



Notice of Public Hearing

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027

City of: **ELMA**

The City Council will conduct a public hearing on the proposed Budget at: **Elma Community Complex meeting room 319 Oak St, Elma, IA, 50628 Meeting Date: 4/13/2026 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 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				22.29173
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 (641) 393-2543				City Clerk/Finance Officer's NAME Shannon Gebel
		Budget FY 2027	Re-estimated FY 2026	Actual FY 2025
Revenues & Other Financing Sources				
Taxes Levied on Property	1	330,710	377,768	334,042
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	330,710	377,768	334,042
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	91,581	88,642	85,605
Licenses & Permits	7	1,700	1,671	1,630
Use of Money and Property	8	25,000	24,809	24,970
Intergovernmental	9	103,300	103,272	97,045
Charges for Fees & Service	10	560,000	576,287	411,199
Special Assessments	11	0	0	0
Miscellaneous	12	400,000	349,234	114,231
Other Financing Sources	13	0	0	31,802
Transfers In	14	0	0	252,053
Total Revenues and Other Sources	15	1,512,291	1,521,683	1,352,577
Expenditures & Other Financing Uses				
Public Safety	16	145,378	43,253	41,553
Public Works	17	358,840	168,281	209,351
Health and Social Services	18	0	0	0
Culture and Recreation	19	113,290	112,443	116,932
Community and Economic Development	20	70,500	19,576	35,107
General Government	21	262,500	544,841	253,294
Debt Service	22	104,036	108,280	86,635
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	1,054,544	996,674	742,872
Business Type / Enterprises	25	633,868	410,234	278,266
Total ALL Expenditures	26	1,688,412	1,406,908	1,021,138
Transfers Out	27	0	0	252,053
Total ALL Expenditures/Transfers Out	28	1,688,412	1,406,908	1,273,191
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-176,121	114,775	79,386
Beginning Fund Balance July 1	30	484,013	369,238	289,852
Ending Fund Balance June 30	31	307,892	484,013	369,238

Published in the Cresco Times Plain Dealer 04/01/2026

Elma City Council

Elma City Council Special Meeting 3/23/26

The Elma City Council special meeting was opened at 6:00 PM by Mayor Thoren in the Elma Community Complex meeting room. The meeting was opened with roll call. Judy Acker, present, Laura Schroeder-Smith, present, Tony Helffer, present, Myron Head, present, Emily Ptacek, absent.

Laura moved the agenda be approved, seconded by Judy, carried unanimously. Laura moved the building permit for Terri Stevenson be approved, seconded by Tony, carried unanimously.

Rusin Lingbeck from SEH engineering firm was present to discuss the lagoon and sewer treatment projects. Rustin has an updated wastewater facility plan ready. The plan moving forward is to build lagoons and take the mechanical sewer plant offline and remove it. The plans need to be submitted to the different agencies in the state for approval. Laura moved to approve the wastewater facility plan for submittal and to allow the mayor to execute all necessary documents, seconded by Tony, carried unanimously.

The Anti Deg report was published for public comment. There were no comments on the report. Tony moved to approve the Anti Deg report for submittal, seconded by Laura, carried unanimously.

Laura moved to approve the planning and design loan for the lagoon project, seconded by Tony, carried unanimously.

Laura moved to approve submittal of the EDA grant application once completed, seconded by Judy, carried unanimously.

There was discussion that BOD levels have been higher than they should be. Brian has been taking samples from designated manholes to try focus on where the material is coming from. Rustin, Mayor

Thoren and Brian will meet in the next week or two to discuss remedies.

Discussion was that Rustin has been talking with Howard County Engineer, Nick Rissman about resurfacing Busti Ave. Shannon had asked about the possibility of water, sewer and repaving of Busti Ave being put into a CDBG project. Busti Ave has been talked about for a little while now with the council. Council wants to make sure infrastructure under the street is good before laying a new street. We now know that the sewer would not have to be replaced and can be lined. The water lines underneath could have lead and those lead lines would need to be removed. There is loan forgiveness for through some programs to have lead lines removed and/or replaced. A CDBG grant could help with the water and sewer portion of this kind of project and the road could potentially be replaced when the County is working on other resurfacing projects in the area. Nick, Brian and Rustin will meet later this spring and take some street samples to see what we already have on Busti Ave. We will start to get some pricing together and decide how we want to proceed with Busti Ave.

Laura moved a public hearing for FY 27 budget be set for April 13, 2026 at 7:00 PM in the Elma Community Complex meeting room, seconded by Tony, carried unanimously.

Mayor Thoren had no further comments. Laura moved the meeting be adjourned, seconded by Tony, meeting adjourned.

Published in the Cresco Times Plain Dealer 4/01/2026

Howard Co. Board of Supervisors

THE THIRTEENTH DAY

The Board of Supervisors of Howard County, Iowa met in regular session as required by law at the Office of the Howard County Board of Supervisors, Cresco, Iowa on March 23, 2026.

Unless noted in the minutes, all motions were passed unanimously.

The meeting was called to order by Chairman Joe Pisney at 9:00 a.m.

Those present were: Chairman in the Chair Joe Pisney, Dean Eastman, and Pat Murray. Absent; None.

A motion by Pat Murray and seconded by Dean Eastman to approve the agenda as posted. Motion passed.

A motion by Pat Murray and seconded by Dean Eastman to approve to open the public hearing on the FY27 Proposed Tax Levy Hearing at 9:00 a.m. Motion passed.

Those in attendance were Howard County Engineer Nick Rissman, Howard County Chief Deputy Ryan Vandewalker, Howard County Deputy Jacob Hofstra, and Nancy Caldwell a member of the public.

The board had Howard County Auditor Julie Chapman explain the proposed tax levy notice that was mailed to the property owners.

Nancy Caldwell came in to ask where the property taxes go when paid.

A motion by Pat Murray and seconded by Dean Eastman to approve to close the public hearing on the FY27 Proposed Tax Levy Hearing at 9:11 a.m. Motion passed.

Chairman, Joe Pisney adjourned the meeting at 9:12 a.m.

ATTEST:

Julie Chapman,
Howard County Auditor

Joe Pisney, Chairman Howard County Board of Supervisors

Published in the Cresco Times Plain Dealer 4/01/2026

Howard Co. Board of Supervisors

THE FOURTEENTH DAY

The Board of Supervisors of Howard County, Iowa met in regular session as required by law at the Office of the Howard County Board of Supervisors, Cresco, Iowa on March 23, 2026.

Unless noted in the minutes, all motions were passed unanimously.

The meeting was called to order by Chairman Joe Pisney at 9:30 a.m.

Those present were: Chairman in the Chair Joe Pisney, Dean Eastman, and Pat Murray. Absent; None.

A motion by Pat Murray and seconded by Dean Eastman to approve the agenda as posted. Motion passed.

A motion by Dean Eastman and seconded by Pat Murray to approve the minutes from March 17, 2026. Motion passed.

Dean Eastman attended a DOT meeting at the Farm Bureau Office in Cresco, Iowa. A motion by Pat Murray and seconded by Dean Eastman to approve to set the public hearing for the FY27 County Budget for April 13, 2026, at 9:15 a.m. and to approve to publish the notice for the Proposed FY27 County Budget. Motion passed.

Howard County Engineer Nick Rissman came before the board to discuss Secondary Roads Business.

1. Public Hearing – Cresco Shop Building Project
2. Consideration and possible award of Cresco Shop Building Project
3. Project Updates
4. Invenery – Heritage Hills Development Agreements
5. Other Road Issues

A motion by Pat Murray and seconded by Dean Eastman to approve to open the public hearing on the Proposed Cresco Building Project at 10:00 a.m. Motion passed.

Those present from the Secondary Roads Department Howard County Engineer Nick Rissman, Chris Shimek, Mike Kaletka, Jeff Hrdlicka, Kent Johnson, Andy Lensing, and Spencer Schmitt.

Nick Rissman gave a brief explanation of the proposed Cresco Building Project.

A motion by Pat Murray and seconded by Dean Eastman to approve to close the

public hearing on the Proposed Cresco Building Project at 10:24 a.m. Motion passed.

A motion by Dean Eastman and seconded by Pat Murray to approve to award the contract to A & J's Construction in the amount of \$1,422,699.10 and Spahn & Rose Lumber in the amount of \$71,082.40. Motion passed.

A motion by Pat Murray and seconded by Dean Eastman to approve to authorize Howard County Auditor Julie Chapman to sign the opioid settlement documents. Motion passed.

A motion by Pat Murray and seconded by Dean Eastman to approve to open the public hearing at 10:30 a.m. on the K Pigs LLC proposed confinement construction application. Motion passed.

Those present were Howard County Environmental Health/Veterans Affairs Director Marshall Rogne, Howard County Engineer Nick Rissman, and member of the public Seth Wengert, Barbra Hoglan, Jeff Harden, Jeff Anderlik, Connie Knode, John Knode, Rita Linkenmeyer, and Madison Linkenmeyer.

A brief explanation of the proposed K Pigs LLC construction permit application was given. A question was asked about the air, water, and community requirements. It was asked who monitors where the manure is spread and are they inspected. There were questions about old wells that potentially could be on the property. It was stated that Howard County has hit its saturation point and that there are enough. It was asked if producers would pull their applications. It was stated that they need to involve the conservation district with the concerns about water quality and the distance from creeks. A question was asked if they need to go to the DNR with their questions and concerns about the smell and separation distance.

A motion by Pat Murray and seconded by Dean Eastman to approve to close the public hearing on the K Pigs LLC proposed confinement construction application at 10:51 a.m. Motion passed.

Those present were Howard County Environmental Health/Veterans Affairs Director Marshall Rogne, Howard County Engineer Nick Rissman, and member of the public Seth Wengert, Barbra Hoglan, Jeff Harden, Jeff Anderlik, Connie Knode, John Knode, Rita Linkenmeyer, and Madison Linkenmeyer.

A brief explanation of the proposed K Pigs LLC construction permit application was given. The members of the public feel that young farmers are not getting a

chance, that it's pushing out family farmers, causing family issues, and affecting the people living on their family farms. It was asked how close facilities are to the neighbors and how the buildings are inspected. It was stated that the DNR does check. A question about composting was asked to see if there is a smell with that. There was a question asked whether applications can be removed. It was stated that one of the owners is a District 1 Magistrate. The members of the public stated that the community can make a difference.

A motion by Pat Murray and seconded by Dean Eastman to approve to open the public hearing at 10:51 a.m. on the K Pigs LLC proposed confinement construction application. Motion passed.

Those present were Howard County Environmental Health/Veterans Affairs Director Marshall Rogne, Howard County Engineer Nick Rissman, and member of the public Seth Wengert, Barbra Hoglan, Jeff Harden, Jeff Anderlik, Connie Knode, John Knode, Rita Linkenmeyer, and Madison Linkenmeyer.

A brief explanation of the proposed K Pigs LLC construction permit application was given. A question was asked about the smell and if the state has made any progress on the odor. It was asked if Iowa requires tree planting and the answer is no; they are not required to plant trees. A question was asked about the proximity to other homes.

A motion by Pat Murray and seconded by Dean Eastman to approve to close the public hearing on the K Pigs LLC proposed confinement construction application at 11:00 a.m. Motion passed.

A motion by Dean Eastman and seconded by Pat Murray to approve to forward the application with no written comments to the DNR for the K Pigs LLC construction application. We, as the Howard County Board of Supervisors, would like to have more local control. We as a board, feel Howard County is becoming saturated with CAFO's. Motion passed.

A motion by Dean Eastman and seconded by Pat Murray to approve to open the public hearing at 11:00 a.m. on the K Pigs LLC proposed confinement construction application. Motion passed.

Those present were Howard County Environmental Health/Veterans Affairs Director Marshall Rogne, Howard County Engineer Nick Rissman, and member of the public Seth Wengert, Barbra Hoglan, Jeff Harden, Jeff Anderlik, Connie Knode, John Knode, Rita Linkenmeyer, and Madison Linkenmeyer.

A brief explanation of the proposed K Pigs LLC construction permit application was given. The members of the public feel that young farmers are not getting a

chance, that it's pushing out family farmers, causing family issues, and affecting the people living on their family farms. It was asked how close facilities are to the neighbors and how the buildings are inspected. It was stated that the DNR does check. A question about composting was asked to see if there is a smell with that. There was a question asked whether applications can be removed. It was stated that one of the owners is a District 1 Magistrate. The members of the public stated that the community can make a difference.

A motion by Pat Murray and seconded by Dean Eastman to approve to close the public hearing on the K Pigs LLC proposed confinement construction application at 11:19 a.m. Motion passed.

A motion by Dean Eastman and seconded by Pat Murray to approve to forward the application with no written comments to the DNR for the K Pigs LLC construction application. We, as the Howard County Board of Supervisors, would like to have more local control. We as a board, feel Howard County is becoming saturated with CAFO's. Motion passed.

A motion by Pat Murray and seconded by Dean Eastman to approve to pay claims. Motion passed.

General Basic Fund

Ahlers & Cooney, P.C., Legal & Ct-Related Serv.	132.00
Auditor of State, Acct.-Audit.-Cler.Serv.	625.00
Capital Sanitary Supply, Safety & Protect. Supplies.....	664.65
Lezlie Ceran, Legal & Ct-Related Serv.	15.60
Julie Chapman, Employee Mileage & Subs.	198.51
Charm-Tex Inc, Household & Institutional ..	43.90
Cresco Towing & Recovery, Motor Vehicle Equipment	397.50
CUV Solar LLC, Electric Light & Power.....	223.14
Electronic Engineering, Motor Vehicle Equipment	770.90
Gall's, Wearing Apparel & Uniform	68.41
Hindt- Hudek Funeral Home, Medical & Health Services.....	2572.30
Howard County Computer Budget, Telephone & Fax Service	611.20
Christine Hron, Educational & Train.Serv.	542.51
Iowa County Attorney Assoc, Dues & Memberships	382.00
Iowa Dept of Public Safety Att, Office & Data Processing	1482.00
ISCTA Page Co Treasurer- Angie, Educa-	

tional & Train.Serv.	175.00
Kar Auto Group of Decorah Inc, Motor Vehicle Equipment.....	1237.82
Mark Koster, Legal & Ct-Related Serv.	15.60
Marco Inc, Stationery/Forms/Office S.	246.56
Northeast Iowa Community Actio, Contract Carriers	77.16
Northeast Iowa RSVP Program, Contrib- Other Gov.&Organ	3500.00
Postmaster, Other	385.20
Postmaster, Other	1116.00
Quill Corporation, Other	287.47
Riley's Inc., Stationery/Forms/Office S.	29.28
Secretary of State Paul D. Pat, Stationery/Forms/Office S	60.00
Solutions, Harris Local Govern, Data Processing Serv.	375.66
State Medical Examiner, Medical & Health Services	2062.00
U.S Postal Services Stamp Ful, Postage & Mailing	8518.45
UJINE, Office Equipment & Furnit	756.16
Roxann Vokaty, Stationery/Forms/Office S	502.43
Windstream Iowa Communications Tele- phone & Fax Service	1358.20

General Supplemental Fund

Linn County Sheriff,Legal & Ct-Related Serv.	40.00
Marco Inc, Stationery/Forms/Office S.	17.61

Secondary Road Fund

Alliant Energy, Electric Light & Power	1378.82
ARI Phoenix Inc, Miscellaneous	552.00
Arnold Motor Supply, Miscellaneous.....	586.18
Black Hills Energy, Natural Gas, LP Gas, Fuel	1896.80
Bodensteiner Imp Co, Cover Aggregate & Sand	106.65
CarQuest Auto Prts, Parts	31.99
City of Chester, Roads	563.03
City of Lime Springs, Roads	1399.89
City of Protivin, Roads	586.56
ICEOO DISTRICT II Attn: Stacy, Educational & Train.Serv.....	30.00
Mick Gage Plumbing & Heating, Miscella- neous.....	638.00
PETROBLEND CORP., Minor Mv Parts & Access.....	320.07
Ronco Engineering Sales, Parts	68.69
Spahn & Rose Lumber, Parts	69.00
Steel Shop Inc, Parts	4178.14
Superior Welding Supply, Hardware	649.75

TriState Truck Equipment Div o, Motor Ve- hicle	91822.00
Verizon Business, Telephone & Fax Service	427.54
VESTIS, Safety & Protect., Supplies	24.81
Windridge Implements, LLC,Minor Mv Parts & Access	68.10

Grants to Counties Well Prog-

Quill Corporation, Stationery/Forms/OB- fice S	287.47
State Hygienic Laboratory, Medical & Lab- oratory Supplies	241.50

Jnt Disaster Serv.Fund

Elan Financial Services, Minor Mv Parts & Access	10.00
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County Assessor Agcy Fund

Howard County Computer Budget, Tele- phone & Fax Service	76.40
Lori Kerian, Employee Mileage & Subs.	60.57
Marco Inc, Office & Data Processing	52.83
Vanguard Appraisals Inc, Planning & Man- agement Con	700.00

E911 Service Charge Fund

CENTURYLINK, Telephone & Fax Service	13.58
Howard County Computer Budget, Tele- phone & Fax Service	76.40

FLEX BENEFIT FUND

FLEX BENEFIT FUND, Medical & Health Charges	414.00
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Self-Funded Health Insurance

Howard Co. Employee, Medical & Health Charges	2683.57
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Grand Total

139504.56

Chairman, Joe Pisney adjourned the meeting at 11:53 a.m.

ATTEST:

Julie Chapman,
Howard County Auditor

Joe Pisney, Chairman Howard County Board of Supervisors

Published in the Cresco Times Plain Dealer 4/01/2026

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Public Health

Elma City Council

Elma City Council Special Meeting 3-18-26

The Elma City Council special meeting was opened at 6:00 PM by Mayor Thoren in the Elma Community Complex meeting room. The meeting was opened with roll call. Judy Acker, present, Laura Schroeder-Smith, present, Emily Ptacek, present, Myron Head, present, Tony Helffer, absent.

Laura moved to approve the agenda, seconded by Emily, carried.

Discussion was on the quote that the City received for the upcoming year for insurance. It was almost \$20,000 higher than the year before with some exemptions being asked for the City to sign. Emily moved to approve to sign an AOR with O'Donnell Insurance Agency Inc as agent of record for the upcoming policy renewal on April 1, 2026. The new agent will work with EMC to update policy coverages and liability limits, seconded by Laura. Mayor Thoren requested a roll call vote. Vote is as follows: Judy, aye, Laura, aye, Emily,