

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

	<u>Jan - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
<b>4000 · Taxes</b>				
4001 · Real Property Tax	151,394.36	190,000.00	(38,605.64)	79.68%
4002 · Homestead Exemption	4,766.75	4,500.00	266.75	105.93%
4003 · Delinquent Property Taxes	(214.62)	3,000.00	(3,214.62)	(7.15)%
4004 · Tax Penalties	177.91	700.00	(522.09)	25.42%
4005 · State Sales & Use tax credit	34.54	100.00	(65.46)	34.54%
4006 · Motor Carrier tax	294.94	500.00	(205.06)	58.99%
4007 · Vehicle Tax	6,616.20	15,000.00	(8,383.80)	44.11%
<b>Total 4000 · Taxes</b>	<b>163,070.08</b>	<b>213,800.00</b>	<b>(50,729.92)</b>	<b>76.27%</b>
<b>4100 · License &amp; Permits</b>				
4101 · Business License	382,558.73	385,000.00	(2,441.27)	99.37%
4102 · Franchise Fees	36,733.76	245,000.00	(208,266.24)	14.99%
4103 · ITCP/TTCP	47,900.49	605,000.00	(557,099.51)	7.92%
4104 · Broker Tax	0.00	15,000.00	(15,000.00)	0.0%
4105 · Liquor	15,300.00	10,000.00	5,300.00	153.0%
4108 · Subdivision Review	880.00	9,000.00	(8,120.00)	9.78%
4109 · Zoning Permit & Fee	1,100.00	4,500.00	(3,400.00)	24.44%
4120 · Other Permits	285.00	2,000.00	(1,715.00)	14.25%
<b>Total 4100 · License &amp; Permits</b>	<b>484,757.98</b>	<b>1,275,500.00</b>	<b>(790,742.02)</b>	<b>38.01%</b>
<b>4200 · Intergovernmental Revenue</b>				
<b>4201 · Intergovernmental Rev-SC</b>				
4202 · Local Government Fund	21,196.50	42,300.00	(21,103.50)	50.11%
4212 · Accomodations Tax	1,455.30	4,500.00	(3,044.70)	32.34%
4215 · Merchant Inventory Tax	538.64	1,000.00	(461.36)	53.86%
<b>Total 4201 · Intergovernmental Rev-SC</b>	<b>23,190.44</b>	<b>47,800.00</b>	<b>(24,609.56)</b>	<b>48.52%</b>
<b>Total 4200 · Intergovernmental Revenue</b>	<b>23,190.44</b>	<b>47,800.00</b>	<b>(24,609.56)</b>	<b>48.52%</b>
<b>4400 · Fines &amp; Forfeitures</b>				
4410 · Police Fines	8,918.76	48,000.00	(39,081.24)	18.58%
4415 · Victims Assistance Income	737.39	3,500.00	(2,762.61)	21.07%
<b>Total 4400 · Fines &amp; Forfeitures</b>	<b>9,656.15</b>	<b>51,500.00</b>	<b>(41,843.85)</b>	<b>18.75%</b>
<b>4500 · Private Donations</b>				

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4502 · Prayer Breakfast	1,870.00	3,200.00	(1,330.00)	58.44%
<b>Total 4500 · Private Donations</b>	<b>1,870.00</b>	<b>3,200.00</b>	<b>(1,330.00)</b>	<b>58.44%</b>
<b>4900 · Miscellaneous Revenues</b>				
4901 · Rental Income	8,639.00	24,500.00	(15,861.00)	35.26%
4903 · Community Center Rental	7,949.50	13,000.00	(5,050.50)	61.15%
4905 · Festival, Event, Parade Income	6,835.00	25,000.00	(18,165.00)	27.34%
4950 · Interest Income	1,020.11	450.00	570.11	226.69%
4990 · Other Miscellaneous Income	1,105.41	1,000.00	105.41	110.54%
<b>Total 4900 · Miscellaneous Revenues</b>	<b>25,549.02</b>	<b>63,950.00</b>	<b>(38,400.98)</b>	<b>39.95%</b>
<b>Total Income</b>	<b>708,093.67</b>	<b>1,655,750.00</b>	<b>(947,656.33)</b>	<b>42.77%</b>
<b>Gross Profit</b>	<b>708,093.67</b>	<b>1,655,750.00</b>	<b>(947,656.33)</b>	<b>42.77%</b>
<b>Expense</b>				
<b>6000 · Salaries &amp; Benefits</b>				
6001 · Salaries & Wages	258,045.95	853,516.28	(595,470.33)	30.23%
6003 · Overtime Pay	4,100.41	17,600.00	(13,499.59)	23.3%
6008 · Bonus	0.00	4,500.00	(4,500.00)	0.0%
6010 · Car Allowance	2,769.20			
<b>Total 6000 · Salaries &amp; Benefits</b>	<b>264,915.56</b>	<b>875,616.28</b>	<b>(610,700.72)</b>	<b>30.26%</b>
<b>6020 · Fringe Benefits</b>				
6021 · Payroll Taxes	20,714.65	66,594.50	(45,879.85)	31.11%
6023 · Group Health Insurance	57,739.86	167,793.72	(110,053.86)	34.41%
6025 · Retirement Expense	43,450.46	169,096.53	(125,646.07)	25.7%
6028 · Workmens Compensation Ins	17,364.88	21,300.00	(3,935.12)	81.53%
6029 · Unemployment Expense	459.57	670.47	(210.90)	68.54%
<b>Total 6020 · Fringe Benefits</b>	<b>139,729.42</b>	<b>425,455.22</b>	<b>(285,725.80)</b>	<b>32.84%</b>
<b>6100 · Operations Expense</b>				
<b>6300 · Purchased Services</b>				
<b>6301 · Professional &amp; Technical</b>				
6305 · Payroll Processing fees	855.00	1,350.00	(495.00)	63.33%
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	597.05	1,000.00	(402.95)	59.71%

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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	20,935.15	57,000.00	(36,064.85)	36.73%
6320 · Election Costs	1,299.80			
6321 · Awareness, Promotion, Advertisi	1,710.88	6,950.00	(5,239.12)	24.62%
6325 · Insurance	61,380.80	56,280.00	5,100.80	109.06%
6330 · Remittance to State	6,816.83	32,000.00	(25,183.17)	21.3%
6336 · Postage	1,340.27	3,100.00	(1,759.73)	43.24%
6337 · Copier Supplies/Maintenance	1,079.35	3,640.00	(2,560.65)	29.65%
6356 · Professional & Technical Other	1,640.00	1,075.00	565.00	152.56%
<b>Total 6301 · Professional &amp; Technical</b>	<b>109,375.47</b>	<b>206,680.00</b>	<b>(97,304.53)</b>	<b>52.92%</b>
6331 · Cable Service	168.02	280.00	(111.98)	60.01%
6333 · Internet, Web services	5,495.65	10,025.00	(4,529.35)	54.82%
6335 · Telephone, Cells	5,882.66	15,325.00	(9,442.34)	38.39%
6342 · Electricity	25,242.35	59,500.00	(34,257.65)	42.42%
6343 · Utility expense, Water & Sewer	1,700.73	6,500.00	(4,799.27)	26.17%
6344 · Mayors Prayer Breakfast	584.42	1,000.00	(415.58)	58.44%
6346 · Community Events & Promotions	1,946.35	20,500.00	(18,553.65)	9.49%
6347 · Public Notices	206.50	1,000.00	(793.50)	20.65%
6348 · Dues, Subscriptions, Fees	1,964.57	3,340.00	(1,375.43)	58.82%
6352 · Employee Travel & Training	7,795.45	16,750.00	(8,954.55)	46.54%
<b>Total 6300 · Purchased Services</b>	<b>160,362.17</b>	<b>340,900.00</b>	<b>(180,537.83)</b>	<b>47.04%</b>
<b>6400 · Property Services</b>				
6403 · Equipment Rental	1,201.00	2,970.00	(1,769.00)	40.44%
6404 · Vehicle Lease	0.00	0.00	0.00	0.0%
6405 · Property security services	253.26	800.00	(546.74)	31.66%
<b>Total 6400 · Property Services</b>	<b>1,454.26</b>	<b>3,770.00</b>	<b>(2,315.74)</b>	<b>38.58%</b>
<b>6420 · Repair &amp; Maintenance</b>				
6421 · Building & Grounds	2,482.05	7,600.00	(5,117.95)	32.66%
6422 · Janitorial, Cleaning	2,606.25	6,255.00	(3,648.75)	41.67%

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6424 · Vehicle Gas & Oil	7,539.41	25,100.00	(17,560.59)	30.04%
6425 · Vehicle Repair	3,303.61	10,000.00	(6,696.39)	33.04%
6430 · Maintenance Agreements	2,081.25	2,100.00	(18.75)	99.11%
6431 · Computer System Maintenance	8,453.25	16,080.00	(7,626.75)	52.57%
6435 · Repair & Maintenance Other	630.02	1,500.00	(869.98)	42.0%
<b>Total 6420 · Repair &amp; Maintenance</b>	<u>27,095.84</u>	<u>68,635.00</u>	<u>(41,539.16)</u>	<u>39.48%</u>
<b>6600 · Supplies &amp; Materials</b>				
6601 · Equipment & Tools	4,787.33	6,300.00	(1,512.67)	75.99%
6602 · Office Supplies	3,409.91	8,300.00	(4,890.09)	41.08%
6603 · Cleaning supplies	423.65	1,000.00	(576.35)	42.37%
6605 · Software	8,067.84	11,010.00	(2,942.16)	73.28%
6607 · Computers & Office Equipment	798.32	5,400.00	(4,601.68)	14.78%
6610 · Uniforms and Equipment	4,684.63	5,500.00	(815.37)	85.18%
<b>Total 6600 · Supplies &amp; Materials</b>	<u>22,171.68</u>	<u>37,510.00</u>	<u>(15,338.32)</u>	<u>59.11%</u>
<b>Total 6100 · Operations Expense</b>	<u>211,083.95</u>	<u>450,815.00</u>	<u>(239,731.05)</u>	<u>46.82%</u>
<b>6900 · Other Expenses</b>				
6905 · Contributions	1,100.00	1,500.00	(400.00)	73.33%
6906 · Other	2,917.00	488.50	2,428.50	597.13%
6911 · Victims Assistance	390.00	3,500.00	(3,110.00)	11.14%
<b>Total 6900 · Other Expenses</b>	<u>4,407.00</u>	<u>5,488.50</u>	<u>(1,081.50)</u>	<u>80.3%</u>
<b>7000 · Capital Outlay</b>				
7021 · Streets & Improvements	20,250.00			
7030 · Construction In Progress	11,069.00			
<b>Total 7000 · Capital Outlay</b>	<u>31,319.00</u>			
<b>9000 · Other Financing (Sources) Uses</b>				
9006 · Transfers In	(23,500.00)	(56,400.00)	32,900.00	41.67%
9011 · Use of Fund Balance	0.00	(45,225.00)	45,225.00	0.0%
<b>Total 9000 · Other Financing (Sources) Uses</b>	<u>(23,500.00)</u>	<u>(101,625.00)</u>	<u>78,125.00</u>	<u>23.12%</u>
<b>Total Expense</b>	<u>627,954.93</u>	<u>1,655,750.00</u>	<u>(1,027,795.07)</u>	<u>37.93%</u>
<b>Net Income</b>	<u><u>80,138.74</u></u>	<u><u>0.00</u></u>	<u><u>80,138.74</u></u>	<u><u>100.0%</u></u>