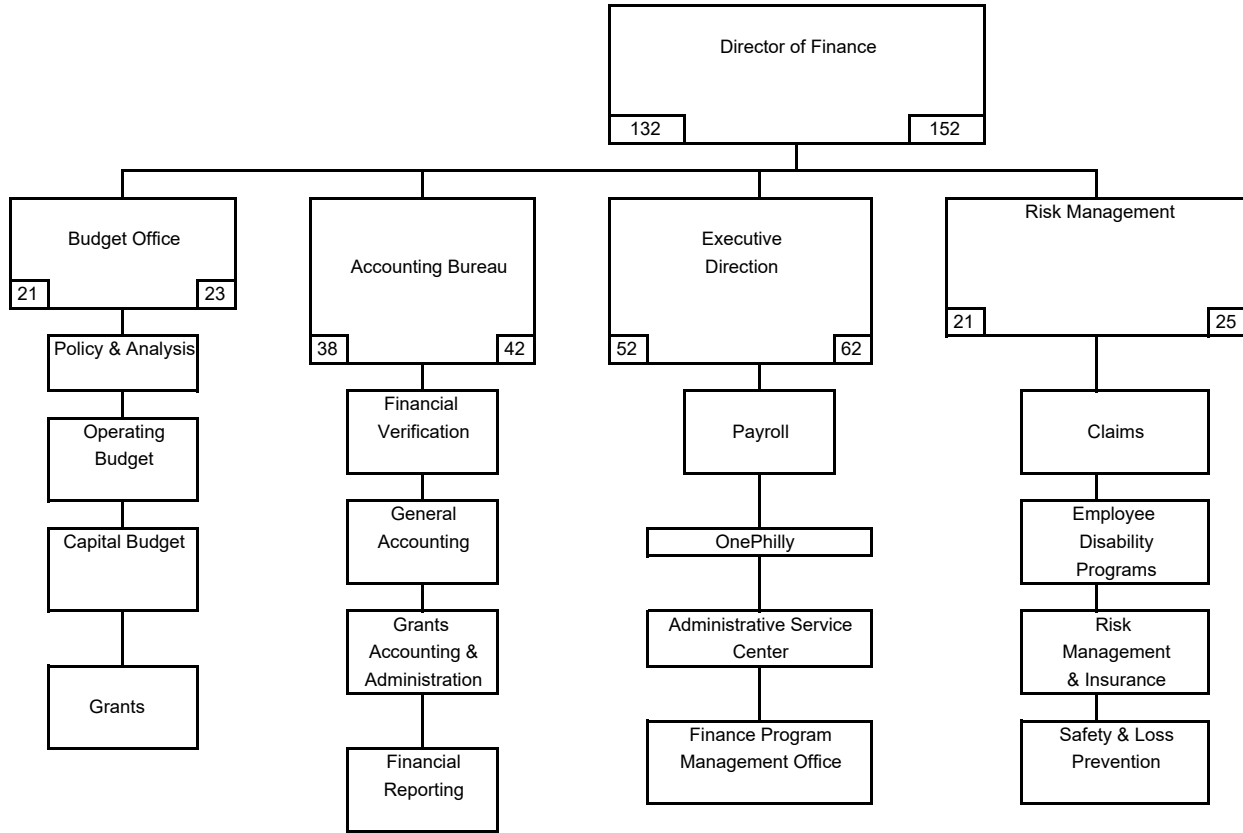


**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

ORGANIZATION CHART (ALL FUNDS) BY PROGRAM

Department: Office of the Director of Finance No. 35



FY27 PROPOSED BUDGET	
ORGANIZATION	
132	152
FY26 FILLED	FY27 BUDGETED
POS. 11/25	POSITIONS

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

DEPARTMENTAL SUMMARY BY FUND

Department								No.
Office of the Director of Finance								35
No. (1)	Fund (2)	Class (3)	Description (4)	Fiscal 2025 Actual Obligations (5)	Fiscal 2026 Original Appropriation (6)	Fiscal 2026 Estimated Obligations (7)	Fiscal 2027 Proposed Budget (8)	Increase or (Decrease) (9)
01	GENERAL	100	Employee Compensation					
		a)	Personal Services	25,660,396	31,348,552	28,710,270	25,315,813	(3,394,457)
		b)	Employee Benefits	1,625,686,168	1,745,587,635	1,722,866,127	1,821,169,058	98,302,931
		200	Purchase of Services	2,435,091	6,979,195	6,979,195	6,030,714	(948,481)
		300	Materials and Supplies	23,889	25,908	25,908	545,908	520,000
		400	Equipment	21,865	21,116	21,116	21,116	
		500	Contributions, etc.	370,653,007	453,448,374	453,448,374	416,592,192	(36,856,182)
		800	Payments to Other Funds	92,606,926	95,072,092	150,072,092	89,652,215	(60,419,877)
		900	Advances & Other Misc			91,000,000	100	(90,999,900)
			Total		2,117,087,342	2,332,482,872	2,453,123,082	2,359,327,116
02	WATER	100	Employee Compensation					
		a)	Personal Services					
		b)	Employee Benefits	144,039,751	158,554,641	157,681,611	159,665,962	1,984,351
		200	Purchase of Services					
		300	Materials and Supplies					
		400	Equipment					
		500	Contributions, etc.		6,500,000	6,500,000	7,000,000	500,000
	800	Payments to Other Funds						
		Total		144,039,751	165,054,641	164,181,611	166,665,962	2,484,351
05	SPECIAL GASOLINE TAX	100	Employee Compensation					
		a)	Personal Services					
		b)	Employee Benefits	1,000,000	1,000,000	1,000,000	1,000,000	
		200	Purchase of Services					
		300	Materials and Supplies					
		400	Equipment					
		500	Contributions, etc.					
	800	Payments to Other Funds						
		Total		1,000,000	1,000,000	1,000,000	1,000,000	
08	GRANTS REVENUE	100	Employee Compensation					
		a)	Personal Services	306,345	450,000	450,000	475,000	25,000
		b)	Employee Benefits					
		200	Purchase of Services	13,569,776	19,254,624	19,254,624	19,254,624	
		300	Materials and Supplies		50,000	50,000	50,000	
		400	Equipment	117,361	2,639	2,639	2,639	
		500	Contributions, etc.					
		800	Payments to Other Funds	419,472,683				
		900	Advances and Misc. Payments		1,000,000,292		1,000,000,477	1,000,000,477
		Total		433,466,165	1,019,757,555	19,757,263	1,019,782,740	1,000,025,477
09	AVIATION	100	Employee Compensation					
		a)	Personal Services					
		b)	Employee Benefits	56,750,907	61,843,730	62,946,151	65,259,233	2,313,082
		200	Purchase of Services	4,707,933	5,000,000	5,000,000	5,000,000	
		300	Materials and Supplies					
		400	Equipment					
		500	Contributions, etc.		2,512,000	2,512,000	3,512,000	1,000,000
	800	Payments to Other Funds						
		Total		61,458,840	69,355,730	70,458,151	73,771,233	3,313,082
10	COMMUNITY DEVELOPMENT	100	Employee Compensation					
		a)	Personal Services					
		b)	Employee Benefits	3,703,811	7,096,680	7,096,680	7,553,891	457,211
		200	Purchase of Services					
		300	Materials and Supplies					
		400	Equipment					
	500	Contributions, etc.						
	900	Advances & Other Misc			20,000,000		20,000,000	
		Total		3,703,811	27,096,680	7,096,680	27,553,891	20,457,211

71-53B (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

DEPARTMENTAL SUMMARY BY FUND

Department								No.
Office of the Director of Finance								35
No. (1)	Fund (2)	Class (3)	Description (4)	Fiscal 2024 Actual Obligations (5)	Fiscal 2025 Original Appropriation (6)	Fiscal 2025 Estimated Obligations (7)	Fiscal 2026 Proposed Budget (8)	Increase or (Decrease) (9)
14	ACUTE CARE HOSPITAL ASSESSMENT	100	Employee Compensation					
		a)	Personal Services	75,000	75,000	75,000	75,000	
		b)	Employee Benefits	285,939	285,994	285,994	286,501	507
		200	Purchase of Services					
		300	Materials and Supplies					
		400	Equipment					
		500	Contributions, etc.					
		800	Payments to Other Funds					
		Total		360,939	360,994	360,994	361,501	507
011	BUDGET STABILIZATION	100	Employee Compensation					
		a)	Personal Services					
		b)	Employee Benefits					
		200	Purchase of Services					
		300	Materials and Supplies					
		400	Equipment					
		500	Contributions, etc.					
	800	Payments to Other Funds		100	100	100		
		Total			100	100	100	
17	TRANSPORTATION	100	Employee Compensation					
		a)	Personal Services					
		b)	Employee Benefits	33,096,884	48,897,839	47,850,410	49,316,157	1,465,747
		200	Purchase of Services					
		300	Materials and Supplies					
		400	Equipment					
		500	Contributions, etc.		15,000,000	13,000,000	15,000,000	2,000,000
	800	Payments to Other Funds						
		Total		33,096,884	63,897,839	60,850,410	64,316,157	3,465,747
		100	Employee Compensation					
		a)	Personal Services					
		b)	Employee Benefits					
		200	Purchase of Services					
		300	Materials and Supplies					
		400	Equipment					
		500	Contributions, etc.					
	800	Payments to Other Funds						
		Total						
		100	Employee Compensation					
		a)	Personal Services					
		b)	Employee Benefits					
		200	Purchase of Services					
		300	Materials and Supplies					
		400	Equipment					
		500	Contributions, etc.					
	800	Payments to Other Funds						
		Total						
	Departmental Total All Funds	100	Employee Compensation					
		a)	Personal Services	26,041,741	31,873,552	29,235,270	25,865,813	(3,369,457)
		b)	Employee Benefits	1,864,563,460	2,023,266,519	1,999,726,973	2,104,250,802	104,523,829
		200	Purchase of Services	20,712,800	31,233,819	31,233,819	30,285,338	(948,481)
		300	Materials and Supplies	23,889	75,908	75,908	595,908	520,000
		400	Equipment	139,226	23,755	23,755	23,755	
		500	Contributions, etc.	370,653,007	477,460,374	475,460,374	442,104,192	(33,356,182)
		800	Payments to Other Funds	512,079,609	95,072,192	150,072,192	89,652,315	(60,419,877)
		900	Advances & Other Misc		1,020,000,292	91,000,000	1,020,000,577	929,000,577
		Total		2,794,213,732	3,679,006,411	2,776,828,291	3,712,778,700	935,950,409

71-53B (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**DEPARTMENTAL SUMMARY
INCREASES AND DECREASES
ALL FUNDS**

Department						No.
Office of the Director of Finance						35
Budget Comments (1)	Class 100 (2)	Class 200 (3)	Class 300/400 (4)	Class 500 (5)	Other Classes (6)	Total (7)
GENERAL FUND						
CLASS 100						
Various wage increases	147,311					147,311
Staff support for central payroll and grants accounting	255,750					255,750
Establish Vacatur Fund unit	152,482					152,482
Overtime Related to 2026 Special Events Across Depts	(2,750,000)					(2,750,000)
Reg. 32 - decrease in requirements	(1,200,000)					(1,200,000)
CLASS 100 FRINGE BENEFITS						
Change in requirements	98,302,931					98,302,931
CLASS 200						
Decreases in insurance premiums		(453,481)				(453,481)
OCIP & 2026 Special Events (one time only)		(225,000)				(225,000)
Internal transfer for supplies and equipment (one time only)		(20,000)				(20,000)
Internal transfer for RCO insurance subsidy		(250,000)				(250,000)
CLASS 300/400						
Internal transfer for supplies and equipment (one time only)			20,000			20,000
Update and install AEDs across city sites (one time only)			500,000			500,000
CLASS 500						
Decreases in city contributions requirement				(38,988,603)		(38,988,603)
Internal transfer for RCO insurance subsidy				250,000		250,000
Expand dual enrollment at Community College of Phila.				250,000		250,000
Operating support for Community College of Phila.				1,600,000		1,600,000
Interdepartmental transfer of indemnities from OHS				32,421		32,421
CLASS 800						
Changes in requirements					(60,419,877)	(60,419,877)
CLASS 900						
Changes in requirements					(90,999,900)	(90,999,900)
GENERAL FUND TOTAL	94,908,474	(948,481)	520,000	(36,856,182)	(151,419,777)	(93,795,966)

71-53C (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**DEPARTMENTAL SUMMARY
INCREASES AND DECREASES
ALL FUNDS**

Department Office of the Director of Finance						No. 35
Budget Comments (1)	Class 100 (2)	Class 200 (3)	Class 300/400 (4)	Class 500 (5)	Other Classes (6)	Total (7)
<u>WATER FUND</u>						
Change in requirements for fringe benefits	1,984,351					1,984,351
Increase in indemnities				500,000		500,000
<u>GRANTS REVENUE FUND</u>						
Change in requirements for CDBG-DR	25,000					25,000
Change in provisions for other grants					1,000,000,477	1,000,000,477
<u>AVIATION FUND</u>						
Change in requirements for fringe benefits	2,313,082					2,313,082
Increase in indemnities				1,000,000		1,000,000
<u>COMMUNITY DEVELOPMENT FUND</u>						
Change in requirements for fringe benefits	457,211					457,211
Change in provisions for unanticipated grants					20,000,000	20,000,000
<u>ACUTE CARE HOSPITAL ASSESSMENT FUND</u>						
Change in requirements for fringe benefits	507					507
<u>TRANSPORTATION FUND</u>						
Change in requirements for fringe benefits	1,465,747					1,465,747
Increase in indemnities				2,000,000		2,000,000
FINANCE TOTAL	101,154,372	(948,481)	520,000	(33,356,182)	868,580,700	935,950,409

71-53C (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**DEPARTMENTAL SUMMARY
PERSONAL SERVICES**

Department Office of the Director of Finance	No. 35
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Line No. (1)	Category (2)	Fiscal 2025		Fiscal 2026			Fiscal 2027		Increase (Decrease) in Pos. (Col. 8 less 5) (10)	Increase (Decrease) in Requirements (Col. 9 less 6) (11)
		Actual Positions 6/30/25 (3)	Actual Obligations (4)	Budgeted Positions (5)	Estimated Obligations (6)	Increment Run -PPE 11/23/25 (7)	Budgeted Positions (8)	Proposed Budget (9)		

A. Summary by Object Classification - All Funds

1	Lump Sum		242,698		219,717			100,000		(119,717)
2	Full Time	129	12,085,966	147	12,890,657	132	152	13,590,813	5	700,156
3	Bonus, Gross Adj.									
4	PT, Temp/Seas, Bd , SCG		33,130		64,756			35,000		(29,756)
5	Overtime		142,922		110,141			140,000		29,859
6	Overtime - Special Events				6,750,000			4,000,000		(2,750,000)
7	Shift/Stress									
8	H&L, IOD, LT-Sick		27,065							
9	Reg. 32 - Citywide		13,509,960		9,200,000			8,000,000		(1,200,000)
	Total	129	26,041,741	147	29,235,270	132	152	25,865,813	5	(3,369,457)

B. Summary of Uniformed Personnel Included in Above - All Funds

1	Lump Sum									
2	Full Time - Uniform									
3	Bonus, Gross Adj.									
4	PT, Temp/Seas, Bd , SCG									
5	Overtime - Uniform									
6	Unused Uniform Leave									
7	Shift/Stress									
8	H&L, IOD, LT-Sick									
9										
	Total									

C. Summary by Object Classification - General Fund

1	Lump Sum		242,698		219,717			100,000		(119,717)
2	Full Time	126	11,704,621	142	12,365,657	129	147	13,040,813	5	675,156
3	Bonus, Gross Adj.									
4	PT, Temp/Seas, Bd , SCG		33,130		64,756			35,000		(29,756)
5	Overtime		142,922		110,141			140,000		29,859
6	Overtime - Special Events				6,750,000			4,000,000		(2,750,000)
7	Shift/Stress									
8	H&L, IOD, LT-Sick		27,065							
9	Reg. 32 - Citywide		13,509,960		9,200,000			8,000,000		(1,200,000)
	Total	126	25,660,396	142	28,710,270	129	147	25,315,813	5	(3,394,457)

D. Summary of Uniformed Personnel Included in Above - General Fund

1	Lump Sum									
2	Full Time - Uniform									
3	Bonus, Gross Adj.									
4	PT, Temp/Seas, Bd , SCG									
5	Overtime - Uniform									
6	Unused Uniform Leave									
7	Shift/Stress									
8	H&L, IOD, LT-Sick									
9										
	Total									

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

PERFORMANCE MEASURES

Department Finance	No. 35	Program Executive Direction	No. 01
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Program Description

The Executive Direction program provides oversight for the City's fiscal policy, the various programs within the Office of the Director of Finance listed in this section, and for agencies that report to the Director of Finance, including the City Treasurer's Office, Department of Revenue, Office of Property Assessment, and the Philadelphia Board of Pensions and Retirement. Units within Executive Direction include:

Administrative Services Center (ASC): The ASC provides financial and/or administrative services for the Office of the Director of Finance, Procurement Department, City Treasurer's Office, Office of Human Resources, Mayor's Office, Office of Public Engagement and Neighborhood Affairs, and Civil Service Commission. The ASC also supports other departments on an as-needed basis, manages the City-wide travel booking service, and provides fiscal capacity for some grants administration.

Finance Program Management Office (FPMO): FPMO supports process redesign and technology implementations with proven methodologies to enable the Office of the Director of Finance and agencies that report to the Office of the Director of Finance to deliver projects more efficiently. In addition, FPMO delivers training and other capacity-building initiatives to improve financial practices and procedures throughout the City.

Internal Controls and Compliance: Internal Controls and Compliance is responsible for updating and ensuring compliance with the City's internal control procedures and assisting departments when responding to audit requests.

OnePhilly: OnePhilly manages the City's human resources (HR), payroll, pensions, and fringe benefits systems, along with associated business process improvements that allow for more efficient operations and improve services for employees.

Payroll: Central Payroll processes weekly payroll and special payrolls for nearly 31,000 active City employees and works collaboratively with department and central HR teams to pay employees accurately and on time.

Program Objectives

The Proposed FY27 Budget and FY27-31 Five Year Plan (FYP) continue tax reforms introduced as part of the PICA-Approved FY26-30 Plan and includes revenue changes to fund transformative investments. These proposed revenue changes include an increase to the Hotel Tax starting in FY27 that will fund Mayor Parker's strategy to end street homelessness through the addition of 1,000 shelter beds and the provision of wraparound services; a Retail Delivery Tax that will enable the deployment of pothole response crews for daily response to potholes; a change to the local Sales Tax that would require remittance by remote sellers and generate additional revenue for the City, its Pension Fund, and the School District; and changes to the Transportation Network Company and Use and Occupancy Taxes.

Finance will continue to expand training opportunities and resources for fiscal staff across the City through fiscal staff calls, including the "Finance Best Practices" series, and through the Office of the Director of Finance's training resources. As part of this, Finance will redesign the Finance intranet to make training resources and reference materials more accessible and will develop interactive trainings for the City's Learning Management System.

The Department and its partners from Chief Administrative Office and Office of Innovation and Technology will keep the Optimizing Procurement and Accounting Logistics (OPAL) project moving forward through the Test and Deploy Phases, with the goal of a successful go-live in July 2027. The timeline provides the City with time to prepare thoughtfully, conduct comprehensive testing, and ensure users are fully trained and ready to operate effectively in the new system.

In partnership with the City Treasurer's Office and Procurement Department, Finance will help to expand the Procurement Card (P-Card) Pilot program and evaluate the feasibility of expanding P-Cards to more departments.

Performance Measures			
Description (1)	Fiscal 2025 Year-End (2)	Fiscal 2026 Target (3)	Fiscal 2027 Target (4)
Executive Direction: Maintain or improve credit ratings	A1, A, A	Maintain or improve credit ratings	Maintain or improve credit ratings
<u>Comments:</u>			
OnePhilly: Total open issues	54	≤ 150	≤ 150
<u>Comments:</u>			
OnePhilly: Percent of open issues that are defects	16%	≤ 20%	≤ 20%
<u>Comments:</u>			
Major projects for which Finance Program Management Office (FPMO) delivers on a solution that supports mission critical use by other departments in the Finance cluster	4	3	3
<u>Comments:</u>	Projects in FY27 will include completing the first phase of a Pensions Documentation Project; a request for proposal for the Office of Property Assessment's customer relationship management project and selection of a vendor; and starting the Risk Management Information System implementation project.		
Major projects for which FPMO delivers on a solution that supports cross-functional Citywide department usage	4	3	3
<u>Comments:</u>	Projects in FY27 include completing the current phase of the rollout of hotel booking; facilitation of Fiscal Staff and Finance Best Practices meetings; and ongoing operations to support ePAY.		
<u>Comments:</u>			

71-53EZ (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

PROGRAM SUMMARY - ALL FUNDS

Department Office of the Director of Finance	No. 35	Program Executive Direction	No. 35
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Summary by Fund

Fund No. (1)	Fund (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
01	General	128,515,109	160,942,601	307,034,032	114,242,295	(192,791,737)
08	Grants Revenue	390,920,000	450,423,000	452,423,000	5,000,000	(447,423,000)
	Total	519,435,109	611,365,601	759,457,032	119,242,295	(640,214,737)

Summary of Full Time Positions by Fund

Fund No. (1)	Fund (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted (4)	Fiscal 2026 PPE 11/23/25 (5)	Fiscal 2027 Budgeted (6)	Inc. / (Dec.) (Col. 6 less 4) (7)
01	General	46	52	49	57	5
08	Grants Revenue	3	5	3	5	
	Total Full Time	49	57	52	62	5

Summary of Non-Tax Revenues by Fund

Fund No. (1)	Fund (2)	Fiscal 2025 Actual Revenues (3)	Fiscal 2026 Original Budget (4)	Fiscal 2026 Estimated Revenues (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
01	General	751,454,248	402,928,000	333,320,000	320,277,000	(13,043,000)
08	Grants Revenue	430,108,006	19,757,263	19,757,263	19,782,263	25,000
01-011	Budget Stabilization Reserve	66,090,700	63,860,000	63,860,000	57,484,000	(6,376,000)
	Total	1,247,652,954	486,545,263	416,937,263	397,543,263	(19,394,000)

Selected Associated Capital Projects

Dept. Where Appropriated (1)	Description (2)	Carry Forward (3)	Fiscal 2026 Original Approp. (GO Only) (4)	Fiscal 2026 Original Approp. (All Other Sources) (5)	Fiscal 2027 Proposed Budget (GO Only) (6)	Fiscal 2027 Proposed Bdg (All Other Sources) (7)
Finance	Administration ITEF	143,636,000	2,500,000		2,500,000	
Finance	Council ITEF	39,783,000	10,000,000		10,000,000	
	Total	183,419,000	12,500,000		12,500,000	

Selected Associated Operating Costs

Dept. Where Appropriated (1)	Description (2)	Fiscal 2025 Calculated Obligations (3)	Fiscal 2026 Calculated Appropriations (4)	Fiscal 2026 Calculated Obligations (5)	Fiscal 2027 Calculated Budget (6)	Increase or (Decrease) (7)
Finance	Employee Benefits - Civilian	1,962,260	2,011,341	1,959,813	2,106,537	146,725
Finance	Employee Benefits - Uniform					
	Total	1,962,260	2,011,341	1,959,813	2,106,537	146,725

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	PROGRAM SUMMARY
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Department Office of the Director of Finance	No. 35	Program Executive Direction	No. 35
Fund General	No. 01		

Summary by Class

Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services	5,005,193	11,676,610	11,767,602	9,384,684	(2,382,918)
b)	Employee Benefits					
200	Purchase of Services	314,335	425,263	425,701	405,263	(20,438)
300	Materials and Supplies	8,239	6,417	6,417	26,417	20,000
400	Equipment	16,400	15,616	15,616	15,616	
500	Contributions, Indemnities and Taxes	30,564,016	53,746,603	53,746,603	14,758,000	(38,988,603)
700	Debt Service					
800	Payments to Other Funds	92,606,926	95,072,092	150,072,092	89,652,215	(60,419,877)
900	Advances and Misc. Payments			91,000,000	100	(90,999,900)
Total		128,515,109	160,942,601	307,034,032	114,242,295	(192,791,737)

Summary of Positions

Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian	46	52	49	57	8
105	Full Time - Uniform					
Total		46	52	49	57	8

Selected Associated Non-Tax Revenues by Type

Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 Proposed Budget (5)	Increase or (Decrease) (6)
Local (Non-Governmental)	46,468,223	20,210,000	35,308,000	21,640,000	(13,668,000)
Federal		50,000	50,000	50,000	
State	247,996,719	267,810,000	275,423,000	275,423,000	
Other Governments	765,322	2,325,000	2,325,000	2,325,000	
Other Funds of the City	456,223,984	112,533,000	20,214,000	20,839,000	625,000
Total	751,454,248	402,928,000	333,320,000	320,277,000	(13,043,000)

71-53F (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SCHEDULE 100
LIST OF POSITIONS
BY PROGRAM**

Department	No.	Program	No.
Office of the Director of Finance	35	Executive Direction	35
Fund	No.		
General	01		

Line No.	Class Code	Title	Salary Range (in dollars)	Fiscal 2025 Actual Pos. 6/30/25	Fiscal 2026 Budgeted Positions	Increment Run -PPE 11/23/25	Fiscal 2027 Budgeted Positions	Annual Salary 7/1/26	Increase (Decrease) (Col. 8 less Col. 6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<u>Executive Direction</u>									
1	D325	Deputy Director of Finance	147,900	1	1	1	1	147,900	
2	F300	Director of Finance	165,741	1	1	1	1	165,741	
3	E699	Executive Assistant to Fin. Dir.	79,950	1	1	1	1	79,950	
4	F383	First Deputy Director of Finance	194,166	1	1	1	1	194,166	
5	A620	Assistant to Dir. Of Finance - Fiscal Analyst	80,000 - 90,000	1	1	1	1	82,000	
6	A620	Assistant to Dir. Of Finance	117,300	1	1	1	1	117,300	
7	2A42	Contracts Auditor 2	68,213 - 87,683				1	68,213	1
SUBTOTAL				6	6	6	7	855,270	1
<u>Administrative Services Center</u>									
8	2L10	Administrative Assistant	48,978 - 62,964	1	1				(1)
9	2C05	Budget Officer 1	78,538 - 100,969	3	3	3	3	294,154	
10	2L17	Administrative Specialist 2-Confidential	66,266 - 85,195			1	1	76,345	1
11	D325	Deputy Director of Finance	153,000	1	1	1	1	153,000	
12	A620	Finance Engagement and Operations Manager	96,600	1	1	1	1	96,900	
13	2H12	Departmental HR Manager 2	84,075 - 108,099	1	1	1	1	108,724	
14	1A04	Clerk 3	49,406 - 53,908	3	3	3	3	159,097	
15	2C30	Fiscal Assistant	60,833 - 78,190			1	1	75,272	1
16	2H90	Human Resources Professional 1	47,158 - 66,856				1	45,784	1
SUBTOTAL				10	10	11	12	1,009,276	2
<u>OnePhilly</u>									
17	A620	Deputy Director of Fin, OnePhilly Director	168,300	1	1	1	1	168,300	
18	A620	ATDOF Trainer	101,166	1	1	1	1	101,166	
19	A620	ATDOF IT Associate	82,000	1	1	1	1	82,000	
20	A620	ATDOF Payroll Business Lead	91,800 - 122,400	2	2	2	2	214,200	
21	A620	ATDOF OTL Business Lead	101,164 - 122,400	2	2	2	2	223,564	
22	A620	ATDOF HR Lead	105,000		1		1	105,000	
23	A620	ATDOF Benefits Lead	132,600	1	1	1	1	132,600	
24	A620	ATDOF OnePhilly Trainer	80,258	1	1	1	1	80,258	
25	A620	ATDOF Helpdesk Analyst	53,000 - 62,459	1	2	2	2	115,459	
26	A620	ATDOF Techno Architect	142,827	1	1	1	1	142,827	
27	A620	ATDOF Oracle EBS Techno Analyst	134,786	1	1	1	1	134,786	
28	A620	ATDOF Oracle Data Warehouse Analyst	132,822	1	1	1	1	132,822	
29	A620	ATDOF Oracle OBIE Specialist	137,370	1	1	1	1	137,370	
30	A620	ATDOF IT Manager	118,063 - 137,554	2	2	2	2	255,617	
31	A620	ATDOF HR and Benefits Business Analyst	95,000	1	1	1	1	95,000	
SUBTOTAL				17	19	18	19	2,120,969	

71-531 (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SCHEDULE 100
LIST OF POSITIONS
BY PROGRAM**

Department Office of the Director of Finance	No. 35	Program Executive Direction	No. 35
Fund General	No. 01		

Line No. (1)	Class Code (2)	Title (3)	Salary Range (in dollars) (4)	Fiscal 2025 Actual Pos. 6/30/25 (5)	Fiscal 2026 Budgeted Positions (6)	Increment Run -PPE 11/23/25 (7)	Fiscal 2027 Budgeted Positions (8)	Annual Salary 7/1/26 (9)	Increase (Decrease) (Col. 8 less Col. 6) (10)
		<u>Payroll</u>							
32	1A04	Clerk 3	49,406 - 53,908	1	1	1	1	54,733	
33	D325	Deputy Director of Finance	165,000	1	1		1	165,000	
34	2A06	Payroll Supervisor	53,448 - 68,721		1		1	62,321	
35	2A34	Payroll Assistant Manager	73,815 - 94,885	2	2	2	2	181,684	
36	1B21	Payroll Examiner 1	49,406 - 53,908	2	2	2	2	105,443	
37	1B22	Payroll Examiner 2	55,907 - 61,431	3	2	4	4	236,326	2
38	A620	Assistant to the Director of Finance	122,400	1	1	1			(1)
39	1B81	Payment Processing Clerk	45,119 - 49,039		2				(2)
40	2A09	Financial Accountant	72,016 - 92,571				1	72,016	1
41	2A09	Financial Accountant	72,016 - 92,571				1	72,016	1
42	1B21	Payroll Examiner I	50,910 - 54,986				1	50,910	1
		SUBTOTAL		10	12	10	14	1,000,449	2
		<u>Finance Program Management Office</u>							
43	A620	Assistant to the Director of Finance	76,376 - 98,954	2	4	3	4	339,930	
44	D325	Deputy Director of Finance	151,464	1	1	1	1	151,464	
		SUBTOTAL		3	5	4	5	491,394	
		TOTAL		46	52	49	57	5,477,358	5

71-531 (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SCHEDULE 100
LIST OF POSITIONS
BY PROGRAM**

Department Office of the Director of Finance	No. 35	Program Executive Direction	No. 35
Fund General	No. 01		

Line No. (1)	Class Code (2)	Title (3)	Salary Range (in dollars) (4)	Fiscal 2025 Actual Pos. 6/30/25 (5)	Fiscal 2026 Budgeted Positions (6)	Increment Run -PPE 11/23/25 (7)	Fiscal 2027 Budgeted Positions (8)	Annual Salary 7/1/26 (9)	Inc. (Dec.) (Col. 8 less Col. 6) (10)
		Full Time Employees		46	52	49	57	5,477,358	5
		Overtime						100,000	
		Overtime - 2026 Special Events						4,000,000	
		Lump Sums						100,000	
		FY26 Adjustments for Steps and Longevities						16,381	
Total Gross Requirements				46	52	49	57	9,693,739	5
Plus: Earned Increment									
Plus: Longevity									
Less: (Vacancy Allowance)								(309,055)	
Total Budget								9,384,684	

Summary of Personal Services

Line No. (1)	Category (2)	Fiscal 2025		Fiscal 2026			Fiscal 2027		Inc. / (Dec.) in Require. (Col. 9 less Col. 6) (10)	Inc. / (Dec.) in Bud. Pos. (Col. 8 less Col. 5) (11)
		Actual Positions 6/30/25 (3)	Actual Obligations (4)	Budgeted Positions (5)	Estimated Obligations (6)	Increment Run -PPE 11/23/25 (7)	Budgeted Positions (8)	Proposed Budget (9)		
1	Lump Sum		79,514		74,042			100,000	25,958	
2	Full Time - Civilian	46	4,829,585	52	4,823,560	49	57	5,184,684	361,124	5
3	Full Time - Uniform									
4	Bonus, Gross Adj.									
5	PT, Temp/Seas, Bd, SCG				17,231				(17,231)	
6	Overtime - Civilian		96,094		102,769			100,000	(2,769)	
7	Overtime - Uniform									
8	Unused Uniform Leave									
9	Shift/Stress									
10	H&L, IOD, LT-Sick									
11	Overtime - Special Events				6,750,000			4,000,000	(2,750,000)	
12										
Total		46	5,005,193	52	11,767,602	49	57	9,384,684	(2,382,918)	5

71-53J (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET			SCHEDULE 300 - 400 MATERIALS, SUPPLIES & EQUIPMENT BY PROGRAM			
Department Office of the Director of Finance		No. 35	Program Executive Direction		No. 35	
Fund General		No. 01				
Code (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
Schedule 300 - Materials & Supplies						
301	Agricultural & Botanical					
302	Animal, Livestock & Marine					
303	Bakeshop, Dining Room & Kitchen					
304	Books & Other Publications	2,942	1,223	1,223	1,223	
305	Building & Construction					
306	Library Materials					
307	Chemicals & Gases					
308	Dry Goods, Notions & Wearing Apparel					
309	Cordage & Fibers					
310	Electrical & Communication	250				
311	General Equipment & Machinery					
312	Fire Fighting & Safety					
313	Food					
314	Fuel - Heating & Cooling					
316	General Hardware & Minor Tools					
317	Hospital & Laboratory					
318	Janitorial, Laundry & Household					
320	Office Materials & Supplies	4,586	2,268	2,268	22,268	20,000
322	Small Power Tools & Hand Tools					
323	Plumbing, AC & Space Heating					
324	Precision, Photographic & Artists	1,299				
325	Printing	166	2,360	2,360	2,360	
326	Recreational & Educational					
328	Vehicle Parts & Accessories					
335	Lubricants					
340	#2 Diesel Fuel					
341	Compressed Natural Gas (CNG)					
342	Liquid Propane Gas (LPG)					
345	Gasoline					
399	Other Materials & Supplies (not otherwise classified)		566	566	566	
399	Other Materials & Supplies (Fund Balance Adj)	(1,004)				
Total		8,239	6,417	6,417	26,417	20,000
Schedule 400 - Equipment						
405	Construction, Dredging & Conveying					
410	Electrical, Lighting & Communications					
411	General Equipment & Machinery					
412	Fire Fighting & Emergency					
417	Hospital & Laboratory					
420	Office Equipment					
423	Plumbing, AC & Space Heating					
424	Precision, Photographic & Artists					
426	Recreational & Educational					
427	Computer Equipment & Peripherals	16,096	9,000	9,000	9,000	
428	Vehicles					
430	Furniture & Furnishings	304	6,616	6,616	6,616	
499	Other Equipment (not otherwise classified)					
Total		16,400	15,616	15,616	15,616	

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SUPPORTING DETAIL:
PROFESSIONAL SERVICES AND
CARE OF INDIVIDUALS, BY PROGRAM**

Department Office of the Director of Finance	No. 35	Program Executive Direction	No. 35
Fund General	No. 01		

Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriation (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
250s	Professional Services (250-254, 257-259)	265,208	399,263	399,701	379,263	(20,438)
290	Payments for Care of Individuals					

Minor Object Code	Name of Contractor or Provider	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriation	Fiscal 2026 Estimated Obligations	Fiscal 2027 Proposed Budget	Describe purpose or scope of service provided. Include, if applicable, unit cost of service.
0250	CHEIRON, INC.	57,566	80,000	80,000	80,000	ACTUARIAL CONSULTANTS
0250	JOHN CORLIES	41,000	38,000	38,000		FAMIS CONSULTANT
0250	PUBLIC FINANCIAL MANAGEMENT	109,888	100,000	100,000	100,000	COMPARABLES EXPERT
0250	MISC. CLASS 250 EXPENSES	27,647	157,263	148,017	37,263	DUES, TRAININGS, LICENSES, ETC
0250	PMA		24,000	24,000		LEGISLATIVE INIT FIN ANALYSIS
0250	WAYNE MOVING & STORAGE	29,107				OFFICE RENOVATIONS AND MOVE
0250	STERLING			9,684		BACKGROUND CHECKS
0250	TBD				38,000	CONSULTING SERVICES
0250	TBD				100,000	OPA TAX YR 2027 REVAL. STUDY
0250	VARIOUS				24,000	LEGISLATIVE INIT FIN ANALYSIS
	TOTAL	265,208	399,263	399,701	379,263	

71-53N (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SUPPORTING DETAIL:
CLASSES OTHER THAN
250s AND 290, BY PROGRAM**

Department Office of the Director of Finance	No. 35	Program Executive Direction	No. 35
Fund General	No. 01		

Minor Object Code	Name of Contractor or Provider	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriation	Fiscal 2026 Estimated Obligations	Fiscal 2027 Proposed Budget	Describe purpose or scope of service provided. Include, if applicable, unit cost of service.
504	REWARDS FUND	20,000	20,000	150,000	20,000	REWARDS FUND
517	A HOME FROM SHANA FOUNDATION	100,000				CITY CONTRIBUTION
517	ABIDING TRUTH MINISTRIES CDC	150,000				CITY CONTRIBUTION
517	ABORTION LIBERATION FUND OF PA	250,000				CITY CONTRIBUTION
517	ACANA-AFRICA TOWN	100,000				CITY CONTRIBUTION
517	AMERICAN HEART ASSOCIATION		500,000	500,000		CITY CONTRIBUTION
517	AMERICAN LEGION POST 21	50,000				CITY CONTRIBUTION
517	AVP OF PHILA-KINGSESSING HEALS			100,000		CITY CONTRIBUTION
517	ATWATER KENT (CALDER GARDENS)			500,000		CITY CONTRIBUTION
517	BIG BROTHERS, BIG SISTERS	750,000				CITY CONTRIBUTION
517	BLACK NURSES ROCK	10,000				CITY CONTRIBUTION
517	CALDER MUSEUM (CALDER GARDENS)			550,000		CITY CONTRIBUTION
517	CARING FOR FRIENDS	100,000	200,000	450,000		CITY CONTRIBUTION
517	CHEW AND CHELTEN CDC		250,000			CITY CONTRIBUTION
517	CHILDRENS SCHOLARSHIP FUND PHILADELPHIA		295,000	250,000		CITY CONTRIBUTION
517	CITY YEAR, INC.	1,095,000		295,000	295,000	CITY CONTRIBUTION
517	CALDER GARDENS			500,000		CITY CONTRIBUTION
517	DEL.VALLEY REGIONAL PLANNING COMM	528,327	528,327	528,328	528,328	CITY CONTRIBUTION
517	ENON COULTER CDC	25,000				CITY CONTRIBUTION
517	ELIZA SHIRLEY HOME		250,000	250,000		CITY CONTRIBUTION
517	FRIENDS OF CHAPEL OF FOUR CHAPLAINS INC			316,880		CITY CONTRIBUTION
517	GREATER PHILA. TOURISM MARKETING CORP.	150,000	150,000	150,000	150,000	CITY CONTRIBUTION
517	GREATER PHILADELPHIA FILM OFFICE		500,000	500,000		CITY CONTRIBUTION
517	HAVEN OF HOPE AND OPPORTUNITY	150,000				CITY CONTRIBUTION
517	HBCUs				2,000,000	CITY CONTRIBUTION
517	HISTORIC PHILADELPHIA INCORPORATED	350,000				CITY CONTRIBUTION
517	HOPEPHL, VALLEY HOUSE, EDDIES HOUSE		500,000	500,000	500,000	CITY CONTRIBUTION
517	JUNETEENTH INC	50,000				CITY CONTRIBUTION
517	JUNTOS		200,000	200,000		CITY CONTRIBUTION
517	LA21 (LANCASTER AVE 21ST CENTURY ASSOC)	250,000				CITY CONTRIBUTION
517	MARIAN ANDERSON HISTORICAL SOCIETY	100,000	250,000	250,000		CITY CONTRIBUTION
517	MASJIDULLAH ECONOMIC DEVELOPMENT	150,000				CITY CONTRIBUTION
517	MEDINA CDC	25,000				CITY CONTRIBUTION
517	NACo	300,000				CITY CONTRIBUTION
517	NATIONAL LEAGUE OF CITIES	42,000	42,000	42,000	42,000	CITY CONTRIBUTION
517	NO-MO INC	150,000				CITY CONTRIBUTION
517	NORTHEAST BAPTIST CHURCH CDC			250,000		CITY CONTRIBUTION
517	NORTHERN LIBERTIES BID	50,000				CITY CONTRIBUTION
517	ONCE UPON A PREEMIE INC	100,000				CITY CONTRIBUTION
517	PA MUNICIPAL LEAGUE	62,000	62,000	62,000	62,000	CITY CONTRIBUTION
	Page Subtotal - 517	5,087,327	3,727,327	6,194,208	3,577,328	

71-530 (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SUPPORTING DETAIL:
CLASSES OTHER THAN
250s AND 290, BY PROGRAM**

Department Office of the Director of Finance	No. 35	Program Executive Direction	No. 35
Fund General	No. 01		

Minor Object Code	Name of Contractor or Provider	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriation	Fiscal 2026 Estimated Obligations	Fiscal 2027 Proposed Budget	Describe purpose or scope of service provided. Include, if applicable, unit cost of service.
517	PHILABUNDANCE			1,000,000		CITY CONTRIBUTION
517	PHILA CONVENTION & VISITORS BUREAU	200,000	200,000	200,000	200,000	CITY CONTRIBUTION
517	PHILADELPHIA FREEDOM SCHOOLS INC	100,000	150,000	150,000		CITY CONTRIBUTION
517	PHILADELPHIA INVEST FUND			2,000,000		CITY CONTRIBUTION
517	PHILADELPHIA LEGENDARY HOOPS MONTH		50,000	50,000		CITY CONTRIBUTION
517	PHILADELPHIA VISITOR CENTER CORPORATION			30,000		CITY CONTRIBUTION
517	PHILADELPHIA YOUTH BASKETBALL INC	1,500,000	1,000,000	1,000,000		CITY CONTRIBUTION
517	PHILLY AUTISM PROJECT	165,000				CITY CONTRIBUTION
517	PLEASE TOUCH MUSEUM		150,000	150,000	150,000	CITY CONTRIBUTION
517	POINT BREEZE	100,000				CITY CONTRIBUTION
517	SAYRE POOL	3,000,000				CITY CONTRIBUTION
517	SHARE FOOD PROGRAM INCORPORATED			1,000,000		CITY CONTRIBUTION
517	SMITH PLAYGROUND	150,000	250,000	250,000		CITY CONTRIBUTION
517	TEEN SHARP		50,000	50,000		CITY CONTRIBUTION
517	THE FOOD TRUST			500,000		CITY CONTRIBUTION
517	THE SPOT	150,000				CITY CONTRIBUTION
517	URBAN ART GALLERY		150,000	150,000		CITY CONTRIBUTION
517	USA250 INCORPORATED	250,000				CITY CONTRIBUTION
517	VARIOUS	10,673	4,261,521	1,309,640	6,810,672	CITY CONTRIBUTION
517	COMMUNITY DEVELOPMENT CORPS				1,000,000	CITY CONTRIBUTION
517	WELCOME AMERICA, INC.	900,000	650,000	650,000	3,000,000	CITY CONTRIBUTION
517	WILLIAM H. GRAY, III MEMORIAL FOUNDATION	350,000				CITY CONTRIBUTION
517	WOMEN AGAINST ABUSE		150,000	150,000		CITY CONTRIBUTION
517	WYNNEFIELD OVERBROOK REVITALIZATION			75,000		CITY CONTRIBUTION
517	2026 SPECIAL EVENTS	18,861,021	42,937,755	38,687,755		
	Page Subtotal - 517	25,736,694	49,999,276	47,402,395	11,160,672	
	Subtotal - all 517	30,824,021	53,726,603	53,596,603	14,738,000	
	Subtotal - all 504	20,000	20,000	150,000	20,000	
	Total - all 500	30,844,021	53,746,603	53,746,603	14,758,000	

71-530 (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SUPPORTING DETAIL:
CLASSES OTHER THAN
250s AND 290, BY PROGRAM**

Department Office of the Director of Finance	No. 35	Program Executive Direction	No. 35
Fund General	No. 01		

Minor Object Code	Name of Contractor or Provider	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriation	Fiscal 2026 Estimated Obligations	Fiscal 2027 Proposed Budget	Describe purpose or scope of service provided. Include, if applicable, unit cost of service.
0599	Fund Balance Adjustments	(825,005)				Fund Balance Adjustments
0804	Payments to Capital Projects Fund	2,925,000	2,168,061	2,168,061	2,500,000	Capital Fund
0807	Payment to the Budget Stabilization Reserve	58,291,000	58,860,000	58,860,000	52,484,000	Budget Stabilization Reserve
0807	Payment to the Housing Trust Fund	31,390,926	34,044,031	34,044,031	34,668,215	Housing Trust Fund
0807	Payment to the Transportation Fund			55,000,000		Snow removal costs
0902	Miscellaneous Advances			91,000,000		Federal Reserve

71-530 (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET			PROGRAM SUMMARY			
Department Office of the Director of Finance		No. 35	Program Executive Direction		No. 01	
Fund Grants Revenue		No. 08				
Summary by Class						
Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services	306,345	450,000	450,000	475,000	25,000
b)	Employee Benefits					
200	Purchase of Services	13,569,776	19,254,624	19,254,624	19,254,624	
300	Materials and Supplies		50,000	50,000	50,000	
400	Equipment	117,361	2,639	2,639	2,639	
500	Contributions, Indemnities and Taxes					
700	Debt Service					
800	Payments to Other Funds	419,472,683				
900	Advances and Misc. Payments					
Total		433,466,165	19,757,263	19,757,263	19,782,263	25,000
Summary of Positions						
Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian	3	5	3	5	
105	Full Time - Uniform					
Total		3	5	3	5	
Selected Associated Non-Tax Revenues by Type						
Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 Proposed Budget (5)	Increase or (Decrease) (6)	
Local (Non-Governmental)						
Federal	430,108,006	19,757,263	19,757,263	19,782,263	25,000	
State						
Other Governments						
Other Funds of the City						
Total	430,108,006	19,757,263	19,757,263	19,782,263	25,000	

71-53F (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	GRANT INFORMATION SUMMARY WITHIN PROGRAM
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Department Office of the Director of Finance	No. 35	Program Executive Direction	No. 01
Fund Grants Revenue	No. 08		

<i>Funding Sources</i>	Grant Title	Grant Number	Index Code
X Federal	American Rescue Plan Act of 2021	G35219	351466
State	Award Period	Type of Grant	
Other Govt.	March 11, 2021 - December 31, 2024	Advance	
Local (Non-Govt.)	Grant Objective		

The American Rescue Plan Act provides additional relief to address the continued impact of COVID-19 (i.e., coronavirus disease 2019) on the economy, public health, state and local governments, individuals, and businesses.

Summary by Class

Class	Description	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriations	Fiscal 2026 Estimated Obligations	Fiscal 2027 Proposed Budget	Increase or (Decrease)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
100 a)	Personal Services					
100 b)	Employee Benefits - Total					
	Class 186 - Flex Cash Pmts.					
	Class 187 - Worker's Comp. - Disability					
	Class 188 - Worker's Comp. - Medical					
	Class 189 - Medicare Tax					
	Class 190 - Pension Obligation Bonds					
	Class 191 - Pension Contributions					
	Class 192 - FICA					
	Class 193 - Health / Medical					
	Class 194 - Group Life					
	Class 195 - Group Legal					
	Class 198 - Municipal Plan 10 - City Match					
200	Purchase of Services					
300	Materials and Supplies					
400	Equipment					
500	Contributions, Indemnities and Taxes					
800	Payments to Other Funds	419,472,683				
900	Advances and Misc. Payments					
	Total	419,472,683				

Summary by Funding Source

Code	Category	Fiscal 2025 Actual Revenues	Fiscal 2026 Original Budget	Fiscal 2026 Estimated Revenues	Fiscal 2027 Proposed Budget	Increase or (Decrease)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
100	Federal	419,472,683				
200	State					
300	Other Governments					
400	Local (Non-Governmental)					
	Total	419,472,683				

Summary of Positions

Code	Category	Actual Pos. 6/30/25	Fiscal 2026 Budgeted Pos.	Incr. Run PPE 11/23/25	Fiscal 2027 Budgeted Pos.	Inc. / (Dec.) (Col. 6 less Col. 4)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
101	Full Time - Civilian					
105	Full Time - Uniform					
	Total					

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	GRANT INFORMATION SUMMARY WITHIN PROGRAM
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Department Office of the Director of Finance	No. 35	Program Executive Direction	No. 01
Fund Grants Revenue	No. 08		

<i>Funding Sources</i>	Grant Title	Grant Number	Index Code
<input checked="" type="checkbox"/> Federal	Remick Settlement	G35033	350505
<input type="checkbox"/> State	Award Period	Type of Grant	
<input type="checkbox"/> Other Govt.	August 16, 2024 - TBD	Advance	
<input type="checkbox"/> Local (Non-Govt.)	Grant Objective		

A federal judge found the City in contempt of court for failure to comply with the Court Order/Settlement Agreement in the Remick litigation and sanctioned the City of Philadelphia \$25 million. The Court ordered that the money be paid first to the Court and then directed into a dedicated fund, which money would then be used to pay for Court-ordered services intended to make the City compliant with the terms of the Court Order

Summary by Class

Class	Description	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriations	Fiscal 2026 Estimated Obligations	Fiscal 2027 Proposed Budget	Increase or (Decrease)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
100 a)	Personal Services					
100 b)	Employee Benefits - Total					
	Class 186 - Flex Cash Pmts.					
	Class 187 - Worker's Comp. - Disability					
	Class 188 - Worker's Comp. - Medical					
	Class 189 - Medicare Tax					
	Class 190 - Pension Obligation Bonds					
	Class 191 - Pension Contributions					
	Class 192 - FICA					
	Class 193 - Health / Medical					
	Class 194 - Group Life					
	Class 195 - Group Legal					
	Class 198 - Municipal Plan 10 - City Match					
200	Purchase of Services	10,125,376	14,754,624	14,754,624	14,754,624	
300	Materials and Supplies					
400	Equipment	117,361	2,639	2,639	2,639	
500	Contributions, Indemnities and Taxes					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
	Total	10,242,737	14,757,263	14,757,263	14,757,263	

Summary by Funding Source

Code	Category	Fiscal 2025 Actual Revenues	Fiscal 2026 Original Budget	Fiscal 2026 Estimated Revenues	Fiscal 2027 Proposed Budget	Increase or (Decrease)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
100	Federal	10,242,737	14,757,263	14,757,263	14,757,263	
200	State					
300	Other Governments					
400	Local (Non-Governmental)					
	Total	10,242,737	14,757,263	14,757,263	14,757,263	

Summary of Positions

Code	Category	Actual Pos. 6/30/25	Fiscal 2026 Budgeted Pos.	Incr. Run PPE 11/23/25	Fiscal 2027 Budgeted Pos.	Inc. / (Dec.) (Col. 6 less Col. 4)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
101	Full Time - Civilian					
105	Full Time - Uniform					
	Total					

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	GRANT INFORMATION SUMMARY WITHIN PROGRAM
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Department Office of the Director of Finance	No. 35	Program Executive Direction - CDBG-DR IDA	No. 01
Fund Grants Revenue	No. 08		

<i>Funding Sources</i>	Grant Title	Grant Number	Index Code
<input checked="" type="checkbox"/> <i>Federal</i>	Community Development Block Grant - Disaster Recovery (CDBG-DR)	G35049	350854
<input type="checkbox"/> <i>State</i>	Award Period	Type of Grant	
<input type="checkbox"/> <i>Other Govt.</i>	Feb 2024 to Feb 2030	Reimbursement	
<input type="checkbox"/> <i>Local (Non-Govt.)</i>	Grant Objective		

The U.S. Department of Housing and Urban Development (HUD) allocated Community Development Block Grant - Disaster Recovery (CDBG-DR) funding to support long-term recovery efforts following the remnants of Hurricane Ida (Hurricane Ida) and Disaster Declaration FEMA 4618-DR. The resources will be used in conjunction with the Division of Housing and Community Development (DHCD) to address remaining recovery and mitigation needs.

Summary by Class

Class	Description	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriations	Fiscal 2026 Estimated Obligations	Fiscal 2027 Proposed Budget	Increase or (Decrease)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
100 a)	Personal Services	306,345	450,000	450,000	475,000	25,000
100 b)	Employee Benefits - Total					
	Class 186 - Flex Cash Pmnts.					
	Class 187 - Worker's Comp. - Disability					
	Class 188 - Worker's Comp. - Medical					
	Class 189 - Medicare Tax					
	Class 190 - Pension Obligation Bonds					
	Class 191 - Pension Contributions					
	Class 192 - FICA					
	Class 193 - Health / Medical					
	Class 194 - Group Life					
	Class 195 - Group Legal					
	Class 198 - Municipal Plan 10 - City Match					
200	Purchase of Services	3,444,400	4,500,000	4,500,000	4,500,000	
300	Materials and Supplies		50,000	50,000	50,000	
400	Equipment					
500	Contributions, Indemnities and Taxes					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
	Total	3,750,745	5,000,000	5,000,000	5,025,000	25,000

Summary by Funding Source

Code	Category	Fiscal 2025 Actual Revenues	Fiscal 2026 Original Budget	Fiscal 2026 Estimated Revenues	Fiscal 2027 Proposed Budget	Increase or (Decrease)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
100	Federal	392,586	5,000,000	5,000,000	5,025,000	25,000
200	State					
300	Other Governments					
400	Local (Non-Governmental)					
	Total	392,586	5,000,000	5,000,000	5,025,000	25,000

Summary of Positions

Code	Category	Actual Pos. 6/30/25	Fiscal 2026 Budgeted Pos.	Incr. Run PPE 11/23/25	Fiscal 2027 Budgeted Pos.	Inc. / (Dec.) (Col. 6 less Col. 4)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
101	Full Time - Civilian	3	5	3	5	
105	Full Time - Uniform					
	Total	3	5	3	5	

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	PROGRAM SUMMARY
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Department Finance	No. 35	Program Executive Direction	No. 01
Fund Budget Stabilization Reserve	No. 01-011		

Summary by Class

Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services					
b)	Employee Benefits					
200	Purchase of Services					
300	Materials and Supplies					
400	Equipment					
500	Contributions, Indemnities and Taxes					
700	Debt Service					
800	Payments to Other Funds		100	100	100	
900	Advances and Misc. Payments					
	Total		100	100	100	

Summary of Positions

Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian					
105	Full Time - Uniform					
	Total					

Selected Associated Non-Tax Revenues by Type

Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 Proposed Budget (5)	Increase or (Decrease) (6)
Local (Non-Governmental)	7,799,700	5,000,000	5,000,000	5,000,000	
Federal					
State					
Other Governments					
Other Funds of the City	58,291,000	58,860,000	58,860,000	52,484,000	(6,376,000)
Total	66,090,700	63,860,000	63,860,000	57,484,000	(6,376,000)

71-53F (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET		PERFORMANCE MEASURES	
Department Finance	No. 35	Program Budget Office	No. 02
Program Description			
<p><i>The Budget Office ensures the City's long-term fiscal health while allocating the resources necessary for City programs and services to operate efficiently and effectively and serve all Philadelphians equitably, while meeting the Mayor's policy goals to make Philadelphia the safest, cleanest, and greenest big city in the nation with access to economic opportunity for all. The Budget Office includes the City's central Grants Office, which is responsible for the oversight of certain major federal and state funding received by the City.</i></p>			
Program Objectives			
<p>The Budget Office will help ensure the City's long-term financial health via a FY27-31 Five Year Plan that is balanced over five years and oversee the implementation of the FY27 Operating and Capital budgets once adopted by City Council and signed into law by the Mayor.</p> <p>A continuing primary goal of the Office is to ensure that the City's limited resources are deployed strategically to continue to make targeted investments in making Philadelphia the safest, cleanest, greenest big city in America with access to economic opportunity for all.</p> <p>The Office will continue to work closely with the Law Department to navigate changes to federal policy and continue to maximize the drawdown of outside funding sources to supplement local investments where feasible.</p>			
Performance Measures			
Description (1)	Fiscal 2025 Year-End (2)	Fiscal 2026 Target (3)	Fiscal 2027 Target (4)
Percent change in the total dollar amount of General Fund revenue (actual) compared to budget (adopted)	3.9%	≥ 0.0% to 1.0%	≥ 0.0% to 1.0%
<u>Comments:</u>	The target reflects the City's goal of revenue forecasting accuracy, with actual collections meeting or modestly exceeding the adopted budget.		
Percent change in the total dollar amount of General Fund expenditures (actual) compared to budget (adopted)	-0.8%	≤ -1.0% to 0.0%	≤ -1.0% to 0.0%
<u>Comments:</u>	The target reflects the City's goal of adequately planning for anticipated costs, with actual expenditures at or slightly below budgeted levels.		
Ratio of reserves (excluding Labor Reserve) to actual General Fund revenue	20.8%	At least 6.0% to 8.0%	At least 6.0% to 8.0%
<u>Comments:</u>	American Rescue Plan Act (ARPA) funds, which were spent by the December 31, 2024 deadline, enabled the City to make crucial investments while preserving other revenue streams to sustain and grow the City's fund balance. Without this support, the City would have had to make cuts to avoid negative fund balances.		
Percent of capital appropriations unspent after 6 years (General Obligation only)	5.8%	< 10.0%	< 10.0%
<u>Comments:</u>	While capital projects can take years to complete, it is important to maintain an efficient rate of spending so that Philadelphians benefit from maintained and new infrastructure. This measure compares the amount of General Obligation capital funds that remain unallocated after 6 years with the amount of new General Obligation capital dollars added that year. General Obligation capital dollars are those that will be borrowed and will be repaid with local taxes.		

71-53EZ (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

PROGRAM SUMMARY - ALL FUNDS

Department Office of the Director of Finance	No. 35	Program Budget Office	No. 02
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Summary by Fund

Fund No. (1)	Fund (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
01	GENERAL	2,003,911	2,653,544	2,650,559	2,610,208	(40,351)
Total		2,003,911	2,653,544	2,650,559	2,610,208	(40,351)

Summary of Full Time Positions by Fund

Fund No. (1)	Fund (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted (4)	Fiscal 2026 PPE 11/23/25 (5)	Fiscal 2027 Budgeted (6)	Inc. / (Dec.) (Col. 6 less 4) (7)
01	GENERAL	20	25	21	23	(2)
Total Full Time		20	25	21	23	(2)

Summary of Non-Tax Revenues by Fund

Fund No. (1)	Fund (2)	Fiscal 2025 Actual Revenues (3)	Fiscal 2026 Original Budget (4)	Fiscal 2026 Estimated Revenues (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
Total						

Selected Associated Capital Projects

Dept. Where Appropriated (1)	Description (2)	Carry Forward (3)	Fiscal 2026 Original Approp. (GO Only) (4)	Fiscal 2026 Original Approp. (All Other Sources) (5)	Fiscal 2027 Proposed Budget (GO Only) (6)	Fiscal 2027 Proposed Bdg (All Other Sources) (7)
Total						

Selected Associated Operating Costs

Dept. Where Appropriated (1)	Description (2)	Fiscal 2025 Calculated Obligations (3)	Fiscal 2026 Calculated Appropriations (4)	Fiscal 2026 Calculated Obligations (5)	Fiscal 2027 Calculated Budget (6)	Increase or (Decrease) (7)
Finance	Employee Benefits - Civilian	760,075	1,062,831	1,014,854	998,459	(16,395)
Finance	Employee Benefits - Uniform					
Total		760,075	1,062,831	1,014,854	998,459	(16,395)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET			PROGRAM SUMMARY			
Department Office of the Director of Finance		No. 35	Program Budget Office		No. 02	
Fund General		No. 01				
Summary by Class						
Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services	1,891,695	2,505,780	2,502,795	2,462,444	(40,351)
b)	Employee Benefits					
200	Purchase of Services	110,286	141,764	141,764	141,764	
300	Materials and Supplies	1,930	6,000	6,000	6,000	
400	Equipment					
500	Contributions, Indemnities and Taxes					
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
Total		2,003,911	2,653,544	2,650,559	2,610,208	(40,351)
Summary of Positions						
Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian	20	25	21	23	2
105	Full Time - Uniform					
Total		20	25	21	23	2
Selected Associated Non-Tax Revenues by Type						
Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 Proposed Budget (5)	Increase or (Decrease) (6)	
Local (Non-Governmental)						
Federal						
State						
Other Governments						
Other Funds of the City						
Total						

71-53F (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SCHEDULE 100
LIST OF POSITIONS
BY PROGRAM**

Department				No.	Program				No.
Office of the Director of Finance				35	Budget Office				02
Fund				No.					
General				01					
Line No. (1)	Class Code (2)	Title (3)	Salary Range (in dollars) (4)	Fiscal 2025 Actual Pos. 6/30/25 (5)	Fiscal 2026 Budgeted Positions (6)	Increment Run -PPE 11/23/25 (7)	Fiscal 2027 Budgeted Positions (8)	Annual Salary 7/1/26 (9)	Increase (Decrease) (Col. 8 less Col. 6) (10)
<u>Budget Bureau</u>									
1	A620	Assistant to Director Of Finance	60,940 - 90,000	1	1	1			(1)
2	2C19	Budget Analyst Specialist	90,141 - 115,889	4	3	4	4	468,256	1
3	2C13	Budget Analyst Supervisor	102,765 - 132,122	1	1	1	1	133,147	
4	2C15	Budget Bureau Assistant Director	111,933 - 143,904	1	1	1	1	145,129	
5	2C16	Operating Budget Director	122,529 - 157,551	1	1	1	1	158,776	
6	D325	Budget Director	170,281	1	1	1	1	170,381	
7	2C12	Budget Analyst	78,538 - 100,969	1	1	1	1	96,580	
8	A620	ATDOF Executive Assistant	68,000			1	1	68,000	
SUB TOTAL				10	10	11	10	1,240,269	
<u>Capital Programs</u>									
1	2C12	Budget Analyst	78,538 - 100,969	1	1	1	1	101,794	
2	A620	Assistant to Dir. Of Finance	83,529 - 105,000	1	2	1	2	170,398	
3	2C19	Budget Analyst Specialist	90,141 - 115,889	1	1	1	1	117,314	
4	D155	Deputy Budget Director	153,010	1	1	1	1	153,010	
SUB TOTAL				4	5	4	5	542,516	
<u>Policy & Analysis</u>									
5	D155	Dep. Budget Dir., Policy & Strat Initiatives	153,000	1	1	1			(1)
6	A620	Assistant to Dir. Of Finance	95,839	1	1	1			(1)
7	A620	Senior Fiscal Analyst	96,900	1	1	1			(1)
8	A620	Assistant Budget Director	72,918	1	1	1	1	72,918	
9	A620	ATDOF Associate Budget Director for Policy	130,000				1	130,000	1
10	A620	ATDOF Fiscal Policy Analyst	75,000				1	75,000	1
11	A620	ATDOF Associate Budget Director for Analysis	130,000				1	130,000	1
SUB TOTAL				4	4	4	4	407,918	
<u>Grants</u>									
12	D155	Chief Grants Officer	135,000	1	1	1	1	137,700	
13	A620	ATDOF Federal Grant Manager	90,000				1	90,000	
14	A620	ATDOF Pre-Award Grants Manager	90,000	1	1	1	1	91,800	
15	D325	ATDOF Grants Compliance Coordinator	90,000				1	90,000	
16	A620	ATDOF Senior Fiscal Policy Analyst	95,000						(1)
17	A620	Assistant to Director of Finance	64,000						(1)
SUB TOTAL				2	6	2	4	409,500	(2)
TOTAL				20	25	21	23	2,600,203	(2)

71-531 (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	SCHEDULE 100 LIST OF POSITIONS BY PROGRAM
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Department Office of the Director of Finance	No. 35	Program Budget Office	No. 02
Fund General	No. 01		

Line No. (1)	Class Code (2)	Title (3)	Salary Range (in dollars) (4)	Fiscal 2025 Actual Pos. 6/30/25 (5)	Fiscal 2026 Budgeted Positions (6)	Increment Run -PPE 11/23/25 (7)	Fiscal 2027 Budgeted Positions (8)	Annual Salary 7/1/26 (9)	Inc. (Dec.) (Col. 8 less Col. 6) (10)
		Full Time Employees		20	25	21	23	2,600,203	(2)
		Overtime						5,000	
		FY26 Adjustments for Steps and Longevities						5,686	

Total Gross Requirements				20	25	21	23	2,610,889	(2)
Plus: Earned Increment									
Plus: Longevity									
Less: (Vacancy Allowance)								(148,445)	
Total Budget								2,462,444	

Summary of Personal Services

Line No. (1)	Category (2)	Fiscal 2025		Fiscal 2026			Fiscal 2027		Inc. / (Dec.) in Require. (Col. 9 less Col. 6) (10)	Inc. / (Dec.) in Bud. Pos. (Col. 8 less Col. 5) (11)
		Actual Positions 6/30/25 (3)	Actual Obligations (4)	Budgeted Positions (5)	Estimated Obligations (6)	Increment Run -PPE 11/23/25 (7)	Budgeted Positions (8)	Proposed Budget (9)		
1	Lump Sum		20,971							
2	Full Time - Civilian	20	1,870,724	25	2,497,795	21	23	2,457,444	(40,351)	(2)
3	Full Time - Uniform									
4	Bonus, Gross Adj.									
5	PT, Temp/Seas, Bd, SCG									
6	Overtime - Civilian				5,000			5,000		
7	Overtime - Uniform									
8	Unused Uniform Leave									
9	Shift/Stress									
10	H&L, IOD, LT-Sick									
11										
12										
	Total	20	1,891,695	25	2,502,795	21	23	2,462,444	(40,351)	(2)

71-53J (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET			SCHEDULE 300 - 400 MATERIALS, SUPPLIES & EQUIPMENT BY PROGRAM			
Department Office of the Director of Finance		No. 35	Program Budget Office		No. 02	
Fund General		No. 01				
Code (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
Schedule 300 - Materials & Supplies						
301	Agricultural & Botanical					
302	Animal, Livestock & Marine					
303	Bakeshop, Dining Room & Kitchen					
304	Books & Other Publications					
305	Building & Construction					
306	Library Materials					
307	Chemicals & Gases					
308	Dry Goods, Notions & Wearing Apparel					
309	Cordage & Fibers					
310	Electrical & Communication					
311	General Equipment & Machinery					
312	Fire Fighting & Safety					
313	Food					
314	Fuel - Heating & Cooling					
316	General Hardware & Minor Tools					
317	Hospital & Laboratory					
318	Janitorial, Laundry & Household					
320	Office Materials & Supplies	775	6,000	6,000	6,000	
322	Small Power Tools & Hand Tools					
323	Plumbing, AC & Space Heating					
324	Precision, Photographic & Artists	1,155				
325	Printing					
326	Recreational & Educational					
328	Vehicle Parts & Accessories					
335	Lubricants					
340	#2 Diesel Fuel					
341	Compressed Natural Gas (CNG)					
342	Liquid Propane Gas (LPG)					
345	Gasoline					
399	Other Materials & Supplies (not otherwise classified)					
Total		1,930	6,000	6,000	6,000	
Schedule 400 - Equipment						
405	Construction, Dredging & Conveying					
410	Electrical, Lighting & Communications					
411	General Equipment & Machinery					
412	Fire Fighting & Emergency					
417	Hospital & Laboratory					
420	Office Equipment					
423	Plumbing, AC & Space Heating					
424	Precision, Photographic & Artists					
426	Recreational & Educational					
427	Computer Equipment & Peripherals					
428	Vehicles					
430	Furniture & Furnishings					
499	Other Equipment (not otherwise classified)					
Total						

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SUPPORTING DETAIL:
PROFESSIONAL SERVICES AND
CARE OF INDIVIDUALS, BY PROGRAM**

Department Office of the Director of Finance		No. 35	Program Budget Office		No. 02	
Fund General		No. 01				
Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriation (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
250s	Professional Services (250-254, 257-259)	108,568	134,572	134,572	134,572	
290	Payments for Care of Individuals					
Minor Object Code	Name of Contractor or Provider	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriation	Fiscal 2026 Estimated Obligations	Fiscal 2027 Proposed Budget	Describe purpose or scope of service provided. Include, if applicable, unit cost of service.
0250	GENEVA WORLDWIDE INC		1,449			5 YEAR FINANCIAL PLAN FYP DRAFTING ECONOMIC FORECASTING LANGUAGE TRANSLATION LANGUAGE TRANSLATION LANGUAGE TRANSLATION LANGUAGE TRANSLATION COPYEDITING SERVICES FOR FYP AWARD APPLICATION FEE
0250	BELLEVUE COMMUNICATIONS	26,000				
0250	IHS GLOBAL INC.	51,343	61,123	62,572	62,572	
0250	POWERLING INC	4,000	4,000	4,000	4,000	
0250	UNITED LANGUAGE GROUP	4,000	4,000	4,000	4,000	
0250	GLOBO LANGUAGE SOLUTIONS	4,000	4,000	4,000	4,000	
0250	ROSALES LLC	18,500	60,000	60,000	60,000	
0250	GFOA	725				
	TOTAL	108,568	134,572	134,572	134,572	

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET		PERFORMANCE MEASURES	
Department Finance	No. 35	Program Accounting	No. 05
Program Description			
<p>The Accounting Unit records and reports the City's financial activity, maintains the City's centralized financial accounting system, and establishes Citywide accounting standards to ensure the accurate, consistent, and compliant management of public funds. In coordination with Internal Controls and Compliance, Accounting develops and maintains the City's Accounting Manual and related Standard Operating Procedures (SOPs), which define required accounting policies, processes, and internal control expectations across all departments. Accounting supports departments by processing vendor payments, overseeing compliance with accounting policies, and issuing official financial reports. Through these activities, Accounting promotes financial integrity, operational consistency, and strong internal controls to safeguard City resources.</p>			
Program Objectives			
<p>Accounting will continue to produce an Annual Comprehensive Financial Report (ACFR) that adheres to the highest standards, securing the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA).</p> <p>Accounting will continue supporting the Optimizing Procurement and Accounting Logistics (OPAL) project as an ongoing effort by contributing to the system's design, implementation, and successful deployment.</p> <p>The program will participate in regular meetings with departmental staff to provide comprehensive training and updates on proper internal controls and current accounting procedures.</p>			
Performance Measures			
Description (1)	Fiscal 2025 Year-End (2)	Fiscal 2027 Target (3)	Fiscal 2025 Target (4)
Percentage of new Government Accounting Standards Board (GASB) pronouncements implemented by required date	100%	100%	100%
<u>Comments:</u>			
Percentage of paid vendors enrolled in Automatic Clearing House payments	68%	70%	70%
<u>Comments:</u>	Accounting aims to modernize payment processes by increasing vendor enrollment in electronic automated clearing house (ACH) payments. Accounting will focus on identifying high volume vendors that have not signed up for ACH in an attempt to lower the total amount of checks written.		
<u>Comments:</u>			
<u>Comments:</u>			
<u>Comments:</u>			
<u>Comments:</u>			
<u>Comments:</u>			

71-53EZ (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

PROGRAM SUMMARY - ALL FUNDS

Department Office of the Director of Finance	No. 35	Program Accounting	No. 05
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Summary by Fund

Fund No. (1)	Fund (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
01	GENERAL	3,915,269	3,803,489	3,900,759	3,997,108	96,349
14	ACUTE CARE HOSPITAL FUND	75,000	75,000	75,000	75,000	
Total		3,990,269	3,878,489	3,975,759	4,072,108	96,349

Summary of Full Time Positions by Fund

Fund No. (1)	Fund (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted (4)	Fiscal 2026 PPE 11/23/25 (5)	Fiscal 2027 Budgeted (6)	Inc. / (Dec.) (Col. 6 less 4) (7)
01	GENERAL	40	42	38	42	
Total Full Time		40	42	38	42	

Summary of Non-Tax Revenues by Fund

Fund No. (1)	Fund (2)	Fiscal 2025 Actual Revenues (3)	Fiscal 2026 Original Budget (4)	Fiscal 2026 Estimated Revenues (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
Total						

Selected Associated Capital Projects

Dept. Where Appropriated (1)	Description (2)	Carry Forward (3)	Fiscal 2026 Original Approp. (GO Only) (4)	Fiscal 2026 Original Approp. (All Other Sources) (5)	Fiscal 2027 Proposed Budget (GO Only) (6)	Fiscal 2027 Proposed Bdg (All Other Sources) (7)
Total						

Selected Associated Operating Costs

Dept. Where Appropriated (1)	Description (2)	Fiscal 2025 Calculated Obligations (3)	Fiscal 2026 Calculated Appropriations (4)	Fiscal 2026 Calculated Obligations (5)	Fiscal 2027 Calculated Budget (6)	Increase or (Decrease) (7)
Finance	Employee Benefits - Civilian	1,449,474	1,372,000	1,343,050	1,431,204	88,154
Finance	Employee Benefits - Uniform					
Total		1,449,474	1,372,000	1,343,050	1,431,204	88,154

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	PROGRAM SUMMARY
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Department Office of the Director of Finance	No. 35	Program Accounting	No. 05
Fund General	No. 01		

Summary by Class

Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services	3,660,888	3,383,911	3,481,619	3,577,530	95,911
b)	Employee Benefits					
200	Purchase of Services	244,898	409,587	409,149	409,587	438
300	Materials and Supplies	9,483	9,991	9,991	9,991	
400	Equipment					
500	Contributions, Indemnities and Taxes					
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
Total		3,915,269	3,803,489	3,900,759	3,997,108	96,349

Summary of Positions

Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian	40	42	38	42	
105	Full Time - Uniform					
Total		40	42	38	42	

Selected Associated Non-Tax Revenues by Type

Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 Proposed Budget (5)	Increase or (Decrease) (6)
Local (Non-Governmental)					
Federal					
State					
Other Governments					
Other Funds of the City					
Total					

71-53F (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SCHEDULE 100
LIST OF POSITIONS
BY PROGRAM**

Department				No.	Program				No.
Office of the Director of Finance				35	Accounting				05
Fund				No.					
General				01					
Line No.	Class Code	Title	Salary Range	Fiscal 2025 Actual Pos. 6/30/25	Fiscal 2026 Budgeted Positions	Increment Run -PPE 11/23/25	Fiscal 2027 Budgeted Positions	Annual Salary 7/1/26	Increase (Decrease) (Col. 8 less Col. 6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Financial Reporting (01)									
1	2A15	Accounting Info Systems Supervisor 1	96,194 - 123,688	1	1	1	1	126,162	
2	2A12	Accounting Section Supervisor	96,194 - 123,688	1	1	1	1	124,513	
4	2A06	Accountant	56,752 - 72,969			1			(1)
5	2A09	Financial Accountant	72,016 - 92,571	3	2	2	2	162,025	
6	2A04	Financial Accountant Specialist	82,027 - 105,462	6	3	6	8	815,912	5
7	2A14	Accounting Assistant Director	117,022 - 150,453	1	1	1			(1)
SUBTOTAL				12	9	11	12	1,228,612	3
Financial Verification (02)									
8	A206	Accounting Verification & Procedures Mgr	109,987 - 126,455			2			(2)
9	1A03	Office Clerk 2	41,802 - 45,195	1	1	1	1	45,820	
10	1A04	Clerk 3	49,406 - 53,908	9	9	9	10	542,114	1
11	2A01	Financial Technician	46,008 - 59,153	2	3				(3)
12	2C30	Fiscal Assistant	60,833 - 78,190		1	2	3	193,015	2
13	2L10	Administrative Assistant Non Confidential	52,007 - 66,856	1	1	1	1	68,360	
14	2A09	Financial Accountant	72,016 - 92,571	1	1	1	1	83,525	
15	2A04	Financial Accountant Specialist	82,027 - 105,462	1		1			
16	2A22	Accounting Verification and Procedures	97,339 - 125,145	1			1	104,310	
SUBTOTAL				16	18	15	17	1,037,144	(1)
Management & Support (05)									
17	2A14	Accounting Assistant Director	117,022 - 150,453	1	1	1	1	151,278	
18	2A23	Chief Accounting Officer	142,743 - 183,526	1	1	1	1	185,151	
SUBTOTAL				2	2	2	2	336,429	
Grants Accounting (06)									
19	2A06	Accountant	56,752 - 72,969	1	1	1	1	68,919	
20	2A13	Accounting Manager	101,497 - 130,493	1	1				(1)
21	2A12	Accounting Section Spv	96,194 - 123,688	2	2	2	2	276,591	
22	2A04	Financial Accountant Specialist	82,027 - 105,462	1	4	4	4	387,067	
23	2A01	Financial Technician	46,008 - 59,153	1	1	1	1	60,484	
24	2A09	Financial Accountant	72,016 - 92,571	4	4	1	1	95,117	(3)
25	2A14	Accounting Assistant Director	117,022 - 150,453			1	1	151,478	1
26	2A05	Accountant Trainee	47,300 - 60,808				1	60,808	1
SUBTOTAL				10	13	10	11	1,100,464	(2)
TOTAL				40	42	38	42	3,702,649	

71-531 (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	SCHEDULE 100 LIST OF POSITIONS BY PROGRAM
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Department Office of the Director of Finance	No. 35	Program Accounting	No. 05
Fund General	No. 01		

Line No. (1)	Class Code (2)	Title (3)	Salary Range (in dollars) (4)	Fiscal 2025 Actual Pos. 6/30/25 (5)	Fiscal 2026 Budgeted Positions (6)	Increment Run -PPE 11/23/25 (7)	Fiscal 2027 Budgeted Positions (8)	Annual Salary 7/1/26 (9)	Inc. (Dec.) (Col. 8 less Col. 6) (10)
		Full Time Employees		40	42	38	42	3,702,649	
		Overtime						30,000	
		Expenditure Transfer - Acute Care Hospital						(75,000)	
		Part Time						25,000	
		FY26 Adjustments for Steps and Longevities						19,226	

Total Gross Requirements				40	42	38	42	3,701,875	
Plus: Earned Increment									
Plus: Longevity									
Less: (Vacancy Allowance)								(124,345)	
Total Budget								3,577,530	

Summary of Personal Services

Line No. (1)	Category (2)	Fiscal 2025		Fiscal 2026			Fiscal 2027		Inc. / (Dec.) in Require. (Col. 9 less Col. 6) (10)	Inc. / (Dec.) in Bud. Pos. (Col. 8 less Col. 5) (11)
		Actual Positions 6/30/25 (3)	Actual Obligations (4)	Budgeted Positions (5)	Estimated Obligations (6)	Increment Run -PPE 11/23/25 (7)	Budgeted Positions (8)	Proposed Budget (9)		
1	Lump Sum		38,412		145,675				(145,675)	
2	Full Time - Civilian	40	3,567,496	42	3,305,562	38	42	3,522,530	216,968	
3	Full Time - Uniform									
4	Bonus, Gross Adj.									
5	PT, Temp/Seas, Bd, SCG		22,571		28,525			25,000	(3,525)	
6	Overtime - Civilian		32,409		1,857			30,000	28,143	
7	Overtime - Uniform									
8	Unused Uniform Leave									
9	Shift/Stress									
10	H&L, IOD, LT-Sick									
11										
12										
	Total	40	3,660,888	42	3,481,619	38	42	3,577,530	95,911	

71-53J (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET			SCHEDULE 300 - 400 MATERIALS, SUPPLIES & EQUIPMENT BY PROGRAM			
Department Office of the Director of Finance		No. 35	Program Accounting		No. 05	
Fund General		No. 01				
Code (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
Schedule 300 - Materials & Supplies						
301	Agricultural & Botanical					
302	Animal, Livestock & Marine					
303	Bakeshop, Dining Room & Kitchen					
304	Books & Other Publications	6,283	4,991	4,991	4,991	
305	Building & Construction					
306	Library Materials					
307	Chemicals & Gases					
308	Dry Goods, Notions & Wearing Apparel					
309	Cordage & Fibers					
310	Electrical & Communication					
311	General Equipment & Machinery					
312	Fire Fighting & Safety					
313	Food					
314	Fuel - Heating & Cooling					
316	General Hardware & Minor Tools					
317	Hospital & Laboratory					
318	Janitorial, Laundry & Household					
320	Office Materials & Supplies	3,000	1,000	1,000	1,000	
322	Small Power Tools & Hand Tools					
323	Plumbing, AC & Space Heating					
324	Precision, Photographic & Artists					
325	Printing	200	4,000	4,000	4,000	
326	Recreational & Educational					
328	Vehicle Parts & Accessories					
335	Lubricants					
340	#2 Diesel Fuel					
341	Compressed Natural Gas (CNG)					
342	Liquid Propane Gas (LPG)					
345	Gasoline					
399	Other Materials & Supplies (not otherwise classified)					
Total		9,483	9,991	9,991	9,991	
Schedule 400 - Equipment						
405	Construction, Dredging & Conveying					
410	Electrical, Lighting & Communications					
411	General Equipment & Machinery					
412	Fire Fighting & Emergency					
417	Hospital & Laboratory					
420	Office Equipment					
423	Plumbing, AC & Space Heating					
424	Precision, Photographic & Artists					
426	Recreational & Educational					
427	Computer Equipment & Peripherals					
428	Vehicles					
430	Furniture & Furnishings					
499	Other Equipment (not otherwise classified)					
Total						

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SUPPORTING DETAIL:
PROFESSIONAL SERVICES AND
CARE OF INDIVIDUALS, BY PROGRAM**

Department Office of the Director of Finance	No. 35	Program Accounting	No. 05
Fund General	No. 01		

Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriation (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
250s	Professional Services (250-254, 257-259)	136,265	152,250	151,812	152,250	438
290	Payments for Care of Individuals					

Minor Object Code	Name of Contractor or Provider	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriation	Fiscal 2026 Estimated Obligations	Fiscal 2027 Proposed Budget	Describe purpose or scope of service provided. Include, if applicable, unit cost of service.
0250	SOLUSTAFF		11,812			OIT STAFF AUGMENTATION
0250	CHEIRON	10,000	11,812	11,812	10,000	OPEB VALUATION
0250	GFOA				2,250	COA REVIEW
0250	VARIOUS	1,265				MISC
	Subtotal	11,265	23,624	11,812	12,250	
0252	MAXIMUS	45,000	46,813	50,000	50,000	COST ALLOCATION PLAN
0252	ZELENKOFKSKE AXELROD LLC	80,000	81,813	90,000	90,000	ACCOUNTING SERVICES
	Subtotal	125,000	128,626	140,000	140,000	
	Total	136,265	152,250	151,812	152,250	

71-53N (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	PROGRAM SUMMARY
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Department	No.	Program	No.
Office of the Director of Finance	35	Accounting	05
Fund	No.		
Acute Care Hospital Assessment	14		

Summary by Class

Class	Description	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriations	Fiscal 2026 Estimated Obligations	Fiscal 2027 Proposed Budget	Increase or (Decrease)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
100	Employee Compensation					
a)	Personal Services	75,000	75,000	75,000	75,000	
b)	Employee Benefits					
200	Purchase of Services					
300	Materials and Supplies					
400	Equipment					
500	Contributions, Indemnities and Taxes					
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
	Total	75,000	75,000	75,000	75,000	

Summary of Positions

Code	Category	Actual Positions 6/30/25	Fiscal 2026 Budgeted Positions	Increment Run PPE 11/23/25	Fiscal 2027 Budgeted Positions	Increase or (Decrease)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
101	Full Time - Civilian					
105	Full Time - Uniform					
	Total					

Selected Associated Non-Tax Revenues by Type

Description	Fiscal 2025 Actual Revenues	Fiscal 2026 Original Budget	Fiscal 2026 Estimated Revenues	Fiscal 2027 Proposed Budget	Increase or (Decrease)
(1)	(2)	(3)	(4)	(5)	(6)
Local (Non-Governmental)					
Federal					
State					
Other Governments					
Other Funds of the City					
Total					

71-53F (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SCHEDULE 100
LIST OF POSITIONS
BY PROGRAM**

Department Office of the Director of Finance	No. 35	Program Accounting	No. 05
Fund Acute Care Hospital Assessment	No. 14		

Line No. (1)	Class Code (2)	Title (3)	Salary Range (in dollars) (4)	Fiscal 2025 Actual Pos. 6/30/25 (5)	Fiscal 2026 Budgeted Positions (6)	Increment Run -PPE 11/23/25 (7)	Fiscal 2027 Budgeted Positions (8)	Annual Salary 7/1/26 (9)	Inc. (Dec.) (Col. 8 less Col. 6) (10)
		Expenditure Transfer - Acute Care Hospital from the general fund						75,000	

Total Gross Requirements								75,000	
Plus: Earned Increment									
Plus: Longevity									
Less: (Vacancy Allowance)									
Total Budget								75,000	

Summary of Personal Services

Line No. (1)	Category (2)	Fiscal 2025		Fiscal 2026			Fiscal 2027		Inc. / (Dec.) in Require. (Col. 9 less Col. 6) (10)	Inc. / (Dec.) in Bud. Pos. (Col. 8 less Col. 5) (11)
		Actual Positions 6/30/25 (3)	Actual Obligations (4)	Budgeted Positions (5)	Estimated Obligations (6)	Increment Run -PPE 11/23/25 (7)	Budgeted Positions (8)	Proposed Budget (9)		
1	Lump Sum									
2	Full Time - Civilian		75,000		75,000			75,000		
3	Full Time - Uniform									
4	Bonus, Gross Adj.									
5	PT, Temp/Seas, Bd, SCG									
6	Overtime - Civilian									
7	Overtime - Uniform									
8	Unused Uniform Leave									
9	Shift/Stress									
10	H&L, IOD, LT-Sick									
11										
12										
Total			75,000		75,000			75,000		

71-53J (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

PERFORMANCE MEASURES

Department Finance	No. 35	Program Risk Management	No. 07
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Program Description

Risk Management (Risk) works to reduce the financial impact to the City from claims, lawsuits, and employee injuries; reduces the corresponding frequency and severity of these events through the application of professional risk management techniques; protects City finances through effective risk transfer and fund recovery; and provides a safe work environment for employees and the public on City property.

Program Objectives

Starting in FY27, Risk will add capacity for management and oversight of a new Vacatur Fund to provide early financial and social supports to individuals whose convictions have been vacated, while also avoiding the inherent risk of litigation.

Risk will work to implement a Citywide, leadership-led approach to safety management which emphasizes the role of top management in driving efforts to improve health and safety performance, in alignment with the Mayor's goals for a safer Philadelphia.

Risk will continue to reduce City liabilities in workers' compensation through its aggressive settlement strategy.

Risk will fully implement the Owner-Controlled Insurance Programs (OCIP) and extend its coverage to small business contractors.

Performance Measures

Description	Fiscal 2025 Year-End	Fiscal 2026 Target	Fiscal 2027 Target
(1)	(2)	(3)	(4)
Average number of police and firefighters on no duty	247	≤ 265	≤ 225
<u>Comments:</u>			
Number of all employee injuries	2,268	≤ 2,096	≤ 2,063
<u>Comments:</u>	The FY27 target represents a 5% reduction of the 3-year average of FY24, FY25 and FY26. This target is subject to change once FY26 is complete.		
Average number of days from date of initial request to completion of the Permanent & Partial Disability Determination process	54	≤ 45	≤ 35
<u>Comments:</u>			
Secondary Employment job offers	24	12	12

<p><u>Comments:</u></p>	<p>Regulation 32 created a modified duty program (Secondary Employment Placement) for active employees who are no longer able to perform their pre-injury duties because of work injury but are able to perform some other work for the City. In the Secondary Employment Placement Program (SEPP), an employee can elect to participate in the SEPP, which allows them to continue their service to the residents of Philadelphia, while maintaining their original union affiliation and pension status, and while earning the same salary as they did pre-injury. Employees that elect participation in the SEPP are referred to a vocational specialist. The vocational specialist works with the employee and City departments for job opportunities within the employee's restrictions for up to six months. The Program is administered by the Office of Human Resources and Risk Management, and it helps alleviate employment shortages caused by attrition, retirement, and injury. The candidate pool is significantly lower than in previous years, declining from over 100 potential applicants to approximately 20 in FY26. The Department anticipates this lower pool will continue into FY27 given injuries have decreased and more employees are returning to work after injury, resulting in fewer employees eligible to participate in the secondary employment program.</p>
<p><u>Comments:</u></p>	

71-53EZ (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

PROGRAM SUMMARY - ALL FUNDS

Department Office of the Director of Finance	No. 35	Program Risk Management	No. 07
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Summary by Fund

Fund No. (1)	Fund (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
01	GENERAL	3,179,386	7,333,738	7,509,741	7,464,161	(45,580)
09	AVIATION	4,707,933	5,000,000	5,000,000	5,000,000	
	Total	7,887,319	12,333,738	12,509,741	12,464,161	(45,580)

Summary of Full Time Positions by Fund

Fund No. (1)	Fund (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted (4)	Fiscal 2026 PPE 11/23/25 (5)	Fiscal 2027 Budgeted (6)	Inc. / (Dec.) (Col. 6 less 4) (7)
01	GENERAL	20	23	21	25	2
	Total Full Time	20	23	21	25	2

Summary of Non-Tax Revenues by Fund

Fund No. (1)	Fund (2)	Fiscal 2025 Actual Revenues (3)	Fiscal 2026 Original Budget (4)	Fiscal 2026 Estimated Revenues (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
	Total					

Selected Associated Capital Projects

Dept. Where Appropriated (1)	Description (2)	Carry Forward (3)	Fiscal 2026 Original Approp. (GO Only) (4)	Fiscal 2026 Original Approp. (All Other Sources) (5)	Fiscal 2027 Proposed Budget (GO Only) (6)	Fiscal 2027 Proposed Bdg (All Other Sources) (7)
	Total					

Selected Associated Operating Costs

Dept. Where Appropriated (1)	Description (2)	Fiscal 2025 Calculated Obligations (3)	Fiscal 2026 Calculated Appropriations (4)	Fiscal 2026 Calculated Obligations (5)	Fiscal 2027 Calculated Budget (6)	Increase or (Decrease) (7)
Finance	Employee Benefits - Civilian	583,778	666,082	706,450	1,876,155	1,169,705
Finance	Employee Benefits - Uniform					
	Total	583,778	666,082	706,450	1,876,155	1,169,705

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	PROGRAM SUMMARY
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Department Office of the Director of Finance	No. 35	Program Risk Management	No. 07
Fund General	No. 01		

Summary by Class

Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services	1,592,660	1,582,251	1,758,254	1,891,155	132,901
b)	Employee Benefits					
200	Purchase of Services	1,577,024	5,742,487	5,742,487	4,814,006	(928,481)
300	Materials and Supplies	4,237	3,500	3,500	503,500	500,000
400	Equipment	5,465	5,500	5,500	5,500	
500	Contributions, Indemnities and Taxes				250,000	250,000
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
Total		3,179,386	7,333,738	7,509,741	7,464,161	(45,580)

Summary of Positions

Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian	20	23	21	25	2
105	Full Time - Uniform					
Total		20	23	21	25	2

Selected Associated Non-Tax Revenues by Type

Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 Proposed Budget (5)	Increase or (Decrease) (6)
Local (Non-Governmental)					
Federal					
State					
Other Governments					
Other Funds of the City					
Total					

71-53F (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SCHEDULE 100
LIST OF POSITIONS
BY PROGRAM**

Department Office of the Director of Finance	No. 35	Program Risk Management	No. 07
Fund General	No. 01		

Line No. (1)	Class Code (2)	Title (3)	Salary Range (in dollars) (4)	Fiscal 2025 Actual Pos. 6/30/25 (5)	Fiscal 2026 Budgeted Positions (6)	Increment Run -PPE 11/23/25 (7)	Fiscal 2027 Budgeted Positions (8)	Annual Salary 7/1/26 (9)	Increase (Decrease) (Col. 8 less Col. 6) (10)
1	2L32	Administrative Specialist 2	66,266 - 85,195	1	1	1	1	87,112	
2	A620	Assistant to Director of Finance	52,275 - 132,600	5	5	5	7	652,499	2
3	6E50	Claims Adjuster	68,972 - 76,277	5	5	5	5	376,585	
4	6E51	Senior Claims Adjuster	75,059 - 83,196	1	1	1	1	81,508	
5	4J60	Industrial Hygienist	78,538 - 100,969	1	1	1	1	84,145	
6	D324	Deputy Director Of Finance	168,300	1	1	1	1	168,300	
7	2H78	Occupational Safety Administrator 2	84,075 - 108,099		2	1	2	192,799	
8	2H28	Safety Manager	90,141 - 115,889	1	1	1	1	117,114	
9	A620	BIL Project Manager	95,839	1	1	1	1	95,839	
10	1A04	Office Clerk 2	41,802 - 45,195	3	3	3	3	128,721	
11	A040	Administrative Assistant	63,022	1	1	1	1	63,022	
12	A620	Employee Disability Compliance Specialist	79,000		1		1	79,000	
SUBTOTAL				20	23	21	25	2,126,644	2

71-531 (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	SCHEDULE 100 LIST OF POSITIONS BY PROGRAM
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Department Office of the Director of Finance	No. 35	Program Risk Management	No. 07
Fund General	No. 01		

Line No. (1)	Class Code (2)	Title (3)	Salary Range (in dollars) (4)	Fiscal 2025 Actual Pos. 6/30/25 (5)	Fiscal 2026 Budgeted Positions (6)	Increment Run -PPE 11/23/25 (7)	Fiscal 2027 Budgeted Positions (8)	Annual Salary 7/1/26 (9)	Inc. (Dec.) (Col. 8 less Col. 6) (10)
		Full Time Employees		20	23	21	25	2,126,644	2
		Overtime						5,000	
		Part Time						5,000	
		Temp						5,000	
		Expenditure Transfer to MDO for BIL						(95,839)	
		FY26 Adjustments for Steps and Longevities						13,514	

Total Gross Requirements				20	23	21	25	2,059,319	2
Plus: Earned Increment									
Plus: Longevity									
Less: (Vacancy Allowance)								(168,164)	
Total Budget								1,891,155	

Summary of Personal Services

Line No. (1)	Category (2)	Fiscal 2025		Fiscal 2026			Fiscal 2027		Inc. / (Dec.) in Require. (Col. 9 less Col. 6) (10)	Inc. / (Dec.) in Bud. Pos. (Col. 8 less Col. 5) (11)
		Actual Positions 6/30/25 (3)	Actual Obligations (4)	Budgeted Positions (5)	Estimated Obligations (6)	Increment Run -PPE 11/23/25 (7)	Budgeted Positions (8)	Proposed Budget (9)		
1	Lump Sum		103,801							
2	Full Time - Civilian	20	1,436,816	23	1,738,739	21	25	1,876,155	137,416	2
3	Full Time - Uniform									
4	Bonus, Gross Adj.									
5	PT, Temp/Seas, Bd, SCG		10,559		19,000			10,000	(9,000)	
6	Overtime - Civilian		14,419		514			5,000	4,486	
7	Overtime - Uniform									
8	Unused Uniform Leave									
9	Shift/Stress									
10	H&L, IOD, LT-Sick		27,065							
11										
12										
Total		20	1,592,660	23	1,758,254	21	25	1,891,155	132,901	2

71-53J (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET			SCHEDULE 300 - 400 MATERIALS, SUPPLIES & EQUIPMENT BY PROGRAM			
Department Office of the Director of Finance		No. 35	Program Risk Management		No. 07	
Fund General		No. 01				
Code (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
Schedule 300 - Materials & Supplies						
301	Agricultural & Botanical					
302	Animal, Livestock & Marine					
303	Bakeshop, Dining Room & Kitchen					
304	Books & Other Publications					
305	Building & Construction					
306	Library Materials					
307	Chemicals & Gases					
308	Dry Goods, Notions & Wearing Apparel					
309	Cordage & Fibers					
310	Electrical & Communication					
311	General Equipment & Machinery					
312	Fire Fighting & Safety					
313	Food					
314	Fuel - Heating & Cooling					
316	General Hardware & Minor Tools					
317	Hospital & Laboratory				500,000	500,000
318	Janitorial, Laundry & Household					
320	Office Materials & Supplies	3,638	3,500	3,500	3,500	
322	Small Power Tools & Hand Tools					
323	Plumbing, AC & Space Heating					
324	Precision, Photographic & Artists	516				
325	Printing	83				
326	Recreational & Educational					
328	Vehicle Parts & Accessories					
335	Lubricants					
340	#2 Diesel Fuel					
341	Compressed Natural Gas (CNG)					
342	Liquid Propane Gas (LPG)					
345	Gasoline					
399	Other Materials & Supplies (not otherwise classified)					
Total		4,237	3,500	3,500	503,500	500,000
Schedule 400 - Equipment						
405	Construction, Dredging & Conveying					
410	Electrical, Lighting & Communications					
411	General Equipment & Machinery					
412	Fire Fighting & Emergency					
417	Hospital & Laboratory					
420	Office Equipment					
423	Plumbing, AC & Space Heating					
424	Precision, Photographic & Artists					
426	Recreational & Educational					
427	Computer Equipment & Peripherals	5,465	5,500	5,500	5,500	
428	Vehicles					
430	Furniture & Furnishings					
499	Other Equipment (not otherwise classified)					
Total		5,465	5,500	5,500	5,500	

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SUPPORTING DETAIL:
PROFESSIONAL SERVICES AND
CARE OF INDIVIDUALS, BY PROGRAM**

Department Office of the Director of Finance	No. 35	Program Risk Management	No. 07
Fund General	No. 01		

Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriation (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
250s	Professional Services (250-254, 257-259)	1,010,065	1,269,500	1,379,500	1,154,500	(225,000)
290	Payments for Care of Individuals					

Minor Object Code	Name of Contractor or Provider	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriation	Fiscal 2026 Estimated Obligations	Fiscal 2027 Proposed Budget	Describe purpose or scope of service provided. Include, if applicable, unit cost of service.
0250	M. LAWTON & ASSOCIATES	950,000	950,000	1,060,000	1,060,000	RISK MGMT/RECOVERY SERVICES
0250	CURLEY ADJUSTMENT BUREAU	29,000	78,750	78,750	78,750	CLAIMS ADMIN SERVICES
0250	VERISK ISO CLAIM SEARCH		15,750	15,750	15,750	CLAIMS SEARCH
0250	TBD		225,000	225,000		OCIP & 2026 SPECIAL EVENTS
0250	US FACILITIES INC	31,065				OFFICE RENOVATIONS
	Subtotal	1,010,065	1,269,500	1,379,500	1,154,500	

71-53N (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SUPPORTING DETAIL:
CLASSES OTHER THAN
250s AND 290, BY PROGRAM**

Department Office of the Director of Finance	No. 35	Program Risk Management	No. 07
Fund General	No. 01		

Minor Object Code	Name of Contractor or Provider	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriation	Fiscal 2026 Estimated Obligations	Fiscal 2027 Proposed Budget	Describe purpose or scope of service provided. Include, if applicable, unit cost of service.
0280	A V INTERNATIONAL INC	78,303		350,000	350,000	INSURANCE PREMIUMS
0280	BRADLEY AND BRADLEY ASSOCIATES	521,647		350,000	350,000	INSURANCE PREMIUMS
0280	FACTORY MUTUAL INSURANCE COMPANY	1,079,859				INSURANCE PREMIUMS
0280	SELECTIVE INSURANCE - FLOOD	21,925		4,706	4,706	INSURANCE PREMIUMS
0280	THE GRAHAM COMPANY	328,151		350,000	350,000	INSURANCE PREMIUMS
0280	WILLIS TOWERS WATSON NORTHEAST	48,804		350,000	350,000	INSURANCE PREMIUMS
0280	USI INSURANCE SERVICES LLC	107,880				INSURANCE PREMIUMS
0280	ANDERSON & CATANIA SURETY SEVICES LLC	1,420				INSURANCE PREMIUMS
0280	VARIOUS		4,456,558	2,941,852	2,238,371	INSURANCE PREMIUMS
	TOTAL	2,187,989	4,456,558	4,346,558	3,643,077	
0299	FUND BALANCE ADJUSTMENTS	(1,639,874)				FUND BALANCE ADJUSTMENTS
0317	HOSPITAL & LABORATORY				500,000	AEDs
0517	RCO INSURANCE SUBSIDY				250,000	INSURANCE PREMIUMS

71-530 (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET			PROGRAM SUMMARY			
Department Office of the Director of Finance		No. 35	Program Risk Management		No. 07	
Fund Aviation		No. 09				
Summary by Class						
Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services					
b)	Employee Benefits					
200	Purchase of Services	4,707,933	5,000,000	5,000,000	5,000,000	
300	Materials and Supplies					
400	Equipment					
500	Contributions, Indemnities and Taxes					
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
Total		4,707,933	5,000,000	5,000,000	5,000,000	
Summary of Positions						
Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian					
105	Full Time - Uniform					
Total						
Selected Associated Non-Tax Revenues by Type						
Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 Proposed Budget (5)	Increase or (Decrease) (6)	
Local (Non-Governmental)						
Federal						
State						
Other Governments						
Other Funds of the City						
Total						

71-53F (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SUPPORTING DETAIL:
CLASSES OTHER THAN
250s AND 290, BY PROGRAM**

Department Office of the Director of Finance	No. 35	Program Risk Management	No. 07
Fund Aviation	No. 09		

Minor Object Code	Name of Contractor or Provider	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriation	Fiscal 2026 Estimated Obligations	Fiscal 2027 Proposed Budget	Describe purpose or scope of service provided. Include, if applicable, unit cost of service.
0280	THE GRAHAM COMPANY	1,288,068		1,064,689		CYBER SECUR./LIAB. INSURANCE
0280	FACTORY MUTUAL INSURANCE	3,419,865		3,547,035		TERRORISM/ LIAB. INSURANCE
0280	VARIOUS		5,000,000	388,276	5,000,000	PREMIUMS/TERRORISM/ LIABILITY INSURANCE
Total		4,707,933	5,000,000	5,000,000	5,000,000	

71-530 (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	PROGRAM SUMMARY
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Department Office of the Director of Finance	No. 35	Program Community College of Philadelphia Contribution	No. 10
Fund General	No. 01		

Summary by Class

Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services					
b)	Employee Benefits					
200	Purchase of Services					
300	Materials and Supplies					
400	Equipment					
500	Contributions, Indemnities and Taxes	56,003,181	54,003,181	54,003,181	55,853,181	1,850,000
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
Total		56,003,181	54,003,181	54,003,181	55,853,181	1,850,000

Summary of Positions

Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian					
105	Full Time - Uniform					
Total						

Selected Associated Non-Tax Revenues by Type

Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 Proposed Budget (5)	Increase or (Decrease) (6)
Local (Non-Governmental)					
Federal					
State					
Other Governments					
Other Funds of the City					
Total					

71-53F (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET			PROGRAM SUMMARY			
Department Office of the Director of Finance		No. 35	Program Hero Awards		No. 12	
Fund General		No. 01				
Summary by Class						
Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services					
b)	Employee Benefits					
200	Purchase of Services					
300	Materials and Supplies					
400	Equipment					
500	Contributions, Indemnities and Taxes		150,000	150,000	150,000	
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
Total			150,000	150,000	150,000	
Summary of Positions						
Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian					
105	Full Time - Uniform					
Total						
Selected Associated Non-Tax Revenues by Type						
Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 Proposed Budget (5)	Increase or (Decrease) (6)	
Local (Non-Governmental)						
Federal						
State						
Other Governments						
Other Funds of the City						
Total						

71-53F (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

PROGRAM SUMMARY - ALL FUNDS

Department Office of the Director of Finance	No. 35	Program Indemnities	No. 13
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Summary by Fund

Fund No. (1)	Fund (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
01	General		61,246,000	61,246,000	61,278,421	32,421
02	Water		6,500,000	6,500,000	7,000,000	500,000
09	Aviation		2,512,000	2,512,000	3,512,000	1,000,000
17	Transportation		15,000,000	13,000,000	15,000,000	2,000,000
	Total		85,258,000	83,258,000	86,790,421	3,532,421

Summary of Full Time Positions by Fund

Fund No. (1)	Fund (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted (4)	Fiscal 2026 PPE 11/23/25 (5)	Fiscal 2027 Budgeted (6)	Inc. / (Dec.) (Col. 6 less 4) (7)
	Total Full Time					

Summary of Non-Tax Revenues by Fund

Fund No. (1)	Fund (2)	Fiscal 2025 Actual Revenues (3)	Fiscal 2026 Original Budget (4)	Fiscal 2026 Estimated Revenues (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
	Total					

Selected Associated Capital Projects

Dept. Where Appropriated (1)	Description (2)	Carry Forward (3)	Fiscal 2026 Original Approp. (GO Only) (4)	Fiscal 2026 Original Approp. (All Other Sources) (5)	Fiscal 2027 Proposed Budget (GO Only) (6)	Fiscal 2027 Proposed Bdgt (All Other Sources) (7)
	Total					

Selected Associated Operating Costs

Dept. Where Appropriated (1)	Description (2)	Fiscal 2025 Calculated Obligations (3)	Fiscal 2026 Calculated Appropriations (4)	Fiscal 2026 Calculated Obligations (5)	Fiscal 2027 Calculated Budget (6)	Increase or (Decrease) (7)
Finance	Employee Benefits - Civilian					
Finance	Employee Benefits - Uniform					
	Total					

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	PROGRAM SUMMARY
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Department Office of the Director of Finance	No. 35	Program Indemnities	No. 13
Fund All	No.		

Summary by Class

Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services					
b)	Employee Benefits					
200	Purchase of Services					
300	Materials and Supplies					
400	Equipment					
500	Contributions, Indemnities and Taxes		85,258,000	83,258,000	86,790,421	3,532,421
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
Total			85,258,000	83,258,000	86,790,421	3,532,421

Summary of Positions

Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian					
105	Full Time - Uniform					
Total						

Selected Associated Non-Tax Revenues by Type

Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 Proposed Budget (5)	Increase or (Decrease) (6)
Local (Non-Governmental)					
Federal					
State					
Other Governments					
Other Funds of the City					
Total					

71-53F (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET			PROGRAM SUMMARY			
Department Office of the Director of Finance		No. 35	Program Indemnities		No. 13	
Fund General		No. 01				
Summary by Class						
Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services					
b)	Employee Benefits					
200	Purchase of Services					
300	Materials and Supplies					
400	Equipment					
500	Contributions, Indemnities and Taxes		61,246,000	61,246,000	61,278,421	32,421
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
Total			61,246,000	61,246,000	61,278,421	32,421
Summary of Positions						
Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian					
105	Full Time - Uniform					
Total						
Selected Associated Non-Tax Revenues by Type						
Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 Proposed Budget (5)	Increase or (Decrease) (6)	
Local (Non-Governmental)						
Federal						
State						
Other Governments						
Other Funds of the City						
Total						

71-53F (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET			PROGRAM SUMMARY			
Department Office of the Director of Finance		No. 35	Program Indemnities		No. 13	
Fund Water		No. 02				
Summary by Class						
Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services					
b)	Employee Benefits					
200	Purchase of Services					
300	Materials and Supplies					
400	Equipment					
500	Contributions, Indemnities and Taxes		6,500,000	6,500,000	7,000,000	500,000
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
Total			6,500,000	6,500,000	7,000,000	500,000
Summary of Positions						
Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian					
105	Full Time - Uniform					
Total						
Selected Associated Non-Tax Revenues by Type						
Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 Proposed Budget (5)	Increase or (Decrease) (6)	
Local (Non-Governmental)						
Federal						
State						
Other Governments						
Other Funds of the City						
Total						

71-53F (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	PROGRAM SUMMARY
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Department	No.	Program	No.
Office of the Director of Finance	35	Indemnities	13
Fund	No.		
Aviation	09		

Summary by Class

Class	Description	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriations	Fiscal 2026 Estimated Obligations	Fiscal 2027 Proposed Budget	Increase or (Decrease)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
100	Employee Compensation					
a)	Personal Services					
b)	Employee Benefits					
200	Purchase of Services					
300	Materials and Supplies					
400	Equipment					
500	Contributions, Indemnities and Taxes		2,512,000	2,512,000	3,512,000	1,000,000
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
Total			2,512,000	2,512,000	3,512,000	1,000,000

Summary of Positions

Code	Category	Actual Positions 6/30/25	Fiscal 2026 Budgeted Positions	Increment Run PPE 11/23/25	Fiscal 2027 Budgeted Positions	Increase or (Decrease)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
101	Full Time - Civilian					
105	Full Time - Uniform					
Total						

Selected Associated Non-Tax Revenues by Type

Description	Fiscal 2025 Actual Revenues	Fiscal 2026 Original Budget	Fiscal 2026 Estimated Revenues	Fiscal 2027 Proposed Budget	Increase or (Decrease)
(1)	(2)	(3)	(4)	(5)	(6)
Local (Non-Governmental)					
Federal					
State					
Other Governments					
Other Funds of the City					
Total					

71-53F (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	PROGRAM SUMMARY
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Department Office of the Director of Finance	No. 35	Program Indemnities	No. 13
Fund Aviation	No. 09		

Summary by Class

Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services					
b)	Employee Benefits					
200	Purchase of Services					
300	Materials and Supplies					
400	Equipment					
500	Contributions, Indemnities and Taxes		15,000,000	13,000,000	15,000,000	2,000,000
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
Total			15,000,000	13,000,000	15,000,000	2,000,000

Summary of Positions

Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian					
105	Full Time - Uniform					
Total						

Selected Associated Non-Tax Revenues by Type

Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 Proposed Budget (5)	Increase or (Decrease) (6)
Local (Non-Governmental)					
Federal					
State					
Other Governments					
Other Funds of the City					
Total					

71-53F (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET			PROGRAM SUMMARY			
Department Office of the Director of Finance		No. 35	Program Witness and Juror Fees		No. 14	
Fund General		No. 01				
Summary by Class						
Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services					
b)	Employee Benefits					
200	Purchase of Services	188,549	260,094	260,094	260,094	
300	Materials and Supplies					
400	Equipment					
500	Contributions, Indemnities and Taxes					
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
Total		188,549	260,094	260,094	260,094	
Summary of Positions						
Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian					
105	Full Time - Uniform					
Total						
Selected Associated Non-Tax Revenues by Type						
Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 Proposed Budget (5)	Increase or (Decrease) (6)	
Local (Non-Governmental)						
Federal						
State						
Other Governments						
Other Funds of the City						
Total						

71-53F (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	PROGRAM SUMMARY
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Department Office of the Director of Finance	No. 35	Program Employee Disability - Reg 32 Payroll	No. 20
Fund General	No. 01		

Summary by Class

Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services	13,509,960	12,200,000	9,200,000	8,000,000	(1,200,000)
b)	Employee Benefits					
200	Purchase of Services					
300	Materials and Supplies					
400	Equipment					
500	Contributions, Indemnities and Taxes					
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
Total		13,509,960	12,200,000	9,200,000	8,000,000	(1,200,000)

Summary of Positions

Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian					
105	Full Time - Uniform					
Total						

Selected Associated Non-Tax Revenues by Type

Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 Proposed Budget (5)	Increase or (Decrease) (6)
Local (Non-Governmental)					
Federal					
State					
Other Governments					
Other Funds of the City					
Total					

71-53F (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SCHEDULE 100
LIST OF POSITIONS
BY PROGRAM**

Department Office of the Director of Finance	No. 35	Program Employee Disability - Reg 32 Payroll	No. 20
Fund General	No. 01		

Line No. (1)	Class Code (2)	Title (3)	Salary Range (in dollars) (4)	Fiscal 2025 Actual Pos. 6/30/25 (5)	Fiscal 2026 Budgeted Positions (6)	Increment Run -PPE 11/23/25 (7)	Fiscal 2027 Budgeted Positions (8)	Annual Salary 7/1/26 (9)	Inc. (Dec.) (Col. 8 less Col. 6) (10)
		Regulation #32 Payroll						8,000,000	

Total Gross Requirements								8,000,000	
Plus: Earned Increment									
Plus: Longevity									
Less: (Vacancy Allowance)									
Total Budget								8,000,000	

Summary of Personal Services

Line No. (1)	Category (2)	Fiscal 2025		Fiscal 2026			Fiscal 2027		Inc. / (Dec.) in Require. (Col. 9 less Col. 6) (10)	Inc. / (Dec.) in Bud. Pos. (Col. 8 less Col. 5) (11)
		Actual Positions 6/30/25 (3)	Actual Obligations (4)	Budgeted Positions (5)	Estimated Obligations (6)	Increment Run -PPE 11/23/25 (7)	Budgeted Positions (8)	Proposed Budget (9)		
1	Lump Sum									
2	Full Time - Civilian		13,509,960		9,200,000			8,000,000	(1,200,000)	
3	Full Time - Uniform									
4	Bonus, Gross Adj.									
5	PT, Temp/Seas, Bd, SCG									
6	Overtime - Civilian									
7	Overtime - Uniform									
8	Unused Uniform Leave									
9	Shift/Stress									
10	H&L, IOD, LT-Sick									
11										
12										
Total			13,509,960		9,200,000			8,000,000	(1,200,000)	

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CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	PROGRAM SUMMARY
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Department Office of the Director of Finance	No. 35	Program School District Contribution	No. 25
Fund General	No. 01		

Summary by Class

Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services					
b)	Employee Benefits					
200	Purchase of Services					
300	Materials and Supplies					
400	Equipment					
500	Contributions, Indemnities and Taxes	284,052,590	284,052,590	284,052,590	284,052,590	
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
Total		284,052,590	284,052,590	284,052,590	284,052,590	

Summary of Positions

Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian					
105	Full Time - Uniform					
Total						

Selected Associated Non-Tax Revenues by Type

Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 Proposed Budget (5)	Increase or (Decrease) (6)
Local (Non-Governmental)					
Federal					
State					
Other Governments					
Other Funds of the City					
Total					

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CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	PROGRAM SUMMARY
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Department Office of the Director of Finance	No. 35	Program Refunds	No. 29
Fund General	No. 01		

Summary by Class

Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services					
b)	Employee Benefits					
200	Purchase of Services					
300	Materials and Supplies					
400	Equipment					
500	Contributions, Indemnities and Taxes	33,220	250,000	250,000	250,000	
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
Total		33,220	250,000	250,000	250,000	

Summary of Positions

Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian					
105	Full Time - Uniform					
Total						

Selected Associated Non-Tax Revenues by Type

Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 Proposed Budget (5)	Increase or (Decrease) (6)
Local (Non-Governmental)					
Federal					
State					
Other Governments					
Other Funds of the City					
Total					

71-53F (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET				PROGRAM SUMMARY - ALL FUNDS		
Department Office of the Director of Finance		No. 35	Program Provision for Other Grants		No. 16	
Summary by Fund						
Fund No. (1)	Fund (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
08	Grants Revenue		1,000,000,292		1,000,000,477	1,000,000,477
10	Community Development		20,000,000		20,000,000	20,000,000
	Total		1,020,000,292		1,020,000,477	1,020,000,477
Summary of Full Time Positions by Fund						
Fund No. (1)	Fund (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted (4)	Fiscal 2026 PPE 11/23/25 (5)	Fiscal 2027 Budgeted (6)	Inc. / (Dec.) (Col. 6 less 4) (7)
	Total Full Time					
Summary of Non-Tax Revenues by Fund						
Fund No. (1)	Fund (2)	Fiscal 2025 Actual Revenues (3)	Fiscal 2026 Original Budget (4)	Fiscal 2026 Estimated Revenues (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
	Total					
Selected Associated Capital Projects						
Dept. Where Appropriated (1)	Description (2)	Carry Forward (3)	Fiscal 2026 Original Approp. (GO Only) (4)	Fiscal 2026 Original Approp. (All Other Sources) (5)	Fiscal 2027 Proposed Budget (GO Only) (6)	Fiscal 2027 Proposed Bdg (All Other Sources) (7)
	Total					
Selected Associated Operating Costs						
Dept. Where Appropriated (1)	Description (2)	Fiscal 2025 Calculated Obligations (3)	Fiscal 2026 Calculated Appropriations (4)	Fiscal 2026 Calculated Obligations (5)	Fiscal 2027 Calculated Budget (6)	Increase or (Decrease) (7)
Finance	Employee Benefits - Civilian					
Finance	Employee Benefits - Uniform					
	Total					

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	PROGRAM SUMMARY
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Department Office of the Director of Finance	No. 35	Program Provision for Other Grants	No. 16
Fund All	No.		

Summary by Class

Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services					
b)	Employee Benefits					
200	Purchase of Services					
300	Materials and Supplies					
400	Equipment					
500	Contributions, Indemnities and Taxes					
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments		1,020,000,292		1,020,000,477	1,020,000,477
	Total		1,020,000,292		1,020,000,477	1,020,000,477

Summary of Positions

Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian					
105	Full Time - Uniform					
	Total					

Selected Associated Non-Tax Revenues by Type

Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 Proposed Budget (5)	Increase or (Decrease) (6)
Local (Non-Governmental)					
Federal					
State					
Other Governments					
Other Funds of the City					
Total					

71-53F (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**EMPLOYER'S SHARE OF
FRINGE BENEFITS**

Department						No.
General						010
Code	Object Classification	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriation	Fiscal 2026 Estimated Obligations	Fiscal 2027 Obligation Level	Increase or (Decrease)
(1)	(4)	(5)	(6)	(7)	(8)	(9)
196	UNEMPLOYMENT COMPENSATION INSURANCE	2,301,184	4,600,000	4,600,000	5,000,000	400,000
187	WORKER'S COMPENSATION - DISABILITY COMP.	61,181,802	62,736,254	62,736,254	64,918,305	2,182,051
188	WORKER'S COMPENSATION - MEDICAL PMTS.	50,174,575	61,751,260	61,751,260	63,899,052	2,147,792
190	PENSION OBLIGATION BONDS	121,856,062	121,032,456	121,032,456	120,780,444	(252,012)
191	PENSION	660,271,354	611,590,350	611,590,350	604,793,232	(6,797,118)
191	PENSION - SALES TAX	95,633,582	102,009,527	101,585,320	110,255,049	8,669,729
198	PENSION - CITY MATCHING FUNDS	1,769,779	1,800,000	1,800,000	1,900,000	100,000
189	MEDICARE TAX	33,694,597	36,026,189	36,026,189	36,864,123	837,934
192	FICA	70,317,776	73,180,000	73,180,000	77,032,482	3,852,482
186	FLEX CASH PAYMENTS	1,265,104	1,800,000	1,800,000	1,800,000	
193	HEALTH / MEDICAL	516,660,614	653,211,599	630,890,166	717,551,371	86,661,205
194	GROUP LIFE INSURANCE	5,589,532	9,000,000	9,000,000	9,500,000	500,000
195	GROUP LEGAL SERVICES	4,813,782	6,500,000	6,524,132	6,525,000	868
197	AUTO MECHANIC TOOL ALLOWANCE	156,425	350,000	350,000	350,000	
TOTAL		1,625,686,168	1,745,587,635	1,722,866,127	1,821,169,058	98,302,931

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**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**EMPLOYER'S SHARE OF
FRINGE BENEFITS**

Department						No.
Water						020
Code (1)	Object Classification (4)	Fiscal 2025 Actual Obligations (5)	Fiscal 2026 Original Appropriation (6)	Fiscal 2026 Estimated Obligations (7)	Fiscal 2027 Obligation Level (8)	Increase or (Decrease) (9)
196	UNEMPLOYMENT COMPENSATION INSURANCE	259,068	400,000	400,000	400,000	
187	WORKER'S COMPENSATION - DISABILITY COMP.	3,510,674	4,500,000	4,500,000	4,500,000	
188	WORKER'S COMPENSATION - MEDICAL PMTS.	3,041,013	3,900,000	3,900,000	3,900,000	
190	PENSION OBLIGATION BONDS	12,456,563	12,570,453	12,463,923	12,561,166	97,243
191	PENSION	60,465,159	62,776,350	62,009,850	61,988,816	(21,034)
191	PENSION - SALES TAX					
198	PENSION - CITY MATCHING FUNDS		40,000	40,000	40,000	
189	MEDICARE TAX	2,947,222	3,048,490	3,048,490	3,185,672	137,182
192	FICA	12,589,210	12,769,108	12,769,108	13,343,718	574,610
186	FLEX CASH PAYMENTS	118,949	301,184	301,184	301,184	
193	HEALTH / MEDICAL	48,018,004	57,294,056	57,294,056	58,440,406	1,146,350
194	GROUP LIFE INSURANCE	107,362	225,000	225,000	225,000	
195	GROUP LEGAL SERVICES	526,527	650,000	650,000	700,000	50,000
197	AUTO MECHANIC TOOL ALLOWANCE		80,000	80,000	80,000	
TOTAL		144,039,751	158,554,641	157,681,611	159,665,962	1,984,351

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**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**EMPLOYER'S SHARE OF
FRINGE BENEFITS**

Department						No.
Special Gasoline Tax						050
Code	Object Classification	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriation	Fiscal 2026 Estimated Obligations	Fiscal 2027 Obligation Level	Increase or (Decrease)
(1)	(4)	(5)	(6)	(7)	(8)	(9)
196	UNEMPLOYMENT COMPENSATION INSURANCE					
187	WORKER'S COMPENSATION - DISABILITY COMP.					
188	WORKER'S COMPENSATION - MEDICAL PMTS.					
190	PENSION OBLIGATION BONDS					
191	PENSION	500,000	500,000	500,000	500,000	
191	PENSION - SALES TAX					
198	PENSION - CITY MATCHING FUNDS					
189	MEDICARE TAX					
192	FICA					
186	FLEX CASH PAYMENTS					
193	HEALTH / MEDICAL	500,000	500,000	500,000	500,000	
194	GROUP LIFE INSURANCE					
195	GROUP LEGAL SERVICES					
197	AUTO MECHANIC TOOL ALLOWANCE					
TOTAL		1,000,000	1,000,000	1,000,000	1,000,000	

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**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**EMPLOYER'S SHARE OF
FRINGE BENEFITS**

Department						No.
Aviation						090
Code	Object Classification	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriation	Fiscal 2026 Estimated Obligations	Fiscal 2027 Obligation Level	Increase or (Decrease)
(1)	(4)	(5)	(6)	(7)	(8)	(9)
196	UNEMPLOYMENT COMPENSATION INSURANCE	101,392	300,000	300,000	300,000	
187	WORKER'S COMPENSATION - DISABILITY COMP.	1,172,910	1,650,000	1,650,000	1,650,000	
188	WORKER'S COMPENSATION - MEDICAL PMTS.	829,935	750,000	750,000	750,000	
190	PENSION OBLIGATION BONDS	5,137,458	4,961,220	5,143,841	5,183,973	40,132
191	PENSION	25,443,894	25,141,200	26,061,000	26,052,160	(8,840)
191	PENSION - SALES TAX					
198	PENSION - CITY MATCHING FUNDS		15,000	15,000	15,000	
189	MEDICARE TAX	1,433,515	1,442,756	1,442,756	1,615,887	173,131
192	FICA	4,347,440	4,268,736	4,268,736	4,780,984	512,248
186	FLEX CASH PAYMENTS	70,657	110,000	110,000	110,000	
193	HEALTH / MEDICAL	18,181,322	22,799,818	22,799,818	24,396,229	1,596,411
194	GROUP LIFE INSURANCE	32,384	150,000	150,000	150,000	
195	GROUP LEGAL SERVICES		225,000	225,000	225,000	
197	AUTO MECHANIC TOOL ALLOWANCE		30,000	30,000	30,000	
TOTAL		56,750,907	61,843,730	62,946,151	65,259,233	2,313,082

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**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**EMPLOYER'S SHARE OF
FRINGE BENEFITS**

Department						No.
Community Development						100
Code	Object Classification	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriation	Fiscal 2026 Estimated Obligations	Fiscal 2027 Obligation Level	Increase or (Decrease)
(1)	(4)	(5)	(6)	(7)	(8)	(9)
196	UNEMPLOYMENT COMPENSATION INSURANCE	7,427	8,587	8,587	9,138	551
187	WORKER'S COMPENSATION - DISABILITY COMP.	106,098	220,213	220,213	234,362	14,149
188	WORKER'S COMPENSATION - MEDICAL PMTS.					
190	PENSION OBLIGATION BONDS	379,918	749,093	749,093	797,225	48,132
191	PENSION	1,835,873	3,487,593	3,487,593	3,711,681	224,088
191	PENSION - SALES TAX					
198	PENSION - CITY MATCHING FUNDS					
189	MEDICARE TAX	84,228	157,112	157,112	167,207	10,095
192	FICA	360,151	673,177	673,177	716,430	43,253
186	FLEX CASH PAYMENTS	3,165	20,125	20,125	21,418	1,293
193	HEALTH / MEDICAL	921,119	1,768,589	1,768,589	1,883,455	114,866
194	GROUP LIFE INSURANCE	358	1,490	1,490	1,586	96
195	GROUP LEGAL SERVICES	5,474	10,701	10,701	11,389	688
197	AUTO MECHANIC TOOL ALLOWANCE					
TOTAL		3,703,811	7,096,680	7,096,680	7,553,891	457,211

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**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**EMPLOYER'S SHARE OF
FRINGE BENEFITS**

Department						No.
Acute Care Hospital Assessment						140
Code (1)	Object Classification (4)	Fiscal 2025 Actual Obligations (5)	Fiscal 2026 Original Appropriation (6)	Fiscal 2026 Estimated Obligations (7)	Fiscal 2027 Obligation Level (8)	Increase or (Decrease) (9)
196	UNEMPLOYMENT COMPENSATION INSURANCE					
187	WORKER'S COMPENSATION - DISABILITY COMP.	16,923	16,923	16,923	16,923	
188	WORKER'S COMPENSATION - MEDICAL PMTS.					
190	PENSION OBLIGATION BONDS		12,472	12,472	12,472	
191	PENSION		29,625	29,625	29,625	
191	PENSION - SALES TAX					
198	PENSION - CITY MATCHING FUNDS					
189	MEDICARE TAX	8,900	8,900	8,900	8,900	
192	FICA	37,785	37,785	37,785	37,785	
186	FLEX CASH PAYMENTS					
193	HEALTH / MEDICAL	219,233	178,191	178,191	178,698	507
194	GROUP LIFE INSURANCE	1,500	500	500	500	
195	GROUP LEGAL SERVICES	1,598	1,598	1,598	1,598	
197	AUTO MECHANIC TOOL ALLOWANCE					
TOTAL		285,939	285,994	285,994	286,501	507

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**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**EMPLOYER'S SHARE OF
FRINGE BENEFITS**

Department						No.
Transportation						170
Code	Object Classification	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriation	Fiscal 2026 Estimated Obligations	Fiscal 2027 Obligation Level	Increase or (Decrease)
(1)	(4)	(5)	(6)	(7)	(8)	(9)
196	UNEMPLOYMENT COMPENSATION INSURANCE		40,000	40,000	40,000	
187	WORKER'S COMPENSATION - DISABILITY COMP.	1,078,140	2,300,000	2,300,000	2,500,000	200,000
188	WORKER'S COMPENSATION - MEDICAL PMTS.					
190	PENSION OBLIGATION BONDS	1,919,152	3,758,961	3,941,660	3,941,660	
191	PENSION	18,800,000	19,239,150	19,545,750	19,539,120	(6,630)
191	PENSION - SALES TAX					
198	PENSION - CITY MATCHING FUNDS		15,000	15,000	15,000	
189	MEDICARE TAX	424,342	985,623	985,623	1,091,922	106,299
192	FICA	1,810,219	4,214,377	4,214,377	4,658,078	443,701
186	FLEX CASH PAYMENTS	28,571	75,000	75,000	75,000	
193	HEALTH / MEDICAL	8,950,922	18,019,728	16,483,000	17,205,377	722,377
194	GROUP LIFE INSURANCE	21,811	100,000	100,000	100,000	
195	GROUP LEGAL SERVICES	63,727	150,000	150,000	150,000	
197	AUTO MECHANIC TOOL ALLOWANCE					
TOTAL		33,096,884	48,897,839	47,850,410	49,316,157	1,465,747

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**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**EMPLOYER'S SHARE OF
FRINGE BENEFITS**

Department Summary						No. All Funds
Code (1)	Object Classification (4)	Fiscal 2025 Actual Obligations (5)	Fiscal 2026 Original Appropriation (6)	Fiscal 2026 Estimated Obligations (7)	Fiscal 2027 Obligation Level (8)	Increase or (Decrease) (9)
196	UNEMPLOYMENT COMPENSATION INSURANCE	2,669,071	5,348,587	5,348,587	5,749,138	400,551
187	WORKER'S COMPENSATION - DISABILITY COMP.	67,066,547	71,423,390	71,423,390	73,819,590	2,396,200
188	WORKER'S COMPENSATION - MEDICAL PMTS.	54,045,523	66,401,260	66,401,260	68,549,052	2,147,792
190	PENSION OBLIGATION BONDS	141,749,153	143,084,655	143,343,445	143,276,940	(66,505)
191	PENSION	767,316,280	722,764,268	723,224,168	716,614,634	(6,609,534)
191	PENSION - SALES TAX	95,633,582	102,009,527	101,585,320	110,255,049	8,669,729
198	PENSION - CITY MATCHING FUNDS	1,769,779	1,870,000	1,870,000	1,970,000	100,000
189	MEDICARE TAX	38,592,804	41,669,070	41,669,070	42,933,711	1,264,641
0192	FICA	89,462,581	95,143,183	95,143,183	100,569,477	5,426,294
186	FLEX CASH PAYMENTS	1,486,446	2,306,309	2,306,309	2,307,602	1,293
193	HEALTH / MEDICAL	593,451,214	753,771,981	729,913,820	820,155,536	90,241,716
194	GROUP LIFE INSURANCE	5,752,947	9,476,990	9,476,990	9,977,086	500,096
195	GROUP LEGAL SERVICES	5,411,108	7,537,299	7,561,431	7,612,987	51,556
197	AUTO MECHANIC TOOL ALLOWANCE	156,425	460,000	460,000	460,000	
TOTAL		1,864,563,460	2,023,266,519	1,999,726,973	2,104,250,802	104,523,829

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