

**PHILADELPHIA WATER  
DEPARTMENT FINANCE DIVISION  
– BUDGET UNIT MANUAL OF  
INSTRUCTIONS**

**For use in the Preparation of the  
FISCAL 2025 OPERATING  
BUDGET**

**Introduction**

- PLEASE READ INTRUCTIONS CAREFULLY PRIOR TO PREPARING FORMS.
- UNITS MUST PREPARE FORMS BY ENTERING DATA ON **SHAREPOINT** TEMPLATES. NO ALTERATIONS TO TEMPLATES ARE PERMITTED.
- ONCE BUDGET IS COMPLETED, PLEASE UPDATE THE STATUS FILE LOCATED UNDER – *HOME/FY25 BUDGET/INSTRUCTIONS, GENERAL INFORMATION & BUDGET STATUS UPDATES*

## **I. General instructions**

A. Each program must submit a completed 2025 Operating Budget request to PWD Budget Unit **one week** before their scheduled budget meeting.

B. A completed 2025 Operating Budget request includes the following forms:

1. 28-25A – Organization Chart
2. Mission Statement
3. Major Accomplishments
4. Challenges
5. Performance Measures
6. 28-25B – Minor Class Spreadsheet
7. 28-25C - Professional Services
8. 28-25D - Other Classes
9. 28-25E - Listing of Positions
10. Centralized Classes
11. 28-25F - OIT Request

C. If you are requesting vehicles for FY2025, please coordinate with Kendra Helm in Operations Administration. Note that utility vehicles (sedans, SUVs, small trucks) will be purchased through the operating budget while specialty vehicles will be purchased through the capital budget. Operations Administration can provide you more clarification on the procedure for requesting vehicles. Please contact Kendra Helm, [Kendra.helm@phila.gov](mailto:Kendra.helm@phila.gov).

## **II. FY2025 OPERATING BUDGET CHANGES AND UPDATES**

A. The budget forms are the same as in FY24.

- a. All variances equal to, greater than \$5,000 will need an explanation in 28-25B – Minor Class Spreadsheet. This is to enable us to provide appropriate justification of variances to Central Budget. Also, all amounts must be rounded to the nearest \$1,000.
- b. Terminal Leave (Separation Pay) will continue to be budgeted under class 103 which is estimated as: Hourly Rate X Projected Hours owed the employee at termination (1/3 sick leave + vacation + comp et al). Administrative Leave days not included.
- c. For Class 101, units are provided the “listing of position” located under tab 28-25E Listing of Positions. PWD Finance will compute Class 101 amounts based on the unit’s FY25 position requests, approved salary levels and any union contract provisions. PWD Finance will also adjust all Class 101 projections to account for vacancy funding. The units are not required to complete Class 101 Budget Request for FY25 under tab 28-25B Minor Class Spreadsheet. This cell (column G, Row 10) has been locked.

Instructions for Use in Preparation of the Fiscal Year 2025

- d. The Centralized Classes spreadsheet provides allocation in certain classes to each unit. These allocations will not appear on your budget or in FAMIS but will be available for your usage in FY25. Please include your FY25 requested amount in column F.
- e. Descriptions matter! Do not use the words “one time” or “various” or “miscellaneous” in your budget request for professional services, supplies or equipment. Detailed descriptions are needed. These descriptions support PWD’s budget and future rate request.

**B. FY 2025 PWD-FINANCE BUDGET SUGGESTIONS**

FY 2025 Budget suggestions will be based mostly on the FY24 budget with adjustments made for significant under/over-spending in FY22 to FY23.

**C. FY2026 and FY2027 Projections**

Please indicate on Form 28-25B - Minor Class Spreadsheet, the Unit’s or Program’s budget projection for FY 2026 and 2027. These estimates are required in accordance with PWD’s continuing efforts to plan for future expenditures and costs. **NOTE: Please do not apply an inflation factor. If determined to be necessary, Finance will apply inflation factors.** The more accurate these projections are the more likely it will be that each unit will be able to receive the resources it needs in the subsequent budget years.

**ORGANIZATION OVERVIEW**

**(FORM 28-25A Organization Chart)**

*Note: The City of Philadelphia’s organizational template is included in the budget package and is required for budget submission for each program as PWD’s budget team must submit this form to Central Budget.*

**THIS FORM IS REQUIRED FOR EACH PROGRAM**

I. Organization Chart

The purpose of the forms is to clearly identify all staff in each Unit of the Program. Be sure to include:

1. Program Name and Number

2. Version 1 below. Version 2 is only required for units who have on-site consulting staff.

A. **Version 1** – All City of Philadelphia Employees

- i. All positions must include:
  - 1. Employee name,
  - 2. Civil Service title and
  - 3. Civil Service code.

B. **Version 2** - All City of Philadelphia Employees and Supporting Consulting Staff.

- i. Same requirements as Version 1 and
- ii. All consulting staff must include:
  - 1. Name of employee,
  - 2. Name of Firm and
  - 3. PWD Supervisor.

II. Mission Statement

III. Major Accomplishments for FYs 2022 and 2023 – this will be a brief discussion of the organization’s accomplishments.

IV. Service Level Goals and Performance Measures -The purpose of the service level goals is to establish measurements that will be used as an important tool for evaluating requested changes from the base budget and will be tracked on an ongoing basis in the Monthly Managers’ Report. Performance based budgeting is a requirement of the City of Philadelphia. These metrics should support your budget request.

**Instructions**

This form presents a monthly breakdown of performance over a three-year reporting timeline encompassing Fiscal Years 2023, 2024 and 2025. The form may vary in length depending on the extent of the measures reported by your unit, and you should feel free to use additional sheets as necessary.

Instructions for Use in Preparation of the Fiscal Year 2025

Fiscal Year 2023: For each measure currently reported, we filled in actual data. Please review these numbers and verify that they match your records. If there is any discrepancy, please contact Joshua Jones (3-3240, Joshua.jones@phila.gov) to reconcile the data with the Monthly Managers' Report.

Fiscal Year 2024: For each measure currently reported, we filled in goals for Fiscal Year 2024.

Fiscal Year 2025: Please provide projections for each month of Fiscal Year 2025.

***NOTE: Performance Measure Changes. Please take this opportunity to evaluate whether the measures listed adequately reflect and capture the benefits that will be achieved with the current funding for FY24, and the new level of funding requested for FY25. We encourage you to develop appropriate new measures and/or to eliminate others now in use to best reflect the services delivered.***

**THIS FORM IS REQUIRED TO HAVE A COMPLETE BUDGET SUBMISSION.**

**Please note the MMR data is available on the PWD website.**

- V. Budget Implementation Challenges - The purpose of this Form is to present budget related challenges (for example constraints in the procurement of goods and services, hiring of staff, payment to vendors, et al) in the implementation of your program.

Instructions

Please list areas in which you encountered difficulty in implementing your program in the past years. Please be as specific as possible with regards to the applicable minor class code, as well as the circumstance(s) that caused the challenge.

**MINOR CLASS SPREADSHEET**

**(FORM 28-25B Minor Class Spreadsheet)**

**THIS FORM IS REQUIRED FOR EACH UNIT**

**MINOR CLASS SPREADSHEET (Unit Sheets & Division Summary)**

1. All amounts should be rounded to the nearest \$1,000
2. Complete Budget Request FY 2025 (Column G) for each minor class item listed in Column B; Column H will be automatically computed as the difference between columns G and F. If the variance in Column H is **at least \$5,000 or greater, provide justification in Column I – Reason for Variance.**

***NOTE:** Budget wants to work with the units and provide flexibility in managing their budgets. Therefore, there is no need to invest substantial time or effort in trying to pin down your minor class code numbers; as there is flexibility in spending between minor class codes within the same major class code. If a minor class code is exhausted, purchases can still be made from the exhausted minor class code as the funds will pull from another minor class code within the major class; the exception being from control classes (205,220,259,262,283,284,328,428) which are locked. Funds can only be moved into and out of these classes by the approval of Central Budget via an Appropriation Adjustment (AA).*

3. Budget Projection FY 2026-FY 2027 – (Columns J and K): Please enter your projected expenditures for the Minor Class Codes listed in Column B for fiscal years 2026 and 2027 in corresponding Columns J and K. If the projection for FY 2026 or FY 2027 is \$5,000 or more than the preceding fiscal year’s projection, please provide a justification of the variance in Column L – Justification of Variance for Future Years.

**SUPPORTING DETAIL – PROFESSIONAL SERVICE, ETC – CLASSES 250**

**(FORM 28-25C Professional Services)**

**THIS FORM IS REQUIRED FOR EACH UNIT**

This form identifies all components of Classes 250. Classes 250 include the professional services classes (250, 251 (*typically OIT and not included in PWD budget*), 252, 253, 254, 257, 258, and 259).

Specific identification is defined as listing the expected contractor or provider of service except for contracts that the Department expects to go through an RFP process.

In FY 2025, the City will again be selecting vendors for new non-competitively bid contracts through a competitive process that begins with the posting of a notice of contract opportunities on the City's website. For these contracts, Programs should use TBD for the vendor designation. Where a Unit intends to renew a contract with the current vendor, that vendor name can be shown on the form.

**INSTRUCTIONS FOR FORM:**

A) Update FY24 Estimated Obligations in Column G corresponding to the vendor in column C and contract in column J. For vendor not listed, use the form at the bottom “*Contracts and/or Contractors not Listed Above*” **Do not insert row or column**

If the Purpose of Contract in column I, and Contract or Document Number in column J does not match PWD Finance description, you may note this in column K. **Please highlight the cell in column K to note changes.**

B) Complete FY25 Budget Requests in Column H corresponding to the vendor in column C and contract in column J. For vendor not listed, use the form at the bottom “*Contracts and/or Contractors not Listed Above*” **Do not insert row or column.**

C) *Contracts and/or Contractors not Listed Above* should be used to list requests for FY24 or FY25 for which the vendor is not listed in the above section. If a former contractor is known, please complete column J. **Do not insert column.** You may insert row if necessary.

**NOTE:** *The total for Class 250 for FY25 (Column H) should match the total figure for Class 250 reflected in Form 28-25B (Column G)*

*The words “VARIOUS and “MISCELLANEOUS” should NOT be used in the description for the vendor(s) or for service(s)/project(s). If the vendor’s name is currently unknown, please identify as “To Be Determined” (TBD). Also, if there are multiple vendors for any one budgeted line, please make sure to identify EACH of the multiple vendor names, separately or use TBD if applicable.*

**SUPPORTING DETAIL – OTHER**

**(FORM 28-25D Other Classes)**

**THIS FORM IS REQUIRED FOR EACH UNIT**

This schedule is to be used to specifically identify the components of all minor object codes, except for Class 250s and class 100, with amounts more than \$25,000.

**Please note: This schedule also applies to Class 300 and 400.**

**Unit Sheets**

A) Update FY24 Estimated Obligations in Column G corresponding to the vendor in column C and contract in column J. For vendor not listed, use the form at the bottom “*Contracts and/or Contractors not Listed Above*” **Do not insert row or column.**

If the Purpose of Contract in column I, and Contract or Document Number in column J does not match PWD Finance description, you may note this in column K. **Please highlight the cell in column K to note changes.**

B) Complete FY25 Budget Requests in Column H corresponding to the vendor in column C and contract in column J. For vendor not listed, use the form at the bottom “*Contracts and/or Contractors not Listed Above*” **Do not insert row or column.**

C) *Contracts and/or Contractors not Listed Above* should be used to list requests for FY24 or FY25 for which the vendor is not listed in the above section. If a former contractor is known, please complete column J. **Do not insert column.** You may insert row if necessary.

**NOTE:** *The total for each Minor Object (example 210) cannot exceed the total figure for that Minor class in Column G (class 210) of the Minor Class Spreadsheet of the Decision Package on Form 28-25B Minor Class Spreadsheet.*

*The words “VARIOUS and “MISCELLANEOUS” should NOT be used in the description for the vendor(s) or for service(s)/project(s). If the vendor’s name is currently unknown, please identify as “To Be Determined” (TBD). Also, if multiple vendors for any one budgeted line please make sure to identify EACH of the multiple vendor names, separately or use TBD if applicable.*



**SCHEDULE 100 – LIST OF POSITIONS**

**(FORM 28-25E List of Positions)**

**THIS FORM IS REQUIRED FOR EACH UNIT**

Instructions

The List of Positions shall be presented in alphabetical order by title.

Please complete Fiscal 2025 Budgeted Positions in Column H. **Do not insert row or column.** If there have been changes to existing titles, please list them in the *Change in Existing Title in FY 2025 or Additional Position Request in FY 2025* section at the bottom.

Please indicate in columns K and L any proposed change in class code and class Title FY 2025. If an employee is assigned to your Unit but not listed, please fill out the bottom section “employee(s) in Unit not listed above”.

The information in the “Actual Pos.” column was populated using the City’s **6-30-23** Payroll Increment Run.

*Change in Existing Title in FY 2025 or Additional Position Request in FY2025* – Please use this section to provide information on staff changes by filling in the appropriate columns.

For Change in Existing Title, please provide the former title in column K. If the position is new, please indicate so in column J. You may insert additional rows. **Please do not insert column.**

**OIT REQUEST FORM**

**(FORM 28-25F OIT Request)**

**THIS FORM IS REQUIRED FOR EACH UNIT**

Please submit your IT requests for FY 2025, classes 209, 216, 266, 251, 282, and 427 (computer related expenditures) on a separate form included in the attachments. **Please note that details of Staff Augmentation must also be presented.**

**Do not include** these costs in your FY 25 budget request for your unit on the minor class spreadsheet. These costs are appropriated with the Office of Innovation and Technology (OIT) separately. A combined request will be made for all PWD in total.

**Exception:** Costs related to the Process Control Computer should be included in the unit's spreadsheet and decision package forms along with all other FY25 budget requests.

**Instructions**

1. All amounts should be rounded to the nearest \$1,000
2. Complete FY 2025 request in column L and the corresponding vendor in column M. Do not insert row or column. If an item is not listed, please use the section at the bottom - *OIT Request Not Listed Above*.
3. The variance in column N will be automatically calculated. If any figure listed in Column N is \$5,000 or greater provide explanation in Column O – **Justification for Variance**.
4. - *OIT Request Not Listed Above* – use this section to request items not listed in the above section. Provide all information. If vendor is not known, put TBD in column H.