

Town of Chapin
General Fund Profit & Loss - Budget vs. Actual
 January through November 2022

	<u>Jan - Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4000 · Taxes				
4001 · Real Property Tax	163,649.60	165,000.00	(1,350.40)	99.18%
4002 · Homestead Exemption	4,544.56	4,200.00	344.56	108.2%
4003 · Deliquent Property Taxes	8,522.98	3,000.00	5,522.98	284.1%
4004 · Tax Penalties	1,334.42	500.00	834.42	266.88%
4005 · State Sales & Use tax credit	47.44	300.00	(252.56)	15.81%
4006 · Motor Carrier tax	685.33	350.00	335.33	195.81%
4007 · Vehicle Tax	14,781.33	14,000.00	781.33	105.58%
Total 4000 · Taxes	193,565.66	187,350.00	6,215.66	103.32%
4100 · License & Permits				
4101 · Business License	377,972.66	380,000.00	(2,027.34)	99.47%
4102 · Franchise Fees	249,534.44	242,000.00	7,534.44	103.11%
4103 · ITCP/TTCP	618,489.58	561,000.00	57,489.58	110.25%
4104 · Broker Tax	16,558.55	10,000.00	6,558.55	165.59%
4105 · Liquor	8,900.00	10,000.00	(1,100.00)	89.0%
4108 · Subdivision Review	0.00	8,980.00	(8,980.00)	0.0%
4109 · Zoning Permit & Fee	9,808.62	4,000.00	5,808.62	245.22%
4120 · Other Permits	739.82	7,500.00	(6,760.18)	9.86%
Total 4100 · License & Permits	1,282,003.67	1,223,480.00	58,523.67	104.78%
4200 · Intergovernmental Revenue				
4201 · Intergovernmental Rev-SC				
4202 · Local Government Fund	41,486.29	36,887.00	4,599.29	112.47%
4212 · Accomodations Tax	4,568.16	5,000.00	(431.84)	91.36%
4214 · OHSJP Grant	69,506.55			
4215 · Merchant Inventory Tax	1,346.60	1,000.00	346.60	134.66%
Total 4201 · Intergovernmental Rev-SC	116,907.60	42,887.00	74,020.60	272.59%
Total 4200 · Intergovernmental Revenue	116,907.60	42,887.00	74,020.60	272.59%
4400 · Fines & Forfeitures				
4410 · Police Fines	29,816.71	48,000.00	(18,183.29)	62.12%
4415 · Victims Assistance Income	1,856.16	3,500.00	(1,643.84)	53.03%
Total 4400 · Fines & Forfeitures	31,672.87	51,500.00	(19,827.13)	61.5%

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4500 · Private Donations				
4502 · Prayer Breakfast	0.00	3,200.00	(3,200.00)	0.0%
Total 4500 · Private Donations	<u>0.00</u>	<u>3,200.00</u>	<u>(3,200.00)</u>	<u>0.0%</u>
4900 · Miscellaneous Revenues				
4901 · Rental Income	19,575.00	23,220.00	(3,645.00)	84.3%
4903 · Community Center Rental	12,953.75	8,000.00	4,953.75	161.92%
4905 · Festival, Event, Parade Income	51,715.40	25,000.00	26,715.40	206.86%
4950 · Interest Income	567.19	350.00	217.19	162.05%
4990 · Other Miscellaneous Income	5,786.62	7,300.00	(1,513.38)	79.27%
Total 4900 · Miscellaneous Revenues	<u>90,597.96</u>	<u>63,870.00</u>	<u>26,727.96</u>	<u>141.85%</u>
Total Income	<u>1,714,747.76</u>	<u>1,572,287.00</u>	<u>142,460.76</u>	<u>109.06%</u>
Gross Profit	1,714,747.76	1,572,287.00	142,460.76	109.06%
Expense				
6000 · Salaries & Benefits				
6001 · Salaries & Wages	594,816.60	796,681.84	(201,865.24)	74.66%
6003 · Overtime Pay	8,380.89	13,620.00	(5,239.11)	61.53%
6008 · Bonus	7,800.00	4,200.00	3,600.00	185.71%
Total 6000 · Salaries & Benefits	<u>610,997.49</u>	<u>814,501.84</u>	<u>(203,504.35)</u>	<u>75.02%</u>
6020 · Fringe Benefits				
6021 · Payroll Taxes	44,498.55	61,942.18	(17,443.63)	71.84%
6023 · Group Health Insurance	97,305.08	138,582.00	(41,276.92)	70.22%
6025 · Retirement Expense	107,973.18	149,267.35	(41,294.17)	72.34%
6028 · Workmens Compensation Ins	18,487.98	22,800.00	(4,312.02)	81.09%
6029 · Unemployment Expense	578.19	701.96	(123.77)	82.37%
Total 6020 · Fringe Benefits	<u>268,842.98</u>	<u>373,293.49</u>	<u>(104,450.51)</u>	<u>72.02%</u>
6100 · Operations Expense				
6300 · Purchased Services				
6301 · Professional & Technical				
6303 · Contract & Temporary Labor	0.00	650.00	(650.00)	0.0%
6305 · Payroll Processing fees	1,432.00	1,296.00	136.00	110.49%
6307 · Auditing	9,500.00	10,000.00	(500.00)	95.0%
6308 · Tax Collection Cost	3,583.80	3,550.00	33.80	100.95%

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6311 · Firing Range	1,389.61	1,000.00	389.61	138.96%
6312 · Magistrate	23,931.83	23,660.00	271.83	101.15%
6313 · Municode	2,058.62	3,985.00	(1,926.38)	51.66%
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	45,258.00	47,000.00	(1,742.00)	96.29%
6321 · Awareness, Promotion, Advertisi	7,225.94	6,950.00	275.94	103.97%
6325 · Insurance	55,640.70	56,280.00	(639.30)	98.86%
6330 · Remittance to State	15,543.67	32,000.00	(16,456.33)	48.57%
6336 · Postage	2,266.24	2,920.00	(653.76)	77.61%
6337 · Copier Supplies/Maintenance	2,759.98	3,640.00	(880.02)	75.82%
6356 · Professional & Technical Other	19,152.19	108,000.00	(88,847.81)	17.73%
Total 6301 · Professional & Technical	189,742.58	303,531.00	(113,788.42)	62.51%
6331 · Cable Service	247.89	280.00	(32.11)	88.53%
6333 · Internet, Web services	5,189.94	6,430.00	(1,240.06)	80.71%
6335 · Telephone, Cells	12,078.90	15,000.00	(2,921.10)	80.53%
6342 · Electricity	54,575.57	57,800.00	(3,224.43)	94.42%
6343 · Utility expense, Water & Sewer	4,753.45	7,040.00	(2,286.55)	67.52%
6344 · Mayors Prayer Breakfast	0.00	1,000.00	(1,000.00)	0.0%
6346 · Community Events & Promotions	39,917.05	20,500.00	19,417.05	194.72%
6347 · Public Notices	691.20	1,000.00	(308.80)	69.12%
6348 · Dues, Subscriptions, Fees	4,872.72	2,745.00	2,127.72	177.51%
6352 · Employee Travel & Training	13,713.93	13,750.00	(36.07)	99.74%
Total 6300 · Purchased Services	325,783.23	429,076.00	(103,292.77)	75.93%
6400 · Property Services				
6403 · Equipment Rental	2,642.20	2,972.00	(329.80)	88.9%
6405 · Property security services	690.33	800.00	(109.67)	86.29%
Total 6400 · Property Services	3,332.53	3,772.00	(439.47)	88.35%
6420 · Repair & Maintenance				
6421 · Building & Grounds	6,690.83	7,600.00	(909.17)	88.04%
6422 · Janitorial, Cleaning	5,733.75	6,255.00	(521.25)	91.67%
6424 · Vehicle Gas & Oil	19,781.54	19,100.00	681.54	103.57%

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6425 · Vehicle Repair	6,386.10	10,000.00	(3,613.90)	63.86%
6430 · Maintenance Agreements	0.00	1,855.00	(1,855.00)	0.0%
6431 · Computer System Maintenance	15,043.50	11,400.00	3,643.50	131.96%
6435 · Repair & Maintenance Other	675.00	1,500.00	(825.00)	45.0%
Total 6420 · Repair & Maintenance	<u>54,310.72</u>	<u>57,710.00</u>	<u>(3,399.28)</u>	<u>94.11%</u>
6600 · Supplies & Materials				
6601 · Equipment & Tools	775.66	29,500.00	(28,724.34)	2.63%
6602 · Office Supplies	5,763.45	9,000.00	(3,236.55)	64.04%
6603 · Cleaning supplies	773.45	1,000.00	(226.55)	77.35%
6605 · Software	9,293.13	10,300.00	(1,006.87)	90.23%
6607 · Computers & Office Equipment	6,309.20	13,725.00	(7,415.80)	45.97%
6610 · Uniforms and Equipment	3,731.43	7,000.00	(3,268.57)	53.31%
Total 6600 · Supplies & Materials	<u>26,646.32</u>	<u>70,525.00</u>	<u>(43,878.68)</u>	<u>37.78%</u>
Total 6100 · Operations Expense	<u>410,072.80</u>	<u>561,083.00</u>	<u>(151,010.20)</u>	<u>73.09%</u>
6900 · Other Expenses				
6905 · Contributions	850.00	1,500.00	(650.00)	56.67%
6906 · Other	2,113.50	1,000.00	1,113.50	211.35%
6910 · Bank Fees	35.00			
6911 · Victims Assistance	2,603.00	3,500.00	(897.00)	74.37%
Total 6900 · Other Expenses	<u>5,601.50</u>	<u>6,000.00</u>	<u>(398.50)</u>	<u>93.36%</u>
7000 · Capital Outlay				
7010 · Vehicles	117,839.00	70,000.00	47,839.00	168.34%
7030 · Construction In Progress	(3,703.44)			
Total 7000 · Capital Outlay	<u>114,135.56</u>	<u>70,000.00</u>	<u>44,135.56</u>	<u>163.05%</u>
9000 · Other Financing (Sources) Uses				
9006 · Transfers In	(51,700.00)	(56,400.00)	4,700.00	91.67%
9010 · Sale of Assets	0.00	(2,000.00)	2,000.00	0.0%
9011 · Use of Fund Balance	0.00	(194,191.33)	194,191.33	0.0%
Total 9000 · Other Financing (Sources) Uses	<u>(51,700.00)</u>	<u>(252,591.33)</u>	<u>200,891.33</u>	<u>20.47%</u>
Total Expense	<u>1,357,950.33</u>	<u>1,572,287.00</u>	<u>(214,336.67)</u>	<u>86.37%</u>
Net Income	<u><u>356,797.43</u></u>	<u><u>0.00</u></u>	<u><u>356,797.43</u></u>	<u><u>100.0%</u></u>

Town of Chapin
Utility Department Profit & Loss Budget vs. Actual
 January through November 2022

	<u>Jan - Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
7000 · Application fees	18,538.00	18,000.00	538.00	102.99%
7001 · Carolina Water	13,918.81	27,000.00	(13,081.19)	51.55%
70041 · Income Sewer Billings	2,526,885.27	2,667,000.00	(140,114.73)	94.75%
70042 · Income Water Billings	1,329,622.26	1,387,000.00	(57,377.74)	95.86%
7008 · Sewer Inspections	15,564.50	20,000.00	(4,435.50)	77.82%
7009 · Sewer Tap Fees	699,400.00	766,000.00	(66,600.00)	91.31%
7010 · Interest Income	17,447.03	20,000.00	(2,552.97)	87.24%
7014 · Water Meter Purchase	15,400.00	44,000.00	(28,600.00)	35.0%
7015 · Water Tap Fees	126,900.00	112,000.00	14,900.00	113.3%
7020 · Miscellaneous Income	3,704.11	5,000.00	(1,295.89)	74.08%
7021 · Town Hall Const. Loan Repayment	0.00	67,000.00	(67,000.00)	0.0%
7022 · Septage Receiving Revenue	25,352.99	60,000.00	(34,647.01)	42.26%
Total Income	<u>4,792,732.97</u>	<u>5,193,000.00</u>	<u>(400,267.03)</u>	<u>92.29%</u>
Gross Profit	4,792,732.97	5,193,000.00	(400,267.03)	92.29%
Expense				
6000 · Bad Debt Expense	0.00	4,000.00	(4,000.00)	0.0%
6001 · Utility Dept. Office Rental Exp				
63831 · Insurance (Building)	0.00	550.00	(550.00)	0.0%
64301 · Electric & Utilities (Water)	1,322.67	2,000.00	(677.33)	66.13%
64302 · Electric & Utilities (Elect)	4,469.01	6,800.00	(2,330.99)	65.72%
64761 · Telephone	1,151.91	1,250.00	(98.09)	92.15%
66901 · Rent	51,700.00	56,400.00	(4,700.00)	91.67%
Total 6001 · Utility Dept. Office Rental Exp	<u>58,643.59</u>	<u>67,000.00</u>	<u>(8,356.41)</u>	<u>87.53%</u>
6002 · Capital Replacement/Improvement				
60021 · Non Capital under \$5000	14,699.22	33,200.00	(18,500.78)	44.28%
60025 · Automotive Equipment	66,750.00	70,000.00	(3,250.00)	95.36%
60027 · Heavy Equipment	69,320.00	246,000.00	(176,680.00)	28.18%
60028 · Construction	0.00	86,000.00	(86,000.00)	0.0%
60029 · Equipment Replacement	101,533.88	125,000.00	(23,466.12)	81.23%
60032 · Professional Services	12,270.00	40,000.00	(27,730.00)	30.68%
6002 · Capital Replacement/Improvement - Other	<u>27,094.25</u>	<u></u>	<u></u>	<u></u>

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Total 6002 · Capital Replacement/Improvement	291,667.35	600,200.00	(308,532.65)	48.6%
6003 · Chemicals	330,329.41	350,000.00	(19,670.59)	94.38%
6004 · Collection Agency Fee	0.00	2,000.00	(2,000.00)	0.0%
6201 · Current YR Reserve (Restricted)	0.00	200,000.00	(200,000.00)	0.0%
6210 · Debt Service Payment	624,840.04	621,000.00	3,840.04	100.62%
6220 · Dues and Subscriptions	1,180.00	2,000.00	(820.00)	59.0%
6225 · Easement compensation	0.00	4,000.00	(4,000.00)	0.0%
6230 · Equipment	4,280.00	6,500.00	(2,220.00)	65.85%
6245 · Truck Maintenance	11,874.97	18,000.00	(6,125.03)	65.97%
6383 · Insurance W/S	75,907.86	67,650.00	8,257.86	112.21%
6420 · Contract Operating Fees	6,006.66	6,000.00	6.66	100.11%
6430 · Electric & Utilities	227,357.43	250,000.00	(22,642.57)	90.94%
6445 · Fuel	40,980.27	30,000.00	10,980.27	136.6%
6446 · Generator Service Agreement	8,628.32	14,000.00	(5,371.68)	61.63%
6450 · Instrument Calibration	0.00	4,000.00	(4,000.00)	0.0%
6460 · Lab Analysis	24,802.90	20,000.00	4,802.90	124.02%
6470 · Operating Supplies (meters, sig	229,466.80	220,000.00	9,466.80	104.3%
6475 · Repairs By Outside Contractors	209,783.36	320,000.00	(110,216.64)	65.56%
6476 · Telephone	22,711.77	28,000.00	(5,288.23)	81.11%
6477 · Training	3,146.00	10,000.00	(6,854.00)	31.46%
6478 · Internet Service Provider	2,665.88	6,000.00	(3,334.12)	44.43%
6479 · SCDHEC Well Monitoring	8,373.00	25,000.00	(16,627.00)	33.49%
6480 · Waste Disposal	106,255.67	100,000.00	6,255.67	106.26%
6490 · Water Purchase From C/Cola	760,935.23	630,000.00	130,935.23	120.78%
6500 · Water Tank Maintenance Contract	12,865.58	12,000.00	865.58	107.21%
6530 · Miscellaneous	0.00			
6600 · Personnel				
66100 · Salaries	821,309.54	1,038,105.00	(216,795.46)	79.12%
66200 · Payroll Taxes	61,636.59	75,690.00	(14,053.41)	81.43%
66300 · Retirement	127,272.13	153,437.00	(26,164.87)	82.95%
66400 · Health & Dental	94,844.71	111,059.00	(16,214.29)	85.4%
66500 · Overtime	8,648.07	18,459.00	(9,810.93)	46.85%

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66700 · Bonus	7,275.00	4,800.00	2,475.00	151.56%
66800 · Unemployment Taxes	740.61	1,200.00	(459.39)	61.72%
Total 6600 · Personnel	1,121,726.65	1,402,750.00	(281,023.35)	79.97%
6620 · Uniforms	3,526.24	6,000.00	(2,473.76)	58.77%
6650 · Accounting Fees	9,500.00	8,000.00	1,500.00	118.75%
6660 · Legal Fees	35,784.99	60,000.00	(24,215.01)	59.64%
6665 · Permits and Licenses	5,062.88	4,000.00	1,062.88	126.57%
6680 · Engineering Fees	0.00	10,000.00	(10,000.00)	0.0%
6700 · Operational Expense				
6701 · Bank Analysis Charge	315.09	8,000.00	(7,684.91)	3.94%
6704 · Returned Check	0.00	1,000.00	(1,000.00)	0.0%
Total 6700 · Operational Expense	315.09	9,000.00	(8,684.91)	3.5%
6750 · Office Expense				
6751 · Self-mailers/Printing	0.00	2,000.00	(2,000.00)	0.0%
6755 · Advertising	29.25	4,000.00	(3,970.75)	0.73%
6765 · Computer Hardware Maintenance	7,286.91	6,000.00	1,286.91	121.45%
6770 · Computers & Printers Equipment	3,602.60	4,000.00	(397.40)	90.07%
6775 · Handheld Software Maintenance	0.00	1,800.00	(1,800.00)	0.0%
6777 · Printing & Copier Expense	2,650.53	4,000.00	(1,349.47)	66.26%
6780 · Supplies	0.00	5,000.00	(5,000.00)	0.0%
6785 · Software Maintenance	15,196.00	7,000.00	8,196.00	217.09%
6787 · Postage	34,509.98	32,000.00	2,509.98	107.84%
6790 · Repair/Service Calls	0.00	1,100.00	(1,100.00)	0.0%
6795 · Credit Card Fees	110.00	1,000.00	(890.00)	11.0%
Total 6750 · Office Expense	63,385.27	67,900.00	(4,514.73)	93.35%
6900 · Travel & Ent				
6905 · Lodging	3,348.57	6,000.00	(2,651.43)	55.81%
6920 · Meals	676.06	1,000.00	(323.94)	67.61%
6930 · Travel	0.00	1,000.00	(1,000.00)	0.0%
Total 6900 · Travel & Ent	4,024.63	8,000.00	(3,975.37)	50.31%
Total Expense	4,306,027.84	5,193,000.00	(886,972.16)	82.92%
Net Income	486,705.13	0.00	486,705.13	100.0%