

Clarendon County

South Carolina

ANNUAL BUDGET



**FISCAL YEAR
2014-2015**

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

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

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

DESCRIPTION	ACTUAL FY11/12	ACTUAL FY12/13	BUDGET FY13/14	BUDGET FY14/15
ADMINISTRATION	278,777	225,049	236,129	246,157
CLERK OF COURT	192,109	235,003	246,952	252,866
MAGISTRATE	433,694	471,638	500,990	512,159
PROBATE JUDGE	124,715	126,558	147,574	148,093
COUNTY COUNCIL	154,693	163,752	166,952	116,516
ASSESSOR	476,943	464,679	490,456	466,460
AUDITOR	174,711	180,433	185,663	195,508
VETERAN'S AFFAIRS	53,582	66,786	61,796	63,074
TREASURER	172,201	172,054	177,051	188,099
FACILITIES MANAGEMENT	384,546	491,433	500,382	522,514
SHERIFF	2,946,785	2,942,394	3,035,313	3,131,919
CORRECTIONS	1,873,474	1,876,705	1,974,055	2,015,155
CORONER	109,621	142,442	138,849	127,076
COMMUNICATIONS	618,322	650,708	649,511	717,634
EMERGENCY PREPAREDNESS	84,702	92,825	86,700	86,206
FAMILY COURT	89,450	90,966	132,597	134,971
ROD	145,860	159,521	163,570	129,004
MASTER IN EQUITY	31,256	32,517	34,796	35,997
ANIMAL CONTROL	150,534	160,566	211,655	217,524
LANDFILL	1,650,790	1,674,321	1,697,963	1,649,493
PLANNING/PUBLIC SERVICE	381,010	400,272	314,229	316,642
FLEET MAINTENANCE	175,971	180,757	183,209	182,954
DEVELOPMENT BOARD	327,791	329,130	321,934	338,121
ENGINEER	-	-	96,666	98,052
FINANCE	212,660	224,521	227,675	294,563
HUMAN RESOURCES	157,280	171,743	176,380	171,552
GRANTS	109,465	110,283	113,441	111,164
PROCUREMENT	135,262	105,056	110,940	115,713
RECREATION	403,010	433,291	433,210	432,826
TAX COLLECTOR	124,702	169,551	172,322	164,744
VOTER REGISTRATION	102,146	144,826	145,000	181,650
INFORMATION TECHNOLOGIES	334,663	346,997	364,528	373,362
PUBLIC WORKS	911,244	915,977	913,978	918,753
ARCHIVES	50,105	54,711	57,094	56,904
DSS FUNDS - CLERK OF COURT	150,236	150,023	112,131	117,144
DSS FUNDS - SHERIFF	10,311	10,108	12,000	12,000
AGENCIES	2,125,804	2,181,138	2,052,153	1,938,765
NON-DEPARTMENTAL	1,983,737	1,754,909	1,913,576	2,187,000
AIRPORT COMMISSION	13,363	38,022	37,150	29,750
TRANSFER	110,000	40,000	40,000	59,000
TOTAL COUNTY GENERAL OPERATIONAL BUDGET:	17,965,526	18,181,665	18,636,570	19,057,084

GENERAL COUNTY OBLIGATION DEBT:	390,162	446,134	496,158	746,283
Administration Complex Lease / Purchase	281,852	281,852	281,852	281,853
Courthouse Lease / Purchase	-	-	263,050	262,925
SUB-TOTAL:	18,637,539	18,909,651	19,677,630	20,348,145

SPECIAL PURPOSE OPERATING FUNDS:				
F.E. Dubose Vocational School	259,565	205,000	205,000	205,000
Fire	2,420,141	1,873,571	2,220,000	3,591,415
TOTAL SPECIAL PURPOSE DISTRICTS OPERATIONAL BUDGET:	2,889,565	2,078,571	2,425,000	3,796,415

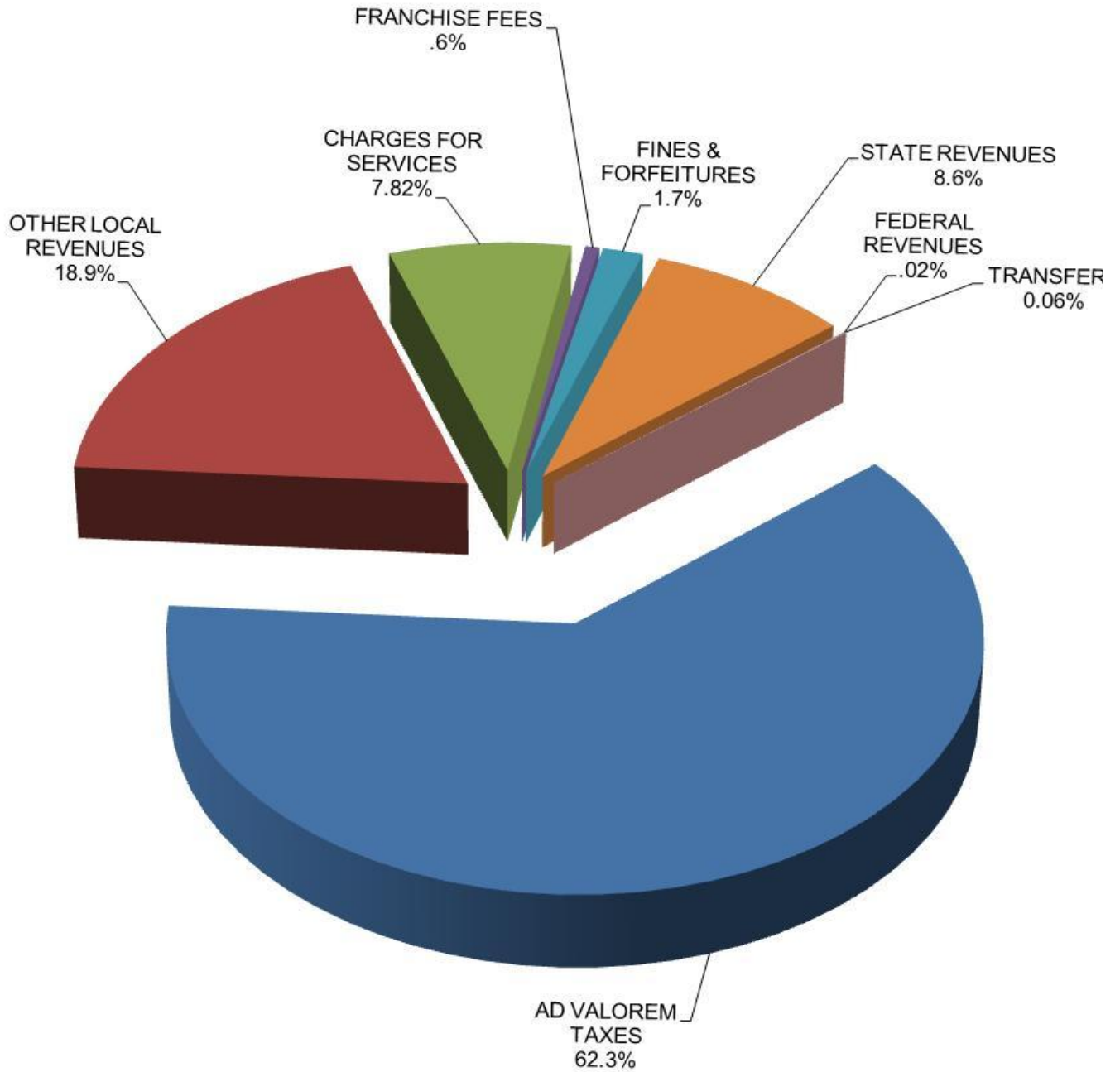
FIRE DISTRICT DEBT OBLIGATIONS:				
Fire Debt:	88,660	88,659	169,869	112,618
TOTAL FIRE DISTRICT DEBT OBLIGATIONS:	88,660	88,659	169,869	112,618

SUB-TOTAL SPECIAL PURPOSE OPERATION & DEBT:	2,978,225	2,167,230	2,594,869	3,909,033
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TOTAL APPROPRIATIONS FOR EXPENDITURES TO BE MADE BY CLARENDON COUNTY:	21,615,764	21,076,881	22,272,499	24,257,178
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ENTERPRISE FUNDS:				
Clarendon County Water & Sewer (Operating Expenses)	324,098	461,332	442,780	486,420
Weldon Auditorium Complex (Operating Expenses)	383,449	247,152	231,015	219,868

Budgeted Revenue Sources



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

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

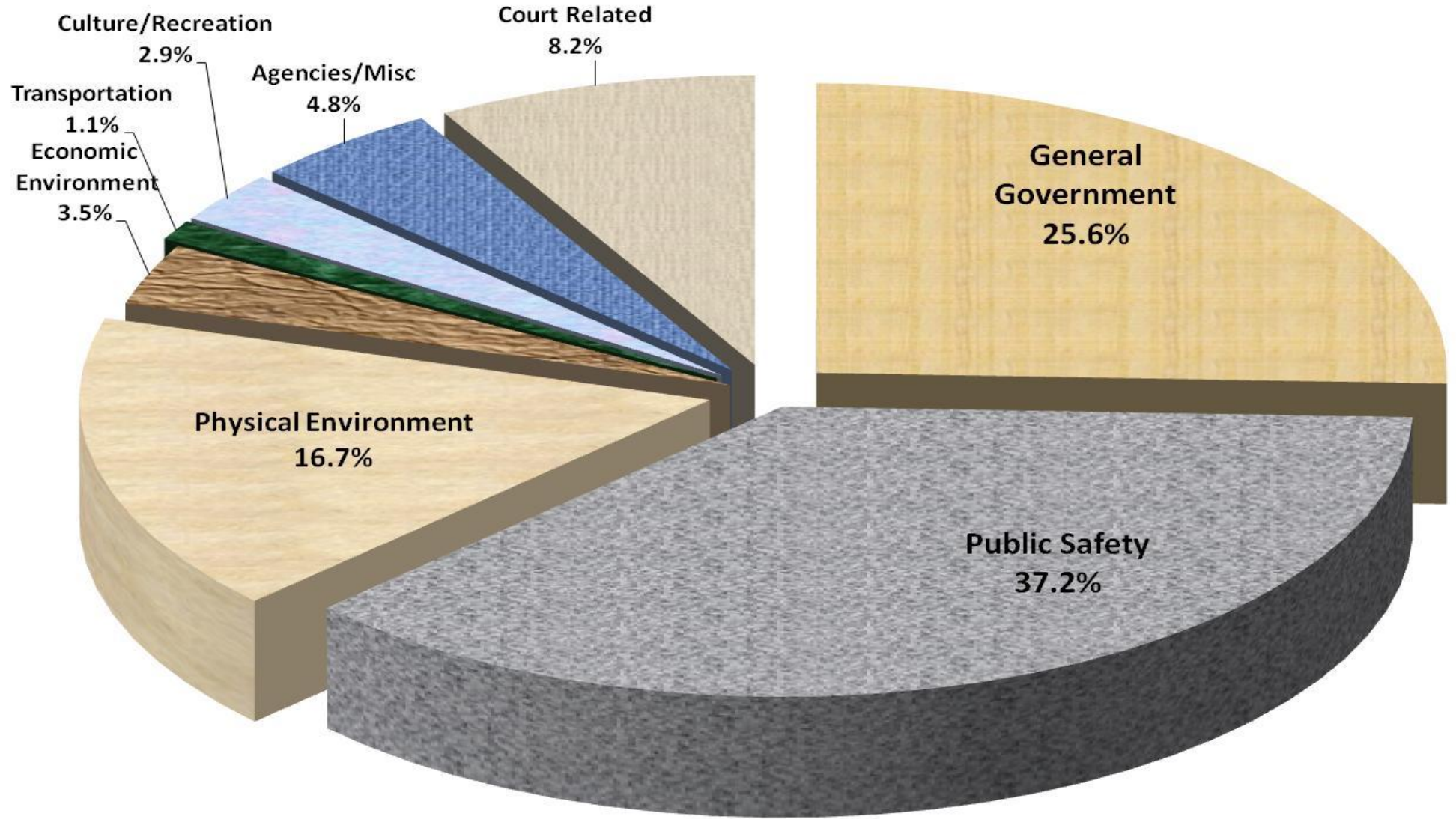
00330-40006	Voter Registration Office	-	-	-	50,000	50,000
00330-44000	Merchants Inventory	48,909	48,909	48,220	48,900	680
00330-44015	Clerk/Sheriff/Probate/Coroner	7,875	7,875	7,900	7,900	-
00330-44025	Vital Records Fees	7,668	8,015	7,300	-	(7,300)
00330-44030	State Aid and Allocations	1,076,433	1,286,432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

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

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

* See Debt Service page 6.2

Expenses By Category



FROM	Dept	Account	Description	Amount
			010.005.00466	FY14/15
	Contractual Services	05014		
	421 Corrections		Motorola LiveScan	3,989
	415 Assessor		Patriot Cama System Annual Support	14,010
	416 Auditor		Sturgis	2,400
	418 Treasurer		Sturgis	6,600
			Data Circuits (AFIS/ LiveScan Lines) Annual)	6,188
	Probate		ICON (Annual)	2,400
	Assessor		Qpublic (Annual)	8,000
	IT		Webroot Antivirus (Annual)	3,200
			Webroot Web Filter (Annual)	3,640
	IT		Email Archiving (Annual)	4,211
	IT		SonicWall (Courthouse)	1,465
	IT		Pictometry (GIS)	3,000
	Procurement		Website Design	1,200
			ESRI GIS	5,076
			Secure Data Backup (Carbonite)	1,600
				<u>66,979.00</u>
	Software Maintenance	05092		
			CMS	40,000
			Smith Data	75,000
			Total	<u>115,000</u>
	Capital/Hardware	05098		
			Computer Upgrades (includes 3 Magistrates 4 Tax C	5,550
			1 Laptop Tax Collector	1,200
			Ten (10) Desktop Computers	12,000
			Network Equipment replacement	6,000
			Assessor's Server RAM	1,000
			Server hard drive replacement	2,000
			Total	<u>27,750</u>
	RENTS AND LEASES	05122		
			PITNEY BOWES GLOBAL FINANCIAL (Postage machine rental	5,100
			Total	<u>5,100</u>
	Software Purchases	05172		
	Communications		NCIS Licenses	1,481
	IT		Twenty five (25) XP Upgrades to Win 7	3,400
	IT		Twenty five (25) MS Office 2013	6,700
			Total	<u>11,581</u>
			Grand Total	<u><u>226,410</u></u>

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

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

* See Debt Service page 6.2

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

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

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

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

**PERSONNEL ANALYSIS
FISCAL YEAR 2014/2015**

DEPT. #	DEPARTMENT	STATUS	# EMPLOYEES 13/14
410	Administration	Full-Time	3
	Administrator		
	Deputy Administrator		
	Senior Secretary		
411	Clerk of Court	Full-Time	4
	Clerk of Court		
	Deputy Clerk of Court for Common Pleas Court/General Sessions		
	Deputy Clerk of Court for General Sessions		
	Accounting Specialist		
412	Magistrate	Full-Time	8
	Chief Magistrate	Part-Time	8
	Criminal/Civil Court Clerk		
	4 - Clerk II		
	Deputy Summary Court Clerk		
	Office Supervisor (Clerk II)		
	8 - Part-time Magistrates		
413	Probate Judge	Full-Time	2
	Probate Judge	Part-Time	1
	Deputy Probate Judge		
	Records Clerk-Part Time		
414	County Council	Full-Time	5
	Chairman		
	Vice-Chairman		
	3 - Councilpersons		
415	Assessor	Full-Time	10
	County Assessor		
	Assistant County Assessor		
	Clerk II		
	Transfer Technician		
	1 - Appraiser I		
	1 - Chief Appraiser		
	3 - Appraiser II		
	1 - Mapper/GIS		
416	Auditor	Full-Time	4
	Auditor		
	Deputy Auditor		
	1 - Auditor Tax Clerk II		
	1- Administrative Assistant		
417	Veteran's Affairs	Full-Time	1
	Director		
418	Treasurer	Full-Time	4
	Treasurer		
	Assistant Treasurer		
	Admin. Assistant		
	Teller		
419	Facilities Management	Full-Time	9
	Facilities Manager		
	7 - Custodian II		
	Building Maintenance Worker		

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

DEPT. #	DEPARTMENT	STATUS	# EMPLOYEES
	Building Codes Officer		
	2 - Building Inspector		
	Planning/Zoning Coordinator		
	Administrative Assistant		
434	Fleet Maintenance	Full-Time	3
	Supervisor		
	2 - Mechanic Tech II		
435	Development Board	Full-Time	2
	Director of Economic Development		
	Economic Development Coordinator		
436	Engineer	Full-Time	1
	Engineer		
437	Finance	Full-Time	5
	Controller		
	Budget Analyst		
	Senior A/P Clerk		
	Accounting Clerk/Receptionist		
	Payroll Clerk/Clerk to Council		
438	HUMAN RESOURCES	Full-Time	2
	Human Resource Director		
	Benefits/Payroll Coordinator		
439	GRANTS	Full-Time	2
	Grants Administrator		
	Assistant Grants Coordinator		
440	PROCUREMENT	Full-Time	3
	Procurement Director		
	Procurement Assistant		
	Clerk II		
451	Recreation	Full-Time	5
	Director	Part-Time	4
	Maintenance Supervisor		
	2 - Maintenance Workers		
	1 - Recreation Center Supervisor		
	3 - Recreation Specialist - P. T.		
	Part Time Clerk II		
453	Tax Collector	Full-Time	3
	Tax Collector		
	Deputy Tax Collector		
	Administrative Assistant		
454	Voter Registration	Full-Time	2
	Director	Part-Time	1
	Clerk II		
	Clerk II - Part-time		
466	Information Technology	Full-Time	1
	Net Work Administrator/GIS Analyst		
467	Public Works	Full-Time	15
	Director		
	Recycling Coor/Admin. Assistant		
	Foreman		
	7 - Heavy Equipment Operators		
	3 - Litter Control Attendants		

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

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

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

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

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

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

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

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

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

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

Date Issued	Amount Issued	Balance as of 7/1/14	Payment Date	Interest	Principal
Jun - 2001	4,500,000 *	783,000	3/01/2015 9/1/2015	11,040 5,682	380,000
Aug - 2011	156,000	71,000	3/1/2015 9/1/2015	884 448	35,000
Feb - 2012	156,000	95,900	3/1/2015 9/1/2015	954 644	31,200
Aug - 2012	156,000	122,400	3/1/2015 9/1/2015	849 571	34,200
Feb - 2013	113,600	113,600	3/1/2015 9/1/2015	1,034 1,034	
Aug - 2013	151,650	151,650	3/1/2015 9/1/2015	1,632 1,659	
Feb - 2014	141,650	141,650	3/1/2015 9/1/2015	1,082 1,100	
Apr-14 **	3,500,000	3,500,000	9/1/2014 3/1/2015 9/1/2015	49,550 63,250 63,250	
Aug-14 **	155,000	155,000	3/1/2015 9/1/2015	1,645 1,675	
Feb-15 **	141,650	141,650	9/1/2015	1,150	
Sep-14 **	200,000	200,000	3/1/2015 9/1/2015	3,600 3,150	25,000 25,000
			Payments:	215,883	530,400
General Long Term Balance 6/30/15		4,995,450			
*Bond Refinanced March 2010					
**Est.					

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

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

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