# 2021 NACO Dues Schedule With 0.5% PL ASSESSMENT

<table>
<thead>
<tr>
<th>County</th>
<th>FY 19 (1) Audited Revenues</th>
<th>Base Assessment</th>
<th>2019 Certified Population</th>
<th>Per Capita Assessment</th>
<th>Population Assessment</th>
<th>2020 County PILT Payment</th>
<th>Public Lands Component (0.5%)</th>
<th>2021 Dues (3)</th>
<th>2020 Dues</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carson City</td>
<td>$116,484,594</td>
<td>$21,500</td>
<td>55,916</td>
<td>0.06</td>
<td>$3,355</td>
<td>$117,542</td>
<td>$588</td>
<td>$25,443</td>
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<td>Churchill</td>
<td>$32,653,153</td>
<td>$13,000</td>
<td>24,909</td>
<td>0.1</td>
<td>$2,491</td>
<td>$2,398,974</td>
<td>$11,995</td>
<td>$27,486</td>
<td>$26,785</td>
<td>$701</td>
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<td>Clark</td>
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<td>$24,500</td>
<td>2,266,715</td>
<td>0.03</td>
<td>$68,001</td>
<td>$3,715,229</td>
<td>$18,576</td>
<td>$111,078</td>
<td>$110,199</td>
<td>$879</td>
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<td>Douglas</td>
<td>$91,678,685</td>
<td>$21,500</td>
<td>48,905</td>
<td>0.08</td>
<td>$3,912</td>
<td>$718,132</td>
<td>$3,591</td>
<td>$29,003</td>
<td>$28,933</td>
<td>$70</td>
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<td>Elko</td>
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<td>$3,167</td>
<td>$3,687,149</td>
<td>$18,436</td>
<td>$39,602</td>
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<td>$157,167</td>
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<td>0.15</td>
<td>$304</td>
<td>$381,119</td>
<td>$1,906</td>
<td>$15,210</td>
<td>$15,120</td>
<td>$90</td>
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<td>Humboldt</td>
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<td>$24,091</td>
<td>$23,915</td>
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<td>Lander</td>
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<td>5,532</td>
<td>0.12</td>
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<td>$5,346</td>
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<td>$40,910</td>
<td>$205</td>
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<td>$13,834</td>
<td>-$11</td>
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<td>Washoe</td>
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<td>$3,767,957</td>
<td>$18,840</td>
<td>$62,201</td>
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<td>White Pine</td>
<td>$39,715,515</td>
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<td>$1,150</td>
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<td>$6,538</td>
<td>$23,188</td>
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<td><strong>Total</strong></td>
<td>$4,787,724,467</td>
<td><strong>$261,000</strong></td>
<td>3,080,156</td>
<td></td>
<td><strong>$113,615</strong></td>
<td><strong>$27,868,890</strong></td>
<td><strong>$139,344</strong></td>
<td><strong>$513,959</strong></td>
<td><strong>$505,036</strong></td>
<td><strong>$8,923</strong></td>
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</tbody>
</table>

(1) From Audited S-1 Revenues

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

(3) 2021 Dues = Base Assessment + (2019 Population X Per Capita Assessment) + (2020 County PILT Payment X PILT Assessment)
## 2021 NACO Budget - approved xx/xx/2021

<table>
<thead>
<tr>
<th>Beginnning Net Position</th>
<th>$1,138,250</th>
</tr>
</thead>
</table>

### Revenues
- Membership Dues: $374,615
- Public Lands Assessment Dues: $139,344
- Associate Membership: $18,000
- Conference Revenue: $80,000
- IAF Administration Contract: $70,000
- Interest & Investment Income: $15,000
- National Programs: $2,500

**Projected Total Revenues:** $699,459

### Expenses
- Staff Salaries: $330,894
- Benefits
- PERS: $97,614
- Health/Dental/Vision/Life Insurance: $33,000
- Workers Comp/FICA: $7,500
- Audit: $8,500
- Board Meetings: $7,500
- Building Capital Projects: $6,000
- Conference Operating Expenses & Repairs: $19,000
- Conference Expenses: $38,000
- County Leadership Institute: $3,200
- Donations/Sponsorships: $1,500
- Equipment Lease & Maintenance: $4,500
- Equipment Purchases: $4,500
- IT Support: $2,500
- Internet Service: $9,000
- Legislative Expenses: $15,000
- Liability & Auto Insurance: $5,500
- Member Services: $3,000
- Office Supplies: $3,500
- PEHB Liability: $6,000
- Postage: $500
- Printing: $500
- Professional Services: $15,500
- Publications/Dues/Registration Fees: $3,660
- Representative Travel: $17,000
- Special Studies/Litigation/Legal Fees: $15,000
- Staff Travel: $20,000
- Telephone: $6,000
- Vehicle Registration Maintenance: $3,000
- Web-based Hosting & Subscription Software: $5,000
- WIR Dues: $9,000

**Projected Total Expenses:** $701,368

### Net Income (Loss)
- ($1,909)

### Estimated Net Position
- $1,136,341
2021 BUDGET DESCRIPTION (approved December xx, 2020)

NACO REVENUES

MEMBERSHIP DUES: The 2021 NACO membership dues for all counties are calculated to be a total of $374,615. The 2020 membership dues were $368,788. 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 2021 dues are based upon the FY19 audited S-1 revenues for each county and the 2019 certified population figures. The majority of counties saw only a 1% or less increase to their membership dues.

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 2021 is based on 0.5% and is a total of $139,344. This assessment pays for the expense of NACO support for counties on natural resources-related issues. This assessment increased by less than 1%.

ASSOCIATE MEMBERSHIPS: $18,000 is anticipated as revenue from Associate Memberships in 2021. Though the 2020 budgeted amount was $22,000, and in 2019 NACO drew $22,500 in Associate Membership revenue, due to the economic impact of COVID-19 to some of our members, 2020 Associate Memberships totaled only $17,250, and so we believe $18,000 is a reasonable projection for 2021.

CONFERENCE REVENUE: Conference revenue for 2020 is projected to be $80,000, lower than the $90,000 in revenues that we would otherwise project based on 2018 and 2019 revenues. This lower projection is based on the assumption that we may have fewer sponsorships in 2021 due to the economic impact of COVID-19.

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 2021.

INTEREST & INVESTMENT INCOME: $15,000 has been budgeted for investments that are managed by Moreton Financial Advisors, which is the same amount as 2020. Income for 2020 is projected to be just over $17,000.

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 Caremark Discount Prescription Card Program. The Association also receives royalties based on county participation in Nationwide Retirement Services as well as constituent use of the Caremark Discount Prescription Card. Due to decreased participation in these programs, we have budgeted only $2,500 for this revenue source in 2021, approximately $4,000 less than was budgeted for in 2020, but in line with actual revenue received. NACO can generate additional revenue as well as savings for counties by increasing the use of the national programs.
NACO EXPENSES

STAFF SALARIES AND BENEFITS: The 2021 budget calls for continuing with a full-time NACO staff of four: Executive Director, Deputy Director, Office Manager and Natural Resources Manager. Salaries for NACO employees are $330,894 which includes a 3.0% cost of living increase (COLA) for the Deputy Director, Natural Resources Manager and Office Manager. Salary adjustments will be effective January 1, 2021. All projected staff salaries for 2021 are within the salary ranges for those positions. All employees are members of the employer funded Public Employees Retirement System. The PERS contribution rate is currently 29.25%. NACO employees are also provided life insurance, health, dental and vision insurance. The 2021 budget reflects a decrease in health insurance costs, due to over allocating for this expense in 2020.

WORKER’S COMP/FICA: The Workers’ Compensation is provided under the Public Agency Insurance Pool. The 2021 budget amount is $7,500. The budgeted amount for 2019 was $6,000, but the actual expense is projected to be approximately $7,000.

AUDIT: $8,500 is budgeted for our independent auditor, Michael Bertrand, to conduct the 2020 NACO Audit. The actual amount for 2019 was $8,700, and we project the fee for 2021 not to exceed $8,500.

BOARD MEETINGS: $7,500 is allocated for expenses related to 2021 Board meetings, which includes expenses for staff to travel for two meetings in Clark County, as well as costs for 1-2 annual Board gatherings. This item has been reduced from $10,000 for 2021.

BUILDING CAPITAL IMPROVEMENT PROGRAM: $6,000 is budgeted for minor improvements and repairs to the historic NACO office building. This is a reduction of $2,000 from 2020.

BUILDING OPERATING EXPENSES: $19,000 is budgeted for taxes, utilities, landscaping/snow removal, janitorial services, and minor maintenance and repairs. This is the same amount that was budgeted in 2020.

CONFERENCE EXPENSE: $38,000 is allocated for the 2021 NACO Annual Conference which will be in Churchill County. The actual expense in 2018 was $39,000; and NACO did not have traditional 3-day Conferences in 2019 and 2020. We believe we can manage Conference expenses at that number.

COUNTY LEADERSHIP INSTITUTE: $3,200 is allocated in 2021 to support attendance for one participant in the National Association of Counties, County Leadership Institute training program. This is the same amount that was allocated for this expense in 2020.

DONATIONS/SPONSORSHIPS: $1,500 is being proposed for donations during 2021 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 2020.

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 2020.
INTERNET SERVICE: The cost for internet service for the NACO office, including in the NACO Conference room in 2021 is projected to be $9,000. This cost has nearly doubled from the 2020 budgeted amount. The NACO office was using a 25mbps speed and was seeing service interruptions along with an increased need to be working online due to COVID-19. The internet speed was updated to 100mbps and the increase in cost reflects the new service level.

LEGISLATIVE EXPENSES: $15,000 is requested for legislative expenses during 2021 to support active dialogue with members of the legislature and lobbying team efforts on behalf of the membership. This is an additional $8,000 over what was budgeted last year to include a monthly stipend for an intern to assist the NACO team during the 2021 Legislative Session. Other expenses include lobbyist registration fees, the legislative bill tracking service, and costs related to NACO and the League of Cities joint Legislative event. This budget amount in non-legislative years includes the cost of travel to meet with Legislators and so NACO realized savings in this budget item in 2020.

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 2020.

MEMBER SERVICES: This budget category is to cover expenses incurred for meetings and events hosted by NACO, and for NACO members, include one for members while they travel annually to Washington D.C., as well as miscellaneous meetings hosted at the NACO offices that may include meals. The amount projected for this expense is $3,000, the same is in 2020.

OFFICE SUPPLIES: $3,500 is allocated for office supplies. This is the same amount as budgeted in 2020.

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 an increase of approximately $4,000 over last year as an additional employee is now retired and using this benefit.

POSTAGE: $500 is allocated for postage, which is the same amount budgeted for 2020.

PRINTING: $500 is allocated for general printing, the same amount budgeted in 2020.

PROFESSIONAL SERVICES: $15,500 has been allocated to pay for professional services in 2021. This includes payroll processing and bookkeeping services.

PUBLICATIONS/DUES/REGISTRATION FEES: $3,660 is allocated for newspapers and magazine subscriptions, membership dues in other organizations and registration fees to outside conferences and meetings. This is the same that was budgeted in 2020.

REPRESENTATIVE TRAVEL: $17,000 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 amount that was allocated in 2020.

SPECIAL STUDIES/LITIGATION/LEGAL FEES: $15,000 is allocated for special studies including but not limited to technical studies related to legislative issues and legal research and litigation.

STAFF TRAVEL: $20,000 is allocated for NACO staff travel for 2020, this amount has not increased since 2017. 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 in the course of carrying out the mission of NACO, including visiting and serving our membership in Nevada.

TELEPHONE: $6,000 is allocated for telephone expenses including office phones, NACO conference line and cell phones for NACO staff. This is the same as the amount that was budgeted in 2020.
VEHICLE REGISTRATION MAINTENANCE: $3,000 is budgeted for 2020, this amount has not increased since 2017.

WEB-BASED HOSTING & SUBSCRIPTION SOFTWARE: $5,000 has been budgeted for software subscriptions such as Microsoft Office, cybersecurity software, PayPal, website hosting and domain registration, and the NACO digital newsletter platform. There is not increase in this amount from 2020.

W.I.R. DUES: $9,000 is budgeted for WIR annual dues for 2021. In 2020 total WIR dues were $8,142.
Tax Equivalent PILT
A Win-Win Solution!
**REVIEW: HB357 & HCR19**

**EVALUATE PILT TAX EQUIVALENCY**

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### H.B. 357

**EVALUATING TAX REVENUE FOREGONE FROM FEDERALLY CONTROLLED LANDS**

*2018 GENERAL SESSION*

*STATE OF UTAH*

**Chief Sponsor:** Ken Ivory  
**Senate Sponsor:** David P. Hinkins

**Sponsors:**
- Stephen G. Handy  
- Timothy D. Hawkes  
- Val K. Potter  
- Sandra Hollins  
- Marie H. Poulsen  
- Gregory H. Hughes  
- Susan Pulipher  
- Eric K. Hutchings  
- Tim Quinn  
- Michael S. Kennedy  
- Paul Ray  
- Brian S. King  
- Edward H. Redd  
- John Knotwell  
- Marc K. Roberts  
- Karen Kwan  
- Adam Robertson  
- Bradley G. Last  
- Angela Romero  
- Kariatne Lisonbee  
- Douglas V. Sagers  
- A. Cory MacKay  
- Scott D. Sandall  
- Daniel McCray  
- Mike Schnitz  
- Michael K. McKell  
- Travis M. Seegmiller  
- Kelly B. Milen  
- V. Lowry Snow  
- Carol Spackman Moss  
- Robert M. Spendlowe  
- Heather Moss  
- Keven J. Bratton  
- Merrill F. Nelson  
- Norman K. Thurston  
- Michael E. Noel  
- Raymond P. Ward  
- Derrick B. Owens  
- Christine F. Watkins  
- Lee B. Perry  
- R. Curt Webb  
- Jeremy A. Peterson  
- Elizabeth Weight  
- Val L. Peterson  

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### H.C.R. 19

**CONCURRENT RESOLUTION REGARDING THE IMPACT OF FEDERAL LANDS ON THE STATE EDUCATION SYSTEM**

*2018 GENERAL SESSION*

*STATE OF UTAH*

**Chief Sponsor:** Ken Ivory  
**Senate Sponsor:** Jim Dabakis

**LONG TITLE**

- This concurrent resolution of the Legislature and the Governor urges the President of the United States, the United States Congress, and Utah's congressional delegation to:
  - Propose and secure the passage of legislation that requires PILT payments to be a fair and steady source of revenue that would otherwise be generated by the federal control of Utah lands.

**General Description:**

- This resolution:
  - Urges the President of the United States, the United States Congress, and Utah’s congressional delegation to propose and secure the passage of legislation that requires PILT payments to be equivalent to the tax revenue the state, subdivisions, and school districts would otherwise be able to generate but for the federal control of Utah lands.
  - Urges the President and Congress to timely and faithfully pay PILT payments; and
  - Urges the President and Congress to refrain from holding PILT payments hostage to secure legislative votes.

**Special Clauses:**

- None

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*Be it resolved by the Legislature of the state of Utah, the Governor concurring thereon:*

- WHEREAS, the power to tax is the fuel of self-governance;
"The Payments in Lieu of Taxes Act of 1976 was passed at a time when U.S. policy was shifting from one of disposal of federal lands to one of retention. The policy meant the retained lands would no longer be expected to enter the local tax base at some later date. Because of that shift, Congress agreed with recommendations of a federal commission that if these federal lands were never to become part of the local tax base, some compensation should be offered to local governments (generally counties) to make up for the presence of nontaxable land within their jurisdictions." Congressional Research Service (CRS), PILT Somewhat Simplified, October 5, 2017, page 1
“The Payments in Lieu of Taxes (PILT) Act (31 USC 1601-1607) was passed in October 1976, thus promoting the Public Land Law Review Commission’s recommendation of nearly a decade earlier. ...PILT held the promise of both stabilizing Federal payments to counties and improving prospects for tax equivalency.”
“The Bureau of Land Management also compensates counties by providing payments in lieu of taxes that would have been received by these jurisdictions if the federal lands were privately owned.”
“DOE tries to make payments reflect what communities would have received had the property remained on the tax rolls.”
The Valuation of Federal Lands

“The interests of all concerned should be protected by a continuing program of periodic valuation of Federal lands. In the interest of administrative simplicity and uniformity, the implementation of a Federal payments-in-lieu-of-taxes system will require a systematic approach to the valuation of Federal lands...valued expressly for tax purposes...”

Page 240
The Valuation of Federal Lands

“At the operational level, representatives of the Federal Government, jointly with state and/or local governments, should agree on a valuation for tax purposes consistent with the assessment of privately owned lands in the area...relating payments to the tax rates applicable to similar private land...”
The Valuation of Federal Lands: Cost of Program

“[T]he Commission ... believes, however, that the total cost [of valuing federal lands] is irrelevant if fairness requires the compensating of state and local governments for protecting the national interest in lands considered to warrant retention in Federal ownership. It is a proper cost to be borne by all Federal taxpayers.”
"No precise dollar figure can be given in advance for each year’s PILT authorized level. Five factors affect the calculation of a payment to a given county:

1. the number of acres eligible for PILT payments,
2. the county’s population,
3. payments in prior years from other specified federal land payment programs,
4. state laws directing payments to a particular government purpose, and
5. the Consumer Price Index as calculated by the Bureau of Labor Statistics. If the appropriation for PILT funding is less than the full authorized amount, each county receives a prorated payment.”

(Summary)
PILT (Payments in Lieu of Taxes): Somewhat Simplified

Katie Hoover
Specialist in Natural Resources Policy

October 5, 2017

Figure 5. Steps in Calculating PILT for Eligible Federal Lands
(FY2017 payment levels)

Notes: The payments (marked *) are the specific payments for federal lands. The amount subtracted in box C is reduced in states with pass-through laws.
Real Estate Appreciation vs. CPI
1975-2018
Decline in Utah school funding effort 'unprecedented'

By Lisa Schencker The Salt Lake Tribune

According to the report, Utah would have had to have spent an additional $392 million — 11 percent more — on education funding just to move up one spot from its ranking of last in the nation for per-pupil spending in 2009. To have risen to the national average for per-pupil spending in 2009, the state would have had to spend a whopping $3.4 Billion.
“Technology developed by Aeon AI will allow counties to better demonstrate the tax equivalent value of federal parcels surrounding their communities. Payment In Lieu of Taxes (‘PILT’) is vital to funding schools and essential services in most of Utah’s counties due to the tax-exempt status of federal land. ... PILT payments should reflect the actual tax equivalent values of federally owned parcels, as recommended when the PILT Act was originally passed in 1976.”
Tax Equivalent PILT
A Win-Win Solution

Ken Ivory
SVP, Aeon AI
801.694.8380
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