

Town of Chapin  
 2016 Proposed General Fund Budget  
 For the Year Ended December 31, 2016

	2015 Approved Budget	2016 Proposed Budget	
<b>INCOME</b>			
<b>Taxes</b>			
4001 · Real Property Tax	150,000.00	113,000.00	1
4002 · Homestead Exemption	4,000.00	3,500.00	
4003 · Delinquent Property Taxes	2,000.00	1,400.00	
4004 · Tax Penalties	0.00	300.00	
4005 · State Sales & Use tax credit	0.00	65.00	
4006 · Motor Carrier tax	0.00	35.00	
4007 · Vehicle Tax	7,000.00	7,700.00	
<b>Total Taxes</b>	<b>163,000.00</b>	<b>126,000.00</b>	
<b>License &amp; Permits</b>			
4101 · Business License	629,000.00	700,000.00	2
4102 · Franchise Fees	133,000.00	160,000.00	3
4103 · ITCP/TTCP	195,400.00	420,000.00	4
4104 · Broker Tax	12,000.00	12,000.00	
4105 · Liquor	0.00	3,250.00	
4108 · Building Permits	0.00	16,000.00	5
4109 · Zoning Permit & Fee	0.00	10,000.00	5
4120 · Other Permits	0.00	2,000.00	5
<b>Total License &amp; Permits</b>	<b>969,400.00</b>	<b>1,323,250.00</b>	
<b>Intergovernmental Revenue</b>			
4202 · Local Government Fund	36,000.00	27,000.00	6
4215 · Merchant Inventory Tax	0.00	1,100.00	
4230 · State Grants	100,000.00	0.00	7
<b>Total Intergovernmental Revenue</b>	<b>136,000.00</b>	<b>28,100.00</b>	
<b>Fines &amp; Forfeitures</b>			
4410 · Police Fines	70,000.00	67,000.00	
4415 · Victims Assistance Income	4,000.00	4,000.00	
<b>Total Fines &amp; Forfeitures</b>	<b>74,000.00</b>	<b>71,000.00</b>	
<b>Private Donations</b>			
4502 · Prayer Breakfast	5,000.00	2,600.00	
<b>Miscellaneous Revenues</b>			
4901 · Rental Income	3,000.00	2,700.00	
4903 · Community Center Rental	5,000.00	5,000.00	
4905 · Festival, Event, Parade Income	15,000.00	20,100.00	
4950 · Interest Income	100.00	200.00	
4990 · Other Miscellaneous Income	0.00	900.00	
<b>Total Miscellaneous Revenues</b>	<b>23,100.00</b>	<b>28,900.00</b>	
<b>Total Income</b>	<b>1,370,500.00</b>	<b>1,579,850.00</b>	

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Expense	2015 Approved Budget	2016 Proposed Budget	
<b>Salaries &amp; Benefits</b>			
6001 · Salaries & Wages	552,279.00	703,215.00	8
6003 · Overtime Pay	5,000.00	7,500.00	
Total Salaries & Benefits	557,279.00	710,715.00	
<b>Fringe Benefits</b>			
6021 · Payroll Taxes	35,206.00	54,369.70	9
6023 · Group Health Insurance	60,700.00	94,995.12	9
6025 · Retirement Expense	49,069.00	88,322.09	9
6028 · Workmens Compensation Ins	0.00	14,000.00	10
6029 · Unemployment Expense	0.00	2,474.09	9
6030 · Other Employee Benefits	500.00	0.00	
Total Fringe Benefits	145,475.00	254,161.00	
<b>Operations Expense</b>			
<b>Purchased Services</b>			
6303 · Contract & Temporary Labor	20,000.00	1,500.00	11
6304 · Accounting	4,000.00	0.00	
6305 · Payroll Processing fees	0.00	1,000.00	
6307 · Auditing	9,000.00	10,000.00	12
6308 · Tax Collection Cost	0.00	3,200.00	
6311 · Firing Range	9,000.00	3,000.00	
6312 · Magistrate	15,000.00	22,400.00	13
6313 · Municode	9,000.00	2,500.00	
6316 · Legal Expense	7,000.00	30,100.00	14
6318 · Central Midlands COG	6,000.00	6,000.00	
6321 · Awareness, Promotion, Advertisi	0.00	6,000.00	
6326 · SC Insurance Reserve Fund	58,299.00	25,000.00	15
6328 · Employee Fidelity Bond	0.00	600.00	
6330 · Remittance to State	55,592.00	42,000.00	
6336 · Postage	1,250.00	1,700.00	
6333 · Internet, Web services	14,000.00	13,000.00	16
6335 · Telephone, Cells	14,000.00	16,320.00	
6342 · Electricity	60,000.00	71,400.00	17
6343 · Utility expense, Water & Sewer	4,000.00	8,400.00	18
6344 · Mayors Prayer Breakfast	5,000.00	1,200.00	
6345 · Tourism Related Sevices	10,000.00	0.00	
6346 · Community Events & Promotions	5,000.00	11,000.00	19
6347 · Public Notices	1,000.00	250.00	
6348 · Dues, Subscriptions, Fees	6,000.00	7,950.00	
6349 · Printing & Copying	3,000.00	1,500.00	
6352 · Employee Travel & Training	7,500.00	14,400.00	20
Total Purchased Services	323,641.00	300,420.00	

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<b>Property Services</b>			
6403 · Equipment Rental	1,200.00	4,920.00	21
6405 · Property security services	0.00	700.00	
<b>Total Property Services</b>	<b>1,200.00</b>	<b>5,620.00</b>	
<b>Repair &amp; Maintenance</b>			
6421 · Building & Grounds	30,000.00	31,000.00	22
6422 · Janitorial, Cleaning	8,500.00	8,340.00	
6424 · Vehicle Gas & Oil	20,000.00	15,000.00	23
6425 · Vehicle Repair	25,000.00	24,000.00	24
6430 · Maintenance Agreements	0.00	5,250.00	25
6431 · Computer System Maintenance	6,000.00	12,400.00	26
<b>Total Repair &amp; Maintenance</b>	<b>89,500.00</b>	<b>95,990.00</b>	
<b>Supplies &amp; Materials</b>			
6601 · Equipment & Tools	1,000.00	6,000.00	
6602 · Office Supplies	12,500.00	11,600.00	
6603 · Cleaning supplies	500.00	1,000.00	
6605 · Software	0.00	4,950.00	27
6607 · Computers & Office Equipment	11,000.00	7,850.00	
6610 · Uniforms and Equipment	6,300.00	4,000.00	
<b>Total Supplies &amp; Materials</b>	<b>31,300.00</b>	<b>35,400.00</b>	
<b>Total Operations Expense</b>	<b>1,148,395.00</b>	<b>1,402,306.00</b>	
<b>Other Expenses</b>			
6905 · Contributions	1,000.00	1,000.00	
6906 · Other	12,235.00	7,500.00	
6989 · Contingency	2,000.00	2,000.00	
<b>Total Other Expenses</b>	<b>15,235.00</b>	<b>10,500.00</b>	
6995 · Amortization - Bond	0.00	1,500.00	28
<b>Capital Outlay</b>			
7001 · Building and Grounds	102,326.00	50,000.00	29
7015 · Equipment	9,000.00	15,000.00	30
7016 · Police Equipment	0.00	5,000.00	31
<b>Total Capital Outlay</b>	<b>111,326.00</b>	<b>70,000.00</b>	
<b>Debt Service</b>			
8002 · BB&T GO Bond - Principal	75,148.00	77,770.00	
8902 · BB&T Go bond - Interest	20,396.00	17,774.00	
<b>Total Debt Service</b>	<b>95,544.00</b>	<b>95,544.00</b>	
<b>Total Expense</b>	<b>1,370,500.00</b>	<b>1,579,850.00</b>	

**Town of Chapin**  
**2016 Proposed General Fund Budget**  
**Supporting Notes for Selected Accounts**

Note #		2015 Budget	2016 Budget	% Inc (Dec)	Comments
1	4001 · Real Property Tax	150,000	113,000	-24.67%	Property taxes for 2015 were over budgeted based on the millage rate and assessed value. The 2016 budget is based on the current assessed values and the millage rate of 11.505. The 2016 millage rate has not been changed from the previous year.
2	4101 · Business License	629,000	700,000	11.29%	Actual collected through November 2015 is \$572K. 2016 budgeted Business License Fees are based on the 2015 collections with a 10% increase, a 10% increase in Ellett fees, \$20K from Publix construction and another \$15K from the Mungo home construction.
3	4102 · Franchise Fees	133,000	160,000	20.30%	Actual collected through November 2015 is \$152K. 2016 budgeted Franchise fees were based on the 2015 collections with an \$8K increase due to the addition of SCE&G meters that were not properly recorded as "in-town" on their map and will provide additional franchise fees in 2016.
4	4103 · ITCP/TTCP	195,400	420,000	114.94%	ITCP/TTCP programs that are collected by the Municipal Association were under-budgeted in 2015. Actual collections in 2015 were \$393K with the bulk of the collections coming from the Insurance Tax Collection Program (ITCP). The ITCP was grown every year with the increase in insurance policies sold in town and that annual increase was included in the 2016 revenue projection.
5	Building & Zoning Permits	0	28,000	100.00%	Building and zoning permits were not budgeted for in the 2015 budget ordinance. For 2016, the projected revenue is based on the new fee structure implemented by Chris Clausen and the construction that is coming up in town for 2016.
6	4202 · Local Government Fund	36,000	27,000	-25.00%	Amount received from Local Government Fund was overbudgeted in 2015 due to some one time payments received in 2014. Amount budgeted based on 2015 collections.
7	4230 · State Grants	100,000	0	-100.00%	No state grant funds are being budgeted for 2016. There were no actual collections of grants in 2015.
8	6001 · Salaries & Wages	552,279	703,215	27.33%	The increase in salaries and wages for 2016 is directly attributed to two positions that were hired in 2015 that did not have a full years salary budgeted for 2015, two new positions being added in 2016 (Grant Writer & Police Chief), an allowance for part time town clerk @ \$10K and a 5% allowance for performance based increases, overtime and year end bonuses.
9	Fringe Benefits	145,475	251,687	73.01%	The increase in fringe benefits is due to the 2015 budget numbers being underbudgeted and the 2016 budget being projected based on 2016 salaries and the actual tax and insurance costs to the town. Group Health and Retirement expenses are all based upon the current percentages and actual costs per employee.
10	6028 · Workmens Compensation Ins	0	14,000	100.00%	Amount based on actual 2015 expense with increase for new F.I.E's. This expense was not previously budgeted for 2015.
11	6303 · Contract & Temporary Labor	20,000	1,500	-92.50%	Decrease in the contract and temporary labor is due to moving the Town Prosecutor expense down to the legal expense line item (Account 6316) to better reflect the proper classification of that expense. The amount for 2016 is to hire some temp labor for the paperless initiative.
12	6307 · Auditing	9,000	10,000	11.11%	Budgeted amount is to add the charge for the municipal court fees for their schedule audit. Fees for the audit are being kept the same as for 20013-2014 audits.
13	6312 · Magistrate	15,000	22,400	49.33%	Increase comes from the increase in the Magistrate fee from Lexington county in June of 2015. This represents the proper expense for 2016 Magistrate costs.
14	6316 · Legal Expense	7,000	30,100	330.00%	Legal expenses consist of \$20,100 for the Town Prosecutor and \$10K for general legal expenses. For general legal expenses this represents only a \$3K increase over prior year budget.
15	6326 · SC Insurance Reserve Fund	58,299	25,000	-57.12%	2015 Insurance costs were over budgeted and corrected for 2016. The insurance policy renews in February and is expected to be close in cost to 2015. The fee paid in 2015 was \$37K of which \$14K was allocated to the Utility department.
16	6333 · Internet, Web services	14,000	13,000	-7.14%	The 2016 amount consists of the monthly internet fee from Time Warner, the annual maintenance fee for the website contract and \$3K for additional web site expenses.

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17	6342 · Electricity	60,000	71,400	19.00%	Amount budgeted for 2015 was about \$7,000 under budgeted based on actual expenses. The amount for 2016 accounts for the actual 2015 expenses and also compensates for the rate increase pushed through for SCE&G in July of 2015.
18	6343 · Utility expense, Water & Sewer	4,000	8,400	110.00%	2016 amount is based on actual water & sewer expense from the City of Columbia for 2015. This line item was under-budgeted for 2015.
19	6346 · Community Events & Promotions	5,000	11,000	120.00%	2016 amount is based on actual Labor Day expenses for 2015.
20	6352 · Employee Travel & Training	7,500	14,400	92.00%	2016 amount is based on planned training and travel expenses for 2016. This includes the police, zoning, economic development and finance department training.
21	6403 · Equipment Rental	1,200	4,920	310.00%	2016 amount is actual expense for the copier rentals that the town has entered into. 2015 amount was under-budgeted for this expense.
22	6421 · Building & Grounds	30,000	31,000	3.33%	2016 amount is for planned building maintenance and lawn service.
23	6424 · Vehicle Gas & Oil	20,000	15,000	-25.00%	2016 amount is based upon the current usage in 2015 and adjusted for the decrease in gas cost from 2015.
24	6425 · Vehicle Repair	25,000	24,000	-4.00%	Amount remains similar to 2015 due to the age of the police car fleet and the increasing amount of repairs to keep the cars road worthy.
25	6430 · Maintenance Agreements	0	5,250	100.00%	2016 amount is for HVAC maintenance contract and other building maintenance agreements for the building. This amount was not budgeted in 2015.
26	6431 · Computer System Maintenance	6,000	12,400	106.67%	2016 amount represents the actual computer maintenance contract in place with DC Technologies. 2015 amount was under-budgeted.
27	6605 · Software	0	4,950	100.00%	2016 amount represents the actual annual software costs for email, anti-virus and online backups for the town. This amount was not budgeted for 2015.
28	6995 · Amortization - Bond	0	1,500	100.00%	This is for the annual amortization of the General Obligation Bond issuance costs which is being expensed over a 10 year period. This amount was not budgeted for 2015.
29	7001 · Building and Grounds	102,326	50,000	-51.14%	2016 amount is for a planned entrance sign/gateway at the beginning of NW Columbia Avenue (\$25K) and for the topography and master plan necessary for the park to be built on the town hall property.
30	7015 · Equipment	9,000	15,000	66.67%	2016 amount is for the paperless environment project slated for 2016. This will allow the town to convert and store all important documents to electronic format to improve accessibility as well as follow upcoming data retention policies to be put in place.
31	7016 · Police Equipment	0	5,000	100.00%	2016 amount is for new equipment related to the new police chief.