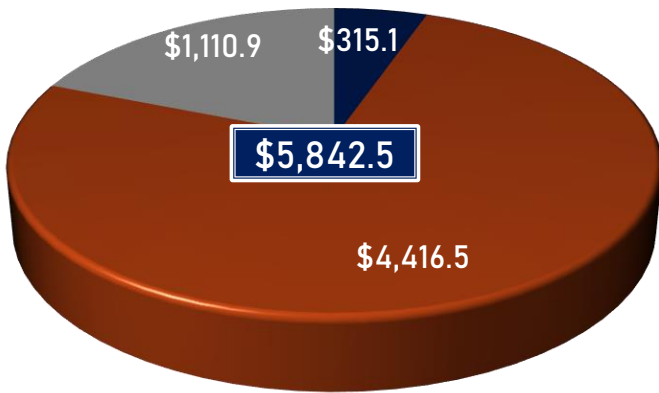




Obligations Slightly Less than PICA's Spending Projections

FY2023 Budget and Spending
 (\$ in Millions)



- Encumbrances
- Expenditures
- Remaining Budget

Obligated: \$4.732 Billion
 Percent Obligated: 81.0%

YEAR-TO-DATE OBLIGATIONS

Through April, the City has expended \$4.417 billion and encumbered an additional \$315.1 million, resulting in total obligations of \$4.732 billion. This total is approximately \$430.2 million, or 10.0 percent more than in FY2022. It also represents 81.0 percent of the total FY2023 approved budget, less than PICA's projection* of 83.3 percent.

The twelve departments with the largest budgets account for over \$4.181 billion, or 88.4% of total fiscal year to date obligations. To date, these twelve departments have spent \$345.8 million, or 9.0 percent more than they did at the same time last year.

Police has spent \$55.2 million, or 9.5% more than in FY2022, as shown in Table 2, primarily due to an increase in OT, a delay in processing of OT abatements, an increase in contracted wages, and timing of encumbering of body worn camera storage and licensing contract.

Table 1: General Fund Obligations by Department

Departments	FY2023 Approved Budget	Month of April				Year-to-Date Through April			
		FY2023	FY2022	Over/(Under) FY2022	% Change	FY2023	FY2022	Over/(Under) FY2022	% Change
Finance ¹	\$2,123,005,292	\$67,243,914	\$58,879,990	\$8,363,924	14.2%	\$1,796,365,615	\$1,604,775,815	\$191,589,800	11.9%
Police	788,044,264	56,803,918	53,697,327	3,106,591	5.8%	634,626,489	579,430,060	55,196,429	9.5%
Fire	380,890,162	28,377,602	27,618,314	759,288	2.7%	303,076,901	286,414,578	16,662,323	5.8%
Sinking Fund	308,797,721	21,080,206	23,920,679	(2,840,473)	-11.9%	285,425,967	277,500,070	7,925,897	2.9%
Prisons	246,110,502	8,949,293	9,699,529	(750,236)	-7.7%	202,467,047	187,061,849	15,405,198	8.2%
Public Property ²	245,161,268	28,954,290	2,270,662	26,683,628	1175.1%	216,086,307	165,569,931	50,516,376	30.5%
Streets	217,839,712	13,150,600	21,482,275	(8,331,675)	-38.8%	160,733,943	147,520,239	13,213,704	9.0%
Managing Director ³	194,884,021	8,135,648	4,272,120	3,863,528	90.4%	128,594,664	124,111,540	4,483,124	3.6%
Human Services	189,224,595	3,008,758	(18,096)	3,026,854	16727%	164,946,624	154,662,686	10,283,938	6.6%
Public Health	161,209,808	6,031,220	15,787,514	(9,756,294)	-61.8%	108,916,394	140,146,151	(31,229,757)	-22.3%
First Judicial Distr.	122,019,892	7,026,010	10,789,822	(3,763,812)	-34.9%	91,284,990	89,793,600	1,491,390	1.7%
Innovation & Tech ⁴	121,264,214	4,542,940	6,479,119	(1,936,179)	-29.9%	88,323,010	78,043,198	10,279,812	13.2%
Sub-Total	\$5,098,451,451	\$253,304,399	\$234,879,256	\$18,425,143	7.8%	\$4,180,847,952	\$3,835,029,716	\$345,818,236	9.0%
Other Departments	744,028,549	31,287,976	35,253,285	(3,965,309)	-11.2%	550,716,927	466,313,962	84,402,965	18.1%
Total General Fund	\$5,842,480,000	\$284,592,375	\$270,132,541	\$14,459,834	5.4%	\$4,731,564,879	\$4,301,343,679	\$430,221,200	10.0%

* 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

Table 2: Departments with Highest Year-To-Date Obligation Increases Over FY2022

Department	FY2023	FY2022	Over FY2022
Finance	\$1,796,365,615	\$1,604,775,815	\$191,589,800
Police	634,626,489	579,430,060	55,196,429
Public Property	216,086,307	165,569,931	50,516,376
Fire	303,076,901	286,414,578	16,662,323
Planning and Development	28,454,469	12,120,041	16,334,428
Prisons	202,467,047	187,061,849	15,405,198
Streets	160,733,943	147,520,239	13,213,704
Fleet Management	61,315,999	48,945,020	12,370,979
Homeless Services	64,425,760	52,325,823	12,099,937
Total	\$3,467,552,531	\$3,084,163,357	\$383,389,174

Table 3: Year-to-Date Obligations by Class FY2023

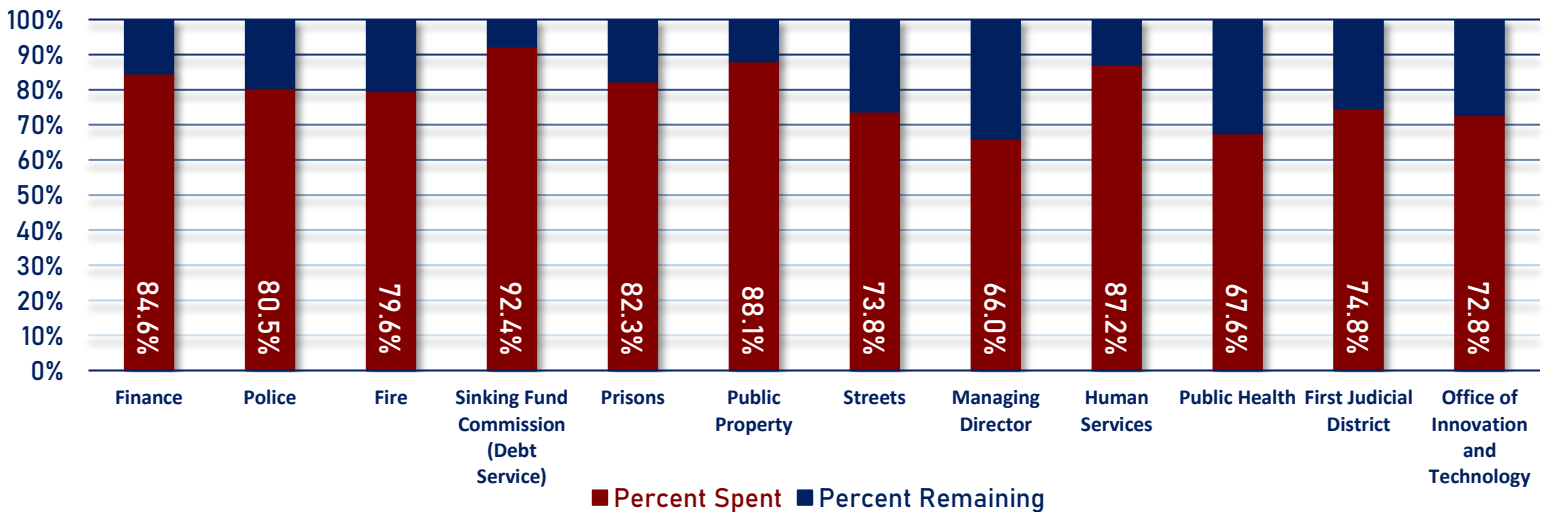
Class/Description	Adopted Budget ¹	Obligations	Percent Obligated YTD
100: Wages and Benefits	\$3,660,515,493	\$2,865,265,199	78.3%
200: Contracts/Leases	1,236,034,327	1,065,212,789	86.2%
300/400: Supplies/Equipment	143,529,338	115,080,648	80.2%
500: Indemnities/Contributions	408,158,303	355,017,186	87.0%
700: Debt Service	193,710,223	190,346,586	98.3%
800: Payments to Other Funds	114,532,216	140,642,472	122.8%
900: Advances/Misc. Payments	86,000,100	-	0.0%
Total	\$5,842,480,000	\$4,731,564,879	81.0%

MONTH OF APRIL OBLIGATIONS

In April, the City obligated \$284.6 million or 4.9% of the FY2023 approved budget. The largest 12 departments combined spent \$253.3 million, or 89.0% of total obligations, and spent \$18.4 million more than last April. In total, the City spent \$14.5 million more than last April, primarily due to increased spending in Finance (due to anticipated increases in indemnities and fringes), Public Property (due to timing of the SEPTA subsidy payment) and Managing Director (due to timing of obligating anti-violence contracts). These increases were offset by decreases in Public Health (due to timing of the State Intergovernmental Transfer payment) and Streets (due to timing of encumbering disposal contracts).

Since many contracts are encumbered at the beginning of the year, some departments obligate a significant part of their budget prior to the end of the fiscal year. As shown in the below graphic, the Sinking Fund Commission obligated 92.4%, Public Property obligated 88.1%, Human Services obligated 87.2%, and Finance obligated 84.6% of their budgets. In total, 15 departments obligated more than 83.3% (the annualized monthly spend) of their budget (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 Represents approved budget
² The highest obligated departments may have large contracts that get encumbered early in the year

Appendix A: City of Philadelphia FY2023 Obligations April 2023 and Year-To-Date					
Department	Approved Budget	April Obligations	Percentage Obligated in April	YTD Obligations	Percentage Obligated YTD
Art Museum	\$2,040,000	-	0.0%	\$1,530,000	75.0%
Auditing	10,808,319	669,191	6.2%	7,734,745	71.6%
Board of Ethics	1,181,902	69,553	5.9%	765,459	64.8%
Board of Revision of Taxes	1,113,237	91,825	8.2%	850,080	76.4%
City Commissioners	29,061,492	1,236,136	4.3%	19,428,515	66.9%
City Council	21,876,395	1,317,225	6.0%	13,876,744	63.4%
City Treasurer	4,718,290	967,233	20.5%	3,519,662	74.6%
Civil Service Commission	54,211,582	11,777	0.0%	150,690	0.3%
Commerce	43,843,366	2,708,742	6.2%	37,901,932	86.4%
District Attorney	44,344,210	3,195,820	7.2%	38,190,969	86.1%
Finance	2,123,005,292	67,243,914	3.2%	1,796,365,615	84.6%
Fire	380,890,162	28,377,602	7.5%	303,076,901	79.6%
First Judicial District	122,019,892	7,026,010	5.8%	91,284,990	74.8%
Fleet Services	70,749,322	(905,864)	-1.3%	61,315,999	86.7%
Free Library	58,449,945	3,338,056	5.7%	37,875,478	64.8%
Human Relations Commission	2,573,736	162,326	6.3%	1,900,587	73.8%
Human Services	189,224,595	3,008,758	1.6%	164,946,624	87.2%
L&I: Board of Building Standards	84,116	6,271	7.5%	62,162	73.9%
L&I: Board of L+I Review	180,813	16,553	9.2%	164,310	90.9%
Labor	4,004,336	262,121	6.5%	2,484,620	62.0%
Law	21,876,309	1,493,962	6.8%	18,384,244	84.0%
Licenses & Inspections	41,626,239	2,527,667	6.1%	32,510,770	78.1%
Managing Director	194,884,021	8,135,648	4.2%	128,594,664	66.0%
Mayor	7,248,978	435,819	6.0%	5,519,671	76.1%
Chief Administrative Officer	14,877,756	773,661	5.2%	10,958,661	73.7%
Community Empowerment and Opportunity	1,895,000	50,000	2.6%	705,331	37.2%
Mural Arts Program	3,281,460	44,444	1.4%	3,065,789	93.4%

Appendix A: City of Philadelphia FY2023 Obligations April 2023 and Year-To-Date					
Department	Approved Budget	April Obligations	Percentage Obligated in April	YTD Obligations	Percentage Obligated YTD
Behavioral Health	27,314,238	274,394	1.0%	23,878,716	87.4%
Children and Families	463,413	43,100	9.3%	446,852	96.4%
Homeless Services	68,946,658	1,147,805	1.7%	64,425,760	93.4%
Human Resources	7,418,259	390,049	5.3%	4,973,591	67.0%
Innovation and Technology	121,264,214	4,542,940	3.7%	88,323,010	72.8%
Inspector General	2,296,063	115,476	5.0%	1,282,220	55.8%
Property Assessment	17,858,376	1,062,722	6.0%	12,503,874	70.0%
Sustainability	1,664,001	4,812	0.3%	1,503,194	90.3%
Parks & Recreation	73,136,403	3,920,778	5.4%	58,383,833	79.8%
Planning & Development	30,213,137	450,826	1.5%	28,454,469	94.2%
Police	788,044,264	56,803,918	7.2%	634,626,489	80.5%
Prisons	246,110,502	8,949,293	3.6%	202,467,047	82.3%
Procurement	6,874,776	610,257	8.9%	3,965,613	57.7%
Public Health	161,209,808	6,031,220	3.7%	108,916,394	67.6%
Public Property	245,161,268	28,954,290	11.8%	216,086,307	88.1%
Records	4,277,078	244,398	5.7%	3,324,248	77.7%
Register of Wills	4,856,966	303,523	6.2%	3,533,556	72.8%
Revenue	27,808,577	1,895,771	6.8%	20,785,493	74.7%
Sheriff	30,853,801	2,351,546	7.6%	24,359,090	79.0%
Sinking Fund	308,797,721	21,080,206	6.8%	285,425,967	92.4%
Streets	217,839,712	13,150,600	6.0%	160,733,943	73.8%
Totals	\$5,842,480,000	\$284,592,375	4.9%	\$4,731,564,879	81.0%

**Appendix B:
City of Philadelphia Year-to-Date Obligations – April 2023
FY2023 vs. FY2022**

Department	Year-to-Date Obligations FY2023	Year-to-Date Obligations FY2022	Over/(Under) FY2022	Percent Over/(Under) FY2022
Art Museum	\$1,530,000	\$2,040,000	(\$510,000)	-25.0%
Auditing	7,734,745	8,071,246	(336,501)	-4.2%
Board of Ethics	765,459	666,341	99,118	14.9%
Board of Revision of Taxes	850,080	831,132	18,948	2.3%
City Commissioners	19,428,515	13,317,313	6,111,202	45.9%
City Council	13,876,744	13,462,716	414,028	3.1%
City Treasurer	3,519,662	2,219,537	1,300,125	58.6%
Civil Service Commission	150,690	139,268	11,422	8.2%
Commerce	37,901,932	32,140,659	5,761,273	17.9%
District Attorney	38,190,969	35,826,224	2,364,745	6.6%
Finance	1,796,365,615	1,604,775,815	191,589,800	11.9%
Fire	303,076,901	286,414,578	16,662,323	5.8%
First Judicial District	91,284,990	89,793,600	1,491,390	1.7%
Fleet Services	61,315,999	48,945,020	12,370,979	25.3%
Free Library	37,875,478	34,804,512	3,070,966	8.8%
Human Relations Commission	1,900,587	1,862,615	37,972	2.0%
Human Services	164,946,624	154,662,686	10,283,938	6.6%
L&I: Board of Building Standards	62,162	60,407	1,755	2.9%
L&I: Board of L+I Review	164,310	112,924	51,386	45.5%
Labor	2,484,620	2,058,026	426,594	20.7%
Law	18,384,244	16,021,175	2,363,069	14.7%
Licenses & Inspections	32,510,770	30,688,187	1,822,583	5.9%
Managing Director	128,594,664	124,111,540	4,483,124	3.6%
Mayor	5,519,671	5,119,126	400,545	7.8%
Chief Administrative Officer	10,958,661	5,297,410	5,661,251	106.9%
Community Empowerment	705,331	802,000	(96,669)	-12.1%
Mural Arts Program	3,065,789	2,387,531	678,258	28.4%
Behavioral Health	23,878,716	21,893,074	1,985,642	9.1%
Children and Families	446,852	325,631	121,221	37.2%
Homeless Services	64,425,760	52,325,823	12,099,937	23.1%
Human Resources	4,973,591	4,723,446	250,145	5.3%
Innovation and Technology	88,323,010	78,043,198	10,279,812	13.2%
Inspector General	1,282,220	1,218,985	63,235	5.2%
Property Assessment	12,503,874	11,995,399	508,475	4.2%
Office of Sustainability	1,503,194	1,063,432	439,762	41.4%
Parks and Recreation	58,383,833	53,224,701	5,159,132	9.7%

Appendix B:
City of Philadelphia Year-to-Date Obligations – April 2023
FY2023 vs. FY2022

Department	Year-to-Date Obligations FY2023	Year-to-Date Obligations FY2022	Over/(Under) FY2022	Percent Over/(Under) FY2022
Planning & Development	28,454,469	12,120,041	16,334,428	134.8%
Police	634,626,489	579,430,060	55,196,429	9.5%
Prisons	202,467,047	187,061,849	15,405,198	8.2%
Procurement	3,965,613	3,320,337	645,276	19.4%
Public Health	108,916,394	140,146,151	(31,229,757)	-22.3%
Public Property	216,086,307	165,569,931	50,516,376	30.5%
Records	3,324,248	3,279,509	44,739	1.4%
Register of Wills	3,533,556	3,597,540	(63,984)	-1.8%
Revenue	20,785,493	18,608,243	2,177,250	11.7%
Sheriff	24,359,090	21,744,432	2,614,658	12.0%
Sinking Fund Commission	285,425,967	277,500,070	7,925,897	2.9%
Streets	160,733,943	147,520,239	13,213,704	9.0%
Totals	\$4,731,564,879	\$4,301,343,679	\$430,221,200	10.0%