Clarendon County
South Carolina

ANNUAL BUDGET

FISCAL YEAR
2016-2017

ANNUAL BUDGET
FY 2016-2017
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CLARENDON COUNTY BUDGET SUMMARY - GENERAL FUND
FISCAL YEAR 2016/2017

DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)	PERCENT
REVENUES						
AD VALOREM TAXES	11,497,530	12,261,822	12,926,322	13,199,410	273,088	2.23%
OTHER LOCAL REVENUE	3,271,528	3,372,844	3,465,500	3,479,200	13,700	0.41%
CHARGES FOR SERVICES	1,474,331	1,543,359	1,556,750	1,832,875	276,125	17.89%
FRANCHISE FEES	111,058	115,419	120,000	125,000	5,000	4.33%
FINES & FORFEITURES	319,117	329,851	330,000	310,000	(20,000)	-6.06%
STATE REVENUES	1,588,177	1,625,673	1,651,800	1,674,500	22,700	1.40%
FEDERAL REVENUES	4,467	4,556	1,729,500	4,500	(1,725,000)	-37859.50%
TRANSFERS	11,000	11,000	40,000	40,000	-	0.00%
UNRESTRICTED RESERVE FUND	-	-	655,000	-	(655,000)	N/A
LOST RESERVE FUND	-	-	100,000	100,000	-	N/A
TOTAL REVENUES	**18,277,207**	**19,264,524**	**22,574,872**	**20,765,485**	(1,809,387)	-10.52%
					-	
EXPENSES						
ADMINISTRATION	246,812	273,585	266,578	272,588	6,010	2.25%
COUNTY COUNCIL	140,053	114,413	121,202	124,471	3,269	2.70%
ASSESSOR	444,309	451,596	572,686	502,536	(70,150)	-12.25%
FACILITIES MANAGEMENT	475,946	602,996	539,994	576,804	36,810	6.82%
CORRECTIONS	1,873,172	1,912,791	2,100,035	2,068,426	(31,609)	-1.51%
COMMUNICATIONS	660,103	728,360	788,493	798,952	10,459	1.33%
EMERGENCY PREPAREDNESS	81,217	83,255	87,942	85,142	(2,800)	-3.18%
ROD	132,348	125,988	105,360	107,793	2,433	2.31%
ANIMAL CONTROL	226,955	209,137	222,495	222,507	12	0.01%
LANDFILL	1,709,809	1,892,080	1,742,705	1,785,856	43,151	2.48%
PLANNING/PUBLIC SERVICE	301,641	313,207	320,711	327,287	6,576	2.05%
FLEET MAINTENANCE	180,224	175,508	185,637	194,136	8,499	4.58%
DEVELOPMENT BOARD	324,905	322,903	339,806	316,974	(22,832)	-6.72%
ENGINEER	95,164	97,085	105,354	259,192	153,838	146.02%
FINANCE	252,754	296,430	316,552	325,846	9,294	2.94%
HUMAN RESOURCES	170,381	171,220	183,567	184,811	1,244	0.68%
GRANTS	109,760	111,318	117,634	119,713	2,079	1.77%
PROCUREMENT	112,190	117,192	123,004	125,624	2,620	2.13%
RECREATION	451,160	444,873	462,647	456,591	(6,056)	-1.31%
TAX COLLECTOR	156,824	165,300	214,378	217,541	3,163	1.48%
INFORMATION TECHNOLOGIES	348,164	353,357	421,298	416,939	(4,359)	-1.03%
PUBLIC WORKS	959,763	912,980	942,669	1,016,905	74,236	7.88%
ARCHIVES	52,137	55,024	60,256	60,256	-	0.00%
AGENCIES	2,066,454	1,970,375	1,902,512	1,956,508	53,996	2.84%
NON-DEPARTMENTAL	1,805,699	1,836,088	4,711,916	2,521,205	(2,190,711)	-46.49%
AIRPORT COMMISSION	18,844	38,485	29,445	24,365	(5,080)	-17.25%
TRANSFERS	40,000	59,000	15,000	15,000	-	0.00%
	13,436,786	**13,834,545**	**16,999,876**	**15,083,968**	(1,915,908)	-11.27%
CLERK OF COURT	254,186	284,969	211,699	220,632	8,933	4.22%
FAMILY COURT	132,280	138,840	142,634	145,891	3,257	2.28%
DSS FUNDS - CLERK OF COURT	104,564	116,329	120,766	123,754	2,988	2.47%
MAGISTRATE	481,653	488,008	522,743	548,143	25,400	4.86%
PROBATE JUDGE	140,820	145,701	153,263	158,786	5,523	3.60%
AUDITOR	185,795	194,488	212,487	212,345	(142)	-0.07%
VETERAN'S AFFAIRS	61,098	65,067	66,962	68,734	1,772	2.65%
TREASURER	164,217	172,549	191,799	206,949	15,150	7.90%
SHERIFF	3,001,819	3,015,676	3,358,071	3,360,185	2,114	0.06%
DSS FUNDS - SHERIFF	7,771	2,102	12,000	5,000	(7,000)	-58.33%
COURTHOUSE SECURITY	-	-	165,000	221,141	56,141	
CORONER	165,219	143,033	132,492	142,697	10,205	7.70%
MASTER IN EQUITY	34,238	35,459	39,040	43,785	4,745	12.15%
BD. of ELECTIONS & VOTER REG.	157,502	173,567	246,040	223,475	(22,565)	-9.17%
	4,891,159	**4,975,790**	**5,574,996**	**5,681,517**	**106,521**	1.91%
TOTAL EXPENDITURES:	**18,327,945**	**18,810,335**	**22,574,872**	**20,765,485**	**(1,809,387)**	-8.02%
Excess/(Deficit)	**-**	**-**	**-**	**-**		

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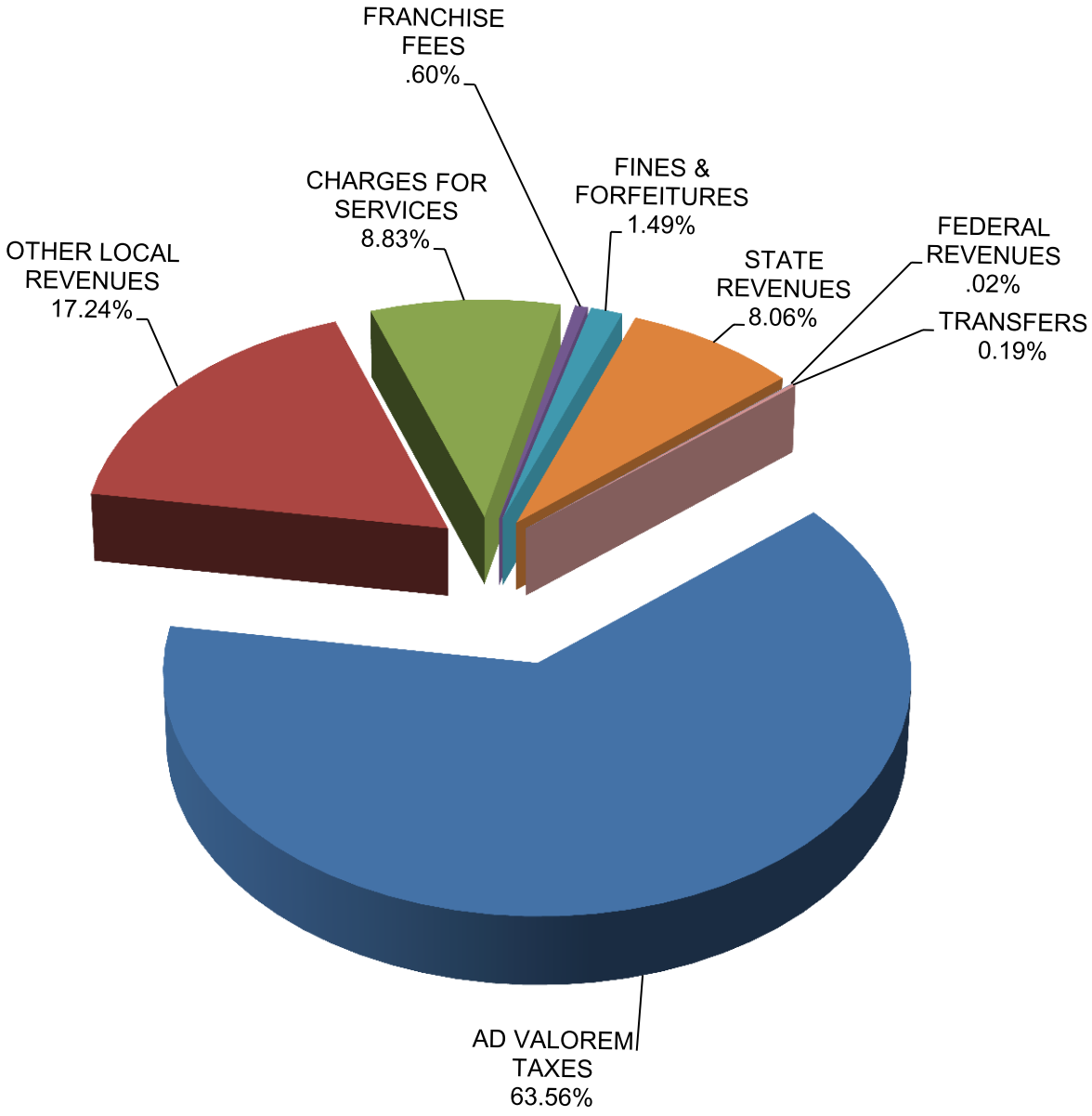
CLARENDON COUNTY TOTAL APPROPRIATION NEEDS
FISCAL YEAR 2016/2017

DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17
ADMINISTRATION	246,812	273,585	266,578	272,588
CLERK OF COURT	254,186	284,969	211,699	220,632
MAGISTRATE	481,653	488,008	522,743	548,143
PROBATE JUDGE	140,820	145,701	153,263	158,786
COUNTY COUNCIL	140,053	114,413	121,202	124,471
ASSESSOR	444,309	451,596	572,686	502,536
AUDITOR	185,795	194,488	212,487	212,345
VETERAN'S AFFAIRS	61,098	65,067	66,962	68,734
TREASURER	164,217	172,549	191,799	206,949
FACILITIES MANAGEMENT	505,907	602,996	539,994	576,804
SHERIFF	3,001,819	3,015,676	3,358,071	3,360,185
CORRECTIONS	1,873,172	1,912,791	2,100,035	2,068,426
CORONER	165,219	143,033	132,492	142,697
COMMUNICATIONS	660,103	728,360	788,493	798,952
EMERGENCY PREPAREDNESS	81,217	83,255	87,942	85,142
FAMILY COURT	132,280	138,840	142,634	145,891
ROD	132,348	125,988	105,360	107,793
MASTER IN EQUITY	34,238	35,459	39,040	43,785
ANIMAL CONTROL	226,955	209,137	222,495	222,507
LANDFILL	1,709,809	1,892,080	1,742,705	1,785,856
PLANNING/PUBLIC SERVICE	301,641	313,207	320,711	327,287
FLEET MAINTENANCE	180,224	175,508	185,637	194,136
DEVELOPMENT BOARD	324,905	322,903	339,806	316,974
ENGINEER	95,164	97,085	105,354	259,192
FINANCE	252,754	296,430	316,552	325,846
HUMAN RESOURCES	170,381	171,220	183,567	184,811
GRANTS	109,760	111,318	117,634	119,713
PROCUREMENT	112,190	117,192	123,004	125,624
RECREATION	451,160	444,873	462,647	456,591
TAX COLLECTOR	156,824	165,300	214,378	217,541
VOTER REGISTRATION	157,502	173,567	246,040	223,475
INFORMATION TECHNOLOGIES	348,164	353,357	421,298	416,939
PUBLIC WORKS	959,763	912,980	942,669	1,016,905
ARCHIVES	52,137	55,024	60,256	60,256
COURTHOUSE SECURITY	-	-	165,000	221,141
DSS FUNDS - CLERK OF COURT	104,564	116,329	120,766	123,754
DSS FUNDS - SHERIFF	7,771	2,102	12,000	5,000
AGENCIES	2,036,494	1,970,375	1,902,512	1,956,508
NON-DEPARTMENTAL	1,805,699	1,836,088	4,711,916	2,521,205
AIRPORT COMMISSION	18,844	38,485	29,445	24,365
TRANSFER	40,000	59,000	15,000	15,000
TOTAL COUNTY GENERAL OPERATIONAL BUDGET:	**18,327,945**	**18,810,335**	**22,574,872**	**20,765,485**
GENERAL COUNTY OBLIGATION DEBT:	**496,158**	**746,283**	**700,448**	**843,115**
Administration Complex Lease / Purchase	**281,852**	**281,853**	**281,853**	**489,615**
Courthouse Lease / Purchase	**263,050**	**262,925**	**262,550**	**262,300**
SUB-TOTAL:	**19,369,005**	**20,101,396**	**23,819,723**	**22,360,515**
SPECIAL PURPOSE OPERATING FUNDS:				
F.E. Dubose Vocational School	205,000	205,000	210,000	210,000
Fire	2,027,631	3,287,244	3,045,000	3,011,400
TOTAL SPECIAL PURPOSE DISTRICTS OPERATIONAL BUDGE	**2,232,631**	**3,492,244**	**3,255,000**	**3,221,400**
FIRE DISTRICT DEBT OBLIGATIONS:				
Fire Debt:	169,869	112,618	112,618	105,163
TOTAL FIRE DISTRICT DEBT OBLIGATIONS:	**169,869**	**112,618**	**112,618**	**105,163**
SUB-TOTAL SPECIAL PURPOSE OPERATION & DEBT:	**2,402,500**	**3,604,862**	**3,367,618**	**3,326,563**
TOTAL APPROPRIATIONS FOR EXPENDITURES TO BE MADE BY CLARENDON COUNTY:	**21,771,505**	**23,706,258**	**27,187,341**	**25,687,078**
ENTERPRISE FUNDS:				
Clarendon County Water & Sewer (Operating Expenses	**447,080**	**453,378**	**573,057**	**491,917**
Weldon Auditorium Complex (Operating Expenses)	**268,244**	**199,494**	**212,452**	**213,000**

Budgeted Revenue Sources



CLARENDON COUNTY GENERAL REVENUE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-004-	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
AD VALOREM						
00310-40010	Real Estate Taxes	9,025,405	9,588,136	9,947,995	10,212,000	264,005
00310-40015	Vehicle Taxes	1,319,957	1,461,659	1,583,327	1,642,410	59,083
00310-40025	Delinquent Taxes	1,152,168	1,212,027	1,395,000	1,345,000	(50,000)
00300-30005	Unrestricted Reserve Fund	-	-			-
00300-30005	Unreserved Fund Balance	-	-	655,000	-	
00300-30021	LOST Reserve	-	-	100,000	100,000	-
OTHER LOCAL REVENUES						
00310-40031	LOST Revenue	2,408,863	2,392,467	2,400,000	2,400,000	-
00310-40032	Local Accommodations Tax (3%)	188,378	200,187	200,000	215,000	15,000
00310-40035	Payments in Lieu of Taxes	45,383	34,154	110,000	110,000	-
00310-40036	Payments in Lieu - Motor Carriers	133,172	143,584	155,000	160,000	5,000
00310-40040	Treasurer's Cost to Cities	4,087	25,116	20,000	25,000	5,000
00310-40046	Delinquent Tax Fees	221,625	186,771	235,000	225,000	(10,000)
00310-40056	Hanger Rent	37,889	39,103	38,500	44,000	5,500
00310-40060	Investment Income	1,729	5,102	2,000	5,200	3,200
00310-40065	Multi-County Industrial Park	50,732	77,448	75,000	85,000	10,000
00310-40070	Miscellaneous Revenue	156,696	208,028	170,000	170,000	-
00310-40075	Sale of Assets	2,093	48,988	50,000	25,000	(25,000)
00310-40095	Refunds on Contractual Claims	20,880			-	-
00310-42400	Contributions	-	11,895	10,000	15,000	5,000
CHARGES FOR SERVICES						
00315-41000	Assessors Fees	4,867	3,414	4,500	3,500	(1,000)
00315-41001	Moving Permits	2,425	2,225	2,500	2,000	(500)
00315-41005	Building Permits	102,815	98,054	110,000	100,000	(10,000)
00315-41010	Master in Equity	20,260	20,518	21,000	10,000	(11,000)
00315-41015	Probate Fees	65,193	62,771	65,000	65,000	-
00315-41020	Clerk of Court Fees/Fines	126,306	125,428	127,000	127,000	-
00315-41025	ROD Fees	135,386	169,721	150,000	150,000	-
00315-41040	County Road User Fee	720,330	729,682	730,000	1,043,000	313,000
00315-41045	Temporary Tag Fee	401	286	550	375	(175)
00315-41046	Decal Issuance	23,457	23,603	24,500	25,000	500
00315-41050	Planning/Public Service Com.	7,030	6,530	7,500	7,000	(500)
00315-41070	Sheriff Fees	2,845	210	2,000	500	(1,500)
00315-41071	House Arrest Fees	-	-	-	-	-
00315-41072	Municipal Inmate Housing	25,153	23,788	20,000	23,500	3,500
00315-41073	Animal Control Fees	2,110	2,010	2,200	2,000	(200)
00315-41074	Transfer Station Lease	-	-	-	-	-
00315-41075	Landfill Fees	157,112	200,930	200,000	195,000	(5,000)
00315-41076	Recreation Canteen	20,186	17,171	25,000	20,000	(5,000)
00315-41077	Recreation Registration Fees	51,706	47,119	55,000	50,000	(5,000)
00315-41078	Recreation Sponsorship	6,750	9,900	10,000	9,000	(1,000)
FRANCHISE FEES						
00320-42000	Franchise Fees	111,058	115,419	120,000	125,000	5,000
FINES & FORFEITURES						
00325-43000	Magistrate Fines	319,117	329,851	330,000	310,000	(20,000)

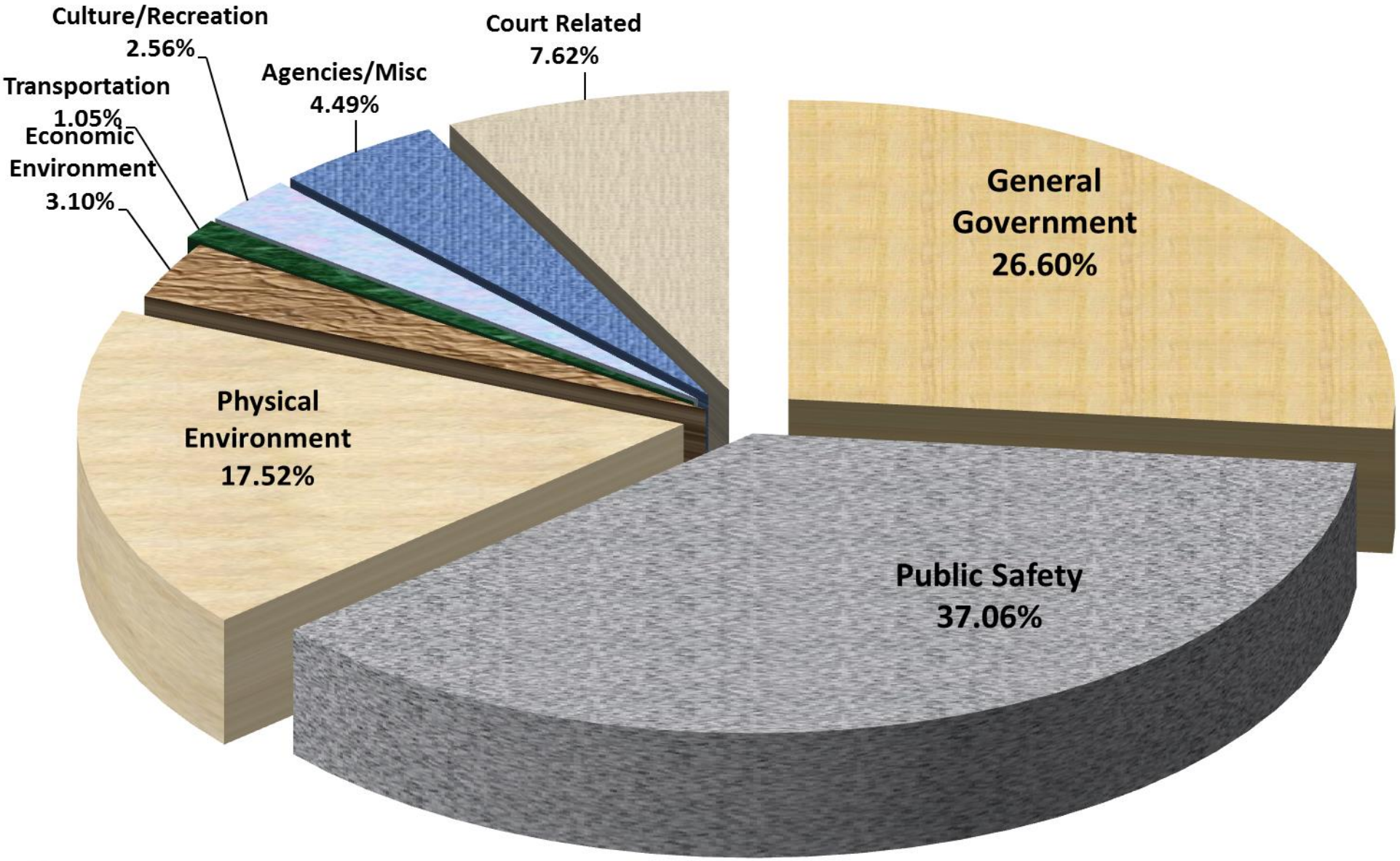
STATE REVENUES						
00330-40005	Voter Registration Board	9,637	10,000	9,500	9,500	-
00330-40006	Voter Registration Office	-	18,776	60,000	60,000	-
00330-44000	Merchants Inventory	48,909	48,909	48,900	48,900	-
00330-44015	Clerk/Sheriff/Probate/Coroner	7,875	7,088	7,900	7,900	-
00330-44025	Vital Records Fees	-	-	-	-	-
00330-44030	State Aid and Allocations	1,291,820	1,299,917	1,285,000	1,361,700	76,700
00330-44035	Accommodations Tax (1st 25K + 5%)	31,392	31,792	31,500	32,500	1,000
00330-44040	DSS Revenue	29,076	35,111	35,000	35,000	-
00330-44045	Salary Reimb: Family Court DSS	149,863	148,412	145,000	100,000	(45,000)
00330-44050	Salary Reimb: Civil Process	10,457	11,819	15,000	5,000	(10,000)
00330-44055	Solid Waste Tire Fees	9,149	13,849	14,000	14,000	-
FEDERAL REVENUES						
00335-45000	Civil Defense					-
00335-45005	Veterans Affairs	4,467	4,556	4,500	4,500	-
00335-45010	Election Commission		-			-
	2015 Flood			1,725,000		
TRANSFERS						
06000-49080	Drug Court	5,000	5,000	5,000	5,000	-
06000-49022	Landsale	-	-	25,000	25,000	-
06000-49090	Water & Sewer	6,000	6,000	10,000	10,000	-
	TOTAL REVENUES	**18,277,207**	**19,264,524**	**22,574,872**	**20,765,485**	**570,613**

CLARENDON COUNTY GENERAL REVENUE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 062-004-	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00620	**OPERATING REVENUES - FIRE**					
AD VALOREM						
00359-40010	Real Estate Taxes	1,794,292	1,873,378	2,189,500	2,349,000	159,500
00359-40015	Vehicle Taxes	263,164	308,261	328,000	360,000	32,000
00359-40025	Delinquent Taxes	219,754	198,927	230,000	210,000	(20,000)
00359-40027	Credit Card Fees	(3,057)	(3,832)	(3,700)	(4,500)	(800)
00359-40060	Investment Income	1,372	1,948	1,200	1,900	700
00359-40070	Miscellaneous Revenue	-	6,000	-	-	-
00300-30005	Unrestricted Reserve Fund	-	902,562	300,000	75,000	(225,000)
	Hydrant Funding				5,000	5,000
	Transfer				15,000	15,000
	TOTAL REVENUES	**2,275,525**	**3,287,244**	**3,045,000**	**3,011,400**	**(33,600)**

*** See Debt Service page 6.2**

Expenses By Category



CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00410	**ADMINISTRATION**					
5001	Salaries	188,210	191,112	196,821	196,821	-
5003	Regular Retirement Expense	18,883	20,831	21,768	22,753	985
5004	FICA Expense	12,101	12,263	15,057	15,057	-
5008	Health Insurance	10,489	11,603	14,132	19,157	5,025
5010	Office Supplies	1,969	808	2,000	2,000	-
5014	Contractual Services	2,431	1,871	2,700	2,700	-
5017	Fuel, Gas & Oil	4,367	3,199	4,000	4,000	-
5064	Travel & Training	5,328	5,441	7,000	7,000	-
5087	Security	-	23,563	-	-	-
5289	Membership and Dues	3,035	2,895	3,100	3,100	-
	TOTAL EXPENSES	246,812	273,585	266,578	272,588	6,010

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00411	**CLERK OF COURT**					
5001	Salaries	111,930	113,238	114,355	114,355	-
5003	Regular Retirement Expense	11,865	12,343	12,648	13,219	571
5004	FICA Expense	11,348	8,135	8,748	8,748	-
5008	Health Insurance	24,257	27,918	36,823	41,185	4,362
5009	Police Retirement	2,531	-	-	-	-
5010	Office Supplies	5,959	7,684	6,000	6,000	-
5027	Equipment & Repairs	1,518	3,046	2,000	3,000	1,000
5064	Travel & Training	3,142	3,120	4,000	4,000	-
5071	Court Refreshments	3,973	3,661	4,000	5,000	1,000
5074	Jurors	24,198	18,785	23,000	25,000	2,000
5087	Courthouse Security	53,341	86,915	-	-	-
5289	Membership and Dues	125	125	125	125	-
	TOTAL EXPENSES	254,186	284,969	211,699	220,632	8,933

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005-	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00412	**MAGISTRATE**					
5001	Salaries	300,496	298,456	299,325	295,510	(3,815)
5003	Regular Retirement Expense	18,886	19,137	18,432	20,574	2,142
5004	FICA Expense	20,317	20,215	22,898	22,607	(291)
5008	Health Insurance	108,367	116,445	142,109	170,565	28,456
5009	Police Retirement	15,707	16,478	18,229	16,737	(1,492)
5010	Office Supplies	5,339	7,929	8,000	8,000	-
5014	Contractual Services	1,655	1,248	800	1,200	400
5027	Equipment & Repairs	2,866	950	1,000	1,000	-
5064	Travel & Training	5,686	3,705	4,500	4,500	-
5068	Bond	1,934	1,451	1,500	1,500	-
5074	Jurors	-	1,594	5,500	5,500	-
5289	Membership and Dues	400	400	450	450	-
	TOTAL EXPENSES	481,653	488,008	522,743	548,143	25,400

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00413	**PROBATE JUDGE**					
5001	Salaries	92,376	94,161	94,911	93,155	(1,756)
5003	Regular Retirement Expense	4,121	4,407	4,779	4,413	(366)
5004	FICA Expense	7,685	7,885	8,263	7,880	(383)
5005	Part-Time Employment	9,448	10,450	13,104	9,828	(3,276)
5008	Health Insurance	10,489	11,603	14,132	25,242	11,110
5009	Police Retirement	8,083	8,606	8,907	9,103	196
5010	Office Supplies	3,434	3,429	3,162	3,160	(2)
5014	Contractual Services	2,297	2,394	2,500	2,500	-
5027	Equipment & Repairs	-	414	750	750	-
5064	Travel & Training	1,736	1,977	2,355	2,355	-
5098	Capital Expense	782	-	-	-	-
5289	Membership and Dues	370	375	400	400	-
	TOTAL EXPENSES	140,820	145,701	153,263	158,786	5,523

CLARENDON COUNTY EXPENDITURE ANALYSIS
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ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00414	**COUNTY COUNCIL**					
5001	Salaries	85,829	66,125	66,000	66,000	-
5003	Regular Retirement Expense	9,147	7,208	7,300	7,630	330
5004	FICA Expense	6,107	4,689	5,049	5,049	-
5008	Health Insurance	30,871	27,448	33,803	37,742	3,939
5010	Office Supplies	829	453	1,000	500	(500)
5014	Contractual Services	1,822	1,681	2,000	1,500	(500)
5064	Travel & Training	4,020	4,295	3,500	3,500	-
5070	Awards and Misc.	1,427	1,019	1,500	1,500	-
5186	Professional Services	-	1,446	1,000	1,000	-
5289	Membership and Dues	-	50	50	50	-
	TOTAL EXPENSES	140,053	114,413	121,202	124,471	3,269

CLARENDON COUNTY EXPENDITURE ANALYSIS
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ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00415	**ASSESSOR**					
5001	Salaries	309,498	313,604	333,881	306,962	(26,919)
5003	Regular Retirement Expense	32,807	34,183	36,927	35,485	(1,442)
5004	FICA Expense	22,777	22,982	25,542	23,482	(2,060)
5008	Health Insurance	52,645	60,053	76,466	89,027	12,561
5010	Office Supplies	1,738	1,092	2,500	2,500	-
5014	Contractual Services	-	-	31,000	-	(31,000)
5017	Fuel, Gas & Oil	1,956	2,070	2,100	2,100	-
5025	Maintenance Contracts	5,442	4,620	6,200	6,600	400
5027	Equipment & Repairs	1,538	2,570	1,700	1,485	(215)
5060	Mapping & Supplies	365	246	800	800	-
5063	GIS Support	4,297	-	-	-	-
5064	Travel & Training	6,065	7,709	8,420	8,400	(20)
5166	License Fees	2,500	325	2,590	1,000	(1,590)
5172	Software Purchases	1,517	1,202	43,280	1,495	(41,785)
5289	Membership and Dues	1,166	941	1,280	1,200	(80)
	TOTAL EXPENSES	444,309	451,596	572,686	502,536	(70,150)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00416	**AUDITOR**					
5001	Salaries	120,747	123,162	128,191	128,191	-
5003	Regular Retirement Expenses	12,799	13,425	14,178	14,819	641
5004	FICA Expense	8,636	8,689	9,807	9,807	-
5008	Health Insurance	29,959	36,376	45,182	44,399	(783)
5010	Office Supplies	3,017	5,649	5,900	5,694	(206)
5014	Contractual Services	2,458	1,518	2,733	2,733	-
5027	Equipment & Repairs	180	1,196	500	500	-
5037	Computer SW - Boat Valuation	1,257	1,098	1,098	1,304	206
5064	Travel & Training	4,194	3,105	4,628	4,628	-
5075	Vehicle Registration Data	2,373	-	-	-	-
5289	Membership and Dues	175	270	270	270	-
	TOTAL EXPENSES	185,795	194,488	212,487	212,345	(142)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00417	**VETERAN'S AFFAIRS**					
5001	Salaries	40,290	41,605	41,266	41,266	-
5003	Regular Retirement Expenses	4,246	4,535	4,564	4,770	206
5004	FICA Expense	2,893	2,973	3,157	3,157	-
5008	Health Insurance	9,024	10,113	12,605	14,171	1,566
5010	Office Supplies	1,515	1,492	500	500	-
5025	Maintenance Contracts	575	515	500	500	-
5027	Equipment & Repairs	1,091	845	1,550	1,550	-
5064	Travel & Training	1,428	2,954	2,620	2,620	-
5289	Membership and Dues	35	35	200	200	-
	TOTAL EXPENSES	61,098	65,067	66,962	68,734	1,772

CLARENDON COUNTY EXPENDITURE ANALYSIS
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ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00418	**TREASURER**					
5001	Salaries	115,936	119,400	125,122	136,030	10,908
5003	Regular Retirement Expense	11,258	11,808	13,839	15,725	1,886
5004	FICA Expense	8,387	8,593	9,572	10,407	835
5008	Health Insurance	21,436	23,912	29,557	33,099	3,542
5009	Police Retirement	1,271	1,485	2,021	-	(2,021)
5010	Office Supplies	1,190	384	3,788	3,788	-
5014	Contractual Services	2,635	2,928	3,600	3,600	-
5027	Equipment & Repairs	-	836	1,000	1,000	-
5064	Travel & Training	2,104	3,204	3,300	3,300	-
	TOTAL EXPENSES	164,217	172,549	191,799	206,949	15,150

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00419	**FACILITIES MANAGEMENT**					
5001	Salaries	221,991	237,647	260,161	274,255	14,094
5003	Regular Retirement Expense	23,531	25,904	28,775	31,704	2,929
5004	FICA Expense	16,505	17,600	19,802	20,981	1,179
5008	Health Insurance	50,421	58,874	74,130	84,420	10,290
5010	Office Supplies	62	85	500	600	100
5017	Fuel, Gas, & Oil	4,196	3,785	4,000	4,000	-
5018	Heating Oil	-	-	-	-	-
5025	Maintenance Contracts	-	-	-	27,056	27,056
5027	Equipment & Repairs	3,164	2,553	2,500	2,600	100
5028	Building & Grounds Maintenance	-	-	-	10,900	10,900
5041	Uniforms/Clothing Allowance	3,267	3,918	3,000	3,300	300
5044	Cleaning Supplies	10,067	8,362	10,000	10,000	-
5064	Travel & Training	711	279	700	700	-
5098	Capital Expense	22,812	117,455	-	3,888	3,888
5105	Custodial	2,777	2,375	3,000	4,500	1,500
5216	DSS Bldg Repairs & Maint.	35,717	48,660	37,000	28,600	(8,400)
5226	Facilities Repairs	80,554	75,354	96,126	69,000	(27,126)
5289	Membership and Dues	171	146	300	300	-
	TOTAL EXPENSES	475,946	602,996	539,994	576,804	36,810

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00420	**SHERIFF**					
5001	Salaries	1,648,297	1,720,981	1,720,844	1,816,692	95,848
5003	Regular Retirement Expenses	8,076	6,851	6,921	8,477	1,556
5004	FICA Expense	121,438	126,993	133,399	140,191	6,792
5005	Part-Time Employment	-	1,059	22,929	15,850	(7,079)
5008	Health Insurance	314,723	344,222	421,990	520,231	98,241
5009	Police Retirement	200,093	221,329	230,157	249,106	18,949
5010	Office Supplies	9,079	5,814	15,000	12,000	(3,000)
5011	Physicals	583	191	1,000	1,000	-
5014	Contractual Services	18,110	12,720	15,000	20,000	5,000
5017	Fuel, Gas, & Oil	299,449	247,345	290,000	270,000	(20,000)
5024	Service Contracts	8,310	2,568	11,000	10,000	(1,000)
5027	Equipment & Repairs	92,582	92,494	96,000	100,000	4,000
5032	Supplies	19,585	10,360	20,000	20,000	-
5041	Uniforms/Clothing Allowance	34,195	35,330	35,000	40,000	5,000
5064	Travel & Training	9,830	21,590	23,000	25,000	2,000
5067	Court Expense	1,625	-	2,000	2,000	-
5068	Bond	200	200	400	400	-
5070	Awards and Misc.	2,389	1,395	1,500	1,500	-
5079	K-9 Related	382	962	10,000	12,000	2,000
5084	OSHA Safety Supplies	702	-	2,500	2,500	-
5088	Ammunition	11,188	924	10,000	10,000	-
5098	Capital Expense	121,632	98,323	213,431	1,578	(211,853)
5101	Purchase of Stolen Property	125	170	1,000	1,000	-
5136	Lab Supplies	2,854	1,805	3,000	3,000	-
5143	Radios and Equipment	39,199	34,037	35,000	40,000	5,000
5154	SCDJJ Juvenile Housing	10,125	2,075	5,000	5,000	-
5164	Boat Expenses	6,565	30	5,000	5,000	-
5168	Extradition Costs	279	1,395	1,000	1,000	-
5169	Vicitims Advocate Services	15,412	18,258	20,000	20,000	-
5289	Membership & Dues	3,032	4,132	4,000	4,160	160
43016	Towing Fee Expense	1,760	2,125	2,000	2,500	500
	TOTAL EXPENSES	3,001,819	3,015,676	3,358,071	3,360,185	2,114

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00421	**CORRECTIONS**					
5001	Salaries	1,048,009	1,068,863	1,110,836	1,093,135	(17,701)
5003	Regular Retirement Expense	5,258	4,839	4,777	4,993	216
5004	FICA Expense	77,511	79,414	84,979	83,625	(1,354)
5007	Inmate Salaries	-	-	7,200	7,200	-
5008	Health Insurance	207,768	222,382	296,050	317,744	21,694
5009	Police Retirement	128,299	137,382	146,694	149,512	2,818
5010	Office Supplies	4,041	2,588	2,500	3,750	1,250
5011	Physicals	105	150	200	450	250
5014	Contractual Services	7,604	7,616	19,374	19,442	68
5017	Fuel, Gas & Oil	3,922	2,778	3,750	3,000	(750)
5027	Equipment & Repairs	37,238	33,012	35,000	20,000	(15,000)
5028	Building & Grounds Maintenance	3,112	3,939	3,000	3,000	-
5032	Supplies	23,742	21,426	22,000	22,000	-
5041	Uniforms	6,973	6,854	11,875	11,875	-
5042	Dieting of Prisoners	137,134	126,528	140,000	130,000	(10,000)
5049	Medical Care	124,324	137,204	160,000	160,000	-
5051	LP Gas	7,906	5,523	6,500	6,500	-
5054	Social Worker	5,664	5,664	5,700	5,700	-
5064	Travel & Training	5,549	10,938	7,500	7,500	-
5098	Capital Expense	34,835	28,460	24,000	11,000	(13,000)
5153	House Arrest Tracking Sys	-	-	1,000	1,000	-
5156	Security Equipment	1,105	2,401	2,200	2,200	-
5200	Printing & Postage	485	1,376	1,200	800	(400)
5202	Annual Inspections	2,370	3,052	3,300	3,600	300
5289	Membership and Dues	217	406	400	400	-
	TOTAL EXPENSES	1,873,172	1,912,791	2,100,035	2,068,426	(31,609)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00422	**CORONER**					
5001	Salaries	39,703	40,465	40,854	40,854	-
5004	FICA Expense	3,037	3,096	3,125	3,125	-
5009	Police Retirement	5,098	5,426	5,613	5,818	205
5017	Fuel, Gas & Oil	1,967	2,582	3,500	3,500	-
5027	Equipment & Repairs	4,641	7,663	4,500	4,500	-
5046	Secretarial Services	16,000	16,882	16,000	16,000	-
5062	Expense Reimbursement	7,200	7,200	7,200	7,200	-
5064	Travel & Training	4,247	4,522	3,000	3,000	-
5076	Medical Services	57,436	50,330	40,000	50,000	10,000
5098	Capital Expense	17,718	-	-	-	-
5102	Deputy Coroner	5,692	3,082	6,000	6,000	-
5106	Telephone/Communications	1,980	1,784	1,500	1,500	-
5289	Membership and Dues	500	-	1,200	1,200	-
	TOTAL EXPENSES	165,219	143,033	132,492	142,697	10,205

CLARENDON COUNTY EXPENDITURE ANALYSIS
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ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00423	**COMMUNICATIONS**					
5001	Salaries	414,651	453,070	465,950	479,918	13,968
5002	Overtime	54,072	56,918	60,565	58,000	(2,565)
5003	Regular Retirement Expense	49,689	55,556	58,233	62,184	3,951
5004	FICA Expense	34,158	37,046	40,279	41,151	872
5008	Health Insurance	104,136	123,459	158,366	152,599	(5,867)
5010	Office Supplies	183	44	-	-	-
5027	Equipment & Repairs	677	-	2,000	2,000	-
5041	Uniforms/Clothing Allowance	2,000	996	3,000	3,000	-
5064	Travel & Training	537	1,272	-	-	-
5082	Communications Equip Main	-	-	-	-	-
5098	Capital Expense	-				-
5289	Membership and Dues	-	-	100	100	-
	TOTAL EXPENSES	660,103	728,360	788,493	798,952	10,459

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00424	**EMERGENCY PREPAREDNESS**					
5001	Salaries	56,046	57,287	58,749	58,749	-
5003	Regular Retirement Expense	5,941	6,244	6,498	6,791	293
5004	FICA Expense	4,247	4,337	4,494	4,494	-
5008	Health Insurance	5,244	7,766	7,066	973	(6,093)
5010	Office Supplies	560	89	500	500	-
5017	Fuel, Gas & Oil	1,860	1,723	2,000	2,000	-
5025	Maintenance Contracts	2,144	2,322	2,000	2,000	-
5027	Equipment & Repairs	889	751	1,500	1,500	-
5041	Uniforms/Clothing Allowance	-	-	-	3,000	3,000
5064	Travel & Training	644	33	-	-	-
5082	Communications Equip Main	2,961	2,668	4,600	4,600	-
5098	Capital Expense	-	-	-	-	-
5213	Satellite Weather Service	645	-	-	-	-
5289	Membership and Dues	35	35	35	35	-
5616	Emergency Supplies	-	-	500	500	-
	TOTAL EXPENSES	81,217	83,255	87,942	85,142	(2,800)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00425	**FAMILY COURT**					
5001	Salaries	92,598	94,272	95,394	95,394	-
5003	Regular Retirement Expense	9,782	10,276	10,551	11,028	477
5004	FICA Expense	6,491	6,619	7,298	7,298	-
5008	Health Insurance	16,329	18,266	22,691	25,471	2,780
5010	Office Supplies	4,742	6,827	5,000	5,000	-
5064	Travel & Training	2,338	2,579	1,700	1,700	-
	TOTAL EXPENSES	132,280	138,840	142,634	145,891	3,257

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00426	**ROD**					
5001	Salaries	72,150	73,350	57,951	57,951	-
5003	Regular Retirement Expense	7,648	7,995	6,409	6,699	290
5004	FICA Expense	5,451	5,525	4,433	4,433	-
5008	Health Insurance	14,856	16,366	14,132	15,714	1,582
5010	Office Supplies	2,776	5,809	6,000	6,000	-
5014	Contractual Services	16,475	6,500	6,500	6,501	1
5027	Equipment & Repairs	2,635	2,963	5,000	5,000	-
5055	Copying & Laminating Plat	1,032	1,924	2,000	2,000	-
5064	Travel & Training	1,595	1,128	2,810	3,300	490
5098	Capital Expense	7,605	4,303	-	-	-
5289	Membership and Dues	125	125	125	195	70
	TOTAL EXPENSES	132,348	125,988	105,360	107,793	2,433

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00427	**MASTER IN EQUITY**					
5001	Salaries	13,292	13,691	13,828	13,691	(137)
5003	Regular Retirement Expense	1,409	1,492	1,529	1,583	54
5004	FICA Expense	867	873	1,058	1,050	(8)
5008	Health Insurance	9,024	10,113	12,605	17,441	4,836
5010	Office Supplies	777	749	550	550	-
5045	Office Rent	2,400	2,400	2,400	2,400	-
5046	Secretarial Services	6,000	6,000	6,000	6,000	-
5064	Travel & Training	379	-	850	850	-
5289	Membership & Dues	90	140	220	220	-
	TOTAL EXPENSES	34,238	35,459	39,040	43,785	4,745

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00428	**ANIMAL CONTROL**					
5001	Salaries	35,976	37,238	36,730	36,730	-
5002	Overtime	-	207	1,500	500	(1,000)
5004	FICA Expense	2,687	2,714	2,925	2,925	-
5008	Health Insurance	6,309	8,153	10,087	11,300	1,213
5009	Police Retirement	4,620	4,931	5,253	5,302	49
5010	Office Supplies	-	162	500	500	-
5014	Contractual/Animal Control	132,937	133,330	140,000	140,000	-
5017	Fuel, Gas & Oil	6,806	4,881	6,750	6,000	(750)
5027	Equipment & Repairs	5,529	2,314	3,000	3,000	-
5038	Rabies Control	13,500	13,500	13,500	13,500	-
5041	Uniforms/Clothing Allowance	95	327	500	500	-
5064	Travel & Training	1,961	918	1,000	1,500	500
5135	Tools	235	-	500	500	-
5289	Membership and Dues	36	-	250	250	-
	TOTAL EXPENSES	226,955	209,137	222,495	222,507	12

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00430	**LANDFILL**					
5001	Salaries	104,617	106,426	107,575	107,575	-
5002	Overtime	15,805	13,514	15,000	10,000	(5,000)
5003	Regular Retirement Expense	12,766	13,074	13,557	15,943	2,386
5004	FICA Expense	8,968	8,903	9,377	8,994	(383)
5008	Health Insurance	19,372	21,576	26,596	29,744	3,148
5010	Office Supplies	859	846	600	600	-
5014	Contractual Services	3	-	-	-	-
5017	Fuel, Gas & Oil	26,230	22,712	25,000	20,000	(5,000)
5027	Equipment & Repairs	34,994	49,821	30,000	25,000	(5,000)
5030	Electronic Recycling	15,629	121,761	12,500	25,000	12,500
5032	Supplies	3,658	4,261	2,500	3,000	500
5036	Waste Tires	13,412	-	15,000	15,000	-
5041	Uniforms/Clothing Allowance	4,267	3,641	4,000	4,000	-
5064	Travel & Training	1,058	-	500	500	-
5122	Rents and Leases	68,478	70,533	81,500	81,500	-
5125	Site Improvements	7,327	32,234	8,500	8,500	-
5135	Tools	-	-	200	200	-
5140	Monitoring/Engineering	62,866	19,460	40,000	20,000	(20,000)
5148	Disposal Fees	1,309,023	1,403,319	1,350,000	1,410,000	60,000
5289	Membership and Dues	476	-	300	300	-
	TOTAL EXPENSES	1,709,809	1,892,080	1,742,705	1,785,856	43,151

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00432	**PLANNING AND PUBLIC SERVICE**					
5001	Salaries	201,781	201,690	205,818	205,818	-
5003	Regular Retirement Expense	21,480	21,984	22,763	23,793	1,030
5004	FICA Expense	14,502	14,486	15,745	15,745	-
5008	Health Insurance	37,765	40,079	46,710	52,256	5,546
5010	Office Supplies	1,807	1,956	3,000	2,500	(500)
5017	Fuel, Gas, & Oil	5,517	4,017	6,000	5,000	(1,000)
5025	Maintenance Contracts	3,148	3,139	3,500	3,500	-
5027	Equipment & Repairs	2,282	1,591	2,000	2,000	-
5064	Travel & Training	2,763	2,378	3,675	3,675	-
5128	Engineering/Consulting	8,559	-	8,500	10,000	1,500
5231	Public Meeting/Awards	1,171	1,300	2,000	2,000	-
5289	Membership and Dues	866	1,050	1,000	1,000	-
	TOTAL EXPENSES	301,641	313,207	320,711	327,287	6,576

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00434	**FLEET MAINTENANCE**					
5001	Salaries	123,120	123,410	127,174	124,146	(3,028)
5003	Regular Retirement Expense	13,051	13,452	14,065	14,351	286
5004	FICA Expense	9,192	9,253	9,729	9,497	(232)
5008	Health Insurance	22,399	18,813	24,219	36,542	12,323
5017	Fuel, Gas & Oil	3,048	2,488	3,000	1,800	(1,200)
5025	Maintenance Contracts	1,072	1,881	1,400	1,400	-
5027	Equipment & Repairs	4,536	2,847	1,600	1,600	-
5032	Supplies	201	238	200	200	-
5041	Uniforms/Clothing Allowance	2,367	2,710	2,800	3,000	200
5135	Tools	1,239	417	1,450	1,600	150
	TOTAL EXPENSES	180,224	175,508	185,637	194,136	8,499

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00435	**DEVELOPMENT BOARD**					
5001	Salaries	132,043	103,802	127,760	127,760	-
5003	Regular Retirement Expense	13,762	11,314	14,130	14,769	639
5004	FICA Expense	9,099	7,353	9,774	9,774	-
5008	Health Insurance	16,495	15,443	22,692	25,471	2,779
5010	Office Supplies	3,498	2,677	5,050	5,050	-
5017	Fuel, Gas & Oil	6,664	3,206	5,000	4,000	(1,000)
5027	Equipment & Repairs	-	45	500	500	-
5064	Travel & Training	6,009	1,548	2,200	2,200	-
5181	Special Events	30,514	23,996	25,000	14,500	(10,500)
5182	Industrial Park	18,182	21,268	36,500	22,000	(14,500)
5183	Travel / Prospects	8,920	2,042	10,000	10,000	-
5186	Professional Services	6,220	12,774	6,400	6,150	(250)
5187	CC Economic Alliance	72,000	72,027	72,000	72,000	-
5200	Printing and Postage	101	1,173	500	500	-
5289	Membership & Dues	1,398	1,562	2,300	2,300	-
	TOTAL EXPENSES	324,905	322,903	339,806	316,974	(22,832)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00436	**COUNTY ENGINEER**					
5001	Salaries	71,000	72,587	75,055	57,185	(17,870)
5003	Regular Retirement Expense	7,434	7,912	8,301	6,611	(1,690)
5004	FICA Expense	5,193	5,298	5,742	4,375	(1,367)
5008	Health Insurance	9,024	10,113	12,606	14,171	1,565
5010	Office Supplies	293	315	350	350	-
5017	Fuel, Gas, & Oil	555	452	750	750	-
5027	Equipment & Repairs	1,168	408	1,200	1,200	-
5064	Travel & Training	397	-	1,000	1,000	-
5230	Roadway Construction	-	-	-	173,200	173,200
5289	Membership and Dues	100	-	350	350	-
	TOTAL EXPENSES	95,164	97,085	105,354	259,192	153,838

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00437	**FINANCE**					
5001	Salaries	178,444	206,408	212,084	214,084	2,000
5003	Regular Retirement Expense	18,866	22,498	23,457	24,748	1,291
5004	FICA Expense	12,883	14,804	16,224	16,380	156
5008	Health Insurance	33,434	44,373	55,067	61,784	6,717
5010	Office Supplies	3,892	2,803	2,800	2,600	(200)
5017	Fuel, Gas & Oil	86	116	100	100	-
5025	Maintenance Contracts	3,876	3,977	4,500	3,900	(600)
5027	Equipment & Repairs	-	293	300	300	-
5064	Travel & Training	1,073	884	1,570	1,500	(70)
5289	Membership and Dues	200	275	450	450	-
	TOTAL EXPENSES	252,754	296,430	316,552	325,846	9,294

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00438	**HUMAN RESOURCES**					
5001	Salaries	113,329	116,406	119,277	117,277	(2,000)
5003	Regular Retirement Expense	12,013	12,688	13,192	13,557	365
5004	FICA Expense	8,172	8,460	9,125	8,975	(150)
5008	Health Insurance	18,977	20,227	25,210	28,342	3,132
5010	Office Supplies	2,386	1,017	1,500	1,800	300
5014	Contractual Services	1,453	2,114	2,500	2,500	-
5017	Fuel, Gas & Oil	112	84	250	100	(150)
5027	Equipment & Repairs	-	297	-	0	-
5064	Travel & Training	10,807	6,304	3,788	3,660	(128)
5289	Membership and Dues	3,132	3,624	8,725	8,600	(125)
	TOTAL EXPENSES	170,381	171,220	183,567	184,811	1,244

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
439	**GRANTS**					
5001	Salaries	77,229	79,618	81,578	81,578	-
5003	Regular Retirement Expense	8,186	8,678	8,933	9,430	497
5004	FICA Expense	5,772	6,007	6,241	6,241	-
5008	Health Insurance	11,869	11,603	14,132	15,714	1,582
5010	Office Supplies	1,181	1,158	1,175	1,175	-
5017	Fuel, Gas & Oil	380	140	640	640	-
5025	Maintenance Contracts	1,051	984	1,150	1,150	-
5027	Equipment & Repairs	527	138	700	700	-
5064	Travel & Training	2,499	2,509	2,285	2,285	-
5289	Membership and Dues	578	254	500	500	-
5611	Publications	487	228	300	300	-
	TOTAL EXPENSES	109,760	111,318	117,634	119,713	2,079

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
440	**PROCUREMENT**					
5001	Salaries	77,284	79,696	81,214	81,214	-
5003	Regular Retirement Expense	8,192	8,687	8,982	9,388	406
5004	FICA Expense	5,430	5,627	6,213	6,213	-
5008	Health Insurance	16,108	17,509	19,671	22,028	2,357
5010	Office Supplies	467	344	600	600	-
5017	Fuel, Gas & Oil	81	129	100	100	-
5027	Equipment & Repairs	1,215	1,160	1,380	1,380	-
5064	Travel & Training	3,034	3,341	4,444	4,301	(143)
5289	Membership and Dues	379	699	400	400	-
	TOTAL EXPENSES	112,190	117,192	123,004	125,624	2,620

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00451	**RECREATION**					
5001	Salaries	166,339	169,967	170,947	173,476	2,529
5002	Overtime	8,799	6,980	10,000	8,500	(1,500)
5003	Regular Retirement Expense	20,687	21,682	22,996	24,155	1,159
5004	FICA Expense	14,238	14,634	15,906	15,984	78
5005	Part-Time Employment	20,007	21,946	26,970	26,970	-
5008	Health Insurance	35,714	39,532	49,428	55,356	5,928
5010	Office Supplies	2,771	1,317	3,500	3,500	-
5014	Contractual Services	27,688	22,034	26,000	26,000	-
5017	Fuel, Gas, & Oil	8,443	8,222	8,500	8,500	-
5025	Maintenance Contracts	866	2,122	1,800	1,800	-
5027	Equipment & Repairs	28,843	32,170	23,000	23,000	-
5041	Uniforms/Clothing Allowance	2,883	3,693	2,000	2,000	-
5064	Travel & Training	478	-	750	-	(750)
5073	Maintenance Exp - Taw Caw	695	7,828	3,000	3,000	-
5098	Capital Expense	9,258	-	8,500	-	(8,500)
5109	Recreation Programs	67,583	58,144	50,000	50,000	-
5110	Canteen Expenses	14,191	13,824	16,850	16,850	-
5135	Tools	622	263	1,000	1,000	-
5145	Athletic Equipment	20,154	19,594	20,000	15,000	(5,000)
5289	Membership and Dues	900	921	1,500	1,500	-
	TOTAL EXPENSES	451,160	444,873	462,647	456,591	(6,056)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00453	**TAX COLLECTOR**					
5001	Salaries	70,133	75,136	94,549	94,549	-
5003	Regular Retirement Expense	7,434	8,190	10,457	10,930	473
5004	FICA Expense	5,200	5,536	7,233	7,233	-
5008	Health Insurance	12,550	14,993	24,219	27,014	2,795
5010	Office Supplies	1,227	900	1,300	1,300	-
5014	Contractural Services	46,832	43,919	57,500	67,000	9,500
5027	Equipment & Repairs	984	97	300	-	(300)
5064	Travel & Training	2,472	2,771	3,000	2,500	(500)
5098	Capital Expense	-	-	1,010	-	(1,010)
5175	Legal Assistance	9,583	13,525	14,400	6,500	(7,900)
5289	Membership and Dues	410	233	410	515	105
	TOTAL EXPENSES	156,824	165,300	214,378	217,541	3,163

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00454	**BOARD OF ELECTIONS AND VOTER REGISTRATION**					
						-
5112	*Election Commission	157,502	173,567	246,040	223,475	(22,565)
	TOTAL EXPENSES	157,502	173,567	246,040	223,475	(22,485)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00466	**INFORMATION TECHNOLOGIES**					
5001	Salaries	53,816	63,751	79,833	79,833	-
5003	Regular Retirement Expense	5,705	6,949	8,830	9,229	399
5004	FICA Expense	4,098	4,826	6,107	6,107	-
5008	Health Insurance	5,244	7,876	14,132	15,714	1,582
5010	Office Supplies	-	324	500	500	-
5014	Contractual Services	66,014	47,199	51,000	66,256	15,256
5027	Equipment and Repairs	5,046	4,681	5,000	5,000	-
5064	Travel & Training	988	1,830	5,000	3,600	(1,400)
5092	Software Maint	117,427	113,145	110,000	110,000	-
5098	Capital Expense	18,947	23,189	58,496	41,300	(17,196)
5122	Rents & Leases	5,095	5,549	5,100	5,100	-
5172	Software Purchases	751	13,424	3,000	-	(3,000)
5220	Contract Print	65,033	60,464	74,000	74,000	-
5289	Membership and Dues	-	150	300	300	-
	TOTAL EXPENSES	348,164	353,357	421,298	416,939	(4,359)

FROM	Dept	Account	Description	Amount
			010.005.00466	**FY16/17**
Contractual Services		**05014**		
415	Assessor		Patriot Cama System Annual Support	14,710
416	Auditor		Sturgis	2,400
418	Treasurer		Sturgis	6,600
	Probate		ICON (Annual)	2,400
	Assessor		Qpublic (Annual)	8,000
	IT		Webroot Antivirus (Annual)	3,900
			Untangle Webroot Web Filter / Email Filter (Annual)	2,700
	IT		Sonian Email Archiving (Annual)	4,700
	IT		SonicWall (Courthouse)	1,500
			SonicWall (EOC)	800
	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)	2,200
			Security Monitoring for Sheriff's Office	3,000
			Email Spam and Antivirus and Email Encryption	500
				66,256.00
Software Maintenance		**05092**		
			CMS	40,000
			Smith Data	70,000
			Total	**110,000**
Capital/Hardware		**05098**		
		2	Lexmark Printers for Treasurer	3,000
		10	Desktop Computers for county	12,000
		5	Desktop Computers for sheriff	6,000
			Network Equipment Replacement	6,000
			Server Hard Drive Replacement	2,000
		1	New Server To Replace Old Server	6,000
		1	Laptop for Magistrate	1,200
		1	Printer for Magistrate	500
		2	3 pack Wireless Accesspoints for Admin and Magist	1,600
		1	Printer for ROD	500
			Landfill Software	2,500
			Total	**41,300**
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	**225,656**

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00467	**PUBLIC WORKS**					
5001	Salaries	413,221	387,409	397,371	397,014	(357)
5002	Overtime	25,853	15,039	18,000	15,000	(3,000)
5003	Regular Retirement Expense	46,369	43,868	45,940	47,630	1,690
5004	FICA Expense	32,189	29,441	31,776	31,519	(257)
5008	Health Insurance	94,691	99,683	121,582	137,242	15,660
5010	Office Supplies	2,732	4,245	5,000	5,000	-
5014	Contractual Services	20,664	18,000	18,000	18,000	-
5017	Fuel, Gas, & Oil	127,135	92,269	100,000	85,000	(15,000)
5027	Equipment & Repairs	92,658	104,924	80,000	130,000	50,000
5031	Recycling Supplies	3,554	4,944	5,000	3,000	(2,000)
5032	Supplies	6,607	3,242	3,500	3,500	-
5041	Uniforms/Clothing Allowance	5,886	6,631	7,500	7,500	-
5064	Travel & Training	2,597	2,671	3,500	3,000	(500)
5098	Capital Expense	7,521	-	-	28,000	28,000
5122	Rents and Leases	77,479	97,889	100,000	100,000	-
5135	Tools	186	54	1,000	1,000	-
5184	Chemicals	-	2,037	3,500	3,500	-
5289	Membership and Dues	419	635	1,000	1,000	-
	TOTAL EXPENSES	959,763	912,980	942,669	1,016,905	74,236

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00468	**ARCHIVES**					
5001	Salaries	40,810	42,628	25,484	25,484	-
5003	Regular Retirement Expense	3,834	4,477	5,084	5,314	230
5004	FICA Expense	3,122	3,302	3,517	3,517	-
5005	Part-Time Employment		537	20,483	20,483	-
5008	Health Insurance	177	177	200	200	-
5010	Office Supplies	274	499	335	483	148
5025	Maintenance Contracts	2,683	2,349	3,000	3,000	-
5027	Equipment & Repairs	226	-	300	340	40
5064	Travel & Training	262	100	708	285	(423)
5289	Membership and Dues	434	694	695	695	-
5610	Archival Supplies	314	261	450	455	5
	TOTAL EXPENSES	52,137	55,024	60,256	60,256	-

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION			BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00478	**COURTHOUSE SECURITY**					
5001	Salaries			86,550	139,821	53,271
5004	FICA Expense			6,064	10,696	4,632
5008	Health Insurance			30,640	50,713	20,073
5009	Police Retirement			11,895	19,911	8,016
5027	Equipment			29,851		
	TOTAL EXPENSES			165,000	221,141	85,992

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00480	**DSS FUNDS - CLERK OF COURT**					
5001	Salaries	70,908	77,049	58,958	59,173	215
5003	Regular Retirement Expense	7,302	7,698	8,301	8,701	400
5004	FICA Expense	5,087	5,573	5,742	5,758	16
5005	Part-Time Employment	-	433	16,094	16,094	-
5008	Health Insurance	14,268	15,915	19,671	22,028	2,357
5010	Office Supplies	4,686	6,257	7,000	7,000	-
5027	Equipment & Repairs	900	1,767	2,000	2,000	-
5056	Auditors Bookkeeping Serv	500	500	500	500	-
5064	Travel & Training	912	1,137	2,500	2,500	-
	TOTAL EXPENSES	104,564	116,329	120,766	123,754	2,988

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00481	**DSS FUNDS - SHERIFF**					
5027	Equipment & Repairs	7,641	2,102	11,800	4,800	(7,000)
5064	Travel & Training	130	-	200	200	-
	TOTAL EXPENSES	7,771	2,102	12,000	5,000	(7,000)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00490	**AGENCIES**					
5023	Behavioral Services *	1,875	17,500	17,500	17,500	-
5033	Indigent Care	17,500	51,134	51,957	46,105	(5,852)
5114	Clemson Extension *	28,887	33,750	33,750	35,185	1,435
5116	SC Association of Counties	8,672	8,672	8,672	8,672	-
5118	Circuit Judge Allowance	14,839	15,472	8,160	1,000	(7,160)
5126	Disabilities & Special Needs *	4,500	-	-	-	-
5129	Santee Wateree - RTA *	2,500	5,000	-	-	-
5133	County Board of Education	10,673	10,973	11,073	11,473	400
5139	Public Defender	75,000	75,000	75,000	75,000	-
5174	Council on Aging *	7,000	5,000	-	-	-
5203	American Red Cross *	5,000	5,000	-	-	-
5207	Santee - Lynches COG	24,690	24,690	24,690	28,723	4,033
5219	Health Department	29,960	33,298	30,000	30,000	-
5222	Solicitor Allowance	158,813	158,813	158,813	158,813	-
5321	Delegation Allowance	13,300	14,000	14,000	14,000	-
5329	Clarendon Soil & Water Cons. *	30,000	28,000	28,000	30,000	2,000
5339	EMS	880,395	788,323	787,897	791,037	3,140
5340	Central Carolina Tech *	121,600	119,250	75,000	100,000	25,000
5345	Clarendon County First Steps *	4,000	3,500	-	-	-
5347	Paxville Community Development Corp.	4,000	5,000	-	-	-
5349	CCTC Adult Education*	25,000	28,000	28,000	28,000	-
5350	Clarendon County Library	540,000	540,000	540,000	540,000	-
5352	Clarendon Historical Society	-	-	10,000	10,000	-
New	BDC	-	-	-	11,000	11,000
New	CCTC Scholarship Fund	-	-	-	20,000	20,000
	TOTAL EXPENSES	2,066,454	1,970,375	1,902,512	1,956,508	53,996

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00495	**NON-DEPARTMENTAL**					
5003	Regular Retirement Expense	1,471	1,793	1,500	1,800	300
5004	FICA Expense (includes Christmas)	9,136	8,225	9,375	9,800	425
5009	Police Retirement	6,874	6,547	7,300	7,300	-
5016	Employer Health Test	-	50	-	-	-
5019	Special Projects	84,942	59,471	99,971	125,794	25,823
5022	Water	32,810	34,661	33,000	35,000	2,000
5048	Workmans Compensation	225,929	203,625	260,000	250,000	(10,000)
5050	Drug Screening	4,612	5,840	5,000	5,000	-
5077	Grant Matches	-	5,474	50,000	50,000	-
5087	Security	-	-	95,620	85,995	(9,625)
5096	Electricity	353,192	358,876	370,000	380,000	10,000
5106	Telephone	128,791	141,757	135,000	140,000	5,000
5113	Retirees Insurance	282,625	322,112	450,000	500,000	50,000
5149	Audit Fee	33,570	33,580	35,000	35,000	-
5150	Unemployment	6,451	1,758	15,000	4,000	(11,000)
5175	Legal Assistance	24,977	23,147	22,500	22,500	-
5177	2014 Ice Storm	5,890	-	-	-	-
5200	Printing and Postage	104,347	108,127	110,000	110,000	-
5235	Christmas Gifts	44,696	39,586	37,950	39,650	1,700
5302	Property & Liability Ins	257,890	282,850	285,000	316,450	31,450
5322	Rent-New Judicial Annex	106,656	107,465	106,700	108,000	1,300
5334	Personnel	-	-	-	211,916	211,916
5401	Holiday Compensation	67,422	65,279	68,000	68,000	-
52400	Bank Fees and Charges	23,420	25,866	15,000	15,000	-
	2015 Flood			2,500,000		
	TOTAL EXPENSES	1,805,699	1,836,088	4,711,916	2,521,205	309,289

5334 FY15/16 Original amount 129,458 Money has been moved to Departmental levels as changes have been implemented

Non-Departmental -- Personnel Line Item
FISCAL YEAR 2016-2017

New positions requested	72,024
Changes in existing positions	5,473
Cost of Living Adjustment (1.5%)	134,419
Total Impact to Budget	**211,916**

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
00498	**AIRPORT COMMISSION**					
5014	Contractual Services	3,066	1,780	2,800	2,800	-
5017	Fuel, Gas & Oil	945	1,857	2,000	2,000	-
5025	Maintenance Contracts	1,175	1,642	6,000	1,600	(4,400)
5027	Equipment & Repairs	12,493	32,503	16,000	16,000	-
5032	Supplies	270	-	400	-	(400)
5064	Travel & Training	464	703	1,965	1,965	-
5289	Membership & Dues	430	-	280	-	(280)
	TOTAL EXPENSES	18,844	38,485	29,445	24,365	(5,080)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 062-005	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
REVENUES						
00359-40010	Real Estate Taxes	1,794,292	1,873,378	2,189,500	2,349,000	159,500
00359-40015	Vehicle Taxes	263,164	308,261	328,000	360,000	32,000
00359-40025	Delinquent Taxes	219,754	198,927	230,000	210,000	(20,000)
00359-40027	Credit Card Fees	(3,057)	(3,832)	(3,700)	(4,500)	(800)
00359-40060	Investment Income	1,372	1,948	1,200	1,900	700
00300-30005	Unrestricted Reserve Fund	-	908,562	300,000	75,000	(225,000)
	Hydrant Funding	-	-	-	5,000	5,000
	Transfer	-	-	-	15,000	15,000
	TOTAL REVENUES	**2,275,525**	**3,287,244**	**3,045,000**	**3,011,400**	**(33,600)**
00620	**OPERATING EXPENSES - FIRE**					
5001	Salaries	966,043	1,022,514	1,064,590	1,095,311	30,721
5003	Regular Retirement Expense	2,376	2,510	2,675	2,689	14
5004	FICA Expense	70,065	73,674	81,430	76,603	(4,827)
5008	Health Insurance	225,918	268,456	347,680	399,776	52,096
5009	Police Retirement	121,159	134,031	146,255	152,660	6,405
5010	Office Supplies	2,405	2,153	2,400	2,500	100
5011	Physicals	26,594	28,562	33,000	28,500	(4,500)
5012	Volunteer Firefighter Incentive	13,335	14,635	17,000	14,500	(2,500)
5017	Fuel, Gas & Oil	65,607	47,453	70,000	50,000	(20,000)
5022	Water	1,134	1,144	3,000	3,000	-
5027	Equipment & Repairs	77,171	56,636	70,200	77,140	6,940
5041	Uniforms/Clothing Allowance	15,032	22,983	18,000	18,000	-
5044	Cleaning Supplies	9,569	9,740	8,000	8,000	-
5048	Workers Compensation	65,053	61,083	69,505	73,000	3,495
5064	Travel & Training	27,472	18,006	28,700	25,000	(3,700)
5077	Grant Match	-	-	500	-	(500)
5096	Electricity	19,175	21,224	20,000	21,000	1,000
5098	Capital Expense	71,533	1,180,572	691,900	514,600	(177,300)
5106	Telephone	12,344	9,372	11,000	10,000	(1,000)
5122	Rent & Leases	5,132	4,818	5,500	5,500	-
5184	Chemicals	2,460	40	1,500	1,000	(500)
5200	Printing & Postage	746	756	500	1,000	500
5217	Building & Grounds Maintenance	19,690	22,483	104,810	45,000	(59,810)
5235	Christmas Gifts	6,064	-	6,200	6,200	-
5286	Professional Services	9,716	11,916	17,150	43,790	26,640
5289	Membership & Dues	625	315	350	400	50
5290	Fleet Maintenance & Repair	64,666	121,168	85,000	85,000	-
5291	Furniture	202	2,428	6,855	11,432	4,577
5292	Office Equipment	72	1,165	1,000	1,000	-
5293	LP Gas	17,598	20,156	18,000	16,508	(1,492)
5294	Communications	35,045	40,663	34,000	64,000	30,000
5295	Medical Supplies	4,314	920	1,200	2,000	800
5296	Special Supplies	-	2,889	1,500	1,500	-
5297	Fire Prevention/Investigations	3,740	2,852	400	500	100
5302	Property & Liability Insurance	63,562	79,349	74,100	77,500	3,400
5334	Personnel	-	-	-	75,785	75,785
5611	Publications	1,606	143	500	506	6
52400	Bank Fees and Charges	408	435	600	500	(100)
	TOTAL EXPENSES	2,027,631	3,287,244	3,045,000	3,011,400	(33,600)
	***Excess/(Deficit)**	247,894	-	-	-	

CLARENDON COUNTY REVENUE & EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT 090	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
W&S	**REVENUE**					
40070	Misc. Revenue	1,632	860	750	750	-
40060	Interest	119	141	100	100	-
6003	Water	513,549	552,168	536,890	578,380	41,490
6005	Sewer	146,704	149,336	151,200	158,350	7,150
6007	Sewer Repair Fees	11,037	11,376	10,000	10,000	-
	Total Revenue	**673,041**	**713,881**	**698,940**	**747,580**	48,640
W & S	**EXPENSE**					
5001	Salaries & Related Expenses	128,159	131,838	186,776	128,076	(58,700)
5010	Office Supplies	2,205	4,777	3,675	3,675	-
5017	Fuel, Gas & Oil	3,999	1,820	3,600	3,600	-
5025	Maintenance Contracts	89	810	1,575	1,575	-
5027	Equipment & Repairs	75,596	66,047	90,250	87,700	(2,550)
5041	Uniforms/Clothing Allowance	-	-	250	250	-
5048	Workers Compensation	4,475	3,575	4,475	4,475	-
5064	Travel & Training	1,508	1,528	6,000	6,000	-
5096	Electricity	47,073	44,293	70,050	44,900	(25,150)
5106	Telephone	-	550	600	600	-
5135	Tools	3,524	2,450	7,750	12,500	4,750
5136	Lab Supplies	-	522	1,000	1,000	-
5149	Audit Fee	1,035	1,035	1,035	1,035	-
5166	License Fees & Permits	24,590	25,383	33,200	33,200	-
5172	Software Purchases	5,606	6,609	5,000	5,000	-
5184	Chemicals	6,691	4,895	7,500	14,860	7,360
5200	Printing & Postage	9,183	15,852	12,600	11,400	(1,200)
5206	Lab Fees	9,651	7,100	10,625	10,625	-
5235	Christmas Bonus	433	-	-	-	-
5289	Membership & Dues	569	704	2,000	2,000	-
5302	Property & Liability Insurance	1,498	2,244	5,131	5,131	-
5334	Personnel	-	-	-	-	-
5500	Contractual Services -- Legal	-	-	3,000	1,500	(1,500)
5501	Contractual Services -- O&M	79,981	87,252	91,000	98,350	7,350
5502	Contractual Services -- OTHER	1,086	1,060	-	-	-
5504	Water Purchased	25,064	29,356	12,000	500	(11,500)
New	Contractual - Spray Field	12,000	12,000	12,000	12,000	-
52400	Bank Fees and Charges	1,457	1,678	1,965	1,965	-
15500	Construction in Progress	1,608	-	-	-	-
	Total Operating Expenses	**447,080**	**453,378**	**573,057**	**491,917**	**(81,140)**
	Operating Revenue /(Loss)	**225,961**	**260,503**	**125,883**	**255,663**	**129,780**
	Interest Expense	(113,882)	(96,645)	(106,817)	(130,203)	(23,386)
	Total Debt Service/Reserve Requirements	**(113,882)**	**(96,645)**	**(106,817)**	**(130,203)**	**(23,386)**
	Operating Revenue After Debt/Reserves	**112,079**	**163,858**	**19,066**	**125,460**	**106,394**
	Non-Operating Revenue/(Expenses)					
	Transfer	(6,000)	(6,000)	(10,000)	(25,000)	(15,000)
	USDA Grant Revenue	191,951	-	1,510,517	-	(1,510,517)
	Depreciation Expense	(168,604)	(170,252)	(203,400)	(239,936)	(36,536)
	Total Net Utility Income/(Loss)	**129,426**	**(12,394)**	**1,316,183**	**(139,476)**	**(1,455,659)**

CLARENDON COUNTY REVENUE & EXPENDITURE ANALYSIS
FISCAL YEAR 2016/2017

ACCOUNT	DESCRIPTION	ACTUAL FY13/14	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	OVER UNDER (-)
WELDON	**REVENUE**					
30010	Ticket Sales	40,085	43,941	47,300	50,000	2,700
30020	Facility Lease / Rental	14,038	9,051	13,700	8,000	(5,700)
30030	Sponsorship	18,739	15,784	20,000	25,000	5,000
30040	Contributions/Other	11,358	1,436	4,000	5,000	1,000
	TOTAL REVENUE	**84,220**	**70,212**	**85,000**	**88,000**	3,000
Operating Expenses						
5001	Salaries & Related	90,283	92,343	97,687	102,035	4,348
5010	Office Supplies	2,277	4,192	2,500	2,000	(500)
5014	Contractual Services	10,315	80	350	350	-
5022	Water	805	1,393	1,700	1,400	(300)
5024	Service Contracts	1,251	-	1,020	1,020	-
5025	Maintenance Contracts	3,052	6,185	4,248	4,500	252
5027	Equipment & Repairs	5,071	3,952	4,020	4,000	(20)
5044	Cleaning Supplies	383	341	300	400	100
5048	Workmans Compensation	2,552	-	-	-	-
5064	Travel & Training	-	100	300	-	(300)
5096	Electricity	22,105	24,709	23,250	23,250	-
5098	Capital Expense	1,785	-	-	-	-
5106	Telephone & Communications	-	281	-	-	-
5149	Audit Fee	340	340	320	350	30
5185	Marketing &Promotion	9,325	2,636	5,868	7,000	1,132
5200	Printing and Postage	788	803	960	500	(460)
5226	Facilities Repairs	33,914	6,964	15,000	11,000	(4,000)
5289	Membership and Dues	340	645	500	900	400
5294	Communications	3,426	3,387	3,694	3,695	1
5302	Property & Liability Ins	4,031	4,397	4,500	4,725	225
52400	Bank Fees and Charges	3,462	3,598	3,770	2,200	(1,570)
Production Expenses						-
5005	Part-Time Employment	-	-	2,000	2,375	375
5024	Service Contracts	-	-	-	-	-
5440	Production Supplies	2,809	2,295	2,500	1,000	(1,500)
5441	Licensing Fee	637	350	600	400	(200)
5442	Touring Group Fee	61,800	35,296	30,000	35,000	5,000
5443	Consumables / Misc.	3,430	1,971	5,000	2,000	(3,000)
5444	Ticket Software	1,774	1,039	-	400	400
5445	State Admissions Tax	2,289	2,197	2,365	2,500	135
	Total Operating Expenses	**268,244**	**199,494**	**212,452**	**213,000**	**548**
	Operating Revenue /(Loss)	(184,024)	(129,282)	(127,452)	(125,000)	1,830
	Non-Operating Revenue / Expense					
	Transfer from General Fund	40,000	59,000	15,000	15,000	-
	Transfer from Tax Accommodations	5,000	5,000	10,000	10,000	-
	Transfer from Hospitality Tax Fund	70,000	70,000	100,000	100,000	-
	Sub Total Income/(Loss)	**(69,024)**	**4,718**	**(2,452)**	**-**	**1,830**
	Depreciation Expense	(85,954)	(85,954)	(85,954)	(85,954)	-
	Transfer for Debt Service	219,390	244,835	201,209	201,209	-
	Debt Services Expense	(136,641)	(140,777)	(131,209)	(128,300)	2,909
	Total Net Income/(Loss)	**(72,229)**	**22,822**	**(18,406)**	**(13,045)**	**4,739**

PERSONNEL ANALYSIS
FISCAL YEAR 2015/2016

DEPT. #	DEPARTMENT	STATUS	MPLOYE
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		
419	**Facilities Management**	Full-Time	10
	Facilities Manager		
	8 - Custodian II		

	Building Maintenance Worker		
420	**Sheriff**	Full-Time	53
	Sheriff	Part-Time	3
	1 - Chief Deputy		
	1 - Major Patrol		
	2 - Captains		
	5 - Investigators		
	1 - Narcotics Investigator		
	3 - Lieutenants		
	6 - Sergeants		
	6 - Corporal		
	17 - Deputy		
	1 - Criminal Domestic Violence Investigator		
	1- Warrants Processing Coordinator		
	Records Clerk		
	Investigative Coordinator		
	Administrative Assistant		
	Assistant to Sheriff		
	Clerk 2		
	3 - Bailiffs Part-Time		
	Commander Drug Force		
	2 - 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		
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	2
	Engineer		
	Projects Coordinator		
437	**Finance**	Full-Time	5
	CFO		
	Budget Analyst		
	Senior A/P Clerk		
	AccountingClerk/Receptionist		
	Payroll Clerk/Clerk to Council		
438	**HUMAN RESOURCES**	Full-Time	2
	Human Resource Director		
	Benefits 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		
	1-Deputy Director		
	1-Clerk II		
466	**Information Technology**	Full-Time	2
	Director of IT		
	Computer Technician		
467	**Public Works**	Full-Time	16
	Director		
	Recycling Coor/Admin. Assistant		
	Foreman		
	Administrative Assistant		
	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		
478	**Court House Security - Sheriff**	Full-Time	4
	1-Sergeant		
	3-Deputies		
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		
	GIS Analyst/Addressing & CAD Technician		
900	**Water & Sewer**	Full-Time	3
	Director of Water & Sewer		
	1 - Office Coordinator		
	1 - Water & Sewer Technician		
800	**Third Circuit Drug Court**	Full-Time	3
	Judge		
	Drug Court Coordinator		
	Drug Court Agent		
1100	**Weldon**	Full-Time	2
	Events Administrator	Part-Time	9
	Events Coordinator		
	5 - Technical Directors - Part-Time		
	4 - Stage Hands - Part Time		
	PERSONNEL (Full-Time)	**285**	
	PERSONNEL (Part-Time)	**30**	
	TOTAL PERSONNEL	**315**	

NEW EMPLOYEE POSITION REQUEST
BY DEPARTMENT
FISCAL YEAR 2016-2017

Dept.#	Department	Status	Position	Justification for Position	Salary Requested	Retirement
436	Engneer	FT	Project Coor	Roads	$53,827	Reg
				Impact to Budget (Salaries)	$53,827	
				FICA 7.65%	$4,118	
				Regular Retirement 11.56%	$6,222	
				Health Insurance	$7,857	
				Impact to Non-Departmental Budget	**$72,024**	

CHANGES TO EMPLOYEE POSITION REQUEST
BY DEPARTMENT
FISCAL YEAR 2016-2017

Dept.#	Department	Status	New Position Title	Salary Increase	Retirement
425	Family Ct.	FT	Change from Chief Deputy to Director of Family Ct.	3,000	Reg
435	Development Bd	FT	Asst Adm EDC	1,591	Reg

Impact to Budget (Salaries)	4,591
FICA 7.65%	351
Regular Retirement 11.56%	531
Police Retirement 14.24%	
Health ($750 per mth)	
Workers Comp	
Impact to Budget	**5,473**

CHANGES TO EMPLOYEE POSITION REQUEST
FIRE DEPARTMENT
FISCAL YEAR 2016-2017

FT	Reclass Firefighter Class 1 to II	$2,664	Pol
FT	Reclass Firefighter Class 1 to III	$5,328	Pol
FT	Deputy Chief to Deputy Chief of Operations	$5,395	Pol
FT	Deputy Chief to Deputy Chief of Maintenance	$0	Pol
FT	Battalion Chief Inspector to Chief Fire Marshal/ Inspector	$3,106	Pol
FT	Battalion Chief Inspector to Captain Logistics/Inspector	$0	Pol
FT	2 Lieutenants to Lieutenants Company Officer	$3,109	Pol
FT	Reclassify Firefighter to Lieutenant Field Training Officer	$3,335	Pol
FT	Lieutenant Recruitment & Retention Coordinator/Assistant Training Officer	$2,066	Pol
PT	2 Part Time Firefighters Hydrant Maintenance	$20,750	Pol

Impact to Budget (Salaries)	$45,753
FICA 7.65%	$3,500
Police Retirement 14.24%	$6,515
Workers Comp	$0
Impact to Budget	**$55,768**
Cost of Living Increase (1.5%)	$20,017
TOTAL PERSONNEL LINE ITEM	**$75,785**

EXPENDITURE ANALYSIS
CAPITAL OUTLAYS SUMMARY
FISCAL YEAR 2016/2017

DEPT. NUMBER	DEPARTMENT NAME	BUDGET 13/14	BUDGET 14/15	BUDGET 15/16	BUDGET 16/17
412	Magistrate	-	-	-	-
413	Probate Judge	1,100	-	-	-
415	Assessor	-	-	-	-
416	Auditor	-	-	-	-
418	Treasurer	-	-	-	-
419	Facilities Management	17,000	12,000	3,888	3,888
420	Sheriff	100,000	62,245	213,431	1,578
421	Corrections	40,000	20,500	24,000	11,000
422	Coroner	17,000	-	-	-
423	Communications				
424	Emergency Preparedness	-	-	-	-
426	ROD	2,828	-	-	-
430	Landfill	-	-	-	-
432	Planning/Public Service Comm.	-	-	-	-
434	Fleet Maintenance	-	-	-	-
435	Development Board	-	-	-	-
437	Finance	-	-	-	-
451	Recreation	5,650	-	8,500	-
453	Tax Collector	-	-	1,010	-
454	Voter Registration	-	-	8,000	-
466	Information Technology	22,500	27,750	58,496	41,300
467	Public Works	10,000	-	-	28,000
468	Archives	-	-	-	-
480	DSS Clerk of Court	-	3,000	-	-
495	Non-Departmental	-	-	-	-
498	Airport	7,700	-	-	-
	Water & Sewer				
	Fire Department	196,500	1,478,560	691,900	514,600
	TOTAL CAPITAL OUTLAY:	**420,278**	**1,604,055**	**1,009,225**	**600,366**

EXPENDITURE ANALYSIS
CAPITAL OUTLAY BY DEPARTMENT
FISCAL YEAR 2016/2017

DEPT. #	DEPARTMENT	CAPITAL PURCHASE	UNIT COST	TOTAL COST
419	Facilities	Floor Finisher / Scrubber	3,888	3,888
420	Sheriff	3 Surveillance Binoculars	79	237
		3 Nikon D3300 DSLR Camera	447	1,341
421	Corrections	Upgrade 2 Computers	1,000	2,000
		2 P25 FCC Compliant Radio	4,500	9,000
466	Information Tech.	2 Lexmark Printers for Treasurer	1,500	3,000
		10 Desktop Computers for county	1,200	12,000
		5 Desktop Computers for sheriff	1,200	6,000
		Network Equipment Replacement	1,200	6,000
		Server Hard Drive Replacement	1,200	2,000
		New Server To Replace Old Server	1,200	6,000
		Laptop for Magistrate	1,200	1,200
		Printer for Magistrate	500	500
		2 -3 pack Wireless Accesspoints for Admin and M	1,600	1,600
		Printer for ROD		500
		Landfill Software		2,500
467	Public Works	Truck	28,000	28,000
	Fire	Bunker Gear	1,850	37,000
		Portable Radios	4,000	8,000
		Extracter Washer	7,000	7,000
		Phone System	2,600	2,600
		Fire Engine	460,000	460,000
		TOTAL CAPITAL OUTLAY:		**600,366**

CLARENDON COUNTY
GENERAL LONG TERM DEBT
COUNTY INDEBTEDNESS
FISCAL YEAR 2016/2017

Date Issued		Amount Issued	Balance as of 7/1/16	Payment Date	Interest	Principal
Feb - 2012		156,000	32,700	3/1/2017	325	32,700
Aug - 2012		156,000	53,500	3/1/2017	288	35,300
Feb - 2013		113,600	113,600	3/1/2017	1,034	80,482
				9/1/2017	301	
Aug - 2013		151,650	151,650	3/1/2017	1,632	120,241
				9/1/2017	344	
Feb - 2014		141,650	141,650	3/1/2017	1,082	86,315
				9/1/2017	443	
Apr-14		3,500,000	3,500,000	3/1/2017	63,250	105,000
				9/1/2017	61,675	
Aug-14		155,000	155,000	3/1/2017	1,637	31,958
				9/1/2017	1,321	
Feb-15		141,650	141,650	3/1/2017	1,171	26,267
				9/1/2017	969	
Oct-14		200,000	110,916	4/15/2017	1,399	19,878
				10/15/2017	1,172	20,105
Aug-15		155,025	155,025	3/1/2017	1,284	29,690
				9/1/2017	1,049	
Feb-16		141,400	141,400	3/1/2017	1,145	25,912
				9/1/2017	941	
Aug-16	**	151,400	151,400	3/1/2017	1,285	30,000
				9/1/2017	1,050	
Feb-17	**	145,000	145,000	9/1/2017	1,270	
Oct-16	**	250,000	250,000	4/15/2017	1,750	24,850
				10/15/2017	1,470	25,130
				Payments:	149,287	693,828
General Long Term Balance 6/30/17			4,594,898			

**Est.

CLARENDON COUNTY
GENERAL LONG TERM DEBT
FIRE INDEBTEDNESS
FISCAL YEAR 2016/2017

Date Issued	Amount Issued	Balance as of 7/1/16	Payment Date	Interest	Principal
Aug-13	720,000	644,058.00	9/1/2017	21,143	41,375
Sept-15	500,000	500,000.00	10/1/2017	15,392	27,253
			Payments:	36,535	68,628
General Long Term Balance 6/30/17		**1,077,687**			