

The Union County Board of Supervisors met in Regular Session on Wednesday July 16th, 2025, at 9:00AM, with the following Board members present, Dennis Hopkins, Rick Friday and Dennis Brown.

AGENDA: Motion by Hopkins and seconded by Friday to approve the agenda. All voting aye, motion carried.

MINUTES: Motion by Friday and seconded by Hopkins to approve minutes from Wednesday, July 9th, 2025. All voting aye, motion carried.

OPEN FORUM: No comments were made in open forum.

SECONDARY ROADS: Al Hysell, Union County Roads Superintendent, presented and discussed the weekly maintenance activity report and spray map.

CLASS C RETAIL ALCOHOL LICENSE: Motion by Hopkins and seconded by Friday to approve the Class C Retail Alcohol License for Afton Lakeshore Golf & Country Club. All voting aye, motion carried.

CLERK OF COURT MONTHLY REPORT: Motion by Friday and seconded by Hopkins to accept the monthly Clerk of Court Report as presented by Union County Auditor Sandy Hysell. All voting aye, motion carried.

AUDITOR’S QUARTERLY REPORT: Moton by Hopkins and seconded by Friday to accept the Auditor’s Quarterly Report as presented by Union County Auditor, Sandy Hysell. All voting aye, motion carried.

FISCAL YEAR 24/25 ANNUAL REPORT: Motion by Friday and seconded Hopkins to accept the Fiscal Year 24/25 Annual Report as presented by Union County Treasurer Kelly Busch.

Union County		Iowa County Treasurer's Semi-Annual						
		For 07/01/2024 - 06/30/2025						
	Beginning	Beginning Balance +		Change in		Ending	Outstanding	Outstanding
	Treasurer's Balance	Total Revenues	Total Revenues	Total Expenses	Outstanding	Treasurer's Balance	Bank Items	Stamped Warrants
0001 - GENERAL BASIC FUND	923899.83	3285904.08	4209803.91	3206654	46247.35	1049397.26	130349.68	0
0002 - GENERAL SUPPLEMENTAL	188867.55	2140618.53	2329486.08	1916046.07	-26673.65	386766.36	6774.35	0
0003 - GENERAL OTHER	866764.46	23642.49	890406.95	762730.35	-145	127531.6	0	0
0004 - LAW ENFORCEMENT CENTERZ	0	0	0	0	0	0	0	0
0005 - K-9 FUND	0	300	300	117	0	183	0	0
0010 - MH-DD SERVICES FUND	0	0	0	0	0	0	0	0
0011 - RURAL SERVICES BASIC	371826.67	1465138.42	1836965.09	1404003.66	7860.43	440821.86	17320.81	0
0013 - CHARITABLE/EDUCATIONAL	0	0	0	0	0	0	0	0
0020 - SECONDARY ROAD FUND	3320305.15	4402328.04	7722633.19	4962608.41	100250.57	2860275.35	123444.26	0
0022 - FLOOD & EROSION	55147.49	0	55147.49	0	0	55147.49	0	0
0023 - REAP PROGRAM	152969.84	16625.53	169595.37	162667.58	2000	8927.79	2000	0
0024 - CO RECORDER RECORD MANAGEMENT	9414.13	2599.41	12013.54	1078.7	0	10934.84	0	0
0025 - CO RECORDER ET FUND	0	0	0	0	0	0	0	0
0027 - CONSERVATION TRUST	139037.06	1254465.93	1393502.99	1067493.8	-6916.71	319092.48	0	0
0028 - Need TitleZ	0	0	0	0	0	0	0	0
0029 - Need TitleZZ	0	0	0	0	0	0	0	0
0030 - OPIOID ABATEMENT FUND	108921.4	50871.83	159793.23	70965.3	0	88827.93	0	0
0032 - WIND TURBINE UR TIF	4142.49	364469.54	368612.03	200600	0	168012.03	0	0
0050 - COMMISSARY FUND	4924.04	0	4924.04	67	0	4857.04	0	0
0051 - INMATE MEDICAL FUND	33407.48	0	33407.48	21460.34	469.68	12416.82	612.48	0
1500 - CONSERVATION DEPRECIATION FUND	20119.86	820.15	20940.01	8166	0	12774.01	0	0
1510 - CAPITAL PROJECTS FUND	0	0	0	0	0	0	0	0
1520 - COUNTY CAPITAL PROJECTS FUND	199269.25	7107.72	206376.97	91503.8	-16860	98013.17	0	0
1530 - LITIGATION BOND FUND	0	0	0	0	0	0	0	0
1540 - CAPITAL PROJECTS ROADS & BRIDGES	4953889.89	319477.15	5273367.04	2971869.98	-29518.88	2271978.18	0	0
1550 - CAPITAL PROJECTS (WATER GRID)	37505.9	2696.65	40202.55	0	0	40202.55	0	0
2000 - DEBT SERVICE FUND	0	0	0	0	0	0	0	0
2010 - CO-OP URBAN RENEWAL DEBT	0	0	0	0	0	0	0	0
2020 - COUNTY DEBT FUND	377098.81	1340620.66	1717719.47	1131837.5	-250	585631.97	550	0
2030 - LITIGATION DEBT FUND	0	0	0	0	0	0	0	0
2040 - ROADS/BRIDGES/BUILDINGS	5510.5	0	5510.5	0	0	5510.5	0	0
3500 - CARE - HIXINBAUGH TRUST FUND	113448.36	5132.96	118581.32	0	0	118581.32	0	0
3535 - CARE - HIPSLEY TRUST FUND	4315.83	0	4315.83	0	0	4315.83	0	0
3550 - CARE DEPRECIATION FUND	137296.72	44706.86	182003.58	22449.22	0	159554.36	0	0
4000 - EMERGENCY MANAGEMENT FUND	93604.66	177850.11	271454.77	159679.1	-8155.41	103620.26	7544.77	0
4002 - SCI 911	15651.02	64931.1	80582.12	61362.93	2329.18	21548.37	2329.18	0
4003 - EMPOWERMENT	0	0	0	0	0	0	0	0
4004 - LAW ENFORCEMENT CENTER	57248.8	207129.59	264378.39	205100.91	1824.75	61102.23	5981.75	0

4010 - MH - SOUTHERN HILLS REGION	0	0	0	0	0	0	0	0
4028 - LANDFILL INVESTMENT FUND	260796.59	11799.64	272596.23	0	0	272596.23	0	0
4029 - CLOSURE	0	0	0	0	0	0	0	0
4030 - POST CLOSURE	913448.38	38519.93	951968.31	88509.21	0	863459.1	0	0
4100 - COUNTY ASSESSMENT EXPENSE	171675.81	451132.75	622808.56	431602.82	4017.36	195223.1	20007.24	0
4101 - COUNTY ASSESSOR FICA	3848.28	12396.31	16244.59	12181.43	0	4063.16	0	0
4102 - COUNTY ASSESSOR IPERS	3958.14	15493.15	19451.29	16327.35	0	3123.94	0	0
4103 - COUNTY ASSESSOR SPECIAL	0	0	0	0	0	0	0	0
4104 - COUNTY ASSESSOR UNEMPLOYMENT (1099.93	0	1099.93	1099.93	0	0	0	0
4120 - COUNTY HOSPITAL	14481.28	1199280.76	1213762.04	1203716.26	0	10045.78	0	0
4140 - AGRICULTURAL EXTENSION	2200.68	189401.21	191601.89	190014.49	0	1587.4	0	0
4150 - SOUTHERN HILLS REGION	59258.7	4444.98	63703.68	34892.14	-28811.54	0	0	0
4200 - SCHOOL DISTRICTS	118456.18	8827938.38	8946394.56	8870857.21	0	75537.35	0	0
4300 - AREA XIV SCHOOL	7005.25	656118.99	663124.24	657810.75	0	5313.49	0	0
4400 - CITIES	48928.43	4383242.77	4432171.2	4383803.36	0	48367.84	0	0
4450 - CITY SPECIALS	2853	26201	29054	23194	0	5860	0	0
4700 - TOWNSHIPS	739.4	56182.89	56922.29	56566.44	0	355.85	0	0
4800 - PROPERTY TAX AGENCY	796.48	1117.22	1913.7	1904.36	0	9.34	0	0
4900 - FIRE DISTRICTS	2266.93	196287.63	198554.56	197427.99	0	1126.57	0	0
4960 - SANITARY LANDFILL	499396.81	2689038.9	3188435.71	2305441.75	2713.16	885707.12	2845.08	0
4965 - SANITARY LANDFILL BOND	0	0	0	0	0	0	0	0
4967 - LANDFILL BOND PAYMENT FUND	0	0	0	0	0	0	0	0
5010 - AUTOMOBILE (MOTOR VEHICLE)	213704	2855683.5	3069387.5	2827189.8	0	242197.7	0	0
5020 - AUTO USE TAX (MOTOR VEHICLE)	158534.08	1960961.33	2119495.41	1953952.39	0	165543.02	0	0
5040 - ANATOMICAL GIFT DONATIONS	54.5	857.46	911.96	830.96	0	81	0	0
5050 - DRIVERS LICENSE (STATE COLLECT)	0	0	0	0	0	0	0	0
5090 - ADVANCED TAXES	65918.2	-11074.14	54844.06	0	0	54844.06	0	0
5100 - UNAPPROORTIONED TAX FUND	0	0	0	0	0	0	0	0
5120 - TAX SALE	32446	255116.51	287562.51	277513.51	0	10049	0	0
5300 - CO RECORDERS ELECTRONIC FEE FUND	24	2132	2156	1817	0	339	0	0
8500 - COUNTY HEALTH INSURANCE	302229.15	1421403.37	1723632.52	1255316.4	-95592.81	372723.31	779.59	0
8550 - COMMISARYZ	0	0	0	0	0	0	0	0
9999 - TREASURER'S FUND	0	0	0	0	0	0	0	0
Report Totals:	15078707.39	40421113.29	55499820.68	43220431.2	-45211.52	12234177.96	320539.19	0
Iowa County Treasurer's Semi-Annual								
Beginning Treasurer' s Balance		15078707.39						
Expenses								
Not Assigned Report Group		0						
09 - CHECKS ISSUED		21711183.11						
10 - ORDERS PAID		15863551.97						
13 - TRANSFER OUT		864553.93						
24 - MOTOR VEH USE TAX DISB		1953952.39						
25 - MOTOR VEH REG & LIC DISB		2827189.8						
29 - HEALTH INS WITHDRAWALS		0						
Total Expenses		43220431.2						
Change in Outstanding:		-45211.52						
Revenues								
Not Assigned Report Group		0						
01 - CURRENT TAXES		20324816.79						
02 - DELINQUENT TAXES		8777						
03 - MOBILE HOME TAXES		25510						
05 - PENALTY & INTEREST		53539						
06 - PENALTY & INT MOBILE HM		1495						
07 - GRAIN TAX		9016						
08 - MISCELLANEOUS RECEIPT		16167865.27						
11 - ADVANCED TAXES		-11074.14						
12 - TAX SALE REDEMPTIONS		255116.51						
14 - TRANSFER IN		893062.71						
17 - COMMERCIAL & INDUSTRIAL REPLC		0						
18 - FAMILY FARM CREDIT		38106.97						
19 - AG LAND CREDIT		97921.3						
20 - HOMESTEAD CREDIT		742528.54						
21 - MILITARY CREDIT		0						
22 - TIER CREDIT		904105.34						
23 - ELDERLY CREDIT		17326						
26 - CITY SPECIALS		26201						
33 - TAX SALE FEES		8396						
34 - EXCISE TAXES		858404						
Total Revenues		40421113.29						
Calculated Ending Treasurer' s Balance		12234177.96						
Actual Ending Treasurer' s Balance		12234177.96						

(insert table)

All voting aye, motion carried.

Adjourned @ 11:00 AM
Reconvened @ 1:00PM

RECEIPT OF BIDS: Maggie Burger, SR Vice President, Speer Financial, Inc presented the following bids received for the \$5,000,000 General Obligation Urban Renewal Bonds, Series 2025 as follows: UMB Bank Kansas City, Missouri; Robert W Baird & Co, Inc Milwaukee, Wisconsin; Hilltop Securities Inc, Dallas, Texas; Stifel Financial Corp, St Louis, Missouri; Northland Securities, Inc. Minneapolis, Minnesota; TD Securities (USA), LLC New York, New York. **RESOLUTION #2 FYR 25/26 – DIRECTING SALE OF \$5,000,000 GENERAL OBLIGATION URBAN RENEWAL BONDS, SERIES 2025:** Motion by Hopkins and seconded by Friday to approve Resolution #2 FYR 25/26 – Directing Sale of \$5,000,000 General Obligation Urban Renewal Bonds Series 2025 as follows: WHEREAS, bids have been received for the Bonds described as follows and the best bid received (with permitted adjustments, if any) is determined to be the following: \$5,000,000 (SUBJECT TO ADJUSTMENT PER TERMS OF OFFERING) GENERAL OBLIGATION URBAN RENEWAL BONDS, SERIES 2025 Bidder: UMB BANK of Kansas City, Missouri. The terms of award: Final Par Amount as adjusted: \$5,000,000 Purchase Price as adjusted: \$ 2,831.90. True Interest Rate: 3.9938_% Net Interest Cost: \$2,135,013. NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF UNION COUNTY, STATE OF IOWA: Section 1. That the bid for the Bonds as above set out is hereby determined to be the best and most favorable bid received and, the Bonds are hereby awarded as described above. - 5 - Section 2. That the statement of information for Bond bidders and the form of contract for the sale of the Bonds are hereby approved and the Chairperson and Auditor are authorized to execute the same on behalf of the County. Section 3. That the notice of the sale of the Bonds heretofore given and all acts of the County Treasurer and other officials done in furtherance of the sale of the Bonds are

hereby ratified and approved. PASSED AND APPROVED this 16th day of July, 2025. Roll call vote:
Hopkins aye, Friday aye, Brown aye, motion carried,

ADJOURNMENT: There being no further business, the meeting was adjourned at 1:45PM.

BY: _____
DENNIS J BROWN, CHAIRMAN

ATTEST: _____
SANDY HYSELL, AUDITOR