

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: 10/29/2025 09:15 AM		Contact: Mandy Berg	Phone: (641) 743-2546	
Meeting Location: Adair County Courthouse, 400 Public Square, Greenfield, Iowa 50849				
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	6,555,607	41,347	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	93,525	200	93,725
Subtotal Revenue	13	20,280,211	41,547	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	70,000	22,000	92,000
Total Revenues & Other Sources	17	27,085,883	63,547	27,149,430
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	2,613,631	471,274	3,084,905
Physical Health and Social Services	19	410,342	341	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	0	7,249,359
Government Services to Residents	23	634,884	41,347	676,231
Administration	24	1,319,387	95,961	1,415,348
Nonprogram Current	25	0	0	0
Debt Service	26	3,613,626	148,334	3,761,960
Capital Projects	27	10,904,250	0	10,904,250
Subtotal Expenditures	28	27,643,478	757,257	28,400,735
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	29,379,150	757,257	30,136,407
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,293,267	-693,710	-2,986,977
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	18,246,772	-148,475	18,098,297
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	307,963	0	307,963
Fund Balance - Unassigned	39	978,112	-545,235	432,877
Total Ending Fund Balance - June 30, 2026	40	19,532,847	-693,710	18,839,137
Explanation of Changes: Amending the budget to include expenditures for tornado damage (Radio Tower Equipment and Old Union Cemetery) for revenues previously taken in from insurance and FEMA, expenditures to update the County Comprehensive Plan, expenditures for the 2025 Bond interest payments, medical examiner fees, courtroom A/C and heating unit expenditures, and prisoner room and board fees.				