

LYON COUNTY AUDITORS OFFICE  
January 27, 2026

ROCK RAPIDS, IOWA

Chairman Steve Herman convened the adjourned session with Vanden Bosch, Scholten, Altena, and Birkey present. Motion carried assumes unanimous vote unless otherwise stated. Also present were Tom Lawerence and Jen Smit.

The Board started with the Pledge of Allegiance.

Minutes from the January 13, 2026 meeting were reviewed. Motion by Birkey, seconded by Altena to approve and Chairman sign minutes. Motion carried.

The Board needs to appoint Greg Dengler as Trustee of Garfield Township, Emma Newborg as Trustee to Lyon Township, and Mike Groot as Trustee to Wheeler Township. Motion by Altena, seconded by Scholten to appoint Mike Knobloch. Motion carried.

Motion by Vanden Bosch, seconded by Scholten to approve Dollar General of Larchwood's Liquor License Renewal. Motion carried.

The Board received and reviewed the Waiver of Requirement of IA Code Section 368.7 for the City of Larchwood. The City of Larchwood is requesting to annex Lots 1 and 2 in Parcel H in the Southwest quarter of 29-100-47. This property contains 3.78 acres. Motion by Altena, seconded by Vanden Bosch to approve and Chairman sign waiver. Motion carried

Chairman Herman presented Resolution 2026-04. This resolution states the Board of Supervisors take no position in support of, or against, the Application for Annexation. Motion by Vanden Bosch, seconded by Scholten to approve and sign resolution. Motion carried. This is a summary of Resolution 2026-04. The full text can be obtained from the Auditor's Office or online at [www.lyoncounty.iowa.gov](http://www.lyoncounty.iowa.gov) under Supervisors and Resolutions.

The Board needs to set a public hearing for Budget Amendment #2. Motion by Altena, seconded by Birkey to set public hearing for 2-10-2026 at 8:45 a.m.

Resolution 2026-05 Transfer from General Sub Fund to General Basic Fund was introduced. This resolution authorizes the transfer of \$500,000 to the general basic fund from the general sub fund. Motion by Vanden Bosch, seconded by Scholten to approve and sign resolution. Motion carried. This is a summary of Resolution 2026-05. The full text can be obtained from the Auditor's Office or online at [www.lyoncounty.iowa.gov](http://www.lyoncounty.iowa.gov) under Supervisors and Resolutions.

Resolution 2026-06 Transfer from Road Use Tax Fund to Secondary Roads was introduced. This resolution authorizes the transfer of \$2,000,000 to the secondary road fund from the road use sales tax fund. Motion by Altena, seconded by Vanden Bosch to approve and sign resolution. Motion carried. This is a summary of Resolution 2026-06. The full text can be obtained from the Auditor's Office or online at [www.lyoncounty.iowa.gov](http://www.lyoncounty.iowa.gov) under Supervisors and Resolutions.

Resolution 2026-07 to Create a New Fund for Employee Unemployment Funds was introduced. This resolution authorizes the creation of Fund 42000 for Employee Unemployment Funds. Motion by Altena, seconded by Birkey to approve and sign resolution. Motion carried. This is a summary of Resolution 2026-07. The full text can be obtained from the Auditor's Office or online at [www.lyoncounty.iowa.gov](http://www.lyoncounty.iowa.gov) under Supervisors and Resolutions.

Employment changes: Sandy Wissink, Dispatcher in the Sheriff's office, received a final step increase to \$30.62 per hour. Effective date of change is 1-1-2026.

Marie Kruse, Dispatcher in the Sheriff's office, received a final step increase to \$30.62 per hour. Effective date of change is 1-1-2026.

Tasha Bus, Dispatcher in the Sheriff's office, has resigned from FT and will stay as PT. Her hourly rate will be \$26.48. This was effective 7-1-2025.

Riley Knobloch, Administrative Assistant for fine collections, received a step increase to \$21 per hour. Effective date of change was 12-20-2025.

Motion by Vanden Bosch, seconded by Altena to approve claims except for DRG bill for HVAC. Motion carried.

EMA director Arden Kopischke joined the meeting to discuss Resolution 2026-08 All Hazards Mitigation Plan. This is a 5-year plan that needs to be adopted by all cities and the county. Kopischke stated all the cities have currently adopted the resolution. \$22,000 should be reimbursed by FEMA. Motion by Altena, seconded by Birkey to approve and sign. This is a summary of Resolution 2026-08. The full text can be obtained from the Auditor's Office or online at [www.lyoncounty.iowa.gov](http://www.lyoncounty.iowa.gov) under Supervisors and Resolutions.

Cindy Voss with RIDES presented the FY2026 report and the FY2027 funding request in the amount of \$5,000. Voss discussed several challenges currently facing the organization, noting that RIDES is operating at a deficit in most counties. She explained that trip volume has significantly declined, from approximately eight to ten trips per day to an average of five trips per week. This reduction is largely attributed to MTM serving as the sole transportation broker. Voss stated that the organization will need to be careful stewards of the funds available, which may require difficult decisions, including potential reductions in services or staffing, or an increase in costs. The Board thanked Voss for her presentation and indicated the funding request would be considered during upcoming budget sessions.

Economic development director, Jen Smit, was present to give an update on the upcoming Career Exploration Day with 9<sup>th</sup> & 10<sup>th</sup> graders from Lyon County.

Auditor Sprock asked the Board which departments they wished to meet with individually to discuss FY2027 budgets and re-estimates. The Board indicated they would like to meet with Conservation, Sheriff, Ambulance, Engineer, and Public Health. Auditor Sprock stated she would schedule the meetings for February 11, 2026, if possible.

Supervisor correspondence: Altena-NW IA Landfill; Scholten-Board of Health; Vanden Bosch-Riverboat Foundation. Motion by Birkey, seconded by Altena to allow the Showcase Revolutionary Iowa to be displayed at the courthouse from 3-31-2026 to 7-31-2026.

Payroll dated 1-15-2026 was reviewed and approved.

Payroll Warrant Register in the amount of \$127,656.63 is listed by fund.

General Basic Fund	17,330.17
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Rural Service Basic Fund	30,113.99
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Secondary Road Fund	80,212.47
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Payroll Disbursement Register in the amount of \$49,192.11 is listed by Fund.

General Basic Fund	6,883.67
Rural Services Basic Fund	12,759.06
Secondary Road Fund	29,549.38

Handwritten claim dated 1-14-2026 in the amount of \$218.73 was reviewed and approved. Check sequence #179368.

ISAC	Unemployment - 4 <sup>th</sup> Q	218.73
Grand Total		218.73
Secondary Road Fund	218.78	

Conservation Claims dated 1-16-2026 in the amount of \$10,156.44 were reviewed and approved. Check sequence #179575-#179591.

Alliance Communications	LPRA Phone, LD, & Interne	357.00
Austin's IT	New cameras & update NC	1994.97
Central Iowa Distributing	Custodial supplies	303.00
Creative Edge	Stickers	47.78
Division of Inspections Elevat	2026 Permit	175.00
DGR Engineering	Gross land acquisition	615.93
District III - IACCB Palo Alto	Membership & dues	200.00
H & S Homebuilding Center	Bldg maintenance	549.96
IAN Treasurer Victoria DeVos	Ed & training Buntjer	20.00
Iowa Department of Revenue -	December Hotel/Motel tax	337.51
Korthals Kleaning	Nature Center cleaning	450.00
Lyon & Sioux Rural Water	H2O	309.05
Lyon Rural Electric Coop	LPRA Electric Acct 1608	1777.52
Oak Street Station	Tires & tubes Kubota	691.00
Rock Rapids Machine & Welding	Gyro mwer PTO repair	824.12
Shari's Kitchen	Rolls for coffee with Conserv.	30.00
US Bank	EE Supplies, Uniforms, Shop Sup	1473.60
Grand Total		10156.44
General Basic Fund	9,540.51	
CS Projects & Acquisition Fund	615.93	

Handwritten claim dated 1-21-2026 in the amount of \$260.12 was reviewed and approved. Check sequence #179592.

IBC	1/15-1/20 Flex Plan	260.12
Grand Total		260.12
Flex Benefits Account	260.12	

Claims dated 1-27-2026 in the amount of \$94,089.47 were reviewed and approved. Check sequence #179593-#179691.

Access Systems Leasing	Printer/Copier Lease Cont	216.12
Ahlers & Cooney, P.C. Attn: Ac	January HR Service-Labor	712.50
AT & T Mobility	Cell phones	96.28
Avera Merrill Pioneer Hospital	Suspect blood draws	126.00
Avera Merrill Pioneer Hospital	drug screen	77.00
Jerry M. Baatz	Mileage(30)	18.00
Bomgaars	storage bins, light, Welding Sup	366.36
Century Link	911 Recurring 712-233-001	33.00
City of George	utilities	55.50
City of Larchwood	utilities	77.80
CJ Cooper & Associates, Inc.	DOT collector training	250.00
CoZO Sandy Bubke	Membership - Single- Sprock	100.00
Cash-Wa Distributing	Food for Inmates	1044.45

D-P Tools Inc.	OTC bushing puller	1840.52
Dakota Riggers & Tool	weld-on hook #83	234.10
Dan's Automotive Service, LLC	Exhaust repair	210.48
Denco Highway Construction Inc	rumble strips-A26/K30 int	4900.00
Denekas Electric Inc.	Trane ECM blower motor	717.00
DGR Engineering	final design-L14 improvement	8925.38
Doon Press	Advertising-VA	32.00
DRG Mechanical, Inc	HVAC Annex building	2081.00
Darren Dubbelde	BOA Mileage	48.00
Electronic Services System	ILR Maintenance	2095.82
Family Crisis Center of NW IA	FY26 Allocation	10000.00
Bruce Fick	Zoning Mtg	54.00
John Fluit Jr	Zoning Mileage	25.20
Kevin Fluit	BOA Mileage	9.60
Frontier	911 Recurring Monthly Pho	129.95
Great Plains Uniforms, LLC	Dorhout ballistic vest	767.73
Green Diesel LLC	tow #7 - LR to RR	550.00
Amie Griesse	Reimb. coffee for BR (2)	37.98
Groves Emergency Lighting	Trip to remove equip	600.00
LeRoy Hassebroek	Zoning Mileage	72.00
Heartland Hardware LLC	cleaning/shop supplies	313.07
I-State Truck Center	spring pin, bushing #26	303.80
IBC Innovative Business Consul	Oct-Dec Admin fees	419.00
Intek Cleaning & Restoration	Clean up after break in	1000.00
Inwood Body Shop	windshield #27	311.32
Iowa Association of County Med	2026 Dues	300.00
Iowa Law Enforcement Academy	Jail online in-service	125.00
Iowa State Medical Examiner	Autopsy DOD 10/4/2025	2158.11
Iowa State University Institut	culvert/bridge backwatr	60.00
ISAA c/o Dixie Saunders	ISAA dues 2026	1200.00
ISAC	Spring Conf	440.00
KCL Group Benefits	January County premium	530.19
Dale Kollis	BOA Mileage	24.00
David Korthals	BOA Mileage	48.00
Larchwood Local	December fuel	364.00
Bradley Leuthold	Zoning Mileage	14.40
Lewis Family Drug, LLC	VA Case #12	17.94
Ashley Lewis	Reimb mileage	338.40
Little Rock Free Lance	Advertising-VA	35.00
Lyon County Sheriff Dept.	Sheriff Fees	371.15
Lyon County Treasurer	Reimburse acct for checks	20.00
Lyon Rural Electric Coop	UPS label, Electric	1696.12
Mail Services. LLC	February Renewals-Postage	534.87
MidAmerican Energy	acct 08790-10018 Inwood	1366.05
Colette Nath	Reimb mileage (244)	146.40
New Century Press	Advertising-VA	60.00
NW IA YES Center	Transportation juvenile	921.90
P & K Pest Control Inc	Monthly pest control	48.15
Pitney Bowes Global Financial	12/13/25-3/12/26 Meter Lease	462.33
Pitney Bowes Inc.	Postage Meter Ink	132.79
Premier Communications	Office phone & internet	39.04
Premier Network Solutions	Jan/Feb IT Consulting	10190.00
Rapid Auto Repair	A2 - Service	211.45
Rock Apartments	VA rent assistance	845.00
Rock Rapids Ace Hardware	Cable ties	76.54
Sanford Health Business Accoun	Med exam fee	350.00
Siebring Manufacturing Inc.	sheet steel plate #114	14.29

Sioux Sales Company	Uniform shirt	69.95
Spencer Office/JCL Solutions	Office Supplies	2728.89
State Hygienic Laboratory	Water test	80.00
Stivers Ford Midwest Pro	Radar units	5250.50
Stryker	AED batteries	450.00
Tails Awagging Grooming	Groom - Versa	90.00
Trane	Qtrly main. cont.	1457.25
Kay Twedt	Zoning Mileage	75.60
US Bank	Passports, Office Sup, Microsoft	
	Fuel, Training, Inmate Food	10762.23
Van's Power Center	Ranger repairs 1/2	1053.86
Verizon	12/7-1/6 Cell Phone-Maint	1781.02
Willson & Pechacek, PLC	Legal fees	675.00
Dennis Winkowitsch	BOA Mileage	38.40
James Zanger	Zoning Mtg	67.20
Ziegler Inc.	pins, bushings #83	6672.49
3D Security Inc.	Update vault combination	845.00
Grand Total		94089.47
General Basic Fund		52,051.68
Rural Services Basic Fund		5,826.90
Economic Development Fund		1,863.84
Secondary Road Fund		30,272.11
Surcharge on E911		162.95
Local Gov't Opioid Abatement		85.49
Emergency Management Services		54.85
Co. Assessor Agency Fund		2,822.46
Health Insurance Fund		914.19
Flex Benefits Account		35.00

There being no further business there was a motion by Vanden Bosch, seconded by Altena to adjourn. Motion carried.

ATTEST \_\_\_\_\_ APPROVED \_\_\_\_\_  
 County Auditor \_\_\_\_\_ Chairman \_\_\_\_\_

NOTE: These minutes are as recorded by the Clerk to the Board of Supervisors and are subject to Board approval at the next regular meeting.