

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: 5/20/2026 09:15 AM

Contact: Mandy Berg

Phone: (641) 743-2546

Meeting Location: Adair County Courthouse - Boardroom
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
Net Current Property Tax	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	20,797	6,617,751
Licenses & Permits	9	18,700	0	18,700
Charges for Service	10	305,840	10,928	316,768
Use of Money & Property	11	207,590	3,684	211,274
Miscellaneous	12	93,725	6,349	100,074
Subtotal Revenue	13	20,321,758	41,758	20,363,516
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	41,758	27,191,188
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	3,084,905	44,650	3,129,555
Physical Health and Social Services	19	410,683	13,927	424,610
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	897,999	5,000	902,999
Roads & Transportation	22	7,289,359	0	7,289,359
Government Services to Residents	23	676,231	0	676,231
Administration	24	1,419,348	0	1,419,348
Nonprogram Current	25	0	0	0
Debt Service	26	3,761,960	0	3,761,960
Capital Projects	27	11,734,250	10,000	11,744,250
Subtotal Expenditures	28	29,274,735	73,577	29,348,312
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	31,010,407	73,577	31,083,984
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-3,860,977	-31,819	-3,892,796
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	17,228,297	-20,307	17,207,990
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	307,963	-5,000	302,963
Fund Balance - Unassigned	39	428,877	-6,512	422,365
Total Ending Fund Balance - June 30, 2026	40	17,965,137	-31,819	17,933,318

Explanation of Changes: Veterans' Affairs additional staff salary/FICA/IPERS, Lake Orient Latrine, Medical Examiner Fees, Sheriff & Court Fees - Fuel Tax, Prisoner Room & Board, Medical Reimb, Phone Commission, GTSB, Gun Permit Fees, & Court Fine Money.