

**NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET**

Board of Supervisors of ADAIR COUNTY  
Fiscal Year July 1, 2025 - June 30, 2026

The Board of Supervisors of ADAIR COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026

**Meeting Date/Time:** 12/3/2025 09:15 AM

**Contact:** Mandy Berg

**Phone:** (641) 743-2546

**Meeting Location:** Adair County Courthouse  
Dial in Number: (605) 313-6157  
Access Code: 526272#

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	5,733,149	0	5,733,149
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	354,950	0	354,950
<b>Net Current Property Tax</b>	4	5,378,199	0	5,378,199
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	25,000	0	25,000
Other County Taxes/TIF Tax Revenues	7	7,695,750	0	7,695,750
Intergovernmental	8	6,596,954	0	6,596,954
Licenses & Permits	9	18,700	0	18,700
Charges for Service	10	305,840	0	305,840
Use of Money & Property	11	207,590	0	207,590
Miscellaneous	12	93,725	0	93,725
Subtotal Revenue	13	20,321,758	0	20,321,758
Other Financing Sources:				
General Long-Term Debt Proceeds	14	5,000,000	0	5,000,000
Operating Transfers In	15	1,735,672	0	1,735,672
Proceeds of Fixed Asset Sales	16	92,000	0	92,000
Total Revenues & Other Sources	17	27,149,430	0	27,149,430
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	3,084,905	0	3,084,905
Physical Health and Social Services	19	410,683	0	410,683
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	897,999	0	897,999
Roads & Transportation	22	7,249,359	40,000	7,289,359
Government Services to Residents	23	676,231	0	676,231
Administration	24	1,415,348	4,000	1,419,348
Nonprogram Current	25	0	0	0
Debt Service	26	3,761,960	0	3,761,960
Capital Projects	27	10,904,250	830,000	11,734,250
Subtotal Expenditures	28	28,400,735	874,000	29,274,735
Other Financing Uses:				
Operating Transfers Out	29	1,735,672	0	1,735,672
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	30,136,407	874,000	31,010,407
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-2,986,977	-874,000	-3,860,977
Beginning Fund Balance - July 1, 2025	33	21,826,114	0	21,826,114
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	18,098,297	-870,000	17,228,297
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	307,963	0	307,963
Fund Balance - Unassigned	39	432,877	-4,000	428,877
Total Ending Fund Balance - June 30, 2026	40	18,839,137	-874,000	17,965,137

**Explanation of Changes:** Increasing the Local Option Sales Tax budget to account for FY25 carryover projects. Increasing the Supervisor's budget for a supervisor to attend the National Association of Counties Legislative Conference.