

ADAIR COUNTY

FY2018 Popular Annual Report

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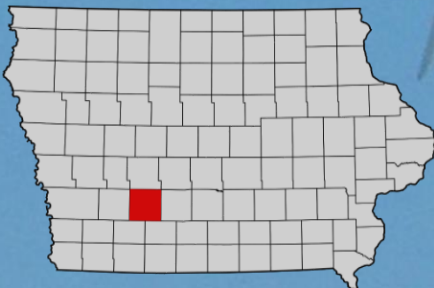
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Prepared by
Adair County Auditor's Office
400 Public Square, Ste 5
Greenfield IA

MEET THE NEW ADAIR COUNTY OFFICIALS



Mandy Berg
County Auditor



Dominic Johnson
County Conservation
Director



Duane Avey
County Veterans Affairs
Director

ADAIR COUNTY ELECTED OFFICIALS & DEPARTMENT HEADS



Brenda Wallace
County Treasurer



**Dave Homan, Matt Wedemeyer, John Twombly,
Steve Shelley, and Jodie Hoadley**



Janelle Schneider
County Recorder



Pam Jensen
County Assessor



Clint Hight
County Attorney



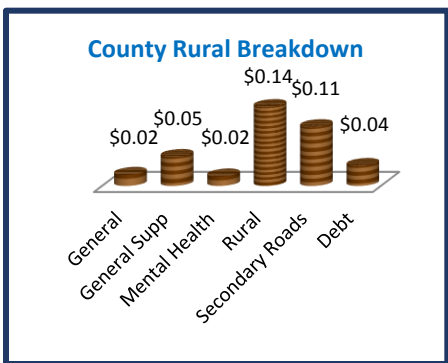
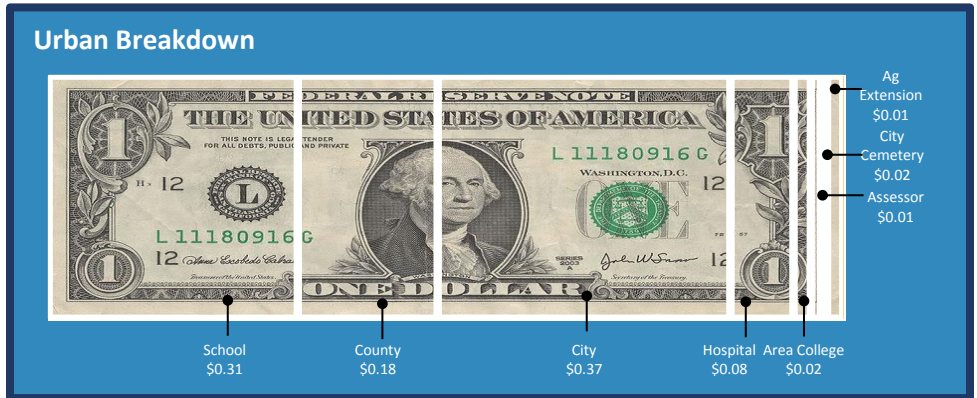
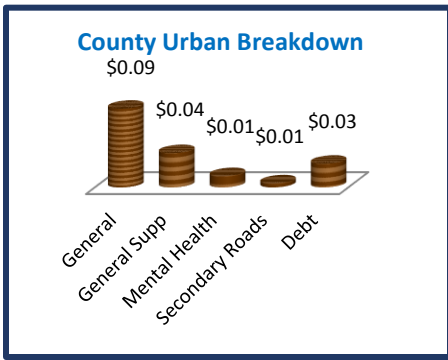
Jeff Vandewater
County Sheriff



Nick Kauffman
County Engineer

Your Tax Dollar

Taxpayers pay different taxing entities depending on whether they live in town (urban) or in the country (rural). Below is a dollar chart that shows an average of how every dollar that you pay in taxes is distributed. The coin chart to the left shows a breakdown of the portion that stays with the county.



Your Tax Bill

$$\text{Assessed Value} \times \text{Rollback} = \text{Taxable Value}$$

$$\text{Taxable Value} - \text{Exemptions} = \text{Your Tax Bill}$$

Exemptions Can Include:

- Military
- Government-owned
- Charitable
- Forest Reserve

Credits Can Include:

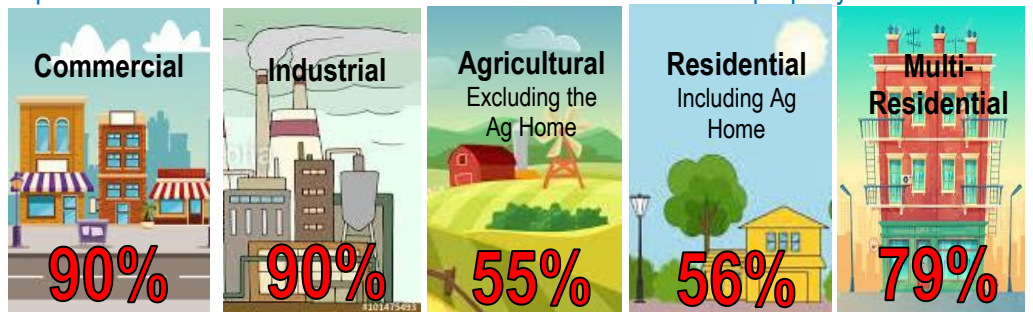
- Homestead
- Family Farm
- Agland
- Disabled Veteran
- Business Property Tax
- Elderly & Disabled

Tax Levy Includes:

The Rate from all the Taxing Entities listed on the Dollar Bill Charts above.

What is the Rollback Percentage?

Taxpayers pay taxes on a percentage of the assessed value of their properties not the full value of the properties. The percentage, known as "Rollback", is set each year by the Department of Revenue and is based on the classification of the property.



Tax Bill if Your Home is in TOWN	
Assessed Value	\$100,000
Rollback	X 56%
Taxable Value	\$56,000
Avg Urban Levy	X \$37.44/1000
Gross Taxes	\$2096
Credits	- \$182
Your Tax Bill	\$1914
Where the money goes...	
City - \$708	School - \$594
County - \$345	College - \$38
Hospital - \$153	Ag Ext - \$19
City Cemetery - \$38	Assessor - \$19

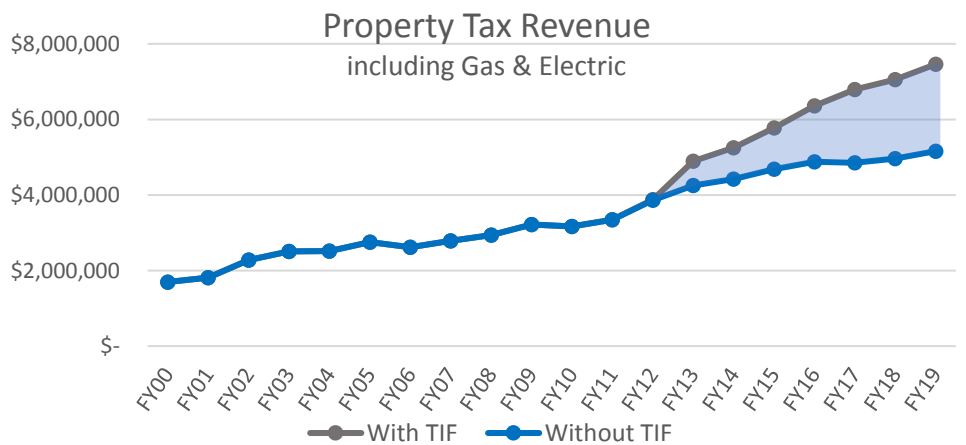
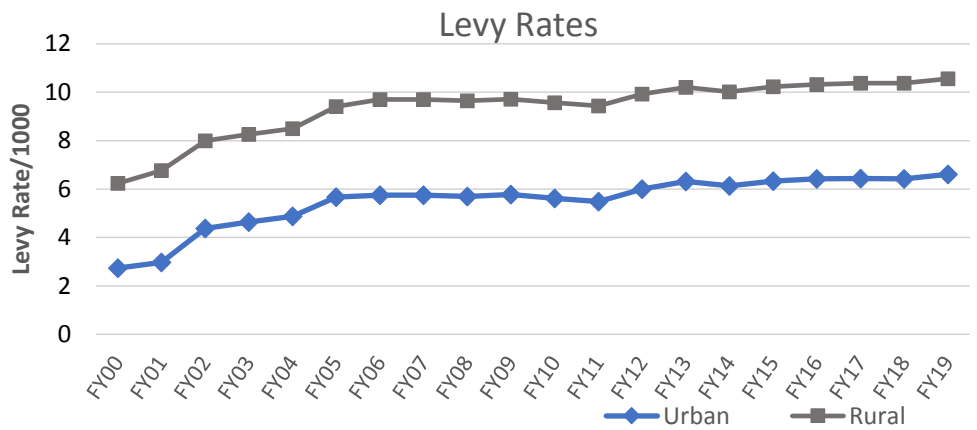
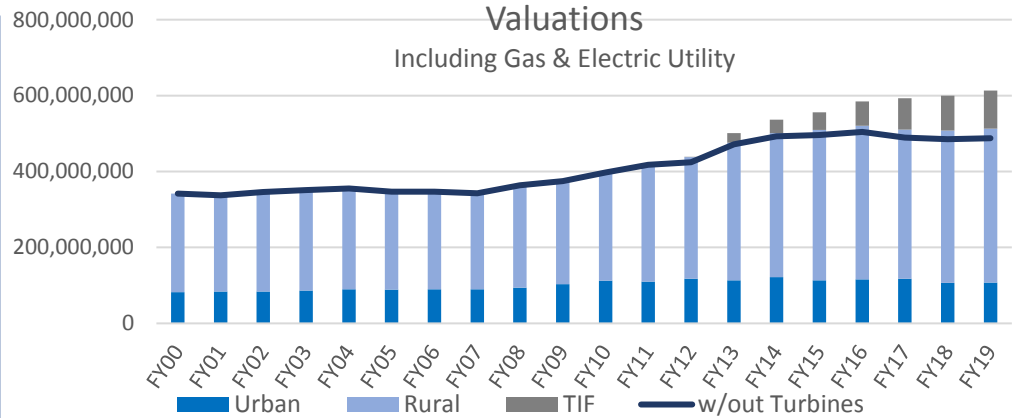


Tax Bill if Your Home is in the COUNTRY	
Assessed Value	\$100,000
Rollback	X 56%
Taxable Value	\$56,000
Avg Rural Levy	X \$27.81/1000
Gross Taxes	\$1557
Credits	- \$135
Your Tax Bill	\$1422
Where the money goes...	
School - \$612	County - \$540
Hospital - \$156	College - \$43
Ag Ext - \$14	Assessor - \$14
Township - \$43	

Wind Turbines: The Financial Impact to Adair County

$$\text{Valuation} \times \text{Levy Rate} = \text{Revenue}$$

From FY00 to FY07 the valuation in Adair County remained stagnant, resulting in the Supervisors increasing the levies nearly 3.50/\$1000 in order to generate the increased revenue necessary to operate the County. Starting in FY08, the valuation started to increase allowing the Supervisors to slightly decrease the Levy Rates but still resulting in increased revenue to keep up with normal inflation in the operating costs of the County. FY11 there was an increase in the levy rate due to bonding to construct the Public Safety Center. Then in FY12, the first valuations of the wind turbines came on the tax rolls and the first revenue was generated from the Wind Turbine Urban Renewal Area. On the Valuation Graph at the top, the dark blue line shows what the County valuations would be without the wind turbine value and all of the bar graph above that line is attributed to the value of the turbines. Without the turbines the value in the County would have decreased from FY16 to current resulting in higher levy rate to the taxpayer or less revenue for operations decreasing services. Due to the wind turbine value being added to the County, the Supervisors have been able to keep the levy rate steady. The levy rate has increased less than \$0.65/1000 in the last seven years compared to the \$3.50/1000 increase in the first seven years of this 20-year comparison.

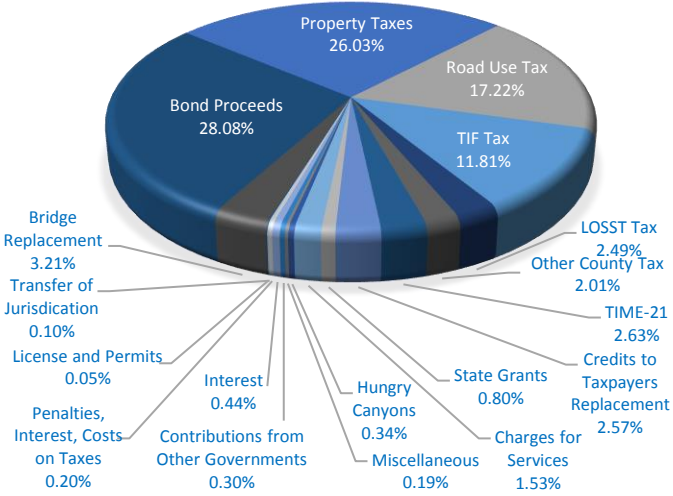


Wind Turbine Assessments

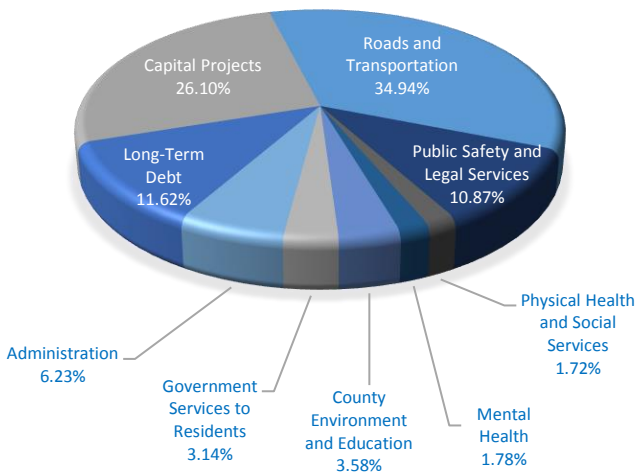
Wind Turbines are classed as Industrial; therefore, pay taxes on 90% of the assessed value throughout the State of Iowa. In October 2007, Adair County implemented Ordinance 31: Assessment of Wind Energy Conversation Property. This Ordinance declared that the Assessor would value the property at 0% of the net acquisition cost in Assessment Year 1 and the value would increase by 5% each year until the 7th year when the value would be 30% of the net acquisition cost.

ADAIR COUNTY FINANCIALS FY2018

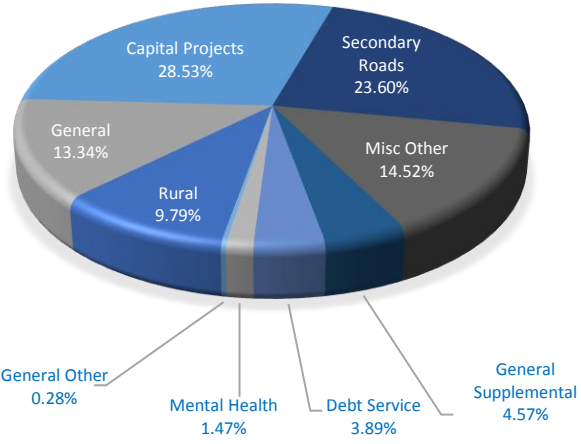
WHERE THE MONEY CAME FROM



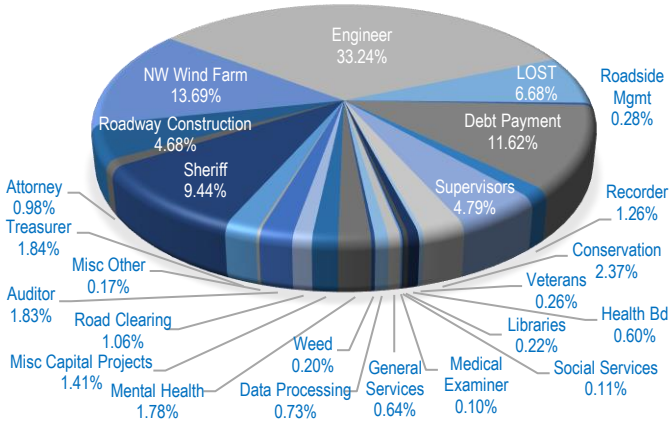
WHAT THE MONEY WAS SPENT ON



WHERE THE MONEY WAS DEPOSITED



WHICH DEPARTMENT SPENT THE MONEY



Adair County revenues were \$17,712,439 in FY18. The County's revenues included a \$5million TIF Bond which accounts for 28% of the revenue. Property Taxes accounts for 26% of the total County revenue, Road Use Tax is 17%, and TIF Tax is 12%. The remaining 17% comes from various sources. The Capital Projects Fund received 28% of the revenue due to the Bond Proceeds. Secondary Roads received 24% and the Rural Fund was 10%. Of the Rural Fund revenue received, 72% was transferred to the Secondary Roads Fund. The General Fund was 13%, which includes most of the County's operational expense that is not secondary roads related. Misc Other received 15% which include the TIF Revenue received.

Adair County expenditures were \$14,118,323 in FY18. Roads and Transportation was 35% of the expenditures; Capital Projects was 26%, of which 95% was for roadway construction; Long-term Debt and Public Safety and Legal Services were 12% and 11%, respectively. The remaining 17% were all other areas including Administration, Services to Residents, Environmental and Education, Mental Health, and Social Services. On the breakdown by Department, the Engineer, LOST, Roadside Mgmt, NW Windfarm, Roadway Construction, Road Clearing, and Weed are all expenditures made by Secondary Roads resulting in 60% of all expenditures. The Sheriff is 10% of the County expenses. The Supervisors' Department is 5% which includes most of the tax draws to other agencies like the Fair Board, Historical Society, and pass-thru grants that we are the fiscal agent.



N25 Walnut
\$202,469 FY18 LOST

SECONDARY ROADS BRIDGE & CULVERT PROJECTS IN FY2018

*Not Pictured
P28 Slurry Leveling
\$125,477 Farm to Market*



N36 Orient
\$303,858 LOST



W6 Grove
\$66,081 Local



W13 Eureka
\$184,182 LOST



W24 Walnut
\$201,329



W22 Jefferson
\$510,735 Local
\$200,432 LOST

SECONDARY ROADS FINANCIALS

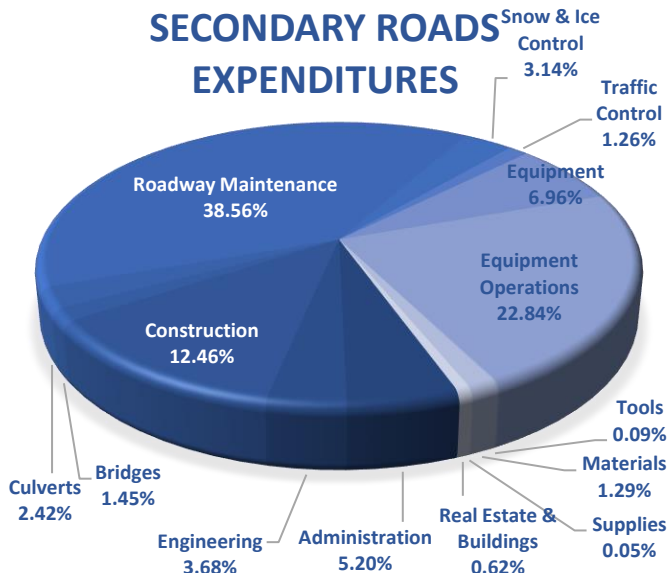
Adair County Secondary Roads received \$5,625,576 in Revenue for FY18. The pie chart to the right shows the source of the revenue and the percentages of the Total Revenue.

The Expenditure for FY18 were \$5,312,115. The pie chart to the left shows where the money was spent and the percentage of the Total Expenditures.

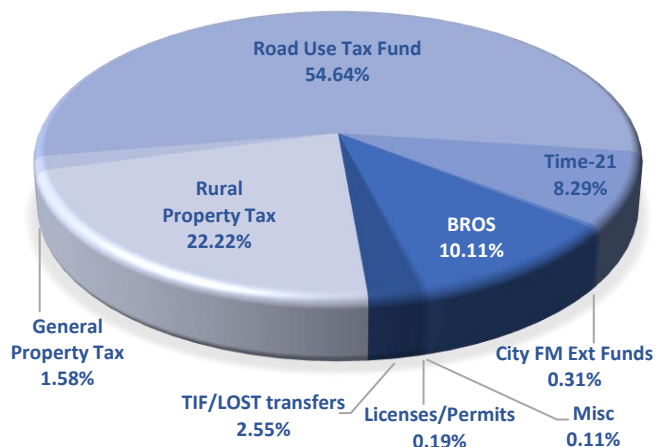


N19 Washington
\$972,631 Wind Farm TIF

SECONDARY ROADS EXPENDITURES



SECONDARY ROADS REVENUES



Adair County Auditor
 400 Public Square, Ste 5
 Greenfield IA 50849

PRSR STD
 U.S. POSTAGE PAID
 GREENFIELD, IA
 PERMIT NO. 8

Adair County Phone Numbers and Email Addresses

Website: www.adaircountyiowa.org

Pam Jensen, Assessor 743-2531
assessor@adaircountyiowa.org

Clint Hight, Attorney 743-6390

Mandy Berg, Auditor 743-2546
auditor@adaircountyiowa.org

Dominic Johnson, Conservation 743-6450
adairccb@iowatelecom.net

Nick Kauffman, Engineer 743-6111
n_kauffman@windstream.net

Raedeem Bigelow, General Relief 743-2424
adairmatura@iowatelecom.net

Human Services 743-2119
 Office located in Creston

Janelle Schneider, Recorder 743-2411
recorder@adaircountyiowa.org

Jeff Vandewater, Sheriff 743-2148
sheriffsoffice@iowatelecom.net

Supervisors 743-2546
auditor@adaircountyiowa.org

Brenda Wallace, Treasurer 743-2312
treas@adaircountyiowa.org

Duane Avey, Veterans Affairs 743-2656
veteransaffairs@adaircountyiowa.org

Dates to Remember

January	1	Courthouse Office Closed – New Year’s Day
January	10	Hunting and Fishing License Expire
February	18	Courthouse Office Closed – President’s Day
March	31	Property Taxes are Due
April	1	County Parks’ Utilities are Turned On
April	30	Boat Registration Deadline to Renew without a \$5 Penalty
May	27	Courthouse Office Closed – Memorial Day
June	17	Tax Sale
July	1	Deadline to sign up for Homestead Credit Military Exemption, Disabled Veteran’s Homestead Tax Credit, and Business Property Tax Credits
July	4	Courthouse Office Closed – Independence Day
August	15	Deer Licenses go on Sale
August	26	City/School Candidate Filing Begins
September	1	Snowmobiles and Off-Highway Vehicles Renewals Begins
September	2	Courthouse Office Closed – Labor Day
September	19	City/School Candidate Filing Deadline/Auditor’s Office Open until 5 PM
September	30	Property Taxes are Due
October		Hunter Safety (date to be announced)
October	7	City/School Absentee Voting Begins
October	25	City/School Election Voter Pre-Registration Deadline
October	25	Last Day to Mail Absentee Ballots
October	30	County Parks’ Utilities are Turned Off
November	1	Deadline to sign up for Family Farm Tax Credit
November	5	City/School Election
November	11	Courthouse Office Closed – Veteran’s Day
November	28/29	Courthouse Office Closed – Thanksgiving Holiday
December	15	Hunting and Fishing License goes on Sale for new year
December	24/25	Courthouse Office Closed – Christmas Holiday
December	31	Deadline to Renew Snowmobiles and Off-Highway Vehicles without a \$5 Penalty