

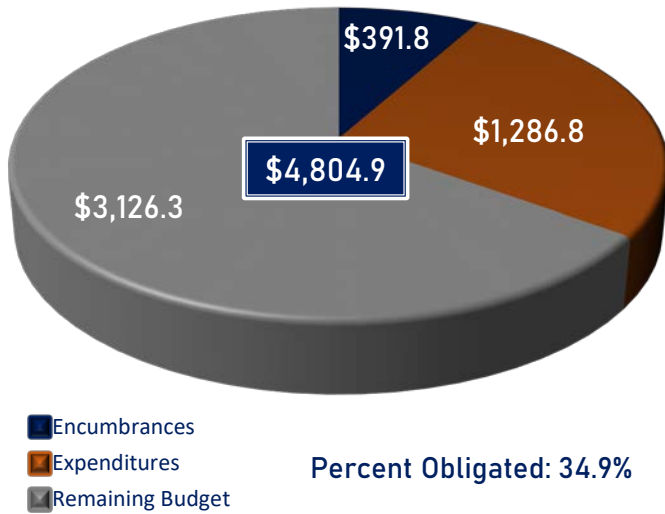


Pennsylvania Intergovernmental Cooperation Authority
Monthly City Obligations Update
 CITY OF PHILADELPHIA

October
 2020

**Obligations Slightly Ahead of City's
 Spending Projections**

FY2021 Budget and Spending
 (\$ in Millions)



YEAR-TO-DATE OBLIGATIONS

Through the end of October, the City expended \$1.286 billion and encumbered an additional \$391.8 million. As a result, total obligations amounted to \$1.678 billion or 34.9% of the \$4.8 billion FY2021 budget. This is slightly higher than the annualized monthly spend of 33.3% and lower than what was obligated at the same time last year which was 35.6% of the budget.

As Table 1 shows, twelve departments with the highest budgets account for over \$1.483 billion of the total obligations through October. As shown in the bar chart below, of these departments, Human Services, Prisons, the Sinking Fund Commission, Public Health, and the Managing Director have obligated more than 50 percent of their FY2021 budget.

Table 1: General Fund Obligations by Department

| Departments | FY2021 Budget | Month of October | | | | Year-to-Date Through October | | | |
|--------------------------------|------------------------|----------------------|----------------------|---------------------|--------------|------------------------------|------------------------|----------------------|--------------|
| | | FY2021 | FY2020 | Over/(Under) FY2020 | % Change | FY2021 | FY2020 | Over/(Under) FY2020 | % Change |
| Finance ¹ | \$1,699,914,910 | \$197,318,646 | \$146,420,460 | \$50,898,186 | 34.8% | \$394,312,646 | \$447,114,607 | (\$52,801,961) | -11.8% |
| Police | 727,007,734 | 62,287,318 | 63,557,994 | (1,270,676) | -2.0% | 221,947,216 | 208,735,200 | 13,212,016 | 6.3% |
| Fire | 315,056,258 | 25,665,687 | 24,894,267 | 771,420 | 3.1% | 105,225,766 | 89,585,717 | 15,640,049 | 17.5% |
| Sinking Fund | 282,632,431 | 4,219,529 | 4,281,192 | (61,663) | -1.4% | 156,605,332 | 161,585,086 | (4,979,754) | -3.1% |
| Prisons | 220,169,920 | 10,194,975 | 12,281,594 | (2,086,619) | -17.0% | 122,670,894 | 129,717,726 | (7,046,832) | -5.4% |
| Public Property ² | 205,847,679 | 21,635,988 | 2,484,166 | 19,151,822 | 771.0% | 97,704,281 | 93,837,959 | 3,866,322 | 4.1% |
| Human Services | 163,090,633 | 45,337,587 | 9,459,088 | 35,878,499 | 379.3% | 97,684,167 | 78,491,124 | 19,193,043 | 24.5% |
| Public Health | 159,352,985 | 7,678,996 | 8,240,297 | (561,301) | -6.8% | 83,164,294 | 75,141,775 | 8,022,519 | 10.7% |
| Streets | 153,022,355 | 22,011,918 | 16,549,782 | 5,462,136 | 33.0% | 65,218,145 | 64,535,919 | 682,226 | 1.1% |
| Innovation & Tech ³ | 129,360,128 | 9,067,626 | 5,510,513 | 3,557,113 | 64.6% | 39,788,271 | 37,239,376 | 2,548,895 | 6.8% |
| Managing Director ⁴ | 120,719,425 | 3,540,347 | 4,828,936 | (1,288,589) | -26.7% | 62,826,136 | 72,050,025 | (9,223,889) | -12.8% |
| First Judicial Dist. | 116,036,029 | 12,024,223 | 9,622,870 | 2,401,353 | 25.0% | 36,029,476 | 37,433,137 | (1,403,661) | -3.7% |
| Sub-Total | 4,292,210,487 | 420,982,839 | 308,131,160 | 112,851,679 | 36.6% | 1,483,176,623 | 1,495,467,653 | (12,291,030) | -0.8% |
| Other Departments | 512,640,513 | 37,641,699 | 55,532,755 | (17,891,056) | -32.2% | 195,330,815 | 294,550,905 | (99,220,090) | -33.7% |
| Total General Fund | \$4,804,851,000 | \$458,624,538 | \$363,663,916 | \$94,960,622 | 26.1% | \$1,678,507,438 | \$1,790,018,558 | (111,511,120) | -6.2% |

¹ Includes costs for Employee Benefits and contribution to the School District of Philadelphia, Community College, and indemnities

² Includes costs for Space Rentals, Septa Subsidy, and Utilities

³ Includes costs for 911 Call Center

⁴ Includes costs for the Defenders Association

| Department | FY2021 | FY2020 | Over FY2020 |
|-----------------------------|----------------------|----------------------|---------------------|
| Human Services | \$97,684,167 | \$78,491,124 | \$19,193,043 |
| Fire | 105,225,766 | 89,585,717 | 15,640,049 |
| Police | 221,947,216 | 208,735,200 | 13,212,016 |
| Public Health | 83,164,294 | 75,141,775 | 8,022,519 |
| Public Property | 97,704,281 | 93,837,959 | 3,866,322 |
| Innovation & Technology | 39,788,271 | 37,239,376 | 2,548,895 |
| City Commissioners | 5,031,872 | 2,571,976 | 2,459,896 |
| District Attorney | 14,406,846 | 12,816,158 | 1,590,688 |
| Office of Behavioral Health | 14,368,370 | 13,578,631 | 789,739 |
| Total | \$679,321,082 | \$611,997,917 | \$67,323,165 |

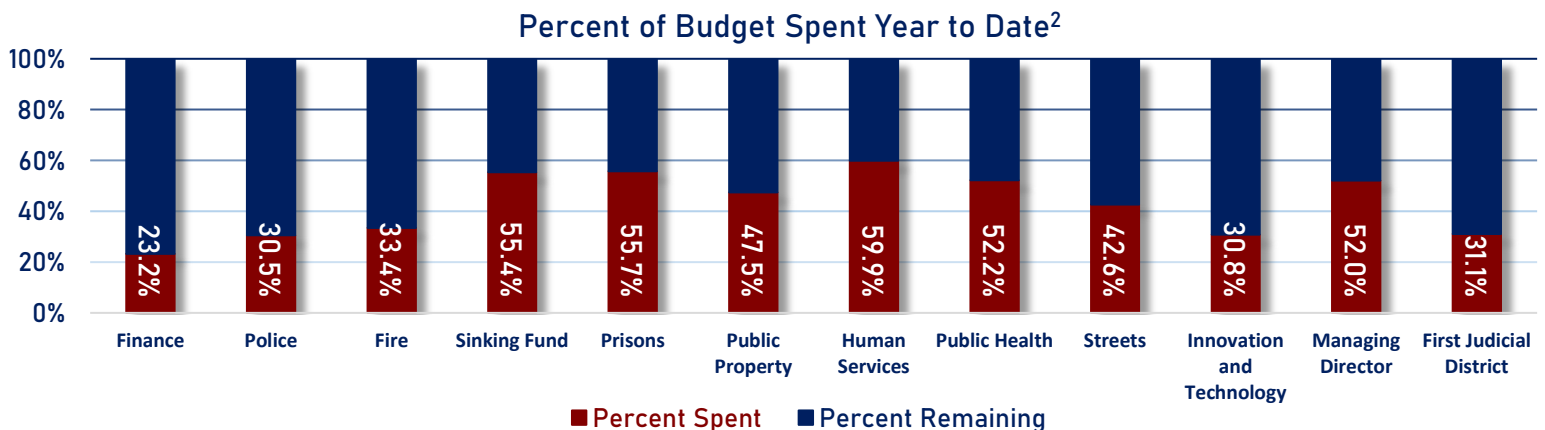
| Class/Description | Budget ¹ | Obligations | Percent Obligated YTD |
|--------------------------------|------------------------|------------------------|-----------------------|
| 100: Wages and Benefits | \$3,082,318,261 | \$832,359,216 | 27.0% |
| 200: Contracts/Leases | 948,562,174 | 586,214,691 | 61.8% |
| 300/400: Supplies/Equipment | 117,303,678 | 42,156,729 | 35.9% |
| 500: Indemnities/Contributions | 378,737,166 | 98,281,885 | 25.9% |
| 700: Debt Service | 185,714,117 | 119,144,916 | 64.2% |
| 800: Payments to Other Funds | 67,215,504 | 350,000 | 0.5% |
| 900: Advances/Misc. Payments | 25,000,100 | - | 0.0% |
| Total | \$4,804,851,000 | \$1,678,507,438 | 34.9% |

MONTH OF OCTOBER OBLIGATIONS

The City obligated \$458.6 million in the month of October. Of this amount, the largest 12 departments accounted for \$420.9 million or 91.8 percent. As indicated in Table 1, these 12 departments combined spent \$112.8 million more than they did last October. This was primarily due to spending in the Finance Department, which included the City's contribution to the School District, and spending in the Department of Human Services for annual contractual obligations with providers.

Since contracts are encumbered at the beginning of the year, some departments have already obligated a significant part of their budget. As shown in the below graphic, seven of the largest 12 departments have obligated over 34 percent of their annual FY2021 budgets.

The PICA board approved the City's FY2021-FY2025 Five Year Plan with Addendum, on July 21, 2020. The City agreed to provide monthly expense reports by department so that PICA could monitor City spending during FY2021.



Source: Obligations totals provided to PICA by the Office of the Director of Finance; General Fund only

¹ As projected in the City's [Five Year Financial Plan for FY2021-FY2025 with Addendum](#)

² The highest obligated departments may have large contracts that get encumbered early in the year

| Appendix A: City of Philadelphia FY2021 Obligations October 2020 and Year-To-Date | | | | | |
|---|---------------|---------------------|---------------------------------|-----------------|--------------------------|
| Department | Budget | October Obligations | Percentage Obligated in October | YTD Obligations | Percentage Obligated YTD |
| Art Museum | \$2,040,000 | \$510,000 | 25.0% | \$1,020,000 | 50.0% |
| Auditing | 9,568,289 | 798,915 | 8.3% | 3,104,871 | 32.4% |
| Board of Ethics | 975,196 | 56,436 | 5.8% | 232,905 | 23.9% |
| Board of Revision of Taxes | 1,043,214 | 79,853 | 7.7% | 329,483 | 31.6% |
| City Commissioners | 12,297,852 | 1,028,371 | 8.4% | 5,031,872 | 40.9% |
| City Council | 42,282,973 | 1,345,867 | 3.2% | 5,375,910 | 12.7% |
| City Treasurer | 1,583,938 | 102,224 | 6.5% | 486,937 | 30.7% |
| Civil Service Commission | 207,742 | 8,539 | 4.1% | 90,418 | 43.5% |
| Commerce | 21,652,148 | 283,376 | 1.3% | 19,526,378 | 90.2% |
| District Attorney | 33,376,659 | 3,186,183 | 9.5% | 14,406,846 | 43.2% |
| Finance | 1,699,914,910 | 197,318,646 | 11.6% | 394,312,646 | 23.2% |
| Fire | 315,056,258 | 25,665,687 | 8.1% | 105,225,766 | 33.4% |
| First Judicial District | 116,036,029 | 12,024,223 | 10.4% | 36,029,476 | 31.1% |
| Fleet Management | 56,601,463 | 3,709,015 | 6.6% | 24,164,729 | 42.7% |
| Free Library | 39,650,733 | 4,729,227 | 11.9% | 15,751,669 | 39.7% |
| Human Relations Commission | 2,422,973 | 175,386 | 7.2% | 699,763 | 28.9% |
| Human Services | 163,090,633 | 45,337,587 | 27.8% | 97,684,167 | 59.9% |
| L&I: Board of Building Standards | 82,018 | 6,249 | 7.6% | 24,986 | 30.5% |
| L&I: Board of L+I Review | 176,071 | 9,435 | 5.4% | 39,212 | 22.3% |
| Labor | 2,839,104 | 175,093 | 6.2% | 654,265 | 23.0% |
| Law | 15,014,106 | 1,410,990 | 9.4% | 5,756,486 | 38.3% |
| Licenses & Inspections | 38,251,694 | 3,590,654 | 9.4% | 11,477,760 | 30.0% |
| Managing Director | 120,719,425 | 3,540,347 | 2.9% | 62,826,136 | 52.0% |
| Mayor | 6,563,592 | 485,125 | 7.4% | 2,144,331 | 32.7% |
| Chief Administrative Officer | 6,333,779 | 316,154 | 5.0% | 2,206,370 | 34.8% |
| Community Empowerment and Opportunity | 45,000 | - | 0.0% | - | 0.0% |
| Mural Arts Program | 2,124,562 | 55,844 | 2.6% | 150,938 | 7.1% |
| Behavioral Health | 15,477,402 | 106,900 | 0.7% | 14,368,370 | 92.8% |
| Children and Families | 418,820 | 32,094 | 7.7% | 124,721 | 29.8% |
| Homeless Services | 44,038,587 | 2,560,665 | 5.8% | 18,474,525 | 42.0% |

| Appendix A: City of Philadelphia FY2021 Obligations October 2020 and Year-To-Date | | | | | |
|--|------------------------|----------------------------|--|------------------------|---------------------------------|
| Department | Budget | October Obligations | Percentage Obligated in October | YTD Obligations | Percentage Obligated YTD |
| Human Resources | 6,237,735 | 420,546 | 6.7% | 1,689,315 | 27.1% |
| Innovation and Technology | 129,360,128 | 9,067,626 | 7.0% | 39,788,271 | 30.8% |
| Inspector General | 1,575,681 | 99,414 | 6.3% | 450,719 | 28.6% |
| Property Assessment | 16,101,293 | 1,048,826 | 6.5% | 4,106,692 | 6.5% |
| Sustainability | 1,203,180 | 104,009 | 8.6% | 404,961 | 33.7% |
| Parks & Recreation | 54,926,154 | 4,966,511 | 9.0% | 16,596,009 | 30.2% |
| Planning & Development | 8,535,183 | 345,077 | 4.0% | 4,375,165 | 51.3% |
| Police | 727,007,734 | 62,287,318 | 8.6% | 221,947,216 | 30.5% |
| Prisons | 220,169,920 | 10,194,975 | 4.6% | 122,670,894 | 55.7% |
| Procurement | 4,760,336 | 427,683 | 9.0% | 1,648,918 | 34.6% |
| Public Health | 159,352,985 | 7,678,996 | 4.8% | 83,164,294 | 4.8% |
| Public Property | 205,847,679 | 21,635,988 | 10.5% | 97,704,281 | 47.5% |
| Records | 4,004,335 | 251,151 | 6.3% | 1,330,131 | 33.2% |
| Register of Wills | 4,221,429 | 333,015 | 7.9% | 1,412,900 | 33.5% |
| Revenue | 29,211,398 | 2,417,398 | 8.3% | 9,057,268 | 31.0% |
| Sheriff | 26,795,874 | 2,465,474 | 9.2% | 8,614,992 | 32.2% |
| Sinking Fund | 282,632,431 | 4,219,529 | 1.5% | 156,605,332 | 55.4% |
| Streets | 153,022,355 | 22,011,918 | 14.4% | 65,218,145 | 42.6% |
| Totals | \$4,804,851,000 | \$458,624,538 | 9.5% | \$1,678,507,438 | 34.9% |

Appendix B:
City of Philadelphia Year-to-Date Obligations Through October
FY2021 vs. FY2020

| Department | Year-to-Date Obligations FY2021 | Year-to-Date Obligations FY2020 | Over/(Under) FY2020 | Percent Over/Under FY2020 |
|---|---------------------------------|---------------------------------|---------------------|---------------------------|
| Art Museum | \$1,020,000 | \$1,275,000 | (\$255,000) | -20.0% |
| Auditing | 3,104,871 | 3,158,043 | (53,172) | -1.7% |
| Board of Ethics | 232,905 | 320,658 | (87,753) | -27.4% |
| Board of Revision of Taxes | 329,483 | 358,518 | (29,035) | -8.1% |
| City Commissioners | 5,031,872 | 2,571,976 | 2,459,896 | 95.6% |
| City Council | 5,375,910 | 5,737,589 | (361,679) | -6.3% |
| City Representative | 0 | 226,198 | (226,198) | -100.0% |
| City Treasurer | 486,937 | 587,099 | (100,162) | -17.1% |
| Civil Service Commission | 90,418 | 82,014 | 8,404 | 10.2% |
| Commerce | 19,526,378 | 28,653,712 | (9,127,334) | -31.9% |
| District Attorney | 14,406,846 | 12,816,158 | 1,590,688 | 12.4% |
| Finance | 394,312,646 | 447,114,607 | (52,801,961) | -11.8% |
| Fire | 105,225,766 | 89,585,717 | 15,640,049 | 17.5% |
| First Judicial District | 36,029,476 | 37,433,137 | (1,403,661) | -3.7% |
| Fleet Management | 24,164,729 | 34,876,476 | (10,711,747) | -30.7% |
| Free Library | 15,751,669 | 16,473,991 | (722,322) | -4.4% |
| Human Relations Commission | 699,763 | 707,506 | (7,743) | -1.1% |
| Human Services | 97,684,167 | 78,491,124 | 19,193,043 | 24.5% |
| L&I: Board of Building Standards | 24,986 | 25,212 | (226) | -0.9% |
| L&I: Board of L+I Review | 39,212 | 38,993 | (219) | -0.6% |
| Labor | 654,265 | 654,302 | (37) | 0.0% |
| Law | 5,756,486 | 6,761,929 | (1,005,443) | -14.9% |
| Licenses & Inspections | 11,477,760 | 11,846,159 | (368,399) | -3.1% |
| Managing Director | 62,826,136 | 72,050,025 | (9,223,889) | -12.8% |
| Mayor | 2,144,331 | 2,366,403 | (222,072) | -9.4% |
| Chief Administrative Officer | 2,206,370 | 2,638,709 | (432,339) | -16.4% |
| Mural Arts Program | 150,938 | 2,060,166 | (1,909,228) | -92.7% |
| Office of Arts and Culture and the Creative Economy | - | 408,614 | (408,614) | -100.0% |
| Behavioral Health | 14,368,370 | 13,578,631 | 789,739 | 5.8% |
| Children and Families | 124,721 | 36,543,632 | (36,418,911) | -99.7% |
| Homeless Services | 18,474,525 | 41,259,757 | (22,785,232) | -55.2% |
| Human Resources | 1,689,315 | 2,037,934 | (348,619) | -17.1% |
| Innovation and Technology | 39,788,271 | 37,239,376 | 2,548,895 | 6.8% |
| Inspector General | 450,719 | 456,464 | (5,745) | -1.3% |
| Property Assessment | 4,106,692 | 4,880,224 | (773,532) | -15.9% |
| Office of Sustainability | 404,961 | 389,494 | 15,467 | 4.0% |
| Parks and Recreation | 16,596,009 | 27,413,149 | (10,817,140) | -39.5% |

Appendix B:
City of Philadelphia Year-to-Date Obligations Through October
FY2021 vs. FY2020

| Department | Year-to-Date Obligations FY2021 | Year-to-Date Obligations FY2020 | Over/(Under) FY2020 | Percent Over/Under FY2020 |
|-------------------------|---------------------------------|---------------------------------|---------------------|---------------------------|
| Planning & Development | 4,375,165 | 7,527,519 | (3,152,354) | -41.9% |
| Police | 221,947,216 | 208,735,200 | 13,212,016 | 6.3% |
| Prisons | 122,670,894 | 129,717,726 | (7,046,832) | -5.4% |
| Procurement | 1,648,918 | 2,202,442 | (553,524) | -25.1% |
| Public Health | 83,164,294 | 75,141,775 | 8,022,519 | 10.7% |
| Public Property | 97,704,281 | 93,837,959 | 3,866,322 | 4.1% |
| Records | 1,330,131 | 1,644,861 | (314,730) | -19.1% |
| Register of Wills | 1,412,900 | 1,465,087 | (52,187) | -3.6% |
| Revenue | 9,057,268 | 10,951,910 | (1,894,642) | -17.3% |
| Sheriff | 8,614,992 | 9,554,374 | (939,382) | -9.8% |
| Sinking Fund Commission | 156,605,332 | 161,535,919 | (4,930,587) | -3.1% |
| Streets | 65,218,145 | 64,535,919 | 682,226 | 1.1% |
| Totals | \$1,678,507,438 | \$1,790,018,558 | \$(111,511,120) | -6.2% |