

## NEVADA ASSOCIATION OF COUNTIES (NACO)

Board of Directors' Meeting  
Friday, December 12, 2025, 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: (347) 941-5324 Meeting ID: 201 104 313#*

### **AGENDA**

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

### **A NOTE REGARDING THE CONSENT AGENDA**

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

### **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.

### **Consent Agenda**

5. Approval of Minutes of November 21, 2025, NACO Board of Directors Meeting. **For Possible Action**
6. Approval of the Reappointment of Joni Eastley, former Nye County Commissioner, to the Nevada Rural Housing Authority (*NRS 315.977*). **For Possible Action**

7. Approval of the Reappointment (Joint Appointment with the Nevada League of Cities and Municipalities) of Zetkha Fountas, Resident Representative, to the Nevada Rural Housing Authority (*NRS 315.977*). **For Possible Action**
8. Approval of Reappointment of Joe Crim, Jr, Commissioner, Pershing County, as a NACO Appointment to the Board of Indigent Defense Services (BIDS), (*NRS 180.300*). **For Possible Action**
9. Approval of Appointment of Eric Blakey, Commissioner, Churchill County, Replacing Dave Mendiola, Former Humboldt County Manager, to the Board of Indigent Defense Services (BIDS), (*NRS 180.300*). **For Possible Action**
10. Approval of the Reappointment of Maurice White, Supervisor, Carson City, as a NACO Appointment to the Commission on Off-Highway Vehicles (*NRS 490.067*). **For Possible Action**
11. Approval of the Reappointment of Debra Strickland, Commissioner, Nye County, as a NACO Appointment to the Nevada Advisory Board on Outdoor Recreation (*NRS 407A.575*). **For Possible Action**
12. Approval of the Reappointment of Stacey Giomi, Supervisor, Carson City, as a NACO Appointment to the Board for the Fund for Hospital Care to Indigent Persons (*NRS 428.195*). **For Possible Action**
13. Approval of the Reappointment of Delmo Andreozzi, Commissioner, Elko County, as a NACO Appointment to the Board for the Fund for Hospital Care to Indigent Persons (*NRS 428.195*). **For Possible Action**
14. Approval of the Reappointment of William McCurdy II, Commissioner, Clark County, as a NACO Appointment to the Board for the Fund for Hospital Care to Indigent Persons (*NRS 428.195*). **For Possible Action**
15. Approval of the Reappointment of Shayla Holmes, Human Services Director, Lyon County, as NACO's County Social Services Appointment to the Board for the Fund for Hospital Care to Indigent Person (*NRS 128.195*). **For Possible Action**
16. Approval of the Appointment of Dee Helming, Commissioner, Lander County, as NACO Appointment to the Board for the Fund for Hospital Care to Indigent Persons, Replacing Outgoing White Pine County Commissioner Laurie Carson, (*NRS 428.195*). **For Possible Action**

### **Regular Business**

17. Approval of NACO Resolution 25-04 Recognizing January 2026 as National Radon Month. **For Possible Action.**
18. Presentation by the Nevada Emergency Preparedness Association (NEPA), Taylor Allison, Lyon County Emergency Management and Government Affairs Director.
19. Final Discussion and Approval of the NACO Annual Budget for 2026. **For Possible Action**

20. Presentation of the Annual NACO Investment Portfolio Review, Andy Robbins, Managing Partner, Moreton Asset Management.
21. Update from NACO Health and Human Services Manager, Including Presentation and Summary of Final Grant Report.
22. Update from NACO Committee of the Emeritus.
23. **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.
24. Updates from Members of the National Association of Counties Board, Western Interstate Region Board, and Individual Counties.
25. Public Comment. Please Limit Comments to 3 Minutes.
26. **CLOSED SESSION PURSUANT TO NRS 241.030.** To receive information regarding potential or existing litigation involving a matter over which the Board has supervision, control, jurisdiction or advisory power, and to deliberate toward a decision on the matter and direct staff accordingly.

#### **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

[www.nvnaco.org](http://www.nvnaco.org)



## ***NACO Hybrid Workshop*** ***Guidance & Information on Receivership***

*AB211 enacted during the 2025 Legislative Session - which establishes a process for counties to order repairs, and if necessary, seek court intervention when multifamily rental properties are maintained in dangerously substandard, non-habitable conditions. It authorizes courts to declare such properties substandard, appoint receivers to manage repairs, require owner reimbursement and tenant relocation assistance, and impose ongoing reporting & oversight until violations are corrected.*



Join us for an informative workshop on the new law, for information on how the receivership process works and how its use can provide benefits to your communities. Our distinguished list of speakers will include the bill's sponsor Assemblymember Considine; Griswold Receivers, a NACO Community Partner; Clark County Government Affairs Manager, Joanna Jacob; and representatives from the real estate industry.

**Invited:** County Elected Officials & Staff

**When:** Friday, January 9th, 9:30 - 11:00 a.m.

**Where:** NACO Conference Room -

304 S. Minnesota St. in Carson City or  
Microsoft Teams

**[Click here or email Amanda \(\[amandaberg@nvnaco.org\]\(mailto:amandaberg@nvnaco.org\)\) to register today!!](#)**

## NEVADA ASSOCIATION OF COUNTIES (NACO)

Board of Directors' Meeting  
Friday, November 21, 2025, 9:30am

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

### UNADOPTED MINTUES

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

The meeting was called to order at 9:31 a.m.

1. **Public Comment.** None was given.
2. **Approval of Agenda.** The agenda was approved on a motion by Vice President Andriola with second by Commissioner Tolbert.
3. **NACO President's Report.** President Andreozzi wished the Board a happy Thanksgiving holiday and safe travels to those that would be making long trips.
4. **NACO Executive Director's Report.** Vinson remarked on the eight-day special legislative session which had adjourned that Wednesday; he also informed the Board that any additional information he had would be covered under the items on the agenda.
5. **Approval of Minutes of September 23, 2025, NACO Board of Directors Meeting.** The minutes were approved as presented on a motion by Vice President Andriola with second by Past President Giomi.
6. **Final Update Regarding the 2025 NACO Annual Conference.** Amanda thanked Clark County for hosting the event and for all the work that county staff contributed during the planning process, as well as the support provided during the conference. She also thanked Commissioner Kirkpatrick for all her efforts on the silent auction and the one-of-a-kind President's Reception in honor of President Andreozzi. Commissioners and staff were thanked for their attendance, especially due to limited county travel budgets. Amanda then directed the Board's attention to the budget summary included in the agenda packet and highlighted increased sponsorship and attendance revenue compared to 2024. She also highlighted record setting revenues from the silent auction. Amanda discussed the success of the conference, meeting budget projections, and providing attendees with important networking and educational opportunities. She concluded the presentation by reminding the Board that the 2026 Annual Conference will be hosted by Douglas County at Lake Tahoe September 22-24. Vice President Andriola thanked staff for their hard work on the conference and noted that Douglas County had their work cut out to reach the 'high bar' that

Clark County had set. Vinson also thanked the County and Commissioner Kirkpatrick for their support and efforts and noted that the true goal of the Conference is for Commissioners and county staff to learn from each other. He also discussed the attendance of State and Federal dignitaries and staff and noted that staff were pleased with the event's outcome. President Andreozzi concluded the item by thanking Commissioner Kirkpatrick for the fantastic President's Reception, the spectacular venue, and the remarkable food, also noting that he always comes away from the conference with a renewed fire and is thankful for the powerful opportunity to share time and information with fellow Commissioners.

7. **Approval of NACO Resolution 25-03, Thanking Clark County for Hosting the 2025 NACO Annual Conference.** President Andreozzi read the Resolution into the record, and it was approved on a motion by Vice President Andriola with a second by President Elect Gardner.

Items 8 and 9 were heard out of order due to a delay in Mr. Handy's arrival at the meeting.

8. **Presentation and Discussion Regarding the Fiscal Relief Program, Including the State Reimbursement Process, from the Department of Indigent Defense Services (DIDS), Peter P. Handy, Executive Director.** Director Handy began his presentation by reminding the Board of the creation of the Department and informing them that the Legislature had approved funding of DIDS for the Biennium which now included an allocation for weekend and holiday hearings, as well as cleaned up language within the statutes to address previous issues with administrative staff time which is now also included in the reimbursement model. He informed the Board that county fiscal staff were great to work with and clarified that the reimbursement funds are PERS compensable, but only if they fit within the \$450 stipend. Director Handy also discussed the fact that actual costs to the counties (support staff, building and utility costs etc.) are not being covered and that DIDS is working to capture that information in a new form which includes a box for actual costs to take back to the Legislature for additional funding to make counties whole, noting that he worked with LCB on companion language to ensure that statutes address all necessary components of the requirements for 48-hour bail hearings. Commissioner Helming asked if the County had to pay the judges and attorneys regularly or only when court is held outside of regular hours. Director Handy clarified that the stipend is available only when hearings are required on weekends and holidays. President Elect Gardner inquired as to if the stipend program is different from the regular process for maximum contribution requirements and it was clarified that DIDS program is separate from the quarterly maximum contribution reporting process. President Andreozzi and Vinson both remarked that the DIDS process is working well because of the diligence and efforts of Director Handy. Vinson concluded the item by remarking that the legislation creating the 48-hour rule had the largest fiscal impact to rural counties when enacted and that it is much appreciated that Director Handy is attempting to capture the actual costs associated with the requirements.
9. **Creation of the NACO Subcommittee Regarding University of Nevada, Reno, Cooperative Extension.** Vinson discussed the Symposium held with Extension during the final day of the conference, noting that Extension's mission is consistent with the theme of the conference "Navigating Today, for Tomorrow's Excellence" with the programs they create at the community level and then leverage throughout the State. He informed the Board that the full breadth of the scope and makeup of the subcommittee was still under development, but that the mission would be to focus on Extension and its successes. Vinson reminded the Board that there is an existing Extension Advisory Council that many county representatives sit on, but it is housed at the University level, and the proposed

subcommittee would be focused at the county level and the needs of the counties. Vinson concluded his remarks by reminding the Board that the action requested was simply to approve formation of the subcommittee and that details including goals and membership would be forthcoming. Commissioner Kirkpatrick informed the Board that she sits on the Advisory Council noting that it was her intent that the subcommittee be able to discover what is being done well that can be shared, and to better bring information to determine the true needs of Nevada's communities. President Elect Gardner informed the Board that he was in support of the creation of the subcommittee, noting that the symposium was eye-opening as to the number of programs available that are not being taken full advantage of. Commissioner Tolbert inquired as to whether directives from the individual Commissions would be required, and Vinson clarified that it would be a NACO committee with a standing agenda item for the Board to be kept up to date with the activities of the committee. Past President Giomi noted that increased advocacy of elected officials would be helpful to Extension and Commissioner Tolbert noted that he would be happy to participate, as he is a current 4-H club leader. President Andreozzi concluded the discussion on the item by reiterating that shared information is valuable to all counties. The creation of the Subcommittee was approved on a motion by President Elect Gardner with second by Vice President Andriola.

10. **Creation of the NACO Subcommittee on Housing to Discuss and Implement Provisions Related to the Passage of Assembly Bill (AB) 540, from the 83<sup>rd</sup> Session of the Nevada Legislature, with a Focus on Nevada's Rural Counties.** Vinson reminded the Board that the Bill had been enacted during the regular legislative session and that Commissioner Kirkpatrick had advocated for focus on rural communities in great need of workforce housing. He noted that the agenda item is for the creation of the subcommittee with staff taking the lead on the details of its formation. Commissioner Kirkpatrick informed the Board that both she and Vice President Andriola sit on the Governor's Committee and that \$18 million was set aside for the 15 rural counties. She also informed the Board that State Committee staff had been touring the state and creating a list of qualified contractors to help streamline the processes and avoid future issues. Vice President Andriola also reiterated that the problem is not just within the two larger counties, but that they have tools and resources to share, and she is excited to participate. President Elect Gardner inquired as to if only Board members would be able to serve on the subcommittee, and Commissioner Kirkpatrick noted that the membership should only be comprised of people who can bring solutions and want to do the work, whether that is Commissioners or staff members. The creation of the subcommittee was approved on a motion by Vice President Andriola with second by President Elect Gardner.
11. **Discussion and Possible Approval to Direct NACO Staff to Explore a Statewide Audit of the C-Tax Distributions from the Nevada Department of Taxation.** Vinson reminded the Board that the Department of Taxation transition to a new computer system had several complications, especially with the C-Tax distributions and that staff is aware that the true-up model is not solving the problems that the counties are experiencing with receiving their distributions, noting that blame was not being placed on the Department, but that a solution is being looked at to solve the cash flow and revenue projection in preparation for the budget cycle issues the counties are experiencing as a result. Vinson stated that NACO is the right place to find a statewide solution to the problem, for information gathering in one location for communication to the Department of Taxation, if not a full audit process. Past President Giomi inquired as to how NACO would determine successful insertion into the issue and Vinson stated that is the first of the necessary conversations, noting that he would first convene a meeting of the county managers for a full understanding of the issues regardless of the size. He also noted that conversations had occurred with the Governor's

office on the true-up payments, specifically regarding the accuracy of the dollars and the timing. Vinson also stated that engagement with the Department Director would be necessary and noted that county fiscal staff were also great to work with, providing valuable information on the impacts. Past President Giomi noted that the approach was good and that time is of the essence from the county perspective. Carson City CFO Sheri Russell informed the Board that there is a vehicle for specific audit functions, called agreed upon procedures, and Commissioner Tipton encouraged communication with Humboldt County's CFO as he had recently had conversations with him regarding the issue. President Elect Gardner noted that it was his understanding that some counties may have received overpayments. Commissioner Kirkpatrick informed the Board that Clark County had recently received a quarterly payment that had consistent numbers for the first time in 18 months, noting that the State is trying to explain the changes, but looking at the larger picture would be more beneficial than taking on the issue one by one. Past President Giomi stated that it would also be good for someone other than the State to confirm the numbers. He also noted that it would be important for the counties to provide latitude for staff to engage with technical assistance and President Andreozzi concluded the discussion by also noting that communication would be key to solving the problem. The item was unanimously approved on a motion by Past President Giomi.

Items 12 and 13 were combined for discussion purposes.

12. **Approval of NACO's May, June, July, August, and September 2025 Financial Statements.** Vinson reminded the Board that both financial statements and investment reports are brought to the Board regularly to ensure that due diligence regarding transparency of the Association's financial health is ensured. He then noted that while the expenses are overall under budget and NACO remains in a healthy position, some line items exceeded the approved budget. Vinson then explained that those categories were over due to Board approved items and inflationary issues, and that there were no alarming overages. He then informed the Board that the investment reports remain within the Board approved investment policy and that the broker would be presenting to the Board at the December meeting for a full review of the account and policy and to offer suggestions for any necessary changes or updates for the Board's consideration. The investment reports were approved on a motion by Past President Giomi with second by Commissioner Tipton.
13. **Approval of NACO's March, April, May, June, July, August, September and October 2025 Investment Reports.** The investment reports were approved on a motion by Past President Giomi with second by Commissioner Tipton.
14. **Preliminary Presentation and Discussion of the NACO Annual Budget for 2026.** Vinson reminded the Board that the budget would return to the agenda for action in December and that this was the first presentation to provide the Board with an opportunity to address any questions or concerns with him. He then directed their attention to the budget packet included in the agenda backup, noting that the first item was a memo from Fiscal Officer Kalt who was unable to attend the meeting due to a strategic planning session at POOL/PACT. Vinson then gave the Board an overview of the budget descriptions, budget, the comparison document instituted at the request of President Andreozzi and dues schedule, noting that dues had remained steady from the previous year. He reminded the Board that the Health and Human Services Manager position approved by the Board in 2024 would now be fully funded based on a percentage of the long-term care match refunds approved by the Board for the Fund for Accident Care to Indigent Persons (IAF). He also drew the Board's attention to some increased line items and some that were reduced, such as the capital projects line item as many projects had been completed. Vinson also noted the



reduction in the legislative expenses line item as 2026 is an interim year, however he informed the Board that he had successfully worked with a contract lobbyist during the recent session to facilitate conversations with committee chairs and leadership and that he would be exploring the possibility of making that permanent during session years if the Board so chose, clarifying that the relationship would be solely conversation and information gathering and that testimony and advocacy would remain solely NACO staff responsibilities. Vinson informed the Board that Commissioner Carmona had reached out regarding the cost of internet services, and he noted that he would explore options. President Elect Gardner inquired about the RCI contract costs for Natural Resources services and Vinson informed him that because it is a staff position those costs are still included in the Salary line item. President Andreozzi remarked on previous discussions on how to link the State into Public Lands issues and the lack of activity within SLUPAC, suggesting the potential for future legislation to provide continuity and linkage between the State on counties on issues. Vinson concluded the item by informing the Board that he would approach Director Settelmeyer on the situation and a potential legislative fix and requested the Board bring any additional feedback on the budget directly to him prior to the December meeting.

15. **Update Regarding the 36<sup>th</sup> Special Session, Including a Summary of Outcomes from the Nevada Legislature.** Jennifer reminded the Board that the Governor's Proclamation calling the Legislature into the special session was issued on November 13<sup>th</sup>, she also outlined the extensive list of topics that could be covered under the Proclamation, including public safety, healthcare, and workforce. She informed the Board that 27 pieces of legislation were filed and spoke to advocacy efforts by NACO staff on AB6 which addressed local authority in the development of school traffic zones. SB5, which addressed healthcare provider shortages and needs assessments, SB7, which included presumptive eligibility for first responders with lung disease which was opposed by staff, and it also included a request for fiscal notes from counties. Commissioner Kirkpatrick noted that it had passed, but the Governor had yet to sign the bill into law. She also discussed the monumental fiscal impact that the provision on retroactivity would create and stated that multiple stakeholders had requested a veto. Jennifer then noted that the bill's presentation specified pending cases, but the language of the bill did not match what was presented to the Legislature. She then informed the Board that the Legislature called themselves into session by a 2/3 majority vote to introduce SB10 which would place limits on corporate home ownership, noting that a similar piece of legislation had failed in the Assembly during the regular session. A measure that would enshrine mail-in-ballots in the Nevada constitution was also presented and will be considered in the 2027 legislative session. The Board was informed that five bills had been signed, and eleven remained in enrollment waiting for action from the Governor. Ms. Russell inquired as to whether the cybersecurity measure had been signed, and it was clarified that it had, but that its language provided for counties to opt-in. President Elect Gardner thanked Jennifer and Vinson for their hard work during the short special session.
16. **Update from NACO Health and Human Services Manager.** Amy discussed the Division of Child and Family Services (DCFS) and statewide child welfare challenges. She outlined six stakeholder groups developed by Assemblymember Brown May to determine solutions to child welfare issues across the state, with one focusing on the block grant and budgeting process for Clark and Washoe Counties, as well as a parallel effort for the 15 rural counties. The rural-focused NACO-led effort with DCFS will determine what services are being provided under the five assessments the counties pay for the Division and an inventory of successes, challenges, and opportunities for collaboration. Amy gave an overview of the meetings that would occur monthly beginning in February and what specific topics would

be covered in each. She then discussed the Rural Health Transformation Grant provided for within HR1, noting that it could potentially be \$200 million per year for 5 years funneled through the State if awarded and encouraged the counties to have discussions about their needs within the scope of the possible funding. Amy noted that it was a topic of discussion at the recent Rural Health Day event, specifically the responsibility to strategically use the funding if received. The funds will be available through a competitive grant process, and the Nevada Health Authority will encourage regional collaboration. Commissioner Reese asked if the funding could be used for building design since it cannot be used for construction, and Amy said she would find out. She next discussed the State's two managed care programs for Medicaid recipients and reminded the Board that open enrollment was occurring, noting that both Silver Summit and Care Source have a lot of value-added benefits beyond just healthcare and encouraged the maximum use of all available tools and benefits before the use of county programs, discussing the need to build a managed care system that is effective.

- 17. Update from NACO Committee of the Emeritus.** Past President Giomi who Chairs the Committee informed the Board that they had met earlier in the day and discussed the planning of quarterly workshops during the legislative interim. He told the Board they would take place on the second Friday of the quarter's third month. The Committee also discussed potential topics for the workshops with allowance for leeway based on the current needs of counties, Commissioners, and staff. He reminded the Board that the Committee is comprised of former commissioners from across the state that have a vast history of knowledge and want to continue their service to counties, encouraging the Board to bring forth ideas for workshops for the Committee to explore. Commissioner Perez inquired about who was on the Committee, and the Board was informed that the current members are Laurie Carson, Joni Eastley, Doug Johnson, Jerrie Tipton, Lorinda Wichman, Bob Hastings, Varlin Higbee, Bonnie Weber, and Bob Lucey. President Elect Gardner closed the item by stating that he is happy the Committee is active again to share their extensive institutional knowledge.

**18. 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.** Jeremy Drew from RCI noted that it was good to see so many Commissioners at the conference, and that he had many good discussions during the event. He informed the Board of the National Association of Counties Public Lands office hours being held every Friday and noted that it is a good opportunity for communication and to be in contact on issues that are nationwide. Jeremy informed the Board that a letter had been sent on the potential rescission of the Conservation Landscape Health plan and that the expected Record of Decision on the proposed Resource Management plan on the Sage Grouse had not yet been signed, thanking both Andi Reber and Jake Tibbits for their input and Jake's service on the Sagebrush Ecosystem Council as the local government Liaison. The Subcommittee also discussed renewable energy projects, including the fact that solar and wind projects are currently on hold pending review by the Secretary of the Department of Interior, but that there are transmission projects that are continuing to go through. Jeremy informed the Board that a new definition of Waters of the US (WOTUS) had been announced during the week and that the comment period is open. He also informed the Board that not a lot of movement on ESA or wild horse issues had occurred post shutdown of the federal government but that a meeting would be held on December 9<sup>th</sup> in Fallon to address the Department of Defense struggling with approved payment to surrounding ranchers after the recent withdrawals, as well as fencing and access issues. Chair

Tipton thanked Jeremy for his work and the Board for allowing the contract with RCI. He then informed the Board that discussion at the recent WIR meeting included encouragement of NACo Steering Committee membership, PILT & SRS funding, and proposed revision of NEPA, noting that Humboldt County disagrees with pieces of the proposal. He also discussed the possible new nominee for head of the BLM and informed the Board that he had participated in a tour of the Marine Mountain Warfare Training Center during the meeting which was hosted by Mono County. Jeremy then discussed the SPEED Act which would maintain cooperating agency status for counties and that speculative impacts should not be included in decision-making processes. Commissioner Tolbert inquired as to if Grey Wolves were a large issue and it was clarified that while they are not currently an issue in Nevada, they are having large impacts in neighboring states and counties and that it is not a matter of if, but when they will migrate into Nevada and being causing issues with livestock and wildlife. No action was taken.

19. **Updates from Members of the National Association of Counties Board, Western Interstate Region Board, and Individual Counties.** President Elect Gardner informed the Board that the next meeting of the NACo Board would be in Wise County, TX December 4-6, but he would be unable to attend in person due to Douglas County's commission meeting schedule. He also informed the Board that he would be attending the President and Executives Fly-in in January and encouraged attendance at the NACo Legislative Conference. Commissioner Tipton informed the Board that he had covered WIR under the previous agenda item. Members of the Board also gave updates on activities within their counties.
20. **Public Comment.** Jeremy Drew announced the RCI Christmas Party would take place on December 5<sup>th</sup> and invited the Board to attend. Holly Gatske thanked the Board for their support of Extension and that she was excited for the formation of the Subcommittee approved earlier in the day. She also informed the Board that Extension was moving into the survey portion of their community needs assessment process and encouraged participation and that they had hired a new Community Economic Development Lead due to the retirement of Buddy Borden. Julia Hubbard, Nevada Program Director for Solar United Neighbors informed the Board that they were learning about the large scale solar plans and that they have the potential for strong community benefit under the provision of HR1 that would return 25% of the leasing capacity fee to counties, and wanted to ensure the counties were aware of the provision.

The meeting was adjourned at 12:06 p.m.

# Resolution

## *of the Nevada Association of Counties*

### **25-04**

#### **A RESOLUTION IN SUPPORT OF NATIONAL RADON ACTION MONTH**

**WHEREAS**, many Nevada residents are unaware of radon, yet need to know, for the safety and health of their families, as radon is a colorless, odorless, naturally occurring radioactive gas that is the primary cause of lung cancer among nonsmokers; the second leading cause of lung cancer in smokers and

**WHEREAS**, the U.S. EPA estimates 21,000 people in the U.S. die each year from lung cancer caused by indoor radon exposure, and lung and bronchus cancer kill more people in a year than any other cancer; and

**WHEREAS**, radon kills more people than secondhand smoke, drunk driving, choking, drowning or home fires; and

**WHEREAS**, any home in Nevada may have elevated levels of radon, even if neighboring homes do not, and living in a home with an average radon level of 4 picocuries per liter of air poses a similar risk of developing lung cancer as smoking half a pack of cigarettes a day; and

**WHEREAS**, testing is the only way to know if a home has an elevated radon level, and testing is easy and inexpensive, and when identified, homes can be fixed; and

**WHEREAS**, University of Nevada Cooperative Extension, the Nevada Division of Public and Behavioral Health, and the U.S. Environmental Protection Agency support efforts to encourage all Nevada residents to test their homes for radon, mitigate elevated levels of radon, and have new homes built with radon-reducing materials and features.

**NOW, THEREFORE, we, the Nevada Association of Counties**, do hereby proclaim January 2026, as “**NATIONAL RADON ACTION MONTH**” **In all Nevada counties**

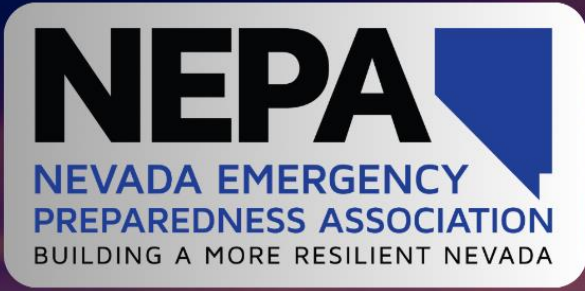
**PASSED, APPROVED AND ADOPTED** this 12th day of December, 2025 by the Board of Directors of the Nevada Association of Counties.

**Attests:**

Delmo Andreozzi  
President

Vinson W. Guthreau  
Executive Director





# Overview of NEPA and Opportunities for Collaboration with NACO

Taylor Allison, Western Nevada Chapter Director



# About NEPA

- Founded in 2016, NEPA was created to build a more resilient NV and advance professional development for emergency management practitioners.
- NEPA provides networking, advocacy, professional development & education
- Currently has **144 members** of public, private and nonprofit emergency management professionals



# Board of Directors

## Current Board of Directors



**Executive Director**  
Solome Barton  
EM Specialist  
City of N. Las Vegas



**President**  
Jon Bakkedahl  
Emergency Manager  
Carson City



**Vice President**  
Christine Ciccotelli  
OEM Specialist  
Henderson



**Treasurer**  
Tanner Dye  
EM Coordinator  
Douglas County



**Secretary**  
Janell Woodard  
Grant Analyst  
NV Office of Emergency  
Management



**Immediate Past  
President**  
Matt Williams  
Resilience Coordinator  
UNR

## Regional Directors



**Western NV Director**  
Taylor Allison  
Emergency Manager  
Lyon County



**Southern NV Director**  
Mary Camin  
Training Officer  
City of Las Vegas



**Eastern NV Director**  
Lee Cabaniss  
Emergency Manager  
Elko County



# Credentialing Professional Emergency Managers

NEPA currently has 3 levels of certification:

<b>Nevada Emergency Manager (NVEM)</b> Professional Level Certification	<b>Nevada Emergency Manager-Associate (NVEM-A)</b> Associate Level Certification	<b>Nevada Emergency Manager – Support Professional (NVEM-SP)</b> Support Level Certification
<ul style="list-style-type: none"><li>• Minimum 3 years of working experience</li><li>• At least 25% of duties related to all-hazards EM</li><li>• Disaster/exercise experience</li><li>• 50 hours of general management training (waived with degree)</li><li>• 125 hours of EM training</li><li>• Professional contributions</li></ul>	<ul style="list-style-type: none"><li>• Minimum 1 year of working experience</li><li>• At least 25% of duties related to all-hazards EM</li><li>• Disaster/exercise experience</li><li>• 25 hours of general management training (waived with degree)</li><li>• 60 hours of EM training</li><li>• Professional contributions</li></ul>	<ul style="list-style-type: none"><li>• New credential (as of 2025)</li><li>• <b>Non-EM support professionals</b> which contribute to the success of emergency management in Nevada</li><li>• Example: public safety, education, infrastructure, technology and nonprofit sectors</li></ul>



# Certified County EM Professionals

NEPA currently has 3 levels of certification:

<b>Nevada Emergency Manager (NVEM)</b> Professional Level Certification	<b>Nevada Emergency Manager-Associate (NVEM-A)</b> Associate Level Certification	<b>Nevada Emergency Manager – Support Professional (NVEM-SP)</b> Support Level Certification
<ul style="list-style-type: none"><li>• Jon Bakkedahl, Carson City</li><li>• Kara Easton, Douglas County</li><li>• Tanner Dye, Douglas County</li><li>• Lee Cabaniss, Elko County</li><li>• Taylor Allison, Lyon County</li><li>• Adam Wilson, Storey County</li></ul>	<ul style="list-style-type: none"><li>• Tristian Wadsworth, Storey County</li><li>• Jessica Adams-Lopes, Washoe County</li></ul>	<ul style="list-style-type: none"><li>• New credential (as of 2025)</li><li>• Do not currently have any county-support staff</li></ul>



## IAEM Certified Emergency Managers:

- Jon Bakkedahl, Carson City
- Kelly Echeverria, Washoe County
- Brian O’Neal, Clark County
- Carol Lynn, Humboldt County\*



# Local, State & Tribal EM Capacity



**Preliminary Findings** 12 of 17 counties participated

**Personnel:** 23.5 FTE County EM, 14.3 FTE Cities, 51 FTE State.

Nearly 50% of County EM personnel are federally funded. 94% of State OEM personnel federally funded.

Where county investments in EM personnel and operating have *increased* since COVID, federal investment has *decreased*.

State of Nevada investment in EM overall is *minimal*. Added a position in 83<sup>rd</sup> session State Mitigation Revolving Loan Officer.



# Responsibility v. Resourcing

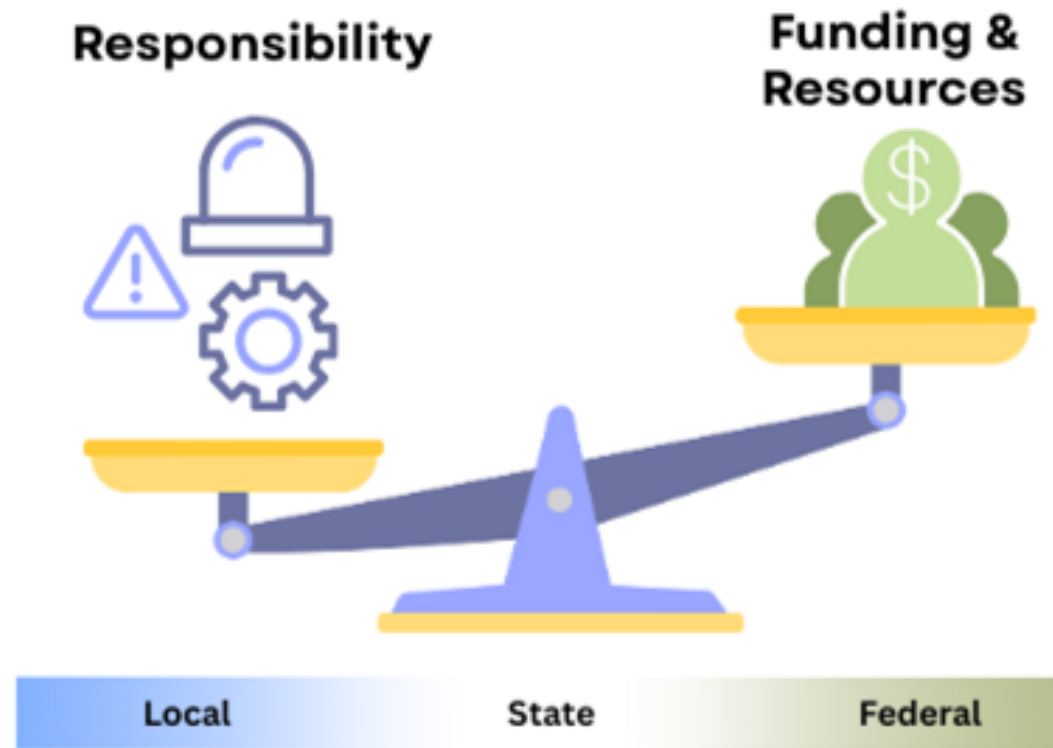
The national approach is:

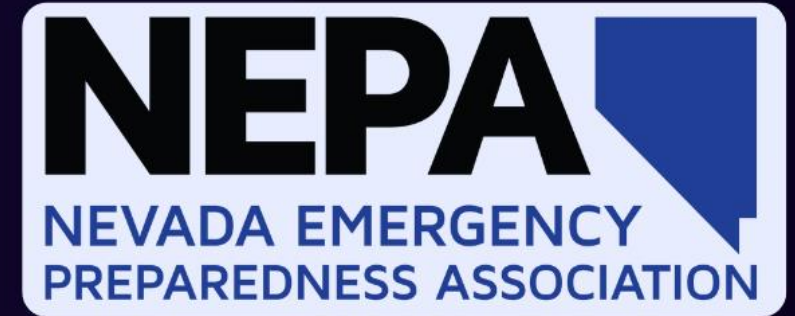
locally executed,

state managed,

federally supported

yet there is a structural *imbalance* between responsibility & resources.





# POLICY & ADVOCACY PRIORITIES

## Top Policy Priorities for 2026-2027

**SUSTAINABLE EMERGENCY MANAGEMENT PROGRAMS**

**CYBERSECURITY & CRITICAL INFRASTRUCTURE PROTECTION**

**COMMUNITY RISK REDUCTION & MITIGATION FUNDING**

**WORKFORCE DEVELOPMENT & STANDARDS FOR PROFESSIONAL EMERGENCY MANAGERS**



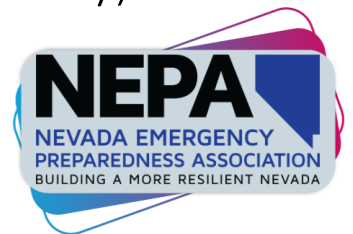
# NEPA's Advocacy Efforts

- **Federal engagement** –including with IAEM and NACo such as testifying on FEMA Act of 2025, submitting input to FEMA Review Council and FEMA Administrator
- **Established Western States Association Task Force** including Idaho, Montana, Alaska, Arizona Associations – meeting with respective Congressional delegations. Looking to schedule a fly-in to DC.
- **Providing letters of support and testimony** during 83<sup>rd</sup> Legislative Session (ex: Clark County's AB 50 related to database for victims of mass casualty incidents)
- **Addressing emerging threats and hazards.** For example, response plans for lithium battery fires and energy resilience



# How We Can Partner with NACO

- A formal partnership can strengthen advocacy at the state legislature, improve statewide resilience, and give counties a unified voice on critical issues. NACO stepped into this role during COVID.
- Shared goal of ensuring strong, sustainable emergency management capability in every county, regardless of size or geography.
- County commissions employ professional emergency management staff as the first and last line of defense; NEPA provides the workforce development & education that keeps these programs functioning.
- Invite participation in Nevada Preparedness Summit Feb. 10-11, 2026 in Clark County
- Local Emergency Management Subcommittee (Chaired by Lee Cabaniss, Elko County)







# Contact Information

**Jon Bakkedahl**

**President**

**[JBakkedahl@preparenv.org](mailto:JBakkedahl@preparenv.org)**

**Taylor Allison**

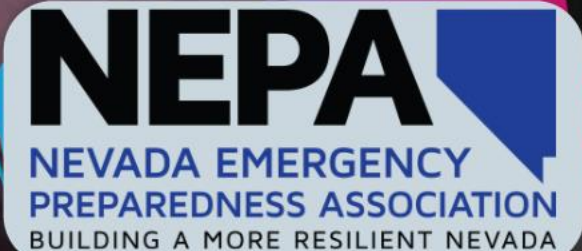
**Western Chapter Director/  
Policy Committee Chair**

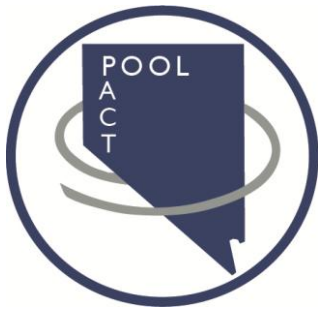
**[tallison@preparenv.org](mailto:tallison@preparenv.org)**

**Lee Cabaniss**

**Eastern Chapter Director/  
Local EM Committee Chair**

**[lcabaniss@preparenv.org](mailto:lcabaniss@preparenv.org)**





**Nevada Risk Pooling, inc.**  
201 S. Roop Street, Suite 102  
Carson City, NV 89701-4779  
Telephone (775) 885-7475  
Facsimile (775) 883-7398

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## Memo

TO: Vinson Guthreau & NACO Board of Directors

FROM: Alan Kalt, NACO Fiscal Officer

RE: Review of NACO 2026 Proposed Budget

DATE: November 14, 2025

Great Job in developing a responsible and realistic budget given the financial realities of the times.

I reviewed your proposed 2026 budget and find it to be reasonable. I have modified the comparison spreadsheet to reflect dates, \$ Differences and % Differences for comparison purposes. This modified format is easier for Board members to see the proposed changes between the two years. I believe your budget explanations provided are clearly explained and reasonable given NACO's operations in 2025. Your balanced budget ensures that NACO remains financially strong and the budget packet presentation is transparent in where the revenues and expenses are allocated.

Please let me know if you or any Board members have any questions or need any additional information as I would be happy to discuss this further. My e-mail and phone numbers are as follows: [akalt@poolpact.com](mailto:akalt@poolpact.com) and (775) 427-5272.



## 2026 BUDGET DESCRIPTIONS

**\*\*DRAFT\*\***

### ***NACO Board of Directors Meeting December 12, 2025***

#### **NACO REVENUES**

**MEMBERSHIP DUES:** The 2026 NACO membership dues for all counties are calculated to be a total of \$654,485, in addition to a Health and Human Services Assessment of \$154,031, for a total of \$808,516. 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 2026 dues are based upon the FY24 audited S-1 revenues for each county and the 2024 certified population figures. Additionally, NACO is including the full Health and Human Services Assessment (capped at 15,000 per member county), to assist in funding the Health and Human Services Manager position, which was approved by the NACO Board of Directors in December of 2024.

**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 and allows NACO to support 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.

**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 2026. We believe this is a reasonable projection and remains the same as the projection from 2025. The Association saw robust interest in our associate membership program in 2025 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 2026 is projected to be \$80,000, which is the same as 2025. This year was another excellent year for attendance at the NACO Annual Conference, and despite challenges to county travel budgets many of our members made the trip to Clark County. We believe that keeping the \$80,000 revenue projection for 2026 is reasonable. We did have some additional expenses, both for staff travel and venue costs in 2025, but still experienced revenue in line with our projections and believe the \$80,000 figure is appropriate for this budget year.

**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 2025. NACO continues to see increased investment income as a result of the cash management program with Nevada State Bank.

**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 2025, which is \$5,000.

## **NACO EXPENSES**

**STAFF SALARIES AND BENEFITS:** The 2026 budget calls for a full-time NACO staff of four: Executive Director, Government Affairs Manager, Health and Human Services Manager, and Office Manager. Salaries for NACO employees are \$461,432 to reflect investment in staff and cost of living adjustments for NACO staff. Additionally, it reflects the modernization of the salary range for the Executive Director position, which has not been adjusted since 2012. This adjustment is needed for both retention and recruitment of the association and is in line with Nevada Public Employees Leadership roles across the state. 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 2025. NACO employees are provided with life insurance, health, dental and vision insurance. The 2026 budget reflects a slight 5% 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 will expire in November of 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 2026 budget amount is \$20,000. The budgeted amount for 2025 was \$20,000, we have chosen to increase this amount given increased salary costs, and the expiring public health grant.

**AUDIT:** \$10,000 is budgeted for our independent auditor, Michael Bertrand, to conduct the 2025 NACO Audit. This is a slight increase from 2025.

**BOARD MEETINGS:** \$10,000 is allocated for expenses related to 2026 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 2026. Given that we exceeded this slightly over the past two years due to increased market costs, we have allocated additional budget dollars to this line item for 2026 to accommodate inflationary costs.

**BUILDING CAPITAL IMPROVEMENT PROGRAM:** \$10,000 is budgeted for improvements and repairs to the historic NACO office building.

**BUILDING OPERATING EXPENSES:** \$15,000 is budgeted for taxes, utilities, landscaping/snow removal, janitorial services, and minor maintenance and repairs. Given the amount of investment, we have made in the NACO Building over the past two years we have reduced this budget items from 2025 by \$5,000.

**CONFERENCE EXPENSE:** \$30,000 is allocated for the 2026 NACO Annual Conference which will be in Douglas County. This budget reduction reflects the proximity of Douglas County to the NACO offices and reduced travel costs for NACO staff.

**COUNTY LEADERSHIP INSTITUTE:** \$3,500 is allocated in 2026 to support attendance for one participant in the National Association of Counties, County Leadership Institute training program. This is the same amount as 2025.

**DONATIONS/SPONSORSHIPS:** \$500 is being proposed for donations during 2026 to support other groups affiliated with the mission of NACO. This is the same amount as 2025.

**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 2025.

**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 2025 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 2026 is projected to be \$9,000, this is the same as 2025.

**LEGISLATIVE EXPENSES:** \$15,000 is requested for legislative expenses during 2026 to support active dialogue with members of the legislature and lobbying team efforts on behalf of the membership. This represents a decrease in this budget category as 2026 is an interim year, that time between regular legislative sessions, and reflects decreased travel, engagement and staff expense for legislative expenses on behalf of our member counties.

**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 2025.

**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 \$10,000 which is an increase from 2025, and reflects overages from prior years. We believe those overages are mostly market driven, however, this category has been left unchanged for numerous budget cycles.

**OFFICE SUPPLIES:** \$6,000 is allocated for office supplies. This represents an increase to cover inflationary costs, from a budget item that has been left unchanged for multiple budget cycles.

**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:** \$750 is allocated for general printing, a slight increase from 2025.

**PROFESSIONAL SERVICES:** \$60,000 has been allocated to pay for professional services in 2026. This includes payroll processing and bookkeeping services, and includes an allocation for possible professional lobbying and advocacy services. NACO staff will be provided additional information to the Board should this funding need to be utilized, but in the interest of transparency wanted to allocate the revenue in the 2026 budget as we explore those conversations with the NACO Board of Directors. Should the NACO Board of Directors and NACO Staff decide on a different direction for contracted advocacy, these funds will remain in our cash reserves.

**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 2025.

**RCI CONTRACT/NATURAL RESOURCES:** This budget category has previously been set to \$0, but with the approval of the RCI Contract by the NACO Board of Directors to oversee Natural Resources and Public Lands issues, we are setting this at \$70,000 to cover expenses based on the contract and any

projects that might arise as well as staff time for travel and priorities related to county priorities related to Natural Resources and Public Lands issues.

**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 2025.

**SPECIAL STUDIES/LITIGATION/LEGAL FEES:** \$2,000 is allocated for special studies including but not limited to technical studies related to legislative issues and legal research and litigation. This is a slight increase from 2025 and reflects a close out of litigation from NACO Board approved litigation. This budget category has gone unused for multiple budget cycles.

**STAFF TRAVEL:** \$20,000 is allocated for NACO staff travel for 2026, and is the same allocation from 2025. This includes travel to the NACo Legislative Conference, the NACo Annual Conference, the annual NCCAE meeting, and any other travel that may be required of the NACO staff while carrying out the mission of NACO, including visiting and serving our membership in Nevada.

**TELEPHONE:** \$7,000 is allocated for telephone expenses including office phones, NACO conference line and cell phones for NACO staff. This is the same amount from what was budgeted in 2025.

**VEHICLE REGISTRATION MAINTENANCE:** \$2,000 is budgeted for 2026, this is the same amount that was budgeted in 2025.

**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 2025.

**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 \$1,026,016 and estimated expenses of \$1,024,732 resulting in a balanced budget. This budget reflects increased investment in staff salaries, budget modernization, staff retention and future recruitment, and increased support on policy advocacy 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.

## 2026 NACO Budget - DRAFT

BEGINNING NET POSITION                      \$ 1,476,006

### REVENUES

Membership Dues	\$654,485
Health and Human Services Assessment	\$154,031
Community Partnership Program	\$50,000
Conference Revenue	\$80,000
IAF Administration Contract	\$70,000
Interest & Investment Income	\$15,000
National Programs	\$2,500

<b>Projected Total Revenues</b>	<b><u>\$1,026,016</u></b>
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<b>Total Available Resources</b>	<b><u><u>\$2,502,022</u></u></b>
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### EXPENSES

Staff Salaries	\$461,432
Benefits	
PERS	\$154,550
Health/Dental/Vision/Life Insurance	\$46,000
Workers Comp/FICA	\$20,000
Audit	\$10,000
Board Meetings	\$10,000
Building Capital Projects	\$10,000
Building Operating Expenses & Repairs	\$15,000
Conference Expenses	\$30,000
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	\$15,000
Liability & Auto Insurance	\$5,500
Member Services	\$10,000
Office Supplies	\$6,000
PEHB Liability	\$6,000
Postage	\$750
Printing	\$500
Professional Services	\$60,000
Publications/Dues/Registration Fees	\$4,000
RCI Contract/Natural Resources	\$70,000
Representative Travel	\$15,000
Special Studies/Litigation/Legal Fees	\$2,000
Staff Travel	\$20,000
Telephone	\$7,000
Vehicle Registration Maintenance	\$2,000
Web-based Hosting & Subscription Software	\$10,000
WIR Dues	<u>\$9,000</u>

<b>Projected Total Expenses</b>	<b><u>\$1,024,732</u></b>
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<b>Net Income (Loss)</b>	<b>\$1,284</b>
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<b>Estimated Net Position</b>	<b><u><u>\$1,477,290</u></u></b>
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### Budget Category Comparison Document - 2026 NACO Budget

#### Revenue

<u>Category</u>	<u>2026 - Proposed</u>	<u>2025 NACO Budget</u>	<u>\$ Difference</u>	<u>% Difference</u>
Membership Dues	\$654,485	\$638,356	\$16,129	2.5%
Health and Human Services Assessment	\$154,031	\$84,170	\$69,861	83.0%
Corporate Partnership Program	\$50,000	\$50,000	\$0	0.0%
Conference Revenue	\$80,000	\$80,000	\$0	0.0%
IAF Administration Contract	\$70,000	\$70,000	\$0	0.0%
Interest & Investment Income	\$15,000	\$15,000	\$0	0.0%
National Programs	\$5,000	\$5,000	\$0	0.0%
<b>Total Revenues</b>	<b>\$1,028,516</b>	<b>\$942,526</b>	<b>\$85,990</b>	<b>9.1%</b>

#### Expenses

<u>Category</u>	<u>2026-Proposed</u>	<u>2025</u>	<u>\$ Difference</u>	<u>% Difference</u>
Staff Salaries	\$461,432	\$481,005	-\$19,573	-4.1%
Benefits				
PERS	\$154,550	\$161,137	-\$6,587	-4.1%
Health/Dental/Vision/Life Insurance	\$46,000	\$43,000	\$3,000	7.0%
Workers Comp/FICA	\$20,000	\$20,000	\$0	0.0%
Audit	\$10,000	\$9,600	\$400	4.2%
Board Meetings	\$10,000	\$8,000	\$2,000	25.0%
Building Capital Projects	\$10,000	\$10,000	\$0	0.0%
Building Operating Expenses & Repairs	\$15,000	\$20,000	-\$5,000	-25.0%
Conference Expenses	\$30,000	\$40,000	-\$10,000	-25.0%
County Leadership Institute	\$3,500	\$3,500	\$0	0.0%
Donations/Sponsorships	\$500	\$500	\$0	0.0%
Equipment Lease & Maintenance	\$4,500	\$4,500	\$0	0.0%
Equipment Purchases	\$4,500	\$4,500	\$0	0.0%
IT Support	\$3,000	\$3,000	\$0	0.0%
Internet Service	\$9,000	\$9,000	\$0	0.0%
Legislative Expenses	\$15,000	\$25,000	-\$10,000	-40.0%
Liability & Auto Insurance	\$5,500	\$5,500	\$0	0.0%
Member Services	\$10,000	\$5,000	\$5,000	100.0%
Office Supplies	\$6,000	\$3,500	\$2,500	71.4%
PEHB Liability	\$6,000	\$6,000	\$0	0.0%
Postage	\$750	\$500	\$250	50.0%
Printing	\$500	\$500	\$0	0.0%
Professional Services	\$60,000	\$12,000	\$48,000	400.0%
Publications/Dues/Registration Fees	\$4,000	\$4,000	\$0	0.0%
RCI/Natural Resources	\$70,000	\$0	\$70,000	100.0%
Representative Travel	\$15,000	\$15,000	\$0	0.0%
Special Studies/Litigation/Legal Fees	\$2,000	\$1,500	\$500	33.3%
Staff Travel	\$20,000	\$20,000	\$0	0.0%
Telephone	\$7,000	\$7,000	\$0	0.0%
Vehicle Registration Maintenance	\$2,000	\$2,000	\$0	0.0%
Web-based Hosting & Subscription Software	\$10,000	\$10,000	\$0	0.0%
WIR Dues	\$9,000	\$9,000	\$0	0.0%
<b>Total Expenses</b>	<b>\$1,024,732</b>	<b>\$944,242</b>	<b>\$80,490</b>	<b>8.5%</b>
<b>Net Change In Net Position</b>	<b>\$3,784</b>	<b>-\$1,716</b>		

# 2026 NACO Dues Schedule With HHS ASSESSMENT **Draft**

County	Revenue Component		Population Component <sup>(2)</sup>			Public Lands Component		HHS Component	2026 Dues <sup>(3)</sup>	2025 Dues	Change
	FY 24 <sup>(1)</sup> Audited Revenues	Base Assessment	2023 Certified Population	Per Capita Assessment	Population Assessment	2025 County PILT Payment	Public Lands Assessment (0.75%)	Based on 2025 IAF County Match Refunds <sup>(4)</sup>			
Carson City	163,455,374	\$21,500	60,266	0.06	\$3,616	\$144,394	\$1,083	\$15,000	\$41,199	\$40,330	\$869
Churchill	52,307,300	\$18,000	27,253	0.08	\$2,180	\$3,071,354	\$23,035	\$11,236	\$54,451	\$47,054	\$7,397
Clark	5,423,798,993	\$24,500	2,392,490	0.03	\$71,775	\$4,558,495	\$34,189	\$15,000	\$145,463	\$143,408	\$2,055
Douglas	124,258,149	\$21,500	55,797	0.06	\$3,348	\$878,917	\$6,592	\$7,853	\$39,293	\$33,615	\$5,678
Elko	94,548,861	\$21,500	57,989	0.06	\$3,479	\$4,213,774	\$31,603	\$15,000	\$71,583	\$63,936	\$7,647
Esmeralda	10,912,116	\$8,500	1,086	0.15	\$163	\$171,185	\$1,284	\$0	\$9,947	\$8,221	\$1,726
Eureka	34,956,212	\$13,000	1,852	0.15	\$278	\$445,871	\$3,344	\$290	\$16,912	\$16,473	\$439
Humboldt	47,724,249	\$15,500	17,801	0.1	\$1,780	\$2,299,886	\$17,249	\$12,284	\$46,813	\$37,731	\$9,082
Lander	50,155,767	\$15,500	6,255	0.12	\$751	\$1,306,902	\$9,802	\$6,549	\$32,601	\$25,357	\$7,244
Lincoln	16,251,831	\$10,500	4,730	0.15	\$710	\$1,035,482	\$7,766	\$5,914	\$24,890	\$19,398	\$5,492
Lyon	77,029,498	\$21,500	65,116	0.06	\$3,907	\$2,858,609	\$21,440	\$14,495	\$61,342	\$53,548	\$7,794
Mineral	15,254,565	\$8,500	4,770	0.15	\$716	\$968,014	\$7,260	\$5,193	\$21,669	\$17,168	\$4,501
Nye	99,283,811	\$21,500	51,802	0.06	\$3,108	\$4,271,413	\$32,036	\$14,672	\$71,316	\$60,635	\$10,681
Pershing	18,132,927	\$10,500	7,184	0.12	\$862	\$1,306,902	\$9,802	\$8,148	\$29,312	\$23,780	\$5,532
Storey	52,540,247	\$18,000	4,457	0.15	\$669	\$50,033	\$375	\$101	\$19,145	\$16,548	\$2,597
Washoe	766,780,366	\$24,500	513,854	0.03	\$15,416	\$4,622,177	\$34,666	\$15,000	\$89,582	\$88,303	\$1,279
White Pine	35,116,878	\$13,000	10,209	0.1	\$1,021	\$1,598,415	\$11,988	\$6,991	\$33,000	\$27,022	\$5,978
<b>Total</b>	<b>\$7,082,507,144</b>	<b>\$287,500</b>	<b>3,282,910</b>		<b>\$113,777</b>	<b>\$33,801,823</b>	<b>\$253,514</b>	<b>\$154,031</b>	<b>\$808,516</b>	<b>\$540,248</b>	<b>\$85,989</b>

(1) From Audited S-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.



# NACO Portfolio Review

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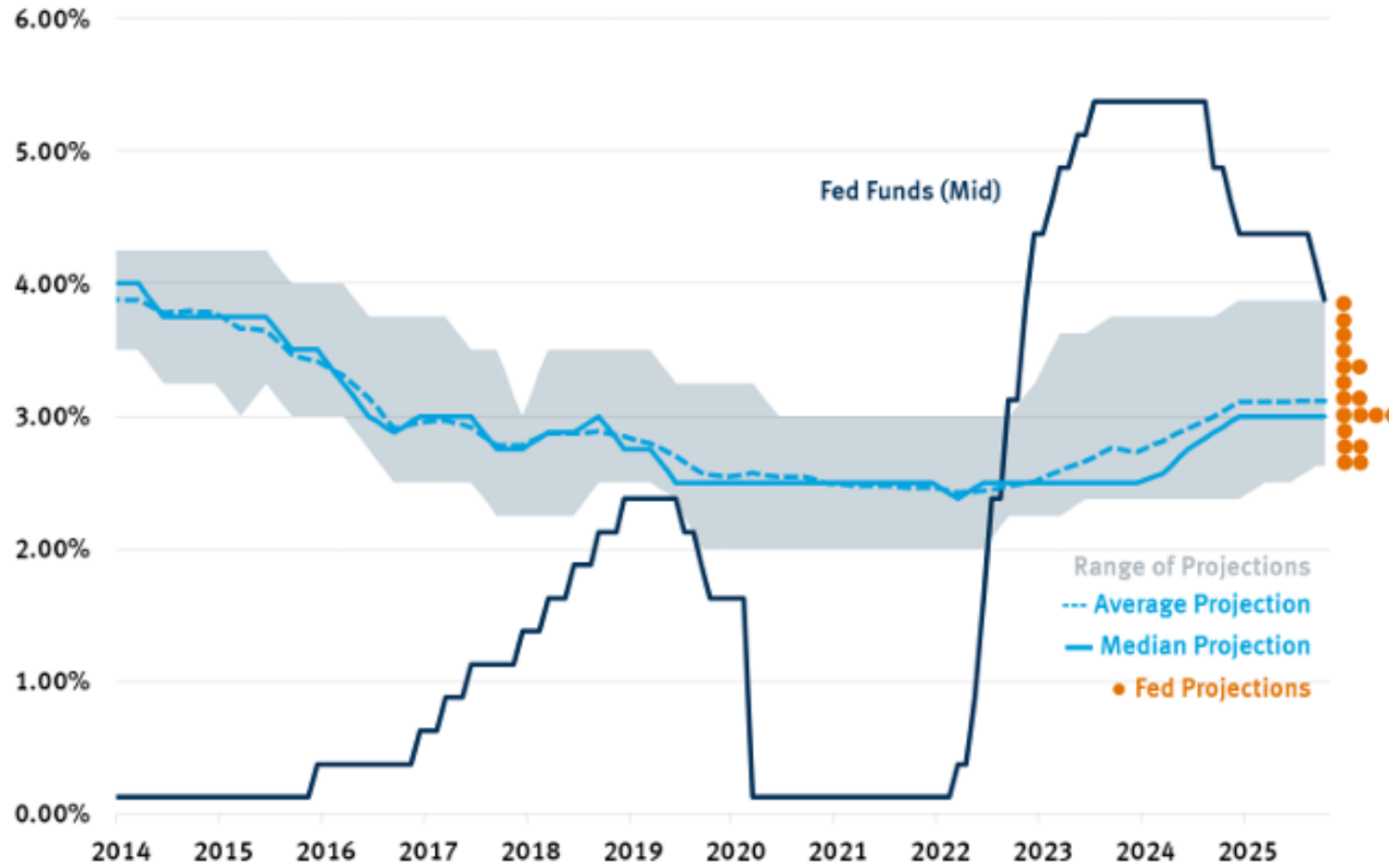
ANDY ROBBINS

MANAGING PARTNER

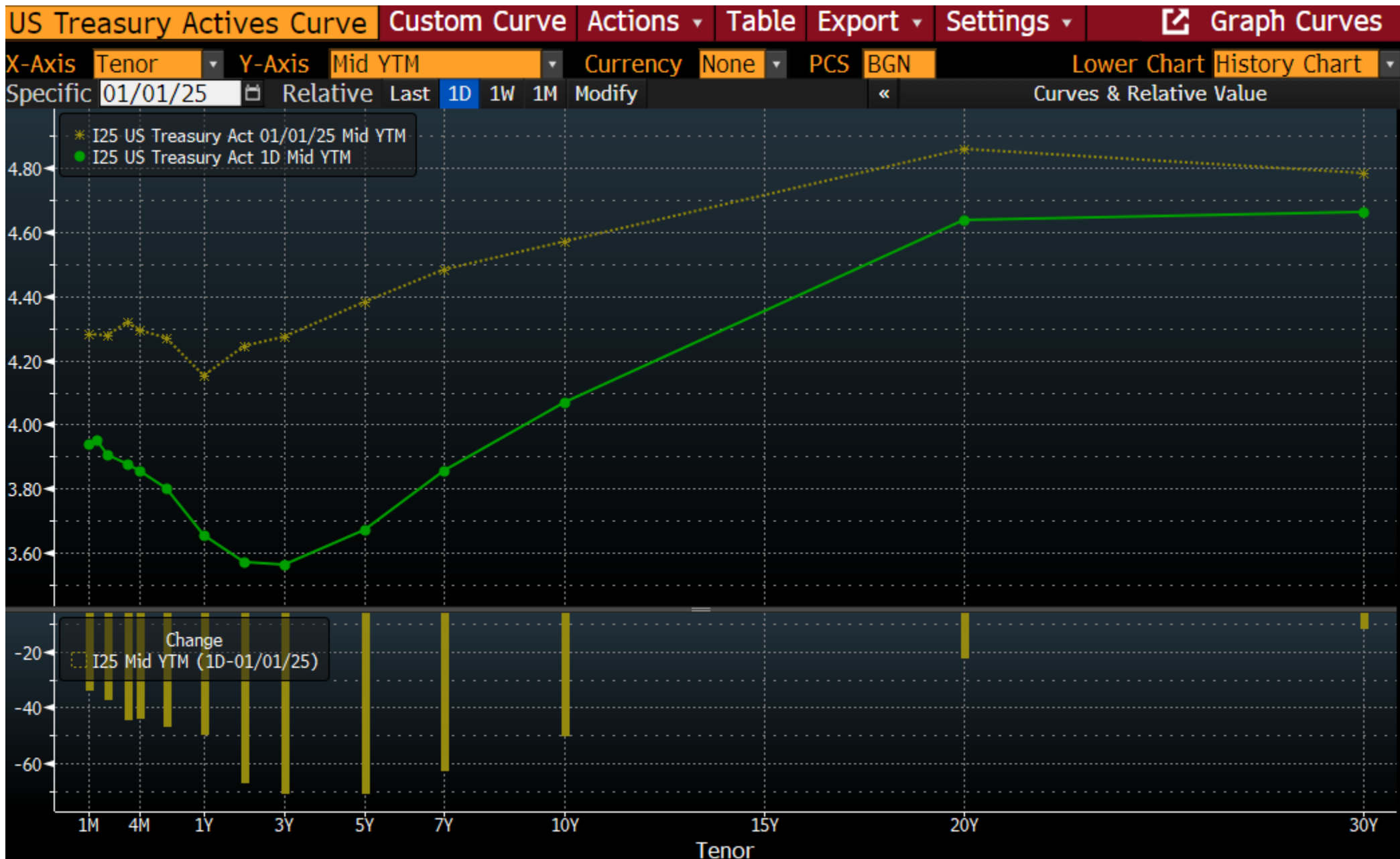


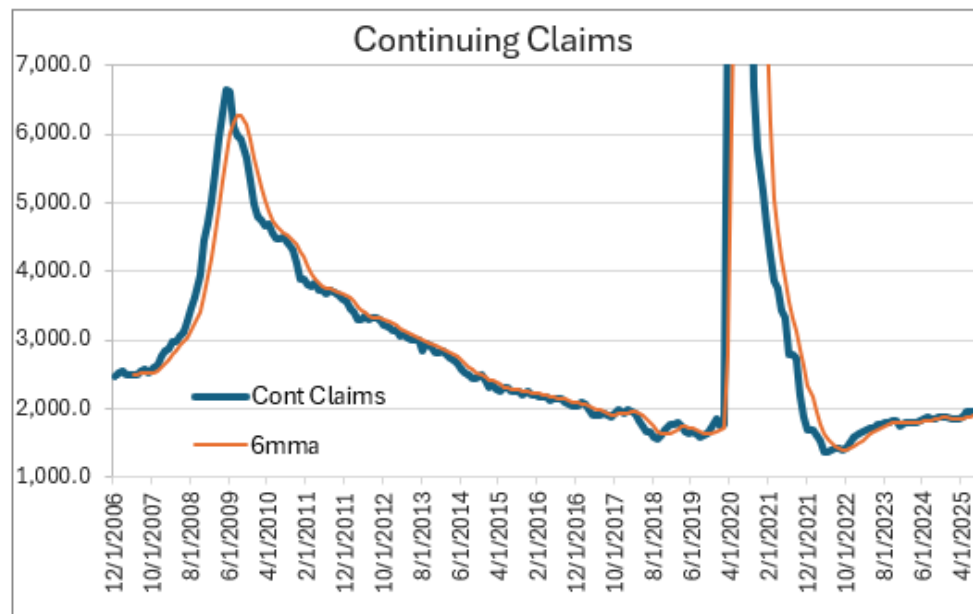
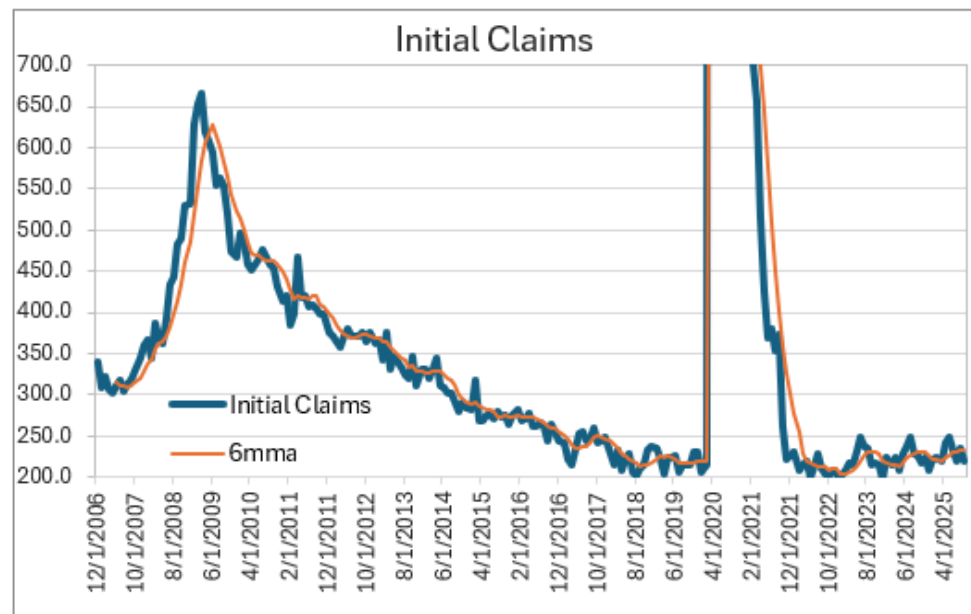
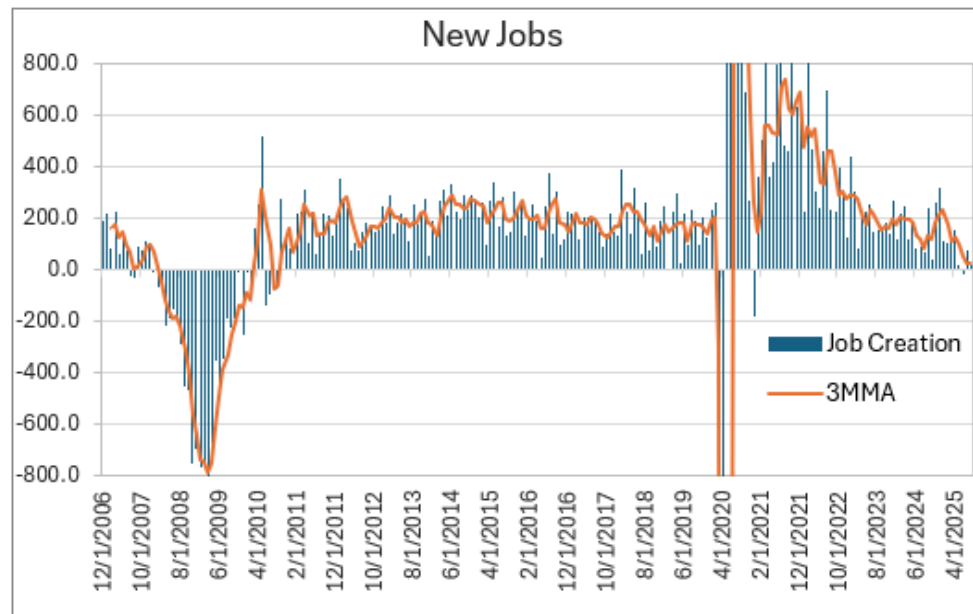
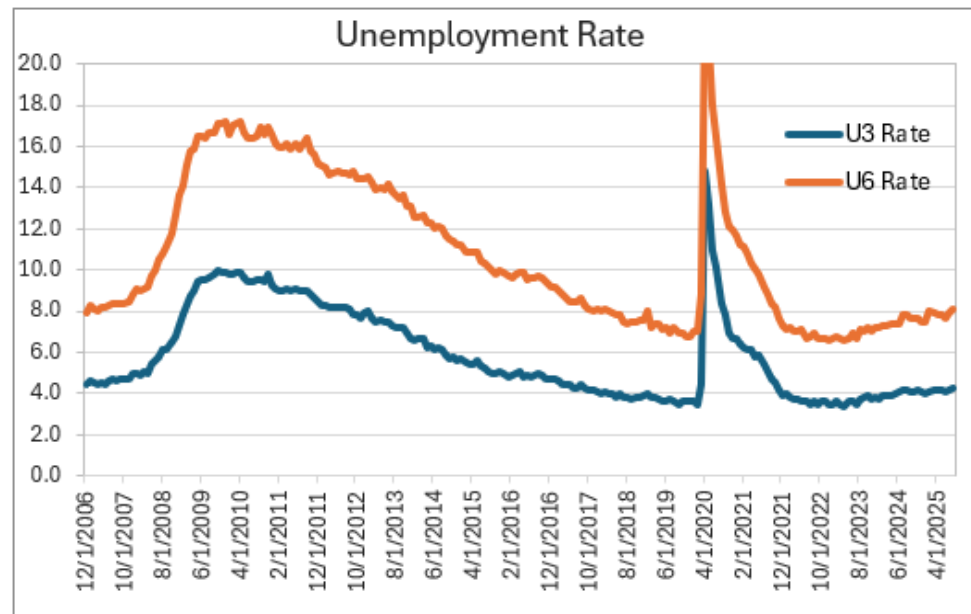
## Fed Target Now at Top End of Range of Neutral Projections, Complicating Consensus

Fed Dot Plot | Longer-Run Neutral Rate (Percent)



Sources: Federal Reserve SEPs, Stifel







Show Models


☐ Enable Overrides

Region: United States »

Instrument: Fed Funds Futures »

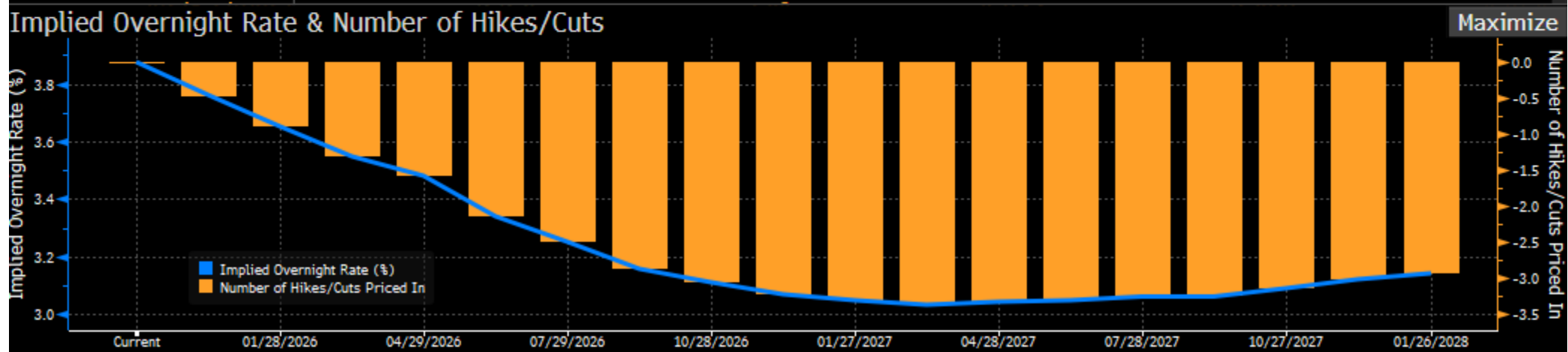
Target Rate 4.00

Pricing Date 11/13/2025

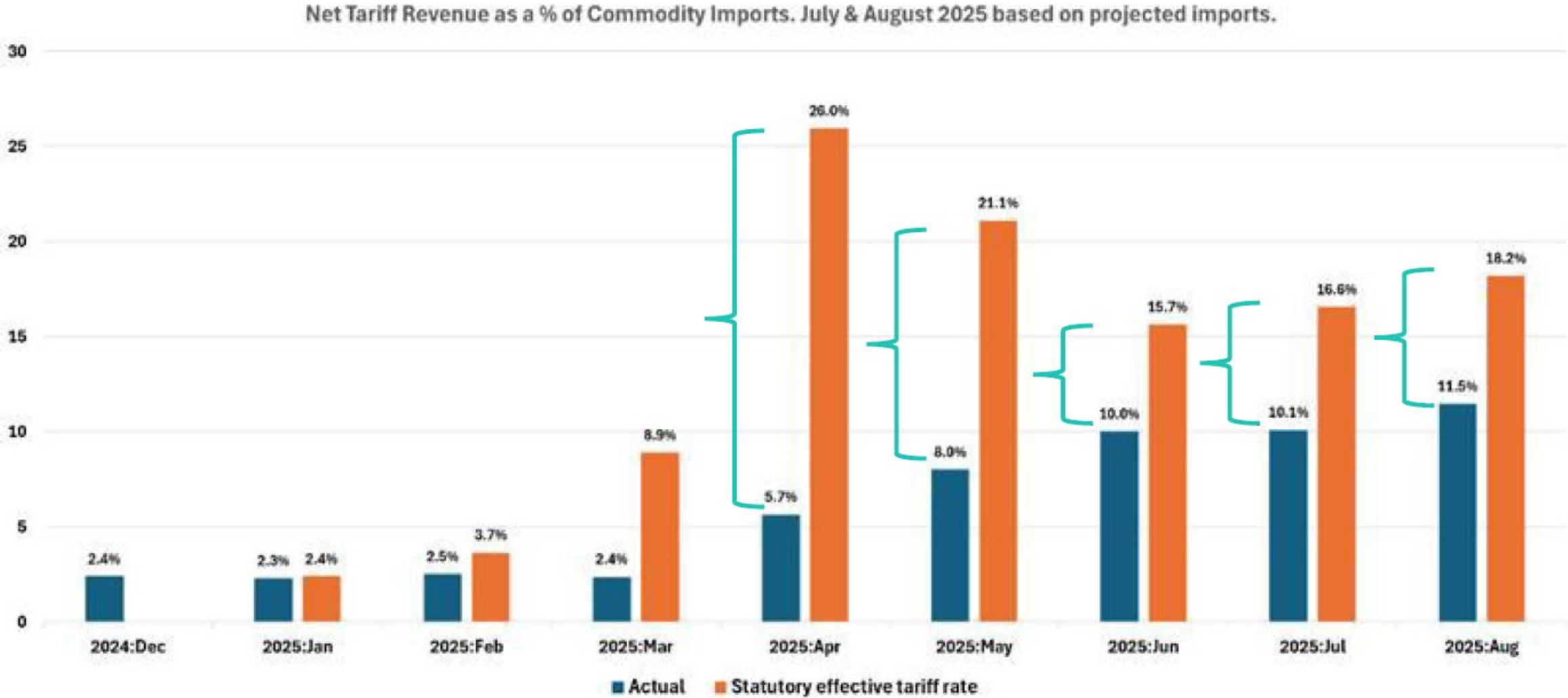
Effective Rate 3.87

Cur. Imp. O/N Rate 3.876

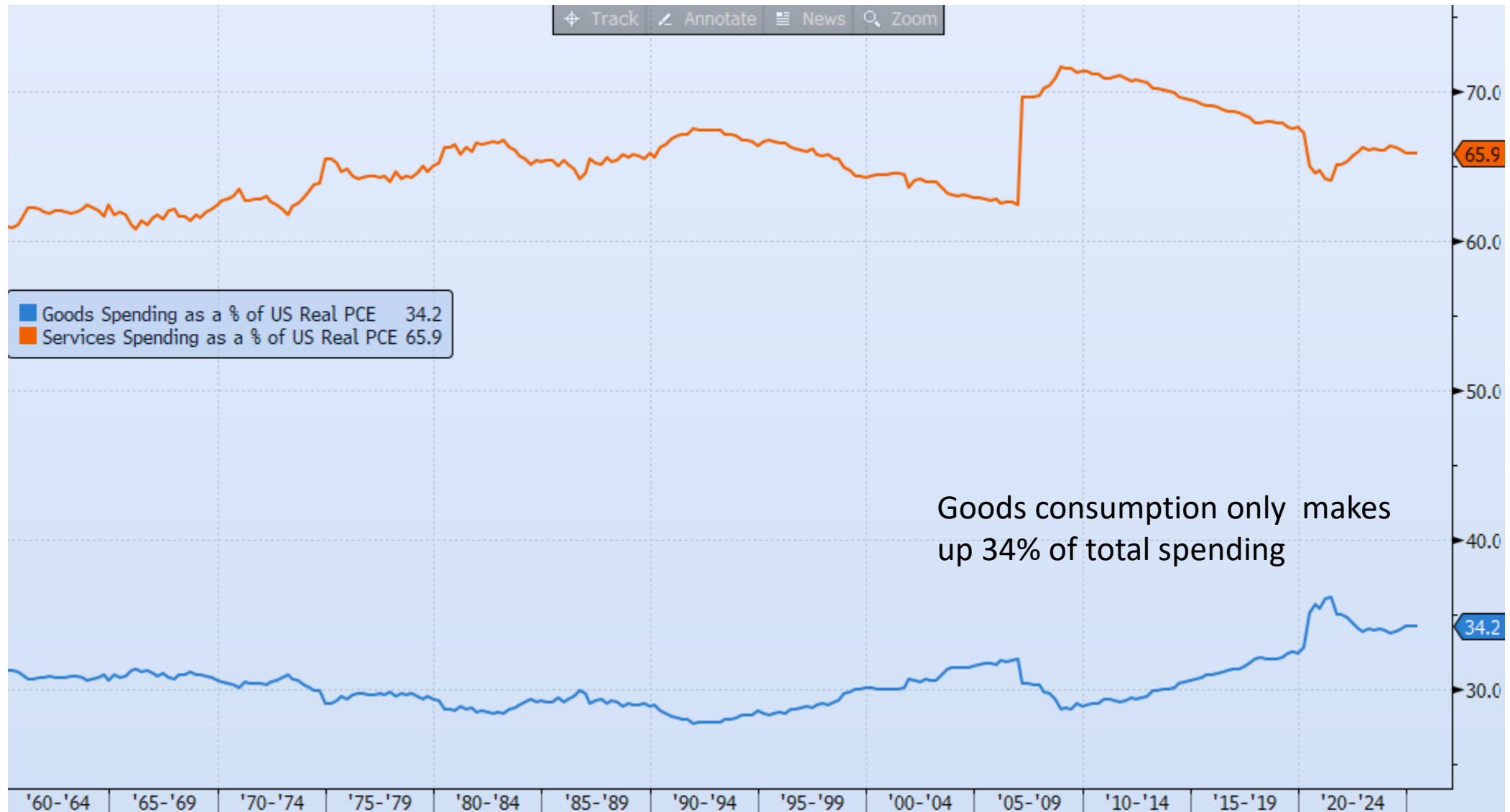
Meeting	#Hikes/Cuts	%Hike/Cut	Imp. Rate Δ	Implied Rate	A.R.M. ▲
12/10/2025	-0.470	-47.0%	-0.117	3.759	0.250
01/28/2026	-0.895	-42.5%	-0.224	3.653	0.250
03/18/2026	-1.315	-42.0%	-0.329	3.547	0.250
04/29/2026	-1.575	-26.0%	-0.394	3.483	0.250
06/17/2026	-2.146	-57.1%	-0.537	3.340	0.250
07/29/2026	-2.495	-34.9%	-0.624	3.253	0.250
09/16/2026	-2.879	-38.4%	-0.720	3.156	0.250
10/28/2026	-3.055	-17.6%	-0.764	3.113	0.250
12/09/2026	-3.230	-17.5%	-0.808	3.069	0.250
01/27/2027	-3.305	-7.5%	-0.826	3.050	0.250



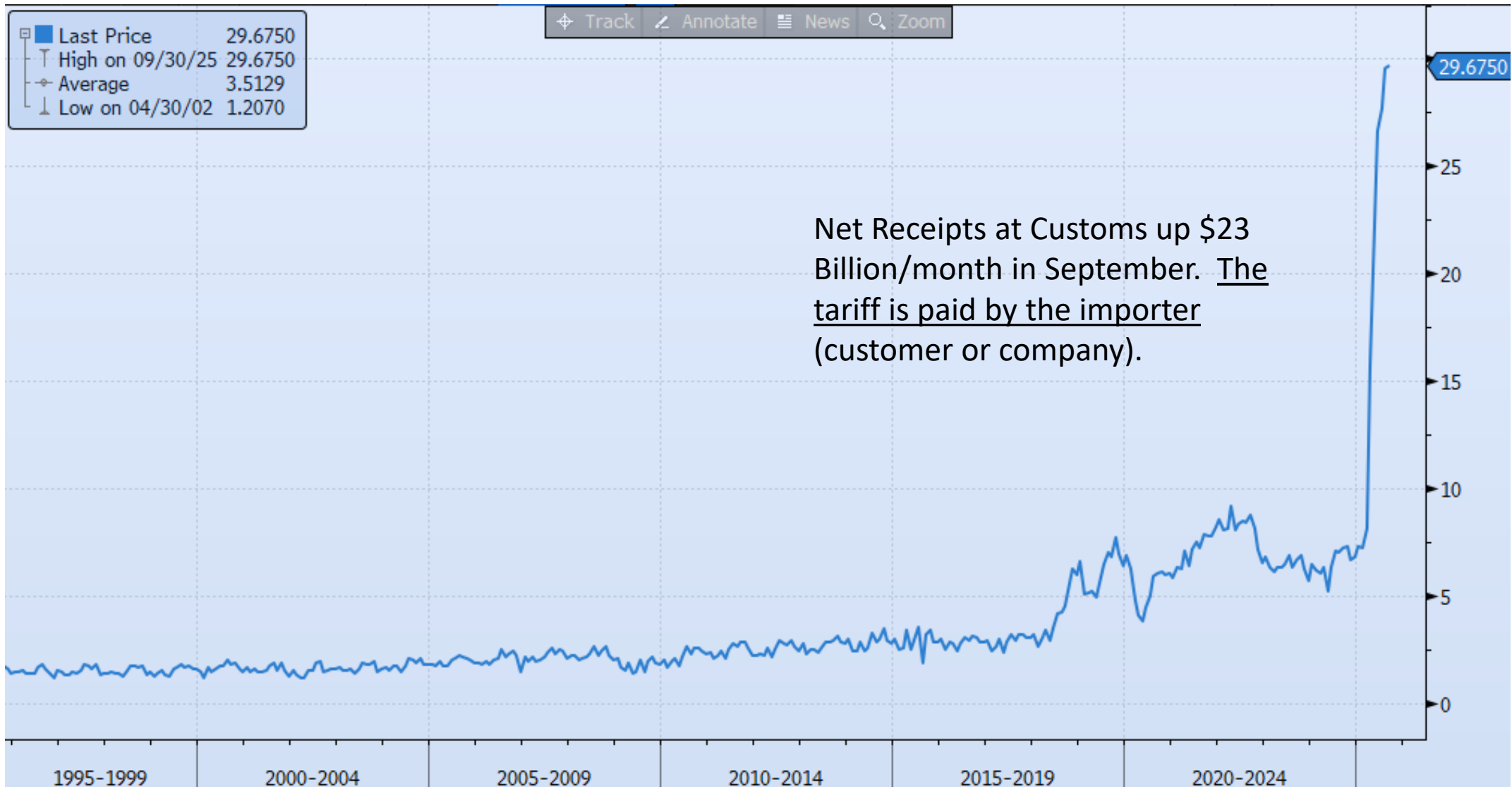
The divide between actual and statutory tariff rates remains significant, indicating plenty of runway for additional passthrough to consumer prices – this passthrough occurs on a lag which can vary between a few weeks or a quarter or more depending on the goods category in question.



## Tariffs Impact Will Be Mostly Contained To Goods



## Tariff Revenue (Net Receipts at Customs)





03/31/2003 - 09/30/2025 Local CCY

1D 3D 1M 6M YTD 1Y 5Y Max Monthly

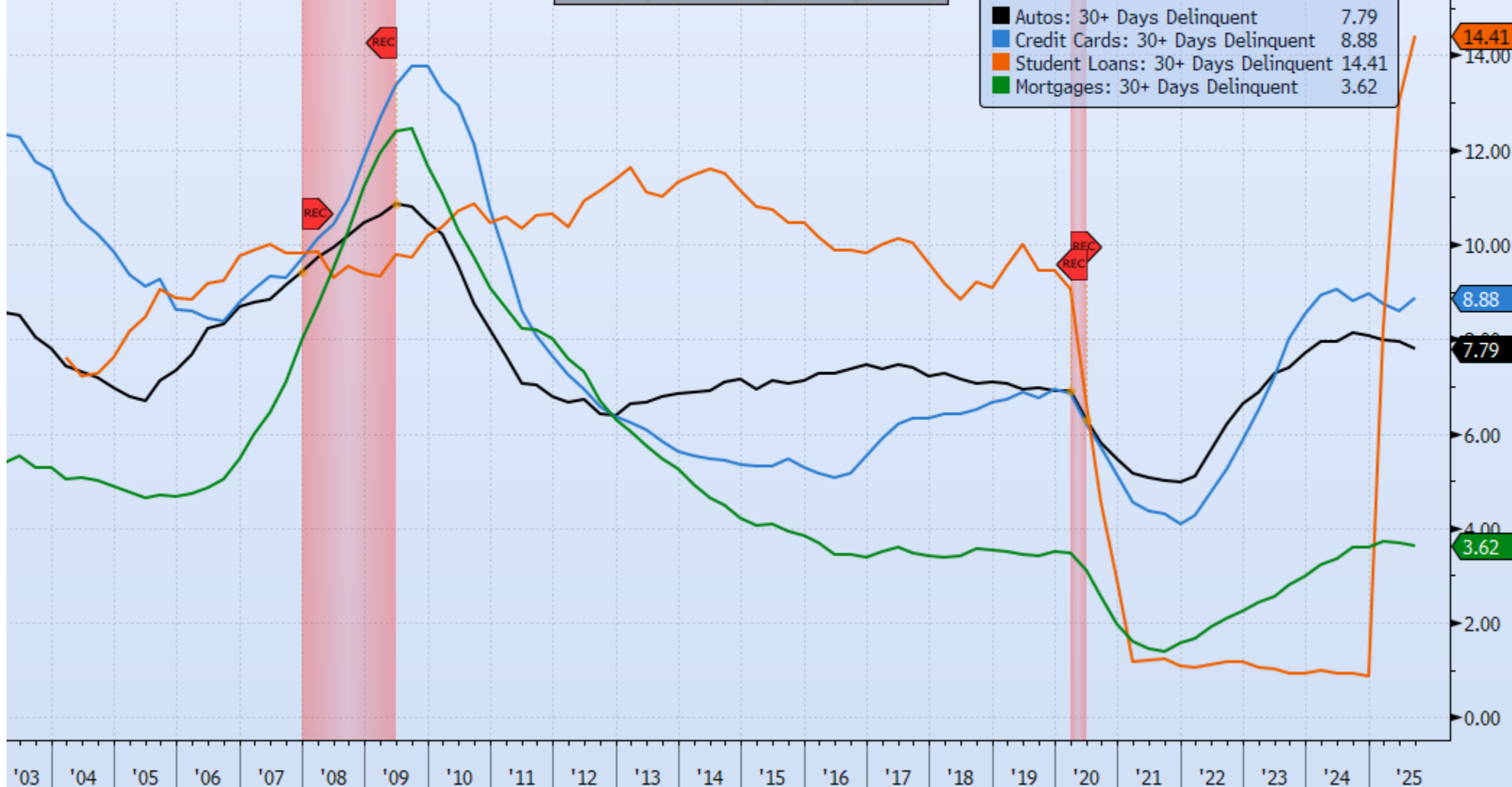
Table

Add Data

Edit Chart

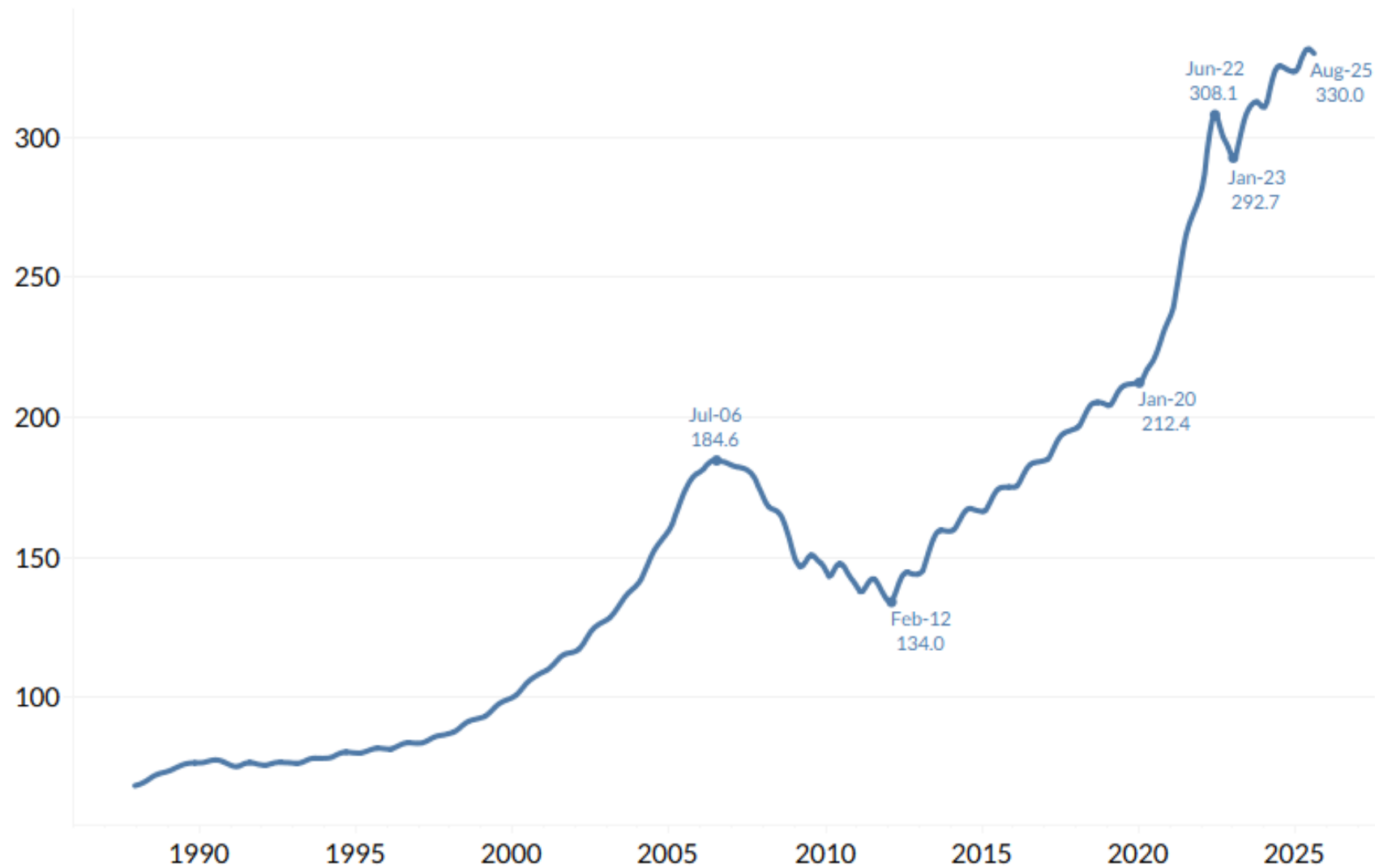


Track Annotate News Zoom



# S&P CoreLogic Case-Shiller US Home Price NSA Index

National Average



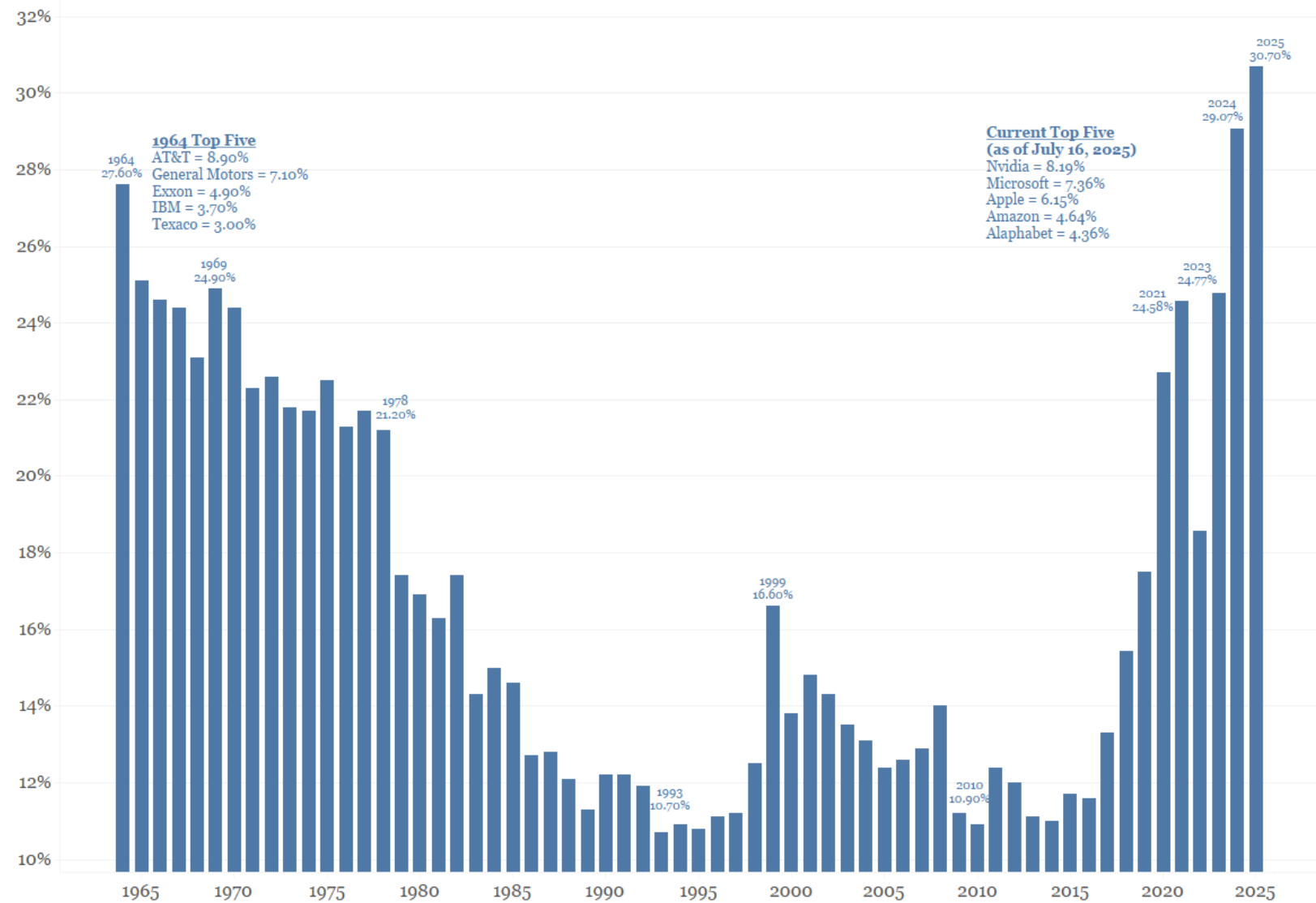
Data Source: Case Shiller

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# Stock Market Gains Concentrated in 5-7 Stocks

- Nvidia
- Microsoft
- Apple
- Amazon
- Alphabet

The Five Largest Stocks in the S&P 500



Source: S&P, Dow Jones, Bloomberg

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<https://www.biancoresearch.com/>

# Disclosures

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Moreton Asset Management, LLC cannot guarantee the future performance of client assets, promise any specific level of performance, or promise that Moreton's investment decisions, strategies or overall management of the portfolio will be successful. The price of securities can and will fluctuate. Securities held in Moreton's portfolios are not deposits or obligations of or guaranteed by Moreton or any of its affiliates; nor federally insured by the FDIC, the Federal Reserve Board or any other federal, state, or municipal governmental entity.

Opinions and forecasts regarding sectors, industries, companies, countries and/or themes, and portfolio composition and holdings, are all subject to change at any time, based on market and other conditions, and should not be construed as a recommendation of any specific security, industry, or sector

**IMPORTANT NOTE:** Moreton Asset Management, LLC is an SEC Investment Advisory firm.

## Account Review

01/01/2025 - 12/03/2025

Moreton-NACO (214088)

Dated: 12/04/2025

### Balance Sheet

Book Value + Accrued	771,234.08
Net Unrealized Gain/Loss	177,590.67
Market Value + Accrued	948,824.75

### Security Type

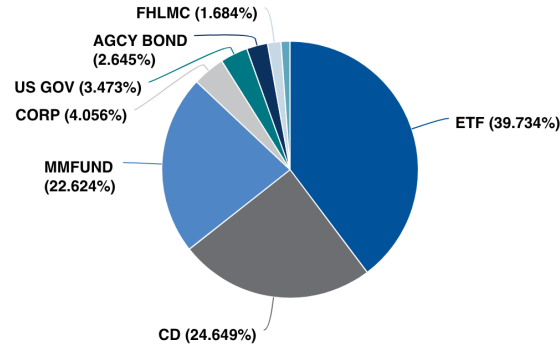


Chart calculated by: Ending Market Value + Accrued

### Choose Dashboard Widget

Issuer Concentration	% of Base Market Value + Accrued
The Vanguard Group, Inc.	39.734%
Other	22.942%
U.S. Bancorp	22.624%
United States	3.473%
Celtic Investment, Inc.	3.168%
Harley-Davidson, Inc.	2.714%
USAlliance Federal Credit Union	2.688%
Hughes Federal Credit Union	2.656%

--- 100.000%

Footnotes: 1,2

### Cash and Fixed Income Summary

Risk Metric	Value
Cash	81.88
MMFund	214,661.63
Fixed Income	357,073.12
Duration	1.363
Convexity	-0.012
WAL	1.410
Years to Final Maturity	1.598
Years to Effective Maturity	1.471
Yield	3.841
Book Yield	3.890
Avg Credit Rating	AA/Aa2/AA

### Market Sector

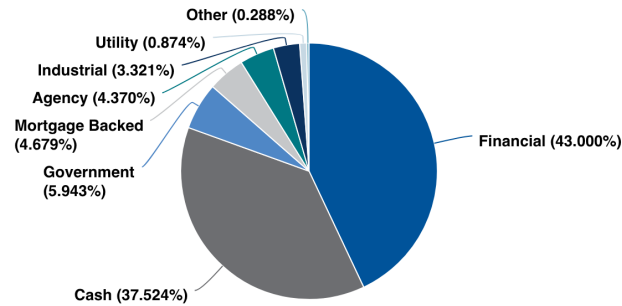
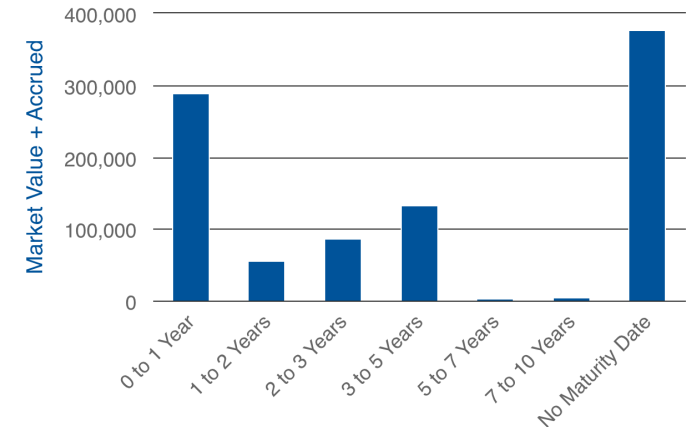


Chart calculated by: Ending Current Units

### MFS Maturity Grouped Report

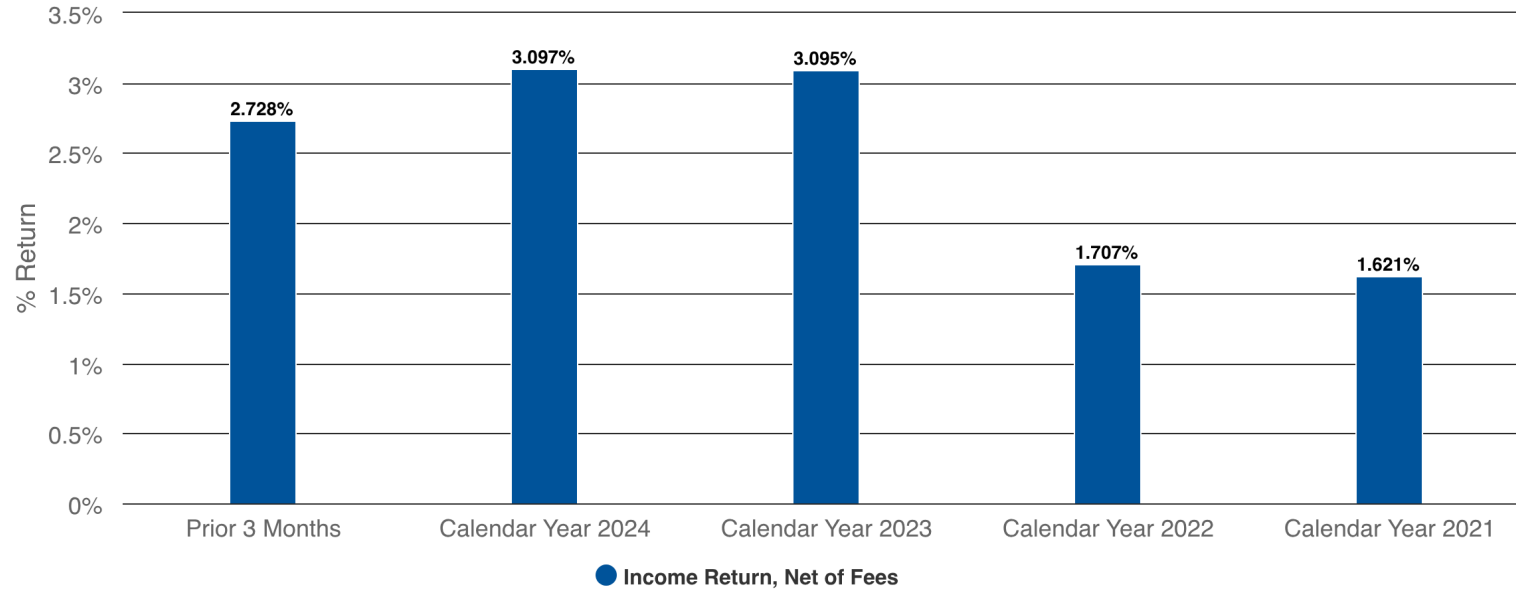


# Net Income Report-4 Year

As of 12/03/2025

Moreton-NACO (214088)

Dated: 12/04/2025



Period Begin	Period End	Income Return, Net of Fees	Net Income	Ending Book Value + Accrued	Period
09/01/2025	11/30/2025	2.728%	6,224.19	771,245.81	Prior 3 Months
01/01/2024	12/31/2024	3.097%	24,695.94	748,986.12	Calendar Year 2024
01/01/2023	12/31/2023	3.095%	22,243.50	724,288.46	Calendar Year 2023
01/01/2022	12/31/2022	1.707%	13,012.22	702,044.96	Calendar Year 2022
01/01/2021	12/31/2021	1.621%	10,613.90	664,032.74	Calendar Year 2021

Account	Index	Index Start Date	Index End Date
Moreton-NACO	ICE BofA 3-Month US Treasury Bill Index	07/22/2002	---

Net of Fees (includes management and trading).

Returns for all periods have been annualized.

No Tax Adjustment.

Note that data will not exist prior to the performance inception date of: 03/31/2020.

# Portfolio Holdings

As of 12/03/2025

Moreton-NACO (214088)

Dated: 12/04/2025

Ticker, Identifier	Description	Security Type, Coupon Type	Coupon Reset Frequency, Next Reset Date	Original Cost, Original Units	Market Value, Book Value	Accrued Balance	Market Value + Accrued, Book Value + Accrued	Callable, Next Call Date	Book Yield, Settle Date	Effective Maturity, Final Maturity	Moody's Rating, DBRS Rating	Net Unrealized Gain/ Loss, Book Price
VEA 921943858	VANGUARD DEV MKT ETF	ETF Fixed	---	19,902.26 499.00	30,833.21 19,902.26	0.00	30,833.21 19,902.26	N ---	---	---	NA NA	10,930.95 39.884
VB 922908751	VANGUARD S-C ID ETF	ETF Fixed	---	39,730.66 268.00	69,395.92 39,730.66	0.00	69,395.92 39,730.66	N ---	---	---	NA NA	29,665.26 148.249
VV 922908637	VANGUARD LG-CP I ETF	ETF Fixed	---	49,768.22 339.00	107,154.51 49,768.22	0.00	107,154.51 49,768.22	N ---	---	---	NA NA	57,386.29 146.809
VTI 922908769	VANGUARD TSM IDX ETF	ETF Fixed	---	39,618.48 247.00	83,130.32 39,618.48	0.00	83,130.32 39,618.48	N ---	---	---	NA NA	43,511.84 160.399
VO 922908629	VANGUARD MD-CP I ETF	ETF Fixed	---	49,745.68 296.00	86,494.16 49,745.68	0.00	86,494.16 49,745.68	N ---	---	---	NA NA	36,748.48 168.060
USD CCYUSD	Receivable	CASH Fixed	---	81.88 81.88	81.88 81.88	0.00	81.88 81.88	---	0.000 ---	12/03/2025 12/03/2025	Aaa NA	0.00 1.000
FGXXX 31846V336	FIRST AMER:GVT OBLG X	MMFUND Fixed	---	214,592.65 214,592.65	214,592.65 214,592.65	68.98	214,661.63 ---	N ---	3.900 ---	12/03/2025 12/03/2025	Aaa NA	0.00 1.000
FN 31418BYK6	FN MA2513	FNMA Fixed	---	4.02 9,000.00	3.78 3.79	0.00	3.78 3.79	N ---	0.000 04/04/2016	01/01/2026 01/01/2026	Aa1 AAA	-0.01 100.000
INFFCU 45675CAA0	The Infirmary Federal Credit Union	CD Fixed	---	25,000.00 25,000.00	25,031.25 25,000.00	88.22	25,119.47 25,088.22	N ---	4.600 02/06/2024	02/06/2026 02/06/2026	NA NA	31.25 100.000
STT 857477AW3	STATE STREET CORP	CORP Fixed	---	4,025.64 4,000.00	3,975.36 4,002.06	4.42	3,979.78 4,006.48	N ---	2.536 03/31/2020	05/19/2026 05/19/2026	Aa3 AA	-26.70 100.052
FLGLA 338386AC9	Flagler Bank	CD Fixed	---	13,979.00 14,000.00	14,056.28 13,996.69	14.27	14,070.55 14,010.95	N ---	4.704 05/26/2023	05/26/2026 05/26/2026	NA NA	59.59 99.976
EAGSBK 27004PEY5	Eaglemark Savings Bank	CD Fixed	---	24,975.00 25,000.00	25,149.75 24,993.49	605.31	25,755.06 25,598.80	N ---	5.103 06/12/2024	06/12/2026 06/12/2026	NA NA	156.26 99.974
FG 3128MDWG4	FH G14947	FGLMC Fixed	---	60.55 21,000.00	57.31 57.73	0.02	57.33 57.74	N ---	1.233 ---	04/01/2026 09/01/2026	Aa1 AAA	-0.42 100.393
FN 31418CBJ2	FN MA2740	FNMA Fixed	---	109.97 8,000.00	107.25 108.27	0.02	107.28 108.29	N ---	1.590 04/05/2017	07/01/2026 09/01/2026	Aa1 AAA	-1.02 100.177
HD 437076BN1	HOME DEPOT INC	CORP Fixed	---	4,945.20 5,000.00	4,936.15 4,992.96	23.32	4,959.47 5,016.27	Y 06/15/2026	2.309 03/31/2020	09/15/2026 09/15/2026	A2 A	-56.81 99.859
FG 3128MDBR3	FH G14348	FGLMC Fixed	---	23.29 34,000.00	21.93 22.13	0.01	21.93 22.14	N ---	1.194 04/20/2017	06/01/2026 10/01/2026	Aa1 AAA	-0.21 100.714
FN 3138EMNQ0	FN AL4898	FNMA Fixed	---	14.64 26,000.00	14.02 14.06	0.01	14.02 14.06	N ---	1.671 ---	03/01/2026 01/01/2027	Aa1 AAA	-0.04 100.327
HUGHCU 444425AL6	HUGHES FEDERAL CREDIT UNION	CD Fixed	---	24,962.50 25,000.00	25,183.25 24,985.60	15.07	25,198.32 25,000.66	N ---	4.453 01/29/2024	01/29/2027 01/29/2027	NA NA	197.65 99.942
FN 31418CHS6	FN MA2940	FNMA Fixed	---	118.59 4,000.00	112.52 114.28	0.03	112.56 114.32	N ---	1.304 04/11/2017	01/01/2027 03/01/2027	Aa1 AAA	-1.76 101.064
FN 3138EH4H2	FN AL1723	FNMA Fixed	---	351.96 52,000.00	335.59 338.29	0.11	335.71 338.40	N ---	2.622 ---	11/01/2026 04/01/2027	Aa1 AAA	-2.69 100.447
AWK 03040WAQ8	AMERICAN WATER CAPITAL CORP	CORP Fixed	---	4,993.00 5,000.00	4,922.15 4,998.24	38.10	4,960.25 5,036.34	Y 06/01/2027	2.971 03/31/2020	09/01/2027 09/01/2027	Baa1 NA	-76.09 99.965
VANWST 92213MAB7	Vantage West Credit Union	CD Fixed	---	24,962.50 25,000.00	25,107.25 24,977.81	57.53	25,164.78 25,035.34	N ---	4.053 09/13/2024	09/13/2027 09/13/2027	NA NA	129.44 99.911
FN 31418CQM9	FN MA3159	FNMA Fixed	---	248.59 6,000.00	240.15 244.46	0.06	240.21 244.52	N ---	1.796 08/14/2019	07/01/2027 10/01/2027	Aa1 AAA	-4.31 100.768
FHMS 3137FEBQ2	FHMS K-072 A2	FHLMC Fixed	---	4,338.91 4,000.00	3,971.24 4,086.67	1.15	3,972.39 4,087.81	Y ---	2.218 11/14/2019	12/01/2027 12/25/2027	Aa1 AAA	-115.43 102.167
USAFCU 90352RCX1	USAlliance Federal Credit Union	CD Fixed	---	24,925.00 25,000.00	25,498.00 24,968.95	9.76	25,507.76 24,978.71	N ---	4.818 12/30/2022	12/30/2027 12/30/2027	NA NA	529.05 99.876
FN 31418CTH7	FN MA3251	FNMA Fixed	---	157.17 4,000.00	154.10 155.43	0.05	154.14 155.48	N ---	2.734 05/01/2018	10/01/2027 01/01/2028	Aa1 AAA	-1.34 100.443
FN 31418CUL6	FN MA3286	FNMA Fixed	---	956.48 18,000.00	921.81 940.90	0.23	922.05 941.13	N ---	1.810 12/06/2019	10/01/2027 02/01/2028	Aa1 AAA	-19.09 100.922
T 9128283W8	UNITED STATES TREASURY	US GOV Fixed	---	11,837.91 12,000.00	11,813.88 11,951.03	99.54	11,913.42 12,050.57	N ---	2.943 03/31/2020	02/15/2028 02/15/2028	Aa1 AAA	-137.15 99.592
FHMS 3137FEZU7	FHMS K-076 A2	FHLMC Fixed	---	6,792.19 6,000.00	6,005.10 6,230.78	1.95	6,007.05 6,232.73	Y ---	2.076 01/28/2020	04/01/2028 04/25/2028	Aa1 AAA	-225.68 103.846



## Portfolio Holdings

As of 12/03/2025

Moreton-NACO (214088)

Dated: 12/04/2025

Ticker, Identifier	Description	Security Type, Coupon Type	Coupon Reset Frequency, Next Reset Date	Original Cost, Original Units	Market Value, Book Value	Accrued Balance	Market Value + Accrued, Book Value + Accrued	Callable, Next Call Date	Book Yield, Settle Date	Effective Maturity, Final Maturity	Moody's Rating, DBRS Rating	Net Unrealized Gain/Loss, Book Price
FN 3138ELCQ4	FN AL3678	FNMA Fixed	---	808.70 37,000.00	798.61 804.56	0.23	798.85 804.79	N ---	3.184 10/03/2018	11/01/2027 05/01/2028	Aa1 AAA	-5.95 100.063
CME 12572QAJ4	CME GROUP INC	CORP Fixed	---	4,014.29 4,000.00	4,002.68 4,004.70	70.42	4,073.10 4,075.12	Y 03/15/2028	3.698 03/31/2020	03/15/2028 06/15/2028	Aa3 NA	-2.02 100.117
T 9128284V9	UNITED STATES TREASURY	US GOV Fixed	---	8,140.02 8,000.00	7,873.44 8,048.54	69.38	7,942.81 8,117.92	N ---	2.640 03/31/2020	08/15/2028 08/15/2028	Aa1 AAA	-175.10 100.607
UNIICC 39573LEM6	GreenState Credit Union	CD Fixed	---	18,075.60 18,000.00	18,598.14 18,045.09	7.40	18,605.54 N ---	N ---	4.900 01/09/2024	09/26/2028 09/26/2028	NA NA	553.05 100.250
FHMS 3137FJZ93	FHMS K-084 A2	FHLMC Variable	---	6,677.58 6,000.00	5,997.24 6,230.39	1.89	5,999.13 6,232.28	Y ---	2.296 01/16/2020	10/01/2028 10/25/2028	Aaa AAA	-233.15 103.840
TTEFP 89153VAQ2	TOTALENERGIES CAPITAL INTERNATIONAL SA	CORP Fixed	---	7,000.00 7,000.00	6,893.88 7,000.00	70.54	6,964.42 7,070.54	Y 11/19/2028	3.455 03/31/2020	02/19/2029 02/19/2029	Aa3 NA	-106.12 100.000
FN 3138EQE81	FN AL7358	FNMA Fixed	---	101.44 15,000.00	98.11 99.10	0.03	98.15 99.13	N ---	2.563 04/17/2018	02/01/2027 05/01/2029	Aa1 AAA	-0.98 100.622
PSA 74460DAD1	PUBLIC STORAGE OPERATING CO	CORP Fixed	---	6,999.86 7,000.00	6,865.95 7,000.00	21.72	6,887.67 7,021.72	Y 02/01/2029	3.385 03/31/2020	05/01/2029 05/01/2029	A2 NA	-134.05 100.000
CELTIC 15118RX51	Celtic Bank Corporation	CD Fixed	---	29,520.00 30,000.00	30,011.70 29,574.87	46.03	30,057.73 29,620.89	N ---	4.437 06/20/2025	06/20/2029 06/20/2029	NA NA	436.83 98.583
AAPL 037833DP2	APPLE INC	CORP Fixed	---	6,972.56 7,000.00	6,622.21 6,988.37	35.51	6,657.72 7,023.88	Y 06/11/2029	2.246 03/31/2020	09/11/2029 09/11/2029	Aaa NA	-366.16 99.834
MS 61776NZQ9	Morgan Stanley Private Bank, National Association	CD Fixed	---	19,934.00 20,000.00	19,945.60 19,935.91	102.74	20,048.34 20,038.65	N ---	3.840 10/23/2025	10/15/2029 10/15/2029	Aa3 NA	9.69 99.680
T 912828YS3	UNITED STATES TREASURY	US GOV Fixed	---	14,209.46 14,000.00	13,085.66 14,089.81	12.86	13,098.52 14,102.67	N ---	1.582 03/31/2020	11/15/2029 11/15/2029	Aa1 AAA	-1,004.15 100.642
FN 3138ENYB9	FN AL6105	FNMA Fixed	---	308.34 19,000.00	291.17 299.43	0.10	291.26 299.53	N ---	1.359 04/05/2017	07/01/2028 12/01/2029	Aa1 AAA	-8.27 102.664
AXP 02589AH54	American Express National Bank	CD Fixed	---	23,964.00 24,000.00	24,196.80 23,968.71	149.13	24,345.93 24,117.84	N ---	4.083 04/09/2025	04/09/2030 04/09/2030	Aa3 NA	228.09 99.870
FHLB 3130B8FB3	FEDERAL HOME LOAN BANKS	AGCY BOND Fixed	---	25,000.00 25,000.00	25,007.25 25,000.00	88.54	25,095.79 25,088.54	Y 04/28/2028	3.750 10/30/2025	04/28/2028 10/28/2030	Aa1 AAA	7.25 100.000
FG 3128MMUT8	FH G18593	FGLMC Fixed	---	2,473.40 26,000.00	2,348.49 2,427.65	0.69	2,349.18 2,428.34	N ---	1.884 ---	11/01/2030 03/01/2031	Aa1 AAA	-79.16 102.619
FG 3128MMUV3	FH G18595	FGLMC Fixed	---	619.03 6,000.00	577.48 610.85	0.12	577.60 610.98	N ---	1.064 04/20/2016	10/01/2030 04/01/2031	Aa1 AAA	-33.38 102.560
FG 3128MMUX9	FH G18597	FGLMC Fixed	---	648.14 6,000.00	600.02 628.31	0.18	600.19 628.48	N ---	1.090 04/20/2016	10/01/2030 04/01/2031	Aa1 AAA	-28.29 103.963
FN 31418CZ56	FN MA3463	FNMA Fixed	---	725.24 11,000.00	713.27 730.21	0.24	713.51 730.44	N ---	2.883 10/10/2018	01/01/2033 09/01/2033	Aa1 AAA	-16.93 102.588
FN 31418C5W0	FN MA3560	FNMA Fixed	---	555.96 9,000.00	542.44 562.83	0.18	542.62 563.01	N ---	2.394 01/30/2019	05/01/2033 01/01/2034	Aa1 AAA	-20.40 103.973
FN 31418DLN0	FN MA3932	FNMA Fixed	---	842.24 5,000.00	789.75 848.73	0.24	789.99 848.97	N ---	1.726 01/09/2020	06/01/2034 02/01/2035	Aa1 AAA	-58.98 105.117
FG 3132J4MQ9	FH G31066	FGLMC Fixed	---	2,029.22 10,000.00	1,957.12 2,005.62	0.66	1,957.77 2,006.27	N ---	2.960 05/14/2018	01/01/2034 11/01/2035	Aa1 AAA	-48.50 102.033
---	---	---	---	770,841.02 887,323.53	947,117.80 769,527.13	1,706.96	948,824.75 771,234.08	---	3.890 ---	05/24/2027 07/10/2027	Aa2 AA (high)	177,590.67 95.984

\* Weighted by: Ending Market Value + Accrued, except Book Yield by Base Book Value + Accrued. \* Holdings Displayed by: Position.

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Securities prices may differ from actual liquidation value. Prices listed herein should be used only as a general guide to the portfolio's actual value. Prices are received from various pricing sources. Moreton is not responsible for any clerical or computational errors that may result from using pricing or other data from outside sources. In some cases, the report may reflect positions held in custody outside of the custodian of record for your accounts. Moreton uses settle-date accounting.

Management fees used to calculate the rates of return for the statement period include all administrative, management, and trading services rendered during the statement period, and are reflected in the Summary Performance calculations. These fees are accrued during the statement period and are charged to client accounts at the beginning of the following month. The returns shown are actual and are not annualized.

The custodian of record is required by law to provide separate account statements on at least a quarterly basis. Market values reflected in the custodian's statement and those cited in this report may differ due to the use of different pricing and reporting methods. If any discrepancies are found between the custody statement and this report, the custody statement will serve as the statement of record.

Performance returns include cash and cash equivalents and reflect the reinvestment of dividends, interest and other earnings based on the elections of the underlying client accounts. Performance is presented both before (gross) and after (net) the deduction of Moreton's fees and any applicable transaction costs. Performance is calculated on a settlement date basis and annual rates of return are calculated by linking monthly returns.

Benchmarks are provided for informational purposes only. Indexes are unmanaged and individuals cannot invest directly in the indexes referenced here.

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**Nevada Association of Counties (NACO)**

**Final Grant Report SG-26171**

**CDC Public Health Infrastructure Grant Subaward**

**Reporting Period: July 1, 2023 – November 30, 2025**

## Introduction

The Public Health Infrastructure Grant to the Nevada Association of Counties (NACO) supported the development of Nevada's local public health system by broadening coordination, increasing local capacity, and improving planning across rural and frontier counties.

The work of the NACO Public Health Coordinator expanded and adapted throughout the grant period with county requests for reliable technical assistance increasing as awareness of the resource grew (See Appendix A for September 2023 NACO Annual Conference Presentation outlining the role and resources). Counties sought guidance on changes to state Health and Human Services infrastructure, Medicaid Managed Care, Community Health Needs Assessments, State Public Health Funding navigation, Opioid Abatement allowable uses and additional funding opportunities, Foundational Public Health Services findings and next steps, and most significantly, intergovernmental coordination with various state agencies.

The grant was successful in supporting counties to identify priority needs and begin to make sustainable improvements to infrastructure. The grant successfully provided proof of concept for a NACO Health and Human Services Manager position. Recognizing the value to counties of the work conducted under the grant, the NACO Board of Directors approved a full-time role supported by funding sources within the NACO annual budget to ensure that the progress made during the grant period continues and that counties maintain access to dedicated support (Appendix B).

## Intergovernmental Coordination and Workshops

One of the key activities planned for NACO's subaward from the Public Health Infrastructure Grant was to retain the Public Health Coordinator to act as the liaison between county and state officials to develop and improve public health services and build capacity for rural and frontier counties to respond to current and future public health crises. NACO, as the statewide association supporting county governments, is uniquely suited to deliver intergovernmental coordination on behalf of counties to achieve these goals.

Throughout the grant period, NACO worked with several state agencies to improve health and human services coordination with counties. Key efforts include the following:

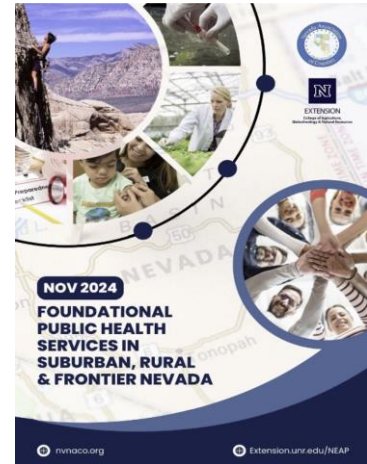
- NACO worked closely with the **Division of Public & Behavioral Health (DPBH)** leadership and contractors during the development and execution of several efforts and communicated those efforts back to counties and encouraged county participation. These include: development of the Silver State Health Improvement Plan (SSHIP), including assignment as lead agency for a number of sub-goals related to assessment, partnership development, and investment planning; extensive coordination on mapping Nevada's public health infrastructure using the Foundational Public Health Services model as a baseline; coordination to develop local Boards of Health, including hosting a Local Public Health Governance workshop (more information on this in "Education" section), presentations to statewide County Health Officers meetings, and technical assistance to new County Health Officers as they work with their Commissioners to improve board functions.

- NACO established quarterly meetings with **Nevada Medicaid** addressing topics such as the 1115 re-entry waiver, school-based services reimbursement, County (Long-Term Care) Match processes, Disproportionate Share Hospitals (DSH) payments, and statewide managed care. NACO hosted two Medicaid workshops for county leadership, fiscal staff, and Human Services staff with Nevada Medicaid leadership to support process improvement and better communication regarding the County Medicaid Match program. Additionally, NACO developed digital, shared contacts sheets, one for County Human Services primary contacts and one for the County Match program, which has ensured smoother communications.
- NACO hosted a workshop with **Aging & Disability Services Division, Adult Protective Services (APS)** unit leadership, which led to the development of a Memorandum of Understanding (MOU) template that the state agency and individual counties can utilize to improve communications between county staff and APS case workers investigating cases within the county. Two counties are currently using the template.
- Noting through the FPHS process that Environmental Public Health functions are spread out across multiple state agencies, NACO facilitated coordination with the **Nevada Division of Environmental Protection, Division of Water Resources, Department of Agriculture, and the Division of Public & Behavioral Health** to assist counties in identifying the appropriate stakeholder group to support long-term planning for improved environmental public health, especially in geographically large counties without local health departments where concerns regarding septic permitting, wastewater treatment and surveillance, and the development of new public water systems is a community priority.
- Based on requests from counties during the 83<sup>rd</sup> Session of the Nevada Legislature which saw an increased focus on Nevada's Child Welfare system and, specifically, the lack of state resources for youth with Severe Mental Illness (SMI), NACO has planned a workshop series with the **Division of Child and Family Services (DCFS)** for early 2026
- Increased understanding and oversight of funding mechanisms for safety-net services continues to be a focus for state-county collaboration in the Health & Human Services sector, especially as the state's legislative authority to assess for services was transferred to new agencies as a result of state reorganization in 2025. In addition to coordinating presentations from state agencies to counties regarding services rendered, NACO developed a **chart of state assessments** to counties to assist with communications to new staff at both the state and counties (see Appendix C).

Intergovernmental Coordination Workshop Agendas are included in Appendix D.

## Foundational Public Health Services Assessments & State Public Health Funding

Throughout the grant period, NACO carried out Foundational Public Health Services (FPHS) assessments with every suburban, rural and frontier county, producing county-level profiles and recommendations that can guide public health planning and service delivery (Full report: [FPHS Final Report 12.10.24](#), also Appendix E). This was a partnership with UNR Extension's Nevada Economic Assessment Project (NEAP) team and local governments and community partners across the state. NACO also continues to participate in national FPHS conversations and workgroups to ensure Nevada's counties can continue to learn from national models and public health improvement efforts in other states, as well as to share lessons learned in Nevada with national partners.



Throughout the grant period, NACO worked with partners at DPBH, UNR School of Public Health, and all local health districts to develop a coordinated, statewide effort to educate elected officials on Nevada's public health infrastructure and develop long-term strategic plans to improve foundational public health services. NACO contributed extensive research of national models, collected local data to develop an accurate picture of services statewide, and provided guidance to local jurisdictions to interpret and use their own data.

All data is available on NACO's website, including a link to the full report, the FPHS national model, and a podcast recorded on Nevada's approach to FPHS assessments: [Advocacy | Public Health | Nevada Association of Counties](#). The table below shows the statewide implementation ratings for each Foundational Public Health Service (p. 13 of FPHS Report).

Table 5. Implementation of FPHS Across Nevada, 2024

Health Authority	Central Nevada Health District				CC HHS*	State of Nevada Department of Public and Behavioral Health									
	Churchill	Eureka	Mineral	Pershing	Carson City	Douglas	Lyon	Storey	Humboldt	Lander	Elko	White Pine	Lincoln	Nye	Esmeralda
Communicable Disease Control															
Chronic Disease and Injury Prevention															
Environmental Public Health															
Maternal, Child, and Family Health															
Access to and Linkage with Clinical Care															
Assessment and Surveillance															
Community Partnership Development															
Equity															
Organizational Competencies															
Policy Development and Support															
Accountability and Performance Management															
Emergency Preparedness and Response															
Communications															

\*Carson City Health and Human Services

Table 6. Color to Rating Scale Key for Implementation

Lacking/No Services
Minimal Services
Some Services
Sufficient Services
Fully Implemented/Meets Demand

## Opioid Abatement Needs Assessments and Plans

Counties received assistance in designing and completing opioid needs assessments, reviewing state data, and preparing for new settlement-related funding. Support included coordination with state contractors on local assessments and jail-based Medication for Opioid Use Disorder programs, guidance on allowable uses under the *One Nevada Agreement* and the specific settlement agreements for each lawsuit, and support developing local surveys and templates. All but two rural and frontier counties advanced or completed their first opioid needs assessments during the grant cycle with NACO directly supporting planning and educational efforts. Lander County and Humboldt County assessments, in addition to receiving support for planning and coordination, were drafted by NACO.



NACO also regularly connected Nevada’s counties to the [National Association of Counties \(NACo\) Opioid Solutions Center](#), which developed a number of tools and white papers on opioid abatement projects that counties are uniquely poised to take on. Access to these resources is helping Nevada’s prevention coalitions, Community Action Agencies, law enforcement teams, courts, and County Commissions learn from counties in other states and educate their communities on opportunities.

County-level Opioid Needs Assessments and plans can be found here: [Advocacy | Health & Human Services | Nevada Association of Counties](#)

## Education

NACO’s mission is to encourage county government to provide services that will maximize efficiency and foster public trust in government. One of the ways that NACO realizes this mission is through education provided at workshops and at our Annual Conference. The NACO Annual Conference is an opportunity for county leadership and staff to learn from one another and learn from state and national experts in various sectors of government.

With support from this grant, NACO integrated public health, healthcare, and human services topics into Annual Conference programming. In 2025, for example, NACO hosted panels the following health-related panels:

- Innovations in Nevada’s Health & Human Services Infrastructure: Q&A with the Nevada Health Authority, Department of Agriculture, Nevada Division of Environmental Protection, and the Nevada Department of Human Services
- The Big Shift: A Deep Dive into H.R.1 The One Big Beautiful Bill Act & It’s Impact on Nevada (including presentations on Medicaid and SNAP impacts)
- Opioid Settlement Landscape in Nevada: Navigating New Settlements & Community Investments in Recovery



Additionally, to further support counties with Board of Health infrastructure development, NACO hosted a Local Public Health Governance Workshop in August of 2024. The workshop included an overview of public health infrastructure in Nevada by the Deputy Administrator of Community Health Services at DPBH, a presentation by the Director of Panhandle Public Health District in Nebraska (a state with a similar county make-up to Nevada with two urban centers and extensive rural and frontier areas), and a presentation on local Board of Health Governance best practices paired extensive resources for developing individual county Boards of Health. The workshop presentations are publicly available on NACO's website and continued to be utilized by Nevada's County Health Officers: [Resources | Education & Training | Nevada Association of Counties](#)

## Capacity Building



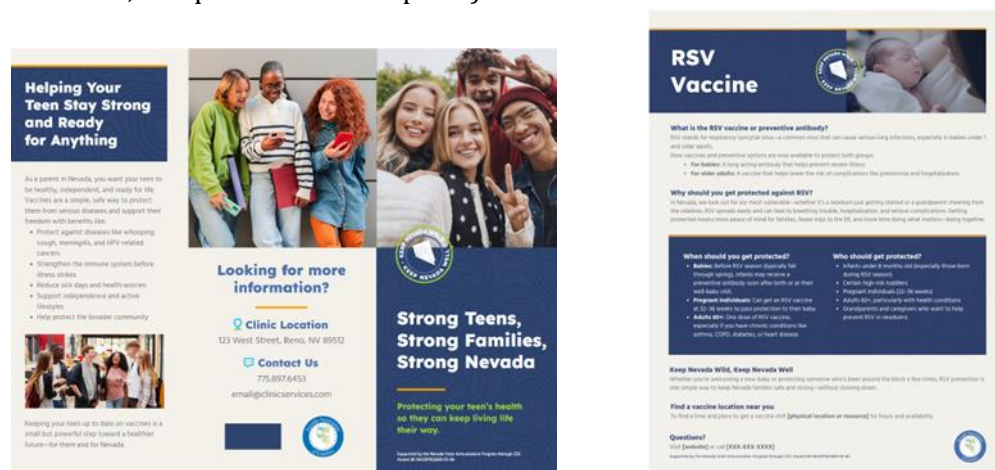
In this final year of the grant, NACO leveraged the networks, relationships, and baseline data developed through the grant to successfully take on additional public health capacity building projects. In June of 2025, NACO received a subaward from the Nevada State Immunization Program to improve vaccine confidence at the county level across Nevada. Through this grant, NACO was able to deliver on four goals, each of which were selected based on potential for positive impact and feasibility on a very short timeline:

- (1) Expand pre-existing Nevada-versioned CDC “Keep it That Way” Campaign messaging in Nevada counties not served by a local health district and with relatively lower immunization and vaccination rates;
- (2) Promote immunization services and community trust within the newly established Central Nevada Health District;
- (3) Expand Lyon County’s “Live Better Lyon” campaign with vaccine and immunization messaging in both English and Spanish;
- (4) Equip all of Nevada’s county governments with a suite of editable, reusable tools and community outreach assets that help them to communicate with their community about public health matters, including immunizations.

The final goal resulted in the development of the **County Public Health Toolkit**. This toolkit was designed to enable counties to share public health messaging and immunization information as easily as possible without dedicated marketing staff or funding for paid campaigns. With support from NACO, the contractor created an extensive set of outreach resources tailored around a central theme: "Keep Nevada Wild. Keep Nevada Well." The campaign logo plays on the NACO logo which outlines all 17 counties to further communicate the idea that local government supports local public health efforts to improve their communities. Materials were designed for local flexibility while maintaining visual and message consistency across counties.

The Toolkit includes a local government Community Outreach Playbook, local government Public Health Social Media Playbook, brochures on vaccines for specific audiences (young children, teens, and seniors), one-pagers on vaccine-preventable illnesses, *Keep Nevada Wild, Keep Nevada Well* graphics, and a suite of social media post templates.

A few examples are highlighted below (Top left to right: RSV Vaccine one-pager, Teen Vaccine Brochure, Sample Social Media posts).



ADDITIONAL  
Social Posts

## Conclusion

The Public Health Infrastructure Grant expanded NACO's ability to support Nevada's rural and frontier counties in developing reliable baseline data, improved relationships with state agencies, increased knowledge of public health and behavioral health systems, and resulted in locally-driven plans to improve services. The grant produced county-level FPHS findings, advanced opioid assessment work, and created tools that counties can apply in day-to-day operations. The transition of the grant-funded position into a permanent role ensures that this work continues, and that counties have ongoing access to technical assistance and coordination support.

## **Appendices**

**Appendix A – NACO Public Health Coordinator Role & Resources Overview**

**Appendix B – NACO Health & Human Services Manager Job Description**

**Appendix C – Statewide Health & Human Services Assessments**

**Appendix D – NACO Workshop Agendas**

**Appendix E – Foundational Public Health Services in Suburban, Rural, and Frontier Nevada**

**Appendix F – Immunization & Vaccine Confidence Final Grant Report**