

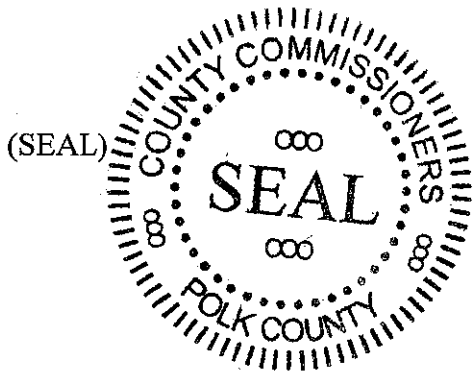
CERTIFICATION

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 27, 2026, as the same appears on record in my office, in County Commission Record No. 52 at pages 330 - 430.

In testimony whereof, I have hereunto set my hand and affixed the seal of said Commission, at my office in Bolivar, this 27th day of January 2026.

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: 01/27/2026

Comments and suggestions regarding 2026 budget forms:

POLK COUNTY
 2026 BUDGET
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POLK COUNTY
2026 BUDGET MESSAGE

Now on this 27th day of January 2026, 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 2026 as required by The County Budget Law (Sections 50.525 to 50.745, RSMo.) being in words and figures as follows:

BUDGET MESSAGE:

The 2025 Budget was once again conservative. Department expenditures averaged 74% of the budgeted amounts. The County only saw a 0.40% increase in sales tax revenue last year over 2024. With the cost of supplies, materials, wages increasing, and the unfunded mandates from the federal and state, we are seeing serious issues and shortfalls to balance our budgets, while still providing services to the citizens of Polk County.

The 2026 Budget will continue to include three Federal funded bridges; a new bridge on E 552 road, a new bridge on E 310 in the Humansville Special Road District and a new bridge on E 390 road. The design and engineering will begin on a Governor Cost Share project on Parkview Street as well. The estimated cost of these three bridges and Parkview is over 3.2 million, with the county portion being 20% or approximately \$626,000. A portion of the county funds for the projects will come from interest earned on ARPA funds.

The 2026 Budget will be very tight as we have had to budget an estimated transfer into Law Enforcement of \$1,400,000.00 out of the General Revenue Fund. We are struggling with ways to increase our revenues and decrease our expenditures as minimum wage continues to increase along with everyday expenditures. The proposed tax cuts being discussed at the State level that will affect our revenue sources is very concerning to all counties across the state.

Respectfully submitted,
Shannon Hancock
Shannon Hancock
Presiding Commissioner

POLK COUNTY
 2026 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, 2025	
			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		38,201.62	
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		96,740.76	
16.588	Violence Against Women Formula Grants			
16.738	Edward Byrne Memorial Justice Assistance Grant Program			
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
 2026 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, 2025	
			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)	64,662.40	20
		BRO - B084 (15)	34,294.61	20
		BRO - R084 (01)	317.50	20
		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	ARPA FUNDS & GRANTS		2,134,321.47	
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		11,750.00	
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through state:				
	Department of Health and Senior Services -			
93.268	Immunization Grants			
93.136	VIOLENT DEATH & OVERDOSE DEATH SURVEILLANCE		420.00	
	Department of Social Services -			
93.563	Child Support Enforcement		92,669.20	
93.569	Community Services Block Grant			

POLK COUNTY
 2026 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, 2025	
			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			
93.919	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			
97.067	Homeland Security Grant Program			
Total Expenditures of Federal Awards			\$	<u>2,473,377.56</u>

N/A - Not applicable

POLK COUNTY
 2026 BUDGET
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor and Program Title	Pass-Through Grantor's Number	Grant Award Amount
----------------	-----------------------------------	-------------------------------------	--------------------------

GRANTS AWARDED FOR WHICH THERE WERE NO REVENUES OR
 EXPENDITURES DURING THE YEAR

Total Grants Awarded for which there were no Revenues
 or Expenditures during the Year

\$ 0.00

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

	<u>DUNS</u>
County	_____
Other officials or boards:	_____
_____	_____
_____	_____
_____	_____

POLK COUNTY
2026 SCHEDULE OF ASSESSED VALUATIONS, TAX RATES, & COUNTY LONG-TERM DEBT

ASSESSED VALUATIONS

	Actual 2024	Actual 2025	Proposed 2026
Real Estate	313,512,500	341,086,160	341,086,160
Personal Property	110,061,360	113,606,840	113,606,840
Railroad and Utilities	40,089,595	42,241,873	42,241,873
Total Assessed Valuation	<u>463,663,455</u>	<u>496,934,873</u>	<u>496,934,873</u>

TAX RATE SCHEDULE

Per \$100 Assessed Valuation

TAX PURPOSE	Actual 2024	Actual 2025	Proposed 2026
General Revenue Fund	0.2994	0.2949	0.2949
Special Road and Bridge Fund	0.2581	0.2543	0.2543
County Library	0.2222	0.2189	0.2189
County Health	0.1624	0.1600	0.1600
Senate Bill 40 Board	0.0194	0.0191	0.0191
Senior Citizens Services	0.0461	0.0454	0.0454

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

DESCRIPTION	Amount Outstanding 12-31-2024	Additions 2025	Principal Payments 2025	Amount Outstanding 12-31-2025
CLAYTON HOLDINGS LLC	0.00	149,154.00	23,999.26	125,154.74
US BANCORP GOVT LEASING	0.00	352,979.96	57,042.99	295,936.97
 				0.00
 				0.00
 				0.00
 				0.00
 				0.00
 				0.00
 				0.00
 				0.00
 				0.00
 				0.00
 				0.00
 				0.00
 				0.00

POLK COUNTY
 2026 BUDGET
 APPROPRIATION ORDER

Whereas the Commission is advised that the budget for the year 2026 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 12th day of January, 2026, and the 27th day of January, 2026, and that a public hearing was held on the 27th day of January, 2026, preceded by public notice set forth on the 24th day of December, 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 27th day of January, 2026, as the revised and final budget for Polk County, Missouri, for the year 2026.

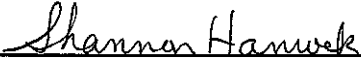
And it is further ordered, adjudged and decreed that the following amounts are hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the following funds for 2026, as set forth in the approved column on the pages noted:

<u>Fund Name</u>	<u>Appropriated Amount</u>	<u>Page</u>	<u>through</u>	<u>Page</u>
GENERAL REVENUE FUND	4,319,111.98	10		21
SPECIAL ROAD AND BRIDGE FUND	8,775,208.00	25		28
ASSESSMENT FUND	568,469.84	31		31
GENERAL REVENUE SAVINGS FUND	750,000.00	35		35
ROAD & BRIDGE CAPITAL IMPROVEMENTS FUND	3,795,500.00	39		39
LAW ENFORCEMENT SALES TAX FUND	4,433,747.00	43		45
ARPA FUND	420,000.00	49		49
CIRCUIT CLERK GARNISHMENT FEE FUND	10,000.00	53		53
CIRCUIT CLERK INTEREST FUND	5,500.00	57		57
CIRCUIT CLERK LAW LIBRARY FUND	40,000.00	61		61
CIRCUIT CLERK TIME FUND	20,000.00	65		65
CIRCUIT CLERK JUVENILE JUSTICE FUND	40,000.00	69		69
COLLECTOR TAX MAINTENANCE FUND	108,000.00	73		73
DEPUTY SHERIFF SALARY FUND	64,200.00	77		77
ELECTION SERVICES FUND	88,500.00	81		81
FAMILY JUSTICE FUND	33,900.00	85		85
INMATE SECURITY FUND	40,000.00	89		89
LEPC FUND	15,500.00	93		93
LAW ENFORCEMENT RESTITUTION FUND	20,000.00	97		97
LAW ENFORCEMENT TRAINING FUND	4,000.00	101		101
MOPS FUND	200.00	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	181,300.00	129		131
SENIOR SERVICES FUND	340,257.08	135		135
SHERIFF CIVIL FUND	30,000.00	139		139
SHERIFF RETIREMENT FUND	600.00	143		143
SHERIFF REVOLVING FUND	23,700.00	147		147
SPECIAL TRUST FUND	6,000.00	155		155

POLK COUNTY
 2026 BUDGET
 APPROPRIATION ORDER

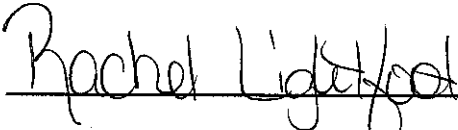
<u>Fund Name</u>	<u>Appropriated Amount</u>	<u>Page</u>	<u>through</u>	<u>Page</u>
VIETNAM MEMORIAL FUND	3,500.00	<u>159</u>		<u>159</u>
DRUG COURT FUND	12,500.00	<u>163</u>		<u>163</u>
		<u> </u>		<u> </u>
		<u> </u>		<u> </u>
		<u> </u>		<u> </u>
		<u> </u>		<u> </u>

It is further ordered and adjudged that the Clerk of this Commission shall within five (5) days of the 27th day of January, 2026, 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
2026 SUMMARY OF BUDGETS

	Total	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	General Revenue Savings Fund
NET CASH AVAILABLE FOR 2026	9,268,069.85	2,704,332.53	513.79	567,846.32	1,428,833.30
Revenues, 2026					
Property tax	2,495,829.00	1,435,000.00	847,000.00		0.00
Sales tax	4,925,000.00	0.00	0.00		0.00
Intergovernmental revenues	5,430,546.91	138,527.00	4,310,300.00	408,293.91	0.00
Charges for services	1,017,750.00	686,900.00	115,000.00	0.00	0.00
Interest	447,295.23	130,000.00	5,000.00	37,510.23	65,000.00
Other	284,686.31	65,375.00	2,000.00	6,513.31	0.00
Transfers in	5,192,635.17	159,279.00	3,495,500.00	33,004.17	78,450.00
Total Revenues	19,793,742.62	2,615,081.00	8,774,800.00	485,321.62	143,450.00
TOTAL FUNDS AVAILABLE					
	29,061,812.47	5,319,413.53	8,775,313.79	1,053,167.94	1,572,283.30
Expenditures, 2026					
County Commission	121,497.00	121,497.00			0.00
County Clerk	178,000.00	178,000.00			0.00
Elections	308,270.00	219,770.00			0.00
Buildings and grounds	679,300.00	679,300.00			0.00
Employee fringe benefits	165,000.00	165,000.00			0.00
County Treasurer	86,726.00	86,726.00			0.00
County Collector	355,622.00	247,622.00			0.00
Recorder of Deeds	184,091.00	149,091.00			0.00
Circuit Clerk	379,884.00	264,384.00			0.00
Court Administration	21,747.28	9,247.28			0.00
Public Administrator	124,630.00	124,630.00			0.00
Sheriff	2,305,024.00	0.00			0.00
Jail	943,664.00	0.00			0.00
Prosecuting Attorney	500,074.00	0.00			0.00
Juvenile Officer	108,210.00	0.00			0.00
County Coroner	92,485.00	0.00			0.00
Health and welfare	570,510.00	0.00			0.00
Debt service	0.00	0.00			0.00
Transfers out	1,861,585.17	1,453,206.17	408,379.00	0.00	0.00
Emergency Fund	91,180.00	0.00			0.00
Assessor	568,469.84			568,469.84	0.00
Highways and roads	12,162,329.00		8,366,829.00		0.00
Other	2,391,695.61	620,638.53			750,000.00
Total Expenditures	24,199,993.90	4,319,111.98	8,775,208.00	568,469.84	750,000.00
ESTIMATED ENDING CASH					
BALANCE	4,861,818.57	1,000,301.55	105.79	484,698.10	822,283.30
OTHER NET RESOURCES					
AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE					
	4,861,818.57	1,000,301.55	105.79	484,698.10	822,283.30

POLK COUNTY
2026 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 2026	3,198,657.43	1,096.56	370,937.62	24,219.57	13,220.12
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	2,400,000.00	2,525,000.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	282,066.00	0.00	2,500.00	0.00
Charges for services	0.00	33,500.00	0.00	0.00	0.00
Interest	125,000.00	150.00	50,000.00	0.00	5,500.00
Other	0.00	187,400.00	0.00	0.00	0.00
Transfers in	0.00	1,411,200.00	0.00	0.00	0.00
Total Revenues	2,525,000.00	4,439,316.00	50,000.00	2,500.00	5,500.00
TOTAL FUNDS AVAILABLE					
	5,723,657.43	4,440,412.56	420,937.62	26,719.57	18,720.12
Expenditures, 2026					
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	10,000.00	5,500.00
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	2,182,524.00	0.00	0.00	0.00
Jail	0.00	903,664.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	485,174.00	0.00	0.00	0.00
Juvenile Officer	0.00	108,210.00	0.00	0.00	0.00
County Coroner	0.00	92,485.00	0.00	0.00	0.00
Health and welfare	0.00	570,510.00	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	91,180.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	3,795,500.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	420,000.00	0.00	0.00
Total Expenditures	3,795,500.00	4,433,747.00	420,000.00	10,000.00	5,500.00
ESTIMATED ENDING CASH BALANCE					
	1,928,157.43	6,665.56	937.62	16,719.57	13,220.12
OTHER NET RESOURCES AVAILABLE					
	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE					
	1,928,157.43	6,665.56	937.62	16,719.57	13,220.12

POLK COUNTY
2026 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 2026	70,278.07	35,918.36	79,986.08	108,397.83	2,381.87
Revenues, 2026					
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	12,000.00	0.00	52,000.00
Charges for services	18,000.00	0.00	6,000.00	47,100.00	10,000.00
Interest	60.00	0.00	0.00	2,600.00	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	18,060.00	3,500.00	18,000.00	49,700.00	62,000.00
 TOTAL FUNDS AVAILABLE	 88,338.07	 39,418.36	 97,986.08	 158,097.83	 64,381.87
Expenditures, 2026					
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	108,000.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	40,000.00	20,000.00	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	64,200.00
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	40,000.00	20,000.00	40,000.00	108,000.00	64,200.00
 ESTIMATED ENDING CASH BALANCE	 48,338.07	 19,418.36	 57,986.08	 50,097.83	 181.87
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 48,338.07	 19,418.36	 57,986.08	 50,097.83	 181.87

POLK COUNTY
2026 SUMMARY OF BUDGETS

	Election Services Fund	Family Justice Fund	Inmate Security Fund	Lepc Fund	Law Enforcement Restitution Fund
NET CASH AVAILABLE FOR 2026	73,149.53	40,241.68	69,952.00	25,005.53	34,538.03
Revenues, 2026					
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	6,000.00	0.00	19,500.00	0.00	0.00
Charges for services	20,000.00	6,500.00	0.00	0.00	15,000.00
Interest	3,000.00	1,500.00	0.00	1,000.00	2,000.00
Other	6,000.00	0.00	0.00	3,000.00	200.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	35,000.00	8,000.00	19,500.00	4,000.00	17,200.00
 TOTAL FUNDS AVAILABLE	 108,149.53	 48,241.68	 89,452.00	 29,005.53	 51,738.03
Expenditures, 2026					
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	88,500.00	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	40,000.00	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	33,900.00	0.00	15,500.00	20,000.00
Total Expenditures	88,500.00	33,900.00	40,000.00	15,500.00	20,000.00
 ESTIMATED ENDING CASH BALANCE	 19,649.53	 14,341.68	 49,452.00	 13,505.53	 31,738.03
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 19,649.53	 14,341.68	 49,452.00	 13,505.53	 31,738.03

POLK COUNTY
2026 SUMMARY OF BUDGETS

	Law Enforcement Training Fund	Mops Fund	Moore Cemetery Fund	Pa Admin Handling Fund	Pa Delinquent Tax Fund
NET CASH AVAILABLE FOR 2026	3,820.31	0.00	9,601.85	1,053.74	0.00
Revenues, 2026					
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	1,600.00	0.00	0.00	0.00	0.00
Charges for services	2,300.00	200.00	0.00	2,200.00	0.00
Interest	200.00	0.00	500.00	75.00	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	4,100.00	200.00	500.00	2,275.00	0.00
TOTAL FUNDS AVAILABLE					
	7,920.31	200.00	10,101.85	3,328.74	0.00
Expenditures, 2026					
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	4,000.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	200.00	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	4,000.00	200.00	600.00	2,200.00	0.00
ESTIMATED ENDING CASH BALANCE					
	3,920.31	0.00	9,501.85	1,128.74	0.00
OTHER NET RESOURCES AVAILABLE					
	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE					
	3,920.31	0.00	9,501.85	1,128.74	0.00

POLK COUNTY
2026 SUMMARY OF BUDGETS

	Pa Training Fund	Recorders Fee Fund	Regional Child Support Fund	Senior Services Fund	Sheriff Civil Fund
NET CASH AVAILABLE FOR 2026	10,507.11	132,387.81	36,327.79	118,028.08	33,040.00
Revenues, 2026					
Property tax	0.00	0.00	0.00	213,829.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	182,360.00	0.00	15,000.00
Charges for services	2,500.00	29,000.00	0.00	0.00	0.00
Interest	0.00	5,000.00	0.00	7,500.00	1,800.00
Other	0.00	0.00	9,798.00	900.00	0.00
Transfers in	0.00	0.00	5,202.00	0.00	0.00
Total Revenues	2,500.00	34,000.00	197,360.00	222,229.00	16,800.00
TOTAL FUNDS AVAILABLE	13,007.11	166,387.81	233,687.79	340,257.08	49,840.00
Expenditures, 2026					
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	181,300.00	340,257.08	0.00
Total Expenditures	12,500.00	35,000.00	181,300.00	340,257.08	30,000.00
ESTIMATED ENDING CASH					
BALANCE	507.11	131,387.81	52,387.79	0.00	19,840.00
OTHER NET RESOURCES					
AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	507.11	131,387.81	52,387.79	0.00	19,840.00

POLK COUNTY
2026 SUMMARY OF BUDGETS

	Sheriff Retirement Fund	Sheriff Revolving Fund	Sheriff Special Operations Fund	Special Trust Fund	Vietnam Memorial Fund
NET CASH AVAILABLE FOR 2026	0.00	60,116.06	0.00	1,041.50	3,926.34
Revenues, 2026					
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	400.00	0.00	0.00	0.00	0.00
Charges for services	0.00	18,500.00	0.00	5,050.00	0.00
Interest	200.00	3,200.00	0.00	0.00	200.00
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	600.00	21,700.00	0.00	5,050.00	200.00
 TOTAL FUNDS AVAILABLE	 600.00	 81,816.06	 0.00	 6,091.50	 4,126.34
Expenditures, 2026					
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	600.00	23,700.00	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	0.00	6,000.00	3,500.00
Total Expenditures	600.00	23,700.00	0.00	6,000.00	3,500.00
 ESTIMATED ENDING CASH BALANCE	 0.00	 58,116.06	 0.00	 91.50	 626.34
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 0.00	 58,116.06	 0.00	 91.50	 626.34

POLK COUNTY
2026 SUMMARY OF BUDGETS

	Drug Court Fund	33 Fund	34 Fund	35 Fund	Other Funds
NET CASH AVAILABLE FOR 2026	8,713.04	0.00	0.00	0.00	0.00
Revenues, 2026	0.00	0.00	0.00	0.00	0.00
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	300.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	10,000.00	0.00	0.00	0.00	0.00
Total Revenues	10,300.00	0.00	0.00	0.00	0.00
TOTAL FUNDS AVAILABLE	19,013.04	0.00	0.00	0.00	0.00
Expenditures, 2026	0.00	0.00	0.00	0.00	0.00
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	12,500.00	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	12,500.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING CASH BALANCE	6,513.04	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	6,513.04	0.00	0.00	0.00	0.00

POLK COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	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	2,532,884.42	1,462,548.38	850,400.80		0.00
Sales tax	4,972,813.48	0.00	0.00		0.00
Intergovernmental revenues	2,544,681.89	68,974.46	1,778,986.60	330,790.37	0.00
Charges for services	941,007.48	684,721.02	0.00	0.00	0.00
Interest	559,559.96	168,187.63	6,330.55	33,215.45	67,161.65
Other	321,875.33	84,489.77	10,636.06	6,026.42	0.00
Transfers in	2,133,890.63	642.00	1,300,000.00	33,005.09	69,700.00
Total Revenues	14,006,713.19	2,469,563.26	3,946,354.01	403,037.33	136,861.65
 TOTAL FUNDS AVAILABLE	 26,063,825.79	 5,254,011.96	 4,003,306.01	 1,012,133.11	 1,428,833.30
Expenditures, 2025					
County Commission	118,733.02	118,733.02			0.00
County Clerk	160,178.77	160,178.77			0.00
Elections	193,940.15	137,708.50			0.00
Buildings and grounds	470,318.06	470,318.06			0.00
Employee fringe benefits	110,727.19	110,727.19			0.00
County Treasurer	69,185.34	69,185.34			0.00
County Collector	231,394.90	205,121.82			0.00
Recorder of Deeds	142,249.34	130,697.05			0.00
Circuit Clerk	145,351.98	117,732.67			0.00
Court Administration	4,770.45	2,710.13			0.00
Public Administrator	102,228.49	102,228.49			0.00
Sheriff	1,937,728.95	0.00			0.00
Jail	776,292.67	0.00			0.00
Prosecuting Attorney	439,134.26	0.00			0.00
Juvenile Officer	93,339.48	0.00			0.00
County Coroner	99,084.20	0.00			0.00
Health and welfare	431,747.27	0.00			0.00
Debt service	0.00	0.00			0.00
Transfers out	625,207.88	431,528.95	193,678.93	0.00	0.00
Emergency Fund	0.00	0.00			0.00
Assessor	444,286.79			444,286.79	0.00
Highways and roads	5,394,176.79		3,809,113.29		0.00
Other	4,805,679.96	492,809.44			0.00
Total Expenditures	16,795,755.94	2,549,679.43	4,002,792.22	444,286.79	0.00
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2025	 9,268,069.85	 2,704,332.53	 513.79	 567,846.32	 1,428,833.30

POLK COUNTY
SUMMARY OF 2025 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 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	2,422,735.87	2,550,077.61	0.00	0.00	0.00
Intergovernmental revenues	0.00	119,775.44	0.00	2,810.00	0.00
Charges for services	0.00	69,862.81	0.00	0.00	0.00
Interest	160,924.69	285.83	82,393.96	0.00	6,749.97
Other	0.00	201,322.37	0.00	0.00	0.00
Transfers in	0.00	717,105.54	0.00	0.00	0.00
Total Revenues	2,583,660.56	3,658,429.60	82,393.96	2,810.00	6,749.97
TOTAL FUNDS AVAILABLE	4,783,720.93	3,659,947.51	4,243,603.65	24,219.57	13,220.12
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	1,842,052.02	0.00	0.00	0.00
Jail	0.00	760,521.19	0.00	0.00	0.00
Prosecuting Attorney	0.00	432,106.79	0.00	0.00	0.00
Juvenile Officer	0.00	93,339.48	0.00	0.00	0.00
County Coroner	0.00	99,084.20	0.00	0.00	0.00
Health and welfare	0.00	431,747.27	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	1,585,063.50	0.00	0.00	0.00	0.00
Other	0.00	0.00	3,872,666.03	0.00	0.00
Total Expenditures	1,585,063.50	3,658,850.95	3,872,666.03	0.00	0.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025	3,198,657.43	1,096.56	370,937.62	24,219.57	13,220.12

POLK COUNTY
SUMMARY OF 2025 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 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	13,135.19	0.00	45,670.40
Charges for services	18,975.00	0.00	6,165.25	49,686.24	12,096.10
Interest	60.89	0.00	0.00	5,301.08	0.00
Other	125.00	3,487.48	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	19,160.89	3,487.48	19,300.44	54,987.32	57,766.50
TOTAL FUNDS AVAILABLE	88,668.21	36,222.53	88,911.08	134,670.91	58,421.12
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	26,273.08	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	18,390.14	304.17	8,925.00	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	56,039.25
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	18,390.14	304.17	8,925.00	26,273.08	56,039.25
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025	70,278.07	35,918.36	79,986.08	108,397.83	2,381.87

POLK COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	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	15,660.90	0.00	14,709.10	0.00	0.00
Charges for services	15,325.00	6,949.50	0.00	0.00	17,128.06
Interest	3,458.67	2,053.01	0.00	1,208.02	2,052.19
Other	4,060.86	0.00	1,474.32	3,344.43	243.95
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	38,505.43	9,002.51	16,183.42	4,552.45	19,424.20
 TOTAL FUNDS AVAILABLE	 129,381.18	 49,443.11	 85,723.48	 25,005.53	 53,749.37
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	56,231.65	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	15,771.48	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	9,201.43	0.00	0.00	19,211.34
Total Expenditures	56,231.65	9,201.43	15,771.48	0.00	19,211.34
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2025	 73,149.53	 40,241.68	 69,952.00	 25,005.53	 34,538.03

POLK COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	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	1,572.63	0.00	0.00	0.00	0.00
Charges for services	2,304.00	110.00	0.00	1,500.00	0.00
Interest	195.75	0.00	485.00	92.52	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	4,072.38	110.00	485.00	1,592.52	0.00
 TOTAL FUNDS AVAILABLE	 9,813.14	 110.00	 9,901.85	 2,553.74	 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	5,992.83	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	110.00	0.00	1,500.00	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	300.00	0.00	0.00
Total Expenditures	5,992.83	110.00	300.00	1,500.00	0.00
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2025	 3,820.31	 0.00	 9,601.85	 1,053.74	 0.00

POLK COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	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	219,935.24	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	137,371.26	0.00	14,474.54
Charges for services	2,909.25	29,686.25	0.00	0.00	0.00
Interest	0.00	6,374.49	0.00	7,230.32	1,835.54
Other	0.00	0.00	6,656.55	8.12	0.00
Transfers in	0.00	0.00	3,438.00	0.00	0.00
Total Revenues	2,909.25	36,060.74	147,465.81	227,173.68	16,310.08
TOTAL FUNDS AVAILABLE	15,924.58	143,940.10	211,526.03	344,321.56	52,609.36
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	11,552.29	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	19,569.36
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	5,417.47	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	175,198.24	226,293.48	0.00
Total Expenditures	5,417.47	11,552.29	175,198.24	226,293.48	19,569.36
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025	10,507.11	132,387.81	36,327.79	118,028.08	33,040.00

POLK COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	Sheriff Retirement Fund	Sheriff Revolving Fund	Sheriff Special Operations Fund	Special Trust Fund	Vietnam Memorial Fund
NET CASH AVAILABLE FOR 2025	0.00	52,012.06	0.00	5,885.50	3,732.44
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	355.00	0.00	0.00	0.00	0.00
Charges for services	0.00	18,433.00	0.00	5,156.00	0.00
Interest	215.00	3,176.49	0.00	0.00	193.90
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	570.00	21,609.49	0.00	5,156.00	193.90
TOTAL FUNDS AVAILABLE	570.00	73,621.55	0.00	11,041.50	3,926.34
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	570.00	13,505.49	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	10,000.00	0.00
Total Expenditures	570.00	13,505.49	0.00	10,000.00	0.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025	0.00	60,116.06	0.00	1,041.50	3,926.34

POLK COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	Drug Court 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	396.00	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	377.36	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	10,000.00	0.00	0.00	0.00	0.00
Total Revenues	10,773.36	0.00	0.00	0.00	0.00
 TOTAL FUNDS AVAILABLE	 10,773.36	 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	2,060.32	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	2,060.32	0.00	0.00	0.00	0.00
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2025	 8,713.04	 0.00	 0.00	 0.00	 0.00

POLK COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>2,704,332.53</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>2,704,332.53</u>
3. Estimated revenues for 2026	<u>2,615,081.00</u>
4. Subtotal	<u>5,319,413.53</u>
5. Deduct appropriations for 2026	<u>4,319,111.98</u>
6. Estimated ending cash balance, December 31, 2026	<u>1,000,301.55</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>1,000,301.55</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>2,784,448.70</u>
Revenues - 2025	<u>2,469,563.26</u>
Expenditures - 2025	<u>2,549,679.43</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>2,704,332.53</u></u>

POLK COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			1,400,000.00
2025 Property taxes		1,425,316.43	
2024 and prior property taxes	1,346,584.55		
Replacement tax on subclass 3 property	35,570.10	37,231.95	35,000.00
Total	1,382,154.65	1,462,548.38	1,435,000.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Reimb EMA Civil Defense	1,241.87	0.00	2,400.00
Reimb Surveyor - Corner Coop Program	0.00	0.00	0.00
State Treas Jury Fees	0.00	0.00	0.00
Pilt and Interest	1,700.31	1,696.37	1,650.00
State Treas Child Support Reimb	503.49	691.99	1,425.00
State Records Fund	18,676.00	20,765.00	20,000.00
Reimb Election Expense	95,928.72	40,487.82	75,000.00
Circuit Clerk Bond Forfeitures	75.00	0.00	0.00
Election Grants	5,738.54	5,333.28	5,452.00
Circuit Clerk Grant	11,817.37	0.00	0.00
Recycling Grant	15,915.20	0.00	0.00
Emergency Mgt Grant	32,600.00	0.00	32,600.00
County Clerk Grant	0.00	0.00	0.00
Total	184,196.50	68,974.46	138,527.00

POLK COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
4. CHARGES FOR SERVICES			
Sheriff fees	0.00	0.00	0.00
County Clerk fees	22,862.76	24,395.91	24,000.00
Circuit Clerk fees	34,239.10	29,923.34	50,000.00
Recorder of Deeds fees	137,990.34	171,516.73	170,000.00
Prosecuting Attorney fees	0.00	0.00	0.00
Collector commissions and fees	395,543.55	424,240.14	411,400.00
Collector Software Recovery Fee	1,260.93	1,594.93	1,500.00
Circuit Clerk - Jury Fees	0.00	0.00	0.00
Public Administrator Fees	36,035.82	33,049.97	30,000.00
Total	627,932.50	684,721.02	686,900.00
5. INTEREST INCOME			
	150,907.00	168,187.63	130,000.00
6. OTHER REVENUES			
Rent - County Property	1,300.00	1,300.00	1,300.00
Delarue Trust Fund	39,906.96	40,696.66	40,000.00
Miscellaneous Income	199,412.30	1,482.45	500.00
Reimbursement of Employee Ins Prem	206.87	1,295.18	0.00
University Extension - Electric Reimb	1,705.47	2,086.65	2,000.00
GIS Subscriptions	6,575.00	6,575.00	6,575.00
Opiod Settlement	56,493.39	31,053.83	15,000.00
Insurance Settlement	190,053.38	0.00	0.00
Total	495,653.37	84,489.77	65,375.00
7. TRANSFERS IN			
Transfer from Criminal Costs	369.00	342.00	300.00
Transfer from Moore Cemetery	360.00	300.00	600.00
Transfer from Spec Rd & Bridge	0.00	0.00	158,379.00
Total	729.00	642.00	159,279.00
8. GRAND TOTAL REVENUES			
	2,841,573.02	2,469,563.26	2,615,081.00

POLK COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

GENERAL COUNTY GOVERNMENT

1. County Commission:

Commissioners' annual salaries	99,119.00	106,247.00	106,247.00	106,247.00	106,247.00
Clerical annual salaries	0.00	0.00	0.00	0.00	0.00
Office expenses	1,669.45	2,204.93	2,400.00	2,750.00	2,750.00
Equipment	1,539.98	416.31	2,700.00	1,500.00	1,500.00
Mileage and training	3,663.92	1,895.00	5,650.00	2,500.00	2,500.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Legal Notices	1,125.75	1,353.24	1,750.00	1,500.00	1,500.00
Matching Social Security	6,876.63	6,616.54	8,200.00	7,000.00	7,000.00

Total	113,994.73	118,733.02	126,947.00	121,497.00	121,497.00
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2. County Clerk:

County Clerk's annual salary	52,650.00	52,650.00	52,650.00	55,150.00	55,150.00
Deputy and clerical annual salaries	52,274.31	67,464.87	70,000.00	77,000.00	77,000.00
Office expenses	3,566.43	3,720.29	44,850.00	4,500.00	4,500.00
Equipment	16,789.66	23,572.26	22,500.00	24,500.00	24,500.00
Mileage and training	1,118.23	2,036.08	2,750.00	2,850.00	2,850.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Matching Social Security	7,816.68	9,021.96	9,500.00	10,000.00	10,000.00
Recording Fees	0.00	24.00	1,500.00	1,500.00	1,500.00
Computer Expense	2,397.19	1,689.31	5,500.00	2,500.00	2,500.00

Total	136,612.50	160,178.77	209,250.00	178,000.00	178,000.00
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POLK COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures			Appropriations	
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
3. Elections:					
Judges, clerks, etc.	30,464.67	16,003.36	22,380.00	39,000.00	39,000.00
Office expenses	9,912.08	16,875.63	20,000.00	12,000.00	12,000.00
Rent of polls	2,700.00	1,980.00	2,970.00	2,970.00	2,970.00
Office Supplies	2,777.06	1,480.03	2,100.00	3,100.00	3,100.00
Salaries	41,151.04	31,855.43	32,700.00	37,000.00	37,000.00
Mileage & Training	1,092.67	1,566.55	1,850.00	3,150.00	3,150.00
Equipment	17,318.44	22,174.62	25,000.00	28,000.00	28,000.00
Election Expenses	73,794.46	36,420.85	50,000.00	75,000.00	75,000.00
Matching Social Security	2,993.06	2,244.43	2,500.00	2,800.00	2,800.00
Legal Advertising	10,026.79	5,167.60	7,500.00	12,500.00	12,500.00
Election Worker Training	3,440.00	1,940.00	2,880.00	4,000.00	4,000.00
Misc / Reimb Election Costs	0.00	0.00	250.00	250.00	250.00
Total	195,670.27	137,708.50	170,130.00	219,770.00	219,770.00
4. Buildings and Grounds:					
Custodian's annual salary	78,475.07	61,693.68	87,475.00	72,600.00	72,600.00
Supplies	20,550.49	20,690.89	25,000.00	25,000.00	25,000.00
Utilities	38,836.20	40,820.47	44,800.00	48,200.00	48,200.00
Repairs and upkeep	30,362.43	15,841.37	30,000.00	30,000.00	30,000.00
Equipment / Cell Phone	13,847.67	14,263.16	31,100.00	31,100.00	31,100.00
Bldg/Grds Crthse Improve/Repair	1,217,770.29	218,861.50	400,000.00	400,000.00	400,000.00
Matching Social Security	5,929.82	4,556.78	6,700.00	5,400.00	5,400.00
Training Expenses	0.00	0.00	0.00	0.00	0.00
Contract Labor / Cleaning	31,380.00	32,400.00	32,400.00	0.00	0.00
Miscellaneous Projects	1,732.22	2,314.12	2,000.00	2,000.00	2,000.00
Recycling Expenses	19,897.91	35,000.00	35,000.00	35,000.00	35,000.00
Jail Upkeep & Repair	23,369.47	23,876.09	30,000.00	30,000.00	30,000.00
Total	1,482,151.57	470,318.06	724,475.00	679,300.00	679,300.00

POLK COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
5. Employee Fringe Benefits:					
Social security	0.00	0.00	0.00	0.00	0.00
LAGERS	0.00	0.00	0.00	0.00	0.00
Insurance, medical	89,155.12	97,853.14	121,500.00	145,000.00	145,000.00
Workers' compensation	10,975.25	12,351.00	15,000.00	17,000.00	17,000.00
Unemployment	0.00	0.00	2,500.00	2,500.00	2,500.00
Misc	0.00	523.05	0.00	500.00	500.00
Total	100,130.37	110,727.19	139,000.00	165,000.00	165,000.00
6. Treasurer:					
Treasurer's annual salary	52,650.00	52,650.00	52,650.00	52,650.00	52,650.00
Deputy annual salary	0.00	0.00	0.00	0.00	0.00
Office expenses	2,480.80	3,690.75	4,700.00	4,500.00	4,500.00
Equipment	3,356.00	925.00	5,500.00	5,500.00	5,500.00
Mileage and training	1,288.36	1,055.88	3,200.00	3,300.00	3,300.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Matching Social Security	4,209.18	4,403.11	4,806.00	4,800.00	4,800.00
Part Time Help	3,109.49	5,667.99	10,176.00	10,976.00	10,976.00
Computer Expense	1,338.13	792.61	5,000.00	5,000.00	5,000.00
Contract Labor	0.00	0.00	0.00	0.00	0.00
Total	68,431.96	69,185.34	86,032.00	86,726.00	86,726.00

POLK COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
7. Collector:					
Collector's annual salary	52,650.00	52,650.00	52,650.00	59,550.00	59,550.00
Deputy and clerical annual salaries	73,011.90	85,619.27	89,570.00	99,967.00	99,967.00
Office expenses	29,844.03	31,563.41	33,300.00	35,300.00	35,300.00
Equipment	19,130.28	15,548.64	28,120.00	27,620.00	27,620.00
Mileage and training	50.00	0.00	800.00	800.00	800.00
Matching Social Security	8,826.14	10,380.80	10,880.00	11,385.00	11,385.00
Legal Advert / Search Fees	4,912.65	6,359.70	9,500.00	9,500.00	9,500.00
Attorney / Legal Fees	0.00	0.00	2,500.00	2,500.00	2,500.00
Refunds	0.00	0.00	0.00	0.00	0.00
Record Preservation	0.00	3,000.00	3,000.00	1,000.00	1,000.00
Recording Fees	0.00	0.00	0.00	0.00	0.00
Total	188,425.00	205,121.82	230,320.00	247,622.00	247,622.00
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	31,488.64	56,888.82	67,288.00	74,048.00	74,048.00
Office expenses	6,150.32	6,986.43	9,300.00	8,800.00	8,800.00
Equipment	2,009.60	1,336.11	2,300.00	0.00	0.00
Mileage and training	2,205.64	2,564.89	3,900.00	3,900.00	3,900.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Matching Social Security	7,589.25	8,434.02	9,078.00	9,693.00	9,693.00
Record Preservation	0.00	0.00	0.00	0.00	0.00
Part Time Help	15,808.49	1,836.78	0.00	0.00	0.00
Total	117,901.94	130,697.05	144,516.00	149,091.00	149,091.00

POLK COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
9. Circuit Clerk:					
Deputy and clerical annual salaries	17,316.18	30,991.35	39,870.00	49,100.00	49,100.00
Office expenses	25,500.95	25,748.13	35,250.00	35,800.00	35,800.00
Equipment	9,664.54	12,366.76	31,000.00	31,000.00	31,000.00
Mileage and training	6,193.44	8,116.77	13,500.00	13,500.00	13,500.00
Miscellaneous	6,053.95	5,375.00	6,000.00	6,000.00	6,000.00
Jury Expense	17,098.60	3,832.17	50,000.00	60,000.00	60,000.00
Pub Defenders Rent	6,109.68	6,339.63	6,110.00	6,603.00	6,603.00
Fee Bills	0.00	0.00	200.00	200.00	200.00
Probate Guardian Ad Litem	6,737.24	4,158.26	30,000.00	10,000.00	10,000.00
Record Preservation	12,232.36	0.00	10,000.00	10,000.00	10,000.00
Matching Social Security	1,324.66	2,370.83	3,050.00	3,756.00	3,756.00
Jury Supplies	1,579.73	2,372.51	15,000.00	20,000.00	20,000.00
Juvenile GAL	15,095.28	16,061.26	16,100.00	18,425.00	18,425.00
Total	124,906.61	117,732.67	256,080.00	264,384.00	264,384.00
10. Court Administration:					
Office expenses	657.00	1,231.88	1,642.50	2,135.25	2,135.25
Equipment	328.50	689.85	821.25	821.25	821.25
Mileage / Training	1,363.28	788.40	1,363.28	1,363.28	1,363.28
Attorney Fees	1,412.55	0.00	4,927.50	4,927.50	4,927.50
Total	3,761.33	2,710.13	8,754.53	9,247.28	9,247.28

POLK COUNTY
2026 BUDGET
GENERAL REVENUE FUND
APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures			Appropriations	
	2024	2025	2025	2026	2026
	Actual	Actual	Approved	Requested	Approved
11. Public Administrator:					
Public Administrator's					
annual salary	47,250.00	52,650.00	52,650.00	52,650.00	52,650.00
Office expenses	3,405.37	6,087.87	12,600.00	4,600.00	4,600.00
Equipment	5,603.92	5,311.13	5,300.00	9,300.00	9,300.00
Mileage and training	10,229.53	3,040.05	2,600.00	11,200.00	11,200.00
Matching Social Security	5,654.99	5,359.65	6,300.00	6,600.00	6,600.00
Legal Fees	2,406.18	1,192.66	2,500.00	6,500.00	6,500.00
Deputy Annual Salary	28,784.22	28,518.28	30,000.00	33,280.00	33,280.00
Miscellaneous	16.00	68.85	500.00	500.00	500.00
Total	103,350.21	102,228.49	112,450.00	124,630.00	124,630.00
TOTAL GENERAL COUNTY GOVERNMENT (1 through 11)	2,635,336.49	1,625,341.04	2,207,954.53	2,245,267.28	2,245,267.28

POLK COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
13. Jail:					
Jailers' annual salaries					
Other salaries					
Board of prisoners					
Maintenance supplies					
Repairs and upkeep					
Equipment					
Other expenses					
Total	0.00	0.00	0.00	0.00	0.00

14. Prosecuting Attorney:					
Prosecuting Attorney's annual salary					
Assistants' salaries					
Clerical salaries					
Office expenses					
Equipment					
Mileage					
Other					
Total	0.00	0.00	0.00	0.00	0.00

POLK COUNTY
2026 BUDGET
GENERAL REVENUE FUND
APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
15. Juvenile Officer:					
Deputy and clerical annual salaries					
Office expenses					
Equipment					
Mileage					
Other					
Total	0.00	0.00	0.00	0.00	0.00
16. Coroner:					
Coroner's annual salary					
Office expenses					
Equipment					
Mileage					
Inquest costs					
Total	0.00	0.00	0.00	0.00	0.00
TOTAL PUBLIC SAFETY (12 through 16)	0.00	0.00	0.00	0.00	0.00

POLK COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	33,006.54	33,005.09	33,005.09	33,004.17	33,004.17
To Child Support	3,438.00	3,438.00	3,438.00	5,202.00	5,202.00
Transfer to LEST	152,000.00	306,000.00	730,000.00	1,400,000.00	1,400,000.00
Transfer to Elect Serv Fund	13,604.90	19,385.86	15,000.00	15,000.00	15,000.00
Transfer to Gen Rev Sav Fund	76,717.00	69,700.00	0.00	0.00	0.00
Transfer to Rd & Bdg LATCF	100,000.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS OUT (23)	378,766.44	431,528.95	781,443.09	1,453,206.17	1,453,206.17
24. EMERGENCY FUND - not less than 3 percent of total estimated revenues	0.00	0.00	69,700.00		
25. GRAND TOTAL EXPENDITURES	3,434,422.98	2,549,679.43			
26. GRAND TOTAL APPROPRIATIONS			3,699,470.62	4,319,111.98	4,319,111.98

POLK COUNTY
 2026 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>513.79</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>513.79</u>
3. Estimated revenues for 2026	<u>8,774,800.00</u>
4. Subtotal	<u>8,775,313.79</u>
5. Deduct appropriations for 2026	<u>8,775,208.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>105.79</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>105.79</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>56,952.00</u>
Revenues - 2025	<u>3,946,354.01</u>
Expenditures - 2025	<u>4,002,792.22</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>513.79</u></u>

POLK COUNTY
 2026 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
4. CHARGES FOR SERVICES			
Work for Special Road Districts (Hum Spec)	0.00	0.00	115,000.00
Services Performed	0.00	0.00	0.00
Total	0.00	0.00	115,000.00
5. INTEREST INCOME	11,783.99	6,330.55	5,000.00
6. OTHER REVENUES			
Miscellaneous	3,101.15	9,700.00	0.00
Sale of Equipment / Scrap Metal	2,373.86	0.00	2,000.00
Road Districts Dissolved	0.00	0.00	0.00
Workers Comp Refund	0.00	0.00	0.00
Employee Insurance Reimbursement	236.42	936.06	0.00
Total	5,711.43	10,636.06	2,000.00
7. TRANSFERS IN			
Capitol Improvements Sales Tax	1,570,000.00	1,300,000.00	3,495,500.00
From GR - LATCF	100,000.00	0.00	0.00
Total	1,670,000.00	1,300,000.00	3,495,500.00
8. GRAND TOTAL REVENUES	4,792,229.08	3,946,354.01	8,774,800.00

POLK COUNTY
 2026 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
1. Annual Salaries of all Road and Bridge Employees	770,086.03	834,761.26	875,000.00	875,000.00	940,000.00
2. Employee Fringe Benefits					
Social security	57,366.35	62,472.19	67,000.00	67,000.00	72,000.00
LAGERS	0.00	0.00	0.00	0.00	0.00
Insurance, medical	121,766.54	126,133.69	166,000.00	170,000.00	180,000.00
Workers' compensation	53,982.00	69,827.00	70,000.00	75,000.00	75,000.00
Unemployment	0.00	0.00	5,000.00	5,000.00	5,000.00
Total	233,114.89	258,432.88	308,000.00	317,000.00	332,000.00
3. Supplies					
Telephone	1,773.06	2,071.35	2,000.00	2,200.00	2,200.00
Mobile Phones	706.00	564.47	1,000.00	1,000.00	1,000.00
Utilities	19,325.72	20,550.97	25,000.00	25,000.00	25,000.00
Misc Supplies & Service	63,470.70	88,150.69	100,000.00	100,000.00	100,000.00
Lubricants & Fuels	231,870.76	188,029.50	300,000.00	300,000.00	300,000.00
Mechanics Supplies / Tools	9,682.93	9,642.61	10,000.00	10,000.00	10,000.00
Contract Labor / Cleaning	5,160.00	6,600.00	6,600.00	0.00	0.00
Total	331,989.17	315,609.59	444,600.00	438,200.00	438,200.00

POLK COUNTY
 2026 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
4. Insurance					
Equipment Insurance	58,165.00	102,040.64	60,000.00	150,000.00	150,000.00
Property Insurance	12,956.00	17,257.00	14,000.00	20,000.00	20,000.00
Liability Insurance	25,699.96	24,952.54	26,000.00	30,000.00	30,000.00
Total	96,820.96	144,250.18	100,000.00	200,000.00	200,000.00
5. Road and Bridge Materials					
Lumber & Bridge Materials	5,355.36	20,279.45	4,000.00	30,000.00	30,000.00
Masonry & Gravel	936,750.13	867,985.53	950,000.00	950,000.00	950,000.00
Structural Material & Pipe	130,914.08	150,213.84	150,000.00	150,000.00	150,000.00
Emergency Bridge Needs	0.00	0.00	2,000.00	2,000.00	2,000.00
Road Oil	264,663.60	274,299.91	500,000.00	750,000.00	750,000.00
Hotmix - Paving Projects	539,597.52	210,024.06	500,000.00	750,000.00	750,000.00
Total	1,877,280.69	1,522,802.79	2,106,000.00	2,632,000.00	2,632,000.00
6. Equipment Repairs					
	261,833.10	336,819.21	275,000.00	300,000.00	300,000.00
Total	261,833.10	336,819.21	275,000.00	300,000.00	300,000.00
7. Rentals					
Uniforms	12,748.63	19,772.46	13,000.00	20,000.00	20,000.00
Total	12,748.63	19,772.46	13,000.00	20,000.00	20,000.00

POLK COUNTY
 2026 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
8. Equipment Purchases (capital outlay):					
	112,943.31	225,169.00	300,000.00	300,000.00	300,000.00
Dump Trucks \$57,042.99 (2031)					
Excavator \$23,999.26 (2031)					
Gas Pumps					
Tractor & Brush Cutter					
Total	112,943.31	225,169.00	300,000.00	300,000.00	300,000.00
9. Road and Bridge Construction, Repair, and Maintenance Projects:					
	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

POLK COUNTY
 2026 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
10. Other Expenditures					
Architectural Fees	55,808.24	47,806.25	185,000.00	1,230,707.00	1,230,707.00
Federal Bridge Projects	765,268.18	99,274.51	2,000,000.00	1,969,822.00	1,969,822.00
Physical Exams	2,437.50	3,992.76	3,500.00	3,500.00	3,500.00
Miscellaneous	100,100.00	422.40	500.00	500.00	500.00
Recording Fees	27.00	0.00	100.00	100.00	100.00
Total	923,640.92	151,495.92	2,189,100.00	3,204,629.00	3,204,629.00
11. Debt Service					
Total	0.00	0.00	0.00	0.00	0.00
12. Transfers Out					
General Revenue for Administration					
Transfer of CART/MVT to Sepc	174,216.77	193,678.93	180,000.00	250,000.00	250,000.00
Transfer of GR 3% Admin Fee	0.00	0.00	0.00	158,379.00	158,379.00
Total	174,216.77	193,678.93	180,000.00	408,379.00	408,379.00
13. GRAND TOTAL EXPENDITURES	<u>4,794,674.47</u>	<u>4,002,792.22</u>			
14. GRAND TOTAL APPROPRIATIONS			<u>6,790,700.00</u>	<u>8,695,208.00</u>	<u>8,775,208.00</u>

POLK COUNTY
 2026 BUDGET
 ASSESSMENT FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>567,846.32</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>567,846.32</u>
3. Estimated revenues for 2026	<u>485,321.62</u>
4. Subtotal	<u>1,053,167.94</u>
5. Deduct appropriations for 2026	<u>568,469.84</u>
6. Estimated ending cash balance, December 31, 2026	<u>484,698.10</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>484,698.10</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>609,095.78</u>
Revenues - 2025	<u>403,037.33</u>
Expenditures - 2025	<u>444,286.79</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>567,846.32</u></u>

POLK COUNTY
 2026 BUDGET
 ASSESSMENT FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX	N/A	N/A	N/A
2. SALES TAX	N/A	N/A	N/A
3. INTERGOVERNMENTAL REVENUES			
State Reimbursements	40,006.74	0.00	66,518.10
Collector's Withholdings			
w/ additional .50% withholding	318,087.40	330,073.68	341,068.33
Surtax & Interest	720.09	716.69	707.48
Total	358,814.23	330,790.37	408,293.91
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00
5. INTEREST INCOME	27,556.12	33,215.45	37,510.23
6. OTHER REVENUES			
Sale of Maps	438.50	559.25	610.75
Miscellaneous	9,361.24	4,504.28	5,623.32
Employee Insurance Reimb	73.94	962.89	279.24
Total	9,873.68	6,026.42	6,513.31
7. TRANSFERS IN			
From GR (3yr average 2021 - 2024)	33,006.54		
From GR (3yr average 2022 - 2025)		33,005.09	
From GR (3 yr average 2023 - 2026)			33,004.17
Total	33,006.54	33,005.09	33,004.17
8. GRAND TOTAL REVENUES	429,250.57	403,037.33	485,321.62

POLK COUNTY
 2026 BUDGET
 ASSESSMENT FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
GENERAL COUNTY GOVERNMENT					
1. ASSESSOR:					
Assessor's annual salary	47,250.00	49,015.41	52,650.00	52,650.00	52,650.00
Deputy and clerical annual salaries	180,589.37	204,046.91	211,820.00	246,395.71	245,856.00
Fringe benefits	69,654.08	80,479.50	98,635.00	96,748.63	109,563.84
Office supplies	3,362.68	3,976.36	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	0.00	246.57	7,000.00	7,000.00	7,000.00
Mileage	18.85	1.30	1,900.00	1,000.00	1,000.00
Training	5,406.92	4,685.05	8,700.00	8,700.00	8,700.00
Telephone / Mobile / Internet	3,387.79	3,641.62	4,200.00	4,000.00	4,000.00
Postage	11,528.98	19,026.57	19,000.00	18,000.00	18,000.00
Computer Expenses	2,814.78	2,387.42	5,000.00	5,000.00	5,000.00
Assessment Lists	7,436.43	10,906.05	11,000.00	12,000.00	12,000.00
Copier Expense	970.38	2,143.93	3,200.00	3,000.00	3,000.00
GIS Mapping & CAMA	57,330.50	60,238.29	102,000.00	92,000.00	92,000.00
Fuel	942.89	1,114.76	1,600.00	1,800.00	1,800.00
Vehicle Ins / Maintenance	2,083.11	2,377.05	2,200.00	2,400.00	2,400.00
Vehicle Purchase	0.00	0.00	40,000.00	0.00	0.00
Misc Expense	200.00	0.00	500.00	500.00	500.00
Fringe Benefits (26 est)					
FICA 22,800.00					
Health 65,000.00					
Work Comp 10,300.00					
Liability Ins 8,000.00					
Unemployment 2,500.00					
Life Ins 483.84					
Concierge 480.00					
Total	392,976.76	444,286.79	574,405.00	556,194.34	568,469.84
2. Transfers Out					
Total	0.00	0.00	0.00	0.00	0.00
3. GRAND TOTAL EXPENDITURES	392,976.76	444,286.79			
4. GRAND TOTAL APPROPRIATIONS			574,405.00	556,194.34	568,469.84

POLK COUNTY
 2026 BUDGET
 GENERAL REVENUE SAVINGS FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>1,428,833.30</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>1,428,833.30</u>
3. Estimated revenues for 2026	<u>143,450.00</u>
4. Subtotal	<u>1,572,283.30</u>
5. Deduct appropriations for 2026	<u>750,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>822,283.30</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>822,283.30</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>1,291,971.65</u>
Revenues - 2025	<u>136,861.65</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>1,428,833.30</u></u>

POLK COUNTY
 2026 BUDGET
 GENERAL REVENUE SAVINGS FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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
 2026 BUDGET
 GENERAL REVENUE SAVINGS FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	45,291.00	67,161.65	65,000.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Transfer from GR	76,717.00	69,700.00	78,450.00
Total	76,717.00	69,700.00	78,450.00
8. GRAND TOTAL REVENUES	122,008.00	136,861.65	143,450.00

POLK COUNTY
 2026 BUDGET
 GENERAL REVENUE SAVINGS FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	0.00	0.00	500,000.00	750,000.00	750,000.00
Total	0.00	0.00	500,000.00	750,000.00	750,000.00
GRAND TOTAL EXPENDITURES	0.00	0.00	500,000.00	750,000.00	750,000.00

DETAIL OF EXPENDITURES

1. General Revenue Savings Fund Exp	0.00	0.00	500,000.00	750,000.00	750,000.00
Total	0.00	0.00	500,000.00	750,000.00	750,000.00

POLK COUNTY
 2026 BUDGET
 ROAD & BRIDGE CAPITAL IMPROVEMENTS FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>3,198,657.43</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>3,198,657.43</u>
3. Estimated revenues for 2026	<u>2,525,000.00</u>
4. Subtotal	<u>5,723,657.43</u>
5. Deduct appropriations for 2026	<u>3,795,500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>1,928,157.43</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>1,928,157.43</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>2,200,060.37</u>
Revenues - 2025	<u>2,583,660.56</u>
Expenditures - 2025	<u>1,585,063.50</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>3,198,657.43</u></u>

POLK COUNTY
 2026 BUDGET
 ROAD & BRIDGE CAPITAL IMPROVEMENTS FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	2,388,621.07	2,422,735.87	2,400,000.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

POLK COUNTY
 2026 BUDGET
 ROAD & BRIDGE CAPITAL IMPROVEMENTS FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Estimated</u>
5. INTEREST INCOME	83,495.26	160,924.69	125,000.00
6. OTHER REVENUES			
Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
7. TRANSFERS IN			
Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
8. GRAND TOTAL REVENUES	<u><u>2,472,116.33</u></u>	<u><u>2,583,660.56</u></u>	<u><u>2,525,000.00</u></u>

POLK COUNTY
 2026 BUDGET
 ROAD & BRIDGE CAPITAL IMPROVEMENTS FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	1,830,148.35	1,585,063.50	4,480,000.00	3,795,500.00	3,795,500.00
Other					
Total	1,830,148.35	1,585,063.50	4,480,000.00	3,795,500.00	3,795,500.00
GRAND TOTAL EXPENDITURES	1,830,148.35	1,585,063.50	4,480,000.00	3,795,500.00	3,795,500.00

DETAIL OF EXPENDITURES

1. <u>TREASURER TRANSFERS</u>					
To Road & Bridge	1,570,000.00	1,300,000.00	4,200,000.00	3,495,500.00	3,495,500.00
To Special Road Districts	260,148.35	285,063.50	280,000.00	300,000.00	300,000.00
Total	1,830,148.35	1,585,063.50	4,480,000.00	3,795,500.00	3,795,500.00

POLK COUNTY
 2026 BUDGET
 LAW ENFORCEMENT SALES TAX FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>1,096.56</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>1,096.56</u>
3. Estimated revenues for 2026	<u>4,439,316.00</u>
4. Subtotal	<u>4,440,412.56</u>
5. Deduct appropriations for 2026	<u>4,433,747.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>6,665.56</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>6,665.56</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>1,517.91</u>
Revenues - 2025	<u>3,658,429.60</u>
Expenditures - 2025	<u>3,658,850.95</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>1,096.56</u></u>

POLK COUNTY
 2026 BUDGET
 LAW ENFORCEMENT SALES TAX FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Marijuana Sales Tax	2,412,309.50	2,422,735.54	2,400,000.00
Total	2,538,429.33	2,550,077.61	2,525,000.00
3. INTERGOVERNMENTAL REVENUES			
Victim Advocate/CirVictim Adv Grant	82,002.93	96,740.76	91,566.00
St Treas - Juvenile Grant	9,000.00	8,390.34	0.00
Sheriff - Grant	38,150.67	14,224.34	190,500.00
Coroner - MO Violent Death Reporting	0.00	420.00	0.00
Total	129,153.60	119,775.44	282,066.00
4. CHARGES FOR SERVICES			
Sheriff Fee	24,393.45	18,221.73	20,000.00
Sheriff Boardbill	0.00	38,191.70	2,000.00
Sheriff Phone Commission	13,444.66	11,449.38	11,500.00
Circuit Clerk Fees	0.00	0.00	0.00
Coroner Fees Reimbursed	0.00	2,000.00	0.00
Total	37,838.11	69,862.81	33,500.00

POLK COUNTY
 2026 BUDGET
 LAW ENFORCEMENT SALES TAX FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	1,678,856.64	1,842,052.02	1,955,285.65	2,182,524.00	2,182,524.00
Jail	743,776.29	760,521.19	835,244.00	903,664.00	903,664.00
Prosecuting Attorney	439,654.79	432,106.79	470,480.00	485,174.00	485,174.00
Juvenile Officer	101,534.45	93,339.48	118,210.00	108,210.00	108,210.00
County Coroner	60,115.95	99,084.20	102,290.00	92,485.00	92,485.00
Health and welfare	367,881.96	431,747.27	511,014.00	570,510.00	570,510.00
Debt service					
Transfers out					
Emergency Fund	0.00	0.00	88,500.00	91,180.00	91,180.00
Assessor					
Highways and roads					
Other					
Total	3,391,820.08	3,658,850.95	4,081,023.65	4,433,747.00	4,433,747.00
GRAND TOTAL EXPENDITURES	3,391,820.08	3,658,850.95	4,081,023.65	4,433,747.00	4,433,747.00

DETAIL OF EXPENDITURES

1. SHERIFF

Sheriff Salary	76,759.90	99,639.88	101,400.00	103,720.00	103,720.00
Other Salaries/SS/Unif Allowance	1,052,477.61	1,196,983.41	1,197,580.00	1,265,011.00	1,265,011.00
Office Exp/Equip Purch/Maint	77,094.77	92,144.34	94,000.00	94,000.00	94,000.00
DARE Program	1,922.03	1,556.91	3,000.00	3,000.00	3,000.00
Vehicles Purch/Maint/Equip/Ins	213,087.19	267,811.94	260,000.00	295,000.00	295,000.00
Officers Equip/Weapons	5,159.51	7,945.30	10,500.00	10,500.00	10,500.00
Overtime - Grant Funds	110,929.59	11,846.92	125,605.65	208,093.00	208,093.00
Liability Insurance / Major Case	57,816.00	79,533.00	61,000.00	101,000.00	101,000.00
Physical Exam / Atty Fees	0.00	0.00	1,000.00	1,000.00	1,000.00
Fuel Purchase	83,317.09	84,590.32	100,000.00	100,000.00	100,000.00
Misc / Transfers	292.95		1,200.00	1,200.00	1,200.00
Total	1,678,856.64	1,842,052.02	1,955,285.65	2,182,524.00	2,182,524.00

POLK COUNTY
 2026 BUDGET
 LAW ENFORCEMENT SALES TAX FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
2. JAIL					
Board of Prisoners	23,239.64	18,575.00	20,000.00	20,000.00	20,000.00
Prisoner Medical Expense	81,252.11	85,631.84	82,000.00	90,000.00	90,000.00
Utilities	44,302.63	43,107.89	54,060.00	54,200.00	54,200.00
Repairs & Upkeep	0.00	0.00	0.00	0.00	0.00
Jail Supplies	3,140.98	859.17	3,500.00	3,500.00	3,500.00
Equipment Purchase / Maintenance	23,745.98	30,633.64	30,000.00	30,000.00	30,000.00
Property Insurance	10,228.00	10,465.00	11,000.00	15,000.00	15,000.00
Miscellaneous	2,577.80	2,386.30	2,600.00	2,600.00	2,600.00
Salaries/SS/Uniform Allowance	513,038.76	532,286.91	564,084.00	620,364.00	620,364.00
Boardbill Meals	41,928.30	36,575.44	65,000.00	65,000.00	65,000.00
Prisoner Extradition	322.09	0.00	3,000.00	3,000.00	3,000.00
Total	743,776.29	760,521.19	835,244.00	903,664.00	903,664.00
3. PROSECUTING ATTORNEY					
Prosecuting Attorney Salary	159,806.99	164,766.43	167,800.00	169,000.00	169,000.00
Asst Pros Attorney Salary	47,596.11	14,922.00	28,850.00	48,850.00	48,850.00
Clerical Salaries	97,065.25	112,551.46	130,100.00	113,304.00	113,304.00
Victim Advocate Exp x 2 - Grant	79,773.43	89,701.14	85,580.00	90,120.00	90,120.00
Office Expense	11,380.54	12,180.58	13,400.00	14,200.00	14,200.00
Equipment Purchase / Maint	13,062.65	7,605.95	8,500.00	10,000.00	10,000.00
Expert Witness	0.00	1,825.00	3,500.00	3,500.00	3,500.00
Matching Social Security	28,219.17	28,319.63	30,750.00	34,200.00	34,200.00
Pros Atty - Lodging / Mileage	384.40	0.00	0.00	0.00	0.00
Dues / Training Expense	632.49	0.00	0.00	0.00	0.00
Depositions	1,704.40	234.60	2,000.00	2,000.00	2,000.00
Miscellaneous	29.36	0.00	0.00	0.00	0.00
Total	439,654.79	432,106.79	470,480.00	485,174.00	485,174.00
4. JUVENILE OFFICE					
Departmental Expenses	23,703.92	23,339.54	35,283.00	25,428.00	25,428.00
Maintenance of Effort	68,230.53	65,999.94	72,927.00	82,782.00	82,782.00
Grant Expense	9,600.00	4,000.00	10,000.00	0.00	0.00
Total	101,534.45	93,339.48	118,210.00	108,210.00	108,210.00

POLK COUNTY
 2026 BUDGET
 LAW ENFORCEMENT SALES TAX FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
5. CORONER					
Coroner Salary	16,800.00	18,202.76	18,720.00	18,720.00	18,720.00
Office Expense	2,495.18	3,035.38	3,200.00	3,700.00	3,700.00
Equipment Purchase/Maint/Comp	134.66	2,210.60	4,800.00	4,800.00	4,800.00
Mileage & Training	89.10	0.00	300.00	0.00	0.00
Autopsy Expense	22,844.00	60,000.00	45,000.00	30,000.00	30,000.00
Cremations	1,600.00	3,200.00	2,000.00	2,000.00	2,000.00
Mathcing Social Security	1,983.54	1,021.80	2,150.00	2,580.00	2,580.00
Toxicology Fees	0.00	4,257.00	10,750.00	10,000.00	10,000.00
Transportation Charges	280.00	600.00	1,000.00	1,000.00	1,000.00
Vehicle Fuel Purchase	788.85	866.71	1,000.00	1,000.00	1,000.00
Vehicle Maintenance	2,198.94	181.42	2,500.00	2,500.00	2,500.00
Vehicle Insurance	1,541.00	878.00	1,600.00	1,200.00	1,200.00
Deputy Coroner	9,360.68	4,630.53	9,270.00	14,985.00	14,985.00
Total	60,115.95	99,084.20	102,290.00	92,485.00	92,485.00
6. EMPLOYEE FRINGE BENEF / MISC					
Insuracne / Dept Liability	65,139.75	66,742.37	70,000.00	75,000.00	75,000.00
Worker's Compensation	53,018.00	74,475.00	62,830.00	100,000.00	100,000.00
Unemployment	348.60	0.00	5,000.00	5,000.00	5,000.00
Health / Medical Insurance	233,871.61	275,025.90	357,674.00	375,000.00	375,000.00
Pros Atty Retirement	15,504.00	15,504.00	15,510.00	15,510.00	15,510.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Total	367,881.96	431,747.27	511,014.00	570,510.00	570,510.00
7. EMERGENCY FUND - NOT LESS THAN 3% OF TOTAL EST REV					
Total	0.00	0.00	88,500.00	91,180.00	91,180.00
Total	0.00	0.00	88,500.00	91,180.00	91,180.00

POLK COUNTY
 2026 BUDGET
 ARPA FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>370,937.62</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>370,937.62</u>
3. Estimated revenues for 2026	<u>50,000.00</u>
4. Subtotal	<u>420,937.62</u>
5. Deduct appropriations for 2026	<u>420,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>937.62</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>937.62</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>4,161,209.69</u>
Revenues - 2025	<u>82,393.96</u>
Expenditures - 2025	<u>3,872,666.03</u>
Adjustments:	
Change in outstanding warrants	
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>370,937.62</u></u>

POLK COUNTY
 2026 BUDGET
 ARPA FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	1,842,684.72	3,872,666.03	4,300,000.00	420,000.00	420,000.00
Total	1,842,684.72	3,872,666.03	4,300,000.00	420,000.00	420,000.00
GRAND TOTAL EXPENDITURES	1,842,684.72	3,872,666.03	4,300,000.00	420,000.00	420,000.00

DETAIL OF EXPENDITURES

1. ARPA FUNDS

ARPA Expenditures	1,842,684.72	3,872,666.03	4,300,000.00	420,000.00	420,000.00
Total	1,842,684.72	3,872,666.03	4,300,000.00	420,000.00	420,000.00

POLK COUNTY
 2026 BUDGET
 CIRCUIT CLERK GARNISHMENT FEE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>24,219.57</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>24,219.57</u>
3. Estimated revenues for 2026	<u>2,500.00</u>
4. Subtotal	<u>26,719.57</u>
5. Deduct appropriations for 2026	<u>10,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>16,719.57</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>16,719.57</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>21,409.57</u>
Revenues - 2025	<u>2,810.00</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>24,219.57</u></u>

POLK COUNTY
 2026 BUDGET
 CIRCUIT CLERK GARNISHMENT FEE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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	2,460.00	2,810.00	2,500.00
Total	2,460.00	2,810.00	2,500.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

POLK COUNTY
 2026 BUDGET
 CIRCUIT CLERK GARNISHMENT FEE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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. CIR CLK GARNISHMENT EXP

	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
 2026 BUDGET
 CIRCUIT CLERK INTEREST FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>13,220.12</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>13,220.12</u>
3. Estimated revenues for 2026	<u>5,500.00</u>
4. Subtotal	<u>18,720.12</u>
5. Deduct appropriations for 2026	<u>5,500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>13,220.12</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>13,220.12</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>6,470.15</u>
Revenues - 2025	<u>6,749.97</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>13,220.12</u></u>

POLK COUNTY
 2026 BUDGET
 CIRCUIT CLERK INTEREST FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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
 2026 BUDGET
 CIRCUIT CLERK INTEREST FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	4,500.00	5,500.00	5,500.00
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	0.00	0.00	4,500.00	5,500.00	5,500.00
GRAND TOTAL EXPENDITURES	0.00	0.00	4,500.00	5,500.00	5,500.00

DETAIL OF EXPENDITURES

1. CIRCUIT CLERK INTEREST

Equipment / Courtroom	0.00	0.00	3,000.00	4,000.00	4,000.00
Miscellaneous / Petty Cash	0.00	0.00	500.00	1,500.00	1,500.00
Furniture	0.00	0.00	1,000.00	0.00	0.00
Total	0.00	0.00	4,500.00	5,500.00	5,500.00

POLK COUNTY
 2026 BUDGET
 CIRCUIT CLERK LAW LIBRARY FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>70,278.07</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>70,278.07</u>
3. Estimated revenues for 2026	<u>18,060.00</u>
4. Subtotal	<u>88,338.07</u>
5. Deduct appropriations for 2026	<u>40,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>48,338.07</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>48,338.07</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>69,507.32</u>
Revenues - 2025	<u>19,160.89</u>
Expenditures - 2025	<u>18,390.14</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>70,278.07</u></u>

POLK COUNTY
 2026 BUDGET
 CIRCUIT CLERK LAW LIBRARY FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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	15,561.00	18,975.00	18,000.00
Refunds	0.00	0.00	0.00
Total	15,561.00	18,975.00	18,000.00

POLK COUNTY
2026 BUDGET
CIRCUIT CLERK LAW LIBRARY FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	65.95	60.89	60.00
6. OTHER REVENUES			
Miscellaneous	0.00	125.00	0.00
Total	0.00	125.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	15,626.95	19,160.89	18,060.00

POLK COUNTY
 2026 BUDGET
 CIRCUIT CLERK LAW LIBRARY FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk	15,704.64	18,390.14	30,000.00	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	15,704.64	18,390.14	30,000.00	40,000.00	40,000.00
GRAND TOTAL EXPENDITURES	15,704.64	18,390.14	30,000.00	40,000.00	40,000.00

DETAIL OF EXPENDITURES

1. CIRCUIT CLERK LAW LIBRARY

	15,704.64	18,390.14	30,000.00	40,000.00	40,000.00
Total	15,704.64	18,390.14	30,000.00	40,000.00	40,000.00

POLK COUNTY
 2026 BUDGET
 CIRCUIT CLERK TIME FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>35,918.36</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>35,918.36</u>
3. Estimated revenues for 2026	<u>3,500.00</u>
4. Subtotal	<u>39,418.36</u>
5. Deduct appropriations for 2026	<u>20,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>19,418.36</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>19,418.36</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>32,735.05</u>
Revenues - 2025	<u>3,487.48</u>
Expenditures - 2025	<u>304.17</u>
Adjustments:	
Change in outstanding warrants	
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>35,918.36</u></u>

POLK COUNTY
 2026 BUDGET
 CIRCUIT CLERK TIME FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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
 2026 BUDGET
 CIRCUIT CLERK TIME FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures			Appropriations	
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	304.17	15,000.00	20,000.00
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	304.17	15,000.00	20,000.00
GRAND TOTAL EXPENDITURES	0.00	304.17	15,000.00	20,000.00

DETAIL OF EXPENDITURES

1. CIRCUIT CLERK TIME EXP	0.00	304.17	15,000.00	20,000.00	20,000.00
Total	0.00	304.17	15,000.00	20,000.00	20,000.00

POLK COUNTY
 2026 BUDGET
 CIRCUIT CLERK JUVENILE JUSTICE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>79,986.08</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>79,986.08</u>
3. Estimated revenues for 2026	<u>18,000.00</u>
4. Subtotal	<u>97,986.08</u>
5. Deduct appropriations for 2026	<u>40,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>57,986.08</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>57,986.08</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>69,610.64</u>
Revenues - 2025	<u>19,300.44</u>
Expenditures - 2025	<u>8,925.00</u>
Adjustments:	
Change in outstanding warrants	
Other	
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>79,986.08</u></u>

POLK COUNTY
 2026 BUDGET
 CIRCUIT CLERK JUVENILE JUSTICE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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 Missouri - Appropriations	14,908.34	13,135.19	12,000.00
Total	14,908.34	13,135.19	12,000.00
4. CHARGES FOR SERVICES			
Fees	5,918.00	6,165.25	6,000.00
Total	5,918.00	6,165.25	6,000.00

POLK COUNTY
 2026 BUDGET
 CIRCUIT CLERK JUVENILE JUSTICE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 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	20,826.34	19,300.44	18,000.00

POLK COUNTY
 2026 BUDGET
 CIRCUIT CLERK JUVENILE JUSTICE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk	3,595.00	8,925.00	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	3,595.00	8,925.00	40,000.00	40,000.00	40,000.00
GRAND TOTAL EXPENDITURES	3,595.00	8,925.00	40,000.00	40,000.00	40,000.00

DETAIL OF EXPENDITURES

1. <u>CIR CLK JUV JUST PRES</u>	3,595.00	8,925.00	40,000.00	40,000.00	40,000.00
Total	3,595.00	8,925.00	40,000.00	40,000.00	40,000.00

POLK COUNTY
 2026 BUDGET
 COLLECTOR TAX MAINTENANCE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>108,397.83</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>108,397.83</u>
3. Estimated revenues for 2026	<u>49,700.00</u>
4. Subtotal	<u>158,097.83</u>
5. Deduct appropriations for 2026	<u>108,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>50,097.83</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>50,097.83</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>79,683.59</u>
Revenues - 2025	<u>54,987.32</u>
Expenditures - 2025	<u>26,273.08</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>108,397.83</u></u>

POLK COUNTY
 2026 BUDGET
 COLLECTOR TAX MAINTENANCE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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	47,154.95	49,580.86	47,000.00
Surtax and Interest	98.61	105.38	100.00
Total	47,253.56	49,686.24	47,100.00

POLK COUNTY
 2026 BUDGET
 COLLECTOR TAX MAINTENANCE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	2,690.91	5,301.08	2,600.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	49,944.47	54,987.32	49,700.00

POLK COUNTY
 2026 BUDGET
 COLLECTOR TAX MAINTENANCE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector	18,930.36	26,273.08	91,445.00	108,000.00	108,000.00
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	18,930.36	26,273.08	91,445.00	108,000.00	108,000.00
GRAND TOTAL EXPENDITURES	18,930.36	26,273.08	91,445.00	108,000.00	108,000.00

DETAIL OF EXPENDITURES

1. COLLECTOR TAX MAINT

Training Lodging / Meals	593.35	827.74	3,000.00	3,000.00	3,000.00
Training Mileage / Travel	171.60	343.20	2,000.00	2,000.00	2,000.00
Registration Fees	850.00	900.00	2,000.00	2,000.00	2,000.00
Computer Expense	1,178.95	5,813.57	25,000.00	25,000.00	25,000.00
Professional Services	500.00	500.00	9,000.00	9,000.00	9,000.00
Supplies	7,415.21	7,348.28	12,000.00	12,000.00	12,000.00
Escrowed	0.00	0.00	0.00	0.00	0.00
Salary Supplement / FICA	8,221.25	8,949.65	9,000.00	9,500.00	9,500.00
Miscellaneous	0.00	1,590.64	29,445.00	45,500.00	45,500.00
Total	18,930.36	26,273.08	91,445.00	108,000.00	108,000.00

POLK COUNTY
 2026 BUDGET
 DEPUTY SHERIFF SALARY FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>2,381.87</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>2,381.87</u>
3. Estimated revenues for 2026	<u>62,000.00</u>
4. Subtotal	<u>64,381.87</u>
5. Deduct appropriations for 2026	<u>64,200.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>181.87</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>181.87</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>654.62</u>
Revenues - 2025	<u>57,766.50</u>
Expenditures - 2025	<u>56,039.25</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>2,381.87</u></u>

POLK COUNTY
 2026 BUDGET
 DEPUTY SHERIFF SALARY FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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 Funds	29,756.77	45,670.40	52,000.00
Total	29,756.77	45,670.40	52,000.00
4. CHARGES FOR SERVICES			
Circuit Clerk Fees	1,354.90	1,136.10	1,000.00
Sheriff Fees	7,070.00	6,070.00	5,000.00
Processing Server	2,970.00	4,890.00	4,000.00
Total	11,394.90	12,096.10	10,000.00

POLK COUNTY
 2026 BUDGET
 DEPUTY SHERIFF SALARY FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 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	41,151.67	57,766.50	62,000.00

POLK COUNTY
 2026 BUDGET
 DEPUTY SHERIFF SALARY FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	44,630.85	56,039.25	58,595.00	64,200.00	64,200.00
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	44,630.85	56,039.25	58,595.00	64,200.00	64,200.00
GRAND TOTAL EXPENDITURES	44,630.85	56,039.25	58,595.00	64,200.00	64,200.00

DETAIL OF EXPENDITURES

1. DEPUTY SHERIFF SALARY FEES

Dept of MO Fees	11,394.90	11,980.30	10,000.00	12,500.00	12,500.00
Payroll for Deputies / Grant	32,176.11	42,453.41	47,265.00	50,000.00	50,000.00
Treas Tranf to Sher Civil Fee	0.00	0.00	0.00	0.00	0.00
Treas Tranf to LEST WK Comp	1,059.84	1,605.54	1,330.00	1,700.00	1,700.00
Total	44,630.85	56,039.25	58,595.00	64,200.00	64,200.00

POLK COUNTY
 2026 BUDGET
 ELECTION SERVICES FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>73,149.53</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>73,149.53</u>
3. Estimated revenues for 2026	<u>35,000.00</u>
4. Subtotal	<u>108,149.53</u>
5. Deduct appropriations for 2026	<u>88,500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>19,649.53</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>19,649.53</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>90,875.75</u>
Revenues - 2025	<u>38,505.43</u>
Expenditures - 2025	<u>56,231.65</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>73,149.53</u></u>

POLK COUNTY
 2026 BUDGET
 ELECTION SERVICES FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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 Tres - Transaction Fee Reimb	2,205.00	3,910.90	3,000.00
Sec of State - HAVA / Grant Funds	0.00	11,750.00	3,000.00
Total	2,205.00	15,660.90	6,000.00
4. CHARGES FOR SERVICES			
Equipment Maintenance	7,375.00	15,325.00	20,000.00
Total	7,375.00	15,325.00	20,000.00

POLK COUNTY
 2026 BUDGET
 ELECTION SERVICES FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections	23,520.62	56,231.65	97,000.00	88,500.00
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				
Total	23,520.62	56,231.65	97,000.00	88,500.00

GRAND TOTAL EXPENDITURES	23,520.62	56,231.65	97,000.00	88,500.00	88,500.00
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DETAIL OF EXPENDITURES

1. ELECTION SERVICES FUND

Training Expense	0.00	0.00	0.00	0.00	0.00
Mileage	0.00	0.00	500.00	500.00	500.00
Reigstration Fees	560.00	2,070.00	2,500.00	2,500.00	2,500.00
Lodging / Meals	487.16	1,783.79	2,500.00	2,500.00	2,500.00
Election Supplies / Equipment	22,473.46	40,627.86	80,000.00	80,000.00	80,000.00
HAVA / Grant Expenses	0.00	11,750.00	11,500.00	3,000.00	3,000.00
Total	23,520.62	56,231.65	97,000.00	88,500.00	88,500.00

POLK COUNTY
 2026 BUDGET
 FAMILY JUSTICE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>40,241.68</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>40,241.68</u>
3. Estimated revenues for 2026	<u>8,000.00</u>
4. Subtotal	<u>48,241.68</u>
5. Deduct appropriations for 2026	<u>33,900.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>14,341.68</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u>14,341.68</u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>40,440.60</u>
Revenues - 2025	<u>9,002.51</u>
Expenditures - 2025	<u>9,201.43</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u>40,241.68</u>

POLK COUNTY
 2026 BUDGET
 FAMILY JUSTICE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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	5,740.00	6,949.50	6,500.00
Total	5,740.00	6,949.50	6,500.00

POLK COUNTY
 2026 BUDGET
 FAMILY JUSTICE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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					
Total	5,252.91	9,201.43	33,900.00	33,900.00	33,900.00
GRAND TOTAL EXPENDITURES	5,252.91	9,201.43	33,900.00	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	50.00	1,088.27	10,000.00	10,000.00	10,000.00
Contract Labor	0.00	0.00	2,400.00	2,400.00	2,400.00
Guardian Ad Litem	4,240.00	8,113.16	20,000.00	20,000.00	20,000.00
Cell Phone	962.91	0.00	1,500.00	1,500.00	1,500.00
Total	5,252.91	9,201.43	33,900.00	33,900.00	33,900.00

POLK COUNTY
 2026 BUDGET
 INMATE SECURITY FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>69,952.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>69,952.00</u>
3. Estimated revenues for 2026	<u>19,500.00</u>
4. Subtotal	<u>89,452.00</u>
5. Deduct appropriations for 2026	<u>40,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>49,452.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>49,452.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>69,540.06</u>
Revenues - 2025	<u>16,183.42</u>
Expenditures - 2025	<u>15,771.48</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>69,952.00</u></u>

POLK COUNTY
 2026 BUDGET
 INMATE SECURITY FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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			
City of Bolivar	704.00	402.00	400.00
Circuit Clerk	6,271.78	5,114.62	5,100.00
Sheriff - Commissary Fee	6,045.77	9,192.48	14,000.00
Total	13,021.55	14,709.10	19,500.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

POLK COUNTY
 2026 BUDGET
 INMATE SECURITY FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024	2025	2026
	Actual	Actual	Estimated

5. INTEREST INCOME

6. OTHER REVENUES

 Miscellaneous - Jail Unclaimed Commissary

	1,375.69	1,474.32	0.00
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 Total

	1,375.69	1,474.32	0.00
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7. TRANSFERS IN

 Total

	0.00	0.00	0.00
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8. GRAND TOTAL REVENUES

	14,397.24	16,183.42	19,500.00
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POLK COUNTY
 2026 BUDGET
 INMATE SECURITY FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	6,484.66	15,771.48	28,000.00	40,000.00	40,000.00
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	6,484.66	15,771.48	28,000.00	40,000.00	40,000.00
GRAND TOTAL EXPENDITURES	6,484.66	15,771.48	28,000.00	40,000.00	40,000.00

DETAIL OF EXPENDITURES

1. INMATE SECURITY

	6,484.66	15,771.48	28,000.00	40,000.00	40,000.00
Total	6,484.66	15,771.48	28,000.00	40,000.00	40,000.00

POLK COUNTY
 2026 BUDGET
 LEPC FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>25,005.53</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>25,005.53</u>
3. Estimated revenues for 2026	<u>4,000.00</u>
4. Subtotal	<u>29,005.53</u>
5. Deduct appropriations for 2026	<u>15,500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>13,505.53</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>13,505.53</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>20,453.08</u>
Revenues - 2025	<u>4,552.45</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>25,005.53</u></u>

POLK COUNTY
 2026 BUDGET
 LEPC FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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
 2026 BUDGET
 LEPC FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	705.63	1,208.02	1,000.00
6. OTHER REVENUES			
Miscellaneous	3,721.70	3,344.43	3,000.00
Total	3,721.70	3,344.43	3,000.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	4,427.33	4,552.45	4,000.00

POLK COUNTY
 2026 BUDGET
 LEPC FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	70.15	0.00	3,475.00	15,500.00	15,500.00
Total	70.15	0.00	3,475.00	15,500.00	15,500.00
GRAND TOTAL EXPENDITURES	70.15	0.00	3,475.00	15,500.00	15,500.00

DETAIL OF EXPENDITURES

1. LEPC EXPENSES

PCHC Admin Contract	0.00	0.00	0.00	0.00	0.00
Meals	70.15	0.00	400.00	500.00	500.00
Media	0.00	0.00	75.00	0.00	0.00
Highway Survey	0.00	0.00	0.00	0.00	0.00
Exercise	0.00	0.00	0.00	0.00	0.00
Training	0.00	0.00	3,000.00	15,000.00	15,000.00
Total	70.15	0.00	3,475.00	15,500.00	15,500.00

POLK COUNTY
 2026 BUDGET
 LAW ENFORCEMENT RESTITUTION FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>34,538.03</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>34,538.03</u>
3. Estimated revenues for 2026	<u>17,200.00</u>
4. Subtotal	<u>51,738.03</u>
5. Deduct appropriations for 2026	<u>20,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>31,738.03</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>31,738.03</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>34,325.17</u>
Revenues - 2025	<u>19,424.20</u>
Expenditures - 2025	<u>19,211.34</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>34,538.03</u></u>

POLK COUNTY
 2026 BUDGET
 LAW ENFORCEMENT RESTITUTION FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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	31,874.01	17,128.06	15,000.00
Total	31,874.01	17,128.06	15,000.00

POLK COUNTY
 2026 BUDGET
 LAW ENFORCEMENT RESTITUTION FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	1,517.34	2,052.19	2,000.00
6. OTHER REVENUES			
Restitution Fees	300.00	243.95	200.00
Miscellaneous	0.00	0.00	0.00
Total	300.00	243.95	200.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	33,691.35	19,424.20	17,200.00

POLK COUNTY
 2026 BUDGET
 LAW ENFORCEMENT RESTITUTION FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	29,366.90	19,211.34	30,000.00	20,000.00	20,000.00
Total	29,366.90	19,211.34	30,000.00	20,000.00	20,000.00
GRAND TOTAL EXPENDITURES	29,366.90	19,211.34	30,000.00	20,000.00	20,000.00

DETAIL OF EXPENDITURES

1. LAW ENF RESTITUTION

Sheriff Expense	17,022.43	12,918.96	17,400.00	15,000.00	15,000.00
Pros Attorney Expense	7,077.35	4,308.89	7,200.00	3,000.00	3,000.00
Coroner Expense	5,267.12	1,983.49	5,400.00	2,000.00	2,000.00
Additional Requests	0.00	0.00	0.00	0.00	0.00
Total	29,366.90	19,211.34	30,000.00	20,000.00	20,000.00

POLK COUNTY
 2026 BUDGET
 LAW ENFORCEMENT TRAINING FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>3,820.31</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>3,820.31</u>
3. Estimated revenues for 2026	<u>4,100.00</u>
4. Subtotal	<u>7,920.31</u>
5. Deduct appropriations for 2026	<u>4,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>3,920.31</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>3,920.31</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>5,740.76</u>
Revenues - 2025	<u>4,072.38</u>
Expenditures - 2025	<u>5,992.83</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>3,820.31</u></u>

POLK COUNTY
 2026 BUDGET
 LAW ENFORCEMENT TRAINING FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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	2,415.81	1,572.63	1,600.00
Total	2,415.81	1,572.63	1,600.00
4. CHARGES FOR SERVICES			
Circuit Clerk Fees	2,926.50	2,304.00	2,300.00
Total	2,926.50	2,304.00	2,300.00

POLK COUNTY
 2026 BUDGET
 LAW ENFORCEMENT TRAINING FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	220.74	195.75	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	5,563.05	4,072.38	4,100.00

POLK COUNTY
 2026 BUDGET
 LAW ENFORCEMENT TRAINING FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	6,118.45	5,992.83	6,200.00	4,000.00	4,000.00
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	6,118.45	5,992.83	6,200.00	4,000.00	4,000.00
GRAND TOTAL EXPENDITURES	6,118.45	5,992.83	6,200.00	4,000.00	4,000.00

DETAIL OF EXPENDITURES

1. SHERIFF					
Registration Fees	2,930.00	5,002.97	2,000.00	2,000.00	2,000.00
Mileage	0.00	0.00	0.00	0.00	0.00
Lodging / Meals	3,188.45	989.86	4,200.00	2,000.00	2,000.00
Dues / Publications	0.00	0.00	0.00	0.00	0.00
Training Material	0.00	0.00	0.00	0.00	0.00
Total	6,118.45	5,992.83	6,200.00	4,000.00	4,000.00

POLK COUNTY
 2026 BUDGET
 MOPS FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>0.00</u>
3. Estimated revenues for 2026	<u>200.00</u>
4. Subtotal	<u>200.00</u>
5. Deduct appropriations for 2026	<u>200.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>0.00</u>
Revenues - 2025	<u>110.00</u>
Expenditures - 2025	<u>110.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.00</u></u>

POLK COUNTY
 2026 BUDGET
 MOPS FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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	10.00	110.00	200.00
Total	10.00	110.00	200.00

POLK COUNTY
 2026 BUDGET
 MOPS FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 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	10.00	110.00	200.00

POLK COUNTY
 2026 BUDGET
 MOPS FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	10.00	110.00	0.00	200.00	200.00
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	10.00	110.00	0.00	200.00	200.00
GRAND TOTAL EXPENDITURES	10.00	110.00	0.00	200.00	200.00

DETAIL OF EXPENDITURES

1. <u>MOPS FEES / COLLECTIONS</u>	10.00	110.00	0.00	200.00	200.00
Total	10.00	110.00	0.00	200.00	200.00

POLK COUNTY
 2026 BUDGET
 MOORE CEMETARY FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>9,601.85</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>9,601.85</u>
3. Estimated revenues for 2026	<u>500.00</u>
4. Subtotal	<u>10,101.85</u>
5. Deduct appropriations for 2026	<u>600.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>9,501.85</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>9,501.85</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>9,416.85</u>
Revenues - 2025	<u>485.00</u>
Expenditures - 2025	<u>300.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>9,601.85</u></u>

POLK COUNTY
 2026 BUDGET
 MOORE CEMETARY FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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
 2026 BUDGET
 MOORE CEMETARY FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	362.84	485.00	500.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	362.84	485.00	500.00

POLK COUNTY
 2026 BUDGET
 MOORE CEMETARY FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	360.00	300.00	600.00	600.00	600.00
Total	360.00	300.00	600.00	600.00	600.00
GRAND TOTAL EXPENDITURES	360.00	300.00	600.00	600.00	600.00

DETAIL OF EXPENDITURES

1. MOORE CEMETARY TRUST

Tranf to GR - Maintenance	360.00	300.00	600.00	600.00	600.00
Total	360.00	300.00	600.00	600.00	600.00

POLK COUNTY
 2026 BUDGET
 PA ADMIN HANDLING FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>1,053.74</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>1,053.74</u>
3. Estimated revenues for 2026	<u>2,275.00</u>
4. Subtotal	<u>3,328.74</u>
5. Deduct appropriations for 2026	<u>2,200.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>1,128.74</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>1,128.74</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>961.22</u>
Revenues - 2025	<u>1,592.52</u>
Expenditures - 2025	<u>1,500.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>1,053.74</u></u>

POLK COUNTY
 2026 BUDGET
 PA ADMIN HANDLING FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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	700.00
Miscellaneous Fees	755.00	0.00	0.00
PA Bad Check Fees	600.00	1,500.00	1,500.00
Total	1,355.00	1,500.00	2,200.00

POLK COUNTY
 2026 BUDGET
 PA ADMIN HANDLING FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	20.48	92.52	75.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	1,375.48	1,592.52	2,275.00

POLK COUNTY
 2026 BUDGET
 PA ADMIN HANDLING FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	630.00	1,500.00	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	630.00	1,500.00	2,200.00	2,200.00

GRAND TOTAL EXPENDITURES	630.00	1,500.00	2,200.00	2,200.00	2,200.00
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DETAIL OF EXPENDITURES

1. PROSECUTING ATTORNEY

Transfer to LEST - Asst PA Salary	0.00	1,500.00	1,500.00	1,500.00	1,500.00
Training Expense	0.00	0.00	0.00	0.00	0.00
Restitution Out	630.00	0.00	700.00	700.00	700.00

Total	630.00	1,500.00	2,200.00	2,200.00	2,200.00
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POLK COUNTY
 2026 BUDGET
 PA DELINQUENT TAX FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>0.00</u>
3. Estimated revenues for 2026	<u>0.00</u>
4. Subtotal	<u>0.00</u>
5. Deduct appropriations for 2026	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>0.00</u>
Revenues - 2025	<u>0.00</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.00</u></u>

POLK COUNTY
 2026 BUDGET
 PA DELINQUENT TAX FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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
 2026 BUDGET
 PA DELINQUENT TAX FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME			
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	0.00	0.00	0.00

POLK COUNTY
 2026 BUDGET
 PA DELINQUENT TAX FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	1,129.56	0.00	0.00	0.00	0.00
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	1,129.56	0.00	0.00	0.00	0.00

GRAND TOTAL EXPENDITURES	1,129.56	0.00	0.00	0.00	0.00
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DETAIL OF EXPENDITURES

1. PROS ATTY DELINQUENT TAX

Transfer to LEST	0.00	0.00	0.00	0.00	0.00
Training	1,129.56	0.00	0.00	0.00	0.00

Total	1,129.56	0.00	0.00	0.00	0.00
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POLK COUNTY
 2026 BUDGET
 PA TRAINING FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>10,507.11</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>10,507.11</u>
3. Estimated revenues for 2026	<u>2,500.00</u>
4. Subtotal	<u>13,007.11</u>
5. Deduct appropriations for 2026	<u>12,500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>507.11</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>507.11</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>13,015.33</u>
Revenues - 2025	<u>2,909.25</u>
Expenditures - 2025	<u>5,417.47</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>10,507.11</u></u>

POLK COUNTY
 2026 BUDGET
 PA TRAINING FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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	3,651.50	2,909.25	2,500.00
Fine Collections	0.00	0.00	0.00
Total	3,651.50	2,909.25	2,500.00

POLK COUNTY
 2026 BUDGET
 PA TRAINING FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	5,417.47	12,500.00	12,500.00
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	2,000.00	5,417.47	12,500.00	12,500.00

GRAND TOTAL EXPENDITURES	2,000.00	5,417.47	12,500.00	12,500.00	12,500.00
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DETAIL OF EXPENDITURES

1. PROS ATTY TRAINING

Registration Fees	2,000.00	4,037.47	5,000.00	5,000.00	5,000.00
Mileage	0.00	0.00	2,500.00	2,500.00	2,500.00
Lodging	0.00	1,380.00	5,000.00	5,000.00	5,000.00

Total	2,000.00	5,417.47	12,500.00	12,500.00	12,500.00
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POLK COUNTY
 2026 BUDGET
 RECORDERS FEE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>132,387.81</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>132,387.81</u>
3. Estimated revenues for 2026	<u>34,000.00</u>
4. Subtotal	<u>166,387.81</u>
5. Deduct appropriations for 2026	<u>35,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>131,387.81</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>131,387.81</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>107,879.36</u>
Revenues - 2025	<u>36,060.74</u>
Expenditures - 2025	<u>11,552.29</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>132,387.81</u></u>

POLK COUNTY
 2026 BUDGET
 RECORDERS FEE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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	27,417.75	29,686.25	29,000.00
Total	27,417.75	29,686.25	29,000.00

POLK COUNTY
 2026 BUDGET
 RECORDERS FEE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds	28,991.09	11,552.29	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	28,991.09	11,552.29	35,000.00	35,000.00

GRAND TOTAL EXPENDITURES	28,991.09	11,552.29	35,000.00	35,000.00	35,000.00
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DETAIL OF EXPENDITURES

1. RECORDER'S USER FUND

Computer Expense	4,915.52	0.00	10,000.00	10,000.00	10,000.00
Record Preservation	11,997.49	5,260.19	15,000.00	15,000.00	15,000.00
Equipment Purchase	3,605.83	6,292.10	5,000.00	5,000.00	5,000.00
Miscellaneous	8,472.25	0.00	5,000.00	5,000.00	5,000.00

Total	28,991.09	11,552.29	35,000.00	35,000.00	35,000.00
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POLK COUNTY
 2026 BUDGET
 REGIONAL CHILD SUPPORT FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>36,327.79</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>36,327.79</u>
3. Estimated revenues for 2026	<u>197,360.00</u>
4. Subtotal	<u>233,687.79</u>
5. Deduct appropriations for 2026	<u>181,300.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>52,387.79</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>52,387.79</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>64,060.22</u>
Revenues - 2025	<u>147,465.81</u>
Expenditures - 2025	<u>175,198.24</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>36,327.79</u></u>

POLK COUNTY
 2026 BUDGET
 REGIONAL CHILD SUPPORT FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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	159,297.73	137,371.26	182,360.00
Total	159,297.73	137,371.26	182,360.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

POLK COUNTY
 2026 BUDGET
 REGIONAL CHILD SUPPORT FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures			Appropriations	
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	163,899.82	175,198.24	182,366.00	181,300.00
Total	163,899.82	175,198.24	182,366.00	181,300.00

GRAND TOTAL EXPENDITURES	163,899.82	175,198.24	182,366.00	181,300.00	181,300.00
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DETAIL OF EXPENDITURES

1. SALARIES

Attorney	67,541.81	67,578.00	67,548.00	75,000.00	75,000.00
Technician	32,429.26	0.00	0.00	0.00	0.00
Clerk Salaries	0.00	37,836.04	38,168.00	40,800.00	40,800.00
Part Time Clerk	9,229.13	0.00	0.00	0.00	0.00

Total	109,200.20	105,414.04	105,716.00	115,800.00	115,800.00
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POLK COUNTY
 2026 BUDGET
 REGIONAL CHILD SUPPORT FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
2. OFFICE EXPENSES					
Office Supplies	745.88	97.40	1,000.00	1,000.00	1,000.00
Postage	311.25	144.15	500.00	500.00	500.00
Telephone / Internet	2,532.24	2,978.79	3,000.00	3,000.00	3,000.00
Utilities/Trash/Water	4,288.42	4,140.16	6,500.00	5,500.00	5,500.00
Maintenance Supplies	0.00	0.00	200.00	200.00	200.00
Office Rent	15,000.00	17,300.00	15,000.00	15,600.00	15,600.00
Office Furnishings	0.00	0.00	500.00	500.00	500.00
Cleaning & Maintenance	1,860.00	3,000.00	3,000.00	0.00	0.00
Total	24,737.79	27,660.50	29,700.00	26,300.00	26,300.00
3. EQUIPMENT					
Equipment Purchase	238.00	0.00	3,500.00	1,500.00	1,500.00
Equipment Maintenance	42.00	62.75	500.00	500.00	500.00
Copier / Fax Expense	570.29	0.00	1,000.00	0.00	0.00
Computer Expense	2,348.97	5,971.87	6,000.00	4,000.00	4,000.00
Total	3,199.26	6,034.62	11,000.00	6,000.00	6,000.00
4. TRAINING EXPENSES					
Mileage	1,770.29	1,770.60	2,500.00	2,500.00	2,500.00
Training Mileage	427.05	187.20	500.00	500.00	500.00
Lodging / Meals	411.60	102.90	1,000.00	1,000.00	1,000.00
Registration Fees	350.00	150.00	750.00	750.00	750.00
Total	2,958.94	2,210.70	4,750.00	4,750.00	4,750.00

POLK COUNTY
 2026 BUDGET
 SENIOR SERVICES FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>118,028.08</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>118,028.08</u>
3. Estimated revenues for 2026	<u>222,229.00</u>
4. Subtotal	<u>340,257.08</u>
5. Deduct appropriations for 2026	<u>340,257.08</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>117,147.88</u>
Revenues - 2025	<u>227,173.68</u>
Expenditures - 2025	<u>226,293.48</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>118,028.08</u></u>

POLK COUNTY
 2026 BUDGET
 SENIOR SERVICES FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			213,749.00
2025 Property taxes		219,460.63	
2024 Property taxes	207,307.61		
Replacement tax on subclass 3 property	469.23	474.61	80.00
Total	207,776.84	219,935.24	213,829.00
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
 2026 BUDGET
 SENIOR SERVICES FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures			Appropriations	
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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				
Total	255,538.30	226,293.48	334,162.88	340,257.08
	255,538.30	226,293.48	334,162.88	340,257.08

GRAND TOTAL EXPENDITURES	255,538.30	226,293.48	334,162.88	340,257.08	340,257.08
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DETAIL OF EXPENDITURES

1. SENIOR CITIZENS SERVICES

Office Supplies	0.00	0.00	2,000.00	1,500.00	1,500.00
Postage	0.00	78.00	200.00	200.00	200.00
Board Mileage	0.00	0.00	1,000.00	500.00	500.00
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	42.24	205.32	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	255,496.06	226,010.16	312,962.88	320,057.08	320,057.08
Total	255,538.30	226,293.48	334,162.88	340,257.08	340,257.08

POLK COUNTY
 2026 BUDGET
 SHERIFF CIVIL FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>33,040.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>33,040.00</u>
3. Estimated revenues for 2026	<u>16,800.00</u>
4. Subtotal	<u>49,840.00</u>
5. Deduct appropriations for 2026	<u>30,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>19,840.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>19,840.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>36,299.28</u>
Revenues - 2025	<u>16,310.08</u>
Expenditures - 2025	<u>19,569.36</u>
Adjustments:	
Change in outstanding warrants	
Other	
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>33,040.00</u></u>

POLK COUNTY
 2026 BUDGET
 SHERIFF CIVIL FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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	15,998.71	14,474.54	15,000.00
Total	15,998.71	14,474.54	15,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

POLK COUNTY
 2026 BUDGET
 SHERIFF CIVIL FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	9,288.67	19,569.36	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	9,288.67	19,569.36	30,000.00	30,000.00

GRAND TOTAL EXPENDITURES	9,288.67	19,569.36	30,000.00	30,000.00	30,000.00
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DETAIL OF EXPENDITURES

1. SHERIFF CIVIL FEES

Equipment	9,288.67	19,569.36	30,000.00	30,000.00	30,000.00
Transfer To DSSSF	0.00	0.00	0.00	0.00	0.00

Total	9,288.67	19,569.36	30,000.00	30,000.00	30,000.00
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POLK COUNTY
 2026 BUDGET
 SHERIFF RETIREMENT FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>0.00</u>
3. Estimated revenues for 2026	<u>600.00</u>
4. Subtotal	<u>600.00</u>
5. Deduct appropriations for 2026	<u>600.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>0.00</u>
Revenues - 2025	<u>570.00</u>
Expenditures - 2025	<u>570.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.00</u></u>

POLK COUNTY
 2026 BUDGET
 SHERIFF RETIREMENT FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
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1. PROPERTY TAX REVENUES

2026 Property taxes

2025 Property taxes

2024 Property taxes

Replacement tax on subclass 3
property

Total

	0.00	0.00	0.00
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2. SALES TAX REVENUES

Total

	0.00	0.00	0.00
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3. INTERGOVERNMENTAL REVENUES

Retirement Fees

	0.00	355.00	400.00
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Total

	0.00	355.00	400.00
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4. CHARGES FOR SERVICES

Total

	0.00	0.00	0.00
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POLK COUNTY
 2026 BUDGET
 SHERIFF RETIREMENT FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	0.00	215.00	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	0.00	570.00	600.00

POLK COUNTY
 2026 BUDGET
 SHERIFF REVOLVING FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>60,116.06</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>60,116.06</u>
3. Estimated revenues for 2026	<u>21,700.00</u>
4. Subtotal	<u>81,816.06</u>
5. Deduct appropriations for 2026	<u>23,700.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>58,116.06</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>58,116.06</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>52,012.06</u>
Revenues - 2025	<u>21,609.49</u>
Expenditures - 2025	<u>13,505.49</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>60,116.06</u></u>

POLK COUNTY
 2026 BUDGET
 SHERIFF REVOLVING FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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	16,300.00	18,433.00	18,500.00
Total	16,300.00	18,433.00	18,500.00

POLK COUNTY
2026 BUDGET
SHERIFF REVOLVING FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	2,852.07	13,505.49	17,700.00	23,700.00
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	2,852.07	13,505.49	17,700.00	23,700.00

GRAND TOTAL EXPENDITURES	2,852.07	13,505.49	17,700.00	23,700.00	23,700.00
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DETAIL OF EXPENDITURES

1. SHERIFF REVOLVING FUND					
Trans to LEST Salary CCW Clerk	0.00	8,000.00	8,000.00	8,000.00	8,000.00
Supplies / Computer Expense	2,852.07	4,085.49	6,000.00	12,000.00	12,000.00
Finger Printing/CCW	0.00	1,420.00	3,700.00	3,700.00	3,700.00
Total	2,852.07	13,505.49	17,700.00	23,700.00	23,700.00

POLK COUNTY
 2026 BUDGET
 SHERIFF SPECIAL OPERATIONS FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>0.00</u>
3. Estimated revenues for 2026	<u>0.00</u>
4. Subtotal	<u>0.00</u>
5. Deduct appropriations for 2026	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>0.00</u>
Revenues - 2025	<u>0.00</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.00</u></u>

POLK COUNTY
 2026 BUDGET
 SHERIFF SPECIAL OPERATIONS FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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
 2026 BUDGET
 SHERIFF SPECIAL OPERATIONS FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	0.00	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	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00

DETAIL OF EXPENDITURES

1. SHERIFF SPECIAL OPERATIONS

	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

POLK COUNTY
 2026 BUDGET
 SPECIAL TRUST FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>1,041.50</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>1,041.50</u>
3. Estimated revenues for 2026	<u>5,050.00</u>
4. Subtotal	<u>6,091.50</u>
5. Deduct appropriations for 2026	<u>6,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>91.50</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>91.50</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>5,885.50</u>
Revenues - 2025	<u>5,156.00</u>
Expenditures - 2025	<u>10,000.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>1,041.50</u></u>

POLK COUNTY
 2026 BUDGET
 SPECIAL TRUST FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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	2,310.00	2,300.00	2,300.00
Circuit Clerk Fees	3,435.50	2,856.00	2,750.00
Total	5,745.50	5,156.00	5,050.00

POLK COUNTY
 2026 BUDGET
 SPECIAL TRUST FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 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	5,745.50	5,156.00	5,050.00

POLK COUNTY
 2026 BUDGET
 SPECIAL TRUST FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	0.00	10,000.00	10,000.00	6,000.00	6,000.00
Total	0.00	10,000.00	10,000.00	6,000.00	6,000.00
GRAND TOTAL EXPENDITURES	0.00	10,000.00	10,000.00	6,000.00	6,000.00

DETAIL OF EXPENDITURES

1. SPECIAL TRUST FUND

House of Hope Fees	0.00	10,000.00	10,000.00	6,000.00	6,000.00
Total	0.00	10,000.00	10,000.00	6,000.00	6,000.00

POLK COUNTY
 2026 BUDGET
 VIETNAM MEMORIAL FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>3,926.34</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>3,926.34</u>
3. Estimated revenues for 2026	<u>200.00</u>
4. Subtotal	<u>4,126.34</u>
5. Deduct appropriations for 2026	<u>3,500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>626.34</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>626.34</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>3,732.44</u>
Revenues - 2025	<u>193.90</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>3,926.34</u></u>

POLK COUNTY
 2026 BUDGET
 VIETNAM MEMORIAL FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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
 2026 BUDGET
 VIETNAM MEMORIAL FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other	0.00	0.00	3,500.00	3,500.00
Total	0.00	0.00	3,500.00	3,500.00

GRAND TOTAL EXPENDITURES 0.00 0.00 3,500.00 3,500.00 3,500.00

DETAIL OF EXPENDITURES

1. VETERANS MEMORIAL FUND

Miscellaneous	0.00	0.00	3,500.00	3,500.00	3,500.00
Total	0.00	0.00	3,500.00	3,500.00	3,500.00

POLK COUNTY
 2026 BUDGET
 DRUG COURT FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>8,713.04</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>8,713.04</u>
3. Estimated revenues for 2026	<u>10,300.00</u>
4. Subtotal	<u>19,013.04</u>
5. Deduct appropriations for 2026	<u>12,500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>6,513.04</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>6,513.04</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>0.00</u>
Revenues - 2025	<u>10,773.36</u>
Expenditures - 2025	<u>2,060.32</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>8,713.04</u></u>

POLK COUNTY
 2026 BUDGET
 DRUG COURT FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 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 - Grant Funds	0.00	396.00	0.00
Total	0.00	396.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

POLK COUNTY
 2026 BUDGET
 DRUG COURT FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	0.00	377.36	300.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Transfer from GR / Opioid Settlement	0.00	10,000.00	10,000.00
Total	0.00	10,000.00	10,000.00
8. GRAND TOTAL REVENUES	0.00	10,773.36	10,300.00

POLK COUNTY
 2026 BUDGET
 DRUG COURT FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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	0.00	2,060.32	10,000.00	12,500.00
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	2,060.32	10,000.00	12,500.00

GRAND TOTAL EXPENDITURES	0.00	2,060.32	10,000.00	12,500.00	12,500.00
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DETAIL OF EXPENDITURES

1. DRUG COURT EXPENSE

Contractual Services	0.00	850.00	0.00	0.00	0.00
Drug Court Services	0.00	1,210.32	10,000.00	12,500.00	12,500.00

Total	0.00	2,060.32	10,000.00	12,500.00	12,500.00
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