

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

| | <u>Jan - Jun 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|-----------------------------------------------------|---------------------|---------------------|-----------------------|--------------------|
| Income | | | | |
| 7000 · Application fees | 7,375.00 | 18,000.00 | (10,625.00) | 40.97% |
| 7001 · Carolina Water | 14,178.10 | 27,000.00 | (12,821.90) | 52.51% |
| 70041 · Income Sewer Billings | 1,443,462.82 | 2,898,014.58 | (1,454,551.76) | 49.81% |
| 70042 · Income Water Billings | 609,027.44 | 1,580,020.00 | (970,992.56) | 38.55% |
| 7006 · Reimbursement from SCDOT | 239,254.00 | | | |
| 7008 · Sewer Inspections | 3,700.00 | 21,000.00 | (17,300.00) | 17.62% |
| 7009 · Sewer Tap Fees | 155,350.00 | 709,000.00 | (553,650.00) | 21.91% |
| 7010 · Interest Income | 35,221.90 | 20,000.00 | 15,221.90 | 176.11% |
| 7014 · Water Meter Purchase | 7,700.00 | 33,000.00 | (25,300.00) | 23.33% |
| 7015 · Water Tap Fees | 10,800.00 | 84,375.00 | (73,575.00) | 12.8% |
| 7020 · Miscellaneous Income | 6,641.91 | 5,000.00 | 1,641.91 | 132.84% |
| 7021 · Town Hall Const. Loan Repayment | 0.00 | 67,000.00 | (67,000.00) | 0.0% |
| 7022 · Septage Receiving Revenue | 12,189.00 | 50,000.00 | (37,811.00) | 24.38% |
| Total Income | <u>2,544,900.17</u> | <u>5,512,409.58</u> | <u>(2,967,509.41)</u> | <u>46.17%</u> |
| Gross Profit | 2,544,900.17 | 5,512,409.58 | (2,967,509.41) | 46.17% |
| Expense | | | | |
| 6001 · Utility Dept. Office Rental Exp | | | | |
| 63831 · Insurance (Building) | 0.00 | 550.00 | (550.00) | 0.0% |
| 64301 · Electric & Utilities (Water) | 825.51 | 2,000.00 | (1,174.49) | 41.28% |
| 64302 · Electric & Utilities (Elect) | 2,649.96 | 6,800.00 | (4,150.04) | 38.97% |
| 64761 · Telephone | 623.77 | 1,250.00 | (626.23) | 49.9% |
| 66901 · Rent | 28,200.00 | 56,400.00 | (28,200.00) | 50.0% |
| Total 6001 · Utility Dept. Office Rental Exp | <u>32,299.24</u> | <u>67,000.00</u> | <u>(34,700.76)</u> | <u>48.21%</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 | 45,956.24 | 85,550.00 | (39,593.76) | 53.72% |
| 60032 · Professional Services | 38,622.71 | 40,000.00 | (1,377.29) | 96.56% |
| Total 6002 · Capital Replacement/Improvement | <u>119,957.54</u> | <u>528,795.32</u> | <u>(408,837.78)</u> | <u>22.69%</u> |

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| 6003 · Chemicals | 187,170.66 | 350,000.00 | (162,829.34) | 53.48% |
| 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 | 6,798.01 | 15,900.00 | (9,101.99) | 42.76% |
| 6383 · Insurance W/S | 79,785.92 | 78,895.98 | 889.94 | 101.13% |
| 6420 · Contract Operating Fees | 3,416.82 | 6,900.00 | (3,483.18) | 49.52% |
| 6430 · Electric & Utilities | 135,512.88 | 260,000.00 | (124,487.12) | 52.12% |
| 6445 · Fuel | 30,324.27 | 52,000.00 | (21,675.73) | 58.32% |
| 6446 · Generator Service Agreement | 3,276.41 | 10,000.00 | (6,723.59) | 32.76% |
| 6450 · Instrument Calibration | 0.00 | 4,000.00 | (4,000.00) | 0.0% |
| 6460 · Lab Analysis | 20,847.13 | 25,000.00 | (4,152.87) | 83.39% |
| 6470 · Operating Supplies (meters, sig | 145,147.42 | 220,000.00 | (74,852.58) | 65.98% |
| 6475 · Repairs By Outside Contractors | 116,981.39 | 220,000.00 | (103,018.61) | 53.17% |
| 6476 · Telephone | 25,482.80 | 31,000.00 | (5,517.20) | 82.2% |
| 6477 · Training | 3,449.17 | 11,000.00 | (7,550.83) | 31.36% |
| 6478 · Internet Service Provider | 1,775.03 | 5,500.00 | (3,724.97) | 32.27% |
| 6479 · SCDHEC Well Monitoring | 0.00 | 10,000.00 | (10,000.00) | 0.0% |
| 6480 · Waste Disposal | 74,307.11 | 120,000.00 | (45,692.89) | 61.92% |
| 6490 · Water Purchase From C/Cola | 368,005.75 | 840,000.00 | (471,994.25) | 43.81% |
| 6500 · Water Tank Maintenance Contract | 7,140.40 | 13,600.00 | (6,459.60) | 52.5% |
| 6600 · Personnel | | | | |
| 66100 · Salaries | 495,739.44 | 1,152,739.01 | (656,999.57) | 43.01% |
| 66200 · Payroll Taxes | 38,811.59 | 84,047.22 | (45,235.63) | 46.18% |
| 66300 · Retirement | 90,726.24 | 185,269.66 | (94,543.42) | 48.97% |
| 66400 · Health & Dental | 82,502.51 | 172,989.36 | (90,486.85) | 47.69% |
| 66500 · Overtime | 5,820.35 | 25,143.00 | (19,322.65) | 23.15% |
| 66700 · Bonus | 0.00 | 5,100.00 | (5,100.00) | 0.0% |
| 66800 · Unemployment Taxes | 547.40 | 1,200.03 | (652.63) | 45.62% |

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| Total 6600 · Personnel | 714,147.53 | 1,626,488.28 | (912,340.75) | 43.91% |
| 6620 · Uniforms | 4,385.39 | 6,000.00 | (1,614.61) | 73.09% |
| 6650 · Accounting Fees | 11,500.00 | 9,500.00 | 2,000.00 | 121.05% |
| 6651 · Financial Advisor | 0.00 | 7,000.00 | (7,000.00) | 0.0% |
| 6660 · Legal Fees | 56,835.02 | 60,000.00 | (3,164.98) | 94.73% |
| 6665 · Permits and Licenses | 855.00 | 4,000.00 | (3,145.00) | 21.38% |
| 6680 · Engineering Fees | 0.00 | 10,000.00 | (10,000.00) | 0.0% |
| 6700 · Operational Expense | | | | |
| 6701 · Bank Analysis Charge | 223.24 | 1,000.00 | (776.76) | 22.32% |
| 6704 · Returned Check | 0.00 | 1,000.00 | (1,000.00) | 0.0% |
| Total 6700 · Operational Expense | <u>223.24</u> | <u>2,000.00</u> | <u>(1,776.76)</u> | <u>11.16%</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 | 1,782.48 | 1,800.00 | (17.52) | 99.03% |
| 6777 · Printing & Copier Expense | 1,304.22 | 4,000.00 | (2,695.78) | 32.61% |
| 6780 · Supplies | 0.00 | 5,000.00 | (5,000.00) | 0.0% |
| 6785 · Software Maintenance | 9,367.60 | 10,530.00 | (1,162.40) | 88.96% |
| 6787 · Postage | 23,185.41 | 35,000.00 | (11,814.59) | 66.24% |
| 6790 · Repair/Service Calls | 0.00 | 1,000.00 | (1,000.00) | 0.0% |
| 6795 · Credit Card Fees | 60.00 | 1,000.00 | (940.00) | 6.0% |
| Total 6750 · Office Expense | <u>35,699.71</u> | <u>72,330.00</u> | <u>(36,630.29)</u> | <u>49.36%</u> |
| 6900 · Travel & Ent | | | | |
| 6905 · Lodging | 3,418.04 | 6,000.00 | (2,581.96) | 56.97% |
| 6920 · Meals | 922.18 | 1,000.00 | (77.82) | 92.22% |
| 6930 · Travel | 395.59 | 1,000.00 | (604.41) | 39.56% |
| Total 6900 · Travel & Ent | <u>4,735.81</u> | <u>8,000.00</u> | <u>(3,264.19)</u> | <u>59.2%</u> |
| Total Expense | <u>2,503,004.67</u> | <u>5,512,409.58</u> | <u>(3,009,404.91)</u> | <u>45.41%</u> |
| Net Income | <u>41,895.50</u> | <u>0.00</u> | <u>41,895.50</u> | <u>100.0%</u> |