

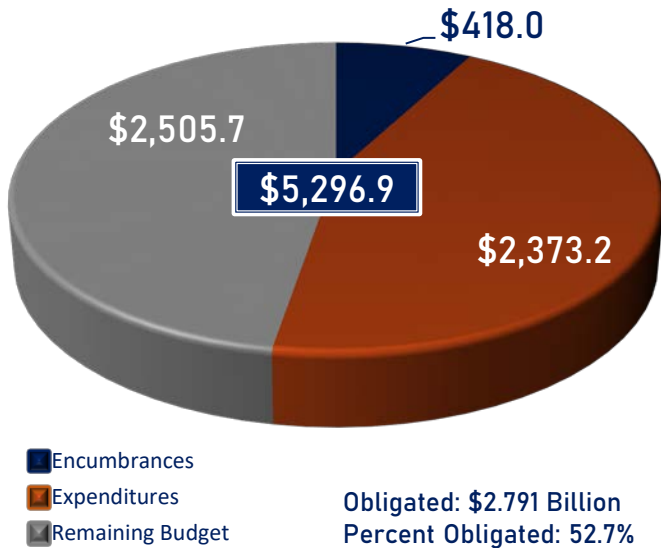


Pennsylvania Intergovernmental Cooperation Authority  
**Monthly City Obligations Update**  
 CITY OF PHILADELPHIA

January  
 2022

**City Spending Lower than Projections**

FY2022 Budget and Spending  
 (\$ in Millions)



**YEAR-TO-DATE OBLIGATIONS**

As the pie chart illustrates, through January of FY2022, the City has expended \$2.373 billion and encumbered an additional \$418.0 million. As a result, total obligations amounted to \$2.791 billion or 52.7% of the \$5.296 billion FY2022 target budget, which is lower than the cumulative annualized monthly spend of 58.3%.

As Table 1 shows, the City has spent \$194.6 million or 7.5% more than for the same period in FY2021. Also, the twelve departments with the largest budgets account for over \$2.429 billion, or 87.0% of the total obligations through January.

Finance, Managing Director's, and Human Services have spent over 10% more than FY2021, primarily due to increased employee healthcare costs, encumbering of contracts, as well as the timing of certain obligations.

Table 1: General Fund Obligations by Department

| Departments                    | FY2022 Target Budget*  | Month of January     |                      |                     |              | Year-to-Date Through January |                        |                      |             |
|--------------------------------|------------------------|----------------------|----------------------|---------------------|--------------|------------------------------|------------------------|----------------------|-------------|
|                                |                        | FY2022               | FY2021               | Over/(Under) FY2021 | % Change     | FY2022                       | FY2021                 | Over/(Under) FY2021  | % Change    |
| Finance <sup>1</sup>           | \$1,910,786,019        | \$65,329,109         | \$53,274,634         | \$12,054,475        | 22.6%        | \$727,748,329                | \$653,515,327          | \$74,233,002         | 11.4%       |
| Police                         | 729,347,734            | 81,584,201           | 53,317,806           | 28,266,395          | 53.0%        | 420,741,974                  | 417,199,089            | 3,542,885            | 0.8%        |
| Fire                           | 361,066,229            | 47,344,228           | 23,613,396           | 23,730,832          | 100.5%       | 195,408,385                  | 193,648,954            | 1,759,431            | 0.9%        |
| Sinking Fund                   | 297,227,515            | 45,531,624           | 44,634,689           | 896,935             | 2.0%         | 228,203,056                  | 223,657,797            | 4,545,259            | 2.0%        |
| Prisons                        | 237,651,313            | 8,903,587            | 10,260,676           | (1,357,089)         | -13.2%       | 144,534,736                  | 156,984,392            | (12,449,656)         | -7.9%       |
| Public Property <sup>2</sup>   | 220,146,720            | 1,868,660            | 1,917,452            | (48,792)            | -2.5%        | 133,299,599                  | 124,516,060            | 8,783,539            | 7.1%        |
| Human Services                 | 178,273,808            | 1,664,864            | 5,827,517            | (4,162,653)         | -71.4%       | 139,186,567                  | 122,477,572            | 16,708,995           | 13.6%       |
| Managing Director <sup>3</sup> | 177,988,910            | 7,805,223            | 3,199,697            | 4,605,526           | 143.9%       | 109,638,870                  | 82,959,911             | 26,678,959           | 32.2%       |
| Streets                        | 173,464,633            | 20,245,100           | 8,475,584            | 11,769,516          | 138.9%       | 102,417,694                  | 93,584,036             | 8,833,658            | 9.4%        |
| Public Health                  | 163,004,196            | 8,157,301            | 11,884,314           | (3,727,013)         | -31.4%       | 107,181,015                  | 103,265,354            | 3,915,661            | 3.8%        |
| First Judicial Dist.           | 116,199,029            | 7,228,435            | 7,426,180            | (197,745)           | -2.7%        | 60,868,211                   | 61,582,276             | (714,065)            | -1.2%       |
| Innovation & Tech <sup>4</sup> | 110,122,160            | 5,450,040            | 5,374,871            | 75,169              | 1.4%         | 59,634,102                   | 61,173,378             | (1,539,276)          | -2.5%       |
| Sub-Total                      | \$4,693,562,646        | \$301,112,370        | \$229,206,816        | \$71,905,554        | 31.4%        | \$2,428,862,539              | \$2,294,564,147        | \$134,298,392        | 5.9%        |
| Other Departments              | 603,375,843            | 40,633,973           | 30,873,539           | 9,760,434           | 31.6%        | 362,332,144                  | 302,051,094            | 60,281,050           | 20.0%       |
| <b>Total General Fund</b>      | <b>\$5,296,938,489</b> | <b>\$341,746,344</b> | <b>\$260,080,355</b> | <b>\$81,665,989</b> | <b>31.4%</b> | <b>\$2,791,194,683</b>       | <b>\$2,596,615,241</b> | <b>\$194,579,442</b> | <b>7.5%</b> |

\* The City does not budget obligations on a monthly basis. If spending is annualized, then 8.3 percent of the budget is expected to be spent monthly.

<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          |
|--------------------|------------------------|------------------------|----------------------|
| Finance            | \$727,748,329          | \$653,515,327          | \$74,233,002         |
| Managing Director  | 109,638,870            | 82,959,911             | 26,678,959           |
| Homeless Services  | 47,967,834             | 26,191,603             | 21,776,231           |
| Human Services     | 139,186,567            | 122,477,572            | 16,708,995           |
| Parks & Recreation | 39,009,667             | 28,195,184             | 10,814,483           |
| Commerce           | 29,346,913             | 20,151,680             | 9,195,233            |
| Streets            | 102,417,694            | 93,584,036             | 8,833,658            |
| Public Property    | 133,299,599            | 124,516,060            | 8,783,539            |
| Fleet Management   | 38,117,153             | 31,406,305             | 6,710,848            |
| <b>Total</b>       | <b>\$1,366,732,627</b> | <b>\$1,182,997,679</b> | <b>\$183,734,948</b> |

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

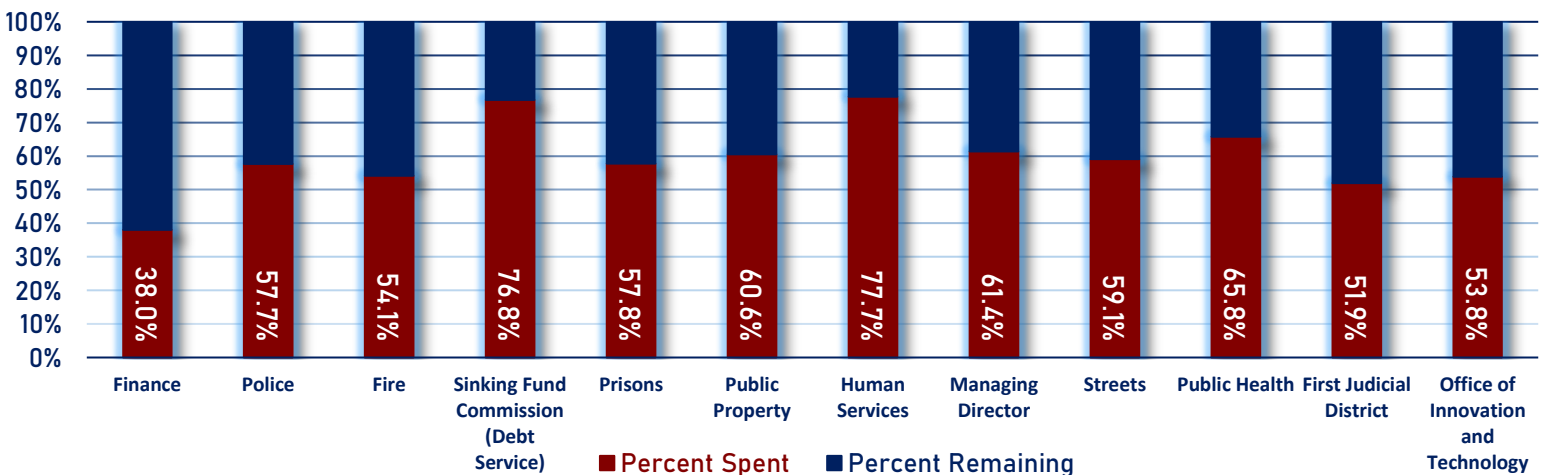
| Class/Description              | Budget <sup>1</sup>    | Obligations            | Percent Obligated YTD |
|--------------------------------|------------------------|------------------------|-----------------------|
| 100: Wages and Benefits        | \$3,332,119,326        | \$1,536,732,039        | 46.1%                 |
| 200: Contracts/Leases          | 1,110,646,028          | 788,531,374            | 71.0%                 |
| 300/400: Supplies/Equipment    | 121,186,140            | 66,579,570             | 54.9%                 |
| 500: Indemnities/Contributions | 391,528,063            | 222,573,717            | 56.8%                 |
| 700: Debt Service              | 192,666,858            | 169,567,984            | 88.0%                 |
| 800: Payments to Other Funds   | 48,791,794             | 7,210,000              | 14.8%                 |
| 900: Advances/Misc. Payments   | 100,000,100            | -                      | 0.0%                  |
| <b>Total</b>                   | <b>\$5,296,938,489</b> | <b>\$2,791,194,683</b> | <b>52.7%</b>          |

### MONTH OF JANUARY OBLIGATIONS

As indicated in Table 1, the City obligated \$341.7 million in the month of January or 6.5% of the FY2022 target budget. The largest 12 departments combined spent \$301.1 million, \$71.9 million more than they did last January. As shown in Table 1, Finance, Police, and Fire spent more than they did last January. The increase in Finance was due to higher employee health and medical costs. The increase in the Police and Fire Departments was due to December payroll being posted in the month of January.

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, Human Services, Sinking Fund (Debt Service), Public Health, Public Property, and Managing Director’s, obligated more than 60.0% of their budget. In total, 16 departments obligated more than 58.3% (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, as Revised October 29, 2021  
<sup>2</sup> The highest obligated departments may have large contracts that get encumbered early in the year

| Appendix A:<br>City of Philadelphia FY2022 Obligations<br>January 2021 and Year-To-Date |               |                     |                                 |                 |                          |
|-----------------------------------------------------------------------------------------|---------------|---------------------|---------------------------------|-----------------|--------------------------|
| Department                                                                              | Target Budget | January Obligations | Percentage Obligated in January | YTD Obligations | Percentage Obligated YTD |
| Art Museum                                                                              | \$2,040,000   | \$510,000           | 25.0%                           | \$1,530,000     | 75.0%                    |
| Auditing                                                                                | 9,853,289     | 725,459             | 7.4%                            | 5,785,175       | 58.7%                    |
| Board of Ethics                                                                         | 975,196       | 66,513              | 6.8%                            | 474,847         | 48.7%                    |
| Board of Revision of Taxes                                                              | 1,053,462     | 102,799             | 9.8%                            | 596,441         | 56.6%                    |
| City Commissioners                                                                      | 21,969,852    | 87,477              | 0.4%                            | 9,404,264       | 42.8%                    |
| City Council                                                                            | 18,677,973    | 1,203,507           | 6.4%                            | 9,730,568       | 52.1%                    |
| City Treasurer                                                                          | 4,740,997     | 315,925             | 6.7%                            | 2,540,755       | 53.6%                    |
| Civil Service Commission                                                                | 25,207,742    | 10,342              | 0.0%                            | 103,768         | 0.4%                     |
| Commerce                                                                                | 35,655,094    | 197,440             | 0.6%                            | 29,346,913      | 82.3%                    |
| District Attorney                                                                       | 41,831,659    | 4,856,148           | 11.6%                           | 26,438,573      | 63.2%                    |
| Finance                                                                                 | 1,913,486,019 | 65,329,109          | 3.4%                            | 727,748,329     | 38.0%                    |
| Fire                                                                                    | 361,066,229   | 47,344,228          | 13.1%                           | 195,408,385     | 54.1%                    |
| First Judicial District                                                                 | 117,199,029   | 7,228,435           | 6.2%                            | 60,868,211      | 51.9%                    |
| Fleet Management                                                                        | 56,092,570    | 6,436,688           | 11.5%                           | 38,117,153      | 68.0%                    |
| Free Library                                                                            | 43,206,342    | 2,996,016           | 6.9%                            | 24,630,096      | 57.0%                    |
| Human Relations Commission                                                              | 2,387,728     | 193,811             | 8.1%                            | 1,323,345       | 55.4%                    |
| Human Services                                                                          | 179,162,558   | 1,664,864           | 0.9%                            | 139,186,567     | 77.7%                    |
| L&I: Board of Building Standards                                                        | 82,018        | 540                 | 0.7%                            | 43,837          | 53.4%                    |
| L&I: Board of L+I Review                                                                | 176,071       | 8,424               | 4.8%                            | 81,265          | 46.2%                    |
| Labor                                                                                   | 3,313,659     | 204,581             | 6.2%                            | 1,473,390       | 44.5%                    |
| Law                                                                                     | 19,147,482    | 1,346,383           | 7.0%                            | 12,452,787      | 65.0%                    |
| Licenses & Inspections                                                                  | 39,934,445    | 3,246,230           | 8.1%                            | 23,100,474      | 57.8%                    |
| Managing Director                                                                       | 178,488,910   | 7,805,223           | 4.4%                            | 109,638,870     | 61.4%                    |
| Mayor                                                                                   | 6,849,201     | 446,260             | 6.5%                            | 3,716,255       | 54.3%                    |
| Chief Administrative Officer                                                            | 10,944,536    | 711,467             | 6.5%                            | 3,965,855       | 36.2%                    |
| Community Empowerment and Opportunity                                                   | 1,509,000     | 14,000              | 0.9%                            | 802,000         | 53.1%                    |
| Mural Arts Program                                                                      | 2,652,179     | 34,300              | 1.3%                            | 223,034         | 8.4%                     |

| Appendix A:<br>City of Philadelphia FY2022 Obligations<br>January 2021 and Year-To-Date |                 |                     |                                 |                 |                          |
|-----------------------------------------------------------------------------------------|-----------------|---------------------|---------------------------------|-----------------|--------------------------|
| Department                                                                              | Target Budget   | January Obligations | Percentage Obligated in January | YTD Obligations | Percentage Obligated YTD |
| Behavioral Health                                                                       | 23,596,932      | 1,409,759           | 6.0%                            | 18,233,082      | 77.3%                    |
| Children and Families                                                                   | 442,000         | 42,361              | 9.6%                            | 257,067         | 58.2%                    |
| Homeless Services                                                                       | 55,321,342      | 2,948,609           | 5.3%                            | 47,967,834      | 86.7%                    |
| Human Resources                                                                         | 6,470,804       | 344,804             | 5.3%                            | 3,604,843       | 55.7%                    |
| Innovation and Technology                                                               | 110,824,010     | 5,450,040           | 4.9%                            | 59,634,102      | 53.8%                    |
| Inspector General                                                                       | 1,607,423       | 117,716             | 7.3%                            | 886,645         | 55.2%                    |
| Property Assessment                                                                     | 16,783,833      | 1,393,149           | 8.3%                            | 8,831,302       | 52.6%                    |
| Sustainability                                                                          | 1,574,587       | 46,683              | 3.0%                            | 746,287         | 47.4%                    |
| Parks & Recreation                                                                      | 64,064,553      | 5,539,084           | 8.6%                            | 39,009,667      | 60.9%                    |
| Planning & Development                                                                  | 17,223,828      | 365,127             | 2.1%                            | 10,785,586      | 62.6%                    |
| Police                                                                                  | 729,347,734     | 81,584,201          | 11.2%                           | 420,741,974     | 57.7%                    |
| Prisons                                                                                 | 250,251,313     | 8,903,587           | 3.6%                            | 144,534,736     | 57.8%                    |
| Procurement                                                                             | 6,056,338       | 228,962             | 3.8%                            | 2,498,448       | 41.3%                    |
| Public Health                                                                           | 163,004,196     | 8,157,301           | 5.0%                            | 107,181,015     | 65.8%                    |
| Public Property                                                                         | 220,146,720     | 1,868,660           | 0.8%                            | 133,299,599     | 60.6%                    |
| Records                                                                                 | 3,987,713       | 312,582             | 7.8%                            | 2,480,269       | 62.2%                    |
| Register of Wills                                                                       | 4,281,429       | 386,205             | 9.0%                            | 2,463,412       | 57.5%                    |
| Revenue                                                                                 | 26,868,692      | 1,697,147           | 6.3%                            | 13,507,462      | 50.3%                    |
| Sheriff                                                                                 | 26,795,874      | 2,087,475           | 7.8%                            | 15,179,444      | 56.6%                    |
| Sinking Fund                                                                            | 297,227,515     | 45,531,624          | 15.3%                           | 228,203,056     | 76.8%                    |
| Streets                                                                                 | 173,358,413     | 20,245,100          | 11.7%                           | 102,417,694     | 59.1%                    |
| Totals                                                                                  | \$5,296,938,489 | \$341,746,344       | 6.5%                            | \$2,791,194,683 | 52.7%                    |

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

| Department                       | Year-to-Date Obligations FY2022 | Year-to-Date Obligations FY2021 | Over/(Under) FY2021 | Percent Over/(Under) FY2021 |
|----------------------------------|---------------------------------|---------------------------------|---------------------|-----------------------------|
| Art Museum                       | \$1,530,000                     | \$1,020,000                     | \$510,000           | 50.0%                       |
| Auditing                         | 5,785,175                       | 5,813,286                       | (28,111)            | -0.5%                       |
| Board of Ethics                  | 474,847                         | 448,567                         | 26,280              | 5.9%                        |
| Board of Revision of Taxes       | 596,441                         | 613,684                         | (17,243)            | -2.8%                       |
| City Commissioners               | 9,404,264                       | 11,074,783                      | (1,670,519)         | -15.1%                      |
| City Council                     | 9,730,568                       | 9,815,251                       | (84,683)            | -0.9%                       |
| City Treasurer                   | 2,540,755                       | 1,167,598                       | 1,373,157           | 117.6%                      |
| Civil Service Commission         | 103,768                         | 120,944                         | (17,176)            | -14.2%                      |
| Commerce                         | 29,346,913                      | 20,151,680                      | 9,195,233           | 45.6%                       |
| District Attorney                | 26,438,573                      | 25,584,728                      | 853,845             | 3.3%                        |
| Finance                          | 727,748,329                     | 653,515,327                     | 74,233,002          | 11.4%                       |
| Fire                             | 195,408,385                     | 193,648,954                     | 1,759,431           | 0.9%                        |
| First Judicial District          | 60,868,211                      | 61,582,276                      | (714,065)           | -1.2%                       |
| Fleet Management                 | 38,117,153                      | 31,406,305                      | 6,710,848           | 21.4%                       |
| Free Library                     | 24,630,096                      | 24,740,627                      | (110,531)           | -0.4%                       |
| Human Relations Commission       | 1,323,345                       | 1,325,086                       | (1,741)             | -0.1%                       |
| Human Services                   | 139,186,567                     | 122,477,572                     | 16,708,995          | 13.6%                       |
| L&I: Board of Building Standards | 43,837                          | 45,959                          | (2,122)             | -4.6%                       |
| L&I: Board of L+I Review         | 81,265                          | 81,310                          | (45)                | -0.1%                       |
| Labor                            | 1,473,390                       | 1,259,346                       | 214,044             | 17.0%                       |
| Law                              | 12,452,787                      | 10,005,438                      | 2,447,349           | 24.5%                       |
| Licenses & Inspections           | 23,100,474                      | 20,303,291                      | 2,797,183           | 13.8%                       |
| Managing Director                | 109,638,870                     | 82,959,911                      | 26,678,959          | 32.2%                       |
| Mayor                            | 3,716,255                       | 3,768,244                       | (51,989)            | -1.4%                       |
| Chief Administrative Officer     | 3,965,855                       | 3,299,194                       | 666,661             | 20.2%                       |
| Community Empowerment            | 802,000                         | 0                               | 802,000             | 100%                        |
| Mural Arts Program               | 223,034                         | 1,841,382                       | (1,618,348)         | -87.9%                      |
| Behavioral Health                | 18,233,082                      | 14,781,374                      | 3,451,708           | 23.4%                       |
| Children and Families            | 257,067                         | 237,049                         | 20,018              | 8.4%                        |
| Homeless Services                | 47,967,834                      | 26,191,603                      | 21,776,231          | 83.1%                       |
| Human Resources                  | 3,604,843                       | 3,375,428                       | 229,415             | 6.8%                        |
| Innovation and Technology        | 59,634,102                      | 61,173,378                      | (1,539,276)         | -2.5%                       |
| Inspector General                | 886,645                         | 788,423                         | 98,222              | 12.5%                       |
| Property Assessment              | 8,831,302                       | 8,661,804                       | 169,498             | 2.0%                        |
| Office of Sustainability         | 746,287                         | 741,974                         | 4,313               | 0.6%                        |
| Parks and Recreation             | 39,009,667                      | 28,195,184                      | 10,814,483          | 38.4%                       |

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

| <b>Department</b>       | <b>Year-to-Date<br/>Obligations<br/>FY2022</b> | <b>Year-to-Date<br/>Obligations<br/>FY2021</b> | <b>Over/(Under)<br/>FY2021</b> | <b>Percent<br/>Over/(Under)<br/>FY2021</b> |
|-------------------------|------------------------------------------------|------------------------------------------------|--------------------------------|--------------------------------------------|
| Planning & Development  | 10,785,586                                     | 5,790,676                                      | 4,994,910                      | 86.3%                                      |
| Police                  | 420,741,974                                    | 417,199,089                                    | 3,542,885                      | 0.8%                                       |
| Prisons                 | 144,534,736                                    | 156,984,392                                    | (12,449,656)                   | -7.9%                                      |
| Procurement             | 2,498,448                                      | 2,938,714                                      | (440,266)                      | -15.0%                                     |
| Public Health           | 107,181,015                                    | 103,265,354                                    | 3,915,661                      | 3.8%                                       |
| Public Property         | 133,299,599                                    | 124,516,060                                    | 8,783,539                      | 7.1%                                       |
| Records                 | 2,480,269                                      | 2,221,007                                      | 259,262                        | 11.7%                                      |
| Register of Wills       | 2,463,412                                      | 2,444,206                                      | 19,206                         | 0.8%                                       |
| Revenue                 | 13,507,462                                     | 15,961,215                                     | (2,453,753)                    | -15.4%                                     |
| Sheriff                 | 15,179,444                                     | 15,835,735                                     | (656,291)                      | -4.1%                                      |
| Sinking Fund Commission | 228,203,056                                    | 223,657,797                                    | 4,545,259                      | 2.0%                                       |
| Streets                 | 102,417,694                                    | 93,584,036                                     | 8,833,658                      | 9.4%                                       |
| <b>Totals</b>           | <b>\$2,791,194,683</b>                         | <b>\$2,596,615,241</b>                         | <b>\$194,579,442</b>           | <b>7.5%</b>                                |