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The Iowa County

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Cover photos (clockwise): On farm inspections through the Certified Safe Farm Project. Central Iowa Juvenile Detention Center. Every Child Reads program through Building Families.

Counties Collaborating For Efficient Government

Consolidation has been the buzz word involving county government recently. What many people don't know is that counties already work closely with cities and other counties. They have been for years in order to serve their citizens more efficiently. These types of relationships provide for a more economical use of tax payer dollars and are the stimulus for all governments to increase their cooperative efforts.

Public Works Resurfacing Projects

For over 20 years, the Polk County Public Works Department has utilized joint cooperation agreements with the surrounding counties to accomplish road construction projects and identify maintenance responsibilities on joint jurisdictional roadways. Like most counties, Polk County utilizes 28E agreements with their county neighbors to identify specific maintenance responsibilities on county line roadways. Roadways are assigned to each jurisdiction based on operational efficiency, while still equalizing mileage and limiting the need to exchange funds. These agreements are updated as necessary, depending on area development and jurisdictional changes.

In addition to maintenance 28E agreements, Polk, Dallas, Boone, Story, Jasper, and Warren counties have entered into numerous construction agreements. These agreements normally involve construction projects on county line roadways where the costs are shared equally. However, there have been projects over the past several years that involved the extension of a seal coat construction or Hot Mix Asphalt Resurfacing project into the neighboring county. These extension projects have been done to allow a continuity of the road surface into each county (i.e. eliminating the gravel to hard-surface transition at the county line).

Polk County and the other central Iowa counties strive to maintain an open and cooperative relationship. In addition to cooperating on construction projects, Polk and their surrounding counties have also shared the expertise of their personnel and provided construction inspection assistance.

Building Families: Collaborating For Kids

Hamilton, Humboldt and Wright counties have established a joint board who oversee programs for children aged 0-5 and their families. In the summer of 1999, Building Families developed a plan that addresses the needs of children. Ann Stewart, Decategorization Coordinator, said, "The grant money we receive from the state funds the Building Families Empowerment Projects. We also receive Early Childhood funds which are federal dollars."

Building Families is a catalyst by which the community works together to promote healthy children and families in the three counties. The program involves in-home substance abuse, Gerard in-home mental health program, preschool scholarship and transportation, home consultants, and Every Child

Reads. Success has been evident with all of the programs. During fiscal year '01, 101 children utilized the transportation program and 154 preschool scholarships were awarded to three and four year olds. This year 25 families or 88 primary clients received therapeutic support from the two in-home counselors with the in-home substance abuse program. By the end of the fiscal year, 73% of the families reported being drug free and 24% increased their involvement in the community.

Building Families partners with Early Head Start to provide services for 32 families and supplements the HOPES program in Hamilton County, in addition to the Families Forward Program. Over 150 families are enrolled in the three programs. By the year 2005, Hamilton, Humboldt and Wright Counties will create a continuum of supports and services that embraces children and their families.

Central Iowa Juvenile Detention Center

In 1993 a commission was formed and a 28E Agreement was adopted for the Central Iowa Juvenile Detention Center (C.I.J.D.C.). Original member counties included Story, Boone, Hardin, Hamilton, Webster, and Calhoun. Through the years Marshall, Winnebago, Greene, Tama, Poweshiek, Jasper, Hancock, and Humboldt counties were added. The facility is has 20 beds and is located on the grounds of the State Training School in Eldora, IA.

Tony Reed, Executive Director for C.I.J.D.C, said, "The cooperation creates an ideal environment where multiple counties can pool their resources to operate the most efficient detention facility in the state. We cover a large enough territory that we can keep our costs at the lowest rate in the state for our member counties."

The organization is governed by a commission which is comprised of one county supervisor from each of the member counties, which gives the counties the ability to create change in programming, services and other aspects which benefit each of the counties. "The counties work extremely well together, our commission has a valuable cross section of people from all backgrounds, big and small counties, differing views and the diversity which manifests quality critical thinking and decision making," said Reed.

The agency provides a very structured detention program and offers juvenile transportation at no expense to member counties. This service provides cost effective service delivery in addition to convenience. Reed said, "We employ over 40 transporters spread out through our member counties which allows us to coordinate trips in the most efficient manner. This reduces or eliminates the dependence on Sheriff's Deputies for doing transportation which creates unnecessary overtime or inadequate law enforcement coverage throughout the county."

The detention center also offers urinary analysis screening for alcohol and drugs upon JCO or DHS request,

Continued to page 5

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suicide prevention measures, Area 6 education, community service/restitution recovery, 48 hour dispositional program in accordance with Iowa Code §232.52(2)g, fingerprinting of juveniles when ordered by a judge, nurse on staff to conduct juvenile physicals and handle medical emergencies, minister available, Spanish interpreting, special programs for juveniles who are disruptive in program, on-site psychological, educational, and substance abuse testing, and other services provided upon JCO or DHS request.

For the fourth consecutive year, FY00 was their busiest year with an average daily count of 12.8 juveniles per day. A total of 476 juveniles came to C.I.J.D.C. with an average length of stay of 10 days. Member counties accounted for 79% and non-member counties had 21% of all admits.

Certified Safe Farm Project

Iowa's Center for Agricultural Safety & Health (I-CASH) at the University of Iowa, and AgriSafe Clinics located throughout Iowa's counties are collaborating in the implementation of the Certified Safe Farm Program (CSF). Fifteen counties in Iowa currently offer this program to farmers. Created in 1996, CSF is a voluntary, incentive-based agricultural health and safety program that addresses the hazards of farming and the need to reduce illnesses and injuries on farms. Approximately 240 farmers in 15 Iowa counties receive CSF services. CSF began in northwest Iowa in a nine county area (Clay, Pocahontas, Palo Alto, Buena Vista, Cherokee, O'Brien, Osceola, Dickenson and Emmet), through funding from the National Institute of Occupational Safety and Health (NIOSH), National Pork Producers (NPPC), Pioneer Hi-Bred International, and the Iowa Pork Producers (IPPC). With funding from The Wellmark Foundation, six additional

counties (Dubuque, Delaware, Ida Grove, Franklin, Grundy and Butler) have joined the program. "We have found that sharing staff, equipment, and expertise helps to make funding go farther and is more fun," said Linda Traux, Butler County Public Health.

Services offered to farmers in the program include: an occupational health screening (physical exam performed by a trained and certified health care provider who specializes in agricultural occupational health), individualized education to determine work-related hazards and how to prevent them, and an on-farm safety evaluation.

I-CASH, the AgriSafe Clinics, project supporters, and other agricultural health and safety organizations are working together towards the creation of a nationally recognized non-profit organization focused on improving the health and safety of all farmers. The goal of CSF is to reduce agriculturally-related illnesses and injuries through the provision of incentives to farmers and to the agribusinesses and insurance industries which serve them. Certified farmers may have a reduced risk for agricultural illnesses, injuries, and fatalities, and incentives provided by seed and feed dealers and machinery dealers, health insurance and property/casualty insurance companies, etc., which would provide the motivation for farmers to join this program. The specific industries that provide these incentives may benefit through reductions in claims submissions from safer farmers, along with a larger profit margin.

County government strives to be focused on service to the people. This is done through innovative collaboration projects with other counties and organizations. In the May issue of *The Iowa County* the topic of city and county collaborative projects will be discussed.

counties in the spotlight

Ringgold County received the Sheldon G. Hayes Award March 7, 2002 at the Asphalt Paving Association of Iowa 43rd Annual Workshop in Des Moines, IA. The Sheldon G. Hayes Award is the most prestigious award in the Hot Mix Asphalt pavement industry. The evaluation process begins when a highway pavement using more than 50,000 tons of Hot Mix Asphalt is nominated for a Quality in Construction (QIC) Award. While the QIC Awards are a program of the National Asphalt Pave-



Ringgold County Supervisors Ethel Campbell and Royce Dredge accept the Sheldon G. Hayes Award.

ment Association (NAPA), participation is open to all in the HMA industry regardless of membership in NAPA.

QIC winners are determined "by the numbers." The nomination forms require test results for the pavements. The information submitted is evaluated by engineers at the National Center for Asphalt Technology, who assign each pavement a numerical grade. The nominated pavements whose test results meet or exceed a benchmark figure receive the award.

New County Officials

Roger Patocka, Emmet County Engineer
(*position formerly held by Randy Schlei*)

Jerome Nusbaum, Mahaska County Engineer
(*position formerly held by Dennis Luebbe*)

County Officials Not "Anti-Livestock"

"When you break the big laws, you do not get liberty; you do not even get anarchy. You get the small laws." - G. K. Chesterton

"You put a right-hand hitter against a left-hand pitcher and a left-hand hitter against a right-hand pitcher and on cloudy days you use a fastball pitcher." - Casey Stengel

We are seven weeks into the legislative session. It is a bit dangerous to comment about events under the golden dome when such observations will not reach readers for another three weeks. While the first month of a legislative session seems to plod, the period after the first funnel takes off like a freight train. Legislation that is the subject of furious lobbying and non-stop speculation one day, may be a dead fish three days later. Commentary about the shape of an issue at this time of the legislative session is likely three weeks late of being even staler than the lead story in last week's newspaper.

Iowa's Budget Defecit

For even the casual onlooker, the 2002 Iowa legislature's dominant issue is the lack of available cash in the state's vault. Revenues are the lowest they have been in 50 years. (Yes, worse than the early 1980s.) Just as we had to invent a term in the 1970s to describe the unusual mix of a stagnant economy that co-existed with high inflation ("stagflation"), we may have to invent a term for the current recession that is taking place during a period of low unemployment. Of course, the low unemployment figures mask the large number of people who are working for minimum wage or less.

Faced with months of limbo statistics about state revenue ("How low can they go?"), legislators have been arguing across partisan lines about whether Governor Vilsack can cut more programs, whether the cuts of the last year have gone as far as they can and whether this means that the state's "rainy day fund" must be tapped. County officials are concerned about the state's commitment to mental health funding, public health, public safety, law enforcement, and environmental protection. The concern by the ISAC Board of Directors led to the passage of a resolution in February to support taking funds from the rainy day fund to pay for the void in the remaining 2002 fiscal year.

Hogs

But another issue that has hung over this session like a cloud is (in a word) hogs. The issue of dealing with spreading public dissatisfaction with concentrated livestock operations has led to the institution of a special committee of legislators working on this matter behind closed doors. This unusual move by the legislative leadership allows a specific group of legislators – half Republican, half Democratic – to discuss and/or argue about what policies should be adopted this session. The very act of assembling this special group ("The Twelve Apostles") by Sen-

By: Robert Mulqueen
ISAC Public Policy Analyst



ate majority leader Stewart Iverson (R-Wright) grew out of the current atmosphere about livestock confinement facilities. That atmosphere has been, at times, close to toxic. With a history of passionate infighting in and around the legislature about county home rule powers and large hog facilities (this writer has the scars to prove it), the last year or so has seen several significant fish kills, popular resentment about the siting of a proposed hog facility near Elk Horn, then near Stuart and then over the siting of a large poultry confinement south of Clear Lake. Part of this atmosphere was fed by memories of the slap down which county government received by the legislature in 1998 for having the very nerve to exert their home rule authority with the adoption of livestock siting ordinances by the Humboldt County supervisors. The above mentioned events took place after adoption last year of a public health ordinance dealing with the effects of livestock waste on air and water quality by the Worth County supervisors. The Farm Bureau has since filed suit against Worth County. In February, to almost no fanfare, the Palo Alto County supervisors approved a public health ordinance of their own. All of this contributed to the decision to convene this blue ribbon group of legislators. They had been meeting regularly for about four weeks when Cerro Gordo County, then Franklin County approved one-year moratoriums on the operation of new animal confinement facilities.

What legislative language has emerged in the time between this writing and the printed page is hard to predict. The buzz around the rotunda is that such a bill *may* contain more stringent distance requirements, some language about building concentrated animal feeding operations in flood plains, phosphorus standards, and county siting authority. This speculation may prove interesting in light of what the reader knows by April 1.

The actions more county officials may take is also hard to predict. More counties may approve more moratoriums, more public health ordinances or both. More lawsuits may well be filed against counties. But the issue has a different character than it had in 1993, 1995 or 1998. Iowa has become the "western front" in a national controversy about the trend toward larger and larger livestock confinement operations and their effect on air and water quality. A feature article in the Sunday *New York Times* in February was on the nitrogen levels in the Raccoon River, the sources of those high levels, and the effect on drinking water.

County officials are responding to the concern, the fear and the anger of their constituents. Such officials, whether county supervisors or county public health officials, are not "anti-livestock." Many of them raise livestock. But they raised livestock in smaller settings, in smaller numbers. Calling county officials "anti-livestock" for wanting local authority to site animal facilities or for questioning the health effects of the large manure output of such operations is an age old tactic. It's called blaming the victim.

Courts Are Defining Counties' Legal Duties

Public Duty Doctrine

To prove any negligence claim, plaintiffs must establish: 1) a duty; 2) a breach of that duty; 3) that the breach was the proximate cause of their injuries; and 4) damages. Negligence lawsuits involving counties often hinge on the first element - the concept of duty - and in particular on the "public duty doctrine." In February the Iowa Court of Appeals decided a case which explains these concepts fairly well.

In *Donahue v. Washington County* (1-1032), two-year-old Madison Donahue was attacked by a dog near her Johnson County home. She suffered multiple bite wounds to her head and upper body. At the time of the attack the child was taking a shortcut through a neighbor's yard.

The dog, chained up in the neighbor's yard, had attacked people on two previous occasions. Both attacks had occurred in Washington County, where the dog's owner lived. Each attack was investigated by the same reserve officer in Washington County Sheriff's Department. The officer did not report the dog or the incidents beyond filing a standard dispatch report.

In this case, the Donahues claimed that the officer failed to follow Iowa Code §351.26, which says that peace officers have a duty to kill any dog without a rabies tag unless the jurisdiction's policy is to impound such dogs.

The Court of Appeals said that even if this statute creates a duty, the violation of a duty only gives rise to county liability when a statute provides for a cause of action. This in turn depends on whether the injured party is a member of the class for whose benefit the statute was enacted.

The statute was enacted, said the Court, to provide for the protection of the public at large. Under the common law "public duty doctrine," a breach of a duty owed to the public at large is not actionable unless the injured party can establish a special relationship between the county and the injured party. So this case turned on whether the duty owed by the county to seize or kill the dog, a duty owed to the public, could also be construed as a duty to the Donahues in particular.

The Court said there was no special duty to the Donahues. The duty of the county to seize or kill the dog, which was breached, was a duty for the general safety of the public. Every member of the public would be in the class of those put in danger by a vicious dog. In these situations, where a statute's purpose is to alleviate a risk to the public at large, the "public duty doctrine" eliminates the liability of the county for its negligent officers and employees.

Because there was no duty which would support a negligence action against the county, the Court of Appeals affirmed the district court's summary judgment for the county.

By: David Vestal
ISAC Deputy Director



Courthouse Security

There has been a lot of discussion recently about the need for greater security in Iowa's courthouses. A recent California lawsuit drives this point home. And once again, the lawsuit hinges on the concept of legal duty.

In 1995, Dr. Harry Zelig and Ms. Eileen Zelig were going through a divorce. Over the course of two years following the divorce Dr. Zelig became increasingly abusive and hostile towards his ex-wife. Ms. Zelig had repeatedly put the county on notice of her fear of her ex-husband, providing copies of written and recorded murder threats. She had obtained restraining orders against him. On at least three occasions Ms. Zelig had called the bailiff before scheduled court appearances to inform him that she was afraid that Dr. Zelig might harm her or even kill her while she was in the courthouse.

On Sept. 1, 1995, the Zeligs were on the second floor of the Los Angeles County courthouse, waiting for a child support hearing. Dr. Zelig pulled out a .38 caliber revolver and killed his ex-wife. The murder took place in front of the couple's six-year-old daughter Lisa. At the time of the murder, the courthouse did not have metal detectors.

In 1996, lawyers for the Zelig children sued Los Angeles County, arguing that the county should be held liable for not providing reasonable security for the public. In particular, they allege that the county failed to protect Ms. Zelig by failing to provide a reasonably safe environment in the courthouse because no barriers, metal detectors or other safety devices designed to prevent the introduction of weapons into the courthouse were installed.

The case was tossed out by the superior court. But it was reinstated by the court of appeals, which held that counties could be held liable for harm caused by criminal activity on their property. There was liability, according to the court, because counties have a special relationship with courthouse patrons that creates a duty of care. Last month the highly publicized case reached the California Supreme Court. There has been no verdict yet.

Courts are unique in American society, and it is critically important that the State of Iowa and the counties take the necessary steps to make sure that everyone who enters a courthouse is safe. Courthouse security is going to take on a new urgency if courts begin ruling that counties owe a duty to implement reasonable security measures to protect courthouse patrons.

Parting Ponderable

"We choose our joys and sorrows long before we experience them."

-Kahlil Gibran, Sand and Foam

health check

Be Prepared



Be Prepared is a very common Boy/Girl Scout motto that can be applied to many different parts of our lives. One area of life that you might not think would relate is going to the doctor. Get the most out of your appointments. In going to an appointment for a particular ailment, here are a few things to consider.

Observe And Document The Problem

Think about when your ailment began and what was going on when you noticed it. Do you have pain? What kind? When did it start? Are there any other symptoms that you can document? If you can, write down your vital signs such as temperature, pulse and blood pressure. Also think about whether you have had this problem before. If you did, what did you do for it? You might also consider if there have been changes in your life and if those around you are ill or have any of the same symptoms. Remember to write these things down and take the information with you to your appointment.

Learn What You Can

It is very important to be as informed as possible. An example would be the situations in *Good Housekeeping* magazine. People who have unusual or persistent illnesses sometimes have to do a lot of research and consult more than one physician before the problem can be resolved. With information available on the Internet (reliable sites only) you can really find out research that could be invaluable to regaining your good health.

The Visit

Be sure to let your doctor know what medications you are taking. If this problem has been treated before, take along any records you have about the past treatment. Tell your doctor your main difficulty first. Describe your symptoms and let him/her know about any past incidents.

You might think this is silly, but take a notebook along and write down what the doctor tells you. I don't know about you but when I'm in the car going home I'm thinking 'what did she say again?' Write down what is wrong, what you might expect in the near future and what you can do to help yourself. If drugs or treatments are prescribed, you might ask what the treatment is called, why is it needed, what are the risks and alternatives. You might even ask what would happen if you do nothing to treat the problem. Be sure to find out if you need a return visit. You should also find out what danger signs you might encounter in the future. If tests are taken, find out if the doctor will call you back or if you need to check in with them.

By: *Sandy Longfellow*

ISAC Administrative Assistant



Create A Partnership With Your Doctor

When going to your doctor it is important that you create a relationship in which you can ask questions and the doctor can be honest with you. By doing this you can create a situation in which you make decisions together that end with health care that is mutually desirable. Let your doctor know that you would like to share in decisions made about your care.

Again, get the facts. Be as informed as possible about your health challenges and the types of care available. Remember to get dependable information that you know is reliable.

When you think about the health care options available to you, think about your needs and values and the best possible outcomes for you. It might have a great deal of influence on options available.

Consider a path of treatment and consider what the expectations are concerning side effects, pain, recovery time, or long term options. Then, think about it to see if you feel comfortable with your decision.

Once you decide on care, find out what you can do to make sure you will have the best possible outcome. What things can you do to make treatment go as smoothly as possible? And, most importantly, think positive. Your attitude and how you feel about what you are doing have a profound impact on the results.

If you cannot create a successful partnership with your doctor, you might consider getting a different one. I know this can be a difficult task, but it is very important that you are satisfied with your care. Be sure to be clear about your expectations before making a change – it is only fair. Remember, your satisfaction with care and the enthusiasm with which you can enter into treatment has a great deal of impact on the outcome.

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Making A Table In Word



By: Tammy Norman
ISAC Technical
Administrative Assistant



Q. I was told that I should be utilizing the “table” function in Word and other programs, can you explain what is the secret to the “table” function and should I be using it?

A. The table function is a handy little tool, which can be utilized in all of the Office programs. This feature is helpful when you want to place text or numbers into two or more columns. You are able to format them in a clean and precise manner. You can easily insert a table by going to “table” on your toolbar and selecting “insert table.” At this point you will need to select the number of columns and rows in your table. If you miscalculate and wish to add or delete rows or columns, never fear, this can easily be done in a couple of different techniques. You can add or delete rows by right clicking in the table itself and selecting “insert row” or “delete row.” When using this method it will automatically default to insert the row above where your cursor is placed. Another method is to click on “table” and “insert row.” To split a row or cell into more than one section, you will need to highlight the cell by right clicking and selecting “split cells.” You can now decide if you wish to divide that cell into more rows and columns or just “add rows,” or “add columns.” Again, you have the flexibility to design the table you want.

You also have flexibility in formatting your table. You can choose to have borders or gridlines displayed in your table or you can choose to hide them. To change the border on your table, just right click when your cursor is in the table and select “borders and shading,” you can select the type of border and if you want the border applied to a single cell, paragraph or the

whole table itself. You can also apply shading in the same manner. Shading is nice to highlight or make certain items in your table stand out. Shading can be applied in different colors, which is an effective tool in tracking or analyzing data. Regarding analyzing data, a table is a simplistic tool for showing columns of figures. You are able to perform calculations and sort the results. Excel is preferable, however, for a simple but quick display of information but you will find that the table function works quite well.

Once I began using the table function, I wondered how I ever got along without it. Please give it a try and see if it is a tool that you can begin using.

Website Note: After recently moving our offices, our affiliate website has also moved. The link off the ISAC website has been updated. However, you can also visit the website by typing <http://affiliates.iowacounties.org/Default.cfm>. Please keep your questions and comments coming in for this column and the websites. We look forward to hearing from you. Until next month, keep clicking!

Quote of the Month:

Politics ain't worrying this country one-tenth as much as where to find a parking space.
- Will Rogers

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profiles

ALUMNI

CORNER

Joe Rahm



Joe Rahm was the Kossuth County 3rd district supervisor for 16 years. "I enjoyed meeting people and helping make decisions that improved our county." He currently custom farms a few acres for a neighbor and helps two of his sons with their farming operation. Joe has nine living children (Chris, Noel, Greg, Pat, Tony, Nick, Mark, GERALYN, and Sarah) with eight of his children residing in Kossuth County. Joe enjoys traveling, spending time with his 30 grandchildren and attending ISAC alumni gatherings. "I hope that ISAC employees continue to lobby against the consolidation of counties and continue to keep the counties informed on legislative issues." Joe lives with his wife in Algona, IA.

Kim Wilson

Kim Wilson has not been a stranger to county officials since he left office in 2000 from his position as Tama County Supervisor. He now owns Wilson, Neff & Associates and has held numerous seminars and workshops for ISAC on communication, team building, leadership skills, management skills, and strategic planning. "We offer programs that close performance gaps and improve results." Kim is a member of the Tama County Economic Development Commission, Gladbrook Lions and a board member for the Peace Church. Kim enjoys raising African violets and spending time with his wife Madonna, high school English teacher, and daughter Jennie, student at Drake Law School. Kim resides in Gladbrook and can be reached at rkwilson@iowatelecom.net.

For information on becoming an ISAC Alumni Member contact Jerri by phone at 515-244-7181 or by email at jnoba@iowacounties.org. Check out their web page at www.iowacounties.org under About ISAC.

CORNER

Meet Your Board Members

Larry Sundall

ISAC Board Member



Larry Sundall has to be multi-tasked to serve as the Emmet County Zoning Director, Veteran Affairs Director and General Assistance Director. Past employment includes working at Forrest Ridge Youth Services, student at Iowa Lakes Community College and Buena Vista University, salesman at John Deere, volleyball and softball coach at Iowa Lakes Community College, employee at John Morrell & Company and service in the U.S. Navy. Larry enjoys being on the ISAC board because "it is an opportunity to work with a group that is willing to give of themselves above and beyond their normal call of duty." Larry's hopes for the future of ISAC include holding accountable those elected to serve at the state and federal level when they do not have our best interests in mind. "As times change, we need to become more proactive rather than always reacting to what is dumped on us." In Larry's spare time he enjoys collecting antique fishing tackle, fishing, fundraising for good causes within the community, and working with area youth at sports camps and events. His wife Pat has been the bookkeeper at the Co-op Elevator for 38 years.

classified ad

Franklin County is seeking qualified applicants for the position of Franklin County Engineer. Position requires registration as Professional Engineer in the state of Iowa. Registration as a Land Surveyor in Iowa is preferred, but not required. The County Engineer is responsible for the overall planning, direction, coordination, and supervision of the County Secondary Roads Department, including the effective, safe, and efficient construction, maintenance, and engineering of all county secondary roads and related services. It should be accomplished in a manner designed to achieve the best possible quality of design, services and materials at the most reasonable cost in meeting the needs of county residents and taxpayers for a network of good secondary roads. May be assigned other duties of a public works nature as the need arises. Sitting, climbing, standing, walking, turning, bending, and occasional lifting of up to 30 pounds required. Ability to work in hot, cold, wet, dusty, dirty, noisy, and fume conditions. Should be able to work occasional irregular hours - subject to call 24 hours/day. Resumes must be received by 4pm on **April 19, 2002**. Submit resumes to Franklin County Board of Supervisors, Courthouse, PO Box 26, Hampton, IA 50441, Phone: 641-456-5624, Fax: 641-456-6001.

A Successful Move!

All the furniture has been placed, boxes found and order restored. ISAC had a very successful move February 25 from 701 E. Court Avenue to 501 SW 7th Street, Suite Q. River Point Complex is the new building where ISAC rents space. This property is owned and managed by Hubbell Realty.

With approximately 7,000 square feet, the amount of space available for meetings, offices and work area is a welcome relief to all. The office has two meeting areas. One meeting room seats 15 people, while the second meeting room seats 30 people. This allows for more of ISAC's members to use ISAC's facilities for a meeting and allows for ISAC board of directors to hold their monthly meetings on-site. The office also has a full kitchen, large workroom, break room, storage area, small meeting room, and 18 offices.

"This is a great investment for all of our members," said Bill Peterson, ISAC Executive Director.



Above: Cass County officials (Teresa Kanning, Joyce Jensen, and Sharon Winchell) enjoy ISAC's new meeting facilities during County-A-Day. Right: Shots of ISAC's new building.



The ISAC staff pose for a picture in front of their new office space. Front row (L to R): Denise Obrecht, Sandy Longfellow, Anastasia Baker Hurn, Linda Kemp Gethmann, and Lauren Adams. Back row (L to R): Deborah Westvold, Jerri Noboa, Dan Vonnahme, Connie Wacht, Bob Mulqueen, Tammy Norman, David Vestal, Megan Strait, John Easter and Bill Peterson.



You Are Invited!



Come look through ISAC's new office space during
ISAC's Open House!
Friday, April 26, 2002 from 2pm-4pm

Directions: If you are traveling east on I-235, take the 7th Street exit and head south. If you are traveling west on I-235 take the 3rd & 5th Street exit, which will lead you to 7th Street and head south. Travel south through the downtown area until you reach the River Point Complex (it will be on your left hand side just after Murphy Street). We are on the south end of the building in suite Q.



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Contributing to 457 Plans

New tax legislation has greatly expanded opportunities for county officials and not-for-profit executives to enjoy the tax benefits of deferred compensation plans.

Section 457 non-qualified deferred compensation plans have been available for employees of government agencies and nonprofit organizations for many years. The Economic Growth and Tax Relief Reconciliation Act of 2001 ("EGTRRA") signed by President Bush in June of 2001, has increased the contribution limits for these plans and has leveled the playing field between private and public sector plans.

What Is A 457(b) Plan?

A 457 plan is a deferred compensation program that allows government employees and employees of tax-exempt employers to defer a portion of their income until a future date. There are two types: eligible, or 457(b) plans; and ineligible, or 457(f) plans.

Eligible plans are by far the most common and these are the plans I will focus on. Other types of plans have relatively the same concept but the rules may be slightly different.

New Deferral Limits

With the new tax law the amount an individual can defer has increased. For individuals the amount is now \$11,000 with an additional \$1,000 catch up to those over 50. This amount increases by \$1,000 per year until 2006 at which time limits go to an indexing system based on inflation in \$500 increments. Moreover, the coordination between the qualified and deferred compensation plan limits has been eliminated. This little change now allows individuals to contribute to 403(b), 401(k) SIMPLE plan, or SEP along with their 457 deferral. As a result, the new legislation increases the current deferral limit from \$10,500 to \$22,000 for 2002. This "double contribution" gives an employee the option of other plans depending on their retirement investing needs. (See graphic below)

Year	Basic Limit	Age 50+*	Final 3-Year Catch-Up**
2002	\$11,000	\$1,000	\$22,000
2003	\$12,000	\$2,000	\$24,000
2004	\$13,000	\$3,000	\$26,000
2005	\$14,000	\$4,000	\$28,000
2006†	\$15,000	\$5,000	\$30,000

* Available only for governmental plans. Cannot use if final 3-year catch-up is being used in that year

** Available only if contributions in prior years did not exceed certain levels, Cannot use if age 50+ catch-up contribution is being used.

† After 2006, limits are subject to annual indexing for inflation in \$500 increments.

An individual, who is within three years of retirement, has a choice of using the age 50+ catch up provision or they can defer up to twice the amount of the deferral limit through a 3-year special 457 catch-up election. Eligibility of this retirement catch up option is determined by a calculation, so visit with your financial advisor for additional information.

Money Can Now Shift To And From Plans

The 457 plans have traditionally suffered from a lack of portability. Eligible government plans are now required to offer rollovers for "any eligible rollover distribution." Rollovers can be made into a qualified retirement plan, a 403(b) plan, an IRA, or another 457 plan. Rollovers can also be made into an eligible government plan *from* a qualified retirement plan, a 403(b) plan, an IRA, or a 457 if the plan document allows it.

Withdrawing Money

At some point employees are going to want access to the money they have saved for retirement. 457 plans do offer some unique options when compared to other retirement plans. Money taken out of the plan and not rolled into another eligible plan is taxed at an individual ordinary tax rate.

Distributions are permitted from 457 plans if the participant:

- ♦ reaches age 70 ½
- ♦ leaves employment of the sponsoring employer (only vested amount is eligible)
- ♦ has an "unforeseeable emergency" like illness, accident, or natural disaster
- ♦ dies
- ♦ has balances of less than \$5,000 and has not made contributions in the last two years may make unrestricted, penalty-free withdrawals.

The most unique feature of a 457 plan is you do not have to reach 59 ½ like most other plans, to make withdrawals. Further, other plans have a 10% penalty in addition ordinary income tax on the premature withdrawal.

The bottom line is with the new tax law there are many new changes to the amount you can contribute to a 457 plan. Also, employers should revisit their plan to see if the current program is fitting the needs of the county or not-for-profit employees.

This article was compiled by Adam B. Obrecht, a registered representative with BDF Investments, a division of Broker Dealer Financial Services Corp. in Johnston, IA.

miscellaneous

Iowa Acts of Interest Legislative Workshops

Changes in Iowa law that affect public safety will be the topic at the 2002 legislative workshops for law enforcement. Iowa Acts of Interest Legislative Workshop is set for June 25, 2002 at the Clarion Conference Center in Coralville, IA and June 26, 2002 at the University Park Holiday Inn in West Des Moines, IA. The workshops are sponsored by the Iowa Department of Public Safety in conjunction with the Iowa County Attorneys Association and the Prosecuting Attorneys Training Coordinator Council. Registration material will be mailed in May. For further information contact the Office of Commissioner at 515-281-5261.

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NACo news

2002 NACo Annual Conference & Exposition

New Orleans, Louisiana
Ernest N. Morial Convention Center

Sunday, July 14, 2002

10am - Noon	General Session
Noon - 4:30pm	Exhibit Hall Open
1pm - 4:15pm	Workshops
Evening	Conference-Wide Event

Monday, July 15, 2002

9am - 10:30am	Workshops
10:45am - 12:45pm	General Session
12:45pm - 1:45pm	Exhibit Hall Lunch
12:45pm - 4:30pm	Exhibit Hall Open
Evening	Open

Tuesday, July 16, 2002

8:30am - 10am	Workshops
10:15am - 11:45am	General Session
11:45am - 3pm	Exhibit Hall Open
12:30pm - 1:30pm	Exhibit Hall Lunch
1:45pm - 4:15pm	Election of Officers and Business Meeting
Evening	Inaugural Gala

Conference registration for NACo county members is \$385, if sent by May 3, 2002. Conference registration for non-member county officials is \$485, if sent by May 3, 2002. Hotel accommodations are made through NACo with nine hotel options available ranging from \$119-\$158. Iowa does have a room block at the Sheraton New Orleans (headquarter hotel) for Iowa attendees. Contact Jerri Noboa at ISAC (515-244-7181) if you are interested in reserving a room with other Iowa attendees. Visit NACo's website at www.naco.org for the conference registration form and further information.



ISAC Executive Director Bill Peterson, Winnebago County Auditor Bob Paulson, Clarke County Treasurer Kim Reynolds, and Story County Treasurer Dave Jamison meet with Iowa Congressman Tom Latham in his Washington, DC office March 5, 2002 to discuss issues of importance to Iowa counties during NACo's Legislative Conference.

miscellaneous

MAXIMUS



We are the Management and Financial Services Division of MAXIMUS, Inc., (NYSE MMS). We have served Iowa counties for over 20 years, first as David M. Griffith & Associates,

and, beginning in 1998, as DMG-MAXIMUS. MAXIMUS is headquartered in Reston, VA, and maintains a local office in Urbandale, IA. The Management and Financial Services Division currently has contracts with 94 Iowa counties to prepare central service cost allocation plans. While many of you may be familiar with this service and us, you may not know we offer a wide range of other services, which enable our clients to **MAXIMIZE REVENUES**, and **DECREASE TIME AND EXPENSES** associated with the operations of our clients.

For example, MAXIMUS has recently assisted counties in Iowa and other states to claim State Criminal Alien Assistance Program (SCAAP) reimbursement for incarcerated illegal aliens in their facilities. This is one example how MAXIMUS helps to maximize revenues for the county. We have completed numerous operation and management studies of law enforcement entities in other states that offered a variety of recommendations to enable these departments to operate more efficiently in protecting the citizens they serve. We calculate per diem jail rates incorporating both direct and indirect costs to recover the full costs associated with the incarceration of inmates.

We can also assist you with a variety of GASB-34 issues, including identifying the accounting changes you need to implement to be compliant with GASB 34 and preparing your first GASB 34-compliant financial statements. A significant issue with GASB 34 is reporting of assets. Within Management and Financial Services Division is the company formerly known as VRM-MAXIMUS. This group offers complete inventory services that include performing fixed asset inventories, documenting the inventory in hard copy or electronic formats that can be incorporated into existing accounting systems, software for network/stand alone applications, and building/infrastructure valuations for GASB-34 and/or insurance purposes. These are examples of ways we can help reduce time and expenses associated with GASB-34 compliance issues.

WE ARE HERE TO HELP YOU HELP THE PEOPLE YOU SERVE.

Contact Details:

MAXIMUS, Inc.

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- 7-13 National County Government Week
- 10 *CCMS North West Support - Spencer*
- 16 *CCMS Administrators - Best Inns & Suites, DM*
- 17 *CCMS Cost Report Training - Best Inns & Suites, DM*
- 18 *CCMS Support Staff Training - Best Inns & Suites, DM*
- 21-24 Sheriffs & Deputies Civil School
- Holiday Inn Airport, DM
- 23 Spring Wellness Meeting
- Buena Vista University, Storm Lake
- 25 Spring Wellness Meeting - Holiday Inn Airport, DM
- 26 ISAC Board of Directors - ISAC Office
- 26 **ISAC OPEN HOUSE** - ISAC Office (2pm-4pm)

MAY

- 1 HIPPA Meeting - Holiday Inn Airport, DM
- 8-9 *CCMS Advanced Case Manager*
- *Best Inns & Suites, DM*
- 23 CRIS Member Meeting - Holiday Inn Airport, DM

JUNE

- 5 *CCMS New Supervisor Forum*
- *Best Inns & Suites, DM*
- 6 *CCMS Supervisors Training - Best Inns & Suites, DM*
- 9-13 County Attorneys Spring Training - Arnolds Park

JULY

- 10 *CCMS North West Support - Storm Lake*
- 12-16 NACo Annual Conference - New Orleans
- 16 *CCMS Administrators - Best Inns & Suites, DM*
- 24-26 Auditors' Summer School - Amanas

AUGUST

- 13-15 *CCMS Annual Conference - Holiday Inn Airport, DM*

SEPTEMBER

- 5 ISAC Steering Committees - Holiday Inn Airport, DM
- 12-13 Iowa County Attorneys Association (ICAA) Legislative Committee Workshop - Des Moines
- 17 *CCMS Mandatory Reporter Training - Best Inns & Suites, DM*
- 18-19 *CCMS Fundamentals - Best Inns & Suites, DM*
- 19-20 ISAC Board of Directors - Waterloo area
- 22-25 Sheriffs & Deputies Civil School
- Holiday Inn Airport, DM

OCTOBER

- 3 ISAC Steering Committees - Holiday Inn Airport, DM
- 9 *CCMS North West Support - Spencer, IA*
- 15 *CCMS Administrators - Best Inn & Suites, DM*
- 17-18 *CCMS Strengths Based Training*
- *Best Inns & Suites, DM*
- 22-23 Mental Health Conference - Schemann Center, Ames
- 24-25 ISAC Board of Directors - ISAC Office

NOVEMBER

- 7 *CCMS Support Staff Training - Best Inns & Suites, DM*
- 10-13 County Attorneys Fall Training Conference
- Des Moines
- 20 *CCMS Board of Directors - Holiday Inn Airport, DM*
- 20 ISAC Board of Directors - Holiday Inn Airport, DM
- 20-22 ISAC Fall School Conference - Holiday Inn Airport, DM

DECEMBER

- 8-11 Sheriffs & Deputies Winter School
- Downtown Marriott, Des Moines
- 10-12 Engineers Winter Meeting - Schemann Center, Ames
- 13 ISAC Board of Directors - ISAC Office

For agendas or additional information on any of the above listed meetings please visit our website at www.iowacounties.org and click on Calendar of Events! If you have any questions about the meetings listed above, please contact Jerri at (515) 244-7181 or by email at jnoboia@iowacounties.org.



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