

The Union County Board of Supervisors met in Regular Session on Wednesday, July 15th, 2026, at 9:00AM, with the following Board members present, Dennis Brown, Dennis Hopkins, and Rick Friday. Chairman Friday called the meeting to order and led the Pledge of Allegiance.

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

MINUTES: Motion by Brown and seconded by Hopkins to approve the minutes from Wednesday, July 8th, 2026. All voting aye, motion carried.

OPEN FORUM: No one spoke in open forum

SECONDARY ROADS: Union County Roads Superintendent, Al Hysell, presented and discussed the weekly maintenance activity report and spray map. **Equipment Quotes:** Two quotes were presented for a mower as follows: Vetter Equipment and AgriVision Equipment Group. Motion by Hopkins and seconded by Brown to approve the quote from AgriVision for a R280 Disc Mower (7 Discs) for \$16,973.91. All voting aye, motion carried.

FISCAL YEAR 25/26 REPORT: Motion by Brown and seconded by Hopkins to accept the Iowa County Treasurer’s Semi-Annual Fiscal Year 25/26 Report as presented and discussed by Union County Treasurer Kelly Busch as follows:

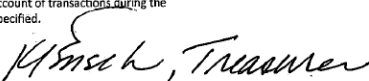


Union County

Iowa County Treasurer's Semi-Annual

For 07/01/2025 - 06/30/2026

	Beginning Treasurer's Balance	Total Revenues	Beginning Balance + Total Revenues	Total Expenses	Change in Outstanding	Ending Treasurer's Balance	Outstanding Bank Items	Outstanding Stamped Warrants
0001 - GENERAL BASIC FUND	1,049,397.26	3,630,271.48	4,679,668.74	3,528,805.48	-14,034.03	1,136,829.23	116,315.65	0.00
0002 - GENERAL SUPPLEMENTAL	386,766.36	2,162,559.42	2,549,325.78	2,007,465.51	18,932.47	560,792.74	25,706.82	0.00
0003 - GENERAL OTHER	127,531.60	1,981.20	129,512.80	129,512.80	0.00	0.00	0.00	0.00
0004 - LAW ENFORCEMENT CENTERZ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0005 - K-9 FUND	183.00	5,950.00	6,133.00	650.15	0.00	5,482.85	0.00	0.00
0010 - MH-DD SERVICES FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0011 - RURAL SERVICES BASIC	440,821.86	1,529,472.59	1,970,294.45	1,584,441.19	-10,683.04	375,170.22	6,637.77	0.00
0013 - CHARITABLE/EDUCATIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0020 - SECONDARY ROAD FUND	2,860,275.35	4,561,119.56	7,421,394.91	4,561,258.78	-31,491.57	2,828,644.56	91,952.69	0.00
0022 - FLOOD & EROSION	55,147.49	0.00	55,147.49	9,500.00	0.00	45,647.49	0.00	0.00
0023 - REAP PROGRAM	8,927.79	10,745.36	19,673.15	6,500.00	-2,000.00	11,173.15	0.00	0.00
0024 - CO RECORDER RECORD MANAGEMENT	10,934.84	2,395.31	13,330.15	8,400.00	0.00	4,930.15	0.00	0.00
0025 - CO RECORDER ET FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0027 - CONSERVATION TRUST	319,092.48	62,547.74	381,640.22	72,939.18	0.00	308,701.04	0.00	0.00
0028 - Need TitleZ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0029 - Need TitleZZ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0030 - OPIOID ABATEMENT FUND	88,827.93	41,726.24	130,554.17	108,187.73	0.00	22,366.44	0.00	0.00
0032 - WIND TURBINE UR TIF	168,012.03	591,026.51	759,038.54	360,344.42	0.00	398,694.12	0.00	0.00
0050 - COMMISSARY FUND	4,857.04	0.00	4,857.04	0.00	0.00	4,857.04	0.00	0.00
0051 - INMATE MEDICAL FUND	12,416.82	0.00	12,416.82	251.83	-612.48	11,552.51	0.00	0.00
1500 - CONSERVATION DEPRECIATION FUND	12,774.01	15,475.97	28,249.98	0.00	0.00	28,249.98	0.00	0.00
1510 - CAPITAL PROJECTS FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1520 - COUNTY CAPITAL PROJECTS FUND	98,013.17	931.94	98,945.11	98,945.11	0.00	0.00	0.00	0.00
1530 - LITIGATION BOND FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1540 - CAPITAL PROJECTS ROADS & BRIDGES	2,271,978.18	5,064,626.33	7,336,604.51	2,058,580.29	1,255.89	5,279,280.11	1,255.89	0.00
1550 - CAPITAL PROJECTS (WATER GRID)	40,202.55	2,493.14	42,695.69	0.00	0.00	42,695.69	0.00	0.00
2000 - DEBT SERVICE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010 - CO-OP URBAN RENEWAL DEBT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020 - COUNTY DEBT FUND	585,631.97	1,384,792.92	1,970,424.89	1,127,377.00	0.00	843,047.89	550.00	0.00
2030 - LITIGATION DEBT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2040 - ROADS/BRIDGES/BUILDINGS	5,510.50	0.00	5,510.50	5,510.50	0.00	0.00	0.00	0.00
3500 - CARE - HIXINBAUGH TRUST FUND	118,581.32	4,403.94	122,985.26	0.00	0.00	122,985.26	0.00	0.00
3535 - CARE - HIPSLEY TRUST FUND	4,315.83	0.00	4,315.83	0.00	0.00	4,315.83	0.00	0.00
3550 - CARE DEPRECIATION FUND	159,554.36	106,848.98	266,403.34	52,251.62	0.00	214,151.72	0.00	0.00
4000 - EMERGENCY MANAGEMENT FUND	108,620.26	135,224.50	238,844.76	173,567.31	-7,016.99	58,260.46	527.78	0.00
4002 - SCI 911	21,548.37	56,034.00	77,582.37	62,772.17	-2,329.18	12,481.02	0.00	0.00
4003 - EMPOWERMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4004 - LAW ENFORCEMENT CENTER	61,102.23	241,761.24	302,863.47	237,117.49	-5,285.28	60,460.70	696.47	0.00
4010 - MH - SOUTHERN HILLS REGION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4028 - LANDFILL INVESTMENT FUND	272,596.23	10,153.71	282,749.94	0.00	0.00	282,749.94	0.00	0.00
4029 - CLOSURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4030 - POST CLOSURE	863,459.10	31,466.82	894,925.92	42,000.00	0.00	852,925.92	0.00	0.00
4100 - COUNTY ASSESSMENT EXPENSE	195,223.10	478,960.36	674,183.46	481,394.64	-18,755.31	174,033.51	1,251.93	0.00
4101 - COUNTY ASSESSOR FICA	4,063.16	15,478.00	19,541.16	15,900.00	0.00	3,641.16	0.00	0.00
4102 - COUNTY ASSESSOR IPERS	3,123.94	16,289.43	19,413.37	18,900.00	0.00	513.37	0.00	0.00
4103 - COUNTY ASSESSOR SPECIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4104 - COUNTY ASSESSOR UNEMPLOYMENT CI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4120 - COUNTY HOSPITAL	10,045.78	1,195,003.34	1,205,049.12	1,194,194.98	0.00	10,854.14	0.00	0.00
4140 - AGRICULTURAL EXTENSION	1,587.40	202,577.91	204,165.31	202,323.56	0.00	1,841.75	0.00	0.00
4150 - SOUTHERN HILLS REGION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4200 - SCHOOL DISTRICTS	75,537.35	8,553,359.10	8,628,896.45	8,549,335.58	0.00	79,560.87	0.00	0.00
4300 - AREA XIV SCHOOL	5,313.49	725,517.99	730,831.48	724,394.13	0.00	6,437.35	0.00	0.00
4400 - CITIES	48,367.84	4,710,397.43	4,758,765.27	4,713,255.65	0.00	45,509.62	0.00	0.00
4450 - CITY SPECIALS	5,860.00	19,671.00	25,531.00	21,418.00	0.00	4,113.00	0.00	0.00
4700 - TOWNSHIPS	355.85	64,118.87	64,474.72	63,823.22	0.00	651.50	0.00	0.00
4800 - PROPERTY TAX AGENCY	9.34	0.37	9.71	9.71	0.00	0.00	0.00	0.00
4900 - FIRE DISTRICTS	1,126.57	210,781.91	211,908.48	210,156.02	0.00	1,752.46	0.00	0.00
4960 - SANITARY LANDFILL	885,707.12	2,737,158.47	3,622,865.59	2,653,858.18	-2,759.18	966,248.23	85.90	0.00
4965 - SANITARY LANDFILL BOND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4967 - LANDFILL BOND PAYMENT FUND	0.00	277.64	277.64	0.00	0.00	277.64	0.00	0.00
5010 - AUTOMOBILE (MOTOR VEHICLE)	242,197.70	2,874,725.75	3,116,923.45	3,116,923.95	237,851.70	237,851.20	237,851.70	0.00
5020 - AUTO USE TAX (MOTOR VEHICLE)	165,543.02	2,042,970.65	2,208,513.67	2,208,513.17	154,164.12	154,164.62	154,164.12	0.00
5040 - ANATOMICAL GIFT DONATIONS	81.00	770.31	851.31	851.31	59.00	59.00	59.00	0.00
5050 - DRIVERS LICENSE (STATE COLLECT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5090 - ADVANCED TAXES	54,844.06	5,487.08	60,331.14	0.00	0.00	60,331.14	0.00	0.00
5100 - UNAPPROPORTIONED TAX FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5120 - TAX SALE	10,049.00	233,326.00	243,375.00	243,375.00	15,381.00	15,381.00	15,381.00	0.00
5300 - CO RECORDERS ELECTRONIC FEE FUND	339.00	2,203.00	2,542.00	2,361.00	198.00	379.00	198.00	0.00
8500 - COUNTY HEALTH INSURANCE	372,723.31	1,355,400.43	1,728,123.74	1,247,047.84	1,192.69	482,268.59	1,972.28	0.00
8550 - COMMISARYZ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9999 - TREASURER'S FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Report Totals:	12,234,177.96	45,098,483.94	57,332,661.90	41,904,414.50	334,067.81	15,762,315.21	654,607.00	0.00

Iowa County Treasurer's Semi-Annual		
Beginning Treasurer' s Balance		12,234,177.96
Expenses		
Not Assigned Report Group		14,801.26
09 - CHECKS ISSUED		19,566,815.28
10 - ORDERS PAID		15,925,488.45
13 - TRANSFER OUT		1,071,872.39
24 - MOTOR VEH USE TAX DISB		2,208,513.17
25 - MOTOR VEH REG & LIC DISB		3,116,923.95
29 - HEALTH INS WITHDRAWALS		0.00
Total Expenses		41,904,414.50
	Change in Outstanding:	334,067.81
Revenues		
Not Assigned Report Group		0.00
01 - CURRENT TAXES		20,790,425.09
02 - DELINQUENT TAXES		4,754.97
03 - MOBILE HOME TAXES		24,631.00
05 - PENALTY & INTEREST		55,299.00
06 - PENALTY & INT MOBILE HM		335.00
07 - GRAIN TAX		9,630.00
08 - MISCELLANEOUS RECEIPT		20,258,174.00
11 - ADVANCED TAXES		5,487.08
12 - TAX SALE REDEMPTIONS		233,326.00
14 - TRANSFER IN		1,021,832.00
17 - COMMERCIAL & INDUSTRIAL REPLC		0.00
18 - FAMILY FARM CREDIT		44,617.42
19 - AG LAND CREDIT		113,850.35
20 - HOMESTEAD CREDIT		738,180.65
21 - MILITARY CREDIT		0.00
22 - TIER CREDIT		830,577.38
23 - ELDERLY CREDIT		16,482.00
26 - CITY SPECIALS		19,671.00
33 - TAX SALE FEES		8,901.00
34 - EXCISE TAXES		922,310.00
Total Revenues		45,098,483.94
Calculated Ending Treasurer' s Balance		15,762,315.21
Actual Ending Treasurer' s Balance		15,762,315.21
Iowa County Treasurer's Semi-Annual		
I hereby certify the above report to be a true and		
Accurate account of transactions during the		
Period(s) specified.		
		

All voting aye, motion carried.

SET PUBLIC HEARING: Motion by Hopkins and seconded by Brown to set a public hearing for August 12, 2026, at 9:05AM for Ordinance #34 – Non-Public Water Wells. Roll call vote: Hopkins aye, Brown aye, Friday aye, motion carried.

SOLAR ORDINANCE WORKSHOP: Board worked on the solar ordinance.

ADJOURNMENT: There being no further business, the meeting was adjourned at 12:07AM.

BY: _____
RICK FRIDAY, CHAIRMAN

ATTEST: _____
SANDY HYSELL, AUDITOR