

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2025 - June 30, 2026

County Name: ADAIR COUNTY County Number: 01

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 4/9/2025 Meeting Time: 09:15 AM Meeting Location: Adair County Courthouse - Boardroom 400 Public Square Greenfield, Iowa 50849 Dial in Number: (605) 313-6157 Access Code: 526272#

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request. County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)
www.adaircounty.iowa.gov

County Telephone Number
(641) 743-2546

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	5,733,149	5,838,876	6,032,270	-2.51
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	354,950	0	195,038	
Net Current Property Taxes	4	5,378,199	5,838,876	5,837,232	
Delinquent Property Tax Revenue	5	0	0	0	
Penalties, Interest & Costs on Taxes	6	25,000	25,059	32,810	
Other County Taxes/TIF Tax Revenues	7	7,695,750	6,756,767	5,181,277	21.87
Intergovernmental	8	6,555,607	5,506,234	6,103,560	
Licenses & Permits	9	18,700	18,680	28,055	
Charges for Service	10	305,840	273,832	267,275	
Use of Money & Property	11	207,590	237,220	333,904	
Miscellaneous	12	93,525	813,815	132,592	
Subtotal Revenues	13	20,280,211	19,470,483	17,916,705	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	5,000,000	6,500,000	5,190,661	
Operating Transfers In	15	1,735,672	1,533,534	1,588,279	
Proceeds of Fixed Asset Sales	16	70,000	0	52,850	
Total Revenues & Other Sources	17	27,085,883	27,504,017	24,748,495	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,613,631	2,407,129	2,286,328	6.92
Physical Health and Social Services	19	410,342	388,933	352,301	7.92
County Environment and Education	21	897,999	875,145	674,805	15.36
Roads & Transportation	22	7,249,359	7,000,526	6,004,822	9.88
Government Services to Residents	23	634,884	581,711	592,419	3.52
Administration	24	1,319,387	1,256,707	1,126,466	8.22
Nonprogram Current	25	0	0	0	
Debt Service	26	3,613,626	2,972,688	3,463,553	2.14
Capital Projects	27	10,904,250	7,352,606	3,599,263	74.06
Subtotal Expenditures	28	27,643,478	22,835,445	18,099,957	
Other Financing Uses:					
Operating Transfers Out	29	1,735,672	1,533,534	1,588,279	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	29,379,150	24,368,979	19,688,236	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-2,293,267	3,135,038	5,060,259	
Beginning Fund Balance - July 1,	33	21,826,114	18,691,076	13,630,817	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	18,246,772	0	17,347,913	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	307,963	0	131,985	
Fund Balance - Unassigned	39	978,112	21,826,114	1,211,178	
Total Ending Fund Balance - June 30,	40	19,532,847	21,826,114	18,691,076	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,587,906	Urban Areas: 5.09786			
Rural Only Levies*:	2,145,243				
Special District Levies*:	0	Rural Areas: 8.97041			
TIF Tax Revenues:	6,435,587	Any special district tax rates not included.			
Utility Replacement Excise Tax:	400,163				