

Town of Carrboro General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances - Year to Year Comparison
For the Period Ending 12/31/20

| | 2020 | 2021 | 2021 | 2020 | Variance | |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| | Actual | Budget | YTD Actual | YTD Actual | Year to Year | |
| | | Revised | December 31, 2020 | December 31, 2019 | Thru December | |
| Ad valorem taxes | \$ 13,275,170.21 | \$ 13,156,500.00 | \$ 11,972,024.98 | \$ 11,703,173.27 | \$ 268,851.71 | 2.30% |
| Local Sales Taxes | 4,772,318.80 | 4,242,202.00 | 1,354,950.95 | 1,328,471.06 | 26,479.89 | 1.99% |
| Other taxes and licenses | 1,535,866.57 | 1,603,045.00 | 742,330.73 | 730,829.00 | 11,501.73 | 1.57% |
| Unrestricted intergovernmental | 1,408,981.58 | 1,389,688.00 | 358,629.21 | 371,165.37 | (12,536.16) | -3.38% |
| Restricted intergovernmental | 760,398.70 | 638,148.00 | 487,641.49 | 578,147.48 | (90,505.99) | -15.65% |
| Permits and Fees | 1,282,742.36 | 1,221,929.00 | 508,843.06 | 555,424.53 | (46,581.47) | -8.39% |
| Sales and Services | 171,937.89 | 131,250.00 | 4,149.81 | 122,516.94 | (118,367.13) | -96.61% |
| Investment earnings | 146,083.83 | 140,000.00 | 1,392.25 | 98,682.48 | (97,290.23) | -98.59% |
| Other revenues | 371,641.66 | 246,270.00 | 108,367.72 | 205,042.69 | (96,674.97) | -47.15% |
| Total revenues | 23,725,141.60 | 22,769,032.00 | 15,538,330.20 | 15,693,452.82 | (155,122.62) | -0.99% |
| <u>Expenditures:</u> | | | | | | |
| General Government | 5,314,565.91 | 5,309,046.75 | 2,567,132.73 | 2,726,930.65 | (159,797.92) | -5.86% |
| Salaries & Benefits | 2,315,701.89 | 2,542,218.00 | 1,199,658.31 | 1,125,887.97 | 73,770.34 | 6.55% |
| Capital outlay | 148,192.68 | 12,831.00 | 13,255.02 | 13,049.96 | 205.06 | 1.57% |
| All other expenditures | 2,850,671.34 | 2,753,997.75 | 1,354,219.40 | 1,587,992.72 | (233,773.32) | -14.72% |
| Public Safety | 7,094,877.51 | 7,443,981.80 | 3,211,639.76 | 3,376,280.56 | (164,640.80) | -4.88% |
| Salaries & Benefits | 6,370,676.96 | 6,642,474.00 | 2,994,183.65 | 3,048,938.29 | (54,754.64) | -1.80% |
| Capital outlay | 11,813.39 | 10,651.00 | 10,650.85 | - | 10,650.85 | #DIV/0! |
| All other expenditures | 712,387.16 | 790,856.80 | 206,805.26 | 327,342.27 | (120,537.01) | -36.82% |
| Recreation and Parks | 1,628,114.38 | 1,849,385.33 | 657,598.83 | 803,358.91 | (145,760.08) | -18.14% |
| Salaries & Benefits | 1,256,802.31 | 1,359,503.00 | 536,750.20 | 615,943.44 | (79,193.24) | -12.86% |
| Capital outlay | 55,434.45 | - | - | - | - | #DIV/0! |
| All other expenditures | 315,877.62 | 489,882.33 | 120,848.63 | 187,415.47 | (66,566.84) | -35.52% |
| Transportation | 1,835,146.00 | 2,029,600.00 | 764,645.00 | 904,470.00 | (139,825.00) | -15.46% |

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|-------------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------|
| | Actual | Budget | YTD Actual | YTD Actual | Year to Year | |
| | | Revised | December 31, 2020 | December 31, 2019 | Thru December | |
| Salaries & Benefits | - | - | - | - | - | #DIV/0! |
| Capital outlay | - | 83,600.00 | - | - | - | #DIV/0! |
| All other expenditures | 1,835,146.00 | 1,946,000.00 | 764,645.00 | 904,470.00 | (139,825.00) | -15.46% |
| Economic and Community Development | 267,409.24 | 362,883.50 | 73,923.29 | 141,722.57 | (67,799.28) | -47.84% |
| Salaries & Benefits | 172,279.11 | 124,940.00 | 55,862.91 | 70,865.36 | (15,002.45) | -21.17% |
| Capital outlay | - | - | - | - | - | #DIV/0! |
| All other expenditures | 95,130.13 | 237,943.50 | 18,060.38 | 70,857.21 | (52,796.83) | -74.51% |
| Planning, Zoning and Inspections | 1,423,552.77 | 1,637,568.24 | 601,828.20 | 643,826.20 | (41,998.00) | -6.52% |
| Salaries & Benefits | 1,289,082.75 | 1,309,817.00 | 565,956.98 | 608,548.18 | (42,591.20) | -7.00% |
| Capital outlay | - | - | - | - | - | #DIV/0! |
| All other expenditures | 134,470.02 | 327,751.24 | 35,871.22 | 35,278.02 | 593.20 | 1.68% |
| Public Works | 3,896,422.78 | 4,200,548.64 | 1,808,235.33 | 1,792,035.95 | 16,199.38 | 0.90% |
| Salaries & Benefits | 2,402,227.34 | 2,579,674.00 | 1,125,680.12 | 1,123,802.09 | 1,878.03 | 0.17% |
| Capital outlay | 30,777.66 | 35,000.00 | 33,044.55 | 28,873.19 | 4,171.36 | 14.45% |
| All other expenditures | 1,463,417.78 | 1,585,874.64 | 649,510.66 | 639,360.67 | 10,149.99 | 1.59% |
| Non-Departmental | - | 476,294.00 | - | - | - | #DIV/0! |
| Salaries & Benefits | - | 406,945.00 | - | - | - | #DIV/0! |
| Capital outlay | - | - | - | - | - | #DIV/0! |
| All other expenditures | - | 69,349.00 | - | - | - | #DIV/0! |
| Debt Service | 802,148.03 | 1,105,233.00 | 154,709.57 | 160,015.41 | (5,305.84) | -3.32% |
| Salaries & Benefits | - | - | - | - | - | #DIV/0! |
| Capital outlay | - | - | - | - | - | #DIV/0! |

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| | 2020 | 2021 | 2021 | 2020 | Variance | |
|----------------------------------------------------------------------------|--------------------------|-----------------------|------------------------|------------------------|------------------------|----------------|
| | Actual | Budget | YTD Actual | YTD Actual | Year to Year | |
| | | Revised | December 31, 2020 | December 31, 2019 | Thru December | |
| All other expenditures | 802,148.03 | 1,105,233.00 | 154,709.57 | 160,015.41 | (5,305.84) | -3.32% |
| Total expenditures | 22,262,236.62 | 24,414,541.26 | 9,839,712.71 | 10,548,640.25 | (708,927.54) | -6.72% |
| <u>Revenues over (under) expenditures</u> | 1,462,904.98 | (1,645,509.26) | 5,698,617.49 | 5,144,812.57 | 553,804.92 | 10.76% |
| <u>Other financing sources (uses):</u> | | | | | | |
| Transfers from other funds: | | | | | | |
| Installment Financing Proceeds | - | - | - | | - | #DIV/0! |
| From Business Loan Fund | - | - | - | | - | #DIV/0! |
| From Capital Bond Fund | - | - | - | | - | #DIV/0! |
| From Capita Projects Fund | 92,432.15 | 85,618.00 | 85,618.00 | 83,396.15 | 2,221.85 | 2.66% |
| From Capital Reserve Fund | - | - | - | | - | #DIV/0! |
| From Grant Administration Fund | - | - | - | | - | #DIV/0! |
| Fund Balance Appropriated | - | 2,872,941.26 | - | | - | #DIV/0! |
| Transfers to other funds: | | | | | | |
| To Grant Fund | - | - | - | | - | #DIV/0! |
| To Capital Projects Fund | 3,240,862.00 | 857,000.00 | - | 2,000,124.00 | (2,000,124.00) | -100.00% |
| To Capital Reserve Fund | 55,200.00 | - | - | | - | #DIV/0! |
| To Parking Enterprise Fund | - | 343,550.00 | 171,775.00 | | 171,775.00 | #DIV/0! |
| To Affordable Housing Fund | 52,000.00 | 112,500.00 | 56,250.00 | | 56,250.00 | #DIV/0! |
| Total net other financing sources (uses) | (3,255,629.85) | 1,645,509.26 | (142,407.00) | (1,916,727.85) | 1,774,320.85 | -92.57% |
| Revenues and other sources over (under) expenditures and other uses | \$ (1,792,724.87) | \$ - | \$ 5,556,210.49 | \$ 3,228,084.72 | \$ 2,328,125.77 | 72.12% |