

CITY OF CHESTER, SOUTH CAROLINA
 DETAILED BUDGETARY COMPARISON - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2015

| | Original Budget | Final Budget | Actual | Variance With Final Budget Favorable (Unfavorable) |
|---------------------------------|--------------------|------------------|------------------|---|
| Dues and subscriptions | 185 | 185 | 68 | 117 |
| Advertising and printing | 3,500 | 3,500 | 2,894 | 606 |
| Repairs and maintenance | 19,870 | 19,870 | 16,602 | 3,268 |
| Communications | 480 | 480 | 480 | - |
| General and miscellaneous | 9,503 | 9,503 | 17,561 | (8,058) |
| Contracted services | 30,770 | 30,770 | 37,365 | (6,595) |
| Insurance | 5,200 | 5,200 | 8,827 | (3,627) |
| | <u>218,243</u> | <u>218,243</u> | <u>229,416</u> | <u>(11,173)</u> |
| HUMAN RESOURCES | | | | |
| Salaries | 92,858 | 92,858 | 91,833 | 1,025 |
| Payroll taxes | 7,104 | 7,104 | 6,812 | 292 |
| Retirement | 9,805 | 9,805 | 10,013 | (208) |
| Employee insurance and benefits | 22,244 | 22,244 | 21,616 | 628 |
| Supplies and materials | 2,300 | 2,300 | 2,079 | 221 |
| Postage | 50 | 50 | 13 | 37 |
| Travel and training | 4,050 | 4,050 | 3,253 | 797 |
| Printing | 2,800 | 2,800 | 1,079 | 1,721 |
| Municipal expense | - | - | - | - |
| Dues and subscriptions | 600 | 600 | 333 | 267 |
| Repairs and maintenance | 3,608 | 3,608 | 5,803 | (2,195) |
| Contracted services | 10,424 | 10,424 | 10,291 | 133 |
| Communications | 800 | 800 | 829 | (29) |
| | <u>156,643</u> | <u>156,643</u> | <u>153,954</u> | <u>2,689</u> |
| Total General Government | <u>1,090,823</u> | <u>1,090,823</u> | <u>1,139,656</u> | <u>(23,342)</u> |
| PUBLIC SAFETY: | | | | |
| POLICE DEPARTMENT | | | | |
| Salaries | 882,000 | 882,000 | 900,520 | (18,520) |
| Payroll taxes | 62,000 | 62,000 | 65,960 | (3,960) |
| Retirement | 117,500 | 117,500 | 118,931 | (1,431) |
| Employee insurance and benefits | 282,706 | 282,706 | 245,895 | 36,811 |
| Supplies and materials | 15,700 | 15,700 | 33,915 | (18,215) |
| Postage | 600 | 600 | - | 600 |
| Travel and training | 6,300 | 6,300 | 4,287 | 2,013 |
| Dues and subscriptions | 1,000 | 1,000 | 471 | 529 |
| Auto repairs and maintenance | 65,000 | 65,000 | 60,903 | 4,097 |
| Advertising and printing | 11,000 | 11,000 | 7,851 | 3,149 |
| Utilities | 5,000 | 5,000 | 5,329 | (329) |
| Repairs and maintenance | 6,708 | 6,708 | 7,903 | (1,195) |
| Communications | 33,000 | 33,000 | 34,994 | (1,994) |
| General and miscellaneous | 6,905 | 6,905 | 3,532 | 3,373 |
| Uniforms | 14,000 | 14,000 | 12,381 | 1,619 |
| Contracted services | 76,976 | 76,976 | 108,847 | (31,871) |
| Insurance | 27,645 | 27,645 | 37,771 | (10,126) |
| Capital expenditures | - | - | 59,844 | (59,844) |
| | <u>1,614,040</u> | <u>1,614,040</u> | <u>1,709,334</u> | <u>(95,294)</u> |

CITY OF CHESTER, SOUTH CAROLINA
DETAILED BUDGETARY COMPARISON - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

| | Original Budget | Final Budget | Actual | Variance With Final Budget Favorable (Unfavorable) |
|----------------------------------|--------------------|------------------|------------------|---|
| FIRE DEPARTMENT | | | | |
| Salaries | 917,000 | 917,000 | 965,076 | (48,076) |
| Payroll taxes | 69,400 | 69,400 | 70,989 | (1,589) |
| Retirement | 112,468 | 112,468 | 127,525 | (15,057) |
| Employee insurance and benefits | 255,500 | 255,500 | 268,020 | (12,520) |
| Supplies and materials | 8,300 | 8,300 | 10,460 | (2,160) |
| Postage | 350 | 350 | - | 350 |
| Travel and training | 34,600 | 34,600 | 27,653 | 6,947 |
| Dues and subscriptions | 2,700 | 2,700 | 2,806 | (106) |
| Auto repairs and maintenance | - | - | - | - |
| Advertising and printing | 7,000 | 7,000 | 5,908 | 1,092 |
| Utilities | 27,500 | 27,500 | 27,850 | (350) |
| Repairs and maintenance | 14,700 | 14,700 | 13,237 | 1,463 |
| Communications | 9,400 | 9,400 | 9,351 | 49 |
| General and miscellaneous | 1,000 | 1,000 | - | 1,000 |
| Uniforms | 28,000 | 28,000 | 30,898 | (2,898) |
| Contracted services | 44,800 | 44,800 | 44,276 | 524 |
| Insurance | 21,000 | 21,000 | 33,640 | (12,640) |
| | <u>1,553,718</u> | <u>1,553,718</u> | <u>1,637,689</u> | <u>(83,971)</u> |
| Total Public Safety | <u>3,167,758</u> | <u>3,167,758</u> | <u>3,347,023</u> | <u>(179,265)</u> |
| PUBLIC WORKS: | | | | |
| PUBLIC WORKS - COMMERCIAL | | | | |
| Salaries | 416,000 | 416,000 | 411,044 | 4,956 |
| Payroll taxes | 25,216 | 25,216 | 30,426 | (5,210) |
| Retirement | 39,720 | 39,720 | 42,487 | (2,767) |
| Employee insurance and benefits | 127,700 | 127,700 | 156,640 | (28,940) |
| Supplies and materials | 22,169 | 22,169 | 28,071 | (5,902) |
| Postage | 400 | 400 | - | 400 |
| Travel and training | 400 | 400 | 330 | 70 |
| Dues and subscriptions | 100 | 100 | 91 | 9 |
| Auto repairs and maintenance | 50,000 | 50,000 | 54,631 | (4,631) |
| Advertising and printing | 300 | 300 | 271 | 29 |
| Utilities | 5,750 | 5,750 | 7,569 | (1,819) |
| Repairs and maintenance | 2,058 | 2,058 | 2,275 | (217) |
| Communications | 3,800 | 3,800 | 3,922 | (122) |
| Contracted services | 74,600 | 74,600 | 90,985 | (16,385) |
| Insurance | 10,000 | 10,000 | 17,146 | (7,146) |
| Solid waste - yard | 29,000 | 29,000 | 35,767 | (6,767) |
| Solid waste - commercial | 75,000 | 75,000 | 103,658 | (28,658) |
| | <u>882,213</u> | <u>882,213</u> | <u>985,313</u> | <u>(103,100)</u> |
| Total Public Works | <u>882,213</u> | <u>882,213</u> | <u>985,313</u> | <u>(103,100)</u> |

CITY OF CHESTER, SOUTH CAROLINA
 DETAILED BUDGETARY COMPARISON - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2015

| | Original Budget | Final Budget | Actual | Variance With Final Budget Favorable (Unfavorable) |
|--|---------------------|---------------------|---------------------|---|
| CULTURE AND RECREATION: | | | | |
| RECREATION DEPARTMENT | | | | |
| Salaries | 130,048 | 130,048 | 132,364 | (2,316) |
| Payroll taxes | 8,817 | 8,817 | 9,918 | (1,101) |
| Retirement | 4,600 | 4,600 | 1,746 | 2,854 |
| Employee insurance and benefits | 14,750 | 14,750 | 20,120 | (5,370) |
| Supplies and materials | 13,650 | 13,650 | 8,980 | 4,670 |
| Postage | 100 | 100 | 106 | (6) |
| Travel and training | 4,450 | 4,450 | 2,329 | 2,121 |
| Dues and subscriptions | 100 | 100 | 191 | (91) |
| Auto repairs and maintenance | 1,200 | 1,200 | 526 | 674 |
| Advertising and printing | 3,000 | 3,000 | 2,977 | 23 |
| Utilities | 32,100 | 32,100 | 30,206 | 1,894 |
| Repairs and maintenance | 22,308 | 22,308 | 18,216 | 4,092 |
| Communications | 4,200 | 4,200 | 4,440 | (240) |
| General and miscellaneous | - | - | 141 | (141) |
| Uniforms | 750 | 750 | 216 | 534 |
| Contracted services | 9,232 | 9,232 | 7,642 | 1,590 |
| Insurance | 1,100 | 1,100 | 1,870 | (770) |
| Minor equipment | 92,000 | 92,000 | - | 92,000 |
| Programs and services | 20,400 | 20,400 | 41,127 | (20,727) |
| Grant match | - | - | - | - |
| | <u>362,805</u> | <u>362,805</u> | <u>283,115</u> | <u>79,690</u> |
| SUMMER FOOD PROGRAM | | | | |
| Salaries | 7,513 | 7,513 | - | 7,513 |
| Payroll taxes | 625 | 625 | - | 625 |
| Supplies and materials | 26,862 | 26,862 | - | 26,862 |
| Travel and training | - | - | - | - |
| | <u>35,000</u> | <u>35,000</u> | <u>-</u> | <u>35,000</u> |
| Total Culture and Recreation | 397,805 | 397,805 | 283,115 | 114,690 |
| DEBT SERVICE | | | | |
| Debt service | 54,900 | 54,900 | - | 54,900 |
| OTHER FINANCING (SOURCES) USES | | | | |
| Transfer in (out) | (6,905) | (6,905) | 66,268 | (73,173) |
| Total Other Financing (Sources) Uses | (6,905) | (6,905) | 66,268 | (73,173) |
| TOTAL EXPENDITURES | \$ 5,586,594 | \$ 5,586,594 | \$ 5,821,375 | \$ (209,290) |
| EXCESS EXPENDITURES OVER REVENUES | | | | |
| | \$ (263,044) | \$ (263,044) | \$ (168,693) | \$ 119,842 |

CITY OF CHESTER, SOUTH CAROLINA
 COMBINING BALANCE SHEET - ALL OTHER GOVERNMENTAL FUNDS
 AS OF JUNE 30, 2014

| SPECIAL REVENUE FUNDS | | | | | | | | | |
|-------------------------------------|------------------|-----------------------|-----------------|----------------|-----------|----------------------------|----------------------------|--------------|--|
| | Special Projects | Community Development | McAlley Project | Grant Projects | Drug Fund | Fire Equipment Replacement | Fire Equipment Replacement | Sewer Escrow | |
| ASSETS | | | | | | | | | |
| Cash | \$ - | \$ - | \$ - | \$ - | \$ 6,770 | \$ 95,217 | \$ 110,910 | | |
| Receivable - other | 200 | - | - | - | - | - | - | | |
| Notes receivable, net | - | 16,080 | 208,000 | - | - | - | - | | |
| Due from other funds | - | - | - | - | - | 28,742 | (1,500) | | |
| Total Assets | \$ 200 | \$ 16,080 | \$ 208,000 | \$ - | \$ 6,770 | \$ 123,959 | \$ 109,410 | | |
| LIABILITIES AND FUND BALANCE | | | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Due to other funds | - | - | - | - | - | - | - | | |
| Fund balance | 200 | 16,080 | 208,000 | - | 6,770 | 123,959 | 109,410 | | |
| Total Liabilities and Fund Balance | \$ 200 | \$ 16,080 | \$ 208,000 | \$ - | \$ 6,770 | \$ 123,959 | \$ 109,410 | | |

CITY OF CHESTER, SOUTH CAROLINA
COMBINING BALANCE SHEET - ALL OTHER GOVERNMENTAL FUNDS
AS OF JUNE 30, 2014

| | SPECIAL REVENUE FUNDS | | | | | | | |
|---|----------------------------|-----------------------------------|-------------------------------------|------------------------|--------------------------------------|-------------------|----------------------------|-------------------------------|
| | COPS Hiring Recovery | Healthcare Foundation Grant | Wylie Park Trails Improvement | Water Works Fund | Justice Assistance Grant (JAG) | Wellness Grant | Summer Foods Program | Cang Investigator Grant |
| ASSETS | | | | | | | | |
| Cash | \$ - | \$ - | \$ - | \$ 25,643 | \$ - | \$ - | \$ - | \$ - |
| Receivable - other | - | - | - | - | - | - | - | - |
| Notes receivable, net | - | - | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | (1,200) | - | - |
| Total Assets | \$ - | \$ - | \$ - | \$ 25,643 | \$ - | \$ (1,200) | \$ - | \$ - |
| LIABILITIES AND FUND BALANCE | | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | - | - | - | - | - | - | 177,400 | - |
| Fund balance | - | - | - | 25,643 | - | (1,200) | (177,400) | - |
| Total Liabilities and Fund Balance | \$ - | \$ - | \$ - | \$ 25,643 | \$ - | \$ (1,200) | \$ - | \$ - |

CITY OF CHESTER, SOUTH CAROLINA
COMBINING BALANCE SHEET - ALL OTHER GOVERNMENTAL FUNDS
AS OF JUNE 30, 2014

| | SPECIAL REVENUE FUNDS | | | | CAPITAL PROJECTS FUNDS | | | | Totals |
|-------------------------------------|-----------------------|------------------------|--------------------------|--------------------------|---------------------------------------|--------------------|------------------------------|------------|--------|
| | Victim Advocate | Police Benevolent Fund | Artisan & Farmers Market | Capital Improvement Fund | East Chester Village Renaissance (II) | 1% Sales & Use Tax | Other Capital Projects Funds | | |
| ASSETS | | | | | | | | | |
| Cash | \$ - | \$ - | \$ 14,864 | \$ 1,990 | \$ 2,206 | \$ - | \$ 189 | \$ 257,789 | |
| Receivable - other | - | - | - | - | - | - | - | 200 | |
| Notes receivable, net | - | - | - | - | - | - | - | 224,080 | |
| Due from other funds | - | - | - | 83,519 | - | - | - | 109,561 | |
| Total Assets | \$ - | \$ - | \$ 14,864 | \$ 85,509 | \$ 2,206 | \$ - | \$ 189 | \$ 591,630 | |
| LIABILITIES AND FUND BALANCE | | | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Due to other funds | - | - | 112,672 | - | 46,445 | - | - | 336,517 | |
| Fund balance | - | - | (97,808) | 85,509 | (44,239) | - | 189 | 255,113 | |
| Total Liabilities and Fund Balance | \$ - | \$ - | \$ 14,864 | \$ 85,509 | \$ 2,206 | \$ - | \$ 189 | \$ 591,630 | |