



# The Iowa County

January 2017

ISAC Legislative Priorities Insert

County Government 101

Gift Law  
Open Meetings  
Civility and Character  
Researching Iowa Law  
County Finance Overview  
ISAC Legislative Communications



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# The Iowa County

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## 2017 ISAC Legislative Priorities Insert

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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.

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# Gift Law

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## Gift Law

Iowa's gift law applies to all county employees and officials as well as their immediate family members (spouse and dependent children). The purpose of this article is to break down the gift law so it is easy to understand and apply.

## Iowa Ethics and Campaign Disclosure Board

[www.iowa.gov/ethics](http://www.iowa.gov/ethics)

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Let's start with the legislative intent of the gift law. Iowa Code §68B.21 states:

It is the goal of the general assembly that public officials and public employees of the state be extremely cautious and circumspect about accepting a gratuity or favor, especially from persons that have a substantial interest in the legislative, administrative, or political actions of the official or employee. Even where there is a genuine personal friendship, the acceptance of personal benefits from those who could gain advantage by influencing official actions raise suspicions that tend to undermine the public trust. It is therefore the intent of the general assembly that the provisions of this subchapter be construed to discourage all gratuities, but to prohibit only those that create unacceptable conflicts of interest or appearances of impropriety.

Two things in this statement should get your immediate attention. First, you should err on the side of caution when you are unsure whether you can accept a gift. Second, the gift law applies even if your friendship with the donor existed before your election or employment.

Now let's move on to the general prohibition in the gift law and then follow up with definitions. Under Iowa Code §68B.22, county employees and officials and their immediate family are prohibited from accepting a gift from a "restricted donor" unless one of 19 exceptions to the gift law applies. For county employees and officials, a "restricted donor" is either a person or entity that:

- a. Is or is seeking to be a party to any one or any combination of sales, purchases, leases, or contracts to, from, or with the agency in which the donee holds office or is employed; or
- b. Will personally be, or is the agent of a person or entity that will be, directly and substantially affected financially by the performance or nonperformance of the donee's official duty in a way that is greater than the effect on the public generally or on a substantial class of persons to which the person belongs as a member of a profession, occupation, industry, or region.

Keep in mind that a gift isn't necessarily wrapped in a box and tied in a bow. A gift means giving anything of value in return for which something of equal or greater value is not given and received. Thus, a gift could be a free meal or a discount on a purchase you are making that is not available to the general public.

So if one of your restricted donors offers you a gift, you cannot accept it unless one of 19 exceptions to the gift law applies. The most common exceptions for county employees and officials are:

- a. Contributions to a candidate or a candidate's committee.
- b. Informational material relevant to a public official's or public employee's official functions (e.g. books, pamphlets, reports, documents, periodicals, and DVDs).
- c. Anything received from close family members (within the fourth degree by kinship or marriage).
- d. Anything available free of charge to members of the general public.
- e. Items received from a bona fide charitable, professional, educational, or business organization to which the donee belongs as a dues-paying member, if the items are given to all members of the organization.
- f. Actual expenses of a donee for food, beverages, registration, travel, and lodging which is given in return for participation in a panel or speaking engagement when the expenses relate directly to the day or days on which the donee has participation or presentation responsibilities.
- g. Plaques or items of negligible resale value which are given as recognition for the public services of the recipient.
- h. Food and beverages provided at a meal that is part of a bona fide event or program at which the recipient is being honored for public service.
- i. Nonmonetary items with a value of \$3.00 or less that are received from any one donor during one calendar day.
- j. Funeral flowers or memorials to a church or nonprofit organization.

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# Open Meetings

## Special Challenges for Three-member Boards

**Question:** I am a member of a three-member governmental body. Can I talk to another member away from public meetings?

## Iowa Ethics and Campaign Disclosure Board

[www.iowa.gov/ethics](http://www.iowa.gov/ethics)

**Answer:** It is difficult for two of three members of a governmental body to communicate outside an open, public meeting without violating Chapter 21 of the Iowa Code (open meetings). This includes not only meeting face-to-face, but also talking on the telephone, texting, emailing or any other means of communication.

According to Iowa Code §21.2(2), the definition of a meeting is “a gathering in person or by electronic means, formal or informal, of a majority of the members of a governmental body where there is deliberation or action upon any matter within the scope of the governmental body’s policy-making duties.” Two out of three members is a majority. Deliberation means to consider or debate. Two members could meet for “purely ministerial or social purposes when there is no discussion of policy or no intent to avoid the purposes of this chapter,” as allowed by Iowa Code §21.2(2). However, a conversation about meeting times or a chance meeting at a civic event can easily morph into a discussion of agenda items and potential solutions to an issue facing the governmental body. Although a gathering for educational purposes (to receive information about an issue) can be considered a ‘ministerial’ function, it can become an illegal meeting when members start discussing the information and how to implement that knowledge.

Using email, telephone and texting to communicate can also create problems. Not only can there be violations of section 21.2, 21.3 and 21.4 concerning notices, agendas and minutes, but there is also a violation of Iowa Code §21.8. This section outlines specific procedures to be followed anytime there is a meeting of a governmental body by electronic means. With a three-member governmental body, the simple text discussion concerning duties or issues violates the open meetings laws unless Iowa Code §21.8 is observed.

**Question:** Did the recent Iowa Supreme Court decision involving the Warren County Board of Supervisors change the definition of an open meeting of a governmental body?

**Answer:** The definition of a meeting found in Iowa Code §21.2(2) was the subject of a recent Iowa Supreme Court decision published March 18, 2016: Peg Hutchinson, Dan Johnson, Russ Nichols, Shawn Ripperger, Leigh Ann Swain, and Shelly Vander Tug vs. Douglas Schull, Steve Wilson, Dean Yordi, the Board of Supervisors for Warren County, Iowa, and Warren County, Iowa. To determine whether a meeting occurred as defined by Iowa Code, the Iowa Supreme Court questioned whether the three-member Board of Supervisors held a statutorily defined ‘meeting’ when an administrator communicated information and opinions from one supervisor to another.

According to Iowa Code §21.2(2), a meeting is a:

“...gathering in person or by electronic means, formal or informal, of a majority of the members of a governmental body where there is deliberation or action upon any matter within the scope of the governmental body’s policy-making duties. Meetings shall not include a gathering of members of a governmental body for purely ministerial or social purposes when there is no discussion of policy or no intent to avoid the purposes of this chapter.”

In the Warren County case, the three-member board of supervisors each met separately with the same county administrator to discuss a reorganization plan for county employees. While each individual meeting did not create a quorum of the elected supervisors, the county administrator communicated with each supervisor about the other supervisors’ opinions and how each would vote on this issue. The county administrator met individually with each of the supervisors several times to facilitate a compromise on how the reorganization would occur and which positions would be eliminated. When the supervisors finally met in an open meeting, little discussion was needed for the Board to approve eliminating the positions of 11 county employees.

The Court questioned the meaning of the phrase “a gathering in person or by electronic means, formal or informal, of a majority of the members of a governmental body” when defining a meeting. The Court questioned whether “temporal proximity” between two of the three supervisors needed to exist in order to create a majority or quorum or whether the administrator, acting as a supervisor’s agent, was the legal equivalent of the presence of a second supervisor, creating a quorum.

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# Civility and Character

## Civility and Character

We just made it through one of the most uncivil elections in recent history. As part of an organization that focuses on civility and leadership, our team at The Robert D. and Billie Ray Center at Drake University has been hearing the same question frequently. “Where do we go from here?”



The Robert D. and  
Billie Ray Center

[www.drake.edu/raycenter](http://www.drake.edu/raycenter)

Civility is a reflection of our character. To improve civility, let's start by focusing on character. Here are a few ideas on how to get started.

### Go back to basics.

Focus on the core values that our communities are built upon like the Six Pillars of Character: trustworthiness, respect, responsibility, fairness, caring, and good citizenship.

#### Trustworthiness

- Be honest
- Don't deceive, cheat or steal
- Be reliable; do what you say you'll do
- Be loyal
- Have the courage to do the right thing
- Build a good reputation
- Keep your promises

#### Respect

- Treat others with respect; follow the Golden Rule
- Be tolerant of differences
- Use good manners, not bad language
- Don't threaten, hit or hurt anyone
- Be considerate of the feelings of others
- Deal peacefully with anger, insults and disagreements

#### Responsibility

- Do what you are supposed to do
- Persevere; keep on trying
- Always do your best
- Use self-control
- Be self-disciplined
- Think before you act; consider the consequences
- Be accountable for your choices

#### Fairness

- Play by the rules
- Don't take advantage of others
- Take turns and share
- Don't blame others carelessly
- Be open-minded; listen to others

#### Caring

- Be kind
- Forgive others
- Be compassionate and show you care
- Help people in need
- Express gratitude

#### Good Citizenship

- Do your share to make your school and community better
- Cooperate
- Get involved in community affairs
- Stay informed; vote.
- Be a good neighbor
- Obey laws and rules; respect authority.

### Start with yourself.

A man feared his wife wasn't hearing as well as she used to and he thought she might need a hearing aid. Not quite sure how to approach her, he called the family doctor to discuss the problem. The doctor told him there is a simple informal test the husband could perform to give the doctor a better idea about her hearing loss.

"Here's what you do," said the doctor, "stand about 40 feet away from her, and in a normal conversational speaking tone see if she hears you. If not, go to 30 feet, then 20 feet, and so on until you get a response."

That evening, his wife was in the kitchen cooking dinner, and the man was in the den. He says to himself, "I'm about 40 feet away, let's see what happens." Then in a normal tone he asks, "Honey, what's for dinner?" No response.

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# Civility and Character

So the husband moves closer to the kitchen, about 30 feet from his wife and repeats, “Honey, what’s for dinner?” Still no response.

Next he moves into the dining room where he is about 20 feet from his wife and asks, “Honey, what’s for dinner?” Again he gets no response.

The man walks up to the kitchen door, about 10 feet away. “Honey, what’s for dinner?” Again there is no response.

So, he walks right up behind her. “Honey, what’s for dinner?”

“James, for the FIFTH time I’ve said, “CHICKEN!”

This story always usually earns a laugh because the afflicted party was not who we suspected. It’s a good reminder that we could be part of the problem without realizing it.

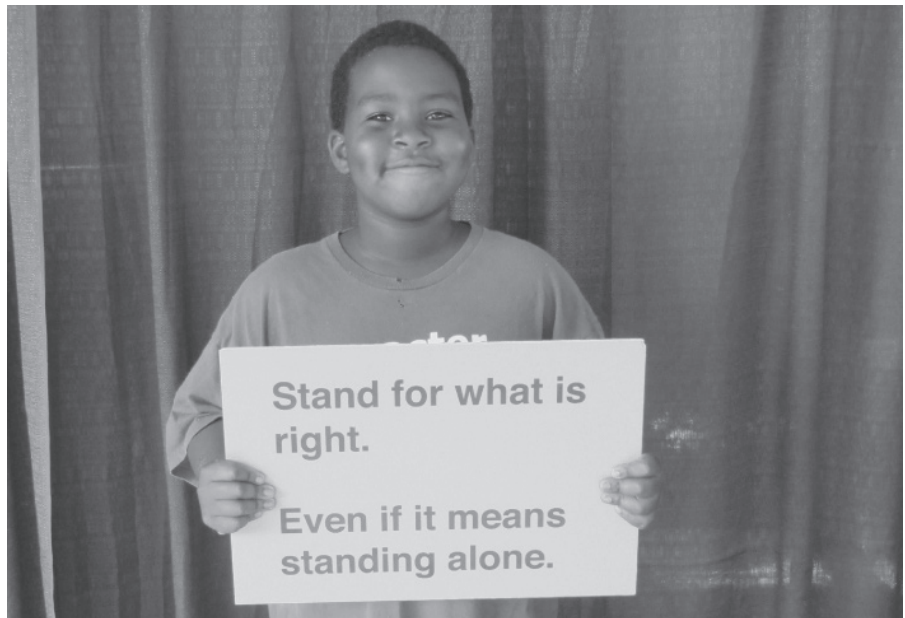
Before we suggest others improve their civility, let’s work on improving our own. What can you get better at?

## **Make character a priority at home.**

If you’re a parent, be intentional about teaching values like the Six Pillars to your kids. One way to talk about character at home is by creating a family pact.

A family pact is an agreement of your values. It focuses on what is most important in your lives and relationships.

Having a written copy of your pact provides your family with a reminder on the expectations in your home. Every family’s values are different and so every family’s pact will be different.



How to create your family pact:

- Explain that a pact is an agreement between everyone in the family. This pact will be an agreement on what values are most important in your family.
- Ask each family member to contribute ideas to the pact. As a family, go through the ideas and determine which items reflect your most important family values.
- Turn those values into statements. How will you act?
- Post your family pact in a prominent place in your home. Or, you may want to make multiple copies and give them to each family member.
- You could have each member of the family sign the pact.
- Don’t forget to regularly talk about your pact and make any updates to your pact as needed.

How to use it:

Your family can use your family pact as a reminder of expected behavior. You can also refer back to it as issues arise. For example, “Our pact reminds us to take care of our pets; I would like you to please feed the dog.” Or, “We agreed in our pact that we would always tell the truth. I would like you to please tell me the truth about what happened at the park.”

If you need help getting started, check out our Parent’s Guide to Teaching Character – its free on our resource website [www.raycenter.wordpress.drake.edu](http://www.raycenter.wordpress.drake.edu)

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# Civility and Character

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## **Be proactive.**

Where can you influence others in a positive way? Use that opportunity to encourage civility.

You can positively influence your workplace or community by advocating for meetings that start with civility. To help your meeting stay respectful, it is helpful to set expectations at the beginning of a meeting. As a group, determine what a respectful meeting looks like. Once everyone agrees with that list, you can use it as a reminder of agreed behavior.

In case you don't have time to determine expectations, here are a few examples. To have a respectful meeting, we will:

- Listen attentively
- Respect the opinions of others
- Keep an open mind
- Give constructive comments, suggestions and feedback
- Avoid personal attacks
- Remember the things we have in common
- Value people, the process, and the results

You can download a free copy of seven Tips for a Respectful Meeting from our resource library at [www.raycenter.wordpress.drake.edu](http://www.raycenter.wordpress.drake.edu).

## **Highlight civility and good character when you see it**

We don't have to look very far to find news stories that fill us with sadness, fear or anger. We can't ignore the negative – it is a part of the human experience and can move us to improve the world around us. We can also be inspired by the good around us – and those stories don't always get the platform they deserve.

One of the ways that we try to recognize the good things happening in our state is through the Iowa Character Awards. Iowans are invited each spring to nominate an individual or organization for their good character.

Additionally, we present The Ray Award to an individual who has shown good character by being an exemplary role model. In December, The Ray Center announced that Iowa native Ashton Kutcher will be the 2017 Ray Award recipient.

Mr. Kutcher will accept the award on April 8, 2017 at The Ray Center's All-Star Evening in West Des Moines. An All-Star Evening is presented by Hy-Vee and benefits The Ray Center's programs, including CHARACTER COUNTS!

This award is The Ray Center's highest honor and is presented each spring to an individual who demonstrates good character as a role model and reflects former Gov. Robert D. Ray's lifelong commitment to civility and character development. Past recipients include Norman Borlaug, Hayden Fry, Dan Gable, Fred Hoiberg, and Shawn Johnson.

"Ashton is a leader in the next generation of Americans who are passionately working to bring positive change to the world," said former Governor Robert D. Ray. "Ashton continues to be guided by his Iowa values and puts his character into action with efforts such as funding 132 Iowa school projects or helping Iowans after natural disasters. We are honored to have the opportunity to celebrate his achievements as a philanthropist, activist and thought leader."

Kutcher, along with fellow Iowan Dallas Clark, co-founded The Native Fund, a non-profit organization that is committed to raising funds and organizing resources that can be used to assist the people of Iowa in their times of need ([www.thenativefund.org](http://www.thenativefund.org)). Kutcher is also the co-founder of Thorn: Digital Defenders of Children ([www.wearethorn.org](http://www.wearethorn.org)). Thorn drives technology innovation to fight the sexual exploitation of children. Additionally, he co-founded A Plus, a digital media company devoted to spreading the message of positive journalism, a kind of storytelling that focuses on our shared humanity. In 2016, A Plus was purchased by Chicken Soup for The Soul.

More information about Mr. Kutcher and the Ray Award is available at [www.AllStarEvening.org](http://www.AllStarEvening.org).

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- k. Actual registration costs for informational meetings or sessions which assist a public official or public employee in the performance of the person's official functions. The costs of food, drink, lodging and travel are not "registration costs" under this paragraph. Meetings or sessions which a public official or public employee attends for personal or professional licensing purposes do not qualify.

There are a few other less common exceptions, which can all be found in Iowa Code §68B.22.

So what do you do if you receive a prohibited gift? You have several options: you can return the gift, you can pay fair market value for the gift so that it is no longer a gift or you can donate the gift to a charity or public body within 30 days of receipt.

You may also contact Megan Tooker at the Iowa Ethics and Campaign Disclosure Board if you have any questions about the gift law at 515.281.3489 or [megan.tooker@iowa.gov](mailto:megan.tooker@iowa.gov).

## Open Meetings

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In answering the question of whether the administrator can legally be another supervisor's agent, the Court considered the common law of agency to resolve the ambiguity in the statute. The Court held that support staff can function as an agent or proxy to a supervisor. The Court struck down the district court opinion for not including agency principles in its legal analysis and remanded for reconsideration of the question with agency principles in mind. The Court held that supervisors using agents to deliberate on their behalf is the legal equivalent of an in-person gathering of a majority of supervisors and extended the definition of a meeting for purposes of Iowa Code §21.2(2) to include an in-person gathering attended by a majority of supervisors, including an agent or proxy for one or more supervisors.

The decision has raised numerous questions and differing opinions concerning what the impact of the ruling will be on governmental bodies, particularly on those with smaller memberships. To what extent could this decision stifle the ability of staff to meet with board or council members to discuss projects or proposals outside formal open meetings? Could the decision impact the ability of a governmental body to work efficiently and effectively?

Best Practices: Save your deliberations for the public, open meeting. It is best when people can hear not only your decision, but the rationale for the decision.

## Civility and Character

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### Where do we go from here?

We're going to keep working on promoting good character and civility, and we hope you'll join us. Find us on your favorite social media channel or online at [www.drake.edu/raycenter](http://www.drake.edu/raycenter).

About The Ray Center: The Robert D. and Billie Ray Center provides character and leadership development strategies to improve civility and develop ethical leaders throughout the world. Through public awareness and programming grounded in research, The Ray Center features two programs, CHARACTER COUNTS! and *Excellence with Integrity*. Our initiatives benefit people of all ages and are easily adaptable for families, schools, workplaces, athletic teams, and organizations.

# Researching Iowa Law

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## Researching Iowa Law

### Iowa Code

You can access the Iowa Code in a variety of different ways. The most traditional way is through the hardcover books of the Iowa Code. I like looking at the hardcover book version of the Code because it allows me to highlight language, make notes, or put in sticky tabs for Iowa Code sections I need to refer to frequently. The biggest hurdle to searching the Iowa Code this way is to make sure you are using the most up-to-date version. Hardcover books are printed every other year, in odd years. Supplements come out in the even years. The first volume begins with a table of contents for the entire Iowa Code, each volume contains a table of contents for the particular volume and there is a more detailed table of contents at the beginning of each Code Chapter. There used to be a printed, separately bound “Index” volume that was very helpful if you didn’t know what Code Section was needed. Unfortunately, this is not printed anymore, and so you will need to rely on the Table of Contents to direct you.



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I also do a lot of my Iowa Code research online. There are a couple of advantages to using this research tool: 1) it tends to be more up-to-date; and 2) you can form your own custom searches. To search the Iowa Code online go here: <https://www.legis.iowa.gov/publications/search#advanced>

From this site, use the drop-down boxes on the upper left of the screen to select the source you want to search. For purposes of this article, select “Iowa Laws and Rules” and then “Code of Iowa” and finally “2016.”

On the right side of the screen, you will see various search text boxes:

- Use the “containing all these words” box if you want to create your own keyword search. For example, you might type in county election bonds. This box is a Boolean search – meaning, you must use quotation marks to link words (or just use the “containing this exact phrase” search box).
- Use the “not containing any of these words” in conjunction with other boxes. Continuing our county bonding example, when you type in “county election bonds” in the “containing all these words” box, one of the responses is Iowa Code §174.17, which talks about the election process for the issuance of bonds of county fairs. If you want to narrow your results, and not see anything about county fairs, then you might type in “fair” in the “not containing any of these words” box in addition to entering “county election bonds” in the “containing all these words” box.
- Use the “containing one or more of these words” box when there are couple of terms that might describe what you are looking for, and you aren’t sure which is used in the particular Code section. For example, some Code sections use the term “municipality” to encompass various types of local governments. If you are looking for a county Code section, but think that the term “municipality” might be used, then you could type the terms county and municipality into this search box to get results for both terms.
- Use the “containing this exact phrase” when you have terms that you want to search for in a particular order. This will get you more tailored search results when you are fairly confident on the terms you are searching for. For example, searching for “open meetings” will only get you Code sections that have those two words side-by-side, and won’t pull up related Code sections on things like “open records.”
- The final box is “containing words near each other.” I don’t use this search box very often, but you could use it for situations where you might only be able to remember part of a search term. For example, if you wanted to search for Code sections on general obligation bonds, but couldn’t remember the word “obligation” in the phrase, then you could just put general bonds into this search box.

Continues on page 11.

# County Finance Overview

## County Finance Overview

As newly elected county officials take office and re-elected and holdover county officials continue their work, one of the first and most significant items to tackle in the new calendar year is the county budget. Department heads and boards of supervisors are already in the process of estimating revenue and determining expenditures for FY 2018, which begins on July 1. This article is meant to serve as an overview of the sources of revenue and areas of expenditure that counties have.

Property taxes are the primary source of income for over two thirds of Iowa counties, and statewide a total of 49.7% of county revenue comes from property taxes. In addition to the 68 counties where property taxes are the leading source of revenue, there are another nine counties where it is the second highest source by less than two percent. Though it does not translate directly to the revenue generated because of different locations and tax rates, it is interesting to look at the taxable valuations by class of property. For FY 2017 (assessment year 2015) residential property made up 52.1% of the total statewide, agricultural 20.3%, commercial 15.6%, industrial 3.7%, multi-residential 2.4%, utilities 3.2%, and other 2.9%.

Another large source of income for counties is intergovernmental revenue, from where a total of 31.9% of county revenue is generated statewide. A total of 30 counties budgeted for intergovernmental funds to be their top source of revenue for FY 2017. Intergovernmental revenues include state road use taxes which are collected by the state and distributed to the DOT, cities, and counties based on an established formula, franchise taxes imposed on financial institutions, state replacements of various property tax credits such as the Homestead Credit and the Business Property Tax Credit, various state and federal grants, and pass-through revenues.

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## Researching Iowa Law

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A note about how search results are displayed: after doing a search, if you forgot to narrow your results to 2016 Iowa Code Sections, you can still do that afterwards by using the drop-down options on the left of the screen. Also, the default results display is by best match – you have several options to change this via a “Sort By” drop down in the middle of the top of the screen. I prefer to view in order by name, which works out to be numerical order for Iowa Code Sections.

### Other sources of Iowa Law

You can also look up legislation and administrative rules through this same page. Attorney General Opinions can be searched here: [https://govt.westlaw.com/iaag/Index?\\_lrTS=20161129211858207](https://govt.westlaw.com/iaag/Index?_lrTS=20161129211858207). Select “Use Terms & Connectors” for a Boolean search or “Natural Language” to just type in a phrase without exact search terms. Recent and archived opinions of the Iowa Supreme Court can be found here: [http://www.iowacourts.gov/About\\_the\\_Courts/Supreme\\_Court/Supreme\\_Court\\_Opinions/](http://www.iowacourts.gov/About_the_Courts/Supreme_Court/Supreme_Court_Opinions/). For Iowa Appeals Court opinions, go here: [http://www.iowacourts.gov/About\\_the\\_Courts/Court\\_of\\_Appeals/Court\\_of\\_Appeals\\_Opinions/](http://www.iowacourts.gov/About_the_Courts/Court_of_Appeals/Court_of_Appeals_Opinions/). You can also sign up at either of the court sites to get email updates when new opinions are released. Iowa agency opinions that might be of interest, include the Iowa Public Information Board (go here: <https://www.ipib.iowa.gov/rulings>) and then select the type of ruling you want to look at (advisory opinions, declaratory orders, etc) via the drop-down on the top right of the screen) or the Iowa Ethics and Campaign Disclosure Board (advisory opinions are posted here: [http://www.iowa.gov/ethics/legal/adv\\_opn/advopn.htm](http://www.iowa.gov/ethics/legal/adv_opn/advopn.htm)).

Please contact me with any questions about how to locate a source of Iowa law, and please always talk to your county attorney for advice prior to making a decision on a legal matter.

# County Finance Overview

Continued from page 11.

The remaining sources of county revenue are much smaller than the top two on a statewide basis, but some counties may see some variation depending on individual circumstances. Other county taxes account for 7.5% of county revenue statewide and include local option sales taxes (LOST), hotel/motel taxes, gambling revenue, tax increment financing (TIF) revenue, and utility replacement excise taxes for electric and natural gas utility property. Charges for service make up 4.7% of county revenue and are revenues from transactions where the customer benefits from the goods and services provided such as liquor licenses and building permits. The remaining revenue is spread among general long-term debt proceeds, fixed asset sales, delinquent property taxes, penalties and interest, licenses and permits, use of money and property such as earnings from investments or rental income, and other miscellaneous revenue such as special assessments, contributions and donations, forfeitures and defaults, and fines from violations of county ordinances.

Like the main sources of county revenues, there are two primary areas of expenditure that make up a large portion of the statewide total: roads and transportation, and public safety and legal services. Roads and transportation accounts for 24% of county expenditures on a statewide basis, and includes the design, construction, maintenance, repair, and replacement of county roads and bridges. Public safety and legal services makes up 22.5% of county expenditures and includes uniformed patrol services, jail administration, communications, emergency management, criminal prosecution, and court related costs.

Nonprogram expenditures total over 18% of total spending on a statewide basis. This includes capital projects such as certain road projects or a new county building, and debt service including principal and interest payments on long-term debt. Administration expenses are budgeted at 10.6% statewide and include salaries, wages, and some benefits for certain employees, as well as insurance costs and general office expenses. Physical health and social services account for 8.4% of expenditures and include services to the poor, to elderly persons, and to pregnant women, as well as administrative expenses for the offices of public health, general assistance, and veterans' affairs. County environment and educations makes up 6.5% of expenditures and includes expenses for environmental improvement, conservation and recreational services, land use control, economic development, county fairs, and libraries. Counties budgeted 6.2% for mental health and disability services which includes services and treatment for mental health/illness, developmental disabilities, and brain injuries. The final 3.6% of county expenditures is on government services to residents, which includes many state services provided at the local level such as election administration, motor vehicle registration, driver license services, and recording of public documents.

As I previously stated, every county is different. While every county works within these broad categories, your county may generate more revenue from property taxes or spend more on public safety than a neighboring or similarly sized county. This article was intended to be a summary of the statewide numbers and an overview of what falls under each category of revenues and expenditures. For more specific information about your county and similar counties (be it geographically, population, budget size, etc.) please visit our website at [www.iowacounties.org](http://www.iowacounties.org) and click on the Member Resources tab at the top. There you will find our County Financial Overview, Research Tools, and Salary Survey among other helpful resources and information. As always, we at ISAC stand ready to assist you so please contact us, and direct any questions or requests for additional information to [lbeenken@iowacounties.org](mailto:lbeenken@iowacounties.org).



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# ISAC Legislative Communications

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## ISAC Legislative Communications

ISAC has a number of tools that keep our members informed and involved during the legislative session. Having a membership that is active in the legislative process is imperative for ISAC to be successful at the Capitol.

## ISAC Update

The ISAC Update is a weekly email newsletter that is sent to all ISAC members (and other interested parties) on Friday mornings that focuses on timely legislative issues and topics of importance to county officials. Non-legislative announcements regarding conferences, county eligible awards and grants, etc. are also included. The ISAC Update is arguably the most important publication that we create and send to our members. It is sent on a weekly basis in order to keep our membership informed about the legislation that will affect county government. The legislative policy team works hard each week to report these topics to you, so that you are educated when talking to your legislators.



**Rachel Bennett**

ISAC Communications and Marketing Manager  
[rbennett@iowacounties.org](mailto:rbennett@iowacounties.org)

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We send out special edition and/or call to action ISAC Updates during the week when it's urgent for our membership to contact their legislators regarding a certain bill or topic. Again, if you receive this type of email from us and the bill will have a direct effect on your office, we ask that you contact your legislators and voice your concerns or support.

## Legislative Forums

Included in the ISAC Update are links to the legislative forums held by the legislators around the state. By receiving this email on Friday morning it should enable you to have all of the information and talking points that you need to visit your legislators during their forms and speak to them about the important issues that would affect county government – both positively and negatively.

## Legislative Comment Form

The Legislative Comment Form is included on our website and linked after each covered topic in the ISAC Update. Any information that you can provide us about how a bill may directly affect your county is extremely useful information at the Capitol. If you talk to your legislator about a specific bill, you can use this form to update us about your interaction. If you have a question about a bill's contents or question our interpretation of its contents this form can be used. This tool is a quick and easy way for you to get your feedback directly to us.

## Tracking Tool

The ISAC Tracking Tool is a great website that allows you to track legislation that will have possible effects on county government. This tool is sortable and searchable by every field, including affiliate. Fields include file and bill number, title, a brief description, ISAC staff member/s assigned to the bill, ISAC position, and status of the bills in the legislative process. Find this informative tool on the ISAC website under the Legislative tab.

We strive to send out communications that are as easily readable, concise and as informative as possible. If you have any suggestions that could make our communications better, please don't hesitate to contact me at 515.244.7181 or [rbennett@iowacounties.org](mailto:rbennett@iowacounties.org). An informed membership is crucial for our association to be successful.

# ISAC Meetings

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**Kelsey Sebern**  
Meeting/Event Administrator  
[ksebern@iowacounties.org](mailto:ksebern@iowacounties.org)

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very similar to past years including ample affiliate time.

## Future Conference Dates and Locations

2017 ISAC Legislative Conference – March 9-10, Des Moines Marriott Downtown

2017 ISAC Annual Conference – August 23-25, Veterans Memorial Community Choice Credit Union Convention Center

2018 ISAC Legislative Conference – March 15-16, Veterans Memorial Community Choice Credit Union Convention Center

2018 ISAC Annual Conference – August 22-24, Veterans Memorial Community Choice Credit Union Convention Center

2019 ISAC Legislative Conference – March 14-15, Veterans Memorial Community Choice Credit Union Convention Center

2019 ISAC Annual Conference – August 21-23, Veterans Memorial Community Choice Credit Union Convention Center

2020 ISAC Legislative Conference – March 12-13, Veterans Memorial Community Choice Credit Union Convention Center

2020 ISAC Annual Conference – August 26-28, Veterans Memorial Community Choice Credit Union Convention Center

## 2017 County Day at the Capitol and Legislative Conference

Registration for this year's events will open at 8:30 am on Wednesday, January 11. You must be registered for the Legislative Conference prior to making hotel reservations through the Housing Bureau website. Registration for County Day at the Capitol is free, but we do ask that you register so that we have enough food for everyone.

More details about both events are on the ISAC website under the Meetings and Events tab.

# ISAC Board Meeting Summary

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Due to a lack of space in this month's issue and a great number of minutes in the last few months, the full summaries will not be published in the magazine. Instead, please find the full copies of minutes from all past board meetings on the ISAC website under the About tab or at the following link:

Minutes that have not been published in *The Iowa County* magazine include:

- November 30, 2016 - ISAC Board of Directors Meeting
- November 30, 2016 - ISAC Fall School of Instruction General Session
- December 14, 2016 - ISAC Board of Directors Meeting

## IPERS Investment Board Report

A retirement plan gets more important to us as we move closer to that magic date when we will move out of the workforce and into the retired class. Most of us have dreams of travel, recreation and other activities we hope to have time for when we leave the workforce.

If any of us knew we were going to live to be 100 years old, we would make sure we had a plan to care for our wants and needs during those years. Some of us will live well into our retirement years, others not so far. A basic rule of a fund such as IPERS is that we must take into account those segments of the population who will live many years into retirement and those who will not. We need to be prepared to meet our promises to all our retired members.

Our contribution rates are established partly based on professional actuarial estimates and assumptions of how long our retired members will live. These estimates however are moving targets, so they are reviewed yearly for trends of actual experience versus what we have been given to expect. If changes to contribution rates become necessary, the sooner we make adjustments the easier it is to stay on track.

Each year the contribution rate required to sustain our fund is compared to what is called the Actuarial Contribution Rate - that is the rate we pay into the IPERS fund (currently 14.88% of our pay) that is the estimated rate required to pre-fund all our liabilities. Note that an important concept here is PRE-FUND! Our IPERS fund is designed to be able to pay all future obligations to current members even if all public employment ceased on any given day.

That 14.88% contribution rate has been established by the Iowa Legislature. There are built in adjustments that will occur if the difference between the actual contribution rate and the required contribution rate goes past certain thresholds that have been established by Iowa Law.

All that is to say that in spite of what some of us have read in the news or hear from others, IPERS is governed by people who understand how important it is to keep the retirement system strong.

The Benefits Advisory Council (BAC) meets six times a year to review any proposed changes in benefits. The Investment Board meets throughout the year and reviews the various investment portfolios, asset allocations, and goals. We meet in December each year to review the most recent year's analysis of the Actuarial Valuation.

At our December 1, 2016 meeting we reviewed the fund status as of June 30, 2016. Based on that date, the unfunded actuarial liability was \$5,586,000. Our funded ratio as of June 30 was 83.9% using our actuarial asset fund value of \$29,034,000. Since our contributions are actually above the actuarial rate, we do expect IPERS will be fully funded over the course of the closed amortization period that was established in 2014.

All benefits, assets and future contributions are taken into account when determining which of many possible scenarios is most likely to occur. IPERS is a strong retirement fund. Our funding status is monitored constantly. Our goal is to keep it strong by spotting trends and making whatever adjustments are necessary and IPERS has a plan to reach full funding status.



**Wayne Walter**

Winneshiek County Treasurer  
[wwalter@co.winneshiek.ia.us](mailto:wwalter@co.winneshiek.ia.us)

# 2016/2017 Calendar

## January 2017

- 18-19 New County Officer's School  
(Holiday Inn Airport, Des Moines)  
20 ISAC Board of Directors Meeting  
(ISAC Office)

## February 2017

- 2 Supervisors Statewide Meeting  
(Embassy Suites Des Moines Downtown)  
9 ISAC Board of Directors Meeting  
(ISAC Office)  
25-1 NACo Legislative Conference  
(Washington, D.C.)

## March 2017

- 8 County Day at the Capitol  
(Iowa State Capitol, Des Moines)  
9-10 ISAC Legislative Conference  
(Des Moines Marriott Downtown)

## April 2017

- 7 ISAC Board of Directors Meeting  
(ISAC Office)  
13 ISAC HIPAA Program Training  
(Courtyard by Marriott - Ankeny)  
23-26 ISSDA Civil School  
(Holiday Inn Airport, Des Moines)  
26-27 Smart Connections Conference  
(Holiday Inn Airport, Des Moines)

## June 2017

- 15 ISAC Board of Directors Meeting  
(ISAC Office)

## July 2017

- 21-24 NACo Annual Conference  
(Columbus, Ohio)

## August 2017

- 22 ISAC LPC Retreat  
(Veterans Memorial Community Choice  
Credit Union Convention Center, Des  
Moines)  
23-25 ISAC Annual Conference  
(Veterans Memorial Community Choice  
Credit Union Convention Center, Des  
Moines)

## September 2017

- 14 ISAC LPC Meeting  
(ISAC Office)  
17-20 ISSDA Jail School  
(Holiday Inn Airport, Des Moines)  
27-29 ISAC Board of Directors Retreat  
(Humboldt County)

## November 2017

- 16-17 ISAC Board of Directors Meeting  
(ISAC Office)

## December 2017

- 3-6 ISSDA Winter School  
(Holiday Inn Airport, Des Moines)

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).

## **Future Conference Dates and Locations**

- 2017 ISAC Legislative Conference – March 9-10  
(Des Moines Marriott Downtown)  
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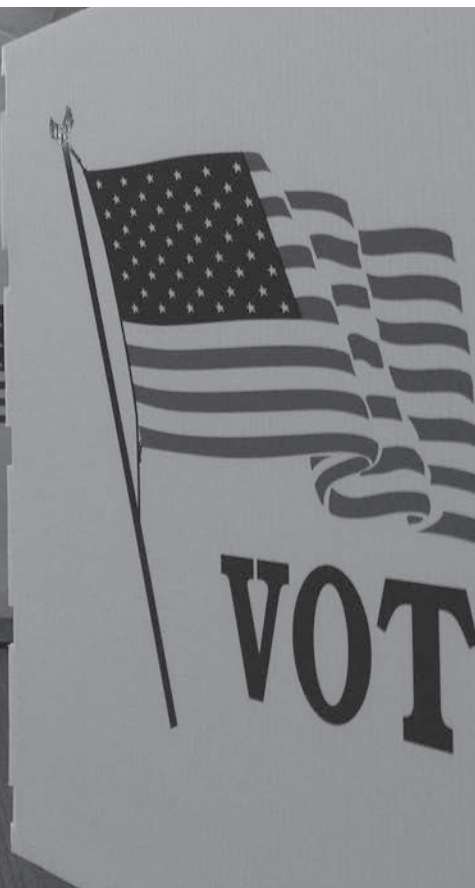
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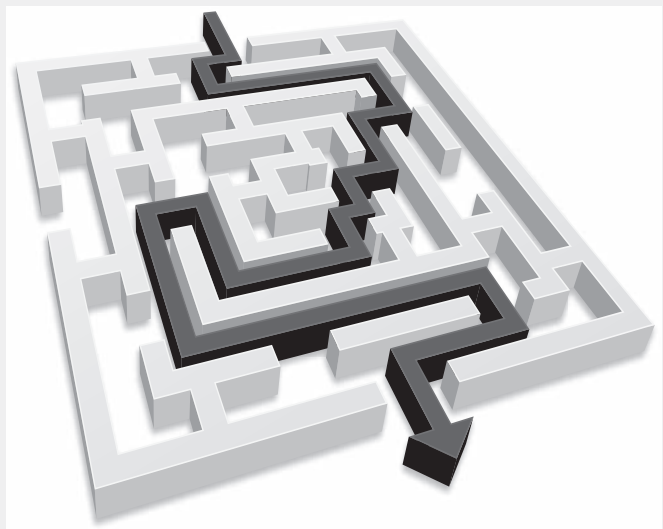


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