

Eldora Herald Legals 1.15.26

Notice of Public Hearing FY25/26 Amendment

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET Board of Supervisors of HARDIN COUNTY Fiscal Year July 1, 2025 - June 30, 2026

The Board of Supervisors of HARDIN COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026

Meeting Date/Time: 1/28/2026 09:02 AM Contact: Jolene Pieters

Phone: (641) 939-8112

Meeting Location: Hardin County Courthouse, Large Conference Room

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments 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-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES	Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1 12,082,815	0	12,082,815
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0	0
Less: Credits to Taxpayers	3 401,193	0	401,193
Net Current Property Tax	4 11,681,622	0	11,681,622
Delinquent Property Tax Revenue	5 2,879	0	2,879
Penalties, Interest & Costs on Taxes	6 45,000	0	45,000
Other County Taxes/TIF Tax Revenues	7 1,226,258	0	1,226,258
Intergovernmental	8 7,763,594	1,556	7,765,150
Licenses & Permits	9 30,700	0	30,700
Charges for Service	10 609,607	15,000	624,607
Use of Money & Property	11 1,218,777	0	1,218,777
Miscellaneous	12 1,592,698	0	1,592,698
Subtotal Revenue	13 24,171,135	16,556	24,187,691
Other Financing Sources:			
General Long-Term Debt Proceeds	14 0	0	0
Operating Transfers In	15 2,334,623	0	2,334,623
Proceeds of Fixed Asset Sales	16 0	0	0
Total Revenues & Other Sources	17 26,505,758	16,556	26,522,314
EXPENDITURES & OTHER FINANCING USES			
Operating:			
Public Safety and Legal Services	18 6,670,900	100,000	6,770,900
Physical Health and Social Services	19 632,779	5,000	637,779
Mental Health, ID & DD	20 0	0	0
County Environment & Education	21 4,309,968	0	4,309,968
Roads & Transportation	22 11,449,109	0	11,449,109
Government Services to Residents	23 855,154	0	855,154
Administration	24 3,894,417	33,000	3,927,417
Nonprogram Current	25 213,050	317,278	530,328
Debt Service	26 1,566,774	0	1,566,774
Capital Projects	27 1,036,200	0	1,036,200
Subtotal Expenditures	28 30,628,351	455,278	31,083,629
Other Financing Uses:			
Operating Transfers Out	29 2,334,623	0	2,334,623
Refunded Debt/Payments to Escrow	30 0	0	0
Total Expenditures & Other Uses	31 32,962,974	455,278	33,418,252
Excess of Revenues & Other Sources over (Under) Expenditures & Other Uses	32 -6,457,216	-438,722	-6,895,938
Beginning Fund Balance - July 1, 2025	33 11,452,451	0	11,452,451
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0
Fund Balance - Nonspendable	35 0	0	0
Fund Balance - Restricted	36 0	0	0
Fund Balance - Committed	37 0	0	0
Fund Balance - Assigned	38 0	0	0
Fund Balance - Unassigned	39 4,995,235	-438,722	4,556,513
Total Ending Fund Balance - June 30, 2026	40 4,995,235	-438,722	4,556,513

Explanation of Changes: Revenue increases due to additional repayments for General Assistance and to account for Drainage Assessment Fees received. Increased expenses include increased juvenile detention expenses, increase in foster care for county's juveniles, Drainage Administrative Fees to be paid out, move LOST funds to Economic Development for possible upcoming projects, ARPA funds to be used for Sheriff and Economic Development departments per contracts.

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Hardin Co. Vendor Report 1.7.26

Vendor Publication Report Hardin County Payment Data Range:

01/07/2026 - 01/07/2026 Ackley Public Library Public Library Allocation-793.42, Advanced Correction Medical & Lab, Supplies -102.00, Ag-Source Cooperative Calkins Water Testing-39.75, Ahlers & Cooney-P.C Judicial Review of IUC Permit-13.00, Alden Public Library Public Library Allocation January 2026-1,589.00, Alliant Energy Cell Tower/Sheriff-812.11, Amazon Business Tractor Attachment-420.11, Butler County Sheriff Protective Order Service -74.20, Cintas-Chicago Shop: Towels; Mats; Uniforms-268.37, City of Ackley Water: Ackley Shop-120.28, City of Eldora Public Library Allocation January 2026-1,589.00, City of Hubbard Water: Hubbard Shop-47.72, City of Iowa Falls Public Library Allocation January 2026/Water Bill-1,638.05, Column Software BOS Mins & Vendor Publication-576.81, Cooley Pumping LLC Calkins/HQ-170.00, Des Moines Stamp Stamper/ 2 color pads-126.10, Eric Eugenie Death Investigations-699.43, GATR Truck Center Solenoid Valve; Core -638.86m, Good Source Solutions Food Service-252.00, Greenbelt Home Care Services for Indigent-8,416.66, Hamilton's Inc. Sandblast; Prime; Paint-3,055.00, Hardin County Agriculture Hardin County Fairgrounds Allocation January 2026-1,727.27, Hardin County Health Plan Healthcare Plan-907.71, Hardin County Office Supplies Box of Legal File Folders-39.49, Hardin County Sheriff Contract Law Enforcement Allocation January 2026-11,000.00, Hardin County Tire Goodyear 275/7018-1,048.00, Hubbard Public Library Public Library Allocation -1,589.00, Iowa One Call Underground Location Service-20.80, Iowa Prison Industries 911 Address Markers (4)-93.40, Janetta L. Miller-Buck Mileage Reimbursement-243.10,

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Hardin Co. BOS Minutes Dec. 2025

Hardin county board of Supervisors Minutes – December 03, 2025

The Hardin County Board of Supervisors held their regular meeting at 9:00 AM on December 03, 2025, at the Hardin County Courthouse large conference room in Eldora, Iowa. The board members in attendance were Lance Granzow and Renee McClellan. McClellan moved and Granzow seconded the motion to approve the agenda. All Ayes. Motion carried. McClellan moved and Granzow seconded the motion to approve the minutes from November 26, 2025. All Ayes. Motion carried. McClellan moved and Granzow seconded the motion to approve the claims for payment dated December 03, 2025. All Ayes. Motion carried. McClellan moved and Granzow seconded the motion to approve the 2025 Hardin County Weed Commissioner Report. All Ayes. Motion carried. McClellan moved and Granzow seconded the motion to approve the resignation of Milo Nelson as a Concord Township Trustee. All Ayes. Motion carried. McClellan moved and Granzow seconded the motion to approve the appointment of David Nelson to fill the remaining term as Concord Township Trustee, ending, December 31, 2028. All Ayes. Motion carried. McClellan moved and Granzow seconded the motion to approve the Final Merger EWA CEO Shared Liability Agreement. All Ayes. Motion carried. McClellan moved and Granzow seconded the motion to acknowledge the Sheriff's Report for November. All Ayes. Motion carried. McClellan moved and Granzow seconded the motion to acknowledge the Auditor's Report for November. All Ayes. Motion carried. McClellan moved and Granzow seconded the motion to approve the change of status in the Secondary Roads Department for the hiring of Adam Johnson as a part-time, temporary seasonal laborer, at an hourly rate of \$21.00. Effective December 03, 2025. All Ayes. Motion carried. McClellan moved and Granzow seconded the motion to adjourn. All Ayes. Motion carried. Meeting was adjourned at 9:10 a.m.

Hardin County Board of Supervisors Minutes – December 10, 2025

The Hardin County Board of Supervisors held their regular meeting at 9:00 AM on December 10, 2025, at the Hardin County Courthouse large conference room in Eldora, Iowa. The board members in attendance were Lance Granzow, Renee McClellan, and BJ Hoffman. McClellan moved and Hoffman seconded the motion to approve the agenda. All Ayes. Motion carried. Hoffman moved and McClellan seconded the motion to approve the minutes from December 03, 2025. All Ayes. Motion carried. McClellan moved and Hoffman seconded the motion to approve the claims for payment dated December 10, 2025. All Ayes. Motion carried. McClellan moved and Hoffman seconded the motion to approve changing the Board Meeting Schedued for Wednesday, December 24, 2025, at 9:00 a.m., to Tuesday, December 23, 2025, at 10:00 a.m. All Ayes. Motion carried. Hoffman moved and McClellan seconded the motion to approve authorization for the Board of Supervisors Charter to Cancel a Scheduled Board Meeting with at Least 24 Hours' Notice, Pursuant to Iowa Code. All Ayes. Motion carried. McClellan moved and Hoffman seconded the motion to approve the Setting Time and Date for Public Hearing FY 25/26 Budget Amendments for December 31, 2025, at 9:00 a.m. in Large Conference Room of the Courthouse. All Ayes. Motion carried. Hoffman moved and McClellan seconded the motion to approve Resolution 2025-33 Resolution for Certifying Utility, Gas, and Electric FY2026/2027. Roll Call Vote: "Ayes" Granzow, McClellan, and Hoffman. "Nays" None. Motion carried. Resolution No. 2025-33 is hereby summarized as follows: Resolution No. 2025-33 Resolution for Certifying Utility, Gas and Electric 2026/2027 Fiscal Year. Be It Resolved that The Board of Supervisors of Hardin County, in accordance with Iowa Code §§ 433.9, 434.22, 437.10, and 438.15, the Hardin County Board of Supervisors has fixed the mileage, assessed value, and taxable value of railroad, telephone, telegraph, electric, and gas company property in Hardin County. The County Auditor is directed to enter said values on the county tax books for the 2025 assessment year, payable in fiscal year 2026/2027. The full text of this resolution is available at the Office of the Hardin County Auditor during regular business days and hours. McClellan moved and Hoffman seconded the motion to acknowledge the Recorder's Report for November. All Ayes. Motion carried. McClellan moved and Hoffman seconded the motion to approve the change of status in the Sheriff's Department for the promotion of Lyndsay Hamm as full-time Dispatch at an hourly rate of \$22.09. Effective December 27, 2025. All Ayes. Motion carried. McClellan moved and Hoffman seconded the motion to adjourn. All Ayes. Motion carried. Meeting was adjourned at 9:11 a.m.

Hardin County Board of Supervisors Minutes – December 17, 2025

The Hardin County Board of Supervisors held their regular meeting at 9:00 AM on December 17, 2025, at the Hardin County Courthouse large conference room in Eldora, Iowa. The board members in attendance were Lance Granzow and BJ Hoffman. Hoffman moved and Granzow seconded the motion to approve the agenda. All Ayes. Motion carried. Hoffman moved and Granzow seconded the motion to approve the minutes from December 10, 2025. All Ayes. Motion carried. Hoffman moved and McClellan seconded the motion to approve the claims for payment dated December 17, 2025. All Ayes. Motion carried. McClellan moved and Hoffman seconded the motion to approve the recommendation to DNR on Animal Feeding Operation Construction Permit Application: South Tipton Ridge Site, Section 20, Tipton Township. All Ayes. Motion carried. Hoffman moved and Granzow seconded the motion to approve release of mortgage on document 2011-2049. All Ayes. Motion carried. Hoffman moved and Granzow seconded the motion to adjourn. All Ayes. Motion carried. Meeting was adjourned at 9:19 a.m.

Hardin County Board of Supervisors Minutes – December 23, 2025

The Hardin County Board of Supervisors held their regular meeting at 9:00 AM on December 23, 2025, at the Hardin County Courthouse large conference room in Eldora, Iowa. The board members in attendance were Lance Granzow and Renee McClellan via phone. McClellan moved and Granzow seconded the motion to approve the agenda. All Ayes. Motion carried. McClellan moved and Granzow seconded the motion to approve the minutes from December 17, 2025. All Ayes. Motion carried. McClellan moved and Hoffman seconded the motion to approve the claims for payment dated December 23, 2025. All Ayes. Motion carried. McClellan moved and Hoffman seconded the motion to approve the release of mortgage on document 2011-2049. All Ayes. Motion carried. Hoffman moved and Granzow seconded the motion to adjourn. All Ayes. Motion carried. Meeting was adjourned at 9:03 a.m.

Hardin County Board of Supervisors Minutes December 31, 2025

The Hardin County Board of Supervisors held their regular meeting at 9:00 AM on December 31, 2025, at the Hardin County Courthouse large conference room in Eldora, Iowa. The board members in attendance were Lance Granzow and Renee McClellan via phone. McClellan moved and Granzow seconded the motion to approve the agenda. All Ayes. Motion carried. McClellan moved and Granzow seconded the motion to approve the minutes from December 23, 2025. All Ayes. Motion carried. McClellan moved and Hoffman seconded the motion to approve the claims for payment dated December 31, 2025. All Ayes. Motion carried. McClellan moved and Granzow seconded the motion to approve the Jeff Smitheman to fill the remainder of the unexpired term of Union Township Trustee John Johnson, with the term set to expire on December 31, 2026. All Ayes. Motion carried. Granzow opened the Public Hearing for FY25/26 Budget Amendments at 9:02 a.m. Publication was verified. Granzow presented a line-by-line overview of the FY 25-26 budget amendment. McClellan moved and Granzow seconded the motion to close the Public Hearing for FY25/26 Budget Amendments. All Ayes. Motion carried. McClellan moved and Granzow seconded the motion to approve Resolution 2025-34 Resolution for Appropriations Amendments. Roll Call Vote: "Ayes" Granzow and McClellan. "Nays" None. Motion carried. Resolution No. 2025-34 is hereby summarized as follows: Resolution No. 2025-34 Appropriations Resolution Amendment. On December 31, 2025, the Hardin County Board of Supervisors held a public hearing and approved Resolution No. 2025-34, amending the county budget and appropriations. The amendment adjusts appropriations for various county offices and departments. The full text of this resolution is available at the Office of the Hardin County Auditor during regular business days and hours. McClellan moved and Granzow seconded the motion to appoint Hoffman as the spokesman for the Board of Supervisors to coordinate the efforts with EMS agencies to establish an EMS system advisory board. All Ayes. Motion carried. McClellan moved and Granzow seconded the motion to acknowledge the receipt of Animal Feeding Operation Construction Permit – Buckeye 21 Site, Section 21, Buckeye Township. All Ayes. Motion carried. McClellan moved and Granzow seconded the motion to acknowledge the receipt of Animal Feeding Operation Construction Permit – Concord 25 Site, Section 25, Concord Township. All Ayes. Motion carried. McClellan moved and Granzow seconded the motion to adjourn. All Ayes. Motion carried. Meeting was adjourned at 9:13 a.m.

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