# NEVADA ASSOCIATION OF COUNTIES (NACO)

Board of Directors' Meeting
November 20, 2026 – 9:30 a.m.
NACO Conference Room
304 S. Minnesota St.
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 remote access and provide verbal public comment during designated times by using the provided Microsoft Teams Link.*

**AGENDA**
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. Approval of Minutes of the September 22, 2026, NACO Board of Directors Meeting. **For Possible Action**
4. NACO President's Report
5. NACO Chief Executive Officer's Report
6. NACO nominations to fill upcoming vacancies on Nevada's Off-Highway Vehicles Commission and Advisory Board on Outdoor Recreation. **For Information Only**
7. Approval of the NACO Finance Committee. **For Possible Action**
8. Review and Acceptance of the June, July, August, and September Financial Statements. **For Possible Action**
9. Review and Acceptance of the June, July, August, and September Investment Reports. **For Possible Action**
10. Presentation of the 2027 NACO Budget Draft. **Information Only**
11. Update & Election Recap from NACO Government Affairs Manager

**Updates from Standing Committees:**

12. NACO Legislative Committee

13. NACO Committee of the Emeritus

14. NACO Committee on Housing

15. NACO Committee on Cooperative Extension

16. **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

**Updates from National Standing Committees:**

17. Updates from Members of the National Association of Counties Board, including the Rural Action Caucus and the Midsize County Caucus

18. Updates from Members of the Western Interstate Region Board

19. Updates from Member 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
NACO Website: www.nvnaco.org

# NEVADA ASSOCIATION OF COUNTIES (NACO)

Board of Directors' Meeting
Tuesday, September 22, 2026
Immediately Following the Annual Business Meeting
Tahoe Blue Event Center
Azure Room
75 Hwy 50
Stateline, NV 89449

## UNADOPTED MINUTES

**ATTENDANCE:** President Gardner, President Elect Andriola, Vice President Keller, Carson City Supervisor Giomi, Clark County Commissioner Kirkpatrick, Douglas County Commissioner Tolbert, Esmeralda County Commissioner Perez, Humboldt County Commissioner Tipton, Lander County Commissioner Helming, Lincoln County Commissioner Reese, Pershing County Commissioner Crim, Storey County Commissioner Carmona, White Pine County Commissioner Carson, Fiscal Officer Kalt, and NACO Staff (Amy Hyne-Sutherland and Jennifer Berthiaume)

The meeting was called to order at 3:30 p.m.

1. **Public Comment**. None was given.

2. **Approval of Agenda**. The agenda was approved on a motion by President Elect Andriola with second by Commissioner Kirkpatrick.

3. **Approval of Minutes of the August 28, 2026, NACO Board of Directors Meeting**. The minutes were approved as presented on a motion by Commissioner Kirkpatrick with second by Supervisor Giomi.

4. **Approval of NACO Staff Recommendations for NACO Participatory Democracy Awards and NACO Honor Roll Awardees**. Amy directed the Boards' attention to the award criteria included within the agenda packet. She explained that recommendations are sought fromboth Commissioners and County staff and informed the Board that staff recommends Elko County Commissioner Andreozzi receive the Participatory Democracy Award and that former NACO Executive Director Vinson Guthreau and former Churchill County Director of Social Services and current Executive Director of the Central Nevada Health District Shannon Ernst receive the Honor Roll. Supervisor Giomi noted that he did not remember previously announcing the awardees during the Board meeting. Amy stated that she did not believe it was previously done, but because the award states that it is approved by the Board on the date of the meeting she felt it necessary to bring the item. It was clarified that the awards are memorialized on plaques at the NACO office, and the Board was reminded that these awards had not been given in the last two years. Commissioner Kirkpatrick discussed the importance of the surprise of the awards to encourage conference participation and suggested that they are not announced prior tothe banquet, Amy stated that the verbiage could be changed on the awards and/or action could be taken after the fact to ratify the decisions. She also noted that efforts were made to keep **the awards** secret, but that Commissioner Andreozzi was aware because he was not able to attend the conference and Vinson was informed to encourage his attendance, but that Ms. Ernst did not know she **would be presented with an award**. It was also clarified for the Board that staff recommends the awardees based upon conversations with Commissioners and knowledge

of staff participation with NACO but that revisions to the process are welcome. Commissioner Kirkpatrick suggested having an item on the June Board of Directors agenda to remind the Board of the award and request recommendations to be submitted to staff in July. President Elect Andriola noted that it is helpful to solicit feedback and to define the award criteria a little more closely and specify that the awards are open to not only Commissioners but to county staff as well. The awardees were approved on a motion by President Elect Andriola with second by Commissioner Kirkpatrick.

5. **Discuss the creation of a NACO Finance Committee, including review of DRAFT Finance Committee guidance**. President Gardner reminded the Board of previous discussions on the creation of the Committee and encouraged the Board to review the draft document included in the agenda packet and to provide feedback to Amy for revisions and further discussion at the November Board of Directors meeting. Fiscal Officer Kalt encouraged the Board to consider participation and Commissioner Kirkpatrick noted that she sees difficulty with many of the finance committees she sits on having a quorum for meetings. Amy stated that the cadence and duration of meetings can be included in the formation of the Committee and within the Committee for communications upon formation. The item will be brought back to the Board for further discussion and possible action in November.

6. **Presentation from the Nevada Association of Conservation Districts (NvACD)**. President Gardner welcomed Kevin Piper, Executive Director of the Nevada Association of Conservation Districts who thanked the Board for the opportunity to address them and informed them that he was joined by Eureka County Natural Resources Director, Jake Tibbitts who also sits on several Boards that address natural resource conservation. Mr. Piper gave the Board an overview of the role of conservation districts (CDs) and why the county appointees are critical for proper resource management. He informed the Board that there are 28 statutory CDs in Nevada, noting that each is a separate political subdivision comprised of volunteer Supervisors tasked with acting as a bridge between landowners, communities, and agencies to ensure responsible resource management within the areas they serve. Mr. Piper stressed the importance of the county appointed Supervisors to ensure the CDs are fully functional and able to meet their requirements under statute. He provided the Board with an overview of CD operations and oversight under the State Department of Conservation and Natural Resources and the partnerships that benefit counties and ensure county natural resource priorities are heard. Examples of CD-led projects beneficial to counties include post-fire, watershed, and riparian restoration and rangeland and weed management. It was explained that for every dollar of local investment five to 10 dollars is leveraged through other funding sources. Mr. Piper went over challenges CDs experience when a county appointment is not made and requested NACO support to encourage counties to make the crucial appointments and participation, support coordination efforts and to recognize CDs as important partners in natural resource management. Mr. Tibbits gave the Board a brief overview of the historical creation of CDs and noted that not all states have language within their statutes that ensure county participation in their governance. He gave examples of successful partnerships with counties including the provision of office space and administrative support, reduced duplication of conservation efforts, and the leveraging of county grant funding as grant matching dollars. Mr. Tibbits also noted that CDs have less operational constraints than counties for funding and project implementation. Commissioner Kirkpatrick recognized the long-time efforts of former State Legislator Pete Goicoechea to ensure a robust CD program across the State and noted that many Commissioners do not understand the mission and programing of CDs, noting that in southern Nevada the CDs have robust educational programs. Supervisor Giomi stated that it may be helpful to NvACD to directly reach out to the NACO Board representative for

counties who have not made their appointments and also stated that the leveraging of funding the CDs are capable of is not to be underestimated. Mr. Tibbits encouraged the Board to ensure that individual Commissioner assignments are made in January to stress that the CD appointments are not simply liaison appointments, but fully voting membership appointments. Commissioner Kirkpatrick suggested adding a component on CDs to the NACO portion of the New Legislator Training conducted by the LCB and Commissioner Reese informed the Board that Lincoln County has a standing quarterly agenda item for a report from their CD, which has been very helpful in educating not only the Commission but the public at large on the importance of CDs. He also informed the Board that CDs also work with Extension in collaborative educational efforts as an example of partnerships and avoidance of duplicative efforts.

7. **Update from Extension Director on Community Needs Survey Relaunch & County Engagement Plans**. Dr. Jacob DeDecker, Director of Extension thanked the Board for the creation of the NACO Subcommittee on Cooperative Extension, an idea that was born from discussion at the 2025 NACO Annual Conference. He noted the great meeting participation and the work that has come out of the Committee to strengthen Extension efforts and improve county partnerships, stating that counties have been one of Extension's partners for the past 110 years. Dr. DeDecker discussed the need to formalize efforts to determine the needs Extension can serve in our communities and the release of the Community Needs Surveys to the counties to gather the information. He informed the Board that there are surveys tailored to adults and youth and that they are available in Spanish as well. He requested that NACO as well as the individual county commissions share the surveys to gather the most responses possible to guide the future work and programing of Extension. Dr. DeDecker informed the Board that Extension staff in the counties had been reaching out to request help in disseminating the surveys throughout their communities. He discussed the closure of the surveys in late November and informed the Board that county level meetings would take place in late December and January to discuss the survey results, specifically what current programs are successful and what areas require new or more robust programing to best serve each community. President Gardner suggested that the meetings take place in January due to the fact that newly elected Commissioners would be coming on Board and they should be a part of those discussions. Dr. DeDecker then discussed the need to update the processes for communication in each county to ensure that communication plans are built around what works best for each community today, not what was effective ten years ago. Noting that communications should be exciting and effective to promote the best collaborative efforts between Extension and the counties. Commissioner Kirkpatrick informed the Board of the prizes that had been identified for the counties that receive the most survey results, including a paid registration for a NACo conference, a weekend package at Camp Alamo, as well as a package for attendance at the annual Extension Expo. She stressed that in a State with a population of over 2 million, several thousand people from Senior's to youth should be Extension champions. Commissioner Tolbert noted that he would like to see Commissioners attend the annual Expo, noting that it is easier to advocate for a program you have experienced. President Gardner closed the item by thanking Holly Gatske for her regular attendance and the monthly NACO Board of Directors meetings.

8. **Update from NACO's Government Affairs Manager**. Jennifer reminded the Board of President Elect Andriola's efforts to formalize NACO's Bill Draft Request (BDR) process and thanked her for the streamlined effort. She informed the Board that of the five NACO BDRs submitted to the Legislative Council Bureau (LCB); two drafts had been received. She explained that on the initiative to remove the sunset of taxes associated with Open Space Initiatives, LCB had identified two additional statutes that should be included, NRS 050 and

070 which can be used singularly or in conjunction to provide funding for Open Space Initiatives, noting that the final language of the NACO BDR will include all three statutes. Supervisor Giomi requested clarification that LCB did not say removing the sunset is unnecessary due to the other statues, but that the sunset should be removed from all three; Jennifer confirmed that was correct. She also informed the Board that draft language had also been received on theMedicaid pharmacy rebate BDRand that staff continues to work with LCB on that bill language. Jennifer concluded her remarks by encouraging attendance at the educational panel regarding successful policy coordination to be held the following day and thanked Amy for her guidance and leadership in the transition year. Amy then discussed the Executive Order from Governor Lombardo that had been executed the previous Friday and informed the Board that Isabell Graff from the Governor's Office would be participating in the policy panel, and she had been informed questions regarding the Order were likely. Amy then discussed the fact that the Order did not exclude abatements to county revenues, which remains a concern and informed the Board that a meeting was scheduled for the next Monday with the Governor's Office. Commissioner Kirkpatrick informed the Board that she was a co-sponsor of the original legislation regarding data centers and that it is necessary for abatements to be reconsidered every ten years.

**Updates from National Standing Committees:**

9. **Updates from Members of the National Association of Counties Board, including the Rural Action Caucus (RAC) and the Midsize County Caucus (MCC)**. Commissioner Kirkpatrick announced that Clark County will hosthe t NACo Executive staff and elected officials to provide education on the issues and landscape of the West in October. She explained that roughly 30 people will attend the tour which includes five States and discussed the challenges associated with some of the federal rules surrounding such a tour. She also suggested including a tour of similar nature in the programing for the WIR conference. President Gardner reminded the Board that Nevada and Douglas County will be hosting the WIR Annual Conference in May of 2027 and informed the Board that NACo staff was currently in the area conducting site visitations for the event. Vice President Keller informed the Board that the RAC continued to develop their meeting calendar and that Commissioner Hendrix was in Texas to attend the RAC energy symposium that would begin the following day. President Elect Andriola informed the Board that MCC is also continuing to develop their calendar, and a leadership meeting had been held to discuss the topics of importance to counties that the Caucus would address.

10. **Updates from Members of the Western Interstate Region Board**. Commissioner Tipton informed the Board that the WIR fall meeting would take place the following week and although he was unsure if he would be attending, Commissioner Steninger would be attending in person.

11. **Updates from Member Counties**. Board members gave updates on activities within their respective counties.

12. **Public Comment**. Commissioner Reese thanked Douglas County and NACO staff for conducting the Annual Conference. President Gardner acknowledged Rachael Evanson for her work on the conference logo and the challenge coin given to attendees.

The meeting was adjourned at 5:03 p.m.




# 2027 NACo Western Interstate Region (WIR) Conference
## *Sponsorship Opportunities*

May 25 – 28, 2027 | Douglas County, Nevada

Join us in Douglas County, Nevada for the 2027 Western Interstate Region (WIR) Conference. This premier gathering brings together county leaders from across the 17 western states – Alaska, Arizona, California, Colorado, Hawai'i Idaho, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington and Wyoming – to address the unique opportunities and challenges facing the region. These interests include public lands issues, community stability and economic development and the promotion of the traditional Western way of life.

### Sponsorship Opportunities

For sponsors, this conference offers valuable opportunities to build brand visibility, deepen relationships and connect with county leaders. Conference attendance ranges between 300-500 attendees, from nearly 180 unique counties.

**Local Sponsorship ($3,000) (Company must be based in Nevada)**

- One (1) complimentary conference registration
- Logo recognition at general sessions, on signage and in the conference program

**Featured Sponsorship ($10,000)***

- Two (2) complimentary conference registrations
- One (1) six-foot display table in a high-traffic conference area to share resources, engage with attendees and showcase your organization (available for two or three days, depending on final conference schedule)
- Logo recognition at general sessions, on signage and in the conference program
- Pre- and post-conference attendee list; includes name, title, organization, physical address, state and ZIP code




**Premier Sponsorship ($15,000) (capped at four total sponsors)**

- Three (3) complimentary conference registrations
- One (1) speaking opportunity during the conference to bring thought leadership to attendees, developed in collaboration with NACo (options may include participating in a workshop, committee meeting or other conference program)
- One (1) six-foot table display in a high-traffic conference area to share resources, engage attendees and showcase your organization (available for two or three days, depending on the final conference schedule)
- Pre- and post-conference attendee list; includes name, title, organization, physical address, state and ZIP code
- Logo recognition at general sessions, on signage and in the conference program

**Platinum Sponsorship ($25,000) (capped at two total sponsors)**

- Sponsorship of the WIR/NACo Board of Directors Reception, an exclusive reception for 200-300 county leaders during the conference. Sponsorship of this event includes:
  - Two (2) invitations to attend the event
  - Branded welcome sign
  - Verbal recognition during the reception
  - Logo recognition as a WIR/NACo Board of Directors Reception sponsor on event signage, in the printed program, and in conference related emails and newsletters.
- Four (4) complimentary full conference registrations
- One (1) speaking opportunity during the conference to bring thought leadership to attendees, developed in collaboration with NACo (options may include participating in a workshop, committee meeting or other conference program)
- One (1) six-foot table display in a high-traffic conference area to share resources, engage attendees and showcase your organization (available for two or three days, depending on the final conference schedule)
- Pre- and post-conference attendee list; includes name, title, organization, physical address, state and ZIP code
- Logo recognition at general sessions, on signage and in the conference program

**Secure your sponsorship today by contacting Amy Hyne-Sutherland, Chief Executive Officer, Nevada Association of Counties (ahs@nvnaco.org) or Commissioner Mark Gardner, Douglas County, Nev. (mgardner@douglasnv.us).**

**Local companies based in Nevada may receive a 25% discount on the featured sponsorship.*




Your county priorities are decided in Washington. Make sure you're the one at the table.

The NACo Legislative Conference brings nearly 2,000 elected and appointed county officials to D.C. for four days of direct access to Executive Branch officials, members of Congress and their staff, and the policy conversations that will define the year ahead.

- Preliminary Schedule
- Registration

**Registration is required to access the NACo Housing Bureau. Rooms at the host venue sell out quickly. Make your plans to attend soon to ensure your first-choice accommodations.

The Nevada Association of Counties will host a Nevada delegation dinner in Washington, D.C., tentatively scheduled for the evening of Monday, February 22nd. Please let our NACO team know

**National Association of Counties (NACo)**
**County Leadership Institute**



**2026 Class - County Leadership Institute**

The County Leadership Institute (CLI) is a rigorous program comprised of three days of in-person instruction and virtual meetings offered by NACo to enhance the capability of county officials to identify and implement innovative solutions to complex challenges facing county government.

Attendees learn how to effectively address the demands of personal leadership in a new era of government. This era is characterized as a "permanent crisis" by CLI Program Developer and Cambridge Leadership co-founder Marty Linsky.

The nomination process is completed through each State Association and Nominations are due by April 02, 2027

# FIRST 100 DAYS
# COUNTY COMMISSIONER TRAINING

## WHAT EVERY NEW COMMISSIONER NEEDS TO KNOW TO HIT THE GROUND RUNNING

Congratulations on your election, County Commissioner!

Stepping into county leadership comes with an immediate learning curve. Understanding your legal responsibilities, the role of the commission, how county government operates, the budget and financial landscape, and the relationships that shape local government is essential from day one. Having this foundation early can help you make informed decisions, ask the right questions, and serve your community effectively.

Join the Nevada Association of Counties (NACO) for a practical, fast-paced introduction to what every new county commissioner needs to know.

**Start your term informed, connected, and ready to lead.**

**Monday,**
**January 25, 2026**

**9:00 AM - 4:00 P.M.**

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

Register Today!

+775-883-7863 email: info@nvnaco.org

Nevada Medicaid
Ann Jensen,
Administrator
Division of Nevada Medicaid

NEVADA RURAL HEALTH TRANSFORMATION

NEVADA HEALTH AUTHORITY
Stacie Weeks, JD, MPH,
Director
Nevada Health Authority

# Nevada Rural County Reentry Funding Opportunities Flyer

## Q & A workshop and application walkthrough | November 17, 2026 | 3 – 4 p.m.

**Nevada Medicaid has received $10,775,316 through Nevada's Rural Health Transformation initiative to help rural adult and youth detention facilities prepare for Medicaid reentry services.** The request for Applications (RFA) was released on October 29, 2026, at MedicaidReentry.nv.gov. This handout is for planning purposes only and does not authorize purchases. There are two funding opportunities:

| Rural Health Information Technology: $5 million | Flex Fund $5,775,316 |
|---|---|
| Supports digital readiness, cybersecurity, connectivity, data infrastructure, and approved technology and workflows to prepare for rural reentry, and planned budget period 2 Electronic Health Records funding. | Supports equipment, mobile care capacity, patient care infrastructure, minor facility improvements and other service capacity needed for rural reentry. |

**Here is what to explain in your application:**

- **What** does your jail or youth facility need to prepare for reentry and explain why.
- **Who** will lead, what will it cost, how the purchase will be made, and when will the work be completed?
- **Explain** the technology, equipment, connectivity, privacy, security, and staff workflows.
- **Describe** how staff will be trained and how the county will pay for ongoing operations, maintenance, licenses, and other costs after this budget period.
- **Does** the request add something the facility does not have or does it replace/upgrade equipment or technology.

**Timeline:**

| | |
|---|---|
| **October 29, 2026** | Request for Application for FLEX and RHIT funding released. |
| **November 23, 2026** | Submit questions to MedicaidReentry@nvha.nv.gov by end of business day. |
| **November 30, 2026** | Answers to be posted by close of business at www.MedicaidReentry.nv.gov. |
| **December 15, 2026** | Completed application packets due by 11:59 p.m. |
| **January 13, 2027** | Anticipated award date. |
| **February-August 2027** | Procurement, implementation, reporting, and closeout preparation. |

**What happens next:**

☐ County and facility liaisons coordinate planning and prepare the funding request.
☐ Review the RFA materials and attachments at www.MedicaidReentry.nv.gov/rural-funding-opportunity/.
☐ Submit all required documents listed below by December 15, 2026, 11:59 p.m.

1. Cover Sheet
2. Request for Application (RFA)
3. Attachment B: Budget Narrative
4. Attachment C: Budget Plan
5. Attachment D & E: Project Narrative and Work Plan

*Funding is subject to the issued RFA's costs, eligibility, selection standards, deadlines, reporting, and payment requirements governed by the executed subaward, and applicable state and federal terms. Funding for major facility construction is not anticipated to be available. However, minor alterations, retrofits directly connected to healthcare delivery may be considered.*

# Nevada Commission on Off-Highway Vehicles

NRS: CHAPTER 490 - OFF-HIGHWAY VEHICLES

**NRS 490.067 Creation; membership; terms of members; compensation; oath of office.**

1. The Commission on Off-Highway Vehicles is hereby created in the State Department of Conservation and Natural Resources.

2. The Commission consists of:

(a) One member who is an authorized dealer, appointed by the Governor;

(b) One member who is a sportsman, appointed by the Governor from a list of persons submitted by the Director of the Department of Wildlife;

(c) One member who is a rancher, appointed by the Governor from a list of persons submitted by the Director of the State Department of Agriculture;

(d) One member who is a representative of the Nevada Association of Counties, appointed by the Governor from a list of persons submitted by the Executive Director of the Association;

(e) One member who is a representative of law enforcement, appointed by the Governor from a list of persons submitted by the Nevada Sheriffs' and Chiefs' Association;

(f) One member who is actively engaged in and possesses experience and expertise in advocating for issues relating to conservation, appointed by the Governor; and

(g) Three members, appointed by the Governor, who reside in the State of Nevada and have participated in recreational activities for off-highway vehicles for at least 5 years using the type of off-highway vehicle owned or operated by the persons they will represent, as follows:

(1) One member who represents persons who own or operate all-terrain vehicles;

(2) One member who represents persons who own or operate all-terrain motorcycles and who is involved with or participates in the racing of off-highway motorcycles; and

(3) One member who represents persons who own or operate snowmobiles.

3. The following are nonvoting, ex officio members of the Commission:

(a) The State Director of the Nevada State Office of the Bureau of Land Management;

(b) The Forest Supervisor for the Humboldt-Toiyabe National Forest;

(c) The Director of the Department of Tourism and Cultural Affairs; and

(d) The Director of the Department of Motor Vehicles.

4. A nonvoting, ex officio member of the Commission may appoint, in writing, an alternate to serve in his or her place on the Commission.

5. The Governor shall not appoint to the Commission any member described in paragraph (g) of subsection 2 unless the member has been recommended to the

Governor by an off-highway vehicle organization. As used in this subsection, "off-highway vehicle organization" means a profit or nonprofit corporation, association or organization formed pursuant to the laws of this State and which promotes off-highway vehicle recreation or racing.

6. After the initial terms, each member of the Commission appointed pursuant to subsection 2 serves for a term of 3 years. A vacancy on the Commission must be filled in the same manner as the original appointment.

7. Except as otherwise provided in this subsection, a member of the Commission who is appointed may not serve more than two consecutive terms on the Commission. A member who has served two consecutive terms on the Commission may be reappointed if the Governor does not receive any applications for that member's seat or if the Governor determines that no qualified applicants are available to fill that member's seat.

8. The Governor shall ensure that, insofar as practicable, the members appointed to the Commission pursuant to subsection 2 reflect the geographical diversity of this State.

9. Each member of the Commission:

(a) Is entitled to receive, if money is available for that purpose, the per diem allowance and travel expenses provided for state officers and employees generally.

(b) Who is not an officer or employee of the State of Nevada is entitled to receive, if money is available for that purpose, a salary of not more than $80 per day for each day of attendance at a meeting of the Commission.

(c) Shall swear or affirm that he or she will work to create and promote responsible off-highway vehicle recreation in the State.

10. A member of the Commission who is appointed by the Governor and who fails to attend at least three consecutive meetings of the Commission is subject to replacement. The Commission shall notify the appointing authority or group who recommended the member for appointment, if any, and the appointing authority or group may recommend a person to replace that member of the Commission. The replacement of a member pursuant to this subsection must be conducted in the same manner as the original appointment.

**NRS 490.068 Election of officers; Commission authorized to award grants of money from Account; duties of Commission relating to Account; report to Legislature.**

1. The Commission shall:

(a) Elect a Chair and Vice Chair from among its members.

(b) Meet at the call of the Chair.

(c) Meet at least four times each year.

(d) Provide direction to the Off-Highway Vehicles Program created by NRS 232.1585.

(e) Perform the duties assigned to the Commission set forth in NRS 490.083 and 490.084.

2. A majority of the voting members of the Commission constitutes a quorum for the transaction of business, and a majority vote of those members present at any meeting is sufficient for any official action taken by the Commission.

3. The Commission may award a grant of money from the Account for Off-Highway Vehicles created by NRS 490.069. Any such grant must comply with the requirements set forth in NRS 490.069. The Commission shall:

(a) Adopt regulations setting forth who may apply for a grant of money from the Account for Off-Highway Vehicles and the manner in which such an applicant may submit the application to the Commission. The regulations adopted pursuant to this paragraph must include, without limitation, requirements that:

(1) Any applicant requesting a grant provide proof satisfactory to the Commission that the appropriate federal, state or local governmental agency has been consulted regarding the nature of the project to be funded by the grant and regarding the area affected by the project;

(2) The application for the grant address all applicable laws and regulations, including, without limitation, those concerning:

(I) Threatened and endangered species in the area affected by the project;

(II) Ecological, cultural and archaeological sites in the area affected by the project; and

(III) Existing land use authorizations and prohibitions, land use plans, special designations and local ordinances for the area affected by the project; and

(3) Any compliance information provided by an appropriate federal, state or local governmental agency, and any information or advice provided by any agency, group or individual be submitted with the application for the grant.

(b) Adopt regulations for awarding grants from the Account, including, without limitation, developing criteria:

(1) That promote projects which integrate multiple grant categories;

(2) That encourage a distribution of grants among all grant categories; and

(3) For the determination of acceptable performance of work on a project for which a grant is awarded.

4. The Commission may solicit input regarding applications for grants from a technical advisory committee formed pursuant to NRS 232.1585.

5. For each regular session of the Legislature, the Chair of the Commission shall review the comprehensive report prepared pursuant to NRS 232.1585. Upon approval of the report by the Chair of the Commission, the report must be submitted to the Director of the Legislative Counsel Bureau for distribution to the Legislature not later than September 1 of each even-numbered year.

Nevada Division of Outdoor Recreation

NRS 407A – Division of Outdoor Recreation

**NRS 407A.575 Advisory Board on Outdoor Recreation: Creation; membership; Chair; Vice Chair; meetings; quorum; duties.**

1. There is hereby created the Advisory Board on Outdoor Recreation composed of:

(a) The following 12 voting members:

(1) The Lieutenant Governor or his or her designee;

(2) The Director or his or her designee;

(3) The Director of the Department of Tourism and Cultural Affairs or his or her designee;

(4) The Executive Director of the Office of Economic Development or his or her designee;

(5) The Director of the Department of Wildlife or his or her designee;

(6) The Administrator of the Division of State Parks of the Department or his or her designee;

(7) The Executive Director of the Department of Native American Affairs or his or her designee;

(8) One member appointed by the Governor from a list of nominees submitted by the Board of Directors of the Nevada Association of Counties, or its successor organization, who:

(I) Resides in a county whose population is less than 100,000; and

(II) Has professional expertise or possesses demonstrated knowledge in outdoor recreation, natural resources management and economic development in this State; and

(9) Four members appointed by the Governor from a list of nominees submitted by the Lieutenant Governor and the Director as follows:

(I) A representative of the outdoor recreation industry;

(II) A representative of conservation interests;

(III) A person with experience in and knowledge of education; and

(IV) A person with experience in and knowledge of public health.

(b) The following two nonvoting members, who must be appointed by the Administrator of the Division of Outdoor Recreation or his or her designee, subject to the approval of the Director:

(1) A representative of the United States Department of the Interior from the Bureau of Land Management, National Park Service or United States Fish and Wildlife Service; and

(2) A representative of the United States Department of Agriculture from the United States Forest Service or Rural Development.

2. The Lieutenant Governor or his or her designee shall:

(a) Serve as Chair of the Advisory Board; and

(b) Appoint a member of the Advisory Board to serve as Vice Chair of the Advisory Board.

3. The Advisory Board shall meet at such times and places as are specified by a call of the Chair but not less than once a year. A majority of the voting members of the Advisory Board constitutes a quorum. If a quorum is present, the affirmative vote of a majority of the voting members of the Advisory Board present is sufficient for any official action taken by the Advisory Board.

4. The Advisory Board shall:

(a) Advise the Administrator on any matter concerning outdoor recreation in this State; and

(b) Assist and advise the Administrator in the development and administration of the Outdoor Education and Recreation Grant Program pursuant to NRS 407A.610.

**NRS 407A.580 Advisory Board on Outdoor Recreation: Compensation, allowances and expenses of members.**

1. Each member of the Advisory Board who is not a public employee is entitled to receive compensation of not more than $80 per day, as fixed by the Advisory Board, while engaged in the business of the Advisory Board.

2. A member of the Advisory Board who is a public employee may not receive any compensation for his or her services as a member of the Advisory Board. Any member of the Advisory Board who is a public employee must be granted administrative leave from the duties of the member to engage in the business of the Advisory Board without loss of his or her regular compensation. Such leave does not reduce the amount of the other accrued leave of the member.

3. In addition to any compensation received pursuant to this section, while engaged in the business of the Advisory Board, each member and employee of the Advisory Board is entitled to receive the per diem allowance and travel expenses provided for state officers and employees generally.

**NEVADA ASSOCIATION OF COUNTIES**

**FINANCE COMMITTEE**

**Purpose:** The Finance Committee supports the Chief Executive Officer and the NACO Board of Directors in fulfilling its fiduciary responsibility for the organization's financial health, sustainability, accountability, and stewardship. The Committee provides oversight and recommendations to the Chief Executive Officer and the full Board. It does not replace the Board's ultimate authority or management's responsibility for day-to-day financial operations.

**Membership:**

1. Chair, NACO Fiscal Officer (NACO Treasurer per current NACO bylaws)
2. NACO Executive Committee
3. Finance/Business Expertise - Individual with Accounting, Banking, Finance, Investment or Budget Expertise
4. County Fiscal Perspective – County Treasurer, CFO, or County Manager with substantial budgeting experience
5. At-Large Board Member – Selected for independence, judgement, and engagement, not necessarily for expertise in finance, an "outside eyes" perspective that ensures questions are raised that may not occur to financial specialists.

Ex-Officio Member: NACO Chief Executive Officer

**1. Financial Oversight & Reporting**

- Review regular financial statements, including the balance sheet, income statement, cash flow, budget-to-actual results, and key financial indicators.
- Monitor financial performance, liquidity, reserves, and material variances from budget.
- Ensure the Board receives clear, timely, and understandable financial information to support decision-making.

**2. Budgeting & Financial Planning**

- Review the Annual Budget developed by the Chief Executive Officer; provide recommendations and guidance, as needed.
- Monitor the organization's financial plan and long-term sustainability, including revenue diversification, major expenditures, and capital needs.
- Review significant proposed financial commitments or changes that may materially affect the organization.

**3. Internal Controls & Risk Management**

- Oversee the adequacy of financial policies, procedures, internal controls, segregation of duties, and authorization practices.
- Oversee the monitoring of financial risks, including fraud, cybersecurity, cash management, and compliance obligations.
- Review and recommend updates to financial policies when needed.

**4. Audit, Tax & Compliance**

- Review audited financial statements, management letters, and recommendations, and monitor corrective actions.
- Ensure required tax filings, charitable registrations, grant requirements, and other financial compliance obligations are addressed.

**5. Investments & Reserves**

- Annually review NACO Investment Policy and make recommendations for updates as needed.
- Monitor performance of investments and compliance with Board-approved policies.

**6. Committee Governance**

- Conduct quarterly meetings, or additional meetings as needed, to accomplish duties.
- Maintain appropriate records of Committee meetings, decisions, and recommendations.
- Coordinate with Chief Executive Officer, Fiscal Officer, auditors, investment professionals, and other advisors as appropriate.

**Key Governance Principle:** The Finance Committee provides oversight, expertise, and recommendations. The full Board retains ultimate fiduciary responsibility, while management is responsible for developing Board-approved budgets, policies, and financial controls.

**Agenda Item 8**

Nevada Association of Counties
Balance Sheet
June 30, 2026

| | | |
|---|---|---|
| **ASSETS** | | |
| Current Assets | | |
| Cash - NV State Bank | $ 47,622.26 | |
| Zions Bank Sweep Account | 1,224,214.19 | |
| Stripe Account | 3,097.53 | |
| Accounts Receivable | 12,006.80 | |
| Prepaid Expenses | 7,807.68 | |
| Total Current Assets | | 1,294,748.46 |
| 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 | (398,988.43) | |
| Total Property and Equipment | | 572,012.54 |
| Other Assets | | |
| Investments | 960,164.99 | |
| Investments - Cash Equivalents | 39,773.65 | |
| Investments Interest Receivable | 2,279.43 | |
| Investments Trades Receivable | 205.47 | |
| Copier Lease ROU Asset | 10,500.00 | |
| Copier Accumulated Amortization | (8,963.00) | |
| DEFFERRED OUTFLOWS | 363,465.00 | |
| Total Other Assets | | 1,367,425.54 |
| Total Assets | | $ 3,234,186.54 |
| **LIABILITIES AND CAPITAL** | | |
| Current Liabilities | | |
| Copier Lease Liability | $ 1,580.00 | |
| Accrued Payroll Benefits | 12,165.28 | |
| Sick Leave Accrual | 40,660.00 | |
| Deferred Income | 10.00 | |
| PERS Pension Liability | 678,715.00 | |
| DEFERRED INFLOWS | 283,609.00 | |
| Total Current Liabilities | | 1,016,739.28 |
| Long-Term Liabilities | | |
| Total Long-Term Liabilities | | 0.00 |
| Total Liabilities | | 1,016,739.28 |
| Capital | | |
| Retained Earnings | 1,675,141.55 | |
| Net Income | 542,305.71 | |
| Total Capital | | 2,217,447.26 |
| Total Liabilities & Capital | | $ 3,234,186.54 |

Nevada Association of Counties
Income Statement/Budget
For the Six Months Ending
June 30, 2026

| | Current Month | Year to Date | Budget | Y-T-D % Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Membership Dues | 0.00 | 808,519.00 | 654,485.00 | 123.5% |
| Health & Human Services Assessment | 0.00 | 0.00 | 154,031.00 | 0.0% |
| Conference Revenues | 5,300.00 | 30,875.00 | 80,000.00 | 38.6% |
| IAF/Supplemental Funds | 0.00 | 35,000.00 | 70,000.00 | 50.0% |
| Actuarial Study Medicaid Match | 0.00 | 0.00 | | |
| Interest Income | 1,135.09 | 6,619.34 | 15,000.00 | 44.1% |
| National Programs | 85.40 | 1,305.26 | 5,000.00 | 26.1% |
| Corporate Partnership Program | 0.00 | 5,000.00 | 50,000.00 | 10.0% |
| Gain/(Loss) On Sale of Assets | 0.00 | 0.00 | 0.00 | |
| Unrealized Gain/(Loss)-Investments | 3,791.40 | 51,302.01 | 0.00 | |
| Miscellaneous Income | 0.00 | 0.00 | 0.00 | |
| **Total Revenues** | **10,311.89** | **938,620.61** | **1,028,516.00** | **91.3%** |
| **Expenses** | | | | |
| Salaries | 24,753.04 | 190,858.20 | 531,432.00 | 35.9% |
| Retirement: PERS | 11,396.77 | 57,249.31 | 154,550.00 | 37.0% |
| Employee Health Insurance/Life | 1,871.05 | 11,229.07 | 46,000.00 | 24.4% |
| FICA, ESD, and Medicare Expense | 1,421.49 | 9,965.72 | 20,000.00 | 49.8% |
| Audit | 0.00 | 0.00 | 10,000.00 | 0.0% |
| Board Meetings | 21.52 | 395.33 | 10,000.00 | 4.0% |
| Building Capital Projects | 0.00 | 0.00 | 10,000.00 | 0.0% |
| Building Operating Expenses | 2,121.49 | 10,299.83 | 15,000.00 | 68.7% |
| Conference Expenses | 1,177.47 | 1,957.26 | 30,000.00 | 6.5% |
| Contract Services | 20,302.50 | 44,735.00 | | |
| 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% |
| Equipmnet Lease & Maintenance | 788.48 | 1,853.48 | 4,500.00 | 41.2% |
| Equipment Purchases | 0.00 | 3,329.09 | 4,500.00 | 74.0% |
| IT Support | 93.65 | 724.60 | 3,000.00 | 24.2% |
| Institute of Local Government | 0.00 | 1,800.00 | | |
| Internet Service | 799.00 | 3,995.00 | 9,000.00 | 44.4% |
| Legislative Expense | 0.00 | 79.76 | 15,000.00 | 0.5% |
| Liability & Auto Insurance | 583.00 | 4,336.50 | 5,500.00 | 78.8% |
| Management Consultant & Training | 0.00 | 0.00 | | |
| Member Services | 0.00 | 5,191.66 | 10,000.00 | 51.9% |
| Office Supplies | 525.46 | 4,891.89 | 6,000.00 | 81.5% |
| PEHB Liability | 542.18 | 2,172.79 | 6,000.00 | 36.2% |
| Postage | 12.90 | 326.84 | 750.00 | 43.6% |
| Printing | 0.00 | 0.00 | 500.00 | 0.0% |
| Professional Fees | 604.50 | 11,525.48 | 60,000.00 | 19.2% |
| Property Taxes | 0.00 | 1,205.52 | | |
| Publications, Dues, Registrations | 0.00 | 1,616.12 | 4,000.00 | 40.4% |
| Recruiting & Advertising | 0.00 | 0.00 | | |
| Representative Travel | 4,000.00 | 4,000.00 | 15,000.00 | 26.7% |
| Special Studies/Litigation | 0.00 | 0.00 | 2,000.00 | 0.0% |
| Actuarial Study Medicaid Match | 0.00 | 0.00 | | |
| Staff Travel | 1,525.89 | 8,603.27 | 20,000.00 | 43.0% |
| Sub Grant Employee Expense | 169.34 | 1,647.85 | | |
| Telephone | 215.06 | 1,243.07 | 7,000.00 | 17.8% |
| Vehicle Registration Maintenance | 0.00 | 137.73 | 2,000.00 | 6.9% |
| Web-based Hosting & Subscription Software | 352.52 | 2,823.66 | 10,000.00 | 28.2% |
| WIR Dues | 8,120.87 | 8,120.87 | 9,000.00 | 90.2% |
| **Total Expenses** | **81,398.18** | **396,314.90** | **1,024,732.00** | **38.7%** |
| **Net Income** | **(71,086.29)** | **542,305.71** | **3,784.00** | |

Nevada Association of Counties
Balance Sheet
July 31, 2026

| | | | |
|---|---|---|---|
| **ASSETS** | | | |
| Current Assets | | | |
| Cash - NV State Bank | $ | 19,806.96 | |
| Zions Bank Sweep Account | | 1,193,581.61 | |
| Stripe Account | | 32,198.98 | |
| Accounts Receivable | | 19,006.80 | |
| Prepaid Expenses | | 7,157.68 | |
| Total Current Assets | | | 1,271,752.03 |
| 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 | | (398,988.43) | |
| Total Property and Equipment | | | 572,012.54 |
| Other Assets | | | |
| Investments | | 956,854.64 | |
| Investments - Cash Equivalents | | 41,541.60 | |
| Investments Interest Receivable | | 2,598.25 | |
| Investments Trades Receivable | | 121.94 | |
| Copier Lease ROU Asset | | 10,500.00 | |
| Copier Accumulated Amortization | | (8,963.00) | |
| DEFFERRED OUTFLOWS | | 363,465.00 | |
| Total Other Assets | | | 1,366,118.43 |
| Total Assets | | | $ 3,209,883.00 |
| **LIABILITIES AND CAPITAL** | | | |
| Current Liabilities | | | |
| Copier Lease Liability | $ | 1,580.00 | |
| Accrued Payroll Benefits | | 12,165.28 | |
| Sick Leave Accrual | | 40,660.00 | |
| Deferred Income | | 10.00 | |
| PERS Pension Liability | | 678,715.00 | |
| DEFERRED INFLOWS | | 283,609.00 | |
| Total Current Liabilities | | | 1,016,739.28 |
| Long-Term Liabilities | | | |
| Total Long-Term Liabilities | | | 0.00 |
| Total Liabilities | | | 1,016,739.28 |
| Capital | | | |
| Retained Earnings | | 1,675,141.55 | |
| Net Income | | 518,002.17 | |
| Total Capital | | | 2,193,143.72 |
| Total Liabilities & Capital | | | $ 3,209,883.00 |

Nevada Association of Counties
Income Statement/Budget
For the Seven Months Ending
July 31, 2026

| | Current Month | Year to Date | Budget | Y-T-D % Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Membership Dues | 0.00 | 808,519.00 | 654,485.00 | 123.5% |
| Health & Human Services Assessment | 0.00 | 0.00 | 154,031.00 | 0.0% |
| Conference Revenues | 57,333.74 | 88,208.74 | 80,000.00 | 110.3% |
| IAF/Supplemental Funds | 0.00 | 35,000.00 | 70,000.00 | 50.0% |
| Actuarial Study Medicaid Match | 0.00 | 0.00 | | |
| Interest Income | 1,132.80 | 7,752.14 | 15,000.00 | 51.7% |
| National Programs | 340.75 | 1,646.01 | 5,000.00 | 32.9% |
| Corporate Partnership Program | 0.00 | 5,000.00 | 50,000.00 | 10.0% |
| Gain/(Loss) On Sale of Assets | 0.00 | 0.00 | 0.00 | |
| Unrealized Gain/(Loss)-Investments | (1,307.11) | 49,994.90 | 0.00 | |
| Miscellaneous Income | 0.00 | 0.00 | 0.00 | |
| **Total Revenues** | **57,500.18** | **996,120.79** | **1,028,516.00** | **96.9%** |
| **Expenses** | | | | |
| Salaries | 24,753.04 | 215,611.24 | 531,432.00 | 40.6% |
| Retirement: PERS | 7,626.74 | 64,876.05 | 154,550.00 | 42.0% |
| Employee Health Insurance/Life | 4,725.39 | 15,954.46 | 46,000.00 | 34.7% |
| FICA, ESD, and Medicare Expense | 1,216.97 | 11,182.69 | 20,000.00 | 55.9% |
| Audit | 11,852.00 | 11,852.00 | 10,000.00 | 118.5% |
| Board Meetings | 669.31 | 1,064.64 | 10,000.00 | 10.6% |
| Building Capital Projects | 0.00 | 0.00 | 10,000.00 | 0.0% |
| Building Operating Expenses | 2,754.94 | 13,054.77 | 15,000.00 | 87.0% |
| Conference Expenses | 1,634.76 | 3,592.02 | 30,000.00 | 12.0% |
| Contract Services | 6,985.00 | 51,720.00 | | |
| 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% |
| Equipmnet Lease & Maintenance | 0.00 | 1,853.48 | 4,500.00 | 41.2% |
| Equipment Purchases | 0.00 | 3,329.09 | 4,500.00 | 74.0% |
| IT Support | 624.80 | 1,349.40 | 3,000.00 | 45.0% |
| Institute of Local Government | 0.00 | 1,800.00 | | |
| Internet Service | 1,598.00 | 5,593.00 | 9,000.00 | 62.1% |
| Legislative Expense | 57.79 | 137.55 | 15,000.00 | 0.9% |
| Liability & Auto Insurance | 752.75 | 5,089.25 | 5,500.00 | 92.5% |
| Management Consultant & Training | 0.00 | 0.00 | | |
| Member Services | 2,418.59 | 7,610.25 | 10,000.00 | 76.1% |
| Office Supplies | 1,020.60 | 5,912.49 | 6,000.00 | 98.5% |
| PEHB Liability | 10.27 | 2,183.06 | 6,000.00 | 36.4% |
| Postage | 78.00 | 404.84 | 750.00 | 54.0% |
| Printing | 0.00 | 0.00 | 500.00 | 0.0% |
| Professional Fees | 2,374.52 | 14,070.54 | 60,000.00 | 23.5% |
| Property Taxes | 5,156.06 | 6,361.58 | | |
| Publications, Dues, Registrations | 318.79 | 1,934.91 | 4,000.00 | 48.4% |
| Recruiting & Advertising | 0.00 | 0.00 | | |
| Representative Travel | 1,500.00 | 5,500.00 | 15,000.00 | 36.7% |
| Special Studies/Litigation | 0.00 | 0.00 | 2,000.00 | 0.0% |
| Actuarial Study Medicaid Match | 0.00 | 0.00 | | |
| Staff Travel | 1,905.90 | 10,509.17 | 20,000.00 | 52.5% |
| Sub Grant Employee Expense | 338.68 | 1,986.53 | | |
| Telephone | 435.24 | 1,678.31 | 7,000.00 | 24.0% |
| Vehicle Registration Maintenance | 0.00 | 137.73 | 2,000.00 | 6.9% |
| Web-based Hosting & Subscription Software | 825.04 | 3,648.70 | 10,000.00 | 36.5% |
| WIR Dues | 0.00 | 8,120.87 | 9,000.00 | 90.2% |
| **Total Expenses** | **81,633.18** | **478,118.62** | **1,024,732.00** | **46.7%** |
| **Net Income** | **(24,133.00)** | **518,002.17** | **3,784.00** | |

Nevada Association of Counties
Balance Sheet
August 31, 2026

| | | |
|---|---|---|
| **ASSETS** | | |
| Current Assets | | |
| Cash - NV State Bank | $ 49,000.00 | |
| Zions Bank Sweep Account | 1,178,185.24 | |
| Stripe Account | 16,609.31 | |
| Accounts Receivable | 19,231.80 | |
| Prepaid Expenses | 507.68 | |
| Total Current Assets | | 1,263,534.03 |
| 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 | (398,988.43) | |
| Total Property and Equipment | | 572,012.54 |
| Other Assets | | |
| Investments | 965,350.24 | |
| Investments - Cash Equivalents | 43,315.52 | |
| Investments Interest Receivable | 3,045.76 | |
| Investments Trades Receivable | 128.39 | |
| Copier Lease ROU Asset | 10,500.00 | |
| Copier Accumulated Amortization | (8,963.00) | |
| DEFFERRED OUTFLOWS | 363,465.00 | |
| Total Other Assets | | 1,376,841.91 |
| Total Assets | | $ 3,212,388.48 |
| **LIABILITIES AND CAPITAL** | | |
| Current Liabilities | | |
| Copier Lease Liability | $ 1,580.00 | |
| Accrued Payroll Benefits | 12,165.28 | |
| Sick Leave Accrual | 40,660.00 | |
| Deferred Income | 10.00 | |
| PERS Pension Liability | 678,715.00 | |
| DEFERRED INFLOWS | 283,609.00 | |
| Total Current Liabilities | | 1,016,739.28 |
| Long-Term Liabilities | | |
| Total Long-Term Liabilities | | 0.00 |
| Total Liabilities | | 1,016,739.28 |
| Capital | | |
| Retained Earnings | 1,675,141.55 | |
| Net Income | 520,507.65 | |
| Total Capital | | 2,195,649.20 |
| Total Liabilities & Capital | | $ 3,212,388.48 |

Nevada Association of Counties
Income Statement/Budget
For the Eight Months Ending
August 31, 2026

| | Current Month | Year to Date | Budget | Y-T-D % Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Membership Dues | 0.00 | 808,519.00 | 654,485.00 | 123.5% |
| Health & Human Services Assessment | 0.00 | 0.00 | 154,031.00 | 0.0% |
| Conference Revenues | 26,600.00 | 114,808.74 | 80,000.00 | 143.5% |
| IAF/Supplemental Funds | 0.00 | 35,000.00 | 70,000.00 | 50.0% |
| Actuarial Study Medicaid Match | 0.00 | 0.00 | | |
| Interest Income | 1,116.81 | 8,868.95 | 15,000.00 | 59.1% |
| National Programs | 0.00 | 1,646.01 | 5,000.00 | 32.9% |
| Corporate Partnership Program | 0.00 | 5,000.00 | 50,000.00 | 10.0% |
| Gain/(Loss) On Sale of Assets | 0.00 | 0.00 | 0.00 | |
| Unrealized Gain/(Loss)-Investments | 10,723.48 | 60,718.38 | 0.00 | |
| Miscellaneous Income | 0.00 | 0.00 | 0.00 | |
| **Total Revenues** | **38,440.29** | **1,034,561.08** | **1,028,516.00** | **100.6%** |
| **Expenses** | | | | |
| Salaries | 24,483.81 | 240,095.05 | 531,432.00 | 45.2% |
| Retirement: PERS | 7,626.74 | 72,502.79 | 154,550.00 | 46.9% |
| Employee Health Insurance/Life | (1,344.46) | 14,610.00 | 46,000.00 | 31.8% |
| FICA, ESD, and Medicare Expense | 1,145.78 | 12,328.47 | 20,000.00 | 61.6% |
| Audit | 0.00 | 11,852.00 | 10,000.00 | 118.5% |
| Board Meetings | 0.00 | 1,064.64 | 10,000.00 | 10.6% |
| Building Capital Projects | 0.00 | 0.00 | 10,000.00 | 0.0% |
| Building Operating Expenses | 50.32 | 13,105.09 | 15,000.00 | 87.4% |
| Conference Expenses | 702.31 | 4,294.33 | 30,000.00 | 14.3% |
| Contract Services | 0.00 | 51,720.00 | | |
| 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% |
| Equipmnet Lease & Maintenance | 110.00 | 1,963.48 | 4,500.00 | 43.6% |
| Equipment Purchases | 0.00 | 3,329.09 | 4,500.00 | 74.0% |
| IT Support | 0.00 | 1,349.40 | 3,000.00 | 45.0% |
| Institute of Local Government | 0.00 | 1,800.00 | | |
| Internet Service | 0.00 | 5,593.00 | 9,000.00 | 62.1% |
| Legislative Expense | 0.00 | 137.55 | 15,000.00 | 0.9% |
| Liability & Auto Insurance | 650.00 | 5,739.25 | 5,500.00 | 104.4% |
| Management Consultant & Training | 0.00 | 0.00 | | |
| Member Services | 0.00 | 7,610.25 | 10,000.00 | 76.1% |
| Office Supplies | 523.73 | 6,436.22 | 6,000.00 | 107.3% |
| PEHB Liability | 277.29 | 2,460.35 | 6,000.00 | 41.0% |
| Postage | 0.00 | 404.84 | 750.00 | 54.0% |
| Printing | 0.00 | 0.00 | 500.00 | 0.0% |
| Professional Fees | 1,374.52 | 15,445.06 | 60,000.00 | 25.7% |
| Property Taxes | 0.00 | 6,361.58 | | |
| Publications, Dues, Registrations | 0.00 | 1,934.91 | 4,000.00 | 48.4% |
| Recruiting & Advertising | 0.00 | 0.00 | | |
| Representative Travel | 0.00 | 5,500.00 | 15,000.00 | 36.7% |
| Special Studies/Litigation | 0.00 | 0.00 | 2,000.00 | 0.0% |
| Actuarial Study Medicaid Match | 0.00 | 0.00 | | |
| Staff Travel | 0.00 | 10,509.17 | 20,000.00 | 52.5% |
| Sub Grant Employee Expense | 334.77 | 2,321.30 | | |
| Telephone | 0.00 | 1,678.31 | 7,000.00 | 24.0% |
| Vehicle Registration Maintenance | 0.00 | 137.73 | 2,000.00 | 6.9% |
| Web-based Hosting & Subscription Software | 0.00 | 3,648.70 | 10,000.00 | 36.5% |
| WIR Dues | 0.00 | 8,120.87 | 9,000.00 | 90.2% |
| **Total Expenses** | **35,934.81** | **514,053.43** | **1,024,732.00** | **50.2%** |
| **Net Income** | **2,505.48** | **520,507.65** | **3,784.00** | |

Nevada Association of Counties
Balance Sheet
September 30, 2026

| | | |
|---|---|---|
| **ASSETS** | | |
| Current Assets | | |
| Cash - NV State Bank | $ 25,133.25 | |
| Zions Bank Sweep Account | 1,157,154.16 | |
| Stripe Account | 13,792.37 | |
| Accounts Receivable | 8,506.80 | |
| Prepaid Expenses | 5,857.68 | |
| Total Current Assets | | 1,210,444.26 |
| 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 | (398,988.43) | |
| Total Property and Equipment | | 572,012.54 |
| Other Assets | | |
| Investments | 943,480.84 | |
| Investments - Cash Equivalents | 50,805.46 | |
| Investments Interest Receivable | 3,636.75 | |
| Investments Trades Receivable | 140.24 | |
| Copier Lease ROU Asset | 10,500.00 | |
| Copier Accumulated Amortization | (8,963.00) | |
| DEFFERRED OUTFLOWS | 363,465.00 | |
| Total Other Assets | | 1,363,065.29 |
| Total Assets | | $ 3,145,522.09 |
| **LIABILITIES AND CAPITAL** | | |
| Current Liabilities | | |
| Copier Lease Liability | $ 1,580.00 | |
| Accrued Payroll Benefits | 12,165.28 | |
| Sick Leave Accrual | 40,660.00 | |
| Deferred Income | 10.00 | |
| PERS Pension Liability | 678,715.00 | |
| DEFERRED INFLOWS | 283,609.00 | |
| Total Current Liabilities | | 1,016,739.28 |
| Long-Term Liabilities | | |
| Total Long-Term Liabilities | | 0.00 |
| Total Liabilities | | 1,016,739.28 |
| Capital | | |
| Retained Earnings | 1,675,141.55 | |
| Net Income | 453,641.26 | |
| Total Capital | | 2,128,782.81 |
| Total Liabilities & Capital | | $ 3,145,522.09 |

Nevada Association of Counties
Income Statement/Budget
For the Nine Months Ending
September 30, 2026

| | Current Month | Year to Date | Budget | Y-T-D % Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Membership Dues | (154,031.00) | 654,488.00 | 654,485.00 | 100.0% |
| Health & Human Services Assessment | 154,031.00 | 154,031.00 | 154,031.00 | 100.0% |
| Conference Revenues | 16,125.00 | 136,933.74 | 80,000.00 | 171.2% |
| IAF/Supplemental Funds | 0.00 | 35,000.00 | 70,000.00 | 50.0% |
| Actuarial Study Medicaid Match | 0.00 | 0.00 | | |
| Interest Income | 1,058.35 | 9,927.30 | 15,000.00 | 66.2% |
| National Programs | 102.20 | 1,748.21 | 5,000.00 | 35.0% |
| Corporate Partnership Program | 0.00 | 5,000.00 | 50,000.00 | 10.0% |
| Gain/(Loss) On Sale of Assets | 0.00 | 0.00 | 0.00 | |
| Unrealized Gain/(Loss)-Investments | (13,776.62) | 46,941.76 | 0.00 | |
| Miscellaneous Income | 0.00 | 0.00 | 0.00 | |
| **Total Revenues** | **3,508.93** | **1,044,070.01** | **1,028,516.00** | **101.5%** |
| **Expenses** | | | | |
| Salaries | 24,214.58 | 264,309.63 | 531,432.00 | 49.7% |
| Retirement: PERS | 8,259.03 | 80,761.82 | 154,550.00 | 52.3% |
| Employee Health Insurance/Life | 5,571.95 | 20,181.95 | 46,000.00 | 43.9% |
| FICA, ESD, and Medicare Expense | 2,652.16 | 14,980.63 | 20,000.00 | 74.9% |
| Audit | 0.00 | 11,852.00 | 10,000.00 | 118.5% |
| Board Meetings | 301.89 | 1,366.53 | 10,000.00 | 13.7% |
| Building Capital Projects | 675.00 | 675.00 | 10,000.00 | 6.8% |
| Building Operating Expenses | 4,243.09 | 17,348.18 | 15,000.00 | 115.7% |
| Conference Expenses | 5,017.63 | 9,311.96 | 30,000.00 | 31.0% |
| Contract Services | 12,915.00 | 64,635.00 | | |
| 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% |
| Equipmnet Lease & Maintenance | 235.00 | 2,198.48 | 4,500.00 | 48.9% |
| Equipment Purchases | 0.00 | 3,329.09 | 4,500.00 | 74.0% |
| IT Support | 12.30 | 1,361.70 | 3,000.00 | 45.4% |
| Institute of Local Government | 0.00 | 1,800.00 | | |
| Internet Service | 1,619.52 | 7,212.52 | 9,000.00 | 80.1% |
| Legislative Expense | 2,298.80 | 2,436.35 | 15,000.00 | 16.2% |
| Liability & Auto Insurance | 650.00 | 6,389.25 | 5,500.00 | 116.2% |
| Management Consultant & Training | 0.00 | 0.00 | | |
| Member Services | 250.00 | 7,860.25 | 10,000.00 | 78.6% |
| Office Supplies | 876.51 | 7,312.73 | 6,000.00 | 121.9% |
| PEHB Liability | 277.79 | 2,738.14 | 6,000.00 | 45.6% |
| Postage | 0.00 | 404.84 | 750.00 | 54.0% |
| Printing | 0.00 | 0.00 | 500.00 | 0.0% |
| Professional Fees | 1,670.77 | 17,115.83 | 60,000.00 | 28.5% |
| Property Taxes | 0.00 | 6,361.58 | | |
| Publications, Dues, Registrations | 1,257.98 | 3,192.89 | 4,000.00 | 79.8% |
| Recruiting & Advertising | 0.00 | 0.00 | | |
| Representative Travel | 0.00 | 5,500.00 | 15,000.00 | 36.7% |
| Special Studies/Litigation | 0.00 | 0.00 | 2,000.00 | 0.0% |
| Actuarial Study Medicaid Match | 0.00 | 0.00 | | |
| Staff Travel | 3,937.89 | 14,447.06 | 20,000.00 | 72.2% |
| Sub Grant Employee Expense | (2,321.30) | 0.00 | | |
| Telephone | 436.74 | 2,115.05 | 7,000.00 | 30.2% |
| Vehicle Registration Maintenance | 149.95 | 287.68 | 2,000.00 | 14.4% |
| Web-based Hosting & Subscription Software | 1,173.04 | 4,821.74 | 10,000.00 | 48.2% |
| WIR Dues | 0.00 | 8,120.87 | 9,000.00 | 90.2% |
| **Total Expenses** | **76,375.32** | **590,428.75** | **1,024,732.00** | **57.6%** |
| **Net Income** | **(72,866.39)** | **453,641.26** | **3,784.00** | |

MEEDER
PUBLIC FUNDS

# Account Review (6715)

06/01/2026 - 06/30/2026

## Balance Sheet

| | |
|---|---|
| Book Value + Accrued | 786,818.93 |
| Net Unrealized Gain/Loss | 215,604.60 |
| Market Value + Accrued | 1,002,423.53 |

## Security Type

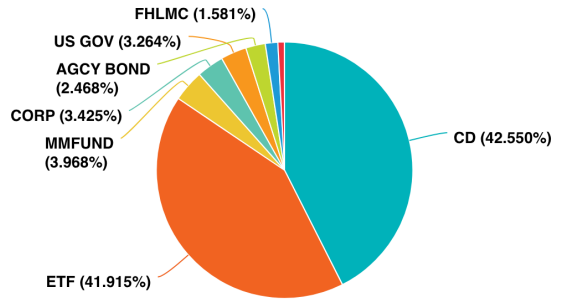
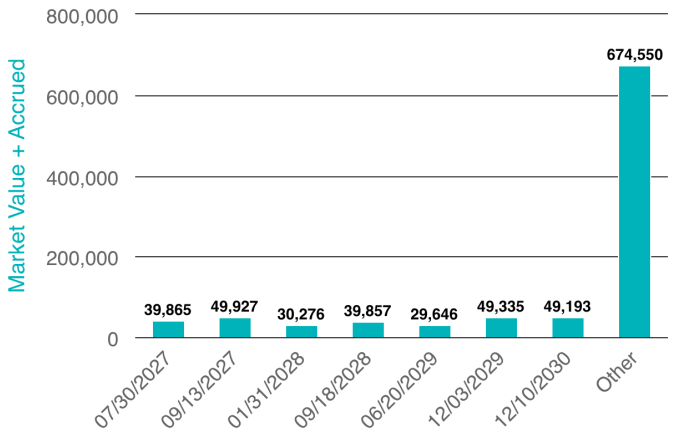



Chart calculated by: Ending Market Value + Accrued

## Upcoming Maturities




## Cash and Fixed Income Summary

| *Risk Metric* | *Value* |
|---|---|
| Cash | 205.47 |
| MMFund | 39,773.65 |
| Fixed Income | 542,274.25 |
| Duration | 2.133 |
| Convexity | 0.018 |
| WAL | 2.320 |
| Years to Final Maturity | 2.377 |
| Years to Effective Maturity | 2.365 |
| Yield | 4.204 |
| Book Yield | 3.813 |
| Avg Credit Rating | A+/A1/A+ |

## Market Sector

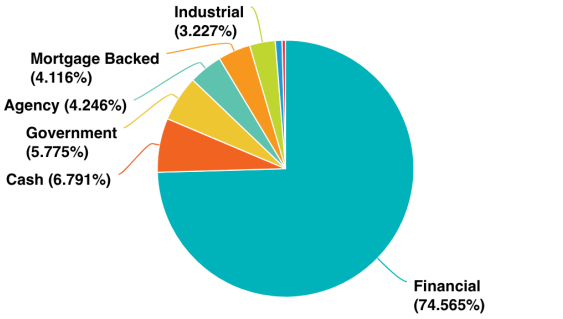
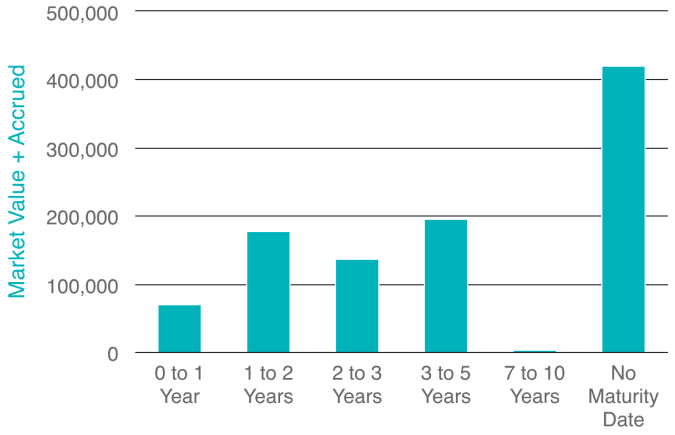



Chart calculated by: Ending Current Units

## Maturities by Year



MEEDER
PUBLIC FUNDS

# Account Review (6715)

07/01/2026 - 07/31/2026

## Balance Sheet

| | |
|---|---|
| Book Value + Accrued | 788,508.89 |
| Net Unrealized Gain/Loss | 212,607.52 |
| Market Value + Accrued | 1,001,116.42 |

## Security Type

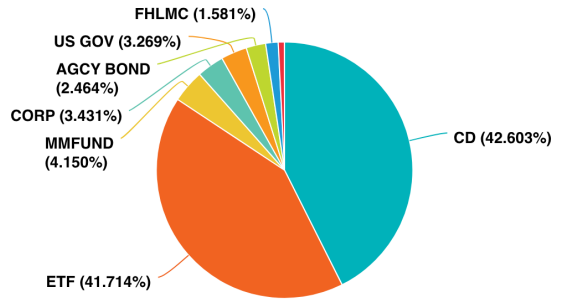
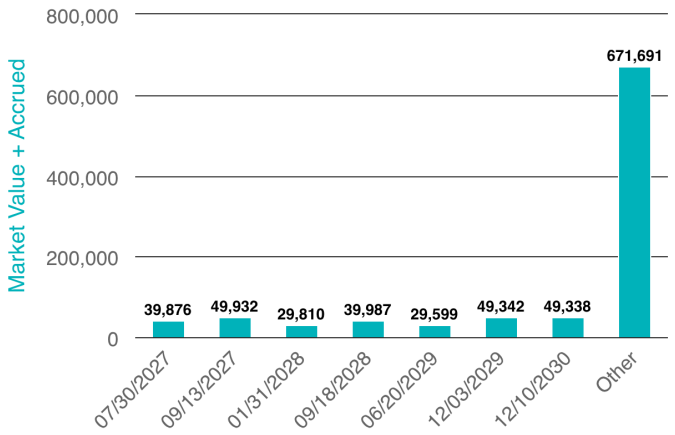



Chart calculated by: Ending Market Value + Accrued

## Upcoming Maturities




## Cash and Fixed Income Summary

| *Risk Metric* | *Value* |
|---|---|
| Cash | 121.94 |
| MMFund | 41,541.60 |
| Fixed Income | 541,842.91 |
| Duration | 2.067 |
| Convexity | 0.028 |
| WAL | 2.237 |
| Years to Final Maturity | 2.292 |
| Years to Effective Maturity | 2.280 |
| Yield | 4.243 |
| Book Yield | 3.814 |
| Avg Credit Rating | A+/A1/A+ |

## Market Sector

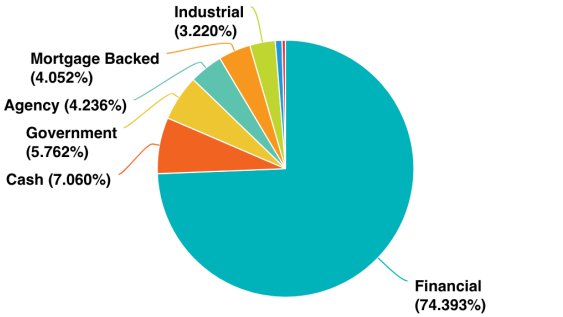
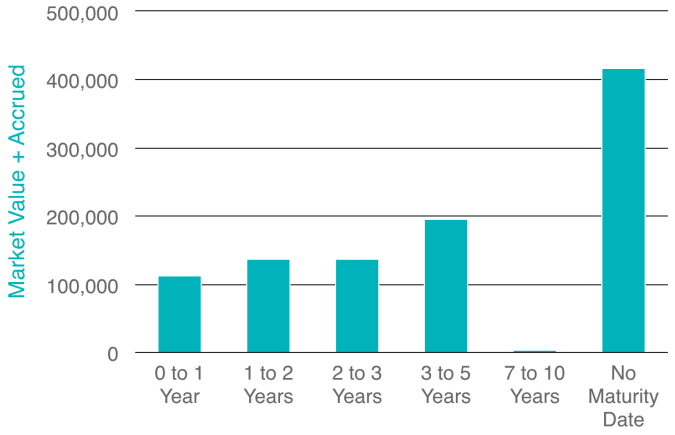



Chart calculated by: Ending Current Units

## Maturities by Year



MEEDER
PUBLIC FUNDS

# Account Review (6715)

08/01/2026 - 08/31/2026

## Balance Sheet

| | |
|---|---|
| Book Value + Accrued | 790,202.29 |
| Net Unrealized Gain/Loss | 221,637.61 |
| Market Value + Accrued | 1,011,839.90 |

## Security Type

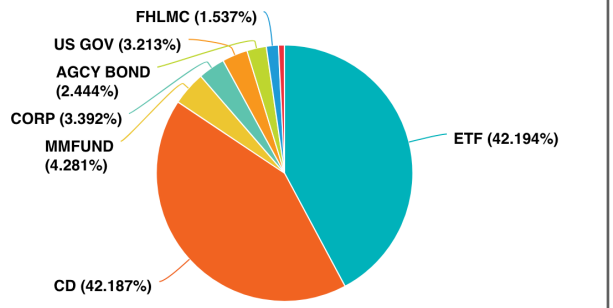
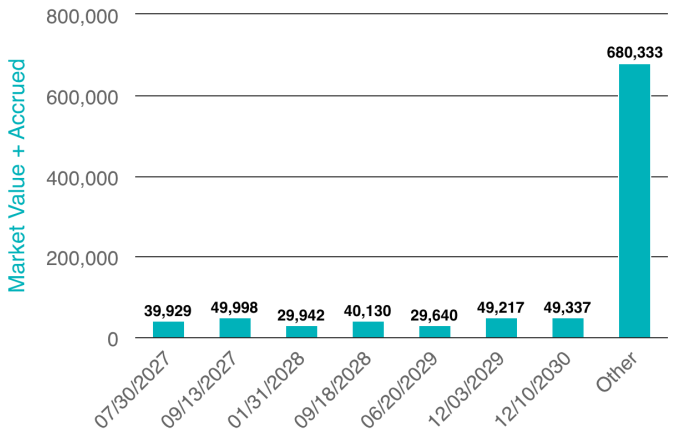



Chart calculated by: Ending Market Value + Accrued

## Upcoming Maturities




## Cash and Fixed Income Summary

| *Risk Metric* | *Value* |
|---|---|
| Cash | 128.39 |
| MMFund | 43,315.52 |
| Fixed Income | 541,465.24 |
| Duration | 1.989 |
| Convexity | 0.027 |
| WAL | 2.153 |
| Years to Final Maturity | 2.205 |
| Years to Effective Maturity | 2.194 |
| Yield | 4.251 |
| Book Yield | 3.817 |
| Avg Credit Rating | A+/A1/A+ |

## Market Sector

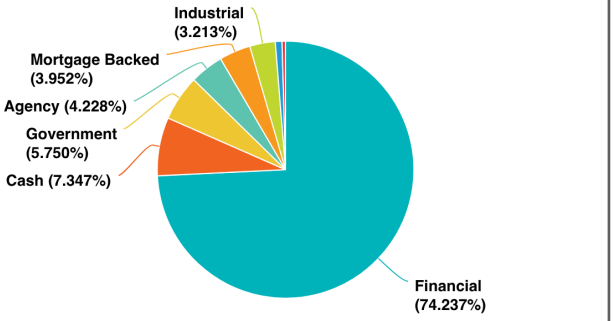
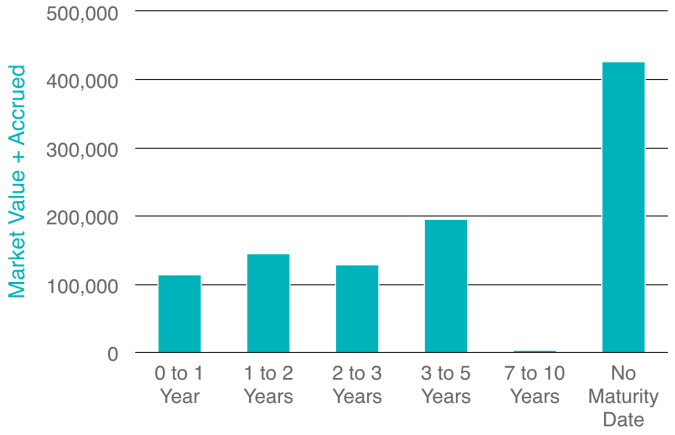



Chart calculated by: Ending Current Units

## Maturities by Year



MEEDER
PUBLIC FUNDS

# Account Review (6715)

09/01/2026 - 09/30/2026

## Balance Sheet

| | |
|---|---|
| Book Value + Accrued | 793,053.62 |
| Net Unrealized Gain/Loss | 205,009.66 |
| Market Value + Accrued | 998,063.29 |

## Security Type

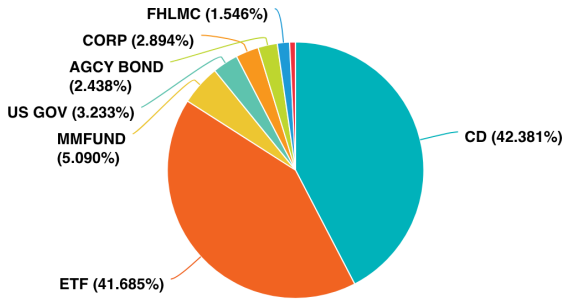
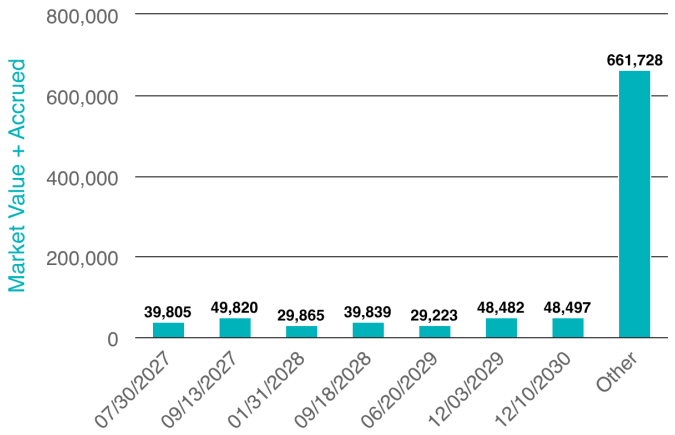



Chart calculated by: Ending Market Value + Accrued

## Upcoming Maturities




## Cash and Fixed Income Summary

| *Risk Metric* | *Value* |
|---|---|
| Cash | 140.24 |
| MMFund | 50,805.46 |
| Fixed Income | 531,076.17 |
| Duration | 1.913 |
| Convexity | 0.049 |
| WAL | 2.063 |
| Years to Final Maturity | 2.113 |
| Years to Effective Maturity | 2.102 |
| Yield | 4.710 |
| Book Yield | 3.843 |
| Avg Credit Rating | A+/A1/A+ |

## Market Sector

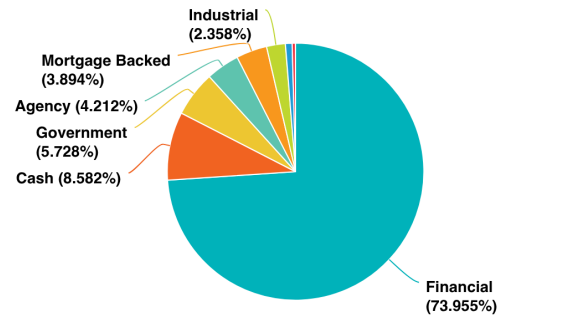
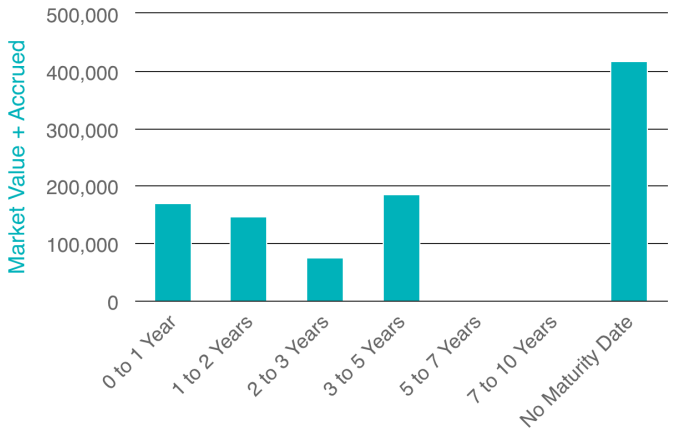



Chart calculated by: Ending Current Units

## Maturities by Year



# 2027 BUDGET DESCRIPTIONS
# **DRAFT**
## *NACO Board of Directors Meeting*
## *November 20, 2027*

### BUDGET SUMMARY

This proposed budget reflects prudent fiscal management with estimated revenues totaling $1,084,564 and estimated expenses of $1,123,181. NACO has a favorable estimated budget variance for 2026 due to cost savings from staff transitions and a strong net position. This budget also includes both the PLNR staff position (6 months) as well as the full contract amount for RCI for the same portfolio of work. NACO does not anticipate fully expending both of those budgeted amounts, rather both are needed as the appropriate direction is set during strategic planning. The expense of completing a new strategic plan is a one-time cost and is critical to focus NACO efforts in alignment with member needs. We appreciate the Board's support of NACO and the work we do to support the membership and the citizens of this State.

### NACO REVENUES

**MEMBERSHIP DUES:** The 2027 NACO membership dues for all counties are calculated to be a total of $832,064. 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 2027 dues are based upon four factors (1) county S-1 revenues for FY26 (ending 6/30/26), (2) the 2025 certified population figures, (3) a Public Lands & Natural Resources Assessment calculated at 0.075% of each county's federal 2026 PILT payment, and (4) a Health and Human Services Assessment (capped at $15,000 per member county) to assist in funding the Health and Human Services position and enable NACO to support counties on Health & Human Services policy issues. This assessment was initially approved by the NACO Board of Directors in December of 2024 and was phased into dues in 2025 (2%) and 2026 (4%).

**COMMUNITY PARTNERSHIP PROGRAM:** The NACO Board approved a community partnership program to support the Association with opportunities to develop non-dues revenue streams to support NACO events and educational activities. We have made changes to the program to add more value and engagement opportunities. The revised program will launch in January of 2027. We are budgeting $30,000 in revenue for 2027. We believe this is a reasonable projection based on early interest, even though it is a significant jump from 2025 actuals and 2026 project revenues.

**CONFERENCE REVENUE:** Conference gross revenue for 2027 is projected to be $110,000. This is a conservative target based on the past two years' performance. This year was another excellent year for attendance at the NACO Annual Conference despite challenges to county travel budgets.

**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 2027.

**INTEREST & INVESTMENT INCOME:** $15,000 has been budgeted for interest income from NACO's accounts at Nevada State Bank / Zions Bank. NACO also has investments, in alignment with our Investment Policy, with Meeder Investment (previously Moreton Financial Advisors).

**EVENT SPONSORSHIPS (Non-Conference):** This is a new revenue category for NACO set at $20,000 for our first year. For 2027, we plan to add the following events to NACO's calendar and solicit sponsorships for each: (1) First 100 Days: Newly-Elected Commissioner Training; (2) Local Government Day at the Nevada Legislature Reception; (3) NACO Board of Directors Retreat, and (4) one each Nevada-delegation

dinner/receptions at the National Association of Counties Legislative Conference and the National Association of Counties Annual Conference.

**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 reducing the budget amount in this revenue category to $2,500 down from $5,000. The CVS Discount Prescription Card program is sunsetting in December of 2026. NACo has additional revenue-generating programs in which NACO can participate, but these will take time to get on-boarded and marketed.

## NACO EXPENSES

**STAFF SALARIES AND BENEFITS:** The 2027 budget calls for a full-time NACO staff of four: Chief Executive Officer, Government Affairs Manager, Health and Human Services Analyst, and Office Manager. The budget also includes .5FTE (anticipated 6-months salary) for a Public Lands and Natural Resources Manager. NACO intends to fill this position after the close of the Legislative Session based on the results of 2027 strategic planning and ongoing exploration of ideal staffing models for this position. Salaries for NACO employees are $449,785 which reflects investment in staff and cost of living adjustments. All employees are members of the employer-funded Public Employees Retirement System (PERS). The PERS contribution rate is currently 36.75%. NACO employees are provided with life insurance, health, dental and vision insurance. The 2027 budget reflects an increase from 2026 estimates to due an increase in health insurance costs based on early estimates from our health insurance broker and our anticipation of a full staff in 2027.

**WORKER'S COMP/ESD/MEDICARE:** Workers' Compensation is provided under the Public Agency Insurance Pool at an estimated cost of $1,500. The 2027 budget amount is $20,000, the same as the budgeted amount for 2026, which includes Medicare at approximately $8,000. The balance is related to unemployment and other employee-related costs.

**AUDIT:** $12,500 is budgeted for our independent auditor, Michael Bertrand, to conduct the 2026 NACO Audit. This is an increase from the prior year.

**BOARD MEETINGS:** $5,000 is allocated for expenses related to 2027 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 2027.

**BUILDING UTILITIES & JANITORIAL EXPENSES:** $10,000 is budgeted for utilities, landscaping/snow removal, janitorial services, and minor maintenance and repairs.

**BUILDING CAPITAL IMPROVEMENT PROGRAM:** $15,000 is budgeted for improvements and repairs to the historic NACO office building.

**CONFERENCE EXPENSE:** $65,000 is allocated for the 2027 NACO Annual Conference which will be in Washoe County. This budget increase reflects increased costs for conference venues and services over the past three years.

**CONTRACT SERVICES:** This budget category covers the RCI Contract approved by the NACO Board of Directors to oversee Natural Resources and Public Lands issues. We are setting this at $70,000 to cover expenses based on the contract and any projects that might arise as well as staff time for travel and priorities related to county priorities related to Natural Resources and Public Lands issues. Pending strategic planning and staffing model discussions related to the PLNR Manager position, NACO anticipates a reduction to this contract amount if a full-time NACO staff member is hired.

DRAFT

**COUNTY LEADERSHIP INSTITUTE:** $1,800 is allocated in 2026 to support attendance for one participant in the National Association of Counties, County Leadership Institute training program.

**DONATIONS/SPONSORSHIPS:** $500 is being proposed for donations during 2027 to support other groups affiliated with the mission of NACO. This is the same amount as 2026.

**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 2026.

**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 2026 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 2027 is projected to be $9,650. The service contract is being revisited by NACO staff to ensure the best service and pricing, so we may see a decrease for future years.

**LEGISLATIVE EXPENSES:** $25,000 is requested for legislative expenses during 2027 to support active dialogue with members of the legislature and lobbying team efforts on behalf of the membership. This includes relocation of NACO Government Affairs staff to Carson City for the duration of the Legislative Session. This represents an increase in this budget category as 2026 was an interim year, that time between regular legislative sessions, and reflected 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. $6,400 is allocated for general liability for the building, NACO vehicle, and Pool/PACT support services (HR support, cyber support, e-learning).

**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 $30,000 which is an increase from 2026 due to anticipated hosting of several events that NACO has not hosted for the past few years, including trainings, Local Government Day at the Legislature Reception, and a Board of Directors retreat.

**OFFICE SUPPLIES:** $5,000 is allocated for office supplies.

**PEPB 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 2026.

**POSTAGE:** $500 is allocated for postage, which is the same amount budgeted for 2026.

**PRINTING:** $750 is allocated for general printing, which is the same amount budgeted for 2026.

**PROFESSIONAL SERVICES:** $70,000 has been allocated to pay for professional services in 2027. This includes payroll processing and bookkeeping services through ADP and POOL/PACT, professional fees paid to Nevada State Bank, and an allocation to support development of a new NACO 5-year Strategic Plan. This item also includes an allocation for possible professional lobbying and advocacy services for

DRAFT

the 2027 Legislative Session. NACO staff will provide additional information to the Board should this funding need to be utilized for advocacy. Should the NACO Board of Directors and NACO Staff decide on a different direction for contracted advocacy, that portion of these funds will remain in our cash reserves.

**PROPERTY TAXES**: This line item is for Property Taxes at the NACO Office at 304 S. Minnesota Street in Carson City.

**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 2026.

**REPRESENTATIVE TRAVEL:** $20,000 is allocated for the NACO President, NACo and WIR Board members and other NACO Board members to participate in national conferences, policy fly-ins, and trainings pursuant to NACO's travel policy. The intent of the funds is to make it possible for Board Members without county travel budgets to be able to fully engage in National Association of Counties opportunities. This is an increase of $5,000 to reflect increased travel costs.

**SPECIAL STUDIES/LITIGATION/LEGAL FEES:** $2,000 is allocated for special studies and legal fees including but not limited to technical studies related to legislative issues and legal research and litigation. This also includes an allocation to allow for consultation on legal issues as needed for NACO CEO.

**STAFF TRAVEL:** $20,000 is allocated for NACO staff travel for 2027 and is the same allocation from 2026. 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:** $3,500 is allocated for telephone expenses including office phones and NACO conference lines for NACO staff.

**VEHICLE REGISTRATION MAINTENANCE:** $2,000 is budgeted for 2027, this is the same amount that was budged in 2026.

**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 2026. NACO is looking into developing a member-only education portal on the website, so while NACO currently did not expend the full budget in this area in 2026, we anticipate the need for this budget in 2027.

**WIR/NACHSA DUES:** $9,000 is budgeted for WIR (Western Interstate Region) annual dues for 2027 and $4,000 for the National Association of County Human Services Administrators annual dues. These dues cover every county in Nevada to be a member of both organizations. The 100% county participation enables Nevada to have representation on the National Boards of both Associations, as well as provides all counties in Nevada access to the member services of both Associations.

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## *Nevada Association of Counties*

## *Budget Category Comparison Document - 2027 NACO Budget*

| Revenues | 2025 Audited | 2026 Estimated | 2027 Budget | $ Difference | % Change |
|---|---|---|---|---|---|
| Membership Dues | $ 638,409.00 | $ 654,485.00 | $ 688,995.00 | $ 34,510.00 | 5.01% |
| Health and Human Services Assessment | 84,168 | $154,031 | 143,069 | -$10,962 | -7.66% |
| Community Partnership Program | 10,000 | $5,000 | 35,000 | $30,000 | 85.71% |
| Conference Revenue | 147,010 | $136,934 | 110,000 | -$26,934 | -24.49% |
| IAF Administration Contract | 70,000 | $70,000 | 70,000 | $0 | 0.00% |
| Grant Award | 342,592 | | | $0 | |
| Interest, Investment Income, Unrealized G/L | 97,587 | $59,869 | 15,000 | -$44,869 | -299.13% |
| Event Sponsorships (Non-Conference) | | $0 | 20,000 | $20,000 | 100.00% |
| National Programs | 2,725 | $1,750 | 2,500 | $750 | 30.00% |
| ***Total Revenues*** | ***$ 1,392,491*** | ***$ 1,082,069*** | ***$1,084,564*** | ***$2,495*** | 0.23% |
| | ***2026 Revs Budget*** | ***$ 1,028,516.00*** | ***$ 53,553.00*** | ***Favorable Bud Variance*** | |

| Expenses | 2025 Audited | 2026 Estimated | 2027 Budget | $ Difference | % Change |
|---|---|---|---|---|---|
| Staff Salaries | 407,168 | 345,000.00 | 449,785.47 | 104,785.47 | 23.3% |
| Benefits | | | | - | #DIV/0! |
| PERS | 115,210 | 140,000.00 | 165,296.00 | 25,296.00 | 15.3% |
| Health/Dental/Vision | 29,336 | 46,000.00 | 55,000.00 | 9,000.00 | 16.4% |
| Workers Comp/ESD/Medicare | 16,890 | 20,000.00 | 20,000.00 | - | 0.0% |
| Audit | 10,885 | 11,852.00 | 12,000.00 | 148.00 | 1.2% |
| Bank Charges | 4,274 | 5,275.00 | 7,500.00 | 2,225.00 | 29.7% |
| Board Meetings | 2,479 | 2,800.00 | 5,000.00 | 2,200.00 | 44.0% |
| Building Utilities & Janitorial | 9,752 | 10,000.00 | 10,000.00 | - | 0.0% |
| Building Operating Expenses & Repairs | 14,281 | 15,000.00 | 15,000.00 | - | 0.0% |
| Conference Expenses | 89,523 | 65,000.00 | 65,000.00 | - | 0.0% |
| Contract Services | 5,847 | 32,000.00 | 70,000.00 | 38,000.00 | 54.3% |
| County Leadership Institute | 1,800 | 1,800.00 | 1,800.00 | - | 0.0% |
| Donations/Sponsorships | 1,550 | 500.00 | 500.00 | - | 0.0% |
| Equipment Lease & Maintenance | 2,820 | 3,900.00 | 4,500.00 | 600.00 | 13.3% |
| Equipment Purchases | 1,746 | 3,600.00 | 4,500.00 | 900.00 | 20.0% |
| IT Support | 1,486 | 2,500.00 | 3,000.00 | 500.00 | 16.7% |
| Internet Service | 10,403 | 9,650.00 | 9,650.00 | - | 0.0% |
| Legislative Expenses | 16,963 | 5,000.00 | 25,000.00 | 20,000.00 | 80.0% |
| Liability & Auto Insurance (7212) | 8,487 | 6,390.00 | 6,400.00 | 10.00 | 0.2% |
| Depreciation Expense | 22,823 | 22,000.00 | | (22,000.00) | #DIV/0! |
| Member Services | 6,196 | 10,000.00 | 30,000.00 | 20,000.00 | 66.7% |
| Office Supplies | 4,202 | 6,000.00 | 5,000.00 | (1,000.00) | -20.0% |
| PEPB Liability | 2,632 | 6,000.00 | 6,000.00 | - | 0.0% |
| Postage | 424 | 750.00 | 750.00 | - | 0.0% |
| Printing | 200 | 500.00 | 500.00 | - | 0.0% |
| Professional Services | 17,038 | 60,000.00 | 70,000.00 | 10,000.00 | 14.3% |
| Property Taxes | 4,791 | 6,362.00 | 6,500.00 | 138.00 | 2.1% |
| Publications/Dues/Registration Fees | 3,256 | 4,000.00 | 4,000.00 | - | 0.0% |
| RCI/Natural Resources | 6,000 | 65,000.00 | - | (65,000.00) | #DIV/0! |
| Representative Travel | 5,654 | 15,000.00 | 20,000.00 | 5,000.00 | 25.0% |
| Special Studies/Litigation/Legal Fees | 3,500 | 2,000.00 | 2,000.00 | - | 0.0% |
| Staff Travel | 13,620 | 20,000.00 | 20,000.00 | - | 0.0% |
| Telephone | 3,031 | 7,000.00 | 3,500.00 | (3,500.00) | -100.0% |
| Vehicle Registration Maintenance | 1,215 | 2,000.00 | 2,000.00 | - | 0.0% |
| Web-based Hosting & Subscription Software | 2,283 | 6,500.00 | 10,000.00 | 3,500.00 | 35.0% |
| Sub-Grant Employee expense | 307,798 | - | - | - | #DIV/0! |
| NACHSA Dues (National) | | 3,922.50 | 4,000.00 | 77.50 | 1.9% |
| WIR Dues (National) | 7,879 | 8,120.00 | 9,000.00 | 880.00 | 9.8% |
| ***Total Expenses*** | ***$ 1,163,441.84*** | ***$ 971,421.50*** | ***$ 1,123,181.47*** | ***$ 151,759.97*** | ***13.5%*** |
| | ***2026 Expense Budget*** | ***$ 1,024,732.00*** | ***$ 53,310.50*** | ***Favorable Bud Variance*** | |
| ***Net Change In Net Position*** | ***$ 229,049.16*** | ***$ 110,647.50*** | ***$ (38,617.47)*** | | |
| ***Net Position: Beginning of Year*** | ***$ 1,446,093.00*** | ***$ 1,675,142.16*** | ***$ 1,785,789.66*** | | |
| ***Net Position: End of Year*** | ***$ 1,675,142.16*** | ***$ 1,785,789.66*** | ***$ 1,747,172.19*** | | |

At the end of the fiscal year, NACO's total liabilities for the year ending December 31, 2025, totaling $789,941. Of this amount, current liabilities were $111,226. The current ratio (Current assets/current liabilities) for 2025 is 16.3 to 1; meaning there are $16.30 of current assets for every dollar of current liabilities. This compares to last year's ratio of 19.5.

Net Position increased from $1,446,093 to $1,675,142 during the year. The increase was in the Unrestricted portion from $1,003,367 to $1,234,130 in 2025. The Invested in capital assets reduced from $442,726 to $441,012 due to depreciation during the year. See the Condensed Statement of Net Position below:

| **Condensed Statements of Net Position** | 2025 | 2024 Restated | Change |
|---|---|---|---|
| ASSETS | | | |
| Current and other assets | $ 1,811,688 | $ 1,688,208 | $ 123,480 |
| Deferred outflows of resources | 363,465 | 463,886 | (100,421) |
| Fixed assets & right of use assets (net) | 573,549 | 577,742 | (4,193) |
| Total assets and deferred outflows | 2,748,702 | 2,729,836 | 18,866 |
| LIABILITIES | | | |
| Current liabilities | 111,226 | 86,521 | 24,705 |
| Deferred inflows of resources | 283,619 | 323,261 | (39,642) |
| Long-term liabilities | 678,715 | 873,961 | (195,246) |
| NET ASSETS | | | |
| Net position - unrestricted | 1,234,130 | 1,003,367 | 230,763 |
| Net position - invested in capital | 441,012 | 442,726 | (1,714) |
| Total liabilities, deferred inflows and net position | $ 2,748,702 | $ 2,729,836 | $ 18,866 |

The following condensed statement of activities displays changes in the revenues and expenditures accounts when compared to the previous year.

| **Condensed Statements of Revenues and Expenses** | 2025 | 2024 Restated | Change |
|---|---|---|---|
| REVENUE | | | |
| Membership dues and related revenues | $ 869,587 | $ 625,554 | $ 244,033 |
| Other income | 425,317 | 274,602 | 150,715 |
| Total operating revenues | 1,294,904 | 900,156 | 394,748 |
| EXPENSES | | | |
| Salaries and related costs | 879,033 | 686,312 | (192,721) |
| Other operating expenses | 284,409 | 219,370 | (65,039) |
| Total expenses | 1,163,442 | 905,682 | (257,760) |
| Operating net income | 131,462 | (5,526) | 136,988 |
| Non-operating investment income | 97,587 | 101,400 | (3,813) |
| Gain on sale of asset | - | 1,500 | (1,500) |
| Change in net position | $ 229,049 | $ 97,374 | $ 131,675 |

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# NEVADA ADULT NEEDS ASSESSMENT

## We want your feedback!

To better serve the residents of Nevada, University of Nevada, Reno Extension would like to hear from you about the needs of your community.
Feedback from this survey will be used to help guide future programming offered by your local extension office.

**Enter for a chance to to win a gift card!**

**WHO?**

**Residents of Nevada**

**WHY?**

**Because your Voice matters!**

**HOW?**

**Scan QR code or Use the link below**

tinyurl.com/UNRNeedsAssessment

**Survey closes on November 30, 2026**

https://unr.az1.qualtrics.com/jfe/form/SV_3JD5DVHJtbbagYe

An EEO/AA Institution

For questions, please contact Audrey Omar, Ph.D., aomar@unr.edu, or your local extension office.

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# NEVADA YOUTH NEEDS ASSESSMENT

## We want your feedback!

To better serve the residents of Nevada, University of Nevada, Reno Extension would like to hear from you about the needs of your community.
Feedback from this survey will be used to help guide future programming offered by your local extension office.

**Enter for a chance to to win a gift card!**

**WHO?**

**6th-12th graders in Nevada**

**WHY?**

**Because your Voice matters!**

**HOW?**

**Scan QR code or Use the link below**

tinyurl.com/UNRYouthAssessment

**Survey closes on November 30, 2026**

https://unr.az1.qualtrics.com/jfe/form/SV_6tFbzAiWlaYv9fo

An EEO/AA Institution

For questions, please contact Audrey Omar, Ph.D., aomar@unr.edu, or your local extension office.