

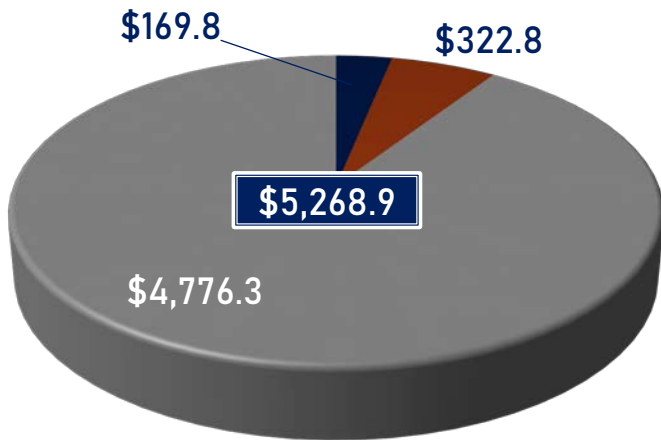


Pennsylvania Intergovernmental Cooperation Authority  
Monthly City Obligations Update  
 CITY OF PHILADELPHIA

July  
2021

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

FY2022 Budget and Spending  
(\$ in Millions)



- Encumbrances
- Expenditures
- Remaining Budget

Obligated: \$492.6 Million  
 Percent Obligated: 9.3%

**YEAR-TO-DATE OBLIGATIONS**

As the pie chart illustrates, through July 2021, the first month of FY2022, the City has expended \$322.8 million and has encumbered an additional \$169.8 million. Total obligations amounted to \$492.6 million or 9.3% of the \$5.269 billion FY2022 budget.

As Table 1 shows, the City has spent \$59.6 million less than for the same period in FY2021. Also, the top twelve departments with the largest budgets account for over \$422.3 million, or 85.7 % of the total obligations in July.

The City has projected a total of \$5.269 billion in obligations for FY2022, an increase of \$327.7 million over the FY2021 target budget. The current obligation projections can be found in the City's FY2022-FY2026 Five Year Financial Plan, that was approved on July 27, 2021, by the PICA Board.

Table 1: General Fund Obligations by Department

Departments	FY2022 Target Budget	Month of July				Year-to-Date Through July			
		FY2022	FY2021	Over/(Under) FY2021	% Change	FY2022	FY2021	Over/(Under) FY2021	% Change
Finance <sup>1</sup>	\$1,910,786,019	\$62,626,665	\$70,071,954	(\$7,445,289)	-10.6%	\$62,626,665	\$70,071,954	(\$7,445,289)	-10.6%
Police	729,347,734	46,860,600	29,631,831	17,228,769	58.1%	46,860,600	29,631,831	17,228,769	58.1%
Fire	361,066,229	22,302,500	15,042,754	7,259,746	48.3%	22,302,500	15,042,754	7,259,746	48.3%
Sinking Fund	297,227,515	122,859,199	131,225,212	(8,366,013)	-6.4%	122,859,199	131,225,212	(8,366,013)	-6.4%
Prisons	237,651,313	67,876,462	75,946,863	(8,070,401)	-10.6%	67,876,462	75,946,863	(8,070,401)	-10.6%
Public Property <sup>2</sup>	220,146,720	45,630,248	51,230,178	(5,599,930)	-10.9%	45,630,248	51,230,178	(5,599,930)	-10.9%
Human Services	178,273,808	6,819,357	1,317,002	5,502,355	417.8%	6,819,357	1,317,002	5,502,355	417.8%
Managing Director <sup>3</sup>	177,988,910	1,837,135	48,771,468	(46,934,333)	-96.2%	1,837,135	48,771,468	(46,934,333)	-96.2%
Streets	173,464,633	16,904,667	12,629,494	4,275,173	33.9%	16,904,667	12,629,494	4,275,173	33.9%
Public Health	163,004,196	10,127,336	39,974,387	(29,847,051)	-74.7%	10,127,336	39,974,387	(29,847,051)	-74.7%
First Judicial Dist.	116,199,029	7,159,197	3,484,589	3,674,608	105.5%	7,159,197	3,484,589	3,674,608	105.5%
Innovation & Tech <sup>4</sup>	110,122,160	11,288,237	12,329,669	(1,041,432)	-8.4%	11,288,237	12,329,669	(1,041,432)	-8.4%
Sub-Total	4,675,248,266	422,291,603	491,655,385	(69,363,782)	-14.1%	422,291,603	491,655,385	(69,363,782)	-14.1%
Other Departments	593,697,734	70,307,742	60,536,469	9,771,273	16.1%	70,307,742	60,536,469	9,771,273	16.1%
<b>Total General Fund</b>	<b>\$5,268,946,000</b>	<b>\$492,599,345</b>	<b>\$552,191,853</b>	<b>(\$59,592,508)</b>	<b>-10.8%</b>	<b>\$492,599,345</b>	<b>\$552,191,853</b>	<b>(\$59,592,508)</b>	<b>-10.8%</b>

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

<sup>2</sup> Includes costs for Space Rentals, Septa Subsidy, and Utilities

<sup>3</sup> Includes costs for the Defenders Association

<sup>4</sup> Includes costs for 911 Call Center

**Table 2: Departments with Highest Year-To-Date Obligation Increases Over FY2021**

Department	FY2022	FY2021	Over FY2021
Police	\$46,860,600	\$29,631,813	\$17,228,787
Fire	22,302,500	15,042,754	7,259,746
Human Services	6,819,357	1,317,002	5,502,355
Streets	16,904,667	12,629,494	4,275,173
First Judicial District	7,159,197	3,484,589	3,674,608
Parks & Recreation	5,698,587	2,133,877	3,564,710
Planning & Development	3,312,335	134,323	3,178,012
Free Library	4,837,357	2,257,629	2,579,728
District Attorney	4,567,285	3,150,676	1,416,609
<b>Total</b>	<b>\$118,461,886</b>	<b>\$69,782,158</b>	<b>\$48,679,728</b>

**Table 3: Year-to-Date Obligations by Class FY2022**

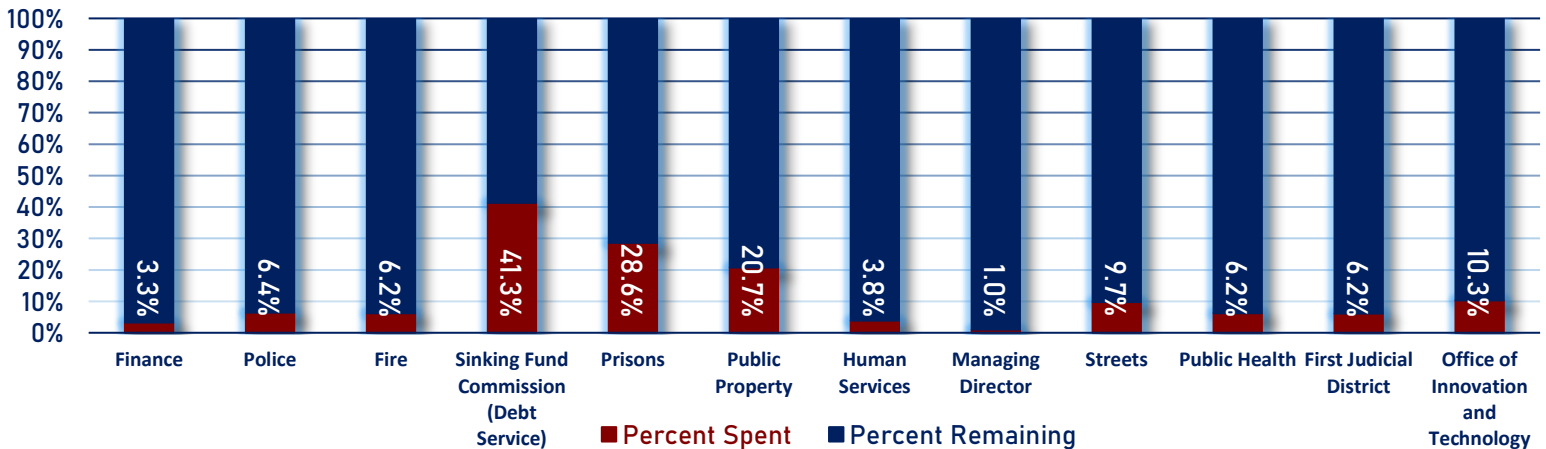
Class/Description	Budget <sup>1</sup>	Obligations	Percent Obligated YTD
100: Wages and Benefits	\$3,327,358,912	\$168,963,764	5.1%
200: Contracts/Leases	1,094,526,045	198,072,923	18.1%
300/400: Supplies/Equipment	118,809,048	7,527,515	6.3%
500: Indemnities/Contributions	386,793,063	7,180,001	1.9%
700: Debt Service	192,666,858	110,505,143	57.4%
800: Payments to Other Funds	48,791,794	350,000	0.7%
900: Advances/Misc. Payments	100,000,100	-	0.0%
<b>Total</b>	<b>\$5,268,946,000</b>	<b>\$492,599,345</b>	<b>9.3%</b>

**MONTH OF JULY OBLIGATIONS**

As indicated in Table 1, the City obligated \$492.6 million in the month of July or 9.3% of the approved FY2022 budget. The largest 12 departments combined spent \$69.4 million less than they did last July. As shown in Table 2, nine departments increased their spending by more than \$1.0 million over what they spent in FY2021. According to the City's Budget Office, the primary cause of the increase over FY2021 is due to payroll timing differences between last July and this July.

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, Sinking Fund (Debt Service), obligated 41.3% of its budget because a large portion of the debt service was due in July. While Prisons and Public Property, each obligated over 20% of their budget. In total, 17 departments obligated more than 8.3% (the annualized monthly spend) of their budget, as shown in Appendix A.

**Percent of Budget Spent Year to Date<sup>2</sup>**



Source: Obligations totals provided to PICA by the Office of the Director of Finance; General Fund only  
<sup>1</sup> As projected in the City's FY2022-2026 Five Year Financial Plan  
<sup>2</sup> The highest obligated departments may have large contracts that get encumbered early in the year

Appendix A: City of Philadelphia FY2022 Obligations July 2021 and Year-To-Date					
Department	Target Budget	July Obligations	Percentage Obligated in July	YTD Obligations	Percentage Obligated YTD
Art Museum	\$2,040,000	\$510,000	25.0%	\$510,000	25.0%
Auditing	9,853,289	626,633	6.4%	626,633	6.4%
Board of Ethics	975,196	56,401	5.8%	56,401	5.8%
Board of Revision of Taxes	1,053,462	73,686	7.0%	73,686	7.0%
City Commissioners	18,046,852	1,670,603	9.3%	1,670,603	9.3%
City Council	18,677,973	1,180,898	6.3%	1,180,898	6.3%
City Treasurer	4,740,997	88,904	1.9%	88,904	1.9%
Civil Service Commission	25,207,742	6,822	0.0%	6,822	0.0%
Commerce	35,655,094	15,601,794	43.8%	15,601,794	43.8%
District Attorney	40,431,659	4,567,285	11.3%	4,567,285	11.3%
Finance	1,910,786,019	62,626,665	3.3%	62,626,665	3.3%
Fire	361,066,229	22,302,500	6.2%	22,302,500	6.2%
First Judicial District	116,199,029	7,159,197	6.2%	7,159,197	6.2%
Fleet Management	55,092,570	2,894,387	5.3%	2,894,387	5.3%
Free Library	42,786,864	4,837,357	11.3%	4,837,357	11.3%
Human Relations Commission	2,387,728	145,504	6.1%	145,504	6.1%
Human Services	178,273,808	6,819,357	3.8%	6,819,357	3.8%
L&I: Board of Building Standards	82,018	5,420	6.6%	5,420	6.6%
L&I: Board of L+I Review	176,071	18,273	10.4%	18,273	10.4%
Labor	3,313,659	177,238	5.3%	177,238	5.3%
Law	18,947,270	1,769,721	9.3%	1,769,721	9.3%
Licenses & Inspections	38,934,445	2,455,276	6.3%	2,455,276	6.3%
Managing Director	177,988,910	1,837,135	1.0%	1,837,135	1.0%
Mayor	6,814,201	356,790	5.2%	356,790	5.2%
Chief Administrative Officer	10,944,536	248,328	2.3%	248,328	2.3%
Community Empowerment and Opportunity	1,509,000	0	0.0%	0	0.0%
Mural Arts Program	2,652,179	25,621	1.0%	25,621	1.0%

<b>Appendix A:            City of Philadelphia FY2022 Obligations            July 2021 and Year-To-Date</b>					
<b>Department</b>	<b>Target Budget</b>	<b>July Obligations</b>	<b>Percentage Obligated in July</b>	<b>YTD Obligations</b>	<b>Percentage Obligated YTD</b>
Behavioral Health	23,546,932	12,695,181	53.9%	12,695,181	53.9%
Children and Families	442,000	28,421	6.4%	28,421	6.4%
Homeless Services	55,321,342	4,780,528	8.6%	4,780,528	8.6%
Human Resources	6,470,804	442,308	6.8%	442,308	6.8%
Innovation and Technology	110,122,160	11,288,237	10.3%	11,288,237	10.3%
Inspector General	1,607,423	94,282	5.9%	94,282	5.9%
Property Assessment	16,783,833	1,281,273	7.6%	1,281,273	7.6%
Sustainability	1,574,587	48,975	3.1%	48,975	3.1%
Parks & Recreation	62,564,553	5,698,587	9.1%	5,698,587	9.1%
Planning & Development	17,073,828	3,312,335	19.4%	3,312,335	19.4%
Police	729,347,734	46,860,600	6.4%	46,860,600	6.4%
Prisons	237,651,313	67,876,462	28.6%	67,876,462	28.6%
Procurement	6,056,338	306,245	5.1%	306,245	5.1%
Public Health	163,004,196	10,127,336	6.2%	10,127,336	6.2%
Public Property	220,146,720	45,630,248	20.7%	45,630,248	20.7%
Records	3,912,713	546,636	14.0%	546,636	14.0%
Register of Wills	4,281,429	266,738	6.2%	266,738	6.2%
Revenue	26,943,273	1,755,049	6.5%	1,755,049	6.5%
Sheriff	26,795,874	1,734,424	6.5%	1,734,424	6.5%
Sinking Fund	297,227,515	122,859,199	41.3%	122,859,199	41.3%
Streets	173,434,633	16,904,667	9.7%	16,904,667	9.7%
<b>Totals</b>	<b>\$5,268,946,000</b>	<b>\$492,599,345</b>	<b>9.3%</b>	<b>\$492,599,345</b>	<b>9.3%</b>

**Appendix B:**  
**City of Philadelphia Year-to-Date Obligations Through July**  
**FY2022 vs. FY2021**

Department	Year-to-Date Obligations FY2022	Year-to-Date Obligations FY2021	Over/(Under) FY2021	Percent Over/Under FY2021
Art Museum	\$510,000	\$510,000	\$ 0	0.0%
Auditing	626,633	455,322	171,311	37.6%
Board of Ethics	56,401	19,431	36,970	190.3%
Board of Revision of Taxes	73,686	29,856	43,830	146.8%
City Commissioners	1,670,603	597,118	1,073,485	179.8%
City Council	1,180,898	895,967	284,931	31.8%
City Treasurer	88,904	75,912	12,992	17.1%
Civil Service Commission	6,822	4,835	1,987	41.1%
Commerce	15,601,764	15,618,844	(17,080)	-0.1%
District Attorney	4,567,285	3,150,676	1,416,609	45.0%
Finance	62,626,665	70,071,954	(7,445,289)	-10.6%
Fire	22,302,500	15,042,754	7,259,746	48.3%
First Judicial District	7,159,197	3,484,589	3,674,608	105.5%
Fleet Management	2,894,387	2,858,147	36,240	1.3%
Free Library	4,837,357	2,257,629	2,579,728	114.3%
Human Relations Commission	145,504	71,972	73,532	102.2%
Human Services	6,819,357	1,317,002	5,502,355	417.8%
L&I: Board of Building Standards	5,420	2,753	2,667	96.9%
L&I: Board of L+I Review	18,273	2,960	15,313	517.3%
Labor	177,238	62,595	114,643	183.2%
Law	1,769,721	1,325,358	444,363	33.5%
Licenses & Inspections	2,455,276	1,459,838	995,438	68.2%
Managing Director	1,837,135	48,771,468	(46,934,333)	-96.2%
Mayor	356,790	270,099	86,691	32.1%
Chief Administrative Officer	248,328	1,098,373	(850,045)	-77.4%
Mural Arts Program	25,621	13,542	12,079	89.2%
Behavioral Health	12,695,181	13,642,519	(947,338)	-6.9%
Children and Families	28,421	12,501	15,920	127.3%
Homeless Services	4,780,528	9,708,283	(4,927,755)	-50.8%
Human Resources	442,308	198,019	244,289	123.4%
Innovation and Technology	11,288,237	12,329,669	(1,041,432)	-8.4%
Inspector General	94,282	38,112	56,170	147.4%
Property Assessment	1,281,273	441,087	840,186	190.5%
Office of Sustainability	48,975	16,880	32,095	190.1%
Parks and Recreation	5,698,587	2,133,877	3,564,710	167.1%

**Appendix B:  
City of Philadelphia Year-to-Date Obligations Through July  
FY2022 vs. FY2021**

<b>Department</b>	<b>Year-to-Date Obligations FY2022</b>	<b>Year-to-Date Obligations FY2021</b>	<b>Over/(Under) FY2021</b>	<b>Percent Over/Under FY2021</b>
Planning & Development	3,312,335	134,323	3,178,012	2365.9%
Police	46,860,600	29,631,813	17,228,787	58.1%
Prisons	67,876,462	75,946,863	(8,070,401)	-10.6%
Procurement	306,245	254,295	51,950	20.4%
Public Health	10,127,336	39,974,387	(29,847,051)	-74.7%
Public Property	45,630,248	51,230,178	(5,599,930)	-10.9%
Records	546,636	462,528	84,108	18.2%
Register of Wills	266,738	143,520	123,218	85.9%
Revenue	1,755,049	1,523,946	231,103	15.2%
Sheriff	1,734,244	1,045,350	688,894	65.9%
Sinking Fund Commission	122,859,199	131,225,212	(8,366,013)	-6.4%
Streets	16,904,667	12,629,494	4,275,173	33.9%
<b>Totals</b>	<b>\$492,599,345</b>	<b>552,191,853</b>	<b>(\$59,592,508)</b>	<b>-10.8%</b>