

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
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: 4/6/2026 Meeting Time: 10:00 AM Meeting Location: Supervisors Office Lucas County Courthouse 916 Braden Ave Chariton, Iowa 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 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	4,453,449	4,070,723	3,963,292	6.00
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	183,690	0	0	
Net Current Property Taxes	4	4,269,759	4,070,723	3,963,292	
Delinquent Property Tax Revenue	5	1,100	1,100	45	
Penalties, Interest & Costs on Taxes	6	19,650	20,150	38,761	
Other County Taxes/TIF Tax Revenues	7	485,522	492,408	624,321	-11.81
Intergovernmental	8	3,492,038	3,467,846	3,534,242	
Licenses & Permits	9	20,000	22,050	62,503	
Charges for Service	10	334,247	380,980	328,671	
Use of Money & Property	11	200,490	203,650	346,910	
Miscellaneous	12	424,843	322,268	382,386	
Subtotal Revenues	13	9,247,649	8,981,175	9,281,131	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	1,324,312	910,982	856,726	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	10,571,961	9,892,157	10,137,857	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	1,760,092	1,573,730	1,499,370	8.35
Physical Health and Social Services	19	815,658	866,335	631,382	13.66
County Environment and Education	21	330,211	352,653	629,287	-27.56
Roads & Transportation	22	5,710,490	5,118,776	4,116,590	17.78
Government Services to Residents	23	473,377	574,220	432,036	4.68
Administration	24	1,539,252	1,748,742	1,531,789	0.24
Nonprogram Current	25	0	0	0	
Debt Service	26	0	0	0	
Capital Projects	27	597,000	466,000	63,480	206.67
Subtotal Expenditures	28	11,226,080	10,700,456	8,903,934	
Other Financing Uses:					
Operating Transfers Out	29	1,324,312	910,982	856,726	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	12,550,392	11,611,438	9,760,660	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,978,431	-1,719,281	377,197	
Beginning Fund Balance - July 1,	33	5,896,119	7,615,400	7,238,203	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	2,686,111	0	6,275,646	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	1,339,754	
Fund Balance - Unassigned	39	1,231,577	5,896,119	0	
Total Ending Fund Balance - June 30,	40	3,917,688	5,896,119	7,615,400	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	2,756,104	Urban Areas:		5.40021	
Rural Only Levies*:	1,697,345	Rural Areas:		10.22312	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:					

84,522

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

A decrease in Tif revenue offset the slight increase in taxes levied. Expenditures increased due to increases in Emergency Management costs, Insurance rate increases and addition of 1 Deputy Sheriff. All county employees received a 3.5% increase in wages with elected officials receiving slight stipends for extra duties.