



Pennsylvania Intergovernmental Cooperation Authority

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# Monthly City Obligations Update

CITY OF PHILADELPHIA

June 2023

## Preliminary Total Obligations 5.1% Lower than City's Adopted Budget

### FY2023 Budget and Spending (\$ in Millions)

\$296.2      \$301.9



- Encumbrances
- Expenditures
- Remaining Budget

**\$5,244.4**

Obligated: \$5,546 Million  
Percent Obligated: 94.9%

### YEAR-TO-DATE OBLIGATIONS

Through June, the City has expended \$5.244 billion and encumbered an additional \$301.9 million, resulting in total FY2023 obligations of \$5.546 billion. This total is approximately \$576.9 million, or 11.6 percent, more than in FY2022. It represents 94.9 percent of the total FY2023 adopted budget, less than PICA's projection\* of 100.0 percent.

The twelve departments with the largest budgets account for over \$4.877 billion, or 87.9 percent of total fiscal year-to-date obligations. These twelve departments have spent \$450.3 million, or 10.2 percent, more than they did at the same time last year.

Finance and Streets have seen the largest FY2023 percent changes, increasing by 16.8 (\$303.9 million) and 16.6 percent (\$28.3 million), respectively. Increases in Finance are due to increases in fringe benefits, processed indemnity payments and contributions, and payments to other funds. Increased obligations in Streets are due to the transfer of school crossing guards from MDO to Streets, anticipated increases in sanitation, highway maintenance, and engineering design and construction.

Table 1: General Fund Obligations by Department

Departments	FY2023 Adopted Budget	Month of June				Year-to-Date Through June			
		FY2023	FY2022	Over/(Under) FY2022	% Change	FY2023	FY2022	Over/(Under) FY2022	% Change
Finance <sup>1</sup>	\$2,123,005,292	\$199,367,788	\$133,117,384	\$66,250,404	49.8%	\$2,108,662,989	\$1,804,749,171	\$303,913,818	16.8%
Police	788,044,264	71,182,930	86,003,143	(14,820,213)	-17.2%	760,626,517	719,548,349	41,078,169	5.7%
Fire	380,890,162	48,424,443	42,298,263	6,126,180	14.5%	383,344,870	358,607,895	24,736,975	6.9%
Sinking Fund	308,797,721	34,050	316,656	(282,606)	-89.2%	292,078,254	284,467,595	7,610,659	2.7%
Prisons	246,110,502	13,755,133	19,165,699	(5,410,566)	-28.2%	228,323,792	216,163,813	12,159,979	5.6%
Public Property <sup>2</sup>	245,161,268	7,254,493	2,254,784	4,999,708	221.7%	221,967,675	194,089,365	27,878,310	14.4%
Streets	217,839,712	15,283,909	13,030,430	2,253,479	17.3%	198,680,634	170,405,711	28,274,923	16.6%
Managing Director <sup>3</sup>	194,884,021	18,621,760	11,500,281	7,121,479	61.9%	159,971,172	144,379,929	15,591,244	10.8%
Human Services	189,224,595	2,259,379	9,665,908	(7,406,529)	-76.6%	178,472,511	165,983,570	12,488,941	7.5%
Public Health	161,209,808	7,974,645	7,443,881	530,764	7.1%	131,634,532	158,317,830	(26,683,297)	-16.9%
First Judicial Distr.	122,019,892	8,250,778	8,191,353	59,425	0.7%	107,486,588	105,997,274	1,489,313	1.4%
Innovation & Tech <sup>4</sup>	121,264,214	9,388,724	21,795,999	(12,407,275)	-56.9%	105,398,999	103,647,061	1,751,939	1.7%
Sub-Total	\$5,098,451,451	\$401,798,031	\$354,783,781	\$47,014,250	13.3%	\$4,876,648,534	\$4,426,357,562	\$450,290,971	10.2%
Other Departments	744,028,549	61,416,866	43,519,230	17,897,636	41.1%	669,644,029	543,024,330	126,619,699	23.3%
<b>Total General Fund</b>	<b>\$5,842,480,000</b>	<b>\$463,214,897</b>	<b>\$398,303,011</b>	<b>\$64,911,886</b>	<b>16.3%</b>	<b>\$5,546,292,563</b>	<b>\$4,969,381,892</b>	<b>\$576,910,671</b>	<b>11.6%</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, indemnities, and contributions to other funds  
<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 FY2022**

Department	FY2023	FY2022	Over FY2022
Finance	\$2,108,662,989	\$1,804,749,171	\$303,913,818
Police	760,626,517	719,548,349	41,078,169
Streets	198,680,634	170,405,711	28,274,923
Public Property	221,967,675	194,089,365	27,878,310
Fire	383,344,870	358,607,895	24,736,975
Planning & Development	34,543,976	13,252,980	21,290,996
Fleet Services	77,744,539	56,747,089	20,997,450
Managing Director	159,971,172	144,379,929	15,591,244
Homeless Services	68,363,145	55,280,583	13,082,562
<b>Total</b>	<b>\$4,013,905,518</b>	<b>\$3,517,061,071</b>	<b>\$496,844,447</b>

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

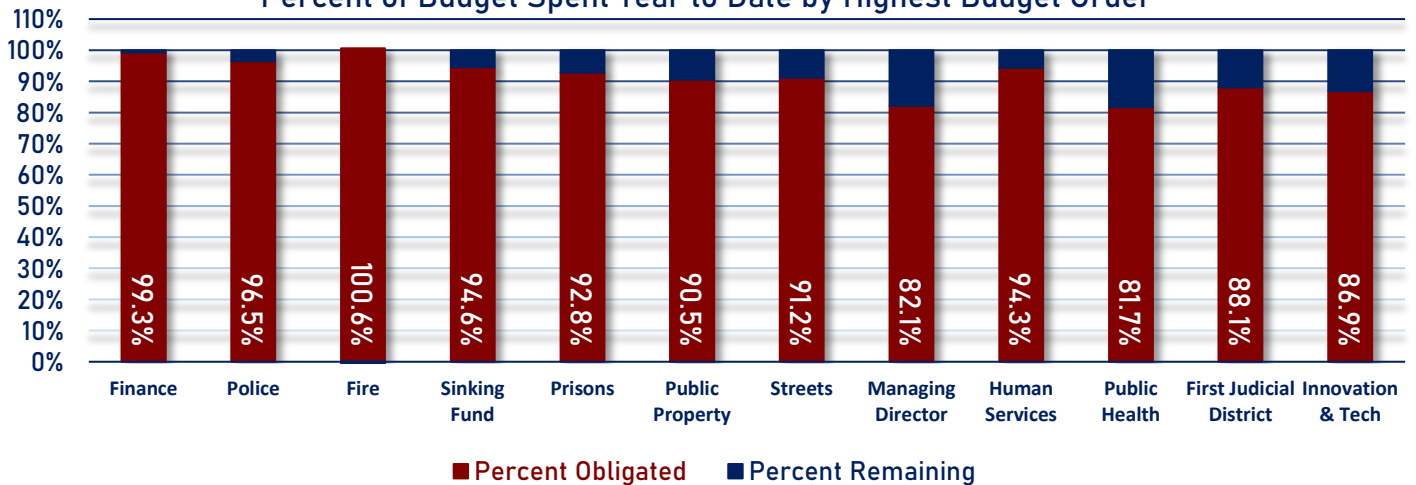
Class/Description	Adopted Budget <sup>1</sup>	Obligations	Percent Obligated YTD
100: Wages and Benefits	\$3,660,515,493	\$3,310,406,375	90.4%
200: Contracts/Leases	1,236,034,327	1,173,858,076	95.0%
300/400: Supplies/Equipment	143,529,338	166,160,858	115.8%
500: Indemnities/Contributions	408,158,303	468,728,946	114.8%
700: Debt Service	193,710,223	190,495,836	98.3%
800: Payments to Other Funds	114,532,216	236,642,472	206.6%
900: Advances/Misc. Payments	86,000,100	-	0.0%
<b>Total</b>	<b>\$5,842,480,000</b>	<b>\$5,546,292,563</b>	<b>94.9%</b>

**MONTH OF JUNE OBLIGATIONS**

In June, the City obligated \$463.2 million, or 7.9 percent of the FY2023 adopted budget. The 12 highest-spending departments obligated a combined \$401.8 million, or 86.7 percent of June obligations, and spent \$47.0 million more than last June. In total, the City spent \$64.9 million more than last June, primarily caused by increased spending in Finance (due to a one-time payment to the capital fund), MDO (due to the timing of encumbering contracts for preventative maintenance and mental health), Fire (due to the one-time purchase of equipment and vehicles), and Public Property (due to the timing of encumbering funds for space rental leases). These increases were partially offset by decreases in Police (due to the timing of processing uniform overtime abatements), OIT (due to the one-time purchase of public safety radios in FY2022), Human Services (due to the timing of payroll expenditure transfers between the Grants and General Fund), and Prisons (due to one-time software/network support, repair, and maintenance charges in FY2022).

With the close of the fiscal year, preliminary numbers show how much of their adopted FY2023 budgets departments have obligated. As shown in the below graphic, Fire obligated 100.6 percent, Finance obligated 99.3 percent, Police obligated 96.5 percent, and the Sinking Fund obligated 94.6 percent of their budgets through June. In total, eight departments obligated more than 100.0 percent (the annualized monthly spend) of their budget (Appendix A).

**Percent of Budget Spent Year to Date by Highest Budget Order**



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

Appendix A: City of Philadelphia FY2023 Obligations June 2023 and Year-To-Date					
Department	Adopted Budget	June Obligations	Percentage Obligated in June	YTD Obligations	Percentage Obligated YTD
Art Museum	\$2,040,000	-	0.0%	\$2,040,000	100.0%
Auditing	10,808,319	1,028,060	9.5%	9,438,310	87.3%
Board of Ethics	1,181,902	107,577	9.1%	945,007	80.0%
Board of Revision of Taxes	1,113,237	135,784	12.2%	1,071,304	96.2%
City Commissioners	29,061,492	5,505,267	18.9%	27,556,553	94.8%
City Council	21,876,395	2,077,828	9.5%	17,379,068	79.4%
City Treasurer	4,718,290	298,898	6.3%	4,178,352	88.6%
Civil Service Commission	54,211,582	17,973	0.0%	180,519	0.3%
Commerce	43,843,366	3,977,204	9.1%	44,029,678	100.4%
District Attorney	44,344,210	5,700,053	12.9%	47,434,452	107.0%
Finance	2,123,005,292	199,367,788	9.4%	2,108,662,989	99.3%
Fire	380,890,162	48,424,443	12.7%	383,344,870	100.6%
First Judicial District	122,019,892	8,250,778	6.8%	107,486,588	88.1%
Fleet Services	70,749,322	2,899,251	4.1%	77,744,539	109.9%
Free Library	58,449,945	3,509,420	6.0%	48,209,891	82.5%
Human Relations Commission	2,573,736	286,052	11.1%	2,371,107	92.1%
Human Services	189,224,595	2,259,379	1.2%	178,472,511	94.3%
L&I: Board of Building Standards	84,116	8,528	10.1%	82,001	97.5%
L&I: Board of L+I Review	180,813	2,524	1.4%	179,183	99.1%
Labor	4,004,336	395,823	9.9%	3,354,928	83.8%
Law	21,876,309	1,958,060	9.0%	24,241,953	110.8%
Licenses & Inspections	41,626,239	3,566,367	8.6%	38,349,415	92.1%
Managing Director	194,884,021	18,621,760	9.6%	159,971,172	82.1%
Mayor	7,248,978	699,418	9.6%	6,663,428	91.9%
Chief Administrative Officer	14,877,756	1,271,564	8.5%	13,321,098	89.5%
Community Empowerment and Opportunity	1,895,000	89,999	4.7%	1,621,910	85.6%
Mural Arts Program	3,281,460	63,105	1.9%	3,185,448	97.1%

Appendix A: City of Philadelphia FY2023 Obligations June 2023 and Year-To-Date					
Department	Adopted Budget	June Obligations	Percentage Obligated in June	YTD Obligations	Percentage Obligated YTD
Behavioral Health	27,314,238	2,852,318	10.4%	28,019,972	102.6%
Children and Families	463,413	(7,775)	0.0%	439,077	94.7%
Homeless Services	68,946,658	2,219,544	3.2%	68,363,145	99.2%
Human Resources	7,418,259	1,883,245	25.4%	7,220,957	97.3%
Innovation and Technology	121,264,214	9,388,724	7.7%	105,398,999	86.9%
Inspector General	2,296,063	189,664	8.3%	1,593,307	69.4%
Property Assessment	17,858,376	1,623,467	9.1%	15,113,618	84.6%
Sustainability	1,664,001	306,735	18.4%	2,009,410	120.8%
Parks & Recreation	73,136,403	5,506,185	7.5%	69,072,438	94.4%
Planning & Development	30,213,137	5,412,003	17.9%	34,543,976	114.3%
Police	788,044,264	71,182,930	9.0%	760,626,517	96.5%
Prisons	246,110,502	13,755,133	5.6%	228,323,792	92.8%
Procurement	6,874,776	1,314,949	19.1%	6,284,279	91.4%
Public Health	161,209,808	7,974,645	4.9%	131,634,532	81.7%
Public Property	245,161,268	7,254,493	3.0%	221,967,675	90.5%
Records	4,277,078	488,305	11.4%	4,052,605	94.8%
Register of Wills	4,856,966	679,514	14.0%	4,511,807	92.9%
Revenue	27,808,577	2,312,974	8.3%	25,109,833	90.3%
Sheriff	30,853,801	3,036,982	9.8%	29,731,461	96.4%
Sinking Fund	308,797,721	34,050	0.0%	292,078,254	94.6%
Streets	217,839,712	15,283,909	7.0%	198,680,634	91.2%
<b>Totals</b>	<b>\$5,842,480,000</b>	<b>\$463,214,897</b>	<b>7.9%</b>	<b>\$5,546,292,563</b>	<b>94.9%</b>

**Appendix B:**  
**City of Philadelphia Year-to-Date Obligations – June 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	9,438,310	9,870,081	(431,771)	-4.4%
Board of Ethics	945,007	845,018	99,989	11.8%
Board of Revision of Taxes	1,071,304	1,027,209	44,095	4.3%
City Commissioners	27,556,553	15,281,521	12,275,032	80.3%
City Council	17,379,068	17,176,793	202,275	1.2%
City Treasurer	4,178,352	2,568,372	1,609,981	62.7%
Civil Service Commission	180,519	168,827	11,692	6.9%
Commerce	44,029,678	33,946,708	10,082,969	29.7%
District Attorney	47,434,452	41,893,687	5,540,765	13.2%
Finance	2,108,662,989	1,804,749,171	303,913,818	16.8%
Fire	383,344,870	358,607,895	24,736,975	6.9%
First Judicial District	107,486,588	105,997,274	1,489,313	1.4%
Fleet Services	77,744,539	56,747,089	20,997,450	37.0%
Free Library	48,209,891	40,326,126	7,883,765	19.6%
Human Relations Commission	2,371,107	2,298,619	72,487	3.2%
Human Services	178,472,511	165,983,570	12,488,941	7.5%
L&I: Board of Building Standards	82,001	75,323	6,678	8.9%
L&I: Board of L+I Review	179,183	141,480	37,703	26.6%
Labor	3,354,928	2,659,002	695,925	26.2%
Law	24,241,953	21,308,568	2,933,386	13.8%
Licenses & Inspections	38,349,415	37,868,507	480,908	1.3%
Managing Director	159,971,172	144,379,929	15,591,244	10.8%
Mayor	6,663,428	6,350,159	313,269	4.9%
Chief Administrative Officer	13,321,098	7,059,893	6,261,204	88.7%
Community Empowerment	1,621,910	1,463,999	157,911	10.8%
Mural Arts Program	3,185,448	2,463,888	721,560	29.3%
Behavioral Health	28,019,972	22,282,330	5,737,643	25.7%
Children and Families	439,077	374,022	65,055	17.4%
Homeless Services	68,363,145	55,280,583	13,082,562	23.7%
Human Resources	7,220,957	5,872,685	1,348,272	23.0%
Innovation and Technology	105,398,999	103,647,061	1,751,939	1.7%
Inspector General	1,593,307	1,485,278	108,029	7.3%
Property Assessment	15,113,618	14,756,157	357,461	2.4%
Office of Sustainability	2,009,410	1,466,048	543,362	37.1%
Parks and Recreation	69,072,438	62,026,721	7,045,718	11.4%

Appendix B: City of Philadelphia Year-to-Date Obligations – June 2023 FY2023 vs. FY2022				
Department	Year-to-Date Obligations FY2023	Year-to-Date Obligations FY2022	Over/(Under) FY2022	Percent Over/(Under) FY2022
Planning & Development	34,543,976	13,252,980	21,290,996	160.7%
Police	760,626,517	719,548,349	41,078,169	5.7%
Prisons	228,323,792	216,163,813	12,159,979	5.6%
Procurement	6,284,279	5,021,219	1,263,060	25.2%
Public Health	131,634,532	158,317,830	(26,683,297)	-16.9%
Public Property	221,967,675	194,089,365	27,878,310	14.4%
Records	4,052,605	4,008,153	44,452	1.1%
Register of Wills	4,511,807	4,269,070	242,737	5.7%
Revenue	25,109,833	22,571,032	2,538,801	11.2%
Sheriff	29,731,461	26,777,182	2,954,279	11.0%
Sinking Fund Commission	292,078,254	284,467,595	7,610,659	2.7%
Streets	198,680,634	170,405,711	28,274,923	16.6%
<b>Totals</b>	<b>\$5,546,292,563</b>	<b>\$4,969,381,892</b>	<b>\$576,910,671</b>	<b>11.6%</b>