# Clarendon County
South Carolina

# ANNUAL BUDGET

# FISCAL YEAR
# 2014-2015

## CLARENDON COUNTY BUDGET SUMMARY - GENERAL FUND
## FISCAL YEAR 2014/2015

| DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) | PERCENT |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| AD VALOREM TAXES | 10,522,900 | 10,930,218 | 11,446,500 | 11,857,284 | 410,784 | 3.59% |
| OTHER LOCAL REVENUE | 3,259,247 | 3,334,890 | 3,472,600 | 3,380,050 | (92,550) | -2.67% |
| CHARGES FOR SERVICES | 1,513,670 | 1,502,843 | 1,526,950 | 1,490,050 | (36,900) | -2.42% |
| FRANCHISE FEES | 92,710 | 107,496 | 105,000 | 115,000 | 10,000 | 9.52% |
| FINES & FORFEITURES | 417,834 | 323,066 | 360,000 | 330,000 | (30,000) | -8.33% |
| STATE REVENUES | 1,389,164 | 1,564,500 | 1,610,020 | 1,669,200 | 59,180 | 3.68% |
| FEDERAL REVENUES | 4,337 | 4,467 | 4,500 | 4,500 | - | 0.00% |
| TRANSFERS | 5,000 | 11,000 | 11,000 | 11,000 | - | 0.00% |
| UNRESTRICTED RESERVE FUND | - | - | - | - | - | N/A |
| LOST RESERVE FUND | - | - | 100,000 | 200,000 | 100,000 | 100.00% |
| | | | | | | |
| **TOTAL REVENUES** | **17,204,862** | **17,778,480** | **18,636,570** | **19,057,084** | 420,514 | 2.44% |
| | | | | | - | |
| **EXPENSES** | | | | | | |
| ADMINISTRATION | 278,777 | 225,049 | 236,129 | 246,157 | 10,028 | 4.25% |
| COUNTY COUNCIL | 154,693 | 163,752 | 166,952 | 116,516 | (50,436) | -30.21% |
| ASSESSOR | 476,943 | 464,679 | 493,000 | 466,460 | (26,540) | -5.38% |
| FACILITIES MANAGEMENT | 384,546 | 491,433 | 500,382 | 522,514 | 22,132 | 4.42% |
| CORRECTIONS | 1,873,474 | 1,876,705 | 1,980,699 | 2,015,155 | 34,456 | 1.74% |
| COMMUNICATIONS | 618,322 | 650,708 | 649,511 | 717,634 | 68,123 | 10.49% |
| EMERGENCY PREPAREDNESS | 84,702 | 92,825 | 86,700 | 86,206 | (494) | -0.57% |
| ROD | 145,860 | 159,521 | 163,570 | 129,004 | (34,566) | -21.13% |
| ANIMAL CONTROL | 150,534 | 160,566 | 211,655 | 217,524 | 5,869 | 2.77% |
| LANDFILL | 1,650,790 | 1,674,321 | 1,697,963 | 1,649,493 | (48,470) | -2.85% |
| PLANNING/PUBLIC SERVICE | 381,010 | 400,272 | 314,229 | 316,642 | 2,413 | 0.77% |
| FLEET MAINTENANCE | 175,971 | 180,757 | 183,209 | 182,954 | (255) | -0.14% |
| DEVELOPMENT BOARD | 327,791 | 329,130 | 321,934 | 338,121 | 16,187 | 5.03% |
| ENGINEER | - | - | 96,666 | 98,052 | 1,386 | 1.43% |
| FINANCE | 212,660 | 224,521 | 227,675 | 294,563 | 66,888 | 29.38% |
| HUMAN RESOURCES | 157,280 | 171,743 | 176,380 | 171,552 | (4,828) | -2.74% |
| GRANTS | 109,465 | 110,283 | 113,441 | 111,164 | (2,277) | -2.01% |
| PROCUREMENT | 135,262 | 105,056 | 110,940 | 115,713 | 4,773 | 4.30% |
| RECREATION | 403,010 | 433,291 | 442,422 | 432,826 | (9,596) | -2.17% |
| TAX COLLECTOR | 124,702 | 169,551 | 172,322 | 164,744 | (7,578) | -4.40% |
| INFORMATION TECHNOLOGIES | 334,663 | 346,997 | 364,528 | 373,362 | 8,834 | 2.42% |
| PUBLIC WORKS | 911,244 | 915,977 | 913,978 | 918,753 | 4,775 | 0.52% |
| ARCHIVES | 50,105 | 54,711 | 57,094 | 56,904 | (190) | -0.33% |
| AGENCIES | 2,125,804 | 2,181,138 | 2,052,153 | 1,938,765 | (113,388) | -5.53% |
| NON-DEPARTMENTAL | 1,983,737 | 1,754,909 | 1,892,220 | 2,187,000 | 294,780 | 15.58% |
| AIRPORT COMMISSION | 13,363 | 38,022 | 37,150 | 29,750 | (7,400) | -19.92% |
| TRANSFERS | 110,000 | 40,000 | 40,000 | 59,000 | 19,000 | 47.50% |
| | **13,374,709** | **13,415,917** | **13,702,902** | **13,956,528** | **253,626** | 1.85% |
| | | | | | | |
| CLERK OF COURT | 192,109 | 235,003 | 249,908 | 252,866 | 2,958 | 1.18% |
| FAMILY COURT | 89,450 | 90,966 | 132,597 | 134,971 | 2,374 | 1.79% |
| DSS FUNDS - CLERK OF COURT | 150,236 | 150,023 | 112,131 | 117,144 | 5,013 | 4.47% |
| MAGISTRATE | 433,694 | 471,638 | 500,990 | 512,159 | 11,169 | 2.23% |
| PROBATE JUDGE | 124,715 | 126,558 | 147,574 | 148,093 | 519 | 0.35% |
| AUDITOR | 174,711 | 180,433 | 185,663 | 195,508 | 9,845 | 5.30% |
| VETERAN'S AFFAIRS | 53,582 | 66,786 | 61,796 | 63,074 | 1,278 | 2.07% |
| TREASURER | 172,201 | 172,054 | 177,051 | 188,099 | 11,048 | 6.24% |
| SHERIFF | 2,946,785 | 2,942,394 | 3,035,313 | 3,131,919 | 96,606 | 3.18% |
| DSS FUNDS - SHERIFF | 10,311 | 10,108 | 12,000 | 12,000 | - | 0.00% |
| CORONER | 109,621 | 142,442 | 138,849 | 127,076 | (11,773) | -8.48% |
| MASTER IN EQUITY | 31,256 | 32,517 | 34,796 | 35,997 | 1,201 | 3.45% |
| BD. of ELECTIONS & VOTER REG. | 102,146 | 144,826 | 145,000 | 181,650 | 36,650 | 25.28% |
| | **4,590,817** | **4,765,748** | **4,933,668** | **5,100,556** | **166,888** | 3.38% |
| | | | | | | |
| **TOTAL EXPENDITURES:** | **17,965,526** | **18,181,665** | **18,636,570** | **19,057,084** | **420,514** | 2.31% |
| | | | | | | |
| **Excess/(Deficit)** | **-** | **-** | **-** | **-** | | |



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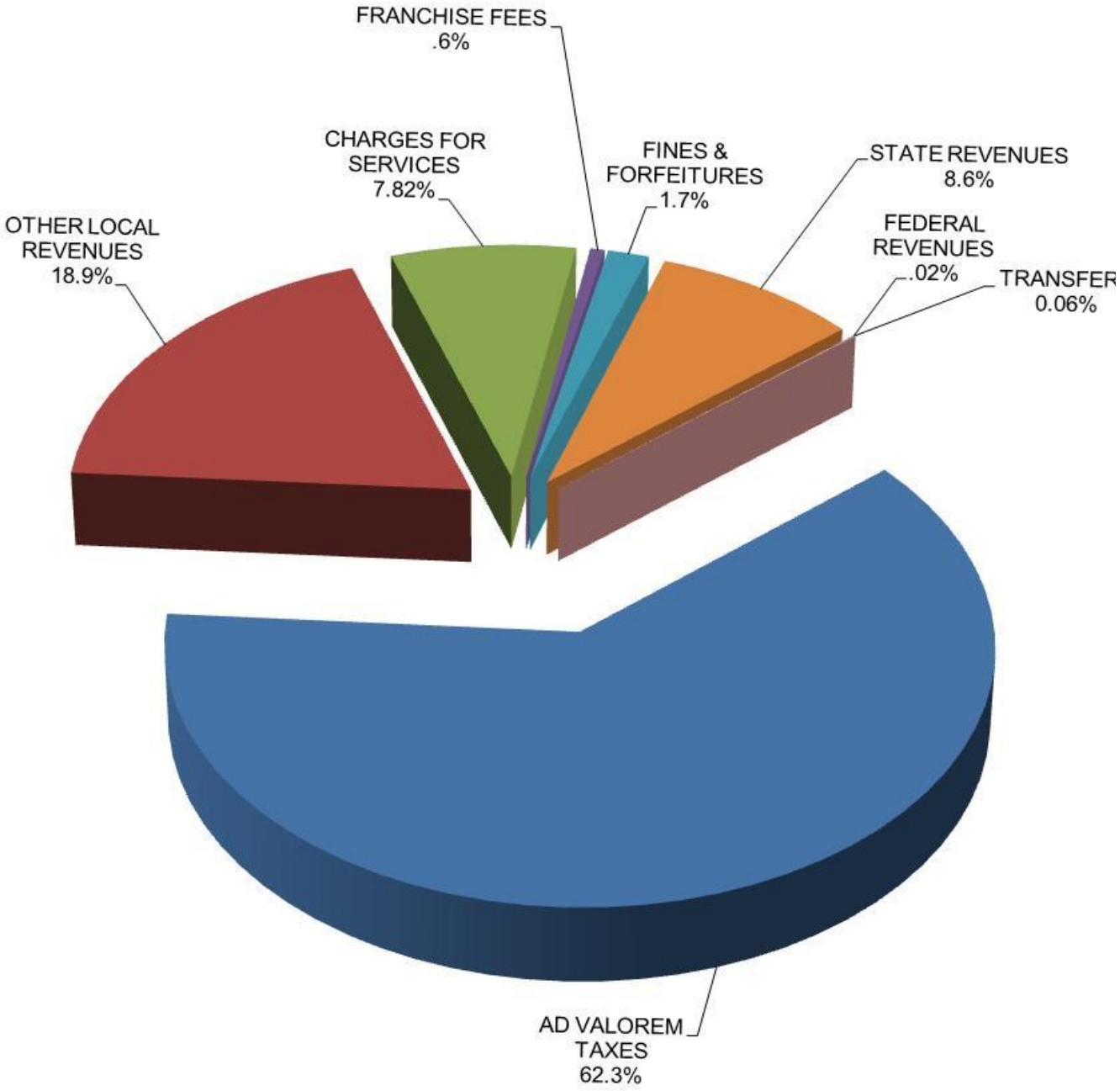
## CLARENDON COUNTY TOTAL APPROPRIATION NEEDS
## FISCAL YEAR 2014/2015

| DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 |
|---|---|---|---|---|
| ADMINISTRATION | 278,777 | 225,049 | 236,129 | 246,157 |
| CLERK OF COURT | 192,109 | 235,003 | 246,952 | 252,866 |
| MAGISTRATE | 433,694 | 471,638 | 500,990 | 512,159 |
| PROBATE JUDGE | 124,715 | 126,558 | 147,574 | 148,093 |
| COUNTY COUNCIL | 154,693 | 163,752 | 166,952 | 116,516 |
| ASSESSOR | 476,943 | 464,679 | 490,456 | 466,460 |
| AUDITOR | 174,711 | 180,433 | 185,663 | 195,508 |
| VETERAN'S AFFAIRS | 53,582 | 66,786 | 61,796 | 63,074 |
| TREASURER | 172,201 | 172,054 | 177,051 | 188,099 |
| FACILITIES MANAGEMENT | 384,546 | 491,433 | 500,382 | 522,514 |
| SHERIFF | 2,946,785 | 2,942,394 | 3,035,313 | 3,131,919 |
| CORRECTIONS | 1,873,474 | 1,876,705 | 1,974,055 | 2,015,155 |
| CORONER | 109,621 | 142,442 | 138,849 | 127,076 |
| COMMUNICATIONS | 618,322 | 650,708 | 649,511 | 717,634 |
| EMERGENCY PREPAREDNESS | 84,702 | 92,825 | 86,700 | 86,206 |
| FAMILY COURT | 89,450 | 90,966 | 132,597 | 134,971 |
| ROD | 145,860 | 159,521 | 163,570 | 129,004 |
| MASTER IN EQUITY | 31,256 | 32,517 | 34,796 | 35,997 |
| ANIMAL CONTROL | 150,534 | 160,566 | 211,655 | 217,524 |
| LANDFILL | 1,650,790 | 1,674,321 | 1,697,963 | 1,649,493 |
| PLANNING/PUBLIC SERVICE | 381,010 | 400,272 | 314,229 | 316,642 |
| FLEET MAINTENANCE | 175,971 | 180,757 | 183,209 | 182,954 |
| DEVELOPMENT BOARD | 327,791 | 329,130 | 321,934 | 338,121 |
| ENGINEER | - | - | 96,666 | 98,052 |
| FINANCE | 212,660 | 224,521 | 227,675 | 294,563 |
| HUMAN RESOURCES | 157,280 | 171,743 | 176,380 | 171,552 |
| GRANTS | 109,465 | 110,283 | 113,441 | 111,164 |
| PROCUREMENT | 135,262 | 105,056 | 110,940 | 115,713 |
| RECREATION | 403,010 | 433,291 | 433,210 | 432,826 |
| TAX COLLECTOR | 124,702 | 169,551 | 172,322 | 164,744 |
| VOTER REGISTRATION | 102,146 | 144,826 | 145,000 | 181,650 |
| INFORMATION TECHNOLOGIES | 334,663 | 346,997 | 364,528 | 373,362 |
| PUBLIC WORKS | 911,244 | 915,977 | 913,978 | 918,753 |
| ARCHIVES | 50,105 | 54,711 | 57,094 | 56,904 |
| DSS FUNDS - CLERK OF COURT | 150,236 | 150,023 | 112,131 | 117,144 |
| DSS FUNDS - SHERIFF | 10,311 | 10,108 | 12,000 | 12,000 |
| AGENCIES | 2,125,804 | 2,181,138 | 2,052,153 | 1,938,765 |
| NON-DEPARTMENTAL | 1,983,737 | 1,754,909 | 1,913,576 | 2,187,000 |
| AIRPORT COMMISSION | 13,363 | 38,022 | 37,150 | 29,750 |
| TRANSFER | 110,000 | 40,000 | 40,000 | 59,000 |
| **TOTAL COUNTY GENERAL OPERATIONAL BUDGET:** | **17,965,526** | **18,181,665** | **18,636,570** | **19,057,084** |
| **GENERAL COUNTY OBLIGATION DEBT:** | **390,162** | **446,134** | **496,158** | **746,283** |
| Administration Complex Lease / Purchase | **281,852** | **281,852** | **281,852** | **281,853** |
| Courthouse Lease / Purchase | **-** | **-** | **263,050** | **262,925** |
| **SUB-TOTAL:** | **18,637,539** | **18,909,651** | **19,677,630** | **20,348,145** |
| **SPECIAL PURPOSE OPERATING FUNDS:** | | | | |
| F.E. Dubose Vocational School | 259,565 | 205,000 | 205,000 | 205,000 |
| Fire | 2,420,141 | 1,873,571 | 2,220,000 | 3,591,415 |
| **TOTAL SPECIAL PURPOSE DISTRICTS OPERATIONAL BUDGET:** | **2,889,565** | **2,078,571** | **2,425,000** | **3,796,415** |
| **FIRE DISTRICT DEBT OBLIGATIONS:** | | | | |
| Fire Debt: | 88,660 | 88,659 | 169,869 | 112,618 |
| **TOTAL FIRE DISTRICT DEBT OBLIGATIONS:** | **88,660** | **88,659** | **169,869** | **112,618** |
| **SUB-TOTAL SPECIAL PURPOSE OPERATION & DEBT:** | **2,978,225** | **2,167,230** | **2,594,869** | **3,909,033** |
| **TOTAL APPROPRIATIONS FOR EXPENDITURES TO BE MADE BY CLARENDON COUNTY:** | **21,615,764** | **21,076,881** | **22,272,499** | **24,257,178** |
| **ENTERPRISE FUNDS:** | | | | |
| **Clarendon County Water & Sewer (Operating Expenses)** | **324,098** | **461,332** | **442,780** | **486,420** |
| **Weldon Auditorium Complex (Operating Expenses)** | **383,449** | **247,152** | **231,015** | **219,868** |

# Budgeted Revenue Sources



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

| ACCOUNT 010-004- | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **AD VALOREM** | | | | | | |
| 00310-40010 | Real Estate Taxes | 8,080,287 | 8,652,648 | 8,946,000 | 9,278,360 | 332,360 |
| 00310-40015 | Vehicle Taxes | 1,137,577 | 1,160,309 | 1,200,500 | 1,353,924 | 153,424 |
| 00310-40025 | Delinquent Taxes | 1,305,036 | 1,117,261 | 1,300,000 | 1,225,000 | (75,000) |
| 00300-30005 | Unrestricted Reserve Fund | - | - | - | - | - |
| 00300-30021 | LOST Reserve | - | - | 100,000 | 200,000 | 100,000 |
| | | | | | | |
| **OTHER LOCAL REVENUES** | | | | | | |
| 00310-40031 | LOST Revenue | 2,398,494 | 2,257,879 | 2,400,000 | 2,300,000 | (100,000) |
| 00310-40032 | Local Accommodations Tax (3%) | 192,922 | 176,929 | 210,000 | 190,000 | (20,000) |
| 00310-40035 | Payments in Lieu of Taxes | 77,416 | 45,059 | 114,000 | 114,000 | - |
| 00310-40036 | Payments in Lieu - Motor Carriers | 82,545 | 167,182 | 165,000 | 155,000 | (10,000) |
| 00310-40040 | Treasurer's Cost to Cities | 4,338 | 4,255 | 4,350 | 4,250 | (100) |
| 00310-40046 | Delinquent Tax Fees | 194,525 | 235,314 | 200,000 | 210,000 | 10,000 |
| 00310-40056 | Hanger Rent | 38,444 | 36,431 | 40,000 | 40,000 | - |
| 00310-40060 | Investment Income | 4,418 | 1,900 | 2,500 | 1,800 | (700) |
| 00310-40065 | Multi-County Industrial Park | 39,178 | 58,810 | 50,200 | 75,000 | 24,800 |
| 00310-40070 | Miscellaneous Revenue | 125,171 | 158,990 | 111,550 | 170,000 | 58,450 |
| 00310-40075 | Sale of Assets | 101,796 | 192,141 | 175,000 | 100,000 | (75,000) |
| 00310-40095 | Refunds on Contractual Claims | | | | - | - |
| 00310-42400 | Contributions | - | - | - | 20,000 | 20,000 |
| | | | | | | |
| **CHARGES FOR SERVICES** | | | | | | |
| 00315-41000 | Assessors Fees | 3,239 | 4,614 | 3,000 | 5,000 | 2,000 |
| 00315-41001 | Moving Permits | 2,475 | 2,400 | 2,700 | 2,500 | (200) |
| 00315-41005 | Building Permits | 85,791 | 94,076 | 105,000 | 105,000 | - |
| 00315-41010 | Special Referee Fees | 42,707 | 20,448 | 30,000 | 21,000 | (9,000) |
| 00315-41015 | Probate Fees | 81,286 | 81,036 | 80,000 | 85,000 | 5,000 |
| 00315-41020 | Clerk of Court Fees/Fines | 123,408 | 150,366 | 140,000 | 125,000 | (15,000) |
| 00315-41025 | ROD Fees | 124,337 | 129,998 | 125,000 | 125,000 | - |
| 00315-41040 | County Road User Fee | 716,073 | 711,596 | 710,000 | 720,000 | 10,000 |
| 00315-41045 | Temporary Tag Fee | 486 | 780 | 650 | 550 | (100) |
| 00315-41046 | Decal Issuance | 23,492 | 21,865 | 23,000 | 24,000 | 1,000 |
| 00315-41050 | Planning/Public Service Com. | 8,940 | 8,120 | 10,000 | 8,500 | (1,500) |
| 00315-41070 | Sheriff Fees | 2,806 | 2,245 | 3,000 | 2,000 | (1,000) |
| 00315-41071 | House Arrest Fees | 420 | 144 | 1,000 | - | (1,000) |
| 00315-41072 | Municipal Inmate Housing | 29,256 | 28,984 | 26,500 | 32,000 | 5,500 |
| 00315-41073 | Animal Control Fees | 2,075 | 2,055 | 3,500 | 2,000 | (1,500) |
| 00315-41074 | Transfer Station Lease | 62,156 | 20,748 | - | - | - |
| 00315-41075 | Landfill Fees | 139,775 | 153,356 | 160,000 | 145,000 | (15,000) |
| 00315-41076 | Recreation Canteen | 13,152 | 15,083 | 25,000 | 17,500 | (7,500) |
| 00315-41077 | Recreation Registration Fees | 38,546 | 46,379 | 63,000 | 60,000 | (3,000) |
| 00315-41078 | Recreation Sponsorship | 13,250 | 8,550 | 15,600 | 10,000 | (5,600) |
| | | | | | | |
| **FRANCHISE FEES** | | | | | | |
| 00320-42000 | Franchise Fees | 92,710 | 107,496 | 105,000 | 115,000 | 10,000 |
| | | | | | | |
| **FINES & FORFEITURES** | | | | | | |
| 00325-43000 | Magistrate Fines | 417,834 | 323,066 | 360,000 | 330,000 | (30,000) |
| | | | | | | |
| **STATE REVENUES** | | | | | | |
| 00330-40005 | Voter Registration Board | - | - | - | 8,800 | 8,800 |

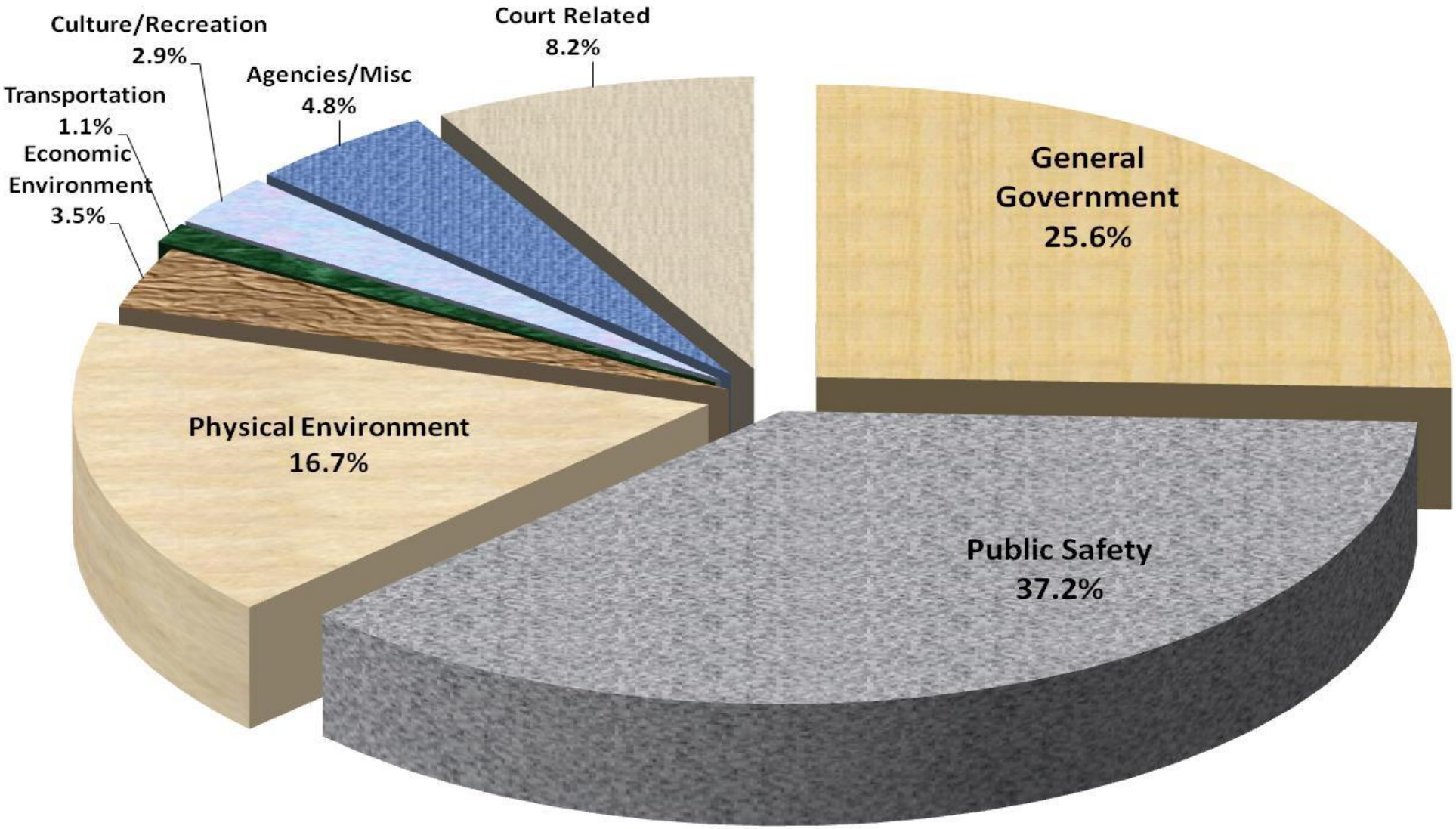
| | | | | | | |
|---|---|---|---|---|---|---|
| 00330-40006 | Voter Registration Office | - | - | - | 50,000 | 50,000 |
| 00330-44000 | Merchants Inventory | 48,909 | 48,909 | 48,220 | 48,900 | 680 |
| 00330-44015 | Clerk/Sheriff/Probate/Coroner | 7,875 | 7,875 | 7,900 | 7,900 | - |
| 00330-44025 | Vital Records Fees | 7,668 | 8,015 | 7,300 | - | (7,300) |
| 00330-44030 | State Aid and Allocations | 1,076,433 | 1,286,432 | 1,288,600 | 1,288,600 | - |
| 00330-44035 | Accommodations Tax (1st 25K + 5%) | 31,048 | 30,984 | 30,000 | 31,000 | 1,000 |
| 00330-44040 | DSS Revenue | 29,435 | 28,716 | 45,000 | 65,000 | 20,000 |
| 00330-44045 | Salary Reimb: Family Court DSS | 162,530 | 141,899 | 160,000 | 145,000 | (15,000) |
| 00330-44050 | Salary Reimb: Civil Process | 11,913 | 3,003 | 9,000 | 12,000 | 3,000 |
| 00330-44055 | Solid Waste Tire Fees | 13,353 | 8,667 | 14,000 | 12,000 | (2,000) |
| | | | | | | |
| **FEDERAL REVENUES** | | | | | | |
| 00335-45000 | Civil Defense | | | | | - |
| 00335-45005 | Veterans Affairs | 4,337 | 4,467 | 4,500 | 4,500 | - |
| 00335-45010 | Election Commission | - | - | | | - |
| | | | | | | |
| **TRANSFERS** | | | | | | |
| 06000-49080 | Drug Court | 5,000 | 5,000 | 5,000 | 5,000 | - |
| 06000-49090 | Water & Sewer | - | 6,000 | 6,000 | 6,000 | - |
| | | | | | | |
| | **TOTAL REVENUES** | **17,204,862** | **17,778,480** | **18,636,570** | **19,057,084** | **420,514** |

**CLARENDON COUNTY GENERAL REVENUE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 062-004- | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00620** | **OPERATING REVENUES - FIRE** | | | | | |
| | | | | | | |
| **AD VALOREM** | | | | | | |
| 00359-40010 | Real Estate Taxes | 1,703,529 | 1,761,004 | 1,785,700 | 1,826,955 | 41,255 |
| 00359-40015 | Vehicle Taxes | 232,062 | 248,875 | 250,000 | 291,180 | 41,180 |
| 00359-40025 | Delinquent Taxes | 179,361 | 186,327 | 185,500 | 205,000 | 19,500 |
| 00359-40027 | Credit Card Fees | (2,327) | (2,611) | (2,500) | (3,070) | (570) |
| 00359-40060 | Investment Income | 1,747 | 1,625 | 1,300 | 1,350 | 50 |
| 00300-30005 | Unrestricted Reserve Fund | - | - | - | 710,000 | 710,000 |
| | | | | | | |
| | **TOTAL REVENUES** | **2,114,372** | **2,195,219** | **2,220,000** | **3,031,415** | **811,415** |

*** See Debt Service page 6.2**

# Expenses By Category



**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00410** | **ADMINISTRATION** | | | | | |
| | | | | | | |
| 5001 | Salaries | 203,054 | 169,556 | 182,030 | 187,692 | 5,662 |
| 5003 | Regular Retirement Expense | 18,268 | 15,805 | 16,047 | 16,852 | 805 |
| 5004 | FICA Expense | 15,403 | 12,718 | 11,583 | 13,030 | 1,447 |
| 5008 | Health Insurance | 12,744 | 9,960 | 10,569 | 11,383 | 814 |
| 5010 | Office Supplies | 2,955 | 2,029 | 1,700 | 2,000 | 300 |
| 5014 | Contractual Services | 2,455 | 2,453 | 2,400 | 2,700 | 300 |
| 5017 | Fuel, Gas & Oil | 4,218 | 3,882 | 4,000 | 4,000 | - |
| 5045 | Office Rent | 12,668 | - | - | - | - |
| 5064 | Travel & Training | 4,545 | 6,056 | 5,300 | 6,000 | 700 |
| 5289 | Membership and Dues | 2,467 | 2,590 | 2,500 | 2,500 | - |
| | **TOTAL EXPENSES** | 278,777 | 225,049 | 236,129 | 246,157 | 10,028 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00411** | **CLERK OF COURT** | | | | | |
| | | | | | | |
| 5001 | Salaries | 104,113 | 107,404 | 111,049 | 111,049 | - |
| 5003 | Regular Retirement Expense | 9,927 | 11,385 | 11,771 | 12,127 | 356 |
| 5004 | FICA Expense | 8,056 | 11,544 | 8,495 | 8,495 | - |
| 5008 | Health Insurance | 25,931 | 25,358 | 26,968 | 26,010 | (958) |
| 5009 | Police Retirement | 694 | 2,951 | - | - | - |
| 5010 | Office Supplies | 4,137 | 5,330 | 6,000 | 6,000 | - |
| 5027 | Equipment & Repairs | 1,961 | 1,283 | 1,500 | 2,000 | 500 |
| 5064 | Travel & Training | 4,187 | 3,136 | 4,000 | 4,000 | - |
| 5071 | Court Refreshments | 3,937 | 3,658 | 5,000 | 4,000 | (1,000) |
| 5074 | Jurors | 23,138 | 14,027 | 25,000 | 23,000 | (2,000) |
| 5087 | Courthouse Security | 5,903 | 48,802 | 50,000 | 56,060 | 6,060 |
| 5289 | Membership and Dues | 125 | 125 | 125 | 125 | - |
| | **TOTAL EXPENSES** | 192,109 | 235,003 | 249,908 | 252,866 | 2,958 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005- | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00412** | **MAGISTRATE** | | | | | |
| | | | | | | |
| 5001 | Salaries | 288,149 | 300,306 | 306,659 | 309,270 | 2,611 |
| 5003 | Regular Retirement Expense | 17,440 | 19,055 | 18,071 | 18,617 | 546 |
| 5004 | FICA Expense | 19,994 | 20,440 | 23,321 | 23,659 | 338 |
| 5008 | Health Insurance | 79,854 | 102,107 | 113,936 | 120,251 | 6,315 |
| 5009 | Police Retirement | 12,380 | 14,826 | 17,253 | 18,612 | 1,359 |
| 5010 | Office Supplies | 5,472 | 4,292 | 8,000 | 8,000 | - |
| 5014 | Contractual Services | 229 | 514 | 800 | 800 | - |
| 5027 | Equipment & Repairs | 2,993 | 2,000 | 1,000 | 1,000 | - |
| 5064 | Travel & Training | 3,600 | 3,872 | 4,500 | 4,500 | - |
| 5068 | Bond | 1,450 | 725 | 1,500 | 1,500 | - |
| 5074 | Jurors | 1,783 | 3,051 | 5,500 | 5,500 | - |
| 5289 | Membership and Dues | 350 | 450 | 450 | 450 | - |
| | **TOTAL EXPENSES** | 433,694 | 471,638 | 500,990 | 512,159 | 11,169 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00413** | **PROBATE JUDGE** | | | | | |
| | | | | | | |
| 5001 | Salaries | 87,533 | 90,792 | 92,175 | 92,175 | - |
| 5003 | Regular Retirement Expense | 2,732 | 3,098 | 4,499 | 4,580 | 81 |
| 5004 | FICA Expense | 6,445 | 6,850 | 7,955 | 8,024 | 69 |
| 5005 | Part-Time Employment | - | - | 13,214 | 12,714 | (500) |
| 5008 | Health Insurance | 11,698 | 9,961 | 10,568 | 11,833 | 1,265 |
| 5009 | Police Retirement | 6,926 | 7,563 | 8,083 | 8,442 | 359 |
| 5010 | Office Supplies | 3,878 | 3,392 | 3,950 | 4,295 | 345 |
| 5014 | Contractual Services | 2,905 | 2,212 | 3,000 | 2,500 | (500) |
| 5027 | Equipment & Repairs | 194 | - | 700 | 700 | - |
| 5064 | Travel & Training | 1,178 | 1,585 | 1,930 | 2,430 | 500 |
| 5098 | Capital Expense | 961 | 755 | 1,100 | - | (1,100) |
| 5289 | Membership and Dues | 265 | 350 | 400 | 400 | - |
| | **TOTAL EXPENSES** | 124,715 | 126,558 | 147,574 | 148,093 | 519 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00414** | **COUNTY COUNCIL** | | | | | |
| | | | | | | |
| 5001 | Salaries | 90,359 | 99,822 | 99,584 | 66,000 | (33,584) |
| 5003 | Regular Retirement Expense | 8,616 | 10,581 | 10,556 | 7,207 | (3,349) |
| 5004 | FICA Expense | 6,511 | 7,107 | 7,618 | 5,049 | (2,569) |
| 5008 | Health Insurance | 29,124 | 33,592 | 35,744 | 27,810 | (7,934) |
| 5010 | Office Supplies | 2,749 | 2,231 | 2,000 | 1,000 | (1,000) |
| 5014 | Contractual Services | 861 | 1,473 | 2,000 | 2,000 | - |
| 5064 | Travel & Training | 5,028 | 6,059 | 5,700 | 3,700 | (2,000) |
| 5070 | Awards and Misc. | 205 | 2,452 | 1,700 | 1,700 | - |
| 5098 | Capital Expense | 955 | - | - | - | - |
| 5186 | Professional Services | 10,260 | 385 | 2,000 | 2,000 | - |
| 5289 | Membership and Dues | 25 | 50 | 50 | 50 | - |
| | **TOTAL EXPENSES** | 154,693 | 163,752 | 166,952 | 116,516 | (50,436) |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00415** | **ASSESSOR** | | | | | |
| | | | | | | |
| 5001 | Salaries | 334,332 | 325,477 | 341,188 | 321,507 | (19,681) |
| 5003 | Regular Retirement Expense | 31,873 | 34,500 | 36,166 | 35,109 | (1,057) |
| 5004 | FICA Expense | 24,369 | 23,908 | 26,102 | 24,595 | (1,507) |
| 5008 | Health Insurance | 62,672 | 51,543 | 57,504 | 58,664 | 1,160 |
| 5010 | Office Supplies | 2,160 | 1,876 | 2,400 | 2,100 | (300) |
| 5014 | Contractual Services | 29 | - | - | - | - |
| 5017 | Fuel, Gas & Oil | 2,139 | 1,868 | 2,600 | 2,600 | - |
| 5025 | Maintenance Contracts | 5,332 | 5,611 | 6,300 | 6,300 | - |
| 5027 | Equipment & Repairs | 835 | 1,484 | 2,100 | 1,400 | (700) |
| 5060 | Mapping & Supplies | 47 | 3,250 | 1,500 | 1,100 | (400) |
| 5061 | GIS Supplies | 185 | - | - | - | - |
| 5063 | GIS Support | 713 | 4,480 | 4,080 | - | (4,080) |
| 5064 | Travel & Training | 4,550 | 8,262 | 6,965 | 8,365 | 1,400 |
| 5166 | License Fees | 1,810 | 350 | 2,590 | 640 | (1,950) |
| 5172 | Software Purchases | 5,042 | 894 | 2,225 | 2,800 | 575 |
| 5289 | Membership and Dues | 855 | 1,176 | 1,280 | 1,280 | - |
| | **TOTAL EXPENSES** | 476,943 | 464,679 | 493,000 | 466,460 | (26,540) |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00416** | **AUDITOR** | | | | | |
| | | | | | | |
| 5001 | Salaries | 115,992 | 120,747 | 120,747 | 120,747 | - |
| 5003 | Regular Retirement Expenses | 11,060 | 12,799 | 12,799 | 13,186 | 387 |
| 5004 | FICA Expense | 8,409 | 8,666 | 9,237 | 9,237 | - |
| 5008 | Health Insurance | 23,108 | 25,692 | 27,378 | 36,798 | 9,420 |
| 5010 | Office Supplies | 6,982 | 4,567 | 5,900 | 6,018 | 118 |
| 5014 | Contractual Services | 1,842 | 2,483 | 2,394 | 2,394 | - |
| 5027 | Equipment & Repairs | 745 | - | 500 | 500 | - |
| 5037 | Computer SW - Boat Valuation | 1,367 | 1,305 | 1,300 | 1,580 | 280 |
| 5064 | Travel & Training | 4,961 | 3,929 | 4,778 | 4,778 | - |
| 5155 | DNR Computer Access | - | - | 360 | - | (360) |
| 5289 | Membership and Dues | 245 | 245 | 270 | 270 | - |
| | **TOTAL EXPENSES** | 174,711 | 180,433 | 185,663 | 195,508 | 9,845 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00417** | **VETERAN'S AFFAIRS** | | | | | |
| | | | | | | |
| 5001 | Salaries | 35,840 | 44,035 | 40,057 | 40,057 | - |
| 5003 | Regular Retirement Expenses | 3,417 | 4,591 | 4,246 | 4,366 | 120 |
| 5004 | FICA Expense | 2,547 | 3,175 | 3,065 | 3,065 | - |
| 5008 | Health Insurance | 8,070 | 9,343 | 9,058 | 10,216 | 1,158 |
| 5010 | Office Supplies | 759 | 2,069 | 500 | 500 | - |
| 5025 | Maintenance Contracts | 450 | 450 | 500 | 500 | - |
| 5027 | Equipment & Repairs | 1,615 | 2,643 | 1,550 | 1,550 | - |
| 5064 | Travel & Training | 827 | 480 | 2,620 | 2,620 | - |
| 5289 | Membership and Dues | 57 | - | 200 | 200 | - |
| | **TOTAL EXPENSES** | 53,582 | 66,786 | 61,796 | 63,074 | 1,278 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00418** | **TREASURER** | | | | | |
| | | | | | | |
| 5001 | Salaries | 113,748 | 119,030 | 120,918 | 125,852 | 4,934 |
| 5003 | Regular Retirement Expense | 9,642 | 11,258 | 11,259 | 11,599 | 340 |
| 5004 | FICA Expense | 8,164 | 8,632 | 9,250 | 9,250 | - |
| 5008 | Health Insurance | 20,507 | 20,253 | 21,547 | 27,237 | 5,690 |
| 5009 | Police Retirement | 1,472 | 1,560 | 1,889 | 1,973 | 84 |
| 5010 | Office Supplies | 7,008 | 2,809 | 3,788 | 3,788 | - |
| 5014 | Contractual Services | 6,010 | 3,182 | 3,600 | 3,600 | - |
| 5027 | Equipment & Repairs | 2,557 | 2,175 | 1,000 | 1,000 | - |
| 5064 | Travel & Training | 3,092 | 3,155 | 3,800 | 3,800 | - |
| | **TOTAL EXPENSES** | 172,201 | 172,054 | 177,051 | 188,099 | 11,048 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00419** | **FACILITIES MANAGEMENT** | | | | | |
| | | | | | | |
| 5001 | Salaries | 180,809 | 209,786 | 229,508 | 234,508 | 5,000 |
| 5003 | Regular Retirement Expense | 17,240 | 22,237 | 24,328 | 25,561 | 1,233 |
| 5004 | FICA Expense | 13,700 | 15,750 | 17,558 | 17,940 | 382 |
| 5008 | Health Insurance | 36,041 | 43,360 | 53,388 | 59,902 | 6,514 |
| 5010 | Office Supplies | 79 | 80 | 500 | 500 | - |
| 5017 | Fuel, Gas, & Oil | 3,859 | 3,892 | 5,000 | 5,000 | - |
| 5018 | Heating Oil | 3,941 | 3,921 | 1,500 | - | (1,500) |
| 5027 | Equipment & Repairs | 1,626 | 1,713 | 2,000 | 2,500 | 500 |
| 5041 | Uniforms/Clothing Allowance | 2,605 | 2,988 | 3,000 | 2,700 | (300) |
| 5044 | Cleaning Supplies | 9,880 | 13,899 | 12,000 | 13,000 | 1,000 |
| 5064 | Travel & Training | 440 | 519 | 1,000 | 1,135 | 135 |
| 5098 | Capital Expense | 4,941 | - | 17,000 | 12,000 | (5,000) |
| 5105 | Custodial | 2,335 | 2,353 | 2,500 | 3,000 | 500 |
| 5216 | DSS Bldg Repairs & Maint. | 38,765 | 34,002 | 31,900 | 41,000 | 9,100 |
| 5219 | Health Department | - | - | - | 23,850 | 23,850 |
| 5226 | Facilities Repairs | 68,175 | 136,804 | 98,900 | 79,618 | (19,282) |
| 5289 | Membership and Dues | 109 | 129 | 300 | 300 | - |
| | **TOTAL EXPENSES** | 384,546 | 491,433 | 500,382 | 522,514 | 22,132 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00420** | **SHERIFF** | | | | | |
| | | | | | | |
| 5001 | Salaries | 1,664,707 | 1,631,574 | 1,633,465 | 1,693,680 | 60,215 |
| 5003 | Regular Retirement Expenses | 7,314 | 9,141 | 9,312 | 5,915 | (3,397) |
| 5004 | FICA Expense | 122,209 | 120,124 | 124,757 | 129,567 | 4,810 |
| 5008 | Health Insurance | 302,663 | 297,976 | 318,340 | 365,524 | 47,184 |
| 5009 | Police Retirement | 185,094 | 189,004 | 198,459 | 218,674 | 20,215 |
| 5010 | Office Supplies | 10,940 | 11,962 | 14,000 | 16,000 | 2,000 |
| 5011 | Physicals | 104 | 261 | 500 | 1,000 | 500 |
| 5014 | Contractual Services | 8,522 | 13,428 | 15,000 | 15,000 | - |
| 5017 | Fuel, Gas, & Oil | 319,288 | 292,048 | 320,000 | 320,000 | - |
| 5024 | Service Contracts | 6,967 | 3,724 | 8,000 | 8,000 | - |
| 5027 | Equipment & Repairs | 87,604 | 86,320 | 109,080 | 110,000 | 920 |
| 5032 | Supplies | 19,848 | 15,378 | 25,000 | 25,000 | - |
| 5041 | Uniforms/Clothing Allowance | 35,097 | 33,446 | 35,000 | 40,000 | 5,000 |
| 5064 | Travel & Training | 12,497 | 8,396 | 27,000 | 22,493 | (4,507) |
| 5067 | Court Expense | 171 | 1,779 | 3,000 | 3,000 | - |
| 5068 | Bond | 200 | - | 400 | 400 | - |
| 5070 | Awards and Misc. | 1,121 | 2,843 | 2,000 | 2,000 | - |
| 5084 | OSHA Safety Supplies | 1,471 | - | 3,500 | 3,500 | - |
| 5088 | Ammunition | 5,824 | 5,084 | 10,000 | 10,000 | - |
| 5098 | Capital Expense | 81,894 | 135,825 | 100,000 | 62,245 | (37,755) |
| 5101 | Purchase of Stolen Property | 703 | 210 | 1,000 | 1,000 | - |
| 5136 | Lab Supplies | 1,011 | 2,898 | 4,500 | 4,500 | - |
| 5143 | Radios and Equipment | 33,906 | 39,839 | 35,000 | 35,000 | - |
| 5154 | SCDJJ Juvenile Housing | 1,750 | 2,975 | 5,000 | 5,000 | - |
| 5164 | Boat Expenses | - | 8,155 | 7,000 | 5,000 | (2,000) |
| 5168 | Extradition Costs | 201 | 3,540 | 1,000 | 1,000 | - |
| 5169 | Vicitims Advocate Services | 19,827 | 17,877 | 20,000 | 20,000 | - |
| 5289 | Membership & Dues | 3,049 | 2,697 | 4,000 | 4,000 | - |
| 5299 | Animal Control Expense | 11,243 | 4,290 | - | - | - |
| 5334 | Personnel | - | - | 0 | 2,421 | 2,421 |
| 43016 | Towing Fee Expense | 1,560 | 1,600 | 1,000 | 2,000 | 1,000 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | **TOTAL EXPENSES** | 2,946,785 | 2,942,394 | 3,035,313 | 3,131,919 | 96,606 |
| | | | | | | |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00421** | **CORRECTIONS** | | | | | |
| | | | | | | |
| 5001 | Salaries | 1,055,063 | 1,049,387 | 1,073,325 | 1,099,010 | 25,685 |
| 5003 | Regular Retirement Expense | 4,637 | 5,258 | 5,258 | 5,417 | 159 |
| 5004 | FICA Expense | 77,365 | 77,072 | 82,110 | 84,074 | 1,964 |
| 5008 | Health Insurance | 224,494 | 207,876 | 217,160 | 246,729 | 29,569 |
| 5009 | Police Retirement | 118,387 | 121,777 | 131,446 | 140,725 | 9,279 |
| 5010 | Office Supplies | 2,240 | 3,151 | 4,000 | 3,500 | (500) |
| 5011 | Physicals | 125 | 105 | 200 | 200 | - |
| 5014 | Contractual Services | 6,062 | 7,050 | 10,000 | 9,600 | (400) |
| 5017 | Fuel, Gas & Oil | 4,672 | 4,707 | 5,000 | 5,000 | - |
| 5027 | Equipment & Repairs | 39,876 | 57,625 | 40,000 | 30,000 | (10,000) |
| 5028 | Building & Grounds Maintenance | 2,922 | 1,898 | 2,500 | 5,000 | 2,500 |
| 5032 | Supplies | 24,412 | 20,984 | 24,000 | 20,000 | (4,000) |
| 5041 | Uniforms | 6,655 | 4,837 | 7,500 | 7,000 | (500) |
| 5042 | Dieting of Prisoners | 123,572 | 124,674 | 130,000 | 143,000 | 13,000 |
| 5049 | Medical Care | 149,876 | 164,674 | 175,000 | 165,000 | (10,000) |
| 5051 | LP Gas | 6,779 | 5,876 | 7,500 | 7,500 | - |
| 5054 | Social Worker | 5,664 | 5,664 | 8,000 | 6,000 | (2,000) |
| 5064 | Travel & Training | 9,698 | 7,705 | 8,000 | 7,500 | (500) |
| 5098 | Capital Expense | - | - | 40,000 | 20,500 | (19,500) |
| 5153 | House Arrest Tracking Sys | 1,705 | 120 | 2,500 | 1,500 | (1,000) |
| 5156 | Security Equipment | 4,831 | 1,731 | 2,000 | 3,000 | 1,000 |
| 5200 | Printing & Postage | 502 | 1,078 | 1,500 | 1,200 | (300) |
| 5202 | Annual Inspections | 3,705 | 3,024 | 3,300 | 3,300 | - |
| 5289 | Membership and Dues | 233 | 432 | 400 | 400 | - |
| | **TOTAL EXPENSES** | 1,873,474 | 1,876,705 | 1,980,699 | 2,015,155 | 34,456 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00422** | **CORONER** | | | | | |
| | | | | | | |
| 5001 | Salaries | 37,175 | 38,795 | 39,703 | 39,703 | - |
| 5004 | FICA Expense | 2,844 | 2,968 | 3,038 | 3,038 | - |
| 5009 | Police Retirement | 4,373 | 4,772 | 5,098 | 5,325 | 227 |
| 5017 | Fuel, Gas & Oil | 1,696 | 1,433 | 3,500 | 3,500 | - |
| 5027 | Equipment & Repairs | 5,338 | 5,455 | 4,500 | 4,500 | - |
| 5046 | Secretarial Services | 8,970 | 16,000 | 16,000 | 16,000 | - |
| 5062 | Expense Reimbursement | 6,500 | 7,200 | 7,200 | 7,200 | - |
| 5064 | Travel & Training | 2,780 | 4,059 | 3,000 | 3,000 | - |
| 5076 | Medical Services | 34,117 | 36,928 | 31,110 | 32,110 | 1,000 |
| 5098 | Capital Expense | - | 18,721 | 17,000 | - | (17,000) |
| 5102 | Deputy Coroner | 3,710 | 4,004 | 6,000 | 10,000 | 4,000 |
| 5106 | Telephone/Communications | 1,918 | 1,907 | 1,500 | 1,500 | - |
| 5289 | Membership and Dues | 200 | 200 | 1,200 | 1,200 | - |
| | **TOTAL EXPENSES** | 109,621 | 142,442 | 138,849 | 127,076 | (11,773) |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00423** | **COMMUNICATIONS** | | | | | |
| | | | | | | |
| 5001 | Salaries | 402,578 | 414,160 | 411,301 | 434,509 | 23,208 |
| 5002 | Overtime | 51,632 | 57,203 | 50,000 | 58,600 | 8,600 |
| 5003 | Regular Retirement Expense | 43,309 | 49,965 | 49,958 | 53,848 | 3,890 |
| 5004 | FICA Expense | 33,596 | 34,723 | 36,055 | 37,723 | 1,668 |
| 5008 | Health Insurance | 83,993 | 90,933 | 97,097 | 128,354 | 31,257 |
| 5010 | Office Supplies | 317 | - | - | | - |
| 5027 | Equipment & Repairs | - | 400 | 3,000 | 1,500 | (1,500) |
| 5041 | Uniforms/Clothing Allowance | 824 | 805 | 2,000 | 3,000 | 1,000 |
| 5064 | Travel & Training | 2,072 | 2,519 | - | - | - |
| 5289 | Membership and Dues | - | - | 100 | 100 | - |
| | **TOTAL EXPENSES** | 618,322 | 650,708 | 649,511 | 717,634 | 68,123 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00424** | **EMERGENCY PREPAREDNESS** | | | | | |
| | | | | | | |
| 5001 | Salaries | 54,749 | 55,642 | 56,047 | 56,047 | - |
| 5003 | Regular Retirement Expense | 5,220 | 5,898 | 5,942 | 6,121 | 179 |
| 5004 | FICA Expense | 4,087 | 4,220 | 4,287 | 4,287 | - |
| 5008 | Health Insurance | 5,614 | 4,980 | 5,284 | 5,916 | 632 |
| 5010 | Office Supplies | 477 | 42 | 500 | 500 | - |
| 5017 | Fuel, Gas & Oil | 2,085 | 1,910 | 2,000 | 2,000 | - |
| 5025 | Maintenance Contracts | 3,007 | 1,877 | 2,000 | 2,000 | - |
| 5027 | Equipment & Repairs | 766 | 2,734 | 1,800 | 1,500 | (300) |
| 5064 | Travel & Training | 918 | 552 | 900 | - | (900) |
| 5082 | Communications Equip Main | 4,849 | 4,648 | 4,500 | 4,600 | 100 |
| 5098 | Capital Expense | - | 8,521 | - | - | - |
| 5213 | Satellite Weather Service | 2,628 | 1,244 | 2,200 | 2,200 | - |
| 5289 | Membership and Dues | 92 | 92 | 240 | 35 | (205) |
| 5611 | Publications | 210 | - | - | - | - |
| 5616 | Emergency Supplies | - | 465 | 1,000 | 1,000 | - |
| | **TOTAL EXPENSES** | 84,702 | 92,825 | 86,700 | 86,206 | (494) |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00425** | **FAMILY COURT** | | | | | |
| | | | | | | |
| 5001 | Salaries | 65,074 | 65,608 | 92,598 | 92,598 | - |
| 5003 | Regular Retirement Expense | 6,205 | 6,954 | 9,815 | 10,112 | 297 |
| 5004 | FICA Expense | 4,659 | 4,699 | 7,084 | 7,084 | - |
| 5008 | Health Insurance | 6,715 | 6,900 | 16,400 | 18,477 | 2,077 |
| 5010 | Office Supplies | 5,628 | 5,498 | 5,000 | 5,000 | - |
| 5064 | Travel & Training | 1,168 | 1,307 | 1,700 | 1,700 | - |
| | **TOTAL EXPENSES** | 89,450 | 90,966 | 132,597 | 134,971 | 2,374 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00426** | **ROD** | | | | | |
| | | | | | | |
| 5001 | Salaries | 73,883 | 75,585 | 75,149 | 74,909 | (240) |
| 5003 | Regular Retirement Expense | 7,045 | 8,012 | 7,966 | 8,180 | 214 |
| 5004 | FICA Expense | 5,548 | 5,703 | 5,749 | 5,731 | (18) |
| 5008 | Health Insurance | 16,303 | 16,286 | 15,853 | 17,749 | 1,896 |
| 5010 | Office Supplies | 3,447 | 4,249 | 6,000 | 6,000 | - |
| 5014 | Contractual Services | 33,000 | 42,900 | 40,000 | 6,500 | (33,500) |
| 5027 | Equipment & Repairs | 2,918 | 3,667 | 5,000 | 5,000 | - |
| 5055 | Copying & Laminating Plat | 1,342 | 1,605 | 2,000 | 2,000 | - |
| 5064 | Travel & Training | 2,249 | 1,389 | 2,900 | 2,810 | (90) |
| 5098 | Capital Expense | - | - | 2,828 | - | (2,828) |
| 5289 | Membership and Dues | 125 | 125 | 125 | 125 | - |
| | **TOTAL EXPENSES** | 145,860 | 159,521 | 163,570 | 129,004 | (34,566) |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00427** | **MASTER IN EQUITY** | | | | | |
| | | | | | | |
| 5001 | Salaries | 13,031 | 13,292 | 13,292 | 13,292 | - |
| 5003 | Regular Retirement Expense | 1,242 | 1,409 | 1,410 | 1,452 | 42 |
| 5004 | FICA Expense | 852 | 867 | 1,017 | 1,017 | - |
| 5008 | Health Insurance | 8,070 | 8,500 | 9,057 | 10,216 | 1,159 |
| 5010 | Office Supplies | 215 | 190 | 550 | 550 | - |
| 5045 | Office Rent | 2,400 | 2,400 | 2,400 | 2,400 | - |
| 5046 | Secretarial Services | 5,400 | 5,400 | 6,000 | 6,000 | - |
| 5064 | Travel & Training | - | 414 | 850 | 850 | - |
| 5289 | Membership & Dues | 45 | 45 | 220 | 220 | - |
| | | | | | | - |
| | | | | | | - |
| | **TOTAL EXPENSES** | 31,256 | 32,517 | 34,796 | 35,997 | 1,201 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00428** | **ANIMAL CONTROL** | | | | | |
| | | | | | | |
| 5001 | Salaries | - | 6,014 | 35,654 | 35,654 | - |
| 5002 | Overtime | - | - | - | 1,500 | 1,500 |
| 5004 | FICA Expense | - | 453 | 2,728 | 2,728 | - |
| 5008 | Health Insurance | - | 848 | 5,345 | 8,261 | 2,916 |
| 5009 | Police Retirement | - | 740 | 4,578 | 4,781 | 203 |
| 5010 | Office Supplies | - | - | - | 500 | 500 |
| 5014 | Contractual/Animal Control | 138,534 | 133,630 | 138,600 | 138,600 | - |
| 5017 | Fuel, Gas & Oil | - | 680 | 6,750 | 6,750 | - |
| 5027 | Equipment & Repairs | - | 4,770 | 2,500 | 3,000 | 500 |
| 5038 | Rabies Control | 12,000 | 13,125 | 13,500 | 13,500 | - |
| 5041 | Uniforms/Clothing Allowance | - | 211 | 500 | 500 | - |
| 5064 | Travel & Training | - | - | 750 | 1,000 | 250 |
| 5135 | Tools | - | 85 | 500 | 500 | - |
| 5289 | Membership and Dues | - | 10 | 250 | 250 | - |
| | **TOTAL EXPENSES** | 150,534 | 160,566 | 211,655 | 217,524 | 5,869 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00430** | **LANDFILL** | | | | | |
| | | | | | | |
| 5001 | Salaries | 102,661 | 104,428 | 104,422 | 104,422 | - |
| 5002 | Overtime | 15,941 | 15,058 | 15,000 | 16,000 | 1,000 |
| 5003 | Regular Retirement Expense | 11,309 | 12,669 | 12,871 | 13,041 | 170 |
| 5004 | FICA Expense | 8,846 | 8,899 | 9,289 | 9,136 | (153) |
| 5008 | Health Insurance | 17,121 | 18,320 | 19,481 | 21,894 | 2,413 |
| 5010 | Office Supplies | 351 | 751 | 500 | 500 | - |
| 5014 | Contractual Services | 520 | 380 | - | - | - |
| 5017 | Fuel, Gas & Oil | 32,012 | 29,556 | 25,000 | 25,000 | - |
| 5027 | Equipment & Repairs | 25,458 | 37,576 | 30,000 | 30,000 | - |
| 5030 | Electronic Recycling | - | 14,061 | 11,500 | 11,500 | - |
| 5032 | Supplies | 2,807 | 3,285 | 2,500 | 2,500 | - |
| 5036 | Waste Tires | 25,450 | - | 14,000 | 14,000 | - |
| 5041 | Uniforms/Clothing Allowance | 1,827 | 2,909 | 3,200 | 3,800 | 600 |
| 5064 | Travel & Training | 556 | - | 200 | 200 | - |
| 5122 | Rents and Leases | 76,510 | 73,743 | 72,000 | 79,500 | 7,500 |
| 5123 | Land Purchases | 10,527 | - | - | - | - |
| 5125 | Site Improvements | 13,467 | 12,127 | 7,500 | 7,500 | - |
| 5135 | Tools | - | - | 200 | 200 | - |
| 5140 | Monitoring/Engineering | 93,052 | 91,950 | 95,000 | 35,000 | (60,000) |
| 5148 | Disposal Fees | 1,212,374 | 1,248,609 | 1,275,000 | 1,275,000 | - |
| 5289 | Membership and Dues | - | - | 300 | 300 | - |
| | **TOTAL EXPENSES** | 1,650,790 | 1,674,321 | 1,697,963 | 1,649,493 | (48,470) |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00432** | **PLANNING AND PUBLIC SERVICE** | | | | | |
| | | | | | | |
| 5001 | Salaries | 260,297 | 278,091 | 201,782 | 201,782 | - |
| 5003 | Regular Retirement Expense | 24,820 | 29,478 | 21,389 | 22,035 | 646 |
| 5004 | FICA Expense | 18,665 | 20,102 | 15,436 | 15,436 | - |
| 5008 | Health Insurance | 46,245 | 45,893 | 37,947 | 42,714 | 4,767 |
| 5010 | Office Supplies | 1,653 | 3,627 | 3,500 | 3,000 | (500) |
| 5017 | Fuel, Gas, & Oil | 7,051 | 6,231 | 7,000 | 6,000 | (1,000) |
| 5025 | Maintenance Contracts | 4,362 | 2,920 | 5,000 | 3,500 | (1,500) |
| 5027 | Equipment & Repairs | 1,477 | 3,145 | 2,000 | 2,000 | - |
| 5064 | Travel & Training | 3,807 | 3,688 | 6,175 | 6,175 | - |
| 5128 | Engineering/Consulting | 10,827 | 5,056 | 11,000 | 11,000 | - |
| 5231 | Public Meeting/Awards | 873 | 1,108 | 2,000 | 2,000 | - |
| 5289 | Membership and Dues | 933 | 933 | 1,000 | 1,000 | - |
| | **TOTAL EXPENSES** | 381,010 | 400,272 | 314,229 | 316,642 | 2,413 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00434** | **FLEET MAINTENANCE** | | | | | |
| | | | | | | |
| 5001 | Salaries | 127,660 | 130,213 | 130,214 | 123,447 | (6,767) |
| 5003 | Regular Retirement Expense | 12,172 | 13,802 | 13,803 | 13,481 | (322) |
| 5004 | FICA Expense | 9,544 | 9,782 | 9,962 | 9,444 | (518) |
| 5008 | Health Insurance | 18,224 | 17,329 | 17,910 | 26,582 | 8,672 |
| 5017 | Fuel, Gas & Oil | 3,409 | 3,394 | 3,000 | 3,000 | - |
| 5025 | Maintenance Contracts | 1,322 | 775 | 1,400 | 1,400 | - |
| 5027 | Equipment & Repairs | 601 | 1,571 | 1,600 | 1,600 | - |
| 5032 | Supplies | 252 | 225 | 300 | 200 | (100) |
| 5041 | Uniforms/Clothing Allowance | 2,133 | 2,109 | 2,200 | 2,200 | - |
| 5064 | Travel & Training | - | - | 500 | - | (500) |
| 5098 | Capital Expense | - | - | - | - | - |
| 5135 | Tools | 653 | 1,557 | 2,320 | 1,600 | (720) |
| | **TOTAL EXPENSES** | 175,971 | 180,757 | 183,209 | 182,954 | (255) |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00435** | **DEVELOPMENT BOARD** | | | | | |
| | | | | | | |
| 5001 | Salaries | 123,198 | 130,895 | 131,140 | 131,651 | 511 |
| 5003 | Regular Retirement Expense | 11,747 | 13,252 | 13,900 | 14,376 | 476 |
| 5004 | FICA Expense | 8,619 | 9,087 | 10,032 | 10,072 | 40 |
| 5008 | Health Insurance | 16,013 | 14,581 | 14,342 | 18,477 | 4,135 |
| 5010 | Office Supplies | 3,003 | 5,878 | 5,050 | 5,050 | - |
| 5017 | Fuel, Gas & Oil | - | - | 7,250 | 7,250 | - |
| 5027 | Equipment & Repairs | 1,340 | 357 | - | - | - |
| 5064 | Travel & Training | 2,078 | 2,905 | 2,200 | 2,200 | - |
| 5181 | Special Events | 37,518 | 22,533 | 22,000 | 22,000 | - |
| 5182 | Industrial Park | 29,532 | 31,767 | 26,500 | 36,500 | 10,000 |
| 5183 | Travel / Prospects | 14,488 | 17,562 | 8,500 | 9,400 | 900 |
| 5186 | Professional Services | 5,070 | 6,220 | 6,220 | 6,345 | 125 |
| 5187 | CC Economic Alliance | 72,000 | 72,000 | 72,000 | 72,000 | - |
| 5200 | Printing and Postage | 835 | 281 | 500 | 500 | - |
| 5289 | Membership & Dues | 2,350 | 1,812 | 2,300 | 2,300 | - |
| | **TOTAL EXPENSES** | 327,791 | 329,130 | 321,934 | 338,121 | 16,187 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | Under Planning | | | | |
| **00436** | **COUNTY ENGINEER** | | | | | |
| | | | | | | |
| 5001 | Salaries | - | - | 71,000 | 71,000 | - |
| 5003 | Regular Retirement Expense | - | - | 7,526 | 7,754 | 228 |
| 5004 | FICA Expense | - | - | 5,432 | 5,432 | - |
| 5008 | Health Insurance | - | - | 9,058 | 10,216 | 1,158 |
| 5010 | Office Supplies | - | - | 350 | 350 | - |
| 5017 | Fuel, Gas, & Oil | - | - | 1,250 | 950 | (300) |
| 5027 | Equipment & Repairs | - | - | 1,000 | 1,000 | - |
| 5064 | Travel & Training | - | - | 700 | 1,000 | 300 |
| 5289 | Membership and Dues | - | - | 350 | 350 | - |
| | **TOTAL EXPENSES** | - | - | 96,666 | 98,052 | 1,386 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00437** | **FINANCE** | | | | | |
| | | | | | | |
| 5001 | Salaries | 155,947 | 161,360 | 161,361 | 202,361 | 41,000 |
| 5003 | Regular Retirement Expense | 14,869 | 17,104 | 17,106 | 22,098 | 4,992 |
| 5004 | FICA Expense | 11,334 | 11,675 | 12,344 | 15,481 | 3,137 |
| 5008 | Health Insurance | 25,554 | 27,153 | 28,889 | 44,903 | 16,014 |
| 5010 | Office Supplies | 2,259 | 2,048 | 2,200 | 3,300 | 1,100 |
| 5017 | Fuel, Gas & Oil | 87 | 55 | 75 | 50 | (25) |
| 5025 | Maintenance Contracts | 1,807 | 4,339 | 4,200 | 4,750 | 550 |
| 5027 | Equipment & Repairs | - | 116 | 200 | 300 | 100 |
| 5064 | Travel & Training | 370 | 471 | 900 | 870 | (30) |
| 5289 | Membership and Dues | 433 | 200 | 400 | 450 | 50 |
| | **TOTAL EXPENSES** | 212,660 | 224,521 | 227,675 | 294,563 | 66,888 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00438** | **HUMAN RESOURCES** | | | | | |
| | | | | | | |
| 5001 | Salaries | 108,858 | 113,329 | 113,330 | 113,330 | - |
| 5003 | Regular Retirement Expense | 10,380 | 12,013 | 12,013 | 12,376 | 363 |
| 5004 | FICA Expense | 7,880 | 8,096 | 8,670 | 8,670 | - |
| 5008 | Health Insurance | 14,582 | 18,792 | 20,037 | 20,432 | 395 |
| 5010 | Office Supplies | 2,081 | 3,203 | 2,500 | 1,500 | (1,000) |
| 5014 | Contractual Services | 2,371 | 1,368 | 2,500 | 2,500 | - |
| 5017 | Fuel, Gas & Oil | 28 | 64 | 150 | 150 | - |
| 5027 | Equipment & Repairs | 184 | 675 | - | - | - |
| 5064 | Travel & Training | 7,920 | 10,331 | 12,555 | 8,969 | (3,586) |
| 5289 | Membership and Dues | 2,997 | 3,872 | 4,625 | 3,625 | (1,000) |
| | **TOTAL EXPENSES** | 157,280 | 171,743 | 176,380 | 171,552 | (4,828) |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **439** | **GRANTS** | | | | | |
| | | | | | | |
| 5001 | Salaries | 76,232 | 77,716 | 77,716 | 77,716 | - |
| 5003 | Regular Retirement Expense | 7,269 | 8,238 | 8,238 | 8,471 | 233 |
| 5004 | FICA Expense | 5,642 | 5,750 | 5,946 | 5,945 | (1) |
| 5008 | Health Insurance | 13,416 | 13,480 | 14,342 | 11,833 | (2,509) |
| 5010 | Office Supplies | 1,550 | 1,030 | 1,174 | 1,174 | - |
| 5017 | Fuel, Gas & Oil | 514 | 412 | 640 | 640 | - |
| 5025 | Maintenance Contracts | 826 | 1,123 | 1,150 | 1,150 | - |
| 5027 | Equipment & Repairs | 219 | 526 | 800 | 650 | (150) |
| 5064 | Travel & Training | 1,947 | 1,396 | 2,285 | 2,285 | - |
| 5098 | Capital Expense | 1,047 | - | - | - | - |
| 5289 | Membership and Dues | 424 | 413 | 800 | 800 | - |
| 5611 | Publications | 379 | 199 | 350 | 500 | 150 |
| | **TOTAL EXPENSES** | 109,465 | 110,283 | 113,441 | 111,164 | (2,277) |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **440** | **PROCUREMENT** | | | | | |
| | | | | | | |
| 5001 | Salaries | 75,621 | 73,762 | 75,362 | 77,362 | 2,000 |
| 5003 | Regular Retirement Expense | 7,210 | 7,819 | 7,988 | 8,448 | 460 |
| 5004 | FICA Expense | 5,043 | 5,034 | 5,765 | 5,918 | 153 |
| 5005 | Part-Time Employment | 25,801 | - | - | - | - |
| 5008 | Health Insurance | 15,227 | 14,103 | 15,778 | 18,321 | 2,543 |
| 5010 | Office Supplies | 906 | 750 | 600 | 600 | - |
| 5017 | Fuel, Gas & Oil | 107 | 22 | 500 | 100 | (400) |
| 5027 | Equipment & Repairs | 1,215 | 1,047 | 1,380 | 1,380 | - |
| 5064 | Travel & Training | 3,163 | 2,104 | 3,167 | 3,184 | 17 |
| 5289 | Membership and Dues | 970 | 415 | 400 | 400 | - |
| | | | | | | - |
| | **TOTAL EXPENSES** | 135,262 | 105,056 | 110,940 | 115,713 | 4,773 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00451** | **RECREATION** | | | | | |
| | | | | | | |
| 5001 | Salaries | 161,708 | 170,703 | 166,828 | 166,828 | - |
| 5002 | Overtime | 5,811 | 6,127 | 4,500 | 6,000 | 1,500 |
| 5003 | Regular Retirement Expense | 16,506 | 20,023 | 20,733 | 21,073 | 340 |
| 5004 | FICA Expense | 12,649 | 13,771 | 14,963 | 14,763 | (200) |
| 5005 | Part-Time Employment | 5,591 | 12,037 | 24,263 | 20,146 | (4,117) |
| 5008 | Health Insurance | 35,373 | 35,681 | 37,975 | 40,556 | 2,581 |
| 5010 | Office Supplies | 5,872 | 3,107 | 5,000 | 3,500 | (1,500) |
| 5014 | Contractual Services | 23,295 | 37,754 | 24,600 | 25,000 | 400 |
| 5017 | Fuel, Gas, & Oil | 10,320 | 8,988 | 8,500 | 8,500 | - |
| 5025 | Maintenance Contracts | 2,049 | 3,226 | 2,000 | 1,800 | (200) |
| 5027 | Equipment & Repairs | 27,755 | 33,400 | 23,000 | 23,000 | - |
| 5041 | Uniforms/Clothing Allowance | 1,262 | 1,836 | 1,900 | 1,900 | - |
| 5064 | Travel & Training | - | 85 | - | 750 | 750 |
| 5073 | Maintenance Exp - Taw Caw | 9,307 | 1,949 | 4,500 | 4,500 | - |
| 5098 | Capital Expense | 1,047 | 4,553 | 5,650 | - | (5,650) |
| 5109 | Recreation Programs | 50,313 | 51,528 | 53,160 | 49,160 | (4,000) |
| 5110 | Canteen Expenses | 10,660 | 12,858 | 17,850 | 17,850 | - |
| 5135 | Tools | - | 1,026 | 1,000 | 1,000 | - |
| 5145 | Athletic Equipment | 22,454 | 13,616 | 25,000 | 25,000 | - |
| 5289 | Membership and Dues | 1,038 | 1,023 | 1,000 | 1,500 | 500 |
| | **TOTAL EXPENSES** | 403,010 | 433,291 | 442,422 | 432,826 | (9,596) |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00453** | **TAX COLLECTOR** | | | | | |
| | | | | | | |
| 5001 | Salaries | 65,658 | 70,133 | 70,133 | 70,133 | - |
| 5003 | Regular Retirement Expense | 6,260 | 7,434 | 7,434 | 7,659 | 225 |
| 5004 | FICA Expense | 4,883 | 5,205 | 5,365 | 5,365 | - |
| 5008 | Health Insurance | 11,509 | 11,880 | 12,626 | 14,177 | 1,551 |
| 5010 | Office Supplies | 1,062 | 1,535 | 1,300 | 1,300 | - |
| 5014 | Contractural Services | 32,220 | 59,820 | 59,820 | 50,000 | (9,820) |
| 5017 | Fuel, Gas, & Oil | - | - | - | - | - |
| 5027 | Equipment & Repairs | 355 | 420 | 1,161 | 200 | (961) |
| 5064 | Travel & Training | 2,245 | 2,356 | 3,000 | 3,000 | - |
| 5175 | Legal Assistance | 140 | 10,335 | 11,073 | 12,500 | 1,427 |
| 5289 | Membership and Dues | 370 | 433 | 410 | 410 | - |
| | **TOTAL EXPENSES** | 124,702 | 169,551 | 172,322 | 164,744 | (7,578) |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00454** | **BOARD OF ELECTIONS AND VOTER REGISTRATION** | | | | | |
| | | | | | | |
| | Appropriation | 102,146 | 144,826 | 145,000 | 181,650 | |
| | | | | | | |
| | | | | | | - |
| | **TOTAL EXPENSES** | 102,146 | 144,826 | 145,000 | 181,650 | 36,650 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00466** | **INFORMATION TECHNOLOGIES** | | | | | |
| | | | | | | |
| 5001 | Salaries | 47,991 | 50,385 | 53,636 | 53,636 | - |
| 5003 | Regular Retirement Expense | 4,576 | 5,341 | 5,686 | 5,857 | 171 |
| 5004 | FICA Expense | 3,513 | 3,795 | 4,103 | 4,103 | - |
| 5008 | Health Insurance | 9,057 | 6,126 | 5,285 | 5,916 | 631 |
| 5010 | Office Supplies | - | - | 500 | 500 | - |
| 5014 | Contractual Services | 24,927 | 64,898 | 75,518 | 67,000 | (8,518) |
| 5027 | Equipment and Repairs | 11,642 | 9,626 | 13,600 | 5,000 | (8,600) |
| 5064 | Travel & Training | 75 | 494 | 1,000 | 3,600 | 2,600 |
| 5092 | Software Maint | 105,399 | 98,379 | 115,000 | 115,000 | - |
| 5098 | Capital Expense | 11,646 | 14,897 | 22,500 | 27,750 | 5,250 |
| 5122 | Rents & Leases | 34,492 | 18,958 | 5,100 | 5,100 | - |
| 5172 | Software Purchases | 32,753 | 7,001 | 5,000 | 11,600 | 6,600 |
| 5220 | Contract Print | 48,592 | 67,097 | 57,000 | 68,000 | 11,000 |
| 5289 | Membership and Dues | - | - | 600 | 300 | (300) |
| | **TOTAL EXPENSES** | 334,663 | 346,997 | 364,528 | 373,362 | 8,834 |

| FROM | Dept | Account | Description | Amount |
|---|---|---|---|---|
| | | | **010.005.00466** | **FY14/15** |
| **Contractual Services** | | **05014** | | |
| 421 | Corrections | | Motorola LiveScan | 3,989 |
| 415 | Assessor | | Patriot Cama System Annual Support | 14,010 |
| 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) | 3,200 |
| | | | Webroot Web Filter (Annual) | 3,640 |
| | IT | | Email Archiving (Annual) | 4,211 |
| | IT | | SonicWall (Courthouse) | 1,465 |
| | IT | | Pictometry (GIS) | 3,000 |
| | Procurement | | Website Design | 1,200 |
| | | | ESRI GIS | 5,076 |
| | | | Secure Data Backup (Carbonite) | 1,600 |
| | | | | 66,979.00 |
| **Software Maintenance** | | **05092** | | |
| | | | CMS | 40,000 |
| | | | Smith Data | 75,000 |
| | | | **Total** | **115,000** |
| **Capital/Hardware** | | **05098** | | |
| | | | Computer Upgrades (includes 3 Magistrates 4 Tax C | 5,550 |
| | | | 1 Laptop Tax Collector | 1,200 |
| | | | Ten (10) Desktop Computers | 12,000 |
| | | | Network Equipment replacement | 6,000 |
| | | | Assessor's Server RAM | 1,000 |
| | | | Server hard drive replacement | 2,000 |
| | | | **Total** | **27,750** |
| **RENTS AND LEASES** | | **05122** | | |
| | | | PITNEY BOWES GLOBAL FINANCIAL (Postage machine rental | 5,100 |
| | | | **Total** | **5,100** |
| **Software Purchases** | | **05172** | | |
| | Communications | | NCIS Licenses | 1,481 |
| | IT | | Twenty five (25) XP Upgrades to Win 7 | 3,400 |
| | IT | | Twenty five (25) MS Office 2013 | 6,700 |
| | | | **Total** | **11,581** |
| | | | **Grand Total** | **226,410** |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00467** | **PUBLIC WORKS** | | | | | |
| | | | | | | |
| 5001 | Salaries | 415,632 | 403,858 | 395,208 | 386,920 | (8,288) |
| 5002 | Overtime | 12,962 | 14,077 | 17,500 | 18,000 | 500 |
| 5003 | Regular Retirement Expense | 40,866 | 44,303 | 43,747 | 44,217 | 470 |
| 5004 | FICA Expense | 31,412 | 30,604 | 31,573 | 30,977 | (596) |
| 5008 | Health Insurance | 93,882 | 91,793 | 95,450 | 107,139 | 11,689 |
| 5010 | Office Supplies | 3,904 | 5,299 | 5,000 | 5,000 | - |
| 5014 | Contractual Services | 7,875 | 18,000 | 18,000 | 18,000 | - |
| 5017 | Fuel, Gas, & Oil | 124,574 | 122,350 | 125,000 | 125,000 | - |
| 5027 | Equipment & Repairs | 91,978 | 91,082 | 70,000 | 80,000 | 10,000 |
| 5031 | Recycling Supplies | 2,690 | 3,798 | 5,000 | 5,000 | - |
| 5032 | Supplies | 3,286 | 1,447 | 3,000 | 3,500 | 500 |
| 5041 | Uniforms/Clothing Allowance | 7,224 | 7,132 | 7,500 | 7,500 | - |
| 5064 | Travel & Training | 298 | 1,875 | 3,500 | 3,500 | - |
| 5098 | Capital Expense | 9,244 | - | 10,000 | - | (10,000) |
| 5122 | Rents and Leases | 55,700 | 77,778 | 78,500 | 78,500 | - |
| 5135 | Tools | 406 | 483 | 800 | 1,000 | 200 |
| 5184 | Chemicals | 422 | 1,769 | 3,000 | 3,000 | - |
| 5221 | Road Signs | 8,793 | - | - | - | - |
| 5289 | Membership and Dues | 95 | 329 | 1,200 | 1,500 | 300 |
| | **TOTAL EXPENSES** | 911,244 | 915,977 | 913,978 | 918,753 | 4,775 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00468** | **ARCHIVES** | | | | | |
| | | | | | | |
| 5001 | Salaries | 38,636 | 41,833 | 43,193 | 43,193 | - |
| 5003 | Regular Retirement Expense | 3,684 | 4,146 | 4,580 | 4,717 | 137 |
| 5004 | FICA Expense | 2,956 | 3,200 | 3,305 | 3,305 | - |
| 5008 | Health Insurance | 177 | 177 | 200 | 200 | - |
| 5010 | Office Supplies | 556 | 569 | 210 | 272 | 62 |
| 5025 | Maintenance Contracts | 3,001 | 3,090 | 3,600 | 3,000 | (600) |
| 5027 | Equipment & Repairs | 336 | 169 | 500 | 500 | - |
| 5064 | Travel & Training | 167 | 736 | 678 | 708 | 30 |
| 5289 | Membership and Dues | 439 | 718 | 510 | 769 | 259 |
| 5610 | Archival Supplies | 152 | 73 | 318 | 240 | (78) |
| | **TOTAL EXPENSES** | 50,105 | 54,711 | 57,094 | 56,904 | (190) |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00480** | **DSS FUNDS - CLERK OF COURT** | | | | | |
| | | | | | | |
| 5001 | Salaries | 98,478 | 100,382 | 72,849 | 72,849 | - |
| 5003 | Regular Retirement Expense | 9,170 | 10,319 | 7,367 | 7,590 | 223 |
| 5004 | FICA Expense | 6,948 | 7,047 | 5,573 | 5,573 | - |
| 5008 | Health Insurance | 20,415 | 21,981 | 14,342 | 16,132 | 1,790 |
| 5010 | Office Supplies | 6,301 | 6,509 | 7,000 | 7,000 | - |
| 5027 | Equipment & Repairs | 6,641 | 1,508 | 2,000 | 2,000 | - |
| 5056 | Auditors Bookkeeping Serv | 500 | 500 | 500 | 500 | - |
| 5064 | Travel & Training | 1,782 | 1,777 | 2,500 | 2,500 | - |
| 5098 | Capital | - | - | - | 3,000 | 3,000 |
| | **TOTAL EXPENSES** | 150,236 | 150,023 | 112,131 | 117,144 | 5,013 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00481** | **DSS FUNDS - SHERIFF** | | | | | |
| | | | | | | |
| 5027 | Equipment & Repairs | 10,031 | 9,968 | 12,000 | 12,000 | - |
| 5064 | Travel & Training | 280 | 140 | - | - | - |
| | **TOTAL EXPENSES** | 10,311 | 10,108 | 12,000 | 12,000 | - |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00490** | **AGENCIES** | | | | | |
| | | | | | | |
| 5023 | Behavioral Services * | 17,500 | 17,500 | 17,500 | 17,500 | - |
| 5033 | Indigent Care | 69,425 | 69,281 | 58,250 | 51,134 | (7,116) |
| 5114 | Clemson Extension * | 28,887 | 28,887 | 28,900 | 33,750 | 4,850 |
| 5116 | SC Association of Counties | 8,672 | 8,672 | 8,672 | 8,672 | - |
| 5118 | Circuit Judge Allowance | 17,359 | 17,425 | 17,160 | 17,160 | - |
| 5126 | Disabilities & Special Needs * | - | - | 4,500 | - | (4,500) |
| 5127 | DHEC * | 14,500 | 14,500 | 14,500 | - | (14,500) |
| 5129 | Santee Wateree - RTA * | 2,600 | 2,500 | 2,500 | 5,000 | 2,500 |
| 5133 | County Board of Education | 9,908 | 10,408 | 10,673 | 10,973 | 300 |
| 5139 | Public Defender | 60,000 | 75,000 | 75,000 | 75,000 | - |
| 5174 | Council on Aging * | 3,400 | 5,000 | 7,000 | 5,000 | (2,000) |
| 5203 | American Red Cross * | - | 5,000 | 5,000 | 5,000 | - |
| 5207 | Santee - Lynches COG | 23,297 | 24,690 | 24,690 | 24,690 | - |
| 5222 | Solicitor Allowance | 143,813 | 158,813 | 158,813 | 158,813 | - |
| 5321 | Delegation Allowance | 13,615 | 14,000 | 14,000 | 14,000 | - |
| 5329 | Clarendon Soil & Water Cons. * | 30,000 | 30,000 | 30,000 | 28,000 | (2,000) |
| 5339 | EMS | 901,993 | 929,462 | 880,395 | 788,323 | (92,072) |
| 5340 | Central Carolina Tech * | 191,300 | 201,000 | 121,600 | 119,250 | (2,350) |
| 5343 | Lake Marion Water Commit. | 8,835 | - | - | - | - |
| 5345 | Clarendon County First Steps * | 3,700 | 4,000 | 4,000 | 3,500 | (500) |
| 5346 | Harvest Hope Food Bank * | 5,700 | - | - | - | - |
| 5347 | Paxville Community Development Corp. | - | - | 4,000 | 5,000 | 1,000 |
| 5349 | CCTC Adult Education* | 29,800 | 25,000 | 25,000 | 28,000 | 3,000 |
| 5350 | Clarendon County Library | 540,000 | 540,000 | 540,000 | 540,000 | - |
| 5351 | Communities in Schools | 1,500 | - | - | - | - |
| | | | | | | |
| | **TOTAL EXPENSES** | 2,125,804 | 2,181,138 | 2,052,153 | 1,938,765 | (113,388) |
| | | | | | | |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00495** | **NON-DEPARTMENTAL** | | | | | |
| | | | | | | |
| 5003 | Regular Retirement Expense | 1,197 | 1,332 | 1,350 | 1,500 | 150 |
| 5004 | FICA Expense (includes Christmas) | 7,772 | 7,493 | 8,500 | 9,375 | 875 |
| 5009 | Police Retirement | 5,761 | 5,931 | 6,000 | 7,300 | 1,300 |
| 5016 | Employer Health Test | - | 50 | - | - | - |
| 5019 | Special Projects | 311,979 | 142,262 | 75,000 | 84,453 | 9,453 |
| 5022 | Water | 26,392 | 31,908 | 35,000 | 33,000 | (2,000) |
| 5048 | Workmans Compensation | 272,223 | 125,551 | 253,625 | 230,000 | (23,625) |
| 5050 | Drug Screening | 4,497 | 4,478 | 5,000 | 5,000 | - |
| 5077 | Grant Matches | - | - | 50,000 | 86,200 | 36,200 |
| 5096 | Electricity | 297,644 | 389,113 | 360,000 | 370,000 | 10,000 |
| 5106 | Telephone | 143,045 | 131,002 | 140,000 | 135,000 | (5,000) |
| 5113 | Retirees Insurance | 236,200 | 255,512 | 255,000 | 325,000 | 70,000 |
| 5149 | Audit Fee | 32,665 | 32,558 | 37,000 | 37,000 | - |
| 5150 | Unemployment | 16,699 | 11,858 | 15,000 | 15,000 | - |
| 5175 | Legal Assistance | 65,480 | 27,821 | 40,000 | 30,000 | (10,000) |
| 5200 | Printing and Postage | 116,061 | 105,488 | 120,000 | 115,000 | (5,000) |
| 5235 | Christmas Gifts | 39,029 | 37,950 | 54,500 | 37,950 | (16,550) |
| 5302 | Property & Liability Ins | 223,783 | 250,957 | 258,245 | 278,997 | 20,752 |
| 5322 | Rent-New Judicial Annex | 104,976 | 106,401 | 106,500 | 106,700 | 200 |
| 5334 | Personnel | 42 | 7,472 | - | 196,525 | 196,525 |
| 5401 | Holiday Compensation | 61,525 | 60,781 | 61,500 | 68,000 | 6,500 |
| 52400 | Bank Fees and Charges | 16,767 | 18,991 | 10,000 | 15,000 | 5,000 |
| | **TOTAL EXPENSES** | 1,983,737 | 1,754,909 | 1,892,220 | 2,187,000 | 294,780 |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 010-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **00498** | **AIRPORT COMMISSION** | | | | | |
| | | | | | | |
| 5014 | Contractual Services | 1,183 | 2,468 | 3,300 | 3,800 | 500 |
| 5017 | Fuel, Gas & Oil | - | - | 2,000 | 2,000 | - |
| 5025 | Maintenance Contracts | 2,559 | 1,626 | 7,300 | 7,100 | (200) |
| 5027 | Equipment & Repairs | 8,833 | 32,576 | 13,500 | 13,000 | (500) |
| 5032 | Supplies | - | - | 400 | 400 | - |
| 5064 | Travel & Training | 543 | 1,107 | 2,700 | 3,200 | 500 |
| 5098 | Capital Expense | - | - | 7,700 | - | (7,700) |
| 5289 | Membership & Dues | 245 | 245 | 250 | 250 | - |
| | **TOTAL EXPENSES** | 13,363 | 38,022 | 37,150 | 29,750 | (7,400) |

**CLARENDON COUNTY EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 062-005 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| 00359-40010 | Real Estate Taxes | 1,703,529 | 1,761,004 | 1,785,700 | 1,826,955 | 41,255 |
| 00359-40015 | Vehicle Taxes | 232,062 | 248,875 | 250,000 | 291,180 | 41,180 |
| 00359-40025 | Delinquent Taxes | 179,361 | 186,327 | 185,500 | 205,000 | 19,500 |
| 00359-40027 | Credit Card Fees | (2,327) | (2,611) | (2,500) | (3,070) | (570) |
| 00359-40060 | Investment Income | 1,747 | 1,625 | 1,300 | 1,350 | 50 |
| 00300-30005 | Unrestricted Reserve Fund | - | - | - | 710,000 | 710,000 |
| | | | | | | |
| | **TOTAL REVENUES** | **2,114,372** | **2,195,219** | **2,220,000** | **3,031,415** | **811,415** |
| **00620** | **OPERATING EXPENSES - FIRE** | | | | | |
| | | | | | | |
| 5001 | Salaries | 816,164 | 900,770 | 973,027 | 971,049 | (1,978) |
| 5003 | Regular Retirement Expense | 2,111 | 2,393 | 2,395 | 2,466 | 71 |
| 5004 | FICA Expense | 60,301 | 66,154 | 74,437 | 74,285 | (152) |
| 5008 | Health Insurance | 161,438 | 182,586 | 214,710 | 262,934 | 48,224 |
| 5009 | Police Retirement | 93,402 | 108,017 | 122,038 | 127,190 | 5,152 |
| 5010 | Office Supplies | 4,703 | 4,399 | 4,800 | 4,800 | - |
| 5011 | Physicals | 25,993 | 24,327 | 30,000 | 30,000 | - |
| 5012 | Volunteer Firefighter Incentive | 15,200 | 10,840 | 20,000 | 20,000 | - |
| 5017 | Fuel, Gas & Oil | 64,538 | 57,354 | 70,000 | 70,000 | - |
| 5022 | Water | 1,973 | 2,259 | 3,000 | 3,000 | - |
| 5027 | Equipment & Repairs | 38,665 | 69,269 | 70,200 | 62,740 | (7,460) |
| 5041 | Uniforms/Clothing Allowance | 9,171 | 16,386 | 18,000 | 18,000 | - |
| 5044 | Cleaning Supplies | 7,410 | 6,197 | 8,000 | 8,000 | - |
| 5048 | Workers Compensation | 60,059 | 49,115 | 65,053 | 66,000 | 947 |
| 5064 | Travel & Training | 31,302 | 25,347 | 32,340 | 32,290 | (50) |
| 5077 | Grant Match | 14,389 | - | 25,000 | 10,000 | (15,000) |
| 5096 | Electricity | 16,491 | 15,091 | 16,500 | 16,500 | - |
| 5098 | Capital Expense | 814,871 | 81,217 | 196,500 | 1,478,560 | 1,282,060 |
| 5106 | Telephone | 9,392 | 11,136 | 11,000 | 11,000 | - |
| 5122 | Rent & Leases | 5,175 | 5,606 | 5,500 | 5,500 | - |
| 5184 | Chemicals | 1,042 | 1,136 | 3,000 | 1,500 | (1,500) |
| 5200 | Printing & Postage | 1,371 | 1,509 | 1,800 | 500 | (1,300) |
| 5217 | Building & Grounds Maintenance | 18,639 | 21,020 | 30,000 | 30,000 | - |
| 5286 | Professional Services | 4,922 | 22,852 | 12,000 | 14,870 | 2,870 |
| 5289 | Membership & Dues | 300 | 375 | 400 | 350 | (50) |
| 5290 | Fleet Maintenance & Repair | 51,211 | 80,790 | 87,000 | 82,000 | (5,000) |
| 5291 | Furniture | 2,328 | 5,089 | 5,100 | 3,575 | (1,525) |
| 5292 | Office Equipment | 87 | 705 | 2,200 | 500 | (1,700) |
| 5293 | LP Gas | 6,902 | 10,476 | 12,000 | 12,000 | - |
| 5294 | Communications | 15,621 | 23,528 | 32,000 | 32,000 | - |
| 5295 | Medical Supplies | 3,043 | 4,589 | 3,500 | 3,500 | - |
| 5296 | Special Supplies | 381 | 1,990 | 1,500 | 1,500 | - |
| 5297 | Fire Prevention/Investigations | 5,405 | 3,395 | 4,000 | 4,000 | - |
| 5302 | Property & Liability Insurance | 55,870 | 57,613 | 62,000 | 64,500 | 2,500 |
| 5334 | Personnel | - | - | - | 64,306 | 64,306 |
| 5611 | Publications | 271 | 40 | 1,000 | 1,000 | - |
| 52400 | Bank Fees and Charges | - | - | - | 1,000 | 1,000 |
| | | | | | | |
| | **TOTAL EXPENSES** | 2,420,141 | 1,873,571 | 2,220,000 | 3,591,415 | 1,371,415 |
| | | | | | | |
| | ***Excess/(Deficit)** | | | | (560,000) | |

* See Debt Service page 6.2

**CLARENDON COUNTY REVENUE & EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT 090 | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| **W&S** | **REVENUE** | | | | | |
| 40070 | Misc. Revenue | 1,480 | 1,490 | 150 | 1,000 | 850 |
| 40060 | Interest | 676 | 125 | 850 | 100 | (750) |
| 6003 | Water | 261,481 | 514,429 | 563,800 | 523,500 | (40,300) |
| 6005 | Sewer | 154,420 | 147,946 | 154,200 | 151,200 | (3,000) |
| 6007 | Sewer Repair Fees | 10,478 | 10,412 | 5,000 | 10,000 | 5,000 |
| | | | | | | |
| | **Total Revenue** | **428,534** | **674,402** | **724,000** | **685,800** | (38,200) |
| | | | | | | |
| **W & S** | **EXPENSE** | | | | | |
| | | | | | | |
| 5001 | Salaries & Related Expenses | 123,636 | 137,511 | 122,105 | 130,243 | 8,138 |
| 5010 | Office Supplies | 2,299 | 4,950 | 3,500 | 3,500 | - |
| 5017 | Fuel, Gas & Oil | 613 | 34 | 1,800 | 2,800 | 1,000 |
| 5025 | Maintenance Contracts | 1,281 | 581 | - | 1,500 | 1,500 |
| 5027 | Equipment & Repairs | 44,070 | 104,990 | 48,000 | 65,000 | 17,000 |
| 5041 | Uniforms/Clothing Allowance | 86 | - | 250 | 250 | - |
| 5048 | Workers Compensation | - | 3,432 | 4,475 | 4,475 | - |
| 5064 | Travel & Training | 142 | - | 1,000 | 2,000 | 1,000 |
| 5096 | Electricity | 34,222 | 39,630 | 45,000 | 55,000 | 10,000 |
| 5106 | Telephone | 250 | 275 | 300 | 600 | 300 |
| 5122 | Rent & Leases | - | 6,000 | 6,000 | 6,000 | - |
| 5135 | Tools | - | 594 | 7,500 | 7,500 | - |
| 5136 | Lab Supplies | - | - | 3,000 | 1,000 | (2,000) |
| 5149 | Audit Fee | 623 | 975 | - | - | - |
| 5166 | License Fees & Permits | 12,330 | 23,375 | 30,000 | 30,000 | - |
| 5172 | Software Purchases | 2,178 | 501 | 5,000 | 5,000 | - |
| 5184 | Chemicals | 4,920 | 5,071 | 7,000 | 7,000 | - |
| 5200 | Printing & Postage | 3,039 | 9,692 | 10,000 | 10,000 | - |
| 5206 | Lab Fees | 2,697 | 4,683 | 5,500 | 7,500 | 2,000 |
| 5235 | Christmas Bonus | 318 | - | - | 400 | 400 |
| 5289 | Membership & Dues | 355 | 1,799 | - | 2,000 | 2,000 |
| 5302 | Property & Liability Insurance | 1,208 | 1,416 | 2,000 | 3,000 | 1,000 |
| 5334 | Personnel | - | - | - | 2,152 | 2,152 |
| 5500 | Contractual Services -- Legal | 1,588 | 2,000 | 12,000 | 12,000 | - |
| 5501 | Contractual Services -- O&M | 69,444 | 82,800 | 79,350 | 88,000 | 8,650 |
| 5502 | Contractual Services -- OTHER | 6,165 | 18,577 | 5,000 | 5,000 | - |
| 5504 | Water Purchased | - | 11,362 | 30,000 | 20,000 | (10,000) |
| New | Contractual - Spray Field | 12,000 | - | 12,000 | 12,000 | - |
| 52400 | Bank Fees and Charges | 634 | 1,084 | 2,000 | 2,500 | 500 |
| | **Total Operating Expenses** | **324,098** | **461,332** | **442,780** | **486,420** | **43,640** |
| | **Operating Revenue /(Loss)** | **104,436** | **213,070** | **281,220** | **199,380** | **(81,840)** |
| | **Debt Services/Reserve Requirements** | | | | | |
| | Interest Expense | - | (92,369) | (97,393) | (101,646) | (4,253) |
| | **Total Debt Service/Reserve Requirements** | **-** | **(92,369)** | **(97,393)** | **(101,646)** | **(4,253)** |
| | **Operating Revenue After Debt/Reserves** | **104,436** | **120,701** | **183,827** | **97,734** | **(86,093)** |
| | **Non-Operating Revenue/(Expenses)** | | | | | |
| | USDA Grant Revenue | - | - | - | 1,196,000 | |
| 5218 | Depreciation Expense | (40,460) | (103,599) | (230,540) | (199,300) | 31,240 |
| | | | | | | |
| | **Total Net Utility Income/(Loss)** | **63,976** | **17,102** | **(46,713)** | **1,094,434** | **1,141,147** |

**CLARENDON COUNTY REVENUE & EXPENDITURE ANALYSIS**
**FISCAL YEAR 2014/2015**

| ACCOUNT | DESCRIPTION | ACTUAL FY11/12 | ACTUAL FY12/13 | BUDGET FY13/14 | BUDGET FY14/15 | OVER UNDER (-) |
|---|---|---|---|---|---|---|
| **WELDON** | **REVENUE** | | | | | |
| 30010 | Ticket Sales | 72,307 | 43,716 | 80,065 | 47,300 | (32,765) |
| 30020 | Facility Lease / Rental | 7,204 | 11,519 | 13,700 | 13,700 | - |
| 30030 | Sponsorship | 12,040 | 17,125 | 20,000 | 20,000 | - |
| 30040 | Contributions/Other | 17,896 | 2,591 | 2,250 | 4,000 | 1,750 |
| | **TOTAL REVENUE** | **109,447** | **74,951** | **116,015** | **85,000** | (31,015) |
| **Operating Expenses** | | | | | | |
| 5001 | Salaries & Related | 109,368 | 87,694 | 89,401 | 94,974 | 5,573 |
| 5010 | Office Supplies | 2,543 | 4,149 | 2,496 | 2,500 | 4 |
| 5014 | Contractual Services | 4,096 | - | 350 | 350 | - |
| 5022 | Water | 808 | 1,448 | 1,992 | 1,700 | (292) |
| 5024 | Service Contracts | 2,119 | 8,560 | 1,020 | 1,020 | - |
| 5025 | Maintenance Contracts | 1,934 | 4,501 | 4,248 | 4,248 | - |
| 5027 | Equipment & Repairs | 9,501 | 3,251 | 4,020 | 4,020 | - |
| 5044 | Cleaning Supplies | 8,887 | 224 | 300 | 300 | - |
| 5048 | Workmans Compensation | - | 1,836 | 1,815 | - | (1,815) |
| 5064 | Travel & Training | 355 | - | 300 | 300 | - |
| 5096 | Electricity | 22,957 | 22,938 | 23,196 | 23,250 | 54 |
| 5106 | Telephone & Communications | - | 3,174 | - | - | - |
| 5149 | Audit Fee | - | 320 | - | 320 | 320 |
| 5185 | Marketing &Promotion | 19,815 | 12,019 | 10,035 | 9,000 | (1,035) |
| 5200 | Printing and Postage | 9,266 | 625 | 960 | 960 | - |
| 5226 | Facilities Repairs | 7,971 | 10,700 | 6,000 | 25,000 | 19,000 |
| 5289 | Membership and Dues | 95 | 95 | 500 | 500 | - |
| 5294 | Communications | 1,032 | 258 | 3,696 | 3,696 | - |
| 5302 | Property & Liability Ins | 3,178 | 3,791 | 4,000 | 4,500 | 500 |
| 52400 | Bank Fees and Charges | 2,730 | 3,837 | 3,744 | 3,744 | - |
| **Production Expenses** | | | | | | - |
| 5005 | Part-Time Employment | 1,817 | - | 2,675 | 2,650 | (25) |
| 5024 | Service Contracts | - | - | 992 | - | (992) |
| 5440 | Production Supplies | 10,096 | 2,673 | 2,000 | 2,500 | 500 |
| 5441 | Licensing Fee | 1,919 | 1,330 | 600 | 600 | - |
| 5442 | Touring Group Fee | 151,370 | 66,000 | 62,400 | 27,500 | (34,900) |
| 5443 | Consumables / Misc. | 11,589 | 6,779 | 4,275 | 6,236 | 1,961 |
| 5444 | Ticket Software | - | 950 | | | |
| | **Total Operating Expenses** | **383,449** | **247,152** | **231,015** | **219,868** | **(11,147)** |
| | **Operating Revenue /(Loss)** | (233,919) | (172,201) | (115,000) | (134,868) | (19,868) |
| | **Non-Operating Revenue / Expense** | | | | | |
| | **Transfer from General Fund** | 110,000 | 40,000 | 40,000 | 59,000 | 19,000 |
| | **Transfer from Tax Accommodations** | 5,000 | 8,000 | 5,000 | 5,000 | - |
| | **Transfer from Hospitality Tax Fund** | 50,000 | 50,000 | 70,000 | 70,000 | - |
| | **Sub Total Income/(Loss)** | **(68,919)** | **(74,201)** | **-** | **(868)** | (868) |
| | **Depreciation Expense** | (85,954) | (85,954) | (85,954) | (85,954) | - |
| | Transfer for Debt Service | 214,543 | 221,790 | 199,859 | 202,259 | 2,400 |
| | Debt Services Expense | (138,884) | (136,159) | (134,859) | (137,259) | (2,400) |
| | **Total Net Income/(Loss)** | **(79,215)** | **(74,524)** | **(20,954)** | **(21,822)** | **53,570** |

# PERSONNEL ANALYSIS
# FISCAL YEAR 2014/2015

| DEPT. # | DEPARTMENT | STATUS | # EMPLOYEES 13/14 |
|---|---|---|---|
| | | | |
| 410 | **Administration** | Full-Time | 3 |
| | Administrator | | |
| | Deputy Administrator | | |
| | Senior Secretary | | |
| | | | |
| 411 | **Clerk of Court** | Full-Time | 4 |
| | Clerk of Court | | |
| | Deputy Clerk of Court for Common Pleas Court/General Sessions | | |
| | Deputy Clerk of Court for General Sessions | | |
| | Accounting Specialist | | |
| | | | |
| 412 | **Magistrate** | 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 | **Probate Judge** | Full-Time | 2 |
| | Probate Judge | Part-Time | 1 |
| | Deputy Probate Judge | | |
| | Records Clerk-Part Time | | |
| | | | |
| 414 | **County Council** | Full-Time | 5 |
| | Chairman | | |
| | Vice-Chairman | | |
| | 3 - Councilpersons | | |
| | | | |
| 415 | **Assessor** | Full-Time | 10 |
| | County Assessor | | |
| | Assistant County Assessor | | |
| | Clerk II | | |
| | Transfer Technician | | |
| | 1 - Appraiser I | | |
| | 1 - Chief Appraiser | | |
| | 3 - Appraiser II | | |
| | 1 - Mapper/GIS | | |
| | | | |
| 416 | **Auditor** | Full-Time | 4 |
| | Auditor | | |
| | Deputy Auditor | | |
| | 1 - Auditor Tax Clerk II | | |
| | 1- Administrative Assistant | | |
| | | | |
| 417 | **Veteran's Affairs** | Full-Time | 1 |
| | Director | | |
| | | | |
| 418 | **Treasurer** | Full-Time | 4 |
| | Treasurer | | |
| | Assistant Treasurer | | |
| | Admin. Assistant | | |
| | Teller | | |
| | | | |
| 419 | **Facilities Management** | Full-Time | 9 |
| | Facilities Manager | | |
| | 7 - Custodian II | | |
| | Building Maintenance Worker | | |

| DEPT. # | DEPARTMENT | STATUS | # EMPLOYEES |
|---|---|---|---|
| | | | |
| 420 | **Sheriff** | Full-Time | 49 |
| | Sheriff | Part-Time | 5 |
| | 1 - Chief Deputy | | |
| | 1 - Major Patrol | | |
| | 2 - Captains | | |
| | 5 - Investigators | | |
| | 1 - Narcotic Investigators | | |
| | 3 - Lieutenants | | |
| | 6 - Sergeants | | |
| | 6 - Corporal | | |
| | 18 - Deputy | | |
| | 1 - Criminal Domestic Violence Investigator | | |
| | Records Clerk | | |
| | Investigative Coordinator | | |
| | Administrative Assistant | | |
| | Assistant to Sheriff | | |
| | Certified Deputy/Civil Processor - Part-Time | | |
| | 4 - Bailiffs Part-Time | | |
| | | | |
| 421 | **Corrections** | Full-Time | 38 |
| | Director | | |
| | Major Deputy Director | | |
| | 1 - Captain | | |
| | 5 - Lieutenants | | |
| | 5 - Sergeants | | |
| | 5- Corporals | | |
| | 18 - Correctional Officers | | |
| | 2 - Records Clerks | | |
| | | | |
| 422 | **Coroner** | Full-Time | 1 |
| | Coroner | | |
| | | | |
| 423 | **Communications** | Full-Time | 18 |
| | Supervisor | | |
| | Assistant Supervisor | | |
| | Senior Dispatcher - 4 | | |
| | 12 - Dispatchers | | |
| | | | |
| 424 | **Emergency Preparedness** | Full-Time | 1 |
| | Director | | |
| | | | |
| 425 | **Family Court** | Full-Time | 2 |
| | Clerk of Court Chief Deputy | | |
| | Clerk II | | |
| | | | |
| 426 | **Register of Deeds** | Full-Time | 3 |
| | Register of Deeds | | |
| | 0 - Assistant Register of Deeds | | |
| | 2 - Records Clerk | | |
| | | | |
| 427 | **Master In Equity** | Full-Time | 1 |
| | Master In Equity | | |
| | | | |
| 428 | **Animal Control** | Full-Time | 1 |
| | Animal Control/Codes Enforcer Officer | | |
| | | | |
| 430 | **Landfill** | Full-Time | 3 |
| | Landfill Supervisor | | |
| | 2 - Heavy Equipment Operator | | |
| | | | |
| 432 | **Planning/Public Service** | Full-Time | 6 |
| | Director | | |

| DEPT. # | DEPARTMENT | STATUS | # EMPLOYEES |
|---|---|---|---|
| | Building Codes Officer | | |
| | 2 - Building Inspector | | |
| | Planning/Zoning Coordinator | | |
| | Administrative Assistant | | |
| | | | |
| 434 | **Fleet Maintenance** | Full-Time | 3 |
| | Supervisor | | |
| | 2 - Mechanic Tech II | | |
| | | | |
| 435 | **Development Board** | Full-Time | 2 |
| | Director of Economic Development | | |
| | Economic Development Coordinator | | |
| | | | |
| 436 | **Engineer** | Full-Time | 1 |
| | Engineer | | |
| | | | |
| 437 | **Finance** | Full-Time | 5 |
| | Controller | | |
| | Budget Analyst | | |
| | Senior A/P Clerk | | |
| | AccountingClerk/Receptionist | | |
| | Payroll Clerk/Clerk to Council | | |
| | | | |
| 438 | **HUMAN RESOURCES** | Full-Time | 2 |
| | Human Resource Director | | |
| | Benefits/Payroll Coordinator | | |
| | | | |
| 439 | **GRANTS** | Full-Time | 2 |
| | Grants Administrator | | |
| | Assistant Grants Coordinator | | |
| | | | |
| 440 | **PROCUREMENT** | Full-Time | 3 |
| | Procurement Director | | |
| | Procurement Assistant | | |
| | Clerk II | | |
| | | | |
| 451 | **Recreation** | 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 | **Tax Collector** | Full-Time | 3 |
| | Tax Collector | | |
| | Deputy Tax Collector | | |
| | Administrative Assistant | | |
| | | | |
| 454 | **Voter Registration** | Full-Time | 2 |
| | Director | Part-Time | 1 |
| | Clerk II | | |
| | Clerk II - Part-time | | |
| | | | |
| 466 | **Information Technology** | Full-Time | 1 |
| | Net Work Administrator/GIS Analyst | | |
| | | | |
| 467 | **Public Works** | Full-Time | 15 |
| | Director | | |
| | Recycling Coor/Admin. Assistant | | |
| | Foreman | | |
| | 7 - Heavy Equipment Operators | | |
| | 3 - Litter Control Attendants | | |

| DEPT. # | DEPARTMENT | STATUS | # EMPLOYEES |
|---|---|---|---|
| | 2 - Recycle Operators | | |
| 468 | **Archives** | Full-Time | 1 |
| | Archivist | Part-Time | 2 |
| | Archival Assistant - Part Time | | |
| | Clerk II - Part Time | | |
| | | | |
| 480 | **DSS - Clerk of Court** | Full-Time | 2 |
| | 1 - Clerk II | Part-Time | 2 |
| | 1 - Teller | | |
| | Clerk II - Part time | | |
| | Bailiff - Security Part-Time | | |
| | | | |
| 482 | **School Resources Officers - Sheriff** | Full-Time | 5 |
| | School Resource Supervisor | | |
| | 4 - School Resources Officer | | |
| | | | |
| 484 | **MULTI-JURISDICTIONAL GRANT** | Full-Time | 2 |
| | Commander Drug Force | | |
| | Drug Dog Handler | | |
| | | | |
| 620 | **Fire Department** | Full-Time | 34 |
| | Fire Chief | | |
| | 2 - Deputy Chief | | |
| | 2 -Battalion Chief - Inspector | | |
| | 2 - Captains | | |
| | 1 - Recruitment & Retention Officer/Assistant Training Officer - LT | | |
| | 2 - Lieutenants | | |
| | 23 - Firefighters | | |
| | 1 - Administrative Assistant | | |
| | | | |
| 610 | **Victim Advocate** | Full-Time | 2 |
| | Victim Advocate Supervisor | | |
| | Victim Advocate | | |
| | | | |
| 4100 | **E-911** | Full-Time | 2 |
| | Assistant to Director | | |
| | Addressing Technician | | |
| | | | |
| 900 | **Water & Sewer** | Full-Time | 2 |
| | Director of Water & Sewer | | |
| | 1 - Office Coordinator | | |
| | | | |
| 800 | **Third Circuit Drug Court** | Full-Time | 3 |
| | Judge | | |
| | Drug Court Coordinator | | |
| | Drug Court Agent | | |
| | | | |
| 1100 | **Weldon** | Full-Time | 2 |
| | Events Administrator | Part-Time | 7 |
| | Events Coordinator | | |
| | 3 - Technical Directors - Part-Time | | |
| | 4 - Stage Hands - Part Time | | |
| | | | |
| | **PERSONNEL (Full-Time)** | | 272 |
| | **PERSONNEL (Part-Time)** | | 30 |
| | **TOTAL PERSONNEL** | | 302 |
| | | | |

**NEW EMPLOYEE POSITION REQUEST**
**BY DEPARTMENT**
**FISCAL YEAR 2014-2015**

| Dept.# | Department | Status | Position | Justification for Position | Salary Requested | Retirement |
|---|---|---|---|---|---|---|
| 466 | Information Tech | PT | Computer Tech | Assist with computer repairs | $6,357 | Reg |
| | | | | Impact to Budget (Salaries) | $6,357 | |
| | | | | FICA 7.65% | $486 | |
| | | | | Regular Retirement 10.92% | $695 | |
| | | | | **Impact to Non-Departmental Budget** | **$7,538** | |

**CHANGES TO EMPLOYEE POSITION REQUEST**
**BY DEPARTMENT**
**FISCAL YEAR 2014-2015**

| Dept.# | Department | Status | New Position Title | Salary Increase | Retirement |
|---|---|---|---|---|---|
| 412 | Magistrate | FT | Clerk II to Switchboard/Receptionist | 1,500 | Reg |
| | | FT | Civil/Crim Ct Clerk to Civil Ct Administrator | 3,469 | Reg |
| | | FT | Clerk II to Criminal Ct Administrator Felony | 3,668 | Reg |
| | | FT | Clerk II to Traffic Ct. Administrator | 3,668 | Reg |
| | | FT | Clerk II to Criminal Ct Administrator Misdemeanor | 2,586 | Reg |
| 468 | Archives | PT | PT SUMMER (10WEEKS )TO PT 26 WEEKS | 1,434 | Reg |
| | | | Impact to Budget (Salaries) | 16,325 | |
| | | | FICA 7.65% | 1,249 | |
| | | | Regular Retirement 10.92% | 1,783 | |
| | | | Police Retirement 13.41% | | |
| | | | Health | | |
| | | | Workers Comp | | |
| | | | **Impact to Budget** | **19,357.00** | |
| 420 | Sheriff | FT | Major | 1,000 | Pol |
| | | | Captain | 1,000 | Pol |
| | | | Impact to Budget (Salaries) | 2,000 | |
| | | | FICA 7.65% | 153 | |
| | | | Police Retirement 13.41% | 268 | |
| | | | **Impact to Sheriff Budget** | **$2,421** | |

**NEW EMPLOYEE POSITION REQUEST**
**FIRE DEPARTMENT**
**FISCAL YEAR 2014-2015**

| New Position Title | Status | Justification | Salary Requested | Retirement |
|---|---|---|---|---|
| 1 Fire Fighters | FT | Additional personnel needed to supplement volunteers | $26,812 | Pol |
| | | Impact to Budget (Salaries) | $26,812 | |
| | | FICA 7.65% | $2,051 | |
| | | Police Retirement 13.41% | $3,596 | |
| | | Health Insurance (560/mo.) | $6,720 | |
| | | Worker's Compensation .0586 | $158 | |
| | | **Impact to Budget** | **$39,337** | |
| | | Cost of Living Increase (2%) | $24,969 | |
| | | **TOTAL PERSONNEL LINE ITEM** | **$64,306** | |

# EXPENDITURE ANALYSIS
# CAPITAL OUTLAYS SUMMARY
# FISCAL YEAR 2014/2015

| DEPT. NUMBER | DEPARTMENT NAME | ACTUAL 11/12 | BUDGET 12/13 | BUDGET 13/14 | BUDGET 14/15 |
|---|---|---|---|---|---|
| | | | | | |
| 413 | Probate Judge | 961 | 1,100 | 1,100 | - |
| 419 | Facilities Management | 4,941 | 6,500 | 17,000 | 12,000 |
| 420 | Sheriff | 81,894 | 124,163 | 100,000 | 62,245 |
| 421 | Corrections | - | - | 40,000 | 20,500 |
| 422 | Coroner | - | 25,000 | 17,000 | - |
| 426 | ROD | - | - | 2,828 | - |
| 451 | Recreation | - | 4,200 | 5,650 | - |
| 466 | Information Technology | 11,646 | 17,400 | 22,500 | 27,750 |
| 467 | Public Works | 9,244 | - | 10,000 | - |
| 480 | DSS Clerk of Court | - | - | - | 3,000 |
| 498 | Airport | - | 195,000 | 7,700 | - |
| | Fire Department | 814,841 | 227,315 | 196,500 | 1,478,560 |
| | **TOTAL CAPITAL OUTLAY:** | **923,527** | **600,678** | **420,278** | **1,604,055** |

**EXPENDITURE ANALYSIS**
**CAPITAL OUTLAY BY DEPARTMENT**
**FISCAL YEAR 2014/2015**

| DEPT. # | DEPARTMENT | CAPITAL PURCHASE | UNIT COST | TOTAL COST |
|---|---|---|---|---|
| | | | | |
| 419 | Facilities | Judicial Heat Pumps | 4,000 | 4,000 |
| | | DSS Heat Pump | 4,000 | 4,000 |
| | | Health Department Heat Pumps | 2,000 | 4,000 |
| | | | | |
| | | | | |
| 420 | Sheriff | Upgrade Radio's | 62,245 | 62,245 |
| | | | | |
| | | | | |
| 421 | Corrections | 2 HVAC Units (Annex Bldg) | 6,000 | 12,000 |
| | | Replace all Carpet in Admin Section | 8,500 | 8,500 |
| | | | | |
| | | | | |
| 466 | Information Tech. | | | |
| | | Computer Upgrades (includes 3 Magistrates 4 Tax | 5,550 | 5,550 |
| | | 1 Laptop Tax Collector | 1,200 | 1,200 |
| | | Ten (10) Desktop Computers | 12,000 | 12,000 |
| | | Network Equipment replacement | 6,000 | 6,000 |
| | | Assessor's Server RAM | 1,000 | 1,000 |
| | | Server hard drive replacement | 2,000 | 2,000 |
| | | | | |
| | | | | |
| 480 | DSS Clerk of Court | Server | 3,000 | 3,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | Fire | Bunker Gear | 1,728 | 34,560 |
| | | Radios | 6,600 | 33,000 |
| | | Pickup Truck | 40,000 | 40,000 |
| | | Roof Station One | 100,000 | 100,000 |
| | | Air Comp/Fill Station | 52,000 | 52,000 |
| | | Quan Fit Test Machine | 9,000 | 9,000 |
| | | Wyboo Facility | 200,000 | 200,000 |
| | | Fire Engine | 560,000 | 560,000 |
| | | Rescue | 450,000 | 450,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | **TOTAL CAPITAL OUTLAY:** | | **1,604,055** |

**CLARENDON COUNTY**
**GENERAL LONG TERM DEBT**
**COUNTY INDEBTEDNESS**
**FISCAL YEAR 2014/2015**

| Date Issued | | Amount Issued | Balance as of 7/1/14 | Payment Date | Interest | Principal |
|---|---|---|---|---|---|---|
| Jun - 2001 | | 4,500,000 * | 783,000 | 3/01/2015 | 11,040 | 380,000 |
| | | | | 9/1/2015 | 5,682 | |
| Aug - 2011 | | 156,000 | 71,000 | 3/1/2015 | 884 | 35,000 |
| | | | | 9/1/2015 | 448 | |
| Feb - 2012 | | 156,000 | 95,900 | 3/1/2015 | 954 | 31,200 |
| | | | | 9/1/2015 | 644 | |
| Aug - 2012 | | 156,000 | 122,400 | 3/1/2015 | 849 | 34,200 |
| | | | | 9/1/2015 | 571 | |
| Feb - 2013 | | 113,600 | 113,600 | 3/1/2015 | 1,034 | |
| | | | | 9/1/2015 | 1,034 | |
| Aug - 2013 | | 151,650 | 151,650 | 3/1/2015 | 1,632 | |
| | | | | 9/1/2015 | 1,659 | |
| Feb - 2014 | | 141,650 | 141,650 | 3/1/2015 | 1,082 | |
| | | | | 9/1/2015 | 1,100 | |
| Apr-14 | ** | 3,500,000 | 3,500,000 | 9/1/2014 | 49,550 | |
| | | | | 3/1/2015 | 63,250 | |
| | | | | 9/1/2015 | 63,250 | |
| Aug-14 | ** | 155,000 | 155,000 | 3/1/2015 | 1,645 | |
| | | | | 9/1/2015 | 1,675 | |
| Feb-15 | ** | 141,650 | 141,650 | 9/1/2015 | 1,150 | |
| Sep-14 | ** | 200,000 | 200,000 | 3/1/2015 | 3,600 | 25,000 |
| | | | | 9/1/2015 | 3,150 | 25,000 |
| | | | | Payments: | 215,883 | 530,400 |

General Long Term Balance 6/30/15 4,995,450

*Bond Refinanced March 2010
**Est.

**CLARENDON COUNTY**
**GENERAL LONG TERM DEBT**
**FIRE INDEBTEDNESS**
**FISCAL YEAR 2014/2015**

| Date Issued | Amount Issued | Balance as of 7/1/14 | Payment Date | Interest | Principal |
|---|---|---|---|---|---|
| Aug-13 | 720,000 | 720,000.00 | 9/1/2015 | 23,894 | 38,624 |
| Apr-15 | 560,000 | 560,000.00 | 9/1/2015 | 19,200 | 30,900 |
| | | | Payments: | 43,094 | 69,524 |
| **General Long Term Balance 6/30/15** | | **1,210,476** | | | |

*Estimates for First Reading, final figure to be available at Second Reading