

LEGALS

Board of Supervisor’s Room
Humboldt County Courthouse
March 17, 2025

The Board of Supervisors of Humboldt County, Iowa met at 8:30 a.m. on the 17th day of March 2025 with the following members present: Carpenter, Loney, Pedersen, Rasmussen, and Reimers.

Moved by Loney and seconded by Reimers to approve the agenda for March 17, 2025. All voting aye.
Moved by Loney and seconded by Carpenter to approve the minutes from March 10, 2025. All voting aye.
Chairperson, Pedersen opened the meeting up for public concerns. Suzie Tille, River Development Group was present to ask the board if they have had a chance to review what the RDG proposed. Bri Erskine with RWE Wind Energy gave a recap of the open house meeting that RWE held last week. Having no other public concerns, the Board continued with their meeting.

Dean Kruger, Sheriff was present to discuss jailers and deputies receiving overtime pay when they work on a day the courthouse closes due to bad weather. The board decided to follow the union contract as written, with no overtime allowances to pay for a day the courthouse closes for inclement weather. This will be revisited when updating the employee handbook and union contract. All voting aye.

Motioned by Loney and seconded by Rasmussen to approve the application to work in the county right of way for MidAmerican on 180th street. All voting aye.

Moved by Loney and seconded by Rasmussen to set the date and time for public hearing for the FY26 Secondary Roads Budget and 5-year program for March 31, 2025, at 9:00 a.m. All voting aye.

Moved by Rasmussen and seconded by Carpenter to approve the quote for pavement marking for 2025. All voting aye.

Moved by Reimers and seconded by Loney to accept and place on file the 2025 MMP Short Form for Annual Update for Tracy Goodell site #58863. All voting aye.

Moved by Loney and seconded by Rasmussen to approve a 5% increase for IGHCY FY26 health insurance premiums. All voting aye.

Committee Reports:

Carpenter	03/12	ISAC
	03/13	ISAC
	03/14	ISAC
	DD #84 outlet work order	
Loney	03/11	Pocohontas BOS meeting
	03/12	ISAC
	03/13	ISAC
	03/14	ISAC
Reimers	Visited Ag well closure area in Gilmore City	
Petersen	03/12	ISAC
	03/13	ISAC
	03/14	ISAC

Moved by Loney and seconded by Rasmussen to adjourn at 9:22 a.m. All voting aye.

Rick Pedersen, Chair
Humboldt County Board of Supervisors

Trish Erickson, Auditor

NOTICE OF PUBLIC HEARING Proposed TWIN RIVERS School Budget Summary Fiscal Year 2025 - 2026

Location of Public Hearing: Twin Rivers Bode Administration Office 200 College Ave, Bode, IA 50519		Date of Hearing: 04/08/2025	Time of Hearing: 06:15 PM		
The Board of Directors will conduct a public hearing on the proposed 25/26 school budget at the above noted location and time. At the 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 the revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request.					
		Budget 2026	Re-est. 2025	Actual 2024	Avg % 24-26
Taxes Levied on Property	1	1,584,946	1,536,661	1,483,348	% 3.4
Utility Replacement Excise Tax	2	65,782	66,822	72,989	% -5.1
Income Surtaxes	3	71,986	59,859	93,491	% -12.3
Tuition/Transportation Received	4	42,000	50,000	23,312	
Earnings on Investments	5	66,752	77,114	92,070	
Nutrition Program Sales	6	0	1,100	7,552	
Student Activities and Sales	7	0	0	38	
Other Revenues from Local Sources	8	2,000	2,000	24,350	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	954,665	857,018	891,492	
Instructional Support State Aid	11	1,850	0	0	
Other State Sources	12	310,000	307,000	310,800	
Two Tier Assessment Limitation Replacement	13	17,617	17,617	18,162	
Title I Grants	14	38,000	37,000	44,382	
IDEA and Other Federal Sources	15	28,000	33,400	177,573	
Total Revenues	16	3,183,598	3,045,591	3,239,559	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	0	0	0	
Proceeds of Fixed Asset Dispositions	19	0	0	0	
Special Items/Upward Adjustments	20	0	0	0	
Total Revenues & Other Sources	21	3,183,598	3,045,591	3,239,559	
Beginning Fund Balance	22	2,238,635	2,924,655	3,001,585	
Total Resources	23	5,422,233	5,970,246	6,241,144	
*Instruction	24	2,612,500	2,412,500	2,142,906	% 10.4
Student Support Services	25	1,300	1,200	607	
Instructional Staff Support Services	26	98,000	83,000	95,905	
General Administration	27	115,000	107,000	84,190	
School Administration	28	240,000	215,000	206,015	
Business & Central Administration	29	78,000	70,800	68,244	
Plant Operation and Maintenance	30	300,000	270,000	235,853	
Student Transportation	31	245,000	223,500	184,649	
*Total Support Services (lines 25-31)	31A	1,077,300	970,500	875,463	% 10.9
*Noninstructional Programs	32	0	6,800	58,964	
Facilities Acquisition and Construction	33	250,000	270,000	157,005	
Debt Service (Principal, interest, fiscal charges)	34	0	0	0	
AEA Support - Direct to AEA	35	65,714	71,811	82,151	
*Total Other Expenditures (lines 33-35)	35A	315,714	341,811	239,156	% 14.9
Total Expenditures	36	4,005,514	3,731,611	3,316,489	
Transfers Out	37	0	0	0	
Other Uses	38	0	0	0	
Total Expenditures, Transfers Out & Other Uses	39	4,005,514	3,731,611	3,316,489	
Ending Fund Balance	40	1,416,719	2,238,635	2,924,655	
Total Requirements	41	5,422,233	5,970,246	6,241,144	
Proposed Property Tax Rate (per \$1,000 taxable valuation)		8.99063			

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET Fiscal Year July 1, 2025 - June 30, 2026

City of: L UVERNE

The City Council will conduct a public hearing on the proposed Budget at: Lu Verne Public Library Meeting Date: 4/7/2025 Meeting Time: 07:00 PM

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 City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.				
The estimated Total tax levy rate per \$1000 valuation on regular property			14.34188	
The estimated tax levy rate per \$1000 valuation on Agricultural property is			3.00375	
At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.				
Phone Number (515) 882-3206		City Clerk/Finance Officer NAME Sherrie Johnson		
		Budget FY 2026	Re-estimated FY 2025	Actual FY 2024
Revenues & Other Financing Sources				
Taxes Levied on Property	1	196,957	172,722	173,767
Less: Uncol Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	196,957	172,722	173,767
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	52,989	42,493	47,751
Licenses & Permits	7	0	1,300	2,022
Use of Money and Property	8	16,160	13,690	12,628
Intergovernmental	9	122,018	69,258	81,808
Charges for Fees & Servi	10	89,764	71,406	64,145
Special Assessments	11	0	0	0
Miscellaneous	12	5,500	43,480	52,683
Other Financing Sources	13	0	35,000	0
Transfers In	14	0	3,600	20,544
Total Revenues and Other Sources	15	483,388	452,949	455,348
Expenditures & Other Financing Uses				
Public Safety	16	15,231	23,130	11,045
Public Works	17	82,780	108,503	66,524
Health and Social Services	18	2,058	2,000	420
Culture and Recreation	19	102,520	107,859	113,289
Community and Economic Development	20	4,100	4,000	3,925
General Government	21	154,765	116,912	98,351
Debt Service	22	0	0	0
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	361,454	362,404	293,554
Business Type / Enterprises	25	116,184	72,835	92,783
Total ALL Expenditures	26	477,638	435,239	386,337
Transfers Out	27	0	3,600	20,544
Total ALL Expenditures/Transfers Out	28	477,638	438,839	406,881
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	5,750	14,110	48,467
Beginning Fund Balance July 1	30	587,439	573,329	524,862
Ending Fund Balance June 30	31	593,189	587,439	573,329

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET Fiscal Year July 1, 2025 - June 30, 2026

County Name: HUMBOLDT COUNTY County Number: 46

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

Meeting Date: 4/21/2025 Meeting Time: 08:36 AM Meeting Location: Humboldt County Courthouse 203 Main Street Dakota City

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) humboldtcounty.iowa.gov	County Telephone Number (515) 332-1571			
	Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property	1	7,858,813	8,232,297	7,155,583
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	253,666	241,800	291,715
Net Current Property Taxes	4	7,605,147	7,990,497	6,863,868
Delinquent Property Tax Revenue	5	0	0	88
Penalties, Interest & Costs on Taxes	6	10,190	10,140	42,726
Other County Taxes/TIF Tax Revenues	7	834,262	880,484	893,544
Intergovernmental	8	4,158,219	3,726,466	4,787,580
Licenses & Permits	9	26,200	76,200	127,396
Charges for Service	10	429,025	387,650	389,084
Use of Money & Property	11	455,200	438,540	731,937
Miscellaneous	12	1,046,363	1,056,847	1,011,551
Subtotal Revenues	13	14,564,606	14,566,824	14,847,774
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	2,138,876	2,091,202	1,922,711
Proceeds of Fixed Asset Sales	16	0	0	2,402
Total Revenues & Other Sources	17	16,703,482	16,658,026	16,772,887
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	4,263,888	4,071,635	3,751,257
Physical Health and Social Services	19	466,915	390,841	332,573
County Environment and Education	21	1,024,513	990,426	901,879
Roads & Transportation	22	4,741,158	4,529,930	5,063,659
Government Services to Residents	23	702,628	563,543	527,860
Administration	24	1,713,161	2,903,598	2,061,341
Nonprogram Current	25	5,000	4,832	3,978
Debt Service	26	352,611	356,248	361,607
Capital Projects	27	1,160,000	837,690	1,421,188
Subtotal Expenditures	28	14,429,874	14,648,743	14,425,342
Other Financing Uses:				
Operating Transfers Out	29	2,138,876	2,091,202	1,922,711
Refunded Debt Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	16,568,750	16,739,945	16,348,053
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	134,732	-81,919	424,834
Beginning Fund Balance - July 1,	33	12,788,231	12,870,150	12,385,075
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	60,241
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	9,695,856	9,592,917	9,896,376
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	17,802	17,802	17,802
Fund Balance - Unassigned	39	3,209,305	3,177,512	2,955,972
Total Ending Fund Balance - June 30,	40	12,922,963	12,788,231	12,870,150
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:		
Countywide Levies*:		5,629,578		
Rural Only Levies*:		2,229,235	Urban Areas:	6.09244
Special District Levies*:		0	Rural Areas:	9.92739
TIF Tax Revenues:		0	Any special district tax rates not included.	
Utility Replacement Excise Tax:		331,477		

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

Increased budget amounts due to cost of living expenses. Law enforcement raises and extra expense in repair and purchasing vehicles. Increased costs to repair and maintain the Courthouse and other facilities.

CITY NAME: NOTICE OF PUBLIC HEARING - CITY OF DAKOTA CITY - PROPOSED PROPERTY TAX LEVY DAKOTA CITY Fiscal Year July 1, 2025 - June 30, 2026 CITY #: 46-427

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 4/9/2025 Meeting Time: 07:00 PM Meeting Location: City Hall Dakota City Municipal Building 26 5th St S, Dakota City

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
www.dakotacityiowa.com

City Telephone Number
(515) 332-3083

Iowa Department of Management	Current Year Property Tax 2024 - 2025	Certified 2024 - 2025	Budget Year Property Tax 2025 - 2026	Effective 2025 - 2026	Budget Year Property Tax 2025 - 2026	Proposed 2025 - 2026
Taxable Valuations for Non-Debt Service		22,042,452		22,768,814		22,768,814
Consolidated General Fund		184,495		184,495		188,688
Operation & Maintenance of Public Transit		0		0		0
Aviation Authority		0		0		0
Liability, Property & Self Insurance		15,147		15,147		20,667
Support of Local Emergency Mgmt. Comm.		0		0		0
Unified Law Enforcement		10,078		10,078		10,458
Police & Fire Retirement		0		0		0
FICA & IPERS (If at General Fund Limit)		28,914		28,914		29,793
Other Employee Benefits		7,701		7,701		7,706
Capital Projects (Capital Improv. Reserve)		0		0		0
Taxable Value for Debt Service		23,427,802		24,191,914		24,191,914
Debt Service		0		0		0
CITY REGULAR TOTAL PROPERTY TAX		246,335		246,335		257,312
CITY REGULAR TAX RATE		11.17552		10.81896		11.30106
Taxable Value for City Ag Land		117,800		121,111		121,111
Ag Land		354		354		364
CITY AG LAND TAX RATE		3.00375		2.92294		3.00375
Tax Rate Comparison-Current VS. Proposed						
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year 2024/2025	Certified 2024/2025	Budget Year 2025/2026	Proposed 2025/2026	Percent	Change
City Regular Residential		518		590		13.90
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year 2024/2025	Certified 2024/2025	Budget Year 2025/2026	Proposed 2025/2026	Percent	Change
City Regular Commercial		2,286		2,635		15.27

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and commercial properties have the same rollback percentage through \$150,000 of actual/assessed