

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

# *Missouri* County Record

Summer 2020



## Morgan County Courthouse Versailles, Missouri

### Inside this issue

- CARES Act & Sunshine Law – page 3
- Be part of the local government checkbook – page 8
- CART fund projections – page 12
- Achievement Award Competition for 2020 – page 15
- Strategies for balancing the budget – page 20

## 2020 Board of Directors

President **Phil Rogers**, Andrew County  
 President-Elect **Susette Taylor**, Atchison County  
 2nd VP **Steve Hobbs**, Audrain County  
 3rd VP **Batina Dodge**, Scotland County  
 Treasurer **Lori Smith**, Adair County  
 Past President **Clint Tracy**, Cape Girardeau County  
 At-Large **Darrell Skiles**, Dent County  
 At-Large **Herman Kelly**, Shannon County  
 At-Large **Patty Meyers**, Audrain County  
 At-Large **Rick Renno**, Benton County  
**Sherry Parks**, Livingston County (1)  
**Scott Burnham**, Buchanan County (2)  
**Tara Horn**, Buchanan County (2)  
**Frank White**, Jackson County (5)  
**Jeanie Lauer**, Jackson County (5)  
**Mike Minor**, Monroe County (6)  
**Janet Thompson**, Boone County (7)  
**Tom Schauwecker**, Boone County (7)  
**Jennifer Jellum**, Lafayette County (8)  
**Jim Platt**, Bates County (9)  
**Cher Caudel**, Moniteau County (10)  
**Crystal Hall**, Lincoln County (12)  
**Dave Hinson**, Franklin County (13)  
**Mary Jo Straatmann**, Franklin County (13)  
**Sam Page**, St. Louis County (14)  
**Dennis Gannon**, Jefferson County (15)  
**Angie Curley**, Dent County (16)  
**Joe Loyd**, Reynolds County (17)  
**Jared Kutz**, Perry County (18)  
**Tonyi Deffendall**, Butler County (19)  
**John Turner**, Ozark County (20)  
**Harold Bengsch**, Greene County (21)  
**Shane Schoeller**, Greene County (21)  
**Steve Pickering**, Laclede County (22)  
**Melinda Robertson**, Polk County (23)  
**Randee Kaiser**, Jasper County (24)  
**John Bartosh**, Jasper County (24)  
**Roger Hudson**, Cape Girardeau County (25)  
**Beverly Thomas**, Camden County (26)  
**Rowland Todd**, Camden County (26)  
**Jeff Hoelscher**, Cole County (27)  
**Larry Vincent**, Cole County (27)  
**Chris Molendorp**, Cass County (28)  
**Monty Kisner**, Cass County (28)  
**Sheila Wyatt**, Taney County (29)  
**Donna Neeley**, Taney County (29)  
**Patrick Mullins**, St. Francois County (31)  
**Dan Ward**, St. Francois County (31)  
**Ralph Phillips**, Christian County (32)  
**Amy Dent**, Christian County (32)  
 Commissioners' Pres. **Gary Jungermann**, Callaway County  
 Clerks' Pres. **Rick Watson**, Henry County  
 Auditors' Pres. **Pete Frazier**, Cape Girardeau County  
 Assessors' Pres. **Connie Hoover**, Jasper County  
 Collectors' Pres. **Sheila Palmer**, Platte County  
 Treasurers' Pres. **Cindy Esely**, Andrew County  
 Sheriffs' Pres. **David Parrish**, Lewis County  
 Circuit Clerks' Pres. **Eric Stallo**, Chariton County  
 Public Admins' Pres. **Amanda Huffman**, Morgan County  
 Records' Pres. **Cheryl Dawson-Spaulding**, Greene County  
 Prosecutors' Pres. **Tim Lohmar**, St. Charles County  
 NACo Board Member **Jim Odom**, Cass County  
 NACo Board Member **Debbi McGinnis**, Polk County  
 MAC Trust Chair **Paul Koepfer**, Cape Girardeau County

## On the cover

# Morgan County

## Dennis Weiser

*Missouri Courthouses: Building Memories on the Square*

In 1836, Morgan County's first courthouse was a log building. It remained in service until 1843. The county's second courthouse, built in 1844, was a rectangular, two-story, brick building. After more than 40 years, the voters agreed to build a third courthouse. In 1887, while the new building was under construction, the old courthouse was destroyed by fire.

A courthouse bond issue created a major question about the interpretation of state statute. A group of citizens argued that the two-thirds majority

applied to the total number of eligible voters in the county, while another group claimed it was two-thirds of actual voters in the bond election. In 1889, a judge agreed that two-thirds of actual voters settled the issue.

After the legal challenge was resolved, the county issued the bonds passed by voters, and construction of the present courthouse went forward. A lightning strike damaged the tower, reducing its height by half, otherwise, the building retains its original design and is on the National Register of Historic Places.



**Morgan County  
Versailles**



## Missouri County Record

Vol. 26, No. 2

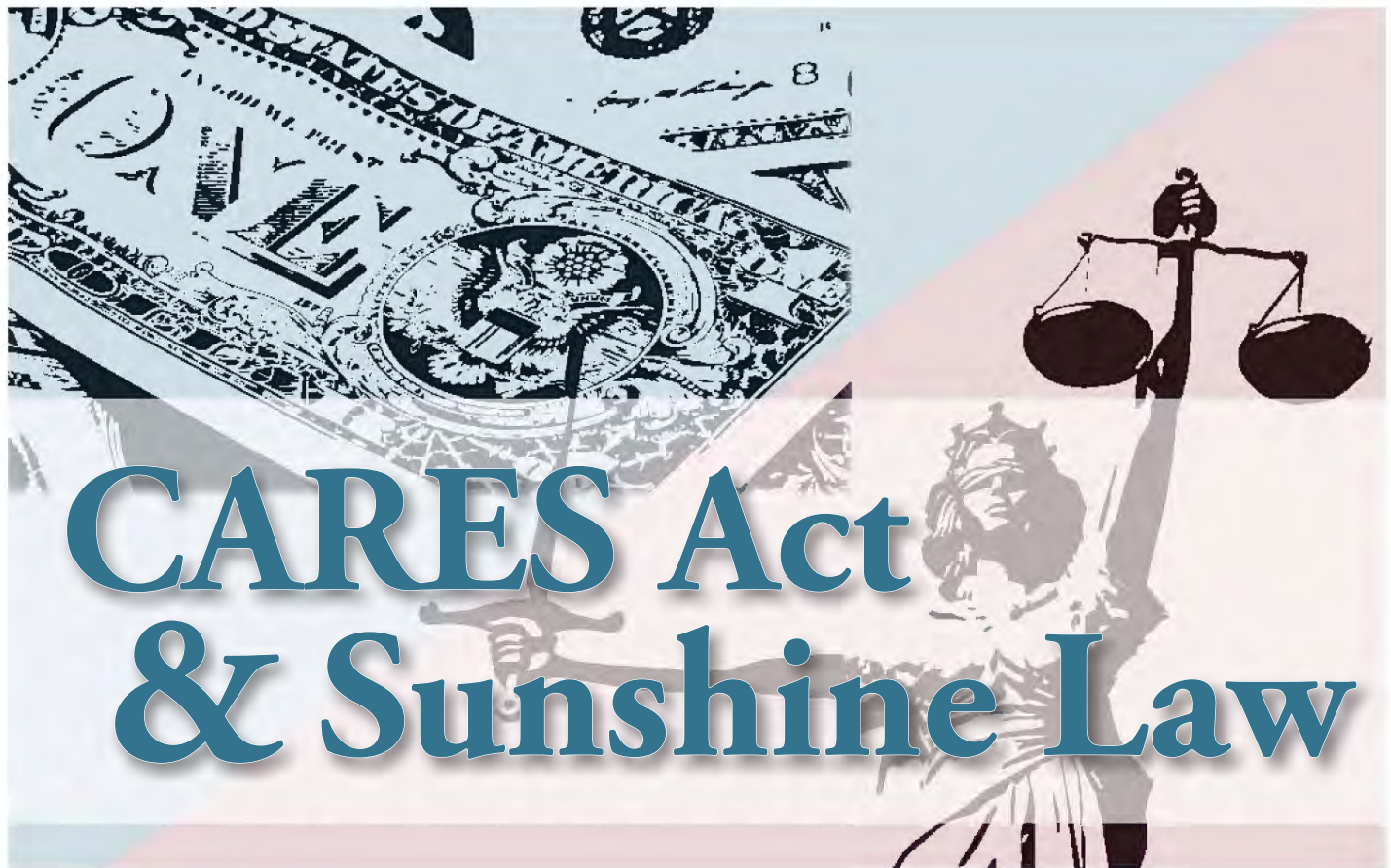
A publication of the Missouri Association of Counties  
 1648 East Elm St., P.O. Box 234, Jefferson City, MO 65102-0234  
 Telephone: 573-634-2120 Fax: 573-634-3549  
[www.mocounties.com](http://www.mocounties.com)

**Dick Burke**, Executive Director  
**Cindy Wells**, Finance and Operations Manager  
**Grace Toebben**, Executive Assistant  
**Sean McGonigle**, Risk Manager

**Bev Cunningham**, Deputy Director  
**Charles Harrison**, Staff Associate  
**Carah Bright**, Member Relations Director  
**David Owen**, Communications Specialist

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.





**By Travis A. Elliott**  
*MAC General Counsel*

This is a busy time for Missouri county governments. Recently, the State of Missouri has allocated CARES Act funds to county governments so officials may provide relief to their constituencies. Counties are authorized to distribute CARES Act funds pursuant to Section 14.435 of SS SCS HCS HB 2014, wherein the State of Missouri allocated funds to the county from the Coronavirus Relief Fund set forth under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”).

County officials must ensure that CARES Act funds are only used to cover those costs that are necessary expenditures incurred due to COVID-19 between March 1, 2020 and Dec. 30, 2020, among other requirements. Federal guidance has set forth six categories of eligible expenses, including: (1) medical expenses; (2) public health expenses; (3) payroll expenses; (4) expenses of actions to facilitate compliance with COVID-19-related public health measures; (5) expenses associated with the provision of economic support in connection with the COVID-19 public health emergency; and (6) any other



COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund’s eligibility criteria.

The United States Treasury Department continues to provide guidance on the distribution of CARES Act funds. The most recently updated frequently asked questions was updated on June 24, 2020, and the most recently updated guidance was released on June 30, 2020 and provides question and answer sections related to the distribution of CARES Act funds.

Treasury has clarified its guidance on when a cost is “incurred” during the period that begins on March 1, 2020, and ends on Dec. 30, 2020” in the most recent June 30, 2020, guidance. Originally, Treasury indicated that a cost is “incurred” when the responsible unit of government has expended funds to cover the cost. This position was not consistent with the generally understood meaning of when a cost is incurred – typically, when an obligation to pay arises. Upon further consideration, Treasury has now clarified that for a cost to be “incurred,” performance or delivery of goods or services must occur during the covered period, but payment of funds need not be made during that time. However, it is generally expected that performance or delivery will take place within 90 days of a cost being incurred. Treasury also clarified that in all cases performance or delivery must take place during the covered period of March 1, 2020 to Dec. 30, 2020.

*continued on page 4*

continued from page 3

Furthermore, the cost of a good or service received during the covered period will not be considered eligible if there is no need for receipt until after the covered period has ended. However, goods delivered in the covered period need not be used during the covered period in all cases. For example, the cost of a good that must be delivered during the covered period in order to be available for use after the covered period could be paid for from CARES Act funds. Similarly, CARES Act funds may be used to pay for a bulk purchase of goods that is delivered during the covered period, some of which are used during the covered period, and where the bulk purchase is consistent with typical procurement practices, and it is not practical to track and record when the good are used.

Depending upon a particular county's funding approach for use of CARES Act funds toward the end of 2020, this additional guidance from Treasury

should be considered when deciding how to make use of CARE Act funds and addressing how to properly handle the use of CARES Act funds in relation to the performance or delivery of goods and services. Originally, it appeared that counties and their grantees would have to expend funds to cover costs or expenses on or before Dec. 30, 2020, in order to properly use CARES Act funds. Based on this updated guidance, Treasury is now taking the position that goods or services must be delivered or performed on or before Dec. 30, 2020, but that payment of funds are not required to be made during that time period. Counties should note the requirement in paragraph 4 of the Federal Funding Certification that provides, "Funds provided as direct payment from the State of Missouri pursuant . . . for necessary expenditures that were incurred during the period that begins on March 1, 2020, and ending on Dec. 30, 2020, that are not expended on those necessary

expenditures on or before March 31, 2021, by the political subdivision or its grantee(s), must be returned to the State of Missouri on or before April 1, 2021. In all cases, counties should ensure that if CARES Act funds are used for the purchase of goods or services, that they are delivered or performed on or before Dec. 30, 2020, and otherwise satisfy the requirements of the CARES Act.

Taken together, the state and federal requirements are now more closely aligned and consistent with respect to the timing of proper use of CARES Act funds and when a cost is "incurred."

### Sunshine Law update

During the busyness of 2020, there have been several important cases relating to Missouri's Sunshine Law that every county needs to be aware in properly responding to Sunshine Law requests.

**911 Reports and Juvenile Records:**  
As county elected officials understand

**Choose a partner who can bring balance to your water and wastewater operations.**

Financial Stability  
Licensed Operators  
Technology & Safety  
Regulatory Compliance

**FINANCIAL STABILITY**  
Gain more control with proactive infrastructure maintenance, long-term planning, greater buying power, efficient operations and innovative solutions.

**Alliance** WATER RESOURCES  
Professional Water and Wastewater Operations

**AllianceWater.com**

**Contact Bart Downing to learn more!**  
816-387-3559 • [bdowning@alliancewater.com](mailto:bdowning@alliancewater.com)



well, Missouri's Sunshine Law presumes public records are open to inspection unless such records contain information that clearly fits one of its statutory exemptions. One of those exceptions is a 911 telephone report. Under Section 610.150, RSMo., "911" telephone reports are closed records. However, Missouri law requires government officials responding to a Sunshine Law request to disclose information from the 911 report considered part of a law enforcement "incident report." This information includes the date, time, specific location and immediate facts and circumstances surrounding the initial report of the crime or incident. Nevertheless, Chapter 211, Missouri's "Juvenile Law," prevents disclosure of any identifying information related to a juvenile. Importantly, beginning Jan. 1, 2021, the definition of "child" will change from any person under 17 years of age to an person under 18 years of age. County officials will need to be mindful to consider redacting any

identifying information in an incident report or 911 report of an individual less than 18 years of age.

**Fees for Processing Requests:** On May 26, 2020, a Missouri appeals

court highlighted some important principles regarding acceptable fees a government entity may charge for processing Sunshine Law requests. In

continued on page 6



- Water
- Wastewater
- Environmental
- Transportation
- All Engineering Design

**Qualifications-Based Selection (QBS) -  
is a partnership between the public agency and consultant**

**Select your Engineering Firm using QBS!**  
For more information on implementing QBS, contact ACEC/MO.

**ACEC Missouri**  
American Council of Engineering Companies of Missouri  
200 E. McCarty Street, Suite 201  
Jefferson City, MO 65101  
1-888-881-4080 (toll free) • Website: [www.acecmo.org](http://www.acecmo.org)



IMPROVING LIVES for  
SAFER COMMUNITIES

## HEALTH & SAFETY PRODUCTS

Visit our website for all safety products  
<https://docservices.mo.gov/mve/>





**INSTANT HAND SANITIZER:**  
80% denatured alcohol -



**Wall Mounted Foaming  
Hand Soap Dispensers**

**FACE COVER:**  
pleated cloth fabric.

**STAFF GOWN:**  
neck and waist ties;  
rib-knit cuffs;  
wear over clothing.





**SOCIAL DISTANCING WALL  
SIGN: 18" X 12"**



**573-751-6663 ~ 800-392-8486**

**1717 Industrial Blvd. ~ Jefferson City, MO**

continued from page 5

*Gross v. Parson*, a State Representative candidate sued Gov. Mike Parson over the names of individuals and entities associated with contributions to the governor. One of the key issues involved the appropriate amounts chargeable for processing Sunshine Law requests. The court noted the distinction between two types of records: Subsection (1) of 610.026, RSMo. which includes traditional paper records where a flat fee per page is allowable, and Subsection (2) of 610.026, RSMo. which includes electronic media records where certain fee limitations exist. Importantly, the court noted that the language of the current statute allows charges to be assessed for search, research and duplication time for traditional records under Subsection 1. Charges must be assessed at the rate of the lowest paid employee (i.e. when charging for attorney review, the lowest paid attorney, but when charging for clerical review, the lowest paid clerical staff member). However, the court clarified that Subsection 2 does not provide for the charging of attorney research time, even when analyzing important disclosure issues related to electronic media requests. Subsection 2 only allows the charging for clerical time related to making copies of electronic records and computer programming, if necessary. The court provided no reason for this disparity other than the plain language of the statute.

**Missouri Continues to Favor Disclosure:** On Dec. 24, 2019, the

Missouri Supreme Court reiterated Missouri's principal that favors disclosure of public records. In *Roland v. St. Louis City Board of Election Commissioners*, election officials argued they did not violate the Sunshine Law for failing to produce, among other materials, absentee ballot applications. Election officials argued that Chapter 115 of Missouri law prevented ballot applications from being disclosed. Relying on Subsection 3 unique to St. Louis City, St. Louis County, and Jackson County, the court held that the statute did not preclude disclosure. The court stated that the Sunshine Law protects the public's right of access to

public records except "[r]ecords which are protected from disclosure by law." § 610.021(14). The court found no statutory exception which precluded disclosure under the facts of the case. The point being – unless a statutory exception exists, the records must be produced pursuant to a valid Sunshine Law request.

*Travis Elliott is General Counsel for MAC and is part of the Prepaid Legal Service offered by MAC. If your county is interested in MAC's Prepaid Legal Service Program, please contact Cindy Wells at [cwells@mocounties.com](mailto:cwells@mocounties.com).*

## WHAT'S ON THE MENU OF YOUR DEFERRED COMP PROGRAM?

Just like enjoying a meal at a restaurant, your deferred compensation program should be able to suit the individual tastes of your employees. Nationwide offers a full menu of educational resources, innovative planning tools and a variety of investment options to meet the unique needs of public sector employees.

Serve your employees a deferred comp program that's made-to-order.

Contact us today.



877-677-3678



NRSforu.com



Nationwide Retirement Solutions (Nationwide) partners with the National Association of Counties (NACo) to provide counties and their employees with a competitive deferred compensation program. As part of this partnership, Nationwide pays a fee to NACo in exchange for NACo's exclusive endorsement, marketing support, and program oversight of Nationwide products made available under the program. For more information, including fees paid, Nationwide encourages you to visit [NRSforu.com](http://NRSforu.com).

Information provided by retirement specialists is for educational purposes only and is not intended as investment advice.

Retirement Specialists are registered representatives of Nationwide Investment Services Corporation, member FINRA. In MI only: Nationwide Investment Svcs. Corporation.

©2019 Nationwide Retirement Solutions, Inc. All rights reserved. One Nationwide Blvd., Columbus, OH 43215. Nationwide, On Your Side and the Nationwide framework are service marks of Nationwide Mutual Insurance Company. NRV-044240-NX (09/10)



COOK, FLATT & STROBEL ENGINEERS, PA

[www.cfse.com](http://www.cfse.com)

1421 E. 104th Street, Ste. 100  
Kansas City, Missouri 64131 | 816.333.4477

Jefferson City | Springfield | Kansas City  
Topeka | Lawrence

## USED REPAIR PARTS

Wheel Loaders, Crawlers, Track Excavators,  
Loader Backhoes, Skidders, Skid-Steer Loaders,  
Engines and Transmissions

**"Rely on our Experience - Est. 1967"**



**Schaefer  
Enterprises**

**1-800-626-6046**

Most Major  
Credit Cards  
Accepted

[www.sewiparts.com](http://www.sewiparts.com) - [parts@sewiparts.com](mailto:parts@sewiparts.com)  
4535 State Route 3 North, P.O. Box 136, Wolf Lake, IL 62998-0136





Jasper County Juvenile Detention Center

*Staffed To Serve Your Needs*

## OUR SERVICES

- Developing Election Strategies
- Sales Tax Financings
- Lease Financings
- Debt Schedules
- Cash Flow Analyses
- Credit Enhancement
- General Obligation Bonding Capacity

## OUR CLIENTS

- Bates County
- Benton County
- Bollinger County
- Callaway County
- Camden County
- Cedar County
- Clark County
- Daviess County
- DeKalb County
- Dent County
- Grundy County
- Hickory County
- Howell County
- Jasper County
- Jefferson County
- Knox County
- Lawrence County
- Lincoln County
- Livingston County
- Macon County
- Madison County
- Marion County
- Perry County
- Pettis County
- Pike County
- Randolph County
- St. Francois County
- Ste. Genevieve
- Vernon County
- Warren County
- Washington County

**L.J. Hart & Company provides municipal bond underwriting and financial advisory services.**

**We create innovative solutions to finance the specific needs of Counties.**



**Structuring Financings to Meet the Needs of Local Governments**

16401 Swingley Ridge Road - Suite 210 - St. Louis, Missouri - 63017  
(800) 264-4477 & (636) 537-9939  
[www.ljhartco.com](http://www.ljhartco.com)

# Be part of the local government checkbook

By Scott Fitzpatrick  
Missouri State Treasurer

*The liberties of a people never were, nor ever will be, secure, when the transactions of their rulers may be concealed from them....But to cover with the veil of secrecy the common routine of business, is an abomination in the eyes of every intelligent man, and every friend to his country.*

--Patrick Henry, 1788

*"If you tell the truth, you don't have to remember anything."*

--Mark Twain



As Americans, we love self-governance. We want a say in how things are run and we want to know how our money is being spent, especially our tax dollars.

You see this in the way we established our Republic—from the checks and balances of the executive branch with the House and Senate, to our state governments, and on down to our county commissions and municipalities with city councils, to our school boards, and even our church vestries.

For the American experiment to work, we need to have faith in the system at all levels.

Growing up, I did not think about politics or government much. But once I started my own business, I became acutely aware of the presence of government in so much of what I was trying to do. I ran for state

representative because I was frustrated by what I felt was the government hindering my ability to grow my business. And as a taxpayer, I wanted to make sure my hard earned dollars were being put to their best use.

Now, seven years later as Treasurer, I am working to increase transparency related to government expenditures. The Treasurer's Office website is home to the Show-Me Checkbook, one of the most comprehensive state financial data portals in the country.

Visitors to the Show-Me Checkbook can explore state expenditures, revenue, payroll, liabilities, cash flow, and compare Missouri economic data trends to national numbers in an interactive, readable format.

Here's where you come in.

Earlier this year, I expanded the



## For your next financing, Realize the Power of Partnership®

At Piper Sandler, we cultivate creative ideas and tailored solutions that serve client interests first and foremost. Instead of leading with what's best for us, we start with what matters to you.

**Todd Goffoy**  
Managing Director  
Public Finance  
+1 800 829-5377  
todd.goffoy@psc.com

**Matt Courtney**  
Vice President  
Public Finance  
+1 800 829-5377  
matthew.courtney@psc.com

**PIPER | SANDLER**

Realize the power of partnership.

**PiperSandler.com**

Piper Sandler & Co. Since 1895. Member SIPC and NYSE.



Show-Me Checkbook to include local government expenditures. Twenty-five Missouri counties have provided their spending data for the checkbook. Seven of these are searchable now—with 17 in progress.

I believe that this level of transparency is essential to instilling confidence in our government for our constituents. Much of this data was previously only available with a Sunshine Request, so placing it on the internet for any and all to search is a big step forward for open government.

Participation is voluntary and I am grateful to those counties who are working with us to make the local government checkbook a reality.

Currently, expenditure data from Cass County, Cole County, Clay County, Jasper County, Newton County, St. Charles County, and the City of St. Louis, can be searched online.

Data is in progress for Barry County, Bates County, Buchanan County, Callaway County, Camden County, Carroll County, Carter County, Clinton County, Franklin County, Greene County, Lawrence County, Lincoln County, Nodaway County, Platte County, Saline County, Vernon County, and Worth County.

To those counties who have already signed on, thank you! And to those who have not yet made that commitment, I hope you will consider participating in the Local Government Checkbook.

### The Nitty Gritty

So what do we need from you?

Through prior contact with county governments, I know that each county is different. Some of you are more technologically advanced than others. Some of you might still use ledger books. That's okay.

Excel is the preferred format for exporting data, but my staff can work with your staff to obtain the necessary information in other formats. We need

the following information related to expenditures, regardless of format:

- Expenditure amount
- Expenditure date
- Vendor information
- Fund name
- Department

If you are interested in participating or have questions about this, please reach out to my Policy Advisor, Matt

Choinka, at [Matt.Choinka@treasurer.mo.gov](mailto:Matt.Choinka@treasurer.mo.gov).

I hope to see your county on the list soon!

*Scott Fitzpatrick is Missouri's 47th State Treasurer. You can follow his office on Twitter, Instagram, and Facebook @motreasurer.*

# GovernMENTOR

## Partners in Government Solutions

**G**overnMENTOR specializes in comprehensive computer systems utilizing advanced hardware technology. We have been providing solutions to local governments across the Midwest for over twenty years. GSI provides 1-800 support line, User Groups, application seminars and comprehensive training to assist and support you.

**We provide the following software solutions:**

- Tax Billing & Collection
- Collection Management
- Merchant License
- Railroad & Utilities
- Land Sale
- Appraisal & Assessment
  - Real Estate
  - Personal Property
  - Drainage
- Market Statistics & Analysis
- Recorder
- Financial Management Suite
  - Budgeting
  - General Ledger
  - Purchase Orders
  - Accounts Payable
- Payroll / Personnel

**Call 1-800-274-0614  
or visit our website @  
[www.governmentor.com](http://www.governmentor.com)**

# NACo High Performance Leadership Academy offers discounts for member counties

The NACo High Performance Leadership Academy is an innovative, completely online 12-week program created to equip frontline county government professionals with practical leadership skills to deliver results for counties and communities. With a robust curriculum developed by the Professional Development Academy in partnership with Fortune 1000 executives, public sector leaders, world-renowned academics and thought leaders HPLA was designed specifically for the unique challenges and opportunities of serving in county government.

## What makes HPLA innovative?

Unlike other webinar-based distance learning programs that emphasize solo learning, HPLA is built around interactivity and community, while retaining the convenience of self-paced learning. The program is guided by an expert moderator to help keep participants on track, and a world-class faculty of prominent public, private and academic sector leaders deliver engaging and thought-provoking sessions.

HPLA focuses on five practical skills:

- Lead: engage teams and stakeholders to foster positive

climates and exceed common expectations

- Organize: plan, lead and execute organizational change more effectively and consistently
- Collaborate: establish alignment and strong partnerships through building stronger relationships
- Communicate: create clarity, confidence and community
- Deliver: measure projects and processes to deliver results aligned with county and community priorities

A world-class faculty of prominent public, private and university sector leaders will deliver each course. All module content is guided by an expert moderator.

## Who should participate?

Anyone in county government can participate, but HPLA is designed for entry- to mid-level county professionals, particularly those who manage teams or are preparing to in the future.

## What is the time commitment?

HPLA is built to accommodate busy work schedules with self-paced learning. Each 12-week HPLA course

is divided into 4 three-week modules. Each module includes a one-hour live webinar and one-hour breakout discussion, plus daily assignments ranging from three to 35 minutes.

## For HPLA enrollees' managers

Managers will receive regular dashboard reports outlining the progress of their HPLA enrollee(s). We encourage managers to meet with participants and review the program content as it relates to individual development plans.

## When is the next cohort?

NACo is currently enrolling for the August 2020 cohorts.

## What is the cost?

The enrollment fee is \$1,995 per participant. The first enrollee from each NACo member county will receive a one-time NACo scholarship of \$1,000 and a \$500 discount. Additional enrollees receive a discount based on the number of enrollees per county.

For more information about the academy, visit [www.naco.org/resources/education-and-training/naco-high-performance-leadership-academy](http://www.naco.org/resources/education-and-training/naco-high-performance-leadership-academy).





We have one mission and one purpose: **To Make Leaders Better**. The Professional Development Academy is a mentorship-based leadership development platform for frontline county professionals, information security managers, women in leadership & high potential contributors. Our team is committed to helping develop frontline leaders to their fullest potential.

## Top 5 reasons for enrollment in the Professional Development Academy

- 1 Drives employee retention.
- 2 Generates higher performance outcomes.
- 3 Increases employee engagement.
- 4 Establishes greater sense of value, connection and appreciation.
- 5 Develops an employer of choice brand that drives attraction of top talent for better recruitment.



“Many frontline managers are exactly the people we cannot afford to lose. The NACo High Performance Leadership Academy helps to retain these vital employees and helps enable them to be better leaders.”

Matt Chase, Executive Director, NACo



“The Professional Development Academy is having a profound impact on the business communication skills and leadership capabilities of those participating – a must for anyone looking to maximize their potential and effectiveness as a leader in their organization.”

Dave K, CIO



## Key points to remember

- **Efficient**  
12 weeks in duration
- **Non-disruptive**  
No travel required. 100% on-line guided mentorship journey with synchronous & asynchronous learning activities. (no time out of the office required!)
- **Scalable**  
Intentionally designed to accommodate large volume of participants from global enterprises
- **Mentorship based model** Virtual mentorship provided by Fortune 500 CEOs, CIOs, CISOs, CHROs, General Colin Powell, Marshall Goldsmith, and the world's most respected leadership coaches
- **CPE credits**  
Qualifies for 48 continuing education credits
- **Affordable**  
NACo Member Discount: \$1,500 per enrollee. NACo provides one \$1,000 stipend to each NACo member county's first enrollee only; county is responsible for \$495
- **Enrolling now**  
Contact us regarding our next start, click: [www.naco.org/skills](http://www.naco.org/skills) or [www.naco.org/cyberskills](http://www.naco.org/cyberskills) to register.

# COVID-19 pandemic may alter CART fund projections

Missouri Department of Transportation (MoDOT) officials project each penny of the state gas tax is expected to bring in \$41.6 million for FY 2021. The gas tax is set at 17 cents, which means \$707.2 million will be divided among the state, counties and cities for road and bridge maintenance and repair. However, these CART fund projections were done prior to the COVID-19 pandemic and before stay-at-home orders were issued at the state and local level so proceed with caution when using these estimates to work on a county budget for 2021.

For FY 2021, the county share of the gas tax is projected to be approximately \$82.6 million. MoDOT also projects the county intake from the FY 2021 motor vehicle sales/use tax will be \$17.4 million, while vehicle fees for the state's new fiscal year is projected to bring counties an estimated \$11.7 million. Total county revenues from these three sources should be approximately \$111.7 million, which is higher than last year's projection of \$110.7 million. But again, officials estimated these numbers before the COVID-19 pandemic struck.

To figure a county's portion of FY 2021 County Aid Road Trust (CART) revenues, simply use the \$111.7 million multiplied by the county's new percentage share listed in the table at the right.

## Example #1 (for Iron County)

$$\$111,700,000 \text{ million} \times .0033 = \$368,610$$

In order to see the projected breakdown from each of the three sources making up county CART revenues, use the following steps:

## Example #2 (for Iron County)

### Gas tax revenues

$$\$82,600,000 \text{ million} \times .0033 = \$272,580$$

### Motor vehicle sales/use tax revenues

$$\$17,400,000 \text{ million} \times .0033 = \$57,420$$

### Motor vehicle fees

$$\$11,700,000 \text{ million} \times .0033 = \$38,610$$

The tally of these figures will approximate the amount in Example #1 and provide the county's **"projected"** CART revenues for FY 2021.

## County Aid Road Trust (CART) funds

CART Funds are apportioned on the basis of two factors: one-half of the funds are credited on the ratio a county's road mileage bears to the total county road mileage in the unincorporated areas, and one-half is based on the ratio that county rural land valuation bears to the rural land valuation of the entire state. Total 2020 Missouri county road mileage is 73,651.70. Total 2020 assessed valuation in the unincorporated areas is \$27,138,270,550.

The CART distribution percentages for FY 2021 are based on these 2020 figures.

## County CART percents for 2021 budgeting

Adair	0.0058	Linn	0.0056
Andrew	0.0063	Livingston	0.0052
Atchison	0.0057	McDonald	0.0065
Audrain	0.0075	Macon	0.0075
Barry	0.0117	Madison	0.0030
Barton	0.0060	Maries	0.0040
Bates	0.0083	Marion	0.0051
Benton	0.0069	Mercer	0.0036
Bollinger	0.0050	Miller	0.0075
Boone	0.0150	Mississippi	0.0036
Buchanan	0.0053	Moniteau	0.0049
Butler	0.0103	Monroe	0.0058
Caldwell	0.0052	Montgomery	0.0050
Callaway	0.0143	Morgan	0.0110
Camden	0.0238	New Madrid	0.0071
Cape Girardeau	0.0093	Newton	0.0112
Carroll	0.0072	Nodaway	0.0099
Carter	0.0030	Oregon	0.0046
Cass	0.0126	Osage	0.0051
Cedar	0.0052	Ozark	0.0061
Chariton	0.0067	Pemiscot	0.0049
Christian	0.0131	Perry	0.0056
Clark	0.0045	Pettis	0.0099
Clay	0.0080	Phelps	0.0077
Clinton	0.0058	Pike	0.0053
Cole	0.0097	Platte	0.0134
Cooper	0.0051	Polk	0.0084
Crawford	0.0063	Pulaski	0.0073
Dade	0.0049	Putnam	0.0050
Dallas	0.0061	Ralls	0.0051
Daviess	0.0061	Randolph	0.0072
DeKalb	0.0063	Ray	0.0070
Dent	0.0058	Reynolds	0.0067
Douglas	0.0066	Ripley	0.0039
Dunklin	0.0070	St. Charles	0.0355
Franklin	0.0197	St. Clair	0.0055
Gasconade	0.0050	St. Francois	0.0076
Gentry	0.0045	Ste. Genevieve	0.0065
Greene	0.0319	St. Louis	0.1060
Grundy	0.0041	Saline	0.0067
Harrison	0.0066	Schuyler	0.0027
Henry	0.0072	Scotland	0.0041
Hickory	0.0041	Scott	0.0044
Holt	0.0043	Shannon	0.0056
Howard	0.0035	Shelby	0.0048
Howell	0.0105	Stoddard	0.0100
Iron	0.0033	Stone	0.0112
Jackson	0.0098	Sullivan	0.0044
Jasper	0.0121	Taney	0.0112
Jefferson	0.0373	Texas	0.0088
Johnson	0.0117	Vernon	0.0085
Knox	0.0042	Warren	0.0062
Laclede	0.0076	Washington	0.0049
Lafayette	0.0074	Wayne	0.0048
Lawrence	0.0093	Webster	0.0087
Lewis	0.0041	Worth	0.0022
Lincoln	0.0113	Wright	0.0060





# RICE SIGNS

Your Leader In Transportation Safety

- Traffic Signs
- Roll-Up Construction Signs
- Sign Stands & Work Zone Safety
- Pedestrian Safety Signs
- Custom Street Name Signs
- Sign Posts & Hardware



**CALL FOR  
FREE CATALOG**

**Contact Us / Bids / Quotes:**

**Phone: 888-728-7665**

**Fax: 877-546-6165**

**Email: [sales@RiceSigns.com](mailto:sales@RiceSigns.com)**

**Web: [www.RiceSigns.com](http://www.RiceSigns.com)**

*MAC wants to hear from you*

## Submit ideas for the 2020 MAC Annual Conference

### MAC invites you to suggest speakers and topics of interest for its annual conference

At this time, the MAC Annual Conference for 2020 is still scheduled to take place in November. MAC will continue to monitor the coronavirus pandemic and will take any steps necessary to ensure the safety of our members and sponsors and will let our members know of any decisions made prior to the conference.

This year we're asking for your help by inviting our members, sponsors and anyone with an interest in county government to provide us with ideas for the conference's breakout sessions and general session presenters.

Our conference is an important event for county elected officials to see new innovations, meet with vendors and hear about issues that may affect county government. Your input is a valuable resource in making sure that our conference continues to provide our members with the information and tools they need in order to be successful leaders in county government.

If you have ideas to help make the 2020 MAC Annual Conference a success, please fill out the form below and send it back to MAC no later than Sept. 1, 2020. Forms may be sent to:

Attn: 2020 MAC Annual Conference ideas  
Missouri Association of Counties  
P.O. Box 234  
Jefferson City, MO 65102

You may also fax your suggestions to 573-634-3549 or email them to Carah Bright at [cbright@mocounties.com](mailto:cbright@mocounties.com).



**Submission form**  
**deadline: *Sept. 1, 2020***

### Conference Ideas Submission Form

Name \_\_\_\_\_

Title \_\_\_\_\_

County \_\_\_\_\_

#### General Session — presenter/topic suggestions

1. Topic \_\_\_\_\_

Speaker \_\_\_\_\_

2. Topic \_\_\_\_\_

Speaker \_\_\_\_\_

3. Topic \_\_\_\_\_

Speaker \_\_\_\_\_

4. Topic \_\_\_\_\_

Speaker \_\_\_\_\_

#### Breakout Session — topic suggestions

1. Topic \_\_\_\_\_

Speaker \_\_\_\_\_

2. Topic \_\_\_\_\_

Speaker \_\_\_\_\_

3. Topic \_\_\_\_\_

Speaker \_\_\_\_\_

4. Topic \_\_\_\_\_

Speaker \_\_\_\_\_



# SAVE THE DATE

## MAC's 49th Annual Conference & Expo

November 22-24, 2020  
Margaritaville Lake Resort

Due to the uncertainty surrounding the COVID-19 pandemic, the overall conference and/or schedule of events may be subject to change. Any state and/or local ordinances or guidance regarding the safety of attendees during the pandemic that may be in place will be followed by MAC. The health and safety of our members, vendors and sponsors is our top priority. At this time, MAC will not be accepting registration or fees for the conference.

Updates about the conference will be included in MAC's bi-monthly electronic newsletter, *The County Courier*. If you do not receive MAC's electronic newsletter, please email David Owen at [dowen@mocounties.com](mailto:dowen@mocounties.com) so that you can be added to the distribution list.



## Attention County Commissioners:

**75%**  
of Missouri afterschool  
programs are in danger  
of closing.



Working parents depend on afterschool programs but many programs have fallen through the gaps in COVID relief funding.

You can use your county's Coronavirus Relief Fund to help parents get back to work.

Go to [moafterschool.org/county-covid-relief](https://moafterschool.org/county-covid-relief) to find out how you can help afterschool programs in your county.

# Achievement Award Competition for 2020

**Deadline: *Oct. 1, 2020***

## Entry Instructions

1. Use the entry form format on the next page to create the first page of the entry form submission.
2. Obtain a letter of authorization. This is simply a letter signed either by a county executive or presiding commissioner authorizing the entry of the county's program(s) in the Achievement Award Competition. Counties may submit one (1) letter of endorsement for all entries, but please list each entry by program name in the letter of endorsement.
3. Construct the executive summary. This is the statement of the challenge and the solution. The executive summary is a very important part of your entry. It must be no more than three 8½ by 11 double-spaced pages. Since this may be published for statewide distribution, please present the information how it should be used in print. MAC reserves the right to edit this material.

## MAC invites counties to enter the 2020 Achievement Award Competition

These unique awards recognize the innovative and creative spirit of Missouri county governments in finding new and effective ways of providing programs and services to its citizens.

Please read the following instructions and consider entering a county's program(s)/project(s) to win one or more of these awards.

Judges will be looking for programs that are innovative, unique and easily replicable. County programs or projects submitted must have been in existence for at least one year.

Only programs that are county programs will be considered.

## Selection Criteria

A panel of county officials will evaluate the entries. Judges' decisions are final. The following criteria will be used to select the winners:

- Statement of the problem and solution.
- Innovation, resourcefulness, vision, uniqueness, and risk-taking.
- Replicability of the program/project.
- Cost-effectiveness of the program/project.

## Last year's winners

### *Lincoln County*

- Workforce Re-entry Program: Building Futures

### *Cole County*

- Improving Community Health Through Innovative Partnerships



Randolph County Courthouse

**N·FORM**  
**ARCHITECTURE**  
www.nformarc.com | 417· 873· 2255



# Entry form format

Please use the format below as a guide in creating the first page of the entry form submission for the MAC Achievement Award Competition:

## Title of the entry

(to be used on this award — maximum of seven words)

---

---

County name (for joint submissions, please list all counties involved)

---

Contact name and title

---

Mailing address

---

City

State

Zip

---

Phone

Ext.

---

Email

.....

## Organize the entry’s executive summary as follows:

**Overview** – Provide a brief, 25-word summary of the program or project.

**Problem or Challenge** – Describe the problem or challenge the county faced and the process used to address it.

**Solution** – Describe the steps taken by the county to solve the problem or overcome the challenge.

**Budget/Cost/Savings** – How much money was budgeted for funding the project?

- List all sources of funding for the project.
- Did the project come within/under budget?
- What is the measure of increased productivity or time saved?

**Results** – Describe the results of the program/project. Discuss how the program or project has positively affected the community, improved delivery of services to the public, or improved administration of a program internally.

**Project or Program Contact** – List the name, title, mailing address, phone and email address of the person who can be contacted about the program.

**Optional Submission** – If the program involved the development of a video, brochure or pictures of progress, please enclose or email copies with the submission. Items will not be returned and become the property of MAC.

## General information

All recipients will be notified by mail upon completion of judging in the fall.

The awards will be presented at MAC’s Annual Conference and Expo on Nov. 22-23 at the Lake of the Ozarks. However, this could be subject to change.

In the event that a multi-county application is honored, each county will receive an award.

If you have any questions, contact Carah Bright, MAC Member Relations, at 573-634-2120, or [cbright@mocounties.com](mailto:cbright@mocounties.com)

## Include the following

- Completed entry form.
- Three-page executive summary.
- Copy of endorsement letter authorizing entry.

*(One letter may be used for multiple entries, but please include a copy for each entry.)*

**Mail all of the above to:**

**Missouri Association of Counties**  
**P.O. BOX 234**  
**Jefferson City, MO 65102-0234 or**  
**email it to: [cbright@mocounties.com](mailto:cbright@mocounties.com)**



# Support MAC's Associate Members

## **Accounting:**

Brown Smith Wallace - St. Louis, MO 314-983-1238  
Computer Information Concepts - Greeley, CO 800-437-7457  
Evers & Company CPAs - Jefferson City, MO 573-635-0227  
KPM CPAs & Advisors - Springfield, MO 417-882-4300

## **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  
Anderson Engineering - Kansas City, MO 816-777-0400  
Cochran Engineering - Union, MO 636-584-0540  
Cook, Flatt & Strobel Engineers - Topeka, KS 785-272-4706  
Great River Engineering - Springfield, MO 417-886-7171  
Howe Company, LLC - Macon, MO 660-395-4693  
McKinstry - Overland Park, KS 314-230-5766  
MECO Engineering Co. Inc. - Hannibal, MO 573-221-4048  
N•FORM Architecture - Springfield, MO 417-873-2255  
Poepping, Stone, Bach & Associates - Hannibal, MO 573-406-0541  
Shive-Hattery - West Des Moines, IA 800-798-8104  
Smith & Co. - Poplar Bluff, MO 573-785-9621

## **Attorneys/Legal Services:**

Ellis Ellis Hammons & Johnson - Springfield, MO 417-866-5091  
Gilmore & Bell P.C. - Kansas City, MO 816-221-1000  
Lewis Rice, LLC - Washington, MO 636-239-7747  
Schraeder Law Firm - St. Louis, MO 314-454-1500  
Tueth Keeney Cooper Mohan & Jackstadt - St. Louis, MO 314-880-3600

## **Banking/Finance/Investments:**

Central Bank - Jefferson City, MO 573-634-1234  
L.J. Hart & Company - St. Louis, MO 800-264-4477  
Piper Sandler - Leawood, KS 913-345-3300  
Raymond James & Associates - Kansas City, MO 816-391-4120  
Stifel - St. Louis, MO 314-342-8467  
Welch State Bank - Welch, OK 918-788-3373

## **Construction (Bridge/Building/Drainage):**

Mid-Continental Restoration Co., Inc. - Fort Scott, KS 800-835-3700  
MTS Contracting Inc. - Springfield, MO 417-865-9991  
Navigate Building Solutions - St. Louis, MO 314-713-6211  
Oden Enterprises Inc. - Wahoo, NE 402-443-4502  
Septagon Construction Management - Sedalia, MO 660-827-2112  
The Garland Company Inc. - Cleveland, OH 636-698-3324

## **Computer Systems & Software:**

54 Design Group, LLC - Mexico, MO 573-575-6315  
DEVNET Inc. - Sycamore, IL 815-899-6850  
Election Systems & Software - Omaha, NE 877-377-8683  
GovernMENTOR Systems Inc. - Independence, MO 816-254-7610  
Tyler Technologies - Yarmouth, ME 207-518-4745  
Vanguard Appraisals - Cedar Rapids, IA 319-365-8625

## **Consultant:**

Show Me Victories, LLC - St. Louis, MO 314-250-3026

## **Drainage Systems:**

Advanced Drainage Systems - Springfield, MO 417-808-0151

## **Energy Services:**

Control Technology and Solutions (CTS) - St. Louis, MO 636-230-0843  
Invenergy, LLC - Denver, CO 303-557-4495  
GPR Wegman Company - Bethalto, IL 618-258-9000  
Missouri Petroleum Council - Jefferson City, MO 573-634-2941  
Trane - Fenton, MO 636-305-3720

## **Equipment/Supplies (Road & Construction):**

Berry Tractor & Equipment Co. - Springfield, MO 417-831-2651  
G.W. Van Keppel Co. - Kansas City, MO 844-499-6363  
Kirby-Smith Machinery, Inc. - Oklahoma City, OK 405-495-7820  
Knapheide Truck Equipment Co. - Jefferson City, MO 573-893-5200  
Purple Wave Inc. - Manhattan, KS 785-537-5057  
Martin Equipment of Illinois - Ashland, MO 573-657-2154

## **General Business:**

Missouri One Call System - Jefferson City, MO 573-635-1818  
St. Louis Electrical Connection - St. Louis, MO 314-420-5318

## **GIS & Mapping:**

Midland GIS Solutions - Maryville, MO 660-562-0050

## **Government Supplies/Services:**

Mark Twain Regional Council of Gov. - Perry, MO 573-565-2203  
Mo. Department of Labor and Industrial Relations - Division of Labor Standards - Jefferson City, MO 573-751-3400  
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  
Southwest Missouri Council of Governments - Springfield, MO 417-836-6977  
State Emergency Management Agency - Jefferson City, MO 573-526-9104

## **Insurance & Employee Benefits:**

Allstate Benefits - Springfield, MO 417-883-9300  
American Fidelity - Oklahoma City, OK 800-662-1113  
Arthur J. Gallagher & Co. - St. Louis, MO 800-877-8218  
CompAlliance - Merriam, KS 866-825-9800  
CCMSI, Inc. - St. Louis, MO 314-418-5515  
Group Benefit Services - Springfield, MO 417-883-8088  
Missouri Public Entity Risk Management Fund (MOPERM) - Jefferson City, MO 573-751-1266  
Nationwide Retirement Solutions - Denver, CO 303-452-8051  
Ollis/Akers/Arney Insurance & Business Advisors - Springfield, MO 417-881-8333

## **Telecommunications:**

CenturyLink - Town & Country, MO 314-703-8873



# Are You Optimizing Your Interest Earnings?

MOSIP has been providing investment services for Missouri school districts, municipalities, counties and other political entities since 1991, focusing on safety, liquidity and earning a competitive yield.

- Liquid Series
- Term Series, for fixed rate investments
- Certificates of Deposits (CDs)
- Investment of Bond Proceeds

Sponsored by MSBA, MASA, MoASBO, MAC and MML



MISSOURI SECURITIES INVESTMENT PROGRAM

Client Services Group (CSG) | 1.877.696.6747, Option 3

77 West Port Plaza Drive, Suite 220 | St. Louis, MO 63146 | 1.800.891.7910 | [www.mosip.org](http://www.mosip.org)

*This information is for institutional investor use only, not for further distribution to retail investors, and does not represent an offer to sell or a solicitation of an offer to buy or sell any fund or other security. Investors should consider the investment objectives, risks, charges and expenses before investing in any of the Missouri Securities Investment Program's portfolios. This and other information about the Program's portfolios is available in the Program's current Information Statement, which should be read carefully before investing. A copy of the Information Statement may be obtained by calling 1-877-MY-MOSIP or is available on the Program's website at [www.mosip.org](http://www.mosip.org). While the MOSIP Liquid Series seeks to maintain a stable net asset value of \$1.00 per share and the MOSIP Term portfolio seeks to achieve a net asset value of \$1.00 per share at the stated maturity, it is possible to lose money investing in the Program. An investment in the Program is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. Shares of the Program's portfolios are distributed by **PFM Fund Distributors, Inc.**, member Financial Industry Regulatory Authority (FINRA) ([www.finra.org](http://www.finra.org)) and Securities Investor Protection Corporation (SIPC) ([www.sipc.org](http://www.sipc.org)). PFM Fund Distributors, Inc. is a wholly owned subsidiary of PFM Asset Management LLC.*

# Strategies for balancing the budget

**By Mike Mucha**

*Deputy Executive Director,  
Government Finance Officers Association*

As county governments begin to address large revenue shortfalls and significant gaps in their budgets, commissioners, executives, finance and budget staff and leaders from across every department in your organization will need to work together to consider both the short and long-term implications of budget reduction strategies.

GFOA has developed a 12-step guide to financial recovery as part of our overall fiscal first aid resources (available online at [gfoa.org/ffa](http://gfoa.org/ffa)). These resources recognize the various stages of financial distress and highlight potential treatments that county governments can take. However, these treatments are not without risk. In solving the immediate budget crisis, leaders must make sure they also don't jeopardize their long-term financial stability or hurt the prospects for financial recovery.

In early March, when the pandemic first caused shutdown orders and forced many to work from home, governments had to take short-term action to reduce spending, manage cash flow and identify how to maintain critical operations. As the economy starts to re-open, and as governments begin to grasp both the depth and longevity of this financial crisis, more severe budget-balancing strategies will be necessary.

Not every government will be in the same situation, however. With county governments getting revenue from a mixture of different sources and with the different level of impact that COVID-19 has had on different locations, the required severity of budget treatments will differ. This article highlights several

common fiscal first aid treatments and the risks to consider for each. Treatments are categorized by type but are presented in no particular order. GFOA also understands that every local government may have unique risk factors or situations in your community to address so there is no one-size-fits-all approach to budget balancing.

## **Personnel costs**

For many governments, personnel costs can make up 70 percent or more of total expenses, so any discussion about closing a large budget shortfall must include salary cost savings. Governments, however, can use different strategies such as freezing vacant positions, better managing overtime or address health care costs before considering more severe measures like wage freezes, hiring freezes, reduction in hours or ultimately layoffs.

**Caution:** With riskier approaches (furloughs, hiring freeze or wage freeze), governments risk driving away

their more talented staff. The broad nature of these programs often results in productivity losses greater than cost savings, large drop in employee morale and tendency for staff to begin sacrificing organizational goals for personal or department gains.

## **Purchasing practices**

Vendors and suppliers present another opportunity for savings. Governments can use this opportunity to renegotiate or rebid contracts, audit routine purchases, or eliminate non-essential contracts. However, the largest improvement that governments can make with purchasing practice is to strictly adhere to policy. Many governments have purchasing policies that require use of purchase orders, competitive bids or board approval. By routing all transactions through a purchasing process, spending can be tracked and staff can receive timely information to monitor the current budget situation. In times of financial crisis, it is essential that managers have current and accurate information for

**continued on page 24**

### **County Experience:**

- Administration Buildings
- Justice Centers
- Courthouses
- Jails
- Juvenile Centers
- Renovations
- Re-Roof

### **Septagon Services:**

- Public Facility Planning
- Scheduling
- Budgeting
- Value Engineering
- Bid Management
- Site Management
- Quality Control
- Safety
- Project Reporting

[www.septagon.com](http://www.septagon.com)  
Nick Smith and Dennis Paul  
660-827-2112



**SEPTAGON**  
CONSTRUCTION



# STIFEL

**PROUDLY SERVING**  
Missouri Counties Since 1890.

---

Stifel has been helping Missouri  
counties raise capital for facility improvements  
and new construction for nearly  
**130 YEARS.**

---

**CONTACT US TODAY**  
[www.stifel.com/publicfinance](http://www.stifel.com/publicfinance)

**Brent Blevins** | (816) 283-5152 | [blevinsb@stifel.com](mailto:blevinsb@stifel.com)

**Lorenzo Boyd** | (314) 342-8477 | [lorenzo.boyd@stifel.com](mailto:lorenzo.boyd@stifel.com)

**Becky Esrock** | (314) 342-2923 | [esrockb@stifel.com](mailto:esrockb@stifel.com)

**Martin Ghafoori** | (314) 342-8467 | [ghafoorim@stifel.com](mailto:ghafoorim@stifel.com)

**Jack Holland** | (816) 283-5362 | [hollandj@stifel.com](mailto:hollandj@stifel.com)

**Stan Jones** | (816) 283-5235 | [jonessta@stifel.com](mailto:jonessta@stifel.com)

**Joe Kinder** | (816) 283-5110 | [kinderj@stifel.com](mailto:kinderj@stifel.com)

**Michael Short** | (816) 283-5334 | [shortm@stifel.com](mailto:shortm@stifel.com)

**Dan Smith** | (314) 609-4126 cell | [dan.smith@stifel.com](mailto:dan.smith@stifel.com)

**Matt Webster** | (816) 283-5232 | [websterma@stifel.com](mailto:websterma@stifel.com)

budget monitoring.

**Caution:** Purchasing policies that require approvals should not overburden transactions with unnecessary approvals. Managers must be allowed to manage and putting unreasonable approval processes in place for all transactions will only increase the costs of operations.

#### **Asset management**

Capital projects and large asset or equipment purchases (including software) can present opportunities for savings and are likely very visible examples of current spending. Strategies like extending the useful life of assets, deferring maintenance or postponing projects can provide savings opportunities.

**Caution:** In the short term, these strategies can provide relief, but as a long-term option, they present significant risks. Extending asset beyond its useful life or deferring maintenance can lead to higher long-term costs or drop in service level from non-functioning equipment. In addition, delayed projects may also delay opportunities for efficiency gains (for example from software modernization efforts).

#### **Sharing resources**

Governments have a tendency to operate as a collection of siloed departments. Significant saving

opportunities can come from sharing more resources and greater collaboration. For example, unused equipment can be transferred to another department, inventory can be jointly managed or staff can transition to assist with peak work periods. In addition, governments may find opportunities to partner with other governments, non-profits or private organizations. For example, governments can work to borrow large equipment from neighboring jurisdictions rather than purchasing the asset or pursue managed competition opportunities for common services.

**Caution:** Turning over control to another entity or becoming dependent on another organization to provide services adds risk for service delivery. Governments should make sure to work on proper service level agreements or MOUs when sharing resources.

#### **Revenue enhancement**

For most counties, the primary cause of the financial crisis will be loss of revenue, not out of control expenses. While actions geared to increasing revenue may be more difficult, options do exist. Governments can work to ensure any federal or state aid that they are eligible for is claimed. Often, these programs have complex requirements and limits. Understanding these rules is important for compliance. Governments may

also have opportunities to explore new options for increasing fee revenue or examine and improve existing billing and collection procedures.

**Caution:** More aggressive bill collection policies should be evaluated with larger community goals in mind. The collection methods used in the private sector may not treat constituents in a way that reflects well on government, especially during an economic downturn when many people are vulnerable

To help in selecting budget treatment options, GFOA has developed a scoresheet that can be used to evaluate different options <http://www.gfoa.org/ffa-evaluation-criteria-checklist>. However, some strategies should be avoided or explored with extreme caution due to the potential for more damaging long-term effects.

#### **Strategies to avoid**

The following budgeting gimmicks should be avoided and can cause long-term consequences for your government that make financial recovery that much more difficult.

- **Dismantling internal controls:** The risk of fraudulent activity generally increases during financial crisis. While some efficiencies may be possible by reducing basic internal controls, it is not worth the financial risk.
- **Underfunding liabilities:** Failing to maintain payments

# Serving counties since 1987...





for pension contributions and other future liabilities has long-term consequences. Not only does it add those costs to a future period, the government loses out on investment income, and often creates additional challenges for bond ratings and public perception.

- **Defaulting on debt payments:** In addition to violating your contract with investors, failing to pay creditors would make it all but impossible to borrow in the future.
- **Early retirement programs:** Early retirement incentives seem like a straightforward way to reduce more senior and higher paid employees. In reality, realizing savings is complicated and difficult. Governments must find ways to replace staff and deal with large loss in knowledge. At the same time, retiree costs are shifted to the pension system adding additional costs to the government.

- **Pension obligation bonds:** Pension obligation bonds are complex financing instruments that involve converting pension liabilities to debt where proceeds are invested at a rate (ideally) above the rate on the bonds. However, if investment proceeds fail to cover the cost of the bonds, not only does government still have cost of pension liabilities, but now also has additional debt to repay. To be effective, this strategy requires almost perfect timing of the market. When not done correctly, this has led to some of the more well-known government bankruptcies over the past 15 years.

For more

information or additional resources to assist please visit GFOA's resource centers web page for fiscal first aid ([gfoa.org/ffa](http://gfoa.org/ffa)) and COVID-19 response issues ([gfoa.org/covid19](http://gfoa.org/covid19)). This article has been adopted from GFOA's two recently released "Balancing the Budget" research papers available at [gfoa.org/ffa](http://gfoa.org/ffa). For questions, please contact [research@gfoa.org](mailto:research@gfoa.org).

*This article was published in the May 25, 2020 edition of the NACo County Record.*

<b>SMITH&amp;CO.</b>		<ul style="list-style-type: none"> <li>• Water</li> <li>• Wastewater</li> <li>• Streets/Roads</li> <li>• Stormwater</li> <li>• Site Plans</li> <li>• Bridges</li> </ul>
CONSULTING ENGINEERS GEOTECHNICAL DRILLING	REMEDIATION LAND SURVEYORS	
AN EMPLOYEE OWNED COMPANY		<ul style="list-style-type: none"> <li>• Geotechnical</li> <li>• Drilling</li> <li>• UST's</li> <li>• Airports</li> <li>• Industrial Parks</li> </ul>
901 VINE STREET POPLAR BLUFF, MISSOURI (573) 785-9621 <a href="http://www.shsmithco.com">www.shsmithco.com</a>		

## YOUR ACCOUNTABILITY is Our Business!

### SPECIALIZING IN:

AUDITS  
ACCOUNTING  
FINANCIAL REPORTING  
PAYROLL PROCESSING  
TAX PLANNING AND RETURN PREPARATION  
RETIREMENT PLAN ADMINISTRATION

**E**VERS & COMPANY, CPA'S, L.L.C.  
Certified Public Accountants and Consultants

CONTACT US:  
(573) 635-0227

## Jail Reimbursements

# What Missouri owes after four quarter FY 2020 payments

Missouri owes its counties and the City of St. Louis slightly more than \$29 million in jail reimbursement after making the fourth quarter payment of FY 2020 on claims that have been audited by the Missouri Department of Corrections (DOC). This amount only includes bill of costs claims and does not include any claims made for transportation and extradition.

Missouri reimburses county jails for detaining state prisoners for the number of days they spend in county jails while their court cases are processed. If convicted and sentenced to serve time in the DOC, Missouri counties will be reimbursed for the number of days an inmate spent being detained before being transferred to the custody of the DOC.

The state appropriated \$38 million for jail reimbursements in FY2020. The state appropriated the same amount for FY2021 but also added nearly \$9.8 in additional funding for payments on board bills prior to July 1, 2020.

The DOC begins paying claims after they have been audited and when funds are released by the state, which occurs on the first business day on or after July 1, Oct. 1, Jan. 1 and April 1.

The board rate for jail reimbursement in FY 2020 was \$22.58 per day, per inmate. This amount will most likely continue in FY 2021.

Information about jail reimbursements, including instructions and forms for making a claim can be found the DOC's website at <https://doc.mo.gov/divisions/human-services/county-reimbursement>.

County	Total outstanding as of June 30, 2020	County	Total outstanding as of June 30, 2020
Adair	270,457	Livingston	134,386
Andrew	32,593	Macon	63,090
Atchison	3,850	Madison	42,693
Audrain	201,113	Maries	21,366
Barry	192,743	Marion	235,243
Barton	54,115	McDonald	157,108
Bates	0	Mercer	0
Benton	51,627	Miller	212,548
Bollinger	0	Mississippi	149,314
Boone	1,005,155	Moniteau	86,107
Buchanan	740,762	Monroe	96,575
Butler	410,325	Montgomery	126,017
Caldwell	27,651	Morgan	286,685
Callaway	228,315	New Madrid	199,785
Camden	228,519	Newton	63,922
Cape Girardeau	498,022	Nodaway	96,654
Carroll	28,847	Oregon	38,382
Carter	16,984	Osage	1,092
Cass	283,907	Ozark	54,208
Cedar	23,902	Pemiscot	205,092
Chariton	31,147	Perry	14,433
Christian	148,668	Pettis	505,092
City of St. Louis	1,403,247	Phelps	430,216
Clark	57,640	Pike	81,758
Clay	964,392	Platte	507,001
Clinton	0	Polk	248,073
Cole	143,192	Pulaski	183,097
Cooper	71,011	Putnam	11,783
Crawford	90,725	Ralls	4,007
Dade	24,472	Randolph	140,682
Dallas	178,584	Ray	138,133
Daviess	124,130	Reynolds	47,924
DeKalb	150,372	Ripley	86,878
Dent	100,867	Saline	136,054
Douglas	26,967	Schuyler	13,073
Dunklin	581,111	Scotland	5,417
Franklin	337,424	Scott	279,873
Gasconade	38,203	Shannon	17,526
Gentry	43,621	Shelby	13,849
Greene	3,019,866	St. Charles	1,111,448
Grundy	24,626	St. Clair	58,227
Harrison	37,563	St. Francois	614,711
Henry	338,112	St. Louis County	1,849,767
Hickory	63,064	Ste. Genevieve	94,394
Holt	26,055	Stoddard	222,966
Howard	36,473	Stone	23,334
Howell	114,655	Sullivan	0
Iron	196,558	Taney	923,557
Jackson	3,866,928	Texas	0
Jasper	412,365	Vernon	278,103
Jefferson	41,251	Warren	260,454
Johnson	59,894	Washington	231,579
Knox	0	Wayne	76,400
Laclede	437,703	Webster	66,369
Lafayette	164,189	Worth	0
Lawrence	194,447	Wright	163,716
Lewis	10,861		
Lincoln	44,987		
Linn	46,038		
		<b>Total</b>	<b>29,060,454</b>





**JOHN DEERE**

**Run Your World**

COMPACT EQUIPMENT  
APPLICATION EXPERTISE  
HEAVY EQUIPMENT  
CERTIFIED TECHNICIANS  
BIG PARTS PROMISE

# UNEARTH MORE

GRADE MANAGEMENT SOLUTIONS  
REMOTE DIAGNOSTICS  
LOCAL MACHINE MONITORING  
EXPERT ALERTS  
FINANCING OPTIONS  
CERTIFIED REBUILD CENTERS  
POWERTRAIN RELIFE PLUS  
ATTACHMENTS

We ensure that everything you need to Run Your World is

***CLOSER THAN YOU THINK.***

To learn more, visit us today.



**JOHN DEERE**

**MURPHY TRACTOR &  
EQUIPMENT CO.**

Kansas City, MO • (816) 483-5000  
Springfield, MO • (417) 863-1000  
[www.murphytractor.com](http://www.murphytractor.com)

**ERB EQUIPMENT COMPANIES**

St. Louis, MO • (636) 349-0200  
Cape Girardeau, MO • (573) 334-0563  
Wentzville, MO • (636) 463-2501  
Cuba, MO • (573) 885-0500  
[www.erbequipment.com](http://www.erbequipment.com)

**MARTIN EQUIPMENT  
OF ILLINOIS**

Palmyra, MO • (573) 769-2274  
Ashland, MO • (573) 657-2154  
[www.meoi.com](http://www.meoi.com)

# NACo's Live Healthy Program can save counties money

The NACo Live Healthy Program provides relief to uninsured and underinsured Americans who face high prescription, health and dental costs. The program is free to NACo member counties and has been offering real savings to county residents across the country since 2004. The program, which is administered by CVS Caremark, includes discounts on prescriptions, vision care, LASIK & PRK vision procedures, hearing aids & screenings, prepaid lab work, prepaid diagnostic imaging, diabetic supplies and dental care.

The prescription portion of the program continues to grow, providing average savings of 24 percent on thousands of medications.

The savings range from 15-75 percent, and the free discount card is accepted at thousands of pharmacies nationwide. Adding the dental discount program enables residents to save on all health services through one program. This program helps residents of NACo member counties save 15-50 percent on dental care and is honored by thousands of participating providers nationwide. The dental discounts help people who are uninsured, but can also complement health insurance plans or work with health savings accounts and flexible spending accounts.

The program is free for member counties and inexpensive for residents:

- Prescription Drug Discount Card:



Free for residents,

- Dental Discount Program: \$6.95/month or \$69/year for individuals. \$8.95/month or \$79/year for families, and
- Medical Services: \$6.95/month or \$69/year for individuals. \$8.95/month or \$79/year for families.

For more information about the program, visit [www.naco.org/health](http://www.naco.org/health).

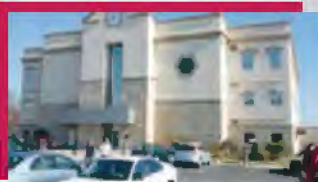


Call today for  
free building  
inspection!

## Miller County Courthouse

Tuscumbia, MO

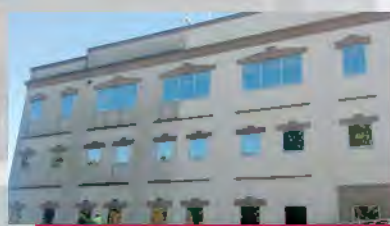
BEFORE



BEFORE



BEFORE & AFTER



- Cleaning
- Caulking
- Waterproof Coatings

## Masonry Restoration

- Cleaning
- Re-pointing
- Terra-Cotta repair/replacement
- Stone repair/replacement
- Brick replacement/re-building
- Lintel replacement
- Sealant replacement
- Thru-wall flashings
- Structural anchorage
- Exterior wall coatings
- Below-grade waterproofing

## Concrete Restoration

- Structural concrete
- Waterproofing membranes
- Sealant Replacement
- Expansion joint replacement
- Injection

Phone: 471-865-9991

Fax: 417-865-9995

Email: [tomb@mtscontracting.com](mailto:tomb@mtscontracting.com)

[jeffd@mtscontracting.com](mailto:jeffd@mtscontracting.com)

Website: [www.mtscontracting.com](http://www.mtscontracting.com)



# INNOVATIVE PUBLIC FINANCE SOLUTIONS



GILMORE BELL

See our website for an office near you.  
[gilmorebell.com](http://gilmorebell.com)

The choice of a lawyer is an important decision and should not be based solely on advertisements. Gilmore & Bell, PC has offices nationwide.

1 (800) 844-3232  
[info@gilmorebell.com](mailto:info@gilmorebell.com)

# Pay for Today's Improvements With Tomorrow's Savings

## Infrastructure Upgrades Funded with Guaranteed Savings



### Design/Build Performance Based Facility and Infrastructure Solutions

*CTS helps local governments leverage special financing options and savings to fund much needed facility and infrastructure improvements. The results are modernized, comfortable and healthy public facilities with reduced energy and operational costs.*

- ✓ Turnkey, engineered solutions improve comfort as well as energy and operational efficiency
- ✓ Projects designed to maximize economic and environmental impact
- ✓ Custom approach to fit specific client needs with lowest life-cycle cost
- ✓ Guaranteed price, savings and performance
- ✓ Address deferred maintenance and long-term capital improvement plan
- ✓ On site Project Management
- ✓ Single point of contact and responsibility



**Ellie Blankenship**  
Local Government Account Executive  
314-221-5235  
eblankenship@ctsgroup.com

**John Shaw**  
Municipal Market Manager  
314-324-7071  
jshaw@ctsgroup.com