

**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
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
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	
<b>Subtotal Revenues</b>	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	
<b>Total Revenues &amp; Other Sources</b>	17	10,571,961	9,892,157	10,137,857	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
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
<b>Subtotal Expenditures</b>	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	
<b>Total Expenditures &amp; Other Uses</b>	31	12,550,392	11,611,438	9,760,660	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	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	
<b>Total Ending Fund Balance - June 30,</b>	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.