

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

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: (347) 941-5324 Meeting ID: 300 876 828#

AGENDA

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

Call to Order, Roll Call and Pledge of Allegiance

1. Public Comment. Please Limit Comments to 3 Minutes.
2. Approval of Agenda. **For Possible Action.**
3. NACO President's Report.
4. NACO Executive Director's Report.
5. Approval of Minutes of September 23, 2025, NACO Board of Directors Meeting. **For Possible Action**
6. Final Update Regarding the 2025 NACO Annual Conference.
7. Approval of NACO Resolution 25-03, Thanking Clark County for Hosting the 2025 NACO Annual Conference. **For Possible Action**
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.
9. Creation of the NACO Subcommittee Regarding University of Nevada, Reno, Cooperative Extension. **For Possible Action.**

10. Creation of the NACO Subcommittee on Housing to Discuss and Implement Provisions Related to the Passage of Assembly Bill (AB) 540, from the 83rd Session of the Nevada Legislature, with a Focus on Nevada's Rural Counties. **For Possible Action**
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. **For Possible of Action**
12. Approval of NACO's May, June, July, August, and September 2025 Financial Statements. **For Possible Action**
13. Approval of NACO's March, April, May, June, July, August, September and October 2025 Investment Reports. **For Possible Action**
14. Preliminary Presentation and Discussion of the NACO Annual Budget for 2026.
15. Update Regarding the 36th Special Session, Including a Summary of Outcomes from the Nevada Legislature.
16. Update from NACO Health and Human Services Manager.
17. Update from NACO Committee of the Emeritus.
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.
19. Updates from Members of the National Association of Counties Board, Western Interstate Region Board, and Individual Counties.
20. Public Comment. Please Limit Comments to 3 Minutes.

Adjournment.

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

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

This agenda was posted at the following locations:

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

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

NEVADA ASSOCIATION OF COUNTIES (NACO)

Board of Directors' Meeting
Tuesday, September 23, 2025
Immediately Following the Annual Business Meeting
South Point Casino, Hotel & Spa
NAPA Room C
9777 South Las Vegas Blvd.
Las Vegas, NV 89183

UNADOPTED MINUTES

Attendance: President Andreozzi, President Elect Gardner, Vice President Andriola, Past President Giomi, Churchill County Commissioner Ghetto, Clark County Commissioner Gibson, Clark County Commissioner Kirkpatrick, Douglas County Commissioner Tolbert, Esmeralda County Commissioner Perez, Lander County Commissioner Helming, Lincoln County Commissioner Reese, Lyon County Commissioner Keller, Nye County Commissioner Boskovich, Pershing County Commissioner Crim, Storey County Commissioner Carmona, White Pine County Commissioner VanCamp, Fiscal Officer Kalt, and NACO Staff (Vinson Guthreau, Jennifer Berthiaume & Amy Hyne-Sutherland)

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

1. **Public Comment.** None was given.
2. **Approval of Agenda.** The agenda was approved on a motion by Past President Giomi.
3. **NACO President's Report.** President Andreozzi referred to his comments during the previous meeting.
4. **NACO Executive Director's Report.** Vinson informed the Board that the application period for the Cashman Good Governance Award, given by the Nevada Taxpayers Association, which recognizes local governments for ingenuity in service delivery had opened. He encouraged the Board to submit projects from their communities and referred to additional information included in the agenda packet for further information. Vinson then reminded the Board of the Community Partnership Program and the contract with the California State Association and introduced Robbie Bendorf who is helping to leverage new memberships in the program and strengthen existing member relationships.
5. **Approval of Minutes of the August 22, 2025, NACO Board of Directors Meeting.** The minutes were approved on a motion by Vice President Andriola.
6. **Discussion and Possible Approval of Board Direction to NACO Staff Regarding Proposed Policies Impacting the University of Nevada, Cooperative Extension Program.** Vinson reminded the Board that NACO has been heavily involved with and supportive of Cooperative Extension. He informed the Board that discussions have been taking place at several levels of government regarding the program and its funding, and the item was placed on the agenda at the request of Commissioner Kirkpatrick with the hopes that the Board will approve the drafting of a letter in support of Cooperative Extension.

Commissioner Kirkpatrick discussed the boots-on-the-ground mission of Extension and the various programs it oversees. She discussed current discussions being held at the Regent level that would redistribute the funding for the program to more research driven areas of the university system, including local funding provided by the counties through property tax allocations. Commissioner Kirkpatrick discussed previous legislative efforts to ensure that the program remains true to its original intent through land grant university status and encouraged all counties to contact their individual Regents to discuss the importance of Extension and encourage its continued full and proper funding. Past President Giomi discussed the creation of a one-page white paper on the history of the funding of Extension as well as a model resolution for counties to pass in support of the program. Specifically, noting the benefit of the educational component of Extension programs. Vice President Andriola echoed the comments of the Past President and noted that she has also held conversations regarding the issue. Supervisor Giomi inquired as to the consequences of what would happen if action were not taken and President Andreozzi reminded the Board that the counties have dedicated tax rate to extension and that sweeping those funds would usurp local authority at the very least. Commissioner Kirkpatrick also reiterated the importance of Extension programs for citizens. Commissioner Reese inquired as to what would happen to the 4-H Camp in Alamo and the contracts with the counties for the asset, Commissioner Kirkpatrick stated that she could not say for sure, but that important part is protecting the taxpayers and the dollars they pay into the program. Staff was directed to bring forth a resolution in support of Extension on a motion by President Andriozzi with second by Past President Giomi.

7. **Update from the Nevada Department of Transportation (NDOT), Tracy Larkin Thomason, Director.** Director Thomason thanked the Board for the opportunity to address the Board. Director Thomason began her presentation with an overview of the Department, including the number of employees, maintenance districts, and administrative hierarchy. She discussed the number of road miles and other infrastructure assets held under the department as well. The State Highway Fund, and challenges, specific inflation outpacing revenues were also discussed. President Elect Gardner inquired as to specific inflation impacts and the Director informed the Board that the Department could expend millions of additional dollars a year to keep pace with repair needs and infrastructure upgrades. President Elect Gardner also inquired as to what advocacy efforts are being done on the effect electric vehicles are and will have on ongoing funding issues. The Director clarified that the Department does not advocate but is continuing to complete analysis on the effect electric vehicles are having on fuel tax revenues. She also noted that increased MPG on traditional fuel powered vehicles is having an effect on revenues and that indexing has assisted Washoe and Clark Counties with revenue shortfalls related to that issue and encouraged the Board to reach out directly for analysis related to their area. Director Thomason continued with an overview of the process for approval of projects in rural areas of the State, the county tour process, and a new tool to assist local governments in submitting need requests. She also discussed tribal engagement, the local road safety program which is nearing the end of its four-year funding, the TAP or Transportation Alternatives Program which provides funding for smaller scale community projects for bike paths etc. Director Thomason also discussed the fact that 25% of fatal crashes occur on rural roads, and additional work being done to mitigate that issue. The tourism and freight route being studied between California and Southern Nevada was discussed as was a study on I80 from Vista Blvd. to USA Parkway in the Northern portion of the State. The Director concluded her presentation with an update on various projects throughout the State. Commissioner Helming inquired as to plans for maintenance on the rural highways, the Director stated that the majority of the challenge is funding and they are working with a large amount of current grants and will continue to evaluate the best way to continue to

leverage those grants, but that federal funds are not allowed to be utilized for maintenance. Commissioner Helming inquired about the status of I-11 and the Director stated that they are looking at bringing up the status of HWY 95 to interstate standards from Mercury, but it will continue to be improved until complete. Past President Giomi inquired as to what the increase of mineral exploration and expansion, if there have been discussions to have those firms participate in funding for rural highways. The Director acknowledged that is an issue but that she is looking at opening those conversations, but feedback from the Counties will be critical at the legislative level going forward to ensure proper funding. President Andreozzi acknowledged that as long as there are roads there will be funding challenges and that the fuel tax component is not the answer, noting that registration revenue was higher than the tax. The Director noted that all the issues are multipronged and evolving over time, but all options need to be on the table to make funding sustainable. President Elect Gardner noted that Commissioners hear about road issues on a daily basis from their constituents, the Director acknowledged that and noted that education of what the taxes are and how they can be utilized also is important. Commissioner Kirkpatrick suggested a carve out of some sort through the energy companies to help offset the reduction of fuel taxes for electric vehicles. Director Thomason reiterated that nothing is off the table and President Elect Gardner noted that his county has broached the subject with NV Energy when a charging station was proposed to his county. President Andreozzi concluded the item by thanking the Director for her time and presentation.

8. **Update from NACO Health and Human Services Manager, Including the Approval of Resolution 25-02, A Resolution in Support of September as Suicide Prevention Month in Nevada.** President Andreozzi remarked on his personal advocacy on the issue, noting that Elko County has lost more people to suicide than during the pandemic and asked for moment of silence of reflection for those lost and their families. President Andreozzi read the resolution, included in the agenda packet into the official record. The resolution was passed unanimously on a motion by himself with second by Commissioner Keller. President Elect Gardner reminded the Board of previous public comment given from the groups involved in 988 and that he had invited them to Douglas County for a full presentation at the Commission which was important not only for the Commission but for the citizens as well. Commissioner Tolbert also noted that they address specific issues experienced in each area, which is also important. Amy informed the Board that there is a good short training course called Safe Talk that addresses a lot of myths around suicide and is freely available across the State, and she is happy to connect the Board to that resource. President Andreozzi asked the Board to stay following the meeting for photographs with the resolution.
9. **Updates from Members of the National Association of Counties Board, Western Interstate Region Board, and Individual Counties.** Updates will be given at a future meeting following upcoming meetings. Members of the Board gave updates on activities within their counties.
10. **Public Comment.** Nye County Commissioner Strickland encouraged the Board to advocate for the Secure Rural Schools program, which was not funded under HR1. President Andreozzi reminded the Board that the President's Reception would take place in the Napa Room beginning at 6:30.

The meeting was adjourned by President Andreozzi.

2025 Annual Conference Financial Summary

Expenses

Description	Budgeted	Actual
Keynote Speaker	\$ 8,000.00	\$ 7,140.65
Venue/Meals	\$ 30,000.00	\$ 71,679.61
Printing (signs/program)	\$ 3,000.00	\$ 3,804.00
Awards & Gifts	\$ 800.00	\$ 423.41
Conference Supplies	\$ 750.00	\$ 1,649.75
Travel	\$ 3,500.00	\$ 2,862.62
Donations	\$ 500.00	\$ -
Registration Collection Fees	\$ 1,000.00	\$ 2,034.94
Subtotal	\$ 47,550.00	\$ 89,594.98

Income

Description	Budgeted	Actual
General Conference Sponsors	\$ 60,000.00	\$ 66,000.00
President's Reception Sponsorships & Host County Contribution	\$ -	\$ 30,401.32
Attendee Pre-Registration	\$ 25,000.00	\$ 34,350.00
Attendee Late Registration	\$ 500.00	\$ 3,525.00
Silent Auction	\$ 1,500.00	\$ 3,085.00
Subtotal	\$ 87,000.00	\$ 137,361.32

Final Financial Summary

Description	Budgeted	Actual
Expenses	\$ 47,550.00	\$ 89,594.98
Income	\$ 87,000.00	\$ 137,361.32
Final Conference Income	\$ 39,450.00	\$ 47,766.34

Resolution

of the Nevada Association of Counties

25-03

A RESOLUTION THANKING CLARK COUNTY FOR HOSTING NACO'S 2025 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 and collaborate with county officials and private sector sponsors from across the Silver State, and

WHEREAS, the 2025 Annual Conference was not only a celebration of Nevada's 17 counties but also provided an outstanding educational, social and networking experience, and demonstrated the commitment of Clark County to furthering the goals of Nevada's counties, and

WHEREAS, the 2025 Annual Conference was very well attended, with nearly 200 participants including registrants from all of Nevada's counties, and

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

WHEREAS, the hospitality and effort of the Commission and staff of Clark County was the key to a successful 2025 Annual Conference, and

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

THEREFORE, BE IT RESOLVED, that the Nevada Association of Counties Board of Directors, on behalf of all Nevada Counties, extends its sincere appreciation and thanks to the Commissioners and staff of Clark 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 Commissioners of Clark County.

Passed, Approved and Adopted this 21nd day of November, 2025 by the Board of Directors of the Nevada Association of Counties.

Attests:

Delmo Andreozzi
President

Vinson W. Guthreau
Executive Director

Agenda Item 10

Assembly Bill 540 – As Enrolled

Agenda Item 12

Nevada Association of Counties
Balance Sheet
May 31, 2025

ASSETS

Current Assets		
Cash - NV State Bank	\$	66,735.48
Zions Bank Sweep Account		1,104,116.52
Accounts Receivable		6,081.80
Prepaid Expenses		<u>565.48</u>
Total Current Assets		1,177,499.28
Property and Equipment		
Office Equipment		180,965.50
Building		447,906.18
Land		131,000.00
Building Improvements		145,713.79
Fixed Assets - Vehicle		44,304.50
Accumulated Depreciation		<u>(376,165.42)</u>
Total Property and Equipment		573,724.55
Other Assets		
Investments		710,349.05
Investments - Cash Equivalents		175,346.32
Investments Interest Receivable		2,279.91
Investments Trades Receivable		710.71
Copier Lease ROU Asset		10,500.00
Copier Accumulated Amortization		(6,484.00)
DEFERRED OUTFLOWS		<u>463,886.00</u>
Total Other Assets		<u>1,356,587.99</u>
Total Assets		<u><u>\$ 3,107,811.82</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Copier Lease Liability	\$	4,040.00
Accrued Payroll Benefits		30,552.18
Deferred Income		10.00
PERS Pension Liability		873,961.00
DEFERRED INFLOWS		<u>197,119.00</u>
Total Current Liabilities		1,105,682.18
Long-Term Liabilities		
		<u>0.00</u>
Total Long-Term Liabilities		<u>0.00</u>
Total Liabilities		1,105,682.18
Capital		
Retained Earnings		1,477,721.57
Net Income		<u>524,408.07</u>
Total Capital		<u>2,002,129.64</u>
Total Liabilities & Capital		<u><u>\$ 3,107,811.82</u></u>

Nevada Association of Counties
Income Statement/Budget
For the Five Months Ending
May 31, 2025

	Current Month	Year to Date	Budget	Y-T-D % Budget
Revenues				
Membership Dues	0.00	638,359.00	638,356.00	100.0%
Health & Human Services Assessment	0.00	84,168.00	84,170.00	100.0%
Conference Revenues	0.00	0.00	80,000.00	0.0%
IAF/Supplemental Funds	0.00	35,000.00	70,000.00	50.0%
Actuarial Study Medicaid Match	0.00	0.00		
Interest Income	1,791.76	8,544.03	15,000.00	57.0%
National Programs	342.75	1,098.49	5,000.00	22.0%
Corporate Partnership Program	0.00	2,500.00	50,000.00	5.0%
Gain/(Loss) On Sale of Assets	0.00	0.00	0.00	
Unrealized Gain/(Loss)-Investments	19,294.63	13,694.19	0.00	
Miscellaneous Income	0.00	0.00	0.00	
Total Revenues	21,429.14	783,363.71	942,526.00	83.1%
Expenses				
Salaries	34,731.33	131,406.67	481,005.00	27.3%
Retirement: PERS	7,756.66	31,986.26	161,137.00	19.9%
Employee Health Insurance/Life	1,181.75	8,099.84	43,000.00	18.8%
FICA, ESD, and Medicare Expense	1,370.28	5,920.77	20,000.00	29.6%
Audit	0.00	0.00	9,600.00	0.0%
Board Meetings	48.43	362.42	8,000.00	4.5%
Building Capital Projects	0.00	0.00	10,000.00	0.0%
Building Operating Expenses	395.49	7,536.52	20,000.00	37.7%
Conference Expenses	0.00	1,000.00	40,000.00	2.5%
Contract Services	0.00	0.00		
County Leadership Institute	0.00	0.00	3,500.00	0.0%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	0.00	500.00	0.0%
Equipment Lease & Maintenance	235.00	1,343.46	4,500.00	29.9%
Equipment Purchases	0.00	1,713.24	4,500.00	38.1%
IT Support	10.25	1,378.48	3,000.00	45.9%
Institute of Local Government	1,800.00	1,800.00		
Internet Service	799.00	4,011.00	9,000.00	44.6%
Legislative Expense	3,100.44	7,292.05	25,000.00	29.2%
Liability & Auto Insurance	561.00	3,613.00	5,500.00	65.7%
Management Consultant & Training	0.00	0.00		
Member Services	226.00	4,899.09	5,000.00	98.0%
Office Supplies	1,758.43	4,592.75	3,500.00	131.2%
PEHB Liability	212.75	1,063.75	6,000.00	17.7%
Postage	0.00	245.06	500.00	49.0%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	1,507.12	6,328.61	12,000.00	52.7%
Property Taxes	1,172.62	1,172.62		
Publications, Dues, Registrations	97.36	2,002.68	4,000.00	50.1%
Recruiting & Advertising	0.00	249.00		
Representative Travel	0.00	770.82	15,000.00	5.1%
Special Studies/Litigation	13.80	3,219.02	1,500.00	214.6%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	0.00	5,289.49	20,000.00	26.4%
Sub Grant Employee Expense	8,049.22	11,582.52		
Telephone	250.90	1,038.35	7,000.00	14.8%
Vehicle Registration Maintenance	0.00	69.61	2,000.00	3.5%
Web-based Hosting & Subscription Software	289.88	1,089.72	10,000.00	10.9%
WIR Dues	7,878.84	7,878.84	9,000.00	87.5%
Total Expenses	73,446.55	258,955.64	944,242.00	27.4%
Net Income	(52,017.41)	524,408.07	(1,716.00)	

Nevada Association of Counties
Balance Sheet
June 30, 2025

ASSETS

Current Assets		
Cash - NV State Bank	(\$ 160,324.13)	
Zions Bank Sweep Account	1,097,038.23	
NV State Bank Money Market	15,404.60	
Stripe Account	470.39	
Accounts Receivable	7,081.80	
Prepaid Expenses	<u>6,946.00</u>	
Total Current Assets		966,616.89
Property and Equipment		
Office Equipment	180,965.50	
Building	447,906.18	
Land	131,000.00	
Building Improvements	145,713.79	
Fixed Assets - Vehicle	44,304.50	
Accumulated Depreciation	<u>(376,165.42)</u>	
Total Property and Equipment		573,724.55
Other Assets		
Investments	742,473.08	
Investments - Cash Equivalents	160,879.45	
Investments Interest Receivable	1,828.20	
Investments Trades Receivable	1,637.84	
Copier Lease ROU Asset	10,500.00	
Copier Accumulated Amortization	(6,484.00)	
DEFERRED OUTFLOWS	<u>463,886.00</u>	
Total Other Assets		<u>1,374,720.57</u>
Total Assets		<u><u>\$ 2,915,062.01</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Copier Lease Liability	\$ 4,040.00	
Accrued Payroll Benefits	30,552.18	
Deferred Income	10.00	
PERS Pension Liability	873,961.00	
DEFERRED INFLOWS	<u>197,119.00</u>	
Total Current Liabilities		1,105,682.18
Long-Term Liabilities		
Total Long-Term Liabilities		<u>0.00</u>
Total Liabilities		1,105,682.18
Capital		
Retained Earnings	1,477,721.57	
Net Income	<u>331,658.26</u>	
Total Capital		<u>1,809,379.83</u>
Total Liabilities & Capital		<u><u>\$ 2,915,062.01</u></u>

Nevada Association of Counties
Income Statement/Budget
For the Six Months Ending
June 30, 2025

	Current Month	Year to Date	Budget	Y-T-D % Budget
Revenues				
Membership Dues	0.00	638,359.00	638,356.00	100.0%
Health & Human Services Assessment	0.00	84,168.00	84,170.00	100.0%
Public Lands Assessments	60,000.00	60,000.00		
Conference Revenues	4,450.00	4,450.00	80,000.00	5.6%
IAF/Supplemental Funds	0.00	35,000.00	70,000.00	50.0%
Actuarial Study Medicaid Match	0.00	0.00		
Interest Income	1,669.97	10,214.00	15,000.00	68.1%
National Programs	0.00	1,098.49	5,000.00	22.0%
Corporate Partnership Program	0.00	2,500.00	50,000.00	5.0%
Gain/(Loss) On Sale of Assets	0.00	0.00	0.00	
Unrealized Gain/(Loss)-Investments	18,132.58	31,826.77	0.00	
Miscellaneous Income	0.00	0.00	0.00	
Total Revenues	84,252.55	867,616.26	942,526.00	92.1%
Expenses				
Salaries	30,846.52	162,253.19	481,005.00	33.7%
Retirement: PERS	2,061.54	34,047.80	161,137.00	21.1%
Employee Health Insurance/Life	1,139.18	9,239.02	43,000.00	21.5%
FICA, ESD, and Medicare Expense	1,563.69	7,484.46	20,000.00	37.4%
Audit	9,960.00	9,960.00	9,600.00	103.8%
Board Meetings	21.52	383.94	8,000.00	4.8%
Building Capital Projects	0.00	0.00	10,000.00	0.0%
Building Operating Expenses	540.41	8,076.93	20,000.00	40.4%
Conference Expenses	3,585.61	4,585.61	40,000.00	11.5%
Contract Services	0.00	0.00		
County Leadership Institute	0.00	0.00	3,500.00	0.0%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	0.00	500.00	0.0%
Equipment Lease & Maintenance	235.00	1,578.46	4,500.00	35.1%
Equipment Purchases	0.00	1,713.24	4,500.00	38.1%
IT Support	10.25	1,388.73	3,000.00	46.3%
Institute of Local Government	0.00	1,800.00		
Internet Service	799.00	4,810.00	9,000.00	53.4%
Legislative Expense	4,404.96	11,697.01	25,000.00	46.8%
Liability & Auto Insurance	565.48	4,178.48	5,500.00	76.0%
Management Consultant & Training	0.00	0.00		
Member Services	71.94	4,971.03	5,000.00	99.4%
Office Supplies	642.45	5,235.20	3,500.00	149.6%
PEHB Liability	212.75	1,276.50	6,000.00	21.3%
Postage	61.74	306.80	500.00	61.4%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	1,338.08	7,666.69	12,000.00	63.9%
Property Taxes	0.00	1,172.62		
Publications, Dues, Registrations	65.99	2,068.67	4,000.00	51.7%
Recruiting & Advertising	0.00	249.00		
Representative Travel	3,556.70	4,327.52	15,000.00	28.9%
Special Studies/Litigation	0.00	3,219.02	1,500.00	214.6%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	707.84	5,997.33	20,000.00	30.0%
Sub Grant Employee Expense	214,310.81	225,893.33		
Telephone	250.90	1,289.25	7,000.00	18.4%
Vehicle Registration Maintenance	0.00	69.61	2,000.00	3.5%
Web-based Hosting & Subscription Software	50.00	1,139.72	10,000.00	11.4%
WIR Dues	0.00	7,878.84	9,000.00	87.5%
Total Expenses	277,002.36	535,958.00	944,242.00	56.8%
Net Income	(192,749.81)	331,658.26	(1,716.00)	

Nevada Association of Counties
Balance Sheet
July 31, 2025

ASSETS

Current Assets		
Cash - NV State Bank	\$	3,156.14
Zions Bank Sweep Account		881,428.05
NV State Bank Money Market		15,404.60
Stripe Account		8,325.81
Accounts Receivable		6,081.80
Prepaid Expenses		<u>6,368.00</u>
Total Current Assets		920,764.40
Property and Equipment		
Office Equipment		180,965.50
Building		447,906.18
Land		131,000.00
Building Improvements		166,824.79
Fixed Assets - Vehicle		44,304.50
Accumulated Depreciation		<u>(376,165.42)</u>
Total Property and Equipment		594,835.55
Other Assets		
Investments		748,351.24
Investments - Cash Equivalents		163,612.52
Investments Interest Receivable		2,371.32
Investments Trades Receivable		583.61
Copier Lease ROU Asset		10,500.00
Copier Accumulated Amortization		(6,484.00)
DEFERRED OUTFLOWS		<u>463,886.00</u>
Total Other Assets		<u>1,382,820.69</u>
Total Assets		<u><u>\$ 2,898,420.64</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Copier Lease Liability	\$	4,040.00
Accrued Payroll Benefits		30,552.18
Deferred Income		10.00
PERS Pension Liability		873,961.00
DEFERRED INFLOWS		<u>197,119.00</u>
Total Current Liabilities		1,105,682.18
Long-Term Liabilities		<u> </u>
Total Long-Term Liabilities		<u>0.00</u>
Total Liabilities		1,105,682.18
Capital		
Retained Earnings		1,477,721.57
Net Income		<u>315,016.89</u>
Total Capital		<u>1,792,738.46</u>
Total Liabilities & Capital		<u><u>\$ 2,898,420.64</u></u>

Nevada Association of Counties
Income Statement/Budget
For the Seven Months Ending
July 31, 2025

	Current Month	Year to Date	Budget	Y-T-D % Budget
Revenues				
Membership Dues	0.00	638,359.00	638,356.00	100.0%
Health & Human Services Assessment	0.00	84,168.00	84,170.00	100.0%
Public Lands Assessments	(60,000.00)	0.00		
Conference Revenues	19,850.00	24,300.00	80,000.00	30.4%
IAF/Supplemental Funds	0.00	35,000.00	70,000.00	50.0%
Actuarial Study Medicaid Match	0.00	0.00		
Interest Income	3,664.00	13,878.00	15,000.00	92.5%
National Programs	525.89	1,624.38	5,000.00	32.5%
Corporate Partnership Program	2,500.00	5,000.00	50,000.00	10.0%
Gain/(Loss) On Sale of Assets	0.00	0.00	0.00	
Unrealized Gain/(Loss)-Investments	8,100.12	39,926.89	0.00	
Miscellaneous Income	0.00	0.00	0.00	
Total Revenues	(25,359.99)	842,256.27	942,526.00	89.4%
Expenses				
Salaries	35,154.22	197,407.41	481,005.00	41.0%
Retirement: PERS	19,391.66	53,439.46	161,137.00	33.2%
Employee Health Insurance/Life	6,179.91	15,418.93	43,000.00	35.9%
FICA, ESD, and Medicare Expense	1,420.38	8,904.84	20,000.00	44.5%
Audit	925.00	10,885.00	9,600.00	113.4%
Board Meetings	1,611.14	1,995.08	8,000.00	24.9%
Building Capital Projects	0.00	0.00	10,000.00	0.0%
Building Operating Expenses	4,933.79	13,010.72	20,000.00	65.1%
Conference Expenses	9,524.19	14,109.80	40,000.00	35.3%
Contract Services	0.00	0.00		
County Leadership Institute	0.00	0.00	3,500.00	0.0%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	0.00	500.00	0.0%
Equipment Lease & Maintenance	235.00	1,813.46	4,500.00	40.3%
Equipment Purchases	0.00	1,713.24	4,500.00	38.1%
IT Support	10.25	1,398.98	3,000.00	46.6%
Institute of Local Government	0.00	1,800.00		
Internet Service	1,598.00	6,408.00	9,000.00	71.2%
Legislative Expense	4,874.33	16,571.34	25,000.00	66.3%
Liability & Auto Insurance	982.00	5,160.48	5,500.00	93.8%
Management Consultant & Training	0.00	0.00		
Member Services	665.49	5,636.52	5,000.00	112.7%
Office Supplies	559.41	5,794.61	3,500.00	165.6%
PEHB Liability	271.09	1,547.59	6,000.00	25.8%
Postage	0.00	306.80	500.00	61.4%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	1,351.50	9,018.19	12,000.00	75.2%
Property Taxes	0.00	1,172.62		
Publications, Dues, Registrations	423.58	2,492.25	4,000.00	62.3%
Recruiting & Advertising	0.00	249.00		
Representative Travel	0.00	4,327.52	15,000.00	28.9%
Special Studies/Litigation	133.28	3,352.30	1,500.00	223.5%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	2,228.94	8,226.27	20,000.00	41.1%
Sub Grant Employee Expense	(101,902.11)	123,991.22		
Telephone	466.64	1,755.89	7,000.00	25.1%
Vehicle Registration Maintenance	143.69	213.30	2,000.00	10.7%
Web-based Hosting & Subscription Software	100.00	1,239.72	10,000.00	12.4%
WIR Dues	0.00	7,878.84	9,000.00	87.5%
Total Expenses	(8,718.62)	527,239.38	944,242.00	55.8%
Net Income	(16,641.37)	315,016.89	(1,716.00)	

Nevada Association of Counties
Balance Sheet
August 31, 2025

ASSETS

Current Assets		
Cash - NV State Bank	\$	32,303.47
Zions Bank Sweep Account		1,004,537.95
Stripe Account		19,265.46
Accounts Receivable		35,906.80
Prepaid Expenses		<u>5,790.00</u>
Total Current Assets		1,097,803.68
Property and Equipment		
Office Equipment		180,965.50
Building		447,906.18
Land		131,000.00
Building Improvements		166,824.79
Fixed Assets - Vehicle		44,304.50
Accumulated Depreciation		<u>(376,165.42)</u>
Total Property and Equipment		594,835.55
Other Assets		
Investments		733,523.87
Investments - Cash Equivalents		191,382.98
Investments Interest Receivable		1,838.80
Investments Trades Receivable		643.74
Copier Lease ROU Asset		10,500.00
Copier Accumulated Amortization		(6,484.00)
DEFERRED OUTFLOWS		<u>463,886.00</u>
Total Other Assets		<u>1,395,291.39</u>
Total Assets		<u><u>\$ 3,087,930.62</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Copier Lease Liability	\$	4,040.00
Accrued Payroll Benefits		30,552.18
Deferred Income		10.00
PERS Pension Liability		873,961.00
DEFERRED INFLOWS		<u>197,119.00</u>
Total Current Liabilities		1,105,682.18
Long-Term Liabilities		<u> </u>
Total Long-Term Liabilities		<u>0.00</u>
Total Liabilities		1,105,682.18
Capital		
Retained Earnings		1,477,721.57
Net Income		<u>504,526.57</u>
Total Capital		<u>1,982,248.14</u>
Total Liabilities & Capital		<u><u>\$ 3,087,930.32</u></u>

Nevada Association of Counties
Income Statement/Budget
For the Eight Months Ending
August 31, 2025

	Current Month	Year to Date	Budget	Y-T-D % Budget
Revenues				
Membership Dues	0.00	638,359.00	638,356.00	100.0%
Health & Human Services Assessment	0.00	84,168.00	84,170.00	100.0%
Public Lands Assessments	0.00	0.00		
Conference Revenues	76,075.00	100,375.00	80,000.00	125.5%
IAF/Supplemental Funds	0.00	35,000.00	70,000.00	50.0%
Actuarial Study Medicaid Match	0.00	0.00		
Interest Income	1,572.45	15,450.45	15,000.00	103.0%
National Programs	0.00	1,624.38	5,000.00	32.5%
Corporate Partnership Program	7,500.00	12,500.00	50,000.00	25.0%
Gain/(Loss) On Sale of Assets	0.00	0.00	0.00	
Unrealized Gain/(Loss)-Investments	12,470.70	52,397.59	0.00	
Miscellaneous Income	0.00	0.00	0.00	
Total Revenues	97,618.15	939,874.42	942,526.00	99.7%
Expenses				
Salaries	27,000.37	224,407.78	481,005.00	46.7%
Retirement: PERS	7,756.66	61,196.12	161,137.00	38.0%
Employee Health Insurance/Life	(864.91)	14,554.02	43,000.00	33.8%
FICA, ESD, and Medicare Expense	1,079.72	9,984.56	20,000.00	49.9%
Audit	0.00	10,885.00	9,600.00	113.4%
Board Meetings	0.00	1,995.08	8,000.00	24.9%
Building Capital Projects	0.00	0.00	10,000.00	0.0%
Building Operating Expenses	2,659.64	15,670.36	20,000.00	78.4%
Conference Expenses	5,378.55	19,488.35	40,000.00	48.7%
Contract Services	0.00	0.00		
County Leadership Institute	0.00	0.00	3,500.00	0.0%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	0.00	500.00	0.0%
Equipment Lease & Maintenance	235.00	2,048.46	4,500.00	45.5%
Equipment Purchases	0.00	1,713.24	4,500.00	38.1%
IT Support	8.20	1,407.18	3,000.00	46.9%
Institute of Local Government	0.00	1,800.00		
Internet Service	0.00	6,408.00	9,000.00	71.2%
Legislative Expense	0.00	16,571.34	25,000.00	66.3%
Liability & Auto Insurance	578.00	5,738.48	5,500.00	104.3%
Management Consultant & Training	0.00	0.00		
Member Services	0.00	5,636.52	5,000.00	112.7%
Office Supplies	350.00	6,144.61	3,500.00	175.6%
PEHB Liability	271.09	1,818.68	6,000.00	30.3%
Postage	0.00	306.80	500.00	61.4%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	355.00	9,386.68	12,000.00	78.2%
Property Taxes	1,206.80	2,379.42		
Publications, Dues, Registrations	0.00	2,492.25	4,000.00	62.3%
Recruiting & Advertising	0.00	249.00		
Representative Travel	0.00	4,327.52	15,000.00	28.9%
Special Studies/Litigation	0.00	3,352.30	1,500.00	223.5%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	0.00	8,226.27	20,000.00	41.1%
Sub Grant Employee Expense	(137,954.14)	(13,962.92)		
Telephone	35.00	1,790.89	7,000.00	25.6%
Vehicle Registration Maintenance	0.00	213.30	2,000.00	10.7%
Web-based Hosting & Subscription Software	0.00	1,239.72	10,000.00	12.4%
WIR Dues	0.00	7,878.84	9,000.00	87.5%
Total Expenses	(91,905.02)	435,347.85	944,242.00	46.1%
Net Income	189,523.17	504,526.57	(1,716.00)	

Nevada Association of Counties
Balance Sheet
September 30, 2025

ASSETS

Current Assets		
Cash - NV State Bank	\$	39,689.36
Zions Bank Sweep Account		918,843.44
Stripe Account		3,853.35
Accounts Receivable		30,856.80
Prepaid Expenses		<u>5,212.00</u>
Total Current Assets		998,454.95
Property and Equipment		
Office Equipment		180,965.50
Building		447,906.18
Land		131,000.00
Building Improvements		166,824.79
Fixed Assets - Vehicle		44,304.50
Accumulated Depreciation		<u>(376,165.42)</u>
Total Property and Equipment		594,835.55
Other Assets		
Investments		731,707.17
Investments - Cash Equivalents		203,601.79
Investments Interest Receivable		1,901.48
Investments Trades Receivable		1,681.20
Copier Lease ROU Asset		10,500.00
Copier Accumulated Amortization		(6,484.00)
DEFERRED OUTFLOWS		<u>463,886.00</u>
Total Other Assets		<u>1,406,793.64</u>
Total Assets		<u><u>\$ 3,000,084.14</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Copier Lease Liability	\$	4,040.00
Accrued Payroll Benefits		30,552.18
Deferred Income		10.00
PERS Pension Liability		873,961.00
DEFERRED INFLOWS		<u>197,119.00</u>
Total Current Liabilities		1,105,682.18
Long-Term Liabilities		<u> </u>
Total Long-Term Liabilities		<u>0.00</u>
Total Liabilities		1,105,682.18
Capital		
Retained Earnings		1,477,721.57
Net Income		<u>416,680.39</u>
Total Capital		<u>1,894,401.96</u>
Total Liabilities & Capital		<u><u>\$ 3,000,084.14</u></u>

Nevada Association of Counties
Income Statement/Budget
For the Nine Months Ending
September 30, 2025

	Current Month	Year to Date	Budget	Y-T-D % Budget
Revenues				
Membership Dues	0.00	638,359.00	638,356.00	100.0%
Health & Human Services Assessment	0.00	84,168.00	84,170.00	100.0%
Public Lands Assessments	0.00	0.00		
Conference Revenues	15,300.00	115,675.00	80,000.00	144.6%
IAF/Supplemental Funds	0.00	35,000.00	70,000.00	50.0%
Actuarial Study Medicaid Match	0.00	0.00		
Interest Income	1,408.91	16,859.36	15,000.00	112.4%
National Programs	391.80	2,016.18	5,000.00	40.3%
Corporate Partnership Program	0.00	12,500.00	50,000.00	25.0%
Gain/(Loss) On Sale of Assets	0.00	0.00	0.00	
Unrealized Gain/(Loss)-Investments	11,502.25	63,899.84	0.00	
Miscellaneous Income	0.00	0.00	0.00	
Total Revenues	28,602.96	968,477.38	942,526.00	102.8%
Expenses				
Salaries	30,846.52	255,254.30	481,005.00	53.1%
Retirement: PERS	10,333.58	71,529.70	161,137.00	44.4%
Employee Health Insurance/Life	2,399.25	16,953.27	43,000.00	39.4%
FICA, ESD, and Medicare Expense	1,279.74	11,264.30	20,000.00	56.3%
Audit	0.00	10,885.00	9,600.00	113.4%
Board Meetings	21.66	2,016.74	8,000.00	25.2%
Building Capital Projects	0.00	0.00	10,000.00	0.0%
Building Operating Expenses	3,271.79	18,942.15	20,000.00	94.7%
Conference Expenses	60,122.88	79,611.23	40,000.00	199.0%
Contract Services	0.00	0.00		
County Leadership Institute	0.00	0.00	3,500.00	0.0%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	0.00	500.00	0.0%
Equipment Lease & Maintenance	235.00	2,283.46	4,500.00	50.7%
Equipment Purchases	0.00	1,713.24	4,500.00	38.1%
IT Support	0.00	1,407.18	3,000.00	46.9%
Institute of Local Government	0.00	1,800.00		
Internet Service	799.00	7,207.00	9,000.00	80.1%
Legislative Expense	0.00	16,571.34	25,000.00	66.3%
Liability & Auto Insurance	578.00	6,316.48	5,500.00	114.8%
Management Consultant & Training	0.00	0.00		
Member Services	0.00	5,636.52	5,000.00	112.7%
Office Supplies	525.60	6,670.21	3,500.00	190.6%
PEHB Liability	271.09	2,089.77	6,000.00	34.8%
Postage	100.78	407.58	500.00	81.5%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	355.00	9,741.68	12,000.00	81.2%
Property Taxes	1,205.52	3,584.94		
Publications, Dues, Registrations	78.19	2,570.44	4,000.00	64.3%
Recruiting & Advertising	0.00	249.00		
Representative Travel	0.00	4,327.52	15,000.00	28.9%
Special Studies/Litigation	51.72	3,404.02	1,500.00	226.9%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	451.73	8,678.00	20,000.00	43.4%
Sub Grant Employee Expense	2,831.45	(11,131.47)		
Telephone	215.74	2,006.63	7,000.00	28.7%
Vehicle Registration Maintenance	130.90	344.20	2,000.00	17.2%
Web-based Hosting & Subscription Software	344.00	1,583.72	10,000.00	15.8%
WIR Dues	0.00	7,878.84	9,000.00	87.5%
Total Expenses	116,449.14	551,796.99	944,242.00	58.4%
Net Income	(87,846.18)	416,680.39	(1,716.00)	

Account Review

03/01/2025 - 03/31/2025

Moreton-NACO

Dated: 04/03/2025

Balance Sheet

Book Value + Accrued	755,157.88
Net Unrealized Gain/Loss	114,159.75
Market Value + Accrued	869,317.64

Security Type

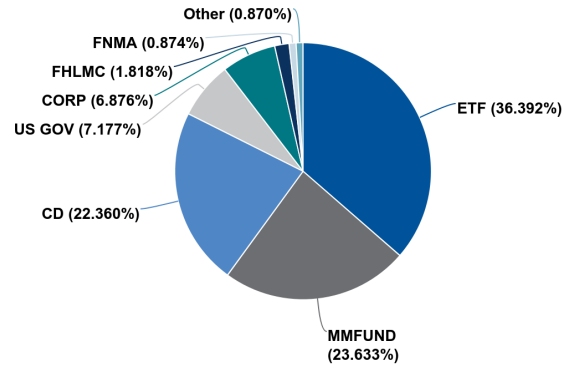
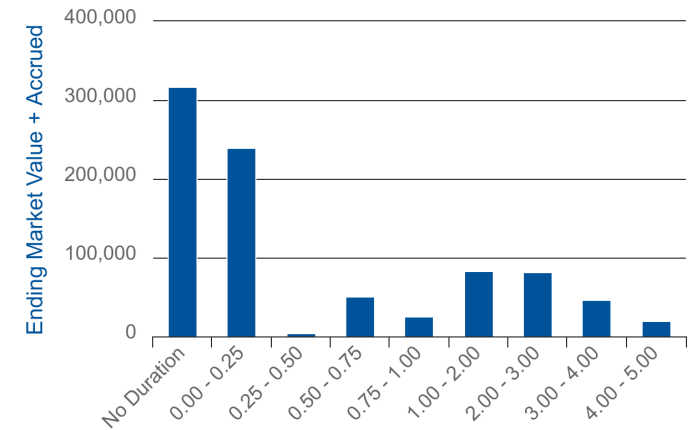


Chart calculated by: Ending Market Value + Accrued

Duration



Cash and Fixed Income Summary

Risk Metric	Value
Cash	736.16
MMFund	205,445.23
Fixed Income	346,772.91
Duration	1.121
Convexity	0.030
WAL	1.198
Years to Final Maturity	1.310
Years to Effective Maturity	1.288
Yield	4.215
Book Yield	4.042
Avg Credit Rating	AA/Aa2/AA

Market Sector

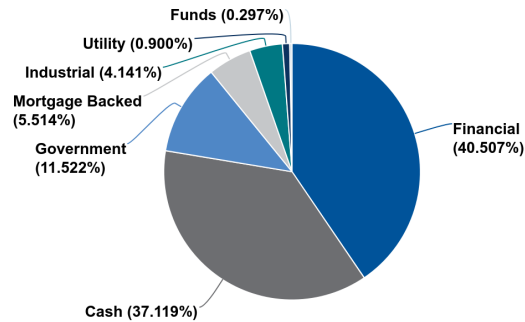


Chart calculated by: Ending Current Units

Issuer Concentration

Issuer	% of Market Value + Accrued
Other	32.764%
First American Funds, Inc. - Government Obligations Fund	23.633%
Vanguard Index Funds - Vanguard Large-Cap ETF	10.023%
Vanguard Index Funds - Vanguard Mid-Cap ETF	8.806%
Vanguard Index Funds - Vanguard Total Stock Market ETF	7.809%
United States Department of The Treasury	7.177%
Vanguard Index Funds - Vanguard Small-Cap ETF	6.836%
Eaglemark Savings Bank	2.951%

--- 100.000%

Footnotes: 1,2

Account Review

04/01/2025 - 04/30/2025

Moreton-NACO

Dated: 05/14/2025

Balance Sheet

Book Value + Accrued	756,826.45
Net Unrealized Gain/Loss	112,564.92
Market Value + Accrued	869,391.37

Security Type

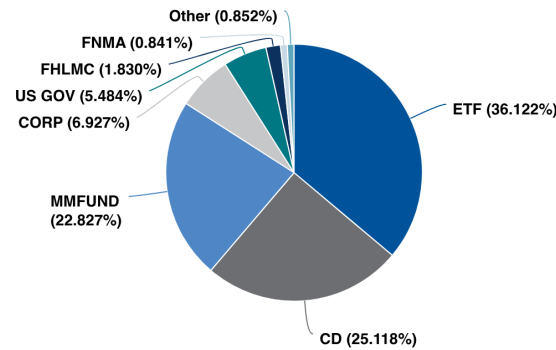
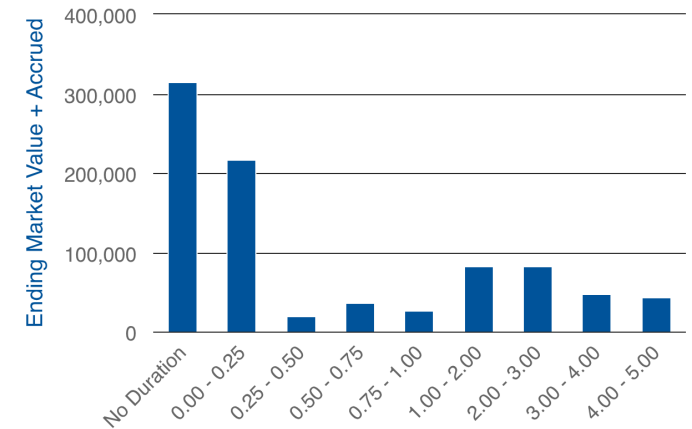


Chart calculated by: Ending Market Value + Accrued

Duration



Cash and Fixed Income Summary

Risk Metric	Value
Cash	689.38
MMFund	198,452.92
Fixed Income	356,206.25
Duration	1.265
Convexity	0.036
WAL	1.358
Years to Final Maturity	1.471
Years to Effective Maturity	1.449
Yield	4.164
Book Yield	4.039
Avg Credit Rating	AA/Aa2/AA

Market Sector

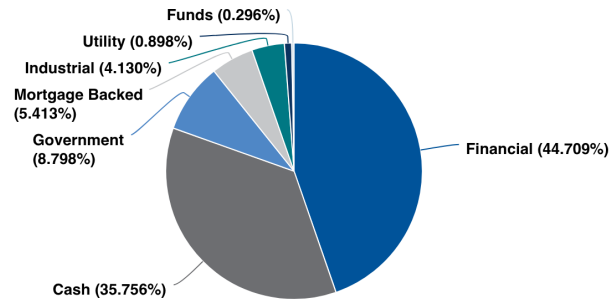


Chart calculated by: Ending Current Units

Issuer Concentration

Issuer	% of Market Value + Accrued
Other	35.567%
First American Funds, Inc. - Government Obligations Fund	22.827%
Vanguard Index Funds - Vanguard Large-Cap ETF	9.954%
Vanguard Index Funds - Vanguard Mid-Cap ETF	8.719%
Vanguard Index Funds - Vanguard Total Stock Market ETF	7.751%
Vanguard Index Funds - Vanguard Small-Cap ETF	6.663%
United States Department of The Treasury	5.484%
Vanguard Tax-Managed Funds - Vanguard FTSE Developed Markets ETF	3.035%

--- 100.000%

Footnotes: 1,2

Account Review

05/01/2025 - 05/31/2025

Moreton-NACO

Dated: 06/02/2025

Balance Sheet

Book Value + Accrued	758,549.38
Net Unrealized Gain/Loss	130,136.62
Market Value + Accrued	888,686.00

Security Type

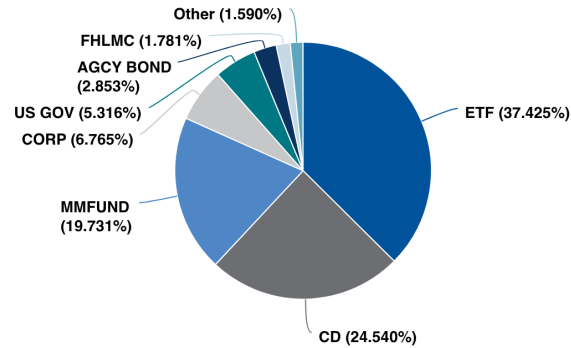
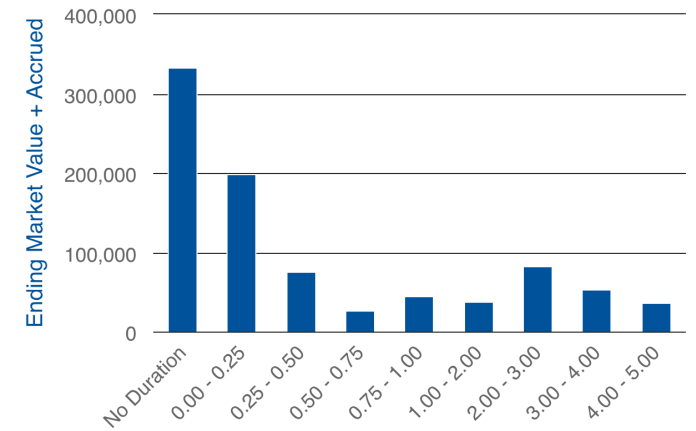


Chart calculated by: Ending Market Value + Accrued

Duration



Cash and Fixed Income Summary

Risk Metric	Value
Cash	710.71
MMFund	175,346.32
Fixed Income	380,038.49
Duration	1.230
Convexity	0.003
WAL	1.311
Years to Final Maturity	1.527
Years to Effective Maturity	1.391
Yield	4.268
Book Yield	4.059
Avg Credit Rating	AA/Aa2/AA

Market Sector

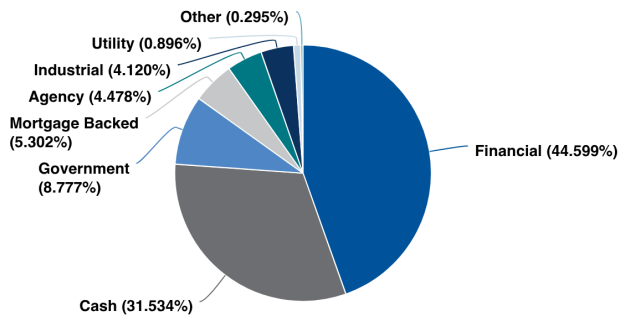
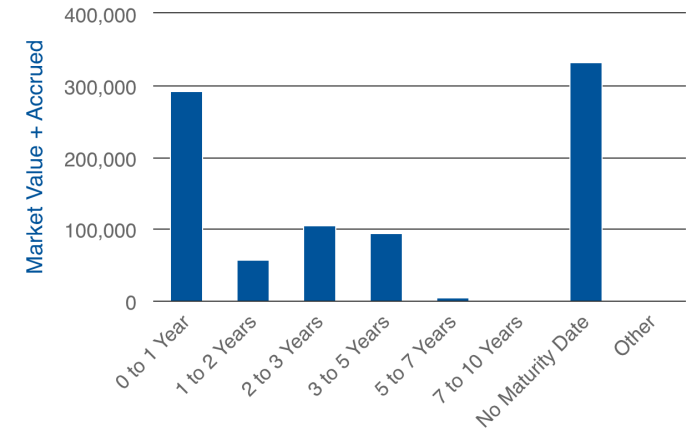


Chart calculated by: Ending Current Units

MFS Maturity Grouped Report



Account Review

06/01/2025 - 06/30/2025

Moreton-NACO

Dated: 07/01/2025

Balance Sheet

Book Value + Accrued	761,501.11
Net Unrealized Gain/Loss	145,317.46
Market Value + Accrued	906,818.57

Security Type

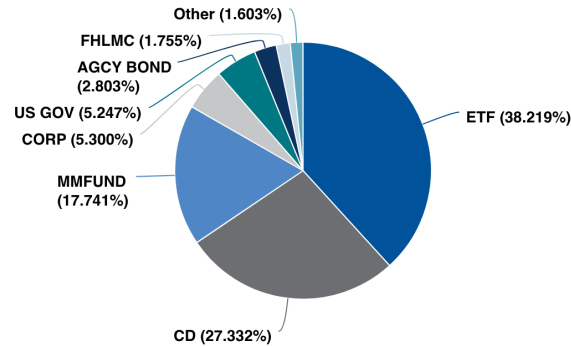
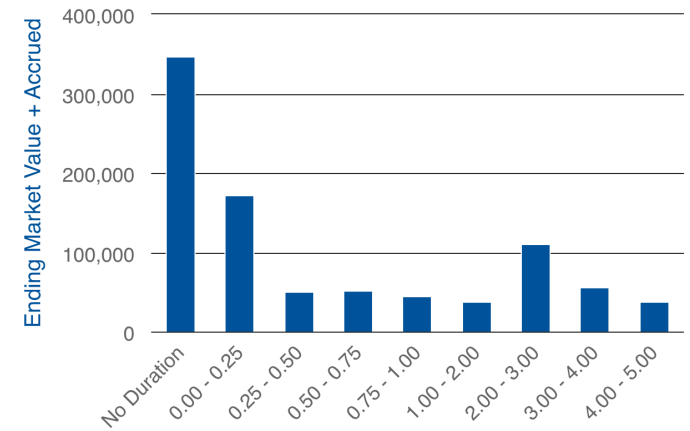


Chart calculated by: Ending Market Value + Accrued

Duration



Cash and Fixed Income Summary

Risk Metric	Value
Cash	1,637.84
MMFund	160,879.45
Fixed Income	397,725.56
Duration	1.383
Convexity	-0.006
WAL	1.575
Years to Final Maturity	1.673
Years to Effective Maturity	1.653
Yield	4.189
Book Yield	4.091
Avg Credit Rating	AA/Aa2/AA

Market Sector

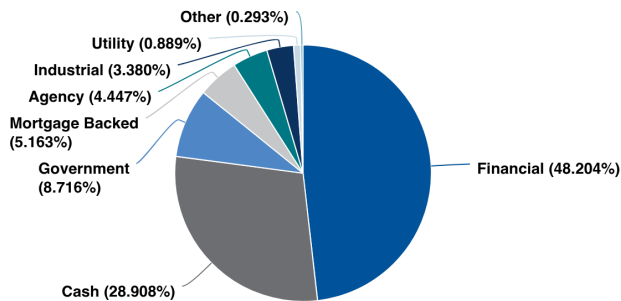
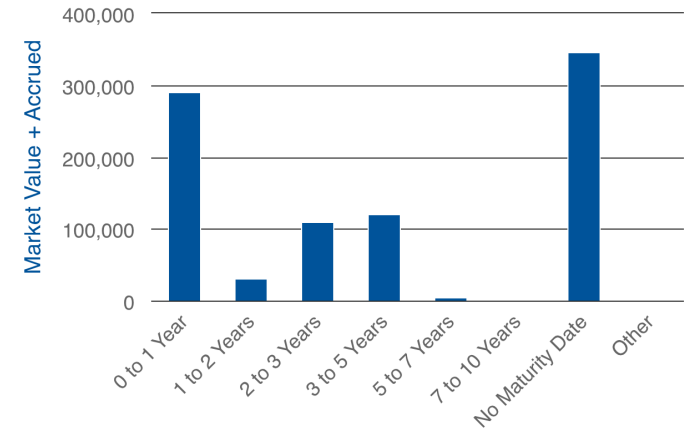


Chart calculated by: Ending Current Units

MFS Maturity Grouped Report



Account Review

07/01/2025 - 07/31/2025

Moreton-NACO

Dated: 08/04/2025

Balance Sheet

Book Value + Accrued	763,263.16
Net Unrealized Gain/Loss	151,655.54
Market Value + Accrued	914,918.69

Security Type

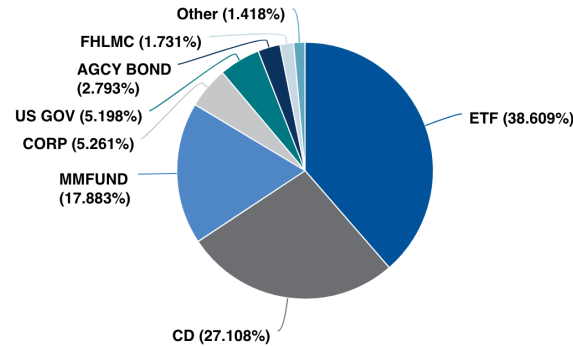


Chart calculated by: Ending Market Value + Accrued

Choose Dashboard Widget

Issuer Concentration	% of Base Market Value + Accrued
The Vanguard Group, Inc.	38.609%
Other	24.309%
U.S. Bancorp	17.883%
Government of The United States	5.198%
Federal Home Loan Mortgage Corporation	5.197%
Celtic Investment, Inc.	3.243%
USAlliance Federal Credit Union	2.793%
Harley-Davidson, Inc.	2.769%

--- 100.000%

Footnotes: 1,2

Cash and Fixed Income Summary

Risk Metric	Value
Cash	583.61
MMFund	163,612.52
Fixed Income	397,482.17
Duration	1.307
Convexity	0.021
WAL	1.399
Years to Final Maturity	1.606
Years to Effective Maturity	1.473
Yield	4.224
Book Yield	4.089
Avg Credit Rating	AA/Aa2/AA

Market Sector

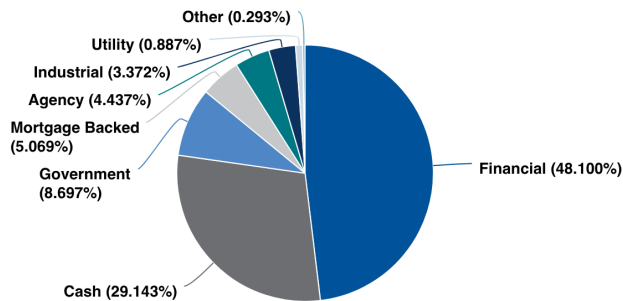
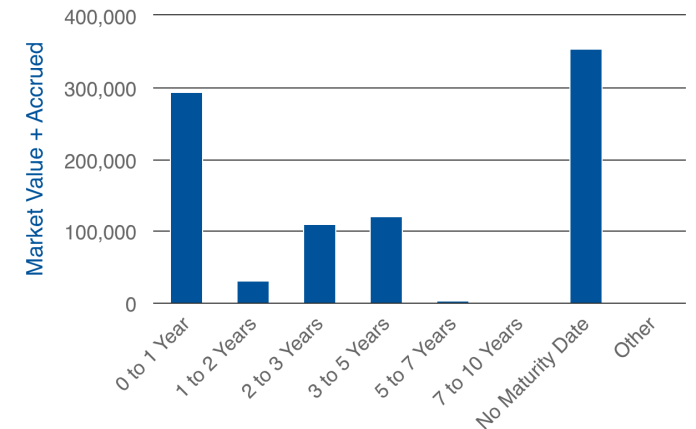


Chart calculated by: Ending Current Units

MFS Maturity Grouped Report



Account Review

08/01/2025 - 08/31/2025

Moreton-NACO

Dated: 09/02/2025

Balance Sheet

Book Value + Accrued	765,021.63
Net Unrealized Gain/Loss	162,367.76
Market Value + Accrued	927,389.39

Security Type

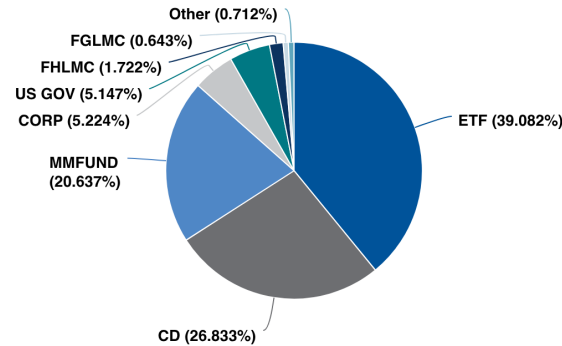


Chart calculated by: Ending Market Value + Accrued

Choose Dashboard Widget

Issuer Concentration	% of Base Market Value + Accrued
The Vanguard Group, Inc.	39.082%
Other	23.683%
U.S. Bancorp	20.637%
Government of The United States	5.147%
Celtic Investment, Inc.	3.226%
USAlliance Federal Credit Union	2.761%
Harley-Davidson, Inc.	2.748%
Hughes Federal Credit Union	2.715%

--- 100.000%

Footnotes: 1,2

Cash and Fixed Income Summary

Risk Metric	Value
Cash	643.74
MMFund	191,382.98
Fixed Income	372,919.02
Duration	1.253
Convexity	0.036
WAL	1.341
Years to Final Maturity	1.429
Years to Effective Maturity	1.412
Yield	4.072
Book Yield	4.065
Avg Credit Rating	AA/Aa2/AA

Market Sector

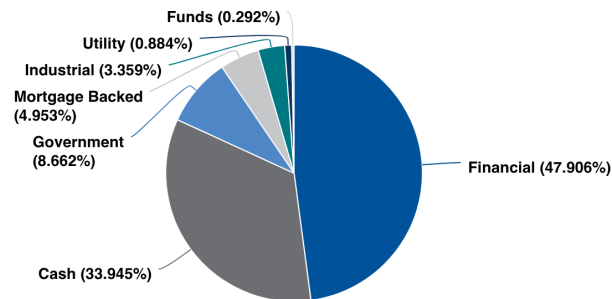
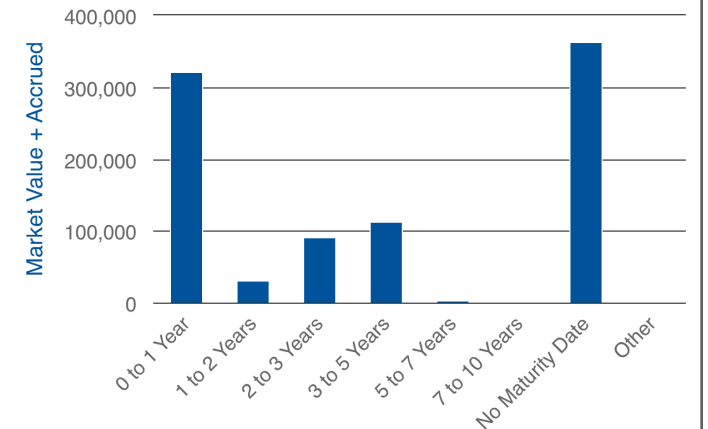


Chart calculated by: Ending Current Units

MFS Maturity Grouped Report



Account Review

09/01/2025 - 09/30/2025

Moreton-NACO

Dated: 10/02/2025

Balance Sheet

Book Value + Accrued	767,880.41
Net Unrealized Gain/Loss	171,011.24
Market Value + Accrued	938,891.65

Security Type

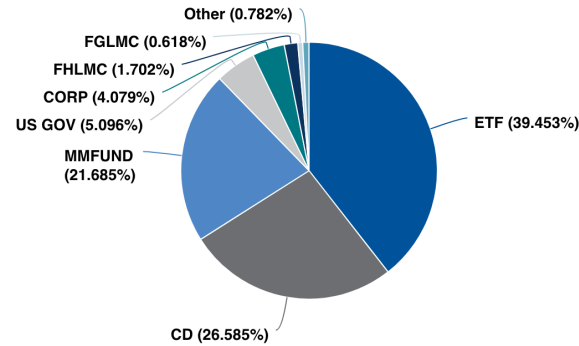


Chart calculated by: Ending Market Value + Accrued

Choose Dashboard Widget

Issuer Concentration	% of Base Market Value + Accrued
The Vanguard Group, Inc.	39.453%
Other	22.417%
U.S. Bancorp	21.685%
United States	5.096%
Celtic Investment, Inc.	3.202%
USAlliance Federal Credit Union	2.737%
Harley-Davidson, Inc.	2.724%
Hughes Federal Credit Union	2.686%

--- 100.000%

Footnotes: 1,2

Cash and Fixed Income Summary

Risk Metric	Value
Cash	1,681.20
MMFund	203,601.79
Fixed Income	363,191.97
Duration	1.197
Convexity	0.034
WAL	1.283
Years to Final Maturity	1.368
Years to Effective Maturity	1.351
Yield	3.907
Book Yield	3.991
Avg Credit Rating	AA+/Aa1/AA+

Market Sector

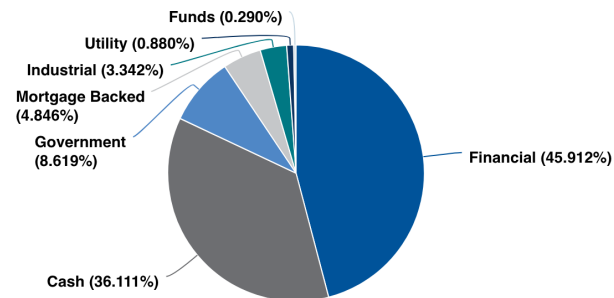
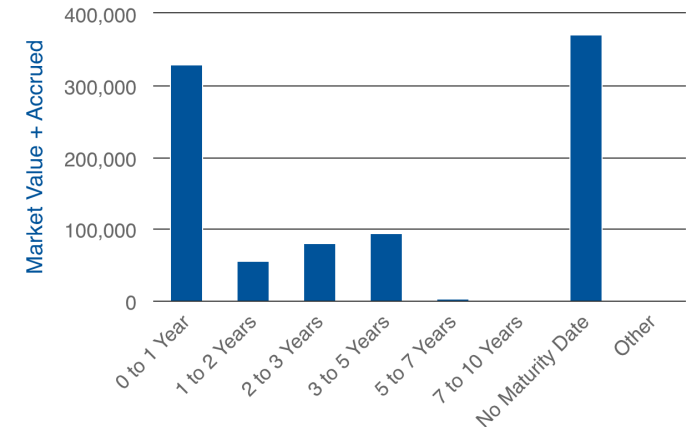


Chart calculated by: Ending Current Units

MFS Maturity Grouped Report



Account Review

10/01/2025 - 10/31/2025

Moreton-NACO

Dated: 11/06/2025

Balance Sheet

Book Value + Accrued	769,608.81
Net Unrealized Gain/Loss	175,313.30
Market Value + Accrued	944,922.12

Security Type

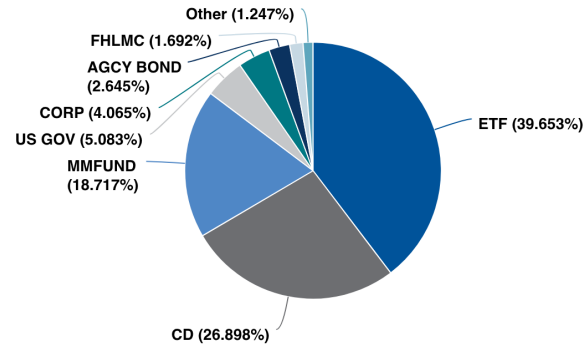


Chart calculated by: Ending Market Value + Accrued

Choose Dashboard Widget

Issuer Concentration	% of Base Market Value + Accrued
The Vanguard Group, Inc.	39.653%
Other	25.265%
U.S. Bancorp	18.717%
United States	5.083%
Celtic Investment, Inc.	3.178%
Harley-Davidson, Inc.	2.718%
USAlliance Federal Credit Union	2.715%
Hughes Federal Credit Union	2.671%

--- 100.000%

Footnotes: 1,2

Cash and Fixed Income Summary

Risk Metric	Value
Cash	724.29
MMFund	176,856.74
Fixed Income	392,648.59
Duration	1.419
Convexity	-0.005
WAL	1.583
Years to Final Maturity	1.664
Years to Effective Maturity	1.647
Yield	3.850
Book Yield	3.943
Avg Credit Rating	AA/Aa2/AA

Market Sector

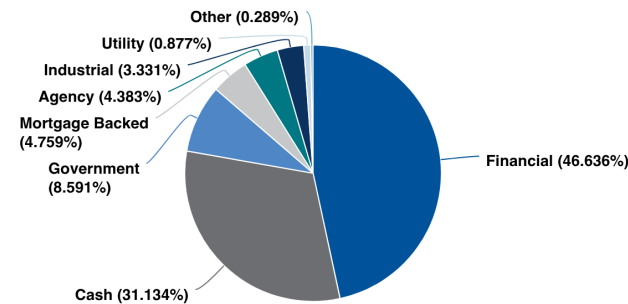
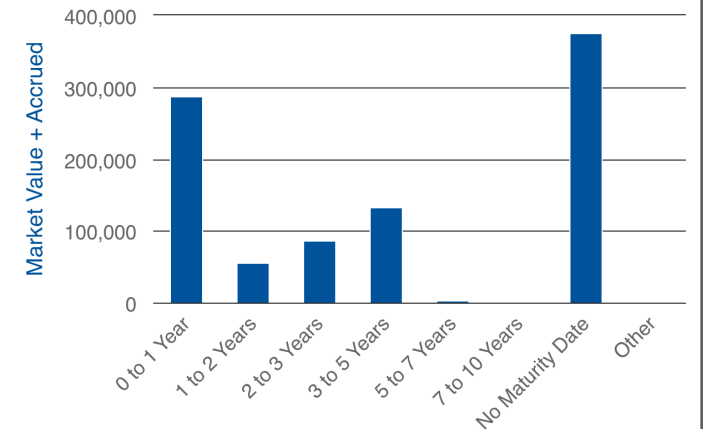


Chart calculated by: Ending Current Units

MFS Maturity Grouped Report





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

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 and (775) 427-5272.

2026 BUDGET DESCRIPTIONS

****DRAFT****

NACO Board of Directors Meeting November 21, 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 five: Executive Director, Government Affairs Manager, Health and Human Services Manager, Natural Resources Manager and Office Manager. Salaries for NACO employees are \$531,432 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.

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

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

Staff Salaries	\$531,432
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
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>

Projected Total Expenses	<u>\$1,024,732</u>
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Net Income (Loss)	\$1,284
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Estimated Net Position	<u><u>\$1,477,290</u></u>
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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%
Total Revenues	\$1,028,516	\$942,526	\$85,990	9.1%

Expenses

<u>Category</u>	<u>2026-Proposed</u>	<u>2025</u>	<u>\$ Difference</u>	<u>% Difference</u>
Staff Salaries	\$531,432	\$481,005	\$50,427	10.5%
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%
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%
Total Expenses	\$1,024,732	\$944,242	\$80,490	8.5%
Net Change In Net Position	\$3,784	-\$1,716		

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

County	Revenue Component		Population Component ⁽²⁾			Public Lands Component		HHS Component	2026 Dues ⁽³⁾	2025 Dues	Change
	FY 24 ⁽¹⁾ 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 ⁽⁴⁾			
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
Total	\$7,082,507,144	\$287,500	3,282,910		\$113,777	\$33,801,823	\$253,514	\$154,031	\$808,516	\$540,248	\$85,989

(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.



Nevada's Rural Health Transformation Project: Executive Summary

With Nevada's vast geography and sparsely populated rural counties, rural Nevadans often struggle to access reliable, timely health care. This is primarily due to the challenges rural communities face in achieving the economies of scale needed to build and sustain a full continuum of care.

Through this new infusion of federal funds, Nevada intends to deploy four strategic initiatives to improve health outcomes in rural areas of the state:



1. **Rural Health Outcomes Accelerator Program** to invest **\$30 million** in efforts that promote value-based and innovative care models that prevent and manage chronic disease. This includes (but not limited to) new online collaborative care strategies, remote and/or hybrid approaches to care, online patient health management tools, and virtual provider mentorship programs.



2. **Flex Fund for Rural Providers** to bolster and modernize the state's rural health care infrastructure with a total of **\$40 million** in new investments in items like technology, equipment, supplies, mobile units, emergency services, etc. State will encourage rural providers to leverage their regional buying power through regional purchasing strategies and sharing arrangements.



3. **Workforce Recruitment and Rural Access Program** to address historic gaps in the state's rural workforce. Multiple strategies will be employed with the support of **\$80 million** to address immediate and long-term provider gaps, including new incentives for providers to live and serve in rural areas of the state, tuition aid with commitments to serve rural Nevada, and a rural physician residency program.



4. **Rural Health Innovation and Technology Grant** of **\$30 million** for innovative technologies and modernization of health data and records systems with a focus on alignment with the CMS Digital Health Ecosystem and addressing cybersecurity needs for rural health systems. These funds can also be used by recipients to bolster the state's rural telehealth infrastructure.

Through these four initiatives, Nevada will make the necessary investment to strengthen its rural care health system and address the historic gaps in access to care and poorer health outcomes facing rural communities through more reliable, innovative, and sustainable care.