

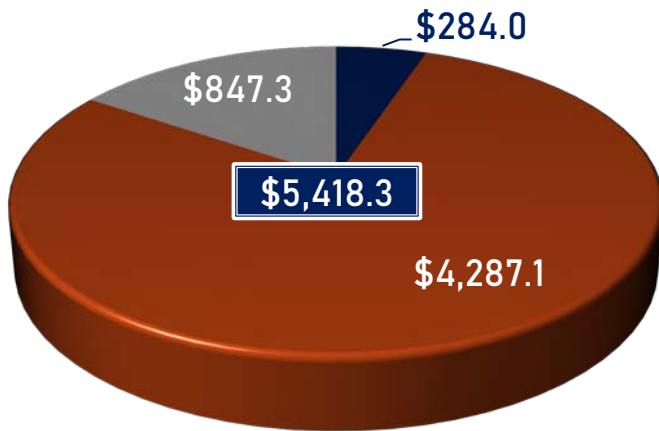


Pennsylvania Intergovernmental Cooperation Authority  
**Monthly City Obligations Update**  
 CITY OF PHILADELPHIA

May  
 2022

**City Spending Lower than Projections**

FY2022 Budget and Spending  
 (\$ in Millions)



- Encumbrances
- Expenditures
- Remaining Budget

Obligated: \$4.571 Billion  
 Percent Obligated: 84.3%

**YEAR-TO-DATE OBLIGATIONS**

As the pie chart illustrates, through May of FY2022, the City has expended \$4.287 billion and encumbered an additional \$284.0 million. As a result, the City obligated \$4.571 billion of the \$5.418 billion in FY2022 appropriations. With 11 months or 91.7% of the fiscal year elapsed, total year-to-date obligations amounted to 84.3% of the budgeted annual appropriations.

As Table 1 shows, the City has spent \$350.5 million or 8.3% more than for the same period in FY2021. Also, the twelve departments with the largest budgets account for over \$4.071 billion, or 89.1% of the total obligations through May.

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

Table 1: General Fund Obligations by Department

Departments	FY2022 Target Budget*	Month of May				Year-to-Date Through May			
		FY2022	FY2021	Over/(Under) FY2021	% Change	FY2022	FY2021	Over/(Under) FY2021	% Change
Finance <sup>1</sup>	\$1,952,148,827	\$66,855,972	\$54,325,445	\$12,530,527	23.1%	\$1,671,631,787	\$1,499,639,258	\$171,992,529	11.5%
Police	764,127,374	54,115,146	55,380,617	(1,265,471)	-2.3%	633,545,206	621,465,342	12,079,864	1.9%
Fire	375,759,623	29,895,054	23,454,345	6,440,709	27.5%	316,309,632	297,620,481	18,689,151	6.3%
Sinking Fund	297,227,515	6,650,869	6,833,050	(182,181)	-2.7%	284,150,939	263,833,670	20,317,269	7.7%
Prisons	251,578,339	9,936,265	10,113,380	(177,115)	-1.8%	196,998,114	196,653,814	344,300	0.2%
Public Property <sup>2</sup>	223,595,568	26,264,650	8,827,895	17,436,755	197.5%	191,834,581	175,730,005	16,104,576	9.2%
Human Services	181,340,515	1,654,976	734,412	920,564	125.3%	156,317,662	138,668,948	17,648,714	12.7%
Managing Director <sup>3</sup>	176,591,275	8,768,107	12,010,811	(3,242,704)	-27.0%	132,879,647	108,355,222	24,524,425	22.6%
Streets	181,219,526	9,855,043	6,202,890	3,652,153	58.9%	157,375,281	143,661,117	13,714,164	9.5%
Public Health	166,029,489	10,727,798	19,480,092	(8,752,294)	-44.9%	150,873,949	142,051,150	8,822,799	6.2%
First Judicial Dist.	120,589,397	8,012,321	9,364,296	(1,351,975)	-14.4%	97,805,921	101,008,191	(3,202,270)	-3.2%
Innovation & Tech <sup>4</sup>	121,700,969	3,807,864	3,235,638	572,226	17.7%	81,851,062	85,119,606	(3,268,544)	-3.8%
Sub-Total	\$4,811,908,417	\$236,544,065	\$209,962,870	\$26,581,195	12.7%	\$4,071,573,782	\$3,773,806,804	\$297,766,978	7.9%
Other Departments	606,455,224	33,191,137	33,679,935	(488,798)	-1.5%	499,505,100	446,707,335	52,797,765	11.8%
<b>Total General Fund</b>	<b>\$5,418,363,641</b>	<b>\$269,735,203</b>	<b>\$243,642,805</b>	<b>\$26,092,398</b>	<b>10.7%</b>	<b>\$4,571,078,881</b>	<b>\$4,220,514,138</b>	<b>\$350,564,743</b>	<b>8.3%</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 \* Represents Current Appropriations per City's Budget Office

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

Department	FY2022	FY2021	Over FY2021
Finance	\$1,671,631,787	\$1,499,639,258	\$171,992,529
Managing Director	132,879,647	108,355,222	24,524,425
Sinking Fund Commission	284,150,939	263,833,670	20,317,269
Fire	316,309,632	297,620,481	18,689,151
Human Services	156,317,662	138,668,948	17,648,714
Public Property	191,834,581	175,730,005	16,104,576
Streets	157,375,281	143,661,117	13,714,164
Homeless Services	53,242,201	40,163,578	13,078,623
Parks & Recreation	57,656,733	44,858,406	12,798,327
<b>Total</b>	<b>\$3,021,398,463</b>	<b>\$2,712,530,684</b>	<b>\$308,867,779</b>

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

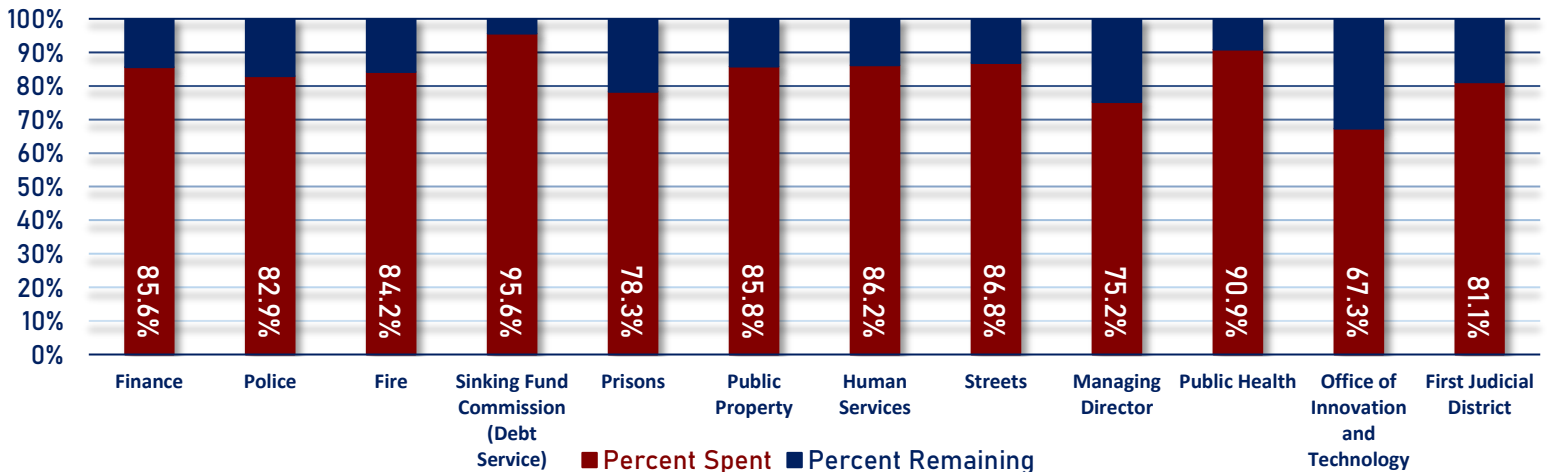
Class/Description	Target Budget <sup>1</sup>	Obligations	Percent Obligated YTD
100: Wages and Benefits	\$3,443,083,440	\$2,975,112,059	86.4%
200: Contracts/Leases	1,118,850,085	994,645,073	88.9%
300/400: Supplies/Equipment	145,353,136	98,748,766	67.9%
500: Indemnities/Contributions	391,828,063	304,049,868	77.6%
700: Debt Service	192,666,858	188,617,259	97.9%
800: Payments to Other Funds	45,951,974	9,905,856	21.6%
900: Advances/Misc. Payments	80,630,085	-	0.0%
<b>Total</b>	<b>\$5,418,363,641</b>	<b>\$4,571,078,881</b>	<b>84.4%</b>

**MONTH OF MAY OBLIGATIONS**

As indicated in Table 1, the City obligated \$269.7 million in the month of May or 5.0% of the FY2022 appropriations. The largest 12 departments combined spent \$236.5 million, \$26.5 million more than they did last May. As shown in Table 1, Finance, Fire, Public Property, and Streets spent more than they did last May. The increase in the Finance was due to the timing of the contribution to the Community College of Philadelphia. The increase in Fire was due to the encumbering of the EMS billing contract, and the increase in Public Property was due to the timing of the SEPTA subsidy payment, while the increase in Streets was due to the timing of the recycling contracts.

As shown in the below graphic, only the Sinking Fund and Public Health have obligated over 90% of their budget. In total, 5 departments obligated more than 91.7% (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> Represents current Appropriations per City's Budget Office  
<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 May 2022 and Year-To-Date					
Department	Target Budget	May Obligations	Percentage Obligated in May	YTD Obligations	Percentage Obligated YTD
Art Museum	\$2,040,000	\$0	0.0%	\$2,040,000	100.0%
Auditing	10,383,475	712,963	6.9%	8,784,209	84.6%
Board of Ethics	998,750	75,710	7.6%	742,051	74.3%
Board of Revision of Taxes	1,085,082	72,279	6.7%	903,411	83.3%
City Commissioners	22,390,977	1,162,106	5.2%	14,479,418	64.7%
City Council	19,496,893	1,341,293	6.9%	14,804,008	75.9%
City Treasurer	4,801,336	163,383	3.4%	2,382,919	49.6%
Civil Service Commission	5,842,359	11,7709	2.0%	150,977	2.6%
Commerce	35,751,516	921,841	2.6%	33,062,501	92.5%
District Attorney	43,071,796	2,993,353	6.9%	38,819,577	90.1%
Finance	1,952,148,827	66,855,972	3.4%	1,671,631,787	85.6%
Fire	375,759,623	29,895,054	8.0%	316,309,632	84.2%
First Judicial District	120,589,397	8,012,321	6.6%	97,805,921	81.1%
Fleet Management	59,889,333	1,128,579	1.9%	50,073,599	83.6%
Free Library	45,659,552	2,800,185	6.1%	37,604,697	82.4%
Human Relations Commission	2,537,789	165,564	6.5%	2,028,081	79.9%
Human Services	181,340,515	1,654,976	0.9%	156,317,662	86.2%
L&I: Board of Building Standards	84,612	6,851	8.1%	67,258	79.5%
L&I: Board of L+I Review	181,598	10,173	5.6%	123,098	67.8%
Labor	3,547,247	257,773	7.3%	2,315,798	65.3%
Law	22,076,196	3,156,991	14.3%	19,178,166	86.9%
Licenses & Inspections	41,388,072	3,572,552	8.6%	34,260,739	82.8%
Managing Director	176,591,275	8,768,107	5.0%	132,879,647	75.2%
Mayor	7,040,987	540,473	7.7%	5,659,600	80.4%
Chief Administrative Officer	11,078,983	557,032	5.0%	5,854,441	52.8%
Community Empowerment and Opportunity	1,509,000	(26,059)	-1.7%	775,941	51.4%
Mural Arts Program	2,663,807	29,750	1.1%	2,417,281	90.7%

<b>Appendix A:            City of Philadelphia FY2022 Obligations            May 2022 and Year-To-Date</b>					
<b>Department</b>	<b>Target Budget</b>	<b>May Obligations</b>	<b>Percentage Obligated in May</b>	<b>YTD Obligations</b>	<b>Percentage Obligated YTD</b>
Behavioral Health	23,664,803	142,393	0.6%	22,035,466	93.1%
Children and Families	452,719	19,356	4.3%	344,988	76.2%
Homeless Services	56,310,649	916,378	1.6%	53,242,201	94.6%
Human Resources	6,768,679	562,356	8.3%	5,285,802	78.1%
Innovation and Technology	121,700,969	3,807,864	3.1%	81,851,062	67.3%
Inspector General	1,647,092	111,357	6.8%	1,330,342	80.8%
Property Assessment	17,648,055	1,172,707	6.6%	13,168,106	74.6%
Sustainability	1,592,526	390,176	24.5%	1,453,608	91.3%
Parks & Recreation	66,546,227	4,432,032	6.7%	57,656,733	86.6%
Planning & Development	17,463,536	441,577	2.5%	12,561,619	71.9%
Police	764,127,374	54,115,146	7.1%	633,545,206	82.9%
Prisons	251,578,339	9,936,265	3.9%	196,998,114	78.3%
Procurement	6,198,390	375,681	6.1%	3,696,018	59.6%
Public Health	166,029,489	10,727,798	6.5%	150,873,949	90.9%
Public Property	223,595,568	26,264,650	11.7%	191,834,581	85.8%
Records	4,171,288	316,431	7.6%	3,595,941	86.2%
Register of Wills	4,346,293	314,689	7.2%	3,912,229	90.0%
Revenue	28,220,547	1,659,724	5.9%	20,267,966	71.8%
Sheriff	27,905,060	2,681,879	9.6%	24,426,312	87.5%
Sinking Fund	297,227,515	6,650,869	2.2%	284,150,939	95.6%
Streets	181,219,526	9,855,043	5.4%	157,375,281	86.8%
<b>Totals</b>	<b>\$5,418,363,641</b>	<b>\$269,735,203</b>	<b>5.0%</b>	<b>\$4,571,078,881</b>	<b>84.4%</b>

**Appendix B:**  
**City of Philadelphia Year-to-Date Obligations Through May**  
**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	8,784,209	8,604,318	179,891	2.1%
Board of Ethics	742,051	708,980	33,071	4.7%
Board of Revision of Taxes	903,411	920,416	(17,005)	-1.8%
City Commissioners	14,479,418	18,302,686	(3,823,268)	-20.9%
City Council	14,804,008	15,026,641	(222,633)	-1.5%
City Treasurer	2,382,919	1,530,509	852,410	55.7%
Civil Service Commission	150,977	156,542	(5,565)	-3.6%
Commerce	33,062,501	21,183,584	11,878,917	56.1%
District Attorney	38,819,577	36,785,388	2,034,189	5.5%
Finance	1,671,631,787	1,499,639,258	171,992,529	11.5%
Fire	316,309,632	297,620,481	18,689,151	6.3%
First Judicial District	97,805,921	101,008,191	(3,202,270)	-3.2%
Fleet Management	50,073,599	47,376,841	2,696,758	5.7%
Free Library	37,604,697	37,733,833	(129,136)	-0.3%
Human Relations Commission	2,028,081	2,034,093	(6,012)	-0.3%
Human Services	156,317,662	138,668,948	17,648,714	12.7%
L&I: Board of Building Standards	67,258	73,777	(6,519)	-8.8%
L&I: Board of L+I Review	123,098	118,885	4,213	3.5%
Labor	2,315,798	1,946,675	369,123	19.0%
Law	19,178,166	13,459,729	5,718,437	42.5%
Licenses & Inspections	34,260,739	32,138,247	2,122,492	6.6%
Managing Director	132,879,647	108,355,222	24,524,425	22.6%
Mayor	5,659,600	5,678,059	(18,459)	-0.3%
Chief Administrative Officer	5,854,441	5,277,372	577,069	10.9%
Community Empowerment	775,941	45,000	730,941	1624.3%
Mural Arts Program	2,417,281	1,999,719	417,562	20.9%
Behavioral Health	22,035,466	15,255,196	6,780,270	44.4%
Children and Families	344,988	366,312	(21,324)	-5.8%
Homeless Services	53,242,201	40,163,578	13,078,623	32.6%
Human Resources	5,285,802	4,778,321	507,481	10.6%
Innovation and Technology	81,851,062	85,119,606	(3,268,544)	-3.8%
Inspector General	1,330,342	1,190,208	140,134	11.8%
Property Assessment	13,168,106	13,499,275	(331,169)	-2.5%
Office of Sustainability	1,453,608	1,022,990	430,618	42.1%
Parks and Recreation	57,656,733	44,858,406	12,798,327	28.5%

**Appendix B:  
City of Philadelphia Year-to-Date Obligations Through May  
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	12,561,619	13,842,383	(1,280,764)	-9.3%
Police	633,545,206	621,465,342	12,079,864	1.9%
Prisons	196,998,114	196,653,814	344,300	0.2%
Procurement	3,696,018	4,344,167	(648,149)	-14.9%
Public Health	150,873,949	142,051,150	8,822,799	6.2%
Public Property	191,834,581	175,730,005	16,104,576	9.2%
Records	3,595,941	3,191,625	404,316	12.7%
Register of Wills	3,912,229	3,797,821	114,408	3.0%
Revenue	20,267,966	23,549,317	(3,281,351)	-13.9%
Sheriff	24,426,312	23,706,440	719,872	3.0%
Sinking Fund Commission	284,150,939	263,833,670	20,317,269	7.7%
Streets	157,375,281	143,661,117	13,714,164	9.5%
<b>Totals</b>	<b>\$4,571,078,881</b>	<b>\$4,220,514,138</b>	<b>\$350,564,743</b>	<b>8.3%</b>