

**SHERIFF
CORRECTIONS**

FUND 0001

-1050-

Office/Dept Name	Sheriff
Type	Expense
Function Group	1050 - Adult Correctional Services
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
ORGANIZED EMPLOYEES	3,712,725	2,209,843	4,006,997	4,210,636	203,639	5.1%
HEALTH SERVICES ASSISTANCE	2,182,369	1,545,425	2,318,137	2,318,137	-	0.0%
EMPLOYEE HOSPITALIZATION	961,280	564,775	991,554	1,181,011	189,458	19.1%
FOOD	739,259	505,812	883,000	928,000	45,000	5.1%
SUPERVISORY - ORGANIZED	795,972	414,594	797,478	894,665	97,187	12.2%
IPERS - CNTY CONTRIBUTION	515,222	303,075	545,100	570,836	25,735	4.7%
FICA - CNTY CONTRIBUTION	416,902	247,982	423,783	449,571	25,788	6.1%
OVERTIME	430,806	231,807	365,000	376,000	11,000	3.0%
SUPERVISORY	298,380	169,182	309,743	318,685	8,941	2.9%
APPOINTED DEPUTIES	148,898	136,278	151,394	154,422	3,028	2.0%
HOUSEHOLD & INST. SUPPLIES	109,528	57,852	100,000	100,000	-	0.0%
SHERIFF HOLIDAY OT	59,085	59,241	93,108	95,900	2,792	3.0%
CONTRACTUAL SERVICES	78,025	25,455	72,000	78,110	6,110	8.5%
MAINTENANCE CONTRACTS	20,686	64,007	60,000	70,000	10,000	16.7%
WEARING/SAFETY APPAREL	41,080	130,930	60,000	60,000	-	0.0%
ALLOWANCES - TAXABLE	35,275	35,275	42,925	42,925	-	0.0%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	41,185	16,033	40,000	40,000	-	0.0%
JAIL ACTING SERGEANTS	27,939	33,560	8,200	40,000	31,800	387.8%
REPAIR & MAINTENANCE: RADIO & RELATED EQUIPMENT	26,703	4,745	30,000	30,000	-	0.0%
DENTAL INSURANCE	27,043	15,625	28,195	28,195	-	0.0%
SHIFT DIFFERENTIAL	31,263	17,752	25,750	25,750	-	0.0%
LTD INSURANCE	26,510	10,413	21,756	23,134	1,377	6.3%
STANDBY PAY	25,166	14,656	20,000	22,000	2,000	10.0%
FIELD TRAINING PAY	16,388	11,301	20,000	22,000	2,000	10.0%
SCHOOL OF INSTRUCTION	36,770	8,699	20,000	20,000	-	0.0%
TRAVEL EXPENSES	9,591	5,510	15,000	15,000	-	0.0%
REPAIR & MAINTENANCE: EQUIPMENT	6,780	2,730	6,000	6,000	-	0.0%
MAGAZINES & BOOKS	3,214	1,816	5,000	5,000	-	0.0%
PROFESSIONAL SERVICES	4,012	792	5,000	5,000	-	0.0%
MEAL EXPENSES	1,360	1,845	4,500	4,500	-	0.0%
LIFE INSURANCE	3,007	1,754	3,149	3,226	77	2.4%
LONGEVITY COMPENSATION	3,200	-	3,300	2,500	(800)	-24.2%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	1,680	-	2,251	2,251	-	0.0%
INSTRUCTOR PAY	1,213	1,105	1,000	1,000	-	0.0%
TYPING, PRINTING & BINDING	328	-	1,000	1,000	-	0.0%
DUES/MEMBERSHIPS	515	140	300	300	-	0.0%
Supplemental Pay	-	-	-	-	-	#DIV/0!
TEMPORARY EMPLOYEES	3,510	-	-	-	-	#DIV/0!
TELEPHONE EXPENSE	-	-	-	-	-	#DIV/0!
Grand Total	10,842,869	6,850,005	11,480,620	12,145,753	665,133	5.8%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%		
				2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)			
Function: 1050 - LAW ENFORCEMENT/SHERIFF - JAIL FACILITY									
Revenue									
0001-1-05-1050-00001	MERGE TO 0001-01-05-1050-4	82,308.61	-60,895.42	27,723.74	40,000.00	0.00	-40,000.00	-100.00%	
0001-1-05-1050-25021	US Marshall - Care of Prisoners	345,457.78	1,508,997.01	1,534,368.00	4,250,000.00	4,200,000.00	-50,000.00	-1.18%	
0001-1-05-1050-25024	ICE - Care of Prisoners	800.00	417,228.60	918,021.74	3,000.00	500,000.00	497,000.00	16,566.67%	
0001-1-05-1050-25025	Dept of Corrections - Care of P	0.00	0.00	0.00	80,000.00	0.00	-80,000.00	-100.00%	
0001-1-05-1050-44400	SEC 321.89 PRISONER ROOM &	87,750.00	91,250.00	0.00	75,000.00	70,000.00	-5,000.00	-6.67%	
0001-1-05-1050-44901	TELEPHONE COMMISSIONS	27,813.27	30,280.04	22,072.46	15,000.00	30,000.00	15,000.00	100.00%	
0001-1-05-1050-44902	ELECTRONIC MONITORING FEI	147,893.75	91,624.27	29,100.50	100,000.00	90,000.00	-10,000.00	-10.00%	
0001-1-05-1050-44908	Medical Reimbursement from A	82,945.04	69,472.70	0.00	70,000.00	70,000.00	0.00	0.00%	
0001-1-05-1050-70000	COMMISSARY MONIES	0.00	0.00	0.00	60,000.00	0.00	-60,000.00	-100.00%	
0001-4-05-1050-84701	IPERS 6 Mo Reimbursement	0.00	0.00	5,627.48	0.00	0.00	0.00	0.00%	
	Total Revenue:	774,968.45	2,147,957.20	2,536,913.92	4,693,000.00	4,960,000.00	267,000.00	5.69%	
Expense									
0001-05-1050-000-10001	APPOINTED DEPUTIES	146,956.74	148,898.25	136,277.62	151,393.94	154,421.81	3,027.87	2.00%	
	Budget Detail								
	Budget Code								
	Budget Director				Imported from PB Budget Code: 2% Project		0.00	0.00	154,421.81
0001-05-1050-000-10004	SUPERVISORY	286,934.03	298,379.70	169,182.44	309,743.48	318,684.87	8,941.39	2.89%	
	Budget Detail								
	Budget Code								
	Budget Director				Imported from PB Budget Code: 2% Project		0.00	0.00	318,684.87
0001-05-1050-000-10007	ORGANIZED EMPLOYEES	3,698,224.69	3,712,725.46	2,209,842.61	4,006,996.73	4,210,636.20	203,639.47	5.08%	
	Budget Detail								
	Budget Code								
	Budget Director				Imported from PB Budget Code: 2% Project		0.00	0.00	4,210,636.20
0001-05-1050-000-10008	SUPERVISORY - ORGANIZED	753,561.50	795,972.06	414,593.63	797,477.80	894,664.54	97,186.74	12.19%	
	Budget Detail								
	Budget Code								
	Budget Director				Imported from PB Budget Code: 2% Project		0.00	0.00	894,664.54
0001-05-1050-000-10101	TEMPORARY EMPLOYEES	8,460.56	3,510.00	0.00	0.00	0.00	0.00	0.00%	
0001-05-1050-000-10200	LONGEVITY COMPENSATION	3,100.00	3,200.00	0.00	3,300.00	2,500.00	-800.00	-24.24%	
	Budget Detail								
	Budget Code								
	Budget Director				Imported from PB Budget Code: 2% Project		0.00	0.00	2,500.00
0001-05-1050-000-10400	OVERTIME	333,953.86	430,806.45	232,029.24	365,000.00	376,000.00	11,000.00	3.01%	

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Parent Budget	Comparison 1	Comparison 1	%
				2025-2026 Budget Director	Budget	to Parent Budget	
Budget Code	Description			Units	Price	Amount	Increase / (Decrease)
Budget Director	Imported from PB Budget Code: 2% Project			0.00	0.00	376,000.00	
0001-05-1050-000-10402	64,498.73	59,084.57	59,240.57	93,108.00	95,900.00	2,792.00	3.00%
Budget Detail	Description			Units	Price	Amount	
Budget Code	Imported from PB Budget Code: 2% Project			0.00	0.00	95,900.00	
Budget Director	SHERIFF HOLIDAY OT						
0001-05-1050-000-10421	30,121.63	31,262.80	17,752.38	25,750.00	25,750.00	0.00	0.00%
Budget Detail	Description			Units	Price	Amount	
Budget Code	Imported from PB Budget Code: 2% Project			0.00	0.00	25,750.00	
Budget Director	SHIFT DIFFERENTIAL						
0001-05-1050-000-10422	2,828.01	27,938.52	33,560.20	8,200.01	40,000.00	31,799.99	387.80%
Budget Detail	Description			Units	Price	Amount	
Budget Code	Imported from PB Budget Code: 2% Project			0.00	0.00	40,000.00	
Budget Director	JAIL ACTING SERGEANTS						
0001-05-1050-000-10425	21,850.06	25,165.68	14,655.57	20,000.00	22,000.00	2,000.00	10.00%
Budget Detail	Description			Units	Price	Amount	
Budget Code	Imported from PB Budget Code: 2% Project			0.00	0.00	22,000.00	
Budget Director	STANDBY PAY						
0001-05-1050-000-10426	25,721.35	16,387.82	11,300.96	20,000.00	22,000.00	2,000.00	10.00%
Budget Detail	Description			Units	Price	Amount	
Budget Code	Imported from PB Budget Code: 2% Project			0.00	0.00	22,000.00	
Budget Director	FIELD TRAINING PAY						
0001-05-1050-000-10427	1,054.06	1,213.23	1,104.82	1,000.00	1,000.00	0.00	0.00%
Budget Detail	Description			Units	Price	Amount	
Budget Code	Imported from PB Budget Code: 2% Project			0.00	0.00	1,000.00	
Budget Director	INSTRUCTOR PAY						
0001-05-1050-000-11000	404,070.16	416,901.84	247,998.80	423,782.88	449,571.20	25,788.32	6.09%
Budget Detail	Description			Units	Price	Amount	
Budget Code	Imported from PB Budget Code: 2% Project			0.00	0.00	449,571.20	
Budget Director	FICA - CNTY CONTRIBUTION						
0001-05-1050-000-11100	499,541.74	515,222.41	303,094.90	545,100.16	570,835.60	25,735.44	4.72%
Budget Detail	Description			Units	Price	Amount	
Budget Code	Imported from PB Budget Code: 2% Project			0.00	0.00	449,571.20	
Budget Director	IPERS - CNTY CONTRIBUTION						

Budget Comparison Report

Account Number	Description	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Parent Budget	Comparison 1	Comparison 1	%
					2025-2026 Budget Director	Budget	to Parent Budget	
Budget Code	Description	Units	Price	Amount			Increase /	
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	570,835.60			(Decrease)	
0001-05-1050-000-11300	EMPLOYEE HOSPITALIZATION	960,371.19	961,280.46	564,774.54	991,553.76	1,181,011.44	189,457.68	19.11%
Budget Detail	Description	Units	Price	Amount				
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	1,181,011.44				
Budget Director								
0001-05-1050-000-11400	ALLOWANCES - TAXABLE	33,575.00	35,275.00	35,275.00	42,925.00	42,925.00	0.00	0.00%
Budget Detail	Description	Units	Price	Amount				
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	42,925.00				
Budget Director								
0001-05-1050-000-11701	LIFE INSURANCE	3,017.60	3,007.24	1,753.60	3,148.80	3,225.60	76.80	2.44%
Budget Detail	Description	Units	Price	Amount				
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	3,225.60				
Budget Director								
0001-05-1050-000-11702	DENTAL INSURANCE	27,578.43	27,042.88	15,624.84	28,195.20	28,195.20	0.00	0.00%
Budget Detail	Description	Units	Price	Amount				
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	28,195.20				
Budget Director								
0001-05-1050-000-11703	LTD INSURANCE	26,241.34	26,509.53	10,414.32	21,756.36	23,133.60	1,377.24	6.33%
Budget Detail	Description	Units	Price	Amount				
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	23,133.60				
Budget Director								
0001-05-1050-000-23000	FOOD	588,318.94	739,258.91	541,644.81	883,000.00	928,000.00	45,000.00	5.10%
0001-05-1050-000-26000	STATIONARY/FORMS/GENERA	34,159.01	41,185.48	16,334.16	40,000.00	40,000.00	0.00	0.00%
0001-05-1050-000-26100	MAGAZINES & BOOKS	2,742.00	3,214.25	1,816.00	5,000.00	5,000.00	0.00	0.00%
0001-05-1050-000-29150	HEALTH SERVICES ASSISTANCE	1,701,721.38	2,182,369.22	1,545,424.64	2,318,137.00	2,318,137.00	0.00	0.00%
0001-05-1050-000-29250	HOUSEHOLD & INST. SUPPLIES	88,630.68	109,527.58	66,576.91	100,000.00	100,000.00	0.00	0.00%
0001-05-1050-000-29400	WEARING/SAFETY APPAREL	56,328.27	41,080.16	131,456.88	60,000.00	60,000.00	0.00	0.00%
0001-05-1050-000-40200	TYPING, PRINTING & BINDING	459.00	328.00	0.00	1,000.00	1,000.00	0.00	0.00%
0001-05-1050-000-41301	TRAVEL EXPENSES	18,269.65	9,591.31	5,509.98	15,000.00	15,000.00	0.00	0.00%
0001-05-1050-000-41302	MEAL EXPENSES	4,889.17	1,359.90	1,844.59	4,500.00	4,500.00	0.00	0.00%
0001-05-1050-000-42200	SCHOOL OF INSTRUCTION	27,289.63	36,769.99	9,248.62	20,000.00	20,000.00	0.00	0.00%
0001-05-1050-000-42601	PROFESSIONAL SERVICES	7,470.70	4,012.30	792.20	5,000.00	5,000.00	0.00	0.00%
0001-05-1050-000-44400	REPAIR & MAINTENANCE: EQL	6,209.04	6,779.83	2,729.56	6,000.00	6,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
0001-05-1050-000-44600	REPAIR & MAINTENANCE: RAC	209,534.06	26,702.95	4,744.96	30,000.00	30,000.00	0.00	0.00%
0001-05-1050-000-44900	MAINTENANCE CONTRACTS	79,806.33	20,685.50	64,006.75	60,000.00	70,000.00	10,000.00	16.67%
0001-05-1050-000-44901	CONTRACTUAL SERVICES	63,104.74	78,024.86	25,455.36	72,000.00	78,110.00	6,110.00	8.49%
0001-05-1050-000-48000	DUES/MEMBERSHIPS	470.00	515.00	140.00	300.00	300.00	0.00	0.00%
0001-05-1050-000-63600	MACHINERY & EQUIPMENT: O	0.00	1,680.00	0.00	2,251.00	2,251.00	0.00	0.00%
Total Expense:		10,221,063.28	10,842,869.14	6,896,201.46	11,480,620.12	12,145,753.06	665,132.94	5.79%
Total Function: 1050 - LAW ENFORCEMENT/SHERIFF - JAIL FACI		-9,446,094.83	-8,694,911.94	-4,359,287.54	-6,787,620.12	-7,185,753.06	-398,132.94	5.87%