

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2025



Budget Office

CITY OF PHILADELPHIA

September 30, 2025

The material in this report is preliminary and subject to revision and is not an official statement of the City of Philadelphia.

City of Philadelphia
QUARTERLY CITY MANAGERS REPORT
FOR THE PERIOD ENDING SEPTEMBER 30, 2025

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What is the Quarterly City Managers Report?

The Quarterly City Managers Report is a summary report on the finances and management of the City of Philadelphia. It is prepared under the direction of the Mayor's Office by the **Budget Office** in the **Office of the Director of Finance**. The report is based primarily on information provided by City departments and agencies.

The purpose of the **Quarterly City Managers Report** is to provide the senior management of the City of Philadelphia with a clear and timely summary of the City's progress in implementing the financial and management goals of the current year of the City's Five-Year Financial Plan, both on a "Year to Date Actual" basis and on a "Forecast for Full Year" basis.

The **Quarterly City Managers Report** contains the following reports and schedules:

General Fund: The General Fund is the principal operating fund of the City of Philadelphia. (For an explanation of the City's overall financial fund structure, see "Methodology for Financial Reporting" elsewhere in this Report). The **Quarterly City Managers Report** presents an overview of General Fund revenues by major revenue source and obligations by department. Additional detail is provided regarding General Fund direct wage and salary obligations by department; General Fund purchase of service contract obligations; and General Fund overtime utilization. All reports present budget targets, year-to-date actuals and year-end forecasts.

Departmental Full Time Positions: The **Quarterly City Managers Report** includes a report on budgeted and filled full-time positions for all City departments on an All Funds basis. This report presents budget targets, year-to-date actuals and year-end forecasts.

Departmental Leave Usage: Departments are ranked highest to lowest in terms of leave usage for the quarter. The percentages represent the total number of days used over the total number of days available to be worked in the quarter for employees.

Departmental Service Delivery Report: This report includes both quantitative measurements of departmental service levels and qualitative measurements of performance. This report compares service levels year-to-date with actual level of service in the prior year and year-end forecasts with original projections.

Water Fund, Aviation Fund, Housing Trust Fund, Transportation Fund, and Capital Improvement Fund: The Water Fund is the fund in which activities related to the City's water supply and wastewater disposal are reported. The Aviation Fund is the fund in which activities related to the operation of the Philadelphia International Airport and the Northeast Philadelphia Airport are reported. The Housing Trust Fund is the fund in which activities related to assist low income homeowners are reported. The Transportation Fund is the fund in which activities related to roadway and bridge maintenance, street lighting, traffic signals, and related transportation needs are reported. The Capital Improvement Fund is the fund in which activities related to restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction

of capital facilities and other capital assets are reported. The **Quarterly City Managers Report** presents a quarterly overview of Water, Aviation, Housing Trust, Transportation, and Capital Improvement Fund revenues by major revenue source and obligations by department at the end of the quarters concluding in September, December, March and June. Reports present budget targets, year-to-date actuals and year-end forecasts.

Grants Revenue Fund - Unanticipated Grants: A listing is included of all unanticipated grants received and recorded in the City's Grants Revenue Fund during the preceding three months.

Cash Flow Forecast: Most financial reporting in the **Quarterly City Managers Report** is presented on a modified accrual basis, consistent with the City's accounting methodology. Under the City's modified accrual accounting rules, some revenues are reported on an accrual rather than a cash basis and obligations are recorded when encumbered or expended. To enable the reader to assess the City's actual current and projected year-end cash position, the Quarterly City Managers Report also presents a cash flow forecast for the fiscal year. Actual cash results are presented for all months of the fiscal year for which cash receipt and disbursement activity has been recorded, and a projection is made for the balance of the fiscal year.

Quarterly City Managers Report (QCMR)

For the Period Ending September 30, 2025

Key Data Points

- Estimated FY26 General Fund Balance: \$638.0 million (10.0% of revenues; 9.2% of obligations)
 - o \$549.7 million less than the FY25 fund balance (\$1,187.7 million)
 - o \$167.0 million more than the fund balance in the PICA-Approved FY26-30 Five Year Plan, following the higher-than-anticipated FY25 fund balance
 - o Meets the City's goal of at least 6-8% of revenues, made possible by the increased FY25 fund balance, which, in turn, was largely made possible by the availability of one-time American Rescue Plan Act (ARPA) funds. Those ARPA funds were spent down by the end of calendar year 2024, as required by federal law, and are no longer available.
 - o Well below the Government Finance Officers Association (GFOA) recommendation of 17% (or two months' worth) of spending.
 - o Combined reserves across fund balance, Budget Stabilization Reserve and Federal Funding Reserve are projected to be \$972.0 million (15.3% of revenues) in FY26.
- Estimated FY26 Year-End Cash Balance: \$2.287 billion (All Funds); \$1.599 billion (General Fund)
- Estimated FY26 Cash Balance Low Point: \$ 2.124 billion (All Funds, December 2025); \$1.318 billion (General Fund, March 2026)

Highlights

In late October, the City released its FY25 Annual Financial Report, which showed an FY25 fund balance of \$1,187.7 million. This ending fund balance was higher than projected in the FY26-30 PICA-Approved Five Year Plan and reflects higher-than-anticipated revenue from the volatile Real Estate Transfer Tax (RTT) and Business Income and Receipts Tax (BIRT), lower-than-anticipated spending due to vacancies, and the reversion of the City's unspent \$95 million federal funding reserve to fund balance at year-end.

FY25 was also the final year during which the City could draw from its American Rescue Plan Act (ARPA) funds allocation, which has now been spent down as required under federal law. The City was able to build up reserves while the ARPA funds were available, but the end of this funding means that the City's reserves are expected to decline substantially in the coming years. Following the end of this funding, the City no longer has this federal backstop, even as legacy challenges related to the City's high poverty rate, comparatively weak tax base, low reserves, and high fixed costs persist, and as there is new and evolving federal and economic uncertainty.

This QCMR, which covers the period ending September 30, 2025 (FY26 Q1), projects that the City's FY26 fund balance will be \$638 million, or 10.0% of revenues. This is \$167 million higher than the estimate shown in the FY26-30 PICA-Approved Five Year Plan but marks a decrease of \$549.7 million from the FY25 unaudited actual (\$1,187.7 million). The increase in projected FY26 fund balance from the PICA-Approved Plan is driven by the higher-than-anticipated FY25 fund balance. The projected FY26 fund balance meets the City's goal for a fund balance of at least 6-8% of revenues but falls far short of the 17% level that is recommended by the Government Finance Officers Association (GFOA).

Fund Balance and Reserves

This QCMR, which covers the period ending September 30, 2025 (FY26 Q1), projects that the City's FY26 fund balance will be \$638 million. This is \$167 million higher than the estimate shown in the FY26-30 PICA-Approved Five Year Plan but marks a decrease of \$549.7 million from the FY25 unaudited actual (\$1,187.7 million). The increase in FY26 fund balance from the PICA-Approved Plan is driven by the higher-than-anticipated FY25 fund balance. At 10.0% of revenues, the projected FY26 fund balance meets the City's internal target of at least 6-8% of revenues but falls far short of the Government Finance Officers Association (GFOA) recommendation of 17% (or two months' worth) of spending.

The FY26 Q1 QCMR also reestablishes the City's Federal Funding Reserve, which fell to fund balance at the end of FY25.

Revenues and Obligations

The FY26 Q1 QCMR allocates funding from the City's Labor Reserve out to departments, following collective bargaining agreements with District Council 33, District Council 47, the Fraternal Order of Police, and bargaining units at the First Judicial District, along with pay increases for Exempt and Non-Represented employees. Additional collective bargaining agreements for the International Association of Firefighters, Correctional Officers, and Register of Wills and Deputy Sheriff employees are still outstanding at this time.

Overall, General Fund revenue projections are down slightly from the FY26-30 PICA-Approved Five Year Plan. Taxes are roughly \$9 million higher, driven by an increase to the BIRT base following the FY25 year-end result, offset to some extent by lower-than-anticipated RTT revenue during the first quarter of FY26. This reduction in RTT is likely related to an increase in activity before a rate increase that went into effect in July. Transactions that might otherwise have happened during the first quarter of the new fiscal year were expedited and took place while the rate was lower.

Locally Generated Non-Tax Revenue and Revenue from Other Governments are roughly \$25 million lower combined, driven primarily by COVID-related FEMA reimbursements that were processed as fund balance adjustments and as offsets in the Grants Fund prior to FY26.

Performance

Service Delivery

Through the first quarter of FY26, the City continued to see decreases in the numbers of homicides, shooting victims, and part 1 violent crimes, marking a continuation of encouraging trends since FY24.

Several measures, including measures for Public Health, Sanitation, Parks and Recreation, the Free Library, and Fleet Services, were negatively impacted by the work stoppage that took place in July of 2025. These impacted metrics are expected to improve after Q1.

Leave Usage

The median rate of time unavailable for departments in FY25 Q4 was 19.1%. This is an increase from FY25 Q1, when the median was 16.7%. This increase is largely driven by an increase in vacation time used.

Staffing Levels

The City continues to make meaningful progress in filling vacant positions. The General Fund headcount at the end of FY26 Q1 reached 22,217, up 420 (from 21,797) at the end of FY25 and 1,618 (from 20,599) since Mayor Parker took office in January of 2024.

Overtime

Overtime continues to play a critical role in ensuring that essential City services are delivered, particularly through public safety positions. Due to continued vacancies across certain City departments, increases in operational demands, and special events in 2026, the City projects that FY26 overtime costs will be \$338.5 million, an increase of roughly \$23.5 million over FY25. Increased FY26 overtime costs are offset by reduced salary costs caused by vacancies. The FY26 Budget also contains a reserve allocation of \$6.8 million under the Office of the Director of Finance in anticipation of increased overtime related to special events in 2026. This funding, which is part of the \$23.5 million increase over FY25, is expected to be allocated out to departments later in the year, on top of departments' regular overtime budgets.

City leaders continue to evaluate the usage of overtime in comparison to alternatives, such as hiring additional employees where possible and reduced service delivery, to ensure the most efficient and effective path to meeting the needs of Philadelphians.

Looking Ahead

In early 2026, Mayor Parker will develop her third Proposed One Philly Budget and Five-Year Plan, which will continue to build on the Mayor's vision for a safer, cleaner, and greener Philadelphia, with access to economic opportunity for all. The Proposed Plan will include targeted investments in pursuit of this vision, while also continuing to prioritize the City's fiscal health as the City navigates increased federal and economic uncertainty and legacy challenges, including the City's high poverty rate, comparatively weak tax base, low reserves, and high fixed costs.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2025

GENERAL FUND BALANCE SUMMARY

TABLE FB-1
QUARTERLY CITY MANAGERS REPORT
FUND BALANCE SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING SEPTEMBER 30, 2025
 (000 Omitted)

Category	FY 2025 Unaudited Actual	FISCAL YEAR 2026 YEAR TO DATE			FISCAL YEAR 2026 FULL YEAR				
		Target Budget	Actual * Actual	Actual Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection for Revenues Over / (Under)	
								Revenues Over / (Under)	
								Adopt. Budget	Target Budget
<u>REVENUES</u>									
Taxes	4,412,575	543,805	529,029	(14,776)	4,555,182	4,555,182	4,564,631	9,449	9,449
Locally Generated Non - Tax Revenues	466,483	104,237	100,107	(4,130)	410,440	410,440	403,766	(6,674)	(6,674)
Revenues from Other Governments	389,337	217,763	197,481	(20,282)	456,488	456,488	438,571	(17,917)	(17,917)
Other Govts. - PICA City Account (1)	761,140	153,857	167,904	14,047	769,286	769,286	769,286	0	0
Sub-Total Other Governments	1,150,477	371,620	365,385	(6,235)	1,225,774	1,225,774	1,207,857	(17,917)	(17,917)
Revenues from Other Funds of City	496,513	0	0	0	172,105	172,105	172,105	0	0
Other Sources	0	0	0	0	0	0	0	0	0
Total Revenue and Other Sources	6,526,048	1,019,662	994,521	(25,141)	6,363,501	6,363,501	6,348,359	(15,142)	(15,142)
Category	FY 2025 Unaudited Actual	YEAR TO DATE			FULL YEAR				
		Target Budget	Actual	Actual (Over) / Under Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection for Obligations (Over) / Under	
								Obligations (Over) / Under	
								Adopt. Budget	Target Budget
<u>OBLIGATIONS / APPROPRIATIONS</u>									
Personal Services	2,232,548	495,862	495,862	0	2,346,195	2,346,195	2,427,079	(80,884)	(80,884)
Personal Services - Employee Benefits	1,657,556	223,604	223,604	0	1,745,588	1,745,588	1,723,290	22,298	22,298
Sub-Total Employee Compensation	3,890,104	719,466	719,466	0	4,091,783	4,091,783	4,150,369	(58,586)	(58,586)
Purchase of Services	1,463,299	867,154	867,154	0	1,608,223	1,608,223	1,608,223	0	0
Materials, Supplies and Equipment	164,322	69,740	69,740	0	177,403	177,403	177,403	0	0
Contributions, Indemnities and Taxes	475,824	241,717	241,717	0	476,983	476,983	476,983	0	0
Debt Service	195,119	116,617	116,617	0	231,495	231,495	231,495	0	0
Payments to Other Funds	123,166	45,299	45,299	0	96,235	96,235	96,235	0	0
Advances & Miscellaneous Payments	0	0	0	0	101,577	101,577	133,991	(32,414)	(32,414)
Sub-Total	6,311,834				6,783,699	6,783,699	6,874,699	(91,000)	(91,000)
Payment to Budget Stabilization Reserve Fund	58,291	58,860	58,860	0	58,860	58,860	58,860	0	0
Unassigned (2)	(52,244)	0	0	0	0	0	0	0	0
Total Obligations / Appropriations	6,317,881	2,118,853	2,118,853	0	6,842,559	6,842,559	6,933,559	(91,000)	(91,000)
Operating Surplus (Deficit)	208,167	(1,099,191)	(1,124,332)	(25,141)	(479,058)	(479,058)	(585,200)	(106,142)	(106,142)
<u>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</u>									
Net Adjustments - Prior Years	36,586	0	0	0	35,500	35,500	35,500	0	0
Operating Surplus/(Deficit) & Prior Year Adj.	244,753	(1,099,191)	(1,124,332)	(25,141)	(443,558)	(443,558)	(549,700)	(106,142)	(106,142)
Prior Year Fund Balance	942,900	0	0	0	914,527	914,527	1,187,653	273,126	273,126
Year End Fund Balance	1,187,653	(1,099,191)	(1,124,332)	(25,141)	470,969	470,969	637,953	166,984	166,984

(1) PICA City Account = PICA tax minus (PICA expenses + PICA debt service).

(2) This represents fund balance adjustments that will be assigned to departments at a later date.

* Current year revenue actuals are displayed using an accrual basis of accounting, rather than a cash basis.

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2025

GENERAL FUND REVENUES

Summary Table R-1
Analysis of Tax Revenue
QUARTERLY CITY MANAGERS REPORT
GENERAL FUND
FOR THE PERIOD ENDING SEPTEMBER 30, 2025
Amounts in Millions

Tax Revenue	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons / Comments
City Wage Tax				FY 2025 Base FY 2025 Projection (6/30/2025 QCMR): \$1,944.9 FY 2025 Actual: \$1,930.9 Decrease: \$14.0
No variance to report.	\$0.0			FY 2025 to FY 2026 Base Growth Rate: Budgeted Growth Rate: 4.99% Current Estimated Growth Rate: 5.71%
				FY 2025 Tax Rate: Res.: 2.25% City , 1.5% PICA : Non-Res.: 3.44% City FY 2026 Tax Rate: Res.: 2.24% City , 1.5% PICA : Non-Res.: 3.43% City
Real Estate Tax				FY 2025 Base FY 2025 Projection (6/30/2025 QCMR): \$863.3 FY 2025 Actual: \$859.3 Decrease: \$4.0
No variance to report.	\$0.0			FY 2025 to FY 2026 Base Growth Rate: Budgeted Growth Rate: 0.00% Residential, 0.00% Commercial Current Estimated Growth Rate: 0.00% Residential, 0.00% Commercial
				FY 2025 Tax Rate: .6159% City plus .7839% School District Total 1.3998% FY 2026 Tax Rate: .6159% City plus .7839% School District Total 1.3998%
Business Income & Receipts				FY 2025 Base (includes Current & Prior) FY 2025 Projection (6/30/2025 QCMR): \$679.8 FY 2025 Actual: \$752.0 Increase: \$72.2
Increased estimate in recognition of a larger than projected FY25 BIRT base.	\$26.1			FY 2025 to FY 2026 Base (includes Current & Prior) Growth Rate: Budgeted Growth Rate: 0.00% Current Estimated Growth Rate: 0.00%
				FY 2025 Tax Rate: 1.415 mills on gross receipts and 5.81% of net income FY 2026 Tax Rate: 1.410 mills on gross receipts and 5.71% of net income
Sales Tax				FY 2025 Base FY 2025 Projection (6/30/2025 QCMR): \$307.4 FY 2025 Actual: \$311.3 Increase: \$3.9
Increased estimate in recognition of a larger than projected FY25 Sales Tax base with consistent results through the 1st quarter of FY26.	\$3.1			FY 2025 to FY 2026 Base Growth Rate: Budgeted Growth Rate: 3.90% Current Estimated Growth Rate: 3.90%
				FY 2025 Tax Rate: 2% FY 2026 Tax Rate: 2%
Real Estate Transfer Tax				FY 2025 Base FY 2025 Projection (6/30/2025 QCMR): \$315.4 FY 2025 Actual: \$331.5 Increase: \$16.1
Decreased estimate as a response to lower than expected RTT collections through the 1st quarter of FY26.		(\$20.9)		FY 2025 to FY 2026 Base Growth Rate: Budgeted Growth Rate: 8.23% Current Estimated Growth Rate: -2.78%
				FY 2025 Tax Rate: 3.278% FY 2026 Tax Rate: 3.578%
Other Taxes				
Adjustments to various taxes based on the FY25 actual, specifically the Amusement Tax collections (-\$1.2M) and the Philadelphia Beverage Tax (+\$2.4M).	\$1.1			
Total Variance From TB Plan	\$30.3	(\$20.9)	\$9.4	
Difference between FY 2026 Adopted Budget and TB Plan				
Total Variance From Budget	\$30.3	(\$20.9)	\$9.4	

TABLE R-2
QUARTERLY CITY MANAGERS REPORT
TAX REVENUE SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING SEPTEMBER 30, 2025
 (000 Omitted)

Category	FY25 Unaudited Actual	FISCAL YEAR 2026							
		YEAR TO DATE			FULL YEAR				
		Target Budget	Actual	Actual Over (Under)	Adopted Budget	Target Budget	Current Projection	Current Projection Over (Under)	
				Target Budget				Adopted	Target
<u>TAX REVENUES</u>									
Wage & Earnings									
<i>Current</i>	1,930,891	354,777	356,349	1,572	2,034,288	2,034,288	2,034,288	0	0
<i>Prior</i>	6,197	1,386	690	(696)	5,400	5,400	5,400	0	0
Total	1,937,088	356,163	357,039	876	2,039,688	2,039,688	2,039,688	0	0
Real Property									
<i>Current</i>	859,280	3,747	5,295	1,548	897,229	897,229	897,229	0	0
<i>Prior</i>	43,878	2,728	3,342	614	43,199	43,199	43,199	0	0
Total	903,158	6,475	8,637	2,162	940,428	940,428	940,428	0	0
Business Income & Receipts *	751,979	42,023	49,065	7,042	725,920	725,920	751,979	26,059	26,059
Sales	311,267	16,382	17,858	1,476	324,019	324,019	327,162	3,143	3,143
Real Estate Transfer	331,506	94,553	68,247	(26,306)	372,657	372,657	351,789	(20,868)	(20,868)
Net Profits	57,389	1,843	3,152	1,309	32,321	32,321	32,321	0	0
Amusement	43,413	14,655	12,019	(2,636)	47,448	47,448	46,200	(1,248)	(1,248)
Beverage	68,160	10,691	11,803	1,112	64,434	64,434	66,797	2,363	2,363
Other	8,615	1,020	1,209	189	8,267	8,267	8,267	0	0
TOTAL TAX REVENUE	4,412,575	543,805	529,029	(14,776)	4,555,182	4,555,182	4,564,631	9,449	9,449
<u>Analysis of City/PICA Wage, Earnings and Net Profits Tax</u>									
City Wage & Earnings Tax	1,937,088	356,163	357,039	876	2,039,688	2,039,688	2,039,688	0	0
PICA Wage & Earnings Tax	713,257	171,098	172,533	1,435	741,974	741,974	741,974	0	0
Total Wage & Earnings Tax	2,650,345	527,261	529,572	2,311	2,781,662	2,781,662	2,781,662	0	0
City Net Profits Tax	57,389	1,843	3,152	1,309	32,321	32,321	32,321	0	0
PICA Net Profits Tax	42,519	4,334	5,269	935	27,312	27,312	27,312	0	0
Total Net Profits Tax	99,908	6,177	8,421	2,244	59,633	59,633	59,633	0	0
PICA Wage & Earnings Tax	713,257	171,098	172,533	1,435	741,974	741,974	741,974	0	0
PICA Net Profits Tax	42,519	4,334	5,269	935	27,312	27,312	27,312	0	0
Total PICA Wage, Earn., & NP Tax	755,776	175,432	177,802	2,370	769,286	769,286	769,286	0	0
Less: PICA Debt Service & Expenses	(5,364)	6,421	9,898	3,477	0	0	0	0	0
Equals: PICA City Account	761,140	169,011	167,904	(1,107)	769,286	769,286	769,286	0	0

* The amount for Business Income & Receipts reflects the aggregate total of current and prior taxes.

Note: The material in this report is preliminary and subject to revision and does not represent an official statement of the City of Philadelphia.

Summary Table R-3
Analysis of Locally Generated Non-Tax Revenue and Revenue From Other Governments
QUARTERLY CITY MANAGERS REPORT
GENERAL FUND
FOR THE PERIOD ENDING SEPTEMBER 30, 2025
Amounts in Millions

Non-Tax Revenue	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons / Comments
Locally Generated Non-Tax				
Public Property	\$1.0			Unbudgeted land sale to PennDOT.
Fleet Services		(\$0.5)		Lower fuel reimbursement from quasi-government agencies due falling gasoline prices.
Chief Administrative Officer		(\$4.1)		Decreased collections for Alarm fines and fees (-\$1.7M), as well as SWEEP code violations (-\$2.3M).
Sheriff		(\$3.1)		Reduced estimate for Sheriff fees and commissions due to lower than anticipated sales volume.
Other Governments				
Managing Director		(\$26.0)		Lower than expected FEMA reimbursement for prior year COVID related expenses.
Public Health		(\$7.0)		Reduced revenue projection for health center services to align with recent years.
Finance	\$7.6			Increased Act 205 subsidy earmarked for pension relief.
Revenue	\$7.5			Budget adjustment to account for the delayed payment of FY25 PPA on-street revenues outside of the accrual window.
Total Variance From TB Plan	\$16.1	(\$40.7)	(\$24.6)	
Difference between FY 2026 Adopted Budget and TB Plan				
Total Variance From Budget	\$16.1	(\$40.7)	(\$24.6)	
Other Revenue Sources and Adjustments	Forecast Better Than TB Plan	Forecast Worse Than TB Plan	Net Variance	Reasons / Comments
Net Revenue from Other Funds				
Net Adjustments - Prior Years				
Total Other Sources	\$0.0	\$0.0	\$0.0	

TABLE R-4
QUARTERLY CITY MANAGERS REPORT
NON - TAX REVENUE SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING SEPTEMBER 30, 2025
(000 omitted)

Category	FY25 Unaudited Actual	FISCAL YEAR 2026							
		YEAR TO DATE			FULL YEAR				
		Target Budget	Actual	Actual Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection Over (Under)	
								Adopted	Target
<u>LOCAL NON-TAX REVENUES</u>									
Office of Technology	14,242	3,205	3,331	126	12,823	12,823	12,823	0	0
Cable TV Franchise Fees	14,242	3,205	3,331	126	12,818	12,818	12,818	0	0
Other	0	0	0	0	5	5	5	0	0
Managing Director	2,654	1,317	1,204	(113)	1,567	1,567	1,567	0	0
Police (1)	12,339	12,625	11,814	(811)	12,625	12,625	12,625	0	0
Sanitation (2)	25,005	3,919	3,042	(877)	24,725	24,725	24,725	0	0
Collection Fees - PHA	946	325	172	(153)	1,300	1,300	1,300	0	0
Commercial Property Collection Fee	22,891	3,394	2,767	(627)	22,625	22,625	22,625	0	0
Other	1,168	200	103	(97)	800	800	800	0	0
Fire	80,418	21,792	17,993	(3,799)	87,050	87,050	87,050	0	0
Emergency Medical Service Fees	79,894	21,625	17,788	(3,837)	86,500	86,500	86,500	0	0
Other	524	167	205	38	550	550	550	0	0
Public Health (3)	30,346	11,114	5,424	(5,690)	31,755	31,755	31,755	0	0
Parks & Recreation	2,255	194	89	(105)	1,936	1,936	1,936	0	0
Public Property	6,630	1,137	2,039	902	5,550	5,550	6,580	1,030	1,030
Commissions - Transit Shelters	3,322	775	762	(13)	3,100	3,100	3,100	0	0
Sale/Lease of Capital Assets	11	0	1,080	1,080	50	50	1,080	1,030	1,030
Other	3,297	362	197	(165)	2,400	2,400	2,400	0	0
Human Services (3)	532	140	65	(75)	700	700	700	0	0
Fleet Services	5,088	1,774	686	(1,088)	5,200	5,200	4,700	(500)	(500)
Sale of Vehicles	1,746	578	0	(578)	1,650	1,650	1,650	0	0
Fuel & Warranty Reimbursements	3,123	1,138	609	(529)	3,250	3,250	2,750	(500)	(500)
Other	219	58	77	19	300	300	300	0	0
Licenses & Inspections	79,767	16,765	20,205	3,440	83,825	83,825	83,825	0	0
Records	15,636	4,293	4,217	(76)	16,995	16,995	16,995	0	0
Recording of Legal Instruments	10,841	3,149	2,998	(151)	12,595	12,595	12,595	0	0
Other	4,795	1,144	1,219	75	4,400	4,400	4,400	0	0
Finance	46,468	4,123	5,123	1,000	20,210	20,210	20,210	0	0
Reimbursements - Prescriptions / Other	44,421	3,708	4,712	1,004	18,540	18,540	18,540	0	0
Employee Health Benefit Charges	1,664	415	411	(4)	1,660	1,660	1,660	0	0
Other	383	0	0	0	10	10	10	0	0
Revenue	5,258	556	50	(506)	4,840	4,840	4,840	0	0
Non-Profit Contribution Program	4,620	428	(47)	(475)	4,280	4,280	4,280	0	0
Other	638	128	97	(31)	560	560	560	0	0
City Treasurer	101,603	7,202	15,640	8,438	47,974	47,974	47,974	0	0
Interest Earnings	100,865	7,192	15,626	8,434	47,949	47,949	47,949	0	0
Other	738	10	14	4	25	25	25	0	0
Free Library	437	48	9	(39)	475	475	475	0	0
Chief Administrative Officer	3,432	2,072	946	(1,126)	7,355	7,355	3,300	(4,055)	(4,055)
Burglar Alarm Licenses Fees & Fines	1,475	728	438	(290)	2,910	2,910	1,180	(1,730)	(1,730)
Solid Waste Code Violations (SWEEP)	1,643	1,313	473	(840)	4,375	4,375	2,050	(2,325)	(2,325)
Other	314	31	35	4	70	70	70	0	0

TABLE R-4
QUARTERLY CITY MANAGERS REPORT
NON - TAX REVENUE SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING SEPTEMBER 30, 2025
(000 omitted)

Category	FY25 Unaudited Actual	FISCAL YEAR 2026							
		YEAR TO DATE			FULL YEAR				
		Target Budget	Actual	Actual Over (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection Over (Under)	
								Adopted	Target
Register of Wills	5,703	1,271	1,431	160	5,085	5,085	5,085	0	0
Sheriff	2,601	4,409	0	(4,409)	12,596	12,596	9,447	(3,149)	(3,149)
First Judicial District	24,989	5,587	6,421	834	24,265	24,265	24,265	0	0
Court Costs, Fees and Charges	20,051	4,375	4,539	164	17,500	17,500	18,500	1,000	1,000
Code Violation Fines	391	175	106	(69)	700	700	700	0	0
Moving Violation Fines (Traffic Court)	2,173	625	552	(73)	2,500	2,500	2,500	0	0
Forfeited Bail, Bail Fees (Clerk of Courts)	1,348	304	502	198	1,215	1,215	1,215	0	0
Other	1,026	108	722	614	2,350	2,350	1,350	(1,000)	(1,000)
All Other	1,080	694	378	(316)	2,889	2,889	2,889	0	0
TOTAL LOCAL NON-TAX REVENUE	466,483	104,237	100,107	(4,130)	410,440	410,440	403,766	(6,674)	(6,674)
OTHER GOVERNMENTS									
PICA City Account (4)	761,140	153,857	167,904	14,047	769,286	769,286	769,286	0	0
Managing Director	340	26,000	0	(26,000)	26,115	26,115	115	(26,000)	(26,000)
Emergency Preparedness	340	26,000	0	(26,000)	26,115	26,115	115	(26,000)	(26,000)
Police	3,063	569	0	(569)	2,275	2,275	2,275	0	0
State Reimbursement-Police Training	3,063	569	0	(569)	2,275	2,275	2,275	0	0
Streets	828	0	0	0	0	0	0	0	0
Other	828	0	0	0	0	0	0	0	0
Public Health (3)	60,947	7,048	786	(6,262)	68,984	68,984	61,984	(7,000)	(7,000)
Public Property	18,000	0	0	0	18,000	18,000	18,000	0	0
PGW Rental	18,000	0	0	0	18,000	18,000	18,000	0	0
Finance	248,762	181,053	188,626	7,573	268,185	268,185	275,798	7,613	7,613
State Pension Fund Aid (Act 205)	103,147	103,147	110,760	7,613	103,147	103,147	110,760	7,613	7,613
State Wage Tax Relief Funding	130,632	75,156	75,156	0	150,313	150,313	150,313	0	0
State Police Fines	417	0	0	0	250	250	250	0	0
Gaming - Local Share Assessment	13,595	2,750	2,710	(40)	14,000	14,000	14,000	0	0
Other	971	0	0	0	475	475	475	0	0
Revenue	40,465	2,474	7,470	4,996	49,493	49,493	56,963	7,470	7,470
PPA - Parking/Violation/Fines	40,447	2,474	7,470	4,996	49,479	49,479	56,949	7,470	7,470
Other	18	0	0	0	14	14	14	0	0
City Treasurer	5,756	165	330	165	5,763	5,763	5,763	0	0
Retail Liquor License	1,093	165	330	165	1,100	1,100	1,100	0	0
State Utility Tax Refund	4,663	0	0	0	4,663	4,663	4,663	0	0
First Judicial District	9,821	0	0	0	15,433	15,433	15,433	0	0
State Reimbursement-Intensive Probation	2,536	0	0	0	5,251	5,251	5,251	0	0
State Reimbursement-County Court Costs	7,061	0	0	0	10,075	10,075	10,075	0	0
Other	224	0	0	0	107	107	107	0	0
All Other	1,355	454	269	(185)	2,240	2,240	2,240	0	0
TOTAL OTHER GOVERNMENTS	1,150,477	371,620	365,385	(6,235)	1,225,774	1,225,774	1,207,857	(17,917)	(17,917)

(1) Year-end revenue is lower than YTD due to Police OT abatements.

(2) Streets-Sanitation was created as a separate department budgetarily in FY26.

(3) See Table R-5 for detail.

(4) PICA City Account = PICA tax minus (PICA expenses + PICA debt service).

Note: The material in this report is preliminary and subject to revision and does not represent an official statement of the City of Philadelphia.

Summary Table R-5
QUARTERLY CITY MANAGERS REPORT
Summary of Revenue
Dept. of Human Services/Dept. of Public Health
GENERAL FUND
FOR THE PERIOD ENDING SEPTEMBER 30, 2025
(000 omitted)

AGENCY AND REVENUE SOURCE	FY25 Unaudited Actual	FY 26 Adopted Budget	FY26 Year To Date Actual	FY 26 Target Budget	FY 26 Current Projection	Increase/ (Decrease) vs Target
PUBLIC HEALTH (1)						
Local Non-Tax Revenue:						
Payments for Patient Care	14,538	17,900	3,262	17,900	17,900	0
Managed Care -Nursing Home	1,909	0	0	0	0	0
Pharmacy Fees	8,843	8,650	798	8,650	8,650	0
Environmental User Fees	3,562	3,405	831	3,405	3,405	0
Other	1,494	1,800	533	1,800	1,800	0
Subtotal Local Non-Tax	30,346	31,755	5,424	31,755	31,755	0
Revenue from Other Governments:						
State:						
County Health	14,703	8,395	0	8,395	8,395	0
Medical Assistance-Outpatient (Health Centers)	19,936	25,797	288	25,797	22,647	(3,150)
Federal:						
Medicare-Outpatient (Health Centers)	1,846	2,791	146	2,791	2,791	0
Medicare-Home Care (Nursing Home)	62	0	0	0	0	0
Medical Assistance-Outpatient (Health Centers)	24,400	31,961	352	31,961	28,111	(3,850)
Summer Food Inspection	0	40	0	40	40	0
Subtotal Other Governments	60,947	68,984	786	68,984	61,984	(7,000)
TOTAL PUBLIC HEALTH	91,293	100,739	6,210	100,739	93,739	(7,000)
HUMAN SERVICES						
Local Non-Tax Revenue:						
Payments for Child Care - S.S.I.	368	500	48	500	500	0
Other	164	200	17	200	200	0
Subtotal Local Non-Tax	532	700	65	700	700	0
TOTAL HUMAN SERVICES	532	700	65	700	700	0

(1) The Philadelphia Nursing Home (PNH) was closed during FY23, leading to only residual State and Federal reimbursement for these services.

Note: The material in this report is preliminary and subject to revision and does not represent an official statement of the City of Philadelphia.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2025

GENERAL FUND

OBLIGATIONS

Note: "Obligations include "Encumbrances," which may be recorded for the entire fiscal year, as well as "Expenditures."

**"TB Plan": Target Budget Plan
Adopted During FY 2026 for FY 2026**

* Finance - Federal Reserve line is shown as an obligation but it represents the unspent reserve in FY26.

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TABLE O-2
QUARTERLY CITY MANAGER'S REPORT
DEPARTMENTAL OBLIGATIONS SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING SEPTEMBER 30, 2025

DEPARTMENT	FY 2025 UNAUDITED ACTUAL	FISCAL YEAR 2026 YEAR TO DATE			FISCAL YEAR 2026 FULL YEAR				
		TARGET BUDGET PLAN	ACTUAL	ACTUAL (OVER) UNDER TARGET BUDGET	ORIGINAL ADOPTED BUDGET	TARGET BUDGET	CURRENT PROJECTION	CURRENT PROJECTION ⁽¹⁾ (OVER) UNDER ADOPTED BUDGET TARGET	
Art Museum Subsidy	2,642,000	0	0	0	2,342,000	2,342,000	2,342,000	0	0
Auditing (City Controller's Office)	11,681,876	2,724,089	2,724,089	0	11,756,134	11,756,134	12,126,137	(370,003)	(370,003)
Board of Ethics	1,284,120	286,721	286,721	0	1,427,043	1,427,043	1,445,853	(18,810)	(18,810)
Board of Revision of Taxes	1,246,396	269,084	269,084	0	1,252,626	1,252,626	1,281,211	(28,585)	(28,585)
Citizens Police Oversight Commission ⁽¹⁾	0	365,650	365,650	0	3,106,032	3,106,032	3,131,368	(25,336)	(25,336)
City Commissioners (Election Board)	34,688,473	7,911,034	7,911,034	0	29,114,078	29,114,078	29,661,825	(547,747)	(547,747)
City Council	23,000,802	5,490,033	5,490,033	0	26,459,353	26,459,353	26,682,154	(222,801)	(222,801)
City Representative ⁽²⁾	0	292,273	292,273	0	3,242,182	3,242,182	3,260,976	(18,794)	(18,794)
City Treasurer	3,446,259	1,741,143	1,741,143	0	5,361,799	5,361,799	5,416,258	(54,459)	(54,459)
Civil Service Commission	192,834	35,369	35,369	0	101,796,019	101,796,019	43,215,536	58,580,483	58,580,483
Commerce	17,254,685	13,064,508	13,064,508	0	16,513,421	16,513,421	16,611,283	(97,862)	(97,862)
Commerce-Convention Center Subsidy	15,000,000	15,000,000	15,000,000	0	15,000,000	15,000,000	15,000,000	0	0
Commerce-Economic Stimulus	34,045,294	97,021,794	97,021,794	0	101,365,294	101,365,294	101,365,294	0	0
District Attorney	57,686,133	13,722,775	13,722,775	0	59,312,464	59,312,464	60,423,125	(1,110,661)	(1,110,661)
Finance	52,499,971	18,667,939	18,667,939	0	81,829,341	81,829,341	82,214,809	(385,468)	(385,468)
Finance-Budget Stabilization Reserve	58,291,000	58,860,000	58,860,000	0	58,860,000	58,860,000	58,860,000	0	0
Finance-Disability-Reg #32 Payroll	13,509,960	1,327,769	1,327,769	0	12,200,000	12,200,000	12,200,000	0	0
Finance-Federal Reserve	0	0	0	0	0	0	91,000,000	(91,000,000)	(91,000,000)
Finance-Community College Subsidy	56,003,181	54,003,181	54,003,181	0	54,003,181	54,003,181	54,003,181	0	0
Finance-Employee Benefits ⁽³⁾	1,657,556,308	223,603,915	223,603,915	0	1,745,587,635	1,745,587,635	1,723,290,334	22,297,301	22,297,301
Unemployment Compensation	2,265,608	706,057	706,057	0	4,600,000	4,600,000	4,600,000	0	0
Employee Disability	110,320,567	31,183,656	31,183,656	0	124,487,514	124,487,514	124,487,514	0	0
Pension Obligation Bonds	121,856,062	12,169,693	12,169,693	0	121,032,456	121,032,456	121,032,456	0	0
Pension	660,271,354	(7,522,655)	(7,522,655)	0	611,590,350	611,590,350	611,590,350	0	0
Pension-Sales Tax	95,633,582	0	0	0	102,009,527	102,009,527	102,009,527	0	0
Pension-Plan 10	1,096,176	1,748,592	1,748,592	0	1,800,000	1,800,000	1,800,000	0	0
FICA	103,563,669	26,351,381	26,351,381	0	109,206,189	109,206,189	109,206,189	0	0
Flex Cash Payments	1,265,104	0	0	0	1,800,000	1,800,000	1,800,000	0	0
Health / Medical	550,337,483	157,300,798	157,300,798	0	653,211,599	653,211,599	630,890,166	22,321,433	22,321,433
Group Life Insurance	5,976,496	1,140,517	1,140,517	0	9,000,000	9,000,000	9,000,000	0	0
Group Legal	4,813,782	525,876	525,876	0	6,500,000	6,500,000	6,524,132	(24,132)	(24,132)
Tool Allowance	156,425	0	0	0	350,000	350,000	350,000	0	0
Finance-Hero Scholarship Awards	0	96,000	96,000	0	150,000	150,000	150,000	0	0
Finance-Payment to Housing Trust Fund	31,390,926	34,044,031	34,044,031	0	34,044,031	34,044,031	34,044,031	0	0
Finance-Indemnities ⁽⁴⁾	0	18,363,713	18,363,713	0	61,246,000	61,246,000	61,246,000	0	0
Finance-Refunds	33,220	15,683	15,683	0	250,000	250,000	250,000	0	0
Finance-School District Contribution	282,052,590	142,026,295	142,026,295	0	284,052,590	284,052,590	284,052,590	0	0
Finance-Witness Fees	188,549	60,377	60,377	0	260,094	260,094	260,094	0	0
Fire	443,118,265	94,060,517	94,060,517	0	444,221,835	444,221,835	444,752,038	(530,203)	(530,203)
First Judicial District	136,754,493	28,537,735	28,537,735	0	132,912,092	132,912,092	136,943,857	(4,031,765)	(4,031,765)
Fleet Services	59,769,971	22,520,117	22,520,117	0	61,499,959	61,499,959	62,581,607	(1,081,648)	(1,081,648)
Fleet Services - Vehicle Purchases	25,343,082	12,890,357	12,890,357	0	16,359,245	16,359,245	16,359,245	0	0

⁽¹⁾ Managing Director - Citizens Police Oversight Commission transferred to the Citizens Police Oversight Commission in FY26.

⁽²⁾ Department reestablished in FY26 and comprised of Special Events and City Representative offices.

⁽³⁾ Pension charges will be distributed to other funds at fiscal year-end.

⁽⁴⁾ Actual expenditures are distributed to individual departments at fiscal year-end. FY25 total reflects fund balance adjustments.

NOTE: The material in this report is preliminary and subject to revision and does not represent an official statement of the City of Philadelphia.

TABLE O-2
QUARTERLY CITY MANAGER'S REPORT
DEPARTMENTAL OBLIGATIONS SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING SEPTEMBER 30, 2025

DEPARTMENT	FY 2025 UNAUDITED ACTUAL	FISCAL YEAR 2026 YEAR TO DATE			FISCAL YEAR 2026 FULL YEAR				
		TARGET BUDGET PLAN	ACTUAL	ACTUAL (OVER) UNDER TARGET BUDGET	ORIGINAL ADOPTED BUDGET	TARGET BUDGET	CURRENT PROJECTION	CURRENT PROJECTION ⁽¹⁾ (OVER) UNDER	
								ADOPTED BUDGET	TARGET
Free Library	66,506,995	20,334,481	20,334,481	0	74,664,588	74,664,588	77,593,762	(2,929,174)	(2,929,174)
Human Relations Commission	2,751,801	627,292	627,292	0	2,920,858	2,920,858	3,034,660	(113,802)	(113,802)
Human Services	218,960,227	152,495,752	152,495,752	0	229,471,901	229,471,901	230,840,841	(1,368,940)	(1,368,940)
Labor	3,756,545	1,049,374	1,049,374	0	5,747,325	5,747,325	5,839,958	(92,633)	(92,633)
Law	35,524,275	11,392,155	11,392,155	0	36,680,253	36,680,253	37,012,007	(331,754)	(331,754)
Licenses & Inspections	43,546,477	10,837,745	10,837,745	0	45,991,326	45,991,326	47,366,669	(1,375,343)	(1,375,343)
L&I-Board of Building Standards	91,834	23,836	23,836	0	90,074	90,074	93,490	(3,416)	(3,416)
L&I-Board of L & I Review	191,927	49,953	49,953	0	187,369	187,369	193,853	(6,484)	(6,484)
Managing Director-Base	237,258,761	29,042,460	29,042,460	0	106,699,001	106,699,001	107,357,767	(658,766)	(658,766)
Managing Director-Citizens Police Oversight Com. ⁽⁵⁾	2,443,933	0	0	0	0	0	0	0	0
Managing Director-Defender Association	66,497,780	69,047,780	69,047,780	0	69,047,780	69,047,780	69,047,780	0	0
Managing Director-Clean and Green ⁽⁵⁾	2,076,782	0	0	0	0	0	0	0	0
Managing Director-Public Safety ⁽⁵⁾	24,757,147	0	0	0	0	0	0	0	0
Mayor's Office	11,242,630	2,074,814	2,074,814	0	13,816,574	13,816,574	13,921,363	(104,789)	(104,789)
Mayor's Office-Scholarships	0	0	0	0	0	0	0	0	0
Mayor's Office-Comm. Empowerment & Opp.	4,831,620	2,925,905	2,925,905	0	5,123,802	5,123,802	5,143,165	(19,363)	(19,363)
Mayor's Office-Neighborhood Community Action Centers ⁽⁶⁾	0	413,940	413,940	0	3,309,604	3,309,604	3,331,569	(21,965)	(21,965)
Mural Arts Program	4,120,897	104,611	104,611	0	5,107,386	5,107,386	5,116,988	(9,602)	(9,602)
Creative Philadelphia	10,825,066	5,962,757	5,962,757	0	9,730,601	9,730,601	9,742,152	(11,551)	(11,551)
Office of Behavioral Hlth & Intellectual disAbility	29,020,547	17,963,320	17,963,320	0	31,534,108	31,534,108	31,693,324	(159,216)	(159,216)
Office of the Chief Administrative Officer	16,559,193	2,579,100	2,579,100	0	11,934,400	11,934,400	12,054,614	(120,214)	(120,214)
Office of Education	670,141	2,506,073	2,506,073	0	9,210,440	9,210,440	9,221,131	(10,691)	(10,691)
Office of Homeless Services	85,991,931	62,661,604	62,661,604	0	84,188,038	84,188,038	84,679,392	(491,354)	(491,354)
Office of Human Resources	10,234,004	3,764,007	3,764,007	0	18,359,074	18,359,074	18,601,319	(242,245)	(242,245)
Office of Innovation and Technology-Base	111,578,239	52,515,232	52,515,232	0	118,442,282	118,442,282	119,112,319	(670,037)	(670,037)
Office of Innovation and Technology-911	22,978,249	26,586,960	26,586,960	0	41,624,234	41,624,234	41,624,234	0	0
Office of the Inspector General	1,998,932	516,380	516,380	0	3,017,417	3,017,417	3,046,862	(29,445)	(29,445)
Office of Property Assessment	16,792,264	4,142,120	4,142,120	0	19,967,369	19,967,369	20,625,579	(658,210)	(658,210)
Office of Public Safety-Base ⁽⁷⁾	0	23,794,440	23,794,440	0	67,173,246	67,173,246	67,292,991	(119,745)	(119,745)
Office of Public Safety-Office of Prison Oversight ⁽⁸⁾	0	0	0	0	1,398,107	1,398,107	1,398,107	0	0
Office of Sustainability	2,618,865	759,723	759,723	0	3,255,317	3,255,317	3,285,242	(29,925)	(29,925)
Parks and Recreation	91,697,085	30,008,197	30,008,197	0	87,315,660	87,315,660	89,836,792	(2,521,132)	(2,521,132)
Planning & Development	15,113,828	4,818,560	4,818,560	0	27,404,817	27,404,817	27,636,968	(232,151)	(232,151)
Police	870,781,441	193,151,250	193,151,250	0	873,494,820	873,494,820	921,836,471	(48,341,651)	(48,341,651)
Prisons	312,651,752	91,916,801	91,916,801	0	310,245,944	310,245,944	310,988,182	(742,238)	(742,238)
Procurement	6,100,921	2,811,255	2,811,255	0	6,904,589	6,904,589	7,022,674	(118,085)	(118,085)
Public Health	158,594,372	73,474,782	73,474,782	0	162,389,004	162,389,004	165,314,242	(2,925,238)	(2,925,238)
Public Property	93,238,061	35,928,987	35,928,987	0	102,234,178	102,234,178	102,624,119	(389,941)	(389,941)
Public Property-SEPTA Subsidy	133,291,440	0	0	0	134,989,000	134,989,000	134,989,000	0	0
Public Property-Space Rentals	40,038,690	48,761,520	48,761,520	0	57,736,320	57,736,320	57,736,320	0	0
Public Property-Utilities	26,253,962	33,318,483	33,318,483	0	33,578,003	33,578,003	33,578,003	0	0
Records	4,509,871	1,201,730	1,201,730	0	4,746,573	4,746,573	4,945,111	(198,538)	(198,538)

⁽⁵⁾ Citizens Police Oversight Commission, Clean and Green, and Public Safety transferred out of MDO in FY26.

⁽⁶⁾ New department established in FY26.

⁽⁷⁾ Managing Director - Public Safety transferred to the Office of Public Safety in FY26.

⁽⁸⁾ New office established under Public Safety in FY26.

NOTE: The material in this report is preliminary and subject to revision and does not represent an official statement of the City of Philadelphia.

TABLE O-2
QUARTERLY CITY MANAGER'S REPORT
DEPARTMENTAL OBLIGATIONS SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING SEPTEMBER 30, 2025

DEPARTMENT	FY 2025 UNAUDITED ACTUAL	FISCAL YEAR 2026 YEAR TO DATE			FISCAL YEAR 2026 FULL YEAR				
		TARGET BUDGET PLAN	ACTUAL	ACTUAL (OVER) UNDER TARGET BUDGET	ORIGINAL ADOPTED BUDGET	TARGET BUDGET	CURRENT PROJECTION	CURRENT PROJECTION ⁽¹¹⁾ (OVER) UNDER	
								ADOPTED BUDGET	TARGET
Register of Wills	5,884,254	1,512,473	1,512,473	0	6,218,094	6,218,094	6,264,126	(46,032)	(46,032)
Revenue	31,823,875	6,943,255	6,943,255	0	30,813,539	30,813,539	31,876,761	(1,063,222)	(1,063,222)
Sheriff	35,745,060	7,869,820	7,869,820	0	35,484,813	35,484,813	35,630,125	(145,312)	(145,312)
Sinking Fund Commission (Debt Service)	312,785,794	166,242,115	166,242,115	0	404,772,470	404,772,470	404,772,470	0	0
Sanitation-Disposal	56,993,505	20,407,570	20,407,570	0	63,238,164	63,238,164	63,238,164	0	0
Sanitation ⁽⁹⁾	122,113,339	29,311,885	29,311,885	0	116,776,090	116,776,090	122,827,528	(6,051,438)	(6,051,438)
Unassigned ⁽¹⁰⁾	(52,243,700)	0	0	0	0	0	0	0	0
TOTAL GENERAL FUND	6,317,881,000	2,118,852,599	2,118,852,599	0	6,842,559,000	6,842,559,000	6,933,559,000	(91,000,000)	(91,000,000)

⁽⁹⁾ Managing Director - Clean and Green transferred to the Sanitation Department in FY26.

⁽¹⁰⁾ This represents fund balance adjustments that will be assigned to departments at a later date.

⁽¹¹⁾ Current Projection variances are due to collective bargaining and replenishing the federal reserve.

NOTE: The material in this report is preliminary and subject to revision and does not represent an official statement of the City of Philadelphia.

TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING SEPTEMBER 30, 2025

Department / Category	FY 23 Year End Actual	FY 24 Year End Actual	FY 25 Unaudited Actual	FY 2026 YEAR TO DATE			FY 2026 FULL YEAR				
				Target Budget Plan	Actual (Over) Under		Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	
						Target Budget				Adopted Budget	Target Budget
Auditing (City Controller's Office)											
Full-Time Positions	110	113	123	127	127	0	151	151	151	0	0
Class 100 Total Oblig./Approp.	9,092,764	9,681,606	10,855,618	2,378,949	2,378,949	0	11,007,561	11,007,561	11,377,564	(370,003)	(370,003)
Class 100 Overtime Oblig./Approp.	60,074	57,999	79,913	20,000	3,246	16,754	80,000	80,000	80,000	0	0
Board of Ethics											
Full-Time Positions	10	10	13	13	13	0	14	14	14	0	0
Class 100 Total Oblig./Approp.	932,874	1,019,460	1,239,258	274,057	274,057	0	1,367,043	1,367,043	1,385,853	(18,810)	(18,810)
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Board of Revision of Taxes											
Full-Time Positions	15	17	16	9	9	0	17	17	17	0	0
Class 100 Total Oblig./Approp.	1,012,612	1,114,870	1,164,238	236,163	236,163	0	1,164,218	1,164,218	1,192,803	(28,585)	(28,585)
Class 100 Overtime Oblig./Approp.	1,824	843	(843)	0	0	0	0	0	0	0	0
Citizens Police Oversight Commission *											
Full-Time Positions	0	0	0	16	16	0	30	30	30	0	0
Class 100 Total Oblig./Approp.	0	0	0	365,255	365,255	0	2,656,030	2,656,030	2,681,366	(25,336)	(25,336)
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
<i>*Managing Director - Citizens Police Oversight Commission transferred to the Citizens Police Oversight Commission in FY26.</i>											
City Commissioners (Election Board)											
Full-Time Positions	146	159	172	180	180	0	190	190	190	0	0
Class 100 Total Oblig./Approp.	9,116,587	10,059,402	14,089,613	2,257,051	2,257,051	0	12,190,244	12,190,244	12,737,991	(547,747)	(547,747)
Class 100 Overtime Oblig./Approp.	1,649,718	1,650,637	2,580,346	349,125	164,965	184,160	1,396,501	1,396,501	1,396,501	0	0
City Council											
Full-Time Positions	164	198	212	225	225	0	240	240	240	0	0
Class 100 Total Oblig./Approp.	14,095,159	15,212,889	18,235,179	4,074,621	4,074,621	0	21,268,492	21,268,492	21,491,293	(222,801)	(222,801)
Class 100 Overtime Oblig./Approp.	0	0	30	0	0	0	0	0	0	0	0
City Representative *											
Full-Time Positions	0	0	0	14	14	0	20	20	20	0	0
Class 100 Total Oblig./Approp.	0	0	0	290,961	290,961	0	1,794,682	1,794,682	1,813,476	(18,794)	(18,794)
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
<i>* Department reestablished in FY26 and comprised of Special Events and City Representative offices.</i>											

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING SEPTEMBER 30, 2025

Department / Category	FY 23 Year End Actual	FY 24 Year End Actual	FY 25 Unaudited Actual	FY 2026 YEAR TO DATE			FY 2026 FULL YEAR				
				Target Budget Plan	Actual (Over) Under		Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	
						Target Budget				Adopted Budget	Target Budget
City Treasurer											
Full-Time Positions	20	19	22	21	21	0	23	23	23	0	0
Class 100 Total Oblig./Approp.	1,579,598	1,584,461	1,879,805	389,291	389,291	0	1,966,172	1,966,172	2,020,631	(54,459)	(54,459)
Class 100 Overtime Oblig./Approp.	57,689	44,107	22,828	17,500	4,730	12,770	70,000	70,000	70,000	0	0
Civil Service Commission											
Full-Time Positions	2	2	2	2	2	0	2	2	2	0	0
Class 100 Total Oblig./Approp.	153,540	156,687	163,334	35,369	35,369	0	188,425	188,425	193,736	(5,311)	(5,311)
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Commerce											
Full-Time Positions	53	58	66	71	71	0	96	96	96	0	0
Class 100 Total Oblig./Approp.	3,614,784	4,623,419	5,146,082	1,222,215	1,222,215	0	7,251,854	7,251,854	7,349,716	(97,862)	(97,862)
Class 100 Overtime Oblig./Approp.	0	60	504	1,250	0	1,250	5,000	5,000	5,000	0	0
District Attorney											
Full-Time Positions	573	563	579	616	616	0	643	643	643	0	0
Class 100 Total Oblig./Approp. *	43,824,953	49,912,929	53,432,721	11,037,747	11,037,747	0	53,718,003	53,718,003	54,828,664	(1,110,661)	(1,110,661)
Class 100 Overtime Oblig./Approp.*	169,935	344,572	324,788	47,500	268,049	(220,549)	190,000	190,000	190,000	0	0
*OT expenses will be transferred to the Grants Fd. at the end of the fiscal year.											
Finance											
Full-Time Positions	121	126	126	129	129	0	142	142	142	0	0
Class 100 Total Oblig./Approp.	10,658,385	11,886,757	12,252,776	2,877,220	2,877,220	0	19,148,552	19,148,552	19,534,020	(385,468)	(385,468)
Class 100 Overtime Oblig./Approp. *	117,808	117,760	148,772	1,723,750	42,329	1,681,421	6,895,000	6,895,000	6,895,000	0	0
*OT includes \$6,750,000 budgeted for 2026 special events.											
Finance - Reg #32 Disability											
Full-Time Positions	0	0	0	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	4,334,997	6,475,123	13,509,960	1,327,769	1,327,769	0	12,200,000	12,200,000	12,200,000	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Fire											
Full-Time Positions	2,794	2,815	2,854	2,830	2,830	0	3,392	3,392	3,392	0	0
Class 100 Total Oblig./Approp.	354,132,093	372,902,008	406,686,017	87,827,215	87,827,215	0	392,110,292	392,110,292	392,640,495	(530,203)	(530,203)
Class 100 Overtime Oblig./Approp.	72,511,849	73,644,719	93,927,186	23,450,766	22,289,110	1,161,656	93,803,062	93,803,062	93,803,062	0	0

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING SEPTEMBER 30, 2025

Department / Category	FY 23 Year End Actual	FY 24 Year End Actual	FY 25 Unaudited Actual	FY 2026 YEAR TO DATE			FY 2026 FULL YEAR				
				Target Budget Plan	Actual (Over) Under		Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	
						Target Budget				Adopted Budget	Target Budget
First Judicial District											
Full-Time Positions	1,685	1,707	1,724	1,751	1,751	0	1,745	1,745	1,745	0	0
Class 100 Total Oblig./Approp.	102,223,039	104,836,174	112,703,858	25,143,128	25,143,128	0	121,493,440	121,493,440	125,525,205	(4,031,765)	(4,031,765)
Class 100 Overtime Oblig./Approp.	67,109	70,166	64,683	22,175	16,964	5,211	88,700	88,700	88,700	0	0
Fleet Services											
Full-Time Positions	266	269	273	288	288	0	319	319	319	0	0
Class 100 Total Oblig./Approp.	19,228,085	20,638,006	22,511,171	5,389,644	5,389,644	0	22,978,157	22,978,157	24,059,805	(1,081,648)	(1,081,648)
Class 100 Overtime Oblig./Approp.	3,123,330	3,011,839	3,203,261	778,456	793,669	(15,213)	3,113,825	3,113,825	3,113,825	0	0
Free Library											
Full-Time Positions	764	814	859	891	891	0	1,009	1,009	1,009	0	0
Class 100 Total Oblig./Approp.	39,779,422	48,059,505	55,374,187	13,304,509	13,304,509	0	62,094,315	62,094,315	65,023,489	(2,929,174)	(2,929,174)
Class 100 Overtime Oblig./Approp.	1,128,594	1,485,124	2,568,338	857,218	508,783	348,435	3,428,870	3,428,870	3,428,870	0	0
Human Relations Commission											
Full-Time Positions	30	34	32	32	32	0	35	35	35	0	0
Class 100 Total Oblig./Approp.	2,340,114	2,436,529	2,674,280	593,437	593,437	0	2,825,926	2,825,926	2,939,728	(113,802)	(113,802)
Class 100 Overtime Oblig./Approp.	0	0	3,755	0	25,081	(25,081)	0	0	0	0	0
Human Services											
Full-Time Positions	535	441	438	440	440	0	532	532	532	0	0
Class 100 Total Oblig./Approp. *	32,334,996	36,217,164	36,162,354	0	0	0	36,733,759	36,733,759	38,102,699	(1,368,940)	(1,368,940)
Class 100 Overtime Oblig./Approp. *	5,077,010	6,698,776	6,406,989	1,297,892	0	1,297,892	5,191,569	5,191,569	5,191,569	0	0
<i>*DHS expenses are transferred from the Grants Fd. at the end of the fiscal year.</i>											
Labor											
Full-Time Positions	34	36	35	38	38	0	56	56	56	0	0
Class 100 Total Oblig./Approp.	2,766,257	3,412,419	3,293,586	681,065	681,065	0	4,309,944	4,309,944	4,402,577	(92,633)	(92,633)
Class 100 Overtime Oblig./Approp.	7,980	12,708	30,429	10,000	2,602	7,398	40,000	40,000	40,000	0	0
Law											
Full-Time Positions	193	223	228	233	233	0	257	257	257	0	0
Class 100 Total Oblig./Approp.	15,665,381	18,593,662	21,171,665	4,427,506	4,427,506	0	22,302,432	22,302,432	22,634,186	(331,754)	(331,754)
Class 100 Overtime Oblig./Approp.	70	311	444	0	0	0	0	0	0	0	0

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING SEPTEMBER 30, 2025

Department / Category	FY 23 Year End Actual	FY 24 Year End Actual	FY 25 Unaudited Actual	FY 2026 YEAR TO DATE			FY 2026 FULL YEAR				
				Target Budget Plan	Actual (Over) Under		Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	
						Target Budget				Adopted Budget	Target Budget
										Adopted Budget	Target Budget
Licenses & Inspections											
Full-Time Positions	329	351	370	380	380	0	442	442	442	0	0
Class 100 Total Oblig./Approp.	24,116,397	24,906,356	30,039,041	6,407,634	6,407,634	0	30,761,407	30,761,407	32,136,750	(1,375,343)	(1,375,343)
Class 100 Overtime Oblig./Approp.	1,277,430	1,536,134	2,136,839	478,000	432,763	45,237	1,912,000	1,912,000	1,912,000	0	0
L&I-Board of Building Standards											
Full-Time Positions	1	2	1	1	1	0	1	1	1	0	0
Class 100 Total Oblig./Approp.	83,357	86,372	91,834	23,836	23,836	0	90,074	90,074	93,490	(3,416)	(3,416)
Class 100 Overtime Oblig./Approp.	769	793	748	0	54	(54)	0	0	0	0	0
L&I-Board of L & I Review											
Full-Time Positions	2	1	2	2	2	0	2	2	2	0	0
Class 100 Total Oblig./Approp.	169,767	170,691	181,491	39,517	39,517	0	176,933	176,933	183,417	(6,484)	(6,484)
Class 100 Overtime Oblig./Approp.	0	0	363	0	0	0	0	0	0	0	0
Managing Director's Office											
Full-Time Positions	387	475	576	432	432	0	490	490	490	0	0
Class 100 Total Oblig./Approp.	27,997,355	36,726,319	46,763,659	6,709,470	6,709,470	0	36,508,162	36,508,162	37,166,928	(658,766)	(658,766)
Class 100 Overtime Oblig./Approp.	1,431,858	1,795,346	1,619,333	442,500	500,283	(57,783)	1,770,000	1,770,000	1,770,000	0	0
MDO-Base											
Full-Time Positions	371	452	477	432	432	0	490	490	490	0	0
Class 100 Total Oblig./Approp.	26,916,485	35,645,449	39,076,725	6,709,470	6,709,470	0	36,508,162	36,508,162	37,166,928	(658,766)	(658,766)
Class 100 Overtime Oblig./Approp.	1,431,858	1,795,346	1,619,333	442,500	500,283	(57,783)	1,770,000	1,770,000	1,770,000	0	0
MDO-Citizens Police Oversight Comm. *											
Full-Time Positions	16	23	18	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	1,080,870	1,080,870	1,822,639	0	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
MDO-Clean and Green *											
Full-Time Positions	0	0	7	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	0	0	586,289	0	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING SEPTEMBER 30, 2025

Department / Category	FY 23 Year End Actual	FY 24 Year End Actual	FY 25 Unaudited Actual	FY 2026 YEAR TO DATE			FY 2026 FULL YEAR				
				Target Budget Plan	Actual (Over) Under		Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	
					Actual	Target Budget				Adopted Budget	Target Budget
MDO-Public Safety *											
Full-Time Positions	0	0	74	0	0	0	0	0	0	0	0
Class 100 Total Oblig./Approp.	0	0	5,278,006	0	0	0	0	0	0	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
*Citizens Police Oversight Commission, Clean and Green, and Public Safety transferred out of MDO in FY26.											
Mayor's Office											
Full-Time Positions	53	93	81	76	76	0	106	106	106	0	0
Class 100 Total Oblig./Approp.	5,950,965	7,498,029	9,786,215	1,876,965	1,876,965	0	12,198,513	12,198,513	12,303,302	(104,789)	(104,789)
Class 100 Overtime Oblig./Approp.	0	563	281	0	83	(83)	0	0	0	0	0
Mayor's Office of Community Empowerment and Opportunity											
Full-Time Positions	0	13	42	19	19	0	21	21	21	0	0
Class 100 Total Oblig./Approp.	144,949	827,609	2,785,727	320,499	320,499	0	1,659,447	1,659,447	1,678,810	(19,363)	(19,363)
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Mayor's Office-Neighborhood Community Action Centers *											
Full-Time Positions	0	0	0	28	28	0	38	38	38	0	0
Class 100 Total Oblig./Approp.	0	0	0	394,938	394,938	0	2,585,304	2,585,304	2,607,269	(21,965)	(21,965)
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
*New department established in FY26.											
Mural Arts Program											
Full-Time Positions	9	10	9	8	8	0	10	10	10	0	0
Class 100 Total Oblig./Approp.	527,907	452,766	566,756	104,611	104,611	0	653,245	653,245	662,847	(9,602)	(9,602)
Class 100 Overtime Oblig./Approp.	12,599	12,869	5,623	6,250	1,631	4,619	25,000	25,000	25,000	0	0
Creative Philadelphia *											
Full-Time Positions	0	0	8	8	8	0	10	10	10	0	0
Class 100 Total Oblig./Approp.	0	0	714,298	162,757	162,757	0	919,833	919,833	931,384	(11,551)	(11,551)
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
*Positions transferred from MDO in FY25.											

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
FOR THE PERIOD ENDING SEPTEMBER 30, 2025

Department / Category	FY 23 Year End Actual	FY 24 Year End Actual	FY 25 Unaudited Actual	FY 2026 YEAR TO DATE			FY 2026 FULL YEAR				
				Target Budget Plan	Actual (Over) Under		Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	
						Target Budget				Adopted Budget	Target Budget
Office of Behavioral Health and Intellectual disAbility											
Full-Time Positions	44	44	47	49	49	0	54	54	54	0	0
Class 100 Total Oblig./Approp.	3,114,848	4,370,664	3,684,008	954,764	954,764	0	3,934,703	3,934,703	4,093,919	(159,216)	(159,216)
Class 100 Overtime Oblig./Approp.	152,495	277,403	100,493	64,125	44,027	20,098	256,499	256,499	256,499	0	0
Office of the Chief Administrative Officer											
Full-Time Positions	73	69	81	82	82	0	106	106	106	0	0
Class 100 Total Oblig./Approp.	6,108,879	5,519,901	6,754,601	1,580,471	1,580,471	0	8,707,869	8,707,869	8,828,083	(120,214)	(120,214)
Class 100 Overtime Oblig./Approp.	42,720	16,283	13,729	4,500	1,428	3,072	18,000	18,000	18,000	0	0
Office of Education											
Full-Time Positions	5	3	7	41	41	0	53	53	53	0	0
Class 100 Total Oblig./Approp.	502,591	481,098	670,141	660,869	660,869	0	4,402,104	4,402,104	4,412,795	(10,691)	(10,691)
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Office of Homeless Services											
Full-Time Positions	113	129	156	156	156	0	154	154	154	0	0
Class 100 Total Oblig./Approp.	8,252,751	9,669,719	11,280,708	2,310,378	2,310,378	0	11,415,485	11,415,485	11,906,839	(491,354)	(491,354)
Class 100 Overtime Oblig./Approp.	88,977	228,883	361,482	69,950	26,514	43,436	279,800	279,800	279,800	0	0
Office of Human Resources											
Full-Time Positions	82	91	96	100	100	0	106	106	106	0	0
Class 100 Total Oblig./Approp.	5,488,289	6,325,180	7,277,162	1,585,528	1,585,528	0	7,528,300	7,528,300	7,770,545	(242,245)	(242,245)
Class 100 Overtime Oblig./Approp.	111,909	51,435	30,901	75,102	2,008	73,094	300,407	300,407	300,407	0	0
Office of Innovation and Technology											
Full-Time Positions	349	369	376	386	386	0	439	439	439	0	0
Class 100 Total Oblig./Approp.	28,225,382	32,603,550	33,575,126	7,370,435	7,370,435	0	36,016,457	36,016,457	36,686,494	(670,037)	(670,037)
Class 100 Overtime Oblig./Approp.	754,167	798,132	964,832	198,053	279,302	(81,249)	792,211	792,211	792,211	0	0
O/I-Base											
Full-Time Positions	334	353	360	369	369	0	418	418	418	0	0
Class 100 Total Oblig./Approp.	26,813,476	31,154,241	31,870,212	7,041,306	7,041,306	0	34,107,725	34,107,725	34,777,762	(670,037)	(670,037)
Class 100 Overtime Oblig./Approp.	752,935	770,273	936,973	188,053	272,092	(84,039)	752,211	752,211	752,211	0	0

Note: The material in this report is preliminary and subject to revision and is not an official statement of the City of Philadelphia.

TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING SEPTEMBER 30, 2025

Department / Category	FY 23 Year End Actual	FY 24 Year End Actual	FY 25 Unaudited Actual	FY 2026 YEAR TO DATE			FY 2026 FULL YEAR				
				Target Budget Plan	Actual (Over) Under		Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	
					Actual	Target Budget				Adopted Budget	Target Budget
<i>OIT-911</i>											
Full-Time Positions	15	16	16	17	17	0	21	21	21	0	0
Class 100 Total Oblig./Approp.	1,411,906	1,449,309	1,704,914	329,129	329,129	0	1,908,732	1,908,732	1,908,732	0	0
Class 100 Overtime Oblig./Approp.	1,232	27,859	27,859	10,000	7,210	2,790	40,000	40,000	40,000	0	0
Office of the Inspector General											
Full-Time Positions	18	18	21	21	21	0	26	26	26	0	0
Class 100 Total Oblig./Approp.	1,524,854	1,743,544	1,863,732	418,778	418,778	0	2,534,057	2,534,057	2,563,502	(29,445)	(29,445)
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
Office of Property Assessment											
Full-Time Positions	182	178	184	184	184	0	226	226	226	0	0
Class 100 Total Oblig./Approp.	13,454,091	13,645,565	14,623,282	3,295,971	3,295,971	0	16,618,749	16,618,749	17,276,959	(658,210)	(658,210)
Class 100 Overtime Oblig./Approp.	164,817	275,671	238,391	71,223	131,460	(60,237)	284,892	284,892	284,892	0	0
Office of Public Safety											
Full-Time Positions	0	0	0	108	108	0	156	156	156	0	0
Class 100 Total Oblig./Approp.	0	0	0	1,810,248	1,810,248	0	10,326,421	10,326,421	10,446,166	(119,745)	(119,745)
Class 100 Overtime Oblig./Approp.	0	0	0	0	18,279	(18,279)	0	0	0	0	0
OPS-Base *											
Full-Time Positions	0	0	0	108	108	0	147	147	147	0	0
Class 100 Total Oblig./Approp.	0	0	0	1,810,248	1,810,248	0	9,305,263	9,305,263	9,425,008	(119,745)	(119,745)
Class 100 Overtime Oblig./Approp.	0	0	0	0	18,279	(18,279)	0	0	0	0	0
*Managing Director - Public Safety transferred to the Office of Public Safety in FY26.											
OPS-Prison Oversight *											
Full-Time Positions	0	0	0	0	0	0	9	9	9	0	0
Class 100 Total Oblig./Approp.	0	0	0	0	0	0	1,021,158	1,021,158	1,021,158	0	0
Class 100 Overtime Oblig./Approp.	0	0	0	0	0	0	0	0	0	0	0
*New office established under Public Safety in FY26.											
Office of Sustainability											
Full-Time Positions	18	23	22	22	22	0	25	25	25	0	0
Class 100 Total Oblig./Approp.	1,148,398	1,791,288	1,668,099	428,207	428,207	0	2,053,333	2,053,333	2,083,258	(29,925)	(29,925)
Class 100 Overtime Oblig./Approp.	23	450	1,605	400	0	400	1,600	1,600	1,600	0	0

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING SEPTEMBER 30, 2025

Department / Category	FY 23 Year End Actual	FY 24 Year End Actual	FY 25 Unaudited Actual	FY 2026 YEAR TO DATE			FY 2026 FULL YEAR				
				Target Budget Plan	Actual (Over) Under		Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	
					Actual	Target Budget				Adopted Budget	Target Budget
Parks and Recreation											
Full-Time Positions	678	680	713	741	741	0	926	926	926	0	0
Class 100 Total Oblig./Approp.	56,440,606	61,046,133	65,695,796	19,584,829	19,584,829	0	67,057,180	67,057,180	69,578,312	(2,521,132)	(2,521,132)
Class 100 Overtime Oblig./Approp.	5,408,222	5,165,951	6,409,769	1,581,363	1,787,206	(205,843)	6,325,450	6,325,450	6,325,450	0	0
Planning and Development											
Full-Time Positions	66	78	77	72	72	0	118	118	118	0	0
Class 100 Total Oblig./Approp.	5,252,008	6,273,932	6,480,397	1,488,529	1,488,529	0	7,680,981	7,680,981	7,913,132	(232,151)	(232,151)
Class 100 Overtime Oblig./Approp.	24,704	42,877	42,447	10,313	2,308	8,005	41,250	41,250	41,250	0	0
Police											
Full-Time Positions	6,351	6,204	6,219	6,264	6,264	0	7,625	7,625	7,625	0	0
Class 100 Total Oblig./Approp. *	761,129,391	760,098,007	798,828,124	181,813,910	181,813,910	0	834,940,051	834,940,051	883,281,702	(48,341,651)	(48,341,651)
Class 100 Overtime Oblig./Approp.*	96,768,961	103,706,378	119,055,712	34,023,772	32,818,613	1,205,159	136,095,086	136,095,086	136,095,086	0	0
*Police OT is abated as reimbursements occur. The department projects to stay within its class 100 total budget in FY26.											
Prisons											
Full-Time Positions	1,312	1,266	1,549	1,673	1,673	0	2,186	2,186	2,186	0	0
Class 100 Total Oblig./Approp.	118,891,418	122,621,394	147,763,998	33,806,760	33,806,760	0	179,402,433	179,402,433	180,144,671	(742,238)	(742,238)
Class 100 Overtime Oblig./Approp.	33,336,433	34,393,603	42,356,409	10,750,388	8,496,082	2,254,306	43,001,550	43,001,550	43,001,550	0	0
Procurement											
Full-Time Positions	36	36	37	38	38	0	52	52	52	0	0
Class 100 Total Oblig./Approp.	2,585,104	3,005,029	2,735,358	703,405	703,405	0	3,293,773	3,293,773	3,411,858	(118,085)	(118,085)
Class 100 Overtime Oblig./Approp.	1,738	7,017	15,980	2,000	1,046	954	8,000	8,000	8,000	0	0
Public Health											
Full-Time Positions	690	730	774	755	755	0	873	873	873	0	0
Class 100 Total Oblig./Approp.	60,916,653	66,270,446	72,451,140	16,054,289	16,054,289	0	72,442,924	72,442,924	75,368,162	(2,925,238)	(2,925,238)
Class 100 Overtime Oblig./Approp.	2,703,650	3,083,707	3,206,293	733,000	669,251	63,749	2,932,000	2,932,000	2,932,000	0	0
Public Property											
Full-Time Positions	119	125	111	116	116	0	140	140	140	0	0
Class 100 Total Oblig./Approp.	10,279,133	11,736,108	8,617,062	2,137,158	2,137,158	0	9,965,810	9,965,810	10,355,751	(389,941)	(389,941)
Class 100 Overtime Oblig./Approp.	602,379	1,354,761	1,151,473	350,000	331,760	18,240	1,400,000	1,400,000	1,400,000	0	0

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TABLE O-3
QUARTERLY CITY MANAGERS REPORT
PERSONAL SERVICES SUMMARY
GENERAL FUND
 FOR THE PERIOD ENDING SEPTEMBER 30, 2025

Department / Category	FY 23 Year End Actual	FY 24 Year End Actual	FY 25 Unaudited Actual	FY 2026 YEAR TO DATE			FY 2026 FULL YEAR				
				Target Budget Plan	Actual (Over) Under		Adopted Budget	Target Budget	Year End Departmental Projection	Departmental Projection (Over) Under	
					Actual	Target Budget				Adopted Budget	Target Budget
Records											
Full-Time Positions	53	55	57	57	57	0	60	60	60	0	0
Class 100 Total Oblig./Approp.	3,229,777	3,334,130	3,620,164	797,315	797,315	0	3,793,693	3,793,693	3,992,231	(198,538)	(198,538)
Class 100 Overtime Oblig./Approp.	183,184	139,352	113,773	20,292	20,860	(568)	81,169	81,169	81,169	0	0
Register of Wills											
Full-Time Positions	63	64	76	79	79	0	85	85	85	0	0
Class 100 Total Oblig./Approp.	4,089,933	4,353,222	5,036,216	1,149,641	1,149,641	0	5,393,539	5,393,539	5,439,571	(46,032)	(46,032)
Class 100 Overtime Oblig./Approp.	0	513	0	0	0	0	0	0	0	0	0
Revenue											
Full-Time Positions	327	341	341	335	335	0	401	401	401	0	0
Class 100 Total Oblig./Approp.	20,382,438	20,884,903	24,127,629	4,808,845	4,808,845	0	23,679,845	23,679,845	24,743,067	(1,063,222)	(1,063,222)
Class 100 Overtime Oblig./Approp.	398,174	366,163	295,892	155,000	22,672	132,328	620,000	620,000	620,000	0	0
Sheriff											
Full-Time Positions	328	318	338	339	339	0	459	459	459	0	0
Class 100 Total Oblig./Approp.	28,108,343	29,119,333	32,003,728	6,875,142	6,875,142	0	31,550,600	31,550,600	31,695,912	(145,312)	(145,312)
Class 100 Overtime Oblig./Approp.	5,238,972	6,300,220	7,793,083	1,925,000	1,872,334	52,666	7,700,000	7,700,000	7,700,000	0	0
Sanitation *											
Full-Time Positions	2,068	1,495	1,652	1,719	1,719	0	1,893	1,893	1,893	0	0
Class 100 Total Oblig./Approp. *	110,599,547	84,026,833	100,316,451	26,053,069	26,053,069	0	107,134,671	107,134,671	113,186,109	(6,051,438)	(6,051,438)
Class 100 Overtime Oblig./Approp.	16,970,691	17,088,338	19,698,672	5,090,192	5,235,205	(145,013)	20,360,766	20,360,766	20,360,766	0	0
*In FY24, various divisions of the Streets Department transferred to the Transportation Fund.											
*Managing Director - Clean and Green transferred to the Sanitation Department in FY26.											
TOTAL GENERAL FUND											
Full-Time Positions	21,271	20,865	21,797	22,217	22,217	0	26,196	26,196	26,196	0	0
Class 100 Total Oblig./Approp.	1,975,600,771	2,038,411,191	2,232,547,645	495,861,940	495,861,940	0	2,346,195,437	2,346,195,437	2,427,078,532	(80,883,095)	(80,883,095)
Class 100 Overtime Oblig./Approp.	249,647,862	263,782,463	314,975,546	84,627,055	76,814,697	7,812,358	338,508,207	338,508,207	338,508,207	0	0

Note: The material in this report is preliminary and subject to revision and is not an official statement of the City of Philadelphia.

Table O-4
QUARTERLY CITY MANAGERS REPORT
PURCHASE OF SERVICES ANALYSIS-SELECTED DEPARTMENTS
GENERAL FUND
FOR THE PERIOD ENDING SEPTEMBER 30, 2025

Department	FY 2025 Unaudited Actual	Fiscal Year 2026 Year To Date			Fiscal Year 2026 Full Year				
		Target Budget Plan	Actual	Actual (Over) Under Target Budget	Original Adopted Budget	Target Budget	Current Projection	Current Projection (Over)/Under	
								Adopt. Budget	Current Target
Commerce									
Convention Center Subsidy	15,000,000	15,000,000	15,000,000	0	15,000,000	15,000,000	15,000,000	0	0
Economic Stimulus	34,045,294	97,021,794	97,021,794	0	101,365,294	101,365,294	101,365,294	0	0
All Other	11,074,576	11,417,293	11,417,293	0	8,574,913	8,574,913	8,574,913	0	0
Total Commerce	60,119,870	123,439,087	123,439,087	0	124,940,207	124,940,207	124,940,207	0	0
Homeless Services	74,185,197	60,175,737	60,175,737	0	72,396,005	72,396,005	72,396,005	0	0
Human Services	180,205,937	152,297,245	152,297,245	0	190,873,006	190,873,006	190,873,006	0	0
Managing Director *									
Citizens Police Oversight Commission	585,887	0	0	0	0	0	0	0	0
Defender Association	66,497,780	69,047,780	69,047,780	0	69,047,780	69,047,780	69,047,780	0	0
Public Safety	19,251,165	0	0	0	0	0	0	0	0
All Other	156,316,619	21,755,294	21,755,294	0	64,357,107	64,357,107	64,357,107	0	0
Total Managing Director	243,556,057	90,803,074	90,803,074	0	133,404,887	133,404,887	133,404,887	0	0
Office of Innovation and Technology									
911 Surcharge	15,247,205	9,851,358	9,851,358	0	20,716,856	20,716,856	20,716,856	0	0
All Other	65,918,898	44,112,895	44,112,895	0	73,200,955	73,200,955	73,200,955	0	0
Total Innovation and Technology	81,166,103	53,964,253	53,964,253	0	93,917,811	93,917,811	93,917,811	0	0
Public Health:	66,285,179	44,612,307	44,612,307	0	70,717,074	70,717,074	70,717,074	0	0
Public Property:									
SEPTA	133,291,440	0	0	0	134,989,000	134,989,000	134,989,000	0	0
Space Rentals	40,038,690	48,761,520	48,761,520	0	57,736,320	57,736,320	57,736,320	0	0
Utilities	26,253,962	33,318,483	33,318,483	0	33,578,003	33,578,003	33,578,003	0	0
All Other	48,934,978	33,246,611	33,246,611	0	50,398,367	50,398,367	50,398,367	0	0
Total Public Property	248,519,070	115,326,614	115,326,614	0	276,701,690	276,701,690	276,701,690	0	0
Sanitation:									
Disposal	56,993,505	20,407,570	20,407,570	0	63,238,164	63,238,164	63,238,164	0	0
All Other	5,101,447	2,129,126	2,129,126	0	3,821,616	3,821,616	3,821,616	0	0
Total Sanitation Department	62,094,952	22,536,696	22,536,696	0	67,059,780	67,059,780	67,059,780	0	0
All Other Departments	521,352,081	264,175,025	264,175,025	0	650,608,550	650,608,550	650,608,550	0	0
Total Class 200	1,463,299,249	867,154,301	867,154,301	0	1,608,223,005	1,608,223,005	1,608,223,005	0	0

*Citizens Police Oversight Commission and Public Safety transferred out of MDO in FY26.

NOTE: The material in this report is preliminary and subject to revision and does not represent an official statement of the City of Philadelphia.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2025

DEPARTMENTAL FULL-TIME POSITIONS SUMMARY

TABLE P-1
QUARTERLY CITY MANAGERS REPORT
DEPARTMENTAL FULL TIME POSITIONS SUMMARY
ALL FUNDS
FOR THE PERIOD ENDING
SEPTEMBER 30, 2025

ABOUT THIS SECTION:

The Departmental Full Time Positions Summary provides a quarterly look at the number of budgeted versus filled positions Citywide. The Summary provides an in-depth overview of the number of filled positions in City departments at the end of each quarter (of the current fiscal year) and compares them to departmental positions in the Adopted Budget. The Summary also shows the actual number of filled positions from the prior fiscal year. Positions from the City's General and all other funds are shown in the report. Total General Fund Class 100 obligations (excluding employee benefits) in FY26 are projected to be approximately \$2.4 billion with overtime comprising 13.9% or \$338.5 million. Overtime remains an important tool to deliver services in FY26.

Note for FY26 Q1:

- The FY26 All Funds Adopted Budget includes 34,408 FTEs or Full-Time Equivalents.
- As of FY26 Q1, 22,217 positions out of 26,196 were filled in the General Fund (84.8% filled), while 28,651 positions out of 34,408 were filled across All Funds (83.3% filled).
- Public safety agencies had some of the highest rates of unfilled positions or vacancies in FY26 Q1. These include:
 - Sheriff's Office (120 or 26.1% unfilled positions)
 - Police (1,546 or 19.6% unfilled positions)
 - Fire (569 or 16.4% unfilled positions)
- Recruitment and retention challenges are reflective of nationwide labor market trends. Despite these challenges, Citywide vacancies are down compared to this time last year (FY25 Q1), when the vacancy rate was 18.6%. City departments continue to work with the City's Office of Human Resources to attract and retain employees.

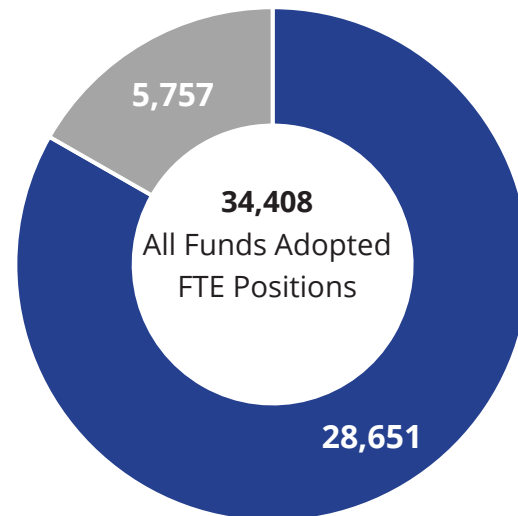


TABLE P-1
QUARTERLY CITY MANAGERS REPORT
DEPARTMENTAL FULL TIME POSITIONS SUMMARY
ALL FUNDS
FOR THE PERIOD ENDING SEPTEMBER 30, 2025

Department	FISCAL YEAR 2025			FISCAL YEAR 2026						
	YEAR END ACTUAL			ADOPTED BUDGET			MONTH END ACTUAL			MONTH END ACTUAL (OVER) UNDER BUDGET
	General	Other	Total	General	Other	Total	General	Other	Total	
Auditing (City Controller's Office)	123	0	123	151	0	151	127	0	127	24
Aviation	0	840	840	0	950	950	0	852	852	98
Board of Ethics	13	0	13	14	0	14	13	0	13	1
Board of Pensions	0	60	60	0	73	73	0	61	61	12
Board of Revision of Taxes	16	0	16	17	0	17	9	0	9	8
Citizens Police Oversight Commission	0	0	0	30	0	30	16	0	16	14
City Commissioners (Election Board)	172	1	173	190	0	190	180	0	180	10
City Council	212	0	212	240	0	240	225	0	225	15
City Representative	0	0	0	20	0	20	14	0	14	6
City Treasurer	22	0	22	23	0	23	21	0	21	2
Civil Service Commission	2	0	2	2	0	2	2	0	2	0
Commerce	66	18	84	96	24	120	71	15	86	34
District Attorney - Total	579	91	670	643	99	742	616	92	708	34
Civilian	544	87	631	607	59	666	581	88	669	(3)
Uniform	35	4	39	36	40	76	35	4	39	37
Finance	126	3	129	142	5	147	129	3	132	15
Fire - Total	2,854	66	2,920	3,392	82	3,474	2,830	75	2,905	569
Civilian	142	1	143	177	1	178	143	1	144	34
Uniform	2,712	65	2,777	3,215	81	3,296	2,687	74	2,761	535
First Judicial District	1,724	387	2,111	1,745	439	2,184	1,751	365	2,116	68
Fleet Services	273	67	340	319	84	403	288	67	355	48
Free Library	859	9	868	1,009	8	1,017	891	9	900	117
Human Relations Commission	32	0	32	35	0	35	32	0	32	3
Human Services ⁽¹⁾	438	1,059	1,497	532	1,323	1,855	440	1,028	1,468	387
Labor	35	0	35	56	0	56	38	0	38	18
Law	228	49	277	257	57	314	233	51	284	30
Licenses & Inspections	370	7	377	442	7	449	380	7	387	62
L&I-Board of Building Standards	1	0	1	1	0	1	1	0	1	0
L&I-Board of L & I Review	2	0	2	2	0	2	2	0	2	0
Managing Director's Office	576	58	634	490	68	558	432	61	493	65
Mayor's Office	81	0	81	106	0	106	76	0	76	30
Mayor's Office-Comm. Empowerment & Opp.	42	44	86	21	59	80	19	42	61	19
Mayor's Office-Neighborhood Comm. Act. Ctrs.	0	0	0	38	0	38	28	0	28	10
Mural Arts Program	9	0	9	10	0	10	8	0	8	2
Creative Philadelphia	8	0	8	10	0	10	8	0	8	2
Office of Behavioral Hlth & Intellectual disAbility	47	239	286	54	357	411	49	239	288	123

⁽¹⁾ Positions have been transferred to the Grants Revenue Fund. Non-reimbursed expenditures will be transferred to the General Fund during the fiscal year.

NOTE: The material in this report is preliminary and subject to revision and does not represent an official statement of the City of Philadelphia.

TABLE P-1
QUARTERLY CITY MANAGERS REPORT
DEPARTMENTAL FULL TIME POSITIONS SUMMARY
ALL FUNDS
FOR THE PERIOD ENDING SEPTEMBER 30, 2025

Department	FISCAL YEAR 2025			FISCAL YEAR 2026						
	YEAR END ACTUAL			ADOPTED BUDGET			MONTH END ACTUAL			MONTH END ACTUAL (OVER) UNDER BUDGET
	General	Other	Total	General	Other	Total	General	Other	Total	
Office of the Chief Administrative Officer	81	0	81	106	0	106	82	0	82	24
Office of Education	7	12	19	53	25	78	41	15	56	22
Office of Homeless Services	156	23	179	154	28	182	156	22	178	4
Office of Human Resources	96	0	96	106	0	106	100	0	100	6
Office of Innovation and Technology	376	112	488	439	165	604	386	115	501	103
Office of the Inspector General	21	0	21	26	0	26	21	0	21	5
Office of Property Assessment	184	0	184	226	0	226	184	0	184	42
Office of Public Safety	0	0	0	156	5	161	108	0	108	53
Office of Sustainability	22	5	27	25	4	29	22	4	26	3
Parks and Recreation	713	19	732	926	54	980	741	18	759	221
Planning & Development	77	60	137	118	88	206	72	65	137	69
Police - Total	6,219	90	6,309	7,625	273	7,898	6,264	88	6,352	1,546
<i>Civilian</i>	884	6	890	1,245	131	1,376	891	7	898	478
<i>Uniform</i>	5,335	84	5,419	6,380	142	6,522	5,373	81	5,454	1,068
Prisons	1,549	0	1,549	2,186	0	2,186	1,673	0	1,673	513
Procurement	37	0	37	52	2	54	38	0	38	16
Public Health	774	150	924	873	219	1,092	755	152	907	185
Public Property	111	0	111	140	0	140	116	0	116	24
Records	57	0	57	60	0	60	57	0	57	3
Register of Wills	76	0	76	85	0	85	79	0	79	6
Revenue	341	193	534	401	241	642	335	193	528	114
Sanitation	1,652	0	1,652	1,893	0	1,893	1,719	0	1,719	174
Sheriff	338	0	338	459	0	459	339	0	339	120
Streets	0	674	674	0	832	832	0	670	670	162
Water	0	2,118	2,118	0	2,639	2,639	0	2,123	2,123	516
Water,Sewer & Stormwater Rate Board	0	2	2	0	2	2	0	2	2	0
TOTAL ALL FUNDS	21,797	6,456	28,253	26,196	8,212	34,408	22,217	6,434	28,651	5,757

NOTE: The material in this report is preliminary and subject to revision and does not represent an official statement of the City of Philadelphia.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2025

DEPARTMENTAL LEAVE USAGE ANALYSIS

TABLE L-1
QUARTERLY CITY MANAGERS REPORT
TOTAL LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING
SEPTEMBER 30, 2025

TYPES OF LEAVE USED IN CALCULATION:

Sick (Paid & Unpaid)	Family Medical Leave	Injured on Duty	Heart & Lung	Holiday Comp.	Compensatory	AWOL	Unpaid Leave
Funeral	Annual Leave	Vacation	Military	Excused	Suspension	Admin	Strike Leave



Leave information is taken from the City's OnePhilly payroll system with the exception of the Police Department, which provides data compiled from its DARS system. Departments with fewer than 30 employees (in all funds) are excluded.

Table L-1
QUARTERLY CITY MANAGERS REPORT
TOTAL LEAVE USAGE ANALYSIS
FOR THE PERIOD ENDING
September 30, 2025

Department	FY26 1st Quarter Percent of Time Not Available				FY25 1st Quarter Percent of Time Not Available				Percent Change Total Leave FY26 Q1 vs. FY25 Q1
	Due to Vacation and Other*	Due to Sickness**	Due to Injury***	Total	Due to Vacation and Other*	Due to Sickness**	Due to Injury***	Total	
Police-Civilian	21.2%	6.6%	0.1%	27.9%	17.9%	6.5%	0.5%	24.9%	3.1%
Sanitation****	17.9%	7.7%	1.0%	26.6%	8.7%	5.7%	0.8%	15.3%	11.4%
Streets	16.1%	7.5%	0.2%	23.8%	10.8%	7.6%	1.6%	20.0%	3.7%
Aviation	17.4%	5.5%	0.4%	23.4%	11.2%	6.2%	0.7%	18.0%	5.3%
Office of Property Assessment	15.9%	7.0%	0.3%	23.3%	16.0%	8.7%	0.0%	24.6%	-1.3%
Water	16.1%	6.1%	0.7%	22.9%	12.2%	6.1%	0.8%	19.0%	3.9%
Fleet Services	17.3%	5.2%	0.1%	22.6%	11.5%	5.2%	0.3%	17.0%	5.6%
Records	15.3%	7.0%	0.0%	22.4%	14.0%	6.0%	0.0%	20.0%	2.3%
Revenue	14.9%	7.4%	0.0%	22.3%	12.7%	7.9%	0.1%	20.6%	1.6%
Sheriff	13.4%	6.5%	2.2%	22.1%	13.1%	7.3%	4.1%	24.5%	-2.4%
Free Library of Philadelphia	15.0%	6.6%	0.2%	21.9%	12.3%	6.5%	0.9%	19.7%	2.2%
City Commissioners	16.1%	5.4%	0.0%	21.6%	8.6%	4.4%	0.0%	13.1%	8.5%
Police-Uniformed	15.6%	3.4%	2.4%	21.5%	18.1%	4.9%	3.8%	26.8%	-5.3%
Licenses and Inspections	13.8%	6.9%	0.3%	21.0%	10.8%	6.4%	0.8%	18.0%	3.0%
Public Property	13.9%	4.9%	2.1%	20.9%	9.4%	4.6%	1.0%	15.1%	5.8%
Board of Pensions	15.0%	5.8%	0.0%	20.8%	13.1%	6.0%	0.0%	19.1%	1.7%
Human Services	12.5%	6.7%	0.4%	19.6%	12.6%	6.8%	0.4%	19.8%	-0.2%
Office of Homeless Services	13.1%	6.4%	0.1%	19.6%	11.9%	5.7%	0.0%	17.7%	2.0%
Procurement	12.5%	7.0%	0.0%	19.5%	13.7%	9.1%	0.0%	22.8%	-3.3%
Public Health	13.2%	5.9%	0.2%	19.3%	10.3%	5.7%	0.3%	16.3%	3.0%
Fire-Civilian	11.4%	7.4%	0.5%	19.3%	7.5%	6.1%	0.4%	14.0%	5.3%
Median	12.4%	5.5%	0.0%	19.1%	10.8%	5.7%	0.1%	16.7%	2.4%
Labor	11.8%	7.1%	0.0%	19.0%	9.8%	5.7%	0.0%	15.5%	3.5%
Philadelphia Commission on Human Relations	12.4%	5.5%	0.0%	17.8%	13.0%	8.1%	0.0%	21.0%	-3.2%
Chief Administrative Officer	11.4%	6.4%	0.0%	17.7%	11.8%	8.8%	0.0%	20.6%	-2.9%
Finance	12.4%	5.2%	0.0%	17.6%	10.9%	5.3%	0.0%	16.3%	1.3%
Human Resources	10.8%	6.7%	0.0%	17.6%	11.7%	7.4%	0.0%	19.0%	-1.5%
Parks and Recreation	12.7%	4.0%	0.5%	17.2%	8.8%	5.0%	0.4%	14.2%	3.1%
Law	12.0%	4.4%	0.0%	16.4%	13.0%	4.3%	0.0%	17.3%	-0.9%
Planning and Development	11.4%	4.7%	0.0%	16.2%	13.1%	4.8%	0.0%	18.0%	-1.8%
Department of Behavioral Health and Intellectual disAbility Services	10.5%	5.4%	0.0%	16.0%	10.7%	6.5%	0.1%	17.3%	-1.2%
Commerce	9.0%	6.3%	0.0%	15.2%	9.1%	4.7%	0.0%	13.8%	1.4%
Managing Director's Office*****	10.0%	5.1%	0.1%	15.2%	9.5%	4.8%	0.4%	14.6%	0.6%
Community Empowerment and Opportunity	10.6%	4.5%	0.0%	15.1%	8.5%	3.6%	0.0%	12.1%	3.0%
City Controller	9.6%	5.4%	0.0%	14.9%	10.6%	3.7%	0.3%	14.6%	0.3%
District Attorney	9.5%	5.0%	0.0%	14.5%	10.4%	4.2%	0.1%	14.7%	-0.2%
Register of Wills	8.8%	5.3%	0.0%	14.1%	7.9%	3.7%	0.0%	11.6%	2.5%
Office of Innovation and Technology	9.3%	4.2%	0.0%	13.5%	10.7%	5.9%	0.2%	16.8%	-3.3%
Fire-Uniformed	7.3%	4.2%	1.8%	13.3%	5.9%	3.8%	2.4%	12.0%	1.3%
Prisons	7.1%	5.2%	0.3%	12.6%	7.0%	6.5%	0.4%	13.9%	-1.3%
City Council	8.3%	3.3%	0.3%	11.9%	8.6%	2.9%	0.0%	11.5%	0.4%
Mayor's Office	8.3%	3.0%	0.0%	11.2%	7.0%	2.9%	0.0%	9.9%	1.3%
Mayor's Office of Education	5.7%	4.6%	0.0%	10.3%	4.7%	1.1%	0.0%	5.8%	4.5%
Office of Public Safety	6.7%	3.2%	0.0%	9.9%	This is a new department as of FY26. OPS was a unit within MDO in FY25.				N/A

*Vacation and Other time includes vacation, compensatory time, holiday compensation time, annual leave, funeral, military, excused, absent without leave, suspension, administration, strike time, and other miscellaneous leave for all funds.

** Sick time includes sick and Family Medical Leave Act (FMLA) time taken for all funds.

*** Injury time includes injured on duty time taken for all funds.

**** Sanitation is a new department in FY26. This department includes units in FY26 that were not included in this line in FY25, such as Clean and Green, which moved from the Managing Director's Office to Sanitation.

***** Several offices, including Public Safety, the Citizens Police Oversight Commission (CPOC), and Clean and Green, were moved out of MDO starting in FY26 but are included in FY25 calculations. Public Safety and CPOC were moved into their own standalone departments, while Clean and Green was moved into Sanitation.

Note: FY26 Q1 assumes 67 working days for the Fire Department (uniform personnel) due to a 10 day shift schedule and 64 working days for all other departments in the quarter.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2025

DEPARTMENTAL SERVICE DELIVERY REPORT

QUARTERLY CITY MANAGERS REPORT
DEPARTMENT SERVICE DELIVERY
FOR THE PERIOD ENDING
SEPTEMBER 30, 2025

READER'S GUIDE

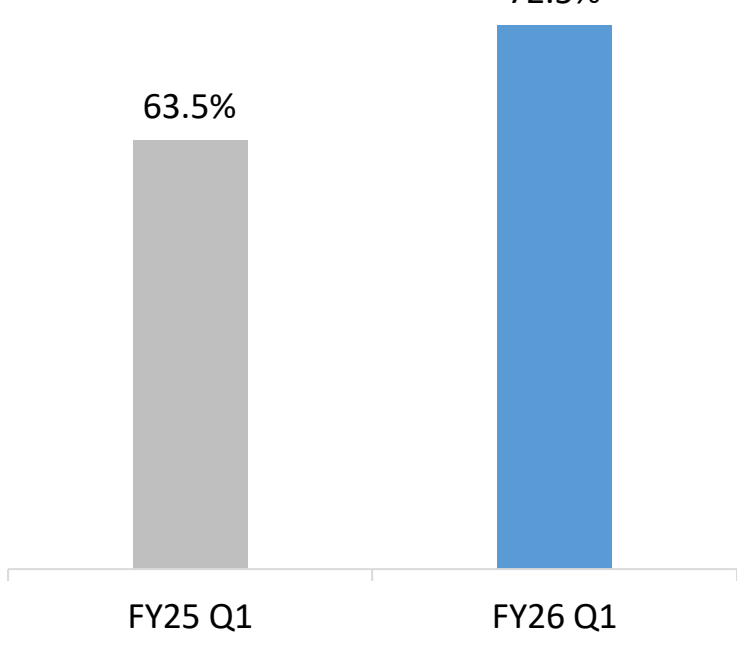
In this section, program performance measures are provided for select City departments. The City's Five Year Financial and Strategic Plan contains performance measures for all City Mayoral departments and can be found at www.phila.gov/finance.

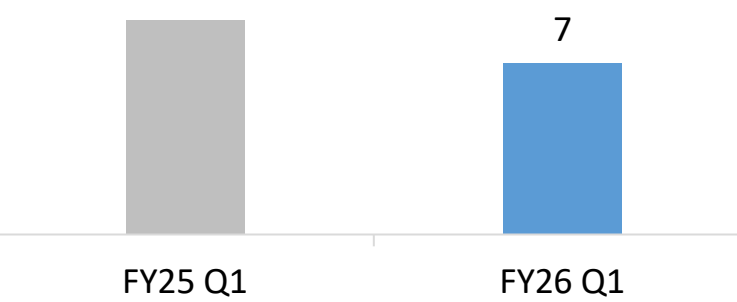
PERFORMANCE MEASURES

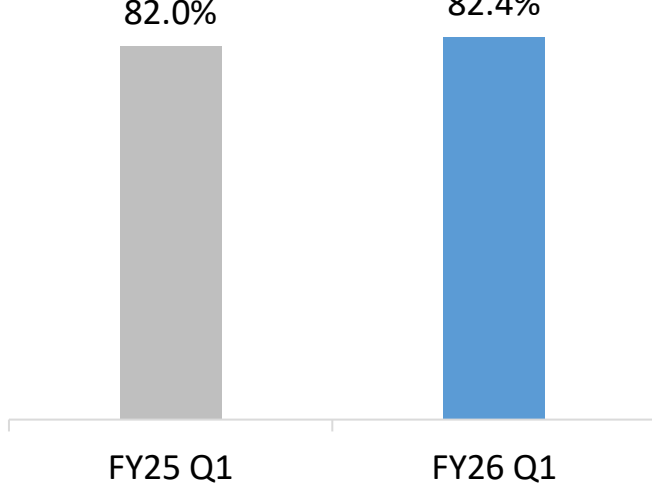
The City of Philadelphia uses performance measures as a tool to evaluate the efficiency and effectiveness of programs throughout the year and to inform budgetary decision-making. This report includes a comparison of data from Fiscal Years 2025 and 2026.

Performance measures included in the Quarterly City Managers Report (QCMR) are structured to provide a snapshot of the overall performance of the City and are divided into categories representing key priority areas:



Police Department									
<div> <div>Homicide clearance rate</div>  </div>	Performance Measure	FY25 Q1	FY26 Q1	Change	FY25 Year-End	FY26 Target	FY26 Year-to-Date	On track to meet target?	Comments / Explanation
	Number of shooting victims	295	262	-11.2%	1,030	Reduction from FY25	262	Yes	
	Number of homicides	63	51	-19.0%	253	Reduction from FY25	51	Yes	
	Number of Part 1 violent crimes	3,440	3,276	-4.8%	12,093	Reduction from FY25	3,276	Yes	
	Count of commercial burglaries	376	410	9.0%	1,480	Reduction from FY25	410	Yes	While FY26 Q1 saw an increase from FY25 Q1, the calendar year-to-date trend is showing a reduction from calendar year 2024; if this continues, PPD anticipates that the goal will be met by fiscal year-end.
	Count of residential burglaries	806	926	14.9%	2,994	Reduction from FY25	926	Yes	While FY26 Q1 saw an increase from FY25 Q1, the calendar year-to-date trend is showing a reduction from calendar year 2024; if this continues, PPD anticipates that the goal will be met by fiscal year-end.
	Homicide clearance rate	63.5%	72.5%	14.2%	79.2%	Increase from FY25	72.5%	Yes	Though the Q1 clearance rate is below the FY25 year-end, the higher volume of caseloads that occurs in summer months tends to be associated with a slightly lower clearance rate. Given that FY26 Q1 rates are higher than FY25 Q1, PPD believes that this measure will meet the target by fiscal year-end.

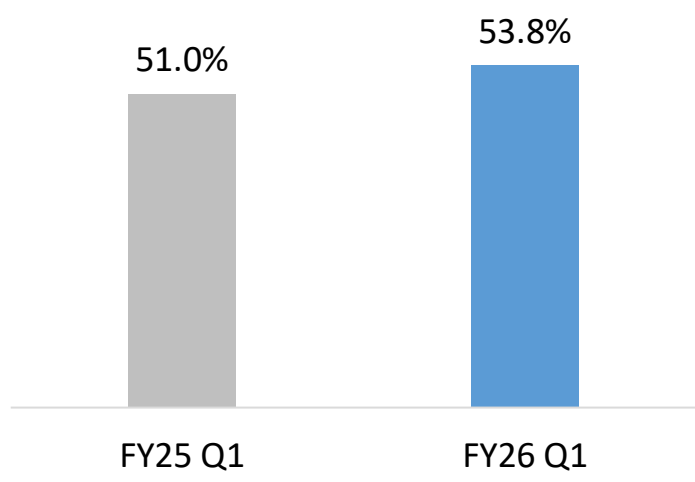
Fire Department									
<div> <div>Number of civilian fire-related deaths</div>  </div>	Performance Measure	FY25 Q1	FY26 Q1	Change	FY25 Year-End	FY26 Target	FY26 Year-to-Date	On track to meet target?	Comments / Explanation
	Number of civilian fire-related deaths	8	7	-12.5%	37	Reduction from FY25	7	Yes	PFD installed 9,358 new smoke alarms in FY25 to help prevent fire deaths, with a goal of installing an additional 10,000 alarms in FY26.
	Number of NFPA structure fires	650	569	-12.5%	2,720	Reduction from FY25	569	Yes	The National Fire Protection Association (NFPA) defines a structure fire as "any fire in or on a building or other structure." The decrease in structure fires may be related to PFD's fire prevention initiatives such as smoke alarm installations.
	Fire engine response time (minutes:seconds)	N/A	6:10	N/A	N/A	≤ 6:39	6:10	Yes	Fire has updated its data-pulling methods. As such, FY25 comparison data is not applicable.
	Percent of EMS emergency calls responded to within 9:00 minutes	N/A	N/A	N/A	N/A	≥ 90.0%	N/A	N/A	Fire has updated its data-pulling methods. As such, FY25 comparison data is not applicable. Additionally, Q1 data is delayed as PFD works to disaggregate emergency and non-emergency call data. Data will be available on a quarterly basis starting in Q2, and Q1 data will be updated retroactively.

Prisons Department									
<div> <div>Sentenced inmates participating in an educational or treatment program</div>  </div>	Performance Measure	FY25 Q1	FY26 Q1	Change	FY25 Year-End	FY26 Target	FY26 Year-to-Date	On track to meet target?	Comments / Explanation
	Sentenced inmates participating in an educational or treatment program	82.0%	82.4%	0.5%	82.4%	80.0%	82.4%	Yes	All sentenced individuals participate in either a job or programming except for individuals in disciplinary or administrative segregation.
	Reincarceration rate: one year	31.7%	25.5%	-19.6%	26.5%	≤30%	25.5%	Yes	The Philadelphia Department of Prisons' (PDP) one-year re-incarceration rate is based on the number of prisoners who are released from PDP custody and return to PDP custody. The measure for FY26 is comprised of prisoners released from July 1, 2024 through June 30, 2025. If an inmate returns within the specified date ranges one year from that window, that inmate is counted in the one-year figure. Quarter-to-quarter variances are largely due to circumstances outside PDP's control (such as crime rates), but the Department remains committed to focusing on rehabilitation and reentry while providing safe, lawful, and humane correctional facilities.
	Percent of newly admitted inmates that are processed and housed within 24 hours of admission	100%	100%	0.0%	100%	100%	100%	Yes	The 24-hour threshold is a self-imposed goal, as there is not a legal requirement, with the aim of ensuring no inmate waits longer than 24 hours (current average is 8-12 hours). This standard allows PDP to maintain readiness for potential surges in admissions.

Department of Licenses and Inspections - Inspections, Safety & Compliance									
<div> <div>Number of building, electrical, plumbing, and zoning permits issued</div> <div> <div>12,161</div> <div>12,011</div> </div> <div> <div>FY25 Q1</div> <div>FY26 Q1</div> </div> </div>	Performance Measure	FY25 Q1	FY26 Q1	Change	FY25 Year-End	FY26 Target	FY26 Year-to-Date	On track to meet target?	Comments / Explanation
	Median timeframe for permit issuance -- residential (in days)	7	6	-14.3%	6	9	6	Yes	Multiple reviews may be necessary between the commencement of a residential permit process and the issuance of the permit. The 9-day target allows for applicant response times, which are outside of Inspections, Safety & Compliance's (ISC's) direct control. This measure can fluctuate from year to year, which is why ISC opted to set a target of 9.
	Median timeframe for permit issuance -- commercial (in days)	21	24	14.3%	20	25	24	Yes	Multiple reviews may be necessary between the commencement of a commercial permit process and the issuance of the permit. The 25-day target allows for applicant response times, which are outside of ISC's direct control. This measure can fluctuate from year to year, which is why ISC opted to set a target of 25.
	Number of building, electrical, plumbing, and zoning permits issued	12,161	12,011	-1.2%	49,380	Meet demand	12,011	Yes	
	Number of demolitions performed	120	74	-38.3%	296	350	74	No	In FY26 Q1, demolition activity slowed partly due to a Commonwealth Court decision that mandates a cost analysis be completed for the cost of demolishing a structure in part or in entirety compared to repairing the conditions in violation. While the cost for these analyses would be borne by the property owner, operationally, the decision has the effect of creating additional steps to completing demolitions.
	Number of "imminently dangerous" properties	124	106	-14.5%	133	Reduction from FY25	106	Yes	This measure had a 14.5% improvement in FY26 Q1 compared to FY25 Q1 because the Department has focused on proactively abating unsafe properties via the search warrant process before properties progress to an "imminently dangerous" status.
	Median timeframe from "imminently dangerous" designation to demolition (in days)	86	65	-24.4%	132	130	65	Yes	This measure had a 24.4% improvement in FY26 Q1 compared to FY25 Q1 because the Department has focused on abating imminently dangerous properties via demolition using legal processes. The Department will continue to focus on decreasing this timeframe.

Department of Licenses and Inspections - Quality of Life									
<div> <div>Percent of complaints inspected within the SLA</div> <div> <div>89.0%</div> <div>71.0%</div> </div> <div> <div>FY25 Q1</div> <div>FY26 Q1</div> </div> </div>	Performance Measure	FY25 Q1	FY26 Q1	Change	FY25 Year-End	FY26 Target	FY26 Year-to-Date	On track to meet target?	Comments / Explanation
	Percent of complaints inspected within the SLA	89.0%	71.0%	-20.2%	88.3%	85.0%	71.0%	Yes	Quality of Life (QOL) received 13,812 complaints in FY26 Q1, compared to 11,765 in FY25 Q1. This increase of over 2,000 impacted the percentage of complaints inspected within the SLA. QOL expects the timeframe for inspection to improve in subsequent quarters of FY26.

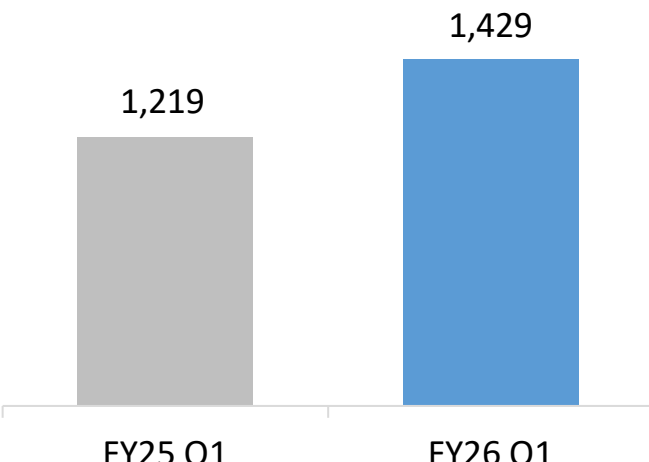
Department of Behavioral Health and Intellectual disAbility

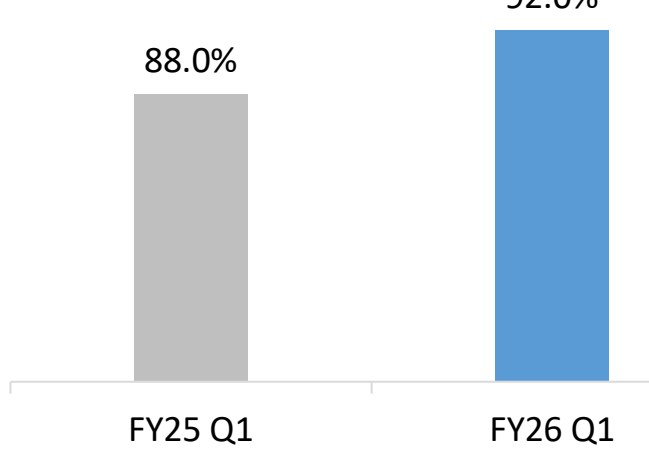
On track to meet target?									
Performance Measure	FY25 Q1	FY26 Q1	Change	FY25 Year-End	FY26 Target	FY26 Year-to-Date	Comments / Explanation		
<div><p>Percent of follow-up within 30 days of discharge from an inpatient psychiatric facility (adults)</p><p>FY25 Q1 FY26 Q1</p></div>	Number of admissions to out-of-state residential treatment facilities	0	4	N/A	4	< 15	4	Yes	The goal for this measure is to be below the target. The target is a combination of the Philadelphia Youth Residential Placement Taskforce recommendation and previous results for this measure.
	Number of admissions to residential treatment facilities	10	13	30.0%	42	< 105	13	Yes	The goal for this measure is to be below the target. The target is a combination of the Philadelphia Youth Residential Placement Taskforce recommendation and previous results for this measure.
	Percent of follow-up within 30 days of discharge from an inpatient psychiatric facility (adults)	51.0%	53.8%	5.5%	53.9%	≥ 48.2%	53.8%	Yes	The target is set by the Office of Mental Health and Substance Abuse Services and Commonwealth of Pennsylvania benchmarks.
	Percent of readmission within 30 days to inpatient psychiatric facility (substance abuse & non-substance abuse) (adults)	17.9%	17.4%	-2.8%	16.5%	≤ 11.8%	17.4%	No	DBHIDS' Performance Evaluation Team continues to prepare and present the results of detailed provider-level performance reports at individual provider meetings. The content of meetings includes barriers to improvement, readmission rates, trends, and comparison to the overall provider system. Providers that did not meet performance goals for calendar year 2024 were asked to submit a Root Cause Analysis & Action Plan in November 2025. The target is set by the Office of Mental Health and Substance Abuse Services and Commonwealth of Pennsylvania benchmarks.
	Percent of follow-up within 30 days of discharge from an inpatient psychiatric facility (children)	72.6%	82.1%	13.1%	76.0%	≥ 48.2%	82.1%	Yes	The target is set by the Office of Mental Health and Substance Abuse Services and Commonwealth of Pennsylvania benchmarks.
	Percent of readmission within 30 days to inpatient psychiatric facility (substance abuse & non-substance abuse) (children)	12.5%	15.3%	22.4%	12.4%	≤ 11.8%	15.3%	No	Readmissions have increased in FY26 Q1 compared to FY25 Q1. Staffing shortages across the community-based continuum and delays in Psychiatric Residential Treatment Facility (PRTF) placements may be contributing to youth readmissions, as some youth are discharged to the community while awaiting PRTF admission. Community Behavioral Health (CBH) is working to increase participation in discharge planning meetings to improve warm handoffs to community providers. The target for this measure is set by the Office of Mental Health and Substance Abuse Services and Commonwealth of Pennsylvania benchmarks.

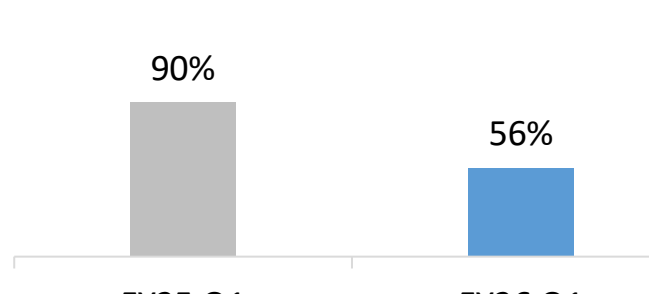
Department of Human Services									
	Performance Measure*	FY24 Q4	FY25 Q4	Change	FY24 Year-End	FY25 Target	FY25 Year-End	Met target?	Comments / Explanation
<div> <p>Percent of Child Protective Services (CPS) investigations that were determined within 60 days</p> <p>FY24 Year-End FY25 Year-End</p> </div> <div> <p>Dependent placement population (as of the last day of the quarter)</p> <p>FY25 Q1 FY26 Q1</p> </div>	Percent of Child Protective Services (CPS) investigations that were determined within 60 days	99.7%	99.7%	0.0%	99.7%	≥ 98.0%	99.8%	Yes	
	Percent of General Protective Services (GPS) investigations that were determined within 60 days	95.1%	95.4%	0.3%	97.0%	≥ 90.0%	96.3%	Yes	
	*These measures are lagging. Data provided is for the previous quarter.								
	Performance Measure	FY25 Q1	FY26 Q1	Change	FY25 Year-End	FY26 Target	FY26 Year-to-Date	On track to meet target?	Comments / Explanation
	Dependent placement population (as of the last day of the quarter)	2,832	2,418	-14.6%	2,480	≤ 2,400	2,418	Yes	Through improved front end practices and the increasing use of diversion programs, such as Family Empowerment Services, Family Empowerment Centers, Family Case Coordination Program, and Rapid Service Response, the overall placement number is continuing to decline.
	Percent of children who enter an out-of-home placement from in-home services	2.7%	2.0%	-25.9%	7.0%	≤ 9.0%	2.0%	Yes	DHS has expanded Healthy Families America (HFA), an evidence-based diversion program to serve more families in the community and prioritize DHS-involved families and parenting youth. Additionally, DHS is participating in Pennsylvania's Family Engagement Initiative (FEI) to prevent children from entering placement through crisis rapid response meetings and enhanced family legal representation.
	Percent of children in out-of-home placement who achieved permanency out of all children in placement in a given year	8.1%	8.6%	6.2%	27.7%	≥ 24.0%	8.6%	Yes	DHS has undertaken several recent initiatives to improve permanency. This includes improved Family Teaming Conferences, the Achieving Reunification Center, and the Parent Action Network. These all offer supports and education for parents and assess the needs for families to be reunified. There is also a concerted effort to stabilize DHS and Community Umbrella Agency (CUA) workforce as well as improved collaboration between CUA and other system partners.
	Percent of dependent placement population in congregate care (as of the last day of the quarter)	6.0%	7.0%	16.7%	6.9%	≤ 7.1%	7.0%	Yes	Pennsylvania's FEI is a targeted approach designed to promote collaboration between the courts and the county child welfare agency to enhance meaningful family involvement. Meaningful family involvement increases the likelihood that children will safely remain in their own homes or will be placed with family if placement is necessary. In keeping with the spirit and intent of the Family First Prevention Services Act, DHS developed the Professional Resource Parent Model (PRP). The PRP model provides intensive, highly coordinated, trauma-informed, and individualized foster care services for children and youth up to age 18 who have complex emotional and behavioral needs.
	Percent of dependent placement population in kinship care (as of the last day of the quarter)	49.8%	46.0%	-7.5%	46.0%	≥ 51.0%	46.0%	No	While the percent of dependent youth in kinship care has decreased, it is important to note the number of children and youth in placement has continued to decrease overall. DHS continues to emphasize kinship care for youth in placement and the planned expansion of the Kinship Navigator program in the coming months is expected to increase the percentage of youth in kinship care before the end of FY26.
	Percent of dependent placement population in care more than two years (as of the last day of the quarter)	49.5%	45.6%	-8.0%	48.6%	≤ 48.6%	45.6%	Yes	DHS continues to work with its system partners to stabilize families, including strategies like the Family Engagement Initiative, Family Team Conferencing, referrals to the Achieving Reunification Center and other supports. DHS invests in programs to help children, youth, and families become their best selves, including support for parents to reunify more quickly with their children.
	Average daily number of youth in detention at the Philadelphia Juvenile Justice Services Center (PJJSC)	174	153	0	170	≤ 184	153	Yes	DHS emphasizes juvenile justice community-based diversion programs. Intensive Prevention Services (IPS) are designed to serve youth between 10 and 19 years of age who are at risk of penetrating the dependency and/or delinquent child welfare systems due to high-risk behaviors. Evening Resource Centers (ERCs) are community-based, afterschool programs that provide daily structured activities and serve as an alternative to placement for juvenile justice-involved youth.

Department of Public Health									
	Performance Measure	FY25 Q1	FY26 Q1	Change	FY25 Year-End	FY26 Target	FY26 Year-to-Date	On track to meet target?	Comments / Explanation
<div> <div>Percentage of visits uninsured</div> <div> <div>48.1%</div> <div>45.5%</div> <div>FY25 Q1FY26 Q1</div> </div> </div>	Percentage of visits uninsured	48.1%	45.5%	-5.4%	46.6%	≤ 48.0%	45.5%	Yes	The uninsured rate for FY26 Q1 is down from FY25 Q1 due to successful efforts in health centers to keep patients insured. DPH's team of benefits counselors helps patients enroll in healthcare plans and stay enrolled through assistance with renewal procedures.
	Number of months between food establishment inspections	14.0	14.0	0.0%	12.5	≤ 12.0	14.0	No	This metric is above the target for FY26 Q1. While the department has onboarded staff, there has been additional turnover, which resulted in longer periods between inspections. Public Health continues to work toward filling all budgeted vacancies, which should bring this metric within the target.
	Number of new HIV diagnoses	114	111	-2.6%	385	≤ 350	111	No	The number of new HIV diagnoses in FY26 Q1 is consistent with FY25 Q1. There are factors beyond Public Health's control that impact results for this measure.
	Children 19-35 months with complete immunizations 4:3:1:3:3:1:4	68.0%	68.0%	0.0%	67.3%	70.0%	68.0%	No	Vaccination rates remain below the 70% goal, largely due to catch-up needs and vaccine hesitancy. In response, the Immunization Program is providing educational materials, conducting quality improvement with low-coverage providers, sharing coverage data during site visits, and expediting vaccine orders to prevent supply-related delays.
	Percent of all cases with autopsy reports issued within 90 calendar days	76.7%	50.9%	-33.6%	71.6%	≥ 90%	50.9%	No	Staffing shortages persist and continue to impact Public Health's ability to meet the target. Public Health is working with the Office of Human Resources to fill vacancies. The Medical Examiner's Office recently hired three new doctors, which is expected to improve turnaround time for autopsy reports. Additionally, the July work stoppage impacted operations for the Medical Examiner's Office.
	Number of patient visits to Department-run STD clinics	3,809	3,831	0.6%	14,146	12,500	3,831	Yes	

Office of Homeless Services									
	Performance Measure	FY25 Q1	FY26 Q1	Change	FY25 Year-End	FY26 Target	FY26 Year-to-Date	On track to meet target?	Comments / Explanation
<div> <div>Number of households provided homeless prevention assistance</div> <div> <div>434</div> <div>600</div> <div>FY25 Q1FY26 Q1</div> </div> </div>	Number of households provided homeless prevention assistance	434	600	38.2%	1,748	1,500	600	Yes	
	Number of households placed into all types of permanent housing, including permanent supportive housing and rapid rehousing	333	N/A	N/A	1,179	1,700	N/A	N/A	Data is not yet available for Q1, following a provider change. Updated data is expected to be provided in future quarters when it is available.
	Percent of exits to permanent housing destinations from shelter and transitional housing programs	19.0%	N/A	N/A	18.5%	25.0%	N/A	N/A	Data is not yet available for Q1, following a provider change. Updated data is expected to be provided in future quarters when it is available.

Department of Planning & Development									
	Performance Measure	FY25 Q1	FY26 Q1	Change	FY25 Year-End	FY26 Target	FY26 Year-to-Date	On track to meet target?	Comments / Explanation
Homes repaired (Basic Systems Repair Program, Heater Hotline, Low Income Home Energy Assistance Program, and Adaptive Modifications Program) 	Mortgage foreclosures diverted	247	171	-30.8%	1,450	850	171	No	The results for Q1 represent the first quarter following FY25, during which a technical change produced larger than expected increases. Normal quarter-to-quarter fluctuation makes it difficult to draw conclusions on the cause for the decrease between FY25 Q1 and FY26 Q1. DPD continues to investigate what operational factors may be influencing these results.
	Homes repaired (Basic Systems Repair Program, Heater Hotline, Low Income Home Energy Assistance Program, and Adaptive Modifications Program)	1,219	1,429	17.2%	7,312	7,200	1,429	Yes	An increase in the number of contractors hired allowed DPD to complete more repairs in FY26 Q1 than in FY25 Q1.
	Unique lots stabilized, greened, and maintained	11,709	12,032	2.8%	11,850	12,200	12,032	Yes	
	Clients receiving counseling for properties in tax foreclosure	11	9	-18.2%	54	100	9	No	The decrease in number of individuals receiving counseling between FY25 Q1 and FY26 Q1 is difficult to attribute to a specific cause. Demand for services can vary from quarter to quarter, and small fluctuations are to be expected. DPD will continue to monitor this metric and evaluate any changes in results.

Sanitation Department									
	Performance Measure	FY25 Q1	FY26 Q1	Change	FY25 Year-End	FY26 Target	FY26 Year-to-Date	On track to meet target?	Comments / Explanation
On-time collection (by 3PM): Recycling 	Recycling rate	13.0%	12.7%	-2.3%	13.4%	13.0%	12.7%	No	The work stoppage impacted overall Sanitation operations. As a result, the recycling conversion rate trended lower in Q1. The Sanitation Department anticipates improvement in this measure during subsequent quarters.
	On-time collection (by 3PM): Recycling	88.0%	92.0%	4.5%	90.0%	91.0%	92.0%	Yes	
	On-time collection (by 3PM): Trash	99.0%	92.0%	-7.1%	98.8%	97.0%	92.0%	No	The work stoppage impacted overall Sanitation operations. As a result, on-time trash collection rates trended lower in Q1. The Sanitation Department anticipates improvement in this measure during subsequent quarters.
	Tons of refuse collected and disposed	158,074	154,769	-2.1%	604,554	≤ 635,000	154,769	Yes	The work stoppage impacted overall Sanitation operations. As a result, the refuse tonnage collected and disposed trended lower in Q1.
	Tons of recycling collected and disposed	19,885	17,676	-11.1%	78,837	80,000	17,676	Yes	The work stoppage impacted overall Sanitation operations. As a result, the recycling tonnage collected and disposed trended lower in Q1. The Sanitation Department anticipates improvement in this measure during subsequent quarters.

Streets Department									
	Performance Measure	FY25 Q1	FY26 Q1	Change	FY25 Year-End	FY26 Target	FY26 Year-to-Date	On track to meet target?	Comments / Explanation
Percentage of time potholes are repaired within three days 	Percentage of time potholes are repaired within three days	90%	56%	-37.8%	90%	90%	56%	No	The Streets Department engaged in neighborhood blitzes with the Office of Clean and Green's residential cleaning program. This resulted in the identification of a high volume of potholes which has increased the response time. Going forward, the response time should improve considerably.
	Number of speed cushions and speed tables installed	370	145	-60.8%	841	600	145	Yes	FY25 involved a heavily concentrated effort to install speed cushions around schools. The Department does not anticipate the same volume of installations in FY26.
	Miles resurfaced by City staff and contractors with the City	21	54	157.1%	103	90	54	Yes	The number of miles resurfaced in FY26 Q1 is higher than originally projected as a significant amount of work targeted for completion in FY25 Q4 was completed in FY26 Q1.

Water Department									
	Performance Measure*	FY24 Q4	FY25 Q4	Change	FY24 Year-End	FY25 Target	FY25 Year-End	Met target?	Comments / Explanation
<div><div><div>Average time to repair a water main break upon crew arrival at site (hours)</div><div><div></div><div></div></div><div><div>FY24 Year-End</div><div>FY25 Year-End</div></div></div><div><div>7.2</div><div>7.0</div></div></div>	Millions of gallons of treated water	20,758	21,841	5.2%	85,415	Meet customer demand	87,938	Yes	
	Percent of time Philadelphia's drinking water met or surpassed state and federal standards	100%	100%	0.0%	100%	100%	100%	Yes	
	Miles of pipeline surveyed for leakage	774	572	-26.1%	1,504	900	1,305	Yes	Miles of pipeline surveyed for leakage can be impacted by priority leak investigation assignments, availability of staff, and weather conditions, which can result in variations of quarterly performance compared to the previous year. Despite this, PWD was able to meet the year-end target for FY25.
	Water main breaks repaired	129	85	-34.1%	674	Meet customer demand	981	Yes	After harsh winter weather in December 2024 through March 2025, during which time the Water Department repaired an especially large number of mains, Q4 of FY25 included an early spring thaw, which led to a lower number of main breaks in this quarter.
	Average time to repair a water main break upon crew arrival at site (hours)	7.6	6.5	-14.1%	7.2	8.0	7.0	Yes	Some fluctuation in this measure is to be expected, as each repair job is unique and repair time is impacted by the nature of each main break. Average repair time is not correlated to the volume of repairs.
	Percent of hydrants available	99.0%	99.2%	0.3%	99.0%	99.7%	99.1%	No	Budgeted vacancies are expected to be filled in FY26, which should improve results for this measure.
	Number of storm inlets cleaned per year	24,386	22,259	-8.7%	95,030	100,000	79,729	No	Vacancies in the Inlet Cleaning Unit continue to contribute to lower total inlets cleaned. Water continues to work to fill all budgeted vacancies.
	Constructed green acres	77	108	40.3%	265	225	287	Yes	Water prioritized the completion of designs in Q4 so that project construction can be completed ahead of a regulatory deadline in June 2026.
	Number of green acre designs completed per year	149	13	-91.3%	413	255	127	No	Green stormwater infrastructure (GSI) projects are not uniform in size, schedule, or source as projects come from three separate implementation approaches. While the performance target outlines expected linear progress, the design and construction of these projects are not linear, and the output is often influenced by regulatory milestones. PWD pushed for the completion of designs for GSI projects in FY23 and FY24 in order to have enough time to bid and construct projects ahead of the next regulatory milestone of June 1, 2026 (Year 15). This led to a decrease in completed designs in FY25 (133) compared to the previous year of FY24 (413). With the Year 15 milestone date quickly approaching, construction completion was the greater priority in FY25, which led to an increased number of constructed green acres in FY25 (304) compared to FY24 (265). This greater focus on construction completion will continue in FY26.

*These measures are lagging. Data provided is for the previous quarter.

Office of Sustainability									
	Performance Measure*	FY24 Q4	FY25 Q4	Change	FY24 Year-End	FY25 Target	FY25 Year-End	Met target?	Comments / Explanation
<div><div><div>City of Philadelphia facility energy consumption, including General, Aviation, and Water Funds (British Thermal Units, millions)</div><div><div></div><div></div></div><div><div>FY24 Year-End</div><div>FY25 Year-End</div></div></div><div><div>3.59</div><div>3.86</div></div></div>	City of Philadelphia facility energy consumption, including General, Aviation, and Water Funds (British Thermal Units, millions)	0.74	0.98	32.4%	3.59	3.42	3.86	No	FY25 had an unusually cold winter and a hot summer, leading to increased energy use. Other increases are due to increased building occupancy due to return to office.
	City of Philadelphia facility energy cost, including General, Aviation, and Water Funds (\$, millions)	\$16.00	\$21.78	36.1%	\$65.30	\$63.69	\$80.83	No	PECO rate increases went into effect in January 2025, impacting FY25 costs. Additionally, electric capacity costs continue to increase.

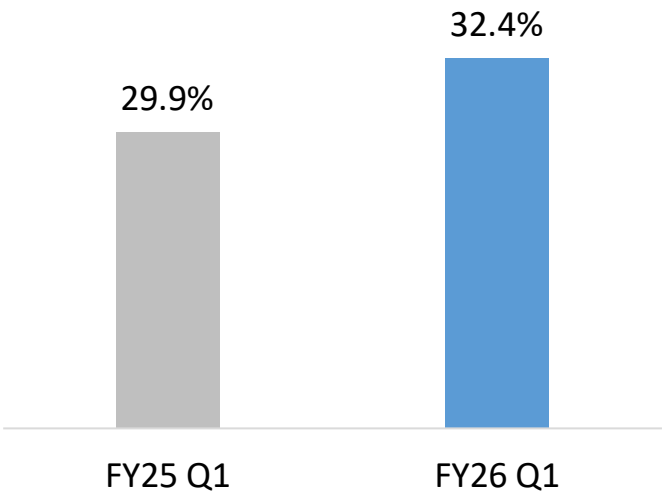
*These measures are lagging. Data provided is for the previous quarter.

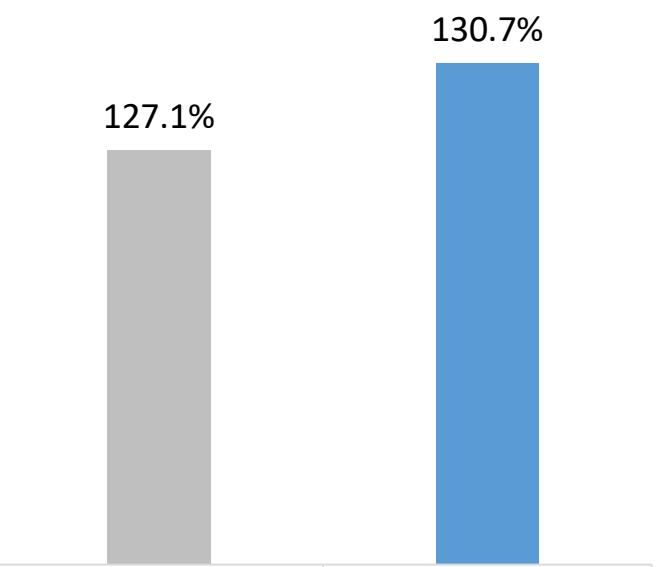
Parks and Recreation									
<div>Number of unique individuals who attended programs</div> <div><div><div></div><div></div></div><div><div>40,675</div><div>47,606</div></div><div><div>FY25 Q1</div><div>FY26 Q1</div></div></div>	Performance Measure	FY25 Q1	FY26 Q1	Change	FY25 Year-End	FY26 Target	FY26 Year-to-Date	On track to meet target?	Comments / Explanation
	Number of programs offered	1,052	833	-20.8%	2,573	2,500	833	Yes	The work stoppage impacted results for Q1.
	Number of unique individuals who attended programs	40,675	47,606	17.0%	120,618	115,000	47,606	Yes	FY26 Q1 results are higher than FY25 Q1 due an increase in the number of swim lessons.
	Total visits (in millions)	2.21	2.00	-9.5%	5.60	6.00	2.00	Yes	The work stoppage impacted visits in Q1. PPR believes the target will be met in FY26 due to numerous 2026 special events planned for later in the fiscal year.
	New trees planted	N/A	N/A	N/A	4,384	3,750	N/A	N/A	Data for this measure is reported in Q2 and Q4 due to the timing of planting seasons.

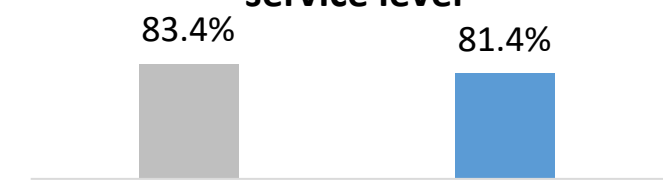
Community Life Improvement Program (CLIP)									
<div>Community Service Program: Citywide cleanup projects completed</div> <div><div><div></div><div></div></div><div><div>1,673</div><div>2,474</div></div><div><div>FY25 Q1</div><div>FY26 Q1</div></div></div>	Performance Measure	FY25 Q1	FY26 Q1	Change	FY25 Year-End	FY26 Target	FY26 Year-to-Date	On track to meet target?	Comments / Explanation
	Graffiti abatement: Properties and street fixtures cleaned	50,703	37,993	-25.1%	170,396	170,000	37,993	No	The number of properties and fixtures cleaned was lower in FY26 Q1 compared to FY25 Q1 because graffiti abatement efforts have focused on more complex, labor-intensive projects—such as highway corridors and multi-story buildings—that require larger crews and additional safety measures. While these operations reduce the total number of sites cleaned, they address highly visible areas and ensure faster removal in priority zones.
	Community Partnership Program: Groups that received supplies	153	156	2.0%	560	560	156	Yes	
	Community Service Program: Citywide cleanup projects completed	1,673	2,474	47.9%	9,080	9,000	2,474	Yes	CLIP expanded its Same Day Work and Pay Initiative from one to two locations and increased the number of participants from 10 to 20 assisting with cleaning up the city. The additional 10 participants have increased the number of projects completed.
	Vacant Lot Program: Vacant lot abatements	5,373	5,852	8.9%	19,203	19,000	5,852	Yes	
	Community Life Improvement: Exterior property maintenance violations issued	6,872	5,164	-24.9%	19,504	19,500	5,164	Yes	Multiple inspectors on extended leave during Q1 of FY26 contributed to a decrease in the number of violations issued compared to FY25 Q1. CLIP expects numbers to increase in subsequent quarters as staff return from leave and as seasonal activity increases.

Department of Aviation									
<div><div><div>Operations (number of arrivals and departures)</div><div><div><div></div><div></div></div><div><div>303,356</div><div>325,041</div></div><div><div>FY24 Year-End</div><div>FY25 Year-End</div></div></div></div></div>	Performance Measure*	FY24 Q4	FY25 Q4	Change	FY24 Year-End	FY25 Target	FY25 Year-End	Met target?	Comments / Explanation
	Number of boarding passengers (millions)	4.10	4.11	0.1%	14.68	16.20	15.38	No	FY25 year-end results are below target largely due to low-cost carriers that have reduced scheduled flights as part of a restructuring of capacity across their networks.
	Operations (number of arrivals and departures)	82,684	85,210	3.1%	303,356	310,000	325,041	Yes	
	Freight and mail cargo (tons)	104,984	119,964	14.3%	469,604	430,000	467,929	Yes	
	Non-airline revenue (millions)	\$50.92	\$59.62	17.1%	\$203.05	\$175.00	\$227.11	Yes	An increase in on-site airport parking was the main driver of increased revenues. In FY25 Q4, parking revenue was approximately \$21 million compared to \$14 million in FY24 Q4, representing an increase of 49%.
	Retail/beverage sales (\$ million)	\$67.16	\$65.93	-1.8%	\$227.09	\$200.00	\$247.23	Yes	

*These measures are lagging. Data provided is for the previous quarter.

Free Library of Philadelphia									
<div> <div>Percentage of Philadelphians who have Library cards</div>  <div>FY25 Q1FY26 Q1</div> </div>	Performance Measure	FY25 Q1	FY26 Q1	Change	FY25 Year-End	FY26 Target	FY26 Year-to-Date	On track to meet target?	Comments / Explanation
	In-person visits	439,425	416,868	-5.1%	1,695,907	1,700,000	416,868	Yes	The July work stoppage affected in-person customer engagement metrics in Q1. Despite this loss of service, the Free Library of Philadelphia (FLP) is confident that the recent reopening of long-term closure locations will allow the FY26 target to be met.
	Virtual visits via Free Library of Philadelphia website	1,096,907	1,212,570	10.5%	4,661,008	4,900,000	1,212,570	Yes	
	Digital access	2,140,892	2,362,241	10.3%	9,306,461	10,000,000	2,362,241	Yes	This measure includes digital reach and activities, including Wi-Fi usage, eBook circulation, electronic resource/database use, and public PC use.
	Percentage of Philadelphians who have Library cards	29.9%	32.4%	8.3%	31.1%	30.0%	32.4%	Yes	The annual purge of inactive accounts was delayed this year and will occur during Q2, after which FLP expects the percentage to drop. As a point-in-time measure, the goal will remain at 30% for year-end.
	Program attendance	95,397	92,882	-2.6%	460,680	460,000	92,882	Yes	The work stoppage affected in-person customer engagement metrics in Q1. Despite this loss of service, FLP is confident that the FY26 target will be met with improved attendance in future quarters.

Department of Fleet Services									
<div> <div>Percent of SLA met for medic units</div>  <div>FY25 Q1FY26 Q1</div> </div>	Performance Measure	FY25 Q1	FY26 Q1	Change	FY25 Year-End	FY26 Target	FY26 Year-to-Date	On track to meet target?	Comments / Explanation
	Fleet availability - Citywide	91.3%	90.4%	-1.0%	91.2%	90.0%	90.4%	Yes	New vehicle purchases in FY25 and FY26 along with strategic vehicle preventive maintenance will enable DFS to meet its citywide vehicle availability target. Slight fluctuations between quarters are to be expected due to maintenance, accidents, and other variables.
	Percent of SLA met for medic units	127.1%	130.7%	2.8%	128.8%	100.0%	130.7%	Yes	The SLA is met when 64 of 93 medic units are available. Fleet's Optimal Vehicle Replacement Strategy for Medic Unit purchases will enable DFS to meet the SLA. Slight fluctuations between quarters are to be expected due to maintenance, accidents, and other variables.
	Percent of SLA met for trash compactors	110.8%	104.6%	-5.6%	110.5%	100.0%	104.6%	Yes	The SLA is met when 272 of 363 compactors are available. Fleet's Optimal Vehicle Replacement Strategy for Street Compactor purchases will enable DFS to meet the SLA. Slight fluctuations between quarters are to be expected due to maintenance, accidents, and other variables.
	Percent of SLA met for radio patrol cars (RPC)	100.4%	98.1%	-2.3%	100.1%	100.0%	98.1%	Yes	The SLA is met when 664 of 755 RPCs are available. The SLA was not met during the first quarter of FY26 due to the work stoppage and an increase in the RPC accident rate. DFS expects this measure to meet the FY26 target by the end of the year. Slight fluctuations between quarters are to be expected due to maintenance, accidents, and other variables.
	Median age of vehicle: General Fund	5.6	5.7	1.4%	5.7	≤ 6.0	5.7	Yes	
	Median age of vehicle: Water Fund	6.0	6.6	10.1%	6.2	≤ 6.0	6.6	No	New vehicle purchases in FY26 will enable DFS to replace some of the aged vehicles.
	Median age of vehicle: Aviation Fund	6.3	6.7	6.9%	6.4	≤ 6.0	6.7	No	New vehicle purchases in FY26 will enable DFS to replace some of the aged vehicles.

Department of Public Property									
<div> <div>Field Operations: Percent of work orders completed within service level</div>  <div>FY25 Q1FY26 Q1</div> </div>	Performance Measure	FY25 Q1	FY26 Q1	Change	FY25 Year-End	FY26 Target	FY26 Year-to-Date	On track to meet target?	Comments / Explanation
	Field Operations: Facilities Division internal work order volume	1,871	1,874	0.2%	7,390	< 8,000	1,874	Yes	
	Field Operations: Percent of work orders completed within service level	83.4%	81.4%	-2.4%	78.6%	≥ 80%	81.4%	Yes	

Philly311									
		Performance Measure	FY25 Q1	FY26 Q1	Change	FY25 Year-End	FY26 Target	FY26 Year-to-Date	On track to meet target?
<div><div><div>Average score for tickets and phone calls monitored by 311 supervisors</div><div><div></div><div>91.0%</div></div><div><div></div><div>96.0%</div></div></div><div><div>FY25 Q1</div><div>FY26 Q1</div></div></div> <td>Percent of post call survey respondents satisfied with Philly311 agent or services</td> <td>79.1%</td> <td>87.0%</td> <td>10.1%</td> <td>81.7%</td> <td>> 80.0%</td> <td>87.0%</td> <td>Yes</td> <td>This measure tracks the percentage of survey respondents who indicate satisfaction with Philly311. The increase from FY25 Q1 is mostly attributable to changes in the new hire training process, which include additional training hours and materials designed to improve call time management skills and promote call handling confidence.</td>	Percent of post call survey respondents satisfied with Philly311 agent or services	79.1%	87.0%	10.1%	81.7%	> 80.0%	87.0%	Yes	This measure tracks the percentage of survey respondents who indicate satisfaction with Philly311. The increase from FY25 Q1 is mostly attributable to changes in the new hire training process, which include additional training hours and materials designed to improve call time management skills and promote call handling confidence.
	Percent of contacts who utilize mobile and web applications to contact 311	54.2%	54.0%	-0.3%	54.6%	> 50.0%	54.0%	Yes	
	Average score for tickets and phone calls monitored by 311 supervisors	91.0%	96.0%	5.5%	93.2%	> 90.0%	96.0%	Yes	Philly311 supervisors monitor and score calls made by Philly311 agents based on internal call standards. A higher score indicates that a call met more internal call standards, with a score of 100% meeting all the standards. For FY26, Philly311 has a target of an average of at least 90% for all calls monitored by supervisors. The increase from FY25 Q1 is mostly attributable to changes in the new hire training process, which include additional training hours and materials designed to improve call time management skills and promote call handling confidence.
	Average handle time for 311 call (minutes:seconds)	4:54	4:40	-4.8%	4:40	< 6:00	4:40	Yes	The FY26 target of less than six minutes was set in anticipation of an increased volume of calls in 2026 due to special events.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2025

WATER FUND QUARTERLY REPORT

**Quarterly City Managers Report
Fund Balance Summary
Water Fund**

All Departments
For the Period Ending September 30, 2025
(000 Omitted)

Category	FY 2025 Unaudited Actual	Fiscal Year 2026 Year to Date			Fiscal Year 2026 Full Year				
		Target Budget	Actual	Actual Over / (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection for Revenues Over / (Under)	
								Adopted Budget	Target Budget
REVENUES									
Taxes	0	0	0	0	0	0	0	0	0
Locally Generated Non - Tax Revenues	888,130	232,729	232,729	0	898,800	898,800	953,833	55,033	55,033
Other Governments	509	0	0	0	20,670	20,670	20,670	0	0
Revenues from Other Funds of City - Net of Rate									
Stabilization Fund (I See Note 1)	43,408	0	0	0	37,445	37,445	37,445	0	0
Revenue from Other Funds of City - Rate Stabilization Fund	0	0	0	0	125,435	125,435	79,691	(45,744)	(45,744)
Total Revenues and Other Sources	932,047	232,729	232,729	0	1,082,350	1,082,350	1,091,639	9,289	9,289
Category	FY 2025 Unaudited Actual	Year to Date			Full Year				
		Target Budget	Actual	Actual (Over) / Under Target Budget	Original Budget	Target Budget	Current Projection	Current Projection for Obligations (Over) / Under	
								Adopted Budget	Target Budget
OBLIGATIONS / APPROPRIATIONS									
Personal Services	197,979	47,313	47,313	0	220,640	220,640	229,929	(9,289)	(9,289)
Personal Services - Employee Benefits	144,039	16,022	16,022	0	158,554	158,554	158,554	0	0
Sub-Total Employee Compensation	342,018	63,335	63,335	0	379,194	379,194	388,483	(9,289)	(9,289)
Purchase of Services	206,381	114,169	114,169	0	295,854	295,854	295,854	0	0
Materials, Supplies and Equipment	87,579	32,981	32,981	0	107,748	107,748	107,748	0	0
Contributions, Indemnities and Taxes	9,600	1,832	1,832	0	7,010	7,010	7,010	0	0
Debt Service	234,819	118,698	118,698	0	271,044	271,044	271,044	0	0
Advances and Miscellaneous Payments	0	0	0	0	0	0	0	0	0
Payment to Other Funds - Net of Payment to Rate	79,684	0	0	0	71,500	71,500	71,500	0	0
Stabilization Fund (See Note 1)									
Payments to Other Funds -Rate Stabilization Fund	4,000	0	0	0	0	0	0	0	0
Total Obligations / Appropriations	964,081	331,015	331,015	0	1,132,350	1,132,350	1,141,639	(9,289)	(9,289)
Operating Surplus / (Deficit)	(32,034)	(98,286)	(98,286)	0	(50,000)	(50,000)	(50,000)	0	0
OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS									
Prior Year Fund Balance	0	0	0	0	0	0	0	0	0
Net Adjustments - Prior Years	32,034	0	0	0	50,000	50,000	50,000	0	0
Total Net Adjustments	32,034	0	0	0	50,000	50,000	50,000	0	0
Year End Fund Balance	0	(98,286)	(98,286)	0	0	0	0	0	0

Note 1: Bill #544, which restructured the Water Fund Revenue Bond Rate covenant, requires that the unencumbered operating balance of the Water Fund as of the end of the Fiscal Year be paid over to the Rate Stabilization Fund. A payment from the Rate Stabilization Fund to the Operating Fund will be required to eliminate any deficit as of the end of the fiscal year and will be recognized as Revenue from Other Funds.

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Quarterly City Managers Report
Revenue Summary
Water Fund
For the Period Ending September 30, 2025
(000 omitted)

Department	FY 2025 Unaudited Actual	Fiscal Year 2026 Year to Date			Fiscal Year 2026 Full Year				
		Target Budget	Actual	Actual Over / (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection Over / (Under)	
								Adopted Budget	Target Budget
<u>Local Non-Tax Revenues</u>									
Licenses & Inspections	(1)	0	0	0	0	0	0	0	0
Miscellaneous	(1)	0	0	0	0	0	0	0	0
Water	7,096	1,999	1,999	0	7,460	7,460	7,460	0	0
Sewer Charges to Other Municipalities	0	0	0	0	0	0	0	0	0
Water & Sewer Permits Issued by L & I	5,306	1,573	1,573	0	6,550	6,550	6,550	0	0
Miscellaneous	1,790	426	426	0	910	910	910	0	0
Revenue	872,275	230,151	230,151	0	887,320	887,320	942,353	55,033	55,033
Sales & Charges	808,592	211,901	211,901	0	835,142	835,142	869,435	34,293	34,293
Fire Service Connections	5,272	1,506	1,506	0	4,600	4,600	6,315	1,715	1,715
Surcharges	5,032	1,322	1,322	0	2,247	2,247	7,897	5,650	5,650
Sewer Charges to Other Municipalities	46,949	13,651	13,651	0	45,166	45,166	51,484	6,318	6,318
Miscellaneous	6,430	1,771	1,771	0	165	165	7,222	7,057	7,057
Procurement	15	0	0	0	20	20	20	0	0
Miscellaneous	15	0	0	0	20	20	20	0	0
City Treasurer	8,745	579	579	0	4,000	4,000	4,000	0	0
Interest Earnings	8,745	579	579	0	4,000	4,000	4,000	0	0
Other	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0
Total Local Non-Tax Revenue	888,130	232,729	232,729	0	898,800	898,800	953,833	55,033	55,033
<u>Other Governments</u>									
Water	509	0	0	0	20,670	20,670	20,670	0	0
State	509	0	0	0	5,670	5,670	5,670	0	0
Federal	0	0	0	0	15,000	15,000	15,000	0	0
Total Other Governments	509	0	0	0	20,670	20,670	20,670	0	0
<u>Revenue from Other Funds</u>									
Water	43,408	0	0	0	162,880	162,880	117,136	(45,744)	(45,744)
General Fund	37,718	0	0	0	33,103	33,103	33,103	0	0
Aviation Fund	4,821	0	0	0	3,663	3,663	3,663	0	0
Transportation Fund	561	0	0	0	479	479	479	0	0
Employee Benefit Fund	308	0	0	0	200	200	200	0	0
Rate Stabilization Fund	0	0	0	0	125,435	125,435	79,691	(45,744)	(45,744)
Total Revenue from Other Funds	43,408	0	0	0	162,880	162,880	117,136	(45,744)	(45,744)
Total - All Sources	932,047	232,729	232,729	0	1,082,350	1,082,350	1,091,639	9,289	9,289

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Quarterly City Managers Report
Departmental Obligations Summary
Water Fund

For the Period Ending September 30, 2025

Department	FY 2025 Unaudited Actual	Fiscal Year 2026 Year to Date			Fiscal Year 2026 Full Year				
		Target Budget	Actual	Actual (Over) / Under Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection (Over) / Under	
								Adopted Budget	Target Budget
Office of Innovation & Technology	30,348,453	12,756,349	12,756,349	0	44,271,837	44,271,837	44,468,151	(196,314)	(196,314)
<i>Personal Services</i>	9,354,564	1,912,960	1,912,960	0	12,336,806	12,336,806	12,533,120	(196,314)	(196,314)
<i>Purchase of Services</i>	19,043,622	10,612,108	10,612,108	0	29,733,563	29,733,563	29,733,563	0	0
<i>Materials, Supplies & Equipment</i>	1,950,267	231,281	231,281	0	2,201,468	2,201,468	2,201,468	0	0
Managing Director	138,550	0	0	0	138,550	138,550	138,550	0	0
<i>Personal Services</i>	138,550	0	0	0	138,550	138,550	138,550	0	0
Public Property	5,494,744	5,494,744	5,494,744	0	5,494,744	5,494,744	5,494,744	0	0
<i>Purchase of Services</i>	5,494,744	5,494,744	5,494,744	0	5,494,744	5,494,744	5,494,744	0	0
Fleet Services	8,739,919	2,863,289	2,863,289	0	10,270,469	10,270,469	10,447,554	(177,085)	(177,085)
<i>Personal Services</i>	3,208,924	742,578	742,578	0	3,886,916	3,886,916	4,064,001	(177,085)	(177,085)
<i>Purchase of Services</i>	1,488,998	611,672	611,672	0	1,489,000	1,489,000	1,489,000	0	0
<i>Materials, Supplies & Equipment</i>	4,041,997	1,509,039	1,509,039	0	4,894,553	4,894,553	4,894,553	0	0
Water	515,499,730	166,616,145	166,616,145	0	607,501,207	607,501,207	615,719,800	(8,218,593)	(8,218,593)
<i>Personal Services</i>	170,320,418	41,450,651	41,450,651	0	186,452,611	186,452,611	194,671,204	(8,218,593)	(8,218,593)
<i>Purchase of Services</i>	172,609,469	94,270,820	94,270,820	0	250,338,627	250,338,627	250,338,627	0	0
<i>Materials, Supplies & Equipment</i>	79,657,542	30,894,674	30,894,674	0	98,699,969	98,699,969	98,699,969	0	0
<i>Contributions, Indemnities & Taxes</i>	9,227,871	0	0	0	510,000	510,000	510,000	0	0
<i>Payments to Other Funds-Rate Stabilization Fd</i>	4,000,000	0	0	0	0	0	0	0	0
<i>Payments to Other Funds-Water Residual Fd</i>	37,269,495	0	0	0	23,500,000	23,500,000	23,500,000	0	0
<i>Payments to Other Funds-Other</i>	42,414,935	0	0	0	48,000,000	48,000,000	48,000,000	0	0
Finance	144,411,993	17,854,041	17,854,041	0	165,054,641	165,054,641	165,054,641	0	0
<i>Personal Services - Fringe Benefits</i>	144,039,751	16,021,963	16,021,963	0	158,554,641	158,554,641	158,554,641	0	0
<i>Contributions, Indemnities & Taxes</i>	372,242	1,832,078	1,832,078	0	6,500,000	6,500,000	6,500,000	0	0
Revenue	17,707,301	4,275,954	4,275,954	0	19,944,370	19,944,370	20,588,280	(643,910)	(643,910)
<i>Personal Services</i>	11,264,546	2,442,332	2,442,332	0	13,488,370	13,488,370	14,132,280	(643,910)	(643,910)
<i>Purchase of Services</i>	4,557,267	1,487,806	1,487,806	0	4,555,000	4,555,000	4,555,000	0	0
<i>Materials, Supplies & Equipment</i>	1,885,488	345,816	345,816	0	1,901,000	1,901,000	1,901,000	0	0
<i>Contributions, Indemnities & Taxes</i>	0	0	0	0	0	0	0	0	0
Sinking Fund	234,819,023	118,697,600	118,697,600	0	271,043,908	271,043,908	271,043,908	0	0
<i>Debt Service</i>	234,819,023	118,697,600	118,697,600	0	271,043,908	271,043,908	271,043,908	0	0
Procurement	0	0	0	0	115,569	115,569	115,569	0	0
<i>Personal Services</i>	0	0	0	0	115,569	115,569	115,569	0	0
City Treasurer	1,894,029	862,318	862,318	0	2,650,000	2,650,000	2,650,000	0	0
<i>Purchase of Services</i>	1,894,029	862,318	862,318	0	2,650,000	2,650,000	2,650,000	0	0
Law	4,304,255	1,530,110	1,530,110	0	4,742,639	4,742,639	4,793,393	(50,754)	(50,754)
<i>Personal Services</i>	3,496,083	730,300	730,300	0	3,891,589	3,891,589	3,942,343	(50,754)	(50,754)
<i>Purchase of Services</i>	765,422	799,684	799,684	0	800,000	800,000	800,000	0	0
<i>Materials, Supplies & Equipment</i>	42,750	126	126	0	51,050	51,050	51,050	0	0
Office of Sustainability	182,874	0	0	0	182,874	182,874	182,874	0	0
<i>Personal Services</i>	135,874	0	0	0	135,874	135,874	135,874	0	0
<i>Purchase of Services</i>	47,000	0	0	0	47,000	47,000	47,000	0	0
Water, Sewer & Storm Water Rate Board	540,184	64,068	64,068	0	939,192	939,192	941,932	(2,740)	(2,740)
<i>Personal Services</i>	59,652	34,068	34,068	0	193,492	193,492	196,232	(2,740)	(2,740)
<i>Purchase of Services</i>	480,532	30,000	30,000	0	745,700	745,700	745,700	0	0
<i>Materials, Supplies & Equipment</i>	0	0	0	0	0	0	0	0	0
Total Water Fund	964,081,055	331,014,618	331,014,618	0	1,132,350,000	1,132,350,000	1,141,639,396	(9,289,396)	(9,289,396)

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**Quarterly City Managers Report
Analysis of Projected Year-End Variances
Water Fund**

All Departments

For the Period Ending September 30, 2025

Category	Full Year Proj. Variance Better / (Worse) Than Cur. Target	Reasons / Comments
<u>Revenues</u>		
	\$55.0	Variances are due to higher than anticipated locally generated revenues based on recently WRB approved rates.
	(\$45.7)	Reduced contribution from the Rate Stabilization Fund compared to the adopted budget.
Subtotal	\$9.3	
<u>Obligations / Appropriations</u>		
	(\$9.3)	DC#33/DC#47/Non-Rep/Exempt Raises
	(\$9.3)	
<u>Other Adjustments</u>		
Subtotal	(\$9.3)	
Total	\$0.0	

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Quarterly City Managers Report
Departmental Full Time Position Summary
Water Fund
For the Period Ending September 30, 2025

Department	FY 2025 Actual	Fiscal Year 2026 Year to Date			Fiscal Year 2026 Full Year				
		Month End		Actual (Over) / Under Target Budget	Authorized Positions			Current Projection (Over) / Under	
		Target Budget	Actual		Adopted Budget	Target Budget	Current Projection	Adopted Budget	Target Budget
Office of Innovation & Technology	94	95	95	0	127	127	127	0	0
Fleet Services	44	45	45	0	59	59	59	0	0
Water	2,118	2,123	2,123	0	2,639	2,639	2,639	0	0
Revenue	193	193	193	0	241	241	241	0	0
Procurement	0	0	0	0	2	2	2	0	0
Law	30	33	33	0	36	36	36	0	0
Water, Sewer & Stormwater Rate Board	2	2	2	0	2	2	2	0	0
Total Water Fund	2,481	2,491	2,491	0	3,106	3,106	3,106	0	0

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City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2025

AVIATION FUND QUARTERLY REPORT

Quarterly City Managers Report
Fund Balance Summary
Aviation Fund
All Departments
For the Period Ending September 30, 2025
(000 Omitted)

Category	FY 2025 Unaudited Actual	Fiscal Year 2026 Year to Date			Fiscal Year 2026 Full Year				
		Target Budget	Actual	Actual Over / (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection for Revenues Over / (Under)	
								Adopted Budget	Target Budget
<u>REVENUES</u>									
Taxes	0	0	0	0	0	0	0	0	0
Locally Generated Non - Tax Revenues	555,274	135,957	136,001	44	561,927	561,927	561,971	44	44
Other Governments	14,007	0	0	0	0	0	0	0	0
Revenues from Other Funds of City	1,908	0	0	0	1,818	1,818	1,818	0	0
Other Sources	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	571,189	135,957	136,001	44	563,745	563,745	563,789	44	44
Category	FY 2025 Unaudited Actual	Year to Date			Full Year				
		Target Budget	Actual	Actual (Over) / Under Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection for Obligations (Over) / Under	
								Adopted Budget	Target Budget
<u>OBLIGATIONS / APPROPRIATIONS</u>									
Personal Services	99,861	22,082	22,082	0	108,524	108,524	111,781	(3,257)	(3,257)
Personal Services - Employee Benefits	56,751	7,345	7,345	0	61,843	61,843	61,843	0	0
Sub-Total Employee Compensation	156,612	29,427	29,427	0	170,367	170,367	173,624	(3,257)	(3,257)
Purchase of Services	148,698	96,840	96,840	0	182,061	182,061	182,061	0	0
Materials, Supplies and Equipment	12,603	3,039	3,039	0	17,712	17,712	17,712	0	0
Contributions, Indemnities and Taxes	6,825	5,066	5,066	0	10,312	10,312	10,312	0	0
Debt Service	145,711	103,754	103,754	0	145,591	145,591	145,591	0	0
Payment to Other Funds	12,259	0	0	0	38,019	38,019	38,019	0	0
Advances and Miscellaneous Payments	0	0	0	0	0	0	0	0	0
Total Obligations / Appropriations	482,708	238,126	238,126	0	564,062	564,062	567,319	(3,257)	(3,257)
<u>Operating Surplus / (Deficit)</u>	88,481	(102,169)	(102,125)	44	(317)	(317)	(3,530)	(3,213)	(3,213)
<u>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</u>									
Prior Year Fund Balance	444,303	0	0	0	475,178	475,178	544,933	69,755	69,755
Net Adjustments - Prior Years	12,149	0	0	0	15,000	15,000	15,000	0	0
Total Net Adjustments	456,452	0	0	0	490,178	490,178	559,933	69,755	69,755
Preliminary Year End Fund Balance	544,933	(102,169)	(102,125)	44	489,861	489,861	556,403	66,542	66,542
Deferred Revenue-Airline Rates & Charges (See Note 1)	0	0	0	0	0	0	0	0	0
Year End Fund Balance	544,933	(102,169)	(102,125)	44	489,861	489,861	556,403	66,542	66,542

Note 1: In accordance with Airline Use & Lease Agreements, revenues received in excess of Terminal Building and Airfield Area costs are deferred to the subsequent fiscal year.

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Quarterly City Managers Report
Revenue Summary
Aviation Fund
For the Period Ending September 30, 2025
(000 omitted)

Department	FY 2025 Unaudited Actual	Fiscal Year 2026 Year to Date			Fiscal Year 2026 Full Year				
		Target	Actual	Actual	Adopted	Target	Current	Current Projection	
		Budget		Over / (Under) Target Budget	Budget	Budget	Projection	Over / (Under)	
								Adopted Budget	Target Budget
<u>Local Non-Tax Revenues</u>									
Fleet Services	500	0	0	0	100	100	100	0	0
<i>Sale of Vehicles</i>	500	0	0	0	100	100	100	0	0
Procurement	0	0	0	0	3	3	3	0	0
<i>Miscellaneous</i>	0	0	0	0	3	3	3	0	0
City Treasurer	40,062	2,950	2,950	0	12,000	12,000	12,000	0	0
<i>Interest Earnings</i>	40,062	2,950	2,950	0	12,000	12,000	12,000	0	0
Department of Aviation	514,630	133,007	133,007	0	549,824	549,824	549,824	0	0
<i>Concessions</i>	84,065	7,988	7,988	0	86,032	86,032	86,032	0	0
<i>Space Rentals</i>	159,821	14,147	14,147	0	191,381	191,381	191,381	0	0
<i>Landing Fees</i>	104,820	7,279	7,279	0	103,206	103,206	103,206	0	0
<i>Parking</i>	75,872	6,080	6,080	0	61,153	61,153	61,153	0	0
<i>Car Rental</i>	23,616	2,657	2,657	0	22,101	22,101	22,101	0	0
<i>Sale of Utilities</i>	3,242	415	415	0	2,955	2,955	2,955	0	0
<i>Overseas Terminal Facility Charges</i>	73	13	13	0	50	50	50	0	0
<i>International Terminal Charges</i>	26,315	2,637	2,637	0	31,799	31,799	31,799	0	0
<i>Passenger Facility Charge</i>	30,079	28,526	28,526	0	46,955	46,955	46,955	0	0
<i>Miscellaneous</i>	6,727	63,265	63,265	0	4,192	4,192	4,192	0	0
Other	82	0	44	44	0	0	44	44	44
<i>Miscellaneous</i>	82	0	44	44	0	0	44	44	44
Total Local Non-Tax Revenue	555,274	135,957	136,001	44	561,927	561,927	561,971	44	44
<u>Other Governments</u>									
Department of Aviation	14,007	0	0	0	0	0	0	0	0
<i>State</i>	0	0	0	0	0	0	0	0	0
<i>Federal</i>	14,007	0	0	0	0	0	0	0	0
Total Other Governments	14,007	0	0	0	0	0	0	0	0
<u>Revenue from Other Funds</u>									
Department of Aviation	1,908	0	0	0	1,818	1,818	1,818	0	0
<i>General Fund</i>	1,813	0	0	0	1,718	1,718	1,718	0	0
<i>Contribution from Bond Fund</i>	0	0	0	0	0	0	0	0	0
<i>Employee Benefits Fund</i>	95	0	0	0	100	100	100	0	0
Total Revenue from Other Funds	1,908	0	0	0	1,818	1,818	1,818	0	0
Total - All Sources	571,189	135,957	136,001	44	563,745	563,745	563,789	44	44

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Quarterly City Managers Report
Departmental Obligations Summary
Aviation Fund
For the Period Ending September 30, 2025

Department	FY 2025 Unaudited Actual	Fiscal Year 2026 Year to Date			Fiscal Year 2026 Full Year				
		Target Budget	Actual	Actual (Over) / Under Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection (Over) / Under	
								Adopted Budget	Target Budget
Office of Innovation & Technology	2,746,905	1,381,838	1,381,838	0	4,686,738	4,686,738	4,708,136	(21,398)	(21,398)
<i>Personal Services</i>	1,679,426	426,287	426,287	0	2,892,539	2,892,539	2,913,937	(21,398)	(21,398)
<i>Purchase of Services</i>	1,067,479	955,430	955,430	0	1,774,231	1,774,231	1,774,231	0	0
<i>Materials, Supplies & Equipment</i>	913	121	121	0	19,968	19,968	19,968	0	0
Police	18,560,681	3,834,319	3,834,319	0	21,239,408	21,239,408	21,265,352	(25,944)	(25,944)
<i>Personal Services</i>	18,363,313	3,811,839	3,811,839	0	21,025,008	21,025,008	21,050,952	(25,944)	(25,944)
<i>Purchase of Services</i>	122,968	22,480	22,480	0	115,200	115,200	115,200	0	0
<i>Materials, Supplies & Equipment</i>	74,400	0	0	0	99,200	99,200	99,200	0	0
Fire	10,268,453	2,096,072	2,096,072	0	11,680,696	11,680,696	11,680,696	0	0
<i>Personal Services</i>	10,160,700	2,011,572	2,011,572	0	11,509,196	11,509,196	11,509,196	0	0
<i>Purchase of Services</i>	15,000	0	0	0	20,000	20,000	20,000	0	0
<i>Materials, Supplies & Equipment</i>	92,753	84,500	84,500	0	132,500	132,500	132,500	0	0
<i>Payments to Other Funds</i>	0	0	0	0	19,000	19,000	19,000	0	0
Public Property	17,500,000	18,300,000	18,300,000	0	18,300,000	18,300,000	18,300,000	0	0
<i>Purchase of Services</i>	17,500,000	18,300,000	18,300,000	0	18,300,000	18,300,000	18,300,000	0	0
Fleet Services	5,675,127	1,098,790	1,098,790	0	7,062,385	7,062,385	7,158,724	(96,339)	(96,339)
<i>Personal Services</i>	1,796,336	392,418	392,418	0	1,809,605	1,809,605	1,905,944	(96,339)	(96,339)
<i>Purchase of Services</i>	470,372	150,231	150,231	0	592,400	592,400	592,400	0	0
<i>Materials, Supplies & Equipment</i>	3,408,419	556,141	556,141	0	4,660,380	4,660,380	4,660,380	0	0
Finance	61,458,840	9,032,154	9,032,154	0	69,355,730	69,355,730	69,355,730	0	0
<i>Personal Services - Fringe Benefits</i>	56,750,907	7,345,017	7,345,017	0	61,843,730	61,843,730	61,843,730	0	0
<i>Purchase of Services</i>	4,707,933	1,064,689	1,064,689	0	5,000,000	5,000,000	5,000,000	0	0
<i>Contributions, Indemnities & Taxes</i>	0	622,448	622,448	0	2,512,000	2,512,000	2,512,000	0	0
<i>Advances and Other Miscellaneous Payments</i>	0	0	0	0	0	0	0	0	0
Sinking Fund	145,710,851	103,753,608	103,753,608	0	145,590,623	145,590,623	145,590,623	0	0
<i>Debt Service</i>	145,710,851	103,753,608	103,753,608	0	145,590,623	145,590,623	145,590,623	0	0
Aviation	218,865,951	98,233,560	98,233,560	0	284,029,000	284,029,000	287,114,686	(3,085,686)	(3,085,686)
<i>Personal Services</i>	65,970,809	15,044,082	15,044,082	0	69,200,000	69,200,000	72,285,686	(3,085,686)	(3,085,686)
<i>Purchase of Services</i>	124,784,555	76,346,883	76,346,883	0	156,229,000	156,229,000	156,229,000	0	0
<i>Materials, Supplies & Equipment</i>	9,026,290	2,398,597	2,398,597	0	12,800,000	12,800,000	12,800,000	0	0
<i>Contributions, Indemnities & Taxes</i>	6,825,216	4,443,998	4,443,998	0	7,800,000	7,800,000	7,800,000	0	0
<i>Payments to Other Funds</i>	12,259,081	0	0	0	38,000,000	38,000,000	38,000,000	0	0
Law	1,809,711	395,444	395,444	0	2,006,547	2,006,547	2,034,195	(27,648)	(27,648)
<i>Personal Services</i>	1,809,711	395,444	395,444	0	2,006,547	2,006,547	2,034,195	(27,648)	(27,648)
<i>Purchase of Services</i>	0	0	0	0	0	0	0	0	0
<i>Materials, Supplies & Equipment</i>	0	0	0	0	0	0	0	0	0
Office of Sustainability	110,873	0	0	0	110,873	110,873	110,873	0	0
<i>Personal Services</i>	80,873	0	0	0	80,873	80,873	80,873	0	0
<i>Purchase of Services</i>	30,000	0	0	0	30,000	30,000	30,000	0	0
Total Aviation Fund	482,708,305	238,125,785	238,125,785	0	564,062,000	564,062,000	567,319,015	(3,257,015)	(3,257,015)

The material in this report is preliminary and subject to revision and does not represent an official statement of the City of Philadelphia.

Quarterly City Managers Report
Analysis of Projected Year-End Variances
Aviation Fund
All Departments
For the Period Ending September 30, 2025

Category	Full Year Proj. Variance Better / (Worse) Than Cur. Target	Reasons / Comments
<u>Revenues</u>		No variance to report.
Subtotal	\$0.0	
<u>Obligations / Appropriations</u>		
		DC#33/DC#47/Non-Rep/Exempt Raises
Subtotal	(\$3.3)	
Total	(\$3.3)	

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Quarterly City Managers Report
Departmental Full Time Position Summary
Aviation Fund
For the Period Ending September 30, 2025

Department	FY 2025 Actual	Fiscal Year 2026 Year to Date			Fiscal Year 2026 Full Year				
		Month End		Actual (Over) / Under Target Budget	Authorized Positions			Current Projection (Over) / Under	
		Target Budget	Actual		Adopted Budget	Target Budget	Current Projection	Adopted Budget	Target Budget
Office of Innovation & Technology	14	16	16	0	26	26	26	0	0
Police	90	87	87	0	153	153	153	0	0
<i>Uniformed</i>	84	81	81	0	142	142	142	0	0
<i>Civilian</i>	6	6	6	0	11	11	11	0	0
Fire	61	68	68	0	75	75	75	0	0
<i>Uniformed</i>	61	68	68	0	75	75	75	0	0
<i>Civilian</i>	0	0	0	0	0	0	0	0	0
Fleet Services	23	22	22	0	25	25	25	0	0
Aviation	840	852	852	0	950	950	950	0	0
Law	17	17	17	0	19	19	19	0	0
Total Aviation Fund	1,045	1,062	1,062	0	1,248	1,248	1,248	0	0

The material in this report is preliminary and subject to revision and does not represent an official statement of the City of Philadelphia.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2025

HOUSING TRUST FUND QUARTERLY REPORT

**Quarterly City Managers Report
Fund Balance Summary
Housing Trust Fund**

All Departments
For the Period Ending September 30, 2025
(000 Omitted)

Category	FY 2025 Unaudited Actual	Fiscal Year 2026 Year to Date			Fiscal Year 2026 Full Year				
		Target Budget	Actual	Actual Over / (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection for Revenues Over / (Under)	
								Adopted Budget	Target Budget
<u>REVENUES</u>									
Taxes	0	0	0	0	0	0	0	0	0
Locally Generated Non - Tax Revenues	17,320	4,231	4,231	0	17,075	17,075	17,075	0	0
Other Governments	0	0	0	0	0	0	0	0	0
Revenue from Other Funds of the City	31,391	34,044	34,044	0	33,753	33,753	34,044	291	291
Total Revenues and Other Sources	48,711	38,275	38,275	0	50,828	50,828	51,119	291	291
Category	FY 2025 Unaudited Actual	Year to Date			Full Year				
		Target Budget	Actual	Actual (Over) / Under Target Budget	Original Budget	Target Budget	Current Projection	Current Projection for Obligations (Over) / Under	
								Adopted Budget	Target Budget
<u>OBLIGATIONS / APPROPRIATIONS</u>									
Personal Services	2,638	470	470	0	4,535	4,535	4,535	0	0
Personal Services - Employee Benefits	1,327	296	296	0	2,166	2,166	2,166	0	0
Sub-Total Employee Compensation	3,965	766	766	0	6,701	6,701	6,701	0	0
Purchase of Services	53,310	10,327	10,327	0	65,211	65,211	65,211	0	0
Materials, Supplies and Equipment	0	0	0	0	150	150	150	0	0
Contributions, Indemnities and Taxes	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0
Advances and Miscellaneous Payments	0	0	0	0	0	0	0	0	0
Payment to Other Funds	0	0	0	0	0	0	0	0	0
Total Obligations / Appropriations	57,275	11,093	11,093	0	72,062	72,062	72,062	0	0
Operating Surplus / (Deficit)	(8,564)	27,182	27,182	0	(21,234)	(21,234)	(20,943)	291	291
<u>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</u>									
Prior Year Fund Balance	13,033	0	0	0	7,874	7,874	8,636	762	762
Net Adjustments - Prior Years	4,167	0	0	0	20,002	20,002	20,002	0	0
Total Net Adjustments	17,200	0	0	0	27,876	27,876	28,638	762	762
Year End Fund Balance	8,636	27,182	27,182	0	6,642	6,642	7,695	1,053	1,053

The material in this report is preliminary and is subject to revision and does not represent an official statement of the City of Philadelphia.

Quarterly City Managers Report
Revenue Summary
Housing Trust Fund
For the Period Ending September 30, 2025
(000 omitted)

Department	FY 2025 Unaudited Actual	Fiscal Year 2026 Year to Date			Fiscal Year 2026 Full Year				
		Target Budget	Actual	Actual Over / (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection Over / (Under)	
								Adopted Budget	Target Budget
<u>Local Non-Tax Revenues</u>									
Records	11,208	3,182	3,182	0	11,355	11,355	11,355	0	0
<i>Recording of Legal Instruments</i>	11,208	3,182	3,182	0	11,355	11,355	11,355	0	0
City Treasurer	5,147	830	830	0	5,060	5,060	5,060	0	0
<i>Interest Earnings</i>	5,147	830	830	0	5,060	5,060	5,060	0	0
Planning and Development	965	219	219	0	660	660	660	0	0
<i>Zoning Permits</i>	965	219	219	0	660	660	660	0	0
Total Local Non-Tax Revenue	17,320	4,231	4,231	0	17,075	17,075	17,075	0	0
<u>Revenue from Other Funds</u>									
Finance	31,391	34,044	34,044	0	33,753	33,753	34,044	291	291
<i>General Fund</i>	31,391	34,044	34,044	0	33,753	33,753	34,044	291	291
Total Revenue from Other Funds	31,391	34,044	34,044	0	33,753	33,753	34,044	291	291
Total - All Sources	48,711	38,275	38,275	0	50,828	50,828	51,119	291	291

The material in this report is preliminary and subject to revision and does not represent an official statement of the City of Philadelphia.

Quarterly City Managers Report
Departmental Obligations Summary
Housing Trust Fund
For the Period Ending September 30, 2025

Department	FY 2025 Unaudited Actual	Fiscal Year 2026 Year to Date			Fiscal Year 2026 Full Year				
		Target Budget	Actual	Actual (Over) / Under Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection (Over) / Under	
								Adopted Budget	Target Budget
Planning and Development	49,018,283	5,238,510	5,238,510	0	63,797,966	63,797,966	63,797,966	0	0
<i>Personal Services</i>	2,638,471	469,676	469,676	0	4,535,197	4,535,197	4,535,197	0	0
<i>Personal Services - Fringe Benefits</i>	1,326,455	294,596	294,596	0	2,166,117	2,166,117	2,166,117	0	0
<i>Purchase of Services</i>	45,053,357	4,474,238	4,474,238	0	56,946,652	56,946,652	56,946,652	0	0
<i>Materials, Supplies & Equipment</i>	0	0	0	0	150,000	150,000	150,000	0	0
<i>Contributions, Indemnities & Taxes</i>	0	0	0	0	0	0	0	0	0
<i>Payments to Other Funds</i>	0	0	0	0	0	0	0	0	0
<i>Payments to Other Funds-Other</i>	0	0	0	0	0	0	0	0	0
Sinking Fund	8,256,281	5,852,889	5,852,889	0	8,264,034	8,264,034	8,264,034	0	0
<i>Purchase of Services</i>	8,256,281	5,852,889	5,852,889	0	8,264,034	8,264,034	8,264,034	0	0
Total Housing Trust Fund	57,274,564	11,091,399	11,091,399	0	72,062,000	72,062,000	72,062,000	0	0

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**Quarterly City Managers Report
Analysis of Projected Year-End Variances
Housing Trust Fund**

All Departments

For the Period Ending September 30, 2025

Category	Full Year Proj. Variance Better / (Worse) Than Cur. Target	Reasons / Comments
<u>Revenues</u>		Variance due to calculation error in adopted budget.
	\$0.3	
Subtotal	\$0.3	
<u>Obligations / Appropriations</u>		
		No variance.
	\$0.0	
<u>Other Adjustments</u>		
Subtotal	\$0.0	
Total	\$0.3	

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Quarterly City Managers Report
Departmental Full Time Position Summary
Housing Trust Fund
For the Period Ending September 30, 2025

Department	FY 2025 Actual	Fiscal Year 2026 Year to Date			Fiscal Year 2026 Full Year			
		Month End		Actual (Over) / Under Target Budget	Authorized Positions			Current Projection (Over) / Under
		Target Budget	Actual		Adopted Budget	Target Budget	Current Projection	
								Adopted Budget Target Budget
Planning and Development	22	24	24	0	34	34	34	0 0
Total Housing Trust Fund	22	24	24	0	34	34	34	0 0

The material in this report is preliminary and subject to revision and does not represent an official statement of the City of Philadelphia.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2025

TRANSPORTATION FUND QUARTERLY REPORT

**Quarterly City Managers Report
Fund Balance Summary
Transportation Fund**

All Departments
For the Period Ending September 30, 2025
(000 Omitted)

Category	FY 2025 Unaudited Actual	Fiscal Year 2026 Year to Date			Fiscal Year 2026 Full Year				
		Target Budget	Actual	Actual Over / (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection for Revenues Over / (Under)	
								Adopted Budget	Target Budget
<u>REVENUES</u>									
Taxes	109,831	18,867	19,462	595	115,795	115,795	115,795	0	0
Locally Generated Non - Tax Revenues	16,654	3,704	3,654	(50)	14,840	14,840	14,840	0	0
Other Governments	3,103	0	(31)	(31)	3,325	3,325	3,325	0	0
Revenue from Other Funds of the City	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	129,588	22,571	23,085	514	133,960	133,960	133,960	0	0
Category	FY 2025 Unaudited Actual	Year to Date			Full Year				
		Target Budget	Actual	(Over) / Under Target Budget	Original Budget	Target Budget	Current Projection	Current Projection for Obligations (Over) / Under	
								Adopted Budget	Target Budget
<u>OBLIGATIONS / APPROPRIATIONS</u>									
Personal Services	51,068	12,970	12,970	0	53,820	53,820	57,937	(4,117)	(4,117)
Personal Services - Employee Benefits	33,097	0	0	0	48,897	48,897	48,897	0	0
Sub-Total Employee Compensation	84,165	12,970	12,970	0	102,717	102,717	106,834	(4,117)	(4,117)
Purchase of Services	13,684	2,205	2,205	0	13,991	13,991	13,991	0	0
Materials, Supplies and Equipment	10,451	5,467	5,467	0	11,640	11,640	11,640	0	0
Contributions, Indemnities and Taxes	12,971	2,758	2,758	0	15,000	15,000	15,000	0	0
Debt Service	0	0	0	0	0	0	0	0	0
Advances and Miscellaneous Payments	0	0	0	0	380	380	0	380	380
Payment to Other Funds	5,130	0	0	0	2,102	2,102	2,102	0	0
Total Obligations / Appropriations	126,401	23,400	23,400	0	145,830	145,830	149,567	(3,737)	(3,737)
Operating Surplus / (Deficit)	3,187	(829)	(315)	514	(11,870)	(11,870)	(15,607)	(3,737)	(3,737)
<u>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</u>									
Prior Year Fund Balance	18,943	0	0	0	17,142	17,142	22,757	5,615	5,615
Net Adjustments - Prior Years	627	0	0	0	2,500	2,500	2,500	0	0
Total Net Adjustments	19,570	0	0	0	19,642	19,642	25,257	5,615	5,615
Year End Fund Balance	22,757	(829)	(315)	514	7,772	7,772	9,650	1,878	1,878

The material in this report is preliminary and is subject to revision and does not represent an official statement of the City of Philadelphia.

Quarterly City Managers Report
Revenue Summary
Transportation Fund
For the Period Ending September 30, 2025
(000 omitted)

Department	FY 2025 Unaudited Actual	Fiscal Year 2026 Year to Date			Fiscal Year 2026 Full Year				
		Target Budget	Actual	Actual Over / (Under) Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection Over / (Under)	
								Adopted Budget	Target Budget
<u>Tax Revenues</u>									
Revenue	109,831	18,867	19,462	595	115,795	115,795	115,795	0	0
<i>Parking</i>	107,280	18,448	19,016	568	113,195	113,195	113,195	0	0
<i>Valet</i>	2,551	419	446	27	2,600	2,600	2,600	0	0
Total Tax Revenue	109,831	18,867	19,462	595	115,795	115,795	115,795	0	0
<u>Local Non-Tax Revenues</u>									
Streets	16,654	3,704	3,654	(50)	14,840	14,840	14,840	0	0
<i>Survey Charges</i>	622	219	154	(65)	875	875	875	0	0
<i>Streets Permits</i>	7,324	2,110	1,855	(255)	8,440	8,440	8,440	0	0
<i>Prior Year Reimbursements</i>	0	0	0	0	25	25	0	(25)	(25)
<i>Right of Way Fees</i>	6,985	1,375	1,638	263	5,500	5,500	5,500	0	0
<i>Miscellaneous</i>	1,723	0	7	7	0	0	25	25	25
Total Local Non-Tax Revenue	16,654	3,704	3,654	(50)	14,840	14,840	14,840	0	0
<u>Other Governments</u>									
Streets	3,103	0	(31)	(31)	3,325	3,325	3,325	0	0
<i>State</i>	2,722	0	(11)	(11)	2,575	2,575	2,575	0	0
<i>Federal</i>	381	0	(20)	(20)	750	750	750	0	0
Total Other Governments	3,103	0	(31)	(31)	3,325	3,325	3,325	0	0
Total - All Sources	129,588	22,571	23,085	514	133,960	133,960	133,960	0	0

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Quarterly City Managers Report
Departmental Obligations Summary
Transportation Fund
For the Period Ending September 30, 2025

Department	FY 2025 Unaudited Actual	Fiscal Year 2026 Year to Date			Fiscal Year 2026 Full Year				
		Target Budget	Actual	Actual (Over) / Under Target Budget	Adopted Budget	Target Budget	Current Projection	Current Projection (Over) / Under	
								Adopted Budget	Target Budget
Streets	92,662,835	20,642,000	20,642,000	0	81,552,161	81,552,161	85,669,045	(4,116,884)	(4,116,884)
<i>Personal Services</i>	51,068,478	12,969,878	12,969,878	0	53,820,181	53,820,181	57,937,065	(4,116,884)	(4,116,884)
<i>Purchase of Services</i>	13,683,887	2,204,665	2,204,665	0	13,990,739	13,990,739	13,990,739	0	0
<i>Materials, Supplies & Equipment</i>	10,450,753	5,467,457	5,467,457	0	11,639,555	11,639,555	11,639,555	0	0
<i>Contributions, Indemnities & Taxes</i>	12,329,628	0	0	0	0	0	0	0	0
<i>Payments to Other Funds</i>	5,130,089	0	0	0	2,101,686	2,101,686	2,101,686	0	0
Finance	33,737,885	2,758,085	2,758,085	0	63,897,839	63,897,839	63,897,839	0	0
<i>Personal Services - Fringe Benefits</i>	33,096,885	0	0	0	48,897,839	48,897,839	48,897,839	0	0
<i>Contributions, Indemnities & Taxes</i>	641,000	2,758,085	2,758,085	0	15,000,000	15,000,000	15,000,000	0	0
Civil Service Commission	0	0	0	0	380,000	380,000	0	380,000	380,000
<i>Advances and Other Miscellaneous Payments</i>	0	0	0	0	380,000	380,000	0	380,000	380,000
Total Transportation Fund	126,400,720	23,400,085	23,400,085	0	145,830,000	145,830,000	149,566,884	(3,736,884)	(3,736,884)

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**Quarterly City Managers Report
Analysis of Projected Year-End Variances
Transportation Fund**

All Departments

For the Period Ending September 30, 2025

Category	Full Year Proj. Variance Better / (Worse) Than Cur. Target	Reasons / Comments
<u>Revenues</u>		No variance to report.
Subtotal	\$0.0	
<u>Obligations / Appropriations</u>		
	(\$4.1)	DC#33/DC#47/Non-Rep/Exempt Raises
	\$0.3	Release reserve for DC#33/DC#47/Non-Rep/Exempt Raises
	(\$3.8)	
<u>Other Adjustments</u>		
Subtotal	(\$3.8)	
Total	(\$3.8)	

The material in this report is preliminary and subject to revision and does not represent an official statement of the City of Philadelphia.

Quarterly City Managers Report
Departmental Full Time Position Summary
Transportation Fund
For the Period Ending September 30, 2025

Department	FY 2025 Unaudited Actual	Fiscal Year 2026 Year to Date			Fiscal Year 2026 Full Year				
		Month End		Actual (Over) / Under Target Budget	Authorized Positions			Current Projection (Over) / Under	
		Target Budget	Actual		Adopted Budget	Target Budget	Current Projection		
								Adopted Budget	Target Budget
Streets	673	669	669	0	832	832	832	0	0
Total Transportation Fund	673	669	669	0	832	832	832	0	0

The material in this report is preliminary and subject to revision and does not represent an official statement of the City of Philadelphia.

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2025

CAPITAL IMPROVEMENT FUND QUARTERLY REPORT

QUARTERLY CITY MANAGERS REPORT
FOR THE PERIOD ENDING
SEPTEMBER 30TH, 2025

HOW TO READ THE CAPITAL SECTION OF THE QCMR

FUNDING SOURCE CODES – CITY SOURCES

- CN**– New loans are financed either through tax-supported general obligation bonds (CN).
- CR** – Operating Revenue appropriated to the Capital Budget from the Operating Budget.

FUNDING SOURCE CODES – NON-CITY SOURCES

- FB**– Federal sources.
- PB**– Private sources.
- SB**– State sources.
- TB**– Other Governments and Agencies including SEPTA, adjacent counties and townships, and proceeds from the bonds of quasi-public authorities.

DEFINITIONS

APPROPRIATION: The total funds allocated to a department, as approved by City Council, to make expenditures and incur obligations for specific purposes. An appropriation is usually limited in amount and duration (usually one fiscal year for the operating budget).

CARRYFORWARD: Unspent prior year capital appropriations that are re-appropriated into the next fiscal year.

ENCUMBRANCE: A commitment of budgeted appropriations that will be expended for goods and services.

EXPENDITURES: Monies spent by the City in the course of operations during a fiscal year. Synonym for Obligations.

All Departments								
Fund Source	FY25 YTD Encumbrance Actuals	FY25 YTD Expenditure Actuals	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)*
CN-General Obligation	\$563,621,717	\$371,542,374	\$628,121,000	\$378,814,000	\$0	\$27,163,443	\$48,905,376	
CR-Operating Revenue	\$193,786,110	\$42,362,990	\$527,841,000	\$34,600,000	\$0	\$7,115,742	\$17,982,061	
FB-Federal	\$34,903,486	\$96,707,399	\$720,933,000	\$118,750,000	\$0	\$40,121,230	\$5,201,509	Aviation and Water grant appropriations are excluded.
SB-State	\$76,353,782	\$57,680,323	\$350,086,000	\$72,900,000	\$0	\$3,478,760	\$2,064,412	Aviation and Water grant appropriations are excluded.
PB-Private	\$9,563,451	\$3,672,584	\$115,234,000	\$16,975,000	\$0	\$1,276,590	\$54,573	Aviation and Water grant appropriations are excluded.
TB-Other Gov	\$16,856	\$296,961	\$32,259,000	\$2,500,000	\$0	\$0	\$1,540	Aviation and Water grant appropriations are excluded.
A-PICA	\$0	\$151,560	\$557,000	\$8,941,000	\$0	\$0	\$0	
TOTAL	\$878,245,402	\$572,414,190	\$2,375,031,000	\$633,480,000	\$0	\$79,155,767	\$74,209,471	

* Comments are provided for significant (typically ~\$1M+) transactions that took place during the reporting period.

Art Museum								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$0	\$0	\$2,000,000	\$2,500,000	\$0	\$318,571	\$318,571	
CR-Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
FB-Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SB-State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PB-Private	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TB-Other Gov	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$0	\$0	\$2,000,000	\$2,500,000	\$0	\$318,571	\$318,571	

Commerce								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$27,806,008	\$45,057,126	\$36,397,000	\$21,675,000	\$0	\$0	\$4,416,085	In Q1, \$3.8 million was expended to support the I-95 CAP project.
CR-Operating Revenue	\$1,222,116	\$2,597,960	\$9,541,000	\$0	\$0	\$0	\$873	
FB-Federal	\$0	\$0	\$44,366,000	\$4,000,000	\$0	\$0	\$0	
SB-State	\$0	\$0	\$24,993,000	\$9,300,000	\$0	\$0	\$0	
PB-Private	\$0	\$2,778,581	\$10,485,000	\$25,000	\$0	\$0	\$0	
TB-Other Gov	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$29,028,125	\$50,433,666	\$125,782,000	\$35,000,000	\$0	\$0	\$4,416,958	

Finance								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$9,120,839	\$7,227,862	\$42,729,000	\$12,500,000	\$0	\$793,899	\$938,378	
CR-Operating Revenue	\$11,451,720	\$5,998,802	\$103,120,000	\$0	\$0	\$6,480,163	\$1,794,594	In Q1, \$3.8 million was encumbered for street repaving and ADA ramps. \$1.3 million was encumbered and expended for office renovations.
FB-Federal	\$0	\$0	\$25,000,000	\$0	\$0	\$0	\$0	
SB-State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PB-Private	\$0	\$0	\$2,047,000	\$0	\$0	\$0	\$0	
TB-Other Gov	\$0	\$0	\$284,000	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$20,572,559	\$13,226,665	\$173,180,000	\$12,500,000	\$0	\$7,274,062	\$2,732,972	

Fire								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$2,852,729	\$4,209,349	\$13,387,000	\$10,400,000	\$0	\$1,000,159	\$363,654	
CR-Operating Revenue	\$0	\$5,102	\$215,000	\$0	\$0	\$0	\$0	
FB-Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SB-State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PB-Private	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TB-Other Gov	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$2,852,729	\$4,214,451	\$13,602,000	\$10,400,000	\$0	\$1,000,159	\$363,654	

Fleet Services								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$14,196,554	\$15,187,701	\$8,230,000	\$28,155,000	\$0	\$233,565	\$2,325,209	
CR-Operating Revenue	\$1,112,942	\$7,284,584	\$25,240,000	\$0	\$0	\$0	\$735,390	
FB-Federal	\$0	\$0	\$2,224,000	\$0	\$0	\$0	\$0	
SB-State	\$0	\$0	\$7,000,000	\$0	\$0	\$0	\$0	
PB-Private	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TB-Other Gov	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$15,309,496	\$22,472,285	\$42,694,000	\$28,155,000	\$0	\$233,565	\$3,060,599	

Free Library								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$4,022,109	\$1,107,457	\$20,300,000	\$3,850,000	\$0	\$1,000,919	\$864,388	
CR-Operating Revenue	\$5,889,625	\$5,530,893	\$5,916,000	\$0	\$0	\$0	\$936,625	
FB-Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SB-State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PB-Private	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TB-Other Gov	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$0	\$195,000	\$0	\$0	\$0	\$0	
TOTAL	\$9,911,734	\$6,638,349	\$26,411,000	\$3,850,000	\$0	\$1,000,919	\$1,801,013	

Health								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$301,715	\$873,464	\$11,449,000	\$2,325,000	\$0	\$0	\$55,557	
CR-Operating Revenue	\$824,870	\$1,660,251	\$97,589,000	\$4,500,000	\$0	\$0	\$35,805	
FB-Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SB-State	\$0	\$0	\$25,000,000	\$0	\$0	\$0	\$0	
PB-Private	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TB-Other Gov	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$1,126,585	\$2,533,715	\$134,038,000	\$6,825,000	\$0	\$0	\$91,362	

Managing Director's Office								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$65,863,365	\$62,413,285	\$62,350,000	\$92,419,000	\$0	\$6,709,271	\$6,313,974	In Q1, \$5.6 million was encumbered and \$6.1 million was expended to support development of the Riverview Wellness Village.
CR-Operating Revenue	\$0	\$2,667	\$65,723,000	\$0	\$0	\$175,922	\$0	
FB-Federal	\$0	\$0	\$18,536,000	\$0	\$0	\$903	\$0	
SB-State	\$9,332,851	\$9,332,851	\$13,470,000	\$0	\$0	\$125,000	\$125,000	
PB-Private	\$0	\$0	\$11,600,000	\$0	\$0	\$0	\$0	
TB-Other Gov	\$0	\$282,178	\$13,090,000	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$75,196,216	\$72,030,981	\$184,769,000	\$92,419,000	\$0	\$7,011,096	\$6,438,974	

Office of Homeless Services								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$1,028,465	\$234,577	\$6,169,000	\$1,650,000	\$0	\$0	\$0	
CR-Operating Revenue	\$636,461	\$92,103	\$2,353,000	\$0	\$0	\$0	\$0	
FB-Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SB-State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PB-Private	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TB-Other Gov	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$1,664,926	\$326,680	\$8,522,000	\$1,650,000	\$0	\$0	\$0	

Office of Sustainability								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$1,275,988	\$981,060	\$3,336,000	\$1,405,000	\$0	\$459,288	\$85,262	
CR-Operating Revenue	\$199,119	\$191,520	\$1,081,000	\$250,000	\$0	\$28,639	\$0	
FB-Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SB-State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PB-Private	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TB-Other Gov	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$1,475,108	\$1,172,580	\$4,417,000	\$1,655,000	\$0	\$487,928	\$85,262	

Office of Innovation and Technology								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$4,683,792	\$28,230,267	\$46,473,000	\$32,395,000	\$0	\$890,991	\$6,843,362	In Q1, \$4.5 million was expended for Project OPAL development and implementation.
CR-Operating Revenue	\$606,451	\$45,719	\$2,607,000	\$0	\$0	\$32,717	\$505,768	
FB-Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SB-State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PB-Private	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TB-Other Gov	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$5,290,243	\$28,275,986	\$49,080,000	\$32,395,000	\$0	\$923,707	\$7,349,130	

Parks and Recreation								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$50,178,175	\$44,492,748	\$118,295,000	\$49,264,000	\$0	\$3,469,011	\$6,617,904	
CR-Operating Revenue	\$5,646,139	\$9,009,359	\$39,778,000	\$0	\$0	\$392,000	\$1,093,518	
FB-Federal	\$60,866	\$0	\$42,848,000	\$7,000,000	\$0	\$0	\$0	
SB-State	\$2,775,460	\$2,582,646	\$49,872,000	\$8,500,000	\$0	\$685,000	\$255,353	
PB-Private	\$644,569	\$894,003	\$47,042,000	\$2,200,000	\$0	\$1,276,590	\$54,573	
TB-Other Gov	\$0	\$0	\$885,000	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$0	\$0	\$8,941,000	\$0	\$0	\$0	
TOTAL	\$59,305,208	\$56,978,756	\$298,720,000	\$75,905,000	\$0	\$5,822,601	\$8,021,348	

Police								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$29,295,681	\$5,559,583	\$31,581,000	\$6,000,000	\$0	\$275,855	\$1,434,845	
CR-Operating Revenue	\$0	\$0	\$45,446,000	\$0	\$0	\$0	\$0	
FB-Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SB-State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PB-Private	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TB-Other Gov	\$0	\$0	\$5,000,000	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$151,560	\$361,000	\$0	\$0	\$0	\$0	
TOTAL	\$29,295,681	\$5,711,143	\$82,388,000	\$6,000,000	\$0	\$275,855	\$1,434,845	

Prisons								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$10,300,592	\$6,707,137	\$17,560,000	\$17,650,000	\$0	\$174,103	\$121,940	
CR-Operating Revenue	\$399,698	\$397,996	\$7,703,000	\$0	\$0	\$0	\$0	
FB-Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SB-State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PB-Private	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TB-Other Gov	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$10,700,289	\$7,105,133	\$25,263,000	\$17,650,000	\$0	\$174,103	\$121,940	

Public Property								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$10,658,184	\$6,487,803	\$13,535,000	\$13,450,000	\$0	\$4,088,573	\$5,038,122	In Q1, \$3.9 million was encumbered and \$1.7 million was expended for office renovations.
CR-Operating Revenue	\$399,943	\$1,618,240	\$20,709,000	\$500,000	\$0	\$6,301	\$2,097,717	In Q1, \$1.8 million was expended for renovations to Thomas Paine Plaza.
FB-Federal	\$0	\$0	\$400,000	\$0	\$0	\$0	\$0	
SB-State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PB-Private	\$0	\$0	\$4,400,000	\$0	\$0	\$0	\$0	
TB-Other Gov	\$0	\$0	\$7,500,000	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$11,058,127	\$8,106,043	\$46,544,000	\$13,950,000	\$0	\$4,094,874	\$7,135,839	

Records								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$123,463	\$0	\$51,000	\$0	\$0	\$0	\$123,463	
CR-Operating Revenue	\$2,275	\$0	\$248,000	\$0	\$0	\$0	\$2,275	
FB-Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SB-State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PB-Private	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TB-Other Gov	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$125,738	\$0	\$299,000	\$0	\$0	\$0	\$125,738	

Sanitation								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$161,415,446	\$67,548,890	\$8,650,000	\$4,000,000	\$0	\$192,852	\$0	
CR-Operating Revenue	\$82,697,376	\$3,963,897	\$0	\$0	\$0	\$0	\$0	
FB-Federal	\$17,421,310	\$48,353,699	\$0	\$0	\$0	\$0	\$0	
SB-State	\$32,122,735	\$22,882,413	\$0	\$0	\$0	\$0	\$0	
PB-Private	\$4,459,441	\$0	\$0	\$0	\$0	\$0	\$0	
TB-Other Gov	\$8,428	\$7,391	\$0	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$298,124,737	\$142,756,291	\$8,650,000	\$4,000,000	\$0	\$192,852	\$0	

Streets								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$161,415,446	\$67,548,890	\$164,187,000	\$66,200,000	\$0	\$5,087,363	\$11,898,157	In Q1, \$4.5 million was encumbered and \$9.6 million was expended for street repaving and ADA ramps.
CR-Operating Revenue	\$82,697,376	\$3,963,897	\$100,572,000	\$29,350,000	\$0	\$0	\$10,779,497	In Q1, \$10.7 million was expended for street repaving and ADA ramps.
FB-Federal	\$17,421,310	\$48,353,699	\$587,559,000	\$107,750,000	\$0	\$40,120,327	\$5,201,509	In Q1, \$38.1 million was encumbered for street repaving and ADA ramps.
SB-State	\$32,122,735	\$22,882,413	\$227,751,000	\$55,100,000	\$0	\$2,668,760	\$1,684,058	In Q1, \$2.1 million was encumbered for street lights.
PB-Private	\$4,459,441	\$0	\$24,660,000	\$9,750,000	\$0	\$0	\$0	
TB-Other Gov	\$8,428	\$7,391	\$5,500,000	\$2,500,000	\$0	\$0	\$1,540	
A-PICA	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	
TOTAL	\$298,124,737	\$142,756,291	\$1,110,230,000	\$270,650,000	\$0	\$47,876,450	\$29,564,761	

Transit								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$4,367,000	\$1,248,800	\$14,305,000	\$8,976,000	\$0	\$0	\$768,418	
CR-Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
FB-Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SB-State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PB-Private	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TB-Other Gov	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$4,367,000	\$1,248,800	\$14,305,000	\$8,976,000	\$0	\$0	\$768,418	

Zoo								
Fund Source	FY25 Encumbrance Actual	FY25 Expenditure Actual	FY26 Carryforward Appropriations	FY26 Adopted Appropriations	FY26 Amended Changes	FY26 YTD Encumbrances	FY26 YTD Expenditures	Comment(s)
CN-General Obligation	\$4,716,166	\$6,426,376	\$7,137,000	\$4,000,000	\$0	\$2,469,024	\$378,087	In Q1, \$2.4 million was encumbered for improvements to the Bear Country exhibit.
CR-Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
FB-Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SB-State	\$0	\$0	\$2,000,000	\$0	\$0	\$0	\$0	
PB-Private	\$0	\$0	\$15,000,000	\$5,000,000	\$0	\$0	\$0	
TB-Other Gov	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
A-PICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$4,716,166	\$6,426,376	\$24,137,000	\$9,000,000	\$0	\$2,469,024	\$378,087	

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2025

GRANTS REVENUE FUND

QUARTERLY REPORT

Unanticipated Grants

FUNDS TAKEN FROM FINANCE'S UNANTICIPATED GRANTS REVENUE FUND - FY 2026

FOR THE PERIOD JULY 1, 2025 - SEPTEMBER 30, 2025

Dp. No.	Department	Amount	Grant Title	Source	Description
No activity to report.					
Total		-			

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2025

CASH FLOW FORECAST

CASH FLOW PROJECTIONS
GENERAL FUND - FY2026

OFFICE OF THE DIRECTOR OF FINANCE

Projection as of September 30, 2025

Amounts in Millions

	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30	Total	Accrued	Not Accrued	Estimated Revenues
REVENUES																
Real Estate Tax	11.9	9.6	8.6	8.9	6.6	34.8	60.6	173.8	481.5	120.1	15.8	8.3	940.4			940.4
Total Wage, Earnings, Net Profits	187.3	139.7	147.2	205.9	172.2	155.5	204.6	167.3	174.3	193.9	162.5	161.7	2,072.0			2072.0
Realty Transfer Tax	22.4	29.5	24.1	39.6	32.3	35.4	30.2	22.7	31.5	26.4	28.5	29.2	351.8			351.8
Sales Tax	36.1	40.2	17.9	17.3	19.8	18.5	16.6	21.9	28.1	34.2	37.4	37.4	325.2	1.9		327.2
Business Income & Receipts Tax	11.3	6.2	45.2	37.8	7.0	36.5	20.1	14.1	57.4	372.9	111.2	32.3	752.0			752.0
Beverage Tax	6.0	5.9	5.9	6.0	5.3	5.3	5.5	5.0	5.0	5.6	5.4	5.9	66.8			66.8
Other Taxes	2.7	4.2	9.4	4.0	4.6	4.0	4.3	4.3	4.2	5.3	4.5	2.9	54.5			54.5
Locally Generated Non-tax	34.0	35.9	36.5	37.5	37.0	29.2	25.0	31.8	35.7	29.0	41.1	31.1	403.8			403.8
Total Other Governments, Excluding PICA Tax	22.2	(1.5)	194.3	15.0	85.8	4.9	30.1	9.2	6.8	16.5	22.5	23.4	429.5	9.1		438.6
Total PICA Other Governments	35.3	71.1	73.4	63.4	54.5	71.8	75.6	46.4	54.1	88.6	81.6	53.6	769.3	0.0		769.3
Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	86.3	0.0	0.0	27.5	113.8		58.4	172.1
Total Current Revenue	369.3	340.8	562.5	435.4	424.9	396.0	472.6	496.4	964.8	892.6	510.5	413.2	6,279.0	11.0	58.4	6348.4
Collection of prior year(s) revenue	110.2	3.7	15.7	12.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	142.1			
Other fund balance adjustments																
TOTAL CASH RECEIPTS	479.5	344.5	578.2	447.9	424.9	396.0	472.6	496.4	964.8	892.6	510.5	413.2	6,421.1			
EXPENSES AND OBLIGATIONS																
Payroll	112.5	197.1	186.2	244.1	205.8	197.6	203.3	181.5	175.8	181.5	248.8	221.8	2,356.1	66.6	4.4	2427.1
Employee Benefits	51.2	85.3	75.6	59.5	102.5	75.7	77.9	66.7	64.5	66.7	95.8	71.1	892.6	16.1	0.5	909.2
Pension	0.6	(5.2)	9.2	103.8	(7.5)	(4.1)	(6.0)	(5.9)	649.8	(4.6)	(4.4)	(13.6)	712.1	102.0		814.1
Purchase of Services	37.3	76.5	87.0	137.7	114.5	118.4	117.6	96.9	137.3	138.8	134.5	115.5	1,312.0	85.8	210.4	1608.2
Materials, Equipment	3.4	14.5	6.3	11.0	10.4	11.3	19.2	10.4	13.8	14.8	14.4	20.0	149.4	3.0	25.0	177.4
Contributions, Indemnities	18.4	81.6	97.8	7.4	9.2	79.3	9.1	7.6	75.7	7.7	4.0	79.2	477.0			477.0
Debt Service-Short Term	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.6	10.7			10.7
Debt Service-Long Term	115.2	0.0	1.4	5.8	0.2	0.2	6.1	68.8	0.2	0.2	0.2	22.6	220.8			220.8
Interfund Charges	0.0	0.4	103.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.3	106.5	48.6		155.1
Advances & Misc. Pmts. / Labor Obligations	0.0	0.0	0.0	0.0	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7	134.0			134.0
Current Year Appropriation	338.7	450.2	567.4	569.4	451.9	495.1	444.0	442.7	1,133.9	421.8	509.9	546.3	6,371.1	322.1	240.3	6933.6
Prior Yr. Expenditures against Encumbrances	78.3	58.1	52.6	37.1	13.9	45.0	11.8	12.6	17.6	6.7	5.1	7.7	346.4			
Prior Yr. Salaries & Vouchers Payable	158.3	(68.0)	50.6	48.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	37.7	226.8			
TOTAL DISBURSEMENTS	575.4	440.3	670.6	654.6	465.7	540.1	455.8	455.2	1,151.5	428.5	514.9	591.6	6,944.3			
Excess (Def) of Receipts over Disbursements	(95.8)	(95.8)	(92.4)	(206.8)	(40.8)	(144.1)	16.9	41.2	(186.7)	464.0	(4.5)	(178.4)				
Opening Balance	2,122.3	2,026.5	1,930.7	1,838.3	1,631.5	1,590.7	1,446.6	1,463.4	1,504.7	1,318.0	1,782.0	1,777.5				
TRAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
CLOSING BALANCE	2,026.5	1,930.7	1,838.3	1,631.5	1,590.7	1,446.6	1,463.4	1,504.7	1,318.0	1,782.0	1,777.5	1,599.1				

CASH FLOW PROJECTIONS
CONSOLIDATED CASH - ALL FUNDS - FY2026

OFFICE OF THE DIRECTOR OF FINANCE

Projection as of September 30, 2025

	Amounts in Millions											
	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30
General	2,026.5	1,930.7	1,838.3	1,631.5	1,590.7	1,446.6	1,463.4	1,504.7	1,318.0	1,782.0	1,777.5	1,599.1
Grants Revenue	(63.6)	(74.1)	(142.5)	(212.4)	(118.7)	(87.3)	(22.7)	67.6	286.9	83.1	29.7	0.0
Community Development	(14.1)	(11.3)	(10.9)	(13.9)	(15.9)	(17.9)	(19.9)	(12.5)	(13.1)	(4.7)	(3.9)	0.0
Vehicle Rental Tax	9.9	10.7	4.6	5.2	6.2	6.6	7.1	7.5	8.0	8.3	8.8	9.3
Hospital Assessment Fund	12.9	12.5	66.5	8.2	22.6	47.7	20.9	20.6	41.2	22.6	44.4	34.0
Housing Trust Fund	86.2	79.0	113.5	113.8	111.7	109.6	107.5	105.4	103.3	101.2	99.1	97.0
Transportation Fund	37.9	38.6	43.3	45.5	47.5	26.5	28.5	30.5	32.5	34.5	36.5	38.5
Budget Stabilization Fund	178.9	178.9	237.8	237.8	237.8	237.8	237.8	237.8	237.8	237.8	237.8	242.8
Other Funds	17.2	16.1	17.0	16.4	14.4	14.2	14.1	13.9	13.8	13.6	13.5	13.3
TOTAL OPERATING FUNDS	2,291.9	2,181.0	2,167.5	1,832.0	1,896.3	1,783.8	1,836.7	1,975.5	2,028.3	2,278.4	2,243.3	2,033.9
Capital Improvement	407.5	396.2	395.3	358.3	343.3	328.3	313.3	298.3	283.3	268.3	253.3	240.8
Industrial & Commercial Dev.	11.6	11.7	11.7	11.7	11.7	11.7	11.7	11.7	11.7	11.7	11.7	11.7
TOTAL CAPITAL FUNDS	419.2	407.9	407.0	370.0	355.0	340.0	325.0	310.0	295.0	280.0	265.0	252.5
TOTAL FUND EQUITY	2,711.1	2,588.9	2,574.5	2,202.0	2,251.3	2,123.9	2,161.7	2,285.5	2,323.4	2,558.4	2,508.3	2,286.5

City of Philadelphia

Quarterly City Managers Report

FOR THE PERIOD ENDING SEPTEMBER 30, 2025

METHODOLOGY FOR FINANCIAL REPORTING

QUARTERLY CITY MANAGERS REPORT

For the Period Ending September 30, 2025

METHODOLOGY FOR FINANCIAL REPORTING

A. FUND ACCOUNTING

Funds are groupings of activities that enable the city to maintain control over resources that have been segregated for particular purposes or objectives. All of the funds of the City of Philadelphia can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

- **Governmental funds.** The governmental funds are used to account for the financial activity of the city's basic services, such as: general government; economic and neighborhood development; public health, welfare and safety; cultural and recreational; and streets, highways and sanitation. The fund financial activities focus on a short-term view of the inflows and outflows of spendable resources, as well as on the balances of spendable resources available at the end of the fiscal year. The financial information presented for the governmental funds are useful in evaluating the city's short term financing requirements.

The city maintains twenty individual governmental funds. The city's Comprehensive Annual Financial Report presents data separately for the general fund, grants revenue fund and health-choices behavioral health fund, which are considered to be major funds. Data for the remaining seventeen funds are combined into a single aggregated presentation.

- **Proprietary funds.** The proprietary funds are used to account for the financial activity of the city's operations for which customers are charged a user fee; they provide both a long and short-term view of financial information. The city maintains three enterprise funds that are a type of proprietary funds - the airport, water and waste water operations, and industrial land bank.
- **Fiduciary funds.** The City of Philadelphia is the trustee, or fiduciary, for its employees' pension plans. It is also responsible for the Gas Works' employees' retirement reserve assets. Both of these fiduciary activities are reported in the city's Annual Comprehensive Financial Report as separate financial *statements of fiduciary net assets and changes in fiduciary net assets*.

B. BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

Governmental funds account for their activities using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the city considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as in the case of full accrual accounting. Debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due, however, those expenditures may be accrued if they are to be liquidated with available resources.

Imposed non-exchange revenues, such as real estate taxes, are recognized when the enforceable legal claim arises and the resources are available. Derived tax revenues, such as wage, business privilege, net

QUARTERLY CITY MANAGERS REPORT

For the Period Ending September 30, 2025

METHODOLOGY FOR FINANCIAL REPORTING

profits and earnings taxes, are recognized when the underlying exchange transaction has occurred and the resources are available. Grant revenues are recognized when all the applicable eligibility requirements have been met and the resources are available. All other revenue items are considered to be measurable and available only when cash is received by the city.

Revenue that is considered to be *program revenue* include: (1) charges to customers or applicants for goods received, services rendered or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program specific revenues, therefore, all taxes are considered general revenues.

The city's financial statements reflect the following three funds as major **Governmental Funds**:

- The **General Fund** is the city's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in other funds.
- The **HealthChoices Behavioral Health Fund** accounts for resources received from the Commonwealth of Pennsylvania. These resources are restricted to providing managed behavioral health care to Philadelphia residents.
- The **Grants Revenue Fund** accounts for the resources received from various federal, state and private grantor agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

The City also reports on **Permanent Funds**, which are used to account for resources legally held in trust for use by the park and library systems of the city. There are legal restrictions on the resources of the funds that require the principal to remain intact, while only the earnings may be used for the programs.

The City reports on the following **Fiduciary Funds**:

- The **Municipal Pension Fund** accumulates resources to provide pension benefit payments to qualified employees of the city and certain other quasi-governmental organizations.
- The **Philadelphia Gas Works Retirement Reserve Fund** accounts for contributions made by the Philadelphia Gas Works to provide pension benefit payments to its qualified employees under its noncontributory pension plan.

The City reports the following major **Proprietary Funds**:

- The **Water Fund** accounts for the activities related to the operation of the city's water delivery and sewage systems.
- The **Aviation Fund** accounts for the activities of the city's airports.
- The **Industrial Land Bank Fund** accounts for the activities of the city's inventory of commercial land sites.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in

QUARTERLY CITY MANAGERS REPORT

For the Period Ending September 30, 2025

METHODOLOGY FOR FINANCIAL REPORTING

connection with a proprietary fund's ongoing operations. The principal operating revenues of the Water Fund are charges for water and sewer service. The principal operating revenue of the Aviation Fund is charges for the use of the airport. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. The principal operating revenues of the Industrial Land Bank Fund come from sales of land sites, while the operating expenses are comprised of land purchases and improvements made thereon. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

C. LEGAL COMPLIANCE

The city's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP). In accordance with the Philadelphia Home Rule Charter, the city has formally established budgetary accounting control for its operating and capital improvement funds.

The operating funds of the city, consisting of the General Fund, eleven Special Revenue Funds (County Liquid Fuels Tax, Special Gasoline Tax, HealthChoices Behavioral Health, Hotel Room Rental Tax, Grants Revenue, Community Development, Housing Trust, Acute Care Hospital Assessment, Car Rental Tax, Philadelphia Demolition, and Transportation Funds) and two Enterprise Funds (Water and Aviation Funds), are subject to annual operating budgets adopted by City Council. Included with the Water Fund is the Water Residual Fund. These budgets appropriate funds for all city departments, boards and commissions by major class of expenditure within each department. Major classes are defined as: personal services; purchase of services; materials and supplies; equipment; contributions, indemnities and taxes; debt service; payments to other funds; and advances and other miscellaneous payments. The appropriation amounts for each fund are supported by revenue estimates and take into account the elimination of accumulated deficits and the re-appropriation of accumulated surpluses to the extent necessary. All transfers between major classes (except for materials and supplies and equipment, which are appropriated together) must have councilmanic approval. Appropriations that are not expended or encumbered at year-end are lapsed.

The City Capital Improvement Fund budget is adopted annually by the City Council. The Capital Improvement budget is appropriated by project for each department. All transfers between projects exceeding twenty percent of each project's original appropriation must be approved by City Council. Any funds that are not committed or expended at year-end are lapsed.

Schedules prepared on the legally enacted basis differ from the generally accepted accounting principles (GAAP) basis in that both expenditures and encumbrances are applied against the current budget, adjustments affecting activity budgeted in prior years are accounted for through fund balance or as reduction of expenditures and certain interfund transfers and reimbursements are budgeted as revenues and expenditures.

D. CITY MANAGERS REPORTS

Projected revenues and obligations reflected on the City Managers Reports are consistent with the above legal basis of Accounting and include all appropriate accruals.

Actual monthly revenue figures do not include revenues measurable and available within 60 days after

QUARTERLY CITY MANAGERS REPORT

For the Period Ending September 30, 2025

METHODOLOGY FOR FINANCIAL REPORTING

the month end because it would be impractical to issue timely reports using this method of accrual.

Actual monthly expenditures do not include accounts payable (amounts owed to providers of goods and services which have not been vouchered on the City's accounting records). These amounts, however, are reflected in the encumbrances outstanding for each City agency.

Interfund service charges, an annual expense budgeted in certain City departments, are not included in the actual monthly obligations, but as stated above, are projected in the City's annual costs.