

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

	<u>Jan - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
7000 · Application fees	11,600.00	18,000.00	(6,400.00)	64.44%
7001 · Carolina Water	22,692.97	27,000.00	(4,307.03)	84.05%
70041 · Income Sewer Billings	2,176,974.75	2,898,014.58	(721,039.83)	75.12%
70042 · Income Water Billings	996,787.94	1,580,020.00	(583,232.06)	63.09%
7006 · Reimbursement from SCDOT	239,254.00			
7008 · Sewer Inspections	6,065.00	21,000.00	(14,935.00)	28.88%
7009 · Sewer Tap Fees	310,050.00	709,000.00	(398,950.00)	43.73%
7010 · Interest Income	60,554.41	20,000.00	40,554.41	302.77%
7014 · Water Meter Purchase	15,950.00	33,000.00	(17,050.00)	48.33%
7015 · Water Tap Fees	14,400.00	84,375.00	(69,975.00)	17.07%
7016 · Transfer In from fund balance	0.00	1,341,263.00	(1,341,263.00)	0.0%
70162 · RIA Grant	0.00	500,000.00	(500,000.00)	0.0%
7020 · Miscellaneous Income	39,053.79	5,000.00	34,053.79	781.08%
7021 · Town Hall Const. Loan Repayment	0.00	67,000.00	(67,000.00)	0.0%
7022 · Septage Receiving Revenue	29,381.36	50,000.00	(20,618.64)	58.76%
<b>Total Income</b>	<u>3,922,764.22</u>	<u>7,353,672.58</u>	<u>(3,430,908.36)</u>	<u>53.34%</u>
<b>Gross Profit</b>	3,922,764.22	7,353,672.58	(3,430,908.36)	53.34%
<b>Expense</b>				
<b>6001 · Utility Dept. Office Rental Exp</b>				
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)	4,778.64	6,800.00	(2,021.36)	70.27%
64761 · Telephone	936.94	1,250.00	(313.06)	74.96%
66901 · Rent	42,300.00	56,400.00	(14,100.00)	75.0%
<b>Total 6001 · Utility Dept. Office Rental Exp</b>	<u>48,841.09</u>	<u>67,000.00</u>	<u>(18,158.91)</u>	<u>72.9%</u>
<b>6002 · Capital Replacement/Improvement</b>				
60021 · Non Capital under \$5000	10,028.59	40,620.00	(30,591.41)	24.69%
60025 · Automotive Equipment	6,790.51	70,000.00	(63,209.49)	9.7%
60027 · Heavy Equipment	19,184.53	136,000.00	(116,815.47)	14.11%
<b>60028 · Construction</b>				
600281 · Lagoon Closeout	10,672.50	1,841,263.00	(1,830,590.50)	0.58%

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60028 · Construction - Other	5,467.14	156,625.32	(151,158.18)	3.49%
<b>Total 60028 · Construction</b>	<b>16,139.64</b>	<b>1,997,888.32</b>	<b>(1,981,748.68)</b>	<b>0.81%</b>
60029 · Equipment Replacement	54,164.24	85,550.00	(31,385.76)	63.31%
60032 · Professional Services	40,062.71	40,000.00	62.71	100.16%
<b>Total 6002 · Capital Replacement/Improvement</b>	<b>146,370.22</b>	<b>2,370,058.32</b>	<b>(2,223,688.10)</b>	<b>6.18%</b>
6003 · Chemicals	269,217.19	350,000.00	(80,782.81)	76.92%
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	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	10,220.86	15,900.00	(5,679.14)	64.28%
6383 · Insurance W/S	80,139.76	78,895.98	1,243.78	101.58%
6420 · Contract Operating Fees	5,125.23	6,900.00	(1,774.77)	74.28%
6430 · Electric & Utilities	200,209.17	260,000.00	(59,790.83)	77.0%
6445 · Fuel	43,564.72	52,000.00	(8,435.28)	83.78%
6446 · Generator Service Agreement	3,446.41	10,000.00	(6,553.59)	34.46%
6450 · Instrument Calibration	0.00	4,000.00	(4,000.00)	0.0%
6460 · Lab Analysis	25,957.63	25,000.00	957.63	103.83%
6470 · Operating Supplies (meters, sig	179,367.21	220,000.00	(40,632.79)	81.53%
6475 · Repairs By Outside Contractors	186,165.77	220,000.00	(33,834.23)	84.62%
6476 · Telephone	28,329.45	31,000.00	(2,670.55)	91.39%
6477 · Training	4,079.17	11,000.00	(6,920.83)	37.08%
6478 · Internet Service Provider	2,372.96	5,500.00	(3,127.04)	43.15%
6479 · SCDHEC Well Monitoring	8,666.00	10,000.00	(1,334.00)	86.66%
6480 · Waste Disposal	99,709.55	120,000.00	(20,290.45)	83.09%
6490 · Water Purchase From C/Cola	645,597.07	840,000.00	(194,402.93)	76.86%
6500 · Water Tank Maintenance Contract	7,140.40	13,600.00	(6,459.60)	52.5%
6530 · Miscellaneous	85.00			
6600 · Personnel				
66100 · Salaries	715,285.67	1,152,739.01	(437,453.34)	62.05%

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66200 · Payroll Taxes	54,608.22	84,047.22	(29,439.00)	64.97%
66300 · Retirement	131,318.04	185,269.66	(53,951.62)	70.88%
66400 · Health & Dental	118,837.91	172,989.36	(54,151.45)	68.7%
66500 · Overtime	7,965.62	25,143.00	(17,177.38)	31.68%
66700 · Bonus	0.00	5,100.00	(5,100.00)	0.0%
66800 · Unemployment Taxes	559.67	1,200.03	(640.36)	46.64%
<b>Total 6600 · Personnel</b>	<b>1,028,575.13</b>	<b>1,626,488.28</b>	<b>(597,913.15)</b>	<b>63.24%</b>
6620 · Uniforms	4,369.55	6,000.00	(1,630.45)	72.83%
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	125,862.36	60,000.00	65,862.36	209.77%
6665 · Permits and Licenses	1,327.19	4,000.00	(2,672.81)	33.18%
6680 · Engineering Fees	0.00	10,000.00	(10,000.00)	0.0%
<b>6700 · Operational Expense</b>				
6701 · Bank Analysis Charge	308.79	1,000.00	(691.21)	30.88%
6704 · Returned Check	0.00	1,000.00	(1,000.00)	0.0%
<b>Total 6700 · Operational Expense</b>	<b>308.79</b>	<b>2,000.00</b>	<b>(1,691.21)</b>	<b>15.44%</b>
<b>6750 · Office Expense</b>				
6751 · Self-mailers/Printing	0.00	1,000.00	(1,000.00)	0.0%
6755 · Advertising	79.37	3,000.00	(2,920.63)	2.65%
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	2,436.00	4,000.00	(1,564.00)	60.9%
6780 · Supplies	0.00	5,000.00	(5,000.00)	0.0%
6785 · Software Maintenance	10,587.46	10,530.00	57.46	100.55%
6787 · Postage	30,967.16	35,000.00	(4,032.84)	88.48%
6790 · Repair/Service Calls	0.00	1,000.00	(1,000.00)	0.0%
6795 · Credit Card Fees	90.00	1,000.00	(910.00)	9.0%
<b>Total 6750 · Office Expense</b>	<b>45,942.47</b>	<b>72,330.00</b>	<b>(26,387.53)</b>	<b>63.52%</b>
<b>6900 · Travel &amp; Ent</b>				
6905 · Lodging	3,418.04	6,000.00	(2,581.96)	56.97%

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6920 · Meals	922.18	1,000.00	(77.82)	92.22%
6930 · Travel	395.59	1,000.00	(604.41)	39.56%
<b>Total 6900 · Travel &amp; Ent</b>	<b>4,735.81</b>	<b>8,000.00</b>	<b>(3,264.19)</b>	<b>59.2%</b>
<b>Total Expense</b>	<b>3,842,591.20</b>	<b>7,353,672.58</b>	<b>(3,511,081.38)</b>	<b>52.25%</b>
<b>Net Income</b>	<b>80,173.02</b>	<b>0.00</b>	<b>80,173.02</b>	<b>100.0%</b>