



Uncertainty Top Challenge For Iowa Businesses

Workforce Still Rated A Major Concern In ABI's 2025 CEO Survey

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FROM THE CHAIR:

Focused Leadership, Forward Momentum

It's a true honor to serve as the 2025 chair of the Iowa Association of Business and Industry. I'm grateful for the opportunity to work alongside such a talented group of business leaders across the state, all committed to making Iowa the best place to live and do business.

As someone who has spent the last 20 years of my career in manufacturing and operations — and now in leadership at General Mills — I understand firsthand the importance of strong, sustained partnerships between Iowa businesses and the communities we serve. That's what ABI does best: convenes leaders, champions business, and helps

drive meaningful progress.

I want to thank outgoing Chair Chad Reece for his outstanding leadership and contributions. His work has set the stage for another productive and impactful year at ABI.

This month's cover story offers a timely look at how Iowa executives are navigating today's most pressing challenges — workforce constraints, economic uncertainty, and accelerating technology adoption. The perspectives you'll read, along with data from ABI's recent member survey, provide a helpful preview of the deeper discussions that will shape ABI's upcoming Executive Forum in August in Clear Lake.

Looking ahead, focus will remain on the issues that matter most to members: workforce, economic growth, innovation, and strong advocacy. Through ABI's statewide programming, public policy work, and member engagement, we'll continue to elevate Iowa's business climate — together.

As chair, I look forward to supporting this work in ways that are authentic to my role and grounded in the expertise I bring. I will remain a committed advocate for ABI's mission and its members.

Thank you for the trust you've placed in me. I'm proud to represent ABI and excited for the year ahead. ABI



Kellan Longenecker
ABI Chair
General Mills

EXPERT ADVICE:

Employee Stock Ownership Plans: A Strategic Succession Solution for Iowa Businesses

More than 140 Iowa companies have successfully implemented Employee Stock Ownership Plans (ESOP), creating over 30,000 new employee owners across the state. These structures represent a sophisticated approach to business succession planning, offering owners a tax-efficient pathway for transitioning ownership while maintaining operational continuity.

Understanding ESOP Fundamentals

Employee Stock Ownership Plans function as strategic succession vehicles that facilitate the creation of employee-owned enterprises. The structure operates through a trust mechanism that holds company shares on behalf of employees, effectively aligning workforce interests with long-term organizational success. This alignment typically results in enhanced employee engagement and improved retention rates.

The ESOP model delivers dual benefits: it provides employees with meaningful retirement savings opportunities and potential financial participation in company growth, while simultaneously offering business owners a structured method

for gradually transitioning ownership. The approach preserves established business culture and operational continuity during the succession process.

Tax Advantages and Financial Benefits

ESOPs leverage significant tax advantages that can enhance liquidity options for business owners without triggering immediate capital gains tax consequences. This tax-efficient structure addresses common succession challenges by balancing owner exit strategies with workforce incentives, ultimately creating a sustainable ownership model that promotes employee wealth accumulation while facilitating ownership transition.

Iowa Economic Development Authority Support

The Iowa Economic Development Authority (IEDA) provides substantial support for businesses considering ESOP implementation. The agency assists Iowa business owners with the critical first step of the ESOP process: conducting a comprehensive feasibility study performed by an independent financial professional.

- Reimburses 50% of feasibility study

costs, up to a maximum of \$25,000.

- Provides reimbursement through a two-stage process: 50% upon completion of the feasibility study and the remaining 50% following successful ESOP formation.

Implementation Considerations for Mid-Sized Firms

Successful ESOP implementation in mid-sized organizations requires careful attention to legal and financial compliance requirements. Critical considerations include accurate company valuation and strict adherence to Employee Retirement Income Security Act (ERISA) regulations.

Effective ESOP design necessitates a balanced approach to share allocation, voting rights, and employee incentives to cultivate a genuine ownership culture. Organizations must establish ongoing monitoring protocols and maintain flexibility to make necessary adjustments in response to evolving company objectives and changing market conditions.

Maximizing ESOP Success

The most successful ESOP implementations focus on aligning stakeholder interests to create sustainable succe-



Brian Crotty
Managing Director
HDH Advisors, LLC

sion outcomes. This requires thoughtful consideration of employee communication strategies, ongoing education about ownership responsibilities, and the development of governance structures that support the employee-ownership model.

By exploring these fundamental elements and maintaining focus on long-term objectives, organizations can maximize ESOP benefits while creating a succession strategy that serves the interests of all stakeholders—owners, employees, and the broader business community. ABI

FROM THE FOUNDATION:

Inspiring Iowa's High Schoolers: A Look Inside Business Horizons

For over four decades, Business Horizons, a high school innovation simulation, has been impacting students from across Iowa. The five-day program takes place on a college campus, bringing together students to create their own businesses. With teamwork, expert industry guidance, and strategic thinking, participants gain experience that helps them develop into future leaders.



Jackson Campbell

Jackson Campbell, a senior at East Waterloo High School, took part in Business Horizons in 2024. He was selected to be a Student Ambassador for 2025 to welcome, encourage and guide students through the program. We recently spoke with Jackson to hear his takeaways on why Business Horizons and leadership experiences are essential for high school students.

What inspired you to initially join Business Horizons? "I was looking for something I could do over the summer that would provide me a professional experience as well as give me the opportunity to connect with amazing people. I suppose I ended up in the right place!"

What's a standout moment from the program that you will never forget? "My favorite memory from Business Horizons would be the field trips. You and your friends all load up into a bus and you go tour actual workspaces and meet with actual experienced professionals who can give you advice and mentorship."

What skills and insights from the program have you continued to use today at school or at work? "I will always value the time management and planning skills I learned from Business Horizons. In that small week you have so much you need to do, proper planning is absolutely necessary. I still find myself using these skills and I don't see myself stopping."

Were there any unexpected takeaways from the program that you didn't realize were valuable until you had left Business Horizons? "The coolest part of Business Horizons was how they made me think. I didn't realize it till afterwards but through our teams and problem solving I learned to think in more creative ways."

How would you describe the program in one word and why? "I would have to say ignition. The week you spend working with your peers is like a wake-up call. The communication, teamwork, and commitment put into your work sparks a sense of creativity and confidence."

We are excited to celebrate another successful Business Horizons this year and are joined with 60+ high school students, 70+ volunteers, and six Student Ambassadors. When asked why he was eager to return as an ambassador, Jackson shared, "Business Horizons is full of amazing people who genuinely want to see you succeed and that support is so important. I was so excited to have this opportunity to be part of that support."

Stay tuned for more engaging opportunities for high schools to get involved, learn, and see firsthand why Iowa is the place to be. ABI

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Uncertainty Top Challenge For Iowa Businesses

Workforce Still Rated A Major Concern In ABI's 2025 CEO Survey

BY EMERY STYRON

Uncertainty, be it due to geopolitical conflict, global market turmoil or rapid shifts in federal government policy, has replaced workforce attraction and retention as the biggest challenge facing leaders of Iowa's biggest companies, according to results of ABI's annual CEO Survey.

Fifty-nine percent of the respondents to the 2025 survey chose "uncertainty" from a list of challenges, compared to 46% who chose "workforce." That's a marked change from 2024, where 51% of the 74 responding CEOs ranked workforce as their biggest challenge.

Survey results from this year also show a more bullish outlook on Iowa's economy than on the nation's. Sixty-one percent of respondents rated Iowa's economy as "stable," 23% rated it "strong" and just 13% rated it "weak." In contrast, 50% rated the U.S. economy "stable" and 34% rated it "weak," with just 13% calling it "strong" and 1% rating it "very strong."

Other data points from the survey:

- The number of Iowa CEOs who say their business is growing is almost equally matched by those who say their business is flat, with more than 15% seeing downturns or struggles.
- Acceptance of artificial intelligence (AI) by Iowa businesses is increasing. Some 96% of respondents indicated they were either considering, starting to implement or are already integrating

AI applications and technology into their operations, compared to a 70% positive response last year to a similar question.

Survey data on tariff impacts and opinions, health insurance premium trends, work-based learning partnerships and open-ended responses about policy and ABI support will be shared in full at ABI's Executive Forum in August.

For perspective on how Iowa's business leaders are managing in the current environment, ABI asked CEOs of three ABI member companies to share their insights.

Navigating Challenges

"I hate not to say workforce. Anybody in Iowa and manufacturing will face workforce issues," said Tyler Tamisiea, president of Spencer-based Tecton Industries, a privately-held, family-operated manufacturer of tight-tolerance and complex machined parts for defense and other industries. "Uncertainty in global markets, all the geopolitical issues" are an even bigger challenge, he said. "Markets are shifting so fast."

Uncertainty is also the major concern for Michelle Jensen, president and CEO of employee-owned Rayser Holdings. The Cedar Rapids company operates three businesses: CarePro, a health care provider with a compounding pharmacy, home medical equipment and supplies and home infusion services; Midwest Memorials, offering monument sales and service; and J-TEC Associates,

a manufacturer of flow meters for internal combustion engines.

"There's always change in business, but in the last couple of months, we're just kind of bouncing. The decision changes all the time," Ms. Jensen said, referencing the Trump Administration. "Previously when a decision was made, whether you like it or not, it was a decision you could deal with. With the new administration, there's a decision and you start down a path; then a different decision and you start going down another path. We're in a state of languishing. You're kind of hesitant on what decision to make."

In an email, Dawn Ainger, chairman and CEO of Cedar Rapids-based Genova Technologies, responded to the question about the biggest challenge facing her business by talking instead about a challenge facing customers. "Genova is doing very well. Many of our customers are needing to make their equipment 'smart', which is Genova's expertise. Also, many of our customers have lots of data, but are not sure what to do with it. They know the data is valuable, but how to turn that data into business intelligence is beyond their grasp."

Genova, which provides customized software solutions and services for clients in the avionics, defense, health, and commercial markets, "has the skills and experience to make equipment 'smart' and to turn data into business intelligence, so business is booming right now," Ms. Ainger added.

Tecton and Rayser both focus on "con-

trolling the controllables," as Ms. Jensen puts it, to keep their teams and operations focused during turbulent times.

"We're just being purposeful in the decisions we can make about the things we can control. We're a very transparent organization. We share all the financials and lots of information with our employee-owners. We hope that helps. Sometimes it's maybe too much of a weight to put on them but we're happy to sit down with them at any time and explain things," she said.

"There's so much noise. We focus on what we can control, tightening our internal processes, staying agile and building strength in our key areas." Continued investment in technology and automation allows Tecton to "maximize flexibility," said Mr. Tamisiea. Partnering with CI-RAS at Iowa State University, Tecton has also implemented 5S lean practices and a procurement assessment in purchasing group to improve its operations.

Finding Paths To Growth

Tecton, Rayser and Genova each see opportunities for growth.

For diversified Rayser, it's a mixed bag. Ms. Jensen is waiting to see how changes to Medicaid and Medicare in the "one, big, beautiful bill" recently passed by Congress and signed by President Trump, will affect CarePro's business. For Midwest Memorials, tariffs on granite imported from India are a concern. Customers are also delaying orders for monuments due to economic uncertainty, she said.



On the positive side, Rayser's J-TEC unit is a vendor for a component on the M1 Abrams tank. "As government spending increases, we will see an increase in that business," Ms. Jensen said.

Overall, Rayser's business has held steady through the first half of the year. "Part of our goal is to grow through acquisitions. We're not limiting ourselves," said Ms. Jensen. Rayser is looking to add to its current businesses or diversify, focusing on companies in Iowa where owners are looking to sell and the ESOP option would be a good fit.

Mr. Tamisiea rates the overall business outlook as "stable," adding that he's "cautiously optimistic on the third and fourth quarters and going into 2026."

"Defense and space and aerospace has been a growth area for us," he said.

With more than 90% of its business coming from outside of Iowa, Tecton maintains a global focus. "Every day we're having discussions with customers from all over world, places like Germany, Asia, Mexico. We are a very long-term planning organization."

The outlook is also positive at Genova. "For the technology sector, it is looking good," said Ms. Ainger. "The tariffs don't affect Genova since we are a software company with our entire staff in the U.S."

Opportunities In AI

AI will be "a disruptor for the next decade to the technology area, but for Genova, we see it as a disruptor in a positive sense," Ms. Ainger said.

"Some of our customers have been asking, 'Won't software be created by AI in the future and you'll be out of a job?' The answer is 'No, not if you use AI to make software and systems faster'. That's what Genova is doing. Genova has been using AI to generate code automatically for years."

She explains: "AI needs a model to generate useful code. Businesses need software engineering to create those models so that we can generate code for them. In addition, Genova is using AI to take databases of text, such as customer service reports and transcripts, and turn them into meaningful data."

At Rayser, Ms. Jensen is seeing AI's benefits. "It doesn't impact all our companies the same. We are investing in platforms that can use it. It will help people do more, quicker. We haven't found that it will replace positions that we have."

The biggest effect, she said, is "probably within healthcare," where AI can take dictation and translate the information into notes required for insurance. When CarePro receives information regarding a person's health insurance that needs to go into its computer system, AI can pull it in directly with no need to manually to type it, saving time and reducing errors.

"AI is helping Tecton leverage advanced manufacturing technology," said Mr. Tamisiea. "We see AI playing a very strategic role in our future. We're using AI to help drive digital transformation in automation, workforce development and data integration."

"It has a lot to do with data interpretation and integration," he explained. "It's taking data from the shop floor and integrating it into your environment. Ultimately, AI drives efficiency and precision across the rest of the operation."

Workforce still an issue

Workforce may not be the top challenge this year, but it's still top of mind for most, if not all business leaders. Tecton, Genova and Rayser are among the many Iowa businesses partnering with schools and colleges to develop a skilled workforce and opportunities for young Iowans.

"Genova has offered internships for decades," said Ms. Ainger. "We really appreciate the State of Iowa's program to help Iowa businesses keep Iowa students in Iowa after graduation."

Rayser's internships and real-world work experience efforts are mainly created through Kirkwood Community College's respiratory therapy program. CarePro unit's home infusion service also utilizes pharmacists-in-training from the University of Iowa.

Tecton offers internships with engineering majors in the state. For example, an ISU student is filling an internship position on shop floor, Mr. Tamisiea said. Tecton also participates in a two-year apprenticeship program with Spencer High School.

"We absolutely find it valuable," he said. "We're doing it to develop a pipeline of skilled workers with real world experience. ABI



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WHAT'S TRENDING:

Retirement Plan Updates: Key Legislative Changes for Plan Sponsors

As a Plan Sponsor, staying up to date on retirement plan regulations is essential to ensuring compliance and maximizing benefits for participants and beneficiaries. Legislative changes in recent years, including provisions from the SECURE Act and the SECURE 2.0 Act, have introduced significant changes that could impact how you manage your company's retirement plan.

Mandatory Auto-Enrollment For New Plans

New 401(k) and 403(b) plans must automatically enroll employees at a minimum contribution rate of 3%, increasing by 1% annually up to at least 10% (but no more than 15%). Businesses with fewer than 10 employees or those less than three years old are exempt.

Increased Catch-Up Contributions

Employees aged 50 or older can make additional catch-up contributions. Individuals aged 60 to 63 will see their catch-up contribution limit increased to the greater of \$10,000 or 150% (indexed for inflation). However, high earners (those earning over \$145,000) in certain retirement plans must make catch-up contributions on a Roth basis, meaning after-tax dollars.

Emergency Savings and Withdrawals

Employers can now offer an emergency savings account linked to retirement plans, allowing non-highly compensated employees to save up to \$2,500 in a Roth account. Additionally, participants can withdraw up to \$1,000 annually for emergency expenses without penalties.

Long-Term Part-Time Employees (LPTs)

Under the SECURE Act, LPTs must be eligible to participate in applicable retirement plans after reaching age 21 and completing at least 500 hours of service in each of the three consecutive 12-month computation periods. The SECURE 2.0 Act reduced the consecutive 12-month computation periods to two years.

Final Thoughts

There are numerous additional changes resulting from the SECURE Act and the SECURE 2.0 Act that Plan Sponsors should familiarize themselves with. These changes present opportunities (and in some cases challenges) to enhance employee benefits while taking advantage of financial incentives. To ensure compliance and make the most of these updates, consult with your retirement plan advisor or legal counsel to tailor your plan strategy. **ABI**



Caleb Brus

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EVENT REWIND:

Taking Care of Business Conference

June 10-12 | Council Bluffs

For the first time in its 122-year history, the Iowa Association of Business and Industry (ABI) brought its flagship event, the Taking Care of Business Conference, to Council Bluffs—and the city delivered.

More than 400 business leaders from across Iowa and the Midwest gathered June 10–12 for three days of powerful keynotes, peer-led breakout sessions, and high-value networking. The conference featured nationally recognized speakers including Carolyn Lee of the Manufacturing Institute, Michael Happe

of Winnebago Industries, and leadership expert Shannon Huffman Polson.

Back for the second year was the live announcement of the Coolest Thing Made in Iowa, presented by ABI and MidWestOne Bank. John Deere's CP770 Cotton Picker, manufactured in Ankeny, received the 2025 award.

With a strong showing of business resilience, innovation, and statewide collaboration, this year's conference reaffirmed ABI's commitment to advancing Iowa's business climate. Council Bluffs—steeped

in history and growing in economic momentum—proved to be a fitting host for the event's bold agenda. ABI

Participant Testimonials:

The ABI Conference never disappoints! Outstanding content that can be used in business immediately.

- Amy Jones,
Agri-Industrial Plastics Company

The ABI 2025 Annual Taking Care of Business Conference was outstanding, as always! The agenda, speakers and sessions were all great. The ABI staff was amazing! And, the networking/social opportunities were my favorite part of the event. Renewing and deepening personal and business relationships and building new ones is what the Conference is all about. Another great success - and I was glad to be a part of it!

- Chris Sackett, BrownWinick Law Firm



CAPITOL BUSINESS:

What Do You Want the Future of Business in Iowa to Look Like?

The theme for the July Business Monthly is the Annual CEO Survey, with reporting on trends in business, the business climate and perspectives from key industry voices. One purpose for highlighting the survey is to educate readers and public policymakers on the state of business in Iowa. It's hoped that the collective knowledge will serve as a guide to future public policy.

Your ABI public policy team will use the information to educate policymakers as well. In addition to the survey, ABI also convenes industry experts for feedback on specific aspects of policy affecting membership.

Next month, ABI will hold Public Policy Committee meetings at the ABI offices in Des Moines. As an ABI member, you or someone from your team is encouraged to participate and provide the expertise vital to ensure that we continue to improve the competitiveness of the business climate in Iowa.



JD Davis
Vice President, Public Policy
ABI
jddavis@iowaabi.org

We seek input in five specific issue areas:

1. **Workplace and Product Safety | August 5**

Most recently this committee has forwarded public policy recommendations that have become law affecting Iowa's drug testing law, tort reform for medical employers and trucking companies as well as managing costs and creating predictability in workers compensation cases.

Guest Speaker: Larry Johnson, Director - Iowa Department of Inspections, Appeals, & Licensing
2. **Employment and Workforce | August 14**

New laws relating to work-based learning, expansion of apprenticeship programs, childcare solutions and ongoing support for workforce housing incentives all started as initiatives of this committee. Policy and tax rate changes for Iowa's unemployment system started in this committee.

Guest Speaker: Beth Townsend, Director, Iowa Workforce Development
3. **Environment | August 19**

This committee recently saw success in limiting arbitrary air dispersion modeling not required by federal or state law, saving expanding businesses regulatory burdens at the time of investment.

Guest Speaker: Ed Tomey, Division Administrator, Iowa Department of Natural Resources

4. **Economic Growth | August 21**

A two-year effort of this committee saw the enactment in 2024 of a MEGA-site incentive package allowing Iowa to compete with other states in landing billion-dollar investments in the Iowa economy.

Guest Speaker: Debi Durham, Director of the Iowa Economic Development Authority and Iowa Finance Authority
5. **Tax | August 26**

Business taxes today are lower because of the work of this committee. Employers structured as pass-through entities will see a flat 3.8% income tax rate, and corporate filers are ahead of schedule to a flat 5.5% rate in just a few tax cycles. Like 2025, the 2026 Legislative Session will focus on property taxes.

Guest Speaker: TBD

Thanks to you, the ABI member companies, that have participated in the public policy committee process. Your engagement has clearly led to an improved business climate in Iowa. Please consider continuing those efforts. And for member companies that have not participated, please consider picking a committee and getting involved.

More information is available at iowaabi.org/events. ABI

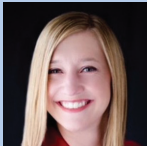
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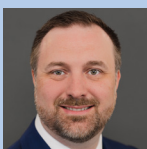
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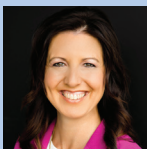
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