

Town of Chapin
Utility Department Profit & Loss Budget vs. Actual
 January through April 2023

| | <u>Jan - Apr 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|---------------------|---------------------|-----------------------|--------------------|
| Income | | | | |
| 7000 · Application fees | 4,775.00 | 18,000.00 | (13,225.00) | 26.53% |
| 7001 · Carolina Water | 8,477.96 | 27,000.00 | (18,522.04) | 31.4% |
| 70041 · Income Sewer Billings | 957,433.27 | 2,898,014.58 | (1,940,581.31) | 33.04% |
| 70042 · Income Water Billings | 368,267.73 | 1,580,020.00 | (1,211,752.27) | 23.31% |
| 7008 · Sewer Inspections | 2,580.00 | 21,000.00 | (18,420.00) | 12.29% |
| 7009 · Sewer Tap Fees | 138,450.00 | 709,000.00 | (570,550.00) | 19.53% |
| 7010 · Interest Income | 22,985.10 | 20,000.00 | 2,985.10 | 114.93% |
| 7014 · Water Meter Purchase | 4,950.00 | 33,000.00 | (28,050.00) | 15.0% |
| 7015 · Water Tap Fees | 7,200.00 | 84,375.00 | (77,175.00) | 8.53% |
| 7020 · Miscellaneous Income | 6,406.90 | 5,000.00 | 1,406.90 | 128.14% |
| 7021 · Town Hall Const. Loan Repayment | 0.00 | 67,000.00 | (67,000.00) | 0.0% |
| 7022 · Septage Receiving Revenue | 2,822.50 | 50,000.00 | (47,177.50) | 5.65% |
| Total Income | <u>1,524,348.46</u> | <u>5,512,409.58</u> | <u>(3,988,061.12)</u> | <u>27.65%</u> |
| Gross Profit | 1,524,348.46 | 5,512,409.58 | (3,988,061.12) | 27.65% |
| Expense | | | | |
| 6001 · Utility Dept. Office Rental Exp | | | | |
| 63831 · Insurance (Building) | 0.00 | 550.00 | (550.00) | 0.0% |
| 64301 · Electric & Utilities (Water) | 288.53 | 2,000.00 | (1,711.47) | 14.43% |
| 64302 · Electric & Utilities (Elect) | 1,797.13 | 6,800.00 | (5,002.87) | 26.43% |
| 64761 · Telephone | 416.15 | 1,250.00 | (833.85) | 33.29% |
| 66901 · Rent | 18,800.00 | 56,400.00 | (37,600.00) | 33.33% |
| Total 6001 · Utility Dept. Office Rental Exp | <u>21,301.81</u> | <u>67,000.00</u> | <u>(45,698.19)</u> | <u>31.79%</u> |
| 6002 · Capital Replacement/Improvement | | | | |
| 60021 · Non Capital under \$5000 | 10,028.59 | 40,620.00 | (30,591.41) | 24.69% |
| 60025 · Automotive Equipment | 6,298.33 | 70,000.00 | (63,701.67) | 9.0% |
| 60027 · Heavy Equipment | 19,184.53 | 136,000.00 | (116,815.47) | 14.11% |
| 60028 · Construction | (132.86) | 156,625.32 | (156,758.18) | (0.09%) |
| 60029 · Equipment Replacement | 35,318.24 | 85,550.00 | (50,231.76) | 41.28% |
| 60032 · Professional Services | 0.00 | 40,000.00 | (40,000.00) | 0.0% |
| Total 6002 · Capital Replacement/Improvement | <u>70,696.83</u> | <u>528,795.32</u> | <u>(458,098.49)</u> | <u>13.37%</u> |
| 6003 · Chemicals | 127,413.61 | 350,000.00 | (222,586.39) | 36.4% |

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| 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 | 312,420.02 | 621,000.00 | (308,579.98) | 50.31% |
| 6220 · Dues and Subscriptions | 525.00 | 4,000.00 | (3,475.00) | 13.13% |
| 6225 · Easement compensation | 0.00 | 4,000.00 | (4,000.00) | 0.0% |
| 6230 · Equipment | 0.00 | 6,500.00 | (6,500.00) | 0.0% |
| 6245 · Truck Maintenance | 4,977.43 | 15,900.00 | (10,922.57) | 31.31% |
| 6383 · Insurance W/S | 79,785.92 | 78,895.98 | 889.94 | 101.13% |
| 6420 · Contract Operating Fees | 5,004.43 | 6,900.00 | (1,895.57) | 72.53% |
| 6430 · Electric & Utilities | 94,730.81 | 260,000.00 | (165,269.19) | 36.44% |
| 6445 · Fuel | 21,876.42 | 52,000.00 | (30,123.58) | 42.07% |
| 6446 · Generator Service Agreement | 0.00 | 10,000.00 | (10,000.00) | 0.0% |
| 6450 · Instrument Calibration | 0.00 | 4,000.00 | (4,000.00) | 0.0% |
| 6460 · Lab Analysis | 13,636.13 | 25,000.00 | (11,363.87) | 54.55% |
| 6470 · Operating Supplies (meters, sig | 97,831.86 | 220,000.00 | (122,168.14) | 44.47% |
| 6475 · Repairs By Outside Contractors | 79,876.27 | 220,000.00 | (140,123.73) | 36.31% |
| 6476 · Telephone | 22,267.12 | 31,000.00 | (8,732.88) | 71.83% |
| 6477 · Training | 3,235.00 | 11,000.00 | (7,765.00) | 29.41% |
| 6478 · Internet Service Provider | 971.69 | 5,500.00 | (4,528.31) | 17.67% |
| 6479 · SCDHEC Well Monitoring | 0.00 | 10,000.00 | (10,000.00) | 0.0% |
| 6480 · Waste Disposal | 56,753.05 | 120,000.00 | (63,246.95) | 47.29% |
| 6490 · Water Purchase From C/Cola | 201,572.82 | 840,000.00 | (638,427.18) | 24.0% |
| 6500 · Water Tank Maintenance Contract | 0.00 | 13,600.00 | (13,600.00) | 0.0% |
| 6600 · Personnel | | | | |
| 66100 · Salaries | 294,889.29 | 1,152,739.01 | (857,849.72) | 25.58% |
| 66200 · Payroll Taxes | 24,343.93 | 84,047.22 | (59,703.29) | 28.97% |
| 66300 · Retirement | 55,474.22 | 185,269.66 | (129,795.44) | 29.94% |
| 66400 · Health & Dental | 56,432.58 | 172,989.36 | (116,556.78) | 32.62% |
| 66500 · Overtime | 3,463.94 | 25,143.00 | (21,679.06) | 13.78% |
| 66700 · Bonus | 0.00 | 5,100.00 | (5,100.00) | 0.0% |
| 66800 · Unemployment Taxes | 516.03 | 1,200.03 | (684.00) | 43.0% |
| Total 6600 · Personnel | 435,119.99 | 1,626,488.28 | (1,191,368.29) | 26.75% |

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| 6620 · Uniforms | 3,798.48 | 6,000.00 | (2,201.52) | 63.31% |
| 6650 · Accounting Fees | 5,250.00 | 9,500.00 | (4,250.00) | 55.26% |
| 6651 · Financial Advisor | 0.00 | 7,000.00 | (7,000.00) | 0.0% |
| 6660 · Legal Fees | 26,497.52 | 60,000.00 | (33,502.48) | 44.16% |
| 6665 · Permits and Licenses | 110.00 | 4,000.00 | (3,890.00) | 2.75% |
| 6680 · Engineering Fees | 0.00 | 10,000.00 | (10,000.00) | 0.0% |
| 6700 · Operational Expense | | | | |
| 6701 · Bank Analysis Charge | 114.76 | 1,000.00 | (885.24) | 11.48% |
| 6704 · Returned Check | 0.00 | 1,000.00 | (1,000.00) | 0.0% |
| Total 6700 · Operational Expense | <u>114.76</u> | <u>2,000.00</u> | <u>(1,885.24)</u> | <u>5.74%</u> |
| 6750 · Office Expense | | | | |
| 6751 · Self-mailers/Printing | 0.00 | 1,000.00 | (1,000.00) | 0.0% |
| 6755 · Advertising | 0.00 | 3,000.00 | (3,000.00) | 0.0% |
| 6765 · Computer Hardware Maintenance | 0.00 | 6,000.00 | (6,000.00) | 0.0% |
| 6770 · Computers & Printers Equipment | 0.00 | 4,000.00 | (4,000.00) | 0.0% |
| 6775 · Handheld Software Maintenance | 0.00 | 1,800.00 | (1,800.00) | 0.0% |
| 6777 · Printing & Copier Expense | 914.53 | 4,000.00 | (3,085.47) | 22.86% |
| 6780 · Supplies | 0.00 | 5,000.00 | (5,000.00) | 0.0% |
| 6785 · Software Maintenance | 1,575.00 | 10,530.00 | (8,955.00) | 14.96% |
| 6787 · Postage | 15,406.13 | 35,000.00 | (19,593.87) | 44.02% |
| 6790 · Repair/Service Calls | 0.00 | 1,000.00 | (1,000.00) | 0.0% |
| 6795 · Credit Card Fees | 50.00 | 1,000.00 | (950.00) | 5.0% |
| Total 6750 · Office Expense | <u>17,945.66</u> | <u>72,330.00</u> | <u>(54,384.34)</u> | <u>24.81%</u> |
| 6900 · Travel & Ent | | | | |
| 6905 · Lodging | 3,418.04 | 6,000.00 | (2,581.96) | 56.97% |
| 6920 · Meals | 834.00 | 1,000.00 | (166.00) | 83.4% |
| 6930 · Travel | 395.59 | 1,000.00 | (604.41) | 39.56% |
| Total 6900 · Travel & Ent | <u>4,647.63</u> | <u>8,000.00</u> | <u>(3,352.37)</u> | <u>58.1%</u> |
| Total Expense | <u>1,708,360.26</u> | <u>5,512,409.58</u> | <u>(3,804,049.32)</u> | <u>30.99%</u> |
| Net Income | <u><u>(184,011.80)</u></u> | <u><u>0.00</u></u> | <u><u>(184,011.80)</u></u> | <u><u>100.0%</u></u> |