

TO: Scott Fitzpatrick
State Auditor of Missouri
P.O. Box 869
Jefferson City, Missouri 65102

Attention: Jill Wilson

FROM: County Clerk:

Name: SANDY COLLOP

County: ADAIR

Date: JANUARY 30, 2026

Comments and suggestions regarding 2026 budget forms:

ADAIR COUNTY

2026 BUDGET MESSAGE

Now on this 30th day of January 2026, Sandra Collop comes, Clerk of the County Commission, as budget officer and presents for the records of the County Commission, information and estimates for the year 2026 as required by The County Budget Law (Sections 50.525 to 50.745, RSMo.) being in words and figures as follows:

BUDGET MESSAGE: The County of Adair is presenting the 2026 Proposed Budget which has been prepared by the County Commission and the Clerk of said Commission. The budget process is factored in the current economy and objectives of the Elected Officials. Adair County General Revenue Fund increased \$477,699.49 or 27%, the Road and Bridge Fund decreased \$170,132.91 or 7%, and the Law Enforcement General Fund decreased \$12,348.37 or 2%. This included a transfer of funds (\$1,183,156) from the Law Enforcement Services Fund into the Law Enforcement General Fund to cover 2025 expenses.

The 2026 budget includes all the necessary funding for the county departments to provide quality customer service to the public. It also includes federal and state grant funds for multiple services.

The Adair County Commission exhausted the remainder of the American Resue Plan (ARPA) funds. The amount expended during 2025 was \$848,723.42.

With the addition of solar farms built within the county, the assessed valuation of Adair County has increased to \$558,381,056. This is an increase of \$127,088,667 from the assessed valuation of the county in 2024.

A 3% salary adjustment for all employees was approved by the County Commission. They chose to exclude the Elected Officials from participating in the salary adjustment decision. The County continues to fully fund the LAGERS pension plan, one half of the CERF pension plan, and the Prosecuting Attorney's retirement plan. In addition, Adair County offers a health care insurance plan, with a minimal participation cost based on their choice of coverages, to eligible full-time employees as well as Elected Officials.

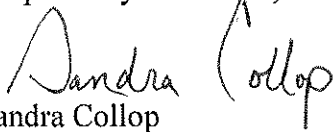
The Law Enforcement Department continues to navigate the growing costs of operating and maintaining the jail facility.

Adair County continues to collect a ¼ cent sales tax passed by the voters in April 2021 to finance renovations to the Adair County Courthouse. As of December 31, 2025, the balance of the outstanding loan was \$5,366,306.08. The loan is scheduled to be paid in full on or before September 1, 2032.

The budget law requires a detailed and precise compilation of the budget document. It is an overly complex law. Our goal is to create a fiscal document to provide services to the citizens as well as visitors to Adair County. The Adair County Commission and the Adair County Clerk want to thank the Elected Officials and staff for their efforts in compiling the 2026 budget.

Reminder: Fund 907 - Juvenile Justice Center, is not included in Adair County's main budget document. The budget for the Juvenile Justice Center is included separately at the beginning of the budget document. Adair County is a pass-through for the Second Judicial Circuit and Juvenile Justice Funds merely expend revenues deposited with the County Treasurer. These funds are not included in the operating budget of Adair County.

Respectfully submitted,

A handwritten signature in cursive script that reads "Sandra Collop". The signature is written in black ink and is positioned above the printed name.

Sandra Collop

Adair County Clerk and Budget Officer

MISSOURI STATE AUDITOR'S OFFICE

2026 COUNTY BUDGET FORMS

County: **ADAIR**

ADAIR COUNTY
 2026 BUDGET
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ADAIR COUNTY
 2026 BUDGET
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2025	
			Federal Share of Expenditures	County Match Percentage Required
U. S. DEPARTMENT OF AGRICULTURE				
Passed through state:				
10.557	Department of Health and Senior Services - Special Supplemental Nutrition Program for Women, Infants, and Children		\$	%
10.559	Summer Food Service Program for Children			
10.665	Office of Administration - Schools and Roads - Grants to States			
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through state:				
14.228	Department of Economic Development - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			
14.231	Department of Social Services - Emergency Shelter Grants Program			
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
16.710	Public Safety Partnership and Community Policing Grants			
16.922	Equitable Sharing of Seized and Forfeited Property			
Passed through:				
16.540	State Department of Public Safety - Juvenile Justice and Delinquency Prevention - Allocation to States			
16.575	Crime Victim Assistance			
16.588	Violence Against Women Formula Grants			
16.738	Edward Byrne Memorial Justice Assistance Grant Program			
16.580	Cape Girardeau County - Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program			
16	Missouri Sheriffs' Association - Domestic Cannabis Eradication/Suppression Program			

ADAIR COUNTY
 2026 BUDGET
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2025	
			Federal Share of Expenditures	County Match Percentage Required
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through state:				
20.205	Highway and Transportation Commission - Highway Planning and Construction	BRO-R001-(53) BRO - BRO - BRO -	26,539.76	
20.600	State and Community Highway Safety			
Passed through University of Central Missouri				
20.607	Alcohol Open Container Requirements-Spring Impaired Driver	25-ENF-03-078	2,474.78	
	Alcohol Open Container Requirements-Drive Sober	25-ENF-03-078	2,134.49	
20.703	Department of Public Safety - Interagency Hazardous Materials Public Sector Training and Planning Grants			
U.S. DEPARTMENT OF TREASURY				
Passed through Missouri Department of the Treasury				
21.027	Coronavirus State and Local Fiscal Recovery Funds		848,723.42	
ELECTION ASSISTANCE COMMISSION				
Passed through the Office of Secretary of State -				
90.404	Help America Vote Act Requirements Payments		10,064.46	
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through state:				
93.268	Department of Health and Senior Services - Immunization Grants			
93.563	Department of Social Services - Child Support Enforcement	04MO4005	21,394.22	
93.569	Community Services Block Grant			

ADAIR COUNTY
 2026 BUDGET
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2025	
			Federal Share of Expenditures	County Match Percentage Required
93.575	Department of Health and Senior Services - Child Care and Development Block Grant			
93.658	Department of Social Services - Foster Care - Title IV-E			
93.919	Department of Health and Senior Services - Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs			
93.940	HIV Prevention Activities - Health Department Based			
93.945	Assistance Programs for Chronic Disease Prevention and Control			
93.991	Preventive Health and Health Services Block Grant			
93.994	Maternal and Child Health Services Block Grant to the States			
U. S. DEPARTMENT OF HOMELAND SECURITY				
Passed through State Department of Public Safety:				
97.036	Disaster Grants - Public Assistance Grants (Presidentially declared disasters)			
97.042	Emergency Management Performance Grants			
97.067	Homeland Security Grant Program			
Total Expenditures of Federal Awards			\$	<u>911,331.13</u>

N/A - Not applicable

ADAIR COUNTY
 2026 BUDGET
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor and Program Title	Pass-Through Grantor's Number	Grant Award Amount
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GRANTS AWARDED FOR WHICH THERE WERE NO REVENUES OR
 EXPENDITURES DURING THE YEAR

Total Grants Awarded for which there were no Revenues
 or Expenditures during the Year

\$ 0.00

If the county, or any other county official or board was awarded funding directly
 from the federal government please indicate the DUNS number(s) below:

	<u>DUNS</u>
County	_____
Other officials or boards:	_____
_____	_____
_____	_____
_____	_____
_____	_____

ADAIR COUNTY
 2026 BUDGET
 APPROPRIATION ORDER

Whereas the Commission is advised that the budget for the year 2026 has been prepared and adopted in accordance with the County Budget Law (Sections 50.525 to 50.745, RSMo) and had been made available for public distribution between the 12th day of January, 2026, and the 26th day of January, 2026, and that a public hearing was held on the 26th day of January, 2026, preceded by public notice set forth on the 19th day of November, 2025.

And the Commission, being advised in the premises, orders that said budget estimate be spread upon the records of this Commission, and recorded on the records of this Commission, the same as above set out, is hereby approved and adopted this 28th day of January, 2026, as the revised and final budget for Adair County, Missouri, for the year 2026.

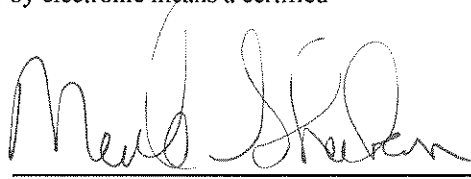
And it is further ordered, adjudged and decreed that the following amounts are hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the following funds for 2026, as set forth in the approved column on the pages noted:

<u>Fund Name</u>	<u>Appropriated Amount</u>	<u>Page</u>	<u>through</u>	<u>Page</u>
GENERAL REVENUE FUND	5,023,970.88	10		21
SPECIAL ROAD AND BRIDGE FUND	9,714,636.00	25		28
ASSESSMENT FUND	684,061.39	31		31
FINANCIAL EMERGENCY FUND	0.00	35		35
ARPA FUND	0.00	39		39
LAW ENFORCEMENT SERVICES FUND	1,361,216.00	43		44
E-911 ERMERGENCY FUND	46,973.18	48		48
E-911 FUND	253,002.67	52		52
COUNTRYSIDE FUND	20,000.00	56		56
DOMESTIC VIOLENCE FUND	3,529.80	60		60
MILLIKEN CEMETERY FUND	500.00	64		64
ELECTION ADMINISTRATION FUND	13,500.00	68		68
HAVA FUND	0.00	72		72
CERF FUND	350,075.00	76		76
OVERPLUS TAX FUND	7,000.00	80		80
UNCLAIMED FEES FUND	534.00	84		84
UNAPPORTIONED SCHOOL FUND	155,700.00	88		88
RECORDER USER FUND	24,000.00	92		92
RECORDER TECH FUND	37,500.00	96		96
COLLECTOR TAX FUND	78,348.59	100		101
CRIMINAL COSTS FUND	800,000.00	105		105
LE GENERAL FUND	3,521,424.00	109		111
LE TRAINING FUND	6,200.00	115		115
SHERIFF CIVIL FUND	15,700.00	119		119
SHERIFF'S REVOLVING FUND	5,700.00	123		123
DEPUTY SUPPLIMENTAL FUND	18,500.00	127		127
INMATE DETAINEE SECURITY FUND	5,000.00	131		131
PA TRAINING FUND	5,000.00	135		135
PA DELINQUENT FUND	900.00	139		139
PA ADMIN FUND	200,000.00	143		143
LERF FUND	80,000.00	147		147
CHILD SUPPORT ENFORCEMENT FUND	24,592.02	151		153
JUVENILE JUSTICE FUND	57,000.00	157		157

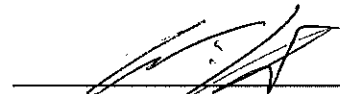
ADAIR COUNTY
 2026 BUDGET
 APPROPRIATION ORDER

<u>Fund Name</u>	<u>Appropriated Amount</u>	<u>Page</u>	<u>through</u>	<u>Page</u>
JUVENILE SALARIES OPERATIONS FUND	361,056.58	161		162
CAPITAL IMPROVEMENT TAX FUND	1,258,211.00	166		166
OPIOD SETTLEMENT FUND	100,000.00	170		170
AMJ TAX FUND	701,327.20	174		174

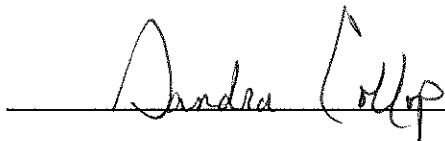
It is further ordered and adjudged that the Clerk of this Commission shall within five (5) days of the 28th day of January, 2026, file a certified copy of this order and judgment with Lori Smith, County Treasurer of Adair County, Missouri taking said Treasurer's receipt therefor and said Clerk shall forward by registered mail or by electronic means a certified copy of this order and judgment to the State Auditor of Missouri.



Mark Shahan, Presiding Commissioner
 Adair County, Missouri



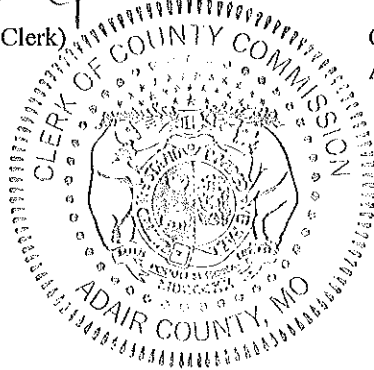
William King,
 Associate Commissioner First District



Attest: (Sandra Collop, County Clerk)



Gayla McHenry,
 Associate Commissioner Second District



ADAIR COUNTY
2026 SUMMARY OF BUDGETS

	Total	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Financial Emergency Fund
NET CASH AVAILABLE FOR 2026	10,222,742.44	2,247,118.12	2,345,647.90	887,868.76	390,285.41
Revenues, 2026					
Property tax	2,360,997.00	863,248.00	1,497,749.00		0.00
Sales tax	7,001,000.00	2,400,000.00	1,000,000.00		0.00
Intergovernmental revenues	6,983,544.11	218,371.53	5,842,000.00	412,000.00	0.00
Charges for services	1,093,170.00	544,270.00	144,500.00	0.00	0.00
Interest	259,042.00	60,000.00	75,000.00	30,000.00	10,000.00
Other	2,720,077.00	72,450.00	692,100.00	16,700.00	0.00
Transfers in	1,363,721.77	16,748.59	0.00	85,000.00	0.00
Total Revenues	21,781,551.88	4,175,088.12	9,251,349.00	543,700.00	10,000.00
TOTAL FUNDS AVAILABLE	32,004,294.32	6,422,206.24	11,596,996.90	1,431,568.76	400,285.41
Expenditures, 2026					
County Commission	200,951.87	200,951.87			0.00
County Clerk	316,946.39	316,946.39			0.00
Elections	275,400.00	261,900.00			0.00
Buildings and grounds	530,486.00	530,486.00			0.00
Employee fringe benefits	1,203,520.00	853,445.00			0.00
County Treasurer	167,640.39	167,640.39			0.00
County Collector	321,954.98	243,606.39			0.00
Recorder of Deeds	271,784.39	210,284.39			0.00
Circuit Clerk	845,500.00	45,500.00			0.00
Court Administration	299,755.00	299,755.00			0.00
Public Administrator	272,250.39	272,250.39			0.00
Sheriff	4,918,613.18	0.00			0.00
Jail	0.00	0.00			0.00
Prosecuting Attorney	819,522.02	509,030.00			0.00
Juvenile Officer	418,056.58	0.00			0.00
County Coroner	76,775.25	44,775.25			0.00
Health and welfare	232,357.61	178,827.81			0.00
Debt service	1,258,211.00	0.00			0.00
Transfers out	85,000.00	85,000.00	0.00	0.00	0.00
Emergency Fund	125,253.00	125,253.00			0.00
Assessor	684,061.39			684,061.39	0.00
Highways and roads	9,714,636.00		9,714,636.00		0.00
Other	1,896,482.87	678,319.00			0.00
Total Expenditures	24,935,158.31	5,023,970.88	9,714,636.00	684,061.39	0.00
ESTIMATED ENDING CASH BALANCE	7,069,136.01	1,398,235.36	1,882,360.90	747,507.37	400,285.41
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	7,069,136.01	1,398,235.36	1,882,360.90	747,507.37	400,285.41

ADAIR COUNTY
2026 SUMMARY OF BUDGETS

	Arpa Fund	Law Enforcement Services Fund	E-911 Emergency Fund	E-911 Fund	Countryside Fund
NET CASH AVAILABLE FOR 2026	0.00	461,765.82	115,614.69	2.67	103,639.78
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	1,200,000.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	24,116.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	24,000.00	1,500.00	0.00	1,500.00
Other	0.00	150.00	0.00	253,000.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	1,248,266.00	1,500.00	253,000.00	1,500.00
TOTAL FUNDS AVAILABLE					
	0.00	1,710,031.82	117,114.69	253,002.67	105,139.78
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	1,239,116.00	46,973.18	0.00	20,000.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	40,000.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	32,000.00	0.00	0.00	0.00
Health and welfare	0.00	50,000.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	100.00	0.00	253,002.67	0.00
Total Expenditures	0.00	1,361,216.00	46,973.18	253,002.67	20,000.00
ESTIMATED ENDING CASH BALANCE					
	0.00	348,815.82	70,141.51	0.00	85,139.78
OTHER NET RESOURCES AVAILABLE					
	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE					
	0.00	348,815.82	70,141.51	0.00	85,139.78

ADAIR COUNTY
2026 SUMMARY OF BUDGETS

	Domestic Violence Fund	Milliken Cemetery Fund	Election Administration Fund	Hava Fund	Cerf Fund
NET CASH AVAILABLE FOR 2026	3,529.80	50,064.73	68,007.82	0.00	18.11
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	11,000.00	0.00	0.00
Interest	150.00	500.00	1,000.00	0.00	75.00
Other	3,000.00	2,100.00	0.00	0.00	350,000.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	3,150.00	2,600.00	12,000.00	0.00	350,075.00
 TOTAL FUNDS AVAILABLE	 6,679.80	 52,664.73	 80,007.82	 0.00	 350,093.11
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	13,500.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	350,075.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	3,529.80	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	500.00	0.00	0.00	0.00
Total Expenditures	3,529.80	500.00	13,500.00	0.00	350,075.00
 ESTIMATED ENDING CASH BALANCE	 3,150.00	 52,164.73	 66,507.82	 0.00	 18.11
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 3,150.00	 52,164.73	 66,507.82	 0.00	 18.11

ADAIR COUNTY
2026 SUMMARY OF BUDGETS

	Overplus Tax Fund	Unclaimed Fees Fund	Unapportioned School Fund	Recorder User Fund	Recorder Tech Fund
NET CASH AVAILABLE FOR 2026	9,565.43	2,957.00	32,615.53	59,934.44	40,004.98
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	3,900.00
Interest	0.00	0.00	800.00	1,500.00	1,300.00
Other	7,000.00	2,900.00	135,000.00	6,800.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	7,000.00	2,900.00	135,800.00	8,300.00	5,200.00
 TOTAL FUNDS AVAILABLE	 16,565.43	 5,857.00	 168,415.53	 68,234.44	 45,204.98
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	24,000.00	37,500.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	7,000.00	534.00	155,700.00	0.00	0.00
Total Expenditures	7,000.00	534.00	155,700.00	24,000.00	37,500.00
 ESTIMATED ENDING CASH BALANCE	 9,565.43	 5,323.00	 12,715.53	 44,234.44	 7,704.98
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 9,565.43	 5,323.00	 12,715.53	 44,234.44	 7,704.98

ADAIR COUNTY
2026 SUMMARY OF BUDGETS

	Collector Tax Fund	Criminal Costs Fund	Le General Fund	Le Training Fund	Sheriff Civil Fund
NET CASH AVAILABLE FOR 2026	237,706.37	0.00	594,501.60	7,581.54	1,760.90
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	1,200,000.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00	0.00	0.00
Charges for services	25,000.00	0.00	300,000.00	0.00	14,000.00
Interest	2,500.00	0.00	8,000.00	275.00	1,700.00
Other	0.00	800,000.00	166,750.00	4,900.00	0.00
Transfers in	0.00	0.00	1,261,973.18	0.00	0.00
Total Revenues	27,500.00	800,000.00	2,936,723.18	5,175.00	15,700.00
 TOTAL FUNDS AVAILABLE	 265,206.37	 800,000.00	 3,531,224.78	 12,756.54	 17,460.90
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	78,348.59	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	800,000.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	3,521,424.00	6,200.00	15,700.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	78,348.59	800,000.00	3,521,424.00	6,200.00	15,700.00
 ESTIMATED ENDING CASH BALANCE	 186,857.78	 0.00	 9,800.78	 6,556.54	 1,760.90
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 186,857.78	 0.00	 9,800.78	 6,556.54	 1,760.90

ADAIR COUNTY
2026 SUMMARY OF BUDGETS

	Sheriff's Revolving Fund	Deputy Supplimental Fund	Inmate Detainee Security Fund	Pa Training Fund	Pa Delinquent Fund
NET CASH AVAILABLE FOR 2026	30,716.02	0.00	8,713.32	26,222.88	14,398.52
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00	0.00	0.00
Charges for services	6,900.00	18,500.00	5,100.00	0.00	0.00
Interest	927.00	0.00	215.00	500.00	300.00
Other	327.00	0.00	0.00	2,400.00	500.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	8,154.00	18,500.00	5,315.00	2,900.00	800.00
 TOTAL FUNDS AVAILABLE	 38,870.02	 18,500.00	 14,028.32	 29,122.88	 15,198.52
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	5,700.00	18,500.00	5,000.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	5,000.00	900.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	5,700.00	18,500.00	5,000.00	5,000.00	900.00
 ESTIMATED ENDING CASH BALANCE	 33,170.02	 0.00	 9,028.32	 24,122.88	 14,298.52
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 33,170.02	 0.00	 9,028.32	 24,122.88	 14,298.52

ADAIR COUNTY
2026 SUMMARY OF BUDGETS

	Pa Admin Fund	Lerf Fund	Child Support Enforcement Fund	Juvenile Justice Fund	Juvenile Salaries Operations Fund
NET CASH AVAILABLE FOR 2026	4,834.17	221,843.23	24,592.02	500.00	0.00
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00	57,000.00	361,056.58
Charges for services	0.00	20,000.00	0.00	0.00	0.00
Interest	300.00	6,000.00	0.00	0.00	0.00
Other	204,000.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	204,300.00	26,000.00	0.00	57,000.00	361,056.58
TOTAL FUNDS AVAILABLE					
	209,134.17	247,843.23	24,592.02	57,500.00	361,056.58
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	40,000.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	200,000.00	40,000.00	24,592.02	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	57,000.00	361,056.58
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	200,000.00	80,000.00	24,592.02	57,000.00	361,056.58
ESTIMATED ENDING CASH BALANCE					
	9,134.17	167,843.23	0.00	500.00	0.00
OTHER NET RESOURCES AVAILABLE					
	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE					
	9,134.17	167,843.23	0.00	500.00	0.00

ADAIR COUNTY
2026 SUMMARY OF BUDGETS

	Capital Improvement Tax Fund	Opiod Settlement Fund	Amj Tax Fund	35 Fund	Other Funds
NET CASH AVAILABLE FOR 2026	1,370,587.42	178,816.26	681,327.20	0.00	0.00
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	1,200,000.00	0.00	1,000.00	0.00	0.00
Intergovernmental revenues	0.00	69,000.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	10,000.00	2,000.00	19,000.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	1,210,000.00	71,000.00	20,000.00	0.00	0.00
TOTAL FUNDS AVAILABLE					
	2,580,587.42	249,816.26	701,327.20	0.00	0.00
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	1,258,211.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	100,000.00	701,327.20	0.00	0.00
Total Expenditures	1,258,211.00	100,000.00	701,327.20	0.00	0.00
ESTIMATED ENDING CASH					
BALANCE	1,322,376.42	149,816.26	0.00	0.00	0.00
OTHER NET RESOURCES					
AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE					
	1,322,376.42	149,816.26	0.00	0.00	0.00

ADAIR COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	Total	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Financial Emergency Fund
NET CASH AVAILABLE FOR 2025	9,754,346.88	1,769,418.63	2,515,780.81	787,186.38	376,711.18
Revenues, 2025					
Property tax	1,716,776.18	488,514.80	1,228,261.38		0.00
Sales tax	7,353,987.55	2,400,948.39	1,115,557.34		0.00
Intergovernmental revenues	3,243,831.16	478,584.01	1,958,458.25	473,741.16	0.00
Charges for services	1,792,237.61	610,638.07	311,841.68	0.00	0.00
Interest	353,259.80	79,765.25	95,898.76	33,344.71	13,574.23
Other	1,967,364.48	72,262.49	22,065.22	12,824.20	0.00
Transfers in	1,612,781.61	26,595.89	0.00	85,000.00	0.00
Total Revenues	18,040,238.39	4,157,308.90	4,732,082.63	604,910.07	13,574.23
 TOTAL FUNDS AVAILABLE	 27,794,585.27	 5,926,727.53	 7,247,863.44	 1,392,096.45	 390,285.41
Expenditures, 2025					
County Commission	158,046.20	158,046.20			0.00
County Clerk	275,466.11	275,466.11			0.00
Elections	84,894.92	73,865.62			0.00
Buildings and grounds	183,950.88	183,950.88			0.00
Employee fringe benefits	1,067,777.24	743,208.60			0.00
County Treasurer	144,486.55	144,486.55			0.00
County Collector	240,051.66	210,801.92			0.00
Recorder of Deeds	189,152.10	184,112.60			0.00
Circuit Clerk	778,478.06	18,942.75			0.00
Court Administration	156,706.00	156,706.00			0.00
Public Administrator	231,720.58	231,720.58			0.00
Sheriff	4,766,203.00	0.00			0.00
Jail	0.00	0.00			0.00
Prosecuting Attorney	689,150.34	446,219.50			0.00
Juvenile Officer	269,753.47	0.00			0.00
County Coroner	54,865.41	41,365.41			0.00
Health and welfare	223,467.96	163,926.27			0.00
Debt service	838,210.64	0.00			0.00
Transfers out	393,783.39	85,000.00	308,783.39	0.00	0.00
Emergency Fund	0.00	0.00			0.00
Assessor	504,227.69			504,227.69	0.00
Highways and roads	4,593,432.15		4,593,432.15		0.00
Other	1,728,018.48	561,790.42			0.00
Total Expenditures	17,571,842.83	3,679,609.41	4,902,215.54	504,227.69	0.00
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2025	 10,222,742.44	 2,247,118.12	 2,345,647.90	 887,868.76	 390,285.41

ADAIR COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	Arpa Fund	Law Enforcement Services Fund	E-911 Emergency Fund	E-911 Fund	Countryside Fund
NET CASH AVAILABLE FOR 2025	539,940.03	563,058.68	111,593.85	2.67	109,840.13
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	1,199,643.95	0.00	0.00	0.00
Intergovernmental revenues	0.00	12,135.54	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	21,223.15	4,020.84	46.57	3,799.65
Other	0.00	1,345.50	0.00	215,299.05	0.00
Transfers in	308,783.39	0.00	0.00	0.00	0.00
Total Revenues	308,783.39	1,234,348.14	4,020.84	215,345.62	3,799.65
TOTAL FUNDS AVAILABLE					
	848,723.42	1,797,406.82	115,614.69	215,348.29	113,639.78
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	1,247,668.07	0.00	0.00	10,000.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	24,472.93	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	13,500.00	0.00	0.00	0.00
Health and welfare	0.00	50,000.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	848,723.42	0.00	0.00	215,345.62	0.00
Total Expenditures	848,723.42	1,335,641.00	0.00	215,345.62	10,000.00
ADJUSTMENTS					
	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025					
	0.00	461,765.82	115,614.69	2.67	103,639.78

ADAIR COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	Domestic Violence Fund	Milliken Cemetery Fund	Election Administration Fund	Hava Fund	Cerf Fund
NET CASH AVAILABLE FOR 2025	9,541.69	45,546.36	55,668.67	10,064.46	8.40
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	3,000.00	0.00	0.00
Charges for services	0.00	0.00	8,269.74	0.00	0.00
Interest	153.30	1,672.93	2,034.25	0.00	624.73
Other	3,376.50	2,845.44	0.00	0.00	323,953.62
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	3,529.80	4,518.37	13,303.99	0.00	324,578.35
TOTAL FUNDS AVAILABLE					
	13,071.49	50,064.73	68,972.66	10,064.46	324,586.75
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	964.84	10,064.46	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	324,568.64
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	9,541.69	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	9,541.69	0.00	964.84	10,064.46	324,568.64
ADJUSTMENTS					
	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025					
	3,529.80	50,064.73	68,007.82	0.00	18.11

ADAIR COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	Overplus Tax Fund	Unclaimed Fees Fund	Unapportioned School Fund	Recorder User Fund	Recorder Tech Fund
NET CASH AVAILABLE FOR 2025	13,024.65	5,010.36	27,963.61	52,373.82	38,818.48
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	3,850.00
Interest	0.00	0.00	1,915.25	1,961.12	1,336.50
Other	0.00	0.00	99,383.11	6,639.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	0.00	101,298.36	8,600.12	5,186.50
 TOTAL FUNDS AVAILABLE	 13,024.65	 5,010.36	 129,261.97	 60,973.94	 44,004.98
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	1,039.50	4,000.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	3,459.22	2,053.36	96,646.44	0.00	0.00
Total Expenditures	3,459.22	2,053.36	96,646.44	1,039.50	4,000.00
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2025	 9,565.43	 2,957.00	 32,615.53	 59,934.44	 40,004.98

ADAIR COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	Collector Tax Fund	Criminal Costs Fund	Le General Fund	Le Training Fund	Sheriff Civil Fund
NET CASH AVAILABLE FOR 2025	225,260.36	0.00	582,153.23	8,144.47	58,826.55
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	1,199,642.83	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00	0.00	0.00
Charges for services	33,500.87	0.00	760,983.91	0.00	13,506.08
Interest	8,194.88	0.00	8,987.56	266.17	1,391.96
Other	0.00	759,535.31	230,629.52	4,326.94	0.00
Transfers in	0.00	0.00	1,192,402.33	0.00	0.00
Total Revenues	41,695.75	759,535.31	3,392,646.15	4,593.11	14,898.04
 TOTAL FUNDS AVAILABLE	 266,956.11	 759,535.31	 3,974,799.38	 12,737.58	 73,724.59
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	29,249.74	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	759,535.31	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	3,380,297.78	5,156.04	71,963.69
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	29,249.74	759,535.31	3,380,297.78	5,156.04	71,963.69
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2025	 237,706.37	 0.00	 594,501.60	 7,581.54	 1,760.90

ADAIR COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	Sheriff's Revolving Fund	Deputy Supplimental Fund	Inmate Detainee Security Fund	Pa Training Fund	Pa Delinquent Fund
NET CASH AVAILABLE FOR 2025	24,731.89	460.00	6,405.51	22,602.81	13,791.99
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00	0.00	0.00
Charges for services	7,100.75	8,376.91	5,080.19	0.00	0.00
Interest	947.88	0.00	227.62	857.91	581.68
Other	381.50	0.00	0.00	2,762.16	24.85
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	8,430.13	8,376.91	5,307.81	3,620.07	606.53
 TOTAL FUNDS AVAILABLE	 33,162.02	 8,836.91	 11,713.32	 26,222.88	 14,398.52
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	2,446.00	8,836.91	3,000.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	2,446.00	8,836.91	3,000.00	0.00	0.00
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2025	 30,716.02	 0.00	 8,713.32	 26,222.88	 14,398.52

ADAIR COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	Pa Admin Fund	Lerf Fund	Child Support Enforcement Fund	Juvenile Justice Fund	Juvenile Salaries Operations Fund
NET CASH AVAILABLE FOR 2025	13,360.13	226,721.33	18,706.53	500.00	0.00
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00	58,957.40	210,796.07
Charges for services	0.00	29,089.41	0.00	0.00	0.00
Interest	667.77	7,667.00	639.60	0.00	0.00
Other	172,962.67	0.00	36,747.40	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	173,630.44	36,756.41	37,387.00	58,957.40	210,796.07
TOTAL FUNDS AVAILABLE					
	186,990.57	263,477.74	56,093.53	59,457.40	210,796.07
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	36,834.51	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	182,156.40	4,800.00	31,501.51	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	58,957.40	210,796.07
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	182,156.40	41,634.51	31,501.51	58,957.40	210,796.07
ADJUSTMENTS					
	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025					
	4,834.17	221,843.23	24,592.02	500.00	0.00

ADAIR COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	Capital Improvement Tax Fund	Opiod Settlement Fund	Amj Tax Fund	35 Fund	Other Funds
NET CASH AVAILABLE FOR 2025	1,034,602.49	125,436.82	361,089.91	0.00	0.00
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	1,136,714.09	0.00	301,480.95	0.00	0.00
Intergovernmental revenues	0.00	48,158.73	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	37,481.48	5,220.71	18,756.34	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	1,174,195.57	53,379.44	320,237.29	0.00	0.00
 TOTAL FUNDS AVAILABLE	 2,208,798.06	 178,816.26	 681,327.20	 0.00	 0.00
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	838,210.64	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	838,210.64	0.00	0.00	0.00	0.00
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2025	 1,370,587.42	 178,816.26	 681,327.20	 0.00	 0.00

ADAIR COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>2,247,118.12</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>2,247,118.12</u>
3. Estimated revenues for 2026	<u>4,175,088.12</u>
4. Subtotal	<u>6,422,206.24</u>
5. Deduct appropriations for 2026	<u>5,023,970.88</u>
6. Estimated ending cash balance, December 31, 2026	<u>1,398,235.36</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>1,398,235.36</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>1,769,418.63</u>
Revenues - 2025	<u>4,157,308.90</u>
Expenditures - 2025	<u>3,679,609.41</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>2,247,118.12</u></u>

ADAIR COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			863,248.00
2025 Property taxes		488,514.80	
2024 and prior property taxes	466,620.98		
 Replacement tax on subclass 3 property			
Total	466,620.98	488,514.80	863,248.00
 2. SALES TAX REVENUES	2,493,196.78	2,400,948.39	2,400,000.00
Total	2,493,196.78	2,400,948.39	2,400,000.00
 3. INTERGOVERNMENTAL REVENUES			
Reimb Child Support Enforcement	0.00	0.00	0.00
Reimb Election Costs	48,619.74	30,726.97	90,000.00
Reimb Health Center Phone	0.00	43.06	0.00
NEMO Rural Development	0.00	0.00	2,400.00
Reimb Salary from Elections	10,186.95	12,743.89	30,000.00
Election Grants	0.00	5,061.62	4,000.00
ARPA	59,352.30	341,324.67	0.00
3a. 2nd JUDICIAL CIRCUIT SETTLEMENT			
Lewis County 25.56% of MOE	34,301.52	34,301.52	34,301.52
Knox County 10.34% of MOE	13,876.28	13,876.28	13,876.28
Insurance Reimbursement	17,522.00	22,506.00	25,793.73
JJC Building Reserve	18,000.00	18,000.00	18,000.00
Total	201,858.79	478,584.01	218,371.53

ADAIR COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
4. CHARGES FOR SERVICES			
Circuit Clerk Fees	40,230.54	64,483.27	38,000.00
Municipal Court Fees	650.00	0.00	650.00
Collector Commissions and Fees	374,226.63	389,778.58	340,000.00
County Clerk Fees	2,690.45	3,054.40	3,500.00
Public Adminstrator Fees	65,518.41	53,227.57	65,000.00
Recorder Fees	66,777.17	77,558.92	75,000.00
Recorder subscripton fees	14,703.13	21,706.48	18,000.00
Over/Under Payments Circuit Court	0.00	0.00	20.00
State Jury Reimb (Circuit Court)	2,194.62	804.00	4,000.00
Other County Court Fees	0.00	0.00	0.00
1/2 PA Delinquent Tax	895.90	24.85	100.00
Total	567,886.85	610,638.07	544,270.00
5. INTEREST INCOME	57,074.50	79,765.25	60,000.00
6. OTHER REVENUES			
Liquor License	20,405.46	19,525.00	20,000.00
Machine Revenue	56.00	88.00	150.00
MISC	4,541.33	1,124.37	6,000.00
Capitoal Improvement Reimb	45,000.00	0.00	0.00
Energy Saver Credit	0.00	0.00	0.00
Senate Bill#288	24,346.00	28,151.00	30,000.00
Annex Rental	0.00	0.00	100.00
Chemical Emergency Preparedness	3,576.59	3,674.27	3,700.00
Indigent Legal Notice	0.00	0.00	1,000.00
Language Line Reimb	3,057.84	392.70	1,500.00
Tarra-Gen Admin Fee	10,000.00	0.00	10,000.00
ARPA Interest	0.00	19,307.15	0.00
Total	110,983.22	72,262.49	72,450.00
7. TRANSFERS IN			
Collector's Tax Fund	11,705.24	23,255.13	14,248.59
CERF Reimb	0.00	3,340.76	2,500.00
Total	11,705.24	26,595.89	16,748.59
8. GRAND TOTAL REVENUES	3,909,326.36	4,157,308.90	4,175,088.12

ADAIR COUNTY
2026 BUDGET
GENERAL REVENUE FUND
APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

GENERAL COUNTY GOVERNMENT

1. County Commission:

Commissioners' annual salaries	148,310.78	152,759.55	152,759.55	165,351.87	165,351.87
Clerical annual salaries	0.00	0.00	0.00	0.00	0.00
Office expenses	451.31	1,024.60	750.00	1,000.00	1,000.00
Equipment	0.00	0.00	200.00	200.00	200.00
Mileage and training	4,695.67	1,286.58	4,500.00	4,500.00	4,500.00
Other	0.00	0.00	100.00	100.00	100.00
Telephone	0.00	0.00	0.00	0.00	0.00
Postage	0.00	52.40	100.00	100.00	100.00
Dues/Conventions	845.13	2,923.07	1,200.00	1,200.00	1,200.00
Copier Maint	453.92	0.00	500.00	500.00	500.00
SB190	0.00	0.00	0.00	0.00	28,000.00
Total	154,756.81	158,046.20	160,109.55	172,951.87	200,951.87

2. County Clerk:

County Clerk's annual salary	70,792.23	72,915.78	72,915.78	78,926.39	78,926.39
Deputy and clerical annual salaries	133,596.89	140,807.08	144,085.00	155,983.00	151,020.00
Office expenses	2,682.77	3,859.88	8,200.00	7,000.00	7,000.00
Professional Services	6,000.00	6,006.32	7,000.00	7,500.00	7,500.00
Equipment	0.00	0.00	1,500.00	1,500.00	1,500.00
Mileage and training	7,043.07	4,429.28	8,000.00	8,000.00	8,000.00
Other	0.00	0.00	100.00	0.00	0.00
Postage	53.30	1,014.00	1,000.00	1,000.00	1,000.00
Dues/Conventions	1,891.40	2,375.08	3,000.00	3,000.00	3,000.00
Bond (once every 4 years)	0.00	0.00	0.00	500.00	500.00
Publications	2,997.00	3,048.00	5,000.00	3,000.00	3,000.00
Office Equipment Maint/Over	293.87	308.97	800.00	500.00	500.00
Soft & Hardware Lease	11,906.38	12,506.78	15,000.00	15,000.00	15,000.00
Computer Support	0.00	0.00	100.00	0.00	0.00
Digitizing/Mircorfilm	0.00	28,194.94	60,000.00	40,000.00	40,000.00
Total	237,256.91	275,466.11	326,700.78	321,909.39	316,946.39

ADAIR COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
3. Elections:					
Judges, clerks, etc.	35,292.00	6,877.00	10,000.00	40,000.00	40,000.00
Dominion Software License	5,969.00	5,745.00	7,500.00	7,500.00	7,500.00
Election Programming	1,625.00	0.00	3,000.00	3,000.00	3,000.00
Other	0.00	0.00	100.00	100.00	100.00
Part time registrar	37,048.90	14,317.88	15,000.00	50,000.00	50,000.00
Postage	18,729.30	2,076.60	2,000.00	20,000.00	20,000.00
Dues/Conventions	4,859.44	5,226.94	5,000.00	5,000.00	5,000.00
Office expenses	53,321.03	6,405.88	7,000.00	55,000.00	55,000.00
Grants	1,393.84	3,927.87	4,000.00	4,000.00	4,000.00
Overtime/Grant Salary	16,051.96	2,049.94	3,000.00	17,000.00	17,000.00
Poll Rent	200.00	0.00	0.00	200.00	200.00
Publications	5,151.65	147.65	200.00	8,000.00	8,000.00
Voter registration	0.00	0.00	100.00	100.00	100.00
Equipment Maint	0.00	1,340.86	1,500.00	1,500.00	1,500.00
Voting Equipment	39,496.20	25,750.00	66,179.98	50,500.00	50,500.00
Total	219,138.32	73,865.62	124,579.98	261,900.00	261,900.00
4. Buildings and Grounds:					
Custodian's annual salary	53,249.56	54,383.91	55,755.00	58,399.00	59,186.00
Annex Repairs/UpKeep	984.03	1,180.62	5,000.00	5,000.00	5,000.00
Annex Utilities	5,345.49	5,776.49	7,000.00	7,000.00	7,000.00
Annex Supplies	570.98	607.23	800.00	800.00	800.00
Elevator Maint	8,183.71	8,047.16	8,000.00	8,500.00	8,500.00
Equip Purch/Maint	790.31	176.26	2,500.00	2,500.00	2,500.00
Heating Fuel	4,059.90	4,945.39	5,000.00	5,000.00	5,000.00
Repairs and upkeep	23,022.22	9,117.81	40,000.00	40,000.00	40,000.00
Capitol Improvements	145,845.58	35,276.44	300,000.00	300,000.00	300,000.00
Storage Building	1,010.00	0.00	1,000.00	1,000.00	1,000.00
Maintenance Contracts	19,506.38	26,130.80	50,000.00	50,000.00	50,000.00
Roofs and Sidewalks	0.00	242.50	10,000.00	10,000.00	10,000.00
Sunbrite	5,102.72	5,508.00	5,500.00	6,000.00	6,000.00
Supplies	4,433.57	5,755.45	5,000.00	5,500.00	5,500.00
Utilities	23,753.56	25,229.48	25,000.00	27,000.00	27,000.00
Vehicle Fuel and Maint.	2,100.41	1,573.34	3,000.00	3,000.00	3,000.00
Vehicle	0.00	0.00	0.00	0.00	0.00
Total	297,958.42	183,950.88	523,555.00	529,699.00	530,486.00

ADAIR COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
5. Employee Fringe Benefits:					
Social security	112,413.15	114,741.12	129,383.00	0.00	142,000.00
LAGERS	201,137.12	215,552.38	228,332.00	0.00	240,500.00
Insurance, medical	240,859.84	257,220.01	265,540.00	0.00	311,768.00
Aggregate Ded Premium	40,000.00	40,000.00	40,000.00	0.00	40,000.00
Claims	28,378.38	70,152.58	115,400.00	0.00	70,153.00
Air Evac	2,175.00	2,175.00	2,200.00	0.00	2,200.00
Workers' compensation	11,468.90	13,977.21	13,350.00	0.00	14,150.00
Unemployment	352.81	46.19	100.00	0.00	0.00
Co Life Insurance	2,928.68	3,102.20	3,274.00	0.00	3,274.00
CERF Retirement 2%	25,161.34	26,241.91	27,388.00	0.00	29,400.00
Total	664,875.22	743,208.60	824,967.00	0.00	853,445.00
6. Treasurer:					
Treasurer's annual salary	70,792.23	72,915.78	72,915.78	78,926.39	78,926.39
Deputy annual salary	47,658.68	50,979.86	52,310.00	56,692.00	55,764.00
Office expenses	3,980.46	4,786.75	5,000.00	5,000.00	5,000.00
Equipment	299.29	0.00	7,000.00	7,000.00	7,000.00
Mileage and training	4,811.19	4,593.80	5,000.00	5,000.00	5,000.00
Other	0.00	0.00	100.00	100.00	100.00
Postage	1,350.00	828.00	2,000.00	2,000.00	2,000.00
Dues/Conventions	4,864.56	4,619.97	5,000.00	5,000.00	5,000.00
Bond (Once every 4 years)	0.00	0.00	0.00	350.00	350.00
Computer Training	0.00	0.00	500.00	500.00	500.00
Computer Supplies	1,000.00	0.00	2,000.00	2,000.00	2,000.00
Software Lease	4,830.33	5,762.39	6,000.00	6,000.00	6,000.00
Total	139,586.74	144,486.55	157,825.78	168,568.39	167,640.39

ADAIR COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
9. Circuit Clerk:					
Deputy and clerical annual salaries	0.00	0.00	0.00	0.00	0.00
Office expenses	10,924.42	7,528.78	15,000.00	15,000.00	15,000.00
Equipment	10,160.82	799.92	10,000.00	10,000.00	10,000.00
Mileage and training	2,473.94	1,988.80	5,000.00	5,000.00	5,000.00
Telephone	1,036.31	0.00	5,000.00	5,000.00	5,000.00
Postage	7,307.58	7,852.55	8,000.00	8,000.00	8,000.00
Out of County Process	466.31	128.20	1,000.00	1,000.00	1,000.00
Language Line	378.84	644.50	1,500.00	1,500.00	1,500.00
Total	32,748.22	18,942.75	45,500.00	45,500.00	45,500.00
10. Court Administration:					
Office expenses					
10a. 2nd JUDICIAL AGREEMENT					
Maintenance of Effort	134,200.00	134,200.00	134,200.00	0.00	134,200.00
Property Insurance	17,522.00	22,506.00	22,506.00	0.00	25,794.00
BNJJC capital repair reserve	0.00	0.00	121,761.00	0.00	139,761.00
Total	151,722.00	156,706.00	278,467.00	0.00	299,755.00

ADAIR COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
11. Public Administrator:					
Public Administrator's					
annual salary	70,792.23	72,915.78	72,915.78	78,926.39	78,926.39
Deputy and clerical	125,900.53	138,802.68	155,008.00	159,887.00	159,887.00
Office expenses	3,257.40	3,419.66	3,500.00	3,500.00	3,500.00
Office Renovation	0.00	0.00	500.00	500.00	500.00
Equipment	412.60	302.00	3,200.00	1,000.00	1,000.00
Mileage and training	1,255.69	662.88	2,500.00	2,500.00	2,500.00
Vehicle	0.00	0.00	0.00	0.00	0.00
Fuel/Maint	3,649.75	3,435.13	5,000.00	5,437.00	5,437.00
Other	75.00	0.00	100.00	100.00	100.00
Rent-storage/lockbox	0.00	0.00	0.00	0.00	0.00
Publication/Legal Exp	533.00	576.00	7,000.00	7,000.00	7,000.00
Telephone	1,099.43	1,451.53	1,200.00	1,200.00	1,200.00
Postage	1,156.00	1,745.95	1,800.00	1,800.00	1,800.00
Dues/Conventions	1,869.45	1,700.00	3,500.00	3,500.00	3,500.00
Bond	3,000.00	0.00	0.00	0.00	0.00
Computer /Software	6,749.80	6,708.97	6,900.00	6,900.00	6,900.00
Total	219,750.88	231,720.58	263,123.78	272,250.39	272,250.39
TOTAL GENERAL COUNTY GOVERNMENT (1 through 11)	2,474,139.95	2,381,307.81	3,122,967.43	2,222,634.82	3,402,765.82

ADAIR COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
13. Jail:					
Jailers' annual salaries					
Other salaries					
Board of prisoners					
Maintenance supplies					
Repairs and upkeep					
Equipment					
Other expenses					
Total	0.00	0.00	0.00	0.00	0.00
14. Prosecuting Attorney:					
Prosecuting Attorney's					
annual salary	159,807.00	164,777.00	165,850.00	167,815.00	167,815.00
Assistants' salaries	134,028.46	142,349.08	142,458.00	149,208.00	149,208.00
Clerical salaries	129,059.89	139,093.42	185,191.00	192,007.00	192,007.00
Total	422,895.35	446,219.50	493,499.00	509,030.00	509,030.00

ADAIR COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
15. Juvenile Officer:					
Deputy and clerical annual salaries					
Office expenses					
Equipment					
Mileage					
Other					
Total	0.00	0.00	0.00	0.00	0.00
16. Coroner:					
Coroner's annual salary	26,568.45	41,365.41	27,365.41	0.00	44,775.25
Bond	340.00	0.00	0.00	0.00	0.00
Total	26,908.45	41,365.41	27,365.41	0.00	44,775.25
TOTAL PUBLIC SAFETY (12 through 16)	449,803.80	487,584.91	520,864.41	509,030.00	553,805.25

ADAIR COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
Other					
17. LOCAL AGENCIES					
Economic Development	6,000.00	6,000.00	6,000.00	0.00	6,000.00
Extension Center	87,699.96	90,000.00	90,000.00	0.00	95,000.00
Humane Society	5,000.00	5,000.00	5,000.00	0.00	5,000.00
OATS	0.00	0.00	1,500.00	0.00	1,500.00
MAC Dues	4,739.00	4,744.00	5,000.00	0.00	5,000.00
NEMO Regional Planning	2,148.10	2,148.10	2,148.00	0.00	2,148.00
TIF	0.00	0.00	100.00	0.00	100.00
Total	105,587.06	107,892.10	109,748.00	0.00	114,748.00
18. HUMAN RESOURCES					
Human Resource/Grant Writer Salary	46,235.29	49,634.99	48,621.00	0.00	53,455.00
Office Expenses/Supplies	1,892.17	529.01	2,000.00	2,000.00	2,000.00
Office Equipment	197.00	29.07	1,000.00	500.00	500.00
Training/Mileage	1,112.95	1,013.30	2,000.00	2,000.00	2,000.00
Staff Recognition/in service	145.42	209.42	1,000.00	1,000.00	1,000.00
Misc./Work Comp	15.98	0.00	500.00	500.00	500.00
Background Checks/Drug screening	186.11	197.11	1,000.00	1,000.00	1,000.00
Postage	73.00	78.00	200.00	150.00	150.00
Dues/Conventions	489.00	330.56	500.00	500.00	500.00
Computer Supplies/software	3,504.55	1,547.85	4,000.00	3,500.00	3,500.00
Total	53,851.47	53,569.31	60,821.00	11,150.00	64,605.00
19. SURVEYOR					
Office Expenses	0.00	0.00	500.00	0.00	500.00
Total	0.00	0.00	500.00	0.00	500.00

ADAIR COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
20. <u>MISC</u>					
General Legal Counsel	13,159.72	50,300.51	24,000.00	0.00	24,000.00
Local Jury Costs	13,488.62	7,850.22	15,000.00	20,000.00	20,000.00
Jury Costs/Change of Venue	91.00	4,736.02	6,000.00	10,000.00	10,000.00
Professional Services	0.00	0.00	5,000.00	0.00	5,000.00
Flags	3,149.72	3,599.05	3,500.00	0.00	3,900.00
Advertising/Publications	48.00	735.00	200.00	0.00	200.00
MISC	190.00	97.55	2,000.00	0.00	2,000.00
NACO Membership Dues	506.00	506.00	512.00	0.00	512.00
Independent Audit	25,055.14	0.00	0.00	0.00	25,000.00
County Election Costs	0.00	0.00	12,000.00	0.00	30,000.00
PACARS	15,504.00	15,504.00	15,504.00	0.00	15,504.00
Public Defenders Rent	13,347.72	13,347.72	13,350.00	0.00	13,350.00
Telephone	40,554.10	45,725.74	40,000.00	0.00	45,000.00
Health Center Phone Costs	21.75	11.64	50.00	0.00	0.00
Server Maint	184,135.08	145,984.66	180,000.00	0.00	180,000.00
Vehicle	0.00	0.00	0.00	0.00	0.00
Security Contract	105,484.13	111,930.90	124,000.00	0.00	124,000.00
Total	414,734.98	400,329.01	441,116.00	30,000.00	498,466.00
Total Other (17 through 20)	574,173.51	561,790.42	612,185.00	41,150.00	678,319.00

ADAIR COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
HEALTH AND WELFARE					
21. Public Health and Welfare Services:					
Auto Extraction/Hazmat	10,500.00	10,500.00	10,500.00	0.00	10,500.00
Chemical Emergency Preparedness	3,576.59	3,674.27	7,000.00	0.00	3,700.00
E-911 Agreement	101,736.00	69,847.00	69,847.00	0.00	69,847.00
Indigents	0.00	0.00	500.00	0.00	500.00
Property & Liability Insurance	48,206.00	79,905.00	78,500.00	0.00	93,930.81
Highland Park Cemetary	0.00	0.00	350.00	0.00	350.00
TOTAL HEALTH AND WELFARE (21)	164,018.59	163,926.27	166,697.00	0.00	178,827.81
DEBT SERVICE					
22.					
TOTAL DEBT SERVICE (22)	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT					
23. Assessment Fund					
Temp Loan to CSE	85,000.00	85,000.00	85,000.00	0.00	85,000.00
	0.00	0.00	15,000.00	0.00	0.00
TOTAL TRANSFERS OUT (23)	85,000.00	85,000.00	100,000.00	0.00	85,000.00
24. EMERGENCY FUND - not less than 3 percent of total estimated revenues					
	0.00	0.00	122,500.00	0.00	125,253.00
25. GRAND TOTAL EXPENDITURES					
	<u>3,747,135.85</u>	<u>3,679,609.41</u>			
26. GRAND TOTAL APPROPRIATIONS					
			<u>4,645,213.84</u>	<u>2,772,814.82</u>	<u>5,023,970.88</u>

ADAIR COUNTY
 2026 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>2,345,647.90</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>2,345,647.90</u>
3. Estimated revenues for 2026	<u>9,251,349.00</u>
4. Subtotal	<u>11,596,996.90</u>
5. Deduct appropriations for 2026	<u>9,714,636.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>1,882,360.90</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>1,882,360.90</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>2,515,780.81</u>
Revenues - 2025	<u>4,732,082.63</u>
Expenditures - 2025	<u>4,902,215.54</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>2,345,647.90</u></u>

ADAIR COUNTY
 2026 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			1,496,749.00
2025 Property taxes		1,227,611.17	
2024 and prior property taxes	1,162,754.04		
Replacement tax on subclass 3 property			
Financial Institution Tax	4,532.91	650.21	1,000.00
Total	1,167,286.95	1,228,261.38	1,497,749.00
2. SALES TAX REVENUES			
Use Tax	1,077,228.36	1,115,557.34	1,000,000.00
Total	1,077,228.36	1,115,557.34	1,000,000.00
3. INTERGOVERNMENTAL REVENUES			
CART	843,109.75	945,130.96	978,390.00
Motor Vehicle Sales Tax	189,099.45	197,094.93	202,860.00
Motor Vehicle Fees	77,058.37	76,671.33	78,750.00
REIMB 80/20 Off Systems	587,285.23	0.00	100,000.00
FEMA Grant	655,479.61	0.00	0.00
SEMA Grant	8,654.90	0.00	0.00
Conservation Comm Reimb	88,845.42	80,879.16	82,000.00
BNSF Agreement	14,590.04	298,654.95	4,400,000.00
ARPA Reimbursement	1,233,993.69	360,026.92	0.00
Total	3,698,116.46	1,958,458.25	5,842,000.00

ADAIR COUNTY
2026 BUDGET
SPECIAL ROAD AND BRIDGE FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
4. CHARGES FOR SERVICES			
Cash Rock	19,229.30	12,927.25	20,000.00
Tube Sales	12,088.82	13,853.80	15,000.00
Equipment Sales	49,425.00	0.00	80,000.00
Material Sales	99.65	25.30	1,000.00
Road Signs	2,040.00	2,013.50	3,500.00
Cold Patch Material	4,279.64	0.00	5,000.00
Road Use Agreements	14,097.20	283,021.83	20,000.00
Total	101,259.61	311,841.68	144,500.00
5. INTEREST INCOME	58,882.92	95,898.76	75,000.00
6. OTHER REVENUES			
Refund Fuel Tax	18,224.42	20,076.38	15,000.00
MISC	8,505.46	1,988.84	1,000.00
Insurance Claims	0.00	0.00	100.00
Reimb/CERF	0.00	0.00	1,000.00
Property(Gibbs) Sale	10,000.00	0.00	0.00
Archer Crossing	0.00	0.00	675,000.00
Total	36,729.88	22,065.22	692,100.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	6,139,504.18	4,732,082.63	9,251,349.00

ADAIR COUNTY
 2026 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
1. Annual Salaries of all Road and Bridge Employees	763,471.32	793,549.29	801,423.00	0.00	890,707.00
2. Employee Fringe Benefits					
Social security	55,668.85	57,007.74	62,074.00		68,100.00
LAGERS	90,591.04	101,451.23	105,325.00		107,260.00
Insurance, medical	133,137.38	143,086.12	155,520.00		182,915.00
Claims	14,189.19	29,298.07	20,000.00		30,000.00
Air Evac	1,125.00	1,125.00	1,125.00		1,125.00
Workers' compensation	46,740.97	81,708.18	85,000.00		91,000.00
Unemployment	358.07	15.58	10.00		10.00
CO Life Insurance	1,534.70	1,436.36	1,851.00		1,851.00
CERF Retirement 2%	11,106.62	12,614.77	14,630.00		15,202.00
Total	354,451.82	427,743.05	445,535.00	0.00	497,463.00
3. Supplies					
Fuel/Lubes	300,261.13	250,229.44	400,000.00	400,000.00	400,000.00
Heavy Equip Repair	81,131.73	96,735.88	130,000.00	130,000.00	130,000.00
MISC	1,461.96	1,002.12	1,500.00	1,500.00	1,500.00
Welding Equipment & Supplies	1,764.33	1,421.96	5,000.00	10,000.00	10,000.00
Total	384,619.15	349,389.40	536,500.00	541,500.00	541,500.00

ADAIR COUNTY
 2026 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
4. Insurance					
Property Insurance	67,312.00	95,855.10	95,300.00	0.00	111,266.00
Total	67,312.00	95,855.10	95,300.00	0.00	111,266.00
5. Road and Bridge Materials					
Asphalt Mix/Material	5,150.41	64,990.06	35,000.00	65,000.00	65,000.00
Cold Patch Material	7,916.40	6,563.49	10,000.00	10,000.00	10,000.00
Cash Rock	13,711.52	9,544.52	20,000.00	20,000.00	20,000.00
Concrete	500.00	0.00	5,000.00	5,000.00	5,000.00
Culverts & Tankcars	171,499.74	180,920.18	263,025.00	180,000.00	300,000.00
Lumber	0.00	0.00	5,000.00	5,000.00	5,000.00
MISC	467.47	1,145.26	1,000.00	1,000.00	1,000.00
Road Signs	11,609.83	9,835.55	16,000.00	16,000.00	16,000.00
Rock	1,128,159.48	998,778.78	1,200,000.00	1,200,000.00	1,200,000.00
Steel	0.00	455.01	85,000.00	85,000.00	20,000.00
Bridge Construction	433,260.78	25,723.89	500,000.00	0.00	100,000.00
Sub Contracting	277.50	0.00	30,000.00	30,000.00	30,000.00
Grader Blades	5,986.92	27,509.66	25,000.00	25,000.00	25,000.00
FEMA	23,201.88	0.00	0.00	0.00	0.00
BNSF Agreement	14,590.04	298,654.95	1,500,000.00	0.00	4,400,000.00
Gibbs sale	0.00	0.00	5,000.00	0.00	10,000.00
Total	1,816,331.97	1,624,121.35	3,700,025.00	1,642,000.00	6,207,000.00
6. Equipment Repairs					
Equipment repair/supplies	18,768.73	10,282.67	20,000.00	20,000.00	20,000.00
Tires	49,642.71	51,697.07	60,000.00	60,000.00	60,000.00
Vehicle Repair/Supplies	9,816.83	6,376.49	10,000.00	10,000.00	10,000.00
Total	78,228.27	68,356.23	90,000.00	90,000.00	90,000.00
7. Rentals					
Equipment	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

ADAIR COUNTY
2026 BUDGET
SPECIAL ROAD AND BRIDGE FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
8. Equipment Purchases (capital outlay):					
Heavy Equipment	0.00	132,321.00	200,000.00	200,000.00	200,000.00
Graders	0.00	186,975.00	200,000.00	0.00	0.00
Heavy Truck	173,823.00	113,636.00	150,000.00	150,000.00	150,000.00
Brush Cutting equip	0.00	277,001.92	280,000.00	80,000.00	80,000.00
Medium Truck	131,904.60	363,188.00	0.00	170,000.00	170,000.00
Total	305,727.60	1,073,121.92	830,000.00	600,000.00	600,000.00
9. Road and Bridge Construction, Repair, and Maintenance Projects:					
Off Systems 80/20	561,401.40	26,539.76	0.00	0.00	100,000.00
Total	561,401.40	26,539.76	0.00	0.00	100,000.00

ADAIR COUNTY
 2026 BUDGET
 ASSESSMENT FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>887,868.76</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>887,868.76</u>
3. Estimated revenues for 2026	<u>543,700.00</u>
4. Subtotal	<u>1,431,568.76</u>
5. Deduct appropriations for 2026	<u>684,061.39</u>
6. Estimated ending cash balance, December 31, 2026	<u>747,507.37</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>747,507.37</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>787,186.38</u>
Revenues - 2025	<u>604,910.07</u>
Expenditures - 2025	<u>504,227.69</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>887,868.76</u></u>

ADAIR COUNTY
 2026 BUDGET
 ASSESSMENT FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX	N/A	N/A	N/A
2. SALES TAX	N/A	N/A	N/A
3. INTERGOVERNMENTAL REVENUES			
State Reimbursements	50,169.90	50,476.80	52,000.00
Collector's Withholdings	194,004.05	249,725.99	240,000.00
Occupency Fee	39,447.38	50,791.71	45,000.00
Technology Fund	95,385.59	122,746.66	75,000.00
Total	379,006.92	473,741.16	412,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00
5. INTEREST INCOME	25,458.85	33,344.71	30,000.00
6. OTHER REVENUES			
Map Sales	332.00	72.00	500.00
Other Revenues	4,384.78	642.20	5,000.00
Plat Book Sales	529.50	570.00	1,000.00
Website Subscriptins	3,950.00	4,340.00	4,200.00
Data Services	7,800.00	7,200.00	6,000.00
Total	16,996.28	12,824.20	16,700.00
7. TRANSFERS IN			
Transfer in From GR	85,000.00	85,000.00	85,000.00
Total	85,000.00	85,000.00	85,000.00
8. GRAND TOTAL REVENUES	506,462.05	604,910.07	543,700.00

ADAIR COUNTY
 2026 BUDGET
 ASSESSMENT FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
GENERAL COUNTY GOVERNMENT					
1. ASSESSOR:					
Assessor's annual salary	70,792.23	72,915.78	72,915.78	78,926.39	78,926.39
Deputy and clerical annual salaries	194,090.49	219,269.19	260,551.00	289,704.00	289,704.00
Fringe benefits	120,170.06	147,028.65	162,007.00	0.00	170,381.00
Appraisal Contracts	0.00	0.00	1,000.00	1,000.00	1,000.00
Appraisal Guides	974.28	1,042.02	7,500.00	8,000.00	8,000.00
Assessment Lists	3,058.34	4,279.56	8,000.00	8,000.00	8,000.00
Auto Expenses	4,674.31	4,221.26	18,000.00	18,000.00	18,000.00
Bond (once every 4 years)	75.00	75.00	100.00	100.00	100.00
Computer Hardware Purchase	239.99	586.00	3,000.00	5,000.00	5,000.00
Computer Lease	20,000.00	22,887.50	30,000.00	30,000.00	30,000.00
Computer Maint	0.00	0.00	100.00	100.00	100.00
Computer Software Purchase	0.00	0.00	1,000.00	1,000.00	1,000.00
Computer Supplies	0.00	0.00	1,000.00	1,000.00	1,000.00
Copier Supplies	2,620.22	3,044.96	3,000.00	3,500.00	3,500.00
Dues/Conventions	360.00	820.00	800.00	1,000.00	1,000.00
Map Maintenance	5,130.00	4,415.00	8,000.00	8,500.00	8,500.00
GIS Services	1,050.00	1,900.00	8,000.00	8,000.00	8,000.00
Maint/Repair	0.00	0.00	500.00	500.00	500.00
Mapping Supplies	0.00	0.00	500.00	500.00	500.00
Mileage and training	6,222.97	2,386.30	10,000.00	10,000.00	10,000.00
Office supplies	1,031.65	783.72	1,500.00	1,500.00	1,500.00
Other	532.27	475.01	1,000.00	1,000.00	1,000.00
Postage	11,287.14	17,810.40	16,000.00	18,000.00	18,000.00
Printing	673.18	287.34	1,200.00	1,200.00	1,200.00
Telephone	107.00	0.00	150.00	150.00	150.00
Office Remodel	880.69	0.00	3,000.00	3,000.00	3,000.00
Plat Book Supplies	0.00	0.00	500.00	1,000.00	1,000.00
Webhosting	14,887.50	0.00	12,000.00	15,000.00	15,000.00
Total	458,857.32	504,227.69	631,323.78	513,680.39	684,061.39
2. Transfers Out					
Total	0.00	0.00	0.00	0.00	0.00
3. GRAND TOTAL EXPENDITURES					
	<u>458,857.32</u>	<u>504,227.69</u>			
4. GRAND TOTAL APPROPRIATIONS					
			<u>631,323.78</u>	<u>513,680.39</u>	<u>684,061.39</u>

ADAIR COUNTY
 2026 BUDGET
 FINANCIAL EMERGENCY FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>390,285.41</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>390,285.41</u>
3. Estimated revenues for 2026	<u>10,000.00</u>
4. Subtotal	<u>400,285.41</u>
5. Deduct appropriations for 2026	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>400,285.41</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>400,285.41</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>376,711.18</u>
Revenues - 2025	<u>13,574.23</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>390,285.41</u></u>

ADAIR COUNTY
 2026 BUDGET
 FINANCIAL EMERGENCY FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 FINANCIAL EMERGENCY FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	11,416.58	13,574.23	10,000.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	11,416.58	13,574.23	10,000.00

ADAIR COUNTY
 2026 BUDGET
 FINANCIAL EMERGENCY FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00

DETAIL OF EXPENDITURES

1. EXPENDITURES					
Expenditures	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

ADAIR COUNTY

2026 BUDGET

ARPA FUND

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING BALANCE

1. Cash Available, December 31, 2025	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>0.00</u>
3. Estimated revenues for 2026	<u>0.00</u>
4. Subtotal	<u>0.00</u>
5. Deduct appropriations for 2026	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>539,940.03</u>
Revenues - 2025	<u>308,783.39</u>
Expenditures - 2025	<u>848,723.42</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.00</u></u>

ADAIR COUNTY
 2026 BUDGET
 ARPA FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 ARPA FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	54,075.34		
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Road & Bridge Transfer	0.00	308,783.39	0.00
Total	0.00	308,783.39	0.00
8. GRAND TOTAL REVENUES	54,075.34	308,783.39	0.00

ADAIR COUNTY
 2026 BUDGET
 ARPA FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	1,908,740.56	848,723.42	848,723.42	0.00	0.00
Total	1,908,740.56	848,723.42	848,723.42	0.00	0.00

GRAND TOTAL EXPENDITURES	1,908,740.56	848,723.42	848,723.42	0.00	0.00
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DETAIL OF EXPENDITURES

1. Expenditures					
Disbursements	1,908,740.56	848,723.42	848,723.42	0.00	0.00
Total	1,908,740.56	848,723.42	848,723.42	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 LAW ENFORCEMENT SERVICES FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>461,765.82</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>461,765.82</u>
3. Estimated revenues for 2026	<u>1,248,266.00</u>
4. Subtotal	<u>1,710,031.82</u>
5. Deduct appropriations for 2026	<u>1,361,216.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>348,815.82</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>348,815.82</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>563,058.68</u>
Revenues - 2025	<u>1,234,348.14</u>
Expenditures - 2025	<u>1,335,641.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>461,765.82</u></u>

ADAIR COUNTY
 2026 BUDGET
 LAW ENFORCEMENT SERVICES FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	1,246,125.78	1,199,643.95	1,200,000.00
3. INTERGOVERNMENTAL REVENUES			
Deputy Sheriff Supplemental	2,431.50	12,135.54	24,116.00
Total	2,431.50	12,135.54	24,116.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 LAW ENFORCEMENT SERVICES FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff	1,332,848.05	1,247,668.07	1,302,990.83		1,239,116.00
Jail					
Prosecuting Attorney	22,301.20	24,472.93	26,700.00	40,000.00	40,000.00
Juvenile Officer					
County Coroner	15,400.00	13,500.00	32,000.00		32,000.00
Health and welfare	50,000.00	50,000.00	50,000.00		50,000.00
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	0.00	0.00	100.00		100.00
Total	1,420,549.25	1,335,641.00	1,411,790.83	40,000.00	1,361,216.00
GRAND TOTAL EXPENDITURES	1,420,549.25	1,335,641.00	1,411,790.83	40,000.00	1,361,216.00

DETAIL OF EXPENDITURES

1. EXPENDITURES					
TIF Payment	0.00	0.00	100.00	0.00	100.00
Autopsy	15,400.00	13,500.00	32,000.00	0.00	32,000.00
E-911 Agreement	50,000.00	50,000.00	50,000.00	0.00	50,000.00
Transfer to LE General	1,301,627.40	1,183,156.00	1,183,155.83	0.00	1,200,000.00
Total	1,367,027.40	1,246,656.00	1,265,255.83	0.00	1,282,100.00

ADAIR COUNTY
 2026 BUDGET
 LAW ENFORCEMENT SERVICES FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
2. <u>Prosecuting Attorney</u>					
Office Expenses	8,415.55	9,073.28	10,000.00	18,000.00	18,000.00
Telephone	5,801.49	7,922.02	8,000.00	9,000.00	9,000.00
Postage	1,423.41	742.55	1,000.00	1,200.00	1,200.00
Law Library	1,753.25	1,108.01	1,700.00	1,800.00	1,800.00
Transcripts/Deposition	4,907.50	5,627.07	6,000.00	10,000.00	10,000.00
Medical Record Copies	0.00	0.00	0.00	0.00	0.00
Total	22,301.20	24,472.93	26,700.00	40,000.00	40,000.00
3. <u>Deputy Sheriff Supplemental</u>					
DSS Grant	3,750.00	12,000.18	12,001.00	0.00	18,000.00
FICA	286.80	917.94	920.00	0.00	1,380.00
Lagers	757.50	2,543.91	2,544.00	0.00	3,816.00
Cerf	75.00	219.92	240.00	0.00	360.00
Workers Comp	0.00	0.00	280.00	0.00	560.00
Claims	26,351.35	48,830.12	103,850.00	0.00	15,000.00
Total	31,220.65	64,512.07	119,835.00	0.00	39,116.00
4. _____					
Total	0.00	0.00	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 E-911 ERMERGENCY FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>115,614.69</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>115,614.69</u>
3. Estimated revenues for 2026	<u>1,500.00</u>
4. Subtotal	<u>117,114.69</u>
5. Deduct appropriations for 2026	<u>46,973.18</u>
6. Estimated ending cash balance, December 31, 2026	<u>70,141.51</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>70,141.51</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>111,593.85</u>
Revenues - 2025	<u>4,020.84</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>115,614.69</u></u>

ADAIR COUNTY
 2026 BUDGET
 E-911 EMERGENCY FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 E-911 ERMERGENCY FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	3,382.07	4,020.84	1,500.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	3,382.07	4,020.84	1,500.00

ADAIR COUNTY
 2026 BUDGET
 E-911 EMERGENCY FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff			18,000.00		46,973.18
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	0.00	0.00	18,000.00	0.00	46,973.18
GRAND TOTAL EXPENDITURES	0.00	0.00	18,000.00	0.00	46,973.18

DETAIL OF EXPENDITURES

1. EXPENDITURES					
Expenditures	0.00	0.00	18,000.00	0.00	0.00
Transfer to LE General	0.00	0.00	0.00	0.00	46,973.18
Total	0.00	0.00	18,000.00	0.00	46,973.18

ADAIR COUNTY

2026 BUDGET

E-911 FUND

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING BALANCE

1. Cash Available, December 31, 2025	<u>2.67</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>2.67</u>
3. Estimated revenues for 2026	<u>253,000.00</u>
4. Subtotal	<u>253,002.67</u>
5. Deduct appropriations for 2026	<u>253,002.67</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>2.67</u>
Revenues - 2025	<u>215,345.62</u>
Expenditures - 2025	<u>215,345.62</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>2.67</u></u>

ADAIR COUNTY
 2026 BUDGET
 E-911 FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 E-911 FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	0.00	46.57	0.00
6. OTHER REVENUES			
Phone Surcharges	0.00	9,982.00	0.00
3% Prepaid fee	6,967.96	6,219.95	3,000.00
Wireless Fee	218,247.40	199,097.10	250,000.00
Total	225,215.36	215,299.05	253,000.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	225,215.36	215,345.62	253,000.00

ADAIR COUNTY
 2026 BUDGET
 E-911 FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	225,215.36	215,345.62	253,002.67	0.00	253,002.67
Total	225,215.36	215,345.62	253,002.67	0.00	253,002.67
GRAND TOTAL EXPENDITURES	225,215.36	215,345.62	253,002.67	0.00	253,002.67

DETAIL OF EXPENDITURES

1. EXPENDITURES

Surcharge to E911 Board	1,693.28	9,982.00	0.00	0.00	0.00
3% Prepaid to E911 Board	5,274.68	6,219.95	3,000.00	0.00	3,000.00
Wireless Fee to e911	218,247.40	199,143.67	250,002.67	0.00	250,002.67
Total	225,215.36	215,345.62	253,002.67	0.00	253,002.67

ADAIR COUNTY
 2026 BUDGET
 COUNTRYSIDE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>103,639.78</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>103,639.78</u>
3. Estimated revenues for 2026	<u>1,500.00</u>
4. Subtotal	<u>105,139.78</u>
5. Deduct appropriations for 2026	<u>20,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>85,139.78</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>85,139.78</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>109,840.13</u>
Revenues - 2025	<u>3,799.65</u>
Expenditures - 2025	<u>10,000.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>103,639.78</u></u>

ADAIR COUNTY
 2026 BUDGET
 COUNTRYSIDE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 COUNTRYSIDE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	3,576.74	3,799.65	1,500.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	3,576.74	3,799.65	1,500.00

ADAIR COUNTY
 2026 BUDGET
 COUNTRYSIDE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff	10,000.00	10,000.00	10,000.00	0.00	20,000.00
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	10,000.00	10,000.00	10,000.00	0.00	20,000.00
GRAND TOTAL EXPENDITURES	10,000.00	10,000.00	10,000.00	0.00	20,000.00

DETAIL OF EXPENDITURES

1. EXPENDITURES					
Indigent Health Care	0.00	0.00	0.00	0.00	0.00
Law Enforcement	10,000.00	10,000.00	10,000.00	0.00	20,000.00
Total	10,000.00	10,000.00	10,000.00	0.00	20,000.00

ADAIR COUNTY
 2026 BUDGET
 DOMESTIC VIOLENCE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>3,529.80</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>3,529.80</u>
3. Estimated revenues for 2026	<u>3,150.00</u>
4. Subtotal	<u>6,679.80</u>
5. Deduct appropriations for 2026	<u>3,529.80</u>
6. Estimated ending cash balance, December 31, 2026	<u>3,150.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>3,150.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>9,541.69</u>
Revenues - 2025	<u>3,529.80</u>
Expenditures - 2025	<u>9,541.69</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>3,529.80</u></u>

ADAIR COUNTY
 2026 BUDGET
 DOMESTIC VIOLENCE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 DOMESTIC VIOLENCE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare	6,068.73	9,541.69	9,541.69	0.00
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	6,068.73	9,541.69	9,541.69	0.00

GRAND TOTAL EXPENDITURES	6,068.73	9,541.69	9,541.69	0.00	3,529.80
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DETAIL OF EXPENDITURES

1. EXPENDITURES					
Disbursements	6,068.73	9,541.69	9,541.69	0.00	3,529.80
Total	6,068.73	9,541.69	9,541.69	0.00	3,529.80

ADAIR COUNTY
 2026 BUDGET
 MILLIKEN CEMETERY FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>50,064.73</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>50,064.73</u>
3. Estimated revenues for 2026	<u>2,600.00</u>
4. Subtotal	<u>52,664.73</u>
5. Deduct appropriations for 2026	<u>500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>52,164.73</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>52,164.73</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>45,546.36</u>
Revenues - 2025	<u>4,518.37</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>50,064.73</u></u>

ADAIR COUNTY
 2026 BUDGET
 MILLIKEN CEMETERY FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 MILLIKEN CEMETERY FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024	2025	2025	2026	2026
	Actual	Actual	Approved	Requested	Approved

SUMMARY BY FUNCTION

County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	0.00	0.00	500.00	0.00	500.00
Total	0.00	0.00	500.00	0.00	500.00

GRAND TOTAL EXPENDITURES	0.00	0.00	500.00	0.00	500.00
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DETAIL OF EXPENDITURES

1. EXPENDITURES					
Upkeep	0.00	0.00	500.00	0.00	500.00
Total	0.00	0.00	500.00	0.00	500.00

ADAIR COUNTY
 2026 BUDGET
 ELECTION ADMINISTRATION FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>68,007.82</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>68,007.82</u>
3. Estimated revenues for 2026	<u>12,000.00</u>
4. Subtotal	<u>80,007.82</u>
5. Deduct appropriations for 2026	<u>13,500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>66,507.82</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>66,507.82</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>55,668.67</u>
Revenues - 2025	<u>13,303.99</u>
Expenditures - 2025	<u>964.84</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>68,007.82</u></u>

ADAIR COUNTY
 2026 BUDGET
 ELECTION ADMINISTRATION FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
ARPA Reimbursement	6,733.62	0.00	0.00
Show Me Certification Grant	0.00	3,000.00	0.00
Total	6,733.62	3,000.00	0.00
4. CHARGES FOR SERVICES			
Service Fees	3,581.61	8,269.74	9,000.00
Machine Fee	0.00	0.00	2,000.00
Total	3,581.61	8,269.74	11,000.00

ADAIR COUNTY
 2026 BUDGET
 ELECTION ADMINISTRATION FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	1,537.32	2,034.25	1,000.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	11,852.55	13,303.99	12,000.00

ADAIR COUNTY
 2026 BUDGET
 ELECTION ADMINISTRATION FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections	687.42	964.84	9,500.00	13,500.00
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	687.42	964.84	9,500.00	13,500.00

GRAND TOTAL EXPENDITURES	687.42	964.84	9,500.00	13,500.00	13,500.00
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DETAIL OF EXPENDITURES

1. EXPENDITURES					
Equipment Contingency	0.00	62.50	1,000.00	2,000.00	2,000.00
Machine Fee	0.00	0.00	0.00	2,000.00	2,000.00
Mileage and Training	108.61	347.00	4,000.00	5,000.00	5,000.00
Pollworker training	578.81	555.34	1,500.00	1,500.00	1,500.00
Show Me Certification Grant	0.00	0.00	3,000.00	3,000.00	3,000.00
Total	687.42	964.84	9,500.00	13,500.00	13,500.00

ADAIR COUNTY
 2026 BUDGET
 HAVA FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>0.00</u>
3. Estimated revenues for 2026	<u>0.00</u>
4. Subtotal	<u>0.00</u>
5. Deduct appropriations for 2026	<u>0.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>10,064.46</u>
Revenues - 2025	<u>0.00</u>
Expenditures - 2025	<u>10,064.46</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.00</u></u>

ADAIR COUNTY
 2026 BUDGET
 HAVA FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Election Security Grant	11,750.00	0.00	0.00
Total	11,750.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 HAVA FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME			
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	11,750.00	0.00	0.00

ADAIR COUNTY
2026 BUDGET
HAVA FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections	1,685.54	10,064.46	10,064.46	
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	1,685.54	10,064.46	10,064.46	0.00 0.00

GRAND TOTAL EXPENDITURES	1,685.54	10,064.46	10,064.46	0.00	0.00
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DETAIL OF EXPENDITURES

1. EXPENDITURES					
Election Security Grant	1,685.54	10,064.46	10,064.46	0.00	0.00
Total	1,685.54	10,064.46	10,064.46	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 CERF FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>18.11</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>18.11</u>
3. Estimated revenues for 2026	<u>350,075.00</u>
4. Subtotal	<u>350,093.11</u>
5. Deduct appropriations for 2026	<u>350,075.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>18.11</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>18.11</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>8.40</u>
Revenues - 2025	<u>324,578.35</u>
Expenditures - 2025	<u>324,568.64</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>18.11</u></u>

ADAIR COUNTY
 2026 BUDGET
 CERF FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 CERF FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	171.49	624.73	75.00
6. OTHER REVENUES			
Elected Officials Fees	298,831.79	323,953.62	350,000.00
Total	298,831.79	323,953.62	350,000.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	299,003.28	324,578.35	350,075.00

ADAIR COUNTY
 2026 BUDGET
 CERF FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits	303,891.27	324,568.64	320,000.00	0.00	350,075.00
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	303,891.27	324,568.64	320,000.00	0.00	350,075.00
GRAND TOTAL EXPENDITURES	303,891.27	324,568.64	320,000.00	0.00	350,075.00

DETAIL OF EXPENDITURES

1. EXPENDITURES					
Wire Payment	286,618.29	311,981.55	300,000.00	0.00	330,075.00
Refund Expense	17,272.98	12,587.09	20,000.00	0.00	20,000.00
Total	303,891.27	324,568.64	320,000.00	0.00	350,075.00

ADAIR COUNTY
 2026 BUDGET
 OVERPLUS TAX FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>9,565.43</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>9,565.43</u>
3. Estimated revenues for 2026	<u>7,000.00</u>
4. Subtotal	<u>16,565.43</u>
5. Deduct appropriations for 2026	<u>7,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>9,565.43</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>9,565.43</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>13,024.65</u>
Revenues - 2025	<u>0.00</u>
Expenditures - 2025	<u>3,459.22</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>9,565.43</u></u>

ADAIR COUNTY
 2026 BUDGET
 OVERPLUS TAX FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 OVERPLUS TAX FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME			
6. OTHER REVENUES			
Delinquent Property Tax	12,530.90	0.00	7,000.00
Total	12,530.90	0.00	7,000.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	12,530.90	0.00	7,000.00

ADAIR COUNTY
 2026 BUDGET
 OVERPLUS TAX FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	440.94	3,459.22	7,000.00	0.00	7,000.00
Total	440.94	3,459.22	7,000.00	0.00	7,000.00

GRAND TOTAL EXPENDITURES 440.94 3,459.22 7,000.00 0.00 7,000.00

DETAIL OF EXPENDITURES

1. EXPENDITURES

Tax Payer's Claims	440.94	3,459.22	7,000.00	0.00	7,000.00
Total	440.94	3,459.22	7,000.00	0.00	7,000.00

ADAIR COUNTY
 2026 BUDGET
 UNCLAIMED FEES FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>2,957.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>2,957.00</u>
3. Estimated revenues for 2026	<u>2,900.00</u>
4. Subtotal	<u>5,857.00</u>
5. Deduct appropriations for 2026	<u>534.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>5,323.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>5,323.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>5,010.36</u>
Revenues - 2025	<u>0.00</u>
Expenditures - 2025	<u>2,053.36</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>2,957.00</u></u>

ADAIR COUNTY
 2026 BUDGET
 UNCLAIMED FEES FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 UNCLAIMED FEES FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME			
6. OTHER REVENUES			
Prosecuting Attorney Fees	0.00	0.00	100.00
Sheriff Fees	0.00	0.00	2,600.00
Misc Fees	0.00	0.00	100.00
Circuit Court Fees	0.00	0.00	100.00
Total	0.00	0.00	2,900.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	0.00	0.00	2,900.00

ADAIR COUNTY
 2026 BUDGET
 UNCLAIMED FEES FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other	0.00	2,053.36	2,153.36	434.00
Total	0.00	2,053.36	2,153.36	434.00
GRAND TOTAL EXPENDITURES	0.00	2,053.36	2,153.36	434.00

DETAIL OF EXPENDITURES

1. EXPENDITURES					
Due To State Treasurer	0.00	2,053.36	2,053.36	434.00	434.00
Claims	0.00	0.00	100.00	0.00	100.00
Total	0.00	2,053.36	2,153.36	434.00	534.00

ADAIR COUNTY
 2026 BUDGET
 UNAPPORTIONED SCHOOL FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>32,615.53</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>32,615.53</u>
3. Estimated revenues for 2026	<u>135,800.00</u>
4. Subtotal	<u>168,415.53</u>
5. Deduct appropriations for 2026	<u>155,700.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>12,715.53</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>12,715.53</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>27,963.61</u>
Revenues - 2025	<u>101,298.36</u>
Expenditures - 2025	<u>96,646.44</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>32,615.53</u></u>

ADAIR COUNTY
 2026 BUDGET
 UNAPPORTIONED SCHOOL FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 UNAPPORTIONED SCHOOL FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	1,507.73	1,915.25	800.00
6. OTHER REVENUES			
Fines	88,054.00	99,383.11	135,000.00
Total	88,054.00	99,383.11	135,000.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	89,561.73	101,298.36	135,800.00

ADAIR COUNTY
 2026 BUDGET
 UNAPPORTIONED SCHOOL FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	88,137.42	96,646.44	151,500.00	4,200.00	155,700.00
Total	88,137.42	96,646.44	151,500.00	4,200.00	155,700.00
GRAND TOTAL EXPENDITURES	88,137.42	96,646.44	151,500.00	4,200.00	155,700.00

DETAIL OF EXPENDITURES

1. EXPENDITURES					
Disbursements	88,137.42	96,646.44	151,500.00	0.00	151,500.00
Treasurer's Bond	0.00	0.00	0.00	4,200.00	4,200.00
Total	88,137.42	96,646.44	151,500.00	4,200.00	155,700.00

ADAIR COUNTY
 2026 BUDGET
 RECORDER USER FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>59,934.44</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>59,934.44</u>
3. Estimated revenues for 2026	<u>8,300.00</u>
4. Subtotal	<u>68,234.44</u>
5. Deduct appropriations for 2026	<u>24,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>44,234.44</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>44,234.44</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>52,373.82</u>
Revenues - 2025	<u>8,600.12</u>
Expenditures - 2025	<u>1,039.50</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>59,934.44</u></u>

ADAIR COUNTY
 2026 BUDGET
 RECORDER USER FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 RECORDER USER FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds	1,039.50	1,039.50	24,000.00	24,000.00
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	1,039.50	1,039.50	24,000.00	24,000.00

GRAND TOTAL EXPENDITURES	1,039.50	1,039.50	24,000.00	24,000.00	24,000.00
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DETAIL OF EXPENDITURES

1. EXPENDITURES					
Copier Maint	1,039.50	1,039.50	2,500.00	2,500.00	2,500.00
Misc.	0.00	0.00	500.00	500.00	500.00
Recording System	0.00	0.00	5,000.00	5,000.00	5,000.00
Document Scanning	0.00	0.00	5,000.00	5,000.00	5,000.00
Binding	0.00	0.00	6,000.00	6,000.00	6,000.00
Archival System-filming	0.00	0.00	4,500.00	4,500.00	4,500.00
Legal Fees/Dues	0.00	0.00	500.00	500.00	500.00
Total	1,039.50	1,039.50	24,000.00	24,000.00	24,000.00

ADAIR COUNTY
 2026 BUDGET
 RECORDER TECH FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>40,004.98</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>40,004.98</u>
3. Estimated revenues for 2026	<u>5,200.00</u>
4. Subtotal	<u>45,204.98</u>
5. Deduct appropriations for 2026	<u>37,500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>7,704.98</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>7,704.98</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>38,818.48</u>
Revenues - 2025	<u>5,186.50</u>
Expenditures - 2025	<u>4,000.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>40,004.98</u></u>

ADAIR COUNTY
 2026 BUDGET
 RECORDER TECH FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
TECH USER FEES	3,610.00	3,850.00	3,900.00
Total	3,610.00	3,850.00	3,900.00

ADAIR COUNTY
 2026 BUDGET
 RECORDER TECH FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	1,131.27	1,336.50	1,300.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	4,741.27	5,186.50	5,200.00

ADAIR COUNTY
 2026 BUDGET
 RECORDER TECH FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds	4,000.00	4,000.00	37,500.00	37,500.00
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	4,000.00	4,000.00	37,500.00	37,500.00

GRAND TOTAL EXPENDITURES	4,000.00	4,000.00	37,500.00	37,500.00	37,500.00
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DETAIL OF EXPENDITURES

1. EXPENDITURES					
MISC	0.00	0.00	500.00	500.00	500.00
Recording System	0.00	0.00	10,000.00	10,000.00	10,000.00
Document Scanning	0.00	0.00	10,000.00	10,000.00	10,000.00
Computer Maint	0.00	0.00	10,000.00	10,000.00	10,000.00
Document replication and storage	4,000.00	4,000.00	7,000.00	7,000.00	7,000.00
Total	4,000.00	4,000.00	37,500.00	37,500.00	37,500.00

ADAIR COUNTY
 2026 BUDGET
 COLLECTOR TAX FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>237,706.37</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>237,706.37</u>
3. Estimated revenues for 2026	<u>27,500.00</u>
4. Subtotal	<u>265,206.37</u>
5. Deduct appropriations for 2026	<u>78,348.59</u>
6. Estimated ending cash balance, December 31, 2026	<u>186,857.78</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>186,857.78</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>225,260.36</u>
Revenues - 2025	<u>41,695.75</u>
Expenditures - 2025	<u>29,249.74</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>237,706.37</u></u>

ADAIR COUNTY
 2026 BUDGET
 COLLECTOR TAX FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Fees	31,487.62	33,500.87	25,000.00
Total	31,487.62	33,500.87	25,000.00

ADAIR COUNTY
 2026 BUDGET
 COLLECTOR TAX FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	6,692.88	8,194.88	2,500.00
6. OTHER REVENUES			
Misc.	0.00	0.00	0.00
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	<u>38,180.50</u>	<u>41,695.75</u>	<u>27,500.00</u>

ADAIR COUNTY
 2026 BUDGET
 COLLECTOR TAX FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector	24,350.70	29,249.74	56,100.00	64,100.00
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	24,350.70	29,249.74	56,100.00	64,100.00

GRAND TOTAL EXPENDITURES	24,350.70	29,249.74	56,100.00	64,100.00	78,348.59
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DETAIL OF EXPENDITURES

1. EXPENDITURES					
Equipment	0.00	0.00	10,000.00	10,000.00	10,000.00
Furniture	0.00	0.00	15,000.00	15,000.00	15,000.00
Equipment Maint	467.97	0.00	2,000.00	2,000.00	2,000.00
Dues/Conventions/Professional	1,491.20	200.00	10,000.00	10,000.00	10,000.00
Computer Hard/Software	42.38	0.00	3,000.00	10,000.00	10,000.00
Office Expenses	8,902.49	4,237.80	9,000.00	10,000.00	10,000.00
Mileage and Training	262.07	866.96	5,000.00	5,000.00	5,000.00
Capital Improvements	0.00	0.00	100.00	100.00	100.00
Other	979.35	689.85	1,000.00	1,000.00	1,000.00
Professional Services	500.00	0.00	1,000.00	1,000.00	1,000.00
Total	12,645.46	5,994.61	56,100.00	64,100.00	64,100.00

ADAIR COUNTY
 2026 BUDGET
 COLLECTOR TAX FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
2. <u>TRANSFERS OUT</u>					
General Revenue	11,705.24	23,255.13	0.00	0.00	14,248.59
Total	11,705.24	23,255.13	0.00	0.00	14,248.59
3. _____					
Total	0.00	0.00	0.00	0.00	0.00
4. _____					
Total	0.00	0.00	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 CRIMINAL COSTS FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>0.00</u>
3. Estimated revenues for 2026	<u>800,000.00</u>
4. Subtotal	<u>800,000.00</u>
5. Deduct appropriations for 2026	<u>800,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>0.00</u>
Revenues - 2025	<u>759,535.31</u>
Expenditures - 2025	<u>759,535.31</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.00</u></u>

ADAIR COUNTY
 2026 BUDGET
 CRIMINAL COSTS FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 CRIMINAL COSTS FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk	280,572.08	759,535.31	800,000.00	0.00	800,000.00
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	280,572.08	759,535.31	800,000.00	0.00	800,000.00

GRAND TOTAL EXPENDITURES	280,572.08	759,535.31	800,000.00	0.00	800,000.00
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DETAIL OF EXPENDITURES

1. EXPENDITURES					
Costs to Circuit Clerk	280,572.08	759,535.31	800,000.00	0.00	800,000.00
Total	280,572.08	759,535.31	800,000.00	0.00	800,000.00

ADAIR COUNTY
 2026 BUDGET
 LE GENERAL FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>594,501.60</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>594,501.60</u>
3. Estimated revenues for 2026	<u>2,936,723.18</u>
4. Subtotal	<u>3,531,224.78</u>
5. Deduct appropriations for 2026	<u>3,521,424.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>9,800.78</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>9,800.78</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>582,153.23</u>
Revenues - 2025	<u>3,392,646.15</u>
Expenditures - 2025	<u>3,380,297.78</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>594,501.60</u></u>

ADAIR COUNTY
 2026 BUDGET
 LE GENERAL FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	1,246,125.24	1,199,642.83	1,200,000.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Board Bills (Circuit Court)	267,889.12	730,668.81	260,000.00
Prisoner Board County	39,516.87	30,315.10	40,000.00
Total	307,405.99	760,983.91	300,000.00

ADAIR COUNTY
 2026 BUDGET
 LE GENERAL FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff	2,997,028.41	3,380,297.78	3,600,860.70	3,608,594.00
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	2,997,028.41	3,380,297.78	3,600,860.70	3,608,594.00

GRAND TOTAL EXPENDITURES	2,997,028.41	3,380,297.78	3,600,860.70	3,608,594.00	3,521,424.00
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DETAIL OF EXPENDITURES

1. SALARIES

Sheriff's Annual Salary	87,893.85	90,627.35	90,544.00	93,260.00	90,544.00
Deputies Annual Salaries	499,346.34	488,541.25	532,248.00	553,886.00	554,406.00
Admin/Clerical Annual Salaries	130,176.96	140,774.63	138,418.00	141,624.00	142,783.00
Corrections Annual Salaries	738,716.24	738,691.94	765,147.00	829,444.00	782,639.00
Total	1,456,133.39	1,458,635.17	1,526,357.00	1,618,214.00	1,570,372.00

ADAIR COUNTY
 2026 BUDGET
 LE GENERAL FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
2. FRINGES					
Social Security	107,347.88	106,136.87	117,552.00	115,704.00	120,890.00
Lagers	194,912.35	199,964.10	233,350.00	275,253.00	223,962.00
Health Insurance	209,372.00	211,089.60	262,440.00	322,400.00	308,668.00
Workmans Comp	42,162.56	52,767.14	58,000.00	55,000.00	55,000.00
Unemployment	614.76	95.35	100.00	100.00	100.00
CO Life Insurance	2,732.94	2,887.18	3,123.00	3,239.00	3,123.00
CERF Retirement 2%	23,702.98	24,876.91	26,404.00	31,949.00	27,277.00
Air Evac	1,725.00	1,950.00	2,175.00	2,175.00	2,175.00
Total	582,570.47	599,767.15	703,144.00	805,820.00	741,195.00
3. OTHER EXPENSES					
Uniforms	2,309.96	7,709.14	5,083.00	8,000.00	8,000.00
Weapons/ammo	1,677.83	1,233.54	1,500.00	1,500.00	1,500.00
Supplies-Operations	946.15	9,707.84	0.00	2,500.00	2,500.00
Supplies- Office	6,424.60	6,562.31	6,200.00	7,800.00	7,800.00
Telephone	19,842.97	18,692.85	18,000.00	19,500.00	19,500.00
Internet/Cable	3,767.72	4,056.33	3,800.00	4,100.00	4,100.00
Postage	0.00	904.85	1,000.00	1,000.00	1,000.00
Computer Purch/Maint	74,778.87	68,785.96	70,000.00	85,200.00	85,200.00
Office Equipment Repair	3,028.30	4,024.45	4,000.00	4,000.00	4,000.00
Vehicle Repair/Maint	4,139.24	17,206.35	6,000.00	13,000.00	13,000.00
Vehicle Fuel	35,832.55	35,449.43	42,000.00	42,000.00	42,000.00
Patrol Car Purchase	0.00	0.00	0.00	0.00	0.00
Total	152,748.19	174,333.05	157,583.00	188,600.00	188,600.00
4. OTHER EXPENSES					
Equipment for New Cars	600.00	0.00	0.00	0.00	0.00
Travel Expenses	3,886.19	3,078.02	4,600.00	4,200.00	4,200.00
Operations Training	254.32	1,644.58	1,000.00	2,000.00	2,000.00
Legal Fees	0.00	0.00	500.00	500.00	500.00
Misc	0.00	0.00	10.00	10.00	10.00
Total	4,740.51	4,722.60	6,110.00	6,710.00	6,710.00

ADAIR COUNTY
 2026 BUDGET
 LE GENERAL FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
5. OTHER EXPENSES					
Supplies	8,903.42	9,387.34	10,000.00	11,000.00	11,000.00
Jail Security Equip/Maint	47,619.13	27,271.54	50,000.00	45,000.00	45,000.00
Radio system upgrade	38,518.49	3,600.00	7,000.00	5,000.00	5,000.00
Prisoner Meals	177,645.54	213,395.24	190,000.00	240,000.00	240,000.00
Prisoner Supplies	12,912.30	11,373.15	14,000.00	14,000.00	14,000.00
Uniforms/Auxiliary	1,728.61	2,173.00	3,000.00	3,000.00	3,000.00
Electric	27,427.92	28,395.81	33,000.00	33,750.00	33,750.00
Heating Fuel	38,575.47	12,202.25	43,000.00	25,000.00	25,000.00
Water/Sewer	36,260.47	36,569.42	33,000.00	36,000.00	36,000.00
Solid Waste Management	8,927.62	8,931.33	8,800.00	8,000.00	8,000.00
Training/Safety Supplies	4,708.46	3,387.20	6,000.00	6,000.00	6,000.00
Jail Repair/Maint	96,189.99	31,209.04	60,000.00	50,000.00	50,000.00
Kitchen Supplies	1,242.33	426.35	1,000.00	1,000.00	1,000.00
Total	500,659.75	388,321.67	458,800.00	477,750.00	477,750.00
6. OTHER EXPENSES					
Prisoner Boarding Other	14,545.00	48,000.00	47,520.00	20,000.00	20,000.00
Extraditions Out of State	25,019.93	14,404.39	29,000.00	29,000.00	29,000.00
Prisoner Medical	115,241.25	255,216.55	210,945.00	260,000.00	250,000.00
Insurance Bldg and Vehicle	139,164.00	161,414.49	162,000.00	172,500.00	177,497.00
TIF	0.00	0.00	100.00	100.00	100.00
Late Fees/Finance Charges	710.32	537.35	800.00	800.00	800.00
Auction Costs	0.00	0.00	0.00	0.00	0.00
Total	294,680.50	479,572.78	450,365.00	482,400.00	477,397.00
7. OTHER EXPENSES					
Warrentless Search/Probation&Parole	0.00	0.00	2,000.00	2,000.00	1,500.00
Serveillance/Warrant	0.00	0.00	1,500.00	1,500.00	1,500.00
DWI Reimbursement	5,495.60	4,609.26	5,500.00	12,000.00	5,500.00
Click-It or Ticket	0.00	0.00	900.00	900.00	900.00
MoDot Blueprint	0.00	0.00	0.00	0.00	0.00
MISC Grant	0.00	0.00	0.00	0.00	50,000.00
BVP Vest Grant	0.00	0.00	3,283.00	0.00	0.00
ARPA Grant	0.00	270,336.10	285,318.70	12,700.00	0.00
Total	5,495.60	274,945.36	298,501.70	29,100.00	59,400.00

ADAIR COUNTY
 2026 BUDGET
 LE TRAINING FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>7,581.54</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>7,581.54</u>
3. Estimated revenues for 2026	<u>5,175.00</u>
4. Subtotal	<u>12,756.54</u>
5. Deduct appropriations for 2026	<u>6,200.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>6,556.54</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>6,556.54</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>8,144.47</u>
Revenues - 2025	<u>4,593.11</u>
Expenditures - 2025	<u>5,156.04</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>7,581.54</u></u>

ADAIR COUNTY
 2026 BUDGET
 LE TRAINING FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 LE TRAINING FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	276.99	266.17	275.00
6. OTHER REVENUES			
Traffice Fees (Circuit Court)	2,170.00	2,193.50	2,300.00
Public Safety Grant	975.02	1,004.69	2,600.00
Misc	0.00	1,128.75	0.00
Total	3,145.02	4,326.94	4,900.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	3,422.01	4,593.11	5,175.00

ADAIR COUNTY
 2026 BUDGET
 LE TRAINING FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff	4,189.07	5,156.04	6,328.75	6,200.00
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	4,189.07	5,156.04	6,328.75	6,200.00

GRAND TOTAL EXPENDITURES	4,189.07	5,156.04	6,328.75	6,200.00	6,200.00
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DETAIL OF EXPENDITURES

1. EXPENDITURES					
Training	4,189.07	5,156.04	6,328.75	6,200.00	6,200.00
Total	4,189.07	5,156.04	6,328.75	6,200.00	6,200.00

ADAIR COUNTY
 2026 BUDGET
 SHERIFF CIVIL FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>1,760.90</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>1,760.90</u>
3. Estimated revenues for 2026	<u>15,700.00</u>
4. Subtotal	<u>17,460.90</u>
5. Deduct appropriations for 2026	<u>15,700.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>1,760.90</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>1,760.90</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>58,826.55</u>
Revenues - 2025	<u>14,898.04</u>
Expenditures - 2025	<u>71,963.69</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>1,760.90</u></u>

ADAIR COUNTY
 2026 BUDGET
 SHERIFF CIVIL FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Civil Process Fee	17,476.38	13,506.08	14,000.00
Total	17,476.38	13,506.08	14,000.00

ADAIR COUNTY
 2026 BUDGET
 SHERIFF CIVIL FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	3,577.49	1,391.96	1,700.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	21,053.87	14,898.04	15,700.00

ADAIR COUNTY
 2026 BUDGET
 SHERIFF CIVIL FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff	77,579.04	71,963.69	72,000.00	15,700.00
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	77,579.04	71,963.69	72,000.00	15,700.00

GRAND TOTAL EXPENDITURES	77,579.04	71,963.69	72,000.00	15,700.00	15,700.00
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DETAIL OF EXPENDITURES

1. EXPENDITURES					
General Operating Expenses	28,102.42	8,885.72	1,000.00	1,000.00	1,000.00
Equipment for new cars	2,010.00	3,438.62	6,000.00	6,000.00	6,000.00
Equipment	506.32	7,876.65	10,000.00	5,000.00	5,000.00
Uniforms/Auxillary	1,578.22	3,138.47	5,000.00	3,700.00	3,700.00
Van	45,382.08	48,624.23	50,000.00	0.00	0.00
Total	77,579.04	71,963.69	72,000.00	15,700.00	15,700.00

ADAIR COUNTY
 2026 BUDGET
 SHERIFF'S REVOLVING FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>30,716.02</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>30,716.02</u>
3. Estimated revenues for 2026	<u>8,154.00</u>
4. Subtotal	<u>38,870.02</u>
5. Deduct appropriations for 2026	<u>5,700.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>33,170.02</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>33,170.02</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>24,731.89</u>
Revenues - 2025	<u>8,430.13</u>
Expenditures - 2025	<u>2,446.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>30,716.02</u></u>

ADAIR COUNTY
 2026 BUDGET
 SHERIFF'S REVOLVING FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Concealed Carry Fees	5,286.75	7,100.75	6,900.00
Total	5,286.75	7,100.75	6,900.00

ADAIR COUNTY
 2026 BUDGET
 SHERIFF'S REVOLVING FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff	2,489.25	2,446.00	8,700.00	5,700.00
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	2,489.25	2,446.00	8,700.00	5,700.00

GRAND TOTAL EXPENDITURES	2,489.25	2,446.00	8,700.00	5,700.00	5,700.00
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DETAIL OF EXPENDITURES

1. EXPENDITURES					
Training	0.00	0.00	200.00	200.00	200.00
Supplies	2,135.00	2,056.00	8,000.00	5,000.00	5,000.00
CCW Fingerprinting	354.25	390.00	500.00	500.00	500.00
Total	2,489.25	2,446.00	8,700.00	5,700.00	5,700.00

ADAIR COUNTY
 2026 BUDGET
 DEPUTY SUPPLEMENTAL FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>0.00</u>
3. Estimated revenues for 2026	<u>18,500.00</u>
4. Subtotal	<u>18,500.00</u>
5. Deduct appropriations for 2026	<u>18,500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>460.00</u>
Revenues - 2025	<u>8,376.91</u>
Expenditures - 2025	<u>8,836.91</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.00</u></u>

ADAIR COUNTY
 2026 BUDGET
 DEPUTY SUPPLIMENTAL FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Supplimental Fees	8,773.18	6,907.53	9,500.00
Sherrif Retirement Fee	0.00	1,469.38	9,000.00
Total	8,773.18	8,376.91	18,500.00

ADAIR COUNTY
 2026 BUDGET
 DEPUTY SUPPLEMENTAL FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME			
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	8,773.18	8,376.91	18,500.00

ADAIR COUNTY
 2026 BUDGET
 DEPUTY SUPPLEMENTAL FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff	8,313.18	8,836.91	11,500.00	8,000.00	18,500.00
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	8,313.18	8,836.91	11,500.00	8,000.00	18,500.00

GRAND TOTAL EXPENDITURES	8,313.18	8,836.91	11,500.00	8,000.00	18,500.00
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DETAIL OF EXPENDITURES

1. EXPENDITURES					
Supplemental Fees	8,313.18	7,367.53	9,500.00	8,000.00	9,500.00
Sheriff Retirement Fee	0.00	1,469.38	2,000.00	0.00	9,000.00
Total	8,313.18	8,836.91	11,500.00	8,000.00	18,500.00

ADAIR COUNTY
 2026 BUDGET
 INMATE DETAINEE SECURITY FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>8,713.32</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>8,713.32</u>
3. Estimated revenues for 2026	<u>5,315.00</u>
4. Subtotal	<u>14,028.32</u>
5. Deduct appropriations for 2026	<u>5,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>9,028.32</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>9,028.32</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>6,405.51</u>
Revenues - 2025	<u>5,307.81</u>
Expenditures - 2025	<u>3,000.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>8,713.32</u></u>

ADAIR COUNTY
 2026 BUDGET
 INMATE DETAINEE SECURITY FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Fees	2,168.00	2,192.00	2,200.00
MODEX	2,942.17	2,888.19	2,900.00
Total	5,110.17	5,080.19	5,100.00

ADAIR COUNTY
 2026 BUDGET
 INMATE DETAINEE SECURITY FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff	29,728.35	3,000.00	3,000.00	5,000.00
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	29,728.35	3,000.00	3,000.00	5,000.00

GRAND TOTAL EXPENDITURES	29,728.35	3,000.00	3,000.00	5,000.00	5,000.00
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DETAIL OF EXPENDITURES

1. EXPENDITURES					
Detainee Security Expense	29,728.35	3,000.00	3,000.00	5,000.00	5,000.00
Total	29,728.35	3,000.00	3,000.00	5,000.00	5,000.00

ADAIR COUNTY
 2026 BUDGET
 PA TRAINING FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>26,222.88</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>26,222.88</u>
3. Estimated revenues for 2026	<u>2,900.00</u>
4. Subtotal	<u>29,122.88</u>
5. Deduct appropriations for 2026	<u>5,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>24,122.88</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>24,122.88</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>22,602.81</u>
Revenues - 2025	<u>3,620.07</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>26,222.88</u></u>

ADAIR COUNTY
 2026 BUDGET
 PA TRAINING FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 PA TRAINING FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	592.74	857.91	500.00
6. OTHER REVENUES			
Fees	2,810.83	2,762.16	2,400.00
Total	2,810.83	2,762.16	2,400.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	3,403.57	3,620.07	2,900.00

ADAIR COUNTY
 2026 BUDGET
 PA DELINQUENT FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>14,398.52</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>14,398.52</u>
3. Estimated revenues for 2026	<u>800.00</u>
4. Subtotal	<u>15,198.52</u>
5. Deduct appropriations for 2026	<u>900.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>14,298.52</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>14,298.52</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>13,791.99</u>
Revenues - 2025	<u>606.53</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>14,398.52</u></u>

ADAIR COUNTY
 2026 BUDGET
 PA DELINQUENT FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 PA ADMIN FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>4,834.17</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>4,834.17</u>
3. Estimated revenues for 2026	<u>204,300.00</u>
4. Subtotal	<u>209,134.17</u>
5. Deduct appropriations for 2026	<u>200,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>9,134.17</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>9,134.17</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>13,360.13</u>
Revenues - 2025	<u>173,630.44</u>
Expenditures - 2025	<u>182,156.40</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>4,834.17</u></u>

ADAIR COUNTY
 2026 BUDGET
 PA ADMIN FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 PA ADMIN FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney	140,582.91	182,156.40	211,500.00	200,000.00
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	140,582.91	182,156.40	211,500.00	200,000.00

GRAND TOTAL EXPENDITURES	140,582.91	182,156.40	211,500.00	200,000.00	200,000.00
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DETAIL OF EXPENDITURES

1. EXPENDITURES					
Special Prosecuting	0.00	0.00	0.00	0.00	0.00
Dues and Conventions	3,449.31	350.00	3,500.00	0.00	0.00
Mileage and Training	4,139.14	4,106.84	4,000.00	0.00	0.00
Misc	951.04	0.00	1,000.00	0.00	0.00
Restitution to Victims	129,634.43	175,930.56	200,000.00	200,000.00	200,000.00
Equipment	0.00	0.00	500.00	0.00	0.00
Grand Jury	369.28	0.00	500.00	0.00	0.00
Trail Preparation	2,039.71	1,769.00	2,000.00	0.00	0.00
Total	140,582.91	182,156.40	211,500.00	200,000.00	200,000.00

ADAIR COUNTY
 2026 BUDGET
 LERF FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>221,843.23</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>221,843.23</u>
3. Estimated revenues for 2026	<u>26,000.00</u>
4. Subtotal	<u>247,843.23</u>
5. Deduct appropriations for 2026	<u>80,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>167,843.23</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>167,843.23</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>226,721.33</u>
Revenues - 2025	<u>36,756.41</u>
Expenditures - 2025	<u>41,634.51</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>221,843.23</u></u>

ADAIR COUNTY
 2026 BUDGET
 LERF FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Associate Circuit Ct LERF fees	27,048.42	29,089.41	20,000.00
Total	27,048.42	29,089.41	20,000.00

ADAIR COUNTY
 2026 BUDGET
 CHILD SUPPORT ENFORCEMENT FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>24,592.02</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>24,592.02</u>
3. Estimated revenues for 2026	<u>0.00</u>
4. Subtotal	<u>24,592.02</u>
5. Deduct appropriations for 2026	<u>24,592.02</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>18,706.53</u>
Revenues - 2025	<u>37,387.00</u>
Expenditures - 2025	<u>31,501.51</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>24,592.02</u></u>

ADAIR COUNTY
 2026 BUDGET
 CHILD SUPPORT ENFORCEMENT FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 CHILD SUPPORT ENFORCEMENT FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney	52,860.65	31,501.51	131,153.00	0.00	24,592.02
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	52,860.65	31,501.51	131,153.00	0.00	24,592.02

GRAND TOTAL EXPENDITURES	52,860.65	31,501.51	131,153.00	0.00	24,592.02
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DETAIL OF EXPENDITURES

1. SALARIES					
Asst. P.A.	0.00	0.00	43,000.00	0.00	0.00
Clerical	31,613.48	18,701.99	32,829.00	0.00	0.00
Total	31,613.48	18,701.99	75,829.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 JUVENILE JUSTICE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>500.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>500.00</u>
3. Estimated revenues for 2026	<u>57,000.00</u>
4. Subtotal	<u>57,500.00</u>
5. Deduct appropriations for 2026	<u>57,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>500.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>500.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>500.00</u>
Revenues - 2025	<u>58,957.40</u>
Expenditures - 2025	<u>58,957.40</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>500.00</u></u>

ADAIR COUNTY
 2026 BUDGET
 JUVENILE JUSTICE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Permancy Planning	45,833.26	58,333.24	50,000.00
JDAI	4,006.80	386.40	3,000.00
OSCA Fostering Court Improvement Grant	0.00	237.76	1,000.00
OSCA Muti-Disciplinary Grant	3,930.00	0.00	3,000.00
DHSS Grant	108,223.50	0.00	0.00
Total	161,993.56	58,957.40	57,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 JUVENILE JUSTICE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney				
Juvenile Officer	161,993.56	58,957.40	56,750.00	57,000.00
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other				
Total	161,993.56	58,957.40	56,750.00	57,000.00

GRAND TOTAL EXPENDITURES	161,993.56	58,957.40	56,750.00	57,000.00	57,000.00
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DETAIL OF EXPENDITURES

1. PASS-THRU					
JDAI Operations	4,006.80	386.40	3,000.00	3,000.00	3,000.00
OSCA Fostering Court Improvement	0.00	237.76	750.00	1,000.00	1,000.00
OSCA Multidisciplinary Training Grant	3,930.00	0.00	3,000.00	3,000.00	3,000.00
Permenancy Planning	45,833.26	58,333.24	50,000.00	50,000.00	50,000.00
DHHS Grant covid19 detection/mitigatic	108,223.50	0.00	0.00	0.00	0.00
Total	161,993.56	58,957.40	56,750.00	57,000.00	57,000.00

ADAIR COUNTY
 2026 BUDGET
 JUVENILE SALARIES OPERATIONS FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>0.00</u>
3. Estimated revenues for 2026	<u>361,056.58</u>
4. Subtotal	<u>361,056.58</u>
5. Deduct appropriations for 2026	<u>361,056.58</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>0.00</u>
Revenues - 2025	<u>210,796.07</u>
Expenditures - 2025	<u>210,796.07</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.00</u></u>

ADAIR COUNTY
 2026 BUDGET
 CAPITAL IMPROVEMENT TAX FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>1,370,587.42</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>1,370,587.42</u>
3. Estimated revenues for 2026	<u>1,210,000.00</u>
4. Subtotal	<u>2,580,587.42</u>
5. Deduct appropriations for 2026	<u>1,258,211.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>1,322,376.42</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>1,322,376.42</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>1,034,602.49</u>
Revenues - 2025	<u>1,174,195.57</u>
Expenditures - 2025	<u>838,210.64</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>1,370,587.42</u></u>

ADAIR COUNTY
 2026 BUDGET
 CAPITAL IMPROVEMENT TAX FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	1,181,441.99	1,136,714.09	1,200,000.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

ADAIR COUNTY
 2026 BUDGET
 OPIOD SETTLEMENT FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>178,816.26</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>178,816.26</u>
3. Estimated revenues for 2026	<u>71,000.00</u>
4. Subtotal	<u>249,816.26</u>
5. Deduct appropriations for 2026	<u>100,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>149,816.26</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>149,816.26</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>125,436.82</u>
Revenues - 2025	<u>53,379.44</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>178,816.26</u></u>

ADAIR COUNTY
 2026 BUDGET
 AMJ TAX FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>681,327.20</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>681,327.20</u>
3. Estimated revenues for 2026	<u>20,000.00</u>
4. Subtotal	<u>701,327.20</u>
5. Deduct appropriations for 2026	<u>701,327.20</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>361,089.91</u>
Revenues - 2025	<u>320,237.29</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>681,327.20</u></u>

ADAIR COUNTY
 2026 BUDGET
 AMJ TAX FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	357,251.18	301,480.95	1,000.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

