

Executive Summary
Board of Supervisors
Budget Session Agenda Item – January 27th, 2026

Action Item:

Discuss the Fiscal Year 2027 Budget for Cost Center 08 – Sheriff's Office

Background:

The revenue budget increased by \$354,411, from \$1,974,901 in Fiscal Year 2026 to \$2,329,312 in Fiscal Year 2027

The expense budget decreased by \$230,583, from \$22,075,755 in Fiscal Year 2026 to \$21,845,172 in Fiscal Year 2027, contingent on additional decision package items and personnel decisions

Decision Package (\$902,334):

1. Personnel – Law Enforcement Mental Health Liason – \$133,334
2. Nine Vehicle Replacements – \$569,000
3. Tac10 Savings – 200,000

Recommendation:

Approve the Fiscal Year 2027 budget as presented and vote on decision package items

Budget Planning Information Fiscal Year 2027

Department/Office: Sheriff's Office

Name of Individual Completing This Form: Brad Kunkel

Date Completed: 12/15/2025

<p>6/3/2021 Amended Strategic Plan S:\Everyone\Strategic Plan\Strategic Plan FY2020-2022.pdf</p>	<p>Transitional Strategic Objective Areas Improve Engagement Increase Capacity Incorporate Financial Sustainability</p>
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FUTURE PROJECTIONS (CHANGING DEMAND and STAFFING)

<p>Summarize the increasing demand impact for programs or services in your department/office. Provide data regarding the increasing demand and describe steps you plan to take to address the increasing demand:</p> <p>One of our canine's is expected to retire in FY27. Our office continues to experience increased operational demands and to maintain service levels we will need to purchase a replacement canine.</p>	<input type="checkbox"/> No significant increasing demand for programs or services anticipated
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<p>Identify significant changes in revenues for FY27 and FY28:</p> <p>Revenue for FY27 and FY28 are projected to remain the same aside from increases associated with town contract adjustments. FY27 will increase by \$354,411</p>	<input type="checkbox"/> No significant changes in revenues for FY27 or FY28 anticipated
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<p>Identify significant changes in expenses for FY27 and FY28:</p> <p>Tac10 (our software platform) is approaching the end of its useful life and we have resumed setting aside funds in Technology for replacement. JECC is leading the effort for county wide CAD/RMS replacement. Otherwise we do not anticipate any significant changes in expenses for FY27 or FY28.</p>	<input type="checkbox"/> No significant changes in expenses for FY27 or FY28 anticipated
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<p>Identify anticipated staff exits (e.g. retirements or resignations) for FY26, FY27, and FY28:</p> <p>We have four potential FTE departures.</p>	<input type="checkbox"/> No currently planned staff exits for FY26, FY27, or FY28 anticipated
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FUTURE PROJECTIONS (NEW PROGRAMS, SERVICES, AND PROJECTS)

<p>Summarize anticipated new programs, services, or projects for the next 3 years:</p> <p>We would like to add an evening Law Enforcement Mental Health Liaison to the Patrol Division to strengthen our ability to respond to mental health related incidents during evening operations. Our current Mental Health Liaison position is funded 75% by Iowa PCA and the remaining 25% is shared by JCSO, North Liberty and Coralville Police Departments. In year two Iowa PCA will fund 50% and in year three Iowa PCA will fund 25%.</p>	<input type="checkbox"/> No new anticipated programs, services, or projects for the next 3 years
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We will request funding for the additional Law Enforcement Mental Health position through Iowa PCA.	
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Identify anticipated new program(s), service(s), or project(s) revenue and/or expense for the next 3 years: Additional Law Enforcement Mental Health Liaison	<input type="checkbox"/> No anticipated new programs, services, or projects revenue and/or expense for the next 3 years
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	FY27	FY28	FY29	
Revenue				<input type="checkbox"/> n/a
LE MH Liaison	\$122,224			
Expense				<input type="checkbox"/> n/a
LE ME Liaison	\$133,334			

IMPACT OF STATE OR FEDERAL MANDATES AND/OR INACTION

List below all existing and/or new or additional services provided by your department/office which are required by State/Federal law or regulations, and which are not reimbursed from other sources and the approximate cost incurred: <i>Use FY24 or FY25 actual costs or FY26 estimates to provide approximate costs of each mandate.</i>	<input type="checkbox"/> n/a
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FINANCIAL IMPACT

If the county had to reduce operating costs due to financial hardship, what reductions would you propose from within your specific department?

We will continue operating under the new jail staffing model by filling open deputy sheriff positions with civilian detention officers. This is saving an estimated \$14,000 in salary and benefits plus an additional \$10,000+ in ILEA expenses per position. If further operating costs must be reduced, staff reductions would start with non-sworn or non-custody staff.

The Evidence Clerk I position will shift from a full-time position to a part-time position in 2026 saving the county over \$30,000 in salary and benefits.

If the County were to reduce costs, the Board also needs to clearly identify the reductions they would make within the Board Office and ancillary programs under the purview of the Board.

The Finance Department is available to meet with each Department Head/Elected Official to discuss, review, and provide assistance on their budget in order to identify cost savings, identify the potential for increasing revenues, and provide general budgetary support/guidance.

Decision Package Fiscal Year 2027

Department/Office:	Sheriff's Office	Date Completed:	December 15, 2025
Decision Package Total:	\$919,738	Offset by Revenues? Amount:	\$476,635

NON-PERSONNEL: Answer these questions when requesting non-personnel items:

1. Operating Budget Requests: Why are these items necessary and which performance indicator(s) will show this has been achieved and how? (Please show the cost of each item.) **Only include items greater than \$5,000 and those outside of standard inflationary increases.**

Item	Cost	Reasoning	Performance Indicator

2. Technology Worksheet Requests: Why are these items necessary and which performance indicator(s) will show this has been achieved? (Please show the cost of each item.) New technology or savings for technology.

Item	Cost	Reasoning	Performance Indicator
Tac10	200,000	Tac10 replacement	

3. Capital Expenditure Worksheet Requests: Why are these items necessary and which performance indicator(s) will show this has been achieved? (Please show the cost of each item.)

Item	Cost	Reasoning	Performance Indicator
Replacement and upfitting of 7 Patrol Vehicles	\$469,000	Following replacement guidelines provided by Fleet	
Replacement of 1 school car	\$45,000	Following replacement guidelines provided by Fleet	

Replacement and upfitting of 1 jail transport van	\$55,000	Following replacement guidelines provided by Fleet	

PERSONNEL: Answer these questions when requesting additional personnel:
(Please show the wage and benefit costs of each position requested.)

Has the job description been approved by HR ? YES NO

1. Job title(s) for the new position(s) & cost of wages + benefits:

Job Title	Wage	Benefits
Law Enforcement Mental Health Liaison	\$91,698 (4% increase from FY26)	\$41,636 (4% increase from FY26 benefits)
Two Detention Officer positions to fulfill Tiffin 28E Agreement. Dec 2023	\$70,775 x 2 = \$141,550 (4% increase from FY26 wages)	\$37,927 x 2 = \$75,854 (4% increase from FY26 benefits)

2. Briefly describe the duties of the new position(s):

An additional LE Mental Health Liaison would be assigned to an evening/night shift and respond to mental health and substance use-related calls for service.

Deputy Sheriff positions (2) will fulfill the Tiffin 28E Agreement that was approved by the Board of Supervisors in December 2023. Vacancies will be filled by Detention Officers.

3. Are these new or expanded duties for your department/office? If so, why are they being added?

Expanded duties. The addition of an evening/night LE Mental Health Liaison will help the office meet growing community needs as mental health and substance-use calls for service increase. We will also ask Iowa PCA for funding assistance for this position (75% for first year, 50% second year, 25% third year). The remaining salary and benefit costs will be split between JCSO, Coralville Police Department and North Liberty Police Departments.

4. What will happen if the position(s) is not approved?

Evening mental health referrals will need to be handled by the day-shift Law Enforcement Mental Health Liaison, increasing their workload.

DECISION PACKAGE RANKING: Please rank all decision package item requests by top priority for the department/office:

1. Law Enforcement Mental Health Liaison
2. 9 Vehicle Replacements
3. Tac10 savings

CC08 FY27 Budget Worksheet

Sheriff's Office						
Consolidated Budget for Workday/Adaptive					Budget	
Fund	Function	Cost Center	Category	Category Name	FY 2027	Notes
FD01	FC1000000	CC08	RC23102	Federal Grant/Reimbursement Operating Pass-	14,000	
FD01	FC1000000	CC08	RC25012	Contract Law Enforcement	1,586,255	Increased \$354,411
FD01	FC1000000	CC08	RC51101	Security Services	20,000	
FD01	FC1000000	CC08	RC61204	Equipment & Machinery Rent	800	
FD01	FC1000000	CC08	RC85901	Other Fines & Forfeitures	500	
FD01	FC1010000	CC08	RC23102	Federal Grant/Reimbursement Operating Pass-	29,529	
FD01	FC1010000	CC08	RC25002	Contrib/Reimb from Other Intergovt Units - Op	6,000	
FD01	FC1030000	CC08	RC25012	Contract Law Enforcement	25,000	
FD01	FC1040000	CC08	RC25132	E911 Funding	35,000	
FD01	FC1050000	CC08	RC23102	Federal Grant/Reimbursement Operating Pass-	30,000	
FD01	FC1050000	CC08	RC25021	Care Of Prisoners	9,100	
FD01	FC1050000	CC08	RC51901	Other Public Safety Fees	26,000	
FD01	FC1050000	CC08	RC55001	Copier/Fax Fees	500	
FD01	FC1050000	CC08	RC44301	Prisoner Reimb/Work Release Fees	40,000	
FD01	FC1050010	CC08	RC25451	MHDS Region Reimbursement	81,178	
FD01	FC1060000	CC08	RC25021	Care Of Prisoners	5,000	
FD01	FC1060000	CC08	RC44101	Weapons Permits	20,000	
FD01	FC1060000	CC08	RC44501	Sex Offender Registration Fees	1,300	
FD01	FC1060000	CC08	RC51901	Other Public Safety Fees	8,050	
FD01	FC1060000	CC08	RC60004	Interest on Investments	100	
FD01	FC1060000	CC08	RC85901	Other Fines & Forfeitures	1,000	
FD01	FC1540000	CC08	RC44901	Other Sheriff Fees	190,000	
FD08	FC1000000	CC08	RC23102	Federal Grant/Reimbursement Operating Pass-	160,000	
FD08	FC1010000	CC08	RC26102	State Grant/Reimbursement - Operating	10,000	
FD08	FC1010000	CC08	RC23102	Federal Grant/Reimbursement Operating Pass-	25,000	
FD08	FC1010000	CC08	RC85201	Sale Of Seized Property	5,000	
Total					2,329,312	

FY27 Revenue Budget	2,329,312
FY26 Revenue Budget	1,974,901
Difference	<u>354,411</u>

CC08 FY27 Budget Worksheet

Sheriff's Office						
Fund	Function	Cost Center	Category	Category Name	FY 2027	Notes
FD01	FC1000000	CC08	SC100	Salaries of Regular Employees	3,602,456	PAYROLL-DO NOT ADJUST
FD01	FC1000000	CC08	SC101	Wages of Temporary & Part-time Employees	53,193	PAYROLL-DO NOT ADJUST
FD01	FC1000000	CC08	SC102	Longevity Pay	13,800	PAYROLL-DO NOT ADJUST
FD01	FC1000000	CC08	SC104	Overtime & Shift Pay	172,853	
FD01	FC1000000	CC08	SC110	FICA - County Contribution	289,520	PAYROLL-DO NOT ADJUST
FD01	FC1000000	CC08	SC111	IPERS - County Contribution	462,138	PAYROLL-DO NOT ADJUST
FD01	FC1000000	CC08	SC113	Employee Group Health Insurance - County Cc	692,196	PAYROLL-DO NOT ADJUST
FD01	FC1000000	CC08	SC117	Other Benefit Programs - County Contributions	28,080	PAYROLL-DO NOT ADJUST
FD01	FC1000000	CC08	SC240	Hardware	38,000	
FD01	FC1000000	CC08	SC250	Fuels	146,000	
FD01	FC1000000	CC08	SC260	Stationery/Forms/General Office Supplies	2,500	
FD01	FC1000000	CC08	SC290	Minor Equipment & Hand Tools	215,000	adjustment from SC638
FD01	FC1000000	CC08	SC440	Vehicles & Equipment	6,500	
FD01	FC1000000	CC08	SC447	Other Services and Charges_Repair and Main	7,690	
FD01	FC1000000	CC08	SC638	Capital Outlays - Other	101,225	Prev years this line not budgeted to meet CA threshold
FD01	FC1000010	CC08	SC261	Magazines, Periodicals & Books	5,050	
FD01	FC1000000	CC08	SC413	Mileage & Other Travel Expenses	30,500	
FD01	FC1000000	CC08	SC422	Educational & Training Services	26,000	
FD01	FC1010000	CC08	SC100	Salaries of Regular Employees	812,975	PAYROLL-DO NOT ADJUST
FD01	FC1010000	CC08	SC102	Longevity Pay	5,050	PAYROLL-DO NOT ADJUST
FD01	FC1010000	CC08	SC104	Overtime & Shift Pay	115,649	
FD01	FC1010000	CC08	SC110	FICA - County Contribution	70,348	PAYROLL-DO NOT ADJUST
FD01	FC1010000	CC08	SC111	IPERS - County Contribution	112,881	PAYROLL-DO NOT ADJUST
FD01	FC1010000	CC08	SC113	Employee Group Health Insurance - County Cc	146,187	PAYROLL-DO NOT ADJUST
FD01	FC1010000	CC08	SC117	Other Benefit Programs - County Contributions	4,160	PAYROLL-DO NOT ADJUST
FD01	FC1010000	CC08	SC290	Minor Equipment & Hand Tools	16,375	
FD01	FC1010000	CC08	SC413	Mileage & Other Travel Expenses	10,700	
FD01	FC1010000	CC08	SC422	Educational & Training Services	9,000	
FD01	FC1030000	CC08	SC101	Wages of Temporary & Part-time Employees	33,929	PAYROLL-DO NOT ADJUST
FD01	FC1030000	CC08	SC104	Overtime & Shift Pay	135,715	
FD01	FC1030000	CC08	SC110	FICA - County Contribution	12,978	PAYROLL-DO NOT ADJUST
FD01	FC1030000	CC08	SC111	IPERS - County Contribution	20,510	PAYROLL-DO NOT ADJUST
FD01	FC1040000	CC08	SC414	Telecommunications Services	52,500	
FD01	FC1040000	CC08	SC446	Radio & Related Equipment	5,000	
FD01	FC1050000	CC08	SC100	Salaries of Regular Employees	3,624,675	PAYROLL-DO NOT ADJUST
FD01	FC1050000	CC08	SC102	Longevity Pay	12,325	PAYROLL-DO NOT ADJUST
FD01	FC1050000	CC08	SC104	Overtime & Shift Pay	165,438	
FD01	FC1050000	CC08	SC110	FICA - County Contribution	286,319	PAYROLL-DO NOT ADJUST
FD01	FC1050000	CC08	SC111	IPERS - County Contribution	443,224	PAYROLL-DO NOT ADJUST
FD01	FC1050000	CC08	SC113	Employee Group Health Insurance - County Cc	743,258	PAYROLL-DO NOT ADJUST
FD01	FC1050000	CC08	SC117	Other Benefit Programs - County Contributions	22,880	PAYROLL-DO NOT ADJUST
FD01	FC1050000	CC08	SC230	Commodities - Food & Provisions	331,000	
FD01	FC1050000	CC08	SC234	Kitchen Supplies	6,500	
FD01	FC1050000	CC08	SC231	Clothing & Dry Goods	11,000	
FD01	FC1050000	CC08	SC260	Stationery/Forms/General Office Supplies	6,875	
FD01	FC1050000	CC08	SC290	Minor Equipment & Hand Tools	30,000	
FD01	FC1050000	CC08	SC291	Medical & Laboratory Supplies	5,000	
FD01	FC1050000	CC08	SC294	Wearing Apparel & Uniforms	30,000	
FD01	FC1050000	CC08	SC412	Postage & Mailing	1,000	
FD01	FC1050000	CC08	SC413	Mileage & Other Travel Expenses	42,000	
FD01	FC1050000	CC08	SC422	Educational & Training Services	83,625	
FD01	FC1050000	CC08	SC428	Medical & Health Services	-	move 80k to SC306 and 18k to SC302
FD01	FC1050000	CC08	SC447	Other Services and Charges_Repair and Main	16,041	
FD01	FC1050000	CC08	SC453	Other Services and Charges_Rentals - Office I	5,137	
FD01	FC1050010	CC08	SC486	Protection/Security Services	-	move to SC378
FD01	FC1050000	CC08	SC486	Protection/Security Services	-	move to SC349
FD01	FC1050000	CC08	SC634	Household & Institutional	4,200	
FD01	FC1050000	CC08	SC636	Office Equipment & Furniture	6,650	
FD01	FC1050010	CC08	SC100	Salaries of Regular Employees	79,227	PAYROLL-DO NOT ADJUST
FD01	FC1050010	CC08	SC110	FICA - County Contribution	5,879	PAYROLL-DO NOT ADJUST
FD01	FC1050010	CC08	SC111	IPERS - County Contribution	7,479	PAYROLL-DO NOT ADJUST
FD01	FC1050010	CC08	SC113	Employee Group Health Insurance - County Cc	24,074	PAYROLL-DO NOT ADJUST
FD01	FC1050010	CC08	SC117	Other Benefit Programs - County Contributions	1,040	PAYROLL-DO NOT ADJUST
FD01	FC1050010	CC08	SC413	Mileage & Other Travel Expenses	5,100	
FD01	FC1050010	CC08	SC422	Educational & Training Services	1,000	
FD01	FC1050011	CC08	SC101	Wages of Temporary & Part-time Employees	125,710	PAYROLL-DO NOT ADJUST
FD01	FC1050011	CC08	SC102	Longevity Pay	500	PAYROLL-DO NOT ADJUST
FD01	FC1050011	CC08	SC110	FICA - County Contribution	8,780	PAYROLL-DO NOT ADJUST
FD01	FC1050011	CC08	SC111	IPERS - County Contribution	11,925	PAYROLL-DO NOT ADJUST
FD01	FC1050011	CC08	SC113	Employee Group Health Insurance - County Cc	8,971	PAYROLL-DO NOT ADJUST
FD01	FC1050011	CC08	SC117	Other Benefit Programs - County Contributions	1,040	PAYROLL-DO NOT ADJUST
FD01	FC1060000	CC08	SC100	Salaries of Regular Employees	582,590	PAYROLL-DO NOT ADJUST
FD01	FC1060000	CC08	SC102	Longevity Pay	900	PAYROLL-DO NOT ADJUST
FD01	FC1060000	CC08	SC104	Overtime & Shift Pay	788	
FD01	FC1060000	CC08	SC110	FICA - County Contribution	43,045	PAYROLL-DO NOT ADJUST
FD01	FC1060000	CC08	SC111	IPERS - County Contribution	65,399	PAYROLL-DO NOT ADJUST
FD01	FC1060000	CC08	SC113	Employee Group Health Insurance - County Cc	99,938	PAYROLL-DO NOT ADJUST
FD01	FC1060000	CC08	SC117	Other Benefit Programs - County Contributions	3,120	PAYROLL-DO NOT ADJUST
FD01	FC1060000	CC08	SC260	Stationery/Forms/General Office Supplies	22,430	

CC08 FY27 Budget Worksheet

FD01	FC1060000	CC08	SC290	Minor Equipment & Hand Tools	1,700	
FD01	FC1060000	CC08	SC294	Wearing Apparel & Uniforms	40,000	
FD01	FC1060000	CC08	SC299	Miscellaneous Supplies	10,000	
FD01	FC1060000	CC08	SC400	Publications, Notices & Advertisements	3,550	
FD01	FC1060000	CC08	SC412	Postage & Mailing	5,000	
FD01	FC1060000	CC08	SC413	Mileage & Other Travel Expenses	10,850	
FD01	FC1060000	CC08	SC422	Educational & Training Services	5,000	
FD01	FC1060000	CC08	SC428	Medical & Health Services	2,000	
FD01	FC1060000	CC08	SC429	Planning & Management Consultants	31,000	
FD01	FC1060000	CC08	SC453	Other Services and Charges_Rentals - Office I	5,000	
FD01	FC1060000	CC08	SC480	Dues & Memberships	3,200	
FD01	FC1060000	CC08	SC492	Special Investigations	500	
FD01	FC1060000	CC08	SC632	Information Technology Hardware	6,720	
FD01	FC1060000	CC08	SC636	Office Equipment & Furniture	15,000	
FD01	FC1060010	CC08	SC100	Salaries of Regular Employees	504,347	PAYROLL-DO NOT ADJUST
FD01	FC1060010	CC08	SC102	Longevity Pay	3,925	PAYROLL-DO NOT ADJUST
FD01	FC1060010	CC08	SC110	FICA - County Contribution	38,249	PAYROLL-DO NOT ADJUST
FD01	FC1060010	CC08	SC111	IPERS - County Contribution	51,601	PAYROLL-DO NOT ADJUST
FD01	FC1060010	CC08	SC113	Employee Group Health Insurance - County Cc	106,688	PAYROLL-DO NOT ADJUST
FD01	FC1060010	CC08	SC117	Other Benefit Programs - County Contributions	6,240	PAYROLL-DO NOT ADJUST
FD01	FC1420000	CC08	SC100	Salaries of Regular Employees	388,761	PAYROLL-DO NOT ADJUST
FD01	FC1420000	CC08	SC102	Longevity Pay	3,150	PAYROLL-DO NOT ADJUST
FD01	FC1420000	CC08	SC104	Overtime & Shift Pay	13,991	
FD01	FC1420000	CC08	SC110	FICA - County Contribution	30,424	PAYROLL-DO NOT ADJUST
FD01	FC1420000	CC08	SC111	IPERS - County Contribution	49,074	PAYROLL-DO NOT ADJUST
FD01	FC1420000	CC08	SC113	Employee Group Health Insurance - County Cc	96,399	PAYROLL-DO NOT ADJUST
FD01	FC1420000	CC08	SC117	Other Benefit Programs - County Contributions	2,080	PAYROLL-DO NOT ADJUST
FD01	FC1420000	CC08	SC290	Minor Equipment & Hand Tools	3,000	
FD01	FC1540000	CC08	SC100	Salaries of Regular Employees	544,142	PAYROLL-DO NOT ADJUST
FD01	FC1540000	CC08	SC102	Longevity Pay	3,800	PAYROLL-DO NOT ADJUST
FD01	FC1540000	CC08	SC104	Overtime & Shift Pay	967	
FD01	FC1540000	CC08	SC110	FICA - County Contribution	41,067	PAYROLL-DO NOT ADJUST
FD01	FC1540000	CC08	SC111	IPERS - County Contribution	63,096	PAYROLL-DO NOT ADJUST
FD01	FC1540000	CC08	SC113	Employee Group Health Insurance - County Cc	144,090	PAYROLL-DO NOT ADJUST
FD01	FC1540000	CC08	SC117	Other Benefit Programs - County Contributions	5,200	PAYROLL-DO NOT ADJUST
FD01	FC1540000	CC08	SC260	Stationery/Forms/General Office Supplies	2,760	
FD03	FC1000000	CC08	SC100	Salaries of Regular Employees	94,235	PAYROLL-DO NOT ADJUST
FD03	FC1000000	CC08	SC102	Longevity Pay	750	PAYROLL-DO NOT ADJUST
FD03	FC1000000	CC08	SC110	FICA - County Contribution	7,242	PAYROLL-DO NOT ADJUST
FD03	FC1000000	CC08	SC111	IPERS - County Contribution	11,484	PAYROLL-DO NOT ADJUST
FD03	FC1000000	CC08	SC113	Employee Group Health Insurance - County Cc	9,501	PAYROLL-DO NOT ADJUST
FD03	FC1000000	CC08	SC117	Other Benefit Programs - County Contributions	1,040	PAYROLL-DO NOT ADJUST
FD01	FC9000010	CC08	SC412	Postage & Mailing	100	Civil Service exp
FD01	FC9000010	CC08	SC428	Medical & Health Services	5,000	Is this the best line for Civil Service General Management
FD06	FC0220000	CC08	SC421	Information Technology	-	move to SC414
FD06	FC0220000	CC08	SC444	Other Services and Charges_Repair and Maint	478,559	maint fee increase included in tech worksheet - Decision
FD06	FC0220000	CC08	SC272	Information Technology Hardware (not capitali	8,750	
FD02	FC1520000	CC08	SC413	Mileage & Other Travel Expenses	44,200	
FD07	FC0220000	CC08	SC635	Motor Vehicle	-	Decision - Additional 569,000
FD08	FC1000000	CC08	SC638	Capital Outlays - Other	165,000	
FD08	FC1010000	CC08	SC492	Special Investigations	10,000	
FD08	FC1010000	CC08	SC638	Capital Outlays - Other	25,000	
FD30	FC0220000	CC08	SC423	Engineering Services	-	
FD30	FC0220000	CC08	SC610	Capital Outlays - Buildings	3,356,000	
FD01	FC1000000	CC08	SC378	Contracted Coordination Services	12,000	LEL consult. services
FD01	FC1050000	CC08	SC302	Primary Treatment	18,000	SC change for inmate hosp
FD01	FC1050000	CC08	SC306	Prescription Medication/Vaccines	80,000	SC change for inmate medical exp
FD01	FC1050000	CC08	SC349	Inmate Housing - Out of County	800,000	SC change for inmate housing
FD01	FC1050010	CC08	SC378	Contracted Coordination Services	13,000	SC change for Jail Alt Svcs/split with patrol LEL SC378
FD06	FC0220000	CC08	SC414	Telecommunications Services	22,500	SC change from SC421
FD01	FC9000010	CC08	SC400	Publications, Notices & Advertisements	7,500	Civil Service exp (Deputy Advertisement) not included
Total					21,845,172	

FY27 Expense Budget	21,845,172
FY26 Expense Budget	22,075,755
Difference	<u>(230,583)</u>

Decision - Personnel - LE Mental Health Liason	133,334
Decision - Nine Vehicle Replacements	569,000
Decision - Tac10 Savings	200,000
	<u>902,334</u>