Clarendon County
South Carolina

ANNUAL BUDGET

FISCAL YEAR
2015-2016

ANNUAL BUDGET
FY 2015-2016
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CLARENDON COUNTY BUDGET SUMMARY - GENERAL FUND
FISCAL YEAR 2015/2016

DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)	PERCENT
REVENUES						
AD VALOREM TAXES	10,930,218	11,497,530	11,857,284	12,646,322	789,038	6.65%
OTHER LOCAL REVENUE	3,334,890	3,271,528	3,380,050	3,440,500	60,450	1.79%
CHARGES FOR SERVICES	1,502,843	1,474,331	1,490,050	1,541,750	51,700	3.47%
FRANCHISE FEES	107,496	111,058	115,000	120,000	5,000	4.35%
FINES & FORFEITURES	323,066	319,117	330,000	330,000	-	0.00%
STATE REVENUES	1,564,500	1,588,177	1,669,200	1,651,800	(17,400)	-1.04%
FEDERAL REVENUES	4,467	4,467	4,500	4,500	-	0.00%
TRANSFERS	11,000	11,000	11,000	30,000	19,000	172.73%
UNRESTRICTED RESERVE FUND	-	-	-	-	-	N/A
LOST RESERVE FUND	-	-	200,000	100,000	(100,000)	-50.00%
TOTAL REVENUES	**17,778,480**	**18,277,207**	**19,057,084**	**19,864,872**	807,788	4.70%
					-	
EXPENSES						
ADMINISTRATION	225,049	246,812	249,816	263,499	13,683	5.48%
COUNTY COUNCIL	163,752	140,053	116,516	121,202	4,686	4.02%
ASSESSOR	464,679	444,309	473,705	495,334	21,629	4.57%
FACILITIES MANAGEMENT	491,433	505,907	527,983	547,392	19,409	3.68%
CORRECTIONS	1,876,705	1,873,172	2,041,632	2,068,448	26,816	1.31%
COMMUNICATIONS	650,708	660,103	729,087	779,349	50,262	6.89%
EMERGENCY PREPAREDNESS	92,825	81,217	87,536	87,252	(284)	-0.32%
ROD	159,521	132,348	130,781	104,704	(26,077)	-19.94%
ANIMAL CONTROL	160,566	226,955	218,388	222,054	3,666	1.68%
LANDFILL	1,674,321	1,709,809	1,651,970	1,741,629	89,659	5.43%
PLANNING/PUBLIC SERVICE	400,272	301,641	321,428	320,711	(717)	-0.22%
FLEET MAINTENANCE	180,757	180,224	185,882	184,144	(1,738)	-0.94%
DEVELOPMENT BOARD	329,130	324,905	341,087	338,305	(2,782)	-0.82%
ENGINEER	-	95,164	99,736	102,226	2,490	2.50%
FINANCE	224,521	252,754	299,363	314,564	15,201	5.08%
HUMAN RESOURCES	171,743	170,381	174,241	182,166	7,925	4.55%
GRANTS	110,283	109,760	113,008	116,765	3,757	3.32%
PROCUREMENT	105,056	112,190	117,549	122,049	4,500	3.83%
RECREATION	433,291	451,160	437,190	454,871	17,681	4.04%
TAX COLLECTOR	169,551	156,824	166,408	213,265	46,857	28.16%
INFORMATION TECHNOLOGIES	346,997	348,164	388,660	420,359	31,699	8.16%
PUBLIC WORKS	915,977	959,763	928,472	933,657	5,185	0.56%
ARCHIVES	54,711	52,137	59,669	59,732	63	0.11%
AGENCIES	2,181,138	2,036,494	1,938,765	1,872,512	(66,253)	-3.42%
NON-DEPARTMENTAL	1,754,909	1,805,699	1,990,475	2,329,553	339,078	17.04%
AIRPORT COMMISSION	38,022	18,844	29,750	29,445	(305)	-1.03%
TRANSFERS	40,000	40,000	59,000	65,000	6,000	10.17%
	13,415,917	**13,436,786**	**13,878,097**	**14,490,187**	**612,090**	4.41%
CLERK OF COURT	235,003	254,186	255,463	210,374	(45,089)	-17.65%
FAMILY COURT	90,966	132,280	137,167	141,513	4,346	3.17%
DSS FUNDS - CLERK OF COURT	150,023	104,564	118,872	118,150	(722)	-0.61%
MAGISTRATE	471,638	481,653	531,326	515,812	(15,514)	-2.92%
PROBATE JUDGE	126,558	140,820	150,574	151,992	1,418	0.94%
AUDITOR	180,433	185,795	198,372	214,826	16,454	8.29%
VETERAN'S AFFAIRS	66,786	61,098	64,024	66,478	2,454	3.83%
TREASURER	172,054	164,217	191,480	188,652	(2,828)	-1.48%
SHERIFF	2,942,394	3,001,819	3,171,873	3,338,990	167,117	5.27%
DSS FUNDS - SHERIFF	10,108	7,771	12,000	12,000	-	0.00%
CORONER	142,442	165,219	128,000	132,023	4,023	3.14%
MASTER IN EQUITY	32,517	34,238	36,313	38,877	2,564	7.06%
BD. of ELECTIONS & VOTER REG.	144,826	157,502	183,523	244,998	61,475	33.50%
	4,765,748	**4,891,159**	**5,178,987**	**5,374,685**	**195,698**	3.78%
TOTAL EXPENDITURES:	**18,181,665**	**18,327,945**	**19,057,084**	**19,864,872**	**807,788**	4.24%
Excess/(Deficit)	**-**	**-**	**-**	**-**		

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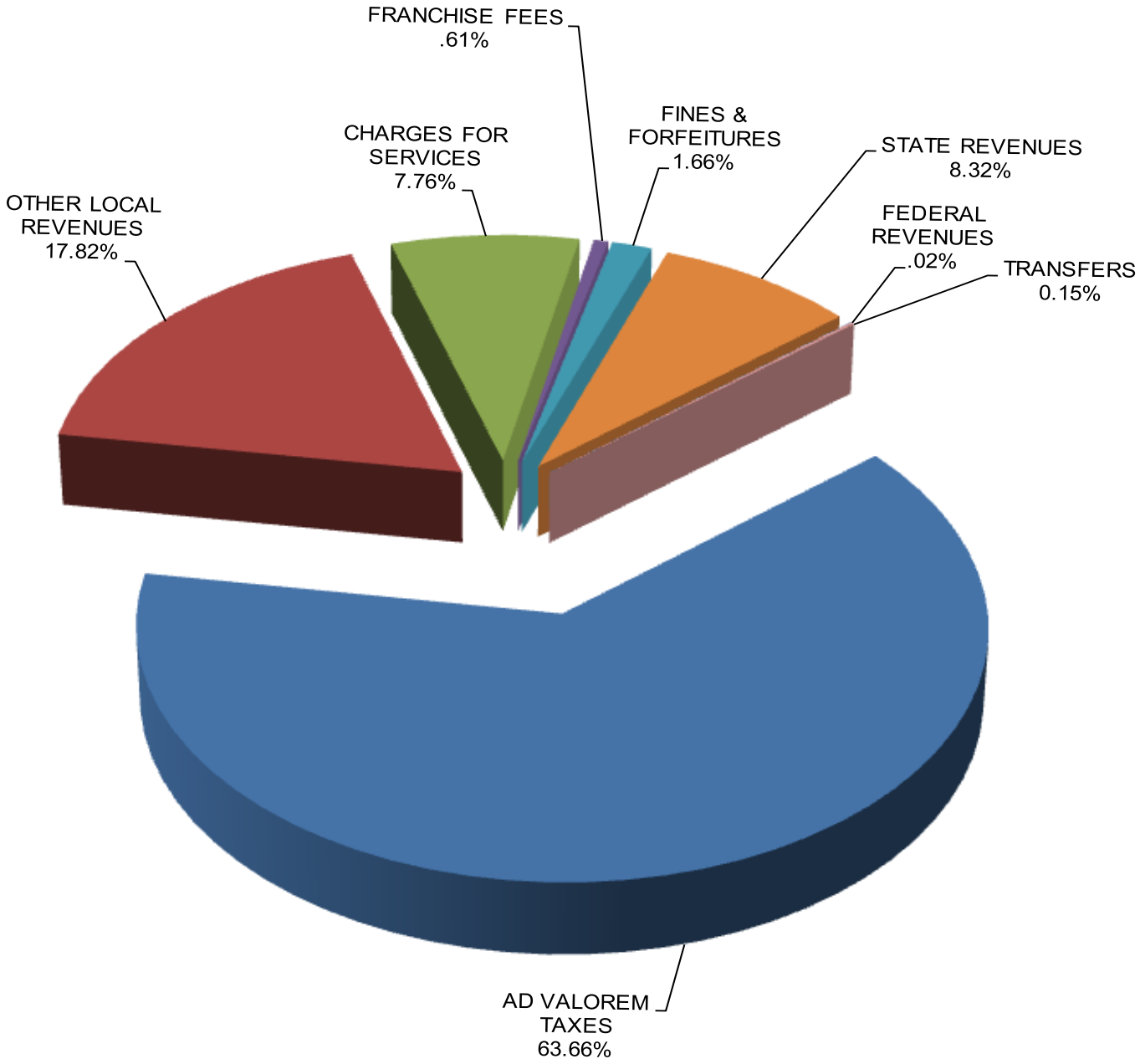
CLARENDON COUNTY TOTAL APPROPRIATION NEEDS
FISCAL YEAR 2015/2016

DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16
ADMINISTRATION	225,049	246,812	246,157	263,499
CLERK OF COURT	235,003	254,186	252,866	210,374
MAGISTRATE	471,638	481,653	512,159	515,812
PROBATE JUDGE	126,558	140,820	148,093	151,992
COUNTY COUNCIL	163,752	140,053	116,516	121,202
ASSESSOR	464,679	444,309	466,460	495,334
AUDITOR	180,433	185,795	195,508	214,826
VETERAN'S AFFAIRS	66,786	61,098	63,074	66,478
TREASURER	172,054	164,217	188,099	188,652
FACILITIES MANAGEMENT	491,433	505,907	522,514	547,392
SHERIFF	2,942,394	3,001,819	3,131,919	3,338,990
CORRECTIONS	1,876,705	1,873,172	2,015,155	2,068,448
CORONER	142,442	165,219	127,076	132,023
COMMUNICATIONS	650,708	660,103	717,634	779,349
EMERGENCY PREPAREDNESS	92,825	81,217	86,206	87,252
FAMILY COURT	90,966	132,280	134,971	141,513
ROD	159,521	132,348	129,004	104,704
MASTER IN EQUITY	32,517	34,238	35,997	38,877
ANIMAL CONTROL	160,566	226,955	217,524	222,054
LANDFILL	1,674,321	1,709,809	1,649,493	1,741,629
PLANNING/PUBLIC SERVICE	400,272	301,641	316,642	320,711
FLEET MAINTENANCE	180,757	180,224	182,954	184,144
DEVELOPMENT BOARD	329,130	324,905	338,121	338,305
ENGINEER	-	95,164	98,052	102,226
FINANCE	224,521	252,754	294,563	314,564
HUMAN RESOURCES	171,743	170,381	171,552	182,166
GRANTS	110,283	109,760	111,164	116,765
PROCUREMENT	105,056	112,190	115,713	122,049
RECREATION	433,291	451,160	432,826	454,871
TAX COLLECTOR	169,551	156,824	164,744	213,265
VOTER REGISTRATION	144,826	157,502	181,650	244,998
INFORMATION TECHNOLOGIES	346,997	348,164	373,362	420,359
PUBLIC WORKS	915,977	959,763	918,753	933,657
ARCHIVES	54,711	52,137	56,904	59,732
DSS FUNDS - CLERK OF COURT	150,023	104,564	117,144	118,150
DSS FUNDS - SHERIFF	10,108	7,771	12,000	12,000
AGENCIES	2,181,138	2,036,494	1,938,765	1,872,512
NON-DEPARTMENTAL	1,754,909	1,805,699	2,186,999	2,329,553
AIRPORT COMMISSION	38,022	18,844	29,750	29,445
TRANSFER	40,000	40,000	59,000	65,000
TOTAL COUNTY GENERAL OPERATIONAL BUDGET:	**18,181,665**	**18,327,945**	**19,057,084**	**19,864,872**
GENERAL COUNTY OBLIGATION DEBT:	**446,134**	**496,158**	**746,283**	**700,448**
Administration Complex Lease / Purchase	**281,852**	**281,852**	**281,853**	**281,853**
Courthouse Lease / Purchase	**-**	**263,050**	**262,925**	**262,550**
SUB-TOTAL:	**18,909,651**	**19,369,005**	**20,348,145**	**21,109,723**
SPECIAL PURPOSE OPERATING FUNDS:				
F.E. Dubose Vocational School	205,000	205,000	205,000	210,000
Fire	1,873,571	2,027,631	3,591,415	3,045,000
TOTAL SPECIAL PURPOSE DISTRICTS OPERATIONAL BUDGET:	**2,078,571**	**2,232,631**	**3,796,415**	**3,255,000**
FIRE DISTRICT DEBT OBLIGATIONS:				
Fire Debt:	88,659	169,869	112,618	112,618
TOTAL FIRE DISTRICT DEBT OBLIGATIONS:	**88,659**	**169,869**	**112,618**	**112,618**
SUB-TOTAL SPECIAL PURPOSE OPERATION & DEBT:	**2,167,230**	**2,402,500**	**3,909,033**	**3,367,618**
TOTAL APPROPRIATIONS FOR EXPENDITURES TO BE MADE BY CLARENDON COUNTY:	**21,076,881**	**21,771,505**	**24,257,178**	**24,477,341**
ENTERPRISE FUNDS:				
Clarendon County Water & Sewer (Operating Expenses)	**461,332**	**453,080**	**486,420**	**583,057**
Weldon Auditorium Complex (Operating Expenses)	**247,152**	**268,244**	**219,868**	**212,452**

Budgeted Revenue Sources



CLARENDON COUNTY GENERAL REVENUE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-004-	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
AD VALOREM						
00310-40010	Real Estate Taxes	8,652,648	9,025,405	9,278,360	9,867,995	589,635
00310-40015	Vehicle Taxes	1,160,309	1,319,957	1,353,924	1,383,327	29,403
00310-40025	Delinquent Taxes	1,117,261	1,152,168	1,225,000	1,395,000	170,000
00300-30021	LOST Reserve	-	-	200,000	100,000	(100,000)
OTHER LOCAL REVENUES						
00310-40031	LOST Revenue	2,257,879	2,408,863	2,300,000	2,400,000	100,000
00310-40032	Local Accommodations Tax (3%)	176,929	188,378	190,000	200,000	10,000
00310-40035	Payments in Lieu of Taxes	45,059	45,383	114,000	110,000	(4,000)
00310-40036	Payments in Lieu - Motor Carriers	167,182	133,172	155,000	155,000	-
00310-40040	Treasurer's Cost to Cities	4,255	4,087	4,250	20,000	15,750
00310-40046	Delinquent Tax Fees	235,314	221,625	210,000	235,000	25,000
00310-40056	Hanger Rent	36,431	37,889	40,000	38,500	(1,500)
00310-40060	Investment Income	1,900	1,729	1,800	2,000	200
00310-40065	Multi-County Industrial Park	58,810	50,732	75,000	75,000	-
00310-40070	Miscellaneous Revenue	158,990	156,696	170,000	170,000	-
00310-40075	Sale of Assets	192,141	2,093	100,000	25,000	(75,000)
00310-42400	Contributions	-	-	20,000	10,000	(10,000)
CHARGES FOR SERVICES						
00315-41000	Assessors Fees	4,614	4,867	5,000	4,500	(500)
00315-41001	Moving Permits	2,400	2,425	2,500	2,500	-
00315-41005	Building Permits	94,076	102,815	105,000	110,000	5,000
00315-41010	Master in Equity	20,448	20,260	21,000	21,000	-
00315-41015	Probate Fees	81,036	65,193	85,000	65,000	(20,000)
00315-41020	Clerk of Court Fees/Fines	150,366	126,306	125,000	127,000	2,000
00315-41025	ROD Fees	129,998	135,386	125,000	150,000	25,000
00315-41040	County Road User Fee	711,596	720,330	720,000	730,000	10,000
00315-41045	Temporary Tag Fee	780	401	550	550	-
00315-41046	Decal Issuance	21,865	23,457	24,000	24,500	500
00315-41050	Planning/Public Service Com.	8,120	7,030	8,500	7,500	(1,000)
00315-41070	Sheriff Fees	2,245	2,845	2,000	2,000	-
00315-41071	House Arrest Fees	144	-	-	-	-
00315-41072	Municipal Inmate Housing	28,984	25,153	32,000	20,000	(12,000)
00315-41073	Animal Control Fees	2,055	2,110	2,000	2,200	200
00315-41074	Transfer Station Lease	20,748	-	-		-
00315-41075	Landfill Fees	153,356	157,112	145,000	185,000	40,000
00315-41076	Recreation Canteen	15,083	20,186	17,500	25,000	7,500
00315-41077	Recreation Registration Fees	46,379	51,706	60,000	55,000	(5,000)
00315-41078	Recreation Sponsorship	8,550	6,750	10,000	10,000	-
FRANCHISE FEES						
00320-42000	Franchise Fees	107,496	111,058	115,000	120,000	5,000
FINES & FORFEITURES						
00325-43000	Magistrate Fines	323,066	319,117	330,000	330,000	-
STATE REVENUES						
00330-40005	Voter Registration Board	-	9,637	8,800	9,500	700

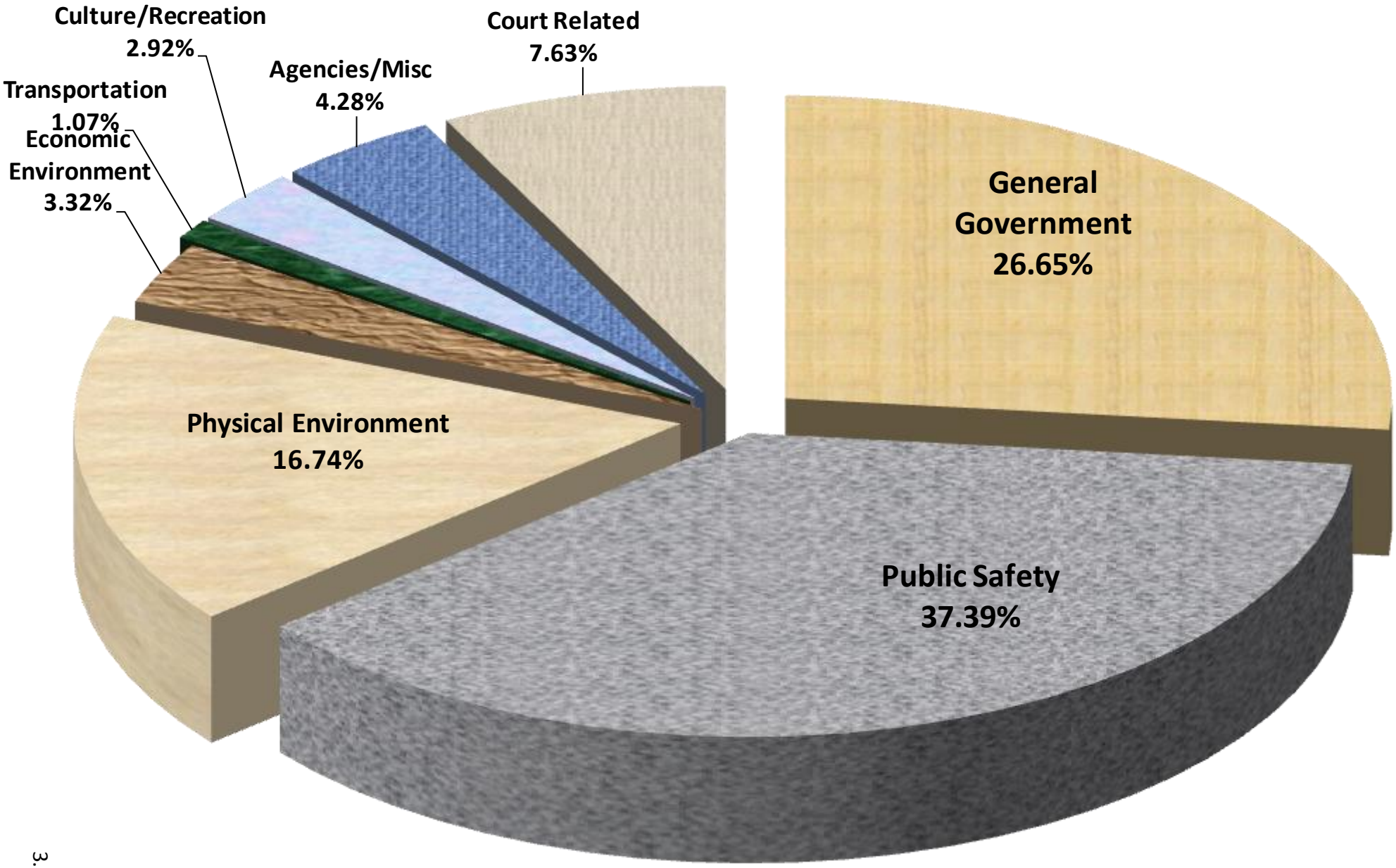
ACCOUNT 010-004-	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00330-40006	Voter Registration Office	-	-	50,000	60,000	10,000
00330-44000	Merchants Inventory	48,909	48,909	48,900	48,900	-
00330-44015	Clerk/Sheriff/Probate/Coroner	7,875	7,875	7,900	7,900	-
00330-44025	Vital Records Fees	8,015	-	-		-
00330-44030	State Aid and Allocations	1,286,432	1,291,820	1,288,600	1,285,000	(3,600)
00330-44035	Accommodations Tax (1st 25K + 5%)	30,984	31,392	31,000	31,500	500
00330-44040	DSS Revenue	28,716	29,076	65,000	35,000	(30,000)
00330-44045	Salary Reimb: Family Court DSS	141,899	149,863	145,000	145,000	-
00330-44050	Salary Reimb: Civil Process	3,003	10,457	12,000	15,000	3,000
00330-44055	Solid Waste Tire Fees	8,667	9,149	12,000	14,000	2,000
FEDERAL REVENUES						
00335-45005	Veterans Affairs	4,467	4,467	4,500	4,500	-
TRANSFERS						
06000-49080	Drug Court	5,000	5,000	5,000	5,000	-
06000-49022	Landsale	-	-	-	15,000	15,000
06000-49090	Water & Sewer	6,000	6,000	6,000	10,000	4,000
	TOTAL REVENUES	**17,778,480**	**18,277,207**	**19,057,084**	**19,864,872**	**807,788**

CLARENDON COUNTY GENERAL REVENUE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 062-004-	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00620	**OPERATING REVENUES - FIRE**					
AD VALOREM						
00359-40010	Real Estate Taxes	1,761,004	1,794,292	1,826,955	2,189,500	362,545
00359-40015	Vehicle Taxes	248,875	263,164	291,180	328,000	36,820
00359-40025	Delinquent Taxes	186,327	219,754	205,000	230,000	25,000
00359-40027	Credit Card Fees	(2,611)	(3,057)	(3,070)	(3,700)	(630)
00359-40060	Investment Income	1,625	1,372	1,350	1,200	(150)
00300-30005	Unrestricted Reserve Fund	-	-	710,000	300,000	(410,000)
	TOTAL REVENUES	**2,195,219**	**2,275,525**	**3,031,415**	**3,045,000**	**13,585**

*** See Debt Service page 6.2**

Expenses By Category



CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00410	**ADMINISTRATION**					
5001	Salaries	169,556	188,210	190,778	195,204	4,426
5003	Regular Retirement Expense	15,805	18,883	17,189	20,759	3,570
5004	FICA Expense	12,718	12,101	13,266	14,604	1,338
5008	Health Insurance	9,960	10,489	11,383	14,132	2,749
5010	Office Supplies	2,029	1,969	2,000	2,000	-
5014	Contractual Services	2,453	2,431	2,700	2,700	-
5017	Fuel, Gas & Oil	3,882	4,367	4,000	4,000	-
5064	Travel & Training	6,056	5,328	6,000	7,000	1,000
5289	Membership and Dues	2,590	3,035	2,500	3,100	600
	TOTAL EXPENSES	225,049	246,812	249,816	263,499	13,683

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00411	**CLERK OF COURT**					
5001	Salaries	107,404	111,930	113,239	113,239	-
5003	Regular Retirement Expense	11,385	11,865	12,366	12,524	158
5004	FICA Expense	11,544	11,348	8,663	8,663	-
5008	Health Insurance	25,358	24,257	26,010	36,823	10,813
5009	Police Retirement	2,951	2,531	-	-	-
5010	Office Supplies	5,330	5,959	6,000	6,000	-
5027	Equipment & Repairs	1,283	1,518	2,000	2,000	-
5064	Travel & Training	3,136	3,142	4,000	4,000	-
5071	Court Refreshments	3,658	3,973	4,000	4,000	-
5074	Jurors	14,027	24,198	23,000	23,000	-
5087	Courthouse Security	48,802	53,341	56,060	-	(56,060)
5289	Membership and Dues	125	125	125	125	-
	TOTAL EXPENSES	235,003	254,186	255,463	210,374	(45,089)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005-	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00412	**MAGISTRATE**					
5001	Salaries	300,306	300,496	325,435	294,105	(31,330)
5003	Regular Retirement Expense	19,055	18,886	20,382	18,249	(2,133)
5004	FICA Expense	20,440	20,317	24,896	22,499	(2,397)
5008	Health Insurance	102,107	108,367	120,251	142,109	21,858
5009	Police Retirement	14,826	15,707	18,612	17,100	(1,512)
5010	Office Supplies	4,292	5,339	8,000	8,000	-
5014	Contractual Services	514	1,655	800	800	-
5027	Equipment & Repairs	2,000	2,866	1,000	1,000	-
5064	Travel & Training	3,872	5,686	4,500	4,500	-
5068	Bond	725	1,934	1,500	1,500	-
5074	Jurors	3,051	-	5,500	5,500	-
5289	Membership and Dues	450	400	450	450	-
	TOTAL EXPENSES	471,638	481,653	531,326	515,812	(15,514)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00413	**PROBATE JUDGE**					
5001	Salaries	90,792	92,376	93,987	93,987	-
5003	Regular Retirement Expense	3,098	4,121	4,672	4,732	60
5004	FICA Expense	6,850	7,685	8,182	8,182	-
5005	Part-Time Employment	-	9,448	12,968	12,974	6
5008	Health Insurance	9,961	10,489	11,833	14,132	2,299
5009	Police Retirement	7,563	8,083	8,607	8,818	211
5010	Office Supplies	3,392	3,434	4,295	3,162	(1,133)
5014	Contractual Services	2,212	2,297	2,500	2,500	-
5027	Equipment & Repairs	-	-	700	750	50
5064	Travel & Training	1,585	1,736	2,430	2,355	(75)
5098	Capital Expense	755	782	-	-	-
5289	Membership and Dues	350	370	400	400	-
	TOTAL EXPENSES	126,558	140,820	150,574	151,992	1,418

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00414	**COUNTY COUNCIL**					
5001	Salaries	99,822	85,829	66,000	66,000	-
5003	Regular Retirement Expense	10,581	9,147	7,207	7,300	93
5004	FICA Expense	7,107	6,107	5,049	5,049	-
5008	Health Insurance	33,592	30,871	27,810	33,803	5,993
5010	Office Supplies	2,231	829	1,000	1,000	-
5014	Contractual Services	1,473	1,822	2,000	2,000	-
5064	Travel & Training	6,059	4,020	3,700	3,500	(200)
5070	Awards and Misc.	2,452	1,427	1,700	1,500	(200)
5186	Professional Services	385	-	2,000	1,000	(1,000)
5289	Membership and Dues	50	-	50	50	-
	TOTAL EXPENSES	163,752	140,053	116,516	121,202	4,686

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00415	**ASSESSOR**					
5001	Salaries	325,477	309,498	327,617	330,215	2,598
5003	Regular Retirement Expense	34,500	32,807	35,776	36,522	746
5004	FICA Expense	23,908	22,777	25,063	25,261	198
5008	Health Insurance	51,543	52,645	58,664	76,466	17,802
5010	Office Supplies	1,876	1,738	2,100	2,500	400
5017	Fuel, Gas & Oil	1,868	1,956	2,600	2,100	(500)
5025	Maintenance Contracts	5,611	5,442	6,300	6,200	(100)
5027	Equipment & Repairs	1,484	1,538	1,400	1,700	300
5060	Mapping & Supplies	3,250	365	1,100	800	(300)
5063	GIS Support	4,480	4,297	-	-	-
5064	Travel & Training	8,262	6,065	8,365	8,420	55
5166	License Fees	350	2,500	640	2,590	1,950
5172	Software Purchases	894	1,517	2,800	1,280	(1,520)
5289	Membership and Dues	1,176	1,166	1,280	1,280	-
	TOTAL EXPENSES	464,679	444,309	473,705	495,334	21,629

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00416	**AUDITOR**					
5001	Salaries	120,747	120,747	123,162	130,162	7,000
5003	Regular Retirement Expenses	12,799	12,799	13,450	14,396	946
5004	FICA Expense	8,666	8,636	9,422	9,957	535
5008	Health Insurance	25,692	29,959	36,798	45,182	8,384
5010	Office Supplies	4,567	3,017	6,018	5,900	(118)
5014	Contractual Services	2,483	2,458	2,394	2,733	339
5027	Equipment & Repairs	-	180	500	500	-
5037	Computer SW - Boat Valuation	1,305	1,257	1,580	1,098	(482)
5064	Travel & Training	3,929	4,194	4,778	4,628	(150)
5075	Vehicle Registration Data	-	2,373	-	-	-
5289	Membership and Dues	245	175	270	270	-
	TOTAL EXPENSES	180,433	185,795	198,372	214,826	16,454

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00417	**VETERAN'S AFFAIRS**					
5001	Salaries	44,035	40,290	40,858	40,858	-
5003	Regular Retirement Expenses	4,591	4,246	4,454	4,519	65
5004	FICA Expense	3,175	2,893	3,126	3,126	-
5008	Health Insurance	9,343	9,024	10,216	12,605	2,389
5010	Office Supplies	2,069	1,515	500	500	-
5025	Maintenance Contracts	450	575	500	500	-
5027	Equipment & Repairs	2,643	1,091	1,550	1,550	-
5064	Travel & Training	480	1,428	2,620	2,620	-
5289	Membership and Dues	-	35	200	200	-
	TOTAL EXPENSES	66,786	61,098	64,024	66,478	2,454

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00418	**TREASURER**					
5001	Salaries	119,030	115,936	128,703	123,935	(4,768)
5003	Regular Retirement Expense	11,258	11,258	11,911	12,536	625
5004	FICA Expense	8,632	8,387	9,468	9,481	13
5008	Health Insurance	20,253	21,436	27,237	29,557	2,320
5009	Police Retirement	1,560	1,271	1,973	1,455	(518)
5010	Office Supplies	2,809	1,190	3,788	3,788	-
5014	Contractual Services	3,182	2,635	3,600	3,600	-
5027	Equipment & Repairs	2,175	-	1,000	1,000	-
5064	Travel & Training	3,155	2,104	3,800	3,300	(500)
	TOTAL EXPENSES	172,054	164,217	191,480	188,652	(2,828)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00419	**FACILITIES MANAGEMENT**					
5001	Salaries	209,786	221,991	239,120	242,702	3,582
5003	Regular Retirement Expense	22,237	23,531	26,065	26,843	778
5004	FICA Expense	15,750	16,505	18,293	18,567	274
5008	Health Insurance	43,360	50,421	59,902	72,154	12,252
5010	Office Supplies	80	62	500	500	-
5017	Fuel, Gas, & Oil	3,892	4,196	5,000	4,000	(1,000)
5018	Heating Oil	3,921	-	-	-	-
5027	Equipment & Repairs	1,713	3,164	2,500	2,500	-
5041	Uniforms/Clothing Allowance	2,988	3,267	2,700	3,000	300
5044	Cleaning Supplies	13,899	10,067	13,000	10,000	(3,000)
5064	Travel & Training	519	711	1,135	700	(435)
5098	Capital Expense	-	22,812	12,000	-	(12,000)
5105	Custodial	2,353	2,777	3,000	3,000	-
5216	DSS Bldg Repairs & Maint.	34,002	35,717	41,000	37,000	(4,000)
5219	Health Department	-	29,960	23,850	30,000	6,150
5226	Facilities Repairs	136,804	80,554	79,618	96,126	16,508
5289	Membership and Dues	129	171	300	300	-
	TOTAL EXPENSES	491,433	505,907	527,983	547,392	19,409

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00420	**SHERIFF**					
5001	Salaries	1,631,574	1,648,297	1,728,715	1,728,715	-
5003	Regular Retirement Expenses	9,141	8,076	6,053	6,741	688
5004	FICA Expense	120,124	121,438	132,247	132,247	-
5008	Health Insurance	297,976	314,723	365,524	421,990	56,466
5009	Police Retirement	189,004	200,093	223,196	227,466	4,270
5010	Office Supplies	11,962	9,079	16,000	15,000	(1,000)
5011	Physicals	261	583	1,000	1,000	-
5014	Contractual Services	13,428	18,110	15,000	15,000	-
5017	Fuel, Gas, & Oil	292,048	299,449	320,000	290,000	(30,000)
5024	Service Contracts	3,724	8,310	8,000	11,000	3,000
5027	Equipment & Repairs	86,320	92,582	110,000	96,000	(14,000)
5032	Supplies	15,378	19,585	25,000	20,000	(5,000)
5041	Uniforms/Clothing Allowance	33,446	34,195	40,000	35,000	(5,000)
5064	Travel & Training	8,396	9,830	22,493	23,000	507
5067	Court Expense	1,779	1,625	3,000	2,000	(1,000)
5068	Bond	-	200	400	400	-
5070	Awards and Misc.	2,843	2,389	2,000	1,500	(500)
5079	K-9 Related		382	-	10,000	
5084	OSHA Safety Supplies	-	702	3,500	2,500	(1,000)
5088	Ammunition	5,084	11,188	10,000	10,000	-
5098	Capital Expense	135,825	121,632	62,245	213,431	151,186
5101	Purchase of Stolen Property	210	125	1,000	1,000	-
5136	Lab Supplies	2,898	2,854	4,500	3,000	(1,500)
5143	Radios and Equipment	39,839	39,199	35,000	35,000	-
5154	SCDJJ Juvenile Housing	2,975	10,125	5,000	5,000	-
5164	Boat Expenses	8,155	6,565	5,000	5,000	-
5168	Extradition Costs	3,540	279	1,000	1,000	-
5169	Vicitims Advocate Services	17,877	15,412	20,000	20,000	-
5289	Membership & Dues	2,697	3,032	4,000	4,000	-
5299	Animal Control Expense	4,290	-	-	-	-
43016	Towing Fee Expense	1,600	1,760	2,000	2,000	-
	TOTAL EXPENSES	2,942,394	3,001,819	3,171,873	3,338,990	157,117

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00421	**CORRECTIONS**					
5001	Salaries	1,049,387	1,048,009	1,120,901	1,102,475	(18,426)
5003	Regular Retirement Expense	5,258	5,258	5,525	4,730	(795)
5004	FICA Expense	77,072	77,511	85,749	84,890	(859)
5007	Inmate Salaries	-	-	-	7,200	7,200
5008	Health Insurance	207,876	207,768	246,729	296,050	49,321
5009	Police Retirement	121,777	128,299	143,528	145,604	2,076
5010	Office Supplies	3,151	4,041	3,500	2,500	(1,000)
5011	Physicals	105	105	200	200	-
5014	Contractual Services	7,050	7,604	9,600	19,374	9,774
5017	Fuel, Gas & Oil	4,707	3,922	5,000	3,750	(1,250)
5027	Equipment & Repairs	57,625	37,238	30,000	35,000	5,000
5028	Building & Grounds Maintenance	1,898	3,112	5,000	3,000	(2,000)
5032	Supplies	20,984	23,742	20,000	22,000	2,000
5041	Uniforms	4,837	6,973	7,000	11,875	4,875
5042	Dieting of Prisoners	124,674	137,134	143,000	140,000	(3,000)
5049	Medical Care	164,674	124,324	165,000	160,000	(5,000)
5051	LP Gas	5,876	7,906	7,500	6,500	(1,000)
5054	Social Worker	5,664	5,664	6,000	5,700	(300)
5064	Travel & Training	7,705	5,549	7,500	7,500	-
5098	Capital Expense	-	34,835	20,500	2,000	(18,500)
5153	House Arrest Tracking Sys	120	-	1,500	1,000	(500)
5156	Security Equipment	1,731	1,105	3,000	2,200	(800)
5200	Printing & Postage	1,078	485	1,200	1,200	-
5202	Annual Inspections	3,024	2,370	3,300	3,300	-
5289	Membership and Dues	432	217	400	400	-
	TOTAL EXPENSES	1,876,705	1,873,172	2,041,632	2,068,448	26,816

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00422	**CORONER**					
5001	Salaries	38,795	39,703	40,466	40,466	-
5004	FICA Expense	2,968	3,037	3,097	3,097	-
5009	Police Retirement	4,772	5,098	5,427	5,560	133
5017	Fuel, Gas & Oil	1,433	1,967	3,500	3,500	-
5027	Equipment & Repairs	5,455	4,641	4,500	4,500	-
5046	Secretarial Services	16,000	16,000	16,000	16,000	-
5062	Expense Reimbursement	7,200	7,200	7,200	7,200	-
5064	Travel & Training	4,059	4,247	3,000	3,000	-
5076	Medical Services	36,928	57,436	32,110	40,000	7,890
5098	Capital Expense	18,721	17,718	-	-	-
5102	Deputy Coroner	4,004	5,692	10,000	6,000	(4,000)
5106	Telephone/Communications	1,907	1,980	1,500	1,500	-
5289	Membership and Dues	200	500	1,200	1,200	-
	TOTAL EXPENSES	142,442	165,219	128,000	132,023	4,023

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00423	**COMMUNICATIONS**					
5001	Salaries	414,160	414,651	444,168	458,248	14,080
5002	Overtime	57,203	54,072	58,600	60,565	1,965
5003	Regular Retirement Expense	49,965	49,689	54,903	57,381	2,478
5004	FICA Expense	34,723	34,158	38,462	39,689	1,227
5008	Health Insurance	90,933	104,136	128,354	158,366	30,012
5010	Office Supplies	-	183	-	-	-
5027	Equipment & Repairs	400	677	1,500	2,000	500
5041	Uniforms/Clothing Allowance	805	2,000	3,000	3,000	-
5064	Travel & Training	2,519	537	-	-	-
5289	Membership and Dues	-	-	100	100	-
	TOTAL EXPENSES	650,708	660,103	729,087	779,349	50,262

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00424	**EMERGENCY PREPAREDNESS**					
5001	Salaries	55,642	56,046	57,168	58,168	1,000
5003	Regular Retirement Expense	5,898	5,941	6,244	6,433	189
5004	FICA Expense	4,220	4,247	4,373	4,450	77
5008	Health Insurance	4,980	5,244	5,916	7,066	1,150
5010	Office Supplies	42	560	500	500	-
5017	Fuel, Gas & Oil	1,910	1,860	2,000	2,000	-
5025	Maintenance Contracts	1,877	2,144	2,000	2,000	-
5027	Equipment & Repairs	2,734	889	1,500	1,500	-
5064	Travel & Training	552	644	-	-	-
5082	Communications Equip Main	4,648	2,961	4,600	4,600	-
5098	Capital Expense	8,521	-	-	-	-
5213	Satellite Weather Service	1,244	645	2,200	-	(2,200)
5289	Membership and Dues	92	35	35	35	-
5616	Emergency Supplies	465	-	1,000	500	(500)
	TOTAL EXPENSES	92,825	81,217	87,536	87,252	(284)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00425	**FAMILY COURT**					
5001	Salaries	65,608	92,598	94,450	94,450	-
5003	Regular Retirement Expense	6,954	9,782	10,314	10,446	132
5004	FICA Expense	4,699	6,491	7,226	7,226	-
5008	Health Insurance	6,900	16,329	18,477	22,691	4,214
5010	Office Supplies	5,498	4,742	5,000	5,000	-
5064	Travel & Training	1,307	2,338	1,700	1,700	-
	TOTAL EXPENSES	90,966	132,280	137,167	141,513	4,346

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00426	**ROD**					
5001	Salaries	75,585	72,150	76,407	57,398	(19,009)
5003	Regular Retirement Expense	8,012	7,648	8,344	6,348	(1,996)
5004	FICA Expense	5,703	5,451	5,846	4,391	(1,455)
5008	Health Insurance	16,286	14,856	17,749	14,132	(3,617)
5010	Office Supplies	4,249	2,776	6,000	6,000	-
5014	Contractual Services	42,900	16,475	6,500	6,500	-
5027	Equipment & Repairs	3,667	2,635	5,000	5,000	-
5055	Copying & Laminating Plat	1,605	1,032	2,000	2,000	-
5064	Travel & Training	1,389	1,595	2,810	2,810	-
5098	Capital Expense	-	7,605	-	-	-
5289	Membership and Dues	125	125	125	125	-
	TOTAL EXPENSES	159,521	132,348	130,781	104,704	(26,077)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00427	**MASTER IN EQUITY**					
5001	Salaries	13,292	13,292	13,558	13,691	133
5003	Regular Retirement Expense	1,409	1,409	1,481	1,514	33
5004	FICA Expense	867	867	1,038	1,047	9
5008	Health Insurance	8,500	9,024	10,216	12,605	2,389
5010	Office Supplies	190	777	550	550	-
5045	Office Rent	2,400	2,400	2,400	2,400	-
5046	Secretarial Services	5,400	6,000	6,000	6,000	-
5064	Travel & Training	414	379	850	850	-
5289	Membership & Dues	45	90	220	220	-
	TOTAL EXPENSES	32,517	34,238	36,313	38,877	2,564

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00428	**ANIMAL CONTROL**					
5001	Salaries	6,014	35,976	36,367	36,367	-
5002	Overtime	-	-	1,500	1,500	-
5004	FICA Expense	453	2,687	2,783	2,897	114
5008	Health Insurance	848	6,309	8,261	10,087	1,826
5009	Police Retirement	740	4,620	4,877	5,203	326
5010	Office Supplies	-	-	500	500	-
5014	Contractual/Animal Control	133,630	132,937	138,600	140,000	1,400
5017	Fuel, Gas & Oil	680	6,806	6,750	6,750	-
5027	Equipment & Repairs	4,770	5,529	3,000	3,000	-
5038	Rabies Control	13,125	13,500	13,500	13,500	-
5041	Uniforms/Clothing Allowance	211	95	500	500	-
5064	Travel & Training	-	1,961	1,000	1,000	-
5135	Tools	85	235	500	500	-
5289	Membership and Dues	10	36	250	250	-
	TOTAL EXPENSES	160,566	226,955	218,388	222,054	3,666

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00430	**LANDFILL**					
5001	Salaries	104,428	104,617	106,511	106,511	-
5002	Overtime	15,058	15,805	16,000	15,000	(1,000)
5003	Regular Retirement Expense	12,669	12,766	13,269	13,550	281
5004	FICA Expense	8,899	8,968	9,296	9,372	76
5008	Health Insurance	18,320	19,372	21,894	26,596	4,702
5010	Office Supplies	751	859	500	600	100
5014	Contractual Services	380	3	-	-	-
5017	Fuel, Gas & Oil	29,556	26,230	25,000	25,000	-
5027	Equipment & Repairs	37,576	34,994	30,000	30,000	-
5030	Electronic Recycling	14,061	15,629	11,500	12,500	1,000
5032	Supplies	3,285	3,658	2,500	2,500	-
5036	Waste Tires	-	13,412	14,000	15,000	1,000
5041	Uniforms/Clothing Allowance	2,909	4,267	3,800	4,000	200
5064	Travel & Training	-	1,058	200	500	300
5122	Rents and Leases	73,743	68,478	79,500	81,500	2,000
5125	Site Improvements	12,127	7,327	7,500	8,500	1,000
5135	Tools	-	-	200	200	-
5140	Monitoring/Engineering	91,950	62,866	35,000	40,000	5,000
5148	Disposal Fees	1,248,609	1,309,023	1,275,000	1,350,000	75,000
5289	Membership and Dues	-	476	300	300	-
	TOTAL EXPENSES	1,674,321	1,709,809	1,651,970	1,741,629	89,659

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00432	**PLANNING AND PUBLIC SERVICE**					
5001	Salaries	278,091	201,781	205,818	205,818	-
5003	Regular Retirement Expense	29,478	21,480	22,476	22,763	287
5004	FICA Expense	20,102	14,502	15,745	15,745	-
5008	Health Insurance	45,893	37,765	42,714	46,710	3,996
5010	Office Supplies	3,627	1,807	3,000	3,000	-
5017	Fuel, Gas, & Oil	6,231	5,517	6,000	6,000	-
5025	Maintenance Contracts	2,920	3,148	3,500	3,500	-
5027	Equipment & Repairs	3,145	2,282	2,000	2,000	-
5064	Travel & Training	3,688	2,763	6,175	3,675	(2,500)
5128	Engineering/Consulting	5,056	8,559	11,000	8,500	(2,500)
5231	Public Meeting/Awards	1,108	1,171	2,000	2,000	-
5289	Membership and Dues	933	866	1,000	1,000	-
	TOTAL EXPENSES	400,272	301,641	321,428	320,711	(717)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00434	**FLEET MAINTENANCE**					
5001	Salaries	130,213	123,120	125,916	125,916	-
5003	Regular Retirement Expense	13,802	13,051	13,751	13,926	175
5004	FICA Expense	9,782	9,192	9,633	9,633	-
5008	Health Insurance	17,329	22,399	26,582	24,219	(2,363)
5017	Fuel, Gas & Oil	3,394	3,048	3,000	3,000	-
5025	Maintenance Contracts	775	1,072	1,400	1,400	-
5027	Equipment & Repairs	1,571	4,536	1,600	1,600	-
5032	Supplies	225	201	200	200	-
5041	Uniforms/Clothing Allowance	2,109	2,367	2,200	2,800	600
5135	Tools	1,557	1,239	1,600	1,450	(150)
	TOTAL EXPENSES	180,757	180,224	185,882	184,144	(1,738)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00435	**DEVELOPMENT BOARD**					
5001	Salaries	130,895	132,043	134,152	126,496	(7,656)
5003	Regular Retirement Expense	13,252	13,762	14,649	13,990	(659)
5004	FICA Expense	9,087	9,099	10,264	9,677	(587)
5008	Health Insurance	14,581	16,495	18,477	22,692	4,215
5010	Office Supplies	5,878	3,498	5,050	5,050	-
5017	Fuel, Gas & Oil	-	6,664	7,250	5,000	(2,250)
5027	Equipment & Repairs	357	-	-	500	500
5064	Travel & Training	2,905	6,009	2,200	2,200	-
5181	Special Events	22,533	30,514	22,000	25,000	3,000
5182	Industrial Park	31,767	18,182	36,500	36,500	-
5183	Travel / Prospects	17,562	8,920	9,400	10,000	600
5186	Professional Services	6,220	6,220	6,345	6,400	55
5187	CC Economic Alliance	72,000	72,000	72,000	72,000	-
5200	Printing and Postage	281	101	500	500	-
5289	Membership & Dues	1,812	1,398	2,300	2,300	-
	TOTAL EXPENSES	329,130	324,905	341,087	338,305	(2,782)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00436	**COUNTY ENGINEER**					
5001	Salaries	-	71,000	72,420	72,420	-
5003	Regular Retirement Expense	-	7,434	7,909	8,010	101
5004	FICA Expense	-	5,193	5,541	5,540	(1)
5008	Health Insurance	-	9,024	10,216	12,606	2,390
5010	Office Supplies	-	293	350	350	-
5017	Fuel, Gas, & Oil	-	555	950	750	(200)
5027	Equipment & Repairs	-	1,168	1,000	1,200	200
5064	Travel & Training	-	397	1,000	1,000	-
5289	Membership and Dues	-	100	350	350	-
	TOTAL EXPENSES	-	95,164	99,736	102,226	2,490

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00437	**FINANCE**					
5001	Salaries	161,360	178,444	206,409	210,409	4,000
5003	Regular Retirement Expense	17,104	18,866	22,540	23,271	731
5004	FICA Expense	11,675	12,883	15,791	16,097	306
5008	Health Insurance	27,153	33,434	44,903	55,067	10,164
5010	Office Supplies	2,048	3,892	3,300	2,800	(500)
5017	Fuel, Gas & Oil	55	86	50	100	50
5025	Maintenance Contracts	4,339	3,876	4,750	4,500	(250)
5027	Equipment & Repairs	116	-	300	300	-
5064	Travel & Training	471	1,073	870	1,570	700
5289	Membership and Dues	200	200	450	450	-
	TOTAL EXPENSES	224,521	252,754	299,363	314,564	15,201

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00438	**HUMAN RESOURCES**					
5001	Salaries	113,329	113,329	115,597	118,097	2,500
5003	Regular Retirement Expense	12,013	12,013	12,624	13,062	438
5004	FICA Expense	8,096	8,172	8,844	9,034	190
5008	Health Insurance	18,792	18,977	20,432	25,210	4,778
5010	Office Supplies	3,203	2,386	1,500	1,500	-
5014	Contractual Services	1,368	1,453	2,500	2,500	-
5017	Fuel, Gas & Oil	64	112	150	250	100
5027	Equipment & Repairs	675	-	-	-	-
5064	Travel & Training	10,331	10,807	8,969	3,788	(5,181)
5289	Membership and Dues	3,872	3,132	3,625	8,725	5,100
	TOTAL EXPENSES	171,743	170,381	174,241	182,166	7,925

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
439	**GRANTS**					
5001	Salaries	77,716	77,229	79,271	80,771	1,500
5003	Regular Retirement Expense	8,238	8,186	8,641	8,933	292
5004	FICA Expense	5,750	5,772	6,064	6,179	115
5008	Health Insurance	13,480	11,869	11,833	14,132	2,299
5010	Office Supplies	1,030	1,181	1,174	1,175	1
5017	Fuel, Gas & Oil	412	380	640	640	-
5025	Maintenance Contracts	1,123	1,051	1,150	1,150	-
5027	Equipment & Repairs	526	527	650	700	50
5064	Travel & Training	1,396	2,499	2,285	2,285	-
5289	Membership and Dues	413	578	800	500	(300)
5611	Publications	199	487	500	300	(200)
	TOTAL EXPENSES	110,283	109,760	113,008	116,765	3,757

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
440	**PROCUREMENT**					
5001	Salaries	73,762	77,284	78,910	80,410	1,500
5003	Regular Retirement Expense	7,819	8,192	8,617	8,893	276
5004	FICA Expense	5,034	5,430	6,037	6,151	114
5008	Health Insurance	14,103	16,108	18,321	19,671	1,350
5010	Office Supplies	750	467	600	600	-
5017	Fuel, Gas & Oil	22	81	100	100	-
5027	Equipment & Repairs	1,047	1,215	1,380	1,380	-
5064	Travel & Training	2,104	3,034	3,184	4,444	1,260
5289	Membership and Dues	415	379	400	400	-
	TOTAL EXPENSES	105,056	112,190	117,549	122,049	4,500

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00451	**RECREATION**					
5001	Salaries	170,703	166,339	170,105	166,617	(3,488)
5002	Overtime	6,127	8,799	6,000	10,000	4,000
5003	Regular Retirement Expense	20,023	20,687	21,475	22,271	796
5004	FICA Expense	13,771	14,238	15,045	15,405	360
5005	Part-Time Employment	12,037	20,007	20,549	24,750	4,201
5008	Health Insurance	35,681	35,714	40,556	49,428	8,872
5010	Office Supplies	3,107	2,771	3,500	3,500	-
5014	Contractual Services	37,754	27,688	25,000	26,000	1,000
5017	Fuel, Gas, & Oil	8,988	8,443	8,500	8,500	-
5025	Maintenance Contracts	3,226	866	1,800	1,800	-
5027	Equipment & Repairs	33,400	28,843	23,000	23,000	-
5041	Uniforms/Clothing Allowance	1,836	2,883	1,900	2,000	100
5064	Travel & Training	85	478	750	750	-
5073	Maintenance Exp - Taw Caw	1,949	695	4,500	3,000	(1,500)
5098	Capital Expense	4,553	9,258	-	8,500	8,500
5109	Recreation Programs	51,528	67,583	49,160	50,000	840
5110	Canteen Expenses	12,858	14,191	17,850	16,850	(1,000)
5135	Tools	1,026	622	1,000	1,000	-
5145	Athletic Equipment	13,616	20,154	25,000	20,000	(5,000)
5289	Membership and Dues	1,023	900	1,500	1,500	-
	TOTAL EXPENSES	433,291	451,160	437,190	454,871	17,681

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00453	**TAX COLLECTOR**					
5001	Salaries	70,133	70,133	71,536	93,612	22,076
5003	Regular Retirement Expense	7,434	7,434	7,813	10,353	2,540
5004	FICA Expense	5,205	5,200	5,472	7,161	1,689
5008	Health Insurance	11,880	12,550	14,177	24,219	10,042
5010	Office Supplies	1,535	1,227	1,300	1,300	-
5014	Contractural Services	59,820	46,832	50,000	57,500	7,500
5027	Equipment & Repairs	420	984	200	300	100
5064	Travel & Training	2,356	2,472	3,000	3,000	-
5098	Capital Expense	-	-	-	1,010	1,010
5175	Legal Assistance	10,335	9,583	12,500	14,400	1,900
5289	Membership and Dues	433	410	410	410	-
	TOTAL EXPENSES	169,551	156,824	166,408	213,265	46,857

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00454	**BOARD OF ELECTIONS AND VOTER REGISTRATION**					
5001	Salaries	58,425	67,680	77,865	87,802	9,937
5003	Regular Retirement Expense	7,483	8,664	10,130	9,711	(419)
5004	FICA Expense	5,280	6,249	7,400	6,717	(683)
5005	Part-Time Employment	5,416	5,693	-	-	-
5006	Poll Workers	26,628	31,969	22,657	50,000	27,343
5008	Health Insurance	9,961	10,489	13,520	21,198	7,678
5009	Police Retirement	128	161	60	150	90
5010	Office Supplies	1,291	1,036	2,477	3,500	1,023
5013	Election Commission-Supplies	-	5,612	5,100	5,700	600
5014	Contractual Services	-	6,400	6,400	-	(6,400)
5025	Maintenance Contracts	-	125	16,850	16,850	-
5027	Equipment & Repairs	504	1,087	4,594	17,000	12,406
5064	Travel & Training	6,758	12,106	14,730	15,730	1,000
5085	Absentee Ballot Work	626	231	740	800	60
5098	Capital Expense	-	-	-	8,000	8,000
5234	Advertising	-	-	700	1,400	700
5289	Membership and Dues	-	-	300	440	140
5113	*Election Commission	22,326	-	-	-	-
	TOTAL EXPENSES	144,826	157,502	183,523	244,998	61,475

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00466	**INFORMATION TECHNOLOGIES**					
5001	Salaries	50,385	53,816	64,894	79,042	14,148
5003	Regular Retirement Expense	5,341	5,705	7,009	8,742	1,733
5004	FICA Expense	3,795	4,098	4,913	6,047	1,134
5008	Health Insurance	6,126	5,244	7,994	14,132	6,138
5010	Office Supplies	-	-	500	500	-
5014	Contractual Services	64,898	66,014	67,000	51,000	(16,000)
5027	Equipment and Repairs	9,626	5,046	5,000	5,000	-
5064	Travel & Training	494	988	3,600	5,000	1,400
5092	Software Maint	98,379	117,427	115,000	110,000	(5,000)
5098	Capital Expense	14,897	18,947	27,750	58,496	30,746
5122	Rents & Leases	18,958	5,095	5,100	5,100	-
5172	Software Purchases	7,001	751	11,600	3,000	(8,600)
5220	Contract Print	67,097	65,033	68,000	74,000	6,000
5289	Membership and Dues	-	-	300	300	-
	TOTAL EXPENSES	346,997	348,164	388,660	420,359	31,699

FROM	Dept	Account	Description	Amount
			010.005.00466	**FY15/16**
Contractual Services		**05014**		
415	Assessor		Patriot Cama System Annual Support	14,710
	Probate		ICON (Annual)	2,400
	Assessor		Qpublic (Annual)	8,000
	IT		Webroot Antivirus (Annual)	3,696
			Untangle Webroot Web Filter / Email Filter (Annual)	1,100
	IT		Sonian Email Archiving (Annual)	4,632
	IT		SonicWall (Courthouse)	1,465
			SonicWall (EOC)	550
	Assessor		WTH	300
	IT		Pictometry (GIS)	3,000
			NCIC	1,500
			LogMe In	700
			ESRI GIS	5,076
			Pitney Bowes Maintence	2,270
			Secure Data Backup (Carbonite)	1,600
				50,999.00
Software Maintenance		**05092**		
			CMS	40,000
			Smith Data	70,000
			Total	**110,000**
Capital/Hardware		**05098**		
			Firewall for admin building	2,466
			Sheriff's Server	5,000
			Sheriff Office - Storage Device	2,000
			Desktop Computers for Sheriff's Office (5)	6,000
			Desktop Computers for Clerk of Court (4)	4,800
			Desktop Computers for County (10)	12,000
			Network Equipment Replacement	6,000
			Server Hard Drive Replacement	2,000
			Qs1 Online payment and over the counter	18,230
			Total	**58,496**
RENTS AND LEASES		**05122**		
			PITNEY BOWES GLOBAL FINANCIAL (Postage machine rental	5,100
			Total	**5,100**
Software Purchases		**05172**		
			Mobile Device Monitoring - Software	3,000
			Total	**3,000**
			Grand Total	**227,595**

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00467	**PUBLIC WORKS**					
5001	Salaries	403,858	413,221	395,117	389,780	(5,337)
5002	Overtime	14,077	25,853	18,000	18,000	-
5003	Regular Retirement Expense	44,303	46,369	45,112	45,100	(12)
5004	FICA Expense	30,604	32,189	31,604	31,195	(409)
5008	Health Insurance	91,793	94,691	107,139	121,582	14,443
5010	Office Supplies	5,299	2,732	5,000	5,000	-
5014	Contractual Services	18,000	20,664	18,000	18,000	-
5017	Fuel, Gas, & Oil	122,350	127,135	125,000	100,000	(25,000)
5027	Equipment & Repairs	91,082	92,658	80,000	80,000	-
5031	Recycling Supplies	3,798	3,554	5,000	5,000	-
5032	Supplies	1,447	6,607	3,500	3,500	-
5041	Uniforms/Clothing Allowance	7,132	5,886	7,500	7,500	-
5064	Travel & Training	1,875	2,597	3,500	3,500	-
5098	Capital Expense	-	7,521	-	-	-
5122	Rents and Leases	77,778	77,479	78,500	100,000	21,500
5135	Tools	483	186	1,000	1,000	-
5184	Chemicals	1,769	-	3,000	3,500	500
5289	Membership and Dues	329	419	1,500	1,000	(500)
	TOTAL EXPENSES	915,977	959,763	928,472	933,657	5,185

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00468	**ARCHIVES**					
5001	Salaries	41,833	40,810	45,525	45,525	-
5003	Regular Retirement Expense	4,146	3,834	4,971	5,035	64
5004	FICA Expense	3,200	3,122	3,484	3,484	-
5008	Health Insurance	177	177	200	200	-
5010	Office Supplies	569	274	272	335	63
5025	Maintenance Contracts	3,090	2,683	3,000	3,000	-
5027	Equipment & Repairs	169	226	500	300	(200)
5064	Travel & Training	736	262	708	708	-
5289	Membership and Dues	718	434	769	695	(74)
5610	Archival Supplies	73	314	240	450	210
	TOTAL EXPENSES	54,711	52,137	59,669	59,732	63

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00480	**DSS FUNDS - CLERK OF COURT**					
5001	Salaries	100,382	70,908	74,306	72,849	(1,457)
5003	Regular Retirement Expense	10,319	7,302	7,749	8,057	308
5004	FICA Expense	7,047	5,087	5,685	5,573	(112)
5008	Health Insurance	21,981	14,268	16,132	19,671	3,539
5010	Office Supplies	6,509	4,686	7,000	7,000	-
5027	Equipment & Repairs	1,508	900	2,000	2,000	-
5056	Auditors Bookkeeping Serv	500	500	500	500	-
5064	Travel & Training	1,777	912	2,500	2,500	-
5098	Capital	-	-	3,000	-	(3,000)
	TOTAL EXPENSES	150,023	104,564	118,872	118,150	(722)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00481	**DSS FUNDS - SHERIFF**					
5027	Equipment & Repairs	9,968	7,641	12,000	11,800	(200)
5064	Travel & Training	140	130	-	200	200
	TOTAL EXPENSES	10,108	7,771	12,000	12,000	-

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00490	**AGENCIES**					
5023	Behavioral Services	17,500	1,875	17,500	17,500	-
5033	Indigent Care	69,281	17,500	51,134	51,957	823
5114	Clemson Extension	28,887	28,887	33,750	33,750	-
5116	SC Association of Counties	8,672	8,672	8,672	8,672	-
5118	Circuit Judge Allowance	17,425	14,839	17,160	8,160	(9,000)
5126	Disabilities & Special Needs *	-	4,500	-	-	-
5127	DHEC	14,500	-	-	-	-
5129	Santee Wateree - RTA *	2,500	2,500	5,000	-	(5,000)
5133	County Board of Education	10,408	10,673	10,973	11,073	100
5139	Public Defender	75,000	75,000	75,000	75,000	-
5174	Council on Aging *	5,000	7,000	5,000	-	(5,000)
5203	American Red Cross *	5,000	5,000	5,000	-	(5,000)
5207	Santee - Lynches COG	24,690	24,690	24,690	24,690	-
5222	Solicitor Allowance	158,813	158,813	158,813	158,813	-
5321	Delegation Allowance	14,000	13,300	14,000	14,000	-
5329	Clarendon Soil & Water Cons.	30,000	30,000	28,000	28,000	-
5339	EMS	929,462	880,395	788,323	787,897	(426)
5340	Central Carolina Tech *	201,000	121,600	119,250	75,000	(44,250)
5345	Clarendon County First Steps *	4,000	4,000	3,500	-	(3,500)
5347	Paxville Community Development Corp.	-	4,000	5,000	-	(5,000)
5349	CCTC Adult Education*	25,000	25,000	28,000	28,000	-
5350	Clarendon County Library	540,000	540,000	540,000	540,000	-
NEW	Clarendon Historical Society	-	-	-	10,000	10,000
	TOTAL EXPENSES	2,181,138	2,036,494	1,938,765	1,872,512	(66,253)
	Community Grants *	333,387	234,362	250,000		

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00495	**NON-DEPARTMENTAL**					
5003	Regular Retirement Expense	1,332	1,471	1,500	1,500	-
5004	FICA Expense (includes Christmas)	7,493	9,136	9,375	9,375	-
5009	Police Retirement	5,931	6,874	7,300	7,300	-
5016	Employer Health Test	50	-	-	-	-
5019	Special Projects	142,262	84,942	84,453	88,150	3,697
5022	Water	31,908	32,810	33,000	33,000	-
5048	Workmans Compensation	125,551	225,929	230,000	260,000	30,000
5050	Drug Screening	4,478	4,612	5,000	5,000	-
5077	Grant Matches	-	-	86,200	50,000	(36,200)
5087	Security	-	-	-	95,620	95,620
5096	Electricity	389,113	353,192	370,000	370,000	-
5106	Telephone	131,002	128,791	135,000	135,000	-
5113	Retirees Insurance	255,512	282,625	325,000	450,000	125,000
5149	Audit Fee	32,558	33,570	37,000	35,000	(2,000)
5150	Unemployment	11,858	6,451	15,000	15,000	-
5175	Legal Assistance	27,821	24,977	30,000	22,500	(7,500)
5177	2014 Ice Storm	-	5,890	-	-	
5200	Printing and Postage	105,488	104,347	115,000	110,000	(5,000)
5235	Christmas Gifts	37,950	44,696	37,950	37,950	-
5302	Property & Liability Ins	250,957	257,890	278,997	285,000	6,003
5322	Rent-New Judicial Annex	106,401	106,656	106,700	106,700	-
5334	Personnel	7,472	-	-	129,458	129,458
5401	Holiday Compensation	60,781	67,422	68,000	68,000	-
52400	Bank Fees and Charges	18,991	23,420	15,000	15,000	-
	TOTAL EXPENSES	1,754,909	1,805,699	1,990,475	2,329,553	339,078

5334 FY14/15 Original amount 196,525 Money has been moved to Departmental levels as changes have been implemented

Non-Departmental -- Personnel Line Item
FISCAL YEAR 2015-2016

New positions requested	$22,055
Changes in existing positions	$19,521
Cost of Living Adjustment (1.0%)	$87,882
Total Impact to Budget	**$129,458**

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
00498	**AIRPORT COMMISSION**					
5014	Contractual Services	2,468	3,066	3,800	2,800	(1,000)
5017	Fuel, Gas & Oil	-	945	2,000	2,000	-
5025	Maintenance Contracts	1,626	1,175	7,100	6,000	(1,100)
5027	Equipment & Repairs	32,576	12,493	13,000	16,000	3,000
5032	Supplies	-	270	400	400	-
5064	Travel & Training	1,107	464	3,200	1,965	(1,235)
5289	Membership & Dues	245	430	250	280	30
	TOTAL EXPENSES	38,022	18,844	29,750	29,445	(305)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 062-005	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
REVENUES						
00359-40010	Real Estate Taxes	1,761,004	1,794,292	1,826,955	2,189,500	362,545
00359-40015	Vehicle Taxes	248,875	263,164	291,180	328,000	36,820
00359-40025	Delinquent Taxes	186,327	219,754	205,000	230,000	25,000
00359-40027	Credit Card Fees	(2,611)	(3,057)	(3,070)	(3,700)	(630)
00359-40060	Investment Income	1,625	1,372	1,350	1,200	(150)
00300-30005	Unrestricted Reserve Fund	-	-	710,000	300,000	(410,000)
	TOTAL REVENUES	**2,195,219**	**2,275,525**	**3,031,415**	**3,045,000**	**13,585**
00620	**OPERATING EXPENSES - FIRE**					
5001	Salaries	900,770	966,043	1,018,652	1,049,415	30,763
5003	Regular Retirement Expense	2,393	2,376	2,516	2,675	159
5004	FICA Expense	66,154	70,065	77,913	80,280	2,367
5008	Health Insurance	182,586	225,918	269,654	347,680	78,026
5009	Police Retirement	108,017	121,159	133,495	141,030	7,535
5010	Office Supplies	4,399	2,405	4,800	2,400	(2,400)
5011	Physicals	24,327	26,594	30,000	33,000	3,000
5012	Volunteer Firefighter Incentive	10,840	13,335	20,000	17,000	(3,000)
5017	Fuel, Gas & Oil	57,354	65,607	70,000	70,000	-
5022	Water	2,259	1,134	3,000	3,000	-
5027	Equipment & Repairs	69,269	77,171	62,740	70,200	7,460
5041	Uniforms/Clothing Allowance	16,386	15,032	18,000	18,000	-
5044	Cleaning Supplies	6,197	9,569	8,000	8,000	-
5048	Workers Compensation	49,115	65,053	66,000	69,505	3,505
5064	Travel & Training	25,347	27,472	32,290	28,700	(3,590)
5077	Grant Match	-	-	10,000	500	(9,500)
5096	Electricity	15,091	19,175	16,500	20,000	3,500
5098	Capital Expense	81,217	71,533	918,560	691,900	(226,660)
5106	Telephone	11,136	12,344	11,000	11,000	-
5122	Rent & Leases	5,606	5,132	5,500	5,500	-
5184	Chemicals	1,136	2,460	1,500	1,500	-
5200	Printing & Postage	1,509	746	500	500	-
5217	Building & Grounds Maintenance	21,020	19,690	30,000	104,810	74,810
5235	Christmas Gifts	-	6,064	-	6,200	6,200
5286	Professional Services	22,852	9,716	14,870	17,150	2,280
5289	Membership & Dues	375	625	350	350	-
5290	Fleet Maintenance & Repair	80,790	64,666	82,000	85,000	3,000
5291	Furniture	5,089	202	3,575	6,855	3,280
5292	Office Equipment	705	72	500	1,000	500
5293	LP Gas	10,476	17,598	12,000	18,000	6,000
5294	Communications	23,528	35,045	32,000	34,000	2,000
5295	Medical Supplies	4,589	4,314	3,500	1,200	(2,300)
5296	Special Supplies	1,990	-	1,500	1,500	-
5297	Fire Prevention/Investigations	3,395	3,740	4,000	400	(3,600)
5302	Property & Liability Insurance	57,613	63,562	64,500	74,100	9,600
5334	Personnel	-	-	-	21,550	21,550
5611	Publications	40	1,606	1,000	500	(500)
52400	Bank Fees and Charges	-	408	1,000	600	(400)
	TOTAL EXPENSES	1,873,571	2,027,631	3,031,415	3,045,000	13,585
	***Excess/(Deficit)**	321,648	247,894	-	-	

* See Debt Service page 6.2

CLARENDON COUNTY REVENUE & EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT 090	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
W&S	**REVENUE**					
40070	Misc. Revenue	1,490	1,632	1,000	750	(250)
40060	Interest	125	119	100	100	-
6003	Water	514,429	513,549	523,500	536,890	13,390
6005	Sewer	147,946	146,704	151,200	151,200	-
6007	Sewer Repair Fees	10,412	11,037	10,000	10,000	-
	Total Revenue	**674,402**	**673,041**	**685,800**	**698,940**	13,140
W & S	**EXPENSE**					
5001	Salaries & Related Expenses	137,511	128,159	130,243	186,776	56,533
5010	Office Supplies	4,950	2,205	3,500	3,675	175
5017	Fuel, Gas & Oil	34	3,999	2,800	3,600	800
5025	Maintenance Contracts	581	89	1,500	1,575	75
5027	Equipment & Repairs	104,990	75,596	65,000	90,250	25,250
5041	Uniforms/Clothing Allowance	-	-	250	250	-
5048	Workers Compensation	3,432	4,475	4,475	4,475	-
5064	Travel & Training	-	1,508	2,000	6,000	4,000
5096	Electricity	39,630	47,073	55,000	70,050	15,050
5106	Telephone	275	-	600	600	-
5122	Rent & Leases	6,000	6,000	6,000	10,000	4,000
5135	Tools	594	3,524	7,500	7,750	250
5136	Lab Supplies	-	-	1,000	1,000	-
5149	Audit Fee	975	1,035	-	1,035	1,035
5166	License Fees & Permits	23,375	24,590	30,000	33,200	3,200
5172	Software Purchases	501	5,606	5,000	5,000	-
5184	Chemicals	5,071	6,691	7,000	7,500	500
5200	Printing & Postage	9,692	9,183	10,000	12,600	2,600
5206	Lab Fees	4,683	9,651	7,500	10,625	3,125
5235	Christmas Bonus	-	433	400	-	(400)
5289	Membership & Dues	1,799	569	2,000	2,000	-
5302	Property & Liability Insurance	1,416	1,498	3,000	5,131	2,131
5334	Personnel	-	-	2,152	-	(2,152)
5500	Contractual Services -- Legal	2,000	-	12,000	3,000	(9,000)
5501	Contractual Services -- O&M	82,800	79,981	88,000	91,000	3,000
5502	Contractual Services -- OTHER	18,577	1,086	5,000	-	(5,000)
5504	Water Purchased	11,362	25,064	20,000	12,000	(8,000)
New	Contractual - Spray Field	-	12,000	12,000	12,000	-
52400	Bank Fees and Charges	1,084	1,457	2,500	1,965	(535)
15500	Construction in Progress	-	1,608	-	-	-
	Total Operating Expenses	**461,332**	**453,080**	**486,420**	**583,057**	**96,637**
	Operating Revenue /(Loss)	**213,070**	**219,961**	**199,380**	**115,883**	**(83,497)**
	Debt Services/Reserve Requirements					
	Interest Expense	(92,369)	(113,882)	(101,646)	(106,817)	(5,171)
	Total Debt Service/Reserve Requirements	**(92,369)**	**(113,882)**	**(101,646)**	**(106,817)**	**(5,171)**
	Operating Revenue After Debt/Reserves	**120,701**	**106,079**	**97,734**	**9,066**	**(88,668)**
	Non-Operating Revenue/(Expenses)					
	USDA Grant Revenue	-	191,951	1,196,000	1,510,517	314,517
5218	Depreciation Expense	(103,599)	(168,604)	(199,300)	(203,400)	(4,100)
	Total Net Utility Income/(Loss)	**17,102**	**129,426**	**1,094,434**	**1,316,183**	**221,749**

CLARENDON COUNTY REVENUE & EXPENDITURE ANALYSIS
FISCAL YEAR 2015/2016

ACCOUNT	DESCRIPTION	ACTUAL FY12/13	ACTUAL FY13/14	BUDGET FY14/15	BUDGET FY15/16	OVER UNDER (-)
WELDON	**REVENUE**					
30010	Ticket Sales	43,716	40,085	47,300	47,300	-
30020	Facility Lease / Rental	11,519	14,038	13,700	13,700	-
30030	Sponsorship	17,125	18,739	20,000	20,000	-
30040	Contributions/Other	2,591	11,358	4,000	4,000	-
	TOTAL REVENUE	**74,951**	**84,220**	**85,000**	**85,000**	-
Operating Expenses						
5001	Salaries & Related	87,694	90,283	94,974	97,687	2,713
5010	Office Supplies	4,149	2,277	2,500	2,500	-
5014	Contractual Services	-	10,315	350	350	-
5022	Water	1,448	805	1,700	1,700	-
5024	Service Contracts	8,560	1,251	1,020	1,020	-
5025	Maintenance Contracts	4,501	3,052	4,248	4,248	-
5027	Equipment & Repairs	3,251	5,071	4,020	4,020	-
5044	Cleaning Supplies	224	383	300	300	-
5048	Workmans Compensation	1,836	2,552	-	-	-
5064	Travel & Training	-	-	300	300	-
5096	Electricity	22,938	22,105	23,250	23,250	-
5098	Capital Expense	-	1,785	-	-	-
5106	Telephone & Communications	3,174	-	-	-	-
5149	Audit Fee	320	340	320	320	-
5185	Marketing &Promotion	12,019	9,325	9,000	5,868	(3,132)
5200	Printing and Postage	625	788	960	960	-
5226	Facilities Repairs	10,700	33,914	25,000	15,000	(10,000)
5289	Membership and Dues	95	340	500	500	-
5294	Communications	258	3,426	3,696	3,694	(2)
5302	Property & Liability Ins	3,791	4,031	4,500	4,500	-
52400	Bank Fees and Charges	3,837	3,462	3,744	3,770	26
Production Expenses						-
5005	Part-Time Employment	-	-	2,650	2,000	(650)
5024	Service Contracts	-	-	-	-	-
5440	Production Supplies	2,673	2,809	2,500	2,500	-
5441	Licensing Fee	1,330	637	600	600	-
5442	Touring Group Fee	66,000	61,800	27,500	30,000	2,500
5443	Consumables / Misc.	6,779	3,430	6,236	5,000	(1,236)
5444	Ticket Software	950	1,774	-		-
5445	State Admissions Tax		2,289		2,365	2,365
	Total Operating Expenses	**247,152**	**268,244**	**219,868**	**212,452**	**(7,416)**
	Operating Revenue /(Loss)	(172,201)	(184,024)	(134,868)	(127,452)	7,416
	Non-Operating Revenue / Expense					
	Transfer from General Fund	40,000	40,000	59,000	15,000	(44,000)
	Transfer from Tax Accommodations	8,000	5,000	5,000	10,000	5,000
	Transfer from Hospitality Tax Fund	50,000	70,000	70,000	100,000	30,000
	Sub Total Income/(Loss)	**(74,201)**	**(69,024)**	**(868)**	**(2,452)**	**(1,584)**
	Depreciation Expense	(85,954)	(85,954)	(85,954)	(85,954)	-
	Transfer for Debt Service	221,790	219,390	202,259	201,209	(1,050)
	Debt Services Expense	(136,159)	(136,641)	(137,259)	(131,209)	6,050
	Total Net Income/(Loss)	**(74,524)**	**(72,229)**	**(21,822)**	**(18,406)**	**3,416**

PERSONNEL ANALYSIS
FISCAL YEAR 2014/2015

DEPT. #	DEPARTMENT	STATUS	# EMPLOYEES
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
	Civil Court Administrator		
	Switchboard/Receptionist		
	Criminal Court Administrator Felony		
	Traffic Court Administrator		
	Criminal Court Administrator Misdemeanor		
	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		

DEPT. #	DEPARTMENT	STATUS	EMPLOYEES
419	**Facilities Management**	Full-Time	9
	Facilities Manager		
	7 - Custodian II		
	Building Maintenance Worker		
420	**Sheriff**	Full-Time	51
	Sheriff	Part-Time	4
	1 - Chief Deputy		
	1 - Major Patrol		
	2 - Captains		
	5 - Investigators		
	1 - Narcotics Investigator		
	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		
	3 - Bailiffs Part-Time		
	Commander Drug Force		
	Drug Dog Handler		
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		

DEPT. #	DEPARTMENT	STATUS	EMPLOYEES
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		
	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		
	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	3
	Director		
	2 - Clerk II		

DEPT. #	DEPARTMENT	STATUS	EMPLOYEES
466	**Information Technology**	Full-Time	2
	Director of IT		
	Computer Technician		
467	**Public Works**	Full-Time	15
	Director		
	Recycling Coor/Admin. Assistant		
	Foreman		
	7 - Heavy Equipment Operators		
	3 - Litter Control Attendants		
	2 - Recycle Operators		
468	**Archives**	Full-Time	1
	Archivist	Part-Time	2
	Assistant Archivist - 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	Part-Time	1
	4 - School Resources Officer		
620	**Fire Department**	Full-Time	35
	Fire Chief		
	2 - Deputy Chief		
	2 -Battalion Chief - Inspector		
	2 - Captains		
	1 - Recruitment & Retention Officer/Assistant Training Officer - LT		
	2 - Lieutenants		
	24 - Firefighters		
	1 - Administrative Assistant		
610	**Victim Advocate**	Full-Time	2
	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)		**275**
	PERSONNEL (Part-Time)		**29**
	TOTAL PERSONNEL		**304**

NEW EMPLOYEE POSITION REQUEST
BY DEPARTMENT
FISCAL YEAR 2015-2016

Dept.#	Department	Status	Position	Justification for Position	Salary Requested	Retirement
419	Facilities	FT	Custodian	Expanded Courthouse Offices Starting 9/01/2015	$13,590	Reg
				Impact to Budget (Salaries)	$13,590	
				FICA 7.65%	$1,040	
				Regular Retirement 11.06%	$1,503	
				Health Insurance (560/mo.)	$5,922	
				Impact to Non-Departmental Budget	**$22,055**	

CHANGES TO EMPLOYEE POSITION REQUEST
BY DEPARTMENT
FISCAL YEAR 2015-2016

Dept.#	Department	Status	New Position Title	Salary Increase	Retirement
419	Facilities	FT		544	Reg
			Delete Grade 3 & 4 Salary Band	15,900	
			Impact to Budget (Salaries)	16,444	
			FICA 7.65%	1,258	
			Regular Retirement 11.06%	1,819	
			Police Retirement 13.74%		
			Health ($750 per mth)		
			Workers Comp		
			Impact to Budget	**19,521**	

CHANGES TO EMPLOYEE POSITION REQUEST
FIRE DEPARTMENT
FISCAL YEAR 2015-2016

FT	Increases in Salaries for Several Positions	$6,966	Pol

Impact to Budget (Salaries)	$6,966
FICA 7.65%	$533
Police Retirement 13.74%	$957
Workers Comp	$0
Impact to Budget	**$8,456**
Cost of Living Increase (1%)	$13,094
TOTAL	**$21,550**
TOTAL PERSONNEL LINE ITEM	**$21,550**

EXPENDITURE ANALYSIS
CAPITAL OUTLAYS SUMMARY
FISCAL YEAR 2015/2016

DEPT. NUMBER	DEPARTMENT NAME	BUDGET 12/13	BUDGET 13/14	BUDGET 14/15	BUDGET 15/16
413	Probate Judge	1,100	1,100	-	-
415	Assessor	-	-	-	-
419	Facilities Management	6,500	17,000	12,000	-
420	Sheriff	124,163	100,000	62,245	213,431
421	Corrections	-	40,000	20,500	2,000
422	Coroner	25,000	17,000	-	-
426	ROD	-	2,828	-	-
432	Planning/Public Service Comm.		-	-	-
451	Recreation	4,200	5,650	-	8,500
453	Tax Collector		-	-	1,010
454	Voter Registration		-	-	8,000
466	Information Technology	17,400	22,500	27,750	58,496
467	Public Works	-	10,000	-	-
480	DSS Clerk of Court	-	-	3,000	-
498	Airport	195,000	7,700	-	-
	Fire Department	227,315	196,500	1,478,560	691,900
	TOTAL CAPITAL OUTLAY:	**600,678**	**420,278**	**1,604,055**	**983,337**

EXPENDITURE ANALYSIS
CAPITAL OUTLAY BY DEPARTMENT
FISCAL YEAR 2015/2016

DEPT. #	DEPARTMENT	CAPITAL PURCHASE	UNIT COST	TOTAL COST
420	Sheriff	Upgrade Radio's	62,241	62,241
		2 Chargers	26,000	52,000
		2 Radar Systems	3,200	6,400
		2 LED Lights	1,600	3,200
		2 Camera Systems	4,600	9,200
		800 MHZ Radios	4,500	9,000
		Additional Costs to Equip Vehicles (lights, sirens)		45,200
		Tera Byte Install for Admin. System	7,000	7,000
		Large Tent with open sides	2,500	2,500
		Night Vision Binoculars	3,500	3,500
		Nikon D610 Camera	2,000	2,000
		2 DVR Flashback Digital Video	4,445	8,890
		2 Generators-Honda	1,150	2,300
421	Corrections	Upgrade 2 Computers	2,000	2,000
451	Recreation	60" zero turn Mower	8,500	8,500
453	Tax Collector	Credit Card Machine w/ Signature Pad	1,010	1,010
454	Voters Registration	??	8,000	8,000
466	Information Tech.	Firewall for admin building	2,466	2,466
		Sheriff's Server	5,000	5,000
		Sheriff Office - Storage Device	2,000	2,000
		Desktop Computers for Sheriff's Office	1,200	6,000
		Desktop Computers for Clerk of Court	1,200	4,800
		Desktop Computers for County	1,200	12,000
		Network Equipment Replacement	6,000	6,000
		Server Hard Drive Replacement	2,000	2,000
		Qs1 Online payment and over the counter	18,230	18,230
	Fire	Bunker Gear	1,850	37,000
		Pickup Truck	50,000	50,000
		Connex	2,500	2,500
		Refrigerator	2,400	2,400
		Extractor Washer	12,000	12,000
		Fire Engine	498,000	498,000
		Brush Truck	90,000	90,000
		TOTAL CAPITAL OUTLAY:		**983,337**

CLARENDON COUNTY
GENERAL LONG TERM DEBT
COUNTY INDEBTEDNESS
FISCAL YEAR 2015/2016

Date Issued		Amount Issued	Balance as of 7/1/15	Payment Date	Interest	Principal
Jun - 2001		4,500,000 *	403,000	3/01/2016	5,682	403,000
Aug - 2011		156,000	36,000	3/1/2016	448	36,000
Feb - 2012		156,000	64,700	3/1/2016	644	32,000
				9/1/2016	325	
Aug - 2012		156,000	88,200	3/1/2016	571	34,700
				9/1/2016	288	
Feb - 2013		113,600	113,600	3/1/2016	1,034	
				9/1/2016	1,034	
Aug - 2013		151,650	151,650	3/1/2016	1,641	
				9/1/2016	1,659	
Feb - 2014		141,650	141,650	3/1/2016	1,088	
				9/1/2016	1,100	
Apr-14		3,500,000	3,500,000	3/1/2016	63,250	
				9/1/2016	63,250	
Aug-14		155,000	155,000	3/1/2016	1,646	
				9/1/2016	1,665	
Feb-15		141,650	141,650	3/1/2016	1,178	
				9/1/2016	1,190	
Oct-14		200,000	150,000	4/15/2016	1,846	19,431
				10/15/2016	1,624	19,653
Aug-15	**	155,025	155,025	3/1/2016	1,646	
				9/1/2016	1,665	
Feb-16	**	141,400	141,400	9/1/2016	1,190	
				Payments:	155,664	544,784
General Long Term Balance 6/30/15			4,736,175			

*Bond Refinanced March 2010
**Est.

CLARENDON COUNTY
GENERAL LONG TERM DEBT
FIRE INDEBTEDNESS
FISCAL YEAR 2015/2016

Date Issued		Amount Issued	Balance as of 7/1/15	Payment Date	Interest	Principal
Aug-13		720,000	681,376.00	9/1/2016	22,542	39,976
Sept-15	**	560,000	529,100.00	9/1/2016	19,200	30,900
				Payments:	41,742	70,876
General Long Term Balance 6/30/16			**1,139,600**			

**Est.