

CITY OF PHILADELPHIA



FY2027 - FY2031 FIVE YEAR FINANCIAL PLAN

INCLUDING THE FY2027 BUDGET
AS ADOPTED BY THE COUNCIL - JUNE 2026

CHERELLE L. PARKER
MAYOR

CITY OF PHILADELPHIA

**FY2027 - FY2031 FIVE YEAR
FINANCIAL PLAN**

INCLUDING THE FY2027 BUDGET AS ADOPTED BY THE COUNCIL - JUNE 2026

GENERAL FUND

City of Philadelphia As Adopted Five Year Financial Plan FY2027-2031				SUMMARY OF OPERATIONS FISCAL YEARS 2025 TO 2031 (Amounts in Thousands)				
FUND								
General								
NO.	ITEM	FY 2025 Actual	FY 2026 Estimate	FY 2027 Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
(1)	(2)	(3)	(5)	(5)	(6)	(7)	(8)	(8)
	OPERATIONS OF FISCAL YEAR							
	REVENUES							
1	Taxes	4,412,575	4,592,971	4,844,302	5,003,446	5,156,425	5,296,138	5,427,808
2	Locally Generated Non-Tax Revenues	466,483	460,334	434,983	395,647	399,169	410,820	414,158
3	Revenue from Other Governments	389,337	426,781	435,226	455,412	432,344	433,399	434,477
4	Other Govts. - PICA City Account (1)	761,140	762,688	796,920	828,717	860,320	892,715	924,479
5	Sub-Total Other Governments	1,150,477	1,189,469	1,232,146	1,284,129	1,292,664	1,326,114	1,358,956
6	Revenue from Other Funds of City	487,953	80,902	66,201	66,228	160,418	67,003	67,421
7	Total - Revenue	6,517,488	6,323,676	6,577,632	6,749,450	7,008,676	7,100,075	7,268,343
8	Other	0	0	0	0	0	0	0
9	Total Revenue and Other Sources	6,517,488	6,323,676	6,577,632	6,749,450	7,008,676	7,100,075	7,268,343
	OBLIGATIONS/APPROPRIATIONS							
10	Personal Services	2,223,350	2,405,989	2,474,494	2,503,633	2,509,674	2,515,126	2,515,126
11	Personal Services-Pensions	783,897	734,423	745,517	741,490	796,826	601,759	578,474
12	Personal Services-Pensions - Sales Tax	95,634	101,585	111,022	119,153	127,451	135,789	144,180
13	Personal Services-Other Employee Benefits	746,155	886,858	982,674	1,001,019	1,057,364	1,123,599	1,195,782
14	Sub-Total Employee Compensation	3,849,036	4,128,855	4,313,707	4,365,295	4,491,315	4,376,273	4,433,562
15	Purchase of Services	1,451,834	1,578,721	1,645,979	1,538,141	1,527,299	1,583,776	1,597,122
16	Materials, Supplies and Equipment	165,463	171,151	175,358	148,981	150,634	150,576	154,503
17	Contributions, Indemnities, and Taxes	474,999	494,333	480,844	469,844	469,344	469,344	469,344
18	Debt Service	195,090	199,495	232,195	266,277	258,096	283,184	282,943
19	Payments to Other Funds	123,166	151,235	96,936	108,622	113,545	115,106	117,766
20	Advances & Misc. Pmts. - Labor Reserve	0	15,508	45,462	65,946	111,579	158,125	208,577
21	Advances & Misc. Pmts. - Federal Reserve	0	0	91,000	0	0	0	0
22	Sub-Total	6,259,588	6,739,298	7,081,481	6,963,106	7,121,812	7,136,384	7,263,817
23	Payment to Budget Stabilization Reserve Fund	58,291	58,860	52,484	54,653	0	0	0
24	Total - Obligations	6,317,879	6,798,158	7,133,965	7,017,759	7,121,812	7,136,384	7,263,817
25	Oper. Surplus (Deficit) for Fiscal Year	199,609	(474,482)	(556,333)	(268,309)	(113,136)	(36,309)	4,526
	Prior Year Adjustments:							
26	Other Adjustments	36,586	179,802	36,500	37,500	38,500	39,500	40,500
27	Total Prior Year Adjustments	36,586	179,802	36,500	37,500	38,500	39,500	40,500
28	Adjusted Oper. Surplus/ (Deficit)	236,195	(294,680)	(519,833)	(230,809)	(74,636)	3,191	45,026
	OPERATIONS IN RESPECT TO							
	PRIOR FISCAL YEARS							
29	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year	942,900	1,179,095	884,415	364,582	133,773	59,137	62,328
30	Fund Balance Available for Appropriation June 30	1,179,095	884,415	364,582	133,773	59,137	62,328	107,354

City of Philadelphia				SUPPORTING REVENUE SCHEDULES				
Five Year Financial Plan FY2027-2031				FISCAL YEARS 2025 TO 2031				
(Amounts in Thousands)								
FUND								
General								
REVENUE								
Taxes								
NO.	AGENCY AND REVENUE SOURCE	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
(1)	(2)	(5)	(7)	(8)	(9)	(9)	(9)	(9)
1	A. Real Property							
2	1. Current	859,280	877,109	972,477	1,011,795	1,047,897	1,070,671	1,105,963
3	2. Prior	43,878	44,960	39,381	35,677	34,987	34,311	33,649
4	Subtotal	903,158	922,069	1,011,858	1,047,472	1,082,884	1,104,982	1,139,612
5	B. Wage and Earnings							
6	1. Current	1,930,891	2,042,437	2,134,230	2,218,636	2,297,615	2,369,005	2,443,556
7	2. Prior	6,197	5,400	5,400	5,400	5,400	5,400	5,400
8	Subtotal	1,937,088	2,047,837	2,139,630	2,224,036	2,303,015	2,374,405	2,448,956
9	C. Business Taxes							
10	1. Business Income & Receipts	751,979	779,316	806,429	811,621	818,391	834,942	826,330
11	2. Net Profits							
12	a. Current	49,396	34,374	34,541	34,805	35,166	35,572	37,365
13	b. Prior	7,993	4,700	4,700	4,700	4,700	4,700	4,700
14	Subtotal	57,389	39,074	39,241	39,505	39,866	40,272	42,065
15	Total, Business Taxes	809,368	818,390	845,670	851,126	858,257	875,214	868,395
16	D. Other Taxes							
17	1. Sales	215,633	221,585	231,022	239,153	247,451	255,789	264,180
18	2. Sales (Pension)	95,634	101,585	111,022	119,153	127,451	135,789	144,180
19	Subtotal	311,267	323,170	342,044	358,306	374,902	391,578	408,360
20	3. Amusement	43,413	46,183	47,259	47,859	48,606	50,132	51,862
21	4. Real Property Transfer	331,506	356,444	377,260	394,689	409,411	421,489	433,333
22	5. Smokeless Tobacco	569	572	575	578	581	584	587
23	6. Philadelphia Beverage	68,160	70,955	72,516	71,762	71,095	70,029	68,937
24	7. Construction Impact	3,872	3,500	3,500	3,500	3,500	3,500	3,500
25	8. Other	4,174	3,851	3,990	4,118	4,174	4,225	4,266
26	Subtotal	762,961	804,675	847,144	880,812	912,269	941,537	970,845
27								
28	Total Taxes	4,412,575	4,592,971	4,844,302	5,003,446	5,156,425	5,296,138	5,427,808
29								

City of Philadelphia				SUPPORTING REVENUE SCHEDULES				
Five Year Financial Plan FY2027-2031				FISCAL YEARS 2025 TO 2031				
(Amounts in Thousands)								
FUND								
General								
REVENUE								
Locally Generated Non - Tax								
No.	Agency and Revenue Source	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(9)
	<u>Office of Innovation & Technology</u>							
1	Cable Franchise Fees	14,242	12,818	11,536	10,382	9,344	8,410	7,569
2	Other	0	5	5	5	5	5	5
3	Subtotal	14,242	12,823	11,541	10,387	9,349	8,415	7,574
	<u>Mavor</u>							
4	Other	4	15	15	15	15	15	15
	<u>Managing Director</u>							
5	Other	2,654	1,567	1,576	1,585	1,585	1,585	1,585
	<u>Police</u>							
6	Prior Year Reimb.- Special Services	0	11,000	11,000	11,500	11,500	11,500	11,500
7	Carry Arms Fees	467	500	500	500	500	500	500
8	Witness & Jury Fees	74	75	75	75	75	75	75
9	Other	11,798	1,050	1,050	1,050	1,050	1,050	1,050
10	Subtotal	12,339	12,625	12,625	13,125	13,125	13,125	13,125
	<u>Sanitation</u>							
11	Collection Fee - Housing Authority	946	1,300	1,300	1,300	1,300	1,300	1,300
12	Disposal of Salvage (Recyclables)	0	10	10	10	10	10	10
13	Commercial Property Collection Fee	22,891	22,625	24,925	25,673	26,443	27,236	28,053
14	Other	1,168	800	800	800	800	800	800
15	Subtotal	25,005	24,735	27,035	27,783	28,553	29,346	30,163
	<u>Fire</u>							
16	Emergency Medical Services	79,984	95,100	95,100	95,100	95,100	95,100	95,100
17	Other	524	650	650	650	650	650	650
18	Subtotal	80,508	95,750	95,750	95,750	95,750	95,750	95,750
	<u>Public Health</u>							
19	Payments for Patient Care (HC's/PNH)	16,447	14,450	15,450	16,450	27,835	39,220	39,220
20	Pharmacy Fees	8,843	6,650	7,650	8,650	8,650	8,650	8,650
21	Environment User Fees	3,562	3,405	3,692	3,703	3,714	3,725	3,737
22	Other	1,494	1,800	1,800	1,800	1,800	1,800	1,800
23	Subtotal	30,346	26,305	28,592	30,603	41,999	53,395	53,407

City of Philadelphia				SUPPORTING REVENUE SCHEDULES				
Five Year Financial Plan FY2027-2031				FISCAL YEARS 2025 TO 2031				
(Amounts in Thousands)								
FUND								
General								
REVENUE								
Locally Generated Non - Tax								
No.	Agency and Revenue Source	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(9)
	<u>Parks & Recreation</u>							
24	Other Leases	0	1	1	1	1	1	1
25	Rent from Land, Real Estate	21	60	60	60	60	60	60
26	Permits	1,283	1,300	1,300	1,300	1,300	1,300	1,300
27	Other	951	575	575	575	575	575	575
28	Subtotal	2,255	1,936	1,936	1,936	1,936	1,936	1,936
	<u>Public Property</u>							
29	Rent from Real Estate	465	450	450	450	450	450	450
30	Sale/Lease of Capital Assets	11	1,080	23,725	50	50	50	50
31	Commission from Other Leases	3,322	3,400	3,400	3,400	3,400	3,400	3,400
32	Prior Year Refunds & Reimbursements	2,830	9,900	650	650	650	650	650
33	Other	2	50	50	50	50	50	50
34	Subtotal	6,630	14,880	28,275	4,600	4,600	4,600	4,600
	<u>Human Services</u>							
35	Payments for Child Care - S.S.I.	368	500	500	500	500	500	500
36	Other	164	200	200	200	200	200	200
37	Subtotal	532	700	700	700	700	700	700
	<u>Philadelphia Prisons</u>							
38	Other	2	0	0	0	0	0	0
	<u>Office of Homeless Services</u>							
39	Other	0	5	5	5	5	5	5
	<u>Fleet Services</u>							
40	Sale of Vehicles	1,746	1,650	1,650	1,650	1,650	1,650	1,650
41	Fuel and Warranty Reimbursements	3,123	2,750	2,750	2,750	2,750	2,750	2,750
42	Other	219	300	300	300	300	300	300
43	Subtotal	5,088	4,700	4,700	4,700	4,700	4,700	4,700

City of Philadelphia				SUPPORTING REVENUE SCHEDULES				
Five Year Financial Plan FY2027-2031				FISCAL YEARS 2025 TO 2031				
(Amounts in Thousands)								
FUND								
General								
REVENUE								
Locally Generated Non - Tax								
		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
No.	Agency and Revenue Source	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(9)
	Licenses and Inspections							
44	Amusement	(20)	40	40	40	40	40	40
45	Health and Sanitation	24,061	23,600	24,310	25,040	25,790	26,560	27,360
46	Police and Fire Protection	734	625	625	625	625	625	625
47	Street Use	151	0	0	0	0	0	0
48	Professional & Occupational	1,581	1,500	1,500	1,500	1,500	1,500	1,500
49	Building Structure & Equipment	37,311	42,460	43,730	45,040	46,390	47,780	49,210
50	Business	35	40	40	40	40	40	40
51	Other Licenses & Permits	55	55	55	55	55	55	55
52	Code Violation Fines	4,576	4,780	4,890	5,000	5,000	5,000	5,000
53	Other	11,283	11,725	11,838	11,950	11,950	11,950	11,950
54	Subtotal	79,767	84,825	87,028	89,290	91,390	93,550	95,780
	Records							
55	Recording of Legal Instrument Fees	10,841	11,595	12,595	12,595	12,595	12,595	12,595
56	Preparation of Records	395	300	300	300	300	300	300
57	Commission on Tax Stamps	894	500	500	500	500	500	500
58	Accident Investigation Reports	921	850	850	850	850	850	850
59	Document Technology Fee	1,928	2,000	2,000	2,000	2,000	2,000	2,000
60	Other	657	750	750	750	750	750	750
61	Subtotal	15,636	15,995	16,995	16,995	16,995	16,995	16,995
	Director of Finance							
62	Prior Year Refunds	21,762	14,898	200	200	200	200	200
63	Reimbursements - Other	8,681	5,900	5,900	5,900	5,900	5,900	5,900
64	Reimbursement - Prescription Program	13,978	17,540	18,070	18,970	19,920	20,920	21,970
65	Health Benefit Charges	1,644	1,660	1,660	1,660	1,660	1,660	1,660
66	Other	403	10	10	10	10	10	10
67	Subtotal	46,468	40,008	25,840	26,740	27,690	28,690	29,740
	Revenue							
68	Miscellaneous Fines	342	350	350	350	350	350	350
69	Non-Profit Org. Voluntary Payments	4,620	4,817	4,861	4,839	4,585	4,684	4,684
70	Other	296	210	210	210	210	210	210
71	Subtotal	5,258	5,377	5,421	5,399	5,145	5,244	5,244

City of Philadelphia				SUPPORTING REVENUE SCHEDULES				
Five Year Financial Plan FY2027-2031				FISCAL YEARS 2025 TO 2031				
(Amounts in Thousands)								
FUND								
General								
REVENUE								
Locally Generated Non - Tax								
No.	Agency and Revenue Source	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(9)
72	<u>Procurement</u> Bid Application Fees etc.	289	300	300	300	300	300	300
73	Other	22	200	15	15	15	15	15
74	Subtotal	311	500	315	315	315	315	315
75	<u>City Treasurer</u> Interest Earnings	97,709	73,300	41,650	20,825	10,413	7,540	7,540
76	Other	738	900	25	25	25	25	25
77	Subtotal	98,447	74,200	41,675	20,850	10,438	7,565	7,565
78	<u>Law</u> Legal Fees & Charges	148	250	250	250	250	250	250
79	Court Awarded Damages	1,393	1,400	1,400	1,400	1,400	1,400	1,400
80	Other	52	50	50	50	50	50	50
81	Subtotal	1,593	1,700	1,700	1,700	1,700	1,700	1,700
82	<u>Board of Ethics</u> Other	88	90	160	70	80	90	160
83	<u>Inspector General</u> Other	203	50	20	20	20	20	20
84	<u>Free Library</u> Other	437	575	475	475	475	475	475
85	<u>Personnel</u> Other	1	1	1	1	1	1	1
86	<u>Office of Property Assessment</u> Other	5	5	2	2	2	2	2
87	<u>Chief Administrator's Office</u> SWEEP Fines	1,643	4,375	4,375	4,375	4,375	4,375	4,375
88	Burglar Alarm Licenses	1,112	1,500	1,500	1,500	1,500	1,500	1,500
89	False Alarm Fines	363	1,410	1,410	1,410	1,410	1,410	1,410
90	Reimbursements - Other	314	100	100	100	100	100	100
91	Subtotal	3,432	7,385	7,385	7,385	7,385	7,385	7,385

City of Philadelphia				SUPPORTING REVENUE SCHEDULES				
Five Year Financial Plan FY2027-2031				FISCAL YEARS 2025 TO 2031				
(Amounts in Thousands)								
FUND								
General								
REVENUE								
Locally Generated Non - Tax								
No.	Agency and Revenue Source	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(9)
	<u>Register of Wills</u>							
92	Court Costs, Fees & Charges	1,346	1,300	1,300	1,300	1,300	1,300	1,300
93	Recording Fees	3,239	3,200	3,200	3,200	3,200	3,200	3,200
94	Other	1,118	1,085	1,085	1,085	1,085	1,085	1,085
95	Subtotal	5,703	5,585	5,585	5,585	5,585	5,585	5,585
	<u>District Attorney</u>							
96	Other	17	15	15	15	15	15	15
	<u>Sheriff</u>							
97	Sheriff Fees	595	0	600	600	600	600	600
98	Commission Fees	2,006	1,236	2,000	2,000	2,000	2,000	2,000
99	Other	0	0	50	50	50	50	50
100	Subtotal	2,601	1,236	2,650	2,650	2,650	2,650	2,650
	<u>Planning & Development</u>							
101	Zoning Permits	301	280	780	780	780	780	780
102	Accelerated Review Fees	364	340	410	410	410	410	410
103	Other	8	1	1	1	1	1	1
104	Subtotal	673	621	1,191	1,191	1,191	1,191	1,191
	<u>City Commissioners</u>							
105	Other	1	5	10	10	10	10	10
	<u>1st Judicial District - Clerk of Courts</u>							
106	Other Fines	92	115	115	115	115	115	115
107	Court Costs, Fees & Charges	838	1,100	1,100	1,100	1,100	1,100	1,100
108	Bail Forfeited	239	165	0	0	0	0	0
109	Cash Bail Fees	179	190	0	0	0	0	0
110	Subtotal	1,348	1,570	1,215	1,215	1,215	1,215	1,215
	<u>1st Judicial District - Traffic Court</u>							
111	Traffic Court Fines	2,173	2,500	2,500	2,500	2,500	2,500	2,500
	<u>1st Judicial District - CP & Mun. Court</u>							
112	Court Costs, Fees & Charges	20,051	20,000	20,000	20,000	20,000	20,000	20,000
113	Other Fines	391	700	700	700	700	700	700
114	Other	1,026	1,350	1,350	1,350	1,350	1,350	1,350
115	Subtotal	21,468	22,050	22,050	22,050	22,050	22,050	22,050

City of Philadelphia				SUPPORTING REVENUE SCHEDULES				
Five Year Financial Plan FY2027-2031				FISCAL YEARS 2025 TO 2031				
(Amounts in Thousands)								
FUND								
General								
REVENUE								
Locally Generated Non - Tax								
No.	Agency and Revenue Source	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(9)
116	Other Adjustments	1,248	0	0	0	0	0	0
117	Total Locally Generated Non-Tax	466,483	460,334	434,983	395,647	399,169	410,820	414,158

City of Philadelphia				SUPPORTING REVENUE SCHEDULES				
Five Year Financial Plan FY2027-2031				FISCAL YEARS 2025 TO 2031				
				(Amounts in Thousands)				
FUND								
General								
REVENUE								
Revenue from Other Governments								
No.	Agency and Revenue Source	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(9)
	<u>Managing Director</u>							
	Federal:							
1	Emergency Management	340	785	115	24,215	115	115	115
	State:							
2	2026 Special Events	0	0	10,000	0	0	0	0
3	Subtotal	340	785	10,115	24,215	115	115	115
	<u>Police</u>							
	State:							
4	Police Training - Reimbursement	3,063	266	275	275	275	275	275
	<u>Streets**</u>							
	Federal:							
5	Highways	547	0	0	0	0	0	0
	State:							
6	PennDot Bridge Design	281	0	0	0	0	0	0
7	Subtotal	828	0	0	0	0	0	0
	<u>Public Health</u>							
	Federal:							
8	Medicare - Outpatient / HC's	1,846	1,791	1,791	1,791	1,791	1,791	1,791
9	Medicare - PNH	62	30	0	0	0	0	0
10	Medical Assistance - Outpatient / HC's	30,072	28,111	28,111	30,922	30,922	30,922	30,922
11	Summer Food Inspection	0	40	40	40	40	40	40
	State:							
12	County Health	14,703	8,395	8,395	8,395	8,395	8,395	8,395
13	Medical Assistance - Outpatient / HC's	14,265	22,647	22,647	24,912	24,912	24,912	24,912
14	Subtotal	60,948	61,014	60,984	66,060	66,060	66,060	66,060
	<u>Public Property</u>							
	Other Governments:							
15	PGW Rental	18,000	18,000	18,000	18,000	18,000	18,000	18,000
	<u>Philadelphia Prisons</u>							
	Federal:							
16	SSA Prisoner Incentive Payments	102	150	150	150	150	150	150
**Note: Some Streets revenue reassigned to the Transportation Fund in FY24 and beyond.								

City of Philadelphia				SUPPORTING REVENUE SCHEDULES				
Five Year Financial Plan FY2027-2031				FISCAL YEARS 2025 TO 2031				
(Amounts in Thousands)								
FUND								
General								
REVENUE								
Revenue from Other Governments								
No.	Agency and Revenue Source	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(9)
	<u>Director of Finance</u>							
	Federal:							
17	Medicare Part D-Retirees	0	50	50	50	50	50	50
	State:							
18	Pension Aid - State Act 205	103,147	110,760	110,760	110,760	110,760	110,760	110,760
19	Juror Fee Reimbursement	206	100	100	100	100	100	100
20	State Police Fines (Phila. County)	417	250	250	250	250	250	250
21	Wage Tax Relief Funding	130,632	150,313	150,313	150,313	150,313	150,313	150,313
22	Gaming - Local Share Assessment	13,595	14,000	14,000	14,000	14,000	14,000	14,000
	Other Governments:							
23	PATCO Community Impact Fund	0	75	75	75	75	75	75
24	PAID - Parametric Garage	765	250	250	250	250	250	250
25	Subtotal	248,762	275,798	275,798	275,798	275,798	275,798	275,798
	<u>Revenue</u>							
	Federal:							
26	Reimb. - PILOT	0	3	3	3	3	3	3
27	Tinicum Wildlife Preserve	4	4	4	4	4	4	4
	Other Governments:							
28	PPA - Parking/Violations/Fines (on St.)	40,447	52,387	45,905	46,915	47,947	49,002	50,080
29	Burlington County Bridge Comm.	14	7	7	7	7	7	7
30	Subtotal	40,465	52,401	45,919	46,929	47,961	49,016	50,094
	<u>City Treasurer</u>							
	State:							
31	Retail Liquor License	1,093	1,065	1,100	1,100	1,100	1,100	1,100
32	Public Utility Tax Refund	4,663	4,625	4,625	4,625	4,625	4,625	4,625
33	Subtotal	5,756	5,690	5,725	5,725	5,725	5,725	5,725
	<u>Commission on Human Relations</u>							
	Federal:							
34	Deferred EEOC Cases	81	90	90	90	90	90	90
	<u>District Attorney</u>							
	State:							
35	Reimbursement - DA Salary	137	137	137	137	137	137	137
	<u>Sheriff</u>							
	State:							
36	Reimbursement - Education	585	600	600	600	600	600	600

City of Philadelphia				SUPPORTING REVENUE SCHEDULES				
Five Year Financial Plan FY2027-2031				FISCAL YEARS 2025 TO 2031				
(Amounts in Thousands)								
FUND								
General								
REVENUE								
Revenue from Other Governments								
No.	Agency and Revenue Source	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(9)
37	City Commissioners							
	State:							
	Reimbursement - Special Election	952	0	0	0	0	0	0
38	1st Judicial District							
	Federal:							
	Title IV-E	0	25	25	25	25	25	25
39	State:							
	Intensive Probation - Adult	1,304	4,019	4,019	4,019	4,019	4,019	4,019
40	Intensive Probation - Juvenile	1,232	1,232	1,232	1,232	1,232	1,232	1,232
41	Reimbursement - Court Costs	6,855	6,492	10,075	10,075	10,075	10,075	10,075
42	Reimbursement - Attorney Fees	224	82	82	82	82	82	82
43	Subtotal	9,615	11,850	15,433	15,433	15,433	15,433	15,433
Pennsylvania Intergovernmental Cooperation Authority								
44	PICA Wage, Earnings and Net Profits Tax	762,538	764,376	798,663	830,460	862,063	894,458	926,222
45	PICA Operating Expenses	(1,398)	(1,688)	(1,743)	(1,743)	(1,743)	(1,743)	(1,743)
46	PICA City Account	761,140	762,688	796,920	828,717	860,320	892,715	924,479
Totals								
47	Federal	33,054	31,079	30,379	57,290	33,190	33,190	33,190
48	State	297,354	324,983	338,610	330,875	330,875	330,875	330,875
49	Other Governments	59,226	70,719	64,237	65,247	66,279	67,334	68,412
50	PICA City Account	761,140	762,688	796,920	828,717	860,320	892,715	924,479
51	Other Authorized Adjustments	(297)	0	2,000	2,000	2,000	2,000	2,000
52	Total, Revenue From Other Govts.	1,150,477	1,189,469	1,232,146	1,284,129	1,292,664	1,326,114	1,358,956

City of Philadelphia				SUPPORTING REVENUE SCHEDULES				
Five Year Financial Plan FY2027-2031				FISCAL YEARS 2025 TO 2031				
(Amounts in Thousands)								
FUND								
General								
REVENUE								
Revenue from Other Funds								
No.	Agency and Revenue Source	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
(1)	(2)	(4)	(5)	(6)	(7)	(8)	(9)	(9)
1	<u>Water Fund</u>							
	Services performed & costs borne by General Fund	8,166	8,664	9,189	9,770	10,038	10,345	10,663
	Excess interest on Sinking Fund reserve	3,727	1,500	1,500	1,500	1,500	1,500	1,500
3	Sub-total	11,893	10,164	10,689	11,270	11,538	11,845	12,163
4	<u>Aviation Fund</u>							
	Services performed & costs borne by General Fund	4,308	4,300	4,400	4,500	4,600	4,700	4,800
5	<u>Grants Revenue Fund</u>							
	American Rescue Plan	419,473	0	0	0	0	0	0
	American Rescue Plan Interest Earnings	0	0	0	0	93,822	0	0
7	Services performed & costs borne by General Fund	6,919	750	750	750	750	750	750
8	911 Surcharge	40,220	59,572	45,362	44,558	44,558	44,558	44,558
9	Sub-total	466,612	60,322	46,112	45,308	139,130	45,308	45,308
10	<u>Other Funds</u>							
	Services performed & costs borne by General Fund	5,140	6,116	5,000	5,150	5,150	5,150	5,150
11	Total Revenue from Other Funds	487,953	80,902	66,201	66,228	160,418	67,003	67,421

**City of Philadelphia
General Fund
FY 2027- 2031 Five Year Financial Plan
Summary by Class**

<u>Expenditure Class</u>	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
Class 100 - Wages	2,223,349,808	2,346,195,437	2,405,989,288	2,474,493,961	2,503,632,860	2,509,673,827	2,515,125,827	2,515,125,827
Class 100 - Benefits	1,625,686,168	1,745,587,635	1,722,866,127	1,839,212,927	1,861,662,983	1,981,640,540	1,861,148,009	1,918,436,157
Class 200 - Contracts / Leases	1,451,833,770	1,608,223,005	1,578,720,737	1,645,979,431	1,538,141,331	1,527,298,785	1,583,775,708	1,597,122,266
Class 300/400 - Supplies, Equipment	165,462,702	177,402,687	171,150,708	175,357,728	148,980,555	150,633,998	150,575,634	154,502,834
Class 500 - Indemnities / Contributions	474,999,037	476,982,823	494,332,823	480,844,220	469,844,220	469,344,220	469,344,220	469,344,220
Class 700 - Debt Service	195,090,263	231,495,486	199,495,486	232,195,016	266,276,670	258,096,064	283,183,501	282,942,775
Class 800 - Payments to Other Funds	181,456,688	155,094,827	210,094,827	149,419,624	163,274,508	113,545,266	115,105,882	117,765,655
Class 900 - Advances / Misc. Payments	0	101,577,100	15,508,100	136,462,093	65,946,093	111,579,093	158,125,093	208,577,093
Total	6,317,878,436	6,842,559,000	6,798,158,096	7,133,965,000	7,017,759,220	7,121,811,793	7,136,383,874	7,263,816,827

City of Philadelphia
FY 2027 - 2031 Five Year Financial Plan
General Fund
Summary by Department

Department	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
Art Museum	2,642,000	2,342,000	2,342,000	2,142,000	2,142,000	2,142,000	2,142,000	2,142,000
Auditing	11,708,201	11,756,134	12,126,137	12,367,932	12,571,876	12,573,421	12,573,421	12,573,421
Board of Ethics	1,284,120	1,427,043	1,445,853	1,550,068	1,553,265	1,553,265	1,553,265	1,553,265
Board of Revision of Taxes	1,246,396	1,252,626	1,291,211	1,304,763	1,328,285	1,328,906	1,328,906	1,328,906
Citizens Police Oversight Commission ⁽¹⁾	0	3,106,032	3,131,368	3,201,865	3,204,423	3,204,423	3,204,423	3,204,423
City Commissioners	37,103,122	29,114,078	32,128,118	29,819,782	30,114,247	34,145,332	30,145,332	30,145,332
City Council	23,000,802	26,459,353	26,682,154	27,266,091	26,766,091	26,766,091	26,766,091	26,766,091
City Representative *	0	3,242,182	3,310,726	3,437,314	2,937,314	2,937,314	2,937,314	2,937,314
City Treasurer	3,521,335	5,361,799	5,416,258	5,413,005	5,443,390	5,443,972	5,443,972	5,443,972
Civil Service Commission	192,834	219,019	224,330	226,856	231,883	232,074	232,074	232,074
Civil Service Comm - Provision for Future Labor Obligations	0	101,577,000	15,508,000	45,461,893	65,945,893	111,578,893	158,124,893	208,576,893
Commerce	17,254,685	16,513,421	16,561,533	16,799,609	16,741,405	16,741,630	16,741,630	16,741,630
Commerce - Convention Center Subsidy	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Commerce - Economic Stimulus	35,004,294	101,365,294	101,365,294	79,972,309	56,472,309	58,472,309	58,472,309	58,472,309
District Attorney	57,699,665	59,312,464	60,423,125	62,425,545	62,579,294	62,587,179	62,587,179	62,587,179
Finance	47,931,748	81,829,341	147,791,059	42,834,270	39,442,505	39,236,145	36,553,373	33,917,603
Finance-Reg #32	13,509,960	12,200,000	9,200,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Finance-Budget Stabilization	58,291,000	58,860,000	58,860,000	52,484,000	54,653,000	0	0	0
Finance - Federal Reserve	0	0	0	91,000,000	0	0	0	0
Finance - Community College Subsidy	56,003,181	54,003,181	54,003,181	55,853,181	55,853,181	55,853,181	55,853,181	55,853,181
Finance - Employee Benefits	1,625,686,168	1,745,587,635	1,722,866,127	1,839,212,927	1,861,662,983	1,981,640,540	1,861,148,009	1,918,436,157
Finance - Hero Awards	0	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Finance - Payment to Housing Trust Fund	31,390,926	34,044,031	34,044,031	34,668,215	34,743,465	35,317,619	35,370,660	36,161,615
Finance - Indemnities	0	61,246,000	61,246,000	61,278,421	61,278,421	61,278,421	61,278,421	61,278,421
Finance - Refunds	33,220	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Finance - School District Contribution	284,052,590	284,052,590	284,052,590	332,052,590	332,052,590	332,052,590	332,052,590	332,052,590
Finance - Witness Fees	188,549	260,094	260,094	260,094	260,094	260,094	260,094	260,094
Fire	438,526,926	444,221,835	437,252,038	463,800,371	449,054,072	450,402,015	451,671,015	453,047,015
First Judicial District	136,584,093	132,912,092	136,943,857	140,127,472	141,915,453	141,923,929	141,923,929	141,923,929
Fleet Services	59,844,760	61,499,959	62,581,607	60,829,184	63,305,362	63,299,136	63,226,336	63,153,536
Fleet Services - Vehicle Lease/Purchases	25,343,082	16,359,245	16,359,245	15,359,245	16,859,245	16,859,245	18,859,245	22,859,245
Free Library	67,516,846	74,664,588	77,593,762	78,306,704	80,045,690	80,152,066	80,152,066	80,152,066
Human Relations Commission	2,751,801	2,920,858	3,034,660	3,218,273	3,312,314	3,313,155	3,313,155	3,313,155
Human Services	210,781,967	229,471,901	230,090,841	235,110,247	236,219,952	236,234,809	236,234,809	236,234,809
Labor	3,855,986	5,747,325	5,689,958	5,396,345	5,540,500	5,466,334	5,466,334	5,466,334
Law	35,346,710	36,680,253	37,012,007	38,530,082	37,955,025	37,957,174	37,957,174	37,957,174
Licenses & Inspections	43,398,372	45,991,326	47,366,669	50,582,400	49,659,560	49,707,483	49,707,483	49,707,483
L&I: Board of Building Standards	91,834	90,074	93,490	124,904	128,571	128,571	128,571	128,571
L&I: Board of L&I Review	191,927	187,369	193,853	209,770	213,550	213,779	213,779	213,779
Managing Director	236,433,848	106,699,001	111,730,450	114,549,794	82,776,902	82,146,299	82,253,489	82,253,489
Managing Director - Defender's Association	66,497,780	69,047,780	69,247,780	69,047,780	71,047,780	71,047,780	71,047,780	71,047,780
Managing Director - Citizens Police Oversight Commission ⁽¹⁾	2,443,933	0	0	0	0	0	0	0

City of Philadelphia
FY 2027 - 2031 Five Year Financial Plan
General Fund
Summary by Department

Department	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
Managing Director - Clean and Green ⁽²⁾	2,076,782	0	0	0	0	0	0	0
Managing Director - Public Safety ⁽³⁾	24,757,147	0	0	0	0	0	0	0
Mayor	11,242,630	13,816,574	13,921,363	13,965,433	12,905,273	12,918,496	12,918,496	12,918,496
Mayor - Neighborhood Community Action Centers *	0	3,309,604	3,331,569	4,539,168	4,661,918	4,661,918	4,661,918	4,661,918
Mayor - Office of Chief Administrative Officer	16,559,193	11,934,400	12,054,614	13,872,909	13,895,797	13,898,184	13,898,184	13,898,184
Mayor - Office of Education	670,141	9,210,440	9,221,131	10,014,820	9,914,820	9,914,820	9,914,820	9,914,820
Office of Arts and Culture and the Creative Economy	10,825,066	9,730,601	9,742,152	6,594,147	6,469,147	6,469,147	6,469,147	6,469,147
Mayor's Office of Community Empowerment and Opportunity	4,889,922	5,123,802	5,166,915	7,443,465	7,399,715	7,399,715	7,399,715	7,399,715
Mural Arts Program	4,120,897	5,107,386	5,116,988	3,735,498	3,735,498	2,945,498	2,945,498	2,945,498
Office of Behavioral Health and Intellectual disAbilities	29,020,548	31,534,108	31,693,324	32,532,409	31,406,420	31,406,617	31,406,617	31,406,617
Office of Homeless Services	85,283,387	84,188,038	84,879,392	85,406,938	85,801,452	85,811,558	85,811,558	85,811,558
Office of Human Resources	10,479,230	18,359,074	18,601,319	23,017,133	19,096,889	17,416,901	18,288,936	19,264,554
Office of Innovation and Technology	112,485,365	118,442,282	119,112,319	132,201,433	118,533,923	119,520,786	119,962,627	120,098,406
Office of Innovation and Technology - 911	22,978,249	41,624,234	41,624,234	27,414,227	26,610,452	26,610,452	26,610,452	26,610,452
Office of Inspector General	1,998,932	3,017,417	3,046,862	3,028,387	3,028,387	3,028,387	3,028,387	3,028,387
Office of Property Assessment	16,760,427	19,967,369	20,625,579	21,969,039	21,170,013	21,176,699	21,176,699	21,176,699
Office of Public Safety ⁽³⁾	0	67,173,246	67,292,991	64,943,169	39,945,247	39,945,247	39,945,247	39,945,247
Office of Public Safety - Office of Prison Oversight *	0	1,398,107	1,398,107	1,459,597	1,436,690	1,436,735	1,436,735	1,436,735
Office of Sustainability	2,618,865	3,255,317	3,285,242	3,163,518	3,076,018	3,076,018	3,076,018	3,076,018
Parks and Recreation	91,809,628	87,315,660	89,936,792	89,425,164	89,959,934	89,755,691	89,830,691	89,830,691
Planning & Development	15,113,828	27,404,817	27,636,968	30,511,053	27,678,599	27,680,222	27,680,222	27,680,222
Police	869,473,720	873,494,820	911,836,471	934,541,238	946,756,520	946,886,138	946,886,138	946,886,138
Prisons	300,557,326	310,245,944	310,988,182	324,260,411	319,169,863	319,179,901	319,179,901	319,179,901
Procurement	6,873,352	6,904,589	8,672,890	7,949,095	7,634,108	7,635,124	7,635,124	7,635,124
Public Health	157,144,671	162,389,004	165,314,242	158,590,071	160,854,661	166,399,308	171,851,308	171,851,308
Public Property	94,307,340	102,234,178	104,719,119	107,476,389	107,903,445	110,371,982	113,700,192	117,285,138
Public Property - SEPTA Subsidy	133,291,440	134,989,000	134,989,000	134,989,000	134,989,000	155,000,000	161,000,000	166,500,000
Public Property - Space Rentals	39,570,856	57,736,320	51,418,637	62,130,838	64,945,088	66,979,969	69,325,399	71,410,453
Public Property - Utilities	27,148,234	33,578,003	33,578,003	37,251,085	33,502,217	34,542,249	35,746,716	37,001,430
Records	4,509,871	4,746,573	4,945,111	4,894,634	5,025,357	5,033,919	5,033,919	5,033,919
Register of Wills	5,884,254	6,218,094	6,264,126	6,133,147	6,133,147	6,133,147	6,133,147	6,133,147
Revenue	31,927,974	30,813,539	31,876,761	33,124,240	32,595,104	32,630,857	32,630,857	32,630,857
Sanitation-Disposal	60,566,484	63,238,164	63,238,164	65,275,823	69,131,793	71,201,032	74,554,099	77,947,054
Sanitation ⁽²⁾	122,088,861	116,776,090	122,827,528	124,846,422	128,721,009	129,115,500	129,059,640	129,059,640
Sheriff	35,731,611	35,484,813	35,630,125	35,775,922	35,834,082	35,839,340	35,839,340	35,839,340
Sinking Fund Commission (Debt Service)	312,757,544	404,772,470	339,302,470	421,863,877	448,425,744	402,193,062	471,021,825	470,327,179
Total	6,317,878,436	6,842,559,000	6,798,158,096	7,133,965,000	7,017,759,220	7,121,811,793	7,136,383,874	7,263,816,827

* New department established in FY26.

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

⁽²⁾ Managing Director - Clean and Green transferred to Sanitation in FY26.

⁽³⁾ Managing Director - Public Safety transferred to Office of Public Safety in FY26.

City of Philadelphia
General Fund
FY 2027 - 2031 Five Year Financial Plan
Estimated Fringe Benefit Allocation

<u>Expenditure Category</u>	<u>FY 2025 Actual</u>	<u>FY 2026 Budget</u>	<u>FY 2026 Estimate</u>	<u>FY 2027 Budget</u>	<u>FY 2028 Estimate</u>	<u>FY 2029 Estimate</u>	<u>FY 2030 Estimate</u>	<u>FY 2031 Estimate</u>
Unemployment Comp.	2,301,184	4,600,000	4,600,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Employee Disability	111,356,377	124,487,514	124,487,514	128,817,357	142,523,524	157,688,027	174,466,033	193,029,219
Pension	757,674,715	715,399,877	714,975,670	735,758,550	739,864,161	739,716,699	735,978,402	721,085,459
Pension Obligation Bonds	121,856,062	121,032,456	121,032,456	120,780,444	120,779,096	184,559,822	1,569,432	1,569,432
FICA	104,012,373	109,206,189	109,206,189	114,733,590	116,992,921	119,345,636	121,713,105	124,010,185
Health / Medical	516,660,614	653,211,599	630,890,166	715,947,986	718,328,281	757,155,356	804,246,037	855,566,862
Group Life	5,589,532	9,000,000	9,000,000	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000
Group Legal	4,813,782	6,500,000	6,524,132	6,525,000	6,525,000	6,525,000	6,525,000	6,525,000
Tool Allowance	156,425	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Flex Cash Payments	1,265,104	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Total	1,625,686,168	1,745,587,635	1,722,866,127	1,839,212,927	1,861,662,983	1,981,640,540	1,861,148,009	1,918,436,157

CASH FLOW PROJECTIONS
GENERAL FUND - FY2027

OFFICE OF THE DIRECTOR OF FINANCE

Projection	Amounts in Millions												Total	Accrued /		Estimated Revenues
	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30		Credits	Not Accrued	
REVENUES																
Real Estate Tax	12.4	13.6	9.7	12.3	6.9	36.6	56.1	80.8	609.3	146.8	18.3	9.0	1,011.9			1011.9
Total Wage, Earnings, Net Profits	184.4	183.7	161.8	183.0	179.1	163.3	207.6	173.9	181.7	212.7	173.9	173.7	2,178.9			2178.9
Realty Transfer Tax	40.0	30.7	34.1	31.9	29.5	31.4	31.3	23.6	26.0	30.3	33.3	35.1	377.3			377.3
Sales Tax	36.2	40.3	18.7	18.2	19.9	18.9	17.0	21.3	30.9	36.2	42.5	40.0	340.0	2.1		342.0
Business Income & Receipts Tax	25.5	20.0	29.6	35.1	4.6	33.8	17.3	14.4	59.0	425.3	114.7	27.2	806.4			806.4
Beverage Tax	7.2	6.3	6.1	7.0	5.4	5.4	6.4	5.1	5.1	5.9	6.0	6.6	72.5			72.5
Other Taxes	3.8	4.1	5.5	4.4	4.5	3.8	4.2	5.0	4.2	5.9	4.4	5.6	55.3			55.3
Locally Generated Non-tax	29.5	28.7	34.3	29.0	39.7	30.2	29.0	32.2	62.7	35.9	43.0	40.7	435.0			435.0
Total Other Governments, Excluding PICA Tax	15.5	0.0	154.9	64.0	18.9	2.9	10.1	89.5	15.9	16.5	24.2	22.8	435.2			435.2
Total PICA Other Governments	82.7	48.5	55.3	48.4	86.0	56.0	54.7	49.7	81.0	82.3	68.0	84.2	796.9			796.9
Interfund Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25.9	25.9		40.4	66.2
Total Current Revenue	437.2	376.0	509.9	433.3	394.5	382.3	433.6	495.6	1,075.8	997.9	528.4	470.6	6,535.2	2.1	40.4	6577.6
Collection of prior year(s) revenue	0.0	17.3	0.0	35.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	52.3			
Other fund balance adjustments																
TOTAL CASH RECEIPTS	437.2	393.3	509.9	468.4	394.5	382.3	433.6	495.6	1,075.8	997.9	528.4	470.6	6,587.5			
EXPENSES AND OBLIGATIONS																
Payroll	186.4	198.4	198.4	252.2	192.4	192.4	204.4	168.5	174.5	252.2	198.4	186.4	2,404.7	65.3	4.4	2474.5
Employee Benefits	74.9	79.8	79.8	101.5	77.3	77.3	82.2	67.7	70.1	101.5	79.8	74.9	966.8	16.1	0.5	983.4
Pension	0.6	(5.2)	9.2	103.8	(4.9)	(2.8)	(6.5)	(6.2)	682.5	(5.8)	(7.8)	(12.4)	744.8	111.0		855.8
Purchase of Services	46.2	80.6	134.4	138.2	165.3	121.6	91.4	99.3	153.6	134.1	125.6	95.2	1,385.4	43.7	216.8	1646.0
Materials, Equipment	8.0	8.2	11.5	14.2	13.3	11.1	11.6	11.2	17.9	10.1	13.8	15.1	145.9	3.0	26.4	175.4
Contributions, Indemnities	23.5	8.3	99.8	97.4	19.0	8.2	9.0	17.4	87.7	7.6	3.9	99.1	480.8			480.8
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	2.7	2.7			2.7
Debt Service-Long Term	0.8	143.6	0.4	0.4	5.9	0.4	0.8	46.4	0.4	13.6	16.5	0.4	229.5			229.5
Interfund Charges	1.3	34.7	52.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8.5	96.9	52.5		149.4
Advances & Misc. Pmts. / Labor Obligations	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	11.4	136.5			136.5
Current Year Appropriation	353.1	559.7	597.3	719.2	479.7	419.5	404.2	415.7	1,198.0	524.8	441.5	481.4	6,594.1	291.7	248.1	7134.0
Prior Yr. Expenditures against Encumbrances	55.2	38.8	33.1	30.0	15.7	48.3	7.1	10.2	13.1	3.5	3.9	3.7	262.5			
Prior Yr. Salaries & Vouchers Payable	183.3	30.1	0.0	126.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	339.8			
TOTAL DISBURSEMENTS	591.6	628.5	630.4	875.5	495.5	467.9	411.3	425.9	1,211.1	528.3	445.4	485.0	7,196.4			
Excess (Def) of Receipts over Disbursements	(154.4)	(235.3)	(120.5)	(407.2)	(101.0)	(85.6)	22.3	69.8	(135.3)	469.6	82.9	(14.4)				
Opening Balance	1,650.4	1,496.0	1,260.8	1,140.3	733.1	632.1	546.5	568.9	638.6	503.4	972.9	1,055.9				
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	1,496.0	1,260.8	1,140.3	733.1	632.1	546.5	568.9	638.6	503.4	972.9	1,055.9	1,041.5				

CASH FLOW PROJECTIONS
CONSOLIDATED CASH - ALL FUNDS - FY2027

OFFICE OF THE DIRECTOR OF FINANCE

Projection	Amounts in Millions											
	July 31	Aug 31	Sept 30	Oct 31	Nov 30	Dec 31	Jan 31	Feb 28	March 31	April 30	May 31	June 30
General	1,496.0	1,260.8	1,140.3	733.1	632.1	546.5	568.9	638.6	503.4	972.9	1,055.9	1,041.5
Grants Revenue	(57.4)	(23.6)	(40.9)	(68.1)	(86.4)	(86.2)	(70.1)	82.4	65.1	190.9	158.3	55.1
Community Development	(4.4)	(6.9)	(7.7)	(6.5)	(9.1)	(16.2)	(13.4)	(13.0)	(13.8)	(10.1)	(7.4)	1.3
Vehicle Rental Tax	10.3	11.0	3.6	4.1	4.7	5.2	5.6	6.0	6.6	6.9	7.4	8.0
Hospital Assessment Fund	22.0	21.2	43.0	21.5	23.2	52.7	20.9	25.7	44.5	21.0	37.7	33.8
Housing Trust Fund	89.9	122.4	120.3	118.2	116.1	114.0	111.9	109.8	107.7	105.6	103.5	101.4
Transportation Fund	44.5	43.2	41.9	40.6	39.3	38.0	36.7	35.4	36.7	38.0	39.3	40.6
Budget Stabilization Fund	242.8	242.8	295.2	295.2	295.2	295.2	295.2	295.2	295.2	295.2	295.2	300.2
Other Funds	14.5	14.4	14.2	14.1	13.9	13.8	13.6	13.5	13.3	13.2	13.0	12.9
TOTAL OPERATING FUNDS	1,858.2	1,685.2	1,610.0	1,152.2	1,029.2	963.1	969.4	1,193.7	1,058.8	1,633.7	1,703.0	1,594.9
Capital Improvement	130.2	115.2	100.2	545.2	530.2	515.2	500.2	485.2	470.2	455.2	440.2	433.7
Industrial & Commercial Dev.	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9	11.9
TOTAL CAPITAL FUNDS	142.1	127.1	112.1	557.1	542.1	527.1	512.1	497.1	482.1	467.1	452.1	445.6
TOTAL FUND EQUITY	2,000.3	1,812.3	1,722.1	1,709.3	1,571.2	1,490.2	1,481.5	1,690.8	1,540.9	2,100.7	2,155.1	2,040.5

City of Philadelphia
Fiscal Year 2027 Operating Budget
FY 2027-2031 Five Year Plan
General Fund Full-Time Positions

Department	Filled Positions 6/30/25	FY 2026 Adopted Budget	November 2025 Increment	FY 2027 Adopted Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
Auditing	123	151	127	128	128	128	128	128
Board of Ethics	13	14	13	15	15	15	15	15
Board of Revision of Taxes	16	17	17	17	17	17	17	17
Citizens Police Oversight Commission ⁽¹⁾	0	30	19	30	30	30	30	30
City Commissioners	172	190	179	190	190	190	190	190
City Council	212	240	226	240	240	240	240	240
City Representative	0	20	15	22	22	22	22	22
City Treasurer	22	23	21	23	23	23	23	23
Civil Service Commission	2	2	2	2	2	2	2	2
Commerce	66	96	72	98	98	98	98	98
<i>District Attorney Civilian</i>	544	607	569	606	606	606	606	606
<i>District Attorney Uniform</i>	35	36	39	40	40	40	40	40
District Attorney - Total	579	643	608	646	646	646	646	646
Finance	126	142	129	147	147	147	147	147
<i>Fire Civilian</i>	140	177	138	177	177	177	177	177
<i>Fire Uniform</i>	2,711	3,215	2,774	3,215	3,215	3,215	3,215	3,215
Fire - Total	2,851	3,392	2,912	3,392	3,392	3,392	3,392	3,392
First Judicial District	1,724	1,745	1,763	1,763	1,763	1,763	1,763	1,763
Fleet Services	273	319	288	319	319	319	319	319
Free Library	858	1,009	887	1,009	1,009	1,009	1,009	1,009
Human Relations Commission	32	35	32	36	36	36	36	36
Human Services	421	521	428	510	510	510	510	510
Labor	35	56	38	56	56	56	56	56
Law	228	257	238	260	260	260	260	260
Licenses & Inspections	370	442	377	455	455	455	455	455
L&I-Board of Building Standards	1	1	1	1	1	1	1	1
L&I-Board of L & I Review	2	2	2	2	2	2	2	2
Managing Director	477	490	432	491	491	491	491	491
MDO - Citizens Police Oversight Commission ⁽¹⁾	18	0	0	0	0	0	0	0
MDO - Clean and Green ⁽²⁾	7	0	0	0	0	0	0	0
MDO - Public Safety ⁽³⁾	74	0	0	0	0	0	0	0
Mayor	81	106	81	96	96	96	96	96
Mayor - Office of the Chief Administrative Officer	81	106	81	135	135	135	135	135
Office of Arts and Culture	8	10	7	10	10	10	10	10
Office of Education	7	53	39	56	56	56	56	56
Mayor's Office of Community Empowerment and Opportunity	42	21	19	28	28	28	28	28
Mural Arts Program	9	10	8	10	10	10	10	10
Neighborhood Community Action Centers	0	38	28	46	46	46	46	46
Office of Behavioral Health and Intellectual disAbility	47	54	48	52	52	52	52	52
Office of Human Resources	96	106	95	108	108	108	108	108
Office of Innovation & Technology	376	439	388	474	474	474	474	474
Office of Inspector General	21	26	22	26	26	26	26	26
Office of Property Assessment	184	226	183	226	226	226	226	226
Office of Public Safety ⁽³⁾	0	147	114	142	142	142	142	142
Office of Public Safety - Office of Prison Oversight	0	9	0	9	9	9	9	9
Office of Homeless Services	156	154	154	160	160	160	160	160
Office of Sustainability	22	25	22	26	26	26	26	26
Parks & Recreation	713	926	750	934	934	934	934	934
Planning & Development	77	118	75	118	118	118	118	118
<i>Police Civilian</i>	886	1,245	867	1,250	1,250	1,250	1,250	1,250
<i>Police Uniform</i>	5,232	6,380	5,101	6,380	6,380	6,380	6,380	6,380
Police - Total	6,118	7,625	5,968	7,630	7,630	7,630	7,630	7,630
Prisons	1,549	2,186	1,710	2,321	2,321	2,321	2,321	2,321
Procurement	37	52	38	56	56	56	56	56
Public Health	774	873	760	873	873	873	873	873
Public Property	111	140	116	140	140	140	140	140
Records	56	60	57	60	60	60	60	60
Register of Wills	76	85	79	85	85	85	85	85
Revenue	340	401	341	401	401	401	401	401
Sanitation ⁽²⁾	1,652	1,893	1,826	1,893	1,893	1,893	1,893	1,893
Sheriff	338	459	348	459	459	459	459	459
TOTAL GENERAL FUND	21,673	26,185	22,183	26,426	26,426	26,426	26,426	26,426

Note: The Adopted Budget position counts represent the maximum level of positions during the year. Attrition lowers the position count throughout the year.

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

⁽²⁾ Managing Director - Clean and Green transferred to Sanitation in FY26.

⁽³⁾ Managing Director - Public Safety transferred to Office of Public Safety in FY26.

CITY OF PHILADELPHIA

**FY2027 - FY2031 FIVE YEAR
FINANCIAL PLAN**

INCLUDING THE FY2027 BUDGET AS ADOPTED BY THE COUNCIL - JUNE 2026

HOUSING TRUST FUND

City of Philadelphia as Adopted Five Year Financial Plan FY2027-2031				SUMMARY OF OPERATIONS FISCAL YEARS 2025 TO 2031 (Amounts in Thousands)				
FUND Housing Trust								
NO.	ITEM	FY 2025 Actual	FY 2026 Estimate	FY 2027 Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	OPERATIONS OF FISCAL YEAR							
	<u>REVENUES</u>							
1	Taxes	0	0	0	0	0	0	0
2	Locally Generated Non-Tax Revenues	17,320	15,790	16,150	16,150	16,150	16,150	16,150
3	Revenue from Other Governments	0	0	0	0	0	0	0
4	Other Govts. - PICA City Account (1)	0	0	0	0	0	0	0
5	Sub-Total Other Governments	0	0	0	0	0	0	0
6	Revenue from Other Funds of City	31,391	34,044	35,494	34,743	35,318	35,371	36,162
7	Total - Revenue	48,711	49,834	51,644	50,893	51,468	51,521	52,312
8	Other	0	0	0	0	0	0	0
9	Total Revenue and Other Sources	48,711	49,834	51,644	50,893	51,468	51,521	52,312
	<u>OBLIGATIONS/APPROPRIATIONS</u>							
10	Personal Services	2,639	2,750	4,536	4,536	4,536	4,536	4,536
11	Personal Services-Pensions	821	485	705	705	705	705	705
12	Personal Services-Pensions Sales Tax	0	0	0	0	0	0	0
13	Personal Services-Other Employee Benefits	505	769	1,462	1,463	1,462	1,463	1,462
14	Sub-Total Employee Compensation	3,965	4,004	6,703	6,704	6,703	6,704	6,703
15	Purchase of Services	53,310	65,211	67,867	45,206	41,426	48,988	45,208
16	Materials, Supplies and Equipment	0	150	150	150	150	150	150
17	Contributions, Indemnities, and Taxes	0	0	0	0	0	0	0
18	Debt Service	0	0	0	0	0	0	0
19	Payments to Other Funds	0	0	0	0	0	0	0
20	Advances & Misc. Pmts. Incl. Labor Reserve	0	0	0	0	90	180	270
21	Adv & Misc. Pmts.- Recession, Inflation Res.	0	0	0	0	0	0	0
22	Sub-Total	57,275	69,365	74,720	52,060	48,369	56,022	52,331
23	Payment to Budget Stabilization Reserve Fund	0	0	0	0	0	0	0
24	Total - Obligations	57,275	69,365	74,720	52,060	48,369	56,022	52,331
25	Oper. Surplus (Deficit) for Fiscal Year	(8,564)	(19,531)	(23,076)	(1,167)	3,099	(4,501)	(19)
25	Prior Year Adjustments:							
26	Revenue Adjustments	0	0	0	0	0	0	0
27	Other Adjustments	4,167	16,861	20,000	2,000	2,000	2,000	2,000
28	Total Prior Year Adjustments	4,167	16,861	20,000	2,000	2,000	2,000	2,000
29	Adjusted Oper. Surplus/ (Deficit)	(4,397)	(2,670)	(3,076)	833	5,099	(2,501)	1,981
	<u>OPERATIONS IN RESPECT TO PRIOR FISCAL YEARS</u>							
30	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year	13,033	8,636	5,966	2,890	3,723	8,822	6,321
31	Fund Balance Available for Appropriation June 30	8,636	5,966	2,890	3,723	8,822	6,321	8,302

City of Philadelphia				SUPPORTING REVENUE SCHEDULES				
Five Year Financial Plan FY2027-2031				FISCAL YEARS 2025 TO 2031				
				(Amounts in Thousands)				
FUND								
Housing Trust								
REVENUE								
Locally Generated Non - Tax								
No.	Agency and Revenue Source	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	<u>Records</u> Recording of Legal Instruments	11,208	12,070	12,430	12,430	12,430	12,430	12,430
2	<u>City Treasurer</u> Interest Earnings	5,147	3,060	3,060	3,060	3,060	3,060	3,060
3	<u>Planning and Development</u> Zoning Permits	965	660	660	660	660	660	660
4	Total Locally Generated Non-Tax	17,320	15,790	16,150	16,150	16,150	16,150	16,150

City of Philadelphia					SUPPORTING REVENUE SCHEDULES			
Five Year Financial Plan FY2027-2031					FISCAL YEARS 2025 TO 2031			
(Amounts in Thousands)								
FUND								
Housing Trust								
REVENUE								
Revenue from Other Funds								
No.	Agency and Revenue Source	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	General Fund Contribution to the Housing Trust Fund	31,391	34,044	35,494	34,743	35,318	35,371	36,162
2	Total Revenue from Other Funds	31,391	34,044	35,494	34,743	35,318	35,371	36,162

**City of Philadelphia
Housing Trust Fund
FY 2027 - 2031 Five Year Financial Plan
Summary by Class**

<u>Expenditure Class</u>	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
Class 100 - Wages	2,638,471	4,535,197	2,750,000	4,536,177	4,536,177	4,536,177	4,536,177	4,536,177
Class 100 - Benefits	1,326,455	2,166,117	1,254,240	2,166,117	2,166,117	2,166,117	2,166,117	2,166,117
Class 200 - Contracts / Leases	53,310,638	65,210,686	65,210,686	67,867,706	45,207,535	41,426,817	48,989,276	45,208,768
Class 300/400 - Supplies, Equipment	0	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Class 500 - Indemnities / Contributions	0	0	0	0	0	0	0	0
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	0	0	0	0	0	0	0	0
Class 900 - Advances / Misc. Payments	0	0	0	0	0	90,000	180,000	270,000
Total	57,275,564	72,062,000	69,364,926	74,720,000	52,059,829	48,369,111	56,021,570	52,331,062

City of Philadelphia
FY 2027 - 2031 Five Year Financial Plan
Housing Trust Fund
Summary by Department

Department	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
Civil Service Commission - Provisions for Future Labor Agreements	0	0	0	0	0	90,000	180,000	270,000
Sinking Fund Commission (Debt Service)	8,256,281	8,264,034	8,264,034	8,262,986	8,261,520	4,479,336	8,259,612	8,259,379
Planning and Development - Employee Benefits	1,326,455	2,166,117	1,254,240	2,166,117	2,166,117	2,166,117	2,166,117	2,166,117
Planning and Development	47,692,828	61,631,849	59,846,652	64,290,897	41,632,192	41,633,658	45,415,841	41,635,566
Total	57,275,564	72,062,000	69,364,926	74,720,000	52,059,829	48,369,111	56,021,570	52,331,062

City of Philadelphia
Housing Trust Fund
FY 2027 - 2031 Five Year Financial Plan
Estimated Fringe Benefit Allocation

<u>Expenditure Category</u>	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
Employee Disability	34,860	75,000	40,000	75,000	75,000	75,000	75,000	75,000
Pension	681,776	850,000	378,900	555,240	555,240	555,240	555,240	555,240
Pension Obligation Bonds	139,654	200,000	106,100	150,000	150,000	150,000	150,000	150,000
FICA	138,464	275,000	182,000	275,000	275,000	275,000	275,000	275,000
Health / Medical	329,104	762,117	543,740	1,106,877	1,106,877	1,106,877	1,106,877	1,106,877
Group Life	977	2,000	1,500	2,000	2,000	2,000	2,000	2,000
Group Legal	1,620	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Total	1,326,455	2,166,117	1,254,240	2,166,117	2,166,117	2,166,117	2,166,117	2,166,117

City of Philadelphia
Fiscal Year 2027 Operating Budget
FY 2027-2031 Five Year Plan
Housing Trust Fund Full-Time Positions

Department	Filled Positions 6/30/25	FY 2026 Adopted Budget	November 2025 Increment	FY 2027 Adopted Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
Planning and Development	22	34	24	34	34	34	34	34
TOTAL HOUSING TRUST FUND	22	34	24	34	34	34	34	34

Note: The Adopted Budget position counts represent the maximum level of positions during the year. Attrition lowers the position count throughout the year.

CITY OF PHILADELPHIA

**FY2027 - FY2031 FIVE YEAR
FINANCIAL PLAN**

INCLUDING THE FY2027 BUDGET AS ADOPTED BY THE COUNCIL - JUNE 2026

TRANSPORTATION FUND

City of Philadelphia As Adopted Five Year Financial Plan FY2027-2031				SUMMARY OF OPERATIONS FISCAL YEARS 2025 TO 2031 (Amounts in Thousands)				
FUND Transportation								
NO.	ITEM	FY 2025 Actual	FY 2026 Estimate	FY 2027 Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	OPERATIONS OF FISCAL YEAR							
	<u>REVENUES</u>							
1	Taxes	109,831	115,916	120,193	125,902	130,548	135,182	139,832
2	Locally Generated Non-Tax Revenues	16,654	12,340	14,050	14,260	14,480	14,710	14,940
3	Revenue from Other Governments	3,103	3,140	3,325	3,325	3,325	3,325	3,325
4	Other Govts. - PICA City Account (1)	0	0	0	0	0	0	0
5	Sub-Total Other Governments	3,103	3,140	3,325	3,325	3,325	3,325	3,325
6	Revenue from Other Funds of City	0	55,000	0	12,000	12,000	9,000	6,000
7	Total - Revenue	129,588	186,396	137,568	155,487	160,353	162,217	164,097
8	Other	0	0	0	0	0	0	0
9	Total Revenue and Other Sources	129,588	186,396	137,568	155,487	160,353	162,217	164,097
	<u>OBLIGATIONS/APPROPRIATIONS</u>							
10	Personal Services	51,068	60,246	58,491	60,153	60,295	60,318	60,318
11	Personal Services-Pensions	20,719	23,502	24,079	23,949	25,757	19,395	18,643
12	Personal Services-Pensions Sales Tax	0	0	0	0	0	0	0
13	Personal Services-Other Employee Benefits	12,378	24,348	25,820	32,004	33,591	35,360	37,242
14	Sub-Total Employee Compensation	84,165	108,096	108,390	116,106	119,643	115,073	116,203
15	Purchase of Services	13,684	65,391	16,491	16,491	16,491	16,491	16,491
16	Materials, Supplies and Equipment	10,451	12,931	11,966	10,006	10,006	10,006	10,006
17	Contributions, Indemnities, and Taxes	12,971	13,000	15,000	15,000	15,000	15,000	15,000
18	Debt Service	0	0	0	0	0	0	0
19	Payments to Other Funds	5,130	718	625	644	663	683	703
20	Advances & Misc. Pmts. Incl. Labor Reserve	0	0	0	0	1,228	2,456	3,684
21	Adv & Misc. Pmts.- Recession, Inflation Res.	0	0	0	0	0	0	0
22	Sub-Total	126,401	200,136	152,472	158,247	163,031	159,709	162,087
23	Payment to Budget Stabilization Reserve Fund	0	0	0	0	0	0	0
24	Total - Obligations	126,401	200,136	152,472	158,247	163,031	159,709	162,087
25	Oper. Surplus (Deficit) for Fiscal Year	3,187	(13,740)	(14,904)	(2,760)	(2,678)	2,508	2,010
	Prior Year Adjustments:							
26	Revenue Adjustments	0	0	0	0	0	0	0
27	Other Adjustments	627	2,500	5,272	2,500	2,500	2,500	2,500
28	Total Prior Year Adjustments	627	2,500	5,272	2,500	2,500	2,500	2,500
29	Adjusted Oper. Surplus/ (Deficit)	3,814	(11,240)	(9,632)	(260)	(178)	5,008	4,510
	<u>OPERATIONS IN RESPECT TO</u>							
	<u>PRIOR FISCAL YEARS</u>							
30	Fund Balance Available for Appropriation June 30 of Prior Fiscal Year	18,943	22,757	11,517	1,885	1,625	1,447	6,455
31	Fund Balance Available for Appropriation June 30	22,757	11,517	1,885	1,625	1,447	6,455	10,965

City of Philadelphia				SUPPORTING REVENUE SCHEDULES				
Five Year Financial Plan FY2027-2031				FISCAL YEARS 2025 TO 2031				
(Amounts in Thousands)								
FUND								
Transportation								
REVENUE								
Locally Generated Non - Tax								
No.	Agency and Revenue Source	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Streets							
1	Survey Charges	622	875	875	875	875	875	875
2	Street Permits	7,324	6,940	7,150	7,360	7,580	7,810	8,040
3	Right of Way Fees	6,985	4,500	6,000	6,000	6,000	6,000	6,000
4	Other	1,723	25	25	25	25	25	25
5	Subtotal	16,654	12,340	14,050	14,260	14,480	14,710	14,940
6	Total Locally Generated Non-Tax	16,654	12,340	14,050	14,260	14,480	14,710	14,940

City of Philadelphia				SUPPORTING REVENUE SCHEDULES				
Five Year Financial Plan FY2027-2031				FISCAL YEARS 2025 TO 2031				
(Amounts in Thousands)								
FUND								
Transportation								
REVENUE								
Revenue from Other Governments								
No.	Agency and Revenue Source	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Streets							
	Federal:							
1	Highways	301	350	350	350	350	350	350
2	Bridge Design	80	215	215	215	215	215	215
3	Delaware Vallet Reg. Planning Comm.	0	0	185	185	185	185	185
	State:							
4	Snow Removal	2,500	2,500	2,500	2,500	2,500	2,500	2,500
5	PennDOT Bridge Design	25	50	50	50	50	50	50
6	PennDOT Highways	0	25	25	25	25	25	25
7	Subtotal	2,906	3,140	3,325	3,325	3,325	3,325	3,325
8	Fund Balance Adjustment	197	0	0	0	0	0	0
9	Total Revenue From Other Govts.	3,103	3,140	3,325	3,325	3,325	3,325	3,325

City of Philadelphia				SUPPORTING REVENUE SCHEDULES				
Five Year Financial Plan FY2027-2031				FISCAL YEARS 2025 TO 2031				
(Amounts in Thousands)								
FUND								
Transportation								
REVENUE								
Revenue from Other Funds								
No.	Agency and Revenue Source	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	General Fund							
	Contribution to the Transportation Fund	0	55,000	0	12,000	12,000	9,000	6,000
2	Total Revenue from Other Funds	0	55,000	0	12,000	12,000	9,000	6,000

**City of Philadelphia
Transportation Fund
FY 2027- 2031 Five Year Financial Plan
Summary by Class**

<u>Expenditure Class</u>	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
Class 100 - Wages	51,068,478	53,820,181	60,245,838	58,490,760	60,153,336	60,295,379	60,318,353	60,318,353
Class 100 - Benefits	33,096,884	48,897,839	47,850,410	49,899,878	55,953,160	59,347,643	54,754,812	55,884,840
Class 200 - Contracts / Leases	13,683,887	13,990,739	65,390,953	16,490,739	16,490,739	16,490,739	16,490,739	16,490,739
Class 300/400 - Supplies, Equipment	10,450,753	11,639,555	12,930,568	11,965,623	10,006,023	10,006,023	10,006,023	10,006,023
Class 500 - Indemnities / Contributions	12,970,628	15,000,000	13,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Class 700 - Debt Service	0	0	0	0	0	0	0	0
Class 800 - Payments to Other Funds	5,130,089	2,101,686	718,000	625,000	643,750	663,063	682,954	703,443
Class 900 - Advances / Misc. Payments	0	380,000	0	0	0	1,228,000	2,456,000	3,684,000
Total	126,400,719	145,830,000	200,135,769	152,472,000	158,247,008	163,030,847	159,708,881	162,087,398

City of Philadelphia
FY 2027 - 2031 Five Year Financial Plan
Transportation Fund
Summary by Department

Department	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
Civil Service Commission - Provisions for Future Labor Agreements	0	380,000	0	0	0	1,228,000	2,456,000	3,684,000
Finance - Employee Benefits	33,096,884	48,897,839	47,850,410	49,899,878	55,953,160	59,347,643	54,754,812	55,884,840
Finance - Indemnities	641,000	15,000,000	13,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Streets	92,662,835	81,552,161	139,285,359	87,572,122	87,293,848	87,455,204	87,498,069	87,518,558
Total	126,400,719	145,830,000	200,135,769	152,472,000	158,247,008	163,030,847	159,708,881	162,087,398

City of Philadelphia
Transportation Fund
FY 2027 - 2031 Five Year Financial Plan
Estimated Fringe Benefit Allocation

<u>Expenditure Category</u>	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
Unemployment Comp.	0	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Employee Disability	1,078,140	2,300,000	2,300,000	2,500,000	2,751,500	3,028,301	3,332,948	3,668,243
Pension	18,800,000	19,254,150	19,560,750	20,137,050	20,007,000	19,734,150	19,344,000	18,591,750
Pension Obligation Bonds	1,919,152	3,758,961	3,941,660	3,941,660	3,941,616	6,023,095	51,218	51,218
FICA	2,234,561	5,200,000	5,200,000	5,750,000	8,961,000	9,229,830	9,386,737	9,546,312
Health / Medical	8,950,922	18,019,728	16,483,000	17,206,168	19,927,044	20,967,267	22,274,909	23,662,317
Group Life	21,811	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Group Legal	63,727	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Flex Cash Payments	28,571	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Total	33,096,884	48,897,839	47,850,410	49,899,878	55,953,160	59,347,643	54,754,812	55,884,840

City of Philadelphia
Fiscal Year 2027 Operating Budget
FY 2027-2031 Five Year Plan
Transportation Fund Full-Time Positions

Department	Filled Positions 6/30/25	FY 2026 Adopted Budget	November 2025 Increment	FY 2027 Adopted Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
Streets	673	831	687	832	832	832	832	832
TOTAL TRANSPORTATION FUND	673	831	687	832	832	832	832	832

Note: The Adopted Budget position counts represent the maximum level of positions during the year. Attrition lowers the position count throughout the year.