The

Iowa County

September 2017

All Things County Budgeting
2018 ISAC Scholarship Application

Preferred Vendor of the Month
County Risk Management Services, Inc.
representing ICAP and IMWCA

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5500 Westown Parkway, Suite 190
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515.244.7181 FAX 515.244.6397
www.iowacounties.org
Rachel Bennett, EDITOR

ISAC
Iowa State Association of Counties

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.

*** The views and opinions expressed in articles authored by anyone other than ISAC staff are those of the authors and do not necessarily reflect the official policy or position of ISAC.*

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Preferred Vendor of the Month

County Risk Management Services, Inc.

representing

ICAP IMWCA

Russ Sporer
County Risk Management Services, Inc.
russt@noelins.com

Did you know 88 of the 99 counties in Iowa participate in municipal risk-sharing pools? It's true – 88 out of 99. That's 89%! And it fits in line with estimates by the Association of Governmental Risk Pools (AGRiP), which indicate "at least 80% of all local public entities (in the United States) participate in one or more risk-sharing pools.

It has to make you wonder why, doesn't it? If so many counties participate, it must be because risk-sharing pools are a good thing. But what makes them different? And why don't all counties participate in pools? Let's start with the basics.

What are risk-sharing pools? Risk-sharing pools are special programs enabled by state legislatures. Municipal risk-sharing pools cover risks and exposures exclusive to public entities. For example, municipal buildings, vehicle fleets, law enforcement operations, public officials, and more.

Eligible entities and organizations each pay a premium – or contribution – into the pool for coverage of a specific type of risk; those contributions are then placed into a common fund, so that the pool can pay out in the event of a loss or claim.

Why were risk-sharing pools formed? In the 1970s and 1980s, public entities were faced with high rates and inadequate coverages from the standard insurance market. Most insurers abandoned the public entity market at this time, and pools emerged to provide coverages and risk management services to organizations in the public sector. The Iowa Communities Assurance Pool (ICAP) and Iowa Municipalities Workers' Compensation Association (IMWCA) were two such organizations formed during this time.

Pools were created not only to provide municipalities with relief from the restrictive coverages and high prices of the standard insurance market, but also to provide long-term, financial stability for participants.

Why are municipal risk-sharing pools important? Like most things, the standard insurance market is cyclical. Sometimes, municipalities can affordably obtain adequate insurance coverage through the standard market. Other times, well, that just is not possible. So much is dictated by exposures and losses at any given time. With pools, though, that is not the case.

Municipal risk-sharing pools are member-operated and owned, which is incredibly beneficial for the local governmental entities that participate in them. Most are governed by a board of directors consisting of member representatives, which enables participating entities to have a direct say in the coverages and services a given pool affords. For representatives of Iowa public entities, this is definitely the case.

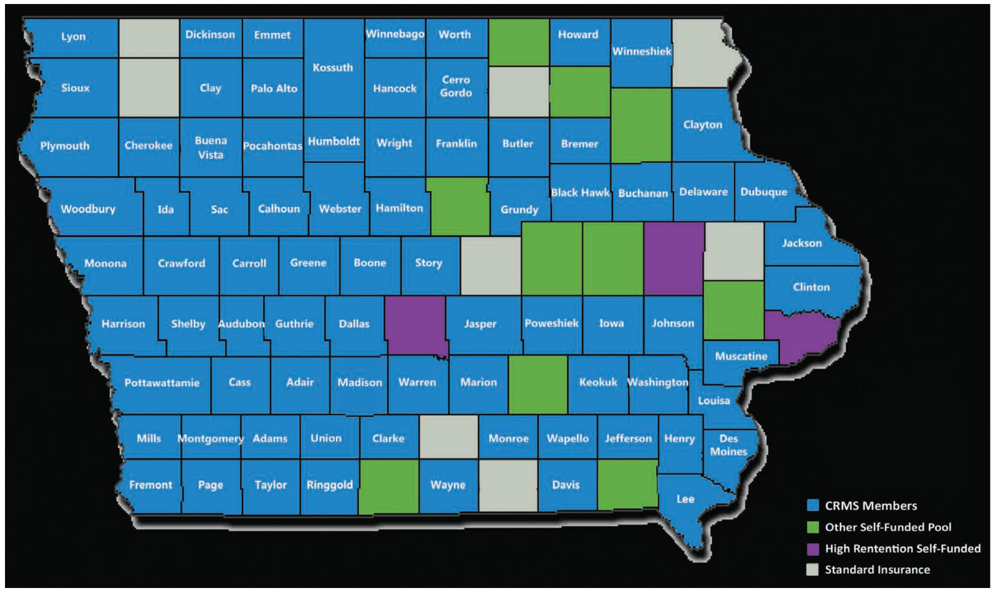
Both ICAP and IMWCA are governed by a board of public officials elected by member entities; in addition, the executive directors of the Iowa League of Cities and ISAC serve as ex-officio members on each board.

So…what are ICAP and IMWCA? These are the stabilizing, risk-sharing pools for Iowa public entities! IMWCA was formed in 1981 to provide workers' compensation coverage to Iowa cities, counties and other municipal organizations. ICAP was formed just five years later, in 1986, to provide property and casualty coverages to those same entities.

The two pools are separate, but often work together to provide Iowa municipalities the coverages and services they need. For example, ICAP and IMWCA are working hand-in-hand to assist Iowa volunteer fire departments in developing a junior firefighter program that will teach youth to become firefighters and emergency medical technicians. That's important.

Both ICAP and IMWCA go above and beyond to offer loss control and risk management services to their members. At direction of member entities, they have both developed coverages, programs and loss control teams that are among the broadest and best in the industry. ICAP and IMWCA are 100% dedicated to Iowa public entities and the individuals they employ. These efforts have not gone unnoticed by Iowa public entities, which are joining the two pools in increasing numbers.

What does that mean? It means the memberships for the two pools continue to grow. And, for Iowa public entities, that's a really good thing. In joining the pools, municipalities are essentially joining together to fund losses, implement loss control and risk management programs, and keep the cost of coverages at stable and affordable levels. As most municipal representatives know, these are all very important for their entities. And, quite frankly, for others, as well.



ICAP and IMWCA benefit all Iowa public entities – even those who have not yet joined in pooling. By maintaining strong memberships and stable rates, the two pools have created a more competitive insurance marketplace for all Iowa public entities. To compete with the pools, traditional insurance companies must price their product at the lowest reasonable point for coverage. This benefits all municipal organizations, regardless of whether they participate in a pool. Of course, those that are involved with pools enjoy many other benefits, as well.

ICAP has developed a great many programs and educational courses that help its members mitigate risk, enhance coverages and limit their exposures for loss. Similarly, IMWCA has implemented sound safety and loss control initiatives, which benefit all organizations and municipal representatives who obtain workers' compensation coverage through the program.

For the 88 Iowa counties that participate in pools, this means significant, long-term cost savings, superb coverages, and financial stability for their respective organizations.

Then why don't all Iowa counties participate in these pools? There are many factors that play in here, not the least of which is the fact that not every Iowa county is a good fit for pooling. Not right now, at least.

Why should Iowa counties participate in such pools? It has been said that, "at their best, pools operate with a strong commitment not only to their own members but also to the pooling movement." (www.agrip.org) This has always been true for ICAP and IMWCA, and it continues to be true today.

As noted, both programs operate in the long-term interest of their members. They utilize comprehensive underwriting practices and offer membership only to those entities who make for an excellent pooling fit.

In addition, both ICAP and IMWCA offer safety and loss control courses to help educate municipal representatives on exposures, coverages and risk management techniques. ICAP and IMWCA member employees successfully completed more than 13,000 such courses in 2016 alone! It is these practices - and a member-oriented approach – that has made governmental pooling such a tremendous success in Iowa.

Together, ICAP and IMWCA have a combined net worth more than $120 million. That's $120 million in benefits, superb loss control, responsive claims handling, and incredible member services. And, it wouldn't be possible without the participation and continued support of the local governments who participate in these pools.

To date, more than 800 Iowa public entities have joined ICAP and IMWCA, and they've done so for a purpose greater than saving on cost. They participate in the programs because, through pooling, they can accomplish together what none of them could achieve on their own.

It is this mindset – an attitude of togetherness, joint benefit and cause – that has made local government pooling such a tremendous success for Iowa public entities. And it is this attitude, and your commitment to loss control and risk management, that enable us to confidently say, for ICAP and IMWCA, the best is yet to come.

Feature - Basic Budgeting

Marge Pitts
Clay County Auditor
mpitts@co.clay.ia.us

The first quarter of our new fiscal year has all but vanished leaving us at the point where the county budget process starts all over again. Budgets were submitted last March. It is now up to us to live within our means as we forecasted we would. All counties must comply with Iowa Law and rules related to budgeting but each may vary in their methods and timelines. Your county auditor or designated budget director has the ability to provide each department or county officer with expense and revenue reports during the year that track their budget usage relative to their overall appropriated budget.

In preparation for the process, it is good to know where you have come from and how well your previous plans worked. The ending cash balances of the county's governmental fund types will serve as the starting point for the new budget year. Now is a good time to review established spending policies, proposed capital improvement projects, and funding allocations promised to outside agencies that provide services to county residents. The governmental fund structure has four basic groups. The General Fund is the primary operating fund of the county. All operating expenses and capital improvement costs not paid from other funds are covered by this fund. Most departments or offices will have appropriated spending power in the General Fund. The Special Revenue Funds account is for proceeds that are usually required by law or regulation to be in a separate fund and to be expended for specific purposes. Examples are mental health, rural basic and supplemental that provide services benefiting property not within incorporated areas of the county, secondary roads, recorders records management, emergency medical services, and county conservation land acquisition, to name a few. The Capital Project Funds are used in the acquisition or construction of major capital facilities and assets. The Debt Service Fund pays the interest and principal on any of the county's general, long-term debt loans, judgments against the county, lease or lease-purchase agreement payments, or any flood project funding.

In November or December the county auditor (or budget director) will furnish budget worksheets to elected officials and department heads asking that they prepare proposed revenues and expenditures for the next fiscal year. The budget worksheets will itemize their assigned accounts and provide three or more years of history per account that can assist each department in projecting changes for the next fiscal year. Each department should consider any potential change in personnel or operating costs and be prepared to explain its needs during their budget reviews with the Board of Supervisors. The county Compensation Board often meets during this time to develop a recommendation to the Board of Supervisors for the salary of elected officials that will be considered in the new budget. The compensation board is composed of seven members, two selected by the Board of Supervisors and one each by the county auditor, attorney, recorder, treasurer and sheriff.

As departments prepare their budget requests, it is very important for them to show the re-estimates of their current year spending accounts. By doing so there will be a more accurate reflection of the overall ending cash balance in county funds. The re-estimates, however, do not constitute a formal budget amendment. Just because a department has re-estimated a current year expense does not give increased spending power unless there is a formal budget amendment public hearing.

On or before January 15 the budget worksheets are to be submitted to the county auditor (or budget director) who shall compile the estimates to determine the effects on the cash flow needs and projected fund balances for the next fiscal year on or before January 20. This is when the real work begins, and what you want may not be what you are able to get.

The taxable valuations available to generate new tax revenue, anticipated monies from federal, state, and miscellaneous sources, and projected ending cash fund balances will determine the capacity to cover all of the submitted requests for spending power in the next fiscal year. Even before the departments have returned their budget requests, the Board of Supervisors have been considering the potential wage increases of employees due either to labor union negotiations, county compensation board recommendations, or departmental policies. In Clay County, just over 50% of our expenditures account for wages, payroll taxes, and group health insurance. The remaining 50% has to cover departmental operating expenses, allocations to outside agencies that provide services to our residents, and to allow for an ending cash carry over balance roughly equal to 25% of our county expenditures. The carry over cash balance will enable us to pay bills and payroll during the first three months of the new fiscal year until real estate taxes are collected in September. Departmental budget reviews may be with the full Board of Supervisors during a budget workshop meeting, or with a sub-committee of the Board of Supervisors scheduled separate from a regular board meeting, or with the budget director individually.

It is helpful to develop a calendar showing budget review dates and times as well as publication deadlines between January and March 15 when budgets must be certified to the Iowa Department of Management. Your calendar will fill up quickly and evaporate even faster. If you start at the end (March 15th) and work backwards on the calendar you may easily be in the last week of January when your budget has to be finished and prepared for the first public hearing. All dates for budget hearings must be set by board motion during a regular board session. The budget public hearing must be published in all county newspapers not less than 10 days nor more than 20 days prior to the hearing date. This requirement can be challenging if your county newspapers only publish once a week simultaneously with one another.

The purpose of budget reviews is to allow departments to express their needs and to answer questions supporting those needs. The Board of Supervisors will also be meeting with representatives of organizations wishing county funding. The question soon becomes, "do we raise the tax rate (levy rate) or leave the levy rate the same as last year and allow any increase in taxable valuation to generate more tax dollars collected?" Also, "if we leave the levy the same will the taxes generated support the expenditures submitted and still allow for an adequate carry over cash balance?" Neither is an easy question. The levy rate limits on some funds have an impact on the dollars that can be collected. Therefore, if you are at the levy rate fund limit and the valuation and other revenues will not support all that is requested, the expenditures in that fund must be cut. Let's imagine how we would cut expenditures in general basic. First, compare your anticipated ending cash balance to the preferred ending cash balance that was agreed on early in the process. Let's say the difference is $400,000 and there are 15 departments that have budget requests in general basic. Of course the department requested amounts will vary greatly so applying a flat dollar amount equally will devastate some departments and barely affect others. Finding the percentage relationship between the department budget and the general basic expenditures and taking that percentage times the department budget will result in their proportionate amount to remove from their budget. It may become apparent that even this strategy will be very detrimental to the operation of some departments. Keep in mind that mandated expenses should take precedence over discretionary spending in any fund. It may be possible to move some expenditures to other funds so as to lessen the burden on General Basic's fund balance. As I said before, these are not easy decisions but can be very necessary to stay fiscally responsible.

By February your new proposed county budget has been shaped and carved into what is believed to be a solid statement of your county's intentions. The hearing notices have been published, and at the designated time on the specified date, the Board will open the public hearing on the budget. Maybe the only people at the hearing are the Board of Supervisors and the auditor, but everyone in the room will know that much effort has been put into this financial story that everyone hopes will play out according to the design some 18 months from now. According to American businessman and author Dave Ramsey, "A budget is telling your money where to go instead of wondering where it went." I wish everyone a smooth and graceful glide through their upcoming budget season.

Feature - Advanced Budgeting

Dawn Jindrich
Linn County Budget Director
dawn.jindrich@linncounty.org

Every year county governments make programming decisions and allocate available resources through the budget process. This process will soon begin for many of the larger counties, and in some cases, for smaller counties as well. The budget process is one of the most important activities performed by the Board of Supervisors and the outcome of this process affects every taxpayer and resident. It is important that the organization has already completed a comprehensive strategic planning process before beginning the budget. Strategic planning aligns available resources with future goals. The mission statement and strategic plan, along with action items describing how the strategies will be implemented, will help determine how the resources available can be tied to future goals.

The first phase in developing a process for preparing and adopting a budget is to establish a budget calendar. The calendar specifies when budget tasks are to be completed. This ensures that all aspects of the budget process have been addressed and adequate time has been planned. The development of a budget calendar is typically guided by statutory deadlines, but other important organizational dates should also be taken into account. The individual responsible for developing the calendar will also need to make sure that any revisions do not delay the critical path. The primary purpose of the calendar is to provide overall coordination.

The next phase in the process is the development of budget guidelines and instructions to ensure that the budget is prepared in accordance with the overall strategic plan and financial goals for the upcoming budget year. Instructions are needed so departments submitting budget requests know what is expected. Guidelines should provide information related to financial constraints and assumptions to be used in the development of the budget. Instructions often include sample forms or written instructions.

After the calendar has been developed and budget instructions and guidelines have been distributed, departments will need to submit budget requests to a single point of coordination. This person or department will produce reports, identify issues or problems, and ensure that other requirements are met and that the budget process stays on schedule. The assignment of this role will require interaction with the department official submitting the budget request and also access to the decision makers, typically the Board of Supervisors, to discuss potential issues or problems as soon as they have been identified.

Before the budget meetings begin, the individual coordinating the budget process reviews all departmental requests and projections for accuracy. Trend analysis and year-to-year comparisons should be provided to the Board of Supervisors prior to budget meetings. Concerns related to budget assumptions can be discussed with the department official prior to the budget meeting. During budget meetings, issues and concerns that were not resolved should be discussed with the Board of Supervisors. The individual coordinating the budget process needs the technical background to understand statutory rules and limitations and will need to communicate options or choices, along with an analysis of those options.

The most challenging part of the budget process is how to allocate resources to meet the needs of the organization and achieve both short-term and long-term goals. One method of making these decisions is called "budgeting for outcomes". This is a performance budgeting process that is based on identifying priorities that reflect the results that leaders want, and then funding programs and services that will accomplish those goals. The following eight steps describe the process:

1. Determine how much revenue is available
2. Set high level priorities
3. Allocate available funding to priorities
4. Determine what strategies will best achieve results
5. Budget available dollars
6. Set measures of progress
7. Review what actually happened
8. Communicate performance results

Continues on the next page.

Advanced Budgeting

The first step is to determine how much revenue will be received from property taxes, excise taxes and other tax revenues. Inmate fees, state and federal grants, along with fees collected by the treasurer and recorder are also included. Following the estimation of all available revenues for the proposed budget, available funding for high level budget priorities can be calculated. These priorities from the strategic plan and the budget year initiatives are communicated to the departments as guidance for submitting requests. In addition to the budget request for existing staff and programs, departments may prepare and present a proposal, commonly referred to as an "offer," because it represents an offer to the Board of Supervisors to provide a specific program or service for a set amount of funding. The Board can either reject or accept the offer. The Board of Supervisors will approve a list of offers that do not exceed the funding amount available. Typically, the offers are reviewed and decided at the end of the budget process when all of the other variables in the budget have been decided. Offers can be for additional staff to meet a high priority such as improved customer satisfaction by decreasing wait times or they can be for new or redesigned programs that achieve better alignment with the strategic plan. The Board of Supervisors or other decision makers need to determine what proposals will best achieve results. Offers are then ranked, based on cost and outcomes. Performance indicators are included in the proposed offer, with outcomes clearly identified. Key components of offers include links to strategic priorities, descriptions and justifications for funding, performance indicators, description of resources needed, and clearly explained consequences if the offer is not funded. Collaborations or partnerships often present a more compelling request than those submitted by a single department.

Creating sustainable budgets that provide funding for services aligned with long-term needs is the reason that many governments have implemented budgeting for outcomes as part of their annual budget process. In situations where revenues are insufficient to meet all of the demands for resources, some method of allocating available funding is needed. Old ideas such as hiring freezes, depleting reserves, delayed capital replacement or deferred maintenance are short-term solutions. Across-the-board cuts are effective, but not strategic. The focus should be on overall organizational strategic goals instead of departmental issues. Budgeting for outcomes does not replace the need for making difficult choices, but it does provide a structure and better information for those decisions.

NOTICE

Dear Voting Members:

I am writing to invite you to participate in the approval of ISAC's 2018 Legislative Package. Voting on ISAC's Legislative Package will be open for Voting Members from October 11, 2017 through October 25, 2017. Voting Member is defined as "All elected officials of an Iowa county or the principal officer for county departments that are represented by an Affiliated Association" in Article IV of ISAC's Articles of Incorporation. If you are a Voting Member, you will receive an email with information and a link to vote. Voting will be conducted via written consent, either through our online voting process or by sending in a paper ballot.

Please do not hesitate to contact us regarding the adoption process for or the substance of the 2018 Legislative Package.

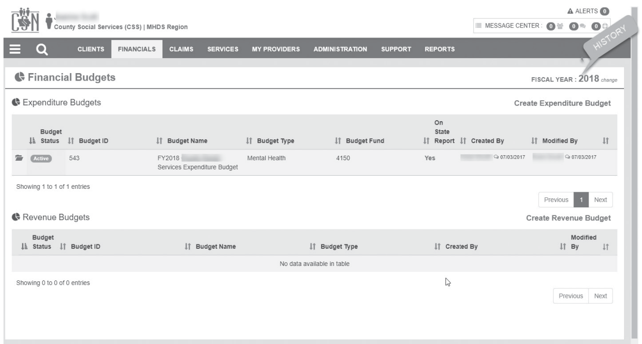
Bill Peterson, Executive Director
Iowa State Association of Counties

Feature - MH/DS Budgeting

Ryanne Wood
Lee County Community Services Administrator
rwood@leecounty.org

During the last legislative session, the Mental Health and Disability Services (MH/DS) regions were yet again a conversation point amongst legislators. Resulting from those conversations was SF 504 which mandated four primary components of work for regions: 1. Each region will convene a stakeholder workgroup to identify ways to most effectively serve individuals with complex treatment needs; 2. Each region will engage in a Memorandum of Understanding with each of the three Managed Care Organizations (MCOs) to effectively work together in service provision to individuals with complex needs; 3. Each region will create a Community Services Plan to address planning and implementation time frames and assessment tools for determining the effectiveness of the plan in achieving the Department of Human Services (DHS) identified outcomes; and last but not least 4. MH/DS regions will spend down MH/DS fund balances as it relates to the work of the stakeholder workgroups and department designated outcome measurement requirements as per the identified financial thresholds of the code.

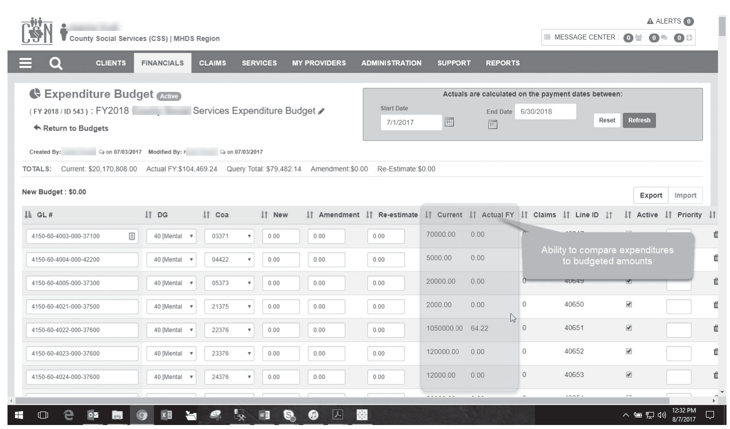
As each region moves forward in its efforts as directed by SF 504, the timing of the rollout of the Community Services Network (CSN) 3.0 was impeccable. The MH/DS regions are grateful for the upgrade and all the hard work that went into developing the functionality of CSN 3.0 by ISAC and the Operations Sub-Committee.



Additionally, all the effort of those that trained the users of CSN 3.0 prior to the July start was invaluable. Looking forward, CSN will be extremely useful in identifying fund expenditures by Chart of Account Code, measuring targets for spending down fund balance to the new targets, giving regions historical budget information to assist in ongoing annual planning, and developing expenditure budgets on an annual basis that can be easily integrated into other forms/types of reporting and matched with county auditor systems.

What most people do not realize about the MH/DS region's budget is that each region system manages a number of accounts that collectively comprise the region MH/DS budget. Each member county retains their local Fund 10 (designated fund) and is the point in which local tax dollars enter the system. Each region also has a Region Fiscal Agent account - Fund 4150. This Fund is comprised of dollars transferred from the member counties to be expended as per the guidance of the regions 28E agreement and/or operational policies. Each region has the flexibility to structure what payments come from what account at the direction of the Region Governing Board comprised of a Board of Supervisor designate from each member county, plus two ex-officio members (a consumer of MH/DS or family representative and a provider representative). All of the MH/DS accounts are subject to the required county auditing processes, as well as the overarching region audit that comprises the cumulative of region expenditures and revenue amounts. In short, there are a lot of moving pieces to the region MH/DS budgeting process, and it requires a Management Information System that has the capability of tracking, interfacing, and expeditiously assisting with the organization of a lot of financial information in the form and function required by DHS.

Region MH/DS budgets have been, and will continue to be, a focal point for state legislatures, the county board of supervisors, DHS (MH/DS Authority), and the taxpayers of Iowa. The CEOs and management personnel/teams are well aware of their duty and obligations to most effectively and efficiently serve those in need at the local level and be good stewards of taxpayer dollars. Our work and efforts, in partnership with key stakeholders to develop a system that derives successful outcomes for individuals in need of treatment, will be in all systems best interest (court/judiciary, law enforcement, MCOs, medical agency/providers, prescription medication providers, public health, public safety, corrections, crisis/mental health/substance providers, community support providers, community services agencies, NAMI, etc.) We appreciate the partnerships that have been cultivated in this venture.



Dana Aschenbrenner
Johnson County Finance Administrator
daschenb@co.johnson.ia.us

The Evolving Challenges of Effective Budgeting for Public Safety

Few people would disagree with the notion that the public safety programs and legal systems of our country are a necessary and beneficial core service provided for by our various governments. It is one of the primary foundations for maintaining just and livable communities. Jurisdictions that ignore or ineffectively provide these services to their residents may suffer many adverse outcomes as a result, such as their residents fleeing areas where crime is flourishing. This in turn brings further negative consequences as real property values erode, poverty increases, and quality of life plummets for the remaining residents. Desperate governments caught in this type of situation face grim consequences as their tax base erodes and the amount of available resources that could be used to address their public safety problems evaporate.

Public safety and legal services come at a cost, and in many jurisdictions, this cost has increased dramatically over the last few decades, but this increased cost has provided many benefits to their residents. Violent crime rates have fallen 39% between 1980 and 2014 and by 52% from their peak in 1991. During this same period, property crime rates nationwide fell by 52%. The overall crime rate measured in 2014 was the lowest measured cumulative crime rate recorded in our country since 1967. There is not a consensus of opinion among experts as to why these rates have fallen so dramatically over this time period but many factors are cited as to possible underlying factors that may be having positive effects, such as improving economic conditions, demographic changes, and changes in policing tactics. Undoubtedly, the allocation of additional budgetary resources towards policing, legal services and other public safety initiatives have had an impact on this trend over the last few decades, but to what degree it is difficult to assess or measure.

Despite these dramatic decreases in overall crime rates throughout the country in recent decades, there are associated trends that should be considered by all governmental leaders as they consider the allocation of future funding and budgetary resources towards public safety and legal services goal and initiatives. Preserving and improving upon these low crime rates often requires the expansion of the workforce and equipping of these new law enforcement officers and their associated support staff with the tools that they require to be effective. Additionally, in order for the legal system to work efficiently, budgets must provide for adequate staffing levels in the attorney's offices, judge assignments, and sufficient workspace must be provided to allow these offices to do their jobs most effectively.

A very challenging aspect that all governments and their residents face in our current public safety environment is the dramatically increasing levels of incarceration we have experienced during this era of falling crime rates. Adjusting for population, the incarceration rate in our country has exploded, effectively growing by 220% between 1980 and 2014. The US incarceration rate is currently higher than any other developed country in the world and is more than four times the world average, driven largely by an increase in the severity of sentencing and enforcement. This has resulted in longer sentences and higher conviction rates across all types of offenses nationwide. The budgetary impact has been just as dramatic, pushing many governments to their budgetary limits to provide adequate funding to handle this higher census of prisoners with little to no relief in sight. Detention costs continue to push governments to abandon other worthy goals and projects as more and more resources are consumed by these growing costs to adequately detain and care for their prison populations. The public has taken notice of this trend as well and many citizens and governmental leaders are working proactively to enact changes and reforms in our criminal justice systems. The goal of most reform advocates is to reduce the overall governmental costs associated with this aspect of public safety, and to improve the outcomes for prisoners once released from detention with the hope that they can become productive members of society and avoid reoffending and possible future imprisonment.

The strategies and policies utilized by different governments to address these various public safety issues are diverse and will vary due to the needs and pressures within their respective communities. There is certainly not a one-size fits all solution for some of these problems, but governments can learn from one another through communicating effective policy and budgeting priorities that have resulted in positive outcomes and cost savings.

I'm particularly proud to work for a county where the leadership is committed to seeking solutions to some of these issues and continues to work towards more efficient and effective public safety policies and programming. Our county attorney's office implemented a drug court program, funded through grants, to enhance services for clients in the drug treatment court program, addressing clients' barriers to employment. Our sheriff's office and mental health department recognized the need for mental health assessment, treatment and service provision for those clients caught in the criminal justice system largely due

Continues on page 13.

Feature - Secondary Roads Budgeting

Danny Waid
ICEASB Secondary Roads
Research Engineer
danny.waid@iceasb.org

The County Secondary Roads Budget

Counties in Iowa have jurisdiction and control over the vast majority of the roads and bridges in Iowa. This includes almost 90% (89,818) of the 114,486 miles and over 75% (18,930) of the 24,600 bridges in the state. That sounds like a costly venture, and it is. You may wonder how the construction and maintenance of a system of this magnitude is funded by local agencies. This article attempts to answer your questions about how boards of supervisors, with the assistance of county engineers, determine what resources will need to be expended to provide for the construction and continual maintenance of this system.

The Iowa Constitution and Iowa Code prescribes a required level of care for the system in various code sections including Iowa Code § § 306, 309, 310, and 312 among others. The Code also defines the revenue sources, and the limitations on each fund the county may use to provide that level of care. County road departments are required to submit two budgets, a local county budget to the county auditor and a secondary roads budget to the Department of Transportation (DOT). The DOT budget is itemized into function codes in greater detail and with additional statutory requirements. The main funding sources include property taxes and road use taxes. Many counties also receive Local Option Sales Tax (LOST) and some Tax Increment Financing (TIF) revenue to be spent on improvements directly necessitated by new development in the county.

For simplicity, let's talk about the local secondary road budget which is part of the overall local county budget. Farm to Market road use tax funds are also available but may only be used for construction activities on the farm to market system and thus is not included in the county local budget process.

Budget Revenues

County road revenues can be generally classified in two main categories as 1) generated locally through taxes and 2) generated outside the county from road use fees. The auditor's budget shows these revenues coming into the local budget and passing to the secondary road fund. Since road money is constitutionally protected to only be spent for road purposes, all secondary road funds once commingled are also protected, and as such, can be carried over from one year to the next. This is particularly important since our fiscal year end is right in the middle of construction season and money previously obligated for construction needs to be available to pay the contractors as projects start in one fiscal year and continue into the next. It is important for road departments to have a healthy carry over balance in their secondary road fund to carry them through the first quarter prior to taxes starting to come in, of between 25-35% of total annual expenditures plus any construction project obligations.

Road revenues generated locally include property tax transfer, Local Option Sales Tax, and misc. receipts (sale of equipment, disaster aid, permits, etc.). These account for approximately 1/3 of the budget revenues. Road use tax, including some state and federal funds, accounts for the other 2/3. Some counties are fortunate to have economic development activities, such as wind towers, ethanol plants, etc., to provide TIF funds. These funds can only be used for project specific improvements related to the urban renewal plan.

Budget Expenditures

Expenditures are grouped into four critical categories with counties required by code to spend no more than 110% in any critical category. The code also limits the total expenditure out of the construction category and the other three categories combined, to the amount budgeted. The FY 2016 annual report summary shows the four critical categories including: Administration and engineering, roadway maintenance, general roadway maintenance, and construction as 10%, 50%, 27%, and 13.5% of the total budget expenditures, respectively.

So, what actually are we paying for? When you break down a budget of an average county with total budget of $5.9 million into the big-ticket items you will find what it takes to maintain our road system. For example, a road department puts rock on the road - $2.5 million; operates, replaces, and repairs equipment - $1.5 million; repairs and replaces bridges and roads - $1 million. That leaves $400,000 to maintain buildings, provide traffic control, clear and mow right-of-way, and perform snow and ice control on the entire road system. This average county would provide all these service to the travelling public while contributing approximately $2 million toward the local economy in the form of wages to secondary road workers, which is roughly equivalent to the local tax asking.

Continues on next page.

Feature - Public Safety Budgeting

to their mental health issues and they continue to work to try to divert those clients from lockup when appropriate. Similarly, the county is working towards implementing a crisis intervention team to enhance our law enforcement personnel and first responders' ability to assess mental health and substance abuse issues that may best be treated and addressed outside of a jail environment. Our county has also recently made substantial investments in our county ambulance service (the only one in the state of Iowa) and continues to work towards lowering our response times throughout the county by increasing the number of dispatch locations. All of these programs and many others have yielded positive results and efficiencies and I'm confident we'll continue to pursue other worthwhile policies in future budget years that will yield additional returns on our public investments.

Feature - Secondary Roads Budgeting

I would be remiss not to mention the additional 10 cents fuel tax and what is being done with this added revenue. The 2015 legislature passed a dime increase in the fuel tax that totaled about $90 million for counties in the state. In a report to state legislators, compiled by the Iowa County Engineers Association, counties had leveraged the increase in fuel tax with other road funds to do road and bridge work totaling over $98 million in fiscal year 2016. So, the law makers' intent to have this added revenue be used for bridge and road improvements is definitely being fulfilled. Even though the increase does not solve all the road and bridge needs in the state, it was a welcome financial relief without a fuel tax rate increase in the previous 25 years.

Feature - General Budget Process

Carrie Johnson
Iowa Department of Management
carrie.johnson@iowa.gov

General Budget Process
Each year county governments in Iowa must adopt a budget for the next fiscal year. The budget is adopted by the county board of supervisors. The departments within the county and the county auditor or designated budget official play important parts in arriving at the completed budget at the end of the process. County budgets must be filed with the Department of Management using the state-supplied web-software.

Departmental Budget Estimates: On or before January 15, each county officer and department head must submit budget estimates to the budget official. The estimates must show the proposed expenditures of the office or department for the next fiscal year, and must also include an estimate of the revenues, except property taxes, expected to be collected for the county by the office during the next fiscal year (Iowa Code §331.433(1)).

Compilation of Expenditures and Revenues: The budget official must compile the budget estimates received from the departments and submit them to the board of supervisors by January 20 (Iowa Code §331.433(2)).

County budgets are organized by 10 classes of expenditures, sometimes called activities or service areas. These 10 classes are: public safety and legal services; physical health and social services; mental health and disability services; county environment and education; roads and transportation; governmental services to residents; administration; nonprogram current expenditures; long-term debt service; and capital projects.

Revenues must be classified by fund and source as detailed in the budget forms. One budgetary approach is to determine the proposed expenditures and desired ending fund balance. The next step is to determine the beginning fund balance and sources of revenue, (other than current-year property taxation for those funds that levy property tax). The difference between what is needed for expenditures and desired ending fund balance and these resources will be the property taxation required. In funds without a property tax levy (such as secondary roads, which is funded by transfer), the difference would be the amount of operating transfers needed.

Property Tax Revenue: Taxes for general county services shall be levied upon all taxable property within the county. "General County Services" are broadly defined as those services which are primarily intended to benefit all residents of a county, excluding certain services financed by other statutory funds. The general county services basic levy is limited to $3.5000 per thousand dollars of taxable valuation and is levied upon all taxable property within the county.

Taxes for rural county services may be levied upon all taxable property not within incorporated areas of the county. "Rural County Services" are broadly defined as services primarily intended to benefit persons residing in the county outside of incorporated areas, excluding certain services financed by other statutory funds. The rural county services basic levy is limited to $3.95000 per thousand dollars of taxable valuation and is levied on all taxable property outside of incorporated areas (Iowa Code §331.423).

Supplemental Property Tax Levies: The Board may, under certain conditions, certify supplemental tax levies for general and/or rural county services. However, unlike the basic levy, the applicable supplemental levy cannot be used for all general county services or for all rural county services. Instead, the supplemental levies can be used only for the specific purposes listed in Iowa Code §331.424.

There is no statutory limit on the size of either of the supplemental levies. However, these levies cannot be made unless the associated basic levy is at its statutory maximum. For example, the general county services supplemental levy cannot be made unless the general basic tax levy is $3.5000.

Debt Service and Other Tax Levies: A separate tax levy may also be certified for debt service. This levy may be used to pay principal and interest on general obligation bonds issued by the county, and to pay judgments against the county, except those authorized to be paid from other sources. There is no specific rate limit for a debt service levy, although the cost of some projects financed by general obligation bonds is limited by statute. In addition, the amount of outstanding general obligation debt is constitutionally limited to 5% of assessed valuation.

Feature - General Budget Process

Other taxes shall be levied as provided by state law. One levy is the County Mental Health and Disabilities Services Fund/Tax Levy. The board shall make appropriations from the fund for payment of services provided under the Regional Service System Management Plan approved pursuant to Iowa Code §331.439A. Another levy is the Pioneer Cemetery Tax Levy. This levy is not to exceed $0.06750 per thousand dollars of taxable valuation and is to be used for repairing and maintaining pioneer cemeteries and for paying the expenses of a cemetery commission established in Iowa Code §331.325.

If a county is interested in historical use of levies in Iowa counties, the Department of Management has several years of county budgets and tax rate information available on our County Resource page https://dom.iowa.gov/counties.

Proposed Budget: From these expenditures and revenue estimates, the board must prepare its proposed budget. After consideration, the Board must set a time and place for a public hearing on the budget. Notice of the hearing must be published in **all** of the official county newspapers selected under Iowa Code Chapter 349. The budget hearing notices must be published once in each official county newspaper not less than 10 nor more than 20 days before the date of the public hearing.

The board must file the proposed budget with the auditor, allowing enough time for the budget to be lawfully published. The auditor must make copies of the budget available to meet the requests of taxpayers, and have them available for distribution at the courthouse or other places designated by the board (*Code of Iowa* Section 331.434(2)).

At the hearing, taxpayers and residents of the county may present to the board their objections to, or arguments in favor of, any part of the budget (Iowa Code §331.434(4)).

Adopted Budget - Must be Adoped by March 15: After the hearing, the board must adopt, **by resolution**, a budget and certificate of taxes for the next fiscal year. The Board cannot adopt a tax in excess of the published estimates except for a tax approved by vote of the people. Similarly, a tax greater than that adopted shall not be levied or collected (Iowa Code §331.434(5)).

The Board must then direct the auditor to properly certify and file by March 15 the budget and certificate of taxes. Remember, that taxes levied by a county whose budget is certified after March 15 shall be limited to the prior year's budget amount. The penalty may be waived by the director of the Department of Management if the county demonstrates to the satisfaction of the director that the deadline was missed because of circumstances beyond the control of the county.

The adopted budget and certificate of taxes become effective on the first day of the following fiscal year. The county budget, as adopted, is subject to protest in accordance with Iowa Code Chapter 24.

Appropriations: In addition, the Board must appropriate, by resolution, the amounts deemed necessary for each of the different county officers and departments during the ensuing fiscal year. It is unlawful for a county official to authorize an expenditure larger than the amount, which has been appropriated by the board of supervisors (*Code of Iowa* Section 331.437).

Budget Amendments: Occasionally, circumstances arise that result in a need to increase budgeted expenditures. A budget amendment is required if there is to be any increase in the totals for any one of the 10 major classes of expenditures listed on the adopted budget summary. The amounts of operating transfers can be increased without a budget amendment, although the Board of Supervisors must authorize operating transfers.

An amendment must be effective before exceeding expenditure class amounts on the adopted budget summary. A budget amendment is prepared and adopted in a similar manner as the original budget. The proposed amendment must be published not less than 10 nor more than 20 days, in all of the official county newspapers, prior to the hearing. Budget amendments are also subject to protest. An amendment of a budget after May 31, which is properly protested but without adequate time for hearing and decision on the protest, is void. (Iowa Code §331.435.)

The Department of Management is available to assist counties with the budgetary process. I am happy to provide guidance on property taxation, the statutory procedures or the state-supplied web software.

Feature - Public Administration

Lance Noe
Drake University
lance.noe@drake.edu
515.271.2008

What Have You to Lose?

Ringo Starr is supposed to have said, "Everything that government touches turns to cr_ _". Since Roman times, citizens have demonstrated skepticism of what government does, especially when money is involved. A recent Pew Research Center poll (April, 2017) notes that since the 1970s public trust in government seldom exceeds 20-35%.

Efforts to change this perception focused on "running government like a business." The idea that if government operates, looks, and sounds more like a business, the generally positive reputation that business enjoys will "rub off" on our public sector and more support for funding will follow.

So, we have "reinvented government," talked of "investing" rather than "spending," "steered versus rowed," and brought focus on providing a *great experience* to our "customers." Governments created business plans and adopted new titles for public administrators such as: CEO, CFO, COO, and Enterprise Leader. In an effort to consolidate two major metro governments in Iowa, a commission proposed that the title "Mayor" be changed to "CEO." They thought it might help pass the proposal. The public vote was lopsidedly "no" showing that titles alone cannot overcome the feeling of discontent by citizens.

A logical response when trying to pass a budget or a policy is to "stay under the radar" and avoid arousing public anger. While this pragmatic approach can perhaps prevent a public fire storm, there are times in the life of every government when public support is needed for a critical undertaking. On those occasions the public must be consulted. The question then becomes, "how can we gain their trust now that we need them?"

Engaging Citizens: Contacting a friend only in a time of crisis wears thin on a friendship. It is also true that engaging the public only in a time of crisis is likely to fail. If we are to fully fund our public sector over the long term, we must invest the time and focus to create a truly engaging relationship with citizens. Examples abound where the public supports enthusiastically government plans and the funding IF the investment of time and robust engagement is made to fully include citizens in the process. When we engage citizens beyond voting and attending the occasional public meeting, trust can be earned.

I recently took a group of 25 business and nonprofit international leaders from nations in Africa to the rural community of Manning, Iowa. There the Mayor, City Manager, and leader of the local business association explained how small communities can make significant investments with great results for the entire community. The key, we were told, is to fully and continually engage citizens in the process of governance and administration. Hard and long work certainly, but the payoff can be very satisfying and spell the difference between a healthy versus a failing community.

This is not new. Much has been said about engaging citizens, but too often the reality comes off as pro forma engagement. At a public meeting with no public attendance have you ever heard or even said, "Hey, everyone must be happy—let's go home!"? Such meetings are often held at a time and location convenient to government with public notice having been listed on back page of the local paper in small font, plus small paper notice taped to the door of city hall and a single link on the webpage. The agenda is often carefully crafted to keep everyone on task and to "manage" public participation. This is not truly effective engagement. Citizens quickly figure that out and naturally choose to not waste their time becoming disengaged.

Truly effective engagement is a year-round conversation with citizens using many venues and many formats. It means reaching out and inviting citizens personally to come and share and discuss. It means having citizens create the conversation and meeting agendas with leaders, having multiple formats such as an open house with concurrent discussions over an afternoon and evening rather than one formal 90 minute meeting with a government official in charge. It means contacting people/groups that "should be there" when they are not there because you need to hear their voice. It means both elected officials and government professionals engaging the public. It means including real citizen ideas and proposals as part of the final product.

Naturally this is not without challenge. If this is new, there will be a long lead time before the public embraces such honest engagement. Also, the public does not possess expertise. And yes, the public can engage or disengage as they like leaving government/administration holding the bag. The public may also not embrace what you know to be the right priorities meaning different decisions will be taken.

But, experience shows that cities and counties who have made this investment often have overcome the national trend of distrust and created a community of engaged citizens who really own and are proud of their community. Such citizens will financially support their community. We have an incredible opportunity to change the relationship for good. What have we to lose other than to dispel a quote by Ringo Starr?

Lance J. Noe is the Director of the Center for Professional Studies and an instructor in the Master of Public Administration degree program at Drake University teaching in the area of public policy and administration.

Paul Kruse
Forecast5 Analytics, Inc.
pkruse@pmanetwork.com

Multiyear Financial Projections: An Essential Undertaking

In this era of limited resources and continued financial strain on Iowa state government, county officials need to combine accounting and analysis, along with compelling communication skills, to address needs and to share the county's financial story with local residents and state officials.

A multiyear projection (MYP) can be the most critical working document the Board of Supervisors/County Auditor's office produces. When done well, a MYP becomes a living instrument that speaks with numbers and pictures and focuses internal and external stakeholders on key opportunities and issues facing the county.

Operational or Strategic?: A well-constructed MYP should serve both operational and strategic functions. From an operational perspective, an MYP should include enough detail to be useful for budgeting and cash flow planning. If you manage the county's investment portfolio, an MYP will help define the long-term investment opportunities or, in some cases, short-term borrowing needs. You should be able to use data from a MYP in internal or external reports or as a foundational support document for bond ratings or continuing disclosure obligations.

From a strategic perspective, an MYP should be a centerpiece for financial and budget decisions related to service level modifications and infrastructure improvements. It is important to consider how internal and external stakeholders will engage with the output of an MYP. When setting up an MYP model or evaluating a third-party application, consider the kinds of reports you need. You will be using an MYP as a communications vehicle, so your reports must "speak" to a wide range of audiences on both operational and strategic issues.

How to Use an MYP: An MYP forecast becomes the central tool in financial discussions by and between the Board of Supervisors, elected officials and department heads. After those involved in the budgeting/planning process become familiar with the mechanics of the forecast and have access to their preferred data views, they will likely ask the question, "How does this affect our MYP?" By extending the financial forecast further into the future, local government officials focus more on growth and sustainability. An MYP can provide more insight and certainty in decisions and subsequently increase citizenry confidence in those decisions—and in the decision makers.

The best forecasting models allow you to simulate "what-if" scenarios on demand and quickly and confidently answer questions about service level and other affordability issues with a longer-term perspective. Additionally, you can use scenario comparisons and charts/graphs/dashboards to engage decision makers and stakeholders with graphics that increase their understanding and accelerate their decisions. The ability to answer difficult financial questions quickly and confidently is an invaluable feature.

The Critical Components: As you develop an MYP, focus your effort in four key areas:

- <u>The source and structure of the foundational data.</u> If you are using your budget structure for the projection, determine the level of detail that you want to use to support decision making.
- <u>The assumptions and variables that will drive future revenues and expenses.</u> Understanding the key variables and their relative impact on financial outcomes is critical.
- <u>The reporting output that people can understand.</u> Your audience may represent a wide spectrum of experience and analytical perspectives. Supporting your projection with both tabular and graphical data is important to improve understanding and engagement.
- <u>The ability to simulate and track changes.</u> In addition to being able to create what-if scenarios, you will need an airtight process of cataloguing the changes that have been introduced to each simulation so you have a clean audit trail for each scenario.

When Revenues Are Volatile: You may be in a position where your revenues are subject to volatile political swings, or your revenues may be under pressure because of Iowa state or local tax constraints. In cases of revenue uncertainty, the county will definitely benefit from an MYP.

Focus on the expense side of the forecast. When you have loaded the desired expense components to support a required or the visionary level of programming, you will be in a position to perform a basic financial gap analysis. Use the expense side of your MYP to calculate the funding level required to provide the services. The presentation and the talking points for this

Continues on next page.

analysis are relatively simple and might sound like this: "If we continue at this current level of funding, we will be unable to provide the service level(s) the county residents want and/or need. To provide the desired level of service, we need X dollars more in funding over a five-year period."

The financial gap analysis then becomes a great communication tool with stakeholders, including taxpayers, legislators, elected leaders, and county employees.

You may be in a situation where the likelihood of additional funding is remote, begging the question of the value of the exercise. But without a clear definition of the preferred level of programming, it will be difficult to communicate and engage critical stakeholders in a way that eventually achieves your goals. Additionally, as you look forward and begin to consider the potential infrastructure and staffing requirements of an MYP, you may gain other strategic insights regarding the current state of your county's organization.

New Concepts in Financial Projections: Twenty years ago, Excel spreadsheets revolutionized the forecasting process. Spreadsheets remain a valuable financial analysis tool today, but high-performing public and private-sector entities are now using database technology to create and manage their forecasts.

Databases can be used to manage large file structures and easily compare multiple, complex budget scenarios. Additionally, the increased processing capacity allows you to use your entire general ledger with the ability to aggregate and work with the data at different levels and in different views. Applications with "in-memory" data processing can convert your financial history and your projection into a giant pivot table that is much faster and easier to use than an Excel spreadsheet.

By capturing the entire general ledger in the system, you can create projections down to the lowest level of detail in your chart of accounts. This expanded processing capacity may allow you to consolidate your budgeting and forecasting projects into a single project. In other words, if an MYP includes all of the accounts in your general ledger, you will be creating next year's budget as you finalize your forecast. In contrast, when you execute the MYP with aggregated annual financial report data, you may lose the details that you need for your budgeting process.

The Long-Term Impact: Many local governments use an MYP as a focal point for their strategic planning. A well-constructed and documented forecast not only assists in the planning and decision making, but also can establish a professional brand for a county that provides significant value over time. County officials who lead this charge and demonstrate command over their financial data enjoy increased levels of internal and external support and can serve their communities at the highest level possible.

ISAC Iowa State Association of Counties

Criteria and Procedures for ISAC Scholarships

The Iowa State Association of Counties (ISAC) is a private, nonprofit corporation whose members are county officials and employees from the 99 counties in Iowa. ISAC has established the following criteria and procedures for granting scholarships:

1. Eligibility to apply is limited to children of current county officials or employees. This does not include city employees, employees of county extension offices, or candidates who are themselves county employees.

2. At least one (1) $1,000 scholarship shall be awarded annually.

3. The candidates must be seniors in high school.

4. This is a one (1) year scholarship, and can be received only once by an individual.

5. The scholarship can be awarded to anyone who will be a full-time student of any college requiring at least a minimum of two (2) years for a degree.

6. The scholarship monies will be paid directly to the college; one-half upon acceptance, one-half upon completion of the first semester.

7. The candidates must provide personal reference statements from three (3) individuals other than family members, complete an application, and submit to an interview.

8. The criteria used in awarding the scholarship will be scholastic achievement, financial need, participation in extracurricular/community activities and overall character.

9. The scholarship committee shall award all scholarships and the decision of the selection committee shall be final.

10. The scholarship committee shall consist of seven (7) members, to be appointed by the ISAC President. The selection committee shall consist of one (1) representative from each ISAC district, plus one (1) member of the ISAC Board of Directors.

11. ISAC reserves the right to verify any information provided on any application.

12. Scholarships will be announced at the ISAC Legislative Conference in March.

13. Scholarship winners have two years to use their award. During the two years, they may apply to the scholarship committee for an extension of the time limit. The scholarship committee shall recommend to the ISAC Board of Directors whether to allow the extension of the time limit.

14. It is a requirement of the finalists for this scholarship to come in and participate in a personal interview (early February) with a panel of judges or you may be disqualified for the award.

15. Applications must be **postmarked by December 8, 2017**.

16. **Applications should be mailed to:**
ISAC, 5500 Westown Parkway, Suite 190, West Des Moines, IA 50266-8202

ISAC
Iowa State Association of Counties

Scholarship Application

Name of Applicant ______________________________

Address ______________________________

City ______________________ Zip ______________

Home County______________ Home/Cell Phone______________

E-mail Address ______________ Name of High School ______________

Mother's Name ______________ Mother's Job Title/Occupation______________

Father's Name ______________ Father's Job Title/Occupation______________

Which parent is a county official or employee?______________

County and Department______________ County Position ______________

County Phone # ______________ Work E-Mail ______________

Proposed college ______________________________

Have you taken the SAT/ACT ______________ If so, your score ______________

Total Class Size ________ Rank in Class ________ Grade Point ________ on a 4.0 scale

Financial Need:

Family's Household Income: *Please circle*

($0 - $49,999) ($50,000 - $99,999) (Over $100,000)

Special circumstances that have impacted your family's income:______________

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____

Essay: On another sheet of paper type an essay of no more than 250 words explaining your career plans and future goals. MAKE US SEE THE REAL YOU.

Extra Curricular Activities: In the space provided, please identify your most significant extra curricular activities, school activities, work experience, etc. that might be helpful to the committee in judging your application.

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References: We need personal reference letters from three (3) individuals other than family members (Teachers, employers, advisors, etc.).

Transcript: Please enclose a copy of your high school transcript with your application.

For you to be considered for a scholarship you must:

1. **Return application filled out completely and signed**
2. **Enclose your typed essay**
3. **Include three letters of personal reference**
4. **Enclose your official high school transcript**

NOTE: If you do not comply with these requirements, your application may be disqualified.

Return to: Iowa State Association of Counties, 5500 Westown Parkway, Suite 190, West Des Moines, IA 50266-8202. **Applications must be postmarked by December 8, 2017.**

I hereby certify that this application contains no misrepresentation or falsifications and that the information given by me is true and complete to the best of my knowledge and belief.

Signature of Applicant: ____

2017 Calendar

September 2017

14 ISAC LPC Meeting
(ISAC Office)

17-20 ISSDA Jail School
(Holiday Inn Airport, Des Moines)

27-29 ISAC Board of Directors Retreat
(Humboldt County)

October 2017

8-11 Assessors Annual Conference
(Holiday Inn Airport, Des Moines)

17-19 Veterans Affairs Fall Conference
(Embassy Suites Downtown, Des Moines)

24 Iowa Stepping Up Summit
(HyVee Hall, Des Moines)

November 2017

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

December 2017

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

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

2018 Conferences

March 3-7	NACo Legislative Conference (Washington HIlton, Washington, D.C.)
March 15-16	ISAC Legislative Conference (Veterans Memorial Community Choice Credit Union Convention Center)
July 13-18	NACo Annual Conference (Gaylord Opryland, Nashville, TN)
August 22-24	ISAC Annual Conference (Veterans Memorial Community Choice Credit Union Convention Center)

2017 ISAC Preferred Vendors

Endorsed Elite Preferred Vendor
County Risk Management Services, Inc. representing ICAP and IMWCA

Elite Preferred Vendor
IP Pathways

Platinum Preferred Vendors
Election Systems & Software
Henry M. Adkins and Son
Matt Parrott/ElectionSource
MidAmerican Energy
Northland Securities, Inc.
Pictometry
R & D Industries
"Solutions," Inc.
St. Luke Health Resources
The Schneider Corporation
Tyler Technologies
Endorsed: Wellmark Blue Cross Blue Shield of Iowa

Gold Preferred Vendor
Ahlers & Cooney, P.C.
CoreLogic
Cost Advisory Services, Inc.
DEVNET, Inc.
Diamond Mowers
Dorsey & Whitney LLP
ImageTek-Inc.
ISG
ITC Midwest, LLC
Peterbilt
Purple Wave Auction, Inc.
Speer Financial, Inc.
Telecommunications Access Iowa
The Sidwell Company
United Rentals
Vanguard Appraisals, Inc.
Wells Fargo
Ziegler CAT

Silver Preferred Vendors
Cott Systems, Inc.
D.A. Davidson

Endorsed Preferred Vendors
Iowa Public Agency Investment Trust (IPAIT)
National Association of Counties (NACo)
Nationwide Retirement Solutions
U.S. Communities

NO TIME TO WASTE.

AT DIAMOND MOWERS, WE KNOW NOT EVERY JOB ALLOWS YOU TIME, BUT YOU STILL NEED EVERY JOB DONE RIGHT.

Our mid-mount rotary mower cuts material up to 4”faster than a flail, and costs less to operate.

TWIN ROTARY MOWER

- Available sizes:

  60” side / 60” rear

  72” side / 60” rear

  72” side / 72” rear

SIDE ROTARY MOWER

- Available sizes:

  60”, 72”

For more information, contact Brad Block at
319.231.6392 or BBlock@DiamondMowers.com
Main Office: 800.658.5561

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DIAMONDMOWERS.COM

100% SATISFACTION GUARANTEE
★ GET IT, LOVE IT or LEAVE IT! ★

The countdown is on.

In four months, County Risk Management Services, Inc. (CRMS) will host its first-ever agent education event. ICAP and IMWCA members - tell your local agent(s) to save the dates!

January 16 in Storm Lake

OR

January 17 in Des Moines

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COUNTY RISK MANAGEMENT SERVICES, INC.

representing

ICAP IMWCA

www.icapiowa.com | www.imwca.org