

LYON COUNTY AUDITORS OFFICE
April 28, 2026

ROCK RAPIDS, IOWA

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

The Pledge of Allegiance was said.

Chairman Herman amended the budget to reflect that the resolution to vacate a county road should be 2026-16 instead of 2026-15.

Minutes from the April 6, 2026 and April 14, 2026 board meeting were reviewed. Motion by Altena, seconded by Birkey to approve and Chairman sign minutes. Motion carried.

The Board reviewed the Sheriff's quarterly report. Motion by Birkey, seconded by Altena to approve report. Motion carried.

Chairman Herman opened the public hearing at 8:40 a.m. to take public comment on FY2026 Budget Amendment #3. Present for public hearing was Tom Lawrence with NW Iowa Review; Daryl Albertson, Lyon County Engineer; Dominique Kooiker with New Century Press; and Jen Smit, Economic Development Director. Sheriff's Department-\$50,000 for vehicle purchase due to totaled vehicle; Conservation-\$150,000 for wetland project; Board Control Casino-\$10,000 for LifeLock subscription due to break-in. No public comments received. Public hearing closed at 8:41 a.m. Motion by Altena, seconded by Scholten to approve and sign Resolution 2026-15 to authorize budget amendment #3. Motion carried. This is a summary of the resolution. The complete text can be obtained from the Auditor's Office or online at www.lyoncounty.iowa.gov under Supervisors and Resolutions.

Chairman Herman opened the public hearing at 8:50 a.m. to take comment on the proposed FY2027 budget. Present for public hearing was Tom Lawrence with NW Iowa Review; Daryl Albertson, Lyon County Engineer; Dominique Kooiker with New Century Press; and Jen Smit, Economic Development Director. With no public comments, Herman closed the hearing at 8:51 a.m.

Resolution 2026-11 approving the FY2027 elected official salaries was presented. Salaries will be set as: Auditor \$81,775; Attorney \$150,932; Recorder and Treasurer \$80,613; Sheriff \$121,745; Supervisors \$33,078 with Chair receiving \$1,000 stipend. Motion by Scholten, seconded by Birkey to approve and sign Resolution 2026-11. Motion carried. This is a summary of the resolution. The full text can be obtained at the Auditor's Office or online at www.lyoncounty.iowa.gov under Supervisors then Resolutions.

Resolution 2026-12 approving the FY2027 Budget and County Levies. General supplemental levy has been lowered to \$0.69053/\$1,000 of taxable value generating \$950,000 which is \$250,000 less than FY2026; Rural Service levy has been increased to \$2.90000/\$1,000 of taxable value and will generate \$2,866,266 which is \$871,088 greater than FY2026. The General Basic levy was lowered to \$3.26611/\$1,000 of taxable value generating \$4,493,395 which is \$141,758 greater than FY2026. The total tax asking is \$762,846 greater for FY2027 than FY2026. Motion by Altena, seconded by Vanden Bosch to approve and Chairman sign Resolution 2026-12. Motion carried. This is a summary of the resolution. The full text can be obtained at the Auditor's Office or online at www.lyoncounty.iowa.gov under Supervisors then Resolutions.

Chairman Herman introduced Resolution 2026-13 authorizing a transfer to secondary roads from the Road Use Tax fund. The transfer total is \$2,050,676 and will be the final transfer for FY2026 from the RUTF. Motion by Scholten, seconded by

Vanden Bosch to approve resolution 2026-13. Motion carried. This is a summary of the resolution. The complete text can be obtained at the Auditor's Office or online at www.lyoncounty.iowa.gov under Supervisors and Resolutions.

Chairman Herman introduced Resolution 2026-14 authorizing a transfer to secondary roads from the TIF fund. This would be the 2nd half transfer in the amount of \$235,000 to make \$470,000 in total. Motion by Altena, second by Scholten to approve resolution 2026-14. Motion carried. This is a summary of the resolution. The complete text can be obtained at the Auditor's Office or online at www.lyoncounty.iowa.gov under Supervisors and Resolutions.

Lyon County Engineer Daryl Albertson noticed a discrepancy on the FY27 IaDOT Budget and would like to table it's approval until next meeting. The FY27 CFYP will also be moved to next agenda.

The Board has reached out to some members for the Condemnation Board, but have not heard back from them at this time. Auditor Sprock will put this on the next agenda.

Motion by Vanden Bosch, seconded by Birkey to approve the liquor license renewal for the Rock Rapids Gun Club. Motion carried.

Motion by Altena, seconded by Scholten to approve the liquor license renewal for Grand Falls Casino. Motion carried.

Motion by Birkey, seconded by Scholten to approve the liquor license ownership amendment and tobacco license renewal for Dollar General in Larchwood. Motion carried.

Employment Changes: Rick Bos has been hired as the EMA Coordinator. The position is PT with an hourly rate of \$25. His first day as coordinator will be 5-1-2026 but has done some training hours starting 4-1-2026.

Ben Blauwet, secondary roads employee, has been promoted from Excavator I to Excavator II with a new hourly rate of \$34.21 per hour starting 4-22-2026.

Levi Horstman has moved to Civil deputy in the sheriff's department as of 4-16-2026. There is no change to the pay rate.

Tanner Lincecum was hired as a Seasonal Maintenance I Utility driver with secondary roads for the summer. His pay rate will be \$18.00 per hour.

Riley Weiler was hired as a Deputy with the Sheriff's office starting 5-1-2026. Her wage will be 70% of the sheriff's salary.

Rob Ver Meer will be retiring from the Sheriff's offices after 24 years of service as a Deputy. His last day will be 4-30-2026.

Randy Waagmeester, a member of the Iowa Bar Association, presented the Board with a 250th Anniversary flag commemorating the anniversary of the United States. He noted that the Iowa Bar Association is providing a flag to each county. The Board thanked Waagmeester for his presentation.

Motion by Birkey, seconded by Altena to approve claims. Motion carried.

Chairman Herman opened the public hearing at 9:30 a.m. to receive comments regarding the proposed vacation of a portion of Cleveland Avenue, beginning at the south right-of-way line of 250th Street and extending south to the north right-of-way line of 260th Street. Those present included Daryl Albertson, Lyon County Engineer; Tom Lawrence, NW Iowa Review; Dominique Kooiker, New Century Press; Mike Ver Steeg; James Van Ginkel; Dave Harmsen; and Jonathan Van Ginkel. The Board received and considered comments from individuals representing differing perspectives. All parties acknowledged that the current condition of the road requires attention. Some expressed that, if the bridge is not repaired, they would

prefer the land be vacated for agricultural use. Others opposed vacating the road and supported repairing the bridge. The public hearing was closed at 9:46 a.m.

The Board would like to have information from Albertson on the cost of replacing the bridge that is currently closed on Cleveland. Motion by Altena, seconded by Scholten to table resolution 2026-16 to Vacate a County Road until more information is provided. Motion carried.

Breckyn Sprock, Zoning and Flood Plain Administrator, attended the meeting to discuss coverage and plans during an upcoming leave period. The Board thanked Korthals for the information and for attending.

Correspondence: Vanden Bosch - NW IA Planning and Dev; Birkey - League of Cities; Herman - League of Cities, Conservation, YES Center.

Conservation claims dated 4-20-2026 in the amount of \$11,672.48 were reviewed and approved. Check sequence #180900-#180916

Alliance Communications	LPRA Phone, LD, & Internet	383.00
Central Iowa Distributing	Annual supplies	2978.00
Iowa Department of Revenue	March Hotel/Motel tax	514.29
Kiesler Police Supply	Magpul pmag magazine	138.81
Korthals Kleaning	Nature Ctr cleaning (5)	450.00
Lyon & Sioux Rural Water	H2O	275.30
Lyon Rural Electric Coop	LPRA Electric Acct 1608	1672.40
Oak Street Station	Tube install & tire repair	1279.50
Osceola SWCD	Eastern red cedar (35)	525.00
RA Rentals	Skidloader trencher & spa	168.00
Runnings Supply Inc.	Hoe/cultivator tool	43.96
Sioux County SWCD	Eastern red cedar (13)	195.00
Sunshine Foods	Groceries - EE	17.96
Todd's True Value	Gorilla tape	11.99
Town & Country Implement	Glass door replacement	739.74
US Bank	EE Supp, Off Supp, phone	1829.99
Valley Sand & Gravel	Concrete fines	449.54
Grand Total		11672.48
General Basic Fund	11,672.48	

Payroll dated 4-15-2026 was reviewed and approved.

Payroll Warrant Register in the amount of \$116,811.06 is listed by fund.

General Basic Fund	16,911.34
Rural Service Basic Fund	29,564.33
Secondary Road Fund	70,335.39

Payroll Disbursement Register in the amount of \$45,230.73 is listed by Fund.

General Basic Fund	6,173.08
Rural Services Basic Fund	12,625.64
Secondary Road Fund	26,432.01

Handwritten claims dated 4-21-2026 in the amount of \$600.00 were reviewed and approved. Check sequence #180917.

IBC	4/18-4/19/2026 Flex Plan	600.00
Grand Total		600.00
Flex Plan Fund	600.00	

Claims dated 4-28-2026 in the amount of \$331,219.52 were reviewed and approved. Check sequence #180918-#181018

Access Systems Leasing	Printer/Copier Lease Cont	216.12
Abbie Ackerman	DOD 03/17/2026 Med Exam	624.60
Henry M. Adkins & Son Inc.	Ballots - Primary Election	7847.07

Alliant Energy	acct 6097001000-NITE LITE	625.88
Warren Arends	Boiler tool work	50.00
AT & T Mobility	Cell phone & air card	96.26
Jerry M. Baatz	Mileage(30)-April Meeting	18.00
Blackstrap, Inc.	road salt	6299.10
Bomgaars	10-cutting wheels	22.90
Century Link	911 Recurring 712-233-001	34.98
City of George	utilities	42.50
City of Sioux City Fire Depart	2nd Half Hazmat Contract	5967.00
CJ Cooper & Associates, Inc.	3 - drug tests quarterly	165.00
Cash-Wa Distributing	Food for Inmates	2467.45
DGR Engineering	prelim design-Larchwood	1164.00
Diamond Mowers, Inc.	tooth holder #84	258.04
Diversified Technologies Inc.	County TIF	45066.22
Doon Press	Advertising-VA	32.00
FleetPride	led, plug, valve-shop	162.95
Frontier	911 Recurring Monthly Phone	129.95
Graves Construction Co. Inc.	BROS-C060(128)--8J-60 pmt	36279.67
Great Plains Uniforms, LLC	Sergeant badges	337.00
H & S Homebuilding Center	5-key pads	1065.95
Hands Up Holdings	Interpreter fees	180.00
HardRock Aggregate	riprap	21915.73
Cody Harms	Mileage to Sioux City CTO	259.20
Health Services of Lyon Co	(3) drug screens	75.00
Heartland Hardware LLC	Refrigerator, shop supp.	705.36
Hotsy Equipment Company	igniter/burner-pressure wshr	159.53
I-State Truck Center	injector kit, seal #4	1147.88
Iowa Counties Technology Serv	Risk & asset/Ninjio cyber	6000.00
IBC Innovative Business Consul	Admin Fees/Flex&HRA plan	6266.18
ICIT Treasurer	ITAG Conf. 2026 Des Moine	425.00
Inovalon Provider, Inc	Apr Access to All Payer	274.64
Inwood Body Shop	windshield / install kit	467.63
Iowa Dept of Transportation Ca	prj# STP-075-4(21)-2C-60	29757.41
Iowa Law Enforcement Academy	MMPI - Weiler	900.00
Iowa Prison Industries	911 Sign supplies	1035.00
Iowa State Medical Examiner	DOD 01/30/2026 Autopsy	2296.00
Jebro Inc.	200 gal CRS-2	2589.40
Johnson Controls Fire Protect	26-27 sprinkler sys. cont	758.85
Jurrens Funeral Home	Veteran funeral expenses	1500.00
K & T Farms, Inc	Snow removal	2805.00
KCL Group Benefits	April County premium	524.43
Brentt Korthals	PPE reimbursement	77.02
Sean Kosters	IPERS refund	991.98
Jeffrey S Kruse	PPE reimbursement	79.97
Lewis Family Drug, LLC	VA Case #12	83.05
Little Rock Free Lance	Advertising-VA	28.00
Lyon County Sheriff Dept.	Sheriff Fees	1124.35
Lyon Rural Electric Coop	Utility assistance	1755.88
Tim Mantel	Conf Board Mileage	16.80
Meyer Electric Inc.	add 4 LED hi-bay lights-I	1640.13
MidAmerican Energy	acct 08790-10018 Inwood	670.25
New Century Press	Advertising, Brd Min, Pub Hrg	806.04
Northwest Iowa Comm. College	Ambulance continuing ed	367.00
P & K Pest Control Inc	April Mthly Maint	45.00
Premier Communications	Office phone / internet	38.61
Professional Office Serv. Inc	May Renewals Postage	654.10
Rapid Auto Repair	Chevy Blazer oil change	63.09
Reserve Account/Pitney Bowes	Postage - Attorney	500.00
Sanford Health Business Account	Inmate medical	361.70
Sanford Health Plan	May Insurance Premiums	91788.78

Shari's Kitchen	Child Dev Fair-sandwiches	78.00
Sign Solutions USA	25 - omni sleeve	735.15
Sioux Center Health	Audiometric testing	20.00
Jennifer Smit	George Dev mtg - meal	12.84
Solutions, Inc.	Black ice license	279.99
Spencer Office/JCL Solutions	Office Supp	2504.58
Billy Sprock	Conf Bd Mt mileage	18.00
Melissa Stillson	Mileage-EH Conf (540)	324.00
Sudenga Industries	1 st /2nd half grant - 185-002	1459.44
Sheila Thomas	DOD 4/13/2026 Med Exam Fe	268.00
Thomson Reuters - West Payment	Clear Proflex-Collections	554.88
Thrifty White Pharmacy	Inmate medications	58.12
TK Repair LLC	fuel pump harness #45	611.09
Trane	HVAC Maint, Water Pump	12021.25
Trevor Vanthul	PPE reimbursement	213.30
UI Diagnostic Laboratories	Deposition 7/9/25	373.50
US Bank	Educ, Uniforms, Off Supp, Computer	
	Fuel, Lodging, Meals	19093.17
Deb VanOtterloo	Mileage to O'Brien Cty	66.00
Verizon	Cell Phone	1749.88
Willson & Pechacek, PLC	Legal fees	429.00
Ziegler Inc.	seal, sensor #22	242.70
Grand Total		331219.52
General Basic Fund	52,853.58	
General Supplemental	8,043.05	
Rural Services Basic Fund	991.98	
Economic Development Fund	373.71	
Secondary Road Fund	112,185.26	
Surcharge On E911	2,840.59	
County Tifs-Novartis & Sudenga	46,525.66	
Local Gov't Opioid Abatement	376.32	
Emergency Management Services	6,189.88	
Co. Assessor Agency Fund	2,260.10	
Health Insurance Fund	98,544.39	
Flex Benefits Fund	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.