

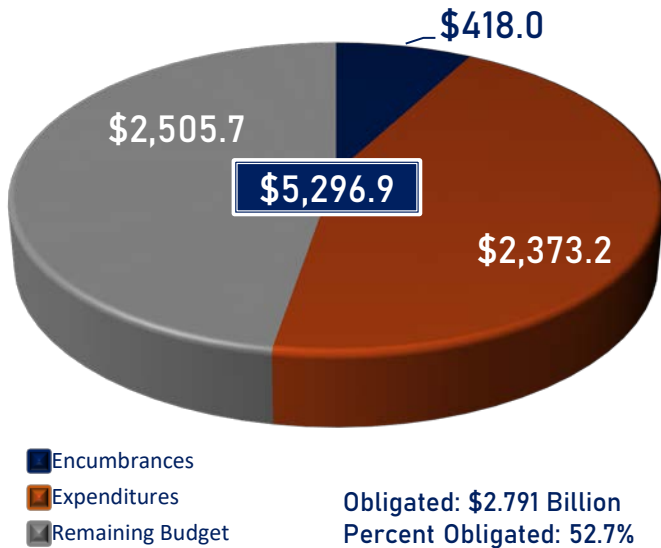


Pennsylvania Intergovernmental Cooperation Authority  
**Monthly City Obligations Update**  
 CITY OF PHILADELPHIA

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**

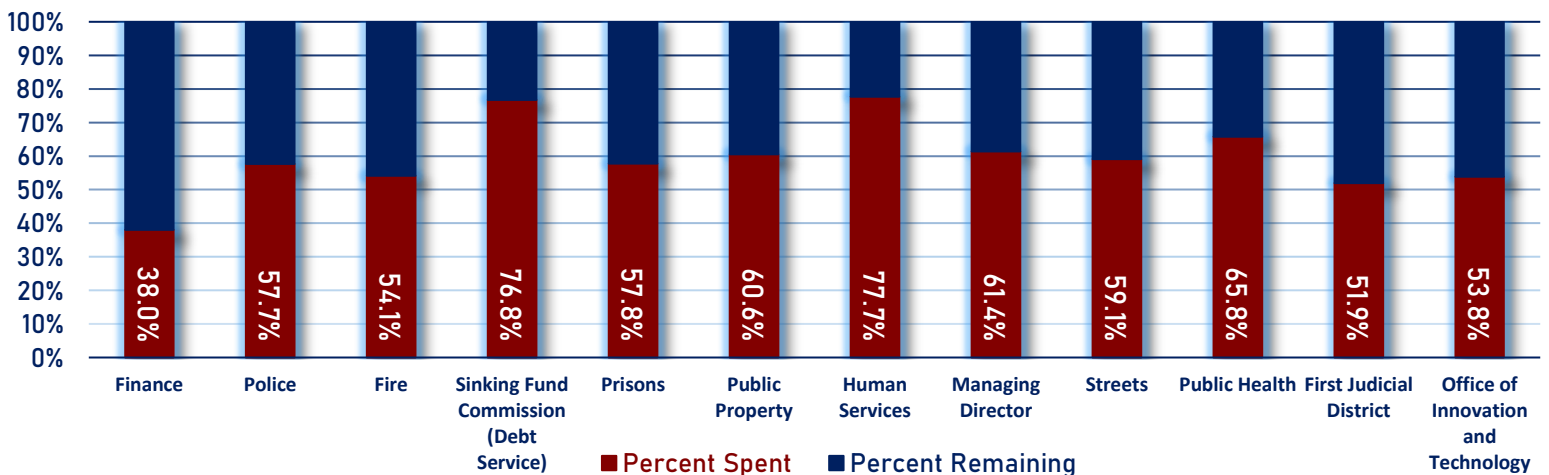
Class/Description	Budget <sup>1</sup>	Obligations	Percent Obligated YTD
100: Wages and Benefits	\$3,332,119,326	\$1,536,732,039	46.1%
200: Contracts/Leases	1,110,646,028	788,531,374	71.0%
300/400: Supplies/Equipment	121,186,140	66,579,570	54.9%
500: Indemnities/Contributions	391,528,063	222,573,717	56.8%
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: City of Philadelphia FY2022 Obligations January 2022 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%

<b>Appendix A:            City of Philadelphia FY2022 Obligations            January 2022 and Year-To-Date</b>					
<b>Department</b>	<b>Target Budget</b>	<b>January Obligations</b>	<b>Percentage Obligated in January</b>	<b>YTD Obligations</b>	<b>Percentage Obligated YTD</b>
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%
<b>Totals</b>	<b>\$5,296,938,489</b>	<b>\$341,746,344</b>	<b>6.5%</b>	<b>\$2,791,194,683</b>	<b>52.7%</b>

**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 Obligations FY2022</b>	<b>Year-to-Date Obligations FY2021</b>	<b>Over/(Under) FY2021</b>	<b>Percent Over/(Under) 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>