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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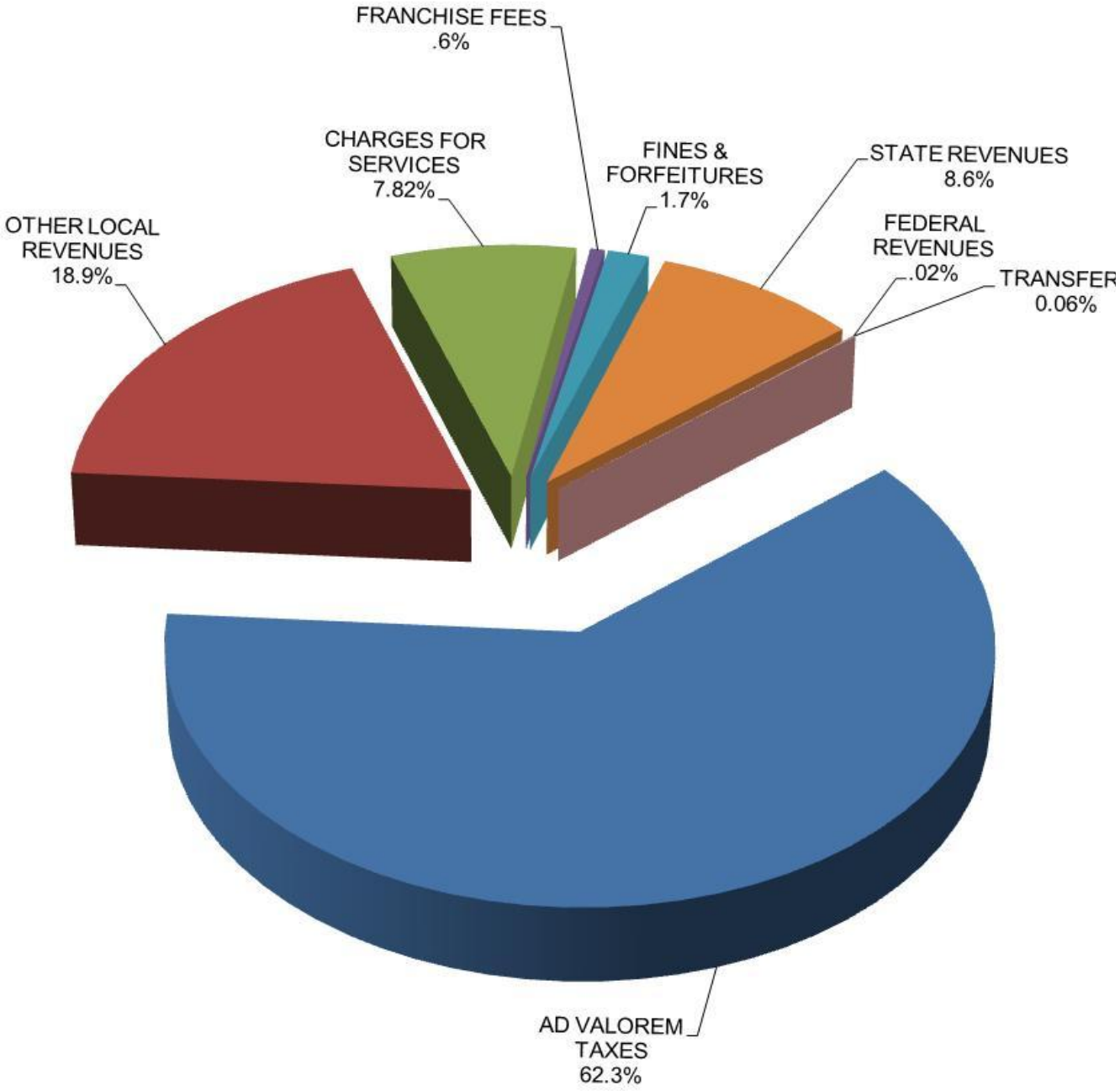
CLARENDON COUNTY TOTAL APPROPRIATION NEEDS
FISCAL YEAR 2014/2015

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

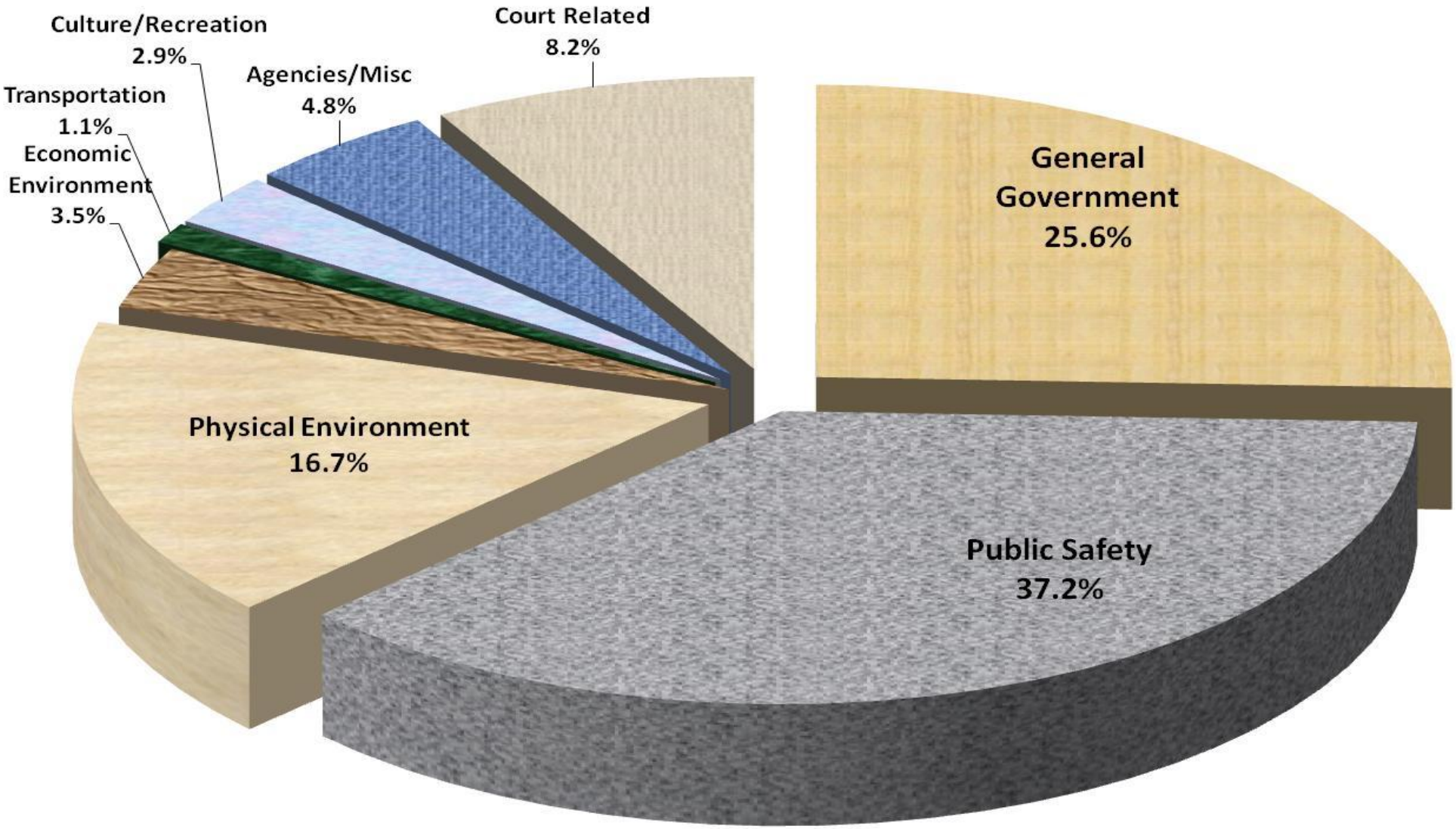
00330-40006	Voter Registration Office	-	-	-	50,000	50,000
00330-44000	Merchants Inventory	48,909	48,909	48,220	48,900	680
00330-44015	Clerk/Sheriff/Probate/Coroner	7,875	7,875	7,900	7,900	-
00330-44025	Vital Records Fees	7,668	8,015	7,300	-	(7,300)
00330-44030	State Aid and Allocations	1,076,433	1,286,432	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