

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET

Fiscal Year July 1, 2025 - June 30, 2026

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: 4/16/2025 Meeting Time: 09:30 AM Meeting Location: Lucas County Courthouse Supervisors Board Room 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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	4,070,723	4,111,656	3,860,715	2.68
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	169,800	0	
Net Current Property Taxes	4	4,070,723	3,941,856	3,860,715	
Delinquent Property Tax Revenue	5	1,100	1,200	-1,166	
Penalties, Interest & Costs on Taxes	6	20,150	15,150	32,967	
Other County Taxes/TIF Tax Revenues	7	492,408	500,307	648,667	-12.87
Intergovernmental	8	3,467,846	3,202,621	4,123,566	
Licenses & Permits	9	22,050	1,850	85,758	
Charges for Service	10	380,980	240,140	230,873	
Use of Money & Property	11	203,650	100,000	253,530	
Miscellaneous	12	322,268	177,100	266,286	
Subtotal Revenues	13	8,981,175	8,180,224	9,501,196	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	910,982	856,766	845,511	
Proceeds of Fixed Asset Sales	16	0	500	0	
Total Revenues & Other Sources	17	9,892,157	9,037,490	10,346,707	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	1,573,727	1,485,307	1,487,691	2.85
Physical Health and Social Services	19	866,335	819,305	569,114	23.38
County Environment and Education	21	352,653	363,242	1,125,640	-44.03
Roads & Transportation	22	5,118,776	5,049,922	4,222,468	10.10
Government Services to Residents	23	574,220	455,565	379,230	23.05
Administration	24	1,748,742	1,642,413	1,436,861	10.32
Nonprogram Current	25	0	0	0	
Debt Service	26	0	0	0	
Capital Projects	27	466,000	756,000	80,472	140.64
Subtotal Expenditures	28	10,700,453	10,571,754	9,301,476	
Other Financing Uses:					
Operating Transfers Out	29	910,982	856,766	845,511	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	11,611,435	11,428,520	10,146,987	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-1,719,278	-2,391,030	199,720	
Beginning Fund Balance - July 1,	33	4,859,928	7,250,958	7,051,238	
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	3,140,650	4,859,928	7,250,958	
Total Ending Fund Balance - June 30,	40	3,140,650	4,859,928	7,250,958	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	2,622,496				
Rural Only Levies*:	1,448,227				
Special District Levies*:	0	Urban Areas:		5.98948	
TIF Tax Revenues:	0	Rural Areas:		10.85808	
Utility Replacement Excise Tax:	91,408	Any special district tax rates not included.			

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

Insurance increases, MH DS transition, increase in costs to provide ongoing services to residents Changes in Legislation