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LYON COUNTY AUDITORS OFFICE ROCK RAPIDS, IOWA
October 27, 2026

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

The Board started with the Pledge of Allegiance.

Minutes from the October 13th meeting were reviewed. Motion by Altena, second by Scholten, to approve and Chairman sign minutes. Motion carried.

The Sheriff's office submitted an amended quarterly report. Motion by Altena, seconded by Scholten, to approve the amended report. Motion carried.

Resolution 2026-33 – Approval of 100% Appropriations. Motion by Altena, seconded by Scholten, to approve and sign Resolution 2026-33, authorizing 100% appropriations for Conservation, Economic Development, Public Health, Veterans Affairs, and Non-Departmental. These departments are scheduled to complete budget amendments and must have 100% of their budget appropriated prior to doing so. Motion carried. This is a summary of the resolution. The complete text is available at the Auditor's Office or online at www.lyoncounty.iowa.gov under Supervisors, then Resolutions.

Chairman Herman opened the public hearing at 8:45 a.m. to receive public comment on FY2027 Budget Amendment #1. Those present for the hearing included Dominique Kooiker with New Century Press and Amanda Miller, GLR Superintendent. The proposed amendments included $810 for Veterans Affairs payroll to cover an unbudgeted 2.8% salary increase; $151,800 for Conservation for the Lake Restoration Project, the fish kill at Lily Log, and staining the Nature Center; a reduction of $6,300 in Public Health due to a change in the use of ARPA funds for the Director's salary; $16,000 for Economic Development for the IISC Partnership; $15,000 for Board Control for the CAT Grant contribution to Larchwood; and $2,764 for Non-Departmental for the Safety Director salary. No public comments were received. Chairman Herman closed the public hearing at 8:46 a.m. Motion by Altena, seconded by Hoefert, to approve and sign Resolution 2026-34. Motion carried. This is a summary of the resolution. The complete text is available at the Auditor's Office or online at www.lyoncounty.iowa.gov under Supervisors, then Resolutions.

The Board discussed whether to approve the purchase and installation of the RenoDry USA system. Following discussion, the Board asked Auditor Sprock to contact RenoDry USA representatives to clarify what type of guarantee the company would provide. Specifically, the Board wanted to know whether the system would address the musty smell, sticking vault doors, oxidation in the basement, dampness affecting basement files, and humidity in the dome, and what guarantee would be offered if these issues did not improve. Auditor Sprock will follow up with the company.

Chairman Herman opened the public hearing at 9:00 a.m. to receive public comment regarding the land lease with the George-Little Rock School District. Those present included Dominique Kooiker with New Century Press, Amanda Miller, GLR Superintendent, Ashley Bathke, Daryl Albertson, and Nolan McGowan. Miller stated that the school district's attorney had reviewed the lease and felt it was sufficient. No additional public comments were noted. Chairman Herman closed the public hearing at 9:04 a.m. Motion by Altena, seconded by Hoefert, to approve and sign the resolution regarding the land

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lease. Motion carried. This is a summary of the resolution. The complete text is available at the Auditor's Office or online at www.lyoncounty.iowa.gov under Supervisors, then Resolutions.

County Attorney Nolan McGowan and Assessor Ashley Bathke were present to provide an update regarding a claim for refund submitted by Farmers Cooperative for Parcel 330000009500000. The request seeks refunds for assessment years 2023 and 2024, alleging taxes were erroneously or illegally paid. Bathke stated that, in her opinion, the property had been correctly assessed at the time. McGowan agreed with her assessment. He also noted that many counties have received similar requests and that several have not yet made a decision. Motion by Vanden Bosch, seconded by Altena, to table the decision. Motion carried.

Auditor Sprock presented the possibility of making Narcan available in each department. Sprock explained that the Secretary of State had recommended having Narcan available due to suspicious mail being sent to election offices. McGowan stated that he may be able to assist with obtaining Narcan if needed. Motion by Hoefert, seconded by Scholten, to approve making Narcan available to County departments. Motion carried.

The Board discussed tax abatement information presented by Assessor Bathke regarding properties affected by the flood. McGowan expressed concerns about approving tax abatements without first establishing a specific policy to provide guidance and consistency. Chairman Herman asked Auditor Sprock to schedule a work session for further discussion.

Engineer Daryl Albertson was present to answer any questions the Board may have. There was some discussion regarding closed bridges.

Amy Jurich and Stewart Lee with IBC joined the meeting to present health insurance renewal options effective January 1, 2027. Sanford's renewal proposal included an 11.9% increase over current rates and did not provide a renewal cap for 2028. Avera provided a quote for a plan comparable to Sanford True, with a 9.24% increase over current rates. However, Avera was unable to provide a competitive quote for its Total Choice network, which would have resulted in a 17% increase. Wellmark provided a quote reflecting a 36.53% increase over current plan rates.

Jurich also reported an 18% increase in the MetLife Dental Plan, with no increase in the Vision Plan.

Following discussion, Motion by Hoefert, seconded by Altena, to maintain the current Sanford health insurance plans, HSA contributions of $1,500 for single coverage and $3,000 for family coverage, Dental Plan, Vision Plan, and Life Insurance at the same levels as the 2026 renewals. The only change will be an increase in the employee deductible to $3,500 for single coverage and $7,000 for family coverage to comply with IRS regulations. Motion carried.

Motion by Scholten, seconded by Vanden Bosch, to approve claims.

Employment changes: Venessa VandeVegte has been moved to a FT Jailer in the Sheriff's office as of 8-15-2026 with an hourly rate of $25.13.

Wade Jepsen has been moved to a FT Jailer in the Sheriff's office as of 10-15-2026 with an hourly rate of $27.35.

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Austin Eben was hired as a PT Jailer in the Sheriff's office as of 10-12-2026 with an hourly rate of $25.13.

Supervisor correspondence: Vanden Bosch-RIDES, Riverboat, & Mid-Sioux; Altena-NW IA Landfill & GLR Bond open house; Herman – Conservation and the YES Center; Hoefert – Doon City Council.

Payroll dated 10-15-2026 was reviewed and approved.

Payroll Warrant Register in the amount of $220,741.18 is listed by fund.

General Basic Fund	101,480.67
General Supplemental Fund	2,797.08
Rural Services Basic Fund	33,429.56
Economic Development Fund	2,161.90
Secondary Road Fund	72,015.16
Emergency Management Service	1,107.87
Co. Assessor Agency Fund	7,748.94

Payroll Disbursement Register in the amount of $80,838.00 is listed by fund.

General Basic Fund	36,968.88
General Supplemental Fund	1,211.17
Rural Services Basic Fund	13,558.76
Economic Development Fund	970.75
Secondary Road Fund	25,434.20
Emergency Management Service	323.84
Co. Assessor Agency Fund	2,370.40

Handwritten claim dated 10-20-2026 in the amount of $1,442.35 were reviewed and approved. Check sequence #183894.

IBC	10/14-10/18/2026 Flex plan	1442.35
Grand Total		1442.35
Flex Benefits Account	1442.35	

Conservation claims dated 10-20-2026 in the amount of $37,290.26 were reviewed and approved. Check sequence #183895-#1183919.

Alliance Communications	LPRA Phone, LD, & Interne	359.00
Austin's IT	Service call	75.00
Cooperative Energy Company	LP 809.2	964.79
Creative Edge	uniform	182.00
Denny's Sanitation Inc.	Monthly garbage service	810.00
Huyser, Inc.	Diesel 543.5 gallons	2907.18
Iowa Department of Revenue	September Hotel/Motel tax	795.53
Jody Van Zee	Nature center cleaning	625.00
Kiesler Police Supply	3 cases ammo	593.70
Larchwood Food Center	Concessions	24.90
Lyon Rural Electric Coop	LPRA Electric Acct 1608	4300.79
Menards - Sioux Falls East	Shop Supplies	180.42
Norberg Paints	Stain	1396.50
Nutrien Ag Solutions Timberlan	Transline 10 gal	1540.00
Oak Street Station	Hercules tire	105.00
OC Trailers & RVs, Inc.	New gooseneck trailer	14060.00
Precision Elevations	Pasture spraying	400.00
RA Rentals	Boom rental	1640.00
Reddy Ice LLC	Ice refill	465.91
RK Insulation	East shelter ceiling ins.	2850.00

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Runnings Supply Inc.	Bar oil harvest king 1 ga	33.98
Todd's True Value	Supplies	48.46
Town & Country Implement	Damper, hst & bearing	189.26
US Bank - Purchase Card Purcha	Training, EE Supp. Office Supp	2517.84
Shane Van Bemmel	Nightcrawlers - 60 doz	225.00
Grand Total		37290.26

General Basic Fund 69,293.01

Claims dated 10-27-2026 in the amount of $59,107.69 were reviewed and approved. Check sequence #183920-#183995.

Access Systems	Printer contract	81.84
Access Systems Leasing	Printer/Copier Lease Cont	216.12
Alliant Energy	acct 6097001000-NITE LITE	686.99
Alpha Wireless Communications	New pagers	2100.00
Amanda Rust	mileage/meals-Rust/ICEOO mtg	341.08
AT & T Mobility	Cell phone & air card	99.42
Avera Merrill Pioneer Hospital	Zofran doses (24)	74.82
Jerry M. Baatz	Mileage(30)- October Meet	18.00
Ben Blauwet	PPE reimbursement	304.68
Bound Tree Medical, LLC	Medical supplies	438.97
Calhoun-Burns & Associates Inc	FEMA disaster - admin/coo	5282.75
Crossroads Trailer	(3) batteries - RR shop	630.02
Cash-Wa Distributing	Food for Inmates	1515.40
DeNoble, Austin & Company PC	US Bank Confirmation Fee	87.96
Emely Monzon	Reimb meals - training	35.88
Frontier	911 Recurring Monthly Pho	129.95
Gen Digital Inc.	Lifelock subscription	1466.74
HardRock Aggregate	riprap	3785.72
Harold DeJong	Well shock reimbursement	214.00
Heartland Funeral Home	Burial Assistance GA Appl	1800.00
I-State Truck Center	seal, gaskets, clamp, kit	700.42
IBC Innovative Business Consul	Admin Fees	1769.07
Iowa Communications Network Fi	Recurring phone bill	420.00
Iowa Law Enforcement Academy S	Reserve academy/Jailer Trn	550.00
Jebro Inc.	CRS-2	4053.50
Julie Joachim	Reimb. meals - training	43.53
Johnson Controls Fire Protect	Fire sprinkler test	306.58
KCL Group Benefits	October premium	883.28
Lewis Family Drug, LLC	VA Case #12	73.23
Lyon County Extension Office	pesticide cert - klaasen	45.00
Lyon County Sheriff Dept.	Sheriff Fees	330.72
Lyon Rural Electric Coop	electric	344.51
MidAmerican Energy	acct 08790-10018 Inwood	174.39
Moon Creek Veterinary Clinic	Rabies quarantine - neg	665.00
Moser Seed & Ag	herbicide - gravel pit	174.36
Colette Nath	Reimb.meals Fall School	81.45
National Sign Company LLC	66" flexible marking post	1065.54
Nippo Sanso Matheson Inc	Oct. Oxygen Acct 87363	370.01
Northwest Iowa Comm. College N	CEU Fees-Hidden in plain	98.00
P & K Pest Control Inc	Oct Mthly Maint	164.00
Premier Communications	Office phone & Internet	40.37
Premier Network Solutions	November IT Consulting-	5640.00
Professional Office Serv. Inc	Nov 2026 Renewals - Posta	634.39
Radar Road Tec	Annual radar certification	675.00

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Rapid Auto Repair Michael D. K	60-13 Headlight repair	1844.35
Riley Knobloch	Reimb. meals - training	33.38
Rock Rapids Ace Hardware	Tubing for building maint	19.75
Sanford Health Business Accoun	Inmate medical/Supplies	685.17
George Schneidermann ALASCA Fa	Well closure reimbursement	700.00
Shelby County Veterans Affair	Winter School	50.00
Sioux Sales Company	Uniform shirts	199.90
Spencer Office/JCL Solutions	Office Supplies	346.43
Melissa Stillson	Reimb meal - LPH Coll Con	14.98
Tails Awagging Grooming	Groom Honey	80.00
The Masters Touch, LLC	Notice of Bond postcard	113.50
Thrifty White Pharmacy	Inmate medications	3.19
Transource Truck & Equipment	sensor #20	383.39
Tuit, LLC Brad Hindt	Drill hole for ground rod	325.00
US Bank - Purchase Card Purcha	Postage, Training, Fuel, Med Supplies, Office Supp, Microsoft	9511.34
Verizon	9/7-10/6 Cell Phone	1810.86
Willson & Pechacek, PLC	Legal fees	3549.00
Ziegler Inc.	labor - switch repair - #	824.76
Grand Total		59107.69

General Basic Fund	27,427.25
General Basic Sub Fund	1,466.74
General Supplemental Fund	826.12
Economic Development Fund	64.07
Secondary Road Fund	20,362.13
Surcharge on E911	1,599.95
Local Gov’t Opioid Abatement	98.00
Emergency Management Services	256.93
Co. Assessor Agency Fund	4,354.15
Health Insurance Fund	2,602.00
Flex Benefits Account `	50.35

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

ATTEST_____ APPROVED_____

Deputy 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.