

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

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

Motion Smeby/Second Loberg to approve today’s agenda and minutes from January 22, 2024 meetings. Motion carried.

Motion Loberg/Second Smeby to approve the drainage assessment abatements per the following schedule. Motion carried.

TOTALS TO ABATE		
\$ 44	09-17-200-012	STENSRUDE, SPENCER C & SHERRI L
\$ 17	09-16-400-004	THE FERTILE CONGREGATION OF THE NORWEGIAN DANISH EVANGELICAL LUTHERAN CONFERENCE
\$ 57	09-27-300-002	RACHUT, DENNIS D & JOYCE M
\$ 463	09-27-300-005	RACHUT, DENNIS D & JOYCE M
\$ 258	09-28-200-008	RACHUT, DENNIS D & JOYCE M
\$ 752	09-27-100-008	RACHUT, DENNIS D & JOYCE M
\$ 971	09-28-200-002	RACHUT, DENNIS D & JOYCE M
\$ 573	09-27-300-001	RACHUT, DENNIS D & JOYCE M
\$ 562	09-28-400-003	RACHUT, DENNIS D & JOYCE M
\$ 2,432	09-27-100-001	KITTLESON BROS INC
\$ 247	09-27-100-004	KITTLESON BROS INC
\$ 2,846	09-21-400-004	KITTLESON BROS INC
\$ 241	09-27-100-005	KITTLESON BROS INC
\$ 1,057	09-22-300-003	KITTLESON BROS INC
\$ 1,016	09-28-200-004	KITTLESON BROS INC
\$ 1,994	09-28-200-003	KITTLESON BROS INC
\$ 1,416	09-21-400-005	RACHUT, RONALD W
\$ 1,049	09-28-200-005	RACHUT, RONALD W
\$ 894	09-28-200-001	RACHUT, RONALD W

Motion Loberg/Secon Smeby to approve claims in the amount of \$21,754.81 as per the following schedule. Motion carried.

PeopleService Inc	Service-WAT & WWT	\$21,007.00
VISA	Service-SHF	\$ 747.81
	Grand Total	\$21,754.81

Motion Loberg/Second Smeby to approve rate of \$26.47/hour for Marcus Majerczyk as submitted by secondary roads. Motion carried.

Motion Smeby/Second Loberg to approve the Special Class B Retail Native Wine License for I-35/105 Welcome Center, Inc. d/b/a Top of Iowa Welcome Center & Barn Boutique. Motion carried.

Motion Smeby/Second Loberg to acknowledge the receipt of the Second Judicial District FY23 Annual Program Report. Motion carried.

Motion Loberg/Second Smeby to approve Resolution 2024-03. Roll call: Loberg – Aye; Smeby – Aye; Stone – Aye. Motion carried.

Resolution 2024-03

ESTABLISHING NEW FUND

WHEREAS, the Board of Supervisors of Worth County has identified a purpose to establish the following fund:

- Capital Projects – Facility Improvements, Fund 1502 – This budgetary fund will function as a Capital Project Fund for the purpose of purchasing land and renovating and building new county facilities that potentially benefit the following departments: Conservation, Secondary Roads, Sheriff and Public Health. The money for this fund will be derived from a loan agreement and General Obligation Bonds.

WHEREAS, the County will oversee the operations of the fund established and ensure that assets, liabilities, fund balances, revenues and expenditures are accounted for;

THEREFORE, BE IT RESOLVED that the Board of Supervisors is hereby authorized to establish the Capital Projects – Facility Improvements Fund 1502, effective upon the date of passage of this resolution unless otherwise noted above.

Adopted this 29th day of January, 2024.

Aaron Stone, Chair
Worth County Board of Supervisors

ATTEST: Jacki A. Backhaus, Auditor

Motion Smeby/Second Loberg to approve the following additions to the Auditor’s Chart of Accounts. Motion carried.

Account	Name	Type
1502-10100	CLAIM ON CASH-Capital Projects	Asset
1502-11100	DELINQUENT PROPERTY TAXES RECEIVABLE	Asset
1502-12100	PROPERTY TAX RECEIVABLE	Asset
1502-12600	ACCOUNTS RECEIVABLE	Asset
1502-12700	ACCRUED INTEREST RECEIVABLE	Asset
1502-13200	DUE FROM OTHER FUNDS	Asset
1502-13300	DUE FROM OTHER GOVERNMENTS	Asset
1502-25900	UNRESERVED FUND BALANCE	Equity
1502-15-0220-000-42500	LEGAL & COURT-RELATED SERVICES	Expense

1502-15-0220-000-42300	ENGINEERING SERVICES	Expense
1502-15-0220-000-60000	LAND	Expense
1502-15-0220-000-61000	BUILDINGS	Expense
1502-96-0300-000-81300	TO DEBT SERVICE FUND	Expense
1502-96-0300-000-81400	TO OTHER BUDEGTARY FUNDS	Expense
1502-20200	ACCOUNTS PAYABLE	Liability
1502-20300	CONTRACTS PAYABLE	Liability
1502-20600	TRUST PAYABLE	Liability
1502-20700	DEFERRED REVENUE	Liability
1502-20800	DUE TO OTHER FUNDS	Liability
1502-20900	DUE TO OTHER GOVERNMENTS	Liability
1502-21200	ACCRUED COMPENSATION ABSENCES	Liability
1502-21500	SALARIES/DED/BEN PAYABLE	Liability
1502-24100	DEFERRED REVENUES	Liability
1502-0-15-9020-910000	GENERAL OBLIGATION BOND PROCEEDS	Revenue
1502-4-03-9020-600000	INTEREST ON INVESTMENTS	Revenue
1502-4-15-9020-911000	PREMIUM ON BONDS SOLD	Revenue

Motion Smeby/Second Loberg, carried to adjourn at 10:22 A.M. Motion carried.

Jacki A. Backhaus
Auditor

Aaron Stone
Chairperson