NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2020 - June 30, 2021
County Name: UNION COUNTY County Number: 88

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:
Meeting Date: 3/9/2020 Meeting Time: 10:00 AM Meeting Location: Union County Board of Supervisors Office

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-gov-appeals

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

County Website (if available): www.unioncountyiowa.org
County Telephone Number: (641) 782-1701

		Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	6,117,567	6,010,324	5,223,949	8.22
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	244,530	246,250	253,354	
Net Current Property Taxes	4	5,873,037	5,764,074	4,970,595	
Delinquent Property Tax Revenue	5	2,800	1,250	9,269	
Penalties, Interest & Costs on Taxes	6	20,750	28,268	89,932	
Other County Taxes/TIF Tax Revenues	7	856,953	813,849	799,758	3.51
Intergovernmental	8	3,381,452	3,265,145	3,518,028	
Licenses & Permits	9	17,775	23,700	25,392	
Charges for Service	10	449,709	443,089	486,935	
Use of Money & Property	11	60,310	62,200	185,119	
Miscellaneous	12	747,000	619,800	283,586	
Subtotal Revenues	13	11,409,786	11,021,375	10,368,614	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	9,578,052	
Operating Transfers In	15	962,119	1,001,273	1,096,019	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	12,371,905	12,022,648	21,042,685	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,133,686	2,103,707	1,749,135	10.45
Physical Health and Social Services	19	504,698	569,264	422,038	9.36
Mental Health, ID & DD	20	495,156	495,156	495,156	0.00
County Environment and Education	21	653,136	650,898	562,799	7.73
Roads & Transportation	22	3,866,401	3,864,009	4,141,629	-3.38
Government Services to Residents	23	501,488	555,243	530,266	-2.75
Administration	24	1,189,529	1,254,389	1,146,822	1.84
Nonprogram Current	25	0	0	0	
Debt Service	26	1,937,683	1,931,723	2,954,078	-19.01
Capital Projects	27	2,325,543	5,109,440	1,866,596	11.62
Subtotal Expenditures	28	13,607,320	16,533,829	13,868,519	
Other Financing Uses:					
Operating Transfers Out	29	962,119	1,001,273	1,096,019	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	14,569,439	17,535,102	14,964,538	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-2,197,534	-5,512,454	6,078,147	
Beginning Fund Balance - July 1,	33	5,615,703	11,128,157	5,050,010	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	3,418,169	5,615,703	11,128,157	
Total Ending Fund Balance - June 30,	40	3,418,169	5,615,703	11,128,157	

Proposed property taxation by type:		Proposed tax rates per $1,000 taxable valuation:	
Countywide Levies*:	5,131,257		
Rural Only Levies*:	986,310	Urban Areas:	10.09339
Special District Levies*:	0	Rural Areas:	13.99339
TIF Tax Revenues:	0	Any special district tax rates not included.	
Utility Replacement Excise Tax:	275,126		

Explanation of any significant items in the budget:

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2020 - June 30, 2021
County Name: UNION COUNTY County Number: 88

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

Meeting Date: 2/24/2020 Meeting Time: 10:00 AM Meeting Location: Union County Boardroom 300 N Pine St Creston, IA 50801

Contact Person: Sandy Hysell Union County Auditor 300 N Pine St Creston, IA 50801 Contact Phone Number: (641) 782-1701

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available) County Telephone Number
www.unioncountyiowa.org (641) 782-1701

		Current Year Certified Property Tax FY 2019/2020	Budget Year Effective Property Tax FY 2020/2021	Budget Year Proposed Maximum Property Tax FY 2020/2021	Proposed Percentage Change
Taxable Valuations-General Services	1	538,364,134	528,674,862	528,674,862	
Requested Tax Dollars-General Basic	2	1,884,274		1,850,362	
Requested Tax Dollars-General Supplemental	3	1,374,443		1,410,050	
Requested Tax Dollars-General Services Total	4	3,258,717	3,258,717	3,260,412	0.05
Estimated Tax Rate-General Services	5	6.05300	6.16393	6.16714	
Taxable Valuations-Rural Services	6	280,491,424	268,266,874	268,266,874	
Requested Tax Dollars-Rural Basic	7	1,064,260		1,046,241	
Requested Tax Dollars-Rural Supplemental	8	0			
Requested Tax Dollars-Rural Services Total	9	1,064,260	1,064,260	1,046,241	-1.69
Estimated Tax Rate-Rural Services	10	3.79427	3.96717	3.90000	

Explanation of significant increases in the budget (explanation required if Proposed Percentage Change is greater than 2%):

-

If applicable, the above notice is also available online at:

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.
Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.
Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

PROPOSED BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2020/2021 Capital Projects	Debt Service	Permanent	TOTALS Budget 2020/2021	TOTALS Re-Est 2019/2020	TOTALS Actual 2018/2019	
Taxes Levied on Property	1	3,128,927	1,395,760		1,592,880		6,117,567	6,010,324	5,223,949	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	142,175	67,545		34,810		244,530	246,250	253,354	3
Net Current Property Taxes	4	2,986,752	1,328,215		1,558,070		5,873,037	5,764,074	4,970,595	4
Delinquent Property Tax Revenue	5	1,500	800		500		2,800	1,250	9,269	5
Penalties, Interest & Costs on Taxes	6	20,750					20,750	28,268	89,932	6
Other County Taxes/TIF Tax Revenues	7	265,344	523,666	0	67,943	0	856,953	813,849	799,758	7
Intergovernmental	8	419,870	2,898,512	0	63,070	0	3,381,452	3,265,145	3,518,028	8
Licenses & Permits	9	11,675	6,100	0	0	0	17,775	23,700	25,392	9
Charges for Service	10	447,209	2,500	0	0	0	449,709	443,089	486,935	10
Use of Money & Property	11	42,510	14,150	450	3,200	0	60,310	62,200	185,119	11
Miscellaneous	12	49,500	680,000	0	17,500	0	747,000	619,800	283,586	12
Subtotal Revenues	13	4,245,110	5,453,943	450	1,710,283	0	11,409,786	11,021,375	10,368,614	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	9,578,052	14
Operating Transfers In	15	0	911,119	51,000	0	0	962,119	1,001,273	1,096,019	15
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	0	0	16
Total Revenues & Other Sources	17	4,245,110	6,365,062	51,450	1,710,283	0	12,371,905	12,022,648	21,042,685	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	2,009,075	124,611			0	2,133,686	2,103,707	1,749,135	18
Physical Health and Social Services	19	312,138	192,560			0	504,698	569,264	422,038	19
Mental Health, ID & DD	20	0	495,156			0	495,156	495,156	495,156	20
County Environment and Education	21	491,318	161,818			0	653,136	650,898	562,799	21
Roads & Transportation	22	0	3,866,401			0	3,866,401	3,864,009	4,141,629	22
Government Services to Residents	23	498,488	3,000			0	501,488	555,243	530,266	23
Administration	24	1,189,529	0			0	1,189,529	1,254,389	1,146,822	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	0		1,937,683	0	1,937,683	1,931,723	2,954,078	26
Capital Projects	27	0	885,188	1,440,355		0	2,325,543	5,109,440	1,866,596	27
Subtotal Expenditures	28	4,500,548	5,728,734	1,440,355	1,937,683	0	13,607,320	16,533,829	13,868,519	28
Other Financing Uses:										
Operating Transfers Out	29	89,214	872,905	0	0	0	962,119	1,001,273	1,096,019	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	4,589,762	6,601,639	1,440,355	1,937,683	0	14,569,439	17,535,102	14,964,538	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-344,652	-236,577	-1,388,905	-227,400	0	-2,197,534	-5,512,454	6,078,147	32
Beginning Fund Balance - July 1, 2020	33	1,026,611	1,671,942	2,520,283	396,867	0	5,615,703	11,128,157	5,050,010	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	0	0	0	0	0	0	0	0	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	681,959	1,435,365	1,131,378	169,467	0	3,418,169	5,615,703	11,128,157	39
Total Ending Fund Balance - June 30,	40	681,959	1,435,365	1,131,378	169,467	0	3,418,169	5,615,703	11,128,157	40

Proposed tax rate per $1,000 valuation for County purposes: _ urban areas; _ rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2020 - June 30, 2021

County Number: 88 County Name: UNION COUNTY Date Adopted: (entered upon proposal)

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any. For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more.
Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
CASH
County MHDS Fund Levy Dollars (cannot exceed statutory max) 426,657

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		528,674,862		507,354,572	
General Basic	2	1,850,362		3.50000		1,775,741
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	1,850,362				1,775,741
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	1,410,050		2.66714		1,353,186
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
County MHDS Fund (from certification above)	8	426,657		0.80703		409,450
Debt Service (from Form 703 col. I Countywide total)	9	1,659,383	531,984,709	3.11923	510,664,419	1,592,880
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	5,346,452		10.09339		5,131,257
B. All Rural Services Only Levies:	13		268,266,874		252,900,007	
Rural Services Basic	14	1,046,241		3.90000		986,310
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	1,046,241		3.90000		986,310
Subtotal Countywide/All Rural Services (A + B)	21	6,392,693		13.99339		6,117,567
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	6,392,693				6,117,567

Compensation Schedule for FY 2020/2021

Elected Official	Annual Salary
Attorney	107,723
Auditor	60,266
Recorder	60,266
Treasurer	60,266
Sheriff	80,559
Supervisors	28,701
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers	2
	Names of Official County Newspapers:
1	Creston News Advertiser
2	Afton Star
3	
4	
5	
6	

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated,the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levieswere voted on all taxable property of this county

(Board Chairperson) (County Auditor)

COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification)

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	RECORD KEY		UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
		1			0		0
		2			0		0
		3			0		0
		4			0		0
		5			0		0
		6			0		0
		7			0		0
		8			0		0
		9			0		0
		10			0		0
		11			0		0
		12			0		0
		13			0		0
		14			0		0
		15			0		0
		16			0		0
		17			0		0
		18			0		0
		19			0		0
		20			0		0
		21			0		0
		22			0		0
		23			0		0
		24			0		0
		25			0		0
		26			0		0
		27			0		0
		28			0		0
		29			0		0
		30	0	0		0	0

REVENUES DETAIL
County Name: UNION COUNTY
County No: 88

		GENERAL FUND			SPECIAL REVENUE FUNDS									TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	
TAXED LEVIED ON PROPERTY	1	1,775,741	1,353,186		409,450	986,310	0		0		1,592,880		6,117,567	6,010,324	5,223,949	1
Less: Uncoll: Del. Taxes Levy Year	2												0			2
Less: Credits to Taxpayers	3	81,720	60,455		21,755	45,790					34,810		244,530	246,250	253,354	3
1000 Net Current Property Taxes	4	1,694,021	1,292,731		387,695	940,520	0		0		1,558,070		5,873,037	5,764,074	4,970,595	4
1010 Delinq. Property Tax Revenue	5	1,000	500		300	500					500		2,800	1,250	9,269	5
11XX Penalties, Int, & Costs on Taxes	6	20,750											20,750	28,268	89,932	6
OTHER COUNTY TAXES/TIF REVENUES																
12XX Other County Taxes	7	1,900	1,959		678	350					1,440		6,327	5,046	7,266	7
13XX Voter Approved Local Option Taxes	8	130,000				175,500		270,000					575,500	545,750	541,648	8
14XX Gambling Taxes	9												0			9
15XX TIF Tax Revenues	10												0			10
16XX Utility Tax Replacement Excise Taxes	11	74,621	56,864		17,207	59,931	0		0		66,503		275,126	263,053	250,844	11
17XX Taxes Collected for Other Governments	11B												0			11B
Subtotal	12	206,521	58,823	0	17,885	235,781	0	270,000	0	0	67,943	0	856,953	813,849	799,758	12
INTERGOVERNMENTAL REVENUE																
20XX State Shared Revenues	13							2,644,709					2,644,709	2,580,479	2,709,844	13
21XX State Replacements Against Levied Taxes	14	81,720	60,455		21,755	45,790					34,810		244,530	246,250	253,354	14
22XX Other State Tax Replacements	15	700	495		175	255					410		2,035	1,940	2,098	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	137,500	52,750		18,700	10,950				0	27,850		247,750	211,500	245,749	16
25XX Contributions from Other Intergovernmental Units	17	25,650	13,100					27,206					65,956	86,306	37,076	17
26XX, 27XX State Grants and Entitlements	18	47,500				73,972			55,000				176,472	138,670	269,907	18
28XX Federal Grants and Entitlements	19												0			19
29XX Payments in Lieu of Taxes	20												0			20
Subtotal (lines 13 - 20)	21	293,070	126,800	0	40,630	130,967	0	2,671,915	55,000	0	63,070	0	3,381,452	3,265,145	3,518,028	21
3XXX Licenses & Permits	22	11,675				6,100							17,775	23,700	25,392	22
4XXX, 5XXX Charges for Service	23	446,709	500						2,500				449,709	443,089	486,935	23
6XXX Use of Money & Property	24	42,510							14,150	450	3,200		60,310	62,200	185,119	24
8XXX Miscellaneous	25	37,000	12,500					680,000			17,500		747,000	619,800	283,586	25
Total Revenues	26	2,753,256	1,491,854	0	446,510	1,313,868	0	3,621,915	71,650	450	1,710,283	0	11,409,786	11,021,375	10,368,614	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																
9000 From General Basic	27							89,214					89,214	101,080	139,583	27
9020 From Rural Services Basic	28							821,905	0				821,905	850,193	822,809	28
90xx From Other Budgetary Funds	29									51,000	0		51,000	50,000	133,627	29
Subtotal (lines 27- 29)	30	0	0	0	0	0	0	911,119	0	51,000	0	0	962,119	1,001,273	1,096,019	30
91XX Proceeds\Gen Long-Term Debt	31												0		9,578,052	31
92XX Proceeds\Gen Capital Asset Sales	32												0			32
Total Revenues and Other Sources	33	2,753,256	1,491,854	0	446,510	1,313,868	0	4,533,034	71,650	51,450	1,710,283	0	12,371,905	12,022,648	21,042,685	33
Beginning Fund Balance - July 1, NaN	34	809,105	217,506		89,500	269,206		841,274	471,962	2,520,283	396,867		5,615,703	11,128,157	5,050,010	34
Total Resources	35	3,562,361	1,709,360	0	536,010	1,583,074	0	5,374,308	543,612	2,571,733	2,107,150	0	17,987,608	23,150,805	26,092,695	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0		0		0		0	0	0	36

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
County Name: UNION COUNTY
County No: 88

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	345,964	121,727			95,111					562,802	566,389	494,726	1
1010 - Investigations	2										0			2
1020 - Unified Law Enforcement	3	100,000									100,000	97,050	73,004	3
1030 - Contract Law Enforcement	4										0			4
1040 - Law Enforcement Communications	5		152,775								152,775	145,500	137,136	5
1050 - Adult Correctional Services	6	380,592	164,695						28,000		573,287	589,052	487,840	6
1060 - Administration	7	153,013	61,860								214,873	205,000	183,781	7
Subtotal	8	979,569	501,057	0	0	95,111	0	0	28,000	0	1,603,737	1,602,991	1,376,487	8
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	246,494	97,455								343,949	315,516	219,768	9
1110 - Medical Examiner	10	41,000									41,000	60,000	36,612	10
1120 - Child Support Recovery	11										0			11
Subtotal	12	287,494	97,455	0	0	0	0	0	0	0	384,949	375,516	256,380	12
EMERGENCY SERVICES														
1200 - Ambulance Services	13										0			13
1210 - Emergency Management	14		110,000								110,000	100,000	100,000	14
1220 - Fire Protection & Rescue Services	15										0			15
1230 - E911 Service Board	16					1,500					1,500	1,000	1,001	16
Subtotal	17	0	110,000	0	0	1,500	0	0	0	0	111,500	101,000	101,001	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18		2,500								2,500	2,200	2,997	18
1410 - Research & Other Assistance	19										0			19
1420 - Bailiff Services	20										0			20
Subtotal	21	0	2,500	0	0	0	0	0	0	0	2,500	2,200	2,997	21
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22		17,000								17,000	17,000	10,989	22
1510 - (Reserved)	23													23
1520 - Detention Services	24										0			24
1530 - Court Costs	25		4,000								4,000	3,000		25
1540 - Service of Civil Papers	26										0			26
Subtotal	27	0	21,000	0	0	0	0	0	0	0	21,000	20,000	10,989	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28										0			28
1610 - Juvenile Representation Services	29										0			29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		10,000								10,000	2,000	1,281	30
Subtotal	31	0	10,000	0	0	0	0	0	0	0	10,000	2,000	1,281	31
Total - Public Safety & Legal Services	32	1,267,063	742,012	0	0	96,611	0	0	28,000	0	2,133,686	2,103,707	1,749,135	32

SERVICE AREA 3
PHYSICAL HEALTH & SOCIAL SERVICES
County Name: UNION COUNTY
County No: 88

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	1										0			1
3010 - Communicable Disease Prevention & Control Services	2										0			2
3020 - Sanitation	3	525				146,960					147,485	146,956	123,212	3
3040 - Health Administration	4										0			4
3050 - Support of Hospitals	5										0			5
Subtotal	6	525	0	0	0	146,960	0	0	0	0	147,485	146,956	123,212	6
SERVICES TO POOR PROGRAM														
3100 - Administration	7	59,740	13,424								73,164	59,253	52,350	7
3110 - General Welfare Services	8	32,000									32,000	32,000	23,000	8
3120 - Care in County Care Facility	9										0			9
Subtotal	10	91,740	13,424	0	0	0	0	0	0	0	105,164	91,253	75,350	10
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	25,400	3,940								29,340	28,424	23,235	11
3210 - General Services to Veterans	12	43,850									43,850	49,350	32,364	12
Subtotal	13	69,250	3,940	0	0	0	0	0	0	0	73,190	77,774	55,599	13
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14	45,000									45,000	45,000	49,910	14
3310 - Family Protective Services	15		55,000								55,000	125,000	49,816	15
3320 - Services for Disabled Children	16										0			16
Subtotal	17	45,000	55,000	0	0	0	0	0	0	0	100,000	170,000	99,726	17
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	18	30,259									30,259	29,871	29,780	18
3410 - Other Social Services	19								45,600		45,600	45,910	37,162	19
3420 - Social Services Business Operations	20										0			20
Subtotal	21	30,259	0	0	0	0	0	0	45,600	0	75,859	75,781	66,942	21
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22		3,000								3,000	7,500	1,209	22
3510 - Preventive Services	23										0			23
Subtotal	24	0	3,000	0	0	0	0	0	0	0	3,000	7,500	1,209	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	236,774	75,364	0	0	146,960	0	0	45,600	0	504,698	569,264	422,038	25

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
County Name: UNION COUNTY
County No: 88

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
SERVICES TO PERSONS WITH:														
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS														
400X - Information & Education Services	1										0			1
402X - Coordination Services	2										0			2
403X- Personal & Environ. Sprt	3										0			3
404X-Treatment Services	4										0			4
405X-Vocational & Day Services	5										0			5
406X-Lic/Cert. Living Arrangements	6										0			6
407X - Inst/Hospital & Commit Services	7										0			7
Subtotal	8	0	0	0	0	0	0	0	0	0	0	0	0	8
42XX - INTELLECTUAL DISABILITY														
420X - Information & Education Services	9										0			9
422X - Coordination Services	10										0			10
423X- Personal & Environ. Sprt	11										0			11
424X-Treatment Services	12										0			12
425X-Vocational & Day Services	13										0			13
426X-Lic/Cert. Living Arrangements	14										0			14
427X - Inst/Hospital & Commit Services	15										0			15
Subtotal	16	0	0	0	0	0	0	0	0	0	0	0	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES														
430X - Information & Education Services	17										0			17
432X - Coordination Services	18										0			18
433X- Personal & Environ. Sprt	19										0			19
434X-Treatment Services	20										0			20
435X-Vocational & Day Services	21										0			21
436X-Lic/Cert. Living Arrangements	22										0			22
437X - Inst/Hospital & Commit Services	23										0			23
Subtotal	24	0	0	0	0	0	0	0	0	0	0	0	0	24
44XX - GENERAL ADMINISTRATION														
4411-Direct Administration	25										0			25
4412-Purchased Administration	26										0			26
4413-Distrib to Regional Fiscal Agent	27				495,156						495,156	495,156	495,156	27
Subtotal	28	0	0	0	495,156	0	0	0	0	0	495,156	495,156	495,156	28
45XX - COUNTY PRVD CASE MGMT														
Subtotal	29										0			29
46XX - COUNTY PRVD SERVICES														
Subtotal	30										0			30
47XX - BRAIN INJURY														
470X - Information & Education Services	31										0			31
472X - Coordination Services	32										0			32
473X- Personal & Environ. Sprt	33										0			33
474X-Treatment Services	34										0			34
475X-Vocational & Day Services	35										0			35
476X-Lic/Cert. Living Arrangements	36										0			36
477X - Inst/Hospital & Commit Services	37										0			37
Subtotal	38	0	0	0	0	0	0	0	0	0	0	0	0	38
Total - Mental Health, ID & DD	39	0	0	0	495,156	0	0	0	0	0	495,156	495,156	495,156	39

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
County Name: UNION COUNTY
County No: 88

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation	1								41,000		41,000	33,500		1
6010 - Weed Eradication	2					50,608					50,608	65,020	42,445	2
6020 - Solid Waste Disposal	3					37,210					37,210	37,210	34,245	3
6030 - Environmental Restoration	4										0			4
Subtotal	5	0	0	0	0	87,818	0	0	41,000	0	128,818	135,730	76,690	5
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	6	172,346	86,715								259,061	253,992	243,437	6
6110 - Maintenance & Operations	7	173,000									173,000	169,000	160,676	7
6120 - Recreation & Environmental Educ.	8										0			8
Subtotal	9	345,346	86,715	0	0	0	0	0	0	0	432,061	422,992	404,113	9
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter	10										0			10
6210 - Animal Bounties & State Apiarist Expenses	11	200									200	200	55	11
Subtotal	12	200	0	0	0	0	0	0	0	0	200	200	55	12
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls	13	7,499									7,499	7,418	6,337	13
6310 - Housing Rehabilitation & Develop.	14										0			14
6320 - Community Economic Development	15	21,558									21,558	21,558	21,104	15
Subtotal	16	29,057	0	0	0	0	0	0	0	0	29,057	28,976	27,441	16
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries	17					33,000					33,000	33,000	25,500	17
6410 - Historic Preservation	18	5,000									5,000	5,000	4,000	18
6420 - Fair & 4-H Clubs	19	0									0			19
6430 - Fairgrounds	20	25,000									25,000	25,000	25,000	20
6440 - Memorial Halls	21										0			21
6450 - Other Educational Services	22										0			22
Subtotal	23	30,000	0	0	0	33,000	0	0	0	0	63,000	63,000	54,500	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property	24										0			24
6510 - Buildings	25										0			25
6520 - Equipment	26										0			26
6530 - Public Facilities	27										0			27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	404,603	86,715	0	0	120,818	0	0	41,000	0	653,136	650,898	562,799	29

SERVICE AREA 7
ROADS & TRANSPORTATION
County Name: UNION COUNTY
County No: 88

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
7000 - Administration	1							259,830			259,830	248,491	242,239	1
7010 - Engineering	2							254,118			254,118	226,439	201,042	2
Subtotal	3	0	0	0	0	0	0	513,948	0	0	513,948	474,930	443,281	3
ROADWAY MAINTENANCE PROGRAM														
7100 - Bridges & Culverts	4							219,406			219,406	189,780	158,025	4
7110 - Roads	5							1,574,217			1,574,217	1,699,262	1,866,369	5
7120 - Snow & Ice Control	6							171,108			171,108	125,839	245,940	6
7130 - Traffic Controls	7							137,180			137,180	61,824	60,187	7
7140 - Road Clearing	8					218,639		0			218,639	170,169	86,173	8
Subtotal	9	0	0	0	0	218,639	0	2,101,911	0	0	2,320,550	2,246,874	2,416,694	9
GENERAL ROADWAY EXPENDITURES PROGRAM														
7200 - New Equipment	10					16,000		153,894			169,894	355,800	310,604	10
7210 - Equipment Operations	11							809,732			809,732	760,169	920,320	11
7220 - Tools, Materials & Supplies	12							13,277			13,277	14,236	8,216	12
7230 - Real Estate & Buildings	13							39,000			39,000	12,000	42,514	13
Subtotal	14	0	0	0	0	16,000	0	1,015,903	0	0	1,031,903	1,142,205	1,281,654	14
MASS TRANSIT PROGRAM														
7300 - Air Transportation	15										0			15
7310 - Ground Transportation	16										0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	234,639	0	3,631,762	0	0	3,866,401	3,864,009	4,141,629	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
County Name: UNION COUNTY
County No: 88

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
REPRESENTATION SERVICES PROGRAM														
8000 - Elections Administration	1		138,330								138,330	146,566	213,053	1
8010 - Local Elections	2		9,600								9,600	30,450		2
8020 - Township Officials	3		3,500								3,500	3,500	2,220	3
Subtotal	4	0	151,430	0	0	0	0	0	0	0	151,430	180,516	215,273	4
STATE ADMINISTRATIVE SERVICES														
8100 - Motor Vehicle Registrations& Licensing	5	104,571	34,782								139,353	149,933	127,142	5
8101 - Driver Licenses Services	6										0			6
8110 - Recording of Public Documents	7	148,285	59,420						3,000		210,705	224,794	187,851	7
Subtotal	8	252,856	94,202	0	0	0	0	0	3,000	0	350,058	374,727	314,993	8
Total - Government Services to Residents	9	252,856	245,632	0	0	0	0	0	3,000	0	501,488	555,243	530,266	9

SERVICE AREA 9
ADMINISTRATION
County Name: UNION COUNTY
County No: 88

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	1	88,330	72,395								160,725	164,450	158,648	1
9010 - Administrative Management Services	2	115,229	56,992								172,221	168,172	160,346	2
9020 - Treasury Management Services	3	122,687	57,301								179,988	175,827	163,144	3
9030 - Other Policy & Administration	4	48,000									48,000	51,200	44,027	4
Subtotal	5	374,246	186,688	0	0	0	0	0	0	0	560,934	559,649	526,165	5
CENTRAL SERVICES PROGRAM														
9100 - General Services	6	266,440	17,354								283,794	315,255	277,552	6
9110 - Information Tech Services	7	144,850	26,951								171,801	171,885	132,267	7
9120 - GIS Systems	8										0			8
Subtotal	9	411,290	44,305	0	0	0	0	0	0	0	455,595	487,140	409,819	9
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	10		169,000								169,000	202,500	200,981	10
9210 - Safety of Workplace	11										0			11
9220 - Fidelity of Public Officers	12										0			12
9230 - Unemployment Compensation	13		4,000								4,000	5,100	9,857	13
Subtotal	14	0	173,000	0	0	0	0	0	0	0	173,000	207,600	210,838	14
Total - Administration	15	785,536	403,993	0	0	0	0	0	0	0	1,189,529	1,254,389	1,146,822	15

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
County Name: UNION COUNTY
County No: 88

		GENERAL FUND			SPECIAL REVENUE FUNDS								TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations	1												0			1
0020 - Interest on Short-Term Debt	2												0			2
0030 - Other Nonprogram Current	3												0			3
0040 - Other County Enterprises	4												0			4
Total - Nonprogram Current	5	0	0	0	0	0	0	0	0			0	0	0	0	5
LONG-TERM DEBT SERVICE																
0100 - Principal	6										1,585,000	0	1,585,000	1,510,000	2,615,000	6
0110 - Interest and Fiscal Charges	7										352,683	0	352,683	421,723	339,078	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0	0		1,937,683	0	1,937,683	1,931,723	2,954,078	8
CAPITAL PROJECTS																
0200 - Roadway Construction	9							885,188				0	885,188	638,411	1,381,593	9
0210 - Conservation Land Acquisition & Dev.	10									95,000		0	95,000	50,000	133,627	10
0220 - Other Capital Projects	11									1,345,355		0	1,345,355	4,421,029	351,376	11
Total Capital Projects	12	0	0	0	0	0	0	885,188	0	1,440,355		0	2,325,543	5,109,440	1,866,596	12
EXPENDITURES SUMMARY																
Total Public Safety and Legal Services	13	1,267,063	742,012	0	0	96,611	0	0	28,000			0	2,133,686	2,103,707	1,749,135	13
Total Physical Health and Social Services	14	236,774	75,364	0	0	146,960	0	0	45,600			0	504,698	569,264	422,038	14
Total Mental Health, ID & DD	15	0	0	0	495,156	0	0	0	0			0	495,156	495,156	495,156	15
Total County Environment and Education	16	404,603	86,715	0	0	120,818	0	0	41,000			0	653,136	650,898	562,799	16
Total Roads & Transportation	17	0	0	0	0	234,639	0	3,631,762	0			0	3,866,401	3,864,009	4,141,629	17
Total Government Services to Residents	18	252,856	245,632	0	0	0	0	0	3,000			0	501,488	555,243	530,266	18
Total Administration	19	785,536	403,993	0	0	0	0	0	0			0	1,189,529	1,254,389	1,146,822	19
Total Nonprogram Current	20	0	0	0	0	0	0	0	0			0	0	0	0	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0		1,937,683	0	1,937,683	1,931,723	2,954,078	21
Total Capital Projects	22	0	0	0	0	0	0	885,188	0	1,440,355		0	2,325,543	5,109,440	1,866,596	22
Total - All Expenditures	23	2,946,832	1,553,716	0	495,156	599,028	0	4,516,950	117,600	1,440,355	1,937,683	0	13,607,320	16,533,829	13,868,519	23
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
To General Supplemental	24												0			24
To Rural Services Supplemental	25					17,098							17,098	7,897		25
To Secondary Roads	26	89,214				805,807							895,021	933,376	923,162	26
To Other Budgetary Funds	27								50,000				50,000	60,000	172,857	27
Total Operating Transfers Out	28	89,214	0	0	0	822,905	0	0	50,000	0	0	0	962,119	1,001,273	1,096,019	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29												0			29
Increase (Decrease) In Reserves	30												0			30
Fund Balance - Nonspendable	31												0			31
Fund Balance - Restricted	32												0			32
Fund Balance - Committed	33												0			33
Fund Balance - Assigned	34												0			34
Fund Balance - Unassigned	35	526,315	155,644	0	40,854	161,141	0	857,358	376,012	1,131,378	169,467	0	3,418,169	5,615,703	11,128,157	35
Total Ending Fund Balance - June 30,	36	526,315	155,644	0	40,854	161,141	0	857,358	376,012	1,131,378	169,467	0	3,418,169	5,615,703	11,128,157	36
Total Requirements	37	3,562,361	1,709,360	0	536,010	1,583,074	0	5,374,308	543,612	2,571,733	2,107,150	0	17,987,608	23,150,805	26,092,695	37

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service									
Project Name		**Amount of Issue**	**Date Certified To County Auditor (format: XX/XX/XXXX)**	**Principal Due 2020/2021**	**Interest Due 2020/2021**	**Bond Registration Due 2020/2021**	**TOTAL OBLIGATION Due 2020/2021**	**Amount Paid by Other Funds & Debt Service Fund Balance**	**Current Year Utility Replacement & Debt Service Taxes**
General Ob Cap Proj Bnd 1-Refinanced	1	1,720,000	12/28/18	360,000	31,350	500	391,850	46,383	345,467
General Ob Cap Proj Bnd 2	2	3,980,000	03/30/10	310,000	42,795	500	353,295	46,384	306,911
General Ob Refunding Bond	3	510,000	06/29/11	55,000	1,650	500	57,150	46,383	10,767
General Ob Urban Renewal	4	2,125,000	08/22/17	165,000	54,000	500	219,500	46,383	173,117
General Ob Building Project	5	600,000	12/28/18	50,000	17,163	500	67,663	46,383	21,280
General Ob Communications Project	6	7,150,000	12/28/18	645,000	202,725	500	848,225	46,384	801,841
	7						0		0
	8						0		0
	9						0		0
	10						0		0
	11						0		0
	12						0		0
	13						0		0
	14						0		0
	15						0		0
	16						0		0
	17						0		0
	18						0		0
	19						0		0
	20						0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:				1,585,000	349,683	3,000	1,937,683	278,300	1,659,383

This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service									
	21						0		0
	22						0		0
	23						0		0
	24						0		0
	25						0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:				0	0	0	0	0	0

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly.
Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per $1,000 of Taxable Value:	
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

-

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per $1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per $1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

-

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly.
Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per $1,000 of Taxable Value:	
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
-

Comparison of the proposed general basic rate with the statutory maximum 3.95000 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per $1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per $1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:
-