Counties grapple with short-term rentals

By Mary Ann Barton
senior staff writer

When Airbnb, Homeaway or FlipKey move into town, the short-term rental surge they set off can be a blessing or a curse to local governments. The new business model can put an average of $6,100 a year in hosts’ pockets, according to Airbnb, especially in areas that attract a lot of tourists, raising questions about tax rates and tax collection.

Even the prospect of companies like Airbnb moving into town can prompt local opposition and pit neighbor against neighbor with local governments stuck smack in the middle. Again raising another set of questions: this time, about zoning and regulation.

A look across the country shows a landscape of answers to the more perplexing questions.

Do we want short-term rentals in our county at all?

On one side of the issue, are hosts who want to make extra money from renting their home to tourists. On the other side are residents who prefer not to live next door to a quasi...
New PILT, SRS advocacy tools now available online

As Congress begins to firm up its appropriations bills, NACo has prepared a bundle of advocacy tools and resources, available online, to help counties seek congressional support for FY16 Secure Rural Schools (SRS) and FY17 Payments In Lieu of Taxes (PILT) payments. Counties can access a customizable sample letter telling their congressional delegation how inaction would impact their residents.

Likewise, there are custom op-eds and sample press releases to send to state and local media. On the social media front, there are sample tweets to alert the public and Congress about a county’s support for SRS and PILT funding.

County-specific PILT and SRS profiles, as well as a PILT-specific advocacy tools kits are also available online at www.naco.org/piltsrs.

More than 60 percent of America’s counties contain federal public lands.

While the counties cannot collect property taxes on the land, they must still provide essential services for their residents and for visitors to the federal holdings within their boundaries.

Services such as road and bridge maintenance, law enforcement and solid waste disposal remain the local government’s responsibility.

Congress established the PILT program to compensate counties for the tax losses they incur because of public lands within their jurisdictions. President Gerald Ford signed the program into law in 1976. The Secure Rural Schools payments are an outgrowth of another federal program which shared 25 percent of the revenue from timber sales on public lands with so-called forest counties. Counties used the money to support schools and roads, principally.

As timber sales declined steeply in the ’80s and ’90s due to new federal regulations about species habitat and the environment, timber receipts also plummeted. In 2000, the Secure Rural Schools and Community Self-Determination Act was enacted to offset the timber harvest losses.

In 2015, the program provided $278 million for 732 mostly rural counties scattered throughout the U.S. The last authorization expired on Sept. 30, 2015.

Buildout coming for public safety network

From SAFETY page 1

The broad terms of the agreement between AT&T and FirstNet include a 25-year partnership where FirstNet will provide 20 MHz of high-value, telecommunications spectrum.

The government will pay $6.5 billion to AT&T over the next five years to support the network buildout and allow AT&T to use the Band14 spectrum to serve public safety on a primary basis and non-public entities on a secondary basis.

AT&T has agreed to spend about $40 billion over the life of the contract to build, deploy, operate and maintain the network, with a focus on ensuring robust coverage for public safety.

Additionally, AT&T will connect FirstNet users (including county governments) to the company’s telecommunications network assets which are currently valued at more than $180 billion.

NACo has been a strong supporter of FirstNet’s efforts to build the new telecommunications network for first responders, and actively works with FirstNet through its Public Safety Advisory Committee (PSAC) where NACo Justice and Public Safety Steering Committee member Sheriff Len Humphries serves.
NACo launches new civic education and engagement resources

As part of April’s National County Government Month, NACo, in partnership with iCivics, has launched updated and expanded versions of NACo’s civic education tools: Counties Work, the online game, and the County Solutions curriculum, which both teach young people how local governments operate and how they can get involved.

“We’re pleased to provide this updated resource to help the next generation of Americans become more engaged and better versed in local government,” said NACo President Bryan Desloge. “Lessons in civics and civility position our young people to lead the nation forward as they come of age. These tools will help students understand how county government impacts people’s lives every day where we live and work.”

The state standards-aligned curriculum has been expanded to include middle and high school instruction. Available free of charge, the curriculum guides students through the basics of county government and encourages them to engage in local solutions to challenges they identify. Students also learn and practice research, analysis and advocacy skills as they develop a plan to “move the needle” on their chosen issues.

The game, now compatible across iOS and Android tablets, allows students to simulate the role of an elected county leader responsible for balancing budgets, services and citizen requests. It’s a fast-paced game that challenges students to adjust quickly when a community crisis strikes and see how citizens react to their decisions.

The new resources leverage NACo’s County Explorer online interactive data tool and NACo’s Counties Matter campaign to localize information for each classroom.

Six years ago, as part of former NACo President Glen Whitley’s presidential initiative, NACo partnered with iCivics, a non-profit organization founded by retired Supreme Court Justice Sandra Day O’Connor, to create the original game and middle school curriculum. Since its initial launch, the middle school curriculum has been downloaded more than 6,300 times, reaching half a million students. The original game has been played more than 1.5 million times.

To access the new and improved materials — including a classroom visitation guide for county officials — and to register for an online tour on April 20, visit www.naco.org/iCivics.
Refugee resettlement can dent population loss in rural counties

By Charlie Ban

senior staff writer

Ten years ago, Jim Zwetzig couldn’t have imagined that Morgan County, Colo., where he is a commissioner, would be home to a significant number of Somalis. But now 10 percent of his county of roughly 28,000 is a community of refugees from the Horn of Africa that is boosting the population in a time when many rural counties are losing people.

Only 42 percent of the nation’s 2,120 counties with populations fewer than 50,000 experienced growth in 2016. Resettlement of refugees, however, often drawn by jobs in meat processing, has benefited some rural areas. Of the roughly 80,000 refugees who enter the United State annually, 95 percent are initially resettled in urban areas, thanks to the greater variety of social services and the existing ethnic communities there.

The remaining 5 percent go directly to rural areas. Others relocate to rural areas from cities.

"It's like winning the lottery," said Mallory Smith, director of the Columbus Junction Community Development Center in Louisa County, Iowa, where a Tyson poultry plant has attracted roughly 400 refugees from the Burmese Chin ethnic group. "It's basically a lot of 25- to 35-year-olds coming here, starting families and becoming part of the community."

Having a job is a must, though, and one industry, typically found near agricultural areas, is an eager suitor. The 2006 raids of Swift and Company meat packing plants by Immigration and Customs Enforcement put Midwestern plants on alert — they needed legal workers.

"It created a new benchmark for meatpacking plants, that said we have to have legalized, provable workers," Zwetzig said. "If the Cargill (meat processing) plant was shut down for one day, that's a potential loss of a million dollars."

Refugees make for an ideal workforce, he said, because the demands of the job do not often trip over a language barrier and the refugees have employment authorization documents. They are eager to earn a living and set down roots.

"They come in with a job that provides health insurance and benefits, sometimes better than what other agricultural workers nearby have," Zwetzig said. "Not many of them were placed here, but they moved from Minnesota once they started getting jobs."

"Resettlement agencies like to place people where they can find a community, so now that there's one here, it's now an option for primary resettlement."

And Smith said it's not hard to understand why rural areas can appeal to some refugees.

"If you liked rural living wherever else you lived, you're probably going to like rural living here," she said.

A 2014 issue brief from the National Agricultural and Rural Policy Development Center suggests rural resettlement could be a win-win.

"With proactive policies and innovative companies, rural areas are not forced to stand by and watch as their towns de-populate," Jeffrey Bloem wrote. "At the same time refugees can be given an excellent chance at rebuilding their life."

Like Morgan County, Barron County, Wis., has attracted Somali refugees to its Jennie-O Turkey Store. Dave Armstrong, executive director of the Barron County Economic Development Corporation, said they are not just welcomed, they're needed.

"Five years ago, I was doing nothing with workforce development," he said. "Now, it's 70 percent of my time. When you look at our labor shortage, the role that Somalis play, right now, is key. We're looking at 800 job openings in the county through the end of the year that we can't fill."

People aren’t beating down the door to move to rural areas.

"Immigration is not a four-letter word here, we'll take as much as we can get," Armstrong said.

Somali refugees perform at One Morgan County's International Music Festival in Colorado. Photo courtesy of One Morgan County

Barron Area School District Superintendent Craig Broeren said the influx of East Africans has been a benefit to the native students.

"When these kids leave Barron County, they're going to encounter a more diverse world than they were used to a few years ago," he said. "Their exposure to a multicultural environment at home will prepare them for when they go out into the world."

Challenges

There are some costs, including establishing a transportation service to shuttle workers to plants, Armstrong said of Barron County. Zwetzig said that Morgan County law enforcement are on alert to look out for Somalis who are new to driving, but are also patient with the refugees.

Smith pointed out most of the Chin refugees in Louisa County were on the younger side, not taxing the services provided for older residents.

But there are some cultural clashes and costs to the county. After a walkout at the Cargill plant, Morgan County social services worked overtime to meet the needs of 150 Somalis who felt their employer had not made appropriate religious accommodations.

"It was overwhelming, all of those people coming in at once," Zwetzig said. "Usually our social services people spend a half hour with people. The language barrier was adding about an hour to each interview."

That language barrier has also added a need to the county jail — providing translators for a bevy of new languages.

Smith said what would appear to be a drawback of working in a rural area — not having a dedicated department to work with refugees — ends up benefiting both sides.

"That we don't have an agency to settle people gives us an advantage because now we're all in the resettlement business," she said. "Every department that interacts with them gets involved and learns something (and they learn about how the government works), because it isn't someone else doing all of the work for them."

Though some communities are wary of an influx of refugees, often citing concerns that they will not embrace the local culture, Barron County’s Armstrong said it was reasonable to be patient.

"We'd love them to come here and get involved, to be part of the political process, but it takes time," he said. "They're getting their feet under them after years of moving around."

Tensions between natives and newcomers can flare, but Zwetzig said that in Morgan County, a measured response and a good relationship with the nonprofit One Morgan County, which fosters intercultural cohesion through programming, has helped.

"We've had a few incidents involving the Somali commu-
Trump establishes Commission on Drug Addiction and the Opioid Crisis

By Hadi Sedigh  
associate legislative director

President Trump signed an executive order March 29 to establish the President’s Commission on Combating Drug Addiction and the Opioid Crisis. The commission was created to “study the scope and effectiveness of the federal response to drug addiction and the opioid crisis and to make recommendations to the president for improving that response.”

Members will be appointed to the commission in a manner that is “fairly balanced in terms of the points of view represented and the functions to be performed by the commission,” according to the order.

In a listening session held at the White House to mark the establishment of the commission, Trump announced that Gov. Chris Christie (R) of New Jersey would lead its work. Under Christie’s leadership, the commission is charged with the following:

- Identifying existing federal funds used to combat drug addiction and the opioid crisis.
- Assessing availability and accessibility of addiction treatment services and overdose reversal throughout the country.
- Identifying best practices for addiction prevention.
- Reviewing the effectiveness of educational messages on prescription and illicit opioids.
- Evaluating the scope and effectiveness of existing federal programs to prevent and treat drug addiction and making recommendations for their improvement, and
- Making recommendations to the president for improving the federal response to drug addiction and the opioid crisis.

The commission is directed under the executive order to provide the president a set of interim recommendations by June 27 and its final findings and recommendations by Oct. 1. The commission will be terminated 30 days after submitting its final report.

Over the last several months, NACo has been engaged in a joint effort with the National League of Cities (NLC) to comprehensively assess the local response to the opioid epidemic. In November 2016, the organizations published a joint report titled “A Prescription for Action,” offering recommendations for reducing rates of opioid misuse, overdose and fatality through local, state and federal action. To read the report, go to www.opioidaction.org.

Some version of tax reform may come online in May

From TAX REFORM page 1

President Trump and his administration are taking on a greater role in the legislative process on tax reform. The White House anticipates releasing its own tax reform blueprint this spring — likely in the form of a plan or outline as opposed to legislative text — and insists it is “driving the train” on tax reform.

Competing proposals between the House and the White House could slow the tax reform process down. Additionally, many Republican senators have publicly expressed concerns about certain components of the House plan, further complicating its path forward.

NACo, in conjunction with other state and local government organizations, recently sent a letter to all members of Congress urging them to preserve both the tax exemption for municipal bonds and the SALT deduction.

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NACo’s WESTERN INTERSTATE REGION 2017 CONFERENCE

MOBILE WORKSHOPS:

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- Moving America’s Commerce: Understanding the Role of Freight Rail in Our Communities
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CONFIRMED SPEAKERS:

Rodney L. Whitlock, ML Strategies, LLC
The Honorable Mary Bono, Faegre Baker Daniels Consulting

www.naco.org/wir2017
## CONFERENCE SCHEDULE (FULL SCHEDULE AVAILABLE ONLINE)

**THURSDAY, JULY 20**
- **9:00 a.m. – 4:00 p.m.** Mobile Workshops

**FRIDAY, JULY 21**
- **8:00 a.m. – 5:00 p.m.** CIO Mobile Forum
- **9:00 a.m. – 4:30 p.m.** Policy Steering Committee Meetings
- **11:00 a.m. – 4:30 p.m.** Mobile Workshops
- **4:00 p.m. – 6:00 p.m.** Exhibit Hall Reception
- **6:00 p.m. – 8:00 p.m.** NACo Opening Reception
- **7:15 p.m.** NACo Night at the Ballpark – Clippers vs. Syracuse

**SATURDAY, JULY 22**
- **8:30 a.m. – 3:30 p.m.** Standing, Ad Hoc, Advisory and Task Force Meetings
- **9:00 a.m. – 3:00 p.m.** Exhibit Hall Open
- **11:00 a.m. – 3:00 p.m.** Tech Town Hall
- **1:45 p.m. – 3:00 p.m.** NACo Board Forum
- **3:15 p.m. – 5:00 p.m.** General Session
- **5:00 p.m. – 7:00 p.m.** Open for State Association and Affiliate Meetings

**SUNDAY, JULY 23**
- **7:30 a.m. – 8:30 a.m.** Non-Denominational Worship Service
- **9:00 a.m. – noon** NACo Board of Directors and Resolutions Committee Meetings
- **9:00 a.m. – noon** Exhibit Hall Open
- **9:00 a.m. – 5:30 p.m.** Educational Workshops
- **Noon – 1:45 p.m.** NACo Achievement Awards Luncheon “Brilliant Ideas at Work” Awards Reception (invitation only)
- **5:30 p.m. – 6:30 p.m.** Open for State Association and Affiliate Meetings
- **5:30 p.m. – 7:00 p.m.** LUCC/RAC Reception (invitation only)
- **7:00 p.m. – 9:00 p.m.** Conference-wide Celebration Event

**MONDAY, JULY 24**
- **8:00 a.m. – 9:15 a.m.** Educational Workshops
- **9:30 a.m. – 11:30 a.m.** NACo Annual Business Meeting and Election
- **11:45 a.m. – 12:30 p.m.** Regional Caucus Meetings
- **12:45 p.m. – 1:15 p.m.** NACo New Board of Directors Organizational Meeting
- **2:00 p.m. – 4:00 p.m.** General Session
- **4:30 p.m. – 6:00 p.m.** Open for State Association and Affiliate Meetings
- **6:30 p.m. – 9:30 p.m.** Conference-wide Celebration Event
Bogies and birdies in store for counties over golf courses

By Mary Ann Barton
senior staff writer

As the weather warms up and golfers grab their clubs and head for the nearest golf course, they might be visiting a county-owned or county-managed facility.

While both public and private golf courses provide a space for getting exercise and fresh air for residents in your county, they can also improve property values (unless it’s being neglected), prevent flooding and serve as an environmental oasis for residents and wildlife.

Golf courses are also places where community fundraisers are held, provide employment for high school and college students during the summer months and offer reduced rate fees for teaching golf to children and teens.

But while golf courses can provide benefits to residents, they can prove to be as tricky as making a hole-in-one for some county governments, starting with waning demand. “Golf is declining in popularity nationally,” said Palm Beach County Commissioner Steven L. Abrams.

He’s right — just Google “golf” and “millennials” and you’ll find loads of articles headlined “How Golf Lost the Millennials,” “Millennials Ditch the Links” and “Millennials Are Hurting the Golf Industry.”

Golf has seen participation drop from about 30 million players to around 23 million in the last 10 years, according to the National Golf Foundation.

“In Palm Beach County, we have so many courses that we are experiencing the consequences more so than many other counties,” Abrams said.

The Gold Coast county counts about 150 golf courses (including five public courses) that, even while proving to be controversial these days, generate an economic impact of nearly $2 billion annually, according to a 2007 study by SRI International, a non-profit in Arlington, Va.

Currently about 10 courses in the county are under some sort of redevelopment. That includes courses being eyed by developers looking to build.

Developers vs. residents

County officials can sometimes find themselves between developers and residents if a developer wishes to purchase a golf course to build on it. A county might need to OK the sale or change laws to allow a development to be built (or to keep a developer from building). Rate residents often start petitions or pack community meetings to voice their concerns.

“You really have to encourage homeowners and developers to work together for a solution,” Abrams advised. “The fact is that the land will likely not continue to be a golf course; although even if it is sold to another private or public operator, the impacts could still be greater than what the homeowners were used to.”

In Fairfax County, Va., residents there weren’t having it when a golf course owner tried to sell to developers; residents in the leafy community banded together to form Rescue Reston to put a stop to the plan, even fighting them in court over several years. Any buyer would have to also get through the county planning commission and the Board of Supervisors.

Even after all the back and forth, the golf course is still listed for sale. County Supervisor Cathy Hudgins told the Connection newspaper that she hopes any buyer does their homework before making an offer to purchase the golf course. “Anyone who’s buying it has to recognize what they’re buying,” Hudgins told the newspaper. “I hope there’s enough sunshine to help any

See GOLF page 11
Short-term rentals mixed bag of complaints and tax revenue

From RENTALS page 1

B&B or “party hotel.”

Residents complain that guests aren’t acting too neighborly. In Nashville and Davidson County, for example, the city received at least 975 complaints against 568 addresses with active short-term rental permits from April 2015 to February 2017, The Tennessean recently reported. The complaints were about everything from noise to trash to cars parking on grass to intoxicated persons and indecent exposure.

The Metro Planning Commission there is set to vote on phasing out growth of short-term rentals that aren’t occupied by owners or placing a temporary moratorium on issuing new permits for short-term rentals. The commission has deferred the vote, requested by Airbnb and Homeaway, to April 13.

States attempt to assert control over short-term rentals

At the state level in Tennessee, two bills that have been introduced (and crafted with the help of Airbnb and Homeaway, the Knoxville News-Sentinel reported), in the state Legislature would curtail local control over short-term rentals. The proposed statewide law would limit local regulations to enforcing public health and safety issues. If passed, a new law would overturn any current bans on short-term rentals in the state, including one in Brentwood, a community in Williamson County, Tenn.

In Florida, counties are fighting similar proposed legislation that would take control of short-term rentals out of their hands. A Florida senator’s bill says counties can’t treat vacation rental homes differently from any other residential use. “This bill would basically preempt local governments from making those decisions,” said state Sen. Jose Javier Rodriguez (D-Miami). “Local government is the best level of government to mediating these issues.”

Bills in the House and Senate have cleared several hurdles. The Florida Senate Community Affairs Committee postponed a vote April 3 on the bill after local government representatives noted that they would not be able to enforce local safety regulations if the bill passed. It’s expected to come before the committee again the week of April 17.

Virginia hands control to local government

In Virginia, where Airbnb hosts raked in $41 million last year, Gov. Terry McAuliffe (D), signed a bill that allows localities to regulate short-term rentals. The new law allows local governments to require hosts to register with the county; counties would be allowed to charge fees to register and levy fines to anyone who violates regulations.

The law follows regulations made last year by Arlington County, Va., that requires hosts to register with the county. If taxes (a 7 percent transient occupancy tax) aren’t paid, registration would be revoked and hosts would face misdemeanor charges and interest penalties on any unpaid taxes. If someone makes more than $10,000 a year from his short-term rental, they’re also required to apply for a business license.

Arlington County legalized short-term rentals in December; rented units must be owner-occupied for at least six months of the year and meet state building codes. The county requires fire and smoke detectors and a fire extinguisher be on the property. It also sets limits on the number of visitors — six per unit or two per bedroom.

Collecting taxes

In tourism-heavy Florida, Broward County joined more than 30 other counties April 4 when it approved an agreement for Airbnb to begin collecting a 5 percent tax (the same amount that hotel guests in the county pay) they say could exceed $1 million a year. The agreement says both sides retain their options, including the county suing Airbnb over past due taxes, the Sun-Sentinel reported.

Miami-Dade County also reached an agreement with the company April 4, voting 10-3 to approve a memorandum of understanding between the county tax collector and the provider. County Commissioner Joe Martinez, who voted no, argued the county should first come up with regulations before taxing Airbnb users. “It’s putting the cart before the horse,” the Real Deal, a local real estate newspaper, reported him saying. “I know a lot of people in my neighborhood who don’t want it.”

The Broward County Commission is also set to consider allowing county staff to pursue similar agreements with other online short-term rental platforms. Airbnb said it collected $20 million in tourist tax dollars in Florida in 2016. It currently has agreements in place to collect tourist taxes in 39 of Florida’s 63 counties.

In New Mexico, a recent report by Southwest Planning and Marketing estimates counties and cities there are missing out on $2.6 million annually. An old state law from 1969 prevents counties from collecting taxes for short-term rentals. Local governments have gotten behind proposed legislation introduced last month in the state House and Senate that aims to remove the exemption.

In some areas of the country, counties might be sending a mixed message. In Shasta County, Calif., near Lassen Volcanic National Park, the county collected more than $100,000 in taxes from vacation rentals last year (and even provides a form on the county tax Web site for homeowners to fill out, to obtain transient occupancy tax certification) but recently sent letters to homeowners and managers telling them to stop renting out their homes because they were violating the county’s zoning code.

Shasta County Supervisor Les Baugh said it confuses residents when one department says short-term rentals are OK and another says they’re illegal, the Redding Record Searchlight reported. “There are those who thought they did right because they took the time to follow all the instructions that are on the Web site,” he said.

Baugh said he thinks the county should revisit the issue to help bring more tourism dollars into the county. “It’s not just the economics of the rentals,” he said, “but when people come to visit, they leave their money.”

In New Mexico, a recent report by Southwest Planning and Marketing estimates counties and cities there are missing out on $2.6 million annually. An old state law from 1969 prevents counties from collecting taxes for short-term rentals. Local governments have gotten behind proposed legislation introduced last month in the state House and Senate that aims to remove the exemption.
MONEY MATTERS%

What to Expect from Your 401(k) Advisor

At the very beginning of a plan sponsor’s relationship with a 401(k) plan advisor, the plan sponsor should have an idea of what to expect from his or her advisor. A plan may not necessarily need every service mentioned here, but plan sponsors should expect that his or her advisor can provide these services if needed.

Setting Expectations

The best results will come if the advisor sets clear and reasonable expectations at the onset of the relationship. The 401(k), or 457(b), plan’s advisor can play an important role in helping plan sponsors get the most out of their retirement plans both for the plan participants and for the plan sponsors. As with all service relationships, both parties will likely get better satisfaction out of the relationship when each has a clear understanding of what services will and won’t be provided.

Advisors could be viewed as the quarterback of the retirement plan “team.” With the plan sponsor’s input, the advisor can lead the team to a successful outcome. The retirement plan team will likely include all or almost all of the following individuals:

- Employer-plan sponsor
- ERISA attorney
- Plan administrator
- Third party administrator
- Trustee-custodian
- Investment manager
- Insurance company-mutual fund partner
- Financial advisor, and
- Accountant.

Each team member has a specific role to play in the successful establishment and operation of a 401(k) plan, but the same person-entity can assume multiple roles. Some roles are fiduciary in nature and some are not. It is usually a good idea to use written service provider agreements and all service providers should comply with the ERISA sec. 408(b)(2) regulations. Successful retirement plan outcomes are more likely to be achieved through teamwork rather than one person trying to be all things to all people.

Development of a Retirement Plan Strategy

Many 401(k) plan sponsors may have a basic, but limited understanding of 401(k) plans, their responsibilities with respect to the plans, and best practices for success. Success is more likely if the advisor and plan sponsor develop an overall retirement plan strategy, keeping in mind that no two retirement plan strategies will be exactly the same. Any strategy should be customized for the specific plan sponsor.

However, there are several topics that should be considered for inclusion in the strategy. These include:

- Plan design
- Investment performance
- Increased plan participation
- Cost saving strategies
- Efficient and effective administration
- Fiduciary education and liability protection tools
- Plan sponsor and participant education

The advisor can assist the plan sponsor in making sure he or she identifies all of these topics for consideration in developing the strategy. Most of these topics are areas where the advisor can provide insight and resources.

Plan Design Consulting

The advisor may also provide valuable guidance on plan design options for plan sponsors. The advisor should introduce plan sponsors to the many plan design options available to them and share concrete examples of how the different options impact retirement savings.

When discussing plan design, it is important to remember that many plan designs fail because the clients have not clearly defined what they expect to achieve with a retirement plan.

Designing an Investment Policy Statement

While retirement plans are not required to have an investment policy statement (IPS), an IPS is a valuable piece of the retirement plan portfolio and serves several important functions. All plan sponsors, whether the plan is small or large, should consider adopting one. Most importantly, the IPS provides the general investment goals and objectives of the plan sponsor and describes the strategies to meet these objectives. If the plan sponsor has not engaged an investment manager to handle the plan’s investments, the advisor and plan sponsor should work together to craft an IPS so that each has a clear understanding of the plan’s investment goals and strategies.

Because an IPS can play an important role in maintaining sound investment options for a 401(k) plan and providing a roadmap to help the plan’s investment fiduciaries comply with their fiduciary obligations, the IPS should be a topic of discussion between the advisor and the plan sponsor.

A well-drafted IPS that is consistently followed will minimize fiduciary liability for the plan sponsor in its role as “Named Fiduciary” and/or investment fiduciary of the plan by helping to establish that procedural prudence has been followed with respect to the investment options offered by the plan.

Ongoing Investment Reviews and Plan Reviews

The IPS is a roadmap for the plan’s investments that should be consulted and reviewed at least on an annual basis to ensure that the plan is still on the “right” course. The plan advisor should confirm that the plan’s fund selections still reflect the objectives set forth in the IPS. For many plan sponsors (or the plan’s investment committee delegated responsibility for plan investments), investments are likely their area of least knowledge. They will look to the advisor for knowledge and guidance in this area.

Most advisors will offer to meet with a plan sponsor each year to discuss the plan’s performance in person. In addition, the advisor should provide written fund performance reports at least quarterly. The advisor may also schedule time to discuss these reports in person or provide the plan sponsor opportunities to have a telephone conference to discuss.

The quarterly reports and annual review should discuss the investments utilized by the plan’s participants and compare them (and all plan investment options) to appropriate benchmarks. If the plan’s investment alternatives are determined by the plan’s investment fiduciary to no longer be appropriate for the plan either based on benchmarking, style drift, performance results, lack of utilization, etc., the plan advisor should provide a selection of possible alternatives that conform to the IPS requirements to replace those underperforming or underutilized funds.

As part of the annual investment review or at some other time during the year, the advisor may offer to schedule an annual plan review with the plan sponsor. Topics for discussion might include participation levels, deferral percentages, participant loans, non-discrimination testing and enrollment.

If the numbers and amounts do not reflect the plan sponsor’s expectations as previously discussed in the overall strategy, the advisor can discuss methods to improve the results. This might include automatic participant enrollment with automatic defer- ral escalation; changes to the matching formula to enhance participation or additional or targeted participant meetings to encourage participation.

The advisor may also provide information on the effectiveness of prior communication efforts and offer new or enhanced communication strategies that might also be effective.

Finally, the advisor should confirm that no changes are needed to the IPS.

Excerpted from a report by Christine Cushman, JD, director, Advanced Consulting Group, Nationwide.
For more details on the 2017 Aspire Awards, please log onto www.naco.org/aspire.

If you have any questions, please contact Carlos Greene at 404.263.3656 or cgreene@naco.org
Rethinking Technology Leadership: It’s as Much About People as Technology

By Dr. Alan R. Shark
executive director
Public Technology Institute (PTI)

The soft side of technology is about change and one’s ability to adapt. No manager or CIO would disagree that, often enough, the most difficult part of embracing new technologies is employee acceptance. Managers and CIOs would also agree that this is also an area that can easily be sidelined or ignored until employee frustrations erupt.

Subsequently, it’s important to never underestimate the need for change management strategies and intervention. While change is occurring internally, it is also occurring externally; and as a result, IT leadership needs to change and adapt. The consumerization of technology is a growing phenomenon that considers the growing adoption of mobile devices that get smarter with each model. One manager lamented recently, “As I look around, I see more computing power in the hands of our residents than I do on the desks of our county employees.”

Resident Expectations

Caught up with the ease of use of tablet computers, many county Boards are seeking to trade out their laptops for the newest and greatest 2-in-1s, or tablets. There is no end in sight regarding the growth of technology and the need for innovation. While technology used to be likened to a car engine with the hood closed, today’s government systems are now exposed and it is now commonplace to share favorite apps or new devices.

Public managers are increasingly looking for new ways to engage the public through smartphones, tablets, laptops or desktops — website developers are being forced to rethink their website designs and functionality to best accommodate the new medium of mobile devices. As a means of improving communications and restoring trust, we know, for example, that at the end of 2015 in the United States there were 377,900,000 wireless subcribers in the US; this is a 115.7 percent increase in penetration since 2005. In fact, 49 percent of U.S. households are wireless only. And 61 percent of mobile traffic is from video.

Are public managers prepared to face their residents and customers by video? Most we have spoken with say, “No way!” — at least not yet. Are our counties prepared to interact and be responsive to citizen expectations?

IT Is All About Governance

IT governance is all about who decides. Because technology is dispersed into every business activity of government, having a strong centralized IT department may not work as it has in the past, nor should it. There is already talk about rethinking the responsibilities of a CIO as no longer the chief information officer but instead becoming the chief innovation officer, where the innovation replaces information.

Even with the consumerization of technology, someone must oversee network integrity and security, storage, and retrieval solutions, cross-platform systems and coordinated approaches to problem-solving and innovation.

Everyone cannot be allowed to simply spend and do their own thing without some form of criteria, policy, and review. County leaders are not expected to be technology wizards — but they do have key leadership roles to play.

The following quick checklist should help for starters:

● Is the top technology staff person involved in all key planning forums and decisions? If not, why not?
● Are sound technology policies in place and reviewed periodically?
● Has the county engaged in a technology assessment in the last three years from an outside third-party expert or firm to check for best-practices and looking for areas to improve?
● To what extend is the IT budget reviewed in the context of basic county operational support as opposed to an afterthought?
● What types of information do you need that would enable better decision making? What are the obstacles or roadblocks?

Property developers, protesting residents, waning popularity: Golf, anyone?

From GOLF page 7

Wayne County, Mich., eyes sale of 1922 golf course to city for $1.8 million

After Wayne County proposed to sell the county’s money-losing Warren Valley Golf Course for $1.8 million to a developer, the county was asked by the Dearborn Heights mayor to sell it to the city instead, after more than 500 residents gathered to air their concerns about potential flooding issues and overcrowding at local schools if the course was scuttled and homes were built there.

Selling the 255-acre golf course, designed in 1922 by Scottish golf architect Donald Ross, to a developer would have meant tax revenues for the county and the city down the line, from 200 new property owners.

However, Wayne County Executive Warren Evans said the county was willing to forego the future tax revenue and sell the course to Dearborn Heights.

“In an effort to reach an equitable agreement with Dearborn Heights, the county is willing to sell Warren Valley to Dearborn Heights for the same sale price of $1.8 million,” he wrote in an open letter. “Although this would not put the county in as favorable a financial position as the sale to the developer, it is reasonable in a government-to-government transaction like this to consider the overall public good.”

In addition to dealing with developers and playing referee with residents, if counties own golf courses, county officials have to decide the best way to operate them.

Options for running a county golf course

In Shawnee County, Kan., the county owns three courses: Lake Shawnee, Forbes and Cypress Ridge golf courses.

The county runs the golf courses with a “split contract,” said John Knight, the county’s director of Parks and Recreation and president of the National Association of County Park and Recreation Officials. The county “splits” the operation of the course with a private contractor. The county handles the maintenance, while the contractor handles the business.

“This model provides the county the ability to maintain its asset, the course and structures located on the property, yet allows the private sector to...
The Lesser of Two Weevils: Controlling Weeds with Bugs

**PROBLEM:**
Keeping noxious invasive weeds out of Lincoln County, Mont.

**SOLUTION:**
Purchase, raise and disperse weevil bugs to eat the weeds and their seeds.

It sounds like something out of a sci-fi flick: Bugs crunching and munching their way across vast acres, destroying everything in their path. In Lincoln County, Mont., they’re a solution to a big problem: They devour noxious weeds invading the area.

And there’s a lot of area to cover. Lincoln County, situated in the northwest corner of the state bordering Canada, consists of 3,728 square miles of land (the federal government owns the majority of it). In all, the county contains 1,398 miles of county roads, 242 miles of state and federal highways with approximately 15,000 acres of right-of-way in which Lincoln County Weed District is directly responsible for noxious weed management.

Dan Williams heads up the Lincoln County weed department. Although he has several tools in his weed-killing arsenal, one of the more unusual? Bugs or more specifically knapweed seedhead weevils and knapweed root weevils. They eat noxious invasive weeds and their seeds, mainly rush skeleton weed (part of the dandelion family), tansy ragwort (it’s toxic to livestock when inadvertently cut and dried with other pasture grass for hay) and spotted knapweed (known for its deceptively pretty purple and pink flowers). If left unchecked, the weeds can crowd out vegetation for grazing livestock and wildlife.

The county was using bugs when Williams came on board the weed department 17 years ago; entomologists had done the research and Williams was a believer. “They showed me how to do it and it worked, I trusted them,” he said.

But the method the department was using at the time was what he called “a shotgun approach.” He was looking to carpet-bomb the county with the critters.

Several years went by before he was able to hatch his plan. The opportunity presented itself after he was contacted by the Forest Service about some possible funding; he wrote a grant and received $36,000. He was able to build on that amount by contacting public and private partners who also had weed problems, including the Forest Service, Plum Creek Timber, the Army Corps of Engineers, Mines Management Co. and the state Natural Resources and Conservation Department.

They all chipped money into a bug-buying pot that grew to nearly $80,000. Williams then entertained bids from four private companies that sell the bugs. They usually cost $1 apiece, but he was able to get them for 24 cents each (as well as loads of another species of free weed-eating bugs that the company, Biological Control of Weeds, Inc., didn’t want to take the time to pick out of the bunch).

“We bought a lot of bugs,” Williams said. The bugs arrived in 4-inch cups, 200 to 500 per cup, packed inside 3-foot by 3-foot boxes.

Now Williams had an army of bugs to disperse every quarter mile where needed (they’re flung into weed-infested areas), and his partners came and picked up their bugs and did the same. On top of that, with the bugs reproducing, the county saves money because they don’t have to purchase any more (except when Williams is experimenting with different types of bugs for different types of weeds). Williams estimates Lincoln County now has about a billion weevils all chomping away on weeds across the county.

The weed-eating bugs come in especially handy in areas where spraying is not an option, such as steep hills or river banks that are inaccessible to equipment, Williams noted.

The bugs also provide an educational experience for students at the county’s Eureka High School, who raise and collect a bunch of them on 20 acres of land (that also includes weeds) owned by the Montana Department of Transportation, which pays the students for their work. “The general public is also invited to come out and collect some of the bugs if they have a weed problem that needs help. “Bio-control is an important part of weed control,” Williams said. “Some people don’t think bugs are going to help but this does work and it does help.”

Photo of knapweed root weevil by Laura Parsons, University of Idaho, PSES, Bugwood.org

**By Mary Ann Barton**
Senior Staff Writer
Golf courses: A tricky game for counties

From GOLF page 11

operate the events and the golf on the site,” Knight said. “This model provides incentive for the private contractor to drive rounds and events as he makes more money as more golfers and the public use the facilities.”

“The county is provided an incentive to provide nice golf conditions so that more can be charged for those rounds and more rounds are played by the public,” Knight said. “The private sector, not the county, is in the retail business for merchandise and food and beverage operations.”

Other ways a county can operate a golf course, Knight pointed out, include:

● **Total In-house:** The government entity operates both the maintenance and the business operations of the course. (An example of this model is Eagle Bend in Lawrence, Kan.) This model does not provide an incentive to drive rounds of golf, produce more events and puts the government entity in the retail business.

● **Complete Contract Management:** This model is the model used recently by the City of Topeka when contracting both business operations and course maintenance to the private sector, Billy Casper Golf, while leaving the government entity responsible for capital improvements. The management companies will provide the services they are contracted for and profits belong to them.

● **Golf Management Company (long-term lease):** This model is similar to above model except that the private contractor has the incentive of a long-term lease to recover some capital investments that the company may make.

“We’ve got to find a way to save this course.”

In the Aloha state, Maui County Mayor Alan Arakawa said in his state of the county address last month that the 87-year-old Waihehu Municipal Golf Course was losing nearly $3 million a year and had lost more than $16 million over the past decade.

The 174-acre course sits on real estate with ocean views and is the cheapest place to play on the island, with county residents laying out $13 for 18 holes on a weekday and weekends. Seniors pay $8 and $12 and students pay $2 and $3. Arakawa proposed closing the course and picking up the golf fees for seniors and junior golfers to play other courses.

Council Member Don Guzman said that no other county park facility raises its own money, and said: “We’ve got to find a way to save this course.” The county will likely decide the course’s fate in June.

Residents protest plan to build housing on golf course in Virginia.

Photo by Jim Kirby

Welcome, Ellis County, Kan.

Ellis County is known as the ‘German Capital of Kansas’ because of the large number of German immigrants that settled in the region in the late 1870s. Forty-seven percent of the county residents claim German heritage and participate in events and festivals that are held in the county each year.

Visitors can experience the county’s cultural heritage at the Ellis County Historical Society Museum in downtown Hays, which showcases a replica of a traditional limestone home of the Volga German settlers in Ellis County.

Ellis County Historical Society

You’d be surprised to learn that I:

Almost went to college for music, and I played in a heavy metal rock band!
ALABAMA

For the first time in eight years, JEFFERSON COUNTY will have a new source of revenue after the county’s occupational tax was ruled unconstitutional in 2011, ultimately throwing the county into bankruptcy.

The Alabama Supreme Court ruled last month that the county could refinance about $600 million in school construction debt and use the savings, some $60 million annually, to fund non-educational projects such as the transit authority and the Birmingham Zoo, according to AL.com.

ARKANSAS

Dual county seats are the norm in 10 Arkansas counties. The counties — split more than 100 years ago along geographical boundaries — have used their revenues to fund projects in both judicial districts despite a 1901 law that said revenue should be separated and spent along district lines. A recent ruling from the State Supreme Court involving MISSISSIPPI COUNTY threatened the century-old practice of county-wide revenue sharing, according to a report in Arkansas Online.

But to the counties’ good fortune, a new law passed by the state’s Legislature should prevent budgeting migraines for the counties.

It repeals sections of the old pieces of legislation that required divided counties to keep money separated by district.

FLORIDA

- Convicts in MIAMI-DADE COUNTY can turn to an alternative to hard time, by taking part in the county’s boot camp for young offenders. The $4 million-a-year program debuted late last month and is featured in an HBO documentary, Rock and a Hard Place. The idea for the cable TV program got started when an instructor asked actor Dwayne Johnson, AKA “The Rock,” to come speak to the group when he was in town making a film. Johnson, a former football star at the University of Miami, pitched the county program as a documentary to HBO. Now he’s a producer and also appears in the documentary.

- The 16-week boot camp enrols offenders as young as 14 and as old as 24, and attendees accept the program as part of a plea deal for their charges. The program reports a recidivism rate under 15 percent. Should they drop out, the deal is off and they can face trial for the original charges.

- PALM BEACH COUNTY commissioners are considering paid parental leave for their 2,636 non-unionized county employees for births, adoptions or foster care, the Palm Beach Post reported.

- County Commissioner Melissa McKinlay recalled her time taking 12 weeks of unpaid parental leave as a young county employee and urged her fellow commissioners to get behind the measure, which would give employees six weeks leave at full pay.

The county’s 3,009 unionized employees would not be covered under the new policy because their pay and benefits are determined by the contracts their unions negotiate with the county. Some of those employees are already eligible for varying levels of paid parental leave.

IOWA

Several counties in Iowa were recently dealt a blow after they tried to increase the minimum wage. The governor of Iowa signed legislation officially voiding a $10.10 minimum wage passed by JOHNSON, LEE, LINN, POLK and WAPELLO counties, mandating that it stay at $7.25 an hour statewide. County officials said they were proud that they were able to shine a light on the issue and are hoping some businesses will take it upon themselves to pay more than the minimum wage.

“I think if there’s an impact, I hope that it’s not just the little bit that we were able to do with raising it right now,” Johnson County Supervisor Rod Sullivan told the Iowa City Press-Citizen. “I think that we need to radically look at how we’re doing things in this county. The wealth disparity that we have is unsustainable.” A local bookstore owner told the newspaper it’s also important to shop local, so that businesses can pay their employees more than minimum wage.

MARYLAND

The HOWARD COUNTY executive and council have expanded the police department’s powers to crackdown on illegal massage parlors in an effort to curb human trafficking, according to The Howard County Times.

A bill, proposed by Howard County Executive Allan Kittleman and County Council Chairman Jon Weinstein, and unanimously passed by the Council April 4, allows police to complete unannounced checks of massage parlors any time to ensure the establishment is licensed by the state. The county joins Washington and Charles counties, which also have enhanced regulatory powers.

CALIFORNIA

ORANGE COUNTY is taking National County Government Month to a whole new level, with tweets about its Brilliant Ideas, like the one above, highlighting the county’s behavioral health information and referral line.
NEW YORK
ULSTER COUNTY Executive Michael Hein proposed allowing the spouses of veterans to be buried alongside their loved ones in the Ulster County Veterans Cemetery, free of charge.
Legislature Chairman Ken Ronk told the Daily Freeman that the measure has bipartisan support. The county established the cemetery in 2008 and has been covering the cost of burying veterans there, but thus far families have been paying to bury spouses.

NORTH CAROLINA
WAKE COUNTY and Wake Tech Community College may partner for the Inmate Education and Employment Initiative. The program, which would cost the county roughly $100,000, would offer classes to inmates in the county’s detention center in hopes of lowering recidivism rates.
Wake Tech already offers some vocational classes at the prisons in Raleigh, but those inmates are usually incarcerated longer, so the classes will have to be compacted, the News and Observer reported.

The program would target inmates serving sentences longer than 21 days, or those who have to wait at least 21 days for their court date. ALAMANCE and MECKLENBURG counties maintain similar programs.

OHIO
RICHLAND COUNTY’s dog warden has answered criticism from the city of Mansfield by saying he is not required to enforce city ordinances, only state laws.

Under Mansfield’s city ordinance, dog breeds — including American pit bull terriers, American Staffordshire terriers and Staffordshire terriers — are classified as vicious dogs and banned within city limits, according to The News Journal. State law defines vicious dogs only as one that has killed or seriously injured a person.

WILLIAMSTOWN, W. Va. — The county is set to sue to declare an adjacent property, without permission, the site of a new complex in Verona, citing its right of eminent domain.

When that failed, the county asked the Attorney General if they could move their courts to an adjacent property, without another referendum.

But Attorney General Mark Herring said no, the county would have to wait and put it up for another vote in 10 years. The county attorney is researching more options.

WASHINGTON
A ballot measure going before KING COUNTY voters in 2018 would raise the county sales tax by 0.1 percent to fight homelessness.
Seattle Mayor Ed Murray has scrapped a multimillion-dollar proposed city property tax hike, in favor of the county measure.

The county sales tax increase would generate about $88 million in revenues in the first year, the Seattle Times reported, and would sunset after seven years if it’s not renewed.
A joint county-city task force will determine how the money would be spent.

Murray indicated that putting the effort to county voters would raise millions more and recognize the regional nature of homelessness.

News from Across the Nation is compiled by Charlie Ban and Mary Ann Barton, senior staff writers. Also contributing was Beverley Schlotterbeck, executive editor. If you have an item for News From, please email cban@naco.org or mbarton@naco.org.

WEST VIRGINIA
- Counties in the state are hoping a bill that could substantially reduce their jail costs makes a successful run through the Legislature and onto the governor’s desk for his signature.

House Bill 2845 would make the Division of Corrections responsible for the costs of housing and maintaining an inmate beginning the day after the individual’s conviction, according to a recent report in The Intelligence/ Wheeling News Register.

Under current law, inmates remain the counties’ responsibility until they are sentenced.

OHIO COUNTY Commissioner Randy Wharton, who was quoted in the report, said the bill would be positive for the county and could save about $100,000 per year.

- A non-profit organization started by a county sheriff has hit the big time, going statewide.

Crime Stoppers of RALEIGH COUNTY, the brainchild of then-Sheriff Frank Lavender, allows citizens to leave anonymous tips for police. From here on, it will be Crime Stoppers of West Virginia.

Current Raleigh County Sheriff Scott Van Meter said the name change reflects the organization’s service area, which has spread through-out West Virginia.

“They’ve helped us on three different murders, and no one’s identity has been compromised at any time,” he told The Register-Herald.

“The entire state has been involved in working together.”

SENATE INTRODUCES BILL TO TACKLE CHILDHOOD TRAUMA
The Trauma-Informed Care for Children and Families Act (S.774) would establish a federal task force to identify and evaluate best practices and fund their dissemination and implementation.

THREE BIPARTISAN LETTERS IN SUPPORT OF PILT SENT TO APPROPRIATORS LEADERS AND WHITE HOUSE OMB
The letters articulated how important Payments in Lieu of Taxes is to offset tax-exempt federal lands. Sixty-two percent of counties have federal public lands, and even though counties cannot collect property taxes on federal land, they still must provide critical services for county residents and millions of public lands visitors every year.

CHURCHES STEP IN TO BRIDGE CULTURAL GAPS FOR REFUGEES
From REFUGEES page 4

From ‘friends and family’ that boil down to things teenagers of any background would be doing,” Zvetzig said.

“The homelessness that’s resulted from the state’s legaliza-tion of marijuana has created more of a concern to me.

“It’s important not to overreact to any situation.”

Armstrong said he actively recruited the Somali population in Barron County to participate in the county’s placemaking initiatives — soliciting community input into the use and design of public spaces.

“Barron County Administration’s Jeff French saw his county’s Somali refugees’ drive to adjust to their new homes several years ago when he taught English as a Second Language and math to them.

“It was a hot summer day and the power went out — no lights, no air conditioning,” he said.

“I figured that would be it, they would just go home. We took a break and one of their leaders came up to me said, ‘We will stay, you will be able to teach. In Somalia, we go class under a tree.’

Smith said a major cultural bridge between the Chin refugees and the people of Louisa County was a Methodist congregation’s offer for the Chin to use their church on Sunday afternoons.

“They’re refugees for religious reasons, so it’s very impor-tant to them, and having their own church building lent them a sense of belonging,” she said. “Another dialect uses a Presbyterian church. So, people have been very welcom-ing.”

Speaking for the city of Columbus Junction, she said, “We are pretty conscious to take their point of view and say: ‘Wouldn’t it be nice to know people are glad you’re here? We hope it goes well.”

For many, they hope it’s the end of a long journey.

“They aren’t settled, they left home, were in a camp, now they’re here,” Smith said. “We want to tell them, ‘you’re home now.’”

The letters articulated how important Payments in Lieu of Taxes is to offset tax-exempt federal lands. Sixty-two percent of counties have federal public lands, and even though counties cannot collect property taxes on federal land, they still must provide critical services for county residents and millions of public lands visitors every year.

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Imagining a group of employees chatting over lunch. Kim talks about her daughter, a talented baton twirler who is preparing for an upcoming competition. The costumes are elaborate and Kim shares photos on her phone. She explains that the interview portion of the twirler competition is done in casual dress. The listeners immediately develop a mental image of the twirlers in khakis and polo shirts. No, the mom explains, casual dress in the twirling world means a holiday party dress that is mid-calf length, as opposed to a formal gown or twirling costume.

Twirling, like any other activity, sport or hobby, has its own language and terms. Organizations and departments have their own languages and terms, as well, and new employees usually figure things out over time. Perhaps it would be helpful if new hires would each receive a list of terms when hired, much like the long-laminated pages of plays football coaches refer to on the sidelines. One thing to include on the play sheet: a discussion about dress code and clarification of the word “casual.”

As part of onboarding a new employee, take time to discuss dress code. Discuss the expectations of the department. Be specific about items like casual day, open-toed shoes, sandals, Capri pants, sleeveless shirts, baseball caps, skirt length, and safety equipment. Does the dress code change due to weather? For example, does a snowy day allow an employee to wear snow boots all day, or should the employee be expected to change out of their snow boots when they get to the office?

Be aware of any discussion about dress as it relates to religion or ethnicity. Call HR immediately if that is the direction the conversation is taking.

It is a good practice to follow up on that initial conversation by taking an employee aside if it becomes necessary to advise about grooming, attire or appearance if it appears un-

The twirling attire conversation in the lunch room continued when Abby said that her sister wore “dress flip-flops” to an interview. What are dress flip-flops someone else asked? “They have beads or sparkles on them. You know, the kind you can wear to a wedding,” Abby replied. “You would wear flip-flops to a formal event?” another listener asked. “Why not?” someone responded. “I never would,” said a third.

The different generations in the lunch room obviously had conflicting feelings about dress flip-flops, and their inclusion in a job interview or a wedding. Even if the applicant you are interviewing doesn’t show up in their dress flip-flops for the occasion, you should remember to discuss the constraints of professional attire as they relate to your organization. After all, you don’t want to assume your new employee speaks “twirler” when you mention casual Friday.