

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:				
	Highway and Transportation Commission -			
20.205	Highway Planning and Construction	BRO - B084(14)	429,917.75	20
		BRO - R084(15)	37,096.80	20
		BRO -		
		BRO -		
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			
	Department of Public Safety -			
20.703	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:				
	Department of Health and Senior Services -			
93.268	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			
93.945	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			\$	<u>2,888,162.49</u>

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
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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 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.

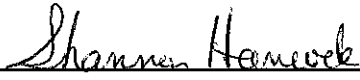
And it is further ordered, adjudged and decreed that the following amounts are hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the following funds for 2025, as set forth in the approved column on the pages noted:

<u>Fund Name</u>	<u>Appropriated Amount</u>	<u>Page</u>	<u>through</u>	<u>Page</u>
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

<u>Fund Name</u>	<u>Appropriated Amount</u>	<u>Page</u>	<u>through</u>	<u>Page</u>
DRUG COURT FUND	10,000.00	<u>159</u>		<u>159</u>
		<u> </u>		<u> </u>
		<u> </u>		<u> </u>
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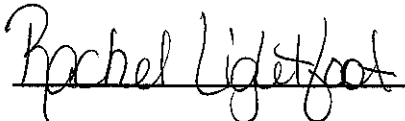
It is further ordered and adjudged that the Clerk of this Commission shall within five (5) days of the 24th day of January, 2025, file a certified copy of this order and judgment with Shirley Allison, County Treasurer of Polk County, Missouri taking said Treasurer's receipt therefor and said Clerk shall forward by registered mail or by electronic means a certified copy of this order and judgment to the State Auditor of Missouri.



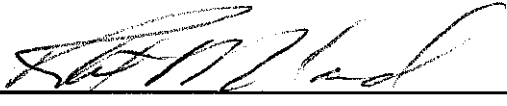
 Shannon Hancock, Presiding Commissioner
 Polk County, Missouri



 Kyle Legan,
 Associate Commissioner Northern District



 Attest: (Rachel Lightfoot, County Clerk)



 Bob Moreland,
 Associate Commissioner Southern District

POLK COUNTY
2025 SUMMARY OF BUDGETS

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

	Road & Bridge Capital Fund	Law Enforcement Sales Tax Fund	Arpa Fund	Circuit Clerk Garnishment Fee Fund	Circuit Clerk Interest Fund
NET CASH AVAILABLE FOR 2025	2,200,060.37	1,517.91	4,161,209.69	21,409.57	6,470.15
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	2,300,000.00	2,425,000.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	249,781.82	0.00	2,000.00	0.00
Charges for services	0.00	45,000.00	0.00	0.00	0.00
Interest	50,000.00	9,500.00	200,000.00	0.00	250.00
Other	0.00	211,000.00	0.00	0.00	0.00
Transfers in	0.00	1,140,000.00	0.00	0.00	0.00
Total Revenues	2,350,000.00	4,080,281.82	200,000.00	2,000.00	250.00
 TOTAL FUNDS AVAILABLE	 4,550,060.37	 4,081,799.73	 4,361,209.69	 23,409.57	 6,720.15
Expenditures, 2025					
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	510,184.00	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	10,000.00	4,500.00
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	1,955,285.65	0.00	0.00	0.00
Jail	0.00	835,244.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	470,480.00	0.00	0.00	0.00
Juvenile Officer	0.00	118,210.00	0.00	0.00	0.00
County Coroner	0.00	102,290.00	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	88,500.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	4,480,000.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	4,300,000.00	0.00	0.00
Total Expenditures	4,480,000.00	4,080,193.65	4,300,000.00	10,000.00	4,500.00
 ESTIMATED ENDING CASH BALANCE	 70,060.37	 1,606.08	 61,209.69	 13,409.57	 2,220.15
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 70,060.37	 1,606.08	 61,209.69	 13,409.57	 2,220.15

POLK COUNTY
2025 SUMMARY OF BUDGETS

	Circuit Clerk Law Library Fund	Circuit Clerk Time Fund	Circuit Clerk Juvenile Justice Fund	Collector Tax Maintenance Fund	Deputy Sheriff Salary Fund
NET CASH AVAILABLE FOR 2025	69,507.32	32,735.05	69,610.64	79,683.59	654.62
Revenues, 2025					
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	30,000.00
Charges for services	14,000.00	0.00	5,500.00	43,000.00	8,500.00
Interest	60.00	0.00	0.00	1,400.00	0.00
Other	0.00	3,500.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	14,060.00	3,500.00	5,500.00	44,400.00	38,500.00
TOTAL FUNDS AVAILABLE	83,567.32	36,235.05	75,110.64	124,083.59	39,154.62
Expenditures, 2025					
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	91,445.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	30,000.00	15,000.00	40,000.00	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	31,100.00
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	30,000.00	15,000.00	40,000.00	91,445.00	31,100.00
ESTIMATED ENDING CASH BALANCE	53,567.32	21,235.05	35,110.64	32,638.59	8,054.62
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	53,567.32	21,235.05	35,110.64	32,638.59	8,054.62

POLK COUNTY
2025 SUMMARY OF BUDGETS

	Election Services Fund	Family Justice Fund	Inmate Security Fund	Lepc Fund	Law Enforcement Restitution Fund
NET CASH AVAILABLE FOR 2025	90,875.75	40,440.60	69,540.06	20,453.08	34,325.17
Revenues, 2025					
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	13,500.00	0.00	0.00	0.00	0.00
Charges for services	7,375.00	5,500.00	14,700.00	0.00	34,000.00
Interest	2,500.00	1,100.00	0.00	0.00	500.00
Other	3,500.00	0.00	1,500.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	26,875.00	6,600.00	16,200.00	0.00	34,500.00
 TOTAL FUNDS AVAILABLE	 117,750.75	 47,040.60	 85,740.06	 20,453.08	 68,825.17
Expenditures, 2025					
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	97,000.00	33,900.00	28,000.00	3,475.00	30,000.00
Total Expenditures	97,000.00	33,900.00	28,000.00	3,475.00	30,000.00
 ESTIMATED ENDING CASH BALANCE	 20,750.75	 13,140.60	 57,740.06	 16,978.08	 38,825.17
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 20,750.75	 13,140.60	 57,740.06	 16,978.08	 38,825.17

POLK COUNTY
2025 SUMMARY OF BUDGETS

	Law Enforcement Training Fund	Mops Fund	Moore Cemetery Fund	Pa Admin Handling Fund	Pa Delinquent Tax Fund
NET CASH AVAILABLE FOR 2025	5,740.76	0.00	9,416.85	961.22	0.00
Revenues, 2025					
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	2,400.00	0.00	0.00	0.00	0.00
Charges for services	3,000.00	0.00	0.00	1,300.00	0.00
Interest	200.00	0.00	350.00	30.00	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	5,600.00	0.00	350.00	1,330.00	0.00
TOTAL FUNDS AVAILABLE	11,340.76	0.00	9,766.85	2,291.22	0.00
Expenditures, 2025					
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	6,200.00	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	2,200.00	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	600.00	0.00	0.00
Total Expenditures	6,200.00	0.00	600.00	2,200.00	0.00
ESTIMATED ENDING CASH BALANCE	5,140.76	0.00	9,166.85	91.22	0.00
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	5,140.76	0.00	9,166.85	91.22	0.00

POLK COUNTY
2025 SUMMARY OF BUDGETS

	Pa Training Fund	Recorders Fee Fund	Regional Child Support Fund	Senior Services Fund	Sheriff Civil Fund
NET CASH AVAILABLE FOR 2025	13,015.33	107,879.36	64,060.22	117,147.88	36,299.28
Revenues, 2025					
Property tax	0.00	0.00	0.00	208,615.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	160,000.00	0.00	16,000.00
Charges for services	3,500.00	28,000.00	0.00	0.00	0.00
Interest	0.00	4,000.00	0.00	7,500.00	1,300.00
Other	0.00	0.00	6,562.00	900.00	0.00
Transfers in	0.00	0.00	3,438.00	0.00	0.00
Total Revenues	3,500.00	32,000.00	170,000.00	217,015.00	17,300.00
 TOTAL FUNDS AVAILABLE	 16,515.33	 139,879.36	 234,060.22	 334,162.88	 53,599.28
Expenditures, 2025					
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	35,000.00	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	30,000.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	12,500.00	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	182,366.00	334,162.88	0.00
Total Expenditures	12,500.00	35,000.00	182,366.00	334,162.88	30,000.00
 ESTIMATED ENDING CASH BALANCE	 4,015.33	 104,879.36	 51,694.22	 0.00	 23,599.28
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 4,015.33	 104,879.36	 51,694.22	 0.00	 23,599.28

POLK COUNTY
2025 SUMMARY OF BUDGETS

	Sheriff Special Operations Fund	Sheriff Revolving Fund	Special Trust Fund	Vietnam Memorial Fund	Drug Court Fund
NET CASH AVAILABLE FOR 2025	0.00	52,012.06	5,885.50	3,732.44	0.00
Revenues, 2025					
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	10,000.00
Charges for services	0.00	16,000.00	5,000.00	0.00	0.00
Interest	0.00	1,750.00	0.00	100.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	10,000.00
Total Revenues	0.00	17,750.00	5,000.00	100.00	20,000.00
TOTAL FUNDS AVAILABLE	0.00	69,762.06	10,885.50	3,832.44	20,000.00
Expenditures, 2025					
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	17,700.00	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	10,000.00	3,500.00	10,000.00
Total Expenditures	0.00	17,700.00	10,000.00	3,500.00	10,000.00
ESTIMATED ENDING CASH BALANCE	0.00	52,062.06	885.50	332.44	10,000.00
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	0.00	52,062.06	885.50	332.44	10,000.00

POLK COUNTY
2025 SUMMARY OF BUDGETS

	32 Fund	33 Fund	34 Fund	35 Fund	Other Funds
NET CASH AVAILABLE FOR 2025	0.00	0.00	0.00	0.00	0.00
Revenues, 2025					
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, 2025					
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
ESTIMATED ENDING CASH BALANCE	0.00	0.00	0.00	0.00	0.00
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	0.00	0.00	0.00	0.00	0.00

POLK COUNTY
SUMMARY OF 2024 ACTUAL AMOUNTS

	Total	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	General Revenue Savings Fund
NET CASH AVAILABLE FOR 2024	13,737,379.78	3,377,298.66	59,397.39	572,821.97	1,169,963.65
Revenues, 2024					
Property tax	2,395,596.74	1,382,154.65	805,665.25		0.00
Sales tax	4,927,050.40	0.00	0.00		0.00
Intergovernmental revenues	3,198,275.10	184,196.50	2,299,068.41	358,814.23	0.00
Charges for services	861,314.63	627,932.50	0.00	0.00	0.00
Interest	560,932.27	150,907.00	11,783.99	27,556.12	45,291.00
Other	744,714.71	495,653.37	5,711.43	9,873.68	0.00
Transfers in	1,936,950.38	729.00	1,670,000.00	33,006.54	76,717.00
Total Revenues	14,624,834.23	2,841,573.02	4,792,229.08	429,250.57	122,008.00
 TOTAL FUNDS AVAILABLE	 28,362,214.01	 6,218,871.68	 4,851,626.47	 1,002,072.54	 1,291,971.65
Expenditures, 2024					
County Commission	113,994.73	113,994.73			0.00
County Clerk	136,612.50	136,612.50			0.00
Elections	195,670.27	195,670.27			0.00
Buildings and grounds	1,482,151.57	1,482,151.57			0.00
Employee fringe benefits	468,012.33	100,130.37			0.00
County Treasurer	68,431.96	68,431.96			0.00
County Collector	207,355.36	188,425.00			0.00
Recorder of Deeds	146,893.03	117,901.94			0.00
Circuit Clerk	144,206.25	124,906.61			0.00
Court Administration	3,761.33	3,761.33			0.00
Public Administrator	103,350.21	103,350.21			0.00
Sheriff	1,741,746.68	0.00			0.00
Jail	743,776.29	0.00			0.00
Prosecuting Attorney	443,424.35	0.00			0.00
Juvenile Officer	101,534.45	0.00			0.00
County Coroner	60,115.95	0.00			0.00
Health and welfare	0.00	0.00			0.00
Debt service	0.00	0.00			0.00
Transfers out	552,983.21	378,766.44	174,216.77	0.00	0.00
Emergency Fund	0.00	0.00			0.00
Assessor	392,976.76			392,976.76	0.00
Highways and roads	6,450,606.05		4,620,457.70		0.00
Other	2,747,498.13	420,320.05			0.00
Total Expenditures	16,305,101.41	3,434,422.98	4,794,674.47	392,976.76	0.00
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2024	 12,057,112.60	 2,784,448.70	 56,952.00	 609,095.78	 1,291,971.65

POLK COUNTY
SUMMARY OF 2024 ACTUAL AMOUNTS

	Road & Bridge Capital Fund	Law Enforcement Sales Tax Fund	Arpa Fund	Circuit Clerk Garnishment Fee Fund	Circuit Clerk Interest Fund
NET CASH AVAILABLE FOR 2024	1,558,092.39	329,175.82	5,801,186.90	18,949.57	6,157.46
Revenues, 2024					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	2,388,621.07	2,538,429.33	0.00	0.00	0.00
Intergovernmental revenues	0.00	129,153.60	0.00	2,460.00	0.00
Charges for services	0.00	37,838.11	0.00	0.00	0.00
Interest	83,495.26	10,872.78	202,707.51	0.00	312.69
Other	0.00	194,808.51	0.00	0.00	0.00
Transfers in	0.00	153,059.84	0.00	0.00	0.00
Total Revenues	2,472,116.33	3,064,162.17	202,707.51	2,460.00	312.69
TOTAL FUNDS AVAILABLE	4,030,208.72	3,393,337.99	6,003,894.41	21,409.57	6,470.15
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	367,881.96	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	1,678,856.64	0.00	0.00	0.00
Jail	0.00	743,776.29	0.00	0.00	0.00
Prosecuting Attorney	0.00	439,654.79	0.00	0.00	0.00
Juvenile Officer	0.00	101,534.45	0.00	0.00	0.00
County Coroner	0.00	60,115.95	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	1,830,148.35	0.00	0.00	0.00	0.00
Other	0.00	0.00	1,842,684.72	0.00	0.00
Total Expenditures	1,830,148.35	3,391,820.08	1,842,684.72	0.00	0.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2024	2,200,060.37	1,517.91	4,161,209.69	21,409.57	6,470.15

POLK COUNTY
SUMMARY OF 2024 ACTUAL AMOUNTS

	Circuit Clerk Law Library Fund	Circuit Clerk Time Fund	Circuit Clerk Juvenile Justice Fund	Collector Tax Maintenance Fund	Deputy Sheriff Salary Fund
NET CASH AVAILABLE FOR 2024	69,585.01	28,567.17	52,379.30	48,669.48	4,133.80
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	14,908.34	0.00	29,756.77
Charges for services	15,561.00	0.00	5,918.00	47,253.56	11,394.90
Interest	65.95	0.00	0.00	2,690.91	0.00
Other	0.00	4,167.88	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	15,626.95	4,167.88	20,826.34	49,944.47	41,151.67
 TOTAL FUNDS AVAILABLE	 85,211.96	 32,735.05	 73,205.64	 98,613.95	 45,285.47
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	18,930.36	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	15,704.64	0.00	3,595.00	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	44,630.85
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	15,704.64	0.00	3,595.00	18,930.36	44,630.85
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2024	 69,507.32	 32,735.05	 69,610.64	 79,683.59	 654.62

POLK COUNTY
SUMMARY OF 2024 ACTUAL AMOUNTS

	Election Services Fund	Family Justice Fund	Inmate Security Fund	Lepc Fund	Law Enforcement Restitution Fund
NET CASH AVAILABLE FOR 2024	95,307.34	38,405.73	61,627.48	16,095.90	30,000.72
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	2,205.00	0.00	0.00	0.00	0.00
Charges for services	7,375.00	5,740.00	13,021.55	0.00	31,874.01
Interest	3,279.13	1,547.78	0.00	705.63	1,517.34
Other	6,229.90	0.00	1,375.69	3,721.70	300.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	19,089.03	7,287.78	14,397.24	4,427.33	33,691.35
 TOTAL FUNDS AVAILABLE	 114,396.37	 45,693.51	 76,024.72	 20,523.23	 63,692.07
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	23,520.62	5,252.91	6,484.66	70.15	29,366.90
Total Expenditures	23,520.62	5,252.91	6,484.66	70.15	29,366.90
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2024	 90,875.75	 40,440.60	 69,540.06	 20,453.08	 34,325.17

POLK COUNTY
SUMMARY OF 2024 ACTUAL AMOUNTS

	Law Enforcement Training Fund	Mops Fund	Moore Cemetery Fund	Pa Admin Handling Fund	Pa Delinquent Tax Fund
NET CASH AVAILABLE FOR 2024	6,296.16	0.00	9,414.01	215.74	1,129.56
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	2,415.81	0.00	0.00	0.00	0.00
Charges for services	2,926.50	10.00	0.00	1,355.00	0.00
Interest	220.74	0.00	362.84	20.48	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	5,563.05	10.00	362.84	1,375.48	0.00
TOTAL FUNDS AVAILABLE	11,859.21	10.00	9,776.85	1,591.22	1,129.56
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	6,118.45	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	10.00	0.00	630.00	1,129.56
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	360.00	0.00	0.00
Total Expenditures	6,118.45	10.00	360.00	630.00	1,129.56
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2024	5,740.76	0.00	9,416.85	961.22	0.00

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	<u>2,784,448.70</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>2,784,448.70</u>
3. Estimated revenues for 2025	<u>2,324,050.00</u>
4. Subtotal	<u>5,108,498.70</u>
5. Deduct appropriations for 2025	<u>3,699,470.87</u>
6. Estimated ending cash balance, December 31, 2025	<u>1,409,027.83</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>1,409,027.83</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>3,377,298.66</u>
Revenues - 2024	<u>2,841,573.02</u>
Expenditures - 2024	<u>3,434,422.98</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>2,784,448.70</u></u>

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
Delarue 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	6,575.00	6,500.00
Opiod 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
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
Bldg/Grds Crthse 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

	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
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

	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	50,000.00	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
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

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
Other					
17. COURT REPORTER					
Office Expense	763.09	952.66	296.00	821.25	821.25
Equipment Expense	0.00	0.00	657.00	1,314.00	1,314.00
Total	763.09	952.66	953.00	2,135.25	2,135.25
18. SURVEYOR					
Salary	0.00	0.00	7,000.00	0.00	0.00
Board of Equalization	0.00	0.00	0.00	0.00	0.00
Matching Social Security	0.00	0.00	535.00	0.00	0.00
Office Expense	752.20	738.26	1,600.00	1,350.00	1,350.00
Equipment	2,329.72	2,508.12	2,300.00	2,800.00	2,800.00
Mileage / Training	657.45	882.20	1,100.00	1,400.00	1,400.00
Total	3,739.37	4,128.58	12,535.00	5,550.00	5,550.00
19. EMERGENCY MANAGEMENT					
Director	39,848.48	41,108.59	40,872.00	43,888.00	43,888.00
Part Time	1,260.00	2,463.75	9,000.00	6,000.00	6,000.00
Matching Social Security	3,081.18	3,253.43	3,800.00	3,800.00	3,800.00
Office Supplies	4,897.04	3,842.19	4,500.00	4,700.00	4,700.00
Equipment / Training Material	10,736.98	11,266.95	12,500.00	12,500.00	12,500.00
Training Expense	0.00	0.00	0.00	0.00	0.00
Vehicle / Ins / Maintenance	10,326.04	12,080.91	12,800.00	15,300.00	15,300.00
Grant Expense	6,218.36	32,600.00	32,600.00	32,600.00	32,600.00
Computer Expense	2,920.34	748.33	500.00	750.00	750.00
Total	79,288.42	107,364.15	116,572.00	119,538.00	119,538.00

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
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	<u>56,952.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>56,952.00</u>
3. Estimated revenues for 2025	<u>8,433,544.00</u>
4. Subtotal	<u>8,490,496.00</u>
5. Deduct appropriations for 2025	<u>6,790,700.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>1,699,796.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>1,699,796.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>59,397.39</u>
Revenues - 2024	<u>4,792,229.08</u>
Expenditures - 2024	<u>4,794,674.47</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>56,952.00</u></u>

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

1. Cash Available, December 31, 2024	<u>609,095.78</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>609,095.78</u>
3. Estimated revenues for 2025	<u>458,050.88</u>
4. Subtotal	<u>1,067,146.66</u>
5. Deduct appropriations for 2025	<u>574,405.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>492,741.66</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>492,741.66</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>572,821.97</u>
Revenues - 2024	<u>429,250.57</u>
Expenditures - 2024	<u>392,976.76</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>609,095.78</u></u>

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	3,387.79	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

1. Cash Available, December 31, 2024	<u>1,291,971.65</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>1,291,971.65</u>
3. Estimated revenues for 2025	<u>114,700.00</u>
4. Subtotal	<u>1,406,671.65</u>
5. Deduct appropriations for 2025	<u>500,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>906,671.65</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>906,671.65</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>1,169,963.65</u>
Revenues - 2024	<u>122,008.00</u>
Expenditures - 2024	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>1,291,971.65</u></u>

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

	2023 Actual	2024 Actual	2025 Estimated
5. INTEREST INCOME	31,921.62	45,291.00	45,000.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Transfer from General Revenue	87,500.00	76,717.00	69,700.00
Total	87,500.00	76,717.00	69,700.00
8. GRAND TOTAL REVENUES	119,421.62	122,008.00	114,700.00

POLK COUNTY
 2025 BUDGET
 GENERAL REVENUE SAVINGS 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			500,000.00	500,000.00	500,000.00
Total	0.00	0.00	500,000.00	500,000.00	500,000.00
GRAND TOTAL EXPENDITURES	0.00	0.00	500,000.00	500,000.00	500,000.00

DETAIL OF EXPENDITURES

1. <u>General Revenue Savings Fund Exp</u>	0.00	0.00	500,000.00	500,000.00	500,000.00
Total	0.00	0.00	500,000.00	500,000.00	500,000.00

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

CASH RECONCILIATION

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

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

CASH RECONCILIATION

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

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			
Marijuana Sales Tax	2,324,216.90	2,412,309.50	2,300,000.00
Total	0.00	126,119.83	125,000.00
3. INTERGOVERNMENTAL REVENUES			
Victim Advocate/CirVictim 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 Boardbill	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	38,546.03	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
Boardbill 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
Helath/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	<u>4,161,209.69</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>4,161,209.69</u>
3. Estimated revenues for 2025	<u>200,000.00</u>
4. Subtotal	<u>4,361,209.69</u>
5. Deduct appropriations for 2025	<u>4,300,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>61,209.69</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>61,209.69</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>5,801,186.90</u>
Revenues - 2024	<u>202,707.51</u>
Expenditures - 2024	<u>1,842,684.72</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>4,161,209.69</u></u>

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
 ARPA 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	219,961.25	1,842,684.72	5,800,000.00	4,300,000.00	4,300,000.00
Total	219,961.25	1,842,684.72	5,800,000.00	4,300,000.00	4,300,000.00
GRAND TOTAL EXPENDITURES	219,961.25	1,842,684.72	5,800,000.00	4,300,000.00	4,300,000.00

DETAIL OF EXPENDITURES

1. ARPA FUNDS					
ARPA Expenditures	169,961.25	1,842,684.72	5,800,000.00	4,300,000.00	4,300,000.00
LATCF Funds	50,000.00	0.00	0.00	0.00	0.00
Total	219,961.25	1,842,684.72	5,800,000.00	4,300,000.00	4,300,000.00

POLK COUNTY
 2025 BUDGET
 CIRCUIT CLERK GARNISHMENT FEE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>21,409.57</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>21,409.57</u>
3. Estimated revenues for 2025	<u>2,000.00</u>
4. Subtotal	<u>23,409.57</u>
5. Deduct appropriations for 2025	<u>10,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>13,409.57</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>13,409.57</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>18,949.57</u>
Revenues - 2024	<u>2,460.00</u>
Expenditures - 2024	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>21,409.57</u></u>

POLK COUNTY
 2025 BUDGET
 CIRCUIT CLERK GARNISHMENT FEE 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			
Garnishment Fee	2,060.00	2,460.00	2,000.00
Total	2,060.00	2,460.00	2,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

POLK COUNTY
 2025 BUDGET
 CIRCUIT CLERK GARNISHMENT FEE 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	0.00	0.00	10,000.00	10,000.00	10,000.00
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	0.00	0.00	10,000.00	10,000.00	10,000.00
GRAND TOTAL EXPENDITURES	0.00	0.00	10,000.00	10,000.00	10,000.00

DETAIL OF EXPENDITURES

1. <u>CIR CLK GARNISHMENT EXP</u>	0.00	0.00	10,000.00	10,000.00	10,000.00
Total	0.00	0.00	10,000.00	10,000.00	10,000.00

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

1. Cash Available, December 31, 2024	<u>6,470.15</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>6,470.15</u>
3. Estimated revenues for 2025	<u>250.00</u>
4. Subtotal	<u>6,720.15</u>
5. Deduct appropriations for 2025	<u>4,500.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>2,220.15</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>2,220.15</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>6,157.46</u>
Revenues - 2024	<u>312.69</u>
Expenditures - 2024	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>6,470.15</u></u>

POLK COUNTY
 2025 BUDGET
 CIRCUIT CLERK INTEREST 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
 CIRCUIT CLERK INTEREST 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	275.48	0.00	4,500.00	4,500.00	4,500.00
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	275.48	0.00	4,500.00	4,500.00	4,500.00
GRAND TOTAL EXPENDITURES	275.48	0.00	4,500.00	4,500.00	4,500.00

DETAIL OF EXPENDITURES

1. CIRCUIT CLERK INTEREST

Equipment / Courtroom	0.00	0.00	3,000.00	3,000.00	3,000.00
Miscellaneous / Petty Cash	275.48	0.00	500.00	500.00	500.00
Furniture	0.00	0.00	1,000.00	1,000.00	1,000.00
Safety Deposit Box Rent	0.00	0.00	0.00	0.00	0.00
Total	275.48	0.00	4,500.00	4,500.00	4,500.00

POLK COUNTY
 2025 BUDGET
 CIRCUIT CLERK LAW LIBRARY FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>69,507.32</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>69,507.32</u>
3. Estimated revenues for 2025	<u>14,060.00</u>
4. Subtotal	<u>83,567.32</u>
5. Deduct appropriations for 2025	<u>30,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>53,567.32</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>53,567.32</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>69,585.01</u>
Revenues - 2024	<u>15,626.95</u>
Expenditures - 2024	<u>15,704.64</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>69,507.32</u></u>

POLK COUNTY
 2025 BUDGET
 CIRCUIT CLERK LAW LIBRARY 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			
Fees	13,493.50	15,561.00	14,000.00
Refunds	0.00	0.00	0.00
Total	13,493.50	15,561.00	14,000.00

POLK COUNTY
 2025 BUDGET
 CIRCUIT CLERK LAW LIBRARY 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	5,748.34	15,704.64	30,000.00	30,000.00	30,000.00
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	5,748.34	15,704.64	30,000.00	30,000.00	30,000.00
GRAND TOTAL EXPENDITURES	5,748.34	15,704.64	30,000.00	30,000.00	30,000.00

DETAIL OF EXPENDITURES

1. <u>CIRCUIT CLERK LAW LIBRARY</u>	5,748.34	15,704.64	30,000.00	30,000.00	30,000.00
Total	5,748.34	15,704.64	30,000.00	30,000.00	30,000.00

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

1. Cash Available, December 31, 2024	<u>32,735.05</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>32,735.05</u>
3. Estimated revenues for 2025	<u>3,500.00</u>
4. Subtotal	<u>36,235.05</u>
5. Deduct appropriations for 2025	<u>15,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>21,235.05</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>21,235.05</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>28,567.17</u>
Revenues - 2024	<u>4,167.88</u>
Expenditures - 2024	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>32,735.05</u></u>

POLK COUNTY
 2025 BUDGET
 CIRCUIT CLERK TIME 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
 CIRCUIT CLERK TIME 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	0.00	0.00	15,000.00	15,000.00	15,000.00
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	0.00	0.00	15,000.00	15,000.00	15,000.00
GRAND TOTAL EXPENDITURES	0.00	0.00	15,000.00	15,000.00	15,000.00

DETAIL OF EXPENDITURES

1. <u>CIRCUIT CLERK TIME EXP</u>	0.00	0.00	15,000.00	15,000.00	15,000.00
Total	0.00	0.00	15,000.00	15,000.00	15,000.00

POLK COUNTY
 2025 BUDGET
 CIRCUIT CLERK JUVENILE JUSTICE PRESERVATION FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>69,610.64</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>69,610.64</u>
3. Estimated revenues for 2025	<u>5,500.00</u>
4. Subtotal	<u>75,110.64</u>
5. Deduct appropriations for 2025	<u>40,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>35,110.64</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>35,110.64</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>52,379.30</u>
Revenues - 2024	<u>20,826.34</u>
Expenditures - 2024	<u>3,595.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>69,610.64</u></u>

POLK COUNTY
 2025 BUDGET
 CIRCUIT CLERK JUVENILE JUSTICE PRESERVATION 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			
State of MO - Appropriations	0.00	14,908.34	0.00
Total	0.00	14,908.34	0.00
4. CHARGES FOR SERVICES			
Fees	19,841.26	5,918.00	5,500.00
Total	19,841.26	5,918.00	5,500.00

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	<u>79,683.59</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>79,683.59</u>
3. Estimated revenues for 2025	<u>44,400.00</u>
4. Subtotal	<u>124,083.59</u>
5. Deduct appropriations for 2025	<u>91,445.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>32,638.59</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>32,638.59</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>48,669.48</u>
Revenues - 2024	<u>49,944.47</u>
Expenditures - 2024	<u>18,930.36</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>79,683.59</u></u>

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

	2023 Actual	2024 Actual	2025 Estimated
5. INTEREST INCOME	1,410.60	2,690.91	1,400.00
6. OTHER REVENUES	104.76	0.00	0.00
Total	104.76	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	44,765.03	49,944.47	44,400.00

POLK COUNTY
 2025 BUDGET
 COLLECTOR TAX MAINTENANCE 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	17,697.59	18,930.36	90,670.00	91,445.00	91,445.00
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					
Total	17,697.59	18,930.36	90,670.00	91,445.00	91,445.00
GRAND TOTAL EXPENDITURES	17,697.59	18,930.36	90,670.00	91,445.00	91,445.00

DETAIL OF EXPENDITURES

1. COLLECTOR'S TAX MAINT

Training Lodging / Meal	270.12	593.35	3,000.00	3,000.00	3,000.00
Training Mileage / Travel	328.79	171.60	2,000.00	2,000.00	2,000.00
Registration Fees	650.00	850.00	2,000.00	2,000.00	2,000.00
Computer Expense	677.23	1,178.95	25,000.00	25,000.00	25,000.00
Transfer to GR	0.00	0.00	0.00	0.00	0.00
Professional Services	500.00	500.00	9,000.00	9,000.00	9,000.00
Supplies	7,049.49	7,415.21	12,000.00	12,000.00	12,000.00
Escrowed	0.00	0.00	0.00	0.00	0.00
Salary Supplement / FICA	8,221.96	8,221.25	8,225.00	9,000.00	9,000.00
Miscellaneous	0.00	0.00	29,445.00	29,445.00	29,445.00
Total	17,697.59	18,930.36	90,670.00	91,445.00	91,445.00

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

1. Cash Available, December 31, 2024	<u>654.62</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>654.62</u>
3. Estimated revenues for 2025	<u>38,500.00</u>
4. Subtotal	<u>39,154.62</u>
5. Deduct appropriations for 2025	<u>31,100.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>8,054.62</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>8,054.62</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>4,133.80</u>
Revenues - 2024	<u>41,151.67</u>
Expenditures - 2024	<u>44,630.85</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>654.62</u></u>

POLK COUNTY
 2025 BUDGET
 DEPUTY SHERIFF SALARY 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			
MO Dept of Public Safety - Grant	32,096.41	29,756.77	30,000.00
Total	32,096.41	29,756.77	30,000.00
4. CHARGES FOR SERVICES			
Circuit Clerk Fees	708.80	1,354.90	1,000.00
Sheriff Fees	5,680.00	7,070.00	6,500.00
Processing Server	280.00	2,970.00	1,000.00
Total	6,668.80	11,394.90	8,500.00

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

CASH RECONCILIATION

Cash Available 12-31-2023	<u>95,307.34</u>
Revenues - 2024	<u>19,089.03</u>
Expenditures - 2024	<u>23,520.62</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>90,875.75</u></u>

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
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>40,440.60</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>40,440.60</u>
3. Estimated revenues for 2025	<u>6,600.00</u>
4. Subtotal	<u>47,040.60</u>
5. Deduct appropriations for 2025	<u>33,900.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>13,140.60</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>13,140.60</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>38,405.73</u>
Revenues - 2024	<u>7,287.78</u>
Expenditures - 2024	<u>5,252.91</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>40,440.60</u></u>

POLK COUNTY
 2025 BUDGET
 FAMILY JUSTICE 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			
Circuit Clerk Fees	6,225.50	5,740.00	5,500.00
Total	6,225.50	5,740.00	5,500.00

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 service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
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					
Office Supplies	0.00	0.00	0.00	0.00	0.00
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	<u>69,540.06</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>69,540.06</u>
3. Estimated revenues for 2025	<u>16,200.00</u>
4. Subtotal	<u>85,740.06</u>
5. Deduct appropriations for 2025	<u>28,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>57,740.06</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>57,740.06</u></u>

CASH RECONCILIATION

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

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 - Comissary Fee	6,777.97	6,045.77	7,000.00
Total	15,595.10	13,021.55	14,700.00

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

1. Cash Available, December 31, 2024	<u>20,453.08</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>20,453.08</u>
3. Estimated revenues for 2025	<u>0.00</u>
4. Subtotal	<u>20,453.08</u>
5. Deduct appropriations for 2025	<u>3,475.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>16,978.08</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>16,978.08</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>16,095.90</u>
Revenues - 2024	<u>4,427.33</u>
Expenditures - 2024	<u>70.15</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>20,453.08</u></u>

POLK COUNTY
 2025 BUDGET
 LEPC 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
 LEPC 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	52.37	70.15	4,500.00	3,475.00	3,475.00
Total	52.37	70.15	4,500.00	3,475.00	3,475.00
GRAND TOTAL EXPENDITURES	52.37	70.15	4,500.00	3,475.00	3,475.00

DETAIL OF EXPENDITURES

1. LEPC EXPENSES

PCHC Admin Contract	0.00	0.00	0.00	0.00	0.00
Meals	52.37	70.15	400.00	400.00	400.00
Meadia	0.00	0.00	100.00	75.00	75.00
Hwy Survey	0.00	0.00	0.00	0.00	0.00
Exercise	0.00	0.00	4,000.00	0.00	0.00
Training	0.00	0.00	0.00	3,000.00	3,000.00
Total	52.37	70.15	4,500.00	3,475.00	3,475.00

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

1. Cash Available, December 31, 2024	<u>34,325.17</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>34,325.17</u>
3. Estimated revenues for 2025	<u>34,500.00</u>
4. Subtotal	<u>68,825.17</u>
5. Deduct appropriations for 2025	<u>30,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>38,825.17</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>38,825.17</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>30,000.72</u>
Revenues - 2024	<u>33,691.35</u>
Expenditures - 2024	<u>29,366.90</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>34,325.17</u></u>

POLK COUNTY
 2025 BUDGET
 LAW ENFORCEMENT RESTITUTION 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			
Circuit Clerk Fees	42,047.30	31,874.01	34,000.00
Total	42,047.30	31,874.01	34,000.00

POLK COUNTY
 2025 BUDGET
 LAW ENFORCEMENT RESTITUTION 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	93,922.35	29,366.90	30,000.00	48,254.00	30,000.00
Total	93,922.35	29,366.90	30,000.00	48,254.00	30,000.00
GRAND TOTAL EXPENDITURES	93,922.35	29,366.90	30,000.00	48,254.00	30,000.00

DETAIL OF EXPENDITURES

1. LAW ENF RESTITUTION

Sheriff Vehicle/Equipment	69,719.70	17,022.43	17,400.00	17,400.00	17,400.00
Additional Requests	0.00	0.00	0.00	0.00	0.00
Pros Attorney Expense	14,162.90	7,077.35	7,200.00	8,000.00	7,200.00
Coroner Equip/Expense	10,039.75	5,267.12	5,400.00	22,854.00	5,400.00
Total	93,922.35	29,366.90	30,000.00	48,254.00	30,000.00

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

1. Cash Available, December 31, 2024	<u>5,740.76</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>5,740.76</u>
3. Estimated revenues for 2025	<u>5,600.00</u>
4. Subtotal	<u>11,340.76</u>
5. Deduct appropriations for 2025	<u>6,200.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>5,140.76</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>5,140.76</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>6,296.16</u>
Revenues - 2024	<u>5,563.05</u>
Expenditures - 2024	<u>6,118.45</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>5,740.76</u></u>

POLK COUNTY
 2025 BUDGET
 LAW ENFORCEMENT TRAINING 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			
Post Comm Training	1,862.26	2,415.81	2,400.00
Total	1,862.26	2,415.81	2,400.00
4. CHARGES FOR SERVICES			
Circuit Clerk Fees	3,958.00	2,926.50	3,000.00
Total	3,958.00	2,926.50	3,000.00

POLK COUNTY
 2025 BUDGET
 LAW ENFORCEMENT TRAINING FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
5. INTEREST INCOME	222.23	220.74	200.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	6,042.49	5,563.05	5,600.00

POLK COUNTY
 2025 BUDGET
 LAW ENFORCEMENT TRAINING 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	10,869.46	6,118.45	6,200.00	6,200.00	6,200.00
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	10,869.46	6,118.45	6,200.00	6,200.00	6,200.00
GRAND TOTAL EXPENDITURES	10,869.46	6,118.45	6,200.00	6,200.00	6,200.00

DETAIL OF EXPENDITURES

1. SHERIFF

Registration Fees	5,938.97	2,930.00	2,000.00	2,000.00	2,000.00
Mileage	352.00	0.00	0.00	0.00	0.00
Lodging/Meals	4,578.49	3,188.45	4,200.00	4,200.00	4,200.00
Dues, Publications, ETC	0.00	0.00	0.00	0.00	0.00
Training Material	0.00	0.00	0.00	0.00	0.00
Total	10,869.46	6,118.45	6,200.00	6,200.00	6,200.00

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

1. Cash Available, December 31, 2024	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>0.00</u>
3. Estimated revenues for 2025	<u>0.00</u>
4. Subtotal	<u>0.00</u>
5. Deduct appropriations for 2025	<u>0.00</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><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>0.00</u>
Revenues - 2024	<u>10.00</u>
Expenditures - 2024	<u>10.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>0.00</u></u>

POLK COUNTY
 2025 BUDGET
 MOPS 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	60.00	10.00	0.00
Total	60.00	10.00	0.00

POLK COUNTY
 2025 BUDGET
 MOPS 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	65.00	10.00	400.00	0.00	0.00
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	65.00	10.00	400.00	0.00	0.00
GRAND TOTAL EXPENDITURES	65.00	10.00	400.00	0.00	0.00

DETAIL OF EXPENDITURES

1. MOPS FEES					
MOPS Collection	65.00	10.00	400.00	0.00	0.00
Total	65.00	10.00	400.00	0.00	0.00

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

1. Cash Available, December 31, 2024	<u>9,416.85</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>9,416.85</u>
3. Estimated revenues for 2025	<u>350.00</u>
4. Subtotal	<u>9,766.85</u>
5. Deduct appropriations for 2025	<u>600.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>9,166.85</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>9,166.85</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>9,414.01</u>
Revenues - 2024	<u>362.84</u>
Expenditures - 2024	<u>360.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>9,416.85</u></u>

POLK COUNTY
 2025 BUDGET
 MOORE CEMETARY 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
 MOORE CEMETARY FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
5. INTEREST INCOME	275.02	362.84	350.00
6. OTHER REVENUES			
Donations	0.00	0.00	0.00
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	275.02	362.84	350.00

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

1. Cash Available, December 31, 2024	<u>961.22</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>961.22</u>
3. Estimated revenues for 2025	<u>1,330.00</u>
4. Subtotal	<u>2,291.22</u>
5. Deduct appropriations for 2025	<u>2,200.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>91.22</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>91.22</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>215.74</u>
Revenues - 2024	<u>1,375.48</u>
Expenditures - 2024	<u>630.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>961.22</u></u>

POLK COUNTY
 2025 BUDGET
 PA ADMIN HANDLING 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			
Restitution Fees	0.00	0.00	0.00
Misc Restitution Fees	0.00	755.00	700.00
PA Bad Check Fees	2,075.00	600.00	600.00
Total	2,075.00	1,355.00	1,300.00

POLK COUNTY
 2025 BUDGET
 PA ADMIN HANDLING FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2023 Actual	2024 Actual	2025 Estimated
5. INTEREST INCOME	40.20	20.48	30.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	2,115.20	1,375.48	1,330.00

POLK COUNTY
 2025 BUDGET
 PA ADMIN HANDLING 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	2,000.00	630.00	4,100.00	2,200.00	2,200.00
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	2,000.00	630.00	4,100.00	2,200.00	2,200.00
GRAND TOTAL EXPENDITURES	2,000.00	630.00	4,100.00	2,200.00	2,200.00

DETAIL OF EXPENDITURES

1. PROSECUTING ATTORNEY					
Transfer to LEST - Asst PA Salary	2,000.00	0.00	3,600.00	1,500.00	1,500.00
Training Expnese	0.00	0.00	0.00	0.00	0.00
Restitution Out	0.00	630.00	500.00	700.00	700.00
Total	2,000.00	630.00	4,100.00	2,200.00	2,200.00

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

1. Cash Available, December 31, 2024	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>0.00</u>
3. Estimated revenues for 2025	<u>0.00</u>
4. Subtotal	<u>0.00</u>
5. Deduct appropriations for 2025	<u>0.00</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><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>1,129.56</u>
Revenues - 2024	<u>0.00</u>
Expenditures - 2024	<u>1,129.56</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>0.00</u></u>

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

1. Cash Available, December 31, 2024	<u>13,015.33</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>13,015.33</u>
3. Estimated revenues for 2025	<u>3,500.00</u>
4. Subtotal	<u>16,515.33</u>
5. Deduct appropriations for 2025	<u>12,500.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>4,015.33</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>4,015.33</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>11,364.08</u>
Revenues - 2024	<u>3,651.25</u>
Expenditures - 2024	<u>2,000.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>13,015.33</u></u>

POLK COUNTY
 2025 BUDGET
 PA TRAINING 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			
Circuit Clerk Fees	5,003.24	3,651.25	3,500.00
Fine Collections	0.00	0.00	0.00
Total	5,003.24	3,651.25	3,500.00

POLK COUNTY
 2025 BUDGET
 PA TRAINING 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	1,009.72	2,000.00	7,500.00	7,500.00
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	1,009.72	2,000.00	7,500.00	7,500.00

GRAND TOTAL EXPENDITURES	1,009.72	2,000.00	7,500.00	7,500.00	12,500.00
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DETAIL OF EXPENDITURES

1. PROSECUTING TRAINING

Registration Fees	800.00	2,000.00	3,500.00	3,500.00	5,000.00
Mileage	0.00	0.00	1,000.00	1,000.00	2,500.00
Lodging	209.72	0.00	3,000.00	3,000.00	5,000.00

Total	1,009.72	2,000.00	7,500.00	7,500.00	12,500.00
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POLK COUNTY
 2025 BUDGET
 RECORDERS FEE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2025 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2024	<u>107,879.36</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>107,879.36</u>
3. Estimated revenues for 2025	<u>32,000.00</u>
4. Subtotal	<u>139,879.36</u>
5. Deduct appropriations for 2025	<u>35,000.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>104,879.36</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>104,879.36</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>91,658.10</u>
Revenues - 2024	<u>45,212.35</u>
Expenditures - 2024	<u>28,991.09</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>107,879.36</u></u>

POLK COUNTY
 2025 BUDGET
 RECORDERS FEE 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	22,073.50	27,417.75	28,000.00
Total	22,073.50	27,417.75	28,000.00

POLK COUNTY
 2025 BUDGET
 RECORDERS FEE 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	8,185.70	28,991.09	36,550.00	35,000.00	35,000.00
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					
Total	8,185.70	28,991.09	36,550.00	35,000.00	35,000.00
GRAND TOTAL EXPENDITURES	8,185.70	28,991.09	36,550.00	35,000.00	35,000.00

DETAIL OF EXPENDITURES

1. RECORDERS USER'S FUND					
Computer Expense	3,012.60	4,915.52	5,000.00	10,000.00	10,000.00
Record Preservation	0.00	11,997.49	15,000.00	15,000.00	15,000.00
Equipment Purchase	0.00	3,605.83	5,000.00	5,000.00	5,000.00
Miscellaneous	5,173.10	8,472.25	11,550.00	5,000.00	5,000.00
Total	8,185.70	28,991.09	36,550.00	35,000.00	35,000.00

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

1. Cash Available, December 31, 2024	<u>64,060.22</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>64,060.22</u>
3. Estimated revenues for 2025	<u>170,000.00</u>
4. Subtotal	<u>234,060.22</u>
5. Deduct appropriations for 2025	<u>182,366.00</u>
6. Estimated ending cash balance, December 31, 2025	<u>51,694.22</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2025, (After other net resources available)	<u><u>51,694.22</u></u>

CASH RECONCILIATION

Cash Available 12-31-2023	<u>58,662.31</u>
Revenues - 2024	<u>169,297.73</u>
Expenditures - 2024	<u>163,899.82</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>64,060.22</u></u>

POLK COUNTY
 2025 BUDGET
 REGIONAL CHILD SUPPORT 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			
State Treas - Operations Reimbursement	166,256.88	159,297.73	160,000.00
Total	166,256.88	159,297.73	160,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

POLK COUNTY
 2025 BUDGET
 REGIONAL CHILD SUPPORT 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	175,174.90	163,899.82	198,104.00	182,366.00	182,366.00
Total	175,174.90	163,899.82	198,104.00	182,366.00	182,366.00
GRAND TOTAL EXPENDITURES	175,174.90	163,899.82	198,104.00	182,366.00	182,366.00

DETAIL OF EXPENDITURES

1. SALARIES					
Attorney	63,522.00	67,541.81	74,562.00	67,548.00	67,548.00
Technician	35,181.40	32,429.26	36,192.00	0.00	0.00
Clerk Salaries	0.00	0.00	0.00	38,168.00	38,168.00
Part Time Clerk	14,752.76	9,229.13	15,000.00	0.00	0.00
Total	113,456.16	109,200.20	125,754.00	105,716.00	105,716.00

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><u>0.00</u></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><u>117,147.88</u></u>

POLK COUNTY
 2025 BUDGET
 SENIOR SERVICES 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	202,602.55	255,538.30	339,693.48	334,162.88	334,162.88
Total	202,602.55	255,538.30	339,693.48	334,162.88	334,162.88
GRAND TOTAL EXPENDITURES	202,602.55	255,538.30	339,693.48	334,162.88	334,162.88

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	202,602.55	255,538.30	339,693.48	334,162.88	334,162.88

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><u>23,599.28</u></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><u>36,299.28</u></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			
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			
Sheriff Fees	14,646.58	15,998.71	16,000.00
Total	14,646.58	15,998.71	16,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

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	27,645.21	9,288.67	30,000.00	30,000.00
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	27,645.21	9,288.67	30,000.00	30,000.00
GRAND TOTAL EXPENDITURES	27,645.21	9,288.67	30,000.00	30,000.00

DETAIL OF EXPENDITURES

1. SHERIFF CIVIL FEES				
Equipment	27,645.21	9,288.67	30,000.00	30,000.00
Transfer to DSSSF	0.00	0.00	0.00	0.00
Total	27,645.21	9,288.67	30,000.00	30,000.00

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	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2024	<u>0.00</u>
3. Estimated revenues for 2025	<u>0.00</u>
4. Subtotal	<u>0.00</u>
5. Deduct appropriations for 2025	<u>0.00</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><u>0.00</u></u>

CASH RECONCILIATION

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

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
 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

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

CASH RECONCILIATION

Cash Available 12-31-2023	<u>36,842.93</u>
Revenues - 2024	<u>18,021.20</u>
Expenditures - 2024	<u>2,852.07</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2024	<u><u>52,012.06</u></u>

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

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

CASH RECONCILIATION

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

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

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

CASH RECONCILIATION

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

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

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

CASH RECONCILIATION

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

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

