

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
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: 4/15/2026 Meeting Time: 09:15 AM Meeting Location: Adair County Courthouse - Boardroom

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 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	6,038,266	5,763,828	5,480,593	4.96
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	337,300	385,629	172,707	
Net Current Property Taxes	4	5,700,966	5,378,199	5,307,886	
Delinquent Property Tax Revenue	5	0	0	0	
Penalties, Interest & Costs on Taxes	6	25,000	25,000	37,070	
Other County Taxes/TIF Tax Revenues	7	8,819,246	7,697,587	6,803,741	13.85
Intergovernmental	8	6,404,200	7,059,473	5,331,636	
Licenses & Permits	9	28,300	28,300	38,920	
Charges for Service	10	307,635	301,554	315,134	
Use of Money & Property	11	215,630	384,703	334,061	
Miscellaneous	12	117,010	123,696	1,384,933	
Subtotal Revenues	13	21,617,987	20,998,512	19,553,381	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	5,000,000	10,184,623	0	
Operating Transfers In	15	1,695,484	3,235,672	1,534,534	
Proceeds of Fixed Asset Sales	16	70,000	81,670	2,150	
Total Revenues & Other Sources	17	28,383,471	34,500,477	21,090,065	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,883,656	3,077,054	2,439,863	8.71
Physical Health and Social Services	19	436,022	427,516	354,567	10.89
County Environment and Education	21	815,152	866,028	713,011	6.92
Roads & Transportation	22	7,285,644	7,127,147	6,775,002	3.70
Government Services to Residents	23	639,854	632,822	573,282	5.65
Administration	24	1,426,806	1,400,724	1,201,805	8.96
Nonprogram Current	25	0	0	0	
Debt Service	26	3,407,625	3,711,960	3,164,921	3.76
Capital Projects	27	14,966,523	6,934,250	5,574,628	63.85
Subtotal Expenditures	28	31,861,282	24,177,501	20,797,079	
Other Financing Uses:					
Operating Transfers Out	29	1,695,484	3,235,672	1,534,534	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	33,556,766	27,413,173	22,331,613	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-5,173,295	7,087,304	-1,241,548	
Beginning Fund Balance - July 1,	33	24,536,838	17,449,534	18,691,082	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	18,825,023	23,254,671	15,458,936	
Fund Balance - Committed	37	0	0	205,034	
Fund Balance - Assigned	38	160,501	198,901	0	
Fund Balance - Unassigned	39	378,019	1,083,266	1,785,564	
Total Ending Fund Balance - June 30,	40	19,363,543	24,536,838	17,449,534	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,849,297	Urban Areas:		5.09460	
Rural Only Levies*:	2,188,969	Rural Areas:		8.89122	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	7,445,652				
Utility Replacement Excise Tax:	423,594				

Explanation of any significant items in the budget or additional virtual meeting information:
 Dial in Number: (605) 313-6157; Access Code: 526272#