

TOWN OF CHAPEL HILL, NORTH CAROLINA

**GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - FY 2022 QUARTER I (07/01/21 - 09/30/21)**

| | FY 2022 Budget | | FY 22 Q1 | FY 21 Q1 | \$ Variance |
|---|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| | Original | Revised | Actual | Actual | |
| REVENUES | | | | | |
| Ad valorem taxes | \$ 35,147,500 | \$ 35,147,500 | \$ 5,890,805 | \$ 4,376,418 | \$ 1,514,387 1 |
| Local option sales taxes | 16,560,488 | 16,560,488 | - | - | - 2 |
| Other taxes | 828,500 | 828,500 | 189,453 | 93,736 | 95,717 3 |
| Licenses and permits | 2,779,600 | 2,779,600 | 503,448 | 748,151 | (244,703) 4 |
| Fines and forfeitures | 70,500 | 70,500 | 15,913 | 16,836 | (923) 5 |
| Intergovernmental revenues | 8,399,439 | 8,399,439 | 696,522 | 1,063,885 | (367,363) 6 |
| Charges for services | 4,255,852 | 4,255,852 | 685,644 | 343,406 | 342,238 7 |
| Interest on investments | 25,000 | 25,000 | - | - | - 8 |
| Other | 397,900 | 397,900 | 222,398 | 87,950 | 134,448 9 |
| TOTAL REVENUES | \$ 68,464,779 | \$ 68,464,779 | \$ 8,204,183 | \$ 6,730,382 | \$ 1,473,801 |
| EXPENDITURES | | | | | |
| Mayor/Council | \$ 492,520 | \$ 492,520 | \$ 144,105 | \$ 133,415 | \$ 10,690 |
| Manager/CaPA | 3,145,778 | 3,193,278 | 769,257 | 601,094 | 168,163 |
| Human Resources | 1,766,539 | 2,009,707 | 315,264 | 302,411 | 12,853 |
| Business Management | 2,419,766 | 2,460,541 | 508,820 | 477,572 | 31,248 |
| Technology Solutions | 2,456,616 | 2,547,572 | 601,379 | 596,002 | 5,377 |
| Attorney | 577,687 | 577,687 | 96,068 | 128,440 | (32,372) |
| Nondepartmental | 5,311,929 | 5,521,379 | 865,616 | 681,588 | 184,028 8 |
| Total general government | 16,170,835 | 16,802,684 | 3,300,509 | 2,920,522 | 379,987 |
| Planning | 1,865,219 | 2,353,422 | 417,134 | 311,416 | 105,718 |
| Building and Development Services | 2,424,868 | 2,518,666 | 549,874 | 560,310 | (10,436) |
| Housing and Community | 843,694 | 843,694 | 178,885 | 192,290 | (13,405) |
| Public Works | 12,797,644 | 13,027,106 | 2,641,163 | 2,488,225 | 152,938 9 |
| Total environment and development | 17,931,425 | 18,742,888 | 3,787,056 | 3,552,241 | 234,815 |
| Police | 13,346,550 | 13,432,173 | 3,403,110 | 3,310,331 | 92,779 |
| Fire | 10,004,565 | 10,203,486 | 2,668,177 | 2,426,235 | 241,942 10 |
| Total public safety | 23,351,115 | 23,635,659 | 6,071,287 | 5,736,566 | 334,721 |
| Parks and recreation | 7,374,790 | 7,490,026 | 1,778,771 | 1,519,163 | 259,608 11 |
| Library | 3,888,890 | 3,879,500 | 988,566 | 981,138 | 7,428 |
| Total leisure activities | 11,263,680 | 11,369,526 | 2,767,337 | 2,500,301 | 267,036 |
| Total expenditures | 68,717,055 | 70,550,757 | 15,926,189 | 14,709,630 | 1,216,559 12 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (252,276) | (2,085,978) | (7,722,006) | (7,979,248) | 257,242 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfer from other funds | 45,000 | 45,000 | - | - | - |
| Transfer to other funds | (2,302,945) | (2,302,945) | - | - | - |
| Appropriated fund balance | 2,510,221 | 4,343,923 | - | - | - |
| Total other financing sources (uses) | 252,276 | 2,085,978 | - | - | - |
| NET CHANGE IN TOTAL FUND BALANCE | \$ - | \$ - | \$ (7,722,006) | \$ (7,979,248) | \$ 257,242 |

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NOTES:

- 1- Property taxes in FY 22 are up by \$1.5 million as a result of the revaluation, 2 cent tax increase, and a larger than normal number of payments received in Q1.
- 2 - 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.
- 3 - 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 up \$96K in the first two months of FY 22 as we continue to see recovery from the pandemic.
- 4 - Licenses & permits include inspections permits, fire permits, planning permits, PW permits, vehicle licenses. During the 1st quarter of FY 22, inspections revenues were down \$250K. The timing and volume of these revenues varies depending on which projects are in the queue.
- 5 - Intergovernmental revenues include grants we receive from federal, state and local sources and monies from the state including utility franchise tax, power bill, state fire protection, state library aid and beer & wine tax. Intergovernmental revenues are lower in FY 22 because (a) in FY 21 we received \$178,620 from FEMA related to hurricane reimbursements and (b) in FY 21 we had received \$162,975 for Q1 library and parks support payment from Orange County.
- 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 22, parks revenues are down \$247K and planning revenues are up \$102K
- 7 - Other revenues for FY 22 included \$166K in miscellaneous revenues related to a vendor reimbursement. These funds are not recurring and therefore are difficult to compare from one year to the next.

- 8 - Nondepartmental is up about \$155K as a result of the FY 22 liability insurance premiums not being allocated out to other funds until Q2 and a higher premium in the current year.
- 9 - Expenditures are up in Public Works as maintenance and street resurfacing funding was restored in FY 22.
- 10 - Expenditures are up in Fire by \$50K in fleet maintenance costs and about \$200K in personnel costs as positions are hired.
- 11 - Expenditures are up in Parks & Recreation as facilities reopened and programming returned.
- 12 - Majority of savings is the result of personnel savings from vacant positions.