

**ORDINANCE NUMBER** 010-12-2025

An ordinance to establish the General Operations, Hospitality Tax, ARP Fund and Enterprise/Utilities Operations and Enterprise/Utilities Capital Budget to include the 2026 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 2026**

<b>REVENUES</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>
Taxes		
3001 · Real Property Tax	\$ 232,500.00	\$ 232,500.00
3002 · Homestead Exemption	\$ 6,000.00	\$ 6,000.00
3003 · Delinquent Property Taxes	\$ 5,500.00	\$ 5,500.00
3004 · Tax Penalties	\$ 1,600.00	\$ 1,600.00
3005 · State Sales & Use tax credit	\$ 220.00	\$ 220.00
3006 · Motor Carrier tax	\$ 1,000.00	\$ 1,000.00
3007 · Vehicle Tax	\$ 21,000.00	\$ 21,000.00
Total Taxes	\$ 267,820.00	\$ 267,820.00
License & Permits		
3101 · Business License	\$ 463,000.00	\$ 500,000.00
3102 · Franchise Fees	\$ 289,000.00	\$ 289,000.00
3103 · ITCP/TTCP	\$ 710,000.00	\$ 710,000.00
3104 · Broker Tax	\$ 15,000.00	\$ 15,000.00
3105 · Liquor	\$ 11,000.00	\$ 11,000.00
3107 · Building Permit Review	\$	\$ 25,113.49
3108 · Subdivision Review	\$ 5,520.00	\$ 5,520.00
3109 · Zoning Permit & Fee	\$ 10,175.00	\$ 22,994.15
3120 · Other Permits	\$ 1,770.00	\$ 1,770.00
Total Licenses & Permits	\$ 1,505,465.00	\$ 1,580,397.64
Intergovernmental Revenue		
3202 · Local Government Fund	\$ 45,656.25	\$ 45,656.25
3212 · Accomodations Tax	\$ 2,553.06	\$ 2,553.06
3213 · Scmirf / SCMIT Grants	\$ 2,500.00	\$ 2,500.00
3215 · Merchant Inventory Tax	\$ 750.00	\$ 750.00
3255 · Federal Grant	\$ 100,000.00	\$ 100,000.00
Total Intergovernmental Revenue	\$ 151,459.31	\$ 151,459.31
Fines & Fortetures		
3410 · Police Fines	\$ 38,000.00	\$ 38,000.00
3415 · Victims Assistance Income	\$ 2,500.00	\$ 2,500.00
Total Fines & Forfeitures	\$ 40,500.00	\$ 40,500.00
Private Donations		
3502 · Prayer Breakfast	\$ 2,500.00	\$ 2,500.00
Miscellaneous Revenues		
3901 · Rental Income	\$ 24,850.00	\$ 24,850.00
3903 · Community Center Rental	\$ 20,000.00	\$ 20,000.00
3905 · Festival, Event, Parade Income	\$ 25,000.00	\$ 25,000.00
3950 · Interest Income	\$ 4,200.00	\$ 4,200.00

3990 · Other Miscellaneous Income		\$	7,573.99	\$	7,573.99
	Total Miscellaneous Revenues	\$	81,623.99	\$	81,623.99
Total Revenue		\$	2,049,368.30	\$	2,124,300.94
<b>Other Financing (Sources) Uses</b>					
9006 · Transfers In (Rent)		\$	56,400.00	\$	56,400.00
9010 · Sale of Assets		\$	-	\$	151,000.00
9011 · Use of Fund Balance		\$	-	\$	-
	Total Other Financing (Sources) Uses	\$	56,400.00	\$	207,400.00
<b>TOTAL REVENUES</b>		\$	2,105,768.30	\$	2,331,700.94
<b>EXPENDITURES</b>					
Salaries & Benefits					
101 · Salaries & Wages		\$	927,500.00	\$	979,915.73
102 · Overtime Pay		\$	17,600.00	\$	12,100.00
867 · Bonus		\$	9,000.00	\$	15,090.01
	Total Salaries & Benefits	\$	954,100.00	\$	1,007,105.74
Fringe Benefits					
120 · Payroll Taxes		\$	72,000.00	\$	79,725.77
111 · Group Health Insurance		\$	187,320.24	\$	172,053.15
105 · Retirement Expense		\$	187,870.00	\$	211,472.22
109 · Workmens Compensation Ins		\$	18,000.00	\$	19,735.00
825 · Unemployment Expense		\$	1,117.00	\$	1,117.00
217 · Other Employee Benefits		\$	-	\$	7,200.00
	Total Fringe Benefits	\$	466,307.24	\$	491,303.14
Operating Expense					
Purchased Services					
	227 · Payroll Processing fees	\$	2,750.00	\$	-
	265 · Auditing	\$	13,500.00	\$	56,000.00
	272 · Tax Collection Cost	\$	3,700.00	\$	3,700.00
	378 · Firing Range	\$	3,250.00	\$	2,000.00
	272 · Magistrate	\$	24,100.00	\$	24,100.00
	6313 · Municode	\$	3,500.00	\$	-
	112 · Jurors	\$	1,600.00	\$	1,600.00
	245 · Prisoner Housing	\$	1,000.00	\$	1,000.00
	115 · Legal Expense	\$	40,000.00	\$	35,000.00
	267 · Central Midlands COG	\$	39,000.00	\$	15,000.00
	274 · Election Costs	\$	1,408.00	\$	2,800.00
	820 · SC Insurance Reserve Fund (SCMIRF/SCMIT)	\$	67,925.00	\$	87,900.00
	821 · Employee Fidelity Bond	\$	630.00	\$	630.00
	905 · Remittance to State	\$	23,000.00	\$	16,000.00
	211 · Postage	\$	3,600.00	\$	3,600.00
	270 · Copier Supplies/Maintenance	\$	4,470.00	\$	5,320.00
	6331 · Cable Service	\$	504.00	\$	-
	255 · Internet, Web services	\$	13,200.00	\$	20,000.00
	221 · Telephone, Cells	\$	15,925.00	\$	17,000.00

	220 · Electricity	\$	65,860.00	\$	58,000.00
	222 · Utility expense, Water & Sewer	\$	7,100.00	\$	7,100.00
	223 · Utility expense, Internet			\$	13,200.00
	261 · Public Notices	\$	600.00	\$	200.00
	214 · Dues, Subscriptions, Fees	\$	6,250.00	\$	6,750.00
	212 · Printing & Copying	\$	150.00	\$	800.00
	6356 · Professional & Technical - Other	\$	11,500.00	\$	28,242.06
	<b>Total Purchased Services</b>	\$	<b>390,172.00</b>	\$	<b>405,942.06</b>
<b>Meetings and Events</b>					
	274 · Mayors Prayer Breakfast	\$	1,000.00	\$	1,000.00
	6345 · Tourism Related Sevices	\$	-	\$	-
	276 · Community Events & Promotions (4200:4900)	\$	20,000.00	\$	30,500.00
	261 · Awareness, Promotion, Advertisi	\$	12,500.00	\$	3,000.00
	370 · Employee Travel & Training	\$	29,650.00	\$	16,850.00
	276 · Meeting Expenses (4100)	\$	6,000.00	\$	650.00
	372 · Lodging Hotel	\$	-	\$	8,300.00
	376 · Meals			\$	1,700.00
	<b>Total Meeting and Events</b>	\$	<b>69,150.00</b>	\$	<b>62,000.00</b>
<b>Property Services</b>					
	230 · Equipment Rental	\$	1,500.00	\$	1,300.00
	231 · Property security services	\$	1,300.00	\$	1,300.00
	6408 · Personal Property Taxes	\$	-	\$	-
	6409 · Real Property Taxes	\$	-	\$	-
	6423 · Equipment Repair	\$	-	\$	-
	<b>Total Property Services</b>	\$	<b>2,800.00</b>	\$	<b>2,600.00</b>
<b>Repair &amp; Maintenance</b>					
	228 · Building & Grounds	\$	10,000.00	\$	14,000.00
	244 · Janitorial, Cleaning	\$	6,255.00	\$	8,520.00
	216 · Vehicle Gas & Oil	\$	25,100.00	\$	25,400.00
	227 · Vehicle Repair	\$	15,000.00	\$	15,000.00
	265 · Maintenance Agreements	\$	1,000.00	\$	1,500.00
	226 · Computer System Maintenance	\$	18,184.06	\$	18,800.00
	280 · Street or Streetscape repair	\$	-	\$	2,000.00
	387 · Repair & Maintenance - Other	\$	1,500.00	\$	200.00
	<b>Total Repair &amp; Maintenance</b>	\$	<b>77,039.06</b>	\$	<b>85,420.00</b>
<b>Supplies &amp; Materials</b>					
	241 · Uniforms and Equipment	\$	15,000.00	\$	13,780.00
	210 · Office Supplies	\$	7,000.00	\$	6,650.00
	6603 · Cleaning supplies	\$	2,000.00	\$	-
	255 · Software	\$	18,350.00	\$	23,400.00
	386 · Computers & Office Equipment	\$	5,500.00	\$	5,700.00
	6611 · Street Signs	\$	-	\$	-
	6615 · Supplies & Materials - Other	\$	-	\$	-
	<b>Total Supplies &amp; Materials</b>	\$	<b>47,850.00</b>	\$	<b>49,530.00</b>
		\$	<b>1,938,268.30</b>	\$	<b>2,041,900.94</b>

Total Operations Expenses

Other Expenses

854 · Contributions	\$	2,000.00	\$	2,000.00
6906 · Other	\$	1,000.00	\$	1,000.00
856 · Fines & Fees	\$	-	\$	500.00
856 · Police Fines	\$	100.00	\$	8,000.00
6911 · Victim Assistance	\$	3,500.00	\$	3,500.00
280 · Grants	\$	-	\$	-
6991 · Reconciliation Discrepancies	\$	-	\$	9,900.00
<b>Total Other Expenses</b>	\$	<b>6,600.00</b>	\$	<b>24,900.00</b>

Capital Outlay

7001 · Land	\$	-	\$	-
7002 · Building	\$	-	\$	-
7008 · Park	\$	-	\$	-
217 · Vehicles	\$	-	\$	75,000.00
7015 · Equipment	\$	-	\$	-
7016 · Police Equipment	\$	-	\$	-
7018 · Computer Equipment	\$	-	\$	-
7020 · Office Furniture	\$	2,400.00	\$	2,900.00
7021 · Streets/improvements	\$	-	\$	-
7030 · Construction In Progress	\$	125,000.00	\$	125,000.00
<b>Total Capital Outlay</b>	\$		\$	<b>202,900.00</b>

**TOTAL EXPENDITURES** \$ **2,072,268.30** \$ **2,331,700.94**

Hospitality Tax Budget for Calendar Year 2026

REVENUES

		2025 BUDGET	2026 BUDGET
Local Hospitality Tax	\$	805,000.00	\$ 828,761.37
Interest	\$	110,000.00	\$ 117,837.14
<b>TOTAL REVENUES</b>	\$	<b>915,000.00</b>	\$ <b>946,598.51</b>

EXPENDITURES

Christmas Decorations	\$	10,000.00	\$ 25,000.00
Marketing	\$	10,000.00	\$ 25,000.00
Road Enhancement Project	\$	810,185.82	\$ 661,598.51
Building Security	\$	24,814.18	\$ 60,000.00
Way Finding Signage/Consultant/Branding	\$	45,000.00	\$ 100,000.00
Town Hall Slope Project	\$	15,000.00	\$ 75,000.00
<b>TOTAL EXPENDITURES</b>	\$	<b>915,000.00</b>	\$ <b>946,598.51</b>

**ARP Fund Budget for Calendar Year 2025**

<b>REVENUES</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>
Intergovernmental Revenues	\$ -	\$ -
Interest	\$ 10,000.00	\$ 5,000.00
<b>Use of Fund Balance</b>	<b>\$ 343,574.87</b>	<b>\$ 76,000.00</b>
<b>TOTAL REVENUES</b>	<b>\$ 353,574.87</b>	<b>\$ 81,000.00</b>
<b>EXPENDITURES</b>	<b>2025 BUDGET</b>	<b>2025 BUDGET</b>
Premium Pay		
Police Equipment, Grant match, Discretionary		
Furniture		
Computers & Office Equipment		
Software		
Building & Grounds		
Professional & Technical		
<b>TO BE DETERMINED BY RESOLUTION/COUNCIL</b>	<b>\$ 353,574.87</b>	<b>\$ 81,000.00</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 353,574.87</b>	<b>\$ 81,000.00</b>

**Enterprise/Utilities Operations Budget for Calendar Year 2026**

<b>REVENUES</b>	<b>2025 BUDGET</b>	<b>2026 BUDGET</b>
3000- Application Fees	\$ 19,500.00	\$ 25,600.43
3001 - Carolina Water	\$ 32,500.00	\$ 46,512.00
3041 - Income Sewer Billings (Includes Capital)	\$ 3,770,204.56	\$ 4,408,109.87
3042 - Income Water Billings	\$ 1,445,088.64	\$ 1,524,778.21
3008 - Sewer Inspections	\$ 10,000.00	\$ 12,512.08
7010 - Interest Income	\$ 142,850.00	\$ 42,000.00
7014 - Water Meter Purchase	\$ 23,000.00	\$ 10,000.00
7016 - Transfer in from Fund Balance		
70162 - Grant	\$ 20,700.00	\$ -
3020 - Miscellaneous Income	\$ 600.00	\$ 5,000.00
7021 - Town Hall Const. Loan Repayment	\$ 45,800.00	
3022 - Septage Receiving Revenue	\$ 50,000.00	\$ 36,938.69
<b>TOTAL REVENUE</b>	<b>\$ 5,560,243.20</b>	<b>\$ 6,111,451.28</b>
<b>Other Financing (Sources) Uses</b>	<b>Total Other Financing (Sources) Uses</b>	
9006 - Transfers In from Utility Capital		
9010 - Sale of Assets		
9011 - Use of Fund Balance		
<b>TOTAL REVENUES</b>	<b>\$ 5,560,243.20</b>	<b>\$ 6,111,451.28</b>

**EXPENDITURES**

**Salaries & Benefits**

101 Salaries & Wages	\$	1,190,579.99	\$	1,319,620.48
102 Overtime Pay	\$	20,000.00	\$	15,000.00
104 Car Allowance			\$	3,500.00
105 Retirement Expense	\$	221,628.75	\$	254,331.86
110 Unemployment Taxes	\$	1,200.00	\$	547.00
111 Health and Dental	\$	198,150.00	\$	261,600.16
120 Payroll Taxes	\$	92,198.28	\$	106,847.56
217 Other Employee Benefits				
825 Unemployment Expense				
867 Bonus	\$	10,250.00	\$	11,500.00

**Office Expenses**

115 Legal Fees	\$	30,000.00	\$	20,000.00
210 Office Supplies	\$	4,000.00	\$	5,500.00
211 Self mailers/ Printing/Postage	\$	42,495.00	\$	40,000.00
213 Dues and Subscriptions	\$	2,000.00	\$	3,950.00
213 SC DES Well Monitoring	\$	10,000.00	\$	9,000.00
215 Travel			\$	1,200.00
216 Fuel	\$	55,000.00	\$	50,000.00
217 Truck Purchase	\$	42,000.00	\$	88,000.00
219 Rent	\$	56,400.00	\$	56,400.00
220 Electric and Utilities	\$	251,000.00	\$	318,300.00
221 Telephone/ Cellphone/ Tablet	\$	10,250.00	\$	14,500.00
222 Water Purchase	\$	859,994.42	\$	830,250.00
223 Internet Service			\$	3,250.00
376 Meals	\$	1,950.00	\$	1,850.00

**Utility Expenses**

226 Generator Service Agreement	\$	9,000.00	\$	12,000.00
227 Vehicle Repair	\$	20,000.00	\$	22,000.00
228 Building Repair	\$	4,500.00	\$	10,500.00
229 Landscape Repair	\$	10,000.00	\$	8,500.00
230 Equipment Rental	\$	3,600.00	\$	1,600.00
231 Tools	\$	6,000.00	\$	4,750.00
236 Electrical and Pumps	\$	59,000.00	\$	103,000.00
238 Safety	\$	10,000.00	\$	9,000.00
241 Uniforms	\$	6,900.00	\$	7,050.00
244 Janitorial Services			\$	4,260.00
248 Chemicals	\$	190,000.00	\$	170,000.00
249 Lab Supplies	\$	5,000.00	\$	7,500.00
250 Lab Analysis	\$	25,000.00	\$	30,000.00
255 Software	\$	2,000.00	\$	48,339.00
256 Repairs by Outside Contractors	\$	75,000.00	\$	136,000.00
257 Vac/letter Contractors			\$	253,000.00
258 Sludge Disposal	\$	120,000.00	\$	140,000.00

	259 Waste Disposal	\$	4,100.00	\$	3,200.00
	380 SCADA	\$	35,000.00	\$	25,000.00
	381 Pipe Fitting/Meters	\$	126,500.00	\$	108,000.00
	382 Operating Supplies	\$	62,000.00	\$	27,500.00
	384 Equipment Maintenance	\$	7,500.00	\$	151,926.36
	385 Equipment	\$	146,000.00	\$	138,041.38
	386 Computers and Printer Equipment	\$	13,700.00	\$	23,700.00
	400 Inventory Adjustment			\$	4,500.00
	820 Insurance W/S	\$	100,462.00	\$	126,800.00
	870 Debt Service - WWTP	\$	624,840.04	\$	624,840.04
	871 Debt Service - ECFM	\$	240,547.44	\$	240,547.44
<b>Contract Expenses</b>					
	261 Advertising	\$	200.00	\$	400.00
	265 Professional and Technical Services			\$	50,000.00
	266 Contract Operating Fees	\$	8,000.00	\$	11,500.00
	267 Accounting / Water Tank Maint	\$	13,000.00	\$	42,000.00
	269 Easement Compensation	\$	4,000.00	\$	10,000.00
	270 Printing & Copier Expense	\$	3,200.00	\$	4,700.00
	271 Property Security Services			\$	350.00
	272 Collection Agency Fee			\$	-
	276 Water/ Kitchen Supplies	\$	2,500.00	\$	4,900.00
	279 Miscellaneous			\$	-
	370 Training	\$	14,500.00	\$	8,500.00
	372 Lodging	\$	6,600.00	\$	4,000.00
	875 Capital Replacment/Improvement	\$	106,000.00	\$	100,000.00
	915 Non Capital under \$5000.00	\$	23,000.00	\$	8,000.00
	920 Returned Check	\$	250.00	\$	200.00
	930 Credit Card Fees	\$	250.00	\$	200.00
	950 Bad Debt Expense			\$	10,000.00
<b>Former Expense Categories</b>					
	65900				
	60028 - Construction				
	6450 - Instrument Calibration				
	6474- Vac/let Contractors				
	6478 - Internet Service Provider				
	6500 - Water Tank Maintenance Contract				
	6665- Permits and Licenses				
	6680 - Engineering Fees				
	6790 - Repair/Service Calls Answering Service				
	<b>7000 Depreciation</b>				
	<b>TOTAL EXPENDITURES</b>	\$	<b>5,555,743.32</b>	\$	<b>6,111,451.28</b>

Enterprise/Utilities Capital Budget for Calendar Year 2026

**REVENUES**

		<b>2025 BUDGET</b>	<b>2026 BUDGET</b>
	Reimbursement of C Funds		
3010 - Water Tap Fees	3009 Sewer Tap Fees	\$ 596,700.00	\$ 1,516,300.00
	Interest Income	\$ 95,000.00	\$ 120,000.00
	3011 Impact Fees		\$ 357,000.00
3016 - Grants	3015 Water Tap Fees		\$ 39,000.00
			\$ 1,074,414.00
	3025 SRF Loan - East Chapin Force Main	\$ 47,900.00	\$ 396,737.80
	Proposed Impact Fees	\$ 1,500,000.00	
		\$ 1,589,000.00	
7023 - Transfer in From Utility Capital		\$ 1,590,545.59	\$ 358,138.00
***		\$ 4,646,241.00	
***		\$ 60,000.00	
<b>TOTAL REVENUE</b>		<b>\$ 10,125,386.59</b>	<b>\$ 3,861,589.80</b>

**EXPENDITURES**

6002 - Capital Replacement/Improvement



60025 - Fleet Equipment	\$	42,000.00		
60027 - Equipment > \$5000				
60028 - Construction	\$	9,393,386.59	\$	3,361,589.80
60029 - Equipment Replacement	\$	190,000.00		
60032 - Professional Services - Capital Project	\$	500,000.00	\$	500,000.00
<b>Total 6002 - Capital Replacement/Improvement</b>	<b>\$</b>	<b>10,125,386.59</b>	<b>\$</b>	<b>3,861,589.80</b>
6485 - Sludge Disposal				
<b>Total 6485 - Sludge Disposal</b>				
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>10,125,386.59</b>	<b>\$</b>	<b>3,861,589.80</b>

**Total Combined General Operations, Hospitality Tax, ARP Fund and Enterprise/Utilities Operations and Enterprise/Utilities Capital Budget for Calendar Year 2026**

**TOTAL REVENUE**

**TOTAL EXPENSES**

	\$	19,059,972.96	\$	13,332,340.53
	\$	19,026,473.08	\$	13,332,340.53

The Chapin Town Council hereby adopt the above 2026 General Operations Budget, Hospitality Tax Budget, ARP Fund Budget and Enterprise/Utilities Operations Budget and Enterprise/Utilities Capital Budget to include the 2026 Schedule of Rates and Fees and to provide for a General Property Tax of 16.69 mills.

First Reading: October 21, 2025

Public Hearing: December 16, 2025

Final Reading: December 16, 2025

Mayor: *Bill Mitchell, Jr.*  
Bill Mitchell, Jr.

Attest: *Shannon Brown*

