Clarendon County
South Carolina

ANNUAL BUDGET

2017-2018
FISCAL YEAR

ANNUAL BUDGET
FY 2017-2018
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CLARENDON COUNTY BUDGET SUMMARY - GENERAL FUND
FISCAL YEAR 2017/2018

DESCRIPTION	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)	PERCENT
REVENUES					
AD VALOREM TAXES	12,728,515	13,199,410	13,342,500	143,090	1.17%
OTHER LOCAL REVENUE	3,689,028	3,479,200	3,598,100	118,900	3.53%
CHARGES FOR SERVICES	1,557,536	1,832,875	1,893,400	60,525	3.92%
FRANCHISE FEES	125,291	125,000	125,500	500	0.43%
FINES & FORFEITURES	330,731	310,000	320,000	10,000	3.03%
STATE REVENUES	1,595,442	1,674,500	1,666,050	(8,450)	-0.52%
FEDERAL REVENUES	1,046,370	4,500	4,500	-	0.00%
TRANSFERS	74,831	40,000	55,000	15,000	136.36%
LOST RESERVE FUND		100,000	-	(100,000)	N/A
TOTAL REVENUES	**21,147,744**	**20,765,485**	**21,005,050**	239,565	1.39%
				-	
EXPENSES					
ADMINISTRATION	271,638	275,508	278,727	3,219	1.17%
COUNTY COUNCIL	120,405	124,471	123,338	(1,133)	-0.91%
ASSESSOR	553,322	508,024	473,546	(34,478)	-6.79%
FACILITIES MANAGEMENT	608,147	581,709	533,285	(48,424)	-8.32%
CORRECTIONS	1,968,038	2,088,395	2,061,737	(26,658)	-1.28%
COMMUNICATIONS	752,780	807,645	824,500	16,855	2.09%
EMERGENCY PREPAREDNESS	81,006	86,192	86,409	217	0.25%
ROD	106,910	108,828	142,133	33,305	30.60%
ANIMAL CONTROL	222,247	223,178	218,133	(5,045)	-2.26%
LANDFILL	1,822,730	1,787,780	1,902,147	114,367	6.40%
PLANNING/PUBLIC SERVICE	302,359	330,950	309,976	(20,974)	-6.34%
FLEET MAINTENANCE	184,816	196,355	186,885	(9,470)	-4.82%
DEVELOPMENT BOARD	305,014	320,586	326,748	6,162	1.92%
ENGINEER	103,846	332,597	340,810	8,213	2.47%
FINANCE	312,465	329,638	303,945	(25,693)	-7.79%
HUMAN RESOURCES	178,300	188,454	176,144	(12,310)	-6.53%
GRANTS	116,836	121,172	119,795	(1,377)	-1.14%
PROCUREMENT	122,466	127,076	125,190	(1,886)	-1.48%
RECREATION	475,569	460,176	454,459	(5,717)	-1.24%
TAX COLLECTOR	219,416	219,231	220,189	958	0.44%
INFORMATION TECHNOLOGIES	374,461	418,367	417,315	(1,052)	-0.25%
PUBLIC WORKS	965,307	1,024,004	917,322	(106,682)	-10.42%
ARCHIVES	62,064	61,078	61,196	118	0.19%
AGENCIES	1,870,644	1,956,508	2,053,586	97,078	4.96%
NON-DEPARTMENTAL	4,518,889	2,309,289	2,666,596	357,307	15.47%
AIRPORT COMMISSION	24,446	24,365	35,430	11,065	45.41%
TRANSFERS	15,000	15,000		(15,000)	-100.00%
	16,659,121	**15,026,576**	**15,359,541**	332,965	2.22%
CLERK OF COURT	211,887	222,672	214,337	(8,335)	-3.74%
FAMILY COURT	143,079	150,512	150,273	(239)	-0.16%
DSS FUNDS - CLERK OF COURT	120,576	125,096	123,244	(1,852)	-1.48%
MAGISTRATE	516,757	551,014	543,350	(7,664)	-1.39%
PROBATE JUDGE	157,950	160,724	160,201	(523)	-0.33%
AUDITOR	205,761	214,636	209,769	(4,867)	-2.27%
VETERAN'S AFFAIRS	68,222	69,469	68,080	(1,389)	-2.00%
TREASURER	198,009	209,381	206,404	(2,977)	-1.42%
SHERIFF	3,385,145	3,394,305	3,390,742	(3,563)	-0.10%
DSS FUNDS - SHERIFF	3,330	5,000	11,500	6,500	130.00%
COURTHOUSE SECURITY	153,648	223,697	156,718	(66,979)	-29.94%
CORONER	159,801	143,444	141,779	(1,665)	-1.16%
MASTER IN EQUITY	38,154	43,785	42,127	(1,658)	-3.79%
BD. of ELECTIONS & VOTER REG.	235,155	225,174	226,985	1,811	0.80%
	5,597,476	**5,738,909**	**5,645,509**	**(93,400)**	-1.63%
TOTAL EXPENDITURES:	**22,256,597**	**20,765,485**	**21,005,050**	**239,565**	1.15%
Excess/(Deficit)	**-**	**-**	**-**		

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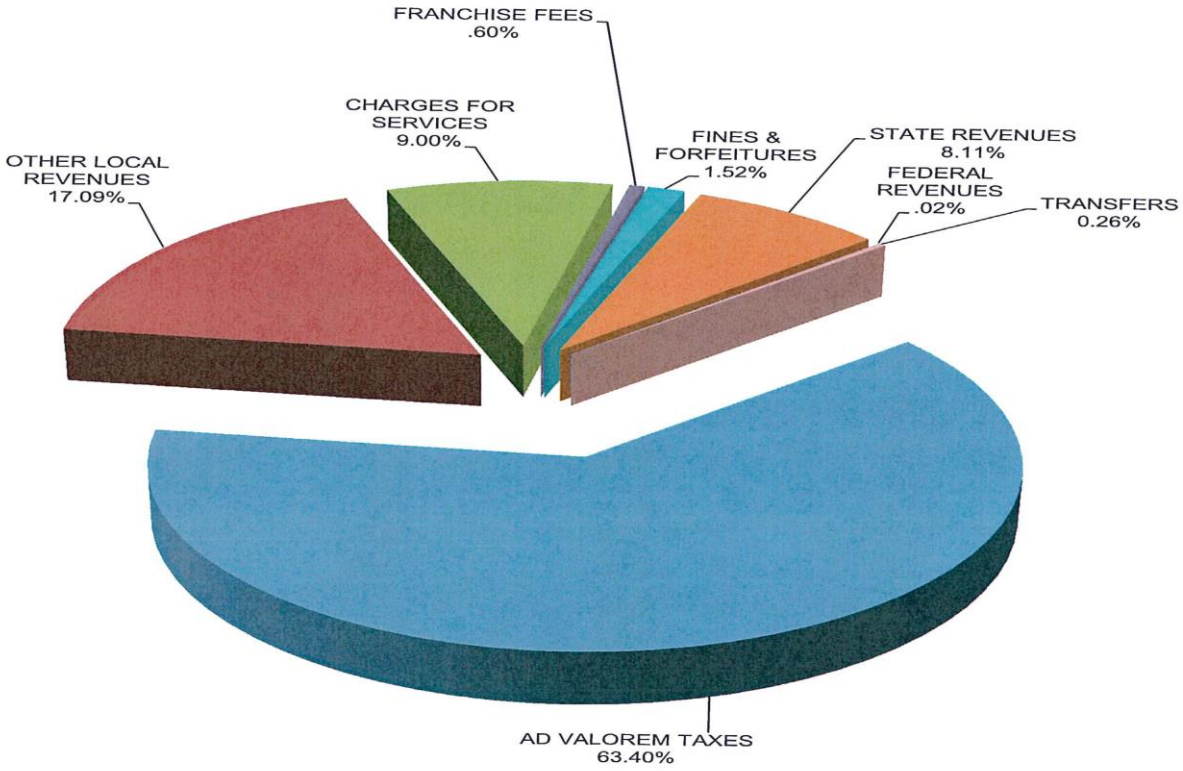
CLARENDON COUNTY TOTAL APPROPRIATION NEEDS
FISCAL YEAR 2017/2018

DESCRIPTION	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18
ADMINISTRATION	271,638	275,508	278,727
CLERK OF COURT	211,887	222,672	214,337
MAGISTRATE	516,757	551,014	543,350
PROBATE JUDGE	157,950	160,724	160,201
COUNTY COUNCIL	120,405	124,471	123,338
ASSESSOR	553,322	508,024	473,546
AUDITOR	205,761	214,636	209,769
VETERAN'S AFFAIRS	68,222	69,469	68,080
TREASURER	198,009	209,381	206,404
FACILITIES MANAGEMENT	608,147	581,709	533,285
SHERIFF	3,385,145	3,394,305	3,390,742
CORRECTIONS	1,968,038	2,088,395	2,061,737
CORONER	159,801	143,444	141,779
COMMUNICATIONS	752,780	807,645	824,500
EMERGENCY PREPAREDNESS	81,006	86,192	86,409
FAMILY COURT	143,079	150,512	150,273
ROD	106,910	108,828	142,133
MASTER IN EQUITY	38,154	43,785	42,127
ANIMAL CONTROL	222,247	223,178	218,133
LANDFILL	1,822,730	1,787,780	1,902,147
PLANNING/PUBLIC SERVICE	302,359	330,950	309,976
FLEET MAINTENANCE	184,816	196,355	186,885
DEVELOPMENT BOARD	305,014	320,586	326,748
ENGINEER	103,846	332,597	340,810
FINANCE	312,465	329,638	303,945
HUMAN RESOURCES	178,300	188,454	176,144
GRANTS	116,836	121,172	119,795
PROCUREMENT	122,466	127,076	125,190
RECREATION	475,569	460,176	454,459
TAX COLLECTOR	219,416	219,231	220,189
VOTER REGISTRATION	235,155	225,174	226,985
INFORMATION TECHNOLOGIES	374,461	418,367	417,315
PUBLIC WORKS	965,307	1,024,004	917,322
ARCHIVES	62,064	61,078	61,196
COURTHOUSE SECURITY	153,648	223,697	156,718
DSS FUNDS - CLERK OF COURT	120,576	125,096	123,244
DSS FUNDS - SHERIFF	3,330	5,000	11,500
AGENCIES	1,870,644	1,956,508	2,053,586
NON-DEPARTMENTAL	4,518,889	2,309,289	2,666,596
AIRPORT COMMISSION	24,446	24,365	35,430
TRANSFER	15,000	15,000	-
TOTAL COUNTY GENERAL OPERATIONAL BUDGET:	**22,256,597**	**20,765,485**	**21,005,050**
GENERAL COUNTY OBLIGATION DEBT:	**700,448**	**843,115**	**943,939**
Administration Complex Lease / Purchase	**281,853**	**489,615**	**487,915**
Courthouse Lease / Purchase	**262,550**	**262,300**	**262,050**
SUB-TOTAL:	**23,501,448**	**22,360,515**	**22,698,954**
SPECIAL PURPOSE OPERATING FUNDS:			
F.E. Dubose Vocational School	227,603	210,000	225,000
Fire	3,059,663	3,011,400	3,147,372
TOTAL SPECIAL PURPOSE DISTRICTS OPERATIONAL BUDGET:	**3,287,266**	**3,221,400**	**3,372,372**
FIRE DISTRICT DEBT OBLIGATIONS:			
Fire Debt:	112,618	105,163	105,163
TOTAL FIRE DISTRICT DEBT OBLIGATIONS:	**112,618**	**105,163**	**105,163**
SUB-TOTAL SPECIAL PURPOSE OPERATION & DEBT:	**3,399,884**	**3,326,563**	**3,477,535**
TOTAL APPROPRIATIONS FOR EXPENDITURES TO BE MADE BY CLARENDON COUNTY:	**26,901,332**	**25,687,078**	**26,176,489**
ENTERPRISE FUNDS:			
Clarendon County Water & Sewer (Operating Expenses)	**573,057**	**491,917**	**529,692**
Weldon Auditorium Complex (Operating Expenses)	**212,452**	**213,000**	**104,495**

Budgeted Revenue Sources



CLARENDON COUNTY GENERAL REVENUE ANALYSIS
FISCAL YEAR 2017/2018

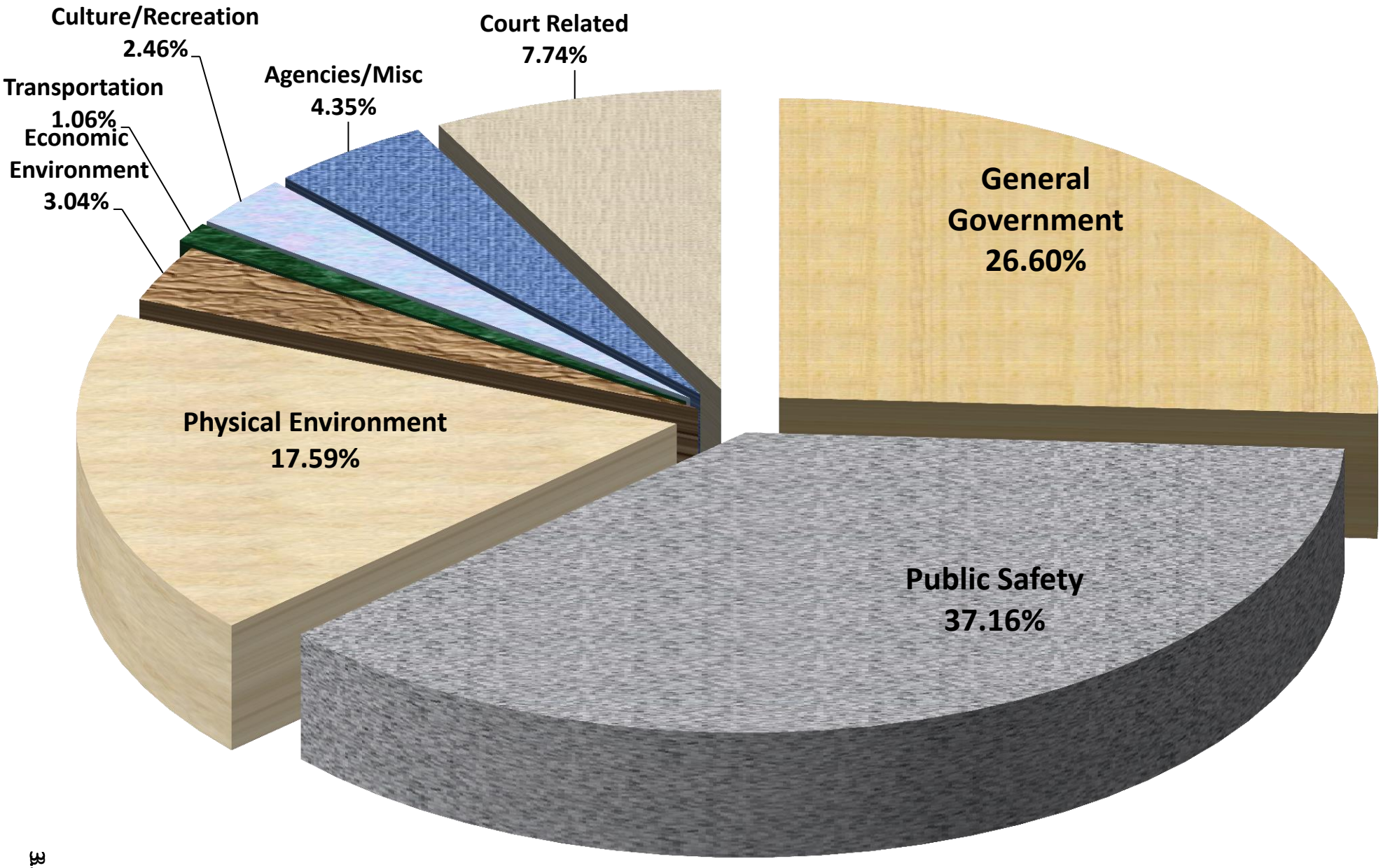
ACCOUNT 010-004-	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
AD VALOREM						
00310-40010	Real Estate Taxes	9,588,136	9,921,996	10,212,000	10,280,000	68,000
00310-40015	Vehicle Taxes	1,461,659	1,602,262	1,642,410	1,697,500	55,090
00310-40025	Delinquent Taxes	1,212,027	1,204,257	1,345,000	1,365,000	20,000
00300-30021	LOST Reserve	-	-	100,000	-	(100,000)
OTHER LOCAL REVENUES						
00310-40031	LOST Revenue	2,392,467	2,615,234	2,400,000	2,500,000	100,000
00310-40032	Local Accommodations Tax (3%)	200,187	211,074	215,000	220,000	5,000
00310-40035	Payments in Lieu of Taxes	34,154	74,102	110,000	110,000	-
00310-40036	Payments in Lieu - Motor Carriers	143,584	169,529	160,000	180,000	20,000
00310-40040	Treasurer's Cost to Cities	25,116	31,909	25,000	23,500	(1,500)
00310-40046	Delinquent Tax Fees	186,771	217,079	225,000	225,000	-
00310-40056	Hanger Rent	39,103	45,940	44,000	50,000	6,000
00310-40060	Investment Income	5,102	2,367	5,200	2,100	(3,100)
00310-40065	Multi-County Industrial Park	77,448	65,566	85,000	85,000	-
00310-40070	Miscellaneous Revenue	208,028	161,422	170,000	160,000	(10,000)
00310-40075	Sale of Assets	48,988	76,214	25,000	40,000	15,000
00310-42400	Contributions	11,895	18,592	15,000	2,500	(12,500)
CHARGES FOR SERVICES						
00315-41000	Assessors Fees	3,414	1,975	3,500	2,500	(1,000)
00315-41001	Moving Permits	2,225	2,425	2,000	2,500	500
00315-41005	Building Permits	98,054	87,457	100,000	100,000	-
00315-41010	Master in Equity	20,518	14,650	10,000	8,500	(1,500)
00315-41015	Probate Fees	62,771	53,964	65,000	45,000	(20,000)
00315-41020	Clerk of Court Fees/Fines	125,428	143,209	127,000	125,000	(2,000)
00315-41025	ROD Fees	169,721	146,501	150,000	160,000	10,000
00315-41040	County Road User Fee	729,682	738,638	1,043,000	1,050,000	7,000
00315-41045	Temporary Tag Fee	286	384	375	300	(75)
00315-41046	Decal Issuance	23,603	24,915	25,000	24,000	(1,000)
00315-41050	Planning/Public Service Com.	6,530	6,600	7,000	8,000	1,000
00315-41070	Sheriff Fees	210	-	500	500	-
00315-41072	Municipal Inmate Housing	23,788	24,970	23,500	23,500	-
00315-41073	Animal Control Fees	2,010	1,442	2,000	1,100	(900)
00315-41075	Landfill Fees	200,930	236,681	195,000	230,000	35,000
00315-41076	Recreation Canteen	17,171	19,272	20,000	40,000	20,000
00315-41077	Recreation Registration Fees	47,119	46,553	50,000	65,000	15,000
00315-41078	Recreation Sponsorship	9,900	7,900	9,000	7,500	(1,500)
FRANCHISE FEES						
00320-42000	Franchise Fees	115,419	125,291	125,000	125,500	500
FINES & FORFEITURES						
00325-43000	Magistrate Fines	329,851	330,731	310,000	320,000	10,000
STATE REVENUES						
00330-40005	Voter Registration Board	10,000	10,123	9,500	11,250	1,750
00330-40006	Voter Registration Office	18,776	17,892	60,000	30,000	(30,000)
00330-44000	Merchants Inventory	48,909	48,909	48,900	48,900	-
00330-44015	Clerk/Sheriff/Probate/Coroner	7,088	7,876	7,900	7,900	-
00330-44030	State Aid and Allocations	1,299,917	1,296,705	1,361,700	1,380,000	18,300
00330-44035	Accommodations Tax (1st 25K + 5%)	31,792	31,406	32,500	32,000	(500)

00330-44040	DSS Revenue	35,111	28,241	35,000	30,000	(5,000)
00330-44045	Salary Reimb: Family Court DSS	148,412	131,788	100,000	100,000	-
00330-44050	Salary Reimb: Civil Process	11,819	7,738	5,000	11,500	6,500
00330-44055	Solid Waste Tire Fees	13,849	14,764	14,000	14,500	500
FEDERAL REVENUES						
00335-45005	Veterans Affairs	4,556	4,556	4,500	4,500	-
	2015 Flood	-	1,041,814	-	-	
TRANSFERS						
06000-49080	Drug Court	5,000	5,000	5,000	5,000	-
06000-49022	Landsale	-	59,831	25,000	40,000	15,000
06000-49090	Water & Sewer	6,000	10,000	10,000	10,000	-
	TOTAL REVENUES	**19,264,524**	**21,147,744**	**20,765,485**	**21,005,050**	**239,565**

CLARENDON COUNTY GENERAL REVENUE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 062-004-	DESCRIPTION	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00620	**OPERATING REVENUES - FIRE**					
AD VALOREM						
00359-40010	Real Estate Taxes	1,873,378	2,189,500	2,349,000	2,309,467	(39,533)
00359-40015	Vehicle Taxes	308,261	328,000	360,000	400,000	40,000
00359-40025	Delinquent Taxes	198,927	230,000	210,000	210,000	-
00359-40027	Credit Card Fees	(3,832)	(3,700)	(4,500)	(4,500)	-
00359-40057	Hydrant Funding			5,000	2,500	(2,500)
00359-40060	Investment Income	1,948	1,200	1,900	1,500	(400)
00359-40070	Miscellaneous Revenue	6,000	-	-	-	-
00300-30005	Unrestricted Reserve Fund	902,562	300,000	75,000	225,000	150,000
06000-49090	Transfer			15,000	15,000	-
	TOTAL REVENUES	**3,287,244**	**3,045,000**	**3,011,400**	**3,158,967**	**147,567**

Expenses By Category



CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00410	**ADMINISTRATION**					
5001	Salaries	191,112	204,037	199,271	204,060	4,789
5003	Regular Retirement Expense	20,831	21,729	23,036	25,630	2,594
5004	FICA Expense	12,263	13,282	15,244	13,680	(1,564)
5008	Health Insurance	11,603	17,460	19,157	16,857	(2,300)
5010	Office Supplies	808	1,825	2,000	2,000	-
5014	Contractual Services	1,871	1,424	2,700	2,500	(200)
5017	Fuel, Gas & Oil	3,199	1,880	4,000	3,500	(500)
5064	Travel & Training	5,441	7,714	7,000	7,500	500
5087	Security	23,563	-	-	-	-
5289	Membership and Dues	2,895	2,286	3,100	3,000	(100)
	TOTAL EXPENSES	273,585	271,638	275,508	278,727	3,219

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00411	**CLERK OF COURT**					
5001	Salaries	113,238	114,354	116,066	117,743	1,677
5003	Regular Retirement Expense	12,343	12,648	13,417	14,789	1,372
5004	FICA Expense	8,135	7,914	8,879	9,007	128
5008	Health Insurance	27,918	36,824	41,185	36,173	(5,012)
5010	Office Supplies	7,684	8,817	6,000	6,500	500
5027	Equipment & Repairs	3,046	4,911	3,000	3,000	-
5064	Travel & Training	3,120	3,830	4,000	4,000	-
5071	Court Refreshments	3,661	4,419	5,000	5,000	-
5074	Jurors	18,785	18,045	25,000	18,000	(7,000)
5087	Courthouse Security	86,915	-	-	-	-
5289	Membership and Dues	125	125	125	125	-
	TOTAL EXPENSES	284,969	211,887	222,672	214,337	(8,335)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005-	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00412	**MAGISTRATE**					
5001	Salaries	298,456	292,997	297,919	294,869	(3,050)
5003	Regular Retirement Expense	19,137	19,540	20,852	19,504	(1,348)
5004	FICA Expense	20,215	19,138	22,791	22,557	(234)
5008	Health Insurance	116,445	148,750	170,565	153,746	(16,819)
5009	Police Retirement	16,478	15,983	16,737	21,274	4,537
5010	Office Supplies	7,929	7,853	8,000	8,000	-
5014	Contractual Services	1,248	3,073	1,200	1,200	-
5027	Equipment & Repairs	950	108	1,000	4,300	3,300
5064	Travel & Training	3,705	5,551	4,500	10,000	5,500
5068	Bond	1,451	1,233	1,500	1,500	-
5074	Jurors	1,594	2,131	5,500	5,500	-
5289	Membership and Dues	400	400	450	900	450
	TOTAL EXPENSES	488,008	516,757	551,014	543,350	(7,664)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00413	**PROBATE JUDGE**					
5001	Salaries	94,161	94,801	94,558	93,063	(1,495)
5003	Regular Retirement Expense	4,407	4,750	4,486	5,028	542
5004	FICA Expense	7,885	7,859	8,003	8,137	134
5005	Part-Time Employment	10,450	12,940	10,028	10,640	612
5008	Health Insurance	11,603	20,629	25,242	22,069	(3,173)
5009	Police Retirement	8,606	8,904	9,242	9,704	462
5010	Office Supplies	3,429	1,850	3,160	2,900	(260)
5014	Contractual Services	2,394	2,391	2,500	2,500	-
5027	Equipment & Repairs	414	809	750	2,130	1,380
5064	Travel & Training	1,977	2,917	2,355	3,360	1,005
5289	Membership and Dues	375	100	400	670	270
	TOTAL EXPENSES	145,701	157,950	160,724	160,201	(523)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00414	**COUNTY COUNCIL**					
5001	Salaries	66,125	66,000	66,000	66,000	-
5003	Regular Retirement Expense	7,208	7,300	7,630	8,290	660
5004	FICA Expense	4,689	4,556	5,049	5,049	-
5008	Health Insurance	27,448	33,804	37,742	33,224	(4,518)
5010	Office Supplies	453	598	500	3,700	3,200
5014	Contractual Services	1,681	1,272	1,500	1,500	-
5064	Travel & Training	4,295	5,764	3,500	3,500	-
5070	Awards and Misc.	1,019	1,062	1,500	1,000	(500)
5186	Professional Services	1,446	-	1,000	1,000	-
5289	Membership and Dues	50	50	50	75	25
	TOTAL EXPENSES	114,413	120,405	124,471	123,338	(1,133)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00415	**ASSESSOR**					
5001	Salaries	313,604	320,368	311,566	307,550	(4,016)
5003	Regular Retirement Expense	34,183	35,433	36,017	38,628	2,611
5004	FICA Expense	22,982	23,098	23,834	23,528	(306)
5008	Health Insurance	60,053	79,665	89,027	76,605	(12,422)
5010	Office Supplies	1,092	2,045	2,500	2,500	-
5014	Contractual Services	-	14,875	-	-	-
5017	Fuel, Gas & Oil	2,070	1,217	2,100	2,100	-
5025	Maintenance Contracts	4,620	4,046	6,600	6,875	275
5026	Postage	-	-	22,000	-	(22,000)
5027	Equipment & Repairs	2,570	2,924	1,485	1,500	15
5060	Mapping & Supplies	246	455	800	800	-
5064	Travel & Training	7,709	5,801	8,400	8,200	(200)
5098	Capital Expense	-	16,275	-	-	
5166	License Fees	325	100	1,000	2,500	1,500
5172	Software Purchases	1,202	43,772	1,495	1,560	65
5289	Membership and Dues	941	3,249	1,200	1,200	-
	TOTAL EXPENSES	451,596	553,322	508,024	473,546	(34,478)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00416	**AUDITOR**					
5001	Salaries	123,162	128,190	130,113	130,113	-
5003	Regular Retirement Expenses	13,425	14,178	15,041	16,342	1,301
5004	FICA Expense	8,689	8,965	9,954	9,954	-
5008	Health Insurance	36,376	41,610	44,399	38,925	(5,474)
5010	Office Supplies	5,649	5,292	5,694	5,000	(694)
5014	Contractual Services	1,518	2,608	2,733	2,733	-
5027	Equipment & Repairs	1,196	-	500	500	-
5037	Computer SW - Boat Valuation	1,098	1,098	1,304	1,304	-
5064	Travel & Training	3,105	3,650	4,628	4,628	-
5289	Membership and Dues	270	170	270	270	-
	TOTAL EXPENSES	194,488	205,761	214,636	209,769	(4,867)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00417	**VETERAN'S AFFAIRS**					
5001	Salaries	41,605	41,309	41,883	41,883	-
5003	Regular Retirement Expenses	4,535	4,569	4,841	5,261	420
5004	FICA Expense	2,973	2,897	3,204	3,204	-
5008	Health Insurance	10,113	12,605	14,171	12,362	(1,809)
5010	Office Supplies	1,492	2,633	500	500	-
5025	Maintenance Contracts	515	935	500	500	-
5027	Equipment & Repairs	845	590	1,550	1,550	-
5064	Travel & Training	2,954	2,650	2,620	2,620	-
5289	Membership and Dues	35	35	200	200	-
	TOTAL EXPENSES	65,067	68,222	69,469	68,080	(1,389)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00418	**TREASURER**					
5001	Salaries	119,400	131,879	138,070	135,678	(2,392)
5003	Regular Retirement Expense	11,808	14,253	15,961	17,041	1,080
5004	FICA Expense	8,593	9,454	10,563	10,563	-
5008	Health Insurance	23,912	29,557	33,099	29,022	(4,077)
5009	Police Retirement	1,485	413	-	-	-
5010	Office Supplies	384	4,875	3,788	3,700	(88)
5014	Contractual Services	2,928	2,331	3,600	3,600	-
5027	Equipment & Repairs	836	1,972	1,000	3,500	2,500
5064	Travel & Training	3,204	3,275	3,300	3,300	-
	TOTAL EXPENSES	172,549	198,009	209,381	206,404	(2,977)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00419	**FACILITIES MANAGEMENT**					
5001	Salaries	237,647	260,488	278,369	251,676	(26,693)
5003	Regular Retirement Expense	25,904	28,810	32,180	31,611	(569)
5004	FICA Expense	17,600	19,079	21,296	19,255	(2,041)
5008	Health Insurance	58,874	74,127	84,420	70,942	(13,478)
5010	Office Supplies	85	855	600	500	(100)
5017	Fuel, Gas, & Oil	3,785	2,876	4,000	4,000	-
5025	Maintenance Contracts	-	4,554	27,056	30,301	3,245
5027	Equipment & Repairs	2,553	3,015	2,600	2,600	-
5028	Building & Grounds Maintenance	-	-	10,900	10,900	-
5041	Uniforms/Clothing Allowance	3,918	3,996	3,300	3,300	-
5044	Cleaning Supplies	8,362	12,979	10,000	12,000	2,000
5064	Travel & Training	279	565	700	500	(200)
5098	Capital Expense	117,455	-	3,888	-	(3,888)
5105	Custodial	2,375	3,939	4,500	4,500	-
5216	DSS Bldg Repairs & Maint.	48,660	36,497	28,600	20,400	(8,200)
5219	DHEC - Bldg & Maint.	-	35,549	-	-	-
5226	Facilities Repairs	75,354	120,710	69,000	70,500	1,500
5289	Membership and Dues	146	108	300	300	-
	TOTAL EXPENSES	602,996	608,147	581,709	533,285	(48,424)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00420	**SHERIFF**					
5001	Salaries	1,720,981	1,783,664	1,844,468	1,859,925	15,457
5003	Regular Retirement Expenses	6,851	7,594	8,583	10,877	2,294
5004	FICA Expense	126,993	132,693	142,334	143,441	1,107
5005	Part-Time Employment	1,059	27,006	16,087	15,115	(972)
5008	Health Insurance	344,222	434,360	520,231	469,269	(50,962)
5009	Police Retirement	221,329	238,656	252,964	267,715	14,751
5010	Office Supplies	5,814	9,618	12,000	12,000	-
5011	Physicals	191	-	1,000	1,000	-
5014	Contractual Services	12,720	13,763	20,000	20,000	-
5017	Fuel, Gas, & Oil	247,345	181,407	270,000	275,000	5,000
5024	Service Contracts	2,568	2,601	10,000	10,000	-
5027	Equipment & Repairs	92,494	154,219	100,000	110,000	10,000
5032	Supplies	10,360	22,024	20,000	20,000	-
5041	Uniforms/Clothing Allowance	35,330	33,186	40,000	40,000	-
5064	Travel & Training	21,590	17,583	25,000	25,000	-
5067	Court Expense	-	-	2,000	2,000	-
5068	Bond	200	200	400	400	-
5070	Awards and Misc.	1,395	1,463	1,500	1,500	-
5079	K-9 Related	962	7,041	12,000	7,500	(4,500)
5084	OSHA Safety Supplies	-	-	2,500	2,500	-
5088	Ammunition	924	7,375	10,000	10,000	-
5098	Capital Expense	98,323	230,815	1,578	-	(1,578)
5101	Purchase of Stolen Property	170	-	1,000	1,000	-
5136	Lab Supplies	1,805	553	3,000	3,000	-
5143	Radios and Equipment	34,037	44,207	40,000	43,500	3,500
5154	SCDJJ Juvenile Housing	2,075	6,175	5,000	7,500	2,500
5164	Boat Expenses	30	853	5,000	2,500	(2,500)
5168	Extradition Costs	1,395	(465)	1,000	2,500	1,500
5169	Vicitims Advocate Services	18,258	22,410	20,000	20,000	-
5289	Membership & Dues	4,132	4,282	4,160	5,000	840
43016	Towing Fee Expense	2,125	1,863	2,500	2,500	-
	TOTAL EXPENSES	3,015,676	3,385,145	3,394,305	3,390,742	(3,563)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00421	**CORRECTIONS**					
5001	Salaries	1,068,863	1,078,737	1,109,532	1,113,595	4,063
5003	Regular Retirement Expense	4,839	4,733	5,068	5,506	438
5004	FICA Expense	79,414	79,302	84,879	85,190	311
5007	Inmate Salaries	-	6,582	7,200	7,200	-
5008	Health Insurance	222,382	270,242	317,744	279,951	(37,793)
5009	Police Retirement	137,382	142,339	151,755	163,650	11,895
5010	Office Supplies	2,588	4,033	3,750	3,500	(250)
5011	Physicals	150	390	450	450	-
5014	Contractual Services	7,616	21,980	19,442	7,500	(11,942)
5017	Fuel, Gas & Oil	2,778	2,282	3,000	3,500	500
5027	Equipment & Repairs	33,012	24,816	20,000	20,000	-
5028	Building & Grounds Maintenance	3,939	5,498	3,000	3,000	-
5032	Supplies	21,426	27,403	22,000	19,000	(3,000)
5041	Uniforms	6,854	10,620	11,875	8,000	(3,875)
5042	Dieting of Prisoners	126,528	117,820	130,000	130,000	-
5049	Medical Care	137,204	125,137	160,000	165,000	5,000
5051	LP Gas	5,523	4,897	6,500	6,000	(500)
5054	Social Worker	5,664	5,686	5,700	5,700	-
5064	Travel & Training	10,938	7,338	7,500	11,895	4,395
5098	Capital Expense	28,460	21,568	11,000	13,500	2,500
5153	House Arrest Tracking Sys	-	-	1,000	1,000	-
5156	Security Equipment	2,401	1,978	2,200	3,000	800
5200	Printing & Postage	1,376	1,085	800	1,100	300
5202	Annual Inspections	3,052	3,314	3,600	4,000	400
5289	Membership and Dues	406	259	400	500	100
	TOTAL EXPENSES	1,912,791	1,968,038	2,088,395	2,061,737	(26,658)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00422	**CORONER**					
5001	Salaries	40,465	40,854	41,467	43,437	1,970
5004	FICA Expense	3,096	3,125	3,212	3,323	111
5009	Police Retirement	5,426	5,613	5,865	6,619	754
5017	Fuel, Gas & Oil	2,582	1,481	3,500	2,500	(1,000)
5027	Equipment & Repairs	7,663	11,148	4,500	4,500	-
5046	Secretarial Services	16,882	16,800	16,000	8,000	(8,000)
5062	Expense Reimbursement	7,200	7,200	7,200	3,600	(3,600)
5064	Travel & Training	4,522	4,268	3,000	2,000	(1,000)
5076	Medical Services	50,330	60,623	50,000	60,000	10,000
5102	Deputy Coroner	3,082	6,670	6,000	6,000	-
5106	Telephone/Communications	1,784	1,819	1,500	1,000	(500)
5289	Membership and Dues	-	200	1,200	800	(400)
	TOTAL EXPENSES	143,033	159,801	143,444	141,779	(1,665)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00423	**COMMUNICATIONS**					
5001	Salaries	453,070	476,131	487,294	493,454	6,160
5002	Overtime	56,918	42,307	58,000	63,000	5,000
5003	Regular Retirement Expense	55,556	57,339	63,037	69,891	6,854
5004	FICA Expense	37,046	38,050	41,715	42,570	855
5008	Health Insurance	123,459	132,892	152,499	150,585	(1,914)
5010	Office Supplies	44	-	-	-	-
5027	Equipment & Repairs	-	2,975	2,000	2,000	-
5041	Uniforms/Clothing Allowance	996	1,711	3,000	3,000	-
5064	Travel & Training	1,272	-	-	-	-
5289	Membership and Dues	-	-	100	-	(100)
	TOTAL EXPENSES	728,360	752,780	807,645	824,500	16,855

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00424	**EMERGENCY PREPAREDNESS**					
5001	Salaries	57,287	58,537	59,630	59,630	-
5003	Regular Retirement Expense	6,244	6,474	6,893	7,490	597
5004	FICA Expense	4,337	4,374	4,561	4,564	3
5008	Health Insurance	7,766	1,866	973	990	17
5010	Office Supplies	89	130	500	-	(500)
5017	Fuel, Gas & Oil	1,723	1,868	2,000	2,000	-
5025	Maintenance Contracts	2,322	2,213	2,000	2,100	100
5027	Equipment & Repairs	751	1,844	1,500	1,500	-
5041	Uniforms/Clothing Allowance	-	-	3,000	3,000	-
5064	Travel & Training	33	694	-	-	-
5082	Communications Equip Main	2,668	2,938	4,600	4,600	-
5289	Membership and Dues	35	35	35	35	-
5616	Emergency Supplies	-	32	500	500	-
	TOTAL EXPENSES	83,255	81,006	86,192	86,409	217

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00425	**FAMILY COURT**					
5001	Salaries	94,272	95,394	99,271	100,913	1,642
5003	Regular Retirement Expense	10,276	10,551	11,476	12,675	1,199
5004	FICA Expense	6,619	6,610	7,594	7,720	126
5008	Health Insurance	18,266	22,691	25,471	22,265	(3,206)
5010	Office Supplies	6,827	5,665	5,000	5,000	-
5064	Travel & Training	2,579	2,168	1,700	1,700	-
	TOTAL EXPENSES	138,840	143,079	150,512	150,273	(239)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00426	**ROD**					
5001	Salaries	73,350	57,885	58,820	58,797	(23)
5003	Regular Retirement Expense	7,995	6,402	6,799	7,385	586
5004	FICA Expense	5,525	4,274	4,499	4,498	(1)
5008	Health Insurance	16,366	15,731	15,714	13,908	(1,806)
5010	Office Supplies	5,809	5,965	6,000	6,000	-
5014	Contractual Services	6,500	6,500	6,501	34,700	28,199
5027	Equipment & Repairs	2,963	5,161	5,000	5,800	800
5055	Copying & Laminating Plat	1,924	1,547	2,000	2,000	-
5064	Travel & Training	1,128	3,318	3,300	3,300	-
5098	Capital Expense	4,303	-	-	5,550	5,550
5289	Membership and Dues	125	125	195	195	-
	TOTAL EXPENSES	125,988	106,910	108,828	142,133	33,305

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00427	**MASTER IN EQUITY**					
5001	Salaries	13,691	13,691	13,691	14,136	445
5003	Regular Retirement Expense	1,492	1,514	1,583	1,775	192
5004	FICA Expense	873	809	1,050	1,081	31
5008	Health Insurance	10,113	12,605	17,441	15,115	(2,326)
5010	Office Supplies	749	890	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	-	195	850	850	-
5289	Membership & Dues	140	50	220	220	-
	TOTAL EXPENSES	35,459	38,154	43,785	42,127	(1,658)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00428	**ANIMAL CONTROL**					
5001	Salaries	37,238	36,730	37,281	37,281	-
5002	Overtime	207	591	500	500	-
5004	FICA Expense	2,714	2,704	2,967	2,890	(77)
5008	Health Insurance	8,153	10,086	11,300	6,954	(4,346)
5009	Police Retirement	4,931	5,128	5,380	5,758	378
5010	Office Supplies	162	162	500	500	-
5014	Contractual/Animal Control	133,330	140,894	140,000	140,000	-
5017	Fuel, Gas & Oil	4,881	4,056	6,000	5,000	(1,000)
5027	Equipment & Repairs	2,314	6,521	3,000	3,000	-
5038	Rabies Control	13,500	13,500	13,500	13,500	-
5041	Uniforms/Clothing Allowance	327	261	500	500	-
5064	Travel & Training	918	1,528	1,500	1,500	-
5135	Tools	-	85	500	500	-
5289	Membership and Dues	-	-	250	250	-
	TOTAL EXPENSES	209,137	222,247	223,178	218,133	(5,045)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00430	**LANDFILL**					
5001	Salaries	106,426	107,656	109,189	109,189	-
5002	Overtime	13,514	9,698	10,000	10,000	-
5003	Regular Retirement Expense	13,074	12,979	16,130	14,970	(1,160)
5004	FICA Expense	8,903	8,601	9,117	9,118	1
5008	Health Insurance	21,576	26,597	29,744	26,270	(3,474)
5010	Office Supplies	846	979	600	600	-
5017	Fuel, Gas & Oil	22,712	17,028	20,000	20,000	-
5027	Equipment & Repairs	49,821	40,481	25,000	25,000	-
5030	Electronic Recycling	121,761	38,657	25,000	25,000	-
5032	Supplies	4,261	2,665	3,000	3,000	-
5036	Waste Tires	-	-	15,000	15,000	-
5041	Uniforms/Clothing Allowance	3,641	3,808	4,000	4,000	-
5064	Travel & Training	-	-	500	500	-
5122	Rents and Leases	70,533	92,769	81,500	81,500	-
5125	Site Improvements	32,234	6,778	8,500	57,500	49,000
5135	Tools	-	-	200	200	-
5140	Monitoring/Engineering	19,460	17,037	20,000	20,000	-
5148	Disposal Fees	1,403,319	1,436,794	1,410,000	1,480,000	70,000
5289	Membership and Dues	-	200	300	300	-
	TOTAL EXPENSES	1,892,080	1,822,730	1,787,780	1,902,147	114,367

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00432	**PLANNING AND PUBLIC SERVICE**					
5001	Salaries	201,690	204,805	208,891	182,255	(26,636)
5003	Regular Retirement Expense	21,984	22,652	24,148	22,891	(1,257)
5004	FICA Expense	14,486	14,674	15,980	13,943	(2,037)
5008	Health Insurance	40,079	46,710	52,256	40,887	(11,369)
5010	Office Supplies	1,956	1,544	2,500	2,500	-
5014	Contractual Services	-	-	-	2,500	2,500
5017	Fuel, Gas, & Oil	4,017	3,156	5,000	5,000	-
5025	Maintenance Contracts	3,139	3,027	3,500	3,500	-
5027	Equipment & Repairs	1,591	1,254	2,000	1,500	(500)
5064	Travel & Training	2,378	2,538	3,675	2,500	(1,175)
5128	Engineering/Consulting	-	-	10,000	30,000	20,000
5231	Public Meeting/Awards	1,300	1,087	2,000	1,500	(500)
5289	Membership and Dues	1,050	897	1,000	1,000	-
	TOTAL EXPENSES	313,207	302,359	330,950	309,976	(20,974)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00434	**FLEET MAINTENANCE**					
5001	Salaries	123,410	122,768	126,008	126,008	-
5003	Regular Retirement Expense	13,452	13,578	14,566	15,827	1,261
5004	FICA Expense	9,253	8,826	9,639	9,640	1
5008	Health Insurance	18,813	31,461	36,542	26,760	(9,782)
5017	Fuel, Gas & Oil	2,488	1,781	1,800	1,400	(400)
5025	Maintenance Contracts	1,881	1,231	1,400	1,400	-
5027	Equipment & Repairs	2,847	613	1,600	1,400	(200)
5032	Supplies	238	126	200	200	-
5041	Uniforms/Clothing Allowance	2,710	2,977	3,000	2,700	(300)
5135	Tools	417	1,454	1,600	1,550	(50)
	TOTAL EXPENSES	175,508	184,816	196,355	186,885	(9,470)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00435	**DEVELOPMENT BOARD**					
5001	Salaries	103,802	126,877	130,790	130,790	-
5003	Regular Retirement Expense	11,314	14,033	15,119	16,427	1,308
5004	FICA Expense	7,353	9,336	10,006	10,006	-
5008	Health Insurance	15,443	22,691	25,471	22,265	(3,206)
5010	Office Supplies	2,677	5,110	5,050	5,050	-
5017	Fuel, Gas & Oil	3,206	2,981	4,000	5,600	1,600
5027	Equipment & Repairs	45	486	500	500	-
5064	Travel & Training	1,548	2,561	2,200	2,200	-
5181	Special Events	23,996	25,772	14,500	22,510	8,010
5182	Industrial Park	21,268	16,232	22,000	18,000	(4,000)
5183	Travel / Prospects	2,042	1,319	10,000	12,750	2,750
5186	Professional Services	12,774	4,117	6,150	6,150	-
5187	CC Economic Alliance	72,027	72,000	72,000	72,000	-
5200	Printing and Postage	1,173	3	500	500	-
5289	Membership & Dues	1,562	1,493	2,300	2,000	(300)
	TOTAL EXPENSES	322,903	305,014	320,586	326,748	6,162

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00436	**COUNTY ENGINEER**					
5001	Salaries	72,587	75,540	112,170	132,169	19,999
5003	Regular Retirement Expense	7,912	8,764	12,967	16,600	3,633
5004	FICA Expense	5,298	4,919	8,582	10,111	1,529
5008	Health Insurance	10,113	11,791	22,028	26,680	4,652
5010	Office Supplies	315	77	350	350	-
5017	Fuel, Gas, & Oil	452	503	750	2,850	2,100
5027	Equipment & Repairs	408	657	1,200	750	(450)
5064	Travel & Training	-	1,594	1,000	1,000	-
5230	Roadway Construction	-	-	173,200	150,000	(23,200)
5289	Membership and Dues	-	-	350	300	(50)
	TOTAL EXPENSES	97,085	103,846	332,597	340,810	8,213

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00437	**FINANCE**					
5001	Salaries	206,408	212,418	217,265	209,691	(7,574)
5003	Regular Retirement Expense	22,498	23,494	25,116	26,337	1,221
5004	FICA Expense	14,804	15,052	16,623	16,041	(582)
5008	Health Insurance	44,373	55,068	61,784	43,126	(18,658)
5010	Office Supplies	2,803	2,278	2,600	2,900	300
5017	Fuel, Gas & Oil	116	82	100	100	-
5025	Maintenance Contracts	3,977	3,106	3,900	3,800	(100)
5027	Equipment & Repairs	293	206	300	300	-
5064	Travel & Training	884	563	1,500	1,200	(300)
5289	Membership and Dues	275	200	450	450	-
	TOTAL EXPENSES	296,430	312,465	329,638	303,945	(25,693)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00438	**HUMAN RESOURCES**					
5001	Salaries	116,406	119,277	120,575	115,150	(5,425)
5003	Regular Retirement Expense	12,688	13,192	13,765	14,463	698
5004	FICA Expense	8,460	8,572	9,112	8,809	(303)
5008	Health Insurance	20,227	25,210	28,342	22,032	(6,310)
5010	Office Supplies	1,017	1,305	1,800	1,800	-
5014	Contractual Services	2,114	1,272	2,500	2,500	-
5017	Fuel, Gas & Oil	84	-	100	100	-
5027	Equipment & Repairs	297	-	-	-	-
5064	Travel & Training	6,304	4,301	3,660	3,000	(660)
5289	Membership and Dues	3,624	5,172	8,600	8,290	(310)
	TOTAL EXPENSES	171,220	178,300	188,454	176,144	(12,310)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
439	**GRANTS**					
5001	Salaries	79,618	81,578	82,802	82,802	-
5003	Regular Retirement Expense	8,678	9,023	9,571	10,400	829
5004	FICA Expense	6,007	6,101	6,335	6,335	-
5008	Health Insurance	11,603	14,132	15,714	13,908	(1,806)
5010	Office Supplies	1,158	2,196	1,175	1,175	-
5017	Fuel, Gas & Oil	140	195	640	640	-
5025	Maintenance Contracts	984	1,179	1,150	1,150	-
5027	Equipment & Repairs	138	92	700	700	-
5064	Travel & Training	2,509	1,411	2,285	2,185	(100)
5289	Membership and Dues	254	633	500	300	(200)
5611	Publications	228	296	300	200	(100)
	TOTAL EXPENSES	111,318	116,836	121,172	119,795	(1,377)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
440	**PROCUREMENT**					
5001	Salaries	79,696	81,509	82,432	82,433	1
5003	Regular Retirement Expense	8,687	9,015	9,529	10,354	825
5004	FICA Expense	5,627	5,626	6,306	6,306	-
5008	Health Insurance	17,509	19,671	22,028	19,316	(2,712)
5010	Office Supplies	344	171	600	600	-
5017	Fuel, Gas & Oil	129	107	100	100	-
5027	Equipment & Repairs	1,160	1,778	1,380	1,380	-
5064	Travel & Training	3,341	4,186	4,301	4,301	-
5289	Membership and Dues	699	403	400	400	-
	TOTAL EXPENSES	117,192	122,466	127,076	125,190	(1,886)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00451	**RECREATION**					
5001	Salaries	169,967	176,760	176,078	176,080	2
5002	Overtime	6,980	8,954	8,500	5,000	(3,500)
5003	Regular Retirement Expense	21,682	22,138	24,503	24,619	116
5004	FICA Expense	14,634	15,100	16,214	14,995	(1,219)
5005	Part-Time Employment	21,946	21,825	27,375	14,930	(12,445)
5008	Health Insurance	39,532	48,909	55,356	48,535	(6,821)
5010	Office Supplies	1,317	4,048	3,500	3,500	-
5014	Contractual Services	22,034	21,365	26,000	26,000	-
5017	Fuel, Gas, & Oil	8,222	5,600	8,500	8,500	-
5025	Maintenance Contracts	2,122	2,227	1,800	1,800	-
5027	Equipment & Repairs	32,170	49,049	23,000	33,000	10,000
5041	Uniforms/Clothing Allowance	3,693	2,845	2,000	2,000	-
5064	Travel & Training	-	39	-	-	-
5073	Maintenance Exp - Taw Caw	7,828	4,725	3,000	3,000	-
5098	Capital Expense	-	7,075	-	-	-
5109	Recreation Programs	58,144	56,601	50,000	55,000	5,000
5110	Canteen Expenses	13,824	14,250	16,850	20,000	3,150
5135	Tools	263	-	1,000	1,000	-
5145	Athletic Equipment	19,594	13,001	15,000	15,000	-
5289	Membership and Dues	921	1,056	1,500	1,500	-
	TOTAL EXPENSES	444,873	475,569	460,176	454,459	(5,717)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00453	**TAX COLLECTOR**					
5001	Salaries	75,136	94,549	95,967	95,968	1
5003	Regular Retirement Expense	8,190	10,457	11,094	12,054	960
5004	FICA Expense	5,536	6,885	7,341	7,341	-
5008	Health Insurance	14,993	24,219	27,014	23,811	(3,203)
5010	Office Supplies	900	1,186	1,300	1,300	-
5014	Contractural Services	43,919	66,994	67,000	54,000	(13,000)
5027	Equipment & Repairs	97	149	-	-	-
5064	Travel & Training	2,771	1,945	2,500	2,500	-
5098	Capital Expense	-	-	-	-	-
5175	Legal Assistance	13,525	12,683	6,500	22,700	16,200
5289	Membership and Dues	233	350	515	515	-
	TOTAL EXPENSES	165,300	219,416	219,231	220,189	958

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00454	**BOARD OF ELECTIONS AND VOTER REGISTRATION**					
						-
5001	Salaries	73,223	95,402	96,422	96,422	-
5002	Overtime	-	-	-	-	-
5003	Regular Retirement Expense	8,787	11,809	11,147	14,089	2,942
5004	FICA Expense	6,440	7,876	8,246	8,238	(8)
5005	Part-Time Employment	-	-	3,000	-	(3,000)
5006	Poll Workers	27,836	39,155	30,000	26,000	(4,000)
5008	Health Insurance	13,158	21,199	23,571	26,270	2,699
5009	Police Retirement	46	82	150	150	-
5010	Office Supplies	9,351	4,778	4,000	3,000	(1,000)
5013	Voters/Election Brd - Stipend	2,360	4,375	5,700	11,250	5,550
5014	Contractual Services	2,600	-	1,500	1,500	-
5025	Maintenance Contracts	16,976	17,398	18,628	19,406	778
5027	Equipment & Repairs	2,098	14,305	3,000	3,500	500
5064	Travel & Training	9,977	12,168	16,510	14,300	(2,210)
5085	Absentee Ballot Work	90	965	1,200	1,200	-
5098	Capital Expense	-	3,559	-	-	-
5234	Advertising	546	1,410	1,400	700	(700)
5289	Membership and Dues	80	675	700	960	260
	TOTAL EXPENSES	173,567	235,155	225,174	226,985	1,811

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00466	**INFORMATION TECHNOLOGIES**					
5001	Salaries	63,751	79,782	81,031	81,031	-
5003	Regular Retirement Expense	6,949	8,824	9,367	10,177	810
5004	FICA Expense	4,826	5,985	6,199	6,199	-
5008	Health Insurance	7,876	14,132	15,714	13,908	(1,806)
5010	Office Supplies	324	133	500	500	-
5014	Contractual Services	47,199	56,850	66,256	63,100	(3,156)
5027	Equipment and Repairs	4,681	14,621	5,000	5,000	-
5064	Travel & Training	1,830	1,677	3,600	3,600	-
5092	Software Maint	113,145	113,565	110,000	110,000	-
5098	Capital Expense	23,189	19,230	41,300	40,500	(800)
5122	Rents & Leases	5,549	5,549	5,100	5,100	-
5172	Software Purchases	13,424	529	-	-	-
5220	Contract Print	60,464	53,560	74,000	78,000	4,000
5289	Membership and Dues	150	25	300	200	(100)
	TOTAL EXPENSES	353,357	374,461	418,367	417,315	(1,052)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00467	**PUBLIC WORKS**					
5001	Salaries	387,409	397,288	402,969	356,531	(46,438)
5002	Overtime	15,039	47,524	15,000	15,000	-
5003	Regular Retirement Expense	43,868	49,197	48,318	46,664	(1,654)
5004	FICA Expense	29,441	32,031	31,975	28,422	(3,553)
5008	Health Insurance	99,683	120,008	137,242	101,705	(35,537)
5010	Office Supplies	4,245	5,989	5,000	5,000	-
5014	Contractual Services	18,000	20,325	18,000	18,000	-
5017	Fuel, Gas, & Oil	92,269	77,779	85,000	85,000	-
5027	Equipment & Repairs	104,924	96,989	130,000	128,000	(2,000)
5031	Recycling Supplies	4,944	2,384	3,000	3,000	-
5032	Supplies	3,242	5,158	3,500	3,500	-
5041	Uniforms/Clothing Allowance	6,631	7,053	7,500	7,500	-
5064	Travel & Training	2,671	2,233	3,000	3,000	-
5098	Capital Expense	-	-	28,000	-	(28,000)
5122	Rents and Leases	97,889	100,731	100,000	108,000	8,000
5135	Tools	54	475	1,000	1,500	500
5184	Chemicals	2,037	0	3,500	5,500	2,000
5289	Membership and Dues	635	145	1,000	1,000	-
	TOTAL EXPENSES	912,980	965,307	1,024,004	917,322	(106,682)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00468	**ARCHIVES**					
5001	Salaries	42,628	25,191	25,866	25,866	-
5003	Regular Retirement Expense	4,477	4,966	5,394	5,860	466
5004	FICA Expense	3,302	3,433	3,570	3,570	-
5005	Part-Time Employment	537	19,684	20,790	20,790	-
5008	Health Insurance	177	177	200	200	-
5010	Office Supplies	499	177	483	365	(118)
5025	Maintenance Contracts	2,349	2,483	3,000	3,000	-
5027	Equipment & Repairs	-	188	340	100	(240)
5064	Travel & Training	100	50	285	200	(85)
5289	Membership and Dues	694	669	695	670	(25)
5610	Archival Supplies	261	471	455	575	120
	TOTAL EXPENSES	55,024	62,064	61,078	61,196	118

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00478	**COURTHOUSE SECURITY**				
5001	Salaries	83,599	141,918	103,911	(38,007)
5004	FICA Expense	5,855	10,856	7,949	(2,907)
5008	Health Insurance	30,319	50,713	29,022	(21,691)
5009	Police Retirement	11,487	20,210	15,836	(4,374)
5027	Equipment	22,389			
	TOTAL EXPENSES	153,648	223,697	156,718	(66,979)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00480	**DSS FUNDS - CLERK OF COURT**					
5001	Salaries	77,049	58,367	60,057	60,137	80
5003	Regular Retirement Expense	7,698	7,753	8,831	9,605	774
5004	FICA Expense	5,573	5,214	5,844	5,850	6
5005	Part-Time Employment	433	15,529	16,336	16,336	-
5008	Health Insurance	15,915	19,671	22,028	19,316	(2,712)
5010	Office Supplies	6,257	7,068	7,000	7,000	-
5027	Equipment & Repairs	1,767	4,475	2,000	2,000	-
5056	Auditors Bookkeeping Serv	500	500	500	500	-
5064	Travel & Training	1,137	1,998	2,500	2,500	-
	TOTAL EXPENSES	116,329	120,576	125,096	123,244	(1,852)

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00481	**DSS FUNDS - SHERIFF**					
5027	Equipment & Repairs	2,102	3,150	4,800	11,000	6,200
5064	Travel & Training	-	180	200	500	300
	TOTAL EXPENSES	2,102	3,330	5,000	11,500	6,500

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00490	**AGENCIES**					
5023	Behavioral Services	17,500	17,500	17,500	-	(17,500)
5033	Indigent Care	51,134	51,957	46,105	39,912	(6,193)
5114	Clemson Extension	33,750	33,750	35,185	28,100	(7,085)
5116	SC Association of Counties	8,672	8,672	8,672	8,672	-
5118	Circuit Judge Allowance	15,472	6,292	1,000	1,000	-
5129	Santee Wateree - RTA	5,000	-	-	-	-
5133	County Board of Education	10,973	11,073	11,473	11,473	-
5139	Public Defender	75,000	75,000	75,000	82,000	7,000
5174	Council on Aging	5,000	-	-	-	-
5203	American Red Cross	5,000	-	-	-	-
5207	Santee - Lynches COG	24,690	24,690	28,723	38,579	9,856
5219	Health Department	33,298	-	30,000	30,000	-
5222	Solicitor Allowance	158,813	158,813	158,813	165,813	7,000
5321	Delegation Allowance	14,000	14,000	14,000	14,000	-
5329	Clarendon Soil & Water Cons.	28,000	28,000	30,000	32,000	2,000
5339	EMS	788,323	787,897	791,037	891,037	100,000
5340	Central Carolina Tech	119,250	75,000	100,000	100,000	-
5345	Clarendon County First Steps	3,500	-	-	-	-
5347	Paxville Community Development Corp.	5,000	-	-	-	-
5349	CCTC Adult Education	28,000	28,000	28,000	28,000	-
5350	Clarendon County Library	540,000	540,000	540,000	560,000	20,000
5352	Clarendon Historical Society	-	10,000	10,000	-	(10,000)
5354	BDC	-	-	11,000	3,000	(8,000)
5348	CCTC Scholarship Fund	-	-	20,000	20,000	-
	TOTAL EXPENSES	1,970,375	1,870,644	1,956,508	2,053,586	97,078

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00495	**NON-DEPARTMENTAL**					
5003	Regular Retirement Expense	1,793	1,697	1,800	2,850	1,050
5004	FICA Expense (includes Christmas)	8,225	7,625	9,800	9,800	-
5009	Police Retirement	6,547	5,227	7,300	8,405	1,105
5016	Employer Health Test	50	-	-	-	-
5019	Special Projects	59,471	137,136	125,794	151,368	25,574
5022	Water	34,661	42,249	35,000	45,000	10,000
5048	Workmans Compensation	203,625	213,947	250,000	290,000	40,000
5050	Drug Screening	5,840	6,454	5,000	5,000	-
5077	Grant Matches	5,474	44,199	50,000	50,000	-
5087	Security	-	93,093	85,995	86,000	5
5096	Electricity	358,876	374,320	380,000	410,000	30,000
5106	Telephone	141,757	161,556	140,000	165,000	25,000
5113	Retirees Insurance	322,112	417,833	500,000	465,000	(35,000)
5149	Audit Fee	33,580	36,167	35,000	36,000	1,000
5150	Unemployment	1,758	1,156	4,000	3,000	(1,000)
5175	Legal Assistance	23,147	32,152	22,500	12,500	(10,000)
5200	Printing and Postage	108,127	108,654	110,000	105,000	(5,000)
5235	Christmas Gifts	39,586	34,467	39,650	41,500	1,850
5302	Property & Liability Ins	282,850	290,518	316,450	327,000	10,550
5322	Rent-New Judicial Annex	107,465	107,827	108,000	109,000	1,000
5334	Personnel	-	-	-	246,173	246,173
5401	Holiday Compensation	65,279	53,138	68,000	68,000	-
52400	Bank Fees and Charges	25,866	31,985	15,000	30,000	15,000
	2015 Flood		2,317,490			
	TOTAL EXPENSES	1,836,088	4,518,889	2,309,289	2,666,596	357,307

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 010-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
00498	**AIRPORT COMMISSION**					
5014	Contractual Services	1,780	2,140	2,800	1,560	(1,240)
5017	Fuel, Gas & Oil	1,857	-	2,000	-	(2,000)
5025	Maintenance Contracts	1,642	4,525	1,600	1,655	55
5027	Equipment & Repairs	32,503	17,781	16,000	29,650	13,650
5032	Supplies	-	-	-	200	200
5064	Travel & Training	703	-	1,965	1,965	-
5289	Membership & Dues	-	-	-	400	400
	TOTAL EXPENSES	38,485	24,446	24,365	35,430	11,065

CLARENDON COUNTY EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 062-005	DESCRIPTION	ACTUAL FY14/15	ACTUAL FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
REVENUES						
00359-40010	Real Estate Taxes	1,873,378	2,210,849	2,349,000	2,297,872	(51,128)
00359-40015	Vehicle Taxes	308,261	351,761	360,000	400,000	40,000
00359-40025	Delinquent Taxes	198,927	211,788	210,000	210,000	-
00359-40027	Credit Card Fees	(3,832)	(5,531)	(4,500)	(4,500)	-
00359-40060	Investment Income	1,948	3,023	1,900	1,500	(400)
00300-30005	Unrestricted Reserve Fund	908,562	258,788	75,000	225,000	150,000
	Hydrant Funding	-	-	5,000	2,500	(2,500)
	Transfer	-	-	15,000	15,000	-
	TOTAL REVENUES	**3,287,244**	**3,030,678**	**3,011,400**	**3,147,372**	**135,972**
00620	**OPERATING EXPENSES - FIRE**					
5001	Salaries	1,022,514	1,083,296	1,136,742	1,157,888	21,146
5003	Regular Retirement Expense	2,510	2,573	2,729	3,234	505
5004	FICA Expense	73,674	76,681	81,348	90,520	9,172
5005	Part-Time Employment	-	-	20,750	25,384	4,634
5008	Health Insurance	268,456	349,617	399,776	311,220	(88,556)
5009	Police Retirement	134,031	145,650	161,479	176,696	15,217
5010	Office Supplies	2,153	3,777	2,500	3,600	1,100
5011	Physicals	28,562	26,798	28,500	27,000	(1,500)
5012	Volunteer Firefighter Incentive	14,635	11,890	14,500	12,500	(2,000)
5017	Fuel, Gas & Oil	47,453	36,683	50,000	40,000	(10,000)
5022	Water	1,144	1,922	3,000	2,300	(700)
5027	Equipment & Repairs	56,636	130,401	77,140	71,790	(5,350)
5041	Uniforms/Clothing Allowance	22,983	21,327	18,000	18,000	-
5044	Cleaning Supplies	9,740	10,364	8,000	8,000	-
5048	Workers Compensation	61,083	72,635	73,000	86,055	13,055
5064	Travel & Training	18,006	24,416	25,000	25,000	-
5096	Electricity	21,224	20,840	21,000	21,000	-
5098	Capital Expense	1,180,572	715,937	514,600	412,500	(102,100)
5106	Telephone	9,372	9,507	10,000	11,500	1,500
5122	Rent & Leases	4,818	4,525	5,500	5,500	-
5184	Chemicals	40	9	1,000	500	(500)
5200	Printing & Postage	756	1,932	1,000	1,200	200
5217	Building & Grounds Maintenance	22,483	49,927	45,000	30,000	(15,000)
5235	Christmas Gifts	-	5,008	6,200	6,200	-
5286	Professional Services	11,916	19,187	43,790	42,090	(1,700)
5289	Membership & Dues	315	615	400	1,075	675
5290	Fleet Maintenance & Repair	121,168	96,635	85,000	85,000	-
5291	Furniture	2,428	6,444	11,432	4,500	(6,932)
5292	Office Equipment	1,165	270	1,000	1,000	-
5293	LP Gas	20,156	7,446	16,508	12,000	(4,508)
5294	Communications	40,663	44,136	64,000	45,000	(19,000)
5295	Medical Supplies	920	4,260	2,000	2,000	-
5296	Special Supplies	2,889	1,422	1,500	1,000	(500)
5297	Fire Prevention/Investigations	2,852	-	500	1,500	1,000
5302	Property & Liability Insurance	79,349	73,395	77,500	77,300	(200)
5334	Personnel	-	-	-	101,520	101,520
5611	Publications	143	-	506	500	(6)
52400	Bank Fees and Charges	435	139	500	300	(200)
49011	Transfer Capital Projects	-	-	-	225,000	225,000
	TOTAL EXPENSES	3,287,244	3,059,663	3,011,400	3,147,372	(89,028)
	***Excess/(Deficit)**	-	-	-	-	

CLARENDON COUNTY REVENUE & EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT 090	DESCRIPTION	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
W&S	**REVENUE**					
40070	Misc. Revenue	860	750	750	800	50
40060	Interest	141	100	100	200	100
6003	Water	552,168	536,890	578,380	626,000	47,620
6005	Sewer	149,336	151,200	158,350	159,000	650
6007	Sewer Repair Fees	11,376	10,000	10,000	10,000	-
	Total Revenue	**713,881**	**698,940**	**747,580**	**796,000**	**48,420**
W & S	**EXPENSE**					
5001	Salaries & Related Expenses	131,838	186,776	128,076	190,082	62,006
5010	Office Supplies	4,777	3,675	3,675	3,675	-
5017	Fuel, Gas & Oil	1,820	3,600	3,600	8,000	4,400
5025	Maintenance Contracts	810	1,575	1,575	1,575	-
5027	Equipment & Repairs	66,047	90,250	87,700	71,500	(16,200)
5041	Uniforms/Clothing Allowance	-	250	250	2,500	2,250
5048	Workers Compensation	3,575	4,475	4,475	4,475	-
5064	Travel & Training	1,528	6,000	6,000	4,000	(2,000)
5096	Electricity	44,293	70,050	44,900	40,500	(4,400)
5106	Telephone	550	600	600	1,200	600
5135	Tools	2,450	7,750	12,500	22,500	10,000
5136	Lab Supplies	522	1,000	1,000	500	(500)
5149	Audit Fee	1,035	1,035	1,035	1,035	-
5166	License Fees & Permits	25,383	33,200	33,200	33,200	-
5172	Software Purchases	6,609	5,000	5,000	-	(5,000)
5184	Chemicals	4,895	7,500	14,860	12,400	(2,460)
5200	Printing & Postage	15,852	12,600	11,400	5,000	(6,400)
5206	Lab Fees	7,100	10,625	10,625	6,625	(4,000)
5289	Membership & Dues	704	2,000	2,000	2,000	-
5302	Property & Liability Insurance	2,244	5,131	5,131	6,631	1,500
5500	Contractual Services -- Legal	-	3,000	1,500	1,500	-
5501	Contractual Services	87,252	91,000	98,350	81,375	(16,975)
5502	Contractual Services -- OTHER	1,060	-	-	12,500	12,500
5504	Water Purchased	29,356	12,000	500	-	(500)
New	Contractual - Spray Field	12,000	12,000	12,000	12,000	-
52400	Bank Fees and Charges	1,678	1,965	1,965	4,919	2,954
	Total Operating Expenses	**453,378**	**573,057**	**491,917**	**529,692**	**37,775**
	Operating Revenue /(Loss)	**260,503**	**125,883**	**255,663**	**266,308**	**10,645**
	Interest Expense	(96,645)	(106,817)	(130,203)	(118,644)	11,559
	Total Debt Service/Reserve Requirements	**(96,645)**	**(106,817)**	**(130,203)**	**(118,644)**	**11,559**
	Operating Revenue After Debt/Reserves	**163,858**	**19,066**	**125,460**	**147,664**	**22,204**
	Non-Operating Revenue/(Expenses)					
	Transfer	(6,000)	(10,000)	(25,000)	(25,000)	-
	USDA Grant Revenue	-	1,510,517	-	-	-
	Depreciation Expense	(170,252)	(203,400)	(239,936)	(292,900)	(52,964)
	Total Net Utility Income/(Loss)	**(12,394)**	**1,316,183**	**(139,476)**	**(170,236)**	**(30,760)**

CLARENDON COUNTY REVENUE & EXPENDITURE ANALYSIS
FISCAL YEAR 2017/2018

ACCOUNT	DESCRIPTION	ACTUAL FY14/15	BUDGET FY15/16	BUDGET FY16/17	BUDGET FY17/18	OVER UNDER (-)
WELDON	**REVENUE**					
30010	Ticket Sales	43,941	47,300	50,000	4,000	(46,000)
30020	Facility Lease / Rental	9,051	13,700	8,000	24,000	16,000
30030	Sponsorship	15,784	20,000	25,000	8,500	(16,500)
30040	Contributions/Other	1,436	4,000	5,000	8,500	3,500
	TOTAL REVENUE	**70,212**	**85,000**	**88,000**	**45,000**	(43,000)
Operating Expenses						
5001	Salaries & Related	92,343	97,687	102,035	54,355	(47,680)
5010	Office Supplies	4,192	2,500	2,000	1,000	(1,000)
5014	Contractual Services	80	350	350	1,750	1,400
5022	Water	1,393	1,700	1,400	1,200	(200)
5024	Service Contracts	-	1,020	1,020		(1,020)
5025	Maintenance Contracts	6,185	4,248	4,500	4,000	(500)
5027	Equipment & Repairs	3,952	4,020	4,000	2,000	(2,000)
5044	Cleaning Supplies	341	300	400	500	100
5064	Travel & Training	100	300	-	100	100
5096	Electricity	24,709	23,250	23,250	18,000	(5,250)
5106	Telephone & Communications	281	-	-	3,000	3,000
5149	Audit Fee	340	320	350	350	-
5185	Marketing &Promotion	2,636	5,868	7,000	1,200	(5,800)
5200	Printing and Postage	803	960	500	250	(250)
5226	Facilities Repairs	6,964	15,000	11,000	9,000	(2,000)
5289	Membership and Dues	645	500	900		(900)
5294	Communications	3,387	3,694	3,695		(3,695)
5302	Property & Liability Ins	4,397	4,500	4,725	4,570	(155)
52400	Bank Fees and Charges	3,598	3,770	2,200	700	(1,500)
Production Expenses						-
5005	Part-Time Employment	-	2,000	2,375	-	(2,375)
5024	Service Contracts	-	-	-	1,020	1,020
5440	Production Supplies	2,295	2,500	1,000	300	(700)
5441	Licensing Fee	350	600	400	-	(400)
5442	Touring Group Fee	35,296	30,000	35,000	-	(35,000)
5443	Consumables / Misc.	1,971	5,000	2,000	1,000	(1,000)
5444	Ticket Software	1,039	-	400	-	(400)
5445	State Admissions Tax	2,197	2,365	2,500	200	(2,300)
	Total Operating Expenses	**199,494**	**212,452**	**213,000**	**104,495**	**(108,505)**
	Operating Revenue /(Loss)	(129,282)	(127,452)	(125,000)	(59,495)	1,830
	Non-Operating Revenue / Expense					
	Transfer from General Fund	59,000	15,000	15,000	-	-
	Transfer from Tax Accommodations	5,000	10,000	10,000	-	-
	Transfer from Hospitality Tax Fund	70,000	100,000	100,000	246,878	-
	Sub Total Income/(Loss)	**4,718**	**(2,452)**	**-**	**187,383**	**1,830**
	Depreciation Expense	(85,954)	(85,954)	(85,954)	(85,954)	-
	Transfer for Debt Service	244,835	201,209	201,209	-	-
	Debt Services Expense	(140,777)	(131,209)	(128,300)	(126,878)	2,909
	Total Net Income/(Loss)	**22,822**	**(18,406)**	**(13,045)**	**(25,449)**	**4,739**

PERSONNEL ANALYSIS
FISCAL YEAR 2016/2017

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		
419	**Facilities Management**	Full-Time	10
	Facilities Manager		
	8 - Custodian II		
	Maintenance Supervisor		

420	**Sheriff**	Full-Time	54
	Sheriff	Part-Time	3
	1 - Chief Deputy		
	1 - Major Patrol		
	2 - Captains		
	6 - Investigators		
	1 - Narcotics Investigator		
	3 - Lieutenants		
	1 - Training Sergeant		
	6 - Sergeants		
	4 - Corporals		
	19 - Deputy		
	1- Warrants Processing Coordinator		
	Records Clerk		
	Investigative Coordinator		
	Administrative Assistant		
	Assistant to Sheriff		
	3 - Bailiffs Part-Time		
	Commander Drug Force		
	2 - Drug Dog Handler		
421	**Corrections**	Full-Time	38
	Director		
	8 - Lieutenants		
	5 - Sergeants		
	4- 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
	Director of Family Court		
	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	3
	1-Sergeant		
	2-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	Part-Time	3
	1 - Deputy Chief of Operations		
	1 - Deputy Chief of Maintenance		
	1 - Battalion Chief Fire Marshal/Inspector		
	1 - Deputy Fire Marshal		
	2 - Captains - Company Officer		
	1 - Lt.- Recruitment & Retention Coordiator/Assistant Training Officer		
	2 - Lieutenants-Company Officer		
	1 - Lieutenant - Field Training Officer		
	23 - Firefighters		
	1 - Administrative Assistant		
	1 - Part Time Fire Inspector - Temporary position for 6 months		
	2 - Firefighter/Hydrant Techicians - Part Time	Part-Time	3
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	10
	Events Coordinator		
	2 - Technical Directors - Part-Time		
	8 - Stage Hands - Part Time		
	PERSONNEL (Full-Time)	**285**	
	PERSONNEL (Part-Time)	**37**	
	TOTAL PERSONNEL	**322**	

EXPENDITURE ANALYSIS
CAPITAL OUTLAYS SUMMARY
FISCAL YEAR 2017/2018

DEPT. NUMBER	DEPARTMENT NAME	BUDGET 14/15	BUDGET 15/16	BUDGET 16/17	BUDGET 17/18
419	Facilities Management	12,000	-	-	-
420	Sheriff	62,245	213,431	-	-
421	Corrections	20,500	24,000	11,000	12,500
426	ROD	-	-	-	5,550
451	Recreation	-	8,500	-	-
453	Tax Collector	-	1,010	-	-
454	Voter Registration	-	8,000	-	-
466	Information Technology	27,750	58,496	41,300	40,500
467	Public Works	-	-	28,000	-
480	DSS Clerk of Court	3,000	-	-	-
	Fire Department	1,478,560	691,900	514,600	412,500
	Victims Advocate	-	-	-	-
	TOTAL CAPITAL OUTLAY:	**1,604,055**	**1,005,337**	**594,900**	**471,050**

EXPENDITURE ANALYSIS

CAPITAL OUTLAY BY DEPARTMENT

FISCAL YEAR 2017/2018

DEPT. #	DEPARTMENT	CAPITAL PURCHASE	UNIT COST	TOTAL COST
426	ROD	New work Tops for Roller Desks	2,775	5,550
421	Corrections	Install Booking Security Partition	3,500	3,500
		2 P25 FCC Compliant Radio	4,500	9,000
466	Information Te	10 Desktop Computers for county	1,200	12,000
		5 Desktop Computers for sheriff	1,200	6,000
		Network Equipment Replacement	6,000	6,000
		Server Hard Drive Replacement	2,000	2,000
		New Server To Replace Old Server	6,000	6,000
		2 Scanners for ROD	3,000	6,000
		Document Scanner Family Court	1,000	1,000
		Surface Pro Assessor's Office	1,500	1,500
	Fire	Bunker Gear 10 Sets	2,000	20,000
		2,000 Gallon Pumper Tanker	380,000	380,000
		3 MacBook Air Computers	1,500	4,500
		Upfit Existing Pickup	8,000	
		Metal Storage Building (Station 3)	8,000	8,000
		TOTAL CAPITAL OUTLAY:		**471,050**

CLARENDON COUNTY
GENERAL LONG TERM DEBT
COUNTY INDEBTEDNESS
FISCAL YEAR 2017/2018

Date Issued	Amount Issued	Payment Date	Interest	Principal
Feb - 2013	113,600	3/1/2018	301	33,118
Aug - 2013	151,650	3/1/2018	338	31,409
Feb - 2014	144,525	3/1/2018	436	58,210
Apr-14	3,500,000	3/1/2018	61,675	110,000
		9/1/2018	60,025	
Aug-14	155,025	3/1/2018	1,300	123,067
Feb-15	141,400	3/1/2018	953	81,519
		9/1/2018	283	
Oct-14	200,000	4/15/2018	947	20,330
		10/15/2018	715	20,562
Aug-15	151,400	3/1/2018	1,032	51,847
		9/1/2018	602	
Feb-16	145,000	3/1/2018	941	26,225
		9/1/2018	733	
Aug-16	151,275	3/1/2018	1,093	31,648
		9/1/2018	842	
Feb-17	300,000	3/1/2018	4,136	39,563
		9/1/2018	3,650	
Dec-16	190,271	Monthly		39,878
May-17	750,000	3/1/2018	8,378	33,712
		9/1/2018	7,982	34,109
Dec-17 **	250,000	Monthly		52,380
		Payments:	156,362	787,577

**Est.

CLARENDON COUNTY
GENERAL LONG TERM DEBT
FIRE INDEBTEDNESS
FISCAL YEAR 2017/2018

Date Issued	Amount Issued	Payment Date	Interest	Principal
Aug-13	720,000	9/1/2018	19,695	42,823
Sept-15	500,000	10/1/2018	14,506	28,139
		Payments:	34,201	70,962
General Long Term Balance 6/30/18				