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The Iowa County

June 2020 * Volume 49, Number 6

The Iowa County: The official magazine of the
Iowa State Association of Counties

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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.

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ISAC members are elected and appointed county officials
from all 99 counties. The Iowa County (ISSN 0892-3795, USPS
0002-150) is published monthly by the Iowa State Association of
Counties, 5500 Westown Parkway, Suite 190, West Des Moines,
IA 50266. Periodicals postage paid at Des Moines, IA 50318.
POSTMASTER: Send address changes to rbennett@iowacoun-
ties.org. Subscriptions: \$25 per year.

Feature - COVID-19 Impacts on Counties

COVID-19 Financial Impacts on Iowa Counties

Over the past months, Iowa county officials have seen the COVID-19 pandemic affect their courthouses and the services that they are providing to their communities. County officials in public health, emergency management, public safety, elections, community services, veterans affairs, secondary roads, conservation, and the list goes on, have all been working hard to ensure safety, to carry-out business that must continue, and to provide vital services. ISAC and the National Association of Counties (NACo) have been working to ensure that federal lawmakers are aware that counties are on the frontline of the pandemic in providing these services and of their financial impacts. Phases of relief have been passed by Congress and signed by the President that have provided funds to states and some local governments, but the need for direct and flexible funding for counties of all sizes remains.

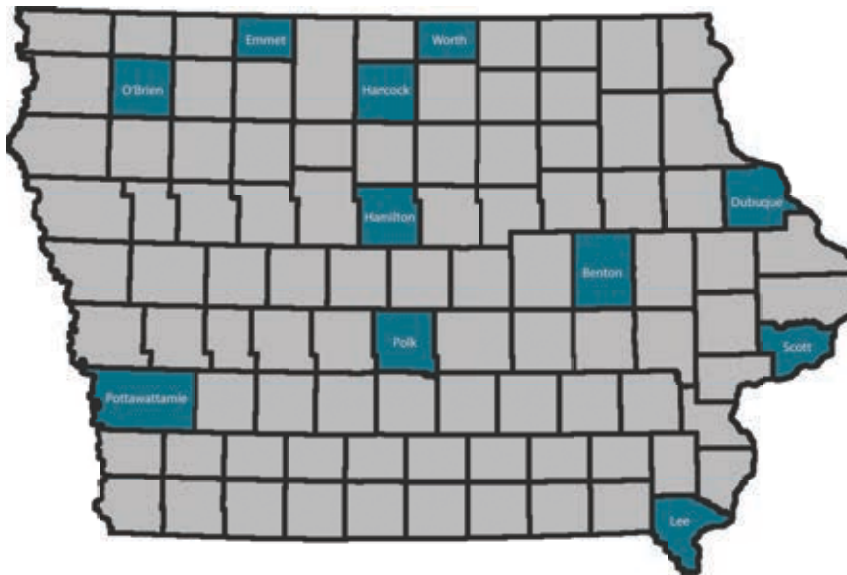
We distributed a survey to the full membership recently asking for each county department to share their direct expenses related to the pandemic and decreased revenue over the past couple months. It was our goal to compile this information to exhibit the to-date financial impact of the pandemic on Iowa counties.

We have created a report that displays the data we received from 11 sample counties with a total combined population of 960,000, or about 30% of Iowa's population. The sample counties represent diverse populations, budgets, and geographical locations, and the figures represent a six-week to two-month period – March to early May.



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All counties are very different, and many have unique expenses and revenue losses, but the report focuses on the highlighted areas that have affected counties the most. The full report, including all data, is available at www.iowacounties.org.

Expenditures directly related to the pandemic totaled \$5.8 million in the 11 sample counties. Some of the top areas included public health, emergency management, public safety, and elections. The courthouse/IT area that is noted includes increased IT infrastructure, supplies, courthouse modifications, sanitation, etc. The final two expense areas of note were the engineer – secondary roads, and conservation – county parks and maintenance.

Total Fiscal Impact (*11 sample counties)

Additional Expenditures	\$5.8 million
Lost Revenue	\$10.4 million
Total Impact	\$16.3 million

Feature - COVID-19 Impacts on Counties

COVID-19 Related Expense Highlights

Courthouse/IT	\$1.2 million
Public Health	\$978,375
Emergency Mgmt	\$690,455
Public Safety	\$406,981
Auditor/Elections	\$217,693
Engineer	\$28,257
Conservation	\$12,434

COVID-19 Lost Revenue Highlights

Local Option Sales Tax	\$1.1 million
Conservation	\$1.0 million
Gaming Revenue	\$922,895
Road Use Tax	\$833,500
Treasurer	\$547,252
Engineer	\$354,202
Interest Income	\$228,500
Public Health	\$208,000
Recorder	\$158,385
Community Services	\$132,900
Public Safety	\$125,975

Lost revenues over the past six weeks to two-months in our sample counties have totaled around \$10.4 million. Highlighted losses include sales and road use tax. The true impacts of those have not yet been felt, and those numbers will continue to increase. Our conservation departments throughout the state have been hit heavily by not opening, and therefore losing all camping and park revenue. Counties have also seen a significant decrease in gaming tax revenue due to casinos being closed. Other departments have been impacted by decreased fees, payments, etc. Like everyone, counties have also not been immune to the substantial decreases in interest income.

In summation, and although we will always point out that no two counties are exactly alike, the statewide impacts based on our data representing 30% of the population would be \$19.3 million in additional expenditures and \$34.6 million in lost revenue for a total impact on counties of \$53.9 million over only the first two-month period of the pandemic.

Many of these revenue losses and increased expenditures will continue. Additionally, the true impact of losses in tax revenue has not yet been realized. Iowa counties are sound fiscal managers of taxpayer dollars, and many counties have reserves that will allow them to weather this first wave of the pandemic. However, the future is unknown, and the ongoing impact on counties will be substantial. Every county, no matter the size or number of cases, has felt financial impacts of the pandemic. Direct and flexible funding is needed in all counties so that the important services counties provide remain and so local property and farm owners aren't left with the burden in the future.

It's extremely important to continue to document all expenses directly related to the pandemic and to keep note of lost revenue that has occurred since mid-March. NACo continues to actively collect this data, and we both continue to share this information with lawmakers to ensure that your budgets remain strong and that your voices are heard.



Feature - COVID-19 Impacts on Counties

New NACo report estimates \$144 billion impact on county budgets from COVID-19 pandemic

NACo's new research report studies the fiscal impact of the COVID-19 pandemic on counties and estimates an overall \$144 billion budgetary hit across all U.S. counties. County governments provide critical services needed for the nation's COVID-19 response and recovery efforts, but we are facing serious revenue shortfalls and budgetary challenges resulting from the pandemic, totaling \$114 billion in lost revenue and \$30 billion in additional expenditures.

Counties Facing \$114 Billion in Lost Revenue and \$30 Billion in Response Costs

These estimates are based on an analysis of federally-reported county fiscal data and information from counties related to COVID-19's fiscal impacts on their budgets. They do not account for revenue loss or delay from property tax disruptions nor do they consider funding and revenue share cuts from state sources, like state-collected sales, income or gasoline taxes.

Source - upper graphic: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, NACo analysis of survey data from county leaders

County-Generated Revenue at Risk of \$114 Billion Loss

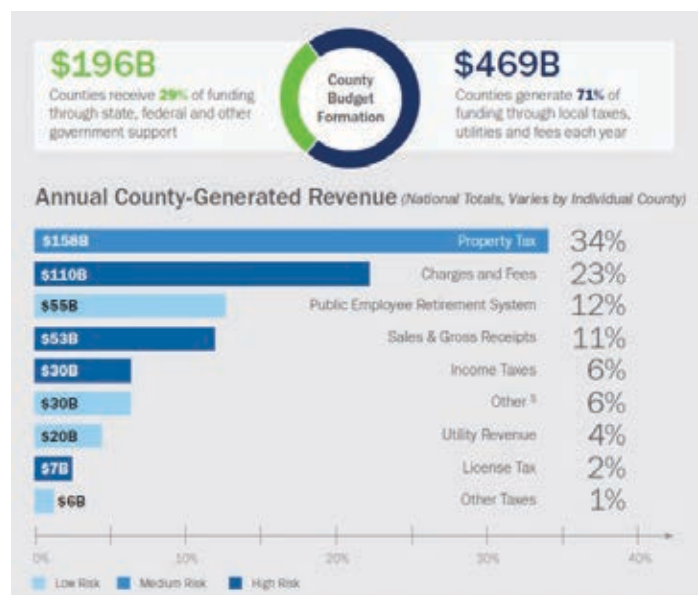
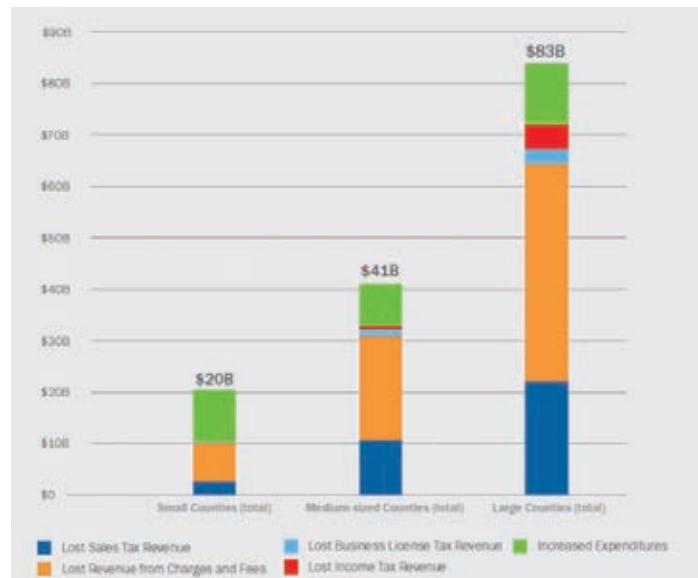
Major county revenue streams that support critical local services are at risk. County governments raise 71 percent, or \$469 billion, of revenue locally through taxes, administrative charges and fees and utility revenue, with voter approval. Charges and fees, sales and gross receipt taxes, income taxes and license taxes, which together comprise 42 percent of all county-generated revenue nationally, are in danger of a \$114 billion decrease because of the COVID-19 pandemic through FY 2021.

Counties are severely limited in our ability to respond and raise additional revenue, even when additional expenditures are necessary during emergencies. More than two-thirds of counties (69% or 2,125 counties) are severely restricted in our authority to raise any additional revenue, since these counties operate under Dillon's Rule or Hutchinson's Rule authority – which permit these counties to raise revenue only from sources explicitly outlined in state law.

With stay at home orders in place and nonessential businesses closed across the nation, counties that rely on sales taxes expect to see the largest decreases in revenue. This loss of revenue may result in cuts to essential services.

Franklin County, Ohio, for example, is conservatively predicting a loss of \$75 million to the county just from its share of the state sales tax, which would impact the county's support of human services providers, veterans service commission, child support enforcement agency, poverty mitigation programs, and childcare provider training programs.

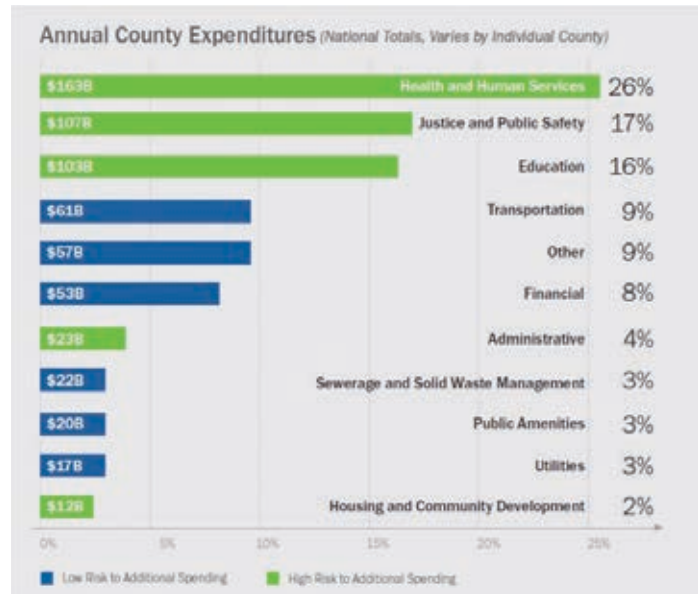
Source - lower graphic: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance



Feature - COVID-19 Impacts on Counties

County Expenditures Increase by \$30 Billion as Resources are Poured into Local COVID-19 Response

Alongside massive losses in county revenue, preliminary estimates from NACo show that counties could expect a nearly \$30 billion increase through the end of FY 2021 in expenditures like health, human services, justice, education, housing, and other categories, that together comprise 65% of county expenditures. This would translate into the median county spending approximately 8% of its resources in response to COVID-19, with some counties spending considerably more based on specific roles and responsibilities. Harris County, Texas already incurred nearly \$43 million of expenditures and expects to invest nearly \$11 million more each month, resulting in nearly \$138 million in additional expenditures by the end of 2020. The county is investing additional funds in its county hospital district, public health services, sheriff's department and public works department, among other items.



Even before the novel coronavirus pandemic began, counties invested in community health services and hospitals – nearly \$100 billion each year. Now, county budgets are being stretched thin as we work with nearly 1,000 county-supported hospitals, 800 long-term care facilities, and 1,900 local public health authorities to bring the pandemic to heel. Contra Costa County, California estimates the crisis will cost its health department alone \$46 million through the month of May: \$6 million for equipment, \$6 million for testing, \$4 million for services and supplies, \$5 million for IT infrastructure, \$5 million in increased staffing costs, and \$20 million in service interruption.

Despite the challenges counties are already facing to care for the sick and mitigate the spread of the virus, counties are also working to ensure that the needs of our most vulnerable residents are met, including homeless residents, children, and seniors. Counties are seeking to protect homeless residents from the pandemic by providing temporary housing. San Diego County, California estimates that the crisis could cost the county \$86.4 million– a large portion of which would be spent on housing and hotels for homeless residents. With most schools and senior centers closed, counties are also working to provide free and reduced meals for children and seniors, with some even delivering these meals. Henderson County, N.C., for example, made meals available for pickup for children and is also delivering meals to families unable to pick them up.

Source - graphic above: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance



Counties Rework Budget, Cut Programs, and Furlough Employees

Counties are shifting our operations and adjusting budgets in response to the devastation COVID-19 is wreaking on our nation. The unexpected increase in expenditures and loss in revenue has resulted in the need for counties to scale back projects and services to focus on curbing the spread of the virus, but counties are adjusting to continue providing essential services to residents.

Among many other changes, counties are transitioning employees to remote work when possible, adjusting service hours and operations and hiring additional emergency personnel. Counties are working to reduce jail populations, house the homeless, assist businesses,

Continues on page 11.

Feature - COVID-19 Impacts on Counties

How to Budget during a Pandemic?

A budget is a “financial snapshot” taken at a particular time, and then it changes. The middle of March 2020 started a new whirlwind experience in budgeting due to the numerous internal and external factors that were hard to predict. On March 18, the Scott County offices closed to the public due to the COVID-19 pandemic. On the following day, Scott County held its final public hearing and approved the fiscal year 2020-2021 budget, including a balanced General Fund. The Scott County Board of Supervisors approved the proposed property tax rate and service levels, yet we knew there would be changes ahead. The financial world was changing by the day, but too quickly to make adjustments for our next fiscal year and meet state deadlines. Scott County’s next step was to consider the impacts of COVID-19 on the remainder of the fiscal year ending June 30, 2020, and its impacts on the May 2020 budget amendment.



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Using phased guidance from the Government Finance Officers Association (see www.GFOA.org), the county began to assess where we were in the stages of financial recovery. Evidence was quickly growing that the nation would be in a recession, but questions remained, how big? How long? We really do not know those answers yet. The county began evaluating how the revenue streams would change in the world of social distancing and limited in-person services. We were in the first phase of financial recovery, “bridging” the recovery steps of recognition, mobilization, diagnosis, and first aid. The second and third phases of “reform” and “transformation” would occur after triage had begun.

The county was able to develop an initial estimate of revenue streams reflecting the new social distancing restrictions (see graph 1 on page 10). Additionally, we were working to support the Scott County Emergency Management Agency, a related government agency to the county leading the emergency response, and account for COVID-19 expenditures for FEMA Disaster Assistance Funding.

General Fund Revenues

The COVID-19 pandemic has changed the way society conducts business. Many retailers are closed or limited in-person sales, while other businesses have shifted online. In fiscal year 2020, Scott County’s revenue streams are 65% net property taxes, 15% intergovernmental revenues, 9% other taxes, and 11% other revenues. Local Option Sales Taxes for Scott County represent about \$4.8 million of the county’s other taxes revenue stream dedicated to property tax reduction. As of March 31, 2020, we have collected \$3.8 million, but expect the months of April, May, and potentially June to be 50% or less in collections and allocations, representing a \$690,000 decrease from the original budget.

The state of Iowa decided to suspend the annual tax sale of uncollected property taxes, not charge interest on outstanding property taxes, and delay the second installment due date until at least May 27. The county’s most reliable source of revenue has started to shift. As of April 30, Scott County has collected 95% of the 2019-2020 property taxes, and \$2.3 million outstanding.

Feature - COVID-19 Impacts on Counties

Property taxes are normally 99.5% collected and distributed to local taxing bodies by that time, the delay in the property tax calendar and the suspension of the June 2020 tax sale raises the risk of reduced or delayed property tax revenues for the fiscal year. Scott County has estimated a \$491,000 decrease in property tax interest, penalties, and bidding registration fees.

Other General Fund Revenues shifted as follows:

Revenue Type	Amount	Reason
Conservation - Charges for Services	\$685,000	Social Distancing / Closure of park activities
Interest Income	\$200,000	Reduction of Interest Rates
Various Department Activities	\$250,000	Volume Changes: Real Estate Transactions, Transfer Fees, Centralized Bookings, Other

General Fund Expenditures

The county's pandemic response is focused on supporting the Scott County Health Department and Scott County Emergency Management Agency as they lead the community response. Scott County is part of a two county coalition, www.togetherqc.com, working jointly with Rock Island County, Illinois and Quad City health, business, government, and emergency management officials to minimize the risk for community spread of COVID-19. Using staff time and resources, the county is developing the current and future pandemic response. Unfortunately, much of this time and effort is not directly reimbursable by FEMA as public assistance, since it is being performed as normal straight time pay or performed by employees exempt from overtime.

People are Scott County's greatest resource, and we are doing everything possible to protect them from personal or financial harm. Scott County has incurred expenditures for moving our workforce to stay fully engaged and continuing to provide community services. New expenditures of about \$100,000 include personal protective equipment, sneeze guards for service desks, increased cleaning supplies, and technology resources such as laptops, monitors, and software to enhance telework and social distancing. While some line items are decreasing due to cancellations, other new expenditures are incurring such as flow-through grants.

Scott County normally expends about 96% of its budget across all categories of salaries, benefits, contracted services, and supplies. The county is managing short term spending to live within our means and reviewing long-term commitments.

General Fund Balance

A county's fund balance or equity account is its savings to carry through and provide financial stability. The county has a policy of a minimum fund balance of 15% of expenditures and the GFOA recommends no less than two months of regular general fund operating revenue or expenditures (16.66%). For each of the last six fiscal years, Scott County has met this policy with a 20% of annual expenditures unassigned general fund balance. Through our financial modeling, the county's low point of unassigned fund balance is projected to be at 8.66% as of July 31, 2020. The fall real estate property taxes are due on September 30, with early payments received in August. At that time, fund balance should rebound to provide funding until the spring of 2021. While there is concern of equity reserves during the summer of 2020, we have cautious confidence in continuing to provide services at the local level.

Continues on page 10.

Feature - Scott County Continued...

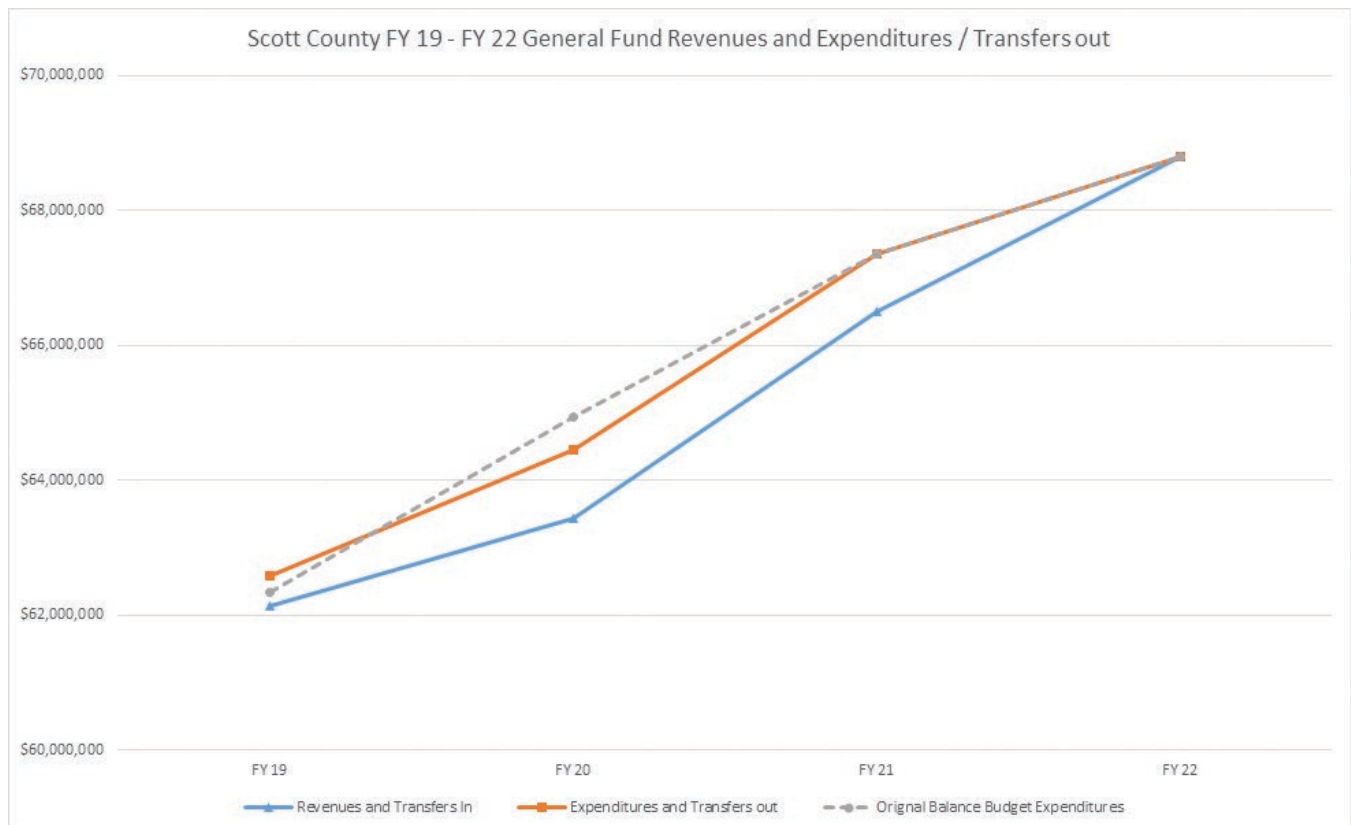
Other Financial Considerations

The county is monitoring capital projects that may be delayed during the fiscal year 2020 through 2023. The delays are occurring naturally through delays by vendors or diverted attention by staff that will manage the projects. An updated capital plan for the future fiscal years will enable the county to consider redirecting capital investment dollars towards operations.

A larger concern is the funding of the Eastern Iowa Mental Health System through our community services fund. The fund is primarily property tax supported and is already stressed in the ability to provide services based on state mandated funding levels. Community mental health concerns continue to increase due to the mental toll of the pandemic. The county may have to consider inter-fund borrowing or delaying payments to vendors and state agencies for services already provided before recommending spending cuts.

Looking To the Future

While we cannot say for certain when the pandemic and related social distancing restrictions will end, we do know there will be a new “normal” in everyday life. The longer the current situation extends into FY 2021, the greater the likelihood that the county will not be able to rely on fund balance alone or deferring new capital projects. We are updating the board of supervisors every two weeks on the current financial picture. Current federal funding focuses on the pandemic response and not lost revenues or economic aid to local governments. For county governments, most services must continue and cannot be easily adjusted between changes in demand. As we prepare for the uncertain future, yet stay fiscally responsible with the present situation, the financial plan is to 1) utilize fund balance, but not all at once, 2) review the county’s strategic plan priorities in July 2020, and 3) evaluate capital projects and departmental expenditures for savings. Through prudent financial planning and guidance from our board, we will weather this storm.



Feature - COVID-19 Impacts on Counties

Clay County and COVID-19

The COVID-19 pandemic is touching Clay County as it is every county in Iowa. Since Clay County has a population of 16,400 residents, it is one of the smaller counties in Iowa, and the pandemic may be impacting Clay County differently than larger counties. As this article is being written, there are seven confirmed cases in Clay County.

The Clay County Board of Supervisors officially closed the county buildings to the general public on March 18 and allowed the elected officials/department heads to determine how they needed to operate their various offices. The Board determined the employees would continue to receive their pay and benefits regardless if they were working from home or from a county building. There were 13 laptops and one desktop computer needed for employees working from home and were provided to them by the county. In addition, the telephone company activated the county phone system to dial employees cell phones when the employee's desk telephone would ring. All the above activities had costs associated with them that the county would normally not see. In addition PPE, sanitizer wipes, and hand sanitizer were purchased for all buildings and offices. Two board of supervisors members, the emergency management director, and public health attend a daily meeting with Spencer city officials to coordinate pandemic information.

In other areas, the Clay County Treasurer, LeAnn Black, said the property tax receipts that remain uncollected are close to \$800,000 where normally at this time of the year it would be \$150,000. She also noted that vehicle sales and ownership transfers are down slightly. Interest rate paid on monies in the bank has dropped 0.5%. The drivers licensing department in the treasurer's office has been closed, but there are several driver training students needing their permit so they will open up only for those several individuals to receive their driving permits in order for them to attend classes this summer.

The County Recorder, Sheila Weeks, said e-submissions have increased drastically, but marriage licenses and birth certificate requests are down. She is not sure what the total revenue impact will be as the year closes out.

The Clay County Engineer, William Rabenberg, was given direction that Road Use Tax Funds will probably be down 25% for the months of April, May, and June with the forecast unknown for the rest of the year. He said the Iowa Department of Transportation is seeing a reduction of 40-60% on Interstate Traffic which will impact fuel sales; however, truck traffic remains steady.

At this point in time, the revenue from Local Option Sales Tax is unknown, but it will certainly be a factor for the county as time and the pandemic moves forward in the months ahead.

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Feature - NACo Continued...

and provide relief to small businesses and struggling families. Nevertheless, counties do not have endless resources and so are needing to make sacrifices. San Francisco City and County, California, for example, is pausing all nonessential capital projects funded by the county.

Furthermore, many counties have had to cut costs by furloughing or laying off workers. At least 48 counties, covering a wide range of sizes, have furloughed or laid off county workers due to COVID-19 impacts. On average, these counties have furloughed about 14 percent of the total county workforce, but this amount varies greatly. For example, Franklin County, Pennsylvania already furloughed 25% of its workforce.

County budgets are already feeling the effects of COVID-19's impact on the U.S. economy, even as we try to grapple with decreasing revenue and rising costs to protect and care for residents. In the midst of such a crisis, a strong federal-state-local partnership is of utmost importance to combat COVID-19 and save as many lives and jobs as possible.

Feature - COVID-19 Impacts on Counties

Effects of COVID-19 on Black Hawk County Finances

In the past, counties have successfully dealt with a wide variety of emergencies, but nothing as widespread and open-ended as the COVID-19 pandemic. Counties now must assess the effects they have experienced and must divine what the future may hold in order to stay financially healthy and still respond to the evolving needs of their residents.

Black Hawk County's experience may or may not resemble yours, but we're willing to share our financial situation in hopes that it will provide food for thought for other counties, who may in turn be able to alert us to something we may be missing. Please note that the ebb and flow of the pandemic and the policies it generates will continue to affect various aspects of county finances, and the state of play when this article was written may have changed drastically by the time you read it.

Our situation could be much worse. In the short term, we are experiencing a number of revenue shortfalls. Some of these cannot be recouped, but others will eventually be made whole. We are confident that our overall financial position is safe because of our relatively strong cash reserves.

The long-term effect of COVID-19 is a different story. Without knowing how long precautionary measures will be required or what shape they will take, the ability of the economy to rebound, or the eventual behavior of levels of government that are beyond our control, we can only take an attitude of caution and flexibility.

To turn to some specifics, let's start with the big numbers. Property taxes comprise about 58% of our total annual revenue of \$70 million. With the state extending the March 31 second-half property tax deadline to May 27, it is to be expected that collections will be slower. However, we anticipate that final collections will be close to the amount budgeted. A less certain property-tax related factor is the annual tax sale. Normally held in Iowa counties on the third Monday in June, this year's tax sale has been indefinitely postponed. Will two tax sales be held in FY 2021? As yet, the state has made no decision on this.

Black Hawk County is home to a casino from which it receives .05% of adjusted gross gambling receipts. Our FY 2020 budget planned for a \$400,000 take, which is now stalled short of \$300,000. Even if the casino opens before the end of the fiscal year, some sort of social distancing requirements would be expected, limiting capacity and depressing profits.

Our local option sales tax will undoubtedly drop due to the suspension of so much retail activity, and that's another loss that cannot be recouped. How much are we losing? We may not know for several months. The state makes monthly payments to the participating entities equal to 95% of an estimate made before the fiscal year starts. If the state overpays us based on this estimate, which we suspect it will be doing in the last quarter of FY 2020, it will lower the next year's monthly payments after a reconciliation performed in November. Since we have already budgeted the FY 2021 option tax amount based on pre-COVID-19 circumstances, we will be experiencing a loss from both fiscal years in FY 2021. At present we don't know how badly sales tax collections have been affected, but one would expect it to be an appreciable portion of the \$2.8 million we budgeted.

Because the sheriff is turning non-violent offenders out of the jail to help stop the spread of the virus, another dead loss will be a large portion of the \$740,000 budgeted for care and keep of state, federal and out-of-county prisoners and, most significantly, inmate room and board. In a related effect, several provisions of the Governor's proclamations have limited the ability of the county attorney to collect on delinquent court debt, part way through a year in which \$600,000 was expected. County conservation also faces nonretrievable losses, having budgeted over \$500,000 in revenues from camping fees, facility rentals and cabin rentals in FY 2020. Campgrounds have tentatively reopened, subject to social distancing and sanitary requirements that will drastically reduce rentals, and in the meantime, conservation staff is busy issuing refunds to campers who rented cabins in advance.

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Feature - COVID-19 Impacts on Counties

In the recorder's office, the recording of real estate transactions is still going strong, but the issuance of passports has halted at a point about \$45,000 shy of the budgeted amount. When it becomes safe to travel again, will people feel comfortable traveling internationally? Will some countries be safer than others? Those questions will revolve around future passport income.

Reduced domestic travel is having an effect on the resources of the county engineer. She has been told to expect a 25% decrease in Road Use Tax Funds due to the precipitous decline in gasoline sales. Depending on how long that dip continues, that can add up to some serious money on a revenue line where we budgeted nearly \$3.9 million in FY 2020.

The other side of the coin is COVID-19-related expenditures. When planning for a pandemic, do you typically factor in large increases in postage and envelope printing due to a huge shift to voting by mail? That's a trick question! We didn't plan for a pandemic at all! A more predictable consequence may have been the increased need for shelter and utility expenses paid by General Assistance for people put out of work by the lockdown of businesses.

Our newly-established COVID-19 project code shows only \$38,000 in expenses through May 7, but as it grows, it will, in tandem with our declining revenues, spread a deepening stain on our budget. The main purpose of the separate coding is to insure proper accounting when accessing existing or potential disaster funding, but past experience with FEMA and the alarming disregard for counties in the current federal response to the pandemic inspire slender confidence in a full or swift reimbursement.

As vague as some of these effects are, the longer-term future afflicts us with greater uncertainty. Despite wishful thinking by some, positive tests for the coronavirus are still on the rise, at least in our county. Hopefully by the time this is published cases will have plateaued or even dropped. But health experts warn of future recurrences that may be more virulent than the present outbreak. An effective vaccine may be around the corner, or it may be a year or so away. In the meantime, commerce may improve, but will likely not return to pre-COVID levels. What would this mean to county finances?

In a worst-case scenario, or at least the worst that we care to contemplate, the lockdowns needed to protect public health could result in the failure of many local businesses, throwing significant numbers of employees out of work. Businesses and homeowners may be unable to pay their property taxes. Property values could stagnate or drop. The effect on property taxes could reach critical levels. Some of us around here remember the 1980s, when the Rath Packing Company closed in Waterloo, and the local John Deere plants reduced employment by half. County taxable valuation dropped 18% between FY 1986 and FY 1990. County budget hearings, which attract virtually no audience today, were filled with angry taxpayers. Ah, the good old days.

Ripple effects could come from other directions. The Iowa Legislature has not been shy in the past about reducing county funding when the state's budget is distressed. The "backfill" that reimburses counties for the loss of property taxes caused by the arbitrary 10% reduction of commercial and industrial taxable values has been close to the cleaver for a few years now, and probably would be only the first cut in our intergovernmental revenues from the state.

One very clear lesson from this experience is the importance of carrying a prudent level of reserves. While we take both the short-term and long-term ramifications of COVID-19 very seriously, Black Hawk County can safely meet all of its currently budgeted obligations because of its strong cash reserves. We trend in the 35% range for our unassigned general fund balance. Fiscally responsible decision making has placed us in a good financial position for uncertain times.

Are we prepared for a health crisis that goes on for years and fundamentally changes commerce and social interaction? No one knows the answer to that, but it is an uncertainty that must be faced with a spirit of cooperation, flexibility, and determination.

Feature - COVID-19 Impacts on Counties

Covid-19 Treatment and Market Medicine

At the same time that the world is searching for a medical treatment for COVID-19, the Federal Reserve, Treasury, Congress and the White House have pumped the U.S. full of medicine to protect households and businesses and avoid a financial crisis. When financial markets nearly came to a halt in mid-March, as investors and the world realized that the global response to the coronavirus pandemic would lead to tremendous strains on businesses and consumers, governments around the world responded with a heavy dose of aggressive actions to relieve some of the pain. For investors, this medicine has worked well as stock and bond prices rose quickly in April and credit market functioning improved.

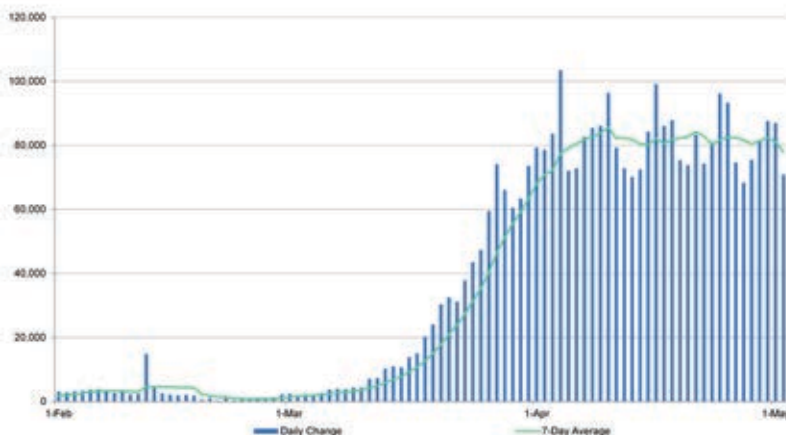
As governments are addressing financial hardships, doctors and scientist are searching for a COVID-19 treatment. A study published in the New England Journal of Medicine revealed that Gilead's antiviral drug Remdesivir showed some early signs of promise in treating coronavirus patients. White House health advisor Dr. Anthony Fauci said the data was "highly significant" and showed "quite good news." Progress on a possible vaccine has also grabbed headlines as researchers at Oxford University said prospects for their vaccine are "pretty good." Sir John Bell, the Regius professor of medicine at Oxford University, said on May 3, "We would get evidence that the vaccine has efficacy by the beginning of June." Bell didn't offer a timeline for when a vaccine might be fully developed and emphasized the importance of safety and clinical studies.



Brian Hextell

Senior Vice President, Institutional Portfolio Manager
PMA Asset Manager, LLC

Daily Change in Globally Confirmed Covid-19 Cases



Developments regarding a possible treatment also supported improving market trends in April along with signs that social distancing and other initiatives aimed at containing the virus have succeeded in flattening the curve in many areas. Markets also began digesting news that some states and countries are beginning to reopen. The beginning of first quarter corporate earnings season has provided mixed news, but positively has shown that big technology companies are performing relatively well.

While markets seem focused on these positive developments, there was a steady

stream of deeply troubling economic news during April. Most significantly, more than 30 million Americans have lost their jobs as "non-essential" businesses have been closed. Despite this moniker, we know that every job is essential to provide families with food and other necessities. The unprecedented speed and breadth of the job losses has already resulted in late mortgage, credit card and other loan payments. Consumer spending in March dropped to its lowest rate since 1959 and is expected to be even lower in April.

Businesses are also struggling to survive and every industry has been impacted. With revenues down, large, investment grade companies have been issuing debt at record levels to boost cash reserves. New debt issued by "investment grade" corporations surged to over \$261 billion in April following over \$235 billion of issuances in March. Companies have also been drawing on bank lines of credit, but many businesses are falling behind on loan payments such as commercial mortgages.

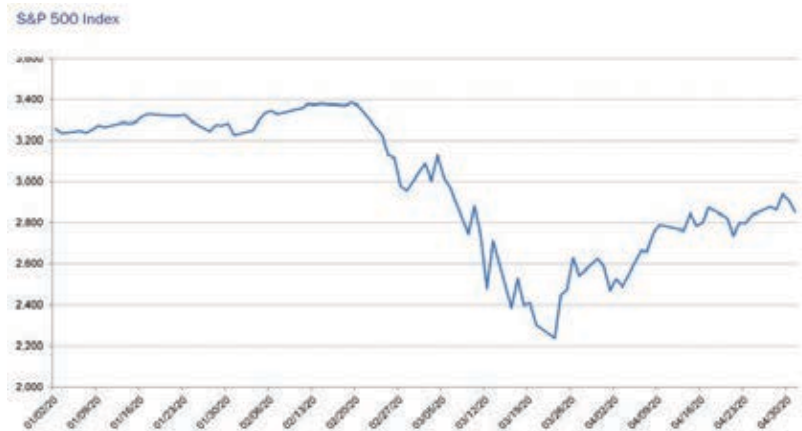
The most directly impacted industries such as airlines, cruise companies, and hotels have received support from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) as well as Federal Reserve initiatives. Small businesses and service industry companies may have suffered the deepest wounds and are now scrambling for cash to pay their bills. The CARES Act and a subsequent stimulus package provided \$660 billion to support small businesses through the Paycheck Protection Program

Feature - COVID-19 Impacts on Counties

(PPP). Despite the immense relief already delivered, lobbyists for restaurants and retailers are pressing Congress for additional rescue efforts as it becomes apparent that support will be needed over a longer period of time. States and local governments are also seeking aid as these entities struggle with higher costs and lower and delayed revenues.

The economic impact of the coronavirus can be summarized by U.S. Gross Domestic Product (GDP). Though the U.S. responses to the pandemic only started in the final weeks of the first quarter, the government's advance estimate of first quarter GDP shrank 4.8%. Personal consumption, the primary driver of U.S. growth, fell at a 7.6% rate, the steepest quarterly drop since 1980. The impact to services was higher as growth in this sector fell 10.2%, the largest decline since the agency began compiling quarterly statistics in 1947.

The response to the pandemic has been enormous and has helped financial markets recover and grow; it is additionally clear that the economic and human toll has been massive. The result is a giant gap between economic conditions and stock prices, which appear to be pricing in a strong and swift recovery. The S&P 500 posted its biggest monthly gain in April since January 1987. It was up about 30% since the March 23 low, cutting the coronavirus-driven losses on the S&P 500 this year to about 10% through April 30. Our belief is the stock rally is not driven by fundamentals, but rather by government support.



We remain skeptical that the economy will be able to rebound as quickly as market valuations suggest. One concern is that reopening the economy too soon could lead to another wave of infections. This could result in a start-stop cycle and a future drop in stock prices. We also worry that behavioral changes may result in even lower growth rates than the modest levels we have experienced since the Great Recession. Consumers, businesses and regulators could all make changes and we have many questions about the repercussions:

- How long will fears over the coronavirus or other diseases slow travel?
- Will employees in certain sectors demand higher pay, thereby reducing corporate profits?
- How might profit margins be impacted by potential changes to global supply chains?
- Will companies pay down debt with revenues or raising equity, or maintain higher leverage?
- What impact will higher government debt and growing central bank balance sheets have on markets?
- Will regulators impose new rules on the healthcare or financial sectors?

To us, all of the market medicine is hiding the symptoms. No doubt, both the body and the markets need medicine from time to time and we hope that scientists will find an effective treatment and vaccine for the coronavirus very soon. We also recognize that medicine can suppress or even hide the symptoms. The Federal Reserve and central banks globally have been pumping liquidity into the financial system since the Financial Crisis of 2008-2009. This has distorted markets and made it more difficult to determine appropriate security prices. Based on the economic and virus-related risks we see, we expect market volatility to remain elevated in the months ahead. Our recommendation to investors is to remain high quality and to focus on research and security selection as we move through these uncertain times.

Sources: Bloomberg, FactSet, Wall Street Journal, www.nbcnews.com, www.sifma.org

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Feature - COVID-19 Impacts on Counties

IOWA COUNTIES PROVIDE

Emergency Management Public Health Public Safety Mental Health/Disability Services Elections

COVID-19 RESPONSE

This site contains information related to COVID-19 specifically tailored to Iowa county officials and employees. Links to documents, information, and other websites are located in each of the grey drop-down menus below.

If you would like to sign up to receive notifications when information is added to the site, contact support@iowacounties.org.

ISAC Report and Survey Results – COVID-19 Financial Impacts on Iowa Counties
Survey Results – COVID-19 County Employment Changes and Benefits Survey – PDF and Excel
ISAC Guidance in Determining Essential Operations in Iowa Counties (4.1.20)
ISAC COVID-19 FAQ for Counties (3.21.20)
NACo Maximizing Federal Assistance PowerPoint (5.5.20)
NACo Impact of COVID-19 on County Finances Report (April 2020)
NACo Analysis of CARES Act – 3rd COVID-19 Supplemental (3.27.20)
NACo Counties and COVID-19: Safer at Home Orders (3.27.20)
Map of County Courthouse and Facility Changes and Closures (3.27.20)

ISAC COVID-19 WEBINARS

ISAC COVID-19 Member Call with DHS Director Kelly Garcia
Friday, May 1
Call recording

ISAC COVID-19 Member Call with Senator Grassley
Friday, April 24
Call recording

ISAC COVID-19 State Update Member Call
Friday, April 17
Call recording

ISAC COVID-19 Federal Update Member Call
Friday, April 10
Call recording

ISAC COVID-19 Webinar: FFCRA and Unemployment Insurance: HR and Payroll Questions for Local Governments
Wednesday, April 8
PowerPoint Presentation
Webinar Recording

ISAC COVID-19 Webinar Recordings and Materials

Need information or have a question? Email rbennett@iowacounties.org

*Information contained in links has not been verified, does not represent ISAC, and do not represent ISAC's endorsement of any particular

Employment

Governor Kim Reynolds

FEMA

Funding opportunities

Iowa Judicial Branch

Iowa Secretary of State

Mental health

Misc recent

Non-governmental sources

Resources and information websites

Iowa County Official COVID-19 Resources
We have two main sources to share COVID-19 pandemic information that is of interest to Iowa county officials.

www.iowacounties.org - The COVID-19 site can be accessed under the 'FEATURED' column.

Basecamp - Request to be added to the COVID-19 Basecamp site to receive updates - support@iowacounties.org.

Basecamp Home Pings Hey! Activity My Stuff Find

COVID-19 for Iowa Counties

Add/remove people

Message Board

- Non-governmental sources
Unsubscribe to this thread by
- Misc recent
This thread will include all
- Mental health
Unsubscribe to this thread
- Iowa Secretary of State
Unsubscribe to this thread
- Iowa Judicial Branch
Unsubscribe to this thread

Docs & Files

- ISAC Resources
- NACo Resources

Campfire

Rachel Bennett 11pm
We just sent out an action a...

Schedule

- Wed, May 20
White House Local Briefing Call on COVID-19 3:00pm - 4:00pm
- Wed, May 27
White House Local Briefing Call on COVID-19 3:00pm - 4:00pm

2020 ISAC Top Priorities

Iowa State Association of Counties

COVID-19 Pandemic Response and Maintenance of Vital County Services

County officials and employees in Iowa's 99 counties are on the front lines of the COVID-19 pandemic response by providing vital services to Iowa's citizens. Counties provide local public health, emergency management, public safety, mental health, roads and bridges, criminal justice, elections, and so much more. Since March, counties have expended millions of dollars on pandemic response and experienced millions more in lost revenue. Counties are good stewards of taxpayer money and have built reserves that will allow them to weather some of these unprecedented challenges, but as increasing expenditures and decreasing revenues continue, they look for partnership from the Iowa Legislature and the Governor to maintain the vital services on which all Iowans depend.



Fund Iowa's Mental Health and Disability Services Regions

Iowa counties ask the Iowa Legislature to provide financial assistance to Iowa's mental health and disability services regions this legislative session. The COVID-19 pandemic has brought new challenges to counties and MH/DS regions that were already financially stressed. Long-term, sustainable funding is needed now more than ever to provide stability in our mental health delivery system. The time is NOW to fund mental health services for Iowans.

Direct and Flexible CARES Act Funding to Iowa Counties

Iowa counties call on the Governor and Iowa Legislature to include county officials in all decision-making processes that determine the distribution of CARES Act and subsequent supplemental federal funding for COVID-19 response efforts. It is important for counties to receive direct and flexible funding to maintain vital services. An ISAC report that details the financial impact of the pandemic on county budgets is summarized on the reverse of this handout and available in full at www.iowacounties.org.

Maintain the Property Tax Backfill

Iowa counties request the Iowa Legislature keep its promise and fully fund the commercial/industrial property tax backfill. The backfill replaces lost revenue due to the legislatively imposed rollback on taxable property valuation. Any decrease in backfill funding would result in a burden shift to local residential and farm property taxpayers.

Local Government Liability Protection

Iowa counties ask the Iowa Legislature to provide liability protections to counties like those afforded to private employers related to the COVID-19 pandemic response. Counties are statutorily mandated to provide vital services to the public and should be provided liability protection when acting in capacities that require interaction with the public. Liability protection would be provided so long as the county did not act negligently and is making reasonable efforts to comply with public health guidelines.

ISAC members are elected and appointed county officials from all 99 counties.

We represent 16 affiliated associations. Representatives of these affiliates make up our Legislative Policy Committee and our Board of Directors.

Mission promote effective and responsible county government for the people of Iowa.

Vision principal, authoritative source of representation, information and services for and about county government in Iowa.



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IOWA COUNTIES PROVIDE



Emergency Management



Public Health



Public Safety



Mental Health/
Disability Services



Elections

COVID-19 RESPONSE

ISAC
Iowa State Association of Counties

5500 Westown Parkway
Suite 190
West Des Moines, IA 50266
515.244.7181

www.iowacounties.org



The ISAC Annual Conference is our biggest event of the year! We bring together county officials and employees from every county in Iowa for this educational conference.

IMPORTANT: Due to the ongoing pandemic, the ISAC Board of Directors has decided to delay registration for the ISAC Annual Conference until July 1, 2020 and will meet in mid-June to make a determination about the conference.

Hotel registration will open at 8:30 am on Monday, July 6 on the housing bureau website. The housing bureau website link and a 10-digit code that will be needed to make your hotel reservations will be included on your conference invoice.

ISAC CASINO NIGHT FUNDRAISER

Hilton Des Moines Downtown | August 27

7:00 pm – 10:00 pm

Show your support for the ISAC Education Foundation by attending this year's conference-wide event! The ISAC Casino Night Fundraiser is being held beginning at 7:00 pm on Thursday, August 27 at the Hilton Des Moines Downtown. Registration is \$50 to play and includes entrance to the event, \$200 chips, and two drink tickets. Not interested in gambling? Register for \$25 and get entry to the event and one drink ticket.

TABLE GAMES

We are bringing your favorite casino games to the fundraiser! Use your chips to play black jack, craps, Texas hold'em, roulette, 3-card poker, supreme hold'em, let it ride, and top card suits. Need more chips? No problem! Buy back in as many times as you'd like

BINGO

B-I-N-G-O! Test your luck by playing a game of BINGO. Prizes will be given away to the winner of each round.

BLIND AUCTION

Use your chips to bid on auction items at the end of night. This is a blind auction, so you won't know what you get until it's yours!



ISAC GENERAL SESSION

Wednesday, August 26

2:45 pm – 4:30 pm

The General Session will feature Dr. Richard Deming, who is a radiation oncologist and the medical director of the Mercy Cancer Center. In 2011, Dr. Deming led a group of 23 cancer survivors and caregivers on a transformational journey to Mount Everest Basecamp, and later that year launched Above + Beyond Cancer, a cancer survivorship nonprofit that elevates the lives of those touched by cancer to create a healthier world.

PURSuing LIFE WITH PURPOSE AND PASSION

We are all touched by cancer and everybody experiences adversity at some point in their life. Strengthening one's mind, body, and spirit and living life with purpose and passion are important goals each of us should set in motion, whether or not we have been diagnosed with cancer. Survivors remind us all that no matter how many days we have left on earth, we do have today. It's only by reaching for something that's above and beyond what you think is possible that you have any idea what you can accomplish.

Keynote Speaker: Dr. Richard Deming



ISAC EDUCATIONAL SEMINARS

Wednesday, August 26

9:00 am – 2:30 pm

All educational seminars except for Meals for the Heartland can be attended by any conference attendee at any time. We have some educational track suggestions, but they are not mandatory. See all seminar detail below.

- **NACO HIGH PERFORMANCE LEADERSHIP ACADEMY TRACK - ALL DAY**
- **EMPLOYEE AND FAMILY RESOURCES TRACK - ALL DAY**
- **MEALS FROM THE HEARTLAND MOBILE MEAL PACKAGING - MORNING ONLY**
- **SHOT IN THE DARK SEMINAR - AFTERNOON ONLY**

MEALS FOR THE HEARTLAND MOBILE MEAL PACKAGING

9:00 am – 11:30 am

Off-site (Pre-registration required)

Hunger isn't just in the lives of children and families far away, too many Iowans go to bed and wake up hungry every day. Help fight hunger by joining other Annual Conference attendees on a HUNGER FIGHT. During this off-site session, attendees will travel to the Meals from the Heartland packaging center in West Des Moines. The group will work together to package around 10,000 meals to feed people around the world. The bus will leave from the convention center promptly at 9:00 am and will return at 11:30 am. Seating is limited, so registrations will be taken on a first come, first served basis, and a \$20 donation will be required at the time of registration and will go toward purchasing the meals. Please dress casually and wear comfortable shoes.

SHOT IN THE DARK SEMINAR

12:30 pm – 2:30 pm

Meeting Room 302-304

Just a mile from the Pottawattamie County Sheriff's Office in Council Bluffs, Iowa, a woman is shot during a nighttime stroll in a public park. It's the latest in a bizarre series of events, three years into a five-year missing persons investigation. This presentation will cover the thousands of hours of investigative work, dozens of search warrants, hundreds of pages of reports, and, finally, two weeks of testimony necessary to bring a killer to justice in a case of premeditated murder without a body after years of digital impersonation.

This case has been featured on Dateline NBC, Oxygen Network's Snapped, Investigation Discovery's True Conviction and Deadly Women, and in a book by author Leslie Rule entitled A Tangled Web.

Speakers: Sgt. James Doty, Dep. Ryan Avis and Anthony Kava, Pottawattamie County Sheriff's Office

EMPLOYEE AND FAMILY RESOURCES TRACK

9:00 am – 2:30 pm

Meeting Room 312-314

STRESS: THE GOOD, THE BAD, THE UGLY

9:00 am – 10:00 am

If there's one thing we share in common in this world, it is stress. While there is no such thing as eliminating all stress, there are ways you can minimize and manage stress to increase satisfaction and improve productivity in the workplace. In this seminar, you will learn how to identify stress and the best ways to respond under pressure.

Speaker: Johanna Dunlevy, Wellness Manager, Employee and Family Resources

DEVELOPING RESILIENCE

10:15 am – 11:30 am

Resilience is the ability to bounce back quickly from life's difficulties. The good news is you can boost your resilience. Resiliency is a skill. This program shares what you can do to maintain energy through non-stop change and bounce back quickly from setbacks

Speaker: Dick Hannasch, Leadership Coach and Trainer, Employee and Family Resources

STAYING CHARGED THROUGH CHANGE

12:30 pm – 2:30 pm

Change is a natural part of life, but it can be disruptive, both professionally and personally. Changes at work can impact our identity, our sense of belonging and our relationships with coworkers, clients, and customers. Emotional reactions to change are a normal reaction to the real and perceived disruption that accompanies most changes.

Speaker: Lars Peterson, LISW, Employee and Family Resources

NACO HIGH PERFORMANCE LEADERSHIP ACADEMY TRACK

9:00 am – 2:30 pm

Meeting Room 307-310

This full-day track will feature keynote presentations and panel discussions that will help you become a better leader and to be poised to help others around you become better leaders. Dr. Tim Rahschulte, Chief Executive Officer at the Professional Development Academy, will give two keynote presentations and facilitate panels throughout the day. Specific topics will include mindset, local leadership, leadership development, and will prove why "you've got this." The cost of this high-level leadership track is included in the price of conference registration.

ISAC Brief

Summary of Minutes – April 29, 2020

ISAC President Burlin Matthews called the meeting to order via Zoom teleconference. Meeting minutes were unanimously approved from: the February 12, 2020, ISAC Board of Directors; the March 12, 2020, ISAC Spring Conference General Session; and the March 30, 2020, ISAC Board of Directors.

Bill Peterson gave an update on the ISAC office operations and plans moving forward. Staff continue to work from home as much as possible. All functions and support continue as normal without travel or in-person meetings.

Bill reported that resignations have been received from ISAC Board members Kathy Babcock, Chickasaw County Public Health, and Russell Wood, Franklin County Planning and Zoning. Those affiliates have appointed new members to the Board. Kevin Grieme, Woodbury County, representing the public health affiliate, and Brian McDonough, Polk County, representing the planning and zoning affiliate, were introduced.

The NACo Presidential and Steering Committees Appointments process has begun. All steering committee appointments need to go through Bill.

Brad Holtan gave an overview of the financial and investment reports ending March 31, 2020. ISAC has gone out for bids on stop loss due to increases with Wellmark. Van Buren County will join the program on July 1, 2020. The financial and investment reports were accepted unanimously as presented.

Jessica Trobaugh gave an update on adding another software option, Karpel, to the Iowa County Attorney's Case Management Project (ICACMP), and Tammy Norman provided the latest on Iowa Precinct Atlas Consortium's (IPAC) efforts to prepare for the primary and general elections.

Kristi Harshbarger presented a minor change to ISAC's bylaws that explicitly allows board meetings to be held electronically. The updated bylaws were unanimously approved.

Beth Manley reported that the 2020 ISAC HIPAA Program in-person training will be held on-line in May.

Dylan Young gave an update on Community Services Network development and the possibility of Polk County beginning to use CSN.

Rachel Bennett gave updates on the NACo Leadership Academy and the NACo 2020 Annual Conference (The 2020 NACo Annual Conference was cancelled on May 14, 2020.). ISAC is now accepting nominations for the 2020 ISAC Golden Eagle.

Kelsey Sebern presented the 2020 ISAC Annual Conference agenda for approval. The Board unanimously approved the agenda and discussed conference safety precautions.

Jacy Ripperger reported that the ISAC Education Foundation will hold the ISAC Casino Night Fundraiser as the Annual Conference-wide Event on Thursday, August 27.

President Matthews gave an overview of the ISAC Board of Directors Retreat which is being held September 30-October 2, 2020 in Clay County.

Bill Peterson gave an update on ISAC's office lease and plans for staff to make a presentation during the July 8 board meeting.

Jamie Cashman and Lucas Beenken reported that the legislative session continues to be suspended. (The legislative session will begin on June 3, 2020.) Staff continues to provide COVID-19 outreach. The Board discussed MH/DS Region Governing Board voting rights.

Rachel Bennett provided a report of ISAC's COVID-19 communications efforts.

Employment

Hancock County Engineer

The Hancock County Board of Supervisors is accepting applications for the position of county engineer. This position requires a four-year degree in civil engineering or related field and professional registration engineering license under the laws of the state of Iowa. Registration as a land surveyor in Iowa is preferred but not required. The applicant must possess and maintain valid driver's license.

The county engineer is responsible and accountable for the overall planning, direction, coordination, and control of the secondary road system. This includes the effective, safe and efficient construction, maintenance, and engineering of all county secondary roads, bridges, and related services. In addition, the engineer will prepare and let contract documents for projects, present an annual budget and a five-year construction program identifying future road improvement projects, and work with union representatives on employment matters. The ability to establish and maintain an effective working relationship with department personnel, other government agencies, other county departments, contractors, and the public is essential. Previous experience as a county engineer or assistant in Iowa is preferred.

Successful candidates will pass a physical, background check, and drug screen prior to employment. Salary range is \$95,000 to \$115,000 based on experience and qualifications of applicant. Hancock County offers an excellent benefit package including health insurance, IPERS, and paid time off.

Application and job description are available at the Hancock County Auditor's Office, 855 State Street, Garner, Iowa 50438, and at the county website www.hancockcountyia.org. The job description is available on request at the auditor's office. The deadline for applications at 4:00 pm on June 19, 2020, at the Hancock County Auditor's Office. Hancock County is an Equal Opportunity Employer.

THANK
YOU!



Thank you to our generous sponsors of the ISAC Friends of the Education Foundation program. The ISAC Education Foundation is proud to offer scholarships to the children of county officials and county employees.



Interested in supporting the ISAC Education Foundation?
Contact Jacy Ripperger at jripperger@iowacounties.org

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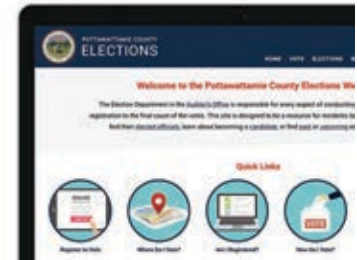
**Website Development
for Iowa Counties**

Brian McMillin, President

brian@neapolitanlabs.com

(515) 999-5221

neapolitanlabs.com



2020 calendar

June

24 CANCELED! ISAC Scholarship Golf Fundraiser
(Toad Valley Golf Course, Pleasant Hill)

July

1 ISAC Annual Conference Registration Opens
6 ISAC Annual Conference Housing Opens
8 ISAC Board of Directors Meeting
(ISAC Office)
17-20 NACo Annual Conference
(Orange County, Florida)

August

25 ISAC Legislative Policy Committee Retreat
(Veterans Memorial Community Choice Credit
Union Convention Center, Des Moines)
26-28 ISAC Annual Conference
(Veterans Memorial Community Choice Credit
Union Convention Center, Des Moines)

September

13-16 ISSDA Jail School
(Airport Holiday Inn, Des Moines)
24 ISAC Legislative Policy Committee
(ISAC Office)
30-2 ISAC Board of Directors Retreat
(Clay County)

4-7 ISAA Assessors Fall School
(Airport Holiday Inn, Des Moines)
13-15 Records Annual School
(Hotel Julien, Dubuque)

November

18-19 ISAC Board of Directors Meeting
(ISAC Office)

December

2-4 Iowa Engineers Conference
(Veterans Memorial Community Choice Credit
Union Convention Center, Des Moines)
6-9 ISSDA Winter School
(Holiday Inn Des Moines Airport)

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.

2020 ISAC Preferred Vendors

Endorsed Elite Preferred Vendors

County Risk Management Services, Inc.
representing ICAP and IMWCA
Group Benefit Partners

Elite Preferred Vendor

IP Pathways

Endorsed Platinum Preferred Vendor

Iowa Public Agency Investment Trust
(IPAIT)

Platinum Preferred Vendors

Community State Bank
D.A. Davidson Companies
Henry M. Adkins and Son
Hopkins & Huebner, P.C.

MidAmerican Energy
Northland Securities, Inc.
Schneider Geospatial
Sturgis
Tyler Technologies

Gold Preferred Vendor

Ahlers & Cooney, P.C.
Cost Advisory Services, Inc.
Cott Systems
Delta Dental
Dorsey & Whitney LLP
EagleView
Forecast5 Analytics
InfoTech, Inc.
ISG
Neapolitan Labs
Purple Wave Auction, Inc.
Speer Financial, Inc.
TechShare

Wells Fargo
Ziegler CAT
Vanguard Appraisals, Inc.
Wellmark Blue Cross Blue Shield of
Iowa

Silver Preferred Vendors

Houston Engineering Inc.
Iowa Roadside Management
ITC Midwest, LLC
Nyhart
Thinix, a division of RDI

Endorsed Preferred Vendors

National Association of Counties
(NACo)
Nationwide Retirement Solutions
Omnia Partners



Contact us today:

Maggie Burger, Sr. Vice President

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John Murphey, Asst. Vice President

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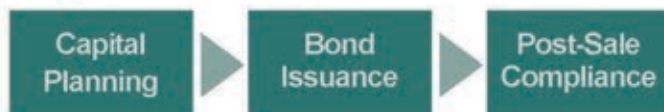


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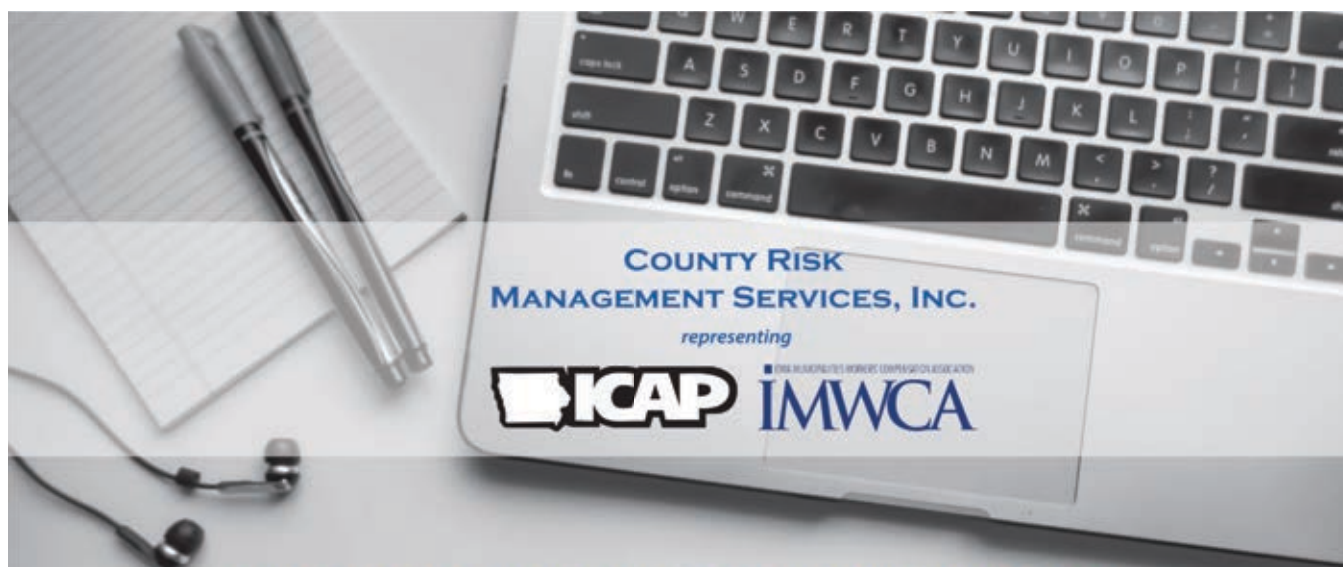


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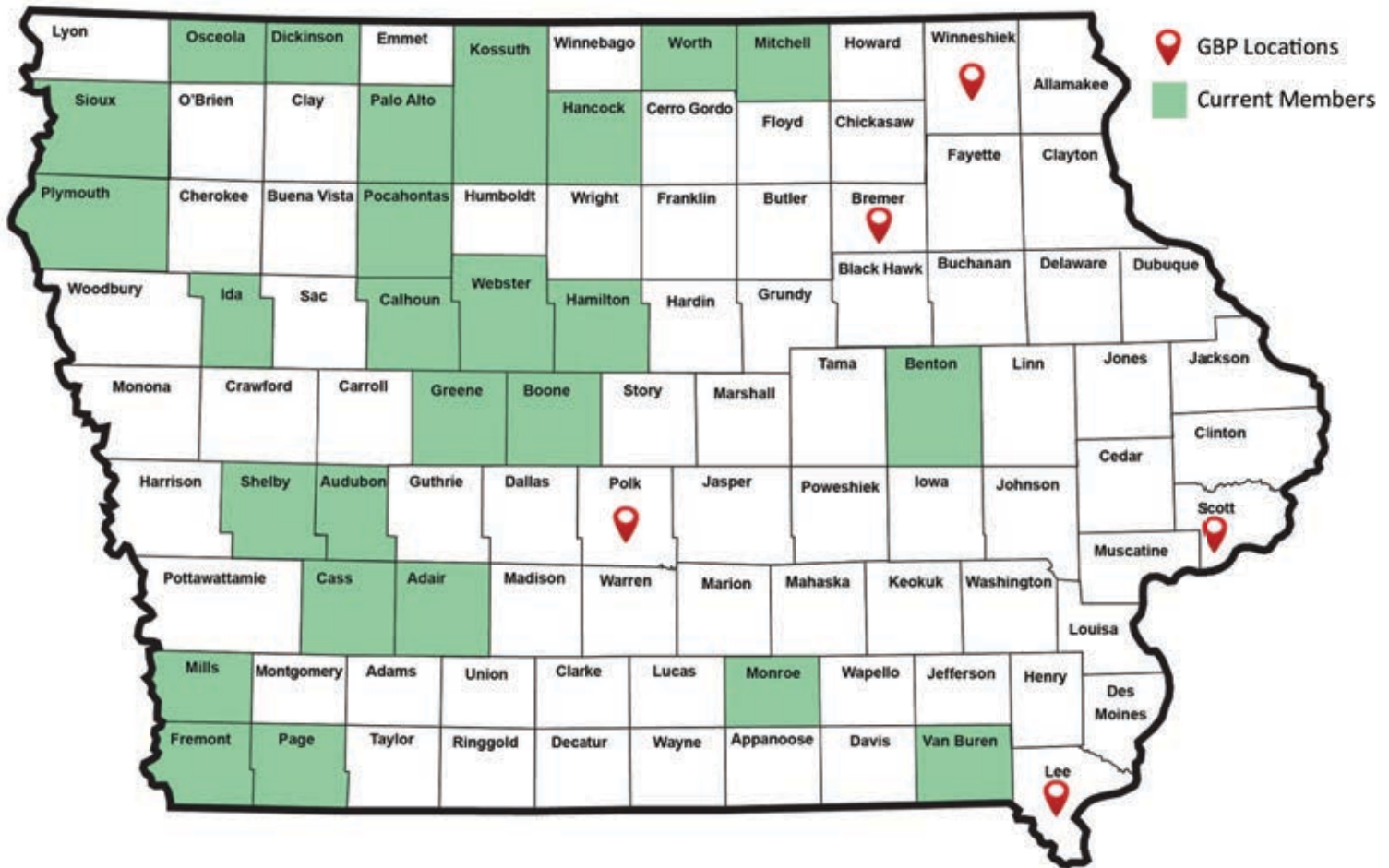


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