

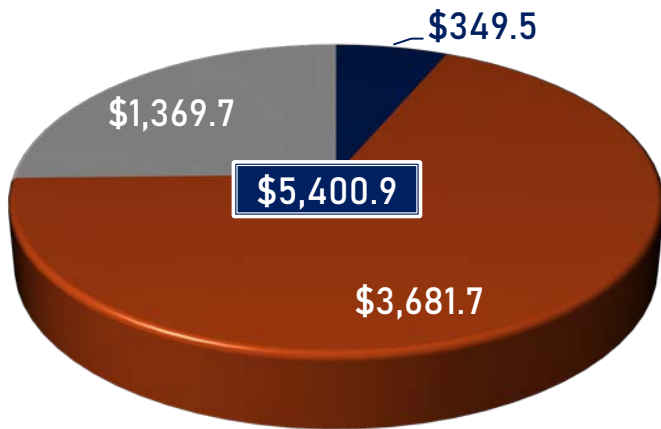


Pennsylvania Intergovernmental Cooperation Authority
Monthly City Obligations Update
 CITY OF PHILADELPHIA

March
2022

City Spending Lower than Projections

FY2022 Budget and Spending
(\$ in Millions)



- Encumbrances
- Expenditures
- Remaining Budget

Obligated: \$4.031 Billion
Percent Obligated: 74.6%

YEAR-TO-DATE OBLIGATIONS

As the pie chart illustrates, through March of FY2022, the City has expended \$3.681 billion and encumbered an additional \$349.5 million. As a result, the City obligated \$4.031 billion of the \$5.400 billion in FY2022 appropriations. With 75.0% of the fiscal year elapsed, total year-to-date obligations amounted to 74.6% of the budgeted annual obligations.

As Table 1 shows, the City has spent \$297.1 million or 8.0% more than for the same period in FY2021. Also, the twelve departments with the largest budgets account for over \$3.600 billion, or 89.3% of the total obligations through March.

Finance, Human Services, and MDO spent 10% more than in FY2021, due to increased indemnity and the pension obligation payments; quarterly payroll expenditure transfers and programmatic costs; and increases in legal services and for the Youth Violence Reduction Partnerships, respectively.

Table 1: General Fund Obligations by Department

Departments	FY2022 Target Budget*	Month of March				Year-to-Date Through March			
		FY2022	FY2021	Over/(Under) FY2021	% Change	FY2022	FY2021	Over/(Under) FY2021	% Change
Finance ¹	\$1,951,898,827	\$775,067,695	\$650,821,474	\$124,246,221	19.1%	\$1,545,895,825	\$1,377,815,955	\$168,079,870	12.2%
Police	764,127,374	53,751,400	50,119,675	3,631,725	7.2%	525,732,733	516,245,407	9,487,326	1.8%
Fire	375,759,623	31,317,938	18,413,200	12,904,738	70.1%	258,796,264	251,157,625	7,638,639	3.0%
Sinking Fund	297,227,515	19,907,203	19,251,134	656,069	3.4%	253,579,390	251,261,774	2,317,616	0.9%
Prisons	251,578,339	23,439,564	10,231,888	13,207,676	129.1%	177,362,320	176,300,689	1,061,631	0.6%
Public Property ²	220,695,568	3,021,327	21,892,482	(18,871,155)	-86.2%	163,299,269	148,857,767	14,441,502	9.7%
Human Services	181,340,515	4,332,081	11,835,359	(7,503,278)	-63.4%	154,680,782	137,338,793	17,341,989	12.6%
Managing Director ³	179,591,275	6,167,381	5,977,275	190,106	3.2%	119,839,421	92,717,084	27,122,337	29.3%
Streets	181,219,526	10,059,333	23,273,337	(13,214,004)	-56.8%	126,037,963	126,007,345	30,618	0.0%
Public Health	166,029,489	6,110,342	7,246,719	(1,136,377)	-15.7%	124,358,637	115,583,225	8,775,412	7.6%
First Judicial Dist.	120,589,397	9,758,513	12,687,360	(2,928,847)	-23.1%	79,003,778	84,053,683	(5,049,905)	-6.0%
Innovation & Tech ⁴	111,700,969	6,954,109	7,671,269	(717,160)	-9.3%	71,564,079	76,288,389	(4,724,310)	-6.2%
Sub-Total	\$4,801,758,417	\$949,886,886	\$839,421,171	\$110,465,715	13.2%	\$3,600,150,461	\$3,353,627,736	\$246,522,725	7.4%
Other Departments	599,117,870	32,512,411	45,601,558	(13,089,147)	-28.7%	431,060,677	380,443,650	50,617,027	13.3%
Total General Fund	\$5,400,876,287	\$982,399,298	\$885,022,730	\$97,376,568	11.0%	\$4,031,211,138	\$3,734,071,385	\$297,139,753	8.0%

¹ 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.
² Includes costs for Employee Benefits and contribution to the School District of Philadelphia, Community College, and indemnities
³ includes costs for Space Rentals, Septa Subsidy, and Utilities
⁴ Includes costs for the Defenders Association ⁵ Includes costs for 911 Call Center ⁶ Most recent Target Budget is \$5.372 billion, which will be reflected in the next month's update.

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

Department	FY2022	FY2021	Over FY2021
Finance	\$1,545,895,825	\$1,377,815,955	\$168,079,870
Managing Director	119,839,421	92,717,084	27,122,337
Human Services	154,680,752	137,338,793	17,341,959
Homeless Services	51,203,012	34,872,547	16,330,465
Public Property	163,299,269	148,857,767	14,441,502
Parks & Recreation	46,938,466	36,227,336	10,711,130
Commerce	31,152,031	20,717,264	10,434,767
Police	525,732,733	516,245,407	9,487,326
Public Health	124,358,637	115,583,225	8,775,412
Total	\$2,763,100,175	\$2,480,375,377	\$282,724,798

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

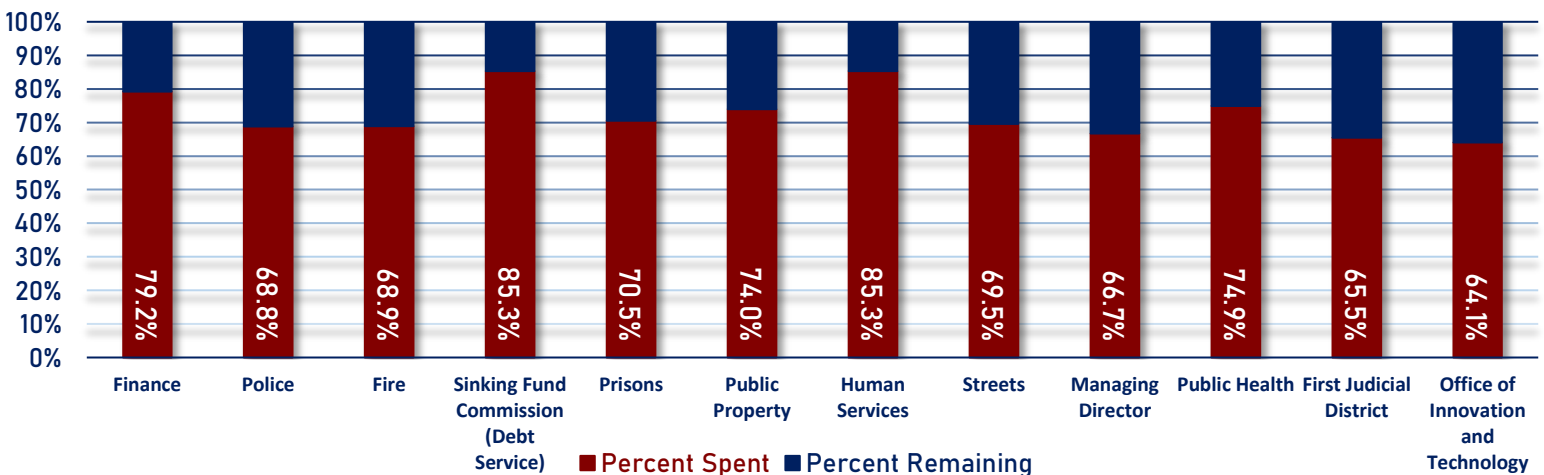
Class/Description	Budget ¹	Obligations	Percent Obligated YTD
100: Wages and Benefits	\$3,453,382,784	\$2,572,190,350	74.5%
200: Contracts/Leases	1,110,646,028	899,937,209	81.0%
300/400: Supplies/Equipment	123,070,495	84,128,506	68.4%
500: Indemnities/Contributions	391,528,063	296,480,436	75.7%
700: Debt Service	192,666,858	169,667,183	88.1%
800: Payments to Other Funds	48,791,974	8,807,452	18.1%
900: Advances/Misc. Payments	80,790,085	-	0.0%
Total	\$5,400,876,287	\$4,031,211,137	74.6%

MONTH OF MARCH OBLIGATIONS

As indicated in Table 1, the City obligated \$982.3 million in the month of March or 11.0% of the FY2022 budget, the largest spending month this fiscal year. The largest 12 departments combined spent \$949.8 million, \$110.4 million more than they did last March. As shown in Table 1, Finance, Fire, and Prisons spent more than they did last March. The increase in Finance was due to the increased pension obligation payment, while the increase in Fire resulted from the annual holiday pay, and Prisons resulted from increased inmate medical services. These increases were partially offset by decreases in Public Property and Streets, primarily due to timing of expenditures for the SEPTA subsidy and the disposal contracts, respectively.

As shown in the below graphic, Finance, Sinking Fund (Debt Service), Human Services, and Public Health, obligated over 75.0% of their budget. In total, 11 departments obligated more than 75.0% (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 March 2022 and Year-To-Date					
Department	Target Budget	March Obligations	Percentage Obligated in March	YTD Obligations	Percentage Obligated YTD
Art Museum	\$2,040,000	\$0	0.0%	\$1,530,000	75.0%
Auditing	10,383,475	838,019	8.1%	7,369,031	71.0%
Board of Ethics	998,750	63,140	6.3%	598,091	59.9%
Board of Revision of Taxes	1,085,082	79,750	7.3%	759,997	70.0%
City Commissioners	22,390,977	1,473,429	6.6%	12,385,459	55.3%
City Council	19,003,893	1,128,151	5.9%	12,153,500	64.0%
City Treasurer	4,801,336	(28,401)	-0.6%	2,102,375	43.8%
Civil Service Commission	6,002,359	12,052	0.2%	127,221	2.1%
Commerce	35,751,516	825,820	2.3%	31,152,031	87.1%
District Attorney	43,071,796	3,167,466	7.4%	32,707,433	75.9%
Finance	1,951,898,827	775,067,695	39.7%	1,545,895,825	79.2%
Fire	375,759,623	31,317,938	8.3%	258,796,264	68.9%
First Judicial District	120,589,397	9,758,513	8.1%	79,003,778	65.5%
Fleet Management	57,051,291	2,867,804	5.0%	45,683,801	80.1%
Free Library	45,659,552	2,911,611	6.4%	30,432,721	66.7%
Human Relations Commission	2,537,789	162,248	6.4%	1,665,934	65.6%
Human Services	181,340,515	4,332,081	2.4%	154,680,782	85.3%
L&I: Board of Building Standards	84,612	6,784	8.0%	53,936	63.7%
L&I: Board of L+I Review	181,598	10,682	5.9%	101,193	55.7%
Labor	3,387,247	167,575	4.9%	1,872,074	55.3%
Law	19,463,196	1,052,671	5.4%	14,763,954	75.9%
Licenses & Inspections	41,388,072	2,820,113	6.8%	28,374,690	68.6%
Managing Director	179,591,275	6,167,381	3.4%	119,839,421	66.7%
Mayor	6,990,987	490,371	7.0%	4,657,486	66.6%
Chief Administrative Officer	11,078,983	568,415	5.1%	4,861,300	43.9%
Community Empowerment and Opportunity	1,509,000	0	0.0%	802,000	53.1%
Mural Arts Program	2,663,807	39,748	1.5%	2,358,137	88.5%

Appendix A: City of Philadelphia FY2022 Obligations March 2022 and Year-To-Date					
Department	Target Budget	March Obligations	Percentage Obligated in March	YTD Obligations	Percentage Obligated YTD
Behavioral Health	23,664,803	1,894,717	8.0%	21,615,758	91.3%
Children and Families	452,719	22,322	4.9%	303,611	67.1%
Homeless Services	55,853,337	1,020,314	1.8%	51,203,012	91.7%
Human Resources	6,768,679	402,814	6.0%	4,407,242	65.1%
Innovation and Technology	111,700,969	6,954,109	6.2%	71,564,079	64.1%
Inspector General	1,647,092	111,025	6.7%	1,110,743	67.4%
Property Assessment	17,648,055	1,037,586	5.9%	10,911,829	61.8%
Sustainability	1,592,526	255,339	16.0%	1,041,502	65.4%
Parks & Recreation	66,546,227	4,040,154	6.1%	46,938,466	70.5%
Planning & Development	17,463,536	363,841	2.1%	11,723,926	67.1%
Police	764,127,374	53,751,400	7.0%	525,732,733	68.8%
Prisons	251,578,339	23,439,564	9.3%	177,362,320	70.5%
Procurement	6,198,390	285,962	4.6%	3,016,808	48.7%
Public Health	166,029,489	6,110,342	3.7%	124,358,637	74.9%
Public Property	220,695,568	3,021,327	1.4%	163,299,269	74.0%
Records	4,171,288	336,605	8.1%	3,075,013	73.7%
Register of Wills	4,346,293	376,981	8.7%	3,168,484	72.9%
Revenue	28,220,547	1,730,847	6.1%	16,961,994	60.1%
Sheriff	27,019,060	1,976,458	7.3%	19,069,925	70.6%
Sinking Fund	297,227,515	19,907,203	6.7%	253,579,390	85.3%
Streets	181,219,526	10,059,333	5.6%	126,037,963	69.5%
Totals	\$5,400,876,287	\$982,399,298	18.2%	\$4,031,211,138	74.6%

Appendix B:
City of Philadelphia Year-to-Date Obligations Through March
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	7,369,031	7,172,928	196,103	2.7%
Board of Ethics	598,091	579,076	19,015	3.3%
Board of Revision of Taxes	759,997	764,751	(4,754)	-0.6%
City Commissioners	12,385,459	15,975,738	(3,590,279)	-22.5%
City Council	12,153,500	12,383,811	(230,311)	-1.9%
City Treasurer	2,102,375	1,335,821	766,554	57.4%
Civil Service Commission	127,221	138,966	(11,745)	-8.5%
Commerce	31,152,031	20,717,264	10,434,767	50.4%
District Attorney	32,707,433	30,917,238	1,790,195	5.8%
Finance	1,545,895,825	1,377,815,955	168,079,870	12.2%
Fire	258,796,264	251,157,625	7,638,639	3.0%
First Judicial District	79,003,778	84,053,683	(5,049,905)	-6.0%
Fleet Management	45,683,801	40,648,615	5,035,186	12.4%
Free Library	30,432,721	32,136,940	(1,704,219)	-5.3%
Human Relations Commission	1,665,934	1,708,597	(42,663)	-2.5%
Human Services	154,680,782	137,338,793	17,341,989	12.6%
L&I: Board of Building Standards	53,936	60,618	(6,682)	-11.0%
L&I: Board of L+I Review	101,193	103,324	(2,131)	-2.1%
Labor	1,872,074	1,592,992	279,082	17.5%
Law	14,763,954	11,977,748	2,786,206	23.3%
Licenses & Inspections	28,374,690	25,671,191	2,703,499	10.5%
Managing Director	119,839,421	92,717,084	27,122,337	29.3%
Mayor	4,657,486	4,721,649	(64,163)	-1.4%
Chief Administrative Officer	4,861,300	3,916,938	944,362	24.1%
Community Empowerment	802,000	0	802,000	100%
Mural Arts Program	2,358,137	1,913,566	444,571	23.2%
Behavioral Health	21,615,758	15,021,508	6,594,250	43.9%
Children and Families	303,611	301,236	2,375	0.8%
Homeless Services	51,203,012	34,872,547	16,330,465	46.8%
Human Resources	4,407,242	4,034,819	372,423	9.2%
Innovation and Technology	71,564,079	76,288,389	(4,724,310)	-6.2%
Inspector General	1,110,743	982,525	128,218	13.0%
Property Assessment	10,911,829	10,826,843	84,986	0.8%
Office of Sustainability	1,041,502	805,763	235,739	29.3%
Parks and Recreation	46,938,466	36,227,336	10,711,130	29.6%

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

Department	Year-to-Date Obligations FY2022	Year-to-Date Obligations FY2021	Over/(Under) FY2021	Percent Over/(Under) FY2021
Planning & Development	11,723,926	12,987,257	(1,263,331)	-9.7%
Police	525,732,733	516,245,407	9,487,326	1.8%
Prisons	177,362,320	176,300,689	1,061,631	0.6%
Procurement	3,016,808	3,604,028	(587,220)	-16.3%
Public Health	124,358,637	115,583,225	8,775,412	7.6%
Public Property	163,299,269	148,857,767	14,441,502	9.7%
Records	3,075,013	2,673,879	401,134	15.0%
Register of Wills	3,168,484	3,151,515	16,969	0.5%
Revenue	16,961,994	19,772,319	(2,810,325)	-14.2%
Sheriff	19,069,925	19,724,303	(654,378)	-3.3%
Sinking Fund Commission	253,579,390	251,261,774	2,317,616	0.9%
Streets	126,037,963	126,007,345	30,618	0.0%
Totals	\$4,031,211,138	\$3,734,071,385	\$297,139,753	8.0%