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Lori Elam - Scott County Community Services
Dan Cohen - Buchanan County Conservation Director
Lori Morrissey - Story County Emergency Mgmt.
Mike McClain - Jones County Engineer
Jon McNamee - Black Hawk County Environmental Health
Wayne Chizek - Marshall County IT/GIS
Terri Henkels - Polk County Public Health
Nancy Parrott - Pottawattamie County Supervisor
Mike Balmer - Jasper County Sheriff
Harlan Hansen - Humboldt County Supervisor
Melvyn Houser - Dubuque County Zoning
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Sam Watson - Information Technology Specialist

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.
2010 Statewide Supervisors Meeting - February 11
The Iowa State Association of County Supervisors will hold its annual winter meeting on Thursday, February 11, at the Holiday Inn Airport, 6111 Fleur Drive, Des Moines. To receive the pre-registration rate of $55, please register by Monday, February 1 at www.iowacounties.org. After this date, all registrations must take place on-site at the Holiday Inn Airport for a fee of $60.

ISAC has contracted a hotel room block at the Holiday Inn Airport for the statewide supervisors meeting. Hotel room rates are $85/single and $95/double per night plus tax. When reserving your sleeping room arrangements, please call the hotel directly (515.287.2400) and ask for the “Iowa State Association of Counties” group rate. Hotel check-in is at 3:00 pm, and check-out is at 12:00 pm.

This year’s agenda theme is “The Effect of State Actions on County Budgets.”

We strongly encourage you to use the ISAC website, www.iowacounties.org, to gain more information about the following three events. I will be on maternity leave during these events. However, please don’t hesitate to contact Rachel Bicego at rbicego@iowacounties.org or 515.244.7181 if you have any event questions during my leave. Thanks so much for your continued support of ISAC events!

By: Stacy Homer
ISAC Meeting/Event Administrator

2010 County Day at the Capitol - March 4
Mark your calendars now for the second annual County Day at the Capitol event on Thursday, March 4. This event will begin at 9:00 am in the Wallace Building auditorium with special legislative updates. After the legislative presentations, everyone will travel to the Capitol. The time at the statehouse will give county officials the opportunity to participate in the lobbying process by meeting with their legislators. We have secured space in the Capitol Rotunda for affiliate displays. This will give each individual affiliate the opportunity to introduce legislators and the public to your important roles in the effective administration of county government.

Lunch will be provided for all legislators and attending county officials in the Capitol Rotunda West Wing. This will again give county officials the opportunity to interact with legislators. Event registration will begin on Monday, January 25 at www.iowacounties.org. Even though the event is free, we strongly encourage you to register prior to the event so we can have an accurate lunch count to eliminate any unnecessary costs.

In order to have the opportunity to meet with your legislators on this day, each county is encouraged to set up meetings with their legislators in advance. Most days of the session are extremely busy and having a scheduled time with your legislators is very important to make the most of your day. As an ISAC member county it is important to be involved in the legislative session and to work to promote ISAC’s legislative priorities and objectives. County Day at the Capitol will give our members an opportunity to support ISAC’s efforts and work toward improving county government.

We strongly encourage you to use the ISAC website, www.iowacounties.org, to gain more information about the following three events. I will be on maternity leave during these events. However, please don’t hesitate to contact Rachel Bicego at rbicego@iowacounties.org or 515.244.7181 if you have any event questions during my leave. Thanks so much for your continued support of ISAC events!
2010 ISAC Spring School of Instruction - March 24-25
Des Moines Marriott and Renaissance Savery
Sponsored by County Risk Management Services, Inc.

It’s hard to believe that registration for the 2010 ISAC Spring School of Instruction has already opened and we’re in the midst of conference planning. The new two-day conference format will take place on March 24-25, 2010 at the Des Moines Marriott Downtown and Renaissance Savery Hotel. We first would like to thank County Risk Management Services, Inc. for serving as the 2010 spring school sponsor. Other conference sponsorships are coming in daily and we would like to thank all of the other companies who have decided to support the spring school. Please take a moment to view a list of our conference sponsors on the conference website (http://www.iowacounties.org/SpringSchool.htm).

You can also find all of the information that you need to prepare for the spring school at the conference website. From conference registration information to affiliate agendas to educational seminars, the website is updated on a regular basis with new and important conference details. Please pre-register for the spring school! This greatly helps us to plan accordingly for conference meals and materials. The last day to pre-register will be Monday, March 8, 4:30 pm. After that date, all registrations must take place on-site in Des Moines, and you will be charged the at-the-door registration fee of $130. Please note that your name badge is REQUIRED for ALL conference events.

Here are some key details to remember when registering and making hotel reservations for the spring school. This fairly new registration process includes both your conference registration through the ISAC website and your hotel accommodations through the Iowa Housing Bureau. Thanks in advance for your understanding of these new registration revisions, which we believe is beneficial to all our conference attendees as it gives everyone a fair opportunity to reserve their conference hotel room. This process is unchanged from that of the 2009 fall school.

Before you are able to reserve a hotel room, you MUST register for the spring school at www.iowacounties.org. After registering for spring school on the ISAC website, you will receive an email confirmation from ISAC which will contain instructions and a link to reserve your hotel room through the Iowa Housing Bureau. You may only reserve ONE hotel room per conference registration and the name on the reservation must match the name of the meeting registration made on the ISAC website. Please DO NOT call any of the ISAC conference hotels to reserve your hotel accommodations. Hotel room reservations made at ISAC conference hotels will NOT be valid if you call to reserve a room or reserve a room on the hotel website. You MUST go through the Iowa Housing Bureau after registering for the conference to reserve a hotel room.

After registering for a hotel room through the Iowa Housing Bureau’s online system, you will receive an acknowledgement email by the next business day from the Iowa Housing Bureau. If you DO NOT receive an acknowledgement email from the Iowa Housing Bureau by the next business day of making your hotel reservation online, please contact them promptly at the 515.286.4960 or 800.451.2625.

The ISAC conference room blocks will only be available until 4:30 pm on Friday, February 26. After this date, the ISAC conference room blocks will be closed and the special conference rates will be unavailable. If you have to make a change or cancellation to your hotel accommodations prior to Friday, February 26, please contact the Iowa Housing Bureau directly at 515.286.4960 or 800.451.2625. The ISAC conference hotels will receive the reservation lists from the Iowa Housing Bureau on Monday, March 1. The hotel of your choice will send a confirmation number to confirm receipt of your reservation. After Monday, March 1, you may contact the hotel directly for any changes to your reservation.

Please remember that there is an ISAC Hotel Cancellation Policy and it will be in effect for the spring school. No cancellations will be accepted and no refunds will be given after Tuesday, March 2. If you choose to cancel your hotel reservation, you will be charged a cancellation fee, which is one night’s lodging plus taxes to the credit card on file. Name changes on guest room reservations will be accepted.

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**Agenda - ISAC Spring School of Instruction**

**Wednesday, March 24**

- 8:00 am - ISAC Registration (Marriott Exhibit Hall)
- 8:00 am-9:00 am - SilverStone Group Continental Breakfast (Marriott Exhibit Hall)
- 9:00 am-10:15 am - ISAC Educational Seminars (Marriott Ballroom)
- 10:30 am-11:45 am - ISAC Educational Seminars (Marriott Ballroom)
- 12:00 pm-1:00 pm - Box Lunch (Marriott Exhibit Hall)
- 1:00 pm-3:00 pm - ISAC General Session (Marriott Ballroom)
- 3:00 pm-4:00 pm - Ice Cream Social (Marriott Exhibit Hall)
- 4:00 pm-5:30 pm - Affiliate Time (Marriott and Savery)
- 8:00 pm-11:30 pm - Social Event/Dance (Savery Ballroom)

**Thursday, March 25**

- 7:30 am - ISAC Registration (Marriott Pre-Function Area)
- 7:30 am-8:00 am - ISAC Morning Refreshments (Marriott and Savery Pre-Function Areas)
- 8:00 am-4:30 pm - Affiliate Time (Marriott and Savery)
New Year, New Legislative Process

By: Linda Hinton
ISAC Government Relations Manager

The ISAC Board of Directors and staff have been discussing all aspects of the legislative program for a number of years. Staff has made numerous changes to improve the timing and the extent of the information to which county officials have access. The legislative tracking tool provides information on every study bill and bill introduced by each session of the General Assembly. This mass of information can be sorted in a variety of ways to make it meaningful to the user.

This year the decision was made to make a concerted effort to trim the number of objectives that the association would pursue. This decision was particularly timely since the state’s budget situation makes the usual requests for additional funding unlikely at best. In addition, the Board decided to publish the policy statements and the legislative objectives separately. The objectives are published in a book that has been shared with the legislators. The policy statements are on the ISAC website, www.iowacounties.org, for reference by members, staff and legislators.

At their December meeting the ISAC Board of Directors took the next step in streamlining the legislative proposal development process. They approved a new process, which will become effective at the end of the current session, for the development of the 2011 ISAC Legislative Priorities.

After reviewing the processes used by other state associations and analyzing the issues presented by the current steering committee process, ISAC staff recommended to the Board that the seven steering committees be replaced by a Legislative Committee made up of two representatives of each affiliate. This committee will start meeting as soon as session is over. This year, it is expected that the first meeting will be in April. In normal years, the expectation would be that the first meeting after the end of session would be in May. At that meeting, the committee will review the outcomes of the 2010 legislative session and lay the groundwork for the development of the 2011 platform.

ISAC will use the district meetings, which are scheduled to occur in May this year due to the shortened session, to solicit input on new objectives and the continuation of prior objectives from the membership at the general session and the affiliates during their individual meetings. In addition, staff will make every attempt to attend the affiliate conferences where legislative objectives are proposed.

A form for members to make proposals for objectives is being developed and will be published on the ISAC website. In the past, staff has found that not all of the information necessary to adequately evaluate a proposal has been provided and the form is designed to make sure that every idea is adequately fleshed out before being adopted. The information needed for the form is the overall issue, the individual or affiliate putting forth the issue for consideration, a brief history on the issue, legislators who have been or could be contacted in regards to the issue, any known objections to the issue, and any other information that would help with understanding the issue. This information would assist the Legislative Committee in determining the viability of the suggestion, as well has help policy staff in working the issues through the legislature.

The Legislative Committee will meet in July and August to develop the legislative platform including top priorities to present to the ISAC Board of Directors. The ISAC board will review the proposal at either their September retreat or October board meeting. Moving the board approval up a month gives policy staff a draft document with more time to work with legislators to translate the proposals into legislation. Obviously, the objectives are not finalized until the membership votes their approval at the general session at the ISAC Fall School of Instruction.

Once the platform is approved by the membership, the final book that will be presented to legislators will be published and leadership meetings can be scheduled. This year, these meetings occurred in December 2009, rather than January 2010, as had been the custom. This change allowed ISAC to get to legislative leadership and the Governor earlier than usual and before the various legislative participants (House, Senate, majority, minority, and the Governor) had their plans for the session finalized.

During the 2011 session, the Legislative Committee will meet monthly to review the progress of the session. It is planned to have this meeting online so that it is accessible to members from all corners of the state and in all types of weather. The plan is to rewrite the board policy on resolving conflicts between affiliates and between members and affiliates to include this new committee as the first step in the process. With membership from every affiliate and a focus on the legislative process, this group should be in a good position to make recommendations on conflicts to the Board of Directors.
By: Nate Bonnett
ISAC Legal Counsel

Courthouse Policies

Since this is my first real “Legal Briefs” article, and since I am still trying to get a handle on the types of things counties want to hear about from me, I thought I would ease into it this month with some quick analysis of the most common questions I have been receiving from counties. I am always open to suggestions from members on what you would like to hear, changes in format that you might want to see, and last, but not least, a less annoying title than “Legal Briefs.”

Who determines courthouse office closing policies in the event of severe weather?
You may have noticed that winter has been a bit harsh to date. This has included weather so severe that some counties (or officials within counties) made the decision to close up shop early or were unable to open their offices on the worst days. This is not always an easy or popular decision to make. I cannot help you very much with how to make the decision; although when road conditions have deterriorated to the point of being virtually impassable for employees, that might be a wise time to close. I can tell you what the law says and suggest some best practices to deal with those times when the weather isn’t cooperating.

Determining if the courthouse is closed or if an office within the courthouse is closed due to weather is a personnel matter. Numerous Iowa court decisions and Attorney General Opinions have stressed that county offices operate autonomously under an elected head and that the Boards of Supervisors only have such powers as are expressly conferred by statute. McMurry v. Board of Supervisors of Lee County, 261 N.W.2d 688 (Iowa 1978). Some of the areas where Boards of Supervisors have express authority are in determining the number of and approving the appointment of deputies and approving budgets and claims for expenses from other elected officials. Pursuant to Iowa Code §331.502(1), general custody and control of the courthouse has been given to the Auditor, subject to the direction of the Board. This has been interpreted to mean that the Board has superior authority over the courthouse. 2001 Iowa AG LEXIS 13. This includes hours of operation.

Thus, each elected official has authority over other personnel matters relating to their deputies, including, things such as office hours, vacation, sick leave, or holidays. But, as stated in Iowa Code §331.904(4), Boards of Supervisors retain control over these matters for “extra help and clerks appointed by the principal officer.” So, if your office includes a deputy or two and some clerks, the direction is coming from different sources. Further uncertainty can be caused if some offices are open on a particularly brutal day, while others are closed. And, if offices are closed, should employees get paid?

The absolute best advice I can give to avoid the problems associated with closing an office is to have all elected officials agree on and formulate a written policy on how to determine office closures. Policies shouldn’t stop at simply covering how to determine office closures due to inclement weather, but should cover things such as whether employees will get paid during closures, holiday hours, and the use of vacation and sick leave by employees. If your county has already had to deal with this dilemma this winter, use it as an opportunity to initiate communication amongst the elected officials to draft a new policy or improve any policies you already have.

What does it mean to set the number of and approve the appointment of deputies?
As I mentioned above, Boards of Supervisors have expressly been granted authority to determine the number of deputies an elected officer may employ and they have a role in approving these appointments.

Iowa Code §331.903(1) makes it clear that the Board determines the number of deputies, assistants, and clerks for each office in the county. Once the Board determines that number for each office, the principal officer may appoint a deputy, who is then approved by the Board via a resolution. Once the Board passes the resolution approving the appointment, the principal must issue a written certificate of appointment which is filed with the Auditor. The principal officer may revoke the certificate of appointment by writing, which is also filed with the Auditor. As one Attorney General Opinion says, this reflects the well-established rule of law that the power to appoint to an office without a defined term carries with it the power of removal and that deputies are at-will employees who serve at the pleasure of the principal. 1990 Op. Atty. Gen. 97.

The concept that deputies serve at the pleasure of the principal means that they do not serve at the pleasure of the Board. The opinion goes on to say that once the Board has approved an appointment, it has no power to revoke an appointment; that power lies only with the principal officer. The Board may still reduce the number of deputies that an elected officer may have, but it is the principal who must choose which appointment to revoke. With tough budget decisions to make, this situation may become a reality for many counties.

Continues on page 13.
I want to continue the broadband discussion, but focus this month on why having access to world class broadband is so important to rural communities and the potential opportunities it provides.

It is too early to say that just throwing down cable and connecting homes will turn your rural community into an economic magnet for business growth. What we do know for sure is not doing it will ensure that your community will not be a magnet for growth. But since the jury is still out on the economic impact of rural broadband, using parts of the May 22, 2009 FCC report “Bring Broadband to Rural America,” let me explore some other reasons why broadband is important to Iowa’s rural communities.

In the report, the commission noted that “Farmers, particularly those with smaller operations or in more remote locations, can materially benefit from real-time access to weather and crop reports and to databases of local and national agricultural extension services.”

Who would argue that having an interactive (video and audio) training on the safe handling of chemicals would not be beneficial? The farmer could attend these ‘conferences’ without having to drive to a physical location. One hour training would be just that, one hour. Not one hour there, one hour training, and one hour home.

From an educational point of view, the FCC report states that “Students without access to broadband cannot do the same type of homework as their counterparts who enjoy access to broadband, and students in certain rural areas are often many miles away from advanced educational institutions, such as colleges and universities.”

To illustrate this point, some rural Iowa school districts are providing students with laptops. The students who live outside of town don’t have internet access at home. Are they only to do online research at school? Print publishers today are working to refine themselves in the digital era. It is almost a certainty that the textbooks of the future will not be paper, but digital. If digital, where will the content be? Easy answer: the internet. We should ask ourselves, will rural students have access to the same online textbooks as their urban counterparts?

Having access to quality broadband in rural Iowa will give the student the access to these same online resources as students in urban parts of Iowa. Besides textbooks, students would be able to work with their instructors online, do online research and obtain advance credit to work toward college degrees. This access would benefit students of all ages, from those starting junior high to those adults wishing to take remote classes.

The FCC report went on to list other benefits; from access to telemedicine, to public safety to breaking the cycle of rural poverty. So yes, the potential is there to have economic benefits, but even larger is the potential that broadband will improve the quality of the lives for those that reside in rural communities.

At the end of the day, it will most likely take public-private partnerships to bring about universal broadband access to all Iowans. The FCC report used several examples of successful partnerships including: postal service (struggling today, but in 1792 it was a godsend to a basically rural U.S.); transcontinental railroad; electricity; and the interstate highway.

As a specific example, take rural electrification. In 1936, electricity reached only 11.6% of US farms. The world was in the middle of the Great Depression and private utility companies believed that rural, low-density areas were insufficiently profitable. In response, congress passed and the president signed the Rural Electrification Act. The vision was to establish a nationwide electric power generation, transmission, and distribution network. The Act created the Rural Electrification Administration (REA), which financed rural electrification through federal low interest rate loans and loan guarantees. Hundreds of locally-owned utility cooperatives formed across rural America and became the chief mechanism to compensate for the lack of private investment in low-profit rural areas. The REA was so successful that in 1949, it was expanded to include the financing of rural telephone networks.

The following excerpt from the FCC report probably best sums it up:

“The REA public-private partnership is a distinguished chapter in the economic development of the United States. It transformed rural life by boosting the productivity of rural farms and businesses, and allowing rural families to stay connected to the rest of the nation through telephone calls and radio broadcasts. Virtually all industries, businesses, and homes benefited. A shortsighted policy that brought the convenience, innovation, and new opportunities of electricity and telephone service only to urban and a smattering of rural areas could have created two Americas of utility havens and have-nots. We cannot make this mistake today.”
Q: I have been thinking about upgrading to Windows 7, is it worth it?

A: When thinking about upgrading your computer’s operating system, there are a few things to keep in mind before making the transition. First of all, you will need to analyze the features of the new operating system to see if they are of value to you. You will need to verify that the computer can support the new operating system. Finally, you will have to determine if your software programs and peripherals (such as printers, scanners and external drives) are compatible.

First let’s look at the features of Windows 7. If you currently have Windows Vista, you may not see much difference; however, because it is an upgrade of Windows Vista, there have been improvements made. The operating system is faster and has less compatibility issues with peripherals. It works better on older computers than Windows Vista. One of the visual effects that some end users seem to like is the ability to hover over an icon on your task bar and preview the program. The “search” feature is easier, as is networking your computer. Security is also less meddling. If you are a Windows XP user, you may wish to wait until you purchase a new computer; however, if you recently purchased a computer but opted to retain Windows XP versus transitioning to Windows Vista, you may want to make the transition now. Be warned, Windows 7 looks and feels like Windows Vista, not Windows XP, so you will have a few moments of frustration, but over time, I think you will truly feel it was worth it. The good news for those who absolutely love Windows XP and do not want to make the switch yet, Microsoft will be supporting Windows XP until 2014.

If the features are what you want and you have made the decision to transition over to Windows 7 with your current computer, you will need to verify that your hardware will support it and your software and peripherals are compatible. There are a couple of tools to help you in your assessment of your hardware. To check out your computer, software and peripherals you can use Microsoft’s Windows 7 Upgrade Advisor by simply going to the following URL: http://windows.microsoft.com/upgradeadvisor.

The estimated purchase costs on Newegg’s website (with free shipping) for Windows 7 upgrades range from $84.99 for Home Premium to the Ultimate upgrade at $199.99.

Website Note: Please take a moment to register for the ISAC Spring School of Instruction which will be held on March 24-25 at the Downtown Marriott and Renaissance Savery hotels in Des Moines.

If you have a question regarding new technology and would like it addressed in this column, please contact me at 515.244.7181 ext. 315 or norman@iowacounties.org. Until next month, keep clicking!
Kathie Snow, parent, author, and trainer, hosts the Disability is Natural website. She is the author of two books and hundreds of articles that are used by individuals, organizations, and universities around the world. Kathie has presented new ways of thinking about disability for 19 years, and was a keynote speaker last August at the CCMS Annual Conference. Her article reminds us of the personal power we have to make positive or negative differences in the lives of others. Unknowingly, all of us have stepped over the invisible line where trying to help a person with a disability turns into harm when we feel pity toward them or think they need our protection and care. Through awareness, we can choose a new path to enable people with disabilities to direct their own lives, and participate fully in the community where they live and work.

“A Small Footprint”
From the www.disabilityisnatural.com E-Newsletter by Kathie Snow

During the last few years, we’ve become familiar with the concept of having an ecologically “small footprint”—each of us living in such a way that we generate the least negative impact on our beautiful planet. Using less electricity, gasoline, and other fuels and/or drinking tap water instead of bottled water represent some examples of the changes that can make a difference. Simultaneously, many are also working to reverse the existing damage to our planet. What if we applied the same principles to the lives of people with disabilities?

Many children and adults with developmental disabilities have an army of people in their lives (parents, educators, therapists, service providers, and others) who may generate many large footprints in their lives. We can have the best of intentions in providing massive doses of help, but our footprints can unintentionally cause harm when children and adults with disabilities experience learned helplessness and dependence, social isolation and/or physical segregation, and/or other negative consequences. In some cases, the army of footprints in a person’s life may even trample and obscure the person’s identity and humanity.

So... what if we became more intentional about generating the smallest footprint on the life of a child or adult with a disability? And what if we worked hard to reverse any harm that’s already been done?

What if we allowed six-year-old Joe and 40-year-old Mary to make more of their own decisions (and allow them “permission to fail” so they can learn from their mistakes as others do)? What if we provided Joe and Mary with the assistive technology devices, supports, and/or accommodations so they won’t need so many “human interventions” in the form of therapies, “daily living skills,” meeting goals, etc.? What if we focused on ensuring Joe and Mary live more self-directed lives, included in ordinary environments, instead of “protec ting” them in special, artificial, and/or segregated environments? What if we realized that the best help we could provide is to encourage and support Joe and Mary in living the lives they want, instead of what we want? What if we realized that the most valuable influences in the lives of Joe and Mary are the ones they invite into their lives, from family, friends, neighbors, classmates, co-workers, etc., which are generated by love, shared interests, and other ordinary (but precious) affiliations?

Ultimately, what if we thought about ourselves, and wondered how it would feel to have so many people leaving big footprints in our lives? Would that action propel us in a new direction? We can do this, and if we ask, “What will it take,” we’ll generate the ideas and strategies to make it happen.

Maintaining a small ecological footprint demonstrates love and respect for Mother Earth. Leaving a small “intervention/help” footprint in the life of a person with a disability—allowing the person to blossom and experience the freedom, self-direction, and dignity most of us take for granted—represents great love and respect for our brothers and sisters who happen to have disabilities.

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Visit www.disabilityisnatural.com for new ways of thinking!

Continues on page 17.
My name is Mary Beth Mellick, and I’m the new ISAC Fiscal/Public Policy Specialist. On the fiscal side, I’ll be providing staff support on tax and finance issues and fiscal analysis on all legislative proposals affecting counties. On the policy side, I’ll cover issues concerning emergency management, economic development, land use, county revenue and property tax, and transportation.

I was raised in Waukon in Allamakee County, having moved there from St. Louis when I was one year old. My dad was born and raised in Waukon, and after graduating from law school at St. Louis University, moved my mom and I back to his home town so he could start his own law practice. Shortly after moving back, my mom started working as a therapist at the mental health center in Decorah, which is 20 miles west of Waukon. A few years later, my two brothers came along. I still consider Waukon my home and try and make it back as much as I can, especially when my brothers are back from Portland, Oregon and St. Louis. I have a large extended family with many first and second cousins in Waukon, and we try and get together at least once a year.

I earned my B.A. degree in English from Iowa State University, and later a master’s degree in public administration from Drake University. Although I’m new to ISAC, I’m not new to the legislative process or working with county officials. For the past nine years, I was employed by the Legislative Services Agency in the Fiscal Services Division, working primarily on legislation relating to transportation and local government issues.

During my free time, I like to stay active and enjoy hiking, running, seeing movies and live music, and getting together with friends. I also enjoy arts and crafts, and started a side business selling necklaces and magnets I make from epoxy resin. Thanks to friends and family who like to spend money, my business has been quite a success. But I won’t be quitting my day job anytime soon.

In my nine years with the Legislative Services Agency, I always enjoyed working with ISAC and county officials, and I am very excited for the opportunity to continue these relationships in the coming years.
2010 ISAC Board of Directors

Chuck Rieken, Cass County Supervisor, was elected the 2010 ISAC President. He spoke to the audience at the fall school general session and was featured in an article in the January magazine about his goals as president for the upcoming year.

Members of the 2010 Executive Committee
President: Chuck Rieken, Cass County Supervisor
1st Vice President: Marge Pitts, Clay County Auditor
2nd Vice President: Wayne Walter, Winnebago County Treasurer
3rd Vice President: Darin Raymond, Plymouth County Attorney

Ten county officials were recently re-appointed to the ISAC Board of Directors:
Tim McGee, Lucas County Assessor
Dan Cohen, Buchanan County Conservation
Lori Morrissey, Story County Emergency Management
Michael McClain, Jones County Engineer
Jon McNamee, Black Hawk County Environment Health
Wayne Chizek, Marshall County IT/GIS
Terri Henkels, Polk County Public Health

Nancy Parrott, Jasper County Recorder
Harlan Hansen, Humboldt County Supervisor
Melvyn Houser, Pottawattamie County Supervisor

New to the board in 2010 are:
Lori Elam, Scott County Community Services
Mike Balmer, Jasper County Sheriff
Anna O’Shea, Dubuque County Zoning

Past President: Gary Anderson, Appanoose County Sheriff
NACo Board Representative: Grant Veeder, Black Hawk County Auditor

Overall, there are 19 county officials that comprise the 2010 ISAC Board of Directors. Board members are chosen by their affiliate and serve on the ISAC board until they are replaced by their affiliate. The board members’ primary responsibilities include developing and monitoring the ISAC strategic plan, setting legislative priorities, and recommending ISAC’s budget. Executive committee members are chosen by the ISAC Board of Directors and serve a one-year term.

ISAC NACo Representative

NOTICE: Pursuant to the ISAC By-Laws, notice is hereby given that ISAC is accepting applications for the position of ISAC NACo (National Association of Counties) representative. The ISAC NACo representative is selected by the ISAC Board of Directors.

The duties of the ISAC NACo representative include attending four NACo Board of Directors meetings a year around the country and representing Iowa on the NACo Board of Directors.

The ISAC NACo representative is automatically a member of the ISAC Board of Directors as well. The ISAC NACo representative will be required to attend nine ISAC Board meetings annually and report to the ISAC Board regarding NACo.

Applicants must be either county officials or county employees. Applicants must be from a county that is a member of NACo.

The term of the ISAC NACo representative is three years, and commences in July, 2010, at the conclusion of the NACo Annual Conference. A person may serve a maximum of three terms.

This is an unpaid position. ISAC will reimburse the ISAC NACo representative for all reasonable travel expenses to attend the NACo Board of Directors meetings and ISAC Board of Directors meetings.

Applications are available on the ISAC website at www.iowacounties.org, or by calling the ISAC office at 515.244.7181.

Applications must be received by 4:30 pm on April 2, 2010 at the following address:
Iowa State Association of Counties
Attn: William R. Peterson, Executive Director
501 SW 7th Street, Suite Q
Des Moines, Iowa 50309-4540
Email: bpetersen@iowacounties.org
Linn County E911 Connects Emergency Responders

The Linn County E911 Communications Board has announced the successful deployment of the first internet protocol (IP) based communications interoperability gateway in Iowa. The gateway is an interconnected system that will allow first responders from public safety departments across the county to communicate with each other by radio despite having otherwise incompatible radio communications systems. The IP-based gateway will serve as the first phase of Linn County’s initiative to create uninterrupted communications for public safety first responders. The new switch will allow radio users on Linn County’s VHF conventional network, the City of Cedar Rapids’ 800 MHz trunked network, and the City of Marion’s UHF conventional radio system to communicate across each others’ systems.

“It is in the best interest of Linn County to have a public safety radio system with communications interoperability that allows the County Sheriff’s Office, police, fire and EMS to easily communicate with each other,” said James M. Houser, Chairman of the E911 Services Board and Linn County District 5 Supervisor, and early proponent of the interoperability concept in Linn County. “I am proud that Linn County is the first in the state to implement IP gateway technology which will enhance radio communication between first responders and better protect the lives of our citizens.”

Linn County’s new interoperability gateway consists of four Harris VIP consoles located at the Linn County Sheriff’s Office, the Linn County Emergency Management Agency (EMA) office, the Cedar Rapids Police Department, and the Marion Police Department. The interoperability solution provides radio users with five talk paths and will soon be upgraded to six talk paths. The gateway connects existing VHF, UHF, 700 MHz and 800 MHz systems to achieve local radio communications interoperability.

“The deployment of the state’s first IP-based gateway gives radio users in Linn County a measure of interoperability among first responders that we have never before achieved,” said Dave Knott, Captain, Linn County Sheriff’s Office. “Different departments have used communications equipment that is incompatible because it operates on different frequency bands. Beyond helping connect public safety first responders on different radio systems, the gateways also give the county complete compatibility with future P25 (Project 25) standards and provides a foundation to connect with additional IP-based radio networks down the road.” Project 25 is a set of standards for federal, state and local public safety agencies in North America established to address the need for common digital public safety radio communications.

“Although this is a significant step in improved inter-departmental emergency communication, it is likely radio equipment will have to be upgraded in three to four years due to expected changes in Federal Communications Commission requirements,” said Linn County Sheriff Brian Gardner.

Linn County will also be connected to the current RACOM statewide network, providing communication interoperability with up to 300 other agencies and 10,000 users statewide.

Continued from page 7.

One interesting thing to note; the election or appointment of a new principal officer does not necessarily mean that the deputy who served under the previous principal officer automatically loses their position. The certificate of appointment must still be revoked by the new principal. If it is not revoked and they are allowed to continue working, the law will presume that appointment. 1990 Op. Atty. Gen. 97.

Can Supervisors now lower their compensation independently of the rest of the elected officials?
Yes. A provision passed in the last train out of the station in 2009, Senate File 478, the standing appropriations bill, which allows county supervisors to decrease their compensation, without such action having any effect on the salaries paid to other elected officials and without regard to the compensation board’s salary recommendations. The law requires the Board of Supervisors to adopt the decrease no less than thirty days before the county budget is certified.
2009 NACo Legislative
Accomplishments Report

The passage of the American Recovery and Reinvestment Act (ARRA) earlier this year provided multiple resources for county operations. In addition to this funding, NACo has been successful in a number of other areas during the first session of the 111th Congress. Following are some highlights. For a full list, please visit www.naco.org.

Agriculture
- **Recovery Act – NACo Testimony and Coalition Lead**
  **Rural Development Victories:** The Recovery Act included funding for an assortment of USDA Rural Development programs, which translates into more than $35 billion in grants and loans for rural communities. The rural projects funded through these programs include water and wastewater infrastructure, community facilities, business development, housing and broadband deployment.

  NACo led a coalition of rural stakeholders through the Campaign for a Renewed Rural Development to advocate for this $35 billion in funding. NACo was instrumental in organizing a briefing that highlighted the rural development needs of rural counties and the need to include rural development funding in the stimulus.

  - **Increased Appropriations for Rural Development and Rural Renewable Energy:** NACo priority programs in the areas of rural development and food safety did well under the law. USDA Rural Development received $2.97 billion, $246 million above FY09, and Country of Origin Labeling implementation was fully funded.

    The law provides $23.3 billion in discretionary spending, a $2.7 billion increase above the FY09 enacted level and $325 million above the Obama administration’s request. Mandatory spending programs received $97.83 billion, a boost of $10 billion above FY09.

  - **Community and Economic Development**
    - **Recovery Act Funding for Key Housing Programs:** A $1 billion addition for the Community Development Block Grant (CDBG) entitlement communities was included in ARRA. The Neighborhood Stabilization Program Round 2 received $1.93 billion. Also, $50 million was included for technical assistance grants, with $1.5 billion for homeless assistance grants for urban counties, metro cities and states.

    - **Environment, Energy and Land Use:** NACo successfully advocated for funding for the Energy Efficiency and Conservation Block Grant (EECDBG) Program at $3.2 billion in ARRA. More than 400 counties were direct entitlement counties.

    - **Finance and Intergovernmental Affairs**
      The Recovery Act contained a number of provisions aimed to stimulate economic growth, a number of which were advocated for by NACo: increase in the small-issuer limitation from $10 million to $30 million; financial institutions permitted to invest 2 percent of their assets in tax-exempt bonds; and exemption from Alternative Minimum Tax (AMT) for tax exempt bonds.

      In addition, ARRA created a new funding mechanism — Build American Bonds, which provide a tax credit to purchasers or a cash subsidy to the issuer equal to 35 percent of the interest payable on the bond during the calendar year. The program has been successful so that talk has begun to extend the program indefinitely after its current termination date of Jan. 1, 2011.

      - **Health**
        - **County Perspectives Heard in Health Reform Debate:** Then-President Elect Valerie Brown met with health policy staff for the Obama transition team in January and was invited to attend the White House Health Reform Summit in March — the only state or local elected official so honored. In June, working group members and Large Urban County Caucus (LUCC) leaders met with White House Office of Management and Budget, and health reform and intergovernmental affairs officials to discuss health reform in general — and to push back against proposed cuts to Medicaid disproportionate share hospital (DSH) payments.

          Both the House-passed bill and Senate committee bills incorporate NACo priorities, including near-universal health insurance coverage, significant investments in public health, disease prevention and health promotion, delivery system reforms that promote work access to coordinated care and measures to grow the health workforce.

          - **Medicaid Fiscal Relief in ARRA:** NACo worked to ensure that ARRA included an $87 billion increase in Medicaid’s federal medical assistance percentage (FMAP). NACo further secured a provision that requires states which mandate counties to contribute to the non-federal share of Medicaid to pass the increase through to those counties, commensurate with their contribution.

          - **The Restoring the Partnership for County Health Care Costs Act (H.R. 2209):** NACo continues to educate members of Congress about the costs associated with pretrial jail inmates’ loss of federal health benefits. Reps. Alice Hastings (D-Fla.), Rush Holt (D-N.J.) and Michael Burgess (R-Texas) reintroduced their legislation to remove limitations on Medicaid, Medicare, SSI and SCHIP benefits for persons in custody pending disposition of charges on April 30. The bill has 24 cosponsors. NACo continues to make the case that the provisions of H.R. 2209 should be incorporated into final health reform legislation.
Justice and Public Safety

NACo supported Recovery Act funding for justice programs that resulted in more than $3 billion in funding to counties, cities and states. This included $2 billion for the Byrne JAG program; $1 billion for COPS; $225 million for Byrne Competitive Grants; and $125 million for rural law enforcement. Many counties were declared “disparate” and received favorable splits with municipal governments.

• Sustained Funding for DHS’ Key State and Local Assistance Programs: In 2009, NACo continued to advocate for sustained funding for Department of Homeland Security’s (DHS) key state and local assistance programs. Recently, the president signed the DHS appropriation bill, and the final legislation provides a slight increase in funding for key state and local first responder assistance programs.

• Reauthorize the Flood Insurance, Predisaster Mitigation and Severe Repetitive Loss Programs: NACo was successful in getting the House and Senate Appropriations Committees to include language in the 2009 DHS Appropriation bill that reauthorizes the Predisaster Mitigation, National Flood Insurance Program and Severe Repetitive Loss Program until November 2010.

• H.R. 3377, The Disaster Response, Recovery, and Mitigation Enhancement Act of 2009: NACo worked with the House Transportation and Infrastructure Committee to introduce H.R. 3377, the Disaster Response, Recovery, and Mitigation Enhancement Act of 2009. The legislation was approved by voice vote by the full committee last month. The Senate has not yet introduced legislation, but a comprehensive Stafford Act authorization bill is being drafted with NACo’s support and assistance.

Labor and Employment

The American Recovery and Reinvestment Act provided $4.8 billion in funding to several existing workforce development programs, including three state formula grant programs that provide funding for youth ($1.2 billion), adults ($500 million) and displaced workers ($1 billion) authorized by the Workforce Investment Act (WIA). ARRA provided $750 million for high-growth and emerging-industry sector grants. Of the total allotment, $500 million was provided in competitive grants for strategic partnerships and other entities to prepare workers for careers in energy efficiency and renewable energy industries, and $250 million was provided for competitive grants for worker training with a priority on projects that prepare worker for careers in the health care sector.

• Employment Standards: In April, the House Committee on Education and Labor held a hearing on H.R. 2067, the Protecting America’s Workers Act. NACo, along with a number of public employer groups, expressed strong opposition to this legislation, as an unfunded mandate. The bill would mandate OSHA coverage for all public employees, including those currently working in non-covered states. To date, no further action has been taken on the bill by the full committee.

Public Lands

• Implementation of the Secure Rural Schools Program (SRS): Following the enactment of the four-year reauthorization of SRS, NACo has actively worked with both the administration and congressional oversight committees on implementing the program. NACo legislative staff has coordinated and managed congressional communications to the USDA advocating completion of charter approvals and expeditious appointments of Federal Advisory Committee Act-chartered Resource Advisory Committee members. Currently, NACo staff is coordinating congressional communications to USDA requesting clarification of allowable expenditures under Title III of the act. Finally, NACo staff has requested formal oversight hearings on implementation in congressional committees of jurisdiction.

• Renewable Fuels/Electricity Standards to Include Woody Biomass: H.R. 2454, the American Clean Energy and Security Act of 2009, was passed by the House in June. The bill contains provisions that would significantly modify the definition of “renewable biomass” under the renewable fuel standard (RFS) and renewable electricity standard (RES), expanding the allowable pool of agricultural and forestry feedstocks that could be used.

Telecommunications and Technology

NACo worked to avoid costly litigation on telecommunications issues, worked with counties and industry to attempt to craft a new paradigm for telecommunications taxation, worked on broadband deployment and adoption issues, and worked on interoperable public safety communications. The association also worked with the FCC Intergovernmental Affairs Advisory Committee through NACo’s representative, and worked with the other local government organizations on filings in various matters before the FCC.

Transportation

• The American Recovery and Reinvestment Act: ARRA provided substantial funding for transportation infrastructure. Highways received $27.5 billion with 30 percent distributed using the surface transportation program formula. Transit funding was $8.4 billion, and a new Surface Transportation Competitive Grant program was provided with $1.5 billion. The Airport Improvement Program, which provides capital grants to public airports, received $1.1 billion. The biggest winner, high-speed rail, received $8 billion. Amtrak was funded at $1.3 billion.

Continues on page 17.
The National Association of Counties (NACo) has announced that Story County Supervisor Jane Halliburton has been appointed by FEMA Administrator W. Craig Fugate as the local elected official representative of FEMA’s National Advisory Council.

The National Advisory Council advises the FEMA administrator on all aspects of disaster preparedness and management to ensure close coordination with all partners across the country.

Halliburton is a former member of NACo’s Board of Directors and currently serves on NACo’s Justice and Public Safety Steering Committee, among other responsibilities.

In 2004, she was one of four county elected and appointed officials asked to serve on the Task Force on State and Local Homeland Security Funding formed by Homeland Security Secretary Tom Ridge. She represents NACo on the Rural Domestic Preparedness Consortium Advisory Board.

“The nation’s counties are pleased that Supervisor Halliburton has been appointed to FEMA’s National Advisory Council,” said NACo Executive Director Larry E. Naake. “She has been a leading voice on national issues affecting local government through NACo for many years and is an outstanding choice to represent the interests of local government and communities on critical emergency management issues.”

The National Advisory Council is comprised of emergency management and law enforcement leaders from state, local and tribal government and the private sector. Members serve three-year terms and are selected based on their expertise in emergency management and response, public health, infrastructure protection, cybersecurity, communications, as well as other areas related to FEMA’s mission. Chartered in 2007, the council holds quarterly meetings open to the public.

“I am honored to be appointed to FEMA’s National Advisory Council,” Halliburton said. “It’s critical that the voice of local governments and communities is heard at the federal level on these issues and this appointment helps us achieve that goal.”

Halliburton is a past president of the Iowa State Association of County Supervisors and served on the Board of Directors of ISAC.

ISAC will organize a number of meetings for our members during the conference. Notification will be sent via email to all registered attendees prior to the conference.

Please find more information and register at www.naco.org. If you have any questions please contact Rachel Bicego at rbicego@iowacounties.org or 515.244.7181.

FEMA National Advisory Council Appointment

NACo’s 2010 Legislative Conference kicks off March 6, 2010 at the Marriott Wardman Park Hotel in Washington, D.C. NACo’s annual Legislative Conference focuses on federal activity that affects county governments. It typically features workshops on new or pending federal legislation and regulations, and top political commentators or Capital Hill and White House speakers.

This year’s keynote speaker for the Opening General Session on March 8 is TIME Magazine correspondent, Joe Klein. Klien may be best known as the author, “Anonymous,” of the novel, Primary Colors, inspired by the 1992 presidential race.
Driving While Using Your Cell Phone

Dear ICAP Member,

Do you use a cell phone while driving? Do you realize that you are putting yourself and others at risk for an accident? Studies show that drivers using phones are four times as likely to cause a crash as other drivers. The likelihood that they will crash is equal to that of someone with a .08 percent blood alcohol level; the point at which drivers are generally considered intoxicated. It has been found that it is the conversation itself, which is distracting, not the motor skills used to dial or hold the phone.

Juries are awarding large damages to families that have had a family member killed by a driver using a cell phone. A Virginia jury awarded $2 million in damages to a family of a young girl who was killed by a driver using a cell phone at the time of the accident. Because records indicated the driver was using the phone for business, the employer was sued as well.

According to statistics gathered by the U.S. Department of Transportation, an estimated 800,000 vehicles were driven every day in 2008 by someone using a cell phone. In that year alone, 6,000 people died in distracted-driving-related vehicle crashes and 500,000 were injured.

How can governmental entities protect themselves from claims? One way is to adopt a policy on driving and talking on cell phones. Several sample policies are available in the online resource library at www.icapiowa.com, and remember to have legal counsel review/approve any policy prior to implementation.

Guidelines for creating a cell phone use policy while driving:

- If you receive a call, it is best to allow voicemail to handle the call.
- If there is a passenger in the car, ask the passenger to make any necessary calls.
- Pull over to the side of the road or into a parking lot to use the phone.
- Do not use other phone features such as texting, using the internet, or taking pictures.

The main responsibility of the driver is to operate the vehicle safely. Driving requires full attention and focus. Cell phone use is a distraction from this responsibility which can cause risk to yourself and others.

Continued from page 15.

- **Highway Trust Fund**: Congress passed legislation that the president signed in August that provided $7 billion to keep the highway program running through Sept. 30, the end of FY09. This action was required because the Highway Trust Fund was running out of money in mid-August due to less driving, reduced revenue because higher gas prices earlier in the year led to less consumption and the impact of an economic slowdown. The $7 billion comes from a transfer of general fund revenue to the Highway Trust Fund.

- **2010 Transportation Funding**: The Senate and House have both approved their Transportation-Treasury-HUD bills. While each chamber’s bill totals about $76 billion, there are some differences in priorities, which will have to be resolved in conference committee.

The Federal Highway Program is funded at approximately $41 billion in the House bill and at $42.5 billion in the Senate bill, while the Federal Transit Program is funded at $10.5 billion in the House bill and $11 billion in the Senate bill. The Airport Improvement Program is funded in both the House and Senate bills at $3.51 billion level, which is the same level that the program has been funded for the past five years and the same as the House bill.

Essential Air Service gets a big increase over current funding, going from $123 million to $175 million in both bills. Amtrak is funded at $1.48 billion, about the same levels in both the House and Senate measures. However, there is an additional $1.2 billion for intercity and high-speed rail in the Senate bill as compared to an additional $4 billion in the House bill. An addition to the traditional transportation appropriations in the Senate bill, but not in the House bill, is $1.1 billion for grants to support significant transportation projects, similar to what was in the stimulus bill, which carries a requirement that at least $250 million of these funds be spent in rural communities.
Making Medicare Make Sense

Although I Know That Medicare Annual Enrollment Ended December 31, Can You Tell Me if There is Another Enrollment Period Going on Now That Ends on March 31?

The Medicare Advantage Open Enrollment Period runs from January 1 through March 31 each year. The Medicare Advantage Open Enrollment Period provides Medicare beneficiaries with one opportunity to enroll in, disenroll from, or change a Medicare Advantage plan during the first three months of the year. Unlike enrollment in Part B, (Original Medicare’s medical insurance coverage) the change in Medicare Advantage enrollment or disenrollment becomes effective the month after the change is made.

Medicare Advantage plans are health plan options like Health Maintenance organizations, (HMOs) and Preferred Provider Organizations, (PPOs), approved by Medicare and offered by private companies. These plans are part of Medicare and are sometimes called “Part C,” or “MA plans.” Medicare pays a fixed amount for your care every month to the companies offering Medicare Advantage Plans. These companies must follow rules set by Medicare. Medicare Advantage plans provide your Medicare health coverage, including your Part B medical benefits, and your Part A hospital benefits, and sometimes, Medicare prescription drug coverage, Part D. They are not supplemental insurance plans, and when you are enrolled in a Medicare Advantage plan you do not need to have supplemental insurance. Not all Medicare Advantage Plans work the same way, so you are encouraged to find out the plan’s rules before joining.

Only beneficiaries who are eligible to enroll in a Medicare Advantage plan may take advantage of the Open Enrollment Period. In other words, someone who wants to change plan coverage between January 1 and March 31, must have both Medicare Part A and Medicare Part B and must live in the area served by the Medicare Advantage plan.

Permissible changes during the current Open Enrollment Period include:
- Medicare Advantage with a Prescription Drug Plan to a different Medicare Advantage with a Prescription Drug Plan
- Medicare Advantage with a Prescription Drug Plan to Original Medicare and a stand-alone Prescription Drug Plan (PDP)
- Original Medicare and a stand-alone Prescription Drug Plan (PDP) to a Medicare Advantage with a Prescription Drug Plan
- Medicare Advantage-only plan to a different Medicare Advantage-only plan
- Medicare Advantage-only plan to Original Medicare
- Original Medicare to a Medicare Advantage-only plan

Beneficiaries may not add or drop the Medicare Prescription benefit, which is a Part D drug plan during the Open Enrollment Period that is running now through March 31. During this current Open Enrollment Period those who already have drug coverage, can only change to another plan option that offers drug coverage. If you do not have drug coverage, you may not change to another plan that offers drug coverage. The Part D, Prescription Drug benefit enrollment period, runs from November 15 through December 31.

For more information, please call 1.800.Medicare, or 1.800.633.4227, Medicare’s national toll-free helpline, available 24 hours a day, seven days a week.
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### February 2010
- **11th** Statewide Supervisors Meeting (Holiday Inn Airport, Des Moines)
- **11th** CCMS Board of Directors (Holiday Inn Airport, Des Moines)
- **17th-18th** CCMS Fundamentals Training (Holiday Inn Airport, Des Moines)
- **18th-19th** ISAC Board of Directors (ISAC Office, Des Moines)

### March 2010
- **4th** County Day at the Capitol

### April 2010
- **1st-30th** National County Government Month
- **13th-14th** IPHA’s Governor’s Conference on Public Health (Scheman Center, Ames)
- **13th** CCMS Administrators Meeting (Courtyard by Marriott, Ankeny)
- **14th** CCMS Support Staff Training (ISAC Office, Des Moines)
- **29th** ISAC Board of Directors (ISAC Office, Des Moines)

### May 2010
- **12th-14th** ISCTA Annual Conference (Clear Lake)
- **13th** CCMS Advanced Case Management (Adventureland Inn, Altoona)

### June 2010
- **3rd** CCMS Supervisors Training (Hilton Garden Inn, Urbandale)
- **16th-18th** ICIT Mid-year Conference (West Des Moines Marriott)

### July 2010
- **13th-14th** ICEA Mid-year Conference (Gateway Hotel, Ames)
- **14th** ISAC Scholarship Golf Fundraiser (AH Blank Golf Course, Des Moines)
- **16th-20th** NACo Annual Conference (Reno, Nevada)
- **29th** ISAC Board of Directors (ISAC Office, Des Moines)

Please visit ISAC’s online calendar of events at www.iowacounties.org and click on ‘Upcoming Events.’ A listing of all the meetings scheduled thus far in 2010, agendas and meeting notices can be found on ISAC’s website. A majority of ISAC’s meetings offer online registration. If you have any questions about the meetings listed above or would like to add an affiliate meeting to the ISAC Calendar, please contact Stacy Homers at 515.244.7181 or shomers@iowacounties.org.
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The Iowa County
February 2010
23
Wisdom at Work

RESPONDING TO GASB 45
SilverStone Group is an employee-owned consulting and risk management firm. Our actuaries have the qualifications and experience to address the financial reporting requirements of GASB 45.

Together, we will
- Gather the essential data and documents
- Conduct a pre-valuation planning discussion
- Review your plan experience
- Select actuarial methods and assumptions
- Assemble and review the valuation results
- Present and discuss written reports
- Offer observations about plan design

For counties with fewer than 100 employees an alternative measurement method is an option. Pros of this option would be possible cost reduction and quicker turnaround. Other considerations may be a decrease in flexibility, no actuarial certification and measurements may be overstated.

Qualifications, experience and commitment to serve you.

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