

**Town of Chapin**  
**General Fund Profit & Loss - Budget vs. Actual**  
 January through March 2023

	<u>Jan - Mar 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
<b>4000 · Taxes</b>				
4001 · Real Property Tax	151,053.15	190,000.00	(38,946.85)	79.5%
4002 · Homestead Exemption	0.00	4,500.00	(4,500.00)	0.0%
4003 · Delinquent Property Taxes	(456.27)	3,000.00	(3,456.27)	(15.21%)
4004 · Tax Penalties	90.81	700.00	(609.19)	12.97%
4005 · State Sales & Use tax credit	34.54	100.00	(65.46)	34.54%
4006 · Motor Carrier tax	144.33	500.00	(355.67)	28.87%
4007 · Vehicle Tax	4,153.91	15,000.00	(10,846.09)	27.69%
<b>Total 4000 · Taxes</b>	<b>155,020.47</b>	<b>213,800.00</b>	<b>(58,779.53)</b>	<b>72.51%</b>
<b>4100 · License &amp; Permits</b>				
4101 · Business License	152,005.57	385,000.00	(232,994.43)	39.48%
4102 · Franchise Fees	34,406.94	245,000.00	(210,593.06)	14.04%
4103 · ITCP/TTCP	8,398.32	605,000.00	(596,601.68)	1.39%
4104 · Broker Tax	0.00	15,000.00	(15,000.00)	0.0%
4105 · Liquor	6,300.00	10,000.00	(3,700.00)	63.0%
4108 · Subdivision Review	880.00	9,000.00	(8,120.00)	9.78%
4109 · Zoning Permit & Fee	800.00	4,500.00	(3,700.00)	17.78%
4120 · Other Permits	175.00	2,000.00	(1,825.00)	8.75%
<b>Total 4100 · License &amp; Permits</b>	<b>202,965.83</b>	<b>1,275,500.00</b>	<b>(1,072,534.17)</b>	<b>15.91%</b>
<b>4200 · Intergovernmental Revenue</b>				
<b>4201 · Intergovernmental Rev-SC</b>				
4202 · Local Government Fund	10,598.25	42,300.00	(31,701.75)	25.06%
4212 · Accomodations Tax	494.60	4,500.00	(4,005.40)	10.99%
4215 · Merchant Inventory Tax	269.32	1,000.00	(730.68)	26.93%
<b>Total 4201 · Intergovernmental Rev-SC</b>	<b>11,362.17</b>	<b>47,800.00</b>	<b>(36,437.83)</b>	<b>23.77%</b>
<b>Total 4200 · Intergovernmental Revenue</b>	<b>11,362.17</b>	<b>47,800.00</b>	<b>(36,437.83)</b>	<b>23.77%</b>
<b>4400 · Fines &amp; Forfeitures</b>				
4410 · Police Fines	4,183.94	48,000.00	(43,816.06)	8.72%
4415 · Victims Assistance Income	431.35	3,500.00	(3,068.65)	12.32%
<b>Total 4400 · Fines &amp; Forfeitures</b>	<b>4,615.29</b>	<b>51,500.00</b>	<b>(46,884.71)</b>	<b>8.96%</b>
<b>4500 · Private Donations</b>				

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4502 · Prayer Breakfast	400.00	3,200.00	(2,800.00)	12.5%
<b>Total 4500 · Private Donations</b>	<b>400.00</b>	<b>3,200.00</b>	<b>(2,800.00)</b>	<b>12.5%</b>
<b>4900 · Miscellaneous Revenues</b>				
4901 · Rental Income	6,061.60	24,500.00	(18,438.40)	24.74%
4903 · Community Center Rental	5,182.00	13,000.00	(7,818.00)	39.86%
4905 · Festival, Event, Parade Income	5,845.00	25,000.00	(19,155.00)	23.38%
4950 · Interest Income	484.68	450.00	34.68	107.71%
4990 · Other Miscellaneous Income	409.41	1,000.00	(590.59)	40.94%
<b>Total 4900 · Miscellaneous Revenues</b>	<b>17,982.69</b>	<b>63,950.00</b>	<b>(45,967.31)</b>	<b>28.12%</b>
<b>Total Income</b>	<b>392,346.45</b>	<b>1,655,750.00</b>	<b>(1,263,403.55)</b>	<b>23.7%</b>
<b>Gross Profit</b>	<b>392,346.45</b>	<b>1,655,750.00</b>	<b>(1,263,403.55)</b>	<b>23.7%</b>
<b>Expense</b>				
<b>6000 · Salaries &amp; Benefits</b>				
6001 · Salaries & Wages	160,648.72	853,516.28	(692,867.56)	18.82%
6003 · Overtime Pay	3,075.99	17,600.00	(14,524.01)	17.48%
6008 · Bonus	0.00	4,500.00	(4,500.00)	0.0%
6010 · Car Allowance	1,661.52			
<b>Total 6000 · Salaries &amp; Benefits</b>	<b>165,386.23</b>	<b>875,616.28</b>	<b>(710,230.05)</b>	<b>18.89%</b>
<b>6020 · Fringe Benefits</b>				
6021 · Payroll Taxes	13,500.87	66,594.50	(53,093.63)	20.27%
6023 · Group Health Insurance	33,354.14	167,793.72	(134,439.58)	19.88%
6025 · Retirement Expense	34,184.22	169,096.53	(134,912.31)	20.22%
6028 · Workmens Compensation Ins	17,364.88	21,300.00	(3,935.12)	81.53%
6029 · Unemployment Expense	387.18	670.47	(283.29)	57.75%
<b>Total 6020 · Fringe Benefits</b>	<b>98,791.29</b>	<b>425,455.22</b>	<b>(326,663.93)</b>	<b>23.22%</b>
<b>6100 · Operations Expense</b>				
<b>6300 · Purchased Services</b>				
<b>6301 · Professional &amp; Technical</b>				
6305 · Payroll Processing fees	425.00	1,350.00	(925.00)	31.48%
6307 · Auditing	5,250.00	10,000.00	(4,750.00)	52.5%
6308 · Tax Collection Cost	0.00	3,600.00	(3,600.00)	0.0%
6311 · Firing Range	0.00	1,000.00	(1,000.00)	0.0%

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6312 · Magistrate	6,006.19	24,100.00	(18,093.81)	24.92%
6313 · Municode	464.15	3,985.00	(3,520.85)	11.65%
6314 · Jurors	0.00	1,600.00	(1,600.00)	0.0%
6315 · Prisoner Housing	0.00	1,000.00	(1,000.00)	0.0%
6316 · Legal Expense	6,277.50	57,000.00	(50,722.50)	11.01%
6321 · Awareness, Promotion, Advertisi	850.00	6,950.00	(6,100.00)	12.23%
6325 · Insurance	61,380.80	56,280.00	5,100.80	109.06%
6330 · Remittance to State	4,333.94	32,000.00	(27,666.06)	13.54%
6336 · Postage	970.12	3,100.00	(2,129.88)	31.29%
6337 · Copier Supplies/Maintenance	814.75	3,640.00	(2,825.25)	22.38%
6356 · Professional & Technical Other	1,612.00	1,075.00	537.00	149.95%
<b>Total 6301 · Professional &amp; Technical</b>	<b>88,384.45</b>	<b>206,680.00</b>	<b>(118,295.55)</b>	<b>42.76%</b>
6331 · Cable Service	84.58	280.00	(195.42)	30.21%
6333 · Internet, Web services	5,062.44	10,025.00	(4,962.56)	50.5%
6335 · Telephone, Cells	3,377.00	15,325.00	(11,948.00)	22.04%
6342 · Electricity	15,526.58	59,500.00	(43,973.42)	26.1%
6343 · Utility expense, Water & Sewer	810.81	6,500.00	(5,689.19)	12.47%
6344 · Mayors Prayer Breakfast	0.00	1,000.00	(1,000.00)	0.0%
6346 · Community Events & Promotions	125.00	20,500.00	(20,375.00)	0.61%
6347 · Public Notices	206.50	1,000.00	(793.50)	20.65%
6348 · Dues, Subscriptions, Fees	1,234.72	3,340.00	(2,105.28)	36.97%
6352 · Employee Travel & Training	5,342.17	16,750.00	(11,407.83)	31.89%
<b>Total 6300 · Purchased Services</b>	<b>120,154.25</b>	<b>340,900.00</b>	<b>(220,745.75)</b>	<b>35.25%</b>
<b>6400 · Property Services</b>				
6403 · Equipment Rental	720.60	2,970.00	(2,249.40)	24.26%
6404 · Vehicle Lease	0.00	0.00	0.00	0.0%
6405 · Property security services	126.63	800.00	(673.37)	15.83%
<b>Total 6400 · Property Services</b>	<b>847.23</b>	<b>3,770.00</b>	<b>(2,922.77)</b>	<b>22.47%</b>
<b>6420 · Repair &amp; Maintenance</b>				
6421 · Building & Grounds	860.71	7,600.00	(6,739.29)	11.33%
6422 · Janitorial, Cleaning	1,563.75	6,255.00	(4,691.25)	25.0%
6424 · Vehicle Gas & Oil	4,302.24	25,100.00	(20,797.76)	17.14%

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6425 · Vehicle Repair	2,318.33	10,000.00	(7,681.67)	23.18%
6430 · Maintenance Agreements	2,081.25	2,100.00	(18.75)	99.11%
6431 · Computer System Maintenance	4,016.25	16,080.00	(12,063.75)	24.98%
6435 · Repair & Maintenance Other	0.00	1,500.00	(1,500.00)	0.0%
<b>Total 6420 · Repair &amp; Maintenance</b>	<u>15,142.53</u>	<u>68,635.00</u>	<u>(53,492.47)</u>	<u>22.06%</u>
<b>6600 · Supplies &amp; Materials</b>				
6601 · Equipment & Tools	3,867.17	6,300.00	(2,432.83)	61.38%
6602 · Office Supplies	2,357.86	8,300.00	(5,942.14)	28.41%
6603 · Cleaning supplies	233.61	1,000.00	(766.39)	23.36%
6605 · Software	1,603.80	11,010.00	(9,406.20)	14.57%
6607 · Computers & Office Equipment	518.40	5,400.00	(4,881.60)	9.6%
6610 · Uniforms and Equipment	2,173.59	5,500.00	(3,326.41)	39.52%
6600 · Supplies & Materials - Other	160.25			
<b>Total 6600 · Supplies &amp; Materials</b>	<u>10,914.68</u>	<u>37,510.00</u>	<u>(26,595.32)</u>	<u>29.1%</u>
<b>Total 6100 · Operations Expense</b>	<u>147,058.69</u>	<u>450,815.00</u>	<u>(303,756.31)</u>	<u>32.62%</u>
<b>6900 · Other Expenses</b>				
6905 · Contributions	800.00	1,500.00	(700.00)	53.33%
6906 · Other	2,917.00	488.50	2,428.50	597.13%
6911 · Victims Assistance	150.00	3,500.00	(3,350.00)	4.29%
<b>Total 6900 · Other Expenses</b>	<u>3,867.00</u>	<u>5,488.50</u>	<u>(1,621.50)</u>	<u>70.46%</u>
<b>7000 · Capital Outlay</b>				
7030 · Construction In Progress	9,674.00			
<b>Total 7000 · Capital Outlay</b>	<u>9,674.00</u>			
<b>9000 · Other Financing (Sources) Uses</b>				
9006 · Transfers In	(14,100.00)	(56,400.00)	42,300.00	25.0%
9011 · Use of Fund Balance	0.00	(45,225.00)	45,225.00	0.0%
<b>Total 9000 · Other Financing (Sources) Uses</b>	<u>(14,100.00)</u>	<u>(101,625.00)</u>	<u>87,525.00</u>	<u>13.88%</u>
<b>Total Expense</b>	<u>410,677.21</u>	<u>1,655,750.00</u>	<u>(1,245,072.79)</u>	<u>24.8%</u>
<b>Net Income</b>	<u><u>(18,330.76)</u></u>	<u><u>0.00</u></u>	<u><u>(18,330.76)</u></u>	<u><u>100.0%</u></u>