



# The Iowa County

May 2015

Scholarship Golf Fundraiser  
Registration Form

Golden Eagle Nomination Form







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# The Iowa County

May 2015 \* Volume 44, Number 5

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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.

## Townships

In recent weeks Kristi and I have received a slew of township-related questions. To be honest, I wasn't really sure what a township was prior to working with ISAC. Oh sure, growing up I knew I lived in Troy Township (Clarke County), but mostly I remember that because "Troy" was also the name of the street on which I lived. Considering that there's also a cemetery named "Troy" this is either a remarkable coincidence or an impressive display of marketing prowess by this "Troy" character. (Given that, according to the all-knowing Wikipedia, there are four other townships called "Troy" in Iowa, you can probably guess which one I think it is.) Beyond that, however, I had little concept of townships generally. My ISAC experience has caused that particular deficiency of mine to disappear.

Since this audience is undoubtedly well-aware of the general concept behind the township, I thought it more appropriate to tackle some of the recent or recurring questions we field. There is a link at the end of the article to another source that discusses townships more broadly.

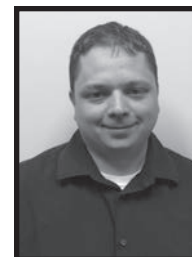
### **Q. Where in the Iowa Code can I find required duties for townships?**

A: The bulk of the statutory law on townships is found in chapter 359 of the Iowa Code. However, there is also a significant amount of attention to townships given in chapter 331, which you probably recognize as the counties' section of the Iowa Code. This is especially true of Iowa Code §§331.321-.325, which outline the duties of the county board of supervisors in relation to those of townships. Iowa Code chapter 360 also discusses townships, but is a considerably less enthralling chapter, concerned only with the procedure for building a township hall.

### **Q. What responsibility does a township have to provide fire protection, or other emergency services? Does a township have to contract through a nearby city if the county's services do not extend into the uncovered area?**

A: As luck would have it there is an AG opinion directly on point for this question (1986 Iowa Op. Atty. Gen. 97; 1986 WL 627782). In short, a township is required to provide fire protection services for any part of the township that is outside of a benefited fire district (Iowa Code §359.42), and is allowed to levy taxes to pay for it (Iowa Code §359.43). If the township does not (or cannot) operate those services on its own, it still must provide them. According to that AG opinion, the township may sign a 28E Agreement with another public entity, or contract with a private provider for those services. I recommend anyone with this question thoroughly review the AG opinion,

By: *Eric Gookin*  
ISAC Legal Intern



because it discusses specific issues which need to be considered beforehand and consult with your county attorney.

### **Q. Do townships have the authority to levy taxes?**

A: Township taxing authority is described in chapter 359, and provides for a range of services within the township. Depending on what services the township provides itself, or contracts out via a 28E Agreement (see the question above) it may tax for services like fire protection, emergency medical, emergency warning services, as well as cemetery and parks.

### **Q. What standard is used when computing mileage compensation for official township clerk and trustee duties?**

A: Iowa Code §359.46(1) vests the county board of supervisors with the authority to set either an hourly rate, or a daily minimum rate, for the compensation for township trustees "while engaged in official business." Iowa Code §359.47 goes on to set the compensation for the township clerk's official activities at the same rate as the trustees. There are a couple of exceptions to the rule when the trustees are acting as either fence viewers (under certain circumstances), or reviewing property damage caused by trespassing animals.

### **Q. What are the potential conflicts of interests or incompatibility of offices do trustees and clerks need to be aware of?**

A: I am glad that I asked. I am preparing an article on the umbrella topic of conflicts of interest and compatibility of offices for a *Legal Briefs* article this summer. So stay tuned...

In one of my various research endeavors about townships, I stumbled across the following University of Iowa paper. Whether you are relatively new to county government, or would just like a brief reminder on the fundamentals of townships, it has some basic information. It is a brief document, only three pages, so it does provide a quick, useful starting point to better understand township government. As a holder of both a law and an MPA degree as a Drake Bulldog, it pains me to link to a Hawkeye article. (Unsurprisingly, it lacks the subtle wit of my articles for *The Iowa County magazine*.): <http://www.uiowa.edu/~ipro/Papers%202006/townships010207.pdf>.

Additionally, ISAC's own New County Officer's manual (available on the ISAC website), provides a more targeted view on townships, as a part of the historical role of township/county evolution.



## Thank You for Investing in Iowa's Roads and Bridges

With budgets complete and the beginning of a new fiscal year fast approaching I want to remind you of an online resource ISAC provides called the County Financial Overview (CFO). The CFO is a compilation of nearly 40 tables and charts that show fiscal and other related data both on a statewide and county by county basis. The wide array of data includes everything from valuation and levy rate information to sources of revenue and areas of expenditures. The CFO is a great tool to not only look at your own county, but to be able to compare yours to others of similar size or location.

The various data contained in the CFO comes from many sources and is released at different times throughout the year. For this reason, the completion and release of the different tables and charts also varies. In the past the CFO was released as one document in the late winter or early spring. Recognizing that some data was available as early as April or May and other data was not available until December or January, we decided to post the tables and charts to the ISAC website when they were ready rather than all at once. You will now see the different components added on an ongoing basis as they're prepared. As an example, we should have the FY 2016 budget information posted later this spring while we won't have the information for the FY 2015 actuals until later in the winter. The available tables will have active links while those not yet complete will have a "Coming soon!" message. Along with the continuous updates to the current year tables, you can also view past documents at any time.

The future look and capability of the CFO has been a topic of increased discussion lately. We believe we have thorough and useful information, but know that we could do more to make it interactive and user friendly. As you see by clicking through the tables and charts, the presentation is static and comparing different counties probably requires a printer and highlighter. We are currently evaluating different software that would allow us to present the data in a more dynamic and interactive format.

*By: Lucas Beenken*

ISAC Public Policy Specialist



The ability to customize the output would provide a lot of benefit to the user. As an example, if you wanted to compare levy rates for similarly sized counties or secondary road expenditures for surrounding counties, it could be done by simply selecting the counties and the data you wanted. The evaluation of products is ongoing, but it's possible we could get something in place over the next year.

As we continue to explore ways to improve the CFO, we would also appreciate your feedback. We can look at the hit count on the various webpages, but we would interested to hear from you on what you like and dislike, what may be giving you a little trouble, or if there are any errors. We are also open to suggestions for future changes, not only as it relates to possible upgrades but perhaps additional information or tables and charts that could be included. Any suggestions, questions, or concerns can be sent directly to me at [lbeenken@iowacounties.org](mailto:lbeenken@iowacounties.org).

I would be remiss if I didn't share my gratitude for all of the help I get in preparing the CFO. There are great resources at the Department of Management, Department of Revenue, State Treasurer's office, State Data Center, and ISU Extension, that are tremendously helpful in making the data available and answering questions. Robin Harlow and Rachel Bennett from the ISAC staff put in a lot of work to help transform raw data into our end product. Thank you to everyone for helping provide this great resource to our members and the public.

The CFO is on the ISAC website under Member Resources or by typing in <http://www.iowacounties.org/member-resources/county-financial-overview/>.

## CSN Training Program

By: *Andrea Jansen*

ISAC Program Support  
Coordinator



In late 2013 the Community Services Network (CSN) training methodology was revamped to help streamline the training experience for users. This involved several updates including the involvement of Expert Users in the training process, formalized training materials, comprehension activities, training evaluations, and formal certification process. The inset chart goes through the reorganization and how the courses are currently structured.

It is important to note that this program is evolving and we have made several changes due to feedback. One of the ways we get feedback from attendees is through a training evaluation. This helps identify strengths and weakness of the trainings. Here are couple of examples of changes we have implemented:

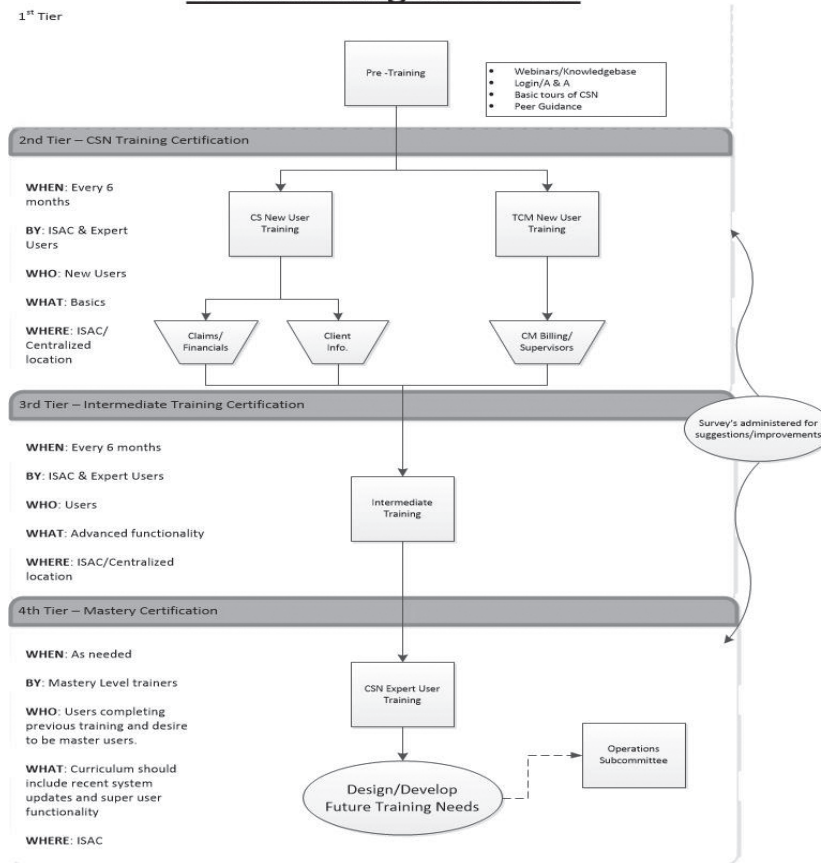
The 1<sup>st</sup> Tier of training is comprised of peer guided support and

supplemented with on-line tools/materials that are available. The 2<sup>nd</sup> Tier is where CSN certification begins through New User trainings. We offer both Community Services and Target Case Management tracks based on how you utilize CSN on a day to day basis. The 3<sup>rd</sup> Tier is what we call our Intermediate level of training. This is for users that are interested in learning advanced functionality and wanting to take their CSN knowledge to the next level. The final and 4<sup>th</sup> Tier is for a mastery of the CSN system and all of its components. Attendees of this training must qualify for the training by having their Regional CEO approve, complete Intermediate

- Include real world practices into the trainings that allow attendees to not only learn but then experiment in a training environment.

- Add the training certificates earned into the User Profiles in CSN. This allows for users to track their training certificates within CSN itself.
- Hold the trainings consistently two times a year so that managers/trainers can plan accordingly.

### CSN Training Structure



To date we have issued almost 200 training certificates through the program. The training courses we offer are as follows: Community Services: New User; Community Services: Intermediate; Targeted Case Management: New User; Targeted Case Management: Billing; and Expert User training. We offer all of these courses (besides Expert User

training, and pass both the entrance and final exams. Users who complete all of these components achieve the highest level of training certification and are called CSN Expert Users. Expert Users assist IT with many things including support resolution, trainings, testing of new functionality, and communication to regions. The Operations Subcommittee and the Electronic Transactions Clearinghouse Advisory Board are very involved with the training and any changes to the program go through both groups before implementation.

which is on an as needed basis) in the fall and spring each year. Our latest training series was offered in April, and we had over 60 registrants sign up for the various training courses.

We have several ideas on the horizon for enhancing the training program even further! This includes recorded versions of trainings and seasonal trainings that focus on things that are only done once a year like updating budgets and completing warehouse reports. If you have any questions on the CSN training program please contact [ajansen@iowacounties.org](mailto:ajansen@iowacounties.org).

## Spring School Feedback

By: *Kelsey Sebern*

ISAC Meeting/Event  
Administrator



First and foremost, I would like to thank everyone for all of their feedback upon the conclusion of the 2015 ISAC Spring School of Instruction. Both the positive and negative comments are extremely helpful in planning for future conferences. ISAC conferences are held to benefit our members, and we want to make sure that we are doing all that we can to make the conferences of value and worth.

I wanted to share some of the highlights from the survey results with you to attempt to answer the questions and concerns that were mentioned frequently.

**Conference Location:** The Des Moines Marriott Downtown has served as the main conference location for several years. When the Spring School moved to downtown Des Moines from the Holiday Inn Airport to accommodate conference growth, the Renaissance Des Moines Savory Hotel was also utilized for additional affiliate space. However, we received numerous complaints about not having all the affiliates under one roof. The Marriott had the space to accommodate everyone, so we responded to these complaints and moved all affiliates under one roof at the Marriott. However, as the conference continues to grow, the Marriott's available meeting spaces are becoming increasingly tight. This year the exhibit hall was at its capacity and many of the affiliate meeting spaces was also maxed out due to great attendance numbers. We understand this was uncomfortable and to the point of becoming unusable for a number of affiliates, and thus, will be moving to Veterans Memorial Community Choice Credit Union Convention Center in 2018. Another note to share - affiliate meeting space assignments are determined by the number of pre-registered attendees for each affiliate group, so it's important for your affiliate members to register early and prior to the deadline so meeting spaces can be assigned accordingly.

**Conference Housing:** One of the biggest and most consistent concerns brought to our attention is that there are not enough hotel rooms set aside for our members at Des Moines Marriott

Downtown. The hotel sets the number of rooms in our hotel block, and we ask them for the maximum amount of rooms that they will give us. This maximum number is set by the hotel based on the actual number of rooms that are occupied during our events. It is true that the Marriott room block always fills up extremely quickly on the first day of registration; however, the block consistently ends up with extra rooms available prior to the deadline because of cancellations. In an order to try to diminish these cancellations, I came up with the idea of having a waiting list. With the waiting list, I was able to house 29 more of our members into the Marriott. This will show the Marriott that we do need more hotel rooms for the future years due to good history of pickup and hopefully will allow us to increase our room block. I plan on continuing the waiting list for future conferences, so please contact me if you are unable to reserve a room in your choice hotel.

**Conference Parking:** Most survey participants agree that Des Moines is a great, centralized location for the conference, but the parking in downtown Des Moines can be a headache and quite expensive. We unfortunately cannot control the Marriott parking fees, but we do provide alternate hotel and parking options on our conference website, such as nearby parking garage maps and D-Line shuttle information.

**State Basketball Tournaments:** Our Spring School often coincided with the Boy's State Basketball Tournaments which causes complications in parking and traffic in the Downtown area. We greatly apologize for any inconveniences this may have brought to your travel or stay.

If you ever have any questions or comments about an ISAC conference, please don't hesitate to contact me at [ksebern@iowacounties.org](mailto:ksebern@iowacounties.org). As previously mentioned, we greatly appreciate your feedback and take all comments into consideration when conference planning. Thanks for your assistance.

## Lincoln the Lawyer #3: Railroad Ties

The first railroad in Illinois appeared in 1838, but Abraham Lincoln was on record as a railroad booster long before that. “No other improvement...can equal in utility the rail road,” said legislative candidate Lincoln in 1832. “...Upon the rail road the regular progress of commercial intercourse is not interrupted by either high or low water, or freezing weather...” Railroad growth in Illinois was interrupted by a national recession from 1837 to 1843 and state internal improvement bonds (enthusiastically promoted in the mid-’30s by Whig Party leader Lincoln) were for a time in danger of repudiation, but railroad building in the 1850s helped grow Illinois into the nation’s fourth most populous state, with more miles of track than any state but Ohio.

This created a mother lode for lawyers. Lawsuits over the purchase of land through eminent domain, the rights of stockholders, personal injury, property damage, the obstruction of river traffic – a capable attorney could make a good living from the novel field of railroad-related litigation, and Lincoln was a very capable attorney. University of Illinois research shows that Lincoln appeared in 140 railroad cases, 79 times for a railroad company and, despite his apparent pro-railroad bias, 61 times against one. This challenges the critics who like to call Lincoln a corporation lawyer, although a few of these cases involved railroad corporations against other corporations, with Lincoln again playing both sides as opportunity determined. Lincoln came into demand with both railroad litigants and their opponents as his legalistic and political stature grew, and he was ambitious to be retained by one side or the other in a high-profile case.

Before the railroads attained their commercial and political dominance, they butted heads with the transportation giants of the day, riverboat companies. The young nation’s burgeoning commerce was fed via its arterial rivers, and riverboats feeding into and steaming down the Mississippi felt that they had the right-of-way wherever a railroad track encountered a navigable stream. In one of Lincoln’s earlier corporation cases, a canal boat towed by a steamer on the Illinois River sank after striking the pier of a bridge near Peoria (one source says it was a railroad bridge, another says it was for wagons and pedestrians), and the boat’s insurers sued the bridge company for damages. The defendants said that the Illinois legislature had authorized construction of the bridge, but the judge agreed with Lincoln that a valid defense had to include a denial that “the bridge was a material obstruction to the navigation of the river.” The Peoria Bridge Company eventually settled out of court.

By: *Grant Veeder*

Black Hawk County Auditor  
and ISAC Historian



Increasingly though, these cases signaled the end of the relatively brief heyday of the steamboat. The next time Lincoln got involved in such a lawsuit he argued for the other side in one of the most legendary of the rail versus river cases, that of the *Effie Afton*. In 1856 the first bridge over the Mississippi, crossing the river between Rock Island, Illinois and Davenport, Iowa, opened after three years of construction. Within weeks, the steamboat *Effie Afton*, captained by principal owner Jacob Hurd, collided with the bridge, starting a fire that destroyed both the boat and a span of the bridge. The collapse of the bridge span, witnessed by nearby boats and riverbank spectators, elicited a cacophony of boat whistles and full-throated cheers – the bridge had already been dubbed by river people as the Hell Gate of the Mississippi.

The owners of the steamboat, as usual, charged that the bridge constituted a hazard to navigation. In *Hurd et al. v. the Rock Island Railroad*, as in most of the cases Lincoln worked involving corporations, Abe was one of a team of lawyers led by political ally Norman Judd, which is contrary to many versions of this story, which strongly imply that Lincoln handled the case alone or was the lead attorney. The Rock Island Railroad itself particularly favored a romanticized tale that had Lincoln visiting the site to personally sift the evidence. In his book *Hell Gate of the Mississippi*, Larry Riney presents evidence disputing that Lincoln went to Rock Island at all before the trial in Chicago’s U.S. District Court in September of 1857, and demonstrates that Lincoln was hired late in the game as part of the defense’s strategy to put off the trial to a more advantageous time. Lincoln also made one of two final arguments by the defense after others presented evidence and cross-examined witnesses.

In his summation, which started on the afternoon of the 12th day of the 15-day trial and had to be concluded the following day, Lincoln argued that the accident occurred because the *Effie Afton*’s starboard paddle wheel failed. Addressing the larger issue, he stressed the vital importance of allowing railroads to span the Mississippi. He said that east-to-west travel was “growing larger and larger, building up new countries with a rapidity never before seen in the history of the world.” Perhaps recalling the campaign statement from his first fling at public office, he mentioned that navigation on that part of the Mississippi was shut down by ice for nearly four months the prior winter, “and during this time while the river was of

Continues on next page.



no use this road and bridge were valuable.” Maybe wanting to keep the jury awake, he got a little vinegary: “This shows that this bridge must be treated with respect in this court and is not to be kicked about with contempt.”

Supreme Court Justice John McLean presided at the trial as part of his circuit-riding duties. Perhaps pressured by a huge backlog of cases, he declared a hung jury after less than four hours of deliberation, with the jurors deadlocked at 9-3 in favor of the railroad. The bridge, long since repaired, was allowed to stand. Other trials over the mishap followed, with a final undisclosed settlement in 1875. (For further detail on a curious Iowa connection in this narrative, see the April, 2008 issue of *The Iowa County magazine*. Or better yet, read Larry Riney’s book.)

In less notorious cases, Lincoln worked for and against various railroad companies regarding the property rights of landowners adjacent to railroad rights-of-way. He apparently never defended a railroad in a personal injury suit, but he did sue one railroad on behalf of an employee who lost a leg in a work accident (his \$10,000 claim was reduced to \$500), and in another case successfully contended that a railroad company bore liability for the conduct of its employees, after a brakeman and a conductor assaulted a passenger that they believed owed 20 cents for a ticket.

Of Lincoln’s 79 pro-railroad cases, 52 were for the Illinois Central, which eventually put him on retainer. The relationship was not always smooth and amicable, and it had enough interesting highlights that we should devote all of next month’s Lincoln Letter to it.

## about the cover

Below is a short interview with the cover photographer Kip Ladage, Bremer County Emergency Management Coordinator and Safety Director. Please view more of his work at [www.LadagePhotography.com](http://www.LadagePhotography.com). A special note - included on his site is a self-assignment that Kip has been working on for more than five years in which he posts a new nature photo from each day. Enjoy and reach out to Kip about his beautiful photography.

**When and where was the cover photo taken?** The photo of a “Shooting Star at Hayden Prairie” (Howard County) was taken on a pleasant day in June a year or two ago. The image was the result of mixing a motorcycle ride with nature photography. When I see shooting stars in bloom, I am reminded of two things... Lady’s Slippers are also blooming (or have been, depending on the date), and summer is beginning.

**When did you start your photography career?** I began shooting wildlife/nature photos around 30 years ago. Before I was shooting pictures, I hunted and fished during my “off work” time. During those times I kept seeing interesting things in nature and began carrying a camera with me. Eventually I quit carrying my gun or bow and now hunt with a Nikon 365 days of the year. I still hunt a time or two each year, but usually get distracted and revert to shooting pictures.

**Who/what is your biggest inspiration?** I am not able to identify a single inspiration. I am in awe of the natural beauty around us. From pretty wildflowers to majestic bald eagles - I appreciate all of nature.

**What is your favorite subject?** If you were to look through my 300,000+ images, I think you would find that great blue herons are my favorite subject. I also have many bald eagle pictures.

**What is your favorite/best picture that you feel you have ever taken?** Not too long ago I photographed a sequence of images of a bald eagle swooping down to pick up a fish I had tossed in the water on a beautiful lake near Ely, Minnesota - not far from Canada. I waited nearly 45-minutes in my kayak for a bird to come in. The first bird was a gull, but soon after the eagle dropped from the sky to steal the dead fish from the gull. My best image is of the eagle with its claws forward and tail dragging as it grabs the fish from the surface of the lake. A close second would be an image of a trumpeter swan preening.



## ISAC brief

### Spring School General Session Summary - March 12, 2015

The General Session was called to order by President Melvyn Houser. Burlin Matthews, Clay County Supervisor, gave the invocation, and President Houser led the membership in the Pledge of Allegiance.

Bill reported that the ISAC Board of Directors has recommended to the full membership that the Iowa Association of County Commissioners and Veterans Services Officers (IACCVSO) be granted affiliate organization status in ISAC. Because this involves amendment of the ISAC Articles of Incorporation, a vote of the full membership is needed. Notice of this vote was included in the February issue of *The Iowa County magazine* as well as in an email sent to the full membership in advance of the conference. The motion that IACCVSO be granted affiliate organization status in ISAC passed unanimously.

Bill presented the FY 2016 ISAC Budget. Paper copies of the proposed budget were distributed to all attendees. Bill gave an explanation of the budget process, a general overview of the FY 2016 budget that included a proposed increase in dues and conference registrations. Following questions from the floor, the FY 2016 ISAC Budget was accepted unanimously.

Riki Hokama, NACo President, explained the current work that NACo is doing, the benefits of membership, and showed a short video.

Joan McCalmant, Linn County Recorder, presented the 2015 ISAC scholarships. The \$1,000 ICIT Scholarships were awarded to Andrew Ware from Wapello County and Josiah Anderson from Washington County. The \$2,500 ISAC scholarship winners were awarded by district and presented with a certificate by President Houser. The District 1 winner was Joshua Hagedorn from Polk County. The District 2 winner was Andrew Miller from Kossuth County. The District 3 winner was Alex Vander Stoep from Lyon County. The District 4 winner was Annalise Minnick from Decatur County. The District 5 winner was Cole Erickson from Des Moines County. The District 6 winner was Mackenzie Intelkofer from Jackson County.

Joan announced that this year's Golf Scholarship Fundraiser will be held on September 2, 2015 at the Toad Valley Golf Course in Pleasant Hill.

President Houser adjourned the meeting.

## ISAC brief

### Counties Receive Reimbursements from ISAC Program

Current and previous member counties of the Iowa State Association of Counties (ISAC) Unemployment Tax Control Program received reimbursements from this county-funded program during the spring school in March. Over \$1.1 million was distributed to 20 current and past member counties. There are currently 22 active members participating in the Program.

ISAC established the Unemployment Tax Control Program in 1978 to assist Iowa counties with a new requirement that counties participate in the state's unemployment insurance program. Using a 28E agreement as a vehicle for participation, ISAC created an unemployment insurance pool to collect county contributions, pay claims and administrative expenses related to the pool's operation.

Since the inception of the program, pool assets have grown to over \$2.3 million. While the pool provides protection against adverse experience for an individual county, each county is still ultimately responsible for their actual claim expenses. The contribution rate for each county is determined by a ratio of three years total claims and three years total taxable wages for that county. The contribution rate is then applied to the state established annual taxable wage base. For calendar year 2015, this amount is \$27,300.

ISAC recently completed a review of the total pool assets and believe that there was an opportunity to return some portion of those assets to pool members whose asset balance is sufficient to pay anticipated claims.



The Iowa State Association of Counties (ISAC) announces the Eleventh Annual ISAC Scholarship Golf Fundraiser to be held Wednesday, September 2, 2015 at Toad Valley Golf Course in Pleasant Hill, Iowa. The ISAC Education Foundation Fundraising Committee will host the event to raise money for the ISAC Education Foundation, which awards scholarships to high school seniors who are children of county officials or county employees.

The 18-hole scramble (best-shot) with a shotgun start will begin promptly at 10:00 am. Registration begins at 9:00 am. You may register individually or in a group of up to four people. The \$80/golfer fee includes golf with a shared cart, lunch, beverages, and dinner following golf.

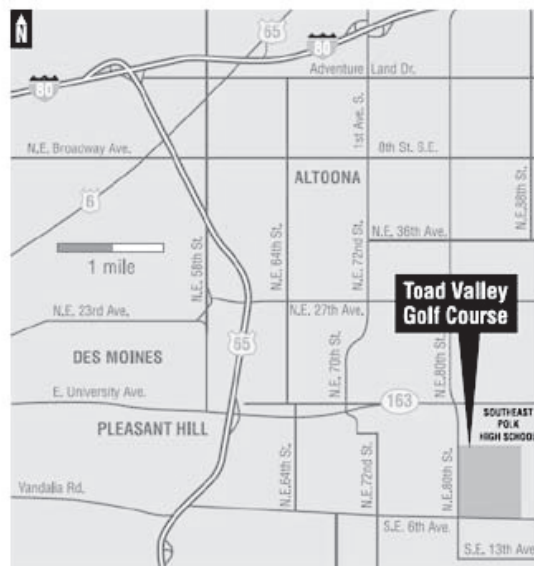
**Miniature Golf** – If you are not a golfer, but still would like to participate and support the fundraiser, try Toad Valley’s mini-golf course! Registration for the mini-golf tournament will begin at 12:30 pm and play will begin at 1:30 pm. The fee is \$40 per mini-golfer. This fee includes lunch, a drink and dinner. Lunch will be served around 12:00 pm.

**DON'T MISS THIS YEAR'S EVENT!**

Individuals wishing to golf, mini-golf or just attend the meal/s should fill out and return the registration form by Friday, July 31, 2015. Payment must accompany your registration and is non-refundable. The course is limited to 144 golfers, and we have sold out in the past, so register early to reserve your spot! If you have any questions please contact Brad Holtan at 515.244.7181 or [bholtan@iowacounties.org](mailto:bholtan@iowacounties.org).

**Directions:**

Please find detailed directions at [www.iowacounties.org](http://www.iowacounties.org). Toad Valley Golf Course is located at 237 NE 80<sup>th</sup> Street, Pleasant Hill, IA 50327.



**We look forward to seeing you on September 2! Remember, registration begins at 9:00 am and golf begins with a shotgun start at 10:00 am sharp - please be prompt.**





**When:** **Wednesday, September 2, 2015**  
**9:00 am – Registration**  
**10:00 am – Golf - four-person scramble (best-shot)**  
**Approximately 4:00 pm – Dinner (immediately following golf)**

**Where:** **Toad Valley Golf Course**  
**237 NE 80<sup>th</sup> Street, Pleasant Hill, Iowa 50327**  
**515.967.9575**

**Cost:** **\$80 (18 holes of golf with a shared cart, lunch, beverages, and dinner)**  
**\$40 (Mini-golf with lunch, beverages, and dinner)**  
**\$35 (Lunch and dinner only)**  
**\$25 (Dinner only)**

- I will play in the ISAC Golf Fundraiser on September 2. My \$80 is enclosed.
- I will play in the ISAC Golf Fundraiser on September 2. As a qualifying sponsor my fee is waived.
- I have organized a group to play in the ISAC Golf Fundraiser. Our total entry fee is enclosed.
- I would like to mini-golf. My \$40 is enclosed.
- No golf, meal/s only. My \$35 or \$25 is enclosed.

Contact Name: \_\_\_\_\_

County/Company: \_\_\_\_\_

Address: \_\_\_\_\_ City/State/Zip: \_\_\_\_\_

Phone/Fax/Email: \_\_\_\_\_

If you wish to arrange a group of players, please confirm your group prior to indicating the names on this form. Individuals and groups of less than four will be paired with other players.

1) Name: \_\_\_\_\_ County/Company: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

2) Name: \_\_\_\_\_ County/Company: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

3) Name: \_\_\_\_\_ County/Company: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

4) Name: \_\_\_\_\_ County/Company: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**Payment MUST accompany registration and is non-refundable. Make checks payable to the ISAC Education Foundation. Entries must be received by Friday, July 31, 2015, and are filled on a first come, first served basis. Mail to: ISAC, Attn: Golf Fundraiser, 5500 Westown Parkway, Suite 190, West Des Moines, IA 50266. If you have any questions, please contact Brad Holtan at 515.244.7181 or [bholtan@iowacounties.org](mailto:bholtan@iowacounties.org).**

## It's time to submit your ISAC Golden Eagle nomination

Since 2010 during the Fall School General Session, ISAC has honored one individual as an ISAC Golden Eagle. The ISAC Golden Eagle was created to recognize and honor individuals who have provided extraordinary public service to county government through ISAC and/or NACo.

Golden Eagle honorees are selected from nominations submitted to the ISAC Golden Eagle Committee, which consist of Board and staff members. The Committee will then submit its recommendations to the ISAC Board for approval. The ISAC Golden Eagle honoree(s) will be recognized during the ISAC Fall School of Instruction General Session.

Those eligible of induction include:

- Current or former elected and appointed county officials
- Business or civic leaders
- ISAC Preferred Vendors
- Persons providing assistance to counties as trainers, consultants or advisors
- Former members of ISAC staff

\*Current ISAC board members and staff are not eligible.

Honorees will be selected on the basis of their service rendered to county government through ISAC and/or NACo. Such service may include:

- Leadership in ISAC and ISAC-affiliated boards
- Service to NACo
- Service on state or national boards or commissions
- Service to counties in training, education and development of local leadership
- Advocate for counties and good local government
- Assistance and support to counties

*By: Rachel Bennett*

ISAC Communications and Marketing Manager



Past honorees include:

2010 – Jane Halliburton, former Story County Supervisor and ISAC board member

2011 – Kim Reynolds, Lt. Governor and former Clarke County Treasurer

2012 – J. Patrick White, ret. Johnson County Attorney and ISAC Past President

2013 – Mike Wentzien, Supervisors Lobbyist

2014 – Richard Heidloff, former Lyon County Treasurer and ISAC Past President

To nominate qualified individuals to be honored as ISAC Golden Eagles, please complete the form on the next page and return it to:

Iowa State Association of Counties  
Attn: ISAC Golden Eagle  
5500 Westown Parkway, Suite 190  
West Des Moines, IA 50266

A form can also be found on the ISAC website, [www.iowacounties.org](http://www.iowacounties.org).

Please return submissions before July 24, 2015. A Golden Eagle is not guaranteed to be honored annually. If you have any questions regarding the ISAC Golden Eagle, please contact Rachel Bennett at 515.244.7181 or [rbennett@iowacounties.org](mailto:rbennett@iowacounties.org).

# ISAC Golden Eagle Nomination Form

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The Iowa State Association of County recognizes individuals who have provided extraordinary public service to county government through ISAC and/or NACo as ISAC Golden Eagles.

**Individual Nominated:**

**Position:**

**Brief Biography:**

In your view, what has this person done to provide extraordinary service to ISAC and/or NACo? Why do you feel this person should be an ISAC Golden Eagle honoree?

**Nominated by:**

Forward this form to:  
Iowa State Association of Counties  
Attn: ISAC Golden Eagle  
5500 Westown Parkway, Suite 190  
West Des Moines, IA 50266

*\*Please return submission prior to July 24, 2015.*



## 2015 ICIT Mid-Year Conference June 10-12

West Des Moines Marriott  
[www.icitmidyear.com](http://www.icitmidyear.com)

*Greetings,*

*Her Majesty's Secret Service requires your presence for the 2015 Operative Training Exercise. Your assignment is to join other potential 00 operatives, to infiltrate The Marriot West Des Moines, and to conduct surveillance on all activities. Your mission parameters state that June 10 through the 12 will be the optimal window for your mission.*

As you can see, ICIT is having a James Bond theme for the 2015 Mid-Year Conference. We are very excited about this year's conference and the educational and networking opportunities it will provide. Technology is changing so fast that everyone in county government should do what they can to keep themselves up to speed.

Cybersecurity in county government is an immense issue and becoming more critical to our day-to-day business. We have an awesome stable of speakers on the agenda to provide a wealth of knowledge. SANS, MS-ISAC, Homeland Security, and the state of Iowa are just a few of the entities supplying ICIT with resources at this event. We will also be hearing about disaster

recovery, email security, and tips on how other counties are improving the software programs we all use every day.

We will be covering a multitude of GIS topics ranging from the sharing of GIS information, Next Gen 911, and the Iowa Regional Coordinate System. GIS is rapidly changing the way each of us looks at information and how that information is used by government and the general public.

We are going to dive in the world of drones, ALICE training, and the role we play in courthouse security.

As always, the food will be superb, the conversation will be scintillating, and you will be surrounded by great friends. Some you know very well and some you will have the distinct honor of getting to know at this conference.

We are also taking a field trip this year and invading a local bowling alley for a night of fun so intense that I am not allowed to describe it on these pages for fear of causing medical emergencies.

ICIT welcomes all County Technology staff, technology vendors/exhibitors, or anyone else interested in learning more about technology to join us at the conference.

Please go to [www.icitmidyear.com](http://www.icitmidyear.com). Your next assignment awaits!

# Employment

## Dallas County Engineer

Dallas County is seeking experienced candidates for the position of county engineer. The county engineer is responsible for the operation and supervision of the secondary roads department which includes 40 full-time staff with an operating budget of \$8 million.

Qualified candidates must be a licensed Professional Civil Engineer in the state of Iowa, possess a Bachelor's Degree in Civil Engineering, a minimum of six years of Civil Engineering work experience and a valid Iowa Driver's License. Land Surveyor registration, supervisory experience and previous experience with unions preferred.

Dallas County is the fastest growing County in Iowa according to the 2010 U.S. Census with an estimated current population of 77,400 residents. The County seat is in Adel and consists of other communities including Bouton, Clive, Dallas Center, Dawson, De Soto, Dexter, Granger, Linden, Minburn, Perry, Redfield, Urbandale, Van Meter, Waukee, West Des Moines and Woodward. The Secondary Roads department is respon-

sible for the construction and maintenance for all county roads and bridges. This includes 200 miles of paved and 700 miles of granular surfaced roadways including 106 bridges. In addition to the Engineers building and the Central Maintenance facility, there are satellite sheds located in Adel, Granger, Perry and Redfield.

The position of County Engineer is a full-time exempt position that reports directly to the County Board of Supervisors. The starting annual salary is \$97,544 - \$107,000 depending on qualifications. Dallas County offers a comprehensive benefits package including competitive health insurance, dental, vision, life insurance, long term disability, vacation, sick leave and IPERS.

Applications must be submitted online at [www.co.dallas.ia.us](http://www.co.dallas.ia.us) no later than 4:30pm on Friday, May 8, 2015. All submissions must include a cover letter, resume, a minimum of three professional references, proof of secondary education and Professional Engineer licensure.

Equal Opportunity/Affirmative Action Employer

# miscellaneous

## What the New GASB Statements on Pensions Mean for You

By: IPERS

Perhaps you've heard "something" about the upcoming Governmental Accounting Standards Board (GASB) changes that will affect the way Iowa Public Employees' Retirement System (IPERS)-covered employers report pension obligations. Chances are that you haven't paid a lot of attention to it. We'd like to catch you up on the topic.

Most employers participating in the IPERS will need to comply with GASB Statement No. 68 starting with the fiscal year that began after June 15, 2014. This statement fundamentally changes the reporting standards for public employers that offer pension benefits by separating pension funding measurements from pension liability accounting. Previously, employers participating in IPERS only the contributions paid. Now, in addition to reporting contributions paid, employers will report a portion of the pension liability and pension expenses on their books.

**The main takeaway to understand is this:** GASB 68 changes how employers report pension liabilities and expenses on their financial statements.

- A portion of the unfunded pension obligation will be reported as a net pension liability.
- This liability is not due today, but will be paid pursuant to IPERS' Contribution Rate Funding Policy and IPERS Trust Fund investments.

- Employers will have to report new measurements of pension expense in addition to contributions paid.

IPERS is working with the auditor of state to provide education and tools to help you understand how to comply with the new standard. To learn more, visit the GASB section of the IPERS website. You'll find recorded webinars, Q&As, and a glossary of new terms. For the ultimate source, look to the GASB 68 statement and implementation toolkit. Work with your external auditor and the auditor of state if you have questions. IPERS will also assist you. Email your questions to [ipersaccounting@ipers.org](mailto:ipersaccounting@ipers.org).

Links to visit (underlined in the article):

1. Governmental Accounting Standards Board – [www.gasb.org](http://www.gasb.org)
2. GASB Statement No. 68 – <http://www.gasb.org/jsp/GASB/Page/GASBSectionPage&cid=1176163528472>
3. Contribution Rate Funding Policy - <https://www.ipers.org/publications/misc/pdf/financial/investments/policies/contributionratefunding.pdf>
4. GASB section - <https://www.ipers.org/employers/reporting/training/gasb/index.htm>
5. IPERS website - [www.ipers.org](http://www.ipers.org)
6. Q&As – [https://www.ipers.org/employers/reporting/training/gasb/pdf/2015GASB68\\_QA.pdf](https://www.ipers.org/employers/reporting/training/gasb/pdf/2015GASB68_QA.pdf)
7. Glossary – <http://www.ipers.org/employers/reporting/training/gasb/pdf/2015GASBGlossary.pdf>

# NACo news

## Aspire Award Announced

NACo and Nationwide Retirement Solutions have announced the first "Aspire Award: Honoring Innovative Leadership in Promoting County Employee Retirement Savings" to recognize two counties that have gone above and beyond in empowering their employees for retirement success. Counties who offer their employees the opportunity to participate in the NACo Deferred Compensation Program, administered by Nationwide Retirement Solutions, are eligible for nomination for the Aspire Award.

As an employer, a county serves as plan sponsor to its employees' retirement programs. Some counties have developed and implemented innovative approaches to create opportunities for their employees to be retirement ready.

The first annual Aspire Award: Honoring Innovative Leadership in Promoting County Employee Retirement Savings" will be

presented during NACo's Annual Conference, July 10-13, 2015 in Mecklenburg County (Charlotte), North Carolina.

Two awards will be presented. Consideration will be given to the plan sponsors who present measurable outcomes that result from unique, unusual, and original efforts to successfully engage county employees in their retirement futures.

Further information and the application are available at <http://www.naco.org/aspire>.

Applications must be received by NACo by 5 pm Eastern time, Friday, May 15, 2015. Applications may be submitted to [plansponsor2015@naco.org](mailto:plansponsor2015@naco.org) or mailed to Aspire Award, NACo, 25 Massachusetts Ave, NW, Suite 500, Washington, DC 20001.

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# 2015 calendar

## May 2015

- 1 ISAC Board of Directors Meeting (ISAC Office)
- 7 CM&MHDS Advanced Case Management (Courtyard by Marriott, Ankeny)
- 12-15 Treasurers May School (Riverside Casino, Riverside)
- 20-22 NACo WIR Conference (Kauai, Hawaii)

## June 2015

- 4 CM&MHDS Supervisors Training (Polk County River Place, Des Moines)
- 10-12 ICIT Midyear Conference (West Des Moines Marriott)
- 24-26 Recorder's Summer School (Luther College, Decorah)
- 25 ISAC Board of Directors Meeting (ISAC Office)

## July 2015

- 10-13 NACo Annual Conference (Charlotte, NC)
- 14 CM&MHDS Administrators Meeting (Polk County River Place, Des Moines)
- 15-17 Auditor's Annual School (The Meadows Event & Conference Center, Altoona)
- 30-31 Supervisors Executive Board Retreat (Clay County)

## August 2015

- 27-28 ISAC Legislative Policy Committee Retreat (Hilton Garden Inn, Johnston)

## September 2015

- 2 ISAC Scholarship Golf Fundraiser (Toad Valley Golf Course, Pleasant Hill)
- 16-18 ISAC Board of Directors Retreat (Pottawattamie County)
- 17-19 IACCB Annual Fall Conference (Marriott Hotel & Conference Center, Cedar Rapids)
- 23-24 CM&MHDS Annual Conference (Sheraton, West Des Moines)
- 27-30 Assessors Annual Conference (Des Moines Holiday Inn Airport)

## October 2015

- 13 CM&MHDS Administrators Meeting (Polk County River Place, Des Moines)
- 15-16 ISAC Board of Directors Meeting (ISAC Office)

## November 2015

- 5 CM&MHDS Advanced Case Management (Stoney Creek, Johnston)
- 18-20 ISAC Fall School of Instruction (Cedar Rapids Convention Complex)

## December 2015

- 7-9 ISSDA Winter School (Embassy Suites Des Moines Downtown)
- 8-10 ICEA Annual Conference (Ames)
- 16 ISAC Board of Directors Meeting (ISAC Office)

If you have any questions about the meetings listed above or would like to add an affiliate meeting to the ISAC calendar, please contact Kelsey Sebern at [ksebern@iowacounties.org](mailto:ksebern@iowacounties.org).

### 2015 ISAC Preferred Vendors

#### Endorsed Elite Preferred Vendor

County Risk Management Services, Inc.  
representing ICAP and IMWCA

#### Platinum Preferred Vendors

Election Systems & Software  
Henry M. Adkins and Son  
Matt Parrott/ElectionSource  
MidAmerican Energy  
Northland Securities, Inc.  
"Solutions," Inc.  
The Schneider Corporation  
Tyler Technologies  
Wellmark Blue Cross Blue Shield of Iowa

#### Gold Preferred Vendor

ACES Empowering Technology  
Cost Advisory Services, Inc.  
DEVNET, Inc.  
Diamond Mowers  
Dorsey & Whitney LLP

I&S Group  
ImageTek-Inc.  
ITC Midwest, LLC  
Murphy Tower Service LLC  
Purple Wave Auction, Inc.  
Speer Financial, Inc.

#### Silver Preferred Vendors

Cott Systems, Inc.  
D.A. Davidson and Co.  
Nyhart  
SilverStone Group  
The Sidwell Company  
Windstream

#### Endorsed Preferred Vendors

County Risk Management Services, Inc.  
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Iowa Public Agency Investment Trust (IPAIT)  
National Association of Counties (NACo)  
Nationwide Retirement Solutions  
U.S. Communities  
Wellmark Blue Cross Blue Shield of Iowa

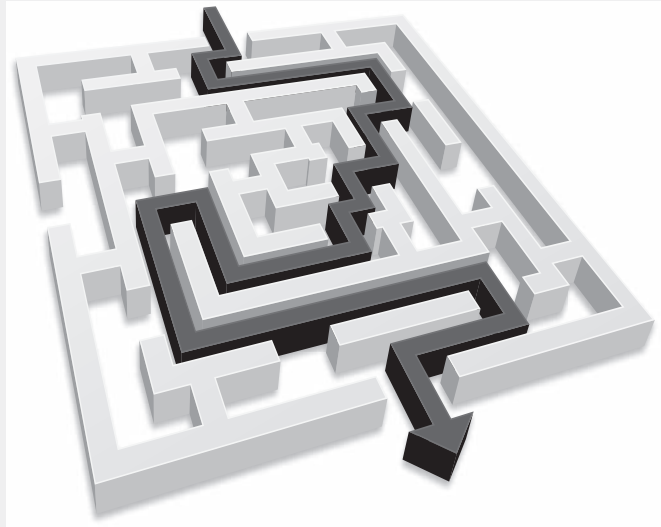




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