

Legals
City of Gladbrook
Special Council
Meeting Minutes
March 25, 2026, 7:00 p.m.

Call to Order: Mayor Nekola opened the meeting at 7:00 p.m. with council members R. Luehring, G. Westwater, and R. Warnell. Absent: S. Schmidt and A. Brallier. Also present: Mark Lowry and Jackie Stephenson. Mayor Nekola opened the FY26/27 Proposed Tax Levy Public Hearing at 7:00 p.m. There were no written or oral comments received at City Hall and no comments made during the hearing. Nekola closed the hearing at 7:05 p.m. Wayne Nekola, Mayor
 Attest:
 Jackie Stephenson, City Clerk
 Published in the Sun Courier April 3, 2026
 L80006 #38875

for rural water and the CPI rate) and a 10% increase to the sewer rate (due to lagoon projects, infrastructure repairs, and the CPI rate). Any person who wishes to provide comments or objections to the proposals should appear at the date and time of said hearing.
 Jackie Stephenson
 Gladbrook City Clerk
 Published in the Sun Courier April 3, 2026
 L80006 #38876

BOARD OF SUPERVISORS PROCEEDINGS

The Grundy County Board of Supervisors met in a special session in the Supervisors' room on March 23, 2026, at 3:30 p.m. Chairperson Nederhoff called the meeting to order with the following members present: Schildroth, Kopsa, Pabst, and Vandehaar. The following people were also in attendance: Erika Allen, Grundy County Attorney; Katie Thornton-Lang, Administrator, Grundy County Public Health; Lexie Hach and Tom Boheman, Grundy County Local Board of Health; Carie Sparks, Grundy County Sanitarian, Planning and Zoning; and Angie Martin, Auditor's Assistant. Misty Kofron, Butler County Environmental Health, Planning and Zoning, described her job duties and responsibilities. Motion was made by Kopsa and seconded by Schildroth to adjourn. Carried unanimously. Heidi Nederhoff, Chairperson

Alan T. Tschertner,
 County Auditor
 Published in the Sun Courier April 3, 2026
 L80072 #38887

City of Gladbrook
Special Council
Meeting Minutes
March 25, 2026, 7:15 p.m.

Call to Order: Mayor Nekola opened the meeting at 7:15 p.m. with council members R. Luehring, G. Westwater, R. Warnell. Absent: S. Schmidt and A. Brallier. Also present: Mark Lowry and Jackie Stephenson. R. Luehring motioned to set the 26/27 budget public hearing for April 13, 2026 at 7:00 p.m. R. Warnell 2 nd ; motion passed with 3 aye voice votes. R. Warnell introduced and moved to approve Res. 26-14 for payment of annual insurance premium in the amount of \$122,558.00 to EMC Insurance. R. Luehring 2 nd ; motion passes with 3 aye roll call votes. R. Luehring introduced and moved to approve Res. 26-15 a resolution transferring funds to Certificate of Deposits (CD) at Farmers Savings Bank & Trust. G. Westwater 2 nd ; motion passes with 3 aye roll call votes. G. Westwater introduced and moved to approve Res. 26-16 a resolution transferring funds from a CD at Farmers Savings Bank & Trust to the Fitness Center checking at First Interstate Bank. R. Luehring 2 nd ; motion passes with 3 aye roll call votes. There being no further

business, the meeting was adjourned at 7:37 p.m.
 Wayne Nekola, Mayor
 Attest:
 Jackie Stephenson, City Clerk
 Published in the Sun Courier April 3, 2026
 L80006 #38879

BOARD OF SUPERVISORS PROCEEDINGS

The Grundy County Board of Supervisors met in regular session in the Supervisors' room on March 23, 2026, at 9:00 a.m. Chairperson Nederhoff called the meeting to order with the following members present: Schildroth, Kopsa, Pabst, and Vandehaar. The Board opened the meeting by reciting the Pledge of Allegiance. Motion was made by Kopsa and seconded by Vandehaar to approve the minutes of the previous meeting. Carried unanimously. Jeff Skalberg, County Engineer, discussed department matters. Motion was made by Pabst and seconded by Schildroth to approve Utility Permit #3-23-26A to Northern Natural Gas to install 10 temporary entrances in various locations for gas main repairs. Carried unanimously. Motion was made by Vandehaar and seconded by Kopsa to approve Utility Permit #3-23-26B to Northern Natural Gas to repair underground gas main along T53 between S Ave and D35. Carried unanimously. Motion was made by Schildroth

and seconded by Pabst to approve the dust control bid to Binns & Stevens, Oskaloosa, for calendar year 2026 with the low bid of \$661. Carried unanimously.
 Katie Thornton-Lang and Andrea DeGroote, representing Grundy County Community Partners, requested the Board proclaim April as Child Abuse Awareness Month and to light the courthouse blue for the first two weeks in April. Motion was made by Kopsa and seconded by Pabst to proclaim April as Child Abuse Awareness Month. Carried unanimously. Motion was made by Vandehaar and seconded by Kopsa to table the request to proclaim April as Sexual Assault Awareness Month. Carried unanimously. Motion was made by Schildroth and seconded by Pabst to set the FY27 Proposed Budget Public Hearing on April 20, 2026, at 9:00 a.m. Carried unanimously. Motion was made by Schildroth and seconded by Kopsa to approve payment of the following bills: ACES, maintenance 665.00; Agvantage FS, fuel 16,513.68; Airgas USA, supplies 446.70; Alliant Energy, utilities 4,365.03; Amazon Capital Services, supplies 266.40; Andy's Auto Parts, supplies 19.47; Applied Concepts, supplies 2,819.05; AT&T Mobility, service 975.91; Aureon, service 149.95; Babcock, Chase, med exam exp 300.00; Beeghly, Jordyn, mileage 10.80; Bergmann Sand-

blasting & Painting, services 3,600.00; Beyer, William, mileage 48.00; Black Hills Energy, utilities 5,508.53; BMC Aggregates, roadstone 66,558.82; Bob Barker Company, supplies 74.59; Brothers Market, supplies 1,218.29; Brown, Chad, reimb exp 30.00; Buseman, Nicholas, reimb exp 15.00; Carosh Compliance Solutions, services 12,652.00; Case, Travis, mileage 114.60; Centec Cast Metal Products, supplies 1,681.84; Cessford Construction, roadstone 7,247.10; Clapsaddle-Garber Assoc., services 11,188.45; Column Software, publication 835.43; Cooley Pumping, service 82.50; Don's Truck Sales, parts 966.70; Education and Outreach, supplies 440.00; Farmers Feed & Supply, supplies 30.98; Ferguson, supplies 489.00; Frontier Tire and Tow, maintenance 164.00; Goodwill Industries, services 1,440.00; Great Lakes Salt, salt 48,689.30; GCMU, service 26.55; Grundy Co Memorial Hospital, fees 528.00; Grundy County Engineer, maintenance 342.07; Grundy County REC, service 1,292.27; Grundy County Treasurer, taxes 21.00; H L W Engineering Group, services 561.00; Hardin County Sheriff, services 2,040.00; Heartland Co-op, diesel 2,279.38; Huber, Carl, mileage 32.00; Huismann, Jesse, mileage 148.05; IGHCP, admin fees 82.80; Interstate All Battery Center, supplies 175.84; Interstate Battery of Upper IA, batteries 320.55; Iowa DPS, services 1,507.50; IRUA, services 29.76; ISAC, mtg exp 220.00; Iowa State Sheriffs, mtg exp 500.00; ISACA Treasurer, dues 250.00; ISCTA, mtg exp 175.00; Janssen, Marti, mileage 50.40; Jesco Welding & Machine, supplies 14.20; John Deere Financial, supplies 915.20; Kruse, Lois, mileage 108.54; Kuester, Jason, reimb exp 30.00; Lang, Katie, mileage 61.20; Liberty Tire Recycling, services 1,198.50; Lyon, Zac, mileage 140.40; Marshalltown PD, supplies 1,500.00; McDowell & Sons Contractors, hauling 700.00; Menards-Cedar Falls, supplies 454.61; Metal Culverts, supplies 46,413.90; Mid-America Publishing, publication 298.50; Napa Auto Parts, parts 526.24; New Century FS, fuel 139.79; NuCara Pharmacy-GC, meds 453.70; Nutrien Ag Solutions, fuel 3,898.20; Pens.com, supplies 1,198.66; Peterson Contractors, services 30,000.00; Powerplan, parts/repairs 5,994.47; RC Systems, cameras 5,153.55; Rural Iowa Landfill, landfill exp 642.00; Scurr, Steven, med exam exp 50.00; Spahn & Rose Lumber, supplies 49.00; Sparks, Carie, mileage 30.06; State Medical Examiners Office, med exam exp 2,047.00; Stryker Sales, supplies 150.00; Tama/Grundy Publishing, publication 238.00; The Iowa Print Shop, supplies 10.00; Town & Country Golf Club, rental 200.00; Truck Center Companies, repairs 969.09; Tschertner, Alan, mileage 112.20; Tyson Communications, service 23.19; U. S. Cellular, service 105.68; Unifirst, supplies 172.87; Unity Point Health-Marshalltown, services 110.00; Unity Point-St. Luke's, fees 336.00; VanWall Equipment, supplies 62.25; Visa, supplies 1,402.22; Watson, Joan, reimb exp 30.00; Wertjes Uniforms, supplies 1,851.04. Carried unanimously. Motion was made by Kopsa and seconded by Vandehaar to approve auditor's transfer #1548. Carried unanimously. Updates on various board and committee meetings were given. Motion was made by Pabst and seconded by Vandehaar to adjourn. Carried unanimously. Heidi Nederhoff, Chairperson
 Alan T. Tschertner,
 County Auditor
 Published in the Sun Courier April 3, 2026
 L80072 #38891

NOTICE OF PUBLIC HEARING
Proposed GMG School Budget Summary
Fiscal Year 2026 - 2027

Location of Public Hearing: GMG High School Room 117 Garwin, Iowa 50632	Date of Hearing: 04/13/2026	Time of Hearing: 06:00 PM		
The Board of Directors will conduct a public hearing on the proposed 26/27 school budget at the above noted location and time. At the 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 the revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request.				
	Budget 2027	Re-est. 2026	Actual 2025	Avg % 25-27
Taxes Levied on Property	1	3,047,381	2,997,113	2,295,893 % 15.2
Utility Replacement Excise Tax	2	322,587	314,623	254,372 % 12.6
Income Surtaxes	3	150,037	111,194	124,579 % 9.7
Tuition/Transportation Received	4	2,597,959	2,551,187	2,362,984
Earnings on Investments	5	110,942	109,739	107,908
Nutrition Program Sales	6	0	0	106,424
Student Activities and Sales	7	141,332	141,109	140,889
Other Revenues from Local Sources	8	383,449	383,434	165,443
Revenue from Intermediary Sources	9	0	0	0
State Foundation Aid	10	2,058,723	2,123,878	1,837,544
Instructional Support State Aid	11	3,687	0	0
Other State Sources	12	511,115	551,946	463,594
Two Tier Assessment Limitation Replacement	13	16,416	16,416	25,441
Title I Grants	14	49,337	49,337	48,608
IDEA and Other Federal Sources	15	150,356	390,315	370,276
Total Revenues	16	9,543,321	9,740,291	8,303,955
General Long-Term Debt Proceeds	17	0	0	0
Transfers In	18	6,412	6,412	6,412
Proceeds of Fixed Asset Dispositions	19	12,067	12,067	12,067
Special Items/Upward Adjustments	20	0	0	8,754
Total Revenues & Other Sources	21	9,561,800	9,758,770	8,331,188
Beginning Fund Balance	22	-2,482,777	2,801,226	3,121,419
Total Resources	23	7,079,023	12,559,996	11,452,607
*Instruction	24	5,500,827	5,170,111	4,815,247 % 6.9
Student Support Services	25	63,487	62,017	86,872
Instructional Staff Support Services	26	99,631	97,214	141,231
General Administration	27	280,832	275,862	254,157
School Administration	28	375,253	363,026	331,701
Business & Central Administration	29	139,073	135,270	183,921
Plant Operation and Maintenance	30	1,056,871	921,445	901,252
Student Transportation	31	257,876	250,979	269,625
*Total Support Services (lines 25-31)	31A	2,273,023	2,105,813	2,168,759 % 2.4
*Noninstructional Programs	32	496,258	390,434	407,216 % 10.4
Facilities Acquisition and Construction	33	7,007,008	6,389,686	702,156
Debt Service (Principal, interest, fiscal charges)	34	887,490	887,490	246,724
AEA Support - Direct to AEA	35	104,386	92,394	114,604
*Total Other Expenditures (lines 33-35)	35A	7,998,884	7,369,570	1,063,484 % 174.3
Total Expenditures	36	16,268,992	15,035,928	8,454,706
Transfers Out	37	6,606	6,508	6,412
Other Uses	38	342	337	190,263
Total Expenditures, Transfers Out & Other Uses	39	16,275,940	15,042,773	8,651,381
Ending Fund Balance	40	-9,196,917	-2,482,777	2,801,226
Total Requirements	41	7,079,023	12,559,996	11,452,607
Proposed Property Tax Rate (per \$1,000 taxable valuation)		15.94829		

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

City of: GLADBROOK
The City Council will conduct a public hearing on the proposed Budget at: Gladbrook City Hall - Council Chambers 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 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	13.57701
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) 473-2582 City Clerk/Finance Officer's NAME Jackie Stephenson

	Budget FY 2027	Re-estimated FY 2026	Actual FY 2025
Revenues & Other Financing Sources			
Taxes Levied on Property	1	369,702	319,251 327,023
Less: Uncollected Property Taxes-Levy Year	2	0	0 0
Net Current Property Taxes	3	369,702	319,251 327,023
Delinquent Property Taxes	4	0	0 0
TIF Revenues	5	0	0 0
Other City Taxes	6	92,557	86,516 80,915
Licenses & Permits	7	5,050	5,775 1,529
Use of Money and Property	8	8,100	5,300 30,198
Intergovernmental	9	313,388	311,869 222,723
Charges for Fees & Service	10	597,791	595,961 622,363
Special Assessments	11	0	0 0
Miscellaneous	12	3,000	2,500 41,810
Other Financing Sources	13	0	0 0
Transfers In	14	145,921	139,311 153,994
Total Revenues and Other Sources	15	1,535,509	1,466,483 1,480,555
Expenditures & Other Financing Uses			
Public Safety	16	286,760	277,237 245,005
Public Works	17	206,856	224,645 157,652
Health and Social Services	18	2,000	2,000 545
Culture and Recreation	19	79,446	85,432 78,554
Community and Economic Development	20	1,240	3,540 3,981
General Government	21	142,241	137,197 140,563
Debt Service	22	0	0 0
Capital Projects	23	0	0 0
Total Government Activities Expenditures	24	718,543	730,051 626,300
Business Type / Enterprises	25	541,374	525,798 571,651
Total ALL Expenditures	26	1,259,917	1,255,849 1,197,951
Transfers Out	27	145,921	139,311 153,994
Total ALL Expenditures/Transfers Out	28	1,405,838	1,395,160 1,351,945
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	129,671	71,323 128,610
Beginning Fund Balance July 1	30	1,864,782	1,793,459 1,664,849
Ending Fund Balance June 30	31	1,994,453	1,864,782 1,793,459

BOARD OF SUPERVISORS PROCEEDINGS

The Grundy County Board of Supervisors met in regular session in the Supervisors' room on March 16, 2026, at 9:00 a.m. Chairperson Nederhoff called the meeting to order with the following members present: Schildroth, Kopsa, Pabst, and Vandehaar. The Board opened the meeting by reciting the Pledge of Allegiance. Motion was made by Kopsa and seconded by Vandehaar to approve the minutes of the previous meeting. Carried unanimously. Jeff Skalberg, County Engineer, discussed department matters. Motion was made by Kopsa and seconded by Pabst to approve Utility Permit #3-16-26 to MidAmerican Energy to install underground electrical from the Tama County line to the Wellsburg substation. Carried unanimously. Motion was made by Vandehaar and seconded by Schildroth to award project and approve contract for FM-CO38(144) - 55-38, Annual Farm-To-Market Rock Haul, to Bruening Rock Products, Inc., of Decorah, IA. Carried unanimously. Stephanie Lathrop, SHRM-CP, CHPC, Chief Operations Officer, Carosh Compliance Solutions, reviewed their services with the Board. Motion was made by Vandehaar and seconded by Kopsa to approve the renewal contract with Carosh Compliance Services, and authorize Chairperson to sign the same. Carried unanimously. Motion was made by Kopsa and seconded by Pabst to approve the Iowa Governmental Health Care Plan rate sheet from Wellmark, Confirmation of MSP Adendum from Wellmark, EBS Group Renewal Information and Participating Employer Contact Information, EBS Third Party Administration Service Agreement, EBS Authorization for Disclosure of PHI, Delta Dental Application and rate sheet, Delta Vision Application and rate sheet and authorize Chairperson to sign said documents via DocuSign. Carried unanimously. Updates on various board and committee meetings were given. Motion was made by Pabst and seconded by Kopsa to adjourn. Carried unanimously. Heidi Nederhoff, Chairperson
 Alan T. Tschertner,
 County Auditor
 Published in the Sun Courier April 3, 2026
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