

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
 Fiscal Year July 1, 2026 - June 30, 2027  
 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: 4/22/2026 Meeting Time: 09:05 AM Meeting Location: Union County Board of Supervisors Office 300 N Pine St Creston Iowa

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 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	6,374,889	6,306,183	5,898,650	3.96
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	250,700	0	0	
Net Current Property Taxes	4	6,124,189	6,306,183	5,898,650	
Delinquent Property Tax Revenue	5	1,820	1,550	2,222	
Penalties, Interest & Costs on Taxes	6	44,600	20,600	55,034	
Other County Taxes/TIF Tax Revenues	7	1,747,549	1,472,522	1,422,307	10.85
Intergovernmental	8	3,802,932	3,777,658	5,058,210	
Licenses & Permits	9	95,050	74,025	63,305	
Charges for Service	10	583,150	626,000	547,055	
Use of Money & Property	11	313,000	241,820	515,842	
Miscellaneous	12	243,600	252,551	290,018	
<b>Subtotal Revenues</b>	<b>13</b>	<b>12,955,890</b>	<b>12,772,909</b>	<b>13,852,643</b>	
<b>Other Financing Sources:</b>					
General Long-Term Debt Proceeds	14	0	5,000,000	0	
Operating Transfers In	15	1,143,828	972,031	863,454	
Proceeds of Fixed Asset Sales	16	0	0	11,430	
<b>Total Revenues &amp; Other Sources</b>	<b>17</b>	<b>14,099,718</b>	<b>18,744,940</b>	<b>14,727,527</b>	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
<b>Operating:</b>					
Public Safety and Legal Services	18	2,880,861	2,788,908	2,456,705	8.29
Physical Health and Social Services	19	601,057	637,738	474,699	12.52
County Environment and Education	21	934,329	984,961	2,614,974	-40.23
Roads & Transportation	22	6,250,650	6,299,950	4,889,824	13.06
Government Services to Residents	23	862,079	829,511	780,617	5.09
Administration	24	1,368,507	1,505,924	1,292,606	2.89
Nonprogram Current	25	40,000	40,000	40,000	0.00
Debt Service	26	1,747,938	1,503,399	1,332,438	14.54
Capital Projects	27	5,221,000	1,456,375	3,257,002	26.61
<b>Subtotal Expenditures</b>	<b>28</b>	<b>19,906,421</b>	<b>16,046,766</b>	<b>17,138,865</b>	
<b>Other Financing Uses:</b>					
Operating Transfers Out	29	1,143,828	972,031	863,454	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	<b>31</b>	<b>21,050,249</b>	<b>17,018,797</b>	<b>18,002,319</b>	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>32</b>	<b>-6,950,531</b>	<b>1,726,143</b>	<b>-3,274,792</b>	
Beginning Fund Balance - July 1,	33	10,274,845	8,548,702	11,823,494	
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	3,324,314	10,274,845	8,548,702	
<b>Total Ending Fund Balance - June 30,</b>	<b>40</b>	<b>3,324,314</b>	<b>10,274,845</b>	<b>8,548,702</b>	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	
Rural Only Levies*:	Urban Areas: 7.64801
Special District Levies*:	Rural Areas: 11.03467
TIF Tax Revenues:	Any special district tax rates not included.
Utility Replacement Excise Tax:	

Explanation of any significant items in the budget or additional virtual meeting information:  
 Increases are due to increase in doing business; wages; inmate care and housing and expense in Wind Turbine TIF area;