

Muscatine County Board of Supervisors
Monday, February 16, 2026

The Muscatine County Board of Supervisors met in regular session at 9:00 A.M. with Chick, Kirchner, Mather, Sauer and Sorensen present. Chairperson Chick presiding.

On a motion by Sorensen, second by Sauer, the agenda was approved as presented. Ayes: All.

On a motion by Sauer, second by Sorensen, the Board approved claims dated February 16, 2026, in the amount of \$442,170.04. Ayes: All.

A Public Hearing was called to order by Chairperson Chick at 9:01 A.M. on proposed amendments to the Fiscal Year 25/26 Muscatine County Budget. Administration and Finance Director Kala Naber reviewed the proposed amendments to the Fiscal Year 25/26 Muscatine County Budget. There were no questions or concerns from the Board or the public.

On a motion by Sorensen, second Mather, the public hearing was closed at 9:02 A.M. on the proposed amendments to the Fiscal Year 25/26 Muscatine County Budget. Roll call vote: Ayes: All.

On a motion by Sorensen, second by Sauer, the Board approved Resolution #02-16-26-01 Amending the Fiscal Year 25/26 Budget. Roll call vote: Ayes: All.

**RESOLUTION #02-16-26-01
AMENDING THE FISCAL YEAR 2025/26 BUDGET**

WHEREAS, the Board of Supervisors has held a Public Hearing pursuant to Chapter 331, Code of Iowa, to amend the Fiscal Year 2025/26 County Budget; and

WHEREAS, the explanation is increased expenditures and increased revenues during the current fiscal year; and

WHEREAS, after consideration of all comments at said hearing, the Board of Supervisors has determined that it will be necessary to amend the Fiscal Year 2025/26 budget; and

WHEREAS, the amendment does not increase the taxes to be collected in the Fiscal Year ending June 30, 2026;

THEREFORE, BE IT HEREBY RESOLVED that the following service area expenditures and revenues of the Fiscal Year 2025/26 County Budget be amended:

PUBLIC SAFETY & LEGAL SERVICES expenditures increased by	\$271,405
PHYSICAL HLTH & SOCIAL SERVICES expenditures increased by	\$67,342
COUNTY ENVIRONMENT expenditures increased by	\$46,220
ROADS & TRANSPORTATION expenditures increased by	\$1,382,290
GOV'T SERVICES TO RESIDENTS expenditures decreased by	(\$55,870)

ADMINISTRATION expenditures decreased by	(\$143,021)
NONPROGRAM expenditures increased by	\$0
CAPITAL PROJECTS expenditures decreased by	(\$500,000)
DEBT SERVICE expenditures increased by	<u>\$0</u>
	\$1,068,366

INTERGOVERNMENTAL revenues increased by	\$44,042
LICENSES & PERMITS revenues increased by	\$0
CHARGES FOR SERVICES revenues increased by	\$0
USE OF MONEY & PROPERTY revenues increased by	\$0
MISCELLANEOUS revenues increased by	\$60,000
LONG TERM DEBT PROCEEDS increased by	\$0
PROCEEDS OF FIXED ASSET SALES increased by	<u>\$0</u>
	\$104,042

PASSED AND APPROVED this 16th day of February, 2026.

ATTEST:

/s/Tibe Vander Linden
Muscatine County Auditor

/s/Danny Chick, Chairperson
Muscatine County Board of Supervisors

On a motion by Sorensen, second by Mather, the Board approved Resolution #02-16-26-02 Fiscal Year 25/26 Budget Appropriations. Roll call vote: Ayes: All.

**RESOLUTION # 02-16-26-02
FY 2025/26 BUDGET APPROPRIATIONS**

WHEREAS, a public hearing has been held pursuant to Section 331.434(6), Code of Iowa, regarding proposed increases in expenditure amounts for Fiscal Year 2025/26: and

WHEREAS, the amendment does not increase the taxes to be collected in the Fiscal Year ending June 30, 2026: and

WHEREAS, all comments from the public have been heard;

THEREFORE, BE IT RESOLVED that the following amounts be appropriated as follows:

01 Board/Administration	(149,800)
02 Auditor	2,800
03 Treasurer	(56,475)
04 Attorney	16,885
05 Sheriff	46,480
06 Jail	208,040

07	Recorder	0
20	Engineer	1,382,290
22	Conservation Board	6,520
24	DHS	0
25	Community Services	0
28	Medical Examiner	0
30	Court Services	0
31	Board of Health	44,042
51	General Services	15,460
52	Information Services	25,750
53	Zoning	63,000
60	Mental Health Administration	(36,625.87)
99	Nondepartmental	(500,000)
	Subtotal Expenditures	<u>1,068,366</u>
	Transfers	<u>1,030,000</u>
	Total Including Transfers	<u>\$2,098,366</u>

It is further resolved that all appropriations made pursuant to this RESOLUTION lapse at the close of business on June 30, 2026.

Passed and approved this 16th day of February, 2026.

ATTEST:

/s/Tibe Vander Linden
Muscatine County Auditor

/s/Danny Chick, Chairperson
Muscatine County Board of Supervisors

Community Services Director Jessica Bopes held discussions and possible direction regarding combining individual Social Security representative payee accounts into one collective account. The Board consensus was to allow Bopes to proceed with creating one collective account and notify the Board when the set-up is completed and will be active.

Jail Administrator Matt McCleary reviewed the Jail electrical/computer equipment as surplus County property.

On a motion by Sorensen, second by Mather, the Board declared Jail electrical/computer equipment as surplus County property and authorized the Jail Administrator to offer the surplus to other entities in the State of Iowa. Ayes: All.

On a motion by Mather, second by Kirchner, the Board approved Resolution #02-16-26-03 Abating Taxes on a Parcel Owned by Muscatine County. Roll call vote: Ayes: All.

RESOLUTION # 02-16-26-03
ABATING TAXES ON A PARCEL OWNED BY MUSCATINE COUNTY

WHEREAS, Muscatine County holds deed to parcel #1216300010 located at 2445 Independence Avenue, Letts, IA; and

WHEREAS, the property was acquired by Muscatine County on January 19, 2026 and is exempt from property taxation; and

WHEREAS, taxes were prorated and collected from the seller through January 19, 2026 and the full year of the 2025 taxes are remaining; and

WHEREAS, the Board of Supervisors, pursuant to Section 445.63, Code of Iowa, has the authority to abate prior owing taxes on parcels acquired by a political subdivision of the state.

NOW, THEREFORE BE IT HEREBY RESOLVED by the Muscatine County Board of Supervisors:

1. That the full year of the 2025 taxes owed against the parcel listed above are hereby abated.
2. That the Muscatine County Treasurer is directed to enter this action upon the appropriate records maintained in the office of the Treasurer.

Passed and approved this 16th day of February, 2026.

ATTEST:

/s/Tibe Vander Linden
Muscatine County Auditor

/s/Danny Chick, Chairperson
Muscatine County Board of Supervisors

County Engineer Bryan Horesowsky updated the Board on secondary roads projects.

On a motion by Sauer, second by Sorensen, the Board approved the minutes of the February 9, 2026, regular meeting.

Correspondence:

No correspondence reported.

Committee & Meeting Reports:

Sorensen attended a meeting to discuss MCSA and other social service activities in the area on February 13, 2026.

Kirchner attended a Lower Cedar Watershed Management Authority meeting on February 10, 2026.

Kirchner attended a WELEAD meeting on February 13, 2026.

Chick, Mather, Sorensen and Sauer attended a Conference Board meeting on February 12, 2026.

Human Resources Director Kayla Petersen presented a reimbursable account for payment of unemployment claims due to the termination of the ISAC Group Unemployment Pool. ISAC is transitioning the claims and reporting processes to the county as the pool was dissolved in December 2025. ISAC stated starting in January 2026, all wage data were to be submitted to Iowa Workforce Development (1st quarter 2026, filed in April 2026). A reimbursable account means the state will pay any unemployment claims and invoice the county quarterly for any claims to be paid. Naber stated an internal service fund will be set up for the funds refunded from ISAC and the County, Assessor and MUSCOM will pay in each quarter to our own fund.

On a motion by Sorensen, second by Sauer, the Board affirmed the selection of a reimbursable account for payment of unemployment claims. Ayes: All.

On a motion by Sorensen, second by Mather, the Board adopted a revised Muscatine County Law Enforcement Certification Costs Policy. Ayes: All.

County Development Director Eric Furnas reviewed Senate Study Bill 3152, an act relating to county zoning ordinances governing residential buildings. Furnas stated his concerns with how it opposes amendments to Iowa Code Chapter 335 (County Zoning). Iowa Code Chapter 335 is to preserve availability of agriculture land, to encourage efficient urban development patterns and to facilitate the adequate provision of transportation of water, sewage, schools, parks and other public requirements. Furnas stated the overview of the Senate Study Bill 3152 would restrict the county from regulating where residential construction can happen and could eliminate county zoning. Furnas stated an Iowa Legislative Subcommittee meeting is scheduled today at 3:00 p.m. Furnas has reached out to the local Farm Bureau representatives.

Sheriff Quinn Riess stated SF2022 and SF2023 are bills related to 911 surcharge. Riess encouraged the Board and the public to support these bills which will fix/change the current 911 surcharges that were changed during last year's legislative session. Riess stated another bill to support is the bill to increase the long-term mental health beds throughout the state. Sorensen agreed the bill is a positive change to support. Sorensen asked Emergency Manager Chris Jasper what the 911 surcharge change last year created in dollars for more tax dollar funding from our county. Jasper stated approximately \$35,000 was funded by the county.

Jasper stated there is a bill presented to restructure the emergency management commission with the County Sheriff having the authority over EMS. Jasper stated to the public there is a county burn ban issued effective today at 8:00 A.M., due to dry conditions and grass fires occurring over the weekend.

Unity Public Health Director Jen Craft stated Senate Study Bill 3135 is a bill related to public health and eliminating local boards of health. Sorensen recommended sending concerns with bills to him to review.

The meeting was adjourned at 9:48 A.M.

ATTEST:

Jane Claussen
1st Deputy Auditor

Danny Chick, Chairperson
Board of Supervisors