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Palo Alto County Supervisors

Courthouse
Emmetsburg, Iowa
October 27, 2026, 8:00 a.m.

The Palo Alto County Board of Supervisors met in regular session. Members present: Linus Solberg, Chair; Keith Wirtz, Ron Graettinger, Craig Merrill, Roger Faulstick. Present: Diane Weiland, Reporter/Democrat; Aletha King, Zoning. Kirby Sampson;

Unless otherwise indicated, all of the motions offered at this meeting were carried with the following vote: Ayes: Faulstick, Merrill, Graettinger, Wirtz, Solberg. Nays: None. Abstentions: None.

Linus Solberg, Chair, called the meeting to order and lead the Pledge of Allegiance.

Motion by Wirtz, 2nd by Graettinger to approve the agenda for October 27, 2026. Motion Carried.

Motion by Faulstick, 2nd by Graettinger to approve the minutes for October 20, 2026. Motion Carried.

John King, Sheriff, met with the Board to hire a part-time jailer.

Motion by Merrill, 2nd by Graettinger to approve hiring Autumn Hughes as part-time jailer at $25.59 per hour effective October 28, 2026. Motion Carried.

Motion by Graettinger, 2nd by Merrill to introduce and approve Resolution No. 10-27-2026 for Appropriation Changes for FY26/27.

RESOLUTION No. 10-27-2026
APPROPRIATION CHANGES
FY 26/27

WHEREAS, Section 331.434 (6) Code of Iowa, authorizes the Board of Supervisors to transfer appropriated monies within a service area, without amending the budget;

WHEREAS, such a transfer is necessary to correct current budget expenditure within certain departments;

NOW THEREFORE BE IT RESOLVED by the Palo Alto County Board of Supervisors to authorize the appropriation transfers within the same service area as follows:

SECTION I: The total sum of $18,000 is ordered transferred from the Sheriff Department budget decreasing the appropriations in the dollar amounts and Department in the General Basic Fund, Service Area 1 as follows:
$18,000.....Sheriff Department
(Dept. 05 From $107,000 to $89,000)
Line Item: 01000-01000-635-05

SECTION 2: The total sum of $18,000 as detailed above is ordered transferred to the JAIL Department budget, increasing the appropriations in the dollar amounts and Department in the General Basic Fund, Service Area 1 as follows:
$18,000.....Jail Department
(Dept 29 from $12,000 to $30,000)
Line Item: 01000-01050-304-29

Adopted this 27th, day of October 2026, by the Palo Alto County Board of Supervisors, with the vote thereon being as follows:
Ayes: Wirtz, Graettinger, Solberg, Merrill, Faulstick
Nays: None
Resolution Carried.
/s/Linus Solberg, Chair
Attest: /s/Carmen Moser, Auditor

Committee Reports: Roger—DD 69 Update; Ron—fair board meeting; Craig—economic development.

Kirby Sampson was present for public comment regarding data centers and informed the Board that they do not have to agree with data center companies, but they should have a conversation with the data center companies. Kirby suggested that the supervisors should sell county property to put a data center on. Solberg informed Kirby of the upcoming November 17 meeting at 1:00 p.m. at the Shores for information regarding data centers.

.....Walter Davis-Oeth, County Engineer, met with the Board.

Motion by Faulstick, 2nd by Wirtz to approve a contract for temporary traffic signals. Motion Carried.

Motion by Graettinger, 2nd by Merrill to approve 28E Agreement for sharing temporary traffic signals with Pocahontas County. Motion Carried.

Motion by Wirtz, 2nd by Faulstick to approve a pre-construction agreement NHSX-018-3(122)--3H-74, Hwy 18 Side Road Paving 510th Ave. Motion Carried.

Tracy Feathers, Family Crisis Center, met with the Board for the annual update and FY28 budget request. Tracy requested $4,500, the same as last year.

Julie Goebel, landowner, met with the Board by conference call for an update on the CO2 pipeline project and to discuss a petition to intervene in Summit's Phase 2 docket so the county and the people have a local voice at the hearing. Present on conference call: Joan Mersch.

Motion by Wirtz, 2nd by Merrill to cancel the Board meeting for November 3, 2026, for the General Election. Motion Carried.

Motion by Merrill, 2nd by Faulstick to approve the county claims and drainage claims for October 27, 2026. Motion Carried.

General Basic Fund
Amazon Capital Services
Stationery/Forms/Gen Ofc 539.24
Bauer Plumbing & Heating Inc.
Custodial Supplies 5699.70
Black Hawk County Treasurer
Medical & Health Services 50.00
Bomgaars Wearing Apparel & Uniform ... 70.38
Canon Photocopy & Dup. Serv 245.64
Central Iowa Distributing Inc
Custodial Supplies 574.00
Cole Family Parts Supply LLC N
Minor MV Parts & Access..... 166.62
Discovery House
Contrib to Other Gov & Or 2000.00
Gregory Egland Engineering Services..... 5000.00
Georgia Elbert Engineering Services..... 593.64
Emmet Co Public Health
Postage & Mailing..... 95.28
E.M.U. utilities..... 1150.21
Emmetsburg Veterinary Clinic
Conservation Board 360.00
Fareway Custodial Supplies..... 65.89
Forge & Build
Park Maintenance & Suppli 104.20
Brittney Frericks
Legal/Ct-Related Ser/Tran 294.15
GALLS, LLC
Wearing Apparel & Uniform 1177.60
Graettinger Times
Board Proceedings..... 953.75
Hughes, Brennan & Wirtz Inc
Real Property Insurance..... 192468.00
IA Lakes Electric Coop
Electric Light & Power 1554.00
Iowa Lakes Regional Water
Water & Sewer 6.75
Robin Jamison
Employee Mileage & Meals 199.36
Law Enforcement Targets
Safety Items 339.37
Loffler Companies - 131511
Photocopy & Dup. Serv 99.53
Malloy Reporting Service
Legal/Ct-Related Ser/Tran 250.70
MART C/O Emmet County Sheriff
Contract Carriers..... 2100.00
MEDIACOM LLC
Telecommunications Serv..... 256.94
MidAmerican Energy electricity 13.52
NACO Nat'l Assoc of Counties
Dues & Memberships..... 450.00
Northwest Communications
Telecommunications Serv..... 249.90
Palo Alto Co Health System
Acute & Emergency Treat 7451.65
Parallel Ag
Minor MV Parts & Access..... 177.41
PITNEY BOWES GLOBAL FINANCIAL
Postage & Mailing..... 91.29
POCAHONTAS CO SHERIFF
Legal/Ct-Related Ser/Tran 46.64
Professional Office Services
Postage & Mailing..... 438.41
Anne J. Quail
Employee Mileage & Meals 195.60
RESERVE ACCOUNT
Postage & Mailing..... 1000.00
Deb Rouse
Wages-Temp, Pt. Time Empl..... 125.00
Eileen Rouse Estate
Engineering Services 700.00
Eugene Ruppert
Engineering Services 700.00
Susan Ruppert
Stationery/Forms/Gen Ofc..... 121.88
Solutions Inc, Harris Local Go services 2195.47
Spencer Office Supplies JCL So
Stationery/Forms/Gen Ofc..... 214.81
City of Spencer Other 376.48
Stanard & Associates, Inc.
Education/Training/Hotel..... 152.50
Storey Kenworthy/Matt Parrott
Stationery/Forms/Gen Ofc..... 97.10
Swanson Hardware
Minor Equip & Hand Tools 499.59
Darrel Titus
Engineering Services 5000.00
TREASURER STATE OF IOWA INDIGE
Legal/Ct-Related Ser/Tran 3432.00
VISA Stationery/Forms/Gen Ofc.. 2500.24
Visual Edge IT Veit LLC Equipment..... 804.63
West Bend Ford
Minor MV Parts & Access..... 102.72
Windstream phone..... 429.97
General Supplemental Fund
E.M.U. utilities..... 95.39
Jail Special Revenue Fund
MEDIACOM LLC
Protection/Security Serv 263.10
Rural Services Basic Fund
Cole Family Parts Supply LLC N
Equipment..... 65.85
Emmetsburg Ford
Motor Vehicle Equipment..... 112.62
Hughes, Brennan & Wirtz Inc
Equipment Insurance 3691.00
IA Lakes Electric Coop
Electric Light & Power 199.00
Northern Rolloff
Sanitation & Disposal Ser 1200.00
Palo Alto Co Sec Road Fuels..... 774.69
Rise Overhead Door Buildings 372.30
Rooney's Auto & Custom Exhaust
Equipment..... 199.27
Shamrock Recycling, Inc
Sanitation & Disposal Ser 2340.18
Weights & Measures Bureau
Misc Expense..... 46.50
Secondary Road Fund
Alliant Energy
Engineering Services 191.54
Amazon Capital Services
Engineering Services 1653.04
Ascentek, Inc
Engineering Services 4149.00
B & B FARM DRAINAGE INC
Engineering Services 17685.00
Bomgaars Engineering Services 813.37
Cemstone Bin # 131462
Engineering Services 1280.00
Cintas Engineering Services 127.11
Cole Family Parts Supply LLC N
Engineering Services 1370.30
E.M.U. Engineering Services 236.96
Fank Farms Nick Fank
Engineering Services 457.00
Fort Dodge Public Works
Engineering Services 2227.50
Melissa Hall
Engineering Services 187.20
Hughes, Brennan & Wirtz Inc
Engineering Services 159745.00
Christopher Hurlburt
Engineering Services 55.00
IA Comm Pool Administrators Io
Engineering Services 868.00
IA Lakes Electric Coop
Engineering Services 8.00
Jamison Shop Equipment, Inc
Engineering Services 4600.00
City of Mallard
Engineering Services 110.08
MEDIACOM LLC
Engineering Services 59.24
MidAmerican Energy
Engineering Services 102.86
Midstates Equipment
Engineering Services 2956.33
MSC Engineering Services..... 783.83
New Century FS
Engineering Services 37951.41
NUSS TRUCK & EQUIPMENT
Engineering Services 1103.91
Picrays Welding & Fab.
Engineering Services 340.12
Rouse Tire and Repair, LLC
Engineering Services 264.00
City of Ruthven
Engineering Services 80.70
Sir Lines-A-Lot
Engineering Services 78027.55
Swanson Hardware
Engineering Services 171.33
Titan Brands
Engineering Services 2529.28
Titan Machinery
Engineering Services 1112.56
City of West Bend
Engineering Services 105.21
West Bend Journal
Engineering Services 83.40
Ziegler Inc
Engineering Services 611.37
Emergency Mgmnt Agency
Kayla Hagen
Education/Training/Hotel 489.27
Palo Alto Co Sec Road Parts..... 146.46
Sportsman's Corner Parts 85.95
E911 Surcharge Fund
Ayrshire Farmers Mut Telephone
Engineering Services 158.99
Century Link
Engineering Services 67.90
Northwest Communications
Engineering Services 158.99
Solutions Inc, Harris Local Go services 407.66
WahlTek Mailing Center
Miscellaneous Repair..... 4500.00
WINDSTREAM IA Comm Inc phone..... 161.51
Drainage Claims
B & B FARM DRAINAGE INC
DD 69-Improvement Pay#3..... 120933.90
Bolton & Menk, Inc.
DD Jt 1 Main 141-IDALS..... 1620.00
Bolton & Menk, Inc.
DD Jt 22-IDALS 1318.50
Bolton & Menk, Inc.
DD 61 Br B&B11-IDALS..... 1222.50
Bolton & Menk, Inc.
DD 83 Main-IDALS 2695.50
Bolton & Menk, Inc.
DD 95 Main-IDALS 7404.00

Motion by Graettinger, 2nd by Wirtz to adjourn. Motion Carried.

Linus Solberg, Chairman
Carmen Moser, Auditor 44.1

Notice of Public Hearing

NOTICE OF A PUBLIC HEARING BEFORE THE BOARD OF SUPERVISORS OF PALO ALTO COUNTY, STATE OF IOWA, ON THE PROPOSITION TO Request Zoning Change from Agriculture to Heavy Industrial.

PUBLIC NOTICE is hereby given that the Board of Supervisors of Palo Alto County, State of Iowa, will meet in the Supervisors Room, Palo Alto County Courthouse, 1010 Broadway, Emmetsburg, Iowa 50536, at 9:45 a.m. November 10, 2026, for the purpose of hearing public comments on and for considering and voting on the passage of a requested zoning change from Agriculture to Heavy Industrial.

Legal Description:
THE WEST HALF OF THE NORTHEAST QUARTER (W½ NE¼) LYING NORTH OF THE RAILROAD RIGHT-OF-WAY IN SECTION THIRTY-TWO (32), TOWNSHIP NINETY-SIX (96) NORTH, RANGE THIRTY-TWO (32) WEST OF THE 5TH P.M., PALO ALTO COUNTY, IOWA.

AND

Commencing at the North Quarter Corner of Section 32, Township 96 North, Range 32 West of the 5th Principal Meridian, Palo Alto County, Iowa, being monumented by a Found Lead Plug; thence a bearing of S 02°34'38" E a distance of 60.00 feet along the North South Quarter Line of said Section 32 to a set 5/8" rebar with Cap #16629 and being the Intersection of the South Right of Way Line of 380th Street and also being the point of beginning; thence along the North South Quarter Line of said Section 32 a bearing of S 02°34'38" E a distance of 476.91 feet, being monumented with a set 5/8" rebar with Cap #16629 and being an Intersection of the East Right of Way Line of the Chicago, Rock Island, and Pacific Railroad; thence along the East Right of Way of said Railroad a bearing of N 61°18'51" W a distance of 915.01 feet to the Intersection of the East Right of Way Line of the Chicago, Rock Island, and Pacific Railroad and the South Right of Way of 380th Street being monumented by a 5/8" rebar with Cap #16629; thence along South Right of Way Line of 380th Street a bearing of N 87°16'23" E a distance of 782.15 feet to the point of beginning

At the above meeting the Board shall receive oral or written comments or objections from any resident or property owner of the County to the above action. After all comments and objections have been received and considered, the Board will at the meeting or at any adjournment thereof, consider and vote on the passage of the zoning change.

This notice is given by order of the Board of Supervisors of Palo Alto County, State of Iowa, as provided by chapters 335 and 331 of the Code of Iowa.

Dated this 5th day of November, 2026.

/s/Carmen Moser, County Auditor, Palo Alto County, State of Iowa

44.1

Emmetsburg Community School District

EMMETSBURG COMMUNITY
SCHOOL DISTRICT
Regular Meeting
Board of Education
October 21, 2026

The Board of Education of Emmetsburg Community School District met in a regular session on October 21, 2026 at 6:30 am in the Central Office Board Room.

Present: Morgan Grimm, Kyle Caven, Brian Brown, Bruce Nelson, Val Morton
Absent: Sarah Brugman, Bill Huberty
Also Present: Cory Jenness, Alyssa Enderson, Tracie Christensen, Tyler Bjustrom, Kari Menefee

Kyle Caven, Board President called the meeting to order at 6:30 am.

APPROVAL OF AGENDA: Motion by Grimm to approve the agenda as presented. Seconded by Morton. All voted affirmative. Motion carried.

PUBLIC FORUM: Katie Elbert, Lou Ann Huberty

CONSENT ITEMS: SBO Enderson presented the consent items and reports. Nelson motioned to approve the consent items including: September board minutes, Claims, Board Reports, and donations. Seconded by Grimm. All voted affirmative. Motion carried.

OLD BUSINESS
Second Reading Board Policies: Jenness reviewed board policies 606.1-607.6 that were discussed at the Policy Development Committee meeting. Motion by Morton to approve the 2nd reading of the Board policies as presented. Seconded by Brown. All members voted in favor. Motion carried.

NEW BUSINESS
First Reading Board Policies: Jenness reviewed board policies 701.1-704.7 that were discussed at the Policy Development Committee meeting. The second reading will be held at the regular November board meeting.
ELL Excess Costs: Motion by Nelson to approve the ELL Excess Costs for FY26 in the amount of $3,845.54. Seconded by Caven.. All members voted in favor. Motion carried.
Personnel: Brown motioned to approve the new hires: Stormi Carlson- Paraeducator, Alyvia Curry- Custodian, Tyler Morton- 7th Grade Boys Basketball (pending license), Kyle Rouse- 8th Grade Boys Basketball, Dan Dooley- HS Industrial Technology Teacher, and Ashley Bonner- Student Advisory Sponsor. Seconded by Grimm. Morton abstained from voting. All other members voted in favor. Motion carried.
Open Enrollment Requests: None

TEACHING & LEARNING
Administrative Reports: Building Administrators presented their monthly reports. Activity Director Dan Hewitt presented the monthly Activity report.
Board Learning: None

ADDITIONAL ITEMS
Next Regular Board Meeting is November 19, 2026 at 6:30 AM

Talking Points on Board Agenda Items- None

ADJOURNMENT: Grimm motioned to adjourn the meeting at 7:30 am. Second Brown. All voted in favor. Motion carried.

Board President
Board Secretary

General Account
09/17/2026 - 10/21/2026

Advanced Network Professionals
Server Rai..... 1468.58
Advantage Administrators
PSF Claims..... 15223.97
Airgas North Central, Inc. Monthly CO ... 431.9
Algona High School HS Volleyb 270
Allegiant Technology
Monthly Cl..... 40.54
Amazon Capital Services
Fall Music..... 2064.15
American Family Insurance Co.
Other With..... -733.98
American Time & Signal Co.
5 Wall clo..... 327.49
Anderson Erickson Dairy Co.
633/MILK 3568.07
Andersons Homecoming 79.98
Andy Manwarren Loads of L..... 1949.6
Apple Computer, Inc. Weight Roo..... 3819
August Sankey 8th Grade 200
Bauer Plumbing of Emmetsburg, Inc.
West- 1 in..... 17
Blossoming Creations Homecoming.... 460
Brian Luenberger Varsity Fo 150
BSN Sports, LLC Wmns Jorda 5217.4
C & D Refrigeration Replace Fr 832.78
Central Iowa Dist. Maintenanc..... 5994
Clayton Ridge Community School
FY26 Open..... 3129.72
CnC Productions Homecoming..... 800
Craig Hanson JV Footbal 210
Creative Stitches Updated FF..... 67.5
David DeVary Varsity Fo 150
Dean Hilbrands Varsity Fo 150
Dean Looft Varsity Vo 280
Decker Sporting Goods Thirst Que 285
Delta Dental of Iowa Sept Adjus.. 6158.53
Donovan Group I Monthly Co 2750
Doors, Inc. Entrance 5 3669
EMC Insurance Companies
FY27 Auto..... 93
Emmetsburg Catholic School
Preschool..... 10170
Emmetsburg Chiropractic, Inc.
DOT Physic..... 95
Emmetsburg CSD Self Fund Ins
Health Ins..... 13026
Emmetsburg High School
Other With..... 235
Emmetsburg Municipal Utilities
Monthly Wa..... 5294.84
Emmetsburg Reporter-Democrat
Monthly Le..... 411.71
Equitable Tsa Withho..... 900
Estherville-LC High School Volleyball 150
Fareway Stores Athletics- 224.74
Global Life Other With..... 23.13
Devin A Goodchild Cheer Coac..... 89.8
Gordon Flesch Leasing Monthly Co..... 2796.77
H & R Construction Co. Payment 5-..... 39154.85
Headstart Program Preschool 3140
Heartland Area Education Agency
TAG PD Reg..... 332
Herb Besaw JV Footbal 210
HSA Colvin Jenness Health Ins..... 613.34
HSA Cory Jenness Health Ins..... 874.68
HSA David Dow Health Ins 280
HSA Gable Bonner Health Ins..... 1068.75
HSA Jaclyn Leuer Health Ins 480
HSA Jill Schany Health Ins 1093.77
HSA Lacey Kilgore Health Ins 280
HSA Sarah Frederick Health Ins..... 285
Humboldt High School Cross Coun..... -130
inquireED Social Stu 30927.05
Iowa Communications Network
Monthly Vo..... 2.75
Iowa Department of Revenue
State With 12109.5
Iowa FFA Association
FFA Member 1850
Iowa Lakes Community College
Bus Inserv 80
Iowa Public Employees Retirement System
Ipers With..... 85718.73
Iowa School Counselors Assn
FY27 ISCA..... -590
Iowa Talented and Gifted Association
ITAG Confe..... 375
Iowa Workforce Development
3rd Quarte..... 132.3
ISJIT JMC Online..... 2119.56
Jerzie Nitchals Varsity Vo..... 225
John Bartolo 7th Volley..... 200
JW Pepper & Son, Inc. SAB Home A.... 49
K & W Electric, Inc. Electrical 86.49
Karissa & Madison Tarvis Lunch Acco. 75
Katlin Ray Varsity Vo..... 140
Kole Hermann Varsity Fo..... 150
Lakeland TAG Science Wo 70
Liminex, Inc. GoGuardian..... 32842.5
CentruryLink Monthly Ph..... 198.76
Marks Plumbing Parts
Plumbing p 155.98
Martin Bros. Dist. Co. Inc.
631/Foods..... 20937.05
Mason City High School HS Cross C.. 260
Matthew Schilling Varsity Fo 150
MediaCom, LLC Monthly In 491.61
Meteor Education LLC Furniture..... 10528.45
MidAmerican Energy High Schoo..... 11502.97
NAPA Bus DEF 2..... 370.48
Nathan Vos Varsity Fo 150
New Cooperative Monthly Ga 7599.96
New York Life Insurance Life Insur126.19
North Central IA Band Assn
Student Re..... 95
North Central International LLC
Bus 14 Doo..... 2710.83
North Star Music Supply
2 of each..... 284.83
Okoboji Bake Shop 631/food/..... 657.35
Paul Jordan JV Footbal..... 105
Pepsi Cola Athletic B..... 3452.2
Phelps Uniform Specialists
Monthly Ki..... 427.25
Pizza Ranch Pizza for 183
Pocahontas High School HS Cross C.. 180
Popp Binding & Laminating 4 rolls la..... 273.38
Post Prom- Emmetsburg 1/2 order..... 510
Power Lift 2 63759A T..... 627
Prairie Lakes AEA School Tec.... 14769.09
Principal Life Insurance Co.
Life Insur..... 2428.98
RelayHub, LLC Monthly Me..... 43.45
Remind101, Inc. FY27 Remin 2357.9
Riddell All American Shipping C... 179.71
Robert Grems Varsity Vo..... 250
Rooneys Auto Tire tube- 44.7
Scholastic Inc. Education MS Social..... 1185.09
School Administrators of Iowa
Legal Lab..... 125
School Bus Sales Co. Bus 14 rep.... 111.56
Schools PLP Schools PL..... 1350
Sebastian Tovar Varsity Fo..... 150
Shane Roper JV Footbal..... 105
Singer Commercial Refrigeration
Ice Machin..... 418.06
Smith Wellness Center
Other With..... 228.79
South Central Calhoun High School
HS Cross C..... 215
Spectrum Paint Field Pain..... 3738.1
Spencer Community Schools
Girls Swim..... 500
Spencer Municipal Hospital
ATTN: General Accounting Pediatric.. 374
Spencer Office Supplies
Fellows La..... 1772.82
Steven Hauge Varsity Fo..... 150
Steve Rhode JV Footbal..... 205
Swanson Hardware Drinking f..... 100.38
Taylor Harris JV Footbal..... 405
Taylor Klingenberg Varsity Fo..... 150
The Lighting Source & More
LED Hybrid..... 266.29
Thompson Progress B..... 85000
Times Square Lighting Auditorium..... 2929.07
Tony Trierweiler JV Footbal..... 310
Travis Ten Napel Varsity Fo..... 150
Twin Lakes Conference FY27 Confe... 500
United States Treasury Fica Withh..... 113084.18
University of Northern Iowa Cheerleading
Stunt Clin..... 200
Vande Berg Scales Wrestling..... 200
VISA Fareway- F 5548.07
Vision Service Plan Vision Pay 925.39
Wellmark Blue Cross & Blue Shield
Health Ins..... 93283.32
West Elementary PIE Group
Recess Equ..... 500
West Music Co. Harmony H1 ..... 391.09
XAP LLC I have a p..... 962.5

** BANK ACCOUNT TOTAL **.. 704370.32
** DISTRICT TOTAL **..... 704370.32

44.1

OFFICE HOURS
Monday-Friday
8:00 am - 5:00 pm
The Emmetsburg Reporter-Democrat



City of Emmetsburg

STATE OF IOWA
2026
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2026 CITY OF EMMETSBURG, IOWA
DUE: December 1, 2026

16207400400000
CITY OF EMMETSBURG
PO Box 417
EMMETSBURG IA 50536-0417
POPULATION: 3706

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes Levied on Property	2012564		2,012,564	2,015,076
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	2,012,564		2,012,564	2,015,076
Delinquent Property Taxes	0		0	0
TIF Revenues	114,693		114,693	114,952
Other City Taxes	719,369	0	719,369	799,891
Licenses and Permits	20,146	0	20,146	24,815
Use of Money and Property	728,490	32,431	760,921	815,300
Intergovernmental	1,316,574	88,165	1,404,739	1,776,540
Charges for Fees and Service	232,005	6,488,532	6,720,537	7,088,883
Special Assessments	35,150	0	35,150	28,000
Miscellaneous	135,448	0	135,448	84,378
Other Financing Sources, Including Transfers in	1,909,294	2,382	1,911,676	2,037,141
Total Revenues and Other Sources	7,223,733	6,611,510	13,835,243	14,784,976
Expenditures and Other Financing Uses				
Public Safety	1,050,765		1,050,765	1,134,563
Public Works	1,396,393		1,396,393	1,545,354
Health and Social Services	0		0	0
Culture and Recreation	1,364,623		1,364,623	1,283,736
Community and Economic Development	334,189		334,189	353,328
General Government	681,062		681,062	672,328
Debt Service	400,204		400,204	490,505
Capital Projects	836,187		836,187	962,500
Total Governmental Activities Expenditures	6,063,423	0	6,063,423	6,442,314
Business type activities		4,493,186	4,493,186	5,109,465
Total All Expenditures	6,063,423	4,493,186	10,556,609	11,551,779
Other Financing Uses, Including Transfers Out	1,878,676	33,000	1,911,676	2,014,141
Total All Expenditures/and Other Financing Uses	7,942,099	4,526,186	12,468,285	13,565,920
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	-718,366	2,085,324	1,366,958	1,219,056
Beginning Fund Balance July 1, 2025	4,320,970	19,943,963	24,264,933	24,265,968
Ending Fund Balance June 30, 2026	3,602,604	22,029,287	25,631,891	25,485,024

NOTE - These balances do not include the following, which were not budgeted and are not available for city operations:

Non-budgeted Internal Service Funds 0	Pension Trust Funds 0
Private Purpose Trust Funds 0	Agency Funds 0

Indebtedness at June 30, 2026	Amount	Indebtedness at June 30, 2026	Amount
General Obligation Debt	1,475,000	Other Long-Term Debt	0
Revenue Debt	217,000	Short-Term Debt	1,846,660
TIF Revenue Debt	0		
		General Obligation Debt Limit	13,992,874

44.1

Emmetsburg Municipal Utilities

The Emmetsburg Municipal Utilities Board of Trustees met in regular session on Tuesday October 27, 2026 at 7:00AM in the council chambers at City Hall. Chairman Dan Cooper called the meeting to order with Trustees Veltri, Haack and Baatz in attendance.

The meeting was called to order and it was moved, seconded and carried to approve the agenda.

Motion carried to approve minutes from October 13, 2026 meeting.

Motion carried to approve September 2026 claims in the amount of $49,684.70

New Business:

Motion carried to approve advertising and hiring billing supervisor position.

Utility Superintendent/City Administrator Report:

Kibbie updated on public information for the next bill mailing, and recent municipal law meeting she attended. Kibbie reminded the board the nest regular board meeting will be with McClure on November 9th.

No other business was brought before the board and it was carried to adjourn.

Dan Cooper, Chairman
Attest: Lisa Gappa, Board Secretary

FUND REVENUES FOR PUBLICATION
For the Month of September 2026

Gas Department..... $50,780.60
Water Department..... $141,227.83
Sewer Department..... $159,180.71
..... $351,189.14

Approv 10/27/2026
9/30/26

ADV ADMIN SELF INSURE.... 13,436.39
CLAYTON GAS COMMODITY 10,158.91
KWIK TRIP GAS 827.54
MIDAMERICAN ELECTRIC 8,895.55
NW INTERNET INTERNET 49.95
PSN FEES..... 1,315.68
PEFA STORAGE GAS..... 12,232.50
STATE OF IA STATE PYMT 1.17
HARTFORD LIFE INS..... 551.25
TMOBILE PHONE..... 35.58
VISA PARTS 542.67
VOYA FINANCIAL SELF INS 690
WINDSTREAM PHONE/INTERNET 947.51
Totals 49,684.70

600 WATER DEPARTMENT 4,224.51
610 SEWER DEPARTMENT 6,538.22
640 GAS DEPARTMENT 38,921.97
TOTAL ALL FUNDS 49,684.70

44.1

Probate: Kim Lear

IN THE IOWA DISTRICT COURT
FOR PALO ALTO COUNTY

In the Matter of the Estate of
KIM D. LEAR, Deceased
Probate No. ESPR012679

NOTICE OF APPOINTMENT
OF ADMINISTRATOR AND
NOTICE TO CREDITORS.

To All Persons Interested in the Estate of Kim D. Lear, Deceased, who died on or about May 8, 2026:

You are hereby notified that on October 27, 2026, the undersigned was appointed administrator of the estate.

Notice is hereby 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 four months from the date of the second publication of this notice or one month from the date of the mailing of this notice (unless otherwise allowed or paid) a claim is thereafter forever barred.

Dated: October 28, 2026

Nathan Lear
305 South 2nd Street
Ringsted, IA 50578
ADMINISTRATOR OF THE ESTATE

Ryan C. Buske
ATTORNEY FOR ADMINISTRATOR
McMahon, Stowater, Lynch & Laddusaw
120 North Thorington Street
P.O. Box 514
Algona, IA 50511

Date of second publication: November 12, 2026

44.2

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City of Emmetsburg

Emmetsburg City Council Proceedings
Regular Session
October 26th, 2026
5:00 P.M

The Emmetsburg City Council met in the Council Chambers of City Hall on the above date with Mayor Patrick Degen calling the meeting to order and the following council members answering the roll call: Bill Burdick Jr. (Arrived at 5:01), Patrick Martini Jr., Mark Berkland, Brian Malm, Mike Soenen and Julie Miller.

AGENDA
Motion carried to adopt the agenda as presented.

CONSENT AGENDA
Motion carried to adopt the consent agenda of approve previous minutes of October 12th, 2026; approve Class B Alcohol License for Willow Tree Garden Center LLC; approve September 2026 Financial Report.

REPORT OF OFFICERS
There was no report of officers

STANDING COMMITTEES
Motion carried to approve Finance, Ordinance & Personnel Committee recommendation for renewal of 2027 Health Insurance Policy.

UNFINISHED BUSINESS
There was no unfinished business.

NEW BUSINESS
Palo Alto Historical Society gave an update on their status and with motion carried to approve legal assistance for Palo Alto Historical Society not to exceed $500.

Motion carried to approve Resolution 26-18 – A resolution directing the sale of interest in real property.

Motion carried to approve pay request #2 from D&J Tree Services LLC for $153,220.23.

Motion carried to approve Resolution 26-19 – A resolution approving city grant agreement with Palo Alto County Gaming Development

Motion carried to approve hiring Hailey Griffin for Full-Time Dockside Manager.

Motion carried to approve Healthy Homes Grant for Pat and Dawn Corley.

ADJOURN
With no further discussion to come before the council the meeting was adjourned.

Mayor Patrick Degen
ATTEST: Tony Brugman, City Clerk

Revenues for Publication
Sep-26

GENERAL FUND 234,710.56
ECONOMIC DEVELOPMENT..... 5,602.24
ROAD USE FUND..... 54,984.10
TRUST AND AGENCY FUND 49,790.49
HRA FUND 1,362.55
EMERGENCY FUND..... 9.46
LOCAL OPTION SALES TAX 62,686.23
HOTEL/MOTEL TAX 20,861.98
TIF SOUTH..... 1,481.94
TIF WEST 1,713.52
CDBG HOUSING REHABILITATION 38.66
WILD ROSE ALLOCATION FUND 14,797.11
PA GAMING CORP ALLOCATION 3,629.50
TRUST FUND..... 554.26
DEBT SERVICE FUND 4
SPECIAL ASSESSMENT FUND.... 7,980.38
CAPITAL IMPR REVOLVING FUND 1,435.43
CAPITAL IMPR LAKE FUND..... 247.63
CAPITAL IMPR RAILROAD 56.28
CAPITAL IMPR AIRPORT LAND..... 38.25
CAPITAL IMPR 5-ISLAND CAMPGROUND..... 52.57
CAPITAL IMPR LAWLER ST 201.64
CAPITAL IMPR LAKESIDE..... 11.74
CEMETERY PERPETUAL CARE FUND 70
SOLID WASTE FUND 74,228.90
CEMETERY FUND 593.67

TOTAL ALL FUNDS 537,143.09

44.1

Planning & Zoning Commission

NOTICE OF PUBLIC MEETING,
COMMENT
SESSION AND AGENDA FOR
PALO ALTO COUNTY PLANNING AND
ZONING COMMISSION

This will serve as official notice of the 7:00 PM meeting scheduled for Monday November 9, 2026 in the Courtroom of the Palo Alto County Courthouse. The Palo Alto County Planning and Zoning Commission will review and provide for public comment on the following items:

1. A request from Wells Ag for a part of Section 32 of Freedom Township to be rezoned to heavy industrial for construction of an organic fertilizer plant.
2. .....Resolution to amend the Wind Ordinance to add and clarify repowering of a wind tower.
3. Update the Zoning Map

The application is on file at the County Zoning office at 2103 Main St Emmetsburg IA 50536. It is available for inspection Monday thru Friday from 8:00Am to 4:00 PM. Comments may be filed until Friday November 6, 2026.

44.1

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