POLK COUNTY FINANCE

BUDGET AMENDMENT: CAPITAL RESERVE FUND BALANCE/ADDITION TO GF

DATE: 7/20/2026 BOC Meeting BATCH #: _____ LINE_____

Dept.: Capital Reserve-School Sales Tax/Transfer to School Capital

Amendment # : 1 - F Fund Balance/ Addition # 1

INCREASE EXPENSE/REVENUE			INCREASE FUND BALANCE APPROPRIATED		
GL ACCOUNT #			GL ACCOUNT #		
10-3981-9822	Trans-in	($146,253)	22-3931-0000	Fund Balance Approp	$146,253
10-5910-6313-0	Sales tax-School	$146,253	22-8168-9800-0	Trans-out (School Capital)	($146,253)
		$ -			$ -

EXPLANATION: To appropriate Capital Reserve fund balance for the funds that were reserved in prior years from the sales tax set-aside computation & to be transferred to the General Fund School Capital account for reimbursement of capital spending

Date approved & entered into the BOC minutes

COUNTY MANAGER

FINANCE OFFICER