

Record of the 1st Day of the January Term of the Polk County Commissioners Day’s Proceeding 6th of January 2025

BE IT REMEMBERED THAT: The Polk County Commission met pursuant to adjournment with the following present:

Hon Shannon Hancock, Presiding Commissioner
 Hon Kyle Legan, North Associate Commissioner
 Hon Bob Moreland, Southern Associate Commissioner

Order of the Commission, the minutes of the last session stand approved as read.

Emergency Management Director Rick Davis visited with the Commission – general discussion.

The December 2024 Treasurer’s Monthly Report was received from Treasurer Shirley Allison.

POLK COUNTY MISSOURI MONTHLY TREASURER'S REPORT DECEMBER 31, 2024				
FUND	BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENSES	CASH BASIS BALANCE
GENERAL REVENUE	3,105,964.13	302,698.11	624,213.54	2,784,448.70
ROAD & BRIDGE	100,679.31	370,458.44	414,185.75	56,952.00
LAW ENFORCEMENT	51,340.26	363,983.07	413,805.42	1,517.91
ASSESSMENT OPERATIONS	618,583.85	48,485.65	57,973.72	609,095.78
LAW ENFORCEMENT TRAINING	5,612.53	178.23	50.00	5,740.76
PROS. ATTY TRAINING	12,812.19	203.14	0.00	13,015.33
REGIONAL CHILD SUPP OFFIC	59,011.02	24,285.64	19,236.44	64,060.22
GENERAL REVENUE SAVINGS	1,210,526.69	81,444.96	0.00	1,291,971.65
C.E.R.F.	1.26	20,743.53	20,742.26	2.53
RD & BR CAPITAL IMP	2,132,079.05	206,251.06	138,269.74	2,200,060.37
CRIMINAL COST	0.00	0.00	0.00	0.00
ESCHEAT	143,039.95	555.17	0.00	143,595.12
FEES DUE OTHERS	2,189.30	0.00	0.00	2,189.30
FINANCIAL INSTITUTE TAX	0.00	835.20	0.00	835.20
FLOOD CONTROL	0.00	0.00	0.00	0.00
LIBRARY	0.00	149,624.86	149,624.86	0.00
MOORE CEMETARY TRUST	9,740.39	36.46	360.00	9,416.85
PA ADMIN HANDLING COST	882.53	78.69	0.00	961.22
PROS. ATTY DELINQUENT TAX	0.00	0.00	0.00	0.00
RECORDERS	120,217.81	1,852.79	14,191.24	107,879.36
SHERIFF SPECIAL OPERATION	0.00	0.00	0.00	0.00
SPECIAL TRUST	5,581.50	304.00	0.00	5,885.50
MO OFF PROSECUTION SERV	0.00	0.00	0.00	0.00
VETERANS MEMORIAL FUND	3,718.00	14.44	0.00	3,732.44
SHERIFF CIVIL FEES	36,129.81	1,119.45	949.98	36,299.28
SHERIFF'S REVOLVING FUND	51,647.16	1,342.45	977.55	52,012.06
FAMILY JUSTICE FUND	42,746.08	222.43	2,527.91	40,440.60
REVOLVING SCHOOL FUND	225.30	0.87	0.00	226.17
BOLIVAR R-1	0.00	1,579,582.26	1,579,582.26	0.00
FAIR PLAY R-2	0.00	197,854.54	197,854.54	0.00
HALFWAY R-3	(5.46)	163,561.89	163,556.43	0.00
HUMANSVILLE R-4	0.00	170,221.06	170,221.06	0.00
MARION C. EARLY R-5	0.00	264,543.34	264,543.34	0.00
PLEASANT HOPE R-6	(35.92)	259,011.42	258,975.50	0.00
FAIR GROVE R-10	0.00	9,523.34	9,523.34	0.00
DALLAS CO. R-1	0.00	8,511.00	8,511.00	0.00
WALNUT GROVE R-5	0.00	18,503.62	18,503.62	0.00
HICKORY CO R-1	0.00	8,309.68	8,309.68	0.00
DADE CO R-2	0.00	13,343.67	13,343.67	0.00
SCHOOL CONTROL-INTEREST	59,908.35	8,853.26	0.00	68,761.61
BLUE MOUND SPEC	9,199.52	2,028.18	6,000.00	5,227.70
BOLIVAR SPEC	641,903.03	39,751.79	0.00	681,654.82
FLEMINGTON SPEC	38,484.74	3,482.84	0.00	41,967.58
HUMANSVILLE SPEC	162,845.13	21,856.03	50,000.00	134,701.16
SOUTHWEST SPEC	53,619.77	3,686.64	0.00	57,306.41
BLUE MOUND CAP IMP	9,651.93	2,057.64	8,000.00	3,709.57
BOLIVAR CAP IMP	115,741.61	2,415.89	0.00	118,157.50
FLEMINGTON CAP IMP	111,874.83	4,541.81	0.00	116,416.64
HUMANSVILLE CAP IMP	142,227.47	11,697.06	50,000.00	103,924.53
SOUTHWEST CAP IMP	75,370.08	4,375.23	0.00	79,745.31
INMATE SECURITY FUND	69,137.63	950.81	548.38	69,540.06
DEPUTY SHERIFF SALARY	477.78	6,839.98	6,663.14	654.62
ELECTION SERVICE FUND	87,332.87	3,542.88	0.00	90,875.75
CORONA VIRUS RELIEF FUND	0.00	0.00	0.00	0.00
AMERICAN RESCUE PLAN FUND	4,164,498.26	16,161.97	19,450.54	4,161,209.69
SR CITIZENS SERVICES	94,027.84	31,430.42	8,310.38	117,147.88
COLLECTORS TAX MTNCE FUND	79,266.09	2,330.64	1,913.14	79,683.59
LAW ENF RESTITUTION FUND	46,803.35	1,699.52	14,177.70	34,325.17
LEPC	20,373.98	79.10	0.00	20,453.08
DRUG COURT FUND	0.00	0.00	0.00	0.00
GRAND TOTAL	13,695,431.00	4,435,466.15	4,715,096.13	13,415,801.02

The December 2024 Treasurer’s January - June (6 Month Report) was received from Treasurer Shirley Allison.

POLK COUNTY MISSOURI
SIX-MONTHS TREASURER'S REPORT
JULY 1, 2024 - DECEMBER 31, 2024

FUND	BEGINNING	Y-T-D	Y-T-D	CASH BASIS
	CASH BALANCE	REVENUES	EXPENSES	BALANCE
GENERAL REVENUE	3,951,523.37	1,027,341.77	2,194,416.44	2,784,448.70
ROAD & BRIDGE	159,980.74	2,514,977.21	2,618,005.95	56,952.00
LAW ENFORCEMENT	101,964.66	1,609,762.93	1,710,209.68	1,517.91
ASSESSMENT OPERATIONS	723,821.28	113,074.34	227,799.84	609,095.78
LAW ENFORCEMENT TRAINING	5,441.67	3,790.11	3,491.02	5,740.76
PROS. ATTY TRAINING	13,187.77	1,577.56	1,750.00	13,015.33
REGIONAL CHILD SUPP OFFIC	71,451.15	73,283.45	80,674.38	64,060.22
GENERAL REVENUE SAVINGS	1,190,350.23	101,621.42	0.00	1,291,971.65
C.E.R.F.	12.73	98,359.95	98,370.15	2.53
RD & BR CAPITAL IMP	2,652,967.56	1,236,183.74	1,689,090.93	2,200,060.37
CRIMINAL COST	0.00	54,000.56	54,000.56	0.00
ESCHEAT	93,806.79	55,692.47	5,904.14	143,595.12
FEES DUE OTHERS	1,900.50	289.00	0.00	2,189.30
FINANCIAL INSTITUTE TAX	0.00	835.20	0.00	835.20
FLOOD CONTROL	0.00	608.59	608.59	0.00
LIBRARY	0.00	169,399.45	169,399.45	0.00
MOORE CEMETARY TRUST	9,578.05	198.80	360.00	9,416.85
PA ADMIN HANDLING COST	446.80	1,144.42	630.00	961.22
PROS. ATTY DELINQUENT TAX	0.00	0.00	0.00	0.00
RECORDERS	110,037.17	18,361.03	20,518.84	107,879.36
SHERIFF SPECIAL OPERATION	0.00	0.00	0.00	0.00
SPECIAL TRUST	3,149.50	2,736.00	0.00	5,885.50
MO OFF PROSECUTION SERV	5.00	0.00	5.00	0.00
VETERANS MEMORIAL FUND	3,656.02	76.42	0.00	3,732.44
SHERIFF CIVIL FEES	35,473.35	7,711.53	6,885.60	36,299.28
SHERIFF'S REVOLVING FUND	45,349.87	9,098.51	2,436.32	52,012.06
FAMILY JUSTICE FUND	40,884.10	3,214.41	3,657.91	40,440.60
REVOLVING SCHOOL FUND	0.00	226.17	0.00	226.17
BOLIVAR R-1	0.00	1,732,637.77	1,732,637.77	0.00
FAIR PLAY R-2	0.00	221,036.10	221,036.10	0.00
HALFWAY R-3	0.00	188,058.93	188,058.93	0.00
HUMANSVILLE R-4	0.00	198,441.07	198,441.07	0.00
MARION C. EARLY R-5	0.00	308,632.73	308,632.73	0.00
PLEASANT HOPE R-6	0.00	321,975.63	321,975.63	0.00
FAIR GROVE R-10	0.00	12,985.11	12,985.11	0.00
DALLAS CO. R-1	0.00	8,797.74	8,797.74	0.00
WALNUT GROVE R-5	0.00	19,149.46	19,149.46	0.00
HICKORY CO R-1	0.00	11,475.65	11,475.65	0.00
DADE CO R-2	0.00	16,546.10	16,546.10	0.00
SCHOOL CONTROL-INTEREST	217,279.22	68,761.61	217,279.22	68,761.61
BLUE MOUND SPEC	7,379.48	8,848.22	11,000.00	5,227.70
BOLIVAR SPEC	630,456.26	59,748.56	8,550.00	681,654.82
FLEMINGTON SPEC	54,079.22	17,888.36	30,000.00	41,967.58
HUMANSVILLE SPEC	171,261.70	63,439.46	100,000.00	134,701.16
SOUTHWEST SPEC	39,500.44	17,805.97	0.00	57,306.41
BLUE MOUND CAP IMP	7,075.40	12,634.17	16,000.00	3,709.57
BOLIVAR CAP IMP	103,865.66	14,291.84	0.00	118,157.50
FLEMINGTON CAP IMP	119,096.34	27,320.30	30,000.00	116,416.64
HUMANSVILLE CAP IMP	132,980.48	70,944.05	100,000.00	103,924.53
SOUTHWEST CAP IMP	53,464.79	26,280.52	0.00	79,745.31
INMATE SECURITY FUND	64,993.23	7,535.02	2,988.19	69,540.06
DEPUTY SHERIFF SALARY	7,330.77	20,298.29	26,974.44	654.62
ELECTION SERVICE FUND	85,925.13	5,948.07	997.45	90,875.75
CORONA VIRUS RELIEF FUND	0.00	0.00	0.00	0.00
AMERICAN RESCUE PLAN FUND	5,457,577.78	105,399.33	1,401,767.42	4,161,209.69
SR CITIZENS SERVICES	230,858.88	41,622.38	155,333.38	117,147.88
COLLECTORS TAX MTNCE FUND	76,317.25	13,560.75	10,194.41	79,683.59
LAW ENF RESTITUTION FUND	41,636.86	13,529.82	20,841.51	34,325.17
LEPC	20,043.95	409.13	0.00	20,453.08
GRAND TOTAL	16,736,110.95	10,739,567.18	14,059,877.11	13,415,801.02

The December 2024 Treasurer's January - December (Year End Report) was received from Treasurer Shirley Allison.

POLK COUNTY MISSOURI
YEARLY TREASURER'S REPORT
JANUARY 1, 2024 - DECEMBER 31, 2024

FUND	BEGINNING	Y-T-D	Y-T-D	CASH BASIS
	CASH BALANCE	REVENUES	EXPENSES	BALANCE
GENERAL REVENUE	3,377,298.66	2,841,573.02	3,434,422.98	2,784,448.70
ROAD & BRIDGE	59,397.39	4,792,229.08	4,794,674.47	56,952.00
LAW ENFORCEMENT	329,175.82	3,064,162.17	3,391,820.08	1,517.91
ASSESSMENT OPERATIONS	572,821.97	429,250.57	392,976.76	609,095.78
LAW ENFORCEMENT TRAINING	6,296.16	5,563.05	6,118.45	5,740.76
PROS. ATTY TRAINING	11,364.08	3,651.25	2,000.00	13,015.33
REGIONAL CHILD SUPP OFFIC	58,662.31	169,297.73	163,899.82	64,060.22
GENERAL REVENUE SAVINGS	1,169,963.65	122,008.00	0.00	1,291,971.65
C.E.R.F.	16.87	307,468.27	307,482.61	2.53
RD & BR CAPITAL IMP	1,558,092.39	2,472,116.33	1,830,148.35	2,200,060.37
CRIMINAL COST	0.00	102,366.98	102,366.98	0.00
ESCHEAT	92,200.20	57,299.06	5,904.14	143,595.12
FEES DUE OTHERS	1,899.05	290.25	0.00	2,189.30
FINANCIAL INSTITUTE TAX	934.18	893.94	992.92	835.20
FLOOD CONTROL	137.55	608.59	746.14	0.00
LIBRARY	0.00	1,007,952.91	1,007,952.91	0.00
MOORE CEMETARY TRUST	9,414.01	362.84	360.00	9,416.85
PA ADMIN HANDLING COST	215.74	1,375.48	630.00	961.22
PROS. ATTY DELINQUENT TAX	1,129.56	0.00	1,129.56	0.00
RECORDERS	91,658.10	45,212.35	28,991.09	107,879.36
SHERIFF SPECIAL OPERATION	0.00	0.00	0.00	0.00
SPECIAL TRUST	140.00	5,745.50	0.00	5,885.50
MO OFF PROSECUTION SERV	0.00	10.00	10.00	0.00
VETERANS MEMORIAL FUND	3,593.40	139.04	0.00	3,732.44
SHERIFF CIVIL FEES	28,290.21	17,297.74	9,288.67	36,299.28
SHERIFF'S REVOLVING FUND	36,842.93	18,021.20	2,852.07	52,012.06
FAMILY JUSTICE FUND	38,405.73	7,287.78	5,252.91	40,440.60
REVOLVING SCHOOL FUND	0.00	226.17	0.00	226.17
BOLIVAR R-1	0.00	10,470,390.61	10,470,390.61	0.00
FAIR PLAY R-2	0.00	1,282,733.15	1,282,733.15	0.00
HALFWAY R-3	0.00	1,313,767.14	1,313,767.14	0.00
HUMANSVILLE R-4	0.00	1,090,391.42	1,090,391.42	0.00
MARION C. EARLY R-5	0.00	1,749,855.90	1,749,855.90	0.00
PLEASANT HOPE R-6	0.00	2,061,428.92	2,061,428.92	0.00
FAIR GROVE R-10	0.00	103,680.90	103,680.90	0.00
DALLAS CO. R-1	0.00	42,078.22	42,078.22	0.00
WALNUT GROVE R-5	0.00	206,457.19	206,457.19	0.00
HICKORY CO R-1	0.00	55,354.04	55,354.04	0.00
DADE CO R-2	0.00	107,538.30	107,538.30	0.00
SCHOOL CONTROL-INTEREST	119,215.51	166,825.32	217,279.22	68,761.61
BLUE MOUND SPEC	6,324.48	27,903.22	29,000.00	5,227.70
BOLIVAR SPEC	431,743.55	258,461.27	8,550.00	681,654.82
FLEMINGTON SPEC	32,991.14	38,976.44	30,000.00	41,967.58
HUMANSVILLE SPEC	122,335.51	187,365.65	175,000.00	134,701.16
SOUTHWEST SPEC	21,450.65	35,855.76	0.00	57,306.41
BLUE MOUND CAP IMP	8,579.68	25,129.89	30,000.00	3,709.57
BOLIVAR CAP IMP	90,307.26	27,850.24	0.00	118,157.50
FLEMINGTON CAP IMP	92,453.77	53,962.87	30,000.00	116,416.64
HUMANSVILLE CAP IMP	63,902.49	140,022.04	100,000.00	103,924.53
SOUTHWEST CAP IMP	28,095.36	51,649.95	0.00	79,745.31
INMATE SECURITY FUND	61,627.48	14,397.24	6,484.66	69,540.06
DEPUTY SHERIFF SALARY	4,133.80	41,151.67	44,630.85	654.62
ELECTION SERVICE FUND	95,307.34	19,089.03	23,520.62	90,875.75
CORONA VIRUS RELIEF FUND	0.00	0.00	0.00	0.00
AMERICAN RESCUE PLAN FUND	5,801,186.90	202,707.51	1,842,684.72	4,161,209.69
SR CITIZENS SERVICES	151,957.54	220,728.64	255,538.30	117,147.88
COLLECTORS TAX MTNCE FUND	48,669.48	49,944.47	18,930.36	79,683.59
LAW ENF RESTITUTION FUND	30,000.72	33,691.35	29,366.90	34,325.17
LEPC	16,095.90	4,427.33	70.15	20,453.08
GRAND TOTAL	14,674,328.52	35,556,224.98	36,814,752.48	13,415,801.02

The December 2024 Treasurer Fee Report was received from Prosecuting Attorney Keaton Ashlock on Thursday, January 2, 2025.

Public Administrator Scott Purselley visited with the Commission – general discussion.

Public Works Supervisor Dallas Stockdale, Commissioner Hancock, Commissioner Legan and Commissioner Moreland went to visit Mike Cribbs on Highway D and viewed the following roads: E 405, E 390 and S 170.

Order of the Commission to adjourn until 9:00 a.m., Tuesday, January 7, 2025.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk

Record of the 2nd Day of the January Term of the Polk County Commissioners Day’s Proceeding 7th of January 2025

BE IT REMEMBERED THAT: The Polk County Commission met pursuant to adjournment with the following present:

- Hon Shannon Hancock, Presiding Commissioner
- Hon Kyle Legan, North Associate Commissioner
- Hon Bob Moreland, Southern Associate Commissioner

Order of the Commission, the minutes of the last session stand approved as read.

The 2025 Pre-Budget Hearing was held at 10:00 a.m. in the Annex.

Jason Sivils with Great River Engineering visited with the Commission – general discussion.

Circuit Clerk Tiffany Phillips visited with the Commission - general discussion.

Public Administrator Scott Purselley visited with the Commission - general discussion.

Sheriff Danny Morrison visited with the Commission - general discussion.

Order of the Commission to adjourn until 9:00 a.m., Friday, January 10, 2025.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk

Record of the 3rd Day of the January Term of the Polk County Commissioners Day’s Proceeding 10th of January 2025

BE IT REMEMBERED THAT: The Polk County Commission met pursuant to adjournment with the following present:

- Hon Shannon Hancock, Presiding Commissioner
- Hon Kyle Legan, North Associate Commissioner
- Hon Bob Moreland, Southern Associate Commissioner

Order of the Commission, the minutes of the last session stand approved as read.

Commissioner Hancock attended the SW Regional Bridge Committee meeting in Springfield on January 8, 2025.

Wire Transfer in the amount of \$173,061.31 was received for the Capital Improvement Sales Tax Fund.

Wire Transfer in the amount of \$183,622.96 was received for the Law Enforcement Sales Tax and Marijuana Fund.

The Commission met with Emergency Management Director Rick Davis regarding the 2025 Emergency Management Budget.

The Commission met with Collector Rachel Boyce regarding the 2025 regarding her 2025 Collector budgets.

The Commission met with Recorder of Deeds Carol Poindexter regarding her 2025 Recorder budgets.

The December 2024 Total Collected report was received from Collector Rachel Boyce.

The December 2024 Collector’s Monthly Turnover was received from Collector Rachel Boyce.

The December 2024 Add-on and Abatement Report was received from Collector Rachel Boyce,

Order of the Commission to adjourn until 9:00 a.m., Monday, January 13, 2025.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk

Record of the 4th Day of the January Term of the Polk County Commissioners Day’s Proceeding 13th of January 2025

BE IT REMEMBERED THAT: The Polk County Commission met pursuant to adjournment with the following present:

Hon Shannon Hancock, Presiding Commissioner
Hon Kyle Legan, North Associate Commissioner
Hon Bob Moreland, Southern Associate Commissioner

Order of the Commission, the minutes of the last session stand approved as read.

The Commission met with Sheriff Danny Morrison and Shae Voris regarding his 2025 Sheriff budgets.

The Commission met with Surveyor Kevin Nelson regarding his 2025 Surveyor budget.

The Commission met with Coroner Zane Gore regarding his 2025 Coroner budget.

The Commission met with Neal DeShazo regarding the 2025 Senior Services budget.

The Commission met with Assessor Rita Lemmon regarding her 2025 Assessor budget.

The Commission met with Circuit Clerk Tiffany Phillips regarding her 2025 Circuit Clerk budgets.

Tim Vaughn, Bolivar visited with the Commission regarding road treatment on E 425th Rd.

Public Works Supervisor Dallas Stockdale met with the Commission regarding the 2025 Road & Bridge budget and update on the condition of county roads and bridges.

Order of the Commission to adjourn until 9:00 a.m., Tuesday, January 14, 2025.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk

Record of the 5th Day of the January Term of the Polk County Commissioners Day’s Proceeding 14th of January 2025

BE IT REMEMBERED THAT: The Polk County Commission met pursuant to adjournment with the following present:

Hon Shannon Hancock, Presiding Commissioner
Hon Kyle Legan, North Associate Commissioner
Hon Bob Moreland, Southern Associate Commissioner

Order of the Commission, the minutes of the last session stand approved as read.

The Commission met with Treasurer Shirley Allison regarding her 2025 Treasurer budget.

The Commission met with LaNelda Presley regarding the 2025 SB 40 budget.

The Commission met with Public Administrator Scott Purselley regarding his 2025 Public Administrator budget.

The Commission met with Prosecuting Attorney Keaton Ashlock regarding the 2025 Prosecuting Attorney budgets.

Mike Totten from ADS spoke with the Commission regarding pipe prices for 2025.

Velynda Cameron presented a 2025 lease agreement for the fairgrounds rented for the Polk County 4-H Council. Commissioner Moreland made a motion to approve and sign the new agreement for 2025. Commissioner Legan seconded the motion. Call of the vote: Hancock-yes, Legan-yes, Moreland-yes.

LEASE AGREEMENT

This Lease Agreement, to become effective the 1st day of January, 2025, between the County of Polk, in the State of Missouri, hereinafter referred to as Lessor, and the Polk County 4-H Council, hereinafter referred to as Lessee,

WITNESSETH:

WHEREAS, Lessor is the owner of certain real property located in Polk County, Missouri, which may in part be used as a shooting range;

WHEREAS, Lessee desires to lease certain real property owned by Lessor for the purpose of developing and operating a shooting range for the youth of Polk County, Missouri;

WHEREAS, Lessee may be eligible for grants, scholarships or other monies from the State of Missouri, Federal agencies and/or other such organizations that provide funding for hunter/shooter safety training, range improvement and firearm use education;

WHEREAS, many grant programs require applicants to have long-term lease periods to insure the investment into range development and infrastructure have sufficient life to justify said investment; and

WHEREAS, Lessor and Lessee mutually desire to enter into a Lease Agreement that will further the public interest in Hunter/Shooter Safety training and firearm use education and establish conditions and restrictions on the use of the leased property.

NOW THEREFORE, LESSOR AND LESSEE HEREBY AGREE AS FOLLOWS:

1. **Agreement to Lease:** In consideration of the rent to be paid and covenants to be performed by Lessee under this Agreement, Lessor hereby agrees to lease the hereinafter described property to Lessee, and Lessee agrees to lease same property from Lessor on the terms and conditions set forth in this Agreement. The Leased Property shall be the following described real estate located in Polk County, Missouri, to-wit:

Tract I as depicted on Exhibit "A" which is attached hereto and made a part hereof by reference,

SUBJECT TO AND RESERVING unto Lessor the right the use of the property by the Polk County Sheriff's Office from time to time, which use shall not be in conflict with the scheduled use of the property by the Lessee and to the use of any parking areas located on said Tract A, which may be used by Lessor or others, in conjunction with activities located on Lessor's adjoining property. Lessee shall bear no responsibility or liability for the Lessor's use of the property in accordance with this paragraph.

2. **Original Term:** The initial term of the lease shall be for a period of ten (10) years, commencing on the effective date of this Agreement, unless otherwise terminated as provided in this Agreement. Lessee is hereby granted two (2) options to extend the term of the lease by five (5) years each. Lessee shall exercise its option to extend the lease term by giving written notice of its intent to exercise said option(s) at least thirty (30) days prior to the expiration of the lease term.

3. **Rent:** All insurance costs and improvements required by this Agreement, and any other sums that Lessee is required to pay to third parties shall be considered rent.

6. **Covenants of Lessee:** Lessee covenants and agrees as follows:

To make regular and good use of the Leased Property as a shooting range for the use and benefit of the youth of Polk County Missouri.

To take good care of the premises.

To keep the premises mowed and neat at all times.

To construct a fence along the perimeter of the Leased Property within three (3) years of the effective date of this Agreement. Said fence shall generally be designed to restrict the access to the Leased Property for purposes of safety and preservation of improvements and facilities located thereon. Lessor shall be kept apprised of efforts to construct said fence and shall approve the design thereof prior to the commencement of construction. Lessee further covenants to secure all improvements and facilities located upon the Leased Property to prevent the unauthorized use of the same.

To maintain signage on the property providing notice that the property is leased to and maintained by the Lessee and that said area is not for use by the general public.

To keep all improvements on the property in proper working order and to periodically test such improvements for proper operation. Lessee further covenants to the timely repair of all improvements and/or removal of the same from the Leased Property.

7.1. **Liability Insurance:** Lessee, at its sole cost and expense, commencing on the effective date, and continuing during the lease term, shall procure, pay for and keep in full force and effect comprehensive commercial general liability policy (occurrence version) with a responsible company licensed in the State of Missouri, with coverage for bodily injury and property damage, and shall cover all liability arising out of the use and operation of the premises, personal and advertising injury liability, blanket contractual liability, contractual liability for obligations assumed under this Agreement, and medical payments with a general aggregate limit of not less than \$1,000,000 per occurrence and \$3,000,000 annual aggregate for both bodily injury and property damage combined. Such insurance shall cover all risks arising directly or indirectly out of Lessee's activities on the Property or any condition of the Property and the use of the property by permitted Third-Parties as described in Paragraph 9 hereafter. All third parties must provide their own insurance which meet these standards before they will be allowed to use the leased premises. Such insurance shall name Lessor as an additional insured. Certificates evidencing such insurance and bearing endorsements requiring 10 days written notice to Lessor before any change or cancellation of the policy shall be furnished to Lessor before Lessee's occupancy of the property.

7.2. **Indemnification:** To the fullest extent permitted by law, Lessee shall indemnify, defend, and hold Lessor harmless from, and reimburse Lessor for, any cost, claim, loss, Bodily Injury (including injury resulting in death), or liability that is suffered directly or from a third-party claim arising out of, or related to: 1) any activity of Lessee, or any agent, contractor, servant, invitee, licensee or employee of Lessee on the Property, 2) any condition of the Property in the possession or under the control of Lessee, 3) an act or omission of Lessee or any agent, contractor, servant, invitee, licensee or employee of Lessee,

4.1. **Use of Leased Property:** The Leased Property shall be used as a firearms training facility, including, but not limited to, rifles (both firearm and air), pistols, shotguns and archery equipment.

4.2. **Restrictions on Use:**

(1) **Hours of Operation.** The Leased Property may only be utilized as a shooting range between the hours of 8AM to 8PM or sunset, whichever is earlier.

(2) **Firearm Restrictions.** The following firearms shall not be used on the shooting ranges:
(a) firearms that exceed 6,000 foot-pounds of muzzle energy; and
(b) fully automatic firearms.

(3) **Firearm Range Rules.** Lessee shall use the leased premises in accordance with the Range Rules which are made a part hereof and incorporated by reference as Exhibit "B". The Range Rules may be from time-to-time amended by Lessee with approval by the Lessor.

(4) **Coordination of Events.** Lessee acknowledges the Leased Property borders other property owned by Lessor which is generally used as a public fairgrounds. Lessee agrees to coordinate shooting range activities so as to minimize interference with fairground activities.

(a) Lessee agrees to allow the Polk County Fairground use of the north space of the designated archery range as parking for events deemed necessary such as the Beef Days Rodeo. The space designated is the north section to be designated by posts set in concrete. From the north corner boundary - 220 feet to the south and 750 feet to the East. During use by the Polk County Fairgrounds (Beef Days Rodeo) the space designated to be used for parking shall temporarily be fenced off so to prevent access and/or damages to the shooting range during such said events. See appendix A

(5) **Construction or Demolition of Improvements.** Lessee shall undertake no construction, demolition or alteration of improvements upon the Leased Property without first obtaining the written consent of the Lessor. All construction, demolition and/or alterations shall be made in a good and workmanlike manner, and in compliance with all laws and building codes. Any improvements located on the property at the termination of the lease shall become the property of the Lessor and all rights of the Lessee to the same shall terminate.

5. **Covenants of Lessor:** Lessor covenants and agrees as follows:

That Lessor is the owner of said property and has good right to lease the same and will warrant and defend the leasehold interest hereby created.

That the Lessee may peacefully hold and enjoy the demised premises during the term hereof without any interruption by the Lessor or any other persons claiming under them so long as Lessee shall observe and perform the several covenants and provisions herein provided; subject, however, to the right of Lessor to inspect the demised premises at reasonable times and intervals and subject to the reservation of use as set out above.

or 4) any failure by Lessee to perform all of its obligations under environmental laws, including any failure to perform during Lessee's previous occupation of the Property, or 5) any breach by Lessee under this Agreement. Lessor shall have no liability to Lessee for any injury, loss, or damage caused by third parties, or by any condition of the Property. This obligation to indemnify shall survive termination of the lease and include reasonable attorneys' fees, including attorneys' fees on appeal, and investigation costs and all other reasonable costs, expenses and liabilities incurred by Lessor or its attorney from the first notice that any claim or demand is to be made or may be made. In case that an action or proceeding is brought against Lessor because of such claim, Lessee, upon notice from Lessor, agrees to defend such action or proceeding by hiring counsel reasonably satisfactory to Lessor.

7.3. **Liens:**

(1) Lessee shall pay as due all claims for work done, services rendered, or materials furnished to the Leased Property, and shall keep the same free from any liens. If Lessee fails to pay any such claims or to discharge any lien, Lessor may do so and collect the cost as additional rent. Such action by Lessor shall not constitute a waiver of any right or remedy which Lessor may have on account of Lessee's default.

(2) Lessee may withhold payment of any claim in connection with a good-faith dispute over the obligation to pay, as long as Lessor's property interests are not jeopardized. If a lien is filed as a result of nonpayment, Lessee shall, within ten (10) days after knowledge of the filing, secure the discharge of the lien or deposit with Lessor cash or sufficient corporate surety bond or other surety satisfactory to Lessor in an amount sufficient to discharge the lien plus any costs, attorney fees, and other charges that could accrue as a result of a foreclosure or sale under the lien.

8. **Default:** In the event of default by Lessee hereunder, and such default shall continue for ten (10) days following written notice thereof, the Lessor may take any of the following remedial steps: Lessor may reenter and take possession of the premises and sublease the same, or at its option, may immediately terminate this lease and retake possession of the premises and in either event, Lessee agrees to peacefully return possession of the premises to Lessor, along with all improvements made to the property.

9. **Assignment and Subleasing:** No part of the Leased Property may be assigned, mortgaged, or subleased, nor may a right of use of any portion of the Leased Property be conferred to a third person by any means, without the prior written consent of the Lessor. This provision shall apply to all transfers by operation of law. No consent in one instance shall prevent this provision from applying to a subsequent instance. Lessor may withhold or condition such consent in its sole and arbitrary discretion. This provision does not preclude a third party from using the Leased Property for its intended purposes and within the restrictions of this Agreement provided the third party does meet and comply with all policies regarding the use of the property. Lessee shall develop a policy for third party use of the Leased Property, which shall include, but be not limited to, adequate liability insurance and proof thereof, which policy, or any changes to it, shall not be effective until approved by Lessor.

10. **Miscellaneous Provisions.**

10.1. **Non-waiver.** Waiver by either party of strict performance of any provision of this Agreement shall not waive or prejudice the party's right to require strict performance of the same provision or any other provision in the future. Lessor's acceptance of Lessee's failure to perform an obligation required annually under this Agreement, such as payment of taxes or hosting of the community events in Article 3, shall not affect Lessor's remedies for failure to perform such other obligations.

10.2. **Notices.** Except as otherwise expressly provided by law, any and all notices or other communications required or permitted by this Agreement or by law to be served on or given to a party of this Agreement shall be in writing and shall be deemed duly served and given when personally delivered to the party, any managing employee of the party, or, in lieu of personal service, when deposited in the United States mail, first class postage prepaid, addressed to the appropriate party as follows:

LESSOR
County of Polk
Attn.: County Clerk
102 E. Broadway
Bolivar, MO 65613

LESSEE
Polk County 4-H Council
Attn: Shooting Sports
110 E. Jefferson St.
Bolivar, MO 65613

10.3. Governing Law. This Agreement, and all matters relating to this Agreement, shall be governed by the laws of the State of Missouri in force at the time any need for interpretation of this Agreement or any decision or holding concerning this Agreement arises.

10.4. Binding on Successors. This Agreement shall be binding on and shall inure to the benefit of the heirs, executors, administrators, successors, and assigns of the parties hereto.

10.5. Entry for Inspection. Lessor shall have the right to enter on the Leased Property at any time to determine Lessee's compliance with this Agreement or to make necessary repairs to the Leased Property. Whether or not such inspection is made, the duty of Lessor to make repairs shall not mature until a reasonable time after Lessor has received written notice from Lessee of the repairs that are required.

10.6. Severability. If any provision of this Agreement is held by a court of competent jurisdiction to be either invalid, void, or unenforceable, the remaining provisions of this Agreement shall remain in full force and effect unimpaired by the holding.

10.7. Entire Agreement. This Agreement and its attachments constitute the sole and only agreement between Lessor and Lessee respecting the leasing of the Leased Property to Lessee. Any agreements or representations respecting the Leased Property, their leasing to Lessee by Lessor, or any other matter discussed in this Agreement not expressly set forth or incorporated into this Agreement are null and void.

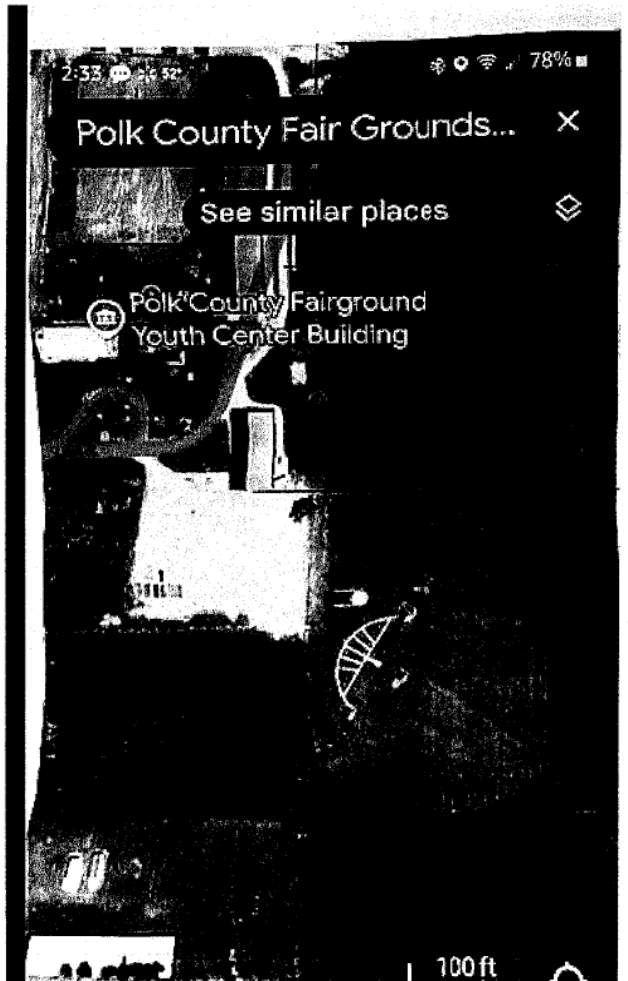
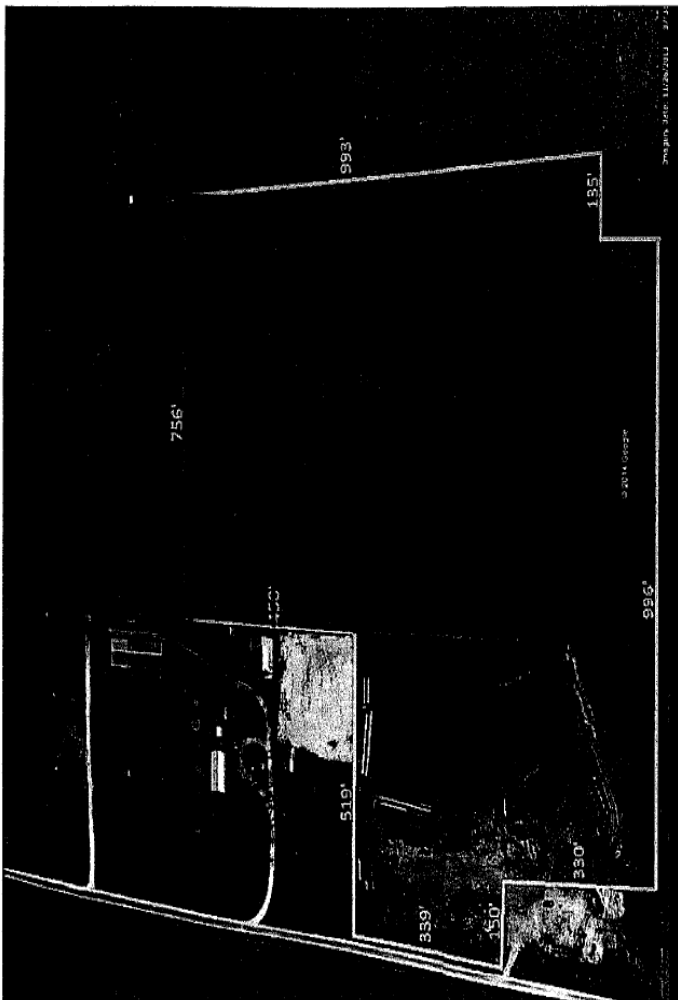
10.8. Holdover by Lessee. If the Lessee does not vacate the Property at the time required, the Lessor shall have the option to treat the Lessee as a Lessee from month to month, subject to all provisions of this lease except the provision for term.

10.9. No Partnership or Joint Venture. Nothing in this Agreement shall be construed to render the Lessor in any way or for any purpose a partner, joint venture, or associate in any relationship with Lessee other than that of Lessor and Lessee, nor shall this Agreement be construed to authorize either party to act as agent for the other.

IN WITNESS WHEREOF, the parties have executed this Agreement as their free act and deed in Polk County, Missouri.

Shannon Hancock
County of Polk, Missouri, Lessor

[Signature] 12-18-24
[Signature] 12-18-24
Polk County 4-H Shooting Sports, Lessee



Order of the Commission to adjourn until 9:00 a.m., Friday, January 17, 2025.
Approved: Shannon Hancock, Presiding Commissioner
Attested: Rachel Lightfoot, County Clerk

Record of the 6th Day of the January Term of the Polk County Commissioners Day’s Proceeding 17th of January 2025

BE IT REMEMBERED THAT: The Polk County Commission met pursuant to adjournment with the following present:

Hon Shannon Hancock, Presiding Commissioner
Hon Kyle Legan, North Associate Commissioner
Hon Bob Moreland, Southern Associate Commissioner

Order of the Commission, the minutes of the last session stand approved as read.

The December 2023 Collector Turnover Railroad and Utility was received from Collector Rachel Boyce on January 15th, 2025.

Collector Rachel Boyce visited with the Commission regarding postmark dates on tax bills.

The Commission met with Prosecuting Attorney Keaton Ashlock regarding the 2025 Regional Child Support budget.

Richard Fink and Ronda Riden, Bolivar visited with the Commission regarding roads in Karlin Acres.

Commission worked on various budgets.

By Order of the Commission, the Polk County Courthouse and other county facilities will be closed Monday, January 20, 2025, in observance of the Martin Luther Kind Jr Holiday.

Order of the Commission to adjourn until 9:00 a.m., Tuesday, January 21, 2025.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk

Record of the 7th Day of the January Term of the Polk County Commissioners Day’s Proceeding 21st of January 2025

BE IT REMEMBERED THAT: The Polk County Commission met pursuant to adjournment with the following present:

Hon Shannon Hancock, Presiding Commissioner
Hon Kyle Legan, North Associate Commissioner
Hon Bob Moreland, Southern Associate Commissioner

Order of the Commission, the minutes of the last session stand approved as read.

The Commission met with Sheriff Danny Morrison regarding his 2025 Sheriff budget.

The Commission met with Coroner Zane Gore regarding his 2025 Coroner budget.

Public Works Supervisor Dallas Stockdale updated the Commission on the conditions of the county roads and bridges.

LaNelda Presley, Bolivar visited with the Commission – general discussion.

Buildings and Grounds Supervisor James Hamby visited with the Commission – general discussion.

Emergency Management Director Rick David visited with the Commission - general discussion.

Order of the Commission to adjourn until 9:00 a.m., Friday, January 24, 2025.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk

Record of the 8th Day of the January Term of the Polk County Commissioners Day’s Proceeding 24th of January 2025

BE IT REMEMBERED THAT: The Polk County Commission met pursuant to adjournment with the following present:

Hon Shannon Hancock, Presiding Commissioner
Hon Kyle Legan, North Associate Commissioner
Hon Bob Moreland, Southern Associate Commissioner

Order of the Commission, the minutes of the last session stand approved as read.

The 2025 budget was presented for approval. Commissioner Moreland made a motion to adopt the 2025 budget as presented and submit the 2025 budget to the Missouri State Auditor's Office. Commissioner Legan seconded the motion. Call of the vote: Hancock-yes, Legan-yes, Moreland-yes.

CERTIFICATION

STATE OF MISSOURI)
)SS.
 COUNTY OF POLK)

I, Rachel Lightfoot, Clerk of the County Commission, in and for said county, hereby certify the above and foregoing to be a true copy of the proceedings of the County Commission, on January 24, 2025, as the same appears on record in my office, in County Commission Record No. 52 at pages 160-210.

In testimony whereof, I have hereunto set my hand and affixed the seal of said Commission, at my office in Bolivar, MO, this 24th day of January, 2025.

Rachel Lightfoot
 Clerk of the County Commission



TO: Scott Fitzpatrick
 State Auditor of Missouri
 P.O. Box 869
 Jefferson City, Missouri 65102

Attention: Jill Wilson

FROM: County Clerk:

Name: Rachel Lightfoot

County: Polk

Date: 01/24/2025

Comments and suggestions regarding 2025 budget forms:

POLK COUNTY
 2025 BUDGET
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POLK COUNTY
2025 BUDGET MESSAGE

Now on this 24th day of January 2025, comes Rachel Lightfoot, Clerk of the County Commission, as budget officer and presents for the records of the County Commission, information and estimates for the year 2025 as required by The County Budget Law (Sections 50.525 to 50.745, RSMo.) being in words and figures as follows:

BUDGET MESSAGE:

The 2024 Budget was once again conservative. Department expenditures averaged 83% of the budgeted amounts. The County did see a 3.79% increase in sales tax revenue last year over 2023, but with the cost of supplies, materials, wages increasing, and the unfunded mandates from the federal and state, we are still struggling to balance our budgets, while still providing services to the citizens of Polk County.

The 2025 Budget will continue to include three Federal funded bridges; Mockingbird Hill Bridge on S 122; a new bridge on E 552 road and a new bridge on E 310 in the Humansville Special Road District. The estimated cost of these three bridges is over 2.5 million, with the county portion being 20% or approximately \$511,000.

The 2025 Budget also includes the ARPA monies received in 2021 and 2022. We are currently working on replacing 7 bridges and/or culvert intersections throughout the county as well as improvements to County property. Without these ARPA funds, these bridge projects and improvements would not have been done, as the County would never have the extra funds available to address them.

The 2025 Budget will be very tight as we have had to budget an estimated transfer into Law Enforcement of \$730,000.00 out of the General Revenue Fund and an additional \$400,000 out of the ARPA Fund. We are struggling with ways to increase our revenues and decrease our expenditures as minimum wage continues to increase along with every-day expenditures. The proposed cuts being discussed at the State level that will affect our revenue sources is very concerning to all counties across the state.

POLK COUNTY
2025 BUDGET MESSAGE

Respectfully submitted,
Shannon Hancock
Shannon Hancock
Presiding Commissioner

POLK COUNTY
2025 BUDGET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2024	
			Federal Share of Expenditures	County Match Percentage Required
U. S. DEPARTMENT OF AGRICULTURE				
Passed through state:				
10.557	Department of Health and Senior Services - Special Supplemental Nutrition Program for Women, Infants, and Children		\$	%
10.559	Summer Food Service Program for Children			
10.665	Office of Administration - Schools and Roads - Grants to States			
12.000	PILT FLOOD CONTROL		37,047.31 174.97	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through state:				
14.228	Department of Economic Development - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			
14.231	Department of Social Services - Emergency Shelter Grants Program			
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
16.710	Public Safety Partnership and Community Policing Grants			
16.922	Equitable Sharing of Seized and Forfeited Property			
Passed through:				
16.540	State Department of Public Safety - Juvenile Justice and Delinquency Prevention - Allocation to States			
16.575	Crime Victim Assistance		79,773.43	
16.588	Violence Against Women Formula Grants			
16.738	Edward Byrne Memorial Justice Assistance Grant Program		10,850.00	
16.580	Cape Girardeau County - Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program			
16	Missouri Sheriffs' Association - Domestic Cannabis Eradication/Suppression Program			

POLK COUNTY
2025 BUDGET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2024	
			Federal Share of Expenditures	County Match Percentage Required
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through state:				
20.205	Highway and Transportation Commission - Highway Planning and Construction	BRO - B084(14) BRO - R084(15) BRO - BRO -	429,917.75 37,096.80	20 20
20.600	State and Community Highway Safety			
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants			
20.607	Alcohol Open Container Requirements			
20.616	National Priority Safety Programs			
20.703	Department of Public Safety - Interagency Hazardous Materials Public Sector Training and Planning Grants			
21.027	APRA FUNDS AND GRANTS		1,941,755.98	
21.032	LATCF		100,000.00	
GENERAL SERVICES ADMINISTRATION				
Passed through state Office of Administration -				
39.003	Donation of Federal Surplus Personal Property			
Passed through the Office of Secretary of State -				
39.011	Election Reform Payments			
ELECTION ASSISTANCE COMMISSION				
Passed through the Office of Secretary of State -				
90.401	Help America Vote Act Requirements Payments			
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through state:				
93.268	Department of Health and Senior Services - Immunization Grants			
Department of Social Services -				
93.563	Child Support Enforcement			
93.569	Community Services Block Grant			

POLK COUNTY
2025 BUDGET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2024	
			Federal Share of Expenditures	County Match Percentage Required
93.575	Department of Health and Senior Services - Child Care and Development Block Grant			
93.658	Department of Social Services - Foster Care - Title IV-E			
93.900	DHS COVID CONFINEMENT GRANT 2022		155,778.75	
93.919	Department of Health and Senior Services - Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs			
93.940	HIV Prevention Activities - Health Department Based Assistance Programs for Chronic Disease Prevention and Control			
93.991	Preventive Health and Health Services Block Grant			
93.994	Maternal and Child Health Services Block Grant to the States			
U. S. DEPARTMENT OF HOMELAND SECURITY				
Passed through State Department of Public Safety:				
97.036	Disaster Grants - Public Assistance Grants (Presidentially declared disasters)			
97.042	Emergency Management Performance Grants		35,252.36	
97.067	Homeland Security Grant Program			
97.137	HOMELAND SECURITY CYBERSECURITY GRANT		60,515.14	
Total Expenditures of Federal Awards			\$ 2,888,162.49	

N/A - Not applicable

POLK COUNTY
2025 BUDGET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor and Program Title	Pass-Through Grantor's Number	Grant Award Amount
GRANTS AWARDED FOR WHICH THERE WERE NO REVENUES OR EXPENDITURES DURING THE YEAR			
Total Grants Awarded for which there were no Revenues or Expenditures during the Year			\$ 0.00

If the county, or any other county official or board was awarded funding directly from the federal government please indicate the DUNS number(s) below:

DUNS

County

Other officials or boards:

POLK COUNTY
2025 SCHEDULE OF ASSESSED VALUATIONS, TAX RATES, & COUNTY LONG-TERM DEBT

ASSESSED VALUATIONS

	Actual 2023	Actual 2024	Proposed 2025
Real Estate	301,648,450	313,512,500	315,000,000
Personal Property	112,137,930	110,061,360	110,000,000
Railroad and Utilities	37,954,637	40,089,595	40,000,000
Total Assessed Valuation	451,741,017	463,663,455	465,000,000

TAX RATE SCHEDULE

Per \$100 Assessed Valuation

TAX PURPOSE	Actual 2023	Actual 2024	Proposed 2025
General Revenue Fund	0.2994	0.2994	0.2994
Special Road and Bridge Fund	0.2581	0.2581	0.2581
County Library	0.2222	0.2222	0.2222
County Health	0.1624	0.1624	0.1624
Senate Bill 40 Board	0.0194	0.0194	0.0194
Senior Citizens Services	0.0461	0.0461	0.0461

COUNTY LONG TERM DEBT (Bonds, Leases, Loans, etc.)

DESCRIPTION	Amount		Principal Payments 2024	Amount Outstanding 12-31-2024
	Outstanding 12-31-2023	Additions 2024		
US Bankcorp Gov Leasing	126,572.28	0.00	126,572.28	0.00
	0.00		0.00	0.00
	0.00		0.00	0.00
	0.00		0.00	0.00
	0.00		0.00	0.00
	0.00		0.00	0.00
	0.00		0.00	0.00
	0.00		0.00	0.00
	0.00		0.00	0.00
	0.00		0.00	0.00
	0.00		0.00	0.00
	0.00		0.00	0.00
	0.00		0.00	0.00
	0.00		0.00	0.00
	0.00		0.00	0.00
	0.00		0.00	0.00

POLK COUNTY
2025 BUDGET
APPROPRIATION ORDER

Whereas the Commission is advised that the budget for the year 2025 has been prepared and adopted in accordance with the County Budget Law (Sections 50.525 to 50.745, RSMo) and had been made available for public distribution between the 13th day of January, 2025, and the 24th day of January, 2025, and that a public hearing was held on the 24th day of January, 2025, preceded by public notice set forth on the 13th day of January, 2025.

And the Commission, being advised in the premises, orders that said budget estimate be spread upon the records of this Commission, and recorded on the records of this Commission, the same as above set out, is hereby approved and adopted this 24th day of January, 2025, as the revised and final budget for Polk County, Missouri, for the year 2025.

And it is further ordered, adjudged and decreed that the following amounts are hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the following funds for 2025, as set forth in the approved column on the pages noted:

Fund Name	Appropriated Amount	Page	through	Page
GENERAL REVENUE FUND	3,699,470.87	10		21
SPECIAL ROAD AND BRIDGE FUND	4,605,700.00	25		28
ASSESSMENT FUND	574,405.00	31		31
GENERAL REVENUE SAVINGS FUND	500,000.00	35		35
ROAD & BRIDGE CAPITAL IMPROVEMENTS FUND	4,480,000.00	39		39
LAW ENFORCEMENT SALES TAX FUND	4,080,193.65	43		45
ARPA FUND	4,300,000.00	49		49
CIRCUIT CLERK GARNISHMENT FEE FUND	10,000.00	53		53
CIRCUIT CLERK INTEREST FUND	4,500.00	57		57
CIRCUIT CLERK LAW LIBRARY FUND	30,000.00	61		61
CIRCUIT CLERK TIME FUND	15,000.00	65		65
CIRCUIT CLERK JUVENILE JUSTICE PRESERVATION FUND	40,000.00	69		69
COLLECTOR TAX MAINTENANCE FUND	91,445.00	73		73
DEPUTY SHERIFF SALARY FUND	31,100.00	77		77
ELECTION SERVICES FUND	97,000.00	81		81
FAMILY JUSTICE FUND	33,900.00	85		85
INMATE SECURITY FUND	28,000.00	89		89
LEPC FUND	0.00	93		93
LAW ENFORCEMENT RESTITUTION FUND	30,000.00	97		97
LAW ENFORCEMENT TRAINING FUND	6,200.00	101		101
MOPS FUND	0.00	105		105
MOORE CEMETARY FUND	600.00	109		109
PA ADMIN HANDLING FUND	2,200.00	113		113
PA DELINQUENT TAX FUND	0.00	117		117
PA TRAINING FUND	12,500.00	121		121
RECORDERS FEE FUND	35,000.00	125		125
REGIONAL CHILD SUPPORT FUND	182,366.00	129		131
SENIOR SERVICES FUND	334,162.88	135		135
SHERIFF CIVIL FUND	30,000.00	139		139
SHERIFF SPECIAL OPERATIONS FUND	0.00	143		143
SHERIFF REVOLVING FUND	17,700.00	147		147
SPECIAL TRUST FUND	10,000.00	151		151
VIETNAM MEMORIAL FUND	3,500.00	155		155

POLK COUNTY
2025 BUDGET
APPROPRIATION ORDER

Fund Name	Appropriated Amount	Page	through	Page
DRUG COURT FUND	10,000.00	159		159

It is further ordered and adjudged that the Clerk of this Commission shall within five (5) days of the 24th day of January, 2025, file a certified copy of this order and judgment with Shirley Allison, County Treasurer of Polk County, Missouri taking said Treasurer's receipt therefor and said Clerks shall forward by registered mail or by electronic means a certified copy of this order and judgment to the State Auditor of Missouri.

Shannon Hancock
Shannon Hancock, Presiding Commissioner
Polk County, Missouri

Kyle Logan
Kyle Logan,
Associate Commissioner Northern District

Rachel Lightfoot
Attest: (Rachel Lightfoot, County Clerk)

Bob Moreland
Bob Moreland,
Associate Commissioner Southern District

POLK COUNTY
2025 SUMMARY OF BUDGETS

NET CASH AVAILABLE FOR 2025	General Revenue Fund		Special Road and Bridge Fund	Assessment Fund	General Revenue Savings Fund	
	Total	Revenue	Fund	Fund	Fund	
	12,057,112.60	2,784,448.70	56,952.00	609,095.78	1,291,971.65	
Revenues, 2025	2,348,615.00	1,335,000.00	805,000.00		0.00	
Property tax	4,725,000.00	0.00	0.00		0.00	
Sales tax	4,339,575.16	164,600.00	3,306,435.00	384,858.34	0.00	
Intergovernmental revenues	977,984.00	628,500.00	115,109.00	0.00	0.00	
Charges for services	459,810.45	100,000.00	5,000.00	29,270.45	45,000.00	
Interest	335,229.00	95,350.00	2,000.00	10,917.00	0.00	
Other	5,456,743.09	600.00	4,200,000.00	33,005.09	69,700.00	
Transfers in	18,642,956.70	2,324,050.00	8,433,544.00	458,050.88	114,700.00	
Total Revenues	30,700,069.30	5,108,498.70	8,490,496.00	1,067,146.66	1,406,671.65	
TOTAL FUNDS AVAILABLE						
Expenditures, 2025	126,947.00	126,947.00			0.00	
County Commission	209,250.00	209,250.00			0.00	
County Clerk	170,130.00	170,130.00			0.00	
Elections	724,475.00	724,475.00			0.00	
Buildings and grounds	649,184.00	139,000.00			0.00	
Employee fringe benefits	86,032.00	86,032.00			0.00	
County Treasurer	321,765.00	230,320.00			0.00	
County Collector	179,516.00	144,516.00			0.00	
Recorder of Deeds	355,580.00	256,080.00			0.00	
Circuit Clerk	8,754.53	8,754.53			0.00	
Court Administration	112,450.00	112,450.00			0.00	
Public Administrator	2,040,285.65	0.00			0.00	
Sheriff	835,244.00	0.00			0.00	
Jail	485,180.00	0.00			0.00	
Prosecuting Attorney	118,210.00	0.00			0.00	
Juvenile Officer	102,290.00	0.00			0.00	
County Coroner	0.00	0.00			0.00	
Health and welfare	0.00	0.00			0.00	
Debt service	961,443.09	781,443.09	180,000.00	0.00	0.00	
Transfers out	158,200.00	69,700.00			0.00	
Emergency Fund	574,405.00			574,405.00	0.00	
Assessor	11,090,700.00		6,610,700.00		0.00	
Highways and roads	6,173,377.13	640,373.25			500,000.00	
Other	25,483,418.40	3,699,470.87	6,790,700.00	574,405.00	500,000.00	
Total Expenditures	ESTIMATED ENDING CASH BALANCE	5,216,650.90	1,409,027.83	1,699,796.00	492,741.66	906,671.65
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00	
ESTIMATED ENDING BALANCE	5,216,650.90	1,409,027.83	1,699,796.00	492,741.66	906,671.65	

POLK COUNTY
SUMMARY OF 2024 ACTUAL AMOUNTS

	Pa Training Fund	Recorders Fee Fund	Regional Child Support Fund	Senior Services Fund	Sheriff Civil Fund
NET CASH AVAILABLE FOR 2024	11,364.08	91,658.10	58,662.31	151,957.54	28,290.21
Revenues, 2024					
Property tax	0.00	0.00	0.00	207,776.84	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	159,297.73	0.00	15,998.71
Charges for services	3,651.25	27,417.75	0.00	0.00	0.00
Interest	0.00	4,149.25	0.00	10,286.60	1,299.03
Other	0.00	13,645.35	6,562.00	2,665.20	0.00
Transfers in	0.00	0.00	3,438.00	0.00	0.00
Total Revenues	3,651.25	45,212.35	169,297.73	220,728.64	17,297.74
TOTAL FUNDS AVAILABLE	15,015.33	136,870.45	227,960.04	372,686.18	45,587.95
Expenditures, 2024					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	28,991.09	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	9,288.67
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	2,000.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	163,899.82	255,538.30	0.00
Total Expenditures	2,000.00	28,991.09	163,899.82	255,538.30	9,288.67
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2024	13,015.33	107,879.36	64,060.22	117,147.88	36,299.28

POLK COUNTY
SUMMARY OF 2024 ACTUAL AMOUNTS

	Sheriff Special Operations Fund	Sheriff Revolving Fund	Special Trust Fund	Vietnam Memorial Fund	Drug Court Fund
NET CASH AVAILABLE FOR 2024	0.00	36,842.93	140.00	3,593.40	0.00
Revenues, 2024					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00	0.00	0.00
Charges for services	0.00	16,300.00	5,745.50	0.00	0.00
Interest	0.00	1,721.20	0.00	139.04	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	18,021.20	5,745.50	139.04	0.00
TOTAL FUNDS AVAILABLE	0.00	54,864.13	5,885.50	3,732.44	0.00
Expenditures, 2024					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	2,852.07	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	2,852.07	0.00	0.00	0.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2024	0.00	52,012.06	5,885.50	3,732.44	0.00

POLK COUNTY
SUMMARY OF 2024 ACTUAL AMOUNTS

	32 Fund	33 Fund	34 Fund	35 Fund	Other Funds
NET CASH AVAILABLE FOR 2024	0.00	0.00	0.00	0.00	0.00
Revenues, 2024					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	0.00	0.00	0.00	0.00
TOTAL FUNDS AVAILABLE	0.00	0.00	0.00	0.00	0.00
Expenditures, 2024					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2024	0.00	0.00	0.00	0.00	0.00

POLK COUNTY
2025 BUDGET
GENERAL REVENUE FUND
SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2024	2,784,448.70
(a) Less outstanding warrants	
2. Net cash available, December 31, 2024	2,784,448.70
3. Estimated revenues for 2025	2,324,050.00
4. Subtotal	5,108,498.70
5. Deduct appropriations for 2025	3,699,470.87
6. Estimated ending cash balance, December 31, 2025	1,409,027.83
7. Other Net Resources Available	
8. Estimated ending balance, December 31, 2025, (After other net resources available)	1,409,027.83
CASH RECONCILIATION	
Cash Available 12-31-2023	3,377,298.66
Revenues - 2024	2,841,573.02
Expenditures - 2024	3,434,422.98
Adjustments:	
Change in outstanding warrants	
Other	
Total	0.00
Cash Available 12-31-2024	2,784,448.70

POLK COUNTY
2025 BUDGET
GENERAL REVENUE FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			1,300,000.00
2024 Property taxes		1,346,584.55	
2023 and prior property taxes	1,299,384.55		
Replacement tax on subclass 3 property	30,113.51	35,570.10	35,000.00
Total	1,329,498.06	1,382,154.65	1,335,000.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Reimb EMA Civil Defense	55.06	1,241.87	4,500.00
Reimb Surveyor - Corner Coop Program	0.00	0.00	0.00
State Treas Jury Fees	0.00	0.00	0.00
Pilt and Interest	0.00	1,700.31	1,500.00
State Treas Child Support Reimb	3,385.89	503.49	500.00
State Records Fund	466.26	18,676.00	20,000.00
Reimb Election Expense	22,376.00	95,928.72	60,000.00
Circuit Clerk Bond Forfeitures	52,091.31	75.00	0.00
Election Grants	0.00	5,738.54	5,500.00
Circuit Clerk Grant	10,918.05	11,817.37	0.00
Recycling Grant	0.00	15,915.20	0.00
Emergency Mgt Grant	0.00	32,600.00	32,600.00
County Clerk Grant	0.00	0.00	40,000.00
Total	89,292.57	184,196.50	164,600.00

POLK COUNTY
2025 BUDGET
GENERAL REVENUE FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
4. CHARGES FOR SERVICES			
Sheriff fees	0.00	0.00	0.00
County Clerk fees	21,513.45	22,862.76	22,000.00
Circuit Clerk fees	44,569.21	34,239.10	50,000.00
Recorder of Deeds fees	137,066.59	137,990.34	150,000.00
Prosecuting Attorney fees	0.00	0.00	0.00
Collector commissions and fees	379,206.74	395,543.55	375,300.00
Collector Software Recovery Fee	1,479.11	1,260.93	1,200.00
Circuit Clerk - Jury Fees	0.00	0.00	0.00
Public Administrator Fees	61,813.63	36,035.82	30,000.00
Total	645,648.73	627,932.50	628,500.00
5. INTEREST INCOME	107,692.24	150,907.00	100,000.00
6. OTHER REVENUES			
Rent - County Property	1,300.00	1,300.00	1,300.00
Delaware Trust Fund	45,002.52	39,906.96	40,000.00
City of Bolivar - Recycling Center	10,000.00	0.00	0.00
Miscellaneous Income	110,605.94	199,412.30	15,250.00
Reimbursement of Employee Ins Prem	2,734.03	206.87	300.00
University Extension - Electric Reimb	2,278.54	1,705.47	2,000.00
GIS Subscriptions	6,125.00	6,375.00	6,500.00
Opioid Settlement	10,017.03	56,493.39	30,000.00
Insurance Settlement	0.00	190,053.38	0.00
Total	188,063.06	495,653.37	95,350.00
7. TRANSFERS IN			
Transfer from Criminal Costs	972.00	369.00	0.00
Transfer from Collector's Tax Maint Fund	0.00	0.00	0.00
Transfer from Moore Cemetery	240.00	360.00	600.00
Transfer from COVID Relief Fund / ARPA	406.40	0.00	0.00
Transfer from Assessment - Overage	0.00	0.00	0.00
Total	1,618.40	729.00	600.00
8. GRAND TOTAL REVENUES	2,361,813.06	2,841,573.02	2,324,050.00

POLK COUNTY
2025 BUDGET
GENERAL REVENUE FUND
APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
GENERAL COUNTY GOVERNMENT					
1. County Commission:					
Commissioners' annual salaries	99,119.00	99,119.00	99,119.00	106,247.00	106,247.00
Clerical annual salaries	0.00	0.00	0.00	0.00	0.00
Office expenses	2,896.07	1,669.45	3,150.00	2,400.00	2,400.00
Equipment	0.00	1,539.98	2,700.00	2,700.00	2,700.00
Mileage and training	3,550.32	3,663.92	6,400.00	5,650.00	5,650.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Legal Notices	1,046.55	1,125.75	1,500.00	1,750.00	1,750.00
Matching Social Security	7,025.68	6,876.63	7,100.00	8,200.00	8,200.00
Total	113,637.62	113,994.73	119,969.00	126,947.00	126,947.00
2. County Clerk:					
County Clerk's annual salary	52,650.00	52,650.00	52,650.00	52,650.00	52,650.00
Deputy and clerical annual salaries	61,912.49	52,274.31	64,000.00	70,000.00	70,000.00
Office expenses	4,454.71	3,566.43	5,600.00	44,850.00	44,850.00
Equipment	25,749.86	16,789.66	20,000.00	22,500.00	22,500.00
Mileage and training	1,978.75	1,118.23	1,100.00	2,750.00	2,750.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Matching Social Security	8,582.23	7,816.68	8,900.00	9,500.00	9,500.00
Recording Fees	123.00	0.00	100.00	1,500.00	1,500.00
Computer Expense	1,110.98	2,397.19	2,500.00	5,500.00	5,500.00
Total	156,562.02	136,612.50	154,850.00	209,250.00	209,250.00

POLK COUNTY
2025 BUDGET
GENERAL REVENUE FUND
APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
3. Elections:					
Judges, clerks, etc.	12,779.00	30,464.67	37,500.00	22,380.00	22,380.00
Office expenses	18,267.40	9,912.08	15,000.00	20,000.00	20,000.00
Rent of polls	1,170.00	2,700.00	3,000.00	2,970.00	2,970.00
Office Supplies	1,680.14	2,777.06	2,650.00	2,100.00	2,100.00
Salaries	33,537.33	41,151.04	48,500.00	32,700.00	32,700.00
Mileage & Training	1,109.19	1,092.67	900.00	1,850.00	1,850.00
Equipment	16,559.37	17,318.44	28,500.00	25,000.00	25,000.00
Election Expenses	22,993.67	73,794.46	75,000.00	50,000.00	50,000.00
Matching Social Security	2,490.12	2,993.06	3,700.00	2,500.00	2,500.00
Legal Advertising	5,632.97	10,026.79	10,000.00	7,500.00	7,500.00
Election Worker Training	1,440.00	3,440.00	4,000.00	2,880.00	2,880.00
Misc / Reimb Election Costs	3,200.21	0.00	250.00	250.00	250.00
Total	120,859.40	195,670.27	229,000.00	170,130.00	170,130.00
4. Buildings and Grounds:					
Custodian's annual salary	94,877.58	78,475.07	105,174.00	87,475.00	87,475.00
Supplies	24,054.14	20,550.49	25,000.00	25,000.00	25,000.00
Utilities	41,123.08	38,836.20	42,600.00	44,800.00	44,800.00
Repairs and upkeep	5,922.09	30,362.43	30,000.00	30,000.00	30,000.00
Equipment / Cell Phone	46,869.58	13,847.67	30,600.00	31,100.00	31,100.00
Buildgs/Grds Crhsse Improve/Repair	616,282.64	1,217,770.29	1,259,702.17	400,000.00	400,000.00
Matching Social Security	7,205.41	5,929.82	8,000.00	6,700.00	6,700.00
Training Expenses	0.00	0.00	0.00	0.00	0.00
Contract Labor / Cleaning	31,380.00	31,380.00	31,380.00	32,400.00	32,400.00
Miscellaneous Projects	1,300.88	1,732.22	2,500.00	2,000.00	2,000.00
Recycling Expenses	5,874.83	19,897.91	51,000.00	35,000.00	35,000.00
Jail Upkeep & Repairs	0.00	23,369.47	30,000.00	30,000.00	30,000.00
Total	874,890.23	1,482,151.57	1,615,956.17	724,475.00	724,475.00

POLK COUNTY
2025 BUDGET
GENERAL REVENUE FUND
APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

POLK COUNTY
2025 BUDGET
GENERAL REVENUE FUND
APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
5. Employee Fringe Benefits:					
Social security	0.00	0.00	0.00	0.00	0.00
LAGERS	0.00	0.00	0.00	0.00	0.00
Insurance, medical	82,937.00	89,155.12	95,000.00	121,500.00	121,500.00
Workers' compensation	13,739.00	10,975.25	15,000.00	15,000.00	15,000.00
Unemployment	0.00	0.00	2,000.00	2,500.00	2,500.00
Total	96,676.00	100,130.37	112,000.00	139,000.00	139,000.00

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
7. Collector:					
Collector's annual salary	51,777.72	52,650.00	52,650.00	52,650.00	52,650.00
Deputy and clerical					
annual salaries	69,181.91	73,011.90	78,762.00	89,570.00	89,570.00
Office expenses	27,306.06	29,844.03	32,800.00	33,300.00	33,300.00
Equipment	19,553.45	19,130.28	26,770.00	28,120.00	28,120.00
Mileage and training	522.62	50.00	800.00	800.00	800.00
Matching Social Security	8,285.21	8,826.14	10,000.00	10,880.00	10,880.00
Legal Advert / Search Fees	5,790.15	4,912.65	9,500.00	9,500.00	9,500.00
Attorney / Legal Fees	0.00	0.00	0.00	2,500.00	2,500.00
Refunds	0.00	0.00	0.00	0.00	0.00
Record Preservation	0.00	0.00	1,500.00	3,000.00	3,000.00
Recording Fees	0.00	0.00	0.00	0.00	0.00
Total	182,417.12	188,425.00	212,782.00	230,320.00	230,320.00

6. Treasurer:					
Treasurer's annual salary	52,650.00	52,650.00	52,650.00	52,650.00	52,650.00
Deputy annual salary	0.00	0.00	0.00	0.00	0.00
Office expenses	2,370.28	2,480.80	4,300.00	4,700.00	4,700.00
Equipment	1,853.00	3,356.00	5,500.00	5,500.00	5,500.00
Mileage and training	1,173.70	1,288.36	3,200.00	3,200.00	3,200.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Matching FICA	4,108.74	4,209.18	4,500.00	4,806.00	4,806.00
Part Time Help	2,889.49	3,109.49	9,248.00	10,176.00	10,176.00
Computer Expense	3,164.74	1,338.13	5,000.00	5,000.00	5,000.00
Contract Labor	0.00	0.00	0.00	0.00	0.00
Total	68,209.95	68,431.96	84,398.00	86,032.00	86,032.00

8. Recorder of Deeds:					
Recorder of Deeds' annual salary	52,650.00	52,650.00	52,650.00	52,650.00	52,650.00
Deputy and clerical					
annual salaries	30,870.78	31,488.64	35,672.00	67,288.00	67,288.00
Office expenses	9,168.70	6,150.32	9,500.00	9,300.00	9,300.00
Equipment	2,568.43	2,009.60	2,800.00	2,300.00	2,300.00
Mileage and training	2,588.20	2,205.64	3,250.00	3,900.00	3,900.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Matching Social Security	7,493.05	7,589.25	8,800.00	9,078.00	9,078.00
Record Preservation	0.00	0.00	0.00	0.00	0.00
Part Time Help	15,637.63	15,808.49	27,083.00	0.00	0.00
Total	120,976.79	117,901.94	139,755.00	144,516.00	144,516.00

POLK COUNTY
2025 BUDGET
GENERAL REVENUE FUND
APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

POLK COUNTY
2025 BUDGET
GENERAL REVENUE FUND
APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
9. Circuit Clerk:					
Deputy and clerical					
annual salaries	19,818.42	17,316.18	17,250.00	39,870.00	39,870.00
Office expenses	27,146.02	25,500.95	35,000.00	35,250.00	35,250.00
Equipment	16,214.60	9,664.54	31,000.00	31,000.00	31,000.00
Mileage and training	8,561.64	6,193.44	12,500.00	13,500.00	13,500.00
Miscellaneous	1,962.95	6,053.95	3,000.00	6,000.00	6,000.00
Jury Expense	15,530.65	17,098.60	30,000.00	50,000.00	50,000.00
Pub Defenders Rent	6,109.68	6,109.68	6,110.00	6,110.00	6,110.00
Fee Bills	0.00	0.00	200.00	200.00	200.00
Probate Guardian Ad Litem	3,227.65	6,737.24	20,000.00	30,000.00	30,000.00
Record Preservation	399.00	12,232.36	20,000.00	10,000.00	10,000.00
Matching Social Security	1,516.08	1,324.66	1,320.00	3,050.00	3,050.00
Jury Supplies	1,326.74	1,579.73	15,000.00	15,000.00	15,000.00
Juvenile GAL	0.00	15,095.28	15,111.00	16,100.00	16,100.00
Total	101,813.43	124,906.61	226,491.00	256,080.00	256,080.00

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
11. Public Administrator:					
Public Administrator's					
annual salary	47,250.00	47,250.00	47,250.00	52,650.00	52,650.00
Office expenses	4,958.41	3,405.37	9,100.00	12,600.00	12,600.00
Equipment	4,029.80	5,603.92	4,850.67	5,300.00	5,300.00
Mileage and training	4,991.20	10,229.53	2,250.00	2,600.00	2,600.00
Matching FICA	5,450.44	5,654.99	5,900.00	6,300.00	6,300.00
Legal Fees	1,278.75	2,406.18	3,000.00	2,500.00	2,500.00
Clerical	25,823.41	28,784.22	30,000.00	30,000.00	30,000.00
Miscellaneous	1,310.05	16.00	1,000.00	500.00	500.00
Total	95,092.06	103,350.21	103,350.67	112,450.00	112,450.00

10. Court Administration:					
Office expenses	492.75	657.00	657.00	1,642.50	1,642.50
Equipment	328.50	328.50	329.00	821.25	821.25
Mileage / Training	1,363.27	1,363.28	1,363.00	1,363.28	1,363.28
Attorney Fees	0.00	1,412.55	8,213.00	4,927.50	4,927.50
Guardian Ad Litem	15,111.01	0.00	0.00	0.00	0.00
Contract GAL	0.00	0.00	0.00	0.00	0.00
Total	17,295.53	3,761.33	10,562.00	8,754.53	8,754.53

TOTAL GENERAL COUNTY GOVERNMENT (1 through 11)	1,948,430.15	2,635,336.49	3,009,113.84	2,207,954.53	2,207,954.53
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POLK COUNTY
2025 BUDGET
GENERAL REVENUE FUND
APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023	2024	2024	2025	2025
	Actual	Actual	Approved	Requested	Approved
20. OTHER GENERAL CO GOVT					
Insurance (Prop/Liab) Bonds	25,893.47	76,232.39	50,500.00	81,500.00	81,500.00
Fin Statement Publication Cost	2,372.33	2,600.12	2,600.00	2,700.00	2,700.00
Dues - MAC/NACO	4,984.00	5,583.00	5,500.00	5,750.00	5,750.00
SW MO Council of Gov	5,116.67	2,500.00	2,500.00	2,500.00	2,500.00
University Extension Service	41,750.00	45,000.00	45,000.00	45,000.00	45,000.00
Copier Expense	5,408.42	7,500.95	6,500.00	37,500.00	37,500.00
Postage Machine	3,968.16	4,267.88	5,000.00	5,000.00	5,000.00
Fax Machine Expense	633.99	679.05	800.00	800.00	800.00
Polk County Fair Association	0.00	650.00	1,300.00	1,300.00	1,300.00
Delaware Trust Fund - Misc Proj	21,500.00	29,000.00	30,000.00	30,000.00	30,000.00
Delaware Trust Fund - Eco Dev	5,000.00	5,000.00	10,000.00	10,000.00	10,000.00
DSL - Internet Service	1,522.52	529.40	1,600.00	1,600.00	1,600.00
Central IT Systems & Support	70,644.63	112,967.20	129,500.00	148,500.00	148,500.00
Web GIS	8,438.79	6,292.32	12,000.00	12,000.00	12,000.00
Miscellaneous(Coll Software)	113.40	735.67	22,000.00	32,000.00	32,000.00
Independent County Audit	0.00	0.00	0.00	30,000.00	30,000.00
Legal Fees	2,665.00	8,336.68	10,000.00	17,000.00	17,000.00
Corona Virus Relief Fund	906.25	0.00	0.00	0.00	0.00
Opioid Settlement	0.00	0.00	30,000.00	50,000.00	50,000.00
Total	200,937.63	307,874.66	364,890.00	513,150.00	513,150.00
Total Other (17 through 20)	284,728.51	420,320.05	494,950.00	640,373.25	640,373.25

POLK COUNTY
2025 BUDGET
GENERAL REVENUE FUND
APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023	2024	2024	2025	2025
	Actual	Actual	Approved	Requested	Approved
HEALTH AND WELFARE					
21. Public Health and Welfare Services:					
TOTAL HEALTH AND WELFARE (21)	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE					
22.					
TOTAL DEBT SERVICE (22)	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT					
23. OPERATING TRANSFERS					
To Assessment Operations	33,000.88	33,006.54	33,006.54	33,005.09	33,005.09
To Child Support	3,438.00	3,438.00	4,094.00	3,438.00	3,438.00
Transfer to LEST	0.00	152,000.00	665,000.00	730,000.00	730,000.00
Transfer to Elect Serv Fund	12,300.39	13,604.90	15,000.00	15,000.00	15,000.00
Transfer to Gen Rev Sav Fund	87,500.00	76,717.00	0.00	0.00	0.00
Transfer to RD & BDG LATCF	0.00	100,000.00	100,000.00	0.00	0.00
TOTAL TRANSFERS OUT (23)	136,239.27	378,766.44	817,100.54	781,443.09	781,443.09
24. EMERGENCY FUND - not less than 3 percent of total estimated revenues	0.00	0.00	76,717.00	69,700.00	69,700.00
25. GRAND TOTAL EXPENDITURES	2,369,397.93	3,434,422.98			
26. GRAND TOTAL APPROPRIATIONS			4,397,881.38	3,699,470.87	3,699,470.87

POLK COUNTY
2025 BUDGET
SPECIAL ROAD AND BRIDGE FUND
SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING BALANCE

1. Cash Available, December 31, 2024	56,952.00
(a) Less outstanding warrants	
2. Net cash available, December 31, 2024	56,952.00
3. Estimated revenues for 2025	8,433,544.00
4. Subtotal	8,490,496.00
5. Deduct appropriations for 2025	6,790,700.00
6. Estimated ending cash balance, December 31, 2025	1,699,796.00
7. Other Net Resources Available	
8. Estimated ending balance, December 31, 2025, (After other net resources available)	1,699,796.00
CASH RECONCILIATION	
Cash Available 12-31-2023	59,397.39
Revenues - 2024	4,792,229.08
Expenditures - 2024	4,794,674.47
Adjustments:	
Change in outstanding warrants	
Other	
Total	0.00
Cash Available 12-31-2024	56,952.00

POLK COUNTY
2025 BUDGET
SPECIAL ROAD AND BRIDGE FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023	2024	2025
	Actual	Actual	Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			800,000.00
2024 Property taxes		798,899.40	
2023 and prior property taxes	773,792.59		
Replacement tax on subclass 3 property	4,820.34	6,765.85	5,000.00
Total	778,612.93	805,665.25	805,000.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
CART	1,391,756.03	1,480,656.84	1,533,840.00
Financial Institution Tax	21.20	14.43	0.00
Flood Control Funds	381.02	174.97	0.00
State Reimbursement/Bridge Projects	5,731.14	782,875.17	1,739,595.00
PILT - Payment in Lieu of Taxes	33,235.00	35,347.00	33,000.00
FEMA - Reimbursement	0.00	0.00	0.00
Total	1,431,124.39	2,299,068.41	3,306,435.00

POLK COUNTY
2025 BUDGET
SPECIAL ROAD AND BRIDGE FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
4. CHARGES FOR SERVICES			
Work for Special Road Districts(Hum Spec)	0.00	0.00	115,109.00
Services Performed	0.00	0.00	0.00
Total	0.00	0.00	115,109.00
5. INTEREST INCOME	3,519.11	11,783.99	5,000.00
6. OTHER REVENUES			
Miscellaneous	13,747.62	3,101.15	500.00
Sale of Equipment / Scrap Metal	2,660.25	2,373.86	1,500.00
Road Districts Dissolved	0.00	0.00	0.00
Workers Comp Refund	0.00	0.00	0.00
Employee Insurance Reimbursement	70.71	236.42	0.00
Total	16,478.58	5,711.43	2,000.00
7. TRANSFERS IN			
Capital Improvements Sales Tax	1,347,000.00	1,570,000.00	4,200,000.00
From ARPA	0.00	0.00	0.00
From GR - LATCF	0.00	100,000.00	0.00
Total	1,347,000.00	1,670,000.00	4,200,000.00
8. GRAND TOTAL REVENUES	3,576,735.01	4,792,229.08	8,433,544.00

POLK COUNTY
2025 BUDGET
SPECIAL ROAD AND BRIDGE FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
1. Annual Salaries of all Road and Bridge Employees	773,914.61	770,086.03	838,000.00	875,000.00	875,000.00
2. Employee Fringe Benefits					
Social security	57,937.37	57,366.35	64,000.00	67,000.00	67,000.00
LAGERS	0.00	0.00	0.00	0.00	0.00
Insurance, medical	101,461.52	121,766.54	138,000.00	166,000.00	166,000.00
Workers' compensation	68,036.00	53,982.00	70,000.00	70,000.00	70,000.00
Unemployment	0.00	0.00	5,000.00	5,000.00	5,000.00
Total	227,434.89	233,114.89	277,000.00	308,000.00	308,000.00
3. Supplies					
Telephone	2,296.91	1,773.06	2,000.00	2,000.00	2,000.00
Mobile Phones	1,007.59	706.00	1,200.00	1,000.00	1,000.00
Utilities	23,022.15	19,325.72	25,000.00	25,000.00	25,000.00
Misc Supplies & Service	99,533.83	63,470.70	100,000.00	100,000.00	100,000.00
Lubricants & Fuels	241,292.09	231,870.76	300,000.00	300,000.00	300,000.00
Mechanics Supplies / Tools	8,135.54	9,682.93	7,000.00	10,000.00	10,000.00
Contract Labor / Cleaning	5,643.57	5,160.00	5,160.00	6,600.00	6,600.00
Total	380,931.68	331,989.17	440,360.00	444,600.00	444,600.00

POLK COUNTY
2025 BUDGET
SPECIAL ROAD AND BRIDGE FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
4. Insurance					
Equipment	50,233.00	58,165.00	52,000.00	60,000.00	60,000.00
Property Insurance	4,590.00	12,956.00	5,000.00	14,000.00	14,000.00
Liability Insurance	20,501.72	25,699.96	22,000.00	26,000.00	26,000.00
Total	75,324.72	96,820.96	79,000.00	100,000.00	100,000.00
5. Road and Bridge Materials					
Lumber & Bridge Materials	1,043.61	5,355.36	4,000.00	4,000.00	4,000.00
Masonry & Gravel	805,873.33	936,750.13	890,000.00	950,000.00	950,000.00
Structural Material & Pipe	144,675.91	130,914.08	120,000.00	150,000.00	150,000.00
Emergency Bridge Needs	0.00	0.00	2,000.00	2,000.00	2,000.00
Road Oil	25,981.49	264,663.60	500,000.00	500,000.00	500,000.00
Hotmix - Paving Projects	688,512.26	539,597.52	500,000.00	500,000.00	500,000.00
S 170 - 1.5 mi					
S 111 - 1.5 mi					
Sunset to Vantown					
Total	1,666,086.60	1,877,280.69	2,016,000.00	2,106,000.00	2,106,000.00
6. Equipment Repairs					
	297,726.54	261,833.10	275,000.00	275,000.00	275,000.00
Total	297,726.54	261,833.10	275,000.00	275,000.00	275,000.00
7. Rentals					
Uniforms	11,565.29	12,748.63	12,000.00	13,000.00	13,000.00
Total	11,565.29	12,748.63	12,000.00	13,000.00	13,000.00

POLK COUNTY
2025 BUDGET
SPECIAL ROAD AND BRIDGE FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
8. Equipment Purchases (capital outlay):	111,743.29	112,943.31	245,000.00	300,000.00	300,000.00
Dump Truck x 2 - 5yr payout					
Gas Pumps					
Tractor & Brush Cutter					
Total	111,743.29	112,943.31	245,000.00	300,000.00	300,000.00
9. Road and Bridge Construction, Repair, and Maintenance Projects:					
Vegetation Control	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

POLK COUNTY
2025 BUDGET
SPECIAL ROAD AND BRIDGE FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
10. Other Expenditures					
Architectural Fees	78,054.89	55,808.24	90,000.00	185,000.00	185,000.00
Federal Bridge Projects	0.00	765,268.18	2,600,000.00	2,000,000.00	2,000,000.00
Physical Exams	2,325.50	2,437.50	2,500.00	3,500.00	3,500.00
Miscellaneous	296.49	100,100.00	100,500.00	500.00	500.00
Recording Fees	0.00	27.00	100.00	100.00	100.00
Total	80,676.88	923,640.92	2,793,100.00	2,189,100.00	2,189,100.00
11. Debt Service					
Total	0.00	0.00	0.00	0.00	0.00
12. Transfers Out					
General Revenue for Administration					
Transfer of CART/MVT to Spec	163,756.53	174,216.77	170,000.00	180,000.00	180,000.00
Transfer of GR 3% Adm Fee	0.00	0.00	0.00	0.00	0.00
Total	163,756.53	174,216.77	170,000.00	180,000.00	180,000.00
13. GRAND TOTAL EXPENDITURES	3,789,161.03	4,794,674.47			
14. GRAND TOTAL APPROPRIATIONS			7,145,460.00	6,790,700.00	6,790,700.00

POLK COUNTY
2025 BUDGET
ASSESSMENT FUND
SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING BALANCE

1. Cash Available, December 31, 2024	609,095.78
(a) Less outstanding warrants	
2. Net cash available, December 31, 2024	609,095.78
3. Estimated revenues for 2025	458,050.88
4. Subtotal	1,067,146.66
5. Deduct appropriations for 2025	574,405.00
6. Estimated ending cash balance, December 31, 2025	492,741.66
7. Other Net Resources Available	
8. Estimated ending balance, December 31, 2025, (After other net resources available)	492,741.66
CASH RECONCILIATION	
Cash Available 12-31-2023	572,821.97
Revenues - 2024	429,250.57
Expenditures - 2024	392,976.76
Adjustments:	
Change in outstanding warrants	
Other	
Total	0.00
Cash Available 12-31-2024	609,095.78

POLK COUNTY
2025 BUDGET
ASSESSMENT FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX	N/A	N/A	N/A
2. SALES TAX	N/A	N/A	N/A
3. INTERGOVERNMENTAL REVENUES			
State Reimbursements	64,293.90	40,006.74	65,406.00
Collector's Withholdings w/ additional .50% withholding	304,503.68	318,087.40	319,197.27
Surtax & Interest	114.19	720.09	255.07
Total	368,911.77	358,814.23	384,858.34
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00
5. INTEREST INCOME	17,980.57	27,556.12	29,270.45
6. OTHER REVENUES			
Sale of Maps	1,254.75	438.50	530.00
Miscellaneous Income	6,498.58	9,361.24	10,350.00
Employee Insurance Reimb	0.00	73.94	37.00
Total	7,753.33	9,873.68	10,917.00
7. TRANSFERS IN			
From GR (3yr average 2020 - 2023)	33,000.88		
From GR (3yr average 2021 - 2024)		33,006.54	
From GR (3yr average 2022 - 2025)			33,005.09
From ARPA	0.00	0.00	0.00
Total	33,000.88	33,006.54	33,005.09
8. GRAND TOTAL REVENUES	427,646.55	429,250.57	458,050.88

POLK COUNTY
2025 BUDGET
ASSESSMENT FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
GENERAL COUNTY GOVERNMENT					
1. ASSESSOR:					
Assessor's annual salary	47,250.00	47,250.00	47,250.00	52,650.00	52,650.00
Deputy and clerical annual salaries	178,846.55	180,589.37	194,683.00	211,820.00	211,820.00
Fringe benefits	63,099.64	69,654.08	75,357.00	92,082.24	98,635.00
Office supplies	3,459.44	3,362.68	5,000.00	5,000.00	5,000.00
Equipment	0.00	0.00	0.00	0.00	0.00
Mileage and training	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Equipment / Purch / Maint	379.05	0.00	7,000.00	7,000.00	7,000.00
Mileage	238.70	18.85	2,000.00	1,900.00	1,900.00
Training	6,458.24	5,406.92	8,700.00	8,700.00	8,700.00
Telephone / Mobile / Internet	3,597.81	3,387.29	4,300.00	4,200.00	4,200.00
Postage	18,511.32	11,528.98	17,000.00	18,000.00	19,000.00
Computer Expense	3,870.76	2,814.78	5,000.00	5,000.00	5,000.00
Assessment Lists	3,075.90	7,436.43	11,000.00	11,000.00	11,000.00
Copier Expense	1,084.44	970.38	3,200.00	3,200.00	3,200.00
GIS Mapping & CAMA	69,743.17	57,330.50	96,200.00	72,000.00	102,000.00
Fuel	1,082.94	942.89	1,600.00	1,600.00	1,600.00
Vehicle Ins / Maintenance	1,200.72	2,083.11	1,600.00	2,200.00	2,200.00
Vehicle Purchase	0.00	0.00	0.00	40,000.00	40,000.00
Misc Expense	10.00	200.00	500.00	500.00	500.00
Fringe Benefits (25 est)					
FICA 20,230					
Health 51,149					
Work Comp 9,000					
Liability Ins 8,000					
Unemployment 2,500					
Life Ins 423					
Concierge 420					
Total	401,908.68	392,976.76	480,390.00	536,852.24	574,405.00
2. Transfers Out					
Total	0.00	0.00	0.00	0.00	0.00
3. GRAND TOTAL EXPENDITURES	401,908.68	392,976.76			
4. GRAND TOTAL APPROPRIATIONS			480,390.00	536,852.24	574,405.00

POLK COUNTY
2025 BUDGET
GENERAL REVENUE SAVINGS FUND
SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

Table with 2 columns: Description and Amount. Rows include Cash Available, Less outstanding warrants, Net cash available, Estimated revenues for 2025, Subtotal, Deduct appropriations for 2025, Estimated ending cash balance, and Other Net Resources Available.

CASH RECONCILIATION

Table with 2 columns: Description and Amount. Rows include Cash Available 12-31-2023, Revenues - 2024, Expenditures - 2024, Adjustments (Change in outstanding warrants, Other, Total), and Cash Available 12-31-2024.

POLK COUNTY
2025 BUDGET
GENERAL REVENUE SAVINGS FUND
ESTIMATED REVENUES BY CLASSIFICATION

Table with 4 columns: Classification, 2023 Actual, 2024 Actual, 2025 Estimated. Rows include PROPERTY TAX REVENUES, SALES TAX REVENUES, INTERGOVERNMENTAL REVENUES, and CHARGES FOR SERVICES.

POLK COUNTY
2025 BUDGET
GENERAL REVENUE SAVINGS FUND
ESTIMATED REVENUES BY CLASSIFICATION

Table with 4 columns: Classification, 2023 Actual, 2024 Actual, 2025 Estimated. Rows include INTEREST INCOME, OTHER REVENUES, TRANSFERS IN, and GRAND TOTAL REVENUES.

POLK COUNTY
2025 BUDGET
GENERAL REVENUE SAVINGS FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

Table with 6 columns: Expenditures (2023 Actual, 2024 Actual), Appropriations (2024 Approved, 2025 Requested, 2025 Approved). Rows include SUMMARY BY FUNCTION and DETAIL OF EXPENDITURES.

POLK COUNTY
2025 BUDGET
ROAD & BRIDGE CAPITAL IMPROVEMENTS FUND
SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2024	2,200,060.37
(a) Less outstanding warrants	_____
2. Net cash available, December 31, 2024	2,200,060.37
3. Estimated revenues for 2025	2,350,000.00
4. Subtotal	4,550,060.37
5. Deduct appropriations for 2025	4,480,000.00
6. Estimated ending cash balance, December 31, 2025	70,060.37
7. Other Net Resources Available	_____
8. Estimated ending balance, December 31, 2025, (After other net resources available)	70,060.37

CASH RECONCILIATION

Cash Available 12-31-2023	1,558,092.39
Revenues - 2024	2,472,116.33
Expenditures - 2024	1,830,148.35
Adjustments:	
Change in outstanding warrants	_____
Other	_____
Total	0.00
Cash Available 12-31-2024	2,200,060.37

POLK COUNTY
2025 BUDGET
ROAD & BRIDGE CAPITAL IMPROVEMENTS FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES	2,324,225.27	2,388,621.07	2,300,000.00
Total	2,324,225.27	2,388,621.07	2,300,000.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

POLK COUNTY
2025 BUDGET
ROAD & BRIDGE CAPITAL IMPROVEMENTS FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
5. INTEREST INCOME	44,610.66	83,495.26	50,000.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	2,368,835.93	2,472,116.33	2,350,000.00

POLK COUNTY
2025 BUDGET
ROAD & BRIDGE CAPITAL IMPROVEMENTS FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations	
	2023 Actual	2024 Actual	2024 Approved	2025 Requested
SUMMARY BY FUNCTION				
County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads	1,620,472.56	1,830,148.35	3,173,000.00	4,480,000.00
Other				
Total	1,620,472.56	1,830,148.35	3,173,000.00	4,480,000.00
GRAND TOTAL EXPENDITURES	1,620,472.56	1,830,148.35	3,173,000.00	4,480,000.00
DETAIL OF EXPENDITURES				
1. TREASURER TRANSFERS				
To Road & Bridge	1,347,000.00	1,570,000.00	2,900,000.00	4,200,000.00
To Special Road Districts	273,472.56	260,148.35	273,000.00	280,000.00
Total	1,620,472.56	1,830,148.35	3,173,000.00	4,480,000.00

POLK COUNTY
2025 BUDGET
LAW ENFORCEMENT SALES TAX FUND
SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2024	1,517.91
(a) Less outstanding warrants	_____
2. Net cash available, December 31, 2024	1,517.91
3. Estimated revenues for 2025	4,080,281.82
4. Subtotal	4,081,799.73
5. Deduct appropriations for 2025	4,080,193.65
6. Estimated ending cash balance, December 31, 2025	1,606.08
7. Other Net Resources Available	_____
8. Estimated ending balance, December 31, 2025, (After other net resources available)	1,606.08

CASH RECONCILIATION

Cash Available 12-31-2023	329,175.82
Revenues - 2024	3,064,162.17
Expenditures - 2024	3,391,820.08
Adjustments:	
Change in outstanding warrants	_____
Other	_____
Total	0.00
Cash Available 12-31-2024	1,517.91

POLK COUNTY
2025 BUDGET
LAW ENFORCEMENT SALES TAX FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes	_____	_____	_____
2024 Property taxes	_____	_____	_____
2023 Property taxes	_____	_____	_____
Replacement tax on subclass 3 property	_____	_____	_____
Total	0.00	0.00	0.00
2. SALES TAX REVENUES	2,324,216.90	2,412,309.50	2,300,000.00
Marijuana Sales Tax	0.00	126,119.83	125,000.00
Total	2,324,216.90	2,538,429.33	2,425,000.00
3. INTERGOVERNMENTAL REVENUES			
Victim Advocate/Cir/Victim Adv Grant	84,967.31	82,002.93	83,000.00
St Treas - Juvenile Grant	11,201.07	9,000.00	10,000.00
Sheriff - Grant	27,061.50	38,150.67	156,781.82
Total	123,229.88	129,153.60	249,781.82
4. CHARGES FOR SERVICES			
Sheriff Fees	30,723.25	24,393.45	30,000.00
Sheriff Board/bill	1,369.58	0.00	1,500.00
Sheriff Phone Commission	13,514.20	13,444.66	13,500.00
Circuit Clerk Fees	80.00	0.00	0.00
Coroner Fees Reimbursed	0.00	0.00	0.00
Total	45,687.03	37,838.11	45,000.00

POLK COUNTY
2025 BUDGET
LAW ENFORCEMENT SALES TAX FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
5. INTEREST INCOME	16,291.30	10,872.78	9,500.00
6. OTHER REVENUES			
Criminal Costs/Boardbill	188,557.04	102,040.48	105,000.00
Sheriff's Sales & Seized Money	0.00	13,806.00	1,000.00
Employee Insurance Reimbursement	600.90	3,497.84	0.00
Miscellaneous / Resource Officer	72,280.00	38,346.03	105,000.00
Workers Comp Refund	0.00	314.87	0.00
Insurance Claim / Refund	0.00	36,603.29	0.00
Total	261,437.94	194,808.51	211,000.00
7. TRANSFERS IN			
Transfer from LERF	0.00	0.00	0.00
Transfer from Pros Atty Admin Fund	2,000.00	0.00	1,500.00
Transfer from Dep Sher Salary w/c Reimb	784.52	1,059.84	500.00
Transfer from General Revenue	0.00	152,000.00	730,000.00
Transfer from Sheriff's Revolving Fund	8,000.00	0.00	8,000.00
Transfer from Cares Act / ARPA	1,845.00	0.00	400,000.00
Total	12,629.52	153,059.84	1,140,000.00
8. GRAND TOTAL REVENUES	2,783,492.57	3,064,162.17	4,080,281.82

POLK COUNTY
2025 BUDGET
LAW ENFORCEMENT SALES TAX FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
SUMMARY BY FUNCTION					
County Commission	_____	_____	_____	_____	_____
County Clerk	_____	_____	_____	_____	_____
Elections	_____	_____	_____	_____	_____
Buildings and grounds	_____	_____	_____	_____	_____
Employee fringe benefits	340,593.70	367,881.96	424,695.00	532,510.00	510,184.00
County Treasurer	_____	_____	_____	_____	_____
County Collector	_____	_____	_____	_____	_____
Recorder of Deeds	_____	_____	_____	_____	_____
Circuit Clerk	_____	_____	_____	_____	_____
Court Administration	_____	_____	_____	_____	_____
Public Administrator	_____	_____	_____	_____	_____
Sheriff	1,538,948.62	1,678,856.64	1,796,261.00	1,993,545.65	1,955,285.65
Jail	724,700.47	743,776.29	821,620.00	893,874.00	835,244.00
Prosecuting Attorney	382,422.95	439,654.79	483,380.00	534,650.00	470,480.00
Juvenile Officer	109,776.73	101,534.45	118,210.00	118,210.00	118,210.00
County Coroner	46,308.10	60,115.95	64,860.00	114,490.00	102,290.00
Health and welfare	_____	_____	_____	_____	_____
Debt service	_____	_____	_____	_____	_____
Transfers out	_____	_____	_____	_____	_____
Emergency Fund	0.00	0.00	103,895.00	88,500.00	88,500.00
Assessor	_____	_____	_____	_____	_____
Highways and roads	_____	_____	_____	_____	_____
Other	_____	_____	_____	_____	_____
Total	3,142,750.57	3,391,820.08	3,812,921.00	4,275,779.65	4,080,193.65
GRAND TOTAL EXPENDITURES	3,142,750.57	3,391,820.08	3,812,921.00	4,275,779.65	4,080,193.65

DETAIL OF EXPENDITURES

1. SHERIFF					
Sheriff's Salary	69,424.36	76,759.90	81,000.00	101,400.00	101,400.00
Other Salaries/SS/Unif Allowance	967,046.94	1,052,477.61	1,043,260.00	1,235,840.00	1,197,580.00
Office Exp/Equip Purch/Maint	71,020.91	77,094.77	88,000.00	94,000.00	94,000.00
DARE Program	2,247.35	1,922.03	3,000.00	3,000.00	3,000.00
Vehicles Purch/Maint/Equip/Ins	225,548.37	213,087.19	218,301.00	260,000.00	260,000.00
Officers Equip/Weapons	11,296.40	5,159.51	10,500.00	10,500.00	10,500.00
Overtime - Grant Funds	50,015.63	110,929.59	196,000.00	125,605.65	125,605.65
Liability Insurance / Major Cases	52,860.00	57,816.00	54,000.00	61,000.00	61,000.00
Physical Exams / Atty Fees	0.00	0.00	1,000.00	1,000.00	1,000.00
Fuel Purchase	88,004.16	83,317.09	100,000.00	100,000.00	100,000.00
Misc / Transfers	1,484.50	292.95	1,200.00	1,200.00	1,200.00
Total	1,538,948.62	1,678,856.64	1,796,261.00	1,993,545.65	1,955,285.65

POLK COUNTY
2025 BUDGET
LAW ENFORCEMENT SALES TAX FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
2. JAIL					
Board of Prisoners	4,095.00	23,239.64	20,000.00	30,000.00	20,000.00
Prisoner Medical Expense	55,420.77	81,252.11	57,560.00	82,000.00	82,000.00
Utilities	44,836.79	44,302.63	54,060.00	54,060.00	54,060.00
Repairs & Upkeep	0.00	0.00	0.00	0.00	0.00
Jail Supplies	2,512.48	3,140.98	3,500.00	3,500.00	3,500.00
Equipment Purchase / Maintenance	28,726.91	23,745.98	25,500.00	30,000.00	30,000.00
Property Insurance	6,245.00	10,228.00	8,000.00	11,000.00	11,000.00
Miscellaneous	1,474.35	2,577.80	2,000.00	2,600.00	2,600.00
Salaries/SS/Uniform Allowance	525,080.08	513,038.76	568,000.00	612,714.00	564,084.00
Board/bill Meals	54,103.00	41,928.30	80,000.00	65,000.00	65,000.00
Prisoner Extradition	2,206.09	322.09	3,000.00	3,000.00	3,000.00
Total	724,700.47	743,776.29	821,620.00	893,874.00	835,244.00
3. PROSECUTING ATTORNEY					
Prosecuting Attorney Salary	153,124.62	159,806.99	162,000.00	167,800.00	167,800.00
Asst Prosecuting Atty Salary	25,000.00	47,596.11	75,000.00	85,000.00	28,850.00
Clerical Salaries	73,390.24	97,065.25	102,900.00	130,100.00	130,100.00
Victim's Advocate Exp x 2 - Grant	89,151.83	79,773.43	80,580.00	85,600.00	85,580.00
Office Expense	9,578.03	11,380.54	11,400.00	13,400.00	13,400.00
Equipment Purchase / Maint	4,313.30	13,062.65	10,500.00	10,500.00	8,500.00
Expert Witnesses	0.00	0.00	3,500.00	3,500.00	3,500.00
Matching Social Security	24,834.54	28,219.17	31,500.00	34,850.00	30,750.00
Pros Atty - Lodging / Mileage	344.80	384.40	1,500.00	900.00	0.00
Dues / Training Expense	1,035.60	632.49	2,000.00	1,000.00	0.00
Depositions	1,649.99	1,704.40	2,500.00	2,000.00	2,000.00
Miscellaneous	0.00	29.36	0.00	0.00	0.00
Total	382,422.95	439,654.79	483,380.00	534,650.00	470,480.00
4. JUVENILE OFFICE					
Departmental Expenses	33,079.69	23,703.92	35,283.00	35,283.00	35,283.00
Maintenance of Effort	66,095.97	68,230.53	72,927.00	72,927.00	72,927.00
Grant Expense	10,601.07	9,600.00	10,000.00	10,000.00	10,000.00
Total	109,776.73	101,534.45	118,210.00	118,210.00	118,210.00

POLK COUNTY
2025 BUDGET
LAW ENFORCEMENT SALES TAX FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
5. CORONER					
Coroner Salary	16,800.00	16,800.00	16,800.00	18,720.00	18,720.00
Office Expense	1,694.65	2,495.18	2,850.00	3,900.00	3,200.00
Equipment Purchase/Maint/Comp	105.16	134.66	2,000.00	6,300.00	4,800.00
Mileage & Training	472.30	89.10	300.00	300.00	300.00
Autopsy Expense	18,485.00	22,844.00	25,000.00	50,000.00	45,000.00
Cremations	950.00	1,600.00	2,000.00	2,000.00	2,000.00
Matching Social Security	1,629.98	1,983.54	2,000.00	2,150.00	2,150.00
Toxicology Fees	0.00	0.00	0.00	15,750.00	10,750.00
Transportation Charges	0.00	280.00	1,000.00	1,000.00	1,000.00
Vehicle Fuel Purchase	397.93	788.85	1,000.00	1,000.00	1,000.00
Vehicle Maintenance	178.74	2,198.94	2,500.00	2,500.00	2,500.00
Vehicle Insurance	459.00	1,541.00	500.00	1,600.00	1,600.00
Deputy Coroner	5,135.34	9,360.68	8,910.00	9,270.00	9,270.00
Total	46,308.10	60,115.95	64,860.00	114,490.00	102,290.00
6. EMPL FRINGE BENEF / MISC					
Insurance - Dept Liability	51,964.20	65,139.75	55,000.00	70,000.00	70,000.00
Worker's Compensation	60,474.00	53,018.00	65,895.00	62,000.00	62,000.00
Unemployment	0.00	348.60	5,000.00	5,000.00	5,000.00
Health/Medical Insurance	216,527.50	233,871.61	282,000.00	380,000.00	357,674.00
Pros Atty Retirement	11,628.00	15,504.00	16,800.00	15,510.00	15,510.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Total	340,593.70	367,881.96	424,695.00	532,510.00	510,184.00
7. EMERGENCY FUND - NOT LESS THAN 3% OF TOTAL EST REV					
	0.00	0.00	103,895.00	88,500.00	88,500.00
Total	0.00	0.00	103,895.00	88,500.00	88,500.00

POLK COUNTY
2025 BUDGET
ARPA FUND
SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING BALANCE

1. Cash Available, December 31, 2024	4,161,209.69
(a) Less outstanding warrants	
2. Net cash available, December 31, 2024	4,161,209.69
3. Estimated revenues for 2025	200,000.00
4. Subtotal	4,361,209.69
5. Deduct appropriations for 2025	4,300,000.00
6. Estimated ending cash balance, December 31, 2025	61,209.69
7. Other Net Resources Available	
8. Estimated ending balance, December 31, 2025, (After other net resources available)	61,209.69
CASH RECONCILIATION	
Cash Available 12-31-2023	5,801,186.90
Revenues - 2024	202,707.51
Expenditures - 2024	1,842,684.72
Adjustments:	
Change in outstanding warrants	
Other	
Total	0.00
Cash Available 12-31-2024	4,161,209.69

POLK COUNTY
2025 BUDGET
ARPA FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
IRS Relief Funds	0.00	0.00	0.00
LATCF Funds	0.00	0.00	0.00
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

POLK COUNTY
 2025 BUDGET
 CIRCUIT CLERK JUVENILE JUSTICE PRESERVATION FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
5. INTEREST INCOME			
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	19,841.26	20,826.34	5,500.00

POLK COUNTY
 2025 BUDGET
 CIRCUIT CLERK JUVENILE JUSTICE PRESERVATION
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk	9,880.58	3,595.00	40,000.00	40,000.00	40,000.00
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	9,880.58	3,595.00	40,000.00	40,000.00	40,000.00
GRAND TOTAL EXPENDITURES	9,880.58	3,595.00	40,000.00	40,000.00	40,000.00

DETAIL OF EXPENDITURES

1. EXPENSES	9,880.58	3,595.00	40,000.00	40,000.00	40,000.00
Total	9,880.58	3,595.00	40,000.00	40,000.00	40,000.00

POLK COUNTY
 2025 BUDGET
 COLLECTOR TAX MAINTENANCE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	79,683.59
(a) Less outstanding warrants	
2. Net cash available, December 31, 2024	79,683.59
3. Estimated revenues for 2025	44,400.00
4. Subtotal	124,083.59
5. Deduct appropriations for 2025	91,445.00
6. Estimated ending cash balance, December 31, 2025	32,638.59
7. Other Net Resources Available	
8. Estimated ending balance, December 31, 2025, (After other net resources available)	32,638.59
CASH RECONCILIATION	
Cash Available 12-31-2023	48,669.48
Revenues - 2024	49,944.47
Expenditures - 2024	18,930.36
Adjustments:	
Change in outstanding warrants	
Other	
Total	0.00
Cash Available 12-31-2024	79,683.59

POLK COUNTY
 2025 BUDGET
 COLLECTOR TAX MAINTENANCE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Collector's Tax Collection	43,234.30	47,154.95	43,000.00
Surtax and Interest	15.37	98.61	0.00
Total	43,249.67	47,253.56	43,000.00

POLK COUNTY
2025 BUDGET
COLLECTOR TAX MAINTENANCE FUND
ESTIMATED REVENUES BY CLASSIFICATION

Table with 4 columns: 2023 Actual, 2024 Actual, 2025 Estimated. Rows include INTEREST INCOME, OTHER REVENUES, TRANSFERS IN, and GRAND TOTAL REVENUES.

POLK COUNTY
2025 BUDGET
COLLECTOR TAX MAINTENANCE FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

Table with 5 columns: 2023 Actual, 2024 Actual, 2024 Approved, 2025 Requested, 2025 Approved. Includes SUMMARY BY FUNCTION and GRAND TOTAL EXPENDITURES.

DETAIL OF EXPENDITURES

Table with 5 columns: 2023 Actual, 2024 Actual, 2024 Approved, 2025 Requested, 2025 Approved. Includes COLLECTOR'S TAX MAINT and Total.

POLK COUNTY
2025 BUDGET
DEPUTY SHERIFF SALARY FUND
SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

Table with 2 columns: Description, Amount. Rows include Cash Available, Net cash available, Estimated revenues for 2025, Subtotal, Deduct appropriations for 2025, Estimated ending cash balance, Other Net Resources Available, and Estimated ending balance.

CASH RECONCILIATION

Table with 2 columns: Description, Amount. Rows include Cash Available 12-31-2023, Revenues - 2024, Expenditures - 2024, Adjustments (Change in outstanding warrants, Other), Total, and Cash Available 12-31-2024.

POLK COUNTY
2025 BUDGET
DEPUTY SHERIFF SALARY FUND
ESTIMATED REVENUES BY CLASSIFICATION

Table with 4 columns: 2023 Actual, 2024 Actual, 2025 Estimated. Rows include PROPERTY TAX REVENUES, SALES TAX REVENUES, INTERGOVERNMENTAL REVENUES, and CHARGES FOR SERVICES.

POLK COUNTY
2025 BUDGET
DEPUTY SHERIFF SALARY FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
5. INTEREST INCOME			
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	38,765.21	41,151.67	38,500.00

POLK COUNTY
2025 BUDGET
DEPUTY SHERIFF SALARY FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff	36,332.33	44,630.85	51,883.00	31,100.00	31,100.00
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	36,332.33	44,630.85	51,883.00	31,100.00	31,100.00
GRAND TOTAL EXPENDITURES	36,332.33	44,630.85	51,883.00	31,100.00	31,100.00
DETAIL OF EXPENDITURES					
1. DEPUTY SHERIFF SALARY FEES					
Dept of MO Fees	6,447.30	11,394.90	10,000.00	10,000.00	10,000.00
Payroll for Deputies / Grant	29,100.51	32,176.11	40,638.00	20,600.00	20,600.00
Treas Transfer to Sher Civil Fee	0.00	0.00	0.00	0.00	0.00
Treas Transfer to LEST/WK Comp	784.52	1,059.84	1,245.00	500.00	500.00
Total	36,332.33	44,630.85	51,883.00	31,100.00	31,100.00

POLK COUNTY
2025 BUDGET
ELECTION SERVICES FUND
SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2024	90,875.75
(a) Less outstanding warrants	
2. Net cash available, December 31, 2024	90,875.75
3. Estimated revenues for 2025	26,875.00
4. Subtotal	117,750.75
5. Deduct appropriations for 2025	97,000.00
6. Estimated ending cash balance, December 31, 2025	20,750.75
7. Other Net Resources Available	
8. Estimated ending balance, December 31, 2025, (After other net resources available)	20,750.75

CASH RECONCILIATION

Cash Available 12-31-2023	95,307.34
Revenues - 2024	19,089.03
Expenditures - 2024	23,526.62
Adjustments:	
Change in outstanding warrants	
Other	
Total	0.00
Cash Available 12-31-2024	90,875.75

POLK COUNTY
2025 BUDGET
ELECTION SERVICES FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
St Treasurer - Transaction Fee Reimb	3,691.10	2,205.00	2,000.00
Secretary of State - CARES Act/HAVA	0.00	0.00	11,500.00
Total	3,691.10	2,205.00	13,500.00
4. CHARGES FOR SERVICES			
Equipment Maintenance	8,975.00	7,375.00	7,375.00
Total	8,975.00	7,375.00	7,375.00

POLK COUNTY
2025 BUDGET
FAMILY JUSTICE FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
5. INTEREST INCOME	1,120.30	1,547.78	1,100.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	7,345.80	7,287.78	6,600.00

POLK COUNTY
2025 BUDGET
FAMILY JUSTICE FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt servioc					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads	5,756.39	5,252.91	32,700.00	33,900.00	33,900.00
Other	5,756.39	5,252.91	32,700.00	33,900.00	33,900.00
Total	5,756.39	5,252.91	32,700.00	33,900.00	33,900.00
GRAND TOTAL EXPENDITURES	5,756.39	5,252.91	32,700.00	33,900.00	33,900.00
DETAIL OF EXPENDITURES					
1. FAMILY JUSTICE	0.00	0.00	0.00	0.00	0.00
Office Supplies					
Miscellaneous	1,639.86	50.00	10,000.00	10,000.00	10,000.00
Contract Labor	0.00	0.00	1,200.00	2,400.00	2,400.00
Guardian Ad Litem	3,765.50	4,240.00	20,000.00	20,000.00	20,000.00
Cell Phones	351.03	962.91	1,500.00	1,500.00	1,500.00
Total	5,756.39	5,252.91	32,700.00	33,900.00	33,900.00

POLK COUNTY
2025 BUDGET
INMATE SECURITY FUND
SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2024	69,540.06
(a) Less outstanding warrants	
2. Net cash available, December 31, 2024	69,540.06
3. Estimated revenues for 2025	16,200.00
4. Subtotal	85,740.06
5. Deduct appropriations for 2025	28,000.00
6. Estimated ending cash balance, December 31, 2025	57,740.06
7. Other Net Resources Available	
8. Estimated ending balance, December 31, 2025, (After other net resources available)	57,740.06

CASH RECONCILIATION

Cash Available 12-31-2023	61,627.48
Revenues - 2024	14,397.24
Expenditures - 2024	6,484.66
Adjustments:	
Change in outstanding warrants	
Other	
Total	0.00
Cash Available 12-31-2024	69,540.06

POLK COUNTY
2025 BUDGET
INMATE SECURITY FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
City of Bolivar	594.50	704.00	700.00
Circuit Clerk	8,222.63	6,271.78	7,000.00
Sheriff - Commissary Fee	6,777.97	6,045.77	7,000.00
Total	15,595.10	13,021.55	14,700.00

POLK COUNTY
2025 BUDGET
RECORDERS FEE FUND
ESTIMATED REVENUES BY CLASSIFICATION

Table with 4 columns: 2023 Actual, 2024 Actual, 2025 Estimated, and Description. Rows include Interest Income, Other Revenues (Grants), Transfers In, and Grand Total Revenues.

POLK COUNTY
2025 BUDGET
RECORDERS FEE FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

Table with 5 columns: 2023 Actual, 2024 Actual, 2024 Approved, 2025 Requested, 2025 Approved. Rows include County Commission, County Clerk, Elections, Buildings and grounds, Employee fringe benefits, County Treasurer, County Collector, Recorder of Deeds, Circuit Clerk, Court Administration, Public Administrator, Sheriff, Jail, Prosecuting Attorney, Juvenile Officer, County Coroner, Health and welfare, Debt service, Transfers out, Emergency Fund, Assessor, Highways and roads, Other, and Grand Total Expenditures.

DETAIL OF EXPENDITURES

Table with 5 columns: Description, 2023 Actual, 2024 Actual, 2024 Approved, 2025 Requested, 2025 Approved. Rows include Recorder's User's Fund (Computer Expense, Record Preservation, Equipment Purchase, Miscellaneous) and a Total row.

POLK COUNTY
2025 BUDGET
REGIONAL CHILD SUPPORT FUND
SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

Table with 2 columns: Description and Amount. Rows include Cash Available, Less outstanding warrants, Net cash available, Estimated revenues for 2025, Subtotal, Deduct appropriations for 2025, Estimated ending cash balance, Other Net Resources Available, and Estimated ending balance.

CASH RECONCILIATION

Table with 2 columns: Description and Amount. Rows include Cash Available 12-31-2023, Revenues - 2024, Expenditures - 2024, Adjustments (Change in outstanding warrants, Other), and Cash Available 12-31-2024.

POLK COUNTY
2025 BUDGET
REGIONAL CHILD SUPPORT FUND
ESTIMATED REVENUES BY CLASSIFICATION

Table with 4 columns: Description, 2023 Actual, 2024 Actual, 2025 Estimated. Rows include Property Tax Revenues (2025, 2024, 2023 Property taxes, Replacement tax on subclass 3 property), Sales Tax Revenues, Intergovernmental Revenues (State Treas - Operations Reimbursement), and Charges for Services.

POLK COUNTY
 2025 BUDGET
 SENIOR SERVICES FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>117,147.88</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>117,147.88</u>
3. Estimated revenues for 2025	<u>217,015.00</u>
4. Subtotal	<u>334,162.88</u>
5. Deduct appropriations for 2025	<u>334,162.88</u>
6. Estimated ending cash balance, December 31, 2025	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u>0.00</u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>151,957.54</u>
Revenues - 2024	<u>220,728.64</u>
Expenditures - 2024	<u>255,538.30</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u>117,147.88</u>

POLK COUNTY
 2025 BUDGET
 SENIOR SERVICES FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			208,535.00
2024 Property taxes		207,307.61	
2023 Property taxes	200,072.77		
Replacement tax on subclass 3 property	74.79	469.23	80.00
Total	<u>200,147.56</u>	<u>207,776.84</u>	<u>208,615.00</u>
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

POLK COUNTY
 2025 BUDGET
 SENIOR SERVICES FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
5. INTEREST INCOME	5,839.39	10,286.60	7,500.00
6. OTHER REVENUES			
Financial Instit Tax	8.48	8.86	400.00
Miscellaneous	640.39	2,656.34	500.00
Total	<u>648.87</u>	<u>2,665.20</u>	<u>900.00</u>
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	<u>206,635.82</u>	<u>220,728.64</u>	<u>217,015.00</u>

POLK COUNTY
 2025 BUDGET
 SENIOR SERVICES FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	202,602.55	255,538.30	339,693.48	334,162.88	334,162.88
Total	<u>202,602.55</u>	<u>255,538.30</u>	<u>339,693.48</u>	<u>334,162.88</u>	<u>334,162.88</u>
GRAND TOTAL EXPENDITURES	<u>202,602.55</u>	<u>255,538.30</u>	<u>339,693.48</u>	<u>334,162.88</u>	<u>334,162.88</u>
DETAIL OF EXPENDITURES					
1. SENIOR CITIZENS SERVICES					
Office Supplies	2,000.00	0.00	2,000.00	2,000.00	2,000.00
Postage	0.00	0.00	200.00	200.00	200.00
Board Mileage	198.00	0.00	1,000.00	1,000.00	1,000.00
Training Mileage	0.00	0.00	1,000.00	1,000.00	1,000.00
Lodging	0.00	0.00	0.00	0.00	0.00
Registration Fees	0.00	0.00	0.00	0.00	0.00
Legal Advertisement	196.14	42.24	1,000.00	1,000.00	1,000.00
Audit Expense	0.00	0.00	16,000.00	16,000.00	16,000.00
Insurance	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Contract Services	200,208.41	255,496.06	318,493.48	312,962.88	312,962.88
Total	<u>202,602.55</u>	<u>255,538.30</u>	<u>339,693.48</u>	<u>334,162.88</u>	<u>334,162.88</u>

POLK COUNTY
2025 BUDGET
SHERIFF CIVIL FUND
SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2024	<u>36,299.28</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>36,299.28</u>
3. Estimated revenues for 2025	<u>17,300.00</u>
4. Subtotal	<u>53,599.28</u>
5. Deduct appropriations for 2025	<u>30,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>23,599.28</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u>23,599.28</u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>28,290.21</u>
Revenues - 2024	<u>17,297.74</u>
Expenditures - 2024	<u>9,288.67</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u>36,299.28</u>

POLK COUNTY
2025 BUDGET
SHERIFF CIVIL FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes	<u> </u>		
2024 Property taxes	<u> </u>		
2023 Property taxes	<u> </u>		
Replacement tax on subclass 3 property	<u> </u>		
Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
2. SALES TAX REVENUES			
Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
3. INTERGOVERNMENTAL REVENUES			
Sheriff Fees	<u>14,646.58</u>	<u>15,998.71</u>	<u>16,000.00</u>
Total	<u>14,646.58</u>	<u>15,998.71</u>	<u>16,000.00</u>
4. CHARGES FOR SERVICES			
Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

POLK COUNTY
2025 BUDGET
SHERIFF CIVIL FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
5. INTEREST INCOME	<u>930.81</u>	<u>1,299.03</u>	<u>1,300.00</u>
6. OTHER REVENUES	<u>23.75</u>	<u>0.00</u>	<u>0.00</u>
Total	<u>23.75</u>	<u>0.00</u>	<u>0.00</u>
7. TRANSFERS IN			
Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
8. GRAND TOTAL REVENUES	<u>15,601.14</u>	<u>17,297.74</u>	<u>17,300.00</u>

POLK COUNTY
2025 BUDGET
SHERIFF CIVIL FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff	<u>27,645.21</u>	<u>9,288.67</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	<u>27,645.21</u>	<u>9,288.67</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>
GRAND TOTAL EXPENDITURES	<u>27,645.21</u>	<u>9,288.67</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>
DETAIL OF EXPENDITURES					
1. SHERIFF CIVIL FEES					
Equipment	<u>27,645.21</u>	<u>9,288.67</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>
Transfer to DSSSF	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	<u>27,645.21</u>	<u>9,288.67</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>

POLK COUNTY
 2025 BUDGET
 SHERIFF SPECIAL OPERATIONS FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	0.00
(a) Less outstanding warrants	_____
2. Net cash available, December 31, 2024	0.00
3. Estimated revenues for 2025	0.00
4. Subtotal	0.00
5. Deduct appropriations for 2025	0.00
6. Estimated ending cash balance, December 31, 2025	0.00
7. Other Net Resources Available	_____
8. Estimated ending balance, December 31, 2025, (After other net resources available)	0.00

CASH RECONCILIATION

Cash Available 12-31-2023	0.00
Revenues - 2024	0.00
Expenditures - 2024	0.00
Adjustments:	
Change in outstanding warrants	_____
Other	_____
Total	0.00
Cash Available 12-31-2024	0.00

POLK COUNTY
 2025 BUDGET
 SHERIFF SPECIAL OPERATIONS FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes	_____		
2024 Property taxes	_____		
2023 Property taxes	_____		
Replacement tax on subclass 3 property	_____		
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

POLK COUNTY
 2025 BUDGET
 SHERIFF SPECIAL OPERATIONS FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
5. INTEREST INCOME			
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	0.00	0.00	0.00

POLK COUNTY
 2025 BUDGET
 SHERIFF SPECIAL OPERATIONS FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
SUMMARY BY FUNCTION					
County Commission	_____				
County Clerk	_____				
Elections	_____				
Buildings and grounds	_____				
Employee fringe benefits	_____				
County Treasurer	_____				
County Collector	_____				
Recorder of Deeds	_____				
Circuit Clerk	_____				
Court Administration	_____				
Public Administrator	_____				
Sheriff	2,793.33	0.00	0.00	0.00	0.00
Jail	_____				
Prosecuting Attorney	_____				
Juvenile Officer	_____				
County Coroner	_____				
Health and welfare	_____				
Debt service	_____				
Transfers out	_____				
Emergency Fund	_____				
Assessor	_____				
Highways and roads	_____				
Other	_____				
Total	2,793.33	0.00	0.00	0.00	0.00
GRAND TOTAL EXPENDITURES	2,793.33	0.00	0.00	0.00	0.00
DETAIL OF EXPENDITURES					
1. SHERIFF SPECIAL OPERATIONS	2,793.33	0.00	0.00	0.00	0.00
Total	2,793.33	0.00	0.00	0.00	0.00

POLK COUNTY
2025 BUDGET
SHERIFF REVOLVING FUND
SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2024	52,012.06
(a) Less outstanding warrants	_____
2. Net cash available, December 31, 2024	52,012.06
3. Estimated revenues for 2025	17,750.00
4. Subtotal	69,762.06
5. Deduct appropriations for 2025	17,700.00
6. Estimated ending cash balance, December 31, 2025	52,062.06
7. Other Net Resources Available	_____
8. Estimated ending balance, December 31, 2025, (After other net resources available)	52,062.06

CASH RECONCILIATION

Cash Available 12-31-2023	36,842.93
Revenues - 2024	18,021.20
Expenditures - 2024	2,852.07
Adjustments:	
Change in outstanding warrants	_____
Other	_____
Total	6.00
Cash Available 12-31-2024	52,012.06

POLK COUNTY
2025 BUDGET
SHERIFF REVOLVING FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
CCW Fees	9,944.50	16,300.00	16,000.00
Total	9,944.50	16,300.00	16,000.00

POLK COUNTY
2025 BUDGET
SHERIFF REVOLVING FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
5. INTEREST INCOME	1,216.74	1,721.20	1,750.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	11,161.24	18,021.20	17,750.00

POLK COUNTY
2025 BUDGET
SHERIFF REVOLVING FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff	10,813.75	2,852.07	17,700.00	17,700.00	17,700.00
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	10,813.75	2,852.07	17,700.00	17,700.00	17,700.00
GRAND TOTAL EXPENDITURES	10,813.75	2,852.07	17,700.00	17,700.00	17,700.00
DETAIL OF EXPENDITURES					
1. SHERIFF'S REVOLVING FUND					
Trans to LEST Salary for CCW Clerk	8,000.00	0.00	8,000.00	8,000.00	8,000.00
Supplies/Computer Expense	2,813.75	2,852.07	6,000.00	6,000.00	6,000.00
Finger Printing	0.00	0.00	3,700.00	3,700.00	3,700.00
Total	10,813.75	2,852.07	17,700.00	17,700.00	17,700.00

POLK COUNTY
2025 BUDGET
SPECIAL TRUST FUND
SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2024	5,885.50
(a) Less outstanding warrants	_____
2. Net cash available, December 31, 2024	5,885.50
3. Estimated revenues for 2025	5,000.00
4. Subtotal	10,885.50
5. Deduct appropriations for 2025	10,000.00
6. Estimated ending cash balance, December 31, 2025	885.50
7. Other Net Resources Available	_____
8. Estimated ending balance, December 31, 2025, (After other net resources available)	885.50

CASH RECONCILIATION

Cash Available 12-31-2023	140.00
Revenues - 2024	5,745.50
Expenditures - 2024	0.00
Adjustments:	
Change in outstanding warrants	_____
Other	_____
Total	0.00
Cash Available 12-31-2024	5,885.50

POLK COUNTY
2025 BUDGET
SPECIAL TRUST FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes	_____	_____	_____
2024 Property taxes	_____	_____	_____
2023 Property taxes	_____	_____	_____
Replacement tax on subclass 3 property	_____	_____	_____
Total	0.00	0.00	0.00
2. SALES TAX REVENUES	_____	_____	_____
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES	_____	_____	_____
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Recorder Fees	2,120.00	2,310.00	2,000.00
Circuit Clerk Fees	4,460.00	3,435.50	3,000.00
Total	6,580.00	5,745.50	5,000.00

POLK COUNTY
2025 BUDGET
SPECIAL TRUST FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
5. INTEREST INCOME	_____	_____	_____
6. OTHER REVENUES	_____	_____	_____
Total	0.00	0.00	0.00
7. TRANSFERS IN	_____	_____	_____
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	6,580.00	5,745.50	5,000.00

POLK COUNTY
2025 BUDGET
SPECIAL TRUST FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
SUMMARY BY FUNCTION					
County Commission	_____	_____	_____	_____	_____
County Clerk	_____	_____	_____	_____	_____
Elections	_____	_____	_____	_____	_____
Buildings and grounds	_____	_____	_____	_____	_____
Employee fringe benefits	_____	_____	_____	_____	_____
County Treasurer	_____	_____	_____	_____	_____
County Collector	_____	_____	_____	_____	_____
Recorder of Deeds	_____	_____	_____	_____	_____
Circuit Clerk	_____	_____	_____	_____	_____
Court Administration	_____	_____	_____	_____	_____
Public Administrator	_____	_____	_____	_____	_____
Sheriff	_____	_____	_____	_____	_____
Jail	_____	_____	_____	_____	_____
Prosecuting Attorney	_____	_____	_____	_____	_____
Juvenile Officer	_____	_____	_____	_____	_____
County Coroner	_____	_____	_____	_____	_____
Health and welfare	_____	_____	_____	_____	_____
Debt service	_____	_____	_____	_____	_____
Transfers out	_____	_____	_____	_____	_____
Emergency Fund	_____	_____	_____	_____	_____
Assessor	_____	_____	_____	_____	_____
Highways and roads	_____	_____	_____	_____	_____
Other	7,832.28	0.00	6,800.00	10,000.00	10,000.00
Total	7,832.28	0.00	6,800.00	10,000.00	10,000.00
GRAND TOTAL EXPENDITURES	7,832.28	0.00	6,800.00	10,000.00	10,000.00
DETAIL OF EXPENDITURES					
1. SPECIAL TRUST FUND					
House of Hope Fees	7,832.28	0.00	6,800.00	10,000.00	10,000.00
Total	7,832.28	0.00	6,800.00	10,000.00	10,000.00

POLK COUNTY
2025 BUDGET
VIETNAM MEMORIAL FUND
SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2024	3,732.44
(a) Less outstanding warrants	
2. Net cash available, December 31, 2024	3,732.44
3. Estimated revenues for 2025	100.00
4. Subtotal	3,832.44
5. Deduct appropriations for 2025	3,500.00
6. Estimated ending cash balance, December 31, 2025	332.44
7. Other Net Resources Available	
8. Estimated ending balance, December 31, 2025, (After other net resources available)	332.44

CASH RECONCILIATION

Cash Available 12-31-2023	3,593.40
Revenues - 2024	139.04
Expenditures - 2024	0.00
Adjustments:	
Change in outstanding warrants	
Other	
Total	0.00
Cash Available 12-31-2024	3,732.44

POLK COUNTY
2025 BUDGET
VIETNAM MEMORIAL FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

POLK COUNTY
2025 BUDGET
VIETNAM MEMORIAL FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
5. INTEREST INCOME	103.82	139.04	100.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	103.82	139.04	100.00

POLK COUNTY
2025 BUDGET
VIETNAM MEMORIAL FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	0.00	0.00	3,500.00	3,500.00	3,500.00
Total	0.00	0.00	3,500.00	3,500.00	3,500.00
GRAND TOTAL EXPENDITURES	0.00	0.00	3,500.00	3,500.00	3,500.00

DETAIL OF EXPENDITURES

1. VETERANS MEMORIAL FUND					
Expenditures	0.00	0.00	3,500.00	3,500.00	3,500.00
Total	0.00	0.00	3,500.00	3,500.00	3,500.00

POLK COUNTY
2025 BUDGET
DRUG COURT FUND
SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2024	0.00
(a) Less outstanding warrants	
2. Net cash available, December 31, 2024	0.00
3. Estimated revenues for 2025	20,000.00
4. Subtotal	20,000.00
5. Deduct appropriations for 2025	10,000.00
6. Estimated ending cash balance, December 31, 2025	10,000.00
7. Other Net Resources Available	
8. Estimated ending balance, December 31, 2025, (After other net resources available)	10,000.00

CASH RECONCILIATION

Cash Available 12-31-2023	0.00
Revenues - 2024	0.00
Expenditures - 2024	0.00
Adjustments:	
Change in outstanding warrants	
Other	
Total	0.00
Cash Available 12-31-2024	0.00

POLK COUNTY
2025 BUDGET
DRUG COURT FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
1. PROPERTY TAX REVENUES			
2025 Property taxes			
2024 Property taxes			
2023 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
ST. TREAS - GRANT MONEY	0.00	0.00	10,000.00
Total	0.00	0.00	10,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

POLK COUNTY
2025 BUDGET
DRUG COURT FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
5. INTEREST INCOME	0.00	0.00	0.00
6. OTHER REVENUES			
Drug Court Fees from Circuit Clerk	0.00	0.00	0.00
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Transfer from Opioid GR	0.00	0.00	10,000.00
Total	0.00	0.00	10,000.00
8. GRAND TOTAL REVENUES	0.00	0.00	20,000.00

POLK COUNTY
2025 BUDGET
DRUG COURT FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2023 Actual	2024 Actual	2024 Approved	2025 Requested	2025 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	0.00	0.00	0.00	10,000.00	10,000.00
Total	0.00	0.00	0.00	10,000.00	10,000.00
GRAND TOTAL EXPENDITURES	0.00	0.00	0.00	10,000.00	10,000.00
DETAIL OF EXPENDITURES					
1. DRUG COURT					
CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
DRUG COURT EXPENSES	0.00	0.00	0.00	10,000.00	10,000.00
Total	0.00	0.00	0.00	10,000.00	10,000.00

The final budget hearing was held at 10:00 in the courtroom.

Public Works Supervisor Dallas Stockdale updated the Commission on the conditions of the county roads and bridges.

Goldena Taylor, Bolivar visited with the Commission regarding whistle and ditch improvements on E 477th Rd.

Order of the Commission to adjourn until 9:00 a.m., Monday, January 27, 2025.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk

Record of the 9th Day of the January Term of the Polk County Commissioners Day’s Proceeding 27th of January 2025

BE IT REMEMBERED THAT: The Polk County Commission met pursuant to adjournment with the following present:

- Hon Shannon Hancock, Presiding Commissioner
- Hon Kyle Legan, North Associate Commissioner
- Hon Bob Moreland, Southern Associate Commissioner

Order of the Commission, the minutes of the last session stand approved as read.

Travis Elliott, Buffalo visited with the Commission – general discussion.

Coroner Zane Gore visited with the Commission – general discussion.

Commissioner Hancock attended a stakeholders meeting for Drug Court in the courtroom.

Public Works Supervisor Dallas Stockdale updated the Commission on the conditions of the county roads and bridges. Commissioner Legan and Commissioner Moreland viewed E 435 and E 415 roads with Dallas Stockdale.

Order of the Commission to adjourn until 9:00 a.m., Tuesday, January 28, 2025.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk

Record of the 10th Day of the January Term of the Polk County Commissioners Day’s Proceeding 28th of January 2025

BE IT REMEMBERED THAT: The Polk County Commission met pursuant to adjournment with the following present:

- Hon Shannon Hancock, Presiding Commissioner
- Hon Kyle Legan, North Associate Commissioner
- Hon Bob Moreland, Southern Associate Commissioner

Order of the Commission, the minutes of the last session stand approved as read.

Payroll was presented for approval and payment. Commissioner Legan made a motion to approve and submit for direct deposit. Commissioner Moreland seconded the motion. Call of the vote: Hancock-yes, Legan-yes, Moreland-yes.

Treasurer Shirley Allison visited with the Commission – general discussion.

The Commission discussed the loss of sales tax revenue impacting the services we provide the citizens of Polk County by not collecting the use tax on the purchase of goods from out-of-state vendors. Commissioner Moreland made a motion to pass an order and submit a Notice of Election to the County Clerk, putting said question to the voters on the April 8, 2025, General Municipal Election ballot. Commissioner Legan seconded the motion. Call of the vote: Hancock-yes, Legan-yes, Moreland-yes.

ORDER OF COUNTY COMMISSION OF POLK COUNTY, MISSOURI

WHEREAS, the County has imposed local sales taxes, as defined in § 32.085, RSMo., at the current rate of one and three-eighths percent (1 3/8%); and

WHEREAS, § 144.757, RSMo. authorizes a county, by a majority vote of its governing body, to impose a local use tax if a local sales tax is imposed as defined in § 32.085, RSMo., with such local use tax imposed at a rate equal to the rate of the local sales tax;

WHEREAS, provided, however, that no ordinance or order enacted pursuant to § 144.757 – 144.761, RSMo. shall be effective unless the governing body of the county submits to the voters at a municipal, county or state, general, primary or special election a proposal to authorize the governing body of the county to impose a local use tax pursuant to § 144.757 – 144.761, RSMo.;

WHEREAS, the local use tax may be imposed at the same rate as the local sales tax then currently in effect in the county upon all transactions which are subject to the taxes imposed pursuant to §§ 144.600 – 144.745 within the county adopting such tax; provided, however, that if any local sales tax is repealed or the rate thereof is reduced or raised by voter approval, the local use tax rate shall also be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the local sales tax;

WHEREAS, the County Commission desires to submit a proposal in the form of the ballot question provided for in § 144.757, RSMo. to the voters of Polk County, Missouri, at the Municipal General Election, to be held on Tuesday, April 8, 2025, authorizing the County Commission of Polk County, Missouri to impose a local use tax pursuant to §§ 144.757 – 144.761, RSMo.;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE COUNTY COMMISSION OF POLK COUNTY, MISSOURI, AS FOLLOWS:

1. Order of County Commission. The Polk County Commission hereby orders submission of the following ballot question to the voters of Polk County, Missouri, at the Municipal General Election, to be held on April 8, 2025, to authorize the County Commission to impose the local use tax pursuant to § 144.757 – 144.761, RSMo., as follows:

“Shall the County of Polk impose a local use tax at the same rate as the total local sales tax rate, provided that if the local sales tax rate

is reduced or raised by voter approval, the local use tax rate shall also be reduced or raised by the same action?”

YES NO

If you are in favor of the question, place an “X” in the box opposite “YES”. If you are opposed to the question, place an “X” in the box opposite “NO”.

2. Notice and Publication. The Polk County Commission requests the County Clerk of Polk County, Missouri to take all actions necessary and appropriate to provide proper notice of election and publication of the notice of election regarding the ballot question described in paragraph 1, above.

3. Results of Election.

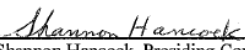
a. Imposition of Use Tax. Pursuant to the authority granted by, and subject to, the provisions of §§144.600 through 144.761, RSMo. and this Order, including the results of the election returns, a use tax for general revenue purposes shall be imposed for the privilege of storing, using or consuming within the County any article of tangible personal property, but which does not apply with respect to the storage, use or consumption of any article of tangible personal property purchased, produced or manufactured outside this state until the transportation of the article has finally come to rest within the County or until the article has become commingled with the general mass of property of the County. If any County sales tax is repealed or the rate thereof is reduced or raised by voter approval, the County use tax rate shall also be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the County sales tax.

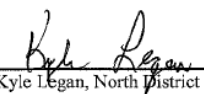
b. If In Favor. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the Order and any amendments thereto shall be in effect on the first day of the calendar quarter which begins at least forty-five (45) days after the director of revenue receives notice of adoption of the local use tax. Within ten (10) days after the approval of this Order by the qualified voters of Polk County, Missouri, the County Clerk shall forward to the Director of Revenue of the State of Missouri by United States registered mail or certified mail, a certified copy of this Order together with certifications of the election returns.

c. If Opposed. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the county shall have no power to impose the local use tax unless and until the governing body of the county shall again have submitted another proposal to authorize the governing body of the county to impose the local use tax and such proposal is approved by a majority of the qualified voters voting thereon.

4. Legal Effect. This Order shall be in full force and effect from and after its passage and approval.

By Order of the County Commission of Polk County, Missouri on this 28th day of January, 2025.


Shannon Hancock, Presiding Commissioner


Kyle Legan, North District Commissioner


Bob Moreland, South District Commissioner

ATTEST:


Rachel Lightfoot, County Clerk

The 2025 CART agreement, 2025 budget and 2024 Financial Statement were received from Southwest Special Road District. The financial statement was forwarded to the Missouri State Auditor Office.

Financial Statement

Of the

South west

Special Road District

RECEIPTS:

Balance on hand January 1, 2024	\$	87,358.15
Received from Taxes	\$	3,923.33
Received from C.A.R.T and M.V.T	\$	30,460.07
Surtax and Treasurer's Interest	\$	352.01
Received from other Sources <i>Balance-In Bank</i>	\$	2,9936.71
Capital Improvement Tax	\$	4,9626.03
TOTAL FUNDS AVAILABLE	\$	204,816.30

DISBURSEMENTS:

Labor <i>Remove Tree from Road</i>	\$	250.00
Materials	\$	
a. Gravel or Base Rock	\$	1,267.00
b. Pipe	\$	
c. Cement	\$	
d. Lumber	\$	
e. Fuel	\$	
f. Other	\$	
Purchase of New Equipment <i>ads IN PAPER</i>	\$	115.87
Maintenance and Repair of Machinery	\$	
Insurance <i>+ Bond</i>	\$	769.00
Other Disbursements	\$	
TOTAL DISBURSEMENTS	\$	2,401.87

December 31, 2024
 Balance in hands of Treasurer and County Treasury.....\$ 202,414.73

Signed: *Ben J Burkner*
[Signature]
[Signature]

Dated: 1-22, 2025

Commissioner Moreland made a motion to enter in to closed session per Chapter 610.021.18 of the Sunshine Law. Commissioner Legan seconded the motion. Call of the vote: Hancock-yes, Legan-yes, Moreland-yes.

Commissioner Legan made a motion to enter back to regular session. Commissioner Moreland seconded the motion. Call of the vote: Hancock-yes, Legan-yes, Moreland-yes.

Commissioner Legan attended the District O meeting via zoom.

Order of the Commission to adjourn until 9:00 a.m., Friday, January 31, 2025.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk

Record of the 11th Day of the January Term of the Polk County Commissioners Day's Proceeding 31st of January 2025

BE IT REMEMBERED THAT: The Polk County Commission met pursuant to adjournment with the following present:

Hon Shannon Hancock, Presiding Commissioner
 Hon Bob Moreland, Southern Associate Commissioner

Order of the Commission, the minutes of the last session stand approved as read.

Invoices were presented for approval and payment. Commissioner Moreland made a motion to approve and pay. Commissioner Hancock seconded the motion. Call of the vote: Hancock-yes, Legan-absent, Moreland-yes.

Emergency Management Director Rick Davis visited with the Commission – general discussion.

Sheriff Danny Morrison visited with the Commission – general discussion.

Steve Cribbs, Brighton visited with the Commission - general discussion.

Maintenance Supervisor James Hamby gave an update on Courthouse improvement projects.

The 2025 CART agreement, 2025 budget and 2024 Financial Statement were received from Blue Mound Special Road District. The financial statement was forwarded to the Missouri State Auditor Office.

Financial Statement

Of the

Blue Mound

Special Road District

RECEIPTS:

Balance on hand January 1, 2024	\$ 24,305.90
Received from Taxes	\$ 12,249.99
Received from C.A.R.T and M.V.T	\$ 15,230.04
Surtax and Treasurer's Interest	\$ 75.41
Received from other Sources	\$ 347.73
Capital Improvement Tax	\$ 25,129.89
TOTAL FUNDS AVAILABLE	\$ 77,339.01

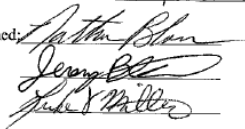
DISBURSEMENTS:

Labor	\$
Materials	\$
a. Gravel or Base Rock	\$ 17,182.47
b. Pipe	\$
c. Cement Cold mix/Road Sealer	\$ 615.41
d. Lumber Grading Machine Hire	\$ 3,300.00
e. Fuel Salt & misc.	\$ 146.57
f. Other Loan Repayment	\$ 25,485.53
Purchase of New Equipment Loan Interest	\$ 3514.47
Maintenance and Repair of Machinery Bank Fees	\$ 36.00
Insurance Bond	\$ 100.00
Other Disbursements Publications & misc.	\$ 112.98
TOTAL DISBURSEMENTS	\$ 50,513.43

December 31, 2024

Balance in hands of Treasurer and County Treasury.....\$ 26,825.58

Signed:



Dated: Jan. 23, 2025

Daniel Batson, Brighton visited with Commission regarding a new business plan he would like to bring to Polk County.

Order of the Commission to adjourn until 9:00 a.m., Monday, February 3, 2025.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk