

ORDINANCE NUMBER 012-11-2024

An ordinance to establish the General Operations, Hospitality Tax, ARP Fund and Enterprise/Utilities Operations and Enterprise/Utilities Capital Budget to include the 2025 Schedule of Rates and Fees for the Town of Chapin and to provide for a General Property Tax of 16.69 mills.

General Operations Budget for Calendar Year 2025

REVENUES	2024 BUDGET	2025 BUDGET
Taxes		
4001 · Real Property Tax	\$ 240,000.00	\$ 232,500.00
4002 · Homestead Exemption	\$ 6,000.00	\$ 6,000.00
4003 · Delinquent Property Taxes	\$ 5,500.00	\$ 5,500.00
4004 · Tax Penalties	\$ 1,000.00	\$ 1,600.00
4005 · State Sales & Use tax credit	\$ 75.00	\$ 220.00
4006 · Motor Carrier tax	\$ 900.00	\$ 1,000.00
4007 · Vehicle Tax	\$ 20,000.00	\$ 21,000.00
Total Taxes	\$ 273,475.00	\$ 267,820.00
License & Permits		
4101 · Business License	\$ 415,000.00	\$ 463,000.00
4102 · Franchise Fees	\$ 270,000.00	\$ 289,000.00
4103 · ITCF/TTCP	\$ 675,000.00	\$ 710,000.00
4104 · Broker Tax	\$ 15,000.00	\$ 15,000.00
4105 · Liquor	\$ 18,000.00	\$ 11,000.00
4108 · Subdivision Review	\$ 5,520.00	\$ 5,520.00
4109 · Zoning Permit & Fee	\$ 4,500.00	\$ 10,175.00
4120 · Other Permits	\$ 2,000.00	\$ 1,770.00
Total Licenses & Permits	\$ 1,405,020.00	\$ 1,505,465.00
Intergovernmental Revenue		
4202 · Local Government Fund	\$ 44,516.00	\$ 45,656.25
4212 · Accomodations Tax	\$ 4,500.00	\$ 2,553.06
4213 · Scmirf / SCMIT Grants	\$ -	\$ 2,500.00
4215 · Merchant Inventory Tax	\$ 1,000.00	\$ 750.00
4216 · Federal Grant	\$ -	\$ 100,000.00
Total Intergovernmental Revenue	\$ 50,016.00	\$ 151,459.31
Fines & Fortetures		
4410 · Police Fines	\$ 38,000.00	\$ 38,000.00
4415 · Victims Assistance Income	\$ 3,500.00	\$ 2,500.00
Total Fines & Forfeitures	\$ 41,500.00	\$ 40,500.00
Private Donations		
4502 · Prayer Breakfast	\$ 3,200.00	\$ 2,500.00
Miscellaneous Revenues		
4901 · Rental Income	\$ 24,850.00	\$ 24,850.00
4903 · Community Center Rental	\$ 18,000.00	\$ 20,000.00
4905 · Festival, Event, Parade Income	\$ 25,000.00	\$ 25,000.00
4950 · Interest Income	\$ 4,200.00	\$ 4,200.00
4990 · Other Miscellaneous Income	\$ 8,500.00	\$ 7,573.99
Total Miscellaneous Revenues	\$ 80,550.00	\$ 81,623.99
Total Revenue	\$ 1,853,761.00	\$ 2,049,368.30
Other Financing (Sources) Uses		
9006 · Transfers In	\$ 56,400.00	\$ 56,400.00
9010 · Sale of Assets	\$ -	\$ -
9011 · Use of Fund Balance	\$ -	\$ -
Total Other Financing (Sources) Uses	\$ 56,400.00	\$ 56,400.00
TOTAL REVENUES	\$ 1,910,161.00	\$ 2,105,768.30
EXPENDITURES		
Salaries & Benefits		
6001 · Salaries & Wages	\$ 859,325.65	\$ 927,500.00

6003 · Overtime Pay	\$	17,600.00	\$	17,600.00
6008 · Bonus	\$	9,000.00	\$	9,000.00
Total Salaries & Benefits	\$	891,925.65	\$	954,100.00
Fringe Benefits				
6021 · Payroll Taxes	\$	67,497.91	\$	72,000.00
6023 · Group Health Insurance	\$	177,388.56	\$	187,320.24
6025 · Retirement Expense	\$	176,398.63	\$	187,870.00
6028 · Workmens Compensation Ins	\$	24,765.00	\$	18,000.00
6029 · Unemployment Expense	\$	540.92	\$	1,117.00
6030 · Other Employee Benefits	\$	-	\$	-
Total Fringe Benefits	\$	446,591.01	\$	466,307.24
Operating Expense				
Purchased Services				
6303 · Contract & Temporary Labor	\$	-	\$	-
6304 · Accounting	\$	-	\$	-
6303 · Contract & Temporary Labor				
6304 · Accounting				
6305 · Payroll Processing fees	\$	2,000.00	\$	2,750.00
6307 · Auditing	\$	12,500.00	\$	13,500.00
6308 · Tax Collection Cost	\$	3,700.00	\$	3,700.00
6311 · Firing Range	\$	1,000.00	\$	3,250.00
6312 · Magistrate	\$	24,100.00	\$	24,100.00
6313 · Municode	\$	3,500.00	\$	3,500.00
6314 · Jurors	\$	1,600.00	\$	1,600.00
6315 · Prisoner Housing	\$	1,000.00	\$	1,000.00
6316 · Legal Expense	\$	62,000.00	\$	40,000.00
6318 · Central Midlands COG	\$	-	\$	39,000.00
6320 · Election Costs			\$	1,408.00
6321 · Awareness, Promotion, Advertisi	\$	8,135.00	\$	12,500.00
6326 · SC Insurance Reserve Fund (SCMIRF/SCMIT)	\$	64,000.00	\$	67,925.00
6328 · Employee Fidelity Bond	\$	630.00	\$	630.00
6330 · Remittance to State	\$	22,000.00	\$	23,000.00
6336 · Postage	\$	3,600.00	\$	3,600.00
6337 · Copier Supplies/Maintenance	\$	4,470.00	\$	4,470.00
6331 · Cable Service	\$	504.00	\$	504.00
6332 · Channel 2 service	\$	-	\$	-
6333 · Internet, Web services	\$	11,737.50	\$	13,200.00
6334 · Pagers, Radios	\$	-	\$	-
6335 · Telephone, Cells	\$	15,925.00	\$	15,925.00
6342 · Electricity	\$	65,860.00	\$	65,860.00
6343 · Utility expense, Water & Sewer	\$	7,100.00	\$	7,100.00
6344 · Mayors Prayer Breakfast	\$	1,000.00	\$	1,000.00
6345 · Tourism Related Sevices	\$	-	\$	-
6346 · Community Events & Promotions	\$	18,500.00	\$	20,000.00
6347 · Public Notices	\$	1,200.00	\$	600.00
6348 · Dues, Subscriptions, Fees	\$	4,195.00	\$	6,250.00
6349 · Printing & Copying			\$	150.00
6352 · Employee Travel & Training	\$	20,400.00	\$	29,650.00
6356 · Professional & Technical - Other	\$	65,500.00	\$	11,500.00
6357 · Meeting Expenses	\$	3,400.00	\$	6,000.00
Total Purchased Services	\$	429,556.50	\$	423,672.00
Property Services				
6403 · Equipment Rental	\$	3,323.00	\$	1,500.00
6405 · Property security services	\$	1,100.00	\$	1,300.00
6408 · Personal Property Taxes	\$	-	\$	-
6409 · Real Property Taxes	\$	-	\$	-
6423 · Equipment Repair	\$	-	\$	-
Total Property Services	\$	4,423.00	\$	2,800.00
Repair & Maintenance				
6421 · Building & Grounds	\$	9,100.00	\$	10,000.00
6422 · Janitorial, Cleaning	\$	6,255.00	\$	6,255.00
6424 · Vehicle Gas & Oil	\$	25,100.00	\$	25,100.00
6425 · Vehicle Repair	\$	10,000.00	\$	15,000.00
6430 · Maintenance Agreements	\$	3,100.00	\$	1,000.00
6431 · Computer System Maintenance	\$	17,200.00	\$	18,184.06
6434 · Street or Streetscape repair	\$	-	\$	-
6435 · Repair & Maintenance - Other	\$	1,500.00	\$	1,500.00

Total Repair & Maintenance	\$	72,255.00	\$	77,039.06
Supplies & Materials				
6601 · Equipment & Tools	\$	6,500.00	\$	6,500.00
6602 · Office Supplies	\$	8,800.00	\$	7,000.00
6603 · Cleaning supplies	\$	1,100.00	\$	2,000.00
6605 · Software	\$	27,395.00	\$	18,350.00
6607 · Computers & Office Equipment	\$	9,600.00	\$	5,500.00
6610 · Uniforms and Equipment	\$	5,500.00	\$	8,500.00
6611 · Street Signs	\$	-	\$	-
6615 · Supplies & Materials - Other	\$	-	\$	-
Total Supplies & Materials	\$	58,895.00	\$	47,850.00
Total Operations Expenses	\$	1,903,646.16	\$	1,971,768.30
Other Expenses				
6905 · Contributions	\$	1,500.00	\$	2,000.00
6906 · Other	\$	1,514.84	\$	1,000.00
6907 · Fines & Fees	\$	-	\$	-
6910 · Bank Fees	\$	-	\$	100.00
6911 · Victim Assistance	\$	3,500.00	\$	3,500.00
6989 · Contingency	\$	-	\$	-
6991 · Reconciliation Discrepancies	\$	-	\$	-
Total Other Expenses	\$	6,514.84	\$	6,600.00
Capital Outlay				
7001 · Land	\$	-	\$	-
7002 · Building	\$	-	\$	-
7008 · Park	\$	-	\$	-
7010 · Vehicles	\$	-	\$	-
7015 · Equipment	\$	-	\$	-
7016 · Police Equipment	\$	-	\$	-
7018 · Computer Equipment	\$	-	\$	-
7019 · Software	\$	-	\$	-
7020 · Office Furniture	\$	-	\$	2,400.00
7021 · Streets/Improvements	\$	-	\$	-
7030 · Construction In Progress	\$	-	\$	125,000.00
Total Capital Outlay	\$	-	\$	127,400.00
TOTAL EXPENDITURES	\$	1,910,161.00	\$	2,105,768.30

Hospitality Tax Budget for Calendar Year 2025

REVENUES	2024 BUDGET	2025 BUDGET
Local Hospitality Tax	\$ 850,000.00	\$ 805,000.00
Interest	\$ 55,000.00	\$ 110,000.00
TOTAL REVENUES	\$ 905,000.00	\$ 915,000.00
EXPENDITURES		
Christmas Decorations	\$ 10,000.00	\$ 10,000.00
Marketing	\$ 10,000.00	\$ 10,000.00
Road Enhancement Project	\$ 840,000.00	\$ 810,185.82
Building Security	\$ -	\$ 24,814.18
Way Finding Signage/Consultant/Branding	\$ 45,000.00	\$ 45,000.00
Town Hall Slope Project	\$ -	\$ 15,000.00
TOTAL EXPENDITURES	\$ 905,000.00	\$ 915,000.00

ARP Fund Budget for Calendar Year 2025

REVENUES	2024 BUDGET	2025 BUDGET
Intergovernmental Revenues	\$ -	\$ -
Interest	\$ 15,000.00	\$ 10,000.00
Use of Fund Balance	\$ 585,710.45	\$ 343,574.87
TOTAL REVENUES	\$ 600,710.45	\$ 353,574.87
EXPENDITURES	2025 BUDGET	
Premium Pay	\$ -	
Police Equipment, Grant match, Discretionary	\$ 13,214.20	
Furniture	\$ -	
Computers & Office Equipment	\$ 8,900.55	
Software	\$ 23,697.00	
Building & Grounds	\$ -	
Professional & Technical	\$ 92,650.00	
TO BE DETERMINED BY RESOLUTION/COUNCIL	\$ 462,248.70	\$ 353,574.87
TOTAL EXPENDITURES	\$ 600,710.45	\$ 353,574.87

Enterprise/Utilities Operations Budget for Calendar Year 2025

REVENUES	2024 BUDGET	2025 BUDGET
7000 - Application Fees	\$ 15,600.00	\$ 19,500.00
7001 - Carolina Water	\$ 27,000.00	\$ 32,500.00
70041 - Income Sewer Billings (Includes Capital)	\$ 3,642,665.28	\$ 3,398,580.28
		\$ 371,624.40
70042 - Income Water Billings	\$ 1,469,318.00	\$ 1,409,875.29
		\$ 35,213.35
7008 - Sewer Inspections	\$ 7,700.00	\$ 10,000.00
7009- Sewer Tap Fees	\$ -	
7010 - Interest Income	\$ 72,000.00	\$ 142,850.00
7014 - Water Meter Purchase	\$ 23,000.00	\$ 23,000.00
7015 - Water Tap Fees	\$ -	
7016 - Transfer in from Fund Balance	\$ -	
70162 - Grant	\$ -	\$ 20,700.00
7020 - Miscellaneous Income	\$ 5,000.00	\$ 600.00
7021 - Town Hall Const. Loan Repayment	\$ -	\$ 45,800.00
7022 - Septage Receiving Revenue	\$ 41,500.00	\$ 50,000.00
TOTAL REVENUE	\$ 5,303,783.28	\$ 5,560,243.32
Other Financing (Sources) Uses		
9006 - Transfers In from Utility Capital	\$ 458,252.21	
9010 - Sale of Assets	\$ -	
9011 - Use of Fund Balance	\$ -	
Total Other Financing (Sources) Uses	\$ 458,252.21	
TOTAL REVENUES	\$ 5,762,035.49	\$ 5,560,243.32

EXPENDITURES		
6001 - Utility Dept. Office Rental Exp.		
63831 - Insurance (Building)	\$ -	\$ 550.00
64301 - Electric & Utilities (Water)	\$ -	\$ 2,000.00
64302- Electric & Utilities (Elect)	\$ -	\$ 6,800.00
64761 - Telephone	\$ -	\$ 1,250.00
66901 - Rent	\$ -	\$ 45,800.00
Total 6001 - Utility Dept. Office Rental Exp.	\$ -	\$ 56,400.00
6002 - Capital Replacement/Improvement		

60021 - Non Capital under \$5000.00	\$	40,810.00	\$	23,000.00
60025 - Automotive Equipment	\$	37,500.00	\$	42,000.00
60027 - Heavy Equipment	\$	147,500.00	\$	146,000.00
60028 - Construction	\$	78,800.00	\$	106,000.00
600281 -Lagoon Closeout	\$	-		
60029 - Equipment Replacement	\$	150,500.00		
60032 - Professional Services - Capital Project	\$	15,000.00		
Total 6002 - Capital Replacement/Improvement	\$	470,110.00	\$	317,000.00
6003 - Chemicals	\$	357,000.00	\$	190,000.00
6004 - Collection Agency Fee	\$	-		
6201 - Current YR Budget Reserve Fund (Restricted)	\$	-		
6210 - Debt Service-WWTP	\$	624,840.04	\$	624,840.04
6210 - Debt Service- ECFM			\$	240,547.44
6220 - Dues and Subscriptions	\$	2,000.00	\$	2,000.00
6225 - Easement Compensation	\$	4,000.00	\$	4,000.00
6230 - Equipment Maintenance	\$	4,500.00	\$	7,500.00
6240 - Equipment Rental	\$	3,000.00	\$	3,600.00
6245 - Truck Maintenance	\$	15,000.00	\$	20,000.00
6250 - Facility Maintenance	\$	5,000.00	\$	4,500.00
6383 - Insurance W/S	\$	82,100.00	\$	100,462.00
6420 - Contract Operating Fees	\$	6,900.00	\$	8,000.00
6430 - Electric & Utilities	\$	268,000.00	\$	251,000.00
6445 - Fuel	\$	59,000.00	\$	55,000.00
6446 - Generator Service Agreement	\$	7,000.00	\$	9,000.00
6450 - Instrument Calibration	\$	4,000.00	\$	4,000.00
6460 - Lab Analysis	\$	27,000.00	\$	25,000.00
6465 - Laboratory Supplies	\$	4,000.00	\$	5,000.00
Cell phones/Tablets			\$	35,000.00
6468- Pipe Fitting/Meters	\$	126,500.00	\$	126,500.00
6470- Operating Supplies	\$	84,000.00	\$	62,000.00
6473- Electrical & Pump Supplies	\$	35,000.00	\$	59,000.00
6474- Vac/Jet Contractors			\$	205,000.00
6475 - Repairs by Outside Contractors	\$	240,000.00	\$	75,000.00
6476 - SCADA	\$	41,000.00	\$	35,000.00
6477 - Training	\$	10,000.00	\$	14,500.00
6478 - Internet Service Provider	\$	4,000.00	\$	3,500.00
6479 - SCDES Fees	\$	9,000.00	\$	10,000.00
6480 - Waste Disposal	\$	5,000.00	\$	4,100.00
6485 - Sludge Disposal	\$	135,000.00	\$	120,000.00
6490 - Water Purchase from C/Cola	\$	969,830.27	\$	859,994.42
6500 - Water Tank Maintenance Contract	\$	14,500.00	\$	14,280.00
6505 - Public Works	\$	-		
6510 - Safety	\$	10,000.00	\$	10,000.00
6515 - Tools	\$	8,500.00	\$	6,000.00
6530 - Bottlewater/ Work meals	\$	-	\$	2,500.00
6725 - Landscape Repairs			\$	10,000.00
	\$	3,165,670.31	\$	3,206,823.90
6600 - Personnel				
66100 - Salaries	\$	1,184,995.68	\$	990,682.99
66200 - FICA	\$	84,528.83	\$	92,198.28
66300 - Retirement	\$	202,706.67	\$	221,628.75
66400 - Health & Dental Ins.	\$	174,582.00	\$	198,150.00
66500 - Overtime	\$	25,142.00	\$	20,000.00
66600 - Part-time	\$	48,900.00	\$	199,897.00
66700 - Bonus	\$	10,200.00	\$	10,250.00
66800 - Unemployment Taxes	\$	1,200.00	\$	1,200.00
65900 - Performance Based Pay			\$	35,717.40
Total Personnel	\$	1,732,255.18	\$	1,769,724.42
6620 - Uniforms	\$	6,000.00	\$	6,900.00
6650 - Accounting Fees	\$	13,000.00	\$	13,000.00
6651 - Financial Advisor	\$	13,000.00		
6660 - Legal Fees	\$	200,000.00	\$	30,000.00
6665- Permits and Licenses	\$	4,000.00	\$	2,000.00
6670 - Consulting (Utilities Director)				
6680 - Engineering Fees	\$	43,000.00	\$	30,000.00
	\$	279,000.00	\$	81,900.00
6700 - Operational Expense				
6701- Bank Analysis Charge	\$	1,000.00		
6704 - Returned Check	\$	500.00	\$	250.00

Total 6700 Operational Expense	\$	1,500.00	\$	250.00
6710 - Repairs				
6740 - Equipment Repairs	\$	-		
6710 - Repairs Other	\$	-		
Total 6710 Repairs	\$	-		
6750 - Office Expense				
6751 - Self mailers/Printing	\$	1,000.00	\$	600.00
6755 - Advertising	\$	1,000.00	\$	200.00
6765 - Computer Hardware	\$	4,600.00	\$	10,500.00
6770 - Computers & Printers Equipment	\$	4,000.00	\$	3,200.00
6775 - Handheld Software Maintenance	\$	1,800.00	\$	2,000.00
6777 - Printing & Copier Expense	\$	3,100.00	\$	3,200.00
6780 - Supplies	\$	4,000.00	\$	4,000.00
6785 - Software Maintenance	\$	33,000.00	\$	46,695.00
6787 - Postage	\$	46,000.00	\$	42,000.00
6790 - Repair/Service Calls	\$	1,000.00	\$	1,000.00
6795 - Credit Card Fees	\$	500.00	\$	250.00
Answering Service			\$	4,500.00
6800 - Other	\$	-		
Total 6750 - Office Expense	\$	100,000.00	\$	118,145.00
6900 - Travel & Entertainment				
6905 - Lodging	\$	7,000.00	\$	6,600.00
6920 - Meals	\$	2,000.00	\$	1,950.00
6930 - Travel	\$	1,000.00	\$	1,450.00
Total 6900 Travel & Entertainment	\$	10,000.00	\$	10,000.00
7000 Depreciation	\$	-		
TOTAL EXPENDITURES	\$	5,758,535.49	\$	5,560,243.32

Enterprise/Utilities Capital Budget for Calendar Year 2025

REVENUES	2024 BUDGET	2025 BUDGET
7009- Sewer Tap Fees	\$ 825,675.00	\$ 596,700.00
7015 - Water Tap Fees	\$ 3,600.00	\$ 95,000.00
70162 - Grants	\$ 500,000.00	
Reimbursement of C Funds		\$ 47,900.00
Primrose Force Main 12"		\$ 1,500,000.00
2nd Water Connection 12"		\$ 1,589,000.00
7023 - Transfer in From Utility Capital	\$ 1,341,263.00	\$ 1,590,545.59
*** SRF Loan - East Chapin Force Main		\$ 4,646,241.00
*** Proposed Impact Fees		\$ 60,000.00
TOTAL REVENUE	\$ 2,670,538.00	\$ 10,125,386.59

EXPENDITURES

6002 - Capital Replacement/Improvement		
60025 - Fleet Equipment		\$ 42,000.00
60027 - Equipment > \$5000		
60028 - Construction	\$ 1,841,263.00	\$ 9,393,386.59
60029 - Equipment Replacement		\$ 190,000.00
60032 - Professional Services - Capital Project	\$ 196,820.00	\$ 500,000.00
Total 6002 - Capital Replacement/Improvement	\$ 2,038,083.00	\$ 10,125,386.59
6485 - Sludge Disposal	\$ 75,000.00	
Total 6485 - Sludge Disposal	\$ 75,000.00	
TOTAL EXPENDITURES	\$ 2,113,083.00	\$ 10,125,386.59

Total Combined General Operations, Hospitality Tax, ARP Fund and Enterprise/Utilities Operations and Enterprise/Utilities Capital Budget for Calendar Year 2025

TOTAL REVENUE	\$ 11,848,444.94	\$ 19,059,973.08
TOTAL EXPENSES	\$ 11,287,489.94	\$ 19,059,973.08

The Chapin Town Council hereby adopt the above 2025 General Operations Budget, Hospitality Tax Budget, ARP Fund Budget and Enterprise/Utilities Operations Budget and Enterprise/Utilities Capital Budget to include the 2025 Schedule of Rates and Fees and to provide for a General Property Tax of 16.69 mills.

First Reading: _____ November 7, 2024
 Public Hearing: _____ November 19, 2024
 Final Reading: _____ November 19, 2024

Mayor:
 Attest:

Ally Key
Shannon Bowlers

