



# The Iowa County

Iowa State Association of Counties

December 2008

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# Iowa County

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## ISAC's Mission:

To promote effective and responsible county government for the people of Iowa.

## ISAC's Vision:

To be the principal, authoritative source of representation, information and services for and about county government in Iowa.

## Alliance Benefit Group

Alliance Benefit Group (ABG) of Indiana is an office within Alliance Benefit Group, one of the largest retirement consulting and administration firms in the country. Alliance Benefit Group provides consulting and administration services to over 4,000 plans that hold over \$10 billion in retirement assets. There are offices in sixteen cities including Indianapolis, Chicago, Dallas, Kansas City, Minneapolis and Salt Lake City. Each office is independently owned and shares a national leadership as well as technical resources. ABG of Indiana has the largest actuarial staff among the offices.

The firm began in Indianapolis, Indiana as a family-owned business, founded by Howard Nyhart. It progressed as a family business until an employee stock ownership plan was created and the employees purchased the company in the 1990's.

ABG of Indiana is an employee benefit consulting, actuarial, and administration firm that has been doing business since 1943. We are 100% employee-owned and provide actuarial, defined contribution, defined benefit, flexible spending account administration, and human resource consulting. We have 70+ employees and operate as a corporation. Our actuarial staff includes twelve accredited actuaries and an eleven person support staff of actuarial students and actuarial assistants. All work is done by our own staff without the need to outsource work.

### Professional Credentials and Experience

Our combined experience includes the following:

- Engaged by municipalities in 21 states and can call as clients five state capitals and one state-wide employer;
- The types of government employers serviced vary from local fire departments, school districts, cities, counties, state-wide employer, water utilities and public universities, and range from 50 to 30,000 employees;
- Designed liability management solutions using trust-based, benefit, and contribution strategies;
- GASB study for Indiana Senate and House legislators – measured current and alternative retiree designs;
- Post-retirement health care study presented to the United States Senate regarding Medicare retirement age;
- Over 900 retiree healthcare valuations completed so far;
- Services conform to Actuarial Standards of Practice, Actuarial Code of Professional Conduct, and the Government Accounting Standards Board Statements 43 and 45; and
- Qualified to issue a Public Statement of Actuarial Opinion (PSAO) in accordance with the Qualification Standards of the American Academy of Actuaries.

By: *Randy Gomez, FSA, MAAA, EA*



### Unique Qualifications

Because ABG is employee-owned, each employee has a vested interest in providing top-notch customer service. We prosper as long as we can keep our clients satisfied.

For most government employers, GASB 45 will be the first time they have had to deal with actuaries. Because of our extensive experience we are able to guide employers through a complicated topic in a manner that non-actuaries can understand, all while making the right decisions for their taxpayers.

We provide “big firm” services at a “small firm” price. Our senior actuaries were trained at large, international actuarial consulting firms prior to coming to ABG. Our approach to GASB 45 is based on processes and techniques commonly used in large actuarial firms and rarely seen in firms our size.

ABG has created proprietary interactive tools that project the liabilities under a variety of scenarios. Those tools allow employers to make critical decisions in a timely and cost-effective manner.

Our business model includes working with employers, on a pre-engagement basis at no cost to them, to help answer questions about GASB 45 requirements, liability management options, the work process, and our services. We commit to a timely performance of the work requested. A typical project timeline is shown below.

1. Planning - County and ABG (week 1)
2. Data collection - County ( 2-3 weeks)
3. Perform actuarial calculations - ABG ( 3-4 weeks)
4. Release preliminary report - ABG (Included above)
5. Discuss preliminary report - County and ABG (one week after release)
6. Internal discussion - County (2-3 weeks)
7. Release of final report - ABG (1 week)

### Our Understanding of GASB

ABG believes it is important that employers understand the do's and why's of GASB 45, and therefore we include time for client education in our planning. To help with this education phase, below are answers to key questions asked by employers.

**What are GASB 43 and 45?** GASB 43 and 45 are governmental financial reporting requirements for all state and local governments that sponsor post-employment healthcare benefits. The major covered benefits include medical, dental, life insurance, and disability.



**When does it affect my financial statements?** The effective date varies by size of the government entity (see table). Employers with dedicated assets in a qualified OPEB trust

Revenue Size in FYE 2000	Effective Date
\$100 Million	FY Beginning After 12/15/2006
\$10 to \$100 Million	FY Beginning After 12/15/2007
< \$10 Million	FY Beginning After 12/15/2008

have an effective date beginning one year earlier.

**Why is there a GASB liability if retirees must pay the full COBRA rate?** The objective is to disclose retiree healthcare liabilities using expected retiree costs and reasonable assumptions. For most employers, the COBRA rate represents the average cost of participants enrolled in their medical plan. Typically 90% or more of enrollees are actively employed. Continuing with this logic, the COBRA rate is effectively the average cost for an active employee. Statistics clearly show that medical costs for retired employees are considerably higher than for active employees. Therefore, charging the COBRA rate will not be sufficient to cover the expected cost for a retiree.

The chart below illustrates that a \$350 monthly cost (the full COBRA rate) is \$277 less than what the full cost should be for a retiree (\$627). State laws in many cases restrict the maximum retiree contribution to the COBRA rate which means that employers are implicitly subsidizing retiree health coverage and have a GASB 45 liability to deal with.

Age Band	Enrollment	Health Factor	Monthly Medical Cost
Under 40	380	80	\$295
40 to 55	210	100	\$369
Over 55 and Retirees	60	170	\$627
All Ages	650	95	\$350

**How will new disclosures affect our bond or credit rating?** Any negative impact will be a function of how large the accounting liabilities are, how much control plan sponsors have over plan design, and the cashflow of any future explicit or implicit subsidies. Rating agencies expect employers to manage their liabilities and may downgrade those that have not implemented a management solution. The unknown factor at this time is when the downgrading may happen.

**Why is the liability so large when there are only a few retirees enrolled in the health plan?** It isn't only the number of existing retirees that generate the GASB liabilities. Future retirees, spouses of retirees, and healthcare inflation are other factors that generate GASB liabilities.

### Services and Fees

ABG has agreed to a fixed fee schedule for the basic services required for a GASB 45 disclosure report. Basic Services:

- Determine the actuarial liability for explicit and implicit subsidies provided by the county;
- Prepare GASB 45 disclosure report required for the Comprehensive Annual Financial Report. The report will also include descriptions of plan provisions, assumptions and methods and census used;
- Provide information to the employer in determining their budget needs such as prefunding contributions, projected PAYGO cost and recommendations on managing the liability;
- Conference call to review preliminary results prior to issuing final results; and
- Provide electronic and paper copies of all studies performed.

The total fee for the basic services outlined above varies by the total number of active and retired employees with the county. Below is the sliding fee schedule by size:

### Number of Active and Retired Employees

- < 100: \$2,500\*
- 100- 199: \$3,000
- 200- 399: \$4,000
- 400- 799: \$5,000
- 800+: \$6,000

\* Employers with less than 100 total active and retired employees may use the alternate valuation method described in GASB 45. The reduced fee for the alternate method is \$1,500.

Additional Services:

Service	Fee
On-site meetings	\$750 per meeting
Alternative results using new actuarial assumptions	\$200 per scenario in excess of two
Additional programming for health plans	\$300 per plan in excess of three
Use of interactive modeling tool: analyzing impact of assumption and design changes	\$1,000
Use of interactive modeling tool: analyzing impact of prefunding and trust-based solutions	\$600

Questions? Please contact Randy Gomez at randy.gomez@abgindiana.com or 317.803.7734, or Joe Polley at joe.polley@abindiana.com or 317.803.7772.

## SilverStone Group for GASB 45 Services: Qualifications, Experience, and Commitment to Serve You

Silverstone Group, Incorporated was selected and introduced as a GASB 45 Actuarial Service Provider earlier in the year. This article will provide additional information about Silverstone Group, the GASB 45 process, available services and fees.

### Consider Silverstone Group for GASB 45

SilverStone Group is considered a good choice for GASB 45 services for these reasons:

- **Qualifications**—The assigned actuaries and consultants are fully qualified.
- **Experience**—Actuarial services related to the financial reporting of Other Post Employment Benefit (OPEB) plans have been provided for over 15 years.
- **Responsiveness**—The assigned actuaries and consultants place the highest priority on delivering quality work with adequate time margins to satisfy reporting deadlines.
- **Commitment**—Our clients are an important extension of our actuaries and consultants.
- **Economy**—We respect the desire for quality work at a reasonable cost.

### Silverstone Group Profile

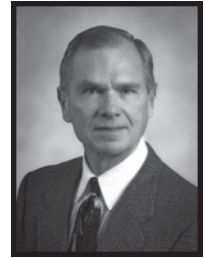
Silverstone Group is an employee-owned consulting and risk management firm with offices in Council Bluffs, Lincoln, Omaha and Sioux Falls. Guided by Midwestern values and a strong work ethic, we have become an industry leader for employee benefits, retirement plans, risk management and human resource consulting. Our reputation is based on more than 60 years of dedication to our clients.

More than 175 consultants, actuaries and administrators bring together diverse backgrounds in actuarial science, law, underwriting, loss control, accounting, financial services and human resource consulting. The actuarial staff of SilverStone Group includes two Fellows of the Society of Actuaries, three Associates of the Society of Actuaries and a support staff of 15 actuarial analysts and administrators.

### Professional Credentials and Experience

The actuaries of Silverstone Group have the qualifications and experience to address the financial reporting requirements of GASB 45. We are qualified to issue a Public Statement of Actuarial Opinion and to undertake this project by observing Precept 2 of the Code of Professional Conduct of the American Academy of Actuaries. We have completed GASB 45 valuations in Iowa and surrounding States.

By: *Donn Jones*  
FSA, FCA, MAAA, EA



### The GASB 45 Process

Communication is the key to the effective delivery of actuarial consulting services. We will initiate each GASB 45 engagement with a pre-valuation discussion. This discussion will provide the opportunity to clarify and confirm the features of the OPEB plans. Our reports will present the detailed results of the GASB 45 valuation. The reports will include adequate descriptions of the GASB process and the terminology used to present the results. Written reports will be supplemented by discussion during a post-valuation conference call. We will also be available to meet in your offices to present and discuss the results, as desired.

### Services

The services requested have been separated into Core Services and Optional Services. A separate schedule of services and fees apply for those who are eligible and select the Alternate Measurement Method.

The Core Services include everything needed to satisfy the GASB 45 reporting requirements. SilverStone Group will:

1. Derive the actuarial value of benefits, separately identifying amounts for active and retired employees.
2. Evaluate experience and select assumptions related to turnover, retirement age, mortality, projected post retirement benefit increases, inflation rate, amortization period and investment return.
3. Display GASB 45 financial information and footnote disclosures for the Comprehensive Annual Financial Report (CAFR) including:
  - annual required contribution, as a dollar amount and a percentage of payroll;
  - annual OPEB cost as a dollar amount and a percentage of payroll; and
  - reconciliation of net OPEB obligation during the current year and projected net OPEB obligation at the end of the year.
4. Include descriptions of:
  - benefit plan provisions;
  - actuarial methods and amortization policy;
  - actuarial assumptions; and
  - claims and member data used in the valuation.
5. Provide an Actuarial Certification in compliance with Actuarial Standards of Practice of the American Academy of Actuaries.
6. Provide electronic and paper copies of written reports that document the services performed and determinations reported.

Optional Services may be selected and include:

1. Information necessary to forecast future budget needs including:
  - annual required contributions needed to fund retiree benefits;
  - ten-year “pay-as-you-go” cost projections; and
  - recommendations for managing the OPEB plan liabilities.
2. Models or mechanisms for forecasting changes in assumptions and their general effect on potential liability.
3. Attend on-site meetings to discuss result of valuations or optional services.

An Alternative Measurement Method may be used by Counties with less than 100 eligible employees. If the alternative method is selected to comply with GASB 45, simplified assumptions are reflected to derive the desired financial disclosures. By selecting the alternative method the county gives up several levels of “sophistication” and forgoes an actuarial certification. But the cost will be less to complete the required financial disclosures.

An eligible county may request a valuation and related reporting based on the Alternative Measurement Method. SilverStone Group will:

1. Display GASB 45 financial information and footnote disclosures for the Comprehensive Annual Financial Report including:
  - annual required contribution, as a dollar amount and percentage of payroll;
  - annual OPEB cost as a dollar amount and a percentage of payroll; and
  - reconciliation of net OPEB obligation during the current year and projected net OPEB obligation at the end of the year.
2. Include descriptions of:
  - benefit plan provisions;
  - actuarial methods and amortization policy;
  - actuarial assumptions; and
  - claims and member data used in the valuation.
3. Provide electronic and paper copies of written reports that document the services performed and determinations reported.

### Fees

Fees for the Core Services will be composed of a base fee, plus an addition for each active and retired employee. The

Core Services will include everything required to satisfy the GASB 45 reporting requirements:

- \$3,250 plus \$3 for each active and retired employee if the OPEB plans are limited to pre-65 benefits;
- \$4,250 plus \$3 for each active and retired employee if the OPEB plans include both pre-65 and post-65 benefits;
- for eligible counties, the Alternative Measurement Method fee is \$2,500.

### Optional Services

Counties who want to meet to discuss the valuation results, request forecasts of future year obligations or review the impact of revised retiree contributions or benefit provisions may select these services and pay an additional fee. A fee estimate for any optional services will be provided.

### Contact for Additional Information

To discuss a course of action and to make plans to complete a GASB 45 valuation, please contact Donn Jones, as indicated below:

Donn Jones FSA  
 djones@ssgi.com  
 402.964.5505 or 800.288.5501 ext. 5505

SilverStone Group  
 11516 Miracle Hills Drive  
 Omaha, NE 68154  
**Fax:** 402.963.4089

## Can Newly Elected Officials “Come In and Clean House”?

**Patronage:** After each general election, I always get two kinds of calls. Sometimes newly elected county officials call and want to know if they can make good on their campaign promise to fire all of the current employees in the office. The other calls I get are from the current office employees themselves, who want to know if it is time for them to start looking for a new job now that their boss lost the election.

So what is the law? Can newly elected officials come in and clean house? Generally yes.

The first thing we need to know is, what is the term of a deputy, assistant or clerk in a courthouse?

Iowa Code §331.903 describes how deputies, assistants and clerks are appointed by elected county officials. For instance, certificates of appointment are supposed to be filed in the auditor’s office for each appointee. Sometimes certificates of appointment will be for a certain fixed term. But Iowa Code §331.903 does not establish a fixed term for the assistant of officers. Nor is that found in any other Iowa Code section.

In attempting to answer this question, an Iowa Attorney General’s opinion from December 24, 1990, quoted a well-known legal treatise:

“It is a well-established rule of law that the power to appoint to an office or position without a defined term or tenure carries with it the power of removal. It is also a maxim of the law that where the time of holding is not fixed, the tenure of the office or position is at the pleasure of the appointing power.

\* \* \* \* \*

Ordinarily, in contemplation of law, the position of assistants or subordinates ends with that of their superior officer, although if an assistant or subordinate is permitted to continue service undisturbed by the officer’s successor, that person becomes the new officer’s assistant at the pleasure of the new officer, and, if necessary, the law will presume that appointment.”

3 E. McQuillin, *Municipal Corporations*, §12.115, p. 546 (3d Ed. 1990).

This is supported by the few Iowa authorities that have looked at the issue. See 1976 Op.Atty.Gen. 842; 1932 Op.Atty.Gen. 175.

By: David Vestal

ISAC General Counsel



So the law in Iowa is that deputies, assistants and clerks not covered by civil service or a union contract are generally at-will employees who serve at the pleasure of the principal officer, and therefore a newly elected county official can revoke their certificates of appointment and appoint replacements. But if the newly elected official does nothing, the appointments of the existing employees are presumed to continue until actually revoked.

But not so fast. Does that mean that a newly elected auditor can fire a current clerk because the two belong to different political parties? Generally no.

In *Elrod v. Burns*, 427 U.S. 347 (1976), the U.S. Supreme Court determined in a plurality decision that, on the basis of First Amendment considerations, a nonpolicymaking, nonconfidential government employee could not be discharged from a job that he or she was satisfactorily performing solely because of different political party affiliation.

Then in *Branti v. Finkel*, 445 U.S. 507 (1980), a six-member majority of the U.S. Supreme Court concluded that political affiliation would not alone be a valid reason for discharge, unless it can be demonstrated that certain party membership is essential to the employee’s duties.

Finally, in *Rutan v. Republican Party of Illinois*, 497 U.S. 62 (1990), the U.S. Supreme Court provided that the government could justify patronage employment practices only if it proved that such patronage was “narrowly tailored to further vital governmental interests.” 497 U.S. at 74.

So with every proposed termination, the question is whether the elected official can demonstrate that party affiliation is an appropriate requirement for the effective performance of the job. This may be true for deputies who have to be ready to fill in for the elected official. See 1976 Op.Atty.Gen. 842. But for most county jobs this is not going to be the case.

So unless it can be demonstrated that party affiliation is an appropriate requirement for the effective performance of an employee, they cannot be discharged solely because of their party affiliation. And *Branti* places the burden of proving that a position is politically sensitive on the elected official who is doing the firing.

continued on page 18



## Public Health Modernization

By: *Hanna De Groot*

ISAC Public Policy Specialist



The Iowa Department of Public Health (IDPH) has come out with a proposal to modernize the public health system in Iowa. The Iowa Public Health Modernization Act builds on the idea that standards should be written to define what every Iowan should expect from public health. The Act also establishes a voluntary accreditation system for Iowa's local and state public health departments to enhance organizational capacity and assure a basic level of public health service delivery in each of Iowa's counties. IDPH is planning on introducing the Act during the next legislative session.

In coming to the conclusion that the public health system needs to be revamped, IDPH points out several concerns that the Act would address: the public health system across Iowa is fragmented and lacks formal integration; the funding streams and service delivery statewide are inconsistent; the duplication of services; the inadequate training provided for the public health workforce; and the growing demand and need for public health services and the recent natural disasters brought to light the importance of a strong and effective public health system.

There are several goals of the Modernization Act, one of which is to ensure that a minimal level of public health services, technology, and tools that they need are available across the state to meet the challenges of the 21<sup>st</sup> century. Another goal is to work to prevent disease by promoting healthy behaviors for all citizens. A national accreditation system for public health is currently under development. It is important that Iowa have a strong set of standards that would comply with the national accreditation system and not hinder the ability to obtain federal funds for the public health system. It is also important to have qualified and competent staff to deliver public health services.

The Modernization Act creates a Governmental Public Health Advisory Council that would set policies and procedures on the implementation and administration of standards to be applied to public health practice at both the state and local level. The council is to propose standards for the public health system by October 1, 2009, that would be the basis for a voluntary accreditation of local public health agencies and the department. According to the proposal for the Modernization Act, the council is also to identify an entity to oversee and implement the voluntary accreditation process by January 2, 2010, that includes a pilot accreditation process for one designated local public health agency and the department by July 1, 2011. The actual implementation of voluntary accreditation for local and statewide agencies, as well as the department, would begin January 2, 2012. It is hoped that this would increase system capacity and promote equitable

public health service delivery.

The Act also creates a Government Public Health Evaluation Committee that would collect and report baseline information on the public health system and service delivery needs and effectiveness. The data would be used to evaluate the effectiveness of the public health system and the voluntary accreditation process. IDPH would be the lead agency to administer the Modernization Act and would work closely with the advisory council and evaluation committee.

Implementing the Act would not be without cost. IDPH has requested a reallocation of existing funds for FY 2010 to cover these costs. If the full reallocation is appropriated, a majority of the funds would support local boards of health in efforts to build public health system capacity in their jurisdiction to meet the standards. The remaining funds would be used by the department for two staff positions to facilitate technical assistance and consultation for local boards of health on strategies to achieve compliance with the public health standards and to contract with an entity to establish the voluntary accreditation process. IDPH is currently conducting additional assessments with local public health agencies to better determine future funding needs and resources.

The Act establishes a Governmental Public Health System Development Fund in the State Treasury dedicated to assist local boards of health and the department in administering and implementing the Act. It outlines that a minimum of 70% of the funds shall be made available to local boards of health and 30% to the department. The Act establishes a matching fund requirement, on a dollar-for-dollar basis, for equipment acquisition and grants to local boards of health that are in the process of obtaining voluntary accreditation or have obtained voluntary accreditation. Moneys in the fund at the end of the fiscal year are not to revert to any other fund but are to remain in the Governmental Public Health System Development Fund for subsequent fiscal years.

The Iowa Public Health Modernization Act would be implemented by rules adopted by the State Board of Health and would establish a civil penalty of \$1000 a day for any local board of health or local public health agency that fraudulently claims to be accredited under the Act. If the act passes next legislative session, it would be effective immediately. ISAC will be working next session to ensure the best possible outcome for counties and the citizens of Iowa.

## 2008 Excellence in Action Awards

Three deserving county government programs received 2008 Excellence in Action Awards during the ISAC Fall School general session on Thursday, November 20. The Excellence in Action Awards Program is a competitive awards program that seeks to recognize innovative county government programs. The awards are divided into three categories: inter-governmental; inter-county office; and individual.

### Inter-governmental

Projects that show excellence in action in crossing governmental lines to deliver services to the citizen are considered in the inter-governmental category. A typical project winner exhibits excellence in opening new lines of communications or improving operations between county, city, state, and/or federal agencies.



The 2008 winner of the Inter-governmental Excellence in Action Award is the Interagency Review Team (IART) submitted by Story County.

**Problem:** For a number of years, members of the Story County auditor's office, assessor's office, engineer's office, health department, and planning and zoning department collectively reviewed applications for subdivision plats. Only after several meetings and costly revisions would the application be ready for presentation to the appropriate board. In response, the idea was brought forward to establish a process wherein all these affected parties would meet prior to substantial design and monetary investment had occurred – at a conceptual level.

**Solution:** After nearly a year of internal staff work to develop a unified development code, the Story County Board of Supervisors adopted the Story County Land Development Regulations. In the regulations, the formation of IART (and membership) was

By: *Robin Harlow*

ISAC Technology  
Project Manager



clearly defined and the process for conceptual review meetings were outlined in administrative procedures, as well as applicable development concepts required to be brought forth indicated within text of the regulations.

Highlights of the project:

- Several Story County departments comprise IART including representatives from: the assessor's office, the auditor's office, conservation, the engineer's department, the health department, and the planning and zoning department;
- The Iowa Department of Transportation and the USDA's Natural Resource and Conservation Service are invited to participate when proposals lie along state or federal transportation routes or when natural resource features are dominant on a property;
- Conceptual review meetings discuss development concepts and explore alternative solutions for development proposals; and
- Conceptual review is free of charge to the applicant, and is required before application of a conditional use permit, official zoning map amendment, or subdivision.

### Inter-county office

Projects that demonstrate excellence in action in crossing local, county office lines to deliver services to the citizen are considered in the inter-county office category. Winners in this category improve services to citizens by engaging multiple departments in a county.

The 2008 winner of the Inter-county Office Excellence in Action Award is CountyConnection.org submitted by Pottawattamie County.



**Problem:** Pottawattamie County citizens did not have an efficient way to identify the health and human service resources available in Pottawattamie County. Printed community resources guides were often tailored to specific agencies and proved to be expensive to print and were quickly out-dated.

**Solution:** Develop a readily available and up-to-date web-based listing of the health and human services resources available to residents living in Pottawattamie County. The information is centrally maintained. CountyConnection.org provides transportation information that assists residents in gathering information so that the residents can decide which transportation option is most effective for them.

Highlights of the project:

- Went live in June 2008;
- Map based and powered by Google;
- Searches by category or name;
- Displays bus routes;
- Agency information is printer friendly;
- Provides a method to download services that are not “mappable”;
- Agencies are given the ability to update their own information; and
- Web-site address is [www.countyconnection.org](http://www.countyconnection.org).

### Individual

The county employee that demonstrates excellence in action in improving the services delivered to the citizens of their county is considered for the individual award. Employees are recognized either through their work on a particular project or through their exemplary service to the citizens.

The 2008 winner for the Individual Excellence in Action Award is A.J. Mumm, Polk County Emergency Management Director. Mr. Mumm is being honored for his leadership during the floods of June.

His actions during the floods can best be summed up by the following quotes from the nomination application that was submitted by Sue Elliot, Polk County Board of Supervisors Project Manager for Polk County. “His calm demeanor and attention to detail brought all entities in Polk County together to work toward the common goal of ensuring the safety of our residents.” Sue continued, “Remarkably, throughout the many days of flooding, only one injury was reported.”



Details of each of the winning projects can be found at [www.iowacounties.org](http://www.iowacounties.org). I thank all of you who nominated projects and individuals. Look for exciting announcements regarding the 2009 Excellence in Action Awards in the spring of 2009. If you would like more information about the Excellence in Action Awards Program, please contact Robin Harlow at 515.244.7181 or [rharlow@iowacounties.org](mailto:rharlow@iowacounties.org).



# technology center

## Digital Photo Frames

By: **Tammy Norman**

ISAC Office Manager



Q: I would like to purchase a digital photo frame for a holiday gift. Any suggestions on features that it should have?

A: A digital photo frame can be a nice gift for friends and family members no matter what their computer skills levels are. Below are a few features and facts that will be helpful when purchasing a digital photo frame. So, before you head out to the store or search e-Bay, keep these tips in mind:

- 1. Resolution:** As the saying goes, you get what you pay for. A digital photo frame with a resolution below 640 x 480 pixels is no bargain no matter what the price. Your images will be displayed pixilated and fuzzy. Make sure that the digital photo frame you purchase has a resolution of at least 640 x 480.
- 2. Aspect Ratio:** This is another important feature to keep in mind. Aspect ratio is the ratio between width and height of a film or digital image. The first number represents width and the second number height. For the purposes of digital photo frames, they come in two standard ratios, 4:3 or 16:9. Most simple to use digital cameras shoot photos in the 4:3 aspect ratio and the more complex cameras will utilize the 16:9 ratio.
- 3. Mobility:** If you wish to purchase a digital photo frame as a gift for a friend or family member that lives a distance away from you, you may want to consider a digital photo frame that has the capability to share photos thru the Internet. With this feature you are able to upload

photos to a website and your friends or family members with Internet access are able to download and view them.

- 4. Internal Battery:** If you want to use the photo frame as a digital photo album and be able to take it to a party or family gathering, make sure that the digital photo frame has an internal battery along with the AC adapter. If your digital frame does not have an internal adapter, it must be plugged into an electrical outlet for it to function, thus limiting sharing capability.
- 5. Brand Names:** Don't be fooled into believing that because a digital photo frame has a "name brand" that it will have the quality you are expecting. Check out the features and ensure your frame has the resolution, aspect ratio, and the clarity you desire. You will find many of these features in a little known brand that may cost much less.

Keeping these features in mind when purchasing your digital photo frame will enable you to make an informed decision and give, or take home, a frame in which you will not be disappointed. Happy shopping!

**Website Note:** Have a question regarding new technology and would like it addressed in this column? Contact me at 515-244-7181 ext. 315 or via e-mail at [tnorman@iowacounties.org](mailto:tnorman@iowacounties.org). Until next month, keep clicking!

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**ISAC**   
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*Make a charitable, tax-deductible donation NOW!*

*Visit [www.iowacounties.org](http://www.iowacounties.org) for a donation form!*

## Iowa's Gaming Industry

By: Jay Syverson

ISAC Fiscal Analyst



Do you gamble? If you don't, you're in a very small minority. According to the folks at 1-800-BETS-OFF, 88% of Iowans gamble. Taking into account just the adult population, that's over two million gamblers in Iowa. Much of that gambling probably takes place over friendly neighborhood card games. But commercial casinos are also big business in Iowa. This month's *By the Numbers* looks at just how big that casino business is, and at the casinos' financial impact on Iowa counties.

Iowa has 17 commercial casinos in 14 counties. In FY 2009, those casinos are projected to pay over \$7 million in gambling taxes directly to Iowa county governments. According to the counties' FY 2009 budgets, the breakdown for gambling taxes by county is:

- Black Hawk - \$400,000
- Clarke - \$260,000
- Clayton - \$194,000
- Clinton - \$130,000
- Des Moines - \$150,000
- Dubuque - \$558,000
- Lee - \$94,000
- Palo Alto - \$75,000
- Polk - \$900,000
- Pottawattamie - \$2,336,250
- Scott - \$735,000
- Washington - \$380,000
- Woodbury - \$345,000
- Worth - \$514,102

The 85 counties without commercial casinos aren't completely

without revenue from the gaming industry. A dedicated portion of gaming tax revenues is divided among those 85 counties and used for charitable grants to qualifying organizations. Last year \$77,000 went to a community foundation in each county, which was then responsible for distributing most of the funds to local charities and retaining the rest to build a permanent endowment. This year each foundation is expected to get \$131,000 to dole out to worthy charities, an increase of nearly 70%.

On a statewide level, the gaming industry paid about \$350 million in various state and local taxes in 2007. That money is used to fund infrastructure projects, the Environment First Fund, Vision Iowa and other economic development programs, just to name a few. Some specific projects funded at least in part from gaming revenues include community attraction and tourism (CAT) grants, funding for libraries through Enrich Iowa, funding for county fairs infrastructure, the Gold Star Museum at Camp Dodge, and funding for optical scan voting systems.

The gaming industry also employs about 7,800 Iowans, and hosts over 23 million visitors each year at convention and hotel facilities. To operate those and other facilities, the gaming industry purchased nearly \$300 million worth of products and services from Iowa-based businesses in 2007, and also purchased over 5 million pounds of beef, pork and poultry combined, along with almost 5 million eggs and nearly 200,000 gallons of milk.

Visit [www.IowaGaming.org](http://www.IowaGaming.org) for more information.

Don't miss it!

# ISAC's 2009 Spring School of Instruction

March 4 - 6, 2008 Downtown Marriott and Renaissance Savery Des Moines

More information? Visit [www.iowacounties.org](http://www.iowacounties.org)

## Lincoln Visits Council Bluffs

Like his visits to Burlington and Dubuque, Abraham Lincoln's stop in Council Bluffs was brief. However, the long-term effects on his personal affairs and the history of Iowa and the nation were much more profound.

In the summer of 1859, Lincoln traveled to the Kansas Territory with Illinois Secretary of State Ozias Hatch to speak on behalf of the Republican Party. When finished, instead of heading home by train, they arranged to return to Illinois by steamboat down the Missouri, and instead of going straight home, they first went upriver to Council Bluffs. A trip to the Western Slope had been on Lincoln's mind for several months.

Fellow railroad lawyer Norman Judd was betting that Council Bluffs would be a key stop on a western railroad, and was buying property there. He wanted to borrow \$3,000 from Lincoln at 10% interest, and he was offering some of his Council Bluffs property as security on the loan.

Lincoln also had several old friends from Springfield he could visit in Council Bluffs. On a tour of the hilly town, Lincoln and Hatch and their friends saw the riverboat hang up on a sandbar. "Now we have you as prisoners for two or three days," said the hosts, knowing it would take that long to lighten the craft sufficiently to float it.

In addition to viewing the eighteen parcels of property that Judd was offering as loan collateral, Lincoln now had time to deliver a speech. On short notice, the Council Bluffs *Nonpareil* spread the word, referring to Lincoln by a quaint epithet applied to Illinoisans: "The distinguished 'Sucker' has yielded to the solicitations of our citizens and will speak on the political issues of the day at Concert Hall. The celebrity of the speaker will most certainly insure him a full house. Go and hear 'Old Abe.'"

The local Republicans also liberally distributed handbills, and Concert Hall was packed. The Republican *Nonpareil* said that Lincoln's "masterly and unanswerable speech" was remarkable for "the dexterity with which he applied the political scalpel to the Democratic carcass." (The Democratic *Weekly Bugle* found him uninspiring.)

The next day, Lincoln was introduced to Grenville Dodge. This was perhaps the single most crucial meeting that Lincoln held with an Iowan. Dodge was a civil engineer working for the Mississippi and Missouri Railroad. At this time there was no railroad in Council Bluffs running in any direction, but many railroad men thought like Judd that this location had great potential as the starting point of the transcontinental line. When Lincoln heard that Dodge had surveyed the area extensively, he was keen to meet him. By the 1850s, the location of

By: **Grant Veeder**

ISAC NACo Board Representative  
Black Hawk County Auditor



the transcontinental railroad became part of the fierce sectional rivalry between North and South, but the terminus was also a bone of contention within regions:

Dodge recalled that "[t]he fact was there was a great competition for this initial point, extending from Sioux City to Kansas City."

As Dodge tells it, Lincoln asked him, "Dodge, what's the best route for a Pacific railroad to the West?" and Dodge rejoined, "From this town out the Platte Valley." He explained that the river valley of the meandering, shallow Platte provided uniform grade all the way to the Rocky Mountains. Dodge wasn't a totally disinterested party. He too was speculating on property in Council Bluffs, and it wouldn't hurt to convince a rising politician of the advantages of this route. It isn't that we should see Dodge's sales job as completely cynical, because he was utterly convinced of the superiority of the Platte Valley route.

Lincoln's steamboat was soon ready, and he disappeared down the muddy Missouri, never to return to Iowa. But an impression had been made. The proposed security on the loan looked good, so he okayed the deal and Judd deeded him the lots. Eventually, it was Lincoln's choice to locate the railroad's eastern terminus, something no one could have predicted in August of 1859. On November 17, 1863, two days before he delivered his Gettysburg Address, Lincoln signed the order designating Council Bluffs as the site.

By the time Judd's \$3,000 plus interest was paid, Lincoln was dead. It was up to his heirs to convey the property back to Judd. Why didn't Lincoln, like Judd, try to make a killing on real estate? He had dabbled in potential canal lands back in the 1930s. Lincoln's friends wondered the same thing. While reminiscing in Council Bluffs with one of his old Springfield neighbors, Lincoln pulled out the land warrant that Congress awarded him in 1855 for his Black Hawk War service.

"Mr. Lincoln, why did you not years and years ago enter this in the Danville Land District as your friend Judge David Davis did, which was the foundation of his great wealth?" exclaimed his friend. Lincoln said that he had been thinking about using it to get some land in Iowa or Kansas. (Within the year he used it for property in Crawford County.) He then added, with visible emotion, that he initially had a great desire to give the warrant to his sons, "that they would always be reminded that their father was a soldier!" The man who would in a few years be called "Father Abraham" by a nation demonstrated in Council Bluffs, Iowa, as he did wherever he went, why he inspired such affection.



## New Year's Goals

Well, it's that time when we start to think of the upcoming year...2009! We're not only excited to start a new year, but also a little apprehensive as to what it will bring. There are so many things that could happen, should happen, and, like winning the lottery, will probably not happen. There are things we can't control...15 minute time tracking...weather, consumer crises, policy changes, constant paperwork, and illness. The good news is that there are many things we CAN control. It's amazing, really, how much we all play a part in the world we live in, how we influence the people we come in contact with, and the power and control we have over ourselves.

This is the time of year when we start thinking of new goals and how we are going to make changes for the new year. What goals have you started thinking about for the upcoming year? I'll bet that among them are some thoughts to lose weight, exercise more, get caught up on paperwork, and get more organized. We all know how to assist others in writing and achieving goals, but how many of us actually apply these techniques to our personal lives? According to Larry Elder "A goal without a plan is just a wish." The process of setting goals helps you choose where you want to go in life. With the new year rapidly approaching, most people develop resolutions that they're determined to keep. However, as we have all seen and experienced, many resolutions are forgotten in a few months.

A better tactic would be to create goals. Now I know what you're thinking. You're asking yourself, "What's the difference?" Well, with traditional resolutions, people generally approach their chosen behavior change with the attitude, "From now on, I will no longer ...." The problem with this is, after one or two slip-ups, people begin to feel as though they have failed and tend to drop the whole effort while falling easily back into familiar patterns. By setting a goal, writing it down, planning it out, and figuring out what can go wrong and what to do when it does, you instead aim to *work toward* a desired behavior, not the negative one that prompted the goal in the first place. It's like driving along and seeing a hole in the road. You want to avoid the hole, but if you concentrate on the hole as you approach rather than concentrating on where you want to steer, you almost always hit the hole.

The following ideas may help you in meeting your 'New Years Goals':

- **Remember that it's a process.** Expect to work your way up, rather than maintaining perfection and feeling let down.
- **Work your way up.** Aim for once or twice a week to start with, rather than every day. Just remember to start out slow, get used to it, and work out the kinks.
- **Set yourself up to succeed.** Set small, attainable goals, and

**By: Cindy Chappelle**

ISAC Case Management  
Specialist



add more steps as you complete each one.

- **Have a goal each month/week.** If you're like most people, you may have several changes you'd like to make in your life; if so, it may be a good idea to tackle one each month/week.
- **Reward your progress.** While many of your goals carry their own reward, changing your habits can be challenging. You can create rewards for yourself as you go along.
- **Team up.** Work with a buddy who knows your goals, and encourage each other. This will provide you with someone who can give praise when you deserve it and a little encouragement when you need it.

Additional goal-setting tips:

- State each goal as a positive statement;
- Be precise: put in dates, times, and amounts so that you can measure achievement;
- Set priorities: when you have several goals, give each a priority. This helps to direct your attention to the most important ones;
- Write goals down: this makes them real and gives them more force;
- Keep operational goals small: keep the low-level goals you are working towards small and achievable. If a goal is too large, then it can seem that you are not making progress towards it;
- Set performance goals, not outcome goals: take care to set goals over which you have as much control as possible; and
- Set realistic goals: it is important to set goals that you can achieve.

The whole purpose of setting goals is to plan your life rather than take life as it comes.

Do these tips sound familiar? I'm sure you have all used them in some way over the years. These steps have been discussed at service plan meetings, with your consumers, with your co-workers, and for yourself. We are professionals; we know how to take care of others. What's more important is how we take care of ourselves. You know the old saying, "If mom's not happy, then no one's happy"? Well if we aren't careful, before we know what's happened, some of our discontentment has seeped out and may affect others, which in turn may come back to us in how we are treated by others. Have a safe and happy holiday season!

"By recording your dreams and goals on paper, you set in motion the process of becoming the person you most want to be. Put your future in good hands — your own." -Mark Victor Hansen

## editor's perspective

### NACo Rural Action Caucus: Get Involved!

In late October, I was fortunate to participate in the National Association of Counties' (NACo) Rural Action Caucus (RAC) retreat in Santa Fe, New Mexico. The purpose of this retreat was to shape the national legislative priorities affecting rural America for NACo in 2009. The purpose of my attendance was to cover the conference and to find out why it is important for Iowa county officials to be involved in RAC. Sitting down to write in retrospect, I realize that the experience made my job very easy.



I had the pleasure of interacting with a large group of county officials, NACo staff, and other interested parties during my time at the retreat. These individuals are all competent on the issues that effect rural counties, work hard to get the results for rural counties, and overall, have a deep commitment to rural counties. Introducing and endorsing RAC to you is truly my pleasure. I hope that each of you will strongly consider being actively involved in this group that, in the words of NACo Legislative Director Ed Rosado, “really makes a difference on Capitol Hill.”

The meat of the conference occurred with a full day of meetings. The agenda promised an educational and productive day. Interaction occurred with a variety of policy experts who helped RAC strategize on its priorities, including: Richard Bender, senior legislative assistant to Senator Tom Harkin (D-Iowa); Tom Lynch, legislative assistant on transportation issues to Senator Max Baucus (D-Montana); and Lenny Martinez, Governor Bill Richardson's rural economic development policy advisor.

As part of NACo's Restore the Partnership campaign, both the Obama and McCain campaigns' rural policy advisors were invited to join RAC in dialogue about rural county issue. The McCain campaign was unable to participate; however, represen-

**By: Rachel Bicego**

ISAC Marketing/Communication  
Coordinator



tatives from the Obama campaign discussed their rural initiatives, which included: alternative energy; infrastructure; rural development; and affordable housing.

Representatives from the White House's National Economic Council received a barrage of questions and comments from individuals regarding the economic rescue plan. Also in attendance, Jeanne Markell, NACo Tabor Extension Fellow, and Robert Kidd, Council for Agricultural Research, Extension and Teaching (CARET), discussed the importance of the extension program and the endless possibilities that participation can carry. NACo legislative staff members, Erik Johnston, Ed Rosado, and Paul Beddoe, educated the attendees with updates regarding health care, the Farm Bill, and their thoughts on the legislative prioritization.

During discussion of the 2009 RAC legislative priorities, the group was joined via conference call by many other steering committee members who were unable to attend the retreat. These members included Iowa representation, Linn County Supervisor Lu Barron and Story County Supervisor Jane Halliburton. They were both very active in the discussion as the legislative priorities were hammered out.

The overall lack of funding was the main factor that shaped the prioritization conversation. However, the group was optimistic regarding the continued funding within the Farm Bill Implementation and set it as a top priority for another year. Highway Bill Reauthorization, Interoperability/Telecommunications, Rural Health, and Community Development Block Grant (CDBG) remained priorities, while Methamphetamine, Payment in Lieu of Taxes (PILT)/Secure Rural Schools and Community Self-Discrimination Act (SRS), and Food Safety/Identification were placed on a “watch list” for 2009. Restoring the Partnership for County Health Care Costs Act was of great concern to the group and is the sole, new addition to the list of RAC priorities. *All decisions on priorities are pending NACo board approval at the December meeting.*

RAC officially meets around four times a year including the annual retreat. The next meeting of the group occurs at the NACo Legislative Conference in Washington, D.C. The 2009 conference will be held March 7–11. Also in the nation's capital, RAC will hold a fly-in tentatively scheduled for April. During the RAC fly-in, members will meet with the new administration and numerous members of Congress to bring forward the top legislative priorities of the caucus. The final

## editor's perspective

scheduled meeting date that has been set for 2009 is in conjunction with the NACo Annual conference that will be held



in Nashville, Tennessee, from July 24-29. RAC will host a steering committee meeting, a luncheon, and a reception. It is also worth mentioning that ISAC also plans events and meetings coinciding with the NACo Legislative and Annual conferences. These are great opportunities for networking and continued

education, as well as opportunities to meet with your congressional delegation and senators in D.C. More information regarding the conferences and events can be found on the association websites, [www.iowacounties.org](http://www.iowacounties.org) and [www.naco.org](http://www.naco.org).

Now that the business is out of the way, the conference wasn't without entertainment. The opening reception was held at the gorgeous home of Javier, NACo Past President, and Consuelo Gonzalez. The hosts started the conference off with a reception full of New Mexican hospitality including: mariachis, fires, and of course, green chilies. The final day of the conference we were lucky to be hosted on a tour of Bandelier National Park, Valles Caldera National Preserve, and Los Alamos. The perfect weather only enhanced the breathtaking scenery. I had a huge smile on my face the entire day simply taking in the spectacular terrain. It truly is "The Land of Enchantment."

I can not end without mentioning the amazing warmth and kindness that was shown to me from the moment I arrived in New Mexico. I want to thank multiple individuals who made my time during the RAC conference a very memorable and enjoyable experience: Mike Anaya; Renee Archuleta; Javier and Consuelo Gonzalez; Paul Gutierrez; Erik Johnston; Bill Kennedy; Patrick Torres; The New Mexico Association of Counties; and the many that I'm sure I have forgotten.

Please feel free to contact me, [rbicego@iowacounties.org](mailto:rbicego@iowacounties.org) or 515.244.7181, with any questions and/or to get involved with RAC, or NACo in general.

## about the cover

The cover picture was one of many photos taken on my trip. This particular shot was taken in downtown Santa Fe. I think it captures the simplistic beauty of New Mexico. The Pyracantha shrub or Firethorn is a large, thorny evergreen shrub. In late spring the plant produces white flowers. The mature berries or pomes, shown in the picture, begin to develop in the late summer. It was truly a fantastic trip for an amateur photographer like me. Wherever I pointed the camera it seemed as though there was an amazing photograph waiting to be captured.

Are you an amateur photographer also? Please send your photos to [rbicego@iowacounties.org](mailto:rbicego@iowacounties.org) for considered use on the cover of an issue of The Iowa County magazine.





# ISAC meetings

## ISAC Meetings Update

### 2009 ISAC Spring School of Instruction

The ISAC sleeping room blocks will close on February 3, 2009 at the Hotel Fort Des Moines, 1000 Walnut Street, Des Moines (515.243.1161) and on Tuesday, February 10, 2009 at the Des Moines Marriott Downtown, 700 Grand Avenue, Des Moines (515.245.5500) and Renaissance Savery Hotel, 401 Locust Street, Des Moines (515.244.2151).

Please be aware of a new sleeping room cancellation policy that will take effect for the spring school when reserving your hotel room(s).

To book a sleeping room in the ISAC block, rooms will not be available without a guest name and a credit card to hold the reservation. Check payment will still be accepted, but a credit card must be used to reserve the room. Changes and cancellations with NO cancellation fee will be accepted 3 weeks prior to the start of the conference. After this time, NO cancellations will be accepted and NO refunds will be given. If you choose to cancel your hotel reservation, you will be charged a cancellation fee, which is one night's lodging plus taxes, to the credit card on file. Name changes on guest room reservations will be accepted.

The conference agendas and hospitality room information for the 2009 ISAC Spring School of Instruction is will be avail-

**By: Stacy Horner**

ISAC Meeting/Event Administrator



able in January 2009. The ISAC Board of Directors plans to review all spring school details at their December meeting. After board approval, conference details will be distributed and posted on the conference website.

Beginning December 5, ISAC will start a list of those interested in hosting a hospitality room. Details will be confirmed in January 2009. Please be sure to review the hospitality room policies online.

### Statewide Supervisors Meeting

The Iowa State Association of County Supervisors will be holding its statewide winter meeting on Friday, January 23, 2009 at 8:00 am. The meeting will be held at the Holiday Inn Airport, 6111 Fleur Drive, Des Moines. The meeting agenda, along with registration and hotel information will be available at [www.iowacounties.org](http://www.iowacounties.org) in December.

Please feel free to contact me if you have any questions at 515.244.7181 or [shorner@iowacounties.org](mailto:shorner@iowacounties.org). Have a wonderful holiday season!

## legal briefs

continued from page 8.

*Elrod* and *Branti* only address the question of discharge of an employee *solely* on the basis of differing party affiliation. Despite *Elrod* and *Branti*, a newly elected county official can always discharge an employee who is not performing satisfactorily. Considerations such as lack of qualifications, insubordination, or poor job performance can always provide a basis for discharge. As the *Elrod* Court said, "Employees may always be discharged for good cause, such as insubordination or poor job performance, when those bases in fact exist." 427 U.S. at 366.

When deputies, assistants or clerks meet all other work performance requirements, however, they cannot be dismissed *solely* on the basis of differing party affiliation from the elected

official, unless it can be demonstrated that party affiliation is an appropriate requirement for effective work performance. *See* 1980 Op.Atty.Gen. 699.

Note: This discussion does not address termination of employees covered by a collective bargaining agreement or civil service employees. Those situations are unique – they are controlled by specific statutes and are beyond the scope of this discussion.

Parting Ponderable:

"Where ignorance is our master, there is no possibility of real peace."

-The Dalai Lama

## New Toolkit Explains Roles and Responsibilities of Local Boards of Health

Are you a member of a board of health or board of supervisors? Do you work with your county's local board of health or public health department? Are you curious as to what they do? The Upper Midwest Public Health Training Center, located at the University of Iowa College of Public Health in Iowa City, along with the Bureau of Local Public Health Services at the Iowa Department of Public Health in Des Moines, has assembled an all-encompassing manual examining all aspects and duties of city and county boards of health. This manual, available through the Upper Midwest Public Health Training Center Web site, <http://www.public-health.uiowa.edu/umphtc/>, includes resources such as:

- descriptions and explanations of public health basics, including the Ten Essential Services of Public Health;
- definitions of frequently used terms and acronyms;
- state laws specific to public health administration;
- parliamentary procedure; and
- tools for evaluating agency directors and boards of health.

Over the last six months, people across Iowa have been using the Local Boards of Health Toolkit to learn more about the roles and responsibilities of public health at the local level. Several toolkit users have given feedback about their experiences, and the feedback has been overwhelmingly positive. One user remarked that the toolkit was easy to access at any time and contains an extensive list of reference resources. Another user found the toolkit easy to follow and a great resource to use to train new members of their county's local

board of health. A third individual remarked that the toolkit combines all of the resources about local boards of health into one document, which saves the time that would have been used searching the internet to find the information.

Revisions are made to the toolkit after each legislative session to reflect any changes made to public health laws by the state legislature. In addition to editing any laws featured in the toolkit, we take the suggestions of individuals using the toolkit to make the product easier to use and more concise. Updates included in the latest version include: better instructions for accessing the toolkit; updated contract listings from the Iowa Department of Public Health; and cleaner versions of graphics used in the toolkit.

The Local Boards of Health Toolkit can be found online through the Upper Midwest Public Health Training Center web site, under the education heading, or by directly entering the toolkit's Web address: <http://www.public-health.uiowa.edu/umphtc/education/boh/>. Users have the option of using a purely Web based format or downloading the complete toolkit manual in both Microsoft Word format or Adobe PDF format. For users with a slow Internet connection, the entire toolkit is available on CD ROM. To request a CD ROM, contact Jay Cooper at The University of Iowa Upper Midwest Public Health Training Center through the contact information listed below.

Jay Cooper  
The University of Iowa  
Institute for Public Health Practice  
5184 Westlawn  
Iowa City, IA 52242  
Phone: (319) 335-8708  
E-mail: [jay-cooper@uiowa.edu](mailto:jay-cooper@uiowa.edu)

# employment

## Winnebago County Engineer

Winnebago County, located in north central Iowa, is seeking qualified applicants for the position of county engineer. The position requires a Bachelor's Degree in civil engineering and possession of or capability of acquiring licensure as a professional engineer from the State of Iowa within six months of employment. Five years progressive experience in the transportation industry including supervisory or managerial experience is preferred, but not required. Work experience with county drainage districts is strongly preferred, but not required. The county engineer is directly responsible for planning, orga-

nizing, and managing the design, construction, and maintenance of the secondary roads and bridges. The county engineer is also directly responsible for managing the budget and the supervision of 23 full-time employees. Excellent benefits with salary commensurate with qualifications and experience. Submit cover letter with resume to: Winnebago County Board of Supervisors, 126 South Clark Street, Forest City, Iowa, 50436. Applications will be accepted until the position is filled. Winnebago County is an Equal Opportunity Employer.

# county spotlight

## Thank You to Outgoing County Officials

ISAC would like to take this time to recognize the following county officials who have retired within the last six months, who decided not to run for re-election or who were defeated in the election. ISAC would like to thank you for your service and dedication to county government. Good luck in the future and keep in contact through ISAC's Alumni Program!

<u>County</u>	<u>Position and Name</u>	<u>County</u>	<u>Position and Name</u>
Adair County	Sheriff Randy Marchant	Fayette County	Auditor Larry Popenhagen
	Supervisor Richard Dolan	Fremont County	Sheriff Steven MacDonald
	Supervisor Bill Lamb		Supervisor John Whipple
	Supervisor Bob Grasty	Guthrie County	Sheriff Roger Baird
Allamakee County	Auditor Mary O'Neill		Supervisor Lonnie Bench
	Supervisor Dave Duncklee	Harrison County	Sheriff Terry Baker
Appanoose County	Supervisor John Arnold		Supervisor Rolland Roberts
Black Hawk County	Assessor Vicki Atkins	Henry County	Supervisor Tom Young
	Engineer Richard King	Howard County	Sheriff Mark Grinhaus
	Sheriff Michael Kubik		Supervisor Mary Jo Wilhelm
Boone County	Supervisor Dave Reed	Iowa County	Sheriff Nick Roggentien
	Supervisor Albert Sorensen		Supervisor Ric Gerard
Buena Vista County	Sheriff Chuck Eddy	Jasper County	Supervisor Max Worthington
	Supervisor Lorna Burnside	Jefferson County	Supervisor Michael Pech
	Supervisor Herb Crampton	Jones County	Supervisor Merlin Moore
Butler County	Supervisor Larry Backer	Keokuk County	Sheriff Ron George
Carroll County	Supervisor Neil Trobak	Kossuth County	Auditor Joann Bormann
Cass County	Sheriff Bill Sage		Sheriff Paul Gronback
	Supervisor Bill Behnken	Lee County	Supervisor Bob Woodruff
Cedar County	Supervisor Billy Campion		Supervisor George Morgan
Cherokee County	Auditor Bonnie Ebel	Linn County	Sheriff Donald Zeller
	Supervisor Ron Wetherell	Louisa County	Supervisor David Wilson
	Treasurer Lynde Lundquist		Supervisor Ken Purdy
Chickasaw County	Auditor Judy Babcock	Lucas County	Sheriff Delbert Longley
	Supervisor John Huegel		Supervisor Cathy Reece
	Supervisor James Schueth	Lyon County	Supervisor Clarence Gee
Clay County	Supervisor Sylvia Schoer	Madison County	Supervisor Mark Behrens
Clayton County	Sheriff Robert Hamann	Marion County	Sheriff Paul Welch
Clinton County	Auditor Charlie Sheridan		Sheriff Gary Verwers
	Supervisor Grant Wilke	Marshall County	Supervisor Dwight Mater, Jr
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	Supervisor Royce Dredge		Sheriff Leon Bohr
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## GASB 45 - Maybe More than You Want to Know!

The Government Accounting Standards Board (GASB) issued standards and guidance to implement financial reporting requirements for state and local governments who maintain Other Post Employment Benefits (OPEB). An overview of these requirements may help, so we will start with the basics.

**Who is GASB?** GASB is an organization that defines standards for state and local government financial reporting.

**What are OPEB?** GASB 45 applies to Other Post Employment Benefits (OPEB). The *other* refers to post employment benefits other than pensions and includes medical, prescription drug, vision, hearing, death and long-term care benefits that are provided following active employee service.

**What will GASB 45 require?** To satisfy the applicable reporting requirements, financial statements will be required to report the cost of benefits, identify demands on future cash flows and measure actuarial liabilities for the promised OPEB. In general, benefit costs are allocated over periods of employee service.

**To whom do these requirements apply?** The reporting requirements of GASB 45 apply to state and local governments who extend benefits to employees following active service. Generally, this will include cities, counties, school districts, public colleges and universities, public hospitals, public utilities and other related political subdivisions.

**When do these requirements apply?** These reporting requirements are introduced in stages, depending on the total annual revenues for the first fiscal period ending after June 15, 1999.

Total Annual Revenues	Fiscal Year Beginning After
\$100 million or more	December 15, 2006
\$10 to \$100 million	December 15, 2007
Less than \$10 million	December 15, 2008

### What can you do to prepare?

- Confirm the application of these accounting standards to your financial reporting.
- Do you have benefit plans or practices that require reporting?
- Do you report on an accrual or cash basis? This may determine the extent of your response.
- Identify existing benefit plans and practices addressed by GASB 45 and assemble the plan documents and agreements.
- Retain an actuarial consultant to prepare an initial determination of the liability for the applicable benefit plans. An actu-

**By: Mike Ehmke**

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arial consultant will value future cash flows and identify the current cost of benefits to satisfy GASB 45 reporting requirements.

- Document a strategy to comply with these reporting standards.
- Provide adequate time for planning. Any of the initial steps may expand as the implementation proceeds. It is important to make an early examination of these reporting requirements and related implications so all issues are given adequate consideration leading to an effective implementation.

### How will the actuarial consultant assist with this process?

The actuarial consultant will coordinate the process to prepare an initial actuarial valuation that will provide the values needed to satisfy GASB 45.

To provide structure to this process, they will:

- Provide direction in assembling the essential plan and member data;
- Prepare detailed plan benefit summaries;
- Conduct a pre-valuation discussion of procedures, plan experience and assumptions;
- Review recent and historic plan experience;
- Select and discuss actuarial methods and assumptions;
- Assemble the valuation results in a written report; and
- Present and discuss written reports of the actuarial valuation.

**Is additional planning recommended?** A review of the initial- year valuation results may suggest these additional considerations.

- Evaluate the implications of making changes in eligibility or benefit provisions for the existing post-employment benefit plans. Labor and statutory positions may need to be reviewed.
- Evaluate prefunding using a trust or another available option. Legal counsel may be required to confirm there is existing authority to establish and maintain a trust.

Now it is up to you! So there you have the basics of GASB 45 and a framework for responding. Now it is up to you to initiate a process to address these requirements.

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**Editor's Note:** For consideration of materials to be published in *The Iowa County* magazine, please submit before the first Friday of the previous month. (Materials for the February 2009 magazine are due on Friday, January 2.)

Thank you! Rachel

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# calendar

## December

- 2-4 Engineers' Annual Conference (Scheman Center, Ames)
- 4 District 2 Supervisor's Winter Meeting (Elk's Lodge, Charles City)
- 11-12 New County Officers School (Holiday Inn Airport, Des Moines)
- 19 District 5 Officers Meeting (Ottumwa)
- 19 ISAC Board of Directors Meeting (ISAC Offices)

## January 2009

- 13 CCMS Administrators Training (Adventureland Inn, Altoona)
- 22 ISAC Board of Directors Meeting (ISAC Offices)
- 23 Supervisors' Statewide Meeting (Holiday Inn Airport, Des Moines)

## February 2009

- 18-20 CCMS Fundamentals Training (Holiday Inn Airport, Des Moines)
- 19-20 ISAC Board of Directors Meeting (ISAC Offices)

## March 2009

- 4-6 ISAC Spring School of Instruction (Marriott/Renaissance Savery, Des Moines)
- 7-11 NACo Legislative Conference (Washington D.C.)
- 25 Iowa County Government Day (State Capitol, Des Moines)

## April 2009

- 14 CCMS Administrators Training (Holiday Inn Northwest)
- 15 CCMS Cost Report Training (Holiday Inn Northwest)
- 16 CCMS Support Staff Training (Holiday Inn Northwest)
- 30 ISAC Board of Directors Meeting (ISAC Offices)

Please visit ISAC's online calendar of events at [www.iowacounties.org](http://www.iowacounties.org) and click on 'Upcoming Events.' A listing of all the meetings scheduled thus far in 2008, agendas and meeting notices can be found on ISAC's website. A majority of ISAC's meetings offer online registration. If you have any questions about the meetings listed above, please contact Stacy Horner at (515) 244-7181 or [shorner@iowacounties.org](mailto:shorner@iowacounties.org).



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