

June 2, 2025

Twenty-third Day

The Worth County Board of Supervisors met pursuant to adjournment with A.J. Stone, Enos Loberg and Mark Smeby, present. All members voting "AYE" unless noted.

Meeting called to order by Smeby, followed by the Pledge of Allegiance.

Motion Loberg/Second Stone to approve today's agenda and May 27, 2025 minutes. Motion carried.

Motion Stone/Second Loberg to approve drainage claims in the amount of \$6,900.00 per the following schedule. Motion carried.

TBB Spraying	DD 3 Main	Spraying	\$500.00
TBB Spraying	DD 3 Lat 3	Spraying	\$800.00
TBB Spraying	DD 4	Spraying	\$2,500.00
TBB Spraying	DD 4 Lat 1	Spraying	\$500.00
TBB Spraying	DD 6 Main	Spraying	\$1,500.00
TBB Spraying	DD 6 Lat 8A	Spraying	\$300.00
TBB Spraying	DD 6 Lat 9	Spraying	\$800.00
		Grand Total	\$6,900.00

Motion Loberg/Second Stone to approve DD 27 Main work order as submitted by Warren Brackey. Motion carried.

Motion Loberg/Second Stone to approve DD 46 Lat 3B3 work order as submitted by Dennis Reyerson. Motion carried.

Motion Stone/Second Loberg to approve Resolution 2025-18. Roll Call: Ayes: Stone, Loberg, Smeby. Motion carried.

Resolution 2025-18

Setting Forth Percentage of Funding for Property Tax Credits & Exemptions for Assessment Year 2024

Whereas, the State of Iowa has appropriated funds for fiscal year July 1, 2025 through June 30, 2026, which moneys are sufficient to fund fully the various local property tax credits /exemptions,

And, whereas, Iowa Code Section 25B.7 requires local governments to extend to the taxpayers only those portions of the property tax credits/exemptions that are estimated by the Iowa Department of Revenue and Finance to be funded by the state appropriation,

And, whereas the Iowa Department of Revenue and Finance has estimated the percentages of funding for the affected property tax credits/exemptions as follows: Homestead & Disabled Veterans Property Tax Credit is: 100%, Elderly & Disabled Property Tax Credit is: 100%, Mobile/Manufactured/Modular Home Property Tax Credit is: 100% and FY26 Special Assessment Property Tax Credit is: 100%.

And, whereas the Iowa Department of Revenue and Finance has estimated the prorated percentages of funding for the affected property tax credits as follows: Agricultural Land Tax Credit 21.60741415% and Family Farm Tax Credit 15.39824664%,

Now, therefore, be it resolved pursuant to Iowa Code Section 25B.7 that the property tax credits/exemptions in Worth County for fiscal year July 1, 2025 through June 30, 2026 shall be funded as follows: Homestead & Disabled Veterans Property Tax Credit is: 100%, Elderly & Disabled Property Tax Credit is: 100%, Mobile/Manufactured/Modular Home Property Tax Credit is: 100%, Special Assessment Property Tax Credit is: 100%, and pursuant to Iowa Code Section 425A the following prorate factors will be: Agricultural Land Tax Credit is: 21.60741415% and Family Farm Credit is: 15.39824664%.

Adopted this 2nd Day of June 2025.

Mark Smeby, Chairperson
Worth County Board of Supervisors

ATTEST: Jacki A. Backhaus, Worth County Auditor

Motion Loberg/Second Stone to approve Resolution 2025-19. Roll Call: Ayes: Stone, Loberg, Smeby. Motion carried.

RESOLUTION 2025-19
FISCAL YEAR 2025/2026 INTERFUND OPERATING TRANSFERS

WHEREAS, it is desired to authorize the Auditor to periodically transfer sums from the general basic fund and the rural basic fund to the secondary road fund, from the general basic fund to the emergency medical services fund during the 2025-2026 budget year, and

WHEREAS, said transfers must be made in accordance with Section 331.432, Code of Iowa,

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Worth County Iowa, as follows:

The total maximum from the general basic fund to the secondary road fund for the fiscal year beginning July 1, 2025 shall not exceed the sum of \$99,667; the total maximum from the rural basic fund to the secondary road fund for the fiscal year beginning July 1, 2025 shall not exceed the sum of \$1,426,575; the total maximum from the general basic fund to the emergency medical services fund for the fiscal year beginning July 1, 2025 shall not exceed the sum of \$2,605; and the total maximum from the general basic fund to the general basic trust fund for the fiscal year beginning July 1, 2025 shall not exceed the sum of \$500,000.

The above and foregoing resolution was adopted by the Board of Supervisors in Worth County, Iowa, on June 2, 2025 by the following vote:

Ayes: Stone, Loberg, Smeby
Nays: None

Mark Smeby, Chairperson

Attest: Jacki A. Backhaus, Auditor

Motion Stone/Second Loberg to approve Resolution 2025-20. Roll Call: Ayes: Stone, Loberg, Smeby. Motion carried.

RESOLUTION #2025-20
FISCAL YEAR 2025/2026 BUDGET APPROPRIATIONS

WHEREAS, IT IS DESIRED TO MAKE APPROPRIATIONS FOR EACH OF THE DIFFERENT OFFICERS AND DEPARTMENTS FOR THE FISCAL YEAR BEGINNING July 2025, IN ACCORDANCE WITH SECTION 331.434, Subsection 6, Code of Iowa,

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Worth County, Iowa, as follows:

SECTION 1. The amounts itemized by fund and by department or office are hereby appropriated from the resources of each fund as follows:

Board of Supervisors	\$196,087	Auditor	\$400,194
Treasurer	\$357,217	Attorney	\$222,852
Sheriff	\$2,153,603	Sheriff-NWD	\$442,594
Recorder	\$258,531	Public Health	\$739,686
Capital Projects	\$635,936	Chemical Dependency	\$3,500
Engineer	\$10,392,589	Veterans Affairs	\$58,591
Conservation	\$1,158,531	Domestic/Apiary	\$300
Environmental Health	\$69,000	Medical Examiner	\$43,000
Disaster Service Emergency	\$96,877	Court Administration	\$1,880
Emergency Medical Services	\$5,100	Criminal Services	\$3,200
Library	\$154,000	Juvenile Justice	\$36,000
Fairgrounds	\$26,500	Data Processing	\$709,500
Insurance	\$449,685	IT/GIS	\$145,024
General Services	\$330,968	Non-Departmental	\$1,140,050
Organizations	\$126,605	Planning & Zoning	\$29,025
Recycle Center	\$138,195	Social Services	\$20,100
Township Official	\$2,230	General Drainage	\$7,875
Transit	\$233,511		
		Grand Total	\$20,788,536

SECTION 2. Subject to the provisions of other county procedures and regulations, and applicable state law, the appropriations authorized under Section 1 shall constitute authorization for the department or officer listed to make expenditures or obligations from the itemized department effective July 1, 2025.

SECTION 3. In accordance with Section 331.437, Code of Iowa, no department or officer shall expend or contract to expend any money or incur any liability or enter into any contract which by its terms involves the expenditure of money for any purpose in excess of the amounts appropriated pursuant to this resolution.

SECTION 4. If at any time during the 2025-2026 budget year the auditor shall ascertain that the available resources of a department for that year will be less than said department's total appropriations, she shall immediately so inform the board and recommend appropriate corrective actions.

SECTION 5. The Auditor shall establish separate accounts for the appropriations authorized in Section 1, each of which account shall indicate the amount of the appropriation, the amounts charged thereto, and the unencumbered balance. The Auditor shall report the status of such accounts to the applicable departments and officers quarterly during the 2025-2026 budget year.

SECTION 6. All appropriations authorized pursuant to this resolution lapse at the close of business June 30, 2026.

The above and foregoing resolution was adopted by the Board of Supervisors in Worth County, Iowa, on June 2, 2025 by the following vote:

AYES: Stone, Loberg, Smeby NAYES: _____ ABSENT: _____

Mark Smeby, Chairperson
Enos Loberg, Vice-Chairperson
Aaron Stone, Supervisor

ATTEST: Jacki A. Backhaus, County Auditor

Motion Loberg/Second Stone to approve Resolution 2025-21. Roll Call: Ayes: Stone, Loberg, Smeby. Motion carried.

FISCAL YEAR 2025/2026 SALARY RESOLUTION 2025.21

IT IS HEREBY RESOLVED by the Worth County Board of Supervisors that the following annual salaries effective July 1, 2025 be approved as recommended by the respective department heads:

Name	Department	Salary	Pay Type	Name	Department	Salary	Pay Type
LOBERG, ENOS	Supervisor	\$34,260.00	Salary	PATTERSON, TAMMY S	Public Health	\$23.06	Hourly
SMEBY, MARK	Supervisor	\$34,760.00	Salary	DUNCOMB, HOLLY	Public Health	\$ 33,737.52	Salary
STONE, AARON J.	Supervisor	\$34,260.00	Salary	BRUMM, RICHARD C	Engineer	\$156,659.02	Salary
BACKHAUS, JACKI A	Auditor	\$77,521.00	Salary	KISNER, COLTON L	Engineer	\$68,128.32	Salary
DOTY, CHELSEY E	Auditor	\$47,599.00	Salary	BODE, KIMBERLY	Engineer	\$49,017.94	Salary
PAULSON, VALERIE S	Auditor	\$44,851.00	Salary	BODE, MICHAEL L	Engineer	\$30.46	Hourly
VAN SABBEN, THERESA	Auditor	\$44,851.00	Salary	AAMODT, ROBERT T	Engineer	\$30.91	Hourly
HANSON, JACOB HIRAM	Treasurer	\$70,021.00	Salary	ANDERSON, NICHOLAS	Engineer	\$28.87	Hourly
JORGENSEN, AMY MARIAN	Treasurer	\$56,017.00	Salary	BUTLER, LYNN ALAN	Engineer	\$35.42	Hourly
FLATTUM, CALLIE S	Treasurer	\$54,813.00	Salary	COYLE, JOHN	Engineer	\$28.90	Hourly
EILERTSON, EMILY	Treasurer	\$51,207.00	Salary	EILERTSON, MARK	Engineer	\$31.22	Hourly
GREVE, JEFFREY H	Attorney	\$96,623.00	Salary	HORNING, DANIEL	Engineer	\$28.87	Hourly
LUTHER, JESSE EARL	Sheriff	\$99,574.28	Salary	HOVEY, ISSAC	Engineer	\$29.03	Hourly
REYERSON, DAVID A	Sheriff	\$84,638.14	Salary	LESTRUD, SCOTT ALAN	Engineer	\$30.07	Hourly

SMITH, JOHN MICHAEL	Sheriff	\$81,660.80	Salary	MARTIN, ADAM	Engineer	\$28.87	Hourly
WURTZEL, CHAD LEE	Sheriff	\$75,587.20	Salary	MAJERCZYK, MARCUS	Engineer	\$28.87	Hourly
PAULSON, DENNIS L	Sheriff	\$72,550.40	Salary	MCLAUGHLIN, JOHN R	Engineer	\$29.15	Hourly
SCHRUPP, ZACHARY J	Sheriff	\$72,550.40	Salary	STEVENS, AARON M	Engineer	\$29.08	Hourly
COOK, TYLER J	Sheriff	\$69,825.60	Salary	WALLIN, BRIAN L	Engineer	\$29.15	Hourly
HANSEN, RYAN M	Sheriff	\$69,825.60	Salary	REID, THOMAS	VA	\$19,965.00	Salary
NORTH, JUSTIN	Sheriff	\$69,825.60	Salary	HACKBART, PHILIP	VA	\$50.00	Per Meeting
HELGESON, JORDAN H	Sheriff	\$69,825.60	Salary	HERWEYER, DEBRA R	VA	\$50.00	Per Meeting
NEVE, KATRINA	Sheriff	\$68,811.81	Salary	FERLEY, PAUL A	VA	\$50.00	Per Meeting
HEARN, KRISTOPHER	Sheriff	\$67,400.74	Salary	HANSON, JAMES DAVID	Conservation	\$70,346.00	Salary
DUMMERMUTH, COLE	Sheriff	\$67,400.74	Salary	BACKHAUS, BRETT A	Conservation	\$68,668.00	Salary
DORSEY, TERI LEE	Sheriff	\$29.46	Hourly	DOTY, DUSTIN JEFFREY	Conservation	\$50,948.00	Salary
STAYNER, MARILYN KAY	Sheriff	\$29.19	Hourly	LUCKASON, JAMIE L	Conservation	\$49,107.00	Salary
ANDERSON, RICK LEE	Sheriff	\$28.67	Hourly	BURRACK, OWEN W	Conservation	\$48,369.00	Salary
BOECKHOLT, LISA DIANE	Sheriff	\$25.06	Hourly	RUSH, BOB D	EMS	\$1,500.00	Salary
KNUDTSON, DAWN M	Sheriff	\$23.37	Hourly	TOMLINSON, MARK	EMA	\$61,000.00	Salary
BRUNS, JUSTIN D	Sheriff	\$22.02	Hourly	STAYNER, MARILYN	911	\$16,409.57	Salary
BROWN, KIM	Sheriff	\$21.97	Hourly	DAY, COLIN	IT/GIS	\$87,550.00	Salary
MICHAEL, SYDNEY	Sheriff	\$21.73	Hourly	ROHNE, JOEL M	IT/GIS	\$47.35	Hourly
PAULSON, VALERIE S	Sheriff	\$25.18	Hourly	THOMPSON, CINDY M	Assessor	\$78,595.00	Salary
BODTKE, TERI	Sheriff	\$25.11	Hourly	STEVENS, JUDY A	Assessor	\$62,751.00	Salary
OLSON, TERESA	Recorder	\$70,021.00	Salary	MYLI, ANDREA S	Assessor	\$46,583.00	Salary
HICKLE, JOLENE KAY	Recorder	\$56,254.00	Salary	HEIMS, JAY E	Assessor	\$20.47	Hourly
CHRISTAINSON, SARA E	Recorder	\$45,742.00	Salary	DUVE, MATTHEW C	Zoning	\$6,000.00	Salary
BUTLER, SHANA JAYNE	Public Health	\$83,553.60	Salary	CRAWFORD, RANDY E	Recycling	\$49,740.00	Salary
ANDERSON, LEXEE	Public Health	\$80,329.68	Salary	BULL, LELAND	Recycling	\$11.55	Hourly
JELLINGER, MORGAN	Public Health	\$64,272.00	Salary	BAKKEN, GERALD L	Transit	\$17.35	Hourly
ANGELO, CHELSEY	Public Health	\$30.90	Hourly	GANGSEI, DANA	Transit	\$16.88	Hourly
HENNIGAR, KIMBERLY JO	Public Health	\$56,076.72	Salary	SPRINGER, LAURIE R	Transit	\$17.35	Hourly
BLOCK, LAURA	Public Health	\$16.48	Hourly	SENNE, MARY JO	Transit	\$16.22	Hourly
OUIVERSON, LINDA	Public Health	\$17.19	Hourly				

Approved on this 2nd day of June 2025.

Mark Smeby, Chairperson

ATTEST:

Jacki A. Backhaus, Auditor

Motion Stone/Second Loberg to approve Resolution 2025-22. Roll Call: Ayes: Stone, Loberg, Smeby. Motion carried.

RESOLUTION NO. 2025.22

Section 1. This Board will meet at the Board of Supervisors' Room, 1000 Central Ave, Northwood, Iowa, on June 16, 2025, at 9:00 a.m., at which time and place a hearing will be held and proceedings will be instituted and action taken to approve the Advance.

Section 2. The County Auditor shall publish notice of said hearing, the same being in the applicable form attached to this resolution, which publication shall be made in a legal newspaper of general circulation in Worth County, which publication shall be not less than four (4) and not more than twenty (20) days before the date set for the hearing.

NOTICE OF PROPOSED ACTION TO INSTITUTE PROCEEDINGS FOR THE
INCURRENCE OF NONCURRENT DEBT IN A PRINCIPAL AMOUNT NOT TO
EXCEED \$700,000
(NONCURRENT DEBT)

The Board of Supervisors of Worth County, Iowa, will meet on June 16, 2025, at the Board of Supervisors' Room, 1000 Central Ave, Northwood, Iowa at 9:00 a.m., for the purpose of instituting proceedings and taking action on a proposal to incur noncurrent debt (the "Noncurrent Debt") in a principal amount not to exceed \$700,000 for the purpose of paying the costs of the County Facilities Improvements Project. The County Facilities Improvements Project is being undertaken as an urban renewal project in the Worth County Consolidated Urban Renewal Area.

At that time and place, oral or written objections may be filed or made to the proposal to incur the Noncurrent Debt. After receiving objections, the County may determine to incur the Noncurrent Debt.

The Noncurrent Debt will be in the form of an internal advance of funds from the County's HWY 105 Fund for the payment of costs of the Project and shall be repaid in one or more installments on or before June 20, 2027. The Noncurrent Debt will be incurred pursuant to authority contained in Chapter 403 and in Section 331.478 and Section 331.479 of the Code of Iowa.

By order of the Board of Supervisors of Worth County, Iowa.

Jacki A. Backhaus
County Auditor

Section 3. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. This resolution shall be in full force and effect immediately upon its approval and adoption, as provided by law.

Passed and approved June 2, 2025.

Mark Smeby, Chairperson, Board of Supervisors

Attest: Jacki A. Backhaus, County Auditor

Motion Stone/Second Loberg to approve proclamation in support of Men's Health Week. Motion carried.

Motion Loberg/Second Stone to adjourn at 8:52 A.M. Motion carried.

Jacki A. Backhaus
Auditor

Mark Smeby
Chairperson