

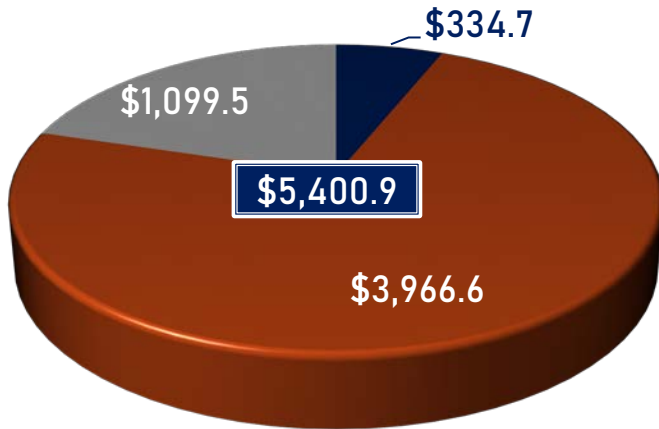


Pennsylvania Intergovernmental Cooperation Authority
Monthly City Obligations Update
 CITY OF PHILADELPHIA

April
 2022

City Spending Lower than Projections

FY2022 Budget and Spending
 (\$ in Millions)



Obligated: \$4.301 Billion
 Percent Obligated: 79.6%

YEAR-TO-DATE OBLIGATIONS

As the pie chart illustrates, through April of FY2022, the City has expended \$3.966 billion and encumbered an additional \$334.7 million. As a result, the City obligated \$4.301 billion of the \$5.400 billion in FY2022 appropriations. With 83.3% of the fiscal year elapsed, total year-to-date obligations amounted to 79.6% of the budgeted annual obligations.

As Table 1 shows, the City has spent \$324.4 million or 8.2% more than for the same period in FY2021. Also, the twelve departments with the largest budgets account for over \$3.835 billion, or 89.2% of the total obligations through April.

Finance, Human Services, MDO, and Public Health spent 10% more than in FY2021, due to increased indemnity and the pension obligation payments; quarterly payroll expenditure transfers and youth programmatic costs; increases in legal services; and, encumbering the contract for Phila Nursing Home, respectively.

Table 1: General Fund Obligations by Department

Departments	FY2022 Target Budget*	Month of April				Year-to-Date Through April			
		FY2022	FY2021	Over/(Under) FY2021	% Change	FY2022	FY2021	Over/(Under) FY2021	% Change
Finance ¹	\$1,951,898,827	\$58,879,990	\$67,497,857	(\$8,617,867)	-12.8%	\$1,604,775,815	\$1,445,313,812	\$159,462,003	11.0%
Police	764,127,374	53,697,327	49,839,318	3,858,009	7.7%	579,430,060	566,084,725	13,345,335	2.4%
Fire	375,759,623	27,618,314	23,008,511	4,609,803	20.0%	286,414,578	274,166,136	12,248,442	4.5%
Sinking Fund	297,227,515	23,920,679	5,738,846	18,181,833	316.8%	277,500,070	257,000,620	20,499,450	8.0%
Prisons	251,578,339	9,699,529	10,239,746	(540,217)	-5.3%	187,061,849	186,540,435	521,414	0.3%
Public Property ²	220,695,568	2,270,662	18,044,344	(15,773,682)	-87.4%	165,569,931	166,902,110	(1,332,179)	-0.8%
Human Services	181,340,515	(18,096)	595,744	(613,840)	-103.0%	154,662,686	137,934,537	16,728,149	12.1%
Managing Director ³	179,591,275	4,272,120	3,627,326	644,794	17.8%	124,111,540	96,344,410	27,767,130	28.8%
Streets	181,219,526	21,482,275	11,450,882	10,031,393	87.6%	147,520,239	137,458,227	10,062,012	7.3%
Public Health	166,029,489	15,787,514	6,987,834	8,799,680	125.9%	140,146,151	122,571,059	17,575,092	14.3%
First Judicial Dist.	120,589,397	10,789,822	7,590,212	3,199,610	42.2%	89,793,600	91,643,895	(1,850,295)	-2.0%
Innovation & Tech ⁴	111,700,969	6,479,119	5,595,578	883,541	15.8%	78,043,198	81,883,967	(3,840,769)	-4.7%
Sub-Total	\$4,801,758,417	\$234,879,256	\$210,216,198	24,663,058	11.7%	\$3,835,029,716	\$3,563,843,934	\$271,185,782	7.6%
Other Departments	599,117,870	35,253,285	32,583,750	2,669,535	8.2%	466,313,962	413,027,400	53,286,562	12.9%
Total General Fund	\$5,400,876,287	\$270,132,541	\$242,799,948	\$27,332,593	11.3%	\$4,301,343,679	\$3,976,871,334	\$324,472,345	8.2%

* 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.

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 the Defenders Association ⁴ Includes costs for 911 Call Center

Department	FY2022	FY2021	Over FY2021
Finance	\$1,604,775,815	\$1,445,313,812	\$159,462,003
Managing Director	124,111,540	96,344,410	27,767,130
Sinking Fund Commission	277,500,070	257,000,620	20,499,450
Public Health	140,146,151	122,571,059	17,575,092
Human Services	154,662,686	137,934,537	16,728,149
Homeless Services	52,325,823	35,953,109	16,372,714
Police	579,430,060	566,084,725	13,345,335
Parks & Recreation	53,224,701	40,582,807	12,641,894
Fire	286,414,578	274,166,136	12,248,442
Total	\$3,272,591,424	\$2,975,951,215	\$296,640,209

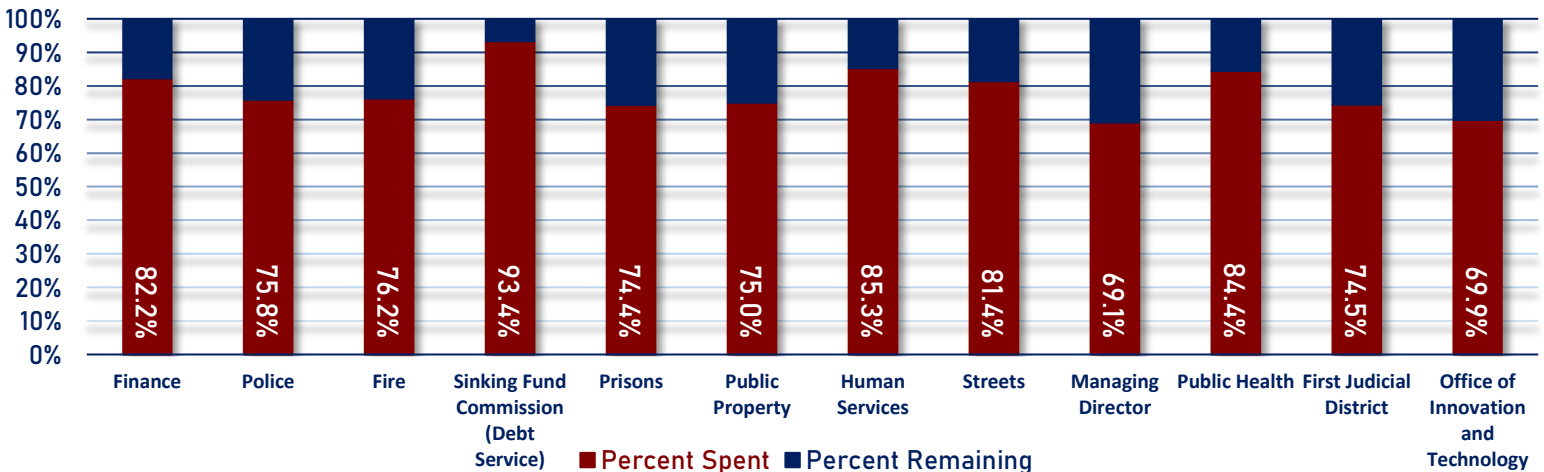
Class/Description	Budget ¹	Obligations	Percent Obligated YTD
100: Wages and Benefits	\$3,453,382,784	\$2,775,794,858	80.4%
200: Contracts/Leases	1,110,646,028	935,143,071	84.2%
300/400: Supplies/Equipment	123,070,495	91,950,443	74.7%
500: Indemnities/Contributions	391,528,063	300,107,192	76.7%
700: Debt Service	192,666,858	188,617,259	97.9%
800: Payments to Other Funds	48,791,974	9,730,856	19.9%
900: Advances/Misc. Payments	80,790,085	-	0.0%
Total	\$5,400,876,287	\$4,301,343,679	79.6%

MONTH OF APRIL OBLIGATIONS

As indicated in Table 1, the City obligated \$270.1 million in the month of April or 11.3% of the FY2022 budget. The largest 12 departments combined spent \$234.8 million, \$24.6 million more than they did last April. As shown in Table 1, Sinking Fund, Streets, and Public Health spent more than they did last April. The increase in the Sinking Fund was due to the scheduled general obligation bond principal and interest payments. The increase in Streets was due to the encumbering of disposal contracts, while the increase in Public Health was due to encumbering the Philadelphia Nursing Home contract. These increases were partially offset by decreases in Public Property, primarily due to timing of expenditures for the SEPTA subsidy.

As shown in the below graphic, Finance, Sinking Fund (Debt Service), Human Services, and Public Health, obligated over 83.3% of their budget. In total, 9 departments obligated more than 83.3% (the annualized monthly spend) of their budget, as shown in Appendix A.

Percent of Budget Spent Year to Date²



Source: Obligations totals provided to PICA by the Office of the Director of Finance; General Fund only
¹ As projected in the City's FY2022-2026 Five Year Financial Plan, as Revised October 29, 2021
² The highest obligated departments may have large contracts that get encumbered early in the year

Appendix A: City of Philadelphia FY2022 Obligations April 2022 and Year-To-Date					
Department	Target Budget	April Obligations	Percentage Obligated in April	YTD Obligations	Percentage Obligated YTD
Art Museum	\$2,040,000	\$510,000	25.0%	\$2,040,000	100.0%
Auditing	10,383,475	702,216	6.8%	8,071,246	77.7%
Board of Ethics	998,750	68,250	6.8%	666,341	66.7%
Board of Revision of Taxes	1,085,082	71,135	6.6%	831,132	76.6%
City Commissioners	22,390,977	931,853	4.2%	13,317,313	59.5%
City Council	19,003,893	1,309,216	6.9%	13,462,716	70.8%
City Treasurer	4,801,336	117,161	2.4%	2,219,537	46.2%
Civil Service Commission	6,002,359	12,047	0.2%	139,268	2.3%
Commerce	35,751,516	988,628	2.8%	32,140,659	89.9%
District Attorney	43,071,796	3,118,791	7.2%	35,826,224	83.2%
Finance	1,951,898,827	58,879,990	3.0%	1,604,775,815	82.2%
Fire	375,759,623	27,618,314	7.3%	286,414,578	76.2%
First Judicial District	120,589,397	10,789,822	8.9%	89,793,600	74.5%
Fleet Management	57,051,291	3,261,220	5.7%	48,945,020	85.8%
Free Library	45,659,552	4,371,791	9.6%	34,804,512	76.2%
Human Relations Commission	2,537,789	196,682	7.8%	1,862,615	73.4%
Human Services	181,340,515	(18,096)	0.0%	154,662,686	85.3%
L&I: Board of Building Standards	84,612	6,470	7.6%	60,407	71.4%
L&I: Board of L+I Review	181,598	11,731	6.5%	112,924	62.2%
Labor	3,387,247	185,952	5.5%	2,058,026	60.8%
Law	19,463,196	1,257,221	6.5%	16,021,175	82.3%
Licenses & Inspections	41,388,072	2,313,498	5.6%	30,688,187	74.1%
Managing Director	179,591,275	4,272,120	2.4%	124,111,540	69.1%
Mayor	6,990,987	461,640	6.6%	5,119,126	73.2%
Chief Administrative Officer	11,078,983	436,110	3.9%	5,297,410	47.8%
Community Empowerment and Opportunity	1,509,000	0	0.0%	802,000	53.1%
Mural Arts Program	2,663,807	29,394	1.1%	2,387,531	89.6%

Appendix A: City of Philadelphia FY2022 Obligations April 2022 and Year-To-Date					
Department	Target Budget	April Obligations	Percentage Obligated in April	YTD Obligations	Percentage Obligated YTD
Behavioral Health	23,664,803	277,316	1.2%	21,893,074	92.5%
Children and Families	452,719	22,020	4.9%	325,631	71.9%
Homeless Services	55,853,337	1,122,810	2.0%	52,325,823	93.7%
Human Resources	6,768,679	316,204	4.7%	4,723,446	69.8%
Innovation and Technology	111,700,969	6,479,119	5.8%	78,043,198	69.9%
Inspector General	1,647,092	108,242	6.6%	1,218,985	74.0%
Property Assessment	17,648,055	1,083,570	6.1%	11,995,399	68.0%
Sustainability	1,592,526	21,930	1.4%	1,063,432	66.8%
Parks & Recreation	66,546,227	6,286,235	9.4%	53,224,701	80.0%
Planning & Development	17,463,536	396,116	2.3%	12,120,041	69.4%
Police	764,127,374	53,697,327	7.0%	579,430,060	75.8%
Prisons	251,578,339	9,699,529	3.9%	187,061,849	74.4%
Procurement	6,198,390	303,529	4.9%	3,320,337	53.6%
Public Health	166,029,489	15,787,514	9.5%	140,146,151	84.4%
Public Property	220,695,568	2,270,662	1.0%	165,569,931	75.0%
Records	4,171,288	204,497	4.9%	3,279,509	78.6%
Register of Wills	4,346,293	429,056	9.9%	3,597,540	82.8%
Revenue	28,220,547	1,646,249	5.8%	18,608,243	65.9%
Sheriff	27,019,060	2,674,507	9.9%	21,744,432	80.5%
Sinking Fund	297,227,515	23,920,679	8.0%	277,500,070	93.4%
Streets	181,219,526	21,482,275	11.9%	147,520,239	81.4%
Totals	\$5,400,876,287	\$270,132,541	5.0%	\$4,301,343,679	79.6%

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

Department	Year-to-Date Obligations FY2022	Year-to-Date Obligations FY2021	Over/(Under) FY2021	Percent Over/(Under) FY2021
Art Museum	\$2,040,000	\$2,040,000	\$ 0	0.0%
Auditing	8,071,246	7,903,289	167,957	2.1%
Board of Ethics	666,341	643,813	22,528	3.5%
Board of Revision of Taxes	831,132	836,525	(5,393)	-0.6%
City Commissioners	13,317,313	17,593,848	(4,276,535)	-24.3%
City Council	13,462,716	13,535,737	(73,021)	-0.5%
City Treasurer	2,219,537	1,428,778	790,759	55.3%
Civil Service Commission	139,268	147,732	(8,464)	-5.7%
Commerce	32,140,659	20,947,629	11,193,030	53.4%
District Attorney	35,826,224	35,015,065	811,159	2.3%
Finance	1,604,775,815	1,445,313,812	159,462,003	11.0%
Fire	286,414,578	274,166,136	12,248,442	4.5%
First Judicial District	89,793,600	91,643,895	(1,850,295)	-2.0%
Fleet Management	48,945,020	43,825,111	5,119,909	11.7%
Free Library	34,804,512	34,747,687	56,825	0.2%
Human Relations Commission	1,862,615	1,880,755	(18,140)	-1.0%
Human Services	154,662,686	137,934,537	16,728,149	12.1%
L&I: Board of Building Standards	60,407	66,628	(6,221)	-9.3%
L&I: Board of L+I Review	112,924	112,195	729	0.6%
Labor	2,058,026	1,764,618	293,408	16.6%
Law	16,021,175	12,746,164	3,275,011	25.7%
Licenses & Inspections	30,688,187	28,433,691	2,254,496	7.9%
Managing Director	124,111,540	96,344,410	27,767,130	28.8%
Mayor	5,119,126	5,163,346	(44,220)	-0.9%
Chief Administrative Officer	5,297,410	4,410,542	886,868	20.1%
Community Empowerment	802,000	0	802,000	100%
Mural Arts Program	2,387,531	1,960,239	427,292	21.8%
Behavioral Health	21,893,074	15,137,981	6,755,093	44.6%
Children and Families	325,631	333,330	(7,699)	-2.3%
Homeless Services	52,325,823	35,953,109	16,372,714	45.5%
Human Resources	4,723,446	4,480,184	243,262	5.4%
Innovation and Technology	78,043,198	81,883,967	(3,840,769)	-4.7%
Inspector General	1,218,985	1,079,652	139,333	12.9%
Property Assessment	11,995,399	12,175,240	(179,841)	-1.5%
Office of Sustainability	1,063,432	870,488	192,944	22.2%
Parks and Recreation	53,224,701	40,582,807	12,641,894	31.2%

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

Department	Year-to-Date Obligations FY2022	Year-to-Date Obligations FY2021	Over/(Under) FY2021	Percent Over/(Under) FY2021
Planning & Development	12,120,041	13,434,570	(1,314,529)	-9.8%
Police	579,430,060	566,084,725	13,345,335	2.4%
Prisons	187,061,849	186,540,435	521,414	0.3%
Procurement	3,320,337	3,870,293	(549,956)	-14.2%
Public Health	140,146,151	122,571,059	17,575,092	14.3%
Public Property	165,569,931	166,902,110	(1,332,179)	-0.8%
Records	3,279,509	2,956,654	322,855	10.9%
Register of Wills	3,597,540	3,480,949	116,591	3.3%
Revenue	18,608,243	21,720,898	(3,112,655)	-14.3%
Sheriff	21,744,432	21,747,855	(3,423)	0.0%
Sinking Fund Commission	277,500,070	257,000,620	20,499,450	8.0%
Streets	147,520,239	137,458,227	10,062,012	7.3%
Totals	\$4,301,343,679	\$3,976,871,334	\$324,472,345	8.2%