

Clarendon County Finance

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Fiscal Year 2026-2027 Preliminary Budget Working Draft for Public Review May 8, 2026

Residents of Clarendon County,

We are pleased to present the Fiscal Year 2026-2027 Preliminary Budget for public review.

This document represents a working draft of the County's proposed operating and capital budgets and is being released as part of Clarendon County's commitment to transparency and public engagement in the budget development process. The information contained within this draft remains subject to revision prior to formal adoption by County Council.

The proposed budget reflects the County's ongoing commitment to maintaining essential public services while balancing operational needs, infrastructure priorities, personnel costs, and long-term financial stability. As with all budget cycles, revenue projections, departmental requests, grant funding opportunities, and capital project estimates may continue to evolve throughout the budget process.

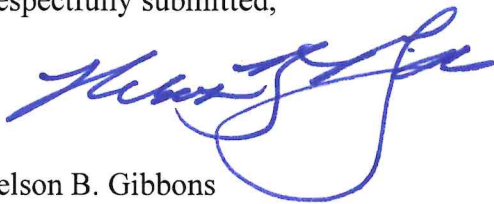
Key priorities reflected in this preliminary budget include:

- Maintaining fiscally responsible operations
- Supporting public safety and emergency services
- Investing in infrastructure and capital improvements
- Addressing personnel and employee retention needs
- Preserving the County's long-term financial position

County Council will conduct the second reading of the Fiscal Year 2026-2027 Budget on Monday, May 11, 2026, followed by a second budget workshop on Monday, May 18, 2026.

We appreciate the continued support and engagement of our community as we work to develop a responsible financial plan that serves the needs of Clarendon County both now and in the future.

Respectfully submitted,



Nelson B. Gibbons
Chief Financial Officer

**CLARENDON COUNTY BUDGET SUMMARY
GENERAL FUND**

WORKING-DRAFT AS OF MAY 8, 2026

FISCAL YEAR 2027

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	BUDGET FY 2026	BUDGET FY 2027	OVER UNDER (-)
REVENUES					
AD VALOREM TAXES	16,779,585	17,838,006	18,016,600	18,875,380	858,780
OTHER LOCAL REVENUE	6,005,459	6,533,103	6,132,000	6,365,000	233,000
CHARGES FOR SERVICES	2,896,585	3,150,318	2,910,930	3,191,500	280,570
FRANCHISE FEES	103,008	83,057	105,000	85,000	(20,000)
FINES & FORFEITURES	221,143	234,727	225,000	235,000	10,000
STATE REVENUES	2,208,139	2,235,121	2,345,910	2,421,450	75,540
FEDERAL REVENUES	640,404	572,483	670,100	5,100	(665,000)
TRANSFERS	135,889	25,000	107,300	296,000	188,700
UNRESTRICTED FUND BALANCE	-	-	1,500,000	414,420	(1,085,580)
TOTAL REVENUES:	28,990,213	30,671,815	32,012,840	31,888,850	(123,990)
EXPENSES					
ADMINISTRATION	495,185	436,160	475,690	337,740	(137,950)
COUNTY COUNCIL	194,334	187,260	206,600	208,600	2,000
ASSESSOR	463,543	493,125	616,190	681,160	64,970
FACILITIES MANAGEMENT	953,768	949,597	1,137,330	1,265,640	128,310
DETENTION	3,268,070	3,626,479	4,175,220	3,868,270	(306,950)
COMMUNICATIONS	973,059	1,070,786	1,182,430	1,124,770	(57,660)
EMERGENCY PREPAREDNESS	105,959	136,645	158,780	174,520	15,740
ROD	156,455	174,902	189,010	178,170	(10,840)
SOLID WASTE	2,633,958	2,894,478	3,133,830	3,030,190	(103,640)
PLANNING/PUBLIC SERVICE	626,076	640,647	692,730	707,190	14,460
FLEET MAINTENANCE	229,075	268,584	247,020	279,200	32,180
DEVELOPMENT BOARD	384,978	412,957	427,110	425,360	(1,750)
ENGINEER	251,043	249,872	262,670	171,370	(91,300)
FINANCE	304,761	346,669	465,635	478,570	12,935
HUMAN RESOURCES	223,860	238,875	223,860	213,420	(10,440)
GRANTS	144,892	154,734	163,080	156,160	(6,920)
PROCUREMENT	254,964	231,380	263,160	201,130	(62,030)
RECREATION	641,420	650,471	643,860	631,430	(12,430)
INFORMATION TECHNOLOGIES	640,167	1,119,640	1,303,730	1,452,020	148,290
PUBLIC WORKS	1,055,440	973,931	1,205,440	1,134,930	(70,510)
ARCHIVES	95,556	100,820	116,520	-	(116,520)
AGENCIES	686,706	704,613	651,940	662,170	10,230
NON-DEPARTMENTAL	4,144,419	3,104,309	3,840,140	4,429,280	589,140
AIRPORT COMMISSION	47,825	47,494	46,700	42,880	(3,820)
TRANSFERS	1,097,793	107,522	80,000	-	(80,000)
	20,073,306	19,321,950	21,908,675	21,854,170	(54,505)
CLERK OF COURT	265,831	285,816	331,800	319,820	(11,980)
FAMILY COURT	140,409	119,854	167,400	168,910	1,510
DSS FUNDS - CLERK OF COURT	144,808	161,379	223,030	191,330	(31,700)
MAGISTRATE	587,929	635,375	682,000	698,950	16,950
PROBATE JUDGE	245,455	259,364	299,325	269,890	(29,435)
AUDITOR	263,308	276,522	318,620	294,130	(24,490)
VETERAN'S AFFAIRS	82,540	83,261	89,890	100,680	10,790
TREASURER	510,490	541,209	584,130	571,710	(12,420)
SHERIFF	5,660,315	5,815,115	6,525,750	6,764,510	238,760
DSS FUNDS - SHERIFF	5,378	1,333	5,500	5,500	-
SEX OFFENDER REGISTRY	915	-	1,500	750	(750)
CORONER	313,359	359,102	412,070	270,020	(142,050)
MASTER IN EQUITY	53,847	56,866	62,190	62,400	210
BD. of ELECTIONS & VOTER REG.	398,573	391,993	400,960	316,080	(84,880)
	8,673,156	8,987,189	10,104,165	10,034,680	(69,485)
TOTAL EXPENDITURES:	28,746,462	28,309,139	32,012,840	31,888,850	(123,990)
SURPLUS / (DEFICIT):	243,750	2,362,676	-	-	-

**CLARENDON COUNTY BUDGET SUMMARY
HARVIN CLARENDON COUNTY LIBRARY**

WORK-IN-PROGRESS DRAFT AS OF MAY 8, 2026

FISCAL YEAR 2027

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	BUDGET FY 2026	BUDGET FY 2027	OVER UNDER (-)
REVENUES					
Real Estate Taxes	501,409	524,335	512,000	540,650	28,650
Vehicle Taxes	75,528	102,252	76,400	77,440	1,040
Delinquent Taxes	18,228	43,502	20,000	20,000	-
Credit Card Fees	(1,401)	(281)	(400)	(1,500)	(1,100)
Watercraft Collections	30,596	21,552	15,000	10,040	(4,960)
Investment Income	7,983	6,733	6,000	6,000	-
Contribution / Other	6,565	13,218	10,000	8,000	(2,000)
Fees & Fines	16,321	14,025	15,000	15,000	-
State & Lottery	150,000	150,000	150,000	200,000	50,000
State Revenues	-	-	-	-	-
Transfer - Fund Balance	-	-	-	68,990	68,990
TOTAL REVENUES:	805,229	875,336	804,000	944,620	140,620
OPERATING EXPENSES					
Salaries	295,978	296,904	305,510	335,050	29,540
Regular Retirement Expense	57,904	60,498	70,440	68,000	(2,440)
FICA Expense	24,713	25,086	27,550	27,210	(340)
Part-Time Employment	42,401	47,374	54,630	30,180	(24,450)
Health Insurance	70,462	66,904	70,650	81,900	11,250
Office Supplies	5,666	6,879	9,000	6,650	(2,350)
Contractual Services	57,278	65,945	71,000	74,060	3,060
Fuel, Gas & Oil	-	-	-	500	500
Water	1,552	1,337	1,600	1,600	-
Equipment & Repairs	16,991	1,277	10,000	14,000	4,000
Building and Grounds Maintenance	2,151	1,626	2,040	2,000	(40)
Workers Compensation	460	415	540	590	50
Travel & Training	1,751	2,097	2,000	990	(1,010)
Electricity	13,998	14,762	14,500	14,500	-
Capital	8,013	-	-	-	-
Telephone	4,577	4,183	4,880	4,880	-
Programs	8,133	15,620	6,000	10,000	4,000
Audit Fee	-	-	-	-	-
Audit Fee	-	-	-	-	-
Professional Services	-	-	-	-	-
Resources Materials	77,349	89,997	136,660	127,200	(9,460)
Membership & Dues	640	529	1,000	1,200	200
Fleet Maintenance & Repair	-	-	-	-	-
P & L Insurance	-	5,279	6,900	12,500	5,600
Advertising And Marketing	3,095	3,280	3,000	3,000	-
Bank Fees	-	-	100	100	-
Transfer - Capital Projects	-	-	-	100,000	100,000
BOOK MOBILE EXPENSES					
Fuel, Gas & Oil	1,295	1,200	3,000	2,500	(500)
Equipment & Repairs	4,066	-	3,000	3,000	-
Fleet Maintenance & Repair	-	-	-	-	-
Proposed Salary Increase of 5% (Figure includes Fringe Benefits)				23,010	23,010
TOTAL EXPENDITURES:	698,472	711,192	804,000	944,620	140,620
SURPLUS / (DEFICIT):	106,757	164,144	-	-	-

CLARENDON COUNTY BUDGET SUMMARY

FIRE RESCUE FUND

WORK-IN-PROGRESS DRAFT AS OF MAY 8, 2026

FISCAL YEAR 2027

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	BUDGET FY 2026	BUDGET FY 2027	OVER UNDER (-)
Real Estate Taxes	3,602,079	3,994,730	4,195,000	4,583,250	388,250
Vehicle Taxes	675,531	793,494	771,700	782,200	10,500
Delinquent Taxes	253,612	360,783	260,000	260,000	-
Credit Card Fees	(10,756)	(2,120)	(6,000)	(2,000)	4,000
Watercraft Collections	104,828	120,230	115,000	76,940	(38,060)
EMS Collections	1,654,464	2,037,313	1,781,600	2,035,000	253,400
Investment Income	103,512	108,071	100,000	85,000	(15,000)
Response Fees	5,124	3,098	5,000	5,000	-
Misc. Revenue	4,976	7,000	5,000	5,000	-
Sale Of Assets	4,100	-	20,000	10,000	(10,000)
Transfer - Capital Projects	985,000	-	-	-	-
Transfer - EMS District	2,036,413	2,289,657	2,308,950	2,431,380	122,430
Transfer - Water & Sewer	-	-	10,000	10,000	-
Transfer - Fund Balance	-	-	-	(382,650)	(382,650)
TOTAL REVENUES:	9,418,883	9,712,255	9,566,250	9,899,120	332,870
Salaries	3,739,282	3,769,429	4,147,870	3,800,000	(347,870)
Overtime	445,635	543,235	400,000	600,000	200,000
Regular Retirement Expense	32,151	36,785	24,940	14,620	(10,320)
FICA Expense	324,803	337,140	372,000	374,340	2,340
Part-Time Employment	125,569	152,481	136,500	242,645	106,145
Health Insurance	899,254	1,020,707	1,172,820	1,045,040	(127,780)
Police Retirement	879,293	908,956	1,018,670	1,027,140	8,470
Office Supplies	2,840	4,872	4,000	7,000	3,000
Physicals	35,888	41,381	45,000	43,000	(2,000)
Volunteer Firefighter Incentive	79,680	75,890	85,000	85,000	-
Fuel, Gas & Oil	180,601	157,446	200,000	195,000	(5,000)
Water	4,019	3,455	4,000	3,500	(500)
Equipment & Repairs	41,779	50,334	50,000	50,000	-
Uniforms/Clothing Allowance	33,827	45,759	45,000	40,000	(5,000)
Cleaning Supplies	12,288	11,091	14,500	13,000	(1,500)
Workers Compensation	189,405	159,676	226,850	239,245	12,395
Travel & Training	42,805	42,179	55,000	68,170	13,170
Public Education	98	306	2,000	1,500	(500)
Electricity	50,590	38,570	40,000	39,000	(1,000)
Capital Expense	1,159,674	200,127	538,700	440,500	(98,200)
Telephone	29,888	32,057	35,400	34,000	(1,400)
Rent & Leases	5,437	4,335	8,000	7,000	(1,000)
License Fees & Permits	145	195	1,000	1,000	-
Chemicals	4,380	6,234	6,000	5,000	(1,000)
Printing & Postage	46	777	1,000	1,000	-
Building & Grounds Maintenance	17,114	21,641	40,000	40,000	-
Christmas Bonus	12,480	13,373	13,600	11,720	(1,880)
Professional Services	118,708	123,280	130,000	115,000	(15,000)
Membership & Dues	3,456	5,653	3,900	4,000	100
Fleet Maintenance & Repair	190,363	140,759	150,000	145,000	(5,000)
Furniture	6,687	8,564	8,000	8,000	-
Office Equipment	2,245	1,512	8,000	8,000	-
LP Gas	8,247	16,203	13,000	13,000	-
Communications	44,541	48,050	60,000	60,000	-
Medical Supplies	100,466	86,609	110,000	125,000	15,000
Special Supplies	-	-	1,500	1,000	(500)
Fire Prevention/Investigations	65	-	1,500	1,500	-
Property & Liability Insurance	244,803	266,642	281,000	283,200	2,200
Holiday Compensation	100,527	112,940	110,000	110,000	-
Ambulance Ride Time Incentive	-	-	-	272,000	272,000
Publications	-	-	1,500	-	(1,500)
Bank Fees and Charges	9,728	207	-	-	-
Proposed Salary Increase of 5% (Figure includes Fringe Benefits)	-	-	-	325,000	325,000
TOTAL EXPENSES	9,178,809	8,488,847	9,566,250	9,899,120	332,870
SURPLUS / (DEFICIT):	240,074	1,223,409	-	-	-