

TOWN OF CHAPEL HILL, NORTH CAROLINA

**GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - FY 2021 QUARTER I (07/01/20 - 09/30/20)**

	FY 2021 Budget		FY 21 Q1	FY 20 Q1	\$ Variance
	Original	Revised	Actual	Actual	
REVENUES					
Ad valorem taxes	\$ 32,587,500	\$ 32,587,500	\$ 4,376,418	\$ 4,218,146	\$ 158,272
Local option sales taxes	13,336,343	13,336,343	-	-	- 1
Other taxes	1,292,500	1,292,500	93,736	218,576	(124,840) 2
Licenses and permits	2,710,890	2,710,890	748,151	582,336	165,815 3
Fines and forfeitures	73,500	73,500	16,836	35,691	(18,855) 4
Intergovernmental revenues	8,508,655	8,508,655	1,063,885	178,851	885,034 5
Charges for services	4,846,000	4,846,000	343,406	623,446	(280,040) 6
Interest on investments	100,000	100,000	-	-	-
Other	399,100	399,100	87,950	639,291	(551,341) 7
TOTAL REVENUES	\$ 63,854,488	\$ 63,854,488	\$ 6,730,382	\$ 6,496,337	\$ 234,045
EXPENDITURES					
Mayor/Council	\$ 418,280	\$ 419,020	\$ 133,415	\$ 154,510	\$ (21,095)
Manager/CaPA	2,902,719	2,949,041	601,094	636,789	(35,695)
Human Resources	1,769,797	1,902,810	302,411	339,870	(37,459)
Business Management	2,330,886	2,330,886	477,572	531,383	(53,811)
Technology Solutions	2,379,166	2,386,765	596,002	579,723	16,279
Attorney	390,963	391,747	128,440	100,318	28,122
Nondepartmental	3,980,983	4,190,433	681,588	826,513	(144,925) 8
Total general government	14,172,794	14,570,702	2,920,522	3,169,106	(248,584)
Environment and development					
Planning	1,810,542	2,177,472	311,416	427,897	(116,481)
Building and Development Services	2,188,013	2,403,013	560,310	529,653	30,657
Housing and Community	834,709	834,709	192,290	219,987	(27,697)
Public Works	12,081,024	12,465,577	2,488,225	2,776,278	(288,053)
Total environment and development	16,914,288	17,880,771	3,552,241	3,953,815	(401,574)
Public safety					
Police	13,924,133	13,946,421	3,310,331	3,210,184	100,147 9
Fire	9,583,954	9,700,234	2,426,235	2,524,394	(98,159)
Total public safety	23,508,087	23,646,655	5,736,566	5,734,578	1,988
Leisure activities					
Parks and recreation	7,234,154	7,239,329	1,519,163	1,961,943	(442,780) 10
Library	3,672,918	3,715,709	981,138	1,002,745	(21,607)
Total leisure activities	10,907,072	10,955,038	2,500,301	2,964,688	(464,387)
Total expenditures	65,502,241	67,053,166	14,709,630	15,822,187	(1,112,557) 11
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,647,753)	(3,198,678)	(7,979,248)	(9,325,850)	1,346,602
OTHER FINANCING SOURCES (USES)					
Transfer from other funds	45,000	45,000	-	-	-
Transfer to other funds	(785,759)	(785,759)	-	-	-
Appropriated fund balance	2,388,512	3,939,437	-	-	-
Total other financing sources (uses)	1,647,753	3,198,678	-	-	-
NET CHANGE IN TOTAL FUND BALANCE	\$ -	\$ -	\$ (7,979,248)	\$ (9,325,850)	\$ 1,346,602

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FY 2021 Budget		FY 21 Q1	FY 20 Q1	\$ Variance
Original	Revised	Actual	Actual	

NOTES:

1 - Sales taxes have a 3-month lag between collection and receipt of funds. During the 1st quarter of the fiscal year, we are still collecting the last three months of the prior year.

2 - Other taxes include occupancy tax, vehicle gross receipts and animal taxes. Occupancy taxes have a 1-month lag between collection and receipt of funds. Occupancy tax is down \$122K in the first two months of FY 21.

3 - Licenses & permits include inspections permits, fire permits, planning permits, PW permits, vehicle licenses. During the 1st quarter of FY 21, inspections revenues were up \$142K, fire revenues were down \$10K, planning revenues were down \$15K, and traffic studies are down \$15K.

4 - Fines and forfeitures include towing, state drug seizures, and library fines. During the 1st quarter of FY 21, library fines are down \$10K and state drug seizures are down \$10K.

5 - Intergovernmental revenues include grants we receive from federal, state and local sources and monies from the state including utility franchise tax, powell bill, state fire protection, state library aid and beer & wine tax. Intergovernmental revenues are higher in FY 21 because (a) the first half of the Powell Bill allocation (\$715,093) was received in September and in FY 20 (\$743,445) it was received in October and (b) we have received \$178,620 from FEMA related to hurricane reimbursements.

6 - Charges for services include revenues from facility rentals, planning fees, public works fees, SRO's, and parks fees. During the 1st quarter of FY 21, parks revenues are down \$319K; PW revenues are down \$14K; Planning revenues are up \$55K

7 - Miscellaneous revenues for FY 20 included \$213K in revenue in lieu and \$124K in miscellaneous revenues that were moved to other funds related to specific projects. It also included \$99K in insurance proceeds. These funds are not recurring and therefore are difficult to compare from one year to the next.

8 - Nondepartmental is down about \$80K as a result of changing from Amwins to United Healthcare in January 2020 and about \$35K as a result of lower liability insurance premiums.

9 - Police operating budget was up \$81K because body camera storage fees were paid in FY 21 Q1 but not until Q2 in FY 20.

10 - Parks & Recreation has savings of about \$325K in program support staff as a result of facilities not being open or open to the same capacity as in the prior year.

11 - Majority of savings is the result of personnel savings from vacant positions.

	FY21 Revised Budget	FY21 Actual	Percent spent
Personnel	50,264,336	12,141,817	24.16%
Operating	17,574,589	2,567,813	14.61%
Total	<u>67,838,925</u>	<u>14,709,630</u>	<u>21.68%</u>

	FY20 Revised Budget	FY20 Actual	Percent spent
Personnel	49,946,400	12,844,159	25.72%
Operating	19,793,655	2,978,028	15.05%
Total	<u>69,740,055</u>	<u>15,822,187</u>	<u>22.69%</u>