User Fee for Exempt Organization Determination Letter Request

Attach this form to determination letter application. (Form 8718 is NOT a determination letter application.)

1 Name of organization: National Association of Government Webmasters Inc

3 Type of request:
   a. Initial request for a determination letter for:
      • An exempt organization that has had annual gross receipts averaging not more than $10,000 during the preceding 4 years
      • A new organization that anticipates gross receipts averaging not more than $10,000 during its first 4 years

   b. Initial request for a determination letter for:
      • An exempt organization that has had annual gross receipts averaging more than $10,000 during the preceding 4 years
      • A new organization that anticipates gross receipts averaging more than $10,000 during its first 4 years

   c. Group exemption letters

   Note. If you checked box 3a, you must complete the Certification below.

Certification

I certify that the annual gross receipts of [name of organization] have averaged (or are expected to average) not more than $10,000 during the preceding 4 (or the first 4) years of operation.

Signature

Title

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2006-8, 2006-1 I.R.B. 245, or latest annual update.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the “United States Treasury” for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

Where To File

Send the determination letter application and Form 8718 to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as its contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send this form to this address. Instead, see Where To File above.
Application for Recognition of Exemption Under Section 501(a)

Part I. Identification of Applicant (Must be completed by all applicants; also complete appropriate schedule.)

Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

a  Section 501(c)(2)—Title holding corporations (Schedule A, page 7)
b  Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans’ organizations), or local associations of employees (Schedule B, page 8)
c  Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
d  Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
e  Section 501(c)(7)—Social clubs (Schedule D, page 11)
f  Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
g  Section 501(c)(9)—Voluntary employees’ beneficiary associations (Parts I through IV and Schedule F, page 14)
h  Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
i  Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
j  Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
k  Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
l  Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
m  Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
n  Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

1a  Full name of organization (as shown in organizing document)
   National Association of Government Webmasters Inc

1b  c/o Name (if applicable)

1c  Address (number and street)
   86 Woodstone Road
   Room/Suite

1d  City, town or post office, state, and ZIP + 4
   Rockaway, NJ 07866-4132

1e  Web site address
   www.NAGW.org

4  Month the annual accounting period ends
   December

5  Date incorporated or formed
   January 1, 2006

2  Employer identification number (EIN) (if none, see Specific Instructions on page 2)
   03 : 0578994

3  Name and telephone number of person to be contacted if additional information is needed
   Carol A. Spencer
   86 Woodstone Road
   Rockaway, NJ 07866
   (973) 627-0526

6  Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code?
   □ Yes  X No

   If "Yes," attach an explanation.

7  Has the organization filed Federal income tax returns or exempt organization information returns?
   □ Yes  X No

   If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.

8  Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

a  X Corporation—
   Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.

b  □ Trust—
   Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.

c  □ Association—
   Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here □ . . . . . . . .

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE SIGN HERE  Carol A. Spencer, Treasurer
(Signature) (Type or print name and title or authority of signee) (Date)

For Paperwork Reduction Act Notice, see page 5 of the instructions.

Cat. No. 12343K
Part II. Activities and Operational Information (Must be completed by all applicants)

1. Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

   +Annual Conference: Under the auspices of several other organizations, three conferences have been held. Each was sponsored by a different city or organization. Conferences have been held in Kansas City MO, Overland Park KS, and Denver CO. Each conference has been attended by more than 200 webmasters from more than 25 states. Clearly, city and county webmasters are desperate in their need and desire for more education/information.

   At the 2005 Conference, the decision was made to create a national organization in order to continue the conferences without seeking a different sponsoring organization every year. The possibility existed that a sponsoring organization might not be found one year. Thus, the National Association of Government Webmasters Inc. was founded.

   The two-day Annual Conference will be expanded to three days this year. It is being held in Washoe County NV. In 2007, the conference is planned for Philadelphia PA. A NAGW Conference Committee, led by a NAGW board member, will take the lead in the planning of each conference subject to Board approval of all contracts and content. Seventy percent of the Board's time, annually, will be spent on planning the conference. The conference focus is on current issues and technology affecting local government webmasters.

   Many small towns and counties have webmasters who were selected because they knew "something" about writing websites. Most were not technology majors in college. As citizen demand for information has increased, these individuals find themselves lacking resources and skills to meet the demand. With municipal and county budgets squeezed, training money is often cut.

   Our annual conference is designed to cost-effectively improve the quality of local government websites, to improve the knowledgebase and skill level of local government webmasters, and to improve content delivery to citizens.

   +NAGW Website: Our website is a place to share information about our activities and provide a focal point for skills enhancement for our members. On-line membership and conference registration are also available. Twenty percent of our time is spent on developing and maintaining our website.

   The NAGW web site, www.NAGW.org, is up and running. It includes information about our Annual Conference, the benefits of membership in our organization, and a special area for our members. The members' area will include on-line forums on a variety of topics where local government webmasters can post questions and get answers from their peers, other members. A list of members, by region, is available to enhance networking opportunities. Those networking opportunities provide a way to find tried and true solutions from peers 'in the trenches', enhancing a webmaster's productivity.

   +Standards Development: Our website contains a document repository. Issues such as browser standards, web site accessibility, linking policies, new technologies, judicial decisions affecting government websites, advertising on government websites, and design standards must be understood by local government webmasters. Providing this web-accessible central repository for members will contribute to uniformity of standards across the country for local government web sites. Approximately five percent of our time will be spent determining appropriate references and forum topics.

   +Regional Conferences: The NAGW Board encourages our regional directors to organize regional conferences with the same goals as our Annual Conference: to improve the quality of local government web sites, to improve the knowledgebase of local government webmasters, and to improve content delivery to citizens. Approximately five percent of our time will be spent discussing and organizing regional events.

2. List the organization’s present and future sources of financial support, beginning with the largest source first.

   +Annual Conference: Past conferences have attracted approximately 200 webmasters from across the country. Fees range from $150 to $250 per person. Taking an average of $150, our annual conference will generate approximately $30,000 in gross fee revenue.

   +Sponsorship Fees: We encourage corporate sponsorships at our conference. We anticipate sponsorships will generate approximately $10,000 annually. We hope to have sponsorships for our web site, and anticipate once we begin that program, those sponsorships will generate approximately $2,000 annually.

   +Membership Dues: Our annual membership fee is $75 per individual. We anticipate 100 members initially. This will generate a minimum of $7,500 annually.
Part II. Activities and Operational Information (continued)

3 Give the following information about the organization’s governing body:

<table>
<thead>
<tr>
<th>a Names, addresses, and titles of officers, directors, trustees, etc.</th>
<th>b Annual compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Richard S. Lovett, President &amp; South Region Director 6521 NW Beaman Avenue Kansas City, MO 64151</td>
<td>Susan Christophersen, Mountain Region Director 1244 Banner Circle Erie, CO 80516</td>
</tr>
<tr>
<td>Carol A. Spencer, Treasurer &amp; Northeast Region Director 86 Woodstone Road Rockaway, NJ 07866</td>
<td>Chris Matthews, West Region Director PO Box 51326 Sparks, NV 89435-1326</td>
</tr>
<tr>
<td>Erika Storie, Secretary &amp; Lakes Region Director 7272 N. Rogers Chicago, IL 60645</td>
<td>Cheryl Thompson, Gulf Region Director 3004 Carolyn Court Bedford, TX 76021</td>
</tr>
<tr>
<td>Chris Audano, Midwest Region Director 17390 West 158th Terrace Olathe, KS 66062</td>
<td>Matt Harrington, Northwest Region Director 5631 SW Redtop Place Corvallis, OR 97333</td>
</tr>
</tbody>
</table>

All directors serve with no compensation

4 If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

N/A

5 If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).

N/A

6 If the organization has capital stock issued and outstanding, state: (1) class or classes of the stock; (2) number and par value of the shares; (3) consideration for which they were issued; and (4) if any dividends have been paid or whether your organization’s creating instrument authorizes dividend payments on any class of capital stock.

N/A

7 State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.

Members must be an employee of a local government (as defined in NAGW bylaws), or of a not-for-profit association of governments. Membership shall be granted only upon payment of dues. Each member shall be entitled to a single vote in any matter to be voted on by the Association. More than 400 webmasters have joined our mailing list. Approximately 100 paid members are anticipated the first year. Our bylaws provide for non-voting Associates, who must directly or indirectly support a local government website, clarified by resolution of the board to mean that the Associate have "the primary responsibility for designing, authoring, or regularly maintaining and updating a local government web site." This was intended to allow volunteer and contract local government webmasters to participate in our organization while maintaining the common business interest of all participants.

8 Explain how your organization’s assets will be distributed on dissolution.

All assets remaining after paying or making provision for payment of all of the liabilities of the Association shall be distributed exclusively for the purpose or purposes of the Association, in such a manner, or to an organization or organizations organized and operated exclusively for any one or more exempt purposes and as shall at the time qualify as an exempt organization or organizations under Section 501(c)(6) of the Internal Revenue code of 1954 and as from time to time amended, as the Board of Directors shall determine.
Part II. Activities and Operational Information (continued)

9 Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? ☐ Yes ☒ No

If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.

10 Does, or will, any part of your organization’s receipts represent payments for services performed or to be performed? ☐ Yes ☒ No

If "Yes," state in detail the amount received and the character of the services performed or to be performed.

As indicated in Questions 1 & 2, our Annual Conference is a major source of gross revenue. The conference includes pre-conference educational courses and conference educational sessions. Conference fees are meant to cover the costs of the conference, including but not limited to certain meal and break fees, conference room rental fees, setup and audio/visual equipment rentals, and other ancillary costs of the conference.

11 Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? ☐ Yes ☒ No

If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.

Conference speakers receive a $25 discount on conference fees. This is applicable whether or not speakers are members. We are webmasters training webmasters, so we offer a discount to encourage local government webmasters to speak.

12 Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? ☐ Yes ☒ No

If "Yes," describe and explain the arrangement’s eligibility rules and attach a sample copy of each plan document and each type of policy issued.

NAGW is currently soliciting quotations for Directors and Officers insurance as well as liability insurance for the corporation. No other insurance will be sought or provided.

13 Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? ☐ Yes ☒ No

If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.

14 Does the organization now lease or does it plan to lease any property? ☐ Yes ☒ No

If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.)

15 Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any Federal, state, or local public office or to an office in a political organization? ☐ Yes ☒ No

If "Yes," explain in detail and list the amounts spent or to be spent in each case.

16 Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? ☐ Yes ☒ No

If "Yes," attach a recent copy of each.

Web site: www.NAGW.org; Printed publications attached
**Part III. Financial Data**
(Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. **If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.**

**A. Statement of Revenue and Expenses**

<table>
<thead>
<tr>
<th></th>
<th>(a) Current Tax Year</th>
<th>3 Prior Tax Years or Proposed Budget for Next 2 Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Gross dues and assessments of members</td>
<td>From 01/01/2006 To 12/31/2006</td>
</tr>
<tr>
<td>2</td>
<td>Gross contributions, gifts, etc.</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Gross amounts derived from activities related to the organization’s exempt purpose (attach schedule) (Include related cost of sales on line 9.)</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Gross amounts from unrelated business activities (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Gain from sale of assets, excluding inventory items (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Investment income (see page 3 of the instructions)</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Other revenue (attach schedule)</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Total revenue (add lines 1 through 7)</td>
<td></td>
</tr>
</tbody>
</table>

**Expenses**

|   | Expenses attributable to activities related to the organization’s exempt purposes, | | $53,000.00 | $59,000.00 | $63,000.00 |
|---|-----------------------------------------------------------------------------|---|---|---|
| 9 | Expenses attributable to unrelated business activities | | | | |
| 10 | Contributions, gifts, grants, and similar amounts paid (attach schedule) | | | | |
| 11 | Disbursements to or for the benefit of members (attach schedule) | | | | |
| 12 | Compensation of officers, directors, and trustees (attach schedule) | | | | |
| 13 | Other salaries and wages | | | | |
| 14 | Interest | | | | |
| 15 | Occupancy | | | | |
| 16 | Depreciation and depletion | | | | |
| 17 | Other expenses (attach schedule) | | $9,625.00 | $9,845.00 | $10,350.00 |
| 18 | Total expenses (add lines 9 through 18) | | $62,625.00 | $68,845.00 | $73,350.00 |
| 19 | Excess of revenue over expenses (line 8 minus line 18) | | $4,125.00 | $1,530.00 | $3,650.00 |

**B. Balance Sheet (at the end of the period shown)**

<table>
<thead>
<tr>
<th></th>
<th>Current Tax Year as of 06/30/2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cash</td>
</tr>
<tr>
<td>2</td>
<td>Accounts receivable, net</td>
</tr>
<tr>
<td>3</td>
<td>Inventories</td>
</tr>
<tr>
<td>4</td>
<td>Bonds and notes receivable (attach schedule)</td>
</tr>
<tr>
<td>5</td>
<td>Corporate stocks (attach schedule)</td>
</tr>
<tr>
<td>6</td>
<td>Mortgage loans (attach schedule)</td>
</tr>
<tr>
<td>7</td>
<td>Other investments (attach schedule)</td>
</tr>
<tr>
<td>8</td>
<td>Depreciable and depletable assets (attach schedule)</td>
</tr>
<tr>
<td>9</td>
<td>Land</td>
</tr>
<tr>
<td>10</td>
<td>Other assets (attach schedule)</td>
</tr>
<tr>
<td>11</td>
<td>Total assets</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Liabilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Accounts payable</td>
</tr>
<tr>
<td>13</td>
<td>Contributions, gifts, grants, etc., payable</td>
</tr>
<tr>
<td>14</td>
<td>Mortgages and notes payable (attach schedule)</td>
</tr>
<tr>
<td>15</td>
<td>Other liabilities (attach schedule)</td>
</tr>
<tr>
<td>16</td>
<td>Total liabilities</td>
</tr>
</tbody>
</table>

**Fund Balances or Net Assets**

<table>
<thead>
<tr>
<th></th>
<th>Fund Balances or Net Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>Total liabilities and fund balances or net assets (add line 16 and line 17)</td>
</tr>
</tbody>
</table>

If there has been any substantial change in any aspect of the organization’s financial activities since the end of the period shown above, check the box and attach a detailed explanation.
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Describe any services the organization performs for members or others. (If the description of the services is contained in Part II of the application, enter the page and item number here.) Please see Part II, Page 2, Question 1 and Part II, Page 4, Question 10</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Fishermen’s organizations only.—What kinds of aquatic resources (not including mineral) are cultivated or harvested by those eligible for membership in the organization?</td>
<td>N/A</td>
</tr>
<tr>
<td>3</td>
<td>Labor organizations only.—Is the organization organized under the terms of a collective bargaining agreement?</td>
<td>Yes</td>
</tr>
</tbody>
</table>
# National Association of Government Webmasters

## Proposed Budget 2006 - 2008

<table>
<thead>
<tr>
<th></th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCOME</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conference Income</td>
<td>59,250.00</td>
<td>61,000.00</td>
<td>65,000.00</td>
</tr>
<tr>
<td>Membership Income</td>
<td>7,500.00</td>
<td>9,375.00</td>
<td>12,000.00</td>
</tr>
<tr>
<td><strong>TOTAL INCOME</strong></td>
<td><strong>$66,750.00</strong></td>
<td><strong>$70,375.00</strong></td>
<td><strong>$77,000.00</strong></td>
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</table>

<table>
<thead>
<tr>
<th></th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENSES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conference</td>
<td>53,000.00</td>
<td>59,000.00</td>
<td>63,000.00</td>
</tr>
<tr>
<td>Membership</td>
<td>650.00</td>
<td>850.00</td>
<td>1,050.00</td>
</tr>
<tr>
<td>Operational</td>
<td>8,975.00</td>
<td>8,995.00</td>
<td>9,300.00</td>
</tr>
<tr>
<td><strong>TOTAL EXPENSE</strong></td>
<td><strong>$62,625.00</strong></td>
<td><strong>$68,845.00</strong></td>
<td><strong>$73,350.00</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>NET</strong></td>
<td><strong>$4,125.00</strong></td>
<td><strong>$1,530.00</strong></td>
<td><strong>$3,650.00</strong></td>
</tr>
</tbody>
</table>
# NATIONAL ASSOCIATION OF GOVERNMENT WEBMASTERS
## PROJECTED INCOME 2006 - 2008

<table>
<thead>
<tr>
<th>Conference</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Attendees</td>
<td>Fees 06</td>
<td>Total 06</td>
</tr>
<tr>
<td>Pre 7/15</td>
<td>50</td>
<td>150.00</td>
<td>7,500.00</td>
</tr>
<tr>
<td>7/15 to 8/31</td>
<td>150</td>
<td>175.00</td>
<td>26,250.00</td>
</tr>
<tr>
<td>Post 8/31</td>
<td>50</td>
<td>200.00</td>
<td>10,000.00</td>
</tr>
<tr>
<td>Pre-Conf</td>
<td>100</td>
<td>50.00</td>
<td>5,000.00</td>
</tr>
<tr>
<td>Vendors</td>
<td>7</td>
<td>1500.00</td>
<td>10,500.00</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>357</td>
<td>$59,250.00</td>
<td>372</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Membership</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Associates</td>
<td>Fees</td>
<td>Total</td>
</tr>
<tr>
<td>2006</td>
<td>90</td>
<td>75.00</td>
<td>6,750.00</td>
</tr>
<tr>
<td>Affiliates</td>
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<td>$66,750.00</td>
<td>$70,375.00</td>
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# NATIONAL ASSOCIATION OF GOVERNMENT WEBMASTERS
## PROJECTED EXPENSES 2006 - 2008

<table>
<thead>
<tr>
<th></th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
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<tr>
<td><strong>Conference</strong></td>
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7/18/2006
Bylaws of the National Association of Government Webmasters

I. NAME AND LOCATION.

The name of the corporation is the National Association of Government Webmasters, Inc., hereinafter referred to as the Association. The principal office of the Association shall be located at 86 Woodstone Road, Rockaway, NJ 07866. Meetings of Members and of the Board of Directors may be held at such places within the United States as may be designated by the Board of Directors. In future times, the principal office of the Association shall be at such a place as may be designated by the Board and communicated to the membership at a conference or through a newsletter or electronic mail.

II. MEMBERSHIP.

Section 1. Members.

To be eligible for membership in the Association, an applicant must be an employee of a local government as defined in Article IX, Section 6, or of a not-for-profit association of governments. Membership shall be granted only upon payment of dues. The Members of the Board of Directors shall determine the amount of dues to be paid and the method of payment. Payment of dues shall be acknowledged by a representative of the Board by conveyance to the payer of a membership certificate or a renewal thereof. Membership adheres to the person in whose name the dues are paid. Each membership shall be entitled to a single vote in any matter to be voted on by the Association. A "Member" of the Association is a person in whose name a membership is recorded.

Section 2. Associates.

Persons who do not qualify for membership, but who directly or indirectly support a local government website, may become an Associate upon payment of dues. Associates shall enjoy many of the same membership benefits as Members except that they shall not be entitled to vote on any Association matters or to hold any elected office within the Association.

It shall be within the discretion of the Board to grant membership without full payment of dues to persons who certify that they cannot afford to pay regular dues.

The membership year shall be from September 1 through August 31.

III. BOARD OF DIRECTORS

Section 1. Composition.

The affairs of the Association shall be governed by a Board of Directors, consisting of a Board of Directors Chairman and eight additional Directors. The Board of Directors
Chairman shall be a Director with full voting privileges. All Directors shall enjoy equal voting rights.

The Board shall, by majority vote of the full board, elect a Chairman, Secretary and a Treasurer from among its Members. Each shall serve a one-year term in their respective office. The Board shall also ensure that one or more Directors oversee Member communications and marketing, Member benefits, training, and vendor relations functions. As determined by the Board, other offices may be created.

Section 2. Methods of Selection and Terms.

Elections of Directors shall occur in conjunction with the Association's annual meeting through procedures devised by the Board of Directors and the bylaws. The votes shall be counted by the Secretary and at least one Officer of the Board, and the results shall be reported by the Secretary at the annual meeting. All Members may vote in all elections.

Election shall be by majority of all votes cast, with runoff elections between the two leading candidates when necessary.

For Association purposes, the United States shall be divided into nine geographic regions, in a plan adopted by the membership or the Board. To ensure geographical diversity in the policy-making body of the Association, one resident of each region shall be elected as a Director or, in the case of a vacancy, appointed by the Board to the directorship that represents that region. If a region has no Member who is willing to serve as a Director, the Board shall by majority vote of the full board appoint an at-large Director to fill that seat until the next scheduled election for that region.

For the 2005-06 term, the Board of Directors shall consist of the current nine-member steering committee. Commencing in 2006 and from thence forward, Directors in even-numbered geographical regions shall be elected to a two-year term in even numbered years by the eligible voters in their region, and Directors in odd-numbered geographical regions shall be elected to a two-year term in odd-numbered years by the eligible voters in their region. The term of all offices will commence the first day of the second month following the Association’s annual meeting.

Section 3. Removal.

A Director or Officer may be removed from the Board or from office for cause. Cause shall be determined by a majority vote of the full Board of Directors, and removal shall be upon a two-thirds vote of the full Board. The absence of a Director or Officer from two consecutive meetings of the Board may be considered sufficient cause for removal.

A person who has resigned or has been removed as Board of Directors Chairman shall not retain membership on the Board and is disqualified from holding any office within the Association at any future time, except if reinstated by a two-thirds vote of the board.

Section 4. Filling of vacancies

When the office of Board of Directors Chairman becomes vacant, the Board of Directors shall, by a majority vote of the full board, elect a Board Member to fill the office until the next annual meeting. At that time, the Board shall elect one of its members as Chairman
for a one-year term. When a position of Director becomes vacant, the Board, utilizing a procedure similar to that of the nomination of candidates for office, by a two-thirds vote of the full Board shall select someone to fill the office until the next annual meeting, when the remainder of the term, if any, shall be filled by election. Any Board Member or the Board Chairman may recommend persons to fill vacant positions.

If more than half of the nine Board of Director seats become vacant, the remaining Board Members shall accept nominations, and a new election shall take place for all vacant positions. If the seats of Board Chairman and all Board Members become vacant, the first nine association Members to volunteer shall form a nominating committee. The nominating committee shall appoint a transition Board, which will hold new elections as soon as possible. The transition board shall be limited to holding new elections and may not seek to amend the bylaws or change the financial structure or account balances of the organization by more than 10 percent of the current balance.

Section 5. Compensation.

No Director, Officer or Member shall receive compensation from the Association for any service rendered to the Association. However, any Director, Officer or Member may be reimbursed for actual expenses incurred in the performance of duties specified by the Board, under rules established by the membership or the Board.

Section 6. Meetings

Regular meetings of the Board of Directors shall be held at least twice yearly, at such a place and hour as may be fixed by the Board or the Board of Directors Chairman. Attendance at any Board meeting by Board Members and the Board Chairman may be either in person or by an electronic means as determined in advance by the Board. Notice of regular Board meetings shall be given consistent with the bylaws. Agendas and minutes of all board meetings shall be made available to the full membership. At least one Board meeting shall be held at the annual conference. Board meetings held during the annual conference are open to all Members of the Association.

During regular Board meetings, the presiding officer may determine if the floor will be open to discussion. At the discretion of the presiding officer, meetings shall be conducted under Robert's Rules of Order.

The order of business of the meetings of the Board of Directors shall be as follows:

1. Call to order by the Chairman
2. Reading of the minutes of the last meeting.
3. Report from the Treasurer.
4. Committee reports.
5. Unfinished business.
7. Election of Officers (if annual meeting).

Section 7. Quorum.

A majority of the number of Directors shall constitute a quorum for the transaction of business. Directors attending a meeting by electronic means as set out in Article III, Section 6, shall be included in the quorum count. Under no circumstance shall a Director vote by proxy.
Section 8. Powers.

The Board of Directors shall have the power to do the following:

1. Exercise for the Association all powers, duties, and authority vested in this Association by the laws of the State of New Jersey and not reserved thereby to the general membership.
2. Delegate authority to the Board of Directors Chairman and/or other Officers to act on behalf of the Association and/or the Board.

Section 9. Duties.

It shall be the duty of the Board of Directors to:

1. Cause to be kept a complete record of all its acts and corporate affairs and to present a statement thereof to the Members at the annual meeting or at any special meeting when such statement is requested in writing by at least 50 Members of the Association.
2. Supervise all Officers and agents of this Association and see to it that their duties are properly performed.
3. Organize an annual meeting.
4. At the annual meeting, certify results of an election of Directors and Board of Directors Chairman for the following year.
5. Each year appoint, not more than 60 days after the adjournment of the annual meeting of the Association, the various committees of the Association, and designate a chairman of each such committee.
6. Hold at least two regular board meetings annually.
7. Promote membership in the Association, collect dues, and maintain records of membership.

IV. DUTIES OF THE OFFICERS

Section 1. Board of Directors Chairman.

The Board of Directors Chairman shall preside at all meetings of the Association and of the Board of Directors; shall see that orders and resolutions of the Board are carried out; shall represent the Association and the Board, as instructed by the Board; shall perform all responsibilities delegated to him or her by the Board; shall render an annual report at the annual meeting; and shall see to it that an annual audit is performed by a CPA or an audit committee, unless this requirement is waived by the Board, and shall report on the audit to the Board. The Chairman also shall serve notice of all meetings of the Association and of the Board, or shall delegate this responsibility to others.

Section 2. Secretary.

The Secretary shall record the votes and keep the minutes of all meetings and proceedings of the Board and of the Members; shall keep the corporate seal of the Association and affix it on all papers requiring said seal; shall maintain membership records of the Association; shall oversee all committee activity and make a report on such activity to the Chairman; and shall perform other duties as required by the Board.
Section 3. Treasurer.

The Treasurer, or the Treasurer's designee, shall receive and deposit, within ten banking days, in bank accounts of the Association, all monies of the Association and shall disburse such funds as directed by resolution of the Board of Directors; shall sign all checks and promissory notes of the Association; shall keep proper books of account; shall make available all financial records and shall present an itemized fiscal report at each regular meeting of the Board of Directors; and shall prepare an annual budget and a statement of income and expenditures to be presented to the membership at the regular annual meeting, with printed or electronic copies available for distribution. The Treasurer shall perform all the duties of the Chairman in the absence of the Chairman at any meeting.

V. ASSOCIATION MEETINGS AND ELECTIONS.

Section 1. Annual Meetings.

An annual meeting of the Association shall be held at a place and time to be determined by the Board prior to the end of the fiscal year.

Section 2. Special Meetings.

Special meetings may be called at any time by the Board of Directors Chairman or by a majority of the full Board, after not less than seven days' notice to each Director, provided that the notice requirement may be set aside by unanimous consent. A special meeting may also be called upon the written request of 50 or more Members in good standing.

Section 3. Notice of Meetings.

The date, hour, location and major purpose of defined meetings of the Association shall be announced in writing (in a newsletter or other written notice, or through electronic media or as published on the Association's official website) to Members. For annual and regular Board meetings, the notice shall be given with 30 or more days' notice. For special meetings, the notice shall be given when the meeting is called.

Section 4. Elections.

The voting rights adhering to a full membership may be exercised by the person in whose name the membership is recorded. In the event of a contested right to vote, the presiding officer of the meeting shall rule.

Any current Member may nominate any Member, including himself or herself, for a position of Board of Directors Chairman or Director. A nominee must give assurance of willingness to serve, if elected, and must be nominated in writing or by e-mail to the Board Secretary 50 or more days before the annual meeting. The Secretary or the Secretary's designee must give all non-incumbent nominees a nominee questionnaire which must be completed and returned to the Secretary or designee along with 2 written recommendations within 15 business days. A Nomination Committee consisting of the Secretary of the Board and at least 2 other Board Members not up for re-election will
review the questionnaires and recommendations to verify each nominee's qualifications as provided by these bylaws. The Secretary must compile the verified list of nominees and include them in a ballot along with a brief description, to be distributed to all Members at least 30 days before the annual meeting or published on the Association's official website.

Members shall vote by electronic ballot on the Association's official website prior to or during the annual meeting as specified by the Board, or by such means as the Board shall determine.

To serve as Board Chairman, a person must be a current Director or Board Chairman and must have served at least two consecutive years as a Director by the time of election. In the event no Director with two consecutive years of experience is willing to serve as Chairman, any current Director may serve.

A candidate for Board of Directors Chairman or Director must be an established Member of the Association. No person may serve as Board Chairman or Director unless he or she is currently employed by a local government agency within the United States as defined in Article IX, Section 6. Termination of such qualifying employment shall require that Chairman or Director to resign immediately from the Board.

VI. POWERS OF THE ASSOCIATION

This Association shall exercise only those powers permitted Corporations Not for Profit under the New Jersey statutes as are in furtherance of the purpose or purposes of the Association.

VII. DISTRIBUTION OF ASSETS UPON DISSOLUTION

Upon dissolution of this Association, all of its assets remaining after paying or making provision for payment of all of the liabilities of the Association shall be distributed exclusively for the purpose or purposes of the Association, in such a manner, or to an organization or organizations organized and operated exclusively for any one or more exempt purposes and as shall at the time qualify as an exempt organization or organizations under Section 501 (c) (6) of the Internal Revenue Code of 1954 and as from time to time amended (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Directors shall determine.

VIII. LIMITATIONS

No part of the net earnings of the Association shall inure to the benefit of, or be distributable to, its Members, Directors or other private persons, except that the Association shall make payments and distributions in furtherance of the purpose or purposes of the Association.
No substantial part of the activities of the Association shall be the carrying on of propaganda. The Association shall not participate in or intervene in any political campaign on behalf of or in opposition to any candidate for public office.

Notwithstanding any other provisions of these bylaws, the Association shall not carry on any other activities not permitted to be carried on by (a) a corporation exempt from federal income tax under sections 501 (c) (6) or (b) by a corporation, contributions to which are deductible under section 170 (c) (2) of the Internal Revenue Code of 1954 (or the corresponding provisions of any future United States Internal Revenue laws).

IX. MISCELLANEOUS

Section 1. Check Signing.

All checks of an amount exceeding $1,000.00 shall require the signature of both the Treasurer and the Board of Directors Chairman; provided that the Board may provide for alternate arrangements.

Section 2. Amendments.

These bylaws may be amended by a two-thirds vote of all votes cast by mailed or electronic ballots that will be provided to all Members of the Association, as well as at a properly called meeting of the Association. Any amendment must first be passed by a majority vote of the full Board of Directors and then a description and arguments, giving various viewpoints, must be distributed in a newsletter or electronically to all Association Members.

Section 3. Superiority of Articles.

In the case of any conflict between the Articles of Incorporation and these bylaws, the Articles shall control.

Section 4. Superiority of Membership Action.

The membership, acting by resolution or amendment of the bylaws or Articles, may upon majority vote overrule any decision, policy, or action of the Board.

Section 5. Fiscal year.

The fiscal year of the Association shall begin on the first day of January and end on the last day of December of each year.

Section 6. Local Government.

A local government is defined for these purposes as a political subdivision of a state and authorized under state statute to deliver governmental services to citizens and whose governing council or board is elected by the registered voters within that political subdivision's jurisdiction.
Section 7. Indemnity.

The Association shall indemnify and hold harmless its Board of Directors, and each Member thereof, all councils and committees composed of Directors of the Association, and each Member thereof, and all other elected, appointed, employed or volunteer representatives of the Association, from any and all claims, liability, judgments, costs, attorney's fees, charges and expenses whatsoever arising from the acts and omissions of same, except to the extent that the Association or its aforementioned representatives cause such claims, liability, judgments, costs, attorney's fees, charges or expenses by their own intentional neglect or default. Further, the Association understands and acknowledges that the Association and its aforementioned representatives have assumed such assignment, function, office or capacity upon the express understanding, agreement and condition that they be so indemnified and held harmless to the extent described in this article.

I, the undersigned, do hereby certify that I am the duly elected Board of Directors Chairman of the National Association of Government Webmasters, Inc., a not-for-profit corporation, and that the foregoing bylaws constitute the bylaws of the said Association as duly adopted at an annual meeting of the Association on September 23, 2005, in Denver, Colorado.

Dated this 22nd Day of September, 2005.

July 9, 2006: Amended by vote of the membership
Resolution of the Board

WHEREAS, the bylaws of the National Association of Government Webmasters Inc (NAGW) define a member as “an employee of a local government as defined in Article IX, Section 6, or of a not-for-profit association of governments”; and

WHEREAS, the bylaws of NAGW define an associate as “persons who do not qualify for membership, but who directly or indirectly support a local government website”; and

WHEREAS, the bylaws of NAGW define a local government as “a political subdivision of a state and authorized under state statute to deliver governmental services to citizens and whose governing council or board is elected by the registered voters within that political subdivision’s jurisdiction”; and

WHEREAS, the bylaws of NAGW do not define “directly or indirectly support”; and

WHEREAS, the Board of Directors has determined that additional clarification is needed for these membership categories;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the National Association of Government Webmasters, Inc., that qualification for full membership requires that the individual be employed by a local government or by a not-for-profit association of local governments as those entities are defined in the bylaws; and

BE IT FURTHER RESOLVED, that qualification for associate membership does not require employment by a local government but does require that the individual have the primary responsibility for designing, authoring, or regularly maintaining and updating a local government web site.

Approved by the Board of the National Association of Government Webmasters this 28th day of June, 2006.

Richard Lovett
NAGW Chairman
About the Organization

The organization’s roots date back to 2003, when the Kansas City Metro Area Government Webmasters (MAGWeb) organized its first conference for web professionals, drawing over 200 attendees from 29 states.

After two wildly successful annual conferences, MAGWeb realized its brainchild was developing into something much greater than anticipated.

In March 2005, the National Association of Government Webmasters (NAGW) was born.

NAGW

5885 W. 33rd Ave.
Wheat Ridge, CO  80212

Phone:  303.483.7045

www.governmentwebmasters.org
The first national organization for local and regional government web professionals.

Why NAGW?

Networking
Through annual and regional conferences, you will have the opportunity to meet with other professionals experiencing many of the same issues and build important connections to more efficiently do your job.

You will also get the chance to interface with professional web services companies that can help you get the most out of your site.

Resources
You will receive access to a growing collection of questions, answers, informational documents, case studies, and more.

Online forums allow you and your fellow members to assist each other, and keep a record of the issue and the solution to help other members.

Discounts
In addition to reduced fees on registration for annual and regional conferences, you will be part of a larger organization, able to arrange for services and educational opportunities for its members at a reduced rate.

Part of Something Great
As a NAGW member, you can be proud of your affiliation with the country’s premier organization for public sector web professionals.

Join Today!
Don’t wait another moment to take advantage of the benefits of NAGW membership.

Membership is just a click away-

www.governmentwebmasters.org

When you get there, click on “Become a Member” and tell us about yourself. Membership is available to representatives from any local or regional public sector organization.

The perks begin immediately with access to the member’s section of the website: Learn about upcoming conferences in your area, interact with your peers in the forum or chat room, and much more!

The NAGW Community is waiting for you... what are you waiting for?
TAHOE SPONSOR * $1,500
Tahoe Sponsorship guarantees you prominent access to NAGW attendees during the conference.

Tahoe Sponsors receive:
- Logo and name on NAGW website
- Company information in welcome packets
- Double-sized booth in vendors’ area for the duration of the conference
- Two full-access registrations to the conference and all associated functions
- On-screen acknowledgement during break periods and lunch
- Presentation during the conference

SIERRA SPONSOR * $1,000
Sierra sponsors gain increased access and opportunities to interact with attendees.

Sierra Sponsors receive:
- Logo and name on NAGW website
- Booth in vendors’ area for the duration of the conference
- Two basic conference registrations, including lunches.
- Discounted passes for social events
- Acknowledgement in program

NAGW SPONSOR * $500
Our entry level packet allows your company basic access to the conference and attendees.

NAGW Sponsors receive:
- Acknowledgement on NAGW website
- Booth in vendors’ area for the duration of the conference
- One basic conference registration, including lunches.
- Discounted passes for social events
- Acknowledgement in program

We have many additional opportunities to increase your visibility to conference attendees. Vendors who agree to sponsor one of our printing projects or other special needs will receive increased recognition and visibility.

Become a Sponsor Today!
To increase your visibility to potential customers, and help support NAGW, sign up to sponsor the 2006 Conference now!

To become a sponsor, contact Chris Matthews at 775.328.3719, or by email at:

cmatthews@washoeCounty.us

Many of these sponsorships are limited, and are on a first-come, first-served basis, so sign up now!
About the NAGW Conference

The National Association of Government Webmasters is an organization of Internet professionals from all across the country.

Our members include marketing and design professionals, system administrators, programmers, and policy makers.

The annual NAGW Conference is a chance for members to network and learn about nationwide best practices, and to discover new technologies and services to help them do their jobs.

And, it’s a chance for you, our valued vendors, to showcase your services, while helping support this growing network of web professionals.

Become a Sponsor Today!
Call Chris Matthews at 775.328.3719, or by email at: cmatthews@washoecounty.us

Sponsorship

*NOTE: The sponsorship benefits listed in this brochure are designed to give you a good idea of the minimum level of value you can expect to receive for your level. If you have questions about the benefits listed herein, or would like to suggest additional or alternative benefits, please contact us.

TITLE SPONSOR * $5,000
Title Sponsorship provides you with unparalleled access to NAGW Conference attendees.

Title Sponsors receive:
- Vendor’s page on NAGW website
- Welcoming comments at opening session
- Logo and name placement at all NAGW functions, including receptions, the awards ceremony, and opening and closing sessions
- Signage prominently displayed during event
- Company information placed in welcome packet.
- Name and logo on all outgoing conference information
- High profile booth placement at conference
- Two unlimited passes to all conference activities, including sessions and social functions
- Presentation session during conference

AWARD SPONSOR * $2,500
Award Sponsors will be featured prominently during the Pinnacle Awards Ceremony, where leaders in government Internet technologies will be honored for their achievements.

Award Sponsors receive:
- Logo and name on NAGW website
- Welcome comments at Awards Dinner
- Logo and name placement on all Awards promotional materials sent out
- Logo and name featured on on-screen Awards presentations
- Signage prominently displayed during Awards dinner
- Company information placed in welcome packet
- Logo, name, and company information on every table during ceremony.
- High profile booth placement at conference
- Two unlimited passes to all conference activities, including sessions and social functions
- Presentation session during conference