

# Clarendon County

South Carolina

## ANNUAL BUDGET



## FISCAL YEAR 2013-2014

**ANNUAL BUDGET  
FY 2013-2014  
TABLE OF CONTENTS**

<b>REVENUE AND EXPENSE SUMMARIES</b>	<b>1</b>
<b>General Fund</b>	<b>1.1</b>
<b>Special Purpose Districts</b>	<b>1.2</b>
<b>Total Appropriation Needs</b>	<b>1.3</b>
<b>REVENUE ANALYSIS</b>	<b>2</b>
<b>Revenue Chart</b>	<b>2.1</b>
<b>General Fund</b>	<b>2.2</b>
<b>EXPENDITURE ANALYSIS</b>	<b>3</b>
<b>Expense Chart</b>	<b>3.1</b>
<b>General Fund</b>	<b>3.2</b>
<b>Special Purpose Districts – Fire</b>	<b>3.41</b>
<b>Special Purpose – Library</b>	<b>3.42</b>
<b>Enterprise Fund – Water &amp; Sewer</b>	<b>3.43</b>
<b>Enterprise Fund – Weldon</b>	<b>3.44</b>
<b>PERSONNEL</b>	<b>4</b>
<b>Position Analysis</b>	<b>4.1</b>
<b>New Position Requests</b>	<b>4.5</b>
<b>Changes to Existing Positions</b>	<b>4.6</b>
<b>Fire Changes to Existing Positions</b>	<b>4.7</b>
<b>CAPITAL OUTLAY</b>	<b>5</b>
<b>General Fund &amp; Fire Depart. Summary</b>	<b>5.1</b>
<b>Capital Request Detail</b>	<b>5.2</b>
<b>GENERAL LONG TERM DEBT</b>	<b>6</b>
<b>County General</b>	<b>6.1</b>
<b>Fire</b>	<b>6.2</b>

**CLARENDON COUNTY BUDGET SUMMARY - GENERAL FUND  
FISCAL YEAR 2013/2014**

DESCRIPTION	ACTUAL FY10/11	ACTUAL FY11/12	BUDGET FY12/13	BUDGET FY13/14	OVER UNDER (-)	PERCENT
<b>REVENUES</b>						
AD VALOREM TAXES	10,786,586	10,522,900	11,453,903	11,446,500	(7,403)	-0.07%
OTHER LOCAL REVENUE	3,246,064	3,259,247	3,601,350	3,472,600	(128,750)	-3.95%
CHARGES FOR SERVICES	1,495,860	1,513,670	1,522,610	1,526,950	4,340	0.29%
FRANCHISE FEES	61,995	92,710	85,000	105,000	20,000	21.57%
FINES & FORFEITURES	441,634	417,834	440,000	360,000	(80,000)	-19.15%
STATE REVENUES	1,553,860	1,389,164	1,463,120	1,610,020	146,900	10.57%
FEDERAL REVENUES	4,614	4,337	4,500	4,500	-	0.00%
TRANSFERS	5,000	5,000	11,000	11,000	-	0.00%
UNRESTRICTED RESERVE FUND	-	-	195,000	-	(195,000)	N/A
LOST RESERVE FUND	-	-	-	100,000	100,000	
<b>TOTAL REVENUES</b>	<b>17,595,613</b>	<b>17,204,862</b>	<b>18,776,483</b>	<b>18,636,570</b>	<b>(139,913)</b>	<b>-0.81%</b>
<b>EXPENSES</b>						
ADMINISTRATION	296,220	278,777	207,865	236,129	28,264	13.60%
COUNTY COUNCIL	112,039	154,693	166,769	166,952	183	0.11%
ASSESSOR	469,516	476,943	498,810	490,456	(8,354)	-1.67%
FACILITIES MANAGEMENT	585,242	384,546	466,339	500,382	34,043	7.30%
CORRECTIONS	1,928,350	1,873,474	1,956,528	1,974,055	17,527	0.90%
COMMUNICATIONS	615,745	618,322	644,664	649,511	4,847	0.75%
EMERGENCY PREPAREDNESS	82,221	84,702	86,483	86,700	217	0.25%
ROD	156,786	145,860	166,528	163,570	(2,958)	-1.78%
ANIMAL CONTROL	12,000	150,534	147,000	211,655	64,655	N/A
LANDFILL	1,642,325	1,650,790	1,753,499	1,697,963	(55,536)	-3.17%
PLANNING/PUBLIC SERVICE	400,094	381,010	406,472	314,229	(92,243)	-22.69%
FLEET MAINTENANCE	174,307	175,971	183,874	183,209	(665)	-0.36%
DEVELOPMENT BOARD	315,917	327,791	339,480	321,934	(17,546)	-5.17%
ENGINEER	-	-	-	96,666	96,666	N/A
FINANCE	212,412	212,660	224,911	227,675	2,764	1.23%
HUMAN RESOURCES	156,327	157,280	170,430	176,380	5,950	3.49%
GRANTS	113,714	109,465	112,628	113,441	813	0.72%
PROCUREMENT	127,555	135,262	113,958	110,940	(3,018)	-2.65%
RECREATION	385,196	403,010	429,400	433,210	3,810	0.89%
TAX COLLECTOR	133,222	124,702	152,278	172,322	20,044	13.16%
INFORMATION TECHNOLOGIES	277,702	334,663	377,048	364,528	(12,520)	-3.32%
PUBLIC WORKS	848,620	911,244	908,088	913,978	5,890	0.65%
ARCHIVES	48,144	50,105	57,173	57,094	(79)	-0.14%
AGENCIES	2,186,393	2,125,804	2,185,886	2,052,153	(133,733)	-6.12%
NON-DEPARTMENTAL	1,887,257	1,983,737	1,811,600	1,913,576	101,976	5.63%
AIRPORT COMMISSION	31,441	13,363	219,450	37,150	(182,300)	-83.07%
TRANSFERS	155,000	110,000	40,000	40,000	-	0.00%
	<b>13,353,745</b>	<b>13,374,709</b>	<b>13,827,161</b>	<b>13,705,858</b>	<b>(121,303)</b>	<b>-0.88%</b>
CLERK OF COURT	181,787	192,109	345,463	246,952	(98,511)	-28.52%
FAMILY COURT	87,740	89,450	91,420	132,597	41,177	45.04%
DSS FUNDS - CLERK OF COURT	135,019	150,236	153,494	112,131	(41,363)	-26.95%
MAGISTRATE	464,213	433,694	461,796	500,990	39,194	8.49%
PROBATE JUDGE	126,529	124,715	129,966	147,574	17,608	13.55%
AUDITOR	171,493	174,711	184,355	185,663	1,308	0.71%
VETERAN'S AFFAIRS	54,290	53,582	57,121	61,796	4,675	8.18%
TREASURER	167,610	172,201	180,694	177,051	(3,643)	-2.02%
SHERIFF	2,838,746	2,946,785	3,035,313	3,035,313	-	0.00%
DSS FUNDS - SHERIFF	3,987	10,311	12,000	12,000	-	0.00%
CORONER	124,672	109,621	143,256	138,849	(4,407)	-3.08%
MASTER IN EQUITY	31,991	31,256	34,261	34,796	535	1.56%
BD. of ELECTIONS & VOTER REG.	116,229	102,146	120,183	145,000	24,817	20.65%
	<b>4,504,306</b>	<b>4,590,817</b>	<b>4,949,322</b>	<b>4,930,712</b>	<b>(18,610)</b>	<b>-0.38%</b>
<b>TOTAL EXPENDITURES:</b>	<b>17,858,052</b>	<b>17,965,526</b>	<b>18,776,483</b>	<b>18,636,570</b>	<b>(139,913)</b>	<b>-0.75%</b>
<b>Excess/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**CLARENDON COUNTY SPECIAL PURPOSE DISTRICTS  
BUDGET SUMMARY  
FISCAL YEAR 2013/2014**

<b>REVENUE DISTRICT</b>	<b>ACTUAL 10/11</b>	<b>ACTUAL 11/12</b>	<b>BUDGET 12/13</b>	<b>BUDGET 13/14</b>
F.E. Dubose Vocational	191,832	192,700	205,000	205,000
Fire Ordinary	1,974,992	2,114,372	2,195,000	2,220,000
Fire Ordinary (Unrestricted Fund Balance)	-	753,000	-	-
Library	515,000	-	-	-
Library (Unrestricted Fund Balance)	25,000	-	-	-
<b>TOTAL SPECIAL PURPOSE:</b>	<b>2,706,824</b>	<b>3,060,072</b>	<b>2,400,000</b>	<b>2,425,000</b>

<b>EXPENDITURES</b>	<b>ACTUAL 10/11</b>	<b>ACTUAL 11/12</b>	<b>BUDGET 12/13</b>	<b>BUDGET 13/14</b>
F.E. Dubose Vocational	191,396	195,940	205,000	205,000
Fire Ordinary	1,765,040	2,420,141	2,195,000	2,220,000
Library	540,000	-	-	-
<b>TOTAL SPECIAL PURPOSE:</b>	<b>2,496,436</b>	<b>2,616,081</b>	<b>2,400,000</b>	<b>2,425,000</b>

**CLARENDON COUNTY TOTAL APPROPRIATION NEEDS  
FISCAL YEAR 2013/2014**

DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET
	FY10/11	FY11/12	FY12/13	FY13/14
ADMINISTRATION	296,220	278,777	207,865	236,129
CLERK OF COURT	181,787	192,109	345,463	246,952
MAGISTRATE	464,213	433,694	461,796	500,990
PROBATE JUDGE	126,529	124,715	129,966	147,574
COUNTY COUNCIL	112,039	154,693	166,769	166,952
ASSESSOR	469,516	476,943	498,810	490,456
AUDITOR	171,493	174,711	184,355	185,663
VETERAN'S AFFAIRS	54,290	53,582	57,121	61,796
TREASURER	167,610	172,201	180,694	177,051
FACILITIES MANAGEMENT	585,242	384,546	466,339	500,382
SHERIFF	2,838,746	2,946,785	3,035,313	3,035,313
CORRECTIONS	1,928,350	1,873,474	1,956,528	1,974,055
CORONER	124,672	109,621	143,256	138,849
COMMUNICATIONS	615,745	618,322	644,664	649,511
EMERGENCY PREPAREDNESS	82,221	84,702	86,483	86,700
FAMILY COURT	87,740	89,450	91,420	132,597
ROD	156,786	145,860	166,528	163,570
MASTER IN EQUITY	31,991	31,256	34,261	34,796
ANIMAL CONTROL	12,000	150,534	147,000	211,655
LANDFILL	1,642,325	1,650,790	1,753,499	1,697,963
PLANNING/PUBLIC SERVICE	400,094	381,010	406,472	314,229
FLEET MAINTENANCE	174,307	175,971	183,874	183,209
DEVELOPMENT BOARD	315,917	327,791	339,480	321,934
ENGINEER	-	-	-	96,666
FINANCE	212,412	212,660	224,911	227,675
HUMAN RESOURCES	156,327	157,280	170,430	176,380
GRANTS	113,714	109,465	112,628	113,441
PROCUREMENT	127,555	135,262	113,958	110,940
RECREATION	385,196	403,010	429,400	433,210
TAX COLLECTOR	133,222	124,702	152,278	172,322
VOTER REGISTRATION	116,229	102,146	120,183	145,000
INFORMATION TECHNOLOGIES	277,702	334,663	377,048	364,528
PUBLIC WORKS	848,620	911,244	908,088	913,978
ARCHIVES	48,144	50,105	57,173	57,094
DSS FUNDS - CLERK OF COURT	135,019	150,236	153,494	112,131
DSS FUNDS - SHERIFF	3,987	10,311	12,000	12,000
AGENCIES	2,186,393	2,125,804	2,185,886	2,052,153
NON-DEPARTMENTAL	1,887,257	1,983,737	1,811,600	1,913,576
AIRPORT COMMISSION	31,441	13,363	219,450	37,150
TRANSFER	155,000	110,000	40,000	40,000
<b>TOTAL COUNTY GENERAL OPERATIONAL BUDGET:</b>	<b>17,858,052</b>	<b>17,965,526</b>	<b>18,776,483</b>	<b>18,636,570</b>

<b>GENERAL COUNTY OBLIGATION DEBT:</b>	<b>466,801</b>	<b>390,162</b>	<b>446,134</b>	<b>496,158</b>
Administration Complex Lease / Purchase	59,502	281,852	281,852	281,852
Courthouse Lease / Purchase	-	-	-	263,050
<b>SUB-TOTAL:</b>	<b>18,384,355</b>	<b>18,637,539</b>	<b>19,504,469</b>	<b>19,677,630</b>

<b>SPECIAL PURPOSE OPERATING FUNDS:</b>				
F.E. Dubose Vocational School	259,565	259,565	205,000	205,000
Fire	1,765,040	2,420,141	2,195,000	2,220,000
<b>TOTAL SPECIAL PURPOSE DISTRICTS OPERATIONAL BUDGET:</b>	<b>2,024,605</b>	<b>2,889,565</b>	<b>2,400,000</b>	<b>2,425,000</b>

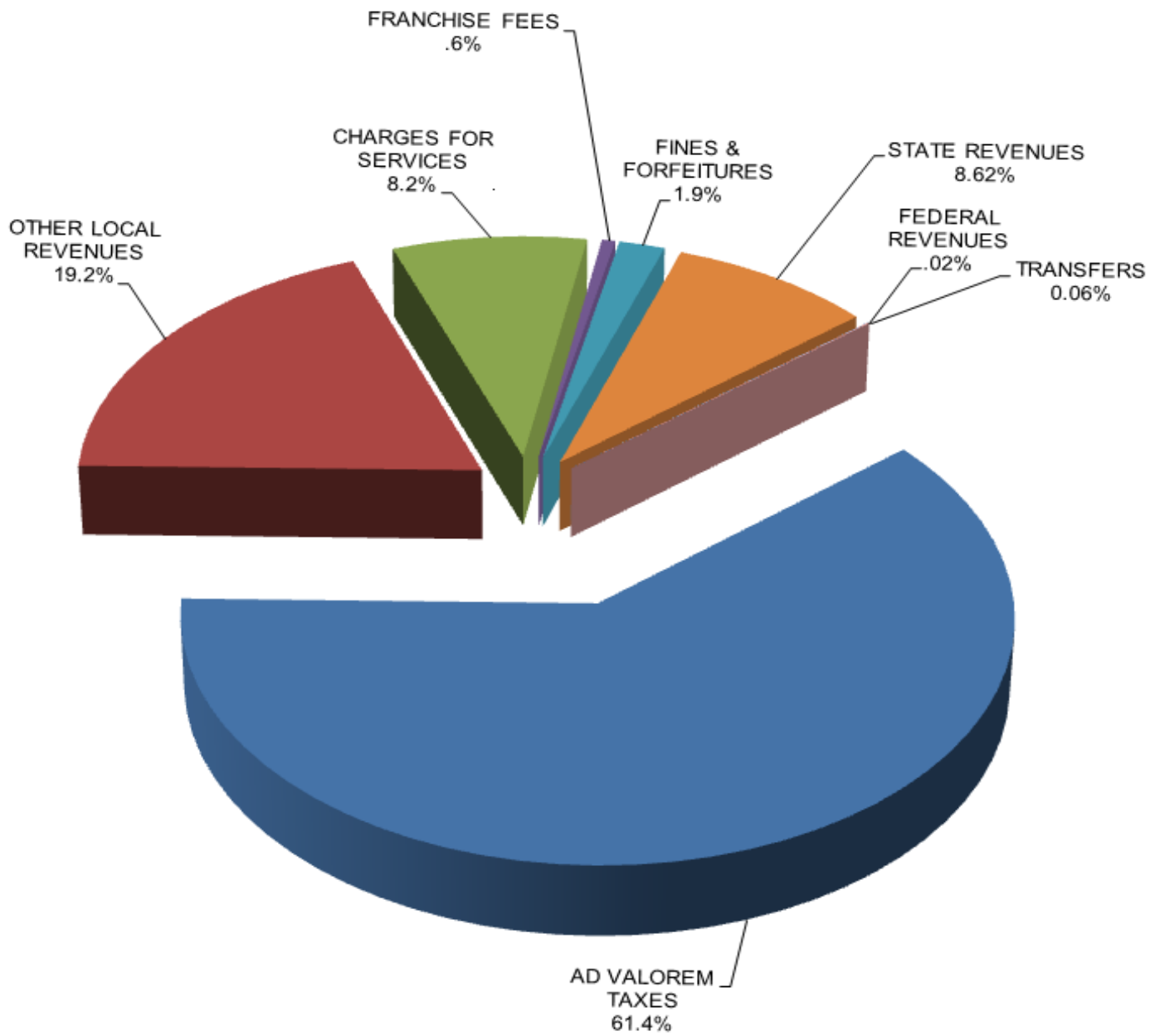
<b>FIRE DISTRICT DEBT OBLIGATIONS:</b>				
Fire Debt:	88,659	88,660	88,659	169,869
<b>TOTAL FIRE DISTRICT DEBT OBLIGATIONS:</b>	<b>88,659</b>	<b>88,660</b>	<b>88,659</b>	<b>169,869</b>

<b>SUB-TOTAL SPECIAL PURPOSE OPERATION &amp; DEBT:</b>	<b>2,113,264</b>	<b>2,978,225</b>	<b>2,488,659</b>	<b>2,594,869</b>
--	------------------	------------------	------------------	------------------

<b>TOTAL APPROPRIATIONS FOR EXPENDITURES TO BE MADE BY CLARENDON COUNTY:</b>	<b>20,497,619</b>	<b>21,615,764</b>	<b>21,993,128</b>	<b>22,272,499</b>
--	-------------------	-------------------	-------------------	-------------------

<b>ENTERPRISE FUNDS:</b>				
Clarendon County Water & Sewer (Operating Expenses)	344,505	324,098	536,595	442,780
Weldon Auditorium Complex (Operating Expenses)	364,967	383,449	231,189	231,015

## Budgeted Revenue Sources



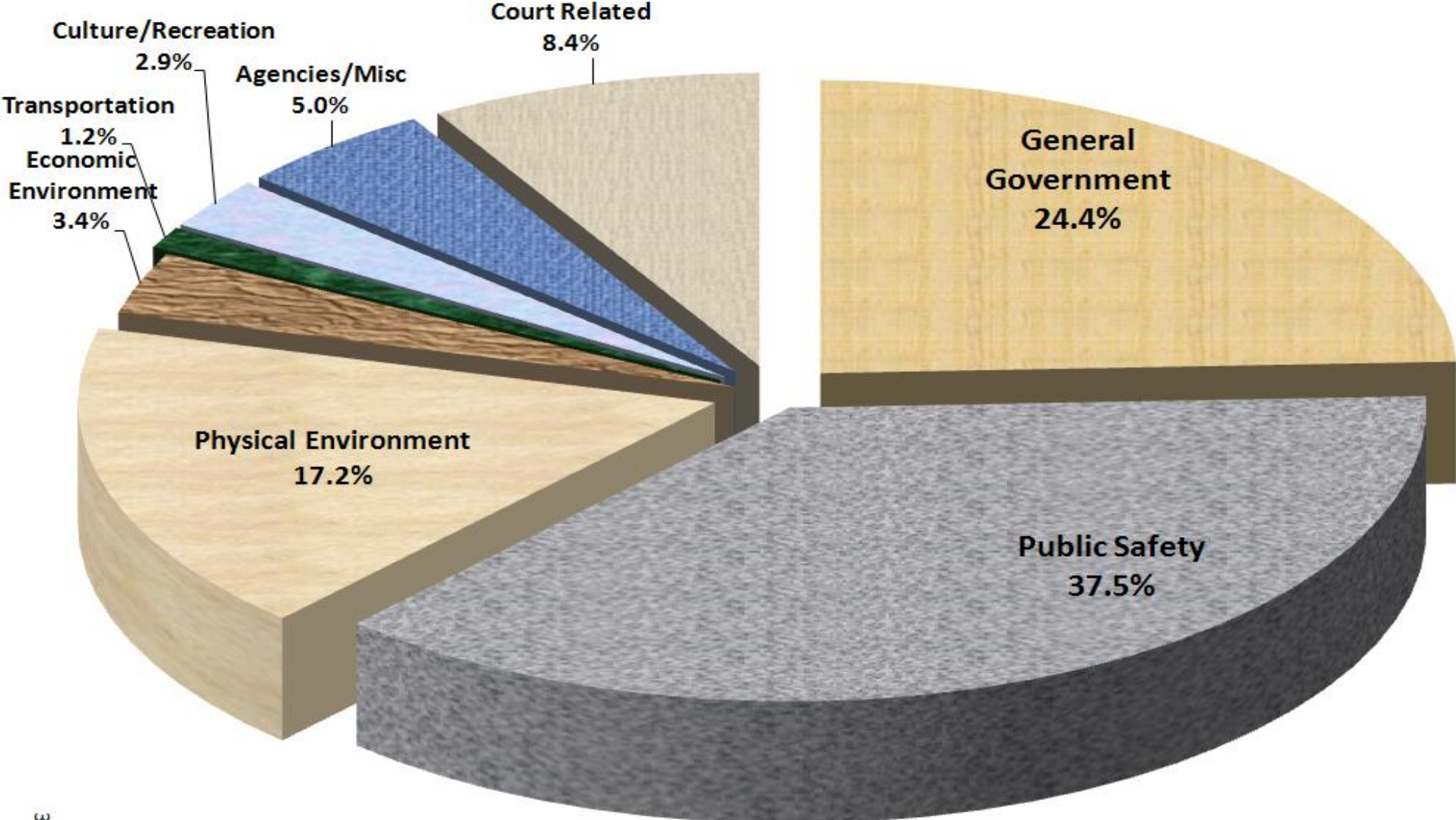
**CLARENDON COUNTY GENERAL REVENUE ANALYSIS  
FISCAL YEAR 2013/2014**

<b>ACCOUNT 010-004-</b>	<b>DESCRIPTION</b>	<b>ACTUAL FY10/11</b>	<b>ACTUAL FY11/12</b>	<b>BUDGET FY12/13</b>	<b>BUDGET FY13/14</b>	<b>OVER UNDER (-)</b>
<b>AD VALOREM</b>						
00310-40010	Real Estate Taxes	8,430,820	8,080,287	8,869,983	8,946,000	76,017
00310-40015	Vehicle Taxes	1,102,498	1,137,577	1,243,920	1,200,500	(43,420)
00310-40025	Delinquent Taxes	1,253,268	1,305,036	1,340,000	1,300,000	(40,000)
00300-30005	Unrestricted Reserve Fund	-	-	195,000	-	(195,000)
00300-30021	LOST Reserve	-	-	-	100,000	100,000
<b>OTHER LOCAL REVENUES</b>						
00310-40031	LOST Revenue	2,370,981	2,398,494	2,500,000	2,400,000	(100,000)
00310-40032	Local Accommodations Tax (3%)	184,773	192,922	225,000	210,000	(15,000)
00310-40035	Payments in Lieu of Taxes	74,204	77,416	80,000	114,000	34,000
00310-40036	Payments in Lieu - Motor Carriers	144,481	82,545	165,000	165,000	-
00310-40040	Treasurer's Cost to Cities	4,261	4,338	4,350	4,350	-
00310-40046	Delinquent Tax Fees	197,965	194,525	200,000	200,000	-
00310-40056	Hanger Rent	40,330	38,444	42,000	40,000	(2,000)
00310-40060	Investment Income	18,193	4,418	5,000	2,500	(2,500)
00310-40065	Multi-County Industrial Park	41,635	39,178	50,000	50,200	200
00310-40070	Miscellaneous Revenue	160,995	125,171	125,000	111,550	(13,450)
00310-40075	Sale of Assets	8,246	101,796	205,000	175,000	(30,000)
00310-40095	Refunds on Contractual Claims					-
<b>CHARGES FOR SERVICES</b>						
00315-41000	Assessors Fees	5,867	3,239	5,000	3,000	(2,000)
00315-41001	Moving Permits	2,625	2,475	3,000	2,700	(300)
00315-41005	Building Permits	94,388	85,791	105,000	105,000	-
00315-41010	Special Referee Fees	21,852	42,707	30,000	30,000	-
00315-41015	Probate Fees	63,181	81,286	75,000	80,000	5,000
00315-41020	Clerk of Court Fees/Fines	129,015	123,408	130,000	140,000	10,000
00315-41025	ROD Fees	121,566	124,337	125,000	125,000	-
00315-41040	County Road User Fee	713,847	716,073	716,000	710,000	(6,000)
00315-41045	Temporary Tag Fee	475	486	550	650	100
00315-41046	Decal Issuance	21,725	23,492	22,500	23,000	500
00315-41050	Planning/Public Service Com.	5,120	8,940	8,700	10,000	1,300
00315-41070	Sheriff Fees	4,206	2,806	4,000	3,000	(1,000)
00315-41071	House Arrest Fees	4,539	420	4,500	1,000	(3,500)
00315-41072	Municipal Inmate Housing	29,320	29,256	22,000	26,500	4,500
00315-41073	Animal Control Fees	735	2,075	1,800	3,500	1,700
00315-41074	Transfer Station Lease	60,000	62,156	25,900	-	(25,900)
00315-41075	Landfill Fees	153,836	139,775	152,000	160,000	8,000
00315-41076	Recreation Canteen	-	13,152	19,500	25,000	5,500
00315-41077	Recreation Registration Fees	63,563	38,546	56,560	63,000	6,440
00315-41078	Recreation Sponsorship	-	13,250	15,600	15,600	-
<b>FRANCHISE FEES</b>						
00320-42000	Franchise Fees	61,995	92,710	85,000	105,000	20,000
<b>FINES &amp; FORFEITURES</b>						
00325-43000	Magistrate Fines	441,634	417,834	440,000	360,000	(80,000)
<b>STATE REVENUES</b>						
00330-44000	Merchants Inventory	48,220	48,909	48,220	48,220	-

00330-44015	Clerk/Sheriff/Probate/Coroner	7,875	7,875	7,900	7,900	-
00330-44025	Vital Records Fees	9,155	7,668	7,500	7,300	(200)
00330-44030	State Aid and Allocations	1,239,623	1,076,433	1,160,000	1,288,600	128,600
00330-44035	Accommodations Tax (1st 25K + 5%)	30,511	31,048	31,500	30,000	(1,500)
00330-44040	DSS Revenue	32,748	29,435	30,000	45,000	15,000
00330-44045	Salary Reimb: Family Court DSS	162,608	162,530	155,000	160,000	5,000
00330-44050	Salary Reimb: Civil Process	8,827	11,913	9,000	9,000	-
00330-44055	Solid Waste Tire Fees	14,293	13,353	14,000	14,000	-
<b>FEDERAL REVENUES</b>						
00335-45000	Civil Defense					-
00335-45005	Veterans Affairs	4,614	4,337	4,500	4,500	-
00335-45010	Election Commission	-	-	-		-
<b>TRANSFERS</b>						
06000-49080	Drug Court	5,000	5,000	5,000	5,000	-
06000-49090	Water & Sewer	-	-	6,000	6,000	-
	<b>TOTAL REVENUES</b>	<b>17,595,613</b>	<b>17,204,862</b>	<b>18,776,483</b>	<b>18,636,570</b>	<b>(139,913)</b>



# Expenses By Category





**CLARENDON COUNTY EXPENDITURE ANALYSIS  
FISCAL YEAR 2013/2014**

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY10/11	ACTUAL FY11/12	BUDGET FY12/13	BUDGET FY13/14	OVER UNDER (-)
<b>00411</b>	<b>CLERK OF COURT</b>					
5001	Salaries	102,001	104,113	108,733	108,549	(184)
5003	Regular Retirement Expense	9,575	9,927	11,527	11,506	(21)
5004	FICA Expense	7,444	8,056	8,318	8,304	(14)
5008	Health Insurance	25,885	25,931	25,460	26,968	1,508
5009	Police Retirement	-	694	-	-	-
5010	Office Supplies	5,736	4,137	5,000	6,000	1,000
5027	Equipment & Repairs	2,146	1,961	1,200	1,500	300
5064	Travel & Training	5,053	4,187	5,000	4,000	(1,000)
5071	Court Refreshments	3,183	3,937	5,000	5,000	-
5074	Jurors	20,539	23,138	25,000	25,000	-
5087	Courthouse Security	-	5,903	150,000	50,000	(100,000)
5289	Membership and Dues	225	125	225	125	(100)
	<b>TOTAL EXPENSES</b>	181,787	192,109	345,463	246,952	(98,511)





**CLARENDON COUNTY EXPENDITURE ANALYSIS  
FISCAL YEAR 2013/2014**

<b>ACCOUNT 010-005</b>	<b>DESCRIPTION</b>	<b>ACTUAL FY10/11</b>	<b>ACTUAL FY11/12</b>	<b>BUDGET FY12/13</b>	<b>BUDGET FY13/14</b>	<b>OVER UNDER (-)</b>
<b>00414</b>	<b>COUNTY COUNCIL</b>					
5001	Salaries	68,678	90,359	99,584	99,584	-
5003	Regular Retirement Expense	6,449	8,616	10,556	10,556	-
5004	FICA Expense	5,026	6,511	7,618	7,618	-
5008	Health Insurance	22,535	29,124	33,711	35,744	2,033
5010	Office Supplies	1,321	2,749	1,200	2,000	800
5014	Contractual Services	2,119	861	2,000	2,000	-
5064	Travel & Training	5,556	5,028	6,300	5,700	(600)
5070	Awards and Misc.	209	205	750	1,700	950
5098	Capital Expense	-	955	-	-	-
5186	Professional Services	96	10,260	5,000	2,000	(3,000)
5289	Membership and Dues	50	25	50	50	-
	<b>TOTAL EXPENSES</b>	112,039	154,693	166,769	166,952	183

















**CLARENDON COUNTY EXPENDITURE ANALYSIS  
FISCAL YEAR 2013/2014**

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY10/11	ACTUAL FY11/12	BUDGET FY12/13	BUDGET FY13/14	OVER UNDER (-)
<b>00422</b>	<b>CORONER</b>					
5001	Salaries	37,175	37,175	38,857	39,703	846
5004	FICA Expense	2,844	2,844	3,101	3,038	(63)
5009	Police Retirement	4,286	4,373	4,788	5,098	310
5017	Fuel, Gas & Oil	2,000	1,696	3,500	3,500	-
5027	Equipment & Repairs	5,052	5,338	4,500	4,500	-
5046	Secretarial Services	9,000	8,970	16,000	16,000	-
5062	Expense Reimbursement	6,000	6,500	7,200	7,200	-
5064	Travel & Training	3,182	2,780	3,000	3,000	-
5076	Medical Services	48,937	34,117	31,110	31,110	-
5098	Capital Expense	-	-	25,000	17,000	(8,000)
5102	Deputy Coroner	4,140	3,710	3,500	6,000	2,500
5106	Telephone/Communications	1,857	1,918	1,500	1,500	-
5289	Membership and Dues	200	200	1,200	1,200	-
<b>TOTAL EXPENSES</b>		124,672	109,621	143,256	138,849	(4,407)













**CLARENDON COUNTY EXPENDITURE ANALYSIS  
FISCAL YEAR 2013/2014**

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY10/11	ACTUAL FY11/12	BUDGET FY12/13	BUDGET FY13/14	OVER UNDER (-)
<b>00428</b>	<b>ANIMAL CONTROL</b>					
5001	Salaries	-	-	-	35,654	35,654
5004	FICA Expense	-	-	-	2,728	2,728
5008	Health Insurance	-	-	-	5,345	5,345
5009	Police Retirement	-	-	-	4,578	4,578
5014	Contractual/Animal Control	-	138,534	135,000	138,600	3,600
5017	Fuel, Gas & Oil	-	-	-	6,750	6,750
5027	Equipment & Repairs	-	-	-	2,500	2,500
5038	Rabies Control	12,000	12,000	12,000	13,500	1,500
5041	Uniforms/Clothing Allowance	-	-	-	500	500
5064	Travel & Training	-	-	-	750	750
5098	Capital Expense	-	-	-	-	-
5135	Tools	-	-	-	500	500
5289	Membership and Dues	-	-	-	250	250
	<b>TOTAL EXPENSES</b>	12,000	150,534	147,000	211,655	64,655

**CLarendon County Expenditure Analysis  
Fiscal Year 2013/2014**

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY10/11	ACTUAL FY11/12	BUDGET FY12/13	BUDGET FY13/14	OVER UNDER (-)
<b>00430</b>	<b>LANDFILL</b>					
5001	Salaries	101,451	102,661	104,422	104,422	-
5002	Overtime	15,956	15,941	15,000	15,000	-
5003	Regular Retirement Expense	11,025	11,309	12,659	12,871	212
5004	FICA Expense	8,771	8,846	9,136	9,289	153
5008	Health Insurance	12,025	17,121	18,392	19,481	1,089
5010	Office Supplies	29	351	400	500	100
5014	Contractual Services	920	520	-	-	-
5017	Fuel, Gas & Oil	24,797	32,012	21,000	25,000	4,000
5027	Equipment & Repairs	21,351	25,458	20,000	30,000	10,000
5030	Electronic Recycling	-	-	-	11,500	11,500
5032	Supplies	5,415	2,807	2,000	2,500	500
5036	Waste Tires	14,920	25,450	30,000	14,000	(16,000)
5041	Uniforms/Clothing Allowance	3,026	1,827	3,200	3,200	-
5064	Travel & Training	835	556	100	200	100
5122	Rents and Leases	60,259	76,510	71,690	72,000	310
5123	Land Purchases	42,519	10,527	-	-	-
5125	Site Improvements	51,969	13,467	15,000	7,500	(7,500)
5135	Tools	-	-	200	200	-
5140	Monitoring/Engineering	49,267	93,052	130,000	95,000	(35,000)
5148	Disposal Fees	1,217,591	1,212,374	1,300,000	1,275,000	(25,000)
5289	Membership and Dues	199	-	300	300	-
	<b>TOTAL EXPENSES</b>	1,642,325	1,650,790	1,753,499	1,697,963	(55,536)









**CLARENDON COUNTY EXPENDITURE ANALYSIS  
FISCAL YEAR 2013/2014**

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY10/11	ACTUAL FY11/12	BUDGET FY12/13	BUDGET FY13/14	OVER UNDER (-)
			Under Planning			
<b>00436</b>	<b>COUNTY ENGINEER</b>					
5001	Salaries	-	-	-	71,000	71,000
5003	Regular Retirement Expense	-	-	-	7,526	7,526
5004	FICA Expense	-	-	-	5,432	5,432
5008	Health Insurance	-	-	-	9,058	9,058
5010	Office Supplies	-	-	-	350	350
5017	Fuel, Gas, & Oil	-	-	-	1,250	1,250
5027	Equipment & Repairs	-	-	-	1,000	1,000
5064	Travel & Training	-	-	-	700	700
5098	Capital Expense				-	-
5289	Membership and Dues	-	-	-	350	350
	<b>TOTAL EXPENSES</b>	-	-	-	96,666	96,666

**CLARENDON COUNTY EXPENDITURE ANALYSIS**  
**FISCAL YEAR 2013/2014**

<b>ACCOUNT 010-005</b>	<b>DESCRIPTION</b>	<b>ACTUAL FY10/11</b>	<b>ACTUAL FY11/12</b>	<b>BUDGET FY12/13</b>	<b>BUDGET FY13/14</b>	<b>OVER UNDER (-)</b>
<b>00437</b>	<b>FINANCE</b>					
5001	Salaries	153,550	155,947	161,361	161,361	-
5003	Regular Retirement Expense	14,418	14,869	17,106	17,106	-
5004	FICA Expense	11,225	11,334	12,344	12,344	-
5008	Health Insurance	25,195	25,554	27,250	28,889	1,639
5010	Office Supplies	2,386	2,259	2,200	2,200	-
5017	Fuel, Gas & Oil	86	87	150	75	(75)
5025	Maintenance Contracts	4,625	1,807	2,500	4,200	1,700
5027	Equipment & Repairs	8	-	400	200	(200)
5064	Travel & Training	844	370	1,200	900	(300)
5289	Membership and Dues	75	433	400	400	-
<b>TOTAL EXPENSES</b>		212,412	212,660	224,911	227,675	2,764

**CLARENDON COUNTY EXPENDITURE ANALYSIS  
FISCAL YEAR 2013/2014**

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY10/11	ACTUAL FY11/12	BUDGET FY12/13	BUDGET FY13/14	OVER UNDER (-)
<b>00438</b>	<b>HUMAN RESOURCES</b>					
5001	Salaries	106,373	108,858	110,875	113,330	2,455
5003	Regular Retirement Expense	9,988	10,380	11,726	12,013	287
5004	FICA Expense	7,766	7,880	8,455	8,670	215
5008	Health Insurance	13,047	14,582	17,044	20,037	2,993
5010	Office Supplies	3,987	2,081	2,500	2,500	-
5014	Contractual Services	2,228	2,371	3,000	2,500	(500)
5017	Fuel, Gas & Oil	34	28	150	150	-
5027	Equipment & Repairs	-	184	500	-	(500)
5064	Travel & Training	7,785	7,920	10,555	12,555	2,000
5289	Membership and Dues	5,119	2,997	5,625	4,625	(1,000)
	<b>TOTAL EXPENSES</b>	156,327	157,280	170,430	176,380	5,950



**CLARENDON COUNTY EXPENDITURE ANALYSIS  
FISCAL YEAR 2013/2014**

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY10/11	ACTUAL FY11/12	BUDGET FY12/13	BUDGET FY13/14	OVER UNDER (-)
<b>440</b>	<b>PROCUREMENT</b>					
5001	Salaries	74,900	75,621	77,059	75,362	(1,697)
5003	Regular Retirement Expense	7,033	7,210	8,168	7,988	(180)
5004	FICA Expense	5,022	5,043	5,895	5,765	(130)
5005	Part-Time Employment	20,667	25,801	-	-	-
5008	Health Insurance	15,349	15,227	15,319	15,778	459
5010	Office Supplies	856	906	400	600	200
5017	Fuel, Gas & Oil	86	107	300	500	200
5027	Equipment & Repairs	2,125	1,215	1,750	1,380	(370)
5064	Travel & Training	987	3,163	4,667	3,167	(1,500)
5289	Membership and Dues	530	970	400	400	-
						-
	<b>TOTAL EXPENSES</b>	127,555	135,262	113,958	110,940	(3,018)



**CLARENDON COUNTY EXPENDITURE ANALYSIS  
FISCAL YEAR 2013/2014**

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY10/11	ACTUAL FY11/12	BUDGET FY12/13	BUDGET FY13/14	OVER UNDER (-)
<b>00453</b>	<b>TAX COLLECTOR</b>					
5001	Salaries	65,001	65,658	70,912	70,133	(779)
5003	Regular Retirement Expense	6,104	6,260	6,818	7,434	616
5004	FICA Expense	4,850	4,883	5,427	5,365	(62)
5008	Health Insurance	11,181	11,509	11,931	12,626	695
5010	Office Supplies	1,119	1,062	1,300	1,300	-
5014	Contractual Services	33,540	32,220	40,000	59,820	19,820
5017	Fuel, Gas, & Oil	32	-	-	-	-
5027	Equipment & Repairs	452	355	780	1,161	381
5064	Travel & Training	2,996	2,245	3,000	3,000	-
5175	Legal Assistance	7,688	140	11,700	11,073	(627)
5289	Membership and Dues	260	370	410	410	-
	<b>TOTAL EXPENSES</b>	133,222	124,702	152,278	172,322	20,044

**CLARENDON COUNTY EXPENDITURE ANALYSIS  
FISCAL YEAR 2013/2014**

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY10/11	ACTUAL FY11/12	BUDGET FY12/13	BUDGET FY13/14	OVER UNDER (-)
<b>00454</b>	<b>BOARD OF ELECTIONS AND VOTER REGISTRATION</b>					
	Appropriation	116,229	102,146	120,183	145,000	24,817
	<b>TOTAL EXPENSES</b>	116,229	102,146	120,183	145,000	24,817

\*For purpose of FY14 Budget prior years Election Commission reflected here.





FROM	Dept	Account	Description	Amount
			<b>010.005.00466</b>	<b>FY13/14</b>
	<b>Contractual Services</b>	<b>05014</b>		
421	Corrections		Motorola LiveScan	3,989
	Sheriff		AFIS Latent	9,506
415	Assessor		Patriot Cama System Annual Support	12,730
416	Auditor		Sturgis	2,400
418	Treasurer		Sturgis	6,600
			Data Circuits (AFIS/ LiveScan Lines) Annual)	6,188
	Probate		ICON (Annual)	2,400
	Assessor		Qpublic (Annual)	8,000
	IT		Webroot Antivirus (Annual)	5,870
	IT		Network Equipment Maintenance (Annual Farmers)	8,000
	IT		Email Archiving (Annual)	4,211
	IT		SonicWall (Courthouse)	1,465
	IT		Backup Storage Device	1,459
	IT		Pictometry (GIS)	1,500
	Procurement		Website Design	1,200
				<u>75,518.00</u>
	<b>Software Maintenance</b>	<b>05092</b>		
			CMS	40,000
			Smith Data	75,000
			<b>Total</b>	<b>115,000</b>
	<b>Capital/Hardware</b>	<b>05098</b>		
410	Admin		Computer Upgrades	9,500
466	IT		Secure Data Backup	5,000
	ROD		ROD Server Replacement	7,000
	Assessor		For Assessor front lobby	1,000
			<b>Total</b>	<b>22,500</b>
	<b>RENTS AND LEASES</b>	<b>05122</b>		
			PITNEY BOWES GLOBAL FINANCIAL (Postage machine rental	5,100
			<b>Total</b>	<b>5,100</b>
	<b>Software Purchases</b>	<b>05172</b>		
	Communications		NCIS Licenses	1,481
			<b>Total</b>	<b>1,481</b>
			<b>Grand Total</b>	<b>219,599</b>











**CLARENDON COUNTY EXPENDITURE ANALYSIS  
FISCAL YEAR 2013/2014**

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY10/11	ACTUAL FY11/12	BUDGET FY12/13	BUDGET FY13/14	OVER UNDER (-)
<b>00495</b>	<b>NON-DEPARTMENTAL</b>					
5003	Regular Retirement Expense	1,161	1,197	1,200	1,350	150
5004	FICA Expense (includes Christmas)	8,118	7,772	8,400	8,500	100
5009	Police Retirement	5,857	5,761	5,700	6,000	300
5019	Special Projects	147,910	311,979	110,000	75,000	(35,000)
5022	Water	24,031	26,392	26,000	35,000	9,000
5048	Workmans Compensation	217,179	272,223	185,000	253,625	68,625
5050	Drug Screening	4,079	4,497	4,000	5,000	1,000
5077	Grant Matches	3,061	-	75,000	50,000	(25,000)
5096	Electricity	291,917	297,644	300,000	360,000	60,000
5106	Telephone	167,577	143,045	156,000	140,000	(16,000)
5113	Retirees Insurance	239,006	236,200	250,000	255,000	5,000
5149	Audit Fee	31,180	32,665	32,000	37,000	5,000
5150	Unemployment	28,277	16,699	30,000	15,000	(15,000)
5175	Legal Assistance	160,352	65,480	50,000	40,000	(10,000)
5200	Printing and Postage	114,588	116,061	120,000	120,000	-
5235	Christmas Gifts	38,163	39,029	39,300	54,500	15,200
5302	Property & Liability Ins	199,584	223,783	230,000	258,245	28,245
5322	Rent-New Judicial Annex	104,223	104,976	106,500	106,500	-
5334	Personnel	-	42	5,000	21,356	16,356
5401	Holiday Compensation	63,280	61,525	57,500	61,500	4,000
52400	Bank Fees and Charges	37,713	16,767	20,000	10,000	(10,000)
	<b>TOTAL EXPENSES</b>	1,887,257	1,983,737	1,811,600	1,913,576	101,976

5334 FY12/13 Original amount 169,243 Money has been moved to Departmental levels as changes have been implemented



**CLARENDON COUNTY EXPENDITURE ANALYSIS  
FISCAL YEAR 2013/2014**

<b>ACCOUNT 010-005</b>	<b>DESCRIPTION</b>	<b>ACTUAL FY10/11</b>	<b>ACTUAL FY11/12</b>	<b>BUDGET FY12/13</b>	<b>BUDGET FY13/14</b>	<b>OVER UNDER (-)</b>
<b>00498</b>	<b>AIRPORT COMMISSION</b>					
5014	Contractual Services	505	1,183	1,400	3,300	1,900
5017	Fuel, Gas & Oil	-	-	2,000	2,000	-
5025	Maintenance Contracts	1,895	2,559	6,700	7,300	600
5027	Equipment & Repairs	28,000	8,833	11,600	13,500	1,900
5032	Supplies	-	-	400	400	-
5064	Travel & Training	796	543	2,100	2,700	600
5098	Capital Expense	-	-	195,000	7,700	(187,300)
5289	Membership & Dues	245	245	250	250	-
	<b>TOTAL EXPENSES</b>	<b>31,441</b>	<b>13,363</b>	<b>219,450</b>	<b>37,150</b>	<b>(182,300)</b>

**CLARENDON COUNTY EXPENDITURE ANALYSIS  
FISCAL YEAR 2013/2014**

<b>ACCOUNT 062-005</b>	<b>DESCRIPTION</b>	<b>ACTUAL FY10/11</b>	<b>ACTUAL FY11/12</b>	<b>BUDGET FY12/13</b>	<b>BUDGET FY13/14</b>	<b>OVER UNDER (-)</b>
<b>00620</b>	<b>OPERATING EXPENSES - FIRE</b>					
5001	Salaries	768,000	816,164	911,489	973,027	61,538
5003	Regular Retirement Expense	2,021	2,111	2,397	2,395	(2)
5004	FICA Expense	56,353	60,301	69,733	74,437	4,704
5008	Health Insurance	162,972	161,438	183,935	214,710	30,775
5009	Police Retirement	86,068	93,402	109,353	122,038	12,685
5010	Office Supplies	3,343	4,703	5,000	4,800	(200)
5011	Physicals	25,220	25,993	31,000	30,000	(1,000)
5012	Volunteer Firefighter Incentive	18,480	15,200	23,000	20,000	(3,000)
5017	Fuel, Gas & Oil	57,965	64,538	90,797	70,000	(20,797)
5022	Water	2,201	1,973	3,000	3,000	-
5027	Equipment & Repairs	62,888	38,665	70,200	70,200	-
5041	Uniforms/Clothing Allowance	9,167	9,171	18,000	18,000	-
5044	Cleaning Supplies	6,153	7,410	8,000	8,000	-
5048	Workers Compensation	56,150	60,059	64,621	65,053	432
5064	Travel & Training	17,427	31,302	30,835	32,340	1,505
5077	Grant Match	-	14,389	50,000	25,000	(25,000)
5096	Electricity	16,146	16,491	16,500	16,500	-
5098	Capital Expense	153,675	814,871	227,315	196,500	(30,815)
5106	Telephone	9,037	9,392	11,000	11,000	-
5122	Rent & Leases	5,654	5,175	5,500	5,500	-
5184	Chemicals	119	1,042	1,000	3,000	2,000
5200	Printing & Postage	1,515	1,371	2,800	1,800	(1,000)
5217	Building & Grounds Maintenance	29,703	18,639	20,000	30,000	10,000
5286	Professional Services	8,781	4,922	21,000	12,000	(9,000)
5289	Membership & Dues	355	300	400	400	-
5290	Fleet Maintenance & Repair	95,370	51,211	80,000	87,000	7,000
5291	Furniture	1,566	2,328	5,100	5,100	-
5292	Office Equipment	2,947	87	2,200	2,200	-
5293	LP Gas	13,541	6,902	16,000	12,000	(4,000)
5294	Communications	32,596	15,621	49,000	32,000	(17,000)
5295	Medical Supplies	2,639	3,043	4,000	3,500	(500)
5296	Special Supplies	1,305	381	1,500	1,500	-
5297	Fire Prevention/Investigations	2,252	5,405	4,000	4,000	-
5302	Property & Liability Insurance	51,464	55,870	54,325	62,000	7,675
5611	Publications	1,967	271	2,000	1,000	(1,000)
	<b>TOTAL EXPENSES</b>	<b>1,765,040</b>	<b>2,420,141</b>	<b>2,195,000</b>	<b>2,220,000</b>	<b>25,000</b>

**CLARENDON COUNTY EXPENDITURE ANALYSIS  
FISCAL YEAR 2013/2014**

DESCRIPTION	ACTUAL FY10/11	ACTUAL FY11/12	BUDGET FY12/13	BUDGET FY13/14	OVER UNDER (-)
<b>HARVIN CLARENDON COUNTY LIBRARY</b>					
<b>OPERATING EXPENSE</b>					
Salaries	247,317	261,285	266,654	284,283	17,629
FICA Expenses	20,000	20,000	17,000	17,096	96
Retirement	19,000	20,000	28,265	21,653	(6,612)
Health Insurance	55,000	55,000	58,013	47,000	(11,013)
Workmans Compensation	2,000	2,000	1,600	1,600	-
Unemploy. Compensation	1,000	1,500	1,500	1,500	-
Materials	61,133	38,515	40,700	35,000	(5,700)
Building Maintenance:	38,700	31,700	33,700	33,700	-
Other Expenses:	95,850	110,000	92,568	98,168	5,600
<b>Total Expenses</b>	<b>540,000</b>	<b>540,000</b>	<b>540,000</b>	<b>540,000</b>	<b>-</b>

**CLARENDON COUNTY REVENUE & EXPENDITURE ANALYSIS  
FISCAL YEAR 2013/2014**

ACCOUNT 090	DESCRIPTION	ACTUAL FY10/11	ACTUAL FY11/12	BUDGET FY12/13	BUDGET FY13/14	OVER UNDER (-)
<b>W&amp;S</b>	<b>REVENUE</b>					
40070	Misc. Revenue	441	1,480	150	150	-
40060	Interest	986	676	850	850	-
6003	Water	197,833	261,481	573,650	563,800	(9,850)
6005	Sewer	146,517	154,420	152,000	154,200	2,200
6007	Sewer Repair Fees	8,065	10,478	5,500	5,000	(500)
	<b>Total Revenue</b>	<b>353,842</b>	<b>428,534</b>	<b>732,150</b>	<b>724,000</b>	<b>(8,150)</b>
<b>W &amp; S</b>	<b>EXPENSE</b>					
5001	Salaries & Related Expenses	119,491	123,636	127,830	122,105	(5,725)
5010	Office Supplies	3,260	2,299	3,500	3,500	-
5017	Fuel, Gas & Oil	866	613	2,000	1,800	(200)
5025	Maintenance Contracts	12,000	1,281	-	-	-
5027	Equipment & Repairs	45,722	44,070	70,000	48,000	(22,000)
5041	Uniforms/Clothing Allowance	-	86	250	250	-
5048	Workers Compensation	-	-	3,000	4,475	1,475
5064	Travel & Training	1,118	142	1,000	1,000	-
5096	Electricity	31,228	34,222	41,000	45,000	4,000
5098	Capital Expense	12,981	-	-	-	-
5106	Telephone	475	250	300	300	-
5122	Rent & Leases	-	-	6,000	6,000	-
5135	Tools	-	-	9,500	7,500	(2,000)
5136	Lab Supplies	62	-	1,000	3,000	2,000
5149	Audit Fee	-	623	-	-	-
5166	License Fees & Permits	8,834	12,330	27,000	30,000	3,000
5172	Software Purchases	-	2,178	5,000	5,000	-
5184	Chemicals	6,222	4,920	9,500	7,000	(2,500)
5200	Printing & Postage	6,157	3,039	9,250	10,000	750
5206	Lab Fees	1,593	2,697	5,500	5,500	-
5235	Christmas Bonus	-	318	300	-	(300)
5289	Membership & Dues	360	355	2,000	-	(2,000)
5302	Property & Liability Insurance	1,230	1,208	2,000	2,000	-
5334	Personnel	-	-	3,385	-	(3,385)
5500	Contractual Services -- Legal	17,844	1,588	14,000	12,000	(2,000)
5501	Contractual Services -- O&M	60,827	69,444	143,080	79,350	(63,730)
5502	Contractual Services -- OTHER	2,147	6,165	8,000	5,000	(3,000)
5504	Water Purchased	-	-	30,000	30,000	-
New	Contractual - Spray Field	12,000	12,000	12,000	12,000	-
52400	Bank Fees and Charges	88	634	200	2,000	1,800
	<b>Total Operating Expenses</b>	<b>344,505</b>	<b>324,098</b>	<b>536,595</b>	<b>442,780</b>	<b>(93,815)</b>
	<b>Operating Revenue /(Loss)</b>	<b>9,337</b>	<b>104,436</b>	<b>195,555</b>	<b>281,220</b>	<b>85,665</b>
	<b>Debt Services/Reserve Requirements</b>					
	Interest Expense		-	(97,372)	(97,393)	(21)
	<b>Total Debt Service/Reserve Requirements</b>		-	<b>(97,372)</b>	<b>(97,393)</b>	<b>(21)</b>
	<b>Operating Revenue After Debt/Reserves</b>	<b>9,337</b>	<b>104,436</b>	<b>98,183</b>	<b>183,827</b>	<b>85,644</b>
	<b>Non-Operating Revenue/(Expenses)</b>					
5218	Depreciation Expense	(38,153)	(40,460)	(60,000)	(230,540)	(170,540)
	<b>Total Net Utility Income/(Loss)</b>	<b>(28,816)</b>	<b>63,976</b>	<b>38,183</b>	<b>(46,713)</b>	<b>(84,896)</b>

**CLARENDON COUNTY REVENUE & EXPENDITURE ANALYSIS  
FISCAL YEAR 2013/2014**

ACCOUNT	DESCRIPTION	ACTUAL FY10/11	ACTUAL FY11/12	BUDGET FY12/13	BUDGET FY13/14	OVER UNDER (-)
<b>WELDON</b>	<b>REVENUE</b>					
30010	Ticket Sales	80,991	72,307	87,550	80,065	(7,485)
30020	Facility Lease / Rental	13,130	7,204	11,700	13,700	2,000
30030	Sponsorship	12,695	12,040	36,250	20,000	(16,250)
30040	Contributions/Other	150,421	17,896	700	2,250	1,550
	<b>TOTAL REVENUE</b>	<b>257,237</b>	<b>109,447</b>	<b>136,200</b>	<b>116,015</b>	<b>(20,185)</b>
	<b>Operating Expenses</b>					
5001	Salaries & Related	99,599	109,368	57,039	89,401	32,362
5010	Office Supplies	3,856	2,543	1,845	2,496	651
5014	Contractual Services	-	4,096	700	350	(350)
5022	Water	1,177	808	1,300	1,992	692
5024	Service Contracts	719	2,119	4,500	1,020	(3,480)
5025	Maintenance Contracts	8,865	1,934	5,150	4,248	(902)
5027	Equipment & Repairs	14,791	9,501	5,550	4,020	(1,530)
5044	Cleaning Supplies	1,042	8,887	800	300	(500)
5048	Workmans Compensation	-	-	-	1,815	1,815
5064	Travel & Training	202	355	600	300	(300)
5096	Electricity	29,228	22,957	22,100	23,196	1,096
5098	Capital Expense	1,596	-	2,750	-	(2,750)
5185	Marketing & Promotion	6,145	19,815	9,100	10,035	935
5200	Printing and Postage	4,129	9,266	3,650	960	(2,690)
5226	Facilities Repairs	1,733	7,971	4,750	6,000	1,250
5289	Membership and Dues	145	95	1,000	500	(500)
5294	Communications	318	1,032	600	3,696	3,096
5302	Property & Liability Ins	5,190	3,178	3,200	4,000	800
5611	Publications	-	-	300	-	(300)
52400	Bank Fees and Charges	90,849	2,730	600	3,744	3,144
	<b>Production Expenses</b>					
5005	Part-Time Employment	2,472	1,817	1,080	2,675	1,595
5024	Service Contracts	-	-	6,750	992	(5,758)
5440	Production Supplies	5,803	10,096	8,750	2,000	(6,750)
5441	Licensing Fee	2,499	1,919	300	600	300
5442	Touring Group Fee	80,894	151,370	72,750	62,400	(10,350)
5443	Consumables / Misc.	3,716	11,589	16,025	4,275	(11,750)
	<b>Total Operating Expenses</b>	<b>364,967</b>	<b>383,449</b>	<b>231,189</b>	<b>231,015</b>	<b>(174)</b>
	<b>Operating Revenue /(Loss)</b>	<b>(107,730)</b>	<b>(233,919)</b>	<b>(94,989)</b>	<b>(115,000)</b>	<b>(20,011)</b>
	<b>Non-Operating Revenue / Expense</b>					
	<b>Transfer from General Fund</b>	<b>155,000</b>	<b>110,000</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>
	<b>Transfer from Tax Accommodations</b>	<b>8,500</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
	<b>Transfer from Hospitality Tax Fund</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>70,000</b>	<b>20,000</b>
	<b>Sub Total Income/(Loss)</b>	<b>105,770</b>	<b>(68,919)</b>	<b>11</b>	<b>-</b>	
	<b>Depreciation Expense</b>	<b>(42,977)</b>	<b>(85,954)</b>	<b>(85,954)</b>	<b>(85,954)</b>	
	<b>Transfer for Debt Service</b>	<b>146,180</b>	<b>214,543</b>	<b>201,159</b>	<b>199,859</b>	
	<b>Debt Services Expense</b>	<b>(146,180)</b>	<b>(138,884)</b>	<b>(136,159)</b>	<b>(134,859)</b>	
	<b>Total Net Income/(Loss)</b>	<b>62,793</b>	<b>(79,215)</b>	<b>(20,943)</b>	<b>(20,954)</b>	<b>(11)</b>

**PERSONNEL ANALYSIS  
FISCAL YEAR 2012/2013**

Apr-13

DEPT. #	DEPARTMENT	STATUS	# EMPLOYEES 12/13
410	<b>Administration</b>	Full-Time	3
	Administrator		
	Deputy Administrator		
	Senior Secretary		
411	<b>Clerk of Court</b>	Full-Time	4
	Clerk of Court		
	Deputy Clerk of Court for Common Pleas Court/General Sessions		
	Clerk II		
	Accounting Specialist		
412	<b>Magistrate</b>	Full-Time	8
	Chief Magistrate	Part-Time	8
	Criminal/Civil Court Clerk		
	4 - Clerk II		
	Deputy Summary Court Clerk		
	Office Supervisor (Clerk II)		
	8 - Part-time Magistrates		
413	<b>Probate Judge</b>	Full-Time	2
	Probate Judge		
	Deputy Probate Judge		
414	<b>County Council</b>	Full-Time	6
	Chairman		
	Vice-Chairman		
	3 - Councilpersons		
	Clerk to Council		
415	<b>Assessor</b>	Full-Time	10
	County Assessor		
	Assistant County Assessor		
	GIS Technician		
	Clerk II		
	Transfer Technician		
	3 - Appraiser I		
	1 - Chief Appraiser		
	1 - Appraiser II		
416	<b>Auditor</b>	Full-Time	4
	Auditor		
	Deputy Auditor		
	1 - Auditor Tax Clerk II		
	1- Administrative Assistant		
417	<b>Veteran's Affairs</b>	Full-Time	1
	Director		
418	<b>Treasurer</b>	Full-Time	4
	Treasurer		
	Assistant Treasurer		
	Admin. Assistant		
	Teller		
419	<b>Facilities Management</b>	Full-Time	9
	Facilities Manager		
	0 - Custodian I		
	7 - Custodian II		
	Building Maintenance Worker		

DEPT. #	DEPARTMENT	STATUS	# EMPLOYEES 12/13
420	<b>Sheriff</b>	Full-Time	48
	Sheriff	Part-Time	5
	1 - Chief Deputy		
	1 - Major Patrol		
	2 - Captains		
	5 - Investigators		
	2 - Narcotic Investigators		
	2 - Lieutenants		
	6 - Sergeants		
	6 - Corporal		
	17 - Deputy		
	Records Clerk		
	Investigative Coordinator		
	Administrative Assistant		
	Assistant to Sheriff		
	Codes Enforcement Officer		
	Certified Deputy/Civil Processor - Part-Time		
	4 - Bailiffs Part-Time		
421	<b>Corrections</b>	Full-Time	38
	Director		
	Major Deputy Director		
	1 - Captain		
	4 - Lieutenants		
	4 - Sergeants		
	5- Corporals		
	20 - Correctional Officers		
	2 - Records Clerks		
422	<b>Coroner</b>	Full-Time	1
	Coroner		
423	<b>Communications</b>	Full-Time	15
	Supervisor		
	Assistant Supervisor		
	Senior Dispatcher - 4		
	9 - Dispatchers		
424	<b>Emergency Preparedness</b>	Full-Time	1
	Director		
425	<b>Family Court</b>	Full-Time	1
	Clerk of Court Chief Deputy		
426	<b>Register of Deeds</b>	Full-Time	3
	Register of Deeds		
	0 - Assistant Register of Deeds		
	2 - Records Clerk		
427	<b>Master In Equity</b>	Full-Time	1
	Master In Equity		
428	<b>Animal Control</b>	Full-Time	1
	Animal Control/Codes Enforcer Officer		
430	<b>Landfill</b>	Full-Time	3
	Landfill Supervisor		
	2 - Heavy Equipment Operator		
432	<b>Planning/Public Service</b>	Full-Time	6
	Director		
	Building Codes Officer		
	2 - Building Inspector		
	Planning/Zoning Coordinator		
	Administrative Assistant		

DEPT. #	DEPARTMENT	STATUS	# EMPLOYEES 12/13
434	<b>Fleet Maintenance</b>	Full-Time	3
	Supervisor		
	2 - Mechanic Tech II		
435	<b>Development Board</b>	Full-Time	2
	Director of Economic Development		
	Economic Development Coordinator		
436	<b>Engineer</b>	Full-Time	1
	Engineer		
437	<b>Finance</b>	Full-Time	4
	Controller		
	Budget Analyst		
	Senior A/P Clerk		
	Accounting Clerk/Receptionist		
438	<b>HUMAN RESOURCES</b>	Full-Time	3
	Human Resource Director		
	Benefits/Payroll Coordinator		
	Clerk II		
439	<b>GRANTS</b>	Full-Time	2
	Grants Administrator		
	Assistant Grants Coordinator		
440	<b>PROCUREMENT</b>	Full-Time	3
	Procurement Director		
	Procurement Assistant		
	Clerk II		
451	<b>Recreation</b>	Full-Time	5
	Director	Part-Time	4
	Maintenance Supervisor		
	2 - Maintenance Workers		
	1 - Recreation Center Supervisor		
	3 - Recreation Specialist - P. T.		
	Part Time Clerk II		
453	<b>Tax Collector</b>	Full-Time	3
	Tax Collector		
	Deputy Tax Collector		
	Tax Field Agent		
454	<b>Voter Registration</b>	Full-Time	2
	Director	Part-Time	1
	Clerk II		
	Clerk II - Part-time		
466	<b>Information Technology</b>	Full-Time	1
	Net Work Administrator/GIS Analyst		
467	<b>Public Works</b>	Full-Time	15
	Director		
	Recycling Coor/Admin. Assistant		
	Foreman		
	7 - Heavy Equipment Operators		
	3 - Litter Control Attendants		
	2 - Recycle Operators		
468	<b>Archives</b>	Full-Time	1
	Archivist	Part-Time	2
	Archival Assistant - Part Time		
	Clerk II - Part Time		



DEPT. #	DEPARTMENT	STATUS	# EMPLOYEES 12/13
480	<b>DSS - Clerk of Court</b>	Full-Time	3
	2 - Clerk II	Part-Time	2
	1 - Teller		
	Clerk II - Part time		
	Bailiff - Security Part-Time		
482	<b>School Resources Officers - Sheriff</b>	Full-Time	5
	School Resource Supervisor		
	4 - School Resources Officer		
484	<b>MULTI-JURISDICTIONAL GRANT</b>	Full-Time	2
	Commander Drug Force		
	Drug Dog Handler		
620	<b>Fire Department</b>	Full-Time	31
	Fire Chief		
	2 - Deputy Chief		
	2 -Battalion Chief - Inspector		
	2 - Captains		
	1 - Recruitment & Retention Officer/Assistant Training Officer - LT		
	2 - Lieutenants		
	21 - Firefighters		
	1 - Administrative Assistant		
610	<b>Victim Advocate</b>	Full-Time	2
	Victim Advocate Supervisor		
	Victim Advocate		
4100	<b>E-911</b>	Full-Time	2
	Assistant to Director		
	Addressing Technician		
900	<b>Water &amp; Sewer</b>	Full-Time	2
	Director of Water & Sewer		
	1 - Office Coordinator		
800	<b>Third Circuit Drug Court</b>	Full-Time	3
	Judge		
	Drug Court Coordinator		
	Drug Court Agent		
1100	<b>Weldon</b>	Full-Time	2
	Events Administrator	Part-Time	7
	Events Coordinator		
	3 - Technical Directors - Part-Time		
	4 - Stage Hands - Part Time		
	<b>PERSONNEL (Full-Time)</b>		266
	<b>PERSONNEL (Part-Time)</b>		29
	<b>TOTAL PERSONNEL</b>		295

**NEW EMPLOYEE POSITION REQUEST  
BY DEPARTMENT  
FISCAL YEAR 2013-2014**

Dept.#	Department	Status	Position	Justification for Position	Salary Requested	Retirement
413	Probate	PT	Records Clerk	Assist in scanning records into new system. Assist with phone and greeting	\$12,714	Reg
423	Communications	FT	3 - Dispatchers	49 Percent increase in call volume 2008 vs. 2012. Additional personnel needed to implement Emergency Medical Dispatch		Reg
					Impact to Budget (Salaries)	\$12,714
					FICA 7.65%	\$973
					Regular Retirement 10.6%	\$1,348
					<b>Impact to Non-Departmental Budget</b>	<b><u>\$15,035</u></b>

**CHANGES TO EMPLOYEE POSITION REQUEST  
BY DEPARTMENT  
FISCAL YEAR 2013-2014**

<b>Dept.#</b>	<b>Department</b>	<b>Status</b>	<b>New Position Title</b>	<b>Salary Increase</b>	<b>Retirement</b>
411	Clerk of Court	FT	Deputy Clerk of Court General Sessions	\$2,500	Reg
415	Assessor	FT	Appraiser I to Appraiser II	\$2,151	Reg
421	Corrections	FT	CO II to Lieutenant	\$1,636	Pol
			CO I to Sergeant	\$3,878	Pol
425	Family Ct	FT	Change from DSS IV-D funds to Family Ct		Reg
453	Tax Collector	FT	Field Agent to Administrative Asst. To pursue the task of collections in other areas		Reg
451	Recreation	PT	PT Rec Ctr Attendant to PT Clerk II	\$7,790	Reg
			Impact to Budget (Salaries)	\$17,955	
			FICA 7.65%	\$1,374	
			Regular Retirement 10.6%	\$1,319	
			Police Retirement 12.84%	\$708	
			Workers Comp		
			<b>Impact to Budget</b>	<b>\$21,356</b>	

**NEW EMPLOYEE POSITION REQUEST  
FIRE DEPARTMENT  
FISCAL YEAR 2013-2014**

<b>New Position Title</b>	<b>Status</b>	<b>Justification</b>	<b>Salary Requested</b>	<b>Retirement</b>
2 Fire Fighters	FT	Additional personnel needed to supplement volunteers	\$26,812	Pol
		Impact to Budget (Salaries)	\$53,624	
		FICA 7.65%	\$4,102	
		Police Retirement 12.84%	\$6,886	
		Health Insurance (560/mo.)	\$13,440	
		Worker's Compensation .0586	\$155	
		<b>Impact to Budget</b>	<b><u>\$78,207</u></b>	



**EXPENDITURE ANALYSIS  
CAPITAL OUTLAY BY DEPARTMENT  
FISCAL YEAR 2013/2014**

DEPT. #	DEPARTMENT	CAPITAL PURCHASE	UNIT COST	TOTAL COST
413	Probate	6 High File Unit	1,100	1,100
		Server (Would be needed for both options)	2,500	
		Scanner (Would be needed for both options)	1,000	
419	Facilities	Truck	17,000	17,000
420	Sheriff	2 Chargers for Patrol	24,198	48,396
		Radar Systems	3,285	6,570
		LED Lights		10,080
		Camera Systems	3,100	6,200
		800 MHZ Radios	3,144	6,288
		Additional Costs to Equip Vehicles (lights, sirens)		22,466
421	Corrections	Upgrade/Update Electronic Security		40,000
422	Coroner	Refrigeration and Finishing of Transport Van		17,000
426	ROD	Desktop Scanner		2,828
451	Recreation	Improvements to 4 Baseball Fields at J.C.	5,650	5,650
466	Information Tech.	Computer Upgrades (3 Voters)		9,500
		Secure Data Backup		5,000
		ROD Server Replacement		7,000
		Assessor front lobby		1,000
467	Public Works	Storage Building	10,000	10,000
	Fire	Bunker Gear	1,900	38,000
		3 Laptops	2,100	6,300
		Facility Improvements	150,000	150,000
		2 Mac Mini	1,100	2,200
		<b>TOTAL CAPITAL OUTLAY:</b>		<b>412,578</b>

**CLARENDON COUNTY  
GENERAL LONG TERM DEBT  
COUNTY INDEBTEDNESS  
FISCAL YEAR 2013/2014**

<b>Date Issued</b>	<b>Amount Issued</b>	<b>Balance as of 7/1/13</b>	<b>Payment Date</b>	<b>Interest</b>	<b>Principal</b>
Jun - 2001	4,500,000 *	1,140,000	3/01/2014 9/1/2014	16,074 11,040	357,000
Aug - 2011	156,000	105,000	3/1/2014 9/1/2014	1,307 884	34,000
Feb - 2012	156,000	126,300	3/1/2014 9/1/2014	1,257 954	30,400
Aug - 2012	156,000	156,000	3/1/2014 9/1/2014	1,123 849	33,600
Feb - 2013	113,600	113,600	9/1/2013 3/1/2014 9/1/2014	1,137 1,034 1,034	
Aug - 2013	151,650	151,650	3/1/2014 9/1/2014	1,520 1,520	
Feb - 2014	141,650	141,650	9/1/2014	1,425	
			Payments:	41,158	455,000
General Long Term Balance 6/30/14		1,479,200			
*Bond Refinanced March 2010					

**CLARENDON COUNTY  
GENERAL LONG TERM DEBT  
FIRE INDEBTEDNESS  
FISCAL YEAR 2013/2014**

<b>Date Issued</b>	<b>Amount Issued</b>	<b>Balance as of 7/1/13</b>	<b>Payment Date</b>	<b>Interest</b>	<b>Principal</b>
Aug-09	400,000	126,489	2/21/2014 8/21/2014	1,660 825	42,669 43,505
Aug-13	1,000,000	-	8/15/2013	8,750	72,460
			Payments:	11,235	158,634
<b>General Long Term Balance 6/30/14</b>		<b>967,855</b>			