

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

	<u>Jan - Aug 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
<b>4000 · Taxes</b>				
4001 · Real Property Tax	151,926.50	190,000.00	(38,073.50)	79.96%
4002 · Homestead Exemption	4,766.75	4,500.00	266.75	105.93%
4003 · Delinquent Property Taxes	4,825.18	3,000.00	1,825.18	160.84%
4004 · Tax Penalties	933.88	700.00	233.88	133.41%
4005 · State Sales & Use tax credit	41.07	100.00	(58.93)	41.07%
4006 · Motor Carrier tax	611.53	500.00	111.53	122.31%
4007 · Vehicle Tax	10,763.84	15,000.00	(4,236.16)	71.76%
<b>Total 4000 · Taxes</b>	<u>173,868.75</u>	<u>213,800.00</u>	<u>(39,931.25)</u>	<u>81.32%</u>
<b>4100 · License &amp; Permits</b>				
4101 · Business License	437,732.34	385,000.00	52,732.34	113.7%
4102 · Franchise Fees	269,793.46	245,000.00	24,793.46	110.12%
4103 · ITCP/TTCP	680,647.35	605,000.00	75,647.35	112.5%
4104 · Broker Tax	0.00	15,000.00	(15,000.00)	0.0%
4105 · Liquor	32,800.00	10,000.00	22,800.00	328.0%
4108 · Subdivision Review	880.00	9,000.00	(8,120.00)	9.78%
4109 · Zoning Permit & Fee	3,928.77	4,500.00	(571.23)	87.31%
4120 · Other Permits	360.00	2,000.00	(1,640.00)	18.0%
<b>Total 4100 · License &amp; Permits</b>	<u>1,426,141.92</u>	<u>1,275,500.00</u>	<u>150,641.92</u>	<u>111.81%</u>
<b>4200 · Intergovernmental Revenue</b>				
<b>4201 · Intergovernmental Rev-SC</b>				
4202 · Local Government Fund	32,324.66	42,300.00	(9,975.34)	76.42%
4212 · Accomodations Tax	2,438.81	4,500.00	(2,061.19)	54.2%
4215 · Merchant Inventory Tax	807.96	1,000.00	(192.04)	80.8%
<b>Total 4201 · Intergovernmental Rev-SC</b>	<u>35,571.43</u>	<u>47,800.00</u>	<u>(12,228.57)</u>	<u>74.42%</u>
<b>Total 4200 · Intergovernmental Revenue</b>	<u>35,571.43</u>	<u>47,800.00</u>	<u>(12,228.57)</u>	<u>74.42%</u>
<b>4400 · Fines &amp; Forfeitures</b>				
4410 · Police Fines	18,400.25	48,000.00	(29,599.75)	38.33%
4415 · Victims Assistance Income	1,139.28	3,500.00	(2,360.72)	32.55%
<b>Total 4400 · Fines &amp; Forfeitures</b>	<u>19,539.53</u>	<u>51,500.00</u>	<u>(31,960.47)</u>	<u>37.94%</u>
<b>4500 · Private Donations</b>				

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

	<u>Jan - Aug 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
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	15,345.60	24,500.00	(9,154.40)	62.64%
4903 · Community Center Rental	13,660.75	13,000.00	660.75	105.08%
4905 · Festival, Event, Parade Income	24,640.00	25,000.00	(360.00)	98.56%
4950 · Interest Income	2,484.37	450.00	2,034.37	552.08%
4990 · Other Miscellaneous Income	5,309.21	1,000.00	4,309.21	530.92%
<b>Total 4900 · Miscellaneous Revenues</b>	<b>61,439.93</b>	<b>63,950.00</b>	<b>(2,510.07)</b>	<b>96.08%</b>
<b>Total Income</b>	<b>1,718,431.56</b>	<b>1,655,750.00</b>	<b>62,681.56</b>	<b>103.79%</b>
<b>Gross Profit</b>	<b>1,718,431.56</b>	<b>1,655,750.00</b>	<b>62,681.56</b>	<b>103.79%</b>
<b>Expense</b>				
<b>6000 · Salaries &amp; Benefits</b>				
6001 · Salaries & Wages	462,516.97	853,516.28	(390,999.31)	54.19%
6003 · Overtime Pay	6,898.69	17,600.00	(10,701.31)	39.2%
6008 · Bonus	0.00	4,500.00	(4,500.00)	0.0%
6010 · Car Allowance	4,707.64			
<b>Total 6000 · Salaries &amp; Benefits</b>	<b>474,123.30</b>	<b>875,616.28</b>	<b>(401,492.98)</b>	<b>54.15%</b>
<b>6020 · Fringe Benefits</b>				
6021 · Payroll Taxes	35,860.11	66,594.50	(30,734.39)	53.85%
6023 · Group Health Insurance	91,672.02	167,793.72	(76,121.70)	54.63%
6025 · Retirement Expense	84,365.85	169,096.53	(84,730.68)	49.89%
6028 · Workmens Compensation Ins	17,364.88	21,300.00	(3,935.12)	81.53%
6029 · Unemployment Expense	520.42	670.47	(150.05)	77.62%
<b>Total 6020 · Fringe Benefits</b>	<b>229,783.28</b>	<b>425,455.22</b>	<b>(195,671.94)</b>	<b>54.01%</b>
<b>6100 · Operations Expense</b>				
<b>6300 · Purchased Services</b>				
<b>6301 · Professional &amp; Technical</b>				
6305 · Payroll Processing fees	1,490.00	1,350.00	140.00	110.37%
6307 · Auditing	11,500.00	10,000.00	1,500.00	115.0%
6308 · Tax Collection Cost	3,686.10	3,600.00	86.10	102.39%
6311 · Firing Range	597.05	1,000.00	(402.95)	59.71%

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

	<b>Jan - Aug 23</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
6312 · Magistrate	18,018.04	24,100.00	(6,081.96)	74.76%
6313 · Municode	2,231.01	3,985.00	(1,753.99)	55.99%
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	35,602.65	57,000.00	(21,397.35)	62.46%
6320 · Election Costs	1,299.80			
6321 · Awareness, Promotion, Advertisi	3,385.88	6,950.00	(3,564.12)	48.72%
6325 · Insurance	61,380.80	56,280.00	5,100.80	109.06%
6330 · Remittance to State	11,723.47	32,000.00	(20,276.53)	36.64%
6336 · Postage	1,947.52	3,100.00	(1,152.48)	62.82%
6337 · Copier Supplies/Maintenance	1,781.04	3,640.00	(1,858.96)	48.93%
6356 · Professional & Technical Other	8,063.06	1,075.00	6,988.06	750.05%
<b>Total 6301 · Professional &amp; Technical</b>	<b>162,706.42</b>	<b>206,680.00</b>	<b>(43,973.58)</b>	<b>78.72%</b>
6331 · Cable Service	293.18	280.00	13.18	104.71%
6333 · Internet, Web services	12,560.49	10,025.00	2,535.49	125.29%
6335 · Telephone, Cells	8,678.87	15,325.00	(6,646.13)	56.63%
6342 · Electricity	42,386.19	59,500.00	(17,113.81)	71.24%
6343 · Utility expense, Water & Sewer	3,081.88	6,500.00	(3,418.12)	47.41%
6344 · Mayors Prayer Breakfast	584.42	1,000.00	(415.58)	58.44%
6346 · Community Events & Promotions	12,802.55	20,500.00	(7,697.45)	62.45%
6347 · Public Notices	513.00	1,000.00	(487.00)	51.3%
6348 · Dues, Subscriptions, Fees	3,325.27	3,340.00	(14.73)	99.56%
6352 · Employee Travel & Training	13,900.84	16,750.00	(2,849.16)	82.99%
<b>Total 6300 · Purchased Services</b>	<b>260,833.11</b>	<b>340,900.00</b>	<b>(80,066.89)</b>	<b>76.51%</b>
<b>6400 · Property Services</b>				
6403 · Equipment Rental	1,921.60	2,970.00	(1,048.40)	64.7%
6404 · Vehicle Lease	0.00	0.00	0.00	0.0%
6405 · Property security services	4,992.37	800.00	4,192.37	624.05%
<b>Total 6400 · Property Services</b>	<b>6,913.97</b>	<b>3,770.00</b>	<b>3,143.97</b>	<b>183.39%</b>
<b>6420 · Repair &amp; Maintenance</b>				
6421 · Building & Grounds	5,139.04	7,600.00	(2,460.96)	67.62%
6422 · Janitorial, Cleaning	4,170.00	6,255.00	(2,085.00)	66.67%

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

	<u>Jan - Aug 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6424 · Vehicle Gas & Oil	13,273.17	25,100.00	(11,826.83)	52.88%
6425 · Vehicle Repair	6,371.25	10,000.00	(3,628.75)	63.71%
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>	<b>40,117.98</b>	<b>68,635.00</b>	<b>(28,517.02)</b>	<b>58.45%</b>
<b>6600 · Supplies &amp; Materials</b>				
6601 · Equipment & Tools	5,090.93	6,300.00	(1,209.07)	80.81%
6602 · Office Supplies	5,099.82	8,300.00	(3,200.18)	61.44%
6603 · Cleaning supplies	777.28	1,000.00	(222.72)	77.73%
6605 · Software	9,176.30	11,010.00	(1,833.70)	83.35%
6607 · Computers & Office Equipment	1,502.31	5,400.00	(3,897.69)	27.82%
6610 · Uniforms and Equipment	7,806.21	5,500.00	2,306.21	141.93%
<b>Total 6600 · Supplies &amp; Materials</b>	<b>29,452.85</b>	<b>37,510.00</b>	<b>(8,057.15)</b>	<b>78.52%</b>
<b>Total 6100 · Operations Expense</b>	<b>337,317.91</b>	<b>450,815.00</b>	<b>(113,497.09)</b>	<b>74.82%</b>
<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>	<b>4,407.00</b>	<b>5,488.50</b>	<b>(1,081.50)</b>	<b>80.3%</b>
<b>7000 · Capital Outlay</b>				
7021 · Streets & Improvements	29,155.00			
7030 · Construction In Progress	17,376.00			
<b>Total 7000 · Capital Outlay</b>	<b>46,531.00</b>			
<b>9000 · Other Financing (Sources) Uses</b>				
9006 · Transfers In	(37,600.00)	(56,400.00)	18,800.00	66.67%
9011 · Use of Fund Balance	0.00	(45,225.00)	45,225.00	0.0%
<b>Total 9000 · Other Financing (Sources) Uses</b>	<b>(37,600.00)</b>	<b>(101,625.00)</b>	<b>64,025.00</b>	<b>37.0%</b>
<b>Total Expense</b>	<b>1,054,562.49</b>	<b>1,655,750.00</b>	<b>(601,187.51)</b>	<b>63.69%</b>
<b>Net Income</b>	<b>663,869.07</b>	<b>0.00</b>	<b>663,869.07</b>	<b>100.0%</b>