

“There she stands, proud in all her glory.”

Missouri County Record

Fall 2014



**Knox County Courthouse,
Edina, Mo.**

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Knox County

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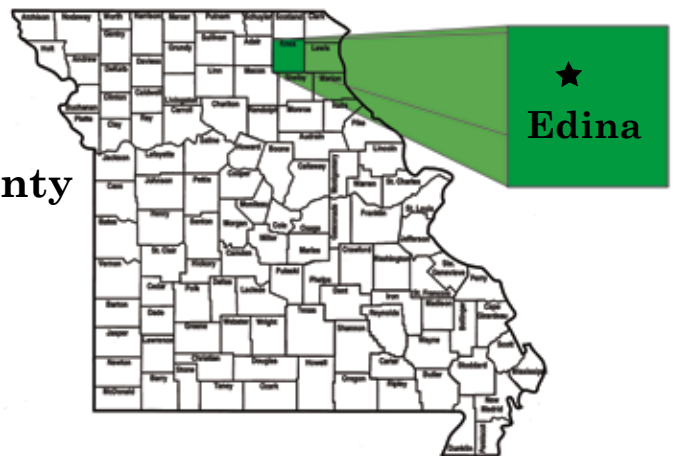
Missouri Courthouses: Building Memories On The Square

In 1848, Knox County officials built the county's first courthouse, a simple, two-story, 40-by-30 ft. building. Fire destroyed that building on Christmas Eve 1885. Arson was strongly suspected, but no arrests were made.

The county functioned without a courthouse for the next nine years. In 1934, a committee charged with exploring the possibility of securing a Works Project Administration (WPA) grant commissioned preliminary sketches from a St. Louis architect. The committee submitted these plans to the WPA and then waited until it received approval

from Washington before it announced the proposition of building the new courthouse to the public.

The voters passed the bond issue as required, and with the complete funding assured, Knox County officials formally approved the architect's design and quickly ordered work to begin on the building. Thus, a clandestine meeting with an architect early in 1934—a maneuver that would have attracted criticism under other circumstances—led to a dedication ceremony of the new courthouse only 14 months later, in September 1935.



Knox County



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The Missouri Association of Counties, founded in 1972, is a nonprofit corporation and lobbying alliance of county elected and administrative officials who work to improve services for Missouri taxpayers. The board of directors meets on the third Wednesday of designated months in Jefferson City to promote passage of priority bills and monitor other legislation before the state General Assembly and the United States Congress. The Missouri County Record is produced four times annually by the association staff. Subscription rates for non-association members are \$15 per year prepaid. Rates for association members are included in membership service fees. All articles, photographs and graphics contained herein are the property of the association and may not be reproduced or published without permission. Advertising rates are available upon request.

Important Dates

The 57th Annual Missouri S&T Asphalt Conference will be held on Tuesday and Wednesday, Dec. 9-10, 2014, at the Missouri University of Science & Technology.

For conference program information contact Dr. Dave Richardson, conference director (573-341-4487 or richarddd@mst.edu).

The MAC Annual Conference and Expo will be held Nov. 23-25, 2014, at Tan-Tar-A.



The MAC Legislative Conference will be April 13,

2015, at the Capitol Plaza Hotel in Jefferson City.



Ron Houseman, Taney County presiding commissioner and member of NACo's Executive Committee, swears in NACo President Riki Hokama, council member, Maui County, Hawaii.

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MAC County Officials Receive Recognition

Rita Milam, Scott County clerk, was recently named to the Missouri Public Entity Risk Management Fund (MOPERM) Board of Trustees. Milam has served as county clerk for 20 years and has held government positions for 30 years.

MOPERM was created by the General Assembly in 1986 (*RSMo* 537.700) in response to a liability insurance crisis that left many public entities unable to afford adequate protection. Commonly known as a “shared risk pool,” MOPERM is a self-insurance fund offering Missouri local governments coverages at reasonable and stable costs. Consistency of pricing is a hallmark of the shared-risk concept.

For 26 years, MOPERM has consistently provided eligible public entities with broad liability coverages to meet their unique exposures and coverage challenges. In 2003, in response to members’ increasing coverage needs, the Board of Trustees voted to expand the coverage lines to include property and crime. Presently, MOPERM meets the property and liability needs of close to 900 participating members.



Rita Milam

Stephen Holt, Jasper County collector, received the “Victor E. Martinelli Outstanding County Treasurer Award.” The award is presented annually by the National Association of County Collectors, Treasurers and Finance Officers (NACCTFO), an affiliate of the National Association of Counties (NACo), to a person who has been an active member of NACCTFO for at least two years and who serves as a leader in his/her home state and as a professional of the highest caliber in the operation of his/her own county office.

“I am extremely honored and humbled to receive this award,” said Holt. “I would not have received this award if it weren’t for my great staff. You can only be as successful as your staff allows.”

Holt is a past president of NACCTFO. He has also served as president of the Missouri County Collectors’

Association, in addition to president of the Missouri Association of Counties. He currently serves as the Missouri representative on the NACo board of directors and serves as chairman of the NACo Audit committee and a member of the Finance Committee.



Steve and Cathy Holt

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Counties Rally To Sustain Governor's Vetoes Of Sales Tax Exemption Bills

Missouri county budgets had a lot riding on this year's veto session. Counties faced and won the battle that could have cut millions of tax dollar funds. Thanks to the persistence of county officials and other local government entities, a major legislation crisis was averted.

During the last day of the 97th General Assembly Second Regular Session, a number of sales tax bills slipped through the chaotic cracks. Legislators didn't take into account the long-term consequences these bills would not only have on Missouri counties, but also on the state's municipalities and schools. Emergency services, law enforcement protection and repairs to roads and bridges all stood chance to take major cuts.

Counties are funded through grants, fees and property and sales

taxes; the majority is made up of sales taxes. Legislators also failed to remember any county sales tax exemption results in a higher property tax (*RSMo* 67.500-67.547).

The governor vetoed 10 bills on June 24; in addition he withheld \$641.6 million in general revenue expenditures, which would have had a major impact on the state's budget. Four of these bills were detrimental to county government:

1. **SB 584**

- A **state and local sales tax exemption for data storage/processing businesses.**
- A **state and local sales tax exemption for the energy and equipment used in electric distribution.**
- Modified application of state and **local sales taxes on**

admission to recreation and amusement venues.

2. **SB 693 Local sales tax exemption for vehicles 10 years old and older.**

3. **SB 662** Requires the Missouri Department of Revenue to notify sellers if there has been a **change in the interpretation of sales tax laws** that modifies which items that are taxable. If the department fails to notify a seller of the change, the seller will not be liable for the additional taxes to be collected until the seller is notified.

4. **SB 612** Requires the Missouri Department of Revenue to notify sellers if there has been a **change in the interpretation of sales tax laws** that modifies which items

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that are taxable. In addition, the bill gives a state and **local sales tax exemption for commercial laundries.**

The governor vetoed these bills, which he named the “Friday Favors,” due to their special business interests. These bills would have overridden measures Missouri citizens voted to put in place over the years. In addition, they would have taken away local taxation control.

MAC joined efforts with the 48-member Coalition for Missouri’s Future — a coalition of local governments, business, labor, education, healthcare, and civic organizations who came together to oppose these measures. The Missouri Municipal League and the Missouri School Boards Association were part of the large group. Many of the other groups opposed an override of all of the 10 bills. Cities and counties zeroed in on the four mentioned above.

In addition to the coalition, county officials worked cohesively, as well as with the governor. Numerous conference calls and meetings were held. Legislators received countless calls and letters in opposition to overturning the governor’s vetoes. The governor personally and privately met with the County Commissioners Association president on Sept. 18 in Cape Girardeau to extend his appreciation and gratitude for everyone’s hard work.

At press time, the governor released all \$9.876 million in withheld assessment maintenance funding. This represents the full \$3 per parcel reimbursement amount. Additionally, \$1.756 million in withheld prisoner per diem reimbursement was also released. While this is just a portion of the little over \$5 million restriction, the governor’s office indicated that if the state’s revenue intake improves, additional funds will be released throughout the year.

Livingston County Officials banded together and sent a unified message to their legislators...

1. The bills were **not properly vetted** during the legislative session.
2. **Long-term consequences** to state and local government finances were not fully considered.
3. There will be a significant **negative impact** to our **local county budget**.
4. Funding will be threatened which is needed to provide the following **local services: law enforcement, roads and bridges and all county services.**
5. This constitutes as an **unfunded mandate** when we still have the responsibility to provide these services with reduced funding.
6. This is another endeavor to **erode local control.**

How can you estimate the basic negative impact for your county?

The governor’s office suggested the impact could be up to **\$351 million** to local governments. *The actual impact will vary from county to county.*

The **Pettis County Commissioners** estimated the loss of revenue for the **sales-tax exemption on 10 plus year-old-vehicles (SB 693).**

1. Sales tax is 1% (1/2 general revenue and 1/2 road and bridge).
2. The estimated average of the sale price on a vehicle 10 years or older would be **\$4,000.**
3. It was estimated that 100 vehicles 10 years or older would be sold/purchased monthly.

That would be an estimated \$48,000 a year for the county alone.

Estimates are based on the number of used car lots in Pettis County, the age of vehicles in the county, and an auto wholesale auction company that sells mostly older vehicles.

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1/2 Percent More Revenue Projected For FY '15 CART Funds

Missouri Department of Transportation (MoDOT) officials project that for FY '15 each penny of the state gas tax is expected to bring in \$39 million. With the total gas tax set at 17 cents, that means \$663 million will be divided among the state, counties and cities for road and bridge maintenance and repair.

For 2015, the county share of the gas tax is projected to be approximately \$77.4 million. MoDOT also projects the county intake from the '15 motor vehicle sales/use tax will be \$14.3 million. Finally, they project vehicle fees for the new state fiscal year will net counties an estimated \$10.7 million.

Total county revenues from these three sources should be approximately \$102.4 million.

To compute your county's portion of 2015 County Aid Road Trust (CART) revenues, you may simply use the \$102.4 million times your new percentage share listed on this page.

Example #1 (for Cape Girardeau County)

$$\text{\$102.4 million} \times .0090 = \text{\$921,600}$$

If, however, you want to know the breakdown from each of the three sources that make up county CART revenues, use the following steps:

Example #2 (for Cape Girardeau County)

Gas Tax Revenues
 $\text{\$77.4 million} \times .0090 = \text{\$696,600}$

Motor Vehicle Sales/Use Tax Revenues
 $\text{\$14.3 million} \times .0090 = \text{\$128,700}$

Motor Vehicle Fees
 $\text{\$10.7 million} \times .0090 = \text{\$96,300}$

The tally of these three figures will approximate the amount in Example #1 and provide your county's estimated CART revenues for the state's FY '15 year.

County Aid Road Trust (CART) Funds

CART Funds are apportioned to counties on the basis of two factors: one-half of the funds are credited to the county based on the ratio that its road mileage bears to the total county road mileage in the unincorporated areas of the state, and one-half is credited to the county based on the ratio that its rural land valuation bears to the rural land valuation of the entire state. Total 2014 Missouri county road mileage is 73,510. Total 2014 assessed valuation in the unincorporated areas is \$22,664,964,805.

The CART distribution percentages for 2015 (shown in the accompanying table) are based on these 2014 figures.

County CART Percents For 2015 Budgeting

Adair	.0058	Linn	.0056
Andrew	.0064	Livingston	.0051
Atchison	.0054	McDonald	.0067
Audrain	.0077	Macon	.0073
Barry	.0118	Madison	.0031
Barton	.0061	Maries	.0040
Bates	.0083	Marion	.0051
Benton	.0072	Mercer	.0035
Bollinger	.0051	Miller	.0079
Boone	.0152	Mississippi	.0036
Buchanan	.0054	Moniteau	.0049
Butler	.0104	Monroe	.0058
Caldwell	.0051	Montgomery	.0053
Callaway	.0143	Morgan	.0116
Camden	.0257	New Madrid	.0075
Cape Girardeau	.0090	Newton	.0108
Carroll	.0074	Nodaway	.0101
Carter	.0029	Oregon	.0046
Cass	.0124	Osage	.0052
Cedar	.0054	Ozark	.0061
Chariton	.0066	Pemiscot	.0053
Christian	.0130	Perry	.0055
Clark	.0045	Pettis	.0099
Clay	.0079	Phelps	.0080
Clinton	.0061	Pike	.0054
Cole	.0102	Platte	.0136
Cooper	.0051	Polk	.0081
Crawford	.0062	Pulaski	.0078
Dade	.0049	Putnam	.0046
Dallas	.0063	Ralls	.0049
Daviess	.0061	Randolph	.0075
DeKalb	.0059	Ray	.0069
Dent	.0058	Reynolds	.0073
Douglas	.0062	Ripley	.0040
Dunklin	.0074	St. Charles	.0335
Franklin	.0200	St. Clair	.0056
Gasconade	.0051	St. Francois	.0075
Gentry	.0046	Ste. Genevieve	.0066
Greene	.0317	St. Louis	.1009
Grundy	.0040	Saline	.0068
Harrison	.0066	Schuyler	.0026
Henry	.0071	Scotland	.0041
Hickory	.0042	Scott	.0046
Holt	.0043	Shannon	.0056
Howard	.0035	Shelby	.0049
Howell	.0107	Stoddard	.0098
Iron	.0040	Stone	.0116
Jackson	.0092	Sullivan	.0046
Jasper	.0127	Taney	.0115
Jefferson	.0379	Texas	.0088
Johnson	.0125	Vernon	.0087
Knox	.0042	Warren	.0066
Laclede	.0076	Washington	.0051
Lafayette	.0075	Wayne	.0050
Lawrence	.0095	Webster	.0085
Lewis	.0041	Worth	.0021
Lincoln	.0103	Wright	.0061



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New “Waters Of The U.S.” Could Greatly Impact Counties

On April 21 the U.S. Environmental Protection Agency (EPA) and the U.S. Army Corps of Engineers (Corps) jointly released a new proposed rule – Definition of Waters of the U.S. Under the Clean Water Act – that would amend the definition of “Waters of the U.S.” and expand the range of waters that fall under federal jurisdiction. Counties could feel a major impact as more waters become federally protected and subject to new rules or standards.

Counties are concerned about the scope of what waters fall under federal regulation since many counties own and maintain public safety infrastructure ditch systems — roadside, flood control channels, stormwater, and drainage — which are used to funnel water away from low-lying roads, properties and businesses to prevent accidents and flooding incidences. Counties are responsible for building and maintaining 45 percent of public roads in 43 states. These responsibilities can range from intermittent maintenance, such as snow plowing, debris cleanup, short-term paving and surface repairs to maintenance of traffic safety and road signage, and major long-term construction projects. Many of these road systems are in very rural areas. Of the nation’s 3,069 counties, 50 percent (1,542) serve counties with populations below 25,000 residents. Any additional cost burdens are challenging to these smaller governments, especially since more rural counties have the most road miles and corresponding ditches.

NACo and legislators have a plan to combat the act with HR 4965, a bill that would prevent the Obama Administration from moving forward with its “Waters of the U.S.” guidance. The House Transportation and Infrastructure Committee passed HR 4965 by a vote of 33-18 on June 7. Supported by NACo, H.R. 4965 was introduced in May by a group of representatives, including Republican and Democrat leadership of the House Transportation and Agricultural Committees. The bill has 68 co-sponsors.

“Under this new regulation, the Corps of Engineers will have control of all county ditches and minor streams leading to the ditches,” said Cape Girardeau County Commissioner Paul Koeper. “If we thought the 404 permits were troublesome

Background Information

- The Clean Water Act covers “navigable waters,” which the Act defines as “waters of the United States including the territorial seas.”
- The scope of Clean Water Act jurisdiction affects all Clean Water Act programs, including pollutant permitting (§402), permitting for dredged or fill material (§404), and oil spill prevention (§311).
- The Clean Water Act’s objective is to restore and maintain the physical, chemical, and biological integrity of the nation’s waters.
- Remember: CWA covers “navigable waters,” defined in the statute as “waters of the United States including the territorial seas.”
- The statute does not further define “Waters of the U.S.,” but leaves it to Corps and EPA to add detail through rulemaking.
- The current regulatory definition is essentially unchanged since the late 1970s.

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to acquire, this program could slow the process considerably. No one knows the effect this will have on counties with (MS4) Municipal Separate Storm Sewer Systems, but could only guess, it won't be good. Counties maintain several miles of roadside ditches annually, and it will be a nightmare if it is policed by the Corps of Engineers. I believe the Corps of Engineers has enough on its plate to take care of the major streams and rivers without going more inland."

Why "Waters of the U.S." Regulation Matters to Counties

- **Seeks to define waters under federal jurisdiction:**

The proposed rule would modify existing regulations, which have been in place for over 25 years, regarding which waters fall under federal jurisdiction through the Clean Water Act (CWA). The proposed modification aims to clarify issues raised in recent Supreme Court decisions that have created uncertainty over the scope of CWA jurisdiction and focuses on the interconnectivity of waters when determining which waters fall under federal jurisdiction. **Because the proposed rule could expand the scope of CWA jurisdiction, counties could feel a major impact as more waters become federally protected and subject to new rules or standards.**

- **Potentially increases the number of county-owned ditches under federal jurisdiction:** The proposed rule would define some ditches as "Waters of the U.S." if they meet certain conditions. This means that more county-owned ditches would likely fall under federal oversight. In recent years, Section 404 permits have been required for ditch maintenance activities such as cleaning out vegetation and debris. **Once a ditch is under federal jurisdiction, the Section 404 permit process can be extremely cumbersome, time-consuming and expensive, leaving counties vulnerable to citizen suits if the federal permit process is not streamlined.**

- **Applies to all Clean Water Act programs, not just the Section 404 program:** The proposed rule would apply not just to Section 404 permits, but also to other Clean Water Act programs. Among these programs — which would become subject to increasingly complex and costly federal regulatory requirements under the proposed rule — are the following:

1. **Section 402 National Pollution Discharge Elimination System (NPDES) program**, which includes municipal separate storm sewer systems (MS4s) and pesticide applications permits (EPA Program),

2. **Section 303 Water Quality Standards (WQS) program**, which is overseen by states and based on EPA's "Waters of the U.S." designations, and

3. Other programs including **stormwater, green infrastructure, pesticide permits** and **total maximum daily load (TMDL) standards.**

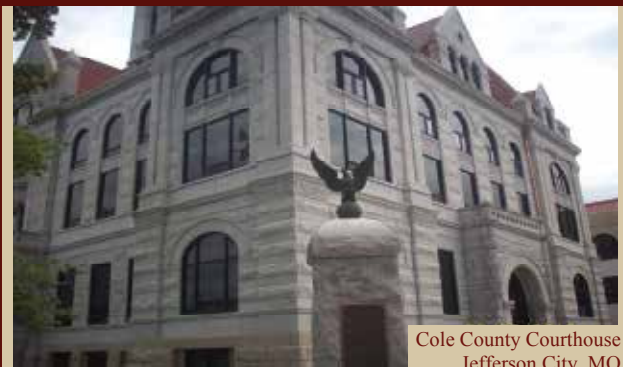
Take Action

Submitting comments on the proposed rule, identified by Docket ID No. EPA-HQ-OW-2011-0880, can be done by one of the following methods:

- Federal e-Rulemaking Portal: <http://www.regulations.gov>. Follow the instructions for submitting comments.
- Email: ow-docket@epa.gov. Include EPA-HQ-OW-2011-0880 in the subject line of the message.



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A Reminder For The Non-“Use” Tax Counties

Some Of Your Local Sales Tax Revenue Could Be In Jeopardy!

In July of last year, Governor Jay Nixon signed two new laws into effect that provided **temporary relief to counties who do not have a “use” tax in place**. These laws pertain to local taxation of out-of-state motor vehicle and marine purchases, as well as to purchases of these items made between individuals in-state.

The laws affect counties that do not have a “use” tax. The relief the laws offer is short-term, however, only until November 2016.

The laws take local taxation on car and boat purchases made across state lines, as well as those made between individuals in-state, out of the “use” tax category and throw them back into the sales tax category – the way things were for over half a century before the Missouri Supreme Court’s 2012 *Street* decision.

- **The counties who have previously passed a “use” tax do not need to comply with provisions of the new laws.**
- **The new laws permanently take out-of-state car and boat purchases out of the “use” tax category and put them back into the sales tax category.**
- **Counties without a “use” tax are also receiving the revenue as sales tax, but only on a temporary basis – until the November 2016 general election.**

For his ongoing efforts to correct this problem, Sen. Mike Kehoe deserved the “lion’s share” of the credit. He worked diligently on this issue for two years. It was his language that was inserted into the two laws containing identical language which passed last year (SBs 23 & 99).

They eliminated both state and local “use” taxes on the storage, use or consumption of motor vehicles, trailers, boats, or outboard motors. They specify that state and local sales taxes are to be collected for the titling of such property. The rate of tax associated with titling will be the sum of state sales tax and the local sales tax rate in effect at the address of the owner of the property.

Then, all local taxing jurisdictions that have not previously approved a local “use” tax must put to a vote of the people whether to discontinue collecting sales tax on the titling of motor vehicles purchased from a source other than a licensed Missouri dealer.

If a taxing jurisdiction does not hold such a vote on

or after the general election in November 2014, but no later than the general election in November 2016, the taxing jurisdiction must cease collecting the sales tax. Taxing jurisdictions may at any time hold a vote to repeal the tax. Language repealing the tax must also be put to a vote of the people any time 15 percent of the registered voters in a taxing jurisdiction sign a petition requesting such.

Now established as law, Sec. 32.087.5 (2) *RSMo* reads as follows:

“Notwithstanding any other provision of law to the contrary, local taxing jurisdictions, except those in which voters have previously approved a local use tax under section 144.757, shall have placed on the ballot on or after the general election in November 2014, but no later than the general election in November 2016, whether to repeal application of the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section 144.020 and purchased from a source other than a licensed Missouri dealer. The ballot question presented to the local voters shall contain substantially the following language:

Shall the (local jurisdiction's name) discontinue applying and collecting the local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer? Approval of this measure will result in a reduction of local revenue to provide for vital services for (local jurisdiction's name) and it will place Missouri dealers of motor vehicles, outboard motors, boats, and trailers at a competitive disadvantage to non-Missouri dealers of motor vehicles, outboard motors, boats, and trailers.

☐ YES ☐ NO

If you are in favor of the question, place an “X” in the box opposite “YES.” If you are opposed to the question, place an “X” in the box opposite “NO.”

If voters approve the measure or if the taxing jurisdiction fails to put the question before voters on or before the general election in November 2016, the local taxing jurisdiction shall cease applying the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from a source other than a licensed Missouri dealer. Because the state needs time to send out the new rate changes, those local tax collections will cease on March 1, 2017.

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MAC Prepaid Legal Services Program Reintroduced

The Missouri Association of Counties is pleased to reintroduce its Prepaid Legal Services Program. Many elected officials have expressed the need for legal assistance because their prosecuting attorneys are tied up with criminal matters or because special expertise is needed on a particular issue.

Member counties can enroll and take advantage of civil legal services through the MAC program. The association has contracted with attorney Travis A. Elliott with Ellis, Ellis, Hammons & Johnson PC in Springfield to provide advisory and opinion legal assistance via telephone or written communication to counties at an affordable pre-arranged cost.

Because the needs of each county are unique, contractual arrangements for legal services available under the plan can extend beyond the base prepaid monthly amount of six hours of consultation. Any additional hours would be billed at a fixed reduced price. Keep in mind that MAC only serves to manage the program.

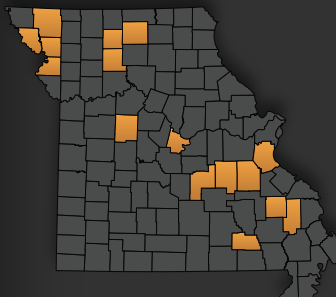
If your county is interested in this program, we hope you will enroll today and take advantage of a beneficial arrangement at a reduced rate. Completed contracts should be mailed to the MAC office. MAC will send your first invoice after receiving your contract. If you have questions prior to enrolling, please contact attorney Travis Elliott at 417-866-5091 ext. 214 or Cindy Wells at the MAC office at 573-634-2120.

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Breakdown For MAC Prepaid Legal Services Fees

Six (6) non-cumulative hours per month for advisory or opinion legal services provided by telephone, written communication, or videoconferencing to member county:

- \$1,400 per year (which includes the administrative fee), payable in advance in annual installments for member county with an assessed value under \$600,000,000 (Classification 3) based on the prior year's assessed valuation;
- \$2,000 per year (which includes the administrative fee), payable in advance in annual installments for member county with an assessed value over \$600,000,000 and less than \$900,000,000 (Classifications 2 and 4) based on the prior year's assessed valuation;
- \$2,600 per year (which includes the administrative fee), payable in advance in annual installments for member county with an assessed value over \$900,000,000 (Classification 1) based on the prior year's assessed valuation.

Hourly Legal Services ("Hourly Legal Services")

Hours in excess of the six (6) non-cumulative hours per month described, for advisory or opinion legal services provided by telephone, written communication, or videoconferencing shall be billed at the reduced hourly rate of \$125 per hour.



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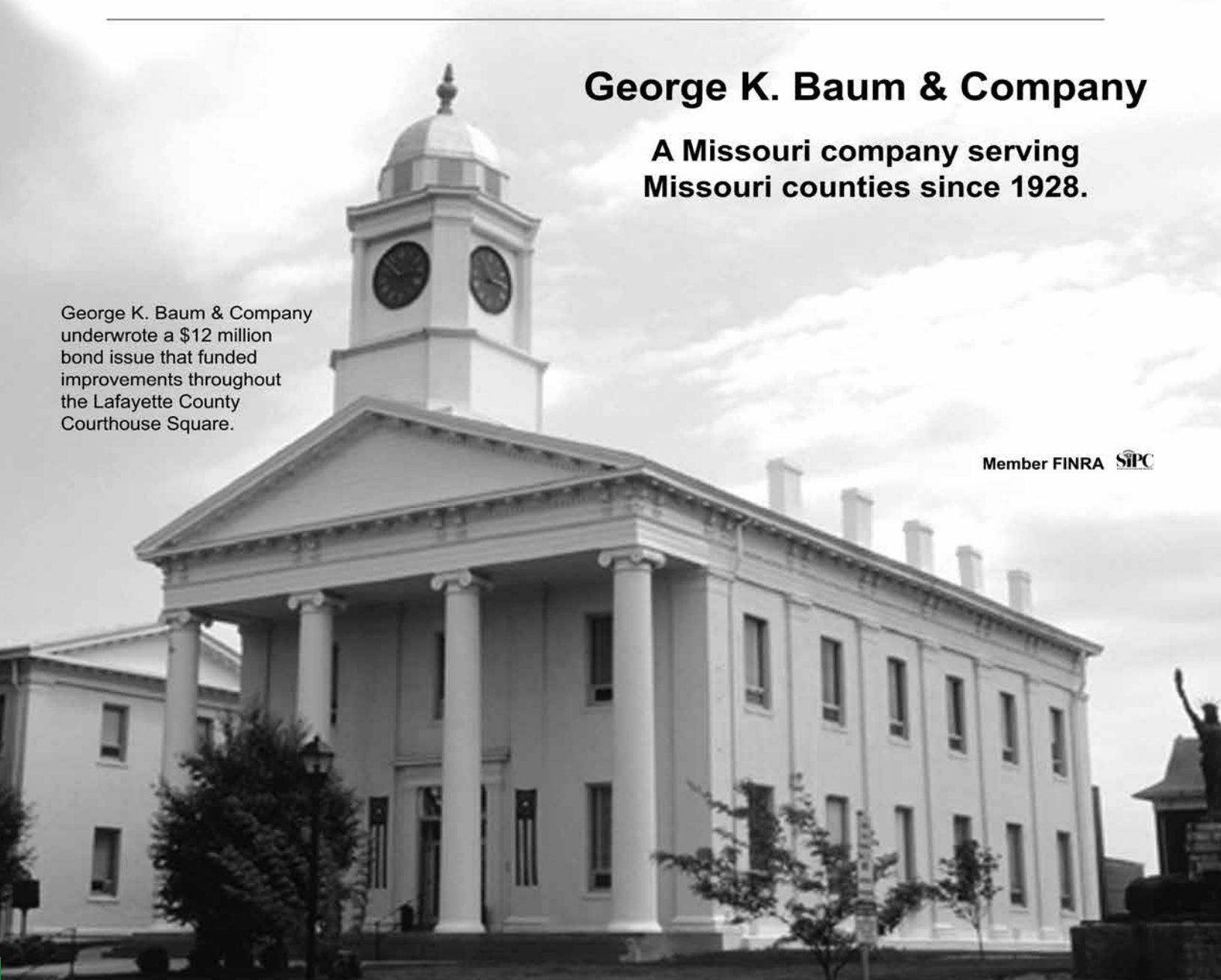
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Missouri counties are hit with another unfunded mandate. This time, it is an increase to the prosecuting attorneys' pay.

The elected full-time prosecutor may not forgo any payment of any portion of the salary increase. Acceptance is not discretionary on the part of the prosecutor, no more than it is on the part of a candidate for office.

In an Aug. 2, 2013, memo, Executive Director Jason Lamb stated, “Even though the time line is uncertain, it would be prudent for counties to start planning for a possible increase in full-time prosecutor salaries. If a county were to escrow the increase, it could ... open the escrow and utilize it effective when litigation of *Beer* and

A map of Missouri counties, color-coded by prosecutive jurisdiction. Blue counties are designated for Part-Time Prosecutors, and red counties are designated for Full-Time Prosecutors. The map includes county names and numbers. A legend at the bottom left shows a blue square for 'Part-Time Prosecutor' and a red square for 'Full-Time Prosecutor'.

Legend:
 Blue square: Part-Time Prosecutor
 Red square: Full-Time Prosecutor



its progeny is complete.”

The above-mentioned uncertain time line became a reality this summer when the governor signed the judiciary’s budget.

Under that budget for Fiscal Year 2015, which began July 1, associate circuit judges and prosecutors receive \$133,716, up

from \$116,858. The raises went into effect July 1.

The increase is causing budget difficulties for some smaller counties where there will be more of an impact. However, in big counties, it might help create a fairer market since prosecutors could make a significantly higher

amount in private practice.

Three counties made the switch from a part-time prosecutor to a full-time one this year – Ralls, Saline and Laclede Counties. This causes these three counties to have a more substantial pay increase.

However, some counties are hoping that the pay increase will be offset with savings from their county jails.

“If the jail board decreases in excess of the increase, it will be a positive,” said Ralls County Presiding Commissioner Robert See. “It will cost extra to prepare an office in the courthouse, but the prosecutor will be more accessible to the county residents and county commission.”

Laclede County Presiding Commissioner Danny Rhoades agrees that this change could be a positive for his county. “Going from a part-time prosecutor to full-time prosecutor is a good move for our county. It will hopefully move things along faster and move inmates out of our prison quicker, saving us some money in the end. This is a win-win for us.”

“Unfunded mandates are extremely hard as our budgets are limited. Our prosecutor is full-time, but still the additional amount had to be paid from General Revenue which has happened twice, in July 2012 and July 2014 in our fiscal year.” — Ray County Presiding Commissioner Bob King

“The state statute limits what we can charge in taxes, but gives us unfunded mandates. Tell me how that makes sense? The salary commission should be in charge of setting the pay.” — Ste. Genevieve County Presiding Commissioner Garry Nelson

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MAC Workers' Comp Trust Provides New Online Training

The Missouri Association of Counties Workers' Compensation Trust is pleased to announce that in early 2015 it will be rolling out a new on-line Risk Management Training Program. The Trust will be partnering with Local Gov U who provides the nation's largest selection of public entity-specific e-learning classes. The program will consist of over 250 training topics ranging from human resources and safety, productivity and management, health and wellness, and a large quantity of public safety topics in law enforcement and jail operations. Most of the courses can easily be completed in 30-45 minutes each.

The training is accessible on-line 24/7/365 and the law enforcement courses are all Missouri Peace Officer Standards & Training (POST)-approved for continuing education. Each quarter the Trust will provide free access to approximately 15 different courses that member counties can have their employees complete for on-going training and education.

Sean McGonigle, the Trusts' risk manager, will be working with the staff at Local Gov U to provide an initial unveiling of this exciting new training program to the membership from 4:00-5:00 p.m., on Sunday, Nov. 23, 2014, at the Workers' Compensation Trust Annual Meeting at Tan-Tar-A. Please plan to attend so that your county can be one of the first to take advantage of this new value-added risk management training tool.



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USDA Rural Development Offers Opportunities For Rural Counties

Anita J. (Janie) Dunning
State Director

Expectations on rural county governments to maintain and, in some cases, expand public services to residents and visitors remain constant. Often county governments must respond to these expectations while experiencing decreasing revenue streams and limited funding resources. USDA Rural Development may be able to offer solutions to county governments for meeting public services expectations.

Rural Development has been serving rural America for over 70 years. The agency's mission – to enhance economic opportunity and improve the quality of life in rural America – directs the staff efforts. Rural Development has over 40 programs to accomplish the mission. In Missouri, the programs are divided into three categories for management and delivery: Business and Industry, Community Programs, and Rural Housing. Our project funding tools consist of direct loans, loan guarantees, and grants.

During Fiscal Year 2013, Rural Development staff delivered programs which reinvested \$962 million of Missouri taxpayers' money back into the state. Business program investments equaled \$37.7 million. Community program investments totaled \$89 million. Housing programs delivered \$690 million of investment back to Missouri. Electric programs invested \$145 million.

Business and community program investments resulted in 243 agencies, businesses, cooperatives, districts, foundations, not-for-profits and organizations completing projects, retaining or creating jobs, providing utility services, increasing energy efficiency, protecting life and property, advancing education and improving quality of life. The housing investments meant 20,341 fami-

lies and individuals had an affordable and decent place to call home.

Over the past three fiscal years, \$4.3 million has been invested in county governments. These investments purchased sheriffs' department vehicles, road graders, front-end loaders, utility trucks, facilities to house 911 services, 911 communications systems, and constructed jails. The vast majority of these projects were funded through the Community Facility Program which offers direct and guaranteed loans and Grants.

Examples of county projects funded during Fiscal Year 2013 include the Adair County Road Maintenance Association's purchase of three sheriff's department vehicles with a \$68,000 direct loan and a \$7,500 grant. Wayne County purchased a sheriff's department vehicle with a \$13,750 Economic Impact Initiative (EII) Grant. In addition, the Saline County E-911 Property Corporation used a \$2.9

million direct loan to purchase an existing building to be leased to the Saline County 911 Commission for delivery of emergency response service to the county. The County of Scotland Improvement Corporation received a \$20,000 direct loan to upgrade the sheriff's department radio equipment.

The \$4 million invested in Fiscal Year 2013 assisted county governments in providing direct public services. It did not account for funds provided to the multitude of non- and quasi-governmental organizations that offer services benefiting counties and their residents.

Through Community Facility and Business Program funds, ambulance districts purchased ambulances and constructed facilities; rural county fire departments purchased fire trucks, turnout gear and built stations; senior citizen and nutrition centers bought equipment and rehabilitated buildings; hospitals and clinics received equip-



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ment and expanded their facilities; educational institutions developed classrooms and labs; companies started or expanded and small businesses and agricultural producers decreased costs by increasing energy efficiency. These community and economic development activities enhance quality of life and promote county growth.

Rural Development works exclusively in rural areas. To assure the delivery of our programs in rural

areas, population limits have been established. For community facility programs, the population maximum is 20,000. Housing programs can be delivered in areas with populations up to 35,000 for approved communities. Business programs allow a population of 50,000. Water and waste water programs are for communities of 10,000 or less.

While eligibility requirements differ among programs, the majority of counties are eligible applicants.

With all grant, loan and loan guarantee programs, a "test for credit" requirement exists. For counties this means certifying an inability to finance the proposed project from their own resources or through commercial credit at reasonable rates and terms. For lenders, the certification is an inability on the part of the county to obtain credit without a guarantee.

Counties are normally not eligible for guaranteed loans in Missouri. In order to assist, Rural Development allows the forming of not-for-profit entities. The not-for-profit board of directors must have at least a majority of interlocking members that are county commissioners and directors of the not-for-profit. The not-for-profit leases facilities or equipment to the county for an amount sufficient to pay debt service, operation and maintenance, and reserve. Rural Development direct loans to counties are secured by revenue bonds not to exceed 35 years.

Our programs are delivered through four area offices and 20 sub-area offices. Information on USDA Rural Development programs and office locations in Missouri can be obtained by visiting <http://www.rurdev.usda.gov/mo>.

Rural Development is working to assure rural counties remain vibrant and vital by encouraging partners to seek out and reach out to other resources for responding to needs. This task involves maintaining contact and engaging in ongoing dialogue with our partners. These partners include regional planning commissions/councils of government, community foundations, state-wide associations, chambers of commerce and economic developers, elected and appointed officials, and federal and state funding and program delivery agencies.

We take our mission seriously and deliver programs to achieve our goals. By delivering our programs, completing projects, and bringing back taxpayer money to the state, we enhance economic opportunity and improve the quality of life for residents of rural Missouri counties.



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Eva Danner-Horton

As Good As Warm, Homemade Sliced Bread

Livingston County Presiding Commissioner Eva Danner-Horton is one the best things to happen to county government since sliced bread; in fact Livingston County's seat is the home to sliced bread. She is the epitome of a modern woman — a working mother, a grandmother, an officeholder and an active member of her community.

Danner-Horton, a kind and gracious woman, is well-loved by many. She will be missed in her role as presiding commissioner, but certainly not forgotten.

Q. How long have you served in county government?

A. This concludes 20 years.

Q. What has county government taught you?

A. One really good lesson I have learned is don't make a decision on an issue until you have investigated the "rest of the story." There are generally two sides that need to be weighed.

Q. What will you miss most about working in county government?

A. I will especially miss the wonderful people I have worked with and the special friends I have met throughout the state. Also, it will feel different to not be representing the citizens of our county — they are the best!

Q. What is your advice to people interested in running for county/ local government office ?

A. Be sure you are running for office for the right reasons. It's important to have a servant's heart and attitude, and remember whom you represent.

Q. How do you feel about being one of the few female presiding commissioners in the state of Missouri?

A. My associate commissioners say that each county should have at least one female commissioner. So... I take that as a



*Above: One of the quilts Danner-Horton has made
Below: Danner-Horton with the two other members of the Livingston County Commission, Ken Lauhoff and Todd Rodenberg, at a DNR Tire Recycling Event*





Above: Danner-Horton with her grandchildren



"I just want to say a big 'thank you' to everyone who has been so kind to this old girl from the country. I felt welcomed from the beginning and have loved being a part of MAC. Blessings to all!" — Danner-Horton

compliment for all of us women in office.

Q. What are your plans after you retire?

A. As I've told many when they ask what I intend to do, I say, "Absolutely nothing!" But, of course, that won't last long. We plan to travel (my family is in Minn., Texas and Kansas City). Also, there are flowers to plant, books to read, friends to visit and others to help. I'm sure I can stay busy.

Q. What is something you are the proudest of helping Livingston County achieve?

A. We were very excited when we got E-911 and then GIS, but we are especially proud of the ground source heating/cooling system that was installed in our 100-year-old courthouse. We now have a modern system without violating the historical beauty of the building.

Q. What have you learned from

your experience with MAC?

A. I have learned that MAC is an invaluable resource to a small third-class county. We don't have the resources that larger counties have, and it has been awesome to have the MAC staff support, as well as learning from other county officials at conferences.

Q. What is your favorite MAC memory?

A. It was such an honor to be chosen as MAC president in 2010, and that year of activities was very special. It was a great opportunity to go to the national meeting of state organizations, the Legislative Conference in Washington, DC, and the NACo Annual Conference in Reno, Nev.

Q. You were first elected to MAC's Self-Insured Workers' Comp Trust Board in 2004. What has that experience been like for you?

A. It has been a pleasure to serve on

that board. Everyone involved is very committed to making the Trust the best organization to meet the needs of government entities.

Q. You have a passion for cooking. Can you tell me about your cook book and what gave you your inspiration? Where did you donate the money?

A. The whole cookbook project started with my intention to just organize a lifetime of collected recipes. However, it was suggested I should put them in a cookbook, so then the thought of a fundraiser came next. In my previous life, I sold real estate so I always had a passion for people having a good home. It just seemed right to donate the proceeds to Habitat for Humanity.

Q. What activities do you and your husband do? We heard you like dancing.

(Continued On Page 24)

(Continued From Page 23)

A. No, not dancing. That rumor started when I won the *Dancing with the Stars* competition at the local chamber banquet. It only happened because of lots of practice on that one routine and a great partner.

Ray likes to participate in sporting clay competitions and fish. I enjoy going with him, and my hobbies are reading, quilting, and antiques.

Q. You serve on a number of boards ...

A. Yes, I have served on the Judicial Finance Commission (JFC) for several years and just recently on the Missouri Workforce Investment Board (WIB). I have been very active on our NW WIB, and they wanted a presiding from the north part of the state.

Q. What made you want to run for office?

A. Believe me it was never anything I aspired to do. It was just the circumstances at the time. Bill Hoyt had served as presiding for 32 years and was retiring. My late husband had passed away and I needed a new focus in life. This position gave me that and has been a blessing to me. My prayer has been that I would be as much of a blessing to the county.

Q. What other ways are you involved with the community?

A. I'm involved at Calvary Baptist Church where I have been a member since we came to Chillicothe in 1971—nursery director, member of the mission group, the building committee, the personnel committee and a Sunday school teacher.

I've been secretary of Church Women United since 2001, and we sponsor the Mobile Meals program and coordinate delivery of noon meals to shut-ins.

I'm a member of Hedrick Medical Center Community Advisory Board, a member of the Chamber of Commerce, a member of the Design Committee, as well as the executive board for Main Street.

Q. What other jobs have you had in the past and how did they help you in your role as a

commissioner?

A. I worked for 12 years as secretary/bookkeeper at a local plumbing supply business but also loaded trucks, did inventory, etc., so I understand what it's like to put in a hard day of manual labor. Also, my family still considers that I'm a plumber and call with the craziest questions.

My first husband was a teacher/coach

and auctioneer so I was partner in the auction business. Also, I sold real estate for many years. All these associations helped me get acquainted with a majority of the residents in Livingston County, to then know their stories and problems and to count them as friends. I've appreciated the chance to give back to this county that supported my family in church, school, business, etc.

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Spouse's Name (If attending) _____

___ (X) Spouse's Late or At-Site Registration after Nov. 13 = \$80

For hotel accommodations call, Tan-Tar-A Resort, Osage Beach, MO at 800-826-8272 or 573-348-3131. You can also book online at www.tan-tar-a.com (Code MACR). Reservation requests must be received no later than Nov. 8 to guarantee accommodations. However, reservations may be accepted and confirmed up to the opening day of the conference (providing accommodations are still available), but the group rate is not guaranteed. The group rate is \$89, plus 3% lodging tax. If your county is tax-exempt, please provide a letter indicating your status upon check in.

Low-Interest Loans To Counties For Energy Efficiency Improvements

The Missouri Department of Economic Development announced it is making available \$7.5 million in low-interest loans to public schools, public/private colleges and universities, local governments, public water and wastewater treatment facilities, and public/private not-for-profit hospitals to complete energy-efficiency and renewable energy projects throughout the state of Missouri.

The department's Division of Energy is accepting loan applications from July 1 through October 31 for projects costing between \$5,000 and \$1.5 million. Loan applications will be evaluated on a competitive basis. If money remains after applications have been reviewed and prioritized, consideration will be given to loans in excess of \$1.5 million.

"Energy efficiency is the best, cleanest and lowest cost resource, and the Energy Loan Program is a real testament to that," said Lewis Mills, director of the Division of Energy. "Applicants realize significant energy savings that translate into extra capital, which can be redirected to essential services. The awarded projects provide much-needed improvements to facilities, encourage the use of green

technology, reduce greenhouse gases, and help create jobs and stimulate local economies."

Loans are repaid from energy savings achieved. Loans to public schools and local governments do not count against debt limits or require a public vote or bond issuance. Projects with the quickest payback, based on cost versus anticipated energy cost savings, will receive priority. The loans, administered as part of the Energy Loan Program, provide financing for energy-saving investments such as lighting systems, waste heat recovery or combined heat and power systems,

renewable energy systems, insulation, heating and cooling systems, and other measures that reduce energy use and cost.

Since the program's inception in 1989, the Division of Energy has awarded more than 538 loans, accounting for nearly \$89 million in energy-efficiency projects being completed and more than \$167 million in estimated cumulative energy savings.

For more information or to apply for the Energy Loan Program, call toll-free 855-522-2796 or visit <http://ded.mo.gov/division-of-energy/financial/energy-loan-program>.

Projects with energy cost savings are eligible with this Energy Loan Program. Examples of eligible projects include:

Heating and air conditioning upgrades

Lighting improvements

Boilers

Chillers

Motors

Building insulation

Window replacements

Renewable energy systems

Combined heat and power



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Evers & Company CPAs - Jefferson City, MO 573-659-7156
Computer Information Concepts, Inc. - Greeley, CO 620-255-2767

Architects/Engineering:

Allgeier, Martin & Associates Inc. - Joplin, MO 417-680-7200
American Council of Engineering Companies of MO (ACEC) - Jefferson City, MO 573-634-4080
Ameresco Inc. - St. Louis, MO 314-914-5188
Anderson Engineering, Inc. - Springfield, MO 417-358-9551
Archetype Design Group Inc. - Leawood, KS 913-341-2356
Cook, Flatt & Strobel Engineers - Topeka, KS 785-272-4706
Great River Associates - Springfield, MO 417-886-7171
Horner & Shifrin Inc. - St. Louis, MO 314-531-4321
MECO Engineering Co. Inc. - Hannibal, MO 573-221-4048
Poepping, Stone, Bach & Associates - Hannibal, MO 573-406-0541
Howe Company, LLC - Macon, MO 660-395-4693
Shafer, Kline & Warren Inc. - Lenexa, KS 913-888-7800
Smith And Co. - Poplar Bluff, MO 573-785-9621

Attorneys/Legal Services:

Gilmore & Bell P.C. - Kansas City, MO 816-221-1000
Richard P. Moore, Attorney At Law - Clayton, MO 314-726-3040

Banking/Finance/Investments:

BancorpSouth Equipment Finance - Hattiesburg, MS 800-222-1610
Edward Jones - St. Louis, MO 314-515-5940
George K. Baum & Co. - Kansas City, MO 816-283-5108
Central Bank - Jefferson City, MO 573-634-1234
L.J. Hart & Company - St. Louis, MO 800-264-4477
Oppenheimer & Co. Inc. - Kansas City, MO 816-932-7023
Piper Jaffray Inc. - Leawood, KS 913-345-3200
Stifel, Nicolaus and Company - St. Louis, MO 314-342-2242

Construction (Bridge/Building/Drainage):

Oden Enterprises Inc. - Wahoo, NE 402-443-4502
MTS Contracting Inc. - Springfield, MO 417-865-9991
Septagon Construction Management - Sedalia, MO 660-827-2112
Snap-Tite/ISCO Industries LLC - Westfield, IN 317-498-9350

Computer Systems & Software:

DEVNET Inc. - Sycamore, IL 815-758-2071
GovernMENTOR Systems Inc. - Independence, MO 816-254-7610
Karpel Solutions - St. Louis, MO 314-892-6300
IMS, LLC - Mexico, MO 573-581-2800
Vanguard Appraisals - Cedar Rapids, IA 319-365-8625
54 Design Group - Mexico, Mo 573-590-2436
WTI Systems - St. Louis, MO 314-492-5072

GIS & Mapping:

Midland GIS Solutions - Maryville, MO 660-562-0050
Tyler Technologies/Incode - Ames, IA 800-646-2633
GIS Workshop Inc. - Lincoln, NE 402-436-2150

Energy Services:

Control Technology and Solutions (CTS) - St. Louis, MO 636-230-0843
Missouri Petroleum Council - Jefferson City, MO 573-522-2352

Equipment/Supplies (Road & Construction):

Berry Tractor & Equipment Co. - Springfield, MO 417-831-2651
Coastal Energy Corp. - Willow Springs, MO 417-469-2777
Ergon Asphalt & Emulsions - Catoosa, OK 918-408-0845
Fabick CAT - Fenton, MO 417-866-6651
G.W. Van Keppel Co. - Kansas City, MO 816-921-4040
Knapheide Truck Equipment Co. - Jefferson City, MO 573-893-5200
Purple Wave Inc. - Manhattan, KS 785-537-5057
SealMaster St. Louis - Bridgeton, MO 314-739-7325
Ritchie Bros Auctioneers - Odessa, MO 816-661-3912
Rudd Equipment Co. - St. Louis, MO 314-487-8925
Tri-State Construction Equipment - Ashland, MO 573-657-2154
Victor L. Phillips Co. - Kansas City, MO 816-241-9290

General Business:

Missouri One Call System - Jefferson City, MO 573-556-8116
St. Louis Electrical Connection - St. Louis, MO 314-752-2330 ext. 135

Government Supplies/Services:

Advanced Correctional Healthcare - Peoria, IL 309-272-3412
Mark Twain Regional Council Of Governments - Perry, MO 573-565-2203
Meramec Regional Planning Commission - St. James, MO 573-265-2993
MO Dept. of Labor and Industrial Relations - Division of Labor Standards - Jefferson City, MO 573-751-6558
Missouri Division of Workforce Development - Jefferson City, MO 573-522-8619
MO Dept. of Economic Development/ Division of Energy - Jefferson City, MO 573-751-7057
Missouri Local Technical Assistance Program (MO-LTAP) - Rolla, MO 573-341-7200
Missouri Vocational Enterprises - Jefferson City, MO 800-392-8486
Northeast Missouri Regional Planning Commission - Memphis, MO 660-465-7281
State Emergency Management Agency (SEMA) - Jefferson City, MO 573-526-9102

Insurance & Employee Benefits:

Arthur J. Gallagher & Co. - St. Louis, MO 314-965-4346
Forrest T. Jones & Company Inc. - Kansas City, MO 800-821-7303
Missouri Public Entity Risk Management Fund (MOPERM) - Jefferson City, MO 573-751-1837
Nationwide Retirement Solutions - Denver, CO 303-452-8051

Telecommunications:

AT&T - St. Charles, MO 636-949-4272
Call One - Chicago, IL 312-606-5003

AT&T And Missouri Press Association Partner Against Texting And Driving

Texting while driving is a problem. More than 200,000 crashes a year involve drivers who are texting, often causing life-changing injuries and deaths. Texting drivers are far more likely to be in an accident. Despite knowing the risks of texting while driving, 43 percent of teens admit to texting while driving. However, there is an opportunity to change this behavior. Ninety percent of teen drivers say they would stop if a friend in the car asked them, and 78 percent say that they are likely not to text and drive if friends tell them it is wrong.

The Missouri Press Association (MPA), local newspapers and AT&T will sponsor and challenge Missouri middle school and high school students across the state to write an editorial or opinion column highlighting the dangers of texting while driving and encouraging their peers to take the It Can Wait pledge.



MAC Supports It Can Wait!

The National Safety Council reports that texting while driving is involved in 200,000+ vehicle crashes each year.

"It Can Wait is a national movement tapping into the power of social media and personal networks to make texting and driving as unacceptable as drinking and driving," says MAC Executive Director Dick Burke. "I strongly urge our elected officials to visit www.ItCanWait.com. The site offers a host of educational resources and information to assist counties in launching their own initiatives. AT&T has also pledged to help our organization with promotional materials."

"I want to thank the Missouri Association of Counties for its efforts to help raise awareness about the dangers of texting while driving," says AT&T President John Sondag. "By encouraging participation in the It Can Wait effort, counties will be doing a great public service in helping to make our roadways safer for Missourians."

To date, more than 2,500 organizations have joined the movement to raise awareness and change behavior. "I'd like to see MAC be among them," concludes Burke.

Contest Details

Write an editorial or opinion column about the dangers of texting while driving.

The piece will answer the question, "*Why is it important to take the It Can Wait pledge to never text and drive?*" The piece will highlight the dangers of texting while driving. The piece must include the following call to action: "Take the pledge to never text and drive at ItCanWait.com."

Who can participate in this contest?

The contest is open to all students enrolled in any Missouri public or private middle school and high school.

How are entries to be submitted?

Each local newspaper can establish if entries are to be emailed, mailed or hand delivered.

Contest Schedule:

- | | |
|-----------------------|--|
| Sept. 19, 2014 | The contest begins on National Drive 4 Pledges Day and is announced by local newspapers in the paper and/or directly with schools. |
| Oct. 19, 2014 | The contest ends at a local level and local winners are announced by local newspapers and forwarded to MPA Office. |
| Oct. 25, 2014 | The contest ends at statewide level with and the winners sent to MPA. |
| Nov. 1, 2014 | The contest ends with a final statewide winner announced. |

Who will judge this contest?

Local newspapers will first determine the local winners of both the middle school and high school categories and send to dcrews@socket.net at the MPA office. The MPA will then determine the statewide winners.

What is the prize for the statewide winners of both the middle and high school categories?

The prize will include \$500, a tour of the MU School of Journalism and the MPA Office, and a dinner for the students and their parents with the leadership of AT&T, the MPA and their local newspaper publisher.

*Local newspapers may set their own prizes for local winners if they so choose. Local winning entries may be published by local newspapers and the statewide winning entry will be made available to member papers to publish at their discretion.



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Bob Beasley,

CRC, CIC, Communications Consultant, Nationwide Retirement Solutions

Some occasions roll around only once a year, like birthdays, anniversaries and the Fourth of July. And regardless of how busy we are, we find time to organize and observe these special events. Why isn't this the case with retirement planning?

For many of us, retirement will only happen once in a lifetime, and it's one of the most significant milestones in our lives. It will change how, and perhaps where, we'll spend our everyday lives. Making sure that you're investing enough money in your deferred comp plan today is important, because that income has to help support you for the remainder of your lifetime. Here are some good first steps:

Make a date.

Just like celebrating an anniversary or observing a holiday, your deferred comp account needs special attention at least once a year. Setting aside time annually to review your retirement account can help

keep your post work-life plans on track.

Make it a priority to meet with your Nationwide representative and review your retirement account. Select a date, make an appointment and treat it as your countdown to retirement day.

Follow a set agenda.

1. *Review your investment objectives.* As our lives evolve, our priorities may shift. During your annual review, revisit your retirement goals. Take into consideration any changes in your current life that could impact your future.

2. *Make sure you remain diversified.* If you've made adjustments to your goals, take the asset allocation questionnaire. You will want to account for changes in your timing and your ability and willingness to take risk.

3. *Rebalance your assets.* Once you've reviewed your retirement account and taken the asset allocation

questionnaire, be sure to rebalance your assets. Even if your retirement goals and asset allocation remain the same, your assets can shift, depending on market performance. When you rebalance your assets, you're realigning your investments to match your current investment objective.

Contact your Nationwide representative at 877-NRSFORU to conduct an account review.

Investing involves market risk including possible loss of principal.

The use of diversification and asset allocation as part of an overall investment strategy does not assure a profit or protect against loss in a declining market. Nationwide Retirement Solutions (Nationwide) makes payments to the National Association of Counties (NACo), NACo RMA LLC and the NACo Financial Services Center Partnership (FSC) for services and endorsements that NACo provides for all its members generally related to Nationwide's products and services sold exclusively in public-sector retirement markets. More detail about these payments is available at www.nrsforu.com.



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