LYON COUNTY AUDITORS OFFICE ROCK RAPIDS, IOWA
November 24, 2026

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

Minutes from the November 10 and November 17 meeting were reviewed. Altena stated to change "lawn' enforcement to "law" enforcement on 11-10-2026 minutes. Motion by Altena, seconded by Hoefert to approve and Chairman sign minutes. Motion carried.

The 28E Agreement between the DNR and Lyon County will be expiring at the end of December. This is an agreement for private well permits. The main changes update the specific rule citations related to well permitting. Chapter 49 now contains all the permit language, so chapter 38 has been removed. The agreement also has the well plugging language added to ensure the county has clear authority to do so. Motion by Scholten, seconded by Vanden Bosch to sign 28E Agreement. Motion carried.

Chairman Herman introduced Resolution 2026-42 to abate taxes on City-Owned Municipal Utility Property. Motion by Hoefert, seconded by Vanden Bosch to approve and sign resolution. 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 then Resolutions.

The Board reviewed the 12-1-2026 county TIF debt certifications. Casino TIF $470,000 for gravel resurfacing, box culverts, bridge project, and professional services, DTI TIF no new debt certified, and CFE for final collection year. Motion by Altena, seconded by Scholten to approve and chairman sign debt certifications.

The annual online urban renewal report was reviewed by the Board. Motion by Vanden Bosch, seconded by Hoefert to approve and Chairman sign. Motion carried.

Auditor Sprock presented the Family Farm Applications submitted to the County Assessor's Office by the November 1 deadline. The Assessor's Office recommended approval of all applications except for 10, as those farms were no longer being operated by a family member who meets the eligibility requirements under the applicable code. Motion by Vanden Bosch, seconded by Hoefert, to approve the recommended Family Farm Applications and disallow the 10 applications identified by the Assessor's Office. Motion carried.

Lyon County Engineer Daryl Albertson was present to discuss Resolution 2026-43 for Bridge Embargos. Albertson noted that these bridges were not those effected by the flood. Motion by Vanden Bosch, seconded by Altena to approve and sign resolution. 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 then Resolutions.

The Board discussed speed limit changes with Albertson. Albertson stated he is currently working through the process in a couple different areas. Sprock stated Rock Rapids has started their ordinance process for the speed zones shared with the county and a draft of the county resolution has been emailed to Albertson.

Auditor Sprock informed the Board that IBC would no longer provide its Safety Program and, therefore, would no longer be able to fill the Safety Director position. The Board directed Albertson to designate someone within the Secondary Roads Department to fill the Safety Director position for that department and asked Sprock to contact the County Sheriff regarding providing Safety Director services for the remaining county departments through the Sheriff's Office.

The Board needs to appoint 1 person to the Magistrate Appointing Commission for the Judicial District. Sprock listed the current members and the Board directed Sprock to reach out to them to see if they are interested in continuing to serve. Currently the

Board appoints 3 people but for the term starting 1-2-2027, they only need to appoint 1 person due to legislative changes.

Daniel Den Boer from the Family Crisis Center, attended the meeting to provide an overview of the services offered to Lyon County residents. They presented their annual report and requested $10,000 in funding for FY2027. The Board thanked the representatives for their presentation and noted that the request will be considered during the budgeting process.

Motion by Hoefert, seconded by Vanden Bosch to approve claims. Motion carried.

Employment Changes: Tanner Vanden Top and Diane Schroeder, both PT Jailers, have been discharged from their position as of 11-12-2026.

Jack Carolan has been hired at a PT Jailer as of 11-16-2026 with an hourly rate of $25.13.

Ana Jo Spaans has been hired as a PT Jaler as of 11-12-2026 with an hourly rate of $26.24.

Supervisor correspondence: Vanden Bosch – Riverboat and MidSioux; Altena - NW IA Landfill.

Auditor Sprock asked if the Board wanted department heads to submit wage letters for the FY2028 Budget. The Board agreed that no letters will be required this year.

Payroll dated 11-13-2026 was reviewed and approved.
Payroll Warrant Register in the amount of $220,190.08 is listed by fund.

General Basic Fund	100,276.61
General Supplemental Fund	2,797.08
Rural Services Basic Fund	29,059.68
Economic Development Fund	2,161.90
Secondary Road Fund	77,285.34
Emergency Management Service	1,041.08
Co. Assessor Agency Fund	7,568.39

Payroll Disbursement Register in the amount of $81,600.09 is listed by fund.

General Basic Fund	37,111.70
General Supplemental Fund	1,211.17
Rural Services Basic Fund	11,470.61
Economic Development Fund	970.75
Secondary Road Fund	27,736.93
Emergency Management Service	295.60
Co. Assessor Agency Fund	2,303.33
Health Insurance Fund	500.00

Conservation claims dated 11-16-2026 in the amount of $26,411.90 were reviewed and approved. Check sequence #184369-#184391.

Alliance Communications	LPRA Phone, LD, & Interne	306.00
Applied Concepts, Inc	Radar gun	1659.00
Barr Engineering Co.	Lake Restoration	12131.24
Battle Mechanical Inc.	Repair hydrant at Rustic	328.49
Bomgaars	Furnace filters	37.99
Cooperative Farmers Elevator	Rebar	685.00
Denny's Sanitation Inc.	Monthly garbage service	324.00
Gordon Flesch Company, Inc.	Contract 7/24/26-1/23/27	236.52
Huyser, Inc.	E10 518 gallons	2071.48
Iowa Department of Revenue -	October Hotel/Motel tax	160.71
Jody Van Zee	Nature Center cleaning(5)	625.00
Larchwood Food Center	Salad	5.98
Leuthold Plumbing/Heating Inc	Sunset cabin - service	290.00
Lyon & Sioux Rural Water	H2O	298.15

Lyon County Extension Office	Ornamental & Turfgrass	360.00
Lyon Rural Electric Coop	LPRA Electric Acct 1608	3358.27
Rock Rapids Machine & Welding	Material	12.92
Runnings Supply Inc.	Bolts, Pole RV Blade	33.04
Stensland Gravel Co.	Fill sand 14.8	202.30
Sunshine Foods	EE Supplies-Acct #160	26.04
Town & Country Implement	Window replacement	1294.79
US Bank - Purchase Card Purcha	EE & Off. Supplies, Fuel, Training	1498.44
Valley Sand & Gravel	Concrete fines - Pahoja	466.54
Grand Total		26411.90

General Basic Fund	14,280.66
CS Projects & Acquisition Fund	12,131.24

Handwritten claim dated 11-17-2026 in the amount of $450.72 were reviewed and approved. Check sequence #184392.

IBC	11/13-11/15/26 HRA plan	450.72
Grand Total		450.72

Health Insurance Fund	450.72

Claims dated 11-24-2026 in the amount of $670,897.21 were reviewed and approved. Check sequence #184393-#184505.

Abbie Ackerman	Reimb mileage Med Exam Co	319.35
Henry M. Adkins & Son Inc. Ele	Ballots - General Election	9703.48
Alliance Communications Attn:	911 Recurring Phone	150.00
Alliant Energy	acct 9912001000-LR SHOP	37.98
American State Bank Attn: Josh	Motor Grader Loan	220698.63
Barb Arends	General Election PEO	298.80
AT & T Mobility	Cell phone & air card	99.51
Jerry M. Baatz	Mileage(30)-Nov Meeting	18.00
Mary Behrens	General Election PEO	289.80
Phyllis Borer	General Election PEO	289.20
Pat Bruinsma	General Election PEO	289.80
Century Link	911 Recurring 712-233-001	33.99
City of Larchwood	utilities	79.79
CJ Cooper & Associates, Inc.	(4) drug tests - qrtly qu	220.00
Vicki Clasen	General Election PEO	311.10
Cooperative Energy Company	October fuel	98911.93
Cash-Wa Distributing	Food for Inmates	1244.22
D & K Door, LLC	Repl sally port door spri	437.77
Nancy DeJongh	General Election PEO	272.40
Denekas Electric Inc.	Install ground rod	215.89
Diversified Technologies Inc.	1st half County TIF	53117.09
FleetPride	brade valve, rel valv #7	159.37
Barb Foltz	11/3/2026 Absentee Board	203.55
Janice Freerks	General Election PEO	289.20
Frontier	911 Recurring Monthly Phone	129.95
Gen Digital Inc.	Lifelock subscription	2939.97
GNR Plumbing & HVAC	furnace repair - Inwood	825.00
Gordon Flesch Company, Inc.	copier - black/color imag	29.24
Geneva Grooters	General Election PEO	304.20
H & H Repair	switch, PTO valve #81	565.93
HardRock Aggregate	riprap	4687.37
I-State Truck Center	air cooler, hose #7	876.73
IBC Innovative Business Consul	11/18-11/22/26 Flex Plan	420.65
IDED Foundation Iowa Economic	2027 Tourism Conf	285.00
Inwood Body Shop	windshield/tires	2063.23
Iowa Communications Network Fi	911 Recurring phone bill	420.00
Iowa Law Enforcement Academy S	Jail training	125.00
Patricia Janssen	11/3/2026 Absentee Board	276.00
Donna Joachim	11/3/2026 Lester Precinct	241.80
KCL Group Benefits	November County premium	565.62
Colby Klaassen	PPE reimbursement	21.39

Kandace Koll	11/3/2026 Absentee Board	203.55
Twyla Korthals	General Election PEO	314.40
Deborah Kruse	General Election PEO	288.00
Jeffrey S Kruse	PPE reimbursement	210.00
Jean Leuthold	General Election PEO	312.00
Lloyd, Kristi	General Election PEO	302.40
Lloyd, Shannon	Runner mileage (30)	33.00
Lyon County Sheriff Dept.	Sheriff Fees	332.22
Lyon Rural Electric Coop	electric	378.22
Metal Culverts Inc.	CMP - RR Stock	12224.90
Kristy Metzger	11/3/2026 Lester Precinct	307.80
MidAmerican Energy	acct 08790-10018 Inwood	184.49
Daniel P. Moen	11/3/2026 Absentee Bod	214.05
Cheryl Monen	General Election PEO	283.80
Laura Mulder	General Election PEO	277.80
New Century Press	legals - storm water notice	23.60
Northwest Iowa Comm. College N	CEU fees - Hidden In Plai	140.00
P & K Pest Control Inc	Pest control - Courthouse	209.00
Pesticide Bureau-IDALS	Pesticide renewal	15.00
Diane Peters	General Election PEO	289.20
PHD's Auto Service & Repair	Oil change	110.72
Premier Communications	Office phone & internet	39.49
Renodry USA	Other New Equipment	38738.00
Lisa R. Rockhill	General Election PEO	287.40
Roseberry, Sue	General Election PEO	289.80
Sanford Health Business Accoun	Health supplies,visits	230.18
Laureen Schram	General Election PEO	272.40
Schumacher Elevator Company	Qtrly elevator maintenance	248.28
Heather L. Serck	General Election PEO	302.40
Steve Simons	Runner mileage (18)	33.00
Vicki Slack	General Election PEO	272.40
Jennifer Smit	September mileage	198.60
Spencer Office/JCL Solutions	Staples	36.51
Brenda Sprock	General Election PEO	308.40
Sprock, Jeremy	Runner mileage (44)	41.40
Sara Sprock	Mileage - Pahoja & Cherok	130.80
State Hygienic Laboratory	Water Test	84.00
Mark Swartz	General Election PEO	301.20
Susan TeGrootenhuis	General Election PEO	306.60
Mary TerWee	General Election PEO	309.60
Thrifty White Pharmacy	Inmate medications	19.77
Town & Country Disposal	Trash disposal	48.44
Town & Country Implement	99 gal DEF - Lester	2567.19
Trane	Qtrly maintenance	1537.25
Transource Truck & Equipment	2027 Mack truck chassis #	179984.66
US Bank - Purchase Card Purcha	Passports, Guel, Training, Off Supplies, Microsoft	18740.15
Van't Hul Repair	hydr hose #83	287.33
Bonnie VandenBosch	General Election PEO	330.60
VanderWeide, Nancy	Runner 11/3/2026	33.00
Jody VandeWeerd	General Election PEO	315.00
Marcia Van Oort	General Election PEO	278.40
VanVoorst, Cindy	General Election PEO	309.60
Verizon	Cell phone	1887.01
Brenda Vis	11/3/2026 Absentee Board	279.60
Walhof, Duane	Runner mileage (28)	31.80
Bernette Weier	General Election PEO	324.00
Joan Wenzel	General Election PEO	281.40
Willson & Pechacek, PLC	Legal fees	1599.00
Ziegler Inc.	filters #150-159	490.47
Grand Total		670897.21
General Basic Fund	21,487.27	
General Basic Sub Fund	41,677.97	

General Supplemental Fund	20,528.36
Rural Services Basic Fund	15.00
Economic Development Fund	522.04
Secondary Road Fund	307,588.78
Debt Service-Sinking Fun	220,698.63
Surcharge on E911	733.94
County Tifs Fund	53,117.09
Local Gov't Opioid Abatement	140.00
Emergency Management Services	606.68
Co. Assessor Agency Fund	2,795.18
Health Insurance Fund	951.27
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.