

NEVADA ASSOCIATION OF COUNTIES (NACO)

Board of Directors' Meeting
November 18, 2022, 9:30am
NACO Office Conference Room
304 S. Minnesota Street
Carson City, NV 89702

NOTICE TO THE PUBLIC:

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

The public may also join the meeting via telephone and provide verbal public comment during designated times by calling: (669) 900-9128 Meeting ID: 831 0701 7089 Passcode: 361239

AGENDA

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

Call to Order, Roll Call and Pledge of Allegiance

1. Public Comment. Please Limit Comments to 3 Minutes.
2. Approval of Agenda. **For Possible Action.**
3. NACO President's Report.
4. NACO Executive Director's Report.
5. Approval of Minutes of the September 28, 2022, NACO Board of Directors Meeting. **For Possible Action**
6. Discussion and Possible Approval Regarding NACO's 2022 Strategic Planning Session. **For Possible Action**
7. Discussion and Possible Approval of the Re-Appointment of Joni Eastely and Zetkha Fountas the Board of Directors for the Nevada Rural Housing Authority (NRHA). **For Possible Action**
8. Approval of NACO's July, August and September 2022 Financial Statements. **For Possible Action**
9. Approval of NACO's August, September, and October 2022 Investment Reports. **For Possible Action**

10. Preliminary Presentation and Discussion of the NACO Annual Budget for 2023.
11. Final update on 2022 NACO Annual Conference.
12. Approval of NACO Resolution 22-02 Thanking Storey County for Hosting the 2022 NACO Annual Conference. **For Possible Action.**
13. **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.
 - b. Presentation and Possible Approval of the National Association of Counties (NACo), Western Interstate Region (WIR) Creation of National Center for Public Lands Counties (The Center). **For Possible Action.**
14. Updates from Members on the National Association of Counties Board, Western Interstate Region Board, and Individual Counties.
15. Public Comment. Please Limit Comments to 3 Minutes.

Adjournment.

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

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

This agenda was posted at the following locations:

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

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

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

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

Agenda Item 5

NEVADA ASSOCIATION OF COUNTIES (NACO)

Board of Directors' Meeting

September 28, 2022

Immediately Following the Annual Business Meeting

Storey County Courthouse Slammer

26 South B Street

Virginia City, NV 89440

UNADOPTED MINUTES

Attendance: President Lucey; President Elect Higbee; Vice President Giomi; Past President Kirkpatrick; Douglas County Commissioner Gardner (alternate); Elko County Commissioner Andreozzi, Elko County Commissioner Steninger; Eureka County Commissioner Goicoechea; Lyon County Commissioner Keller; Mineral County Commissioner Hall; Pershing County Commissioner Shank; Storey County Commissioner Carmona; Fiscal Officer Kalt; and NACO staff (Vinson Guthreau, Jennifer Berthiaume, and Jacob Brinkerhoff)

The meeting was called to order at 8:21 am.

1. **Public Comment.** None was given.
2. **Approval of Agenda.** The agenda was approved on a motion by President Elect Higbee with second by Commissioner Andreozzi.
3. **NACO President's Report.** President Elect Lucy thanked those in attendance at the Conference and Storey County for hosting the event, remarking on no matter how small or big, the counties in Nevada are impressive. He also reiterated his remarks from the evening before thanking the Commissioners in attendance and the demanding work that they do, as well as the honor of serving as the NACO President. He concluded his remarks by thanking the group for their participation in the upcoming Strategic Planning discussion and being thoughtful towards the upcoming mission of the Association.
4. **NACO Executive Director's Report.** Vinson referred to his remarks during the Annual Business meeting. He again thanked Storey County for hosting and remarked on the record-breaking attendance at the event and outlined the schedule for the remainder of the day.
5. **Approval of Minutes of the August 26, 2022, NACO Board of Directors Meeting.** The minutes were approved on a motion by Commissioner Andreozzi with second by Commissioner Kirkpatrick.
6. **Discussion and Presentation of NACO 2022 Draft Strategic Plan.** President Lucey thanked staff and those at On Strategy for putting the plan together and the work that was entailed to do so. Vinson also acknowledged the work that had gone into the draft and directed the Board's attention to the presentation that he would be going over. He also reiterated that conversations would be continuing through October and a final presentation would be made to the Board prior to the approval of the Plan. Vinson highlighted the number of County and Associate members, the mission and activities that direct the work staff does on behalf of the Association. Goals highlighted within the draft Plan include for veteran Commissioners and newly elected Commissioners to feel supported as they serve their counties; specifically discussing the preparations for a new commissioners training

that would be instituted shortly following the general election. Additional goals include increasing the awareness of NACO and additional awareness and engagement with policy makers; increasing engagement with non-board member Commissioners, specifically that connection to NACO and involvement with the Association isn't limited to those that serve on the Board. He also discussed the need for policy makers to see NACO as a resource and a partner on issues important to counties. Vinson also discussed the continued need for Association staff to be proactive with issues as they arise and the ability for staff to provide information and solutions in real-time for effective advocacy on behalf of counties. He completed the discussion of goals with the plan to increase revenues for the Association to increase advocacy capacity and that with an increase in non-dues revenue, there would be greater ability to create effective advocacy for counties in additional arenas. Vinson next discussed the proposed action plan, including increased education and training for Commissioners and staff as well as increased community engagement, noting that the Associations efforts on both had been hampered by the restrictions of the Pandemic. Past President Kirkpatrick inquired as to how the Association would be working to leverage Nevada's increased voice on national issues due to the State's diversity, specifically how the 17 county voices are listened to in a cohesive manner. Vinson stated that is a party to the goal outlined with engagement and education and discussed the communication being held with the missing county member and the importance of the collective message being given through all levels of advocacy. Past President Kirkpatrick then discussed the need for engagement with a younger constituency be an important part of the Associations future communications and education efforts. Vice President Giomi echoed the comments made by Past President Kirkpatrick and encouraged increased engagement with county managers and department heads, as well as establishing an increased relationship at the Governor's office. President Lucey then discussed the need for not only education and training efforts within the counties and the legislature, but also within the executive branch of state and federal officials who don't always know or acknowledge the role that counties play in the administration of legislation and programing. He also encouraged increased engagement with staff members of Congressional committees and not solely relying on the State Delegation to communicate the Association's messaging. Vice President Giomi then suggested the need to have meeting with the Delegation in Nevada, when they are present, and not simply relying on their staff to relay the messaging and policy issues to the Members. Past President Kirkpatrick agreed with the need to meet with the elected officials but also cautioned on dismissing staff, because staff is often far more engaged with specific issues and have the ability to communicate the nuances of needs more effectively with the official. President Lucey also discussed the need to educate staff on issues, especially when there is a high turnover rate and lack of historical knowledge on state staff and a large amount of Committee staff that have years of experience. President Lucey also commented on the importance of the Western Interstate Region of NACo and the importance of Nevada's advocacy on that Board as the majority of the Members of Congress are from East of the Mississippi. Past President Kirkpatrick acknowledged the assistance of NACo but also cautioned about leaning on their advocacy because of the vast number of their members and their need to advocate on national issues. Vinson concluded the item by thanking the Board for their feedback and reminded them that work would be continuing through October and the final Plan would be presented to the Board in November.

- 7. Annual Update from NACO Investment Advisor, Moreton Asset Management, LLC, Andy Robbins, Chief Operating Officer.** Fiscal Officer Kalt reminded the Board of the requirement in the approved Fiscal and Investment Policy to receive an annual review of the investment accounts and determine if there is a need to make any adjustments to the policy. Mr. Robbins directed the Board's attention to the documents included in the agenda packet and gave an overview of the current fiscal climate and how the Association's current

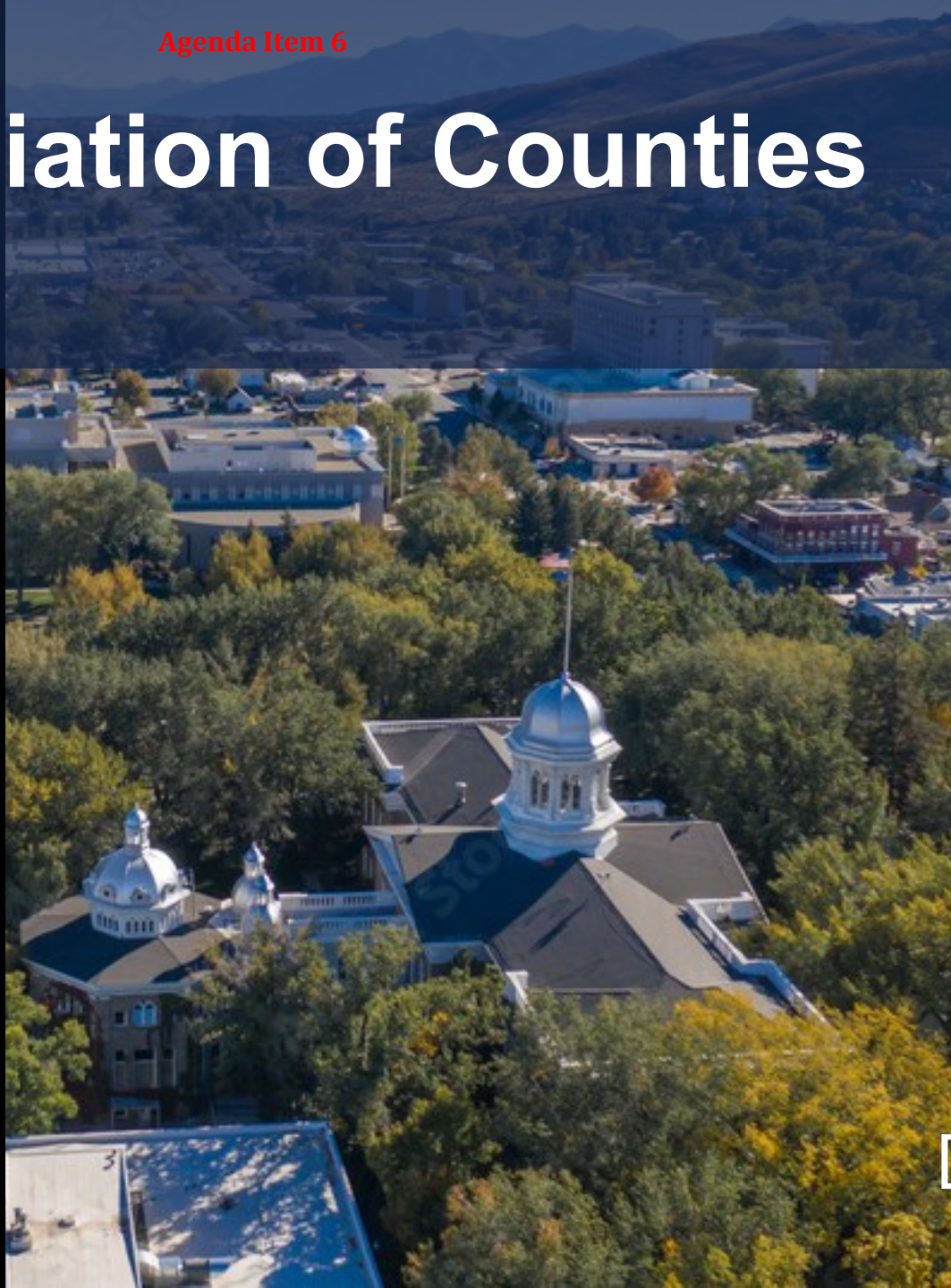
accounts are performing. Overall, given the current financial and investment situation the accounts are within the approved {Investment} Policy and performing well. President Lucey inquired as to how Moreton manages the Association's funds within the pools that are currently invested in. Mr. Robbins replied that there is a fair amount of dollars accrued in cash that will be invested within the approved Policy and that they are watching the markets and federal interest rate adjustments to maintain their fiduciary duty to the Association. Mr. Robbins also informed the Board that the interest rates are expected to rise at approximately ½ a percentage point until May or June of 2023 which will continue to affect the market. Mr. Robbins also informed the Board that when they feel the rate adjustments have been concluded they anticipate transitioning cash investments into long term fixed rate investments that will continue to have a higher yield for the account. He also discussed the stability of government and treasury bond holdings when a recession is predicted and how Moreton will be not only protecting the current assets but growing them in an unpredictable fiscal climate. Fiscal Officer Kalt discussed the success of Morton's asset management of the Association and how their forward thinking will continue to serve NACO well. Mr. Robbins suggested no changes to the Investment Policy. No Board action was taken.

8. **Updates from Members on the National Association of Counties Board, Western Interstate Region Board, and Individual Counties.** Past President Kirkpatrick informed the group that she and President Elect Higbee have been attending the meetings and that while there are concerns with the new President and her personal political views, they will continue to work with the Board to ensure that NACO's priorities are heard and advanced. Commissioner Steninger informed the group that there would be a report forthcoming following the WIR meeting in October. Commissioner Hall discussed her recent attendance at NACO's PILT fly-in and meetings held with representatives from non-PILT states and committee staff. President Lucey and President Elect Higbee discussed the importance of PILT dollars for making the counties whole and why the majority of Congress members don't understand the importance of those dollars to counties in the western states.
9. **Public Comment.** Commissioner Keller introduced Lyon Counties new Community Development Director and Commissioner Shank asked the Board to welcome her replacement on the Board, as she had termed out, who was in attendance at the event. President Elect Higbee informed the group that he had intentions of visiting all Boards of County Commissions in the State.

The meeting was adjourned at 9:08 am.

Nevada Association of Counties

2023-25 Strategic Plan



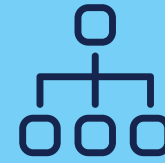
DRAFT

NACO by the Numbers



21

Board Members



9

Affiliate Groups



16

Counties



31

Associate Members

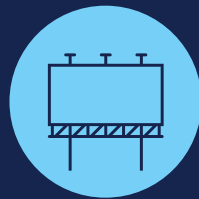
Our Mission

Our reason for being...

NACO serves as the collective voice for Nevada county governments.

It is our belief that county government, being closest to the people, has the best opportunity to make positive change and lead our communities into the future.

We do this through:



Resources, Training & Tools

Foster good governance by providing resources, training & tools.



Advocacy

We provide the counties a voice at the state legislature.



Collaboration Between Counties

Provide a forum for collaboration & cooperation between counties.



Intergovernmental Agency Relationships

Represent all counties with local, state, regional and federal agencies.

Strategic Goals

What do we want to achieve?



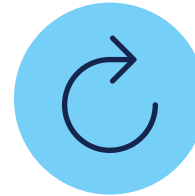
Goal #1 Commissioner Support & Growth

Ensure our members are supported in their role & duties as Commissioners.



Goal #2 Awareness of NACO

Increase the awareness & outreach efforts to policy makers and broader network.



Goal #3 Proactive Advocacy

Ensure the Voice of Counties is heard on ALL key issues.



Goal #4 Diversified Funding

Pursue financial sustainability through diversifying our funding sources.

Goal #1: Commissioner Support & Growth

Ensure our members are supported in their role & duties as Commissioners.



Where are we focusing our efforts?

- Build relationships with new commissioners & supporting them through **training on best practices as newly electeds**
- Continue to deliver value to our Board Members, Commissioners and Staff
- Empower Board Members to advocate for NACO
- Go deeper in ongoing learning, policy issues, relationships, etc.
- Proactively educate our members on all things governance related

Programs that support this goal:

- Research & Resources
- Education & Trainings
- Networking & Liasoning
- Newly Elected Official Training

How we know we're making a difference:

- We make things happen for our members
- Show up for our commissioners, consistently and when it matters

Goal #2: Awareness of NACO

Increase the awareness of NACO and outreach efforts to policy makers and broader network.



Where are we focusing our efforts?

- **Engage all county commissioners (both members & nonmembers) by demonstrating NACO value**
- Continue to build strong relationships with State departments, Legislature, County Departments
- Continue to build relationships with legislators and the “Alphabets” to educate on what counties do
- Increase engagement with County departments, and others not currently engaged with NACO
- Continue to tell the county story and support the reputations of local government

Programs that support this goal

- Communication Campaigns (e.g. newsletter)
- Coalition & Relationship Building
- **County Visits**

How we know we’re making a difference:

- Viewed as a valued, trusted resource & advocate
- Viewed as THE VOICE for Counties

Goal #3: Proactive Advocacy

Ensure the Voice of Counties is heard on ALL key issues.



Where are we focusing our efforts?

- Leverage funding and budgeting to expand capacity, including staff and resources of the membership
- Consistently engage and adapt to issues that are important to counties
- Publishing resources and research for prioritized, member-selected policy issues
- Collaborate with Cities on common issues

Programs that support this goal

- Issues Advocacy
- Crisis Response & Recovery

How we know we're making a difference:

- Members trust us to address policy issues
- Members feel fully informed and easily up to speed on all policy issues

Goal #4: Diversified Funding

Pursue financial sustainability through diversifying our funding sources.



Where are we focusing our efforts?

- Strengthening and growing non-dues revenue (like program delivery)

Programs that support this goal

- Issues Advocacy
- Crisis Response & Recovery

How we know we're making a difference:

- Revenue from non-membership sources
- Trusted source by policy makers.
- Responsive Advocacy Efforts, that further good governance.

Issue & Policy Areas of Focus

- Natural resources (water & renewable energy)
- Use of public lands
- Unfunded mandates
- Local government autonomy
- Homelessness and housing
- Transportation & infrastructure funding
- Public Health, Behavioral Health

2023 Action Plan

Goal 1: Supporting Commissioners		Activities	Jan-March '23	April-June '23	July-Sept '23	Oct-Dec '23	
Research & Resources	Whitepapers		[Active]				
	Comment letters		[Active]				
	Policy Briefs (unfunded mandates)		[Active]				
	Fiscal Notes		[Active]				
Education & Trainings	Workshops (quarterly)		[Active]				
	NEW! Newly Elected Official Training (in partnership w/ UNR & League of Cities)		Dec '22 & '24	[Active]			
	NEW! Presentations from State Dept Heads during interim		[Active]				
Networking & Liasoning	Annual Conference		[Active]				
	Committee of County Managers		[Active]				
	Local Government Day		[Active]				
	NEW! Exec Committee Dinner		[Active]				
Goal 2: Awareness of NACO							
Voice for Counties	Continued NACO News weekly newsletter		Weekly				
	County-specific Board Meeting summary		[Active]				
	NEW! Website revamp		Launch				
	County Visits, annual		[Active]				
Coalition, Relationship Building	State-wide committee attendance		[Active]				
	Regular Meetings State & Fed Dept Heads around specific to issues		[Active]				
	Monitoring committees; interim		[Active]				
	Participation County Commission Meetings , Public Boards of Health		[Active]				
Goal 3: Proactive Advocacy							
Issues Advocacy	Legislative Sub-Committee		[Active]				
	Public Lands and Natural Resources Sub-Committee		[Active]				
	Intern (possibly)		[Active]				
	NEW! National Conference of State Leg (ex)		[Active]				
Crisis Response & Recovery	NEW! Form a NACO crisis policy		[Active]				
	NEW! Association for Emergency Managers		[Active]				
Goal 4: Diversified Funding							
Non-Dues Revenue	NEW! Annual Conference Sponsorships		[Active]				

Agenda Item 8

Nevada Association of Counties

Balance Sheet

July 31, 2022

ASSETS

Current Assets

Cash - NV State Bank	732,342.56	
NV State Bank Money Market	85,781.29	
PayPal Cash Account	1,570.26	
Accounts Receivable	7,443.00	
Prepaid Expenses	<u>4,747.45</u>	

Total Current Assets 831,884.56

Property and Equipment

Office Equipment	180,965.50	
Building	447,906.18	
Land	131,000.00	
Building Improvements	108,476.78	
Fixed Assets - Vehicle	32,878.25	
Accumulated Depreciation	<u>(364,417.25)</u>	

Total Property and Equipment 536,809.46

Other Assets

Investments	507,765.33	
Investments - Cash Equivalents	233,646.27	
Investments Interest Receivable	1,869.24	
Investments Trades Receivable	278.76	
DEFERRED OUTFLOWS	<u>307,978.00</u>	

Total Other Assets 1,051,537.60

Total Assets \$ 2,420,231.62

LIABILITIES AND CAPITAL

Current Liabilities

Accrued Payroll Benefits	\$ 16,208.44	
PERS Pension Liability	419,910.00	
DEFERRED INFLOWS	<u>395,733.00</u>	

Total Current Liabilities 831,851.44

Long-Term Liabilities

Total Long-Term Liabilities 0.00

Total Liabilities 831,851.44

Capital

Retained Earnings	1,360,560.92	
Net Income	<u>227,819.26</u>	

Total Capital 1,588,380.18

Total Liabilities & Capital \$ 2,420,231.62

Nevada Association of Counties
Income Statement/Budget
For the Seven Months Ending July 31, 2022

	Current Month	Year to Date	Budget	Y-T-D % Budget
Revenues				
Membership Dues	0.00	361,895.00	361,894.00	100.0%
Public Lands Assessment Dues	0.00	136,823.00	136,824.00	100.0%
Conference Revenues	19,130.00	47,620.00	80,000.00	59.5%
IAF/Supplemental Funds	0.00	35,000.00	70,000.00	50.0%
Interest Income	1.41	8.38	15,000.00	0.1%
National Programs	1,504.90	5,645.16	5,000.00	112.9%
Associate Memberships	0.00	15,100.00	15,000.00	100.7%
Unrealized Gain/(Loss)-Investments	24,963.39	(53,525.92)	0.00	
Total Revenues	45,599.70	548,565.62	683,718.00	80.2%
Expenses				
Salaries	23,265.66	154,242.40	315,000.00	49.0%
Retirement: PERS	6,921.54	38,977.44	92,000.00	42.4%
Employee Health Insurance/Life	(13.42)	17,173.66	35,000.00	49.1%
FICA, ESD, and Medicare Expense	1,045.86	6,455.75	7,500.00	86.1%
Audit	0.00	8,250.00	9,000.00	91.7%
Board Meetings	88.27	837.68	8,000.00	10.5%
Building Capital Projects	0.00	0.00	6,000.00	0.0%
Building Operating Expenses	1,567.97	8,416.65	19,000.00	44.3%
Conference Expenses	2,736.83	2,786.57	38,000.00	7.3%
Contract Services	0.00	13,965.03		
County Leadership Institute	0.00	0.00	3,500.00	0.0%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	0.00	1,500.00	0.0%
Equipmnet Lease & Maintenance	106.42	1,261.60	4,500.00	28.0%
Equipment Purchases	0.00	238.11	4,500.00	5.3%
IT Support	412.50	637.50	2,500.00	25.5%
Internet Service	799.00	4,794.00	9,000.00	53.3%
Legislative Expense	29.85	1,335.10	10,000.00	13.4%
Liability & Auto Insurance	726.50	3,626.57	5,500.00	65.9%
Management Consultant & Training	0.00	0.00		
Member Services	0.00	655.47	3,000.00	21.8%
Office Supplies	311.23	3,035.71	3,500.00	86.7%
PEHB Liability	202.48	1,327.78	6,000.00	22.1%
Postage	2.16	392.00	500.00	78.4%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	2,384.28	10,197.33	15,500.00	65.8%
Property Taxes	0.00	0.00		
Publications, Dues, Registrations	135.00	4,683.44	4,000.00	117.1%
Recruiting & Advertising	0.00	722.36		
Representative Travel	0.00	8,235.37	15,000.00	54.9%
Special Studies/Litigation	322.63	322.63	10,000.00	3.2%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	1,533.51	9,246.46	22,000.00	42.0%
Sub Grant Employee Expense	(11,393.31)	8,396.64		
Telephone	424.97	2,205.17	6,000.00	36.8%
Vehicle Registration Maintenance	21.00	280.56	3,000.00	9.4%
Web-based Hosting & Subscription Software	40.00	1,234.38	10,000.00	12.3%
WIR Dues	0.00	6,813.00	9,000.00	75.7%
Total Expenses	31,670.93	320,746.36	678,500.00	47.3%
Net Income	13,928.77	227,819.26	5,218.00	

Nevada Association of Counties
Balance Sheet
August 31, 2022

ASSETS

Current Assets		
Cash - NV State Bank	673,060.67	
NV State Bank Money Market	85,786.32	
PayPal Cash Account	17,864.90	
Accounts Receivable	(50.00)	
Prepaid Expenses	<u>4,316.45</u>	
 Total Current Assets		 780,978.34
Property and Equipment		
Office Equipment	180,965.50	
Building	447,906.18	
Land	131,000.00	
Building Improvements	108,476.78	
Fixed Assets - Vehicle	32,878.25	
Accumulated Depreciation	<u>(364,417.25)</u>	
 Total Property and Equipment		 536,809.46
Other Assets		
Investments	483,969.68	
Investments - Cash Equivalents	245,110.55	
Investments Interest Receivable	1,314.40	
Investments Trades Receivable	410.06	
DEFERRED OUTFLOWS	<u>307,978.00</u>	
 Total Other Assets		 <u>1,038,782.69</u>
 Total Assets		 <u>\$ 2,356,570.49</u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accrued Payroll Benefits	\$ 16,208.44	
PERS Pension Liability	419,910.00	
DEFERRED INFLOWS	<u>395,733.00</u>	
 Total Current Liabilities		 831,851.44
Long-Term Liabilities		
 Total Long-Term Liabilities		 <u>0.00</u>
 Total Liabilities		 831,851.44
Capital		
Retained Earnings	1,360,560.92	
Net Income	<u>164,158.13</u>	
 Total Capital		 <u>1,524,719.05</u>
 Total Liabilities & Capital		 <u>\$ 2,356,570.49</u>

Nevada Association of Counties
Income Statement/Budget
For the Eight Months Ending August 31, 2022

	Current Month	Year to Date	Budget	Y-T-D % Budget
Revenues				
Membership Dues	0.00	361,895.00	361,894.00	100.0%
Public Lands Assessment Dues	0.00	136,823.00	136,824.00	100.0%
Conference Revenues	21,205.00	68,825.00	80,000.00	86.0%
IAF/Supplemental Funds	0.00	35,000.00	70,000.00	50.0%
Interest Income	5.03	13.41	15,000.00	0.1%
National Programs	0.00	5,645.16	5,000.00	112.9%
Associate Memberships	750.00	15,850.00	15,000.00	105.7%
Unrealized Gain/(Loss)-Investments	(12,754.91)	(66,280.83)	0.00	
Total Revenues	9,205.12	557,770.74	683,718.00	81.6%
Expenses				
Salaries	23,265.66	177,508.06	315,000.00	56.4%
Retirement: PERS	13,300.09	52,277.53	92,000.00	56.8%
Employee Health Insurance/Life	5,972.00	23,145.66	35,000.00	66.1%
FICA, ESD, and Medicare Expense	1,010.59	7,466.34	7,500.00	99.6%
Audit	0.00	8,250.00	9,000.00	91.7%
Board Meetings	1,844.48	2,682.16	8,000.00	33.5%
Building Capital Projects	0.00	0.00	6,000.00	0.0%
Building Operating Expenses	1,372.29	9,788.94	19,000.00	51.5%
Conference Expenses	3,812.07	6,598.64	38,000.00	17.4%
Contract Services	2,550.00	16,515.03		
County Leadership Institute	0.00	0.00	3,500.00	0.0%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	0.00	1,500.00	0.0%
Equipmnet Lease & Maintenance	341.42	1,603.02	4,500.00	35.6%
Equipment Purchases	0.00	238.11	4,500.00	5.3%
IT Support	0.00	637.50	2,500.00	25.5%
Internet Service	0.00	4,794.00	9,000.00	53.3%
Legislative Expense	0.00	1,335.10	10,000.00	13.4%
Liability & Auto Insurance	431.00	4,057.57	5,500.00	73.8%
Management Consultant & Training	0.00	0.00		
Member Services	0.00	655.47	3,000.00	21.8%
Office Supplies	152.33	3,188.04	3,500.00	91.1%
PEHB Liability	202.48	1,530.26	6,000.00	25.5%
Postage	0.00	392.00	500.00	78.4%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	318.16	10,515.49	15,500.00	67.8%
Property Taxes	966.98	966.98		
Publications, Dues, Registrations	939.40	5,622.84	4,000.00	140.6%
Recruiting & Advertising	0.00	722.36		
Representative Travel	0.00	8,235.37	15,000.00	54.9%
Special Studies/Litigation	2,146.67	2,469.30	10,000.00	24.7%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	1,951.88	11,198.34	22,000.00	50.9%
Sub Grant Employee Expense	8,726.81	17,123.45		
Telephone	430.66	2,635.83	6,000.00	43.9%
Vehicle Registration Maintenance	0.00	280.56	3,000.00	9.4%
Web-based Hosting & Subscription Software	3,131.28	4,365.66	10,000.00	43.7%
WIR Dues	0.00	6,813.00	9,000.00	75.7%
Total Expenses	72,866.25	393,612.61	678,500.00	58.0%
Net Income	(63,661.13)	164,158.13	5,218.00	

Nevada Association of Counties
Income Statement/Budget
For the Nine Months Ending September 30, 2022

	Current Month	Year to Date	Budget	Y-T-D % Budget
Revenues				
Membership Dues	0.00	361,895.00	361,894.00	100.0%
Public Lands Assessment Dues	0.00	136,823.00	136,824.00	100.0%
Conference Revenues	10,383.00	79,208.00	80,000.00	99.0%
IAF/Supplemental Funds	0.00	35,000.00	70,000.00	50.0%
Interest Income	5.64	19.05	15,000.00	0.1%
National Programs	477.90	6,123.06	5,000.00	122.5%
Associate Memberships	0.00	15,850.00	15,000.00	105.7%
Unrealized Gain/(Loss)-Investments	(28,357.68)	(94,638.51)	0.00	
Total Revenues	(17,491.14)	540,279.60	683,718.00	79.0%
Expenses				
Salaries	26,534.89	204,042.95	315,000.00	64.8%
Retirement: PERS	6,921.54	59,199.07	92,000.00	64.3%
Employee Health Insurance/Life	(287.26)	22,858.40	35,000.00	65.3%
FICA, ESD, and Medicare Expense	961.08	8,427.42	7,500.00	112.4%
Audit	0.00	8,250.00	9,000.00	91.7%
Board Meetings	786.17	3,468.33	8,000.00	43.4%
Building Capital Projects	0.00	0.00	6,000.00	0.0%
Building Operating Expenses	1,049.45	10,838.39	19,000.00	57.0%
Conference Expenses	226.77	6,825.41	38,000.00	18.0%
Contract Services	0.00	16,515.03		
County Leadership Institute	0.00	0.00	3,500.00	0.0%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	0.00	1,500.00	0.0%
Equipmnet Lease & Maintenance	257.16	1,860.18	4,500.00	41.3%
Equipment Purchases	0.00	238.11	4,500.00	5.3%
IT Support	0.00	637.50	2,500.00	25.5%
Internet Service	2,397.00	7,191.00	9,000.00	79.9%
Legislative Expense	93.52	1,428.62	10,000.00	14.3%
Liability & Auto Insurance	431.00	4,488.57	5,500.00	81.6%
Management Consultant & Training	0.00	0.00		
Member Services	0.00	655.47	3,000.00	21.8%
Office Supplies	101.20	3,289.24	3,500.00	94.0%
PEHB Liability	202.48	1,732.74	6,000.00	28.9%
Postage	9.00	401.05	500.00	80.2%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	318.16	10,833.65	15,500.00	69.9%
Property Taxes	965.03	1,932.01		
Publications, Dues, Registrations	415.99	6,038.83	4,000.00	151.0%
Recruiting & Advertising	0.00	722.36		
Representative Travel	1,145.30	9,380.67	15,000.00	62.5%
Special Studies/Litigation	0.00	2,469.30	10,000.00	24.7%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	1,745.11	12,943.45	22,000.00	58.8%
Sub Grant Employee Expense	(8,192.69)	8,930.76		
Telephone	376.48	3,012.31	6,000.00	50.2%
Vehicle Registration Maintenance	0.00	280.56	3,000.00	9.4%
Web-based Hosting & Subscription Software	268.22	4,633.88	10,000.00	46.3%
WIR Dues	0.00	6,813.00	9,000.00	75.7%
Total Expenses	36,725.60	430,338.26	678,500.00	63.4%
Net Income	(54,216.74)	109,941.34	5,218.00	

Nevada Association of Counties
Balance Sheet
September 30, 2022

ASSETS

Current Assets		
Cash - NV State Bank	643,813.69	
NV State Bank Money Market	85,791.96	
PayPal Cash Account	21,678.13	
Accounts Receivable	(50.00)	
Prepaid Expenses	<u>3,885.45</u>	
 Total Current Assets		 755,119.23
 Property and Equipment		
Office Equipment	180,965.50	
Building	447,906.18	
Land	131,000.00	
Building Improvements	108,476.78	
Fixed Assets - Vehicle	32,878.25	
Accumulated Depreciation	<u>(364,417.25)</u>	
 Total Property and Equipment		 536,809.46
 Other Assets		
Investments	533,630.86	
Investments - Cash Equivalents	166,770.73	
Investments Interest Receivable	1,629.74	
Investments Trades Receivable	415.68	
DEFERRED OUTFLOWS	<u>307,978.00</u>	
 Total Other Assets		 <u>1,010,425.01</u>
 Total Assets		 <u>\$ 2,302,353.70</u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accrued Payroll Benefits	\$ 16,208.44	
PERS Pension Liability	419,910.00	
DEFERRED INFLOWS	<u>395,733.00</u>	
 Total Current Liabilities		 831,851.44
 Long-Term Liabilities		
 Total Long-Term Liabilities		 <u>0.00</u>
 Total Liabilities		 831,851.44
 Capital		
Retained Earnings	1,360,560.92	
Net Income	<u>109,941.34</u>	
 Total Capital		 <u>1,470,502.26</u>
 Total Liabilities & Capital		 <u>\$ 2,302,353.70</u>

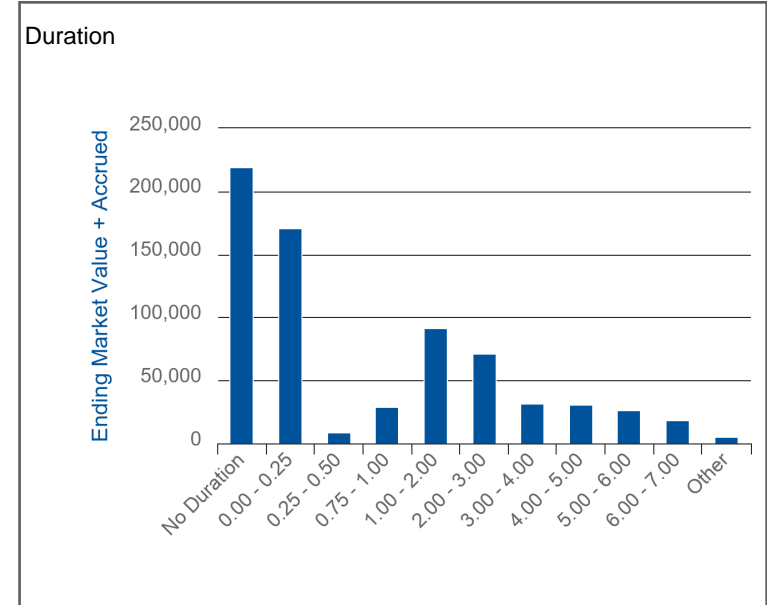
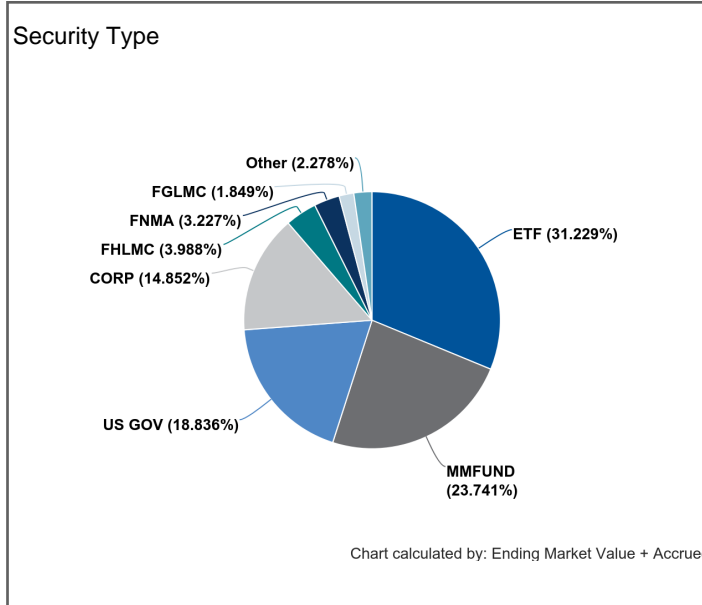
Account Review

09/01/2022 - 09/30/2022

Moreton-NACO

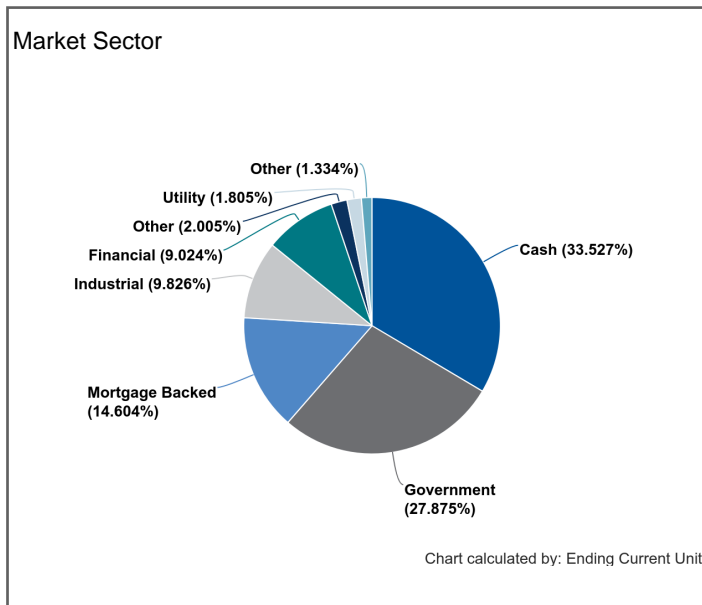
Dated 10/04/2022

Balance Sheet	
Book Value + Accrued	697,111.84
Net Unrealized Gain/Loss	5,335.15
Market Value + Accrued	702,446.99



Cash and Fixed Income Summary

Risk Metric	Value
Cash	415.68
MMFund	166,770.73
Fixed Income	315,895.05
Duration	1.756
Convexity	0.054
WAL	1.902
Years to Final Maturity	2.251
Years to Effective Maturity	1.900
Yield	3.831
Book Yield	2.787
Avg Credit Rating	AA/Aa2/AA



Issuer Concentration

Issuer	% of Market Value + Accrued
First American Funds, Inc. - Government Obligations Fund	23.741%
Other	21.276%
United States Department of The Treasury	18.836%
Vanguard Index Funds - Vanguard Mid-Cap ETF	7.921%
Vanguard Index Funds - Vanguard Large-Cap ETF	7.893%
Federal Home Loan Mortgage Corporation	7.501%
Vanguard Index Funds - Vanguard Small-Cap ETF	6.521%
Vanguard Index Funds - Vanguard Total Stock Market ETF	6.311%
---	100.000%

Footnotes: 1,2

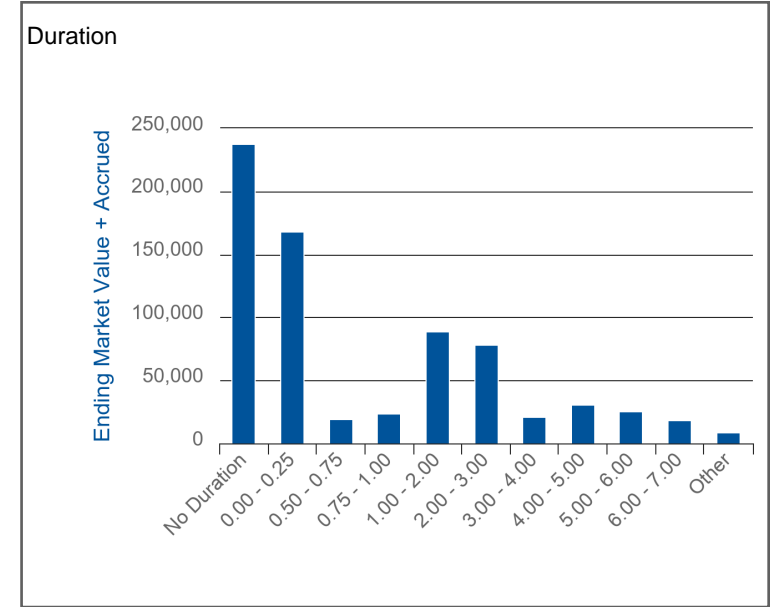
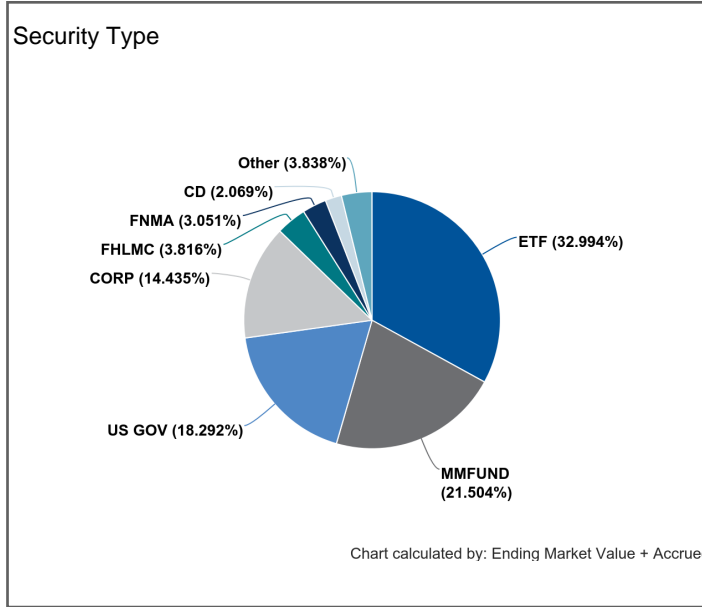
Account Review

10/01/2022 - 10/31/2022

Moreton-NACO

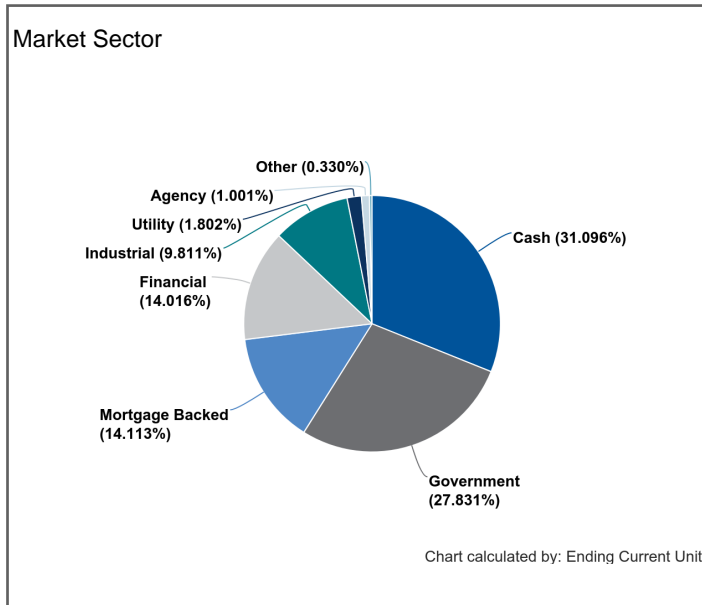
Dated: 11/04/2022

Balance Sheet	
Book Value + Accrued	698,198.21
Net Unrealized Gain/Loss	22,267.14
Market Value + Accrued	720,465.35



Cash and Fixed Income Summary

Risk Metric	Value
Cash	379.22
MMFund	154,927.41
Fixed Income	327,444.78
Duration	1.719
Convexity	0.071
WAL	1.934
Years to Final Maturity	2.263
Years to Effective Maturity	1.929
Yield	4.200
Book Yield	3.003
Avg Credit Rating	AA/Aa2/AA



Issuer Concentration

Issuer	% of Market Value + Accrued
Other	22.820%
First American Funds, Inc. - Government Obligations Fund	21.504%
United States Department of The Treasury	18.292%
Vanguard Index Funds - Vanguard Mid-Cap ETF	8.381%
Vanguard Index Funds - Vanguard Large-Cap ETF	8.303%
Federal Home Loan Mortgage Corporation	7.061%
Vanguard Index Funds - Vanguard Small-Cap ETF	6.987%
Vanguard Index Funds - Vanguard Total Stock Market ETF	6.652%
---	100.000%

Footnotes: 1,2

2023 NACO Budget - DRAFT

	2022	2023		%
	Approved	Proposed	\$ Difference	Difference
BEGINNING NET POSITION	\$ 1,188,737	\$ 1,193,955	\$ 5,218	0.4%
REVENUES				
Membership Dues	\$361,894	\$377,208	\$ 15,314	4.2%
Public Lands Assessment Dues	\$136,824	\$140,179	\$ 3,355	2.5%
Associate Membership	\$15,000	\$15,000	\$ -	0.0%
Conference Revenue	\$80,000	\$80,000	\$ -	0.0%
IAF Administration Contract	\$70,000	\$70,000	\$ -	0.0%
Interest & Investment Income	\$15,000	\$15,000	\$ -	0.0%
National Programs	\$5,000	\$5,000	\$ -	0.0%
Projected Total Revenues	\$683,718	\$702,387	\$18,669	2.7%
Total Available Resources	\$1,872,455	\$1,896,342	\$18,669	1.0%
EXPENSES				
Staff Salaries	\$315,000	\$320,750	\$5,750.00	1.8%
Benefits				
PERS	\$92,000	\$94,321	\$2,321.00	2.5%
Health/Dental/Vision/Life Insurance	\$35,000	\$40,000	\$5,000.00	14.3%
Workers Comp/FICA	\$7,500	\$7,500	\$0.00	0.0%
Audit	\$9,000	\$9,000	\$0.00	0.0%
Board Meetings	\$8,000	\$8,000	\$0.00	0.0%
Building Capital Projects	\$6,000	\$6,000	\$0.00	0.0%
Building Operating Expenses & Repairs	\$19,000	\$19,000	\$0.00	0.0%
Conference Expenses	\$38,000	\$38,000	\$0.00	0.0%
County Leadership Institute	\$3,500	\$3,500	\$0.00	0.0%
Donations/Sponsorships	\$1,500	\$1,500	\$0.00	0.0%
Equipment Lease & Maintenance	\$4,500	\$4,500	\$0.00	0.0%
Equipment Purchases	\$4,500	\$4,500	\$0.00	0.0%
IT Support	\$2,500	\$2,500	\$0.00	0.0%
Internet Service	\$9,000	\$9,000	\$0.00	0.0%
Legislative Expenses	\$10,000	\$15,000	\$5,000.00	50.0%
Liability & Auto Insurance	\$5,500	\$5,500	\$0.00	0.0%
Member Services	\$3,000	\$3,000	\$0.00	0.0%
Office Supplies	\$3,500	\$3,500	\$0.00	0.0%
PEHB Liability	\$6,000	\$6,000	\$0.00	0.0%
Postage	\$500	\$500	\$0.00	0.0%
Printing	\$500	\$500	\$0.00	0.0%
Professional Services	\$15,500	\$15,500	\$0.00	0.0%
Publications/Dues/Registration Fees	\$4,000	\$4,000	\$0.00	0.0%
Representative Travel	\$15,000	\$15,000	\$0.00	0.0%
Special Studies/Litigation/Legal Fees	\$10,000	\$10,000	\$0.00	0.0%
Staff Travel	\$22,000	\$25,000	\$3,000.00	13.6%
Telephone	\$6,000	\$6,000	\$0.00	0.0%
Vehicle Registration Maintenance	\$3,000	\$3,000	\$0.00	0.0%
Web-based Hosting & Subscription Software	\$10,000	\$10,000	\$0.00	0.0%
WIR Dues	\$9,000	\$9,000	\$0.00	0.0%
Projected Total Expenses	\$678,500	\$699,571	\$21,071.00	3.1%
Net Income (Loss)	\$5,218	\$2,816		
Estimated Net Position	\$ 1,193,955	\$1,196,771		<i>171.1%</i>

2023 NACO Dues Schedule With 0.5% PL ASSESSMENT ****DRAFT****

County	Revenue Component		Population Component (2)			Public Lands Component		2023 Dues (3)	2022 Dues	Change	
	FY 21 (1) Audited Revenues	Base Assessment	2021 Certified Population	Per Capita Assessment	Population Assessment	2022 County PILT Payment	Public Lands Assessment (0.5%)				
Carson City	\$148,308,476	\$21,500	57,073	0.06	\$3,424	\$122,690	\$613	\$25,538	\$25,483	\$55	0.2%
Churchill	\$37,623,143	\$15,500	26,310	0.08	\$2,105	\$2,552,647	\$12,763	\$30,368	\$28,084	\$2,284	8.1%
Clark	\$4,034,385,224	\$24,500	2,320,551	0.03	\$69,617	\$3,867,410	\$19,337	\$113,454	\$113,013	\$441	0.4%
Douglas	\$100,566,814	\$21,500	49,661	0.08	\$3,973	\$747,993	\$3,740	\$29,213	\$28,951	\$262	0.9%
Elko	\$68,252,591	\$21,500	54,546	0.06	\$3,273	\$3,846,557	\$19,233	\$44,006	\$40,097	\$3,908	9.7%
Esmeralda	\$5,866,278	\$6,500	1,000	0.15	\$150	\$175,161	\$876	\$7,526	\$7,493	\$32	0.4%
Eureka	\$28,340,847	\$13,000	1,898	0.15	\$285	\$408,248	\$2,041	\$15,326	\$15,251	\$75	0.5%
Humboldt	\$40,308,460	\$15,500	17,202	0.1	\$1,720	\$1,954,961	\$9,775	\$26,995	\$24,261	\$2,734	11.3%
Lincoln	\$12,015,554	\$8,500	5,188	0.12	\$623	\$988,493	\$4,942	\$14,065	\$13,966	\$99	0.7%
Lyon	\$67,098,147	\$21,500	58,051	0.06	\$3,483	\$2,425,829	\$12,129	\$37,112	\$33,251	\$3,861	11.6%
Mineral	\$16,656,572	\$10,500	4,826	0.15	\$724	\$812,776	\$4,064	\$15,288	\$13,201	\$2,086	15.8%
Nye	\$89,012,116	\$21,500	49,289	0.08	\$3,943	\$3,587,550	\$17,938	\$43,381	\$42,882	\$499	1.2%
Pershing	\$16,749,209	\$10,500	6,984	0.12	\$838	\$1,220,277	\$6,101	\$17,439	\$15,302	\$2,137	14.0%
Storey	\$25,406,543	\$13,000	4,359	0.15	\$654	\$42,508	\$213	\$13,866	\$13,853	\$13	0.1%
Washoe	\$618,458,556	\$24,500	485,113	0.04	\$19,405	\$3,924,053	\$19,620	\$63,525	\$62,611	\$914	1.5%
White Pine	\$30,788,904	\$13,000	10,293	0.1	\$1,029	\$1,358,658	\$6,793	\$20,823	\$21,019	-\$196	-0.9%
Total	\$5,339,837,434	\$262,500	3,152,344		\$115,245	\$28,035,811	\$140,179	\$517,924	\$498,718	\$19,205	3.9%

(1) From Audited S-1 Revenues

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

2023 BUDGET DESCRIPTIONS (DRAFT)

NACO REVENUES

MEMBERSHIP DUES: The 2023 NACO membership dues for all counties are calculated to be a total of \$377,208. The 2022 membership dues were \$361,894. The NACO Dues Schedule was developed to recognize the various unique characteristics of each county, while at the same time providing a systematic method of assessment that considers the changes occurring yearly in our member county revenues. As such, the 2023 dues are based upon the FY21 audited S-1 revenues for each county and the 2021 certified population figures. Most member counties, experienced stable membership dues and saw only a 1% or less increase to their membership dues. Dues increases for some counties reflect population threshold increases, along with threshold increases reflected in county revenues.

PUBLIC LANDS ASSESSMENT DUES: This revenue calculation is based on the equivalent of a percentage, as determined by the Board, of up to .5%, of the most recent federal Payment in Lieu of Taxes (PILT) payment made to each county. The proposed Assessment for 2023 is based on 0.5% and is a total of \$140,179 and represents a slight increase from 2022. This assessment contributes to the expense of NACO's Natural Resources Manager as NACO supports counties on natural resources and public lands related issues.

ASSOCIATE MEMBERSHIPS: \$15,000 is anticipated as revenue from Associate Memberships in 2023. While we had a robust Associate Membership program this year, we believe that \$15,000 remains a reasonable projection for 2023.

CONFERENCE REVENUE: Conference revenue for 2023 is projected to be \$80,000, which is the same as 2022. This year we had had record attendance at the NACO Annual Conference and came in just shy of the projected \$80,000 due to increased food costs. We believe that keeping the \$80,000 revenue projection for 2023 is reasonable.

INDIGENT ACCIDENT FUND (IAF) ADMINISTRATION: \$70,000 is budgeted by NACO for administration and support of IAF activities and the IAF Board of Directors. NACO signed a contract extension earlier this year and 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 2022. We had a slight reduction in investment revenue due to market conditions, but we believe the \$15,000 projection is reasonable for this budgetary year.

NATIONAL PROGRAMS: Through agreements entered into by the Board, the Association receives revenue from the National Association of Counties (NACo) for marketing Nationwide Retirement Services (deferred compensation) and the CVS Discount Prescription Card Program. The Association also receives royalties based on county participation in Nationwide Retirement Services as well as constituent use of the CVS Discount Prescription Card. We are keeping the same amount in this revenue category as 2022, which is \$5,000.

NACO EXPENSES

STAFF SALARIES AND BENEFITS: The 2023 budget calls for continuing with a full-time NACO staff of four: Executive Director, Government Affairs Manager, Office Manager and Natural Resources Manager. Salaries for NACO employees are \$317,576 to reflect investment in staff and includes a 5% across the board salary increase for all NACO staff. All projected staff salaries for 2023 are within the salary ranges for those positions. All employees are members of the employer funded Public Employees Retirement System (PERS). The PERS contribution rate is currently 29.75%, a slight increase from 2022. NACO employees are also provided life insurance, health, dental and vision insurance. The 2023 budget reflects a 12% increase in health insurance costs, based on early estimates from our health insurance broker.

The NACO Board approved a grant-funded position for a Public Health Coordinator. That position is fully funded by a federal grant, with a sub-allocation from the State of Nevada, and will not have an impact on salary costs for the Association. NACO will show the grant expenses and revenue reimbursements separately in financial statements for grant tracking purposes.

WORKER'S COMP/FICA: The Workers' Compensation is provided under the Public Agency Insurance Pool. The 2022 budget amount is \$7,500. The budgeted amount for 2021 was also \$7,500, we have chosen to maintain this amount and believe that to be a reasonable expectation for 2022.

AUDIT: \$9,000 is budgeted for our independent auditor, Michael Bertrand, to conduct the 2023 NACO Audit. This was the same amount as budgeted for in 2022, and we did not exceed that amount.

BOARD MEETINGS: \$8,000 is allocated for expenses related to 2023 Board meetings, which includes expenses for staff to travel for off-site meetings in Clark County. This expense item is the same amount as 2022 and reflects the anticipated increased travel costs due to market conditions.

BUILDING CAPITAL IMPROVEMENT PROGRAM: \$6,000 is budgeted for minor improvements and repairs to the historic NACO office building. This is the same amount budgeted in 2022. NACO Staff is in the process of assessing repairs that are needed to the building, and will provide updates to the budget at that time. Any amendments to the budget will be provided and discussed with the NACO Board of Directors.

BUILDING OPERATING EXPENSES: \$19,000 is budgeted for taxes, utilities, landscaping/snow removal, janitorial services, and minor maintenance and repairs. This is the same amount that was budgeted in 2022.

CONFERENCE EXPENSE: \$38,000 is allocated for the 2023 NACO Annual Conference which will be in Elko County. The expense anticipates increased travel costs to the conference location.

COUNTY LEADERSHIP INSTITUTE: \$3,500 is allocated in 2023 to support attendance for one participant in the National Association of Counties, County Leadership Institute training program. This is the same as 2022.

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

EQUIPMENT LEASES & MAINTENANCE: \$4,500 is allocated for office equipment leases and maintenance. This figure represents the lease of a copier, scanner and fax machine, as well as maintenance costs for equipment. This is the same amount as was allocated for this budget category in 2021.

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

IT SUPPORT: \$2,500 has been allocated for IT support. This budget category is for a contract that NACO has with an IT expert who assists NACO with hardware and software issues including internet service and routers, NACO file server, and staff computers. This is the same amount that was budgeted for in 2022.

INTERNET SERVICE: The cost for internet service for the NACO office, including in the NACO Conference room in 2023 is projected to be \$9,000.

LEGISLATIVE EXPENSES: \$10,000 is requested for legislative expenses during 2023 to support active dialogue with members of the legislature and lobbying team efforts on behalf of the membership.

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 2022.

MEMBER SERVICES: This budget category is to cover expenses incurred for meetings and events hosted by NACO, and for NACO members, include one for members while they travel annually to Washington D.C., as well as miscellaneous meetings hosted at the NACO offices that may include meals. The amount projected for this expense is \$3,500, which is the same as 2022.

OFFICE SUPPLIES: \$3,500 is allocated for office supplies. This is the same amount as budgeted in 2022.

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 2022.

POSTAGE: \$500 is allocated for postage, which is the same amount budgeted for 2022.

PRINTING: \$500 is allocated for general printing, the same amount budgeted in 2022.

PROFESSIONAL SERVICES: \$15,500 has been allocated to pay for professional services in 2023. This includes payroll processing and bookkeeping services.

PUBLICATIONS/DUES/REGISTRATION FEES: \$4,000 is allocated for newspapers and magazine subscriptions, membership dues in other organizations and registration fees to outside conferences and meetings. This is the same as 2022.

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 2022.

SPECIAL STUDIES/LITIGATION/LEGAL FEES: \$10,000 is allocated for special studies including but not limited to technical studies related to legislative issues and legal research and litigation. This is the same allocation as 2022.

STAFF TRAVEL: \$25,000 is allocated for NACO staff travel for 2023, this is a slight increase from 2021, in anticipation of continued higher than realized travel costs as part of increased lodging, fuel and airline ticket pricing. 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: \$6,000 is allocated for telephone expenses including office phones, NACO conference line and cell phones for NACO staff. This is the same as the amount that was budgeted in 2022.

VEHICLE REGISTRATION MAINTENANCE: \$3,000 is budgeted for 2022, this amount has not increased since 2017.

WEB-BASED HOSTING & SUBSCRIPTION SOFTWARE: \$10,000 has been budgeted for software subscriptions such as Microsoft Office, cybersecurity software, PayPal, website hosting and domain registration, and the NACO digital newsletter platform. This is an increase from 2021, as NACO staff is exploring the option of a cloud-based server and file system, which will increase web-based hosting prices but increase security, allow for increased access by NACO staff and the maintenance of critical files.

W.I.R. DUES: \$9,000 is budgeted for WIR annual dues for 2023.

BUDGET SUMMARY:

This proposed balanced budget reflects prudent fiscal management with estimated revenues totaling \$702,837 and estimated expenses of \$699,571 resulting in a projected Net Income of \$2,816. This budget reflects increased investment in staff salaries and additional statewide, full time, engagement with the Nevada Legislature. We appreciate the Board's support of NACO and the work we do to support the membership and the citizens of this State.

Resolution

of the Nevada Association of Counties

22-03

A RESOLUTION THANKING STOREY COUNTY FOR HOSTING NACO'S 2022 ANNUAL CONFERENCE

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

WHEREAS, the 2022 Annual Conference provided an outstanding educational, social, and networking experience, and demonstrated the commitment of Storey County to furthering the goals of Nevada's counties, and

WHEREAS, the 2022 Annual Conference was very well attended, with over 200 participants including representatives from 15 of Nevada's 17 counties, and

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

WHEREAS, the hospitality and effort of the Commissioners and staff of Storey County was the key to a successful 2022 Annual Conference, and

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

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

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

Passed, Approved and Adopted this 18th day of November, 2022 by the Board of Directors of the Nevada Association of Counties.

Attests:

/ _____
Bob Lucey
President

/ _____
Vinson W. Guthreau
Executive Director