

STATE OF SOUTH CAROLINA)
COUNTY OF CLARENDON)

ORDINANCE #2025-07

BE IT ORDAINED by the County Council of Clarendon County Council, duly assembled, and by the authority of the same:

WHEREAS, 4-19-120 and 4-9-130 of The Laws of South Carolina require that a County Council shall adopt an annual Budget and shall act by Ordinance to adopt a Budget and levy taxes; and,

WHEREAS, the County Council for Clarendon County, South Carolina, has estimated that for the County's fiscal year beginning July 1, 2025, the aggregate amount of all anticipated funds, moneys, and revenues available to the County from all sources for the County's fiscal year beginning July 1, 2025, as set forth in detail on the annexed Exhibit A, Revenue Analysis, which is attached hereto and made a part hereof by reference.

WHEREAS, County Council further finds, based on the estimated value of the millage imposed herein, that, in order to provide for the expenditure hereinafter appropriated, the millages hereinafter established should be and are established and applied to the purposes hereinafter set forth; and,

WHEREAS, County Council further finds that the expenditures of the appropriations hereinafter made are all necessary, are all in the best interest of the citizens of the County, and are all for proper public and corporate purposes of the County; and,

WHEREAS, it is hereby declared to be the intention of the Clarendon County Council if any section, paragraph, sentence, clause or phrase of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any Court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Ordinance since the same would have been enacted by the Clarendon County Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section; and,

WHEREAS, any prior Ordinance or any section, paragraph, sentence, clause or phrase of any prior Ordinance or Ordinances of Clarendon County that are or may conflict with this Ordinance are hereby declared to be invalid.

NOW, THEREFORE, the following Ordinance is hereby adopted:

Section I. For purposes of this Ordinance and for purposes of the records of the County related to the levying of taxes and the expenditure of funds by the County for the County's fiscal year beginning July 1, 2025, and ending June 30, 2026, the following definitions shall apply:

- | | |
|---------------------------|--|
| <u>Tax District #00</u> - | Clarendon County School District is situated outside the corporate limits of the Town of Summerton; the corporate limits of the City of Manning, the corporate limits of the Town of Paxville, and the corporate limits of the town of Turbeville. |
| <u>Tax District #11</u> - | That portion of Clarendon County School District #00 situated Inside the corporate limits of the Town of Summerton. |

DATE 09.17.2025
Shante Brangman
CLERK OF COURT
CLARENDON COUNTY, SC
CERTIFIED TRUE COPY
OF ORIGINAL FILED IN THIS OFFICE

2025 SEP 17 AM 11:46
Shante Brangman, Clerk - Clarendon SC

- Tax District #21 - That portion of Clarendon County School District #00 situated Inside the corporate limits of the City of Manning.
- Tax District #22 - That portion of Clarendon County School District #00 situated Inside the corporate limits of the Town of Paxville.
- Tax District #31 - That portion of Clarendon County School District #00 situated Inside the corporate limits of the town of Turbeville.
- Tax District #40 - That portion of Clarendon County designated as the Clarendon County Industrial Park, in which Clarendon County School District is allocated a share of the revenue derived from the taxes generated from that district.

Section II. The following funds are hereby appropriated for the County's fiscal year beginning July 1, 2025, and ending June 30, 2026, for the purposes indicated below:

CLARENDON COUNTY TOTAL APPROPRIATION	
FISCAL YEAR 2025-2026	
DEPARTMENT	FY25/26
ADMINISTRATION	\$475,690
CLERK OF COURT	\$331,800
MAGISTRATE	\$682,000
PROBATE JUDGE	\$299,325
COUNTY COUNCIL	\$206,600
ASSESSOR	\$616,190
AUDITOR	\$318,620
VETERAN'S AFFAIRS	\$89,890
TREASURER	\$584,130
FACILITIES MANAGEMENT	\$1,137,330
SHERIFF	\$6,525,750
DETENTION	\$4,175,220
CORONER	\$412,070
COMMUNICATIONS	\$1,182,430
EMERGENCY PREPAREDNESS	\$158,780
FAMILY COURT	\$167,400
ROD	\$189,010
MASTER IN EQUITY	\$62,190
SOLID WASTE	\$3,133,830

PLANNING/PUBLIC SERVICE	\$692,730
FLEET MAINTENANCE	\$247,020
DEVELOPMENT BOARD	\$427,110
ENGINEER	\$262,670
FINANCE	\$465,635
HUMAN RESOURCES	\$223,860
GRANTS	\$163,080
PROCUREMENT	\$263,160
RECREATION	\$643,860
BD OF ELECTIONS & VOTERS REGISTRATION	\$400,960
INFORMATION TECHNOLOGIES	\$1,303,730
PUBLIC WORKS	\$1,205,440
ARCHIVES	\$116,520
SEX OFFENDER REGISTRY	\$1,500
DSS FUNDS - CLERK OF COURT	\$223,030
DSS FUNDS - SHERIFF	\$5,500
AGENCIES	\$651,940
NON-DEPARTMENTAL	\$3,840,140
AIRPORT COMMISSION	\$46,700
TRANSFER	\$80,000
TOTAL COUNTY FUND OPERATING BUDGET:	\$32,012,840
SPECIAL PURPOSE OPERATING FUNDS	
General County Debt Obligations	\$1,972,201
F.E. Dubose Vocational School	\$345,435
Fire Rescue	\$7,257,300
Fire Rescue Debt.	\$311,087
Emergency Services Debt	\$89,100
Emergency Services	\$2,308,950
Library	\$804,000
TOTAL (SPECIAL PURPOSE BUDGET)	\$13,088,073
CLARENDON COUNTY TOTAL APPROPRIATIONS:	\$45,100,913
ENTERPRISE FUNDS	

Clarendon County Water & Sewer (Operating Expenses)	\$1,207,670
Weldon Auditorium Complex (Operating Expenses)	\$107,110
INSTALLMENT REVENUE PURCHASE BONDS	
Administration Complex Lease / Purchase	\$492,475
Courthouse Lease / Purchase	\$180,319
Capital Projects Series 2022	\$1,035,863

Section III. Provided, however, notwithstanding anything set forth in Section II or any other provisions of this Ordinance to the contrary, the County Administrator of Clarendon County shall have the authority to add to or reduce from any appropriations made in this Ordinance for County Operations amounts not to exceed \$25,000 or 25% of any appropriations made in this Ordinance, whichever is the lesser, provided any such additions to any appropriations shall not cause the total County General Operations Budget to exceed that which is approved in Section II.

Section IV. The above appropriations shall be kept separate and extended for the purposes for which each was appropriated. Except as otherwise specifically provided herein, there shall not be expended or contracted to expend any sum greater than the amount appropriated, except with the approval of the County Council for the County and no account against the County shall be approved or paid except an expenditure authorized by this Ordinance or further action of the County Council.

Section V. County Council hereby authorizes the County Administrator to expend and/or transfer monies from restricted funds upon a majority vote of County Council and to execute a Tax Anticipation Note (TAN), as necessary, according to the authorization provided in Exhibit C, attached.

Section VI. County Council hereby authorizes the County Administrator to execute a lease or other similar agreement, as appropriate, according to the authorization provided in Exhibit D, attached.

Section VII. County Council hereby authorizes the Chairman of Clarendon County Council to negotiate, approve and execute employment agreements and amendments thereto relating to all Clarendon County Employees, as appropriate.

Section VIII. The exact amounts the County is required to expend for the following items are set by State Law, to wit: jury pay and court expenses (Clerk of Court); Coroner's juries, inquests, etc.; S.C. Police Officer's Retirement (County share); per diem (Tax Assessor and Appeals Board); advertising tax sales, bids, notices, etc.; officials' and employees' bond premiums; workers' compensation benefits and/or premiums; State Retirement (County share); social security (County share); unemployment compensation; legal expenses for the defense of the indigent; and other legal expenses. The amounts herein appropriated for the items enumerated in this section are based on estimated requirements, but may, in fact, vary in accordance with the requirements of State Law.

Accordingly, notwithstanding anything contained in this Ordinance to the contrary, payment of the items enumerated in this section, as from time to time required by State Law, is authorized even if the amount thereof should exceed the estimated amount hereof appropriated in this Ordinance for any such item.

Section IX. The amounts of the salaries of the following officials by this Ordinance for the fiscal year for said County beginning July 1, 2025, shall be as follows, which amounts shall be paid out of and deducted from the appropriations made for their respective offices, to with:

Sheriff	\$ 117,000.00
Clerk of Court	\$ 103,131.00
Judge of Probate	\$ 109,010.00
Coroner	\$ 73,671.00

In addition to State salaries, the salaries of the following County officials are supplemented by the County as follows:

Auditor	\$ 70,159.00
Treasurer	\$ 92,507.00

The amounts herein provided for the salaries or supplements to the salaries of the officials mentioned in this section shall be in lieu of all fees collected by these officials and the amounts herein provided shall be the salaries or supplements to the salaries of such officials for all their services for the fiscal year of the County commencing July 1, 2025. However, said salaries as set out in this section are exclusive of any supplements thereto paid to any of said officials by the State of South Carolina and said officials are hereby authorized to accept any such supplements to their salaries. Any such supplements received by the County on behalf of a respective official shall be paid by the County to the applicable official.

Section X. Salaries provided herein for the Sheriff, the Clerk of Court, the Judge of Probate, the Coroner, the Auditor, and the Treasurer/Tax Collector are appropriated for the present holders of the aforesaid offices, and in the event, vacancies occur in any of these offices, the beginning salaries and appropriations therefore shall be determined by the County Council.

Section XI. The positions of the various County employees set forth in the annexed Exhibit B, Personnel Analysis, which is attached hereto and made a part hereof by reference, are hereby ratified, approved, and authorized in order to carry out the functions of the County. The County Administrator is authorized to fill these positions with such employees as the County Administrator deems it in the best interest of the County, consistent with applicable laws, ordinances, regulations, and policies. The County Administrator is not required to fill any position that is or becomes vacant, should the County Administrator deem it in the best interest of the County that said position is left vacant. Except as otherwise provided in this section, and except also as County Council might from time to time by majority vote otherwise direct, the County Administrator is authorized, from time to time, to assign, amend, and vary the duties and responsibilities of County employees, to increase or decrease salaries within existing salary ranges applicable to a respective position, move County employees from one position with the County to another position with the County, either within a department or to another department, and to combine one or more positions or portions thereof into a single position. The County Administrator shall not change the title of the position of a County employee unless the County Council, by approval, so authorizes. Nothing in this section shall authorize the expenditure of any County funds except for the purposes authorized in this Ordinance. Further, the County Administrator shall not, without authorization granted by approval of County Council, create any new position, nor increase the total number of County employees. From the total section to the contrary, the County Administrator is authorized to employ additional persons for temporary contract labor for a period not to exceed six (6) months per person in any one fiscal year. No new County employee shall be employed to fill any position with the County at a salary or compensation in excess of the salary or compensation range for that position as set forth in the County's present salary schedule without approval of the County Council. The County Administrator (and/or his designated appointee) is further authorized by County Council to develop, implement, and enforce policies, procedures, rules, and regulations, relating

to furloughs, layoffs, reductions in force (RIF), and early retirement packages for all county employees as he deems reasonably necessary and prudent.

Section XII. Clarendon County may pay up to one hundred dollars (\$100.00) towards the cost of an employee's position of his/her monthly insurance premium. This shall be effective beginning January 1, 2014, and continue until otherwise repealed by the act of the Clarendon County Council.

Section XIII. Magistrates shall file a monthly statement with the County Treasurer showing all cases handled during the past month, certifying that proper disbursements of all fines due to the County shall have been paid to the County Treasurer.

Section XIV. The Auditor is authorized and directed to levy such millage upon all taxable property within the County as necessary to provide funds required to meet the appropriation made in this Ordinance for County purposes.

Section XV. To secure and maintain investment grade credit ratings, meet seasonal shortfalls in cash flow, and reduce susceptibility to emergency or unanticipated expenditures or to revenue shortfalls, Clarendon County will adopt budgets that provide for a combined assigned and unassigned fund balance of not less than ten percent (10.0%) nor more than thirty percent (30.0%) of operating expenditures within its General Fund.

In the event the fund balance is greater than 30.0% at the end of any fiscal year, the excess may be used in one or a combination of the following ways:

- One-time expenditures which do not significantly increase recurring operating costs.
- Other one-time costs, or the establishment of or increase in legitimate reservations or designations of fund balance.
- Start-up expenditures for new programs undertaken at mid-year, provided such action is considered in the context of council-approved multi-year projections of revenue and expenditures.

If at the end of the fiscal year, the fund balance falls below 10.0%, the County Administrator shall prepare and submit a plan for expenditure reductions and/or revenue increases to the County Council. The County shall take action necessary to restore the combined assigned and unassigned fund balance to acceptable levels within one year.

Section XVI. In addition to funds normally received and to **ad valorem** taxes imposed for other purposes, the Auditor of Clarendon County is hereby authorized and directed to make the following levies on all taxable property within the areas specified:

Millage Report Exhibit E

Expenditures by the County for the purposes specified on the attached Millage Sheet, Exhibit C, Millage Report, out of the funds so raised and those other funds remitted to the County by State Agencies, raised by other Ordinances of the County, and obtained by the County from other sources are hereby authorized.

Section XVII. The County Tax Assessor shall furnish to the County Auditor the assessed values on all property within the County on or before August 31, 2025.

Section XVIII. The County Auditor shall deliver the tax books to the County Treasurer no later than September 30, 2025.

Section XIX. No additional levy for school purposes shall be made for the school district unless approved by a majority of the County Council.

Section XX. All Boards, Commissions, Agencies, and other entities receiving funds from the County shall send to the County Council a copy of the Minutes of each meeting within thirty (30) days thereof and shall annually submit financial reports to the County Council within six (6) months after the end of the fiscal year.

Section XXI. No funds appropriated herein shall be used for payment of expenses or obligations of the County or any agency or office thereof incurred prior to the effective date of this Ordinance except for retirement of General Obligation Bonds and payment on lease purchase agreements that come due after the effective date of this Ordinance.

Section XXII. This Ordinance shall take effect on the 1st day of July 2025.

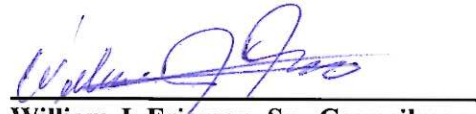
ADOPTED this 9 day of June 2025.

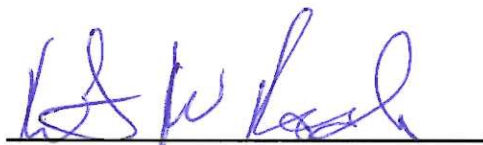
CLARENDON COUNTY COUNCIL


John E. Johnson III, Chairman


John P. Coker, Vice Chairman


Billy G. Richardson, Councilman

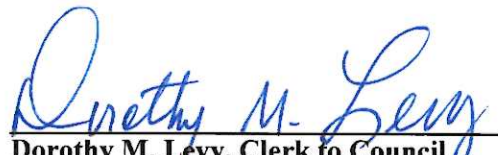

William J. Frierson, Sr., Councilman


Kurtis W. Rodine, Councilman

(SEAL)



ATTEST:


Dorothy M. Levy, Clerk to Council

First Reading: April 14, 2025
Public Hearing: May 12, 2025
Second Reading: May 12, 2025

Third Reading: June 9, 2025
Effective: July 01, 2025

EXHIBIT A		
CLARENDON COUNTY GENERAL REVENUE ANALYSIS		
FISCAL YEAR 2025/2026		
ACCOUNT	REVENUE DESCRIPTION	BUDGET
010-004-		FY25/26
	AD VALOREM	
00310-40010	Real Estate Taxes	\$14,072,500
00310-40015	Vehicle Taxes	\$2,570,400
00310-40025	Delinquent Taxes	\$1,000,000
00310-40028	Watercraft Collections	\$373,700
	OTHER LOCAL REVENUES	
00310-40031	LOST Revenue	\$4,600,000
00310-40035	Payments in Lieu of Taxes	\$60,000
00310-40036	Payments in Lieu - Motor Carriers	\$350,000
00310-40040	Treasurer's Cost to Cities	\$30,000
00310-40046	Delinquent Tax Fees	\$160,000
00310-40056	Hanger Rent	\$57,000
00310-40060	Investment Income	\$500,000
00310-40065	Multi-County Industrial Park	\$100,000
00310-40070	Miscellaneous Revenue	\$200,000
00310-40075	Sale of Assets	\$75,000
00300-30005	Unrestricted Reserve Fund	1,500,000
	CHARGES FOR SERVICES	
00315-41000	Assessors Fees	\$500
00315-41001	Moving Permits	\$2,500
00315-41005	Building Permits	\$275,000
00315-41010	Master of Equity	\$10,000
00315-41015	Probate Fees	\$95,000
00315-41020	Clerk of Court Fees/Fines	\$135,000
00315-41025	ROD Fees	\$300,000
00315-41030	Coroner's Fees	\$200
00315-41035	Solid Waste Fee	\$910,000
00315-41040	County Road User Fee	\$475,000
00315-41046	Decal Issuance	\$28,000
00315-41050	Planning/Public Service Com.	\$15,000
00315-41068	Sex Offender Registry Fees	\$10,000
00315-41070	Sheriff Fees	\$2,500
00315-41072	Municipal Inmate Housing	\$7,500
00315-41073	Animal Control Fees	\$600
00315-41075	Landfill Fees	\$375,000
00315-41076	Recreation Canteen	\$18,000
00315-41077	Recreation Registration Fees	\$45,000
00315-41078	Recreation Sponsorship	\$10,000

00315-41079	Turbeville Law Enforcement	\$176,130
00315-41081	Facility Rentals	\$20,000
	FRANCHISE FEES	
00320-42000	Franchise Fees	\$105,000
	FINES & FORFEITURES	
00325-43000	Magistrate Fines	\$225,000
	STATE REVENUES	
00330-40005	Voter Registration Board	\$12,500
00330-40006	Voter Registration Office	
00330-44000	Merchants Inventory	\$48,910
00330-44015	Clerk/Sheriff/Probate/Coroner	\$110,000
00330-44018	Coroner Review Board	\$35,000
00330-44030	State Aid and Allocations	\$1,900,000
00330-44035	Accommodations Tax (1st 25K + 5%)	\$35,000
00330-44040	DSS Revenue	\$50,000
00330-44045	Family Court DSS IV-D	\$140,000
00330-44050	Civil Process IV-D	\$4,500
00330-44055	Solid Waste Tire Fees	\$10,000
	FEDERAL REVENUES	
00335-45005	Veterans Affairs	\$5,100
00335-45020	US Department of the Interior	\$35,000
00335-45025	US Marshal's Svc - Inmate	\$630,000
	TRANSFERS	
06000-49080	Drug Court	\$5,000
06000-49022	Landsale	\$82,300
06000-49090	Water & Sewer	\$10,000
06000-49025	Hospitality Fee	\$10,000
TOTAL REVENUES		\$32,012,840

EXHIBIT B
PERSONNEL ANALYSIS
FISCAL YEAR 2025/2026

DEPT.#	DEPARTMENT	STATUS	#EMPLOYEES 25/26
410	Administration	Full-Time	4
	1- Administrator	Part-Time	1
	1 - Deputy Administrator		
	1 – Executive Assistant		
	1 – County Attorney		
	1 – Clerk 2 – Part-Time - VETERANS		
411	Clerk of Court	Full-Time	5
	1 - Clerk of Court		
	1 - Director of Court for Common Pleas / General Sessions		
	1 - Deputy Clerk of Court for General Sessions		
	1 – Chief Bailiff		
	1 - Accounting Coordinator		
412	Magistrate	Full-Time	8
	1 - Chief Magistrate	Part-Time	8
	1 - Civil Court Administrator		
	1 - Switchboard/Receptionist		
	1 - Criminal Court Administrator Felony		
	1 - Traffic Court Administrator		
	1 - Criminal Court Administrator Misdemeanor		
	1 - Deputy Summary Court Clerk		
	1 - Financial Administrator		
	8 - Part-time Magistrates		
413	Probate Judge	Full-Time	3
	1 - Probate Judge		
	1 – Deputy Probate Judge		
	1 – Administrative Assistant		
414	County Council	Full-Time	5
	1 - Chairman		
	1 - Vice-Chairman		
	3 - Councilpersons		
415	Assessor	Full-Time	10
	1 - County Assessor	Part-Time	1
	1 - Assistant County Assessor		
	1 - Administrative Assistant		
	1 – Clerk II		
	1 – Senior Secretary		
	2 - Appraiser I		
	1 – Real Estate Property Inspector		
	1 – Administrative Assistant		
	1 - Appraiser II		
	1 – GIS Analyst		
	1 – Part-Time Appraiser II		
416	Auditor	Full-Time	4
	1 - Auditor		
	1 - Deputy Auditor		

DEPT.#	DEPARTMENT	STATUS	#EMPLOYEES 25/26
	1 – Auditor Tax Clerk II		
	1 - Administrative Coordinator		
417	Veteran's Affairs	Full-Time	1
	1 - Director		
418	Treasurer	Full-Time	7
	1 - Treasurer		
	1 - Deputy Treasurer		
	1 - Administrative Assistant		
	1 – Accounting Technician		
	2 - Cashiers		
	1 - Tax Collector		
419	Facilities Management	Full-Time	12
	1 - Director of Facility Operations		
	1 – Facilities Maintenance Supervisor		
	1 – Operations Coordinator		
	5 - Custodian III		
	4 - Custodian II		
420	Sheriff	Full-Time	63
	1 - Sheriff	Part-Time	1
	1 – Chief Deputy		
	2 - Major Patrols		
	2 - Captains		
	7 - Investigators		
	5 - Lieutenants		
	1 – Lieutenant over SRO		
	6 - Sergeants		
	5 - Corporals		
	1 – Corporal/Civil Processing		
	14 - Deputies		
	1 – Deputy of Narcotics		
	1 – Warrants Processing Coordinator		
	1 - Records Clerk		
	1-Investigative Coordinator		
	2 - Administrative Assistant		
	1 - Assistant to the Sheriff		
	1 – Senior Secretary		
	1 – Clerk II – Part Time		
	2 - Drug Dog Handlers		
	1 – Computer Technician/Deputy		
	1 – Sergeant – Courthouse Security		
	3 – Deputies – Courthouse Security		
	2 – Animal Control/Codes Enforcer Officer		
421	Corrections	Full-Time	42
	1- Director		
	2 – Major Patrols		
	6 - Captains		
	6 - Lieutenants		
	7 - Sergeants		

DEPT.#	DEPARTMENT	STATUS	#EMPLOYEES 25/26
	11 - Correctional Officers		
	3 - Corporals		
	4 – Control Room Operators		
	1 – Administrative Assistant		
	1 – Senior Secretary		
422	Coroner	Full-Time	4
	1- Coroner		
	1 – Clerk 2/Receptionist		
	1 -Chief Deputy Coroner		
	1 – Transportation Officer - Grant		
423	Communications	Full-Time	18
	1-Supervisor		
	1-Assistant Supervisor		
	4 - Senior Dispatchers		
	12 - Dispatchers		
424	Emergency Preparedness	Full-Time	1
	1-Emergency Management Director		
425	Family Court	Full-Time	2
	1-Director/Chief Deputy Clerk of Court		
	1-Cashier		
426	Register of Deeds	Full-Time	3
	1-Register of Deeds		
	1 – Deputy Register of Deeds		
	1 - Records Clerk		
427	Master In Equity	Full-Time	1
	1-Master In Equity		
430	Solid Waste	Full-Time	7
	1- Solid Waste Coordinator		
	2 - Heavy Equipment Operators		
	1 – Recycle Operator		
	1 – Landfill Supervisor		
	2 – Landfill Technicians		
432	Planning/Public Service	Full-Time	8
	1-Director		
	1-Building Codes Officer		
	1-Deputy Planning Director		
	1 - Building Inspector		
	1-Planning/Zoning Coordinator		
	1 – Codes Enforcement Officer		
	1 – Records Clerk		
	1-Administrative Assistant		
434	Fleet Maintenance	Full-Time	3
	1-Supervisor		
	1 – Fleet Shop Foreman		
	1 – Mechanic Tech I		
435	Development Board	Full-Time	2
	1-Director of Economic Development		
	1-Economic Development Project Manager		

DEPT.#	DEPARTMENT	STATUS	#EMPLOYEES 25/26
436	Engineer	Full-Time	2
	1-Engineer		
	1 –Engineer Coordinator		
437	Finance	Full-Time	6
	1- CFO		
	1 – Staff Accountant		
	1- Budget Analyst		
	1- Senior A/P Clerk/Accountant		
	1- Clerk III/Receptionist		
	1- Payroll Coordinator/Clerk to Council		
438	Human Resources	Full-Time	2
	1- Human Resources Director		
	1- Benefits Administrator		
439	Grants	Full-Time	2
	1- Grants Administrator		
	1- Administrator Assistant		
440	Procurement	Full-Time	3
	1- Procurement Director		
	1- Administrative Coordinator		
	1- Buyer		
450	Library	Full-Time	7
	1 – Director	Part-Time	3
	1 – Adult Services Librarian		
	1 – Children’s Librarian		
	1 – Outreach Coordinator		
	1 – Outreach Assistant		
	1 – Circulation Coordinator		
	1 – Circulation Assistant		
	3 – Circulation Assistant – P.T.		
451	Recreation	Full-Time	6
	1- Director	Part-Time	4
	1- Maintenance Supervisor		
	2 - Maintenance Workers		
	1 – Recreation Center Supervisor		
	1 – Recreation Specialist		
	2 – Recreation Attendant – P.T.		
	1 – Clerk II – P.T.		
	1 – Maintenance Worker – P.T.		
454	Voter Registration	Full-Time	3
	1- Executive Director		
	1 – Deputy Director		
	1 – Training Coordinator		
466	Information Technology	Full-Time	3
	1- Director		
	1 – Senior IT Specialist		
	1- Computer Technicians		

DEPT.#	DEPARTMENT	STATUS	#EMPLOYEES 25/26
467	Public Works	Full-Time	14
	1- Public Works Director		
	1- Public Service Director		
	1- Public Works Foreman		
	1- Administrative Assistant		
	8 - Heavy Equipment Operators		
	2 - Litter Control Attendants		
468	Archives	Full-Time	1
	1-Archivist	Part-Time	2
	1-Assistant Archival – P.T.		
	1 - Clerk II – P.T.		
480	DSS - Clerk of Court	Full-Time	3
	1- Administrative Assistant	Part-Time	2
	1 – Deputy Family Court Director		
	1 - Clerk II – P.T.		
	1 - Bailiff – Security		
	1 – Bailiff – P.T.		
482	School Resources Officers - Sheriff	Full-Time	14
	5 - School Resource Officers – Grant Positions		
	8 - School Resources Officers		
	1 – Truancy Officer		
620	Fire Rescue Department	Full-Time	83
	1 - Fire Chief	Part-Time	27
	1 - Deputy Chief of Operations		
	1- Deputy Chief - EMS		
	1 – Assistant Chief Medical Director		
	1 – Captain Medical Training Officer		
	1 –Materials Management Officer (MMO)		
	1 –Captain of Fleet Maintenance		
	1 – Lieutenant EMT		
	4 – Captains/Paramedic		
	1 – Captain of Community Paramedic		
	1 - Division Chief Fire Marshal/Inspector		
	1 – Captain Deputy Fire Marshall		
	1 – Captain – Company Officer		
	3 – Captains – EMT		
	3 – Battalion Chiefs		
	1 - Battalion Chief Paramedic		
	4 – Captains – Paramedic		
	1– Captain Recruitment & Retention Coordinator/Assistant Training Officer		
	2 – Lieutenant Company Officers		
	3 – Lieutenant Paramedics		
	1 – Lieutenant FF3/EMT		
	1 – Lt. / Fleet Maintenance		
	1 – Lt. /Public Information Officer		
	1 – Division Chief - Training Officer		
	23 - Firefighters		
	14 - EMTS		

DEPT.#	DEPARTMENT	STATUS	#EMPLOYEES 25/26
	11 - Paramedics		
	2 – Senior Secretaries		
	7 – EMT – Part Time		
	10 – Paramedics – Part Time		
	10 – Firefighter/Hydrant Technicians – Part Time		
610	Victim Advocates	Full-Time	3
	1-Victim Advocate Supervisor		
	1 – Victim Advocate		
	1 - Investigator		
4100	E-911	Full-Time	2
	1 - Assistant to Emergency Management Director		
	1 - Addressing Technician		
900	Water & Sewer	Full-Time	5
	1 – Utilities Director	Part-Time	1
	1 - Office Coordinator		
	1 – Operations Coordinator - PT		
	1 – Water and Sewer Technician Foreman		
	1 – Accounting Technician		
	1 – Clerk II / Receptionist		
800	Third Circuit Drug Court	Full-Time	3
	1 - Judge		
	1 - Drug Court Coordinator		
	1 - Drug Court Agent		
1100	Weldon	Full-Time	2
	1 - Events Administrator	Part-Time	12
	1 - Events Coordinator		
	2 – Technical Directors – P.T.		
	10 – Stagehands – P.T.		
	TOTAL		
	PERSONNEL (Full-Time)		376
	PERSONNEL (Part-Time)		62
	TOTAL PERSONNEL		438

EXHIBIT C

SECTION 1. *TAN Findings.* The County finds:

(a) The ordinance to which this Exhibit is attached is the County's budget ordinance for operating expenses for the current fiscal year.

(b) The County anticipates notices for the collection of *ad valorem* taxes on real property in the County to be mailed to the taxpayers of the County no later than November of the current calendar year, with taxes payable without penalty on or about January 15 of the subsequent calendar year.

(c) To provide funds for the County's operating expenses, it may be necessary for the County to issue tax anticipation notes in an aggregate principal amount not exceeding 50% of the County's operating budget for the current fiscal year, subject to the applicable restrictions of (a) state law, and (b) the Internal Revenue Code and related regulations (collectively, "IRC").

SECTION 2. *Authorization and Details of the Note.* The County authorizes the issuance of one or more tax anticipation notes (each, a "Note"), in the principal amount not exceeding 50% of the County's operating budget. The Note is designated as "Clarendon County, South Carolina, Tax Anticipation Note", to include the appropriate (sub) series designation. Subject always to state law and the IRC, either the Chairperson of County Council ("Chairperson") or County Administrator, acting individually, may determine all items related to Note, for example (if and when applicable), the method and timing of sale, the notice of sale, the form, the method for calculating interest, the dated and delivery dates, the redemption provisions, the registrar/paying agent (the County may serve as its own). The Note shall be executed in the name of the County with the manual or facsimile signature of either the Chairperson or County Administrator attested by the manual or facsimile signature of the Clerk to County Council ("Clerk") and authenticated by the registrar/paying agent.

SECTION 3. *Registrar/Paying Agent.* The Note shall be registered as to principal and interest in the name of initial purchaser, and that registration shall be noted on the Note, after which no transfer of the Note shall be effectual unless made on the books by the registered holder in person, or by his duly authorized attorney and similarly noted on the Note.

SECTION 4. *Security for the Note.* For the payment of the principal of and interest on the Note, the County pledges (a) the full faith, credit, and taxing power of the County; and (b) the *ad valorem* taxes authorized to be levied as described in Section 1 of this Exhibit.

SECTION 5. *No Prior Pledge of Taxes.* The County has not authorized or issued any indebtedness of any type in anticipation of the collection of the *ad valorem* taxes pledged to the payment of the Note authorized by this Ordinance. The County may issue other notes on a parity with the Note.

SECTION 6. *Tax Covenant.* The County covenants that no use of the proceeds of the Note shall be made which, if that use had been reasonably expected on the date of issue of the Note, would have caused the Note to be an "arbitrage bond", as defined in Section 148 of the IRC. If, at the time of the issuance, the County does not reasonably anticipate issuing in excess of \$10,000,000 in tax-exempt obligations in the current calendar year, then the County may the Note as a "bank qualified tax-exempt obligation" within the meaning of Section 265(b)(3) of the Code.

SECTION 7. *Authorization to Execute.* The County Council authorizes the Chairperson or County Administrator, each individually, and the Clerk to execute whatever documents and instruments as may be necessary to affect the issuance of the Note.

EXHIBIT D

Section 1. Lease Findings

(a) The County may desire to acquire and finance various equipment during the current fiscal year, in an amount not exceeding \$1,100,000.00 (“Equipment”), through means of borrowing money from a bank or other financial institution selected by the County Administrator.

(b) It is in the best interest of the County to acquire the Equipment by entering into the Financing (defined below). The Financing will enable the County to acquire the Equipment, which is necessary for the County’s proper functioning.

Section 2. Approval of Acquisition and Financing; Delegation of Authority. The County may acquire and finance the Equipment according to a lease-purchase financing, or other means of financing, in an amount not to exceed \$1,100,000.00, which is repayable through annual appropriations from any legally available source (“Financing”). The County Administrator shall endeavor to structure the Financing, so it does not count against the County’s constitutional debt limit.

The County authorizes the Financing and either the Chairperson of County Council (“Chairperson”) or County Administrator, acting individually, may determine all items related to Financing, for example (if and when applicable), the method and timing, any applicable notices, the form of all documents, the method for calculating interest, the dated and delivery dates, any early termination provisions. Each document related to the Financing shall be executed in the name of the County with the manual or facsimile signature of either the Chairperson or County Administrator attested by the manual or facsimile signature of the Clerk to County Council (“Clerk”), and authenticated by the registrar/paying agent.

Section 3. Tax Covenant. The County covenants that no use of the proceeds of the Lease shall be made which, if that use had been reasonably expected on the date of issue of the Lease, would have caused the Lease to be an “arbitrage bond”, as defined in Section 148 of the IRC. If, at the time of the issuance, the County does not reasonably anticipate issuing in excess of \$10,000,000 in tax-exempt obligations in the current calendar year, then the County may the Lease as a “bank qualified tax-exempt obligation” within the meaning of Section 265(b)(3) of the Code.

Section 4. Authorization to Execute. The County Council authorizes the Chairperson or County Administrator, each individually, and the Clerk to execute whatever documents and instruments as necessary to affect the issuance of the Lease.

EXHIBIT E

Millage Report

Supplied by the Clarendon County Auditor