

The Iowa County

The Fundamentals of County Finances



July 2006



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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.

County Finance for Dummies

Welcome to the Finance Edition of *The Iowa County*. The following pages contain two articles intended to be an introduction (or, hopefully, a refresher for some of you) to two topics fundamental to county finance: the assessment process and county budgets. An understanding of how assessments are generated is critical for county officials; after all, the assessment process is the foundation upon which county budgets are based. It's also important for county officials to understand the details of county budgets and how the various services that they provide get paid for. Whether you're an expert or a novice, these articles will improve your understanding of these important issues. Think of them as *County Finance for Dummies* (no offense). Rick Ellars, Cedar Rapids City Assessor, authored the article explaining the assessment process. Its objective is to give county officials and other readers a basic understanding of the assessors' role in the property tax system and to clarify some of the more confusing aspects of the assessment process. Grant Veeder, Black Hawk County Auditor, explains in his article some of the basics of the county budget and how the various funds operate *vis-a-vis* property taxes. ISAC would like to thank both guest authors for their contributions. We hope our readers enjoy these articles and learn from them.

The Assessment Process

By: Rick Ellars, Cedar Rapids City Assessor

Possibly the simplest, yet most confusing, aspects of the current property tax system are the assessment process and the tax bill that follows at a later date. Although an explanation of the tax bill will have to wait until another article, I will attempt to shed some light on the assessment process. The assessment process is simple from the standpoint that there is just one basic measure used to determine the final assessment – market value. However, it is confusing because very few people truly understand what is meant by market value. For assessment purposes, market value is defined as an exchange between a willing buyer and a willing seller, neither under any compulsion to buy or sell and both acting prudently with full knowledge of the current and potential uses of the property. Within the real estate market there is a range of value for each property. Within this range, the buyer and seller will typically negotiate the final sales price. The job of the assessor is not to seek the highest or the lowest possible value, but to determine the most reasonable estimate of value with the information available.

It is the duty of an assessor, through the examination of public records (such as building permits), inquiry and investigation, to locate and assess all taxable properties and new construction within his or her jurisdiction. This may involve driving all roads in the county and comparing existing records with current improvements or mailing forms that require property owners to report any significant changes to their property. Although there is a legal requirement to report changes, most property owners fail to provide this information without some prodding by the assessor. Once it has been determined that a change has occurred, such as an addition to or modification of an existing structure or the construction of a new building, a member of the assessor's office will visit the property to verify, measure and list the changes for the property record. The assessor must also determine the proper classification and the taxable status for the parcel. The property will then be valued using normal appraisal methods and procedures, as well as the Iowa Real Property Appraisal Manual. Comparisons are also made to existing assessments of similar property for equity purposes. And if the improvements to a property were only partially complete on January 1, a partial assessment will be made based upon the amount of existing construction. The assessment will then be finalized the following year with a full assessed value.

All assessments are subject to change every two years, in odd-numbered years such as 2005, 2007, etc. In these re-assessment years, the assessor has the responsibility to make changes in the assessments of the property within a given jurisdiction. Any changes to the assessments must be done and notices mailed by April 15. During non-reassessment years such as 2006 and 2008, changes are generally limited to new construction or special project reviews. If a new assessment is for 2006, the resulting value will be based upon the assessment level as of January 1, 2005 – the last re-assessment year. Since 2006 is not a re-assessment year, the assessor cannot place full market value on one property while all other similar properties are still based upon the January 1, 2005, assessment. The measure of market value is based on January 1, 2005, even if the actual inspection and review were done in April 2006.

For many, the timing of the assessment and the resulting taxes can be very confusing. The assessment is based upon the status of the property on January 1 of the year of the assessment. If the improvement did not exist on January 1, it will not exist for assessment purposes until the following January 1. If a property is demolished – either by accident or purposefully – any time after January 1, it cannot be removed from the records until the following January 1. A building can burn down in February 2006, but it will exist on the assessment records until January 2007. The last taxes will be paid on

the non-existent building in March 2008 – a full two years after the building was actually destroyed. For new construction, it works the other way. By these same laws, a farm building, house or new commercial or industrial building built in the spring of 2006 will not go on the assessment records until January 2007. The first taxes to be paid on the new construction will be in September 2008 and March 2009. As you can see, the full assessment cycle, from beginning construction to the final tax payment, can be almost three years (see timeline). There is further confusion because the taxable value will reflect credits, exemptions and rollback factors that are not part of the actual assessment process. The purpose of any assessment is to estimate the full market value of the property being considered as of the January 1 assessment date. Any adjustments to the assessment are made only after an estimate of market value has been established and certified to the county auditor. By mixing the assessment process, budgeting process and tax collections in any given year, you can begin to see the confusion that assessors, local government officials and taxpayers must deal with.

Once a value has been determined, an assessment notice must be mailed to the property owner no later than April 15 of the year of the assessment. If the property owner does not agree with the final estimate of market value, a protest may be filed with the local Board of Review at any point between April 16 and May 5. During the month of May the Board of Review will consider all protests and schedule hearings for those requesting oral hearings. If the workload requires it, the Board may formally request an extension from the Iowa Department of Revenue (DOR). The maximum extension that may be granted is until July 15.

Although all assessments and board of review actions must be finalized by July 1 (July 15 if a board of review extension is granted), there is an additional review conducted in the odd-numbered years by the DOR. The review is based upon a comparison of sales prices and assessed values for residential and commercial properties. If the sales from a given year have a median ratio that is more than 5% above or below the indicated market value, an equalization order will be given to bring the assessments back into line with market value. Agricultural property is also equalized, but any adjustments are based upon a productivity formula that capitalizes the agricultural net in-

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Timeline: 2005 Assessment Year (2006-2007 Fiscal Year)

Jan. 1, 2005	Statutory assessment date
Apr. 15	Assessors complete assessments and notify taxpayers
Apr. 16 - May 5	Taxpayers may appeal assessments to local boards of review
May	Local boards of review in session (optional extension to July 15 with Director's approval)
June 15	Local boards of review submit reports to Director of Revenue (due date is 15 days after adjournment if session is extended)
July 1	Assessors submit abstracts of assessment to Director of Revenue
Aug. 15	Director issues tentative equalization notices to county auditors
September	Director holds equalization hearings
Oct. 1	Director issues final equalization orders
Oct. 1 - 10	Assessing jurisdictions may apply for alternative methods of implementing equalization orders
Oct. 1 - 15	County auditor publishes notices of final equalization orders
Oct. 16 - 25	Taxpayers may protest application of final equalization order to local boards of review
Oct. 15 - Nov. 15	Local boards of review reconvene in special session to hear equalization protests
Nov. 1, 2005	Director certifies assessment limitation percentages (rollback) to county auditors
March 15, 2006	Counties certify budgets, including tax rates
July 1, 2006	Fiscal year 2006-2007 begins
Sep. 30, 2006	First half of property tax payments due
March 31, 2007	Second half of property tax payments due

*Source: Iowa Department of Revenue
Prepared by ISAC*

County Funds and Property Tax Levies

By: Grant Veeder, Black Hawk County Auditor

Iowa law establishes a significant degree of uniformity in funding and paying for county services. At first glance, county finance is complex and daunting. At second glance, it's downright terrifying. If we tried to cover it all here, before you finished you would lose interest, patience and quite possibly your will to live. This article, therefore, will stick with county funds and property tax levies.

First, some definitions are in order. "Fund" is the easy one. A fund is a sum of money set aside for some particular purpose. Iowa counties have a variety of funds in order to segregate what may be legally spent for different public purposes. For example, a county can't pay for mental health services from the road fund, and vice versa.

The term "levy," on the other hand, is frequently misunderstood. A levy is an amount of tax. Lots of people think it's a tax RATE, but it is not. According to *Webster's Dictionary*, it is "an imposing and collecting of a tax or other payment," or "the amount collected." As used in the *Iowa Code*, it is the amount that results from applying a tax rate to every thousand dollars of eligible property valuation, or $rate \times valuation \times .001 = levy$.

So when someone asks, "What's your rural levy?" DON'T say, "It's \$3.22464." Heck, you couldn't knock down a mailbox for that, much less pave a road. What you should say is, "You mean my rural fund tax rate? It's \$3.22464." Because that's the number they want to know, but you should try to answer them and educate them at the same time.

Now that the definitions are out of the way, let's move on to the meat of the article. There are three broad fund types for counties: (1) Governmental, for most county basic services; (2) Fiduciary, for assets held solely in a custodial capacity, like those of the county assessor or emergency management, which look like county departments but technically aren't; and (3) Proprietary, which are divided into two subtypes: (a) Enterprise, for operations in cases that look like private business enterprises, and are seldom used in Iowa (unless you have, say, a county-run water or sewer system); and (b) Internal Services, for the financing of goods and services provided internally by one department for others, such as health insurance or self-funded insurance plans. It would take many pages, many hours and many Advil to describe all of these types of funds, so, in an act of mercy, we will here confine ourselves to governmental funds, which are budgetary funds. The others are (you guessed it) non-budgetary funds.

Some county funds have taxes levied into them, and all funds that directly receive property taxes have some sort of limitation. (Some are limited to a certain rate; others to certain uses; others to a certain dollar level, which, if you were paying attention to the second definition above, you'll know

is called a levy.) Funds receiving property taxes may also receive dollars from other sources. Overall, property taxes will account for 44% of county revenues in fiscal year 2007. Most of the rest of the money (40% of the total) comes from state and federal programs – mostly state. Yes, the Legislature saddles counties with unfunded mandates that cause us to justifiably gnash our teeth, but there are also FUNDED (at least partially so) mandates, and we should show our appreciation to our legislators for this consideration.

Funds Eligible For Property Tax Levies

General Fund - The General Fund is the locus of the expenditures and revenues for "general county services," which cover most county departments and outside agencies supported by the county. Taxes may also be levied into this fund for the express purpose of transferring them into the Secondary Roads Fund. Taxes for the General Fund are levied against all the taxable valuation in the county. The General Fund is divided into two parts: the General Basic Fund and the General Supplemental Fund.

General Basic Fund - A maximum of \$3.50 per \$1000 of taxable value can be levied in a given fiscal year into the General Basic Fund. In my home county of Black Hawk (which I will use for examples, to avoid embarrassing mistakes), the taxable valuation for FY07 is \$3,671,561,740. Therefore, the maximum tax levy for Black Hawk County in the General Basic Fund for FY07 is \$12,850,466: $\$3.50 (rate) \times \$3,671,561,740 (valuation) \times .001 = \$12,850,466 (levy)$

The General Basic Fund limit may be exceeded in unusual circumstances. This was unheard of until a sharp decline in agricultural assessed values a few years ago forced a number of counties to seek such a remedy. In FY07, 22 counties will have General Basic Fund tax rates over \$3.50. Reasons to exceed the limit include the following:

- Unusual increase in population;
- Natural disaster or other emergency;
- Unusual problems due to new laws;
- Unusual staffing needs;
- Unusual need for money to continue a program that provides substantial benefit to residents;
- Unusual need for a new program that provides substantial benefit to residents; and
- Reduced or unusually low growth rate in property tax base.

To date, all counties that have exceeded the General Basic Fund maximum rate of \$3.50 have cited the last one (reduced or slow-growing property tax base) as their reason for doing so.

General Supplemental Fund - The General Supplemental Fund has no dollar limit, but it may be used only if the General Basic Fund is levied at its \$3.50/\$1000 maximum, and only for the following purposes:

- Substance abuse costs;
- Certain juvenile care services;
- Elections and voter registration;
- FICA, IPERS, and unemployment associated with salaries for general county services;
- Insurance necessary for county operations;
- Maintenance and operations of the courts; and
- Miscellaneous expenses allowed under Iowa Code §331.424(1).

Most counties in the state need the Supplemental Fund levy to some extent – only six counties did not use it in FY07. Since the Supplemental Fund doesn't have a rate limit, you figure out the rate by inverting the formula used above:

levy

valuation x .001 = rate

Or, for Black Hawk County in FY07:

\$6,453,174

$\$3,671,561.740 = \$1.75761/\$1000$

Mental Health, Mental Retardation and Developmental Disabilities Services Fund - This is commonly called the MH-DD Services Fund, or the Mental Health Fund, or Fund 10 (which is its Chart of Accounts number). It is used exclusively for the purposes described in its title. The amount of property tax the county can levy into this fund is capped by state law. Black Hawk County's cap is about \$5,779,000. (Each county has a different cap in this fund. Without getting too technical, the limit is based on the amount of money each county was spending on mental health services when the bill was passed in the mid-90s.) It was the Legislature's intention, when this fund was created, that the state would fund 50% of MH/MR/DD expenses statewide. Currently, state funding is at about 55%. (Once again, thank the Legislature for overachieving.) As with the General Fund, this tax is levied against all the taxable valuation in the county.

Since the property tax limitation is by levy amount rather than by tax rate, we will compute the rate as we did in the case of the General Supplemental Fund. Here's Black Hawk County's Mental Health Fund in FY07:

\$5,779,809

$\$3,671,561.740 = \$1.57421/\$1000$

Rural Fund - Any rural county service is payable from the Rural Fund. The *Iowa Code* defines rural services as those that "are primarily intended to benefit" rural residents. That definition has caused significant controversy, leading to budget appeals, lawsuits, attempts at pre-emptive legislative action, and sporadic thermonuclear exchanges, but that's an issue for another article. Like the General Fund, the Rural Fund is divided into basic and supplemental funds. Typically, a large portion of this fund's levy is dedicated to a Secondary Roads transfer like the one from the

General Fund (only much bigger).

Rural Basic Fund - Property tax levied into this fund is limited to \$3.95 per \$1000 of taxable property in the *unincorporated* area of the county, so we're dealing with a new valuation pool here. Black Hawk's unincorporated taxable valuation for FY07 was \$548,229,089, about 15% of our total. Eighteen counties were at the \$3.95 maximum in FY07, and three more were actually over it – the maximum can be exceeded for the same reasons listed earlier under the General Basic Fund.

Using Black Hawk County as an example in this case may be a bit misleading. Due to our use of local option sales tax, our FY07 rural rate is only \$0.27953/\$1000, which most people think is a typographical error. Oh well, you might as well get used to the fact that every county budget has some anomaly or other that prevents a direct comparison to its counterparts. That's one of the reasons why so many legislative plans to reform the property tax system are too simplistic. (We've buttered up the legislators enough by now to be able to lobby them a little, right?) One-size-fits-all solutions don't take into account the myriad nuances that only the officials on the ground can fully understand and analyze.

Here's the Black Hawk calculation for Rural Basic:

\$153,246

$\$548,229.089 = \$0.27953/\$1000$

Rural Supplemental Fund - Expenditures in this fund are limited to FICA, IPERS, and unemployment associated with salaries for rural county services, and the fund can only be used if the Rural Basic Fund is at its \$3.95/\$1000 maximum. It is used in 10 Iowa counties, but obviously not in Black Hawk County:

\$000,000

$\$548,229.089 = \$0.00000/\$1000$

Debt Service Fund - Payments on the county's general obligation debt are paid from the Debt Service Fund. The Iowa Constitution limits a county's debt to 5% of its assessed valuation. Almost two-thirds of the counties in the state had debt in FY06, none of it anywhere near 5% of assessed value. The Debt Service Fund is unique in that its tax is levied against all of the normally taxable property in the county PLUS the value of the increments in the county's Tax Increment Finance (TIF) districts, which otherwise is not eligible for general taxation. (Someone else can explain the finer points of TIFs. I get a sick headache just thinking about them.)

Black Hawk County's Debt Service levy, valuation and rate for FY07:

\$2,197,959

$\$3,940,129.144 = \$0.55784/\$1000$

Other Levied Funds - Those of you keeping a running total in your head should now have arrived at an overall Black Hawk County tax rate of \$7.38966 for incorporated and \$7.66919 for unincorporated properties. You can relax now: while we've only scratched the surface on the funds available in the Uniform Chart of Accounts, the above funds are the only ones that Black Hawk

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The Assessment Process

come. Industrial property is not subject to the equalization process. While a tentative order is given in August of odd-numbered years, the final order is not given until October. This order is given to the county auditor and retroactively changes all values of a given class of property for that particular assessment year. Unless the assessor receives approval for an alternative equalization method and mails individual notices, the only notice required is an official newspaper publication. If a property owner feels that the equalization order raises the assessment above the property's actual market value, a protest can be filed with a special session of the Board of Review from October 16 through October 25. All hearings must be held and decisions made by November 15. At that time notices are mailed and the values are again finalized by the Board.

After both sessions of the Board of Review, the property owner has an option of appealing the decision to district court. During this period, there is an exchange of information that sometimes leads to the discovery of unknown facts related to the property. Many times this leads to additional discussion and a settlement of the court case. This happens most often with large and complex property types that may have insufficient data or sales information available during the Board process.

Another issue that creates confusion is the fact that Iowa is a use-value state. This means that the value of a property is based upon the estimated market value for its *current use* as an agricultural, residential, commercial or industrial property. As an example, this means that the market value for an agricultural parcel will be based upon its ability to grow crops and produce a net income for the farmer. It cannot be based upon its potential redevelopment value for a Wal-Mart or other commercial use. Although there may be a real potential for redevelopment at a much higher value, the assessor is restricted to consideration of only the farm income potential. The term "highest and best use" of a property is not a consideration unless it applies to the current classification of the property.

The job of the assessor is one that requires a delicate balance between bureaucracy and public relations. We are required by law to follow several guidelines and standards, but we must also find ways to deal with property owners so that they understand the assessment process and accept its results. It is almost universal that no one likes paying taxes, no matter what type. As assessors, we must ensure that each property owner is required to pay only his or her fair share - no more and no less.

As with any office, this is only a quick overview of the basic duties of the assessor's office. I would encourage you to discuss this further with your local assessor for a more detailed explanation of the intricacies of the assessment process.

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County Funds and Property Tax Levies

County and most Iowa counties directly levy taxes into.

Iowa law permits a number of other seldom used funds to have their own tax levies. Two such are the Pioneer Cemetery Levy (used in 16 counties), and the Unified Law Enforcement Levy (used in one county). Not currently in use is a levy for flood and erosion control purposes.

Funds Not Eligible For Property Tax Levies

Aside from the non-budgetary funds, which I promised not to talk about, there are various other funds available for specific purposes that are not allowed the privilege of a tax levy. They derive their revenues from fees, other government entities, donations, the proceeds of bond sales, transfers from levied funds, etc. The most important of these from a county standpoint is the Secondary Roads Fund.

Secondary Roads Fund - As noted earlier, the Secondary Roads Fund receives transfers from the General and Rural Funds. These transfers are limited to \$0.16875 per \$1000 of taxable valuation in the whole county from the General Basic Fund and \$3.00375 per \$1000 of taxable valuation in the unincorporated area from the Rural Basic Fund. Making transfers from other funds instead of levying directly into the Secondary Roads Fund encourages the arrangement by which rural dwellers, who use the secondary roads most of the time, pay most of the road tax, and city dwellers, who use those roads just some of the time, pay just some of the road tax. At a minimum, the county must fund 75% of the maximum in order to receive its full portion of state road use tax funds.

Conclusion

Each county sees funds and levies through the lens of its own experience. Despite its unconscionable length, this article is a limited overview from a single viewpoint. If you have unanswered questions about county budgets, I recommend the Department of Management and the State Auditor's Office as excellent resources. You can ask them about TIFs, too; just don't tell them I sent you.

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How Your Legislator Voted

The 2006 legislative session was an active one for county officials. State lawmakers and Governor Vilsack made many important policy decisions that will have lasting impact on county officials and their citizens. This record is designed to help county officials see how their own representatives and senators voted on items of importance to the ISAC membership.

In order to be fair to your legislators, it is necessary to understand that many significant votes are unrecorded. By its nature, this record cannot reflect important policy decisions where no recorded vote was taken, such as caucus votes, unrecorded floor votes, or bills dying for lack of a committee vote.

ISAC and our affiliates worked on many more pieces of legislation than this record contains. Several bills reflecting important work by affiliate legislative liaisons and lawmakers were passed with unanimous or near unanimous votes. Among those key bills are:

HF 2051-Elections (passed House 95-0, Senate 50-0);
 HF 2177-Subdivision Names (98-0, 48-0);
 HF 2362-Salvage Vehicle Titles (95-0, 49-0);
 HF 2654-Treasurers' Omnibus (99-0, 50-0); and
 SF 2264-Recorders' and Auditors' Technical (99-0, 48-0).

Bills Included on the House and Senate Tables

HF 2050-Elections – In order to prepare for the 2006 primary election, the auditors' affiliate proposed two "fast-track" bills. This bill removes the requirement that a room or area containing polling places for more than one precinct maintain separate entrances. It allows the auditor to draw names for ballot placement of nonpartisan offices. The bill also provides that voters may sign the registrar to declare eligibility. Together with HF 2051, these bills were a top priority for the county auditors. ISAC registered for these bills.

HF 2240-Incapacitated Supervisors – The county supervisors' affiliate initiated HF 2240. This proposal creates a process for the removal of incapacitated supervisors and cleans up other Iowa Code language pertaining to supervisor vacancies. ISAC registered for this top supervisor affiliate priority.

HF 2351- Eminent Domain – This legislation was drafted in response to the recent U. S. Supreme Court ruling, *Kelo vs. the City of New London, Connecticut*. The Court held that the use of eminent domain, or condemnation, is a matter for the individual states to regulate. The Court also concluded that the use of eminent domain for economic development must be of benefit to the general public. Accordingly, HF 2351 primarily restricts the use of eminent domain for economic development purposes. It also provides, with some exceptions, that condemnation by a city for projects in the unincorporated area must first be approved by the board of

county supervisors. A 2006 top priority for ISAC was to assure that any eminent domain legislation would not affect the county acquisition of land for right-of-way. Since HF 2351 ultimately met that test, ISAC was registered undecided (neutral) on the bill.

HF 2515-Obstructions in Roadways – This bill replaces Iowa Code chapter 319 to rewrite and update provisions involving obstructions in the county right-of-way. Passage of HF 2515 was the primary legislative objective for county engineers. ISAC registered for HF 2515.

HF 2697-Prisoner Medical Charges – This legislation provides that a county jail or municipal holding facility may charge a prisoner for any medical aid provided to that prisoner. ISAC registered for HF 2697.

HF 2777-TIF Reporting – This is a TIF debt reporting bill that standardizes and clarifies the TIF debt reporting process. The bill will allow county auditors to more accurately track the amount of TIF debt an urban renewal district has. ISAC registered for HF 2777.

HF 2780-Mental Health Redesign – This bill represents the work of the MH/MR/DD/BI Commission on redesign of the county-managed adult MH/MR service system. ISAC registered as undecided and remained that way through the various iterations of the bill due to concerns over the funding of the system, both in the short-term and the long-term. The bill sets 150% of federal poverty as the standard for 100% public funding of services; requires the transfer of management of the state payment program clients to the counties effective October 1, 2006; reestablishes a separate division of mental health and disability services; provides for the increase of reimbursement rates for state-funded inpatient mental health services, community mental health centers, and psychiatrists; and requires a legislative interim committee to study the formula used to distribute growth dollars to the counties.

SF 2076-Manure Management Plans – SF 2076 is a bill that deals with manure management plans. A House amendment brought forward by the auditors' affiliate was added to require the Department of Natural Resources to provide electronic filing capability of manure management plans by July 1, 2008. The vote on the chart shows the bill as approved with the ISAC amendment. ISAC registered for the bill when the amendment was attached.

SF 2319-Litter Fines – This legislation doubles the current fines. A House amendment proposed by ISAC provides that half of the new funds remain in the county where the fine is imposed. The bill specifies that the funds must be used for litter cleanup or prevention. Because these funds will help to clean up secondary roads, ISAC registered for SF 2319.

The Iowa House	Record Roll Call Vote on Selected Bills - 2006 Session																	
Bill Title	Elections Conduct		Incap. Supervisors		Eminent Domain		Highway Obstructions		Jail Medical Costs		TIF Debt Reporting		MH Redesign		Manure Mgmt Plans		Litter Fines	
Bill Number	HF 2050		HF 2240		HF2351		HF 2515		HF 2697		HF 2777		HF 2780		SF 2076		SF 2319	
Final Result	Signed		Signed		Vetoed		Signed		Signed		Signed		Signed		Vetoed		Signed	
ISAC Position	For		For		Undecided		For		For		For		Undecided		For		For	
Vote Tally	96	0	99	0	89	5	99	0	87	10	97	1	95	0	95	2	97	0
Representative - Party	aye	nay	aye	nay	aye	nay	aye	nay	aye	nay	aye	nay	aye	nay	aye	nay	aye	nay
Alons, D. - R	X		X		X		X		X		X		X		X		X	
Anderson, R. - R	X		X		X		X		X		X		X		X		X	
Arnold, R. - R	X		X		X		X		X		X		X		X		X	
Baudler, C. - R	X		X		X		X		X		X		X		X		X	
Bell, P. - D	X		X		X		X		X		X		X		X		X	
Berry, D. - D	X		X		X		X		X		X		X		X		X	
Boal, C. - R	X		X		X		X		X		X		X		X		X	
Bukta, P. - D	X		X		X		X		X		X		X		X		X	
Carroll, D. - R	X		X		X		X		X		X		X		X		X	
Chambers, R. - R	X		X		X		X		X		X		X		X		X	
Cohoon, D. - D	X		X		X		X		X		X		X		X		X	
Dandekar, S. - D	X		X		X		X		-		X		X		X		X	
Davitt, M. - D	X		X		X		X		X		X		X		X		X	
De Boef, B. - R	X		X		X		X		-		X		X		X		X	
Dix, B. - R		-	X		X		X		X		X		X		X		X	
Dolecheck, C. - R	X		X		X		X		X		X		X		X		X	
Drake, J. - R	X		X		X		X		X		X		X		X		X	
Eichhorn, G. - R	X		X		X		X		X		X		X		X		X	
Elgin, J. - R	X		X		X		X		X		X		X		X		X	
Fallon, E. - D	X		X		-		X		X		X		-		X		X	
Foege, R. - D	X		X		X		X		X		X		X		X		X	
Ford, W. - D	X		X		X		X		X		X		X		X		X	
Freeman, M. - R	X		X		X		X		X		X		X		X		X	
Frevert, M. - D	X		X		X		X		X		X		X		X		X	
Gaskill, M. - D	X		X		X		X		X		X		X		X		X	
Gipp, C. - R	X		X		X		X		X		X		X		X		X	
Granzow, P. - R	X		X		X		X		X		X		X		X		X	
Greiner, S. - R		-	X		X		X		X		X		X		X		X	
Heaton, D. - R	X		X		X		X		X		X		X		X		X	
Heddens, L. - D	X		X		X		X		X		X		X		X		X	
Hoffman, C. - R	X		X		X		X		X		X		X		X		X	
Hogg, R. - D	X		X		X		X		X		X		X		X		X	
Horbach, L. - R	X		X		X		X		X		X		X		X		X	
Hunter, B. - D	X		X		-		X		X		X		-		X		X	
Huseman, D. - R	X		X		X		X		X		X		X		X		X	
Huser, G. - D	X		X		X		X		X		X		X		X		X	
Hutter, J. - R	X		X		X		X		X		X		X		X		X	
Jacobs, L. - R	X		X		X		X		X		X		X		X		X	
Jacoby, D. - D	X		X			X			X		X		X		X		X	
Jenkins, W. - R	X		X		X		X		X		X		X		X		X	
Jochum, P. - D	X		X		X		X		X		X		X		X		X	
Jones, G. - R	X		X		-		X		X		X		-		X		X	
Kaufmann, J. - R	X		X		X		X		X		X		X		X		X	
Kressig, B. - D	X		X		X		X		X		X		X		X		X	
Kuhn, M. - D	X		X		X		X		X		X		X		X		X	
Kurtenbach, J. - R	X		X		X		X		X		X		X		X		X	
Lalk, D. - R	X		X		X		X		X		X		X		X		X	
Lensing, V. - D	X		X		-		X		X		X		-		X		X	
Lukan, S. - R	X		X		X		X		X		X		X		X		X	
Lykam, J. - D	X		X		X		X		X		X		X		X		X	

The Iowa House	Record Roll Call Vote on Selected Bills - 2006 Session																		
Bill Title	Elections Conduct		Incap. Supervisors		Eminent Domain		Highway Obstructions		Jail Medical Costs		TIF Debt Reporting		MH Redesign		Manure Mgmt Plans		Litter Fines		
Bill Number	HF 2050		HF 2240		HF 2351		HF 2515		HF 2697		HF 2777		HF 2780		SF 2076		SF 2319		
Final Result	Signed		Signed		Vetoed		Signed		Signed		Signed		Signed		Vetoed		Signed		
ISAC Position	For		For		Undecided		For		For		For		Undecided		For		For		
Vote Tally	96	0	99	0	89	5	99	0	87	10	97	1	95	0	95	2	97	0	
Representative - Party	aye	nay	aye	nay	aye	nay	aye	nay	aye	nay	aye	nay	aye	nay	aye	nay	aye	nay	
Maddox, O.G. - R	X		X		X		X		X		X		X		X		X		
Mascher, M. - D	X		X			X	X			X		X		X		X		X	
May, M. - R	X		X		X		X		X		X		X		X		X		
McCarthy, K. - D	X		X		X		X		X		X		X		X		X		
Mertz, D. - D		-	X		X		X		X		X		X		X		X		
Miller, H. - D	X		X		X		X		X		X		X		X		X		
Murphy, P. - D	X		X			X	X		X		X		X		X		X		
Oldson, J. - D	X		X			X	X		X		X		X		X		X		
Olson, D. - D	X		X		X		X		X		X		X		X			-	
Olson, R. - D	X		X			-	X			X		X		X		X		X	
Olson, S. - R	X		X		X		X		X		X		X		X		X		
Paulsen, K. - R	X		X		X		X		X		X		X		X		X		
Petersen, J. - D	X		X		X		X		X		X		X		X		X		
Pettengill, D. - D	X		X		X		X		X		X		X		X		X		
Quirk, B. - D	X		X		X		X		X		X		X		X		X		
Raecker, S. - R	X		X		X		X		X		X		X		X		X		
Rants, C. - R	X		X		X		X		X		X		X		X		X		
Rasmussen, D. - R	X		X		X		X		X		X		X			X		X	
Rayhons, H. - R	X		X		X		X		X		X		X		X		X		
Reasoner, M. - D	X		X		X		X		X		X		X		X		X		
Reichert, N. - D	X		X		X		X		X		X		X		X		X		
Roberts, R. - R	X		X		X		X		X		X		X		X		X		
Sands, T. - R	X		X		X		X		X		X		X		X		X		
Schickel, B. - R	X		X		X		X		X		X		X		X		X		
Schueller, T. - D	X		X		X		X		X		X		X			-		X	
Shomshor, P. - D	X		X		X		X		X		X		X		X		X		
Shultz, D. - D	X		X		X		X		X		X		X		X		X		
Smith, M. - D	X		X		X		X		X		X		X		X		X		
Soderberg, C. - R	X		X		X		X		X		X		X		X		X		
Struyk, D. - R	X		X		X		X		X		X		X		X		X		
Swaim, K. - D	X		X		X		X		X		X		X		X		X		
Taylor, D. - D	X		X		X		X			X		-	X		X		X		
Taylor, T. - D	X		X		X		X			X		X		X		X		X	
Thomas, R. - D	X		X		X		X		X		X		X		X		X		
Tjepkes, D. - R	X		X		X		X		X		X		X		X		X		
Tomenga, W. - R	X		X			X	X		X		X		X		X		X		
Tymeson, J. - R	X		X		X		X		X		X		X		X		X		
Upmeyer, L. - R	X		X		X		X		X		X		X		X		X		
Van Engelenhoven, J. - R	X		X		X		X		X		X		X		X		X		
Van Fossen, J.K. - R	X		X		X		X		X		X		X		X		X		
Van Fossen, J.R. - R	X		X		X		X		X		X		X		X		X		
Watts, R. - R	X		X		X		X		X		X		X		X		X		
Wendt, R. - D	X		X		X		X		X		X		X		X		X		
Wessel-Kroeschell, B. - D	X		X		X		X			X		X		X		X		X	
Whitaker, J. - D	X		X		X		X		X		X		X		X		X		
Whitehead, W. - D	X		X		X		X		X		X		X		X		X		
Wilderdike, P. - R	X		X		X		X		X		X		X		X		X		
Winckler, C. - D	X		X		X		X			X		X			-		X		
Wise, P. - D	X		X		X		X		X		X		X		X		X		
Zirkelbach, R. - D*		-		-		-		-		-		-		-		-		-	

*Rep. Zirkelbach was on active military duty for the entire session.

The Iowa Senate	Record Roll Call Vote on Selected Bills - 2006 Session																	
Bill Title	Elections Conduct		Incap. Supervisors		Eminent Domain		Highway Obstructions		Jail Medical Costs		TIF Debt Reporting		MH Redesign		Manure Mgmt Plans		Litter Fines	
Bill Number	HF 2050		HF 2240		HF2351		HF 2515		HF 2697		HF 2777		HF 2780		SF 2076		SF 2319	
Final Result	Signed		Signed		Vetoed		Signed		Signed		Signed		Signed		Vetoed		Signed	
ISAC Position	For		For		Undecided		For		For		For		Undecided		For		For	
Vote Tally	50	0	50	0	43	6	50	0	48	1	49	0	48	2	50	0	50	0
Senator - Party	aye	nay	aye	nay	aye	nay	aye	nay	aye	nay	aye	nay	aye	nay	aye	nay	aye	nay
Angelo, J. - R	X		X		X		X		X		X		X		X		X	
Beall, D. - D	X		X		X		X		X		X		X		X		X	
Behn, J. - R	X		X		X		X		X		X		X		X		X	
Black, D. - D	X		X		X		X		X		X		X		X		X	
Boettger, N. - R	X		X		X		X		X		X		X		X		X	
Bolkcom, J. - D	X		X			X		X		X		X		X		X		X
Brunkhorst, B. - R	X		X		X		X		X		X		X		X		X	
Connolly, M. - D	X		X		X		X		X		X		X		X		X	
Courtney, T. - D	X		X		X		X		X		X		X		X		X	
Danielson, J. - D	X		X		X		X		X		X		X		X		X	
Dearden, D. - D	X		X			X		X		X		X		X		X		X
Dotzler, W. - D	X		X			X		X		X		X		X		X		X
Dvorsky, R. - D	X		X			X		X		X		X		X		X		X
Fraise, G. - D	X		X		X		X		X		X			X		X		X
Gaskill, E.T. - R	X		X		X		X			-		X		X		X		X
Gronstal, M. - D	X		X		X		X			-		X		X		X		X
Hahn, J. - R	X		X		X		X		X		X		X		X		X	
Hancock, T. - D	X		X		X		X		X		X		X		X		X	
Hatch, J. - D	X		X			X		X		X		X		X		X		X
Horn, W. - D	X		X		X		X		X		X		X		X		X	
Houser, H. - R	X		X		X		X		X		X		X		X		X	
Iverson, S. - R	X		X		X		X		X		X		X		X		X	
Johnson, D. - R	X		X		X		X		X		X		X		X		X	
Kettering, S. - R	X		X		X		X		X		X		X		X		X	
Kibbie, J. - D	X		X		X		X		X		X		X		X		X	
Kreiman, K. - D	X		X		X		X		X		X		X		X		X	
Lamberti, J. - R	X		X		X		X		X		X		X		X		X	
Larson, C. - R	X		X		X		X		X		X		X		X		X	
Lundby, M. - R	X		X		X		X		X		X		X		X		X	
McCoy, M. - D	X		X		X		X		X		X		X		X		X	
McKibben, L. - R	X		X		X		X		X		X		X		X		X	
McKinley, P. - R	X		X		X		X		X		X		X		X		X	
Miller, D. - R	X		X		X		X		X		X		X		X		X	
Mulder, D. - R	X		X			-		X		X		X		X		X		X
Putney, J. - R	X		X		X		X		X		X		X		X		X	
Quirnbach, H. - D	X		X		X		X		X		X		X		X		X	
Ragan, A. - D	X		X		X		X		X		X		X		X		X	
Rielly, T. - D	X		X				X		X		X		X		X		X	
Schoenjahn, B. - D	X		X		X		X		X		X		X		X		X	
Seng, J. - D	X		X		X		X		X		X		X		X		X	
Seymour, J. - R	X		X		X		X		X		X		X		X		X	
Shull, D. - R	X		X		X		X		X		X		X		X		X	
Stewart, R. - D	X		X		X		X		X		X		X		X		X	
Tinsman, M. - R	X		X		X		X		X		X		X		X		X	
Ward, P. - R	X		X		X		X		X		X		X		X		X	
Warnstadt, S. - D	X		X		X		X		X		X		X		X		X	
Wieck, R. - R	X		X		X		X		X		X		X		X		X	
Wood, F. - D	X		X		X		X		X		X		X		X		X	
Zaun, B. - R	X		X			X		X		X			X		X		X	
Zieman, M. - R	X		X		X		X		X		X		X		X		X	

Transportation Planning

Transportation planning is a “meat and potatoes” function of county government. During the legislative interim, it never hurts to brush up on issues of basic interest to county officials. In May I had the opportunity to do exactly that by attending a meeting about federal requirements for transportation planning in non-metropolitan areas. The meeting was sponsored by the American Association of State Highway and Transportation Officials (AASHTO), the National Association of Counties (NACo), and the National Association of Development Organizations (NADO).

The event was attended by highway officials from each of the nine Mississippi Valley states. It was designed to perform a self-assessment of their development of transportation planning procedures and the federal funding that follows those plans. The desired result of the workshop was to identify opportunities and techniques for evaluation and feedback that states can use to improve the non-metropolitan local consultation process. The other attendees from Iowa were Stuart Anderson, Office of Systems Planning of the Iowa Department of Transportation (DOT); Brian Tapp, Regional Planning Affiliate (RPA); and Dennis Osipowicz representing county engineers.

Background

When Congress passed the Intermodal Surface Transportation Efficiency Act (ISTEA) in 1991, the legislation included requirements for rural-local consultation and planning. To this day, these requirements continue with subsequent federal transportation legislation and regulations. A final rule requiring the consultation process was issued by the Federal Highway Administration (FHWA) on June 23, 2003. A similar regional meeting was held for southern states in June 2005. These regional workshops help the states comply with this requirement.

In the early 90s, the Iowa DOT developed the regional planning approach to determine which local road projects would qualify for federal aid funding. While there was initially some local resistance, the process seems to have worked fairly well.

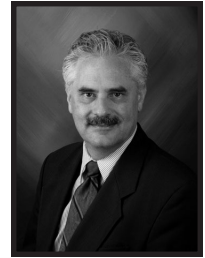
How Does the Local Consultation Process Work in Iowa?

The rural transportation planning process in Iowa works on a regional basis. The DOT coordinates with 18 RPAs to establish a rational procedure to spend federal transportation dollars in the most beneficial way possible. The RPA develops a long range transportation plan with a 20-30 year window. From there, future project candidates are identified. Each year a subset of future projects is compiled into a Transportation Improvement Program (TIP).

There are three steps to creating the annual TIP. First the RPA staff collects and assembles project lists submitted by member jurisdictions. Second, the staff and technical advisory committee (TAC) make recommendations for project selection and prioritization. Finally, the RPA Policy Action Committee (elected

By: John Easter

ISAC Director of Intergovernmental Affairs



officials) review the TAC recommendations and give final approval of projects to qualify for federal aid funding over a four-year period. The plan is updated each year. As local governments proceed with projects, those that meet federal criteria established in the TIP could be reimbursed up to 80% of the cost from FHWA.

The local consultation process varies from state to state. In some states, the DOT works directly with each local jurisdiction. In other states, there is a combination of the direct local jurisdiction approach with a regional mechanism. It seemed to me that when compared to other states in our workshop, the RPA system in Iowa was viewed as one that works as well as any other, if not better. The only other way for a project to receive federal aid money is through an “earmark” in the Highway Demonstration Program. Projects that qualify for this status must be deemed a high priority by congressional endorsement.

What Will Happen Next?

Near the end of the seminar, representatives from each state broke into caucus sessions to discuss and agree on action items to improve their own state process. In our Iowa caucus, four anticipated action steps were identified.

First, it was felt that there are some new ways the DOT could enhance outreach to city and county elected officers and highway officials. For example, at the next ISAC conference, the DOT could hold a joint session for supervisors and engineers to discuss transportation issues (funding, earmarks, needs, etc.) and the local consultation process in Iowa. Another opportunity for county officials is at the ISAC New County Officers School in January 2007. The DOT could attend to discuss the local consultation process and other transportation issues. The DOT will look into similar outreach efforts with the Iowa League of Cities.

Second, the DOT will evaluate the self-assessment and conduct an informal review. The DOT will then discuss the self-assessment and review with RPAs and local officials. The focus of these efforts could be considered at district meetings.

Third, the DOT’s existing documentation of the local consultation process focuses on the planning and programming of federal aid at the local level. The documentation will be expanded to include the consultation that occurs between the DOT and local governments regarding DOT projects.

Finally, the DOT will develop and/or distribute educational materials to local officials covering areas such as federal funding flowcharts, the local consultation process and a glossary of terms and acronyms. Once we get the “meat and potatoes” of transportation planning in order, would someone from FHWA please pass the gravy?

Don't Use County Bulldozers To Build The New City Pool

"In-Kind Services"

Counties generally can contribute money to non-county projects if there is a "public purpose" that is furthered. For instance, a few years ago the Attorney General okayed a county contributing money to a local wellness center owned by a school district (Attorney General Opinion #1-4-2). But it is a whole different matter if the county wants to make an in-kind contribution of secondary roads services.

There have been a number of situations recently where a county board of supervisors agrees to contribute in-kind services for a city or school district project. The motivation for these sorts of contributions is clear. It is less painful to donate \$50,000 of in-kind services in the form of the county engineer's time, and use of county employees and equipment, than it is to write a check for \$50,000. After all, the county's bulldozer would otherwise be sitting around idle, so what is the problem with putting it to good use helping construct a swimming pool for the local high school? It's a win-win situation, right?

While it is labeled an "in-kind" contribution, the fact is that the county is expending county funds when it undertakes one of these projects, since the county is paying for the fuel used by the secondary roads vehicles, the secondary roads employees' salaries, etc. There are two problems with these in-kind contributions:

- A portion of the money in a county's Secondary Road Fund consists of road use tax revenues. Article VII, section 8 of the Iowa Constitution requires these revenues funds to be used for "construction, maintenance, and supervision of the public highways."
- Under Iowa Code §331.429(2), secondary road funds can only be used for "secondary road services," defined generally as "services related to secondary road construction and maintenance." There is a specific and all-inclusive list of "secondary road services" in Iowa Code §331.429(2). These in-kind contributions, like the new swimming pool at the high school, are just not on that list.

The county can contribute money from the general fund to any project with a public purpose. But that's not true when it comes to expending secondary road funds. The law strictly controls the purposes that secondary road funds can be used for - it has to be related to secondary road construction and maintenance. There is no "public purpose" test here. If the project has some direct connection with secondary roads, then it would be okay for the county to contribute secondary roads services. If not, it would not be allowed.

County engineers often get caught in the middle in these situations. They may know the law, but they also work for the board of supervisors, so they have a hard time saying no when the supervisors approve these requests. It is up to the county supervisors to be more circumspect and follow the law.

By: David Vestal

ISAC General Counsel



Keg Ordinances

More and more counties are passing keg registration ordinances. Harrison County's just went into effect on July 1. Originally I was not sure counties had the authority to regulate how beer was sold inside city limits. Especially in light of the August 13, 1986, Attorney General's Opinion that singles out Iowa Code chapter 123 (alcoholic beverage control) as an example of where the Legislature has specifically said that counties cannot regulate within city limits.

But if you really read that opinion, the section of Iowa Code chapter 123 that it points to is 123.32(1), regarding the granting of liquor licenses. It says that liquor licenses for bars located within cities are issued by city councils, and liquor licenses for bars outside of the city limits are issued by the board of supervisors.

There is no comparable language regarding the regulation of alcohol sales. All Iowa Code §123.39(2) says is that "local authorities" may adopt ordinances regulating liquor sales. And that in turn refers you to the definitions section, Iowa Code §123.3(21), which defines "local authority" as "the city council of any incorporated city in this state, or the county board of supervisors of any county in this state..." Nowhere does it expressly say that only cities can pass ordinances that affect cities, or that counties cannot regulate sales within incorporated cities. Nor can such a reading reasonably be implied.

All Iowa Code §123.3(21) says is that cities and counties can pass ordinances regarding liquor sales. If the Legislature had meant to prevent counties from regulating liquor sales within city limits, they could have done so, as they did in Iowa Code §123.32(1) regarding the granting of liquor licenses. But it did not.

So you have to refer back to the general rule as stated in the Iowa Constitution, that counties can enforce an ordinance within the city limits, unless the city has a conflicting ordinance. If a city were to pass a conflicting ordinance regarding liquor sales, then the county could not enforce its ordinance within the city limits.

Especially with no reported court cases or Attorney General's Opinions on this issue, counties are free to pass keg registration ordinances that regulate liquor sales within the incorporated cities in the county.

Parting Ponderable: I don't know the cosmic significance of this, but if you add up all the letters in each of the different playing cards in a deck of cards (three for a-c-e, three for t-w-o, five for t-h-r-e-e, etc.), it totals 52, the same as the number of cards in a deck. Strange but true.

Everyday Superhero

I had the opportunity to go to Beatrice, Nebraska this April to attend the 2006 Sharing Our Best Conference. Tom Buckmiller, author of the book, "The Everyday Superhero," presented at the conference on this topic. His talk was inspiring, and I reflected on the case managers I know that are everyday superheroes to the people they serve and those around them. In the midst of constant change, paperwork demands, an uncertain future and more and more to do, these case managers face their daily interactions and challenges in a selfless way. They are committed to others and seek to find ways to empower their clients by being part of the solution in building the quality life they envision for themselves.

In our society, human superheroes tend to be celebrities that don't necessarily embrace the principles that Buckmiller believes encompass a true everyday superhero. He asked the audience to think about the top eight everyday superheroes in each of our lives that impacted us. He then went on to discuss the traits of everyday superheroes: positive passion - the ability to inspire others, embrace joy and focus on a vision - is an essential trait of the superhero. They understand that people do not make them happy, and that it is a choice to look at circumstances and situations as opportunities to be positive. The Stained Glass Window Principle, as Buckmiller explained, is taking something ordinary (recycled colored glass) and making it into something beautiful. In order to do this, there must be a vision that comes from within, and he challenged the audience to write their own personal vision statement, and to answer these questions: What limits you from having passion? What situation makes it difficult to maintain a positive attitude? Are you a lifter or a leaner - a giver or a taker?

Unselfish listening is another trait of the everyday superheroes, manifested in their ability to be on the same level as others and relate to them. As Buckmiller put it, people don't care how much you know, until they know how much you care. The everyday superhero makes others feel like they are the most important person in the world to them in their presence. They understand that 90% of communicating is through body language, tone and attitude of the person. Superheroes are open in their communication with others, and they don't take things personally. Buckmiller again challenged the group to ask themselves what they were willing to do to be more effective in their communication with others, which includes listening.

Batman and Superman had the ability to confront fear, pain, danger, uncertainty and intimidation. The everyday superheroes also have courage to take action. They don't look at life's tasks and challenges as having to do them, but wanting and getting to do them. They walk through fear and focus on their vision of what is just and right, which drives them to do the next right thing. With this perspective, everyday superheroes are wonderful advocates, assisting others in speaking up

By: Jackie Olson Leech

ISAC Case Management Specialist



for themselves. Although their powers are not superhuman, everyday superheroes recognize their strengths as well as their limitations, and those of others. They have the insight to discover the talents of others and help them build on their strengths, rather than focusing on their liabilities.

CCMS Annual Conference

The CCMS Conference is coming soon! It is scheduled for August 9-11 at the Sheraton in West Des Moines. Our keynotes are Yvonne Conte talking about the "Positive Power of Humor," followed by Al Cheatham with information on "Taking Control of Your Time." Nancy Bell will be giving a wonderful session on "Motivational Interviewing" with video examples. We are also bringing back Pete Feigal to do a session entitled "The Person Beyond the Pathology, The Doctor Beyond the Degree." Other topics include "Developing Powerful Thinking" by Yvonne Conte, "Conflict Management" by Jul Bruns, "Person Centered Thinking" by Mae Hingten, and "Dual Diagnosis (MI/MR) Treatment Options" by LeAnn Moskowitz. Pete Feigal will also be doing a breakout session entitled "The Things We Think and Do Not Say." Watch for the brochure coming out soon and plan to attend! Information will also be posted on the CCMS website at ccms.iowacounties.org.



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Projectors

By: **Tammy Norman**

ISAC Technology
Services Coordinator



Q: Our office plans on purchasing a projector in the near future; do you have any tips or suggestions before we make this purchase?

A: A projector is a major purchase and depending on what you acquire, it can be costly. However, over the years pricing has gone down tremendously. Before purchasing your new projector determine how you will be using your projector.

Weight and Portability - Are you planning to use your projector to make presentations away from your office? Will you be doing a lot of traveling? If so, you may want to consider a lightweight model. Remember you will not only be carrying the projector itself but also cabling and possibly a laptop. The weight of the projector that is advertised will be for the projector itself with no peripherals. If your projector is to be used in an internal conference or meeting room, weight will not be such a factor.

Resolution - Are you planning to project in small conference/board rooms or will you be using the projector in an auditorium setting? The projector's resolution is an important factor to keep in mind when making your purchase. If you will be primarily using your projector for PowerPoint presentations, a simple SVGA resolution will suffice. However, if you will be presenting information such as Excel spreadsheets or images of small numbers and other data on a consistent basis, you will want to opt for an XGA or SXGA resolution.

Brightness - The size of your room and its lighting will determine the level of brightness or ANSI lumens your projector needs to have. For on the go presentations you can purchase a projector with 500 to 1,000 lumens. However, if you will be presenting in large conference or extremely bright rooms, you will want to purchase a projector with at least 1,000 lumens.

Pricing - What is your budget? Ultimately, you need to look at what works for your budget; you may have to give up one of the features to accommodate what you can afford. You will need to decide what the most important factor to you is. Do you need portability? Or perhaps you need to provide clear, sharp images no matter what the weight of the projector. The good news is there are many affordable projectors to choose from - \$1,500 to \$3,000.

Website Note: Have a question regarding new technology and would like it addressed in this column? Contact me at 515-244-7181 or tnorman@iowacounties.org. Until next month, keep clicking!

The Cost of Seeing You

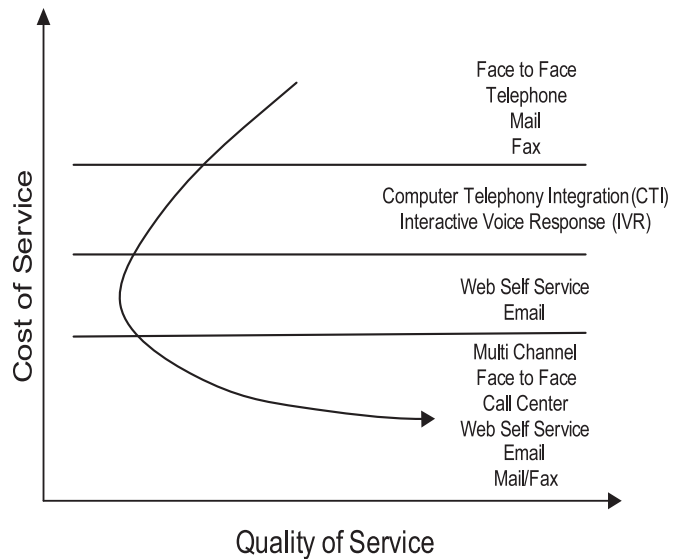
By: **Robin Harlow**

ISAC Technology
Project Manager



In this month's column I want to explore a little more in depth the evolution of Citizen Relationship Management (ZRM) and the relationship between cost of service and quality of service.

In a short U.S. General Services Administration paper titled "Getting Started with Citizen Relationship Management", Casey Coleman produced a chart that shows the evolution of ZRM in delivering the highest quality service at the lowest prices.



This chart shows us that as the organization begins adopting the initial steps to build a ZRM environment, there is not only a drop in cost of service, but a drop in the quality of service. It is not until the organization takes a multi-channel approach that it begins to reap the benefits of both lower cost of service and high level of customer satisfaction.

As we move forward in applying technologies, we must keep in mind that in the end, we are only going to be successful by blending both the old with the new. This blending will allow our citizens better access to the services they need and allow the counties to provide these services at the lowest cost.

by the numbers

2007 County Property Taxes

By: Jay Syverson

ISAC Fiscal Analyst



July marks the start of a new fiscal year for counties. With the new year comes new property values, new tax rates and, of course, new tax bills. This month's *By the Numbers* looks at each of those in turn, starting with the bottom line – the dollars.

Statewide total county property taxes (including utility excise taxes) will increase 4.7% from FY 2006. (Countywide property taxes are up 4.5% and rural-only taxes are up 5.8%.) Most counties, 84 of them, will collect more property taxes in 2007 than in 2006; 15 counties will collect less. The biggest increase in taxes is 18% (Delaware County) and the biggest decrease is 27% (Calhoun County). The median change in property taxes is a 4.3% increase. For comparison's sake, the latest inflation figure from the Social Security Administration is 4.1%.

Statewide taxable values will increase 4.9% from 2006, the biggest increase since 1999. A full 89 counties saw at least some growth in their tax base in 2007; the median change was 3.6%. The biggest increase was 21% in Dickinson County. Dallas, Boone and Hancock counties also saw valuation gains in the double digits, and 42 counties experienced an increase in valuation above the 4.1% inflation rate. Still, 11 counties saw less than 1% valuation growth and 10 actually lost valuation. Eight of those 10 are southern counties (Davis and Page counties each lost more than 4% of their taxable values); the other two (Winnebago and Allamakee counties) are along the northern border.

The average countywide tax rate is down slightly from 2006, while the rural-only rate is up a tick. The average total rate (rural plus countywide) remained nearly constant at \$9.87. Fifty-two counties increased their countywide rate; 44 decreased it; three kept it constant. On the rural side, 39 counties increased the rate; 26 decreased it; 34 kept it constant. The biggest increase in the countywide rate was \$1.09 in Van Buren County (negative valuation growth of 3.8%), and the biggest decrease was \$3.53 in Calhoun County (positive valuation growth of 7.6%). The biggest rural rate increase was \$0.87 in Audubon County; the biggest decrease was \$0.65 in Union County. Twenty-two counties will exceed the \$3.50 general basic maximum rate in 2007, up from 18 counties in 2006. (New to the list are Clarke, Clayton, Fayette, Henry, Marion, Palo Alto and Van Buren counties; dropping back to \$3.50 are Des Moines, Mills and Montgomery counties.) Three counties will exceed the \$3.95 rural basic maximum rate in 2007, up from two in 2006. (Lucas and Greene counties remain above \$3.95; Audubon County is new to the list.)

Visit ISAC's website for detailed information on taxes and spending for all counties.

health check

Sun Safety

By: Sandy Longfellow

ISAC Administrative Assistant



It is time for a quiz to see how much you know about being safe in the sun. Don't be fooled that that bronze tan is good for you. Don't look at the answers right away and see how you do.

What is the best way to protect your skin if you have to be outside on a sunny day? *A hat, sunglasses, sunscreen, don't go out?* The best thing to do is limit the amount of sun you get in midday. This is the most dangerous time. You do need the help of a hat, sunglasses and sunscreen, but it doesn't provide 100% protection.

What is the safest way to get a good tan? *Tanning slowly, sunscreen, tanning booth?* There is no risk free way of getting a good tan. Even if you don't burn, it is not a good idea to be out in the sun unprotected. Tanning beds emit UV rays that are just as damaging as the real thing. Don't be fooled.

When should sunscreen be applied? *30 minutes before going outside or right when you go out?* For best results, you should put sunscreen on about 30 minutes before going outside so that the chemicals in the lotion have a chance to absorb into your skin. Be generous in your application as well. Don't forget those sneaky places like to tops of your feet and ear lobes. Don't forget to reapply in two hours.

Will a good sunscreen last all day? The higher the SPF rating the longer you can stay out without being burned is true. However, there is no proof that anything over 30 is more protective. Everyone needs at least an SPF 15. You should also buy a sunscreen that protects against a "broad spectrum" of harmful rays, meaning UVA and UVB. Also, check the expiration date on your sunscreen before use.

When is the best time to begin putting sunscreen on a child? *One month, six months, one year?* There are chemicals in sunscreen lotions that most pediatricians recommend not using on a baby under six months. Keep babies in the shade and dress them in protective clothing.

Rates of melanoma, which is the most dangerous skin cancer, have been on the rise so do your best to prevent damage from the sun!

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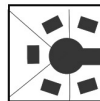
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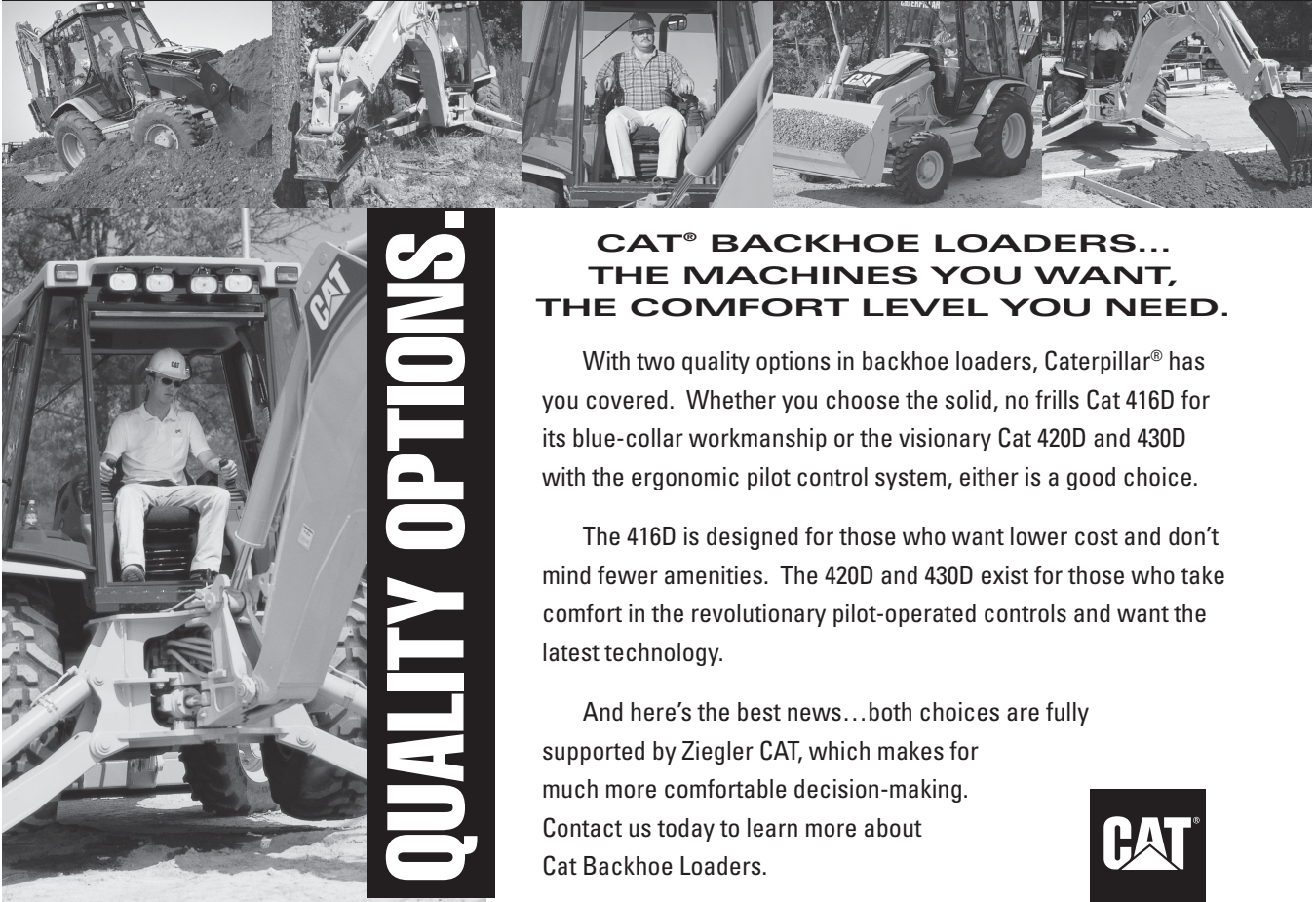


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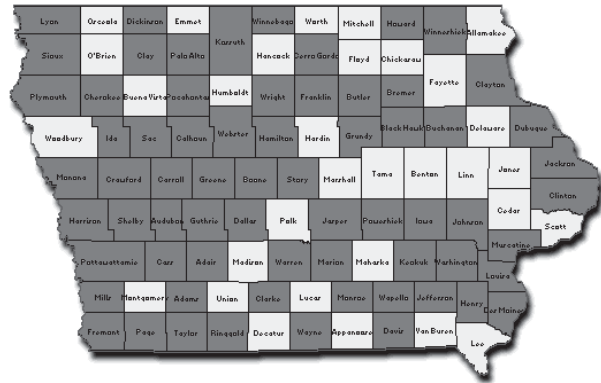
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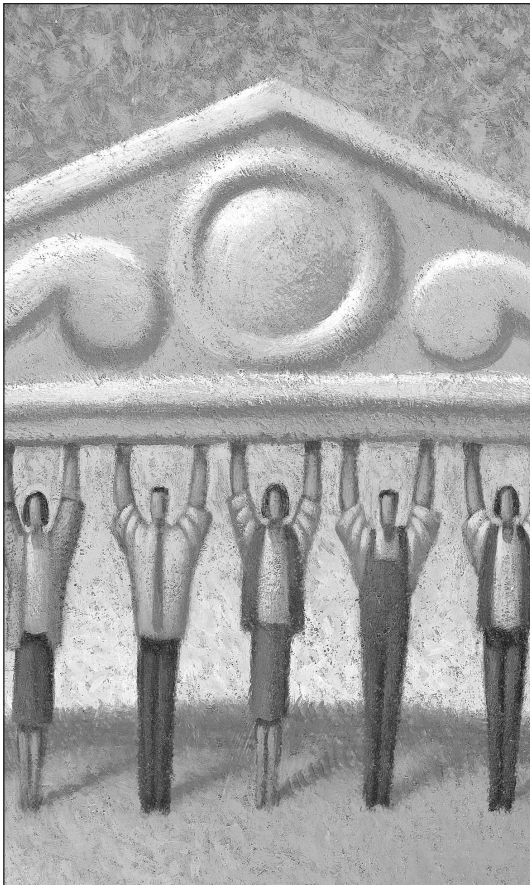
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Quote of the Month:

*Motivation is what gets you started.
Habit is what keeps you going.*

- Jim Ryun



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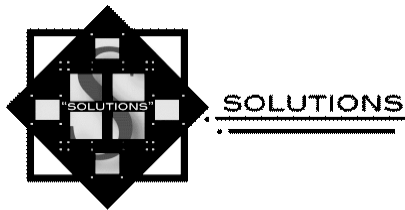
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calendar

JULY

- 3-4 ISAC Office Closed
- 11 CCMS Administrators
(Hilton Garden Inn, Des Moines/Urbandale)
- 12 Engineers Midyear Conference Golf Outing
(Coldwater Golf Links, Ames)
- 13 Engineers Midyear Conference
(Gateway Center, Ames)
- 13 CCMS West Support Group
(Valentino's, Council Bluffs)
- 18 CCMS North Central Support Group
(Camp David, Iowa Falls)
- 19 ISAC Scholarship Golf Fundraiser
(Jester Park Golf Course, Granger)
- 20 ISAC Board of Directors
(Hilton Garden Inn, Des Moines/Urbandale)
- 25-28 Auditors Conference
(Stoney Creek Inn, Johnston)

AUGUST

- 2 CRIS Board (ISAC Office)
- 2-4 Recorders Conference
(Arrowwood Resort, Okoboji)
- 3-4 Supervisors Executive Board (Burlington)
- 4-8 NACo Annual Conference (Chicago, IL)
- 9-11 CCMS Annual Conference
(Sheraton, West Des Moines)
- 22 Iowa Construction Bidding Procedures Act
(Comfort Inn, Maquoketa)
- 23 Iowa Construction Bidding Procedures Act
(Foxboro Conference Center, Johnston)
- 24 Iowa Construction Bidding Procedures Act
(Harrah's Casino & Hotel, Council Bluffs)
- 24-25 Community Services Legislative Retreat
(Comfort Inn & Suites, West Des Moines)

SEPTEMBER

- 8 ISAC Steering Committees
(Holiday Inn Airport, Des Moines)
- 20-22 CCMS Fundamentals
(Baymont Conference Center, Des Moines)
- 21-22 ISAC Board of Directors (Dubuque Area)
- 21-23 Conservation Directors Conference
(Davenport)

OCTOBER

- 3 CCMS Administrators
(Hilton Garden Inn, Des Moines/Urbandale)
- 6 ISAC Steering Committees
(Adventureland Inn, Des Moines)
- 18 CCMS Support Staff Training
(Hilton Garden Inn, Des Moines/Urbandale)
- 19-20 CCMS Strengths
(Hilton Garden Inn, Des Moines/Urbandale)
- 21-25 Assessors Fall School & Conference
(West Des Moines Marriott)
- 26-27 ISAC Board of Directors (ISAC Office)

NOVEMBER

- 2 CCMS Advanced Case Managers
(Hilton Garden Inn, Des Moines/Urbandale)
- 12-15 County Attorneys Conference (Waterloo)
- 28 SEAT (Des Moines) CANCELLED
- 29- ISAC Fall School
- Dec. 1 (Marriott & Renaissance Savery, Des Moines)

Please visit ISAC's online calendar of events at www.iowacounties.org and click on 'Upcoming Events.' A listing of all the meetings scheduled thus far in 2006, 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 Jerri Noboa at (515) 244-7181 or jnoboa@iowacounties.org.



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