

The Iowa County magazine



March 2023
Taxes in Iowa





THE RIGHT EXPERTS FOR THE JOB

The right tool for the job can be hard to find. That's why you need our equipment experts in your toolbox. We'll help you choose the right model, performance tier, attachments, tech package and financing options you need to fine-tune your fleet for any task at hand.

NEVER IDLE



MURPHY
TRACTOR & EQUIPMENT CO.

Des Moines

5087 E Broadway Ave
Des Moines, IA 50317
P: 515-263-0055

Ft. Dodge

1303 3rd Ave NW
Fort Dodge, IA 50501
P: 515-576-3184

Sioux City

4900 Harbor Dr
Sioux City, IA 51111
P: 712-252-2753

Waterloo

3469 W Airline Hwy
Waterloo, IA 50704
P: 319-235-7085

855-246-9124 | murphytractor.com

The Iowa County

March 2023 * Volume 52, Number 3

The Iowa County: The official magazine of the
Iowa State Association of Counties
5500 Westown Parkway, Suite 190
West Des Moines, IA 50266
515.244.7181 FAX 515.244.6397
www.iowacounties.org
Rachel Bennett, EDITOR
Courtney Biere, PRODUCTION AND LAYOUT

Copyright © 2023 Iowa State Association of Counties

County Property Tax Overview <i>Lucas Beenken</i>	4-5
Tax Burden Shifts <i>Lucas Beenken</i>	6-7
Property Tax Assessment and Market Value <i>Raymond Armel</i>	8-10
IT in the Counties Update <i>Joel Rohne and Jess Flaherty</i>	11
ISAC Spring Conference Educational Seminars	12
ISAC Golden Eagle Nominations Now Being Accepted <i>Rachel Bennett</i>	13
Finding Strengths Paves the Way <i>Jessica Vogel and Lisa England</i>	14-16
Introducing the Iowa Liaison for the Great Plains ADA Center <i>Molly Wuebker, OTD, OTR/L</i>	17-18
January Board Minutes Summary	20
Calendar of Events	22



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.

ISAC OFFICERS

PRESIDENT Brian Gardner, Linn County Sheriff
1ST VICE PRESIDENT Barry Anderson, Clay County Supervisor
2ND VICE PRESIDENT John Werden, Carroll County Attorney
3RD VICE PRESIDENT Linda Zuercher, Clayton County Treasurer

ISAC DIRECTORS

Carissa Sisson, Franklin County Assessor
Rhonda Deters, Grundy County Auditor
Danelle Bruce, Pottawattamie County Community Services
Mike Miner, Mitchell County Conservation
AJ Mumm, Polk County Emergency Management
Wade Weiss, Greene County Engineer
Sandy Bubke, Monona County Environmental Health
Micah Van Maanen, Sioux County Information Technology
Brian McDonough, Polk County Planning and Zoning
Kevin Grieme, Woodbury County Public Health
Mary Ward, Cass County Recorder
Mark Campbell, Webster County Supervisor
David Muhlbauer, Crawford County Supervisor
Patrick Sweeney, Polk County Veterans Affairs
Carla Becker, Delaware County Auditor (Past President)
Melvyn Houser, Pottawattamie County Auditor (Past President)
Richard Crouch - Mills County Supervisor
(NACo Board Representative and Past President)
Grant Veeder - Black Hawk County Auditor (NACo Board)

ISAC STAFF

William R. Peterson - Executive Director
Lucas Beenken - Public Policy Specialist
Rachel Bennett - Member Relations Manager
Courtney Biere - Office Support Coordinator
Jamie Cashman - Government Relations Manager
Ashley Clark - IT Project Coordinator
Tyler Connelly - Network Administrator
Katie Cook - Member Support Coordinator
Kristi Harshbarger - General Counsel
Molly Hill - Staff Accountant
Brad Holtan - Finance and Program Services Manager
Nick Johnson - ICACMP Program Support Specialist
Brandi Kanselaar - CSN Project Coordinator
Beth Manley - Compliance Officer
Tammy Norman - IPAC Program Manager
Brock Ridders - Software Support Specialist
Jacy Ripperger - Marketing Coordinator
Joel Rohne - Technology Service Bureau Program Manager
Chris Schwebach - Software Developer II
Kelsey Sebern - Event Coordinator
Molly Steffen - Program Support Coordinator
Jessica Trobaugh - ICACMP Project Manager/Trainer
Dylan Young - IT Manager/Senior Software Developer

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

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@iowacounties.org. Subscriptions: \$25 per year.

County Property Tax Overview

At the most basic level, the property tax levy (or dollars generated) is the product of the taxable valuation of real property multiplied by the tax rate. It's much more complicated prior to arriving at that simple math equation. In this publication Chickasaw County Assessor Raymond Armel explains how the assessors determine the assessed value of individual properties and how checks and balances are in place at the state level. He goes on to explain the growth limitation used for the entire class of residential property which rolls back the taxable valuation of each individual property. For commercial and industrial property, the rollback is locked at 90% of assessed value and for agricultural property a combination of the agricultural productivity formula and rollback is used to arrive at the taxable valuation. Of course, credits and exemptions play a part along the way, but when we get to taxable valuations the local taxing authorities can get to work.



Lucas Beenken
ISAC Public Policy Specialist
lbeenken@iowacounties.org

The governing bodies of counties and other local entities like cities, schools, and community colleges are given the taxable valuation and then are charged with setting a tax rate. Consideration is given to what tax rate is necessary to provide the important services their constituents depend on and desire. I feel safe in saying that county supervisors do not run for office to raise taxes on their friends and neighbors, and they are very diligent in finding that fair balance between the tax asking and funding important services. I'll take this opportunity to note that while the county treasurer collects the entirety of a property's tax obligation, just 20-25% on a statewide average remains with the county, and the rest is distributed to the other local jurisdictions based on their tax asking.

Given the nature of county operations, the board of supervisors sets tax rates that will be applied to all taxable property countywide for general county services and other rates that will be applied to just property in the unincorporated areas for primarily rural services. General county services would include most county departments and other functions serving the entire population from services found in the courthouse to public safety, secondary roads, and public health as a few examples. Rural county services are those that are primarily intended to benefit rural residents such as uniformed officers and a much larger portion of the secondary roads fund.

The tax rate for the General Basic Fund levied on all taxable valuation in the county is limited to \$3.50 per \$1,000 of taxable valuation. This can be exceeded in unusual circumstances such as natural disasters or emergencies, reduced or unusually low growth in the property tax base, certain unusual needs, or unusual increases in population (Iowa Code §331.426). There is also a General Supplemental Fund that is limited by use, but not by rate, and can only be used if General Basic is levied at the maximum level. Allowable uses of the supplemental levy include: substance abuse costs; certain juvenile care services; elections and voter registration; salaries and certain benefits for general county services; insurance necessary for county operations; maintenance and operation of the courts; and other miscellaneous expenses allowed in code (Iowa Code §331.424). Other countywide levies outside of the general fund include those for pioneer cemeteries and emergency medical services.

The tax rate for the Rural Basic Fund levied on taxable valuation in the unincorporated area of the county is limited to \$3.95 per \$1,000 of tax valuation. This maximum can be exceeded under the same unusual circumstances as General Basic. There is also a Rural Supplemental Fund, and this can only be used if Rural Basic is levied at the maximum level and can only be used for certain employee benefits for rural services.

The Debt Service Fund is used to satisfy general obligation debt of the county and is applied to all taxable valuation in the county, including valuation in tax increment financing districts. This levy authority is not limited by a tax rate,

County Property Tax Overview

but rather by a provision in the Iowa Constitution limiting county debt to 5% of the county's assessed valuation. Counties currently using debt service are far below this constitutional limit.

The Secondary Roads Fund does not have its own levy authority but receives transfers from both the General Fund and Rural Fund. These transfers are limited an amount equivalent to \$0.16875 per \$1,000 of taxable valuation from the General Fund and \$3.00375 per \$1,000 from the Rural Fund. Much like the Rural Fund itself, this larger transfer limit reflects the higher use of secondary roads by individuals residing in the unincorporated portion of the county. It should also be noted that a county must transfer at least 75% of the allowable maximum to receive its full state road use tax fund allocation.

This is a relatively high-level overview of the county property tax system and its functions and limitations. The different circumstances of Iowa's 99 unique counties lead to outcomes that are just as unique. The statewide growth limitations and uniform rollback of taxable valuations have different impacts on different jurisdictions. By extension, the property tax rate caps affect counties differently depending on taxable valuation and the funding level needed to meet the needs and desires of the residents of the county. Other sources of revenue also play a role in the property tax asking. All these components factor in when county officials are finding the right balance of what they ask of the taxpayers and how they fulfill the obligation of providing important services to the public.



Contact Speer today:
Maggie Burger, Sr. Vice President
mburger@speerfinancial.com

Helping Counties Navigate:

- ◆ Bond Issues
- ◆ Debt Planning
- ◆ TIF Projects
- ◆ Continuing Disclosure
- ◆ Debt Refinancing



MAKE

Speer Financial, Inc.

Your Municipal Advisor TODAY!



Tax Burden Shifts

As we evaluate what counties are asking of the property taxpayers in order to fund important local services, it's of course essential to look at the costs and how they can be controlled. But it's equally important to look at who pays and how. Counties run a pretty tight operation. Sure, we can pick out a project here or a purchase there that raises eyebrows, but on the whole, county supervisors and other county officials are steadfast stewards of the public dollars with which they've been entrusted.

The reality is, the cost of providing high quality services at the local level doesn't go down and rarely stays the same. It's not unlike a business or family budget in that regard. Unlike a business that can add a service or product or expand its market, or a family where members might change jobs or pick up a side hustle (such a 2023 thing to say), counties are very limited in how additional revenue can be generated when cuts to expenditures can no longer be made. Supervisors can't really control the revenue their counties receive from local option sales tax, wagering tax, hotel/motel tax, road use tax, or most fees for service. So when costs go up beyond their control, one of the only places they can turn is the property tax. On a statewide average, property taxes account for nearly half of county revenue. Around 50% of the taxable valuation in Iowa is residential property and about 20% is agricultural property. Counties have a diversification problem.



Lucas Beenken

ISAC Public Policy Specialist
lbeenken@iowacounties.org

Let's go back to who pays and how. Staying within property taxes, the answer is clearly homeowners and farmers. This, of course, is a statewide total of taxable valuation and not an indication of individual properties with the same *assessed* value. But it brings me to my first point on tax burden shifts. SF 295 passed in 2013 enacted several pieces of property tax relief for various classifications. One component was the reduction of the rollback for commercial and industrial property from 100% to 90%. Initially, the resulting reduction in property tax revenue was backfilled (you knew the word was coming) by the state. A tax burden shift to state dollars, predominately personal income tax and sales/use tax. With the phasing out of the backfill, the tax burden shifts back mostly to residential and agricultural property while commercial and industrial continues to get the rollback. The exact same thing would happen if the state doesn't fund the replacement claims for the business property tax exemption. The rollbacks for railroad and multiresidential property and the exemption for telecommunication property contained in SF 295 were never backfilled and have been shifted largely to residential and ag. Already this legislative session we've seen bills exempting certain property from taxation, and with each exemption comes a property tax burden shift.

Another example that we see due to legislative action or long standing law is when a state cost is passed to the counties. Again, the cost must be incurred, but it's a matter of who pays and how. A recent example is the change from last year requiring counties to pay for 75% of the cost of furnishings and equipment for the courts. This was previously a 50/50 split, and it is in addition to the costs already incurred for the maintenance and operation of the courts related to housing the judicial branch. A similar shift has happened with juvenile detention funding. And, despite the state taking over the funding of mental health services, a common landing spot for those in desperate need of care is the county jail, subsidized by the property taxpayers.

Counties provide a number of state services at the local level. It's a tremendous convenience for the customer, but in most cases, the amount of the fees for service retained by the county does not cover the cost of providing the service. From motor vehicles and driver's licenses in the treasurer's office to marriage licenses and registration for boats, snowmobiles, and ATVs in the recorder's office and others, the state service is subsidized by property tax dollars. ISAC has legislative proposals this year to address this gap between cost and revenue for vehicle titling and

Tax Burden Shifts

nonresident driver's license issuance. More local control over fees for services would be helpful in other county departments like environmental health and zoning. The costs are there, who pays for it?

I know this brief look at tax burden shifts is pointed, but it's an important evaluation to undertake as the legislature considers property tax legislation this session. When there's a benefit extended to one property classification, let's find ways to not shift the tax burden to other classifications. When the cost of providing county services increases beyond the capacity to cut expenditures, let's find ways to diversify county revenue so it's not always falling on the property taxpayer. When services provided are the joint responsibility of the state and county, let's find ways to maintain a strong partnership and not disproportionately shift the tax burden to the locals. And, when state services are provided at the local level by the counties, let's find ways to cover the cost of providing that service so it's not subsidized by the property taxpayer. Counties stand ready to work with the legislature to find these solutions.

FOCUSED BANKING SOLUTIONS FOR COUNTIES

Andrew M. Smith

Senior Vice President | Government Banking
815-990-2864

Andrew.Smith@AssociatedBank.com



Member FDIC.
(12/22) P07863



CENTER
for Infrastructure & Economic
Development

Renewable Energy Resource for Local Leaders

www.centerforlocalpolicy.org

**cott
systems**
Since 1888

cottsystems.com

Donald Beussink
Account Executive
c) 319.621.3059

e) dbeussink@cottsystems.com

Recording Software
Digitization of Historical Records
Cloud-Based Solutions
Online Records Access
Microfilm



WE ARE A PROUD SUPPORTER OF ISAC AND IOWA COUNTIES.

Dorsey's attorneys provide specialized legal services to Iowa counties, including financing, economic development, public health, privacy laws and litigation.

Dorsey & Whitney LLP
801 Grand, Suite #4100
Des Moines, IA 50309
(515) 283-1000

dorsey.com

Property Tax Assessment and Market Value

The mission statement of the Iowa State Association of Assessors (ISAA), of which all assessors within the state are members, is “to promote excellence in property valuation by providing fair and equitable assessments for property owners and local governments in the State of Iowa.” Assessors are professionals whose positions were established in 1948 separate and autonomous from county government so as to reduce political influence on the position. The conference board serves as the governing board and taxing authority for the assessors office. ISAA is an associate member of the International Association of Assessing Officers (IAAO). As a result of this affiliation, assessors are required to follow the Uniform Standards of Professional Practice (USPAP) which helps define ethics and technical standards for appraisal practice. These organizations, among others, are the primary organizations that provide educational courses, seminars, and training conferences for assessors. Technical and theoretical training provided by professional organizations, along with guidance from the Iowa Department of Revenue (DOR), is used by assessors for their continuing education requirements and assessment practices. DOR supports assessors in regard to the statutory duties required of assessment offices and assessors within Iowa.



Raymond Armel
Chickasaw County Assessor
r.armel@chickasawcounty.iowa.gov

The assessor is charged with numerous statutory duties. Among many, they include the valuation and classification of all real property. The assessment or valuation processes include the discovery, identification, classifications, value definitions, and various appraisal approaches for real property. Iowa Code and the Iowa Administrative Rules establish many, if not all, of the requirements that assessors must meet. These assessment practices and guidelines performed by assessors are overseen by DOR through a process called equalization.

Equalization occurs every odd numbered assessment year, which is also known as a reassessment year, effective January 1. All property is subject to revaluation based on market activity that has occurred since the prior reassessment date. For the January 1, 2023, assessment, the assessor and staff analyze and interpret market data, or sales of real property that have occurred in the prior year or years for all classes of property excluding agricultural. All classes of property have a market value standard while agricultural property has a use value standard. Market Value is defined in Iowa Code for assessment purposes as “the fair and reasonable exchange in the year in which the property is listed and valued between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and each being familiar with all the facts relating to the particular property.” Agricultural property is valued based on a five-year productivity basis. For the January 1, 2023, assessment, the five crop years of data include 2017 to 2021. Taxing bodies will not utilize the new value for budgeting until 2024 to 2025.

The assessor does not create value or assure taxing bodies have sufficient tax base for their needs. The assessor and staff interpret the market as it is, not what it could be or should be. They utilize many tools in the interpretation of the market including sales data, occupancy rates, vacancy rates, rental rates, construction costs, rate of new construction, and local realtor data, to name a few. Your local assessor does not actually calculate, bill, or collect taxes. They set values in accordance with Iowa law.

With all of the attention that has been given to the rising residential market over the past several years, it may be prudent to examine the data that assessors are reviewing and analyzing that are impacting this market.

In general, assessors utilize a market driven cost approach to value. The replacement cost new is established using a cost manual that is provided by DOR which is trended for time to reflect cost new as of the assessment date. The replacement cost is then reduced for losses in value due to physical depreciation, functional obsolescence, and

Property Tax Assessment and Market Value

economic obsolescence. Once the value for the structures or improvements is established, the improvement value is added to the land value for a total property value.

While it might appear that is all there is, the market data has to be applied to the individual properties within the assessing jurisdiction. The markets are then researched to determine if the resulting values are at the level required by law or if they require adjustments. As the Chickasaw County Assessor, I maintain a quarterly sales ratio analysis to monitor trends. **Keep in mind that the state law requires that we maintain an aggregate valuation by class of property based.** Chickasaw County sales ratio for all residential property was 99.08% in January 2021. It is, at the time of this article, now 78.75% for January 1, 2023. To reach the required aggregate assessed value by class, and thus arrive at the optimum 100% sales ratio, a 26.98% ($100 - 78.75 = 21.25 / 78.75$) increase in aggregate residential values would be required. Because the valuation requirement based on statute is an aggregate valuation and not all properties appreciate or depreciate at the same rate, individual property changes will vary in the amount of increase. Some may be greater and some may be less.

To see more data from the Chickasaw County quarterly sales ratio analysis, please visit the ISAC website at www.iowacounties.org/wp-content/uploads/2023/02/Ray-Armel-COUNTY-MAGAZINE-STATISTICS-INFO.pdf.

This same analysis is applied by urban or rural, by towns, and even into neighborhoods. The appraisal software used by the office provides us the ability to analyze sales by age, style, quality, and size, among others. Not all property changes value at the same rate. Some towns may be more desirable or grow at a different rate as others, urban versus rural, older versus newer homes, one story versus two story, larger versus smaller, older neighborhoods versus newer neighborhoods, etc. As assessors we also research the Iowa Association of Realtors web site for additional insight on sales, average sale prices, number of listings, days on market, inventory, etc.

From this information assessors are able to determine adjustments that get applied to the property values either as map factors, manual levels, or changes in depreciation schedules. Here in the Chickasaw County assessor's office, we found as an example, brick homes were not selling for any more than a frame home. Brick replacement costs are greater than frame construction and so we provided for an additional depreciation in brick homes. Two story homes versus one story homes were addressed in a similar manner. The same holds true for various towns that vary in value growth as well as differences between urban and rural properties. Knowing markets can vary within a county, the same is true from county to county. Not all markets and shifts occur identically throughout the state.

Now for the million-dollar question, since generally the public is aware values are increasing, will this result in an equal increase in property taxes? The actual or assessed value is only one part of the equation. The actual or assessed value as established by the assessor's office may be reduced by qualified exemptions. The assessment limitation also plays a part in determining the taxable value. It is commonly known as the rollback. The assessment limitation calculation limits the statewide allowable growth in taxable value for each class of property to 3%. The application of the assessment limitation on individual properties results in the individual taxable value that tax credits are applied to. It is the taxable value, not the actual or assessed value, that the taxing bodies utilize for budgeting purposes.

An increase in value is not the only consideration as to whether an individual's property tax increases. It can contribute to an increase in tax burden, but other factors play a role as well. The primary determinant of property tax increases are the tax askings, or budgets of the local authorities, which include cities, counties, schools, and other levying authorities. Budget changes are the starting point for the tax burden and the aggregate valuations of all the properties are used to determine the levy rate applicable to each budget. This rate along with the taxable value for each individual property is simply the distribution mechanism for raising the amount of taxes required by the authority.

Property Tax Assessment and Market Value

Values can remain stagnant, and taxes may still increase. This may occur when tax askings, or budgets have increased. The same could be said that a tax bill could decrease even if values increased if there was a decrease in tax askings or budgets equal to or greater than the increase in taxable value. An individual taxpayer must look to the taxable value, not actual or assessed value.

The levy rate is really only a multiplier that serves to compute the amount of tax askings required by the authorities when multiplied by each individual property's taxable value. When budgets change and taxable values change there will be changes in the levy rate. If budgets or tax askings increase and the taxable values stay the same, the levy rate will increase. If taxable values increase and budgets or tax askings stay the same, the levy rate will decrease. The levy rate is driven by the taxable values and the tax askings.

Hopefully, while a simplified explanation of the process, this article provides insight into the role that the actual, and or, assessed value plays in the property tax process. There are many other components to the property tax process that are beyond the scope of this article, some of which includes tax credits, reimbursement from the state for backfills, equalization process, and other items.

Additional information may be found at the ISAA website or by contacting your local assessors' office. Individual assessors also have websites to provide public information. Assessors want to be informative and provide information and education for the public pertaining to the assessment process and the role assessors have within the overall taxation process.

BIO: Raymond Armel, ICA
Polk County Appraiser 1978 – 1986
Fayette County Assessor 1986 – 1999
Private Appraisal Practice 1999 – 2012
Chickasaw County Chief Deputy Assessor, 2012 – 2018
Chickasaw County Assessor, 2018 – current
Currently serving as Vice President of ISAA
IICA, Iowa Certified Assessor Designation
Board Member, NCRAAO (North Central Regional Association of Assessing Officers)
Certified General Real Property Appraiser, State of Iowa

US ★ Imaging

Rhonda Olson
Northern Account Manager

400 S. Franklin Street
Saginaw, MI 48607

Cell: (989) 928-1559
Fax: (989) 753-7333

e-mail: rolson@us-imaging.com

UMB

Committed to community.

Nate Summers | Senior Vice President
515.368.6073 | Nathan.Summers@UMB.com

Products, Services and Securities offered through UMB Bank, n.a.
Capital Markets Division and UMB Financial Services, Inc. are:
NOT FDIC INSURED | MAY LOSE VALUE | NOT BANK GUARANTEED

IT in the Counties Update

IT, cybersecurity, and counties have recently been a busy combination, and there are no signs of slowing down in 2023.

Most recently, the Office of the Chief Information Officer (OCIO) has announced that they are making software enhancements to the FREE cybersecurity products they provide. All 99 counties are going to want to take advantage of these products!

Here is some information from Jess Flaherty, OCIO Local Government Program Manager, on the changes we will be seeing:

Joel Rohne

ISAC TSB Program Manager
jrohne@iowacounties.org

Jess Flaherty

OCIO Local Government
Program Manager
government.services@iowa.gov

Endpoint Detection and Response (EDR) software and monitoring by a security operations center (SOC) are an important part of cybersecurity. The Iowa Department of Management, OCIO provides EDR software and monitoring by their 24x7 SOC to local governments at **no charge**. OCIO is transitioning to CrowdStrike as the State's EDR solution. In February 2023, OCIO began the CrowdStrike Migration Initiative to every county wishing to participate in this no-cost program.

CrowdStrike is an award winning leader in the EDR field. The advanced features of CrowdStrike combined with OCIO 24x7 SOC can substantially improve a counties cybersecurity posture with minimal effort and a phased-in approach.

Who does this impact?

The CrowdStrike Migration Initiative will impact all counties that currently participate in the no-cost Local Government Cybersecurity Program through OCIO. In addition, counties that do not currently participate in this program are welcomed to join at this time! This migration to CrowdStrike will replace and end the EDR software, FireEye HX by August 1, 2023.

Why is OCIO making this change?

To combat cyber-attacks, including but not limited to ransomware, OCIO uses and recommends EDR combined with OCIO 24x7 SOC which are effective and critical components in the State of Iowa's overall "defense-in-depth" model. Defense-in-depth is a layered approach to implement multiple cybersecurity protections. These protections create multiple layers of defense that reduce the chances that an adversary could successfully damage their target organization. This methodology prevents, and will also deter, potential attacks.

How does my county participate in the CrowdStrike Migration Initiative?

The ISAC Tech Service Bureau (TSB) and OCIO hosted an informational webinar on February 8. Recordings of that webinar are available for you to view at www.iowacounties.org/meetings/webinars/. Please reach out to Jess Flaherty at government.services@iowa.gov or Joel Rohne at jrohne@iowacounties.org with any questions.

OCIO will be at Booth 11 during the ISAC Spring School on March 9-10. Make sure to stop by our booth to ask questions or gather more information about this exciting program enhancement.

ISAC Spring Conference Educational Seminars



ISAC will be hosting the following three educational seminars during our Spring Conference on March 9. These concurrent sessions will be held from 9:00 am - 10:15 am, and are open to all conference attendees.

1) Using Public Funds for Private Purposes – Meeting Room 302-303

The Iowa Constitution prohibits using public funds for private purposes. But, under the right circumstances, the Iowa Code gives authority for providing public funds to private entities when there is a public purpose served. This presentation will discuss various sources of authority for providing public funds to private entities such as businesses, daycares, and non-profits. The Auditor of the State's guidance regarding the use of public funds in this way will also be discussed. Attendees will receive a list of "best practices" for providing public funds to private entities.

Speaker: Nathan Overberg and Jenna Sabroske, Ahlers & Cooney, P.C.

2) Productivity Through the Chaos: Creating Daily Habits That Matter – Meeting Room 306-307

Leadership does not happen tomorrow, it happens today...in every moment, situation, and scenario. We invite you to be part of this energetic, yet practical and implementable session that is scenario-based. Lisa will introduce a simple three-step process for productivity through the chaos. She uses specific examples: some funny, some moving, and some inspiring, so the audience will leave with powerful strategies to apply and execute immediately.

Speaker: Lisa Even, Speaker, Coach and Joy Connoisseur

3) Keeping Yourself Safe in County Offices – Meeting Room 312-313

This training will discuss past active shooter events and lessons learned. Attendees will be provided with strategies needed to ensure their safety and those around them in county offices. This training will increase confidence during an active shooter event.

Speakers: Chad Shover, Lieutenant - Jail Commander, Linn County Sheriff's Office

ISAC Golden Eagle Nominations Now Being Accepted

Since 2010, ISAC has honored individuals as ISAC Golden Eagles during the Annual Conference General Session. The ISAC Golden Eagle was created to recognize and honor individuals who have provided extraordinary public service to county government through ISAC and/or NACo. Golden Eagle Honorees are selected from nominations submitted to the ISAC Golden Eagle Committee, which consists of board and staff members. The committee will then submit its recommendation to the ISAC Board for approval. The ISAC Golden Eagle honoree(s) will be recognized during the 2023 ISAC Annual Conference General Session.

Those eligible for induction include: current or former elected and appointed county officials; business or civic leaders; ISAC preferred vendors; persons providing assistance to counties as trainers, consultants or advisors; and/or former members of ISAC staff. *Current ISAC board members and staff are not eligible.

Honorees will be selected on the basis of their service rendered to county government through ISAC and/or NACo. Such service may include: leadership in ISAC and ISAC-affiliated boards; service to NACo; service on state or national boards or commissions; service to counties in training, education and development of local leadership; advocacy for counties and good local government; and assistance and support to counties.

Past honorees include:

2010 – Jane Halliburton, former Story County Supervisor and ISAC board member
2011 – Kim Reynolds, Governor and former Clarke County Treasurer
2012 – J. Patrick White, ret. Johnson County Attorney and ISAC Past President
2013 – Mike Wentzien, former Supervisors Lobbyist
2014 – Richard Heidloff, former Lyon County Treasurer and ISAC Past President
2015 – Sue Vande Kamp, former Story County Recorder
2016 – Linda Langston, former Linn County Supervisor and NACo Past President
2017 – Wayne Clinton, former Story County Supervisor and ISAC board member
2018 – Harlan Hansen, former Humboldt County Supervisor and ISAC Past President
2019 – Marge Pitts, former Clay County Auditor and ISAC Past President
2020 – No Golden Eagle
2021 – Lonny Pulkrabek, former Johnson County Sheriff and ISAC Past President
2022 – Melvyn Houser, Pottawattamie County Auditor and ISAC Past President

To nominate qualified individuals to be honored as an ISAC Golden Eagle, please complete the form that's available on our website, www.iowacounties.org, under the Programs tab, and return it to: Iowa State Association of Counties, Attn: ISAC Golden Eagle, 5500 Westown Parkway, Suite 190, West Des Moines, IA 50266 or rbennett@iowacounties.org.

Please return submissions before May 27, 2023. A golden eagle is not guaranteed to be honored annually. If you have any questions regarding the ISAC Golden Eagle, please send to support@iowacounties.org or 515.244.7181.



Rachel Bennett

ISAC Member Relations Manager
rbennett@iowacounties.org

Finding Strengths Paves the Way

Your county may have experienced staffing changes or the pandemic has shifted your office culture and you need help knowing where to begin to get the office environment back on track. As the saying goes, “teamwork makes the dream work.” While that may be true, recognizing employees’ strengths and ensuring they are in the correct placement can improve your team, reduce turnover, and help create succession plans. Sometimes viewing things through a different lens or taking a new perspective can considerably impact your organization’s culture.

The phrase “we have always done it this way” may be brought up, but something that worked five years ago may not work now. Let’s reframe the objection to become “what haven’t we done yet?”

Have you identified your employee’s strengths? Many tools out there focus on team building through identifying employee strengths, including the Color Test, Enneagram Test, DiSC, Myer Briggs, and Gallup’s CliftonStrengths, among others.

Personality/strength finding assessments are great resources to help individuals identify what they do best and provide a common ground for employees to better define, communicate with, and understand each other. This is beneficial because, let’s face it, explaining what you are good at can be challenging and may mean different things to each person. An assessment can offer insight into how to work more effectively as a team because you fully understand your strengths and those of your teammates. “When you have people in roles that fit their strengths and talents, their energy and passion can fuel their own great performance and inspire the same from their partners.” (Clifton Strengths) This will also help you assign your staff to projects by pairing staff who can help balance each other out and spark new ideas and ways of thinking. When selecting an assessment, it is important to do your research and determine which assessment is best for your organization. Any test you select must be valid and reliable. Ensure the test has the necessary tools/training options and can be adapted to team building in conjunction with individual strength identification.

Changing it up

CliftonStrengths states, “individuals who know their strengths work together to form better partnerships, and more thoughtful partnerships create stronger teams. Strong teams start with the individual.” Once you understand how your staff collaborates and what each team member can bring to the table, your team becomes stronger.

That being said, sometimes to leverage one’s strength, a change in duties or job responsibilities is in order. As a county, you are probably thinking, “How does all of this apply to us? Our roles are pretty defined.” This is where the new lens comes in handy. Let’s say you have a public health staffer; you have identified their strengths and learned what they do best. You found out they are analytical and like working with data. You could add maintaining

IMWCA

Iowa Municipalities Workers’
Compensation Association

Jessica Vogel

jessicavogel@iowaleague.org

Lisa England

lisaengland@iowaleague.org

EXECUTING	INFLUENCING	RELATIONSHIP BUILDING	STRATEGIC THINKING
People with dominant Executing themes know how to make things happen .	People with dominant Influencing themes know how to take charge, speak up, and make sure the team is heard .	People with dominant Relationship Building themes have the ability to build strong relationships that can hold a team together and make the team greater than the sum of its parts .	People with dominant Strategic Thinking themes help teams consider what could be. They absorb and analyze information that can inform better decisions .
Achiever Arranger Belief Consistency Deliberative Discipline Focus Responsibility Restorative	Activator Command Communication Competition Maximizer Self-Assurance Significance Woo	Adaptability Connectedness Developer Empathy Harmony Includer Individualization Positivity Relator	Analytical Context Futuristic Ideation Input Intellection Learner Strategic

Finding Strengths Paves the Way

database on equipment repairs and maintenance schedules to their list of tasks. They now have a task that they feel good about doing, which changes their mindset.

It is the administrator/manager's role to find what work fits their employee's needs versus work that will drain them. And yes, employees will still have to do some work they don't enjoy, i.e., filling out reports or crunching numbers, but knowing what gives your staff energy and allowing them to do those tasks as well can make up for it. In addition, having conversations with your employees on growth, development, or new ideas will get them engaged and improve teamwork. Doing this shows that you are invested in your employees and can help them see what they can become.

Knowing the individual strengths is essential, but the collective strengths of your team are equally significant. If your team does the Strength Finder test, use the strength grid to show the order of a team's strengths and provide invaluable insights into how your team operates. This will help you manage your team based on their strengths. For example, if they are strategic thinkers, you will manage them differently than the relationship-building group.

		EXECUTING									INFLUENCING							RELATIONSHIP BUILDING							STRATEGIC THINKING										
		Leaders with dominant strength in the Executing domain know how to make things happen. When you need someone to implement a solution, these are the people who will work tirelessly to get it done. Leaders with a strength to execute have the ability to "catch" an idea and make it a reality.									Those who lead by Influencing help their team reach a much broader audience. People with strength in this domain are always selling the team's ideas inside and outside the organization. When you need someone to take charge, speak up, and make sure your group is heard, look to someone with the strength to influence.							Those who lead through Relationship Building are the essential glue that holds a team together. Without these strengths on a team, in many cases, the group is simply a composite of individuals. In contrast, leaders with exceptional Relationship Building strength have the unique ability to create groups and organizations that are much greater than the sum of their parts.							Leaders with great Strategic Thinking strengths are the ones who keep us all focused on what could be. They are constantly absorbing and analyzing information and helping the team make better decisions. People with strength in this domain continually stretch our thinking for the future.										
		Achiever	Arranger	Belief	Consistency	Deliberative	Discipline	Focus	Responsibility	Restorative	Activator	Command	Communication	Competition	Maximizer	Self-Assurance	Significance	Moo	Adaptability	Connect/edness	Developer	Empathy	Harmony	Includer	Individualization	Positivity	Relator	Analytical	Context	Futuristic	Mission	Input	Intuition	Learner	Strategic
Team Members		16%									20%							32%							32%										
Alex	Zill	1			3															4		2				5									
Brandon	Marks										1		3																		4				
Christina	Johnson								3				4									2		3											1
Dan	Smith														4				3																
Erin	Flowers		1															4				5							5					3	

Gallup CliftonStrengths®

Putting it into Action

Start by reviewing job descriptions. Do the current descriptions reflect the actual duties required for the position? It is also important to determine if the employee is doing what matches their strengths; if not, is there a way to change up roles and titles? Employees who are allowed to utilize their strengths and interests have a higher level of satisfaction and engagement. Empowering your employees empowers your team.

Fostering the Team

Establishing the team and their strengths is not enough. A manager must also foster the team relationship to keep the department running smoothly. This can be done in the following ways (not an exhaustive list):

- Managers - set a time on your calendar to check in with each of your employees. Learn what they are working on, ask about their family and take some time to connect.
- Employee appreciation - a little bit goes a long way.
- Staff - reach out to your manager and request a time to check in. Have a few talking points that you want to discuss. Then ask about making check-ins a regular occurrence if you aren't already.
- Go on team/department lunches - get out of the office and connect.
- Fostering teamwork - ensure roles and responsibilities are clear, collaborate via brainstorming or team discussions, set team goals and reward as a team, communicate effectively via listening and feedback.

Finding Strengths Paves the Way

Team bonding doesn't have to be formal or restrictive. Try to schedule fun monthly activities that bring team members together and provide ways to connect. It can be as easy as chatting about work, about life - just take the time to start forming those meaningful relationships.

- Start planning fun lunches such as taco day or potlucks and give your staff some time to chat.
- Dessert baking contest or a chili cookoff – give a trophy to the winner and hold it yearly, so the champion can defend their title.
- Try an escape room – create teams based on their strengths, and see how they work together.
- Take walks.
- Do a book study as a team.
- Create a game time.
- Get coffee and chat at the coffee shop.

Changing the mindset to “what we haven’t done yet?” can open up new possibilities within your team. Teams working together is a universal key to success, including boosting employee morale, creating better processes, reducing turnover, and helping create a transition/succession plan based on what your current employees bring to the table. Henry Ford said it best, “Coming together is a beginning, staying together is progress, and working together is success.”

Jessica Vogel is the communication coordinator for the League and may be reached at jessicavogel@iowaleague.org, and Lisa England is the human resource/management adviser for IMWCA and may be reached at lisaengland@iowaleague.org.

Sidebar:

- Learn more about Gallup’s CliftonStrengths Assessments at <https://www.gallup.com/cliftonstrengths/en/252137/home.aspx>
- DiSC Profile: <https://www.discprofile.com/what-is-disc>
- Enneagram: <https://www.enneagraminstitute.com/how-the-enneagram-system-works>
- MyCOLOR: <https://thecolorofmypersonality.com/>
- Myer Briggs: <https://www.myersbriggs.org/my-mbti-personality-type/mbti-basics/>

THE EASIEST WAY TO SELL USED EQUIPMENT



purple wave AUCTION

BID NOW! purplewave.com



GovEase
Online Tax Auctions Made Easy

-  **ONLINE BIDDER REGISTRATION SUITE**
-  **ONLINE AUCTION PAYMENTS**
-  **SOFTWARE INTEGRATION**
-  **EXTENSIVE CUSTOMER SUPPORT**

www.govease.com | kmerkley@govease.com

Introducing the Iowa Liaison for the Great Plains ADA Center

Proud Partners in ADA Protections

ISAC and Iowa's Regional ADA Center, Great Plains ADA (GPADA), are proud to continue their partnership in serving Iowa county governments and Iowans with disabilities. GPADA is grateful for the support of ISAC, including their collaboration in a study conducted by GPADA targeting city and county jurisdictional members across Iowa in hopes of better understanding and improving ADA participation throughout the state.

Thanks to this collaboration, it was learned that efforts toward raising awareness regarding GPADA and how it can support county governments through education, outreach, and collaboration were needed. In response, GPADA has welcomed Molly Wuebker, OTD, OTR/L to serve as the Iowa ADA Liaison. In this role, Molly will be specifically dedicated to coordinating guidance on ADA topics, such as employment issues, website accessibility, police work, accessible design standards, program accessibility, self-evaluations, and transition planning. Additionally, she will deliver or coordinate on-site and virtual trainings, and assist with coordination efforts for the ADA Coordinator Certification Program (ACTCP), National ADA Symposium, and other regional ADA Coordinator Conferences as it relates to county employees and governments in Iowa – among other Iowa partners.



Molly Wuebker, OTD, OTR/L
Founder & Owner, Uncurbed
Iowa Liaison, Great Plains ADA Center
mollywuebker@uncurbed-access.com

Meet the Iowa ADA Liaison - Molly Wuebker, OTD, OTR/L

As a lifelong Iowa resident, occupational therapist, and accessibility consultant, Molly is passionate about providing information, technical assistance, and trainings on the ADA, and related disability laws and issues to improve services for Iowa families, friends, and citizens with disabilities. Since graduating with a Doctorate of Occupational Therapy from Creighton University in 2010, Molly has worked across the lifespan in a variety of settings. With an education rooted in the belief that person-centered and well-rounded care is rarely one-dimensional, one of her first instincts has always been to explore how built, programmatic, or attitudinal barriers cause or contribute to disability.

Early in her career, Molly began using her occupational therapy lens to consult as a design advisor and source to other diverse perspectives on various projects. Due to these collaborations, she came to realize the parallels between the field of occupational therapy and design thinking, as both combine art and science to explore the matches and mismatches between a person's skills, their environment, and a task – whether that task involves employment, transportation, recreation, emergency preparedness, etc.

What started as an interest in accessibility applications for programming and products, began to extend into physical and digital spaces. As such, she often relied on the 2010 Americans with Disabilities Act (ADA) Standards for Accessible Design – along with Title I, II, and III regulations and Web Content Accessibility Guidelines (WCAG) – to assist in decision-making.

In addition to her clinical and service work, Molly began teaching in 2016, applying the concepts taught (i.e., universal design for learning, WCAG, etc.) to teach. Her curriculum vitae includes delivering content on human factors, universal design, co-design, assistive technologies, community mobility, and accessibility standards in her previous role as an educator at Drake University's Occupational Therapy Doctorate Program. Molly continues to guest present on these topics at local, state, and national levels to students and professionals in the fields of occupational therapy, architectural engineering, landscape architecture, interior design, industrial design, and community planning.

Introducing the Iowa Liaison for the Great Plains ADA Center

Furthermore, she has continued to collaborate across contextual design boundaries outside of the classroom. Most recently, she consulted as one of two lead universal and inclusive design experts, in partnership with Shive-Hattery and Polk County Conservation, for the Athene North Shore Recreation Area at Easter Lake Park in Des Moines. This experience, among others, motivated her to turn the services that she had been providing on the side for close to a decade into an operational business – Uncurbed. In her new role as Iowa Liaison and other Uncurbed opportunities, she looks forward to supporting and strengthening ADA protections – while advancing access, equity, dignity, and inclusion. Together, we can move the needle forward in accessibility for Iowa.

Scheduled Trainings

There is no time like the present to learn or advance knowledge in the essentials for performing the role of an ADA Coordinator as a representative of a governmental agency. All sessions attended at the National ADA Symposium may be applied as credits toward the ADA Coordinator Training Certification. The National ADA Symposium will be held in Kansas City, Missouri, from May 21-24, 2023. Conference information and registration is available online. The Virtual National ADA Symposium is also planned for June 12-14, 2023.

For more see:

[National ADA Symposium](#)

[ADA Coordinator Training Certification Program](#)

Contact Information

To contact GPADA's Iowa ADA Liaison directly regarding technical assistance and compliance solutions, questions pertaining to ACTCP, the National ADA Symposium or other ADA services, and training or collaboration requests, call 515.450.6540 or email mollywuebker@uncurbed-access.com.

To contact GPADA's main office call 1.800.949.4232 or email adacenter@missouri.edu. Please include your county, state, and contact information.



Take a look!

ANY permit/license/form
ANY department

 **GeoPermits**TM

UNLIMITED users
UNLIMITED custom workflows

SchneiderGIS.com | 515-509-2121



IT Services Meeting Local Needs



Information Technology



Cybersecurity



Contracts & Procurement



Government.services@iowa.gov



OCIO.iowa.gov

January Board Minutes Summary

Summary of ISAC Board of Directors Minutes – Friday, January 20, 2023

ISAC President Brian Gardner called the meeting to order and led the Board in the Pledge of Allegiance. Board and staff members introduced themselves.

Bill Peterson reported that there is an opening on the Board for the third past president seat. The Board approved the appointment of Melvyn Houser as the most recent past president who is eligible for the position.

President Gardner was sworn in by ISAC Past President Joan McCalmant. The Executive Committee and all attending ISAC Board members were sworn in as well.

Bill reported that he will be doing an overview of the organization for the seven new members of the Board and a refresher for the existing members. He gave an introduction of the Association as well as a description of the roles of the ISAC Board of Directors, Executive Committee, members, and affiliates. He gave a detailed overview of the ISAC staff and its duties and responsibilities.

The following meeting minutes were approved as written: the November 9-10, 2022, meeting minutes of the ISAC Board of Directors; the December 12, 2022, meeting minutes of the ISAC Nominating Committee; and the December 21, 2022, meeting minutes of the ISAC Board of Directors.

Katie Cook reported that the Scholarship Planning Committee met prior to the board meeting to review past scholarships and the balance sheet of the ISAC Education Foundation. The Committee recommended and the Board approved six district scholarships at \$2,000 each and a past president's scholarship in the amount of \$3,000. The total to be awarded in 2023 is \$15,000.

Kelsey Sebern reported an increase in attendance and great feedback for the 2023 ISAC New County Officers School. She also reviewed the 2023 ISAC Spring Conference agenda. Registrations and hotel room reservations are ahead of schedule. Jacy reported that exhibit booth sales are also going very well.

Rachel Bennett gave an overview of the schedule for the 2023 NACo Legislative Conference.

Brad Holtan gave highlights and the Board accepted the November and December 2022 ISAC financial reports as presented. Brad reviewed and the Board accepted the ISAC 990 as presented.

Bill reviewed the FY 2024 ISAC Budget approval process.

Brad reviewed and made available to all board members the ISAC Board of Directors Conflict of Interest Statement. He asked board members to sign and return the acknowledgement of receipt.

Kristi Harshbarger gave an update on legal matters.

Katie gave the history of the ISAC office project for new board members. ISAC staff has requested that BBS provide an estimate for the smaller scope option including going out for bid. The Board will be asked to act during the February meeting.

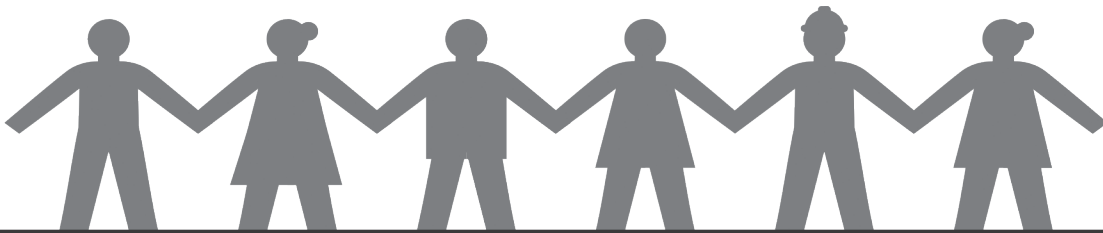
Jamie Cashman and Lucas Beenken gave an update on the legislative session including ISAC's legislative objectives, priorities, and bills affecting counties. Board members asked for clarification on bills of interest.

President Gardner gave an overview of the NCCAE Presidents and Executives Directors Conference on January 11-13, 2023. Bill, Richard Crouch, and he attended.

President Gardner adjourned the meeting following discussion by board members.

For your smile. For your health. For your community.

When you choose Delta Dental of Iowa you get more than great dental and vision insurance. You make a difference for others because we invest in Iowa communities.



Learn more at
SharingHealthySmiles.com



Ahlert & Cooney, P.C.
100 Court Avenue, Suite 600 | Des Moines, IA 50309
www.ahlerslaw.com | info@ahlerslaw.com | 515-243-7611

For over 130 years, Ahlers & Cooney has represented Iowa's cities, counties, municipal utilities and other public bodies.

Comprehensive services include:

- Public Improvement Contracting
- Economic Development
- Public Financing
- Lease Financing Transactions
- Environmental Compliance
- Land Use/Community Development
- Employment Law
- Internal Investigations
- Labor Negotiations
- Litigation
- Board Governance
- Special Assessments



From finance and HR to property tax and document imaging, we deliver powerful software to 50 counties across the state.

tylertech.com/erp



**AN IOWA COMPANY
SERVING
IOWA COUNTIES**



**FOR COST ALLOCATION SERVICES AND
FINANCIAL MANAGEMENT SERVICES**

**Contact Jeff Lorenz (515)-238-7989
or Roger Stirler (515) 250-2687**



Sidwell
A Division of HARRIS

**Helping Iowa Counties
Map Their Future**

With over 90 years of experience, Sidwell is an industry-leading geospatial solutions provider. Let us help you enhance and modernize your GIS!

www.sidwellco.com
info@sidwellco.com

 **esri** Partner Network Gold



Vanguard Appraisals, Inc.

For All Your Assessment Services

- Consultation
- Appraisals
- Software
- Web Sites

1-800-736-8625 www.camavision.com



2023 Calendar

March 2023

- 9-10 ISAC Spring Conference
(Veterans Memorial Community Choice Credit Union Convention Center, Des Moines)
- 28-29 Public Health Conference of Iowa
(Scheman Conference Center, Ames)

April 2023

- 16-19 ISSDA Spring Civil School
(Holiday Inn Des Moines Airport)

May 2023

- 3 ISAC Board of Directors Meeting
(ISAC Office)
- 9-12 Treasurers May School
(Pella, Iowa)
- 17-19 Western Interstate Region (WIR) Conference
(Washington County, Utah)

June 2023

- 15-16 Records Summer Conference
(Burlington, Iowa)
- 20-23 ISACA Summer Conference
(Hilton Garden Inn West Des Moines)
- 28 ISAC Board of Directors Meeting
(Virtual)

July 2023

- 12 ISAC Education Foundation Golf Fundraiser
(Toad Valley Golf Course, Pleasant Hill)
- 21-24 NACo Annual Conference
(Travis County/Austin, Texas)

August 2023

- 23-25 ISAC Annual Conference
(Veterans Memorial Community Choice Credit Union Convention Center, Des Moines)

September 2023

- 19-22 ISSDA Fall Jail School
(Holiday Inn Des Moines Airport)
- 20-22 ISAC Board of Directors Retreat
(Linn County, Iowa)

October 2023

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

November 2023

- 15 ISAC Board of Directors Meeting
(ISAC Office)

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.

2023 ISAC Preferred Vendors

Endorsed Elite Preferred Vendors

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

Elite Preferred Vendors

IP Pathways
Murphy Tractor and Equipment Co.
Summit Carbon Solutions

Endorsed Platinum Preferred Vendor

Iowa Public Agency Investment Trust
(IPAIT)

Platinum Preferred Vendors

Ahlers & Cooney, P.C.
Community State Bank
D.A. Davidson Companies
Delta Dental

Heartland Business Systems
Henry M. Adkins and Son
MidAmerican Energy
Neapolitan Labs
Northland Securities, Inc.
Office of the Chief Information Officer (OCIO)
Schneider Geospatial
Tyler Technologies

Gold Preferred Vendor

Associated Bank
Cost Advisory Services, Inc.
Cott Systems
CTC Disaster Response
The Center for Infrastructure and Economic Development
Dorsey & Whitney LLP
ISG
Murphy Tower Service

Piper Sandler
Purple Wave Auction, Inc.
Sidwell
Speer Financial, Inc.
UMB Bank
U.S. Imaging, Inc.
Vanguard Appraisals, Inc.
Wellmark Blue Cross Blue Shield of Iowa
Ziegler CAT

Silver Preferred Vendors

Advanced Correctional Healthcare
ITC Midwest
MercyOne

Endorsed Preferred Vendors

National Association of Counties (NACo)
Nationwide Retirement Solutions
Professional Development Academy



NEAPOLITAN LABS IS OFFICIALLY IOWA'S #1 COUNTY WEBSITE PROVIDER

WHAT OUR CLIENTS ARE SAYING

“Working with Neapolitan Labs was easy, rewarding, and ultimately led to a wonderful website and employee portal.



David Bayer
Chief Information Officer, Pottawattamie County

“Neapolitan Labs truly understands county government and how it works. They implemented features that have made my job easier and more efficient.



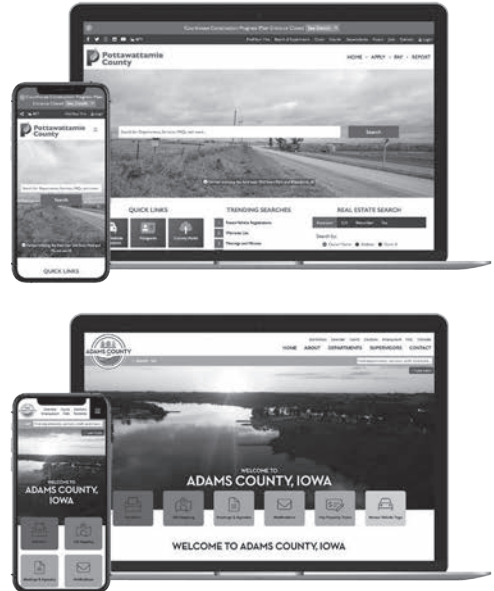
Rebecca Bissell
Auditor, Adams County

WORK WITH US

hello@neapolitanlabs.com

515.999.5221

neapolitanlabs.com



COUNTIES • ELECTIONS • PUBLIC HEALTH • SHERIFF • DIGITAL RECORDS • APPOINTMENTS • TEXT NOTIFICATIONS

Putting you first - in everything we do.

At Community State Bank, we're all in when it comes to helping you and the greater Des Moines community thrive. That's why we put employees, customers and communities first – in everything we do.

Find out how CSB will put you first.



community state bank

515.331.3100 | BankCSB.com



IPAIT

IOWA PUBLIC AGENCY INVESTMENT TRUST

The IPAIT Advantage

Comprehensive Investment Solutions
designed for Safety, Liquidity and Yield

IPAIT Board Representatives:

Craig Anderson - Plymouth County Supervisor

Jarret Heil - Marshall County Treasurer

Dan Zomermaand - Sioux County Treasurer

Contact Paul Kruse: (515) 554-1555 | toll-free (800) 269-2363 | pkruse@pmanetwork.com

Sponsors:



IOWA
ASSOCIATION OF MUNICIPAL
UTILITIES



Investment Advisor/
Administrator/Marketer:



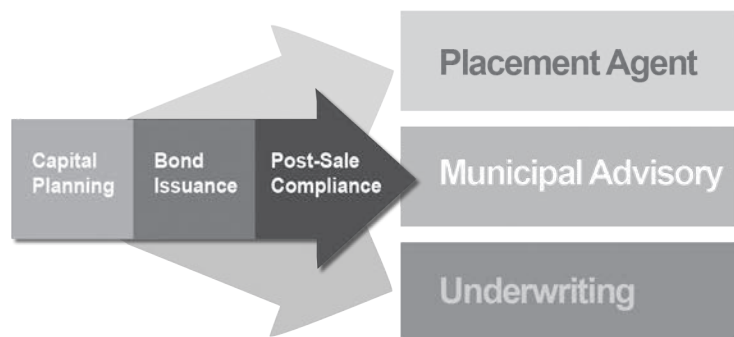
©2020 PMA Securities, LLC. All rights reserved.

Visit www.ipait.org

FINANCING SOLUTIONS FOR MUNICIPAL INFRASTRUCTURE



Project Finance: Planning Through Maturity



Scott Stevenson, Managing Director
(515) 471-2721 | SStevenson@dadco.com

Michael Maloney, Managing Director
(515) 471-2723 | MMaloney@dadco.com



D | A | DAVIDSON

FIXED INCOME CAPITAL MARKETS
D.A. Davidson & Co. member SIPC and FINRA

515 East Locust St., Suite 200 | Des Moines, IA | (515) 471-2700 | (800) 642-5082 | dadavidson.com



6903 Vista Drive
West Des Moines, IA 50266
www.northlandsecurities.com
515-657-4675
Member FINRA and SIPC
Registered with SEC and MSRB



- *Competitive Bond Sales*
- *Debt Refinancing*
- *Property Tax Impact Analysis*
- *Tax Increment Financing*
- *Financial Management Plans*
- *Bond Underwriting*
- *Utility Rate Studies*
- *Debt Capacity Analysis*
- *Referendum Assistance*
- *Capital Improvement Plans*
- *Goal Setting Workshops*
- *Property Tax Impact Analysis*

NORTHLAND'S IOWA TEAM

- *Commitment to integrity*
- *Creative solutions to complex issues*
- *Engaged team approach*
- *Customized financial planning models*
- *Staff with depth and experience*



Heidi Kuhl
Director
hkuhl@northlandsecurities.com
515-657-4684

Chip Schultz
Managing Director
cschultz@northlandsecurities.com
515-657-4688

Jeff Heil
Managing Director
jheil@northlandsecurities.com
641-750-5720



NSI 800-851-2920 | RC 22-638 Muni 22-548 12/22

Henry M. Adkins and Son, Inc. (Adkins) was founded in 1939 by Henry Merritt Adkins and has maintained representation in the county government field for over 75 years. In 2011, Adkins became a business partner with Unisyn Voting Solutions, selling and supporting Unisyn voting system products. Our staff has over 100 years of experience in conducting elections and providing quality products and exemplary service to our clients.



- **Full Service Election Provider**
- **Unisyn Voting Solutions voting equipment**
- **Tenex Electronic Poll Books**
- **Tenex Election Night Reporting**
- **EasyVote Election Management Software**



SUMMIT
CARBON
SOLUTIONS

Opening economic opportunities for ethanol producers, supporting our ag economy, and delivering tens of millions of dollars in new revenue to Iowa counties.



- Summit Carbon Solutions will open new economic opportunities for Iowa's ethanol industry that supports **44,000 jobs and contributes \$4.5 billion** to the state's GDP every year.
- Keeping ethanol strong will allow the industry to continue purchasing nearly 60% of the corn grown in Iowa, **helping keep commodity prices and land values strong in the years to come.**
- Summit Carbon Solutions will **pay an average of \$1.2 million in new property taxes** in every county the project is proposed to operate, helping local communities support schools, infrastructure, public safety, and more.
- Summit Carbon Solutions, working in partnership with Iowa landowners, has secured easement agreements for **two-thirds of the proposed route** in the state, with more signing every day.

Our Partners

Corn LP – Goldfield (IA)
Golden Grain Energy – Mason City (IA)
Green Plains, Inc. – Shenandoah (IA)
Green Plains, Inc. – Superior (IA)
Homeland Energy Solutions – Lawler (IA)
Lincolnway Energy – Nevada (IA)
Little Sioux Corn Processors – Marcus (IA)
Louis Dreyfus – Grand Junction (IA)
Pine Lake Processors – Steamboat Rock (IA)
Plymouth Energy – Merrill (IA)
Quad County Corn Processors – Galva (IA)
Siouxland Energy Cooperative – Sioux Center (IA)

To learn more, scan the QR code
with your smartphone camera.

SummitCarbonSolutions.com



ISAC GROUP BENEFITS PROGRAM

PARTNERING WITH COUNTIES ACROSS IOWA



Health Program

- Early release of renewal rates
- Experience and wellness discounts
- Multiple networks and plan designs
- 28 participating counties



Worksite & Ancillary Program

- Group accident and critical illness plans
- Accident includes wellness benefit
- Voluntary Life and Voluntary AD&D
- Group disability products



Dental Program

- Comprehensive plan portfolio
- Voluntary and contributory pricing
- Broad network of providers
- 29 participating counties



Complimentary ISAC Benefits

- Wellness Program
- Employee Assistance Program
- COBRA administration
- Consolidated Billing



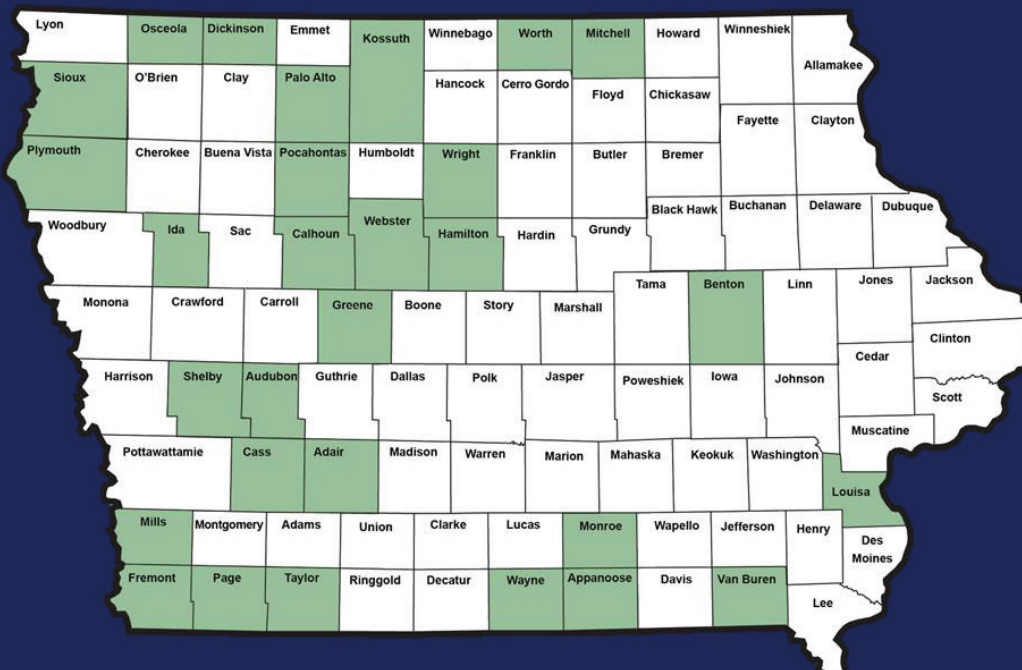
Vision Program

- Multiple carriers and plan options
- Exclusive fully insured county pricing
- Robust provider networks
- 23 participating counties



AssuredPartners

- Employee benefits consulting
- Dedicated service team
- Compliance assistance
- Online enrollment platform



Current Members

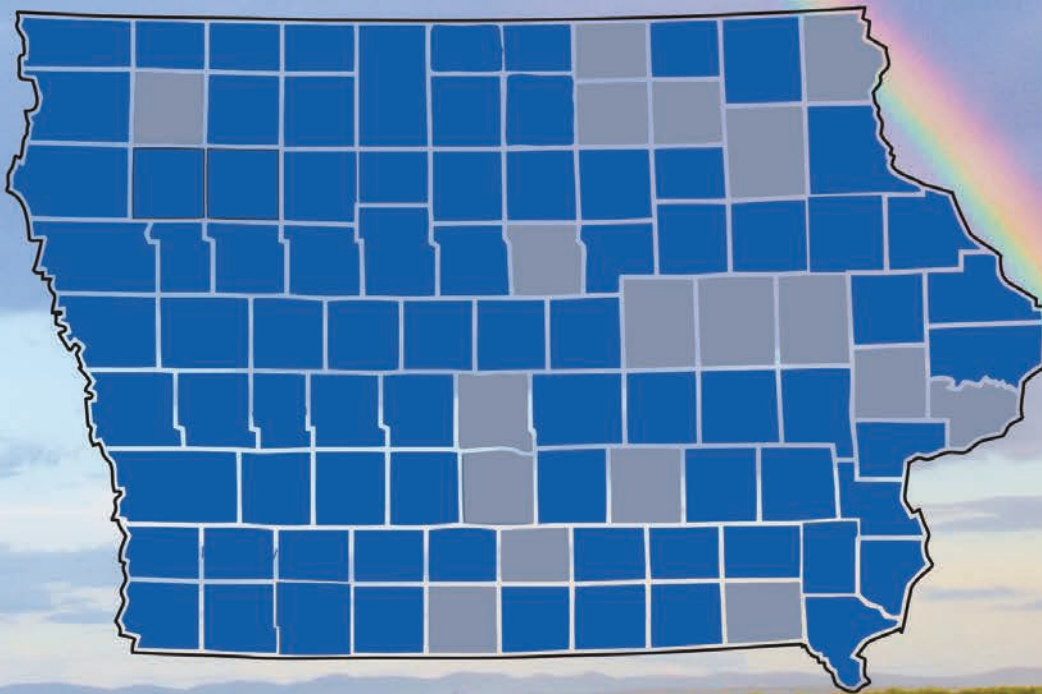
ISAC
Iowa State Association of Counties

AssuredPartners

515-493-0802 | assuredpartners.com

WE FEEL SO LUCKY

to serve 81 of Iowa's 99 counties!



**COUNTY RISK
MANAGEMENT SERVICES, INC.**

representing



IMWCA

Property, casualty and workers' compensation coverages for Iowa.

CRMS programs are endorsed by ISAC. crmsia.com | icapiowa.com | imwca.org