

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
 Fiscal Year July 1, 2022 - June 30, 2023
 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: 3/28/2022 Meeting Time: 09:00 AM Meeting Location: Lucas County Courthouse 916 Braden Ave Chardon, 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-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) lucascountry.iowa.gov County Telephone Number (641) 774-4512

	Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property	1 3,626,616	3,846,598	3,402,427	3.24
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0	0	
Less: Credits to Taxpayers	3 97,000	225,200	0	
Net Current Property Taxes	4 3,529,616	3,621,398	3,402,427	
Delinquent Property Tax Revenue	5 11,800	24,500	34,801	5.06
Penalties, Interest & Costs on Taxes	6 26,000	27,000	44,166	
Other County Taxes/TIF Tax Revenues	7 646,201	631,849	739,829	-6.54
Intergovernmental	8 4,442,740	3,135,077	3,955,353	
Licenses & Permits	9 1,850	250	2,297	
Charges for Service	10 259,310	263,895	288,726	
Use of Money & Property	11 67,000	75,000	43,694	
Miscellaneous	12 172,800	192,564	237,025	
Subtotal Revenues	13 9,157,317	7,971,533	8,748,318	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0	0	0	
Operating Transfers In	15 803,797	803,106	782,660	
Proceeds of Fixed Asset Sales	16 500	500	0	
Total Revenues & Other Sources	17 9,961,614	8,775,139	9,530,978	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18 1,436,303	1,375,626	1,180,042	10.33
Physical Health and Social Services	19 755,910	620,804	466,984	23.33
Mental Health, ID & DD	20 0	430,079	325,418	
County Environment and Education	21 465,402	463,435	421,666	5.06
Roads & Transportation	22 4,674,678	4,344,504	3,760,630	11.49
Government Services to Residents	23 411,701	383,447	377,266	4.46
Administration	24 2,634,556	1,415,322	1,190,200	48.78
Nonprogram Current	25 0	0	0	
Debt Service	26 0	0	0	
Capital Projects	27 484,000	504,000	67,480	167.82
Subtotal Expenditures	28 10,862,550	9,537,217	7,819,686	
Other Financing Uses:				
Operating Transfers Out	29 803,797	803,106	782,660	
Refunded Debt/Payments to Escrow	30 0	0	0	
Total Expenditures & Other Uses	31 11,666,347	10,340,323	8,602,346	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -1,704,733	-1,565,184	928,632	
Beginning Fund Balance - July 1,	33 3,511,697	5,076,881	4,148,249	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	
Fund Balance - Nonspendable	35 0	0	0	
Fund Balance - Restricted	36 0	1,244,671	4,248,873	
Fund Balance - Committed	37 0	0	0	
Fund Balance - Assigned	38 0	0	0	
Fund Balance - Unassigned	39 1,806,964	2,267,026	828,008	
Total Ending Fund Balance - June 30,	40 1,806,964	3,511,697	5,076,881	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:		
Countywide Levies*:	2,370,192			
Rural Only Levies*:	1,256,424	Urban Areas:		
Special District Levies*:	0	Rural Areas:		
TIF Tax Revenues:	194,731			
Utility Replacement Excise Tax:	99,895			

Any special district tax rates not included.

Explanation of any significant items in the budget or additional financial information:
 Property tax revenues increased slightly from 2021 mainly due to a decrease in other county taxes and fire revenue. Law enforcement expenses increased due to being fully staffed. Public Health increased due to Covid expenses; increases in health insurance, property and vehicle insurance and increased cost of materials for secondary roads. Mental Health no longer has its own levy and is a subfund of the General Basic fund. All employees will receive a 4% wage increase.

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 tax 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:	4.07390
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	229,904

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

It is necessary to exceed the maximum statutory limit in order to provide the same services to residents.