

NEVADA ASSOCIATION OF COUNTIES (NACO)

Board of Directors' Meeting
November 17, 2023, 9:30am
NACO Office Conference Room
304 S. Minnesota Street
Carson City, NV 89702

NOTICE TO THE PUBLIC:

The public may provide public comment in advance of a meeting by written submission to the following email address: info@nvnaco.org For inclusion or reference in the minutes of the meeting, your public comment must include your full name and be submitted via email by not later than 3:00 p.m. the day before the meeting.

The public may also join the meeting via remote capability and provide verbal public comment during designated times by calling: (669) 900-9128 Meeting ID: 818 8500 7167 Passcode: 169306

AGENDA

Some NACO Board members may attend via remote technology from other locations. Items on the agenda may be taken out of order. The NACO Board may combine two or more agenda items for consideration. The NACO Board may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.

A NOTE REGARDING THE CONSENT AGENDA

The Consent Agenda is considered a single agenda item and is considered as a block and will not be read aloud. Any Board member can request that a Consent Agenda item be considered separately. Items on this agenda may also be moved to or from the Consent Agenda section. Items not voted on in the Consent Agenda section may also be voted on in a separate block or blocks. Items designated for a specified time will not be heard prior to the stated time but may be heard later.

1. **Call to Order, Roll Call and Pledge of Allegiance**
2. Public Comment. Please Limit Comments to 3 Minutes.
3. NACO President's Report.
4. NACO Executive Director's Report.

Consent Agenda

5. Approval of Agenda. **For Possible Action.**
6. Approval of Minutes of the September 26, 2023, NACO Board of Directors Meeting. **For Possible Action**
7. Approval of the Reappointment of Supervisor Maurice White, Carson City, to the Commission on Off-Highway Vehicles. **For Possible Action.**
8. Approval of Commissioner Debra Strickland, Nye County, as a NACO Appointment to the Advisory Board on Outdoor Recreation. **For Possible Action.**

9. Approval of Commissioner Joe Crim, Jr., Pershing County, as a NACO Appointment to the Board of Indigent Defense Services. **For Possible Action.**
10. Approval of Supervisor Curtis Horton, Carson City, as the NACO Appointment to the Nevada Air Service Development Commission, created by Assembly Bill 58, in the 2023 Session of the Nevada Legislature (*NRS 231.680*). **For Possible Action.**
11. Approval of, Commissioner Mariluz Garcia, Washoe County, as the NACO Appointment to the Commission on Innovation and Excellence in Education, Created by Senate Bill 425, (*NRS 385*) in the 2023 Session of the Nevada Legislature. **For Possible Action.**

Regular Business

12. Final Update on 2023 NACO Annual Conference, Including Possible Approval of an Annual Conference Performance Bonus for the NACO Office Manager. **For Possible Action.**
13. Approval of NACO Resolution 23-03, Thanking Elko County for Hosting the 2023 NACO Annual Conference. **For Possible Action.**
14. Approval of Chorus Innovations as a NACO Associate Member for 2023. **For Possible Action.**
15. Approval of NACO's June, July, August, and September 2023 Financial Statements. **For Possible Action.**
16. Approval of NACO's August, September, and October 2023 Investment Reports. **For Possible Action**
17. Preliminary Presentation and Discussion of the NACO Annual Budget for 2024.
18. Updates from NACO Public Health Coordinator.
19. **Update and Possible Action.** Regarding Public Lands and Natural Resources Issues Affecting Counties Including:
 - a. Updates from the NACO Public Lands and Natural Resources Subcommittee.
20. Updates from Members of the National Association of Counties Board, Western Interstate Region Board, and Individual Counties.
21. Public Comment. Please Limit Comments to 3 Minutes.

Adjournment.

Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to notify NACO in writing at 304 S. Minnesota Street, Carson City, NV 89703, or by calling (775) 883-7863 at least three working days prior to the meeting.

Members of the public can request copies of the supporting material for the meeting by contacting Amanda Berg at (775) 883-7863. Supporting material will be available at the NACO office and on the NACO website at: www.nvnaco.org.

This agenda was posted at the following locations:

NACO Office 304 S. Minnesota Street, Carson City, NV 89703

Elko County Manager's Office 540 Court Street #101, Elko NV 89801

POOL/PACT 201 S. Roop Street, Carson City, NV 89701

NACO Website: www.nvnaco.org

Consent Agenda Item 6

NEVADA ASSOCIATION OF COUNTIES (NACO)

Board of Directors' Meeting
Tuesday, September 26, 2023
Immediately Following the Annual Business Meeting
Elko County Convention Center
Ruby Room
700 Moren Way
Elko, NV 89801

UNADOPTED MINUTES

Attendance: President Higbee, President Elect Giomi, Vice President Hall, Past President Kirkpatrick, Churchill County Commissioner Scharmann, Douglas County Commissioner Gardner, Elko County Commissioner Andreozzi, Esmeralda County Commissioner Holt, Humboldt County Commissioner Tipton, Lincoln County Commissioner Reese, Lyon County Commissioner Henderson, Pershing County Commissioner Crim, Storey County Commissioner Carmona, Washoe County Commissioner Herman, Washoe County Commissioner Hill, White Pine County Commissioner Carson, and NACO Staff (Vinson Guthreau, Jennifer Berthiaume, Jacob Brinkerhoff and Amy Hyne Sutherland)

The meeting was called to order immediately following the adjournment of the Annual Business Meeting.

1. **Public Comment.** None was given.
2. **Approval of Agenda.** The agenda was approved on a motion by Commissioner Henderson with second by Commissioner Gardner.
3. **NACO President's Report.** President Higbee referred to the report given during the Annual Business Meeting and informed the Board that he had been appointed to the BLM Wild Horse and Burro Resource Action Committee and would be taking former Humboldt County Commissioner Jim French's place on that Committee.
4. **NACO Executive Director's Report.** Vinson thanked Elko County for hosting the Annual Conference and for the work that county staff had done in support of the event. He informed the Board that a record had been set for pre-conference attendee registration and sponsorships. He concluded his remarks by thanking Commissioner Gardner for his remarks on his speaking at the CFOA conference recently held in White Pine County.
5. **Approval of Minutes of the August 25, 2023, NACO Board of Directors Meeting.** The minutes were approved on a motion by Commissioner Carson with second by Commissioner Henderson.
6. **Discussion on Proposed NACO Board Meeting Dates and Locations for 2024.** Vinson directed the Board to the proposed calendar included in the agenda packet. He reminded the Board that NACO conferences are taken into account in the preparation of the calendar and that the swearing in of officers would be conducted during the January meeting. He also reminded the Board that per previous Board direction the June meeting has been reserved to be held in an Eastern rural county. He also reminded the Board that the Association's

Legislative agenda for the 2025 Session would be discussed during the summer meetings and voted on in August because BDR's are required to be submitted September 1. Vinson noted the Annual Conference to be held in September and the lack of a meeting in October due to the proximity of the Conference. He also discussed the hosting of a meeting in Clark County and that meeting was proposed to be in December. Commissioner Kirkpatrick noted that the December meeting in Clark County had been scheduled to be held on a Thursday to accommodate local government staff work schedules. Commissioner Gardner inquired as to the Congressional schedule during the NACo Legislative Conference, and Vinson noted that the calendar hasn't been released and Past President Kirkpatrick stated that the Conference is hosted and planned by the National Association, not NACo. Commissioner Scharmann noted that the proposed August meeting date was the Friday of the Labor Day weekend and suggested that it be moved to the 23rd. The calendar was approved with the change of the meeting date for August 2024 on a motion by Commissioner Scharmann with second by Commissioner Andreozzi.

7. **Discussion and Overview of Senate Bill (SB) 425, from the 82nd Session of the Nevada Legislature, and Notification of NACo Sponsored Appointment.** Jennifer gave the Board an overview of the legislation, which establishes the Commission on Innovation and Excellence in Education and names NACo as an appointing entity to the Commission. The Commission of 24 members is tasked with reviewing the current education system in the State, comparing it to high performing systems in other states and countries and then provide recommendations to improve the education system in Nevada. Jennifer informed the Board that the appointments are non-compensated but eligible for the reimbursement of travel expenses, the appointments are for a two-year term and meetings will be held at least once per quarter. Jennifer requested that the Board consider the position and bring forth nominees to be discussed and voted on by the Board in November. Past President Kirkpatrick inquired as to if the appointee must be a sitting member of NACo or if a past member or another sitting Commissioner or former Commissioner could be appointed. Vinson clarified that the language states that the Association is an appointing body, so the appointee is not limited to a current member of the NACo Board. He concluded the item by reiterating Jennifer's request to reach out to Staff with potential nominees prior to the November Board meeting.
8. **Discussion and Possible Approval of a Letter of Support to the Nevada State Supreme Court for Workforce Requirements Related to Providing Indigent Defense Services in Nevada.** Vinson directed the Board's attention to the draft letter included in the agenda packet and gave an overview of the order the letter supports. The proposed order will allow graduates of law schools who have not yet passed the Bar to provide limited legal services under the supervision of a licensed attorney. He informed the Board that Staff was contacted by the Department of Indigent Defense Services for support of the order and that the intent is to increase workforce in the area of public interest law, noting the vacancy rates in the DA's and Public Defense offices across the State. Vinson informed the Board that while the deadline for submission of the letter had passed, if approved it would be submitted to the Court and he would present it during public comment at the upcoming hearing. Past President Kirkpatrick expressed concern with putting additional work on the DA's and Vinson clarified that the DA's Association also had an item on their agenda in support of the proposed order. The letter was approved as written on a motion by Past President Kirkpatrick with a second by Vice President Hall.
9. **Update from NACo Public Health Coordinator.** Amy informed the Board that the pilot assessment in Douglas County for the Foundational Public Health Services Assessments had been completed. She stated that the goal is to have the assessments completed in the

remaining 16 counties by June 2024, she also noted that she would be visiting each county throughout the process and requested a commissioner “champion” within each county to assist the proper gathering of data. She also reminded the Board that the data collected will be presented to the individual Commissions and will inform public health decisions within their communities. Amy informed the Board that the contract for technical needs assistance through the State for the completion of Opioid Needs Assessments goes only through December 2023, and reminded the Board that completing assessments enables counties to apply for additional funds through the State for opioid crisis abatements. Amy concluded the item by requesting any Board members with questions to contact her for further information and clarifications. Past President Kirkpatrick noted that it is important for the counties to apply for the funding through the State because the formula was developed to ensure that the counties had access to the funding necessary to address the Opioid crisis.

10. **Regarding Public Lands and Natural Resources Issues Affecting Counties.** Jacob informed the Board that comments were being developed for the Council on Environmental Quality regarding proposed changes to NEPA and that the comments are being developed in concert with county natural resources staff. He noted that the proposed changes are substantive and a request for extension of the comment period will be submitted. Jacob informed the Board that the Subcommittee will be meeting in October, even though there will not be a Board meeting. Commissioner Tipton inquired about a proposal from a private landowner to make a transfer involving public lands. Commissioner Andreozzi indicated that NDOW and the county had a number of concerns with the initial proposal. The Board requested that a discussion be had by the Subcommittee to flush out the details prior to bringing it to the Board for further discussion and/or action. President Higbee noted that proposed changes to the grazing regulations to expand multiple use parameters, need to be monitored as the proposed changes could have negative effects on county economies. No action was taken on the item.
11. **Updates from Members of the National Association of Counties Board, Western Interstate Region Board, and Individual Counties.** Commissioner Tipton informed the Board that he had attended the PILT Fly-In hosted by NACo and that during the event several other items of concern were addressed with the Agencies, including the funding of SRS (Secure Rural Schools) and the inclusion of an inflation component. He also informed the Board that he would be attending the WIR Board meeting being held the following week. Commissioner Carson inquired about former Commissioner Dahl’s efforts to have PILT funding approved for multiple years. Commissioner Tipton stated that work is being done to have the funding included within the mandatory Committee’s work instead of under the discretionary committees. President Higbee informed the Board that the next meeting of the NACo Board of Directors would be held in Minnesota within the next few months. Members of the Board gave updates on activities within their Counties.

12. **Public Comment.** None was given.

President Higbee adjourned the meeting.



CARSON CITY, NEVADA
CONSOLIDATED MUNICIPALITY AND STATE CAPITAL

October 9, 2023

Vinson Guthreau,
Executive Director
Nevada Association of Counties
304 S. Minnesota St.
Carson City, NV 89703

Dear Mr. Guthreau,

As my appointment to the Nevada Commission on Off-Highway Vehicles is nearing its term on January 1, 2024, it is my intention to seek reappointment to the NCOHV. Having spent my entire life traveling the backroads and trails of Nevada I have a keen interest in maintaining and improving our OHV trails system.

During my time on the NCOHV we have granted four rounds of grants totaling over \$3mm to projects, improved the granting process, and we have successfully navigated two legislative sessions. I was elected Chairman of the Commission in April of 2022.

It would be my pleasure to continue representing NACO and Carson City on the Nevada Commission on Off-Highway Vehicles. Thank you for any consideration in this matter.

A handwritten signature in black ink, appearing to read "Maurice White".

Maurice White
Supervisor Ward 2
201 N. Carson Street, Suite 2
Carson City Nv. 89701
mwhite@carson.org
775-283-7934

Consent Agenda Item 8

Nye County Commissioner Debra Strickland

Nye County Commission Vice-Chair Debra Strickland was sworn into her first term to represent District 5 in January 2019. She was selected vice-chair by her peers on the Board of County Commissioners in January 2023, after serving as chair in 2021. She previously served as vice-chair in 2019 and 2020. She was re-elected to the County Commission in 2022.

Passionate about water issues and access to outdoor recreation opportunities, she currently serves as the county commission liaison to the Nye County Water District Governing Board, Town of Pahrump Public Lands Advisory Committee, and Town of Pahrump OHV Park Advisory Committee.

Commissioner Strickland also sits as a board member for the Nevada Association of Counties, the Central Nevada Water District Governing Board, and she is a member of the NACO Public Lands Steering committee.

As Commissioner, she is working on developing an OHV trail through Nye County, a new Pahrump community center, and a Pahrump shooting range.

Consent Agenda Item 9

Pershing County Commissioner Joe Crim Jr.

Joe Crim, Jr. currently serves as the Chairman to the Pershing County Board of Commissioners and is the Public Works Director for the City of Lovelock. Joe is active in the Pershing County 4-H Program and serves as the Chair of the 4-H Leaders Council, a member of the local Wildlife Management Advisory Board. Joe's hobbies include hunting, fishing, and camping. Joe is a strong leader and continues to strive to support the community of Lovelock and Pershing County.

Consent Agenda Item 10

Carson City Supervisor Curtis Horton

Curtis Horton is a Longtime Carson City resident; he has lived and worked in this community for 50 years.

Curtis worked in the city's public works department for over 35 years, starting as a water crewman. He moved up through the ranks to Deputy Public Works Director before retiring in 2020.

Curtis has received many accolades over the years. He has also been credited with helping build strong relationships within different city departments as well as outside agencies. He has a strong work ethic and take-charge attitude, which has benefitted him throughout his career.

Consent Agenda Item 11

Washoe County Commissioner Mariluz Garcia

Elected to the Board of County Commissioners in 2022, Mariluz Garcia represents Washoe County Commission District 3, which includes downtown Reno, the university area, West Sparks, and Sun Valley.

Born and raised in Elko, Nevada, Commissioner Garcia moved to Washoe County to attend the University of Nevada, Reno where she earned a Bachelor's, Master's, and Ph.D. from the College of Education and Human Development.

Commissioner Garcia has been dedicated to public service her entire career. Whether volunteering for AmeriCorps after college or recently launching a new statewide program to support students throughout the State of Nevada, she has always been driven to help tackle the most pressing issues that communities face. She worked as a school counselor and has more than a decade of experience as the Executive Director of an academic outreach program at the University of Nevada, Reno, which serves low-income, first-generation college students who live in Reno, Sparks, Sun Valley, Incline Village, Wadsworth, and Nixon.

Outside of her professional work experience, Commissioner Garcia has supported the diverse missions of local non-profits that champion youth mental health, outdoor STEM education, and educational resources. She has also been actively involved with the Rotary Club of Reno and with community-based cultural dance groups.

Commissioner Garcia brings her extensive knowledge and direct experience helping underserved populations access resources related to housing, childcare, employment, business, healthcare, transportation, and behavioral health services to the commission. Her priorities on the commission are centered on promoting healthy, clean, and safe neighborhoods for the families and businesses of Washoe County.

Business Agenda Item 12

2023 Annual Conference Financial Breakdown

Description	<u>Expenses</u>		Notes
	Budgeted	Actual	
Keynote Speaker	\$ 7,500.00	\$ 7,500.00	
Venue	\$ 1,500.00	\$ 3,247.50	Incl. Linens for luncheon & banquet which have traditionally not been something we needed to pay for.
Meals	\$ 20,000.00	\$ 23,750.86	Includes 12% surcharge from the convention center (\$2,850.10) direct to caterer's and 18% auto charged gratuities (\$3,762.14).
Printing (signs/program)	\$ 3,000.00	\$ 1,427.89	Individual room signs were unnecessary this year.
Awards & Gifts	\$ 800.00	\$ 1,043.72	Caricature & Awards
Misc. Supplies	\$ 750.00	\$ 1,028.78	Lanyards (\$372.04) pd. By sponsorship, actual supply cost \$656.55
Travel	\$ 2,000.00	\$ 2,053.58	Includes travel costs required for preconference visting for venue selection, etc.
Donations	\$ 500.00	\$ -	
President's Reception	\$ 2,000.00	\$ -	
Registration Collection Fees	\$ 700.00	\$ 691.53	PayPal fees for online registration.
Subtotal	\$ 38,750.00	\$ 40,743.86	

Description	<u>Income</u>		Notes
	Budgeted	Actual	
Sponsors	\$ 40,000.00	\$ 69,875.00	Includes add'l representatives.
Add'l Sponsorships		\$ 622.04	Lanyards and Thurs. breakfast
Attendee Pre-Registration	\$ 22,000.00	\$ 25,625.00	
Attendee On-Site Registration	\$ 500.00	\$ 1,650.00	
Silent Auction	\$ 1,500.00	\$ 2,480.00	
Subtotal	\$ 64,000.00	\$ 100,252.04	

Final Financial Summary

Description	Budgeted	Actual	Notes
Expenses	\$ 38,750.00	\$ 40,743.86	
Income	\$ 64,000.00	\$ 100,252.04	
Final Conference Income	\$ 25,250.00	\$ 59,508.18	

Resolution

of the Nevada Association of Counties

23-03

A RESOLUTION THANKING ELKO COUNTY FOR HOSTING NACO'S 2023 ANNUAL CONFERENCE

WHEREAS, NACO holds an annual conference to provide its members with an opportunity to receive training and information on relevant issues, as well as to network with county officials and private sector sponsors from across Nevada, and

WHEREAS, the 2023 Annual Conference provided an outstanding educational, social and networking experience, and demonstrated the commitment of Elko County to furthering the goals of Nevada's counties, and

WHEREAS, the 2023 Annual Conference was very well attended, with over 200 participants including representatives from all 17 of Nevada's counties, and

WHEREAS, Elko County staff and Commissioners assisted in planning the Conference and also provided invaluable help during the Conference, and

WHEREAS, the hospitality and effort of the Commissioners and staff of Elko County was the key to a successful 2023 Annual Conference, and

WHEREAS, NACO recognizes the importance of Elko County and the contributions they make to our State.

THEREFORE, BE IT RESOLVED, that the Nevada Association of Counties Board of Directors, on behalf of all Nevada Counties, extends its sincere appreciation and thanks to the Commissioners and staff of Elko County for hosting a truly outstanding NACO Annual Conference; and

THEREFORE, BE IT FURTHER RESOLVED, that a copy of this resolution be transmitted to the Board of County Commissioners of Elko County.

Passed, Approved and Adopted this 19th day of November 17, 2023 by the Board of Directors of the Nevada Association of Counties.

Attests:

/ _____
Varlin Higbee
President

/ _____
Vinson W. Guthreau
Executive Director

NACO ASSOCIATE MEMBER INFORMATION

Company Information (please print or type)

Company Name

Headquarters Address

City

State

Zip

Phone

Fax

Company Website

Official Company Representative (please print or type)

First Name

Last Name

Title

Address (if different from above)

Phone

Fax

Cell

E-mail

Additional/Alternate Company Contact (Name & E-mail)

Please provide a brief summary of what your firm does and how an Associate Membership with NACO will be mutually beneficial.

Thank you for your interest in joining NACO!

Please return your completed application to us at: 304 S. Minnesota St.
Carson City, NV 89703
or via E mail at: aevans@nvnaco.org

Business Agenda Item 15

Nevada Association of Counties

Balance Sheet

June 30, 2023

ASSETS

Current Assets

Cash - NV State Bank	249,760.17
NV State Bank Money Market	962,877.96
PayPal Cash Account	1,915.96
Accounts Receivable	5,550.00
Prepaid Expenses	<u>6,344.91</u>

Total Current Assets 1,226,449.00

Property and Equipment

Office Equipment	180,965.50
Building	447,906.18
Land	131,000.00
Building Improvements	108,476.78
Fixed Assets - Vehicle	32,878.25
Accumulated Depreciation	<u>(375,462.58)</u>

Total Property and Equipment 525,764.13

Other Assets

Investments	741,127.51
Investments - Cash Equivalents	20,435.13
Investments Interest Receivable	1,722.49
Investments Trades Receivable	73.37
Copier Lease ROU Asset	10,500.00
Copier Accumulated Amortization	(2,356.00)
DEFERRED OUTFLOWS	<u>278,944.00</u>

Total Other Assets 1,050,446.50

Total Assets \$ 2,802,659.63

LIABILITIES AND CAPITAL

Current Liabilities

Copier Lease Liability	\$ 8,144.00
Accrued Payroll Benefits	21,025.36
Deferred Income	3,750.00
PERS Pension Liability	632,929.00
DEFERRED INFLOWS	<u>143,791.00</u>

Total Current Liabilities 809,639.36

Long-Term Liabilities

Total Long-Term Liabilities 0.00

Total Liabilities 809,639.36

Capital

Retained Earnings	1,355,004.90
Net Income	<u>638,015.37</u>

Total Capital 1,993,020.27

Total Liabilities & Capital \$ 2,802,659.63

Nevada Association of Counties
Income Statement/Budget
For the Six Months Ending June 30, 2023

	Current Month	Year to Date	Budget	Y-T-D % Budget
Revenues				
Membership Dues	0.00	517,870.00	377,208.00	137.3%
Public Lands Assessment Dues	12,418.00	375,467.61	140,179.00	267.8%
Conference Revenues	1,975.00	19,025.00	80,000.00	23.8%
IAF/Supplemental Funds	0.00	35,000.00	70,000.00	50.0%
Interest Income	935.07	1,611.09	15,000.00	10.7%
National Programs	0.00	1,287.98	5,000.00	25.8%
Associate Memberships	0.00	15,150.00	15,000.00	101.0%
Unrealized Gain/(Loss)-Investments	17,461.12	36,168.66	0.00	
Miscellaneous Income	2,948.00	2,948.00	0.00	
Total Revenues	35,737.19	1,004,528.34	702,387.00	143.0%
Expenses				
Salaries	37,739.53	163,403.36	320,750.00	50.9%
Retirement: PERS	7,267.61	40,525.92	106,388.00	38.1%
Employee Health Insurance/Life	4,752.86	13,979.06	40,000.00	34.9%
FICA, ESD, and Medicare Expense	1,714.29	7,949.56	7,500.00	106.0%
Audit	0.00	0.00	9,000.00	0.0%
Board Meetings	1,220.88	2,414.14	8,000.00	30.2%
Building Capital Projects	0.00	0.00	6,000.00	0.0%
Building Operating Expenses	1,426.62	8,982.47	19,000.00	47.3%
Conference Expenses	59.04	59.04	38,000.00	0.2%
Contract Services	0.00	0.00		
County Leadership Institute	0.00	1,800.00	3,500.00	51.4%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	0.00	1,500.00	0.0%
Equipment Lease & Maintenance	235.00	1,175.00	4,500.00	26.1%
Equipment Purchases	0.00	0.00	4,500.00	0.0%
IT Support	0.00	536.25	2,500.00	21.5%
Internet Service	799.00	4,011.00	9,000.00	44.6%
Legislative Expense	4,274.92	12,923.73	14,500.00	89.1%
Liability & Auto Insurance	432.45	2,901.70	5,500.00	52.8%
Management Consultant & Training	0.00	0.00		
Member Services	314.48	700.25	3,000.00	23.3%
Office Supplies	212.09	2,723.10	3,500.00	77.8%
PEHB Liability	202.48	1,214.88	6,000.00	20.2%
Postage	0.00	344.28	500.00	68.9%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	22,476.41	24,484.05	15,500.00	158.0%
Property Taxes	0.00	965.03		
Publications, Dues, Registrations	90.99	2,189.20	4,000.00	54.7%
Recruiting & Advertising	0.00	0.00		
Representative Travel	1,915.55	8,010.18	15,000.00	53.4%
Special Studies/Litigation	0.00	0.00	5,000.00	0.0%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	1,060.50	7,381.55	21,249.00	34.7%
Sub Grant Employee Expense	36,304.86	46,080.93		
Telephone	276.36	1,584.72	6,000.00	26.4%
Vehicle Registration Maintenance	601.10	1,585.17	3,000.00	52.8%
Web-based Hosting & Subscription Software	4.79	1,355.40	10,000.00	13.6%
WIR Dues	0.00	7,233.00	9,000.00	80.4%
Total Expenses	123,381.81	366,512.97	702,387.00	52.2%
Net Income	(87,644.62)	638,015.37	-	

Nevada Association of Counties
Balance Sheet
July 31, 2023

ASSETS

Current Assets		
Cash - NV State Bank	\$	264,541.77
NV State Bank Money Market		963,883.55
PayPal Cash Account		6,156.21
Accounts Receivable		5,550.00
Prepaid Expenses		<u>5,816.91</u>
Total Current Assets		1,245,948.44
Property and Equipment		
Office Equipment		180,965.50
Building		447,906.18
Land		131,000.00
Building Improvements		108,476.78
Fixed Assets - Vehicle		32,878.25
Accumulated Depreciation		<u>(375,462.58)</u>
Total Property and Equipment		525,764.13
Other Assets		
Investments		735,694.32
Investments - Cash Equivalents		37,384.10
Investments Interest Receivable		2,226.38
Investments Trades Receivable		92.29
Copier Lease ROU Asset		10,500.00
Copier Accumulated Amortization		(2,356.00)
DEFERRED OUTFLOWS		<u>278,944.00</u>
Total Other Assets		<u>1,062,485.09</u>
Total Assets		<u><u>\$ 2,834,197.66</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Copier Lease Liability	\$	8,144.00
Accrued Payroll Benefits		21,025.36
Deferred Income		38,750.00
PERS Pension Liability		632,929.00
DEFERRED INFLOWS		<u>143,791.00</u>
Total Current Liabilities		844,639.36
Long-Term Liabilities		
Total Long-Term Liabilities		<u>0.00</u>
Total Liabilities		844,639.36
Capital		
Retained Earnings		1,355,004.90
Net Income		<u>634,553.40</u>
Total Capital		<u>1,989,558.30</u>
Total Liabilities & Capital		<u><u>\$ 2,834,197.66</u></u>

Nevada Association of Counties
Income Statement/Budget
For the Seven Months Ending July 31, 2023

	Current Month	Year to Date	Budget	Y-T-D % Budget
Revenues				
Membership Dues	0.00	517,870.00	377,208.00	137.3%
Public Lands Assessment Dues	0.00	375,467.61	140,179.00	267.8%
Conference Revenues	20,275.00	39,300.00	80,000.00	49.1%
IAF/Supplemental Funds	35,000.00	70,000.00	70,000.00	100.0%
Interest Income	1,005.59	2,616.68	15,000.00	17.4%
National Programs	794.00	2,081.98	5,000.00	41.6%
Associate Memberships	750.00	15,900.00	15,000.00	106.0%
Unrealized Gain/(Loss)-Investments	12,038.59	48,207.25	0.00	
Miscellaneous Income	0.00	2,948.00	0.00	
Total Revenues	69,863.18	1,074,391.52	702,387.00	153.0%
Expenses				
Salaries	36,428.92	199,832.28	320,750.00	62.3%
Retirement: PERS	10,180.54	50,706.46	106,388.00	47.7%
Employee Health Insurance/Life	3,689.09	17,668.15	40,000.00	44.2%
FICA, ESD, and Medicare Expense	1,783.56	9,733.12	7,500.00	129.8%
Audit	8,700.00	8,700.00	9,000.00	96.7%
Board Meetings	0.00	2,414.14	8,000.00	30.2%
Building Capital Projects	0.00	0.00	6,000.00	0.0%
Building Operating Expenses	1,291.50	10,273.97	19,000.00	54.1%
Conference Expenses	3,884.75	3,943.79	38,000.00	10.4%
Contract Services	0.00	0.00		
County Leadership Institute	0.00	1,800.00	3,500.00	51.4%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	0.00	1,500.00	0.0%
Equipment Lease & Maintenance	235.00	1,410.00	4,500.00	31.3%
Equipment Purchases	0.00	0.00	4,500.00	0.0%
IT Support	0.00	536.25	2,500.00	21.5%
Internet Service	799.00	4,810.00	9,000.00	53.4%
Legislative Expense	2,489.69	15,413.42	14,500.00	106.3%
Liability & Auto Insurance	1,129.25	4,030.95	5,500.00	73.3%
Management Consultant & Training	1,000.00	1,000.00		
Member Services	111.44	811.69	3,000.00	27.1%
Office Supplies	149.87	2,872.97	3,500.00	82.1%
PEHB Liability	198.48	1,413.36	6,000.00	23.6%
Postage	0.00	344.28	500.00	68.9%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	1,467.49	25,951.54	15,500.00	167.4%
Property Taxes	1,044.11	2,009.14		
Publications, Dues, Registrations	159.99	2,349.19	4,000.00	58.7%
Recruiting & Advertising	0.00	0.00		
Representative Travel	0.00	8,010.18	15,000.00	53.4%
Special Studies/Litigation	0.00	0.00	5,000.00	0.0%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	78.86	7,460.41	21,249.00	35.1%
Sub Grant Employee Expense	(1,814.85)	44,266.08		
Telephone	318.46	1,903.18	6,000.00	31.7%
Vehicle Registration Maintenance	0.00	1,585.17	3,000.00	52.8%
Web-based Hosting & Subscription Software	0.00	1,355.40	10,000.00	13.6%
WIR Dues	0.00	7,233.00	9,000.00	80.4%
Total Expenses	73,325.15	439,838.12	702,387.00	62.6%
Net Income	(3,461.97)	634,553.40	-	

Nevada Association of Counties
Balance Sheet
August 31, 2023

ASSETS

Current Assets		
Cash - NV State Bank	\$	7,689.42
Zions Bank Sweep Account		1,376,892.74
PayPal Cash Account		16,097.25
Accounts Receivable		5,550.00
Prepaid Expenses		<u>5,288.91</u>
Total Current Assets		1,411,518.32
Property and Equipment		
Office Equipment		180,965.50
Building		447,906.18
Land		131,000.00
Building Improvements		119,476.78
Fixed Assets - Vehicle		32,878.25
Accumulated Depreciation		<u>(375,462.58)</u>
Total Property and Equipment		536,764.13
Other Assets		
Investments		726,220.56
Investments - Cash Equivalents		40,772.43
Investments Interest Receivable		1,844.63
Investments Trades Receivable		171.41
Copier Lease ROU Asset		10,500.00
Copier Accumulated Amortization		(2,356.00)
DEFERRED OUTFLOWS		<u>278,944.00</u>
Total Other Assets		<u>1,056,097.03</u>
Total Assets		<u><u>\$ 3,004,379.48</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Copier Lease Liability	\$	8,144.00
Accrued Payroll Benefits		21,025.36
Deferred Income		38,750.00
PERS Pension Liability		632,929.00
DEFERRED INFLOWS		<u>143,791.00</u>
Total Current Liabilities		844,639.36
Long-Term Liabilities		
Total Long-Term Liabilities		<u>0.00</u>
Total Liabilities		844,639.36
Capital		
Retained Earnings		1,355,004.90
Net Income		<u>804,735.22</u>
Total Capital		<u>2,159,740.12</u>
Total Liabilities & Capital		<u><u>\$ 3,004,379.48</u></u>

Nevada Association of Counties
Income Statement/Budget
For the Eight Months Ending August 31, 2023

	Current Month	Year to Date	Budget	Y-T-D % Budget
Revenues				
Membership Dues	0.00	517,870.00	377,208.00	137.3%
Public Lands Assessment Dues	159,909.37	535,376.98	140,179.00	381.9%
Conference Revenues	24,000.00	63,300.00	80,000.00	79.1%
IAF/Supplemental Funds	0.00	70,000.00	70,000.00	100.0%
Interest Income	1,838.58	4,455.26	15,000.00	29.7%
National Programs	248.10	2,330.08	5,000.00	46.6%
Associate Memberships	750.00	16,650.00	15,000.00	111.0%
Unrealized Gain/(Loss)-Investments	(6,388.06)	41,819.19	0.00	
Miscellaneous Income	0.00	2,948.00	0.00	
Total Revenues	180,357.99	1,254,749.51	702,387.00	178.6%
Expenses				
Salaries	24,428.92	224,261.20	320,750.00	69.9%
Retirement: PERS	10,180.54	60,887.00	106,388.00	57.2%
Employee Health Insurance/Life	3,034.46	20,702.61	40,000.00	51.8%
FICA, ESD, and Medicare Expense	1,042.75	10,775.87	7,500.00	143.7%
Audit	0.00	8,700.00	9,000.00	96.7%
Board Meetings	909.22	3,323.36	8,000.00	41.5%
Building Capital Projects	0.00	0.00	6,000.00	0.0%
Building Operating Expenses	1,125.19	11,399.16	19,000.00	60.0%
Conference Expenses	4,058.96	8,002.75	38,000.00	21.1%
Contract Services	0.00	0.00		
County Leadership Institute	0.00	1,800.00	3,500.00	51.4%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	0.00	1,500.00	0.0%
Equipmnet Lease & Maintenance	235.00	1,645.00	4,500.00	36.6%
Equipment Purchases	0.00	0.00	4,500.00	0.0%
IT Support	0.00	536.25	2,500.00	21.5%
Internet Service	747.38	5,557.38	9,000.00	61.7%
Legislative Expense	48.55	15,461.97	14,500.00	106.6%
Liability & Auto Insurance	528.00	4,558.95	5,500.00	82.9%
Management Consultant & Training	0.00	1,000.00		
Member Services	72.62	884.31	3,000.00	29.5%
Miscellaneous Expense	317.19	317.19		
Office Supplies	321.71	3,194.68	3,500.00	91.3%
PEHB Liability	198.48	1,611.84	6,000.00	26.9%
Postage	0.00	344.28	500.00	68.9%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	688.97	26,640.51	15,500.00	171.9%
Property Taxes	0.00	2,009.14		
Publications, Dues, Registrations	244.39	2,593.58	4,000.00	64.8%
Recruiting & Advertising	0.00	0.00		
Representative Travel	1,335.91	9,346.09	15,000.00	62.3%
Special Studies/Litigation	0.00	0.00	5,000.00	0.0%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	642.00	8,102.41	21,249.00	38.1%
Sub Grant Employee Expense	(43,546.96)	719.12		
Telephone	316.45	2,219.63	6,000.00	37.0%
Vehicle Registration Maintenance	20.00	1,605.17	3,000.00	53.5%
Web-based Hosting & Subscription Software	3,226.44	4,581.84	10,000.00	45.8%
WIR Dues	0.00	7,233.00	9,000.00	80.4%
Total Expenses	10,176.17	450,014.29	702,387.00	64.1%
Net Income	170,181.82	804,735.22	-	

Nevada Association of Counties
Balance Sheet
September 30, 2023

ASSETS

Current Assets		
Cash - NV State Bank	\$	5,216.71
Zions Bank Sweep Account		1,290,509.54
PayPal Cash Account		21,988.30
Accounts Receivable		5,550.00
Prepaid Expenses		<u>4,760.91</u>
Total Current Assets		1,328,025.46
Property and Equipment		
Office Equipment		180,965.50
Building		447,906.18
Land		131,000.00
Building Improvements		119,476.78
Fixed Assets - Vehicle		32,878.25
Accumulated Depreciation		<u>(375,462.58)</u>
Total Property and Equipment		536,764.13
Other Assets		
Investments		694,663.04
Investments - Cash Equivalents		58,832.08
Investments Interest Receivable		1,815.64
Investments Trades Receivable		492.32
Copier Lease ROU Asset		10,500.00
Copier Accumulated Amortization		(2,356.00)
DEFERRED OUTFLOWS		<u>278,944.00</u>
Total Other Assets		<u>1,042,891.08</u>
Total Assets		<u><u>\$ 2,907,680.67</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Copier Lease Liability	\$	8,144.00
Accrued Payroll Benefits		21,025.36
Deferred Income		38,750.00
PERS Pension Liability		632,929.00
DEFERRED INFLOWS		<u>143,791.00</u>
Total Current Liabilities		844,639.36
Long-Term Liabilities		
Total Long-Term Liabilities		<u>0.00</u>
Total Liabilities		844,639.36
Capital		
Retained Earnings		1,355,004.90
Net Income		<u>708,036.41</u>
Total Capital		<u>2,063,041.31</u>
Total Liabilities & Capital		<u><u>\$ 2,907,680.67</u></u>

Nevada Association of Counties
Income Statement/Budget
For the Nine Months Ending September 30, 2023

	Current Month	Year to Date	Budget	Y-T-D % Budget
Revenues				
Membership Dues	0.00	517,870.00	377,208.00	137.3%
Public Lands Assessment Dues	0.00	535,376.98	140,179.00	381.9%
Conference Revenues	17,000.00	80,300.00	80,000.00	100.4%
IAF/Supplemental Funds	0.00	70,000.00	70,000.00	100.0%
Interest Income	3,309.63	7,764.89	15,000.00	51.8%
National Programs	0.00	2,330.08	5,000.00	46.6%
Associate Memberships	750.00	17,400.00	15,000.00	116.0%
Unrealized Gain/(Loss)-Investments	(13,205.95)	28,613.24	0.00	
Miscellaneous Income	0.00	2,948.00	0.00	
Total Revenues	7,853.68	1,262,603.19	702,387.00	179.8%
Expenses				
Salaries	24,428.92	248,690.12	320,750.00	77.5%
Retirement: PERS	8,183.69	69,070.69	106,388.00	64.9%
Employee Health Insurance/Life	2,561.50	23,264.11	40,000.00	58.2%
FICA, ESD, and Medicare Expense	973.89	11,749.76	7,500.00	156.7%
Audit	0.00	8,700.00	9,000.00	96.7%
Board Meetings	0.00	3,323.36	8,000.00	41.5%
Building Capital Projects	0.00	0.00	6,000.00	0.0%
Building Operating Expenses	936.23	12,335.39	19,000.00	64.9%
Conference Expenses	19,577.74	27,780.49	38,000.00	73.1%
Contract Services	0.00	0.00		
County Leadership Institute	0.00	1,800.00	3,500.00	51.4%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	0.00	1,500.00	0.0%
Equipment Lease & Maintenance	235.00	1,880.00	4,500.00	41.8%
Equipment Purchases	126.39	126.39	4,500.00	2.8%
IT Support	0.00	536.25	2,500.00	21.5%
Internet Service	799.00	6,356.38	9,000.00	70.6%
Legislative Expense	141.22	15,603.19	14,500.00	107.6%
Liability & Auto Insurance	528.00	5,086.95	5,500.00	92.5%
Management Consultant & Training	0.00	1,000.00		
Member Services	739.82	1,624.13	3,000.00	54.1%
Miscellaneous Expense	0.00	317.19		
Office Supplies	146.37	3,341.05	3,500.00	95.5%
PEHB Liability	198.48	1,810.32	6,000.00	30.2%
Postage	0.00	344.28	500.00	68.9%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	2,328.02	28,968.53	15,500.00	186.9%
Property Taxes	1,042.23	3,051.37		
Publications, Dues, Registrations	90.99	2,684.57	4,000.00	67.1%
Recruiting & Advertising	0.00	0.00		
Representative Travel	1,188.72	10,534.81	15,000.00	70.2%
Special Studies/Litigation	0.00	0.00	5,000.00	0.0%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	1,683.02	9,785.43	21,249.00	46.1%
Sub Grant Employee Expense	38,174.31	38,893.43		
Telephone	268.95	2,488.58	6,000.00	41.5%
Vehicle Registration Maintenance	0.00	1,605.17	3,000.00	53.5%
Web-based Hosting & Subscription Software	0.00	4,581.84	10,000.00	45.8%
WIR Dues	0.00	7,233.00	9,000.00	80.4%
Total Expenses	104,352.49	554,566.78	702,387.00	79.0%
Net Income	(96,498.81)	708,036.41	-	

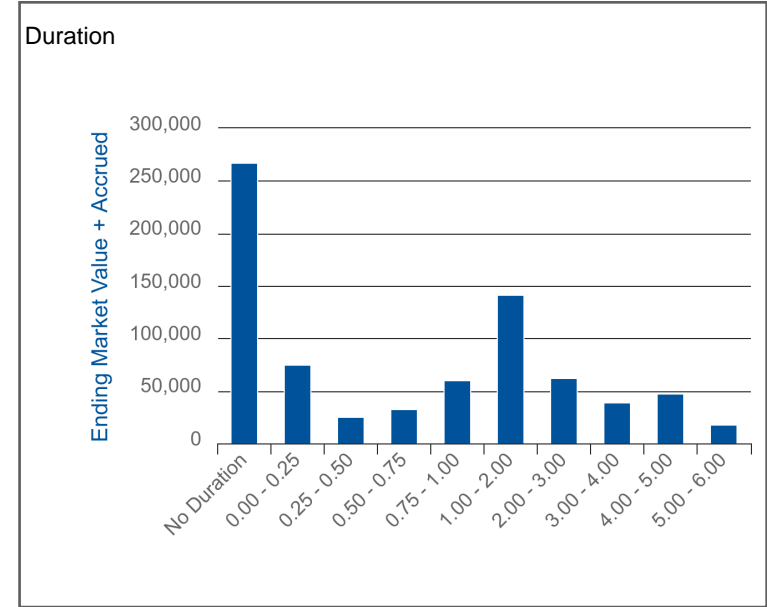
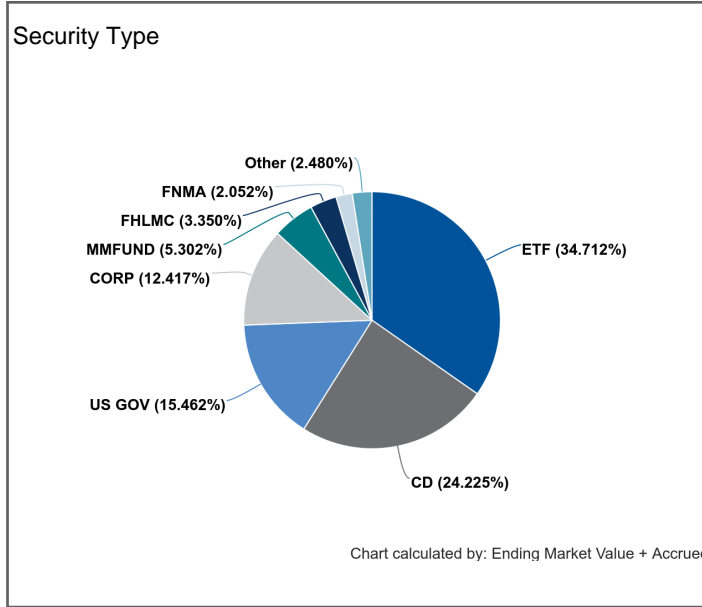
Account Review

08/01/2023 - 08/31/2023

Moreton-NACO

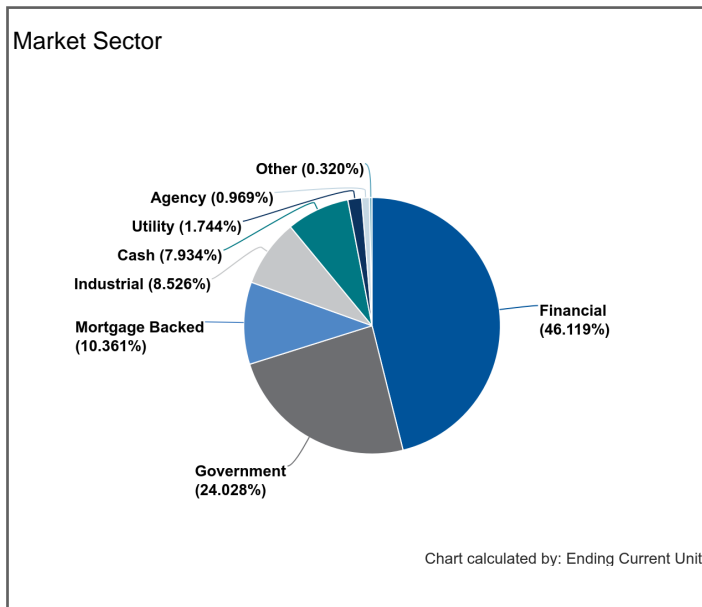
Dated: 09/06/2023

Balance Sheet	
Book Value + Accrued	715,555.78
Net Unrealized Gain/Loss	53,453.25
Market Value + Accrued	769,009.03



Cash and Fixed Income Summary

Risk Metric	Value
Cash	171.41
MMFund	40,772.43
Fixed Income	461,130.24
Duration	1.788
Convexity	0.060
WAL	1.975
Years to Final Maturity	2.189
Years to Effective Maturity	2.136
Yield	5.278
Book Yield	3.879
Avg Credit Rating	AA/Aa2/AA



Issuer Concentration

Issuer	% of Market Value + Accrued
Other	41.056%
United States Department of The Treasury	15.462%
Vanguard Index Funds - Vanguard Large-Cap ETF	9.088%
Vanguard Index Funds - Vanguard Mid-Cap ETF	8.456%
Vanguard Index Funds - Vanguard Total Stock Market ETF	7.193%
Vanguard Index Funds - Vanguard Small-Cap ETF	7.006%
USAlliance Federal Credit Union	6.437%
First American Funds, Inc. - Government Obligations Fund	5.302%
---	100.000%

Footnotes: 1,2

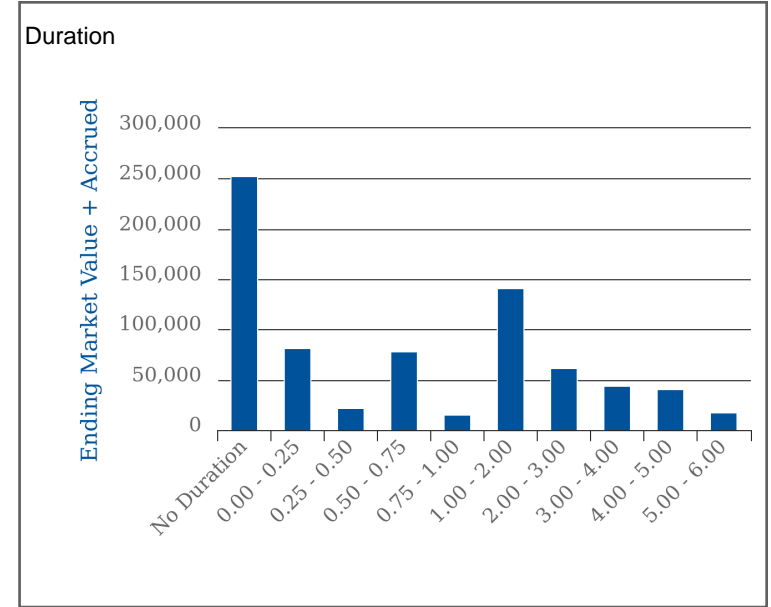
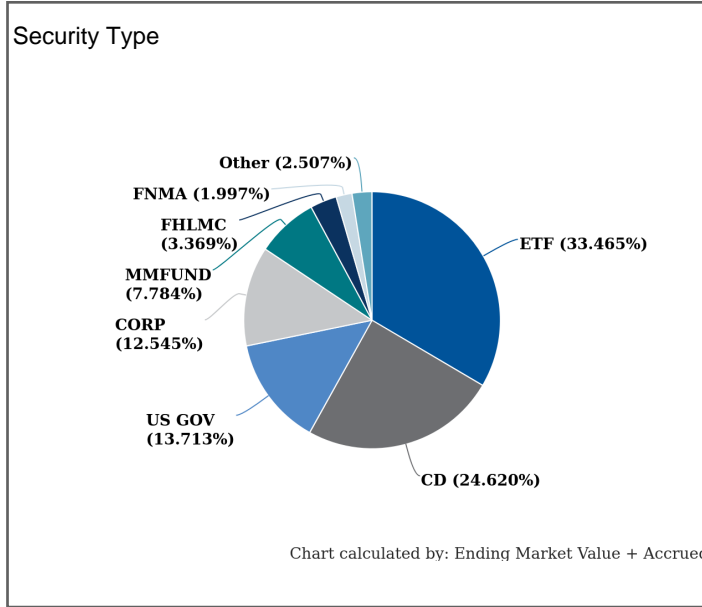
Account Review

09/01/2023 - 09/30/2023

Moreton-NACO

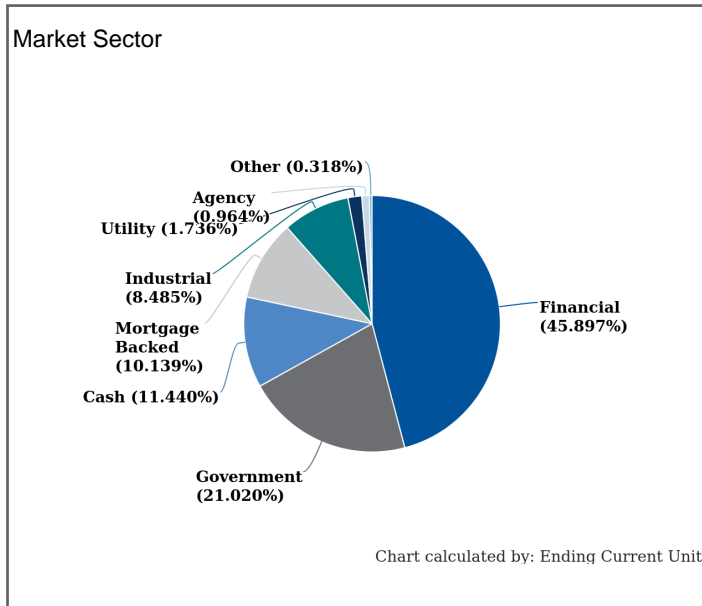
Dated: 10/04/2023

Balance Sheet	
Book Value + Accrued	718,087.11
Net Unrealized Gain/Loss	37,715.97
Market Value + Accrued	755,803.08



Cash and Fixed Income Summary

Risk Metric	Value
Cash	492.32
MMFund	58,832.08
Fixed Income	443,548.42
Duration	1.704
Convexity	0.060
WAL	1.883
Years to Final Maturity	2.084
Years to Effective Maturity	2.035
Yield	5.443
Book Yield	3.928
Avg Credit Rating	AA/Aa2/AA



Issuer Concentration

Issuer	% of Market Value + Accrued
Other	41.386%
United States Department of The Treasury	13.713%
Vanguard Index Funds - Vanguard Large-Cap ETF	8.777%
Vanguard Index Funds - Vanguard Mid-Cap ETF	8.155%
First American Funds, Inc. - Government Obligations Fund	7.784%
Vanguard Index Funds - Vanguard Total Stock Market ETF	6.942%
Vanguard Index Funds - Vanguard Small-Cap ETF	6.704%
USAlliance Federal Credit Union	6.539%
---	100.000%

Footnotes: 1,2

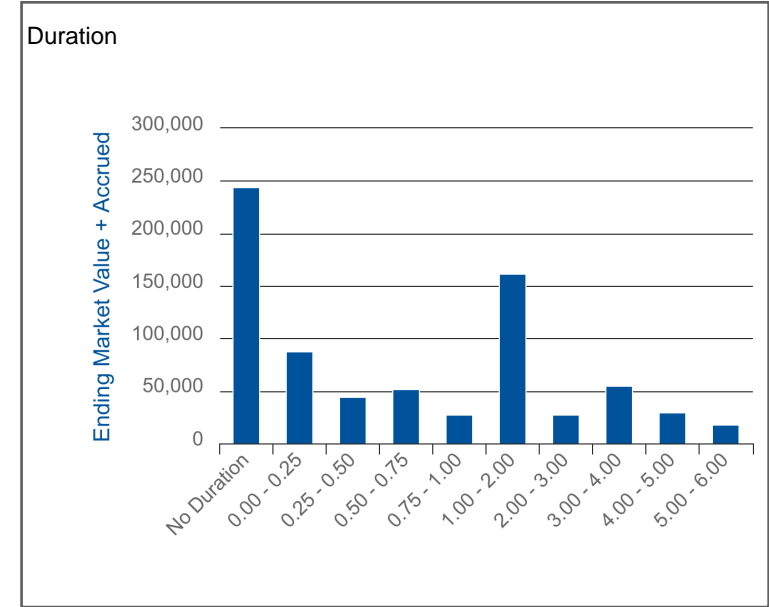
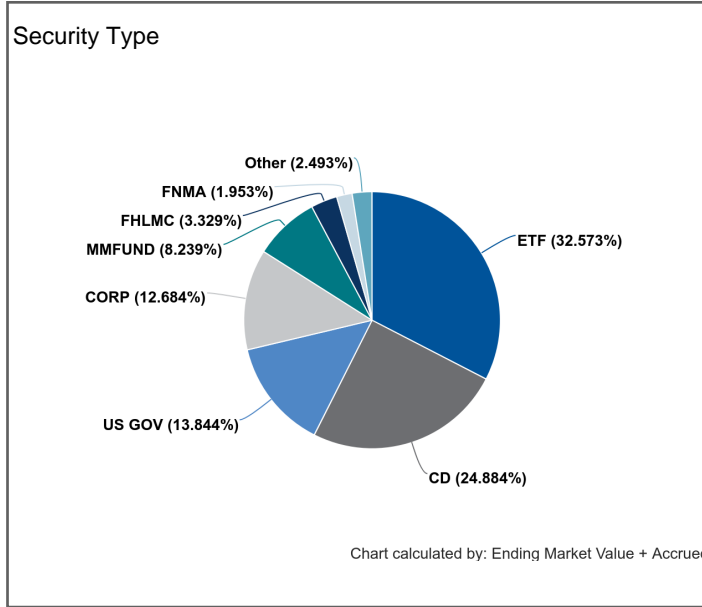
Account Review

10/01/2023 - 10/31/2023

Moreton-NACO

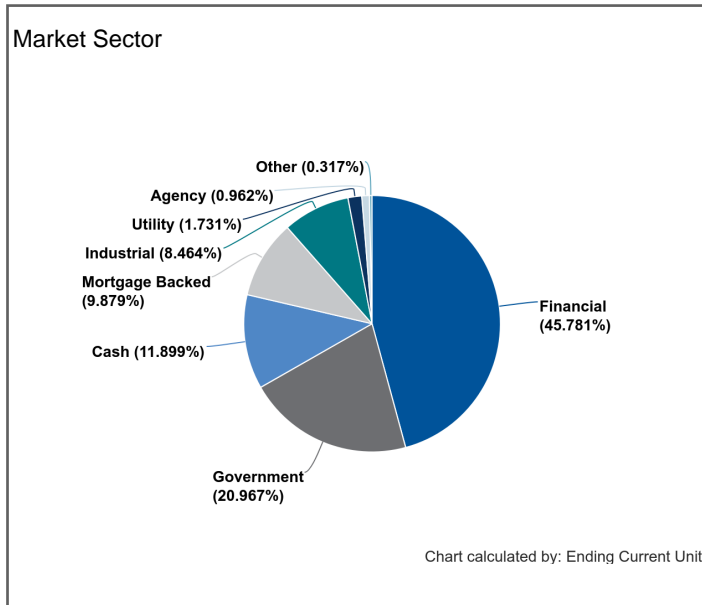
Dated: 11/02/2023

Balance Sheet	
Book Value + Accrued	719,648.71
Net Unrealized Gain/Loss	27,934.88
Market Value + Accrued	747,583.60



Cash and Fixed Income Summary

Risk Metric	Value
Cash	268.04
MMFund	61,591.55
Fixed Income	442,210.64
Duration	1.629
Convexity	0.056
WAL	1.799
Years to Final Maturity	1.992
Years to Effective Maturity	1.945
Yield	5.493
Book Yield	3.943
Avg Credit Rating	AA/Aa2/AA



Issuer Concentration

Issuer	% of Market Value + Accrued
Other	41.569%
United States Department of The Treasury	13.844%
Vanguard Index Funds - Vanguard Large-Cap ETF	8.683%
First American Funds, Inc. - Government Obligations Fund	8.239%
Vanguard Index Funds - Vanguard Mid-Cap ETF	7.856%
Vanguard Index Funds - Vanguard Total Stock Market ETF	6.832%
USAlliance Federal Credit Union	6.594%
Vanguard Index Funds - Vanguard Small-Cap ETF	6.383%
---	100.000%

Footnotes: 1,2

Business Agenda Item 17

2024 NACO Dues Schedule With 0.5% PL ASSESSMENT ****DRAFT****

County	Revenue Component		Population Component (2)			Public Lands Component		2024 Dues (3)	2023 Dues	Change	
	FY 22 (1) Audited Revenues	Base Assessment	2022 Certified Population	Per Capita Assessment	Population Assessment	2023 County PILT Payment	Public Lands Assessment (0.5%)				
Carson City	136,947,751	\$21,500	58,314	0.06	\$3,499	\$130,981	\$655	\$25,654	\$25,538	\$116	0.5%
Churchill	43,704,119	\$15,500	26,564	0.08	\$2,125	\$2,797,457	\$13,987	\$31,612	\$30,894	\$718	2.3%
Clark	4,902,347,636	\$24,500	2,338,127	0.03	\$70,144	\$4,126,562	\$20,633	\$115,277	\$113,454	\$1,823	1.6%
Douglas	99,920,150	\$21,500	52,674	0.06	\$3,160	\$798,929	\$3,995	\$28,655	\$29,213	-\$558	-1.9%
Elko	69,282,927	\$21,500	56,396	0.06	\$3,384	\$4,129,072	\$20,645	\$45,529	\$44,006	\$1,523	3.5%
Esmeralda	\$6,244,128	\$6,500	1,068	0.15	\$160	\$157,431	\$787	\$7,447	\$7,526	-\$79	-1.0%
Eureka	\$24,042,874	\$13,000	1,847	0.15	\$277	\$403,219	\$2,016	\$15,293	\$15,326	-\$33	-0.2%
Humboldt	\$40,600,886	\$15,500	17,921	0.1	\$1,792	\$2,184,255	\$10,921	\$28,213	\$26,995	\$1,218	4.5%
Lander	\$33,909,851	\$15,500	6,158	0.12	\$739	\$1,190,550	\$5,953	\$22,192	\$21,798	\$394	1.8%
Lincoln	\$12,196,074	\$8,500	4,971	0.15	\$746	\$958,783	\$4,794	\$14,040	\$14,065	-\$25	-0.2%
Lyon	\$67,266,656	\$21,500	60,454	0.06	\$3,627	\$2,592,732	\$12,964	\$38,091	\$37,112	\$979	2.6%
Mineral	\$13,599,624	\$8,500	4,870	0.15	\$731	\$870,863	\$4,354	\$13,585	\$15,288	-\$1,703	-11.1%
Nye	\$69,986,563	\$21,500	51,334	0.06	\$3,080	\$3,843,946	\$19,220	\$43,800	\$43,381	\$419	1.0%
Pershing	\$16,994,522	\$10,500	7,344	0.12	\$881	\$1,307,830	\$6,539	\$17,920	\$17,439	\$481	2.8%
Storey	\$30,966,284	\$13,000	4,427	0.15	\$664	\$45,546	\$228	\$13,892	\$13,866	\$26	0.2%
Washoe	\$664,568,182	\$24,500	501,635	0.03	\$15,049	\$4,201,779	\$21,009	\$60,558	\$63,525	-\$2,967	-4.7%
White Pine	\$31,639,568	\$13,000	10,001	0.12	\$1,200	\$1,456,109	\$7,281	\$21,481	\$20,823	\$658	3.2%
Total	\$6,264,217,795	\$276,000	3,204,105		\$111,258	\$31,196,044	\$155,980	\$543,238	\$540,248	\$2,989	0.6%

(1) From Audited S-1 Revenues

(2) Certified by Governor; provided by the State of Nevada Demographer

2024 NACO Budget - DRAFT

BEGINNING NET POSITION \$ 1,355,005

REVENUES

Membership Dues	\$387,258
Public Lands Assessment Dues	\$155,980
Corporate Partnership Program	\$50,000
Conference Revenue	\$80,000
IAF Administration Contract	\$70,000
Interest & Investment Income	\$15,000
National Programs	\$5,000

Projected Total Revenues \$763,238

Total Available Resources \$2,118,243

EXPENSES

Staff Salaries	\$333,455
Benefits	
PERS	\$111,707
Health/Dental/Vision/Life Insurance	\$43,200
Workers Comp/FICA	\$12,000
Audit	\$9,500
Board Meetings	\$8,000
Building Capital Projects	\$20,000
Building Operating Expenses & Repairs	\$20,000
Conference Expenses	\$38,000
County Leadership Institute	\$3,500
Donations/Sponsorships	\$1,500
Equipment Lease & Maintenance	\$4,500
Equipment Purchases	\$4,500
IT Support	\$2,500
Internet Service	\$9,000
Legislative Expenses	\$12,000
Liability & Auto Insurance	\$5,500
Member Services	\$5,000
Office Supplies	\$3,500
PEHB Liability	\$6,000
Postage	\$500
Printing	\$500
Professional Services	\$15,500
Publications/Dues/Registration Fees	\$4,000
Representative Travel	\$15,000
Special Studies/Litigation/Legal Fees	\$5,000
Staff Travel	\$30,000
Telephone	\$7,000
Vehicle Registration Maintenance	\$3,000
Web-based Hosting & Subscription Software	\$10,000
WIR Dues	\$9,000

Projected Total Expenses \$752,862

Net Income (Loss) \$10,376

Estimated Net Position \$1,365,381

2024 BUDGET DESCRIPTIONS
****DRAFT** – NACO Board of Directors Meeting**
November 17, 2023

NACO REVENUES

MEMBERSHIP DUES: The 2024 NACO membership dues for all counties are calculated to be a total of \$387,258. The 2023 membership dues were \$377,208. The NACO Dues Schedule was developed to recognize the various unique characteristics of each county, while at the same time providing a systematic method of assessment that considers the changes occurring yearly in our member county revenues. As such, the 2023 dues are based upon the FY22 audited S-1 revenues for each county and the 2022 certified population figures. A majority of member counties experienced stable membership dues and saw only a 1% or less increase in their membership dues. Multiple counties saw decreases in their dues assessments for 2024. Dues increases for some counties reflect population threshold increases, along with threshold increases reflected in county revenues.

PUBLIC LANDS ASSESSMENT DUES: This revenue calculation is based on the equivalent of a percentage, as determined by the Board, of up to .5%, of the most recent federal Payment in Lieu of Taxes (PILT) payment made to each county. The proposed Assessment for 2024 is based on 0.5% and is a total of \$155,980 and represents an increase from 2023, although not a significant assessment change. This assessment contributes to the expense of NACO's Natural Resources Manager as NACO supports counties on natural resources and public lands related issues.

CORPORATE PARTNERSHIPS: The NACO Board approved a corporate partnership program, and while we expect to see robust revenue from this program, we are budgeting \$50,000 in revenue for 2024. We believe this is a reasonable projection and allows NACO staff to launch this program effectively in 2024. The Association saw robust interest in our associate membership program in 2023 and has garnered a high-level of interest from our partners as we professionalize and streamline our partnership program in the coming year.

CONFERENCE REVENUE: Conference revenue for 2024 is projected to be \$80,000, which is the same as 2023. This year we had another record for attendance at the NACO Annual Conference. We believe that keeping the \$80,000 revenue projection for 2024 is reasonable.

INDIGENT ACCIDENT FUND (IAF) ADMINISTRATION: \$70,000 is budgeted by NACO for administration and support of IAF activities and the IAF Board of Directors. The current contract to provide administrative services to the IAF Board and Fund extends through June 2026.

INTEREST & INVESTMENT INCOME: \$15,000 has been budgeted for investments that are managed by Moreton Financial Advisors, which is the same amount as 2023. We had a slight reduction in investment revenue due to market conditions, but we believe the \$15,000 projection is reasonable for this budgetary year.

NATIONAL PROGRAMS: Through agreements entered into by the Board, the Association receives revenue from the National Association of Counties (NACo) for marketing Nationwide Retirement Services (deferred compensation) and the CVS Discount Prescription Card Program. The Association also receives royalties based on county participation in Nationwide Retirement Services as well as constituent use of the CVS Discount Prescription Card. We are keeping the same amount in this revenue category as 2023, which is \$5,000.

NACO EXPENSES

STAFF SALARIES AND BENEFITS: The 2024 budget calls for continuing with a full-time NACO staff of four: Executive Director, Government Affairs Manager, Office Manager and Natural Resources Manager. Salaries for NACO employees are \$333,455 to reflect investment in staff and includes a 5% across the board salary increase for all NACO staff. All employees are members of the employer-funded Public Employees Retirement System (PERS). The PERS contribution rate is currently 33.5%, the same rate from 2023. NACO employees are also provided life insurance, health, dental and vision insurance. The 2024 budget reflects an 8% increase in health insurance costs, based on early estimates from our health insurance broker.

The NACO Board approved a grant-funded position for a Public Health Coordinator. That position is fully funded by a federal grant, with a sub-allocation from the State of Nevada, and will not have an impact on salary costs for the Association. NACO will show the grant expenses and revenue reimbursements separately in financial statements for grant tracking purposes. Due to additional grant funding at the state level, this subgrant award has been extended through 2025.

WORKER'S COMP/FICA: The Workers' Compensation is provided under the Public Agency Insurance Pool. The 2024 budget amount is \$12,000. The budgeted amount for 2023 was \$7,500, we have chosen to increase this amount given increased salary costs, this amount has been over budget in prior budget years, and this reflects more of a reality of the association's costs for this budget category.

AUDIT: \$9,500 is budgeted for our independent auditor, Michael Bertrand, to conduct the 2024 NACO Audit. This is a slight increase from 2023.

BOARD MEETINGS: \$8,000 is allocated for expenses related to 2024 Board meetings, which includes expenses for staff to travel for off-site meetings in a to be determined, Eastern Rural County and the Clark County meeting location in December of 2024. This expense item is the same amount as 2023.

BUILDING CAPITAL IMPROVEMENT PROGRAM: \$20,000 is budgeted for improvements and repairs to the historic NACO office building. Due to needed maintenance, this budget category has been increased from the 2023 allocation to accommodate the painting of the NACO building and various needed updates due to the age of the building.

BUILDING OPERATING EXPENSES: \$20,000 is budgeted for taxes, utilities, landscaping/snow removal, janitorial services, and minor maintenance and repairs. This is a slight increase from 2023.

CONFERENCE EXPENSE: \$38,000 is allocated for the 2024 NACO Annual Conference which will be in Carson City, as we celebrate 100 years of this historic organization.

COUNTY LEADERSHIP INSTITUTE: \$3,500 is allocated in 2023 to support attendance for one participant in the National Association of Counties, County Leadership Institute training program. This is the same as 2023.

DONATIONS/SPONSORSHIPS: \$1,500 is being proposed for donations during 2023 to support other groups affiliated with the mission of NACO. This is the same as last year.

EQUIPMENT LEASES & MAINTENANCE: \$4,500 is allocated for office equipment leases and maintenance. This figure represents the lease of a copier, scanner and fax machine, as well as maintenance costs for equipment. This is the same amount as was allocated for this budget category in 2023.

EQUIPMENT PURCHASES: \$4,500 is allocated for computer and other office equipment including non-subscription software. This is the same amount that was budgeted for in the past four years. We have managed purchases of any new computers or office equipment to stay within budget each year.

IT SUPPORT: \$2,500 has been allocated for IT support. This budget category is for a contract that NACO has with an IT expert who assists NACO with hardware and software issues including internet service and routers, NACO file server, and staff computers. This is the same amount that was budgeted for in 2023.

INTERNET SERVICE: The cost for internet service for the NACO office, including in the NACO Conference room in 2024 is projected to be \$9,000.

LEGISLATIVE EXPENSES: \$12,000 is requested for legislative expenses during 2024 to support active dialogue with members of the legislature and lobbying team efforts on behalf of the membership. This represents a reduction in this budget category as 2024 is a non-legislative year, and no travel by Government Affairs Staff will need to be accommodated.

LIABILITY AND AUTO INSURANCE: NACO is a member of the Nevada Public Agency Insurance Pool. \$5,500 is allocated for general liability for the office and NACO vehicle, which is the same amount that was budgeted for 2023.

MEMBER SERVICES: This budget category is to cover expenses incurred for meetings and events hosted by NACO, and for NACO members, as well as miscellaneous meetings hosted at the NACO offices that may include meals. The amount projected for this expense is \$3,000 which is the same as 2023.

OFFICE SUPPLIES: \$3,500 is allocated for office supplies. This is the same amount as budgeted in 2023.

PEHB LIABILITY: \$6,000 has been budgeted for the prorated subsidy for two former NACO employees from the State who are receiving Public Employee's Health Benefits. This is the same amount as budgeted in 2023.

POSTAGE: \$500 is allocated for postage, which is the same amount budgeted for 2023.

PRINTING: \$500 is allocated for general printing, the same amount budgeted in 2023.

PROFESSIONAL SERVICES: \$15,500 has been allocated to pay for professional services in 2024. This includes payroll processing and bookkeeping services.

PUBLICATIONS/DUES/REGISTRATION FEES: \$4,000 is allocated for newspapers and magazine subscriptions, membership dues in other organizations and registration fees to outside conferences and meetings. This is the same as 2023.

REPRESENTATIVE TRAVEL: \$15,000 is allocated for the NACO President, NACo and WIR Board members and other NACO Board members for travel pursuant to NACO's travel policy. This is the same as 2023.

SPECIAL STUDIES/LITIGATION/LEGAL FEES: \$5,000 is allocated for special studies including but not limited to technical studies related to legislative issues and legal research and litigation. This is the same allocation as in 2023 and reflects higher expenses in other budget categories. This budget category has gone unused for multiple budget cycles.

STAFF TRAVEL: \$30,000 is allocated for NACO staff travel for 2024, this is a slight increase from 2023. This includes travel to the NACo Legislative Conference, the NACo Annual Conference, the annual NCCAE meeting, and any other travel that may be required of the NACO staff while carrying out the mission of NACO, including visiting and serving our membership in Nevada.

TELEPHONE: \$7,000 is allocated for telephone expenses including office phones, NACO conference line and cell phones for NACO staff. This is a slight increase from what was budgeted in 2023.

VEHICLE REGISTRATION MAINTENANCE: \$3,000 is budgeted for 2024, this amount has not increased since 2017.

WEB-BASED HOSTING & SUBSCRIPTION SOFTWARE: \$10,000 has been budgeted for software subscriptions such as Microsoft Office, cybersecurity software, PayPal, website hosting and domain registration, and the NACO digital newsletter platform. This is the same amount as 2023.

W.I.R. DUES: \$9,000 is budgeted for WIR annual dues for 2024.

BUDGET SUMMARY:

This proposed balanced budget reflects prudent fiscal management with estimated revenues totaling \$763,238 and estimated expenses of \$752,862. This budget reflects increased investment in staff salaries and benefits' programs increased travel costs that reflect market conditions, and a launch of NACO's new corporate partnership program. We also increased allocation to budget categories to cover repairs and updates to the NACO office building. We appreciate the Board's support of NACO and the work we do to support the membership and the citizens of this State.