

Record of the 1st day of the January Term of the Polk County Commissioners Day's Proceeding 5th day of January 2026

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

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

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

The November 2025 Treasurer's Monthly Report was received from Treasurer Shirley Allison.

The following documents have met the retention schedule and have been disposed of under Chapter 109.230.4 RSMo.

Record Disposal List

The following documents have met their retention schedule and are recommended for disposal under RSMo 109.230.4 to the Polk County Commission. The Polk County Clerk took action to destroy the following records by shredding.

Disposal Date: January 5, 2026

Retention of Documents: 5 years

Description of Documents:

2020 Cancelled Registrations, Transfers, Change of Address, Duplicates and Death Reports

2020 Deleted & Cancelled Voter Cards

2020 MCVR Address Clean Up Reports

2018 - 2020 Election Officials Monthly Collection Reports

2018 - 2020 Collector's Monthly Reports

2016 - 2020 Form 1309, 1310, 1313 and 205

Clerk's Signature: Rachel Lightfoot **Date:** 1/05/2026

Court Order 2026-01 was issued to DSA Real Estate LLC for adjustment of assessed valuation due to an error in the Assessor's Office. Commissioner Legan made a motion to approve. Commissioner Moreland seconded the motion. Call of the vote: Hancock-yes, Legan-yes, Moreland-yes.

STATE OF MISSOURI)
County of Polk)ss No 2026-01

Certified Copy of Order of County Court in the Matter of Erroneous Assessments

BE IT REMEMBERED, that on the 5th day of January, 2026, it being the 1st day of the January Term, 2026, of the County Court of Polk County, Missouri, the following, among other proceedings, were had:

Now, on this day, comes Assessor Rita Lemon and makes proper showing to the Court, under oath, that the assessment of \$8,740.00, on the following described property, Parcel # 89-10-0.9-30-000-000-015.004, Bolivar, Karlin Acres 1st Addition, Lot 1, Bolivar, Mo. is erroneous and prays that the same be corrected for the year 2026.

The Court, after hearing the evidence, finds that said assessment is erroneous for the reason that said property was taken out of commercial and put into small residential/agriculture for a pond. It is, therefore, Ordered and Adjudged that said erroneous assessment be corrected to \$1,790.00.

And it is further ordered that the County Clerk of said County correct the Tax Books to conform to the corrected assessment and extend the taxes in conformity therewith.

It is further ordered that the County Clerk furnish a copy of these proceedings to the Collector of Polk County.

Dated this 5th day of January 2026.

Rachel Lightfoot
County Clerk, Polk County

Shannon Hancock
Presiding Commissioner, Polk County

STATE OF MISSOURI
County of Polk

I, RACHEL LIGHTFOOT, Clerk of the County Court of Polk County, hereby certify that the above and foregoing is a full and complete copy of the Record of Said Court, as fully as the same appears of record.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the County Court. Done at office in Bolivar, MO this 5th day of January 2026.



Rachel Lightfoot County Clerk

Court Order 2026-02 was issued to Bryan & Baby Costello for adjustment of assessed valuation due to an error in the Assessor's Office. Commissioner Legan made a motion to approve. Commissioner Moreland seconded the motion. Call of the vote: Hancock-yes, Legan-yes, Moreland-yes.

STATE OF MISSOURI
County of Polk

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No 2026-02

Certified Copy of Order of County Court in the Matter of Erroneous Assessments

BE IT REMEMBERED, that on the 5th day of January, 2026, it being the 1st day of the January Term, 2026, of the County Court of Polk County, Missouri, the following, among other proceedings, were had:

Now, on this day, comes Assessor Rita Lemon and makes proper showing to the Court, under oath, that the assessment of \$5,000.00, on the following described property, Parcel # 89-04-0-2-04-000-000-010.000, 3093 S 25 Rd, Humansville, Mo. is erroneous and prays that the same be corrected for the year 2026.

The Court, after hearing the evidence, finds that said assessment is erroneous for the reason that said property has water, sewer and electric removed. It is, therefore, Ordered and Adjudged that said erroneous assessment be corrected to \$3,230.00.

And it is further ordered that the County Clerk of said County correct the Tax Books to conform to the corrected assessment and extend the taxes in conformity therewith.

It is further ordered that the County Clerk furnish a copy of these proceedings to the Collector of Polk County.

Dated this 5th day of January 2026.


County Clerk, Polk County

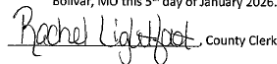

Presiding Commissioner, Polk County

STATE OF MISSOURI
County of Polk

I, RACHEL LIGHTFOOT, Clerk of the County Court of Polk County, hereby certify that the above and foregoing is a full and complete copy of the Record of Said Court, as fully as the same appears of record.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the County Court. Done at office in Bolivar, MO this 5th day of January 2026.




County Clerk

Court Order 2026-03 was issued to Tommy & Deborah Thomson for adjustment of assessed valuation due to an error in the Assessor's Office. Commissioner Legan made a motion to approve. Commissioner Moreland seconded the motion. Call of the vote: Hancock-yes, Legan-yes, Moreland-yes.

STATE OF MISSOURI
County of Polk

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No 2026-03

Certified Copy of Order of County Court in the Matter of Erroneous Assessments

BE IT REMEMBERED, that on the 5th day of January, 2026, it being the 1st day of the January Term, 2026, of the County Court of Polk County, Missouri, the following, among other proceedings, were had:

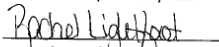
Now, on this day, comes Assessor Rita Lemon and makes proper showing to the Court, under oath, that the assessment of \$12,490.00, on the following described property, Parcel # 89-01-0-7-35-000-000-001.000, SE NE - less 10 Ac SE Corner, Louisburg, Mo. is erroneous and prays that the same be corrected for the year 2026.

The Court, after hearing the evidence, finds that said assessment is erroneous for the reason that said property has residence put on wrong parcel and was removed. It is, therefore, Ordered and Adjudged that said erroneous assessment be corrected to \$540.00.

And it is further ordered that the County Clerk of said County correct the Tax Books to conform to the corrected assessment and extend the taxes in conformity therewith.

It is further ordered that the County Clerk furnish a copy of these proceedings to the Collector of Polk County.

Dated this 5th day of January 2026.


County Clerk, Polk County

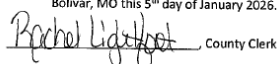

Presiding Commissioner, Polk County

STATE OF MISSOURI
County of Polk

I, RACHEL LIGHTFOOT, Clerk of the County Court of Polk County, hereby certify that the above and foregoing is a full and complete copy of the Record of Said Court, as fully as the same appears of record.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the County Court. Done at office in Bolivar, MO this 5th day of January 2026.




County Clerk

Interim Coroner Case Jones – general discussion

The December 2025 Recorder Deposit and Disbursement Fee Report was received from Recorder Carol Poindexter.

The December 2025 Public Administrator Fee Report was received on Wednesday, November 26, 2025, from Public Administrator Scott Purselley.

The December 2025 Prosecuting Attorney Fee Report was received from Prosecuting Attorney Keaton Ashlock.

Public Works Supervisor Bryan Griffin, Commissioner Hancock, Commissioner Moreland and Commissioner Legan viewed E 473, E 318 and E 325 roads.

Order of the Commission to adjourn until 9:00 a.m., Tuesday, January 6, 2026.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk

Record of the 2nd day of the January Term of the Polk County Commissioners Day’s Proceeding 6th day of January 2026

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

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

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

Public Works Supervisor Bryan Griffin updated the Commission on county road and bridge projects.

Maintenance Supervisor James Hamby visited with the Commission – general discussion.

Public Works Supervisor Bryan Griffin and Commissioner Legan viewed S 115 road.

Treasurer Shirley Allison visited with the Commission – general discussion.

Thomas Evans, Bolivar visited with the Commissioner regarding E 473 road.

Order of the Commission to adjourn until 9:00 a.m., Friday, January 9, 2026.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk

Record of the 3rd day of the January Term of the Polk County Commissioners Day’s Proceeding 9th day of January 2026

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

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

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

The December 2025 Collector’s Monthly Statement Report was received on Wednesday, January 7, 2026, from Collector Rachel Boyce.

The December 2025 Collector’s Monthly Turnover was received on Thursday, January 8, 2026, from Collector Rachel Boyce.

Commissioner Hancock, Commissioner Legan and Commissioner Moreland attended the Law Enforcement Restitution Fund budget hearing.

The Commission met with Emergency Management Director Rick Davis regarding the 2026 Emergency Management Budget.

The Commission met with Mikayla Neil and Alvin Rohrs regarding the 2026 University of Missouri Extension budget request.

The December 2025 Recorder Fee Report was received from Recorder of Deeds Carol Poindexter.

The December 2025 Treasurer’s Monthly Balance Report was received from Treasurer Shirley Allison.

POLK COUNTY MISSOURI
MONTHLY TREASURER'S REPORT
DECEMBER 31, 2025

FUND	BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENSES	CASH BASIS BALANCE
GENERAL REVENUE	2,956,596.32	387,473.69	639,737.48	2,704,332.53
ROAD & BRIDGE	17.95	369,511.65	369,015.81	513.79
LAW ENFORCEMENT	3,489.68	484,304.99	486,698.11	1,096.56
ASSESSMENT OPERATIONS	571,005.47	62,727.36	65,886.51	567,846.32
LAW ENFORCEMENT TRAINING	3,602.29	218.02	0.00	3,820.31
PROS. ATTY TRAINING	10,737.20	179.91	410.00	10,507.11
REGIONAL CHLD SUPP OFFIC	48,004.93	12,786.92	24,464.06	36,327.79
GENERAL REVENUE SAVINGS	1,332,755.54	96,077.76	0.00	1,428,833.30
C.E.R.F.	0.44	18,652.82	18,314.73	338.53
RD & BR CAPITAL IMP	3,082,771.60	231,678.32	115,792.49	3,198,657.43
CRIMINAL COST	0.00	0.00	0.00	0.00
ESCHEAT	316,722.27	6,245.26	19,942.93	303,024.60
FEES DUE OTHERS	1,213.46	0.00	0.00	1,213.46
FINANCIAL INSTITUTE TAX	0.00	862.49	0.00	862.49
FLOOD CONTROL	0.00	0.00	0.00	0.00
LIBRARY	0.00	168,745.31	168,745.31	0.00
MOORE CEMETARY TRUST	9,714.12	187.73	300.00	9,601.85
PA ADMIN HANDLING COST	2,524.88	28.86	1,500.00	1,053.74
PROS. ATTY DELINQUENT TAX	0.00	0.00	0.00	0.00
RECORDERS	130,601.90	3,813.18	2,027.27	132,387.81
SHERIFF SPECIAL OPERATION	0.00	0.00	0.00	0.00
SPECIAL TRUST	10,669.50	372.00	10,000.00	1,041.50
MO OFF PROSECUTION SERV	0.00	0.00	0.00	0.00
VETERANS MEMORIAL FUND	3,850.26	76.08	0.00	3,926.34
SHERIFF CIVIL FEES	33,834.58	1,941.27	2,735.85	33,040.00
SHERIFF'S REVOLVING FUND	68,396.67	3,065.38	11,345.99	60,116.06
FAMILY JUSTICE FUND	42,086.71	1,338.24	3,183.27	40,241.68
REVOLVING SCHOOL FUND	0.33	0.00	0.33	0.00
BOLIVAR R-1	0.00	1,823,619.32	1,823,619.32	0.00
FAIR PLAY R-2	0.00	211,734.59	211,734.59	0.00
HALFWAY R-3	0.00	169,943.14	169,943.14	0.00
HUMANSVILLE R-4	0.00	183,093.50	183,093.50	0.00
MARION C. EARLY R-5	0.00	331,954.13	331,954.13	0.00
PLEASANT HOPE R-6	0.00	295,477.71	295,477.71	0.00
FAIR GROVE R-10	0.00	12,592.68	12,592.68	0.00
DALLAS CO. R-1	0.00	7,170.20	7,170.20	0.00
WALNUT GROVE R-5	0.00	17,291.25	17,291.25	0.00
HICKORY CO R-1	0.00	10,979.75	10,979.75	0.00
DADE CO R-2	0.00	12,227.84	12,227.84	0.00
SCHOOL CONTROL-INTEREST	234,317.38	15,190.40	0.00	249,507.78
BLUE MOUND SPEC	12,961.57	2,889.31	10,000.00	5,850.88
BOLIVAR SPEC	880,166.47	60,706.57	0.00	940,873.04
FLEMINGTON SPEC	50,957.32	4,824.99	0.00	55,782.31
HUMANSVILLE SPEC	214,631.41	17,867.64	0.00	232,499.05
SOUTHWEST SPEC	9,507.40	3,468.43	0.00	12,975.83
BLUE MOUND CAP IMP	16,223.30	2,067.82	10,000.00	8,291.12
BOLIVAR CAP IMP	21,433.39	1,927.91	10,000.00	13,361.30
FLEMINGTON CAP IMP	137,168.39	6,251.75	0.00	143,420.14
HUMANSVILLE CAP IMP	134,372.35	12,270.66	0.00	146,643.01
SOUTHWEST CAP IMP	8,750.03	3,692.93	0.00	12,442.96
INMATE SECURITY FUND	67,835.61	3,351.57	1,235.18	69,952.00
DEPUTY SHERIFF SALARY	6,309.35	5,047.48	8,974.96	2,381.87
SHERIFF RETIREMENT FUND	0.00	215.00	215.00	0.00
ELECTION SERVICE FUND	71,732.21	1,417.32	0.00	73,149.53
AMERICAN RESCUE PLAN FUND	416,704.14	8,233.48	54,000.00	370,937.62
SR CITIZENS SERVICES	100,306.16	35,353.63	17,631.71	118,028.08
COLLECTORS TAX MTNCE FUND	107,583.90	3,255.07	2,441.14	108,397.83
LAW ENF RESTITUTION FUND	42,868.49	1,490.84	9,821.30	34,538.03
LEPC	24,521.04	484.49	0.00	25,005.53
DRUG COURT FUND	8,916.90	175.71	379.57	8,713.04
GRAND TOTAL	11,195,862.91	5,116,554.35	5,140,883.11	11,171,534.15

Wire Transfer in the amount of \$206,341.56 was received for the Law Enforcement Sales Tax/Marijuana Fund.

Wire transfer in the amount of \$196,166.00 was received for the Capital Improvement Sales Tax Fund.

Order of the Commission to adjourn until 9:00 a.m., Monday, January 12, 2026.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk

Record of the 4th day of the January Term of the Polk County Commissioners Day's Proceeding 12th day of January 2026

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

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

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

The December 2025 Collector Turnover Railroad and Utility was received from Collector Rachel Boyce.

Court Order 2026-04 was issued to Kerry and Tina Butler for adjustment of assessed valuation due to an error in the Assessor's Office. Commissioner Legan made a motion to approve. Commissioner Moreland seconded the motion. Call of the vote: Hancock-yes, Legan-yes, Moreland-yes.

Certified Copy of Order of County Court in the Matter of Erroneous Assessments

BE IT REMEMBERED, that on the 12th day of January, 2026, it being the 4th day of the January Term, 2026, of the County Court of Polk County, Missouri, the following, among other proceedings, were had:

Now, on this day, comes Assessor Rita Lemon and makes proper showing to the Court, under oath, that the assessment of \$70,460.00, on the following described property, Parcel # 89-06-101-01-000-000-001.003, 1320 E Highway PP, Bolivar, MO, is erroneous and prays that the same be corrected for the year 2026.

The Court, after hearing the evidence, finds that said assessment is erroneous for the reason that said property had residence burn in September of 2024. It is, therefore, Ordered and Adjudged that said erroneous assessment be corrected to \$13,570.00.

And it is further ordered that the County Clerk of said County correct the Tax Books to conform to the corrected assessment and extend the taxes in conformity therewith.

It is further ordered that the County Clerk furnish a copy of these proceedings to the Collector of Polk County.

Dated this 12th day of January 2026.


County Clerk, Polk County

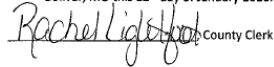

Presiding Commissioner, Polk County

STATE OF MISSOURI
County of Polk

I, RACHEL LIGHTFOOT, Clerk of the County Court of Polk County, hereby certify that the above and foregoing is a full and complete copy of the Record of Said Court, as fully as the same appears of record.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the County Court. Done at office in Bolivar, MO this 12th day of January 2026.




County Clerk

The Commission met with Surveyor Kevin Nelson regarding the 2026 Surveyor Budget.

The Commission met with Recorder Carol Poindexter regarding the 2026 Recorder of Deeds Budgets.

The Commission met with Collector Rachel Boyce regarding the 2026 Collector Budgets.

The Commission met with Public Administrator Scott Purselley regarding the 2026 Public Administrator Budget.

Order of the Commission to adjourn until 9:00 a.m., Tuesday, January 13, 2026.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk

Record of the 5th day of the January Term of the Polk County Commissioners Day's Proceeding 13th day of January 2026

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

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

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

Great River Engineering representative Claire Lakin updated the Commission on BRO bridge projects.

The Commission met with LaNelda Presley regarding the 2026 Senate Bill 40 Budget.

The Commission met with Treasurer Shirley Allison regarding the 2026 Treasurer Budget.

The Commission met with Sheriff Danny Morrison and county employee Shae Voris regarding the 2026 Sheriff and Jail Budgets.

The Commission met with Assessor Rita Lemmon regarding the 2026 Assessor Budget.

The Commission met with Prosecuting Attorney Keaton Ashlock regarding the 2026 Prosecuting Attorney Budgets and Regional Child Support Budget.

The Commission met with Circuit Clerk Tiffany Phillips regarding the 2026 Circuit Clerk Budgets.

The Commission met with Interim Coroner Case Joens regarding the 2026 Coroner Budget.

Travis Elliott, Buffalo visited with Commission – general discussion.

City of Bolivar representatives Mayor Mike Stephens, City Administrator Thomas Relford and Community Development Director Kyle Lee updated the Commission on the East Loop project.

Order of the Commission to adjourn until 9:00 a.m., Friday, January 16, 2026.
 Approved: Shannon Hancock, Presiding Commissioner
 Attested: Rachel Lightfoot, County Clerk

Record of the 6th day of the January Term of the Polk County Commissioners Day's Proceeding 16th day of January 2026

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

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

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

The following documents have met the retention schedule and have been disposed of under Chapter 109.230.4 RSMo.

Record Disposal List

The following documents have met their retention schedule and are recommended for disposal under RSMo 109.230.4 to the Polk County Commission. The Polk County Clerk took action to destroy the following records by shredding.

Disposal Date: January 16, 2026

Retention of Documents: 5 years

Description of Documents:

- 2008 - 2016 Public Service Requests
- 2012 - 2016 DSSSF Grants
- 2015 - 2019 Form 941, W-2, 1099
- 2015 - 2016 Payroll Reports
- 2016 - 2017 Election Officials Monthly Collection Reports
- 2016 - 2017 Collector's Monthly Reports
- 2016 - 2020 Bids
- 2016 - 2020 Fuel Logs
- 2016 - 2020 Gravel Tickets
- 2016 - 2020 Accounts Payable Documents
- 2016 - 2020 Check Stubs

Clerk's Signature: Rachel Lightfoot Date: 01/16/2026

The 2025 Railroad and Utility Tax Apportionment was forwarded to the County Treasurer.

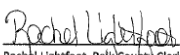
STATE ASSESSED RAILROAD AND UTILITIES (SARRU) CALCULATION
 (COUNTY APPORTIONMENT CALCULATION)
 (Amount for the Private-Car-Tax Calculation)

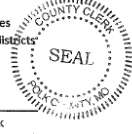
Reconciliation				
Amount of Utility Taxes for the County	Collection Fee Rate for the County	Amount of Collection Fees for the County	Amount of Utility Taxes for Distribution to Districts	Are these numbers correct?
\$1,052,459.61	0.000	0.00	1,052,459.61	YES or NO

Part B - Amount of Utility Taxes Apportioned Each District for School Purposes
 (General (Incidental) and Special Revenue (Teachers), Capital Projects Purposes and Other Purposes (Debt Service))

County District #	District Share of State Assessed Taxes in County for School Purposes	District Share of State Assessed Taxes in County for Other Purposes (Debt Service)	District Share of State Assessed Taxes in County for Capital Projects Purposes	Total District Share of State Assessed Taxes in County
1	Bohler R-1	\$ 318,473.37	\$ 11,894.87	\$ 330,368.24
2	Bohler R-2	\$ 49,723.61	\$ -	\$ 49,723.61
3	Bohler R-3	\$ 49,034.04	\$ 13,595.72	\$ 62,629.76
4	Bohler R-4	\$ 49,075.54	\$ 11,928.83	\$ 61,004.37
5	Madison C-1	\$ 99,161.54	\$ -	\$ 99,161.54
6	Princeton R-1	\$ 106,549.72	\$ 16,771.37	\$ 123,321.09
7	Princeton R-2	\$ 9,056.53	\$ 1,328.68	\$ 10,385.21
8	Polk County R-1	\$ 202,197	\$ -	\$ 202,197
9	Polk County R-2	\$ 6,659.27	\$ 5,386.66	\$ 12,045.93
10	Polk County R-3	\$ 2,622.98	\$ 621.82	\$ 3,244.80
11	Polk County R-4	\$ -	\$ -	\$ -
12	Polk County R-5	\$ 6,659.27	\$ -	\$ 6,659.27
13	UD-000	\$ -	\$ -	\$ -
14	UD-000	\$ -	\$ -	\$ -
15	UD-000	\$ -	\$ -	\$ -
16	UD-000	\$ -	\$ -	\$ -
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68	UD-000	\$ -	\$ -	\$ -
69	UD-000	\$ -	\$ -	\$ -
70	UD-000	\$ -	\$ -	\$ -
71	UD-000	\$ -	\$ -	\$ -
72	UD-000	\$ -	\$ -	\$ -
73	UD-000	\$ -	\$ -	\$ -
74	UD-000	\$ -	\$ -	\$ -
75	UD-000	\$ -	\$ -	\$ -
76	UD-000	\$ -	\$ -	\$ -
77	UD-000	\$ -	\$ -	\$ -
78	UD-000	\$ -	\$ -	\$ -
79	UD-000	\$ -	\$ -	\$ -
80	UD-000	\$ -	\$ -	\$ -
81	UD-000	\$ -	\$ -	\$ -
82	UD-000	\$ -	\$ -	\$ -
83	UD-000	\$ -	\$ -	\$ -
84	UD-000	\$ -	\$ -	\$ -
85	UD-000	\$ -	\$ -	\$ -
86	UD-000	\$ -	\$ -	\$ -
87	UD-000	\$ -	\$ -	\$ -
88	UD-000	\$ -	\$ -	\$ -
89	UD-000	\$ -	\$ -	\$ -
90	UD-000	\$ -	\$ -	\$ -
91	UD-000	\$ -	\$ -	\$ -
92	UD-000	\$ -	\$ -	\$ -
93	UD-000	\$ -	\$ -	\$ -
94	UD-000	\$ -	\$ -	\$ -
95	UD-000	\$ -	\$ -	\$ -
96	UD-000	\$ -	\$ -	\$ -
97	UD-000	\$ -	\$ -	\$ -
98	UD-000	\$ -	\$ -	\$ -
99	UD-000	\$ -	\$ -	\$ -
100	UD-000	\$ -	\$ -	\$ -
TOTAL	\$ 273,253.49	\$ 105,925.19	\$ 48,254.92	\$ 427,433.60

This is to certify that the foregoing is a true and correct division of railroad and utility monies turned over to the Polk County Treasurer for the year 2025 for distribution among school districts of Polk County. Certified this 14th day of January, 2026.


 Rachel Lightfoot, Polk County Clerk



Brandon Raymond, Bolivar, visited with the Commission regarding E 492 road.

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

Sheriff Danny Morrison visited with the Commission – general discussion.

Contract for signatures was presented by Regional Child Support for the Family Support Division with the State of Missouri and Polk County.

An Intergovernmental Cooperative Agreement was presented for the Victims Advocate position. The agreement was signed by the Polk County Presiding Commissioner Shannon Hancock, Polk County Northern Commissioner Kyle Lega, Polk County Southern Commissioner Bob Moreland, Dallas County Presiding Commissioner John Crawford, Dallas County Associate Commissioner Kirby Vest, Dallas County Associate Commissioner Roger Bradley, Hickory County Presiding Commissioner Robert Sawyer, Hickory County Associate Commissioner Larry Lightfoot and Hickory County Associate Commissioner Rick Pearson.

Order of the Commission to adjourn until 9:00 a.m., Friday, January 23, 2026.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk

Record of the 8th day of the January Term of the Polk County Commissioners Day’s Proceeding 23rd day of January 2026

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

- Hon Shannon Hancock, Presiding Commissioner
- Hon Kyle Lega, Northern Associate Commissioner
- Hon Bob Moreland, Southern Associate Commissioner

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

The December 2025 Treasurer’s July -December (6 Month Report) was received from Treasurer Shirley Allison on Wednesday, January 21, 2026.

The December 2025 Treasurer’s January – December (Year End Report) was received from Treasurer Shirley Allison on Wednesday, January 21, 2026.

Concrete bids for the 2026 fiscal year were received from the following vendors:

Ewing Concrete 5 bag-\$145.00; 5 ½ bag-\$148.00; 6 bag-\$152.00; Fiber-\$6.50; 1% Calcium-\$3.75
Bolivar Ready Mix 5 bag-\$153.00; 5 ½ bag-\$157.00; 6 bag-\$160.00; Fiber-\$4.50; 1% Calcium-\$4.50

Commissioner Lega made a motion to accept both bids. Commissioner Moreland seconded the motion. Call of the vote: Hancock-yes, Lega-yes, Moreland-yes

Excavation bids for the 2026 fiscal year were received from the following vendors:

Spear Excavation - 30k - \$200/hour; 48k - \$250/hour; Rock Breaker - \$300/hour

Commissioner Moreland made a motion to accept the bid from Spear Excavation. Commissioner Lega seconded the motion. Call of the vote: Hancock-yes, Lega-yes, Moreland-yes

Sheriff Danny Morrison visited with the Commission – general discussion.

Order of the Commission to adjourn until 9:00 a.m., Monday, January 26, 2026.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk

Record of the 9th day of the January Term of the Polk County Commissioners Day’s Proceeding 26th day of January 2026

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

- Hon Kyle Lega, Northern Associate Commissioner
- Hon Bob Moreland, Southern Associate Commissioner

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

Order of the Commission to adjourn until 9:00 a.m., Tuesday, January 27, 2026.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk

Record of the 10th day of the January Term of the Polk County Commissioners Day's Proceeding 27th day of January 2026

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

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

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

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

The 2026 budget was presented for approval. Commissioner Moreland made a motion to adopt the 2026 budget as presented and submit the 2026 budget to the Missouri State Auditor's Office. Commissioner Hancock seconded the motion. Call of the vote: Hancock-yes, Legan-absent, Moreland-yes.

CERTIFICATION

STATE OF MISSOURI)
)SS.
 COUNTY OF POLK)

I, Rachel Lightfoot, Clerk of the County Commission, in and for said county, hereby certify the above and foregoing to be a true copy of the proceedings of the County Commission, on January 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.

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:

Rachel Lightfoot
 Clerk of the County Commission



POLK COUNTY
 2026 BUDGET
 TABLE OF CONTENTS

	Page
Budget Message	1
Schedule of Expenditures of Federal Awards	2
Schedule of Assessed Valuations, Tax Rates, & County Long-Term Debt	3
Appropriation Order	4
Summary of Budgets	5
Summary of Prior Year Actual Amounts	6
General Revenue Fund	
Summary	7
Estimated Revenues	8-9
Estimated Expenditures	10-21
Special Road and Bridge Fund	
Summary	22
Estimated Revenues	23-24
Estimated Expenditures	25-28
Assessment Fund	
Summary	29
Estimated Revenues	30
Estimated Expenditures	31
General Revenue Savings Fund	
Summary	32
Estimated Revenues	33-34
Estimated Expenditures	35
Road & Bridge Capital Improvements Fund	
Summary	36
Estimated Revenues	37-38
Estimated Expenditures	39
Law Enforcement Sales Tax Fund	
Summary	40
Estimated Revenues	41-42
Estimated Expenditures	43-45
Arpa Fund	
Summary	46
Estimated Revenues	47-48
Estimated Expenditures	49
Circuit Clerk Garnishment Fee Fund	
Summary	50
Estimated Revenues	51-52
Estimated Expenditures	53
Circuit Clerk Interest Fund	
Summary	54
Estimated Revenues	55-56
Estimated Expenditures	57

POLK COUNTY
 2026 BUDGET
 TABLE OF CONTENTS

	Page
Circuit Clerk Law Library Fund	
Summary	58
Estimated Revenues	59-60
Estimated Expenditures	61
Circuit Clerk Time Fund	
Summary	62
Estimated Revenues	63-64
Estimated Expenditures	65
Circuit Clerk Juvenile Justice Fund	
Summary	66
Estimated Revenues	67-68
Estimated Expenditures	69
Collector Tax Maintenance Fund	
Summary	70
Estimated Revenues	71-72
Estimated Expenditures	73
Deputy Sheriff Salary Fund	
Summary	74
Estimated Revenues	75-76
Estimated Expenditures	77
Election Services Fund	
Summary	78
Estimated Revenues	79-80
Estimated Expenditures	81
Family Justice Fund	
Summary	82
Estimated Revenues	83-84
Estimated Expenditures	85
Inmate Security Fund	
Summary	86
Estimated Revenues	87-88
Estimated Expenditures	89
Lepc Fund	
Summary	90
Estimated Revenues	91-92
Estimated Expenditures	93
Law Enforcement Resitution Fund	
Summary	94
Estimated Revenues	95-96
Estimated Expenditures	97

POLK COUNTY
2026 BUDGET
TABLE OF CONTENTS

	<u>Page</u>
Law Enforcement Training Fund	
Summary	98
Estimated Revenues	99-100
Estimated Expenditures	101
Mops Fund	
Summary	102
Estimated Revenues	103-104
Estimated Expenditures	105
Moore Cemetery Fund	
Summary	106
Estimated Revenues	107-108
Estimated Expenditures	109
Pa Admin Handling Fund	
Summary	110
Estimated Revenues	111-112
Estimated Expenditures	113
Pa Delinquent Tax Fund	
Summary	114
Estimated Revenues	115-116
Estimated Expenditures	117
Pa Training Fund	
Summary	118
Estimated Revenues	119-120
Estimated Expenditures	121
Recorders Fee Fund	
Summary	122
Estimated Revenues	123-124
Estimated Expenditures	125
Regional Child Support Fund	
Summary	126
Estimated Revenues	127-128
Estimated Expenditures	129-131
Senior Services Fund	
Summary	132
Estimated Revenues	133-134
Estimated Expenditures	135
Sheriff Civil Fund	
Summary	136
Estimated Revenues	137-138
Estimated Expenditures	139

Page T.O.C. c

POLK COUNTY
2026 BUDGET
TABLE OF CONTENTS

	<u>Page</u>
Sheriff Retirement Fund	
Summary	140
Estimated Revenues	141-142
Estimated Expenditures	143
Sheriff Revolving Fund	
Summary	144
Estimated Revenues	145-146
Estimated Expenditures	147
Special Trust Fund	
Summary	152
Estimated Revenues	153-154
Estimated Expenditures	155
Vietnam Memorial Fund	
Summary	156
Estimated Revenues	157-158
Estimated Expenditures	159
Drug Court Fund	
Summary	160
Estimated Revenues	161-162
Estimated Expenditures	163

Page T.O.C. d

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:				
	Department of Health and Senior Services -			
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children		\$	%
10.559	Summer Food Service Program for Children			
	Office of Administration -			
10.665	Schools and Roads - Grants to States			
12.000	PILT		38,201.62	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through state:				
	Department of Economic Development -			
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			
	Department of Social Services -			
14.231	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:				
	State Department of Public Safety -			
16.540	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			
	Cape Girardeau County -			
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program			
	Missouri Sheriffs' Association -			
16	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			
U. S. DEPARTMENT OF HOMELAND SECURITY				
Passed through State Department of Public Safety:				
93.919	Department of Health and Senior Services - Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs			
93.940	HIV Prevention Activities - Health Department Based Assistance Programs for Chronic Disease Prevention and Control			
93.945	Preventive Health and Health Services Block Grant			
93.991	Maternal and Child Health Services Block Grant to the States			
93.994	Maternal and Child Health Services Block Grant to the States			
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			\$ 2,473,377.56	
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:

County	DUNS
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	463,663,455	496,934,873	496,934,873

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.

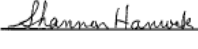
And it is further ordered, adjudged and decreed that the following amounts are hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the following funds for 2026, as set forth in the approved column on the pages noted:

Fund Name	Appropriated Amount	Page	through	Page
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	4,432,747.00	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

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

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

	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

Table with 5 columns: Circuit Clerk Law Library Fund, Circuit Clerk Time Fund, Circuit Clerk Juvenile Justice Fund, Collector Tax Maintenance Fund, Deputy Sheriff Salary Fund. Rows include NET CASH AVAILABLE FOR 2026, Revenues, 2026 (Property tax, Sales tax, Intergovernmental revenues, etc.), Expenditures, 2026 (County Commission, County Clerk, Elections, etc.), ESTIMATED ENDING CASH BALANCE, OTHER NET RESOURCES AVAILABLE, ESTIMATED ENDING BALANCE.

POLK COUNTY
2026 SUMMARY OF BUDGETS

Table with 5 columns: Election Services Fund, Family Justice Fund, Inmate Security Fund, Lepc Fund, Law Enforcement Restitution Fund. Rows include NET CASH AVAILABLE FOR 2026, Revenues, 2026 (Property tax, Sales tax, Intergovernmental revenues, etc.), Expenditures, 2026 (County Commission, County Clerk, Elections, etc.), ESTIMATED ENDING CASH BALANCE, OTHER NET RESOURCES AVAILABLE, ESTIMATED ENDING BALANCE.

POLK COUNTY
2026 SUMMARY OF BUDGETS

Table with 5 columns: Law Enforcement Training Fund, Mops Fund, Moore Cemetery Fund, Pa Admin Handling Fund, Pa Delinquent Tax Fund. Rows include NET CASH AVAILABLE FOR 2026, Revenues, 2026 (Property tax, Sales tax, Intergovernmental revenues, etc.), Expenditures, 2026 (County Commission, County Clerk, Elections, etc.), ESTIMATED ENDING CASH BALANCE, OTHER NET RESOURCES AVAILABLE, ESTIMATED ENDING BALANCE.

POLK COUNTY
2026 SUMMARY OF BUDGETS

Table with 5 columns: Pa Training Fund, Recordors Fee Fund, Regional Child Support Fund, Senior Services Fund, Sheriff Civil Fund. Rows include NET CASH AVAILABLE FOR 2026, Revenues, 2026 (Property tax, Sales tax, Intergovernmental revenues, etc.), Expenditures, 2026 (County Commission, County Clerk, Elections, etc.), ESTIMATED ENDING CASH BALANCE, OTHER NET RESOURCES AVAILABLE, ESTIMATED ENDING BALANCE.

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					
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					
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	2,350,077.61	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	2,704,332.53
(a) Less outstanding warrants	
2. Net cash available, December 31, 2025	2,704,332.53
3. Estimated revenues for 2026	2,615,081.00
4. Subtotal	5,319,413.53
5. Deduct appropriations for 2026	4,319,111.98
6. Estimated ending cash balance, December 31, 2026	1,000,301.55
7. Other Net Resources Available	
8. Estimated ending balance, December 31, 2026, (After other net resources available)	1,000,301.55
CASH RECONCILIATION	
Cash Available 12-31-2024	2,784,448.70
Revenues - 2025	2,469,563.26
Expenditures - 2025	2,549,679.43
Adjustments:	
Change in outstanding warrants	
Other	
Total	0.00
Cash Available 12-31-2025	2,704,332.53

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
Pit 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
Delaware 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
Opioid 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	1,300.00	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
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

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 Crhse 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

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

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

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
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 Actual	2025 Actual	2025 Approved	2026 Requested	2026 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
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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
20. OTHER GENERAL CO GOVT					
Insurance (Prob/Liab) Bonds	76,232.39	69,193.55	81,500.00	82,800.00	82,800.00
Fin Statement Publication	2,600.12	2,572.63	2,700.00	2,700.00	2,700.00
Dues - MAC / NACO	5,583.00	5,730.00	5,750.00	6,100.00	6,100.00
SW MO Council of Gov	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
University Extension Service	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
Copier Expense	7,500.95	35,594.77	37,500.00	7,500.00	7,500.00
Postage Machine	4,267.88	4,107.34	5,000.00	5,000.00	5,000.00
Fax Machine Expense	679.05	764.47	800.00	1,000.00	1,000.00
Polk County Fair Association	650.00	1,300.00	1,300.00	1,300.00	1,300.00
Delarue Trust Fund - Misc Proj	29,000.00	20,500.00	30,000.00	30,000.00	30,000.00
Delarue Trust Fund - Eco Dev	5,000.00	10,000.00	10,000.00	10,000.00	10,000.00
DSL - Internet Service	529.40	2,167.61	1,600.00	2,500.00	2,500.00
Central IT Systems & Support	112,967.20	84,580.48	148,500.00	172,700.00	172,700.00
Web GIS	6,292.32	11,231.99	12,000.00	10,700.00	10,700.00
Miscellaneous	735.67	21,247.02	32,000.00	2,500.00	2,500.00
Independent County Audit	0.00	30,000.00	30,000.00	7,000.00	7,000.00
Legal Fees	8,336.68	15,117.48	17,000.00	25,000.00	25,000.00
Opioid Settlement	0.00	50,000.00	50,000.00	50,000.00	50,000.00
Total	307,874.66	411,607.34	513,150.00	464,300.00	464,300.00
Total Other (17 through 20)	420,320.05	492,809.44	640,373.00	620,638.53	620,638.53

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	513.79
(a) Less outstanding warrants	
2. Net cash available, December 31, 2025	513.79
3. Estimated revenues for 2026	8,774,800.00
4. Subtotal	8,775,313.79
5. Deduct appropriations for 2026	8,775,208.00
6. Estimated ending cash balance, December 31, 2026	105.79
7. Other Net Resources Available	
8. Estimated ending balance, December 31, 2026, (After other net resources available)	105.79
CASH RECONCILIATION	
Cash Available 12-31-2024	56,952.00
Revenues - 2025	3,946,354.01
Expenditures - 2025	4,002,792.22
Adjustments:	
Change in outstanding warrants	
Other	
Total	0.00
Cash Available 12-31-2025	513.79

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

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			840,000.00
2026 Property taxes			840,000.00
2025 Property taxes		843,350.00	
2024 and prior property taxes	798,899.40		
Replacement tax on subclass 3 property	6,765.85	7,050.80	7,000.00
Total	805,665.25	850,400.80	847,000.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
CART	1,480,656.84	1,646,064.54	1,700,000.00
Financial Institution Tax	14.43	14.45	0.00
Flood Control Funds	174.97	0.00	0.00
State Reimbursement/Bridge Projects	782,875.17	96,398.61	2,574,300.00
PILT - Payment in Lieu of Taxes	35,347.00	36,509.00	36,000.00
FEMA - Reimbursement	0.00	0.00	0.00
Total	2,299,068.41	1,778,986.60	4,310,300.00

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 Sepe	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	4,794,674.47	4,002,792.22			
14. GRAND TOTAL APPROPRIATIONS			6,790,700.00	8,695,208.00	8,775,208.00

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

CASH RECONCILIATION

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

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

CASH RECONCILIATION

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

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	2,388,621.07	2,422,735.87	2,400,000.00
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 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	83,495.26	160,924.69	125,000.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	2,472,116.33	2,583,660.56	2,525,000.00

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. TREASURER TRANSFERS					
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

Total

1,830,148.35	1,585,063.50	4,480,000.00	3,795,500.00	3,795,500.00
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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	1,096.56
(a) Less outstanding warrants	_____
2. Net cash available, December 31, 2025	1,096.56
3. Estimated revenues for 2026	4,439,316.00
4. Subtotal	4,440,412.56
5. Deduct appropriations for 2026	4,433,747.00
6. Estimated ending cash balance, December 31, 2026	6,665.56
7. Other Net Resources Available	_____
8. Estimated ending balance, December 31, 2026, (After other net resources available)	6,665.56

CASH RECONCILIATION

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

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	2,412,309.50	2,422,735.54	2,400,000.00
Marijuana Sales Tax	126,119.83	127,342.07	125,000.00
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
ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	10,872.78	285.83	150.00
6. OTHER REVENUES			
Criminal Costs/Boardbill	102,040.48	77,509.41	75,000.00
Sheriff's Sales & Seized Money	13,806.00	0.00	10,000.00
Employee Insurance Reimbursement	3,497.84	20,064.04	20,000.00
Miscellaneous / Resource Officer	38,546.03	80,422.52	81,000.00
Workers Comp Refund	314.87	1,497.76	1,400.00
Insurance Claim / Refund	36,603.29	21,828.64	0.00
Total	194,808.51	201,322.37	187,400.00
7. TRANSFERS IN			
Transfer from Pros Atty Admin Fund	0.00	1,500.00	1,500.00
Transfer from Dep Sher Salary w/c Reimb	1,059.84	1,605.54	1,700.00
Transfer from General Revenue	152,000.00	306,000.00	1,400,000.00
Transfer from Sheriff's Revolving Fund	0.00	8,000.00	8,000.00
Transfer from ARPA	0.00	400,000.00	0.00
Total	153,059.84	717,105.54	1,411,200.00
8. GRAND TOTAL REVENUES	3,064,162.17	3,658,429.60	4,439,316.00

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 / Milenag	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					
Insurance / 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	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	370,937.62
(a) Less outstanding warrants	
2. Net cash available, December 31, 2025	370,937.62
3. Estimated revenues for 2026	50,000.00
4. Subtotal	420,937.62
5. Deduct appropriations for 2026	420,000.00
6. Estimated ending cash balance, December 31, 2026	937.62
7. Other Net Resources Available	
8. Estimated ending balance, December 31, 2026, (After other net resources available)	937.62
CASH RECONCILIATION	
Cash Available 12-31-2024	4,161,209.69
Revenues - 2025	82,393.96
Expenditures - 2025	3,872,666.03
Adjustments:	
Change in outstanding warrants	
Other	
Total	0.00
Cash Available 12-31-2025	370,937.62

POLK COUNTY
2026 BUDGET
ARPA 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 GARNISHMENT FEE 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	2,460.00	2,810.00	2,500.00

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	13,220.12
(a) Less outstanding warrants	
2. Net cash available, December 31, 2025	13,220.12
3. Estimated revenues for 2026	5,500.00
4. Subtotal	18,720.12
5. Deduct appropriations for 2026	5,500.00
6. Estimated ending cash balance, December 31, 2026	13,220.12
7. Other Net Resources Available	
8. Estimated ending balance, December 31, 2026, (After other net resources available)	13,220.12
<u>CASH RECONCILIATION</u>	
Cash Available 12-31-2024	6,470.15
Revenues - 2025	6,749.97
Expenditures - 2025	0.00
Adjustments:	
Change in outstanding warrants	
Other	
Total	0.00
Cash Available 12-31-2025	13,220.12

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
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	312.69	6,749.97	5,500.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	312.69	6,749.97	5,500.00

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					
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	70,278.07
(a) Less outstanding warrants	
2. Net cash available, December 31, 2025	70,278.07
3. Estimated revenues for 2026	18,060.00
4. Subtotal	88,338.07
5. Deduct appropriations for 2026	40,000.00
6. Estimated ending cash balance, December 31, 2026	48,338.07
7. Other Net Resources Available	
8. Estimated ending balance, December 31, 2026, (After other net resources available)	48,338.07
CASH RECONCILIATION	
Cash Available 12-31-2024	69,507.32
Revenues - 2025	19,160.89
Expenditures - 2025	18,390.14
Adjustments:	
Change in outstanding warrants	
Other	
Total	0.00
Cash Available 12-31-2025	70,278.07

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					
Court Administration	15,704.64	18,390.14	30,000.00	40,000.00	40,000.00
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	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	35,918.36
(a) Less outstanding warrants	
2. Net cash available, December 31, 2025	35,918.36
3. Estimated revenues for 2026	3,500.00
4. Subtotal	39,418.36
5. Deduct appropriations for 2026	20,000.00
6. Estimated ending cash balance, December 31, 2026	19,418.36
7. Other Net Resources Available	
8. Estimated ending balance, December 31, 2026, (After other net resources available)	19,418.36

CASH RECONCILIATION

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

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
FAMILY JUSTICE FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	1,547.78	2,053.01	1,500.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	7,287.78	9,002.51	8,000.00

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	5,252.91	9,201.43	33,900.00	33,900.00	33,900.00
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	69,952.00
(a) Less outstanding warrants	
2. Net cash available, December 31, 2025	69,952.00
3. Estimated revenues for 2026	19,500.00
4. Subtotal	89,452.00
5. Deduct appropriations for 2026	40,000.00
6. Estimated ending cash balance, December 31, 2026	49,452.00
7. Other Net Resources Available	
8. Estimated ending balance, December 31, 2026, (After other net resources available)	49,452.00

CASH RECONCILIATION

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

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

CASH RECONCILIATION

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

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			
	10.00	110.00	200.00
Total	10.00	110.00	200.00

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

CASH RECONCILIATION

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

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 TRAINING 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	3,651.50	2,909.25	2,500.00

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

CASH RECONCILIATION

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

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

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

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			
	27,417.75	29,686.25	29,000.00
Total	27,417.75	29,686.25	29,000.00

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

CASH RECONCILIATION

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

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
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	10,286.60	7,230.32	7,500.00
6. OTHER REVENUES			
Financial Instit Tax	8.86	8.12	400.00
Miscellaneous	2,656.34	0.00	500.00
Total	2,665.20	8.12	900.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	220,728.64	227,173.68	222,229.00

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

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>19,840.00</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	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u>33,040.00</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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
2. SALES TAX REVENUES			
Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
3. INTERGOVERNMENTAL REVENUES			
Sheriff Fees	<u>15,998.71</u>	<u>14,474.54</u>	<u>15,000.00</u>
Total	<u>15,998.71</u>	<u>14,474.54</u>	<u>15,000.00</u>
4. CHARGES FOR SERVICES			
Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

POLK COUNTY
2026 BUDGET
SHERIFF CIVIL FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	<u>1,299.03</u>	<u>1,835.54</u>	<u>1,800.00</u>
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>17,297.74</u>	<u>16,310.08</u>	<u>16,800.00</u>

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	<u>9,288.67</u>	<u>19,569.36</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	<u>9,288.67</u>	<u>19,569.36</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>
GRAND TOTAL EXPENDITURES	<u>9,288.67</u>	<u>19,569.36</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>
DETAIL OF EXPENDITURES					
1. SHERIFF CIVIL FEES					
Equipment	<u>9,288.67</u>	<u>19,569.36</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>
Transfer To DSSSF	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	<u>9,288.67</u>	<u>19,569.36</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>

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

CASH RECONCILIATION

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

POLK COUNTY
2026 BUDGET
SHERIFF RETIREMENT 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			
Retirement Fees	0.00	355.00	400.00
Total	0.00	355.00	400.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

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 RETIREMENT 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	570.00	500.00	600.00	600.00
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	0.00	570.00	500.00	600.00	600.00
GRAND TOTAL EXPENDITURES	0.00	570.00	500.00	600.00	600.00
DETAIL OF EXPENDITURES					
1. SHERIFF RETIREMENT	0.00	570.00	500.00	600.00	600.00
Total	0.00	570.00	500.00	600.00	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	60,116.06
(a) Less outstanding warrants	_____
2. Net cash available, December 31, 2025	60,116.06
3. Estimated revenues for 2026	21,700.00
4. Subtotal	81,816.06
5. Deduct appropriations for 2026	23,700.00
6. Estimated ending cash balance, December 31, 2026	58,116.06
7. Other Net Resources Available	_____
8. Estimated ending balance, December 31, 2026, (After other net resources available)	58,116.06

CASH RECONCILIATION

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

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
ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	1,721.20	3,176.49	3,200.00
6. OTHER REVENUES	_____	_____	_____
Total	0.00	0.00	0.00
7. TRANSFERS IN	_____	_____	_____
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	18,021.20	21,609.49	21,700.00

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

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	4,083.49	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
SPECIAL TRUST FUND
SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

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

CASH RECONCILIATION

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

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

CASH RECONCILIATION

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

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	139.04	193.90	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	<u>139.04</u>	<u>193.90</u>	<u>200.00</u>

POLK COUNTY
 2026 BUDGET
 VIETNAM MEMORIAL FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations	
	2024 Actual	2025 Actual	2025 Approved	2026 Requested
SUMMARY BY FUNCTION				
County Commission	_____	_____	_____	_____
County Clerk	_____	_____	_____	_____
Elections	_____	_____	_____	_____
Buildings and grounds	_____	_____	_____	_____
Employee fringe benefits	_____	_____	_____	_____
County Treasurer	_____	_____	_____	_____
County Collector	_____	_____	_____	_____
Recorder of Deeds	_____	_____	_____	_____
Circuit Clerk	_____	_____	_____	_____
Court Administration	_____	_____	_____	_____
Public Administrator	_____	_____	_____	_____
Sheriff	_____	_____	_____	_____
Jail	_____	_____	_____	_____
Prosecuting Attorney	_____	_____	_____	_____
Juvenile Officer	_____	_____	_____	_____
County Coroner	_____	_____	_____	_____
Health and welfare	_____	_____	_____	_____
Debt service	_____	_____	_____	_____
Transfers out	_____	_____	_____	_____
Emergency Fund	_____	_____	_____	_____
Assessor	_____	_____	_____	_____
Highways and roads	_____	_____	_____	_____
Other	0.00	0.00	3,500.00	3,500.00
Total	0.00	0.00	3,500.00	3,500.00
GRAND TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>3,500.00</u>	<u>3,500.00</u>
DETAIL OF EXPENDITURES				
1. VETERANS MEMORIAL FUND				
Miscellaneous	0.00	0.00	3,500.00	3,500.00
Total	0.00	0.00	3,500.00	3,500.00
Total	<u>0.00</u>	<u>0.00</u>	<u>3,500.00</u>	<u>3,500.00</u>

Sheriff Danny Morrison, County Health Department Director Michelle Morris and via phone County Counsel Travis Elliott visited with the Commission regarding official duties.

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

Assessor Rita Lemmon visited with the Commission – general discussion

The Commission discussed SB 3 passed by Missouri Legislature, signed by Governor Kehoe, and codified as Section 137.1055 RSMo, providing a real estate property tax credit relief program. Commissioner Moreland made a motion to pass an order and submit a Notice of Election to the County Clerk, putting said question to the voters on the April 7, 2026, Municipal General Election Ballot. Commissioner Hancock seconded the motion. Call of the vote: Hancock-yes, Legan-absent, Moreland-yes.

**ORDER & ORDINANCE
OF THE POLK COUNTY COMMISSION**

**AUTHORIZING A PROPERTY TAX CREDIT PURSUANT TO SENATE BILL 3 AND §
137.1055, RSMO. TO PROVIDE PROPERTY TAX RELIEF ON CITIZENS' PRIMARY
RESIDENCE**

WHEREAS, in 2025, at the 1st Extraordinary Session, the Missouri legislature passed and the Governor signed Senate Bill 3 ("SB 3"), codified as Section 137.1055, RSMo; and

WHEREAS, SB 3 and Section 137.1055, RSMo., became effective on September 9, 2025; and

WHEREAS, SB 3 and section 137.1055, RSMo. provide that by no later than the municipal election in April 2026, a county shall place on the ballot a question of whether to grant a property tax credit pursuant to section 137.1055, RSMo. to eligible taxpayers residing in the county in an amount equal to the taxpayer's eligible credit amount; and

WHEREAS, if a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the credit shall be in effect and the county shall grant such property tax credit to eligible taxpayers residing in the county in an amount equal to the taxpayer's eligible credit amount; and

WHEREAS, Polk County, Missouri, desires to place on the April 7, 2026, ballot a question of whether to grant a property tax credit pursuant to § 137.1055, RSMo.; and

NOW, THEREFORE, IT IS HEREBY ORDERED by the County Commission of Polk County, Missouri, as follows:

Section 1.

1. **Order of the County Commission.** On the date set forth below, the Polk County Commission upon motion duly made and seconded, voted to order submission of the following ballot question to the voters of Polk County, Missouri, at the General Municipal Election, to be held on April 7, 2026, to authorize and grant a property tax credit to eligible taxpayers residing in Polk County in an amount equal to the taxpayer's eligible credit amount pursuant to the provisions of § 137.1055, RSMo., as follows:

"Shall the County of Polk exempt eligible taxpayers from certain tax increases on eligible taxpayers' primary residence above the liability incurred during the initial credit year?"

YES NO

Nothing in this Order and Ordinance shall be construed to authorize or require the issuance of any refunds of taxes already paid prior to the effective date.

2. **Definitions.** For purposes of this Order and Ordinance, and pursuant to the provisions of SB 3 and § 137.1055, RSMo., the following words and phrases shall have the following meanings:

- a. **"Eligible Credit Amount"** (also referred to as "Eligible Tax Credit Amount"): The difference between an eligible taxpayer's real property tax liability on such taxpayer's homestead for a given tax year, minus the real property tax liability on such homestead in the eligible taxpayer's initial credit year, provided that, for five percent counties, the real property tax liability on an eligible taxpayer's homestead as determined in the taxpayer's initial credit year may be increased by no more than five percent per year or the percent increase in the Consumer Price Index for All Urban Consumers, as published by the Bureau of Labor Statistics, whichever is greater, and for zero percent counties, the real property tax liability on an eligible taxpayer's homestead shall not be increased above the liability incurred during the initial credit year. For all counties, an eligible taxpayer's real property tax liability shall be increased to reflect any increase in tax liability derived from any new property tax levy or an increase in an existing property tax levy approved by the voters subsequent to an eligible taxpayer's initial credit year, provided that, for five percent counties, such increase shall not be considered for the purpose of calculating the allowable increase in an eligible taxpayer's real property tax liability as provided in this subdivision;
- b. **"Eligible Taxpayer"**: A Missouri resident who:
 - i. Is an owner of record of a homestead or has a legal or equitable interest in such property as evidenced by a written instrument; and
 - ii. Is liable for the payment of real property taxes on such homestead.
- c. **"Homestead"**: Real property actually occupied by an eligible taxpayer as the primary residence. An eligible taxpayer shall not claim more than one primary residence.
- d. **"Initial Credit Year"**: The 2024 tax year. If in any tax year subsequent to the eligible taxpayer's initial credit year the eligible taxpayer's real property tax liability is lower than such liability in the initial credit year, such tax year shall be considered the eligible taxpayer's initial credit year for all subsequent tax years.

3. **Tax Credit; Statement of Tax Due.** The eligible tax credit amount granted pursuant to this Order and Ordinance shall be calculated as follows:

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

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

3. **Conduct of Election.** The election shall be held and conducted by the County Clerk of Polk County, Missouri under the general election laws governing the County, on April 7, 2026, at the polling places designated, or hereafter designated for each precinct in the County by order or orders of the County Clerk of Polk County, Missouri, and the polls of the election shall be conducted by the judges and clerks appointed or to be appointed by the County Clerk of Polk County, Missouri, who shall supply the judges and clerks with all necessary voting equipment, machines, ballot boxes, poll books, tally sheets, and other supplies and equipment required for the conduct of the election, and that the ballot to be used in voting upon the proposition shall be in substantially the form set forth in paragraph 1, above.

4. **Results of Election.**

a. **If In Favor.** If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the real property tax credit shall be in force and effect and the real property tax credit set forth in this Order and Ordinance shall be effective for tax year 2027 and subsequent tax years for eligible taxpayers residing in Polk County, Missouri in an amount equal to the Eligible taxpayer's eligible credit amount, pursuant to the provisions of Section 2 of this Order and Ordinance.

b. **If Opposed.** If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the real property tax credit shall not be in force and effect.

5. **Legal Effect.** Section 1 of this Order and Ordinance shall be in full force and effect as of the date set forth below.

Section 2.

1. **Adoption and Enactment.** If a majority of the votes cast on the question by the qualified voters voting on the question are in favor of the question as set forth in Section 1, then the County Commission of Polk County, Missouri authorizes the real property tax credit to eligible taxpayers residing in Polk County, Missouri in an amount equal to the eligible individual taxpayer's eligible credit amount, provided that the eligible taxpayer's homestead tax liability may not be increased "more than five percent per year". No taxpayer shall be deemed eligible for purposes of calculating the tax credit prior to the date of enactment of this Order and Ordinance.

a. For taxpayers that meet the requirements for an Eligible Taxpayer in 2024, the difference between the eligible taxpayer's real property tax liability on the homestead in the 2027 tax year (and each subsequent tax year) minus the real property tax liability on the taxpayer's homestead for the 2024 tax year (the "Initial Credit Year"); provided, however, the real property tax liability on an eligible taxpayer's homestead as determined in the taxpayer's initial credit year may be increased by no more than five percent per year or the percent increase in the Consumer Price Index for All Urban Consumers, as published by the Bureau of Labor Statistics, whichever is greater.

b. For all other taxpayers, any taxpayer that meets the requirements for an Eligible Taxpayer after 2024, the eligible tax credit amount shall be calculated as the difference between the eligible taxpayer's real property tax liability in the given tax year, minus the real property tax liability on the homestead in the year in which the taxpayer meets the requirements of Section 2.b. (also referred to as the "Initial Credit Year").

c. If in any tax year subsequent to the Eligible Taxpayer's Initial Credit Year the Eligible Taxpayer's real property tax liability is lower than the liability in the Initial Credit Year, such tax year shall be considered the Eligible Taxpayer's Initial Credit Year for all subsequent tax years.

d. The amount of tax credit shall be noted on the statement of tax due sent to the Eligible Taxpayer by the Polk County Collector of Revenue. No tax credit shall be granted pursuant to this Order and Ordinance to a taxpayer that owes delinquent taxes, interest, or penalties.

4. **Tax Revenue Calculation.** For the purposes of calculating property tax levies pursuant to § 137.1055, RSMo., the total amount of credit authorized pursuant to this Order and Ordinance shall be considered tax revenue, as such term is defined in § 137.073, RSMo., actually received by the respective political subdivisions levying a real estate property tax in Polk County.

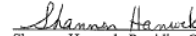
5. **New Construction; Improvements.** If an Eligible Taxpayer makes new construction and improvements to such eligible taxpayer's homestead, the real property tax liability for the taxpayer's Initial Credit Year shall be increased to reflect the real property tax liability attributable to the new construction and improvements.

6. **Annexation.** If an Eligible Taxpayer's Homestead is annexed into a taxing jurisdiction to which the Eligible Taxpayer did not owe real property tax in the Eligible Taxpayer's Initial Credit Year, then the real property tax liability for the Eligible Taxpayer's Initial Credit Year shall be increased to reflect the real property tax liability owed to the annexing taxing jurisdiction.

7. **Implementation.** The County Commission shall be authorized and empowered to adopt such reasonable rules and procedures as it deems necessary in order to carry out and implement the provisions of this Order and Ordinance and to develop and require such documents,

ADOPTED BY THE COUNTY COMMISSION OF POLK COUNTY, MISSOURI, THIS 27TH DAY OF JANUARY, 2026.

applications and instruments as may be necessary or desirable to permit the application of the tax credits authorized herein, and to carry out, comply with and perform the requirements of the provisions set forth in this Order and Ordinance. Each Elected Official of the County shall be authorized and empowered to take such actions necessary and appropriate in order to carry out and implement the provisions of this Order and Ordinance and the County Commission shall allocate such resources necessary in order to implement the provisions of this Order and Ordinance.


Shannon Hancock, Presiding Commissioner

8. Exclusions. The tax authorized pursuant to Article III, Section 38(b) of the Missouri Constitution relating to the blind pension fund, any bonded indebtedness of a political subdivision located partially or wholly within Polk County and any other taxes levied against real property and protected or otherwise guaranteed pursuant to the Missouri Constitution shall be excluded from the calculation of the tax credit granted pursuant to this Order and Ordinance.

Kyle Legan, Northern Associate Commissioner

9. Date of Applications; Applicants. Beginning as soon as implemented by the County, applications for tax credits shall be received through such dates as set by the County each year in order to be eligible for the tax credit in that calendar year. Applications received after such date as set by the County shall apply for the following year. An Eligible Taxpayer seeking a property tax credit pursuant to this Order and Ordinance shall submit an application in writing on forms approved by the County containing the required information. Applications shall be presented to the County Commission for approval or denial, and any such approval or denial shall be set forth in a Commission Order.


Bob Moreland, Southern Associate Commissioner

10. Political Subdivisions; Notification. This Order and Ordinance shall apply to all political subdivisions located partially or wholly within Polk County, Missouri, that levy and collect real estate property taxes. The County shall notify each political subdivision located within the county of the total credit amount applicable to such political subdivision by no later than November 30 of each year.

Attest:


Rachel Lightfoot, County Clerk

11. Additional Credits. No taxpayer shall be authorized to claim a property tax credit pursuant to this section and section 137.1050, RSMo., for the same Homestead.

12. Closed Records. Except as otherwise provided in Chapter 610, RSMo., taxpayer information submitted in the application and supporting documents shall be a closed record; provided, however, any information set forth in any record that is otherwise a public record shall be subject to disclosure as provided by law.

13. Compliance. No person shall knowingly submit false or misleading information in support of an application under this ordinance. Any person convicted of violating this ordinance shall be punished as provided by law, including, but not limited to § 575.060, RSMo.

14. Severability. The provisions of this Order and Ordinance shall be severable. If any provision of this Order and Ordinance is found by a court of competent jurisdiction to be unconstitutional, invalid, or unenforceable, the remaining provisions shall be treated as being in full force and effect.

15. Passage and Approval. Section 2 of this Order and Ordinance shall be in full force and effect immediately upon passage of Section 1 of this Order and Ordinance and approval by a majority of the voters of Polk County, Missouri of the question submitted pursuant to paragraph 1 of Section 1 of this Order and Ordinance.

Order of the Commission to adjourn until 9:00 a.m., Friday, January 30, 2026.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk

Record of the 11th day of the January Term of the Polk County Commissioners Day's Proceeding 30th day of January 2026

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

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

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

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

Kinetic representative Brad Doyle updated the Commission on fiber projects that will be conducted in the county for 2026.

Emergency Management Director Rick Davis visited with the Commission regarding county vehicles.

Public Works Assistant Supervisor David Crews and county employee Charles Brown updated the Commission on road conditions and roads still needing to be cleared.

The January 2026 Public Administrator Fee Report was received from Public Administrator Scott Purselley.

Order of the Commission to adjourn until 9:00 a.m., Monday, February 2, 2026.

Approved: Shannon Hancock, Presiding Commissioner

Attested: Rachel Lightfoot, County Clerk