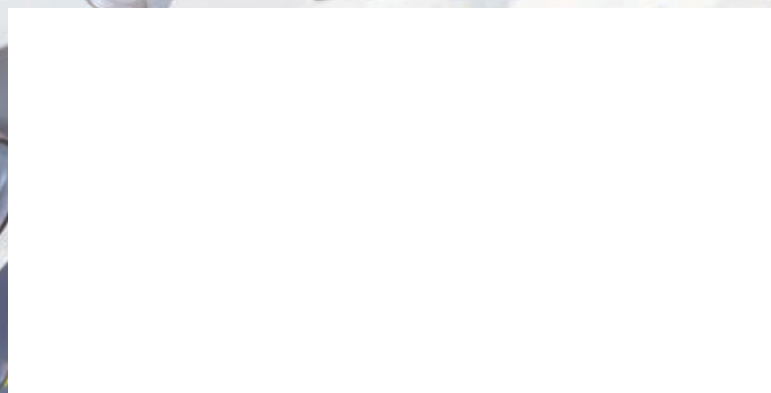


The Iowa County

magazine



September 2020
ISAC Scholarship
Application



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The Iowa County

September 2020 * Volume 49, Number 9

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Rachel Bennett, EDITOR

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ISAC's Mission:

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

ISAC's Vision:

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

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2021 ISAC Scholarship Program

The ISAC Education Foundation is a non-profit 501(c)(3) organization that raises funds for the ISAC Scholarship Program which awards annual scholarships to high school seniors who are the children of county officials and employees.

The 2021 ISAC Scholarship application is now available via paper copy and online. Use the camera on your mobile device to scan the QR code provided or visit the following link to be directed to the online application: <https://forms.gle/6Q7tzE9iAb6cjXxU8>.



These scholarships wouldn't be possible without the generous donations made by ISAC members and vendors. If you're interested in making a tax-deductible donation, please visit the ISAC Education Foundation's GoFundMe page: <https://www.gofundme.com/f/isac-education-foundation>.

Questions? Please contact Katie Cook at kcook@iowacounties.org or 515.369.7028.

ISAC Education Foundation Funds Status Update

The ISAC Board of Directors Executive Committee met with ISAC staff on August 11 to discuss the ISAC Education Foundation, fundraising, and scholarship options for 2021-2022. With the cancellation of the 2020 ISAC Scholarship Golf Fundraiser and the Casino Night Fundraiser, there has not been an opportunity to raise funds for the Foundation yet this year. Due to this, there is a significant decrease in funds that would normally be available to award scholarships for the following year. The ISAC Education Foundation has kept a reserve balance in the event we would be unable to host fundraisers. That time has come, and with these reserve funds, the ISAC Executive Committee has made the decision to award a total of six district scholarships of \$2,000 each for the 2021-2022 year.

To ensure we can continue awarding these well-deserved scholarships in the future, we kindly ask for your assistance in spreading the word about raising funds for the ISAC Education Foundation and making a tax-deductible donation yourself, if you are able. You can donate online at: <https://www.gofundme.com/f/isac-education-foundation>, or mail a check to the following:

ISAC Education Foundation
5500 Westown Pkwy. Suite 190
West Des Moines, IA 50266

Another way to help is to participate in the fundraisers scheduled for 2021:
ISAC Scholarship Golf Fundraiser – June 23, 2021
Casino Night Fundraiser – Held in conjunction with the 2021 ISAC Annual Conference

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. Final eligibility will be determined by the ISAC Executive Director.
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 accredited continuing education program (including, but not limited to community colleges, trade schools, public or private colleges, etc.)
6. The scholarship monies will be paid directly to the college; one-half for the first semester, one-half for the second semester.
7. The candidates must provide personal reference statements from three (3) individuals other than family members, complete an application, and submit to an in-person or virtual 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 Spring 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 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 or submitted electronically by December 4, 2020.**
16. **References and official transcript should be mailed to:**
ISAC, Attn: ISAC Scholarship, 5500 Westown Parkway, Suite 190, West Des Moines, IA 50266 or kcook@iowacounties.org

Name of Applicant _____

Address _____

City _____ Zip _____

Home County _____ Home/Cell Phone _____

E-mail Address _____ Name of High School _____

Parent/Guardian (1) Name _____ Job Title/Occupation _____

Parent/Guardian (2) Name _____ Job Title/Occupation _____

Which parent/guardian is a county official or employee? _____

County _____ Department _____

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: _____

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.

References: We need personal reference letters from three (3) individuals other than family members (Example: 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 or kcook@iowacounties.org. **Applications must be postmarked or submitted electronically by December 4, 2020.**

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: _____

Guest Legal Briefs

Sex Discrimination, Reinterpreted

The U.S. Supreme Court issued a landmark civil rights ruling June 15 in the case titled *Bostock v. Clayton County*, when it decided that the firing of an employee because of their sexual orientation or because of their transgender status is, in fact, discrimination because of sex. Title VII of the Civil Rights Act, originally enacted in 1964, prohibits employment discrimination because of a person's "race, color, religion, sex, or national origin." 42 U.S.C.A. § 2000e-2(a)(1). That language has been in place since the Title VII's passage. Yet the Supreme Court's ruling rests on this 50-plus year-old language. The employers in the case argued that the law neither explicitly protects one from discrimination because of their sexual orientation or transgender status, nor was the intent in 1964 to protect individuals in those protected classes.

Erika Philpot

HR Director
Coconino County, Arizona

Rose Winkleler

County Attorney
Coconino County, Arizona

Originally published in the July 5, 2020
issue of NACo's *CoutyNews*

In the June ruling, the majority of the Court found that there was no reason to address intent when the plain language of the law resolves the issue. To fire an employee for their sexual orientation or their transgender status is to fire them because of their sex as the dismissal is a result of "traits or actions [the employer] would not have questioned in members of a different sex." Thus, the Court summarizes, "[s]ex plays a necessary and undisguisable role in the decision, exactly what Title VII forbids."

What this means for counties and human resources departments varies. While the Court's decision is momentous, the idea that sexual orientation and transgender status should be considered protected classes is not a new concept. Many counties may already have been operating under state laws that included sexual orientation or transgender status in the list of protected classes covered by their state anti-discrimination laws. Many others may have already made decisions to prohibit such discrimination through their personnel policies, even if such discrimination wasn't clearly unlawful.

So how should counties respond to this clarification in the law? First, review your policies. They may track the plain language of Title VII, describing the protected classes as "race, color, religion, sex, or national origin." Or, they may already include sexual orientation and transgender status as required by state law or your governing body's policy decisions. As the Court emphasized, the original language of Title VII is sufficiently clear to protect employees from discrimination because of their sexual orientation or transgender status. But making it explicitly clear that these classes are protected could provide an opportunity to educate employees who may not be aware of the recent decision. Consider and discuss with your legal counsel what, if any, changes should be made to the language of your policies. Also, consider which of your policies should include such language and double check them to ensure your language is consistent across policies. The recent ruling creates an opportune time to update the language in your policies and educate your employees on what the language means.

Next, think about trainings. Supervisors at all levels should be receiving trainings on your anti-discrimination policies, complaint and investigation procedures, code of ethics, access to services, diversity, recruitment and disciplinary policies, not just about how Title VII language impacts each of these areas specifically, but also to ensure behavior that consistently upholds and reflects your values as an organization. As both staff and the applicable laws and policies change, employees and supervisors should receive regular trainings rather than just upon initial employment. It is imperative to consider the content of these trainings and ensure they include a thorough discussion of the law. The Court made clear that this isn't just about adding sexual orientation and transgender status to the list of protected classes because of changing attitudes or modern policy considerations. Rather, the Court stated that this has always been the law because it has always been unlawful to discriminate against an individual because of their sex.

Thus, trainings should address what "because of sex" means. Would a supervisor's reaction to a situation be different if another employee of a different sex were involved? The Court gives several examples of such unlawful considerations: Refusing to hire women with small children, but hiring similarly situated men because of assumptions about caregiving responsibilities; failing to address sexual harassment of a man by other male employees; and most specifically to the consideration before the Court, firing a male employee for his attraction to men while tolerating such characteristics in female employees. Therefore, the training shouldn't just be revised to add new protected classes to the list but give examples and scenarios for employees to

Continues on next page.

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

Guest Legal Briefs

better understand why these classes are protected and where previous actions may not be the actions the organization needs to take in the future. Such training allows supervisors to understand potential scenarios before they occur as well as examine their own reactions to be sure they could not be said to be “because of sex.”

Finally, as always, the best way to avoid and defend claims of discrimination, no matter the basis, is to focus on performance, whether that performance be on the job or in an interview. Addressing performance through documented communications and objective, measurable performance expectations can not only insulate your county from discrimination claims and EEOC charges, but can assure individuals that they will be treated fairly and that the county’s goal is to provide the best public service through qualified, high-performing staff.

All employees deserve to be able to bring their full, authentic selves to workplaces in which they are safe, productive, happy and valued. A diverse and vibrant team of public servants is the most effective and meaningful way to mirror and serve the citizens in our communities. The June Supreme Court ruling made that clear for another dedicated group of public servants.

Guest By the Numbers

COVID-19 and County Governments in Iowa: What to anticipate?

There is no parallel in modern history where the global economy has been negatively impacted on such a huge scale, so quickly. The COVID-19 pandemic resulted in a loss of almost 22 million jobs in the U.S. and about 200,000 jobs in Iowa, during March-April, 2020. Although, over 70,000 jobs has been added back in Iowa during May-June, at the time of writing, there are approximately 132,000 unemployed Iowans, the state unemployment rate is over 8%. By contrast, the Great Recession of 2007-2009, triggered by the housing market crisis and financial collapse affected Iowa much less. While Iowa was not impacted initially due to robust agriculture and strong exports, several natural disasters including historic flooding and tornadoes aggravated the economic conditions. Iowa's economy declined by 5.9% during the Great Recession. Unemployment increased to 112,585 in June 2009, equivalent to 6.6% unemployment rate. The state regained the jobs lost by 2013 as the economy continued on a path of positive economic growth. During 2007-2015, the population of the state also increased, by about 3.5%.



Biswa Das

Iowa State University Extensions and Outreach, Community and Regional Planning
bdas@iastate.edu

Presently, the almost near shutdown of the economy for over three months has created unique challenges. The Gross Domestic Product (GDP) of the U.S. declined by 9.5% for the quarter (April-June), the maximum in recorded history, leading to large scale job losses and decline in incomes. What does this mean for the state and local governments in Iowa? The ongoing slowdown has already had a negative effect on county budgets. NACo estimates that at the national level, counties could be dealing with a shortfall in revenue to the tune of about \$200 billion. In 38 states, counties have been notified to expect a shortfall in state support. With every single revenue source likely to be impacted, it is becoming clearer that the economic recession of 2020 will have a profound effect on county budgets. The economic recovery, both nationally and in Iowa is expected to be long-drawn and thus the fiscal stress confronting counties will continue in the foreseeable future.

In terms of the effects of the economic slowdown on revenue sources, provided are some key variables that could influence the revenue base. Property tax revenues are impacted due to decline in taxable valuations in the different classes of property. Owner-occupied residential properties could default in payments owing to homeowners becoming unemployed and unable to pay their mortgage. Similarly, large-scale evictions from rental properties may reduce the net income of the landlords and therefore negatively impact taxable valuation and property tax revenues. Decline in commercial/retail activity and industrial production result in lower taxable valuations for commercial and industrial property respectively. Agriculture may suffer due to depressed prices owing to reduction in demand for different types of crops and livestock. Sales and local option sales tax are expected to shrink due to lower levels of consumer spending owing to rise in unemployment and decline in aggregate incomes. Federal and state support will likely be impacted, the scale and scope of which is difficult to anticipate. Capital spending on major infrastructure projects may witness a decline. The key question therefore is by how much will the major revenue sources decline. To provide a starting point for what counties could expect, actual county financial data from the previous recession was analyzed to observe the trends over time.

Table 1 (on the next page) presents the index of changes to the major revenue sources of counties in Iowa during 2008-2015. This period allows to not just examine the recessionary period, but also the recovery phase that followed. All the revenue sources are indexed to 100 for 2008, the base year. The subsequent years reflect the changes relative to the base. For example, the total revenues witnessed 19.26% increase during 2008-2015. Similarly, for the years 2009-2010, there was almost no change in total revenues with the index increasing from 110.22 to 111.32. Except intergovernmental revenues, all other sources witnessed an increase during 2008-2015. It is important to also keep in context other changes taking place around this period, besides the recession. For example, the Iowa floods of 2008 aggravated the already challenging economic conditions. Further state mandated legislation, especially SF 295 that was signed into law in 2013 also altered the fiscal landscape and continues to be an important factor in the fiscal stability of Iowa counties. From the table, it is apparent that the overall growth in revenue almost stagnated with a 20% increase over the eight-year period, with an annual average growth rate of 2.61%. The robust agriculture sector contributed to the stability of property tax revenues, the largest source of county revenues. Intergovernmental revenues witnessed spikes in few years and had declined by 2015 relative to the 2008 levels. Decline in mental health support from the state to counties being one important source that witnessed a reduction in aggregate levels. User charges and fees

Guest By the Numbers

also witnessed very slow growth over the period under study. Almost all the revenue sources experienced slowed down during 2008-2010 before witnessing increases over the next several years. However, compared to many other states, counties in Iowa were able to ride through the last recession driven by a boom in some commodity prices, Iowa's agriculture sector grew by 23.5% during the Great Recession. The education services sector increased by 4.4%, Iowa's healthcare sector grew by 6.3%, Iowa's government sector grew by 4.5%. Further, Iowa's retail sector grew by \$237 million during the 2008 recession, one of only four states to achieve a growth in retail.

Table 1. Index of Major Revenue Sources for All Iowa Counties: 2008-2015

Year	Net Current Property Taxes	Other County Taxes	Intergovernmental Revenue	Charges for Service	Use of Money Property	Proceeds Gen Long-Term Debt	Total Revenues
2008	100	100	100	100	100	100	100
2009	105.91	108.56	110.63	101.73	63.90	136.71	110.22
2010	111.07	115.11	109.77	102.15	47.52	154.69	111.32
2011	117.53	120.27	112.35	104.78	44.76	137.78	114.72
2012	121.45	124.35	115.71	111.13	42.14	95.85	116.26
2013	124.71	126.45	90.00	113.70	40.94	174.34	113.90
2014	128.43	128.30	91.64	114.98	39.40	114.01	113.67
2015	131.20	133.84	96.53	112.95	48.01	156.71	119.26

Does the index provide any lessons on what we could expect of COVID-19 related fiscal impacts? It is likely that the scale of the revenue shortfalls are going to be different (much greater if the global situation does not improve soon) due to the nature of the economic collapse as well as the immediate spike in job gains. The last recession mostly impacted the U.S., Europe, and South America. However, the ongoing pandemic has affected the entire global economy to levels unparalleled in modern times. With the complex economic and trade linkages between nations, it is certain that situation in one nation will affect the level of economic activity in a host of other nations. As a result, the speed of recovery of the U.S. economy will to some degree be dependent on other nations. It is important to mention that many developing nations in Asia, including China and India, continue experiencing unprecedented challenges of maintaining economic activity and keeping their population safe.

Summarizing, it is prudent to say that the ongoing economic slowdown could impact county budgets more than the Great Recession with the potential of altering the scale and scope of county economies and budgets for the future. Even if Iowa is able to get back to some sense of normalcy, the economic linkages with other states and the countries which drive the Iowa economy will take time to be restored to pre-pandemic levels. With large-scale evictions of tenants and defaults in mortgage payments, larger urban centers may witness declines in property tax revenues. Rural counties that rely more on agriculture could witness shrinkage by way of reduced demand for crops, higher unemployment, and continuing depopulation. State-mandated property tax regulations may further make the situation more stressful for counties. If the backfill, initiated to fill the gap in county budgets due to SF 295 is withdrawn, that could make a difficult situation worse. Overall, with the information on hand and the observations from the previous recession, Iowa counties will likely confront greater levels of fiscal stress that could have long-lasting impacts.

The author was involved in a study in 2014-2015 undertaken at the national level to assess the impacts of the last Great Recession on rural counties and the subsequent recovery period. The study findings can be downloaded from the following link. As part of ISU Extension, through the Iowa Government Finance Initiative (IGFI), customized annual fiscal conditions reports for each county in Iowa are published. The most recent reports, FYE 2019 have been recently released and can be downloaded for free at IGFI Annual County Reports 2019.

Contact: Biswa Das, Associate Professor, Community and Regional Planning, Iowa State University, 515.509.9603, bdas@iastate.edu



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Tim Schumacher

Chair, Supervisors Education Committee
Emmet County Supervisor
tschumacher87@yahoo.com

Certified Iowa County Supervisor Program

It has been my honor to chair the Supervisors Education Committee and to work with a fine group of new and experienced to create this exciting program. It has been a great opportunity to identify the educational needs of supervisors and tap into the knowledge of many longtime leaders. Beginning in 2021 the Iowa State Association of County Supervisors (ISACS) will be offering a continuing education program specifically tailored to

Iowa county supervisors. This two-year program will be free of charge for new and incumbent county supervisors and will begin in January 2021 and run through August of 2022.

Programming will be held during existing ISAC and ISACS meetings, conferences, and virtual events, and the curriculum will be broken down into core and elective tracks. In 2021, year one of the program, supervisors will earn credits in public administration and local issues, and year two will offer leadership and community development and outreach. The two-year commitment will require a total of 30 credit hours.


This program has been developed over the past several years and will aim at creating a culture of Iowa county supervisor leadership development. It will offer enrolled county supervisors a well-rounded education, an official certification of their training, experience and leadership to better help them serve their counties. The program will also provide unmatched and very valuable mentorship and networking opportunities.

More information about the program is contained on the ISAC website under the Programs tab. Also, feel free to reach out with questions to me, Rachel Bennett, or your district representative working on the Supervisors Education Committee.

Supervisors Education Committee

Chair - Tim Schumacher, Emmet County
District 1 - Crystal McIntyre, Warren County
District 2 - Sandy Loney, Humboldt County
District 3 - Jeri Vogt, Crawford County

District 4 - Scott Belt, Pottawattamie County
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Meetings and Events

ISAC Meetings and Events Update

The COVID-19 pandemic has significantly changed our day-to-day work and personal lives as well as turned the events industry upside down. We understand these changes have resulted in more online learning and meeting needs. We are working to be as proactive as possible and will continue to provide great education and meeting opportunities to our membership.

Kelsey Sebern

ISAC Event Coordinator
ksebern@iowacounties.org

ISAC is currently looking into hybrid events for the future. Hybrid events, or events that combine both in-person and virtual experiences, will be an essential part of trying to navigate through the new normal. A hybrid event will allow individuals who otherwise would not have been able to attend due to health concerns or travel constraints, the ability to still participate virtually.

When it is safe to return to in-person events, we will be prioritizing safety above all else. We will be following considerations for enhancing protection of individuals and preventing the spread. We will be working with our state and local health officials on how to implement these considerations.

The last few months have been very unpredictable for the events industry, but we have learned a lot from this experience. I think the biggest lesson we have learned is to be prepared as we navigate through the unknown. In-person events will always be important, but having a backup plan of virtual and hybrid events allows us to continue to educate our membership during these hard times.

ISAC is offering our assistance with and the use of virtual meeting programs, such as: GoToMeeting, GoToWebinar, Microsoft Teams, and Zoom. If you are interested in more information or in holding a virtual meeting or event, please contact Katie Cook at 515.369.7028 or kcook@iowacounties.org.

Employment - Jackson County Engineer

The Jackson County Board of Supervisors are seeking applicants to fill the position of county engineer. This position requires a four-year degree in civil engineering or related field and professional registered engineering license under the laws of the state of Iowa. Interested applicants must possess and maintain valid driver's license. The county engineer is responsible to plan, coordinate, assign, and supervise the engineering and construction assignments associated with the maintenance and repair of the county's secondary road system. 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. 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.

Salary will be commensurate with qualifications and experience of applicant. Oral interview and reference check will be required. Jackson County offers an excellent benefit package including health insurance, IPERS, and paid time off. Applications and a detailed job description are available at www.co.jackson.ia.us under job openings or can be picked up from the Human Resource Office in the Jackson County Courthouse. Successful completion of a post-offer pre-employment physical and background check will be required. Applications will be accepted until position is filled. Interested applicants should forward formal application, resume and salary requirements to: Becki Chapin, Human Resource Administrator, 201 W Platt Street, Maquoketa, IA 52060, or email to bchapin@co.jackson.ia.us



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or Roger Stirler (515) 250-2687**

ISAC Excellence in Action Awards

The ISAC Excellence in Action Award Selection Committee is pleased to announce two recipients of the 2020 award: the Dickinson County Pollinator Paradise project and the Scott County Algaewheel Treatment Plant project.

Using words from the individual that nominated them, Dickinson County's Pollinator Paradise is the first educational center in Iowa to fully focus on this massive issue of declining pollinators. Thanks to the creativity of the exhibit designers, fabricators, and staff, Pollinator Paradise goes beyond the typical ways of addressing these issues and allows people to interact with and immerse themselves in these issues through the different exhibits.

Further, "Amazing Apples features a life-size apple orchard where kids can dress up as mason bees or honeybees to collect faux pollen balls, launch them onto the stigmas of apple blossoms, and watch as they move from tree to tree with the help of bees. In the Fantastical Food Truck, kids play the role of cook in making meals that wouldn't have all their ingredients without pollination. The nature center also has a seasonal butterfly enclosure where people can see the life cycle of a butterfly, from egg to caterpillar to chrysalis to adult, during the summer season."

These programs and others within the Dickinson County Conservation Department's Pollinator Paradise teach visitors young and old why pollinators are so important.

As Scott County Conservation Director Roger Kean said, "The Scott County Conservation Board is extremely excited to be the first entity in Iowa to be approved by the DNR to utilize the Algaewheel technology to replace our existing traditional extended aeration plant."

The conservation board is responsible for wastewater treatment at multiple county parks, and this technology has been innovative and efficient. The new method for wastewater treatment provides a reduction in chemical inputs, low energy requirements, and a focus on maintaining water quality.

ISAC extends our congratulations to Dickinson County and Scott County for their great work and innovation, and for being recipients of the 2020 ISAC Excellence in Action Award.



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Banking for Political Subdivisions amongst COVID-19

Financial institutions have been the cornerstone investment vehicle for political subdivisions to generate return. With the onset of the COVID-19 pandemic, the Federal Reserve quickly reduced interest rates to near zero, which had an immediate impact on political subdivisions' ability to generate returns on investments. As the pandemic continues with no end in sight, the lack of interest income, coupled with increased cost to deal with the pandemic, will have a material impact on political subdivisions' ability to support services.



In March, the Federal Reserve System reduced overnight interest rates to a range of 0-25bps to stimulate the economy and introduced extensive open market operations to stabilize the financial markets. These programs include the Municipal Liquidity Facility, Primary Market Corporate Credit Facility, Secondary Market Corporate Credit Facility, Money Market Mutual Fund Liquidity Facility, Commercial Paper Funding Facility, The Main Street Lending Program, and Term Asset Backed Securities Facility; each of which is designed to provide backstops and keep the economy from slipping into a depression.

D. James Lutter

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The difference between the Federal Reserve's responses to the pandemic compared to that of the 2008 Great Recession was in velocity and magnitude. In 2008, the Federal Reserve lowered interest rates to the same level as today, yet there was still opportunity for political subdivisions to invest (zero to two-year) in bank product at attractive rates. What was the difference? During the Great Recession, open market operations were implemented to combat issues, whereas during the current pandemic they are being utilized to prevent issues. The credit default risk spiked during the Great Recession in fear of the collapse of the financial markets. Financial institutions tied to LIBOR experienced a spike in rates along with the need to secure liquidity which created a deposit/investment opportunity for political subdivisions. Not the case today, as the Fed, through proactive policy, was able to mediate credit default risk by stabilizing the markets. As a result, LIBOR yields compressed along with Fed Funds. Over the past 20 years, three-month LIBOR has traded at a positive mean of 27 basis points to Effective Fed Funds. During 2008, three-month LIBOR at a point traded at 224 basis points positive to Effective Fed Funds whereas on August 3, 2020, it is 14 basis points positive to Effective Fed Funds. The result, Fed policy is working to mitigate credit default risk but severely limits financial institution yield opportunities for political subdivisions.

Additional factors affecting financial institutions' needs for deposits are corporations drawing on lines of credit along with fiscal stimulus. In 2008, corporate lines of credit were quickly withdrawn by financial institutions leaving entities scrambling to secure liquidity. During the current pandemic, corporations were quick to draw on lines of credit and parked the proceeds at financial institutions for emergency liquidity instead of utilizing for business growth. Fiscal stimulus through the Cares Act has also provided liquidity both on the corporate and consumer side through financial aid. The financial aid has largely been parked at financial institutions as we've witnessed an increase in savings rate of 25% since the onset of the pandemic. The result is enhanced liquidity at financial institutions further limiting their need for additional funding. Financial institutions are over funded by upwards of \$3 trillion along with an expanded Fed balance sheet of nearly \$7 trillion.

Historically, money centers and larger regional banks price from a market-based index such as LIBOR whereas community banks typically price from a Fed funds-based model. The different pricing models allow for opportunity through the various economic cycles, yet through aggressive Fed policy the spread has substantially compressed.

During the current market environment, it is critical to stay focused on credit first, liquidity, then yield. With financial institution deposits, making sure the proper securitization is in place per investment policy and state statute is critical. Financial institutions are still, and will remain, the cornerstone of services and investments for political subdivisions. The key will be to understand the funding needs of your local financial institution and be willing to expand the footprint to other institutions to help fill in the gap. The investment process will most likely take longer and you will need to be willing to work with a larger population of institutions to maximize return during the current environment.

Continues on page 17.

Annual Conference Educational Seminar

Editor's note: This story was originally published in the July/August issue of the magazine. However, the second page was inadvertently missing in the print copy. We want to make sure that everyone is able to read it in its entirety. Appologies to Anthony, the Farver family, and our readers. We hope to offer this educational seminar in the future when it's once again possible for us to gather at an in-person event. Take care, Rachel



Anthony Kava

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know she would never do that. The trail will go cold, but the truth will come to light when the case is revisited. Still, many facts remain elusive, even to this day.

This case impacted the lives of dozens of individuals through a network of online imposters using scores of phone numbers, sending hundreds of text messages, and writing over 10,000 emails. Cars, homes, and workplaces are vandalized. Victims are stalked then framed for murder. A deadly arson is discovered, complete with a computerized confession.

At the 2020 ISAC Annual Conference, our presentation, "Shot in the Dark", was intended to cover the thousands of hours of investigative work, dozens of search warrants, hundreds of pages of reports, and, finally, the two weeks of testimony necessary to bring a killer to justice in a case of premeditated murder, tried without a body, after years of digital impersonation.

This case was, to say the least, exceptional for small town, rural Iowa. Its complexity and unexpected turns led to coverage by Dateline NBC, Oxygen Network's Snapped, Investigation Discovery's True Conviction and Deadly Women, and a new book by author Leslie Rule entitled, A Tangled Web: A Cyberstalker, a Deadly Obsession, and the Twisting Path to Justice.

Recent events have shown us examples of heroic, selfless acts by members of law enforcement as well as actions that have led some citizens, rightfully, to question our policing agencies. We intended to provide a frank look at how this case was handled including areas where we learned tough lessons that influence our work today. We also hoped to highlight examples of the dedication and compassion that motivate the vast majority of public servants to do their duty.

We believe that the end result, achieved thanks to the combined efforts of officers, prosecutors, forensic investigators, support personnel, witnesses, friends, and family members, provides a positive example of how we can best serve our communities and, most importantly, the living victims of tragedies like this. Our mission is always to protect and serve victims of crime, and in this case that meant bringing justice and closure to a grieving family.

Shot in the Dark: A Cold Case in the Digital Age

On a crisp winter night in December 2015, just a mile from the Pottawattamie County Sheriff's Office in Council Bluffs, a woman is shot while taking a stroll in a public park. It's the latest in a bizarre series of events, three years into a five-year missing persons investigation. The victim, gravely injured, has been living a nightmare since 2012; terrorized by a woman no one can find.

Cari Farver, age 37, is a computer programmer living in Macedonia, Iowa, a town of just 250 people, in rural Pottawattamie County. Cari commutes daily to nearby Omaha, Nebraska, where she often spends time with the man she just started dating. In November 2012 something went wrong. Cari disappeared, and she was never seen again.

For years Cari's friends and family will continue to hear from her by text message, Facebook, and email. Yet Cari will miss her father's funeral, her son's high school graduation, and every family dinner. Investigators are led to believe that Cari skipped town, leaving her old life behind, but her loved ones



Annual Conference Educational Seminar

To that end, though we won't have a chance to see you this year, we hope you will consider donating to the Cari Farver Memorial Scholarship at Iowa Western Community College. Cari attended IWCC to further her career in technology. A scholarship in her name was established last year to help students like her and to keep her memory alive. For more information visit: www.farverscholarship.org

Sergeant-Investigator James Doty, Deputy Ryan Avis, and I have had the privilege to share this presentation with audiences that have included law enforcement officials, victims' advocates, forensic analysts, and many others in the Midwest and even overseas. But this is an Iowa story; affecting Iowa citizens and an Iowa county.

We were honored to be offered the opportunity to speak with you, our neighbors and colleagues. Of course, sadly, we will not get to do that in 2020, now that the conference has been cancelled. We hope to have another chance to share this story with you when the world returns something resembling normalcy.

Miscellaneous Continued . . .

About D. James Lutter: D. James (Jim) Lutter is the Senior Vice President of Funding and Trading and at PMA Financial Network and PMA Securities where he oversees PMA Funding, a service of both companies that provides over 1,000 financial institutions with a broad array of cost effective funding alternatives. Mr. Lutter is a Registered Representative with PMA Securities and Investment Advisor Representative with PMA Asset Management. Mr. Lutter has the following FINRA licenses with PMA Securities, LLC: Series 7, 24, 50, 53, 63, 65 and 99.

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2020 calendar and Future Dates

September

- 3 ISAC Legislative Policy Committee Retreat (Virtual)
- 13-16 ISSDA Jail School (Airport Holiday Inn, Des Moines)
- 24 ISAC Legislative Policy Committee (Virtual)

October

- 1 ISAC Board of Directors Retreat (Virtual)
- 4-7 ISAA Assessors Fall School (Airport Holiday Inn, Des Moines)
- 13-15 Records Annual School (Hotel Julien, Dubuque)
- 21-23 Treasurers Leadership Meeting (Wild Rose Casino, Jefferson)

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)

FUTURE DATES

- January 13-14, 2021 ISAC New County Officer's School
- January 28, 2021 Statewide Supervisor's Meeting
- March 11-12, 2021 ISAC Spring Conference
- August 25-27, 2021 ISAC Annual Conference

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.

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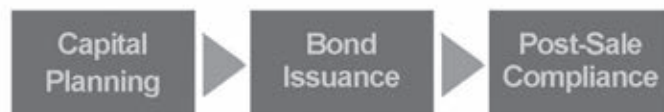


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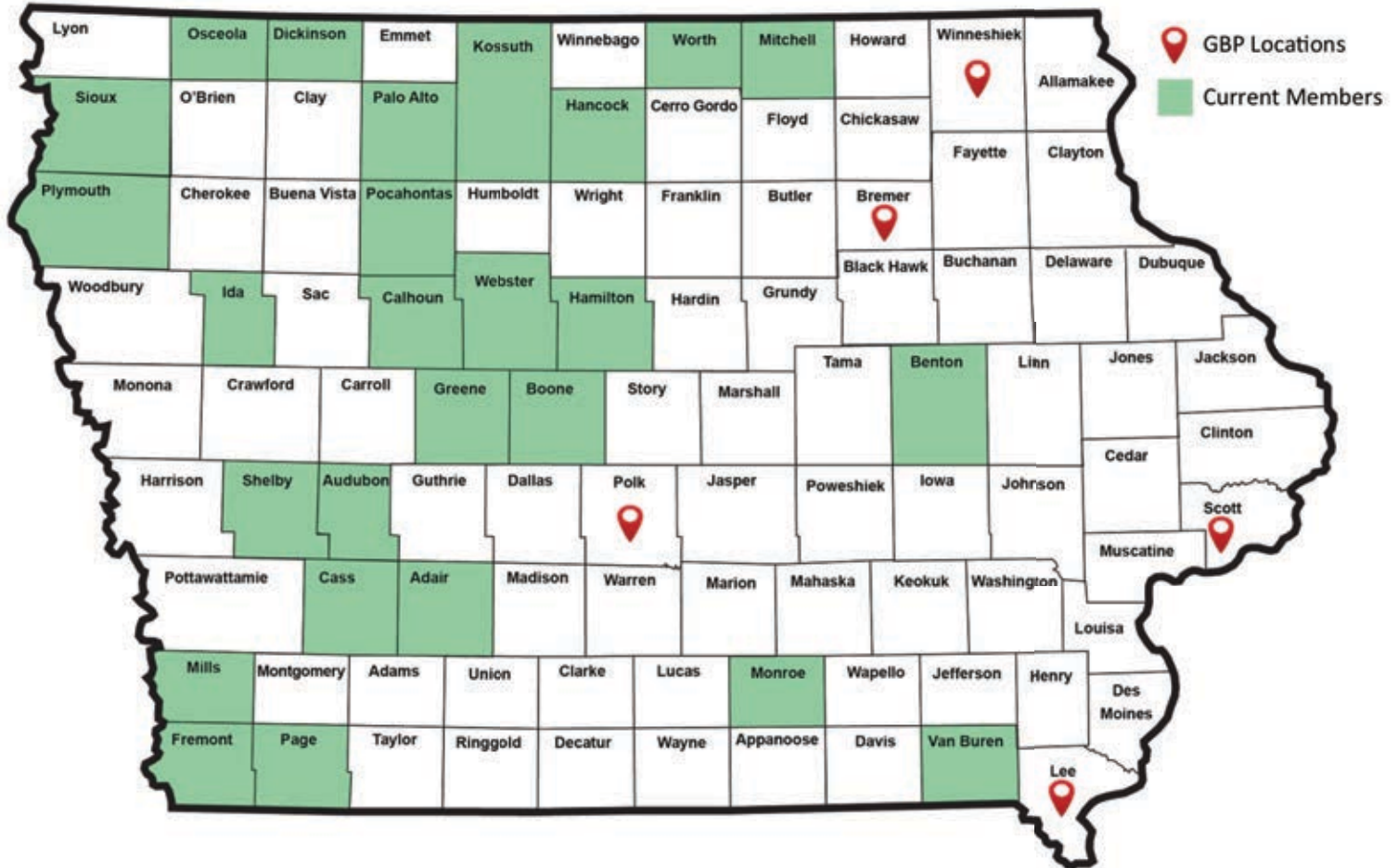
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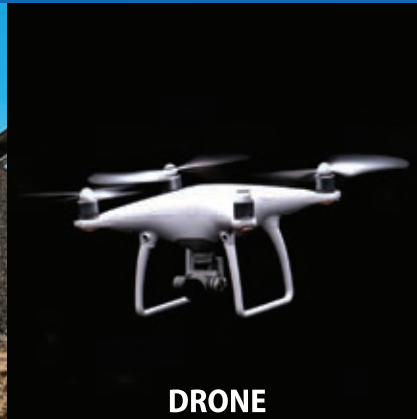
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