

**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 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:	4.35074
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	548,435

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:  
Iowa Code Section 331.426 1 e. Unusual need for additional monies to permit continuance of a program which provided substantial benefit to county residents. g. A reduced or unusually low growth in the property tax base of the county. The additional levy includes money for work on the courtroom, parking lot and sidewalks, operations at public health, transfer to secondary roads, staffing at the jail, and an additional deputy.

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**NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	4.39100
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	190,947

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:  
Iowa Code Section 331.426 1 e. Unusual need for additional monies to permit continuance of a program which provided substantial benefit to county residents. g. A reduced or unusually low growth in the property tax base of the county. The additional levy is to continue the county bridge replacement program and to maintain the infrastructure of the county.

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## PROCEEDINGS: Winnebago County Board of Supervisors

### WINNEBAGO COUNTY BOARD OF SUPERVISORS February 22, 2022

The Winnebago County Board of Supervisors met in session at 8:30 A.M. February 22, 2022 adjourned from February 15, 2022.

Present: Supervisors Durby, Smith, and Jensvold  
Absent:

The meeting is held today via YouTube and a conference call. This is due to COVID-19 and heightened public health risks.

On a motion by Durby and seconded by Jensvold the Supervisors moved to approve the minutes for the February 15, 2022 Board Meeting and approve the Agenda for February 22, 2022. All voted aye. Motion carried.

On a motion by Durby and seconded by Jensvold the Supervisors moved to go into closed session to evaluate the professional competency of an individual whose appointment, hiring, performance, or discharge is being considered when necessary to prevent needless and irreparable injury to that individual's reputation and that individual requests a closed session" pursuant to Iowa Code section 21.5(1)(i). On a roll call vote, Durby – Aye, Jensvold – Aye, Smith – Aye. Motion carried.

On a motion by Durby and seconded by Jensvold the Supervisors moved to go back into open session. All voted aye. Motion carried.

On a motion by Durby and seconded by Jensvold the Supervisors moved to open the Public Hearing for the Max Levy. All voted aye. Motion carried. Present at the hearing were Supervisors Durby, Jensvold and Smith, Karla Weiss, Auditor and AJ Taylor. There was some discussion. On a motion by Jensvold and seconded by Durby the Supervisors moved to close the Public Hearing.

All voted aye. Motion carried.

On a motion by Jensvold and seconded by Durby the Supervisors moved to approve the following resolution. All voted aye. Motion carried.

#### Resolution 02-22-2022 Approval of FY 2023 Maximum Property Tax Dollars

WHEREAS, the Winnebago County Board of Supervisors have considered the proposed FY 2023 county maximum property tax dollars for both General County Services and Rural County Services, and

WHEREAS, a notice concerning the proposed county maximum property tax dollars was published as required and posted on county website, and

WHEREAS, a public hearing concerning the proposed county maximum property tax dollars was held on February 22, 2022.

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Winnebago County that the maximum property tax dollars for General County Services and Rural County Services for FY 2023 shall not exceed the following:

- General County Services - \$4,480,569
- Rural County Services - \$2,294,867

The Maximum Property Tax dollars requested in either General County Services or Rural County Services for FY 2023 represents a decrease from the Maximum Property Tax dollars requested for FY 2022.

By Roll Call Vote:  
Ayes: Bill Jensvold, Terry Durby, Susan Smith

Nays:

Passed and adopted the 22 day of February, 2022.  
*Susan Smith, Chairperson Winnebago County*

#### Board of Supervisors

Attest: Karla Weiss, Winnebago County Auditor

On a motion by Durby and seconded by Jensvold the Supervisors moved to open the Public Hearing for the LSA Winnebago County Supervisor Redistricting report - Plan 1 and first reading of Ordinance #43. All voted aye. Motion carried. Present at the hearing were Supervisors Durby, Jensvold and Smith, Karla Weiss, Auditor and AJ Taylor. There was some discussion. On a motion by Durby and seconded by Jensvold the Supervisors moved to close the Public Hearing. All voted aye. Motion carried.

On a motion by Jensvold and seconded by Durby the Supervisors moved to waive the 2nd and 3rd reading of Ordinance of #43. All voted aye. Motion carried.

On a motion by Durby and seconded by Jensvold the Supervisors moved to pass Ordinance #43. All voted aye. Motion carried.

Heidi Nielson, NIACOG discussed the housing trust fund. On a motion by Durby and seconded by Jensvold the Supervisors moved to approve the following resolution. All voted aye. Motion carried.

#### RESOLUTION 02-22-2022-01-01 ACCEPTANCE OF MERGER OF WINNEBAGO COUNTY INTO THE IOWA FINANCE AUTHORITY CERTIFICATION OF THE NIACOG HOUSING TRUST FUND AS A FUNDED HOUSING TRUST FUND

WHEREAS, the NIACOG Housing Trust Fund, Inc. (NIACOG HTF) is an established Local Housing Trust Fund (LHTF) serving Cerro Gordo and Floyd Counties; and,

WHEREAS, Homeward Inc. will no longer serve as an established LHTF for Franklin, Hancock, Kosuth, Mitchell, Winnebago, and Worth Counties upon completion of the 2022 funding year; and

WHEREAS, creating a joined Local Housing Trust Fund (LHTF) that is certified by the Iowa Finance Authority to receive funding, would permit NIACOG HTF to assist families under the State Housing Trust Fund for the entire 8-county region; and

WHEREAS, beginning January of 2023 the State Housing Trust Fund dollars will be administered by the NIACOG HTF under the direction of its Board of Directors, and NIACOG staff will provide day-to-day management that target the needs of the residents of respective county-

ties;

NOW THEREFORE BE IT RESOLVED THAT the Board of Supervisors of Winnebago County hereby agree to the merger with NIACOG HTF and their existing certification as an Iowa Finance Authority funded agency, as related to the State Housing Trust Fund.

Signed this 22 day of February, 2022.

*Susan Smith, Chairperson*

Attest: Karla Weiss, Auditor

The website for information for Covid-19 for Winnebago County is www.winnebagocountyiaowa.gov. Julie Sorenson, Public Health gave a Covid-19 update. On a motion by Jensvold and seconded by Durby the Supervisors moved to let the Covid-19 policy expire March 1, 2022. All voted aye. Motion carried.

Scott Meinders, Engineer discussed plowing and managing ice and snow. Meinders also discussed the County's snow ordinance and they plow from 6 A.M. to 6 P.M.

Meinders discussed the County Five Year Program for construction and maintenance.

Kris Oswald, Drainage Clerk discussed Drainage District issues.

The following claims were approved and ordered to be paid:

AH Hermel Co-Supplies ...\$2,156.25	Austin Office Products	-Supplies.....\$42.34	Autumn Karalius-Mileage.....\$247.36
Delta Dental-Services.....\$2,084.06	District II Auditors Assn	-Dues.....\$20.00	Farus Contracting LLC
-Rent.....\$550.00	Fidelity Security Life	-Services.....\$1,047.97	KIOW-Advertising.....\$489.24
Mason City ECI-Education.....\$15.00	North IA Commercial Services LLC	-Services.....\$210.00	Reliance Standard Life Ins Co
-Services.....\$1,709.27	Ricoh USA Inc-Services.....\$278.27	Tanner Kockler-Services.....\$47.00	Torkelson Plumbing & Heating
-Services.....\$85.00	Twyla Ostercamp, DO-Medical	Examiner Fees.....\$300.00	Verizon Wireless
-Telephone.....\$51.50	Visa-Supplies.....\$1,646.85	The session was adjourned until 9:00 A.M. March 1, 2022.	

*Susan Smith, Chairperson*

Attest: Karla Weiss, Auditor

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## PROBATE

### IN THE IOWA DISTRICT COURT FOR WINNEBAGO COUNTY NOTICE OF PROBATE OF WILL, OF APPOINTMENT OF EXECUTOR, AND NOTICE TO CREDITORS

IN THE ESTATE OF Ronald E. Dearing, Deceased. CASE NO. ESPR011138

To All Persons Interested in the Estate of Ronald E. Dearing, Deceased, who died on or about the 20th day of December 2021:

You are hereby notified that on the 23rd day of February, 2022, the Last Will and Testament of Ronald E. Dearing, deceased, bearing the date of June 18, 2019, was admitted to probate in the above named court and that Keven Dearing was appointed executor of the estate. Any action to set aside the will must be brought in the district court of said county within the later to occur of four months from the date of the second publication of this notice or one month from the date of mailing of this notice to all heirs of the decedent and devisees under the will whose identities are reasonably ascertainable, or thereafter be forever barred.

Notice is further given that all persons indebted to the estate are requested to make immediate payment to the undersigned, and creditors having claims against the estate shall file them with the clerk of the above named district court, as provided by law, duly authenticated, for allowance, and unless so filed by the later to occur of four months from the date of the second publication of this notice or one month from the date of mailing of this notice (unless otherwise allowed or paid) a claim is thereafter forever barred. Dated this 28th day of February, 2022.

Keven Dearing  
4608 440th Street  
Buffalo Center, IA 50424  
Executor of the Estate

Jeremy J. Gray  
Newman Thompson & Gray, PC  
36131 Highway 69  
Forest City, IA 50436  
Attorney for Executor  
Date of second publication:  
March 16, 2022

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## PROCEEDINGS: Buffalo Center

### CITY OF BUFFALO CENTER COUNCIL PROCEEDINGS February 28, 2022

The Buffalo Center City Council met for a Public Hearing and Special Session regarding the 2022 Street Improvement Project on Monday, February 28, 2022 at 7pm at City Hall. Council present: Hofbauer, Bechler, Garcia, Weaver, and Holland via telephone. Citizens present: Al Langfald, Andrew Shaw, Ryan Smith from Heartland Asphalt, Rick Hopper from Jacobson-Westergard & Associates. Employees present: Zac Ree, Water Superintendent, and Austen Bechler, Public Works.

Mayor John Davids called the public hearing to order. The hearing was for public comment on the proposed plans, specifications, form of contract and estimate of cost for the proposed 2022 Street Improvement Project. Mayor Davids asked for comments, there was none. Garcia moved, seconded by Weaver, to close the hearing. All ayes, hearing closed.

Mayor Davids called the special session to order. Bechler moved, seconded by Garcia, to approve the agenda. All ayes, motion carried.

Bechler moved, seconded by Hofbauer, to approve Resolution 7-2022 approving the proposed plans, specifications, form of contract and estimate of cost for the proposed 2022 Street Improvement Project. Roll call vote: five ayes. Resolution carried.

Rick Hopper, engineer from Jacobson-Westergard and Associ-

ates, opened the sealed bids and presented the proposals to the Council. They are as follows:

Heartland Asphalt, Mason City IA, Hot Mix Asphalt: 373,118.62, Portland Cement, Hot Mix Asphalt: 61,125.60, Portland Cement, Concrete: No bid; Concrete: No bid; Optional bid: First Street NW (5th Ave NW-6th Ave NW)

Wicks Construction, Decorah IA, Hot Mix Asphalt: no bid, Portland Cement, Concrete:484,530.30; Optional bid: First Street NW (5th Ave NW-6th Ave NW); Hot Mix Asphalt: no bid, Portland Cement, Concrete: 100,275.00

Larson Contracting, Lake Mills IA, Hot Mix Asphalt: 509,872.58, Portland Cement, Concrete: 549,268.85; Optional bid: First Street NW (5th Ave NW-6th Ave NW); Portland Cement/Concrete: 123,100.59

Beck Excavating, Spirit Lake IA, Hot Mix Asphalt: no bid, Portland Cement, Concrete: 581,431.40; Optional bid: First Street NW (5th Ave NW-6th Ave NW); Hot Mix Asphalt: no bid, Portland Cement, Concrete: 117,532.00

The council chose to award the bid at the March 14th meeting giving the engineering firm time to tabulate each bid. Bechler moved, seconded by Garcia, to adjourn the meeting. All ayes, meeting adjourned.

*John Davids, Mayor*

ATTEST:

*Deb Landtheer, City Clerk*

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### NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET Fiscal Year July 1, 2022 - June 30, 2023

County Name: WINNEBAGO COUNTY County Number: 95

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

Meeting Date: 3/22/2022 Meeting Time: 09:15 AM Meeting Location: Winnebago County Courthouse - Supervisor's Meeting Room

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): www.winnebagocountyiaowa.gov

County Telephone Number (641) 585-3412

	Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
Taxes Levied on Property	1	7,066,472	7,226,042	6,772,941 2.14
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	0	0	0
Net Current Property Taxes	4	7,066,472	7,226,042	6,772,941
Delinquent Property Tax Revenue	5	535	720	28,274
Penalties, Interest & Costs on Taxes	6	8,020	8,020	35,300
Other County Taxes/TIF Tax Revenues	7	2,798,169	3,734,583	3,769,993 -13.85
Intergovernmental	8	3,750,089	4,516,546	6,068,951
Licenses & Permits	9	18,100	18,200	28,533
Charges for Service	10	1,206,435	1,164,280	1,151,446
Use of Money & Property	11	301,407	353,180	154,088
Miscellaneous	12	1,464,854	815,411	399,740
<b>Subtotal Revenues</b>	13	16,614,081	17,836,982	18,409,266
<b>Other Financing Sources:</b>				
General Long-Term Debt Proceeds	14	0	0	6,826,889
Operating Transfers In	15	2,400,915	3,088,883	2,180,318
Proceeds of Fixed Asset Sales	16	0	20,000	167,786
<b>Total Revenues &amp; Other Sources</b>	17	19,014,996	20,945,865	27,584,259
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<b>Operating:</b>				
Public Safety and Legal Services	18	3,408,913	2,900,585	2,449,847 17.96
Physical Health and Social Services	19	2,687,944	1,708,102	1,326,201 42.37
Mental Health, ID & DD	20	0	517,737	354,234
County Environment and Education	21	1,343,590	1,097,793	822,489 27.81
Roads & Transportation	22	4,695,100	4,298,770	4,218,623 5.50
Government Services to Residents	23	980,946	767,068	601,813 27.67
Administration	24	1,982,079	1,465,620	1,227,373 27.08
Nonprogram Current	25	19,000	19,000	9,435 41.91
Debt Service	26	2,706,688	1,647,104	2,491,675 4.23
Capital Projects	27	2,499,789	2,699,651	888,351 67.75
<b>Subtotal Expenditures</b>	28	20,324,049	17,121,430	14,390,041
<b>Other Financing Uses:</b>				
Operating Transfers Out	29	2,400,915	3,088,883	2,180,318
Refunded Debt/Payments to Escrow	30	0	0	6,810,000
Total Expenditures & Other Uses	31	22,724,964	20,210,313	23,380,359
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>				
Beginning Fund Balance - July 1,	33	13,609,274	12,873,722	8,669,822
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	0	470,072	0
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	8,348,384	0
Fund Balance - Unassigned	39	9,899,306	4,790,818	12,873,722
Total Ending Fund Balance - June 30,	40	9,899,306	13,609,274	12,873,722
Proposed property taxation by type:				
Countywide Levies*:		Proposed tax rates per \$1,000 taxable valuation:		
	4,814,748			
Rural Only Levies*:	2,251,724	Urban Areas:		
		7,46714		
Special District Levies*:	0	Rural Areas:		
		12,75444		
TIF Tax Revenues:	2,155,481	Any special district tax rates not included.		
Utility Replacement Excise Tax:	102,093			
Explanation of any significant items in the budget or additional virtual meeting information:				