

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**

Fiscal Year July 1, 2025 - June 30, 2026

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: 4/23/2025 Meeting Time: 09:00 AM Meeting Location: Board of Supervisors Office 300 N Pine St Creston, IA 50801

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request. County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult [dom.iowa.gov/local-budget-appeals](http://dom.iowa.gov/local-budget-appeals)

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

County Website (if available)  
[www.unioncountyiowa.gov](http://www.unioncountyiowa.gov)

County Telephone Number  
(641) 782-1701

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	6,306,183	6,147,870	5,710,026	5.09
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	6,306,183	6,147,870	5,710,026	
Delinquent Property Tax Revenue	5	1,550	2,350	2,172	
Penalties, Interest & Costs on Taxes	6	20,600	24,600	57,539	
Other County Taxes/TIF Tax Revenues	7	1,472,522	1,425,313	1,265,044	7.89
Intergovernmental	8	3,777,658	3,640,049	4,024,410	
Licenses & Permits	9	74,025	53,325	126,508	
Charges for Service	10	626,000	490,250	520,125	
Use of Money & Property	11	241,820	208,420	701,956	
Miscellaneous	12	250,451	1,575,100	200,412	
<b>Subtotal Revenues</b>	13	12,770,809	13,567,277	12,608,192	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	5,000,000	0	61,627	
Operating Transfers In	15	972,031	862,454	2,262,925	
Proceeds of Fixed Asset Sales	16	0	0	0	
<b>Total Revenues &amp; Other Sources</b>	17	18,742,840	14,429,731	14,932,744	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	2,788,908	2,631,564	3,835,072	-14.72
Physical Health and Social Services	19	572,638	525,362	529,773	3.97
County Environment and Education	21	984,961	1,217,408	844,334	8.01
Roads & Transportation	22	6,299,950	6,293,250	4,277,808	21.36
Government Services to Residents	23	826,111	805,127	586,469	18.69
Administration	24	1,382,924	1,370,703	1,324,895	2.17
Nonprogram Current	25	40,000	40,000	40,000	0.00
Debt Service	26	1,337,188	1,441,332	2,084,889	-19.91
Capital Projects	27	5,456,375	3,617,500	535,198	219.30
<b>Subtotal Expenditures</b>	28	19,689,055	17,942,246	14,058,438	
Other Financing Uses:					
Operating Transfers Out	29	972,031	862,454	2,262,925	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	20,661,086	18,804,700	16,321,363	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-1,918,246	-4,374,969	-1,388,619	
Beginning Fund Balance - July 1,	33	7,448,449	11,823,418	13,212,037	
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	5,530,203	7,448,449	11,823,418	
<b>Total Ending Fund Balance - June 30,</b>	40	5,530,203	7,448,449	11,823,418	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,200,771	Urban Areas:		8.50679	
Rural Only Levies*:	1,105,412	Rural Areas:		11.99505	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	365,000				
Utility Replacement Excise Tax:	333,982				

Explanation of any significant items in the budget or additional virtual meeting information:

County Environment & Education: Increase due to maint on new conservation cabins, local share economic development and other county contributions. Roads and Transportation: Increase due to material costs. Government Services to Residents: increase costs in elections and purchase of new lap tops. Captial Projects: Incerase due to TIF bonding and roads construction in TIF area.