



Pennsylvania Intergovernmental Cooperation Authority

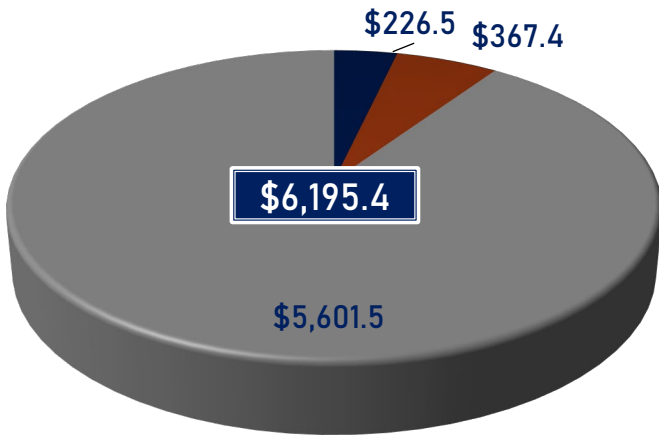
Pennsylvania Intergovernmental Cooperation Authority
Monthly City Obligations Update

CITY OF PHILADELPHIA

July
2024

July Obligations Increased 5.5% from Previous Year

FY2024 Budget and Spending
(\$ in Millions)



Obligated: \$593.9 Million
 Percent Obligated: 9.6%

YEAR-TO-DATE OBLIGATIONS

Through July FY2024, the City has expended \$367.4 million and encumbered an additional \$226.5 million, resulting in total obligations of \$593.9 million. This total is approximately \$30.7 million, or 5.5 percent, more than in FY2023. It also represents 9.6 percent of the total FY2024 approved budget.

Obligations have been concentrated in Class 200: Contracts/Leases (\$256.7 millions), Class 100: Wages and Benefits (\$181.4 million), and Class 700: Debt Service (\$125.9 million). As shown in Table 3, 62.4 percent of the FY2024 Class 700 budget and 18.6 percent of the Class 200 budget has already been obligated because contracts are typically encumbered in the beginning of the fiscal year.

The City has projected a total of \$6.195 billion in obligations for FY2024, an increase of \$352.9 million over the prior year's budget. The current obligation projections can be found in the City's FY2024-FY2028 Five-Year Financial Plan that was approved by the PICA Board on July 25, 2023.

Table 1: General Fund Obligations by Department

Departments	FY2024 Adopted Budget	Month of July				Year-to-Date Through July			
		FY2024	FY2023	Over/(Under) FY2023	% Change	FY2024	FY2023	Over/(Under) FY2023	% Change
Finance ¹	\$2,228,452,513	\$96,242,957	\$113,063,123	\$(16,820,166)	-14.9%	\$96,242,957	\$113,063,123	\$(16,820,166)	-14.9%
Police	855,831,761	44,365,679	51,078,506	\$(6,712,827)	-13.1%	44,365,679	51,078,506	\$(6,712,827)	-13.1%
Fire	400,794,784	26,412,213	24,336,912	2,075,301	8.5%	26,412,213	24,336,912	2,075,301	8.5%
Sinking Fund	324,217,521	139,551,210	135,915,737	3,635,473	2.7%	139,551,210	135,915,737	3,635,473	2.7%
Prisons	292,774,430	22,638,271	39,877,451	\$(17,239,180)	-43.2%	22,638,271	39,877,451	\$(17,239,180)	-43.2%
Public Property ²	273,836,514	41,672,812	67,174,558	\$(25,501,746)	-38.0%	41,672,812	67,174,558	\$(25,501,746)	-38.0%
Managing Director ³	252,227,025	3,824,364	2,749,574	1,074,790	39.1%	3,824,364	2,749,574	1,074,790	39.1%
Human Services	219,709,887	102,129,858	902,577	101,227,281	11215.4%	102,129,858	902,577	101,227,281	11215.4%
Streets	163,138,584	15,034,479	23,787,294	\$(8,752,815)	-36.8%	15,034,479	23,787,294	\$(8,752,815)	-36.8%
Public Health	148,736,320	11,253,674	11,947,395	\$(693,721)	-5.8%	11,253,674	11,947,395	\$(693,721)	-5.8%
First Judicial Distr.	129,052,431	5,866,802	5,652,470	214,332	3.8%	5,866,802	5,652,470	214,332	3.8%
Innovation & Tech ⁴	128,271,326	8,761,162	14,191,102	\$(5,429,940)	-38.3%	8,761,162	14,191,102	\$(5,429,940)	-38.3%
Sub-Total	\$5,417,043,096	\$517,753,481	\$490,676,699	\$27,076,783	5.5%	\$517,753,481	\$490,676,699	\$27,076,783	5.5%
Other Departments	778,370,905	76,130,230	72,501,797	3,628,433	5.0%	76,130,230	72,501,797	3,628,433	5.0%
Total General Fund	\$6,195,414,000	\$593,883,711	\$563,178,496	\$30,705,216	5.5%	\$593,883,711	\$563,178,496	\$30,705,216	5.5%

¹ The City does not budget obligations on a monthly basis. If spending is annualized, then 8.3 percent of the budget would be spent monthly.
² Includes costs for Employee Benefits and contribution to the School District of Philadelphia, Community College, indemnities, and contributions to other funds.
³ Includes costs for Space Rentals, SEPTA Subsidy, and Utilities.
⁴ Includes costs for the Defender Association. ⁵ Includes costs for 911 Call Center.

Table 2: Departments with Highest Year-To-Date Obligation Increases Over FY2023

Department	FY2024	FY2023	Over FY2023
Human Services	\$102,129,858	\$902,577	\$101,227,281
Commerce	34,326,265	15,629,692	18,696,573
Sinking Fund Commission	139,551,210	135,915,737	3,635,473
Fire	26,412,213	24,336,912	2,075,301
Law	3,219,667	1,393,860	1,825,807
Free Library	4,447,976	2,985,142	1,462,834
Managing Director's Office	3,824,364	2,749,574	1,074,790
Behavioral Health	1,003,570	140,426	863,143
Office of Property Assessment	1,345,283	929,891	415,392
Total	\$316,260,406	\$184,983,811	\$131,276,594

Table 3: Year-to-Date Obligations by Class FY2024

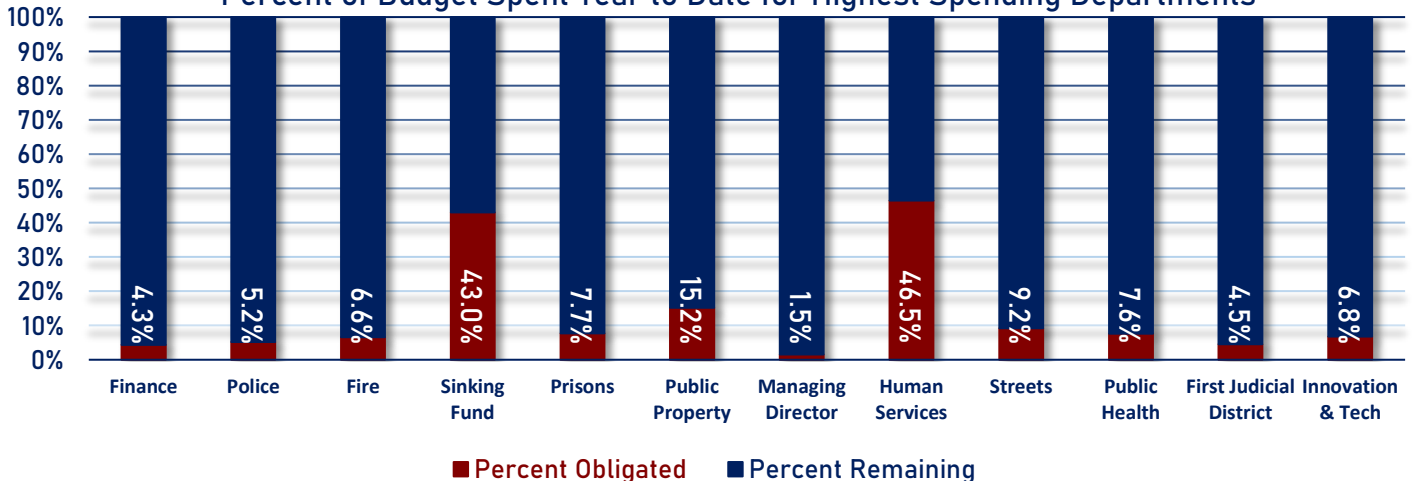
Class/Description	Adopted Budget ¹	Obligations	Percent Obligated YTD
100: Wages and Benefits	\$3,889,197,192	\$181,375,659	4.7%
200: Contracts/Leases	1,380,126,604	256,690,924	18.6%
300/400: Supplies/Equipment	145,090,135	8,386,211	5.8%
500: Indemnities/Contributions	425,194,220	21,217,100	4.7%
700: Debt Service	201,632,422	125,863,817	62.4%
800: Payments to Other Funds	147,031,812	350,000	0.3%
900: Advances/Misc. Payments	67,360,100	-	0.0%
Total	\$6,195,414,000	\$593,883,711	9.6%

MONTH OF JULY OBLIGATIONS

In July, the City obligated \$593.9 million, or 9.6 percent of the FY2024 adopted budget. The 12 highest-spending departments obligated a combined \$517.8 million, or 87.2 percent of July obligations, and spent \$27.1 million more than last July. In total, the City spent \$30.7 million more than last July, primarily caused by increased spending in the Department of Human Services (due to the timing of encumbering contracts for providers), the Sinking Fund Commission (due to a budgeted increase in debt service), and Fire (due to a budgeted increase in the EMS billing contract). These increases were partially offset by decreases in the Department of Public Property (due to the timing of encumbering contracts for space rentals and utilities in FY2023), Prisons (due to the timing of encumbering maintenance contracts in FY2023), and Finance (due to the net difference between increases in health medical, indemnities, and contributions and the timing of encumbering contracts for the Community College of Philadelphia), Streets (due to the timing of disposal contracts in FY2023), and Police (due to the attrition of uniform staff).

If obligations were spread evenly over the fiscal year, each department would spend 8.3 percent of its budget each month. Because contracts are encumbered at the beginning of the year, some departments obligated more than 8.3 percent in the month of July. As shown in the figure below, Human Services obligated 46.5 percent, the Sinking Fund obligated 43.0 percent, Public Property obligated 15.2 percent, and Streets obligated 9.2 percent of their budgets through July. In total, nine departments obligated more than 8.3 percent of their FY2024 budgets (Appendix A).

Percent of Budget Spent Year to Date for Highest Spending Departments



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

Appendix A: City of Philadelphia FY2024 Obligations July 2024 and Year-To-Date					
Department	Adopted Budget	July Obligations	Percentage Obligated in July	YTD Obligations	Percentage Obligated YTD
Art Museum	\$2,142,000	\$535,500	25.0%	\$535,500	25.0%
Auditing	11,148,245	700,565	6.3%	700,565	6.3%
Board of Ethics	1,382,433	57,227	4.1%	57,227	4.1%
Board of Revision of Taxes	1,192,431	67,810	5.7%	67,810	5.7%
Chief Administrative Officer	18,420,959	631,122	3.4%	631,122	3.4%
City Commissioner	29,117,650	857,966	2.9%	857,966	2.9%
City Council	19,751,418	1,267,767	6.4%	1,267,767	6.4%
City Treasurer	5,114,652	100,502	2.0%	100,502	2.0%
Civil Service Commission	13,573,651	9,585	0.1%	9,585	0.1%
Commerce	49,880,108	34,326,265	68.8%	34,326,265	68.8%
Department of Fleet Services	70,612,951	3,128,049	4.4%	3,128,049	4.4%
District Attorney	51,119,070	3,294,818	6.4%	3,294,818	6.4%
Finance	2,228,452,513	96,242,957	4.3%	96,242,957	4.3%
Fire	400,794,784	26,412,213	6.6%	26,412,213	6.6%
First Judicial District of PA	129,052,431	5,866,802	4.5%	5,866,802	4.5%
Free Library	70,934,523	4,447,976	6.3%	4,447,976	6.3%
Human Relations Commission	2,756,401	147,657	5.4%	147,657	5.4%
Human Services	219,709,887	102,129,858	46.5%	102,129,858	46.5%
L&I - Board of Building Standards	86,609	6,442	7.4%	6,442	7.4%
L&I - Board of L&I Review	182,543	16,362	9.0%	16,362	9.0%
Labor	4,768,554	242,783	5.1%	242,783	5.1%
Law	28,854,870	3,219,667	11.2%	3,219,667	11.2%
Licenses and Inspections	44,257,829	2,351,238	5.3%	2,351,238	5.3%
Managing Director's Office	252,227,025	3,824,364	1.5%	3,824,364	1.5%
Mayor's Office	6,167,744	354,627	5.7%	354,627	5.7%
Mayor's Office of Community Empowerment and Opportunity	3,449,909	-	0.0%	-	0.0%
Mural Arts Program	3,683,320	33,472	0.9%	33,472	0.9%

Appendix A: City of Philadelphia FY2024 Obligations July 2024 and Year-To-Date					
Department	Adopted Budget	July Obligations	Percentage Obligated in July	YTD Obligations	Percentage Obligated YTD
Office of Behavioral Health and Intellectual DisAbility	29,024,448	1,003,570	3.5%	1,003,570	3.5%
Office of Children and Families	481,098	40,036	8.3%	40,036	8.3%
Office of Homeless Services	80,556,703	6,202,448	7.7%	6,202,448	7.7%
Office of Human Resources	12,710,756	492,933	3.9%	492,933	3.9%
Office of Innovation and Technology	128,271,326	8,761,162	6.8%	8,761,162	6.8%
Office of Property Assessment	18,310,182	1,345,283	7.3%	1,345,283	7.3%
Office of Sustainability	2,974,885	101,953	3.4%	101,953	3.4%
Office of the Inspector General	2,346,548	178,458	7.6%	178,458	7.6%
Parks and Recreation	79,418,097	6,080,801	7.7%	6,080,801	7.7%
Planning and Development	35,404,422	347,914	1.0%	347,914	1.0%
Police	855,831,761	44,365,679	5.2%	44,365,679	5.2%
Prisons	292,774,430	22,638,271	7.7%	22,638,271	7.7%
Procurement	7,235,722	189,407	2.6%	189,407	2.6%
Public Health	148,736,320	11,253,674	7.6%	11,253,674	7.6%
Public Property	273,836,514	41,672,812	15.2%	41,672,812	15.2%
Records	4,564,421	681,694	14.9%	681,694	14.9%
Register of Wills	5,024,798	246,440	4.9%	246,440	4.9%
Revenue	28,854,507	1,611,257	5.6%	1,611,257	5.6%
Sheriff	32,866,448	1,810,637	5.5%	1,810,637	5.5%
Sinking Fund Commission	324,217,521	139,551,210	43.0%	139,551,210	43.0%
Streets	163,138,584	15,034,479	9.2%	15,034,479	9.2%
Totals	\$6,195,414,001	\$593,883,711	9.6%	\$593,883,711	9.6%

Appendix B:
City of Philadelphia Year-to-Date Obligations – July 2024
FY2024 vs. FY2023

Department	Year-to-Date Obligations FY2024	Year-to-Date Obligations FY2023	Over/(Under) FY2023	Percent Over/(Under) FY2023
Art Museum	\$535,500	\$510,000	\$25,500	5.0%
Auditing	700,565	669,703	30,862	4.6%
Board of Ethics	57,227	56,222	1,006	1.8%
Board of Revision of Taxes	67,810	61,436	6,374	10.4%
Chief Administrative Officer	631,122	570,745	60,377	10.6%
City Commissioner	857,966	1,163,975	(306,009)	(26.3%)
City Council	1,267,767	1,525,516	(257,749)	(16.9%)
City Treasurer	100,502	349,050	(248,549)	(71.2%)
Civil Service Commission	9,585	8,354	1,232	14.7%
Commerce	34,326,265	15,629,692	18,696,573	119.6%
Department of Fleet Services	3,128,049	13,069,172	(9,941,123)	(76.1%)
District Attorney	3,294,818	4,464,280	(1,169,462)	(26.2%)
Finance	96,242,957	113,063,123	(16,820,166)	(14.9%)
Fire	26,412,213	24,336,912	2,075,301	8.5%
First Judicial District of PA	5,866,802	5,652,470	214,332	3.8%
Free Library	4,447,976	2,985,142	1,462,834	49.0%
Human Relations Commission	147,657	156,641	(8,984)	(5.7%)
Human Services	102,129,858	902,577	101,227,281	11215.4%
L&I – Board of Building Standards	6,442	6,192	249	4.0%
L&I – Board of L&I Review	16,362	5,709	10,653	186.6%
Labor	242,783	169,329	73,454	43.4%
Law	3,219,667	1,393,860	1,825,807	131.0%
Licenses and Inspections	2,351,238	3,518,783	(1,167,545)	(33.2%)
Managing Director's Office	3,824,364	2,749,574	1,074,790	39.1%
Mayor's Office	354,627	457,337	(102,710)	(22.5%)
Mayor's Office of Community Empowerment and Opportunity	-	-	-	0.0%
Mural Arts Program	33,472	24,995	8,477	33.9%
Office of Behavioral Health and Intellectual Disability	1,003,570	140,426	863,143	614.7%
Office of Children and Families	40,036	53,316	(13,280)	(24.9%)
Office of Homeless Services	6,202,448	11,855,633	(5,653,185)	(47.7%)
Office of Human Resources	492,933	617,807	(124,874)	(20.2%)
Office of Innovation and Technology	8,761,162	14,191,102	(5,429,940)	(38.3%)
Office of Property Assessment	1,345,283	929,891	415,392	44.7%
Office of Sustainability	101,953	62,117	39,836	64.1%
Office of the Inspector General	178,458	160,344	18,114	11.3%
Parks and Recreation	6,080,801	6,203,805	(123,004)	(2.0%)

Appendix B: City of Philadelphia Year-to-Date Obligations –July 2024 FY2024 vs. FY2023				
Department	Year-to-Date Obligations FY2024	Year-to-Date Obligations FY2023	Over/(Under) FY2023	Percent Over/(Under) FY2023
Planning and Development	347,914	311,986	35,928	11.5%
Police	44,365,679	51,078,506	(6,712,827)	(13.1%)
Prisons	22,638,271	39,877,451	(17,239,180)	(43.2%)
Procurement	189,407	187,335	2,072	1.1%
Public Health	11,253,674	11,947,395	(693,721)	(5.8%)
Public Property	41,672,812	67,174,558	(25,501,746)	(38.0%)
Records	681,694	433,681	248,013	57.2%
Register of Wills	246,440	304,400	(57,960)	(19.0%)
Revenue	1,611,257	2,459,658	(848,401)	(34.5%)
Sheriff	1,810,637	1,985,266	(174,629)	(8.8%)
Sinking Fund Commission	139,551,210	135,915,737	3,635,473	2.7%
Streets	15,034,479	23,787,294	(8,752,815)	(36.8%)
Totals	\$593,883,711	\$563,178,496	\$30,705,216	5.5%