

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>
<b>HUMAN RESOURCES</b>				
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>
<b>Total General Government</b>	<u>1,090,823</u>	<u>1,090,823</u>	<u>1,139,656</u>	<u>(23,342)</u>
<b>PUBLIC SAFETY:</b>				
<b>POLICE DEPARTMENT</b>				
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)
<b>FIRE DEPARTMENT</b>				
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>
<b>Total Public Safety</b>	<u>3,167,758</u>	<u>3,167,758</u>	<u>3,347,023</u>	<u>(179,265)</u>
<b>PUBLIC WORKS:</b>				
<b>PUBLIC WORKS - COMMERCIAL</b>				
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>
<b>Total Public Works</b>	<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)
<b>CULTURE AND RECREATION:</b>				
<b>RECREATION DEPARTMENT</b>				
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>
<b>SUMMER FOOD PROGRAM</b>				
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>
<b>Total Culture and Recreation</b>	<b>397,805</b>	<b>397,805</b>	<b>283,115</b>	<b>114,690</b>
<b>DEBT SERVICE</b>				
Debt service	54,900	54,900	-	54,900
<b>OTHER FINANCING (SOURCES) USES</b>				
Transfer in (out)	(6,905)	(6,905)	66,268	(73,173)
<b>Total Other Financing (Sources) Uses</b>	<b>(6,905)</b>	<b>(6,905)</b>	<b>66,268</b>	<b>(73,173)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,586,594</b>	<b>\$ 5,586,594</b>	<b>\$ 5,821,375</b>	<b>\$ (209,290)</b>
<b>EXCESS EXPENDITURES OVER REVENUES</b>				
	<b>\$ (263,044)</b>	<b>\$ (263,044)</b>	<b>\$ (168,693)</b>	<b>\$ 119,842</b>

**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	Sewer Escrow	
<b>ASSETS</b>								
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	
<b>LIABILITIES AND FUND BALANCE</b>								
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
<b>ASSETS</b>								
Cash	\$ -	\$ -	\$ -	\$ 25,643	\$ -	\$ -	\$ -	\$ -
Receivable - other	-	-	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	(1,200)	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,643</b>	<b>\$ -</b>	<b>\$ (1,200)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCE</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	177,400	-
Fund balance	-	-	-	25,643	-	(1,200)	(177,400)	-
<b>Total Liabilities and Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,643</b>	<b>\$ -</b>	<b>\$ (1,200)</b>	<b>\$ -</b>	<b>\$ -</b>

**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		
<b>ASSETS</b>									
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	
<b>LIABILITIES AND FUND BALANCE</b>									
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	