COUNTIES AND THE COVID-19 PANDEMIC





Counties remain focused on our mission to end COVID-19, keep our local businesses alive, and serve our most vulnerable residents and frontline heroes. Every dollar in local government aid is at least a dollar in GDP growth.

As this unprecedented global health pandemic continues to evolve and reach further into our communities, we urge Congressional support and immediate passage of the Coronavirus State and Local Fiscal Recovery Funds.

Only 5 percent of counties received direct assistance from the CARES Act, and far too many counties never received any, or very limited, federal resources. Even with these much-appreciated federal dollars, the immense scale and growing needs facing our counties are far outstripping our local resources.

County leaders are serious, prudent stewards of public dollars, and we are not looking for an unlimited federal handout. We remain very concerned about mounting federal debt. Yet, we also understand that we must overcome this devastating pandemic together, now, so we can make the smart investments needed to pursue a brighter, more resilient future for all our residents and communities.

We know that the only way to unlock the full economic potential and protect the wellbeing of the nation is to overcome the current global public health emergency.

We respectfully urge Congress and the White House to work together in a bipartisan manner to ensure our local communities have the resources, decision-making powers and flexibility necessary to overcome this massive national emergency and to ensure our nation is better prepared for future pandemics and disasters.



NACo LEGISLATIVE ANALYSIS FOR COUNTIES: U.S. HOUSE COMMITTEE ON OVERSIGHT & REFORM

STATE & LOCAL CORONAVIRUS FISCAL RECOVERY FUNDS UPDATED: FEBRUARY 11, 2021



To find your county's estimated allocation through the proposed State and Local Coronavirus Recovery Funds, <u>click here</u>.

On February 9, the Democratic leadership of the U.S. House Committee on Oversight and Reform released its <u>Fiscal Year (FY) 2021 Reconciliation Act bill,</u> <u>which includes the Coronavirus State and Local Fiscal Recovery Funds.</u> This package would provide \$350 billion to help states, counties, cities, other municipalities, and tribal governments cover increased expenditures, replenish lost revenue and mitigate economic harm from the COVID-19 pandemic.
The measure outlines that states, along with the District of Columbia, would receive \$195.3 billion, distributed mostly upon each state's share of unemployed workers over the 3-month period of October-December 2020. Each state and the District of Columbia would be guaranteed a minimum of \$500 million, plus D.C. would receive a special allocation to compensate for its treatment under the CARES Act last year.
Local governments would receive \$130.2 billion, split evenly between municipalities and counties, resulting in a direct county allocation based on population of \$65.1 billion. Tribal governments would receive \$20 billion and U.S. territories would receive \$4.5 billion.
The U.S. Department of Treasury would oversee and administer these payments to state and local governments, and every county would be eligible to receive a direct allocation from Treasury. Once an eligible entity provides a certification on the use or needs of funds to the U.S. Treasury, the agency is required to make the payment within 60-days. These funds are available until expended by the recipient.
The U.S. House Committee on Oversight and Reform is expected to "mark up" the proposal on February 12, followed by consideration of the House Budget Committee (and the full House) of this specific package, along with other parts of the broader \$1.9 trillion American Rescue Plan, the week of February 15. The U.S. Senate is expected to start deliberations on its version of COVID relief aid following the presidential impeachment process. Once, and if, both chambers have completed their respective work, they will meet to reconcile differences before sending a final bill to the president's desk for his signature.

DISTRIBUTION FORMULA FOR STATE AND LOCAL RECOVERY FUNDS

Of the total \$350 billion, 60 percent would be allocated to states and 40 percent to local governments. The distribution formula is as follows:

- States and District of Columbia: \$195.3 billion
 - \$25.5 billion is equally divided with state minimum of \$500 millior
 - \$169 billion based on the state share of unemployed workers over a three-month period from October-December 2020.
 - \$1.25 billion in additional aid for the District of Columbia.
- Local governments: \$130.2 billion divided evenly between non-county municipalities and counties.

	municipalities and counties.			
	 \$65.1 billion in direct federal aid to counties based on the county share of the U.S. population. Counties that are CDBG recipients will receive the larger share, based on its population or calculated share under the CDBG allocation method. \$65.1 billion to cities and other non-county municipalities. \$45.57 billion in direct federal aid for municipalities with populations of at least 50,000, using a modified Community Development Block Grant formula. \$19.53 billion for municipalities with populations of less than 50,000 based on each jurisdiction's percentage of the state's population. Amount per jurisdiction may not exceed 75 percent of its most recent budget as of January 27, 2020. Aid is distributed through the states. U.S. Territories: \$4.5 billion. Tribal governments: \$20 billion to federally recognized Tribal governments. 			
ALLOWABLE USES OF RECOVERY FUNDS	 The U.S. House Committee on Oversight and Reform's Reconciliation Act provision states that funds can be used to cover the following expenses: 1. Respond to or mitigate the public health emergency with respect to the COVID-19 emergency or its negative economic impacts, 2. Cover costs incurred as a result of the COVID-19 emergency, 3. Replace revenue that was lost, delayed or decreased as determined based on projections of the government as of January 27, 2020, as a result of the COVID-19 emergency, or 4. Address negative economic impacts of the COVID-19 disease. 			
ADMINISTRATION OF RECOVERY FUNDS	 The U.S. House Committee on Oversight and Reform's Reconciliation Act provision outlines that state and local aid funds will be administered as follows: Funds will be distributed by the U.S. Department of Treasury. 			

- There is no deadline associated with these funds. Funds can be used until expended.
- Entities will have to provide a certification on the use or need of these funds to the U.S. Treasury. Once received, the U.S. Treasury is required to make payments within 60-days. If a county does not think they need or do not want the entire allocation, it does not need to apply for the full amount. In order to receive these dollars, a county must complete and send a certification document to the U.S. Treasury.
- Counties may transfer funds to certain private nonprofits, a public benefit corporation involved in the transportation or passengers or cargo, a special purpose unit of State or local government, or a multi-State entity involved in the transportation of passengers or cargo.
- The bill would provide \$117 million to the Government Accountability Office (\$77 million) and the Pandemic Response and Accountability Committee (\$40 million) for oversight and to promote transparency and accountability of all federal coronavirus relief funds.
- U.S. Treasury's Office of Inspector General (OIG) would retain its auditing and monitoring authority, similar to its current role in its oversight of the Coronavirus Relief Fund.

RESOURCES

To access NACo's resource hub on the State and Local Coronavirus Recovery Funds, <u>click here</u>. This resource hub contains a searchable table that contains projected allocations for counties under the House Committee on Oversight and Reform's reconciliation bill.

To access the **one-pager** of the U.S. House Committee on Oversight and Reform's reconciliation bill, <u>click here</u>.

To access the **bill text** of the U.S. Committee on Oversight and Reform's reconciliation bill, <u>click here</u>.

ABOUT AMERICA'S COUNTIES

WHY COUNTIES MATTER

The nearly 40,000 county elected officials and more than 3.5 million county employees across the nation's 3,069 counties, parishes and boroughs remain focused on addressing the devastating, enduring impacts of the COVID-19 pandemic, including through our county public health officials, health care providers, coroners and medical examiners, public safety personnel, human services case managers, and other essential, frontline public servants.

Following is a brief snapshot of the responsibilities and services of America's county governments. These roles and functions may vary based on state constitutions and laws and depending on local priorities and needs:

COMMUNITY HEALTH

- **Own or support over 900 public hospitals** and clinics with more than 58,000 beds
- Manage and/or govern more than 1,900 local public health departments
- Operate more than 750 long-term care facilities focused on our most vulnerable seniors
- **More than 750 behavioral health authorities** focused on mental health, substance abuse and individuals with disabilities
- Provide mandated healthcare for low-income, uninsured or indigent residents in a majority of states
- Contribute more than \$28 billion each year to the non-federal share of Medicaid in 26 states
- Provide significant health services, including mental health and substance abuse treatment, for the general public and for millions of inmates of county jails and detention facilities

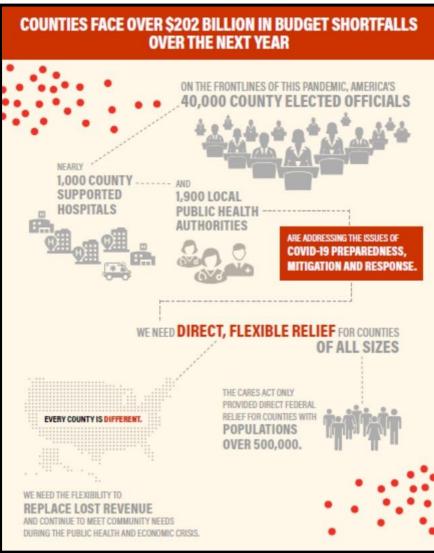
HUMAN SERVICES INCLUDING VETERAN SERVICES

- Over 257,000 county human services professionals deliver vital services to our nation's most vulnerable populations, including seniors, disabled, children, abused, homeless, and those suffering from mental health and substance abuse challenges
- In 10 high-population states covering more than 50 percent of the U.S. population, counties are the primary administrators of federal human services and nutrition programs, such as Temporary Assistance for Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP), Social Services Block Grant (SSBG) and the Child Care Development Block Grant (CCDBG), among other federal, state and local programs

	• Counties in 35 states have county veterans service officers (CVSOs), predominantly funded with local taxpayer dollars, to serve as essential advocates for veterans, military service members and their families (including accessing federal Veteran Administration (VA) benefits)
JUSTICE AND PUBLIC SAFETY	• Provide essential first responder services through sheriffs, police departments, constables, 911 operations, firefighters, EMT/EMS professionals, and coroners/medical examiners
	 Serve as the local arm of the state/county court systems, including key players such as judges, district attorneys, public defenders, court clerks, and jail administrators (and court facilities)
	• Operate more than 90 percent of local jails, with more than 10 million inmates each year
	• Lead regional and local emergency management planning, response, and coordination, including through county Emergency Operations Centers
PUBLIC Adminstration	• Record keeping, including birth and death certificates, court records, election records, land records, marriage licenses, real estate transactions, and tax assessments
	• Tax assessments and collections, including for other public entities such as public schools, municipalities and special purpose districts
	 Elections administration, including funding and management of over 100,000 polling places and coordination and training of more than 700,000 poll workers each election cycle
	• Essential community facilities and services, such as parks and recreation, public libraries, arts and culture programs and facilities, community and technical colleges, housing and homelessness services, and community and economic development
PUBLIC LANDS	 Nearly 62 percent of counties have federal land with our boundaries
	• As federal land is not taxable by local governments, the federal Payment- in-Lieu-of-Taxes (PILT) account provides essential compensation to over 1,850 counties in 49 states, the District of Columbia, Guam, Puerto Rico and the U.S. Virgin Islands for lost tax revenues
TRANSPORTATION	 Own and maintain more than 45 percent of public road miles and nearly 40 percent of bridges
	 Support nearly 80 percent of public transportation systems

- Own or involved in operations of more than one-third of public airports
- Major owners of public facilities, such as courthouses, county administration buildings, jails and detention centers, dams and reservoirs, sports stadiums, water purification systems, sewage treatment facilities, ports, and solid waste management and recycling centers

THROUGHOUT THIS CRISIS, **COUNTIES CONTINUE TO** PROMOTE **EFFICIENT** AND EFFECTIVE PUBLIC HEALTH AND **ECONOMIC STRATEGIES** WITH OUR



FEDERAL PARTNERS.



COUNTIES AND COVID-19: POSITIONING AMERICA FOR RECOVERY

FEBRUARY 2021

KEY TAKEAWAYS

- Counties are uniquely positioned to drive economic recovery, organize vaccine distribution and execute the local public health response.
- COVID-19 response costs are outpacing local revenues across the nation, leaving communities short on services, programs and jobs.
- The high demand for local public health and safety services throughout the pandemic has increased local expenditures, especially as local governments seek to respond with 1 million fewer workers.
- Counties are essential to the national strategy to vaccinate residents throughout the U.S., and county leaders are overseeing indispensable health and human services systems.
- Long-term unemployment is increasing at concerning levels, further placing demand on local government services and increasing costs.
- As county governments are forced to take austerity measures due to declining revenues and increased expenditures, the economy — and therefore local communities and residents — increasingly suffers, and will continue to suffer for years to come.
- Counties invest funds responsibly and efficiently, injecting a much-needed boost to GDP and providing targeted aid to residents in need.

COUNTIES ARE UNIQUELY POSITIONED TO SUPPORT U.S. JOBS GROWTH, GDP EXPANSION AND ECONOMIC RECOVERY

Counties are the frontlines in our **nation's public health and public safety**, investing \$263 billion annually and employing 1.5 million health and public safety workers (out of a typical total county workforce of 3.6 million).¹



Counties have **saved small businesses and served residents** that are being left behind in the COVID-19 economy through strategic investments of Coronavirus Relief Fund (CRF) dollars. Every dollar of local government aid is at least a **dollar increase in GDP growth.**



Local government investment will drive COVID-19 economic recovery with GDP and U.S. job growth, retaining the county workforce as one of the nation's largest employers and restoring local economies through vital infrastructure, health, safety and resiliency investments.

¹ According to the Bureau of Labor Statistics' Employment Situation, local governments lost over 1 million jobs in 2020, impacting the county workforce of 3.6 million. ² Daniel Shoag, Harvard University, "The Impact of Government Spending Shocks: Evidence on the Multiplier from State Pension plan Returns" available at <u>https://scholar.harvard.edu/files/shoag/files/impact of government spending shocks 01.pdf</u> (July 13, 2020).

COVID-19 COSTS ARE OUTPACING REVENUES FOR LOCAL GOVERNMENTS ACROSS THE NATION



of respondents indicated that county government's financial health has been impacted negatively by COVID-19.



of county government respondents believe their government will face significant challenges in providing needed services to residents.



of respondents believe that if Congress does not pass another stimulus, their county's **condition will worsen.**

Source: NACo Survey of County Governments, 2020

Although national reports on local government revenue are limited, capture only a slice of county government revenues (38 percent of county revenues are generated from taxes) and only available through Sept. 30 2020, a COVID-19 coalition captured more recent data illustrating the local financial situation. In the Dec. 2020 survey, most counties have reported negative financial impacts of COVID-19.

Source: U.S. Census Bureau, Quarterly Summary of State & Local Tax Revenue (QTAX); NACo Research, 2020

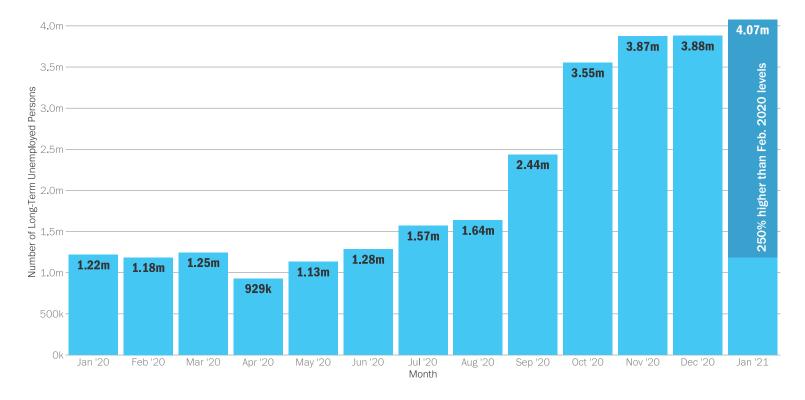
At the community level, impacts to local government revenue have varied drastically, with some seeing precipitous drops in revenues. Source: NACo research, 2020

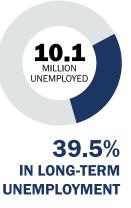
Recent reports indicate state revenues between March and December 2020 dropped from the same period a year earlier. The reports do not include comprehensive local government data and ignore increased expenditures. States like Nevada (-13%), Hawaii (-13.6%), Florida (-7.9%), Texas (-6.8%) and North Dakota (-9.7%) held some of the biggest losses.

Sources: Politifact, 5 February, 2021; JPMorgan, "Municipal Markets Weekly," 29 January 2021; U.S. Census Bureau, Quarterly Summary of State & Local Tax Revenue (QTAX); NACo Research, 2020

More importantly, costs for almost all local governments have increased significantly throughout the pandemic, outpacing revenues across the nation. Source: NACo research, 2020

TROUBLESOME LONG-TERM UNEMPLOYMENT LEVELS STRAIN LOCAL GOVERNMENT RESOURCES AND LOCAL ECONOMIES





Long-term unemployment topped 4 million this month and now represents about 40 percent of the 10 million Americans currently unemployed. January's increase of 67,000 long-term unemployed workers is the ninth month in a row that this figure has increased, and the number is now nearly 3 million higher than it was in February – a roughly 250 percent increase.

Long-term unemployed persons represent the greatest strain on local government resources, as counties work tirelessly to assist these residents and find them new employment opportunities, in spite of their own diminished county workforces. The cost to return long-term unemployed persons to the workforce is elevated – for example, one program invested \$400 million to re-employ 60,000 workers in 2015.³ For local governments, the cost and strain of long-term unemployment has only increased throughout this pandemic.

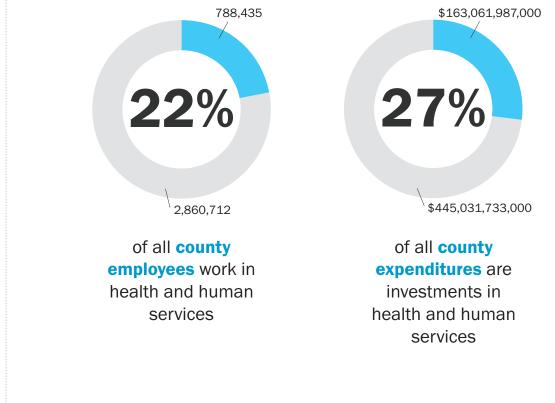
³ National Council on Aging, Senior Community Service Employment Program, available at <u>www.ncoa.org</u>

COUNTY WORKERS ARE RESPONSIBLE FOR VACCINATING AMERICANS AND HELPING TO REOPEN THE ECONOMY, OVERSEEING INDISPENSABLE HEALTH AND HUMAN SERVICES SYSTEMS

COVID-19 RELATED COUNTY FUNCTIONS

HOSPITALS	DOMESTIC VIOLENCE SERVICES	SMALL BUSINESS ASSISTANCE	
PUBLIC HEALTH DEPARTMENTS OR AUTHORITIES	CHILD PROTECTIVE SERVICES	AIRPORTS	
NURSING HOMES	ELDERLY SERVICES	PUBLIC TRANSPORTATION SERVICES	
BEHAVIORAL HEALTH SERVICES	JAILS	CORONERS & MEDICAL EXAMINERS	
EMERGENCY OPERATIONS CENTERS	911 CALL CENTERS	HOMELESS SERVICES	

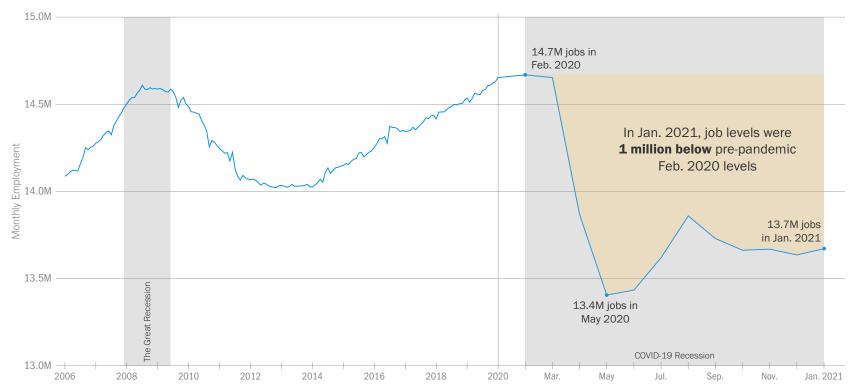
COUNTIES TYPICALLY INVEST **\$163 BILLION** AND EMPLOY **788,435 WORKERS** IN HEALTH AND HUMAN SERVICES ANNUALLY



Source: NACo Analysis of U.S. Census Bureau -Census of Individual Governments: Employment Source: NACo Analysis of U.S. Census Bureau -Census of Individual Governments: Finance

ONE IN EVERY TEN JOBS YET TO BE RECOVERED IS A LOCAL GOVERNMENT JOB, STRAINING LOCAL GOVERNMENTS' ABILITY TO SERVE COMMUNITIES AND RESIDENTS

LOCAL GOVERNMENT EMPLOYMENT, 2007 - DEC. 2020

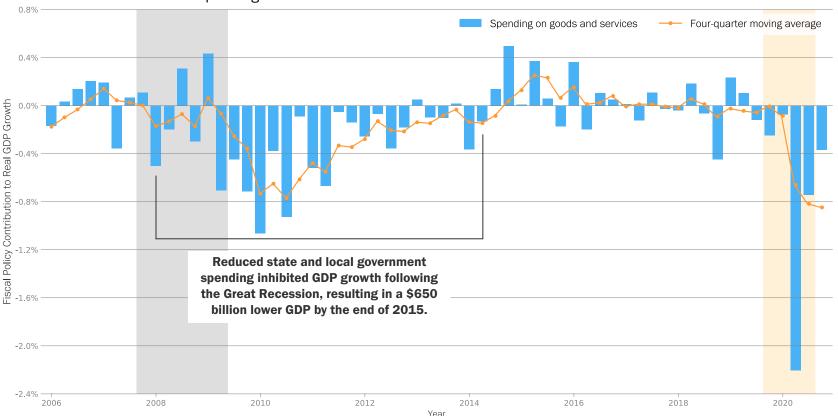


Source: NACo Analysis of Bureau of Labor Statistics, The Employment Situation - December 2020.

Local government employment experienced **six months of decline** since the beginning of the pandemic in March, and now remains **over 1 million jobs short of February levels.** With over 10 million jobs yet to be recovered nationally, 1 in every 10 jobs that the U.S. economy needs to regain is a local government job. This share stands in stark contrast to Spring 2020, when local government job losses comprised only 4 percent of all job losses nationally, demonstrating that the local government sector has not been recovering at the pace of other sectors. In the wake of the Great Recession local governments experienced significant job loss; local government job recovery took 133 months, or 11 years and 2 months, for employment levels to rebound to pre-recession levels demonstrating the impact of a recession on the local government job market. **With additional aid, local governments can quickly bring back 1 million jobs to the economy. Furthermore, local government can provide the infrastructure and services to help more jobs return to the economy,** especially by helping the 4 million workers who have now been unemployed for over 6 months and may not be able to return to the workforce without these local government services.

WHEN COUNTIES ARE FORCED TO TAKE AUSTERITY MEASURES, THE ECONOMY SUFFERS IN BOTH THE SHORT AND LONG TERM, HURTING LOCAL COMMUNITIES AND RESIDENTS

IMPACT OF STATE AND LOCAL GOVERNMENT SPENDING ON GDP, 2000 Q1 – 2020 Q3

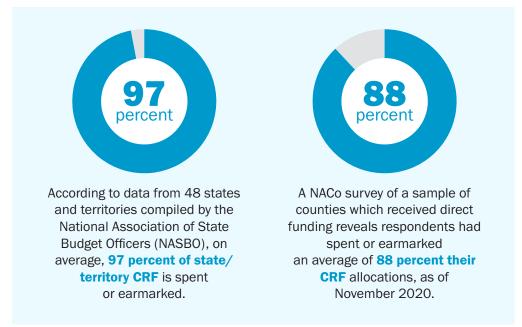


Hutchins Center Fiscal Impact Measure

State and Local Government Spending on Goods and Services

On average, state and local government spending have comprised approximately 14 percent of U.S. GDP since 2000. Reduced state and local government spending in the wake of the Great Recession inhibited economic growth for 22 out of the 26 quarters between 2008 and mid-2014, resulting in a \$650 billion lower GDP by the end of 2015 (3.5 percent lower). Not only will county austerity measures reduce economic growth, but they will also impact county services for years to come. When a local government service is cut, that service often remains cut, hurting residents and communities in the long-run.

COUNTIES RESPONSIBLY INVESTED AID FROM CRF INJECTING QUICK BOOST TO GDP AND ESSENTIAL AID TO OUR NATION'S MOST VULNERABLE RESIDENTS



Throughout the pandemic, counties have demonstrated that federal aid to counties will be spent in a responsible and ethical manner – helping our nation's **seniors, youth, sick and unemployed.** Additionally, **every dollar a local government spends equates to at least a dollar of GDP growth.** As such, every dollar of direct aid to counties will be spent at the local level to support our nation's most vulnerable residents, sustain local labor markets and bolster economic output.



APPENDIX: COUNTY FISCAL AND COMMUNITY IMPACTS OF COVID-19 AND CRF INVESTMENTS

CLARK COUNTY, NEV.

Population: 2,266,715 County Budget: \$5.3 billion CRF Allocation: \$295 million



Clark County, Nev. has spent nearly all of its \$295 million in CARES Act funding out of necessity, including \$54.6 million on rental assistance, \$30.2 million on basic needs aid, \$23.2 million on utility assistance, \$23 million on testing and \$11.6 million on economic recovery programs. Despite having only \$40 million in funds remaining, **the county is facing \$183 million in additional short-term expenditures** which are currently uncovered, such as \$67 million in pending rental assistance applications and \$21.1 million in pending small business grant applications. <u>Source</u>

GALVESTON COUNTY, TEXAS

Population: 342,139 County Budget: \$187 million CRF Allocation: \$2.3 million (from state)

Galveston County, Texas, received only \$2.3 million from the CARES Act, through the state of Texas – much of which went towards paying essential county employees for pandemic response and overtime. In total, **the county spent \$2.7 million on labor costs** in responding to the COVID-19 pandemic. CARES Act funding, however, has not been sufficient. In November 2020, **the county had to allocate \$1.5 million from its general fund to continue a county-wide testing program.** Previously, the county had to ask its largest municipality, League City, for \$1 million of its \$5.7 million allocation, to spend on COVID-19 testing for uninsured League City residents, since the county only received funding for unincorporated areas. Sources: (<u>1</u>), (<u>2</u>)

ONONDAGA COUNTY, N.Y.

Population: 460,528 County Budget: \$1.3 billion

CRF Allocation: \$0.00

With a population of just under 500,000, **Onondaga County did not receive any CARES Act funding.** The financial impact of COVID-19 on the county has resulted in **500 fewer jobs** than the previous year, and a total workforce now less than 2,900 people. The county's proposed 2021 budget is also 6.3 percent lower than its 2020 budget. Despite an **\$84 million difference in budget** compared to 2020, the county still plans to invest \$6.8 million in COVID-19 recovery and \$3.1 million in a distressed hospital from county funds in 2021. A **\$22 million decrease in county sales tax revenue** throughout the pandemic has contributed to this decline. On top of these cuts, Onondaga County is also budgeting for a \$20 million cut in aid from New York State for 2021.

ERIE COUNTY, N.Y.

Population: 918,702 County Budget: \$2,495,768,000 CRF Allocation: \$160,306,415



Erie County, N.Y. As a sales tax dependent county, Erie County closed a budget hole of over **\$100 million** last year, with more than **300 jobs eliminated**, significant reserve funds tapped, and infrastructure investments eliminated. The county is the lead agency in the region responsible for responding to COVID-19 and used CRF to provide \$20 million to small businesses, \$15 million to support local school districts and \$8 million to municipal governments and volunteer fire companies. The county also invested in a regional public health lab for testing, contact tracing and vaccinations.

APPENDIX: COUNTY FISCAL AND COMMUNITY IMPACTS OF COVID-19 AND CRF INVESTMENTS

KING COUNTY, WASH.

Population: 2,252,782 County Budget: \$3,507,429,000 CRF Allocation: \$261,582,611



King County, Wash., eliminated **400 positions**, including substantial cuts to criminal justice programs. King County is **spending its rainy-day fund on pandemic mitigation**, including providing housing for those without shelter, reaching the maximum allowable level of reserve spending. The county is investing **\$12 million monthly** on public health and protecting vulnerable residents. County sales tax revenues for general use and mental health services **dropped \$31 million** between March and August 2020. In October 2020 sales taxes were down 41 percent for restaurants and 81 percent for hotels. Losses compound the basic needs of local residents, especially the most vulnerable and unemployed, for county human service and social safety net assistance.

ORANGE COUNTY, CALIF.

Population: 3,175,692 County Budget: \$3.8 billion CRF Allocation: \$554 million



Orange County, Calif. is facing a projected budget deficit of \$150 million for FY 2021-22 and has spent or allocated every dollar of the \$554 million in CRF responding to the demand of the pandemic, including allocations to cities, testing, contact tracing, economic support to small businesses, including restaurants and childcare, purchasing PPE and other goods or services.

DENALI BOROUGH, ALASKA

Population: 2,097 County Budget: \$12,366,000 CRF Allocation: \$3,810.934



Denali Borough, Alaska, has experienced devastating revenue losses of about \$4 million, or 90 percent of normal revenues, in 2020, with another \$3 million in losses forecasted for 2021. By comparison, the borough's total general fund expenses for 2021 are estimated at \$5.6 million. The borough, with a staff of only twelve, supports local schools, public health testing and mitigation, emergency preparedness, community and economic development, land management, and solid waste management. Source: *Denali Borough, Alaska*.

MACON-BIBB COUNTY, GA.

Population: 153,159 County Budget: \$148 million CRF Allocation: \$8 million (from state)



Macon-Bibb County, Ga., received over \$8 million in Coronavirus Relief Funding (CRF) from the state of Georgia. The County used their CRF allocations to support testing and contact tracing, food programs, public health expenses, to facilitate distance learning and purchase personal protective equipment. Despite the expenditures, **the county implemented a 10 percent reduction of their budget for Fiscal Year 2021 due to constraints brought on by the pandemic.** Expenditure reductions include eliminating some civilian vacant positions and implementing furloughs for some county staff to the effect of a half a day per week for the entire year. **Additionally, the county reduced community recreation services spending by about \$660,000.** Sources: (<u>1</u>), (<u>2</u>) 660 North Capitol St. NW | Suite 400 | Washington, D.C. 20001 202.393.6226 | www.naco.org

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Research Contact: tzmuda@naco.org | Government Affairs Contact: mritacco@naco.org