Category	2026 Budget	2027 Request	2027 Recommend	Commission Decisions
General Revenue				
Taxes	66,164,500.00	71,272,700.00	72,595,700.00	0.00
Intergovernmental	10,812,920.68	4,093,153.44	4,232,407.31	0.00
Other	28,795,777.78	28,364,705.00	28,638,145.00	0.00
Net Transfers	-12,613,573.88	-17,118,483.65	-14,902,048.86	0.00
Revenues after Transfers	**93,159,624.58**	**86,612,074.79**	**90,564,203.45**	**0.00**
Personnel	7,717,899.23	7,723,179.52	7,687,830.76	0.00
Operations	3,566,688.60	3,402,218.80	3,402,218.80	0.00
Capital	108,200.00	113,000.00	113,000.00	0.00
31st Circuit Court Order Total	**11,392,787.83**	**11,238,398.32**	**11,203,049.56**	**0.00**
Personnel	7,367,082.90	8,141,073.29	7,610,116.71	23,613.49
Operations	758,616.08	807,704.38	752,890.22	54,817.04
Capital	7,687.80	0.00	0.00	0.00
Prosecuting Attorney Total	**8,133,386.78**	**8,948,777.67**	**8,363,006.93**	**78,430.53**
Personnel	41,468,281.43	45,741,137.87	41,391,629.08	2,147,382.69
Operations	569,794.42	903,389.53	400,317.79	503,071.74
Capital	0.00	1,367,392.91	0.00	1,367,392.91
Sheriff Total	**42,038,075.85**	**48,011,920.31**	**41,791,946.87**	**4,017,847.34**
Personnel	556,742.89	629,878.47	557,099.08	72,779.39
Operations	7,255.00	17,695.00	7,695.00	10,000.00
Capital	0.00	2,500.00	0.00	2,500.00
Auditor Total	**563,997.89**	**650,073.47**	**564,794.08**	**85,279.39**
Personnel	675,954.49	698,234.52	684,269.83	0.00
Operations	383,174.00	383,174.00	383,174.00	0.00
Collector of Revenue Total	**1,059,128.49**	**1,081,408.52**	**1,067,443.83**	**0.00**
Personnel	1,042,126.79	1,108,221.00	1,026,412.17	67,125.98
Operations	746,577.11	191,440.83	117,346.39	74,094.44
Capital	0.00	10,760.74	0.00	10,760.74
County Clerk Total	**1,788,703.90**	**1,310,422.57**	**1,143,758.56**	**151,981.16**
Personnel	839,498.49	992,777.30	877,356.06	111,012.42
Operations	23,200.00	23,200.00	23,200.00	0.00
Capital	0.00	4,000.00	0.00	4,000.00
Public Administrator Total	**862,698.49**	**1,019,977.30**	**900,556.06**	**115,012.42**
Personnel	635,345.23	643,297.60	630,422.73	0.00
Recorder of Deeds Total	**635,345.23**	**643,297.60**	**630,422.73**	**0.00**
Personnel	337,058.22	342,581.95	342,581.95	0.00
Operations	3,400.00	4,370.00	4,370.00	0.00
Capital	0.00	0.00	0.00	0.00
Treasurer Total	**340,458.22**	**346,951.95**	**346,951.95**	**0.00**

Category	2026 Budget	2027 Request	2027 Recommend	Commission Decisions
Personnel	13,121,974.86	14,265,128.47	13,515,297.08	349,607.79
Operations	9,453,299.47	11,364,598.05	10,034,772.45	1,298,325.60
Capital	4,361,622.66	4,323,268.75	261,125.53	4,233,268.75
Commission Total	**26,936,896.99**	**29,952,995.27**	**23,811,195.06**	**5,881,202.14**
Personnel	73,761,964.53	80,285,509.99	74,323,015.45	2,771,521.76
Operations	15,512,004.68	17,097,790.59	15,125,984.65	1,940,308.82
Capital	4,477,510.46	5,820,922.40	374,125.53	5,617,922.40
Total General Revenue	**93,751,479.67**	**103,204,222.98**	**89,823,125.63**	**10,329,752.98**
Revenue/Transfers Less Expenses	**-591,855.09**	**-16,592,148.19**	**741,077.82**	**-10,329,752.98**
Projected Savings	631,914.38	3,651,138.23	649,581.06	10,329,752.98
Net Impact on Cash Position	**40,059.29**	**-12,941,009.96**	**1,390,658.88**	**0.00**

Commission Breakdown Category	2025 Budget	2026 Request	2026 Recommend	Commission Decisions
Personnel	423,140.32	426,736.13	426,736.13	0.00
Operations	105,200.00	136,700.00	105,200.00	0.00
Capital	0.00	0.00	0.00	0.00
Commission Sum	**528,340.32**	**563,436.13**	**531,936.13**	**0.00**
Personnel	93,177.02	94,999.43	94,999.43	0.00
Operations	6,900.00	6,900.00	6,900.00	0.00
Capital	0.00	0.00	0.00	0.00
PIO Sum	**100,077.02**	**101,899.43**	**101,899.43**	**0.00**
Personnel	271,356.55	284,112.41	277,080.95	7,031.46
Operations	800.00	800.00	800.00	0.00
Capital	0.00	0.00	0.00	0.00
Budget Sum	**272,156.55**	**284,912.41**	**277,880.95**	**7,031.46**
Personnel	445,417.05	488,868.20	459,326.01	29,542.19
Operations	12,552.00	62,600.00	62,600.00	0.00
Capital	0.00	4,500.00	0.00	4,500.00
Human Resources	**457,969.05**	**555,968.20**	**521,926.01**	**34,042.19**
Personnel	331,609.09	346,043.75	346,043.75	0.00
Operations	35,978.00	38,394.00	37,488.00	906.00
Purchasing Sum	**367,587.09**	**384,437.75**	**383,531.75**	**906.00**
Personnel	329,142.76	385,459.59	337,316.16	48,143.43
Operations	30,449.84	35,674.74	30,449.74	5,225.00
Capital	12,000.00	80,000.00	0.00	80,000.00
General Services Sum	**371,592.60**	**501,134.33**	**367,765.90**	**133,368.43**
Personnel	461,221.89	522,237.81	480,291.96	0.00
Operations	395,500.00	510,200.00	485,200.00	25,000.00
PreTrial Sum	**856,721.89**	**1,032,437.81**	**965,491.96**	**25,000.00**

Category	2026 Budget	2027 Request	2027 Recommend	Commission Decisions
Personnel	754,807.35	820,133.70	801,088.60	10,985.62
Operations	220,730.00	232,974.00	220,630.00	12,344.00
Capital	0.00	3,301.75	0.00	3,301.75
Medical Examiner Sum	**975,537.35**	**1,056,409.45**	**1,021,718.60**	**26,631.37**
Personnel	3,062,650.33	3,277,005.69	3,145,125.07	33,172.79
Operations	1,175,219.58	1,799,053.86	1,584,533.26	214,520.60
Capital	2,596,648.71	1,776,700.00	191,125.53	1,756,700.00
Information Systems Sum	**6,834,518.62**	**6,852,759.55**	**4,920,783.86**	**2,004,393.39**
Personnel	819,186.60	928,623.64	835,585.52	93,038.12
Operations	259,124.99	358,857.83	267,857.83	91,000.00
Capital	0.00	85,400.00	0.00	85,400.00
Office of Emergency Mgmt Sum	**1,078,311.59**	**1,372,881.47**	**1,103,443.35**	**269,438.12**
Personnel	365,097.97	379,989.79	379,989.79	0.00
Operations	3,775.00	3,775.00	3,775.00	0.00
County Administrator Sum	**368,872.97**	**383,764.79**	**383,764.79**	**0.00**
Personnel	2,264,544.23	2,549,375.33	2,295,857.07	121,321.91
Operations	920,942.93	1,268,407.93	590,857.93	677,550.00
Capital	33,229.94	97,350.00	0.00	97,350.00
Building Operations Sum	**3,218,717.10**	**3,915,133.26**	**2,886,715.00**	**896,221.91**
Personnel	2,397,193.68	2,539,925.33	2,415,048.99	6,372.27
Operations	356,650.00	356,650.00	356,650.00	0.00
Capital	535,000.00	535,000.00	70,000.00	465,000.00
Resource Management Sum	**3,288,843.68**	**3,431,575.33**	**2,841,698.99**	**471,372.27**
Operations	887,950.00	1,045,650.34	1,045,650.34	0.00
Capital	1,184,744.01	1,741,017.00	0.00	1,741,017.00
Vehicles Sum	**2,072,694.01**	**2,786,667.34**	**1,045,650.34**	**1,741,017.00**
Operations	1,235,913.97	1,512,412.25	1,240,632.25	271,780.00
Health Department Sum	**1,235,913.97**	**1,512,412.25**	**1,240,632.25**	**271,780.00**
Personnel	1,103,430.02	1,221,617.67	1,220,807.65	0.00
Operations	3,805,613.16	3,995,548.10	3,995,548.10	0.00
County Operations Sum	**4,909,043.18**	**5,217,165.77**	**5,216,355.75**	**0.00**
Commission Department Breakdow	**26,936,896.99**	**29,952,995.27**	**23,811,195.06**	**5,881,202.14**

Category	2026 Budget	2027 Request	2027 Recommend	Commission Decisions
Road and Bridge				
Taxes	29,670,000.00	31,955,000.00	32,505,360.00	0.00
Intergovernmental	9,758,369.64	8,060,031.71	8,199,311.71	0.00
Other	2,746,506.00	3,401,081.30	3,401,081.30	0.00
Net Transfers	-106,050.00	-506,084.00	-506,084.00	0.00
Revenues and Transfers	**42,068,825.64**	**42,910,029.01**	**43,599,669.01**	**0.00**
Personnel	11,426,605.12	11,666,564.34	11,660,736.45	2,901.51
Operations	16,895,412.63	17,899,749.61	17,886,357.61	0.00
Capital	14,198,994.80	19,688,940.04	19,688,940.04	0.00
Commission Total	**42,521,012.55**	**49,255,253.99**	**49,236,034.10**	**2,901.51**
Total Road and Bridge	**42,521,012.55**	**49,255,253.99**	**49,236,034.10**	**2,901.51**
Assessment				
Intergovernmental	2,434,877.00	2,342,985.00	2,342,985.00	0.00
Other	728,890.00	762,181.45	762,181.45	0.00
Net Transfers	0.00	0.00	0.00	0.00
Revenues and Transfers	**3,163,767.00**	**3,105,166.45**	**3,105,166.45**	**0.00**
Personnel	2,628,293.41	2,692,250.41	2,661,676.97	20,046.17
Operations	887,618.50	891,164.00	886,164.00	5,000.00
Capital	140,000.00	365,000.00	0.00	365,000.00
Assessor Total	**3,655,911.91**	**3,948,414.41**	**3,547,840.97**	**390,046.17**
Total Assessment	**3,655,911.91**	**3,948,414.41**	**3,547,840.97**	**390,046.17**
Real Property Improvement				
Intergovernmental	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Net Transfers	11,215,000.00	745,000.00	745,000.00	0.00
Revenues and Transfers	**11,215,000.00**	**745,000.00**	**745,000.00**	**0.00**
Capital	11,215,000.00	685,000.00	685,000.00	0.00
Commission Total	**11,215,000.00**	**685,000.00**	**685,000.00**	**0.00**
Total Real Property Improvement	**11,215,000.00**	**685,000.00**	**685,000.00**	**0.00**
E-911				
Taxes	9,320,000.00	10,050,000.00	10,564,000.00	0.00
Intergovernmental	0.00	0.00	0.00	0.00
Other	376,500.00	372,500.00	372,500.00	0.00
Net Transfers	0.00	0.00	-85,000.00	0.00
Revenues and Transfers	**9,696,500.00**	**10,422,500.00**	**10,851,500.00**	**0.00**

Category	2026 Budget	2027 Request	2027 Recommend	Commission Decisions
Personnel	7,127,940.00	7,403,681.00	7,403,681.00	0.00
Operations	2,000,359.00	2,187,032.00	3,644,644.20	0.00
Capital	2,127,455.00	3,265,953.00	612,952.00	0.00
Commission Total	**11,255,754.00**	**12,856,666.00**	**11,661,277.20**	**0.00**
Total E-911	**11,255,754.00**	**12,856,666.00**	**11,661,277.20**	**0.00**
Sewer District				
Taxes	0.00	0.00	0.00	0.00
Net Transfers	0.00	0.00	0.00	0.00
Revenues and Transfers	**0.00**	**0.00**	**0.00**	**0.00**
Operations	7,600.00	0.00	0.00	0.00
Capital	0.00	0.00	0.00	0.00
Commission Total	**7,600.00**	**0.00**	**0.00**	**0.00**
Total Sewer District	**7,600.00**	**0.00**	**0.00**	**0.00**
Law Enforcement Sales Tax				
Taxes	29,100,000.00	31,365,000.00	32,044,500.00	0.00
Intergovernmental	266,736.66	231,543.00	282,135.15	0.00
Other	22,501.00	72,751.00	72,751.00	0.00
Net Transfers	3,129,142.66	3,021,567.65	890,132.86	0.00
Revenues and Transfers	**32,518,380.32**	**34,690,861.65**	**33,289,519.01**	**0.00**
Personnel	1,760,763.51	1,791,044.97	1,781,969.66	0.00
Capital	23,995.00	0.00	0.00	0.00
31st Circuit Court Order Total	**1,784,758.51**	**1,791,044.97**	**1,781,969.66**	**0.00**
Personnel	1,616,417.56	1,739,904.11	1,615,500.91	0.00
Operations	46,289.20	29,937.83	29,937.83	0.00
Capital	16,810.00	0.00	0.00	0.00
Prosecuting Attorney Total	**1,679,516.76**	**1,769,841.94**	**1,645,438.74**	**0.00**
Personnel	11,502,706.02	12,415,273.20	11,212,095.00	655,486.56
Operations	4,004,030.75	4,433,825.06	4,266,781.19	167,043.87
Capital	146,147.72	108,227.18	0.00	108,227.18
Sheriff Total	**15,652,884.49**	**16,957,325.44**	**15,478,876.19**	**930,757.61**
Personnel	392,594.92	420,117.56	419,660.48	0.00
Operations	13,026,233.28	13,752,531.74	14,008,123.18	1,500.00
Capital	0.00	0.00	0.00	0.00
Commission Total	**13,418,828.20**	**14,172,649.30**	**14,427,783.66**	**1,500.00**
Total Law Enforcement Sales Tax	**32,535,987.96**	**34,690,861.65**	**33,334,068.25**	**932,257.61**
Revenue/Transfers Less Expenses	**-17,607.64**	**0.00**	**-44,549.24**	**-932,257.61**
Projected Savings	17,607.64	680,588.68	44,549.24	932,257.61
Net Impact on Cash Position	**0.00**	**680,588.68**	**0.00**	**0.00**

Category	2026 Budget	2027 Request	2027 Recommend	Commission Decisions
Park Sales Tax				
Taxes	18,640,000.00	20,100,000.00	21,128,000.00	0.00
Other	0.00	0.00	0.00	0.00
Net Transfers	-458,286.85	0.00	0.00	0.00
Revenues and Transfers	**18,181,713.15**	**20,100,000.00**	**21,128,000.00**	**0.00**
Operations	18,181,713.15	20,100,000.00	21,128,000.00	0.00
Commission Total	**18,181,713.15**	**20,100,000.00**	**21,128,000.00**	**0.00**
Total Park Sales Tax	**18,181,713.15**	**20,100,000.00**	**21,128,000.00**	**0.00**
Senior Services				
Taxes	3,795,500.00	3,701,800.00	3,701,800.00	0.00
Other	114,800.00	144,950.00	144,950.00	0.00
Net Transfers	0.00	0.00	0.00	0.00
Revenues and Transfers	**3,910,300.00**	**3,846,750.00**	**3,846,750.00**	**0.00**
Operations	3,910,300.00	3,846,750.00	3,846,750.00	0.00
Commission Total	**3,910,300.00**	**3,846,750.00**	**3,846,750.00**	**0.00**
Total Senior Services	**3,910,300.00**	**3,846,750.00**	**3,846,750.00**	**0.00**
31st Judicial Circuit Surcharge				
Other	65,810.00	68,722.39	68,722.39	0.00
Net Transfers	-280,000.00	-60,000.00	-60,000.00	0.00
Revenues and Transfers	**-214,190.00**	**8,722.39**	**8,722.39**	**0.00**
Total 31st Judicial Circuit Surcharge	**0.00**	**0.00**	**0.00**	**0.00**
Federal Stimulus				
Intergovernmental	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Net Transfers	0.00	0.00	0.00	0.00
Revenues and Transfers	**0.00**	**0.00**	**0.00**	**0.00**
Operations	10,800,000.00	0.00	0.00	0.00
Commission Total	**10,800,000.00**	**0.00**	**0.00**	**0.00**
Total Federal Stimulus	**10,800,000.00**	**0.00**	**0.00**	**0.00**
Inmate Security				
Other	902,470.00	1,033,689.64	1,033,689.64	0.00
Revenues and Transfers	**902,470.00**	**1,033,689.64**	**1,033,689.64**	**0.00**
Personnel	209,963.36	201,118.90	206,078.94	0.00
Operations	132,086.73	162,586.73	162,586.73	0.00
Capital	565,000.00	645,000.00	645,000.00	0.00
Sheriff Total	**907,050.09**	**1,008,705.63**	**1,013,665.67**	**0.00**
Total Inmate Security	**907,050.09**	**1,008,705.63**	**1,013,665.67**	**0.00**

Category	2026 Budget	2027 Request	2027 Recommend	Commission Decisions
Opioid Settlements				
Other	360,000.00	291,000.00	221,650.00	0.00
Net Transfers	0.00	0.00	0.00	0.00
Revenues and Transfers	**360,000.00**	**291,000.00**	**221,650.00**	**0.00**
Operations	10,000.00	200,000.00	537,000.00	0.00
Capital	250,000.00	91,000.00	0.00	0.00
Commission Total	**260,000.00**	**291,000.00**	**537,000.00**	**0.00**
Total Opioid Settlements	**260,000.00**	**291,000.00**	**537,000.00**	**0.00**
Prosecuting Attorney Training				
Other	14,400.00	14,215.17	14,215.17	0.00
Revenues and Transfers	**14,400.00**	**14,215.17**	**14,215.17**	**0.00**
Operations	14,000.00	14,000.00	14,000.00	0.00
Prosecuting Attorney Total	**14,000.00**	**14,000.00**	**14,000.00**	**0.00**
Total Prosecuting Attorney Training	**14,000.00**	**14,000.00**	**14,000.00**	**0.00**
Courthouse Administration				
Other	100.00	50.00	50.00	0.00
Revenues and Transfers	**100.00**	**50.00**	**50.00**	**0.00**
Operations	1,950.00	2,100.00	2,100.00	0.00
Recorder of Deeds Total	**1,950.00**	**2,100.00**	**2,100.00**	**0.00**
Total Courthouse Administration	**1,950.00**	**2,100.00**	**2,100.00**	**0.00**
Shelter for Victims				
Other	46,899.00	50,759.98	50,759.98	0.00
Revenues and Transfers	**46,899.00**	**50,759.98**	**50,759.98**	**0.00**
Operations	50,000.00	50,000.00	50,000.00	0.00
Commission Total	**50,000.00**	**50,000.00**	**50,000.00**	**0.00**
Total Shelter for Victims	**50,000.00**	**50,000.00**	**50,000.00**	**0.00**
Sheriff's Federal Grants				
Other	593,780.60	598,756.64	583,519.60	0.00
Net Transfers	0.00	0.00	0.00	0.00
Revenues and Transfers	**593,780.60**	**598,756.64**	**583,519.60**	**0.00**
Personnel	198,780.60	185,214.66	168,178.82	17,035.84
Operations	10,000.00	11,000.00	11,000.00	0.00
Capital	385,000.00	400,000.00	400,000.00	0.00
Sheriff Total	**593,780.60**	**596,214.66**	**579,178.82**	**17,035.84**
Operations	0.00	650.00	650.00	0.00
Commission Total	**0.00**	**650.00**	**650.00**	**0.00**
Total Sheriff's Federal Grants	**593,780.60**	**596,864.66**	**579,828.82**	**17,035.84**

Category	2026 Budget	2027 Request	2027 Recommend	Commission Decisions
Sheriff DARE Project				
Other	500.00	500.00	821.57	0.00
Revenues and Transfers	**500.00**	**500.00**	**821.57**	**0.00**
Operations	7,000.00	6,000.00	6,000.00	0.00
Sheriff Total	**7,000.00**	**6,000.00**	**6,000.00**	**0.00**
Total Sheriff DARE Project	**7,000.00**	**6,000.00**	**6,000.00**	**0.00**
Sheriff K-9				
Other	20,207.50	20,257.37	20,257.37	0.00
Revenues and Transfers	**20,207.50**	**20,257.37**	**20,257.37**	**0.00**
Operations	20,000.00	20,000.00	20,000.00	0.00
Sheriff Total	**20,000.00**	**20,000.00**	**20,000.00**	**0.00**
Total Sheriff K-9	**20,000.00**	**20,000.00**	**20,000.00**	**0.00**
Sheriff Training				
Other	11,330.00	11,561.69	11,561.69	0.00
Revenues and Transfers	**11,330.00**	**11,561.69**	**11,561.69**	**0.00**
Operations	10,500.00	10,500.00	10,500.00	0.00
Sheriff Total	**10,500.00**	**10,500.00**	**10,500.00**	**0.00**
Total Sheriff Training	**10,500.00**	**10,500.00**	**10,500.00**	**0.00**
School Pass Through				
Taxes	4,670,000.00	4,470,000.00	4,470,000.00	0.00
Other	815,350.00	847,000.00	847,000.00	0.00
Revenues and Transfers	**5,485,350.00**	**5,317,000.00**	**5,317,000.00**	**0.00**
Operations	5,485,350.00	5,317,000.00	5,317,000.00	0.00
Commission Total	**5,485,350.00**	**5,317,000.00**	**5,317,000.00**	**0.00**
Total School Pass Through	**5,485,350.00**	**5,317,000.00**	**5,317,000.00**	**0.00**
Bond				
Taxes	135,990.00	135,350.00	135,350.00	0.00
Other	500,000.00	0.00	0.00	0.00
Net Transfers	-981,231.93	13,823,000.00	13,823,000.00	0.00
Revenues and Transfers	**-345,241.93**	**13,958,350.00**	**13,958,350.00**	**0.00**
Operations	22,327,647.50	14,643,350.00	14,643,350.00	0.00
Commission Total	**22,327,647.50**	**14,643,350.00**	**14,643,350.00**	**0.00**
Total Bond	**22,327,647.50**	**14,643,350.00**	**14,643,350.00**	**0.00**
Total Expenditures	**257,512,037.43**	**250,546,689.32**	**235,455,540.64**	**11,671,994.11**