

**Town of Chapin**  
**General Fund Profit & Loss - Budget vs. Actual**  
 January through April 2019

	<u>Jan - Apr 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
<b>4000 · Taxes</b>				
4001 · Real Property Tax	153,885.28	135,000.00	18,885.28	113.99%
4002 · Homestead Exemption	4,258.12	4,000.00	258.12	106.45%
4003 · Delinquent Property Taxes	3.43	3,000.00	(2,996.57)	0.11%
4004 · Tax Penalties	99.73	500.00	(400.27)	19.95%
4005 · State Sales & Use tax credit	178.23	300.00	(121.77)	59.41%
4006 · Motor Carrier tax	102.17	350.00	(247.83)	29.19%
4007 · Vehicle Tax	3,798.30	10,000.00	(6,201.70)	37.98%
<b>Total 4000 · Taxes</b>	<u>162,325.26</u>	<u>153,150.00</u>	<u>9,175.26</u>	<u>105.99%</u>
<b>4100 · License &amp; Permits</b>				
4101 · Business License	273,316.72	650,000.00	(376,683.28)	42.05%
4102 · Franchise Fees	23,783.80	242,200.00	(218,416.20)	9.82%
4103 · ITCP/TTCP	39,743.24	485,000.00	(445,256.76)	8.19%
4104 · Broker Tax	0.00	36,000.00	(36,000.00)	0.0%
4105 · Liquor	9,150.00	10,000.00	(850.00)	91.5%
4108 · Subdivision Review	25.00	2,000.00	(1,975.00)	1.25%
4109 · Zoning Permit & Fee	525.00	4,000.00	(3,475.00)	13.13%
4120 · Other Permits	891.00	2,500.00	(1,609.00)	35.64%
<b>Total 4100 · License &amp; Permits</b>	<u>347,434.76</u>	<u>1,431,700.00</u>	<u>(1,084,265.24)</u>	<u>24.27%</u>
<b>4200 · Intergovernmental Revenue</b>				
4201 · Intergovernmental Rev-SC				
4202 · Local Government Fund	16,314.46	32,600.00	(16,285.54)	50.04%
4212 · Accomodations Tax	1,377.86	1,000.00	377.86	137.79%
4215 · Merchant Inventory Tax	538.64	1,200.00	(661.36)	44.89%
<b>Total 4201 · Intergovernmental Rev-SC</b>	<u>18,230.96</u>	<u>34,800.00</u>	<u>(16,569.04)</u>	<u>52.39%</u>
4200 · Intergovernmental Revenue - Other	1.48			
<b>Total 4200 · Intergovernmental Revenue</b>	<u>18,232.44</u>	<u>34,800.00</u>	<u>(16,567.56)</u>	<u>52.39%</u>
<b>4400 · Fines &amp; Forfeitures</b>				
4410 · Police Fines	15,894.26	65,000.00	(49,105.74)	24.45%
4415 · Victims Assistance Income	1,657.33	4,500.00	(2,842.67)	36.83%
<b>Total 4400 · Fines &amp; Forfeitures</b>	<u>17,551.59</u>	<u>69,500.00</u>	<u>(51,948.41)</u>	<u>25.25%</u>

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<b>4500 · Private Donations</b>				
4501 · Police Donations	0.00			
4502 · Prayer Breakfast	2,470.00	3,200.00	(730.00)	77.19%
<b>Total 4500 · Private Donations</b>	<u>2,470.00</u>	<u>3,200.00</u>	<u>(730.00)</u>	<u>77.19%</u>
<b>4900 · Miscellaneous Revenues</b>				
4901 · Rental Income	7,350.00	21,900.00	(14,550.00)	33.56%
4903 · Community Center Rental	4,665.00	10,000.00	(5,335.00)	46.65%
4905 · Festival, Event, Parade Income	2,560.00	25,000.00	(22,440.00)	10.24%
4950 · Interest Income	253.29	1,000.00	(746.71)	25.33%
4990 · Other Miscellaneous Income	358.05	1,000.00	(641.95)	35.81%
<b>Total 4900 · Miscellaneous Revenues</b>	<u>15,186.34</u>	<u>58,900.00</u>	<u>(43,713.66)</u>	<u>25.78%</u>
<b>Total Income</b>	<u>563,200.39</u>	<u>1,751,250.00</u>	<u>(1,188,049.61)</u>	<u>32.16%</u>
<b>Expense</b>				
<b>6000 · Salaries &amp; Benefits</b>				
6001 · Salaries & Wages	262,542.13	762,676.27	(500,134.14)	34.42%
6003 · Overtime Pay	5,326.05	11,100.00	(5,773.95)	47.98%
6008 · Bonus	0.00	4,200.00	(4,200.00)	0.0%
<b>Total 6000 · Salaries &amp; Benefits</b>	<u>267,868.18</u>	<u>777,976.27</u>	<u>(510,108.09)</u>	<u>34.43%</u>
<b>6020 · Fringe Benefits</b>				
6021 · Payroll Taxes	19,922.33	59,147.99	(39,225.66)	33.68%
6023 · Group Health Insurance	37,292.39	120,938.28	(83,645.89)	30.84%
6025 · Retirement Expense	42,572.10	124,681.52	(82,109.42)	34.15%
6028 · Workmens Compensation Ins	21,492.61	31,400.00	(9,907.39)	68.45%
6029 · Unemployment Expense	0.00	1,460.61	(1,460.61)	0.0%
<b>Total 6020 · Fringe Benefits</b>	<u>121,279.43</u>	<u>337,628.40</u>	<u>(216,348.97)</u>	<u>35.92%</u>
<b>6100 · Operations Expense</b>				
<b>6300 · Purchased Services</b>				
<b>6301 · Professional &amp; Technical</b>				
6303 · Contract & Temporary Labor	195.00	650.00	(455.00)	30.0%
6305 · Payroll Processing fees	412.00	1,227.07	(815.07)	33.58%
6307 · Auditing	5,000.00	10,000.00	(5,000.00)	50.0%
6308 · Tax Collection Cost	0.00	3,400.00	(3,400.00)	0.0%

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6311 · Firing Range	599.76	1,000.00	(400.24)	59.98%
6312 · Magistrate	5,638.00	22,600.00	(16,962.00)	24.95%
6313 · Municode	3,271.54	3,400.00	(128.46)	96.22%
6314 · Jurors	500.00			
6315 · Prisoner Housing	0.00	1,000.00	(1,000.00)	0.0%
6316 · Legal Expense	16,471.25	55,250.00	(38,778.75)	29.81%
6318 · Central Midlands COG	0.00	2,000.00	(2,000.00)	0.0%
6321 · Awareness, Promotion, Advertisi	133.50	8,000.00	(7,866.50)	1.67%
6325 · Insurance	34,441.03	35,730.00	(1,288.97)	96.39%
6330 · Remittance to State	12,295.38	42,000.00	(29,704.62)	29.28%
6336 · Postage	667.72	3,000.00	(2,332.28)	22.26%
6337 · Copier Supplies/Maintenance	1,747.34	3,000.00	(1,252.66)	58.25%
6356 · Professional & Technical Other	426.00	10,000.00	(9,574.00)	4.26%
<b>Total 6301 · Professional &amp; Technical</b>	<b>81,798.52</b>	<b>202,257.07</b>	<b>(120,458.55)</b>	<b>40.44%</b>
6333 · Internet, Web services	723.55	9,200.00	(8,476.45)	7.87%
6335 · Telephone, Cells	4,243.66	16,200.00	(11,956.34)	26.2%
6342 · Electricity	17,800.51	61,920.00	(44,119.49)	28.75%
6343 · Utility expense, Water & Sewer	1,090.74	6,860.00	(5,769.26)	15.9%
6344 · Mayors Prayer Breakfast	425.66	500.00	(74.34)	85.13%
6346 · Community Events & Promotions	1,346.51	22,000.00	(20,653.49)	6.12%
6347 · Public Notices	435.00	1,000.00	(565.00)	43.5%
6348 · Dues, Subscriptions, Fees	1,091.86	2,970.00	(1,878.14)	36.76%
6352 · Employee Travel & Training	3,918.28	18,200.00	(14,281.72)	21.53%
<b>Total 6300 · Purchased Services</b>	<b>112,874.29</b>	<b>341,107.07</b>	<b>(228,232.78)</b>	<b>33.09%</b>
<b>6400 · Property Services</b>				
6403 · Equipment Rental	1,342.89	4,560.00	(3,217.11)	29.45%
6405 · Property security services	238.74	730.00	(491.26)	32.7%
<b>Total 6400 · Property Services</b>	<b>1,581.63</b>	<b>5,290.00</b>	<b>(3,708.37)</b>	<b>29.9%</b>
<b>6420 · Repair &amp; Maintenance</b>				
6421 · Building & Grounds	1,256.69	6,800.00	(5,543.31)	18.48%
6422 · Janitorial, Cleaning	2,085.00	6,255.00	(4,170.00)	33.33%
6424 · Vehicle Gas & Oil	3,498.82	16,100.00	(12,601.18)	21.73%

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6425 · Vehicle Repair	748.86	10,000.00	(9,251.14)	7.49%
6430 · Maintenance Agreements	0.00	1,850.00	(1,850.00)	0.0%
6431 · Computer System Maintenance	6,570.00	13,948.00	(7,378.00)	47.1%
6435 · Repair & Maintenance Other	9.20	1,500.00	(1,490.80)	0.61%
<b>Total 6420 · Repair &amp; Maintenance</b>	<b>14,168.57</b>	<b>56,453.00</b>	<b>(42,284.43)</b>	<b>25.1%</b>
<b>6600 · Supplies &amp; Materials</b>				
6601 · Equipment & Tools	25,339.19	42,500.00	(17,160.81)	59.62%
6602 · Office Supplies	3,850.35	10,400.00	(6,549.65)	37.02%
6603 · Cleaning supplies	68.44	1,250.00	(1,181.56)	5.48%
6605 · Software	3,788.97	8,400.00	(4,611.03)	45.11%
6607 · Computers & Office Equipment	2,093.12	3,850.00	(1,756.88)	54.37%
6610 · Uniforms and Equipment	2,716.27	5,000.00	(2,283.73)	54.33%
6615 · Supplies & Materials - Other	243.97	8,000.00	(7,756.03)	3.05%
<b>Total 6600 · Supplies &amp; Materials</b>	<b>38,100.31</b>	<b>79,400.00</b>	<b>(41,299.69)</b>	<b>47.99%</b>
<b>Total 6100 · Operations Expense</b>	<b>166,724.80</b>	<b>482,250.07</b>	<b>(315,525.27)</b>	<b>34.57%</b>
<b>6900 · Other Expenses</b>				
6905 · Contributions	5,525.00	8,500.00	(2,975.00)	65.0%
6906 · Other	109.52	3,500.00	(3,390.48)	3.13%
6911 · Victims Assistance	832.50	4,500.00	(3,667.50)	18.5%
<b>Total 6900 · Other Expenses</b>	<b>6,467.02</b>	<b>16,500.00</b>	<b>(10,032.98)</b>	<b>39.19%</b>
<b>7000 · Capital Outlay</b>				
7010 · Vehicles	33,234.00	29,000.00	4,234.00	114.6%
7020 · Furniture & Fixtures	0.00	8,100.00	(8,100.00)	0.0%
7021 · Streets & Improvements	0.00	25,000.00	(25,000.00)	0.0%
<b>Total 7000 · Capital Outlay</b>	<b>33,234.00</b>	<b>62,100.00</b>	<b>(28,866.00)</b>	<b>53.52%</b>
<b>8000 · Debt Service</b>				
<b>8001 · Principal</b>				
8002 · BB&T GO Bond	86,074.13	86,074.13	0.00	100.0%
8003 · Promissory Note	0.00	29,928.71	(29,928.71)	0.0%
8004 · Lease Purchase - Principal	7,069.83	7,069.83	0.00	100.0%
<b>Total 8001 · Principal</b>	<b>93,143.96</b>	<b>123,072.67</b>	<b>(29,928.71)</b>	<b>75.68%</b>
8900 · Interest Expense				

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8902 · BB&T Go bond	5,187.85	5,187.85	0.00	100.0%
8903 · Promissory Note	0.00	4,717.51	(4,717.51)	0.0%
8904 · Lease Purchase - Interest	717.23	717.23	0.00	100.0%
<b>Total 8900 · Interest Expense</b>	<u>5,905.08</u>	<u>10,622.59</u>	<u>(4,717.51)</u>	<u>55.59%</u>
<b>Total 8000 · Debt Service</b>	99,049.04	133,695.26	(34,646.22)	74.09%
<b>9000 · Other Financing (Sources) Uses</b>				
9006 · Transfers In	(18,800.00)	(56,400.00)	37,600.00	33.33%
9010 · Sale of Assets	0.00	(2,500.00)	2,500.00	0.0%
<b>Total 9000 · Other Financing (Sources) Uses</b>	<u>(18,800.00)</u>	<u>(58,900.00)</u>	<u>40,100.00</u>	<u>31.92%</u>
<b>Total Expense</b>	<u>675,822.47</u>	<u>1,751,250.00</u>	<u>(1,075,427.53)</u>	<u>38.59%</u>
<b>Net Income</b>	<u><u>(112,622.08)</u></u>	<u><u>0.00</u></u>	<u><u>(112,622.08)</u></u>	<u><u>100.0%</u></u>