

## NEVADA ASSOCIATION OF COUNTIES (NACO)

Board of Directors' Meeting  
Friday, November 22, 2024, 9:30am

**NACO Offices**  
**304 S. Minnesota Street**  
**Carson City, NV 89703**

### **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](mailto: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 telephone and provide verbal public comment during designated times by calling: (669) 900-9128 Meeting ID: 871 8908 6799 Passcode: 328532*

### **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.

### **Call to Order, Roll Call and Pledge of Allegiance**

1. Public Comment. Please Limit Comments to 3 Minutes.
2. Approval of Agenda. **For Possible Action.**
3. NACO President's Report.
4. NACO Executive Director's Report.
5. Approval of Minutes of September 24, 2024, NACO Board of Directors Meeting. **For Possible Action**
6. Final Update Regarding the 2024 NACO Annual Conference.
7. Discussion and Selection of Host County for the 2025 NACO Annual Conference. **For Possible Action**
8. Approval of NACO Resolution 24-04, Thanking Carson City for Hosting the 2024 NACO Annual Conference. **For Possible Action**
9. Approval of NACO's April, May, June, July, August, and September 2024 Financial Statements. **For Possible Action**
10. Approval of NACO's April, May, June, July, August, September and October 2024 Investment Reports. **For Possible Action**

11. Presentation Regarding 304B Program and Benefits to Nevada's Counties, Nancy Bowen, CEO and Steven Messinger, Policy Director, Nevada Primary Care Association.
12. Discussion and Possible Approval of Health and Human Services Manager Position for NACO, Formerly NACO Public Health Coordinator. **For Possible Action**
13. Preliminary Presentation and Discussion of the NACO Annual Budget for 2025.
14. Update from NACO Public Health Coordinator.
15. Update on Audit Findings from the NACO 2023 Annual Audit Report.
16. Initial Discussion and Possible Approval of the Nevada Association of Counties (NACO) By-Laws, including updates from the NACO By-Laws Subcommittee. **For Possible Action**
17. **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.
18. Updates from Members of the National Association of Counties Board, Western Interstate Region Board, and Individual Counties.
19. 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](http://www.nvnaco.org)

*This agenda was posted at the following locations:*

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

Washoe County Admin. Building 1001 E. Ninth Street, Reno, NV 89520

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

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

#### **Agenda Item 4**

<https://www.naco.org/event/2025-naco-legislative-conference>

## NEVADA ASSOCIATION OF COUNTIES (NACO)

Board of Directors' Meeting  
Tuesday, September 24, 2024  
Immediately Following the Annual Business Meeting  
Carson City Community Center  
Robert "Bob" Crowell Board Room  
851 East William Street  
Carson City, NV 89701

### UNADOPTED MINUTES

**Attendance:** President Giomi, President Elect Andreozzi, Vice President Gardner, Past President Higbee, Clark County Commissioner Kirkpatrick, Esmeralda County Commissioner Holt, Humboldt County Commissioner Tipton, Lander County Commissioner Helming, Lincoln County Commissioner Reese, Lyon County Commissioner Keller, Storey County Commissioner Carmona, Washoe County Commissioner Andriola, Washoe County Commissioner Herman, White Pine County Commissioner VanCamp and NACO Staff (Vinson Guthreau, Jennifer Berthiaume, and Amy Hyne-Sutherland)

The meeting was called to order by President Giomi immediately upon the conclusion of the Annual Business Meeting.

1. **Public Comment.** None was given.
2. **Approval of Agenda.** The agenda was unanimously approved.
3. **NACO President's Report.** President Giomi referred to his comments given during the Annual Business Meeting.
4. **NACO Executive Director's Report.** Vinson thanked Carson City for hosting the Conference and meeting and referred to the report given during the Annual Business meeting.
5. **Approval of Minutes of the August 23, 2024, NACO Board of Directors Meeting.** The minutes were unanimously approved.
6. **Discussion on Proposed NACO Board Meeting Dates and Locations for 2025.** Vinson reminded the Board that there would not be a meeting in October and that the final meeting of 2024 in December would be held in Clark County. He then referred the Board's attention to the proposed 2025 meeting calendar included in the agenda packet, noting that the July meeting would be held in an Eastern rural county and the December meeting would take place in Clark County. He also reminded the Board that the January 31<sup>st</sup> meeting would be the annual swearing-in of the Association Officers. It was clarified that the Public Lands and Natural Resources Subcommittee meetings would continue to be the Thursday prior to the Board meetings, and the Clark County meetings are held at the Clark County Government Center. The 2025 NACO calendar was approved by the Board.
7. **Update from NACO Public Health Coordinator.** Amy informed the Board that the Foundational Public Health Services Assessment (FPHS) has been completed for all 17 counties and they look to have the statewide report completed in October, which will include data on thirteen programmatic areas and will provide a baseline for public health services. She discussed work being completed with the Nevada Department of Public and

Behavior Health (DPBH) on a dashboard that will display the Assessment results and local infrastructure. This dashboard will help improve communications efficiency and collaboration with community partners around public health initiatives. Amy concluded her report by informing the Board that they expect to have the county level reports available in November.

8. **Discussion of Audit Findings from the NACO 2023 Annual Audit Report.** Vinson reminded the Board that this is a standing item to address the findings reported by the auditor in August. He directed the Board's attention to the adopted receipt policy included in the agenda packet and noted that the policy requires all receipts to be kept, but notes that any expenditure over \$25 without a receipt becomes the responsibility of the employee. He also reminded the Board that the policy was developed with the guidance of the Fiscal Officer and the auditor. Vinson noted that there is no need to reapprove the policy, that it is a reminder that it is Board approved and a party to the Policy and Procedures Manual. He then informed the Board that he is working on an accounting policies and procedures document and plans to bring it to the Board for approval at the beginning of 2025.
9. **Initial Discussion and Review of the Nevada Association of Counties (NACO) By-Laws, including updates from the NACO By Laws Subcommittee.** Jennifer reminded the Board that President Giomi had created the Subcommittee to review the Bylaws and recommend changes, she also thanked Commissioners Helming, VanCamp, Gardner, Reese and Getto for participating on the Subcommittee. She then directed the Boards attention to the document included in the agenda packet which highlighted proposed changes. Jennifer noted the addition of a dissolution clause under article 4 which was developed in accordance with language from other state associations. She discussed clarification language regarding the election of officers in article 5 to include that they must be a current member of the NACO Board. President Giomi inquired as to language regarding the filling of a vacancy of an Officer that was not within the ascension process, namely the Vice President. It was clarified that in subsection 8 that vacancies can be filled by a majority vote of the Board of Directors. Language surrounding the proposal of changes and amendments to the Bylaws will include the removal of the requirement for changes to be approved by each county and the inclusion of language that changes and amendments will be approved by a 2/3 vote of the Board of Directors, noting that it will be the responsibility of the Board Member to effectively communicate any changes to their individual Commissions. The revised document will be presented to the Board for review in November and then in January for approval.
10. **Updates from Members of the National Association of Counties Board, Western Interstate Region Board, and Individual Counties.** Commissioner Kirkpatrick discussed the reorganization of the Housing Committee and Clark County's recent participation in the NACo Federal Fellowship Program. She explained the makeup of the Congressional Members that were in attendance and the focus on the challenges counties face with the vast amounts of public lands in the West. Commissioner Kirkpatrick also discussed work being done with regards to the Opioid epidemic and changes to the approval for Medicaid coverage for the justice involved. Past President Higbee thanked the Board for the opportunity to represent the Association and Nevada for the previous eight years and remarked on the common issues that counties face across the Country regardless of geographic location. He noted that the Ag bill is marked up and a vote is hoped to occur within a month or so. Past President Higbee also discussed the success of the PILT Fly-in and the importance of continuing to educate Congress on the importance of the program. Commissioner Tipton informed the Board that WIR would be meeting the following week,

and he would have a report at the next Board meeting. Board members gave updates on activities within their individual counties.

11. **Public Comment.** White Pine County Commissioner and former NACO President Laurie Carson thanked the Board, NACO and staff for the support during her tenure as a Commissioner. Commissioner Kirkpatrick requested that the Emeritus Committee be put on the next meeting agenda.

The meeting was adjourned by consensus of the Board.

DRAFT

## 2024 Annual Conference Financial Breakdown

### Expenses

Description	Budgeted	Actual	Notes
Keynote Speaker	\$ 7,500.00	\$ 8,250.00	
Venue	\$ 1,500.00	\$ -	
Meals	\$ 20,000.00	\$ 13,447.54	
Printing (signs/program)	\$ 3,000.00	\$ 2,438.67	
Awards & Gifts	\$ 800.00	\$ 636.95	
Misc. Supplies	\$ 750.00	\$ 403.46	
Travel	\$ 2,000.00	\$ 1,324.23	
Donations	\$ 500.00	\$ -	
President's Reception	\$ 2,000.00	\$ -	Drink Tickets included in meals.
Registration Collection Fees	\$ 700.00	\$ 917.51	PayPal credit card processing fees.
Subtotal	\$ 38,750.00	\$ 27,418.36	

### Income

Description	Budgeted	Actual	Notes
Sponsors	\$ 40,000.00	\$ 37,000.00	
Attendee Pre-Registration	\$ 22,000.00	\$ 34,125.00	
Attendee Late Registration	\$ 500.00	\$ 1,700.00	
Silent Auction	\$ 1,500.00	\$ 2,115.00	
Subtotal	\$ 64,000.00	\$ 74,940.00	

### Final Financial Summary

Description	Budgeted	Actual	Notes
Expenses	\$ 38,750.00	\$ 27,418.36	
Income	\$ 64,000.00	\$ 74,940.00	
<b>Final Conference Income</b>	<b>\$ 25,250.00</b>	<b>\$ 47,521.64</b>	

## Location/Host of NACO Conferences

1981	White Pine	2019	Washoe
1982		2020	Virtual – COVID-19 Pandemic
1983	Nye	2021	Churchill
1984	Elko	2022	Storey
1985	Douglas (Valley)	2023	Clark
1986	Humboldt	2024	Carson City
1987	White Pine	2025	
1988	Elko	2026	
1989	Pershing	2027	
1990	Clark	2028	
1991	Churchill	2029	
1992	Douglas	2030	
1993	Nye	2031	
1994	Humboldt	2032	
1995	White Pine	2033	
1996	Washoe (Incline)	2034	
1997	Elko	2035	
1998	Carson City	2036	
1999	Clark	2037	
2000	Churchill	2038	
2001	Eureka, White Pine, Lincoln	2039	
2002	Douglas (lake)	2040	
2003	Elko	2041	
2004	Washoe	2042	
2005	Humboldt, Lander, Pershing	2043	
2006	Clark	2044	
2007	Elko	2045	
2008	Carson City	2046	
2009	Douglas (lake)	2047	
2010	Washoe	2048	
2011	Churchill	2049	
2012	Carson City	2050	
2013	Douglas w/ NLC&M (lake)	2051	
2014	White Pine, Eureka, Lincoln	2052	
2015	Clark	2053	
2016	Nye	2054	
2017	Humboldt	2055	
2018	Douglas (valley)	2056	



# **NACO Annual Conference Host County Contributions**

## **County Fiscal Responsibilities:**

### **Presidents Reception (Pre-conference Evening Event)**

***Average attendance approximately 200***

- Venue – Can be off site if transportation is made available, location must be able to accommodate the short presentation portion of the event with space for speakers and attendees to congregate.
- Decorations – If necessary or desired
- Food – Heavy appetizers are traditionally served
- Beverage – A cash bar is fine, NACO will provide at least one complementary drink ticket to attendee's and cover that cost.
- Entertainment – If desired
- Other – A podium w/microphone and/or wireless microphone, Easel

### **Conference Welcome Bag/Attendee Gift**

- Conference Bag – NACO will collaborate on this item and has final approval authority
- Inserts for conference bag – Examples include items from the Chamber, Visitors Authority, museums etc.
- Attendee Gift – Something representative of the host county, can be placed either in the conference bag or individually at the banquet

## **Additional Host County Responsibilities:**

- Facilitating onsite visit with NACO staff for review of proposed venue's, obtaining venue proposals based on NACO requirements - NACO will review, approve and maintain all contracts.
- Transportation for off-site events if applicable
- Volunteers – 3-5 depending on day & events. Scheduling will be coordinated with NACO
- AV/Tech. Assistance and/or loaner equipment - projectors, laptops, etc.
- Coordination of Welcome letter for program – usually provided by Commission Chair
- Coordination of personal welcome during the General Session – usually provided by Commission Chair
- Presentation about host county during the General Session – no longer than 10 minutes (optional)
- Coordination of a choir, color guard, and invocation for General Session – donations may be given at the discretion of NACO
- Provide NACO with a list of and contact information for possible local sponsors
- Recommendations for catering if applicable
- Additional items as determined by NACO

# **NACO Annual Conference**

## **Site Requirements**

### **General Requirement**

- Hotel facilities for 200 rooms – guaranteed reservation code w/o attrition is preferred. Can be multiple hotels depending on location but must be within a reasonable distance of the conference venue.
- Meeting facility to accommodate 200+ people for general session and major meals
- At least 3 rooms for breakout sessions that will accommodate groups of at least 70 theater style with the ability to have PPT presentations with a podium, microphone, and panel table to accommodate 4
- At least 1 room that can be set up in a ‘board room (U shape)’ fashion and any necessary presentations
- Exhibitor space to accommodate at least 30 Minimum 6’ tables with two chairs.
- A lockable room for storage of NACO conference supplies (preferred, not required)
- A defined registration area with power (preferably near storage room)

### **Minimum Technical Requirements**

- Wi-Fi included in the contract package or provided via sponsorship (preferred not required)
- 3-5 projectors and screens
- 3-5 microphones – wireless preferred
- 3-5 podiums w/ microphones
- 1 lavalier style microphone for keynote speaker
- 1 dedicated onsite representative to assist with AV issues

### **Additional Items**

- Venue to provide vendor tables
- Venue provided easels
- Business Center – including color printer, fax & scanner (preferred not required)

*Please note the above are best case scenarios. As we engage in conference planning NACO will be flexible, and accommodating based on available infrastructure and community needs.*

# **Resolution**

## ***of the Nevada Association of Counties***

### ***24-04***

#### **A RESOLUTION THANKING CARSON CITY FOR HOSTING NACO'S 2024 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 2024 Annual Conference was not only a celebration of NACO's 100<sup>th</sup> Anniversary but also provided an outstanding educational, social and networking experience, and demonstrated the commitment of Carson City to furthering the goals of Nevada's counties, and

WHEREAS, the 2024 Annual Conference was very well attended, with nearly 200 participants including representatives from 16 of Nevada's counties, and

WHEREAS, Carson City staff and Supervisors assisted in planning the Conference and also provided invaluable help during the Conference, and

WHEREAS, the hospitality and effort of the Supervisors and staff of Carson City was the key to a successful 2024 Annual Conference, and

WHEREAS, NACO recognizes the importance of Carson City 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 Supervisors and staff of Carson City 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 Supervisors of Carson City.

Passed, Approved and Adopted this 22nd day of November, 2024 by the Board of Directors of the Nevada Association of Counties.

#### **Attests:**

Stacey Giomi  
President

Vinson W. Guthreau  
Executive Director

**Agenda Item 9**Nevada Association of Counties  
Balance Sheet  
April 30, 2024

## ASSETS

Current Assets		
Cash - NV State Bank	34,750.70	
Zions Bank Sweep Account	1,071,994.49	
Accounts Receivable	149,502.37	
Prepaid Expenses	<u>1,060.46</u>	
Total Current Assets		1,257,308.02
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>(390,940.28)</u>	
Total Property and Equipment		521,286.43
Other Assets		
Investments	751,223.02	
Investments - Cash Equivalents	59,404.67	
Investments Interest Receivable	1,857.39	
Investments Trades Receivable	217.66	
Copier Lease ROU Asset	10,500.00	
Copier Accumulated Amortization	(4,283.00)	
DEFERRED OUTFLOWS	<u>487,753.00</u>	
Total Other Assets		<u>1,306,672.74</u>
Total Assets		<u><u>\$ 3,085,267.19</u></u>

## LIABILITIES AND CAPITAL

Current Liabilities		
Copier Lease Liability	\$ 4,637.00	
Accrued Payroll Benefits	32,802.55	
Public Lands Funds Payable	114,996.61	
PERS Pension Liability	952,234.00	
DEFERRED INFLOWS	<u>107,093.00</u>	
Total Current Liabilities		1,211,763.16
Long-Term Liabilities		
Copier Lease Liability - Long Term	<u>1,580.00</u>	
Total Long-Term Liabilities		<u>1,580.00</u>
Total Liabilities		1,213,343.16
Capital		
Retained Earnings	1,372,185.10	
Net Income	<u>499,738.93</u>	
Total Capital		<u>1,871,924.03</u>
Total Liabilities & Capital		<u><u>\$ 3,085,267.19</u></u>

Nevada Association of Counties  
Income Statement/Budget  
For the Four Months Ending  
April 30, 2024

	Current Month	Year to Date	Budget	Y-T-D % Budget
<b>Revenues</b>				
Membership Dues	0.00	387,258.00	387,258.00	100.0%
Public Lands Assessment Dues	0.00	155,981.00	155,980.00	100.0%
Conference Revenues	0.00	3,750.00	80,000.00	4.7%
IAF/Supplemental Funds	0.00	35,000.00	70,000.00	50.0%
Interest Income	2,580.51	10,143.10	15,000.00	67.6%
National Programs	0.00	49.65	5,000.00	1.0%
Corporate Partnership Program	0.00	2,500.00	50,000.00	5.0%
Unrealized Gain/(Loss)-Investments	(15,096.91)	13,620.58	0.00	
<b>Total Revenues</b>	<b>(12,516.40)</b>	<b>608,302.33</b>	<b>763,238.00</b>	<b>79.7%</b>
<b>Expenses</b>				
Salaries	26,111.92	104,447.68	339,455.00	30.8%
Retirement: PERS	17,494.98	33,031.58	113,717.00	29.0%
Employee Health Insurance/Life	3,263.92	10,556.70	43,200.00	24.4%
FICA, ESD, and Medicare Expense	1,361.99	5,451.83	12,000.00	45.4%
Audit	0.00	0.00	9,500.00	0.0%
Board Meetings	383.31	1,257.05	8,000.00	15.7%
Building Capital Projects	0.00	1,440.01	20,000.00	7.2%
Building Operating Expenses	1,369.95	5,705.75	20,000.00	28.5%
Conference Expenses	0.00	0.00	38,000.00	0.0%
Contract Services	0.00	8,000.00		
County Leadership Institute	0.00	0.00	3,500.00	0.0%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	0.00	1,500.00	0.0%
Equipment Lease & Maintenance	235.00	705.00	4,500.00	15.7%
Equipment Purchases	0.00	0.00	4,500.00	0.0%
IT Support	95.00	746.84	2,500.00	29.9%
Internet Service	1,598.00	3,196.00	9,000.00	35.5%
Legislative Expense	251.40	991.08	12,000.00	8.3%
Liability & Auto Insurance	926.25	2,908.50	5,500.00	52.9%
Management Consultant & Training	0.00	0.00		
Member Services	115.26	817.61	5,000.00	16.4%
Office Supplies	648.32	1,542.69	3,500.00	44.1%
PEHB Liability	0.00	793.92	6,000.00	13.2%
Postage	214.85	214.85	500.00	43.0%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	1,328.02	4,769.48	15,500.00	30.8%
Property Taxes	0.00	1,042.23		
Publications, Dues, Registrations	626.33	2,370.30	4,000.00	59.3%
Recruiting & Advertising	0.00	0.00		
Representative Travel	680.00	2,133.82	15,000.00	14.2%
Special Studies/Litigation	0.00	0.00	5,000.00	0.0%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	1,537.15	7,720.38	30,000.00	25.7%
Sub Grant Employee Expense	(27,886.58)	(101,209.28)		
Telephone	274.49	1,107.55	7,000.00	15.8%
Vehicle Registration Maintenance	0.00	0.00	3,000.00	0.0%
Web-based Hosting & Subscription Software	202.97	620.83	10,000.00	6.2%
WIR Dues	0.00	8,201.00	9,000.00	91.1%
<b>Total Expenses</b>	<b>30,832.53</b>	<b>108,563.40</b>	<b>760,872.00</b>	<b>14.3%</b>
<b>Net Income</b>	<b>(43,348.93)</b>	<b>499,738.93</b>	<b>2,366.00</b>	

Nevada Association of Counties  
Balance Sheet  
May 31, 2024

ASSETS

Current Assets		
Cash - NV State Bank	27,368.64	
Zions Bank Sweep Account	1,031,725.70	
Accounts Receivable	118,347.37	
Prepaid Expenses	<u>7,273.39</u>	
Total Current Assets		1,184,715.10
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>(390,940.28)</u>	
Total Property and Equipment		521,286.43
Other Assets		
Investments	747,182.66	
Investments - Cash Equivalents	78,309.62	
Investments Interest Receivable	1,501.96	
Investments Trades Receivable	324.98	
Copier Lease ROU Asset	10,500.00	
Copier Accumulated Amortization	(4,283.00)	
DEFERRED OUTFLOWS	<u>487,753.00</u>	
Total Other Assets		<u>1,321,289.22</u>
Total Assets		<u><u>\$ 3,027,290.75</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Copier Lease Liability	\$ 4,637.00	
Accrued Payroll Benefits	32,802.55	
Public Lands Funds Payable	114,996.61	
PERS Pension Liability	952,234.00	
DEFERRED INFLOWS	<u>107,093.00</u>	
Total Current Liabilities		1,211,763.16
Long-Term Liabilities		
Copier Lease Liability - Long Term	<u>1,580.00</u>	
Total Long-Term Liabilities		<u>1,580.00</u>
Total Liabilities		1,213,343.16
Capital		
Retained Earnings	1,372,185.10	
Net Income	<u>441,762.49</u>	
Total Capital		<u>1,813,947.59</u>
Total Liabilities & Capital		<u><u>\$ 3,027,290.75</u></u>

Nevada Association of Counties  
Income Statement/Budget  
For the Five Months Ending  
May 31, 2024

	Current Month	Year to Date	Budget	Y-T-D % Budget
<b>Revenues</b>				
Membership Dues	0.00	387,258.00	387,258.00	100.0%
Public Lands Assessment Dues	0.00	155,981.00	155,980.00	100.0%
Conference Revenues	5,500.00	9,250.00	80,000.00	11.6%
IAF/Supplemental Funds	0.00	35,000.00	70,000.00	50.0%
Actuarial Study Medicaid Match	10,000.00	10,000.00		
Interest Income	2,691.94	12,835.04	15,000.00	85.6%
National Programs	400.54	450.19	5,000.00	9.0%
Corporate Partnership Program	0.00	2,500.00	50,000.00	5.0%
Unrealized Gain/(Loss)-Investments	14,616.48	28,237.06	0.00	
<b>Total Revenues</b>	<b>33,208.96</b>	<b>641,511.29</b>	<b>763,238.00</b>	<b>84.1%</b>
<b>Expenses</b>				
Salaries	39,167.88	143,615.56	339,455.00	42.3%
Retirement: PERS	0.00	33,031.58	113,717.00	29.0%
Employee Health Insurance/Life	6,051.83	16,608.53	43,200.00	38.4%
FICA, ESD, and Medicare Expense	1,861.74	7,313.57	12,000.00	60.9%
Audit	0.00	0.00	9,500.00	0.0%
Board Meetings	268.51	1,525.56	8,000.00	19.1%
Building Capital Projects	10,000.00	11,440.01	20,000.00	57.2%
Building Operating Expenses	6,647.70	12,353.45	20,000.00	61.8%
Conference Expenses	0.00	0.00	38,000.00	0.0%
Contract Services	0.00	8,000.00		
County Leadership Institute	0.00	0.00	3,500.00	0.0%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	1,000.00	1,000.00	1,500.00	66.7%
Equipment Lease & Maintenance	235.00	940.00	4,500.00	20.9%
Equipment Purchases	0.00	0.00	4,500.00	0.0%
IT Support	0.00	746.84	2,500.00	29.9%
Institute of Local Government	1,800.00	1,800.00		
Internet Service	1,598.00	4,794.00	9,000.00	53.3%
Legislative Expense	2,948.35	3,939.43	12,000.00	32.8%
Liability & Auto Insurance	528.00	3,436.50	5,500.00	62.5%
Management Consultant & Training	0.00	0.00		
Member Services	860.14	1,677.75	5,000.00	33.6%
Office Supplies	621.01	2,163.70	3,500.00	61.8%
PEHB Liability	198.48	992.40	6,000.00	16.5%
Postage	9.00	223.85	500.00	44.8%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	1,492.03	6,261.51	15,500.00	40.4%
Property Taxes	0.00	1,042.23		
Publications, Dues, Registrations	393.66	2,763.96	4,000.00	69.1%
Recruiting & Advertising	0.00	0.00		
Representative Travel	3,737.46	5,871.28	15,000.00	39.1%
Special Studies/Litigation	0.00	0.00	5,000.00	0.0%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	2,745.69	10,466.07	30,000.00	34.9%
Sub Grant Employee Expense	8,195.49	(93,013.79)		
Telephone	515.56	1,623.11	7,000.00	23.2%
Vehicle Registration Maintenance	0.00	0.00	3,000.00	0.0%
Web-based Hosting & Subscription Software	309.87	930.70	10,000.00	9.3%
WIR Dues	0.00	8,201.00	9,000.00	91.1%
<b>Total Expenses</b>	<b>91,185.40</b>	<b>199,748.80</b>	<b>760,872.00</b>	<b>26.3%</b>
<b>Net Income</b>	<b>(57,976.44)</b>	<b>441,762.49</b>	<b>2,366.00</b>	

Nevada Association of Counties  
Balance Sheet  
June 30, 2024

ASSETS

Current Assets		
Cash - NV State Bank	\$	46,667.15
Zions Bank Sweep Account		977,547.76
PayPal Cash Account		993.42
Accounts Receivable		118,347.37
Prepaid Expenses		<u>6,740.93</u>
Total Current Assets		1,150,296.63
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>(390,940.28)</u>
Total Property and Equipment		521,286.43
Other Assets		
Investments		728,677.33
Investments - Cash Equivalents		101,308.69
Investments Interest Receivable		1,463.92
Investments Trades Receivable		1,870.03
Copier Lease ROU Asset		10,500.00
Copier Accumulated Amortization		(4,283.00)
DEFERRED OUTFLOWS		<u>487,753.00</u>
Total Other Assets		<u>1,327,289.97</u>
Total Assets		<u><u>\$ 2,998,873.03</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Copier Lease Liability	\$	4,637.00
Accrued Payroll Benefits		32,802.55
Public Lands Funds Payable		114,996.61
PERS Pension Liability		952,234.00
DEFERRED INFLOWS		<u>107,093.00</u>
Total Current Liabilities		1,211,763.16
Long-Term Liabilities		
Copier Lease Liability - Long Term		<u>1,580.00</u>
Total Long-Term Liabilities		<u>1,580.00</u>
Total Liabilities		1,213,343.16
Capital		
Retained Earnings		1,372,185.10
Net Income		<u>413,344.77</u>
Total Capital		<u>1,785,529.87</u>
Total Liabilities & Capital		<u><u>\$ 2,998,873.03</u></u>



Nevada Association of Counties  
Income Statement/Budget  
For the Six Months Ending  
June 30, 2024

	Current Month	Year to Date	Budget	Y-T-D % Budget
<b>Revenues</b>				
Membership Dues	0.00	387,258.00	387,258.00	100.0%
Public Lands Assessment Dues	0.00	155,981.00	155,980.00	100.0%
Conference Revenues	10,025.00	19,275.00	80,000.00	24.1%
IAF/Supplemental Funds	0.00	35,000.00	70,000.00	50.0%
Actuarial Study Medicaid Match	0.00	10,000.00		
Interest Income	2,487.88	15,322.92	15,000.00	102.2%
National Programs	0.00	450.19	5,000.00	9.0%
Corporate Partnership Program	0.00	2,500.00	50,000.00	5.0%
Unrealized Gain/(Loss)-Investments	6,000.75	34,237.81	0.00	
Miscellaneous Income	100.00	100.00	0.00	
<b>Total Revenues</b>	<b>18,613.63</b>	<b>660,124.92</b>	<b>763,238.00</b>	<b>86.5%</b>
<b>Expenses</b>				
Salaries	23,675.69	167,291.25	339,455.00	49.3%
Retirement: PERS	13,121.24	46,152.82	113,717.00	40.6%
Employee Health Insurance/Life	(279.71)	16,328.82	43,200.00	37.8%
FICA, ESD, and Medicare Expense	1,180.06	8,493.63	12,000.00	70.8%
Audit	0.00	0.00	9,500.00	0.0%
Board Meetings	0.00	1,525.56	8,000.00	19.1%
Building Capital Projects	0.00	11,440.01	20,000.00	57.2%
Building Operating Expenses	320.21	12,673.66	20,000.00	63.4%
Conference Expenses	4,156.58	4,156.58	38,000.00	10.9%
Contract Services	0.00	8,000.00		
County Leadership Institute	0.00	0.00	3,500.00	0.0%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	1,000.00	1,500.00	66.7%
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	486.84	1,233.68	2,500.00	49.3%
Institute of Local Government	0.00	1,800.00		
Internet Service	0.00	4,794.00	9,000.00	53.3%
Legislative Expense	0.00	3,939.43	12,000.00	32.8%
Liability & Auto Insurance	532.46	3,968.96	5,500.00	72.2%
Management Consultant & Training	0.00	0.00		
Member Services	0.00	1,677.75	5,000.00	33.6%
Office Supplies	716.33	2,880.03	3,500.00	82.3%
PEHB Liability	0.00	992.40	6,000.00	16.5%
Postage	0.00	223.85	500.00	44.8%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	1,325.00	7,586.51	15,500.00	48.9%
Property Taxes	0.00	1,042.23		
Publications, Dues, Registrations	0.00	2,763.96	4,000.00	69.1%
Recruiting & Advertising	0.00	0.00		
Representative Travel	0.00	5,871.28	15,000.00	39.1%
Special Studies/Litigation	0.00	0.00	5,000.00	0.0%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	0.00	10,466.07	30,000.00	34.9%
Sub Grant Employee Expense	1,561.65	(91,452.14)		
Telephone	0.00	1,623.11	7,000.00	23.2%
Vehicle Registration Maintenance	0.00	0.00	3,000.00	0.0%
Web-based Hosting & Subscription Software	0.00	930.70	10,000.00	9.3%
WIR Dues	0.00	8,201.00	9,000.00	91.1%
<b>Total Expenses</b>	<b>47,031.35</b>	<b>246,780.15</b>	<b>760,872.00</b>	<b>32.4%</b>
<b>Net Income</b>	<b>(28,417.72)</b>	<b>413,344.77</b>	<b>2,366.00</b>	

Nevada Association of Counties  
Balance Sheet  
July 31, 2024

ASSETS

Current Assets		
Cash - NV State Bank	(\$ 123,601.12)	
Zions Bank Sweep Account	947,768.20	
PayPal Cash Account	6,110.58	
Accounts Receivable	118,347.37	
Prepaid Expenses	<u>6,179.93</u>	
Total Current Assets		954,804.96
Property and Equipment		
Office Equipment	180,965.50	
Building	447,906.18	
Land	131,000.00	
Building Improvements	119,476.78	
Fixed Assets - Vehicle	75,682.50	
Accumulated Depreciation	<u>(390,940.28)</u>	
Total Property and Equipment		564,090.68
Other Assets		
Investments	740,663.28	
Investments - Cash Equivalents	105,224.12	
Investments Interest Receivable	1,968.29	
Investments Trades Receivable	460.01	
Copier Lease ROU Asset	10,500.00	
Copier Accumulated Amortization	(4,283.00)	
DEFERRED OUTFLOWS	<u>487,753.00</u>	
Total Other Assets		<u>1,342,285.70</u>
Total Assets		<u><u>\$ 2,861,181.34</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Copier Lease Liability	\$ 4,637.00	
Accrued Payroll Benefits	32,802.55	
PERS Pension Liability	952,234.00	
DEFERRED INFLOWS	<u>107,093.00</u>	
Total Current Liabilities		1,096,766.55
Long-Term Liabilities		
Copier Lease Liability - Long Term	<u>1,580.00</u>	
Total Long-Term Liabilities		<u>1,580.00</u>
Total Liabilities		1,098,346.55
Capital		
Retained Earnings	1,372,185.10	
Net Income	<u>390,649.69</u>	
Total Capital		<u>1,762,834.79</u>
Total Liabilities & Capital		<u><u>\$ 2,861,181.34</u></u>

Nevada Association of Counties  
Income Statement/Budget  
For the Seven Months Ending  
July 31, 2024

	Current Month	Year to Date	Budget	Y-T-D % Budget
<b>Revenues</b>				
Membership Dues	0.00	387,258.00	387,258.00	100.0%
Public Lands Assessment Dues	0.00	155,981.00	155,980.00	100.0%
Conference Revenues	9,275.00	28,550.00	80,000.00	35.7%
IAF/Supplemental Funds	0.00	35,000.00	70,000.00	50.0%
Actuarial Study Medicaid Match	0.00	10,000.00		
Interest Income	2,509.97	17,832.89	15,000.00	118.9%
National Programs	245.20	695.39	5,000.00	13.9%
Corporate Partnership Program	10,000.00	12,500.00	50,000.00	25.0%
Unrealized Gain/(Loss)-Investments	14,995.73	49,233.54	0.00	
Miscellaneous Income	0.00	100.00	0.00	
<b>Total Revenues</b>	<b>37,025.90</b>	<b>697,150.82</b>	<b>763,238.00</b>	<b>91.3%</b>
<b>Expenses</b>				
Salaries	27,295.83	194,587.08	339,455.00	57.3%
Retirement: PERS	7,931.36	54,084.18	113,717.00	47.6%
Employee Health Insurance/Life	3,682.26	20,011.08	43,200.00	46.3%
FICA, ESD, and Medicare Expense	1,295.48	9,789.11	12,000.00	81.6%
Audit	925.00	925.00	9,500.00	9.7%
Board Meetings	1,094.77	2,620.33	8,000.00	32.8%
Building Capital Projects	16,237.00	27,677.01	20,000.00	138.4%
Building Operating Expenses	1,100.67	13,774.33	20,000.00	68.9%
Conference Expenses	157.84	4,314.42	38,000.00	11.4%
Contract Services	0.00	8,000.00		
County Leadership Institute	0.00	0.00	3,500.00	0.0%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	1,000.00	1,500.00	66.7%
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	1,233.68	2,500.00	49.3%
Institute of Local Government	0.00	1,800.00		
Internet Service	799.00	5,593.00	9,000.00	62.1%
Legislative Expense	1,856.08	5,795.51	12,000.00	48.3%
Liability & Auto Insurance	959.25	4,928.21	5,500.00	89.6%
Management Consultant & Training	0.00	0.00		
Member Services	578.49	2,256.24	5,000.00	45.1%
Office Supplies	466.38	3,346.41	3,500.00	95.6%
PEHB Liability	396.96	1,389.36	6,000.00	23.2%
Postage	0.00	223.85	500.00	44.8%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	1,344.42	8,930.93	15,500.00	57.6%
Property Taxes	1,127.17	2,169.40		
Publications, Dues, Registrations	683.19	3,447.15	4,000.00	86.2%
Recruiting & Advertising	0.00	0.00		
Representative Travel	359.59	6,230.87	15,000.00	41.5%
Special Studies/Litigation	15,000.00	15,000.00	5,000.00	300.0%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	131.98	10,598.05	30,000.00	35.3%
Sub Grant Employee Expense	(24,389.79)	(115,841.93)		
Telephone	453.05	2,076.16	7,000.00	29.7%
Vehicle Registration Maintenance	0.00	0.00	3,000.00	0.0%
Web-based Hosting & Subscription Software	0.00	930.70	10,000.00	9.3%
WIR Dues	0.00	8,201.00	9,000.00	91.1%
<b>Total Expenses</b>	<b>59,720.98</b>	<b>306,501.13</b>	<b>760,872.00</b>	<b>40.3%</b>
<b>Net Income</b>	<b>(22,695.08)</b>	<b>390,649.69</b>	<b>2,366.00</b>	

Nevada Association of Counties  
Balance Sheet  
August 31, 2024

ASSETS

Current Assets		
Cash - NV State Bank	\$	48,011.95
Zions Bank Sweep Account		732,198.03
PayPal Cash Account		18,737.16
Accounts Receivable		125,347.37
Prepaid Expenses		<u>5,618.93</u>
Total Current Assets		929,913.44
Property and Equipment		
Office Equipment		180,965.50
Building		447,906.18
Land		131,000.00
Building Improvements		119,476.78
Fixed Assets - Vehicle		75,682.50
Accumulated Depreciation		<u>(390,940.28)</u>
Total Property and Equipment		564,090.68
Other Assets		
Investments		739,589.65
Investments - Cash Equivalents		117,043.51
Investments Interest Receivable		1,841.89
Investments Trades Receivable		657.92
Copier Lease ROU Asset		10,500.00
Copier Accumulated Amortization		(4,283.00)
DEFERRED OUTFLOWS		<u>487,753.00</u>
Total Other Assets		<u>1,353,102.97</u>
Total Assets	\$	<u><u>2,847,107.09</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Copier Lease Liability	\$	4,637.00
Accrued Payroll Benefits		32,802.55
PERS Pension Liability		952,234.00
DEFERRED INFLOWS		<u>107,093.00</u>
Total Current Liabilities		1,096,766.55
Long-Term Liabilities		
Copier Lease Liability - Long Term		<u>1,580.00</u>
Total Long-Term Liabilities		<u>1,580.00</u>
Total Liabilities		1,098,346.55
Capital		
Retained Earnings		1,372,185.10
Net Income		<u>376,575.44</u>
Total Capital		<u>1,748,760.54</u>
Total Liabilities & Capital	\$	<u><u>2,847,107.09</u></u>

Nevada Association of Counties  
Income Statement/Budget  
For the Eight Months Ending  
August 31, 2024

	Current Month	Year to Date	Budget	Y-T-D % Budget
<b>Revenues</b>				
Membership Dues	0.00	387,258.00	387,258.00	100.0%
Public Lands Assessment Dues	0.00	155,981.00	155,980.00	100.0%
Conference Revenues	31,075.00	59,625.00	80,000.00	74.5%
IAF/Supplemental Funds	0.00	35,000.00	70,000.00	50.0%
Actuarial Study Medicaid Match	0.00	10,000.00		
Interest Income	2,044.12	19,877.01	15,000.00	132.5%
National Programs	749.43	1,444.82	5,000.00	28.9%
Corporate Partnership Program	2,500.00	15,000.00	50,000.00	30.0%
Unrealized Gain/(Loss)-Investments	10,817.27	60,050.81	0.00	
Miscellaneous Income	0.00	100.00	0.00	
<b>Total Revenues</b>	<b>47,185.82</b>	<b>744,336.64</b>	<b>763,238.00</b>	<b>97.5%</b>
<b>Expenses</b>				
Salaries	21,023.46	215,610.54	339,455.00	63.5%
Retirement: PERS	9,144.11	63,228.29	113,717.00	55.6%
Employee Health Insurance/Life	3,206.40	23,217.48	43,200.00	53.7%
FICA, ESD, and Medicare Expense	719.15	10,508.26	12,000.00	87.6%
Audit	0.00	925.00	9,500.00	9.7%
Board Meetings	0.00	2,620.33	8,000.00	32.8%
Building Capital Projects	0.00	27,677.01	20,000.00	138.4%
Building Operating Expenses	1,133.37	14,907.70	20,000.00	74.5%
Conference Expenses	2,329.08	6,643.50	38,000.00	17.5%
Contract Services	0.00	8,000.00		
County Leadership Institute	0.00	0.00	3,500.00	0.0%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	1,000.00	1,500.00	66.7%
Equipment 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	431.84	1,665.52	2,500.00	66.6%
Institute of Local Government	0.00	1,800.00		
Internet Service	799.00	6,392.00	9,000.00	71.0%
Legislative Expense	0.00	5,795.51	12,000.00	48.3%
Liability & Auto Insurance	561.00	5,489.21	5,500.00	99.8%
Management Consultant & Training	0.00	0.00		
Member Services	2,815.42	5,071.66	5,000.00	101.4%
Office Supplies	618.51	3,964.92	3,500.00	113.3%
PEHB Liability	227.02	1,616.38	6,000.00	26.9%
Postage	0.00	223.85	500.00	44.8%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	338.08	9,269.01	15,500.00	59.8%
Property Taxes	0.00	2,169.40		
Publications, Dues, Registrations	113.51	3,560.66	4,000.00	89.0%
Recruiting & Advertising	0.00	0.00		
Representative Travel	2,065.56	8,296.43	15,000.00	55.3%
Special Studies/Litigation	0.00	15,000.00	5,000.00	300.0%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	2,489.27	13,087.32	30,000.00	43.6%
Sub Grant Employee Expense	12,761.02	(103,080.91)		
Telephone	249.27	2,325.43	7,000.00	33.2%
Vehicle Registration Maintenance	0.00	0.00	3,000.00	0.0%
Web-based Hosting & Subscription Software	0.00	930.70	10,000.00	9.3%
WIR Dues	0.00	8,201.00	9,000.00	91.1%
<b>Total Expenses</b>	<b>61,260.07</b>	<b>367,761.20</b>	<b>760,872.00</b>	<b>48.3%</b>
<b>Net Income</b>	<b>(14,074.25)</b>	<b>376,575.44</b>	<b>2,366.00</b>	

Nevada Association of Counties  
Balance Sheet  
September 30, 2024

ASSETS

Current Assets		
Cash - NV State Bank	(\$ 24,250.05)	
Zions Bank Sweep Account	732,198.03	
PayPal Cash Account	18,737.16	
Accounts Receivable	132,743.17	
Prepaid Expenses	<u>5,057.93</u>	
Total Current Assets		864,486.24
Property and Equipment		
Office Equipment	180,965.50	
Building	447,906.18	
Land	131,000.00	
Building Improvements	119,476.78	
Fixed Assets - Vehicle	75,682.50	
Accumulated Depreciation	<u>(390,940.28)</u>	
Total Property and Equipment		564,090.68
Other Assets		
Investments	767,649.15	
Investments - Cash Equivalents	98,901.04	
Investments Interest Receivable	1,857.62	
Investments Trades Receivable	1,112.47	
Copier Lease ROU Asset	10,500.00	
Copier Accumulated Amortization	(4,283.00)	
DEFERRED OUTFLOWS	<u>487,753.00</u>	
Total Other Assets		<u>1,363,490.28</u>
Total Assets		<u><u>\$ 2,792,067.20</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Copier Lease Liability	\$ 4,637.00	
Accrued Payroll Benefits	32,802.55	
PERS Pension Liability	952,234.00	
DEFERRED INFLOWS	<u>107,093.00</u>	
Total Current Liabilities		1,096,766.55
Long-Term Liabilities		
Copier Lease Liability - Long Term	<u>1,580.00</u>	
Total Long-Term Liabilities		<u>1,580.00</u>
Total Liabilities		1,098,346.55
Capital		
Retained Earnings	1,372,185.10	
Net Income	<u>321,535.55</u>	
Total Capital		<u>1,693,720.65</u>
Total Liabilities & Capital		<u><u>\$ 2,792,067.20</u></u>

Nevada Association of Counties  
Income Statement/Budget  
For the Nine Months Ending  
September 30, 2024

	Current Month	Year to Date	Budget	Y-T-D % Budget
<b>Revenues</b>				
Membership Dues	0.00	387,258.00	387,258.00	100.0%
Public Lands Assessment Dues	0.00	155,981.00	155,980.00	100.0%
Conference Revenues	5,840.00	65,465.00	80,000.00	81.8%
IAF/Supplemental Funds	0.00	35,000.00	70,000.00	50.0%
Actuarial Study Medicaid Match	0.00	10,000.00		
Interest Income	0.00	19,877.01	15,000.00	132.5%
National Programs	0.00	1,444.82	5,000.00	28.9%
Corporate Partnership Program	12,500.00	27,500.00	50,000.00	55.0%
Unrealized Gain/(Loss)-Investments	10,387.31	70,438.12	0.00	
Miscellaneous Income	0.00	100.00	0.00	

<b>Total Revenues</b>	<b>28,727.31</b>	<b>773,063.95</b>	<b>763,238.00</b>	<b>101.3%</b>
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<b>Expenses</b>				
Salaries	21,023.46	236,634.00	339,455.00	69.7%
Retirement: PERS	16,546.48	79,774.77	113,717.00	70.2%
Employee Health Insurance/Life	2,677.58	25,895.06	43,200.00	59.9%
FICA, ESD, and Medicare Expense	680.14	11,188.40	12,000.00	93.2%
Audit	9,051.00	9,976.00	9,500.00	105.0%
Board Meetings	50.43	2,670.76	8,000.00	33.4%
Building Capital Projects	0.00	27,677.01	20,000.00	138.4%
Building Operating Expenses	1,705.75	16,613.45	20,000.00	83.1%
Conference Expenses	11,809.24	18,452.74	38,000.00	48.6%
Contract Services	0.00	8,000.00		
County Leadership Institute	0.00	0.00	3,500.00	0.0%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	1,000.00	1,500.00	66.7%
Equipment Lease & Maintenance	235.00	1,880.00	4,500.00	41.8%
Equipment Purchases	26.76	26.76	4,500.00	0.6%
IT Support	0.00	1,665.52	2,500.00	66.6%
Institute of Local Government	0.00	1,800.00		
Internet Service	799.00	7,191.00	9,000.00	79.9%
Legislative Expense	629.54	6,425.05	12,000.00	53.5%
Liability & Auto Insurance	561.00	6,050.21	5,500.00	110.0%
Management Consultant & Training	0.00	0.00		
Member Services	76.12	5,147.78	5,000.00	103.0%
Office Supplies	191.31	4,156.23	3,500.00	118.7%
PEHB Liability	212.75	1,829.13	6,000.00	30.5%
Postage	4.08	227.93	500.00	45.6%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	3,328.02	12,597.03	15,500.00	81.3%
Property Taxes	1,125.60	3,295.00		
Publications, Dues, Registrations	563.79	4,124.45	4,000.00	103.1%
Recruiting & Advertising	0.00	0.00		
Representative Travel	0.00	8,296.43	15,000.00	55.3%
Special Studies/Litigation	0.00	15,000.00	5,000.00	300.0%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	946.79	14,034.11	30,000.00	46.8%
Sub Grant Employee Expense	11,297.09	(91,783.82)		
Telephone	214.27	2,539.70	7,000.00	36.3%
Vehicle Registration Maintenance	12.00	12.00	3,000.00	0.4%
Web-based Hosting & Subscription Software	0.00	930.70	10,000.00	9.3%
WIR Dues	0.00	8,201.00	9,000.00	91.1%

<b>Total Expenses</b>	<b>83,767.20</b>	<b>451,528.40</b>	<b>760,872.00</b>	<b>59.3%</b>
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<b>Net Income</b>	<b>(55,039.89)</b>	<b>321,535.55</b>	<b>2,366.00</b>	
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# Account Review

04/01/2024 - 04/30/2024

## Moreton-NACO

Dated: 05/03/2024

### Balance Sheet

Book Value + Accrued	731,762.33
Net Unrealized Gain/Loss	80,940.40
Market Value + Accrued	812,702.73

### Security Type

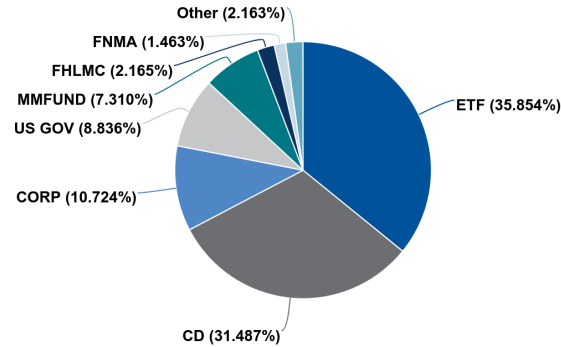
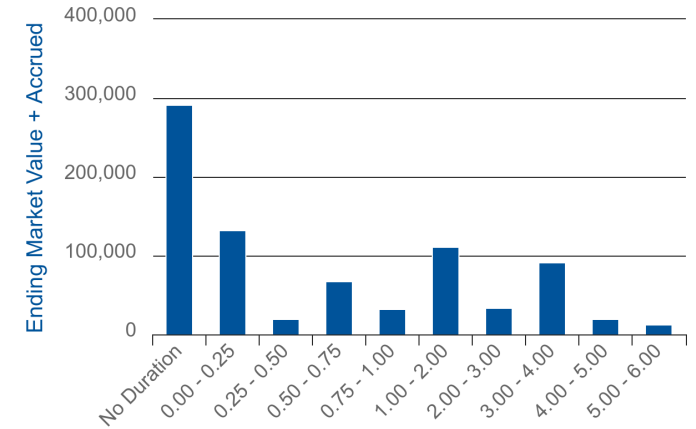


Chart calculated by: Ending Market Value + Accrued

### Duration



### Cash and Fixed Income Summary

Risk Metric	Value
Cash	217.66
MMFund	59,404.67
Fixed Income	461,696.30
Duration	1.579
Convexity	0.052
WAL	1.728
Years to Final Maturity	1.881
Years to Effective Maturity	1.845
Yield	5.119
Book Yield	4.097
Avg Credit Rating	AA/Aa2/AA

### Market Sector

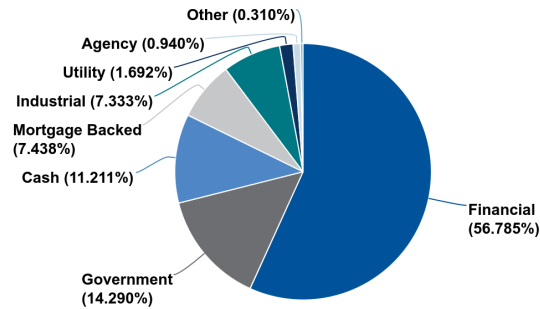


Chart calculated by: Ending Current Units

### Issuer Concentration

Issuer	% of Market Value + Accrued
Other	44.811%
Vanguard Index Funds - Vanguard Large-Cap ETF	9.602%
United States Department of The Treasury	8.836%
Vanguard Index Funds - Vanguard Mid-Cap ETF	8.671%
Vanguard Index Funds - Vanguard Total Stock Market ETF	7.556%
First American Funds, Inc. - Government Obligations Fund	7.310%
Vanguard Index Funds - Vanguard Small-Cap ETF	7.050%
USAlliance Federal Credit Union	6.166%

--- 100.000%

Footnotes: 1,2



## Account Review

05/01/2024 - 05/31/2024

## Moreton-NACO

Dated: 06/03/2024

### Balance Sheet

Book Value + Accrued	733,457.94
Net Unrealized Gain/Loss	93,861.27
Market Value + Accrued	827,319.21

### Security Type

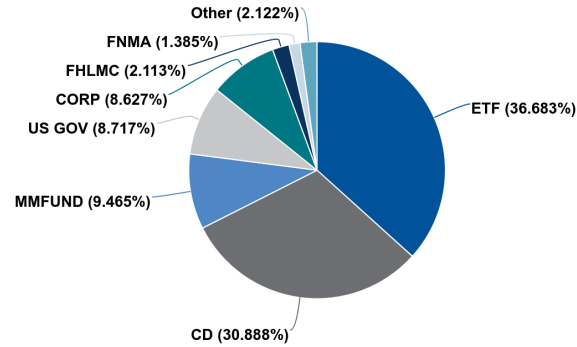
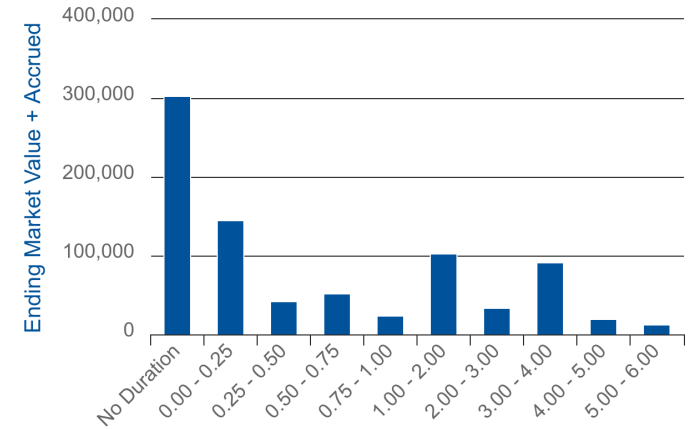


Chart calculated by: Ending Market Value + Accrued

### Duration



### Cash and Fixed Income Summary

Risk Metric	Value
Cash	324.98
MMFund	78,309.62
Fixed Income	445,199.44
Duration	1.509
Convexity	0.048
WAL	1.652
Years to Final Maturity	1.798
Years to Effective Maturity	1.763
Yield	5.178
Book Yield	4.179
Avg Credit Rating	AA/Aa2/AA

### Market Sector

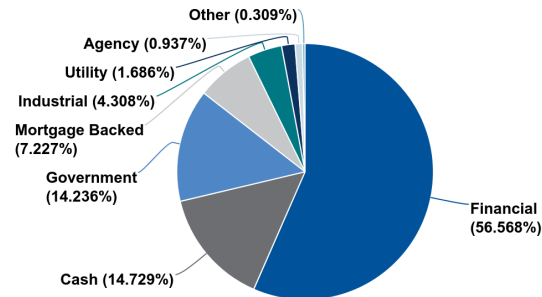


Chart calculated by: Ending Current Units

### Issuer Concentration

Issuer	% of Market Value + Accrued
Other	42.149%
Vanguard Index Funds - Vanguard Large-Cap ETF	9.896%
First American Funds, Inc. - Government Obligations Fund	9.465%
Vanguard Index Funds - Vanguard Mid-Cap ETF	8.751%
United States Department of The Treasury	8.717%
Vanguard Index Funds - Vanguard Total Stock Market ETF	7.776%
Vanguard Index Funds - Vanguard Small-Cap ETF	7.201%
USAlliance Federal Credit Union	6.044%

--- 100.000%

Footnotes: 1,2

## Account Review

06/01/2024 - 06/30/2024

## Moreton-NACO

Dated: 07/09/2024

### Balance Sheet

Book Value + Accrued	736,387.66
Net Unrealized Gain/Loss	96,932.30
Market Value + Accrued	833,319.96

### Security Type

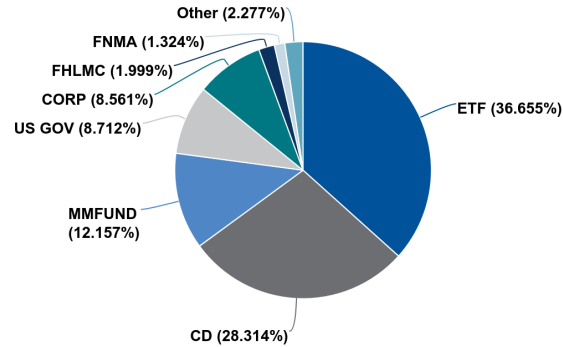
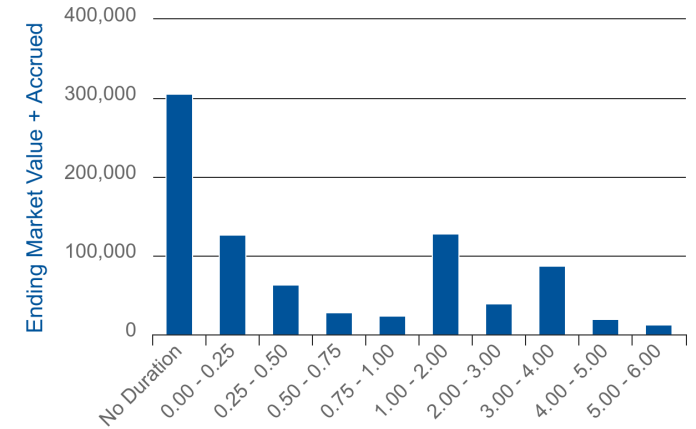


Chart calculated by: Ending Market Value + Accrued

### Duration



### Cash and Fixed Income Summary

Risk Metric	Value
Cash	1,870.03
MMFund	101,308.69
Fixed Income	424,688.19
Duration	1.533
Convexity	0.048
WAL	1.672
Years to Final Maturity	1.811
Years to Effective Maturity	1.779
Yield	5.055
Book Yield	4.189
Avg Credit Rating	AA/Aa2/AA

### Market Sector

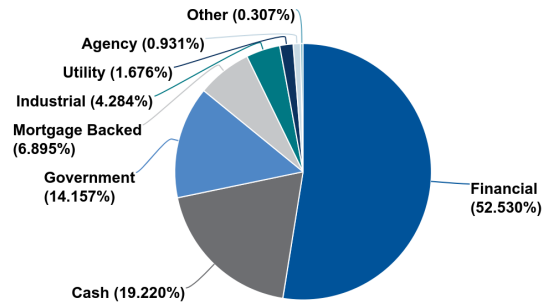


Chart calculated by: Ending Current Units

### Issuer Concentration

Issuer	% of Market Value + Accrued
Other	39.428%
First American Funds, Inc. - Government Obligations Fund	12.157%
Vanguard Index Funds - Vanguard Large-Cap ETF	10.155%
United States Department of The Treasury	8.712%
Vanguard Index Funds - Vanguard Mid-Cap ETF	8.600%
Vanguard Index Funds - Vanguard Total Stock Market ETF	7.929%
Vanguard Index Funds - Vanguard Small-Cap ETF	7.012%
USAlliance Federal Credit Union	6.007%

--- 100.000%

Footnotes: 1,2

## Account Review

07/01/2024 - 07/31/2024

## Moreton-NACO

Dated: 08/06/2024

### Balance Sheet

Book Value + Accrued	738,076.74
Net Unrealized Gain/Loss	110,238.96
Market Value + Accrued	848,315.70

### Security Type

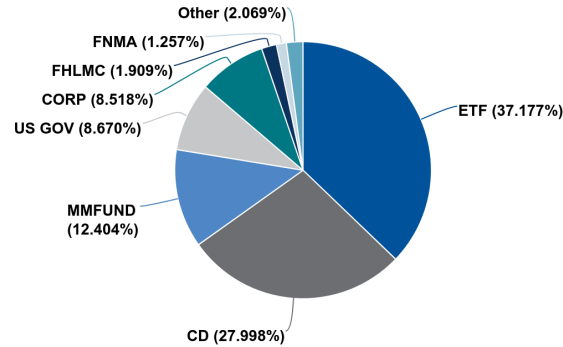
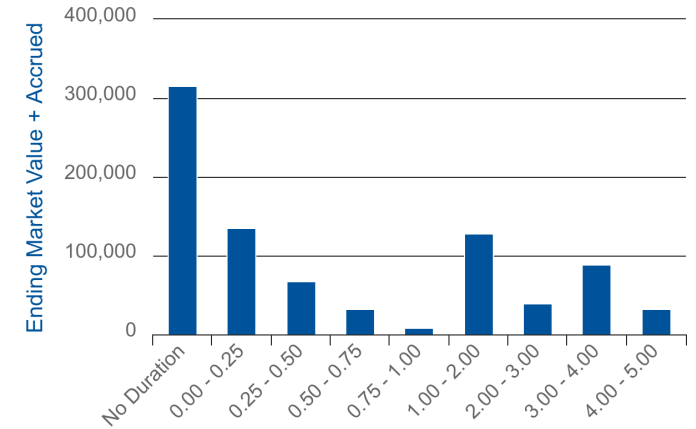


Chart calculated by: Ending Market Value + Accrued

### Duration



### Cash and Fixed Income Summary

Risk Metric	Value
Cash	460.01
MMFund	105,224.12
Fixed Income	427,251.75
Duration	1.477
Convexity	0.044
WAL	1.610
Years to Final Maturity	1.744
Years to Effective Maturity	1.713
Yield	4.805
Book Yield	4.207
Avg Credit Rating	AA/Aa2/AA

### Market Sector

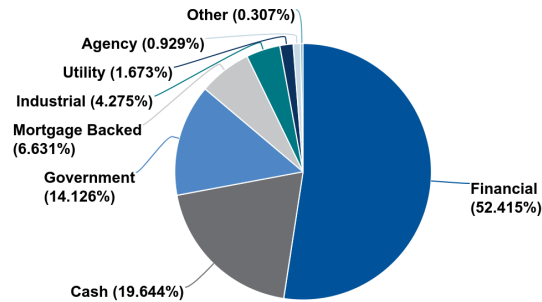


Chart calculated by: Ending Current Units

### Issuer Concentration

Issuer	% of Market Value + Accrued
Other	38.802%
First American Funds, Inc. - Government Obligations Fund	12.404%
Vanguard Index Funds - Vanguard Large-Cap ETF	10.084%
Vanguard Index Funds - Vanguard Mid-Cap ETF	8.789%
United States Department of The Treasury	8.670%
Vanguard Index Funds - Vanguard Total Stock Market ETF	7.936%
Vanguard Index Funds - Vanguard Small-Cap ETF	7.374%
USAlliance Federal Credit Union	5.942%

--- 100.000%

Footnotes: 1,2

## Account Review

08/01/2024 - 08/31/2024

Moreton-NACO (214088)

Dated: 11/18/2024

### Balance Sheet

Book Value + Accrued	739,863.53
Net Unrealized Gain/Loss	119,269.44
Market Value + Accrued	859,132.96

### Security Type

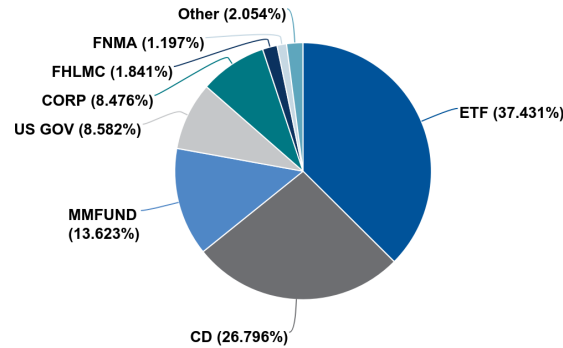
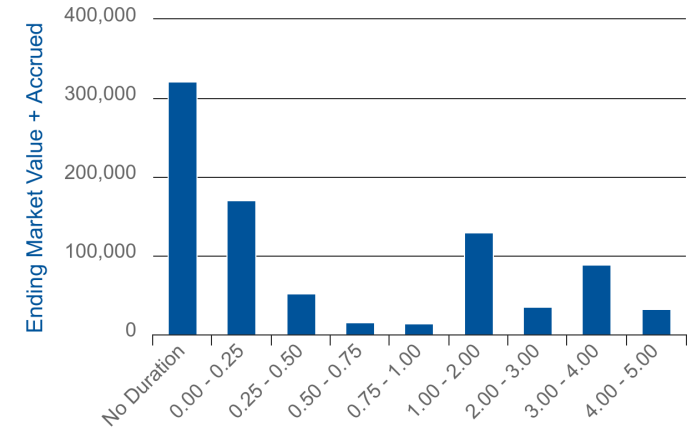


Chart calculated by: Ending Market Value + Accrued

### Duration



### Cash and Fixed Income Summary

Risk Metric	Value
Cash	657.92
MMFund	117,043.51
Fixed Income	419,849.39
Duration	1.419
Convexity	0.040
WAL	1.542
Years to Final Maturity	1.672
Years to Effective Maturity	1.642
Yield	4.543
Book Yield	4.217
Avg Credit Rating	AA/Aa2/AA

### Market Sector

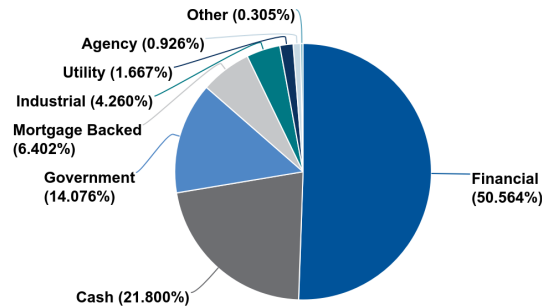


Chart calculated by: Ending Current Units

### Issuer Concentration

Issuer	% of Market Value + Accrued
Other	37.495%
First American Funds, Inc. - Government Obligations Fund	13.623%
Vanguard Index Funds - Vanguard Large-Cap ETF	10.207%
Vanguard Index Funds - Vanguard Mid-Cap ETF	8.896%
United States Department of The Treasury	8.582%
Vanguard Index Funds - Vanguard Total Stock Market ETF	8.003%
Vanguard Index Funds - Vanguard Small-Cap ETF	7.281%
USAlliance Federal Credit Union	5.912%

--- 100.000%

Footnotes: 1,2

## Account Review

09/01/2024 - 09/30/2024

## Moreton-NACO

Dated: 10/03/2024

### Balance Sheet

Book Value + Accrued	742,559.18
Net Unrealized Gain/Loss	126,961.10
Market Value + Accrued	869,520.28

### Security Type

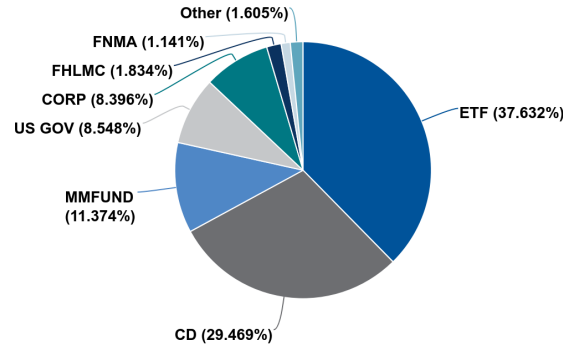
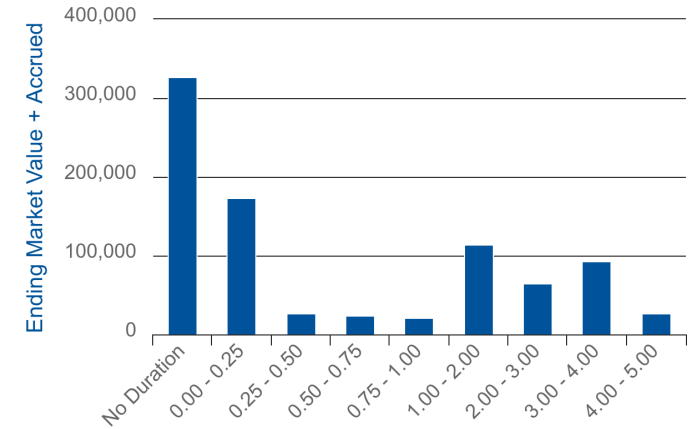


Chart calculated by: Ending Market Value + Accrued

### Duration



### Cash and Fixed Income Summary

Risk Metric	Value
Cash	1,112.47
MMFund	98,901.04
Fixed Income	442,292.79
Duration	1.490
Convexity	0.041
WAL	1.611
Years to Final Maturity	1.737
Years to Effective Maturity	1.708
Yield	4.188
Book Yield	4.088
Avg Credit Rating	AA/Aa2/AA

### Market Sector

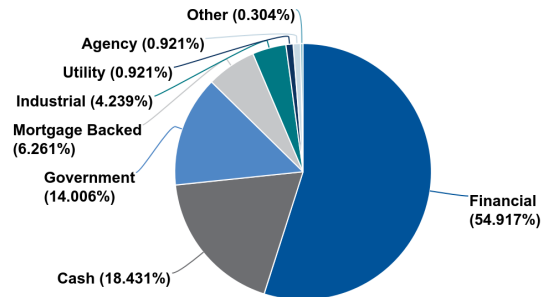


Chart calculated by: Ending Current Units

### Issuer Concentration

Issuer	% of Market Value + Accrued
Other	39.624%
First American Funds, Inc. - Government Obligations Fund	11.374%
Vanguard Index Funds - Vanguard Large-Cap ETF	10.265%
Vanguard Index Funds - Vanguard Mid-Cap ETF	8.981%
United States Department of The Treasury	8.548%
Vanguard Index Funds - Vanguard Total Stock Market ETF	8.044%
Vanguard Index Funds - Vanguard Small-Cap ETF	7.311%
USAlliance Federal Credit Union	5.853%

--- 100.000%

Footnotes: 1,2

## Account Review

10/01/2024 - 10/31/2024

## Moreton-NACO

Dated: 11/05/2024

### Balance Sheet

Book Value + Accrued	744,259.30
Net Unrealized Gain/Loss	120,780.96
Market Value + Accrued	865,040.26

### Security Type

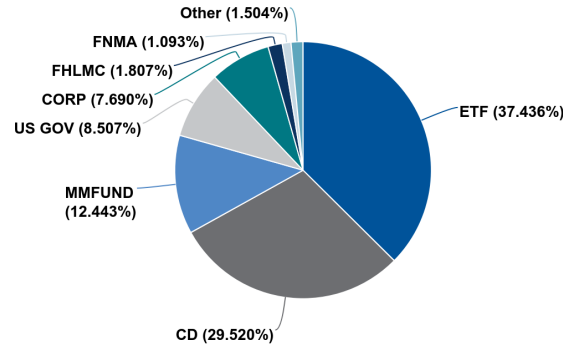
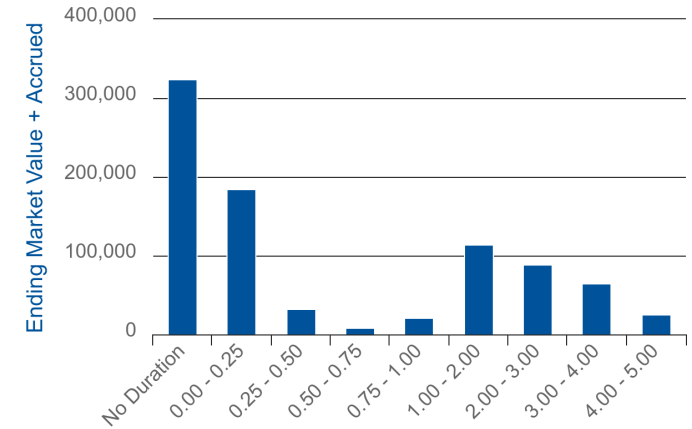


Chart calculated by: Ending Market Value + Accrued

### Duration



### Cash and Fixed Income Summary

Risk Metric	Value
Cash	411.88
MMFund	107,635.90
Fixed Income	433,154.98
Duration	1.413
Convexity	0.047
WAL	1.528
Years to Final Maturity	1.648
Years to Effective Maturity	1.621
Yield	4.379
Book Yield	4.113
Avg Credit Rating	AA/Aa2/AA

### Market Sector

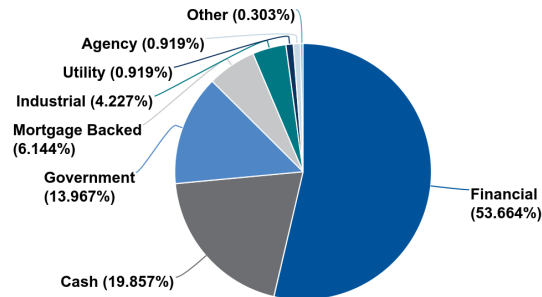


Chart calculated by: Ending Current Units

### Issuer Concentration

Issuer	% of Market Value + Accrued
Other	38.641%
First American Funds, Inc. - Government Obligations Fund	12.443%
Vanguard Index Funds - Vanguard Large-Cap ETF	10.232%
Vanguard Index Funds - Vanguard Mid-Cap ETF	8.989%
United States Department of The Treasury	8.507%
Vanguard Index Funds - Vanguard Total Stock Market ETF	8.024%
Vanguard Index Funds - Vanguard Small-Cap ETF	7.300%
USAlliance Federal Credit Union	5.863%

--- 100.000%

Footnotes: 1,2

# NACO November Meeting

## 340B Presentation

**November 22, 2024**

**Presented by:**  
**Steven Messinger**  
**Policy Director**



# Introduction

- Federally Qualified Health Centers
  - Federally funded to provide care to underserved areas and populations
    - Designed to serve Medicaid and Uninsured patients
  - Must accept all regardless of ability to pay
    - Sliding fee scale
  - Governed by a community board
    - >50% of board members must be patients
- Integrated care
  - Primary, behavioral, oral, coordination





# Introduction

## Organizational Members

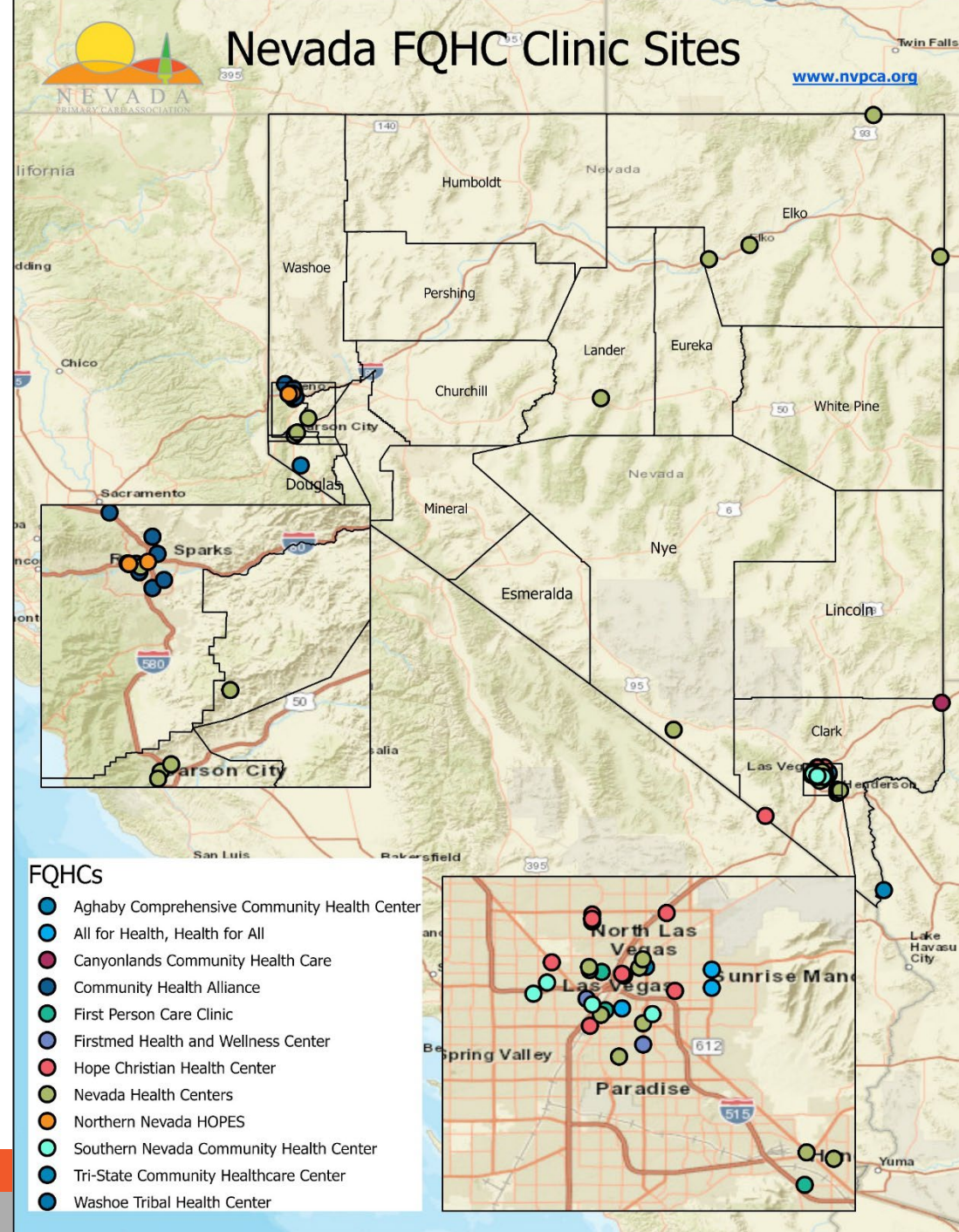
- Aghaby Comprehensive Community Health Center
- All For Health, Health For All, Inc
- Canyonlands Healthcare
- Community Health Alliance
- FirstMed Health and Wellness Center
- First Person Care Clinic
- Hope Christian Health Center
- Nevada Health Centers, Inc
- Nevada Urban Indians, Inc.
- Northern Nevada HOPES
- Southern Nevada Health District
- Washoe Tribal Health Center

## Associate Members

- American Cancer Society
- The Center - The LGBTQIA+ Community Center of Southern NV
- Cleveland Clinic - Lou Ruvo Center for Brain Health
- Office of Statewide Initiatives
- Silver Springs Hospital District
- Nevada Health Alliance
- Bridge Counseling Associates (CCBHC in Las Vegas)
- Go East Medical Services (GEMS)
- Roseman University of Health Sciences
- Planned Parenthood Votes Nevada
- Research Education and Access for Community Health (R.E.A.C.H.)
- Safe Harbor Medical



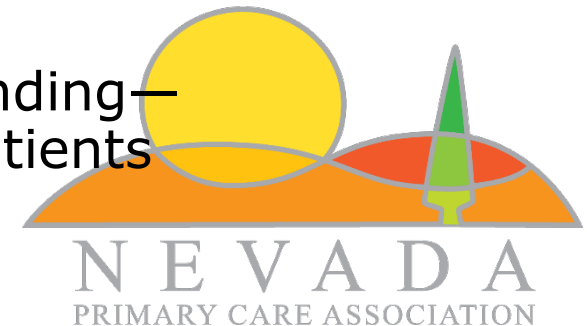
# Introduction



# Introduction to 340B

Any organization certified to receive 340B benefits is called a **Covered Entity (CE)**

- Allows safety net providers to purchase outpatient drugs at significantly discounted cost
- Cost savings may be passed to uninsured or underinsured patients
- Insurers reimburse CEs at regular cost, providing revenue that goes towards:
  - Reducing or eliminating co-pays for drugs and services, based on the income of the patient
  - Expanding access to uninsured patients beyond the resources of federal grants
  - Subsidizing *all other CE activities* with no dedicated source of funding—the law requires that all savings be used to expand access for patients



# 340B Covered Entities in Nevada

- Federally Qualified Health Centers and Tribal Health Centers
- 9 Rural Hospitals, plus Renown and UMC
- Ryan White (AIDS) Providers
  - State Division of Public and Behavioral Health
  - Southern Nevada Health District
  - Northern Nevada HOPES
  - AIDS Healthcare Foundation
- UNLV
- Hemophilia clinics



# Introduction to 340B



- According to our best survey data, the 340B program is worth 16% more than the health center program grant to the average community health center
- Health centers in Nevada received more than \$23.1 million in base grants in 2023
- The estimated value of 340B savings to the state's health centers is nearly \$27 million





## 340B Contract Pharmacies

- In order to carry out the mission of safety net providers and to provide convenience for patients, Covered Entities may contract with private pharmacies to dispense 340B drugs—these are known as Contract Pharmacies



# 340B Contract Pharmacies

## Covered Entity

## Contract Pharmacies

Banner Churchill Community Hospital	5
Battle Mountain General Hospital	1
Boulder City Hospital	14
Carson Tahoe Regional Healthcare	29
Carson Valley Health	9
Grover C. Dils Medical Center	2
Humboldt General Hospital	4
Pershing General Hospital	4
Renown Regional Medical Center	71
University Medical Center	181
William Bee Ririe	5



# 340B Contract Pharmacies

## Ryan White Providers

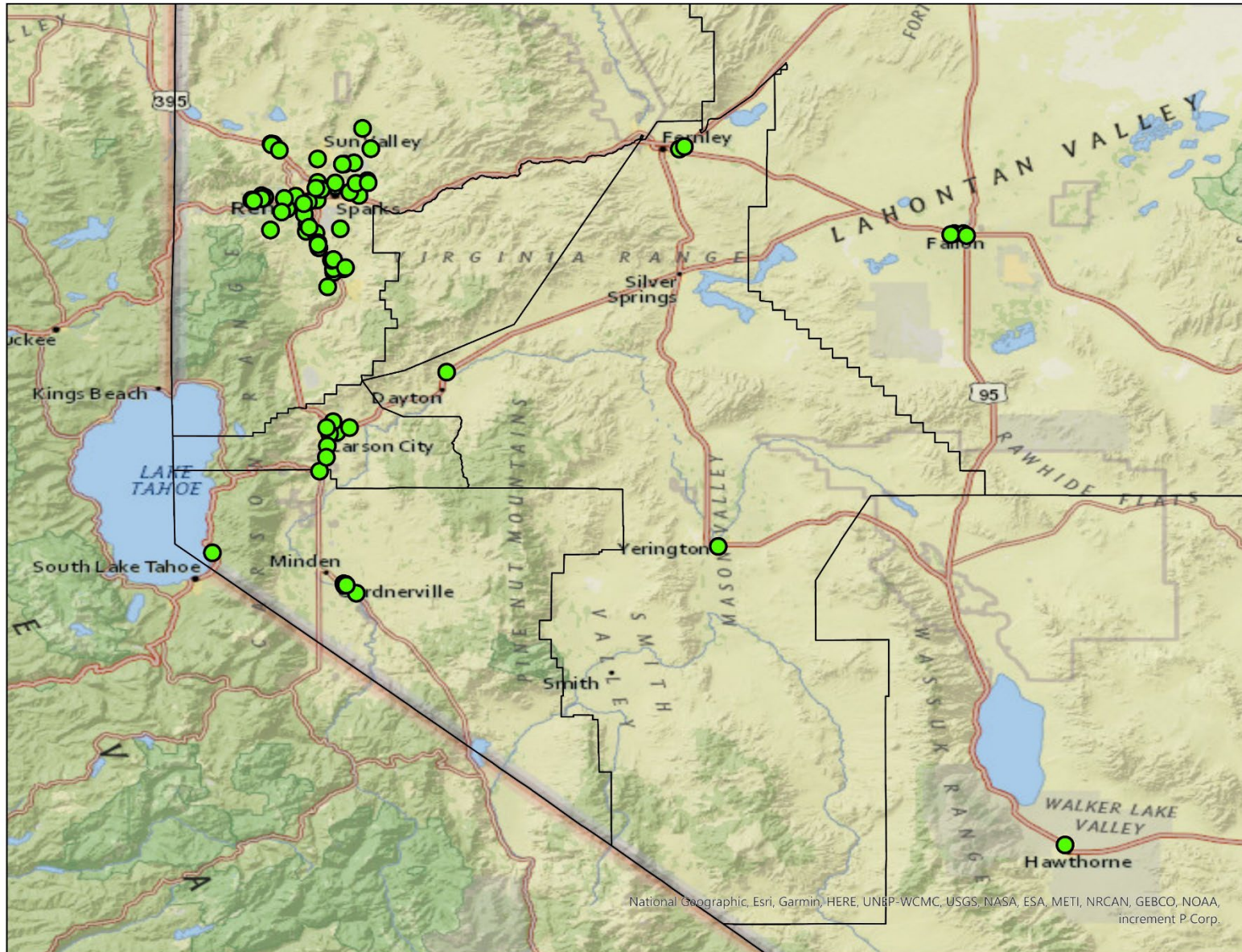
## Contract Pharmacies

AIDS Healthcare Foundation	45
Southern Nevada Health District	38
Northern Nevada HOPES	46
DPBH	20



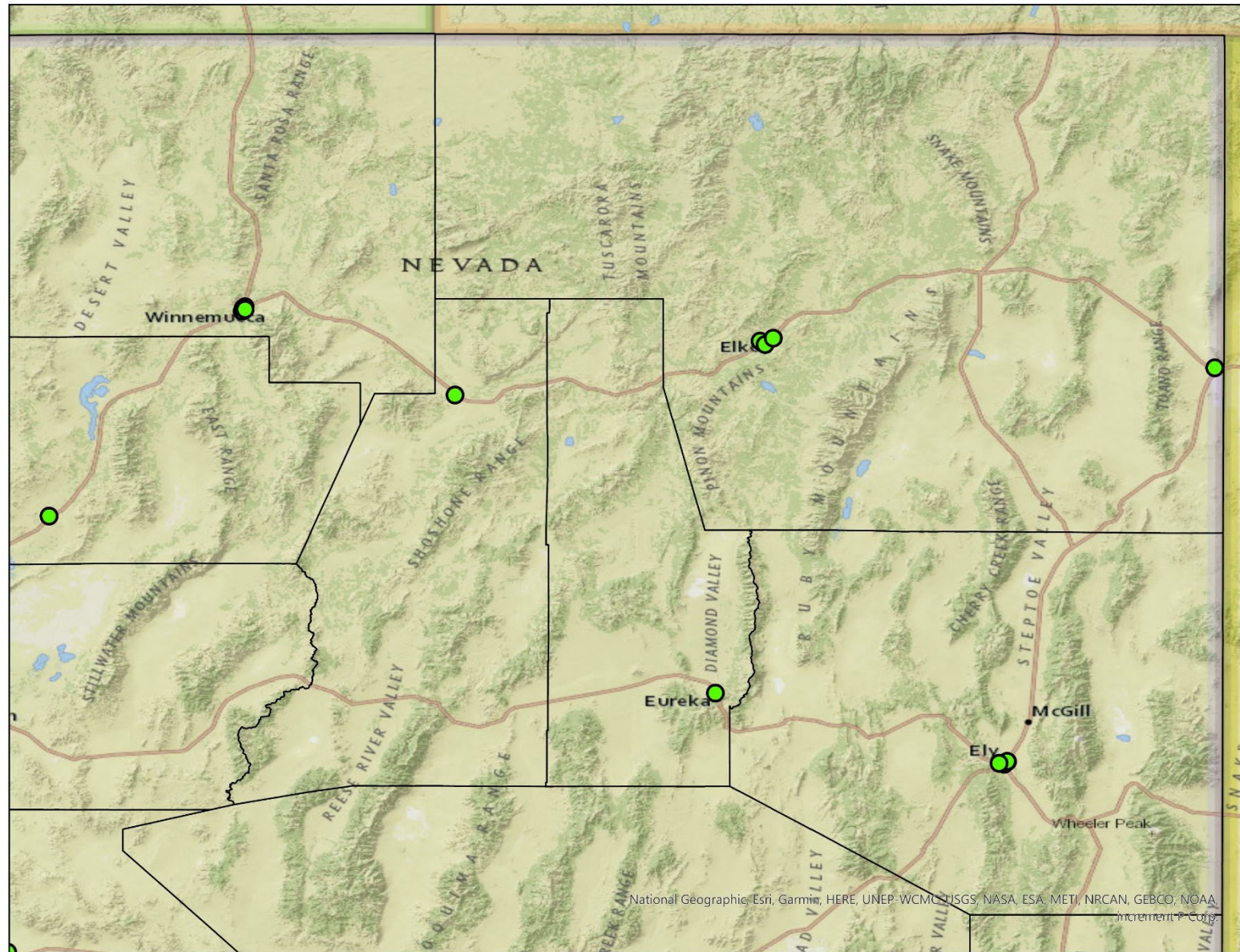


# 340B Contract Pharmacies



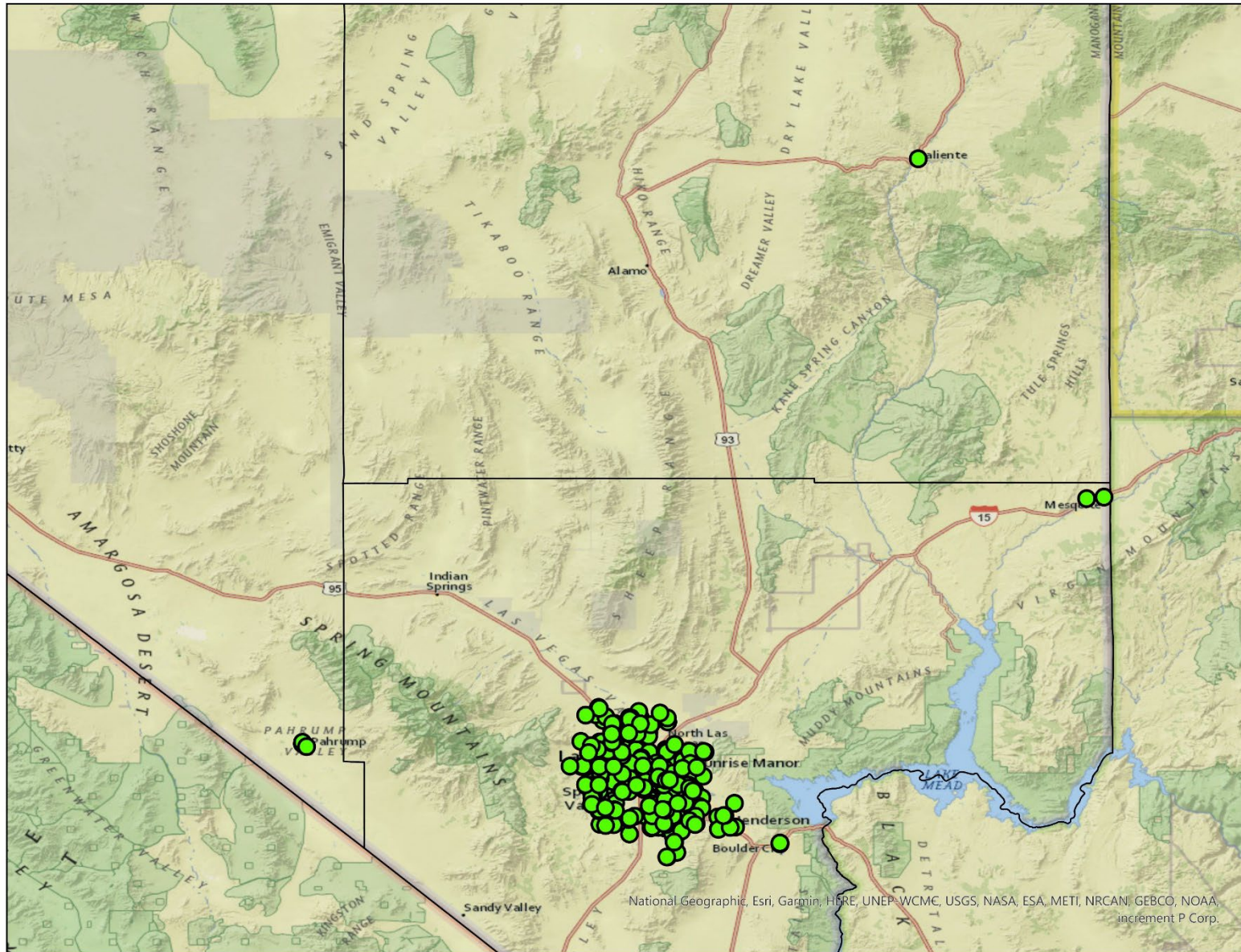


# 340B Contract Pharmacies



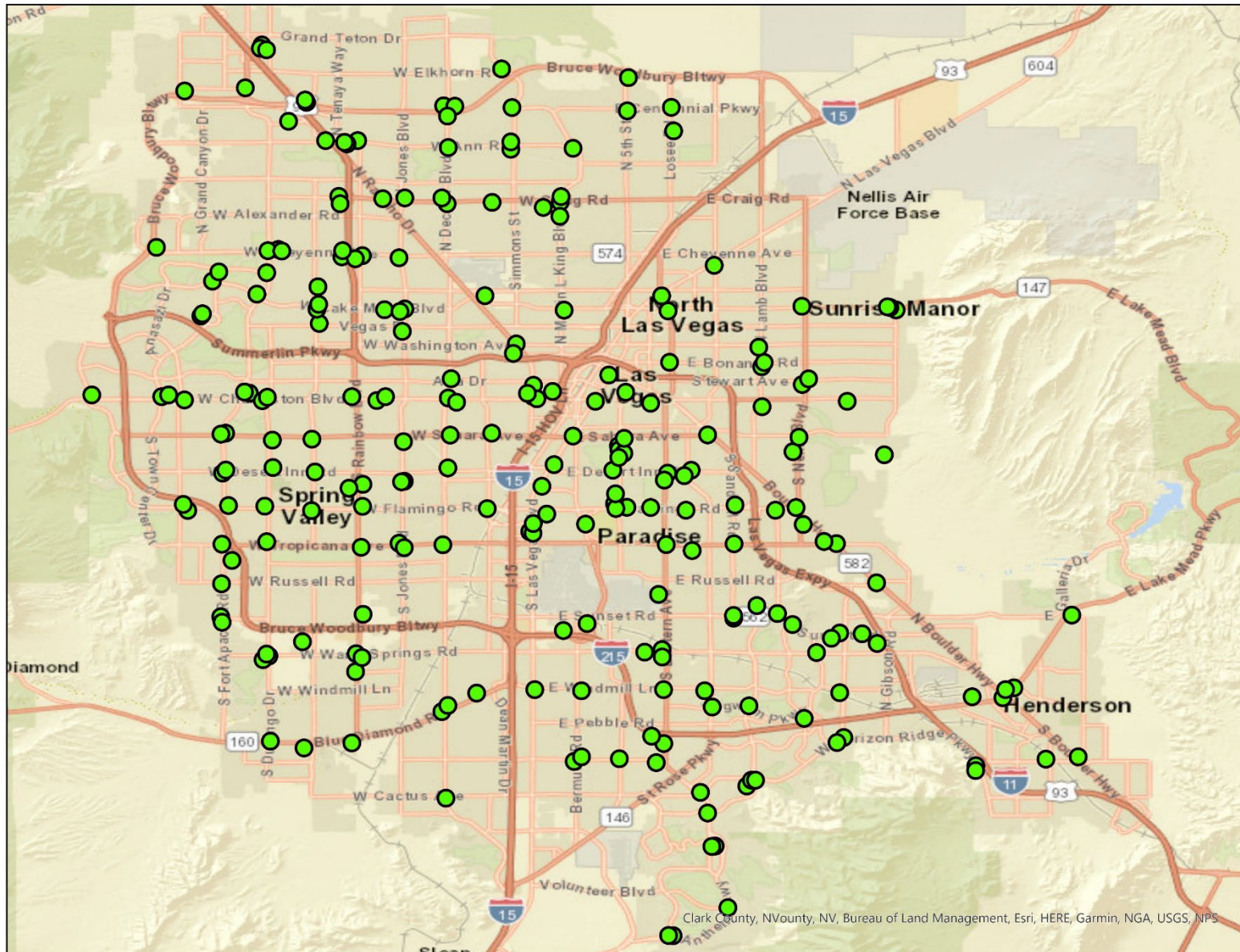


# 340B Contract Pharmacies





# 340B Contract Pharmacies



## 340B—The Problem

- Drug makers have long sought to limit the volume of product sold at 340B prices
  - Reaction to payers capturing savings—Nevada fixed this problem in the 2023 Legislative Session by requiring payers to pay Average Acquisition Cost
- Strategy now is to refuse to ship drugs to a contract pharmacy, to restrict CEs to only one contract pharmacy, and/or requiring onerous and expensive data submissions in order to dispense drugs at a contract pharmacy



## 340B—The Solution

- Renown proposed a contract pharmacy protective statute to the Interim Commerce and Labor Committee, which approved a BDR
- NVPCA recommended following the tactic of Louisiana to enact protections in the Unfair Trade Practices section of NRS
  - Any alleged violations would be prosecuted by the Attorney General



# Questions



Steven Messinger  
[smessinger@nvpc.org](mailto:smessinger@nvpc.org)



Nevada Association of Counties

Date Created: November 22, 2024

Last Date Reviewed/Revised: November 22, 2024

JOB TITLE: Health & Human Services Manager

SUMMARY: The NACO Health & Human Services Manager serves as a link between Nevada's county governments and various health and human services agencies, ensuring effective advocacy, coordination, and collaboration to address community needs. This role involves supporting county commissions, human services directors and staff, public guardians, county health officers and local Boards of Health, and public and behavioral health coordination efforts within Nevada's counties.

FLSA Status: Exempt

DEFINITION: The person in this position serves under general supervision of the NACO Executive Director and the NACO Board and will provide support, coordination, and government relations support on health and human services initiatives in Nevada's counties.

DEFINITION OF POSITION: This is a single position responsible for the duties outlined in this job description. An employee in this position is "at-will", serving at the pleasure of the NACO Executive Director.

ESSENTIAL FUNCTIONS:

Government Affairs and Legislative Advocacy:

- Under the direction of the Executive Director advocate on behalf of Nevada's counties on priority issues related to human services and county health, by monitoring, tracking, and analyzing proposed state and federal legislation and regulations; assisting with the development of proposed legislation; testifying before state legislative bodies; and networking with stakeholders and policy makers.
- Provide policy analysis to assess potential impacts of legislative changes on county health and human services operations;



- Together with NACO leadership, NACHSA, County and District Health Officers, and county government affairs liaisons, represent county health and human services in meetings, hearings, and other forums with government officials and agencies, including providing testimony and presentations to legislative bodies and committees as needed;
- Advocate for county health and human services priorities, including for the allocation of resources to support local programs and initiatives.

#### Human Services Support:

- Establish and maintain effective working relationships with government officials, agencies, and other stakeholders to facilitate communication and collaboration efforts between local and state elected officials, the State of Nevada, the Nevada Association of County Human Service Administrators (NACHSA), county public guardians, and human services agencies;
- Support intercounty and interagency coordination of programs and initiatives aimed at addressing social welfare needs, such as housing assistance, food security, and employment services.
- Serve as NACO liaison to the Nevada Continuums of Care (CoC), monitoring for opportunities to improve system efficiency and effectiveness, and therefore alleviate the burden to counties as the nation's safety net.
- Provide technical assistance to County Human Services Directors and their teams, including research on best practices and national trends, data collection and analysis, and support for community needs assessments and improvement plans to ensure alignment with Community Services Block Grant (CSBG) and Community Action Agency (CAA) requirements.
- Collaborate with county leadership, law enforcement, healthcare providers, and community organizations to enhance the continuum of care for individuals with behavioral health needs including coordination with the Fund for Resilient Nevada and Attorney General's Office regarding opioid litigation funding and opioid pandemic abatement strategies.

#### Public Health Support:

- Support local Boards of Health, County Health Officers, and county leadership and public health staff and their partners with intercounty, public health agency, and elected official coordination.
- Collaborate with public health agencies to develop and implement initiatives aimed at promoting community health and preventing disease in alignment with county-level health promotion goals and priorities.
- Assist in the coordination of public health campaigns and outreach efforts, including vaccination drives, health screenings, and health education programs.
- Provide support for emergency preparedness and response efforts related to public health crises, such as pandemics or natural disasters.
- Analyze public health data and trends to inform decision-making and policy development within county government.

## QUALIFICATIONS FOR EMPLOYMENT

**Special Requirements:** Possession of a valid driver's license or alternative means of travel.

**Education and Experience:** Any combination of training, education and experience that would provide the required knowledge and abilities. A typical way to gain the required knowledge and ability is:

Bachelor's degree or higher in the health sciences, social work, public administration, social sciences or closely-related field AND five (5) years of experience in a social services agency environment or a health/social sciences or related field which involved analysis of public health data, identification of public health needs, and the development of public health reports, policies, and programs; OR seven (7) years of experience in government relations, public policy, or a related field, preferably within the health and human services sector; OR an equivalent combination of education, training, and experience.

### Knowledge, Skill and Ability

#### Knowledge of:

- Public health policies and programs
- Principles, practices, and resources for social service provision in an urban/suburban/rural community setting
- Socioeconomic, cultural and community factors related to the provision of human services.
- Descriptive statistics and research methods utilized to analyze health-related data and implement public health planning activities
- Funding sources and their requirements for social service programs
- Knowledge of local, state, and federal laws and regulations governing health and human services programs. (With a priority for an understanding and knowledge of Nevada)
- The organization and management of public health agencies and delivery systems
- Basic knowledge of government finance and grant development
- Legislative processes at the local, state, and federal levels (With a priority for understanding and knowledge of the Nevada Legislative Process, and Local Government in Nevada)
- Techniques for tracking and analyzing legislation

#### Ability to:

- Assimilate a large volume of information and write concise, well written, logical summaries of the issues and analytical reports on health and human services issues and programs;
- Build and maintain effective relationships with government officials and stakeholders
- Work independently with a heavy workload under the pressure of deadlines;
- Develop and implement program goals and objectives;
- Exchange ideas and information with others to formulate policies and programs and/or arrive jointly at decisions or solutions;

- Establish and maintain cooperative working relationships with county and state elected and appointed officials, county staff, and coworkers as well as those persons or groups who might be impacted by Association decisions;
- Understand trends based on existing data and the application of statistical techniques;
- Make oral presentations to provide information or explain procedures and policies pertaining to health and human services plans;
- Attend and participate in meetings and working groups.

#### Skills Preferred:

- Stakeholder Engagement: Skill in building and maintaining relationships with government officials, regulatory bodies, and key stakeholders.
- Interpersonal Communication: Skill in effective verbal and written communication.
- Public Speaking and Presentation Skills: Proficiency in presenting information and policy positions to varied audiences, including government officials, legislators, community stakeholders, and advocacy groups.
- Public Policy Writing: Skill in drafting policy briefs, position papers, and regulatory comments that clearly communicate county perspectives on key issues pertaining to health and human services.
- Policy Analysis: Skill in analyzing proposed legislation, regulations, and policies to assess potential impact to counties.
- Analytical Thinking: Skill in interpreting complex policy and legislative language and its implication, allowing for informed, strategic recommendations.
- Conflict Resolution: Skill in resolving issues diplomatically and effectively when there are differing perspectives or challenging stakeholder relationships.

#### Physical and Mental Requirements:

The physical and mental/intellectual requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. Strength, dexterity, and coordination to use keyboard and video display terminal for prolonged periods. Strength and stamina to bend, stoop, sit, and stand for long periods of time. Dexterity and coordination to handle files and single pieces of paper; occasional lifting of files, stacks of paper or reports, references, and other materials. Some reaching for items above and below desk level. Some bending, reaching, squatting, and stooping to access files and records is necessary. The manual dexterity and cognitive ability to operate a personal computer using word processing and databases. Strength and stamina to be sedentary; ability to effectively interpret reports, financial data, and maps; ability to interact professionally, communicate effectively, and exchange information accurately with all internal and external customers; strength and stamina to drive long distances and to perform occasional light lifting, reaching, bending, and standing for long periods. Ability to appropriately handle stress and interact with others, including supervisors, coworkers, clients, and customers. Regular and consistent punctuality and attendance.

Working Conditions: Work is performed under the following conditions: Position functions indoors in an office-type environment where most work is performed at a desk. Generally clean work environment with limited exposure to conditions such as dust, fumes, odors, or noise; frequent interruptions of planned work activities by telephone calls, office visitors, and response to unplanned events. Additionally, this position will require travel to our member counties, in state, but it can be frequent. A minimum of 20% of this type of travel would be expected and required.

DRAFT

**2025 BUDGET DESCRIPTIONS**  
**\*\*DRAFT\*\* – NACO Board of Directors Meeting**  
**November 22, 2024**

**NACO REVENUES**

**MEMBERSHIP DUES:** The 2025 NACO membership dues for all counties are calculated to be a total of \$638,356. The 2024 membership dues were \$387,258, in addition to a Public Lands Assessment of \$155,980, for a total of \$543,238. 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 2025 dues are based upon the FY23 audited S-1 revenues for each county and the 2023 certified population figures. Additionally, given the outstanding public lands advocacy since the addition of a Natural Resources Manager, NACO staff is including the former public lands assessments into the base dues amount. These dues have been designed to be manageable, fair and equitable and reflective of our collective county association. This is the first proposed dues increase since 2014.

**HEALTH AND HUMAN SERVICES ASSESSMENT DUES:** This revenue calculation is based on the equivalent of a percentage, as determined by the Board, of 2% for 2025, and 4% for 2026, of the most recent non-federal share of the County Medicaid Long Term Care Program payment made to each county. This proposed assessment contributes to the expense of NACO's Health and Human Services Manager position. NACO supports counties on Health and Human Services related policy issues. The assessment is capped at no more than \$15,000 per member county and ultimately will be phased in over two years.

**SPECIAL NOTE ABOUT DUES FOR 2025:** The Association continues to aim to provide top-level service, member resources and advocacy on issues that affect our counties most. Most member counties experienced stable membership dues even with this increased level of service, some counties will even see a decrease in dues. There will be increases as we transition the *current* Public Health Coordination position to a sustainable Health and Human Services Position. NACO staff contemplated numerous funding basis, and ultimately settled on the IAF Medicaid Match Refunds that NACO secured as direct payments to counties, while these funds cannot be used directly to pay for the increased assessment, we are basing this assessment on the sustainable funding source. NACO staff is proposing a balanced, non-excessive, funding amount of 2% in 2025 with NACO covering the remaining investment of the position through expiring grant funds and interest earnings. In 2026 the full assessment will be levied at 4%, we believe this is the fairest to counties as you navigate budgets for upcoming years. NACO staff will continue to explore non-dues revenue sources, through the community partnership program and our National Programs as outlined below, to fund the association.

**COMMUNITY PARTNERSHIP PROGRAM:** The NACO Board approved a community partnership program, and while we expect to see robust revenue from this program, we are budgeting \$50,000 in revenue for 2025. We believe this is a reasonable projection and remains the same as the projection from 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 2025 is projected to be \$80,000, which is the same as 2024. This year we had another record for attendance at the NACO Annual Conference. We believe that keeping the \$80,000 revenue projection for 2025 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 2024. NACO continues to see increased investment income as a result of the cash management program with Nevada State Bank in 2023.

**NATIONAL PROGRAMS:** Through agreements entered 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 2024, which is \$5,000.

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## **NACO EXPENSES**

**STAFF SALARIES AND BENEFITS:** The 2025 budget calls for a full-time NACO staff of five: Executive Director, Government Affairs Manager, Health and Human Services Manager, Natural Resources Manager and Office Manager. Salaries for NACO employees are \$481,005 to reflect investment in staff and includes salary increases for 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 as 2024. NACO employees are provided with life insurance, health, dental and vision insurance. The 2025 budget reflects a slight 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. The grant funding for that position is expiring in 2025, as is reflected in the proposed budget. NACO will continue to show the grant expenses and revenue reimbursements separately in financial statements for grant tracking purposes.

**WORKER'S COMP/FICA:** Workers' Compensation is provided under the Public Agency Insurance Pool. The 2025 budget amount is \$20,000. The budgeted amount for 2024 was \$12,000, we have chosen to increase this amount given increased salary costs, and the expiring public health grant.

**AUDIT:** \$9,600 is budgeted for our independent auditor, Michael Bertrand, to conduct the 2024 NACO Audit. This is a slight increase from 2024.

**BOARD MEETINGS:** \$8,000 is allocated for expenses related to 2025 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 2025. This expense item is the same amount as 2024.

**BUILDING CAPITAL IMPROVEMENT PROGRAM:** \$10,000 is budgeted for improvements and repairs to the historic NACO office building. Given the investments approved by the Board in 2024, a reduction in this budget expense category was warranted. There will be ongoing operating expenses and that is included in the *Building Operating Expenses* Category.

**BUILDING OPERATING EXPENSES:** \$20,000 is budgeted for taxes, utilities, landscaping/snow removal, janitorial services, and minor maintenance and repairs. This expense item is the same amount from 2024.

**CONFERENCE EXPENSE:** \$40,000 is allocated for the 2025 NACO Annual Conference which will be in a to-be-determined location, most likely an urban county. This is a slight increase from 2024 and would reflect increased travel costs for NACO staff.

**COUNTY LEADERSHIP INSTITUTE:** \$3,500 is allocated in 2025 to support attendance for one participant in the National Association of Counties, County Leadership Institute training program. This is the same as 2024.

**DONATIONS/SPONSORSHIPS:** \$500 is being proposed for donations during 2024 to support other groups affiliated with the mission of NACO. This is a decrease from last year as this expense item has been underutilized for a number of budget years.

**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:** \$3,000 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 2024 and as NACO transitions to a cloud-based system, we will look to reduce this in coming years as we will no longer have the need for file server equipment.

**INTERNET SERVICE:** The cost for internet service for the NACO office, including in the NACO Conference room in 2025 is projected to be \$9,000, this is the same as 2024.

**LEGISLATIVE EXPENSES:** \$25,000 is requested for legislative expenses during 2025 to support active dialogue with members of the legislature and lobbying team efforts on behalf of the membership. This represents an increase in this budget category as 2025 is a legislative year and reflects increased engagement and staff expense for the 82<sup>nd</sup> Session of the Nevada Legislature.

**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 covers 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 \$5,000 which is a slight increase from 2024.

**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 2024.

**POSTAGE:** \$500 is allocated for postage, which is the same amount budgeted for 2024.

**PRINTING:** \$500 is allocated for general printing, the same amount budgeted in 2024.

**PROFESSIONAL SERVICES:** \$12,000 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:** \$1,500 is allocated for special studies including but not limited to technical studies related to legislative issues and legal research and litigation. This is a reduction from 2024 and reflects higher expenses in other budget categories. This budget category has gone unused for multiple budget cycles.

**STAFF TRAVEL:** \$20,000 is allocated for NACO staff travel for 2025, this is a decrease from 2024. 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. NACO staff will see reduced travel for 2025, given the amount of time dedicated to the Legislative Session, and the budget expense reduction reflects this.



**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:** \$2,000 is budgeted for 2025, this is a reduction, given that the NACO vehicle should see reduced maintenance costs after the approval by the Board in 2024 to purchase a replacement vehicle..

**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 2024.

**W.I.R. DUES:** \$9,000 is budgeted for WIR annual dues for 2025.

**BUDGET SUMMARY:**

This proposed balanced budget reflects prudent fiscal management with estimated revenues totaling \$942,526 and estimated expenses of \$944,242 resulting in a balanced budget. This budget reflects increased investment in staff salaries, modernization and streamlining of our dues structure, increased support on policy advocacy, and additional statewide, full time, engagement with the Nevada Legislature. We appreciate the Board's support of NACO and the work we do to support the membership and the citizens of this State.

## 2025 NACO Budget - DRAFT

BEGINNING NET POSITION                      \$ 1,374,551

### REVENUES

Membership Dues	\$638,356
Health and Human Services Assessment	\$84,170
Community Partnership Program	\$50,000
Conference Revenue	\$80,000
IAF Administration Contract	\$70,000
Interest & Investment Income	\$15,000
National Programs	\$5,000

<b>Projected Total Revenues</b>	<b>\$942,526</b>
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<b>Total Available Resources</b>	<b>\$2,317,077</b>
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### EXPENSES

Staff Salaries	\$481,005
Benefits	
PERS	\$161,137
Health/Dental/Vision/Life Insurance	\$43,000
Workers Comp/FICA	\$20,000
Audit	\$9,600
Board Meetings	\$8,000
Building Capital Projects	\$10,000
Building Operating Expenses & Repairs	\$20,000
Conference Expenses	\$40,000
County Leadership Institute	\$3,500
Donations/Sponsorships	\$500
Equipment Lease & Maintenance	\$4,500
Equipment Purchases	\$4,500
IT Support	\$3,000
Internet Service	\$9,000
Legislative Expenses	\$25,000
Liability & Auto Insurance	\$5,500
Member Services	\$5,000
Office Supplies	\$3,500
PEHB Liability	\$6,000
Postage	\$500
Printing	\$500
Professional Services	\$12,000
Publications/Dues/Registration Fees	\$4,000
Representative Travel	\$15,000
Special Studies/Litigation/Legal Fees	\$1,500
Staff Travel	\$20,000
Telephone	\$7,000
Vehicle Registration Maintenance	\$2,000
Web-based Hosting & Subscription Software	\$10,000
WIR Dues	\$9,000

<b>Projected Total Expenses</b>	<b>\$944,242</b>
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<b>Net Income (Loss)</b>	<b>-\$1,716</b>
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<b>Estimated Net Position</b>	<b>\$1,372,835</b>
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**Nevada Association of Counties**  
**Budget Presentation 2025 Budget**  
**Dec-24**

**REVENUES**

	2023 Actual	2024 Est	2025 Budget	\$ Change	% Change
Membership Dues	\$ 539,668	\$ 543,238	\$ 638,356	\$ 95,118	17.5%
Health and Human Services Assessment	\$ -	\$ -	\$ 84,170	\$ 84,170	0.0%
Community Partnership Program	\$ -	\$ 50,000	\$ 50,000	\$ -	0.0%
Conference Revenue	\$ 99,068	\$ 80,000	\$ 80,000	\$ -	0.0%
IAF Administration Contract	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.0%
Interest & Investment Income	\$ 86,359	\$ 15,000	\$ 15,000	\$ -	0.0%
National Programs	\$ 19,064	\$ 5,000	\$ 5,000	\$ -	0.0%
Grant Award	\$ 214,153				
<b>Projected Total Revenues</b>	<b>\$ 1,028,312</b>	<b>\$ 763,238</b>	<b>\$ 942,526</b>	<b>\$ 179,288</b>	<b>23.5%</b>

**EXPENSES**

	2023 Actual	2024 Est	2025 Budget	\$ Change	% Change
Staff Salaries	\$ 558,010	\$ 339,455	\$ 481,005	\$ 141,550	41.7%
Benefits					
PERS	\$ 174,133	\$ 113,717	\$ 161,137	\$ 47,420	41.7%
Health/Dental/Vision/Life Insurance	\$ 32,378	\$ 43,200	\$ 43,000	\$ (200)	-0.5%
Workers Comp/FICA	\$ 14,943	\$ 12,000	\$ 20,000	\$ 8,000	66.7%
Audit	\$ 9,625	\$ 9,500	\$ 9,600	\$ 100	1.1%
Board Meetings	\$ 3,542	\$ 8,000	\$ 8,000	\$ -	0.0%
Building Capital Projects	\$ 21,363	\$ 20,000	\$ 10,000	\$ (10,000)	-50.0%
Building Operating Expenses & Repairs	\$ 35,485	\$ 20,000	\$ 20,000	\$ -	0.0%
Conference Expenses	\$ 42,636	\$ 38,000	\$ 40,000	\$ 2,000	5.3%
County Leadership Institute	\$ 1,800	\$ 3,500	\$ 3,500	\$ -	0.0%
Donations/Sponsorships	\$ 500	\$ 1,500	\$ 500	\$ (1,000)	-66.7%
Equipment Lease & Maintenance	\$ 2,820	\$ 4,500	\$ 4,500	\$ -	0.0%
Equipment Purchases	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
IT Support	\$ 536	\$ 2,500	\$ 3,000	\$ 500	20.0%
Internet Service	\$ 8,753	\$ 9,000	\$ 9,000	\$ -	0.0%
Legislative Expenses	\$ 16,509	\$ 12,000	\$ 25,000	\$ 13,000	108.3%
Liability & Auto Insurance	\$ 7,074	\$ 5,500	\$ 5,500	\$ -	0.0%
Member Services	\$ 2,388	\$ 5,000	\$ 5,000	\$ -	0.0%
Office Supplies	\$ 4,326	\$ 3,500	\$ 3,500	\$ -	0.0%
PEHB Liability	\$ 2,406	\$ 6,000	\$ 6,000	\$ -	0.0%
Postage	\$ 470	\$ 500	\$ 500	\$ -	0.0%
Printing	\$ 500	\$ 500	\$ 500	\$ -	0.0%
Professional Services	\$ 17,398	\$ 15,500	\$ 12,000	\$ (3,500)	-22.6%
Publications/Dues/Registration Fees	\$ 2,501	\$ 4,000	\$ 4,000	\$ -	0.0%

Representative Travel	\$ 14,010	\$ 15,000	\$ 15,000	\$ -	0.0%
Special Studies/Litigation/Legal Fees	\$ 1,500	\$ 5,000	\$ 1,500	\$ (3,500)	-70.0%
Staff Travel	\$ 15,852	\$ 30,000	\$ 20,000	\$ (10,000)	-33.3%
Telephone	\$ 3,623	\$ 7,000	\$ 7,000	\$ -	0.0%
Vehicle Registration Maintenance	\$ 1,723	\$ 3,000	\$ 2,000	\$ (1,000)	-33.3%
Web-based Hosting & Subscription Software	\$ 4,469	\$ 10,000	\$ 10,000	\$ -	0.0%
WIR Dues	\$ 7,233	\$ 9,000	\$ 9,000	\$ -	0.0%
<b>Projected Total Expenses</b>	<b>\$ 1,013,006</b>	<b>\$ 760,872</b>	<b>\$ 944,242</b>	<b>\$ 183,370</b>	<b>24.1%</b>
<b>Net Income (Loss)</b>	<b>\$15,306</b>	<b>\$2,366</b>	<b>-\$1,716</b>		

<b>Estimated Ending Balance</b>	<b>\$ 1,372,185</b>	<b>\$1,374,551</b>	<b>\$1,372,835</b>
<b>% Of Total Expenses</b>	<b>135.5%</b>	<b>180.7%</b>	<b>145.4%</b>

# 2025 NACO Dues Schedule With HHS ASSESSMENT **\*\*DRAFT\*\***

County	Revenue Component		Population Component <sup>(2)</sup>			Public Lands Component		HHS Component	2025 Dues <sup>(3)</sup>	2024 Dues	Change
	FY 23 <sup>(1)</sup> Audited Revenues	Base Assessment	2022 Certified Population	Per Capita Assessment	Population Assessment	2024 County PILT Payment	Public Lands Assessment (0.75%)	Based on 2024 IAF County Match Refunds <sup>(4)</sup>			
Carson City	142,632,726	\$21,500	58,923	0.06	\$3,535	\$139,711	\$1,048	\$14,247	\$40,330	\$26,047	\$14,283
Churchill	63,933,707	\$18,000	26,940	0.08	\$2,155	\$2,973,815	\$22,304	\$4,595	\$47,054	\$39,929	\$7,125
Clark	4,918,299,775	\$24,500	2,361,285	0.03	\$70,839	\$4,409,260	\$33,069	\$15,000	\$143,408	\$127,713	\$15,695
Douglas	111,923,128	\$21,500	54,343	0.06	\$3,261	\$850,998	\$6,382	\$2,472	\$33,615	\$31,043	\$2,572
Elko	81,509,892	\$21,500	57,538	0.06	\$3,452	\$4,398,821	\$32,991	\$5,993	\$63,936	\$57,875	\$6,061
Esmeralda	8,889,112	\$6,500	1,067	0.15	\$160	\$167,517	\$1,256	\$304	\$8,221	\$7,917	\$304
Eureka	29,949,846	\$13,000	1,776	0.15	\$266	\$419,468	\$3,146	\$60	\$16,473	\$16,423	\$50
Humboldt	40,148,063	\$15,500	17,696	0.1	\$1,770	\$2,226,439	\$16,698	\$3,763	\$37,731	\$33,990	\$3,741
Lander	30,833,707	\$13,000	6,121	0.12	\$735	\$1,265,138	\$9,489	\$2,134	\$25,357	\$25,727	-\$370
Lincoln	11,861,905	\$8,500	4,808	0.15	\$721	\$1,009,155	\$7,569	\$2,609	\$19,398	\$16,814	\$2,584
Lyon	70,812,556	\$21,500	63,179	0.06	\$3,791	\$2,773,741	\$20,803	\$7,454	\$53,548	\$45,930	\$7,618
Mineral	13,984,629	\$8,500	4,842	0.15	\$726	\$928,863	\$6,966	\$975	\$17,168	\$16,197	\$971
Nye	77,877,561	\$21,500	52,479	0.06	\$3,149	\$4,100,393	\$30,753	\$5,234	\$60,635	\$55,333	\$5,302
Pershing	18,873,672	\$10,500	7,464	0.12	\$896	\$1,265,138	\$9,489	\$2,896	\$23,780	\$20,870	\$2,910
Storey	38,957,086	\$15,500	4,454	0.15	\$668	\$48,440	\$363	\$17	\$16,548	\$14,027	\$2,521
Washoe	693,905,059	\$24,500	508,759	0.03	\$15,263	\$4,472,019	\$33,540	\$15,000	\$88,303	\$73,089	\$15,214
White Pine	33,185,346	\$13,000	10,005	0.1	\$1,001	\$1,547,289	\$11,605	\$1,417	\$27,022	\$25,805	\$1,217
<b>Total</b>	<b>\$6,387,577,770</b>	<b>\$278,500</b>	<b>3,241,679</b>		<b>\$112,387</b>	<b>\$32,996,205</b>	<b>\$247,472</b>	<b>\$84,170</b>	<b>\$722,526</b>	<b>\$540,248</b>	<b>\$87,797</b>

(1) From Audited 5-1 Revenues

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

(3) Includes former PL Assessment ~ which is now base dues and HHS Assessment

(4) Includes capping to 15k of assessment.



# FOUNDATIONAL PUBLIC HEALTH SERVICES

## *FOUNDATIONAL PUBLIC HEALTH SERVICES IN NEVADA'S COUNTIES*

The purpose of the Foundational Public Health Services assessment, conducted by NACO in partnership with UNR Extension, is to provide Nevada's suburban, rural, and frontier county governments, community partners, and public health authorities with a baseline of public health services in their county and their region utilizing a nationally recognized framework. The assessment results provide local infrastructure data that can be analyzed alongside local health indicators and community health needs assessments to support strategic decision-making for community health improvement.



The [Foundational Public Health Services](#) framework was developed through the Public Health Accreditation Board (PHAB) with input from health department leadership across the country.

The use of the national Foundational Public Health Services model enables local and state public health agencies in Nevada to benchmark progress with other states, leverage data to secure federal funding for targeted improvement efforts, and more robustly consider Nevada's public health policy and infrastructure from a national perspective.

Click [HERE](#) to download the full report.

# BY-LAWS OF THE NEVADA ASSOCIATION OF COUNTIES

Adopted *New Date*

## ARTICLE I

### NAMES AND DEFINITIONS

SECTION 1. NAME. This organization shall be known as “Nevada Association of Counties.”

SECTION 2. DEFINITIONS. The terms defined in this section shall have the meanings given unless otherwise provided or indicated by context:

Sub. 1. “Association” means the Nevada Association of Counties.

Sub. 2. “Board” means the Board of Directors of the Association.

Sub. 3. “Commissioner” means any duly elected, **appointed**, qualified, sitting county commissioner or Carson City Supervisor.

Sub. 4. “County” means any county unit or government in the State of Nevada and includes Carson City.

Sub. 5. “Member County” means any county of the State of Nevada that pays the annual membership fee established by the Association.

Sub. 6. “Affiliate” means any organization whose membership consists predominately of county officials or employees that seek formal recognition as being associated with the Association and has been approved by the Board. Examples of “Affiliates” are Nevada Assessors Association, County Fiscal Officers Association and Nevada Association of County Human Services Administrators.

Sub. 7. “Associate Membership” means any entity, company, organization or individual that is not a member county or county official or employee that wishes to be involved with the Association with no voting rights.

Sub. 8. “Government Partner” means a non-voting affiliated organization not primarily comprised of elected officials. Examples of “Government Partner” are general improvement districts, regional water authorities, and public works associations.

## **ARTICLE II**

### **OBJECTIVES AND PURPOSES**

**SECTION 1. OBJECTIVE.** The Core belief of the Association is that counties, being general purpose government entities encompassing both unincorporated and incorporated areas and thereby providing services to all people within the State, should exercise initiative and leadership and assume responsibility in dealing with the problems and needs requiring attention and action on a statewide basis. The Mission Statement for the Nevada Association of Counties shall be:

To encourage county government to provide services that will maximize efficiency and foster public trust in county government.

**SECTION 2. PURPOSES.** The purposes of the Association shall include but are not limited to the following:

**Sub. 1.** To enhance the working relationships within county government; to strengthen the communication with federal, state and private organizations; to identify and solve common problems; to promote effective and efficient government; and to provide a forum for determining the long range goals for county government.

**Sub. 2.** To provide training and educational programs for local government officials and other members of the private and public sector.

**Sub. 3.** To provide ways and means whereby elected and appointed county officials may interchange information, ideas and experiences and to obtain expert advice.

**Sub. 4.** To provide the Legislature, other units of government and the public with necessary information about county government and the means by which it may be improved.

**Sub. 5.** To rent, purchase, and otherwise own or hold real estate or other property, including beneficial interest therein either solely or jointly with other organizations to house staff; to assess and collect dues; to contract with governmental units, persons, firms, or other organizations to procure or provide services or to perform functions by either contracting party or jointly and to pay or receive money therefore; and to do all such other things as are incidental and proper or reasonable and desirable to carry into effect the purposes of the Association.

## **ARTICLE III**

### **MEMBERSHIP & DUES**

**SECTION 1. MEMBERSHIP.** The Association shall have four classes of membership. The designation of such classes and the qualifications of the members of such classes shall be as follows:



Sub. 1. County Membership. County membership in this Association is available to any county in the State of Nevada which indicates its willingness to cooperate with and support the work of the Association. The Board of Directors may temporarily suspend county membership of any county for non-payment of annual dues that are assessed under Article III, Section 2, Sub. 1., until such dues are paid in full.

Sub. 2. Affiliate Membership. The Board may, upon written application and subject to ratification by the Board, recognize as affiliates of the Association organizations whose membership consist predominately of county officials or county employees. The general purpose of such affiliates shall be to encourage maximum cooperation between the Association and the various county functions, between administrative departments and agencies and between the counties throughout the State. The Board may require for affiliate recognition such conditions as to activities, membership and finances, as it deems appropriate. In no event shall recognized affiliate advocate legislation or other policies as Association policies unless such policies have been approved by the Board as being consistent with the Association's policies and programs.

Sub. 3. Associate Membership. The Board may, upon written application and subject to ratification by the Board, approve the membership. The general purpose of such memberships shall be to encourage maximum cooperation between the Association and private businesses. In no event shall an associate member be able to vote or represent the Association.

Sub. 4. Government Partner Membership. The Board may, upon written application and subject to ratification by the Board, approve the membership. The general purpose of such memberships shall be to broaden the scope of relationships with the non-elected departments of county government that are not directly associated with the formal programs of NACO. In no event shall a Government Partner member be able to vote or represent the Association.

SECTION 2. DUES. The annual membership dues for county membership, affiliate membership and associate membership shall be in accordance with the following:

Sub. 1. COUNTY MEMBERSHIP DUES. The Board of Directors shall determine dues for county membership in the Association in accordance with the formula consisting of a base assessment calculated from the audited revenues of the individual county and a per capita population assessment which is attached to the By-laws as Appendix A, and an additional assessment based on a percentage, as determined by the Board to apply to all counties, equivalent to the most recent federal Payment in Lieu of Taxes (PILT) payment made to each county. **The Board may determine additional dues, based on Association needs. Such dues would be adopted under existing policy and would be reviewed and approved by a majority of Board members during such time as they may be considered. Further, members would be notified thirty (30) days prior to any additional dues or assessments.**

Sub. 2. AFFILIATE DUES. The Board of Directors may, if deemed necessary, determine appropriate dues for affiliate membership in the Association

Sub. 3. ASSOCIATE DUES. The Board of Directors may, if deemed necessary, determine appropriate dues for associate membership in the Association.

Sub. 4. GOVERNMENT PARTNER DUES. The Board of Directors may, if deemed necessary, determine appropriate dues for government partner membership in the Association.

SECTION 3. ASSOCIATION BUDGET AND FISCAL YEAR. The fiscal year of the Association shall begin on the first day of January and end on the last day of December each year. The Board shall adopt an annual budget for the Association prior to the beginning of the fiscal year at a date not later than December 15<sup>th</sup>, **with payment of dues within 90 days.**

## **ARTICLE IV**

### **BOARD OF DIRECTORS**

SECTION 1. GENERAL POWERS. The Board shall have all powers necessary to carry out effectively the management, business and affairs of the Association and such other powers as are necessary and incidental to the performance of the Association's purposes as specified in Article II, Section 2, of these By-Laws.

SECTION 2. BOARD OF DIRECTORS. There shall be organized a Board of Directors composed of the following:

Sub. 1. County Directors. One (1) commissioner from each member county of the Association appointed by their respective governing board. Another commissioner from the same county may serve as an alternate with the same voting rights as the County Director and may exercise the county's voting right in the absence of the County Director.

Sub. 2. NACo Director. Any county commissioner who has been elected to the Board of Directors of the National Association of Counties.

Sub. 3. WIR-NACo Director. Any county commissioner who has been elected to the Western Interstate Region-NACo Board of Directors.

Sub. 4. Association Officers. Any county commissioner who has been elected to the office of the President, President Elect, or Vice President of the Association. The Immediate Past President shall also serve as an Association officer.

Sub. 5. Affiliate Director. One official from any organization who has been granted Affiliate status of the Association's Board of Directors, except that such officials may, upon prior request, vote only on matters related to their Affiliate membership as determined by the Association's President.

Sub. 6. At Large Member of the Executive Committee. Any commissioner who is chosen by a majority of the Board of Directors to serve on the Executive Committee pursuant to Section 3 Article V of the NACO By-Laws.

SECTION 3. TERM OF OFFICE. The term of office for each member of the Board of Directors shall be as follows:

Sub. 1. The term of office for County Directors and Association officers will begin on the first day of January of each year and shall end on December 31 of each year.

Sub. 2. The term of office for NACo Directors shall run for two consecutive years. Each year shall run concurrently with their term of office as appointed by the National Association of Counties Board of Directors.

Sub. 3. The term of office for WIR-NACo Directors shall run concurrently with their term of office as appointed by the National Association of Counties Western Interstate Region Board of Directors.

Sub. 4. Affiliate Directors shall serve for a period of one year or until a successor is appointed by the Affiliate organization.

SECTION 4. DIRECTORSHIP VACANCIES. If for any reason, a vacancy occurs in any directorship, that directorship will remain vacant until such time as filled by the appointing authority.

SECTION 5. OFFICER VACANCIES. If for any reason an Officer of the Association is unable to complete his or her term of office, the office shall be declared vacant. Such vacancy shall be filled as specified in Article V, Section 8.

SECTION 6. VOTING. Except as provided in Article IV, Section 2, Sub. 5, and Sub. 1 of this Section all members of the Board of Directors shall be entitled to one vote.

Sub. 1. If there are more than two (2) members from a county on the Board of Directors, that county shall only have one vote in addition to the vote of the County Director.

SECTION 7. REGULAR MEETING. The President may call the time and place for holding regular meetings of the Board. The Board shall hold at least two (2) regular meetings each year. A written notice of each meeting of the Board shall be required. Such notice shall be transmitted electronically to members at least 10 working days in advance of the meeting and such notice shall be accompanied by an agenda. At the request of a Board member this notification may be given by mailed letter.

SECTION 8. QUORUM. A majority of the County Directors on the Board, which may include alternates, shall constitute a quorum for the transaction of business at any meeting of the Board.

SECTION 9. MANNER OF ACTING. The act of the majority of the Directors present at a meeting of which a quorum is present shall be the act of the Board, unless the act of a greater number is required by law or these By-Laws.

SECTION 10. SPECIAL MEETINGS OF THE BOARD. Special meetings of the Board may be called by or at the request of the President or any nine (9) County Directors. The person or persons authorized to call special meetings of the Board may fix the place within the State of Nevada as a place for holding any special meetings of the Board called by them. Each Director shall receive at least five (5) working days notice of such special meeting.

SECTION 11. DISSOLUTION. The Board may be dissolved at any time by unanimous vote of all the members. Upon dissolution of the Board, the counties then participating shall mutually agree upon the transfer of personnel, division and distribution of assets, outstanding indebtedness and liabilities (including accrued personnel benefits).

# **ARTICLE V**

## **OFFICERS**

**SECTION 1. OFFICERS AND ELECTIONS.** There shall be a President, President Elect, and Vice President of the Association. At the Annual Meeting of the Association, there shall be an election to fill the office of Vice President and any other office previously filled pursuant to Article V, Section 8 of these By-Laws.

**SECTION 2. TERM OF OFFICE.** The term of office for Association officers will begin the first Monday in January of each year and shall end on December 31 of each year.

**SECTION 3. EXECUTIVE COMMITTEE.** The President, President Elect, Vice President and Immediate Past President shall constitute the Executive Committee of the Board of Directors. The Executive Committee may be expanded by a maximum of two (2) At-Large members with one (1) commissioner from each of the two counties with the largest populations chosen by a majority of the Board of Directors if those counties are not otherwise represented on the Executive Committee. If the Immediate Past President is no longer eligible to serve on the Executive Committee pursuant to Article V, Section 4, Sub. 1, the next Immediate Past President who is eligible may serve on the Executive Committee if approved by a majority vote of the Board of Directors. The Executive Committee shall have the authority to act in those circumstances and on those matters as directed by the Board of Directors.

### **SECTION 4. ELIGIBILITY OF OFFICERS.**

**Sub. 1.** Any commissioner from any member county of the Association shall be eligible to serve as an officer of the Association. ~~however they must be a current member of the Board.~~ **Such an individual must be a current member of the Board of Directors.**

**Sub. 2.** In the event that an officer is unable to serve as a commissioner, the term of the office in the Association is deemed to end and the remaining officers shall ascend as provided by Article V, Section 5.

**Sub. 3.** Unless otherwise approved by the Board of Directors, the President of the Association shall not be from the same **member** county in consecutive years.

**Sub. 4.** A former President of the Association shall not be eligible to seek election as an officer, except as Immediate Past President, without prior approval of a majority of the Board of Directors.

**SECTION 5. DUTIES AND ASCENDENCY OF OFFICERS.** The officers shall have the following powers and duties and shall ascend in the following order:

**Sub. 1. President.** The President shall preside at all regular and special Association, Board and Executive Committee meetings. The President shall perform the usual duties as the chief elected officer of the Association and may speak for or on behalf of the Association and Executive Committee. The President, with the concurrence of the Executive Committee, shall make all standing committee appointments and shall be an ex—officio member of all standing and special committees of the Association and Board. The President may sign with any other appropriate officers or designated persons of the Association authorized by the Board, any deeds, mortgages, contracts or any other

instruments which the Board wishes to be executed. The President shall perform all duties incident to the office of President and such other duties as may be prescribed by the Board of Directors from time to time.

Sub. 2. President Elect. The President Elect, if eligible pursuant to Article V, Section 4, shall automatically ascend to the office of President at the end of the term of President Elect. The President Elect shall automatically ascend to the office of President should a vacancy occur in the office of President. In the absence of the President or in the event of an inability or refusal to act, the President Elect shall perform the duties of the President and when so acting, shall have all the powers of and be subject to all restrictions upon the President. The President Elect shall, at the direction of the President, assist the Executive Director in program development for the Institute of Local Government. The President Elect shall serve as Secretary of the Association and perform such other duties as from time to time may be assigned by the President or the Board.

Sub. 3. Vice President. The Vice President, if eligible pursuant to Article V, Section 4, shall automatically ascend to the office of President Elect at the end of the term of Vice President. The Vice President shall automatically ascend to the office of President Elect should a vacancy occur in the office of President Elect. In the absence of the President and President Elect, or in the event of their disability or refusal to act, the Vice President shall have all powers of and be subject to all restrictions upon the President and President Elect. The Vice President shall, at the direction of the President, assist the Executive Director in developing the budget for the Association. The Vice President shall serve as chairperson of the Elections Committee. The Vice President shall perform such other duties from time to time as may be assigned by the President or the Board.

SECTION 6. FISCAL OFFICER. The Board of Directors shall appoint a Fiscal Officer to review the financial records of the Association monthly. The Fiscal Officer shall serve as the Association's Treasurer and be responsible for meeting with the Executive Director quarterly to discuss the financial records and report back to the Board of Directors. The Fiscal officer shall annually review the Association's internal control policy and recommend to the Board of Directors any pertinent changes.

#### SECTION 7. NOMINATION AND ELECTION OF OFFICERS.

Sub. 1. Prior to each Annual Meeting the President shall appoint a Nominating Committee composed of three (3) commissioners from member counties of the Association. The Chair of the committee shall be the Vice President of the Association. The two (2) remaining members of the Committee shall be appointed from those commissioners who have exhibited a knowledge of the Association and its goals; leadership within the Association; and representation within the diverse segments and areas of the Association.

Sub. 2. The Nomination Committee shall recommend a slate of officers that includes a nomination for the Vice President and any other offices filled pursuant to Article V, Section 8 to the general membership 30 days prior to the Annual Conference. Such recommendation shall be transmitted electronically to the Board of Directors of the Association. At the request of Board member this notification may be given by a mailed letter.

Sub. 3. Nomination for Vice President and any office filled pursuant to Article V, Section 8 can also be made during the Annual Business Meeting of the Association. Such nominations are deemed valid even if absent from the slate proposed by the Nominating Committee.

SECTION 8. VACANCIES. If for any reason an office becomes vacant prior to the end of the term of office, the vacancy may be filled by a majority vote of the Board of Directors. Any office filled in this manner must be ratified through the election process at an Association meeting.

## ARTICLE VI

### MANAGEMENT

SECTION 1. PERMANENT OFFICES. The Board shall establish and maintain a permanent office for the Association.

SECTION 2. EXECUTIVE DIRECTOR. The Board shall appoint an Executive Director to serve at the pleasure of the Board as the Chief Administrative Officer of the Association. The Executive Director shall be chosen solely on the basis of training, experience and other qualifications in the field of local government administration and legislative advocacy. The Executive Director is responsible to the President and Executive Committee members to ensure that the directives of the Board of Directors are carried out in accordance with the policies and procedures of the Association. The Executive Director need not be a resident of the State of Nevada when appointed, **however such a candidate would need to establish residency in the state of Nevada within 6 months after appointment.** The Executive Director shall attend all meetings of the Board, but shall not vote, and shall have the following powers and duties to be exercised in accordance with the policies declared by the Board:

Sub. 1. To attend all Board and Executive Committee meetings and to preserve in books of the Association true minutes of the proceedings of all meetings.

Sub. 2. To see that all resolutions, rules, regulations and orders of the Board are carried out.

Sub. 3. To develop a staffing plan, including position descriptions, based on budgets approved by the Board of Directors.

Sub. 4. To appoint and remove, on the basis of merit and fitness in accordance with the Association policies and regulations, all subordinate regular and special employees of the Association.

Sub. 5. To present to the Board plans, studies and reports prepared for Board purposes and action and recommend to the Board for adoption those measures deemed necessary to enforce or carry out the powers and duties of the Board or for the efficient administration of the affairs of the Association.

Sub. 6. To keep the Board fully advised as to its financial condition, and to prepare and submit to the Board an annual budget for the Association and such other financial information as it may request.

Sub. 7. To represent the Association's public policy position to the Legislature, local government and the public.

Sub. 8. To perform such duties as may be prescribed by the Board.

SECTION 3. FISCAL POLICY. The Board of Directors shall adopt and maintain an internal control policy to facilitate proper fiscal controls.

## **ARTICLE VII**

### **CONTRACTS, CHECKS, DEPOSITS AND FUNDS**

SECTION 1. CONTRACTS. The Board may authorize any officers, agent or agents of the Association, to enter into any contract or execute and deliver any instrument in the name of or on behalf of the Association, and such authority may be general or confined to specific instances.

SECTION 2. CHECKS, DRAFTS AND ORDERS. All checks, drafts, or orders for the payment of money, notes or otherwise evidences of indebtedness issued in the name of the Association shall be signed by officers or designated persons of the Association.

SECTION 3. DEPOSITS. All funds of the association shall be deposited from time to time to the credit of the Association in such banks, trust companies or other depositories as the Board or Executive Director may designate.

SECTION 4. FUNDS. Any funds which may come to the Association or be subject to its control, for its use in furthering and promoting the aims and purposes of the Association or its policies, shall be received, disbursed, controlled and accounted for by the Executive Director.

SECTION 5. TRAVEL REIMBURSEMENT. Member travel for Association related business may be reimbursed in accordance with a policy approved by the Board of Directors.

## **ARTICLE VIII**

### **COMMITTEES**

SECTION 1. There shall be such standing and study committees as are determined by the Board. All committees shall have such authority, direction, duration and limitations as are determined by the Board.

SECTION 2. All recommendations of any standing and study committees shall be made to the Board in writing.

## **ARTICLE IX**

### **ASSOCIATION MEETINGS**

SECTION 1. ANNUAL MEETING. The Association shall hold an Annual Business Meeting in conjunction with the Association's Annual Conference, the time and place of which shall be determined by the Board. Notice shall be given to the Board of Directors not less than thirty (30) days prior to the opening session. Such notice stating the time and place of the meeting shall be transmitted electronically to each member of the Board of Directors. At the request of a Board member this notification may be given by a mailed letter.



SECTION 2. SPECIAL MEETINGS OF THE ASSOCIATION. Special meetings of the Association may be called by or at the request of the President or the Board of Directors. The person or persons authorized to call special meetings of the Association may fix the place within the State of Nevada as a place for holding any special meetings of the Association called by them. Each Director shall receive at least five (5) working days notice of such special meeting.

SECTION 3. QUORUM. A quorum shall be necessary for the transaction of business at the Annual Association Business Meeting. Unless otherwise required by statute or these By-Laws, a quorum shall be a majority of the member counties. The Executive Director shall determine for the record as to whether a quorum is present.

SECTION 4. MANNER OF ACTING. Every decision at a meeting of the Association shall be by a majority of votes cast provided a quorum is present. Each county may cast the same number of votes that are equal to the number of commissioners elected to their respective Board of Commissioners. In the event that no commissioner is present from a member county, an elected official in attendance may cast that county's votes. In the event that no elected official is present from a member county, a designated county official may cast the county's vote. The Executive Director shall cause to be written minutes and records of the Annual Association Business Meeting to be kept.

## ARTICLE X

### ELECTION OF NATIONAL ASSOCIATION OF COUNTIES OFFICERS

A member county must adhere to ARTICLE XII, Voting, of the National Association of Counties (NACo) By-Laws, except that the vote(s) of a member county that is entitled to vote for an officer of the National Association of Counties (NACo) must be made by an elected official from that county who is registered and qualified to vote in accordance with, ARTICLE XII, Section 3 of the NACo By-Laws, and is present at the NACo Annual Conference. Alternatively, a member county that does not have an elected official in attendance but is otherwise registered to vote may leave its written proxy with the head of the Associations' delegation.

## ARTICLE XI

### AMENDMENTS TO BY-LAWS

SECTION 1. PROPOSALS AND ADOPTION. A new By-Law or amendment to an existing By-Law may be proposed by the Board by a two-thirds (2/3) vote **and approval** of the Board present at any regular or special meeting of the Board.

~~SECTION 2. ADOPTION. After a new By Law or amendment to an existing By Law has been proposed, such proposed By Law or amendment may be adopted at any properly noticed Association meeting. Each member county may cast the same number of votes that are equal to the number of commissioners elected to their respective Board of Commissioners. In the event that no commissioner is present from a member county, an elected official in attendance may cast that county's votes. In the event that no elected official is present from a member county, a designated county official may cast the county's vote. **Proposed amendments must be approved by a majority vote of the voting active member counties.** A copy of a By Law or amendment proposed by the Board pursuant to Article X Section 1 shall be electronically transmitted to each County Director at least thirty (30) days prior to the Association meeting date at which the proposed By Law or~~



~~amendment is to be voted on. At the request of a County Director this notification may be given by a mailed letter.~~

SECTION 2.3. EFFECTIVE DATE. Such proposed By-Law or amendment, when duly approved, shall go into effect immediately following its adoption unless otherwise provided.

ARTICLE XII

GENERAL PROVISIONS

SECTION 1. PARLIMENTARY AUTHORITY. The rules of parliamentary procedure and practice contained in *Roberts Rules of Order* shall supplement the rules and procedures adopted by the Association and shall govern the Association, the Board and Association committees in all cases in which *Roberts Rules of Order* is applicable and insofar as they are not inconsistent or in conflict with the statutes of the State of Nevada, these By-Laws or on rules or regulations adopted by the Nevada Association of Counties.

Appendix A

NACO Dues Formula

NACO Dues = Base Assessment + Population Assessment

**BASE ASSESSMENT:** The base assessment is based upon the most recent audited revenues submitted by each county to the Tax Commission.

Audited S-1 Revenues	Base Assessment
\$0 - \$5,499,999	\$4,500
\$5,500,000 - \$10,499,999	\$6,500
\$10,500,000 - \$15,499,999	\$8,500
\$15,500,000 - \$20,499,999	\$10,500
\$20,500,000 - \$35,499,999	\$13,000
\$35,500,000 - \$50,499,999	\$15,500
\$50,500,000 - \$65,499,999	\$18,000
\$65,500,000 - \$250,499,999	\$21,500
\$250,500,000 and above	\$24,500

**POPULATION ASSESSMENT:** The population assessment is based on the prior year’s population figures certified by the Governor.

Population	Assessment Per Capita
0 – 5,000	0.15
5,001 – 10,000	0.12
10,001- 25,000	0.10
25,001 – 50,000	0.08
50,001 – 100,000	0.06

100,001 – 500,000  
500,001 and above

0.04  
0.03

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