



Pennsylvania Intergovernmental Cooperation Authority

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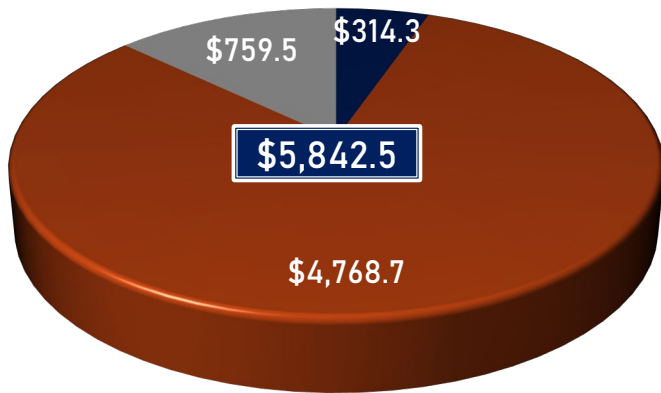
Monthly City Obligations Update

CITY OF PHILADELPHIA

May
2023

Obligations Slightly Less than PICA's Spending Projections

FY2023 Budget and Spending (\$ in Millions)



- Encumbrances
- Expenditures
- Remaining Budget

Obligated: \$5.083 Billion
Percent Obligated: 87.0%

YEAR-TO-DATE OBLIGATIONS

Through May, the City has expended \$4.769 billion and encumbered an additional \$314.3 million, resulting in total obligations of \$5.083 billion. This total is approximately \$512.0 million, or 11.2 percent more than in FY2022. It also represents 87.0 percent of the total FY2023 approved budget, less than PICA's projection* of 91.7 percent.

The twelve departments with the largest budgets account for over \$4.475 billion, or 88.0 percent of total fiscal year-to-date obligations. To date, these twelve departments have spent \$403.3 million, or 9.9 percent more than they did at the same time last year.

Finance has spent \$237.7 million, or 14.2 percent, more than in FY2022 (shown in Table 2) primarily due to anticipated increases in fringe benefits, processed indemnity payments and contributions, and payments to the Housing Trust Fund, Budget Stabilization Reserve Fund, and capital funds.

Table 1: General Fund Obligations by Department

Departments	FY2023 Approved Budget	Month of May				Year-to-Date Through May			
		FY2023	FY2022	Over/(Under) FY2022	% Change	FY2023	FY2022	Over/(Under) FY2022	% Change
Finance ¹	\$2,123,005,292	\$112,929,586	\$66,855,972	\$46,073,614	68.9%	\$1,909,295,201	\$1,671,631,787	\$237,663,414	14.2%
Police	788,044,264	54,817,099	54,115,146	701,953	1.3%	689,443,588	633,545,206	55,898,382	8.8%
Fire	380,890,162	31,843,526	29,895,054	1,948,472	6.5%	334,920,427	316,309,632	18,610,795	5.9%
Sinking Fund	308,797,721	6,618,237	6,650,869	(32,632)	-0.5%	292,044,204	284,150,939	7,893,265	2.8%
Prisons	246,110,502	12,101,611	9,936,265	2,165,346	21.8%	214,568,659	196,998,114	17,570,545	8.9%
Public Property ²	245,161,268	(1,373,125)	26,264,650	(27,637,775)	-105.2%	214,713,183	191,834,581	22,878,601	11.9%
Streets	217,839,712	22,662,782	9,855,043	12,807,740	130.0%	183,396,726	157,375,281	26,021,444	16.5%
Managing Director ³	194,884,021	12,754,748	8,768,107	3,986,642	45.5%	141,349,412	132,879,647	8,469,765	6.4%
Human Services	189,224,595	11,266,508	1,654,976	9,611,532	580.8%	176,213,131	156,317,662	19,895,470	12.7%
Public Health	161,209,808	14,743,493	10,727,798	4,015,695	37.4%	123,659,888	150,873,949	(27,214,061)	-18.0%
First Judicial Distr.	122,019,892	7,950,820	8,012,321	(61,501)	-0.8%	99,235,810	97,805,921	1,429,889	1.5%
Innovation & Tech ⁴	121,264,214	7,687,265	3,807,864	3,879,401	101.9%	96,010,275	81,851,062	14,159,213	17.3%
Sub-Total	\$5,098,451,451	\$294,002,551	\$236,544,065	\$57,458,485	24.3%	\$4,474,850,503	\$4,071,573,782	\$403,276,721	9.9%
Other Departments	744,028,549	57,510,236	33,191,137	24,319,099	73.3%	608,227,163	499,505,100	108,722,064	21.8%
Total General Fund	\$5,842,480,000	\$351,512,787	\$269,735,203	\$81,777,584	30.3%	\$5,083,077,666	\$4,571,078,881	\$511,998,785	11.2%

* 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, indemnities, and contributions to other funds

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	\$1,909,295,201	\$1,671,631,787	\$237,663,414
Police	689,443,588	633,545,206	55,898,382
Streets	183,396,726	157,375,281	26,021,444
Fleet Services	74,845,288	50,073,599	24,771,689
Public Property	214,713,183	191,834,581	22,878,601
Human Services	176,213,131	156,317,662	19,895,470
Fire	334,920,427	316,309,632	18,610,795
Prisons	214,568,659	196,998,114	17,570,545
Planning & Development	29,131,973	12,561,619	16,570,354
Total	\$3,826,528,175	\$3,386,647,481	\$439,880,694

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

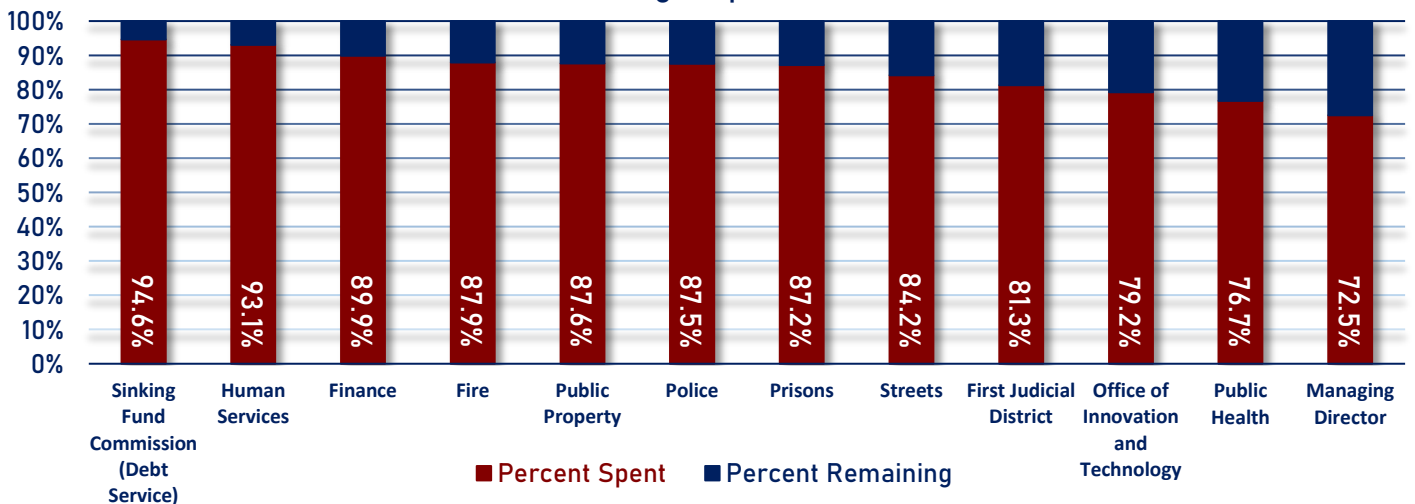
Class/Description	Adopted Budget ¹	Obligations	Percent Obligated YTD
100: Wages and Benefits	\$3,660,515,493	\$3,068,047,675	83.8%
200: Contracts/Leases	1,236,034,327	1,120,263,690	90.6%
300/400: Supplies/Equipment	143,529,338	147,517,891	102.8%
500: Indemnities/Contributions	408,158,303	391,111,352	95.8%
700: Debt Service	193,710,223	190,494,586	98.3%
800: Payments to Other Funds	114,532,216	165,642,472	144.6%
900: Advances/Misc. Payments	86,000,100	-	0.0%
Total	\$5,842,480,000	\$5,083,077,666	87.0%

MONTH OF MAY OBLIGATIONS

In May, the City obligated \$351.5 million, or 6.0 percent of the FY2023 approved budget. The largest 12 departments spent a combined \$294.0 million, or 83.6 percent of May obligations, and spent \$57.5 million more than last May. In total, the City spent \$81.8 million more than last May, primarily caused by increased spending in Finance (due to increases in contributions, indemnities, and payments to the Budget Stabilization Reserve Fund), Streets (due to the timing of encumbering disposal contracts), and Human Services (due to the timing of quarterly payroll expenditures from the Grants Revenue Fund to the General Fund). These increases were partially offset by decreases in Public Property (due to the timing of the SEPTA subsidy payment).

With the end of the fiscal year approaching, departments have obligated the majority of their FY2023 budgets. As shown in the below graphic, the Sinking Fund Commission obligated 94.6 percent, Human Services obligated 93.1 percent, Finance obligated 89.9 percent, and Fire obligated 87.9 percent of their budgets through May. In total, 13 departments obligated more than 91.7 percent (the annualized monthly spend) of their budget (Appendix A).

Percent of Budget Spent Year to Date



Source: Obligations totals provided to PICA by the Office of the Director of Finance; General Fund only
¹ Represents approved budget

Appendix A: City of Philadelphia FY2023 Obligations May 2023 and Year-To-Date					
Department	Approved Budget	May Obligations	Percentage Obligated in May	YTD Obligations	Percentage Obligated YTD
Art Museum	\$2,040,000	\$510,000	25.0%	\$2,040,000	100.0%
Auditing	10,808,319	675,505	6.2%	8,410,250	77.8%
Board of Ethics	1,181,902	71,970	6.1%	837,429	70.9%
Board of Revision of Taxes	1,113,237	85,439	7.7%	935,520	84.0%
City Commissioners	29,061,492	2,622,771	9.0%	22,051,286	75.9%
City Council	21,876,395	1,424,497	6.5%	15,301,240	69.9%
City Treasurer	4,718,290	359,792	7.6%	3,879,455	82.2%
Civil Service Commission	54,211,582	11,857	0.0%	162,547	0.3%
Commerce	43,843,366	2,150,541	4.9%	40,052,474	91.4%
District Attorney	44,344,210	3,543,430	8.0%	41,734,399	94.1%
Finance	2,123,005,292	112,929,586	5.3%	1,909,295,201	89.9%
Fire	380,890,162	31,843,526	8.4%	334,920,427	87.9%
First Judicial District	122,019,892	7,950,820	6.5%	99,235,810	81.3%
Fleet Services	70,749,322	13,529,289	19.1%	74,845,288	105.8%
Free Library	58,449,945	6,824,992	11.7%	44,700,470	76.5%
Human Relations Commission	2,573,736	184,468	7.2%	2,085,055	81.0%
Human Services	189,224,595	11,266,508	6.0%	176,213,131	93.1%
L&I: Board of Building Standards	84,116	11,311	13.4%	73,473	87.3%
L&I: Board of L+I Review	180,813	12,349	6.8%	176,659	97.7%
Labor	4,004,336	474,485	11.8%	2,959,105	73.9%
Law	21,876,309	3,899,649	17.8%	22,283,894	101.9%
Licenses & Inspections	41,626,239	2,272,278	5.5%	34,783,048	83.6%
Managing Director	194,884,021	12,754,748	6.5%	141,349,412	72.5%
Mayor	7,248,978	444,338	6.1%	5,964,009	82.3%
Chief Administrative Officer	14,877,756	1,090,873	7.3%	12,049,534	81.0%
Community Empowerment and Opportunity	1,895,000	826,580	43.6%	1,531,911	80.8%
Mural Arts Program	3,281,460	56,554	1.7%	3,122,343	95.2%

Appendix A: City of Philadelphia FY2023 Obligations May 2023 and Year-To-Date					
Department	Approved Budget	May Obligations	Percentage Obligated in May	YTD Obligations	Percentage Obligated YTD
Behavioral Health	27,314,238	1,288,938	4.7%	25,167,654	92.1%
Children and Families	463,413	-	0.0%	446,852	96.4%
Homeless Services	68,946,658	1,717,841	2.5%	66,143,601	95.9%
Human Resources	7,418,259	364,121	4.9%	5,337,712	72.0%
Innovation and Technology	121,264,214	7,687,265	6.3%	96,010,275	79.2%
Inspector General	2,296,063	121,423	5.3%	1,403,643	61.1%
Property Assessment	17,858,376	986,277	5.5%	13,490,151	75.5%
Sustainability	1,664,001	199,481	12.0%	1,702,675	102.3%
Parks & Recreation	73,136,403	5,182,420	7.1%	63,566,253	86.9%
Planning & Development	30,213,137	677,504	2.2%	29,131,973	96.4%
Police	788,044,264	54,817,099	7.0%	689,443,588	87.5%
Prisons	246,110,502	12,101,611	4.9%	214,568,659	87.2%
Procurement	6,874,776	1,003,718	14.6%	4,969,331	72.3%
Public Health	161,209,808	14,743,493	9.1%	123,659,888	76.7%
Public Property	245,161,268	(1,373,125)	0.0%	214,713,183	87.6%
Records	4,277,078	240,053	5.6%	3,564,300	83.3%
Register of Wills	4,856,966	298,737	6.2%	3,832,293	78.9%
Revenue	27,808,577	2,011,366	7.2%	22,796,859	82.0%
Sheriff	30,853,801	2,335,389	7.6%	26,694,479	86.5%
Sinking Fund	308,797,721	6,618,237	2.1%	292,044,204	94.6%
Streets	217,839,712	22,662,782	10.4%	183,396,726	84.2%
Totals	\$5,842,480,000	\$351,512,787	6.0%	\$5,083,077,666	87.0%

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

Department	Year-to-Date Obligations FY2023	Year-to-Date Obligations FY2022	Over/(Under) FY2022	Percent Over/(Under) FY2022
Art Museum	\$2,040,000	2,040,000	-	0.0%
Auditing	8,410,250	8,784,209	(373,959)	-4.3%
Board of Ethics	837,429	742,051	95,378	12.9%
Board of Revision of Taxes	935,520	903,411	32,108	3.6%
City Commissioners	22,051,286	14,479,418	7,571,867	52.3%
City Council	15,301,240	14,804,008	497,232	3.4%
City Treasurer	3,879,455	2,382,919	1,496,535	62.8%
Civil Service Commission	162,547	150,977	11,569	7.7%
Commerce	40,052,474	33,062,501	6,989,973	21.1%
District Attorney	41,734,399	38,819,577	2,914,823	7.5%
Finance	1,909,295,201	1,671,631,787	237,663,414	14.2%
Fire	334,920,427	316,309,632	18,610,795	5.9%
First Judicial District	99,235,810	97,805,921	1,429,889	1.5%
Fleet Services	74,845,288	50,073,599	24,771,689	49.5%
Free Library	44,700,470	37,604,697	7,095,773	18.9%
Human Relations Commission	2,085,055	2,028,081	56,974	2.8%
Human Services	176,213,131	156,317,662	19,895,470	12.7%
L&I: Board of Building Standards	73,473	67,258	6,215	9.2%
L&I: Board of L+I Review	176,659	123,098	53,561	43.5%
Labor	2,959,105	2,315,798	643,307	27.8%
Law	22,283,894	19,178,166	3,105,728	16.2%
Licenses & Inspections	34,783,048	34,260,739	522,309	1.5%
Managing Director	141,349,412	132,879,647	8,469,765	6.4%
Mayor	5,964,009	5,659,600	304,410	5.4%
Chief Administrative Officer	12,049,534	5,854,441	6,195,093	105.8%
Community Empowerment	1,531,911	775,941	755,970	97.4%
Mural Arts Program	3,122,343	2,417,281	705,062	29.2%
Behavioral Health	25,167,654	22,035,466	3,132,188	14.2%
Children and Families	446,852	344,988	101,864	29.5%
Homeless Services	66,143,601	53,242,201	12,901,400	24.2%
Human Resources	5,337,712	5,285,802	51,909	1.0%
Innovation and Technology	96,010,275	81,851,062	14,159,213	17.3%
Inspector General	1,403,643	1,330,342	73,301	5.5%
Property Assessment	13,490,151	13,168,106	322,045	2.4%
Office of Sustainability	1,702,675	1,453,608	249,067	17.1%
Parks and Recreation	63,566,253	57,656,733	5,909,521	10.2%

Appendix B: City of Philadelphia Year-to-Date Obligations – May 2023 FY2023 vs. FY2022				
Department	Year-to-Date Obligations FY2023	Year-to-Date Obligations FY2022	Over/(Under) FY2022	Percent Over/(Under) FY2022
Planning & Development	29,131,973	12,561,619	16,570,354	131.9%
Police	689,443,588	633,545,206	55,898,382	8.8%
Prisons	214,568,659	196,998,114	17,570,545	8.9%
Procurement	4,969,331	3,696,018	1,273,313	34.5%
Public Health	123,659,888	150,873,949	(27,214,061)	-18.0%
Public Property	214,713,183	191,834,581	22,878,601	11.9%
Records	3,564,300	3,595,941	(31,641)	-0.9%
Register of Wills	3,832,293	3,912,229	(79,936)	-2.0%
Revenue	22,796,859	20,267,966	2,528,893	12.5%
Sheriff	26,694,479	24,426,312	2,268,167	9.3%
Sinking Fund Commission	292,044,204	284,150,939	7,893,265	2.8%
Streets	183,396,726	157,375,281	26,021,444	16.5%
Totals	\$5,083,077,666	\$4,571,078,881	\$511,998,785	11.2%