

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET				
Board of Supervisors of HOWARD COUNTY				
Fiscal Year July 1, 2024 - June 30, 2025				
The Board of Supervisors of HOWARD COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2025				
Meeting Date/Time: 5/27/2025 09:00 AM		Contact: Julie Chapman	Phone: (563) 547-9203	
Meeting Location: 137 N Elm St Boardroom Cresco, IA 52136				
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 <a href="https://dom.iowa.gov/local-gov-appeals">https://dom.iowa.gov/local-gov-appeals</a> .				
REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	7,395,538	0	7,395,538
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	228,002	0	228,002
Net Current Property Tax	4	7,167,536	0	7,167,536
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	13,075	6,047	19,122
Other County Taxes/TIF Tax Revenues	7	2,390,814	0	2,390,814
Intergovernmental	8	5,581,399	-152,482	5,428,917
Licenses & Permits	9	41,000	0	41,000
Charges for Service	10	507,644	33,225	540,869
Use of Money & Property	11	568,030	88,400	656,430
Miscellaneous	12	378,361	11,945	390,306
Subtotal Revenue	13	16,647,859	-12,865	16,634,994
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	2,574,610	0	2,574,610
Proceeds of Fixed Asset Sales	16	10	0	10
Total Revenues & Other Sources	17	19,222,479	-12,865	19,209,614
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	2,878,187	16,575	2,894,762
Physical Health and Social Services	19	467,855	2,333	470,188
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	2,033,553	-138,200	1,895,353
Roads & Transportation	22	6,111,007	0	6,111,007
Government Services to Residents	23	553,439	200	553,639
Administration	24	2,352,604	86,250	2,438,854
Nonprogram Current	25	5,000	0	5,000
Debt Service	26	1,372,795	0	1,372,795
Capital Projects	27	2,671,214	-254,766	2,416,448
Subtotal Expenditures	28	18,445,654	-287,608	18,158,046
Other Financing Uses:				
Operating Transfers Out	29	2,574,610	0	2,574,610
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	21,020,264	-287,608	20,732,656
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,797,785	274,743	-1,523,042
Beginning Fund Balance - July 1, 2024	33	10,912,480	0	10,912,480
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	5,153,780	165,795	5,319,575
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	1,779,079	-11,204	1,767,875
Fund Balance - Unassigned	39	2,181,836	120,152	2,301,988
Total Ending Fund Balance - June 30, 2025	40	9,114,695	274,743	9,389,438
Explanation of Changes: grants and misc. projects				

## Notice

"The Towers, LLC proposes to build a 259-foot Lattice Communications Tower/Structure. Anticipated lighting application is medium intensity dual red/white strobes. The Site location is 7261 200th Street, Elma, Howard County, IA 50628. Lat: 43-13-41.1, Long: -92-25-50.8. The Federal Communications Commission (FCC) Antenna Structure Registration (ASR, Form 854) filing number is A1304709. ENVIRONMENTAL EFFECTS – Interested persons may review the application

(www.fcc.gov/asr/applications) by entering the filing number. Environmental concerns may be raised by filing a Request for Environmental Review (www.fcc.gov/asr/environmentalrequest) and online filings are strongly encouraged. The mailing address to file a paper copy is: FCC Requests for Environmental Review, Attn: Ramon Williams, 445 12th Street SW, Washington, DC 20554. HISTORIC PROPERTIES EFFECTS Public comments regard-

ing potential effects on historic properties may be submitted within 30 days from the date of this publication to: Trileaf Corp, Lisa Skeens, l.skeens@trileaf.com, 1821 Walden Office Square, Suite 500, Schaumburg, IL 60173; (630) 227-0202 ext. 554."

Published in Cresco Times Plain Dealer 05/14/2025

## Water Service System Ordinance

### ORDINANCE NO. 523 WATER SERVICE SYSTEM

#### AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF CRESCO, IOWA, BY AMENDING

PROVISIONS PERTAINING TO WATER SERVICE SYSTEM BE IT ENACTED by the City Council of the City of Cresco, Iowa, as follows:

**SECTION 1.** SECTIONS MODIFIED. Chapter 90.11 in the Code of Ordinances of the City of Cresco, Iowa, is repealed and the following adopted in lieu thereof: 90.11 INSTALLATION OF WATER SERVICE PIPE.

Water service pipes from the main to

the meter setting shall be Type K copper or Polyethylene pipe (PE). If Polyethylene pipe is used, the following specifications are also required: (1) the pipe shall be rated for a minimum of 250 psi; (2) the pipe shall be ¾" or 1" IPS; (3) compression fittings and stainless steel stiffeners shall be used on all connections; and (4) a tracer wire and terminal box, ground rod, and clamp shall be installed with the pipe so that the pipe can be located when necessary, as well as any other requirements that the City may prescribe. The use of any other pipe material for the service line shall first be approved by the Water Superintendent. Pipe must be laid sufficiently waving, and to such depth, as to prevent rupture from settlement or freezing.

**SECTION 2.** SEVERABILITY CLAUSE. If any section, provision or part of this ordi-

nance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional. **SECTION 3.** WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval and publication as provided by law.

PASSED AND APPROVED THIS 5th DAY OF MAY, 2025.

Mayor Pro Tem Amy Bouska  
ATTEST: City Clerk Nicole Hill

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## Audit Report

Gardiner + Company P.C. today released an audit report on Howard County, Iowa.

**FINANCIAL HIGHLIGHTS:** The County's revenues totaled \$17,783,973 for the year ended June 30, 2024, a 9.93% increase from the prior year. Expenses for County operations for the year ended June 30, 2024 totaled \$13,605,012, a 2.63% decrease from the prior year.

**AUDIT FINDINGS:** Gardiner + Company reported six findings related to the receipt and expenditure

of taxpayer funds. They are found on pages 81 and 86 of this report. The findings address issues such as lack of segregation of duties, the County Treasurer's Office and material amounts of receipts, accounts receivable, accounts payable, deferred inflows of resources and capital asset and construction in progress additions and not properly recorded in the County's financial statements. Gardiner + Company provided the County with recommendations to address each of these findings.

Three of the findings discussed above which relate to the County are repeated

from the prior year. The County Board of Supervisors have a fiduciary responsibility to provide oversight of the County's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

A copy of the audit report is available for review on the Auditor of State's web site at [Audit Reports - Auditor of State](#).

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## Probate/Will

### Case No. ESPR012475 NOTICE OF PROBATE OF WILL, OF APPOINTMENT OF EXECUTORS, AND NOTICE TO CREDITORS

In the Iowa District Court in  
and for Howard County  
In the Matter of the Estate of

ARNOLD LEE LEFF,  
Deceased.

To All Persons Interested  
in the Estate of  
ARNOLD LEE LEFF,  
Deceased,  
who died on or about  
April 20, 2025:

You are hereby notified that on May 8, 2025, the Last Will and Testament of ARNOLD LEE LEFF, deceased, bearing date of August 25, 2023, was admitted to probate in the above named Court and that Carol Reisner and Sandra Dailey were appointed Executors of the estate. Any action to set aside the will must be brought in the district court of said county within the later to occur of four months from the date of the second publication of this notice or one month from the date of mailing of this notice to all heirs of the decedent and devisees under the will whose identities are reasonably ascertainable, or thereafter be forever barred.

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

Dated May 8, 2025.

Carol Reisner, Executor of estate  
3521 260th Street  
Fredericksburg, IA 50630

Sandra Dailey  
Executor of estate  
15698 40th Street  
Oelwein, IA 50662

Nathaniel W. Schwickerath  
ICIS#: AT0007110  
Attorney for executors  
Schwickerath P.C.  
2069 170th Street  
New Hampton, Iowa 50659

Date of second publication  
May 21, 2025

Published in Cresco Times Plain Dealer 05/14/25 to 5/21/25 issues

## Notice

### NOTICE OF PUBLIC HEARING OF THE BOARD OF SUPERVISORS OF HOWARD COUNTY IN THE STATE OF IOWA, ON THE MATTER OF THE PROPOSAL TO ENTER INTO AN AGREEMENT FOR PRIVATE DEVELOPMENT WITH UPPER IOWA AG, LLC, AND THE HEARING THEREON

PUBLIC NOTICE is hereby given that the Board of Supervisors of Howard County in the State of Iowa, will hold a public hearing on May 27, 2025, at 9:00 A.M. in the Supervisors Room, Howard County Courthouse, 137 North Elm Street, Cresco, Iowa, at which meeting the Board proposes to take action on the proposal to enter into an Agreement for Private Development (the "Agreement") with Upper Iowa Ag, LLC (the "Developer").

The Agreement would obligate the Developer to construct certain Minimum Improvements (as defined in the Agreement) on certain real property located within the County (the "Development Property"), consisting of the expansion and renovation of an existing office and warehouse facility on the Development Property, including the construction of an approximately 10,000 square foot expansion of the existing facility (hereinafter referred to as the "Minimum Improvements"), which expansion and remodel will permit Developer to hire additional employees in its operations on the Development Property.

The Agreement would further obligate the County to make up to three (3) annual payments of Economic Development Grants to Developer, payable from and secured solely and only by property taxes received

by the County from levies upon the Development Property and improvements thereon, in excess of the January 1, 2024 assessment value (the "County-Only Property Taxes"), under the terms of the Agreement. The maximum aggregate amount of the Economic Development Grants that may be paid to the Developer under the Agreement shall not exceed the lesser of: (i) \$50,000; or (ii) the cumulative amount of the County-Only Property Taxes over the three-year period.

A copy of the Agreement is on file for public inspection during regular business hours in the office of the County Auditor, Howard County Courthouse, Cresco, Iowa.

At the above meeting the Board shall receive oral or written objections from any resident or property owner of said County, to the proposal to enter into the Agreement with the Developer. After all objections have been received and considered, the Board will at this meeting or at any adjournment thereof, take additional action on the proposal or will abandon the proposal to authorize said Agreement.

This notice is given by order of the Board of Supervisors of Howard County in the State of Iowa, as provided by Section 331.301(5) of the Code of Iowa.

Dated this 5 day of May, 2025.

Julie Chapman  
County Auditor, Howard County in the State of Iowa

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CALMAR - Aubrey Mannery, left, and Taylor Reis compete in the 100 meter dash at the South Winn meet on May 5.

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### Why you need dental insurance in retirement.

Many Americans are fortunate to have dental coverage for their entire working life, through employer-provided benefits. When those benefits end with retirement, paying dental bills out-of-pocket can come as a shock, leading people to put off or even go without care.

Simply put – without dental insurance, there may be an **important gap** in your healthcare coverage.

#### When you're comparing plans ...

- Look for coverage that helps pay for major services. Some plans may limit the number of procedures – or pay for preventive care only.
- Look for coverage with no deductibles. Some plans may require you to pay hundreds out of pocket before benefits are paid.
- Shop for coverage with no annual maximum on cash benefits. Some plans have annual maximums of \$1,000.

#### Medicare doesn't pay for dental care.'

That's right. As good as Medicare is, it was never meant to cover everything. That means if you want protection, you need to purchase individual insurance.

#### Early detection can prevent small problems from becoming expensive ones.

The best way to prevent large dental bills is preventive care. The American Dental Association recommends checkups twice a year.

#### Previous dental work can wear out.

Even if you've had quality dental work in the past, you shouldn't take your dental health for granted. In fact, your odds of having a dental problem only go up as you age.<sup>2</sup>

#### Treatment is expensive — especially the services people over 50 often need.

Consider these national average costs of treatment ... \$222 for a checkup ... \$190 for a filling ... \$1,213 for a crown.<sup>3</sup> Unexpected bills like this can be a real burden, especially if you're on a fixed income.

1 "Medicare & You," Centers for Medicare & Medicaid Services, 2024. 2 "Aging changes in teeth and gums," medlineplus.gov, 4/17/2022. 3 American Dental Association, Health Policy Institute, 2020 Survey of Dental Fees, Copyright 2020, American Dental Association.

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6247-0324



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