,860	569	1.0%
2	Total Revenue from Other Funds	42,261	58,291	58,291	58,860	569	1.0%

CITY OF PHILADELPHIA				SUMMARY OF OPERATING BUDGET					
FISCAL 2026 OPERATING BUDGET				FISCAL YEARS 2024, 2025, AND 2026					
				(Amounts in Thousands)					
FUND				NO.		TABLE			
Water Residual				690		IP			
LINE NO.	ITEM	SUPP. SCHED. NO.	FY 2024	FISCAL 2025		FY 2026		OVER / (UNDER) FY 2025	
			ACTUAL	ORIGINAL BUDGET	CURRENT ESTIMATE	BUDGET	AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
OPERATIONS OF FISCAL YEAR									
REVENUES									
1	Taxes		-	-	-	-	-	-	n/a
2	Locally Generated Non-Tax	IP-2	910	-	-	-	-	-	n/a
3	Revenue from Other Governments		-	-	-	-	-	-	n/a
4	Revenue from Other Funds of the City	IP-4	15,108	32,000	32,000	32,000	-	0.0%	
5	Total - Revenue		16,018	32,000	32,000	32,000	-	0.0%	
6	Other Sources		-	-	-	-	-	-	n/a
7	Total Revenue and Other Sources		16,018	32,000	32,000	32,000	-	0.0%	
OBLIGATIONS / APPROPRIATIONS									
8	Personal Services		-	-	-	-	-	-	n/a
9	Personal Services - Pensions		-	-	-	-	-	-	n/a
10	Personal Services - Pensions (Sales Tax)		-	-	-	-	-	-	n/a
11	Personal Services - Other Employee Benefits		-	-	-	-	-	-	n/a
12	Subtotal - Employee Compensation		-	-	-	-	-	-	n/a
13	Purchase of Services		-	8,000	8,000	8,000	-	0.0%	
14	Materials, Supplies and Equipment		-	8,000	8,000	8,000	-	0.0%	
15	Contributions, Indemnities and Taxes		-	-	-	-	-	-	n/a
16	Debt Service		-	-	-	-	-	-	n/a
17	Payments to Other Funds		1,687	16,994	16,994	16,994	-	0.0%	
18	Advances & Misc. Pmts. Incl. Labor Reserve		-	-	-	-	-	-	n/a
19	Adv & Misc. Pmts.- Recession, Inflation Reserve		-	-	-	-	-	-	n/a
20	Total Obligations / Appropriation		1,687	32,994	32,994	32,994	-	0.0%	
21	Operating Surplus (Deficit) for Fiscal Year		14,331	(994)	(994)	(994)	-	0.0%	
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS									
22	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year		16,524	15,530	30,855	29,861	(994)	-3.2%	
Adjustments to Prior Fiscal Years Operations:									
23	Commitments Cancelled - Net		-	-	-	-	-	-	n/a
24	Revenue Adjustments - Net		-	-	-	-	-	-	n/a
25	Prior Period Adjustments - Net		-	-	-	-	-	-	n/a
26	Other Adjustments - Net		-	-	-	-	-	-	n/a
27	Subtotal Net Adjustments		-	-	-	-	-	-	n/a
28	Adjusted Fund Balance June 30 or Prior Fiscal Year		16,524	15,530	30,855	29,861	(994)	-3.2%	
29	Fund Balance Available for Appropriation June 30		30,855	14,536	29,861	28,867	(994)	-3.3%	

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND Water Residual	NO. 690
REVENUE Locally Generated Non-Tax	SCHEDULE NO. IP-2

LINE NO. (1)	AGENCY / REVENUE SOURCE (2)	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL (3)	ORIGINAL BUDGET (4)	CURRENT ESTIMATE (5)	BUDGET (6)	OVER / (UNDER) FY 2025	
						AMOUNT (7)	% (8)
1	City Treasurer Interest Earnings	910	-	-	-	-	n/a
2	Total Locally Generated Non-Tax Revenues	910	-	-	-	-	n/a

CITY OF PHILADELPHIA				SUPPORTING SCHEDULES FOR REVENUES FISCAL YEARS 2024, 2025, AND 2026			
FISCAL 2026 OPERATING BUDGET				(Amounts in Thousands)			
FUND Water Residual						NO. 690	
REVENUE Revenue from Other Funds						SCHEDULE NO. IP-4	
LINE NO. (1)	AGENCY / REVENUE SOURCE (2)	FY 2024	FISCAL 2025		FY 2026		
		ACTUAL (3)	ORIGINAL BUDGET (4)	CURRENT ESTIMATE (5)	BUDGET (6)	OVER / (UNDER) FY 2025 AMOUNT (7) % (8)	
1	<u>Water</u> Transfer from Water Fund	15,108	32,000	32,000	32,000	-	0.0%
2	Total Revenue from Other Funds	15,108	32,000	32,000	32,000	-	0.0%

CITY OF PHILADELPHIA FISCAL 2026 OPERATING BUDGET	SUMMARY OF OPERATING BUDGET FISCAL YEARS 2024, 2025, AND 2026 <small>(Amounts in Thousands)</small>
--	---

FUND			NO.		TABLE			
Summary			All Funds		I			
LINE NO. (1)	ITEM (2)	SUPP. SCHED. NO. (3)	FY 2024	FISCAL 2025		FY 2026		
			ACTUAL (4)	ORIGINAL BUDGET (5)	CURRENT ESTIMATE (6)	BUDGET (7)	OVER / (UNDER) FY 2025	
							AMOUNT (8)	% (9)
OPERATIONS OF FISCAL YEAR								
<u>REVENUES</u>								
1	Taxes		4,469,736	4,723,410	4,822,562	5,016,570	194,008 4.0%	
2	Locally Generated Non-Tax		1,889,706	2,022,747	2,099,848	2,076,906	(22,942) -1.1%	
3	Revenue from Other Governments		3,693,799	6,377,268	5,196,212	5,871,617	675,405 13.0%	
4	Revenue from Other Funds of the City		589,456	700,715	655,646	455,330	(200,316) -30.6%	
5	Total - Revenue		10,642,697	13,824,140	12,774,268	13,420,423	646,155 5.1%	
6	Other Sources		28,675	-	-	-	- n/a	
7	Total Revenue and Other Sources		10,671,372	13,824,140	12,774,268	13,420,423	646,155 5.1%	
<u>OBLIGATIONS / APPROPRIATIONS</u>								
8	Personal Services		2,542,864	2,912,912	2,921,946	3,007,662	85,716 2.9%	
9	Personal Services - Pensions		1,046,826	910,188	892,517	911,035	18,518 2.1%	
10	Personal Services - Pensions (Sales Tax)		90,016	98,468	98,468	102,010	3,542 3.6%	
11	Personal Services - Other Employee Benefits		842,615	1,041,240	1,040,222	1,121,435	81,213 7.8%	
12	Subtotal - Employee Compensation		4,522,321	4,962,808	4,953,153	5,142,142	188,989 3.8%	
13	Purchase of Services		4,353,050	5,606,558	5,429,046	5,653,237	224,191 4.1%	
14	Materials, Supplies and Equipment		331,126	382,770	411,844	404,873	(6,971) -1.7%	
15	Contributions, Indemnities and Taxes		562,311	547,246	602,422	563,992	(38,430) -6.4%	
16	Debt Service		552,718	630,615	626,365	648,130	21,765 3.5%	
17	Payments to Other Funds		754,810	739,899	760,771	348,891	(411,880) -54.1%	
18	Advances & Misc. Pmts. Incl. Labor Reserve		-	43,505	-	101,957	101,957 n/a	
19	Adv & Misc. Pmts.- Recession, Inflation Reserve		-	1,020,001	95,000	1,020,001	925,001 973.7%	
20	Total Obligations / Appropriation		11,076,336	13,933,402	12,878,601	13,883,223	1,004,622 7.8%	
21	Operating Surplus (Deficit) for Fiscal Year		(404,964)	(109,262)	(104,333)	(462,800)	(358,467) -343.6%	
<u>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</u>								
Fund Balance Available for Appropriation								
22	June 30 of Prior Fiscal Year		1,134,243	1,273,837	933,187	1,690,204	757,017 81.1%	
Adjustments to Prior Fiscal Years Operations:								
23	Commitments Cancelled - Net		189,692	109,525	172,626	112,025	(60,601) -35.1%	
24	Revenue Adjustments - Net		14,216	-	-	-	- n/a	
25	Prior Period Adjustments - Net		-	-	693,224	-	(693,224) -100.0%	
26	Other Adjustments - Net		-	(4,500)	(4,500)	(4,500)	- 0.0%	
27	Subtotal Net Adjustments		203,908	105,025	861,350	107,525	(753,825) -87.5%	
28	Adjusted Fund Balance June 30 or Prior Fiscal Year		1,338,151	1,378,862	1,794,537	1,797,729	3,192 0.2%	
29	Fund Balance Available for Appropriation June 30		933,187	1,269,600	1,690,204	1,334,929	(355,275) -21.0%	

City of Philadelphia

**FISCAL 2026 OPERATING BUDGET
As Proposed to the Council - March 2025**

Section IV

**HISTORY OF OBLIGATION LEVELS
GENERAL FUND
FISCAL YEARS 2024 TO 2026**

**General Fund
Obligation History
Fiscal Years 2024 - 2026**

Department / Agency	Fiscal Year 2024 Actual Obligations	Fiscal Year 2025 Adopted Obligations	Increase/ (Decrease)	Fiscal Year 2025 Estimated Obligations	Increase/ (Decrease)	Fiscal Year 2026 Proposed Budget
Art Museum						
Contrib., Indemnities & Taxes	2,142,000	2,642,000	0	2,642,000	(500,000)	2,142,000
Total	2,142,000	2,642,000	0	2,642,000	(500,000)	2,142,000
Auditing (City Controller)						
Personal Services	9,681,606	10,599,672	346,461	10,946,133	61,428	11,007,561
Purchase of Services	534,517	508,573	350,000	858,573	(150,000)	708,573
Materials, Supplies & Equip.	38,289	40,000	0	40,000	0	40,000
Total	10,254,412	11,148,245	696,461	11,844,706	(88,572)	11,756,134
Board of Ethics						
Personal Services	1,019,460	1,322,433	47,676	1,370,109	(3,066)	1,367,043
Purchase of Services	29,128	52,500	0	52,500	0	52,500
Materials, Supplies & Equip.	405	7,500	0	7,500	0	7,500
Total	1,048,993	1,382,433	47,676	1,430,109	(3,066)	1,427,043
Board of Revision of Taxes						
Personal Services	1,114,870	1,089,023	75,920	1,164,943	(725)	1,164,218
Purchase of Services	74,895	40,681	30,000	70,681	0	70,681
Materials, Supplies & Equip.	21,830	17,727	0	17,727	0	17,727
Total	1,211,595	1,147,431	105,920	1,253,351	(725)	1,252,626
Citizens Police Oversight Commission ⁽¹⁾						
Personal Services	0	0	0	0	2,286,030	2,286,030
Purchase of Services	0	0	0	0	808,002	808,002
Materials, Supplies & Equip.	0	0	0	0	12,000	12,000
Total	0	0	0	0	3,106,032	3,106,032
City Commissioners						
Personal Services	10,059,402	11,733,634	1,710,105	13,443,739	(1,253,495)	12,190,244
Purchase of Services	12,729,266	18,222,965	(1,250,000)	16,972,965	(3,232,864)	13,740,101
Materials, Supplies & Equip.	4,065,121	3,447,699	0	3,447,699	(263,966)	3,183,733
Total	26,853,789	33,404,298	460,105	33,864,403	(4,750,325)	29,114,078
City Council						
Personal Services	15,212,889	20,700,583	(432,091)	20,268,492	1,000,000	21,268,492
Purchase of Services	3,317,050	3,521,885	850,000	4,371,885	(673,906)	3,697,979
Materials, Supplies & Equip.	667,917	778,650	150,000	928,650	(111,068)	817,582
Contrib., Indemnities & Taxes	238,500	100	0	100	0	100
Payments to Other Funds	0	100	0	100	0	100
Advances and Other Misc. Payments	0	100	0	100	0	100
Total	19,436,356	25,001,418	567,909	25,569,327	215,026	25,784,353
City Representative ⁽²⁾						
Personal Services	0	0	0	0	1,529,682	1,529,682
Purchase of Services	0	0	0	0	1,252,500	1,252,500
Materials, Supplies & Equip.	0	0	0	0	170,000	170,000
Total	0	0	0	0	2,952,182	2,952,182
City Treasurer						
Personal Services	1,584,461	1,894,025	82,563	1,976,588	(10,416)	1,966,172
Purchase of Services	2,575,261	3,351,903	0	3,351,903	0	3,351,903
Materials, Supplies & Equip.	15,690	43,724	0	43,724	0	43,724
Total	4,175,412	5,289,652	82,563	5,372,215	(10,416)	5,361,799
Civil Service Commission						
Personal Services	156,687	183,057	5,806	188,863	(438)	188,425
Purchase of Services	29,500	29,500	0	29,500	0	29,500
Materials, Supplies & Equip.	200	1,094	0	1,094	0	1,094
Advances and Other Misc. Payments	0	43,505,010	(43,505,010)	0	101,577,000	101,577,000
Total	186,387	43,718,661	(43,499,204)	219,457	101,576,562	101,796,019

⁽¹⁾The budget for Citizens Police Oversight Commission transferred from MDO - Citizens Police Oversight Commission in FY26.

⁽²⁾The budget for City Representative transferred from the Mayor's Office and MDO in FY26.

**General Fund
Obligation History
Fiscal Years 2024 - 2026**

Department / Agency	Fiscal Year 2024 Actual Obligations	Fiscal Year 2025 Adopted Obligations	Increase/ (Decrease)	Fiscal Year 2025 Estimated Obligations	Increase/ (Decrease)	Fiscal Year 2026 Proposed Budget
Commerce						
Personal Services	4,623,419	5,052,861	214,480	5,267,341	1,984,513	7,251,854
Purchase of Services	10,057,351	7,713,713	1,500,000	9,213,713	(638,800)	8,574,913
Materials, Supplies & Equip.	17,867	150,467	0	150,467	31,187	181,654
Contrib., Indemnities & Taxes	805,000	1,005,000	0	1,005,000	(500,000)	505,000
Total	15,503,637	13,922,041	1,714,480	15,636,521	876,900	16,513,421
Commerce-Convention Center Subsidy						
Purchase of Services	15,000,000	15,000,000	0	15,000,000	0	15,000,000
Total	15,000,000	15,000,000	0	15,000,000	0	15,000,000
Commerce-Economic Stimulus						
Purchase of Services	22,984,879	32,795,294	2,150,000	34,945,294	43,520,000	78,465,294
Total	22,984,879	32,795,294	2,150,000	34,945,294	43,520,000	78,465,294
District Attorney						
Personal Services	49,912,929	50,075,638	3,209,380	53,285,018	432,985	53,718,003
Purchase of Services	3,342,666	3,378,866	0	3,378,866	463,320	3,842,186
Materials, Supplies & Equip.	863,475	832,275	0	832,275	0	832,275
Total	54,119,070	54,286,779	3,209,380	57,496,159	896,305	58,392,464
Finance						
Personal Services	11,886,757	11,712,986	651,912	12,364,898	6,783,654	19,148,552
Purchase of Services	6,528,901	6,119,271	0	6,119,271	599,830	6,719,101
Materials, Supplies & Equip.	46,069	47,024	0	47,024	0	47,024
Contrib., Indemnities & Taxes	40,436,321	7,208,000	12,576,021	19,784,021	1,849,819	21,633,840
Payments to Other Funds	63,560,000	2,500,000	2,358,224	4,858,224	(2,358,224)	2,500,000
Advances and Other Misc. Payments	0	0	95,000,000	95,000,000	(95,000,000)	0
Total	122,458,048	27,587,281	110,586,157	138,173,438	(88,124,921)	50,048,517
Finance-Budget Stabilization						
Payments to Other Funds	42,261,000	58,291,000	0	58,291,000	569,000	58,860,000
Total	42,261,000	58,291,000	0	58,291,000	569,000	58,860,000
Finance-Community College Subsidy						
Contrib., Indemnities & Taxes	58,983,448	56,003,181	0	56,003,181	(2,000,000)	54,003,181
Total	58,983,448	56,003,181	0	56,003,181	(2,000,000)	54,003,181
Finance-Employee Benefits						
Pers. Svcs.-Emp.Benefits	1,663,428,148	1,677,120,077	(20,747,522)	1,656,372,555	89,215,080	1,745,587,635
Total	1,663,428,148	1,677,120,077	(20,747,522)	1,656,372,555	89,215,080	1,745,587,635
Finance-Hero Scholarship Awards						
Contrib., Indemnities & Taxes	22,000	50,000	0	50,000	0	50,000
Total	22,000	50,000	0	50,000	0	50,000
Finance-Payment to Housing Trust Fund						
Payments to Other Funds	30,612,698	31,006,714	384,212	31,390,926	1,874,166	33,265,092
Total	30,612,698	31,006,714	384,212	31,390,926	1,874,166	33,265,092
Finance-Indemnities ⁽³⁾						
Contrib., Indemnities & Taxes	(6,432,629)	61,246,000	25,000,000	86,246,000	(25,000,000)	61,246,000
Total	(6,432,629)	61,246,000	25,000,000	86,246,000	(25,000,000)	61,246,000
Finance-Reg #32						
Personal Services	6,475,123	7,200,000	5,000,000	12,200,000	0	12,200,000
Total	6,475,123	7,200,000	5,000,000	12,200,000	0	12,200,000
Finance-Refunds						
Contrib., Indemnities & Taxes	238,134	250,000	0	250,000	0	250,000
Total	238,134	250,000	0	250,000	0	250,000
Finance-School District Contribution						
Contrib., Indemnities & Taxes	282,052,590	284,052,590	0	284,052,590	0	284,052,590
Total	282,052,590	284,052,590	0	284,052,590	0	284,052,590
Finance-Witness Fees						
Purchase of Services	179,100	180,094	0	180,094	0	180,094
Total	179,100	180,094	0	180,094	0	180,094

⁽³⁾ Actual expenditures are distributed to individual departments at fiscal year-end. FY24 total reflects fund balance adjustments.

**General Fund
Obligation History
Fiscal Years 2024 - 2026**

<u>Department / Agency</u>	<u>Fiscal Year 2024 Actual Obligations</u>	<u>Fiscal Year 2025 Adopted Obligations</u>	<u>Increase/ (Decrease)</u>	<u>Fiscal Year 2025 Estimated Obligations</u>	<u>Increase/ (Decrease)</u>	<u>Fiscal Year 2026 Proposed Budget</u>
<u>Fire</u>						
Personal Services	372,902,008	388,463,277	8,227,302	396,690,579	(4,580,287)	392,110,292
Purchase of Services	15,089,100	14,043,352	45,000	14,088,352	1,161,682	15,250,034
Materials, Supplies & Equip.	14,000,502	21,289,691	823,355	22,113,046	(6,329,457)	15,783,589
Contrib., Indemnities & Taxes	2,150,225	0	0	0	0	0
Payments to Other Funds	7,186,300	8,296,986	0	8,296,986	280,934	8,577,920
Total	411,328,135	432,093,306	9,095,657	441,188,963	(9,467,128)	431,721,835
<u>First Judicial District</u>						
Personal Services	104,836,174	118,482,716	3,995,462	122,478,178	(1,228,531)	121,249,647
Purchase of Services	21,913,110	9,075,191	150,000	9,225,191	(150,000)	9,075,191
Materials, Supplies & Equip.	2,005,949	2,343,461	0	2,343,461	0	2,343,461
Total	128,755,233	129,901,368	4,145,462	134,046,830	(1,378,531)	132,668,299
<u>Fleet Services</u>						
Personal Services	20,638,006	21,146,675	1,590,060	22,736,735	241,422	22,978,157
Purchase of Services	7,629,442	6,430,287	1,100,000	7,530,287	0	7,530,287
Materials, Supplies & Equip.	28,407,536	24,735,853	5,000,000	29,735,853	1,255,662	30,991,515
Contrib., Indemnities & Taxes	72,098	0	0	0	0	0
Total	56,747,082	52,312,815	7,690,060	60,002,875	1,497,084	61,499,959
<u>Fleet Services -Vehicle Lease/Purch.</u>						
Materials, Supplies & Equip.	31,044,910	6,047,245	19,295,900	25,343,145	(8,983,900)	16,359,245
Payments to Other Funds	10,000,000	0	0	0	0	0
Total	41,044,910	6,047,245	19,295,900	25,343,145	(8,983,900)	16,359,245
<u>Free Library</u>						
Personal Services	48,059,505	59,340,820	2,916,720	62,257,540	(163,225)	62,094,315
Purchase of Services	3,648,719	4,199,722	0	4,199,722	25,000	4,224,722
Materials, Supplies & Equip.	7,735,384	8,163,098	0	8,163,098	182,453	8,345,551
Total	59,443,608	71,703,640	2,916,720	74,620,360	44,228	74,664,588
<u>Human Relations Commission</u>						
Personal Services	2,436,529	2,663,744	151,283	2,815,027	10,899	2,825,926
Purchase of Services	69,348	66,901	0	66,901	0	66,901
Materials, Supplies & Equip.	34,483	28,031	0	28,031	0	28,031
Total	2,540,360	2,758,676	151,283	2,909,959	10,899	2,920,858
<u>Human Services</u>						
Personal Services	36,217,164	38,007,007	1,872,368	39,879,375	(3,145,616)	36,733,759
Purchase of Services	178,600,800	182,595,641	0	182,595,641	8,210,315	190,805,956
Materials, Supplies & Equip.	1,600,151	1,802,170	0	1,802,170	(134,937)	1,667,233
Contrib., Indemnities & Taxes	176,203	0	0	0	0	0
Total	216,594,318	222,404,818	1,872,368	224,277,186	4,929,762	229,206,948
<u>Labor</u>						
Personal Services	3,412,419	4,194,853	151,235	4,346,088	(36,144)	4,309,944
Purchase of Services	610,071	437,319	1,050,500	1,487,819	(990,634)	497,185
Materials, Supplies & Equip.	20,661	21,420	700	22,120	(700)	21,420
Total	4,043,151	4,653,592	1,202,435	5,856,027	(1,027,478)	4,828,549
<u>Law</u>						
Personal Services	18,593,662	19,884,049	1,266,515	21,150,564	1,151,868	22,302,432
Purchase of Services	14,290,989	9,633,145	4,530,000	14,163,145	30,000	14,193,145
Materials, Supplies & Equip.	184,446	184,676	0	184,676	0	184,676
Contrib., Indemnities & Taxes	19,500	0	0	0	0	0
Total	33,088,597	29,701,870	5,796,515	35,498,385	1,181,868	36,680,253
<u>Licenses & Inspection</u>						
Personal Services	24,906,356	28,420,282	1,371,430	29,791,712	969,695	30,761,407
Purchase of Services	16,430,673	13,996,444	0	13,996,444	192,000	14,188,444
Materials, Supplies & Equip.	720,369	809,475	0	809,475	232,000	1,041,475
Contrib., Indemnities & Taxes	622,423	0	0	0	0	0
Total	42,679,821	43,226,201	1,371,430	44,597,631	1,393,695	45,991,326
<u>L&I-Board of Building Standards</u>						
Personal Services	86,372	86,609	3,465	90,074	0	90,074
Total	86,372	86,609	3,465	90,074	0	90,074

**General Fund
Obligation History
Fiscal Years 2024 - 2026**

<u>Department / Agency</u>	<u>Fiscal Year 2024 Actual Obligations</u>	<u>Fiscal Year 2025 Adopted Obligations</u>	<u>Increase/ (Decrease)</u>	<u>Fiscal Year 2025 Estimated Obligations</u>	<u>Increase/ (Decrease)</u>	<u>Fiscal Year 2026 Proposed Budget</u>
<u>L&I-Board of L&I Review</u>						
Personal Services	170,691	172,107	6,471	178,578	(1,645)	176,933
Purchase of Services	10,436	10,436	0	10,436	0	10,436
Total	181,127	182,543	6,471	189,014	(1,645)	187,369
<u>Managing Director</u>						
Personal Services	35,645,449	42,089,856	1,449,232	43,539,088	(7,012,846)	36,526,242
Purchase of Services	142,054,212	127,810,327	40,280,000	168,090,327	(101,670,529)	66,419,798
Materials, Supplies & Equip.	5,218,986	7,306,014	632,000	7,938,014	(3,199,712)	4,738,302
Contrib., Indemnities & Taxes	4,323,101	0	0	0	0	0
Payments to Other Funds	617,362	350,000	30,000,000	30,350,000	(30,000,000)	350,000
Total	187,859,110	177,556,197	72,361,232	249,917,429	(141,883,087)	108,034,342
<u>Managing Director-Defenders Association</u>						
Purchase of Services	54,283,600	65,997,780	500,000	66,497,780	1,000,000	67,497,780
Total	54,283,600	65,997,780	500,000	66,497,780	1,000,000	67,497,780
<u>Managing Director-Citizens Police Oversight Commission ⁽⁴⁾</u>						
Personal Services	1,080,870	2,203,640	82,390	2,286,030	(2,286,030)	0
Purchase of Services	118,775	808,002	0	808,002	(808,002)	0
Materials, Supplies & Equip.	191,188	12,000	0	12,000	(12,000)	0
Total	1,390,833	3,023,642	82,390	3,106,032	(3,106,032)	0
<u>Managing Director-Clean & Green ⁽⁵⁾</u>						
Personal Services	0	1,055,000	0	1,055,000	(1,055,000)	0
Total	0	1,055,000	0	1,055,000	(1,055,000)	0
<u>Managing Director-Public Safety ⁽⁶⁾</u>						
Personal Services	0	2,203,158	0	2,203,158	(2,203,158)	0
Purchase of Services	0	11,180,943	740,000	11,920,943	(11,920,943)	0
Total	0	13,384,101	740,000	14,124,101	(14,124,101)	0
<u>Mayor's Office</u>						
Personal Services	7,498,029	13,390,483	493,084	13,883,567	(921,500)	12,962,067
Purchase of Services	679,404	1,546,789	0	1,546,789	(99,639)	1,447,150
Materials, Supplies & Equip.	23,692	338,261	0	338,261	(167,350)	170,911
Total	8,201,125	15,275,533	493,084	15,768,617	(1,188,489)	14,580,128
<u>Mayor's Office - Scholarships</u>						
Contrib., Indemnities & Taxes	60,043	0	0	0	0	0
Total	60,043	0	0	0	0	0
<u>Neighborhood Community Action Centers</u>						
Personal Services	0	0	0	0	2,086,750	2,086,750
Purchase of Services	0	0	0	0	266,500	266,500
Materials, Supplies & Equip.	0	0	0	0	457,800	457,800
Total	0	0	0	0	2,811,050	2,811,050
<u>Mural Arts Program</u>						
Personal Services	452,766	629,179	24,066	653,245	0	653,245
Purchase of Services	3,054,141	3,054,141	500,000	3,554,141	(500,000)	3,054,141
Total	3,506,907	3,683,320	524,066	4,207,386	(500,000)	3,707,386
<u>Office of Behavioral Health and Intellectual disAbility</u>						
Personal Services	4,370,664	3,661,271	204,093	3,865,364	69,339	3,934,703
Purchase of Services	25,259,177	25,233,432	0	25,233,432	2,161,973	27,395,405
Materials, Supplies & Equip.	94,345	104,000	0	104,000	100,000	204,000
Total	29,724,186	28,998,703	204,093	29,202,796	2,331,312	31,534,108
<u>Office of the Chief Administrative Officer</u>						
Personal Services	5,519,901	7,924,104	242,108	8,166,212	541,657	8,707,869
Purchase of Services	8,709,434	12,240,698	0	12,240,698	(8,593,700)	3,646,998
Materials, Supplies & Equip.	317,140	60,720	0	60,720	18,813	79,533
Total	14,546,475	20,225,522	242,108	20,467,630	(8,033,230)	12,434,400

⁽⁴⁾ Managing Director - Citizens Police Oversight Commission transferred to the Citizens Police Oversight Commission in FY26.

⁽⁵⁾ Managing Director - Clean and Green transferred to the Sanitation Department in FY26.

⁽⁶⁾ Managing Director - Public Safety transferred to the Office of Public Safety in FY26.

**General Fund
Obligation History
Fiscal Years 2024 - 2026**

Department / Agency	Fiscal Year 2024 Actual Obligations	Fiscal Year 2025 Adopted Obligations	Increase/ (Decrease)	Fiscal Year 2025 Estimated Obligations	Increase/ (Decrease)	Fiscal Year 2026 Proposed Budget
<u>Office of Arts and Culture and the Creative Economy</u>						
Personal Services	0	714,833	0	714,833	0	714,833
Purchase of Services	0	130,768	0	130,768	250,000	380,768
Contrib., Indemnities & Taxes	0	9,980,000	2,600,000	12,580,000	(8,280,000)	4,300,000
Total	0	10,825,601	2,600,000	13,425,601	(8,030,000)	5,395,601
<u>Office of Community Empowerment and Opportunity</u>						
Personal Services	827,609	3,511,054	39,313	3,550,367	(1,964,000)	1,586,367
Purchase of Services	1,829,564	1,886,857	115,524	2,002,381	1,175,976	3,178,357
Materials, Supplies & Equip.	8,869	515,998	(115,524)	400,474	(384,476)	15,998
Contrib., Indemnities & Taxes	752	0	0	0	0	0
Total	2,666,794	5,913,909	39,313	5,953,222	(1,172,500)	4,780,722
<u>Office of Education</u>						
Personal Services	481,098	949,098	21,768	970,866	3,431,238	4,402,104
Purchase of Services	0	0	0	0	4,673,399	4,673,399
Materials, Supplies & Equip.	0	0	0	0	134,937	134,937
Total	481,098	949,098	21,768	970,866	8,239,574	9,210,440
<u>Office of Homeless Services</u>						
Personal Services	9,669,719	10,635,985	529,489	11,165,474	250,011	11,415,485
Purchase of Services	72,101,011	77,701,846	0	77,701,846	(5,305,841)	72,396,005
Materials, Supplies & Equip.	279,831	344,127	0	344,127	0	344,127
Contrib., Indemnities & Taxes	12,292	32,421	0	32,421	0	32,421
Total	82,062,853	88,714,379	529,489	89,243,868	(5,055,830)	84,188,038
<u>Office of Human Resources</u>						
Personal Services	6,325,180	6,730,282	314,804	7,045,086	385,364	7,430,450
Purchase of Services	7,669,273	3,572,871	350,000	3,922,871	5,230,000	9,152,871
Materials, Supplies & Equip.	38,605	72,903	0	72,903	0	72,903
Total	14,033,058	10,376,056	664,804	11,040,860	5,615,364	16,656,224
<u>Office of Innovation and Technology</u>						
Personal Services	31,154,241	31,895,120	1,524,149	33,419,269	688,456	34,107,725
Purchase of Services	55,162,202	65,947,989	0	65,947,989	7,252,966	73,200,955
Materials, Supplies & Equip.	5,569,892	9,779,123	3,399,733	13,178,856	(2,045,254)	11,133,602
Contrib., Indemnities & Taxes	2,721	0	0	0	0	0
Payments to Other Funds	0	0	606,451	606,451	(606,451)	0
Total	91,889,056	107,622,232	5,530,333	113,152,565	5,289,717	118,442,282
<u>Office of Innovation and Technology-911</u>						
Personal Services	1,449,309	1,728,732	0	1,728,732	180,000	1,908,732
Purchase of Services	11,947,399	18,046,883	0	18,046,883	2,669,973	20,716,856
Materials, Supplies & Equip.	533,972	8,064,399	0	8,064,399	10,934,247	18,998,646
Total	13,930,680	27,840,014	0	27,840,014	13,784,220	41,624,234
<u>Office of the Inspector General</u>						
Personal Services	1,743,544	2,463,188	70,869	2,534,057	0	2,534,057
Purchase of Services	124,681	374,695	0	374,695	0	374,695
Materials, Supplies & Equip.	6,856	8,665	0	8,665	0	8,665
Total	1,875,081	2,846,548	70,869	2,917,417	0	2,917,417
<u>Office of Property Assessment</u>						
Personal Services	13,645,565	16,021,562	794,369	16,815,931	(197,182)	16,618,749
Purchase of Services	1,613,162	1,926,020	0	1,926,020	1,060,000	2,986,020
Materials, Supplies & Equip.	138,679	362,600	0	362,600	0	362,600
Total	15,397,406	18,310,182	794,369	19,104,551	862,818	19,967,369
<u>Office of Public Safety ⁽¹⁾</u>						
Personal Services	0	0	0	0	9,305,263	9,305,263
Purchase of Services	0	0	0	0	57,049,103	57,049,103
Materials, Supplies & Equip.	0	0	0	0	318,880	318,880
Total	0	0	0	0	66,673,246	66,673,246

⁽¹⁾ The budget for Office of Public Safety transferred from MDO - Public Safety.

**General Fund
Obligation History
Fiscal Years 2024 - 2026**

Department / Agency	Fiscal Year 2024 Actual Obligations	Fiscal Year 2025 Adopted Obligations	Increase/ (Decrease)	Fiscal Year 2025 Estimated Obligations	Increase/ (Decrease)	Fiscal Year 2026 Proposed Budget
<u>Office of Sustainability</u>						
Personal Services	1,791,288	1,487,029	291,304	1,778,333	275,000	2,053,333
Purchase of Services	1,475,984	786,984	0	786,984	325,000	1,111,984
Materials, Supplies & Equip.	300	1,000	0	1,000	1,500	2,500
Payments to Other Funds	175,000	175,000	0	175,000	0	175,000
Total	3,442,572	2,450,013	291,304	2,741,317	601,500	3,342,817
<u>Parks and Recreation</u>						
Personal Services	61,046,133	64,409,830	2,644,326	67,054,156	3,024	67,057,180
Purchase of Services	10,490,149	10,888,442	1,876,000	12,764,442	(2,491,000)	10,273,442
Materials, Supplies & Equip.	5,052,538	4,700,038	1,330,000	6,030,038	(1,325,000)	4,705,038
Contrib., Indemnities & Taxes	4,166,096	1,500,000	0	1,500,000	0	1,500,000
Payments to Other Funds	2,500,000	0	3,571,865	3,571,865	(3,571,865)	0
Total	83,254,916	81,498,310	9,422,191	90,920,501	(7,384,841)	83,535,660
<u>Planning and Development</u>						
Personal Services	6,273,932	6,658,034	347,906	7,005,940	1,175,041	8,180,981
Purchase of Services	21,868,375	4,006,463	1,700,000	5,706,463	675,000	6,381,463
Materials, Supplies & Equip.	59,113	116,305	0	116,305	15,000	131,305
Contrib., Indemnities & Taxes	4,527,905	7,000,000	0	7,000,000	(4,000,000)	3,000,000
Total	32,729,325	17,780,802	2,047,906	19,828,708	(2,134,959)	17,693,749
<u>Police</u>						
Personal Services	760,098,007	841,047,186	(28,101,816)	812,945,370	21,994,681	834,940,051
Purchase of Services	13,739,378	19,504,171	239,114	19,743,285	104,824	19,848,109
Materials, Supplies & Equip.	15,156,015	16,884,475	2,535,409	19,419,884	(2,183,675)	17,236,209
Contrib., Indemnities & Taxes	39,070,327	0	0	0	0	0
Payments to Other Funds	45,000,000	0	0	0	0	0
Total	873,063,727	877,435,832	(25,327,293)	852,108,539	19,915,830	872,024,369
<u>Prisons</u>						
Personal Services	122,621,394	172,652,248	841,751	173,493,999	5,908,434	179,402,433
Purchase of Services	120,093,740	119,840,329	7,050,000	126,890,329	(4,328,583)	122,561,746
Materials, Supplies & Equip.	4,803,238	6,768,447	(1,200,000)	5,568,447	11,561	5,580,008
Contrib., Indemnities & Taxes	5,628,785	1,701,757	0	1,701,757	0	1,701,757
Total	253,147,157	300,962,781	6,691,751	307,654,532	1,591,412	309,245,944
<u>Procurement</u>						
Personal Services	3,005,029	3,158,682	165,794	3,324,476	(30,703)	3,293,773
Purchase of Services	3,161,378	3,563,948	0	3,563,948	0	3,563,948
Materials, Supplies & Equip.	4,573	46,868	0	46,868	0	46,868
Total	6,170,980	6,769,498	165,794	6,935,292	(30,703)	6,904,589
<u>Public Health</u>						
Personal Services	66,270,446	69,433,197	3,040,744	72,473,941	(31,017)	72,442,924
Purchase of Services	70,868,260	73,145,734	0	73,145,734	6,552,616	79,698,350
Materials, Supplies & Equip.	5,872,632	8,324,326	335,000	8,659,326	(335,000)	8,324,326
Contrib., Indemnities & Taxes	3,162,553	0	0	0	0	0
Payments to Other Funds	5,935,404	923,404	0	923,404	0	923,404
Total	152,109,295	151,826,661	3,375,744	155,202,405	6,186,599	161,389,004
<u>Public Property</u>						
Personal Services	11,736,108	9,499,821	423,154	9,922,975	42,835	9,965,810
Purchase of Services	50,037,623	48,969,748	0	48,969,748	1,428,619	50,398,367
Materials, Supplies & Equip.	1,824,296	1,354,966	2,750,000	4,104,966	(2,250,000)	1,854,966
Contrib., Indemnities & Taxes	1,093,391	0	0	0	0	0
Payments to Other Funds	33,373,310	28,239,244	1,700,663	29,939,907	10,075,128	40,015,035
Total	98,064,728	88,063,779	4,873,817	92,937,596	9,296,582	102,234,178
<u>Public Property-SEPTA Subsidy</u>						
Purchase of Services	109,567,000	133,291,440	0	133,291,440	1,697,560	134,989,000
Total	109,567,000	133,291,440	0	133,291,440	1,697,560	134,989,000
<u>Public Property-Space Rentals</u>						
Purchase of Services	37,309,097	40,038,929	0	40,038,929	17,697,391	57,736,320
Total	37,309,097	40,038,929	0	40,038,929	17,697,391	57,736,320

**General Fund
Obligation History
Fiscal Years 2024 - 2026**

<u>Department / Agency</u>	Fiscal Year 2024 Actual Obligations	Fiscal Year 2025 Adopted Obligations	Increase/ (Decrease)	Fiscal Year 2025 Estimated Obligations	Increase/ (Decrease)	Fiscal Year 2026 Proposed Budget
<u>Public Property-Utilities</u>						
Purchase of Services	28,534,487	26,276,250	0	26,276,250	7,301,753	33,578,003
Total	28,534,487	26,276,250	0	26,276,250	7,301,753	33,578,003
<u>Records</u>						
Personal Services	3,334,130	3,623,071	186,316	3,809,387	(15,694)	3,793,693
Purchase of Services	736,883	829,122	(125,000)	704,122	125,000	829,122
Materials, Supplies & Equip.	297,399	143,758	0	143,758	0	143,758
Total	4,368,412	4,595,951	61,316	4,657,267	109,306	4,766,573
<u>Register of Wills</u>						
Personal Services	4,353,222	5,200,243	192,044	5,392,287	1,252	5,393,539
Purchase of Services	420,549	421,959	0	421,959	0	421,959
Materials, Supplies & Equip.	146,488	152,596	0	152,596	0	152,596
Contrib., Indemnities & Taxes	125,000	0	0	0	0	0
Total	5,045,259	5,774,798	192,044	5,966,842	1,252	5,968,094
<u>Revenue</u>						
Personal Services	20,884,903	23,701,664	1,176,664	24,878,328	(1,198,483)	23,679,845
Purchase of Services	3,885,769	5,946,686	0	5,946,686	(882,037)	5,064,649
Materials, Supplies & Equip.	944,391	2,349,045	0	2,349,045	(280,000)	2,069,045
Contrib., Indemnities & Taxes	20,802	0	0	0	0	0
Total	25,735,865	31,997,395	1,176,664	33,174,059	(2,360,520)	30,813,539
<u>Sanitation-Disposal</u>						
Purchase of Services	55,899,306	59,589,127	0	59,589,127	3,649,037	63,238,164
Total	55,899,306	59,589,127	0	59,589,127	3,649,037	63,238,164
<u>Sanitation</u>						
Personal Services	84,026,833	96,254,427	4,797,972	101,052,399	6,082,272	107,134,671
Purchase of Services	4,002,932	2,796,616	0	2,796,616	1,025,000	3,821,616
Materials, Supplies & Equip.	50,563,602	8,437,104	0	8,437,104	(2,670,472)	5,766,632
Contrib., Indemnities & Taxes	8,757,927	53,171	0	53,171	0	53,171
Total	147,351,294	107,541,318	4,797,972	112,339,290	4,436,800	116,776,090
<u>Sheriff</u>						
Personal Services	29,119,333	31,732,741	201,007	31,933,748	(383,148)	31,550,600
Purchase of Services	2,760,424	2,647,080	300,000	2,947,080	(300,000)	2,647,080
Materials, Supplies & Equip.	949,663	1,287,133	(300,000)	987,133	300,000	1,287,133
Contrib., Indemnities & Taxes	51,643	0	0	0	0	0
Total	32,881,063	35,666,954	201,007	35,867,961	(383,148)	35,484,813
<u>Sinking Fund Commission (Debt Service)</u>						
Purchase of Services	105,287,151	120,860,169	0	120,860,169	52,416,815	173,276,984
Debt Service	189,137,695	234,667,304	(4,250,000)	230,417,304	1,078,182	231,495,486
Total	294,424,846	355,527,473	(4,250,000)	351,277,473	53,494,997	404,772,470
Total, General Fund	6,134,734,538	6,367,483,000	228,424,038	6,595,907,038	148,666,962	6,744,574,000

City of Philadelphia

**FISCAL 2026 OPERATING BUDGET
As Proposed to the Council - March 2025**

Section V

**APPROPRIATION ORDINANCE
FOR
FISCAL YEAR 2026**

AN ORDINANCE

Adopting the Operating Budget for Fiscal Year 2026.

WHEREAS, The Mayor on March 13, 2025, submitted to Council her operating budget message and her estimate of revenues available for appropriations for Fiscal Year 2026 pursuant to Section 4-101 of the Philadelphia Home Rule Charter; therefore

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. The following financial program is hereby adopted for the Fiscal Year 2026 and appropriations are hereby made from the various operating funds to the various offices, departments, boards and commissions as indicated in the following sections:

SECTION 2. Appropriations in the sum of (6,744,574,000) six billion, seven hundred forty-four million, five hundred seventy-four thousand, dollars are hereby made from the GENERAL FUND, as follows:

2.1 TO THE COUNCIL

Personal Services	\$ 21,268,492
Purchase of Services	3,697,979
Materials, Supplies and Equipment	817,582
Contributions, Indemnities and Taxes	100
Payments to Other Funds	100
Advances and Other Miscellaneous Payments	<u>100</u>
 Total	 \$ 25,784,353

2.2 TO THE DEPARTMENT OF LABOR

Personal Services	\$ 4,309,944
Purchase of Services	497,185
Materials, Supplies and Equipment	<u>21,420</u>
 Total	 \$ 4,828,549

2.3 TO THE MAYOR

Personal Services	\$ 12,962,067
Purchase of Services	1,447,150
Materials, Supplies and Equipment	<u>170,911</u>
 Total	 \$ 14,580,128

2.4 TO THE MAYOR – OFFICE OF INNOVATION AND TECHNOLOGY

Personal Services	\$ 36,016,457
Purchase of Services	93,917,811
Materials, Supplies and Equipment	<u>30,132,248</u>
Total	\$ 160,066,516

2.5 TO THE MAYOR – OFFICE OF COMMUNITY EMPOWERMENT AND OPPORTUNITY

Personal Services	\$ 1,586,367
Purchase of Services	3,178,357
Materials, Supplies and Equipment	<u>15,998</u>
Total	\$ 4,780,722

2.6 TO THE MAYOR – ART MUSEUM SUBSIDY

Contributions, Indemnities and Taxes	\$ <u>2,142,000</u>
Total	\$ 2,142,000

2.7 TO THE MAYOR – MURAL ARTS PROGRAM

Personal Services	\$ 653,245
Purchase of Services	<u>3,054,141</u>
Total	\$ 3,707,386

2.8 TO THE MAYOR – OFFICE OF THE INSPECTOR GENERAL

Personal Services	\$ 2,534,057
Purchase of Services	374,695
Materials, Supplies and Equipment	<u>8,665</u>
Total	\$ 2,917,417

2.9 TO THE MAYOR – OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER

Personal Services	\$ 8,707,869
Purchase of Services	3,646,998
Materials, Supplies and Equipment	<u>79,533</u>
Total	\$ 12,434,400

2.10 TO THE MAYOR – OFFICE OF ARTS CULTURE AND THE CREATIVE ECONOMY

Personal Services	\$ 714,833
Purchase of Services	380,768
Contributions, Indemnities and Taxes	<u>4,300,000</u>
Total	\$ 5,395,601

2.11 TO THE MAYOR – NEIGHBORHOOD COMMUNITY ACTION CENTERS

Personal Services	\$ 2,086,750
Purchase of Services	266,500
Materials, Supplies and Equipment	<u>457,800</u>
Total	\$ 2,811,050

2.12 TO THE MAYOR – OFFICE OF EDUCATION

Personal Services	\$ 4,402,104
Purchase of Services	4,673,399
Materials, Supplies and Equipment	<u>134,937</u>
Total	\$ 9,210,440

2.13 TO THE MANAGING DIRECTOR

Personal Services	\$ 36,526,242
Purchase of Services	66,419,798
Materials, Supplies and Equipment	4,738,302
Payments to Other Funds	<u>350,000</u>
Total	\$ 108,034,342

2.14 TO THE MANAGING DIRECTOR – DEFENDER’S ASSOCIATION

Purchase of Services	\$ <u>67,497,780</u>
Total	\$ 67,497,780

2.15 TO THE DEPARTMENT OF FLEET SERVICES

Personal Services	\$ 22,978,157
Purchase of Services	7,530,287
Materials, Supplies and Equipment	<u>30,991,515</u>

Total \$ 61,499,959

2.16 TO THE DEPARTMENT OF FLEET SERVICES – VEHICLE PURCHASE

Materials, Supplies and Equipment \$ 16,359,245

Total \$ 16,359,245

2.17 TO THE POLICE DEPARTMENT

Personal Services \$ 834,940,051

Purchase of Services 19,848,109

Materials, Supplies and Equipment 17,236,209

Total \$ 872,024,369

2.18 TO THE FIRE DEPARTMENT

Personal Services \$ 392,110,292

Purchase of Services 15,250,034

Materials, Supplies and Equipment 15,783,589

Payments to Other Funds 8,577,920

Total \$ 431,721,835

2.19 TO THE DEPARTMENT OF PUBLIC HEALTH

Personal Services \$ 72,442,924

Purchase of Services 79,698,350

Materials, Supplies and Equipment 8,324,326

Payments to Other Funds 923,404

Total \$ 161,389,004

2.20 TO THE DEPARTMENT OF PUBLIC HEALTH – OFFICE OF BEHAVIORAL
HEALTH AND INTELLECTUAL DISABILITY

Personal Services \$ 3,934,703

Purchase of Services 27,395,405

Materials, Supplies and Equipment 204,000

Total \$ 31,534,108

2.21 TO THE DEPARTMENT OF PARKS AND RECREATION

Personal Services \$ 67,057,180

Purchase of Services 10,273,442
 Materials, Supplies and Equipment 4,705,038
 Contributions, Indemnities and Taxes 1,500,000

Total \$ 83,535,660

2.22 TO THE DEPARTMENT OF PUBLIC PROPERTY

Personal Services \$ 9,965,810
 Purchase of Services 50,398,367
 Materials, Supplies and Equipment 1,854,966
 Payments to Other Funds 40,015,035

Total \$ 102,234,178

2.23 TO THE DEPARTMENT OF PUBLIC PROPERTY – CITY SUBSIDY FOR SEPTA

Purchase of Services \$ 134,989,000

Total \$ 134,989,000

2.24 TO THE DEPARTMENT OF PUBLIC PROPERTY – SPACE RENTALS

Purchase of Services \$ 57,736,320

Total \$ 57,736,320

2.25 TO THE DEPARTMENT OF PUBLIC PROPERTY – UTILITIES

Purchase of Services \$ 33,578,003

Total \$ 33,578,003

2.26 TO THE DEPARTMENT OF HUMAN SERVICES

Personal Services \$ 36,733,759
 Purchase of Services 190,805,956
 Materials, Supplies and Equipment 1,667,233

Total \$ 229,206,948

2.27 TO THE DEPARTMENT OF HUMAN SERVICES – OFFICE OF HOMELESS SERVICES

Personal Services \$ 11,415,485

Purchase of Services	72,396,005
Materials, Supplies and Equipment	344,127
Contributions, Indemnities and Taxes	<u>32,421</u>

Total	\$ 84,188,038
-------------	---------------

2.28 TO THE DEPARTMENT OF PRISONS

Personal Services	\$ 179,402,433
Purchase of Services	122,561,746
Materials, Supplies and Equipment	5,580,008
Contributions, Indemnities and Taxes	<u>1,701,757</u>

Total	\$ 309,245,944
-------------	----------------

2.29 TO THE DEPARTMENT OF LICENSES AND INSPECTIONS

Personal Services	\$ 30,761,407
Purchase of Services	14,188,444
Materials, Supplies and Equipment	<u>1,041,475</u>

Total	\$ 45,991,326
-------------	---------------

2.30 TO THE DEPARTMENT OF LICENSES AND INSPECTIONS – BOARD OF LICENSE AND INSPECTION REVIEW

Personal Services	\$ 176,933
Purchase of Services	<u>10,436</u>

Total	\$ 187,369
-------------	------------

2.31 TO THE DEPARTMENT OF LICENSES AND INSPECTIONS – BOARD OF BUILDING STANDARDS

Personal Services	\$ <u>90,074</u>
-------------------------	------------------

Total	\$ 90,074
-------------	-----------

2.32 TO THE DEPARTMENT OF RECORDS

Personal Services	\$ 3,793,693
Purchase of Services	829,122
Materials, Supplies and Equipment	<u>143,758</u>

Total	\$ 4,766,573
-------------	--------------

2.33 TO THE DIRECTOR OF FINANCE

Personal Services	\$ 19,148,552
Purchase of Services	6,719,101
Materials, Supplies and Equipment	47,024
Contributions, Indemnities and Taxes	21,633,840
Payments to Other Funds	<u>35,765,092</u>
Total	\$ 83,313,609

2.34 TO THE DIRECTOR OF FINANCE – BUDGET STABILIZATION

Payments to Other Funds	\$ <u>58,860,000</u>
Total	\$ 58,860,000

2.35 TO THE DIRECTOR OF FINANCE – COMMUNITY COLLEGE OF PHILADELPHIA

Contributions, Indemnities and Taxes	\$ <u>54,003,181</u>
Total	\$ 54,003,181

2.36 TO THE DIRECTOR OF FINANCE – FRINGE BENEFITS

Personal Services-Employee Benefits	\$ <u>1,745,587,635</u>
Total	\$ 1,745,587,635

2.37 TO THE DIRECTOR OF FINANCE – HERO AWARD

Contributions, Indemnities and Taxes	\$ <u>50,000</u>
Total	\$ 50,000

2.38 TO THE DIRECTOR OF FINANCE – INDEMNITIES

Contributions, Indemnities and Taxes	\$ <u>61,246,000</u>
Total	\$ 61,246,000

2.39 TO THE DIRECTOR OF FINANCE – REGULATION 32 PAYROLL

Personal Services	\$ <u>12,200,000</u>
Total	\$ 12,200,000

2.40 TO THE DIRECTOR OF FINANCE – REFUNDS

Contributions, Indemnities and Taxes \$ 250,000

Total \$ 250,000

2.41 TO THE DIRECTOR OF FINANCE – CONTRIBUTION TO SCHOOL DISTRICT

Contributions, Indemnities and Taxes \$ 284,052,590

Total \$ 284,052,590

2.42 TO THE DIRECTOR OF FINANCE – WITNESS FEES

Purchase of Services \$ 180,094

Total \$ 180,094

2.43 TO THE DEPARTMENT OF REVENUE

Personal Services \$ 23,679,845

Purchase of Services 5,064,649

Materials, Supplies and Equipment 2,069,045

Total \$ 30,813,539

2.44 TO THE DEPARTMENT OF REVENUE – SINKING FUND COMMISSION

Purchase of Services \$ 173,276,984

Debt Service 231,495,486

Total \$ 404,772,470

2.45 TO THE PROCUREMENT DEPARTMENT

Personal Services \$ 3,293,773

Purchase of Services 3,563,948

Materials, Supplies and Equipment 46,868

Total \$ 6,904,589

2.46 TO THE CITY TREASURER

Personal Services \$ 1,966,172

Purchase of Services 3,351,903

Materials, Supplies and Equipment 43,724

Total \$ 5,361,799

2.47 TO THE CITY REPRESENTATIVE

Personal Services \$ 1,529,682
Purchase of Services 1,252,500
Materials, Supplies and Equipment 170,000

Total \$ 2,952,182

2.48 TO THE DIRECTOR OF COMMERCE

Personal Services \$ 7,251,854
Purchase of Services 8,574,913
Materials, Supplies and Equipment 181,654
Contributions, Indemnities and Taxes 505,000

Total \$ 16,513,421

2.49 TO THE DIRECTOR OF COMMERCE – CONVENTION CENTER SUBSIDY

Purchase of Services \$ 15,000,000

Total \$ 15,000,000

2.50 TO THE DIRECTOR OF COMMERCE – ECONOMIC STIMULUS

Purchase of Services \$ 78,465,294

Total \$ 78,465,294

2.51 TO THE LAW DEPARTMENT

Personal Services \$ 22,302,432
Purchase of Services 14,193,145
Materials, Supplies and Equipment 184,676

Total \$ 36,680,253

2.52 TO THE BOARD OF ETHICS

Personal Services \$ 1,367,043
Purchase of Services 52,500
Materials, Supplies and Equipment 7,500

Total \$ 1,427,043

2.53 TO THE OFFICE OF SUSTAINABILITY

Personal Services \$ 2,053,333
Purchase of Services 1,111,984
Materials, Supplies and Equipment 2,500
Payments to Other Funds 175,000

Total \$ 3,342,817

2.54 TO THE BOARD OF TRUSTEES OF THE FREE LIBRARY OF PHILADELPHIA

Personal Services \$ 62,094,315
Purchase of Services 4,224,722
Materials, Supplies and Equipment 8,345,551

Total \$ 74,664,588

2.55 TO THE COMMISSION ON HUMAN RELATIONS

Personal Services \$ 2,825,926
Purchase of Services 66,901
Materials, Supplies and Equipment 28,031

Total \$ 2,920,858

2.56 TO THE CIVIL SERVICE COMMISSION

Personal Services \$ 188,425
Purchase of Services 29,500
Materials, Supplies and Equipment 1,094
Advances and Other Miscellaneous Payments 101,577,000

Total \$ 101,796,019

2.57 TO THE OFFICE OF HUMAN RESOURCES

Personal Services \$ 7,430,450
Purchase of Services 9,152,871
Materials, Supplies and Equipment 72,903

Total \$ 16,656,224

2.58 TO THE OFFICE OF PROPERTY ASSESSMENT

Personal Services \$ 16,618,749
Purchase of Services 2,986,020
Materials, Supplies and Equipment 362,600

Total \$ 19,967,369

2.59 TO THE AUDITING DEPARTMENT

Personal Services \$ 11,007,561
Purchase of Services 708,573
Materials, Supplies and Equipment 40,000

Total \$ 11,756,134

2.60 TO THE BOARD OF REVISION OF TAXES

Personal Services \$ 1,164,218
Purchase of Services 70,681
Materials, Supplies and Equipment 17,727

Total \$ 1,252,626

2.61 TO THE REGISTER OF WILLS

Personal Services \$ 5,393,539
Purchase of Services 421,959
Materials, Supplies and Equipment 152,596

Total \$ 5,968,094

2.62 TO THE DISTRICT ATTORNEY

Personal Services \$ 53,718,003
Purchase of Services 3,842,186
Materials, Supplies and Equipment 832,275

Total \$ 58,392,464

2.63 TO THE SHERIFF

Personal Services \$ 31,550,600
Purchase of Services 2,647,080
Materials, Supplies and Equipment 1,287,133

Total \$ 35,484,813

2.64 TO THE DEPARTMENT OF PLANNING AND DEVELOPMENT

Personal Services	\$ 8,180,981
Purchase of Services	6,381,463
Materials, Supplies and Equipment	131,305
Contributions, Indemnities and Taxes	<u>3,000,000</u>
Total	\$ 17,693,749

2.65 TO THE CITY COMMISSIONERS

Personal Services	\$ 12,190,244
Purchase of Services	13,740,101
Materials, Supplies and Equipment	<u>3,183,733</u>
Total	\$ 29,114,078

2.66 OFFICE OF THE CHIEF PUBLIC SAFETY DIRECTOR

Personal Services	\$ 9,305,263
Purchase of Services	57,049,103
Materials, Supplies and Equipment	<u>318,880</u>
Total	\$ 66,673,246

2.67 CITIZENS POLICE OVERSIGHT COMMISSION

Personal Services	\$ 2,286,030
Purchase of Services	808,002
Materials, Supplies and Equipment	<u>12,000</u>
Total	\$ 3,106,032

2.68 TO THE DEPARTMENT OF SANITATION

Personal Services	\$ 107,134,671
Purchase of Services	67,059,780
Materials, Supplies and Equipment	5,766,632
Contributions, Indemnities and Taxes	<u>53,171</u>
Total	\$ 180,014,254

2.69 TO THE FIRST JUDICIAL DISTRICT OF PENNSYLVANIA

Personal Services	\$ 121,249,647
Purchase of Services	9,075,191

Materials, Supplies and Equipment	<u>2,343,461</u>
Total	\$ 132,668,299

SECTION 3. Appropriations in the sum of one billion one hundred thirty-two million, three hundred fifty thousand (1,132,350,000) dollars are hereby made from the WATER FUND, as follows:

3.1 TO THE MAYOR – OFFICE OF INNOVATION AND TECHNOLOGY

Personal Services	\$ 12,336,806
Purchase of Services	29,733,563
Materials, Supplies and Equipment	<u>2,201,468</u>
Total	\$ 44,271,837

3.2 TO THE MANAGING DIRECTOR

Personal Services	\$ <u>138,550</u>
Total	\$ 138,550

3.3 TO THE DEPARTMENT OF FLEET SERVICES

Personal Services	\$ 3,886,916
Purchase of Services	1,489,000
Materials, Supplies and Equipment	<u>4,894,553</u>
Total	\$ 10,270,469

3.4 TO THE DEPARTMENT OF PUBLIC PROPERTY

Purchase of Services	\$ <u>5,494,744</u>
Total	\$ 5,494,744

3.5 TO THE WATER DEPARTMENT

Personal Services	\$ 186,452,611
Purchase of Services	250,338,627
Materials, Supplies and Equipment	98,699,969
Contributions, Indemnities and Taxes	510,000
Payments to Other Funds	<u>71,500,000</u>
Total	\$ 607,501,207

3.6 TO THE DIRECTOR OF FINANCE – FRINGE BENEFITS

Personal Services-Employee Benefits \$ 158,554,641

Total \$ 158,554,641

3.7 TO THE DIRECTOR OF FINANCE – INDEMNITIES

Contributions, Indemnities and Taxes \$ 6,500,000

Total \$ 6,500,000

3.8 TO THE DEPARTMENT OF REVENUE

Personal Services \$ 13,488,370

Purchase of Services 4,555,000

Materials, Supplies and Equipment 1,901,000

Total \$ 19,944,370

3.9 TO THE DEPARTMENT OF REVENUE – SINKING FUND COMMISSION

Debt Service \$ 271,043,908

Total \$ 271,043,908

3.10 TO THE PROCUREMENT DEPARTMENT

Personal Services \$ 115,569

Total \$ 115,569

3.11 TO THE CITY TREASURER

Purchase of Services \$ 2,650,000

Total \$ 2,650,000

3.12 TO THE LAW DEPARTMENT

Personal Services \$ 3,891,589

Purchase of Services 800,000

Materials, Supplies and Equipment 51,050

Total \$ 4,742,639

3.13 TO THE OFFICE OF SUSTAINABILITY

Personal Services	\$ 135,874
Purchase of Services	<u>47,000</u>
Total	\$ 182,874

3.14 TO THE WATER DEPARTMENT – PHILADELPHIA WATER, SEWER, AND STORMWATER RATE BOARD

Personal Services	\$ 193,492
Purchase of Services	<u>745,700</u>
Total	\$ 939,192

SECTION 4. Appropriations in the sum of thirty-two million, nine hundred ninety-four thousand (32,994,000) dollars are hereby made from the WATER RESIDUAL FUND, as follows:

4.1 TO THE WATER DEPARTMENT

Purchase of Services	\$ 8,000,000
Materials, Supplies and Equipment	8,000,000
Payments to Other Funds	<u>16,994,000</u>
Total	\$ 32,994,000

SECTION 5. Appropriations in the sum of twelve million, thirty-one thousand (12,031,000) dollars are hereby made from the COUNTY LIQUID FUELS TAX FUND, as follows:

5.1 TO THE DEPARTMENT OF STREETS

Personal Services	\$ 3,292,000
Purchase of Services	8,320,330
Materials, Supplies and Equipment	400,000
Payments to Other Funds	<u>18,670</u>
Total	\$ 12,031,000

SECTION 6. Appropriations in the sum of forty million six hundred eighty-one thousand (40,681,000) dollars are hereby made from the SPECIAL GASOLINE TAX FUND, as follows:

6.1 TO THE DEPARTMENT OF STREETS

Personal Services	\$ 8,331,795
Purchase of Services	16,681,717
Materials, Supplies and Equipment	11,675,000

Payments to Other Funds	<u>20,000</u>
Total	\$ 36,708,512

6.2 TO THE DEPARTMENT OF SANITATION

Purchase of Services	\$ 2,962,488
Payments to Other Funds	<u>10,000</u>
Total	\$ 2,972,488

6.3 TO THE DIRECTOR OF FINANCE – FRINGE BENEFITS

Personal Services-Employee Benefits	\$ <u>1,000,000</u>
Total	\$ 1,000,000

SECTION 7. Appropriations in the sum of one billion, five hundred twenty-five million, eight hundred ten thousand (1,525,810,000) dollars are hereby made from the HEALTHCHOICES BEHAVIORAL HEALTH REVENUE FUND, as follows:

7.1 TO THE DEPARTMENT OF PUBLIC HEALTH – OFFICE OF BEHAVIORAL HEALTH AND INTELLECTUAL DISABILITY

Personal Services	\$ 502,071
Personal Services-Employee Benefits	176,816
Purchase of Services	1,525,031,113
Payments to Other Funds	<u>100,000</u>
Total	\$ 1,525,810,000

SECTION 8. Appropriations in the sum of ninety-seven million two hundred thousand (97,200,000) dollars are hereby made from the HOTEL ROOM RENTAL TAX FUND, as follows:

8.1 TO THE DIRECTOR OF COMMERCE

Contributions, Indemnities and Taxes	\$ <u>97,200,000</u>
Total	\$ 97,200,000

SECTION 9. Appropriations in the sum of three billion, one hundred fifty-one million, seven hundred twenty-seven thousand (3,151,727,000) dollars are hereby made from the GRANTS REVENUE FUND, as follows:

9.1 TO THE COUNCIL – VETERANS ADVISORY COMMISSION

Personal Services	\$ 100,000
Purchase of Services	75,000
Materials, Supplies and Equipment	30,100
Contributions, Indemnities and Taxes	100
Payments to Other Funds	<u>100</u>
 Total	 \$ 205,300

9.2 TO THE MAYOR – OFFICE OF INNOVATION AND TECHNOLOGY

Personal Services	\$ 496,873
Purchase of Services	5,267,559
Materials, Supplies and Equipment	888,649
Payments to Other Funds	<u>60,972,220</u>
 Total	 \$ 67,625,301

9.3 TO THE MAYOR – OFFICE OF COMMUNITY EMPOWERMENT AND OPPORTUNITY

Personal Services	\$ 5,762,793
Personal Services-Employee Benefits	1,444,240
Purchase of Services	31,744,411
Materials, Supplies and Equipment	<u>93,685</u>
 Total	 \$ 39,045,129

9.4 TO THE MAYOR – OFFICE OF ARTS CULTURE AND THE CREATIVE ECONOMY

Purchase of Services	\$ <u>50,000</u>
 Total	 \$ 50,000

9.5 TO THE MAYOR – OFFICE OF EDUCATION

Personal Services	\$ 2,103,228
Personal Services-Employee Benefits	455,000
Purchase of Services	564,063
Materials, Supplies and Equipment	<u>169,450</u>
 Total	 \$ 3,291,741

9.6 TO THE MANAGING DIRECTOR

Personal Services	\$ 4,197,983
Purchase of Services	44,470,872
Materials, Supplies and Equipment	<u>250,000</u>

Total	\$ 48,918,855
-------------	---------------

9.7 TO THE POLICE DEPARTMENT

Personal Services	\$ 18,420,846
Personal Services-Employee Benefits	2,210,698
Purchase of Services	9,502,700
Materials, Supplies and Equipment	<u>18,526,131</u>

Total	\$ 48,660,375
-------------	---------------

9.8 TO THE DEPARTMENT OF STREETS

Personal Services	\$ 307,600
Purchase of Services	<u>81,979,000</u>

Total	\$ 82,286,600
-------------	---------------

9.9 TO THE FIRE DEPARTMENT

Personal Services	\$ 16,162,590
Personal Services-Employee Benefits	2,636,559
Purchase of Services	4,640,917
Materials, Supplies and Equipment	<u>5,836,113</u>

Total	\$ 29,276,179
-------------	---------------

9.10 TO THE DEPARTMENT OF PUBLIC HEALTH

Personal Services	\$ 22,687,387
Personal Services-Employee Benefits	7,046,425
Purchase of Services	262,749,340
Materials, Supplies and Equipment	27,017,070
Payments to Other Funds	<u>1,326,967</u>

Total	\$ 320,827,189
-------------	----------------

9.11 TO THE DEPARTMENT OF PUBLIC HEALTH – OFFICE OF BEHAVIORAL HEALTH AND INTELLECTUAL DISABILITY

Personal Services	\$ 26,453,725
Personal Services-Employee Benefits	12,533,888

Purchase of Services	269,634,057
Materials, Supplies and Equipment	475,000
Payments to Other Funds	<u>131,365</u>

Total	\$ 309,228,035
-------------	----------------

9.12 TO THE DEPARTMENT OF PARKS AND RECREATION

Personal Services	\$ 2,550,424
Personal Services-Employee Benefits	84,500
Purchase of Services	8,796,781
Materials, Supplies and Equipment	<u>7,294,463</u>

Total	\$ 18,726,168
-------------	---------------

9.13 TO THE DEPARTMENT OF HUMAN SERVICES

Personal Services	\$ 95,891,046
Personal Services-Employee Benefits	67,825,957
Purchase of Services	569,638,163
Materials, Supplies and Equipment	4,089,642
Payments to Other Funds	<u>8,000,000</u>

Total	\$ 745,444,808
-------------	----------------

9.14 TO THE DEPARTMENT OF HUMAN SERVICES – OFFICE OF HOMELESS SERVICES

Personal Services	\$ 3,338,972
Purchase of Services	40,812,190
Materials, Supplies and Equipment	<u>350,000</u>

Total	\$ 44,501,162
-------------	---------------

9.15 TO THE DIRECTOR OF FINANCE

Personal Services	\$ 450,000
Purchase of Services	29,500,000
Materials, Supplies and Equipment	<u>50,000</u>

Total	\$ 30,000,000
-------------	---------------

9.16 TO THE DIRECTOR OF FINANCE – PROVISION FOR OTHER GRANTS

Advances and Other Miscellaneous Payment.....	\$ <u>1,000,000,292</u>
---	-------------------------

Total \$ 1,000,000,292

9.17 TO THE DEPARTMENT OF REVENUE

Purchase of Services \$ 19,650,000

Total \$ 19,650,000

9.18 TO THE DIRECTOR OF COMMERCE

Purchase of Services \$ 12,500,000

Total \$ 12,500,000

9.19 TO THE OFFICE OF SUSTAINABILITY

Personal Services \$ 467,112

Purchase of Services 2,000,000

Total \$ 2,467,112

9.20 TO THE BOARD OF TRUSTEES OF THE FREE LIBRARY OF PHILADELPHIA

Personal Services \$ 1,894,856

Purchase of Services 2,957,944

Materials, Supplies and Equipment 7,376,391

Total \$ 12,229,191

9.21 TO THE AUDITING DEPARTMENT

Purchase of Services \$ 300,000

Total \$ 300,000

9.22 TO THE REGISTER OF WILLS

Purchase of Services \$ 850,000

Total \$ 850,000

9.23 TO THE DISTRICT ATTORNEY

Personal Services \$ 12,163,285

Purchase of Services 7,735,077

Materials, Supplies and Equipment 769,000

Total \$ 20,667,362

9.24 TO THE DEPARTMENT OF PLANNING AND DEVELOPMENT

Personal Services \$ 90,000
Purchase of Services 211,033,938

Total \$ 211,123,938

9.25 TO THE CITY COMMISSIONERS

Personal Services \$ 350,000
Purchase of Services 6,715,000
Materials, Supplies and Equipment 1,650,000

Total \$ 8,715,000

9.26 TO THE OFFICE OF PUBLIC SAFETY

Personal Services \$ 711,500
Purchase of Services 11,566,032

Total \$ 12,277,532

9.27 TO THE DEPARTMENT OF SANITATION

Personal Services \$ 54,500
Purchase of Services 6,758,899
Materials, Supplies and Equipment 1,823,000

Total \$ 8,636,399

9.28 TO THE FIRST JUDICIAL DISTRICT OF PENNSYLVANIA

Personal Services \$ 29,441,723
Personal Services-Employee Benefits 14,635,453
Purchase of Services 4,675,624
Materials, Supplies and Equipment 3,343,050
Payments to Other Funds 2,127,482

Total \$ 54,223,332

SECTION 10. Appropriations in the sum of five hundred sixty-four million, sixty-two thousand (564,062,000) dollars are hereby made from the AVIATION FUND, as follows:

10.1 TO THE MAYOR – OFFICE OF INNOVATION AND TECHNOLOGY

Personal Services	\$ 2,892,539
Purchase of Services	1,774,231
Materials, Supplies and Equipment	<u>19,968</u>
Total	\$ 4,686,738

10.2 TO THE DEPARTMENT OF FLEET SERVICES

Personal Services	\$ 1,809,605
Purchase of Services	592,400
Materials, Supplies and Equipment	<u>1,660,380</u>
Total	\$ 4,062,385

10.3 TO THE DEPARTMENT OF FLEET SERVICES –VEHICLE PURCHASE

Materials, Supplies and Equipment	\$ <u>3,000,000</u>
Total	\$ 3,000,000

10.4 TO THE POLICE DEPARTMENT

Personal Services	\$ 21,025,008
Purchase of Services	115,200
Materials, Supplies and Equipment	<u>99,200</u>
Total	\$ 21,239,408

10.5 TO THE FIRE DEPARTMENT

Personal Services	\$ 11,509,196
Purchase of Services	20,000
Materials, Supplies and Equipment	132,500
Payments to Other Funds	<u>19,000</u>
Total	\$ 11,680,696

10.6 TO THE DEPARTMENT OF PUBLIC PROPERTY – UTILITIES

Purchase of Services	\$ <u>18,300,000</u>
Total	\$ 18,300,000

10.7 TO THE DIRECTOR OF FINANCE

Purchase of Services \$ 5,000,000

Total \$ 5,000,000

10.8 TO THE DIRECTOR OF FINANCE – FRINGE BENEFITS

Personal Services-Employee Benefits \$ 61,843,730

Total \$ 61,843,730

10.9 TO THE DIRECTOR OF FINANCE – INDEMNITIES

Contributions, Indemnities and Taxes \$ 2,512,000

Total \$ 2,512,000

10.10 TO THE DEPARTMENT OF REVENUE – SINKING FUND COMMISSION

Debt Service \$ 145,590,623

Total \$ 145,590,623

10.11 TO THE DEPARTMENT OF AVIATION

Personal Services \$ 69,200,000

Purchase of Services 156,229,000

Materials, Supplies and Equipment 12,800,000

Contributions, Indemnities and Taxes 7,800,000

Payments to Other Funds 38,000,000

Total \$ 284,029,000

10.12 TO THE LAW DEPARTMENT

Personal Services \$ 2,006,547

Total \$ 2,006,547

10.13 TO THE OFFICE OF SUSTAINABILITY

Personal Services \$ 80,873

Purchase of Services 30,000

Total \$ 110,873

SECTION 11. Appropriations in the sum of ninety-nine million, seven hundred fifty-two thousand (99,752,000) dollars are hereby made from the COMMUNITY DEVELOPMENT FUND, as follows:

11.1 TO THE DEPARTMENT OF PLANNING AND DEVELOPMENT

Personal Services	\$ 6,260,114
Purchase of Services	45,065,601
Materials, Supplies and Equipment	214,000
Payments to Other Funds	<u>25,000</u>
Total	\$ 51,564,715

11.2 TO THE DEPARTMENT OF LICENSES AND INSPECTIONS

Personal Services	\$ <u>490,303</u>
Total	\$ 490,303

11.3 TO THE DIRECTOR OF FINANCE-FRINGE BENEFITS

Personal Services-Employee Benefits	\$ <u>7,096,680</u>
Total	\$ 7,096,680

11.4 TO THE DIRECTOR OF FINANCE – COMMUNITY DEVELOPMENT BLOCK GRANT – TO BE ALLOCATED

Advances and Other Miscellaneous Payment.....	\$ <u>20,000,000</u>
Total	\$ 20,000,000

11.5 TO THE DIRECTOR OF COMMERCE

Personal Services	\$ 2,176,729
Purchase of Services	18,178,000
Materials, Supplies and Equipment	<u>50,000</u>
Total	\$ 20,404,729

11.6 TO THE LAW DEPARTMENT

Personal Services	\$ <u>195,573</u>
Total	\$ 195,573

SECTION 12. Appropriations in the sum of seven million (7,000,000) dollars are hereby made from the CAR RENTAL TAX FUND, as follows:

12.1 TO THE DEPARTMENT OF REVENUE – SINKING FUND COMMISSION

Purchase of Services	\$ <u>7,000,000</u>
Total	\$ 7,000,000

SECTION 13. There is hereby authorized fifteen million, nine hundred thirty-two thousand (15,932,000) dollars to be paid from the MUNICIPAL PENSION FUND, the recurring costs of administering the functional activities of the Board of Pensions and Retirement. The Director of Finance is authorized to transfer these costs to the appropriate funds based on the appropriate allocation plan, as he/she shall determine:

13.1 TO THE BOARD OF PENSIONS AND RETIREMENT

Personal Services	\$ 5,574,002
Personal Services-Employee Benefits	6,748,848
Purchase of Services	3,405,150
Materials, Supplies and Equipment	74,000
Payments to Other Funds	<u>130,000</u>
Total	\$ 15,932,000

SECTION 14. Appropriations in the sum of seventy-two million sixty-two thousand (72,062,000) dollars are hereby made from the HOUSING TRUST FUND, as follows:

14.1 TO THE DEPARTMENT OF PLANNING AND DEVELOPMENT

Personal Services	\$ 4,535,197
Personal Services-Employee Benefits	2,166,117
Purchase of Services	56,946,652
Materials, Supplies and Equipment	<u>150,000</u>
Total	\$ 63,797,966

14.2 TO THE DEPARTMENT OF REVENUE – SINKING FUND COMMISSION

Purchase of Services	\$ <u>8,264,034</u>
Total	\$ 8,264,034

SECTION 15. Appropriations in the sum of two hundred fifty-eight million, seventy-two thousand (258,072,000) dollars are hereby made from the ACUTE CARE HOSPITAL FUND, as follows:

15.1 TO THE DEPARTMENT OF PUBLIC HEALTH

Personal Services	\$ 9,990,215
Purchase of Services	7,100,291
Materials, Supplies and Equipment	1,075,500
Payments to Other Funds	<u>4,500,000</u>
 Total	 \$ 22,666,006

15.2 TO THE DEPARTMENT OF PUBLIC HEALTH – STATE PAYMENT

Purchase of Services	\$ <u>235,000,000</u>
 Total	 \$ 235,000,000

15.3 TO THE DIRECTOR OF FINANCE

Personal Services	\$ <u>75,000</u>
 Total	 \$ 75,000

15.4 TO THE DIRECTOR OF FINANCE – FRINGE BENEFITS

Personal Services-Employee Benefits	\$ <u>285,994</u>
 Total	 \$ 285,994

15.5 TO THE DEPARTMENT OF REVENUE

Personal Services	\$ 30,000
Materials, Supplies and Equipment	<u>15,000</u>
 Total	 \$ 45,000

SECTION 16. Appropriations in the sum of one hundred (100) dollars are hereby made from the BUDGET STABILIZATION FUND, as follows:

16.1 TO THE DIRECTOR OF FINANCE – BUDGET STABILIZATION

Payments to Other Funds	\$ <u>100</u>
 Total	 \$ 100

SECTION 17. Appropriations in the sum of one million (1,000,000) dollars are hereby made from the PHILADELPHIA COUNTY DEMOLITION FUND, as follows:

17.1 TO THE DEPARTMENT OF LICENSES AND INSPECTIONS

Purchase of Services	\$ <u>1,000,000</u>
Total	\$ 1,000,000

SECTION 18. Appropriations in the sum of one hundred forty-three million nine hundred seven thousand (143,907,000) dollars are hereby made from the TRANSPORTATION FUND, as follows:

18.1 TO THE DEPARTMENT OF STREETS

Personal Services	\$ 53,820,181
Purchase of Services	13,990,739
Materials, Supplies and Equipment	11,339,555
Payments to Other Funds	<u>478,843</u>
Total	\$ 79,629,318

18.2 TO THE DIRECTOR OF FINANCE – FRINGE BENEFITS

Personal Services-Employee Benefits	\$ <u>48,897,682</u>
Total	\$ 48,897,682

18.3 TO THE DIRECTOR OF FINANCE – INDEMNITIES

Contributions, Indemnities and Taxes	\$ <u>15,000,000</u>
Total	\$ 15,000,000

18.4 TO THE CIVIL SERVICE COMMISSION

Advances and Other Miscellaneous Payments	\$ <u>380,000</u>
Total	\$ 380,000

SECTION 19. General Provisions

(1) The sums herein appropriated under Items 2.38, 3.7, 10.9 and 18.3 “To the Director of Finance-Indemnities” shall be used for the purpose of settling claims against the City. Payments therefore shall be made by the Director of Finance only upon the authorization of the City Solicitor or his/her designated representative for this purpose.

(2) If any function is transferred from one office, department, board or commission to another office, department, board or commission, the Director of Finance may not, without Council approval by ordinance, transfer to the successor office, department, board or commission those portions of the appropriations which appertain to the function transferred.

(3) Whenever, pursuant to the provisions of Section 8-401 of the Philadelphia Home Rule Charter, employees of any office, department, board or commission are used by another office, department, board or commission, the compensation of such employees for the period of such use may, at the discretion of the Director of Finance, be charged against the applicable appropriations to the using office, department, board or commission. The Director of Finance shall notify the President of Council, the Chief Clerk of Council and the Chair of the Appropriations Committee at least two (2) days prior to making any such charge against appropriations.

(4) In respect to any grant received by the City under Sections 5, 6, 7 or 9 of this Ordinance, The Director of Finance may, upon written authorization by the grantor transfer non-City funds between and among classes. The authorizations for such transfers shall be transmitted by The Director of Finance to the Clerk of Council within two (2) working days of any such transfer, along with a statement explaining the reason for such transfer. Transfers between and among departments respecting grants of two hundred fifty thousand (250,000) dollars or greater shall not be made except with the prior approval of the Council by resolution or ordinance. Approval shall not be granted to any such transfer request submitted to Council unless it is accompanied by a copy of the grant proposal (and, if received, the grant award) which has caused the transfer request to be made. Transfers between and among departments respecting grants of less than two hundred fifty thousand (250,000) dollars shall be made upon written authorization of the Director of Finance; provided however, that such authorization, along with a full description of the grant affected is transmitted to the President of Council at least two (2) days before the effective date of such authorization.

In respect to funds from the Department of Housing and Urban Development's Community Development Block Grant (CDBG) appropriated under Section 11 of this Ordinance, the limitations set forth in the provisions of Chapter 21-1100 of The Philadelphia Code shall govern any transfer of CDBG funds between and among classes, departments and elements (grants).

(5) In respect to the appropriation made in Item 11.4 of this Ordinance "To the Director of Finance-Community Development Block Grant-To be Allocated", the sums shall not be construed as being available for commitment prior to the adoption of any ordinance appropriating moneys to be made available by the Department of Housing and Urban Development for the Fiscal Year 2026.

(6) The Director of Finance may make adjustments for obligations incurred in Fiscal Year 2025 and prior years. These may be made out of the appropriations therefore to the respective offices, departments, boards, commissions and agencies for Fiscal Year 2026. Within one week of taking any action authorized by this subsection (6), the Director of Finance shall provide written notice to the President and all members of the Council, with a copy to the Chief Clerk of Council, detailing such action.

(7) Except as otherwise provided by this Ordinance, special funds heretofore established pursuant to ordinance or statute, shall continue to be utilized in Fiscal Year 2026 for the purposes

and in the manner prescribed by such ordinance or statutes to the extent that they are consistent with the provisions of the Philadelphia Home Rule Charter.

When under the Philadelphia Home Rule Charter an appropriation is a prerequisite to payments of money from such special funds, this paragraph should be construed as an appropriation of the full receipts of such funds for the purpose heretofore authorized by such ordinance or statutes, except that this paragraph shall not be construed as an appropriation of any funds contained in the Housing Trust Fund created under Chapter 21-1600 of The Philadelphia Code, and expenditures from the Housing Trust Fund shall be made only pursuant to appropriations made in Section 14 of this ordinance. The provisions in the prior sentence relating to the Housing Trust Fund are not severable from the remainder of that sentence or from any of the other provisions of this subsection (7), but are essentially and inseparably connected with those provisions, it being Council's intent that no portion of this subsection (7) would have been enacted if it did not also contain the provisions relating to the Housing Trust Fund.

The Director of Finance is authorized and directed to impound the balance of any special fund with respect to which he/she finds that the purposes for which the fund is being expended were intended by ordinance or law to be funded by an appropriation made in other Sections of this Ordinance.

(8) The City Treasurer is authorized and directed to make temporary advances in such amounts as the Director of Finance shall specify between any of the operating funds receiving appropriations in this Ordinance or between any operating fund and the Capital Projects Fund, and the Industrial and Commercial Development Fund, in anticipation of the collection of revenues or other receipts which are estimated to be receivable during the Fiscal Year 2026. Such advances shall bear interest at such rates as the City Treasurer, upon approval of the Director of Finance, shall determine.

(9) The amounts herein appropriated for Purchase of Services; Materials, Supplies and Equipment; Contributions, Indemnities and Taxes; and Debt Service shall be deemed to be available for encumbrance upon the effective date of this Ordinance, to the extent necessary to facilitate the operations of the various offices, departments, boards and commissions for Fiscal Year 2026; provided, that no service shall be rendered prior to July 1, 2025 and no materials, supplies or equipment acquired shall be used in Fiscal Year 2024 except to the extent required to prepare for Fiscal Year 2026.

Such portions of the appropriations herein made for debt service to the Sinking Fund Commission may be paid over to the City's fiscal agent prior to July 1, 2025 as in the judgment of the Director of Finance is necessary to meet interest and principal on the debt of the City due on July 1, 2025.

(10) The Director of Finance is authorized to charge or credit fund balances available for appropriations as of June 30, 2025, to record properly actual charges for Interfund Services for the Fiscal Year 2025.

(11) The Director of Finance is authorized to charge to fund balance payment of any obligation properly incurred in Fiscal Year 2025 or in any prior year, provided that at the time such

obligation was incurred an appropriation was available against which it could have been charged, but that such appropriation shall have ceased to exist due to merger into surplus. It is further provided that the payment of any such obligation be in the same manner and subject to the same controls as would have been followed had the obligation been paid in a timely manner. Within one week of taking any action authorized by this subsection (11), the Director of Finance shall provide written notice to the President and all members of Council, with a copy to the Chief Clerk of Council, detailing such action.

(12) Provided that the appropriation contained in Sections 7, 9 and 11 of this Ordinance shall be made available for encumbrances and/or expenditure only when the Director of Finance has certified that he/she has been responsibly advised that funds necessary to finance such appropriation or portion thereof have been received or are to be forthcoming from another government or from a nongovernmental source.

In such event the Director of Finance is authorized to accept the award for the City and to provide for the appropriation as may be required to execute the program covered by the award.

(13) The Director of Finance is authorized and directed to restore any deficiency in any Sinking Fund Reserve established pursuant to a revenue bond general ordinance, when such deficiency results from a decline in the market value of its investments, by charging the amount of the deficiency against available loan balances, or in the absence of available loan balances, against the appropriate operating fund balance. Within one week of taking any action authorized by this subsection (13), the Director of Finance shall provide written notice to the President and all members of Council, with a copy to the Chief Clerk of Council, detailing such action.

(14) None of the appropriations herein provided in Section 11 shall be encumbered against or expended out of the fifty-first (51st) entitlement grant prior to the formal award thereof: Provided, that pending the receipt of all or a portion of the aforesaid grant award the Director of Finance is authorized to finance the appropriations herein provided from balances of prior entitlement grants awards. The authorization for such financing shall be transmitted by the Director of Finance to the Clerk of Council within two (2) working days of any such authorizations.

(15) In respect to the authorization amounts as set forth in Section 13 for purposes of operating the Board of Pensions and Retirement, the Director of Finance may increase each class amount by an amount not to exceed fifteen percent (15%) of the total budget for the fund for Fiscal Year 2026. The authorization for such increases shall be transmitted by the Director of Finance to the Clerk of Council within two (2) working days of any such increases.

(16) The appropriation contained in Section 9.24 of this ordinance shall only be made available for obligation upon certification by the Director of Finance that Community Development Block Grant unexpended funds are available for Interim and Construction Assistance and that the amounts to be made available are guaranteed by an irrevocable Letter of Credit or similar security. At such time the Director of Finance may authorize amounts to be provided from his/her appropriation, which amounts shall be financed by Community Development Block Grant revenues. Amounts which are repaid shall be credited as program income to finance Community Development Fund activities.

The Director of Finance and the Director of Planning and Development, in accordance with the regulations of the Department of Housing and Urban Development (HUD), are authorized and directed to draw funds in a single lump sum from HUD's Community Development Block Grant (CDBG) to the City of Philadelphia for the appropriation contained in Section 11.1 of this Ordinance to establish a rehabilitation fund in one or more private institutions for the purpose of financing the rehabilitation of privately owned properties as part of the City's CDBG program. Funds drawn down from HUD, pursuant to this authorization, may be deposited in any private financial institution as defined by the applicable HUD regulations notwithstanding the limitations on the placement of City deposits set forth in Chapter 19-200 of The Philadelphia Code.

(17) The Director of Finance, with the concurrence of the U. S. Department of Housing and Urban Development (HUD), shall as of June 30 of the fiscal period preceding the start of this Operating Budget Ordinance, transfer all unobligated encumbrances and other available balances from the oldest Community Development Program Year not previously closed out to the next oldest Program Year as of July 1. Further, any questioned cost items from the closed out Program Year which are determined by HUD to be ineligible costs shall be transferred to the oldest open Program Year after such costs are removed. Program regulations governing such transferred funds shall be determined by HUD. The Director of Finance shall notify the Clerk of Council periodically concerning Program Year close outs and transfers.

(18) The Director of Finance is hereby authorized, at his/her discretion, to transfer the amount of the authorization and/or the obligations in respect to indemnities, advertising, insurance, telephone, postage, rental, leases, vehicle purchases, utilities, employer's share of fringe benefits and data processing services from the appropriations herein made to the appropriate offices, departments, boards, commissions or other agencies of the City.

(19) The appropriation set forth at line item 2.34 shall constitute the appropriation provided for by Section 2-300(7) of the Home Rule Charter. The Director of Finance shall make the payment authorized by said appropriation, as required by Section 6-110(a) of the Home Rule Charter.