

Board Minutes December 22, 2025

The Adams County Board of Supervisors met on Monday, December 22, 2025, at 9:00 AM with the following members present: Scott Akin, Leland Shipley, Chris Standley, and Bobbi Maynes. Tony Hardisty was absent. The meeting was called to order by Vice-Chairperson Standley at 9:00 AM. The Pledge of Allegiance was recited. Akin moved, seconded by Shipley to approve the agenda and the minutes of the December 15th meeting. All supervisors voted aye. Motion carried. There were no public comments.

Secondary Roads Update – Hauling stockpile rock, mulching trees, working on urban renewal plan and budget. Working with DOT to take care of a light that is burnt out at Highway 34 and Brooks corner.

Maynes moved, seconded by Shipley to approve of Resolution 2025-37 Transferring \$5,931.10 from Hotel Motel fund to Conservation reserve fund. Ayes: Maynes, Shipley, Akin, Standley. Nays: none. Absent: Hardisty. Motion carried. The full resolution is on file in the Auditor's office.

Resolution 2025-37

\$5,931.10 AUDITOR'S OFFICE OF ADAMS COUNTY, IOWA

December 22, 2025

To the Treasurer of Adams County, Iowa:

YOU ARE HEREBY AUTHORIZED TO TRANSFER: \$5,931.10

From: Hotel Motel Tax Fund 18000-10300-814-99
 To: Conservation Reserve Fund 68000-10300-9040-70

Discussion was held on elected officials' salaries and hourly employee wage increases.

Shipley moved, seconded by Maynes to open the public hearing on FY 25/26 Budget Amendment at 10:07 am. All supervisors voted aye. Motion carried. No written objections. There were some questions regarding details of amounts. Shipley moved, seconded Akin to close the public hearing at 10:21 am. All supervisors voted aye. Motion carried.

Resolution 2025-36

REVENUES & OTHER FINANCING SOURCES	Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Leveled on Property	1 5,469,195	0	5,469,195
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0	0
Less: Credits to Taxpayers	3 163,551	0	163,551
Net Current Property Tax	4 5,305,644	0	5,305,644
Delinquent Property Tax Revenue	5 0	0	0
Penalties, Interest & Costs on Taxes	6 0	0	0
Other County Taxes/TIF Tax Revenues	7 908,738	0	908,738
Intergovernmental	8 3,743,487	0	3,743,487
Licenses & Permits	9 23,950	0	23,950
Charges for Service	10 676,995	0	676,995
Use of Money & Property	11 177,780	83,823	261,803
Miscellaneous	12 81,950	0	81,950
Subtotal Revenue	13 10,918,542	83,823	11,002,365
Other Financing Sources:			
General Long-Term Debt Proceeds	14 0	0	0
Operating Transfers In	15 2,094,549	222,872	2,317,421
Proceeds of Fixed Asset Sales	16 0	0	0
Total Revenues & Other Sources	17 13,013,091	306,695	13,319,786
EXPENDITURES & OTHER FINANCING USES			
Operating:			
Public Safety and Legal Services	18 2,594,816	0	2,594,816
Physical Health and Social Services	19 287,659	0	287,659
Mental Health, ID & DD	20 0	0	0
County Environment & Education	21 1,397,848	178,933	1,576,781
Roads & Transportation	22 4,710,623	155,000	4,865,623
Government Services to Residents	23 510,076	0	510,076
Administration	24 1,567,936	0	1,567,936
Nonprogram Current	25 0	0	0
Debt Service	26 954,300	0	954,300
Capital Projects	27 2,035,000	0	2,035,000
Subtotal Expenditures	28 14,058,258	333,933	14,392,191
Other Financing Uses:			
Operating Transfers Out	29 2,094,549	222,872	2,317,421
Refunded Debt/Payments to Escrow	30 0	0	0
Total Expenditures & Other Uses	31 16,152,807	566,805	16,709,612
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -3,139,716	-250,110	-3,389,826
Beginning Fund Balance - July 1, 2025	33 8,625,278	0	8,625,278
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0
Fund Balance - Nonspendable	35 0	0	0
Fund Balance - Restricted	36 4,279,243	-71,177	4,208,066
Fund Balance - Committed	37 8,694	0	8,694
Fund Balance - Assigned	38 9,217	0	9,217
Fund Balance - Unassigned	39 1,188,408	-178,933	1,009,475
Total Ending Fund Balance - June 30, 2026	40 5,485,562	-250,110	5,235,452

Explanation of Changes: Amending debt service fund to include an additional transfer; Secondary Roads receipt of insurance check and purchase of skid steer attachment and truck; Conservation replacing roofs and residing some cabins from insurance claim, replacing retaining walls and starting renovation projects on walking trail

Shipley moved, seconded by Maynes to approve of Resolution 2025-36 Approving and Appropriating 100% budget amendment for FY 25/26. Ayes: Shipley, Maynes, Akin, Standley. Nays: none. Absent: Hardisty. Motion carried. The full resolution is on file in the Auditor's office.

Budget presentations were received as follows: 4-H/Fair Board, ACEDC, Conservation and Recorder.

Department heads reports: Conservation – Working on employee reviews and budget presentation. With warm weather and wind last week the ice thickness is questionable, and it is not advised to be on the lake. Avian

influenza is in the area. Cabins and cottages are consistently occupied on weekends. Auditor – Continue to work on valuations and budgets.

Committee and Meeting Reports: Shipley – Main Street, December 15, Corning, Main Street, December 17, Corning; Akin – ACEDC, December 18, Corning, Adams/Taylor Landfill, December 16, Corning; Maynes – Crossroads, December 18, Zoom.

Akin moved, seconded by Shipley to adjourn the meeting at 11:12 AM. All supervisors voted aye. Motion carried.

ATTEST: Tony Hardisty, Chairperson, Adams County Board of Supervisors
Betsy Stormer, Adams County Auditor