

HARDIN COUNTY BOARD OF SUPERVISORS
MINUTES – MARCH 3, 2021
WEDNESDAY - 9:00 A.M.
COURTHOUSE LARGE CONFERENCE ROOM

Chair BJ Hoffman called the meeting to order. The meeting was held electronically due to COVID-19 public health risks. Also present were Supervisors Reneé McClellan and Lance Granzow; and Darrell Meyer, Connie Mesch, Lori Kadner, Machel Eichmeier, Jessica Sheridan, Taylor Roll, Cynthia Ioerger, and Angela Silvey. Attending via Zoom: Matt Jones, Curt Groen, Tifani Eisentrager, Justin Ites, Elaine Loring, Pauline Lloyd, Rocky Reents, Breanne Butler, Shane Glinski, Julie Duhn, Dave McDaniel, Donna Juber, Laura Cunningham, Abby Flatness, Lisa Lawler, Megan Harrell, Carey Callaway, Linn Adams, Mark Buschkamp, and Allison Scott.

The Pledge of Allegiance was recited.

McClellan moved, Granzow seconded to approve the agenda as posted. Motion carried.

Granzow moved, McClellan seconded to approve the March 3, 2021 claims for payment. Motion carried.

Emergency Management Update:

Snow guards will be installed on the EOC Building on Saturday.

Public Health Update:

Rocky Reents, Public Health Coordinator, reported on COVID-19 case data and vaccine administration.

Utility Permits: None.

Secondary Roads:

County Engineer Taylor Roll reported the road crew is applying cold patch on highways and rock on muddy intersections.

Public Comments:

Julie Duhn requested an update on the Julie Towne case and expressed opposition to the resolution repealing masks in county buildings appearing later on the agenda.

Donna Juber thanked County Auditor Jolene Pieters for asking questions and allowing answers to be published in the paper, in response to allegations of voter fraud by State Sen. Annette Sweeney.

Pauline Lloyd inquired about costs of a lawsuit, a state audit, and insurance premiums.

Breanne Butler voiced support for the resolution repealing masks in county buildings.

Granzow moved, McClellan seconded to acknowledge receipt of County auditing service proposals from Gardiner + Company, Anderson Larkin & Co. PC, and Bowman & Miller PC and to table the awarding of a contract until a later date. Motion carried.

The Board heard comments from Recorder Lori Kadner, Treasurer Machel Eichmeier, Roll, and Zoning Administrator/Environmental Health Specialist Jessica Sheridan about facial coverings in county buildings, and the following action was taken:

McClellan moved, Granzow seconded that the following Resolution No. 2021-11, Resolution Repealing Resolution No. 2020-43, be adopted. Roll Call Vote: “Ayes” McClellan, Granzow, and Hoffman. “Nays” None. Resolution No. 2021-11 is hereby adopted as follows:

RESOLUTION NO. 2021-11

RESOLUTION REPEALING RESOLUTION NO. 2020-43

WHEREAS, the Hardin County Board of Supervisors adopted on or about April 1, 2020, an Infectious Disease Action Plan, Resolution 2020-15; and

WHEREAS, the Hardin County Board of Supervisors adopted on August 12, 2020, a policy regulating entry by county employees and the public to the County Courthouse, County Office Building and County Jail/Sheriff Office; and

WHEREAS, the Hardin County Board of Supervisors adopted on November 18, 2020, Resolution No. 2020-43, which amended Resolution 2020-15 to require among other things the wearing of face covering in county buildings; and

WHEREAS, the consensus of Hardin County Department Heads favor repeal of Resolution No. 2020-43, while maintaining the COVID-19 safeguards put in place prior to adopting Resolution No. 2020-43;

NOW, THEREFORE BE IT RESOLVED that Hardin County hereby repeals Resolution No. 2020-43, effectively returning the County to the COVID-19 response safeguards in place prior to adopting Resolution No. 2020-43.

Passed and adopted this 3rd day of March 2021.

/s/ BJ Hoffman
BJ Hoffman, Chairperson
County Board of Supervisors

ATTEST: /s/ Jolene Pieters
Jolene Pieters
Hardin County Auditor

3/3/2021
Date

McClellan moved, Granzow seconded to approve the Recorder's Monthly Report for February 2021. Motion carried.

Granzow moved, McClellan seconded to approve the Sheriff's Monthly Report for February 2021. Motion carried.

McClellan moved, Granzow seconded to approve the discharge of Tristan Mewes, part-time Correctional Officer, effective 02/24/2021. Motion carried.

McClellan moved, Granzow seconded to approve the hiring of Brock Kinney, part-time Correctional Officer, at a rate of \$16.48/hour, effective 03/03/2021. Motion carried.

Other Business: None.

Granzow moved, McClellan seconded to adjourn. Motion carried.

At 10:17 a.m. the Board met with Tim Oswald, Piper Sandler & Co., to discuss hospital bond refinancing. The meeting was held electronically due to COVID-19 public health risks. Present: Supervisors Hoffman, McClellan, and Granzow; and Oswald, Jolene Pieters, Machel Eichmeier, Darrell Meyer, Jessica Sheridan, Angela De La Riva, and Angela Silvey. Attending via Zoom: Kristin Cooper, Ahlers & Cooney PC.

Oswald opened with a brief explanation of the history of the hospital bond and types of refinancing.

Kristin Cooper reviewed the structure of the refinancing and potential risks. Hansen Family Hospital (HFH) proposed a taxable advance refunding with a Cinderella structure – a bond that converts from taxable to nontaxable – which, according to Cooper, is a bond structure not routinely done. Cooper advised the IRS could weigh in, say the transaction does not work, and the deal could be unwound, resulting in reputational, audit, and ratings risks to the County. The County's choices: proceed with a taxable advance refunding, wait until the bond call date, or go with the Cinderella bonds.

McClellan asked if the IRS's blessing could be obtained before entering into the deal. Cooper advised the County could get a private letter ruling, but such rulings take a year or more and are costly.

Oswald stated he was not inclined to recommend the Cinderella bond, and suggested going the taxable advanced refunding route or waiting until 2022 to do a current refunding. Cooper advised HFH preferred the Cinderella option, but would be happy with the taxable advanced refunding. Cooper added that Congress is evaluating putting tax exempt refunding bonds back into law.

Oswald noted if the County was able to sell the bond tax exempt at present, the interest rate would be about 1.55%, with savings just over \$1.1 million; if the bond sold taxable at present, the rate goes to 1.98%, with savings of \$530,000 to \$540,000.

Timeline for the sale of the bonds was discussed. Oswald will email an engagement letter from the underwriter for the March 10, 2021 agenda. In addition, a due diligence call will be scheduled for Ahlers & Cooney and the County to go through the preliminary official statement.

Switching gears, Granzow advised he learned HFH incurred \$2 million in debt via a PPP loan and asked if the new agreement stated HFH needs approval from the County to incur debt beyond the bond. Cooper advised that when the new indenture is put together, HFH would be reminded of the covenants and what consents need to be given.

Oswald said he would speak to the hospital's lawyer regarding the PPP loan.

McClellan moved, Granzow seconded to adjourn at 11:01 a.m. Motion carried.

/s/ BJ Hoffman
BJ Hoffman, Chair
Board of Supervisors

/s/ Jolene Pieters
Jolene Pieters
Hardin County Auditor

Chat Log from 3/3/2021

09:12:05 From Lisa Lawler to Everyone : if they're sick they shouldn't be out in public, correct?

09:12:16 From Julie Duhn to Everyone : Um, there is certainly scientific dispute on mask use. Jeebus.

09:13:39 From Donna Juber to Everyone : Too much noise. Ask Angela to go to podium, please

09:14:40 From Hardin County to Mark(Direct Message) : Can you confirm your last name please?

09:15:19 From Julie Duhn to Everyone : Be responsible, wear a mask. Think about the other people, not just yourself.

09:16:04 From Donna Juber to Everyone : When will we know what the bids are?

09:16:59 From Asa to Everyone : Healthy people do not need to wear masks.

09:17:41 From Julie Duhn to Everyone : Until they are not healthy, Asa.

09:18:28 From Asa to Everyone : then stay home, Julie

09:18:44 From Asa to Everyone : we have immune systems for a reason.

09:19:07 From Donna Juber to Everyone : There are those who are carrying the virus who don't have symptoms.

09:19:08 From Julie Duhn to Everyone : Asymptomatic spread. Look to science.

09:20:51 From Asa to Everyone : That makes no sense. you carry gastrointestinal viruses before you know it and spread it. hand foot and mouth in kids spread it before symptoms HIV spread before symptom EVERYTHING spread before symptoms!

09:21:43 From Mark to Hardin County(Direct Message) : Mark Buschkamp

09:21:58 From Asa to Everyone : Anyway.. we could really go on and on it should be a choice. if you want to wear one do it if not that's fine. Also 98% survival rate with no treatment.

09:22:35 From Julie Duhn to Everyone : Yikes. I'm done. Wow.

09:22:52 From Asa to Everyone : yes. wow.

09:25:54 From Donna Juber to Everyone : Thank you, Jessica!

09:26:00 From Lisa Lawler to Everyone : thank you Jessica
