

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2024 - June 30, 2025

County Name: LUCAS COUNTY County Number: 59

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

Meeting Date: 4/22/2024 Meeting Time: 09:30 AM Meeting Location: Supervisors Board Room Lucas County Courthouse 916 Braden Ave Chariton, IA 50049

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

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)
lucascounty.iowa.gov

County Telephone Number
(641) 774-4512

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	4,111,656	4,060,749	3,401,748	9.94
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	169,800	166,600	0	
Net Current Property Taxes	4	3,941,856	3,894,149	3,401,748	
Delinquent Property Tax Revenue	5	1,200	900	683	
Penalties, Interest & Costs on Taxes	6	15,150	23,000	28,793	
Other County Taxes/TIF Tax Revenues	7	500,307	457,851	795,828	-20.71
Intergovernmental	8	3,202,621	3,349,870	4,462,832	
Licenses & Permits	9	1,850	1,850	75,954	
Charges for Service	10	240,140	196,590	296,934	
Use of Money & Property	11	100,000	35,000	110,009	
Miscellaneous	12	177,100	242,500	490,602	
Subtotal Revenues	13	8,180,224	8,201,710	9,663,383	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	856,766	845,511	803,797	
Proceeds of Fixed Asset Sales	16	500	500	2,193	
Total Revenues & Other Sources	17	9,037,490	9,047,721	10,469,573	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	1,485,307	1,481,787	1,289,734	7.31
Physical Health and Social Services	19	819,305	928,753	655,854	11.77
County Environment and Education	21	363,242	859,860	654,232	-25.49
Roads & Transportation	22	5,049,922	4,779,433	4,436,724	6.69
Government Services to Residents	23	455,565	420,553	382,341	9.16
Administration	24	1,642,413	2,059,287	1,961,171	-8.49
Nonprogram Current	25	0	0	0	
Debt Service	26	0	0	0	
Capital Projects	27	756,000	757,246	70,686	227.03
Subtotal Expenditures	28	10,571,754	11,286,919	9,450,742	
Other Financing Uses:					
Operating Transfers Out	29	856,766	845,511	803,797	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	11,428,520	12,132,430	10,254,539	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,391,030	-3,084,709	214,834	
Beginning Fund Balance - July 1,	33	3,966,529	7,051,238	6,836,404	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	1,505,024	3,966,529	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	70,475	0	7,051,238	
Total Ending Fund Balance - June 30,	40	1,575,499	3,966,529	7,051,238	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	2,696,881	Urban Areas: 6.37205			
Rural Only Levies*:	1,414,775				
Special District Levies*:	0	Rural Areas: 11.30962			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	99,307				

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

Revenues decreased due mainly to unfunded mandates passed down by the State. Public Safety and Legal Services, Physical Health & Social Services, Roads & Transportation, Government Services to residents all increased slightly due to increase in insurance and cost of services to residents. County Environment and Education decreased due to completing rebuilding of Pin Oak Marsh. Administration decreased slightly due to Mental Health Advocate becoming an employee of Dallas County. All employees received a 3.2 % cost of living increase. The County Attorney, Auditor, Recorder and Treasurer also received a \$2000 one time bump to bring salaries back in line. Due to the rise in the cost of services to County residents it is necessary to exceed the 3.5 General Basic Levy Rate and the 3.95 Rural Basic to continue the same quality of services to residents. Tax levies are less this year than last due to the changes made by HF718.