

Public Hearing

Local Government Property Valuation System

CITY NAME: NOTICE OF PUBLIC HEARING - CITY OF ELMA - PROPOSED PROPERTY TAX LEVY
ELMA **Fiscal Year July 1, 2026 - June 30, 2027** **CITY #: 45-422**

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:
Meeting Date: 3/23/2026 Meeting Time: 05:30 PM Meeting Location: Elma Community Complex meeting room 319 Oak St, Elma, IA 50628
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 Telephone Number
(641) 393-2543

Iowa Department of Management	Current Year Certified Property Tax 2025 - 2026	Budget Year Effective Property Tax 2026 - 2027	Budget Year Proposed Property Tax 2026 - 2027
Taxable Valuations for Non-Debt Service	13,651,184	14,781,684	14,781,684
Consolidated General Fund	118,125	118,125	124,183
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	73,136	73,136	0
Support of Local Emergency Mgmt. Comm.	2,767	2,767	2,737
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	22,929	22,929	19,048
Other Employee Benefits	7,412	7,412	0
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	13,651,184	14,781,684	14,781,684
Debt Service	91,475	91,475	117,440
CITY REGULAR TOTAL PROPERTY TAX	315,844	315,844	263,408
CITY REGULAR TAX RATE	23.13688	21.36725	17.81986
Taxable Value for City Ag Land	371,953	399,283	399,283
Ag Land	1,118	1,118	1,200
CITY AG LAND TAX RATE	3.00375	2.80002	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Residential	1,097	873	-20.42
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Commercial	4,770	4,077	-14.53

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 valuation.

Reasons for tax increase if proposed exceeds the current:
Operating costs have gone up.

Published in the Cresco Times Plain Dealer 3/11/2026

Polashek's earns five awards

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"When it comes to entering these meats for the show, you just have to do a little extra in giving the product special care and time," stated the seasoned butcher. "So winning in bacon was something we're not used to. It's just nice to know you're putting out a good product, no matter what you're producing."

The competition includes 16 different product categories such as ham, bacon, and snack sticks which are reviewed for aroma, flavor, eye appeal, color, and texture. Competitors receive valuable feedback that helps them develop and produce high-quality, tasty, hand-crafted products. The judges are specialists in the meat in-



dustry and "meat scientists" who are non-partisan to those who entered, usually from out-of-state.

As for Polashek's Locker, it was founded in 1983 by Paul & Judy Polashek and is currently owned and operated by sons Adam and Cory Polashek. The duo, and their hard working staff, continue to produce superior products which are

offered at their facility in Protivin, but also local grocery stores throughout northeast Iowa and southeast Minnesota.

Over the years, Polashek's has racked up well over 100 awards, and are especially known for Czech products, such as Jaternice, which was featured by Andrew Zimmern from Bizarre Foods who

stopped by for a visit in July of 2012. They even sell kolache (sweet filled buns) in their store and offer other bohemian items at times.

Their store is especially known for their cuts of beef and pork, hamburger/sausage and smoked summer sausage, but they also process venison during deer season and have cheese, hot mustards and spices also offered. The facility also sells several pre-cooked items, such as ribs that only need to go on the grill or in the oven, and have fresh cut lunch meats and more.

So take the short trip to Protivin, or to your local grocery store, and see what this award winning locker has to offer! You will not be disappointed!

Elma Locker & Grocery claim six awards

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annual Iowa Meat Processors Association (IMPA) Cured Meat competition. The locker, established in 2006, celebrated their 20th anniversary with one Grand Champion (1st place), four Champions (3rd) and one Reserve Champion (4th). The facility won in:

- Smoked Turkey - Grand Champion
- Bacon - Champion
- Center Cut Smoked Pork Loin - Champion
- Jerky, Whole Muscle - Champion
- Jerky, Restructured - Champion
- Specialty Ham - Reserve Champion

"Some products we thought would do very well, actually didn't place, while others that we normally don't concentrate on or enter every year, did very well," pointed out Granahan. "Getting Champion in Bacon and Reserve Champion with our specialty ham (boneless), I was really pleased to win."

The owner noted that you can actually enter items "twice" in each category and they did exactly that with bacon, both actually placing. However, you can only get one plaque per category. "We actually took third and



fourth place with our bacon, which shows we're putting out a great product," said Granahan. "Our Smoked Turkey has done well, having won an award two of the last three years, showing it's consistently good."

The Locker has placed in the Whole Muscle Jerky a few times before, winning Grand Champion in 2023 and winning in both jerky categories (ground jerky - restructured) was a pleasant surprise. "Just nice to see our jerky doing so well."

"Our center cut smoked pork loin has also done well over the years and claiming grand champion with our Smoked Turkey is always a plus," said Granahan. "It's just

great to see us place in so many categories and to show we're producing a consistent and quality product. You can't do that without great staff and we really have some excellent teams in place. Our sausage and smokehouse crews really produce some great stuff."

He noted that his staff used to average 55 years in age, but has since shifted to the 20-30 age group.

"With these younger workers, it's nice to see we're training them correctly and shows the pride they have in making the products. Winning awards like this shows our staff that the work they do does not go unnoticed. We're very fortunate to have such a group of employees."

The competition includes 16 different product categories such as ham, bacon, and snack sticks which are reviewed for aroma, flavor, eye appeal, color, and texture. Competitors receive valuable feedback that helps them develop and produce high-quality, tasty, hand-crafted products. The IMPA Convention & Trade Show, plus the Awards Banquet takes place in Ames every year

Howard County prepares for busy road and bridge construction season

RACHEL RILEY
TPD Editor

Two adjacent bridges—AL-9 just north of 35th Street and AL-10 just south—are slated to start early this spring. The combined work could take approximately 4 to 7 months, depending on how many crews the contractor assigns to the site. Final crew contracts and phasing are still to be determined.

- Bridge C-12 (40th Street, just west of Highway 63): This project is scheduled to go out for bids in April. A construction start date will be set after bids are awarded.

- T68 paving project (south of Riceville, along the Mitchell County line): Mitchell County will oversee this paving work. A contractor start date has not yet been announced.

What drivers should know
- Expect periodic closures or lane restrictions near active work zones, particularly along 25th Street east of Highway 63 and V58/Granger Road around 35th Street.

- Allow extra travel time, heed posted detours and signage, and use caution around workers and equipment.

- Project timelines are subject to change due to weather, material availability, and contractor staffing.

- Smaller bridge projects are also in the work but have not yet been finalized.

The county will also share updates as schedules are finalized and construction progresses.

Cresco City Council

Mayor Fortune called the Cresco City Council meeting to order on March 2, 2026 at 5:30 pm. Council Members Carman, Wolfe, Fosaean, McConnell, and Kriener were present. No council members were absent.

Carman made the motion to approve the consent agenda which included approval of the agenda; claims; minutes from the February 16, 2026 meeting; minutes from the February 23, 2026 special meeting; Class B Retail Alcohol License to DOLGEN-CORP, LLC, d/b/a Dollar General #2400; Street Closing for portions of N Elm St between N Park Pl and S Park Pl and parade route for portions of 3rd Ave E, 8th St E, York St, 7th Ave E, 8th Ave E, 8th Ave W, 2nd St W, and 2nd Ave W for a HOCA Shamrock Run 5K Fun Run on March 14th. Kriener seconded and it passed all eyes.

Public Works Director Brenno reported: (a) Water Dept repaired a watermain break by Suzie Q's. Water temperature is about 40 degrees and rising; (b) Street Dept has been busy with the snowstorm and cleanup. They have also been working on cleaning storm sewer intakes; (c) will need to discuss parking on 7th St W at a future meeting.

Police Chief Ruroden submitted the February Police report.
City Clerk Hill reported: (a) busy finishing up with budget, amendment, and Urban Revitalization Plan; (b) there are less than 20 meters left to change out. We did surcharges on two with final letters sent to the rest; (c) upcoming events at the Theatre include the Root River Jam on March 21, Faith and Four Letter Words on April 1, Joseph Hall on November 21 and Lorie Line on December 22.

Carman provided an update on the Chamber meeting. The pub crawl is scheduled for March 14th. A ribbon cutting for Plantpeddler will take place on March 19th, with the grand opening running March 19-21. The Pheasants Forever Banquet is set for March 28th, and the Wrestling Hall of Fame banquet will be held on April 13th. The HCBT Banquet is scheduled for May 12th with Debi Durham from the Iowa Economic Development Authority speaking, along with Sheriff Busch. Three Family Fun Nights have been scheduled. The first will be May 19 at the Fitness Center, with two additional events planned for later in the summer. The Fair Board has begun fundraising for a new area called "Grandpa Tom's Barne," which will feature an interactive space for younger children.

Kriener reported on an Economic Development meeting. Riceville is hosting a trail run fundraiser for their bike trail called the Iron Horse Race. It is a Boston Marathon qualifying event. The Chester Travel Plaza will be doing some major upgrades in the upcoming months.

Mayor Fortune asked for comments from the audience and there were none.

Mayor Fortune recognized three employees with service anniversaries in March and thanked them for their dedication and years of full-time service to the City and residents: Grant Doepke - Police Dept 3 years; TJ Casper - Fitness Center 3 years; Rita Hrdlicka - City Hall 2 year.

Library Director Moore was unable to attend the meeting. She will attend at a future meeting to present the annual library update.

Gerald Moellers explained that he has recently purchased a property just north of the airport. He would like to sell off some of the property and he would possibly have to follow the subdivision rules and would like Council to waive the requirements. If required, all utilities such as water, sewer, storm sewer and curb and gutter would need to be installed. Council would like to have legal opinion on waiving the requirements prior to making any decision.

Hill explained that the Scene Shop Project is now complete. The original contract price was \$614,000, but due to change orders the final cost was \$577,100. Fosaean made a motion to approve the resolution accepting the Scene Shop Project for the City of Cresco Theatre and Opera House. Carman seconded and it passed all eyes.

Carman made a motion to approve the Pay Request #10 (final) for \$28,855.00 to Dave's Complete Construction for the Scene Shop Project. Wolfe seconded and it passed all eyes.

Previously, the Park Board discussed selling the tables due to maintenance and liability issues. Council members were concerned about public use if they were sold. Hill explained that Howard County Agricultural Society would like to obtain the large picnic tables, but also had concerns about renting the tables to the general public. They have been storing and maintaining them for several years and would continue to allow the tables to be used for public events such as the Fly-In Breakfast and Harvest Fest. McConnell made a motion declaring there is no valid public purpose for the City of Cresco to retain ownership and approved a resolution authorizing the donation of the large picnic tables to the Howard County Agricultural Society. Kriener seconded and it passed all eyes.

McConnell made the motion to approve the resolution authorizing the Mayor and City Council Representatives to sign an agreement in accordance with the terms agreed to in negotiations between the City of Cresco and Local 1068 American Fed-

eration of State, County, and Municipal Employees AFL-CIO. Kriener seconded and it passed all eyes.

Fosaean made the motion to approve a sewer credit of \$95.18 for Jane Callahan for water not entering the sanitary sewer system due to a broken outside water faucet. Wolfe seconded and it passed all eyes.

McConnell made a motion to set a Public Hearing for April 6, 2026 at 5:00 PM for the proposed property tax levy for fiscal year ending June 30, 2027. This meeting is to comply with the requirements for the budget process and the only item of business on the agenda will be the Public Hearing. Carman seconded and it passed all eyes.

Carman moved to adjourn the Council Meeting at 5:58 pm. Kriener seconded, and it passed all eyes. The next regular Cresco City Council meeting will be March 16, 2026, at 5:30 pm at Cresco City Hall.

Mayor Alexander Fortune
City Clerk Nicole Hill

Following is a list of claims approved for payment:

ACCESS SYSTEMS, Copier	163.68
ALLIANT, Elect.	13,979.68
AMAZON, Supp	811.41
ATLANTIC COKE, Concess	676.63
BECK, MATT, DpAp	80.00
BERGER, ERIC, DpAp	80.00
BEST SERVICES, Srvc	263.68
BEST, CATHY, DpAp	80.00
BIBLIONIX, Subs	1,870.00
BLACK HILLS, Gas	13,790.30
BLUHM, BRITNEY, DpAp	80.00
BODENSTEINER, Supps	112.41
BOHR, REBECCA, DpAp	80.00
BRUENING ROCK, Rock	943.68
BULS, AUSTIN, DpAp	80.00
BURGART, JAMES, DpAp	80.00
CAPITAL SANI, Supps	43.20
CARDMEMBER SRVC, Supps	1,487.99
CARNEY, ALEX, DpAp	80.00
CARRICO, Chems	1,011.26
CITY OF CRESCO, Util	313.35
CLANTON, ROBERT, DpAp	80.00
CORE & MAIN, Supps	581.95
CR CHAMBER, Dues	3,000.00
CR SHOPPER, Ads	240.00
CR TPD, Ads	145.60
CUSTOM ALARM, Supps	1,014.00
DAVE'S CONST, Srvc	119,473.06
DELUXE ECHOSTAR, Movie	120.00
EBS, Ins	204.00
FOLEY'S CONST, Srvc	4,082.48
GOOD TIMES GRILL, DpAp	100.00
HALVERSON, LANCE, DpRf	80.00
HAWKINS, Chems	1,509.71
HULL, DOLLY, DpAp	80.00
HVITVED, AARON, DpAp	100.00
INSPIRE(D) MEDIA, Ads	470.00
JOHNSTON, A., DpAp	80.00
LA COMM, Ads	150.00
LEIFELD, KEAGAN, DpAp	80.00
LUCKTEIG LAWN, Srvc	297.50
MACQUEEN EQUIP, Supp	1,922.83
MEDIACOM, Phone	117.17
MEHMERT TILING, Srvc	2,154.35
METERING & TECH, Meters	15,380.12
MEYER, BRANDON, DpAp	80.00
MDWST BRTHNG AIR, Srvc	654.01
MITTELSTADT, D., DpAp	53.23
MURPHY TRACTOR, Supps	1,700.22
MYLI, JASON, DpAp	80.00
NCL, Analysis	24.10
NEUBAUER, RACHEL, DpAp	80.00
NET LEVEL INVEST, DpAp	23.22
NEJA MOTORS, Srvc	50.53
O'LENDICK, S., DpAp	80.00
PANDA GARDEN, DpAp	100.00
POSTMASTER, Pstg	1,008.46
PREMIER TECH, Srvc	290.95
RELIANCE, Ins	168.00
SAFFETYKLEEN, Supps	195.80
SOLAR PRO, Solar	2,534.97
SOLUTIONS, Srvc	662.40
STAR EQUIP, Supps	151.40
STOREY KENWORTHY, Supps	300.00
TRUCK COUNTRY, Supps	275.90
TUPY, MIKE, DpAp	80.00
V & V INS, Ins	5,493.00
VERIZON, Wireless	438.80
WARNER BROS, Movie	304.95
WILSON THEATER, Srvc	150.00
WINDSTREAM, Phone	1,235.29
ZAHASKY, JIM, OpRf	29.71
ZENPLANNER, Fees	306.34
ZIEGLER INC, Supps	26.33

BY FUND:
GENERAL..... 32,512.67
CR COMM FIRE 3,438.01
ROAD USE TAX 2,964.38
SCENE SHOP PROJECT 119,473.06
WATER UTILITY 9,461.31
WATER DEPOSIT 1,816.45
WATER REPAIR RPLC 15,380.12
SEWER OP 13,989.00
SEWER RPLC 4,082.48
YARD WASTE 1,008.46
CASH CLEARING 29.71

Total Expenditures..... 204,155.65
February Payroll..... 181,211.91

Published in the
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3/11/2026

Northeast Iowa Community College (NICC) Cresco Center continues to offer popular youth classes

PRESS RELEASE

CRESCO - Back by popular demand, the NICC Cresco Center is offering four youth classes this spring.

Yoga for Kids - Kindergarten - 2nd Grade (#105517), April 9, 3:45 pm - 4:30 pm
Yoga for Kids - 3rd - 5th

Grade (#105518), April 16, 3:45 pm - 4:30 pm
Glow in the Dark Rock Painting - 3rd - 5th Grade (#105294), April 14, 3:45 pm - 5 pm
Custom Tumbler Creations and Canvas Painting - 2nd - 6th Grade (#105308), April 30, 3:45 pm - 5 pm

Howard County prepares for busy road and bridge construction season

- Bridge C-9 (25th Street, just east of Highway 63): Construction and grading have been underway since last fall. The project is in its final stages and is expected to be complete and open to traffic within the next couple of months.
- Bridges AL-9 and AL-10 (V58/Granger Road near 35th Street):

Two adjacent bridges—AL-9 just north of 35th Street and AL-10 just south—are slated to start early this spring. The combined work could take approximately 4 to 7 months, depending on how many crews the contractor assigns to the site. Final crew contracts and phasing are still to be determined.
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Bridge C-9 over the Upper Iowa River between Lime Springs and Chester.