February 2012
Jasper County Freedom Flight
Report Sheds New Light on TIF
Knowledge.

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ISAC’s Mission:
To promote effective and responsible county government for the people of Iowa.

ISAC’s Vision:
To be the principal, authoritative source of representation, information and services for and about county government in Iowa.
feature

Jasper County Freedom Flight

By: Doug Bishop
Jasper County Treasurer

Our debt to the heroic men and valiant women in the service of our country can never be repaid. They have earned our undying gratitude. America will never forget their sacrifices.

- President Harry S Truman

As my family and I viewed those words on the WWII monument in Washington DC, my thoughts drifted to my own father, a decorated soldier of the 102nd Infantry Division in WWII. He had passed away in 2000 so he, along with countless other WWII vets, didn’t get to see the memorial that was erected in their honor. We made our way across the concourse where we happened across a group of WWII vets that were participating in an honor flight from Dallas, Texas. We spent the next hour visiting with the vets. As we were leaving, I turned to my wife and stated, "I want to get involved with that program." Little did I know just how involved I was going to become.

When we returned to Iowa, I contacted the Central Iowa Honor Flight group out of Council Bluffs headed up by Jeff Ballenger. They were in the process of coordinating flights of WWII vets with the help of Hy-Vee and Casey’s. I spent the next month covering every coffee shop, retirement center and veterans club in Jasper County signing up WWII vets for the trip. There were three trips held in the fall of 2009, and I was fortunate enough to serve as a guardian on the November flight. Through the course of those three flights, we sent 111 Jasper County Vets to DC to see their memorials. As the word spread, so did the applications. We had 24 vets that requested to take the trip but were unable due to space limitations. We asked them to be patient and their turn would come in 2010. Unfortunately, over the course of the next few months, three of those vets unexpectedly passed away. Fully realizing that time was of the essence, I called a meeting of interested individuals and asked the question, “Why can’t we do this ourselves?” They wholeheartedly pledged their support and the “Jasper Honor Flight” was born.

Contacts were made with the help of the Ballenger crew, $65,000 was raised, a jet was chartered, and 41 remaining WWII vets and six Korean War Vets made the trip to Washington DC in May of 2010. It was a very successful endeavor that was enjoyed by all that had participated. We had declared “Mission Accomplished,” but my mind kept drifting back to a veteran who had attended one of our Honor Flight fundraisers. As he handed me a donation check he casually stated, “We fully support your efforts but please don’t forget us Korean War vets, we aren’t getting any younger.” Those words haunted me for several months.

In the spring of 2011, after two Jasper County Korean War Veterans unexpectedly passed away. I circulated the words “we aren’t getting any younger” through my mind and decided to call together the volunteers and see if there was any interest in coordinating another flight, but this time in a much larger scale. The theme of our committee was “Dream Big” and dream big we did. We decided that we would charter a 737 and would open the flight to Jasper County Korean and Vietnam War Veterans as well.

Over the next five months, we raised over $90,000. We sorted applications and the final roster included five WWII Vets, 76 Korean War Vets and 74 Vietnam Vets. The remaining WWII Vets had served towards the end of the War so they hadn’t received the ticker tape welcome home like previous WWII Vets. The Korean Vets had always been treated as if it never happened, and we all know that the Vietnam Vets were welcomed home in an unacceptable manner. We decided we were going to rectify that situation.

We loaded ten buses with the veterans and their spouses. We met at the Iowa Speedway and with an escort of 300 plus motorcycles, led by the Patriot Guard Riders; we made our way down First Avenue in Newton to the High School. The streets were lined with citizens holding flags and banners with words of thanks shouting from their lips. When we reached the High School, we were met by a crowd of 800 plus citizens. While the Vets dismounted from the buses, a bagpiper led us into the auditorium for a rousing one hour send off. We attempted to give them the welcome they never received 40 and 60 years ago. One of the Vietnam Vets told me later, "Doug, just to..."
walk through that crowd and have people saying thank you instead of yelling and spitting on us would have been plenty, the rest of the trip was just icing on the cake!”

On the morning of the flight, we loaded up at 4:30 am and headed for the Des Moines airport. We had made arrangements with the local fire departments and every bridge overpass between Newton and Des Moines (all eleven of them) was covered with fire trucks and ambulances with their lights flashing and sirens sounding. When we reached the airport, the Patriot Guard Riders set up a flag line and the Vets made their way through the terminal with close to 200 well wishers cheering them on.

Once on the ground in DC, we made our way to all of the major memorials that have been erected in the Veterans honor. As we neared the War Memorials, you could sense the anticipation on the buses. For most of the vets, this was the first time that they had made the trip to DC to see the memorials erected in their honor.

The WWII Memorial is an incredible sight. It is placed perfectly between the Washington and Lincoln Memorials. We next visited the Korean Memorial. The 3-D effect is almost surreal. Many of the Korean vets told me, “I know that wasn’t my actual buddy on that wall but boy I could sure see him there if I looked hard enough.” We finished the War memorials with the Vietnam Wall. The wall holds the name of every American who was killed in action or was listed as missing in action during the Vietnam War. Our job was to help the Vets locate the names of their fallen comrades on the wall. Many of the Vets choose to trace the names onto a piece of paper to take home with them. I witnessed four different individuals at the moment they found their buddies names on the wall. Mere words cannot describe the emotions that occur at that exact moment. As their hands reached out to the names on the wall, the sunlight reflected in a mirror like fashion that almost made it look like their buddies fingers were reaching out from the other side of the wall. It was a healing experience and many of the Vietnam Vets later told me that they buried many of their bad memories and feelings at the wall that day.

We then made our way onto the Iwo Jima, Navy and AirForce memorials. We finished our day at Arlington Cemetery for a changing of the guard ceremony. It is a somber event that holds much meaning for all that participate. Many of the Veterans served with someone who is buried at Arlington so for them, it was one last chance to say goodbye.

We made our way back to the airport and headed home. Little did the Vets know, but we had one more surprise for them. The committee had collected and sorted over 600 letters that would be handed out on the airplane during a military style “Mail Call.” As we made our way through the airplane, you could see the faces light up as one by one, they received mail from home. One of the wives had found a letter that her husband had written her from Vietnam on Oct 25, 1971. She took the envelope, placed her letter in it, and sent it back to him through the mail call exactly forty years later to the day. There wasn’t a dry eye on the airplane and the vets will still tell you that was one of the highlights of the trip. We made our way through the airport and 155 tired warriors made their way back home.

People often ask me, “Why do you guys keep doing this?” The answer to that question is simple, “Why?” After the 2010 Jasper Honor Flight, I received a letter from an 87 year old WWII Vet. He started the letter with one word. Why. He explained that he himself was wounded twice in combat. He had lost a brother at Leyte and had a cousin that went down with the USS Indianapolis. For the past 65 years he had asked himself, Why? Why did God spare his life and take so many others? Why did he stand in this spot instead of a mere five feet away which meant that he lived and another man died? For 65 years, when his feet hit the floor in the morning, he asked himself why. After the trip to DC, he felt as if a weight had been lifted from his shoulders and a tightness was gone from his chest. He finished the letter by stating, “after 65 years of why, I now wake up every morning and tell myself, it’s ok, it’s ok.”

We can never thank our Veterans enough for all that they have done. The time we spent coordinating this effort is nothing compared to the time they spent defending the Freedoms we all hold so dear. I would encourage each of you to get involved with these flights in your area. It is a life changing event you will never forget!
County Day at the Capitol/Interaction with Legislators

By: Linda Hinton
ISAC Government Relations Manager

As County Day at the Capitol approaches, it is a good time for a refresher on communication with legislators and how to contact your representatives at the Capitol. Thursday, March 1 is when county officials from across the state will descend on the Iowa State Capitol for a day of legislative updates from the policy staff and interaction with legislators. This is an excellent opportunity for Iowa counties to demonstrate the importance of local government officials both as a constituency and as a partner in providing services to Iowa’s citizens.

A great opportunity for county officials to educate their legislators at County Day is in the Capitol Rotunda where affiliate displays will be set up. All of the affiliates are encouraged to participate as this is the perfect time to demonstrate to both legislators and members of the public the important role that each county office plays in the lives of Iowa’s citizens. Lunch will be provided in the Rotunda for legislators and county officials attending County Day at the Capitol.

It is advised that each county delegation schedule meetings with their legislators in advance. You can contact them at either their home address and telephone (this information is available on the General Assembly website) or call the General Assembly switchboards (Senate Switchboard: 515.281.3371 or House Switchboard: 515.281.3221). This will ensure that you get the chance to sit down with your legislators during the busy day. However, if you are not able to set up anything beforehand, there is a process by which you are able to request to see a specific legislator. Located outside each chamber on the second floor of the capitol is a desk with the form and other information that you need to request a legislator to come out and speak with you. You are required to fill out all of the information, including the name of the legislator you want to see, their seat number (which is posted on the desk), your name and your affiliation.
In addition, to the rotunda, the same request can be made in the House and Senate “lobby” lounges located to the east of the chambers right next to the stairs. The House form includes your location, but you will have to fill this in on the Senate side. (See sample forms on previous page.)

Once the form is properly filled out, hand it to a doorman or page, and they will give it to the legislator. If the legislator is not available, a page will come out and let you know. The legislator may not be available for a variety of reasons: they are with another constituent, they are in a committee meeting, or they are needed on the floor. Unfortunately, often the two parties go to caucus and members are generally unavailable during this time. If you have scheduled a meeting with your legislator ahead of time, they will generally give you directions on how and where to contact them. Lunch is a great time for these meetings.

Committee meetings are important to attend and a listing of these are available on a large board outside of each chamber. You can also pick up an agenda for the day with the committee meetings listed on it at the Wallace Building across from the capitol where you will start your day with presentations from ISAC policy staff before heading over to the Capitol. You are not able to interact with legislators or testify during committee meetings but will have the opportunity to observe the legislators discussing specific bills that they may vote out of committee to be debated on the floor. There are often times when key legislation for counties is being discussed and if you have any questions as to where a meeting may be held, please don’t hesitate to ask ISAC staff.

While County Day is a great opportunity for county officials to lobby the legislature, you are encouraged to visit the capitol at any time to assist in promoting ISAC’s legislative priorities and objectives. ISAC staff is always available to assist and give an update on the day and week’s activities. It is also a good idea to attend the weekly coffees and local meet and greets that your legislators schedule at home. It is important to develop a good rapport with your legislators.

As a reminder – ISAC’s top priorities for the 2012 legislative session are: Disability Service Redesign and Funding; Property Tax Reform; Road Funding; and Preservation of County Services. A full copy of the 2012 Legislative Priorities can be found on ISAC’s website, www.iowacounties.org.

About the Cover

The cover picture is a portion of this picture. It shows Doug Bishop, Jasper County Treasurer, searching for the name of a veteran’s buddy on the wall as he eloquently described in his article.

I’m always looking for interesting photos for the cover of the magazine and interesting feature stories, please contact me at rbicego@iowacounties.org.
“Tax Increment Financing: A Case Study of Johnson County,” is a report published in November by the Iowa Fiscal Partnership, a joint initiative of two nonpartisan, nonprofit organizations – The Iowa Policy Project and The Child and Family Policy Center. The report offers a revealing look at the overall effect of tax increment financing (TIF) on Johnson County, why reforms may be needed, and which reforms could be considered.

Background

TIF is a funding mechanism whereby cities establish an urban renewal area that captures all or a portion of the increased tax revenues resulting from redevelopment and private investment in the project area. The tax revenues are made available to the entity undertaking the project for reimbursement of bonds or other debt incurred in financing the project.

There are two types of TIF districts: slum and blighted areas and economic development areas. Any TIF district created to remedy slum and blighted areas is unlimited in duration, meaning the period to recover project costs is unlimited. Any TIF district created for economic development is limited to 20 years. However, if an economic development area was created before 1995, it has an unlimited duration, just like slum and blighted TIF areas.

TIF was originally created as a tool for revitalizing blighted areas, but in recent years has evolved more into a means for economic development purposes. Though TIF has been considered an economic boon for cities, the funding mechanism does not necessarily yield positive outcomes for Iowa’s taxpayers, as depicted in the Johnson County case.

TIF Valuation

According to the report, the largest users of TIF in Johnson County are Tiffin, Oxford and Shueyville, all of which have over 50% of the city tax base within a TIF increment, and Coralville with almost 40%. Countywide, $759 million worth of taxable property is within a TIF increment in FY 2012, representing nearly 15% of the urban property tax base in the county.

In contrast, the report points out that although Iowa City contains 56% of the total urban property value in the county, it accounts for only 3.3% of the TIF valuation. Both North Liberty and Tiffin, much smaller cities, have more value under TIF than Iowa City. Additionally, Coralville has 26% of the county’s urban property value, which accounts for over two-thirds (68.4%) of the TIF value in the county.

When a city establishes a TIF district, all of the tax increment from that area (except for debt service and the school district’s physical plant and equipment levy (PPEL)) is available for diversion to the city’s TIF fund. While some cities divert a small percentage of the available increment to their city TIF fund (Solon 25% and Iowa City 12% in FY 2012), allowing for a larger portion to flow to the school district and county, others divert as much as 100%. The report shows that in FY 2012, the cities of Coralville, Tiffin, Swisher, Shueyville and Oxford, all diverted 100% of the available increment from TIF areas to their city TIF fund. Lone Tree and North Liberty also diverted a sizable amount – 88% and 73% respectively.

The report also indicates that Shueyville, Swisher, and Oxford use some, if not all, of their TIF increment to retire debt for new city projects, or to pay for city infrastructure or water and sewer projects: “These small towns, in other words, are diverting TIF revenues to the city’s debt service fund to retire debt for water, sewer and street projects that otherwise would be retired entirely from a city debt service levy or from water charges. In this fashion, they are able to shift infrastructure costs from city to rural taxpayers.”
City of Coralville
The largest TIF district in Johnson County currently is the City of Coralville’s Merged Highway 6/Coral Ridge Mall Urban Renewal Area. According to the report, of the $19.7 million in property taxes collected within this TIF district in FY 2012, more than $12.8 million (the increment) is diverted to the City of Coralville’s TIF fund. The following table shows where these diverted taxes come from (i.e., where they would otherwise have gone were it not for TIF).

| Property Taxes Diverted to Coralville TIF Fund by the Highway 6/Mall TIF District |
|---------------------------------|-----------------|----------|
|                                 | Property Taxes  | Percent of Total |
|                                 | Diverted        | Total     |
| Johnson County                  | $2,674,268      | 20.8%    |
| School Districts                | 4,988,624       | 38.8%    |
| Kirkwood Community College      | 327,808         | 2.5%     |
| Other Governments               | 136,661         | 1.5%     |
| City of Coralville General Fund | 4,681,329       | 36.4%    |
| Total TIF Taxes Diverted        | $12,830,590     | 100.0%   |

Source: Iowa Fiscal Partnership

The report states that the overall effect of the Highway 6/Mall TIF district is a tax rate that is $1.07 higher in Iowa City. For an average home worth about $200,000, this translates into an annual cost of $80 in Iowa City, resulting in Iowa City residents paying that much extra per year for Coralville to develop the Iowa River Landing. This includes spending about $18 million to locate Von Maur at the Iowa River Landing (IRL). Also included in the $80 are the payments on Coralville’s debt for the Marriott Hotel.

TIF Reform
One of the more telling statements in the report underscores the notion that the excessive shift in TIF spending on economic development is taking away from vital services: “Spending is skewed in favor of TIF development projects and less revenue flows into city and county general funds where it supports services like mental health, housing assistance, library acquisitions, recreation services, police protection – everything that doesn’t involve new buildings or infrastructure.”

In light of the Johnson County case, the report emphasizes the need for TIF reform and offers the following recommendations:
- Prevent perpetual TIFs, even for blighted areas, and shorten the 20-year time limit for recovering project costs.
- Convert all TIFs to project TIFs, where the TIF diversion ends as soon as the initial project is paid for.
- Prohibit or severely limit the inclusion of residential and retail activity in a TIF area, with the possible exception of such uses that are incorporated into a larger commercial project, or for the creation of low- to moderate-income housing.
- Limit the portion of a city’s tax base that could be included within a TIF area, and limit the TIF debt as a share of total taxable value.

ISAC’s Viewpoint
Most county officials recognize that TIF can be a valuable economic development tool when used wisely. Most county officials also recognize that TIF can be abused. Cities have an unfair advantage in their use of TIF, and it comes at the expense of taxpayers.

ISAC has supported changes in TIF for years and will continue to do so. If there was ever a question of whether TIF reform is needed, as illustrated in Johnson County, the answer is yes.

The Iowa County
February 2012
Few Things are as Certain as Taxes

It’s the most wonderful time of the year! The holidays are over, you say? But what about the joyful time of year known as tax season? Okay, I admit tax season is not my favorite time of the year either, but it’s unavoidable. At least as of this writing, we have been able to enjoy unseasonably warm weather for the winter that accompanies tax season. Here are a few new developments for this tax season, or items that might be particularly relevant to counties, that I saw discussed on the IRS’ website. This list is certainly not all-inclusive, and please remember to always consult your tax professional for more information on the potential applicability of any tax law changes!

Government Information Letter
Have you ever been asked to provide a tax-exempt number or “determination” letter to prove that your county is a “tax-exempt” organization? Something that you may not realize is that the IRS does not, per say, provide tax-exempt numbers. What your county does likely have is a Federal Tax Identification Number or an Employer Identification Number. So you can provide this number for identification purposes, but it does not by itself demonstrate that your county is tax-exempt. In order to definitively show that your county is exempt from federal income tax, you will need either a letter ruling or a governmental information letter from the IRS. The advantage of a governmental information letter over a letter ruling is there are no fees associated with obtaining this type of letter. You can request a governmental information letter by calling 1.877.829.5500.

Repeal of Expanded Information Reporting Requirements
Certain expanded information reporting requirements that were a part of the Patient Protection and Affordable Care Act of 2010 and the Small Business Jobs Act of 2010 have been repealed by the Comprehensive 1099 Taxpayer Protection and Repayment of Exchange Subsidy Overpayments Act of 2011. Existing information reporting requirements remain in effect, but proposed additional requirements for 2012 of including “amounts in consideration of property” and “other gross proceeds” made in the course of a trade or business, will no longer be instituted. In addition, just because you receive rental income from real estate, you are not considered to be in a trade or business solely because of this rental income.

Repeal of Three Percent Contractor Withholding
Internal Revenue Code Section 3402(t) would have required all Federal and state government entities, and some local government entities, to withhold 3% on certain payments to contractors, beginning on January 1, 2013. The amount of the payment and the amount withheld would have also needed to be reported on Form 1099-MISC. On November 21, 2011, however, the 3% Withholding Repeal and Job Creation Act of 2011 was signed into law, and this act repealed Internal Revenue Code Section 3402(t) and the accompanying regulations.

IRS increases Retirement Plan Contribution Limits for 2012
As a result of cost of living adjustments, the elective contribution for employees that participate in a 401(k), 403(b), most 457 plans, and the federal government’s Thrift Savings Plan will increase from $16,500 to $17,000 for 2012. The catch-up contribution limit for those ages 50 or older will remain the same in 2012 at $5,500.

New Payment Card Reporting Requirements
Internal Revenue Code Section 6050W was added by section 3091 of the Housing Assistance Tax Act of 2008. This new section requires certain payors with respect to payments made in settlement of payment card (merchant card) transactions and third party payment network transactions that occurred in 2011 to begin reporting these transaction in 2012 on the new Form 1099-K. This new area is quite complex and confusing. Because this change won’t likely affect most counties (there are exceptions such as a payor doesn’t have to prepare a 1099-K for a payee that receives less than $20,000 or has less than 200 transactions in a calendar year), I will not attempt to go into much detail in this article. Just know that if your county receives a Form 1099-K, you will want to consider it in light of any unrelated business income subject to tax that your county may have. In addition, if your county processes payments on behalf of others, you should work through the various definitions in Section 6050W (“payment settlement entity,” “merchant acquiring entity,” “payment card,” and “third-party payment network”) to verify whether your county needs to be preparing Form 1099-Ks. You can find some good information on the IRS website, written in somewhat easier to digest language than in the actual regulations. In addition, the IRS website contains a special section for “Federal, State, & Local Gov’ts Topics,” which can help keep you apprised of new developments which may matter to your county.

One last thing to remember – the IRS is generally trying to move towards electronic filing, so you should always check the latest requirements on whether any of your tax forms have to be filed electronically. Best wishes for this tax season!
2012 ISAC Spring School of Instruction

It’s hard to believe that registration for the 2012 ISAC Spring School of Instruction has already opened, and we are well into the conference planning. The two-day conference this year will take place on March 15-16 at the Des Moines Marriott Downtown. All conference activities and affiliate meetings will take place in one location this year. You can find all of the information that you need to prepare for the spring school at the conference website, http://www.iowacounties.org/SpringSchool.htm. From conference registration information to affiliate agendas to maps of downtown Des Moines, the website is updated on a regular basis with new and important conference details.

For those of you who registered on opening day, January 10, we greatly apologize for any technology issues that you may have encountered that day. The ISAC server crashed over the holidays and we were unaware that it affected our registration system. Again, we apologize for those who received delayed confirmation emails after registering for the 2012 ISAC Spring Spring. We appreciated your patience as we worked with our IT staff in solving these issues. However, I do believe that our registration system is now up and running, so please register if you haven’t already done so. Pre-registration greatly helps us keep conference fees low by planning accordingly for conference meals and materials. The last day to pre-register will be Tuesday, February 28 (4:30 pm). After that date, all registrations must take place on-site in Des Moines, and you will be charged an increased at-the-door registration fee. Please note that your name badge is REQUIRED for ALL conference events.

Please continue to check out the conference website for the latest updates. If you have any conference questions, please don’t hesitate to contact me at 515.244.7181 or shorner@iowacounties.org. We look forward to seeing you at the conference in March!

Affiliate Meeting Room Assignments
Des Moines Marriott Downtown
Assessors – Cedar Rapids Room
Auditors – Iowa Ballroom Salon D
Community Services – Dubuque Room
Conservation – Sioux City Room
Emergency Management Directors – Waterloo Room
Engineers – Council Bluffs Room
Information Technology – Davenport Room
Recorders – Iowa Ballroom Salons A-C
Supervisors – Iowa Ballroom Salon E
Treasurers – Iowa Ballroom Salons F-H

The following affiliates will not be participating in affiliate time at the spring school: Environmental Health, Public Health, Sheriffs’ and Deputies’, County Attorneys, and Zoning.

ISAC Educational Seminars
Thursday, March 15, 9:00 am-10:30 am

An HR Potpourri of Hot Topics: Search and seizure, hiring and firing, handbook and policies, and updates on collective bargaining
Speaker: Mike Galloway and Susan Bernau, Ahlers & Cooney, P.C.
Description: While any of these topics could easily be a conference in and of itself, Mike and Susan will hit the highlights of these cutting edge topics affecting Iowa counties. You will have detailed written materials to provide plenty of information on the fundamentals. Our speakers will provide a lively and interesting presentation with plenty of opportunity for questions and interaction.

IPERS Overview
Speaker: Marlene Hyde, IPERS Senior Benefits Counselor
Description: It’s never too early to start thinking about retirement. Regardless of your retirement plans or anticipated retirement age, you want a financially secure retirement. IPERS, along with Social Security and your personal savings, will help to provide you with a secure retirement income. Recent law changes, upcoming contribution rates, vesting schedule and benefit reductions will be presented. Attend this informative session to learn more about IPERS, a defined benefit pension plan.

Iowa Citizens’ Aide/Ombudsman’s Office - The What, Why and How
Speaker: Kristie Hirschman, Ombudsman’s Office
Description: The Ombudsman’s Office is charged with investigating complaints about most Iowa state and local government agencies. This overview will explain the role of an ombudsman and the office’s statutory authority, how it functions, and how it can assist with complaints, questions and concerns from citizens and government agencies. The speaker will also share examples of county-related complaints and offer advice on how to resolve an issue with a citizen before it becomes a complaint to the Ombudsman’s Office.
For the last several months of 2011 counties were working hard to create and submit their annual warehouse reports to DHS. The warehouse reporting process for FY 2011 was successful and has now come to an end... but only until next year. However, there is good news; the warehouse reporting process for counties is evolving!

Last year ISAC introduced the CSN Warehouse Reports page. This new addition will give counties using CSN the ability to generate and send their annual warehouse reports to DHS once a specified level of data compliance has been obtained. In addition, the CSN Warehouse Reports page will become a vital resource to the counties by allowing them to monitor the quality of their data stored in CSN year-round. If your county is not yet using CSN for annual reporting, please take some time to visit the CSN Warehouse Reports page or review the documentation on the CSN Project website to see what exciting new options will be available for your county in the near future! I will highlight the key features of the CSN Warehouse reports page.

In CSN, when the Warehouse Reports page is loading, four main features are dynamically being created: 1) DHS warehouse compliance, 2) CSN Data Integrity (CDI) percentages are being calculated, 3) required issues are identified, and 4) compliance reports are generated. These four elements (shown in the screenshot below) are used to validate the quality of data that will be submitted to DHS in your county’s warehouse reports. The data collected and used to generate the warehouse reports is based solely around payments for the specified fiscal year.

Warehouse and Aggregate Reports cannot be generated in CSN until a specific level of compliance has been met. To be compliant with DHS, a county must have a DHS warehouse compliance percentage of 90% or higher and all required issues must be resolved. The Warehouse Compliance report, which is dynamically generated when the Warehouse Report page is loading, can be used to identify specific data issues and their
By: Andrea Jansen
ISAC Program Support Coordinator

Welcome Andrea

Hello! My name is Andrea Jansen, and I am the new CSN Program Support Coordinator. I started on December 12, 2011, and I am very excited to be here and get started on this new journey at ISAC. I look forward to meeting all of you and getting to know everyone.

I am originally from Dubuque, Iowa and have found my way East of Des Moines in Pleasant Hill. I currently live with my sister and our dog, Victor, whom we adore. My sister and I are very close, and we do a lot of things together. Recently, we traveled to New York City to see the ball drop in Times Square, and it was an absolutely amazing experience.

I have my bachelor’s degree in psychology and my education gave me a really good foundation to work in a variety of Human Service areas including: residential, the school system, and vocational activities. Throughout these experiences, I was able to help many individuals, and I am so happy to be able to do that on a state-wide level now. In 2009, I accomplished a big goal of mine when I earned my Master’s Degree in Business Administration which has really helped me grow and develop in my career.

Prior to ISAC, I worked for Goodwill Industries of Central Iowa as their Employment Services Coordinator. In this position, I assisted in overseeing the Employment Services department and staff, was the administrator of the client management system, and provided quality assurance for the variety of services that they offer.

In my free time, I enjoy spending time with my family and friends, reading, working on fun crafts, oil painting, and watching Hawkeye sports - Go Hawks!

I am very excited for this new adventure and please feel free to contact me if you have any questions or want to know more at 515.244.7181 or ajansen@iowacounties.org.
CCMS held the Fall Advanced Case Management Training November 3, 2011 at Hilton Garden Inn in Johnston, where Jul Bruns, Workplace Services Consultant with Employees and Family Resources, spoke on Understanding Colorful Viewpoints and Time Management Skills. During the morning, the 100 participants took a quiz to determine their primary and secondary personality types using the colors blue, gold, green and orange. In the afternoon, Jul discussed a variety of time management skills and tools, and what approaches may work best for each of the personality color.

Those with Blue personalities are esteemed for being good listeners and being loyal. They are the compassionate ones. They trust their intuition, and feelings, need to be authentic and caring, and take pride in their empathy. On the job, they are the peace-makers, and their specialty is people. They are validated by the acceptance of others. Their key characteristic is their authenticity. They may be seen by others as too nice, or too happy, overly emotional, unrealistic, wishy-washy, a doormat, manipulative, one who talks too much, and a busy-body.

People whose primary color is Gold are the responsible ones, and they are respected for, and take pride in being dependable. Their key characteristic is being prepared and they seek security and strive to foster traditional values. Their primary need is to provide stability and order. They like to be in control. On the job, the “Golds” are organizers, and they are validated by being appreciated. Others may see those with gold personalities as opinionated and judgmental, rigid, stubborn, boring and dull, unimaginative, too serious, uptight, routine dependent, and bossy.

Others with Green personality traits are those who are admired for discovering new insights, and objectivity is their highest virtue. These are the people noted for their ingenuity, and seek insight and knowledge. Their specialty is research and conceptualizations. “Greens” take pride in their competence and are validated by affirming their wisdom. They trust facts and logic, and on the job they are pragmatist. Many times, they are viewed by others as arrogant, heartless, weird, eccentric, unappreciative, unfeeling, sarcastic, and antisocial.

Finally, those with Orange personalities are well-regarded for being fun and taking risks. They are talented, skilled, and courageous. Freedom is what “Oranges” seek, as they need to be spontaneous, and trust their impulses. Their specialty is entrepreneurship and they strive to foster fun and recreation. They are validated by achieving visible results, and on the job, they are the energizers. They may be judged as slackers, reactive, reckless, impetuous, unprepared, irresponsible, self-centered and flirtatious.

Effective communication at work can only occur when we understand ourselves and our team member’s personalities. By seeing each of our motivations, values, and needs, we are better able to accept each others differences, contributions and strengths. Of course the ideal team is one in which there are a variety of personality types. Jul emphasized that a majority of people have a combination of personality traits, with one or two colors being prominent. As with anything in life, there are few black and white personality types, styles, circumstances, or approaches. Jul provided an array of time management skills that may be helpful based on each personality type. She stressed the uniqueness of each of us, and while a particular tool to manage time may work for some, it may not be a good fit for others.

If you are unsure, or would like to take the simple colors quiz to verify what you think your personality color is, take the free test at www.truecolorstest.com. There are also more resources available at www.PositivelyMary.com.
President Marge Pitts called the meeting to order and led the Pledge of Allegiance.

ISAC Board of Directors minutes were reviewed and approved unanimously from the October 27-28, 2011 and November 16, 2011 meetings.

The October 27, 2011 ISAC Scholarship Committee meeting minutes were reviewed and approved unanimously.

ISAC Fall School of Instruction General Session minutes from the November 16, 2011 and November 17, 2011 were reviewed and approved unanimously.

President Pitts recessed the ISAC board and called the Electronic Transaction Clearinghouse (ETC) Board of Directors Meeting to order.

The October 27, 2011 ETC Board of Directors meeting minutes were reviewed and approved unanimously, and the Community Association of Support Services (CASS) committee meeting minutes reviewed.

Robin Harlow presented the ETC FY 2013 budget to the board. The FY 2013 revenues will be $676,000 and expenses will be $674,178. The approximate $170,000 increase will be due to the gradual transition of County Rate Information System (CRIS) services into Community Services Network (CSN). The CRIS 28E termination notices are expected to go out December 2012. The ETC FY 2013 budget was approved unanimously as presented.

Robin gave an ETC/CSN project update and introduced new CSN Program Support Coordinator, Andrea Jansen.

Deb Eckerman Slack discussed a draft letter for CRIS members to describe the transition process.

President Pitts adjourned the ETC Board and reconvened the ISAC Board meeting.

Mary Mosiman from the Iowa Secretary of State’s office provided an update on the redistricting process in Iowa.

Bill Peterson described that the ISAC Group Health Plan is a self-funded program. The financial management of the program is handled by ISAC, and the program is administered by Wellmark. Bill reviewed the plan’s financial results for 2011, estimated budget numbers for 2012 and several budgeting and planning options for 2013. The board unanimously approved the proposed rates for 2013.

Kristi described ISAC’s research and decision on how to report the taxable income of the gift cards received by the wellness incentive program participants. ISAC will be sending out 1099s on the gift cards and the counties will therefore not need to show them on their W-2s.

Mary Beth presented the recommendations of the 2020 CAC Report, and the ISAC Board unanimously endorsed the recommendations.

Linda Hinton presented the mental health redesign proposals, including the DHS report, and Bill described the current status of property tax reform.

Bruce Hovden was unanimously appointed as the Iowa State Association of Assessors representative on the Iowa Property Assessment Appeal Board (PAAB).

Grant Veeder presented on the most recent NACo board meeting and shared that NACo Executive Director Larry Naake is retiring at the end of 2012.

Brad reviewed the financial statements with the board which were accepted unanimously.

Kristi Harshbarger presented on the status of legal action related to the sales tax issue.

Bill provided an update on changes to the CVS Caremark Prescription Drug Card Program. The NACo board is extending the program through 2016. The group tabled their discussion for more research.

Kristi, Bill and Grant presented changes to the NACo Deferred Compensation Program, and the board unanimously endorsed the program under the new structure.

Robin Harlow reviewed a draft letter to be sent to CRIS participant counties explain the timeline and transition process.

Board members shared issues, concerns, ideas and achievements, and the meeting was adjourned by President Pitts.
### 2012 ISAC Board of Directors

Each of ISAC’s affiliates have one seat on ISAC’s board (except Supervisors, that have three). According to ISAC’s Articles of Incorporation, the Directors shall be elected annually at the annual or special meeting of each affiliated association.

Duties for the ISAC Board of Directors include electing officers from members of the Board of Directors, developing and monitoring strategic plan, deciding among competing priorities and set policy, recommending ISAC’s budget to members, ensuring adequate financial resources, selecting and supporting the Executive Director, enhancing organizations public standing, recruiting new members and assessing board performance.

Upcoming board agendas and meeting minutes can be found on the ISAC website, [www.iowcounties.org](http://www.iowcounties.org).

### 2012 ISAC President:
Wayne Walter, Winneshiek County Treasurer

### 1st Vice President:
Darin Raymond, Plymouth County Attorney

### 2nd Vice President:
Harlan Hansen, Humboldt County Supervisor

### 3rd Vice President:
Melvyn Houser, Pottawattamie County Supervisor

### Assessor:
Deb McWhirter, Butler County

### Auditor:
Peggy Rice, Humboldt County Auditor

### Community Services:
Sarah Kaufman, Henry County

### Conservation:
Dan Cohen, Buchanan County

### Emergency Management:
David Morlan, Boone County

### Engineer:
Jim George, Dallas County

### Environmental Health:
Jon McNamee, Black Hawk County

### Information Technology:
Wayne Chizek, Marshall County

### Public Health:
Terri Henkels, Polk County

### Recorder:
Joan McCalman, Linn County

### Sheriff:
Mike Balmer, Jasper County

### Supervisor:
Richard Crouch, Mills County

### Zoning:
Bret VandeLune, Polk County

### NACo Representative:
Grant Veeder, Black Hawk County Auditor

### NACo Board Member:
Linda Langston, Linn County Supervisor

### NACo Board Member:
Judy Miller, Pottawattamie County Treasurer

### NACo Board Member:
Lu Barron, Linn County Supervisor

### Past President:
Marjorie Pitts, Clay County
Healthy Counties, Awards Program Highlight NCGM

By: Jim Philipps
NACo Media Relations Manager

National politics are sure to dominate the headlines in 2012 with the White House and control of Congress up for grabs. But county officials across the country can generate their own positive publicity at home through National County Government Month (NCGM) celebrations in April.

Since 1991, NACo has encouraged counties to actively promote county government services and programs. This year’s theme is “Healthy Counties, Healthy Families,” which complements NACo President Lenny Eliason’s Healthy Counties presidential initiative. Counties can link their own county government month activities to this theme by promoting local health services and wellness programs.

NCGM activities do not need to be limited to spotlighting health services. Does your county participate in the NACo Prescription Discount Card Program? If so, why not visit community centers and hold public events highlighting the success of the program? Tout the total money saved by local residents and how easy it is for anyone — regardless of income or health condition — to obtain and use the free discount cards.

Consider other county services and programs that are important to communicate to the public. Transportation, infrastructure, public safety, green government, housing, economic development, parks and recreation — the choice is yours, and the possibilities are countless to plan fun and informative community outreach efforts.

The best approach to NCGM is to plan ahead, and now is the time. A booklet full of ideas to celebrate NCGM is available on the NCGM page located on the NACo website. The booklet contains suggested community activities, a draft proclamation, a sample news release, media outreach strategies and much more.

Popular county government month events include holding public tours of county facilities; visiting students, community organizations and business leaders; holding student essay and art contests, and sponsoring “County Family Day” events on the courthouse grounds. Counties can hold media events, submit newspaper articles or appear as a guest on local TV and radio shows. What’s important is to find effective ways to discuss new county services and programs, highlight existing ones or otherwise explain the roles and responsibilities of county government.

“I encourage every county to start planning now for National County Government Month,” Eliason said. “Counties and the important services they provide are too often overlooked, underappreciated or unknown. It’s up to us as county officials to carry the flag for county government and champion what they do each day.”

Whether your county applies for an award or not, NACo wants to know what activities and programs you have planned for NCGM. A special online form is available on the NACo website to inform NACo about your county’s NCGM plans. There you will be able to upload your photos, flyers, calendars, proclamations and other county government month materials so NACo can share this information with other counties to help them have a successful celebration. You may also send your activities and materials directly to Jim Philipps, NACo media relations manager, at jphilipps@naco.org.
NACo news

NCGM Award Program Expands

For the second consecutive year counties will be recognized nationally for outstanding NCGM celebrations through the National County Government Month Award program.

But new for 2012 is that second place awards will also be presented.

Like last year, three counties will receive the top award — rural counties (population less than 100,000); suburban counties (population between 100,000 and 500,000) and metropolitan counties (population above 500,000). First place winning entries will receive two, free registrations that could be used at any NACo conference. This prize is worth more than $1,000.

Counties chosen for second place awards will receive one, free conference registration. All counties that submit entries will receive certificates recognizing the programs they initiated.

The purpose of the award program is to encourage counties to participate in NCGM and to recognize those counties that sponsor outstanding programs to educate residents about county government during the month of April. A team of public relations professionals from the National Association of County Information Officers (NACIO) — a NACo affiliate organization — will judge the applications.

NACo’s 2011 National County Government Month Award winners were Bernalillo County, N.M., Manatee County, Fla. and Cape May County, N.J. The winning counties received two free conference registrations to any future NACo conference.

An online application form is available at www.naco.org. Readers can review last year’s winning entries and all of last year’s entries. Deadline for submitting entries is May 25.

NACo news

2012 NACo Legislative Conference

The NACo Legislative Conference is held on an annual basis in Washington, DC. This meeting brings over 2,000 elected and appointed county officials from across the country to focus on legislative issues facing county government. Attendees hear from key Administration officials and members of Congress and are offered a myriad of additional educational opportunities addressing current and hot topic issues. A day of lobbying on Capitol Hill the last day rounds out information packed Conference that is NOT to be missed. This year’s conference will be held at the Washintong Hilton from March 3-7. Registration is currently open on the NACo website, www.naco.org.

The conference will feature unique and entertaining dialogue between two “Inside the Beltway” experts. Tucker Carlson and Eleanor Clift will provide attendees with their expertise and their political perspective to analyze what lessons Obama and the newly empowered Republicans have learned and how both sides are gearing up for the 2012 presidential election.

Tucker Carlson is a veteran journalist and political commentator, currently working for the Fox News Channel. Carlson is also the editor-in-chief of TheDailyCaller.com, a news and opinion site. Carlson joined Fox from MSNBC, where he hosted several nightly programs. Previously he was the co-host of Crossfire on CNN, where he was the youngest anchor in the history of that network. During the same period, Carlson also hosted a weekly public affairs program on PBS. A longtime writer, Carlson has reported from around the world, including dispatches from Iraq, Pakistan, Lebanon and Vietnam. He has been a columnist for New York magazine and Reader’s Digest and currently writes for Esquire and The New York Times magazine.

Eleanor Clift is a contributor for the Newsweek Magazine and the Daily Beast website. She writes on the Washington power structure, the influence of women in politics and other issues. She is currently assigned to follow the jockeying over policy and politics in a divided Congress where the two parties share power and where President Obama faces major opposition. Clift is a regular panelist on the syndicated talk show, The McLaughlin Group. She appeared as herself in several movies, including Dave, Independence Day, Murder at 1600, Rising Sun and the CBS series, Murphy Brown.

ISAC also plans events and meetings in conjunction with the conference for all attendees from Iowa. If you have any questions about the NACo Legislative Conference please don’t hesitate to contact Rachel Bicego at rbicego@iowacounties.org or 515.244.7181.
Making Medicare Make Sense

Q: What are the 2012 Cost Sharing Amounts for Medicare Part A & Medicare Part B?

A: The 2012 Part B premium for most beneficiaries is $99.90 per month. This is a $3.50 per month increase for most beneficiaries. However, it is a decrease for those who joined the Medicare program in 2010 and 2011, and were paying higher premiums as a result.

The difference in Medicare Part B premiums paid by some beneficiaries the past few years is because of a law which freezes Part B premiums for those already in the program, when there is no cost-of-living adjustment (COLA) in their Social Security benefits, and their Medicare Part B premium is deducted from their Social Security checks. This law was in effect the past two years when there was no COLA. This law then did not apply to those who joined Medicare since January 1, 2010, or for those Medicare beneficiaries who do not have their Part B premium deducted from their Social Security checks, so they paid higher premiums, which are now reduced to the $99.90 level.

Note, however, that nearly everyone paying the $3.50 per month Medicare Part B premium increase this year will get a far larger increase in Social Security benefits to offset it, as there is a cost-of-living increase this year. The average COLA for Social Security benefits for 2012 is about $43 per month.

More good news: the Medicare Part B deductible – the amount beneficiaries pay out of pocket first, for some services, before Medicare begins paying – is $140 in 2012. That’s $22 less than it was last year. And the Part A deductible for beneficiaries admitted as a hospital inpatient is up only slightly from last year, to $1,156. That’s an increase of only 2.1%, far lower than previous years, and lower than the general inflation rate. The Part A deductible is the beneficiary’s only cost for up to 60 days of Medicare-covered inpatient hospital care in a benefit period. Daily co-insurance payments for hospital stays longer than 60 days have also increased by 2.1%.

Most people—about 99% — don’t pay a premium for Medicare Part A, since they or their spouses have at least 40 calendar quarters of Medicare-covered employment during their working lifetimes. For those who don’t meet this requirement, the monthly premiums for Part A are the same as they were in 2011.

For beneficiaries in skilled nursing facilities, the daily co-insurance for days 21 through 100 is now $144.50, an increase of $3 from 2011. Beneficiaries do not pay anything for the first 20 days of skilled nursing facility care. However, to qualify for Medicare coverage, your doctor must certify that you need daily skilled care, like intravenous injections or physical therapy, and your stay follows at least a 3-day, medically necessary, inpatient hospital stay for a related illness or injury.

Approximately 4% of the current Medicare population will pay higher Medicare Part B premiums as required in the Medicare Prescription Drug, Improvement, and Modernization Act of 2003. The 2003 law stated that beginning in 2007 the Part B premium a beneficiary will pay each month will be based on his or her annual income. This means your Part B premiums are higher in 2012 if the income shown on your 2010 tax return is greater than $85,000 for an individual return, or $170,000 for a joint return. If this is the case for you, you will get a special notification about it, along with information about how to pay, and how to appeal if you think you shouldn’t have to pay the higher premiums.

However, the news is really good for the majority of Medicare beneficiaries. You will be better off, overall, with the decrease in the Medicare Part B deductible, the cost-of-living increase in your Social Security check this year, and only slight increases in Part A deductibles and Part B premiums. Also, with new tools provided by the Affordable Care Act, the Centers for Medicare & Medicaid Services, the federal agency that administers these programs, is improving how we pay providers, helping patients get the care they need and spending our health care dollars more wisely.
Making Medicare Make Sense

Q: Can You Explain the Email that Falsely Claims the Medicare Part B Premium will be $247 in 2014?

A: Recently, there has been an email circulating to the general public that falsely claims that the Medicare Part B premium will increase to $247 in 2014 as a result of the Affordable Care Act (ACA).

Medicare Part B premiums are calculated each year based on health care costs the previous year. Since Medicare calculates the premiums each year based on factors that change from year to year, the e-mail’s claim to know what Medicare premiums will be in the future cannot be true. The formula used to calculate the Medicare Part B premium was established by Congress years ago, and for most Medicare beneficiaries, Medicare will pay 75% of the calculated premium, while Medicare beneficiaries will be responsible for 25%. Health Care Reform formally known as the Patient Protection and Affordable Care Act didn’t make changes to the way that the Medicare Part B premium is calculated each year. The recent health care law leaves in place the long-established methods for calculating Medicare Part B premiums.

However, one of the potential effects of the Affordable Care Act may be to slow the growth rate of these premiums over time. The new healthcare law intends to decrease fraud, waste and abuse, and drive down health care costs through delivery system reforms, such as preventing unnecessary hospital readmissions, and an increased emphasis on prevention and effective treatments. Because the Part B premium is calculated based on health care costs, a decrease in the growth rate of these overall expenses will result in a similar slower growth rate for Part B premium costs.

If you have a question about Medicare, call 1.800.MEDICARE, which is, 1.800.633.4227. Medicare’s national toll-free helpline is available 24 hours a day, seven days a week, or visit [www.medicare.gov](http://www.medicare.gov) or log onto [www.healthcare.gov](http://www.healthcare.gov) to read more about the Affordable Care Act.

Financial System Manager

Black Hawk County, Iowa (pop. 131,090) is seeking to fill the position of Financial System Manager in the County Auditor’s Office. The Financial System Manager administers the county’s financial system, prepares monthly and periodic financial reports for departments, assists in preparing financial statements, works with financial accruals, and prepares reports for and works with outside audit firms, among other duties. The Financial System Manager directly supervises accounts payable and accounts receivable employees, interviews, hires and trains employees; plans, assigns, coordinates and directs work; appraises performance, rewards and disciplines employees, addresses complaints and resolves problems. Minimum qualifications include a bachelor’s degree in accounting or a related field from a four-year college or university; or one to two years related experience and/or training, or equivalent combination of education and experience. Starting salary range is $44,978 - $53,874 depending on qualifications and experience. For further information contact County Auditor Grant Veeder (319.833.3002 or gveeder@co.black-hawk.ia.us) or Human Resources Specialist Audra Heineman (319.833.3009 or aheineman@co.black-hawk.ia.us). A full job description and application information may be seen at [http://co.black-hawk.ia.us/depts/hrjobs.html](http://co.black-hawk.ia.us/depts/hrjobs.html).
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If you are interested in advertising in The Iowa County magazine please contact Rachel E. Bicego at 515.244.7181 or rbicego@iowacounties.org. Advertising information is available on ISAC’s website, www.iowacounties.org, under corporate opportunities.

Don’t miss it! 2012 Spring School of Instruction

ISAC’s
March 15-16, 2012 Des Moines Marriott Downtown

REGISTER TODAY!

Registration closes at 4:30 pm on Tuesday, February 28 and hotel room blocks close on Friday, February 17.
You must register for the conference before you can secure a hotel room.

Visit www.iowacounties.org for more information.
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Join us on Thursday, March 1, for County Day at the Capitol.

Schedule of events

9:00 am - 10:00 am
Guest and ISAC Staff Presentations
Wallace Building

10:00 am - 2:00 pm
Affiliate Displays and
Legislative Interaction
Capitol Rotunda

12:00 pm - 1:00 pm
Lunch
Capitol Rotunda West Wing

Pre-Register beginning February 1, 2012 for County Day at the Capitol. This event will begin at the Wallace Building auditorium. There will be special presenters on the hot issues of the time. From there, the group 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 legislators and attending county officials in the Capitol Rotunda West Wing. This will again give county officials the opportunity to interact with legislators. Please pre-register for an accurate lunch count.

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 the opportunity to support ISAC’s efforts and work towards improving county government.

It is our hope that by making a concentrated effort to focus on county issues on just one day, that we will have the greatest impact at the Capitol.

Please pre-register at www.iowacounties.org, and mark your calendars now for March 1, 2012!
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