

HARDIN COUNTY BOARD OF SUPERVISORS  
MINUTES – DECEMBER 9, 2020  
WEDNESDAY - 9:00 A.M.  
COURTHOUSE LARGE CONFERENCE ROOM

Chair Lance Granzow called the meeting to order. The meeting was held electronically due to COVID-19 public health risks. Also in attendance were Supervisors BJ Hoffman and René McClellan; and Curt Groen, Dave McDaniel, Allison Scott, Laura Cunningham, Angela De La Riva, Rocky Reents, Jolene Pieters, Julie Duhn, Abby Flatness, Donna Juber, Bob Juber, Machel Eichmeier, Lori Kadner, Connie Mesch, Matt Rezab, Taylor Roll, Michael Pearce, Thomas Craighton, Jessica Sheridan, and Angela Silvey.

The Pledge of Allegiance was recited.

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

Hoffman moved, McClellan seconded to approve the minutes of December 2, 2020. Motion carried.

McClellan moved, Hoffman seconded to approve the December 9, 2020 claims for payment. Motion carried.

Utility Permits: None.

Secondary Roads:

County Engineer Taylor Roll reported the bridge in Alden was closed for the week. Roll also explained the road crew's routine for checking for and responding to icy roads.

Hoffman moved, McClellan seconded to approve the completed Cost Allocation Plan for FY 2020 from Cost Advisory Services, Inc. Motion carried.

McClellan moved, Hoffman seconded to approve the Auditor's Monthly Report for November 2020. Motion carried.

Hoffman moved, McClellan seconded to approve the Recorder's Monthly Report for November 2020. Motion carried.

McClellan moved, Hoffman seconded to approve the retirement of Don Knoell, Assessor, effective 12/31/2020. The Board thanked Knoell for his years of service. Motion carried.

Emergency Management Update:

Thomas Craighton, Emergency Management Coordinator, reported the COVID-19 vaccine is headed to Iowa, and Hardin County's first allocation is 600 doses for health care workers.

Craighton also noted that a lighting issue on the main communications tower would soon be resolved.

Public Comments:

Donna Juber asked if the 600 vaccine doses would be followed by 600 second doses. Craighton advised he was told that 600 second doses would be arriving within the prescribed timeframe.

Other Business:

Hoffman advised the budgeting workshops were going well.

Hoffman moved, McClellan seconded to adjourn. Motion carried.

At 10:03 a.m. Chair Granzow opened the public hearing on the proposed FY 2020/2021 budget amendment. The hearing was held electronically due to COVID-19 public health risks. Also present: Supervisors Hoffman and McClellan; and Machel Eichmeier, Wes Wiese, Jolene Pieters, Matt Rezab, Michael Pearce, Jessica Lara, Taylor Roll, Jessica Sheridan, and Angela Silvey.

Granzow summarized the amendment, and Roll reviewed Secondary Roads Fund changes. No oral or written comments or objections were received on the proposed budget amendment.

McClellan moved, Hoffman seconded to close the public hearing. Roll Call Vote: “Ayes” McClellan, Hoffman, and Granzow. “Nays” None. Motion carried.

McClellan moved, Hoffman seconded to adopt the FY 2020/2021 budget amendment. Roll Call Vote: “Ayes” McClellan, Hoffman, and Granzow. “Nays” None. Motion carried.

<b>COUNTY NAME:</b> Hardin	<b>RECORD OF HEARING AND DETERMINATION ON THE AMENDMENT TO COUNTY BUDGET</b>	<b>COUNTY NO.:</b> 42
Date budget amendment was adopted: 12/9/2020	For Fiscal Year Ending: June 30, 2021	

The County Board of Supervisors met on the date specified immediately above to adopt an amendment to the current County budget as summarized below. The amendment was adopted after compliance with the public notice, public hearing, and public meeting provisions as required by law.

Iowa Department of Management Form 653 A-R Sheet 2 of 2 (revised 05/01/14)	Total Budget as Certified or Last Amended	Adopted Current Amendment	Total Budget After Current Amendment
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Taxes Levied on Property	1 9,422,425	0	9,422,425
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0	0
Less: Credits to Taxpayers	3 346,700	0	346,700
Net Current Property Taxes	4 9,075,725	0	9,075,725
Delinquent Property Tax Revenue	5 0	0	0
Penalties, Interest & Costs on Taxes	6 3,000	0	3,000
Other County Taxes/TIF Tax Revenues	7 1,136,161	0	1,136,161
Intergovernmental	8 6,885,906	21,000	6,906,906
Licenses & Permits	9 36,200	0	36,200
Charges for Service	10 479,100	0	479,100
Use of Money & Property	11 244,880	0	244,880
Miscellaneous	12 1,515,843	31,533	1,547,376
<b>Subtotal Revenues</b>	13 19,376,815	52,533	19,429,348
Other Financing Sources:			
General Long-Term Debt Proceeds	14 0	0	0
Operating Transfers In	15 2,122,717	0	2,122,717
Proceeds of Fixed Asset Sales	16 0	0	0
<b>Total Revenues &amp; Other Sources</b>	17 21,499,532	52,533	21,552,065
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Operating:			
Public Safety & Legal Services	18 5,629,898	245,270	5,875,168
Physical Health & Social Services	19 539,954	39,000	578,954
Mental Health, ID & DD	20 943,917	286	944,203
County Environment & Education	21 1,160,555	27,467	1,188,022
Roads & Transportation	22 7,123,321	596,453	7,719,774
Government Services to Residents	23 798,142	20,735	818,877
Administration	24 2,526,096	2,453	2,528,549
Nonprogram Current	25 388,482	0	388,482
Debt Service	26 1,905,136	0	1,905,136
Capital Projects	27 521,400	23,275	544,675
<b>Subtotal Expenditures</b>	28 21,536,901	954,939	22,491,840
Other Financing Uses:			
Operating Transfers Out	29 2,122,717	0	2,122,717
Refunded Debt/Payments to Escrow	30 0	0	0
<b>Total Expenditures &amp; Other Uses</b>	31 23,659,618	954,939	24,614,557
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32 (2,160,086)	(902,406)	(3,062,492)
Beginning Fund Balance - July 1,	33 7,272,085	0	7,272,085
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0
Fund Balance - Nonspendable	35 0	0	0
Fund Balance - Restricted	36 0	0	0
Fund Balance - Committed	37 0	0	0
Fund Balance - Assigned	38 0	0	0
Fund Balance - Unassigned	39 5,111,999	(902,406)	4,209,593
<b>Total Ending Fund Balance - June 30,</b>	40 5,111,999	(902,406)	4,209,593

Date original budget adopted: 03/25/20	Date(s) current budget was subsequently amended:
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The below-signed certify that proof of publication of the hearing notice and proposed amendment is on file for each official County newspaper, that all public hearing notices were published not less than 10, nor more than 20 days prior to the public hearing, and that adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.

  
Board Chairperson (signature)

  
County Auditor (signature)

WHEREUPON Board Member Hoffman moved that the following Resolution be adopted:

**APPROPRIATIONS RESOLUTION AMENDMENT**

**RESOLUTION No. 2020-44**

On December 9, 2020, a budget hearing for an amendment was held. The budget amendment was approved and the following appropriation amendments shall be made as deemed necessary:

Office or Department	Amended Appropriation Amount
Sheriff	+\$245270
Veteran's Affairs	+ \$27000
Environmental Health/Zoning	+ \$12,000
Pioneer Cemetery	+ \$4000
Conservation	+ \$46742
Secondary Roads	+\$596453
Auditor	+ \$26735
Board of Supervisors	+ \$2453
Mental Health	+ \$286

Motion was seconded by Board Member McClellan and after due consideration thereof, the roll was called and the following Board Members voted:

AYES: Hoffman, McClellan, and Granzow  
 NAYS: None  
 ABSENT: None  
 ABSTAIN: None

Whereupon, the Chair of the Board of Supervisors declared said Resolution duly passed and adopted this 9th day of December, 2020.

/s/ Lance Granzow  
 Lance Granzow, Chairman  
 Board of Supervisors

ATTEST:

/s/ Jessica Lara  
 Jessica Lara  
 Hardin County Auditor

Hoffman moved, McClellan seconded to adjourn. Motion carried.

At 10:30 a.m. the Board met with Beth Miller, CPA, Bowman & Miller, PC, regarding the FY 2019/2020 county audit. The meeting was held electronically due to COVID-19 public health risks. In attendance: Supervisors Granzow, Hoffman, and McClellan; and Jolene Pieters, Machel Eichmeier, Michael Pearce, and Angela Silvey.

Miller provided a fund balance analysis, and discussion ensued on a potential error involving Secondary Roads' health insurance. It was thought that the department's health insurance should have been paid out of the General Supplemental Fund, rather than the Secondary Roads Fund. Upon review of the budget, it was determined no error was made.

Audit findings were reviewed, and questions about claims were raised. Miller urged additional documentation for certain purchases. Miller also recommended that Supervisors claiming mileage to the Courthouse be reimbursed through payroll as a taxable benefit, per IRS regulations.

Miller inquired about future projects, and Granzow mentioned road repaving, hospital refinancing, and Secondary Roads maintenance sheds.

Also discussed was spending on the HVAC system, which was bid and contracted at \$1.6 million, but came in at a final cost of \$2.5 million, with no change orders authorized by the Board.

Property Manager Jody Mesch joined the meeting, confirmed the addition of geothermal increased costs by \$200,000, and supplied documents detailing \$191,920 of added-on costs.

A meeting with Rick Gustin of Relable1 will be held on 12/16/2020 to review HVAC project costs.

The meeting concluded at 11:53 a.m.

A FY 2021/2022 budget planning meeting scheduled for 11:30 a.m. was cancelled.

/s/ Lance Granzow  
Lance Granzow, Chair  
Board of Supervisors

/s/ Jessica Lara  
Jessica Lara  
Hardin County Auditor

Chat Log from 12/09/2020

09:05:58 From Donna-Bob Juber : Who will replace him?