Achievement Awards • 2011

Smart Governance Best Practices

October 2011
# Smart Governance Best Practices

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Compiled by Matthew Luce, Research Intern
Online Filing of Property Tax Appeals

Los Angeles County, CA
Population: 9,935,475

The Online Filing of Property Tax Appeals is a web-based application that allows taxpayers and their representatives to electronically file appeals to challenge the Assessor’s evaluation of their properties. The online filing system has made the appeals process more efficient and less cumbersome for all of those who participate in it.

Taxpayers and their representatives are now able to submit an online filing from the convenience of their own homes, from a remote location in the sprawling areas of Los Angeles County, or even from out of state. Taxpayers will instantly receive a confirmation of their filing, with an assigned application number, once the appeal is submitted. In addition, taxpayers can access the website to check the status of their appeals, electronically postpone a scheduled hearing, or withdraw their appeals with the click of a button. The Online filing system further allows the County to move away from paper forms, which could easily be misplaced or get lost within the system.

The Online Filing of Property Tax Appeals improves the administration of existing services as well as the cost effectiveness of the Assessment Appeals Board (AAB) Clerk’s Office. With significant reductions to staff time, data entry, photocopying, and processing of appeals that either contain errors or are incomplete, the County has been able to achieve substantial cost savings. Further, this program promotes a significant amount of intergovernmental cooperation and coordination between the offices of the AAB Clerk and the County Assessor, in an effort to quickly resolve property assessment disputes with taxpayers – primarily through the sharing of appeals data and digital images submitted online.

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Internal Savings in Difficult Times

Orange County, CA
Population: 2,988,072

The Internal Savings Program seeks to find new and innovative ways of providing election services, while simultaneously increasing the cost effectiveness of the election process. Three main projects were implemented in the past year, namely the introduction of an online training program for volunteers, and revisions to the process of counting ballots by using Supply Conveyors and Vote-by-Mail Extractors.

Online Training allows volunteer poll workers to prepare for their key role at poll sites on Election Day on their own schedule, in the comfort of their own homes. In addition, Online Training reduces the need for training classes and the associated labor, equipment, and transportation costs. Supply conveyors change how supplies are processed
on Election Night as they return from the polls. Instead of a 10 day process to sort and account for Election Day supplies, the supplies are sorted on Election Night, equating to both a time and cost savings for the County. Vote-by-Mail Extractors open envelopes and remove the completed ballots, which is a task that was previously done manually. The number of people required to open and process paper ballots has been reduced from 200 to 24 by the Vote-by-Mail Extractors. Both the Supply Conveyors and Vote-by-Mail Extractors reduce the amount of time that the Registrar of Voters needs to certify an election. This allows the public to better participate in elections, and provides faster election results, which facilitates effective government.

The program dramatically enhances the cost effectiveness of elections in Orange County. For the November 2010 General Election, the Online training saved $10,870, the Supply Conveyor saved $3,583, and the Vote-by-Mail Extractor saved $185,775, all while integrating new services to residents into the election process. The Internal Savings Program provides information that fosters effective public policy making by streamlining the process of counting all of the ballots. Finalizing election results faster has greatly enhanced the level of citizen participation in elections.

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Resourcing for Results Online (RFRO)

Miami-Dade County, FL
Population: 2,376,014

Initiated by the Office of Strategic Business Management, Resourcing for Results Online (RFRO) is a web-based application that enables all County departments to submit their annual proposed operating budgets in a consistent format. This uniformity helps to facilitate the development and ultimate production of the County’s Proposed Resource Allocation Plan and Adopted Budget documents. RFRO streamlines the linkages between strategic goals, specific outcomes, financial and human resources, all through a single application.

Prior to the implementation of this tool, over ten applications and thousands of hours of staff time were spent on the resource allocation process to produce the county’s annual budget. This made it especially difficult to show elected officials, as well as the community, the connection between a given departments’ stated goals and objectives, and the resources allocated to it to achieve them. The RFRO solution has become Miami-Dade County’s primary system for outlining its goals and objectives for each fiscal year.

The Resourcing for Results Online (RFRO) application has significantly improved the efficiency of County government and has served to help communicate the County’s resource allocation plan to its citizens. It has become an industrial tool in facilitating the decision making processes, including policy and programmatic decisions regarding the allocation of resources for services provided to the community. The RFRO solution has further achieved significant recurring savings by decreasing paper consumption, eliminating staff time
spent for manual work, and increasing productivity for County employees in all departments.

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★★ Palm Beach County Ethics Initiative★★

Palm Beach County, FL  
Population: 1,268,548

In 2009, Palm Beach County began a focused and comprehensive effort to develop an ethics initiative geared towards restoring public trust in government and establishing a more transparent operating model for its citizens. Based on a grand jury report issued in early 2009 citing repeated incidences of corruption among multiple members of the County Commission and West Palm Beach City Commission, staff immediately began researching and preparing for the implementation of an ethics initiative that would establish an independent Commission on Ethics (COE) and Office of Inspector General (OIG).

Within several months of the release of the report, the grand jury recommendations were not only addressed, but approved and implemented by the Board of County Commissioners. In addition to a new County Code of Ethics, a five-member Commission on Ethics and an Office of Inspector General were established. Two independent websites detailing all activities, including meetings, public hearings, advisory opinions, enforcement of complaints, and training for citizens, employees, advisory boards, and lobbyists have been launched. In November, 72 percent of voters approved a referendum extending these ordinances to all 38 municipalities within Palm Beach County. Currently the development of a single, county-wide code is underway.

The Palm Beach County Ethics Initiative creates a new, completely independent oversight authority to ensure accountability, transparency, and efficiency in government, at a nominal cost to taxpayers. The Office of Inspector General was created to promote efficiency and effectiveness in the administration of local government, and to prevent and detect fraud and abuse in programs and operations administered or financed by local governments.

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★★ The Precinct Atlas★★

Cerro Gordo County, IA  
Population: 44,645

During the 2008 presidential election, Iowa implemented Election Day voter registration (E-D registration). The election set record turnouts across the state and was the first true test of this new program. In combination with the incredible voter-turnouts, the State faced a multitude of issues stemming from difficulties associated with trying to integrate the E-D Registration requirements with existing laws. Throughout the State, one of the results of the precinct officials being tasked with new E-D registration duties was that the officials filled out forms incorrectly or incompletely, filled out the wrong forms, or failed to obtain required signatures. In addition, many staff unnecessarily required many voters to cast provisional ballots or go through extensive E-D registration procedures, when a simple change-of-address or proof of identity was all that was required for a particular voter.
Immediately following the 2008 election, the County began exploring the possibility of purchasing or developing an electronic pollbook program. After meeting with several vendors and seeing demonstrations for three electronic programs, the County opted to pursue the development of an in-house software program. The deficiency of the vendors’ programs was that they did not have the Iowa-specific functionality that a customized, in-house program could provide. The finished product is not used for counting votes, but is instead used to process voters correctly and efficiently. The software navigates the dense network of election laws by organizing and prioritizing them, while presenting step-by-step instructions or simple questions in everyday language to the precinct officers.

Since it was first used in a special election in Cerro Gordo County in February 2009, the Precinct Atlas has been used in 48 Iowa counties, providing such results as correct and efficient processing of voters, consistent application of election laws, virtually error-free election forms, and increased confidence of precinct officials in administering election precinct duties.

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Innovation Website, the Online Idea Forum

Harford County, MD
Population: 239,259

The spirit of innovation, and a government that is responsive to the people it represents have always been hallmarks of our national identity. This collaborative website (ideas.harfordcountymd.gov) brings these two important principles together and creates an opportunity for citizens to openly share ideas and innovations that they feel could benefit their community.

Harford County has developed an interactive platform that allows its community to come together to discuss ideas, and to connect those ideas with the leaders of government and business in their community. A true measure of any modern society is its ability to create an environment where knowledge is freely exchanged and innovation is encouraged. Harford County leads the State of Maryland in creating tools that both residents and employees can use to help facilitate effective government, explore new ideas in a collaborative manner, and encourage innovation that will continue to make Harford County a great place to work, live, and play.

This program offers a new, innovative service to county residents and employees to provide original ideas and input to county government. The ideas that are selected to be implemented are chosen because it is expected that they will either improve government operations or enhance cost-effectiveness. Throughout the process, citizen participation and input are both welcomed and encouraged. The two-way dialogue that is involved in this collaboration, in addition to the comments about the proposed ideas, aid citizens in understanding government programs and operations. Feedback provided by the citizens is reviewed by senior leaders and policy makers. This review, in turn, informs the development of public policy. Intergovernmental cooperation and coordination are often required to implement successful ideas. Success tends to foster further success, and these experiences build working relationships that strengthen future intergovernmental actions.

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In Suffolk County, New York, the processes of developing grant applications and coordinating successfully funded grant projects were determined to be inefficient systems. Individual staff and programmatic units each kept their own separate monitoring and tracking systems, which recorded different levels and phases of grants and applications. In some instances, there were even gaps in the information that was collected.

An interdisciplinary group convened to discuss the problem and to plan for improvements. The planning group brainstormed and used additional quality improvement strategies in order to develop the Grants Management System (GMS). GMS developed as a centralized tracking and coordination system that follows grants through every phase, including the evaluation of whether to apply for a Request for Proposal (RFP), the application submission, the grant award, the acceptance of the award by the County, the development and finalization of contracts, inventory management, monitoring of expenditures, claiming, and revenue receipting. Feedback from Suffolk County Department of Health Services (SCDHS) staff indicated a high level of satisfaction with GMS, improved knowledge and skills, and improved management and implementation of grants. As a result of the improved efficiencies of GMS, the Suffolk County Department of Health Services was able to reduce the grants staff by 2 full time equivalents (FTE), which has yielded significant cost savings.

The GMS program was developed in order to improve efficiencies in a local government. It was conducted in phases, including a needs assessment and analysis, the setting of objectives, planning, design, implementation, and evaluation. The implementation of the new GMS has helped the county’s grant system to become significantly more efficient and coordinated. It has further resulted in a decrease in confusion and errors regarding the processing and coordinating of grants at every stage of development and implementation.

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The Chesterfield County BMP (Best Management Practices) Facilities Program allows for more effective and cost efficient maintenance and upkeep of county-owned BMP and SWM (Storm Water Management) ponds. Before the program was initiated, responsibility for the inspection, maintenance, and upkeep of County ponds was distributed among several different departments. By shifting the maintenance responsibility to one department, an annual operations budget savings of $20,000 has been realized. It is estimated that as future facilities come online, the annual savings will be $1,200 per facility over time.

The consolidation of the BMP program has allowed for saved resources to be applied to other critical needs of the County. The shifting of responsibility to a single department has freed up administrative time in other areas as well, consequently allowing those employees to concentrate on more department-specific tasks. The program already in place in the Environmental Engineering Department has allowed for the seamless takeover of the responsibilities associated with the BMP program.
By using the existing economy of scale and the resources already on hand, more effective use of public funding was attained through cost savings. The consolidation also simplified a somewhat complicated process of how and what was required of BMP maintenance, by placing responsibilities of a given project on the member of the organization most qualified and experienced to perform the tasks required. Prior to BMP maintenance consolidation, the cost to taxpayers was significantly higher, due primarily to the inefficacies inherent in the different goals of each organization, in addition to the lack of operational knowledge by staff of the effective BMP maintenance certification.

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Boards and Commissions Volunteer Orientation Program

La Plata County, CO
Population: 47,452

La Plata County has 37 active boards, committees and commissions involving nearly 190 volunteer citizens. In order to acquaint board and commission members with open meetings and open record laws, confidentiality policies, and ethical issues, the assistant county manager, the county attorney and administrative staff designed a 1.5 hour orientation that all current and new board members were asked to attend, in order to help the volunteers better understand their roles and responsibilities.

The orientation centered around a presentation that was created by the assistant county manager and the county attorney, which outlined such issues as the County’s strategic plan, Colorado Open Meetings Law, the Colorado Open Records Law, governmental immunity, confidentiality issues, conflicts of interest and other pertinent issues that volunteers might encounter, and included ample time for discussion. Participants were given a packet of resources with more specific information on these issues, including individualized position descriptions and personal commitments, and contact information if they needed additional information. This occasion was also used to honor volunteers for their service. The board and commission members make decisions and choices, and the training provides them a touchstone to ground their actions, reduce ambiguity and uncertainty, and assists them in making sound decisions and good choices that will instill confidence in government.

The collective trainings will help all of La Plata County’s board and commission members to be more effective, efficient, and better informed. Having this training up front will save staff and attorney time because members will already be familiar with their duties, personal commitments and responsibilities when issues or problems arise. The La Plata County Boards and Commissions Volunteer Orientation program is specifically designed to enhance the experience of all members and to help them better understand the workings of government at the local level.

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**Cost Savings without Compromising Care**

Los Angeles County, CA  
Population: 9,935,475

Controlling medication costs is critical to preserving access to necessary medications for individuals who depend on public services. A challenge to the Los Angeles County Department of Mental Health is controlling the drug budget, especially when external factors like increased patient load and increased drug prices continue to mount. Reimbursed by DMH, contracted pharmacies/payments had been based on a long standing industry pricing benchmark, Average Wholesale Price (AWP).

In March 2009, however, a federal judge determined the benchmark illegal, ruling that prices were artificially inflated. As such, DMH worked collaboratively with other county departments, to inform and request cooperation from its contracted pharmacies to use other benchmark standards for drug reimbursement. New benchmark reimbursement terms were created to take advantage of the ruling, consequently improving reimbursement flexibility, and ensuring that DMH reimbursement terms remain within industry standards for years to come.

Total savings for the Fiscal Year of 2010-11 amounted to $9.3 million, or about 25 percent of the pharmacy budget. The program is ongoing and is assisting with the Department’s efforts to cope with increased patient load and escalating prices for all medications. In Fiscal Year 2009-10, Los Angeles County recognized this project by awarding it one of its most prestigious awards, the Mega Million Dollar Award.

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**Process Reform of Use Tax on Building Materials**

El Paso County, CO  
Population: 565,582

Concerned that use tax collections on building materials were lower than they should be, El Paso County began a study in 2008 of its use tax collection process and results. At the time, the County’s use tax was collected by the City of Colorado Springs through an intergovernmental agreement dating back to 1988. The County’s primary concerns with that process were that it did not review building projects valued at less than $100,000 and that it lacked an effective audit component.

In studying this problem, El Paso County also reviewed the use tax processes and collections of other, similarly sized counties. This not only helped clarify the problem, but also served as a source of ideas for a new approach to use tax collections. The study confirmed the County’s concerns, and as a result, the County decided to develop and implement a new use tax collection process that would address these fears and facilitate accurate and timely collections.
The program has been tremendously effective. In the first full year of the new process, El Paso County’s use tax collections on building materials increased by 223.29 percent. This was during a period in which construction permits issued decreased by more than 6 percent and valuations remained flat. Now in its second year, the new process continues to yield even higher collections, at an average of 65 percent over prior years. In addition, feedback from stakeholders has indicated that the new process has served to level the playing field for all building contractors.

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P-Card Utilization

El Paso County, CO
Population: 565,582

In 2008, the net utilization of the procurement card (P-Card) program in El Paso County was $802,000 – resulting in a $6,000 rebate issued by the credit card processing company. This rebate provided a compelling incentive to increase and expand the use of the program. In 2009 a major effort was launched to increase the usage of the P-card program throughout the County as a means of maximizing rebate incentives and to help streamline the payment process.

Further, El Paso County had been fielding complaints from vendors over delayed payments for services rendered. For example, a standard check issuance, from receipt of invoice to payment by check, took three to four weeks. This, compared to the accelerated reimbursement of a P-card of one to two days, presented the County with a fantastic opportunity to take full advantage of the benefits its P-card program offered. El Paso County began by polling vendors to identify those that would be willing to accept credit card payments. Those vendors that agreed were set up with a different address book type so that departments issuing payments could easily identify them.

From 2008 to 2010, El Paso County increased its usage of the P-card from $802,000 to $11.3 million – resulting in a rebate of $150,000. This substantial rebate increase has more than paid for the salary of the staff person administering the P-card program in addition to returning substantial, much-needed funding to the County’s budget, without any increase in procurement activity. Moreover, not long after the County began using its P-card program to streamline its payments to vendors, many of these vendors expressed extreme satisfaction over the ease and efficiencies of the program – especially with regard to bank account deposits that were now taking just a few days rather than weeks. The cost of this program is a mere $55,000 annually, which includes the salary of the staff person dedicated to administering it.

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Managing Debt Service Expenditures During an Economic Downturn

Henrico County, VA
Population: 280,581

During the most recent economic downturn, Henrico County used a number of cost-cutting approaches to mitigate a $91 million drop in General Fund revenues between FY 2008-09 and FY 2010-11. One of these approaches required an aggressive move towards refunding every possible debt coupon the County had during what was an extremely volatile economic period, but one in which municipal bond rates dropped to lows not seen since the 1950’s.

Beginning in February 2009, Henrico County refunded existing debt four times over a 15 month period. This aggressive approach required a coordinated and concise effort between the County’s management, the County’s Financial Advisor, and the County’s external auditors. All aspects of this approach needed to be executed flawlessly as Henrico County maintains AAA/AAA/Aaa bond ratings. In the end, these debt refundings reduced future debt service payments by $17.73 million due to the County’s proactive effort in refunding debt at a time when municipal bond rates were at extremely attractive levels.

The effort to more vehemently pursue optimal debt financing options is part of a broader effort to reduce costs, improve efficiencies, and create added value from existing, and increasingly scarce resources. This effort is an excellent example of a County government going above and beyond its call of duty, purely for the benefit of its citizens.

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Isle Pre-Pay
Isle of Wight County, VA
Population: 33,417

Isle of Wight County has recently become a retirement destination. With the average age of its citizenry increasing, a growing portion of the County’s population is now living on a fixed income. In 2007, the County began fielding concerns from citizens about having such a significant tax bill due on December 5th, as this date coincides with the time of the year when many people see increases in their household expenditures, such as heating costs and holiday spending. In response, the Board of Supervisors asked the County’s Treasurer and Commissioner of Revenue to begin exploring ways to improve the tax collection process. The Treasurer and the Revenue Commissioner agreed that adjusting the current tax due dates was not a viable option, due to the costs of beginning biannual assessments for personal property taxes, as well as the majority of the citizenry’s reluctance to change. Instead, they determined that the promotion of an option already available to taxpayers – prepayments – could alleviate much of the financial strain associated with the County’s tax due dates.

Through a series of revisions made to the program, Isle Pre-pay is now accessible to over 10,000 eligible real property tax accounts, as well as non-delinquent personal property tax payers. The program initially encouraged residents to make quarterly payments against their estimated property tax bill, but has since moved to a system consisting of ten monthly payments for both personal property and real property tax accounts. Any accounts with a zero balance due at the October bill generation did not receive a tax bill. Any accounts with a credit balance were given the option of applying the credit to the next year’s bill, applying the credit...
to another tax bill, or the taxpayer could request a refund of the credit amount.

Isle Pre-pay has been extraordinarily successful, and currently has more than 3,000 participants. Personal property delinquency rates have been reduced by more than 6 percent since the program began, and the Treasurer’s office frequently receives letters, emails, and phone calls from citizens that say how much the Isle Pre-pay program has benefitted them. During its inaugural year, the program generated over $700,000 in prepayments. Further, the County is benefitting from the program as well. It helps to spread the County’s cash flow more evenly across the year. Historically, there had been a large influx of cash when taxes were due, but very little otherwise. Since its inception, Isle Pre-pay has brought in more than $4.3 million in off-cycle payments to the county.

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About the National Association of Counties

The National Association of Counties (NACo) is the only national organization that represents county governments in the United States. Founded in 1935, NACo provides essential services to the nation’s 3,068 counties. NACo advances issues with a unified voice before the federal government, improves the public’s understanding of county government, assists counties in finding and sharing innovative solutions through education and research, and provides value-added services to save counties and taxpayers money. For more information about NACo, visit www.naco.org.

For your notes: