



# STOREY COUNTY BOARD OF COUNTY COMMISSIONERS MEETING

12/15/2020 10:00 A.M.

26 SOUTH B STREET, VIRGINIA CITY, NEVADA\*

## AGENDA

No members of the public will be allowed in the BOCC Chambers due to concerns for public safety resulting from the COVID-19 emergency and pursuant to the Governor of Nevada's Declaration of Emergency Directive 006 Section 1 which suspends the requirement in NRS 241.023(1)(b) that there be a physical location designated for meetings of public bodies where members of the public are permitted to attend and participate.

Further, due to the Governor's mandated steps to protect against the spread of COVID-19, the Storey County Board of County Commissioners are hosting a teleconference meeting this month. Members of the public who wish to attend the meeting remotely, may do so by accessing the following meeting on Zoom.com. Public comment may be made by communication through zoom.

**\*Join Zoom Meeting:**

**<https://zoom.us/j/597519448>**

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**For additional information or supporting documents please contact the  
Storey County Clerk's Office at 775-847-0969.**

**MARSHALL MCBRIDE**  
**CHAIRMAN**

**ANNE LANGER**  
**DISTRICT ATTORNEY**

**JAY CARMONA**  
**VICE-CHAIRMAN**

**LANCE GILMAN**  
**COMMISSIONER**

**VANESSA STEPHENS**  
**CLERK-TREASURER**

Members of the Board of County Commissioners also serve as the Board of Fire Commissioners for the Storey County Fire Protection District, Storey County Brothel License Board, Storey County

Water and Sewer System Board and the Storey County Liquor and Gaming Board and during this meeting may convene as any of those boards as indicated on this or a separately posted agenda. All matters listed under the consent agenda are considered routine and may be acted upon by the Board of County Commissioners with one action, and without an extensive hearing. Any member of the Board or any citizen may request that an item be taken from the consent agenda, discussed, and acted upon separately during this meeting. Pursuant to NRS 241.020 (2)(d)(6) Items on the agenda may be taken out of order, the public body may combine two or more agenda items for consideration, and the public body may remove an item from the agenda or delay discussion relating to an item on the agenda at any time. The Commission Chair reserves the right to limit the time allotted for each individual to speak.

All items include discussion and possible action to approve, modify, deny, or continue unless marked otherwise.

1. **CALL TO ORDER REGULAR MEETING AT 10:00 A.M.**

2. **PLEDGE OF ALLEGIANCE**

3. **DISCUSSION/FOR POSSIBLE ACTION:**

Approval of the Agenda for December 15, 2020

4. **DISCUSSION/FOR POSSIBEL ACTION:**

Approval of the minutes for October 20, 2020

5. **DISCUSSION/FOR POSSIBLE ACTION:**

Approval of the minutes for November 2, 2020

6. **DISCUSSION/FOR POSSIBLE ACTION:**

Approval of the minutes for November 16, 2020

7. **CONSENT AGENDA**

I For possible action, approval of claims in the amount of \$1,765,792.04

II For possible action, approval of business license first readings:

A. **Evo Electric LLC** - Out of County / 4871 Ravello Dr. ~ Sparks, NV

III For possible action, approval of update to Storey County Administrative Policies and Procedures including policies: 020 - Computer Workstation; PC Care & Other Computer Equipment; 023 - Misuse and Abuse of IT Resources; as well as Storey County Human Resources Policy 221 - Telecommuting.

8. **PUBLIC COMMENT (No Action)**

9. **DISCUSSION ONLY (No Action - No Public Comment): Committee/Staff Reports**

**10. BOARD COMMENT (No Action - No Public Comment)**

**11. DISCUSSION/FOR POSSIBLE ACTION:**

Review and possible approval of Storey County Audited Financial Statements for the year ended June 30, 2020 completed by DiPietro and Thornton.

**12. DISCUSSION/FOR POSSIBLE ACTION:**

Consideration and possible approval of re-appointment of Dr. James C. McLennan to serve as County Health Officer per NRS 439.310, with a contract renewal from January 1, 2021 through August 31, 2021. The request at this time is for an 8-month renewal so we may reevaluate our County Health Services when the pandemic subsides.

**13. DISCUSSION/FOR POSSIBLE ACTION:**

For possible action: (1) Appointment of Tony Wren as the appraiser to appraise the value of an easement across property located at 386 S. G Street in Virginia City, Nevada; (2) Consideration and possible acceptance of an appraisal of the easement in the amount of \$10,970.00 by Mr. Wren; (3) Authorize the county manager to make an offer to Virginia City Holdings LLC for the purchase of the easement by the County for the amount of the appraised value; and, (4) authorize the opening and consummation of the purchase of the easement by opening an escrow and complying with the terms of the escrow including obtaining of policy of title insurance, review of exceptions to title, accepting deed of conveyance and providing for deposit of purchase money into escrow.

**14. DISCUSSION/FOR POSSIBLE ACTION:**

For possible action: Appointment of Tony Wren as the appraiser to appraise the value of an easement across property located at 395 S. G Street in Virginia City, Nevada; (2) Consideration and possible acceptance of an appraisal of the easement in the amount of \$7,915.00 by Mr. Wren; (3) Authorize the county manager to make an offer to Virginia City Holdings LLC for the purchase of the easement by the County for the amount of the appraised value; and, (4) authorize the opening and consummation of the purchase of the easement by opening an escrow and complying with the terms of the escrow including obtaining of policy of title insurance, review of exceptions to title, accepting deed of conveyance and providing for deposit of purchase money into escrow.

**15. DISCUSSION/FOR POSSIBLE ACTION:**

Consideration and possible approval to reimburse the Storey County Fire Protection District an amount not to exceed \$22,000.00. This cost is for equipment and supplies directly related to the COVID-19 pandemic from March 1, 2020 through December 30, 2020. The funds would be reimbursed from Storey County's allocation of CARES Act funds.

**16. DISCUSSION/FOR POSSIBLE ACTION:**

Consideration and possible approval of an amount not to exceed \$40,000 for the purchase of a

¾ ton truck for Emergency Management to tow the Emergency Management COVID-19 response trailer. The funds will be covered by Storey County's CARES Act funds allotment.

**17. PUBLIC HEARING AT 10:30AM:**

For Possible Action: Hold a public hearing to consider a new infrastructure tax expenditure plan for 10:30 a.m. on December 15, 2020 at the Storey County Courthouse at 26 S. B Street in Virginia City, Nevada.

**18. DISCUSSION/FOR POSSIBLE ACTION:**

Consideration and possible approval of second reading of ordinance 20-317 regarding allocation of infrastructure tax revenues on infrastructure project within the County pursuant to an adopted plan of expenditure.

**19. DISCUSSION/FOR POSSIBLE ACTION:**

Consideration and possible approval of second reading of Bill No. 126; Ordinance No. 20-315 providing for the substitution of the Storey County Board of County Commissioners as the ex officio board of trustees of the Tahoe Reno Industrial General Improvement District (TRI GID).

**20. DISCUSSION/FOR POSSIBLE ACTION:**

Consideration and possible action on second reading of Bill No. 127, Ordinance No. 20-316 amending Storey County Code chapter 3.76 Motor Vehicle Fuel Tax-Road Repair by imposing a tax on special fuel that consists of diesel fuel sold in Storey County.

**21. DISCUSSION/FOR POSSIBLE ACTION:**

Consideration and possible approval of second reading of Bill 124, Ordinance 20-313, text amendments to Storey County Code Title 16 - Subdivisions and Title 17 - Zoning Ordinances, specifically sections 16.20.010 and 17.03.230, to modify language that allows for a third-party review of Planned Unit Development and Subdivision applications, including that the cost for such third-party review be paid by the applicant.

**22. DISCUSSION/FOR POSSIBLE ACTION:**

Consideration and possible approval of Resolution No. 20-595, A Resolution updating the Planning Fee Resolution by setting fees for Storey County services and third-party review for planned unit developments and subdivisions.

**23. RECESS TO CONVENE AS THE STOREY COUNTY FIRE PROTECTION DISTRICT BOARD**

**24. DISCUSSION/FOR POSSIBLE ACTION:**

Consideration and possible approval of Board of Fire Commissioners to appoint Jeremy Loncar to position of Storey County Fire Protection District Chief.



**25. DISCUSSION/FOR POSSIBLE ACTION:**

Consideration and possible approval of Resolution No. 20-596 honoring retiring Fire Chief Jeffrey Nevin for his service with the Storey County Fire Protection District and to the residents and businesses of the county.

**26. RECESS TO RECONVENE AS THE STOREY COUNTY BOARD OF COUNTY COMMISSIONERS**

**27. DISCUSSION/FOR POSSIBLE ACTION:**

Consideration and possible approval of Resolution No. 20-597 honoring retiring David Ballard, Communications Director, for his service to Storey County residents and businesses.

**28. DISCUSSION/FOR POSSIBLE ACTION:**

Consideration and possible approval of Resolution No. 20-598 honoring retiring Marshall McBride, Storey County Commission Chairman, for his service to the residents and businesses of the county.

**29. DISCUSSION/FOR POSSIBLE ACTION:**

Approval of business license second readings:

**A. Arizona Pipeline Company** - Contractor / 890 E. Parr Blvd. ~ Reno, NV

**B. Precision Control Systems LLC** - Professional / 29355 W. 9 Mile Rd. ~ Farmington Hills, MI

**C. Van Allen Plumbing** - Contractor / 190 W. 5<sup>th</sup> Ave ~ Sun Valley, NV

**30. PUBLIC COMMENT (No Action)**

**31. ADJOURNMENT OF ALL ACTIVE AND RECESSED BOARDS ON THE AGENDA**

**NOTICE:**

- Anyone interested may request personal notice of the meetings.
- Agenda items must be received in writing by 12:00 noon on the Monday of the week preceding the regular meeting. For information call (775) 847-0969.
- Items may not necessarily be heard in the order that they appear.
- Public Comment will be allowed at the end of each meeting (this comment should be limited to matters not on the agenda). Public Comment will also be allowed during each item upon which action will be taken on the agenda (this comment should be limited to the item on the agenda). Time limits on Public Comment will be at the discretion of the Chairman of the Board. Please limit your comments to three minutes.
- Storey County recognizes the needs and civil rights of all persons regardless of race, color, religion, gender, disability, family status, or nation origin.
- In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from

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(1) mail: U.S. Department of Agriculture  
Office of the Assistant Secretary for Civil Rights  
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Washington, D.C. 20250-9410;

(2) fax: (202) 690-7442; or

(3) email: [program.intake@usda.gov](mailto:program.intake@usda.gov).

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**Notice to persons with disabilities:** Members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify the Commissioners' Office in writing at PO Box 176, Virginia City, Nevada 89440.

#### CERTIFICATION OF POSTING

I, Vanessa Stephens , Clerk to the Board of Commissioners, do hereby certify that I posted, or caused to be posted, a copy of this agenda at the following locations on or before 12/09/2020; Virginia City Post Office at 132 S C St, Virginia City, NV, the Storey County Courthouse located at 26 S B St, Virginia City, NV, the Virginia City Fire Department located at 145 N C St, Virginia City, NV, the Virginia City Highlands Fire Department located a 2610 Cartwright Rd, VC Highlands, NV and Lockwood Fire Department located at 431 Canyon Way, Lockwood, NV. This agenda was also posted to the Nevada State website at <https://notice.nv.gov/> and to the Storey County website at <https://www.storeycounty.org/agendacenter>.

By Vanessa Stephens  
Vanessa Stephens Clerk-Treasurer



## Storey County Board of County Commissioners Agenda Action Report

**Meeting date:** 12/15/2020

**Estimate of time required:** 5 min.

**Agenda:** Consent ☐ Regular agenda ☒ Public hearing required ☐

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1. **Title:** Approval of minutes for October 20, 2020

2. **Recommended motion:** Approve minutes as submitted.

3. **Prepared by:** Vanessa Stephens

**Department:** Clerk & Treasurer

**Telephone:** 775 847-0969

4. **Staff summary:** Minutes are attached.

5. **Supporting materials:** Attached.

6. **Fiscal impact:** N/A

Funds Available:

Fund:

\_\_\_\_\_ Comptroller

7. **Legal review required:** N/A

\_\_\_\_\_ District Attorney

8. **Reviewed by:**

☒ Department Head

Department Name: Clerk & Treasurer

\_\_\_\_\_ County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No. **3**



# STOREY COUNTY BOARD OF COUNTY COMMISSIONERS MEETING

TUESDAY, OCTOBER 20, 2020 10:00 A.M.

DISTRICT COURTROOM  
26 SOUTH B STREET, VIRGINIA CITY, NEVADA

## MINUTES

MARSHALL MCBRIDE  
CHAIRMAN

ANNE LANGER  
DISTRICT ATTORNEY

JAY CARMONA  
VICE-CHAIRMAN

LANCE GILMAN  
COMMISSIONER

VANESSA STEPHENS  
CLERK-TREASURER

**ROLL CALL via zoom:** Chairman McBride, Vice-Chairman Carmona, Commissioner Gilman, County Manager Austin Osborne, Clerk-Treasurer Vanessa Stephens, Deputy District Attorney Keith Loomis, Public Works Director Jason Wierzbicki, Communications Director Dave Ballard, Tourism Director Deny Dotson, IT Director James Deane, Emergency Management Director Joe Curtis, Labor Relations Jeanne Greene, Senior Planner Kathy Canfield, Projects Manager Mike Northan, Senior Services Director Stacy York, Water/Sewer Project Coordinator Mike Nevin, Human Resources Director Tobi Whitten, CARES Funds Manager Honey Tapley, Assessor Jana Seddon

### **1. CALL TO ORDER REGULAR MEETING AT 10:00 A.M.**

Meeting was called to order by Chairman McBride at 10:00 A.M.

### **2. PLEDGE OF ALLEGIANCE**

Chairman McBride led the Pledge of Allegiance.

### **3. DISCUSSION/POSSIBLE ACTION: Approval of Agenda for October 20, 2020.**

County Manager Osborne requested item 12 be continued to November 2, 2020.

Public Comment: None

**Motion:** I move to approve the Agenda for October 20, 2020, **Action:** Approve, **Moved by:** Vice Chairman Carmona, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

#### 4. CONSENT AGENDA:

- I. For possible action, approval of claims in the amount of \$2,388,204.15.
- II. For possible action, approval of rescheduling the November 3, 2020 Board of County Commissioners meeting to November 2, 2020 at 10:00am.
- III. For possible action, approval of scheduling an additional Board of County Commissioners meeting on November 16, 2020 at 4:30pm to allow for the Canvass of the General Election Results.
- IV. For possible action, approval of update to Storey County Administrative Policies and Procedures including policies 218 - Children, Pets and Visitors in the Workplace; 504 - Rates of Pay; and 1002 - Definition of Terms.
- V. For possible action, approval of Justice Court Quarterly Report
- VI. For possible action, approval of business license first readings:
  - A. **Bighorn Glass and Window** - Contractor / 3656 Research Way #35 ~ Carson City, NV
  - B. **Komatsu Americs Corp.** - Out of County / 8770 W. Bryn Mawr Ave. Ste 100 ~ Chicago, IL
  - C. **Mountain Masonry** - Contractor / 1839 Chaise Dr. ~ Carson City, NV
  - D. **Onsite Innovations, LLC** - Out of County / 501 Fairmount Ave. Ste 302 ~ Towson, MD
  - E. **Comstock Pottery and Tile, LLC** - General / 107 E. Washington ~ Virginia City, NV
  - F. **Conveyco Technologies, Inc.** - Contractor / 47 Commerce Dr. ~ Bristol, CT

Public Comment: None

**Motion:** I move to approve the Consent Agenda for October 20, 2020, **Action:** Approve, **Moved by:** Vice Chairman Carmona, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

#### 5. PUBLIC COMMENT (No Action)

**Sonja Hoya**, representative from the Governor's Office of Economic Development (GOED):

- The PETS (Pandemic Emergency Technical Support) grant came out yesterday - specifically for small businesses, and arts and culture chambers. This has been put together to target small businesses who have previously had difficulty getting grant funding. This grant goes to November 2<sup>nd</sup> and is available on the GOED website. The grant is up to \$10,000 for an individual, \$20,000 for chambers, and arts & culture non-profits. This grant will really be beneficial for the small business owners. People are encouraged to apply.

Chairman McBride said this information will be put on the County website. This looks like it will be beneficial for a lot of people.

#### 6. DISCUSSION ONLY (No Action - No Public Comment): Committee/Staff Reports

**Jason Wierzbicki**, Public Works Director:

- Public Works has been doing a lot of new service connections throughout town. Miscellaneous patching and drainage issues are being addressed.

**Dave Ballard, IT Director:**

- Construction is 95% complete on the new Communications Center. They will be ready to start moving in equipment soon. Public Works has done a terrific job.
- The radio project is moving forward. Sierra Electronics started installing radios yesterday and they are working on the mountaintop.

**Deny Dotson, VCTC Director:**

- VCTC is very concerned about the lack of events. The current marketing does seem to be "driving some traffic".
- Over the last few months, (VCTC) hasn't taken advantage of any PPE funds, taking money from its "rainy day fund". Now there is an opportunity for grants through Travel Nevada for additional marketing - VCTC will take advantage of these grants. New marketing should be seen soon - regionally and in the Northern California market.
- A group consisting of VCTC staff, a Commissioner, and merchants will meet to discuss refreshing the strategic plan - looking at where VCTC is and where it needs to go. Marketing is a little different now with Covid safety guidelines.
- Indicators over the last month or two, show that VCTC is "driving some traffic" with current marketing.
- At the first of the year, they will look at the event calendar and budget for next year.

**Commissioner Gilman** thanked Mr. Dotson for the positive report.

**Chairman McBride:** The weather has held up and the advertising efforts are helping. Not just on weekends, but during the week as well. There seems to be more people in town than normal for this time of the year.

**Honey Tapley:**

- Currently there are 16 applicants for the Small Business Cares Act - 15 have been approved. One is pending further documentation. Two others are working with Small Business Development - their applications are expected this week.
- The application process for small businesses with 10-15 employees has been opened up with the deadline extended through November 13 to businesses a chance to apply.

Chairman McBride commented this is good news.

**Mike Nevin, Water/Sewer Project Manager:**

**Gold Hill Wastewater Treatment Plant:**

- This project went out to bid October 12<sup>th</sup>. A pre-bid conference with potential contractors will be held tomorrow.
- Bid opening is set for November 4<sup>th</sup>, with bid approval on the Board's second meeting of the month.

**Hillside Tanks Project:**

- This project is going well and on target.
- Drain rock is being placed inside the tank drain.
- Next week, steel should start going up on the first tank.
- The waterline has been tested and sampling will be sent in for approval.

**Joe Curtis, Emergency Management Director:**

- There has been a spike in Covid cases in the Quad County the last two weeks. However, the recovery factor is almost the same. Long-term care facilities have been responsible for a lot of the spikes. Carson City 665 cases; Lyon County - 554; Douglas County - 382; Storey County - 20. The total for all four counties, 1,620 cases - 87 are active; and 20 deaths. Statewide, 84% of cases are primarily from Washoe and Clark counties. Current growth rate is approximately 0.7% - in July it was 2.3%.
- Testing will be held October 23<sup>rd</sup> at Lockwood Senior Center, 3 to 5 PM; Monday, November 5 at the Mark Twain Community Center, 2 to 4PM; and November 18<sup>th</sup> at the Virginia City Senior Center, 2 to 4PM. Flu shots are also available.
- There will be three testing sites in December. There is the possibility that Covid shots will be available in December - nothing specific.
- Halloween guidelines have been sent out - reminders of safety issues. Use of facemasks, washing hands, social distancing, keeping smaller groups, and so forth - limit travel or stay home.
- The most common place people seem to be getting the virus are grocery stores or large retail outlets.
- A spike is expected getting into the winter and flu season. There is plenty of PPE available for first responders.
- Air quality has been good - no problems with the smoke.

**Austin Osborne, County Manager:**

- Working with the LCC preparing for this Board to take action on an easement for a portion of the road going from Canyon Way up to the water tower and cell towers in Lockwood. This will provide access to utilities and take some of the cost of road maintenance - providing benefit to that community.
- Mr. Northan is working on the Highlands Community Center/Fire District buildings and getting ready to go to bid. This project is slowly moving forward.
- Lyon County has communicated about moving forward with the collaborative Master Plan for drainage and flood mitigation between Lyon and Storey counties, and the Carson River Water Subconservancy, by building detention basins and capital improvements in their side of the Mark Twain area. Storey County will bring forward a request for the same at the next meeting. The County will then work with the Subconservancy for grant funding and other sources and means by which to build flood mitigation - in addition to Public Works culvert projects.
- County personnel are working on an assessment of the Lockwood Community Center building, looking at options such as replacing, upgrading, or moving the building. We will reach out to the people in Lockwood that use the facilities to see what they prefer. The County will work with the LCC, the GID, the Homeowners Association, the County Commission, and others to develop a plan. Funding will be reviewed with the Comptroller's Office to get this done in the next budget season.

**Vanessa Stephens, County Clerk:**

- On day three of early voting, there has been 24% turnout - including mail ballots.
- Early voting will take place all week - 8AM to 6PM in the Slammer. Saturday - 10PM to 2PM.
- Back in the Slammer next week, Monday thru Friday.
- The Clerk will also be at the Lockwood Fire Station tomorrow, 1PM to 4PM, collecting ballots.
- Any questions should be directed to the Clerk's Office.

## 7. BOARD COMMENT (No Action – No Public Comment)

None

**8. DISCUSSION/POSSIBLE ACTION:** Consideration and possible approval of Resolution No. 20-592 of the Board of Commissioners of Storey County, Nevada, requesting the Nevada Delegation to advance federal public lands legislation commonly referred to as the Truckee Meadows Public Lands Management Act to support conservation, recreation, and economic development in Washoe County.

Sparks Mayor Ed Lawson explained this is an important legislation for Sparks. It is anticipated that 50,000 thousand employees will be in Storey County – 80% living in the Reno/Sparks area. The plan is to grow Sparks to the east and put in a road aside USA Parkway – cutting the commute almost in half. This will take pressure off of I-80. This is a win-win for everyone and (Storey County's) support is appreciated. They will try to get the Lands Bill through after the first of the year.

County Manager Osborne commented it always a pleasure to work with the city of Sparks. What is planned for the east I-80 corridor is very complimentary to what we plan to do. We support the Lands Bill as well. Staff recommends approval of the Resolution. This is the practical way to address the traffic on I-80 – the process needed to widen the interstate would take 3 to 10 years, there is funding that would be difficult to sustain. It may happen one day but it doesn't address the immediate need.

Public Comment:

**Kris Thompson:** On behalf of Tahoe-Reno Industrial Center there is 120% full support of this plan by Mayor Lawson, the Sparks City Manager, and staff. They are great neighbors of TRI. What is being proposed is a natural build-out between Patrick, Sparks, and USA Parkway. This will be great for the Lockwood citizens – taking the "heat" off the chokepoint on I-80, reducing accidents and traffic. The County should support this 100%.

**Chairman McBride:** Storey County has always had a good working relationship with Sparks. Lands Bills can take a long time to get through Congress, but this is a really good proposal. This will benefit traffic coming from Reno, Sparks, and other areas going out to the Industrial Park as well as open up economic development in that area for the City of Sparks. This is about creating economic development and jobs for people living here. This is not seen as competition to Storey County - it complements the County.

**Vice-Chairman Carmona:** Looks forward to this road which will take some "heat off" the folks in Lockwood.

**Commissioner Gilman:** He has enjoyed working with Mayor Lawson for many years – he's a strong leader and visionary in Sparks. Everyone will benefit from the energy and foresight from the Mayor. Some people pushed for a connector through Sunny Hills to join TRI from another direction. This has not been supported as not being in the best interest or financially feasible. There is 100% support - this is a "win/win" for the community. 70 to 75% of Tesla employees come from north on I-80, we are looking at phenomenal results.

Public Comment: None



**Motion:** I, Jay Carmona, motion to approve Resolution No. 20-592 of the Board of Commissioners of Storey County, Nevada, requesting the Nevada Delegation to advance federal public lands legislation commonly referred to as the Truckee Meadows Public Lands Management Act to support conservation, recreation, and economic development in Washoe County, **Moved by:** Vice Chairman Carmona **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, (Summary: Yes=3)

**9. DISCUSSION/POSSIBLE ACTION:** Acceptance of Quit-Claim Deed No. NV-2020-002 from the United States of America to certain federal lands pursuant to the "Storey County Lands Act" (Title XXX, Subtitle A, Section 3009(d) of the Carl Levin and Howard P. 'Buck' McKeon National Defense Authorization Act for Fiscal Year 2015 [Public Law 113-291, 128 Stat. 3292, 3751-53], as amended by Section 1116(a) of the John D. Dingell, Jr. Conservation, Management and Recreation Act [Public Law No. 116-9, 133 Stat. 580, 620-21], "Conveyance of Federal Land, Storey County, Nevada", all right, title, and interest in and to the real property, accepting and reserving certain rights-of-ways, and all mineral and geothermal rights in and to the Federal land, and subject to valid existing rights, and certain V&T Railroad Co. Inc. right-of-way, as described in the enclosed exhibits hereto.

Mr. Osborne explained the Storey County Lands Act enacted in 2015 by Congress authorized properties in Virginia City, Gold Hill, and surrounding areas, to remove "cloud of title" between the County and the Federal Government (BLM). This item is the Quit Claim Deed from the Federal Government, quit claiming its ownership in this land - essentially stating they no longer own it. With approval of this action, the Quit Claim Deed(s) will be recorded by the County Recorder. Quit Claim deeds will be given to those affected Virginia City and Gold Hill property owners to have as part of their record of ownership. At no time did Storey County own someone's property. The Federal Government releases its claimed ownership - it is sent to the County, and the County releases its claimed ownership. It goes to the property owners - at no time the property owners lose their ownership. This action removes the Federal Government "clouded title". This does not involve any clouded title that may exist with other private properties; it does not affect mineral rights, only surface rights; it only affects the BLM in this area.

Mr. Osborne reviewed properties this does not affect such as the railroad and certain mining claims. There is one parcel in Mark Twain with a "clouded title" issue that is not affected by this item. Congressman Amodei and Senator Cortez-Masto have been very helpful addressing and identifying the issue which involves 5 or 6 properties. This should lead into another Lands Bill for clarification.

Commissioner Gilman: This is an incredibly complicated process. Everyone has been working overtime to make this happen - it is very important. Fortunately, our "folks" (Democrats and Republicans) in Washington are focused on getting this done and are working very hard. We are cautiously optimistic in getting this (Lands Bill) done.

Public Comment:

**Clay Mitchell, Virginia City resident:** Thank you for the work being done on this. It will smooth things out for real estate transactions and may have a positive effect on property values.

**Chariman McBride:** This has been a long process initiated by Dean Heller when he was in Congress. Congressman Amodei has finished it after multiple attempts. This is a good day in Storey County.

**Motion:** I, Jay Carmona, move for the acceptance of Quit-Claim Deed, **Action:** Approve, **Moved by:** Vice Chairman Carmona, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=3)

**10. DISCUSSION ONLY (No Action):** Northern Nevada regional economic development update from the Economic Development Authority of Western Nevada (EDAWN).

Mike Kazmierski, President of EDAWN, presented an economic development update for the region. Mr. Kazmierski reviewed EDAWN's Strategic Plan. He discussed the impact on the region from the Covid pandemic - including the impact on sales and use taxable sales, as well as on gaming and tourism. EDAWN's "Attraction Priorities" for the area include higher paying jobs, corporate headquarters, manufacturing and technology companies, joint entrepreneurial/attraction campaigns, and prospects from the bay area, as well as other areas. He also discussed community challenges, including affordable housing.

Mr. Kazmierski also discussed EDAWN's workforce program and reviewed 2020 Goals, including ecosystem support, tech attraction, and seed-fund investments.

Chairman McBride explained the Land's Bill had been approved earlier. Storey County has always worked well with the cities of Sparks and Reno - they will be good economic development partners for in that part of Storey County. With the pandemic, we're in a slow state - but things will get better

**11. DISCUSSION/POSSIBLE ACTION:** Consideration and possible approval of service components and pricing for various AT&T services supporting the Storey County Dispatch 911 system.

Dave Ballard, Communications Director, reviewed the pricing from AT&T for various services and upgrades in support of the 911 system. It is about \$60,000 per year for service, including technical support and new equipment. All equipment is new with the main equipment being stored at AT&T - with the benefit that AT&T has a tech on site in the event of a problem. This system provides more flexibility and includes a laptop that can be taken to other locations. This contract is by the year rather than paying huge chunk up front.

Commissioner Gilman: This supports what has been worked for in the County- upgrading services across the Board - including emergency support staff and 911. This is a dramatic upgrade for the health, safety, and welfare of our communities.

Mr. Ballard: This is a game-changer. If someone calls 911, the coordinates on their location will be received immediately. GPS coordinates will be "pinged" right there on the spot. Any video cameras at the location will be "popped open". It will also allow the public to text 911 and a camera phone can be accessed (with permission).

Vice Chairman Carmona: There are three priorities as a County - emergency response, fire and police, and public works. Glad to see we are keeping up with technology.

Public Comment:

**Nicole Barde**, Storey County resident: This is great. Will there be any training or informing of residents regarding (this system). It can be put on Facebook – but if it is not explained (people) will not know how to use it.

Mr. Ballard: Information will be put out on (the County's) social media. The majority (of this system) is not going to change for the public. Just open your phone and type 911 and your message. Items such as cameras, are things that (dispatch) will be able to run. Texts will come up on a screen, they can take over a camera and see what a person sees.

Commissioner Gilman suggested this information be provided at the County Manager's next community meetings.

**Corey Dalton**: E-911 is virtually transparent to the user. It is designed so that the person using 911 does not have to do or know anything about it – all information is received on the dispatch side. They are very trained in how E-911 functions – the features are built in.

Commissioner Gilman thanked Mr. Dalton for his information and noted that he has joined the Storey County community. With only about 4,000 people in the county, the Town Halls have proven to be most useful in providing information to residents.

Ms. Barde: Is coverage any better for cell phones in the areas like the Highlands?

Mr. Ballard: This has nothing to do with what the cell phone providers do. It takes a tower to provide better coverage. They are adding more. One benefit – sometimes you can't get a "bar" to talk, but a text can be sent. This is where there will be more opportunity to do things for (people) and find someone by text message. This is just another option – you can still call 911.

**Motion:** In accordance with recommendation by staff, I, Jay Carmona, move to approve the enclosed service components and pricing for various AT&T services supporting the Storey County Dispatch 911 system, **Action:** Approve, **Moved by:** Vice Chairman Carmona, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

**12. DISCUSSION/POSSIBLE ACTION:** Renewal of fiber circuit with AT&T at Storey County Jail Facility for a term of 3 years at the new lower negotiated rate of \$695.90 per month. The existing contract has expired and is currently billed at \$1075.56 per month.

Continued to November 2, 2020.

**13. DISCUSSION ONLY (No Action):** First Quarter 2020-2021 Budget vs Actual overview for Storey County.

On behalf of the Comptroller, Mr. Osborne reviewed the First Quarter Budget.

The County is at about 25% of revenues – at 25% of the year. Mr. Osborne discussed each department. The theme is to be cautiously optimistic on revenues. There is 25% for the first quarter of Tesla and the second quarter – payment missing which is being addressed.

With Department heads being cautious during these times, expenses are also about 25%. Mr. Osborne reviewed items that can be adjusted, including:

- Increases in insurance which will be reduced by "off-loading" cars that are no longer in service.
- Increased expenses in Emergency Management due to Covid will be covered by Cares Act funding.

On-going projects include:

- The Office 365 conversion.
- Sewer improvement projects in Virginia City and Gold Hill are part of the Enterprise Fund. This includes replacement of the water tanks and the 5 Mile waterline. This increase will come down with USDA funding. Important note: everything water and sewer in this fund is paid for by rate payers of Virginia City, Gold Hill, and Silver City. Not by residents of Mark Twain, Lockwood, Highlands, or TRI.

Mr. Osborne reviewed other Public Works projects that are on-going throughout the County. He also discussed future Capital Improvement Projects and funding.

An "infrastructure ordinance" is forthcoming from the Comptroller's Office. Certain items receiving infrastructure tax funds need to be in an ordinance.

Vice Chairman Carmona: Happy to hear we are still moving forward with projects in the different communities and showing taxpayers their money is working hard.

Chairman McBride commented departments are doing a great job keeping budgets "in tow". It upsets him to know that Tesla has not made their payment. Every business in the County, except Tesla, pays property taxes. There is a General Services agreement with Tesla - so if they paid the County for services rendered like public safety, and things like that. It gives him "heartburn" to hear Tesla has not paid the County. If (Tesla) continues on the track of not paying timely, the Board should bring Tesla in on a "show-cause" hearing on why their business license should not be suspended or revoked in the County. And maybe direct Community Development to suspend all inspections and "red tag" on-going projects. This is a bad habit Tesla has in the way it treats Storey County. It seems (the County) is always resubmitting invoices - they lose them, or it's the wrong email address, the person doesn't work there anymore. If the rest of the businesses don't pay their taxes, the business license is not renewed. Tesla should not be treated any differently.

Vice Chairman Carmona said he agrees with Chairman McBride. In the least there should be penalties or fees associated with the lack of payments.

Deputy District Attorney Keith Loomis commented that this item being deliberated is not on the agenda and suggested that it be on the next meeting agenda.

Chairman McBride: This was brought up in the budget and this is a discussion about someone who hasn't paid.

Mr. Loomis: It is associated with the budget - but it's what steps the County is taking to address that issue which is separate from the status of the budget.

Chairman McBride: Alright.

Mr. Osborne: He will work with "our folks" and address this at a future meeting.

#### **14. RECESS TO CONVENE AS THE FIRE PROTECTION DISTRICT BOARD**

**15. DISCUSSION ONLY (No Action):** First Quarter 2020-2021 Budget vs Actual overview for 474 Fire District.

Mr. Osborne: Revenue is about 25% for the 474 Fire District. There is also a payment due from Tesla. Expenses – salaries and benefits are also at 25%. Other items are under 25%, with items such as computer software over. Some items are purchases for the first quarter that will be re-captured later on. Chief Nevin has been successful in obtaining grants for some items.

Mr. Osborne also reviewed the Mutual Aid Fund which is over 25% due to fires. This will be reimbursed.

An agreement has been reached with the Firefighters Association for a 6% increase. The Fire Chief and Comptroller will work on this over the next coming months.

#### **16. RECESS TO CONVENE AS THE STOREY COUNTY WATER/SEWER BOARD**

**17. DISCUSSION ONLY (No Action):** First Quarter 2020-2021 Budget vs Actual overview for Storey County Water and Sewer Funds.

Mr. Osborne explained this is an enterprise fund for Virginia City, Gold Hill, and Silver City – an independent fund and system. Rates are determined by Farr West Engineering in amount to recapture and maintain the system. Revenues are about 25%. Expenses are also about 25%.

Chairman McBride: A lot of public works projects have been done – waterlines, sewer plant, water plant, storage tanks, the new treatment plant. A lot of money was borrowed for these projects. Only Virginia City, Gold Hill, and Silver City residents are billed. Although the rates from Rural Development have been extremely good – someone has suggested there is another way for these projects to be paid for, outside of the rate payers. As far as he knows, this can't be done. What is the strategy to get someone, other than rate payers, to pay for that?

#### **18. RECESS TO RECONVENE AS THE STOREY COUNTY BOARD OF COUNTY COMMISSIONERS**

**19. DISCUSSION/POSSIBLE ACTION:** Consideration and possible approval of Second Reading of Ordinance No 20-312, and ordinance amending Storey County Code Section 2.22.080(A) in chapter 2.22 County's List of Qualified Appraisers in order to better develop a list of appraisers qualified to conduct appraisals of real property owned by the County and offered for sale or lease by the board, to provide appraisals of real property proposed to be purchased by the County, and providing for other properly related matters.

Keith Loomis explained Storey County Code Section 2.22 requires the County to develop a list of appraisers. After checking the County, there were no appraisers in the County. Looking at Northern Nevada is too broad to be workable. This amendment proposes to focus more on appraisers having background in appraising historic properties and limits the area to Carson City and Lyon, Douglas, Washoe and Storey counties.

Public Comment: None

**Motion:** I, Jay Carmona, motion to approve the second reading of Ordinance No 20-312, an ordinance amending Storey County Code Section 2.22.080(A) in chapter 2.22 County's List of Qualified Appraisers in order to better develop a list of appraisers qualified to conduct appraisals of real property owned by the County and offered for sale or lease by the board proposed to be purchased by the County, and providing for other properly related matters, **Seconded by:** I, Jay Carmona, **Seconded by:** Chairman McBride, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=2)

## **20. DISCUSSION/POSSIBLE ACTION:** Approval of business license second readings:

Mr. Osborne on behalf of Community Development recommends approval of all licenses A through L.

- A. **Battle Born Tree Service LLC** - Out of County / 6301 US Hwy 50 E. ~ Carson City, NV
- B. **Haus Plumbing & Mechanical Corp.** - Contractor / 4641 Wedekind Rd. Ste. 2 ~ Sparks, NV
- C. **Ira Hansen & Sons Plumbing & Heating** - Contractor / 58 Hardy Dr. ~ Sparks, NV
- D. **Ixom Watercare Inc.** - Out of County / 3225 Hwy 22 N. ~ Dickinson, ND
- E. **Kforce Inc** - Out of County / 1001 E. Palm Ave. ~ Tampa, FL
- F. **Patti Engineering, Inc.** - Out of County / 2110 E. Walton Blvd Ste. A ~ Auburn Hills, MI
- G. **Red's Candies** - General / 68 S. C St. ~ Virginia City, NV
- H. **Reno-Tahoe Steel, Inc** - Contractor / 300 Morrill Ave. ~ Reno, NV
- I. **SBM Management Services Inc.** - Out of County / 5241 Arnold Ave. ~ McClellan, CA
- J. **Schauer Excavation Inc.** - Contractor / 4855 Joule St. Unit B-6 ~ Reno, NV
- K. **Capra Group, Inc.** - Contractor / 903 Clough Ave. ~ Columbus, MT
- L. **CM SRL** - Out of County / Italy

Public Comment: None

**Motion:** I move to approve the second reading of Business Licenses A through L, **Moved by:** Vice Chairman Carmona, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=3)

## **21. PUBLIC COMMENT (No Action)**

**Sam Toll, Gold Hill resident:** Great presentation by EDAWN. Regarding proposals on cutting water bills, the amount paid monthly to the Public Works Director pencils out to about \$9,000 per month. Mr. Toll suggested retiring Mike Nevin's contract and have Mr. Weizrbicki do that portion of the job. The savings could be passed along to the rate-payers. That's where he would start. He's sure there's a reason we can't, but to not have to borrow the money in the first place. He has been told there is money flowing from the Industrial Park - it would be great to use that money and not have to take out another credit card, regardless of how inexpensive the interest rates are.

**22. ADJOURNMENT OF ALL ACTIVE AND RECESSED BOARDS ON THE AGENDA**

The meeting was adjourned by the Chair at 11:50 AM

Respectfully submitted,

By: Vanessa Stephens  
Vanessa Stephens Clerk-Treasurer



## Storey County Board of County Commissioners Agenda Action Report

**Meeting date:** 12/15/2020

**Estimate of time required:** 5 min.

**Agenda:** Consent ☐ Regular agenda ☒ Public hearing required ☐

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1. **Title:** Approval of minutes for November 2, 2020

2. **Recommended motion:** Approve minutes as submitted.

3. **Prepared by:** Vanessa Stephens

**Department:** Clerk & Treasurer

**Telephone:** 775 847-0969

4. **Staff summary:** Minutes are attached.

5. **Supporting materials:** Attached.

6. **Fiscal impact:** N/A

Funds Available:

Fund:

\_\_\_\_ Comptroller

7. **Legal review required:** N/A

\_\_\_\_ District Attorney

8. **Reviewed by:**

☒ Department Head

Department Name: Clerk & Treasurer

\_\_\_\_ County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No. 5





# STOREY COUNTY BOARD OF COUNTY COMMISSIONERS MEETING

TUESDAY, NOVEMBER 2, 2020 10:00 A.M.

DISTRICT COURTROOM  
26 SOUTH B STREET, VIRGINIA CITY, NEVADA

## MINUTES

MARSHALL MCBRIDE  
CHAIRMAN

ANNE LANGER  
DISTRICT ATTORNEY

JAY CARMONA  
VICE-CHAIRMAN

LANCE GILMAN  
COMMISSIONER

VANESSA STEPHENS  
CLERK-TREASURER

**ROLL CALL via zoom:** Chairman McBride, Vice-Chairman Carmona, Commissioner Gilman, County Manager Austin Osborne, Clerk-Treasurer Vanessa Stephens, Deputy District Attorney Keith Loomis, Sheriff Antinoro, Comptroller Jennifer McCain, Fire Chief Jeff Nevin, Battalion Chief Jeremy Loncar, Community Relations Director Lara Mather, Planner Kathy Canfield, Recorder Marney Hansen-Martinez, Emergency Management Director Joe Curtis, Assessor Jana Seddon, Project Manager Mike Northan, Communications Director Dave Ballard, CARES Grant Administrator Honey Tapley, IT Director James Deane, Community Development Director Martin Azevedo, Human Resources Tobi Whitten, Senior Center Director Stacey York and Labor Relations Jeanne Greene.

**1. Call to order closed** session pursuant to NRS 241.030 for discussion of a request for medical leave of absence without pay per Article 39 of the Collective Bargaining Agreement between the Storey County Fire Protection District and the Storey County Fire Fighters' Association, IAFF Local 4227.

**2. CALL TO ORDER REGULAR MEETING AT 10:00 A.M.**  
Meeting was called to order by Chairman McBride at 10:00 A.M.

**3. PLEDGE OF ALLEGIANCE**  
Chairman McBride led the Pledge of Allegiance.

**4. DISCUSSION/POSSIBLE ACTION:** Approval of Agenda for November 2, 2020.

Public Comment: None

**Motion:** I move to approve the Agenda for November 2, 2020, **Action:** Approve, **Moved by:** Vice Chairman Carmona, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

## 5. CONSENT AGENDA:

- I. For possible action, approval of claims in the amount of \$1,072,783.46.
- II. For possible action, approval of business license first readings:
  - A. **Byers Industrial Services, LLC** - Contractor / 1100 Grant Ave. ~ Franklinville, NJ
  - B. **Encor Solar LLC** - Contractor / 3401 N. Thanksgiving Way #150 ~ Lehi, UT
  - C. **Geodis Logistics LLC** - Out of County / 7101 Executive Center Dr. Ste 333 ~ Brentwood, TN
  - D. **Raptors Live LLC** - General / 80 S. C St. ~ Virginia City, NV
  - E. **Sabic Innovative Plastics US LLC** - Out of County / 2500 City West Blvd. Ste. 100 ~ Houston, TX
  - F. **Southland Industries** - Contractor / 12131 Western Ave. ~ Garden Grove, CA
  - G. **Trivium Packaging USA Inc.** - General / 775 Waltham Way Ste 101 ~ McCarran, NV

Public Comment: None

**Motion:** I move to approve the Consent Agenda for November 2, 2020, **Action:** Approve, **Moved by:** Vice Chairman Carmona, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

## 6. PUBLIC COMMENT (No Action) None

## 7. DISCUSSION ONLY (No Action - No Public Comment): Committee/Staff Reports

### **Sheriff Antinoro:**

- Acknowledged the passing of Dale Turney - member of the Fraternal Order of Eagles, and the Clampers. Dale also did a lot at the Senior Center. Chairman McBride added that Dale was a long-time member of the Volunteer Fire Dept. Dale was a real asset to this community.

### **Mike Northan, Project Manager:**

- The Justice Court project at the Divide is proceeding well - slightly under budget and on schedule. Change orders being considered include a back-up generator, and solar-tube skylights for interior office space.
- Two qualified design/build teams have submitted proposals for the Depot project. Staff will meet to review and submit proposal at the next meeting. Both teams are ready to begin work immediately upon approval.
- Lumos & Associates have submitted proposal for engineering, construction, and administration services for Phase 1 of the Highlands Community Center. Lumos has also provided an engineer's estimate.
- Lumos & Associates also provided a proposal for design services of the new Visitors Center. This requires specialty design work centering around the Taylor Street retaining wall stabilization, as well as some elevation challenges.
- Mr. Northan, Tobi Whitten, and Lara Mather are scheduled for Title 6 compliance annual training presented by NDOT.

### **James Deane, IT Director:**

- The equipment move from the C Street location has been completed and relocated to the outdoor tower.
- Security updates are being applied to the main data center that will update Tyler and some web services. Some potential vulnerabilities are being addressed immediately.

- Sierra Electronics will be up tomorrow during elections to tie-in the dispatch center to the County network, and to tie-in the jail tower at the south end of town.

**Stacey York, Senior Center Director:**

- On November 11<sup>th</sup>, the Senior Center will hold a “drive-through” spaghetti feed lunch.
- Today starts an “opioid social awareness” campaign. Check the County website and social media for additional information.
- A blood drive will held November 5<sup>th</sup> in memory of Edna Rosso - 10AM to 5PM, Storey County Senior Center parking lot.

**Honey Tapley, Emergency Management:**

- Currently there are 22 applicants for small business grants. 20 approved; 2 pending.
- November 13<sup>th</sup> is the deadline for application.

**Martin Azevedo, Community Development Director:**

- The Tyler Program - encode program being implemented is going well. The plan review and inspection side are also going very well.

**Joe Curtis, Emergency Management Director:**

- From October 11<sup>th</sup> to 24<sup>th</sup>, Storey County had 6 Covid new cases. A total of 24. One case still hospitalized. Currently there are 4 active cases in the county. There has been no verification that a recent death in Storey County was from Covid.
- We continue to work closely with Carson City Health & Human Services and the Storey County School District on the planning and notification process. Notification has been received that there was one positive case enrolled in school.
- With the up-tick in cases in the area, there is increased testing - which has slowed down test results.
- Since March, the Quad-County has had 1,854 cases with 1,661 recovered, and 23 deaths.
- Development of vaccinations is looking like sometime early 2021.
- In the four-county region, the most prevalent exposures have been contact with confirmed Covid cases (53%), going to grocery or retail store (24%), working in health care field (12%), and attending/working in a school (11%). Lowest exposures are airports, international travel, and going to church.
- For Storey County, the primary reported exposures are grocery stores, eating in a restaurant, and going to church.
- Community testing is Monday, November 5<sup>th</sup> at Mark Twain Community Center; November 18<sup>th</sup> at Virginia City Senior Center. Both 2PM to 4PM. Flu shots are also available.
- There will be three test sites in December.
- Over the holiday weekend, two hand-sanitizer stations were vandalized. They will be replaced with new dispensers.

Commissioner Gilman thanked Mr. Curtis for the great job in this difficult undertaking.

**Kathy Canfield, Senior Planner:**

- Update on the RS2477 project/contract: All field work is complete and there is background information on a lot of roadways that are contractably qualified for the RS2477 definition. The next step is to have legal counsel review and go over formatting and language. Eventually this will be added to our GIS mapping for the County.
- At the Planning Commission meeting Thursday at 6PM (via zoom), USGS will give an update on the Highlands Water Study. Information for those wishing to attend is on the Storey County website.

**Jennifer McCain, Comptroller:**

- We are still working diligently on the audit and are on track to have the draft ready the first week of December.

**Fire Chief Jeff Nevin:**

- Sierra Electronics has started installing radio equipment in all fire department apparatus and got the hand-held programs.
- BLM is doing a project on Geiger Grade and the Highlands area. Any questions should be directed to the BLM field office in Carson City.

**Deputy District Attorney Keith Loomis:**

- Stericycle moved to intervene in the lawsuit brought by Mary Lou Wilson. The request was granted last week.

**County Manager Austin Osborne:**

- A "town hall" is scheduled in Lockwood on November 18<sup>th</sup>. This is a workshop for the community and to ask them what they would like to do for flood mitigation projects. There will be guests to discuss FEMA funding and other available resources to actually get some projects done.
- Tesla is current on all payments at this point.
- The Lockwood Senior Center collaboration is on-going with our team and the Rainbow Bend HOA. We are working with Stacey York to determine what (the Lockwood community) wants in terms of county facilities in that area.

**Vanessa Stephens, County Clerk:**

- Tomorrow being election day, early voting ended on Friday with a 55.4% turnout – early voters and mail ballots received.
- The four polling locations are: the Slammer; Mark Twain Community Center; Highlands Fire Station; and, Lockwood Fire Station. All open 7am to 7pm. This year, all polling locations are "vote centers" – any registered voter in Storey County can go to any polling location to vote.

**Mike Northan, on behalf of Jason Weizrbicki-Public Works Director:**

- Crews continue to work on drainage issues around town.
- The block wall modification at the Courthouse parking lot will be started after election day.
- Crack-sealing will be done in the Highlands, Virginia City, Six Mile Canyon, and Mark Twain areas as weather permits.

**8. BOARD COMMENT (No Action - No Public Comment)**

**Chairman McBride:** Announced the passing of another long-time resident of Virginia City, Mario Montez. Mario worked at the Delta Saloon for over 25 years; he helped out and worked at the Ponderosa, Mark Twain, and the Bucket of Blood saloons for the last several years.

**9. DISCUSSION/POSSIBLE ACTION:** Approval of Resolution No. 20-593 on the request by the Director of the State of Nevada Department of Business and Industry to approve the Findings of Fact pertaining to the issuance of industrial development revenue bonds in one or more issues in an aggregate amount not to exceed \$20,000,000 for the purpose of assisting in the financing or refinancing of a portion of the costs of (i) constructing, improving, and equipping a facility to be used for converting municipal solid waste into renewable fuel products located on an approximately 19.4-

acre site to be located at 3600 Peru Drive in the Tahoe-Reno Industrial Center, Storey County, Nevada and/or (ii) the improvements to and equipping of the facility used for preliminary sorting and processing of municipal solid waste located on an approximately 10.0-acre site at 350 Saddle Court in Mustang, Storey County, Nevada. The project will be owned by Fulcrum Sierra Holdings, LLC, and operated by Fulcrum BioEnergy, Inc. Approval of the Board of Finance is required pursuant to NRS 349.580(2).

Mr. Osborne introduced Terry Reynolds and Clay Hardman from the Department of Business and Industry.

Mr. Reynolds explained this is the sixth issue for Fulcrum BioEnergy to do improvements to their plant and to connect to solar energy and are pleased that (Fulcrum) has been able to progress with construction during this time, and they are back on schedule to begin operating their plant.

Commissioner Gilman said he is glad to see this coming to a close - it has been a work in progress for a long time. It is exciting for the State of Nevada and Storey County. He believes this is a first - actually converting trash into a jet fuel product. This is state-of-the-art and environmentally sensitive and is proud to see it come to a close.

Jeanne Benedetti, Fulcrum BioEnergy, commented she has been working at this for 13 years. This is an exciting, first-of-its kind project. We should start seeing feeder tests now where they are actually moving the feed stock and start the process through the feeder system. Activity will start being seen. Thank you for the consideration and patience through the years.

Chairman McBride: We're looking forward to seeing everything operational.

Public Comment: None

**Motion:** Based on the recommendation by staff, I, Jay Carmona, approve Resolution No. 20-593, on the request by the State of Nevada Department of Business and Industry to approve the Findings of Fact pertaining to the issuance of industrial development revenue bonds in one or more issues in an aggregate amount not to exceed \$20,000,000 for the purpose of assisting in the financing or refinancing of a portion of the costs of (i) constructing, improving, and equipping a facility to be used for converting municipal solid waste into renewable fuel products located on an approximately 19.4-acre site to be located at 3600 Peru Drive in the Tahoe-Reno Industrial Center, Storey County, Nevada and/or (ii) the improvements to and equipping of the facility used for preliminary sorting and processing of municipal solid waste located on an approximately 10.0-acre site at 350 Saddle Court in Mustang, Storey County, Nevada. The project will be owned by Fulcrum Sierra Holdings, LLC, and operated by Fulcrum BioEnergy, Inc. Approval of the Board of Finance is required pursuant to NRS 349.580(2), **Moved by:** Vice Chairman Carmona **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

**10. DISCUSSION/POSSIBLE ACTION:** Consideration and approval of Storey County Proclamation for Flood Awareness Week, November 14-22, 2019.

Senior Planner Kathy Canfield said this is for 2020. Staff has been working with the State and other local jurisdictions. The State has proclaimed the week of November 14<sup>th</sup> through 20<sup>th</sup>. As part of the

County's participation, it is requested that Storey County also do a proclamation recognizing Flood Awareness Week. Anyone interested can go to Nevada Flood.org – there is a lot of information available. Staff recommends approval of this proclamation.

Public Comment: None

**Motion:** I, Jay Carmona, move to approve Storey County Proclamation to recommend Flood Awareness Week for November 14th through the 20<sup>th</sup> of 2020, **Action:** Approve, **Moved by:** Vice Chairman Carmona, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=3)

**11. DISCUSSION/POSSIBLE ACTION:** Authorize and direct the County Manager and staff to collaborate with the Lockwood Community Corporation (LCC) board and Lockwood residents to establish a county maintenance and access easement on a portion of LCC-owned land connecting Canyon Way to the Canyon GID water tank and area wireless communications facilities. A final easement is subject to approval of the LCC board of directors and the Storey County Commissioners.

Austin Osborne explained the Lockwood Community Corporation (LCC) has expressed interest to have the County potentially take over ownership of an easement of a portion of the road from Canyon Way to where the Canyon GID water tank is located as well as a cell tower. This is similar to Peri Ranch Road easement – the road would still be owned by the LCC. This action is for direction for the Board to proceed forward with discussions with the LCC and the Canyon GID, and the community, and to come back to this Board with a potential easement.

Commissioner Gilman said he strongly supports this. This is the subject of potential liability. They have been looking at the wash-outs and maintenance of the road – the LCC has done their best to keep it in passable condition. This is a strong necessity for the Rainbow Bend and Lockwood communities.

Vice Chairman Carmona echoes Commissioner Gilman

Public Comment: None

Chairman McBride: Looking at this easement, with the tower and utilities that are there, the problem as he sees it – Storey County is not running any school buses, ambulances, or fire trucks over this. The Canyon GID utilizes this so the GID should be part of this conversation. He would like to see the LCC, the GID, and the County look at this together. Staff should be directed to include all parties.

Commissioner Gilman added there are a number of residential units that access that (road). Getting emergency vehicles to those residents is important.

Commissioner Carmona understands that 99% of the time this will be used by the County, but this is something that has been requested by the community. These projects, whether the County benefits or not, should move forward. With the County investing in the community, the taxpayers can see some benefit, even if not directly.

Chairman McBride does not disagree, but believes all parties utilizing this should be involved - the LCC, the GID, and the County. The County bearing all responsibility will give permission to other areas, like the Highlands, to request paving of privately-owned dirt roads. This opens "a can of worms" if (the County) is solely responsible for improvements on private property.

Commissioner Carmona commented regarding the Highlands, the two miles of Cartwright have been left alone for decades - he sees a little differently.

Chairman McBride: Cartwright is a paved road and the County has put funds into paving it over the last few years.

Commissioner Gilman: Thinks that participation of all parties should be considered as part of the negotiations but does not believe the project should be contingent on others participating.

Chair McBride: That's fair enough.

Mr. Osborne: The intent of this item was to just authorize staff to proceed with discussions on this potential project in the future. There is no action today to actually do this other than to collaborate with the partners, build the framework, and then consider Board action by the LCC and the Storey County Commissioners.

Chairman McBride: That's understood

**Motion:** I, Jay Carmona, authorize and direct the County Manager, and staff, to collaborate with Lockwood Community Corporation board, and Lockwood residents, to establish a County maintenance easement on a portion of the LCC-owned land connecting Canyon Way to the Canyon GID water tank and area wireless communication facilities. The final easement is subject to approval of the LCC Board of Directors and the Storey County Commissioners. Financial responsibility may be talked about and the LCC and the GID will participate in any potential outlay, **Action:** Approve, **Moved by:** Vice Chairman Carmona, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=3)

**12. DISCUSSION/POSSIBLE ACTION:** Authorize the County Manager and staff to begin implementation of the Mark Twain flood mitigation project in accordance with the Mark Twain/Dayton Valley Area Drainage Master Plan including applying for grant funding, developing proposed sustainable funding stream and Capital Improvement Plan updates, securing right-of-way from the BLM, consulting with private property owners, working cooperatively with Lyon County and the Carson Water Subconservancy District, and providing quarterly progress reports to the board. We work together to pool resources to be eligible for FEMA funding

Mr. Osborne explained that in 2018, the County did a comprehensive flood mitigation study in the Mark Twain, Dayton, and Six Mile Canyon areas. We are now implementing that study, collaborating with Lyon County, Carson Water Subconservancy District, and FEMA, working together to be eligible for FEMA funding. This would be to do things like flood retention downstream, drainages, culverts, bridges, and whatever necessary structures needed. Also, work with residents on right-of-ways and maintenance fees for drainages.

Commissioner Gilman: This is another great focus for the residents of Mark Twain.

Public Comment: None

**Motion:** I, Jay Carmona, motion to authorize the County Manager and staff to begin implementation of the Mark Twain Flood Mitigation Project in accordance with the Mark Twain/Dayton Valley Area Drainage Master Plan including applying for grant funding, developing proposed sustainable funding stream and Capital Improvement Plan updates, securing right-of-way from the BLM, consulting with private property owners, working cooperatively with Lyon County and the Carson Water Subconservancy District, and providing quarterly progress reports to the board, **Action:** Approve, **Moved by:** Vice Chairman Carmona, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

**13. DISCUSSION/POSSIBLE ACTION:** Consideration and possible approval of fiber circuit with AT&T at Storey County Jail Facility for a term of 3 years at the new lower negotiated rate of \$695.90 per month. The existing contract has expired and is currently billed at \$1075.56 per month. This only pertains to the existing fiber circuit, no new services, hardware costs or changes will be incurred

IT Director James Deane: The existing contract has expired. Pricing with AT&T has been reduced over the years with more and more fiber circuits in use. There is a cost reduction with a term of 3 years.

Chairman McBride: Since lighting up more fiber in Virginia City, has there been any indication of when or if it will start going into businesses or residential areas? There have been a lot of inquiries from businesses about going to fiber optic.

Mr. Deane: Nothing official, but the infrastructure does exist in town - it's just a matter of breaking off pairs and bringing into businesses. He believes they are looking more at the business aspect and asking for 2 to 3 year contract before providing the services. He does not think they are pushing much on the residential side - it's available but understands you have to sign a term contract.

Chair McBride: There have been a lot of inquiries from businesses - security cameras and credit card processing is pretty slow with existing systems.

Public Comment: None

Mr. Osborne said there are changes to the motion and there are budgetary considerations as well - this item will be put in the admin department for the rest of the year. Next year we will work with the Sheriff regarding this budget item. Mr. Osborne asked to amend the motion to authorize the County Manager to approve this contract pending District Attorney's office review and concurrence.

Chair McBride: The current contract is \$1,075 per month - wasn't this originally in the jail's budget? Is that why the new contract is in admin?

Mr. Osborne: That's correct. If moved to the Sheriff's budget, it would be an additional item - it would not be an additional item in the County over-all budget. Next year it will be rolled into the jail.



Chair McBride: Where was the \$1,075 budget item before?

Mr. Osborne: Not sure which one - but not the Sheriff's budget. This is changing budget-wise because the 911 center is being moved out of the jail. That will leave the jail exclusively the jail. Then budget clean-ups will be done. The 911 center and the jail will each have it's own budget.

**Motion:** I, Jay Carmona, motion to approve the approval of the three-year contract with AT&T for the fiber circuit at the Storey County jail facility at the re-negotiated rate of \$695.90 per month, allowing County Manager to approve pending District Attorney review of the contract, **Action:** Approve, **Moved by:** Vice Chairman Carmona, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

**14. DISCUSSION/POSSIBLE ACTION:** Consideration and possible approval of action regarding disposal of a walk-through body scanner/metal detector to be sold or donated to another law enforcement agency.

Sheriff Antinoro explained this scanner had been used in the past - at the present time it is not being used and the courts no longer want it. We are looking at ways to dispose of it - maybe through other courts or law enforcement agencies around the state or country.

Public Comment: None

**Motion:** I, Jay Carmona, move to approve the disposal or donation of the walk-through body scanner/metal detector, **Action:** Approve, **Moved by:** Vice Chairman Carmona, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

**15. DISCUSSION/POSSIBLE ACTION:** Consideration and possible approval to reimburse the Storey County Fire Protection District an amount not to exceed \$88,000.00, for the retrofit of a new ambulance. This cost is directly related to the COVID-19 Pandemic from March 1, 2020 through December 30, 2020. The funds would be reimbursed from Storey County allocation of CARES Act funds.

Lara Mather, Community Relations Coordinator, explained Storey County Fire Protection District has requested reimbursement in an amount not to exceed \$88,000 under CaresAct funding to purchase medical equipment directly related to the County's response to the Covid pandemic to be installed in a new ambulance. Funds are available in the CaresAct allotment and fall specifically under the Governor's guidelines.

Public Comment: None

**Motion:** I, Jay Carmona, move to approve reimbursement an amount not to exceed \$88,000.00, for the Storey County Fire Protection District for retrofit of a new ambulance. This cost is directly related to the COVID-19. The funds would be reimbursed from Storey County allocation of CaresAct funds upon receipt of all invoices and proof of payment by the Storey County Fire Protection District, **Action:** Approve, **Moved by:** Vice Chairman Carmona, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

**16. RECESS TO CONVENE AS THE FIRE PROTECTION DISTRICT BOARD**

**17. DISCUSSION/POSSIBLE ACTION:** Approval of a request for medical leave of absence without pay per Article 39 of the Collective Bargaining Agreement between the Storey County Fire Protection District and the Storey County Fire Fighters' Association, IAFF Local 4227.

Jeanne Greene explained a firefighter was injured in an off-duty accident. The Fire Chief and Human Resources Director are recommending that the Fire Board approve a six month leave of absence for this employee.

Public Comment: None

**Motion:** In accordance with the Fire Chief and HR Director, I, Jay Carmona, motion to approve a six-month medical leave of absence for a firefighter in conformance with Article 39 of the Collective Bargaining Agreement between the Storey County Fire Protection District and the Storey County Fire Fighters' Association, IAFF Local 4227, **Action:** Approve, **Moved by:** Vice Chairman Carmona, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=3)

**18. RECESS TO RECONVENE AS THE STOREY COUNTY BOARD OF COUNTY COMMISSIONERS**

**19. DISCUSSION/POSSIBLE ACTION:** Approval of business license second readings:

Mr. Osborne on behalf of Community Development recommends approval of all licenses A through F.

- A. Bighorn Glass and Window - Contractor / 3656 Research Way #35 ~ Carson City, NV
- B. Komatsu Americs Corp. - Out of County / 8770 W. Bryn Mawr Ave. Ste 100 ~ Chicago, IL
- C. Mountain Masonry - Contractor / 1839 Chaise Dr. ~ Carson City, NV
- D. Onsite Innovations, LLC - Out of County / 501 Fairmount Ave. Ste 302 ~ Towson, MD
- E. Comstock Pottery and Tile, LLC - General / 107 E. Washington ~ Virginia City, NV
- F. Conveyco Technologies, Inc. - Contractor / 47 Commerce Dr. ~ Bristol,

Public Comment: None

**Motion:** I move to approve the second reading of Business Licenses A through F, **Moved by:** Vice Chairman Carmona, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=3)

**20. PUBLIC COMMENT (No Action)**

**21. ADJOURNMENT OF ALL ACTIVE AND RECESSED BOARDS ON THE AGENDA**

The meeting was adjourned by the Chair at 11:05 AM

Respectfully submitted,

By: Vanessa Stephens  
Vanessa Stephens Clerk-Treasurer



## Storey County Board of County Commissioners Agenda Action Report

Meeting date: 12/15/2020

Estimate of time required: 5 min.

Agenda: Consent ☐ Regular agenda ☒ Public hearing required ☐

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1. **Title:** Approval of minutes for November 16, 2020

2. **Recommended motion:** Approve minutes as submitted.

3. **Prepared by:** Vanessa Stephens

**Department:** Clerk & Treasurer

**Telephone:** 775 847-0969

4. **Staff summary:** Minutes are attached.

5. **Supporting materials:** Attached.

6. **Fiscal impact:** N/A

Funds Available:

Fund:

\_\_\_\_ Comptroller

7. **Legal review required:** N/A

\_\_\_\_ District Attorney

8. **Reviewed by:**

☒ Department Head

Department Name: Clerk & Treasurer

\_\_\_\_ County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No. **6**



# STOREY COUNTY BOARD OF COUNTY COMMISSIONERS MEETING

11/16/2020 4:30 P.M.

26 SOUTH B STREET, VIRGINIA CITY, NEVADA

## MINUTES

MARSHALL MCBRIDE  
*CHAIRMAN*

ANNE LANGER  
*DISTRICT ATTORNEY*

JAY CARMONA  
*VICE-CHAIRMAN*

LANCE GILMAN  
*COMMISSIONER*

VANESSA STEPHENS  
*CLERK-TREASURER*

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Roll Call: Chairman McBride, Vice-Chairman Carmona, Commissioner Gilman, Clerk & Treasurer Vanessa Stephens, District Attorney Anne Langer, Community Relations Director Lara Mather and Sheriff Antinoro

1. **CALL TO ORDER REGULAR MEETING AT 4:30 P.M.**

The meeting was called to order by the Chair at 4:30pm

2. **PLEDGE OF ALLEGIANCE**

The Chair led those present in the Pledge of Allegiance

3. **DISCUSSION/FOR POSSIBLE ACTION:**

Approval of the Agenda for November 16, 2020

No public comment

**Motion:** I move to approve the Minutes for November 16, 2020, **Action:** Approve,  
**Moved by:** Vice Chairman Carmona, **Seconded by:** Commissioner Gilman, **Vote:**  
Motion carried by unanimous vote, (**Summary:** Yes=3)

4. **PUBLIC COMMENT (No Action)**

None

5. **DISCUSSION ONLY (No Action - No Public Comment): Committee/Staff Reports**

None

6. **BOARD COMMENT (No Action - No Public Comment)**

Vice-Chairman Carmona commented on a recent house fire in the Highlands and the quick response from the Fire Department.

7. **DISCUSSION/FOR POSSIBLE ACTION:**

Consideration and possible approval of the canvass of election results for the November 3, 2020 General Election held in and for Storey County, Nevada.

Clerk & Treasurer Vanessa Stephens thanked the everyone who was involved in the 2020 General Election process. The Statement of Vote was presented for approval with no clerical errors.

**Motion:** I move to approve the canvass of election results for the November 3, 2020 General Election held in and for Storey County, Nevada, **Action:** Approve, **Moved by:** Vice Chairman Carmona, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, **(Summary: Yes=3)**

8. **PUBLIC COMMENT (No Action)**

None

9. **ADJOURNMENT OF ALL ACTIVE AND RECESSED BOARDS ON THE AGENDA**

The meeting was adjourned by the call of the Chair at 4:35pm

Respectfully submitted,

By Vanessa Stephens  
Vanessa Stephens Clerk-Treasurer



## Storey County Board of County Commissioners Agenda Action Report

**Meeting date:** 12/15/2020

**Estimate of time required:** 0 min

**Agenda:** Consent ☒ Regular agenda ☐ Public hearing required ☐

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1. For possible action, approval of claims in the amount of \$1,765,792.04
2. **Recommended motion:** Approval of claims as submitted.

3. **Prepared by:** Cory Y. Wood

**Department:** Comptroller

**Telephone:** 775 847-1133

4. **Staff summary:** Please find attached the claims

5. **Supporting materials:** Attached

6. **Fiscal impact:**

Funds Available: NA

Fund: NA

\_\_NA\_\_ Comptroller

7. **Legal review required:**

\_NA\_ District Attorney

8. **Reviewed by:**

X Department Head

Department Name: Comptroller

\_\_\_\_ County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No. 7I



# Check Register

Packet: APPKT02482 - 2020-11-27 715 PERs Payment sl

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP Bank-AP Bank 405456	Public Employees Retirement	11/27/2020	EFT	0.00	46,643.81	10144

## Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	2	1	0.00	46,643.81
	2	1	0.00	46,643.81

Approved by the Storey County Board of Commissioners:

Chairman

Commissioner

Commissioner

Comptroller

Date

Treasurer

Date

**Fund Summary**

<b>Fund</b>	<b>Name</b>	<b>Period</b>	<b>Amount</b>
999	Pooled Cash Account	11/2020	46,643.81
			<u>46,643.81</u>





# Check Register

Packet: APPKT02481 - 2020-11-27 PR Payment sl

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP Bank-AP Bank						
405456	Public Employees Retirement	11/27/2020	EFT	0.00	86,698.50	10141
404869	SCSO EMPLOYEES ASSOCIATIO	11/27/2020	EFT	0.00	502.00	10142
404639	VOYA RETIREMENT INS	11/27/2020	EFT	0.00	7,854.50	10143
300003	AFLAC	11/27/2020	Regular	0.00	1,156.39	101302
300008	AFSCME Union	11/27/2020	Regular	0.00	584.15	101303
405519	Cigna Health and Life Insurance Cor	11/27/2020	Regular	0.00	7,388.86	101304
300001	Colonial Life & Accident	11/27/2020	Regular	0.00	103.38	101305
404704	DVM INSURANCE AGENCY	11/27/2020	Regular	0.00	87.32	101306
405264	FIDELITY SEC LIFE INS CO	11/27/2020	Regular	0.00	67.15	101307
300011	Nevada State Treasurer	11/27/2020	Regular	0.00	4.00	101308
103233	PUBLIC EMPLY RETIREMENT SYSTE	11/27/2020	Regular	0.00	303.56	101309
300010	State Collection & Disbursement Un	11/27/2020	Regular	0.00	213.43	101310
300006	Storey Co Fire Fighters Assoc	11/27/2020	Regular	0.00	1,300.00	101311
300005	Washington National Ins	11/27/2020	Regular	0.00	518.99	101312

## Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	19	11	0.00	11,727.23
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	6	3	0.00	95,055.00
	25	14	0.00	106,782.23

Approved by the Storey County Board of Commissioners:

Chairman

Commissioner

Commissioner

Comptroller

Date

Treasurer

Date

**Fund Summary**

<b>Fund</b>	<b>Name</b>	<b>Period</b>	<b>Amount</b>
999	Pooled Cash Account	11/2020	106,782.23
			<u>106,782.23</u>



# Vendor History Report

By Vendor Name

Posting Date Range 11/27/2020 - 11/27/2020  
Payment Date Range 11/27/2020 - 11/27/2020

Payable Number	Item Description	Description	Units	Price	Post Date	1099	Payment Number	Payment Date	Account Name	Amount	Shipping	Tax	Discount	Net	Payment
Vendor Set 01 - Storey County Vendors															
405424 - Optum Bank, Member FDC															
INV0013032	HSA Contributions	HSA Contributions	0.00	0.00	11/27/2020		DFT0000649	11/27/2020	Insurances	10,937.17	0.00	0.00	0.00	10,937.17	10,937.17
										10,837.17	0.00	0.00	0.00	10,837.17	10,837.17
										7,992.21					
											370.00				
											220.00				
											99.96				
											345.00				
											70.00				
											1,740.00				
INV0013033	HSA Contributions	HSA Contributions	0.00	0.00	11/27/2020		DFT0000650	11/27/2020	Insurances	100.00	0.00	0.00	0.00	100.00	100.00
										100.00					
Vendors: (1)										Total 01 - Storey County Vendors:	10,937.17	0.00	0.00	0.00	10,937.17
Vendors: (1)										Report Total:	10,937.17	0.00	0.00	0.00	10,937.17

Approved by the Storey County Board of Commissioners:

Chairman	Commissioner	Commissioner
Comptroller		Date
		11-25-2020
Treasurer		Date




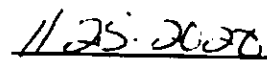
# Payroll Check Register Report Summary

Pay Period: 11/9/2020-11/22/2020

Packet: PRPKT00912 - 2020-11-27 Payroll sl  
Payroll Set: Storey County - 01

Type	Count	Amount
Regular Checks	3	8,085.66
Manual Checks	0	0.00
Reversals	0	0.00
Voided Checks	0	0.00
Direct Deposits	156	343,692.65
<b>Total</b>	<b>159</b>	<b>351,778.31</b>

Approved by the Storey County Board of Commissioners:

Chairman	Commissioner	Commissioner
		
Comptroller		Date
Treasurer		Date



# Check Register

Packet: APPKT02519 - 2020-12-04 AP Payments cw

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP Bank-AP Bank						
405902	Aeromix Systems, Inc	12/04/2020	EFT	0.00	124,050.00	10145
406043	Ahmad, Firdous	12/04/2020	Regular	0.00	5,000.00	101313
406035	All Aboard Railroad Gifts L.L. Co	12/04/2020	Regular	0.00	5,000.00	101314
405020	ALL COMSTOCK LLC	12/04/2020	Regular	0.00	4,000.00	101315
100135	ALSCO INC	12/04/2020	Regular	0.00	143.80	101316
405568	Anthony J Wren & Associates	12/04/2020	Regular	0.00	5,600.00	101317
403651	ARC HEALTH AND WELLNESS	12/04/2020	Regular	0.00	320.00	101318
99663	AT&T MOBILITY II LLC	12/04/2020	Regular	0.00	124.13	101319
406036	Baboulin, Pascal	12/04/2020	Regular	0.00	5,000.00	101320
406009	Bailey, Cheryl	12/04/2020	Regular	0.00	5,000.00	101321
101605	BERRY ENTERPRISES	12/04/2020	Regular	0.00	17,435.84	101322
405962	Blockchains	12/04/2020	Regular	0.00	75.24	101323
404634	BRANDON, RUSSELL D	12/04/2020	Regular	0.00	60.00	101324
405299	Branstetter, Rene	12/04/2020	Regular	0.00	1,000.00	101325
403671	BURRELL, SCOTT LEWIS	12/04/2020	Regular	0.00	27.00	101326
405759	C2M Media LLC	12/04/2020	Regular	0.00	575.00	101327
103298	CAL-NEVADA TOWING	12/04/2020	Regular	0.00	822.50	101328
404500	CARSON DODGE CHRYSLER INC	12/04/2020	Regular	0.00	81,000.00	101329
403635	CENTRAL SANITARY SUPPLY	12/04/2020	Regular	0.00	147.70	101330
405235	CHARTWELL STAFFING SERV	12/04/2020	Regular	0.00	5,230.20	101331
100505	CITY OF CARSON TREASURER	12/04/2020	Regular	0.00	30.00	101332
406028	Clarke, Kelly M	12/04/2020	Regular	0.00	5,000.00	101333
405134	CMC TIRE INC	12/04/2020	Regular	0.00	2,109.20	101334
403990	COMSTOCK CEMETERY FOUNDAT	12/04/2020	Regular	0.00	96.00	101335
99652	COMSTOCK CHRONICLE (VC)	12/04/2020	Regular	0.00	100.00	101336
404466	DAIHS USA INC	12/04/2020	Regular	0.00	378.35	101337
406010	Deitz Media & Marketing, LLC	12/04/2020	Regular	0.00	13,771.24	101338
406020	Ding, Tiejun	12/04/2020	Regular	0.00	5,000.00	101339
403576	DOMINION VOTING SYSTEMS Inc.	12/04/2020	Regular	0.00	346.91	101340
405986	Farr Construction Corporation	12/04/2020	Regular	0.00	198,182.10	101341
403216	FARR WEST ENGINEERING	12/04/2020	Regular	0.00	8,876.75	101342
406017	Felix, Alonso	12/04/2020	Regular	0.00	100.00	101343
101485	FERGUSON ENTERPRISES INC	12/04/2020	Regular	0.00	85.00	101344
403975	FERRELLGAS LP	12/04/2020	Regular	0.00	1,093.94	101345
405969	Fleetpride, INC	12/04/2020	Regular	0.00	1,924.40	101346
406001	Grant, Greg A	12/04/2020	Regular	0.00	5,000.00	101347
103470	GREAT BASIN TERMITE & PES	12/04/2020	Regular	0.00	130.00	101348
404394	GTP INVESTMENTS LLC	12/04/2020	Regular	0.00	684.29	101349
404778	HAT, LTD	12/04/2020	Regular	0.00	3,524.08	101350
403040	HENRY SCHEIN	12/04/2020	Regular	0.00	137.80	101351
405293	Highland Electric and Lighting LLC	12/04/2020	Regular	0.00	12,366.00	101352
406045	Hillebrand, Shella Marie	12/04/2020	Regular	0.00	5,000.00	101353
102564	HYDRAULIC INDUSTRIAL SERV	12/04/2020	Regular	0.00	32.09	101354
100978	INTERSTATE OIL CO	12/04/2020	Regular	0.00	2,122.71	101355
100885	IRON MOUNTAIN INFO MGT IN	12/04/2020	Regular	0.00	712.84	101356
403834	IT1 SOURCE LLC	12/04/2020	Regular	0.00	864.79	101357
103317	JBP LLC	12/04/2020	Regular	0.00	2,945.02	101358
405326	Jensen Enterprises Inc	12/04/2020	Regular	0.00	10,750.00	101359
403613	JNA CONSULTING GROUP LLC	12/04/2020	Regular	0.00	1,800.00	101360
406046	Kalivoda, Sarah	12/04/2020	Regular	0.00	500.00	101361
101040	L N CURTIS & SONS	12/04/2020	Regular	0.00	218.00	101362
404356	LANGUAGE LINE SERVICES IN	12/04/2020	Regular	0.00	13.80	101363
404091	LEWIS, DEBORAH PRINCE	12/04/2020	Regular	0.00	600.00	101364
101030	LIFE-ASSIST INC	12/04/2020	Regular	0.00	1,599.16	101365

## Check Register

Packet: APPKT02519-2020-12-04 AP Payments cw

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
404102	LIQUID BLUE EVENTS LLC	12/04/2020	Regular	0.00	2,300.00	101366
404102	LIQUID BLUE EVENTS LLC	12/04/2020	Regular	0.00	903.35	101367
405077	MACKAY MANSION	12/04/2020	Regular	0.00	58.50	101368
405032	MCNUTT, BRITTANI	12/04/2020	Regular	0.00	440.53	101369
405999	Mercado, Sianeth	12/04/2020	Regular	0.00	5,000.00	101370
406049	Meridian Surveying & Mapping, Inc.	12/04/2020	Regular	0.00	4,250.00	101371
102857	MICHAEL HOHL MOTOR CO	12/04/2020	Regular	0.00	127.53	101372
403629	MIGAN, TAMARA	12/04/2020	Regular	0.00	1,099.45	101373
406050	Moore, Kimber	12/04/2020	Regular	0.00	280.00	101374
406021	Mountain Time LLC	12/04/2020	Regular	0.00	10,000.00	101375
101226	NEV COMPTROLLER	12/04/2020	Regular	0.00	383.00	101376
101226	NEV COMPTROLLER	12/04/2020	Regular	0.00	14,143.50	101377
101269	NEVADA LEGAL SERVICE INC	12/04/2020	Regular	0.00	1,015.00	101378
404357	NEVADA OCCUPATIONAL HLTH	12/04/2020	Regular	0.00	480.00	101379
406019	Nguyen, Khanh	12/04/2020	Regular	0.00	5,000.00	101380
404163	NORTON CONSULTING LLC	12/04/2020	Regular	0.00	910.00	101381
405127	O'REILLY AUTO ENTERPRISES LLC	12/04/2020	Regular	0.00	316.42	101382
404870	OSBORNE, JOAN	12/04/2020	Regular	0.00	4,785.00	101383
406023	Owens, Michael G.	12/04/2020	Regular	0.00	10,000.00	101384
405996	Patane, Dianna Michele	12/04/2020	Regular	0.00	500.00	101385
405277	Patrick McNamee	12/04/2020	Regular	0.00	10,000.00	101386
101825	PETERBILT TRUCK PARTS & E	12/04/2020	Regular	0.00	140.68	101387
403895	PETRINI, ANGELO D	12/04/2020	Regular	0.00	31.50	101388
101435	PITNEY BOWES GLOBAL (LEA)	12/04/2020	Regular	0.00	165.12	101389
404797	PYROGUYS, INC	12/04/2020	Regular	0.00	7,500.00	101390
404398	RAD STRATEGIES INC	12/04/2020	Regular	0.00	4,500.00	101391
404398	RAD STRATEGIES INC	12/04/2020	Regular	0.00	6,750.00	101392
404398	RAD STRATEGIES INC	12/04/2020	Regular	0.00	9,020.00	101393
402937	RAY MORGAN CO INC (CA)	12/04/2020	Regular	0.00	623.70	101394
101515	RENO GAZETTE-JOURNAL	12/04/2020	Regular	0.00	1,447.50	101395
101369	SAFEGUARD WEB & GRAPHICS	12/04/2020	Regular	0.00	1,120.26	101396
406024	Searer, Boyd	12/04/2020	Regular	0.00	5,000.00	101397
405975	Shaheen Beauchamp Builders, LLC	12/04/2020	Regular	0.00	114,266.00	101398
405081	SHERMARK DISTRIBUTORS INC	12/04/2020	Regular	0.00	328.12	101399
102462	SIERRA ENVIRONMENTAL MONITOR	12/04/2020	Regular	0.00	262.00	101400
404862	SILVER QUEEN SISTERS, INC	12/04/2020	Regular	0.00	5,000.00	101401
103267	SILVER STATE INDUSTRIES	12/04/2020	Regular	0.00	525.00	101402
405122	SIMENTAL, RUDY	12/04/2020	Regular	0.00	150.00	101403
406037	Sober, Alexia	12/04/2020	Regular	0.00	5,000.00	101404
403234	SPALLONE, DOMINIC J III	12/04/2020	Regular	0.00	36.50	101405
101717	ST CO SCHOOL DISTRICT	12/04/2020	Regular	0.00	250.00	101406
101717	ST CO SCHOOL DISTRICT	12/04/2020	Regular	0.00	308,458.53	101407
101726	ST CO SENIOR CENTER(VC)	12/04/2020	Regular	0.00	26,291.72	101408
102441	ST CO SHERIFF	12/04/2020	Regular	0.00	100.00	101409
101745	ST CO WATER SYSTEM	12/04/2020	Regular	0.00	3,124.94	101410
404871	STAR2STAR COMMUNICATIONS, LLC	12/04/2020	Regular	0.00	2,461.30	101411
101229	State of Nevada	12/04/2020	Regular	0.00	2,970.00	101412
403892	SUN PEAK ENTERPRISES	12/04/2020	Regular	0.00	5,096.00	101413
406044	Taormina, Saralyn	12/04/2020	Regular	0.00	5,000.00	101414
404582	TRUCKEE MEADOWS FIRE PROT	12/04/2020	Regular	0.00	20,000.00	101415
405112	TYLER TECHNOLOGIES, INC	12/04/2020	Regular	0.00	46,975.37	101416
403728	UNITED SITE SERVICES OF NEVADA	12/04/2020	Regular	0.00	511.32	101417
404522	UNIVERSITY OF CHICAGO	12/04/2020	Regular	0.00	618.58	101418
405479	US Imaging Inc	12/04/2020	Regular	0.00	5,362.00	101419
101845	US POSTOFFICE (VC)	12/04/2020	Regular	0.00	200.00	101420
405735	VC Tours LLC	12/04/2020	Regular	0.00	111.00	101421
403983	VCTC	12/04/2020	Regular	0.00	69.99	101422
404335	VIDEO VELOCITY	12/04/2020	Regular	0.00	5,000.00	101423
403894	VIRGINIA & TRUCKEE RR CO, INC.	12/04/2020	Regular	0.00	10,000.00	101424
402820	WALKER & ASSOCIATES	12/04/2020	Regular	0.00	4,166.00	101425
405574	Washoe County Forensic Science Div	12/04/2020	Regular	0.00	657.00	101426

## Check Register


Packet: APPKT02519-2020-12-04 AP Payments cw

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
103237	WESTERN ENVIRONMENTAL LAB	12/04/2020	Regular	0.00	50.75	101427
101920	WESTERN NEVADA SUPPLY CO	12/04/2020	Regular	0.00	177.34	101428
406040	Whalin, Marcella & Melroy, Paul	12/04/2020	Regular	0.00	5,000.00	101429
406026	Zheng, Yingzi	12/04/2020	Regular	0.00	5,000.00	101430
404295	WELLS ONE COMMERCIAL CARD	12/04/2020	Bank Draft	0.00	11,434.14	DFT0000660

## Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	179	118	0.00	1,114,166.38
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	25	1	0.00	11,434.14
EFT's	1	1	0.00	124,050.00
	205	120	0.00	1,249,650.52

Approved by the Storey County Board of Commissioners:

Chairman	Commissioner	Commissioner
		
Comptroller		12.3.2020
		Date
Treasurer		
		Date

**Fund Summary**

<b>Fund</b>	<b>Name</b>	<b>Period</b>	<b>Amount</b>
999	Pooled Cash Account	12/2020	1,249,650.52
			<u>1,249,650.52</u>





## Storey County Board of County Commissioners Agenda Action Report

Meeting date: 12-15-2020

Estimate of time required: 0 - 5

Agenda: Consent ☒ Regular agenda ☐ Public hearing required ☐

---

1. Title: Business License First Readings -- Approval

2. **Recommended motion:** None required (if approved as part of the Consent Agenda) I move to approve all first readings (if removed from consent agenda by request).

3. Prepared by: Ashley Mead

Department: Community Development

Telephone: 847-0966

4. **Staff summary:** First readings of submitted business license applications are normally approved on the consent agenda. The applications are then submitted at the next Commissioner's meeting for approval.

5. **Supporting materials:** See attached Agenda Letter

6. **Fiscal impact:**

Funds Available:

Fund:

\_\_\_\_ Comptroller

7. **Legal review required:**

\_\_\_\_ District Attorney

8. **Reviewed by:**

☒

Department Head

Department Name: Community Development

☒

County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐

Approved

☐

Approved with Modifications

☐

Denied

☐

Continued

Agenda Item No. 7 II

# Storey County Community Development

110 Toll Road ~ Gold Hill Divide  
P O Box 526 ~ Virginia City NV 89440



(775) 847-0966 ~ Fax (775) 847-0935  
CommunityDevelopment@storeycounty.org

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To: Vanessa Stephens, Clerk's office  
Austin Osborne, County Manager

**December 7, 2020**  
Via Email

Fr: Ashley Mead

Please add the following item(s) to the **December 15, 2020**

COMMISSIONERS Consent Agenda:

## **LICENSING BOARD FIRST READINGS:**

**A. Evo Electric LLC – Out of County / 4871 Ravello Dr. ~ Sparks, NV**

Ec: Community Development  
Commissioner's Office

Planning Department  
Comptroller's Office

Sheriff's Office



## Storey County Board of County Commissioners Agenda Action Report

Meeting date: December 15, 2020

Estimate of time required:

Agenda: Consent ☒ Regular agenda ☐ Public hearing required ☐

1. **Title:** Discussion/Possible Action. Update to Storey County Administrative Policies and Procedures including policies: 020 – Computer Workstation; 022 – PC Care & Other Computer Equipment; 023 – Misuse and Abuse of IT Resources; as well as Storey County Human Resources Policy 221 – Telecommuting.

2. **Recommended motion:** Based on the recommendation by staff and in conformance with the Storey County Administrative Policies and Procedures, I (Commissioner) motion to approve the amendments to Storey County Administrative Policies and Procedures including policies: 020 – Computer Workstation; 022 – PC Care & Other Computer Equipment; 023 – Misuse and Abuse of IT Resources; as well as Storey County Human Resources Policy 221 – Telecommuting.

3. **Prepared by:** Tobi Whitten

**Department:** Human Resources

**Telephone:** 775-847-0968

4. **Staff summary:** The purpose of the Storey County Administrative Policies and Procedures is to establish authority to implement and manage the personnel program on a consistent basis. These policies and procedures require that review and necessary updates occur every five years or otherwise as needed.

5. **Supporting materials:** Enclosures: Storey County Administrative Policies 020, 022, and 023 and Storey County Human Resources Policy 221.

6. **Fiscal impact:** None

Funds Available:

Fund:

\_\_\_\_ Comptroller

7. **Legal review required:**

\_\_\_\_ District Attorney

8. **Reviewed by:**

☒ Department Head

Department Name: Human Resources

\_\_\_\_ County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved

☐ Approved with Modifications

☐ Denied

☐ Continued

Agenda Item No. 7 III

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**STOREY COUNTY ADMINISTRATIVE  
POLICIES AND PROCEDURES**

**NUMBER:** 020  
**EFFECTIVE DATE:** 12/15/09  
**REVISED:** 04/17/18  
01/13/20  
12/15/20  
**AUTHORITY:** BOC  
**COUNTY MANAGER:** AO

**SUBJECT: COMPUTER WORKSTATION POLICY - Use of IT Resources**

---

- I. **PURPOSE:** To establish and outline procedures and policies regarding Personal Computers. The term personal computer includes, but is not limited to, laptops, desktops, tablets, phones, and other county owned computer related equipment.

Computers, network systems, and other technologies offer powerful tools for creating, communicating, and managing data, and for a host of other activities. Taxpayers and other groups providing sources of funding that support information technology resources within Storey County expect that these assets will be used in support of the county's mission of public service. The County and its constituents demand that information technology resources at Storey County will be used in a lawful and purposeful manner. This policy has been developed to provide assurance to everyone that Storey County will adhere to the high standards which the commissioners expect from all staff and personnel. This policy is applicable for personal computers used on county property or an alternative site if the employee is telecommuting or working off-site (employee must complete and sign a remote equipment agreement).

- II. **POLICY:** To govern the acquisition and use of personal computers and software within Storey County.

Unless otherwise specified in this policy, use of Storey County information technology resources is restricted to purposes related to the county's mission of public service. Eligible individuals are provided access in order to support their duties as employees, official county business, and other county-sanctioned activities. Individuals may not share or transfer to others any county account information including network IDs, passwords, or other access codes that could allow unauthorized access to county information technology resources.

Storey County technology resources may not be used in a manner that violates policy, for private commercial activities, for personal private gain, or for political campaigning and similar activities that are inconsistent with the county's tax-exempt status. Employees must not utilize internal technology for union purposes unless specifically within a collective bargaining agreement or otherwise allowed by NRS 288.

Incidental personal use is an accepted and appropriate benefit of being associated with Storey County's rich technology environment. Appropriate incidental personal use of technology resources does not result in any measurable cost to the county, and benefits the

county by allowing personnel to avoid needless inconvenience. Incidental personal use must adhere to all applicable county policies, ordinances and specific departmental policy. Under no circumstances may incidental personal use involve violations of the law, violations of policies, interfere with the fulfillment of an employee's county responsibilities, or adversely impact or conflict with activities supporting the mission of the county.

Incidental use includes occasionally checking a personal email account personal on-line banking, and other personal activities that does not impact your work flow or place burdens on County resources. This policy hereby advises that county computer workstations should not be considered secure, from the standpoint that personal information may be stored and accessed at a later time on the computer workstation or IT network system.

### **III. PROCEDURE:**

This policy applies to all personal computers used in the conduct of Storey County business.

#### **A. SECURITY:**

1. Remote access to Storey County computers will provide for some security arrangement. Such security could include the following:
  - a. Dial-back Modems.
  - b. Password Protected Communications Software.
  - c. Data Encryption.
  - d. Disk Directory Access Control.
  - e. VPN connection
2. All submitted departmental requests for remote telephone line access or remote internet access to Storey County computers must be approved in writing by the IT Director.
3. Department heads will provide for physical security and/or software protection for those computers which contain confidential data. This includes, but is not limited to, maintaining at a minimum, password protection for any and all access, and providing reasonable physical security during non-business hours, such as locking doors or securing computers in a locking cabinet.

#### **B. REMOTE ACCESS:**

Remote Access to non-Storey County computers by Storey County employees using Storey County equipment will be for business purposes only. The access to bulletin boards, websites, or peer-to-peer networks for the purpose of playing games or downloading software is prohibited.

#### **C. DATA BASE BACKUP:**

Provisions will be made the department head to perform data base backup on a regular basis. The standard of performance will be based on their respective requirements. Additionally, departmental provisions will be made for the physical security of backup media. The IT Department will assist in setting up the initial procedures, but someone from each department should be designated for oversight on the backup process.

D. **COPYING SOFTWARE/PROGRAMS:**

1. The copying of any software, which is not properly licensed to Storey County onto a Storey County machine, is prohibited. Additionally, the installation of games, shareware or public domain software on a Storey County machine is prohibited. Free plug-in-software, or software used to view media files like QuickTime, Windows Media Player, Google Earth, Adobe Acrobat Reader, and search engines are acceptable unless specifically listed as prohibited or a security hazard by the IT Department. Requests for software and installation of software must be approved by the Department Head and the IT Director.
2. The copying of any Storey County purchased (licensed) software onto a non-Storey County personal computer without prior written IT Department authorization is prohibited.
3. No programs from computers outside Storey County may be copied onto Storey County machines without the approval of the department head and the IT Director. The IT Department must examine the data or programs to eliminate possible introduction of any virus or malware into the Storey County system. The IT Director may for any reason require the proposed introduction of programs to be reviewed and approved by the County Manager or the Administrative Officer.
4. All authorized computer software is to be itemized on the Personal Computer System Inventory Check List. It is the responsibility of the department head to update and forward the checklist to the IT Department when applicable.

E. **REPAIRS:**

In order to prevent the compromise of Storey County data, all machines sent to an outside company for repairs will have their hard disks removed or erased prior to leaving Storey County premises. Erasure of the hard disks must be approved by the department head and the IT Director. This will only include specialized hardware that the IT Department is not able to repair in-house. In general, all computer-related repairs will be handled by the IT Department.

F. **RESPONSIBILITIES:**

1. The department head will be responsible for the planning and cost justification regarding the acquisition of personal computers and software for use by their personnel. These needs will be submitted to the IT Director for review and approval.
2. The department head will be responsible for the management and utilization of assigned personal computers, including both internal and external peripheral equipment. The "fixed assets" records will be maintained for the county through the IT Department.
3. EmployeesThe department head will be responsible for the use and protection of Storey County confidential data.
4. The employeesdepartment head will be responsible for the care and use of end user computing items under their control including hardware, software, data communications and databases.
- 4.5. The department head will have ultimate responsibility for items #3 and #4 above, within their respective department.

G. **DISCIPLINE:** Any department head or employee violating this policy is subject to appropriate disciplinary action.

IV. **RESPONSIBILITY FOR REVIEW:** This policy will be reviewed on an annual basis or as needed by the Information Technology Director and Administrative Officer or HR Director.

DRAFT

**STOREY COUNTY ADMINISTRATIVE  
POLICIES AND PROCEDURES**

**NUMBER:** 022  
**EFFECTIVE DATE:** 12/01/09  
**REVISED:** 04/17/18  
01/13/20  
12/15/20  
**AUTHORITY:** BOC  
**COUNTY MANAGER:** AO

**SUBJECT: PC CARE AND OTHER COMPUTER EQUIPMENT**

- I. PURPOSE/POLICY:** To inform and remind all employees of the proper care regarding PCs and other Computer equipment. This policy is applicable to the county PC's and other computer equipment used on county property or an alternative site if the employee is telecommuting or working off-site (employee must complete and sign a remote equipment agreement). The term personal computer includes, but is not limited to, laptops, desktops, tablets, phones, and other county owned computer related equipment.
- II. PROCEDURE:**
- A. Static electricity can cause serious damage to computer equipment. Static guard can be applied to the carpet around a computer to reduce or eliminate static buildup and possible damage to the computer. If an employee is experiencing a static electricity problem it is their responsibility to notify the IT department.
  - B. Surge protectors and/or universal power supply: Only a computer and its associated equipment (screen, keyboard, speakers, etc., but NOT including laser printer) may be co-located on the same surge protector or universal power supply (e.g., "power supply"). Non-computer items including calculators, pencil sharpeners, and desktop lamps may also be co-located on the same surge protector or universal power supply. High energy items such as space heaters, coffee pots, laser printers, microwaves, refrigerators, large display televisions, etc. MUST NOT be co-located with the computer on the same surge protector or universal power supply.  
  
Co-locating computers and high energy items into the same surge protector or universal power supply may result in SERIOUS DAMAGE, costly repairs, loss of data, and safety hazards. The employee must contact the IT department if it is unclear if an item may or may not be co-located in this manner.
  - C. Protect Your Computer: Keep clear all vents to the computer and related peripheral equipment such as, but not limited to monitor or scanner.
  - D. Plants: No plant may be placed upon a computer or upon a shelf, cabinet, or table which is above a computer. Other items which are prohibited from being placed as



such include coffee pots, drinks of any kind, water softener equipment, fish bowls, and any other item involving water or liquid.

- III. RESPONSIBILITY FOR REVIEW:** This policy will be reviewed on an annual basis or as needed by the Information Technology Director and Administrative Officer or HR Director.

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**STOREY COUNTY ADMINISTRATIVE  
POLICIES AND PROCEDURES**

**NUMBER:** 023  
**EFFECTIVE DATE:** 12/15/09  
**REVISED:** 04/17/18  
01/13/20  
12/15/20  
**AUTHORITY:** BOC  
**COUNTY MANAGER:** AO

**SUBJECT: MISUSE AND ABUSE OF INFORMATION TECHNOLOGY RESOURCES**

---

**I. PURPOSE/POLICY:** Reporting and fair resolution of claims of abuse or misuse of technology resources are integral to maintaining a safe technological environment in which county work is performed. Storey County will handle misuse and abuse of information technology resources in accordance with county policy, ordinances, memoranda of use and all other written documentation by individual departments and as approved by commissioners. Violations of this policy by any employee may lead to disciplinary action, up to and including termination and/or appropriate legal action. This policy is applicable to the use of county technology resources on county property or an alternative site if the employee is telecommuting or working off-site (employee must complete and sign a remote equipment agreement).

**II. PROCEDURE:**

A. Accessing adult content websites, social media, and other adult content media is strictly prohibited.

B. Instant Messaging or IM and accessing social media, except as related to county business, are also prohibited unless specifically authorized by the department head or supervisor.

C. Streaming audio or video from sites like XM Radio, Sirius, Pandora, Facebook, and YouTube is prohibited, unless specifically authorized by the department head and IT Director, and subject to authorization by the County Manager or Administrative Officer.

D. Physical abuse of computer hardware, such as smacking, hitting, dropping, throwing or kicking is prohibited.

E. Copying, distributing, or removal of software or information from Storey County computers is STRICTLY prohibited unless specific and documented authorization is provided by the elected official, department head, and IT Director. The regular creation and deletion of working documents, emails, or other non-critical business data is not applicable.

- III. RESPONSIBILITY FOR REVIEW:** This policy will be reviewed on an annual basis or as needed by the Information Technology Director and Administrative Officer or HR Director.

DRAFT

**STOREY COUNTY ADMINISTRATIVE  
POLICIES AND PROCEDURES**

**NUMBER:** 221  
**EFFECTIVE DATE:** 08-03-10  
**REVISED:** 12-05-17  
12-15-20  
**AUTHORITY:** BOC  
**COUNTY MANAGER:** AOA

**SUBJECT: Telecommuting**

---

**I. Purpose**

The purpose of this policy is to define the telecommuting program of the employer and the guidelines under which it will operate. Telecommuting is defined as working at an alternate worksite that is away from the main or primary worksite typically used by the employer. Telecommuting is a mutually agreed upon alternative work location between the telecommuting employee and employer. Telecommunicating is not an employee benefit, but rather a work alternative or possible accommodation based upon the job content, satisfactory work performance, and work requirements of the department and employer.

**II. Scope**

The policy applies to all employees, supervisors, and managers who are approved to telecommute as a work alternative. All employees, supervisors, managers, and department heads must be familiar with the contents of this policy.

**A. Requesting Permission to Telecommute**

An employee who wishes to request a telecommuting arrangement shall submit a written request for approval to his/her supervisor. The form shall be approved by the appropriate department head with concurrence of the HR Administrative Officer/Personnel Director before employee may telecommute. Employees requesting telecommuting as an ADA accommodation shall make such requests to their supervisor and the ADA coordinator (see Policy 205).

**B. Employee Rights and Responsibilities**

1. Except as specified in this policy or agreed to in the individual telecommuting agreement signed by the employee, employee rights and responsibilities are not affected by participating in telecommuting. An employee's compensation, benefits, and expected total number of hours worked will not change regardless of work location.
2. No benefits provided by employer are enhanced or abridged by the implementation of a telecommuting agreement. All forms of telecommuting imply an employee-employer relationship. The employee is expected to adhere to all of the same policies, regulations, and performance expectations established for all employees of employer.
3. Telecommuting employees must keep their supervisor informed of progress on assignments worked on at the alternative worksite, including any problems they may experience while telecommuting. The employee must generate a written synopsis of activities and accomplishments for the workday in a prescribed format. Methods of planning and monitoring the work shall be at the discretion of the supervisor, department head, and/or employer.

4. Office needs will take precedence over telecommute days. An employee must forgo telecommuting if needed in the office on the regularly scheduled telecommute day.
5. The employee is responsible for providing an appropriate workspace, including all necessary equipment to perform their normal job functions unless otherwise stated in the written agreement. Requests for other office equipment, such as furniture, etc., shall be considered at the discretion of the department head, the IIR Director, and the Comptroller regardless of the cost of such items. Equipment supplied by employer is to be used for business purposes only. Any additional financial burden resulting from the telecommuting arrangement is solely the responsibility of the employee unless the arrangement is identified as the ADA reasonable accommodation in which case, the situation will be addressed individually.
- 5.6. The employee is required to complete and sign a remote equipment agreement. The equipment must be immediately returned upon conclusion of the telecommuting agreement, resignation or termination of the employee or at any other time upon request of the employer. The employee is responsible for the reasonable care and use of the county equipment. The employee may be personally liable for the repair and/or replacement costs of any equipment damaged due to misuse or abuse of the equipment. Disciplinary action may be imposed for misuse or abuse of equipment.
- 6.7. Telecommuting is not intended to serve as a substitute for child or adult care. If children or adults, in need of primary care, are in the alternate work location during employees' work hours, some other individual must be present to provide care.

#### **C. Employer Rights and Responsibilities**

1. Participation in telecommuting agreement is at the sole discretion of the employer. Except as specified in this policy or agreed to in the individual telecommuting agreement, employer rights are not affected by an employee's participation in telecommuting.
2. The employer will determine the methods of planning, monitoring, receiving, and reporting the employee's activity and accomplishment. Employer must manage the work of employees in their area of responsibility and assure that employees receive the assistance they need to accomplish their responsibilities.
3. The employee will be given as much advance notice as possible if they will be needed in the office on the regularly scheduled telecommute day.
4. Each telecommuting agreement will be discussed and renewed at least annually, or whenever there is a major job change or other need to discuss and renew the agreement. Because telecommuting is selected as a feasible work option based on a combination of job characteristics, employee performance, and employer needs, a change in any one of these elements may require a review of the telecommuting agreement.
5. Employer may, upon request, inspect the employee's alternate workspace for safety and workers' compensation concerns.

#### **D. Termination of Telecommuting Agreement**

1. Employer and/or employee may terminate the telecommuting agreement for any reason, at any time. Whenever feasible, written notice will be provided, but this is not a requirement.
2. The opportunity to participate in a telecommuting agreement is offered only with the understanding that it is the responsibility of the employee to ensure a proper work environment is maintained, dependent care arrangements must not interfere with work, and personal disruptions such as non-business telephone calls and visitors must be kept to a minimum. Employees must notify their supervisor of any changes to their standard workweek (i.e. sickness, health care provider visits, or annual leave). Failure to maintain a proper work environment, as determined by employer, provides cause for discipline and the termination of the employee's telecommuting agreement.
3. Approval for any telecommuting request is based upon employer and department requirements as determined by the employer. Employees previously participating in a telecommuting agreement are not assured a telecommuting agreement in the future. Note: If telecommuting is considered as a reasonable accommodation, the employer and employee will follow the employer's ADA policy and process, to include proper use of appropriate forms and procedures.

**RESPONSIBILITY FOR REVIEW:** The County Personnel Director and/or Administrative Officer will review this policy every 5 years or sooner as necessary.



# Storey County Board of County Commissioners

## Agenda Action Report

**Meeting date:** December 15, 2020

**Estimate of time required:** 15 minutes

**Agenda:** Consent ☐ Regular agenda ☒ Public hearing required ☐

1. **Title:** Review and possible approval of Storey County Audited Financial Statements for the year ended June 30, 2020 completed by DiPietro and Thornton.

2. **Recommended motion:** I, commissioner [ ] motion to approve the Storey County Audited Financial Statements for the year ended June 30, 2020.

3. **Prepared by:** Jennifer McCain

**Department:** Comptroller

**Telephone:** 775-847-1133

4. **Staff summary:** The attached Audited Financial report was completed by Joe Costanza of DiPietro and Thornton, who is in attendance to summarize his report and answer any questions.

Highlights of this report are: County wide revenues exceeded expenses by \$5,602,000 ending the fiscal year with a government wide net position of \$26,740,331. Revenues saw a decline between 2019 and 2020 with the main contributing factor being bond proceeds. County wide Departments were conservative with expenses reducing this by \$5,156,000 between 2019 and 2020. This was mainly due to anticipating financial impacts from the COVID pandemic. With the COVID pandemic affects beginning globally March 2020, the General Fund had minimal financial impact during the fiscal year ending June 30, 2020. We anticipate a greater impact during the current year.

5. **Supporting materials:** Draft Audited Financial Report, Storey County, Nevada June 30, 2020 completed by DiPietro and Thornton.

6. **Fiscal impact:**

Funds Available:

Fund:

\_\_\_\_ Comptroller

7. **Legal review required:**

\_\_\_\_ District Attorney

8. **Reviewed by:**

\_\_\_X\_\_\_ Department Head

Department Name: Comptroller

\_\_\_ County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No. | |

**Draft**

**Audit Report  
STOREY COUNTY, NEVADA  
June 30, 2020**



# Draft

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# Draft

## **INDEPENDENT AUDITOR'S REPORT**

To the Honorable Board of County Commissioners  
Storey County, Nevada

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Storey County, Nevada, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Storey County's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Storey County as of June 30, 2020, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 9, the Schedule of Changes in the Total OPEB Liability and Related Ratios on page 86, the Schedule of County's Share of the Net Pension Liability-Public Employees Retirement System of Nevada on page 87, and the Schedule of County's Contributions-Public Employees' Retirement System of Nevada on page 88, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Storey County, Nevada's basic financial statements. The introductory section, combining and individual nonmajor fund financial, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and is not a required part of the financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2020, on our consideration of Storey County's internal control over financial reporting and on our tests of its compliance with certain provisions out flows, regulations contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Storey County's internal control over financial reporting and compliance.

DiPietro & Thornton  
Reno, NV  
December 15, 2020

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## COUNTY OF STOREY, STATE OF NEVADA MANAGEMENT'S DISCUSSION AND ANALYSIS

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As management of Storey County, State of Nevada, we offer readers of Storey County's financial statements this overview and analysis of Storey County for the fiscal year ended June 30, 2020.

### FINANCIAL HIGHLIGHTS

- The government wide net position at the close of the 2020 fiscal year was \$26,740,331 which was a increase from 2019 in the amount of \$5,602,711 This represents \$9,239,081 governmental activities and \$17,501,250 in Business type activities
- The assets of Storey County exceeded its liabilities by \$28,831,681
- The primary revenue sources for the County for governmental activities were \$17,123,532 of property taxes, \$7,410,764 of consolidated taxes, and \$1,057,000 of investment earnings
- The government wide expenses were \$33,462,445. The greatest expenses were in the General government function \$16,168,921 and the Public Safety function in the amount of \$12,671,027
- At the close of the fiscal year the general fund balance was \$18,060,004 an increase from the previous year in the amount of \$6,955,475. Combined governmental funds closed fiscal year 2020 with combined balance of \$39,259,911.
- Storey County's bonded debt at June 30, 2020 was \$9,116,308 which was \$6,550,348 in revenue bonds of the County's Enterprise Funds, Virginia City Rail Bonds of \$996,000 and \$1,569,960 bond of the Storey County Fire Protection District.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to Storey County's basic financial statements. These basic financial statements include (1) government-wide financial statements (2) fund financial statements, and (3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

**Government-Wide Financial Statements.** The government-wide statements are designed to provide readers with a broad overview of Storey County's finances in a manner similar to private-sector business.

The Statement of Net Position is information on all of Storey County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets may serve as an indicator to show if the financial position of Storey County is improving or declining.

The Statement of Activities notes information as to how the government's net assets changed during the last fiscal year. All changes in net assets are reported as soon as the event causing the change occurs, regardless of the timing of related cash flows. Revenues and expenses are reported for some items that result in cash flows in future periods, (e.g., uncollected taxes, earned and unused vacation and sick leave).

The government-wide financial statements distinguish functions of Storey County that are mainly supported by taxes and intergovernmental revenues (government activities) from other functions that recover their costs through user fees and charges (business type activities). The governmental activities of Storey County included general government, public safety, roads and streets, judicial and, culture and recreation, and community support. The business activities (enterprise funds) are the water and sewer.

The government-wide financial statements can be found in this report on pages 11 and 12.

**Fund Financial Statements.** Funds are groupings of related accounts and is used to maintain control over resources segregated for specific activities or purpose. Storey County uses fund accounting to ensure compliance with state and federal finance related requirements. The fund types of Storey County are as follows: governmental; enterprise; and fiduciary.

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### COUNTY OF STOREY, STATE OF NEVADA MANAGEMENT'S DISCUSSION AND ANALYSIS

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**Governmental Funds.** Governmental funds are used to account for the functions reported as governmental activities, in the government-wide financial statements. Unlike the Government-Wide Financial Statements, governmental fund statements focus on near term inflows of expendable resources and on balances of expendable resources at the end of the fiscal year. This information helps with decisions as to near term financing needs.

The focus of governmental funds is narrower than the government-wide financial statements. It is useful to compare the information for governmental funds with similar information for governmental activities in government-wide financial statements. By doing so, readers will better understand the long-term impact of governments near-term financing decisions. The governmental fund Balance Sheet and governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances allow this comparison between governmental funds and activities.

Storey County has twenty-three governmental funds. Financial information is stated separately in the governmental fund Balance Sheet and in the governmental Statement of Revenues, Expenditures, and Changes in Fund Balances, for the general fund and five other funds considered major funds. Data from the other seventeen governmental funds are combined. Individual fund data for non-major governmental funds are reported in combining statements in this report.

Storey County adopts an annual budget for each of its governmental and propriety funds. A budgetary comparison statement has been provided for all funds to show compliance with the budget.

The governmental funds financial statements can be found in this report on pages 14 through 29.

**Enterprise funds.** Storey County operates two enterprise (proprietary) funds; the Water Fund and the Sewer Fund which supply services in Virginia City and Gold Hill. These funds are reported as business type activities, reported in the government-wide financial statements..

Enterprise funds are presented on pages 30 through 32.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for other entities. Fiduciary funds are not reflected in the government-wide financial statements as the resources of these funds are not available to support Storey County. The cash basis of accounting is used for fiduciary funds

Fiduciary fund financial statements can be found in this report on page 33.

**Notes to the financial statements.** The notes in this report provide additional information necessary for a full understanding of the information provided in the government-wide financial statements. The notes can be found on pages 34 through 57.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information, including budget to actual comparison data. These schedules test compliance with budgetary constraints and management directive to enhance accountability at the fund and function level. This information may be found on pages

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## COUNTY OF STOREY, STATE OF NEVADA MANAGEMENT'S DISCUSSION AND ANALYSIS

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

A significant portion of the County's net position, \$31,070,000, reflects the amount invested in capital assets (e.g. land and easements, structures and improvements, infrastructure, and equipment), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the County's net position, \$394,000, represents resources that are subject to external restrictions (statutory, bond covenants or granting agency) on how they may be used.

The unrestricted portion of the County's net position due to governmental activities is a negative \$4,723,000 primarily due to the classification of long-term pension liabilities to the unrestricted category. These liabilities are required by new accounting standards in order to communicate to potential lenders and the public the potential liability the County bears for future pension expense. These liabilities accumulate over decades as part of the County's employment agreements and the timing for their translation into current year expense is not subject to precise projection.

\*For more detailed information, see the government-wide Statements of Net Position and Notes to the Financial Statements.

### STOREY COUNTY, NEVADA NET POSITION

	Governmental Activities June 30, 2020	Business Type Activities June 30, 2020	Total June 30, 2020	Total June 30, 2019
Current and Other Assets	\$ 42,230,000	\$ 2,016,000	\$ 44,246,000	\$ 39,485,000
Capital Assets	56,216,000	24,813,000	81,029,000	80,106,000
Total Assets	<u>\$ 98,446,000</u>	<u>\$ 26,829,000</u>	<u>\$ 125,275,000</u>	<u>\$ 119,591,000</u>
Deferred Outflows	<u>\$ 7,850,000</u>	<u>\$ 115,000</u>	<u>\$ 7,965,000</u>	<u>\$ 7,192,000</u>
Long Term Liabilities				
Outstanding	\$ 84,312,000	\$ 7,117,000	\$ 91,429,000	\$ 89,792,000
Current Liabilities	2,797,000	2,217,000	5,014,000	4,743,000
Total Liabilities	<u>\$ 87,109,000</u>	<u>\$ 9,334,000</u>	<u>\$ 96,443,000</u>	<u>\$ 94,535,000</u>
Deferred Inflows	<u>\$ 9,948,000</u>	<u>\$ 108,000</u>	<u>\$ 10,056,000</u>	<u>\$ 11,109,000</u>
Net Position				
Invested in Capital				
Assets, Net of Related Debt	\$ 12,807,000	\$ 18,263,000	\$ 31,070,000	\$ 29,643,000
Restricted	143,000	251,000	394,000	394,000
Unrestricted	(3,711,000)	(1,012,000)	(4,723,000)	(8,898,000)
Total Net Position	<u>\$ 9,239,000</u>	<u>\$ 17,502,000</u>	<u>\$ 26,741,000</u>	<u>\$ 21,139,000</u>

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## COUNTY OF STOREY, STATE OF NEVADA MANAGEMENT'S DISCUSSION AND ANALYSIS

### STOREY COUNTY, NEVADA CHANGES IN NET POSITION

At the end of 2020 fiscal year Storey County reports a positive balance in net position for both the government activities and business-type activities. This is true for the prior fiscal year.

Storey County's overall net position increased \$5,602,000 compared to a \$6,727,000 increase in the prior year. The governmental activities net position increased by \$5,942,000 and the Business-type activities decreased \$340,000. The details of the changes are noted in the following table:

	Governmental Activities <u>June 30, 2020</u>	Business Type Activities <u>June 30, 2020</u>	Total <u>June 30, 2020</u>	Total <u>June 30, 2019</u>
<b>REVENUES:</b>				
<b>Program Revenues:</b>				
Charges for Services	\$ 6,522,000	\$ 959,000	\$ 7,481,000	\$ 8,398,000
Operating Grants and Contributions	109,000	-	109,000	291,000
Capital Grants and Contributions	-	9,000	9,000	3,987,000
<b>General Revenues:</b>				
Taxes	17,124,000	-	17,124,000	14,500,000
Intergovernmental	7,411,000	-	7,411,000	10,886,000
Interest Earnings	1,057,000	-	1,057,000	937,000
Bond Proceeds	9,000	-	9,000	30,000
Other	<u>544,000</u>	<u>142,000</u>	<u>686,000</u>	<u>1,138,000</u>
Total Revenues	32,776,000	1,110,000	33,886,000	40,167,000
<b>EXPENSES:</b>				
General Government	10,569,000	-	10,569,000	9,879,000
Public Safety	12,076,000	-	12,076,000	19,308,000
Judicial	1,285,000	-	1,285,000	1,205,000
Health and Welfare	231,000	-	231,000	237,000
Culture and Recreation	202,000	-	202,000	129,000
Community Support	1,176,000	-	1,176,000	933,000
Highways and Streets	1,295,000	-	1,295,000	653,000
Intergovernmental	-	-	-	-
Water and Sewer	<u>-</u>	<u>1,450,000</u>	<u>1,450,000</u>	<u>1,096,000</u>
Total Expenses	26,834,000	1,450,000	28,284,000	33,440,000
Changes in Net Position	5,942,000	(340,000)	5,602,000	6,727,000
Net Position - July 1	<u>3,297,000</u>	<u>17,842,000</u>	<u>21,139,000</u>	<u>14,412,000</u>
Net Position - June 30	<u>\$ 9,239,000</u>	<u>\$ 17,502,000</u>	<u>\$ 26,741,000</u>	<u>\$ 21,139,000</u>



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### COUNTY OF STOREY, STATE OF NEVADA MANAGEMENT'S DISCUSSION AND ANALYSIS

**FINANCIAL ANALYSIS OF THE GOVERNMENT FUNDS.** As noted earlier, Storey County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

At the end of the fiscal year, Storey County's governmental funds reported a combined ending fund balance of \$39,259,911, an increase of \$6,991,130 from the prior year.

**General Fund.** The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the fund balance was \$18,060,004 and increase of \$6,955,475 from the prior year.

Expenditures increase was \$1,308,023 : General government expenditures increased by \$859,409 Judicial expenditures increased by \$125,904 , and Public Safety increased by \$32,858 All increases are primarily due to increases in salary and benefit increases in various departments and union organizations.

**Road fund.** The Road Fund has an ending fund balance at the close of the current year of \$873,468 a decrease of \$57,278. Revenues increased 9% primarily due to SCCRT and Interfund transfers. Expense increased 12% primarily due to increase in wages, benefits, and an increase in capital road projects.

**474 Fire Protection District Fund.** The Fire Protection District Fund has a fund balance at the end of the fiscal year of \$1,714,365 This is an increase of \$615,733. Revenues increased 18% primarily due to Ad Valorem and Intergovernmental Funding. and Expenses increased 11% primarily due to increases in operational expenses

#### **Budgetary Highlights Fiscal Year ending June 30, 2020.**

The budget statements reflect a comparison budgeted revenues and expenditures to the actual for the year ending June 30, 2020. The budget statements were prepared from the final budget as filed with the Nevada Department of Taxation. Augmentations and line item transfers were made during the year as approved by the Storey County Commissioners.

The General Fund revenues were more than expectations by \$4,028,277, leaving a fund balance of \$18,060,004 General Fund information can be found on pages 20 through 24.

**Capital Assets.** Storey County's investment in capital assets for its governmental and business type activities as of June 30, 2020

#### STOREY COUNTY NEVADA CAPITAL ASSETS JUNE 30, 2020

	Governmental Activities June 30, 2020	Business Type Activities June 30, 2020	Total June 30, 2020
Land	\$ 811,000	\$ -	\$ 811,000
Antique Furniture	75,000	-	75,000
Construction in Process	1,052,000	14,793,000	15,845,000
Buildings and Improvements	9,292,000	-	9,292,000
Improvements other than Buildings	37,830,000	-	37,830,000
Machinery and Equipment	7,156,000	-	7,156,000
Sewer and Water systems	-	10,020,000	10,020,000
Total	\$ 56,216,000	\$ 24,813,000	\$ 81,029,000

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### COUNTY OF STOREY, STATE OF NEVADA MANAGEMENT'S DISCUSSION AND ANALYSIS

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**Long Term Debt.** The County did not incur any new debt for the year ended June 30, 2020. The County has been approved for a USDA loan for \$2,126,000 to fund a new water line. The loan will be funded during the year ended June 30, 2021. The following table represents the long term debt of the county for June 30, 2020 and June 30, 2019:

#### STOREY COUNTY NEVADA LONG TERM DEBT JUNE 30, 2020 AND 2019

	Balance <u>June 30, 2020</u>	Balance <u>June 30, 2019</u>
<u>Governmental</u>		
Virginia City Rail Bond-Series 2010A	501,000.00	552,000.00
Virginia City Rail Bond-Series 2010B	495,000.00	544,000.00
Storey County Fire District USDA Loan	1,569,960.00	1,651,799.00
Compensated Absences	779,093.00	753,925.00
TRI-Construction repayment	40,842,347.00	41,037,256.00
<u>Business Type Activities</u>		
Sewer Revenue Bonds	2,765,228.00	2,814,125.00
Sewer Revenue Bonds	3,785,120.00	3,864,305.00

#### Economic Factors and Next Year's Budget

The County reviews and includes a variety of economic related statistics in the development and monitoring the operating and capital budgets. Long and short-term plans are annually reviewed and updated to aid in the development the County's budgets, including a 5-year plan for the County's Capital Improvement Projects. The assumptions used in the plans are reviewed by the County Commissioners as background for decisions regarding the revenue projections and cost allocations.

Unforeseen circumstances of the current and upcoming budget year include the COVID pandemic which started globally March 2020. The General Fund had minimal financial impact, while the VCTC had a more substantial impact due to governmental shutdowns and mandatory social distancing measures that obstructed special events and general operations of Virginia City's tourist district. The upcoming budget year will most likely be affected in all areas of Storey County government. The County Manager and Comptroller are working closely with all departments to reduce expenditures to ensure that the County can maintain necessary operations throughout this pandemic.

The County's practice of budgeting conservatively on revenues and liberally on expenditures has resulted in a strong, fiscally responsible government. Storey County Board of Commissioners approved the 2020-2021 on May 19, 2020. The financial projections continue to include the growth of the Tahoe Regional Industrial Park which has a substantial impact on both the revenue and expenditures of the County. TRI has a significant impact on the financial stability of Storey County, however with current abatements the expenditures continue to rise without equal financial support of the area.

The next budget year brings new agreements with the Storey County Sheriff's Office Employees' Association/Nevada Association of Police & Sheriff's Officers (NAPSO) and the AFSME Union which are reflected in the approved budget. During the upcoming fiscal year, the County anticipates reaching an agreement with the Storey County Fire Fighters' Association IAFF Local 4227.

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### COUNTY OF STOREY, STATE OF NEVADA MANAGEMENT'S DISCUSSION AND ANALYSIS

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The 2020-2021 Capital Improvement Plan include:

- Justice Center: The county is moving forward with plans to remodel a newly acquired building at the south end of town for a new Justice Center that will accommodate the ever growing need our juridical system. This project will also provide a permanent house for our necessary IT department.
- Water system upgrades: The Five Mile water line will be replaced as well as water tanks used to house Virginia City and Gold Hills water supply. At the time of budgeting the County was pursuing USDA-RD loans and grants to pay for these projects.
- Gold Hill sewer package plant: Due to the failing Gold Hill septic system and the expanding sewer needs of the area, the Sewer Fund is building a new sewer package plant to replace the failing Gold Hill septic system, At the time of budgeting the County was pursuing USDA-RD loans and grants to pay for this project.
- Other Projects include: Security and safety measures on Virginia City Freight Depot, expanding the necessary internet infrastructure County wide, Radio/Cell towers, and various road projects County wide.

#### Request for Information

This financial report is designed to provide a general overview of Storey County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Storey County Comptroller's Office, 10 South B Street, Virginia City, Nevada 89440.

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## STOREY COUNTY, NEVADA STATEMENT OF NET POSITION JUNE 30, 2020

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
<b>ASSETS</b>			
Cash and investments	\$ 37,910,492	\$ 1,914,485	\$ 39,824,977
Accounts receivables (net allowance)	1,327,952	101,105	1,429,057
Taxes receivable	464,230	-	464,230
Prepaid expenses	43,770	-	43,770
Inventory	43,522	-	43,522
Due from proprietary fund	2,126,000	-	2,126,000
Due from V&T Railroad	314,669	-	314,669
Capital assets - nondepreciable			
Land	810,921	-	810,921
Antique furniture	75,000	-	75,000
Construction in progress	1,051,640	14,793,141	15,844,781
Capital assets - net of accumulated depreciation			
Buildings and improvements	9,291,762	-	9,291,762
Improvements other than buildings	37,830,030	-	37,830,030
Utility system	-	10,020,046	10,020,046
Machinery and equipment	7,156,255	-	7,156,255
<b>Total Assets</b>	<b>\$ 98,446,243</b>	<b>\$ 26,828,777</b>	<b>\$ 125,275,020</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows-OPEB	\$ 1,453,474	\$ -	\$ 1,453,474
Deferred outflows-pension	6,396,887	114,513	6,511,400
<b>Total Deferred Outflows of Resources</b>	<b>\$ 7,850,361</b>	<b>\$ 114,513</b>	<b>\$ 7,964,874</b>
<b>LIABILITIES</b>			
Accounts payable and other current liabilities	\$ 2,796,891	\$ 91,267	\$ 2,888,158
Due to general fund	-	2,126,000	2,126,000
Non-current liabilities			
Bonds/Notes payable - due within one year	189,952	130,750	320,702
- due in more than one year	43,218,355	6,419,598	49,637,953
Compensated absences - due in more than one year	779,093	-	779,093
Net OPEB obligation	20,049,118	-	20,049,118
Net pension liability	20,075,959	566,357	20,642,316
<b>Total Liabilities</b>	<b>\$ 87,109,368</b>	<b>\$ 9,333,972</b>	<b>\$ 96,443,340</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows-OPEB	\$ 6,307,939	\$ -	\$ 6,307,939
Deferred inflows-pension	3,640,217	108,068	3,748,285
<b>Total Deferred Inflows of Resources</b>	<b>\$ 9,948,156</b>	<b>\$ 108,068</b>	<b>\$ 10,056,224</b>
<b>NET POSITION</b>			
Restricted reserve	\$ 142,640	\$ 250,850	\$ 393,490
Invested in capital assets - net of related debt	12,807,301	18,262,839	31,070,140
Unrestricted	(3,710,861)	(1,012,439)	(4,723,300)
<b>Total Net Position</b>	<b>\$ 9,239,080</b>	<b>\$ 17,501,250</b>	<b>\$ 26,740,330</b>

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## STOREY COUNTY, NEVADA STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2020

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS
Primary government:				
Governmental activities:				
General government	\$ 10,565,266	\$ 5,709,803	\$ 52,550	\$ -
Public safety	12,076,367	538,467	56,193	-
Judicial	1,285,434	38,760	-	-
Health and welfare	231,381	-	-	-
Culture and recreation	202,232	14,929	-	-
Community support	1,176,344	-	-	-
Highways and streets	1,295,081	219,639	-	-
Intergovernmental	-	-	-	-
Total Governmental Activities	<u>26,832,105</u>	<u>6,521,598</u>	<u>108,743</u>	<u>-</u>
Business type activities:				
Water	635,269	558,274	-	9,350
Sewer	<u>815,691</u>	<u>400,412</u>	<u>-</u>	<u>-</u>
Total Business-Type Activities	<u>1,450,960</u>	<u>958,686</u>	<u>-</u>	<u>9,350</u>
Total Primary Government	<u>\$ 28,283,065</u>	<u>\$ 7,480,284</u>	<u>\$ 108,743</u>	<u>\$ 9,350</u>

# Draft

## STOREY COUNTY, NEVADA STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2020

	NET (EXPENSE)REVENUE AND CHANGES IN NET POSITION		
	GOVERNMENTAL ACTIVITIES	BUSINESS TYPE ACTIVITIES	TOTAL
<b>FUNCTIONS/PROGRAMS</b>			
Primary government:			
Governmental activities:			
General government	\$ (4,802,913)	\$ -	\$ (4,802,913)
Public safety	(11,481,707)	-	(11,481,707)
Judicial	(1,246,674)	-	(1,246,674)
Health and welfare	(231,381)	-	(231,381)
Culture and recreation	(187,303)	-	(187,303)
Community support	(1,176,344)	-	(1,176,344)
Highways and streets	(1,075,442)	-	(1,075,442)
Intergovernmental	-	-	-
Total Governmental Activities	<u>(20,201,764)</u>	<u>-</u>	<u>(20,201,764)</u>
Business type activities:			
Water	-	(76,995)	(76,995)
Sewer	-	(415,279)	(415,279)
Total Business-Type Activities	<u>-</u>	<u>(492,274)</u>	<u>(492,274)</u>
Total Primary Government	<u>(20,201,764)</u>	<u>(492,274)</u>	<u>(20,694,038)</u>
General revenues:			
Property taxes	17,123,532	-	17,123,532
Various state collected pass-through revenues	7,410,764	-	7,410,764
Investment earnings	1,057,000	135,677	1,192,677
Bond proceeds	9,350	-	9,350
Miscellaneous revenue	544,400	6,675	551,075
Capital contributions and grants	-	9,350	9,350
Total General Revenues	<u>26,145,046</u>	<u>151,702</u>	<u>26,296,748</u>
Change in Net Position	5,943,282	(340,572)	5,602,710
Net Position, July 1	<u>3,295,798</u>	<u>17,841,822</u>	<u>21,137,620</u>
Net Position, June 30	<u>\$ 9,239,080</u>	<u>\$ 17,501,250</u>	<u>\$ 26,740,330</u>

# Draft

## STOREY COUNTY, NEVADA GOVERNMENTAL FUNDS BALANCE SHEET JUNE 30, 2020

	GENERAL	ROAD FUND	474 FIRE PROTECTION DISTRICT FUND	TRI-PAYBACK FUND	USDA BOND FUND
<b>ASSETS</b>					
Cash	\$ 16,976,514	\$ 919,278	\$ 1,648,591	\$ 4,154,354	\$ 29,707
Accounts receivable (net allowance)	411,575	157,960	318,539	-	-
Taxes receivable	346,356	-	106,181	-	-
Prepaid expenses	-	-	27,770	-	-
Due from proprietary fund	2,126,000	-	-	-	-
Due from V&T road	314,669	-	-	-	-
Inventory	-	-	-	-	-
Total Assets	<u>\$ 20,175,114</u>	<u>\$ 1,077,238</u>	<u>\$ 2,101,081</u>	<u>\$ 4,154,354</u>	<u>\$ 29,707</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Accounts payable	\$ 214,036	\$ 195,523	\$ 27,122	\$ -	\$ -
Accrued expenses and deposits	413,989	8,247	273,769	-	-
Unearned income	-	-	-	-	-
Account payable - Tesla	1,401,948	-	-	-	-
Total Liabilities	<u>2,029,973</u>	<u>203,770</u>	<u>300,891</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable resources property taxes	85,138	-	85,825	-	-
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Reserved - debt service	-	-	142,640	-	-
Unassigned reported in:					
General fund	18,060,003	-	-	-	-
Capital projects funds	-	-	-	-	-
Special revenue funds	-	873,468	1,571,725	4,154,354	29,707
Total Fund Balances	<u>18,060,003</u>	<u>873,468</u>	<u>1,714,365</u>	<u>4,154,354</u>	<u>29,707</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 20,175,114</u>	<u>\$ 1,077,238</u>	<u>\$ 2,101,081</u>	<u>\$ 4,154,354</u>	<u>\$ 29,707</u>



**Draft**

**STOREY COUNTY, NEVADA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2020**

	VCTC FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b><u>ASSETS</u></b>			
Cash	\$ 622,279	\$ 13,559,769	\$ 37,910,492
Accounts receivable (net allowance)	219,939	219,939	1,327,952
Taxes receivable	-	11,693	464,230
Prepaid expenses	16,000	-	43,770
Due from proprietary fund	-	-	2,126,000
Due from V&T road	-	-	314,669
Inventory	43,522	-	43,522
Total Assets	<u>\$ 901,740</u>	<u>\$ 13,791,401</u>	<u>\$ 42,230,635</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
<b><u>Liabilities</u></b>			
Accounts payable	\$ 15,541	\$ 227,688	\$ 679,910
Accrued expenses and deposits	7,361	-	703,366
Unearned income	1,877	9,790	11,667
Account payable - Tesla	-	-	1,401,948
Total Liabilities	<u>24,779</u>	<u>237,478</u>	<u>2,796,891</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Unavailable resources property taxes	-	2,871	173,834
<b><u>FUND BALANCES</u></b>			
Nonspendable	59,522	-	59,522
Reserved - debt service	-	-	142,640
Unassigned reported in:			
General fund	817,439	-	18,877,442
Capital projects funds	-	6,999,488	6,999,488
Special revenue funds	-	6,551,564	13,180,818
Total Fund Balances	<u>876,961</u>	<u>13,551,052</u>	<u>39,259,910</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 901,740</u>	<u>\$ 13,791,401</u>	<u>\$ 42,230,635</u>

## Draft

### STOREY COUNTY, NEVADA RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2020

Total Fund Balance - government funds - page 15	\$ 39,259,910
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Amounts reported for governmental activities in the  
statement of net assets are different because:

Capital assets net of related depreciation are not reported in the Governmental Funds financial statements because they are not current financial resources, but they are reported in the statement of net assets	56,215,608
---	------------

Deferred outflows of resources for OPEB	1,453,474
---	-----------

Deferred outflows of resources for pensions	6,396,887
---	-----------

Property taxes receivable that are not available to pay current period expenditures and therefore are reported as unearned in the funds	173,834
---	---------

Long term liabilities are not due and payable in the current period and therefore are not reported in the funds.	(43,408,307)
--	--------------

Pension liabilities are not due and payable in the current period and therefore not reported in funds	(40,125,077)
---	--------------

Compensated absences are not due and payable in the current period and therefore are not reported in the funds.	(779,093)
---	-----------

Deferred inflows of resources for OPEB	(6,307,939)
--	-------------

Deferred inflows of resources for pensions	<u>(3,640,217)</u>
--	--------------------

Total Net Position - governmental activities - page 11	<u>\$ 9,239,080</u>
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# Draft

## STOREY COUNTY, NEVADA STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2020

	GENERAL	ROAD FUND	474 FIRE PROTECTION DISTRICT FUND	TRI- PAYBACK FUND	USDA BOND FUND
<b>REVENUES</b>					
Taxes	\$ 12,654,420	\$ -	\$ 3,866,679	\$ -	\$ -
Licenses and permits	2,719,322	-	-	-	-
Intergovernmental	2,610,988	908,898	1,681,882	-	250,860
Charges for services	2,117,184	219,639	538,467	-	-
Fines and forfeitures	164,142	-	-	-	-
Equipment sales	-	-	-	-	-
Miscellaneous	1,382,571	14,949	266,989	-	-
Total Revenues	21,648,627	1,143,486	6,354,017	-	250,860
<b>EXPENDITURES</b>					
Current:					
General government	5,438,068	-	-	194,909	-
Public safety	5,610,225	-	5,486,715	-	-
Judicial	1,259,054	-	-	-	-
Health and welfare	102,590	-	-	-	-
Culture and recreation	126,328	-	-	-	-
Community service	1,101,888	-	-	-	-
Highways and streets	-	1,600,764	-	-	-
Intergovernmental	-	-	-	-	-
Total Expenditures	13,638,153	1,600,764	5,486,715	194,909	-
Excess (Deficiency) of Revenues over Expenditures	8,010,474	(457,278)	867,302	(194,909)	250,860
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	400,000	-	755,000	142,640
Transfers out	(1,055,000)	-	(284,640)	-	-
Transfers to proprietary funds	-	-	-	-	-
Federal grants	-	-	33,071	-	-
Loan (payments) proceeds	-	-	-	-	(209,921)
Bond proceeds	-	-	-	-	-
Bond interest	-	-	-	-	(183,569)
Total Other Financing Sources (Uses)	(1,055,000)	400,000	(251,569)	755,000	(250,850)
Net Change in Fund Balance	6,955,474	(57,278)	615,733	560,091	10
Fund Balance, July 1	11,104,529	930,746	1,098,632	3,594,263	29,697
Fund Balance, June 30	\$ 18,060,003	\$ 873,468	\$ 1,714,365	\$ 4,154,354	\$ 29,707

# Draft

## STOREY COUNTY, NEVADA STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2020

	VCTC FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>			
Taxes	\$ -	\$ 530,741	\$ 17,051,840
Licenses and permits	47,277	-	2,766,599
Intergovernmental	1,151,066	882,742	7,486,436
Charges for services	446,069	220,560	3,541,919
Fines and forfeitures	-	48,938	213,080
Equipment sales	-	-	-
Miscellaneous	97,915	283,888	2,046,312
	<u>1,742,327</u>	<u>1,966,869</u>	<u>33,106,186</u>
Total Revenues			
	<u>1,742,327</u>	<u>1,966,869</u>	<u>33,106,186</u>
<b>EXPENDITURES</b>			
Current:			
General government	1,319,275	2,959,326	9,911,578
Public safety	-	191,287	11,288,227
Judicial	-	25,055	1,284,109
Health and welfare	-	128,791	231,381
Culture and recreation	-	51,618	177,946
Community service	-	-	1,101,888
Highways and streets	-	-	1,600,764
Intergovernmental	-	-	-
	<u>1,319,275</u>	<u>3,356,077</u>	<u>25,595,893</u>
Total Expenditures			
	<u>1,319,275</u>	<u>3,356,077</u>	<u>25,595,893</u>
Excess (Deficiency) of Revenues over Expenditures	<u>423,052</u>	<u>(1,389,208)</u>	<u>7,510,293</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	55,000	1,352,640
Transfers out	-	(13,000)	(1,352,640)
Transfers to proprietary funds	-	-	-
Federal Grants	-	-	33,071
Loan (payments) proceeds	-	(168,095)	(378,016)
Bond proceeds	-	9,350	9,350
Bond interest	-	-	(183,569)
	<u>-</u>	<u>(116,745)</u>	<u>(519,164)</u>
Total Other Financing Sources (Uses)			
	<u>-</u>	<u>(116,745)</u>	<u>(519,164)</u>
Net Change in Fund Balance	423,052	(1,505,953)	6,991,129
Fund Balance, July 1	<u>453,909</u>	<u>15,057,005</u>	<u>32,268,781</u>
Fund Balance, June 30	<u>\$ 876,961</u>	<u>\$ 13,551,052</u>	<u>\$ 39,259,910</u>

## Draft

**STOREY COUNTY, NEVADA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020**

Net change in fund balances - governmental funds, page 18	\$ 6,991,129
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays to purchase capital assets are reported in governmental funds as expenditures. However, those costs are shown in the statement of net assets and allocated over their estimated useful lives as depreciation expense in the statement of activities. This is the amount by which capital outlays exceeded depreciation.

1,011,035

Net long-term receipts and payments reported in governmental funds as expenditures

376,748

Compensated absences are reported as expenses in the statement of activities but do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds

(25,168)

Revenue from taxes in the statement of activities that does not provide current financial resources is not reported as revenue in the funds

6,526

Total OPEB benefits are reported as expenses in the statement of activities but do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds

(1,618,702)

Total pension benefits are reported as expenses in the statement of activities but do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds

(798,286)

Change in net assets of governmental activities, page 13

\$ 5,943,282

# Draft

## STOREY COUNTY, NEVADA GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2020

REVENUES	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b>Taxes:</b>				
Property	\$ 10,600,000	\$ 10,600,000	\$ 12,623,037	\$ 2,023,037
Youth services	26,000	26,000	31,383	5,383
Total Taxes	10,626,000	10,626,000	12,654,420	2,028,420
<b>Licenses and Permits</b>				
Merchandise licenses	349,600	349,600	338,336	(11,264)
County gaming licenses	8,000	8,000	6,150	(1,850)
Utility licenses	350,000	350,000	506,225	156,225
Franchise tax	225,000	225,000	360,754	135,754
Building permits and study	1,569,000	1,569,000	1,507,857	(61,143)
Total Licenses and Permits	2,501,600	2,501,600	2,719,322	217,722
<b>Intergovernmental</b>				
Federal and state grants	21,000	21,000	11,682	(9,318)
Payment in lieu of taxes	30,000	30,000	40,910	10,910
State shared revenues				
Cigarette tax	14,000	14,000	12,743	(1,257)
Liquor tax	6,000	6,000	5,053	(947)
Gaming licenses	135,000	135,000	127,887	(7,113)
Basic CCRT	750,000	750,000	864,234	114,234
Supplemental CCRT	800,000	800,000	989,342	189,342
Motor vehicle privilege tax	400,000	400,000	388,421	(11,579)
Real property transfer tax	120,000	120,000	170,716	50,716
Total Intergovernmental	2,276,000	2,276,000	2,610,988	334,988
<b>Charges for Services</b>				
Clerk fees	100,000	100,000	42,423	(57,577)
Recorder fees	60,000	60,000	55,724	(4,276)
Assessor fees/commissions	200,000	200,000	378,050	178,050
Building department fees	90,000	90,000	16,808	(73,192)
District court fees	16,000	16,000	16,032	32
Justice court fees	14,000	14,000	22,728	8,728
Sheriffs fees	91,700	91,700	61,426	(30,274)
Swimming pool admissions/lessons	23,000	23,000	11,897	(11,103)
Park facilities fees	-	-	532	532
Import tonnage fees	700,000	700,000	769,872	69,872
IT fees	-	-	30,616	30,616
Other fees - Tesla	134,000	134,000	624,946	490,946
BIA housing	80,000	80,000	86,130	6,130
Total Charges for Services	1,508,700	1,508,700	2,117,184	608,484

# Draft

## STOREY COUNTY, NEVADA GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2020

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b>REVENUES (cont'd.)</b>				
Fines and Forfeits:				
District fine	550	550	-	(550)
Juvenile fines/assessments	5,000	5,000	2,918	(2,082)
Chemical analysis fees	2,500	2,500	2,527	27
Jail Court Fines	200,000	200,000	158,697	(41,303)
Total Fines and Forfeits	208,050	208,050	164,142	(43,908)
Miscellaneous:				
Rents	50,000	50,000	59,593	9,593
Penalties -taxes	-	-	190,709	190,709
Penalties - business licenses	-	-	600	600
Interest	440,000	440,000	1,053,316	613,316
Tax settlement and sales	-	-	-	-
Other	10,000	10,000	78,353	68,353
Total Miscellaneous	500,000	500,000	1,382,571	882,571
Total Revenues	17,620,350	17,620,350	21,648,627	4,028,277
<b>EXPENDITURES</b>				
General Government				
Commissioners:				
Salaries and wages	387,298	387,298	288,925	98,373
Employee benefits	236,571	236,571	178,109	58,462
Services and supplies	112,200	112,200	27,445	84,755
Capital outlay	2,500	2,500	1,161	1,339
	738,569	738,569	495,640	242,929
Clerk Treasurer:				
Salaries and wages	233,976	233,976	224,838	9,138
Employee benefits	131,189	136,889	137,693	(804)
Services and supplies	269,100	274,100	165,088	109,012
Capital outlay	-	-	-	-
	634,265	644,965	527,619	117,346
Recorder:				
Salaries and wages	208,538	208,538	163,936	44,602
Employee benefits	115,104	115,104	76,054	39,050
Services and supplies	128,797	128,797	88,207	40,590
Capital outlay	1,500	1,500	372	1,128
	453,939	453,939	328,569	125,370
Assessor:				
Salaries and wages	251,305	261,305	255,884	5,421
Employee benefits	150,868	150,868	131,516	19,352
Services and supplies	92,660	93,660	91,301	2,359
Capital outlay	-	-	-	-
	494,833	505,833	478,701	27,132
Administrative:				
Salaries and wages	290,474	290,474	271,948	18,526
Employee benefits	330,482	330,482	315,621	14,861
Services and supplies	721,350	721,350	610,039	111,311
Capital outlay	5,000	5,000	-	5,000
	1,347,306	1,347,306	1,197,608	149,698

# Draft

## STOREY COUNTY, NEVADA GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2020

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b>EXPENDITURES</b>				
General Government (contd.)				
Building and Grounds:				
Salaries and wages	181,879	181,879	138,428	43,451
Employee benefits	91,170	91,170	74,636	16,534
Services and supplies	152,250	152,250	160,270	(8,020)
Capital outlay	-	-	1,299	(1,299)
	<u>425,299</u>	<u>425,299</u>	<u>374,633</u>	<u>50,666</u>
Service:				
Salaries and wages	195,327	205,327	202,530	2,797
Employee benefits	92,885	117,385	110,660	6,725
Services and supplies	60,850	60,850	51,727	9,123
Capital outlay	37,500	37,500	23,163	14,337
	<u>386,562</u>	<u>421,062</u>	<u>388,080</u>	<u>32,982</u>
Information technology:				
Salaries and wages	283,325	293,325	287,668	5,657
Employees benefits	182,396	182,396	173,509	8,887
Services and supplies	191,600	191,600	154,497	37,103
Capital outlay	171,500	161,500	168,428	(6,928)
	<u>828,821</u>	<u>828,821</u>	<u>784,102</u>	<u>44,719</u>
Comptroller:				
Salaries and wages	281,988	308,988	301,901	7,087
Employee benefits	150,918	205,918	198,135	7,783
Services and supplies	103,260	103,260	91,140	12,120
Capital outlay	-	-	-	-
	<u>536,166</u>	<u>618,166</u>	<u>591,176</u>	<u>26,990</u>
Planning Commission:				
Salaries and wages	279,621	279,621	135,443	144,178
Employee benefits	136,965	136,965	69,845	67,120
Services and supplies	229,300	229,300	66,652	162,648
	<u>645,886</u>	<u>645,886</u>	<u>271,940</u>	<u>373,946</u>
Total General Government	<u>6,491,646</u>	<u>6,629,846</u>	<u>5,438,068</u>	<u>1,191,778</u>
Judicial:				
District Attorney:				
Salaries and wages	412,966	412,966	369,647	43,319
Employee benefits	195,328	195,328	184,476	10,852
Services and supplies	421,425	421,425	129,265	292,160
Capital outlay	-	-	-	-
	<u>1,029,719</u>	<u>1,029,719</u>	<u>683,388</u>	<u>346,331</u>
District Court:				
Services and supplies	179,860	179,860	165,682	14,178
	<u>179,860</u>	<u>179,860</u>	<u>165,682</u>	<u>14,178</u>



# Draft

## STOREY COUNTY, NEVADA GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2020

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b>EXPENDITURES</b>				
Judicial (contd.)				
Justice of the Peace:				
Salaries and wages	237,943	257,943	254,736	3,207
Employee benefits	149,093	149,093	133,751	15,342
Services and supplies	22,400	22,400	21,497	903
Capital outlay	2,000	2,000	-	2,000
	<u>411,436</u>	<u>431,436</u>	<u>409,984</u>	<u>21,452</u>
Total Judicial	<u>1,621,015</u>	<u>1,641,015</u>	<u>1,259,054</u>	<u>381,961</u>
Public Safety:				
Sheriff:				
Salaries and wages	2,402,547	2,402,547	2,074,072	328,475
Employee benefits	1,604,203	1,604,203	1,265,826	338,377
Services and supplies	438,168	489,168	447,508	41,660
Capital outlay	40,000	40,000	17,648	22,352
	<u>4,484,918</u>	<u>4,535,918</u>	<u>3,805,054</u>	<u>730,864</u>
Communications				
Salaries and wages	673,651	673,651	651,013	22,638
Employee benefits	335,716	335,716	304,788	30,928
Services and supplies	101,550	101,550	72,644	28,906
Capital outlay	6,000	6,000	-	6,000
	<u>1,116,917</u>	<u>1,116,917</u>	<u>1,028,445</u>	<u>88,472</u>
Emergency Management:				
Salaries and wages	21,678	21,678	20,734	944
Employee benefits	6,732	8,232	8,081	151
Services and supplies	53,650	53,650	46,061	7,589
Capital outlay	4,400	4,400	4,400	-
	<u>86,460</u>	<u>87,960</u>	<u>79,276</u>	<u>8,684</u>
Community Development				
Salaries and wages	644,053	572,467	412,260	160,207
Employee benefits	275,957	275,957	198,552	77,405
Services and supplies	141,700	213,286	85,658	127,628
Capital outlay	-	-	980	(980)
	<u>1,061,710</u>	<u>1,061,710</u>	<u>697,450</u>	<u>364,260</u>
Total Public Safety	<u>6,750,005</u>	<u>6,802,505</u>	<u>5,610,225</u>	<u>1,192,280</u>
Health and Human Service				
Salaries and wages	7,016	7,016	6,911	105
Employee benefits	3,266	3,266	3,060	206
Services and supplies	137,600	137,600	92,619	44,981
	<u>147,882</u>	<u>147,882</u>	<u>102,590</u>	<u>45,292</u>
Total Health and Human Services	<u>147,882</u>	<u>147,882</u>	<u>102,590</u>	<u>45,292</u>
Culture and Recreation:				
Swimming Pools and Parks				
Salaries and wages	68,410	68,410	65,964	2,446
Employee benefits	16,669	16,669	15,652	1,017
Services and supplies	42,000	42,000	37,809	4,191
Capital outlay	-	-	6,903	(6,903)
	<u>127,079</u>	<u>127,079</u>	<u>126,328</u>	<u>751</u>
Total Culture and Recreation	<u>127,079</u>	<u>127,079</u>	<u>126,328</u>	<u>751</u>

# Draft

**STOREY COUNTY, NEVADA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
Community Support				
Salaries and wages	210,726	210,726	192,770	17,956
Employee benefits	95,610	95,610	70,525	25,085
Services and supplies	<u>766,600</u>	<u>851,600</u>	<u>838,593</u>	<u>13,007</u>
Total Community Support	<u>1,072,936</u>	<u>1,157,936</u>	<u>1,101,888</u>	<u>56,048</u>
Debt Service:				
Principle	-	-	-	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>16,210,563</u>	<u>16,506,263</u>	<u>13,638,153</u>	<u>2,868,110</u>
Excess (Deficiency) of Revenue over Expenditures	<u>1,409,787</u>	<u>1,114,087</u>	<u>8,010,474</u>	<u>6,896,387</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(1,055,000)	(1,105,000)	(1,055,000)	50,000
Contingency	<u>(486,317)</u>	<u>(140,617)</u>	<u>-</u>	<u>140,617</u>
Total Other Financing Sources (Uses)	<u>(1,541,317)</u>	<u>(1,245,617)</u>	<u>(1,055,000)</u>	<u>190,617</u>
Net Change in Fund Balance	(131,530)	(131,530)	6,955,474	7,087,004
Fund Balance, July 1	<u>12,256,670</u>	<u>12,256,670</u>	<u>11,104,529</u>	<u>(1,152,141)</u>
Fund Balance, June 30	<u>\$ 12,125,140</u>	<u>\$ 12,125,140</u>	<u>\$ 18,060,003</u>	<u>\$ 5,934,863</u>

# Draft

## STOREY COUNTY, NEVADA ROADS FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2020

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b>REVENUE</b>				
Intergovernmental				
Gasoline tax	\$ 400,000	\$ 400,000	\$ 282,315	\$ (117,685)
Supplemental CCRT	500,000	500,000	626,583	126,583
Charges for services				
Import tonnage fees	250,000	250,000	217,143	(32,857)
Excavation	1,200	1,200	2,496	1,296
Other revenue				
Interest	-	-	(6,463)	(6,463)
Equipment sales	-	-	-	-
Miscellaneous	1,000	1,000	21,412	20,412
Total Revenue	<u>1,152,200</u>	<u>1,152,200</u>	<u>1,143,486</u>	<u>(8,714)</u>
<b>EXPENDITURES</b>				
Highways and Streets				
Salaries and wages	282,880	292,880	296,804	(3,924)
Employee benefits	117,494	160,294	164,749	(4,455)
Services and supplies	301,750	248,950	219,366	29,584
Capital outlay	<u>1,164,000</u>	<u>1,164,000</u>	<u>919,845</u>	<u>244,155</u>
Total Expenditures	<u>1,866,124</u>	<u>1,866,124</u>	<u>1,600,764</u>	<u>265,360</u>
Excess (Deficiency) of Revenues over Expenditures	(713,924)	(713,924)	(457,278)	256,646
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Fund Balance, July 1	<u>407,103</u>	<u>407,103</u>	<u>930,746</u>	<u>523,643</u>
Fund Balance, June 30	<u>\$ 93,179</u>	<u>\$ 93,179</u>	<u>\$ 873,468</u>	<u>\$ 780,289</u>

# Draft

**STOREY COUNTY, NEVADA**  
**474 FIRE PROTECTION DISTRICT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b>REVENUE</b>				
Taxes				
Property	\$ 4,120,000	\$ 4,120,000	\$ 3,866,679	\$ (253,321)
Intergovernmental revenues				
Supplemental CCRT	1,300,000	1,300,000	1,681,882	381,882
Charges for services				
Fire/ambulance fees	350,000	350,000	382,232	32,232
Inspection fees	348,000	348,000	-	(348,000)
Other fees-Tesla	-	-	156,235	156,235
Special events	-	-	-	-
Other revenue				
Interest income			(20,253)	
Miscellaneous - other	-	-	287,242	287,242
Total Revenues	<u>6,118,000</u>	<u>6,118,000</u>	<u>6,354,017</u>	<u>256,270</u>
<b>EXPENDITURES</b>				
Public Safety				
Salaries and wages	3,353,830	3,353,830	3,238,370	115,460
Employee benefits	1,709,380	1,709,380	1,622,366	87,014
Services and supplies	703,781	703,781	615,503	88,278
Capital outlay	15,142	15,142	10,476	4,666
Contingency	-	-	-	-
Total Expenditures	<u>5,782,133</u>	<u>5,782,133</u>	<u>5,486,715</u>	<u>295,418</u>
Excess (Deficiency) of Revenue over Expenditures	335,867	335,867	867,302	551,688
<b>OTHER FINANCING SOURCES (USES)</b>				
Contingency	(173,464)	(143,464)	33,071	176,535
Transfers	(425,140)	(425,140)	(284,640)	140,500
Total Other Financing Sources (Uses)	<u>(598,604)</u>	<u>(568,604)</u>	<u>(251,569)</u>	<u>317,035</u>
Excess (Deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures	(262,737)	(232,737)	615,733	868,723
Fund Balance, July 1	<u>277,410</u>	<u>277,410</u>	<u>1,098,632</u>	<u>821,222</u>
Fund Balance, June 30	<u>\$ 14,673</u>	<u>\$ 44,673</u>	<u>\$ 1,714,365</u>	<u>\$ 1,689,945</u>

# Draft

**STOREY COUNTY, NEVADA**  
**TRI PAYBACK FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b>REVENUES</b>			
Intergovernmental			
474 Fire District	\$ 142,000	\$ -	\$ 142,000
<b>EXPENDITURES</b>			
General Government			
Tri Payback	2,500,000	194,909	2,305,091
Excess (Deficiency) of Revenue over Expenditures	(2,358,000)	(194,909)	(2,163,091)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	613,000	755,000	(142,000)
Excess (Deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures	(1,745,000)	560,091	(2,305,091)
Fund Balance, July 1	2,409,850	3,594,263	1,184,413
Fund Balance, June 30	\$ 664,850	\$ 4,154,354	\$ 3,489,504

# Draft

**STOREY COUNTY, NEVADA  
USDA BOND FUND  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>REVENUES</u></b>			
Intergovernmental			
Grants	\$ -	\$ -	\$ -
Bonds	-	-	-
Miscellaneous revenue	250,861	250,860	(1)
Total revenues	<u>250,861</u>	<u>250,860</u>	<u>(1)</u>
<b><u>EXPENDITURES</u></b>			
Public safety			
Capital outlay	-	-	-
Excess (Deficiency) of Revenue over Expenditures	250,861	250,860	(1)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Bond proceeds			
Debt service	(209,932)	(209,921)	(11)
Interest	(183,569)	(183,569)	-
Transfer in	<u>142,640</u>	<u>142,640</u>	<u>-</u>
Excess (Deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures	-	10	10
Fund Balance, July 1	<u>29,697</u>	<u>29,697</u>	<u>-</u>
Fund Balance, June 30	<u>\$ 29,697</u>	<u>\$ 29,707</u>	<u>\$ 10</u>

# Draft

## STOREY COUNTY, NEVADA VIRGINIA CITY TOURISM COMMISSION FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2020

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b>REVENUES</b>				
Licenses and permits				
Licenses - permits	\$ 43,000	\$ 43,000	\$ 47,277	\$ 4,277
Intergovernmental				
Grant revenue	33,500	33,500	53,500	20,000
State licenses	2,500	2,500	2,613	113
Room tax	350,000	350,000	297,384	(52,616)
Tourism tax	405,000	405,000	797,569	392,569
Charges for services				
Special events	422,700	422,700	322,115	(100,585)
CAP service charge (net)	170,000	170,000	123,954	(46,046)
Miscellaneous				
Interest	600	600	(3,198)	(3,798)
Contributions	5,000	5,000	4,844	(156)
Miscellaneous	134,700	134,700	96,269	(38,431)
<b>Total Revenues</b>	<b>1,567,000</b>	<b>1,567,000</b>	<b>1,742,327</b>	<b>175,327</b>
<b>EXPENDITURES</b>				
General government				
Salaries and wages	284,454	302,454	295,533	6,921
Benefits	116,272	134,272	134,462	(190)
Services and supplies	1,123,000	1,087,000	876,603	210,397
Capital outlay	25,000	25,000	12,677	12,323
<b>Total Expenditures</b>	<b>1,548,726</b>	<b>1,548,726</b>	<b>1,319,275</b>	<b>229,451</b>
Excess (Deficiency) of Revenues over Expenditures	18,274	18,274	423,052	404,778
Fund Balance, July 1	288,492	288,492	453,909	165,417
Fund Balance, June 30	\$ 306,766	\$ 306,766	\$ 876,961	\$ 570,195

# Draft

## STOREY COUNTY, NEVADA PROPRIETARY FUNDS STATEMENT OF NET POSITION JUNE 30, 2020

	BUSINESS-TYPE ENTERPRISE FUNDS		
	WATER SYSTEM	VIRGINIA DIVIDE SEWER	TOTAL
<b><u>ASSETS</u></b>			
Current Assets			
Cash	\$ 1,843,268	\$ 71,217	\$ 1,914,485
Accounts receivable (net allowance)	64,043	37,062	101,105
Total Current Assets	<u>1,907,311</u>	<u>108,279</u>	<u>2,015,590</u>
Noncurrent Assets			
Capital assets - net of accumulated depreciation	<u>6,179,622</u>	<u>18,633,565</u>	<u>24,813,187</u>
Total Assets	<u>\$ 8,086,933</u>	<u>\$ 18,741,844</u>	<u>\$ 26,828,777</u>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>			
Deferred outflows-pension	<u>\$ 73,288</u>	<u>\$ 41,225</u>	<u>\$ 114,513</u>
<b><u>LIABILITIES</u></b>			
Current Liabilities			
Accounts payable	\$ 25,314	\$ 31,266	\$ 56,580
Refundable deposits	5,645	-	5,645
Due to general fund	2,126,000	-	2,126,000
Bonds payable - current portion	-	130,750	130,750
Accrued expenses	<u>19,607</u>	<u>9,435</u>	<u>29,042</u>
Total Current Liabilities	<u>2,176,566</u>	<u>171,451</u>	<u>2,348,017</u>
Long Term Liabilities			
Bonds payable - net of current portion	-	6,419,598	6,419,598
Net pension liability	<u>362,451</u>	<u>203,906</u>	<u>566,357</u>
Total Long Term Liabilities	<u>362,451</u>	<u>6,623,504</u>	<u>6,985,955</u>
Total Liabilities	<u>2,539,017</u>	<u>6,794,955</u>	<u>9,333,972</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Deferred inflows-pension	<u>\$ 69,164</u>	<u>\$ 38,904</u>	<u>\$ 108,068</u>
<b><u>NET POSITION</u></b>			
Restricted reserve	131,966	118,884	250,850
Reserved - short lived assets replacement	-	56,271	56,271
Invested in capital assets - net of related debt	6,179,622	12,083,217	18,262,839
Unassigned	<u>(759,548)</u>	<u>(309,162)</u>	<u>(1,068,710)</u>
Total Net Position	<u>\$ 5,552,040</u>	<u>\$ 11,949,210</u>	<u>\$ 17,501,250</u>



# Draft

## STOREY COUNTY, NEVADA PROPRIETARY FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2020

	BUSINESS-TYPE ENTERPRISE FUNDS		
	WATER SYSTEM	VIRGINIA DIVIDE SEWER	TOTAL
<b>OPERATING REVENUES</b>			
Charges for services	\$ 558,274	\$ 400,412	\$ 958,686
<b>OPERATING EXPENSES</b>			
Salaries and wages	183,275	82,101	265,376
Benefits	85,937	38,848	124,785
Services and supplies	147,946	93,258	241,204
Capital outlay	120,304	-	120,304
Depreciation	97,807	478,716	576,523
Total Operating Expense	635,269	692,923	1,328,192
Operating Income (Loss)	(76,995)	(292,511)	(369,506)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Rent and miscellaneous	5,800	-	5,800
Interest income	26,627	109,050	135,677
Interest expense	-	(122,768)	(122,768)
Miscellaneous	875	-	875
Transfers from capital projects funds	-	-	-
Grants and capital contributions	9,350	-	9,350
Total Nonoperating Revenues (Expenses)	42,652	(13,718)	28,934
Change in net position	(34,343)	(306,229)	(340,572)
Net Position, July 1	5,586,383	12,255,439	17,841,822
Net Position, June 30	\$ 5,552,040	\$ 11,949,210	\$ 17,501,250

# Draft

## STOREY COUNTY, NEVADA PROPRIETARY FUNDS STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2020

	BUSINESS-TYPE ENTERPRISE FUNDS		
	WATER SYSTEM	VIRGINIA DIVIDE SEWER	TOTAL
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Cash Inflows			
Sales of water/sewer fees	\$ 552,893	\$ 396,175	\$ 949,068
Miscellaneous income	875	-	875
Cash Outflows			
Salaries and wages	(179,966)	(80,628)	(260,594)
Benefits	(85,233)	(38,353)	(123,586)
Services and supplies	(153,560)	(70,783)	(224,343)
Net Cash Provided (Used) by Operating Activities	135,009	206,411	341,420
<b><u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u></b>			
Cash Inflows			
Rent	5,800	-	5,800
Customer deposits	(20,280)	-	(20,280)
Capital outlay	(277,523)	(211,039)	(488,562)
Net Cash Provided (Used) by Non-Capital Financing Activities	(292,003)	(211,039)	(503,042)
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u></b>			
Cash Inflows			
Other Revenue	-	-	-
Capital contributions	9,350	-	9,350
Transfer from funds	-	-	-
Interfund loan	-	-	-
Cash Outflows			
Capital outlay and grant match	(120,304)	-	(248,386)
Debt service	-	(128,082)	(122,768)
Interest expense	-	(122,768)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(110,954)	(250,850)	(361,804)
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>			
Cash Inflows			
Interest earnings	26,627	109,050	135,677
Net Increase (Decrease) in Cash	(241,321)	(146,428)	(387,749)
Cash, July 1	2,084,589	217,645	2,302,234
Cash, June 30	\$ 1,843,268	\$ 71,217	\$ 1,914,485

# Draft

## STOREY COUNTY, NEVADA STATEMENT OF NET ASSETS FIDUCIARY FUNDS JUNE 30, 2020

	AGENCY FUNDS
<u>ASSETS</u>	
Cash and cash equivalents	\$ <u>2,076,663</u>
<u>LIABILITIES</u>	
Due to other governments	\$ <u>2,076,663</u>
Net Assets	\$ <u>-</u>

## Draft

### STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

#### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### A. REPORTING ENTITY

Storey County, Nevada, a local government created under the provisions of Nevada Revised Statutes 243.110, is governed by an elected three-member board of commissioners. As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are in substance, part of the government's operations and so data from these units are combined with data of the primary government.

*Blended Component Units* - The Virginia Divide Sewer Improvement District is under the direct oversight of the Storey County Board of Commissioners. The rates for users charges and bond issuance authorizations are approved by the County Commissioners, and the legal liability for the Virginia Divide Sewer District's debt remains with Storey County. The District is reported as an enterprise fund.

Effective July 1, 2014, the Storey County Fire Protection District 474 was created by the Storey County Board of Commissioners. This entity supersedes the Fire, and Fire District Special Revenue Funds. The governing body of the new Fire Protection District 474 is the Board of County Commissioners and it can impose its will and will be reported as a Special Revenue Fund.

The Board of County Commissioners directly appoints the governing board of the Virginia City Tourism Commission (VCTC). The county personnel provide essentially all services, accounting, budgeting and other record keeping for the commission. The VCTC has elected to be reported as a major fund (Special Revenue) in the County financial statements.

Excluded from the reporting entity - Storey County Schools, Storey County Senior Center, and Canyon General Improvement District.

These potential component units have separate elected or appointed boards and provide services to residents, generally within the geographic boundaries of the government. These potential component units are excluded from the reporting entity because the government does not have the ability to exercise influence over their daily operations, approve budgets, or provide funding.

##### B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported, separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degrees to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

## Draft

### STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

#### C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Gross receipts and sales taxes are considered "measurable when in the hands of intermediary collecting agents or governments." Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the county considers revenues to be available if they are collected within 60 days after the end of the current fiscal period. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and the payment seems certain. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The government reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Fire Protection District 474 Special Revenue Fund* accounts for money received primarily from intergovernmental sources. Expenditures are for County fire protection including the purchase of machinery and equipment to provide such services.

The *Tri Payback Fund* accounts for monies which shall be required to be paid back to the developers of the Tahoe-Reno Industrial Center as detailed in Note XV.

The *Road Special Revenue Fund* accounts for money received primarily from gasoline taxes and other intergovernmental sources. Expenditures are for the construction and maintenance of County roads and bridges and other road related infrastructure and the purchase of machinery and equipment required to do such work. (Elected to be reported as a major fund.)

The *USDA Bond Special Revenue Fund* accounts for money received from USDA Bonds to improve water and waste disposal in Storey County and purchase additional fire and ambulance equipment for the Fire Protection District 474.

The *Virginia City Tourism Commission Special Revenue Fund* promotes tourism for Storey County and Virginia City through advertising and promotion of special events and attractions located within the County. (Elected to be reported as a major fund.)

The government reports the following major proprietary funds:

The *Water System Fund* accounts for the activities of the Virginia City/Gold Hill water distribution system.

The *Virginia Divide Sewer System Fund* accounts for the operations of the sewage treatment plant, pumping stations, and collection systems.

## Draft

### STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's water and sewer functions. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *Program Revenues* include 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions. Internally dedicated resources are reported as *General Revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services or producing and delivering goods in connection with the proprietary funds' principal ongoing operations. Revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

#### D. ASSETS, LIABILITIES, AND NET ASSETS OR EQUITY

##### 1. DEPOSITS AND INVESTMENTS

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, short term investments with original maturities of three months or less from the date of acquisition, and the State Treasurer's investment pool. Investments are reported at fair value.

##### 2. RECEIVABLES AND PAYABLES

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as "due to/from other funds."

All trade receivables are shown net of an allowance for uncollectible. No allowance is recorded for property tax receivables. Property taxes are levied as of July 1 on property values assessed on the same date. The tax levy may be paid in four installments by the third Monday in August and the first Monday in October, January, and March. There is a ten day grace period allowed for each installment. Penalties and interest are assessed on all delinquent collections. Liens are filed on the property at one year's delinquency.

##### 3. INVENTORIES AND PREPAID ITEMS

No inventories are maintained by the government for either operating or office supplies. These items are recorded as expenditures when purchased, rather than when consumed. The VCTC maintains an inventory of resale souvenir items which are presented at cost.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

##### 4. RESTRICTED ASSETS AND RESERVED FUNDS

At June 30, 2020, the County had the following restricted fund balances: a) 474 Fire Protection District Fund - \$142,640; b) Virginia Divide Sewer Improvement District - \$118,884; and c) Water System Fund - \$131,966.

## Draft

### STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

#### 5. CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and infrastructure (i.e., roads, bridges, sidewalks, storm drains, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$2,500 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost or normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

<u>Asset</u>	<u>Years</u>
Public and System Infrastructure	20-100
Vehicles	5-10
Office Equipment	5-10
Equipment	10-20
Buildings	75-100
Building Improvements	35-50
Computer Equipment	5
Furniture and Fixtures	7-10

#### 6. COMPENSATED ABSENCE

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vested or accumulated vacation pay that is expected to be liquidated with expendable available financial resources is reported as expenditure and a fund liability of the fund that will pay it. Amounts of vested or accumulated vacation pay that are not expected to be liquidated with expendable available financial resources are reported as long term debt. No expenditure is reported for these amounts. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits. However a liability is recognized for that portion of accumulated sick leave benefits that is required to be paid upon termination. All employees with a minimum accrued sick leave of 360 hours to a maximum of 960 hours (except for fire department – no maximum) shall be paid at retirement or termination of service, other than involuntary termination as follows:

<u>Years of Continuous Service</u>	<u>Other Employees Rate of Pay</u>	<u>Fire Department Rate of Pay</u>
5 years but less than 10 years	12.5¢ on the Dollar	20.0¢ on the Dollar
10 years but less than 15 years	25.0¢ on the Dollar	
10 years but less than 20 years		35.0¢ on the Dollar
15 years but less than 20 years	40.0¢ on the Dollar	
20 years or more	50.0¢ on the Dollar	50.0¢ on the Dollar

The maximum sick leave paid upon termination shall be \$5,000 for all employees except law enforcement and firemen

## **Draft**

### **STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020**

**Payment for Sick Leave at Termination:** Upon an employee's end of service through PERS retirement or termination from service (other than involuntary termination) with total accrued hours of three hundred sixty (360) or more, the Employee shall be paid for unused sick leave at the following rate:

- a. 10 to 15 years of service shall be paid at a rate of 20% of their base rate of pay for each hour, not to exceed \$2,500 cash or \$3,125 toward the purchase of PERS.
- b. 15 to 20 years of service shall be paid at a rate of 40% of their base rate of pay for each hour, not to exceed \$3,500 cash or \$4,375 toward the purchase of PERS.
- c. More than 20 years of service shall be paid at a rate of 60% of their base rate of pay for each hour, not to exceed \$5,000 cash or \$6,250 toward the purchase of PERS.

#### **7. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the Statement of Net Position and the Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. The County reports an amount related to pensions on the government-wide financial statements.

In addition to liabilities, the Statement of Net Position and the Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The County reports amounts related to pensions on the government wide financial statement. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

#### **8. LONG-TERM OBLIGATIONS**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities, business-type activities, or proprietary fund type statement of net assets.

The County currently has no long term bonds payable in the governmental funds. The revenue bonds reported in the proprietary fund types incurred no bond premiums or discounts and therefore have no deferred charges or amortization.

The County has a long-term obligation relating to the Tahoe-Reno Industrial Center (TRI) – see Note XVII for details.

#### **9. NET POSITION**

In the government-wide and proprietary fund financial statements, net position is reported as net investment in capital assets, restricted, or unrestricted. Net position is reported as restricted when constraints placed on it are either imposed by external parties (such as creditors, grantors, contributors or other governments) or imposed by law through a constitutional provision or enabling legislation.



## **Draft**

### **STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020**

#### **10. FUND BALANCE**

Fund balances of the governmental funds are classified in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as follows:

Nonspendable fund balances include items that cannot be spent, such as amounts that are not in a spendable form (for example, inventories and prepaid items) and amounts that are legally or contractually required to remain intact, such as a permanent fund principal balance.

Restricted fund balances have constraints placed upon the use of the resources either by external parties (such as creditors, grantors, contributors or other governments) or imposed by law through a constitutional provision or enabling legislation.

Committed fund balances can be used only for specific purposes pursuant to constraints imposed by an ordinance of the County Commission, which is the County's highest level of decision-making authority. These constraints remain binding unless removed or changed in the same manner used to create the constraints.

#### **11. ESTIMATES**

Timely preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates that affect reported amounts. Accordingly, these estimates may require revision in future periods. Significant estimates include compensated absences, pension and other postemployment benefits, collectability of receivables, and useful lives of capital assets.

## **II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

### **A. BUDGETARY INFORMATION**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds.

The County follows these procedures in establishing the budgetary date reflected in the financial statements:

1. Prior to April 15, the County budget officer submits to the County Commissioners the tentative operating budgets for the fiscal years commencing the following July 1. The operating budgets include proposed expenditures and the means of financing them.
2. The tentative budgets are filed with the State Department of Taxation by April 15.
3. A public hearing is conducted at the County Court House to obtain taxpayers comments (3rd Monday in May).
4. The final budgets are adopted and filed with the State Department of Taxation. Final budgets must be certified by a majority of all members of the governing body. The final budgets must be adopted on or before June 1.
5. Budget amounts may be transferred within funds if the governing body is advised and the action is recorded in the official minutes of the next meeting. Revisions that alter the total expenditures of any fund must be approved by the County Commissioners. Budget revisions must also be filed with the State Department of Taxation.

## Draft

### STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

6. Budgets for the General, Special Revenues, Debt Service, Proprietary, and Capital Projects Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. Budget augmentations were prepared for the general, various special revenue funds and enterprise funds during the fiscal year ended June 30, 2020
8. All budget appropriations lapse at the end of each fiscal year.

In accordance with state statute, actual expenditures may not exceed budgetary appropriations of the various governmental programs of the General Fund or total appropriations of the Special Revenue and Capital Projects Funds, except as expressly authorized by law.

#### B. EXCESS EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2020, expenditures exceeded appropriations as follows:

	Expenditures	Appropriations
Justice Court Special Revenue Fund	\$ 19,310	\$ 19,000
Emergency Mitigation Special Revenue Fund	54,339	50,000
Virginia Divide Sewer Improvement District	692,923	267,907

#### C. COMPLIANCE – NRS 354.624

Storey County has two enterprise funds: The Water System Enterprise Fund and the Virginia-Divide Sewer Improvement District Enterprise Fund. Storey County also maintains agency funds as follows: State of Nevada Fund Storey County School District Fund, Storey County School District Debt Service Fund. The County maintains no internal service funds, self-insurance funds, or funds whose balance is required by law to be used for a specific purpose other than the payment of compensation to a bargaining unit as defined in NRS 288.028 or carried forward to the succeeding fiscal year in any designated amount.

All enterprise and agency funds maintained by Storey County:

- a) are being used in accordance with NRS 354.624.
- b) are being administered in accordance with generally accepted accounting procedures.
- c) all reserves in the funds are reasonable and necessary to carry out the purposes of the funds.
- d) reflect the sources of revenues available for the fund during the fiscal year – including transfers from other funds.
- e) are following the statutory and regulatory requirements applicable to the funds
- f) reflect the balance and retained earnings of the funds.

Storey County has \$393,490 restricted and reserved in all funds.

## Draft

### STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

#### III. CASH AND INVESTMENTS

In accordance with Nevada Revised Statutes (NRS), the County's cash is deposited with insured banks and those deposits that are not within the limits of insurance must be secured by collateral. At year end, the County's carrying amount of deposits was \$4,413,377 and the bank balance was \$4,493,638. The difference between the carrying amount and bank balance results from outstanding checks and deposits not yet reflected in the bank records.

**Custodial Risk-** All deposits are subject to custodial credit risk, which is the risk that the County's deposits may not be returned to it in the event of a bank failure. Bank balances were covered by Federal Depository Insurance, the Securities Investor Protection Corporation, collateral held by the County's agent in the County's name or by collateral held by depositories in the name of the Nevada Collateral Pool, and were not exposed to custodial credit risk. The County does not have a formal policy relating to custodial credit risk, but follows NRS. According to NRS 356.020, all monies deposited by a county treasurer that are not within the limits of insurance provided by an instrumentality of the United States must be secured by collateral composed of the same types of securities allowed for investments which are identified below. The County participates in the State of Nevada Collateral Pool which requires depositories to maintain as collateral acceptable securities having a fair market value of at least 102 percent of the amount of the uninsured balances of the public money held by the depository. Under NRS 356.360, the State Treasurer manages and monitors all collateral for all public monies deposited by members of the pool.

**Interest Rate Risk-** Interest rate risk is the risk of possible reduction in the value of a security, especially a bond, resulting from a rise in interest rates. As noted above, the County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates beyond those specified in the statute. The County restricts notes, bonds, and other unconditional obligations at the time of purchase to have a remaining term to maturity of not more than 10 years as described by Nevada state law.

**Credit Risk-** NRS allows investments in obligations of the U.S. Treasury and U.S. agencies, municipal bonds issued by local governments of the State, corporate bonds rated "A" or better by a nationally recognized rating service, commercial paper rated "A-1," "P-1" or better by a nationally recognized rating service, repurchase agreements, certificates of deposit, money market mutual funds rated "AAA" by a nationally recognized rating service or other securities in which banking institutions may legally invest.

At June 30, 2020, the County's investments are rated as follows

	Reported Fair Value	Quality Rating
Money Market Mutual Fund	\$ 11,429,967	AAA
Certificates of Deposit	250,246	AA-
Certificates of Deposit	247,940	A-1+
Certificates of Deposit	852,907	A+
Certificates of Deposit	250,665	A
Certificates of Deposit	253,771	A-
Certificates of Deposit-fdic guaranteed	17,658,267	Unrated
U.S. Agency Securities	1,038,197	AAA
Corporate Bonds	251,253	AA+
Corporate Bonds	150,747	AA-
Corporate Bonds	917,303	A+
Corporate Bonds	1,719,590	A
State of Nevada Local Investment Pool	2,467,411	Unrated
	<u>\$ 37,488,264</u>	

The County categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value:

- Level 1- Inputs are quoted prices in active markets for identical assets
- Level 2- Inputs are significant other observable inputs
- Level 3- Inputs are significant unobservable inputs

The County does not have any investments that are measured using Level 3 inputs

# Draft

## STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

Cash and investments are categorized by fund type as follows:

Governmental funds	\$	37,910,493
Proprietary funds		1,914,485
Fiduciary funds		<u>2,076,663</u>
	\$	<u>41,901,641</u>

As of June 30, 2020, the County had the following recurring fair value measurements below:

Investment Type	Total	Fair Value Measurements Using	
		Level 1 Inputs	Level 2 Inputs
Money Market Mutual Fund	\$ 11,429,967	\$ 11,429,967	\$ -
Certificates of Deposit	19,513,796	19,513,796	-
U.S. Agency Securities	1,038,197	1,038,197	-
Corporate Bonds	<u>3,038,893</u>	-	<u>3,038,893</u>
Total investments by fair value level	\$ <u>35,020,853</u>	\$ <u>31,981,960</u>	\$ <u>3,038,893</u>

Investments not required to be measured at fair value

State of Nevada Local Investment Pool 2,467,411

Total Investments \$ 37,488,264

At year end the County had the following investments and maturities

Investment Type	Total	Investment Maturities in Years	
		Less Than 1	1-5
Money Market Mutual Fund	\$ 11,429,967	\$ 11,429,967	\$ -
Certificates of Deposit	19,513,796	4,154,247	15,359,549
U.S. Agency Securities	1,038,197		1,038,197
Corporate Bonds	3,038,893	519,709	2,519,184
State of Nevada Local Investment Pool	<u>2,467,411</u>	<u>2,467,411</u>	-
Total Investments	37,488,264	\$ <u>18,571,334</u>	\$ <u>18,916,930</u>
Total cash and cash equivalents	<u>4,413,377</u>		
Total cash, cash equivalents and investments	\$ <u>41,901,641</u>		

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## STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

### IV. RECEIVABLES

Receivables as of year-end for the government's individual major funds and non-major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Roads</u>	<u>474 Fire District</u>	<u>USDA</u>	<u>VCTC</u>	<u>Non-Major Funds</u>	<u>Proprietary Funds</u>	<u>Total</u>
Receivables:								
Taxes	\$ 346,356	\$ -	\$ 106,181	\$ -	\$ -	\$ 11,693	\$ -	\$ 464,230
Accounts	<u>413,638</u>	<u>157,960</u>	<u>318,539</u>	<u>-</u>	<u>219,939</u>	<u>219,939</u>	<u>101,105</u>	<u>1,431,120</u>
Gross Receivables	<u>759,994</u>	<u>157,960</u>	<u>424,720</u>	<u>-</u>	<u>219,939</u>	<u>231,632</u>	<u>101,105</u>	<u>1,895,350</u>

The delinquent taxes receivable account represents the past three years of uncollected tax levies. No allowance for uncollectible has been recorded by the County. Taxes received after 60 days of the year end are recorded as deferred revenue.

Accounts receivable include intergovernmental receivables. All accounts receivable, with the exception of the enterprise fund, were collected within a 60 day period, therefore no allowance for uncollectible was recorded in those funds.

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year the various components of *deferred revenue* reported in the governmental funds were as follows:

General Fund-Delinquent property taxes receivable:	\$ 85,138
454 Fire District Fund-Delinquent property taxes receivable:	26,098
454 Fire District Fund-Ambulance receivable	59,727
Non-major funds-Delinquent property taxes receivable:	<u>2,871</u>
Total	<u>\$ 173,834</u>

### V. INTER-FUND ASSETS/LIABILITIES

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them or, (2) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due or, (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

The following are transfers that meet one of the three descriptions above:

<u>From</u>	<u>To</u>	
General Fund	Roads Fund	\$ 400,000
General Fund	TRI Payback	600,000
General Fund	Emergency Mitigation	55,000
Fire District 474	USDA	142,640
Equipment Acquisition	TRI Payback	13,000
Fire District 474	TRI Payback	<u>142,000</u>
		<u>\$ 1,352,640</u>

## Draft

### STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

#### V. INTER-FUND ASSETS/LIABILITIES

During the prior year a interfund loan was made. The general fund loaned money to the Water Systems Fund. This transfer was made for expenses related to the new water pipeline. The county has applied and been granted a USDA loan to finance these expenses. Once the USDA loan is funded the Water System Fund will repay the funds to the general fund. This is anticipated to occur within one year.

The balance at June 30, 2020

To	From	Amount
General Fund	Water Systems	2,126,000

#### VI. PROPERTY TAXES

Property taxes attach as an enforceable lien as of July 1. The tax is levied for the fiscal year beginning July 1 after the Nevada

Taxes on the property are due on the third Monday in July. Taxes may be paid in quarterly installments, due on the third Monday of July and the first Monday in October, January, and March. Penalties are added if the installments are not made within ten (10) days of the due date.

#### VII. CONTINGENT LIABILITIES

The County is involved in various lawsuits. There was one lawsuit that required a contingent Liability to be recorded for the year ended 6/30/20. The liability was probable and could be reasonably estimated.

The liability involved a dispute concerning the collective bargaining agreement between the County's Fire Protection District and the Storey County Fire Fighters' Association IAFF Local 4227. This matter is still open, but the County believes it probable they will have to pay \$165,000 to settle the dispute. A Liability for this amount has been established for this amount.

The County receives grant funds from Federal and State agencies. The grant programs are subject to audit by agents of the granting authority. The purpose of the audits is to ensure compliance with conditions precedent to the granting of the funds. Management does not anticipate any liability in the event of an audit.

#### VIII. RISK MANAGEMENT

Storey County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Storey County has joined together with other counties in the state to form Nevada Public Agency Insurance Pool, a public entity risk pool currently operating as a common risk management and insurance program for 41 governmental entities. The county pays an annual premium to Ingalls and Associates for its general insurance coverage through PENCO. The Agreement for Formation of the NPAIP program provides that NPAIP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for Property and Crime and \$150,000 for Casualty for each insured event.

The County continues to carry commercial insurance for all other risks or loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

# Draft

## STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

### IX. CAPITAL ASSETS (INCLUDING VCTC FUND)

	Beginning Balance	Increases	Decreases	Ending Balance
Primary Government				
Governmental Activities				
Capital Assets not being depreciated				
Land	\$ 810,921	\$ -	\$ -	\$ 810,921
Antique Furniture	75,000	-	-	75,000
Construction in progress	1,355,489	437,919	741,768	1,051,640
Total Capital Assets not being depreciated	2,241,410	437,919	741,768	1,937,561
Capital Assets being depreciated				
Buildings	10,726,905	2,033,407	-	12,760,312
Improvements other than buildings	49,296,124	1,255,649	-	50,551,773
Machinery and equipment	16,155,568	674,417	-	16,829,985
Total Capital Assets being depreciated	76,178,597	3,963,473	-	80,142,070
Less accumulated depreciation for:				
Buildings	3,252,578	215,972	-	3,468,550
Improvements other than buildings	11,321,125	1,400,618	-	12,721,743
Machinery and equipment	8,641,731	1,031,999	-	9,673,730
Total accumulated depreciation	23,215,434	2,648,589	-	25,864,023
Governmental activities capital assets - net	\$ 55,204,573	\$ 1,752,803	\$ 741,768	\$ 56,215,608
Business type activities				
Capital Assets not being depreciated				
Construction in progress	\$ 14,793,135	\$ 356,735	\$ (13,359,559)	\$ 1,790,311
Capital assets being depreciated				
Water and sewer system	13,090,422	13,488,199	-	26,578,621
Machinery and equipment	723,799	3,188	-	726,987
Total Capital assets being depreciated	13,814,221	13,491,387	-	27,305,608
Less accumulated depreciation for:				
Water and sewer systems	3,087,311	556,560	-	3,643,871
Machinery and equipment	618,898	19,964	-	638,862
Total accumulated depreciation	3,706,209	576,524	-	4,282,733
Business type activities capital assets - net	\$ 24,901,147	\$ 13,271,598	\$ (13,359,559)	\$ 24,813,186

# Draft

## STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

Depreciation expense was charged to functions programs of the primary government as follows:

Governmental activities:	
General government	\$ 1,618,587
Public safety	699,631
Highways and streets, including depreciation of general infrastructure assets	230,304
Judicial	1,325
Community support	74,456
Culture and recreation	24,286
Total depreciation expense - Governmental activities	<u>\$ 2,648,589</u>
Business type activities:	
Water	\$ 97,808
Sewer	478,716
Total depreciation expense - Business type activities	<u>\$ 576,524</u>

### X. LONG-TERM OBLIGATIONS

The following is a summary of the Long-Term Obligations of the County:

	Date <u>Issue</u>	Maturity <u>Date</u>	Original <u>Note/issue</u>	Interest <u>Rate</u>	Balance <u>6/30/2020</u>
<u>Revenue Bonds</u>					
<u>Governmental</u>					
Virginia City Rail Bond-Series 2010A	12/28/2010	12/1/2027	\$ 890,000	8.000%	\$ 501,000
Virginia City Rail Bond-Series 2010B	12/28/2010	12/1/2027	859,000	5.000%	495,000
Storey County Fire District USDA Loan	1/8/2015	7/8/2034	2,000,000	3.750%	1,569,960
			<u>\$ 3,749,000</u>		<u>\$ 2,565,960</u>
<u>Business Type Activities</u>					
Sewer Revenue Bonds	5/20/2015	5/12/2055	3,002,000	2.500%	2,765,228
Sewer Revenue Bonds	12/20/2016	12/20/2056	4,058,000	1.375%	3,785,120
			<u>\$ 7,060,000</u>		<u>\$ 6,550,348</u>



# Draft

## STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

The following represents the current activity in the Long-Term Obligations of the County:

	Balance 6/30/2019	Additions	Retired	Balance 6/30/2020	Principle Due 20-21
<b>Revenue Bonds</b>					
<b>Governmental</b>					
Virginia City Rail Bond-Series 2010A	\$ 552,000	\$ -	\$ 51,000	\$ 501,000	\$ 53,000
Virginia City Rail Bond-Series 2010B	544,000	-	49,000	495,000	52,000
Storey County Fire District USDA Loan	1,651,799	-	81,839	1,569,960	84,952
	<u>\$ 2,747,799</u>	<u>\$ -</u>	<u>\$ 181,839</u>	<u>\$ 2,565,960</u>	<u>\$ 189,952</u>
<b>Business Type Activities</b>					
Sewer Revenue Bonds	\$ 2,814,125	\$ -	\$ 48,897	\$ 2,765,228	\$ 50,325
Sewer Revenue Bonds	3,864,305	-	79,185	3,785,120	80,425
	<u>\$ 6,678,430</u>	<u>\$ -</u>	<u>\$ 128,082</u>	<u>\$ 6,550,348</u>	<u>\$ 130,750</u>
<b>Long-Term Liabilities</b>					
Compensated Absences	\$ 753,925	\$ 25,168	\$ -	\$ 779,093	\$ -
TRJ-Construction repayment	41,037,256	-	194,909	40,842,347	-
	<u>\$ 41,791,181</u>	<u>\$ 25,168</u>	<u>\$ 194,909</u>	<u>\$ 41,621,440</u>	<u>\$ -</u>

The annual requirements to amortize the outstanding revenue bonds are as follows:

Year Ended June 30	Governmental Activities		Business Type Activities	
	Principal	Interest	Principal	Interest
2021	\$ 189,952	\$ 119,098	\$ 130,750	\$ 120,100
2022	198,183	108,857	133,135	117,715
2023	206,536	98,169	135,568	115,282
2024	216,017	87,003	137,741	113,109
2025	225,631	75,314	140,575	110,275
2026-2030	970,356	202,429	742,366	511,885
2031-2035	559,285	48,476	813,738	440,513
2036-2040	-	-	892,479	361,772
2040-2044	-	-	980,027	274,224
2045-2049	-	-	1,076,749	177,502
2050-2054	-	-	1,171,210	73,133
2055-2059	-	-	196,010	1,941
Total	<u>\$ 2,565,960</u>	<u>\$ 739,346</u>	<u>\$ 6,550,348</u>	<u>\$ 2,417,451</u>

# Draft

## STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

### XI. SEGMENT INFORMATION – PROPRIETARY FUNDS

Summary information for the Proprietary funds is presented below:

	Water Fund	Virginia Divide Sewer Fund
<b>CONDENSED STATEMENT OF NET ASSETS</b>		
<b>ASSETS</b>		
Current assets	\$ 1,907,311	\$ 108,279
Capital assets (net accumulated depreciation)	6,179,622	18,633,565
Total Assets	8,086,933	18,741,844
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows-pension	73,288	41,225
<b>LIABILITIES</b>		
Current liabilities	2,176,566	171,451
Non-current liabilities	362,451	6,623,504
Total Liabilities	2,539,017	6,794,955
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows-pension	69,164	38,904
<b>NET POSITION</b>		
Restricted reserve	131,966	118,884
Reserved - Short lived asset replacement	-	56,271
Invested in capital assets - net of related debt	6,179,622	12,083,217
Unrestricted	(759,548)	(309,162)
Total Net Position	\$ 5,552,040	\$ 11,949,210
<b>CONDENSED STATEMENT OF REVENUES AND EXPENSES</b>		
Operating revenue	\$ 558,274	\$ 400,412
Depreciation	(97,807)	(478,716)
Other operating expenses	(537,462)	(214,207)
Operating income (loss)	(76,995)	(292,511)
Non-operating revenues (expenses)		
Rent and miscellaneous	5,800	-
Interest income	26,627	109,050
Interest expense	-	(122,768)
Miscellaneous	875	-
Transfers from capital projects funds	62,806	210,097
Grants and capital contributions	9,350	-
Change in net assets	\$ 28,463	\$ (96,132)
<b>CONDENSED STATEMENTS OF CASH FLOWS</b>		
Net cash provided (used) by		
Operating activities	\$ 135,009	\$ 206,411
Non-capital financing activities	(292,003)	(211,039)
Capital and related financing activities	(110,954)	(250,850)
Investing Activities	26,627	109,050
Net increase (decrease) in cash	(241,321)	(146,428)
Cash - beginning	2,084,589	217,645
Cash - ending	\$ 1,843,268	\$ 71,217

## Draft

### STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

#### XII. DEFINED BENEFITS PLAN

##### General Information about the Pension Plan

*Plan Description:* All permanent, full-time employees are provided pensions through the Public Employees Retirement Plan (PERS). The plan is a multiple-employer defined benefit pension plan administered by the Public Employees' Retirement System of Nevada. Chapter 286 of the Nevada Revised Statutes (NRS) establishes a governing board, appointed by the Governor, that is responsible for managing the System, including arranging for a biennial actuarial valuation and adoption of actuarial tables and formulas prepared and recommended by the actuary.

*Benefits Provided:* Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

Monthly Benefit allowances for members are computed at 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% multiplier. The System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death. Post-retirement increases are provided by the authority of NRS 286.575-.579

Regular members are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 62 with ten years of service, or at any age with thirty years of service.

Police/Fire members are eligible for retirement at age 65 with five years of service, at age 55 with ten years of service, at age 50 with twenty years of service, or at any age with twenty-five years of service. Police/Fire members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, at age 50 with twenty years of service, or at any age with thirty years of service. Only service performed in a position as a police officer or firefighter may be counted towards eligibility for retirement as Police/Fire accredited service.

The normal ceiling limitation on monthly benefit allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

# Draft

## STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

**Contributions:** The authority for establishing and amending the obligation to make contributions, and member contribution rates, is set by statute. The contribution rates are based on biennial actuarial valuations and expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. New hires in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. One plan provides for matching employee and employer contributions, while the other plan provides for employer-pay contributions only. Under the matching Employee/Employer Contribution plan a member may, upon termination of service for which contribution is required, withdraw employee contributions which have been credited to their account. All membership rights and active service credit in the System are canceled upon withdrawal of contributions from the member's account. If EPC was elected, the member cannot convert to the Employee/Employer Contribution plan.

The County's contributions to the plan totaled \$1,553,718 for the year ended June 30, 2020

### Pension Liabilities, Expense, and Deferred Outflows/ Inflows of Resources Related to Pensions

At June 30, 2020, the County reported a liability of \$20,642,316 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the plan's net pension liability was based on the County's combined employer and member contributions to the pension plan relative to the contributions of all participating entities for the year ended June 30, 2019. At June 30, 2019, the County's proportion share was .15138% in year 2019, while year 2018 was .14664%.

For the year ended June 30, 2020, the County recognized pension expense of \$1,607,750. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 595,402
Changes in assumptions or other inputs	840,057	-
Net difference between projected and actual earnings on pension plan investments	774,063	1,026,881
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	3,343,562	2,126,002
County contributions subsequent to the measurement date	1,553,718	-
	<u>\$ 6,511,400</u>	<u>\$ 3,748,285</u>

# Draft

## STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2021	\$ 1,763,269
2022	(10,423,081)
2023	3,263,742
2024	4,043,002
2025	2,297,695
2026	264,770
	<u>\$ 1,209,397</u>

In addition, \$1,553,718 is reported as deferred outflows of resources related to pensions and represents County's contributions subsequent to the measurement date. The amount will be recognized as a reduction of the net pension liability in the year ended June 30, 2020.

*Actuarial Assumptions:* When measuring the total pension liability, GASB uses the same actuarial cost method, all actuarial assumptions, and the same type of discount rate as PERS uses for funding.

The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement:

Inflation Rate	2.75%
Investment Rate of Return	7.5%
Productivity Pay Increases	0.5%
Projected Salary Increases	Regular: 4.25% to 9.15%, depending on service Police/Fire: 4.55% to 13.9%, depending on service Rates include inflation and productivity increases
Other Assumptions	Same as those used in the June 30, 2019 funding actuarial valuation

The Board evaluates and establishes expected real rates of return (expected returns, net of investment expenses and inflation) for each asset class. The Board reviews these capital market expectations annually. The PERS' current long-term geometric expected real rates of return for each asset class included in the plan's investment portfolio as of June 30, 2019, are included in the following table:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return*
Domestic Equity	42%	5.50%
International Equity	18%	5.5
Domestic Fixed Income	28%	.75
Private Markets	12%	6.65

\*As of June 30, 2019, PERS' long-term inflation assumption was 2.75%.

## Draft

### STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

*Discount Rate* : The discount rate used to measure the total pension liability was 7.50% as of June 30, 2019. The projection of cash flows used to determine the discount rate assumed plan contributions will be made in amounts

consistent with statutory provisions and recognizing the plan's current funding policy and cost-sharing mechanism between employers and members. For this purpose, all contributions that are intended to fund benefits for all plan members and their beneficiaries are included, except that project contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included.

*Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate* : The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.50%) or 1 percentage point higher (8.50%) than the current rate:

<u>1% Decrease</u> <u>(6.50%)</u>	<u>Discount Rate</u> <u>(7.50%)</u>	<u>1% Increase</u> <u>(8.50%)</u>
\$ 31,692,128	\$ 20,642,316	\$ 11,232,680

*Additional Information*: Additional information supporting the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer is located in the PERS Comprehensive Annual Financial Report (CAFR) available on the PERS website at [www.nvpers.org](http://www.nvpers.org) under Quick Links – Publications.

### **XIII. POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB):**

The County recognizes two different health programs for retirees. Retirees had the option to participate in the County's regular health insurance plan or to join the Nevada Public Employees' Benefits Plan (PEBP). Each plan includes medical, dental and vision benefits for the retiree and the ability for the retiree to cover their spouse at their own cost. The legislature eliminated the option to join PEBP for County employees who retire after November 29, 2008.

Retirees may choose to stay on the County's regular health insurance plan. The retiree is required to pay the full amount of their coverage. However, the coverage rates are the same regardless of age, so the County contributes an implicit subsidy for retirees. The County renegotiates their health insurance plan on a regular basis, and may make plan modifications on rates or coverages accordingly

The County contributes to PEBP, an agent multiple employer defined healthcare plan. PEBP is administered by State and established pursuant to NRS 287.023. This plan is subject to amendment by the State of Nevada each biennium when the legislature is in session. Local governments are required to pay the same portion of cost of coverage for those persons joining PEBP that the State of Nevada pays for those persons retired from state service who have continued to participate in the plan

# Draft

## STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

Storey County's total OPEB liability of \$20,049,118 was measured as of June 30, 2020, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75%
Salary Increases	4.00%
Discount rate	3.51%

The discount rate was based on the applicable municipal bond index

Mortality rates were based on MacLeod Watts Scale 2018

### Changes in Total OPEB Liability

	PEBP	County	Total
Balance 6/30/19	\$ 457,534	\$ 15,991,963	\$ 16,449,497
Changes for the year			
Service Cost	-	1,837,336	\$ 1,837,336
Interest	17,177	686,144	\$ 703,321
Changes of benefit terms	-	-	\$ -
Differences between expected and actual experience	-	-	-
Changes in assumptions or other inputs	18,090	1,267,154	\$ 1,285,244
Benefit Payments	(27,345)	(198,935)	\$ (226,280)
Net changes	\$ 7,922	\$ 3,591,699	\$ 3,599,621
Balance 6/30/20	\$ 465,456	\$ 19,583,662	\$ 20,049,118

*Sensitivity of the County's Proportionate Share of the OPEB Liability to Changes in the Discount Rate:* The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 3.51%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.51%) or 1 percentage point higher (4.51%) than the current rate:

	1% Decrease (2.51%)	Discount Rate (3.51%)	1% Increase (4.51%)
Net OPEB liability	\$ 24,315,151	\$ 20,049,118	\$ 16,748,116

*Sensitivity of the County's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate:*

	1% Decrease	Discount Rate Current Trend	1% Increase
Net OPEB liability	\$ 16,309,154	\$ 20,049,118	\$ 25,035,742

## Draft

### STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

For the year ended June 30, 2020, the County recognized OPEB expense of \$1,923,892. At June 30, 2020 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions or other inputs	\$ 1,148,284	\$ 2,648,677
Difference between expected and actual experience	-	3,659,262
Deferred contributions	<u>305,190</u>	<u>-</u>
Total	<u>\$ 1,453,474</u>	<u>\$ 6,307,939</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows

2021	\$ (634,855)
2022	(634,855)
2023	(634,855)
2024	(634,855)
2025	(634,855)
Thereafter	<u>(1,985,380)</u>
	<u>\$ (5,159,655)</u>

#### XIV. RELATED PARTY

The County utilizes a marketing and public relations company, RAD Strategies, whose sole owner is married to the Director of Tourism. Safe guards have been put in to make sure the transactions are transparent. The VCTC board continues to hear and approve the payments in its annual budget. All monthly retainers fees and sent directly to the County Manager for approval before payment.

During the year ended June 30, 2020 the County paid the RAD Strategies \$93,361.



## **Draft**

### **STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020**

#### **XV. TAHOE-RENO INDUSTRIAL CENTER**

On February 2, 2000, Storey County, Nevada entered into a development agreement with the Tahoe-Reno Industrial Center LLC along with DP Operating Partnership, LP for the purposes of completing structures, including grading, infrastructure, and all public facilities related to the property owned by TRI, which consists of approximately 102,000 acres, of which approximately 9,000 acres is zoned for industrial usage within Storey County. The development agreement represents the commitment between Storey County and TRI to fund the capital infrastructure costs and local community services required by the project.

According to the agreements, TRI is responsible for the construction of the project public infrastructure, which shall be dedicated to and maintained by Storey County. Such infrastructure includes streets, sidewalks and streetlights, flood control, drainage channels, storm drains, basins, and other related facilities and County building complexes including fire stations, police stations, public works maintenance yards, and administrative offices. The County is not responsible for the construction, operation, and maintenance of the project private infrastructure such as community water and sewer facilities, railroad track and related facilities, landscaping of common areas, or private trails and parks and other property not dedicated to the County. The County is responsible for separately recording certain revenue and expenses directly attributable to the TRI project, approving reimbursable costs, and determining the net annual revenue reimbursement to TRI.

The agreements establish a revenue threshold that represents the annual fiscal year in which the TRI net revenue exceeds \$5,000,000. The revenue threshold must be met before any reimbursements are made to TRI for project related infrastructure costs. Once the revenue threshold is met, the County is responsible for reimbursing TRI for approved project vouchers up to 35% of annual net revenue. Such reimbursements are also limited to 5% of the project assessed valuation at the end of each year. The revenue threshold has been met.

The term of this agreement shall commence upon the effective date and shall expire fifty (50) years after the effective date, unless extended by written amendment executed by the County and Developer. A special revenue fund was established as of July 1, 2009, to provide payment to our TRI partners. A payment of \$194,909 was made by the TRI Payback Fund during the fiscal year.

Future allocations into the TRI Payback Fund will be a percentage of revenues directly attributed to TRI to include property taxes, business licenses, permits, inspection fees, and real property transfer taxes.

As of June 30, 2020 the County is awaiting the final version of the most recent audit performed on the revenues attributed to TRI. The county anticipates making a payment on the loan once the audit is finalized

## Draft

### STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

#### XVI. TESLA MOTORS

On September 11, 2014, the Nevada State Legislature passed unanimously Senate Bill 1 which gave Tesla Motors \$1.25 billion dollars in tax abatements in exchange for Tesla investing \$3.5 billion dollars in the state within the first 10 years of the agreement. Under Section 13-3, transferable credits will be approved:

- (a) In the amount of \$12,500 for each qualified employee, up to a maximum of 6,000 qualified employees.
- (b) In the amount equal to 5% of the first \$1 billion of new capital investment in this State made collectively by the participants in the qualified project.
- (c) In an amount equal to 2.8% of the next \$2.5 billion on new capital investment in this State made collectively by the participants in the qualified project.

Section 15-2 provides abatement of 100% for the following:

- (a) For property taxes, for a duration of not more than 10 years after the date of which application is submitted and in an amount that equals the amount of the property taxes that would otherwise be owed by each participant for the qualified project;
- (b) For employer excise taxes, be for a duration of not more than 10 years after the date on which the application is submitted and in an amount that equals the amount of the employer excise taxes that would otherwise be owed by each participant for employees employed by the participant for the qualified project; and
- (c) For local sales and use tax, be for a duration of not more than 20 years after the date on which the application is submitted and in an amount that equals the amount of the local sales and use taxes that would otherwise be owed by each participant in the qualified project.

Under Section 25-36, the governing body of a county or city in which a qualified project is or is expected to be located to create an economic diversification district that includes with its boundaries the qualified project.

Section 35 notes "the governing body of the municipality may enter into an agreement with one or more of the owners of any interest in the property within a district, pursuant to which that owner would agree to make payments to the municipality or to another local government that provides services in the district, or to both, to defray, in whole or in part, the cost of local governmental services during the term of the use of any money pledged pursuant to Section 31 of this act. Such an agreement must specify the amount to be paid by the owner of the property interest, which may be stated as a specified amount per year or as an amount based upon any formula upon which the municipality and owner agree."

Subsequently, Ordinance No. 14-260 creating the Storey County Economic Diversification District No. 1 was signed by the County Commissioners on December 2, 2014, and Ordinance 15-263 providing partial abatements of permitting or licensing fees was signed by the County Commissioners was passed on June 16, 2015. Additional provisions of Senate Bill 1 also provided the ability to "abate" partially or in full permit fees and business license fees within the Economic Diversification District. Tesla and the County mutually negotiated a partial abatement of permit fees but no business license fees. These actions were codified into Ordinance 15-263. See separate schedule relating to additional tax abatements.

## Draft

### STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

#### XVII. DEFERRED INFLOW OF RESOURCES

The following schedule summarizes deferred revenues at June 30, 2020:

General Fund:	
Ad Valorem taxes receivable	\$ <u>85,138</u>
474 Fire Protection Fund:	
Ad Valorem taxes receivable	\$ <u>26,098</u>
Ambulance receivable	\$ <u>59,727</u>
Equipment Acquisition Fund:	
Ad Valorem taxes receivable	\$ <u>2,395</u>
Indigent Medical Fund:	
Ad Valorem taxes receivable	\$ <u>476</u>

## Draft

### STOREY COUNTY, NEVADA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020

#### XIV. TAX ABATEMENTS

Storey County has agreements with businesses within the Industrial Park for property tax, sales tax, plan review and permit fee abatement agreements. These agreements range from 5 years to 20 years depending on the individual abatement. The following is a list of those abatements.

##### State of Nevada Governor's Office on Economic Development (GOED)

Chapter 271B of the Nevada Revised Statutes created an Economic Diversification District for which Storey County is a participant. Tesla filed as a Lead participant within the Statue and was granted full abatements on Property Tax for 10 years and Sales and Use Tax for 20 years. The effect of this abatement is as follows:

##### PERSONAL PROPERTY TAX

<u>ASSESSED VALUE</u>	<u>ABATEMENT</u>	<u>TOTAL ABATEMENT</u>
\$34,363,278	100%	\$34,363,278

##### REAL PROPERTY TAX

<u>ASSESSED VALUE</u>	<u>ABATEMENT</u>	<u>TOTAL ABATEMENT</u>
\$181,581,894	100%	\$6,284,005

##### PLAN REVIEW AND PERMIT FEES

<u>FEES CHARGED</u>	<u>AMOUNT PAID</u>	<u>TOTAL ABATEMENT</u>
\$82,446	\$82,446	\$0

Tesla and Switch are granted full abatements for Sales and Use Tax. The Department of Taxation does not specify abatements by property

##### SALES AND USE TAX

<u>TAX AMOUNT</u>	<u>ABATEMENT</u>	<u>TOTAL ABATEMENT</u>
\$22,782,988	100%	\$22,782,988

In addition, GOED has permitted several companies to abate a certain portion of their personal and Real

##### PERSONAL PROPERTY TAX

<u>ASSESSED VALUE</u>	<u>ABATEMENT</u>	<u>TOTAL ABATEMENT</u>
\$7,650,062	41%	\$4,531,319

##### REAL PROPERTY TAX

<u>ASSESSED VALUE</u>	<u>ABATEMENT</u>	<u>TOTAL ABATEMENT</u>
\$314,762	50%	\$158,388

##### Nevada Governor's Office of Energy (GOE)

The GOE administers the green building tax abatement program based on criteria set forth in the LEED of Green Globes rating system and certification from the U.S. Green Building Council. This abatement is as

##### LEED ABATEMENTS

##### PRE-ABATEMENT

<u>TAX AMOUNT</u>	<u>ABATEMENT</u>	<u>TOTAL ABATEMENT</u>
\$1,073,393	16%	\$199,438

# Draft

## STOREY COUNTY, NEVADA COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2020

	SPECIAL REVENUE						
	EQUIPMENT ACQUISITION	JUSTICE COURT	DRUG COURT	INDIGENT MEDICAL	PARK TAX	MUTUAL AID	EMERGENCY MITIGATION
<b>ASSETS</b>							
Cash	\$ 2,845,764	\$ 204,365	\$ 80	\$ 541,927	\$ 123,759	\$ 1,332,583	\$ 44,678
Property taxes receivable	4,311	-	-	7,382	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Total Assets	\$ 2,850,075	\$ 204,365	\$ 80	\$ 549,309	\$ 123,759	\$ 1,332,583	\$ 44,678
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ 122,396	\$ 50	\$ 20,042	\$ 39,833	\$ 3,344	\$ 13,484
Unearned revenue	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ 122,396	\$ 50	\$ 20,042	\$ 39,833	\$ 3,344	\$ 13,484
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable resources property taxes	\$ 2,395	\$ -	\$ -	\$ 476	\$ -	\$ -	\$ -
<b>FUND BALANCE</b>							
Nonspendable	-	-	-	-	-	-	-
Unassigned	2,847,680	81,969	30	528,791	83,926	1,329,239	31,194
Total Fund Balance	2,847,680	81,969	30	528,791	83,926	1,329,239	31,194
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 2,850,075	\$ 204,365	\$ 80	\$ 549,309	\$ 123,759	\$ 1,332,583	\$ 44,678

# Draft

## STOREY COUNTY, NEVADA COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2020

	SPECIAL REVENUE						GENERIC MARKER	TESTING FUND	PIPER'S OPERA HOUSE
	INDIGENT ACCIDENT	TECHNOLOGY	FEDERAL AND STATE GRANTS	FIRE EMERGENCY	STABILIZATION FUND				
<b>ASSETS</b>									
Cash	\$ 22,416	\$ 226,520	\$ 119,625	207,141	\$ 1,000,000	\$ 63,463	\$ 47,899		
Property taxes receivable	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-
Total Assets	\$ 22,416	\$ 226,520	\$ 119,625	\$ 207,141	\$ 1,000,000	\$ 63,463	\$ 47,899		
<b>LIABILITIES</b>									
Accounts payable	\$ -	\$ 4,227	\$ -	\$ -	\$ -	\$ 408	4,474		
Unearned revenue	-	-	-	-	-	-	9,790		
Total Liabilities	-	4,227	-	-	-	408	14,264		
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable resources property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>FUND BALANCE</b>									
Nonspendable	22,416	222,293	119,625	207,141	1,000,000	63,055	33,635		
Unassigned	-	-	-	-	-	-	-		
Total Fund Balance	22,416	222,293	119,625	207,141	1,000,000	63,055	33,635		
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 22,416	\$ 226,520	\$ 119,625	\$ 207,141	\$ 1,000,000	\$ 63,463	\$ 47,899		

# Draft

## STOREY COUNTY, NEVADA COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2020

	CAPITAL PROJECTS				
	CAPITAL PROJECTS	INFRASTRUCTURE FUND	VIRGINIA CITY RAIL PROJECT	FIRE CAP PROJECTS	TOTAL
<b>ASSETS</b>					
Cash	\$ 3,381,651	\$ 2,443,065	\$ 386,303	\$ 568,530	\$ 13,559,769
Property taxes receivable	-	-	-	-	11,693
Accounts receivable	-	219,939	-	-	219,939
Prepaid expenses	-	-	-	-	-
Total Assets	\$ 3,381,651	\$ 2,663,004	\$ 386,303	\$ 568,530	\$ 13,791,401
<b>LIABILITIES</b>					
Accounts payable	\$ 19,430	-	\$ -	\$ -	\$ 227,688
Unearned revenue	-	-	-	-	9,790
Total Liabilities	\$ 19,430	\$ -	\$ -	\$ -	\$ 237,478
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable resources property taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,871
<b>FUND BALANCE</b>					
Nonspendable	3,362,221	2,663,004	386,303	568,530	13,551,052
Unassigned	-	-	-	-	-
Total Fund Balance	3,362,221	2,663,004	386,303	568,530	13,551,052
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 3,381,651	\$ 2,663,004	\$ 386,303	\$ 568,530	\$ 13,791,401

# Draft

## STOREY COUNTY, NEVADA COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2020

	SPECIAL REVENUE						
	EQUIPMENT ACQUISITION	JUSTICE COURT	DRUG COURT	INDIGENT MEDICAL	PARK TAX	MUTUAL AID	EMERGENCY MITIGATION
<b>REVENUE</b>							
Taxes	\$ 349,563	\$ -	\$ -	\$ 76,562	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	2,500	-	-
Fine and forfeitures	-	37,598	480	-	-	-	-
Other revenues	12,303	-	-	-	689	93,832	41,225
Total Revenues	361,866	37,598	480	76,562	3,189	93,832	41,225
<b>EXPENDITURES</b>							
Current							
General government	230,306	-	-	-	-	-	-
Public safety	-	-	-	-	-	41,952	54,339
Judicial	-	19,310	500	-	-	-	-
Culture and recreation	-	-	-	-	51,618	-	-
Welfare	-	-	-	41,237	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Total Expenditures	230,306	19,310	500	41,237	51,618	41,952	54,339
Excess (deficiency) of revenues over expenditures	131,560	18,288	(20)	35,325	(48,429)	51,880	(13,114)
<b>OTHER FINANCIAL SOURCES (USES)</b>							
Transfers	(13,000)	-	-	-	-	-	55,000
Transfers to proprietary funds	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(13,000)	-	-	-	-	-	55,000
Excess (deficiency) of revenue and other Financing Sources (Uses) over Expenditures	118,560	18,288	(20)	35,325	(48,429)	51,880	41,886
Fund Balance, July 1	2,729,120	63,681	50	493,466	132,355	1,277,359	(10,692)
Fund Balance, June 30	\$ 2,847,680	\$ 81,969	\$ 30	\$ 528,791	\$ 83,926	\$ 1,329,239	\$ 31,194



# Draft

## STOREY COUNTY, NEVADA COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2020

	SPECIAL REVENUE						
	INDIGENT ACCIDENT	TECHNOLOGY	FEDERAL AND STATE GRANTS	FIRE EMERGENCY	STABILIZATION FUND	GENERIC MARKER TESTING FUND	PIPER'S OPERA HOUSE
<u>REVENUE</u>							
Taxes	\$ 104,616	-	\$ -	\$ -	-	\$ -	-
Intergovernmental	-	-	75,672	-	-	-	9,500
Charges for services	-	135,715	-	-	-	-	82,345
Fine and forfeitures	-	-	-	-	-	10,860	-
Other revenues	-	353	-	-	-	-	18,321
Total Revenues	104,616	136,068	75,672	-	-	10,860	110,166
<u>EXPENDITURES</u>							
Current							
General government	-	91,164	-	-	-	-	153,650
Public safety	-	-	66,121	-	-	-	-
Judicial	-	-	-	-	-	5,245	-
Culture and recreation	-	-	-	-	-	-	-
Welfare	87,554	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Total Expenditures	87,554	91,164	66,121	-	-	5,245	153,650
Excess (deficiency) of revenues over expenditures	17,062	44,904	9,551	-	-	5,615	(43,484)
<u>OTHER FINANCIAL SOURCES (USES)</u>							
Transfers	-	-	-	-	-	-	-
Transfers to proprietary funds	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
Excess (deficiency) of revenue and other financing Sources (Uses) over Expenditures	17,062	44,904	9,551	-	-	5,615	(43,484)
Fund Balance, July 1	5,354	177,389	110,074	207,141	1,000,000	57,440	77,119
Fund Balance, June 30	\$ 22,416	\$ 222,293	\$ 119,625	\$ 207,141	\$ 1,000,000	\$ 63,055	\$ 33,635

# Draft

## STOREY COUNTY, NEVADA COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2020

	CAPITAL PROJECTS				
	CAPITAL PROJECTS	INFRASTRUCTURE FUND	VIRGINIA CITY RAIL PROJECT	FIRE CAP PROJECTS	TOTAL
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 530,741
Intergovernmental	-	797,570	-	-	882,742
Charges for services	-	-	-	-	220,560
Fine and forfeitures	-	-	-	-	48,938
Other revenues	117,165	-	-	-	283,888
Total Revenues	117,165	797,570	-	-	1,966,869
EXPENDITURES					
Current					
General government	2,484,206	-	-	-	2,959,326
Public safety	-	-	-	28,875	191,287
Judicial	-	-	-	-	25,055
Culture and recreation	-	-	-	-	51,618
Welfare	-	-	-	-	128,791
Intergovernmental	-	-	-	-	-
Total Expenditures	2,484,206	-	-	28,875	3,356,077
Excess (deficiency) of revenues over expenditures	(2,367,041)	797,570	-	(28,875)	(1,389,208)
OTHER FINANCIAL SOURCES (USES)					
Transfers	-	-	-	-	42,000
Transfers to proprietary funds	-	-	-	-	-
Debt service	-	-	(168,095)	-	(168,095)
Bond proceeds	-	-	9,350	-	9,350
Total Other Financing Sources (Uses)	-	-	(158,745)	-	(116,745)
Excess (deficiency) of revenue and other financing Sources (Uses) over Expenditures	(2,367,041)	797,570	(158,745)	(28,875)	(1,505,953)
Fund Balance, July 1	5,729,262	1,865,434	545,048	597,405	15,057,005
Fund Balance, June 30	\$ 3,362,221	\$ 2,663,004	\$ 386,303	\$ 568,530	\$ 13,551,052

# Draft

**STOREY COUNTY, NEVADA**  
**EQUIPMENT ACQUISITION SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>REVENUE</u></b>			
Taxes			
Property taxes	\$ 302,000	\$ 349,563	\$ 47,563
Other revenues			
Interest	10,000	12,303	2,303
Total Revenues	<u>312,000</u>	<u>361,866</u>	<u>49,866</u>
<b><u>EXPENDITURES</u></b>			
General government			
Capital outlay	412,540	230,306	182,234
Total Expenditures	<u>412,540</u>	<u>230,306</u>	<u>182,234</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(100,540)</u>	<u>131,560</u>	<u>232,100</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Transfer out - Tri Payback	<u>(13,000)</u>	<u>(13,000)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	<u>(113,540)</u>	<u>118,560</u>	<u>232,100</u>
Fund Balance, July 1	<u>401,247</u>	<u>2,729,120</u>	<u>2,327,873</u>
Fund Balance, June 30	<u>\$ 287,707</u>	<u>\$ 2,847,680</u>	<u>\$ 2,559,973</u>

# Draft

**STOREY COUNTY, NEVADA**  
**JUSTICE COURT SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>REVENUE</u></b>				
Fines				
Justice court fines	\$ 46,000	\$ 46,000	\$ 37,598	\$ (8,402)
<b><u>EXPENDITURES</u></b>				
Judicial				
Services and supplies	4,500	19,300	18,961	339
Capital outlay	-	-	349	(349)
Total Expenditures	<u>4,500</u>	<u>19,300</u>	<u>19,310</u>	<u>(10)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>41,500</u>	<u>26,700</u>	<u>18,288</u>	<u>(8,412)</u>
Fund Balance, July 1	<u>32,571</u>	<u>32,571</u>	<u>63,681</u>	<u>31,110</u>
Fund Balance, June 30	<u>\$ 74,071</u>	<u>\$ 59,271</u>	<u>\$ 81,969</u>	<u>\$ 22,698</u>

**Draft**

**STOREY COUNTY, NEVADA  
DRUG COURT SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>REVENUE</u></b>			
Fines and forfeits			
Drug court fees	\$ 600	\$ 480	\$ (120)
<b><u>EXPENDITURES</u></b>			
Judicial			
Services and supplies	600	500	100
Excess (Deficiency) of Revenues over Expenditures	-	(20)	(20)
Fund Balance, July 1	30	50	20
Fund Balance, June 30	\$ 30	\$ 30	\$ -

## Draft

**STOREY COUNTY, NEVADA**  
**INDIGENT MEDICAL SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>REVENUE</u></b>			
Taxes			
Property taxes	\$ 60,000	\$ 76,562	\$ 16,562
<b><u>EXPENDITURES</u></b>			
Welfare			
Services and supplies	<u>200,000</u>	<u>41,237</u>	<u>158,763</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(140,000)</u>	<u>35,325</u>	<u>175,325</u>
Fund Balance, July 1	<u>337,798</u>	<u>493,466</u>	<u>155,668</u>
Fund Balance, June 30	<u>\$ 197,798</u>	<u>\$ 528,791</u>	<u>\$ 330,993</u>

# Draft

**STOREY COUNTY, NEVADA  
PARK TAX SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>REVENUE</u></b>			
Charges for services			
Park fees	\$ 6,500	\$ 2,500	\$ (4,000)
Other revenues			
Interest	-	689	689
Total Revenues	<u>6,500</u>	<u>3,189</u>	<u>(3,311)</u>
<b><u>EXPENDITURES</u></b>			
Culture and recreation			
Services and supplies	<u>116,000</u>	<u>51,618</u>	<u>64,382</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(109,500)</u>	<u>(48,429)</u>	<u>61,071</u>
Fund Balance, July 1	<u>132,131</u>	<u>132,355</u>	<u>224</u>
Fund Balance, June 30	<u>\$ 22,631</u>	<u>\$ 83,926</u>	<u>\$ 61,295</u>

# Draft

**STOREY COUNTY, NEVADA**  
**MUTUAL AID SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>REVENUE</u></b>			
Other revenues			
Fire suppression	\$ 500,000	\$ 93,832	\$ (406,168)
Total Revenues	<u>500,000</u>	<u>93,832</u>	<u>(406,168)</u>
<b><u>EXPENDITURES</u></b>			
Public safety			
Salaries and wages	195,000	16,046	178,954
Benefits	38,500	3,324	35,176
Services and supplies	176,500	22,582	153,918
Capital outlay	90,000	-	90,000
Total Expenditures	<u>500,000</u>	<u>41,952</u>	<u>458,048</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>51,880</u>	<u>51,880</u>
Fund Balance, July 1	<u>896,737</u>	<u>1,277,359</u>	<u>380,622</u>
Fund Balance, June 30	<u>\$ 896,737</u>	<u>\$ 1,329,239</u>	<u>\$ 432,502</u>



# Draft

**STOREY COUNTY, NEVADA**  
**EMERGENCY MITIGATION SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>REVENUE</u></b>				
Claims for reimbursement	\$ 40,000	\$ 105,000	\$ 41,225	\$ (63,775)
<b><u>EXPENDITURES</u></b>				
Public Safety				
Services and supplies	-	50,000	54,339	(4,339)
Excess (Deficiency) of Revenues over Expenditures	40,000	55,000	(13,114)	(68,114)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	55,000	55,000	55,000	-
Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	95,000	110,000	41,886	(68,114)
Fund Balance, July 1	(91,391)	(91,391)	(10,692)	80,699
Fund Balance, June 30	\$ 3,609	\$ 18,609	\$ 31,194	\$ 12,585

## Draft

**STOREY COUNTY, NEVADA**  
**INDIGENT ACCIDENT SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b>REVENUE</b>				
Taxes				
Property taxes	\$ 89,000	\$ 98,500	\$ 104,616	\$ 6,116
<b>EXPENDITURES</b>				
Welfare				
Services and supplies	80,000	89,500	87,554	1,946
Excess (Deficiency) of Revenues over Expenditures	9,000	9,000	17,062	8,062
Fund Balance, July 1	12,353	12,353	5,354	(6,999)
Fund Balance, June 30	\$ 21,353	\$ 21,353	\$ 22,416	\$ 1,063

# Draft

**STOREY COUNTY, NEVADA  
TECHNOLOGY SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>REVENUE</u></b>			
Charges for services			
Technology fees	\$ 67,100	\$ 135,715	\$ 68,615
Other revenues			
Interest income	3,000	353	(2,647)
Total Revenues	<u>70,100</u>	<u>136,068</u>	<u>65,968</u>
<b><u>EXPENDITURES</u></b>			
General government			
Services and supplies	<u>95,000</u>	<u>91,164</u>	<u>3,836</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(24,900)</u>	<u>44,904</u>	<u>69,804</u>
Fund Balance, July 1	<u>123,927</u>	<u>177,389</u>	<u>53,462</u>
Fund Balance, June 30	<u>\$ 99,027</u>	<u>\$ 222,293</u>	<u>\$ 123,266</u>

# Draft

**STOREY COUNTY, NEVADA**  
**FEDERAL/STATE GRANT SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>REVENUE</u></b>			
Intergovernmental			
Federal grants	\$ -	\$ 27,748	\$ 27,748
State grants	93,000	47,924	(45,076)
Total Revenues	93,000	75,672	(17,328)
<b><u>EXPENDITURES</u></b>			
Culture and recreation			
Services and supplies	-	-	-
Public safety			
Salaries and wages	-	-	-
Employee benefits	-	-	-
Services and supplies	93,000	66,121	26,879
Intergovernmental - State			
Services and supplies	-	-	-
Total Expenditures	93,000	66,121	26,879
Excess (Deficiency) of Revenues over Expenditures	-	9,551	9,551
Fund Balance, July 1	84,584	110,074	25,490
Fund Balance, June 30	\$ 84,584	\$ 119,625	\$ 35,041

## Draft

**STOREY COUNTY, NEVADA**  
**FIRE EMERGENCY SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>REVENUE</u></b>			
Charges for services	\$ 205,000	\$ -	\$ -
<b><u>EXPENDITURES</u></b>			
Public Safety			
Services and supplies	205,000	-	205,000
Excess (Deficiency) of Revenues over Expenditures	-	-	-
Fund Balance, July 1	207,141	207,141	-
Fund Balance, June 30	\$ 207,141	\$ 207,141	\$ -

# Draft

**STOREY COUNTY, NEVADA  
STABILIZATION SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>REVENUE</u></b>			
None	\$ -	\$ -	\$ -
<b><u>EXPENDITURES</u></b>			
Capital outlay	500,000	-	500,000
Excess (Deficiency) of Revenues over Expenditures	(500,000)	-	500,000
Fund Balance, July 1	1,000,000	1,000,000	-
Fund Balance, June 30	\$ 500,000	\$ 1,000,000	\$ 500,000

# Draft

**STOREY COUNTY, NEVADA**  
**GENETIC MARKER TESTING SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>REVENUE</u></b>			
Fines and forfeitures	\$ 11,000	\$ 10,860	\$ (140)
<b><u>EXPENDITURES</u></b>			
Judicial			
Services and supplies	10,000	5,245	4,755
Excess (Deficiency) of Revenues over Expenditures	1,000	5,615	4,615
Fund Balance, July 1	48,287	57,440	9,153
Fund Balance, June 30	\$ 49,287	\$ 63,055	\$ 13,768

# Draft

**STOREY COUNTY, NEVADA**  
**PIPER'S OPERA HOUSE**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>REVENUE</u></b>			
Intergovernmental			
State grants	\$ 40,000	\$ 9,500	\$ (30,500)
Charges for services			
Cap ticket sales	124,000	82,345	(41,655)
Other revenues			
Contributions	5000	-	(5,000)
Rents	25,000	18,321	(6,679)
Merchandise sales	2,000	-	(2,000)
Total Revenues	<u>196,000</u>	<u>110,166</u>	<u>(85,834)</u>
<b><u>EXPENDITURES</u></b>			
General government			
Salaries and wages	97,467	60,658	36,809
Employee benefits	45,517	25,396	20,121
Services and supplies	102,300	67,596	34,704
Capital outlay	10,000	-	10,000
Total Expenditures	<u>255,284</u>	<u>153,650</u>	<u>101,634</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(59,284)</u>	<u>(43,484)</u>	<u>15,800</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Transfers in	-	-	-
Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	(59,284)	(43,484)	(15,800)
Fund Balance, July 1	<u>101,890</u>	<u>77,119</u>	<u>(24,771)</u>
Fund Balance, June 30	<u>\$ 42,606</u>	<u>\$ 33,635</u>	<u>\$ (8,971)</u>



# Draft

**STOREY COUNTY, NEVADA  
CAPITAL PROJECTS FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>REVENUE</u></b>				
Capital outlay reimbursement	\$ 93,000	\$ 93,000	\$ 117,165	\$ 24,165
Other	-	-	-	-
Total revenue	93,000	93,000	117,165	24,165
<b><u>EXPENDITURES</u></b>				
General Government				
Capital outlay	1,000,000	3,000,000	2,484,206	515,794
Debt service	-	-	-	-
Interest expense	-	-	-	-
Total Expenditures	1,000,000	3,000,000	2,484,206	515,794
Excess (Deficiency) of Revenues over Expenditures	(907,000)	(2,907,000)	(2,367,041)	(491,629)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers to proprietary funds	-	-	-	-
Infrastructure capital projects fund	-	-	-	-
Roads fund	-	-	-	-
General government - Other	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	(907,000)	(2,907,000)	(2,367,041)	539,959
Fund Balance, July 1	5,729,262	5,729,262	5,729,262	-
Fund Balance, June 30	\$ 4,822,262	\$ 2,822,262	\$ 3,362,221	\$ 539,959

# Draft

**STOREY COUNTY, NEVADA**  
**INFRASTRUCTURE CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>REVENUE</u></b>			
Intergovernmental			
1/4% Optional sales tax	\$ 425,000	\$ 797,570	\$ 372,570
Other revenues			
Interest income	-	-	3,801
Total Revenues	<u>425,000</u>	<u>797,570</u>	<u>88,200</u>
<b><u>EXPENDITURES</u></b>			
General government			
Capital outlay	<u>1,000,001</u>	<u>-</u>	<u>1,000,001</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(575,001)</u>	<u>797,570</u>	<u>1,372,571</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Transfers to Capital projects funds	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	<u>(575,001)</u>	<u>797,570</u>	<u>1,372,571</u>
Fund Balance, July 1	<u>1,614,515</u>	<u>1,865,434</u>	<u>250,919</u>
Fund Balance, June 30	<u>\$ 1,039,514</u>	<u>\$ 2,663,004</u>	<u>\$ 1,623,490</u>

# Draft

**STOREY COUNTY, NEVADA**  
**VIRGINIA CITY RAIL CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>REVENUE</u></b>			
None	\$ -	\$ -	\$ -
<b><u>EXPENDITURES</u></b>			
Culture and Recreation			
Capital outlay	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond proceeds	20,000	9,350	10,650
Debt service			
Principal	(100,000)	(100,000)	-
Interest	(71,000)	(68,095)	(2,905)
Excess (Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	(151,000)	(158,745)	7,745
Fund Balance, July 1	536,972	545,048	8,076
Fund Balance, June 30	\$ 385,972	\$ 386,303	\$ 331

# Draft

STOREY COUNTY, NEVADA  
FIRE CAPITAL PROJECT FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2020

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>				
None	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>				
Capital outlay	-	30,000	28,875	1,125
Excess (Deficiency) of Revenues over Expenditures	-	(30,000)	(28,875)	1,125
Fund Balance, July 1	177,409	177,409	597,405	419,996
Fund Balance, June 30	\$ 177,409	\$ 147,409	\$ 568,530	\$ 421,121

# Draft

## STOREY COUNTY, NEVADA WATER SYSTEM ENTERPRISE FUND STATEMENT OF REVENUE AND EXPENSE BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2020

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>OPERATING REVENUES</u></b>				
Sales of water	\$ 617,000	\$ 617,000	\$ 558,274	\$ (58,726)
<b><u>OPERATING EXPENSES</u></b>				
Salaries and wages	141,752	182,752	183,275	(523)
Benefits	85,011	85,011	85,937	(926)
Services and supplies	351,750	351,750	147,946	203,804
Capital outlay	16,320	16,320	120,304	(103,984)
Depreciation	-	-	97,807	(97,807)
Total operating expenses	<u>594,833</u>	<u>635,833</u>	<u>635,269</u>	<u>564</u>
Operating income (loss)	<u>22,167</u>	<u>(18,833)</u>	<u>(76,995)</u>	<u>(58,162)</u>
<b><u>NON-OPERATING REVENUE (EXPENSES)</u></b>				
Interest earnings	10,000	10,000	26,627	16,627
Rents	-	-	5,800	5,800
Interest Expense	(29,232)	(9,232)	-	9,232
Miscellaneous	-	-	875	875
Transfer from capital projects fund	-	-	-	-
Grants and capital contributions	<u>-</u>	<u>-</u>	<u>9,350</u>	<u>9,350</u>
Net Income (loss)	<u>\$ 2,935</u>	<u>\$ (18,065)</u>	<u>\$ (34,343)</u>	<u>\$ (16,278)</u>

# Draft

## STOREY COUNTY, NEVADA WATER SYSTEM ENTERPRISE FUND STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2020

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>				
Cash In flows				
Sales of water	\$ 500,000	\$ 500,000	\$ 552,893	\$ 52,893
Miscellaneous income	-	-	875	875
Cash Out flows				
Salaries and wages	(141,752)	(100,752)	(179,966)	(79,214)
Benefits	(85,011)	(85,011)	(85,233)	(222)
Services and supplies	(351,750)	(351,750)	(153,560)	198,190
Net Cash Provided by Operating Activities	(78,513)	(37,513)	135,009	172,522
<b><u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u></b>				
Cash In flows				
Rent	10,000	10,000	5,800	(4,200)
Capital outlay	-	-	(277,523)	(277,523)
Customer deposits	-	-	(20,280)	(20,280)
Net Cash Provided by Non Capital Financing Activities	10,000	10,000	(292,003)	(302,003)
<b><u>CASH FLOWS FROM CAPITAL AND RELATED ACTIVITIES</u></b>				
Cash In flows				
Capital contributed	-	-	9,350	9,350
Interfund loan	-	-	-	-
Transfer from funds	-	-	-	-
Cash Out flows				
Capital outlay	(16,320)	(16,320)	(120,304)	(103,984)
Debt service	-	21,000	-	(21,000)
Interest expense	(29,232)	(9,232)	-	9,232
Net Cash (Used) by Capital Related Activities	(45,552)	(4,552)	(110,954)	(106,402)
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>				
Interest earnings	-	-	26,627	26,627
Net Increase (Decrease) in Cash	(114,065)	(32,065)	(241,321)	(209,256)
Cash, July 1	1,041,059	926,994	2,084,589	1,157,595
Cash, June 30	\$ 926,994	\$ 894,929	\$ 1,843,268	\$ 948,339

**Draft**

**STOREY COUNTY, NEVADA  
VIRGINIA DIVIDE SEWER IMPROVEMENT DISTRICT ENTERPRISE FUND  
STATEMENT OF REVENUE AND EXPENSE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2020**

	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>OPERATING REVENUES</u></b>			
Sales of water	\$ 396,000	\$ 400,412	\$ 4,412
<b><u>OPERATING EXPENSES</u></b>			
Salaries and wages	83,191	82,101	1,090
Benefits	67,266	38,848	28,418
Services and supplies	92,450	93,258	(808)
Capital Outlay	25,000	-	25,000
Depreciation	-	478,716	(478,716)
Total operating expenses	<u>267,907</u>	<u>692,923</u>	<u>(425,016)</u>
Operating income (loss)	<u>128,093</u>	<u>(292,511)</u>	<u>(420,604)</u>
<b><u>NON-OPERATING REVENUE (EXPENSES)</u></b>			
Interest income	-	109,050	109,050
Interest expense	(122,769)	(122,768)	1
Transfer from capital projects	-	-	-
Transfer to USDA	-	-	-
Grants and contributions	-	-	-
Capital outlay	-	-	-
Other income	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (loss)	<u>\$ 5,324</u>	<u>\$ (306,229)</u>	<u>\$ (311,553)</u>

# Draft

**STOREY COUNTY, NEVADA**  
**VIRGINIA DIVIDE SEWER IMPROVEMENT DISTRICT ENTERPRISE FUND**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Cash In flows			
Sewer Fees	\$ 396,000	\$ 396,175	\$ 175
Cash Out flows			
Salaries and wages	(83,191)	(80,628)	2,563
Benefits	(67,266)	(38,353)	28,913
Services and supplies	(92,450)	(70,783)	21,667
Net Cash Provided by Operating Activities	<u>153,093</u>	<u>206,411</u>	<u>53,318</u>
<b><u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u></b>			
Cash Out flows			
Capital outlay	(40,000)	(211,039)	(171,039)
Net Cash (Used) by Non Capital Financing Activities	<u>(40,000)</u>	<u>(211,039)</u>	<u>(171,039)</u>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED ACTIVITIES</u></b>			
Cash In flows			
Other income			
Capital contributed	-	-	-
Transfer from funds	-	-	-
Cash Out flows			
Debt service	(250,861)	(128,082)	122,779
Interest expense	-	(122,768)	(122,768)
Net Cash (Used) by Capital Related Activities	<u>(250,861)</u>	<u>(250,850)</u>	<u>11</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>			
Transfers from general	-	-	-
Interest earnings	-	109,050	109,050
Net Cash Provided by Capital Related Activities	<u>-</u>	<u>109,050</u>	<u>109,050</u>
Net Increase (Decrease) in Cash	(137,768)	(146,428)	(8,660)
Cash, July 1	<u>210,905</u>	<u>217,645</u>	<u>6,740</u>
Cash, June 30	<u>\$ 73,137</u>	<u>\$ 71,217</u>	<u>\$ (1,920)</u>



# Draft

## STOREY COUNTY, NEVADA COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS FOR THE YEAR ENDED JUNE 30, 2020

	BALANCE JULY 1 2019	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30 2020
<b><u>STATE OF NEVADA FUND</u></b>				
Assets				
Cash	\$ 1,456,881	\$ 2,274,840	\$ 1,965,196	\$ 1,766,525
Liabilities				
Due Other Governments	\$ 1,456,881	\$ 2,274,840	\$ 1,965,196	\$ 1,766,525
<b><u>STOREY COUNTY SCHOOL DISTRICT</u></b>				
Assets				
Cash	\$ 94,991	\$ 5,294,138	\$ 5,388,398	\$ 731
Liabilities				
Due Other Governments	\$ 94,991	\$ 5,294,138	\$ 5,388,398	\$ 731
<b><u>STOREY COUNTY SCHOOL DISTRICT DEBT SERVICE</u></b>				
Assets				
Cash	\$ 18,328	\$ 1,038,121	\$ 751,784	\$ 304,665
Liabilities				
Due Other Governments	\$ 18,328	\$ 1,038,121	\$ 751,784	\$ 304,665
<b><u>DISTRICT ATTORNEY RESTITUTION FUND</u></b>				
Assets				
Cash	\$ 3,066	\$ 8,642	\$ 6,966	\$ 4,742
Liabilities				
Due Other Governments	\$ 3,066	\$ 8,642	\$ 6,966	\$ 4,742
<b><u>TOTAL - ALL FUNDS</u></b>				
Assets				
Cash	\$ 1,573,266	\$ 8,615,741	\$ 8,112,344	\$ 2,076,663
Liabilities				
Due Other Governments	\$ 1,573,266	\$ 8,615,741	\$ 8,112,344	\$ 2,076,663

# Draft

## STOREY COUNTY, NEVADA SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS JUNE 30, 2020

	2018	2019	2020
Total OPEB liability			
Service cost	\$ 2,020,652	\$ 1,753,249	\$ 1,837,336
Interest	586,141	711,366	703,321
Changes of benefit terms	-	1,281,228	-
Differences between expected and actual experience	-	(4,548,724)	-
Changes of assumptions or other inputs	(2,542,189)	(1,038,960)	1,285,244
Benefit payments	(208,173)	(214,872)	(226,280)
Net change in total OPEB liability	\$ (143,569)	\$ (2,056,713)	\$ 3,599,621
Total OPEB liability-beginning	\$ 18,649,779	\$ 18,506,210	\$ 16,449,497
Total OPEB liability-ending	\$ 18,506,210	\$ 16,449,497	\$ 20,049,118
Covered-employee payroll	\$ 9,590,509	\$ 9,394,062	\$ 9,894,669
Total OPEB liability as a percentage of covered-employee payroll	192.96%	175.11%	202.63%

GASB Statement No. 75 requires ten years of information to be presented in this table. However, until 10 years of data is compiled, the County will present information only for those years for which information is available.

# Draft

## STOREY COUNTY, NEVADA SCHEDULE OF COUNTY'S SHARE OF NET PENSION LIABILITY PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA JUNE 30, 2020

	2019	2018	2017	2016	2015	2014
County's portion of the net pension liability	0.151%	0.147%	0.145%	0.145%	0.137%	0.129%
County's proportionate share of the net pension liability	\$ 20,642,316	\$ 19,998,860	\$ 20,601,898	\$ 19,511,455	\$ 15,126,431	\$ 16,929,912
County's covered-employee payroll	\$ 8,676,437	\$ 7,947,637	\$ 8,207,871	\$ 7,299,918	\$ 6,354,233	\$ 6,040,606
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	237.91%	251.63%	251.00%	267.28%	238.05%	280.27%
Plan fiduciary net position as a percentage of the total net pension liability	76.46%	75.24%	74.40%	72.20%	75.10%	76.30%

GASB Statement No. 68 requires ten years of information to be presented in this table. However, until 10 years of data is compiled, the County will present information only for those years for which information is available.

# Draft

## STOREY COUNTY, NEVADA SCHEDULE OF COUNTY'S CONTRIBUTIONS - PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA JUNE 30, 2020

	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 1,553,718	\$ 1,568,057	\$ 1,360,192	\$ 1,390,646	\$ 1,229,299	\$ 1,018,739
Contributions in relation to the statutorily required contribution	\$ (1,553,718)	\$ (1,568,057)	\$ (1,360,192)	\$ (1,390,646)	\$ (1,229,299)	\$ (1,018,739)
Contribution (deficiency) excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered-employee payroll	\$ 8,824,757	\$ 8,676,437	\$ 7,947,637	\$ 8,207,871	\$ 7,299,918	\$ 6,354,233
Contributions as a percentage of covered-employee payroll	17.61%	18.07%	17.11%	16.94%	16.84%	16.03%

GASB Statement No. 68 requires ten years of information to be presented in this table. However, until 10 years of data is compiled, the County will present information only for those years for which information is available.

## **Drafts**

### **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Board of Commissioners  
Storey County, Nevada

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Storey County, Nevada, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Storey County's basic financial statements and have issued our report thereon dated November 30, 2020.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Storey County, Nevada's internal control over financial reporting (internal control) to determine the audit procedures that are appropriated in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Storey County, Nevada's internal control. Accordingly, we do not express an opinion on the effectiveness of the Storey County, Nevada's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. We consider the deficiencies described in 2019-A and 2019-B to be material weaknesses. We consider the deficiency described in 2019-C to be significant deficiency.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Storey County, Nevada's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

#### **Storey County's Response to Findings**

Storey County, Nevada's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Storey County, Nevada's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Drafts**

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Reno, Nevada  
November 30, 2020

## **Draft**

### **STOREY COUNTY SCHEDULE OF FINDINGS AND RESPONSES YEAR ENDED JUNE 30, 2020**

#### **2020-A F Financial Close and Reporting-Audit Adjustments Material Weakness**

<b>Criteria</b>	Management of Storey County is responsible for establishing, and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system, of internal control is to have a monthly closing of the books that includes reconciliation of receivables, payables, and accrued expenses.
<b>Condition</b>	Receivables, Payables and accrued expenses were not updated on the books until year end during the audit
<b>Cause</b>	Storey County did not have adequate controls in place to ensure the correct amounts were appropriately reflected in the financial statements. The County did not have policies in place to close the books on a monthly basis.
<b>Effect</b>	This causes monthly financial statements to be inaccurate until year end. Also this year it was noted that many errors caused during the set up of the new software system were not caught until year end. This caused a delay in getting the audit done.
<b>Recommendation</b>	We recommend that the County put in procedures to close the books each month on a timely basis
<b>Views of Responsible Officials</b>	Management agrees with this finding

## Draft

### STOREY COUNTY SCHEDULE OF FINDINGS AND RESPONSES YEAR ENDED JUNE 30, 2020

#### 2020-B Report Preparation Material Weakness

Criteria	Management of Storey County is responsible for establishing, and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system, of internal control is to provide the finance staff with adequate resources available to prepare the financial, statements in accordance with generally accepted accounting principles.
Condition	In the process of completing our audit, we were requested to draft the financial statements, assist with the conversion of fund financial statements to government-wide statements, and prepare the accompanying notes, to the financial statements.
Cause	Given the daily responsibilities of management,, the resources of time, and, training necessary to prepare the County's financial statements in accordance with generally accepted accounting principles are not available. As a result the County has chosen to contract with Dipietro and Thornton to prepare the financial statements. This circumstance is not unusual in an organization of this size; due to time constraints of management and costs associated with compliance of the standards. However, management has not implemented sufficient procedures to capture the necessary information needed for the financial, statements and related disclosures to be prepared in all material respects.
Effect	The County's financial records required audit adjustments in order for the financial statements to be in, accordance with GAAP. Internally prepared financial information may not be accurate and full disclosure financial statements may not be available as timely as they would be if prepared by County personnel.
Recommendation	We recommend County staff continue to obtain training in the preparation of the financial statements and related financial statement disclosures in order to gain the knowledge needed to prepare the financial statements and related financial statement disclosures in all material respects.
Views of Responsible Officials	Management agrees with this finding



## Draft

### STOREY COUNTY SCHEDULE OF FINDINGS AND RESPONSES YEAR ENDED JUNE 30, 2020

#### 2020-C Report Preparation Significant Deficiency

Criteria	Management of Storey County is responsible for establishing, and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system, of internal control is to have segregation of duties.
Condition	During the performance of our procedures, it was noted that several general journal entries were made during the year without backup in the Comptroller's office.
Cause	The County allowed the treasurer's office to approve and post entries without the Comptroller's approval
Effect	No material or immaterial misstatements were noted due to this condition, but we feel it does leave the statements open to being misstated.
Recommendation	We recommend that the Comptroller's office review and approve all entries before they post to the general ledger.
Views of Responsible Officials	Management agrees with this finding

## **Draft**

### **STOREY COUNTY SCHEDULE OF FINDINGS AND RESPONSES YEAR ENDED JUNE 30, 2020**

#### **A Findings relating to The Financial Statements Reported in Accordance with GAGAS**

##### **1 2019-A**

We recommend that the County put in procedures to close the books each month on a timely basis

This was not implemented and is included in the current year finding 2020-A

##### **2 2019-B**

We recommended County staff continue to obtain training in the preparation of the financial statements and related financial statement disclosures in order to gain the knowledge needed to prepare the financial statements and related financial statement disclosures in all material respects.

This was not implemented and is included in the current year finding 2020-A

##### **3 2019-C**

We recommended the County review the Accounts Receivables from ambulance service monthly and check for accuracy and collectibility

This was implemented in the current year



## STOREY COUNTY COMPTROLLER'S OFFICE

Storey County Courthouse  
10 South "B" Street ~ P.O. Box 432  
Virginia City, Nevada 89440  
Phone (775) 847-1133 Fax (775) 847-1151

Dipietro & Thornton  
Attn: Joe Costanza  
9550 Prototype Court  
Ste 101  
Reno, Nevada 89521

Mr. Costanza:

The following are my responses to your "Schedule of Findings and Responses".

### 2020-A Financial Close and Reporting-Audit Adjustments

I concur with your finding. Our office is currently reviewing policies and procedures to implement the closing of the books each quarter if not each month. With the limited staff in our office, closing all funds each month is impossible. Closing the books on the major funds each quarter is much more attainable and will grant us time to find and rectify errors in a timely manner. We will make a concerted effort to comply.

### 2020-B Report Preparation

We recognize that we are responsible for producing a yearly financial statement. Currently, we are in the process of implementing another module of Tyler for CAFR preparation. This will take some time to ensure the new process will create the level of financial statements Dipietro & Thornton have provided. Our plan for year ending 2021 is to continue to work with the Auditor while simultaneously developing our own CAFR for comparison.

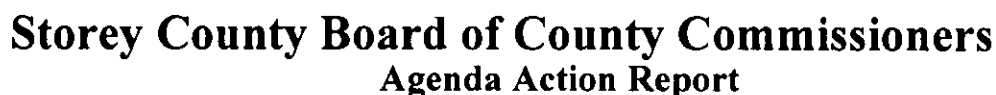
### 2020-C Report Preparation

I agree with the Auditor's findings regarding the review of journal entries by the Comptroller. When this was brought to my attention as a possible inadequacy in our processes, we immediately remedied the concern. Originally, the Clerk/Treasurer was the approver for the journal entries prepared by her office. The new process includes the Clerk/Treasurer as well as the Comptroller as approvers of the journal entries for their office.

Sincerely,

A handwritten signature in black ink, appearing to read "Jennifer McCain", is written over a horizontal line.

Jennifer McCain  
Storey County Comptroller



**Estimate of time required: 10 Minutes**

Public Hearing Required [ ]

- Continued

Agenda Item No. 62

**Staff Summary:**

NRS requires each county to establish a County Board of Health consisting of County Commissioners, the Sheriff and the County Health Officer. Historically, the role of our County Health Officer and Board has been mostly limited to compliance with NRS 439.550 which mandates addressing the immunization of children in our public schools and childcare facilities. We are requesting the re-appointment of Dr. James C McLennan to serve as the Health Officer for Storey County. Dr. McLennan will be compensated at a rate of \$500.00 per month for his services for a total cost of \$4,000.00 for the contracted period.

# **CONTRACT FOR SERVICES OF INDEPENDENT CONTRACTOR**

A CONTRACT BETWEEN

STOREY COUNTY  
FOR AND ON BEHALF OF STOREY COUNTY  
(COUNTY)

AND

DR. JAMES C MCLENNAN, MD  
(CONTRACTOR)

WHEREAS, Storey County (hereinafter County), a political subdivision of the State of Nevada, from time to time requires the services of independent contractors; and

WHEREAS, it is deemed that the services of JAMES C MCLENNAN, MD (hereinafter Contractor) herein specified are both necessary and desirable and in the best interests of County; and

WHEREAS, Contractor represents that it is duly qualified, equipped, staffed, ready, willing and able to perform and render the services as the Storey County Health Officer hereinafter described;

NOW, THEREFORE, in consideration of the agreements herein made, the parties mutually agree as follows:

**1. EFFECTIVE DATE OF CONTRACT.** This contract shall be effective January 1, 2021 through August 31, 2021

**2. INDEPENDENT CONTRACTOR STATUS.** The parties agree that Contractor, his associates and employees shall have the status of an independent contractor. As an independent contractor, Contractor is not a Storey County employee and that there shall be no:

- (1) Withholding of income taxes by the County;
- (2) Industrial insurance coverage provided by the County;
- (3) Participation in group insurance plans which may be available to employees of the County;
- (4) Participation or contributions by either the independent contractor or the County to the public employees' retirement system;
- (5) Accumulation of vacation leave or sick leave;
- (6) Unemployment compensation coverage provided by the County if the requirements of NRS 612.085 for independent contractors are met.

**3. RIGHTS.** Contractor and County agree to the following rights consistent with an independent contractor relationship:

- a. Contractor has the right to perform services for others during the term of this Agreement.
- b. Contractor has the sole right to control and direct the means, manner and method

by which the services required by this Agreement will be performed.

- c. Contractor shall not be assigned a work location on County premises.
- d. Contractor, at Contractor's sole expense, will furnish all equipment and materials used to provide the services required by this Agreement.
- e. Contractor, at Contractor's sole expense, has the right to hire assistants as subcontractors, or to use Contractor's employees to provide the services required by this Agreement.
- f. Contractor or Contractor's employees or contract personnel shall perform the services required by this Agreement, and Contractor agrees to the faithful performance and delivery of described services in accordance with the time frames contained herein; County shall not hire, supervise or pay any assistants to help Contractor.
- g. Neither Contractor nor contractor's employees or contract personnel shall receive any training from County in the skills necessary to perform the services required by this Agreement.
- h. County shall not require Contractor or Contractor's employees or contract personnel to devote full time to performing the services required by this Agreement.

Contractor further certifies the following:

- i. Contactor is licensed by the State of Nevada or other political subdivision to provide similar services to other clients/customers.
- j. Contractor's federal tax identification number is 20-2744902
- k. Contractor understands that it is solely responsible to pay any federal and state taxes and/or any social security or related payments applicable to money received for services provided under the terms of this contract. Contractor understands that an IRS Form 1099 will be filed by County for all payments County makes to Contractor.

**4. INDUSTRIAL INSURANCE.** Contractor shall, as a precondition to the performance of any work under this contract and as a precondition to any obligation of the County to make any payment under this contract, provide the County with a work certificate and/or a certificate issued by a qualified insurer in accordance with NRS 616B.627. Contractor also shall, prior to commencing any work under the contract, complete and provide the following written request to a qualified insurer:

James C McLennan, MD has entered into a contract with Storey County to perform work from January 1, 2021 to August 31, 2021 and requests that the insurer provide to Storey County 1) a certificate of coverage issued pursuant to NRS 616B.627 and 2) notice of any lapse in coverage or nonpayment of coverage that the contractor is required to maintain. The certificate and notice should be mailed to:

Storey County Manager  
Post Office Box 176  
Virginia City, Nevada 89440

Contractor agrees to maintain required workers compensation coverage throughout the entire term of the contract. If contractor does not maintain coverage throughout the entire term of the contract, contractor agrees that County may, at any time the coverage is not maintained by contractor, order the contractor to stop work, suspend the contract, or terminate the contract. For each six month period this contract is in effect, contractor agrees, prior to the expiration of the six month period, to provide another written request to a qualified insurer for the provision of a certificate and notice of lapse in or nonpayment of coverage. If contractor does not make the request or does not provide the certificate before the expiration of the six month period, contractor agrees that County may order the contractor to stop work, suspend the contract, or terminate the contract.

Contractor agrees to maintain required workers compensation coverage throughout the entire term of the contract. If Contractor does not maintain coverage throughout the entire term of the contract, Contractor agrees that Storey County may, at any time the Contractor does not maintain coverage, order the Contractor to stop work, suspend the contract, or terminate the contract. For each six-month period this contract is in effect, Contractor agrees, prior to the expiration of the six-month period, to provide another written request to a qualified insurer for the provision of a certificate and notice of lapse in or nonpayment of coverage. If Contractor does not make the request or does not provide the certificate before the expiration of the six-month period, Contractor agrees that Storey County may order the Contractor to stop work, suspend the contract, or terminate the contract.

Contractor may, in lieu of furnishing a certificate of an insurer, provide an affidavit indicating that he is a sole proprietor and that:

- A. In accordance with the provisions of NRS 616B.659, has not elected to be included within the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS; and
- B. Is otherwise in compliance with those terms, conditions and provisions

**5. MEDICAL LICENSE.** Contractor agrees to maintain their medical license(s) in active status and good standing for the State of Nevada during the term of this Contract. Failure to maintain these licenses will result in immediate termination of this contract. Any complaints filed against Contractor arising out of their duties as a medical provider must be reported to the County within ten days of being filed with an appropriate medical licensing board. Copies of the medical licenses must be sent to the Storey County Manager.

**6. GENERAL LIABILITY INSURANCE.** Storey County's liability coverage will extend to the Storey County Health Officer as an officer of Storey County while acting within the course and scope of his/her duties as such. Storey County Health Officer's coverage by virtue of this written contract includes coverage such as is included in Storey County's liability coverage including general or automobile liability and wrongful acts as defined in the policy form, but only with respect to operations by or on behalf of Storey County as Storey County Health Officer. Coverage does not apply to any liability arising in any private capacity as a physician out of the rendering of or failure to render professional services (including furnishing of food or beverages in connection therewith) including medical, surgical, dental x-ray or nursing service or treatment and furnishing or dispensing of drugs or medical, dental or surgical supplies.



**7. MEDICAL MALPRACTICE INSURANCE.** Contractor agrees to acquire and maintain medical malpractice insurance in the minimum amount of \$1,000,000 during the term of this contract. Proof of medical malpractice insurance must be sent to the Storey County Manager. Such proof of medical malpractice insurance must be provided at least annually throughout the term of this contract and Storey County must be notified at least 30 days in advance of any cancellation or nonrenewal of such insurance.

**8. SERVICES TO BE PERFORMED.** The parties agree that the services to be performed are as follows: the Contractor will serve as the Storey County Health Officer pursuant to Storey County Code 2.14 and NRS 439.280-360 as specified in Attachment A.

**9. PAYMENT FOR SERVICES.** Contractor agrees to provide the services set forth in Attachment A at a cost not to exceed \$500 per month and a total cost of \$6,000 annually. Contractor shall be responsible for all other expenses incurred while performing services under this Agreement, including without limitation licenses fees, memberships and dues; automobile and other travel expenses; insurance premiums; and all salary, expenses and other compensation paid to Contractor's employees or contract personnel Contractor hires to perform the services described by this Agreement.

**10. TERMINATION OF CONTRACT.** This contract may be revoked without cause by either party prior to the date set forth in paragraph (2), provided that a revocation shall not be effective until 30 days after a party has served written notice upon the other party. The Contractor shall submit invoices for work performed to the date notice was given.

**11. CONSTRUCTION OF CONTRACT.** This contract shall be construed and interpreted according to the laws of the State of Nevada. Any dispute regarding this Contract shall be resolved by binding arbitration, with an arbiter selected from a list maintained by the Nevada Supreme Court of senior/retired judges, with both parties to pay their own attorney fees. If the parties cannot agree on an arbiter, then the party defending the controversy shall make the ultimate decision on the arbiter. There shall be no presumption for or against the drafter in interpreting or enforcing this Contract.

**12. COMPLIANCE WITH APPLICABLE LAWS.** Contractor shall fully and completely comply with all applicable local, state and federal laws, regulations, orders, or requirements of any sort in carrying out the obligations of this contract, including, but not limited to, all federal, state, and local accounting procedures and requirements and all immigration and naturalization laws.

**13. ASSIGNMENT.** Contractor shall neither assign, transfer nor delegate any rights, obligations or duties under this contract without the prior written consent of the County.

**14. COUNTY INSPECTION.** The books, records, documents and accounting procedures and practices of Contractor related to this contract shall be subject to inspection, examination and audit by the County.

**15. DISPOSITION OF CONTRACT MATERIALS.** Any books, reports, studies, photographs, negatives or other documents, data, or other materials prepared by or supplied to Contractor in the performance of its obligations under this contract shall be the exclusive property of the County and all such materials shall be remitted and delivered, at Contractor's expense, by Contractor to the County upon completion of the project, or termination or cancellation of this contract.

**16. PUBLIC RECORDS LAW.** Contractor expressly agrees that all documents ever submitted, filed, or deposited with the County by Contractor, unless designated as confidential by a specific statute of the State of Nevada, shall be treated as public records pursuant to NRS Ch. 239 and shall be available for inspection and copying by any person, as defined in NRS § 0.039, or any governmental entity.

**17. INDEMNIFICATION.** Contractor agrees to indemnify and save and hold the County, its agents and employees harmless from any and all claims, causes of action or liability arising from the performance of this contract by Contractor or Contractor's agents or employees.

**18. MODIFICATION OF CONTRACT.** This contract constitutes the entire contract between the parties and may only be modified by a written amendment signed by the parties and approved by the Board of County Commissioners.

**19. NOTICES.** All notices or other communications required or permitted to be given under this Agreement shall be in writing and shall be deemed to have been duly given 3 days after mailing by United States, postage prepaid, first class mail addressed to the other party at the addresses set forth below:

FOR COUNTY:

Storey County  
P.O. Box 176  
Virginia City, Nevada 894440  
(775) 847-0968  
Fax: (775) 847-0949

FOR CONTRACTOR:

James C. McLennan, MD  
513 Hammill Lane  
Reno, Nevada 89511  
(775) 358-3522

**20. INCORPORATED DOCUMENTS.** The parties agree that this Agreement incorporates The attached Exhibit A and the Health Information Portability and Accountability Act attached as Attachment B.

**21. SEVERABILITY.** The illegality or invalidity of any provision or portion of this Agreement shall not affect the validity of the remainder of the Agreement and this Agreement shall be construed as if such provision did not exist and the non-enforceability of such provision shall not be held to render any other provision or provisions of the Agreement unenforceable.

**22. NO APPROPRIATION OF FUNDS.** All payments and services provided under this agreement are contingent upon the availability of the necessary public funding. In the event that Storey County does not receive the funding necessary to perform in accord with the terms of this Agreement, this Agreement shall automatically terminate and all fees due and owing shall be paid.

IN WITNESS WHEREOF, the parties hereto have caused this contract to be signed and intend to be legally bound thereby.

\_\_\_\_\_  
Austin Osborne,  
Storey County Manager

\_\_\_\_\_  
Date

\_\_\_\_\_  
James C McLennan, MD

\_\_\_\_\_  
Date

## **ATTACHMENT A**

### **STOREY COUNTY HEALTH OFFICER DUTIES**

The county health officer shall be the executive officer of the county board of health.

The county health officer is empowered to inspect for conditions that pose a threat to the health, welfare and safety of the public

As the executive officer of the county board of health, the county health officer shall:

- a) Oversee all sanitary conditions of the county in which the board is created
- b) Make such rules and regulations as may be necessary for the prevention, suppression and control of any contagious or infectious disease dangerous to the public health.
- c) To abate nuisances in accordance with law;
- d) To establish and maintain an isolation hospital or quarantine station when necessary;
- e) To restrain, quarantine and disinfect any person sick with or exposed to any contagious or infectious disease dangerous to the public health;
- f) To appoint quarantine officers when necessary to enforce quarantine; and shall provide whatever medicines, disinfectants and provisions which may be required; and shall arrange for the payment of all debts or charges so incurred from any funds available; but each patient shall, if able, pay for his food, medicine, clothes and medical attendance;
- g) Subject to the prior review and approval of the county commission, to adopt a schedule of reasonable fees to be collected for issuing or renewing any health permit or license required to be obtained from such board pursuant to state law or ordinance adopted by any political subdivision. Such fees shall be for the sole purpose of defraying the costs and expenses of the licensing and permit procedures and investigations related thereto and not for general revenue purposes

The county health officer shall fulfill all other duties or requests as directed by the Storey County Board of Commissioners.

## **ATTACHMENT B**

### **HEALTH INFORMATION PORTABILITY AND ACCOUNTABILITY ACT**

#### **1. DEFINITIONS.**

- 1.1 Contractor shall mean James C McLennan, MD and his associates or employees.
- 1.2 Covered Entity shall mean Storey County.
- 1.3 Individual shall have the same meaning as the term "individual" in 45 CFR § 164.501 and shall include a person who qualifies as a personal representative in accordance with 45 CFR § 164.502(g).
- 1.4 Privacy Rule shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR part 160 and part 164, subparts A and E.
- 1.5 Protected Health Information shall have the same meaning as the term "protected health information" in 45 CFR § 164.501, limited to the information created or received by Contractor from or on behalf of Covered Entity.
- 1.6 Required by Law shall have the same meaning as the term "required by law" in 45 CFR § 164.501.
- 1.7 Secretary shall mean the Secretary of the Department of Health and Human Services or his designee.
- 1.8 Service Agreement or Agreement shall mean that certain agreement between Contractor and Covered Entity.

All other capitalized terms not defined herein shall have the meanings assigned in the Privacy Rule.

#### **2. OBLIGATIONS AND ACTIVITIES OF CONTRACTOR.**

- 2.1 Contractor agrees to not use or further disclose Protected Health Information other than as permitted or required by the Agreement or as Required by Law.
- 2.2 Contractor agrees to use appropriate safeguards to prevent use or disclosure of the Protected Health Information other than as provided for by this Agreement.
- 2.3 Contractor agrees to mitigate, to the extent practicable, any harmful effect that is known to Contractor of a use or disclosure of Protected Health Information by Contractor in violation of the requirements of this Agreement.
- 2.4 Contractor agrees to report to Covered Entity any use or disclosure of the Protected Health Information not provided for by this Agreement of which it becomes aware.
- 2.5 Contractor agrees to ensure that any agent, including a subcontractor, to whom it provides Protected Health Information received from, or created or received by Contractor on behalf of Covered Entity, agrees to the same restrictions and conditions that apply through this Agreement to Contractor with respect to such information.
- 2.6 Contractor agrees to provide access, at the request of Covered Entity, and in the time and manner designated by Covered Entity, to Protected Health Information in a Designated

Record Set, to Covered Entity or, as directed by Covered Entity, to an Individual in order to meet the requirements under 45 CFR § 164.524.

2.7 Contractor agrees to make any amendment(s) to Protected Health Information in a Designated Record Set that the Covered Entity directs or agrees to pursuant to 45 CFR § 164.526 at the request of Covered Entity or an Individual, and in the time and manner designated by Covered Entity.

2.8 Contractor agrees to make internal practices, books, and records relating to the use and disclosure of Protected Health Information received from, or created or received by Contractor on behalf of, Covered Entity available to the Covered Entity, or at the request of the Covered Entity to the Secretary, in a time and manner designated by the Covered Entity or the Secretary, for purposes of the Secretary determining Covered Entity's compliance with the Privacy Rule.

2.9 Contractor agrees to document such disclosures of Protected Health Information and information related to such disclosures as would be required for Covered Entity to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with CFR § 164.528.

2.10 Contractor agrees to provide to Covered Entity or an Individual, in time and manner designated by Covered Entity, information collected in accordance with Section 2.9 of this Agreement, to permit Covered Entity to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with 45 CFR § 164.528.

### **3. PERMITTED USES AND DISCLOSURES BY CONTRACTOR.**

3.1 General Use and Disclosure Provisions: Except as otherwise limited in this Agreement, Contractor may use or disclose Protected Health Information on behalf of, or to provide services to, a Covered Entity for the following purposes, if such use or disclosure of Protected Health Information would not violate the Privacy Rule if done by Covered Entity, or violate the minimum necessary policies and procedures of Covered Entity, for the purpose of performing the Service Agreement.

#### **3.2 Specific Use and Disclosure Provisions:**

3.2.1 Except as otherwise limited in this Agreement, Contractor may use Protected Health Information for the proper management and administration of the Business Associate or to carry out the legal responsibilities of the Contractor.

3.2.2 Except as otherwise limited in this Agreement, Contractor may disclose Protected Health Information for the proper management and administration of the Contractor, provided that disclosures are required by law, or Contractor obtains reasonable assurances from the person to whom the information is disclosed that it will remain confidential and used or further disclosed only as required by law or for the purpose for which it was disclosed to the person, and the person notifies the Contractor of any instances of which it is aware in which the confidentiality of the information has been breached.

3.2.3 Except as otherwise limited in this Agreement, Contractor may use Protected Health Information to provide Data Aggregation services to Covered Entity as permitted by 42 CFR § 164.504(e)(2)(i)(B).

3.2.4 Contractor may use Protected Health Information to report violations of law to appropriate federal and State authorities, consistent with § 164.502(j)(1).

#### **4. OBLIGATIONS OF COVERED ENTITY.**

4.1 Covered Entity shall notify Contractor of any limitation(s) in its notice of privacy practices to the extent that such limitation may effect Contractor's use or disclosure of Protected Health Information.

4.2 Covered Entity shall provide Contractor with any changes in, or revocation of, permission by Individual to use or disclose Protected Health Information, if such changes affect Contractor's permitted or required uses and disclosures.

4.3 Covered Entity shall notify Contractor of any restriction to the use or disclosure of Protected Health Information that Covered Entity has agreed to in accordance with 45 CFR § 164.522, to the extent that the same may effect Contractor's use or disclosure of Protected Health Information.

4.4 Permissible Requests by Covered Entity: Covered entity shall not request Contractor to use or disclose Protected Health Information in any manner that would not be permissible under the Privacy Rule if done by Covered Entity (unless permitted for a Contractor under the Rule for data aggregation or the management and administrative activities of Contractor.)

#### **5. TERM AND TERMINATION.**

5.1 Term. The Term of this Agreement shall be effective as of January 1, 2021 , and shall terminate when all of the Protected Health Information provided by Covered Entity to Contractor, or created or received by Contractor on behalf of Covered Entity, is destroyed or returned to Covered Entity, or, if it is infeasible to return or destroy Protected Health Information, protections are extended to such information, in accordance with the termination provisions in this Section. Termination of this Agreement shall automatically terminate the Service Agreement.

5.2 Termination for Cause. Upon Covered Entity's knowledge of a material breach by Contractor, Covered Entity shall provide an opportunity for Contractor to cure the breach or end the violation, and Covered Entity shall:

5.2.1 Provide an opportunity for Contractor to cure the breach or end the violation and terminate this Agreement if Contractor does not cure the breach or end the violation within the time specified by Covered Entity, or

5.2.2 Immediately terminate this Agreement if Contractor has breached a material term of this Agreement and cure is not possible.

5.2.3 If neither termination nor cure are feasible, Covered Entity will report the violation to the Secretary.

5.3 Effect of Termination.

5.3.1 Except as provided in the following paragraph, upon termination of this Agreement, for any reason, Contractor shall return or destroy all Protected Health Information received from Covered Entity, or created or received by Contractor on behalf

of Covered Entity. This provision shall apply to Protected Health Information that is in the possession of subcontractors or agents of Contractor. Contractor shall retain no copies of the Protected Health Information.

5.3.2 In the event that Contractor determines that returning or destroying the Protected Health Information is infeasible, Contractor shall provide to Covered Entity notification of the conditions that make return or destruction infeasible. Upon mutual agreement of the Parties that return or destruction of Protected Health information is infeasible, Contractor shall extend the protections of this Agreement to such Protected Health Information to those purposes that make the return or destruction infeasible, for so long as Contractor maintains such Protected Health Information.

## 6. MISCELLANEOUS.

6.1 Regulatory References. A reference in this Agreement to a section in the Privacy means the section as in effect or as amended, and for which compliance is required.

6.2 Amendment. The Parties agree to take such action as is necessary to amend this Agreement from time to time as is necessary for Covered Entity to comply with the requirements of the Privacy Rule and the Health Insurance Portability and Accountability Act, Public Law 104-191.

6.3 Survival. The respective rights and obligations of Contractor under Section 5.3 of this Agreement shall survive the termination of this Agreement.

6.4 Interpretation. Any ambiguity in this Agreement shall be resolved in favor of a meaning that permits Covered Entity to comply with the Privacy Rule.

### ***Reviewed and Acknowledged by:***

By: \_\_\_\_\_  
James C McLennan, MD (date)



AFFIDAVIT

I, James McLennan, MD, being duly sworn, depose and declare:

- 1) I am a Sole Proprietor;
- 2) I will not use the services of any employees in the performance of this contract;
- 3) I have elected to not be included in the terms, conditions, and provisions of NRS Chapters 616A- 616D, inclusive; and
- 4) I am otherwise in compliance with the terms, conditions and provisions of NRS chapters 616A-616D.

I release Storey County and Storey County from all liability associated with claims made against me and my company, in the performance of this contract, that relate to compliance with NRS Chapters 616A-616D, inclusive.

Signed this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
James C McLennan, MD

State of Nevada  
County of Storey

On this \_\_\_\_ day \_\_\_\_\_, \_\_\_\_\_ before the undersigned Notary Public, personally appeared James C McLennan, MD having proved on a satisfactory basis to be the person whose name is subscribed to this instrument and acknowledge that James C McLennan, MD executed it.

Witness my hand and official seal.

\_\_\_\_\_  
Notary's Signature



## Storey County Board of County Commissioners Agenda Action Report

Meeting date: December 15, 2020

Estimate of time required: 15 minutes

Agenda: Consent [ ] Regular agenda [ X ] Public hearing required [x]

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1. **Title: FOR POSSIBLE ACTION;** (1) Appointment of Tony Wren as the appraiser to appraise the value of an easement across property located at 386 S. G Street in Virginia City, Nevada; (2) Consideration and possible acceptance of an appraisal of the easement in the amount of \$10,970.00 by Mr. Wren; (3) Authorize the county manager to make an offer to Virginia City Holdings LLC for the purchase of the easement by the County for the amount of the appraised value; and, (4) authorize the opening and consummation of the purchase of the easement by opening an escrow and complying with the terms of the escrow including obtaining of policy of title insurance, review of exceptions to title, accepting deed of conveyance and providing for deposit of purchase money into escrow.
2. **Recommended motion:** 1. I, Commissioner \_\_\_\_\_ move:
  - a. to appoint Tony Wren as an appraiser to appraise the value of a permanent access and maintenance easement across property located at 386 S. G street in Virginia City Nevada.
  - b. To accept the appraisal of that easement in the amount of \$10,970.00.
  - c. To authorize the county manager to make an offer to purchase that easement from Virginia City Holdings LLC in the amount of the appraised value.
  - d. To authorize the county manager to open an escrow for the purchase of the property and complying with the terms of the escrow including obtaining a policy of title insurance, reviewing exceptions to title, accepting deed of conveyance and providing for deposit of purchase money into escrow.
3. **Prepared by:** Keith Loomis
4. **Department:** District Attorney's Office **Telephone:** 847-0964
5. **Staff summary:** See Attached
6. **Supporting materials:** Appraisal documents, Oath of Appraiser.
7. **Fiscal impact:**  
Funds Available: \_\_\_\_\_ Fund: \_\_\_\_\_ Comptroller

8. **Legal review required:**

  X   District Attorney

8. **Reviewed by:**

       Department Head  
       County Manager

Department Name: \_\_\_\_\_  
Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No.

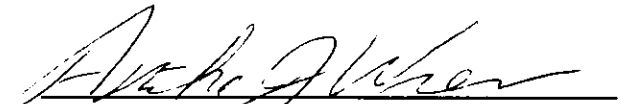
\_\_\_\_\_

**STAFF SUMMARY**

In order for the County to purchase property, it must have the property proposed for purchase appraised by an appraiser selected as per NRS 244.2795. The appraiser must execute an oath to conduct the appraisal to the best of his ability. See NRS 244.275. In order to select an appraiser pursuant to NRS 244.2795, the County must enact an ordinance establishing a list of appraisers. That ordinance has been enacted. see ordinance 20-312 adopted October 20, 2020. In accordance with the NRS, that ordinance requires that qualified appraisers be placed on a list and then when an appraisal is required that the appraiser at the top of the list be submitted to the Board for possible approval to conduct an appraisal. Once an appraiser has conducted an appraisal, that person's name is supposed to be placed at the bottom of the list and the next appraiser in order is to be submitted to the Board for possible approval to conduct the next appraisal. In this case, requests were sent out to a number of appraisers asking them to submit qualifications to be included on the list. As of this time only Tony Wren has submitted qualifications to be included on the list. It is expected that others will ultimately be included on the list once further recruitment efforts have been made. In any event there are two parcels of property on G Street across which the County desires to obtain an easement for access and maintenance which provide access to the fairgrounds in Virginia City. Mr. Wren has been asked to appraise the value of the easement where it crosses the parcels at 386 and 396 G street. He has done so. The question before the Board is whether to accept the appraised values. The Board is not required to do so and can ask for a reappraisal if it chooses to do so. If the Board accepts the appraisals, then it is proposed to submit offers to purchase the easements across both of the parcels to Virginia City Holdings LLC, the owner of the parcels in the amount of the appraised values. If the offer is accepted then it is anticipated that an escrow will be opened to obtain title insurance and to pay the purchase price and receive the easement deeds.

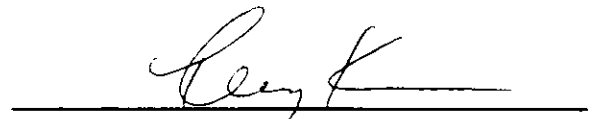
APPRAISER'S OATH

I, Anthony J. Wren, do solemnly swear that I will make a true appraisal of an interest in properties located at 386 S. G Street and 395 S. G Street in Virginia City, Nevada to the best of my knowledge and ability.

  
Anthony J. Wren, MAI, SRA

Subscribed and sworn to before me this 3rd day of December, 2020.



  
Public Notary

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An Appraisal of  
386 S. "G" Street  
Virginia City, Nevada 89440



Prepared for  
Austin Osborne, PHR, SHRM-CP  
Storey County Manager  
26 South "B" Street  
P.O. Box 176  
Virginia City, NV 89440

SUBMITTED BY  
ANTHONY J. WREN, MAI, SRA  
CERTIFIED GENERAL APPRAISER #A.0000090-CG  
P.O. BOX 20867  
RENO, NEVADA 89515

---

**AN APPRAISAL OF  
386 S. "G" STREET  
VIRGINIA CITY, NEVADA 89440  
APN 001-133-10**

**OWNED BY  
VIRGINIA CITY HOLDINGS LLC**

**PREPARED FOR  
AUSTIN OSBORNE, PHR, SHRM-CP  
STOREY COUNTY MANAGER  
26 SOUTH "B" STREET  
P.O. BOX 176  
VIRGINIA CITY, NV 89440**

**FOR THE PURPOSE OF ESTIMATING  
THE VALUE OF A PERMANENT FOR AN  
ACCESS AND MAINTENANCE EASEMENT  
CONTAINING 4,316± SF**

**ESTIMATING MARKET VALUE  
AS OF  
NOVEMBER 25, 2020**

**DATE OF REPORT  
NOVEMBER 30, 2020**

**SUBMITTED BY  
ANTHONY J. WREN, MAI, SRA  
CERTIFIED GENERAL APPRAISER #A.0000090-CG  
P.O. BOX 20867  
RENO, NEVADA 89515**

ANTHONY J. WREN AND ASSOCIATES

P.O. BOX 20867  
RENO, NEVADA 89515  
(775) 329-4221

TONY WREN, MAI, SRA  
CERTIFIED GENERAL APPRAISER

SUSAN WREN  
CERTIFIED RESIDENTIAL APPRAISER

November 30, 2020

Austin Osborne, PHR, SHRM-CP,  
Storey County Manager  
26 South "B" Street  
P.O. Box 176  
Virginia City, NV 89440

RE: APN 001-133-10  
386 S. "G" Street, Virginia City, NV 89440  
Owned by Virginia City Holdings LLC

Dear Mr. Osborne:

I have made an analysis of the above-referred property which is more specifically described in this report. The purpose of my appraisal is to estimate the market value of the property and make a recommendation of compensation for the acquisition of one permanent access and maintenance easement. The permanent easement is located in the north portion of APN 001-133-10 and contains 4,316± sf. The function of this report is for the purchase of a permanent access and maintenance easement by Storey County. The appraisal will not be used in connection with any loan application or for any lending purposes. Any other utilization of this report without the prior written consent of the signer of this report is prohibited.

The accompanying appraisal report is being prepared in conformance with this appraiser's understanding of the current appraisal standards and is intended to fully comply with the current Standards of Professional Appraisal Practice as adopted by the Appraisal Standards Board of the Appraisal Foundation, as well as the Supplemental Requirements of the Appraisal Institute.

The appraiser attests that he has the knowledge and experience to complete this assignment and has appraised this type of property before.

I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report, within a three-year period immediately preceding acceptance of this assignment.

The report is intended to conform with Section 2-2(a) of the Uniform Standards of Professional Appraisal Practice and is considered to be an appraisal report.

Real Estate Appraiser & Consultant

After analyzing the current market data, a marketing period to sell the property is considered to be between 12 and 24 months. This is based upon adequate exposure to the open market as well as competitive pricing.

The following report provides a summary physical description of the subject and a summary review of the pertinent data analyzed in forming the estimate of value for the subject property. Based on the examination and study made, I have formed the opinion that as of November 25, 2020, the effective date of valuation, the estimated market value is:

**SEVENTY FOUR THOUSAND DOLLARS**  
**(\$74,000)**

**PERMANENT EASEMENT FOR ACCESS AND MAINTENANCE**  
**TEN THOUSAND NINE HUNDRED AND SEVENTY DOLLAR**  
**(\$10,970)**

Respectfully Submitted,



Anthony J. Wren, MAI, SRA  
Certified General Appraiser #A.0000090-CG



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**SUMMARY OF IMPORTANT FACTS AND CONCLUSIONS**

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**Address:** 386 S. "G" Street, Virginia City, Storey County, Nevada  
89440

**Location:** The subject property is located on the west side of South  
G Street between Silver Street and Flowery Street

**Owner of Record:** Virginia City Holdings LLC

**Legal Description:** Lot 4-7 and part of 8-10, Block 178, Range F

**Assessor's Parcel No.:** APN 001-133-10

**Zoning:** I-1 (Light Industrial)

**Highest and Best Use:** Industrial

**Present Use:** Industrial

**Gross Building Area:** None

**Land Area:** .68± acres or 29,620.80± sf

**Effective Date  
of Valuation:** November 25, 2020

**Date of Report:** November 30, 2020

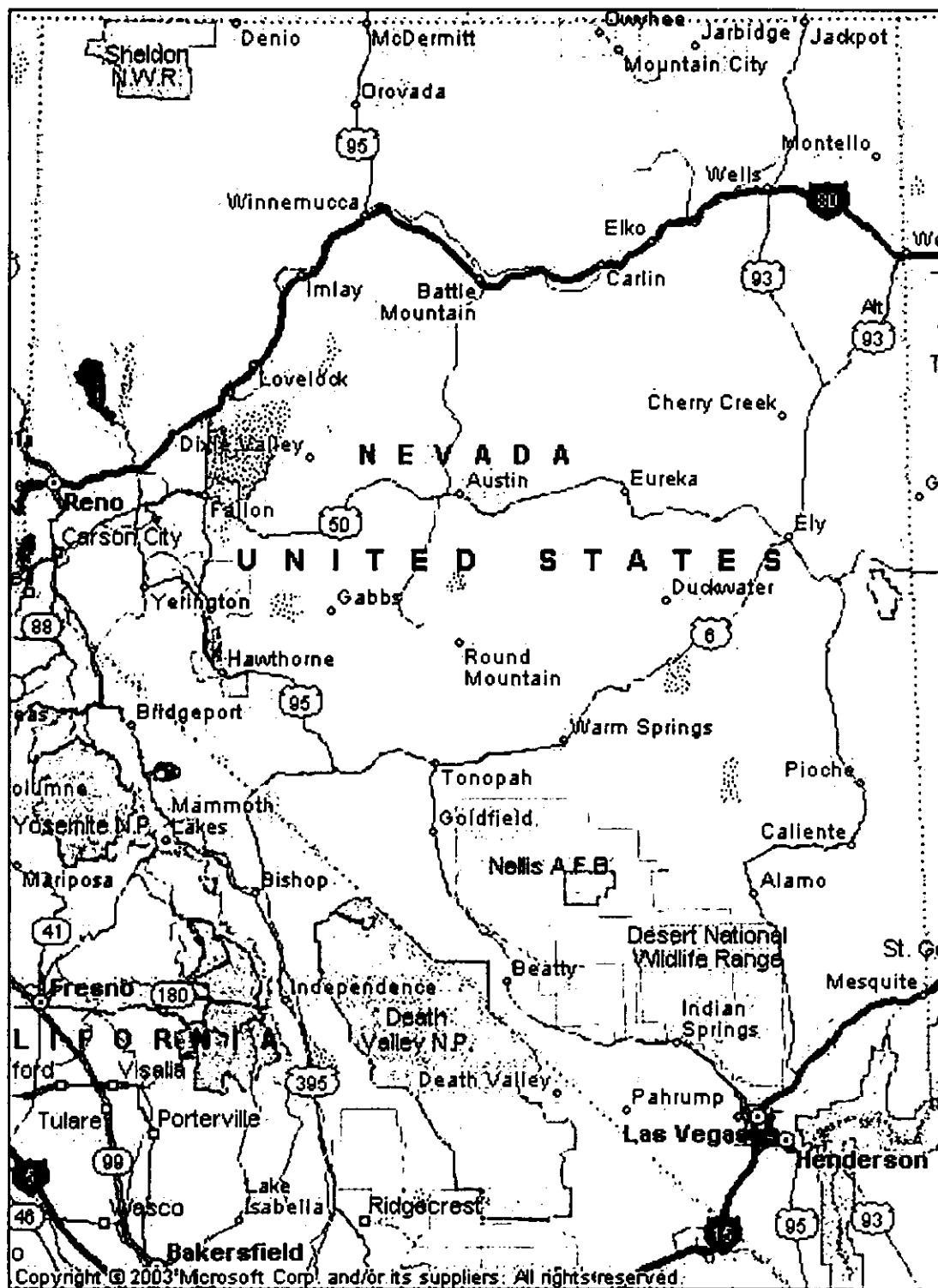
**Final Value Conclusions:**

Cost Approach	N/A
Income Approach	N/A
Direct Sales Comparison Approach	\$74,000
Permanent Easement for access and maintenance	\$10,970

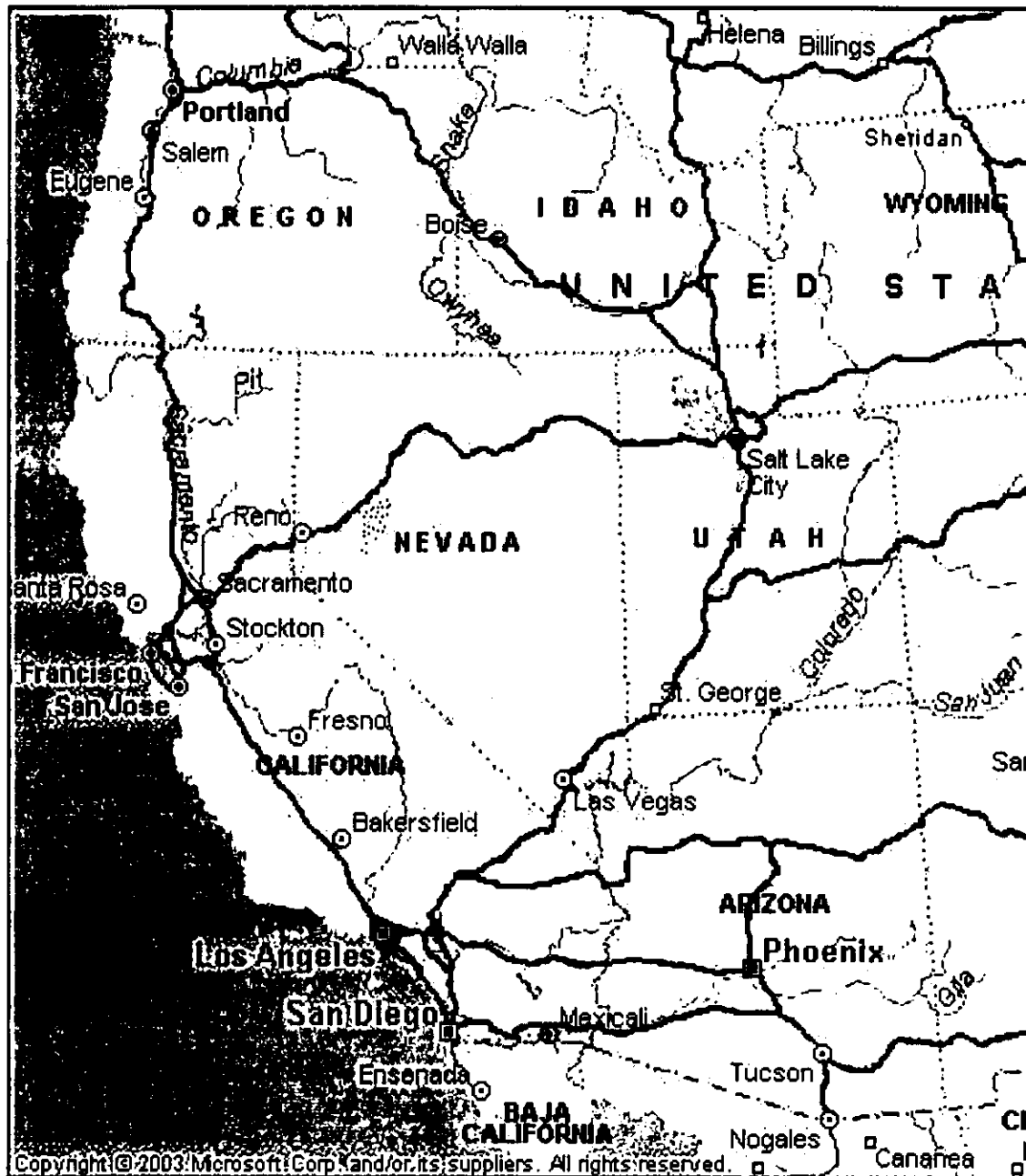
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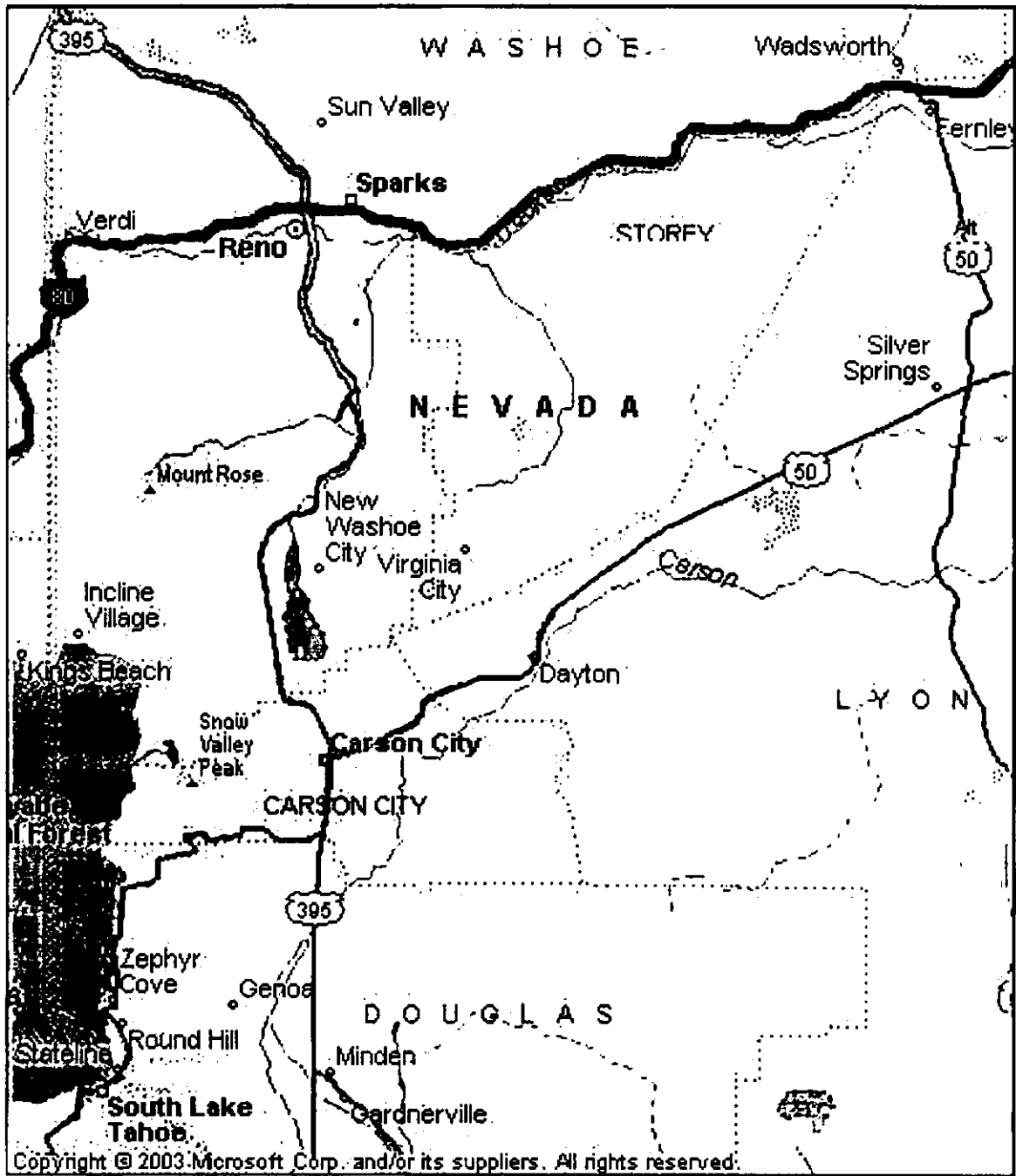
## STATE MAP



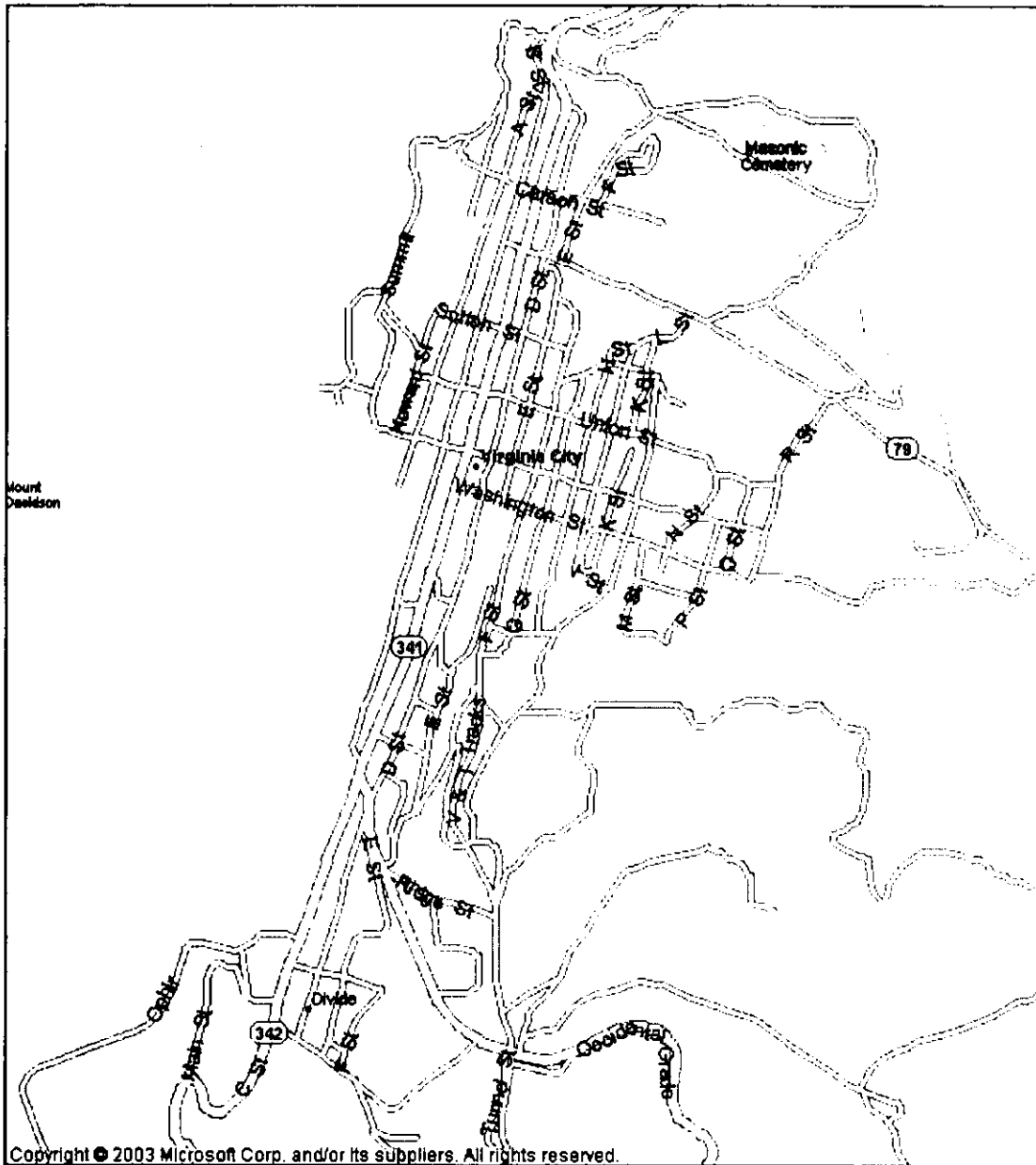
## REGIONAL MAP



## AREA MAP



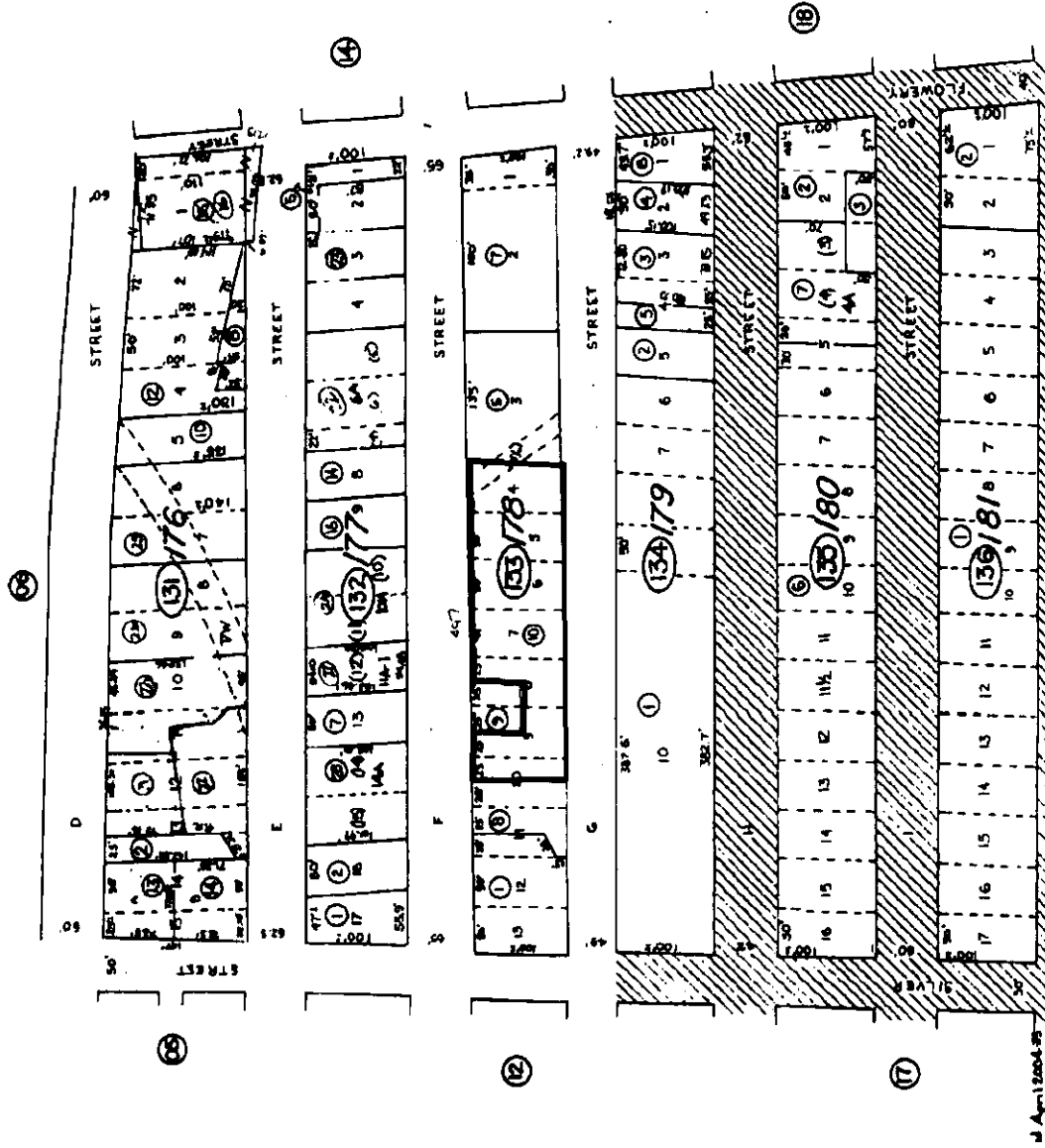
## VIRGINIA CITY MAP



# ASSESSORS PARCEL MAP

01-13

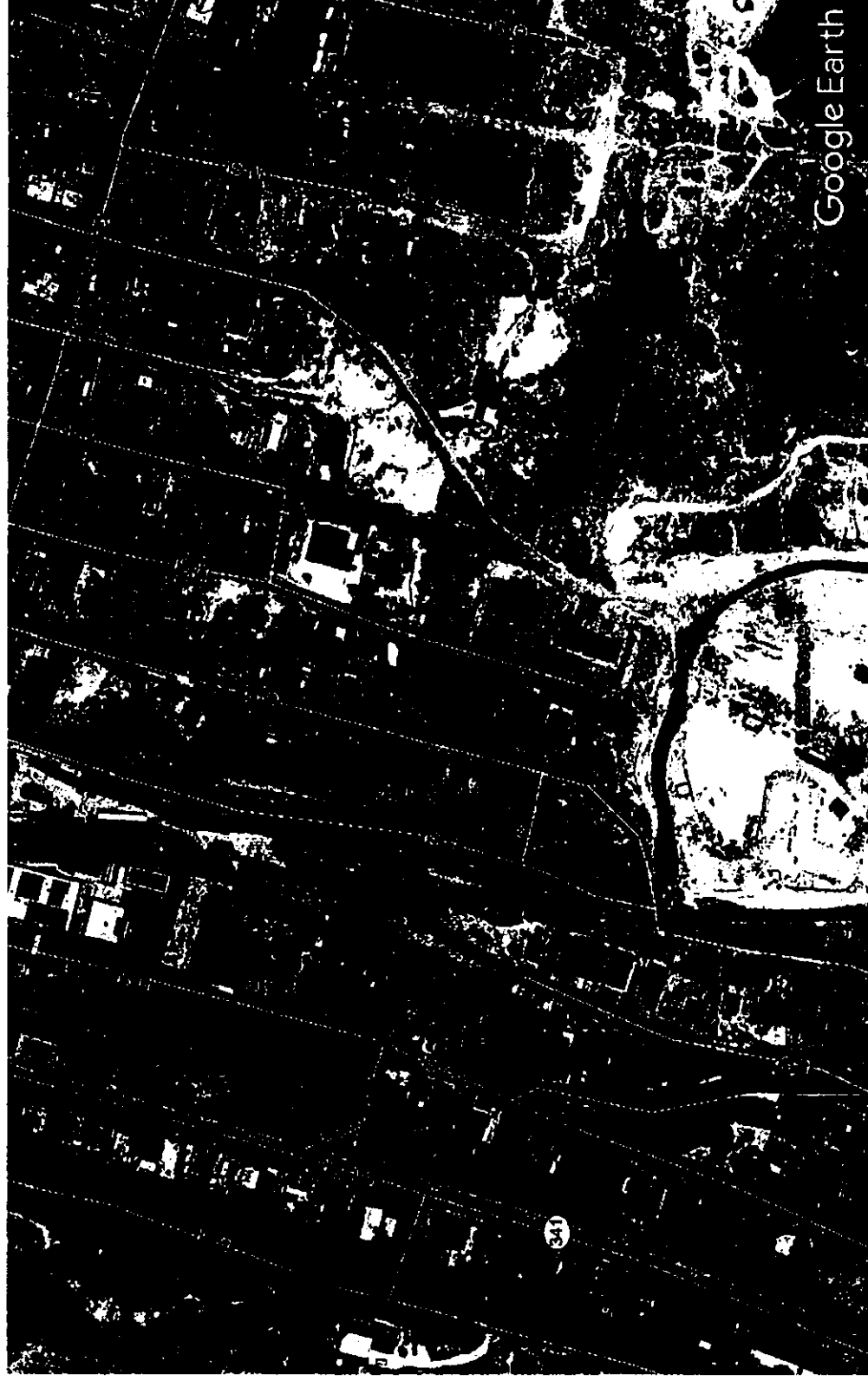
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T77N, R21E, M.D.B. & M.



Virginia City  
STOREY COUNTY

This map is prepared for the use of the Storey County Assessor for assessment and illustrative purposes ONLY. It does not represent a survey. No liability is assumed as to the sufficiency or accuracy of the data delineated herein.

**AERIAL MAP**

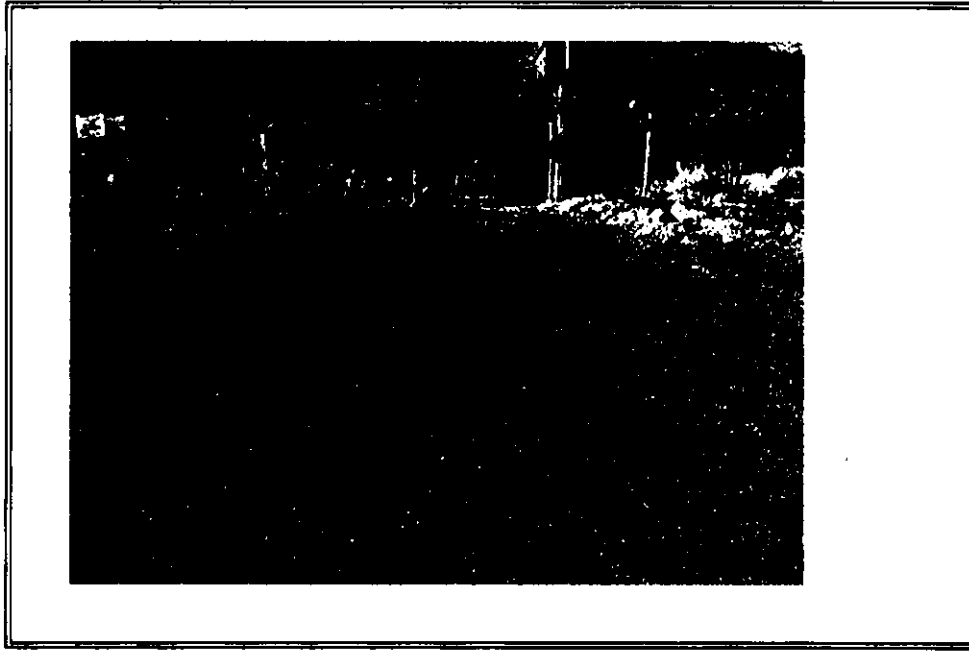




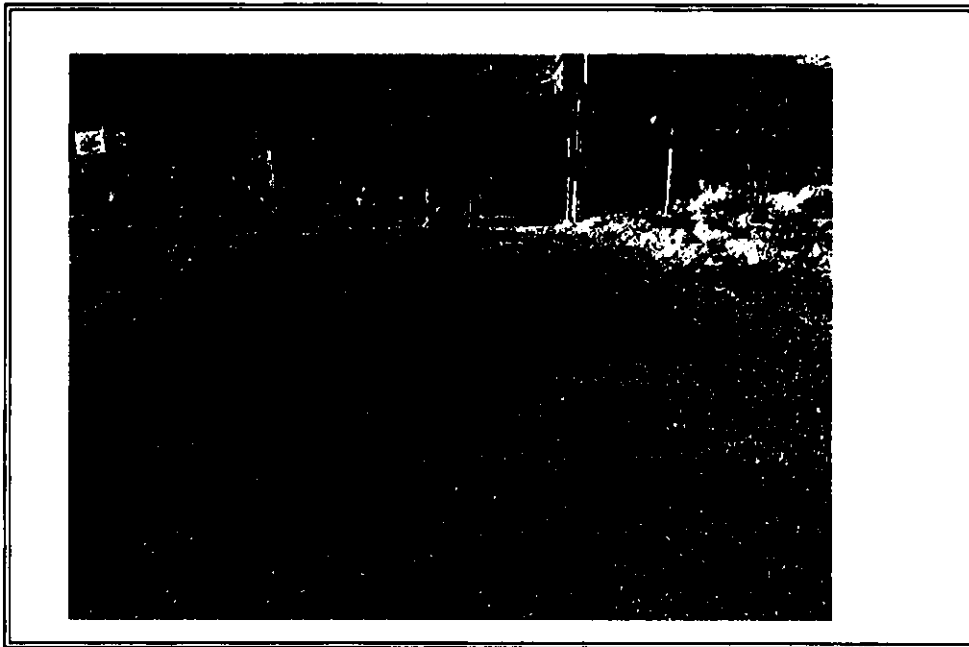
AERIAL MAP



**SUBJECT PHOTOGRAPHS**

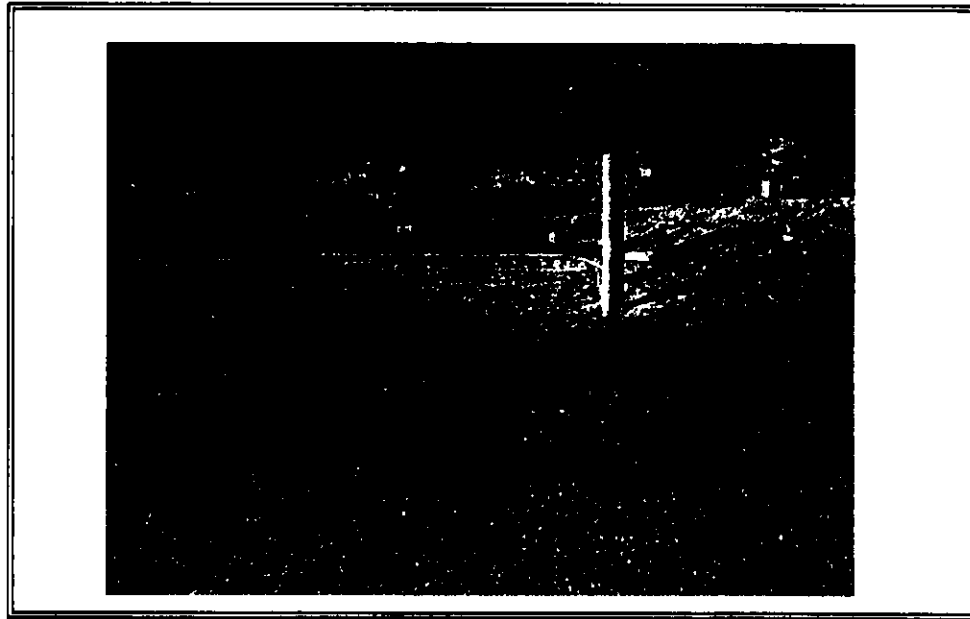


**Easement area**

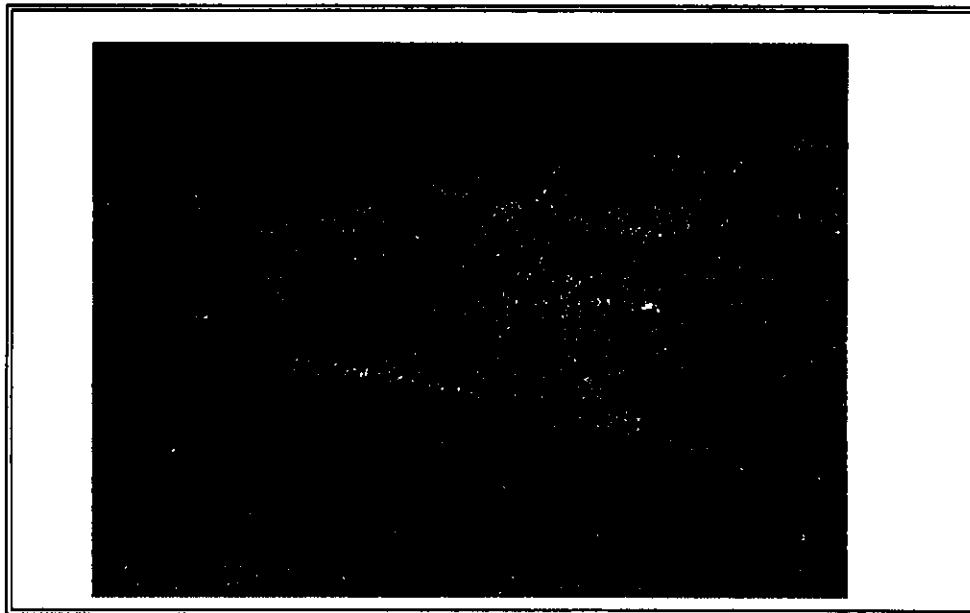


**Easement area**

**SUBJECT PHOTOGRAPHS**



**Easement area**



**View of the site**

SUBJECT PHOTOGRAPHS

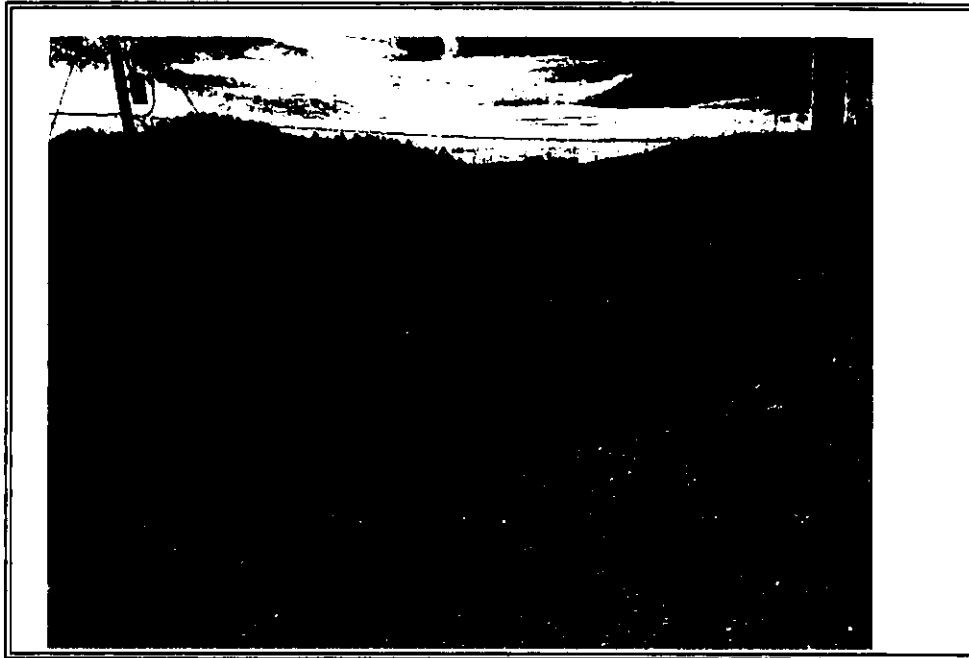


Easement area



Easement area

SUBJECT PHOTOGRAPHS

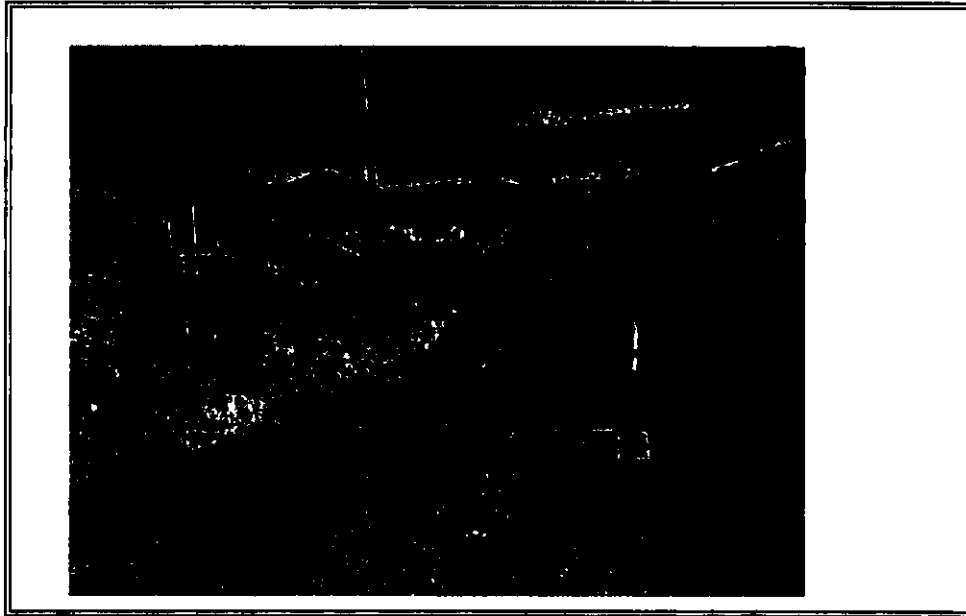


View of the site



View of the site

SUBJECT PHOTOGRAPHS



View of the site

## **ASSUMPTIONS AND LIMITING CONDITIONS**

The acceptance of this assignment and the completion of the report submitted herewith are contingent upon the following assumptions limiting conditions:

### **LIMITS OF LIABILITY:**

The liability of Anthony J. Wren, MAI is limited to the client only and to the fee actually received by the appraisal firm. There is no accountability, obligation, or liability to any third party. If the report is disseminated to anyone other than the client, the client shall make such party or parties aware of all limiting conditions and assumptions affecting the assignment. The appraiser is not in any way to be responsible for any costs incurred to discover or correct any physical, financial and/or legal deficiencies of any type present in the subject property.

### **COPIES, PUBLICATION, DISTRIBUTION AND USE OF REPORT:**

Possession of this report or any copy thereof does not carry with it the right of publication, nor may it be used for any purpose or any function other than its intended use, as stated in the body of the report. The fee represents compensation only for the analytical services provided by the appraiser. The report remains the property of the appraiser, though it may be used by the client in accordance with these assumptions and limiting conditions. The By-Laws and Regulations of the Appraisal Institute require each Member to control the use and distribution of each report signed by such Member. Except as hereinafter provided, the client may distribute copies of this report in its entirety to such third parties as he may select. However, selected portions of this report shall not be given to third parties without the prior written consent of the appraiser. Neither all nor any part of this report shall be disseminated to the general public by use of advertising media, public relations media, news media, sales media, or any other media for public communication without the prior written consent of the appraisal firm.

This report is to be used only in its entirety and no part is to be used without the whole report. All conclusions and opinions concerning the analysis as set forth in the report were prepared by the appraiser(s) whose signature(s) appears on the report, unless it is indicated that one or more of the appraisers was acting as "Review Appraiser." No change of any item in the report shall be made by anyone other than the appraiser. The appraiser shall bear no responsibility for any unauthorized changes.

### **CONFIDENTIALITY:**

Except as provided for subsequently, the appraiser may not divulge the analyses, opinions or conclusions developed in the assignment, nor may he give a copy of the report to anyone other than the client or his designee as specified in writing. However, this condition does not apply to any requests made by the Appraisal Institute or the State of Nevada for purposes of confidential ethics enforcement. Also, this condition does not apply to any order or request issued by a court of law or any other body with the power of subpoena. The appraiser may be requested to submit copies of work to bona fide financial institutions in order to be approved to complete appraisal or consultation work for their institution. When requested, the appraiser will contact the client to obtain release to disseminate copies of the report to requesting institutions. Requests for dissemination will be controlled by the client; however, approval to disseminate the report will not be unreasonably withheld. Any reports disseminated to requesting financial institutions would be edited to remove specific references to the subject property's name, location and owner. Additionally, any specific reference to the client will also be deleted.

**INFORMATION SUPPLIED BY OTHERS:**

Information (including projections of income and expenses) provided by informed local sources, such as government agencies, financial institutions, Realtors, buyers, sellers, property owners, bookkeepers, accountants, attorneys, and others is assumed to be true, correct and reliable. No responsibility for the accuracy of such information is assumed by the appraiser. The appraiser is not liable for any information or the work product provided by subcontractors. The comparable data relied upon in this report has been confirmed with one or more parties familiar with the transaction or from affidavit or other sources thought reasonable. In some instances, an impractical and uneconomic expenditure of time would be required in attempting to furnish absolutely unimpeachable verification. The value conclusions set forth in the appraisal report are subject to the accuracy of said data. It is suggested that the client consider independent verification as a prerequisite to any transaction involving a sale, a lease or any other commitment of funds with respect to the subject property.

**TESTIMONY, CONSULTATION, COMPLETION OF CONTRACT FOR APPRAISAL SERVICE:**

The contract for each appraisal, consultation or analytical service is fulfilled and the total fee is payable upon completion of the report. The appraiser or anyone assisting in the preparation of the report will not be asked or required to give testimony in court or in any other hearing as a result of having prepared the report, either in full or in part, except under separate and special arrangements at an additional fee. If testimony or a deposition is required because of any subpoena, the client shall be responsible for any additional time, fees and charges, regardless of the issuing party. Neither the appraiser nor anyone assisting in the preparation of the report is required to engage in post assignment consultation with the client or other third parties, except under a separate and special arrangement and at an additional fee.

**EXHIBITS AND PHYSICAL DESCRIPTIONS:**

It is assumed that the improvements and the utilization of the land are within the boundaries of the property lines of the property described in the report and that there is no encroachment or trespass unless noted otherwise within the report. No survey of the property has been made by the appraiser and no responsibility is assumed in connection with such matters. Any maps, plats, or drawings reproduced and included in the report are there to assist the reader in visualizing the property and are not necessarily drawn to scale. The reliability of the information contained on any such map or drawing is assumed accurate by the appraiser and is not guaranteed to be correct.

**TITLE, LEGAL DESCRIPTIONS, AND OTHER LEGAL MATTERS:**

No responsibility is assumed by the appraiser for matters legal in character or nature. No opinion is rendered as to the status of title to any property. The title is presumed to be good and merchantable. The property is analyzed as if free and clear, unless otherwise stated in the report. The legal description, as furnished by the client, his designee or as derived by the appraiser, is assumed to be correct as reported. The report is not to be construed as giving advice concerning liens, title status, or legal marketability of the subject property.

**ENGINEERING, STRUCTURAL, MECHANICAL, ARCHITECTURAL CONDITIONS:**

This report should not be construed as a report on the physical items that are a part of any property described in the report. Although the report may contain



information about these physical items (including their adequacy and/or condition), it should be clearly understood that this information is only to be used as a general guide for property analysis and not as a complete or detailed report on these physical items. The appraiser is not a construction, engineering, or architectural expert, and any opinion given on these matters in this report should be considered tentative in nature and is subject to modification upon receipt of additional information from appropriate experts. The client is advised to seek appropriate expert opinion before committing any funds to the property described in the report.

Any statement in the report regarding the observed condition of the foundation, roof, exterior walls, interior walls, floors, heating system, plumbing, insulation, electrical service, all mechanicals, and all matters relating to construction is based on a casual inspection only. Unless otherwise noted in the report, no detailed inspection was made. For instance, the appraiser is not an expert on heating systems and no attempt was made to inspect the interior of the furnace. The structures were not investigated for building code violations and it is assumed that all buildings meet the applicable building code requirements unless stated otherwise in the report.

Such items as conditions behind walls, above ceilings, behind locked doors, under the floor, or under the ground are not exposed to casual view and, therefore, were not inspected, unless specifically so stated in the appraisal. The existence of insulation, if any is mentioned, was discovered through conversations with others and/or circumstantial evidence. Since it is not exposed to view, the accuracy of any statements regarding insulation cannot be guaranteed.

Because no detailed inspection was made, and because such knowledge goes beyond the scope of this analysis, any comments on observed conditions given in this appraisal report should not be taken as a guarantee that a problem does or does not exist. Specifically, no guarantee is given as to the adequacy or condition of the foundation, roof, exterior walls, interior walls, floors, heating systems, air conditioning systems, plumbing, electrical service, insulation, or any other detailed construction matters. If any interested party is concerned about the existence, condition, or adequacy of any particular item, it is strongly suggested that a mechanical and/or structural inspection be made by a qualified and licensed contractor, a civil or structural engineer, an architect or other experts.

This analysis is based on the assumption that there are no apparent or unapparent conditions on the property site or improvements, other than those stated in the report, which would materially alter the value of the subject. No responsibility is assumed for any such conditions or for any expertise or engineering to discover them. All mechanical components are assumed to be in operable condition and standard for the properties of the subject type. Conditions of heating, cooling, ventilating, electrical and plumbing equipment are considered to be commensurate with the condition of the balance of the improvements unless otherwise stated. No judgment is made in the analysis as to the adequacy of insulation, the type of insulation, or the energy efficiency of the improvements or equipment which is assumed to be standard for the subject's age, type and condition.

#### **AMERICANS WITH DISABILITIES ACT:**

The Americans With Disabilities Act became effective on January 26, 1992. Unless otherwise noted in this report, I have not made a specific compliance survey or analysis of this property to determine whether or not it is conformance with the various detailed requirements of the ADA. It is possible that a compliance survey of the property, together with a detailed analysis of the requirements of the ADA, would reveal that the property is not in compliance with one or more requirements of the Act. If so, this fact could have a negative effect on the value of the property as derived in the attached report. Since I have no direct evidence relating to this issue,

and since I am not an expert at identifying whether a property complies or does not comply with the ADA, unless otherwise stated in the report, I did not consider possible non-compliance with the requirements of ADA in estimating the value of the property. Before committing funds to any property, it is strongly advised that appropriate experts be employed to ascertain whether the existing improvements, if any, comply with the ADA. Should the improvements be found to not comply with the ADA, a reappraisal at an additional cost may be necessary to estimate the effects of such circumstances.

#### **TOXIC MATERIALS AND HAZARDS:**

Unless otherwise stated in the report, no attempt has been made to identify or report any toxic materials and/or conditions such as asbestos, urea-formaldehyde foam insulation, or soils or ground water contamination on any land or improvements described in the report. Before committing funds to any property, it is strongly advised that appropriate experts be employed to inspect both land and improvements for the existence of such toxic materials and/or conditions. If any toxic materials and/or conditions are present on the property, the value of the property may be adversely affected and a reanalysis at an additional cost may be necessary to estimate the effects of such circumstances.

#### **SOILS, SUB-SOILS, AND POTENTIAL HAZARDS:**

It is assumed that there are no hidden or unapparent conditions of the soils or sub-soils which would render the subject property more or less valuable than reported in the appraisal. No engineering or percolation tests were made and no liability is assumed for soil conditions. Unless otherwise noted, sub-surface rights (minerals and oil) were not considered in completing this analysis. Unless otherwise noted, the land and the soil in the area being analyzed appeared to be firm, but no investigation has been made to determine whether or not any detrimental sub-soil conditions exist. The appraiser is not liable for any problems arising from soil conditions. Therefore, it is strongly advised that, before any funds are committed to a property, the advice of appropriate experts be sought.

If the appraiser has not been supplied with a termite inspection report, survey or occupancy permit, no responsibility is assumed and no representation is made for any costs associated with obtaining same or for any deficiencies discovered before or after they are obtained.

The appraiser assumes no responsibility for any costs or for any consequences arising from the need or lack of need for flood hazard insurance. An Agent for the Federal Flood Insurance Program should be contacted to determine the actual need for flood hazard insurance.

#### **LEGALITY OF USE:**

This analysis assumes that there is full compliance with all applicable federal, state and local environmental regulations and laws, unless non-compliance is stated, defined and considered in the report. It is assumed that all applicable zoning and use regulations and restrictions have been complied with, unless a non-conformity has been stated, defined and considered in the analysis. It is assumed that all required licenses, consents, or other legislative or administrative authority from any local, state or national government, private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in this report is based.

**INTRODUCTION**

**Client** Austin Osborne, PHR, SHRM-CP,  
Storey County Manager  
26 South "B" Street  
P.O. Box 176  
Virginia City, Nevada 89440

**Appraiser** Anthony J. Wren, MAI, SRA  
Nevada Certified General License # A.0000090-CG  
Anthony J. Wren & Associates  
3500 Lakeside Court, Suite 208  
Reno, Nevada 89509

**Subject** Assessor's Parcel Number 001-133-10  
386 S. "G" Street  
Virginia City, NV 89440

**Intended Use/Users of the Report**

It is the appraiser's understanding that the user of the report will be Austin Osborne, PHR, SHRM-CP, Storey County Manager, Storey County for the purchase of a permanent access and maintenance easement across the subject property.

**Identification of the Appraisal Problem**

It is the appraiser's understanding that the intended use of this report is for the for the purchase of a permanent access and maintenance easement across the subject property by Storey County.

**Purpose of the Appraisal**

The purpose of this appraisal is to estimate a supportable "as is" estimate of market value, as of November 25, 2020

**Interest Appraised** Fee Simple

**Effective Date of Value** November 25, 2020

**Date of Report** November 30, 2020

**Appraisal Development and Reporting Process (Scope)**

This is an appraisal report. The report is intended to conform with Section 2-2(a) of the Uniform Standards of Professional Appraisal Practice.

In the course of conducting this appraisal, I undertook the following activities: I had James Martin a Nevada Certified appraiser inspect the property and take pictures of the site and Easement area and report that information to me.

- a) Performed a virtual inspection of the subject and its neighborhood;
- b) Researched the subject's current physical and legal condition, as well as its background and history;
- c) Examined the market area to determine the existing inventory, demand, and marketability of properties similar to the subject;
- d) Researched and investigated relative market data including recent sales, leases, and other transactions.
- e) Investigated and analyzed the past sales history of the subject.
- f) Prepared the following appraisal report.

#### **Standard Assumptions and Limiting Conditions**

This appraisal was prepared subject to a standard set of assumptions and limiting conditions which are typical for the appraisal industry. These assumptions and limiting conditions are provided in detail at the end of this report.

**Extraordinary Assumptions**                      None

**Hypothetical Conditions**                      None

#### **DEFINITION OF MARKET VALUE**

"Market Value" means the most probable price which a property should bring in a competitive and open market under all conditions requisite of a fair sale, the buyer and seller each acting prudently and knowledgeably and assuming the price is not affected by undue stimulus, whereby the sale is consummated on a specified date and the title to the property is passed from the seller to the buyer under the following conditions:

- a.            The buyer and seller are typically motivated,
- b.            The buyer and seller are well informed or advised and acting in what they consider to be their best interests,
- c.            A reasonable time is allowed to expose the property for sale on the open market,

- d. Payment is made with United States dollars in cash or in terms of financial arrangements comparable thereto, and
- e. The sale price represents the normal consideration for the property and is unaffected by special or creative financing or sales concessions granted by any person associated with the sale."<sup>1</sup>

### **CLIENT**

The client of this report is Austin Osborne, PHR, SHRM-CP, Storey County Manager, Storey County, Nevada.

### **LEGAL DESCRIPTION**

According to public records and that certain Quit Claim Deed recorded on July 25, 2007, with Document Number 107235, the subject property is legally described as follows:

All that certain real property situate in the County of Storey, State of Nevada, described as follows:

Lot 4-7 and part of 8-10, Block 178, Range F, as the same appear according to the plat of Virginia City, Nevada, filed in the office of the County Recorder of Storey County Nevada.

### **PROPERTY RIGHTS APPRAISED**

The subject property is appraised as a fee simple estate. A fee simple estate is defined as an absolute ownership unencumbered by any other interest or estate, subject only to the four powers of government.

### **OWNER OF RECORD**

According to public records, and the last Quit Claim Deed recorded on the subject property on July 25, 2007 and recorded with Document No. 107235, indicated the current owner of the subject property is Virginia City Holdings LLC.

### **LAND AREA**

The land area contains .68± acres or 29,620.80± sf. The reader is referred to various maps throughout this report which depict the subject property.

---

<sup>1</sup> Assembly Bill AB #80, effective June 18, 1993

## TOPOGRAPHY

The subject site is slightly above grade and is essentially level.

## ACCESS

The subject property has access via G Street and F Street in Virginia City. Access is considered to be both typical and adequate.

## ZONING

### Chapter 17.36

### I-1 LIGHT INDUSTRIAL ZONE

#### Sections:

- |           |  |
|-----------|--|
| 17.36.010 | Applicability.   |
| 17.36.015 | Purpose and intent.  |
| 17.36.020 | Permitted uses.  |
| 17.36.030 | Uses subject to permit.  |
| 17.36.040 | Minimum parcel area.   |
| 17.36.050 | Setbacks.  |
| 17.36.060 | Loading zone.  |
| 17.36.070 | Building height.   |
|           |  |
| 17.36.010 | Applicability.   |
|           | The I-1 light industrial zone shall be governed by the provisions as set forth in this chapter.  |
|           |  |
| 17.36.015 | Purpose and intent.  |
|           | The I-1 light industrial zone is intended to provide areas for the development and operation of industrial uses which do not create or cause fumes, odor, smoke, gas, noise or vibrations which are or may be detrimental to other properties in the neighborhood. |
|           |  |
| 17.36.020 | Permitted uses.  |
|           | The following uses are permitted in the I-1 light industrial zone:   |
| A.        | Ten percent of the total area in the light industrial zone as designated in the Storey County master plan may be utilized for commercial use. A site plan must be approved by the Storey County building and planning department.                                  |

- No special use permits shall be required of commercial uses, but Chapter 17.28 shall apply to commercial uses in an I-1 light industrial zone;
- B. Storage warehouses for industrial, agricultural, commercial or other products;
  - C. Automobile paint shops and body repair shops;
  - D. Mini-warehouses and storage facilities for rent including recreational vehicle storage;
  - E. Wholesale businesses and distributing operations;
  - F. Welding shops;
  - G. Warehouses and warehouse complexes;
  - H. Limited manufacturing and assembly uses, such as electronic parts and equipment, when conducted solely within an enclosed building;
  - I. Car washes using production line methods such as a chain conveyor, blower, steam cleaning device or other mechanical devices;
  - J. Casinos and gaming establishments where more than fifteen slots or video machines are located and where other forms of gambling may take place such as poker, craps, blackjack, sports book and other similar activities;
  - K. Heavy equipment sales and service;
  - L. Truck sales and services;
  - M. Truck refueling facilities;
  - N. Commercial offices and financial, institutions, such as real estate, medical and dental, banks, accountants, insurance, employment agencies, consulting firms, manufacturer representatives, newspapers, secretarial services, credit unions, associations and other similar office uses and activities;
  - O. Public facilities and uses, such as ambulance services, libraries, governmental offices, parking lots and structures, medical clinics, museums, post offices, telephone exchanges, utility company offices, and other similar public facilities and uses and activities;

- P. Ten percent of the total industrial building improvements may be used for commercial sales to the general public.
- 17.36.030 Uses subject to permit.  
The following additional uses may be permitted subject to securing a special use permit as provided for in Chapter 17.62 of this title:
- A. Casinos and gaming establishments over five thousand square feet where more than fifteen slots or video machines are located and where other forms of gambling may take place such as poker, raps, blackjack, sports book and other similar activities;
- B. Watchman's dwelling, permanent or temporary;
- C. Buildings and structures constructed for uses listed in Sections 17.36.020 and 17.36.030 of this chapter that will exceed seventy-five feet in height or six stories;
- D. Kennels for the maintenance, raising, breeding, or Care taking of four or more dogs over twelve weeks old;
- E. Agricultural product processing;
- F. Recycling centers.
- 17.36.040 Minimum parcel area.  
One acre, except commercial uses in a light industrial zone area for which there is a fifteen thousand square foot minimum per parcel.
- 17.36.010 Setbacks.  
No building shall be located closer than twenty feet to any property line.
- 17.36.010 Loading zone.  
Loading area shall have adequate room. All truck parking and docking areas shall be so designed that county streets shall not be impacted by the operation of the business.
- 17.36.010 Building height.



No building shall have a height greater than six stories or seventy-five feet, not including silos, stacks or antennas. A special use permit will be required if the facility exceeds these limits.

The subject property is considered to be currently compliant with its zoning.

### **THREE-YEAR SALES HISTORY**

The subject property has not changed hands within the last three years. The property was purchase by Virginia City Holdings LLC on July 25, 2007 from Virginia City Ventures Inc. for \$229,923 including several other parcels of land. This was via a Quit Claim Deed, and not considered to be an arms length transaction.

### **CURRENT LISTING INFORMATION ON THE SUBJECT PROPERTY**

According to public records, the property is not currently listed for sale, nor has been listed for sale in the immediate past.

**TAX DATA**

The 2020/2021 taxes on the subject property were \$115.28.

As is discussed in the *Area Analysis* of this report, the Virginia City area and the State of Nevada have a very favorable tax rate. There are no apparent or anticipated increases in taxes in the foreseeable future, nor are there any anticipated assessments that would affect the subject property. The taxes for the subject property are typical for the area and do not appear to have any positive or negative effect on the overall value of the subject improvements. Taxes on the improvements are considered to be typical for the area and again, do not appear to have an overall effect on valuation. The following chart sets forth the summary of tax data for the subject property.

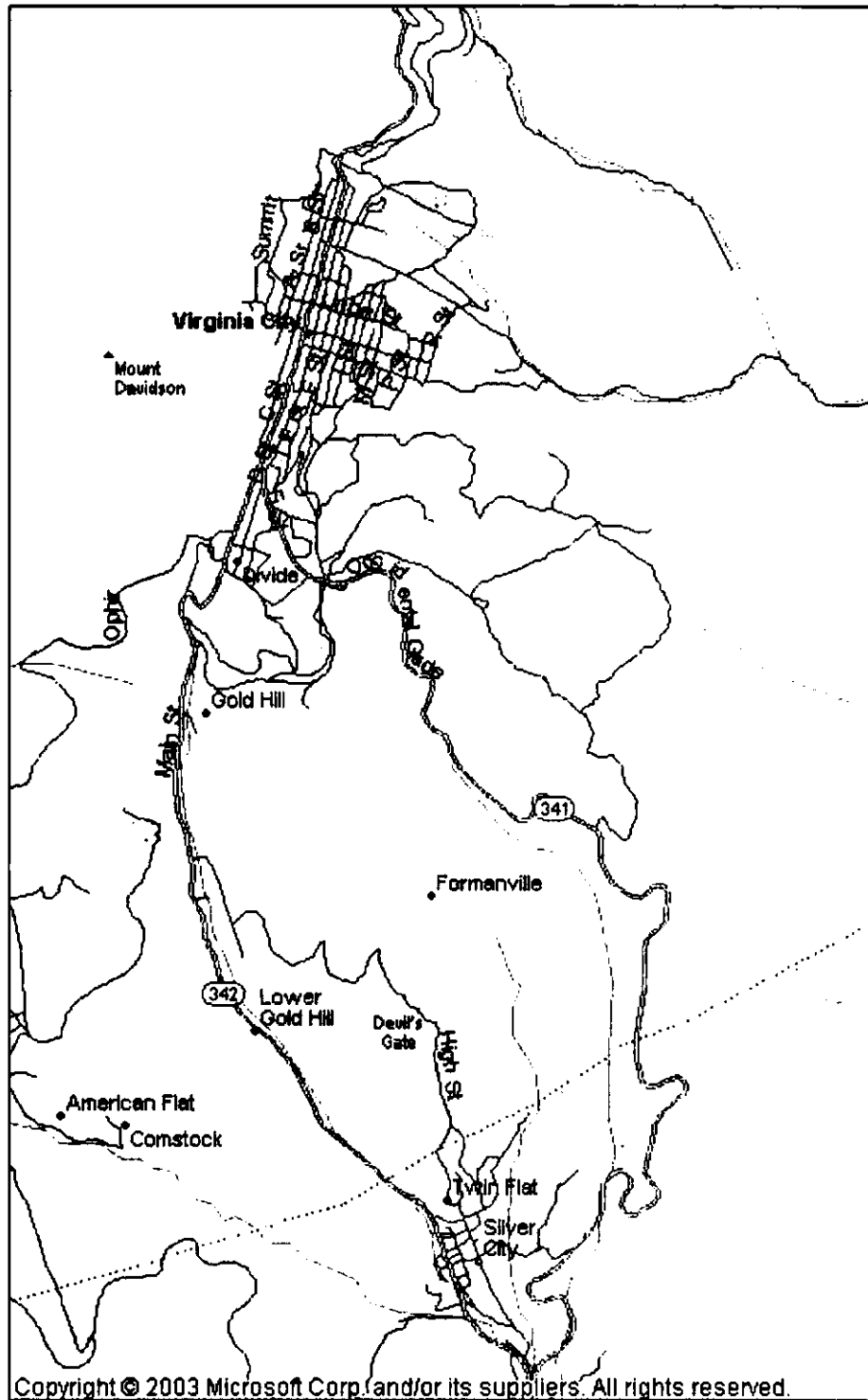
**SUMMARY OF TAX DATA**

<b>APN</b>	<b>Assessed Value</b>		<b>Total Assessed Value</b>	<b>2020-2021 Taxes</b>	<b>Taxable Value</b>
	<b>Land</b>	<b>Improvements</b>			
001-133-10	\$3,331	\$0	\$3,331	\$115.28	\$9,517

**SPECIAL ASSESSMENTS**

The appraiser has contacted the Storey County Treasurer's Office to determine if there are any special assessments against the subject property. As of the date of inspection, November 25, 2020, a representative with the Treasurer's Office indicated to this appraiser that there are no current special assessments for the subject parcel.

## AREA MAP



### **AREA/NEIGHBORHOOD DESCRIPTION**

The subject property is located in the historic mining town of Virginia City. Virginia City is located in the mountains of Storey County. A portion of this description was provided to the appraiser by the property owner from a previous appraisal.

#### **Brief History of Storey County**

In 1859, the discovery of the Comstock Ledge led to the creation of Storey County in 1861. Encompassing the incorporated cities of Gold Hill and Virginia City, the Comstock, as it is fondly referenced, became the prototype of frontier mining boomtowns. By 1865, the Comstock was a lively place, because of the mining activity, a large business section was developed. The communities were rich with fraternal organizations, churches, and several newspapers. 1869 brought the construction of the Virginia & Truckee Railroad through Storey County, and an even greater period of prosperity, lasting for nearly a decade.

The decline in metals production caused a decline in population leaving the cities lacking in funds to provide services. Gold Hill dis-incorporated in 1881, Virginia City soon followed. In 1938 the Virginia & Truckee Railroad was abandoned and by 1943 the area was a virtual ghost town. A brief resurgence occurred early in the 20th century with open pit mining, but it was not enough to keep the area alive. The 1950s brought a modern tourist boom to this rural area resulting in an increased county population. There are many cemeteries in the Virginia City and Gold Hill area of Storey County. All have been documented as historical and are part of the Virginia City Historic District as it appears on the National Historical Landmark Register and the Nevada State Historical Landmark Register.

Storey County is located in western Nevada and is bordered by the counties of Carson, Lyon and Washoe. Storey County history dates from 1859, when gold was discovered, prompting a rush from the mining districts of California. Shortly thereafter, the Comstock Lode was renowned as "The Richest Place on Earth", with thousands of residents calling the area home.

Not too long after, mining went bust and tourism was the leading element of the county's economy. Created November 25, 1861, Storey County was named for Captain Edward Faris Storey, one of the first residents of Virginia City and a commander in the Pyramid Lake War of 1860. Storey County covers approximately 262 square miles and accounts for approximately 0.24 percent of Nevada's total surface area of 110,540 square miles.

### **Virginia City**

In 1859, miners and prospectors in the western Great Basin made two amazing strikes of gold and silver ore near Virginia City. The Comstock Lode, as it was called, resulted in what would today be billions of dollars in riches. Virginia City became a highly urbanized, industrial setting and by the early 1870s, Virginia City and Gold Hill reached a population of nearly 25,000, becoming one of the nation's larger communities.

Mining camps are known to pass through an evolution of boom, dramatic growth and excitement, and then decline and Virginia City certainly followed that pattern. By the early 1880s, it was becoming clear that the good times were over. It had been years since miners had discovered any new claims and thousands of people were leaving for better opportunities. By the time of the Great Depression of the 1930s, Virginia City had declined, shrinking into a town of only several hundred people.

However, the NBC television western "Bonanza" that ran from 1959 to 1973 brought Virginia City back to life. Due to the enormous popularity of the show, visitors from around the world began to seek out and discover this famous western city. Bonanza influenced the city's offerings to also include amenities for travelers like restaurants, saloons and shops along the main strip.

### **Fourth Ward School Museum**

On November 28, 1876, the excited residents of Virginia City christened their new monument to education, the Fourth Ward School. The majestic four-story building could accommodate over 1000 students, and it boasted state-of-the-art heating, ventilation, and sanitation systems, as well as water piped to all floors. Today this historical treasure is a museum featuring programs designed to tell the real story of the American West. Permanent exhibits include the Fourth Ward School building, a historical overview of the Comstock, a newly renovated Comstock mining overview, 1870's classroom, Virginia City Alumni photographs and memorabilia, and Mark Twain.

### **Silver Terrace Cemetery**

On the hillsides of Virginia City, among the many abandoned mines that remind visitors of the Comstock's heyday, resides the Silver Terrace Cemetery. The ornate, Victorian-era plots tell the stories of Virginia City's history and immigrant culture, capturing their profiles in colorful inscriptions. Seasonally, living history tours are offered in the cemetery.

**Piper's Opera House**

Located on a hillside over-looking C Street is the magnificent Piper's Opera House. It was long considered one of the nation's most famous performance venues and one of the most significant vintage theaters in America. Built in 1885 and still in use, it has recently undergone extensive restoration. The stage once welcomed President Grant, Buffalo Bill, Al Jolson, and Mark Twain.

**St. Mary's Art Center**

Built in 1876, the St. Mary's Art Center was originally established as the St. Mary Louise Hospital by the Sisters of Charity and Bishop Patrick Manogue. The 36 room hospital included five wards and 12 private rooms that could accommodate upwards of 70 patients. Today it operates year round offering lodging and art instruction.

**V&T Railroad**

The Virginia & Truckee Railroad is by far the most famous of all American short line railroads. As many as 45 trains a day arrived and departed Virginia City. President U.S. Grant, and dignitaries the world over, rode in the ornate coaches of Virginia & Truckee. Completed in 1869, trains hauled millions of dollars of gold and silver ore from the rich mines of Virginia City.

There is a 35-minute excursion back into the Old West where one can journey over the original Virginia & Truckee Railroad from Virginia City, through tunnel 4 to Gold Hill, Nevada.

**"C" Street**

The main street running through town is "C Street" with restaurants, saloons, shops and attractions.

It is noted Storey County has diversified its economic base with the recent announcements of Switch and Tesla building new facilities in the Tahoe Reno Industrial Center (TRIC).

Access through the area is provided by State Route 341. State Route 341 extends northerly from U.S. Highway 50 near Mound House through Virginia City northerly and westerly through the mountains until it joins U.S. Highway 395 at the Mt. Rose junction, just south of Reno. State Route 341 is a two lane, asphalt paved roadway. State Route 341 splits in two between Silver City and Virginia City. The westerly roadway in this area is known as State Route 342. The eastern roadway remains State Route 341. Through Gold Hill, State Route 341 is known as Main

Street, the main thoroughfare through town. Through Virginia City, State Route 341 is known as C Street, the main thoroughfare through town.

The old mining town of Silver City is located a short distance south of Gold Hill, along State Route 342. This town is very small with only a handful of storefronts and residences. From the intersection of State Route 341 and U.S. Highway 50, Carson City is a short distance to the west and Dayton is a short distance to the east.

Virginia City is one mile to the north of Gold Hill. Virginia City is primarily a tourist town. Downtown Virginia City involves an area a few blocks long and extending one block above and one block below the main street. The majority of the buildings are very old, dating back to the late 1800s. The original covered wood sidewalks remain. There are several saloons, retail stores, museums, restaurants, rooming houses, and lodging facilities, etc. The development extending westerly and easterly becomes primarily residential with scattered homes of varying ages and quality. Virginia City is the county seat for Storey County. An historic courthouse dating back to 1876 is located one block west of C Street, and houses all of the county offices as well as the courthouse, Sheriffs office, and the county jail.

North of Virginia City are several residential developments spread throughout the hills. This area is primarily known as the Virginia City Highlands. Due to its relative proximity to Reno and its country atmosphere, many people choose to live here and commute to Reno for work. State Route 341 becomes a steep winding road as it leads down to the Truckee Meadows. This portion of the highway is known as the Geiger Grade.

Gold Hill currently is a small historic community consisting of a hotel, two saloons, a few small shops, scattered residences and the Gold Hill Train Depot. The hotel, the Gold Hill Hotel, is reported to be the oldest and longest operating hotel in Nevada and is well known. With the exception of some newer residences, most of the remaining buildings in Gold Hill are historic and date back to the late 1800s.

All utilities including electricity, water, sewer, gas, and telephone are available within Virginia City. Outlying areas typically rely on wells and septic systems. There is also an elementary school, middle school, and high school located in Virginia City.

Currently the population is estimated to be approximately 800 people. According to the 2000 Census, the population of Storey County, which included the town of Gold Hill, the Highland Ranch development north of Virginia City, and a portion of the Stagecoach area to the southeast, was just over 3,000 people.

The economy of Virginia City is centered on tourism, which accounts for about 90% of the economic base of the town. The Tourism Board estimates that 1.6 million visitors come to Virginia City each year. Most tourists are day trippers who arrive by car or bus. Overnight accommodations are limited to 163 lodging rooms in eight properties, including the new 67-room Ramada Inn (which is the only new

commercial building built in Virginia City in the last several years) and the 50 spaces in the Virginia City RV park. "C" Street is developed with over 150 gift shops, several restaurants, and historic saloons. Other tourist attractions including several historic mansions, the Chollar Mine, the Fourth Ward School House, three historic churches, Piper's Opera House and the V&T Railroad, which makes nine runs per day, seven days per week, from April through October to Gold Hill. In addition, several small museums are located in stores or saloons on "C" Street. Special events are scheduled nearly every weekend from April through October.

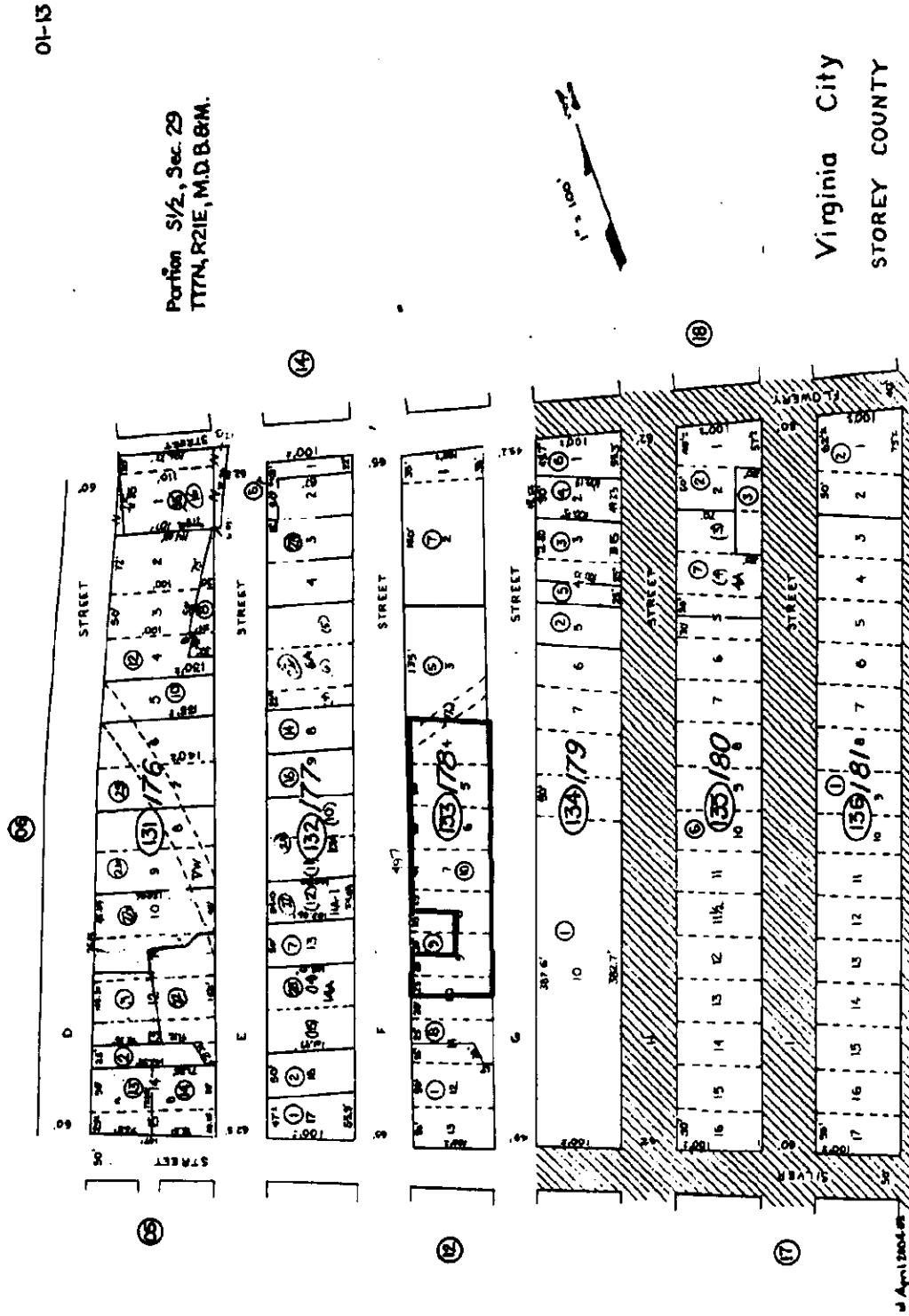
Shopping is limited primarily to the gift shops. There are two convenience markets, one in the Sugar Loaf Motel and one in the Virginia City RV Park, one bank, a public library, one gas station, and a post office. The only laundromat in town is in the Virginia City RV Park. Most normal utilities are available to the area. Electricity is provided by NV Energy and telephone service is provided by AT&T. Water and sewer services are provided by Storey County, and Virginia City owns its own cable company which provides expanded basic service. There is no natural gas to the town. Residents heat their homes primarily with propane, augmented by wood stoves or fireplaces.

Virginia City has a public elementary school, a middle school, and a high school. The town also has a library, a senior citizens facility, a community swimming pool, and several churches. The closest hospital is in Reno. There is a landing pad for CareFlight services to Reno hospitals.

In summary, Virginia City is a small, historic community, located in a tourist area founded on silver and gold mining. Mining claims are scattered throughout the area. Currently, the main sources of employment are in tourism-related services and the Storey County government offices. While the town has the feeling of being remote, it is only 14 miles to Carson City and 25 miles to Reno. Any and all needed facilities and services are located in these two cities.



ASSESSOR'S PARCEL MAP



This map is prepared for the use of the Storey County Assessor for assessment and illustrative purposes ONLY. It does not represent a survey. No liability is assumed as to the sufficiency or accuracy of the data delineated herein.

## PROPERTY IDENTIFICATION AND SITE DESCRIPTION

<b>Parcel Address</b>	386 S. "G" Street, Virginia City, Storey County, Nevada 89440
<b>Property Owner</b>	Virginia City Holdings LLC
<b>Location</b>	The subject property is located on the west side of South G Street between Silver Street and Flowery Street
<b>APN/Land Area</b>	001-133-10 Land Area: .68± ac or 29,620.80± sf
<b>Site Dimensions</b>	Irregular, see attached maps

### Owner of Record/Sale History

According to public records, the owner is Virginia City Holdings LLC. There have been no arms length transactions in the last three years, which has been reported earlier in this report.

### Access

The subject property has access via G Street and F Street. Access is considered to be both typical and adequate for the area.

### Topography

The subject site is considered level. The subject site is located on the southerly end of I Street of Virginia City.

### Easements

The appraiser has not been provided with a preliminary title report. However, easements are considered to be typical.

### Utilities

Type of Utility	Purveyor	Availability
Electricity	NV Energy	To property
Propane	Comstock Propane	To property
Water	Virginia City	To property
Sewage	Virginia City	To property
Telephone	AT&T	To property

The subject property is served by all public utilities with the exception of natural gas. Utilities are considered to be adequate and typical.

**Water Rights** None.

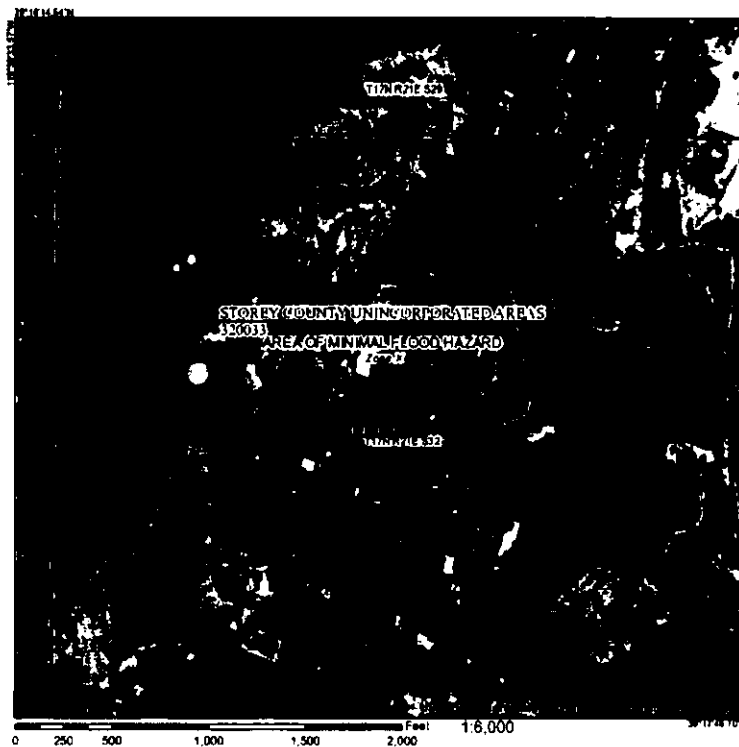
### Environmental Observations

The subject is un-improved. There are no observed environmental contaminations. However, if the reader has any concerns of environmental contaminations, it is the appraiser's recommendation that an Environmental Site Assessment be conducted.

### Flood Zone

According to the Federal Emergency Management Agency (flood insurance rate map, community panel #32029C0250D, effective date of January 16, 2009), the subject property is located in a Flood Zone X, or an area of minimal flooding.

### FLOOD ZONE MAP



**Development Approval/Entitlements** None

**Current Use** Industrial land

**Special Assessments** None

**Soil Conditions**

A soils report has not been made available.

**Seismic Hazards**

According to the current Uniform Building Code, the Virginia City area falls within a seismic risk zone 3. Zone 3 encompasses areas that have a number of local faults and where there is a relatively strong possibility of moderate seismic activity. Special construction techniques are necessary but these conditions are typical throughout northern Nevada.

**Surrounding Uses**

The subject property is located on G Street in Virginia City, Nevada. The subject property is located in an area that has a number of older commercial buildings, single family structures, and tourist related improvements. Virginia City is an old mining town in Nevada with minimal new construction.

**Site Improvements**

None

## HIGHEST AND BEST USE ANALYSIS

The term "highest and best use," as used in this appraisal report, has been defined as:

"the reasonably probable and legal use of vacant land or improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value."<sup>2</sup>

Implied in this definition is that the determination of highest and best use takes into account the contribution of a specific use to the community and community development goals, as well as the benefits of that use to individual property owners. An additional implication is that the determination of highest and best use results from the appraiser's judgment and analytical skills. In other words, the use determined from analysis represents an opinion, not a fact to be found.

In appraisal practice, the concept of highest and best use represents the premise on which value is based. The use should take the highest advantage of the attributes of the property while neutralizing, to the greatest possible extent, any negative characteristics. At the same time, the use should operate within the limits of approved and justified investment.

In arriving at an estimation of the highest and best use for the subject property, the appraiser has followed a four point analysis, as set out below:

1. Legally Permissible – The uses that are legally permitted by private restrictions, zoning, building codes, historic district controls and environmental regulations on the site.
2. Physically Possible – The use to which it is physically possible to put the site in question.
3. Financially Feasible – The possible and permissible uses that will produce a net income, or return, equal to or greater than the amount needed to satisfy operating expenses, financial obligations and capital amortization.
4. Maximally Productive – Of the financially feasible uses, the use that produces the highest residual land value consistent with the rate of return warranted by the market for that use is the highest and best use.

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<sup>2</sup>The Appraisal of Real Estate, 12<sup>th</sup> Edition, page 318, published by the Appraisal Institute 2001

## HIGHEST AND BEST USE AS IF VACANT

### Legally Permissible

The first consideration of the highest and best use of the subject property is the legally permissible uses of a property as if vacant. Primarily, this is directed at the zoning of the property; the covenants, conditions, and restrictions of the property; and the development standards of the subdivision in which the subject property is located.

The subject property is located in the jurisdiction of the Virginia City Township, Storey County and is subject to its current zoning ordinances. According to representatives of the Zoning Department of Virginia City, the subject property is zoned I-1 which is a light industrial use typical for Virginia City. This zoning classification includes both commercial and industrial utilization.

Based on the subject's current zoning code, development of the site as a commercial or industrial parcel would be permissible given the subject's current site size.

### Physically Possible

The next step in estimating the subject site's highest and best use is to determine which legally permissible use(s) is physically possible for the subject property. This analysis considers the physical characteristics of the site as well as surrounding uses which might influence the potential use. As explained in the *Site Analysis* section of this report, the subject site contains a gross land area of .68± acres. The site is relatively level and is located in an Unshaded Flood Zone X which is outside the 100-year flood plain. The subject property is located on G Street. Access is considered to be both adequate and typical. Visibility is considered to be good. G Street is a secondary thoroughfare through Virginia City. There do not appear to be any adverse easements which would affect the value or the utility of the property. Public utilities have all been brought to the site and are considered to be typical and adequate. Due to the access and visibility of the site, it is felt that the site is adequate for a variety of different property uses which would be in conformance with the legally permissible uses.

The appraiser has also examined the surrounding properties in the neighborhood and trends in the immediate area in order to gain insight as to physical constraints experienced upon other similar sites. The subject property is located in an area that has been developed for several years and is considered to be a highly desirable area. However, it must be noted that Virginia City has seen minimal new construction in several decades. Though there are several vacant sites in the

immediate area, there has been limited commercial and/or industrial development in the immediate area. Overall, the subject property has adequate physical features to support a variety of improvements. The subject's access, topography, location, and availability of utilities are all felt to be suitable for either a commercial or industrial development.

Surrounding land use relates to the principle of conformity. This principle holds that "real property value is created and sustained when the characteristics of a property conform to the demands of its market."<sup>3</sup> Inherent in this principle is a compatibility of land uses in an area, as well as a reasonable degree of homogeneity. From a compatibility standpoint it is most likely that the subject site as vacant would be developed with some type of commercial/industrial utilization that would fit well within the immediate area because of the fact that this type of use blends well with the surrounding neighborhood.

In conclusion, the physical aspects of the subject site best lend themselves to some type of commercial/industrial utilization because of the surrounding development and the general characteristics of the immediate area. The principle of conformity leads the appraiser to the conclusion that some type of commercial/industrial development is appropriate for the subject site.

### **Financially Feasible**

The legally permissible and more specifically, the physically possible and compatible considerations, narrow the subject site's potential development alternatives to a commercial/industrial use. The next consideration is that of financial feasibility, specifically whether or not a commercial/industrial use as indicated by the legally permissible and physically possible considerations is profitable at this time. In other words, do the potential benefits from the operation of the selected uses outweigh the cost of constructing such a project?

According to the Area and Neighborhood Analyses and the State of Nevada, there appears to be limited demand for either commercial or industrial development in Virginia City. Therefore, as of the date of the appraisal, it is this appraiser's opinion that it would not be financially feasible to construct a new commercial/industrial building on this site, given the current economic situation. It is the appraiser's opinion that a commercial/industrial utilization on the site is the most advantageous use of this site. However, there is limited demand for new development.

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<sup>3</sup> The Appraisal of Real Estate, 12<sup>th</sup> Edition, published by the Appraisal Institute, 2001, page 319

**Maximally Productive Use**

The final step in estimating the highest and best use is to determine which use among the feasible uses would produce the highest net return or the highest net present value to the property. This analysis also focuses on the most appropriate density, type of finish, and other building attributes that are more specific than the use of the property.

Given the current economic conditions of Virginia City and Storey County, and the State of Nevada, there is currently no indication of what the maximum productive use of the site would be other than commercial/industrial use, if and when the local economy wanted new development..

**Conclusion, As If Vacant**

Based on the preceding analysis of the legally permissible, physically possible, financially feasible, and maximally productive uses, it is the appraiser's opinion that the highest and best use of the subject site, as if vacant, would be for a commercial/industrial development at a time when new construction is warranted in Virginia City. The appraiser would like to point out that even though there are a number of vacant sites in the immediate area of the subject property, there has been limited or no new development within the neighborhood in the last few years, if not decades. Therefore, it would be this appraiser's opinion to hold the property as vacant until future demand indicates construction.



## **APPROACHES TO VALUE**

In the appraisal of real estate, there are three basic traditional approaches for estimating property values. The three approaches are: Direct Sales Comparison Approach (also referred to as the Market Approach), the Cost Approach and the Income Approach. The final step in estimating a property's "market value" (i.e., the most probable selling price), is to correlate the value estimate of the three approaches into a single value estimate.

### **The Cost Approach**

This approach is based on the proposition that an informed purchaser would pay no more than the cost of producing a substitute property with the same utility as the subject property. It is particularly applicable when the property being appraised involves relatively new improvements which represent the highest and best use for the land, or when unique or specialized improvements are located on the site for which there exists no comparable properties on the market. The Cost Approach has been eliminated from this report since the property is a vacant parcel, the cost approach is not appropriate or necessary.

### **Income Approach**

This approach is based on the proposition that a property is worth no more than the capitalized value of the income stream that the property is capable of generating. The procedure converts anticipated benefits (dollar income), to be derived from the ownership of property into a value estimate. The Income Approach has not been utilized because the subject property is a vacant parcel, the income approach is not appropriate or necessary.

### **Direct Sales Comparison Approach**

This approach is based on the proposition that an informed purchaser would pay no more for a property than the cost to him of acquiring an existing property with the same utility. It is applicable when an active market provides sufficient quantities of reliable data which can be verified from authoritative sources. Adjustments extracted from the market are applied to the comparable sales for any differences that exist between the sales and the subject. The categories of adjustment include, but are not limited to, location, access, size, shape, market conditions at the time of sale and the terms of the sale.

**DIRECT SALES COMPARISON APPROACH — LAND ONLY**

Site valuation is typically estimated by using the Direct Sales Comparison Approach. Similar sites competing in Storey County market sector are compared with the subject. Adjustments are applied to the comparable site sales for any differences that exist between the sales and the subject. The categories of adjustment include, but are not limited to, location, access, size, shape, market conditions at the time of sales, and terms of the sale. Because of the type and quality of the sales found, adequate actual paired sales cannot be made to ascertain exact adjustments. Therefore, for purposes of this report, a qualitative and not a quantitative analysis will be made. Therefore plus (+) and minus (-) signs will be used in these adjustments. These adjustments are not intended to be exact but to help lead the appraiser and the reader to an overall conclusion of value for the subject property.

The following pages contain an abstract of the most recent site sales comparable to the subject property.

## COMPARABLE LAND SALE CHART

Sale No.	APN Address	Sale Date	Sale Price	Land Area	Zoning	Price/SF	Grantor Grantee Doc. No.
1	001-135-06 001-136-01 001-173-01 001-176-01 G, H and I Street Virginia City, NV	1-09-19	\$445,000	4.5455± ac	Industrial	\$2.25	Virginia City Holdings County of Storey 128972
2	001-172-06 S. H Street Virginia City, NV	3-15-19	\$13,667	1148± ac	Industrial	\$2.73	County of Storey Richard S. Corell 129264
3	001-128-01 150 Potosi Street Virginia City, NV	9-17-19	\$10,050	1148± ac	Industrial	\$2.01	David Pierce Powell Virginia & Truckee Railroad 130410
4	001-054-13 491 S. C Street Virginia City, NV	10-17-19	\$59,000	2642± ac	Commercial	\$5.12	Rahmat Shirakhon Leo L. Clewell 130604
Subject	001-133-10 386 S. G Street Virginia City, NV	—	—	68 ± ac	Industrial	—	Virginia City Holdings

Map of Virginia City, NV, showing four locations marked for sale:

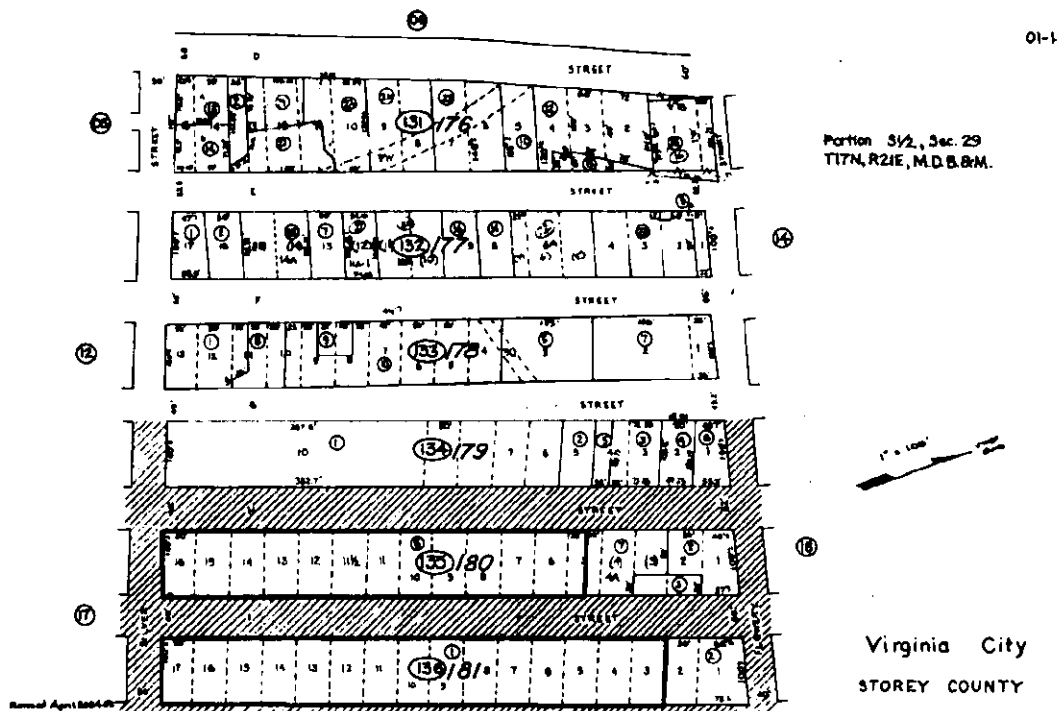
- Sale # 1**  
386 G St  
Virginia City, NV  
89440
- Sale # 2**  
491 C St  
Virginia City, NV  
89440
- Sale # 3**  
386 G St  
Virginia City, NV  
89440
- Sale # 4**  
491 C St  
Virginia City, NV  
89440

## LAND SALES DATA

## COMPARABLE LAND SALE #1

**County:** Storey      **APN:** 001-135-06\*      **Type:** Vacant land  
**Location:** Virginia City south end, fairgrounds area  
**Address:** G, H and I Streets, Virginia City, NV  
**Grantor:** Virginia City Holdings LLC  
**Grantee:** County of Storey  
**Deed Date:** 01-02-19      **Recording Date:** 01-09-19  
**RPTT:** \$0.00      **Doc. No.:** 128972  
**Legal Description:** Retained in appraisers file  
**Size:** 198,000± sf or 4.5455± ac  
  
**Land Use:** Vacant Land      **Zoning:** Industrial  
**Access:** Typical      **Utilities:** Extended to site  
**Sale Price:** \$445,000      **Topography:** Level  
**Financing:** Cash to seller      **Unit Price:** \$2.25  
**Verified with:** Public Records  
                          By Anthony J. Wren, MAI, SRA 11-20

\* Plus 001-136-01, 001-173-01 and 001-176-01

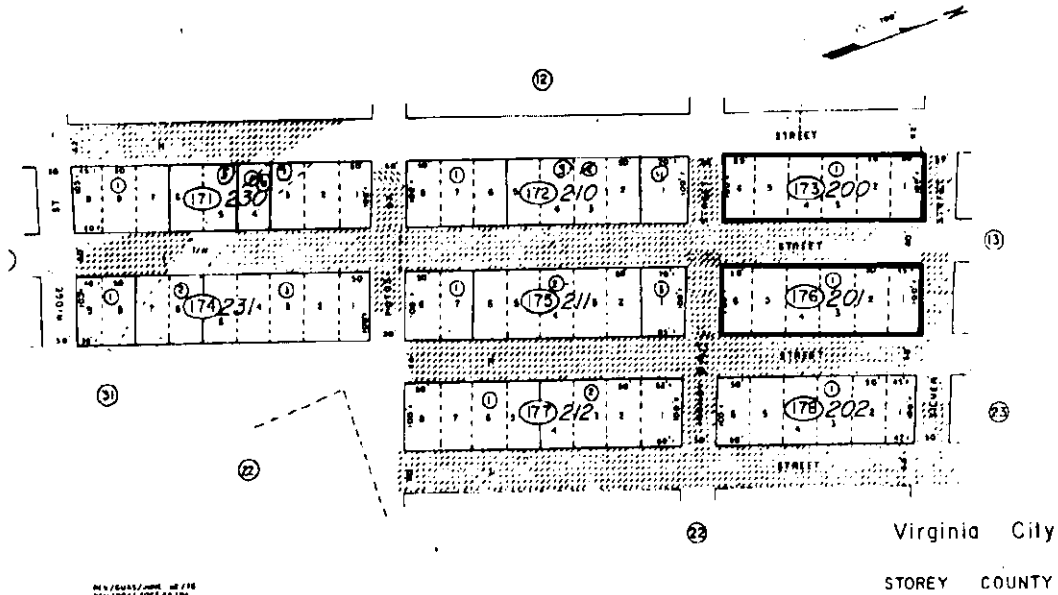


This map is prepared for the use of the Storey County Assessor for assessment and illustrative purposes ONLY. It does not represent a survey. No liability is assumed as to the sufficiency or accuracy of the data delineated herein.

01-17

Por. of S<sup>2</sup>S<sup>2</sup> of Sec. 29Por. of N<sup>2</sup>N<sup>2</sup> of Sec. 32

T17N, R21E, M.D.B.M.

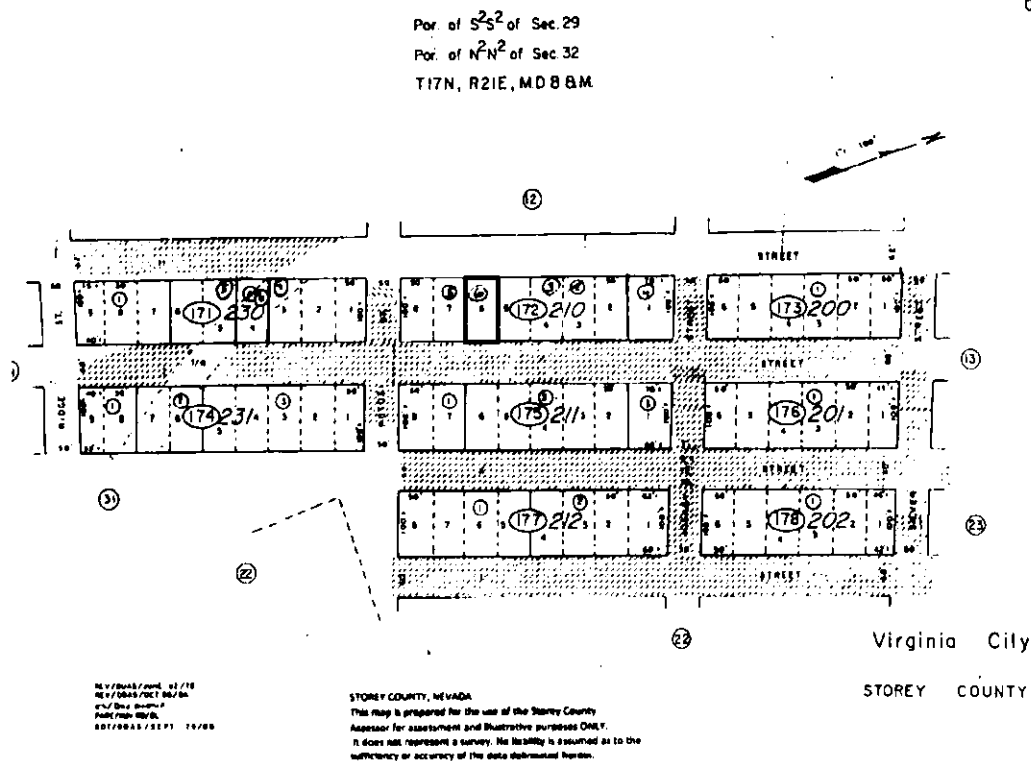


REVISED/DATE 01/16  
REVISED/DATE 06/06  
REVISED/DATE 01/16  
REVISED/DATE 01/16  
REVISED/DATE 01/16

NOTE: This plat is for assessment use only and does not represent a survey. No liability is assumed as to the accuracy of the data submitted herein. Use of this plat for other than assessment purposes is forbidden unless approved by the Dept. of Taxation, Division of Assessment Standards.

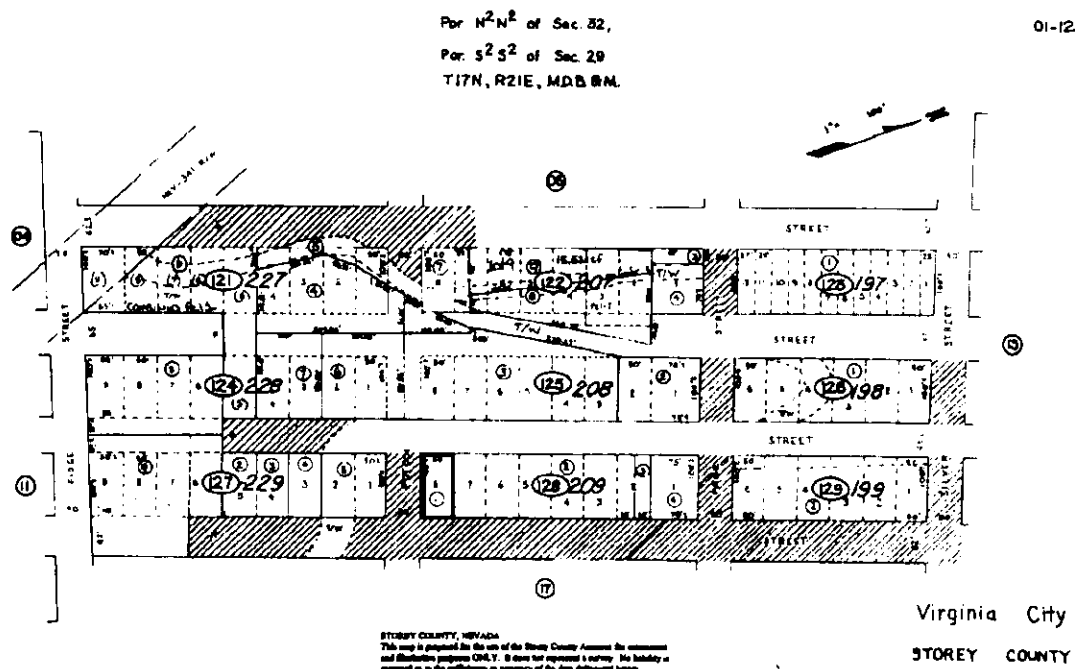
## COMPARABLE LAND SALE #2

**County:** Storey      **APN:** 001-172-06      **Type:** Vacant land  
**Location:** Virginia City south end, fairgrounds area  
**Address:** S. H Street, Virginia City, NV  
**Grantor:** County of Storey  
**Grantee:** Richard S. Correll  
**Deed Date:** 03-08-19      **Recording Date:** 03-15-19  
**RPTT:** \$54.60      **Doc. No.:** 129264  
**Legal Description:** Lot 6 in Block 210, Range H  
**Size:** 5,000± sf or .1148± ac      **Zoning:** Industrial  
**Land Use:** Vacant Land      **Utilities:** Extended to site  
**Access:** Typical      **Topography:** Level  
**Sale Price:** \$13,667      **Unit Price:** \$2.73  
**Financing:** Cash to seller  
**Verified with:** Public Records  
                          By Anthony J. Wren, MAI, SRA 11-20



## COMPARABLE LAND SALE #3

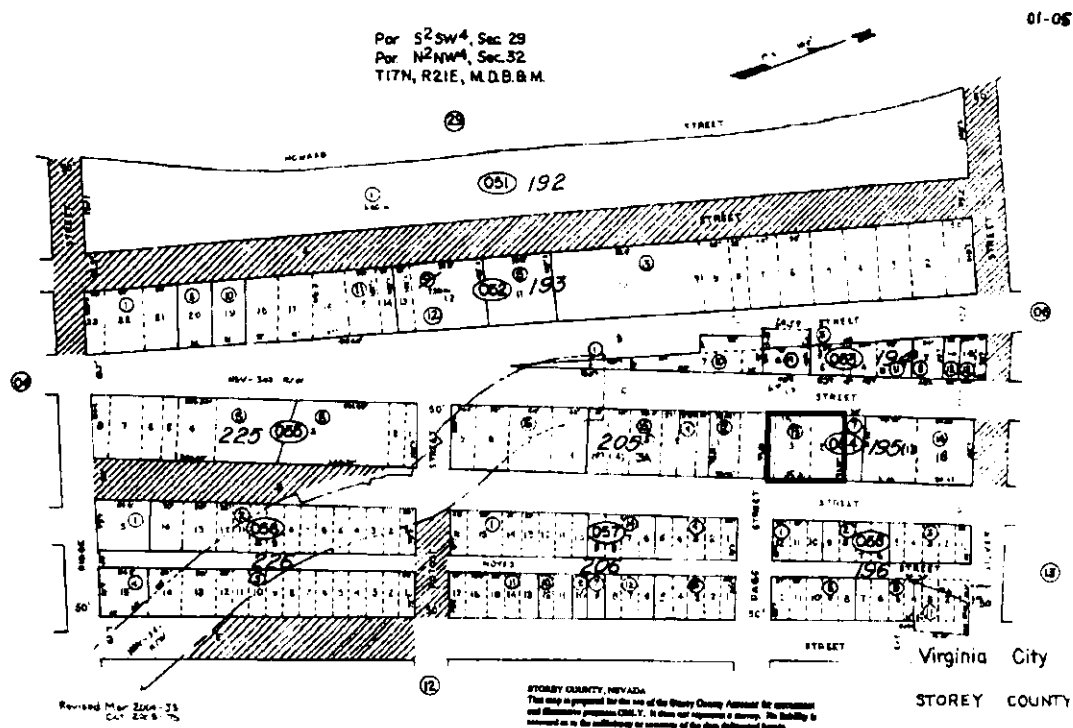
**County:** Storey      **APN:** 001-128-01      **Type:** Vacant land  
**Location:** Virginia City south end, fairgrounds area  
**Address:** 150 Potosi Street, Virginia City, NV  
**Grantor:** David Pierce Powell (Trustee)  
**Grantee:** Virginia & Truckee Railroad Co.  
**Deed Date:** 9-09-19      **Recording Date:** 9-17-19  
**RPTT:** \$40.95      **Doc. No.:** 130604  
**Legal Description:** Lot 8 in Block 209, Range G  
**Size:** 5,000± sf or .148± ac      **Zoning:** Industrial  
**Land Use:** Vacant Land      **Utilities:** Extended to site  
**Access:** Typical      **Topography:** Level  
**Sale Price:** \$10,050      **Unit Price:** \$2.01  
**Financing:** Cash to seller  
**Verified with:** Public Records  
                          By Anthony J. Wren, MAI, SRA 11-20





## COMPARABLE LAND SALE #4

**County:** Storey      **APN:** 001-054-13      **Type:** Vacant land  
**Location:** Virginia City south end, fairgrounds area  
**Address:** 491 S. C Street, Virginia City NV  
**Grantor:** Rahmat Shirakhon  
**Grantee:** Leo L. Clewell  
**Deed Date:** 10-15-19      **Recording Date:** 10-17-19  
**RPTT:** \$230.10      **Doc. No.:** 130604  
**Legal Description:** Lots 2 and 3 in Block 195, Range C  
**Size:** 11,507± sf or .2642± ac      **Zoning:** Commercial  
**Land Use:** Vacant Land      **Utilities:** Extended to site  
**Access:** Typical      **Topography:** Sloping  
**Sale Price:** \$59,000      **Unit Price:** \$5.12  
**Financing:** Cash to seller  
**Verified with:** Public Records  
                          By Anthony J. Wren, MAI, SRA 11-20



## **COMPARISON FACTORS**

### **Property Rights**

This appraisal considers the subject's fee simple interest. All the properties utilized in this report involved the fee simple and no adjustments were considered to be necessary.

### **Terms**

Sales or listings will be adjusted to cash or terms reasonably equivalent to cash. Terms reasonably equivalent to cash are based upon normal financing terms for properties of comparable highest and best use.

### **Time**

Sales will be analyzed for appreciation or depreciation from the date of the sale to the date of the appraisal.

### **Location**

Adjustments may consider value differences attributed to location.

### **Utility**

Adjustments may consider the physical shape, topography, street frontage or other factors of a parcel that influence value.

### **Zoning**

Sales will be adjusted according to their zoning classification.

### **Size**

Adjustments consider if size affects value.

## SALES ANALYSIS

For purposes of this report, the sales have been broken into a unit price per square foot. Buyers and sellers of vacant land in the Virginia City/Storey County area typically analyze sales and potential properties on a price per square foot basis. Therefore, this analysis is being made on a price per square foot basis. After a thorough search of the Virginia City and Storey County areas and specifically the surrounding areas around the subject property, the most recent sales thought to be comparable to the subject were found and analyzed. The sales included in this appraisal are felt to be the best market indicators available. These sales occurred between January 2019 and October 2019. The sales ranged in size from 5,000± sf to 198,000± sf, as compared to the subject's 29,620.80± sf. The price per square foot of these sales ranged from a low of \$2.01 to a high of \$5.12. The comparable properties utilized in this analysis will be compared and correlated to the subject property based on several different adjustment criteria. These include property rights, terms, time, location, utility, zoning, and overall size. The sales will be analyzed based on an overall price per square foot, which is most often analyzed in the local market for industrial land sales. An upward adjustment is made to the comparables' price per square foot when the subject is superior to the sale. Likewise, a downward adjustment is made for the comparables' price per square foot when the subject is inferior to the sale.

### Property Rights Conveyed

This appraisal considers the subject's fee simple interest. All the sales utilized in this report involved the transfer of fee, and no adjustments were considered to be necessary.

### Terms

All sales sold for cash or short-term deeds. All sales were considered to be cash to seller; therefore, there will be no adjustment for terms of sale.

### Time (Marketing Conditions)

The sales occurred between January 2019 and October 2019. As indicated in the *Area Analysis* section of this report and the *Highest and Best Use*, it has been indicated that the Virginia City/Storey County area had undergone a significant economic decline after its peak period, approximately 2006. Sales in 2019 are sales that occurred well after the economic downfall and are considered to be contemporary indicators for the subject's value. There has been a limited amount of sales activity in 2010 and 2019, and the four comparable sales found

were felt to be the most similar and most comparable to the subject property. All sales are considered current, therefore, no further adjustment for time will be made.

### **Location**

Overall, location is a very important aspect in any sale. The subject property is located between G Street and F Street, south of the downtown area. Sale #1 is located between H Street and K Street, south of the downtown area. This sale is considered to be similar when compared to the subject property, requiring no adjustment for location. Sale #2 is located between H Street and I Street, south of the downtown area. This sale is considered to be similar when compared to the subject property, requiring no adjustment for location. Sale #3 is located between G Street and H Street, south of the downtown area. This sale is considered to be similar when compared to the subject property, requiring no adjustment for location. Sale #4 is located on the east side of C Street, south of the downtown area. This sale is considered to be superior when compared to the subject property, requiring a downward adjustment for location.

### **Utility**

Under utility, adjustments may be considered for physical shape, topography, street frontage, and other factors of a parcel that influence value. Utility of the subject property is felt to be similar to that of the sales utilized in this report. This section of the adjustments will also consider adjustments for utilities. All four sales utilized in this report have the availability of public water and sewer and are similar to the subject property. All sales are considered to be similar in utility, therefore requiring no further adjustment.

### **Zoning**

The subject site is I-1, which is an Industrial zoning classification which allows for commercial/industrial utilizations. Sales #'s 1-3 in this report are zoned similarly, requiring no further adjustment, Sale #4 has a commercial zoning, requiring a downward adjustment.

### **Size**

The subject site contains 29,620.80± sf of land area. The sales in this report range from a low of 5,000± sf up to 198,000± sf. Sale #1 contains 198,000± sf, larger than the subject site, requiring an upward adjustment. Sale #2 contains 5,000± sf, smaller than the subject property, requiring a downward adjustment.

Sale #3 contains 5,000± sf, smaller than the subject property, requiring a downward adjustment. Sale #4 contains 11,507± sf, smaller than the subject property, requiring a downward adjustment.

#### **Other Adjustments**

**Sale #1** is located between H Street and K Street, south of the downtown area. The sale is further identified as APN's 001-135-06, 001-136-01, 001-173-01 and 001-176-01. This property was transferred from Virginia City Holdings LLC, a Nevada limited liability company, and was purchased by County of Storey, a political subdivision of the State of Nevada. The meeting of the minds occurred on January 02, 2019, and the sale was recorded January 09, 2019. The sale was recorded with Document No. 128972. This sale contains 198,000± sf and is zoned Industrial. The sales price was recorded at \$445,000 or \$2.25 a square foot. Overall, in comparison to the subject property this sale is considered to be a low indicator, requiring an overall upward adjustment.

**Sale #2** is located between H Street and I Street, south of the downtown area. The sale is further identified as APN 001-172-06. The physical address is S. H Street, Virginia City, Nevada. This property was sold by County of Storey, a political subdivision of the State of Nevada, and was purchased by Richard S. Correll, an unmarried man. The meeting of the minds occurred March 08, 2019, and the sale was recorded March 15, 2019. The sale was recorded with Document No. 129264. This site contains 5,000± sf and is zoned Industrial. The sales price was reported at \$13,667 indicating a price per square foot of \$2.73. Overall, in comparison to the subject property this sale appears to be a high indicator, requiring a downward adjustment.

**Sale #3** is located between G Street and H Street, south of the downtown area. The sale is further identified as APN 001-128-01. The address is 150 Potosi Street, Virginia City, Nevada. This property was sold by David Pierce Powell , Trustees of the David Pierce Powell Revocable Living Trust. The property was purchased by Virginia & Truckee Railroad Co. A Nevada Corporation. The meeting of the minds occurred September 09, 2019, and the sale was recorded September 17, 2019. The sale was recorded with Document No. 130410. This site contains 5,000± sf and is zoned Industrial. The sales price was recorded at \$10,050 or \$2.01 a square foot. Overall, in comparison to the subject property this sale appears to be a low indicator, requiring an upward adjustment.

**Sale #4** is located on the east side of C Street, south of the downtown area. The sale is further identified as APN 001-054-13. The address is 491 S. C Street, Virginia City, Nevada. This property was sold by Rahmat Shirakhon, an unmarried man. The property was purchased by County of Storey, a political subdivision of the State of Nevada. The meeting of the minds occurred on October 15, 2019, and the sale was recorded October 17 29, 2019. The sale was recorded with Document No. 130604. This site contains 11,507± sf and is zoned Commercial. The sales price was reported at \$59,000 or a price per unit of \$5.12 a square foot. Overall, this location is considered to be quite superior to the subject property. Overall, this sale is considered to be a high indicator requiring a downward adjustment.

### SUMMARY AND CONCLUSION OF VALUE

All sales utilized in this report were felt to be similar to each other and as similar as possible to the subject property. The adjustments are considered to be relatively small. In the before condition, the sales ranged from a low of \$2.01 to a high of \$5.12 on a price per square foot basis. Sale #1 was considered to be a low indicator, Sale #2 was considered to be a high indicator, Sale #3 was considered to be a low indicator, Sale #4 was considered to be a high indicator. Appropriate adjustments have been considered for property rights, terms, time, location, utilities, zoning, and size. A summary of adjustments for the price per square foot is as follows.

#### SUMMARY OF ADJUSTMENTS FOR PRICE PER SQUARE FOOT

Sale No.	Unadjust Unit Price	Prop. Rights	Terms	Time	Location	Utility	Zoning	Size	Overall Adjust.
1	\$2.25	0	0	0	0	0	0	+	+
2	\$2.73	0	0	0	0	0	0	0	-
3	\$2.01	0	0	0	0	0	0	0	+
4	\$5.12	0	0	0	-	0	-	-	-

The value indications derived from the comparable sales are reconciled into a single value indication by arranging the four sales in an array relative to the subject property. Following is an indication of how the subject property fits within this array.

	<u>Comparable</u>	<u>Price/SF</u>	<u>Overall Comparability</u>
	Sale #4	\$5.12	High
	Sale #2	\$2.73	High
<b>Subject Property</b>			
	Sale #1	\$2.25	Low
	Sale #3	\$2.01	Low

As can be seen from the above chart, the subject property appears to fit well within these sales. These sales were selected because of their comparability and location to the subject property. As indicated, in the before condition the sales ranged from a low of \$2.01 a square foot to a high of \$5.12 a square foot. The subject is felt to fit within these indicators. It appears that the subject fits best between Sales #1 and #2, or between \$2.25 a square foot and \$2.73 a square foot.

It is felt given the location and size of the subject property that the mid range of these indicators or between \$2.25 and \$2.73 a square foot would be the best indicator.

Therefore, it is this appraiser's opinion that the subject's 29,620.80± square feet has a current market value between \$2.25 and \$2.73 a square foot. Which will be correlated to \$2.50. Applying \$2.50 a square foot to the subject's 29,620.80± sf indicates a value of \$74,052.00 which will be rounded to \$74,000.

**Indicated Value: \$74,000**  
(\$2.50 a square foot)



### **EASEMENT VALUATION ANALYSIS**

#### **Permanent Easement for an Access and Maintenance**

In a preceding section of this report, the estimated land value of the subject property was estimated to be \$2.50 per square foot. This \$2.50 per square foot will be extended to this section of the report. The permanent easement is for a 4,316± sf area for access and maintenance.

The purpose of this analysis is to establish the value of a 4,316± sf permanent access and maintenance easement and to recommend compensation for its acquisition. The easement is located on the northern end of the subject site.

Fee simple ownership is typically viewed as absolute ownership, or full ownership subject only to certain universal limitations. This ownership is said to include the full "bundle of rights" inherent in the ownership of real estate. This "bundle of rights" includes the right to use real estate, to sell it, to lease it, to enter it, to give it away, or to choose to exercise all or none of these rights.

The easement that will be granted to the County of Storey, Nevada will not restrict the property owner's right to sell, lease, give away, or otherwise convey the real estate. However, it will impose some physical and legal restrictions on the use and development of the site. In determining the value of the easement, it is necessary to explore the impact of the easement on the "bundle of rights" that comes with fee ownership. After the imposition of the easement, the owner of the underlying parcel will have something less than the total "bundle of rights" typically associated with the ownership.

#### **Building Location**

The easements will preclude construction of permanent structures within the area encumbered. In the case of the subject, this will be a minor inconvenience due to the location of the easement at the north end of the site which is currently not developed. As indicated elsewhere in this report, the subject site is vacant and unimproved in the area required for this permanent access and maintenance easement. This easement does not affect any existing improvements and for most practical purposes this area will be able to be utilized in the after condition in the same form as it is in its current condition with the exception that no improvements can be constructed in the after condition. As a result of the easement, the grantee, Storey County, will have the right to remove or clear all buildings, fences, brush, landscaping, trees, etc. within the easement area at their discretion. Additionally, after the acquisition of the easement, the property owner will be constrained from constructing any buildings, fences, or other structures in the easement area due to the fact that this 4,316± sf area will be totally utilized by Storey County for access

and maintenance. In other words, this area is totally eliminated for use of future development by the current owner.

### **Maintenance Access**

As a result of the easement, Storey County will have, at all times, the right to enter the property for the purpose of constructing, altering, maintaining, inspecting, repairing, reconstructing and operating the access and maintenance constructed within the permanent easement area. The easement provides unlimited access.

### **Summary**

Overall, much of the utility of the land in the easement area will be lost to the owner of the underlying fee. While the easement will not restrict the owner's right to sell, lease, give away, convey or develop the parcel, there will be an impact on the owner's right to use the area to be encumbered by the easement. In essence, with the exception of the right to traverse the area, the property owner is restricted from incorporating the area encumbered into their larger holding. They cannot build buildings, fences, or otherwise restrict access to the area. Additionally, the grantee, Storey County, has reserved the right to clear or remove all brush, improvements, and landscaping at their discretion.

This project appears to create a utility corridor that will have little use to the owner of the underlying fee. Overall, I conclude that along the continuum of impacts that include at one end a property unaffected by the easement to a property which is involved in a total take, the burden of the easements ranks somewhere at the top of the burdened area since the property owner does have limited use after the acquisition.

Permanent easements are usually valued at somewhere between 0 and 100% of the fee simple value of the property. The appraiser has researched numerous articles within the appraisal field libraries to ascertain whether or not there is a definitive answer as to what percentage that fee should be. In reading these articles as well as in conversations with the purchasers of easements, sellers of easements, and other appraisers familiar with the valuation of easements, the appraiser has found no set definitive answer as to the amount fee actually being acquired. The most consistent answer is somewhere in mid range, or 50% of value, if in fact the property owner retains ownership of the property and has some usage. This percentage is arguably considered higher or lower, depending on whether or not the easement is for an underground use, an overhead use, or both. In the case of the subject property, the use by Storey County for an access and maintenance easement eliminates most use by the current owner. Given no other

definitive market information, it is the appraiser's opinion that a permanent easement for access and maintenance of 100% of the fee value is appropriate, leaving the property owner 0% value for future utilization. Therefore, for purposes of this report, the permanent easement for access and maintenance will be valued at 100% of its fee simple interest value.

In the preceding analysis, the value of the larger parcel was estimated at \$2.50 per square foot. The easement which is proposed for the subject contains 4,316± sf, indicating a value of \$10,790.00.

**Estimated Value of the Easement**

(4,316± sf @ \$2.50/sf = \$10,790.00)

\$10,790.00

**Recommendation of Just Compensation for a  
Permanent Access and Maintenance Easement: \$10,790.00.**

**EXHIBIT "A"**  
**LEGAL DESCRIPTION FOR**  
**ACCESS & MAINTENANCE EASEMENTS**

**A.P.N. 001-133-10**

**ACCESS & MAINTENANCE EASEMENT 1**

All that certain real property lying within a portion of the South One-Half (S 1/2) of Section Twenty-Nine (29), Township Seventeen (17) North, Range Twenty-One (21) East, Mount Diablo Base Meridian, in Virginia City, County of Storey, State of Nevada, being a portion of Lots 4 through 7 and Part of 8-10, Block 178, Range F as described in Quitclaim Deed 107235, recorded on July 25, 2007, filed in the Official Records of Storey County, being further described as follows:

**BEING** the northerly forty-three (43) feet of said Lot 4.

Note: The extents of this easement are to be prolonged or shortened to terminate at the northwesterly and southeasterly boundary of said Block 178.

Containing 4,316 square feet of land, more or less.

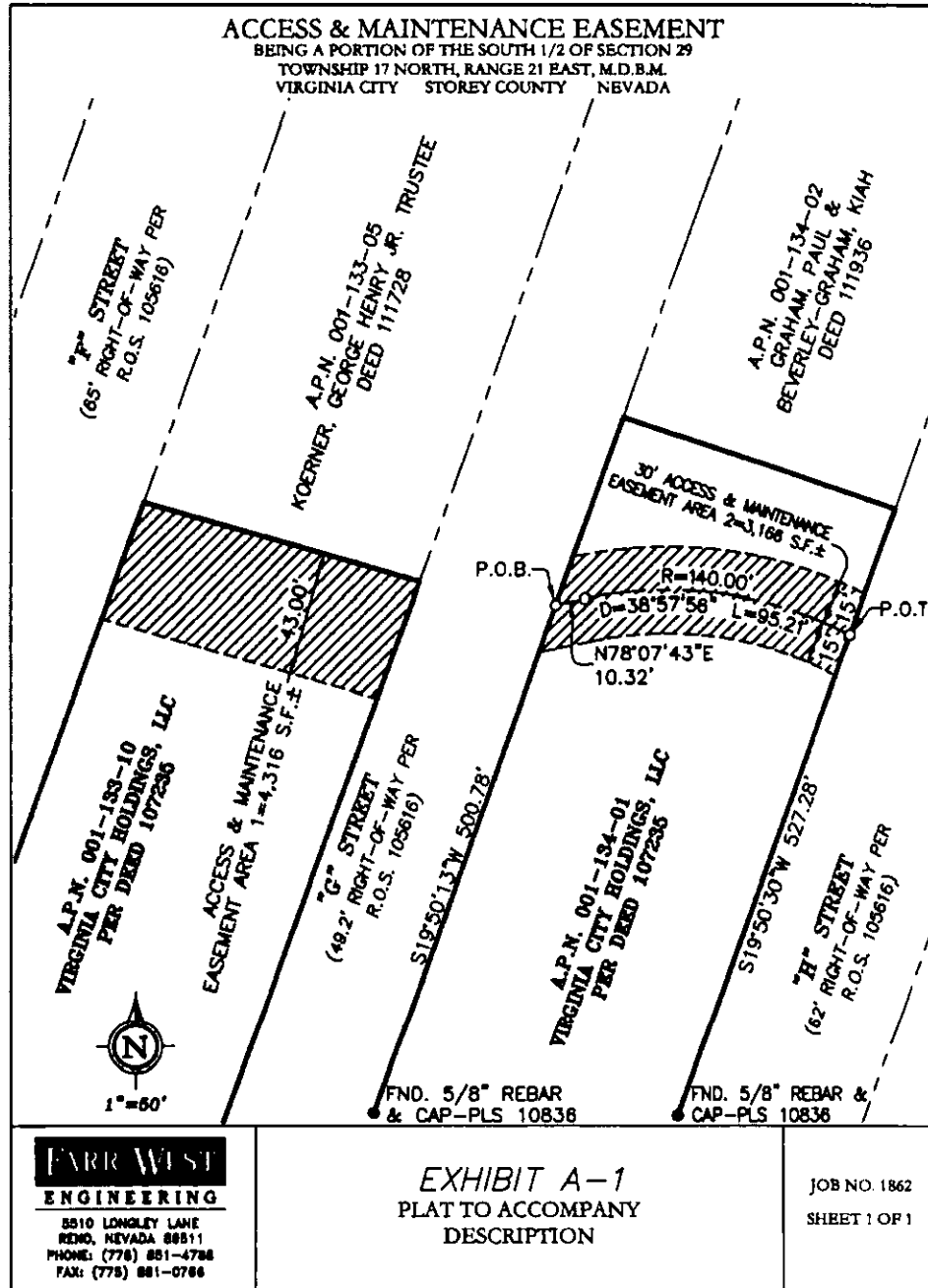
The Basis of Bearings for this description is Nevada State Plane Coordinate System, West Zone, North American Datum of 1983/1994, High Accuracy Reference NETWORK (NAD 83/94-HARN), AS DETERMINED USING REAL TIME KINEMATIC (RTK) GPS Observations with corrections transmitted by the Northern Nevada Cooperative Real Time Network GPS (NNCRN GPS) with ties to monuments published on the Nevada Department of Transportation website. the bearing between NDOT "WHEELER MON RESET" and NDOT "7221110" is taken as North 23°50'54" East. All dimensions shown are ground distances. combined grid-to-ground factor=1.0002530240.

Prepared by:  
Farr West Engineering  
5510 Longley Lane  
Reno, NV. 89511

Phil Reimer, P.L.S.  
Nevada Certificate No. 13869



2020.04.29



### EXPOSURE AND MARKETING TIME ANALYSIS

The appraiser has been asked to consider the probable exposure time for the subject. Exposure time is the market period that would reasonably be anticipated for the subject property prior to the date of value necessary for the subject if it had in fact been marketed for sale. USPAP requires the appraiser to address exposure time. Exposure time, again, is that time that would have been necessary to expose the subject property on the open market in order to have consummated a sale at the value conclusion.

Also, FIRREA requires an appraiser to address marketing time. Marketing time is that time that would be necessary to consummate a sale on the subject property at the final value conclusion, assuming it was first placed on the market on the effective date of valuation. In a stable market, exposure and marketing time are generally synonymous.

The appraiser has interviewed several real estate agents in the Virginia City/Storey County areas who have been active in real estate for the last several years. These individuals indicate that properties such as the subject would have a high demand if they were placed on the market for sale. In all cases, it was indicated to the appraiser that the property should be able to be sold if reasonably marketed and priced in a twelve to twenty four month period.

Based upon those discussions, it would appear as though a typical exposure time for the subject property should be in the range of 12 to 24 months.

**CERTIFICATION**

I certify that, to the best of my knowledge and belief:

1. the statements of fact contained in this report are true and correct;
2. the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, that are my personal, impartial, and unbiased professional analyses, opinions, and conclusions;
3. I have no present or prospective interest in the property that is the subject of this report and I have no personal interest with respect to the parties involved;
4. I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment;
5. my engagement in this assignment was not contingent upon developing or reporting predetermined results;
6. my compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal;
7. My reported analysis, opinions and conclusions were developed, and this report has been prepared in conformity with the requirements of the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute. As well as the Uniform Standards of Professional Appraisal Practice as adopted by the Appraisal Foundation. The opinions, and conclusions were developed, and this report has been prepared in conformity with the Uniform Standards of Professional Appraisal Practice;
8. I have not made a personal inspection of the property that is the subject of this report;

9. James Martin provided significant real property appraisal assistance to the person signing this certification;
10. The use of this report is subject to the requirements of the Appraisal Institute relating to the review by its duly authorized representatives;
11. As of the date of this report, I, Anthony J. Wren MAI, SRA have completed the requirements of the continuing education program of the Appraisal Institute.
12. I have performed no services (an appraisal) as an appraiser, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.

The estimate of value of the herein described property as of the effective date of value, which is November 25, 2020, the value for the subject property is:

**SEVENTY FOUR THOUSAND DOLLARS**

**(\$74,000)**

**PERMANENT EASEMENT FOR ACCESS AND MAINTENANCE**

**TEN THOUSAND NINE HUNDRED AND SEVENTY DOLLARS**

**(\$10,970)**



Anthony J. Wren, MAI, SRA  
Certified General Appraiser #A.0000090-CG



## ADDENDUM

## QUALIFICATIONS OF APPRAISER

**QUALIFICATIONS OF  
ANTHONY J. WREN, MAI, SRA  
REAL ESTATE APPRAISER**

**PROFESSIONAL DESIGNATIONS:**

MAI – Member Appraisal Institute*	1991
SRPA – Senior Real Property Appraiser*	1987
SRA – Senior Residential Appraiser*	1984

\* These are no longer consider to be acronyms by the Appraisal Institute

**PROFESSIONAL INVOLVEMENT:**

M	Re-Appointed by the Governor of Nevada to serve on the Nevada State Board of Taxation, Current Member	11/19 to 10/23
M	Appointed by the Governor of Nevada to serve on the Nevada State Board of Taxation, Current Member	5/16 to 10/19
M	Appointed by the Governor of Nevada to serve on the Nevada State Board of Equalization, Chairman as of January 2009	3/08 to 3/12
	Reappointed to a new term and Chair	3/12 to 10/15
M	Appointed by the Governor of Nevada to serve on the Nevada Commission of Appraisers	9/94 to 6/97 and 7/97 to 6/00
M	President, Commission of Appraisers of Real Estate, State of Nevada (1996, 1998)	
M	Expert Witness for Nevada District Court, Washoe, Storey, Clark and Elko Counties	
M	Member of the Appraisal Institute, National Board of Realtors, and Reno/Carson/Tahoe Board of Realtors	
M	Over 44 years of Appraisal Experience	

**APPRAISAL LICENSE:** Nevada Certified General Appraiser  
#A.0000090-CG

**REAL ESTATE BROKERAGE:** Nevada Real Estate Brokerage Licensed Broker  
Anthony J. Wren  
#B.0023456.INDV.

**OFFICES HELD:** *Member* Young Advisory Council SREA,  
San Diego & San Francisco, CA 1989 & 1991

*Education Chairman*, Reno/Tahoe/Carson  
Chapter Appraisal Institute 1993

Board of Directors, Reno/Carson/Tahoe Chapter Appraisal Institute 1993-2007

*President*, Reno/Carson/Tahoe Chapter 189  
1988-1989

*First Vice President*, Reno/Carson/Tahoe  
Chapter 189 1987-1988

*Secretary*, Reno/Carson/Tahoe Chapter 189  
1986-1987

*President*, Reno/Carson/Tahoe Chapter 189 2000

### Appraisal Instruction

Several USPAP Update Courses taught through	2020
Business Practices and Ethics	2020
15-Hour National USPAP	2018
Comparison Valuation of Small, Mixed-Use Properties	2011
Income Valuation of Small, Mixed-Use Properties	2011
15-Hour National USPAP Course	03/23/07
15-Hour Standards of Professional Practice (Seattle, WA)	03/22/07

7-Hour National USPAP Update (Las Vegas, NV)	03/02/07
7-Hour National USPAP Update (Chicago, IL)	04/15/05
7-Hour National USPAP Update (Reno, NV)	02/24/05
USPAP Update 2003 – Standards & Ethics for Professionals	09/05/03
Business Practices and Ethics	07/25/03
7-Hour National USPAP Update Course	05/02/03
15-Hour National USPAP	03/22/03
Appraisal Procedures	05/19/01
Sales Comparison Valuation of Small, Mixed-Use Properties	03/31/01
Standards of Professional Practice, Part B (USPAP)	02/10/01
Income Valuation of Small, Mixed-Use Properties	02/19/00
Standards of Professional Practice, A, B, & C, USPAP	1992–2003
Reno, NV, Casper, WY, Eugene, OR, Sacramento, CA, Las Vegas, NV	
Income Valuation of Small Mixed Use Properties	
	(Reno, NV) 1998
	(Casper, WY) 1999
	(Sacramento, CA) 1999
Residential Case Study, Course 210 (Las Vegas, NV)	10/97
Alternative Residential Reporting Forms (Buffalo, WY)	9/97
	(Polson, MT) 9/97
Data Confirmation and Verification (Richland, WA)	11/96
	(Ruidoso, NM) 09/96
	(Reno, NV) 03/96
	(Savannah, GA) 12/95
Understanding the Limited Appraisal (Savannah, GA)	12/95
	(Tucson, AZ) 09/94
110 "Real Estate Appraiser Principles" (Minneapolis, MN)	07/99
	(Sacramento, CA) 05/95
	(Wenatchee, WA) 09/94
	(St. Louis, MO) 02/94
	(Las Vegas, NV) 05/94
URAR Update (Casper, WY)	01/94
	(Reno, NV) 12/93
1A2 Basic Valuation Procedures (Las Vegas, NV)	05/92
Course 207B, Income Valuation Appraising (Reno, NV)	Fall 1989
Truckee Meadows Community College (Reno, NV)	Spring 1989

**APPRAISAL COURSES AUDITED:**

Case Studies in Real Estate Valuation	1991
Cost Valuation of Small, Mixed-Use Properties	1988
Income Valuation of Small Mixed-Use Properties	
Sales Comparison Valuation of Small, Mixed-Use Properties	

**APPRAISAL COURSES SATISFACTORILY CHALLENGED:**

A1: Course I210 Residential Case Studies	(1993)
A1: Course 410 Standards of Professional Appraisal Practice	(1991)
A1: Course 420 Ethics of the Professional Appraisal Practice	(1991)
A1: Course 420 Ethics of the Professional Appraisal Practice	(1991)
SREA: Course 301 Special Applications of Real Estate Analysis	(1989)
SREA: Course 202 Applied Income Property Valuation	(1985)
SREA: Course 201 Principles of Income Property Appraising	(1984)
SREA: Course 101 An Introduction to Appraising Real Property	(1983)
SREA: Course 102 Applied Residential Property Valuation	(1983)

**Classes Taken Online**

Introduction to the Uniform Dataset (2 hours)	2019
USPAP Instructor Recertification Course 2018-2019 (4 hours)	2018
USPAP Instructor Recertification Course 2016-2017 (4 hours)	2016
USPAP Instructor Recertification Course 2014-2015 (4 hours)	2014

**Classes Attended**

Uniform Appraisal Standard For Federal Land Acquisition	2017
2018-2019 Instructors Recertification Course (USPAP)	2017
Architectural Styles and the UAD	2017
Constructing the Profession Report	2017
FHA SFR Appraising - Handbook 4000.1	2017
Comprehensive Square Foot Calculations	2017
2016-2017 USPAP Instructor Recertification Course	2015
Business Practice and Ethics Instructor Training	2015
Tahoe Litigation Conference	2014
Evaluating Residential Construction	2014
Appraisal Review General	2012
Uniform Appraisal Standards for Federal Land Acquisitions	(Phoenix, AZ) 12/17 & 18/09
Valuation of Easements and Other Partial Interests (Reno, NV)	12/04/09

General Market Analysis and Highest & Best Use (Las Vegas, NV)	08/31/09 – 09/03/09
Introduction to International Valuation Standards (Online)	08/01/31 – 08/31/09
Valuation of Green Residential Properties (Phoenix, AZ)	02/19/09
REO Appraisal: Appraisal of Residential Property Foreclosures (Las Vegas, NV)	10/11/08
Forecasting Review	10/10/08
AQB Awareness Training for Appraisal Institute Instructors (Online)	08/15/07
Committee CE Credit (Chapter Level)	12/31/09
AQB USPAP Instructor Recertification Course (Dedham, MA)	02/24/07
AQB USPAP Instructor Recertification Course (Tucson, AZ)	12/04/04
Water Rights in Nevada	2/01/03
Training & Development Conference	08/26/03
AQB USPAP Instructor Recertification (San Francisco, CA)	10/30/02
Appraisal Continuing Education	12/10/02
Property Flipping and Predatory Lending Seminar	10/17/01
2001 USPAP Update for Instructors & Regulators-CA (San Diego, CA)	12/09/00
Lake Tahoe Case Studies in Commercial Highest & Best Use (Sacramento, CA)	10/20/00
Supporting Sales Comparison Grid Adjustments for Residential Properties (Reno, NV)	09/29/00
Case Studies in Commercial Highest and Best Use (Reno, NV)	07/28/00
Tools For Teaching Excellence, Day 1	07/09/00
USPAP Update for Instructors and Regulators (Las Vegas, NV)	07/08/00
Tools For Teaching Excellence, Day 2	07/10/00
Residential Consulting	03/31/00
Residential Consulting	2000
FHA's Home buyer Protection Plan & the Appraisal Process Seminar	1991
Affordable Housing Valuation Seminar	1997
Alternative Residential Reporting Forms	1986
Business Valuation Part 1	1996
Understanding Limited Appraisals – General	1995
Data Confirmation & Verification Methods	1995
Mandatory Faculty Workshop	1995
Appraising 1- to 4-Family Income Properties	1995
Investment Techniques with the HP-17/19II Calculator	1994
Fair Lending and the Appraiser	1994
Mock Trial	1994
Electronic Spreadsheet Workshop	1994
Basic Argus Training (Spreadsheets)	1994
Investment Techniques with the HP-17/19II Calculator	1994

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FNMA URAR Update	1993
Maximizing the Value of an Appraisal Practice	1993
Litigation Valuation	1992
101 "Instructors Clinic	1990
Comprehensive Appraisal Review	1990
Meetings Attended	
Committee Credit – National	12/31/00

**FORMAL EDUCATION:**

University of Texas at Arlington (No Degree)	1974
Casper College (No Degree)	1973
Peacock Military Academy (High School)	1972





## Storey County Board of County Commissioners Agenda Action Report

**Meeting date:** December 15, 2020

**Estimate of time required:** 15 minutes

**Agenda:** Consent [ ] Regular agenda [ X ] Public hearing required [ ]

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1. **Title: FOR POSSIBLE ACTION;** (1) Appointment of Tony Wren as the appraiser to appraise the value of an easement across property located at 395 S. G Street in Virginia City, Nevada; (2) Consideration and possible acceptance of an appraisal of the easement in the amount of \$7,915.00 by Mr. Wren; (3) Authorize the county manager to make an offer to Virginia City Holdings LLC for the purchase of the easement by the County for the amount of the appraised value; and, (4) authorize the opening and consummation of the purchase of the easement by opening an escrow and complying with the terms of the escrow including obtaining of policy of title insurance, review of exceptions to title, accepting deed of conveyance and providing for deposit of purchase money into escrow.
2. **Recommended motion:** 1. I, Commissioner \_\_\_\_\_ move:
  - a. to appoint Tony Wren as an appraiser to appraise the value of a permanent access and maintenance easement across property located at 395 S. G street in Virginia City Nevada.
  - b. To accept the appraisal of that easement in the amount of \$7,915.00.
  - c. To authorize the county manager to make an offer to purchase that easement from Virginia City Holdings LLC in the amount of the appraised value.
  - d. To authorize the county manager to open an escrow for the purchase of the property and complying with the terms of the escrow including obtaining a policy of title insurance, reviewing exceptions to title, accepting deed of conveyance and providing for deposit of purchase money into escrow.
3. **Prepared by:** Keith Loomis
4. **Department:** District Attorney's Office **Telephone:** 847-0964
5. **Staff summary:** See Attached
6. **Supporting materials:** Appraisal documents, Oath of Appraiser.
7. **Fiscal impact:**

Funds Available: \_\_\_\_\_ Fund: \_\_\_\_\_ Comptroller

8. **Legal review required:**

  X   District Attorney

8. **Reviewed by:**

       Department Head  
       County Manager

Department Name:  
Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No.

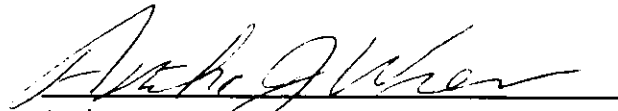
\_\_\_\_\_

### STAFF SUMMARY

In order for the County to purchase property, it must have the property proposed for purchase appraised by an appraiser selected as per NRS 244.2795. The appraiser must execute an oath to conduct the appraisal to the best of his ability. See NRS 244.275. In order to select an appraiser pursuant to NRS 244.2795, the County must enact an ordinance establishing a list of appraisers. That ordinance has been enacted. see ordinance 20-312 adopted October 20, 2020. In accordance with the NRS, that ordinance requires that qualified appraisers be placed on a list and then when an appraisal is required that the appraiser at the top of the list be submitted to the Board for possible approval to conduct an appraisal. Once an appraiser has conducted an appraisal, that person's name is supposed to be placed at the bottom of the list and the next appraiser in order is to be submitted to the Board for possible approval to conduct the next appraisal. In this case, requests were sent out to a number of appraisers asking them to submit qualifications to be included on the list. As of this time only Tony Wren has submitted qualifications to be included on the list. It is expected that others will ultimately be included on the list once further recruitment efforts have been made. In any event there are two parcels of property on G Street across which the County desires to obtain an easement for access and maintenance which provide access to the fairgrounds in Virginia City. Mr. Wren has been asked to appraise the value of the easement where it crosses the parcels at 386 and 395 S. G street. He has done so. The question before the Board is whether to accept the appraised values. The Board is not required to do so and can ask for a reappraisal if it chooses to do so. If the Board accepts the appraisals, then it is proposed to submit offers to purchase the easements across both of the parcels to Virginia City Holdings LLC, the owner of the parcels in the amount of the appraised values. If the offer is accepted then it is anticipated that an escrow will be opened to obtain title insurance and to pay the purchase price and receive the easement deeds.

APPRAISER'S OATH

I, Anthony J. Wren, do solemnly swear that I will make a true appraisalment of an interest in properties located at 386 S. G Street and 395 S. G Street in Virginia City, Nevada to the best of my knowledge and ability.

  
Anthony J. Wren, MAI, SRA

Subscribed and sworn to before me this 3rd day of December 2020.



  
Public Notary

---

An Appraisal of  
395 S. "G" Street  
Virginia City, Nevada 89440



Prepared for  
Austin Osborne, PHR, SHRM-CP  
Storey County Manager  
26 South "B" Street  
P.O. Box 176  
Virginia City, NV 89440

SUBMITTED BY  
ANTHONY J. WREN, MAI, SRA  
CERTIFIED GENERAL APPRAISER #A.0000090-CG  
P.O. BOX 20867  
RENO, NEVADA 89515

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**AN APPRAISAL OF  
395 S. "G" STREET  
VIRGINIA CITY, NEVADA 89440  
APN 001-134-01**

**OWNED BY  
VIRGINIA CITY HOLDINGS LLC**

**PREPARED FOR  
AUSTIN OSBORNE, PHR, SHRM-CP  
STOREY COUNTY MANAGER  
26 SOUTH "B" STREET  
P.O. BOX 176  
VIRGINIA CITY, NV 89440**

**FOR THE PURPOSE OF ESTIMATING  
THE VALUE OF A PERMANENT FOR AN  
ACCESS AND MAINTENANCE EASEMENT  
CONTAINING 3,166± SF**

**ESTIMATING MARKET VALUE  
AS OF  
NOVEMBER 25, 2020**

**DATE OF REPORT  
NOVEMBER 30, 2020**

**SUBMITTED BY  
ANTHONY J. WREN, MAI, SRA  
CERTIFIED GENERAL APPRAISER #A.0000090-CG  
P.O. BOX 20867  
RENO, NEVADA 89515**

ANTHONY J. WREN AND ASSOCIATES

P.O. BOX 20867  
RENO, NEVADA 89515  
(775) 329-4221

TONY WREN, MAI, SRA  
CERTIFIED GENERAL APPRAISER

SUSAN WREN  
CERTIFIED RESIDENTIAL APPRAISER

November 30, 2020

Austin Osborne, PHR, SHRM-CP,  
Storey County Manager  
26 South "B" Street  
P.O. Box 176  
Virginia City, NV 89440

RE: APN 001-134-01  
395 S. "G" Street, Virginia City, NV 89440  
Owned by Virginia City Holdings LLC

Dear Mr. Osborne:

I have made an analysis of the above-referred property which is more specifically described in this report. The purpose of my appraisal is to estimate the market value of the property and make a recommendation of compensation for the acquisition of one permanent access and maintenance easement. The permanent easement is located in the north portion of APN 001-134-01 and contains 3,166± sf. The function of this report is for the purchase of a permanent access and maintenance easement by Storey County. The appraisal will not be used in connection with any loan application or for any lending purposes. Any other utilization of this report without the prior written consent of the signer of this report is prohibited.

The accompanying appraisal report is being prepared in conformance with this appraiser's understanding of the current appraisal standards and is intended to fully comply with the current Standards of Professional Appraisal Practice as adopted by the Appraisal Standards Board of the Appraisal Foundation, as well as the Supplemental Requirements of the Appraisal Institute.

The appraiser attests that he has the knowledge and experience to complete this assignment and has appraised this type of property before.

I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report, within a three-year period immediately preceding acceptance of this assignment.

The report is intended to conform with Section 2-2(a) of the Uniform Standards of Professional Appraisal Practice and is considered to be an appraisal report.

Real Estate Appraiser & Consultant

After analyzing the current market data, a marketing period to sell the property is considered to be between 12 and 24 months. This is based upon adequate exposure to the open market as well as competitive pricing.

The following report provides a summary physical description of the subject and a summary review of the pertinent data analyzed in forming the estimate of value for the subject property. Based on the examination and study made, I have formed the opinion that as of November 25, 2020, the effective date of valuation, the estimated market value is:

**ONE HUNDRED FORTY SIX THOUSAND DOLLARS**  
**(\$146,000)**

**PERMANENT EASEMENT FOR ACCESS AND MAINTENANCE**  
**SEVEN THOUSAND NINE HUNDRED AND FIFTEEN DOLLAR**  
**(\$7,915)**

Respectfully Submitted,



Anthony J. Wren, MAI, SRA  
Certified General Appraiser #A.0000090-CG

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**SUMMARY OF IMPORTANT FACTS AND CONCLUSIONS**

**Address:** 395 S. "G" Street, Virginia City, Storey County, Nevada  
89440

**Location:** The subject property is located on the east side of South  
G Street between Silver Street and Flowery Street

**Owner of Record:** Virginia City Holdings LLC

**Legal Description:** Lots 6-10, Block 179, Range G

**Assessor's Parcel No.:** APN 001-134-01

**Zoning:** I-1 (Light Industrial)

**Highest and Best Use:** Industrial

**Present Use:** Industrial

**Gross Building Area:** None

**Land Area:** 1.34± acres or 58,370.40± sf

**Effective Date  
of Valuation:** November 25, 2020

**Date of Report:** November 30, 2020

**Final Value Conclusions:**

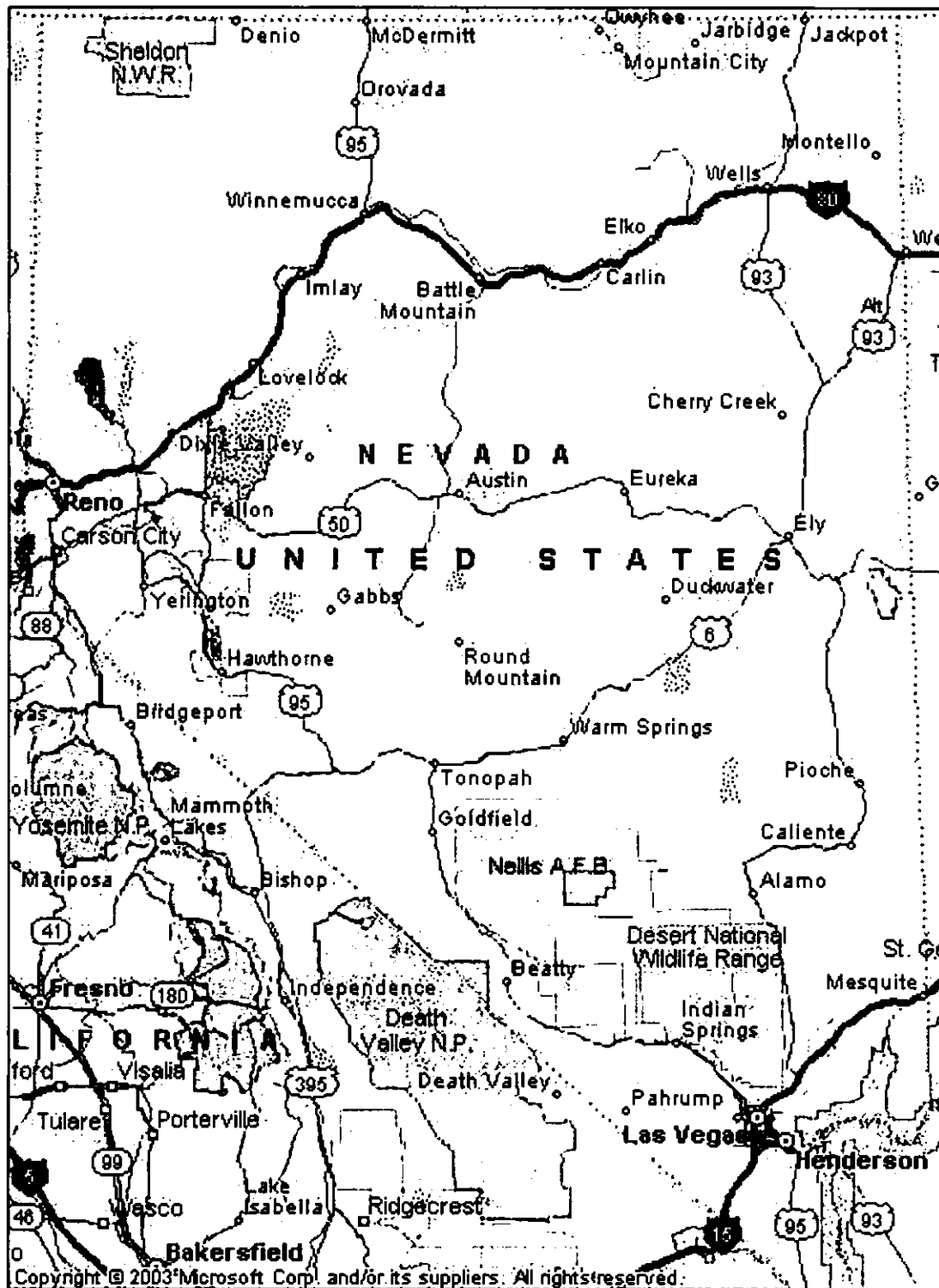
Cost Approach	N/A
Income Approach	N/A
Direct Sales Comparison Approach	\$146,000
Permanent Easement for access and maintenance	\$7,915



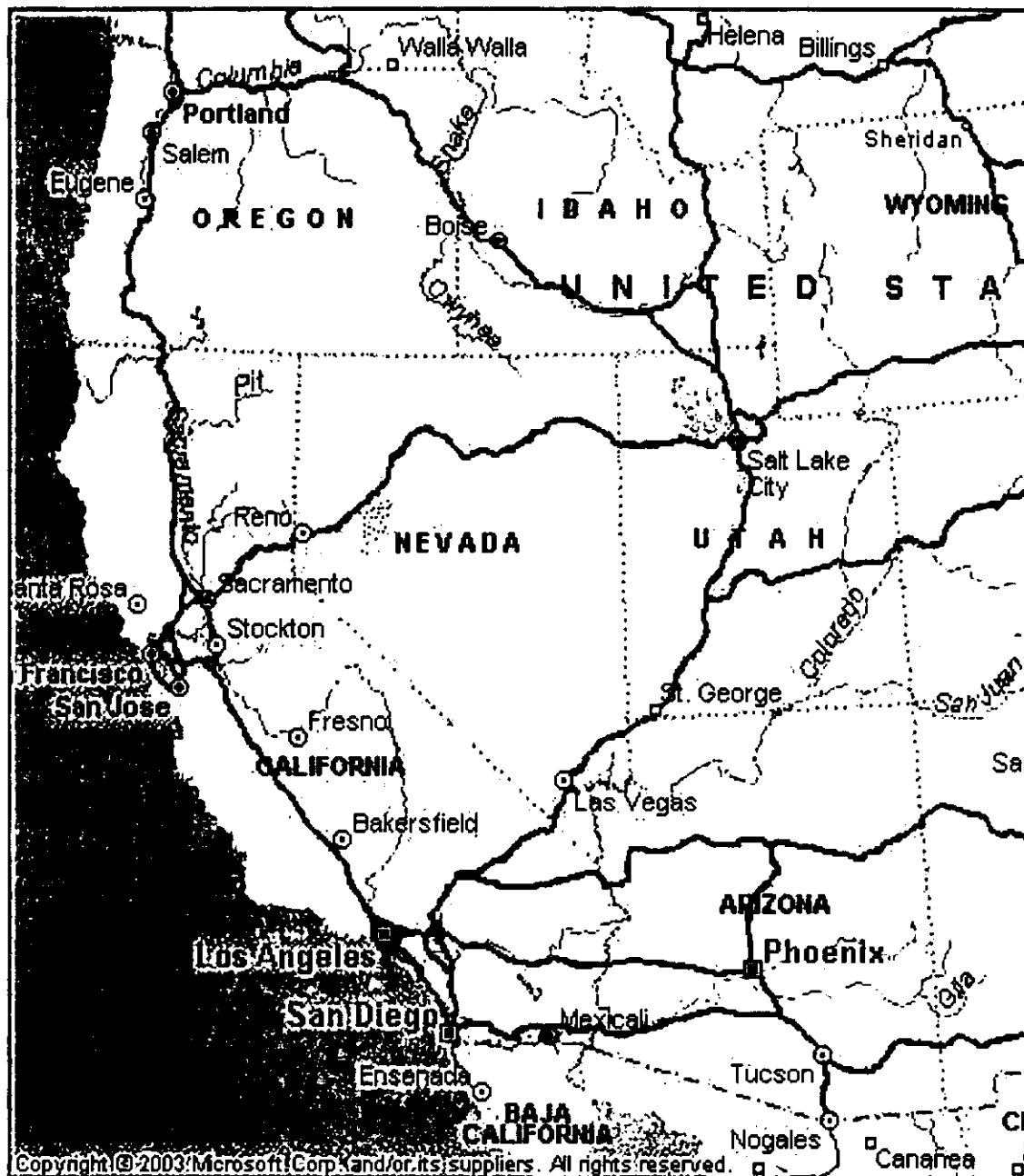
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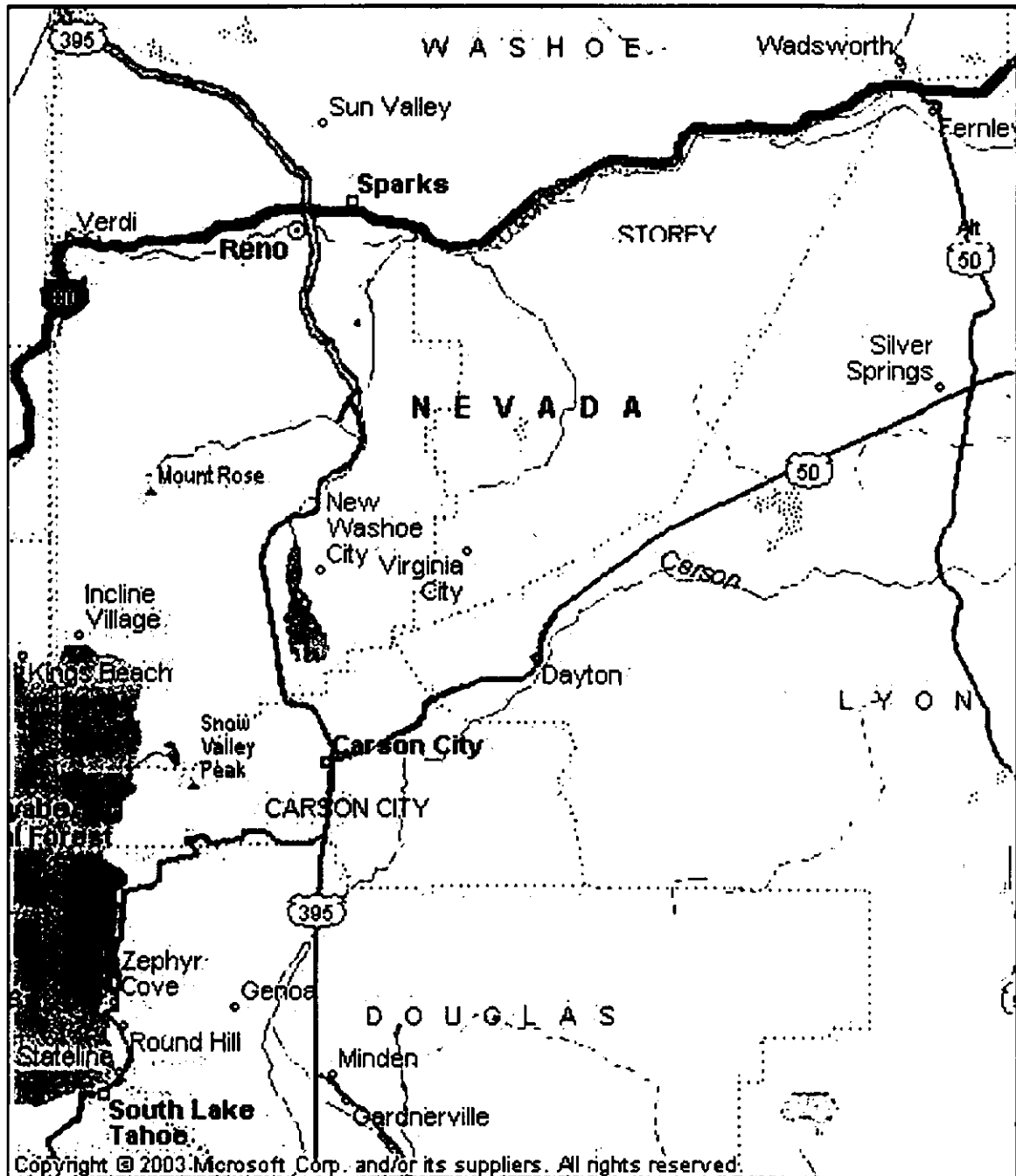
## STATE MAP



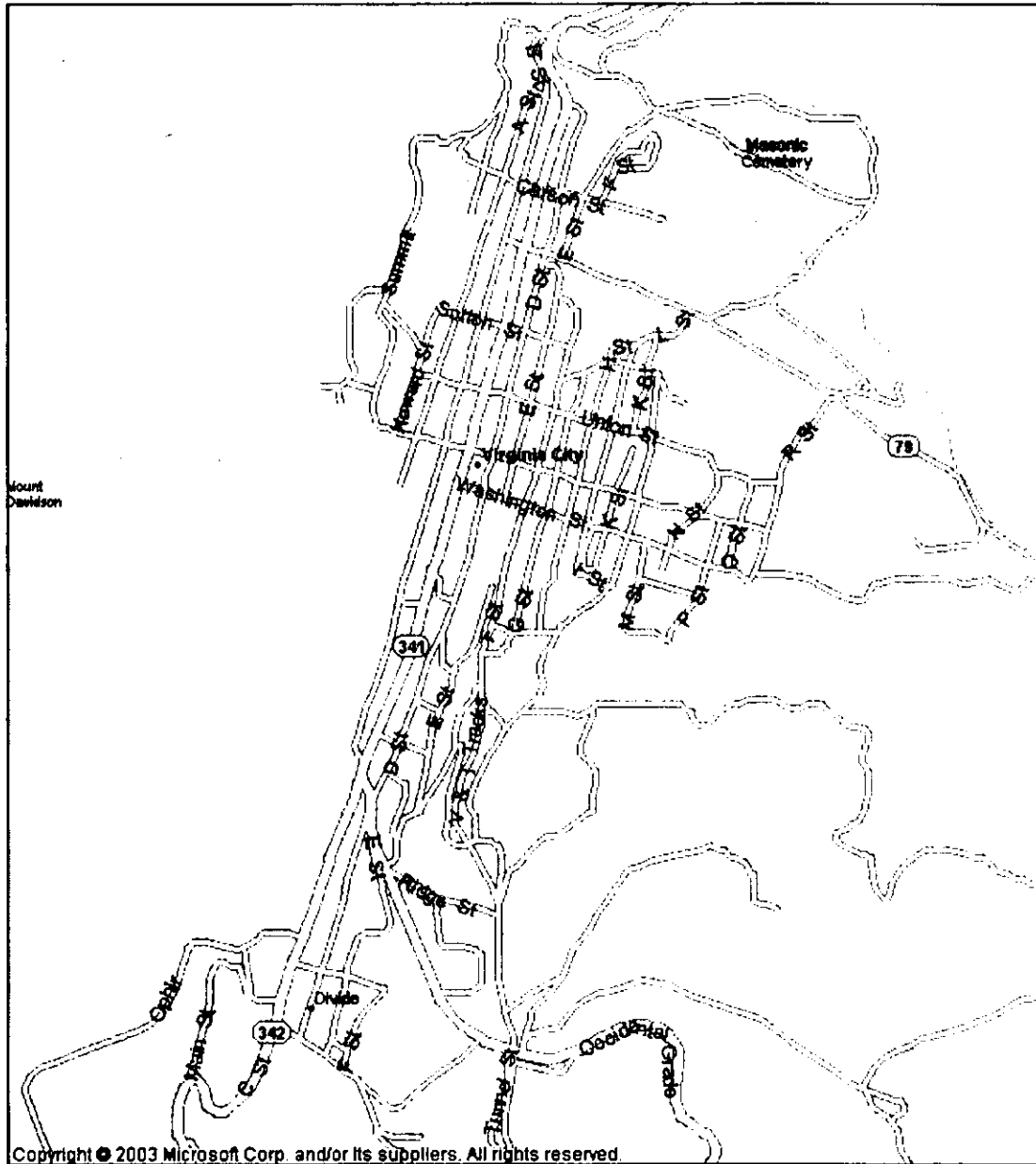
## REGIONAL MAP



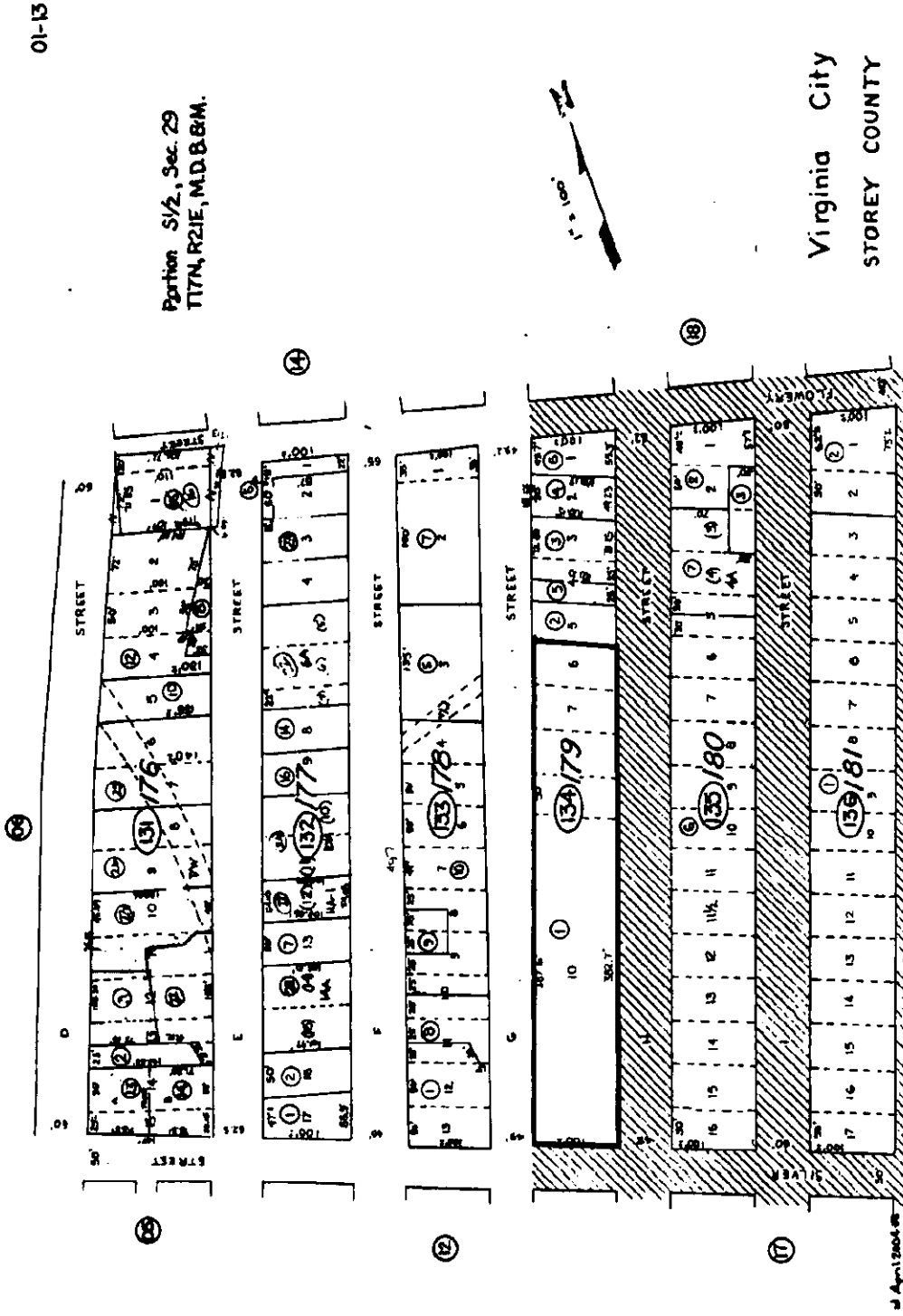
## AREA MAP



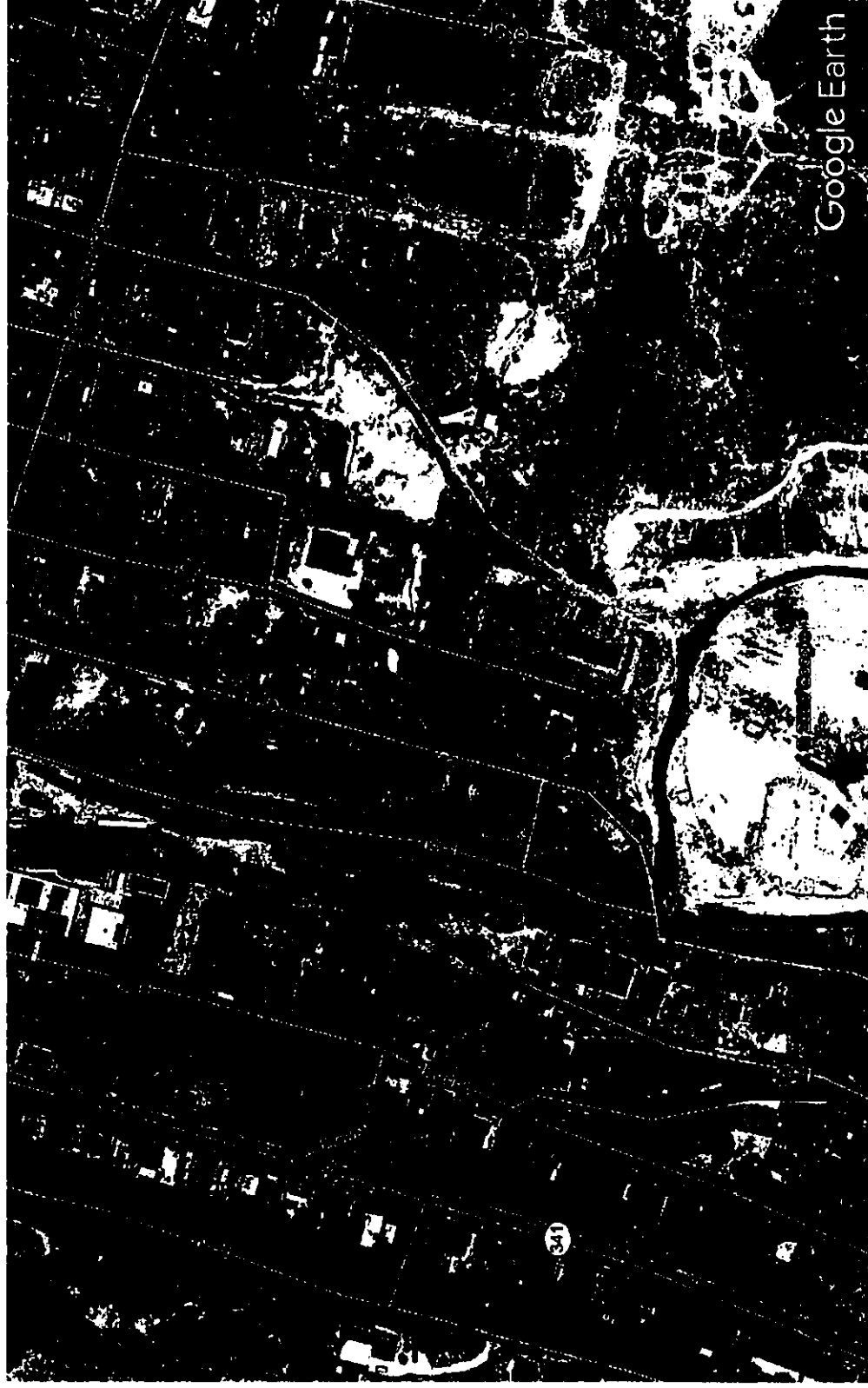
## VIRGINIA CITY MAP



# ASSESSORS PARCEL MAP



AERIAL MAP

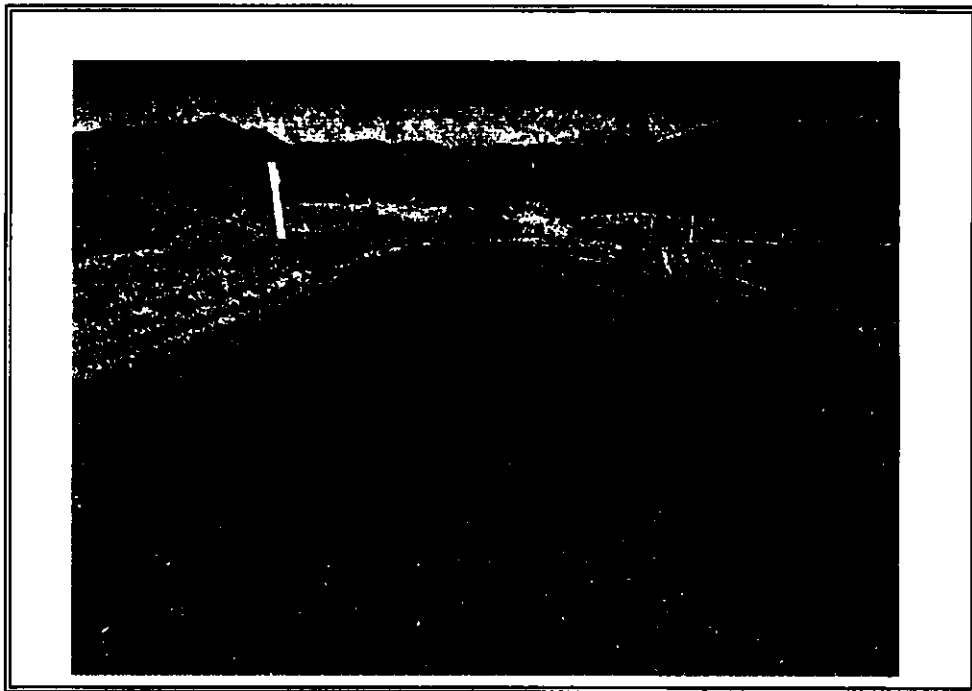


AERIAL MAP

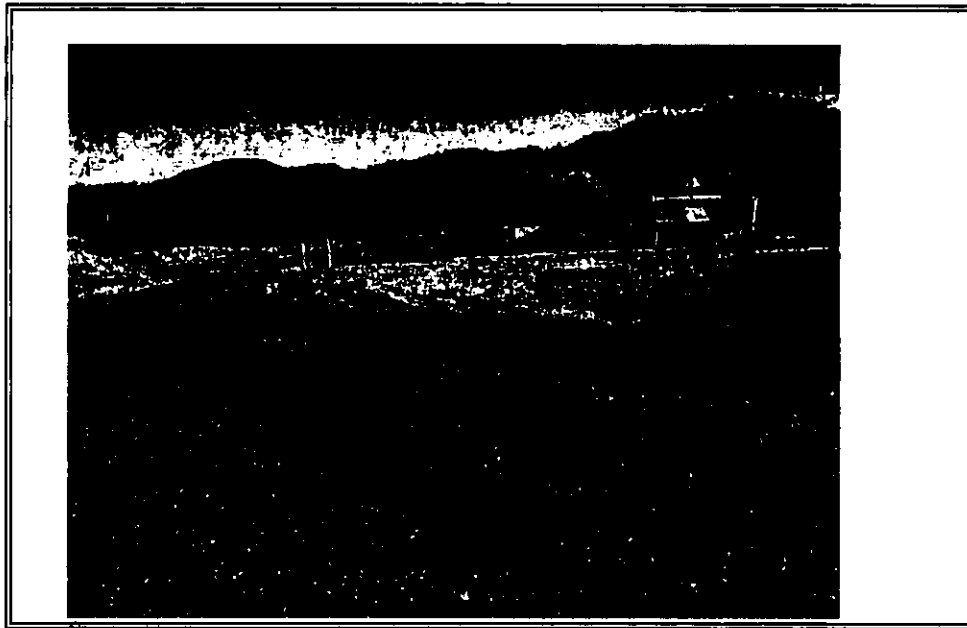




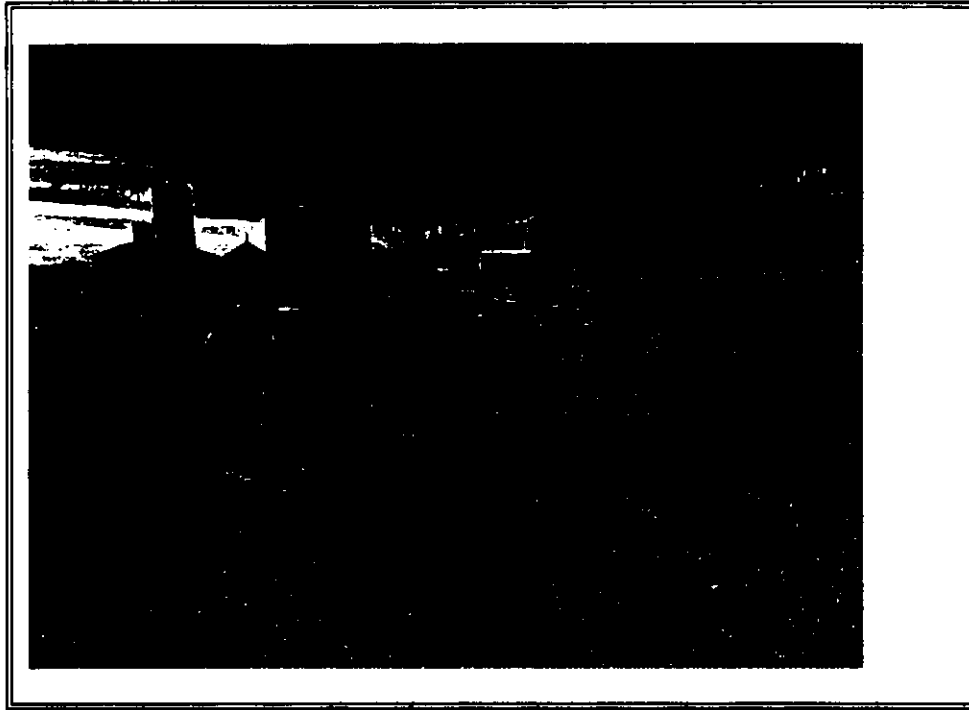
SUBJECT PHOTOGRAPHS



SUBJECT PHOTOGRAPHS



SUBJECT PHOTOGRAPHS



## **ASSUMPTIONS AND LIMITING CONDITIONS**

The acceptance of this assignment and the completion of the report submitted herewith are contingent upon the following assumptions limiting conditions:

### **LIMITS OF LIABILITY:**

The liability of Anthony J. Wren, MAI is limited to the client only and to the fee actually received by the appraisal firm. There is no accountability, obligation, or liability to any third party. If the report is disseminated to anyone other than the client, the client shall make such party or parties aware of all limiting conditions and assumptions affecting the assignment. The appraiser is not in any way to be responsible for any costs incurred to discover or correct any physical, financial and/or legal deficiencies of any type present in the subject property.

### **COPIES, PUBLICATION, DISTRIBUTION AND USE OF REPORT:**

Possession of this report or any copy thereof does not carry with it the right of publication, nor may it be used for any purpose or any function other than its intended use, as stated in the body of the report. The fee represents compensation only for the analytical services provided by the appraiser. The report remains the property of the appraiser, though it may be used by the client in accordance with these assumptions and limiting conditions. The By-Laws and Regulations of the Appraisal Institute require each Member to control the use and distribution of each report signed by such Member. Except as hereinafter provided, the client may distribute copies of this report in its entirety to such third parties as he may select. However, selected portions of this report shall not be given to third parties without the prior written consent of the appraiser. Neither all nor any part of this report shall be disseminated to the general public by use of advertising media, public relations media, news media, sales media, or any other media for public communication without the prior written consent of the appraisal firm.

This report is to be used only in its entirety and no part is to be used without the whole report. All conclusions and opinions concerning the analysis as set forth in the report were prepared by the appraiser(s) whose signature(s) appears on the report, unless it is indicated that one or more of the appraisers was acting as "Review Appraiser." No change of any item in the report shall be made by anyone other than the appraiser. The appraiser shall bear no responsibility for any unauthorized changes.

### **CONFIDENTIALITY:**

Except as provided for subsequently, the appraiser may not divulge the analyses, opinions or conclusions developed in the assignment, nor may he give a copy of the report to anyone other than the client or his designee as specified in writing. However, this condition does not apply to any requests made by the Appraisal Institute or the State of Nevada for purposes of confidential ethics enforcement. Also, this condition does not apply to any order or request issued by a court of law or any other body with the power of subpoena. The appraiser may be requested to submit copies of work to bona fide financial institutions in order to be approved to complete appraisal or consultation work for their institution. When requested, the appraiser will contact the client to obtain release to disseminate copies of the report to requesting institutions. Requests for dissemination will be controlled by the client; however, approval to disseminate the report will not be unreasonably withheld. Any reports disseminated to requesting financial institutions would be edited to remove specific references to the subject property's name, location and owner. Additionally, any specific reference to the client will also be deleted.

**INFORMATION SUPPLIED BY OTHERS:**

Information (including projections of income and expenses) provided by informed local sources, such as government agencies, financial institutions, Realtors, buyers, sellers, property owners, bookkeepers, accountants, attorneys, and others is assumed to be true, correct and reliable. No responsibility for the accuracy of such information is assumed by the appraiser. The appraiser is not liable for any information or the work product provided by subcontractors. The comparable data relied upon in this report has been confirmed with one or more parties familiar with the transaction or from affidavit or other sources thought reasonable. In some instances, an impractical and uneconomic expenditure of time would be required in attempting to furnish absolutely unimpeachable verification. The value conclusions set forth in the appraisal report are subject to the accuracy of said data. It is suggested that the client consider independent verification as a prerequisite to any transaction involving a sale, a lease or any other commitment of funds with respect to the subject property.

**TESTIMONY, CONSULTATION, COMPLETION OF CONTRACT FOR APPRAISAL SERVICE:**

The contract for each appraisal, consultation or analytical service is fulfilled and the total fee is payable upon completion of the report. The appraiser or anyone assisting in the preparation of the report will not be asked or required to give testimony in court or in any other hearing as a result of having prepared the report, either in full or in part, except under separate and special arrangements at an additional fee. If testimony or a deposition is required because of any subpoena, the client shall be responsible for any additional time, fees and charges, regardless of the issuing party. Neither the appraiser nor anyone assisting in the preparation of the report is required to engage in post assignment consultation with the client or other third parties, except under a separate and special arrangement and at an additional fee.

**EXHIBITS AND PHYSICAL DESCRIPTIONS:**

It is assumed that the improvements and the utilization of the land are within the boundaries of the property lines of the property described in the report and that there is no encroachment or trespass unless noted otherwise within the report. No survey of the property has been made by the appraiser and no responsibility is assumed in connection with such matters. Any maps, plats, or drawings reproduced and included in the report are there to assist the reader in visualizing the property and are not necessarily drawn to scale. The reliability of the information contained on any such map or drawing is assumed accurate by the appraiser and is not guaranteed to be correct.

**TITLE, LEGAL DESCRIPTIONS, AND OTHER LEGAL MATTERS:**

No responsibility is assumed by the appraiser for matters legal in character or nature. No opinion is rendered as to the status of title to any property. The title is presumed to be good and merchantable. The property is analyzed as if free and clear, unless otherwise stated in the report. The legal description, as furnished by the client, his designee or as derived by the appraiser, is assumed to be correct as reported. The report is not to be construed as giving advice concerning liens, title status, or legal marketability of the subject property.

**ENGINEERING, STRUCTURAL, MECHANICAL, ARCHITECTURAL CONDITIONS:**

This report should not be construed as a report on the physical items that are a part of any property described in the report. Although the report may contain

information about these physical items (including their adequacy and/or condition), it should be clearly understood that this information is only to be used as a general guide for property analysis and not as a complete or detailed report on these physical items. The appraiser is not a construction, engineering, or architectural expert, and any opinion given on these matters in this report should be considered tentative in nature and is subject to modification upon receipt of additional information from appropriate experts. The client is advised to seek appropriate expert opinion before committing any funds to the property described in the report.

Any statement in the report regarding the observed condition of the foundation, roof, exterior walls, interior walls, floors, heating system, plumbing, insulation, electrical service, all mechanicals, and all matters relating to construction is based on a casual inspection only. Unless otherwise noted in the report, no detailed inspection was made. For instance, the appraiser is not an expert on heating systems and no attempt was made to inspect the interior of the furnace. The structures were not investigated for building code violations and it is assumed that all buildings meet the applicable building code requirements unless stated otherwise in the report.

Such items as conditions behind walls, above ceilings, behind locked doors, under the floor, or under the ground are not exposed to casual view and, therefore, were not inspected, unless specifically so stated in the appraisal. The existence of insulation, if any is mentioned, was discovered through conversations with others and/or circumstantial evidence. Since it is not exposed to view, the accuracy of any statements regarding insulation cannot be guaranteed.

Because no detailed inspection was made, and because such knowledge goes beyond the scope of this analysis, any comments on observed conditions given in this appraisal report should not be taken as a guarantee that a problem does or does not exist. Specifically, no guarantee is given as to the adequacy or condition of the foundation, roof, exterior walls, interior walls, floors, heating systems, air conditioning systems, plumbing, electrical service, insulation, or any other detailed construction matters. If any interested party is concerned about the existence, condition, or adequacy of any particular item, it is strongly suggested that a mechanical and/or structural inspection be made by a qualified and licensed contractor, a civil or structural engineer, an architect or other experts.

This analysis is based on the assumption that there are no apparent or unapparent conditions on the property site or improvements, other than those stated in the report, which would materially alter the value of the subject. No responsibility is assumed for any such conditions or for any expertise or engineering to discover them. All mechanical components are assumed to be in operable condition and standard for the properties of the subject type. Conditions of heating, cooling, ventilating, electrical and plumbing equipment are considered to be commensurate with the condition of the balance of the improvements unless otherwise stated. No judgment is made in the analysis as to the adequacy of insulation, the type of insulation, or the energy efficiency of the improvements or equipment which is assumed to be standard for the subject's age, type and condition.

#### **AMERICANS WITH DISABILITIES ACT:**

The Americans With Disabilities Act became effective on January 26, 1992. Unless otherwise noted in this report, I have not made a specific compliance survey or analysis of this property to determine whether or not it is conformance with the various detailed requirements of the ADA. It is possible that a compliance survey of the property, together with a detailed analysis of the requirements of the ADA, would reveal that the property is not in compliance with one or more requirements of the Act. If so, this fact could have a negative effect on the value of the property as derived in the attached report. Since I have no direct evidence relating to this issue,

and since I am not an expert at identifying whether a property complies or does not comply with the ADA, unless otherwise stated in the report, I did not consider possible non-compliance with the requirements of ADA in estimating the value of the property. Before committing funds to any property, it is strongly advised that appropriate experts be employed to ascertain whether the existing improvements, if any, comply with the ADA. Should the improvements be found to not comply with the ADA, a reappraisal at an additional cost may be necessary to estimate the effects of such circumstances.

#### **TOXIC MATERIALS AND HAZARDS:**

Unless otherwise stated in the report, no attempt has been made to identify or report any toxic materials and/or conditions such as asbestos, urea-formaldehyde foam insulation, or soils or ground water contamination on any land or improvements described in the report. Before committing funds to any property, it is strongly advised that appropriate experts be employed to inspect both land and improvements for the existence of such toxic materials and/or conditions. If any toxic materials and/or conditions are present on the property, the value of the property may be adversely affected and a reanalysis at an additional cost may be necessary to estimate the effects of such circumstances.

#### **SOILS, SUB-SOILS, AND POTENTIAL HAZARDS:**

It is assumed that there are no hidden or unapparent conditions of the soils or sub-soils which would render the subject property more or less valuable than reported in the appraisal. No engineering or percolation tests were made and no liability is assumed for soil conditions. Unless otherwise noted, sub-surface rights (minerals and oil) were not considered in completing this analysis. Unless otherwise noted, the land and the soil in the area being analyzed appeared to be firm, but no investigation has been made to determine whether or not any detrimental sub-soil conditions exist. The appraiser is not liable for any problems arising from soil conditions. Therefore, it is strongly advised that, before any funds are committed to a property, the advice of appropriate experts be sought.

If the appraiser has not been supplied with a termite inspection report, survey or occupancy permit, no responsibility is assumed and no representation is made for any costs associated with obtaining same or for any deficiencies discovered before or after they are obtained.

The appraiser assumes no responsibility for any costs or for any consequences arising from the need or lack of need for flood hazard insurance. An Agent for the Federal Flood Insurance Program should be contacted to determine the actual need for flood hazard insurance.

#### **LEGALITY OF USE:**

This analysis assumes that there is full compliance with all applicable federal, state and local environmental regulations and laws, unless non-compliance is stated, defined and considered in the report. It is assumed that all applicable zoning and use regulations and restrictions have been complied with, unless a non-conformity has been stated, defined and considered in the analysis. It is assumed that all required licenses, consents, or other legislative or administrative authority from any local, state or national government, private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in this report is based.

**INTRODUCTION**

**Client** Austin Osborne, PHR, SHRM-CP,  
Storey County Manager  
26 South "B" Street  
P.O. Box 176  
Virginia City, Nevada 89440

**Appraiser** Anthony J. Wren, MAI, SRA  
Nevada Certified General License # A.0000090-CG  
Anthony J. Wren & Associates  
3500 Lakeside Court, Suite 208  
Reno, Nevada 89509

**Subject** Assessor's Parcel Number 001-134-01  
395 S. "G" Street  
Virginia City, NV 89440

**Intended Use/Users of the Report**

It is the appraiser's understanding that the user of the report will be Austin Osborne, PHR, SHRM-CP, Storey County Manager, Storey County for the purchase of a permanent access and maintenance easement across the subject property.

**Identification of the Appraisal Problem**

It is the appraiser's understanding that the intended use of this report is for the for the purchase of a permanent access and maintenance easement across the subject property by Storey County.

**Purpose of the Appraisal**

The purpose of this appraisal is to estimate a supportable "as is" estimate of market value, as of November 25, 2020

<b>Interest Appraised</b>	Fee Simple
<b>Effective Date of Value</b>	November 25, 2020
<b>Date of Report</b>	November 30, 2020

**Appraisal Development and Reporting Process (Scope)**

This is an appraisal report. The report is intended to conform with Section 2-2(a) of the Uniform Standards of Professional Appraisal Practice.

In the course of conducting this appraisal, I undertook the following activities: I had James Martin a Nevada Certified appraiser inspect the property and take pictures of the site and Easement area and report that information to me.



- a) Performed a virtual inspection of the subject and its neighborhood;
- b) Researched the subject's current physical and legal condition, as well as its background and history;
- c) Examined the market area to determine the existing inventory, demand, and marketability of properties similar to the subject;
- d) Researched and investigated relative market data including recent sales, leases, and other transactions.
- e) Investigated and analyzed the past sales history of the subject.
- f) Prepared the following appraisal report.

**Standard Assumptions and Limiting Conditions**

This appraisal was prepared subject to a standard set of assumptions and limiting conditions which are typical for the appraisal industry. These assumptions and limiting conditions are provided in detail at the end of this report.

**Extraordinary Assumptions**                      None

**Hypothetical Conditions**                      None

**DEFINITION OF MARKET VALUE**

"Market Value" means the most probable price which a property should bring in a competitive and open market under all conditions requisite of a fair sale, the buyer and seller each acting prudently and knowledgeably and assuming the price is not affected by undue stimulus, whereby the sale is consummated on a specified date and the title to the property is passed from the seller to the buyer under the following conditions:

- a.            The buyer and seller are typically motivated,
- b.            The buyer and seller are well informed or advised and acting in what they consider to be their best interests,
- c.            A reasonable time is allowed to expose the property for sale on the open market,

- d. Payment is made with United States dollars in cash or in terms of financial arrangements comparable thereto, and
- e. The sale price represents the normal consideration for the property and is unaffected by special or creative financing or sales concessions granted by any person associated with the sale."<sup>1</sup>

### **CLIENT**

The client of this report is Austin Osborne, PHR, SHRM-CP, Storey County Manager, Storey County, Nevada.

### **LEGAL DESCRIPTION**

According to public records and that certain Quit Claim Deed recorded on July 25, 2007, with Document Number 107235, the subject property is legally described as follows:

All that certain real property situate in the County of Storey, State of Nevada, described as follows:

Lot 6-10, Block 179, Range G, as the same appear according to the plat of Virginia City, Nevada, filed in the office of the County Recorder of Storey County Nevada.

### **PROPERTY RIGHTS APPRAISED**

The subject property is appraised as a fee simple estate. A fee simple estate is defined as an absolute ownership unencumbered by any other interest or estate, subject only to the four powers of government.

### **OWNER OF RECORD**

According to public records, and the last Quit Claim Deed recorded on the subject property on July 25, 2007 and recorded with Document No. 107235, indicated the current owner of the subject property is Virginia City Holdings LLC.

### **LAND AREA**

The land area contains 1.34± acres or 58,370.40± sf. The reader is referred to various maps throughout this report which depict the subject property.

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<sup>1</sup> Assembly Bill AB #80, effective June 18, 1993

## TOPOGRAPHY

The subject site is slightly above grade and is essentially level.

## ACCESS

The subject property has access via G Street and H Street in Virginia City. Access is considered to be both typical and adequate.

## ZONING

### Chapter 17.36

### I-1 LIGHT INDUSTRIAL ZONE

#### Sections:

- |           |  |
|-----------|--|
| 17.36.010 | Applicability.   |
| 17.36.015 | Purpose and intent.  |
| 17.36.020 | Permitted uses.  |
| 17.36.030 | Uses subject to permit.  |
| 17.36.040 | Minimum parcel area.   |
| 17.36.050 | Setbacks.  |
| 17.36.060 | Loading zone.  |
| 17.36.070 | Building height.   |
|           |  |
| 17.36.010 | Applicability.   |
|           | The I-1 light industrial zone shall be governed by the provisions as set forth in this chapter.  |
|           |  |
| 17.36.015 | Purpose and intent.  |
|           | The I-1 light industrial zone is intended to provide areas for the development and operation of industrial uses which do not create or cause fumes, odor, smoke, gas, noise or vibrations which are or may be detrimental to other properties in the neighborhood. |
|           |  |
| 17.36.020 | Permitted uses.  |
|           | The following uses are permitted in the I-1 light industrial zone:   |
| A.        | Ten percent of the total area in the light industrial zone as designated in the Storey County master plan may be utilized for commercial use. A site plan must be approved by the Storey County building and planning department.                                  |

- No special use permits shall be required of commercial uses, but Chapter 17.28 shall apply to commercial uses in an I-1 light industrial zone;
- B. Storage warehouses for industrial, agricultural, commercial or other products;
  - C. Automobile paint shops and body repair shops;
  - D. Mini-warehouses and storage facilities for rent including recreational vehicle storage;
  - E. Wholesale businesses and distributing operations;
  - F. Welding shops;
  - G. Warehouses and warehouse complexes;
  - H. Limited manufacturing and assembly uses, such as electronic parts and equipment, when conducted solely within an enclosed building;
  - I. Car washes using production line methods such as a chain conveyor, blower, steam cleaning device or other mechanical devices;
  - J. Casinos and gaming establishments where more than fifteen slots or video machines are located and where other forms of gambling may take place such as poker, craps, blackjack, sports book and other similar activities;
  - K. Heavy equipment sales and service;
  - L. Truck sales and services;
  - M. Truck refueling facilities;
  - N. Commercial offices and financial institutions, such as real estate, medical and dental, banks, accountants, insurance, employment agencies, consulting firms, manufacturer representatives, newspapers, secretarial services, credit unions, associations and other similar office uses and activities;
  - O. Public facilities and uses, such as ambulance services, libraries, governmental offices, parking lots and structures, medical clinics, museums, post offices, telephone exchanges, utility company offices, and other similar public facilities and uses and activities;

- P. Ten percent of the total industrial building improvements may be used for commercial sales to the general public.
- 17.36.030 Uses subject to permit.
- The following additional uses may be permitted subject to securing a special use permit as provided for in Chapter 17.62 of this title:
- A. Casinos and gaming establishments over five thousand square feet where more than fifteen slots or video machines are located and where other forms of gambling may take place such as poker, raps, blackjack, sports book and other similar activities;
  - B. Watchman's dwelling, permanent or temporary;
  - C. Buildings and structures constructed for uses listed in Sections 17.36.020 and 17.36.030 of this chapter that will exceed seventy-five feet in height or six stories;
  - D. Kennels for the maintenance, raising, breeding, or Care taking of four or more dogs over twelve weeks old;
  - E. Agricultural product processing;
  - F. Recycling centers.
- 17.36.040 Minimum parcel area.
- One acre, except commercial uses in a light industrial zone area for which there is a fifteen thousand square foot minimum per parcel.
- 17.36.010 Setbacks.
- No building shall be located closer than twenty feet to any property line.
- 17.36.010 Loading zone.
- Loading area shall have adequate room. All truck parking and docking areas shall be so designed that county streets shall not be impacted by the operation of the business.
- 17.36.010 Building height.

No building shall have a height greater than six stories or seventy-five feet, not including silos, stacks or antennas. A special use permit will be required if the facility exceeds these limits.

The subject property is considered to be currently compliant with its zoning.

### **THREE-YEAR SALES HISTORY**

The subject property has not changed hands within the last three years. The property was purchase by Virginia City Holdings LLC on July 25, 2007 from Virginia City Ventures Inc. for \$229,923 including several other parcels of land. This was via a Quit Claim Deed, and not considered to be an arms length transaction.

### **CURRENT LISTING INFORMATION ON THE SUBJECT PROPERTY**

According to public records, the property is not currently listed for sale, nor has been listed for sale in the immediate past.

**TAX DATA**

The 2020/2021 taxes on the subject property were \$945.32.

As is discussed in the *Area Analysis* of this report, the Virginia City area and the State of Nevada have a very favorable tax rate. There are no apparent or anticipated increases in taxes in the foreseeable future, nor are there any anticipated assessments that would affect the subject property. The taxes for the subject property are typical for the area and do not appear to have any positive or negative effect on the overall value of the subject improvements. Taxes on the improvements are considered to be typical for the area and again, do not appear to have an overall effect on valuation. The following chart sets forth the summary of tax data for the subject property.

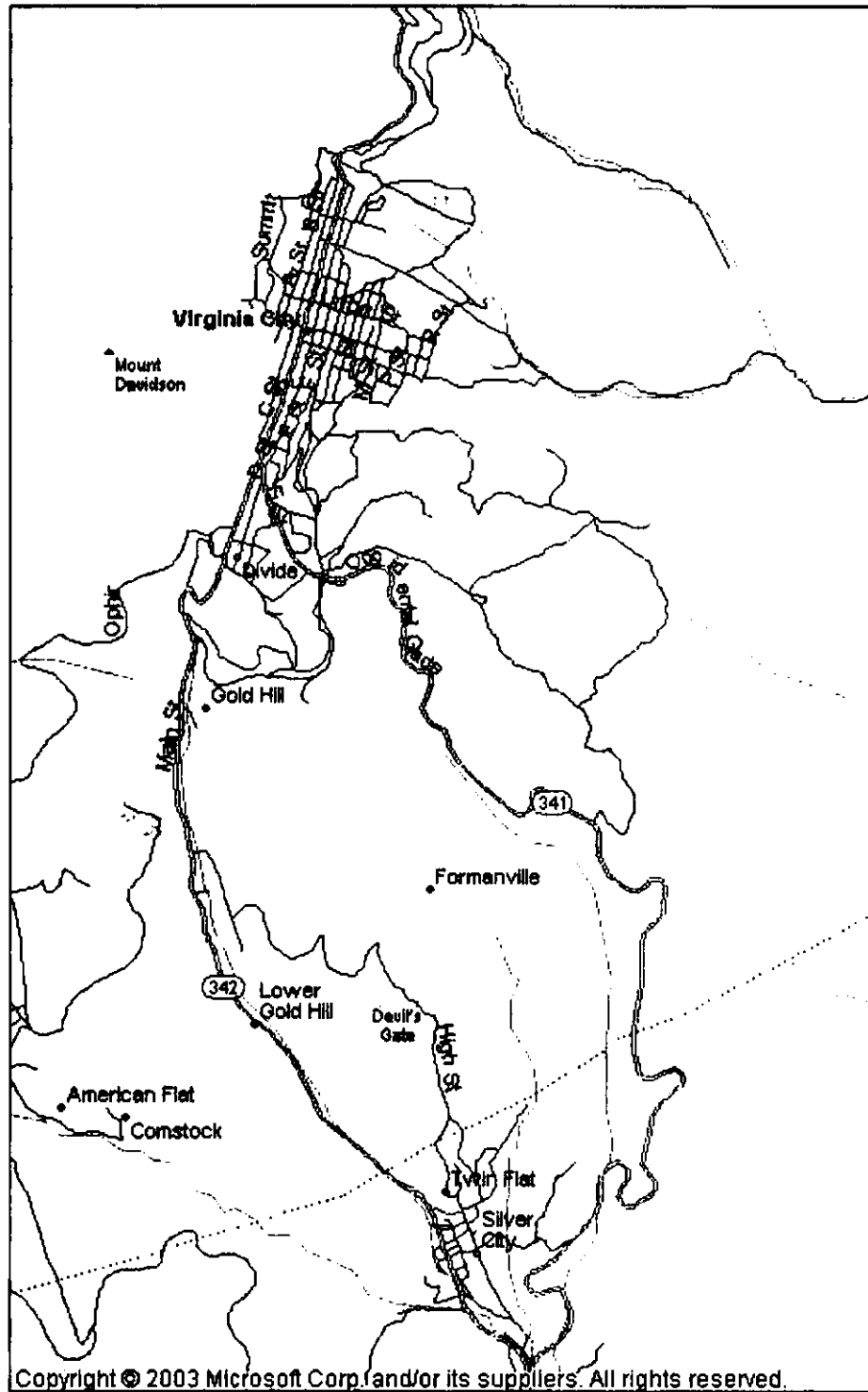
**SUMMARY OF TAX DATA**

<b>APN</b>	<b>Assessed Value</b>		<b>Total Assessed Value</b>	<b>2020-2021 Taxes</b>	<b>Taxable Value</b>
	Land	Improvements			
001-134-01	\$6,562	\$20,754	\$27,316	\$945.32	\$78,046

**SPECIAL ASSESSMENTS**

The appraiser has contacted the Storey County Treasurer's Office to determine if there are any special assessments against the subject property. As of the date of inspection, November 25, 2020, a representative with the Treasurer's Office indicated to this appraiser that there are no current special assessments for the subject parcel.

## AREA MAP





### **AREA/NEIGHBORHOOD DESCRIPTION**

The subject property is located in the historic mining town of Virginia City. Virginia City is located in the mountains of Storey County. A portion of this description was provided to the appraiser by the property owner from a previous appraisal.

#### **Brief History of Storey County**

In 1859, the discovery of the Comstock Ledge led to the creation of Storey County in 1861. Encompassing the incorporated cities of Gold Hill and Virginia City, the Comstock, as it is fondly referenced, became the prototype of frontier mining boomtowns. By 1865, the Comstock was a lively place, because of the mining activity, a large business section was developed. The communities were rich with fraternal organizations, churches, and several newspapers. 1869 brought the construction of the Virginia & Truckee Railroad through Storey County, and an even greater period of prosperity, lasting for nearly a decade.

The decline in metals production caused a decline in population leaving the cities lacking in funds to provide services. Gold Hill dis-incorporated in 1881, Virginia City soon followed. In 1938 the Virginia & Truckee Railroad was abandoned and by 1943 the area was a virtual ghost town. A brief resurgence occurred early in the 20th century with open pit mining, but it was not enough to keep the area alive. The 1950s brought a modern tourist boom to this rural area resulting in an increased county population. There are many cemeteries in the Virginia City and Gold Hill area of Storey County. All have been documented as historical and are part of the Virginia City Historic District as it appears on the National Historical Landmark Register and the Nevada State Historical Landmark Register.

Storey County is located in western Nevada and is bordered by the counties of Carson, Lyon and Washoe. Storey County history dates from 1859, when gold was discovered, prompting a rush from the mining districts of California. Shortly thereafter, the Comstock Lode was renowned as "The Richest Place on Earth", with thousands of residents calling the area home.

Not too long after, mining went bust and tourism was the leading element of the county's economy. Created November 25, 1861, Storey County was named for Captain Edward Faris Storey, one of the first residents of Virginia City and a commander in the Pyramid Lake War of 1860. Storey County covers approximately 262 square miles and accounts for approximately 0.24 percent of Nevada's total surface area of 110,540 square miles.

## **Virginia City**

In 1859, miners and prospectors in the western Great Basin made two amazing strikes of gold and silver ore near Virginia City. The Comstock Lode, as it was called, resulted in what would today be billions of dollars in riches. Virginia City became a highly urbanized, industrial setting and by the early 1870s, Virginia City and Gold Hill reached a population of nearly 25,000, becoming one of the nation's larger communities.

Mining camps are known to pass through an evolution of boom, dramatic growth and excitement, and then decline and Virginia City certainly followed that pattern. By the early 1880s, it was becoming clear that the good times were over. It had been years since miners had discovered any new claims and thousands of people were leaving for better opportunities. By the time of the Great Depression of the 1930s, Virginia City had declined, shrinking into a town of only several hundred people.

However, the NBC television western "Bonanza" that ran from 1959 to 1973 brought Virginia City back to life. Due to the enormous popularity of the show, visitors from around the world began to seek out and discover this famous western city. Bonanza influenced the city's offerings to also include amenities for travelers like restaurants, saloons and shops along the main strip.

## **Fourth Ward School Museum**

On November 28, 1876, the excited residents of Virginia City christened their new monument to education, the Fourth Ward School. The majestic four-story building could accommodate over 1000 students, and it boasted state-of-the-art heating, ventilation, and sanitation systems, as well as water piped to all floors. Today this historical treasure is a museum featuring programs designed to tell the real story of the American West. Permanent exhibits include the Fourth Ward School building, a historical overview of the Comstock, a newly renovated Comstock mining overview, 1870's classroom, Virginia City Alumni photographs and memorabilia, and Mark Twain.

## **Silver Terrace Cemetery**

On the hillsides of Virginia City, among the many abandoned mines that remind visitors of the Comstock's heyday, resides the Silver Terrace Cemetery. The ornate, Victorian-era plots tell the stories of Virginia City's history and immigrant culture, capturing their profiles in colorful inscriptions. Seasonally, living history tours are offered in the cemetery.

**Piper's Opera House**

Located on a hillside over-looking C Street is the magnificent Piper's Opera House. It was long considered one of the nation's most famous performance venues and one of the most significant vintage theaters in America. Built in 1885 and still in use, it has recently undergone extensive restoration. The stage once welcomed President Grant, Buffalo Bill, Al Jolson, and Mark Twain.

**St. Mary's Art Center**

Built in 1876, the St. Mary's Art Center was originally established as the St. Mary Louise Hospital by the Sisters of Charity and Bishop Patrick Manogue. The 36 room hospital included five wards and 12 private rooms that could accommodate upwards of 70 patients. Today it operates year round offering lodging and art instruction.

**V&T Railroad**

The Virginia & Truckee Railroad is by far the most famous of all American short line railroads. As many as 45 trains a day arrived and departed Virginia City. President U.S. Grant, and dignitaries the world over, rode in the ornate coaches of Virginia & Truckee. Completed in 1869, trains hauled millions of dollars of gold and silver ore from the rich mines of Virginia City.

There is a 35-minute excursion back into the Old West where one can journey over the original Virginia & Truckee Railroad from Virginia City, through tunnel 4 to Gold Hill, Nevada.

**"C" Street**

The main street running through town is "C Street" with restaurants, saloons, shops and attractions.

It is noted Storey County has diversified its economic base with the recent announcements of Switch and Tesla building new facilities in the Tahoe Reno Industrial Center (TRIC).

Access through the area is provided by State Route 341. State Route 341 extends northerly from U.S. Highway 50 near Mound House through Virginia City northerly and westerly through the mountains until it joins U.S. Highway 395 at the Mt. Rose junction, just south of Reno. State Route 341 is a two lane, asphalt paved roadway. State Route 341 splits in two between Silver City and Virginia City. The westerly roadway in this area is known as State Route 342. The eastern roadway remains State Route 341. Through Gold Hill, State Route 341 is known as Main

Street, the main thoroughfare through town. Through Virginia City, State Route 341 is known as C Street, the main thoroughfare through town.

The old mining town of Silver City is located a short distance south of Gold Hill, along State Route 342. This town is very small with only a handful of storefronts and residences. From the intersection of State Route 341 and U.S. Highway 50, Carson City is a short distance to the west and Dayton is a short distance to the east.

Virginia City is one mile to the north of Gold Hill. Virginia City is primarily a tourist town. Downtown Virginia City involves an area a few blocks long and extending one block above and one block below the main street. The majority of the buildings are very old, dating back to the late 1800s. The original covered wood sidewalks remain. There are several saloons, retail stores, museums, restaurants, rooming houses, and lodging facilities, etc. The development extending westerly and easterly becomes primarily residential with scattered homes of varying ages and quality. Virginia City is the county seat for Storey County. An historic courthouse dating back to 1876 is located one block west of C Street, and houses all of the county offices as well as the courthouse, Sheriffs office, and the county jail.

North of Virginia City are several residential developments spread throughout the hills. This area is primarily known as the Virginia City Highlands. Due to its relative proximity to Reno and its country atmosphere, many people choose to live here and commute to Reno for work. State Route 341 becomes a steep winding road as it leads down to the Truckee Meadows. This portion of the highway is known as the Geiger Grade.

Gold Hill currently is a small historic community consisting of a hotel, two saloons, a few small shops, scattered residences and the Gold Hill Train Depot. The hotel, the Gold Hill Hotel, is reported to be the oldest and longest operating hotel in Nevada and is well known. With the exception of some newer residences, most of the remaining buildings in Gold Hill are historic and date back to the late 1800s.

All utilities including electricity, water, sewer, gas, and telephone are available within Virginia City. Outlying areas typically rely on wells and septic systems. There is also an elementary school, middle school, and high school located in Virginia City.

Currently the population is estimated to be approximately 800 people. According to the 2000 Census, the population of Storey County, which included the town of Gold Hill, the Highland Ranch development north of Virginia City, and a portion of the Stagecoach area to the southeast, was just over 3,000 people.

The economy of Virginia City is centered on tourism, which accounts for about 90% of the economic base of the town. The Tourism Board estimates that 1.6 million visitors come to Virginia City each year. Most tourists are day trippers who arrive by car or bus. Overnight accommodations are limited to 163 lodging rooms in eight properties, including the new 67-room Ramada Inn (which is the only new

commercial building built in Virginia City in the last several years) and the 50 spaces in the Virginia City RV park. "C" Street is developed with over 150 gift shops, several restaurants, and historic saloons. Other tourist attractions including several historic mansions, the Chollar Mine, the Fourth Ward School House, three historic churches, Piper's Opera House and the V&T Railroad, which makes nine runs per day, seven days per week, from April through October to Gold Hill. In addition, several small museums are located in stores or saloons on "C" Street. Special events are scheduled nearly every weekend from April through October.

Shopping is limited primarily to the gift shops. There are two convenience markets, one in the Sugar Loaf Motel and one in the Virginia City RV Park, one bank, a public library, one gas station, and a post office. The only laundromat in town is in the Virginia City RV Park. Most normal utilities are available to the area. Electricity is provided by NV Energy and telephone service is provided by AT&T. Water and sewer services are provided by Storey County, and Virginia City owns its own cable company which provides expanded basic service. There is no natural gas to the town. Residents heat their homes primarily with propane, augmented by wood stoves or fireplaces.

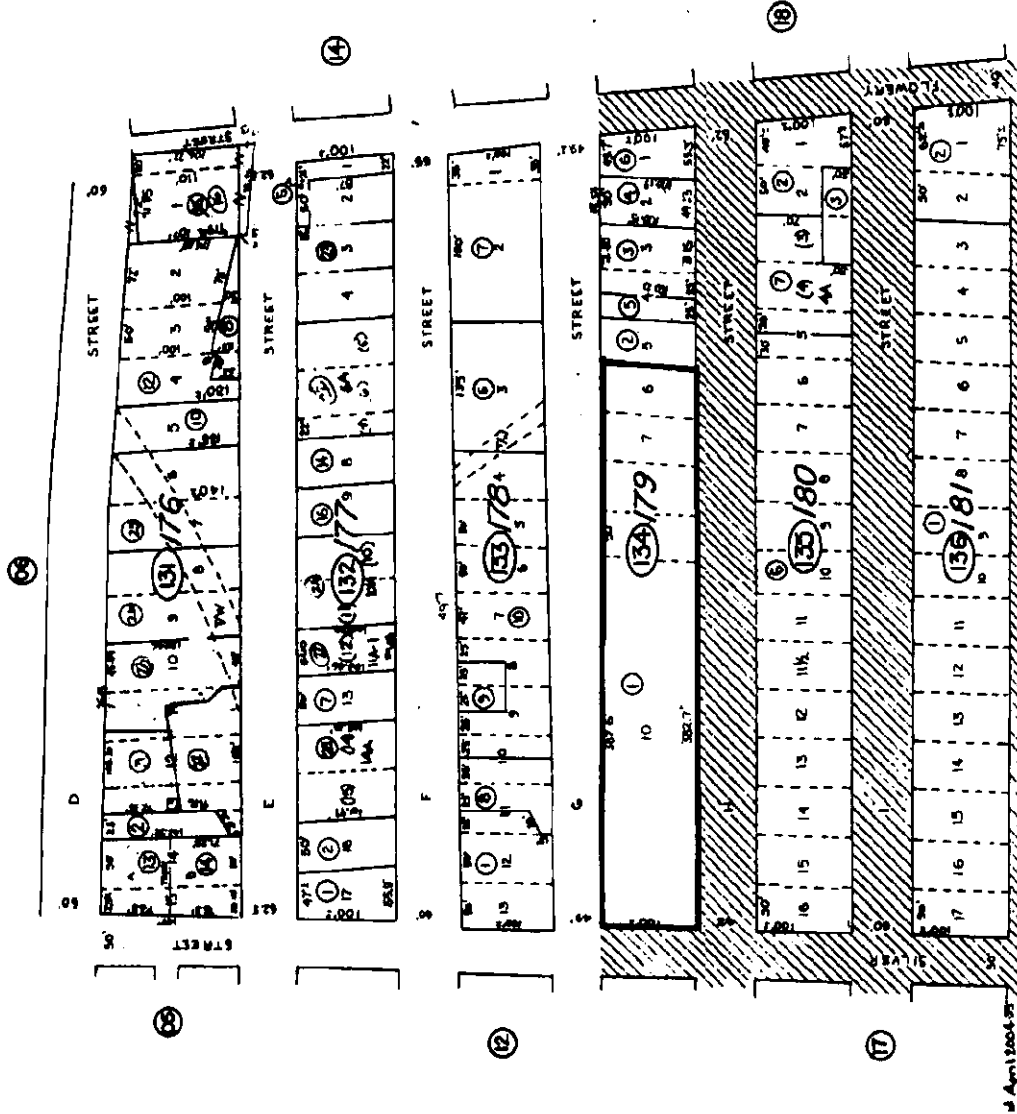
Virginia City has a public elementary school, a middle school, and a high school. The town also has a library, a senior citizens facility, a community swimming pool, and several churches. The closest hospital is in Reno. There is a landing pad for CareFlight services to Reno hospitals.

In summary, Virginia City is a small, historic community, located in a tourist area founded on silver and gold mining. Mining claims are scattered throughout the area. Currently, the main sources of employment are in tourism-related services and the Storey County government offices. While the town has the feeling of being remote, it is only 14 miles to Carson City and 25 miles to Reno. Any and all needed facilities and services are located in these two cities.

# ASSESSOR'S PARCEL MAP

01-13

Portion S 1/2, Sec. 29  
T77N, R21E, M.D. B. 8M.



Virginia City  
STOREY COUNTY

This map is prepared for the use of the Storey County Assessor for assessment and illustrative purposes ONLY. It does not represent a survey. No liability is assumed as to the sufficiency or accuracy of the data delineated herein.

**PROPERTY IDENTIFICATION AND SITE DESCRIPTION**

<b>Parcel Address</b>	395 S. "G" Street, Virginia City, Storey County, Nevada 89440
<b>Property Owner</b>	Virginia City Holdings LLC
<b>Location</b>	The subject property is located on the east side of South G Street between Silver Street and Flowery Street
<b>APN/Land Area</b>	001-134-01 Land Area: 1.34± ac or 58,370.40± sf
<b>Site Dimensions</b>	Irregular, see attached maps

**Owner of Record/Sale History**

According to public records, the owner is Virginia City Holdings LLC. There have been no arms length transactions in the last three years, which has been reported earlier in this report.

**Access**

The subject property has access via G Street and H Street. Access is considered to be both typical and adequate for the area.

**Topography**

The subject site is considered level. The subject site is located on the southerly end of I Street of Virginia City.

**Easements**

The appraiser has not been provided with a preliminary title report. However, easements are considered to be typical.

**Utilities**

Type of Utility	Purveyor	Availability
Electricity	NV Energy	To property
Propane	Comstock Propane	To property
Water	Virginia City	To property
Sewage	Virginia City	To property
Telephone	AT&T	To property

The subject property is served by all public utilities with the exception of natural gas. Utilities are considered to be adequate and typical.

**Water Rights** None.

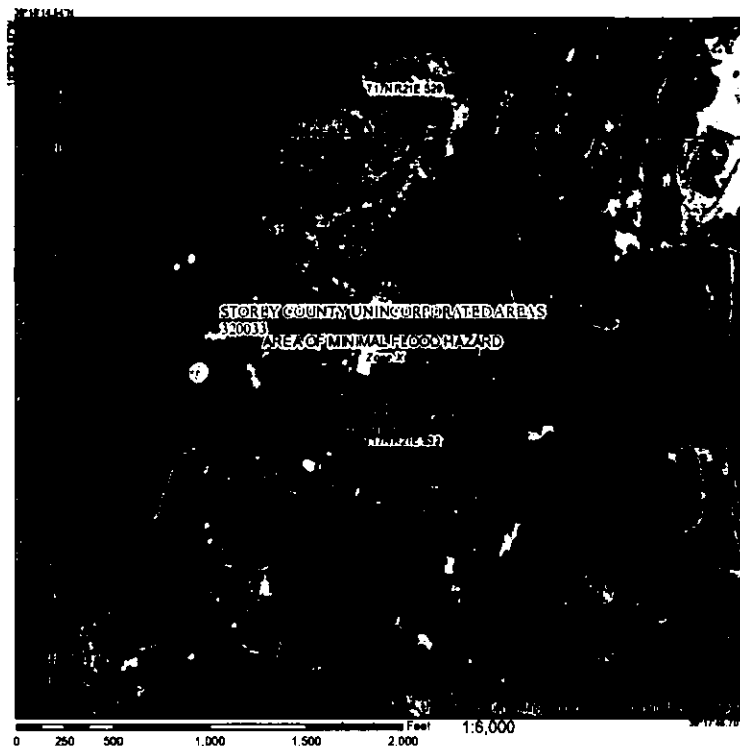
### Environmental Observations

The subject is un-improved. There are no observed environmental contaminations. However, if the reader has any concerns of environmental contaminations, it is the appraiser's recommendation that an Environmental Site Assessment be conducted.

### Flood Zone

According to the Federal Emergency Management Agency (flood insurance rate map, community panel #32029C0250D, effective date of January 16, 2009), the subject property is located in a Flood Zone X, or an area of minimal flooding.

### FLOOD ZONE MAP



**Development Approval/Entitlements** None

**Current Use** Industrial land

**Special Assessments** None



**Soil Conditions**

A soils report has not been made available.

**Seismic Hazards**

According to the current Uniform Building Code, the Virginia City area falls within a seismic risk zone 3. Zone 3 encompasses areas that have a number of local faults and where there is a relatively strong possibility of moderate seismic activity. Special construction techniques are necessary but these conditions are typical throughout northern Nevada.

**Surrounding Uses**

The subject property is located on G Street in Virginia City, Nevada. The subject property is located in an area that has a number of older commercial buildings, single family structures, and tourist related improvements. Virginia City is an old mining town in Nevada with minimal new construction.

**Site Improvements**

None

## HIGHEST AND BEST USE ANALYSIS

The term "highest and best use," as used in this appraisal report, has been defined as:

"the reasonably probable and legal use of vacant land or improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value."<sup>2</sup>

Implied in this definition is that the determination of highest and best use takes into account the contribution of a specific use to the community and community development goals, as well as the benefits of that use to individual property owners. An additional implication is that the determination of highest and best use results from the appraiser's judgment and analytical skills. In other words, the use determined from analysis represents an opinion, not a fact to be found.

In appraisal practice, the concept of highest and best use represents the premise on which value is based. The use should take the highest advantage of the attributes of the property while neutralizing, to the greatest possible extent, any negative characteristics. At the same time, the use should operate within the limits of approved and justified investment.

In arriving at an estimation of the highest and best use for the subject property, the appraiser has followed a four point analysis, as set out below:

1. **Legally Permissible** – The uses that are legally permitted by private restrictions, zoning, building codes, historic district controls and environmental regulations on the site.
2. **Physically Possible** – The use to which it is physically possible to put the site in question.
3. **Financially Feasible** – The possible and permissible uses that will produce a net income, or return, equal to or greater than the amount needed to satisfy operating expenses, financial obligations and capital amortization.
4. **Maximally Productive** – Of the financially feasible uses, the use that produces the highest residual land value consistent with the rate of return warranted by the market for that use is the highest and best use.

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<sup>2</sup>The Appraisal of Real Estate, 12<sup>th</sup> Edition, page 318, published by the Appraisal Institute 2001

## HIGHEST AND BEST USE AS IF VACANT

### Legally Permissible

The first consideration of the highest and best use of the subject property is the legally permissible uses of a property as if vacant. Primarily, this is directed at the zoning of the property; the covenants, conditions, and restrictions of the property; and the development standards of the subdivision in which the subject property is located.

The subject property is located in the jurisdiction of the Virginia City Township, Storey County and is subject to its current zoning ordinances. According to representatives of the Zoning Department of Virginia City, the subject property is zoned I-1 which is a light industrial use typical for Virginia City. This zoning classification includes both commercial and industrial utilization.

Based on the subject's current zoning code, development of the site as a commercial or industrial parcel would be permissible given the subject's current site size.

### Physically Possible

The next step in estimating the subject site's highest and best use is to determine which legally permissible use(s) is physically possible for the subject property. This analysis considers the physical characteristics of the site as well as surrounding uses which might influence the potential use. As explained in the *Site Analysis* section of this report, the subject site contains a gross land area of 1.34± acres. The site is relatively level and is located in an Unshaded Flood Zone X which is outside the 100-year flood plain. The subject property is located on G Street. Access is considered to be both adequate and typical. Visibility is considered to be good. G Street is a secondary thoroughfare through Virginia City. There do not appear to be any adverse easements which would affect the value or the utility of the property. Public utilities have all been brought to the site and are considered to be typical and adequate. Due to the access and visibility of the site, it is felt that the site is adequate for a variety of different property uses which would be in conformance with the legally permissible uses.

The appraiser has also examined the surrounding properties in the neighborhood and trends in the immediate area in order to gain insight as to physical constraints experienced upon other similar sites. The subject property is located in an area that has been developed for several years and is considered to be a highly desirable area. However, it must be noted that Virginia City has seen minimal new construction in several decades. Though there are several vacant sites in the

immediate area, there has been limited commercial and/or industrial development in the immediate area. Overall, the subject property has adequate physical features to support a variety of improvements. The subject's access, topography, location, and availability of utilities are all felt to be suitable for either a commercial or industrial development.

Surrounding land use relates to the principle of conformity. This principle holds that "real property value is created and sustained when the characteristics of a property conform to the demands of its market."<sup>3</sup> Inherent in this principle is a compatibility of land uses in an area, as well as a reasonable degree of homogeneity. From a compatibility standpoint it is most likely that the subject site as vacant would be developed with some type of commercial/industrial utilization that would fit well within the immediate area because of the fact that this type of use blends well with the surrounding neighborhood.

In conclusion, the physical aspects of the subject site best lend themselves to some type of commercial/industrial utilization because of the surrounding development and the general characteristics of the immediate area. The principle of conformity leads the appraiser to the conclusion that some type of commercial/industrial development is appropriate for the subject site.

### **Financially Feasible**

The legally permissible and more specifically, the physically possible and compatible considerations, narrow the subject site's potential development alternatives to a commercial/industrial use. The next consideration is that of financial feasibility, specifically whether or not a commercial/industrial use as indicated by the legally permissible and physically possible considerations is profitable at this time. In other words, do the potential benefits from the operation of the selected uses outweigh the cost of constructing such a project?

According to the Area and Neighborhood Analyses and the State of Nevada, there appears to be limited demand for either commercial or industrial development in Virginia City. Therefore, as of the date of the appraisal, it is this appraiser's opinion that it would not be financially feasible to construct a new commercial/industrial building on this site, given the current economic situation. It is the appraiser's opinion that a commercial/industrial utilization on the site is the most advantageous use of this site. However, there is limited demand for new development.

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<sup>3</sup> The Appraisal of Real Estate, 12<sup>th</sup> Edition, published by the Appraisal Institute, 2001, page 319

**Maximally Productive Use**

The final step in estimating the highest and best use is to determine which use among the feasible uses would produce the highest net return or the highest net present value to the property. This analysis also focuses on the most appropriate density, type of finish, and other building attributes that are more specific than the use of the property.

Given the current economic conditions of Virginia City and Storey County, and the State of Nevada, there is currently no indication of what the maximum productive use of the site would be other than commercial/industrial use, if and when the local economy wanted new development..

**Conclusion, As If Vacant**

Based on the preceding analysis of the legally permissible, physically possible, financially feasible, and maximally productive uses, it is the appraiser's opinion that the highest and best use of the subject site, as if vacant, would be for a commercial/industrial development at a time when new construction is warranted in Virginia City. The appraiser would like to point out that even though there are a number of vacant sites in the immediate area of the subject property, there has been limited or no new development within the neighborhood in the last few years, if not decades. Therefore, it would be this appraiser's opinion to hold the property as vacant until future demand indicates construction.

## **APPROACHES TO VALUE**

In the appraisal of real estate, there are three basic traditional approaches for estimating property values. The three approaches are: Direct Sales Comparison Approach (also referred to as the Market Approach), the Cost Approach and the Income Approach. The final step in estimating a property's "market value" (i.e., the most probable selling price), is to correlate the value estimate of the three approaches into a single value estimate.

### **The Cost Approach**

This approach is based on the proposition that an informed purchaser would pay no more than the cost of producing a substitute property with the same utility as the subject property. It is particularly applicable when the property being appraised involves relatively new improvements which represent the highest and best use for the land, or when unique or specialized improvements are located on the site for which there exists no comparable properties on the market. The Cost Approach has been eliminated from this report since the property is a vacant parcel in the area of the proposed easement, the cost approach is not appropriate or necessary.

### **Income Approach**

This approach is based on the proposition that a property is worth no more than the capitalized value of the income stream that the property is capable of generating. The procedure converts anticipated benefits (dollar income), to be derived from the ownership of property into a value estimate. The Income Approach has not been utilized because the subject property is a vacant parcel, the income approach is not appropriate or necessary.

### **Direct Sales Comparison Approach**

This approach is based on the proposition that an informed purchaser would pay no more for a property than the cost to him of acquiring an existing property with the same utility. It is applicable when an active market provides sufficient quantities of reliable data which can be verified from authoritative sources. Adjustments extracted from the market are applied to the comparable sales for any differences that exist between the sales and the subject. The categories of adjustment include, but are not limited to, location, access, size, shape, market conditions at the time of sale and the terms of the sale.

**DIRECT SALES COMPARISON APPROACH -- LAND ONLY**

Site valuation is typically estimated by using the Direct Sales Comparison Approach. Similar sites competing in Storey County market sector are compared with the subject. Adjustments are applied to the comparable site sales for any differences that exist between the sales and the subject. The categories of adjustment include, but are not limited to, location, access, size, shape, market conditions at the time of sales, and terms of the sale. Because of the type and quality of the sales found, adequate actual paired sales cannot be made to ascertain exact adjustments. Therefore, for purposes of this report, a qualitative and not a quantitative analysis will be made. Therefore plus (+) and minus (-) signs will be used in these adjustments. These adjustments are not intended to be exact but to help lead the appraiser and the reader to an overall conclusion of value for the subject property.

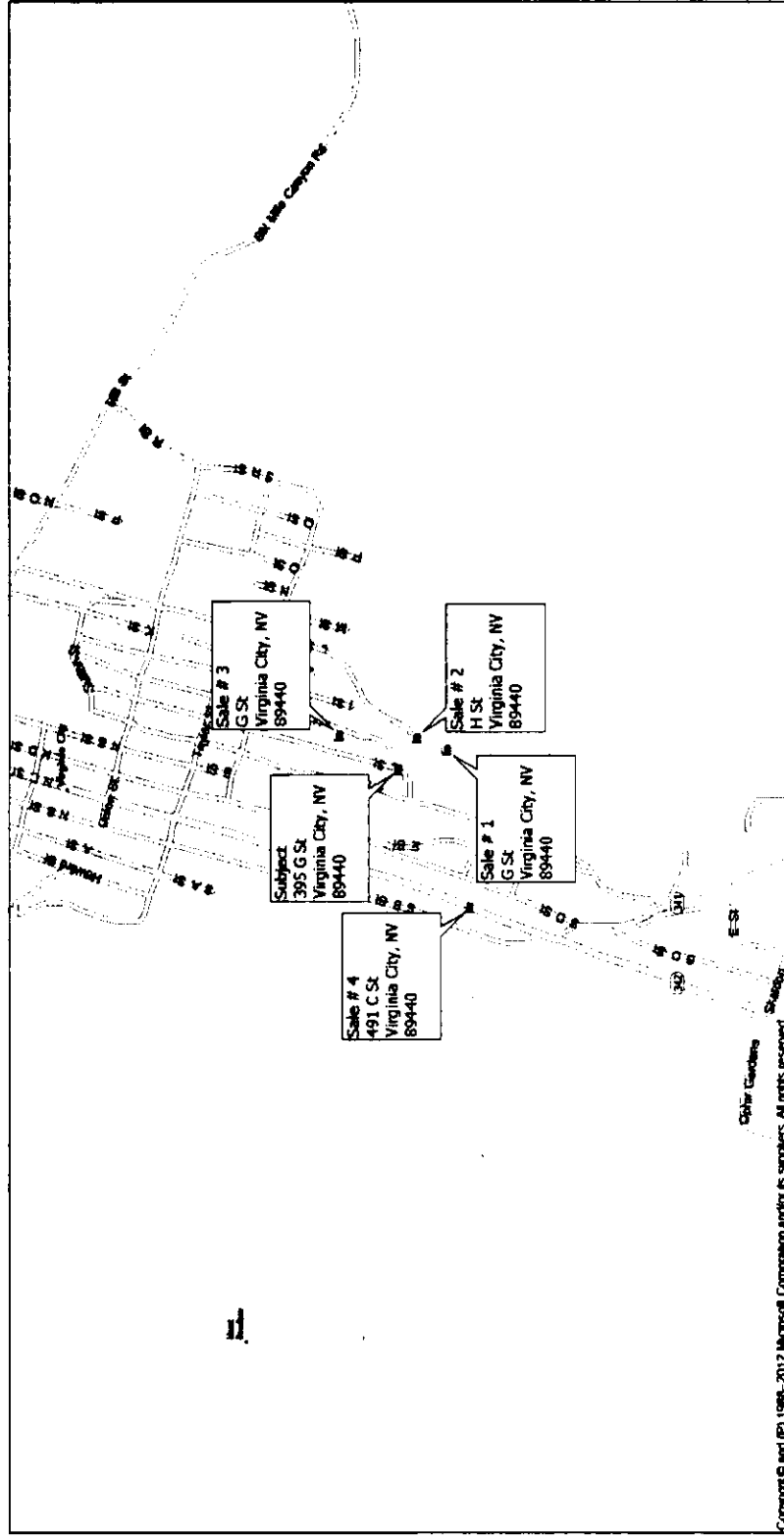
The following pages contain an abstract of the most recent site sales comparable to the subject property.

## COMPARABLE LAND SALE CHART

Sale No.	APN Address	Sale Date	Sale Price	Land Area	Zoning	Price/SF	Grantor Grantee Doc. No.
1	001-135-06 001-136-01 001-173-01 001-176-01 G, H and I Street Virginia City, NV	1-09-19	\$445,000	4.5455± ac	Industrial	\$2.25	Virginia City Holdings County of Storey 128972
2	001-172-06 S. H Street Virginia City, NV	3-15-19	\$13,667	1148± ac	Industrial	\$2.73	County of Storey Richard S. Corell 129264
3	001-128-01 150 Potosi Street Virginia City, NV	9-17-19	\$10,050	1148± ac	Industrial	\$2.01	David Pierce Powell Virginia & Truckee Railroad 130410
4	001-054-13 491 S. C Street Virginia City, NV	10-17-019	\$59,000	2642± ac	Commercial	\$5.12	Rahmat Shirakhon Leo L. Clewell 130604
Subject	001-134-01 395 S. G Street Virginia City, NV	—	—	1.34± ac	Industrial	—	Virginia City Holdings



COMPARABLE LAND SALES LOCATION MAP

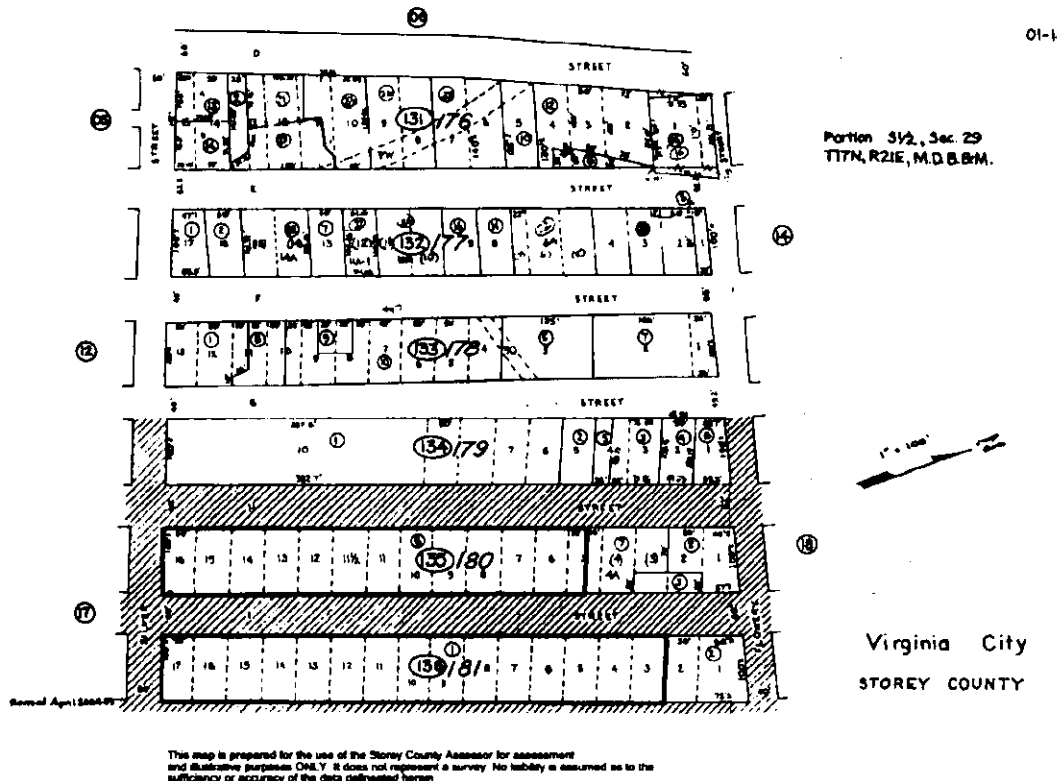


## LAND SALES DATA

## COMPARABLE LAND SALE #1

**County:** Storey      **APN:** 001-135-06\*      **Type:** Vacant land  
**Location:** Virginia City south end, fairgrounds area  
**Address:** G, H and I Streets, Virginia City, NV  
**Grantor:** Virginia City Holdings LLC  
**Grantee:** County of Storey  
**Deed Date:** 01-02-19      **Recording Date:** 01-09-19  
**RPTT:** \$0.00      **Doc. No.:** 128972  
**Legal Description:** Retained in appraisers file  
**Size:** 198,000± sf or 4.5455± ac  
  
**Land Use:** Vacant Land      **Zoning:** Industrial  
**Access:** Typical      **Utilities:** Extended to site  
**Sale Price:** \$445,000      **Topography:** Level  
**Financing:** Cash to seller      **Unit Price:** \$2.25  
**Verified with:** Public Records  
                          By Anthony J. Wren, MAI, SRA 11-20

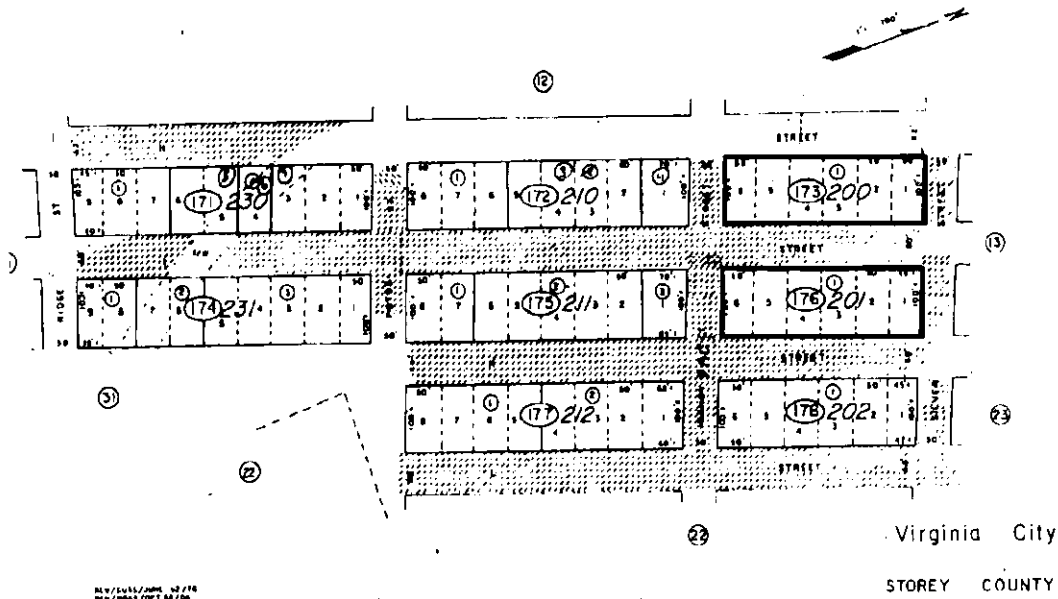
\* Plus 001-136-01, 001-173-01 and 001-176-01



01-17

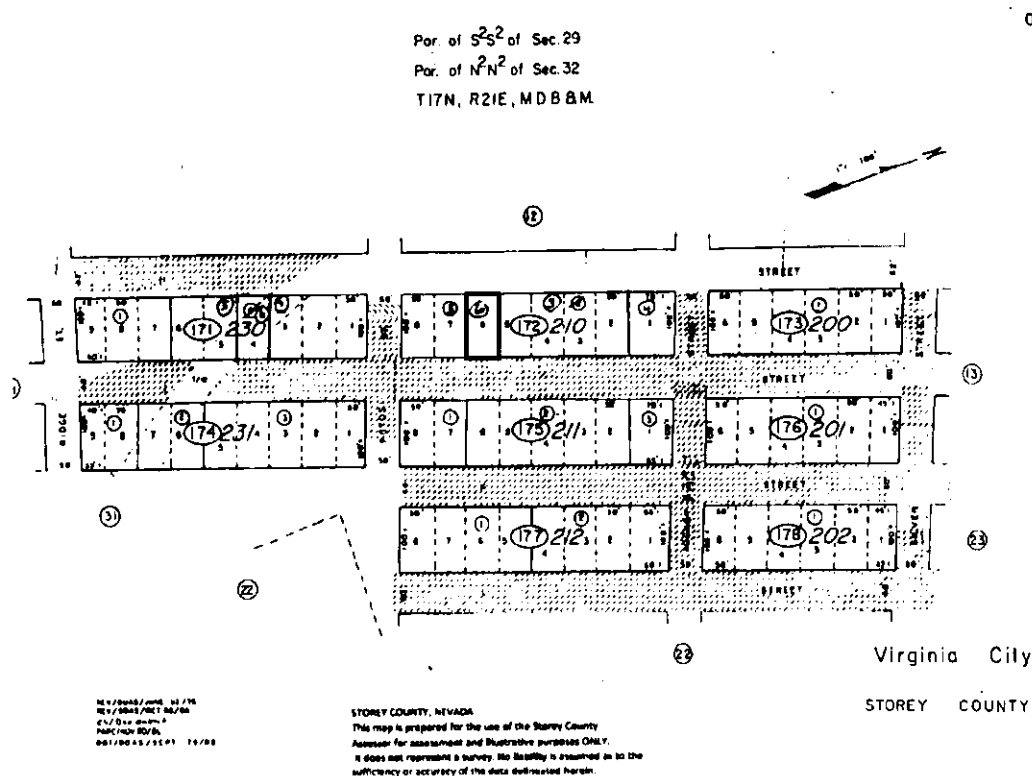
Por. of S<sup>2</sup>S<sup>2</sup> of Sec. 29Por. of N<sup>2</sup>N<sup>2</sup> of Sec. 32

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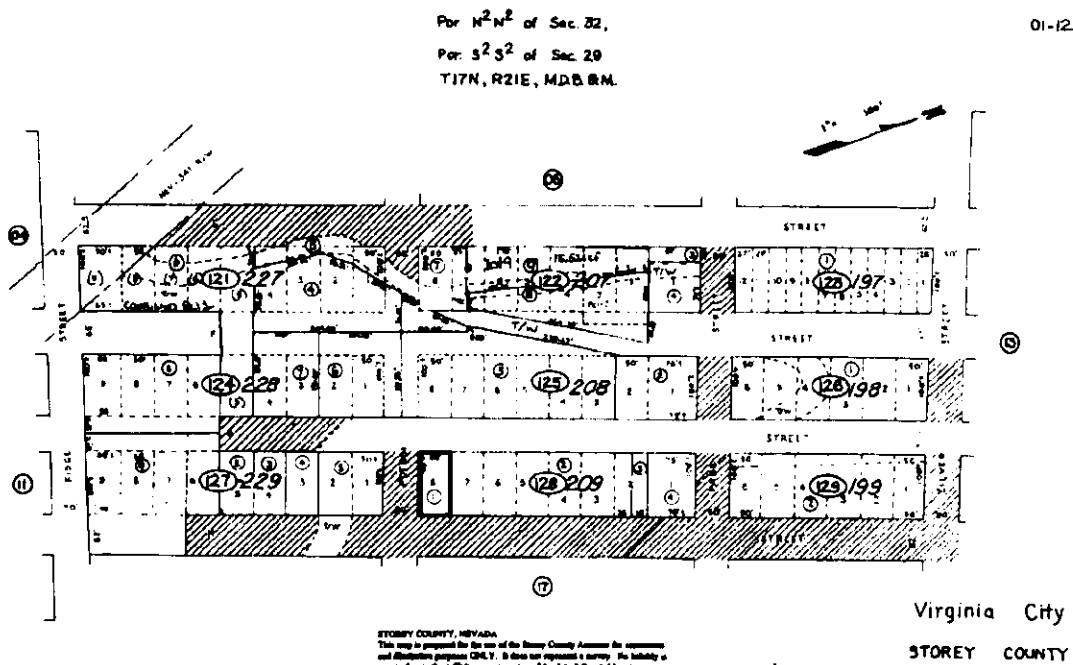
## COMPARABLE LAND SALE #2

**County:** Storey      **APN:** 001-172-06      **Type:** Vacant land  
**Location:** Virginia City south end, fairgrounds area  
**Address:** S. H Street, Virginia City, NV  
**Grantor:** County of Storey  
**Grantee:** Richard S. Correll  
**Deed Date:** 03-08-19      **Recording Date:** 03-15-19  
**RPTT:** \$54.60      **Doc. No.:** 129264  
**Legal Description:** Lot 6 in Block 210, Range H  
**Size:** 5,000± sf or .1148± ac      **Zoning:** Industrial  
**Land Use:** Vacant Land      **Utilities:** Extended to site  
**Access:** Typical      **Topography:** Level  
**Sale Price:** \$13,667      **Unit Price:** \$2.73  
**Financing:** Cash to seller  
**Verified with:** Public Records  
                          By Anthony J. Wren, MAI, SRA 11-20



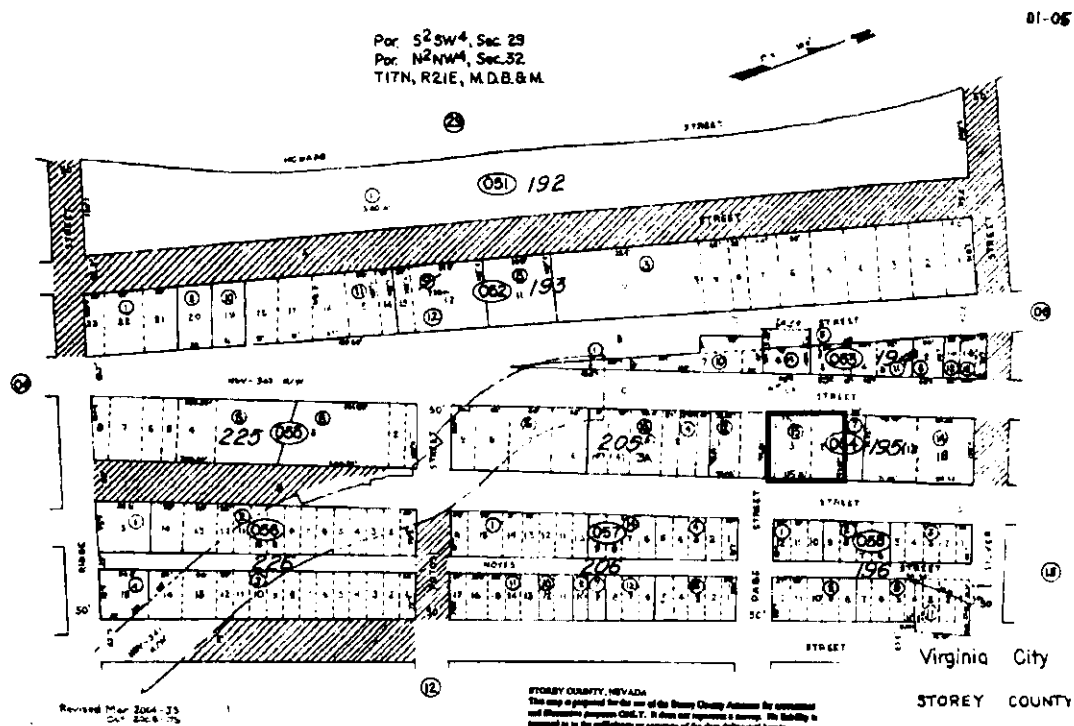
**COMPARABLE LAND SALE #3**

**County:** Storey      **APN:** 001-128-01      **Type:** Vacant land  
**Location:** Virginia City south end, fairgrounds area  
**Address:** 150 Potosi Street, Virginia City, NV  
**Grantor:** David Pierce Powell (Trustee)  
**Grantee:** Virginia & Truckee Railroad Co.  
**Deed Date:** 9-09-19      **Recording Date:** 9-17-19  
**RPTT:** \$40.95      **Doc. No.:** 130604  
**Legal Description:** Lot 8 in Block 209, Range G  
**Size:** 5,000± sf or .148± ac      **Zoning:** Industrial  
**Land Use:** Vacant Land      **Utilities:** Extended to site  
**Access:** Typical      **Topography:** Level  
**Sale Price:** \$10,050      **Unit Price:** \$2.01  
**Financing:** Cash to seller  
**Verified with:** Public Records  
                          By Anthony J. Wren, MAI, SRA 11-20



**COMPARABLE LAND SALE #4**

**County:** Storey      **APN:** 001-054-13      **Type:** Vacant land  
**Location:** Virginia City south end, fairgrounds area  
**Address:** 491 S. C Street, Virginia City NV  
**Grantor:** Rahmat Shirakhon  
**Grantee:** Leo L. Clewell  
**Deed Date:** 10-15-19      **Recording Date:** 10-17-19  
**RPTT:** \$230.10      **Doc. No.:** 130604  
**Legal Description:** Lots 2 and 3 in Block 195, Range C  
**Size:** 11,507± sf or .2642± ac      **Zoning:** Commercial  
**Land Use:** Vacant Land      **Utilities:** Extended to site  
**Access:** Typical      **Topography:** Sloping  
**Sale Price:** \$59,000      **Unit Price:** \$5.12  
**Financing:** Cash to seller  
**Verified with:** Public Records  
                          By Anthony J. Wren, MAI, SRA 11-20



## **COMPARISON FACTORS**

### **Property Rights**

This appraisal considers the subject's fee simple interest. All the properties utilized in this report involved the fee simple and no adjustments were considered to be necessary.

### **Terms**

Sales or listings will be adjusted to cash or terms reasonably equivalent to cash. Terms reasonably equivalent to cash are based upon normal financing terms for properties of comparable highest and best use.

### **Time**

Sales will be analyzed for appreciation or depreciation from the date of the sale to the date of the appraisal.

### **Location**

Adjustments may consider value differences attributed to location.

### **Utility**

Adjustments may consider the physical shape, topography, street frontage or other factors of a parcel that influence value.

### **Zoning**

Sales will be adjusted according to their zoning classification.

### **Size**

Adjustments consider if size affects value.

## SALES ANALYSIS

For purposes of this report, the sales have been broken into a unit price per square foot. Buyers and sellers of vacant land in the Virginia City/Storey County area typically analyze sales and potential properties on a price per square foot basis. Therefore, this analysis is being made on a price per square foot basis. After a thorough search of the Virginia City and Storey County areas and specifically the surrounding areas around the subject property, the most recent sales thought to be comparable to the subject were found and analyzed. The sales included in this appraisal are felt to be the best market indicators available. These sales occurred between January 2019 and October 2019. The sales ranged in size from 5,000± sf to 198,000± sf, as compared to the subject's 58,370.40± sf. The price per square foot of these sales ranged from a low of \$2.01 to a high of \$5.12. The comparable properties utilized in this analysis will be compared and correlated to the subject property based on several different adjustment criteria. These include property rights, terms, time, location, utility, zoning, and overall size. The sales will be analyzed based on an overall price per square foot, which is most often analyzed in the local market for industrial land sales. An upward adjustment is made to the comparables' price per square foot when the subject is superior to the sale. Likewise, a downward adjustment is made for the comparables' price per square foot when the subject is inferior to the sale.

### Property Rights Conveyed

This appraisal considers the subject's fee simple interest. All the sales utilized in this report involved the transfer of fee, and no adjustments were considered to be necessary.

### Terms

All sales sold for cash or short-term deeds. All sales were considered to be cash to seller; therefore, there will be no adjustment for terms of sale.

### Time (Marketing Conditions)

The sales occurred between January 2019 and October 2019. As indicated in the *Area Analysis* section of this report and the *Highest and Best Use*, it has been indicated that the Virginia City/Storey County area had undergone a significant economic decline after its peak period, approximately 2006. Sales in 2019 are sales that occurred well after the economic downfall and are considered to be contemporary indicators for the subject's value. There has been a limited amount of sales activity in 2010 and 2019, and the four comparable sales found



were felt to be the most similar and most comparable to the subject property. All sales are considered current, therefore, no further adjustment for time will be made.

### **Location**

Overall, location is a very important aspect in any sale. The subject property is located between G Street and H Street, south of the downtown area. Sale #1 is located between H Street and K Street, south of the downtown area. This sale is considered to be similar when compared to the subject property, requiring no adjustment for location. Sale #2 is located between H Street and I Street, south of the downtown area. This sale is considered to be similar when compared to the subject property, requiring no adjustment for location. Sale #3 is located between G Street and H Street, south of the downtown area. This sale is considered to be similar when compared to the subject property, requiring no adjustment for location. Sale #4 is located on the east side of C Street, south of the downtown area. This sale is considered to be superior when compared to the subject property, requiring a downward adjustment for location.

### **Utility**

Under utility, adjustments may be considered for physical shape, topography, street frontage, and other factors of a parcel that influence value. Utility of the subject property is felt to be similar to that of the sales utilized in this report. This section of the adjustments will also consider adjustments for utilities. All four sales utilized in this report have the availability of public water and sewer and are similar to the subject property. All sales are considered to be similar in utility, therefore requiring no further adjustment.

### **Zoning**

The subject site is I-1, which is an Industrial zoning classification which allows for commercial/industrial utilizations. Sales #'s 1-3 in this report are zoned similarly, requiring for further adjustment, Sale #4 has a commercial zoning, requiring a downward adjustment.

### **Size**

The subject site contains 58,370.40± sf of land area. The sales in this report range from a low of 5,000± sf up to 198,000± sf. Sale #1 contains 198,000± sf, larger than the subject site, requiring an upward adjustment. Sale #2 contains 5,000± sf, smaller than the subject property, requiring a downward adjustment.

Sale #3 contains 5,000± sf, smaller than the subject property, requiring a downward adjustment. Sale #4 contains 11,507± sf, smaller than the subject property, requiring a downward adjustment.

### **Other Adjustments**

**Sale #1** is located between H Street and K Street, south of the downtown area. The sale is further identified as APN's 001-135-06, 001-136-01, 001-173-01 and 001-176-01. This property was transferred from Virginia City Holdings LLC, a Nevada limited liability company, and was purchased by County of Storey, a political subdivision of the State of Nevada. The meeting of the minds occurred on January 02, 2019, and the sale was recorded January 09, 2019. The sale was recorded with Document No. 128972. This sale contains 198,000± sf and is zoned Industrial. The sales price was recorded at \$445,000 or \$2.25 a square foot. Overall, in comparison to the subject property this sale is considered to be a low indicator, requiring an overall upward adjustment.

**Sale #2** is located between H Street and I Street, south of the downtown area. The sale is further identified as APN 001-172-06. The physical address is S. H Street, Virginia City, Nevada. This property was sold by County of Storey, a political subdivision of the State of Nevada, and was purchased by Richard S. Correll, an unmarried man. The meeting of the minds occurred March 08, 2019, and the sale was recorded March 15, 2019. The sale was recorded with Document No. 129264. This site contains 5,000± sf and is zoned Industrial. The sales price was reported at \$13,667 indicating a price per square foot of \$2.73. Overall, in comparison to the subject property this sale appears to be a high indicator, requiring a downward adjustment.

**Sale #3** is located between G Street and H Street, south of the downtown area. The sale is further identified as APN 001-128-01. The address is 150 Potosi Street, Virginia City, Nevada. This property was sold by David Pierce Powell , Trustees of the David Pierce Powell Revocable Living Trust. The property was purchased by Virginia & Truckee Railroad Co. A Nevada Corporation. The meeting of the minds occurred September 09, 2019, and the sale was recorded September 17, 2019. The sale was recorded with Document No. 130410. This site contains 5,000± sf and is zoned Industrial. The sales price was recorded at \$10,050 or \$2.01 a square foot. Overall, in comparison to the subject property this sale appears to be a low indicator, requiring an upward adjustment.

**Sale #4** is located on the east side of C Street, south of the downtown area. The sale is further identified as APN 001-054-13. The address is 491 S. C Street, Virginia City, Nevada. This property was sold by Rahmat Shirakhon, an unmarried man. The property was purchased by County of Storey, a political subdivision of the State of Nevada. The meeting of the minds occurred on October 15, 2019, and the sale was recorded October 17 29, 2019. The sale was recorded with Document No. 130604. This site contains 11,507± sf and is zoned Commercial. The sales price was reported at \$59,000 or a price per unit of \$5.12 a square foot. Overall, this location is considered to be quite superior to the subject property. Overall, this sale is considered to be a high indicator requiring a downward adjustment.

### SUMMARY AND CONCLUSION OF VALUE

All sales utilized in this report were felt to be similar to each other and as similar as possible to the subject property. The adjustments are considered to be relatively small. In the before condition, the sales ranged from a low of \$2.01 to a high of \$5.12 on a price per square foot basis. Sale #1 was considered to be a low indicator, Sale #2 was considered to be a high indicator, Sale #3 was considered to be a low indicator, Sale #4 was considered to be a high indicator. Appropriate adjustments have been considered for property rights, terms, time, location, utilities, zoning, and size. A summary of adjustments for the price per square foot is as follows.

#### SUMMARY OF ADJUSTMENTS FOR PRICE PER SQUARE FOOT

Sale No.	Unadjust Unit Price	Prop. Rights	Terms	Time	Location	Utility	Zoning	Size	Overall Adjust.
1	\$2.25	0	0	0	0	0	0	+	+
2	\$2.73	0	0	0	0	0	0	0	-
3	\$2.01	0	0	0	0	0	0	0	+
4	\$5.12	0	0	0	-	0	-	-	-

The value indications derived from the comparable sales are reconciled into a single value indication by arranging the four sales in an array relative to the subject property. Following is an indication of how the subject property fits within this array.

	<u>Comparable</u>	<u>Price/SF</u>	<u>Overall Comparability</u>
	Sale #4	\$5.12	High
	Sale #2	\$2.73	High
<b>Subject Property</b>			
	Sale #1	\$2.25	Low
	Sale #3	\$2.01	Low

As can be seen from the above chart, the subject property appears to fit well within these sales. These sales were selected because of their comparability and location to the subject property. As indicated, in the before condition the sales ranged from a low of \$2.01 a square foot to a high of \$5.12 a square foot. The subject is felt to fit within these indicators. It appears that the subject fits best between Sales #1 and #2, or between \$2.25 a square foot and \$2.73 a square foot.

It is felt given the location and size of the subject property that the mid range of these indicators or between \$2.25 and \$2.73 a square foot would be the best indicator.

Therefore, it is this appraiser's opinion that the subject's 58,370.40± square feet has a current market value between \$2.25 and \$2.73 a square foot. Which will be correlated to \$2.50. Applying \$2.50 a square foot to the subject's 58,370.40± sf indicates a value of \$145,926.00 which will be rounded to \$146,000.

**Indicated Value: \$146,000**  
(\$2.50 a square foot)

### **EASEMENT VALUATION ANALYSIS**

#### **Permanent Easement for a Access and Maintenance**

In a preceding section of this report, the estimated land value of the subject property was estimated to be \$2.50 per square foot. This \$2.50 per square foot will be extended to this section of the report. The permanent easement is for a 3,166± sf area for access and maintenance.

The purpose of this analysis is to establish the value of a 3,166± sf permanent access and maintenance easement and to recommend compensation for its acquisition. The easement is located on the northern end of the subject site.

Fee simple ownership is typically viewed as absolute ownership, or full ownership subject only to certain universal limitations. This ownership is said to include the full "bundle of rights" inherent in the ownership of real estate. This "bundle of rights" includes the right to use real estate, to sell it, to lease it, to enter it, to give it away, or to choose to exercise all or none of these rights.

The easement that will be granted to the County of Storey, Nevada will not restrict the property owner's right to sell, lease, give away, or otherwise convey the real estate. However, it will impose some physical and legal restrictions on the use and development of the site. In determining the value of the easement, it is necessary to explore the impact of the easement on the "bundle of rights" that comes with fee ownership. After the imposition of the easement, the owner of the underlying parcel will have something less than the total "bundle of rights" typically associated with the ownership.

#### **Building Location**

The easements will preclude construction of permanent structures within the area encumbered. In the case of the subject, this will be a minor inconvenience due to the location of the easement at the north end of the site which is currently not developed. As indicated elsewhere in this report, the subject site is vacant and unimproved in the area required for this permanent access and maintenance easement. This easement does not affect any existing improvements and for most practical purposes this area will be able to be utilized in the after condition in the same form as it is in its current condition with the exception that no improvements can be constructed in the after condition. As a result of the easement, the grantee, Storey County, will have the right to remove or clear all buildings, fences, brush, landscaping, trees, etc. within the easement area at their discretion. Additionally, after the acquisition of the easement, the property owner will be constrained from constructing any buildings, fences, or other structures in the easement area due to the fact that this 3,166± sf area will be totally utilized by Storey County for access

and maintenance. In other words, this area is totally eliminated for use of future development by the current owner.

**Maintenance Access**

As a result of the easement, Storey County will have, at all times, the right to enter the property for the purpose of constructing, altering, maintaining, inspecting, repairing, reconstructing and operating the access and maintenance constructed within the permanent easement area. The easement provides unlimited access.

**Summary**

Overall, much of the utility of the land in the easement area will be lost to the owner of the underlying fee. While the easement will not restrict the owner's right to sell, lease, give away, convey or develop the parcel, there will be an impact on the owner's right to use the area to be encumbered by the easement. In essence, with the exception of the right to traverse the area, the property owner is restricted from incorporating the area encumbered into their larger holding. They cannot build buildings, fences, or otherwise restrict access to the area. Additionally, the grantee, Storey County, has reserved the right to clear or remove all brush, improvements, and landscaping at their discretion.

This project appears to create a utility corridor that will have little use to the owner of the underlying fee. Overall, I conclude that along the continuum of impacts that include at one end a property unaffected by the easement to a property which is involved in a total take, the burden of the easements ranks somewhere at the top of the burdened area since the property owner does have limited use after the acquisition.

Permanent easements are usually valued at somewhere between 0 and 100% of the fee simple value of the property. The appraiser has researched numerous articles within the appraisal field libraries to ascertain whether or not there is a definitive answer as to what percentage that fee should be. In reading these articles as well as in conversations with the purchasers of easements, sellers of easements, and other appraisers familiar with the valuation of easements, the appraiser has found no set definitive answer as to the amount fee actually being acquired. The most consistent answer is somewhere in mid range, or 50% of value, if in fact the property owner retains ownership of the property and has some usage. This percentage is arguably considered higher or lower, depending on whether or not the easement is for an underground use, an overhead use, or both. In the case of the subject property, the use by Storey County for an access and maintenance easement eliminates most use by the current owner. Given no other

definitive market information, it is the appraiser's opinion that a permanent easement for access and maintenance of 100% of the fee value is appropriate, leaving the property owner 0% value for future utilization. Therefore, for purposes of this report, the permanent easement for access and maintenance will be valued at 100% of its fee simple interest value.

In the preceding analysis, the value of the larger parcel was estimated at \$2.50 per square foot. The easement which is proposed for the subject contains 3,166± sf, indicating a value of \$7,915.00.

**Estimated Value of the Easement**

(3,166± sf @ \$2.50/sf = \$7,915)

\$7,915.00

**Recommendation of Just Compensation for a  
Permanent Access and Maintenance Easement: \$7,915.00.**



**EXHIBIT "A"**  
**LEGAL DESCRIPTION FOR**  
**ACCESS & MAINTENANCE EASEMENTS**

**APN 091-134-01**

**ACCESS & MAINTENANCE EASEMENT 2**

All that certain real property lying within a portion of the South One-Half (S 1/2) of Section Twenty-Nine (29), Township Seventeen (17) North, Range Twenty-One (21) East, Mount Diablo Base Meridian, in Virginia City, County of Storey, State of Nevada, being a portion of Lots 6 through 10, Block 179, Range G as described in Quitclaim Deed 107235, recorded on July 25, 2007, filed in the Official Records of Storey County, being a thirty (30) foot wide easement, lying fifteen (15) feet on each side of the following described centerline:

**BEGINNING** on the northwesterly boundary of said Block 179, from which the southwest corner of said block, marked by a 5/8" rebar & cap-PLS 10836, bears, South 19°50'13" West, 500.78 feet;

**THENCE** departing said boundary, North 78°07'43" East, 10.32 feet to the beginning of a curve;

**THENCE** 95.21 feet along the arc of a tangent 140.00 foot radius through a central angle of 38°57'56" to the southeasterly boundary of said block, also being the **POINT OF TERMINUS**, from which the southeast corner of said block, marked by a 5/8" rebar & cap-PLS 10836, bears, South 19°50'30" West, 527.28 feet;

Note: The extents of this easement are to be prolonged or shortened to said northwesterly and southeasterly boundary of said block.

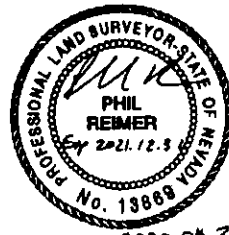
Containing 3,166 square feet of land, more or less;

See Exhibit "A-1", plat to accompany description, attached hereto and made a part hereof.

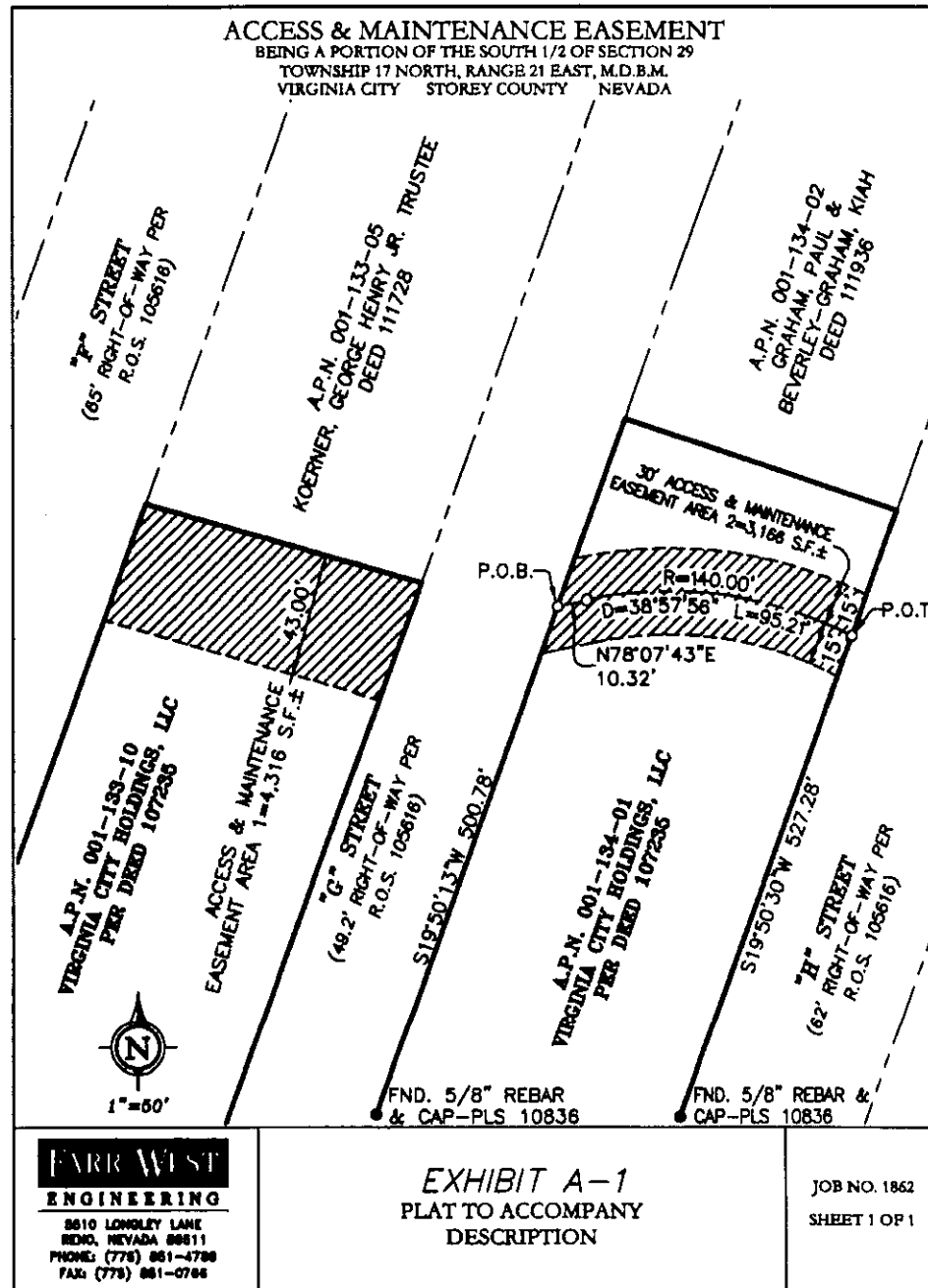
The Basis of Bearings for this description is Nevada State Plane Coordinate System, West Zone, North American Datum of 1983/1994, High Accuracy Reference NETWORK (NAD 83/94-HARN), AS DETERMINED USING REAL TIME KINEMATIC (RTK) GPS Observations with corrections transmitted by the Northern Nevada Cooperative Real Time Network GPS (NNCRN GPS) with ties to monuments published on the Nevada Department of Transportation website. the bearing between NDOT "WHEELER MON RESET" and NDOT "7221110" is taken as North 23°50'54" East. All dimensions shown are ground distances. combined grid-to-ground factor=1.0002530240.

Prepared by:  
Farr West Engineering  
5510 Longley Lane  
Reno, NV. 89511

Phil Reimer, P.L.S.  
Nevada Certificate No.13869



2020.04.29



**EXPOSURE AND MARKETING TIME ANALYSIS**

The appraiser has been asked to consider the probable exposure time for the subject. Exposure time is the market period that would reasonably be anticipated for the subject property prior to the date of value necessary for the subject if it had in fact been marketed for sale. USPAP requires the appraiser to address exposure time. Exposure time, again, is that time that would have been necessary to expose the subject property on the open market in order to have consummated a sale at the value conclusion.

Also, FIRREA requires an appraiser to address marketing time. Marketing time is that time that would be necessary to consummate a sale on the subject property at the final value conclusion, assuming it was first placed on the market on the effective date of valuation. In a stable market, exposure and marketing time are generally synonymous.

The appraiser has interviewed several real estate agents in the Virginia City/Storey County areas who have been active in real estate for the last several years. These individuals indicate that properties such as the subject would have a high demand if they were placed on the market for sale. In all cases, it was indicated to the appraiser that the property should be able to be sold if reasonably marketed and priced in a twelve to twenty four month period.

Based upon those discussions, it would appear as though a typical exposure time for the subject property should be in the range of 12 to 24 months.

## CERTIFICATION

I certify that, to the best of my knowledge and belief:

1. the statements of fact contained in this report are true and correct;
2. the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, that are my personal, impartial, and unbiased professional analyses, opinions, and conclusions;
3. I have no present or prospective interest in the property that is the subject of this report and I have no personal interest with respect to the parties involved;
4. I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment;
5. my engagement in this assignment was not contingent upon developing or reporting predetermined results;
6. my compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal;
7. My reported analysis, opinions and conclusions were developed, and this report has been prepared in conformity with the requirements of the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute. As well as the Uniform Standards of Professional Appraisal Practice as adopted by the Appraisal Foundation. The opinions, and conclusions were developed, and this report has been prepared in conformity with the Uniform Standards of Professional Appraisal Practice;
8. I have not made a personal inspection of the property that is the subject of this report;

9. James Martin provided significant real property appraisal assistance to the person signing this certification;
10. The use of this report is subject to the requirements of the Appraisal Institute relating to the review by its duly authorized representatives;
11. As of the date of this report, I, Anthony J. Wren MAI, SRA have completed the requirements of the continuing education program of the Appraisal Institute.
12. I have performed no services (an appraisal) as an appraiser, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.

The estimate of value of the herein described property as of the effective date of value, which is November 25, 2020, the value for the subject property is:

**ONE HUNDRED FOURTH SIX THOUSAND DOLLARS  
(\$146,000)**

**PERMANENT EASEMENT FOR ACCESS AND MAINTENANCE  
SEVEN THOUSAND NINE HUNDRED AND FIFTEEN DOLLARS  
(\$7,915)**



Anthony J. Wren, MAI, SRA  
Certified General Appraiser #A.0000090-CG

## ADDENDUM

## QUALIFICATIONS OF APPRAISER

**QUALIFICATIONS OF  
ANTHONY J. WREN, MAI, SRA  
REAL ESTATE APPRAISER**

**PROFESSIONAL DESIGNATIONS:**

MAI – Member Appraisal Institute*	1991
SRPA – Senior Real Property Appraiser*	1987
SRA – Senior Residential Appraiser*	1984

\* These are no longer consider to be acronyms by the Appraisal Institute

**PROFESSIONAL INVOLVEMENT:**

M	Re-Appointed by the Governor of Nevada to serve on the Nevada State Board of Taxation, Current Member	11/19 to 10/23
M	Appointed by the Governor of Nevada to serve on the Nevada State Board of Taxation, Current Member	5/16 to 10/19
M	Appointed by the Governor of Nevada to serve on the Nevada State Board of Equalization, Chairman as of January 2009	3/08 to 3/12
	Reappointed to a new term and Chair	3/12 to 10/15
M	Appointed by the Governor of Nevada to serve on the Nevada Commission of Appraisers	9/94 to 6/97 and 7/97 to 6/00
M	President, Commission of Appraisers of Real Estate, State of Nevada (1996, 1998)	
M	Expert Witness for Nevada District Court, Washoe, Storey, Clark and Elko Counties	
M	Member of the Appraisal Institute, National Board of Realtors, and Reno/Carson/Tahoe Board of Realtors	
M	Over 44 years of Appraisal Experience	



**APPRAISAL LICENSE:** Nevada Certified General Appraiser  
#A.0000090-CG

**REAL ESTATE BROKERAGE:** Nevada Real Estate Brokerage Licensed Broker  
Anthony J. Wren  
#B.0023456.INDV.

**OFFICES HELD:** *Member* Young Advisory Council SREA,  
San Diego & San Francisco, CA 1989 & 1991

*Education Chairman*, Reno/Tahoe/Carson  
Chapter Appraisal Institute 1993

Board of Directors, Reno/Carson/Tahoe Chapter Appraisal Institute 1993-2007

*President*, Reno/Carson/Tahoe Chapter 189  
1988-1989

*First Vice President*, Reno/Carson/Tahoe  
Chapter 189 1987-1988

*Secretary*, Reno/Carson/Tahoe Chapter 189  
1986-1987

*President*, Reno/Carson/Tahoe Chapter 189 2000

### Appraisal Instruction

Several USPAP Update Courses taught through	2020
Business Practices and Ethics	2020
15-Hour National USPAP	2018
Comparison Valuation of Small, Mixed-Use Properties	2011
Income Valuation of Small, Mixed-Use Properties	2011
15-Hour National USPAP Course	03/23/07
15-Hour Standards of Professional Practice (Seattle, WA)	03/22/07

7-Hour National USPAP Update (Las Vegas, NV)	03/02/07
7-Hour National USPAP Update (Chicago, IL)	04/15/05
7-Hour National USPAP Update (Reno, NV)	02/24/05
USPAP Update 2003 – Standards & Ethics for Professionals	09/05/03
Business Practices and Ethics	07/25/03
7-Hour National USPAP Update Course	05/02/03
15-Hour National USPAP	03/22/03
Appraisal Procedures	05/19/01
Sales Comparison Valuation of Small, Mixed-Use Properties	03/31/01
Standards of Professional Practice, Part B (USPAP)	02/10/01
Income Valuation of Small, Mixed-Use Properties	02/19/00
Standards of Professional Practice, A, B, & C, USPAP	1992–2003
Reno, NV, Casper, WY, Eugene, OR, Sacramento, CA, Las Vegas, NV	
Income Valuation of Small Mixed Use Properties	
	(Reno, NV) 1998
	(Casper, WY) 1999
	(Sacramento, CA) 1999
Residential Case Study, Course 210 (Las Vegas, NV)	10/97
Alternative Residential Reporting Forms (Buffalo, WY)	9/97
	(Polson, MT) 9/97
Data Confirmation and Verification (Richland, WA)	11/96
	(Riodoso, NM) 09/96
	(Reno, NV) 03/96
	(Savannah, GA) 12/95
Understanding the Limited Appraisal (Savannah, GA)	12/95
	<b>(Tucson, AZ) 09/94</b>
110 "Real Estate Appraiser Principles" (Minneapolis, MN)	07/99
	(Sacramento, CA) 05/95
	(Wenatchee, WA) 09/94
	(St. Louis, MO) 02/94
	(Las Vegas, NV) 05/94
URAR Update (Casper, WY)	01/94
	(Reno, NV) 12/93
1A2 Basic Valuation Procedures (Las Vegas, NV)	05/92
Course 207B, Income Valuation Appraising (Reno, NV)	Fall 1989
Truckee Meadows Community College (Reno, NV)	Spring 1989

**APPRAISAL COURSES AUDITED:**

Case Studies in Real Estate Valuation	1991
Cost Valuation of Small, Mixed-Use Properties	1988
Income Valuation of Small Mixed-Use Properties	
Sales Comparison Valuation of Small, Mixed-Use Properties	

**APPRAISAL COURSES SATISFACTORILY CHALLENGED:**

A1: Course I210 Residential Case Studies	(1993)
A1: Course 410 Standards of Professional Appraisal Practice	(1991)
A1: Course 420 Ethics of the Professional Appraisal Practice	(1991)
A1: Course 420 Ethics of the Professional Appraisal Practice	(1991)
SREA: Course 301 Special Applications of Real Estate Analysis	(1989)
SREA: Course 202 Applied Income Property Valuation	(1985)
SREA: Course 201 Principles of Income Property Appraising	(1984)
SREA: Course 101 An Introduction to Appraising Real Property	(1983)
SREA: Course 102 Applied Residential Property Valuation	(1983)

**Classes Taken Online**

Introduction to the Uniform Dataset (2 hours)	2019
USPAP Instructor Recertification Course 2018-2019 (4 hours)	2018
USPAP Instructor Recertification Course 2016-2017 (4 hours)	2016
USPAP Instructor Recertification Course 2014-2015 (4 hours)	2014

**Classes Attended**

Uniform Appraisal Standard For Federal Land Acquisition	2017
2018-2019 Instructors Recertification Course (USPAP)	2017
Architectural Styles and the UAD	2017
Constructing the Profession Report	2017
FHA SFR Appraising - Handbook 4000.1	2017
Comprehensive Square Foot Calculations	2017
2016-2017 USPAP Instructor Recertification Course	2015
Business Practice and Ethics Instructor Training	2015
Tahoe Litigation Conference	2014
Evaluating Residential Construction	2014
Appraisal Review General	2012
Uniform Appraisal Standards for Federal Land Acquisitions (Phoenix, AZ)	12/17 & 18/09
Valuation of Easements and Other Partial Interests (Reno, NV)	12/04/09

General Market Analysis and Highest & Best Use (Las Vegas, NV)	08/31/09 – 09/03/09
Introduction to International Valuation Standards (Online)	08/01/31 – 08/31/09
Valuation of Green Residential Properties (Phoenix, AZ)	02/19/09
REO Appraisal: Appraisal of Residential Property Foreclosures (Las Vegas, NV)	10/11/08
Forecasting Review	10/10/08
AQB Awareness Training for Appraisal Institute Instructors (Online)	08/15/07
Committee CE Credit (Chapter Level)	12/31/09
AQB USPAP Instructor Recertification Course (Dedham, MA)	02/24/07
AQB USPAP Instructor Recertification Course (Tucson, AZ)	12/04/04
Water Rights in Nevada	2/01/03
Training & Development Conference	08/26/03
AQB USPAP Instructor Recertification (San Francisco, CA)	10/30/02
Appraisal Continuing Education	12/10/02
Property Flipping and Predatory Lending Seminar	10/17/01
2001 USPAP Update for Instructors & Regulators-CA (San Diego, CA)	12/09/00
Lake Tahoe Case Studies in Commercial Highest & Best Use (Sacramento, CA)	10/20/00
Supporting Sales Comparison Grid Adjustments for Residential Properties (Reno, NV)	09/29/00
Case Studies in Commercial Highest and Best Use (Reno, NV)	07/28/00
Tools For Teaching Excellence, Day 1	07/09/00
USPAP Update for Instructors and Regulators (Las Vegas, NV)	07/08/00
Tools For Teaching Excellence, Day 2	07/10/00
Residential Consulting	03/31/00
Residential Consulting	2000
FHA's Home buyer Protection Plan & the Appraisal Process Seminar	1991
Affordable Housing Valuation Seminar	1997
Alternative Residential Reporting Forms	1986
Business Valuation Part 1	1996
Understanding Limited Appraisals – General	1995
Data Confirmation & Verification Methods	1995
Mandatory Faculty Workshop	1995
Appraising 1- to 4-Family Income Properties	1995
Investment Techniques with the HP-17/19II Calculator	1994
Fair Lending and the Appraiser	1994
Mock Trial	1994
Electronic Spreadsheet Workshop	1994
Basic Argus Training (Spreadsheets)	1994
Investment Techniques with the HP-17/19II Calculator	1994

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FNMA URAR Update	1993
Maximizing the Value of an Appraisal Practice	1993
Litigation Valuation	1992
101 "Instructors Clinic	1990
Comprehensive Appraisal Review	1990
Meetings Attended	
Committee Credit – National	12/31/00

**FORMAL EDUCATION:**

University of Texas at Arlington (No Degree)	1974
Casper College (No Degree)	1973
Peacock Military Academy (High School)	1972



## Storey County Board of County Commissioners

### Agenda Action Report

Meeting date: December 15, 2020

Estimate of time required: 10 Min

Agenda: Consent ☐ Regular agenda ☒ Public hearing required ☐

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1. **Title:** Discussion/Possible Action: Consideration and possible approval to reimburse the Storey County Fire Protection District an amount not to exceed \$22,000.00. This cost is for equipment and supplies directly related to the COVID-19 pandemic from March 1, 2020 through December 30, 2020. The funds would be reimbursed from Storey County's allocation of CARES Act funds.
2. **Recommended motion:** I (commissioner), move to approve the reimbursement of an amount not to exceed \$22,000.00 to the Storey County Fire Protection District. This cost is for equipment and supplies directly related to the COVID-19 pandemic. The funds will be reimbursed from Storey County's allocation of CARES Act funds.
3. **Prepared by:** Lara Mather  
**Department:** Community Relations **Telephone:** 847-0986
4. **Staff summary:** See Attached.
5. **Supporting materials:** List of items and justification.
6. **Fiscal impact:**  
Funds Available: \_\_\_\_\_ Fund: \_\_\_\_\_ Comptroller
7. **Legal review required:** \_\_\_\_\_ District Attorney
8. **Reviewed by:**  
\_\_\_\_ Department Head Department Name: Commissioner's Office  
\_\_\_\_ County Manager Other agency review: \_\_\_\_\_
9. **Board action:**  
☐ Approved ☐ Approved with Modifications  
☐ Denied ☐ Continued

Agenda Item No. 15

**Staff Report:**

In response to the COVID-19 pandemic and increasing positive caseload, the Storey County Fire Protection District will need to purchase additional equipment and supplies to effectively respond. They are requesting reimbursement for the purchase of 19 items ranging from equipment to clean and sanitize PPE, to equipment to assist in moving patients through limited access areas, such as staircases and hallways.

## **Storey County Fire Protection District Request for Reimbursement – CARES Act Funds**

### **EMS Equipment Bags & Packs**

These items will be utilized in not just supplying the new ambulance to increase our response to COVID patients, but to also equip the Battalion Chief vehicle with similar equipment and consistency as with our ambulances. This is part of our plan to increase our ALS response within the County. The battalion chief vehicle is currently set up for basic EMS response and patients with COVID require more aggressive treatment only available at the paramedic level. As numbers continue to rise, it is imperative that we increase our response capabilities and levels of treatment.

### **PPE cleaning**

With each patient contact, we are requiring our staff to clean all equipment and PPE after each call whether COVID known, expected, or not. This includes our staff's uniforms and any other PPE that may be utilized on the call. This is easily accomplished in our standard uniforms because our staff has multiple sets and can easily wash and dry them. Our turnout gear however takes up to 10 hours to wash and dry. By adding an NFPA compliant dryer to our current washer designed for bunker gear, we can get our staff response ready within 2-3 hours. With the COVID pandemic we are washing our gear far more frequently and are risking our staff not having the needed equipment due to the dry times of these garments. While

### **Stryker Stair Chair**

This item is also to equip our new rescue with a piece of equipment we frequently utilize to move patients' downstairs, hallways, and other locations where access is limited. We have encountered more patients at home requiring medical treatment because of the quarantine. This piece of equipment greatly helps with the movement of patients and is a safe and ergonomic manner that assists our staff in preventing possible lifting injuries and shortens time our staff spends in potential environments where COVID may be present.



**EMS Equipment bags & packs**

	Quantity	Price	Total
Unimed Airway Pack	2	\$161.18	\$322.36
Iron Duck EMS Bag	2	\$197.41	\$394.82
Pacific Coast Intubation pack	2	\$128.50	\$257.00
Statpacks IV Module	2	\$45.00	\$90.00
Single Box glove holder (metal)	6	\$31.99	\$191.94
		<b>Total</b>	<b>\$1,256.12</b>

**PPE cleaning Supplies**

	Quantity	Price	Total
Turnout gear dryer	2	\$8,795.00	\$17,590.00
		<b>Total</b>	<b>\$17,590.00</b>

**Misc. EMS Supplies**

Stryker Stair-Pro	1	\$2,495.00	\$2,495.00
		<b>Total</b>	<b>\$2,495.00</b>

<b>Amount Requested</b>			<b>\$21,341.12</b>
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## Storey County Board of County Commissioners Agenda Action Report

**Meeting date:** December 15, 2020

**Estimate of time required:** 10 Minutes

**Agenda:** Consent ☐ Regular agenda ☒ Public hearing required ☐

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1. **Title:** Discussion/Possible Action: Consideration and possible approval of an amount not to exceed \$40,000 for the purchase of a ¾ ton truck for Emergency Management to tow the Emergency Management COVID-19 response trailer. The funds will be covered by Storey County's CARES Act funds allotment.

2. **Recommended motion:** I (commissioner.) move to approve the purchase of a ¾ ton truck for Emergency Management to tow the Emergency Management COVID-19 response trailer. The funds will be covered by Storey County's CARES Act funds

3. **Prepared by:** Lara Mather

**Department:** Community Relations

**Telephone:** 847-0986

4. **Staff summary:** See Attached.

5. **Supporting materials:**

6. **Fiscal impact:**

Funds Available:

Fund:

\_\_\_\_ Comptroller

7. **Legal review required:**

\_\_\_\_ District Attorney

8. **Reviewed by:**

\_\_\_\_ Department Head

Department Name: Commissioner's Office

\_\_\_\_ County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved

☐ Approved with Modifications

☐ Denied

☐ Continued

Agenda Item No. 16

**Staff Report:**

Storey County Emergency Management is responsible for the coordination, management, and operation of the county's community based COVID-19 testing. This mandated testing will continue for approximately 2 more years. In addition, Emergency Management will be responsible for the coordination, management, and operation of the county's COVID-19 vaccination points of distribution (PODs.) During the mild weather months, the testing and vaccination PODs will be located in Lockwood, the Highlands, Mark Twain and Virginia City. During the winter months, the testing and vaccination PODs will be located in Lockwood and Virginia City. Each location is set up on a temporary basis. This requires the transportation of all supplies including, but not limited to, traffic cones, temporary barricades, tents, tables, chairs, PPE and sanitization supplies.

The current vehicle used to tow the response trailer is a 2005 ½ ton SUV. This vehicle does not have the power, brakes, wheelbase, nor the suspension to safely handle the size and weight of the trailer. Storey County Emergency Management is requesting approval for the purchase of a ¾ ton truck at a cost not to exceed \$40,000.

This purchase falls under the requirements of the CARES Act guidelines and Emergency Management has received approval for the Governor's Office of Finance for the purchase.



## Storey County Board of County Commissioners Agenda Action Report

Meeting date: December 15, 2020

Estimate of time required: 30 minutes

Agenda: Consent [ ] Regular agenda [ X ] Public hearing required [X ]

1. **Title: FOR POSSIBLE ACTION:** Hold a public hearing to consider a new infrastructure tax expenditure plan for 10:30 a.m. on December 15, 2020 at the Storey County Courthouse at 26 S. B Street in Virginia City, Nevada.
2. **Recommended motion:** I, Commissioner \_\_\_\_\_ hereby move to approve the new expenditure plan for infrastructure tax revenues as established during the course of this public hearing and to incorporate it in Ordinance 20-317.
3. **Prepared by:** Keith Loomis
4. **Department:** District Attorney's Office **Telephone:** 847-0964
5. **Staff summary:** See attached staff summary
6. **Supporting materials:** NRS 377B.100, NRS 377B.160
7. **Fiscal impact:**  
Funds Available: \_\_\_\_\_ Fund: \_\_\_\_\_ Comptroller
8. **Legal review required:**  
\_\_\_X\_\_\_ District Attorney
8. **Reviewed by:**  
\_\_\_\_ Department Head      Department Name:  
\_\_\_\_ County Manager      Other agency review: \_\_\_\_\_
9. **Board action:**  

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modifications
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued

Agenda Item No. 17

## **STAFF SUMMARY**

In 2000 the Board of County Commissioners adopted ordinance 169 imposing an infrastructure tax in the amount of one quarter of 1% on the sale of personal property in Storey County as authorized by NRS Chapter 377B. That tax is currently codified in Storey County Code Chapter 3.12. In enacting an infrastructure tax, the Board was required to approve a plan for the allocation of the revenues to permissible infrastructure projects as allowed by NRS 377B.160 (attached). The Board did approve a plan for the expenditure of the revenues. At the meeting held on December 1, 2020, the Board made the determination that continuation of the infrastructure tax was necessary for infrastructure purposes. The Board also set December 15, 2020 as the date for a public hearing to consider how the revenues from the tax should be allocated for infrastructure purposes. The most recent plan was approved in 2014. That plan is contained in Storey County Code section 3.12.012. (attached). That plan expires in January 2024. Most of the projects in the 2014 plan have been completed. There are, however, new and continuing infrastructure needs. . If that determination is yes, then the Board needs to set a public hearing to determine what the new plan should be. Ordinance 20-317 contains an example of a plan which addresses continuing infrastructure needs. It is only an example. The Board may have other ideas and the public may bring up additional matters to be considered. If a different plan is preferable, then that plan can be incorporated into Ordinance 20-317 in the place of the present plan.

**NRS 377B.160 Infrastructure fund: Expenditure of principal, interest and income. The money in the infrastructure fund, including interest and any other income from the fund:**

1. In a county whose population is 700,000 or more, must only be expended by the water authority, distributed by the water authority to its members, distributed by the water authority pursuant to NRS 377B.170 to a city or town located in the county whose territory is not within the boundaries of the area served by the water authority or to a public entity in the county which provides water or wastewater services and which is not a member of the water authority or, if no water authority exists in the county, expended by the board of county commissioners for:

(a) The acquisition, establishment, construction, improvement or equipping of water and wastewater facilities;

(b) The payment of principal and interest on notes, bonds or other securities issued to provide money for the cost of projects described in paragraph (a); or

(c) Any combination of those purposes.

Ê The board of county commissioners may only expend money from the infrastructure fund pursuant to this subsection in the manner set forth in the plan adopted pursuant to subsection 7 of NRS 377B.100.

2. In a county whose population is 100,000 or more but less than 700,000, must only be expended by the board of county commissioners in the manner set forth in the plan adopted pursuant to subsection 7 of NRS 377B.100 for:

(a) The acquisition, establishment, construction or expansion of:

(1) Projects for the management of floodplains or the prevention of floods; or

(2) Facilities relating to public safety;

(b) The payment of principal and interest on notes, bonds or other securities issued to provide money for the cost of projects described in paragraph (a);

(c) The ongoing expenses of operation and maintenance of projects described in subparagraph (1) of paragraph (a), if such projects were included in a plan adopted by the board of county commissioners pursuant to subsection 7 of NRS 377B.100 before January 1, 2003;

(d) Any program to provide financial assistance to owners of public and private property in areas likely to be flooded in order to make such property resistant to flood damage that is established pursuant to NRS 244.3653; or

(e) Any combination of those purposes.

3. In a county whose population is less than 100,000, must only be expended by the board of county commissioners in the manner set forth in the plan adopted pursuant to subsection 7 of NRS 377B.100 for:

(a) The acquisition, establishment, construction, improvement or equipping of:

(1) Water facilities; or

**(2) Wastewater facilities;**

**(b) The acquisition, establishment, construction, operation, maintenance or expansion of:**

**(1) Projects for the management of floodplains or the prevention of floods; or**

**(2) Facilities for the disposal of solid waste;**

**(c) The construction or renovation of facilities for schools;**

**(d) The construction or renovation of facilities having cultural or historical value;**

**(e) Projects described in subsection 2 of NRS 373.028;**

**(f) The acquisition, establishment, construction, expansion, improvement or equipping of facilities relating to public safety or to cultural and recreational, judicial or health and welfare functions;**

**(g) The ongoing expenses of operation and maintenance for services and supplies of facilities described in paragraph (f), excluding salaries and benefits;**

**(h) The payment of principal and interest on notes, bonds or other securities issued to provide money for the cost of projects, facilities and activities described in paragraphs (a) to (g), inclusive; or**

**(i) Any combination of those purposes.**

### **3.12.012 - Purpose of infrastructure tax.**

The proceeds of the infrastructure tax under NRS 377B may only be expended for the specific purposes allowed by law. The board has adopted a plan for expenditures out of the infrastructure special revenue fund which may include:

#### **Public works, water**

Replacement Lakeview water  
line .....3,000,000  
Five Mile Reservoir .....300,000  
Divide Reservoir restoration .....80,000

#### **Building and grounds**

V&T Depot purchase .....600,000  
V&T restoration .....300,000  
Gold Hill Depot restoration .....250,000  
Court House remodel .....250,000  
Fire Station #72 purchase .....250,000  
DA/Sheriff building purchase .....300,000

#### **Land purchases**

Gallagher/Clark lot .....250,000  
Courthouse parking lot renovation .....750,000  
Eaton's lot .....100,000  
Eaton's lot renovation .....100,000  
Curtis lot .....100,000

#### **Community development Mark Twain**

Flood control .....50,000  
Community center .....25,000

#### **Lockwood**

Flood control .....30,000  
Community center .....30,000  
Community garden .....10,000

#### **TRI**

County road repair .....500,000  
County drainage and erosion .....100,000



## Communications

Cassidian Patriot Vesta .....180,000

Painted Rock

Bridge repair .....25,000

These are not to exceed totals with the possibility of the board changing the cost estimates and financing coming from other sources.

## **Proposed Infrastructure Plan 12/2020**

### **Buildings & Grounds**

VC Justice Center Modification	\$ 770,000
Justice Center IT	\$ 20,000
Historic Stairs on Taylor at Sharon House	\$ 150,000
Lockwood Sheriff Substation	\$ 100,000

### **Water – Wastewater**

Upgrade of water system and tanks	\$ 250,000
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### **Roads**

According to Farr West Engineerings Road Plan (1-5 years)

TRI Center: Overlay, Seal, Reconstruction	\$2,648,435
MarkTwain: Seal, Overlay	\$ 5,428
Virginia City: Seal, Overlay, Reconstruction	\$ 581,857

### **Community Development**

#### **Virginia City Highlands**

Community Center/Fire Bay	\$ 150,000
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#### **Lockwood**

Community Center Improvements	\$ 300,000
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#### **Mark Twain**

Flood Control	\$ 300,000
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## Storey County Board of County Commissioners Agenda Action Report

**Meeting date:** December 15, 2020

**Estimate of time required:** 15 minutes

**Agenda:** Consent [ ] Regular agenda [ X ] Public hearing required [ ]

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1. **Title: FOR POSSIBLE ACTION:** Consideration and possible approval of second reading of ordinance 20-317 regarding allocation of infrastructure tax revenues on infrastructure projects within the County pursuant to an adopted plan of expenditures.
2. **Recommended motion:** I, Commissioner \_\_\_\_\_ hereby approve the second reading of Ordinance 20-317 providing for the allocation of infrastructure tax revenues to infrastructure projects in Storey County.
3. **Prepared by:** Keith Loomis
4. **Department:** District Attorney's Office **Telephone:** 847-0964
5. **Staff summary:** See attached staff summary
6. **Supporting materials:** Ordinance No. 20-317 ; Storey County Code Section 3.12.012
7. **Fiscal impact:**  
Funds Available: \_\_\_\_\_ Fund: \_\_\_\_\_ Comptroller
8. **Legal review required:**  
\_\_X\_\_ District Attorney
8. **Reviewed by:**  
\_\_\_\_ Department Head      Department Name: \_\_\_\_\_  
\_\_\_\_ County Manager      Other agency review: \_\_\_\_\_
9. **Board action:**  
[ ] Approved      [ ] Approved with Modifications  
[ ] Denied      [ ] Continued

Agenda Item No. 18

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## **STAFF SUMMARY**

Chapter 377B of the Nevada Revised Statutes authorizes counties to enact a sales tax on sales of personal property for the purpose of paying for infrastructure improvements. Storey County adopted Ordinance 169 in the year 2000 imposing a tax in the amount of one fourth of one percent on all sales of personal property in Storey County. That ordinance with subsequent amendments is currently codified in Chapter 3.12 of the Storey County Code. In order to impose the tax, the County also has to adopt a plan of expenditures to determine what infrastructure projects the county will spend the revenues on. The current plan of expenditures was adopted in 2014 and is set out in SCC 3.12.012 (attached). That plan expires on January 20, 2024. Pursuant to NRS 377B.100(7) on or before the date on which the plan expires, the Board is to consider whether there is a need for the continuation of the tax. In this case, most of the projects identified in the 2014 plan have been completed. There exist, however, a number of ongoing infrastructure needs. If the Board determines that the tax must be continued for a purpose allowed by NRS 377B.160 (infrastructure needs) then the Board is to adopt a new plan for the expenditure of the proceeds of the tax. The current ordinance sets out a new proposed plan of infrastructure expenditures. Essentially the proposed plan is a placeholder for an actual new plan of expenditures which will be adopted following a public hearing on the proposed plan of expenditures. That public hearing will be addressed in a separate agenda item.

**Bill No. 128**

**Ordinance No. 20-317**

**Summary**

An ordinance amending Storey County Code section 3.12.012 updating the plan of projects for the proceeds of the infrastructure tax

**Title**

**An ordinance amending Storey County Code section 3.12.012 updating the plan of projects for the proceeds of the infrastructure tax and providing for other properly related matters.**

The Board of County Commissioners of the County of Storey, State of Nevada, does ordain:

**SECTION I:** section 3.12.012 is amended to as follows:

**3.12.012 Purpose of infrastructure tax.**

The proceeds of the infrastrure tax under NRS 377B may only be expended for the specific purposes allowed by law. The board has adopted a plan for expenditures out of the Infrastructure Special Revenue Fund which may include:

**Buildings & Grounds**

VC Justice Center Modification	\$ 770,000
Justice Center IT	\$ 20,000
Historic Stairs on Taylor at Sharon House	\$ 150,000
Lockwood Sheriff Substation	\$ 100,000

**Water – Wastewater**

Upgrade of water system and tanks	\$ 250,000
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**Roads**

According to Farr West Engineerings Road Plan (1-5 years)

TRI Center: Overlay, Seal, Reconstruction	\$2,648,435
MarkTwain: Seal, Overlay	\$ 5,428
Virginia City: Seal, Overlay, Reconstruction	\$ 581,857

**Community Development**

<b><u>Virginia City Highlands</u></b>	
Community Center/Fire Bay	\$ 150,000

Lockwood

Community Center Improvements \$ 300,000

Mark Twain

Flood Control \$ 300,000

These are not to exceed totals with the possibility of the Board changing the cost estimates and financing coming from other sources. Total for this plan is **\$5,275,720**

Proposed on \_\_\_\_\_, 2020

By Commissioner \_\_\_\_\_

Vote: Ayes Commissioners \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Nays Commissioners \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Absent: Commissioners \_\_\_\_\_

\_\_\_\_\_  
Marshall McBride, Chair  
Storey County Board of County Commissioners

Attest:

\_\_\_\_\_  
Vanessa Stephens,  
Storey County Clerk/Treasurer

This Ordinance goes into effect on the \_\_\_\_\_ day of \_\_\_\_\_, 2020

### **3.12.012 - Purpose of infrastructure tax.**

The proceeds of the infrastructure tax under NRS 377B may only be expended for the specific purposes allowed by law. The board has adopted a plan for expenditures out of the infrastructure special revenue fund which may include:

#### **Public works, water**

Replacement Lakeview water  
line .....3,000,000  
Five Mile Reservoir .....300,000  
Divide Reservoir restoration .....80,000

#### **Building and grounds**

V&T Depot purchase .....600,000  
V&T restoration .....300,000  
Gold Hill Depot restoration .....250,000  
Court House remodel .....250,000  
Fire Station #72 purchase .....250,000  
DA/Sheriff building purchase .....300,000

#### **Land purchases**

Gallagher/Clark lot .....250,000  
Courthouse parking lot renovation .....750,000  
Eaton's lot .....100,000  
Eaton's lot renovation .....100,000  
Curtis lot .....100,000

#### **Community development Mark Twain**

Flood control .....50,000  
Community center .....25,000

#### **Lockwood**

Flood control .....30,000  
Community center .....30,000  
Community garden .....10,000

#### **TRI**

County road repair .....500,000  
County drainage and erosion .....100,000

## Communications

Cassidian Patriot Vesta .....180,000

Painted Rock

Bridge repair .....25,000

These are not to exceed totals with the possibility of the board changing the cost estimates and financing coming from other sources.





## Storey County Board of County Commissioners Agenda Action Report

Meeting date: December 15, 2020

Estimate of time required: 15 minutes

Agenda: Consent ☐ Regular agenda ☒ Public hearing required ☐

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1. **Title: FOR POSSIBLE ACTION:** Consideration and possible approval of second reading of Bill No. 126; Ordinance No. 20-315 providing for the substitution of the Storey County Board of County Commissioners as the ex officio board of trustees of the Tahoe Reno Industrial General Improvement District. (TRI GID)

2.  
3. **Recommended motion:** I Commissioner \_\_\_\_\_ hereby move to approve Ordinance 20-315.

3. **Prepared by:** Keith Loomis

4. **Department:** District Attorney's Office

**Telephone:** 847-0964

5. **Staff summary:** See attached.

6. **Supporting materials:** Proposed Ordinance 20-315

7. **Fiscal impact:**

Funds Available: \_\_\_\_\_ Fund: \_\_\_\_\_ Comptroller

8. **Legal review required:**

  X   District Attorney

8. **Reviewed by:**

\_\_\_\_ Department Head  
\_\_\_\_ County Manager

Department Name: \_\_\_\_\_  
Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continue

Agenda Item No. 19

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## **STAFF SUMMARY**

Due to the lack of residents residing within the service area of the TRI GID, that entity has consistently had problems finding qualified persons to sit on its board of trustees. At present two of the five trustee positions are vacant. The Board of Trustees has asked that the Board of County Commissioners act, ex officio, as the board of trustees of the TRI GID. Such status is authorized by NRS 318.0953. Ordinance 20-315 provides for the change in governance.

Summary – An ordinance by which the Storey County Board of County Commissioners shall become the Ex Officio Board of Trustees of the TRI General Improvement District pursuant to Nevada Revised Statutes Chapter 318.

Bill No. 126

ORDINANCE NO. 20-315

TITLE:

AN ORDINANCE BY WHICH THE STOREY COUNTY BOARD OF COUNTY COMMISSIONERS SHALL BECOME THE EX OFFICIO BOARD OF TRUSTEES OF THE TRI GENERAL IMPROVEMENT DISTRICT PURSUANT TO NEVADA REVISED STATUTES CHAPTER 318 AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

Recitals

WHEREAS, the Tahoe-Reno Industrial Center ("TRI Center") is an area of partially developed land planned by the Storey County Master Plan to be a large industrial business park located in the northern portion of the County, which requires water and sewer service.

WHEREAS, NRS Chapter 318 authorizes a county to form a general improvement district to supply water and sewer services (among other allowed basic powers) to customers.

WHEREAS, a general improvement district offers the most economical and functional method of providing water and sewer services to the service area encompassing TRI Center.

WHEREAS, pursuant to NRS 318.055, the Board of County Commissioners of Storey County ("BCC") formed the TRI General Improvement District ("TRIGID") on February 1, 2000, pursuant to Ordinance #164 and subsequently modified TRIGID's basic powers (Ordinance #171 on August 8, 2001 and Ordinance #176 on June 5, 2001) so that TRIGID now furnishes water and sewer service.

WHEREAS, pursuant to NRS 318.080, after adopting the formation ordinance, and prior to appointing the first Board of Trustees, the BCC constituted the ex officio Board of Trustees for the District and, in that role, established accounting practices and procedures, auditing practices and procedures, a budget and management standards for TRIGID.

WHEREAS, pursuant to NRS 318.080, the BCC appointed the first Board of Trustees (the "Trustees") for TRIGID, and since that time, the Trustees have governed TRIGID to provide water and sewer service.

WHEREAS, Tahoe-Reno Industrial Center, LLC, as the master developer of TRI Center (“Master Developer”), had the responsibility to construct and dedicate to TRIGID water and sewer utility facilities for the initial build out of TRI Center, which it has largely completed.

WHEREAS, until June 30, 2020, TRIGID contracted with a private company, TRI Water and Sewer Company, a Delaware corporation controlled by the Master Developer (“Operating Company”), to operate the water and sewer facilities within TRIGID’s service territory and to provide water and sewer service to TRIGID’s customers.

WHEREAS, TRIGID and Master Developer entered into an exit agreement, approved by the TRIGID Board of Trustee on August 24, 2020, that sets forth their respective rights and responsibilities as the Master Developer winds down its involvement in the construction and operation of TRIGID, and as of July 1, 2020, TRIGID has taken over all operations from the Operating Company.

WHEREAS, NRS 318.080 requires that each Trustee be a qualified elector of the district, which means they must be residents of the TRIGID service area.

WHEREAS, because there is a limited population residing within TRIGID’s service area, the number of qualified residents of the TRIGID service area who are eligible for service as a TRIGID trustee is very limited.

WHEREAS, due to the limited residential population within TRIGID’s service area, TRIGID currently has two vacancies on the current Board of Trustees, which it cannot fill.

WHEREAS, in the event that any one of the current Trustees cannot attend a meeting of the Board of Trustees, a quorum does not exist, and TRIGID cannot take any action to complete the business of the District.

WHEREAS, this situation poses a serious vulnerability to the secure and sustainable operations of TRIGID.

WHEREAS, due to their employment and other relationships with the Master Developer, the current members of the Board of Trustees may have potential or actual conflicts of interest with regard to certain matters that the Board must consider, which is unduly burdensome on TRIGID’s operations and policy decisions.

WHEREAS, pursuant to NRS 318.0953, the BCC may at any time resume its role as the ex officio Board of Trustees of TRIGID by adopting an ordinance to that effect.

WHEREAS, pursuant to NRS 318.0953, should the BCC adopt such an ordinance, it becomes the board of TRIGID thirty days after the effective date the ordinance is adopted.

WHEREAS, at its regular meeting held on August 27, 2020, after discussion, upon motion duly made, seconded and unanimously approved, TRIGID’s Trustees passed a resolution

requesting that the BCC serve as the Ex-Officio Board of Trustees for TRIGID commencing on or about January 1, 2021.

WHEREAS, at a hearing during its regularly scheduled meeting on September 15, 2020, the BCC approved a modified service plan for TRIGID.

WHEREAS, the BCC considered the Trustees' request for the BCC to serve as TRIGID's Ex-Officio Board of Trustees at a hearing during the BCC's regularly scheduled meeting on November 17, 2020, which was held by teleconference in accordance with the Governor's Directive 006 related to social distancing criteria during the COVID-19 pandemic. The meeting agenda was properly noticed as required by law. All interested persons and members of the public were given the opportunity to comment via teleconference, after which the Board discussed and deliberated on the issue of governance.

NOW THEREFORE THE BOARD OF COUNTY COMMISSIONERS OF STOREY COUNTY, NEVADA, DO ORDAIN AS FOLLOWS:

**SECTION 1:**

Proceedings were properly initiated and held for the BCC to become the Ex-Officio Board of Trustees of TRIGID pursuant to Chapter 318 of the Nevada Revised Statutes. The BCC is authorized and empowered under NRS Chapter 318, in addition to powers elsewhere conferred upon the BCC, to hear the request of the TRIGID Trustees and for the BCC to ordain itself the ex officio Board of Trustees of TRIGID.

**SECTION 2:**

The Board of County Commissioners of Storey County hereby ordains itself and shall be the Ex-Officio Board of Trustees of TRIGID according to NRS Chapter 318. Pursuant to NRS 318.0953, the effective date of the BCC becoming the ex officio Board of Trustees of TRIGID shall be thirty days from the date of approval of this ordinance.

**SECTION 3:**

Within this statutory 30-day period, the county clerk shall promptly cause a copy of this ordinance to be:

- a. Filed in the county clerk's office;
- b. Transmitted to the secretary of TRIGID; and
- c. Filed in the Office of the Secretary of State without the payment of any fee and otherwise in the same manner as articles of incorporation are required to be filed under NRS Chapter 78.

**SECTION 4:**

At its first regularly scheduled meeting after the effective date of the BCC becoming the ex officio board of TRIGID, the BCC shall designate the persons who will serve as President, Vice-President and Secretary/Treasurer of TRIGID according to the requirements of NRS 318.09533.

**SECTION 5:**

As the ex officio Board of Trustees of TRIGID, the BCC will hold the regular meetings of TRIGID during the regularly scheduled BCC meetings on the second Tuesday of every month, or at such other times and as it may determine according to the requirements of law.

**SECTION 6:**

TRIGID shall maintain staffing levels and necessary contracts to operate independently of the County, including separate counsel and engineering services. Other than the change in governance made herein, nothing in this ordinance shall be construed to alter the current operations of TRIGID. TRIGID shall continue to operate according to its existing rules, regulations, policies, contracts, resolutions and other directives and approvals of the TRIGID Board of Trustees.

**SECTION 7:**

The District shall maintain appropriate rates and fees for water, sewer, and reuse utilities in order to operate without any additional cost to the County.

**SECTION 8:**

The description of the current boundaries of TRIGID is contained in Exhibit "A" attached hereto and by reference made a part hereof, comprising the area commonly known as the Tahoe-Reno Industrial Center

**SECTION 9:**

This Ordinance is based upon the following findings of the BCC:

- a. If the BCC elects to serve as the ex-officio Board of Trustees for TRIGID, TRIGID would be afforded greater security, functionality, and sustainability.
- b. This security could provide more opportunity for economic development and growth within the TRI Center, creating potential for increase in property values and related increase for ad-valorem revenues, to the overall benefit of the residents of Storey County.
- c. Because TRIGID is required to operate independently of the County and collect appropriate rates and fees for the services it provides to its customers, the BCC serving as the ex officio board of TRIGID will not impose additional costs on County residents or an undue burden on County resources.

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**SECTION 10:**

This Ordinance shall be in full force and effect from and after its passage, approval and publication as prescribed by NRS 244.100.

Proposed on November 17, 2020.

Proposed by Commissioner \_\_\_\_\_

Passed on \_\_\_\_\_

Vote

Ayes

Nays

Absent

Abstentions

\_\_\_\_\_  
Chair



# Storey County Board of County Commissioners

## Agenda Action Report

**Meeting date:** December 15, 2020

**Estimate of time required:** 10 min.

**Agenda:** Consent ☐ Regular agenda ☐ Public hearing required ☒

1. **Title:** Discussion and possible action on second reading of Bill No. 127, Ordinance No. 20-316 amending Storey County Code chapter 3.76 Motor Vehicle Fuel Tax-Road Repair by imposing a tax on special fuel that consists of diesel fuel sold in Storey County.

2. **Recommended motion:** I move to approve the second reading of Bill No. 127, Ordinance No. 20-316 imposing a tax on diesel fuel sold in Storey County

3. **Prepared by:** Austin Osborne, County Manager  
Robert Morris, outside legal counsel

**Department:** District Attorney's Office

**Telephone:** 847-0964

4. **Staff summary:** The 2019 Nevada Legislature passed and the Governor signed Senate Bill 48, an Act relating to taxation; authorizing boards of county commissioners in certain smaller counties to impose an additional tax on diesel fuel; along with other provisions. The legislation authorized Storey County to enact up to a \$0.05 (five cent) per gallon diesel tax. The ordinance must be approved by at least two-thirds of the board or the matter can be submitted to the voters and approved by a majority of the registered voters in the county voting on the question.

Revenues will be applied to the Storey County Roads fund and will be used for the maintenance and rehabilitation of roads throughout the county. Diesel fuel sales in Storey County occur overwhelmingly at the Tahoe-Reno Industrial Center. Thus, interstate trucking will be the principal contributor to these revenues in the county, shifting much of the burden of maintaining TRI-Center roads from the county taxpayers to the interstate trucking industry. (Continued on next page...)

5. **Supporting materials:** Ordinance and marked-up copy of the ordinance

6. **Fiscal impact:** The estimated proceeds of the tax are \$250,000. The funds will be split between the state and the county.

7. **Legal review required:** Yes \_\_\_\_\_ District Attorney

8. **Reviewed by:**

\_\_\_\_\_ Department Head

Department Name: Community Development

\_\_\_\_\_ County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No. 20



**4. Staff summary continued:** A 5-cent diesel tax is estimated to generate \$250,000 per year in 2020, which will be split between the state and the county. If the ordinance is enacted, Storey County will enter into an agreement with the State governing the collection, disbursement and use of the tax proceeds. Storey County currently imposes a fuel tax and has a similar agreement with the State of Nevada regarding collection and disbursement of that tax. Storey County staff has prepared a business impact statement for the diesel tax and the board, at the December 1, 2020 meeting, approved the business impact statement finding that the tax does not impose a significant economic burden on a business or restrict the formation, operation or expansion of businesses in Storey County. With the approval of the business impact statement staff recommends approval of the ordinance.

**Bill No. 127**

**Ordinance No. 20-316**

**Summary**

An ordinance amending Storey County Code chapter 3.76 Motor Vehicle Fuel Tax-Road Repair by imposing a tax on special fuel that consists of diesel fuel sold in Storey County.

**Title**

**An ordinance amending Storey County Code chapter 3.76 Motor Vehicle Fuel Tax-Road Repair by imposing a tax on special fuel that consists of diesel fuel sold in Storey County and providing for other properly related matters.**

The Board of County Commissioners of the County of Storey, State of Nevada, does ordain:

**SECTION I:** Chapter 3.76 is amended as follows:

**Chapter 3.76 Motor Vehicle Fuel Tax-Road Repair**

**Sections:**

- 3.76.010 Tax imposed.
- 3.76.020 Proceeds use.
- 3.76.030 Date of imposition.
- 3.76.040 State provisions included.
- 3.76.050 Amendments to state provisions included

**3.76.010 Tax imposed.**

A. Pursuant to the authority of Nevada Revised Statutes, section 365.192 et al., it is ordained that provision for the imposition and collection of a tax on motor fuel of one cent per gallon be made.

B. A five cent per gallon tax is imposed on diesel fuel sold in Storey County.

**3.76.015 Payment of tax.**

Every dealer must:

A. Pay an excise tax of one cent on all motor vehicle fuel sold, distributed or used in the manner and within the time prescribed in Nevada Revised Statutes chapter 373.

B. Pay an excise tax of five cents per gallon on all diesel fuel sold, distributed or used in the manner and within the time prescribed in Nevada Revised Statutes chapter 373.

**3.76.020 Proceeds use.**

The tax proceeds may be used solely for the repair or restore existing paved roads, streets and alleys, other than those maintained by the federal government and this state by resurfacing, overlaying, resealing or such customary methods.

**3.76.030 Date of imposition.**

A. The Storey County motor vehicle fuel tax ~~shall~~ must be imposed on the first day of the second calendar month following the approval of the ordinance codified in this chapter by the voters of Storey County.

B. The diesel tax imposed by this chapter becomes effective on the first day of the second calendar month following enactment following the enactment of the ordinance imposing or changing the diesel tax.

**3.76.040 State provisions included.**

All applicable provisions of the Nevada Revised Statutes, Chapter 365, are made a part of this chapter.

**3.76.050 Amendments to state provisions included.**

All amendments to chapter 365, Nevada Revised Statutes, which are not inconsistent with this chapter, shall automatically become part of this chapter as long as the amendments are enacted after the effective date of the subject ordinance.

Proposed on \_\_\_\_\_, 2020.

by Commissioner \_\_\_\_\_

Passed on \_\_\_\_\_, 2020.

Vote: Ayes: Commissioners \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Nays: Commissioners \_\_\_\_\_

\_\_\_\_\_

Absent: Commissioners \_\_\_\_\_

\_\_\_\_\_  
Marshall McBride, Chair

Storey County Board of County Commissioners

Attest:

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Vanessa Stephens  
Clerk & Treasurer, Storey County

This ordinance will become effective on February 1, 2021.

**Bill No. 127**

**Ordinance No. 20-316**

**Summary**

An ordinance amending Storey County Code chapter 3.76 Motor Vehicle Fuel Tax-Road Repair by imposing a tax on special fuel that consists of diesel fuel sold in Storey County.

**Title**

**An ordinance amending Storey County Code chapter 3.76 Motor Vehicle Fuel Tax-Road Repair by imposing a tax on special fuel that consists of diesel fuel sold in Storey County and providing for other properly related matters.**

The Board of County Commissioners of the County of Storey, State of Nevada, does ordain:

**SECTION I:** Chapter 3.76 is amended as follows:

**Chapter 3.76 Motor Vehicle Fuel Tax-Road Repair**

**Sections:**

- 3.76.010 Tax imposed.
- 3.76.020 Proceeds use.
- 3.76.030 Date of imposition.
- 3.76.040 State provisions included.
- 3.76.050 Amendments to state provisions included

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**3.76.020 Proceeds use.**

The tax proceeds may be used solely for the repair or restore existing paved roads, streets and alleys, other than those maintained by the federal government and this state by resurfacing, overlaying, resealing or such customary methods.

**3.76.030 Date of imposition.**

A. The Storey County motor vehicle fuel tax must be imposed on the first day of the second calendar month following the approval of the ordinance codified in this chapter by the voters of Storey County.

B. The diesel tax imposed by this chapter becomes effective on the first day of the second calendar month following enactment following the enactment of the ordinance imposing or changing the diesel tax.

**3.76.040 State provisions included.**

All applicable provisions of the Nevada Revised Statutes, Chapter 365, are made a part of this chapter.

**3.76.050 Amendments to state provisions included.**

All amendments to chapter 365, Nevada Revised Statutes, which are not inconsistent with this chapter, shall automatically become part of this chapter as long as the amendments are enacted after the effective date of the subject ordinance.

Proposed on \_\_\_\_\_, 2020.

by Commissioner \_\_\_\_\_

Passed on \_\_\_\_\_, 2020.

Vote: Ayes: Commissioners \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Nays: Commissioners \_\_\_\_\_

\_\_\_\_\_

Absent: Commissioners \_\_\_\_\_

\_\_\_\_\_  
Marshall McBride, Chair

Storey County Board of County Commissioners

Attest:

---

Vanessa Stephens  
Clerk & Treasurer, Storey County

This ordinance will become effective on February 1, 2021.



## Storey County Board of County Commissioners Agenda Action Report

Meeting date: December 15, 2020

Estimate of time required: 10 min.

Agenda: Consent ☐ Regular agenda ☒ Public hearing required ☒

1. **Title: Discussion/Possible Action:** Second Reading of Bill 124, Ordinance 20-313, text amendments to Storey County Code Title 16 - Subdivisions and Title 17 - Zoning Ordinance, specifically sections 16.20.010 and 17.03.230, to modify language that allows for a third-party review for Planned Unit Development and Subdivision applications, including that the cost for such third-party review be paid by the applicant.
2. **Recommended motion:** In accordance with the recommendation by staff and the Planning Commission, I (*commissioner*) move to approve the Second Reading of Bill 124, Ordinance 20-313, text amendments to Storey County Code Title 16 Subdivisions and Title 17 Zoning Ordinance, specifically sections 16.20.010 and 17.03.230, to modify language that allows for a third-party review for Planned Unit Development and Subdivision applications, including that the cost for such third-party review be paid by the applicant.
3. **Prepared by:** Kathy Canfield
4. **Department:** Planning **Telephone:** 775.847.1144
5. **Staff summary:** File No. 2020-034. This is the Second Reading of Bill 124, Ordinance 20-313. The First Reading occurred at the December 1, 2020 Board of County Commissioner's meeting. No comments were received during the public comment period. No changes have been made from the First Reading.
6. **Supporting materials:** Bill 124, Ordinance 20-313
7. **Fiscal impact:** None on local government.

Funds Available:

Fund:

\_\_\_\_ Comptroller

8. **Legal review required:** \_\_\_\_ District Attorney

9. **Reviewed by:**

\_\_\_\_ Department Head

\_\_\_\_ Department Name: Planning

\_\_\_\_ County Manager

\_\_\_\_ Other agency review: \_\_\_\_\_

10. **Board action:**

☐ Approved  
☐ Denied

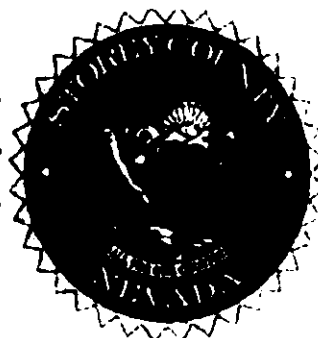
☐ Approved with Modifications  
☐ Continued

Agenda Item No. 21



## STOREY COUNTY PLANNING DEPARTMENT

Storey County Courthouse  
26 South B Street, PO Box 176, Virginia City, NV 89440 Phone (775)  
847-1144 – Fax (775) 847-0949  
planning@storeycounty.org



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**To:** Storey County Board of County Commissioners

**From:** Storey County Planning Department

**Meeting Date:** December 15, 2020

**Meeting Location:** Storey County Courthouse, 26 S. B Street, Virginia City, Storey County, Nevada, via Zoom

**Staff Contact:** Kathy Canfield

**File:** 2020-034

**Request:** Second Reading of Bill 124, Ordinance 20-313, text amendments to Storey County Code Title 16 - Subdivisions and Title 17 - Zoning Ordinance, specifically sections 16.20.010 and 17.03.230, to modify language that allows for a third-party review for Planned Unit Development and Subdivision applications, including that the cost for such third-party review be paid by the applicant.

### **First Reading**

The Storey County Board of County Commissioners reviewed the First Reading of Bill 124, Ordinance 20-313 at their December 1, 2020 meeting. An overview of the proposed modifications regarding third-party review fees was given by staff. There were no comments from Board members and no comments from the public. The Board of County Commissioners voted 2-0 (1 absent) to approve the First Reading of Bill 124, Ordinance 20-313.

### **Background & Analysis**

The Storey County Code allows for applicants to apply for Planned Unit Developments and Subdivisions. A Planned Unit Development is the process of planning for the development of land by an owner, and may include the layout of streets, utilities, drainage systems and subdivision of parcels of land for residential, commercial, public or industrial land uses, or a combination of some or all of these types of land uses.

Storey County recognizes that while this is a preferable process to plan large tracts of land, the review of such proposals may be time-consuming and may require expertise beyond the capabilities of staff. Nevada Revised Statutes (NRS) and the Storey County Code also identify timelines to be met for the review of such applications, typically 65 days from a complete submittal package to action by the Board of County Commissioners.

In order to provide a thorough and timely review, Storey County proposes to utilize the expertise of a qualified firm to provide assistance to County staff when necessary. The assistance is proposed through a "third party" review, and the applicant would be responsible for the payment of these services. The Community Development Department has a similar process in place for complex building plan review.

Not all submitted Planned Unit Developments and/or Subdivisions of land may require a third-party review process. Staff proposes a process that the applicant shall meet with staff prior to submittal of such an application and go over the proposed design. At that time, staff will identify the need, if any, for a third-party review of the Planned Unit Development and/or Subdivision application. If the need is identified, staff will contact the third-party reviewer for a cost estimate for the review. That cost estimate amount is to be submitted along with the normal County application fee at the time of application submittal.

If the applicant has questions or concerns about the cost estimate, staff will review the questions and concerns with the third-party reviewer. If an agreement to the cost estimate can not be reached, the applicant has the ability to follow the appeal process identified in Chapter 17.03 of the Storey County Zoning Ordinance.

At this time, the County has contracts with several independent firms for engineering, surveying, plan review and other tasks as necessary. It is anticipated that if such a Planned Unit Development and/or Subdivision application is submitted in the near future, one of these firms, based on the potential issues associated with the application, would be identified as the third-party reviewer.

The proposed language changes are included as Appendix A of this staff report.

#### **Planning Commission Meeting**

The Planning Commission heard this item at their November 5, 2020 meeting. The commissioners raised questions about the intent of the third party review, the processing and timing of such a review and the process for when an applicant doesn't agree with a cost estimate. A concern was raised that this process may make a review longer. Staff stated that this process is to help facilitate the review of a large PUD so that the process doesn't take longer and can meet Nevada Revised Statutes (NRS) and Storey County timelines. The Planning Commission voted 7-0 to recommend approval of the proposed modifications.

#### **Motions**

1. **For approval:** I (*commissioner*) move to approve the Second Reading of Bill 124, Ordinance 20-313, text amendments to Storey County Code Title 16 Subdivisions and Title 17 Zoning Ordinance, specifically sections 16.20.010 and 17.03.230, to modify language that allows for a third-party review for Planned Unit Development and Subdivision applications, including that the cost for such third-party review be paid by the applicant.

**For denial:** I (*commissioner*) move to deny the Second Reading of Bill 124, Ordinance 20-313, text amendments to Storey County Code Title 16 Subdivisions and Title 17 Zoning Ordinance, specifically sections 16.20.010 and 17.03.230, to modify language that allows for a third-party review for Planned Unit Development and Subdivision applications, including that the cost for such third-party review be paid by the applicant.

## Appendix A

### Draft

### Bill 124, Ordinance No. 20-313

#### Amendment to Section 16.20.010 and Section 17.03.230 of Storey County Code

~~Red cross-out~~ – language to be deleted

Blue italicized underlined – language to be added

#### Summary

An ordinance amending Storey County Code sections 16.20.010 General requirements and 17.03.230 Planned unit developments to allow a third-party review fee for the cost of review of subdivision and planned unit development (PUD) maps.

#### Title

An ordinance amending Storey County Code sections 16.20.010 General requirements and 17.03.230 Planned unit developments to allow a third-party review fee for the cost of review of subdivision and planned unit development maps and providing for other properly related matters.

The Board of County Commissioners of the County of Storey, State of Nevada, does ordain:

**SECTION I:** Title 16 Subdivisions is amended as follows:

#### **16.20.010 General requirements**

A. General procedures. All subdivision applications must be processed in 2 stages:

1. Application for tentative map approval; and
2. Application for final map approval.

The board is the final decision maker for purposes of tentative and final subdivision maps. The planning commission will take action and provide a recommendation to the board on all tentative subdivision maps.

B. Pre-application conference. Before ~~preparing the~~ submitting a tentative subdivision map, the subdivider ~~may~~ must file a preliminary review application with the planning department to discuss the procedure for approval of a tentative subdivision map and the requirements as to the general layout of streets and for reservations of land, street improvements, drainage, sewerage, fire protection, and similar matters, as well as the availability of existing services, including schools. The director of planning or a designee may determine that the county requires assistance of a third party for the review of the tentative and final subdivision map. If assistance is required, the director must determine the estimated cost of review, including but not limited to, planning, engineering, public works and fire district issues for the project and add the estimated cost as an additional map review fee due when the tentative map and/or final map are submitted. An accounting of actual time spent on review by third parties will be used to finalize the amount of the third-party review fee. If the actual cost is more than the fee paid, the applicant must pay the difference prior to any formal action on the project. If the actual cost is less than the fee paid the excess will be refunded.

C. Applicability. All owners of land or their authorized representatives who propose to divide any land or portion thereof, vacant or unimproved, for transfer or development into 5 or more lots, parcels, sites, units

or plots, or to create a commercial subdivision, pursuant to NRS 278.325, must file an application for approval of a tentative subdivision map. Unless a method of disposition is adopted for the purpose of evading this chapter or would have the effect of evading this chapter, the provisions of this part do not apply to:

1. A division of land into large parcels which creates lots, parcels, sites, units or plots of land, each of which comprises 40 nominal acres or more of land including roads and roadway easements, and is subject to chapter 16.40 Division into Large Parcels;

2. Any division of land which is ordered by any court in this state or created by operation of law;

3. A lien, mortgage, deed or trust, or any other security instrument, provided that creation or foreclosure of such an instrument on a portion of a larger parcel will not result in the division of the larger parcel;

4. A security or unit of interest in any investment trust regulated under the laws of the state or any other interest in an investment entity;

5. Cemetery lots; or

6. An interest in oil, gas, minerals or building materials, which are now or later severed from the surface ownership of the real property.

D. The filing of a tentative map for 5 or more new condominium or townhouse dwelling units, or for the conversion of multi-family dwellings (apartments) to 5 or more condominium or townhouse dwelling units shall follow the procedures which pertain to the subdivision of land as outlined in this title unless stated otherwise.

**SECTION II:** Title17 Zoning ordinance is amended as follows:

**17.03.230 - Planned unit developments.**

A. Pre-application submittal conference. Before an application for a PUD zone may be accepted, a pre-submittal conference including the developer (or an authorized representative) and county staff, including staff from other regulatory agencies or jurisdictions if necessary, is required to discuss proposed plans and review submittal requirements. The purpose of the pre-application submittal conference will be to determine if and how the proposed development may satisfy the required findings of fact under section 17.03.230(C).

B. Application. An application for a PUD will include a request for zone change from the existing zone to PUD; a tentative map pursuant to section 17.03.220 and a PUD development plan which conforms to the provision of chapter 17.56 (PUD zone). All of these required components will be submitted together in the application, along with all required fees, including any third-party review fees pursuant to section 16.20.010 (B), as set by resolution of the board.

C. Approval and required findings. As required by NRS 278A.500, the grant or denial of tentative approval by minute action must set forth the reasons for the grant, with or without conditions, or for the denial, and the minutes must set forth with particularity in what respects the plan would or would not be in the public interest including, but not limited to, findings on the following:

1. In what respects the plan is or is not consistent with the statement of objectives of a planned unit development.

2. The extent to which the plan departs from zoning and subdivision regulations otherwise applicable to the property including, but not limited to, density, bulk and use, and the reasons why these departures are or are not deemed to be in the public interest.

3. The ratio of residential to nonresidential use in the planned unit development.

4. The purpose, location and amount of the common area in the planned unit development, the reliability of the proposals for maintenance and conservation of the common area, and the adequacy or inadequacy of the amount and purpose of the common area as related to the proposed density and type of residential development.

5. The physical design of the plan and the manner in which the design does or does not make adequate provision for public services, provide adequate control over vehicular traffic, and further the amenities of light and air, recreation and visual enjoyment.

6. The relationship, beneficial or adverse, of the proposed planned unit development to the neighborhood in which it is proposed to be established.

7. In the case of a plan which proposes development over a period of years, the sufficiency of the terms and conditions intended to protect the interests of the public, residents and owners of the planned unit development in the integrity of the plan.

8. The extent to which the plan is consistent with the statement of objectives of a planned unit development contained in the master plan, this chapter, and chapter 17.56 (Planned unit development zone).

9. The extent to which the proposed development is compatible and preserves the character and integrity of adjacent developments and communities.

10. The extent to which the quality or quantity of available water for surrounding communities and uses will be protected.

11. The extent to which sufficient quality and quantity of water serving the anticipated number of units in the proposed development, including phasing and at completion, will be provided.

12. The extent to which the development conforms to existing topography (including hillside and ridgeline environments as described in chapter 17.56, water bodies, natural drainage systems, and other geographic features.

13. The extent to which the development provides for an orderly and creative arrangement of land uses that include a variety of housing types, commercial services, employment and recreational opportunities, and common area for recreational purpose (passive and active), or any combination thereof, designed to achieve a balanced integration of economic, housing, or redevelopment opportunities.

14. The extent to which the development mitigates adverse impacts such as traffic, noise, odors, visual nuisances, light pollution, or other similar adverse effects to adjacent developments and communities.

15. Where the development plan proposes development over a period of years, the sufficiency of the terms and conditions intended to protect the interest of the public, residents, and owners of the PUD and the integrity of the plan and, where the plan provides phases, the period in which the application for each phase must be filed.

16. Where there is deviation from the standard ordinance requirements in the County Code, how it will be warranted by the design and additional amenities incorporated in the development which offers certain unusual redeeming features to compensate for any allowed deviations.

17. The extent to which the development will not result in material prejudice or diminution in the value of surrounding properties, and will not endanger the health, safety, and general welfare of the community.

D. Development standards. The development standards, density, and intensity of uses of a planned unit development are regulated pursuant to chapter 17.56

E. Revision procedure. A public hearing by the planning commission and board is required before revisions to the plan which involve changes in land use, expansion, or intensification of development, or changes in the standards of development may be approved. The director will determine on a case-by-case basis those instances when a revision to the development plan is necessary, following the same procedure as the original application. Changes in an approved development plan which do not involve changes in land use, expansion, or intensification of development or changes in the standards of development may be approved by the director if the changes are consistent with the purposes, character, and conditions of the development plan.

**F. Development schedule, modification, or revocation.**

1. An application for a PUD approval must be accompanied by a development schedule, including a phasing plan, indicating the dates when applications for final approval of all sections of the plan are to be filed and, in the case of tentative maps, dates that the final map or series of final maps must be recorded by.

2. Minute order. As required by NRS 278A.510, unless the time is specified in an agreement entered into pursuant to NRS 278.0201, if a plan is granted tentative approval, with or without conditions, the board must set forth, in the minute action, the time within which an application for final approval of the plan must be filed or, in the case of a plan which provides for development over a period of years, the periods within which application for final approval of each part thereof must be filed. The board may add, delete, or modify the conditions of approval for a planned development when approving a modification to a development schedule.

3. Tentative approval will be revoked for areas included in the plan for which final approval has not been given if:

a. The landowner elects to abandon the plan or any part thereof, and so notifies the director in writing; or

b. The landowner fails to file application for the final approval within the required time.

**G. Identification.** Each planned development overlay must be numbered, the first adopted being shown on the zoning map as planned development (1) and each zone subsequently adopted being numbered consecutively.

**H. Compliance with chapter, application restricted.** Compliance with any requirement contained in this chapter must not be construed to relieve the applicant from compliance with subdivision regulations, building code requirements, or any other applicable regulations of the county, except when they are modified in the approval process.

**I. Status of plan after tentative approval.**

1. Tentative approval of a planned development plan does not qualify the plan for recording or authorize development or the issuance of any building permits. Recording and development of the planned development requires filing and approval of substantially conforming applications for final approval of each phase within the time specified in the order approving the application for tentative approval.

2. A plan which has been approved by the board as submitted, or which has been given tentative approval with conditions which have been accepted by the developer, may not be modified, revoked or otherwise impaired by action of the county pending an application for final approval without the consent of the developer or assigns, except as provided in subsection 17.03.230(J).

**J. Revocation of tentative approval.** Tentative approval may be revoked in accordance with the procedures set forth in this chapter and the portion of the area included in the plan for which final approval has not been given is subject to the current provisions of this title if:

1. The developer elects to abandon the plan or any part thereof, and so notifies the county in writing; or

2. The landowner fails to file applications for final approval within the times established in the tentative approval.

**K. Procedure for final map approval.**

1. Application requirements. An application for final approval of a phase or phases of a PUD must be submitted to the director on forms provided by the community development department within the times specified by the tentative approval of the plan. The application for final approval may be for all the land included in a tentatively approved plan or, to the extent set forth in the tentative approval, for a particular phase of the plan. The application must be accompanied by the maps, drawings,

specifications, fees, covenants, easements, conditions and forms of performance security required in the tentative approval or otherwise required by law. If a tentative map is submitted with the development plan, a final map must be approved at or before final plan approval.

2. Determination of substantial compliance. The director will review the application for final approval and all information submitted and determine whether it complies with the approved tentative plan. The plan submitted for final approval will not be in substantial compliance if any modification:

- a. Varies the proposed gross residential density or intensity of use;
- b. Varies the proposed ratio of residential to non-residential use;
- c. Involves a reduction of the area set aside for common area or involves the substantial relocation of the area;
- d. Substantially increases the floor area proposed for non-residential use;
- e. Substantially increases the total ground areas covered by buildings or involve a substantial change in the height of buildings;
- f. No longer meets adequate public facilities standards of this title, except for minor modifications in the location and design of streets or facilities for water and for disposal of storm water and sanitary; or
- g. Is not accompanied by proof of satisfaction of conditions imposed as prerequisites to final plan approval.

3. Approval of applications which substantially comply with tentative approval. The director must approve a final plan if it is in substantial compliance with the plan as tentatively approved.

L. Procedure for determining noncompliance.

1. If the final plan as submitted for final approval is found by the director not to be in substantial compliance with the plan as tentatively approved, the director must, within thirty days of the date of filing of the application for final approval, notify the developer in writing the particular ways in which the plan is not in substantial compliance with the tentative approval.

2. The developer may:

- a. Treat the notification as a denial of final approval;
- b. Re-file the plan in a form which is in substantial compliance with the plan as tentatively approved; or
- c. File a written appeal request with the director that a hearing be set before the commission on the application for final approval.

3. If the developer elects the alternative set forth in subsection 2.b. or 2.c. above, the developer may re-file the plan or file a request for a public hearing, as the case may be, on or before the last day of the time within which the developer was authorized by the tentative approval to file for final approval, or thirty days from the date the developer receives notice of the refusal, whichever is the latter.

4. The public hearing must be held within thirty days after the request for the hearing is made by the landowner. Notice must be given and the hearing must be conducted as prescribed by this chapter. Within twenty days after the conclusion of the hearing, the commission must either grant final approval of the plan or deny final approval of the plan. The grant or denial of final approval of the plan must contain the findings of fact required in in this section and chapter 17.56.

M. Certification, filing and recording of approved plan. A plan, or any part, which has been given final approval, must be certified without delay by the county and filed of record in the county recorder's office before any development occurs in accordance with the plan. The county recorder must not file for record any final plan unless, if required by the provisions of this Code, a final map has been approved, the certificates of approval as required under NRS 278.377 have been provided, or the map is accompanied by evidence that the approvals were requested more than thirty days before the date on which the request for filing is made, and that the approval has been refused.

**N. Effect of recordation.** After the final map is recorded for the PUD, or any phase, the zoning and subdivision regulations of this Code apply to the land subject to the final map or phase only to the extent that these regulations have been incorporated in the final plan as recorded.

**O. Development schedule, revocation or amendment.** The PUD project must be initiated within three years of approval of the final map. If the PUD owner fails to meet this deadline and the approved schedule, including phasing, the board may initiate proceedings to reclassify the property back to its original underlying zone(s) and revoke the approval of the development plan, or amend the required timelines and phasing in the development plan.



**Bill No. 124**

**Ordinance No. 20-313**

**Summary**

An ordinance amending Storey County Code Title 16 Subdivisions, section 16.20.010 General requirements and Title 17 Zoning Ordinance, section 17.03.230 Planned unit developments to allow a third-party review fee for the cost of review of subdivision and planned unit development (PUD) maps.

**Title**

**An ordinance amending Storey County Code Title 16 Subdivisions, section 16.20.010 General requirements and Title 17 Zoning Ordinance, section 17.03.230 Planned unit developments to allow a third-party review fee for the cost of review of subdivision and planned unit development (PUD) maps and providing for other properly related matters.**

The Board of County Commissioners of the County of Storey, State of Nevada, does ordain:

**SECTION I:** Title 16 Subdivisions is amended as follows:

**16.20.010 General requirements**

A. General procedures. All subdivision applications must be processed in 2 stages:

1. Application for tentative map approval; and
2. Application for final map approval.

The board is the final decision maker for purposes of tentative and final subdivision maps. The planning commission will take action and provide a recommendation to the board on all tentative subdivision maps.

B. Pre-application conference. Before submitting a tentative subdivision map, the subdivider must file a preliminary review application with the planning department to discuss the procedure for approval of a tentative subdivision map and the requirements as to the general layout of streets and for reservations of land, street improvements, drainage, sewerage, fire protection, and similar matters, as well as the availability of existing services, including schools. The director of planning or a designee may determine that the county requires assistance of a third party for the review of the tentative and final subdivision map. If assistance is required, the director must determine the estimated cost of review, including but not limited to, planning, engineering, public works and fire district issues for the project and add the estimated cost as an additional map review fee due when the tentative map and/or final map are submitted. An accounting of actual time spent on review by third parties will be used to finalize the amount of the third-party review fee. If the actual cost is more than the fee paid, the

applicant must pay the difference prior to any formal action on the project. If the actual cost is less than the fee paid the excess will be refunded.

C. Applicability. All owners of land or their authorized representatives who propose to divide any land or portion thereof, vacant or unimproved, for transfer or development into 5 or more lots, parcels, sites, units or plots, or to create a commercial subdivision, pursuant to NRS 278.325, must file an application for approval of a tentative subdivision map. Unless a method of disposition is adopted for the purpose of evading this chapter or would have the effect of evading this chapter, the provisions of this part do not apply to:

1. A division of land into large parcels which creates lots, parcels, sites, units or plots of land, each of which comprises 40 nominal acres or more of land including roads and roadway easements, and is subject to chapter 16.40 Division into Large Parcels;
2. Any division of land which is ordered by any court in this state or created by operation of law;
3. A lien, mortgage, deed or trust, or any other security instrument, provided that creation or foreclosure of such an instrument on a portion of a larger parcel will not result in the division of the larger parcel;
4. A security or unit of interest in any investment trust regulated under the laws of the state or any other interest in an investment entity;
5. Cemetery lots; or
6. An interest in oil, gas, minerals or building materials, which are now or later severed from the surface ownership of the real property.

D. The filing of a tentative map for 5 or more new condominium or townhouse dwelling units, or for the conversion of multi-family dwellings (apartments) to 5 or more condominium or townhouse dwelling units shall follow the procedures which pertain to the subdivision of land as outlined in this title unless stated otherwise.

## **SECTION II:** Title 17 Zoning ordinance is amended as follows:

### **17.03.230 - Planned unit developments.**

A. Pre-application submittal conference. Before an application for a PUD zone may be accepted, a pre-submittal conference including the developer (or an authorized representative) and county staff, including staff from other regulatory agencies or jurisdictions if necessary, is required to discuss proposed plans and review submittal requirements. The purpose of the pre-application submittal conference will be to determine if and how the proposed development may satisfy the required findings of fact under section 17.03.230(C).

B. Application. An application for a PUD will include a request for zone change from the existing zone to PUD; a tentative map pursuant to section 17.03.220 and a PUD development plan which conforms to the provision of chapter 17.56 (PUD zone). All of these required components will be submitted together in the application, along with all required fees, including any third-party review fees pursuant to section 16.20.010 (B), as set by resolution of the board.

C. Approval and required findings. As required by NRS 278A.500, the grant or denial of tentative approval by minute action must set forth the reasons for the grant, with or without conditions, or for the denial, and the minutes must set forth with

particularity in what respects the plan would or would not be in the public interest including, but not limited to, findings on the following:

1. In what respects the plan is or is not consistent with the statement of objectives of a planned unit development.
2. The extent to which the plan departs from zoning and subdivision regulations otherwise applicable to the property including, but not limited to, density, bulk and use, and the reasons why these departures are or are not deemed to be in the public interest.
3. The ratio of residential to nonresidential use in the planned unit development.
4. The purpose, location and amount of the common area in the planned unit development, the reliability of the proposals for maintenance and conservation of the common area, and the adequacy or inadequacy of the amount and purpose of the common area as related to the proposed density and type of residential development.
5. The physical design of the plan and the manner in which the design does or does not make adequate provision for public services, provide adequate control over vehicular traffic, and further the amenities of light and air, recreation and visual enjoyment.
6. The relationship, beneficial or adverse, of the proposed planned unit development to the neighborhood in which it is proposed to be established.
7. In the case of a plan which proposes development over a period of years, the sufficiency of the terms and conditions intended to protect the interests of the public, residents and owners of the planned unit development in the integrity of the plan.
8. The extent to which the plan is consistent with the statement of objectives of a planned unit development contained in the master plan, this chapter, and chapter 17.56 (Planned unit development zone).
9. The extent to which the proposed development is compatible and preserves the character and integrity of adjacent developments and communities.
10. The extent to which the quality or quantity of available water for surrounding communities and uses will be protected.
11. The extent to which sufficient quality and quantity of water serving the anticipated number of units in the proposed development, including phasing and at completion, will be provided.
12. The extent to which the development conforms to existing topography (including hillside and ridgeline environments as described in chapter 17.56, water bodies, natural drainage systems, and other geographic features).
13. The extent to which the development provides for an orderly and creative arrangement of land uses that include a variety of housing types, commercial services, employment and recreational opportunities, and common area for recreational purpose (passive and active), or any combination thereof, designed to achieve a balanced integration of economic, housing, or redevelopment opportunities.
14. The extent to which the development mitigates adverse impacts such as traffic, noise, odors, visual nuisances, light pollution, or other similar adverse effects to adjacent developments and communities.

15. Where the development plan proposes development over a period of years, the sufficiency of the terms and conditions intended to protect the interest of the public, residents, and owners of the PUD and the integrity of the plan and, where the plan provides phases, the period in which the application for each phase must be filed.

16. Where there is deviation from the standard ordinance requirements in the County Code, how it will be warranted by the design and additional amenities incorporated in the development which offers certain unusual redeeming features to compensate for any allowed deviations.

17. The extent to which the development will not result in material prejudice or diminution in the value of surrounding properties, and will not endanger the health, safety, and general welfare of the community.

D. Development standards. The development standards, density, and intensity of uses of a planned unit development are regulated pursuant to chapter 17.56

E. Revision procedure. A public hearing by the planning commission and board is required before revisions to the plan which involve changes in land use, expansion, or intensification of development, or changes in the standards of development may be approved. The director will determine on a case-by-case basis those instances when a revision to the development plan is necessary, following the same procedure as the original application. Changes in an approved development plan which do not involve changes in land use, expansion, or intensification of development or changes in the standards of development may be approved by the director if the changes are consistent with the purposes, character, and conditions of the development plan.

F. Development schedule, modification, or revocation.

1. An application for a PUD approval must be accompanied by a development schedule, including a phasing plan, indicating the dates when applications for final approval of all sections of the plan are to be filed and, in the case of tentative maps, dates that the final map or series of final maps must be recorded by.

2. Minute order. As required by NRS 278A.510, unless the time is specified in an agreement entered into pursuant to NRS 278.0201, if a plan is granted tentative approval, with or without conditions, the board must set forth, in the minute action, the time within which an application for final approval of the plan must be filed or, in the case of a plan which provides for development over a period of years, the periods within which application for final approval of each part thereof must be filed. The board may add, delete, or modify the conditions of approval for a planned development when approving a modification to a development schedule.

3. Tentative approval will be revoked for areas included in the plan for which final approval has not been given if:

a. The landowner elects to abandon the plan or any part thereof, and so notifies the director in writing; or

b. The landowner fails to file application for the final approval within the required time.

G. Identification. Each planned development overlay must be numbered, the first adopted being shown on the zoning map as planned development (1) and each zone subsequently adopted being numbered consecutively.

H. Compliance with chapter, application restricted. Compliance with any requirement contained in this chapter must not be construed to relieve the applicant from compliance with subdivision regulations, building code requirements, or any other applicable regulations of the county, except when they are modified in the approval process.

I. Status of plan after tentative approval.

1. Tentative approval of a planned development plan does not qualify the plan for recording or authorize development or the issuance of any building permits. Recording and development of the planned development requires filing and approval of substantially conforming applications for final approval of each phase within the time specified in the order approving the application for tentative approval.

2. A plan which has been approved by the board as submitted, or which has been given tentative approval with conditions which have been accepted by the developer, may not be modified, revoked or otherwise impaired by action of the county pending an application for final approval without the consent of the developer or assigns, except as provided in subsection 17.03.230(J).

J. Revocation of tentative approval. Tentative approval may be revoked in accordance with the procedures set forth in this chapter and the portion of the area included in the plan for which final approval has not been given is subject to the current provisions of this title if:

1. The developer elects to abandon the plan or any part thereof, and so notifies the county in writing; or

2. The landowner fails to file applications for final approval within the times established in the tentative approval.

K. Procedure for final map approval.

1. Application requirements. An application for final approval of a phase or phases of a PUD must be submitted to the director on forms provided by the community development department within the times specified by the tentative approval of the plan. The application for final approval may be for all the land included in a tentatively approved plan or, to the extent set forth in the tentative approval, for a particular phase of the plan. The application must be accompanied by the maps, drawings, specifications, fees, covenants, easements, conditions and forms of performance security required in the tentative approval or otherwise required by law. If a tentative map is submitted with the development plan, a final map must be approved at or before final plan approval.

2. Determination of substantial compliance. The director will review the application for final approval and all information submitted and determine whether it complies with the approved tentative plan. The plan submitted for final approval will not be in substantial compliance if any modification:

- a. Varies the proposed gross residential density or intensity of use;
- b. Varies the proposed ratio of residential to non-residential use;
- c. Involves a reduction of the area set aside for common area or involves the substantial relocation of the area;

- d. Substantially increases the floor area proposed for non-residential use;
- e. Substantially increases the total ground areas covered by buildings or involve a substantial change in the height of buildings;
- f. No longer meets adequate public facilities standards of this title, except for minor modifications in the location and design of streets or facilities for water and for disposal of storm water and sanitary; or
- g. Is not accompanied by proof of satisfaction of conditions imposed as prerequisites to final plan approval.

3. Approval of applications which substantially comply with tentative approval. The director must approve a final plan if it is in substantial compliance with the plan as tentatively approved.

L. Procedure for determining noncompliance.

1. If the final plan as submitted for final approval is found by the director not to be in substantial compliance with the plan as tentatively approved, the director must, within thirty days of the date of filing of the application for final approval, notify the developer in writing the particular ways in which the plan is not in substantial compliance with the tentative approval.

2. The developer may:

- a. Treat the notification as a denial of final approval;
- b. Re-file the plan in a form which is in substantial compliance with the plan as tentatively approved; or
- c. File a written appeal request with the director that a hearing be set before the commission on the application for final approval.

3. If the developer elects the alternative set forth in subsection 2.b. or 2.c. above, the developer may re-file the plan or file a request for a public hearing, as the case may be, on or before the last day of the time within which the developer was authorized by the tentative approval to file for final approval, or thirty days from the date the developer receives notice of the refusal, whichever is the latter.

4. The public hearing must be held within thirty days after the request for the hearing is made by the landowner. Notice must be given and the hearing must be conducted as prescribed by this chapter. Within twenty days after the conclusion of the hearing, the commission must either grant final approval of the plan or deny final approval of the plan. The grant or denial of final approval of the plan must contain the findings of fact required in in this section and chapter 17.56.

M. Certification, filing and recording of approved plan. A plan, or any part, which has been given final approval, must be certified without delay by the county and filed of record in the county recorder's office before any development occurs in accordance with the plan. The county recorder must not file for record any final plan unless, if required by the provisions of this Code, a final map has been approved, the certificates of approval as required under NRS 278.377 have been provided, or the map is accompanied by evidence that the approvals were requested more than thirty days before the date on which the request for filing is made, and that the approval has been refused.

N. Effect of recordation. After the final map is recorded for the PUD, or any phase, the zoning and subdivision regulations of this Code apply to the land subject to the final map or phase only to the extent that these regulations have been incorporated in the final plan as recorded.

O. Development schedule, revocation or amendment. The PUD project must be initiated within three years of approval of the final map. If the PUD owner fails to meet this deadline and the approved schedule, including phasing, the board may initiate proceedings to reclassify the property back to its original underlying zone(s) and revoke the approval of the development plan, or amend the required timelines and phasing in the development plan.

Proposed on \_\_\_\_\_, 2020.

by Commissioner \_\_\_\_\_

Passed on \_\_\_\_\_, 2020.

Vote: Ayes: Commissioners \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Nays: Commissioners \_\_\_\_\_

\_\_\_\_\_

Absent: Commissioners \_\_\_\_\_

\_\_\_\_\_  
Marshall McBride, Chair  
Storey County Board of County Commissioners

Attest:

\_\_\_\_\_  
Vanessa Stephens  
Clerk & Treasurer, Storey County

This ordinance will become effective on \_\_\_\_\_, 2020.



## Storey County Board of County Commissioners Agenda Action Report

Meeting date: December 15, 2020

Estimate of time required: 10 min.

Agenda: Consent ☐ Regular agenda ☒ Public hearing required ☒

1. **Title: Discussion/Possible Action:** Resolution No. 20-595, A Resolution updating the Planning Fee Resolution by setting fees for Storey County services and third-party review for planned unit developments and subdivisions.
2. **Recommended motion:** In accordance with the recommendation by staff and the Planning Commission, I (*commissioner*) move to approve Resolution 20-595, A Resolution updating the Planning Fee Resolution by setting fees for Storey County services and third-party review for planned unit developments and subdivisions.
3. **Prepared by:** Kathy Canfield
4. **Department:** Planning **Telephone:** 775.847.1144
5. **Staff summary:** Please see attached staff report.
6. **Supporting materials:** Staff report and Resolution No. 20-595
7. **Fiscal impact:** None on local government.

Funds Available:

Fund:

\_\_\_\_ Comptroller

8. **Legal review required:** ☒ District Attorney RM

9. **Reviewed by:**

\_\_\_\_ Department Head

KC Department Name: Planning

TC County Manager

\_\_\_\_ Other agency review: \_\_\_\_\_

10. **Board action:**

☐ Approved  
☐ Denied

☐ Approved with Modifications  
☐ Continued

Agenda Item No. 22



## STOREY COUNTY PLANNING DEPARTMENT

Storey County Courthouse  
26 South B Street, PO Box 176, Virginia City, NV 89440 Phone (775)  
847-1144 – Fax (775) 847-0949  
planning@storeycounty.org



**To:** Storey County Board of County Commissioners

**From:** Storey County Planning Department

**Meeting Date:** December 15, 2020

**Meeting Location:** Storey County Courthouse, 26 S. B Street, Virginia City, Storey County, Nevada, via Zoom

**Staff Contact:** Kathy Canfield

**File:** 2020-034

**Request:** A resolution (20-595) updating the Planning Fee Resolution by setting fees for Storey County services and third-party review for planned unit developments and subdivisions.

### Background & Analysis

As related to Bill 124, Ordinance 20-313, this Resolution is to modify the Planning Department development application fees to include a third-party review fee associated with the review of planned unit developments and subdivision applications.

This resolution also eliminates some identified fees that are covered under another section of the application fee list. These have been removed to avoid confusion and be consistent with Title 17 code language which identifies what types of applications may be required. For example, the existing list identifies Billboards as an application type. Title 17, Chapter 17.84 discusses billboards and identifies when a special use permit may be required. The fee is determined by the special use permit type and does not need a separate application type identified. Similarly, wireless communication facilities may require a special use permit, but the actual land use does not need to be included in the application type.

In addition small operations mining permit has been retitled to natural resources exploration and registration to match language in other portions of Title 17 is also included.

With the exception of adding a third-party review fee for planned unit developments and subdivision reviews when determined necessary, this resolution does not alter any dollar amounts associated with the existing fee schedule.

A marked copy of the changes to the Planning Department application fee schedule follows:

**Planning Department development application fees:**

<b>Application Type</b>	<b>Application Fee</b>
Abandonment	\$200
Amended map	No fee
Billboards	See SUP
Boundary line adjustment	\$250 + \$25 per lot
Condition amendment	No fee
Development agreement	\$1,000
Extension of time request (one year only)	50% of original fee
Land division map creating 5 or more parcels	\$500 + \$25 per lot <i>plus</i> <u>third-party review fees as</u> <u>necessary</u>
Lot consolidation	No fee
Master plan map amendment	\$2,900
Master plan text amendment	\$800
<del>Minor amendment/deviation</del>	No fee
<del>Small Operations – Mining Permit</del> <del><u>Natural Resources exploration and</u></del> <del><u>registration</u></del>	\$65 per hour
Parcel map Record of Survey	\$250 + \$25 per lot
Parcel map-final	No fee
Planned unit development (PUD) Tentative map	\$500 + \$1 per lot <i>plus</i> <u>third-party review fees as</u> <u>necessary</u>
Planned unit development (PUD) Final map	\$200 + \$25 per lot <i>plus</i> <u>third-party review fees as</u> <u>necessary</u>
Signs	No fee
Special use permit (SUP) minor	\$250
SUP routine	\$450
SUP major	\$750
SUP major industrial	\$2,500
Street name request	No fee
Variance administrative	No fee
Variance	\$100
<del>Wireless communication facility</del>	No fee
<del>Wireless communication facility</del> <del>modification</del>	No fee
Zoning map amendment	\$1,000
Zoning text amendment	No fee

## **Resolution No. 20-595**

### **A resolution updating the Planning Fee Resolution by setting fees for Storey County services and third-party review for planned unit developments and subdivisions.**

Whereas, the Storey County Board of County Commissioners (the Board) has determined that the county has many different fees in various parts of the Storey County Code and that many fees are set by resolution of the Board. The Board has determined that it would be more effective to have a single resolution with all the fees for services contained in that resolution.

Whereas, the Board has determined that consolidating all the fees into the fee resolution is a large project and that by incrementally adding the fees to the resolution as sections of the Storey County Code are revised would be an effective method for consolidating fees that are set by resolution. The Board has further determined that the fee resolution should be reviewed annually in May or June by staff and if any changes are recommended that they be brought to the Board.

Whereas, the Board has adopted Resolution 18-481 adopting fees for planning and zoning under NRS 278.

Whereas, the Board has recognized the potential need for a third party to assist county staff in the review of submitted planned unit development and subdivision, tentative and final maps, and desires to set fees for the cost of that review.

These fees are not considered a rule and are exempt from the NRS 237 requirement of a business impact statement.

Whereas, the Board resolves to change the existing planning fees in Resolution 18-481 by replacing the fees with this fee resolution and agrees to set the fees as follows:

#### **Planning Department development application fees:**

<b>Application Type</b>	<b>Application Fee</b>
Abandonment	\$200
Amended map	No fee
Boundary line adjustment	\$250 + \$25 per lot
Condition amendment	No fee
Development agreement	\$1000
Extension of time request (one year only)	50% of original fee
Land division map creating 5 or more parcels	\$500 + \$25 per lot Plus third party fees as necessary
Lot consolidation	No fee
Master plan map amendment	\$2,900
Master plan text amendment	\$800

Natural Resources exploration And registration	\$65 per hour
Parcel map Record of Survey	\$250 + \$25 per lot
Parcel map-final	No fee

Planned unit development (PUD) Land division maps (Subdivision) Preliminary review application	No fee
Planned unit development Tentative map	\$500 + \$1 per lot. Plus third-party review fees as necessary.
Planned unit development Final map	\$200 + \$25 per lot. Plus third-party review fees as necessary.
Signs	No fee
Special use permit (SUP) minor	\$250
SUP routine	\$450
SUP major	\$750
SUP major industrial	\$2500
Street name request	No fee
Variance administrative	No fee
Variance	\$100
Zoning map amendment	\$1000
Zoning text amendment	No fee

Adopted and effective this \_\_\_\_\_ day of \_\_\_\_\_ 2020 by the  
following vote:

Vote: Ayes: Commissioners:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Nays: Commissioners:

\_\_\_\_\_  
\_\_\_\_\_

Absent: Commissioners: \_\_\_\_\_

\_\_\_\_\_  
Marshall McBride, Chair  
Storey County Board of Commissioners

Attest:

\_\_\_\_\_  
Vanessa Stephens  
Clerk & Treasurer, Storey County



## Storey County Board of Fire Commissioners Agenda Action Report

**Meeting date:** December 15, 2020

**Estimate of time required:** 10 minutes

**Agenda:** Consent ☐ Regular agenda ☒ Public hearing required ☐

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1. **Title:** DISCUSSION/ FOR POSSIBLE ACTION: Board of Fire Commissioners to appoint Jeremy Loncar to position of Storey County Fire Protection District Chief.

2. **Recommended motion:** In accordance with the recommendation of staff, I (Commissioner \_\_\_\_\_) make a motion for the appointment of Jeremy Loncar to the position of Storey County Fire Protection District Chief in Appointee status, effective December 21, 2020. The interim Appointee status will remain in effect until January 1, 2021, following the retirement of Fire Chief Jeff Nevin on December 31, 2020, at which point he will become the Fire Chief.

3. **Prepared by:** Tobi Whitten

**Department:** Human Resources

**Telephone:** (775) 847-0968

4. **Staff summary:** As directed by the Board on November 17, 2020, staff has proceeded with the full recruitment and selection process per policy and is recommending Jeremy Loncar for appointment by the Board to the position of Storey County Fire Protection District Chief in Appointee status, effective December 21, 2020. The interim Appointee status will remain in effect until January 1, 2021, following the retirement of Fire Chief Jeff Nevin on December 31, 2020 the Appointee will become the Fire Chief. The interim Appointee status will allow Chief Nevin to orientate the new Chief into the duties and responsibilities of the position. Posting, screening, interviews, and other recruitment methods were performed in accordance with applicable policies.

5. **Supporting materials:** Job description, job posting, application and supporting documents.

6. **Fiscal impact:** Commensurate with established pay scale.

Funds Available:

Fund:

\_\_\_\_\_ Comptroller

7. **Legal review required:**

\_\_\_\_\_ District Attorney

8. **Reviewed by:**

\_\_\_\_\_ Department Head

Department Name:

\_\_\_\_\_ County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved

☐ Approved with Modifications

☐ Denied

☐ Continued

Agenda Item No. 24

12/3/2020

**EMPLOYMENT OPPORTUNITY**  
**Storey County Fire Protection District**  
**Fire Chief**  
**INTERNAL POSTING**

**Class Title:** Fire Chief  
**Reports to:** Storey County Board of Fire Commissioners  
**Grade:** 153  
**Annual Salary:** \$104,835.43/yr at Step 1  
**Status:** Full-time  
**Benefits:** PERS; Medical, Dental, Vision, and Life / Storey County benefits package  
**FLSA Status:** Exempt

**JOB SUMMARY:**

Under administrative direction of the Storey County Board of Fire Commissioners (fire board), the incumbent serves as the Storey County Fire Protection District (district) Fire Chief (chief) and performs the duties and responsibilities outlined within NRS 474 all-inclusive. In addition to those statutory responsibilities, the chief shall ensure that the district runs as a modern and progressive all-risk/hazard response system through the utilization of a combination staffing pattern.

**DISTINGUISHING CHARACTERISTICS:**

This position is appointed by the fire board and reports to and serves at the pleasure of the fire board in an at-will capacity. This position manages all activities of the district and is accountable for accomplishing district goals and objectives and for furthering the goals and objectives of the fire board within general policy guidelines.

The district, as a combination fire district, is comprised of volunteer, seasonal/intermittent wildland, and permanent full-time staff. All-risk responses include all aspects of fire suppression, fire prevention, fire investigation, emergency medical service, hazardous materials response, technical rescue, motor vehicle accident and rescue, fire pre-planning, mapping and all other response areas. Programs within the all-risk district may include, but are not limited to, public education, community CPR, community fire education, first-aid training and public fire prevention. The chief oversees the inter-local agreement for fire investigation, code adoption and enforcement.

The position is also a critical component of furthering the county's goals and efforts toward economic development and vitality.

**EVALUATION OF JOB PERFORMANCE:**

The chief will be given a yearly evaluation by the fire board on the chief's annual anniversary. The fire board may evaluate the chief at other times as deemed appropriate. The fire board may consider an increase in salary, including a merit increase consistent with the amount given unclassified personnel, and a possible performance based bonus. The administrative officer and/or personnel director is responsible for placing the review on the fire board's agenda, providing any legal notice, and providing material for the agenda package including salary comparisons and any material requested by the fire board. In accordance with Storey County (district) personnel policy, if a performance evaluation is not completed within 30 days of the employee's anniversary date it shall be considered a satisfactory performance evaluation and the administrative officer and/or personnel director shall authorize a step advancement retroactive to the employee's anniversary date.

**EXAMPLES OF ESSENTIAL FUNCTIONS:**

The duties listed below are examples of the work typically performed by an employee in this position. Performance of these functions is the reason the job exists. An employee may not be assigned all duties listed and may be assigned duties which are not listed below. All duties as listed within NRS 474 are inherently part of the essential functions of this position.

- Develops, coordinates, and oversees all standard operating procedures, rules and regulations, policies and procedures, and general guidelines involved with a modern and progressive full service fire district; develops and implements goals, objectives, policies, procedures, and work standards for the district.
- Develops and maintains the district budget; estimates costs and budget needs for maintenance operations, construction, purchases, and repairs; prepares funding justification requests; monitors expenditures for budget conformance; accounts for budget expenditures and variances; prepares and presents information in oral and written form to the fire board; state, county and agency officials; and the public. Special areas of concern include planning for and the purchase of appropriate and sufficient equipment necessary, including redundant equipment to combat a fire at any given structure, wildland, vehicle or hazardous materials fire and incidents including, but not limited to, fire hose, rolling stock, appropriate PPE, nozzles, and everything required by the Insurance Services Organization (ISO), local government, and by state and federal mandates.
- Manages and directs the activities of district staff; coordinates, prioritizes, and assigns tasks and projects; tracks and reviews work progress and activities; develops effective work teams and motivates individuals to meet district goals, objectives, and policies; directs the recruitment and selection of staff; undertakes disciplinary action as required; conducts performance evaluations; ensures appropriate scheduling of staff to ensure



proper operational coverage; trains staff and provides for their professional development.

- Confers with the fire board, advisory boards and commissions, citizen groups, county manager, departments, and agencies to formulate policies and plans related to the district's functions, community development, facilities, and other areas where needed.
- Directs the procurement of professional contract services; negotiates professional services contracts; reviews the performance of contract professionals; takes and recommends corrective action to the fire board as appropriate.
- Represents the district in local, state, and national forums; makes presentations before various advisory committees, legislative, regulatory, and community groups; confers with departments and agencies regarding departmental or county-wide operational matters; facilitates problem resolutions and coordinated policies.
- Directs and develops analytical studies; reviews reports, findings, alternatives, and recommendations; directs the maintenance of accurate records and files; prepares and directs the preparation of a variety of written correspondence, reports, procedures, and other written materials.
- Drafts changes to laws and ordinance; lobbies and assists in lobbying efforts at the Nevada State Legislature and other bodies, provides supporting testimony as required.
- Provides advice and consultation to the fire board, county manager, other departments and agencies, and contractors in district program areas and otherwise as needed; investigates and resolves complaints and concerns regarding services and facilities; acts as liaison with other counties and regional, state, and federal agencies regarding district facilities and services.
- Prepares requests for proposals and bid requests for a wide variety of projects, equipment, and other purchases and expenditures; administers projects and purchase agreements; monitors projects and purchases for conformance with specifications; and authorizes payments.
- Acts on behalf of the district in meetings with developers, general contractors, engineers, architects, planners, land surveyors, prospective private companies, local and state entities, and companies proposing to build or locate in Storey County; maintains active involvement and coordination with the county team attracting, enhancing, and improving private enterprise and private-public partnerships in the county; liaises with community groups, property and homeowners associations, general improvement districts, and other community groups.
- Stays abreast of all local, state, and federal laws, guidelines, trends, regulations, and any external or internal county policy and procedure that may have a direct impact to the district; uses this information to meet the district goals and objectives as well as to protect the county and district against being non-compliant with any one of these external agencies laws.

- Oversees and assures that appropriate training programs are developed, implemented, and managed to meet all standards, policies/procedures, standing orders, rules and regulations, county and district policy, county ordinances, local laws, state laws, and federal laws.
- Develops, implements, and manages progressive training systems and quality assurance programs to meet the highest performance levels in accordance with district goals, objectives, and policies.
- Determines staffing requirements, including number of required firefighters, paramedics, captains, battalion chiefs, division chiefs, and other personnel to assure the appropriate levels of response; considers public safety needs and economies in determining staffing levels.
- Develops and implements a recruitment program, completing security background review, testing procedures for each position, and hiring processes; establishes and administers written tests, oral examinations, drug tests, physical examinations, physical fitness tests; interviews, and other screening programs.
- Acts as a liaison with other districts, agencies, departments, associations, groups, and committees and the public in developing mutual-aid agreements and other inter-local programs that meet the goals, objectives, and policies of the district; maintains automatic-aid agreements, mutual-aid agreements, quad-county hazardous materials response agreements, and all other agreements that benefit the district and Storey County.
- Plans, develops, administers, and directs programs pertaining to all-hazard responses including, but not limited to, structure, wildland, vehicle, hazardous material, and other fire incidents; hazardous material spill incidents; fire prevention and protection systems; fire investigations; building construction; potential medical hazards; and other related matters.
- Ensures that the district knows, understands, and strives to meet and exceed the ISO structure and community rating systems; strives to reduce the county's ISO rating when making administrative, operational, and other decisions.
- Oversees the inter-local agreement for: annual, new construction, and alterations to existing structure inspections, reports, and corrective actions in accordance with the county code, International Fire Code as adopted by the fire board (inclusive of any amendments), Nevada Revised Statutes, Nevada Administrative Codes, and the National Fire Protection Association; proper storage and retention of fire and building plans, and inspection reports; coordination of inspection reports, plans, special use permits, variances, and other correspondence necessary to ensure the safe construction, use, and occupancy of commercial and non-commercial structures.

- Oversees the inter-local agreement for: district commercial plan review for fire, grading, underground workings, life-safety, suppression systems, alarms, monitoring systems, and tenant improvements; technical guidance and code questions from contractors, project managers, developers, engineers, architects, owners, prospective private companies before, during, and after the project.
- Oversee and ensures that there are sufficient staff, equipment, a medical director, policies and procedures, standing orders, protocols, hospital support, communications, training and supplies to operate a full service advanced life support ambulance and engine company, intermediate life support ambulance and engine company and basic life support ambulance/engine company; works closely with the base station hospital, medical advisory board, department of health (EMS division) medical director, and adjoining ambulance series to ensure that citizens and visitors receive the highest level of treatment possible; oversees the functions of ambulance billing and quality assurance reporting.
- Develops and administers the district ambulance subscription program; ensures that citizens within the county are given the ability to pay an annual subscription and in turn not be responsible for any co-payments to their private health care provider; coordinates with other agencies in the region to assure that all possibilities of reciprocal agreements are obtained with other non Storey County district ambulance providers.
- Identifies, publishes, and directs levels of response to technical rescue efforts including, but not limited to, rope rescue, motor vehicle rescue and extrication, water rescue, mine rescue, confined space rescue, and hazardous materials rescue; establishes whether or not the district will respond to the awareness level, operations level, or technical rescue; enters into mutual agreements with surrounding jurisdictions to facilitate the identified level of response; identifies and manages these agreements as required to fulfill its identified level of response.
- Oversees all emergency planning within the county relative to fire; actively participates as a member of the Local Emergency Planning Committee.
- Ensures that all equipment is well maintained and in a state of readiness at all times; ensures that redundant equipment is in place as needed; coordinates the maintenance of district fleets.
- Purchases, write specifications for, and schedules replacement of apparatus; evaluates existing equipment to determine usable lifespan; determines appropriate type of equipment needed; estimates cost-to-benefit for new apparatus; maintains five to twenty year equipment replacement plan and presents findings and recommendations to the fire board.

- Maintains and oversees public education outreach programs including, but not limited to, CPR training, fire awareness and prevention courses, EMS education courses, hazardous materials facility information, and all other public education of the district. These courses may include, but are not limited to, water safety, car seat programs, baby-sitting clinics, school safety training, drug/alcohol awareness, and other such courses.
- Oversees the inter-local agreement regarding the investigation, inspection, and other duties of the fire marshal and fire prevention officers to include determining origin and cause; reviewing findings and recommendations of fire prevention and investigation; and working with law enforcement to assist in the apprehension of individuals suspected of committing crimes associated with violations of fire codes and laws.
- Ensures the acquisition, maintenance, and repair of facilities including, but not limited to, records of equipment, fire hydrants, self-contained breathing apparatus, hoses, ladders, equipment, and other such items.
- Maintains required certifications and licenses; attends and participates in professional group sessions; engages in continuous education, training, and other professional development; stays abreast on new trends and innovations related to the field.
- Demonstrates positive attitude and progressive actions through the display of professionalism, courtesy, tact, punctuality, attendance, and discretion in all interactions with coworkers, supervisors, and the public; use common sense discretion with limited supervision; remain safe, socially moral, lawful, affective, adaptive, and efficient.

## **QUALIFICATIONS FOR EMPLOYMENT:**

### *Knowledge of*

- Operations, services, and activities of a comprehensive fire district including fire suppression, fire prevention, fire investigation, emergency medical service including advanced life support services, disaster preparedness, hazardous materials response, and associated programs, services, and operations.
- Fire science theory, principles, and practices and their application to a wide variety of emergency service operations including fire suppression, fire prevention, and fire investigation.
- Policies, procedures, laws and regulations governing fire control, prevention, and investigation.
- Principles and practices of public sector budget preparation and administration in accordance with applicable laws, policies, and generally accepted principles.

- Administrative principles and practices including goal setting, program development, implementation and evaluation, and the management of employees through multiple levels of supervision.
- Advanced methods and techniques of emergency medical response.
- Operational characteristics of fire apparatus and equipment; current safety practices as they related to equipment and procedures involved in the fire service.
- Hazardous materials and chemical spill response techniques.
- Mechanical, chemical, and related characteristics of a wide variety of flammable and explosive materials and objects.
- Principles of building construction and fire protection systems.
- Emergency medical care and basic life support techniques.
- Occupational Safety and Health Administration (OSHA) regulations applicable to the workplace.
- Applicable laws, codes, and regulations; legal, ethical, and professional rules of conduct for public-sector employees.
- Correct English usage including spelling, grammar, punctuation, and vocabulary.

*Abilities to*

- Manage and direct a comprehensive fire program including fire suppression, fire prevention, fire investigation, emergency medical service, disaster preparedness, hazardous materials response, and associated programs, services, and operations.
- Administer specific programs and staff through direct and subordinate supervision, including developing effective work teams and motivating individuals to meet goals and objectives and provide effective and efficient service.
- Read, interpret, and apply laws, regulations, and procedures; define problems, collect data, establish facts, draw valid conclusions, and provide recommendations based on findings of fact; interpret, apply, and explain complex federal, state, and local regulations and organizational policies.
- Prepare clear and concise technical reports and correspondence; communicate findings clearly orally and in writing.
- Effectively use specialized fire suppression tools and equipment including safety equipment.
- Use initiative and independent judgment within general policy guidelines.
- Retain presence of mind and act quickly and calmly in emergency situations.
- Effectively administer operations consistent with district policies and goals.

- Work effectively under pressure for deadlines, conflicting demands, and emergencies.
- Operate all fire and emergency equipment and apparatus; operate telecommunications equipment; administer medical care and life support procedures; establish and maintain effective working relationships.
- Evaluate narrative and statistical data pertaining to policy, fiscal, and district operation matters; analyze policies, regulations, projects, activities, and methods; implement administrative policies and work programs consistent with regulations of county policies and goals.
- Understand, interpret, and apply laws and regulations; present findings, recommendations, and policies to individuals and groups in an understandable and persuasive manner; communicate effectively in writing and orally on matters related to district policies, funding, and operations.
- Effectively use basic modern office equipment including, but not limited to, telephones, fax machines, and copiers; personal computer programs such as Microsoft Windows and Office; and other applicable programs and software; type at a rate sufficient to perform assigned duties.
- Demonstrate positive attitude and progressive actions through the display of professionalism, courtesy, tact, punctuality, attendance, and discretion in all interactions with coworkers, supervisors, and the public; use common sense discretion with limited supervision; remain safe, socially moral, lawful, affective, adaptive, and efficient.
- Continue education and training and remain current on latest policies and practices and required certifications.
- Represent the district in the court of law and testify on matters pertaining to the district.
- Pass a criminal history background check.

#### **LICENSING, EDUCATION & OTHER REQUIREMENTS:**

- Any combination of training, education, and experience that would provide the required knowledge and abilities. A typical way to gain the required knowledge and ability is:
  - High school diploma or equivalent (A Bachelor's Degree in fire science, business administration, or public administration, or other closely related field may be preferred); and
  - Graduation from an approved EMT or higher training program; and
  - At least six (6) years of progressively responsible experience in fire-fighting and emergency medical services, three (3) of which must have been served as a chief officer such as a Battalion Chief level; and

- At least two (2) years as a company officer such as line Fire Captain.
- Firefighter I and II, and Company Officer, required.
- Leadership I; and Leadership II required within 1 year of hire.
- Completion of ICS 100, 200, 300, 400, 700 and 800, required. Up to two of the required certifications, except 100 and 200, may be obtained within 6 months of hire.
- Hazardous Materials Incident Commander, required.
- Must possess and maintain a Nevada Driver License with F Endorsement or a Nevada Class A or B Commercial Driver License.
- Must demonstrate the ability to instruct emergency services.
- Must be certified as an NFPA Incident Safety Officer; ICT 4 minimum.
- Must demonstrate current or past certification as a Nevada Emergency Medical Technician, and current knowledge of ALS system.
- Must be a resident of and reside within Storey County.
- Military experience applicable to the duties of this position may be preferred.
- Must pass a criminal background investigation.

#### **PHYSICAL REQUIREMENTS & WORK ENVIRONMENT:**

The requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job.

- ***Physical Requirements.*** Strength, stamina and dexterity to sit in vehicle operating on rough roads, wildland areas and off-road terrains; walk on uneven or slippery surfaces; repeatedly bend, stand or sit; occasional lifting of items weighing up to 50 pounds; reach for items above the head and below the feet; climb up and down ladders; enter confined spaces and other areas; visual acuity for field inspections; strength, dexterity, coordination, and vision to use keyboard and video display terminal for prolonged periods; dexterity and coordination to handle files and single pieces of paper; manual dexterity and cognitive ability to operate a personal computer; ability to communicate via telephone and other telecommunications equipment. *In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Incumbents and individuals who have been offered employment are encouraged to discuss potential accommodations with the employer.*
- ***Working Environment.*** Work is typically performed under the following conditions: position functions indoors in an office environment where a portion of work is performed at a desk and on a computer, and work is performed in outdoor

environments with intermittent to frequent exposure to a variety of extreme weather conditions, including heat, rain, snow, cold, wind, and dust. Possible exposure to excessive smoke, water, hazardous materials, and hazardous structure conditions. Work is typically performed independently. Frequent travel by motor vehicle and use of other motorized equipment. Work will include periodic contact with angry and upset individuals under stressful situations. Frequent interruptions to planned work activity by telephone calls, office visitors, and response to unplanned events.

**This class specification lists the major duties and requirements of the job and is not all-inclusive. Incumbent(s) may be expected to perform job-related duties other than those contained in this document and may be required to have specific job-related knowledge and skills.**

### **NOTICE TO ALL APPLICANTS**

**This is an internal posting only.**

**Applications must be received in the Human Resources Office no later than 5:00 p.m., December 3, 2020.**

**Applications are available at:** <https://www.storeycounty.org/jobs.aspx>

**OR**

Contact Human Resources at 775.847.0968

**A full job description is available at:**

Human Resources at 775.847.0968

**Submit applications to:**

Storey County Human Resources

P.O. Box 176

Virginia City, NV 89440

**OR**

Bring application in-person to:

Storey County Courthouse, 26 South "B" Street, 1<sup>st</sup> Floor

Virginia City, NV 89440

#### **STOREY COUNTY IS AN EQUAL OPPORTUNITY EMPLOYER**

*"In accordance with Federal law and U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, religion, age disability (Not all prohibited bases apply to all programs.) To file a complaint of discrimination write to USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410 or call (800) 795-3272 (voice) or (202) 720-6382 (TDD). USDA is an equal opportunity provider, employer, and lender."*

***Date(s) of Posting: 11/18/2020 - 12/03/2020***



**Storey County Fire Protection District Job Description****Fire Chief**

**Class Title:** Fire Chief  
**Reports to:** Storey County Board of Fire Commissioners  
**FLSA Status:** Exempt  
**Represented Status:** Non-Represented  
**Created:** 05/06/08  
**Last Revised:** 12/28/16  
02/04/20

**JOB SUMMARY**

Under administrative direction of the Storey County Board of Fire Commissioners (fire board), the incumbent serves as the Storey County Fire Protection District (district) Fire Chief (chief) and performs the duties and responsibilities outlined within NRS 474 all-inclusive. In addition to those statutory responsibilities, the chief shall ensure that the district runs as a modern and progressive all-risk/hazard response system through the utilization of a combination staffing pattern.

**DISTINGUISHING CHARACTERISTICS**

This position is appointed by the fire board and reports to and serves at the pleasure of the fire board in an at-will capacity. This position manages all activities of the district and is accountable for accomplishing district goals and objectives and for furthering the goals and objectives of the fire board within general policy guidelines.

The district, as a combination fire district, is comprised of volunteer, seasonal/intermittent wildland, and permanent full-time staff. All-risk responses include all aspects of fire suppression, fire prevention, fire investigation, emergency medical service, hazardous materials response, technical rescue, motor vehicle accident and rescue, fire pre-planning, mapping and all other response areas. Programs within the all-risk district may include, but are not limited to, public education, community CPR, community fire education, first-aid training and public fire prevention. The chief oversees the inter-local agreement for fire investigation, code adoption and enforcement.

The position is also a critical component of furthering the county's goals and efforts toward economic development and vitality.

**EVALUATION OF JOB PERFORMANCE**

The chief will be given a yearly evaluation by the fire board on the chief's annual anniversary. The fire board may evaluate the chief at other times as deemed appropriate.

The fire board may consider an increase in salary, including a merit increase consistent with the amount given unclassified personnel, and a possible performance based bonus. The administrative officer and/or personnel director is responsible for placing the review on the fire board's agenda, providing any legal notice, and providing material for the agenda package including salary comparisons and any material requested by the fire board. In accordance with Storey County (district) personnel policy, if a performance evaluation is not completed within 30 days of the employee's anniversary date it shall be considered a satisfactory performance evaluation and the administrative officer and/or personnel director shall authorize a step advancement retroactive to the employee's anniversary date.

### **EXAMPLES OF ESSENTIAL FUNCTIONS**

The duties listed below are examples of the work typically performed by an employee in this position. Performance of these functions is the reason the job exists. An employee may not be assigned all duties listed and may be assigned duties which are not listed below. All duties as listed within NRS 474 are inherently part of the essential functions of this position.

1. Develops, coordinates, and oversees all standard operating procedures, rules and regulations, policies and procedures, and general guidelines involved with a modern and progressive full service fire district; develops and implements goals, objectives, policies, procedures, and work standards for the district.
2. Develops and maintains the district budget; estimates costs and budget needs for maintenance operations, construction, purchases, and repairs; prepares funding justification requests; monitors expenditures for budget conformance; accounts for budget expenditures and variances; prepares and presents information in oral and written form to the fire board; state, county and agency officials; and the public. Special areas of concern include planning for and the purchase of appropriate and sufficient equipment necessary, including redundant equipment to combat a fire at any given structure, wildland, vehicle or hazardous materials fire and incidents including, but not limited to, fire hose, rolling stock, appropriate PPE, nozzles, and everything required by the Insurance Services Organization (ISO), local government, and by state and federal mandates.
3. Manages and directs the activities of district staff; coordinates, prioritizes, and assigns tasks and projects; tracks and reviews work progress and activities; develops effective work teams and motivates individuals to meet district goals, objectives, and policies; directs the recruitment and selection of staff; undertakes disciplinary action as required; conducts performance evaluations; ensures appropriate scheduling of staff to ensure proper operational coverage; trains staff and provides for their professional development.
4. Confers with the fire board, advisory boards and commissions, citizen groups, county manager, departments, and agencies to formulate policies and plans related

to the district's functions, community development, facilities, and other areas where needed.

5. Directs the procurement of professional contract services; negotiates professional services contracts; reviews the performance of contract professionals; takes and recommends corrective action to the fire board as appropriate.
6. Represents the district in local, state, and national forums; makes presentations before various advisory committees, legislative, regulatory, and community groups; confers with departments and agencies regarding departmental or county-wide operational matters; facilitates problem resolutions and coordinated policies.
7. Directs and develops analytical studies; reviews reports, findings, alternatives, and recommendations; directs the maintenance of accurate records and files; prepares and directs the preparation of a variety of written correspondence, reports, procedures, and other written materials.
8. Drafts changes to laws and ordinance; lobbies and assists in lobbying efforts at the Nevada State Legislature and other bodies, provides supporting testimony as required.
9. Provides advice and consultation to the fire board, county manager, other departments and agencies, and contractors in district program areas and otherwise as needed; investigates and resolves complaints and concerns regarding services and facilities; acts as liaison with other counties and regional, state, and federal agencies regarding district facilities and services.
10. Prepares requests for proposals and bid requests for a wide variety of projects, equipment, and other purchases and expenditures; administers projects and purchase agreements; monitors projects and purchases for conformance with specifications; and authorizes payments.
11. Acts on behalf of the district in meetings with developers, general contractors, engineers, architects, planners, land surveyors, prospective private companies, local and state entities, and companies proposing to build or locate in Storey County; maintains active involvement and coordination with the county team attracting, enhancing, and improving private enterprise and private-public partnerships in the county; liaises with community groups, property and homeowners associations, general improvement districts, and other community groups.
12. Stays abreast of all local, state, and federal laws, guidelines, trends, regulations, and any external or internal county policy and procedure that may have a direct impact to the district; uses this information to meet the district goals and objectives as well as to protect the county and district against being non-compliant with any one of these external agencies laws.
13. Oversees and assures that appropriate training programs are developed, implemented, and managed to meet all standards, policies/procedures, standing

orders, rules and regulations, county and district policy, county ordinances, local laws, state laws, and federal laws.

14. Develops, implements, and manages progressive training systems and quality assurance programs to meet the highest performance levels in accordance with district goals, objectives, and policies.
15. Determines staffing requirements, including number of required firefighters, paramedics, captains, battalion chiefs, division chiefs, and other personnel to assure the appropriate levels of response; considers public safety needs and economies in determining staffing levels.
16. Develops and implements a recruitment program, completing security background review, testing procedures for each position, and hiring processes; establishes and administers written tests, oral examinations, drug tests, physical examinations, physical fitness tests; interviews, and other screening programs.
17. Acts as a liaison with other districts, agencies, departments, associations, groups, and committees and the public in developing mutual-aid agreements and other inter-local programs that meet the goals, objectives, and policies of the district; maintains automatic-aid agreements, mutual-aid agreements, quad-county hazardous materials response agreements, and all other agreements that benefit the district and Storey County.
18. Plans, develops, administers, and directs programs pertaining to all-hazard responses including, but not limited to, structure, wildland, vehicle, hazardous material, and other fire incidents; hazardous material spill incidents; fire prevention and protection systems; fire investigations; building construction; potential medical hazards; and other related matters.
19. Ensures that the district knows, understands, and strives to meet and exceed the ISO structure and community rating systems; strives to reduce the county's ISO rating when making administrative, operational, and other decisions.
20. Oversees the inter-local agreement for: annual, new construction, and alterations to existing structure inspections, reports, and corrective actions in accordance with the county code, International Fire Code as adopted by the fire board (inclusive of any amendments), Nevada Revised Statutes, Nevada Administrative Codes, and the National Fire Protection Association; proper storage and retention of fire and building plans, and inspection reports; coordination of inspection reports, plans, special use permits, variances, and other correspondence necessary to ensure the safe construction, use, and occupancy of commercial and non-commercial structures.
21. Oversees the inter-local agreement for: district commercial plan review for fire, grading, underground workings, life-safety, suppression systems, alarms,

monitoring systems, and tenant improvements; technical guidance and code questions from contractors, project managers, developers, engineers, architects, owners, prospective private companies before, during, and after the project.

22. Oversee and ensures that there are sufficient staff, equipment, a medical director, policies and procedures, standing orders, protocols, hospital support, communications, training and supplies to operate a full service advanced life support ambulance and engine company, intermediate life support ambulance and engine company and basic life support ambulance/engine company; works closely with the base station hospital, medical advisory board, department of health (EMS division) medical director, and adjoining ambulance series to ensure that citizens and visitors receive the highest level of treatment possible; oversees the functions of ambulance billing and quality assurance reporting.
23. Develops and administers the district ambulance subscription program; ensures that citizens within the county are given the ability to pay an annual subscription and in turn not be responsible for any co-payments to their private health care provider; coordinates with other agencies in the region to assure that all possibilities of reciprocal agreements are obtained with other non Storey County district ambulance providers.
24. Identifies, publishes, and directs levels of response to technical rescue efforts including, but not limited to, rope rescue, motor vehicle rescue and extrication, water rescue, mine rescue, confined space rescue, and hazardous materials rescue; establishes whether or not the district will respond to the awareness level, operations level, or technical rescue; enters into mutual agreements with surrounding jurisdictions to facilitate the identified level of response; identifies and manages these agreements as required to fulfill its identified level of response.
25. Oversees all emergency planning within the county relative to fire; actively participates as a member of the Local Emergency Planning Committee.
26. Ensures that all equipment is well maintained and in a state of readiness at all times; ensures that redundant equipment is in place as needed; coordinates the maintenance of district fleets.
27. Purchases, write specifications for, and schedules replacement of apparatus; evaluates existing equipment to determine usable lifespan; determines appropriate type of equipment needed; estimates cost-to-benefit for new apparatus; maintains five to twenty year equipment replacement plan and presents findings and recommendations to the fire board.
28. Maintains and oversees public education outreach programs including, but not limited to, CPR training, fire awareness and prevention courses, EMS education courses, hazardous materials facility information, and all other public education of

the district. These courses may include, but are not limited to, water safety, car seat programs, baby-sitting clinics, school safety training, drug/alcohol awareness, and other such courses.

29. Oversees the inter-local agreement regarding the investigation, inspection, and other duties of the fire marshal and fire prevention officers to include determining origin and cause; reviewing findings and recommendations of fire prevention and investigation; and working with law enforcement to assist in the apprehension of individuals suspected of committing crimes associated with violations of fire codes and laws.
30. Ensures the acquisition, maintenance, and repair of facilities including, but not limited to, records of equipment, fire hydrants, self-contained breathing apparatus, hoses, ladders, equipment, and other such items.
31. Maintains required certifications and licenses; attends and participates in professional group sessions; engages in continuous education, training, and other professional development; stays abreast on new trends and innovations related to the field.
32. Demonstrates positive attitude and progressive actions through the display of professionalism, courtesy, tact, punctuality, attendance, and discretion in all interactions with coworkers, supervisors, and the public; use common sense discretion with limited supervision; remain safe, socially moral, lawful, affective, adaptive, and efficient.

## **QUALIFICATIONS FOR EMPLOYMENT**

### *Knowledge of*

1. Operations, services, and activities of a comprehensive fire district including fire suppression, fire prevention, fire investigation, emergency medical service including advanced life support services, disaster preparedness, hazardous materials response, and associated programs, services, and operations.
2. Fire science theory, principles, and practices and their application to a wide variety of emergency service operations including fire suppression, fire prevention, and fire investigation.
3. Policies, procedures, laws and regulations governing fire control, prevention, and investigation.
4. Principles and practices of public sector budget preparation and administration in accordance with applicable laws, policies, and generally accepted principles.
5. Administrative principles and practices including goal setting, program development, implementation and evaluation, and the management of employees through multiple levels of supervision.

6. Advanced methods and techniques of emergency medical response.
7. Operational characteristics of fire apparatus and equipment; current safety practices as they related to equipment and procedures involved in the fire service.
8. Hazardous materials and chemical spill response techniques.
9. Mechanical, chemical, and related characteristics of a wide variety of flammable and explosive materials and objects.
10. Principles of building construction and fire protection systems.
11. Emergency medical care and basic life support techniques.
12. Occupational Safety and Health Administration (OSHA) regulations applicable to the workplace.
13. Applicable laws, codes, and regulations; legal, ethical, and professional rules of conduct for public-sector employees.
14. Correct English usage including spelling, grammar, punctuation, and vocabulary.

*Abilities to*

1. Manage and direct a comprehensive fire program including fire suppression, fire prevention, fire investigation, emergency medical service, disaster preparedness, hazardous materials response, and associated programs, services, and operations.
2. Administer specific programs and staff through direct and subordinate supervision, including developing effective work teams and motivating individuals to meet goals and objectives and provide effective and efficient service.
3. Read, interpret, and apply laws, regulations, and procedures; define problems, collect data, establish facts, draw valid conclusions, and provide recommendations based on findings of fact; interpret, apply, and explain complex federal, state, and local regulations and organizational policies.
4. Prepare clear and concise technical reports and correspondence; communicate findings clearly orally and in writing.
5. Effectively use specialized fire suppression tools and equipment including safety equipment.
6. Use initiative and independent judgment within general policy guidelines.
7. Retain presence of mind and act quickly and calmly in emergency situations.
8. Effectively administer operations consistent with district policies and goals.
9. Work effectively under pressure for deadlines, conflicting demands, and emergencies.
10. Operate all fire and emergency equipment and apparatus; operate telecommunications equipment; administer medical care and life support procedures; establish and maintain effective working relationships.

11. Evaluate narrative and statistical data pertaining to policy, fiscal, and district operation matters; analyze policies, regulations, projects, activities, and methods; implement administrative policies and work programs consistent with regulations of county policies and goals.
12. Understand, interpret, and apply laws and regulations; present findings, recommendations, and policies to individuals and groups in an understandable and persuasive manner; communicate effectively in writing and orally on matters related to district policies, funding, and operations.
13. Effectively use basic modern office equipment including, but not limited to, telephones, fax machines, and copiers; personal computer programs such as Microsoft Windows and Office; and other applicable programs and software; type at a rate sufficient to perform assigned duties.
14. Demonstrate positive attitude and progressive actions through the display of professionalism, courtesy, tact, punctuality, attendance, and discretion in all interactions with coworkers, supervisors, and the public; use common sense discretion with limited supervision; remain safe, socially moral, lawful, affective, adaptive, and efficient.
15. Continue education and training and remain current on latest policies and practices and required certifications.
16. Represent the district in the court of law and testify on matters pertaining to the district.
17. Pass a criminal history background check.

## **LICENSING, EDUCATION & OTHER REQUIREMENTS**

- Any combination of training, education, and experience that would provide the required knowledge and abilities. A typical way to gain the required knowledge and ability is:
  - High school diploma or equivalent (A Bachelor's Degree in fire science, business administration, or public administration, or other closely related field may be preferred); and
  - Graduation from an approved EMT or higher training program; and
  - At least six (6) years of progressively responsible experience in fire-fighting and emergency medical services, three (3) of which must have been served as a chief officer such as a Battalion Chief level; and
  - At least two (2) years as a company officer such as line Fire Captain.
- Firefighter I and II, and Company Officer, required.
- Leadership I; and Leadership II required within 1 year of hire.



- Completion of ICS 100, 200, 300, 400, 700 and 800, required. Up to two of the required certifications, except 100 and 200, may be obtained within 6 months of hire.
- Hazardous Materials Incident Commander, required.
- Must possess and maintain a Nevada Driver License with F Endorsement or a Nevada Class A or B Commercial Driver License.
- Must demonstrate the ability to instruct emergency services.
- Must be certified as an NFPA Incident Safety Officer; ICT 4 minimum.
- Must demonstrate current or past certification as a Nevada Emergency Medical Technician, and current knowledge of ALS system.
- Must be a resident of and reside within Storey County.
- Military experience applicable to the duties of this position may be preferred.
- Must pass a criminal background investigation.

## PHYSICAL REQUIREMENTS & WORK ENVIRONMENT

The requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job.

- ***Physical Requirements.*** Strength, stamina and dexterity to sit in vehicle operating on rough roads, wildland areas and off-road terrains; walk on uneven or slippery surfaces; repeatedly bend, stand or sit; occasional lifting of items weighing up to 50 pounds; reach for items above the head and below the feet; climb up and down ladders; enter confined spaces and other areas; visual acuity for field inspections; strength, dexterity, coordination, and vision to use keyboard and video display terminal for prolonged periods; dexterity and coordination to handle files and single pieces of paper; manual dexterity and cognitive ability to operate a personal computer; ability to communicate via telephone and other telecommunications equipment. *In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Incumbents and individuals who have been offered employment are encouraged to discuss potential accommodations with the employer.*
- ***Working Environment.*** Work is typically performed under the following conditions: position functions indoors in an office environment where a portion of work is performed at a desk and on a computer, and work is performed in outdoor environments with intermittent to frequent exposure to a variety of extreme weather conditions, including heat, rain, snow, cold, wind, and dust. Possible exposure to excessive smoke, water, hazardous materials, and hazardous structure conditions. Work is typically performed independently. Frequent travel by motor vehicle and use of other motorized equipment. Work will include periodic contact with angry

and upset individuals under stressful situations. Frequent interruptions to planned work activity by telephone calls, office visitors, and response to unplanned events.

**This class specification lists the major duties and requirements of the job and is not all-inclusive. Incumbent(s) may be expected to perform job-related duties other than those contained in this document and may be required to have specific job-related knowledge and skills.**

Effective this 4<sup>th</sup> day of February, 2020.

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Marshall McBride  
Board Chairman

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Jay Carmona  
Board Vice-Chairman

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Lance Gilman  
Board Commissioner

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Jen Chapman  
Administrative Officer

# STOREY COUNTY

## EMPLOYMENT APPLICATION

An Equal Opportunity Employer

Original Application must be received by the closing date listed on the job posting.

Faxed, e-mailed and post-marks are NOT acceptable.

*If you believe you require an accommodation during the selection process, please contact us to make appropriate arrangements.*

Name Jeremy B. Loncar

Date 11/21/2020

Address \_\_\_\_\_

City Virginia City

State NV

Zip Code 89440

Telephone(s) Home ( ) \_\_\_\_\_

Cell \_\_\_\_\_

Work (775) 847-0954

Email address: \_\_\_\_\_

Position Applied for: Fire Chief

How did you hear about this position?

☐ Advertisement

☐ Walk-In

☒ Referral (by whom?) Chief Jeff Nevin

☐ Other (explain) \_\_\_\_\_

If offered employment, when can you be available to begin? Immediately

What type of employment will you accept?

☒ Full-Time

☐ Part-Time

☐ Temporary

Will you be available for shift work? ..... ☒ Yes ☐ No

Will you be available to work weekends and/or holidays if necessary? ..... ☒ Yes ☐ No

Have you been given a job description or had the requirements of the job explained to you? ..... ☒ Yes ☐ No

Do you understand the job requirements? ..... ☒ Yes ☐ No

Can you perform the requirements of this job with or without reasonable accommodation? ..... ☒ Yes ☐ No

To qualify for employment, applicants must be at least 18 years of age unless otherwise specified in the job announcement. If offered employment, can you furnish proof of age? ..... ☒ Yes ☐ No

After an offer of employment, can you submit verification of your legal right to work in the United States? ..... ☒ Yes ☐ No

List other names, if any, you have used. \_\_\_\_\_

### EDUCATION RECORD

Did you graduate from high school or receive a GED certificate?

☒ Yes ☐ No

School Name	Location	Hours Earned	Diploma, Degree, or Certificate	Major Field of Study
Business/Technical/Vocational 1. <u>Utah Fire Rescue Academy</u>	<u>Provo Utah</u>			<u>Fire Science</u>
2. _____				
College/University (Undergraduate) 1. <u>Great Basin College</u>	<u>1500 College Parkway Elko NV 89801</u>	<u>120</u>	<u>Associates of General Studies</u>	<u>Fire Science</u>
2. <u>College Of Southern Nevada</u>	<u>3200 E. Cheyenne Ave. Las Vegas</u>	<u>120</u>	<u>Associates of Applied Science</u>	<u>Fire Technology Management</u>
Graduate School				

# STOREY COUNTY

## LICENSES (Optional, unless required for the position for which you are now applying.)

List current licenses, certifications, or registrations required for the position for which you are applying. Indicate types, state license numbers, and expiration dates.

See attached

Answer only if position requires.

Do you possess a valid driver's license? ..... ☒ Yes ☐ No

If so, license expires 6/21/2021 Class B Restrictions (if any) None

For positions that require typing: I certify that I can type at a speed of \_\_\_\_\_ WPM.

In addition to English, list any other language abilities you possess.

Verbal fluency in N/A

Written fluency in N/A

List any special skills you possess and/or equipment or office machines you can operate.

Familiar in basic office equipment, heavy machinery, mechanics tools and equipment, metal fabrication equipment, and construction tools.

## OTHER INFORMATION

Have you ever been disciplined in your employment related to workplace violence? ..... ☐ Yes ☒ No

If yes, please explain.

Do you presently use illegal drugs? ..... ☐ Yes ☒ No

Have you ever been employed by Storey County? ..... ☒ Yes ☐ No

If yes, please provide the following information:

Department Fire Position Title Battalion Chief

Dates of Employment 8/13/18-Present Reason for Separation N/A

Are you related to anyone who is currently employed by Storey County? ..... ☐ Yes ☒ No

If yes, please provide the following information:

Related person's name \_\_\_\_\_ Department \_\_\_\_\_

Relationship \_\_\_\_\_

# STOREY COUNTY

## EMPLOYMENT HISTORY

Provide information regarding all paid, military, and volunteer work and how it may be related to the position for which you are applying. Describe your most recent position first; then list other positions in order held, beginning with the most recent. Use a separate block for each position, even if with the same employer. Use additional sheets if necessary. Do NOT use references such as "See Résumé" in place of completing this section.

May we contact all employers listed? (Attach a list of any exceptions with an explanation.).... ☒ Yes ☐ No

Present Employer Storey County Fire Protection District Present Position Battalion Chief  
Address 145 N C Street From (Mo/Yr) 8/18 To (Mo/Yr) Present  
City Virginia City ☒ Full-Time (30+ hrs/wk) ☐ Part-Time (<30 hrs/wk)  
State NV Zip Code 89440  
Supervisor's Name/Title Jeff Nevin, Fire Chief Phone#

### Related Duties

Manage one of three shifts within SCFPD, ensure adequate staffing, oversee daily operations of 4 manned stations, direct and supervise emergency operations, compose and implement department SOG and SOP's, schedule and deliver training to district employees, provide oversight of the SCFPD volunteers, assist in hiring and promoting personnel, attend meetings as a representative of SCFPD, assist in public education, and ensure SCFPD staff are response ready.

Reason for Leaving N/A

Employer City of West Wendover Fire Department Position Captain  
Address 935 W. Wendover Blvd From (Mo/Yr) 6/95 To (Mo/Yr) 8/18  
City West Wendover ☒ Full-Time (30+ hrs/wk) ☐ Part-Time (<30 hrs/wk)  
State NV Zip Code 89883  
Supervisor's Name/Title Jeff Knudtson, Fire Chief Phone#

### Related Duties

Be the first line supervisor to fire suppression personnel, ensure equipment and station is kept clean and ready for emergencies, provide training to firefighters, respond to all hazard emergencies, investigate fires within the City of West Wendover and Elko County, provide public education, assist in code enforcement, and oversight of fire and rescue equipment and budget.

Reason for Leaving Advancement to Battalion Chief Position

Employer Nevada State Fire Marshals Office Position Adjunct Instructor  
Address 107 Jacobsen Way From (Mo/Yr) 5/07 To (Mo/Yr) Present  
City Carson City ☐ Full-Time (30+ hrs/wk) ☒ Part-Time (<30 hrs/wk)  
State NV Zip Code 89711  
Supervisor's Name/Title Tom Martinez, Training Officer II Phone#

### Related Duties

Instruct fire service students through out the state in various aspects of fire service response. Operate as an evaluator for state written and practical examinations.

Reason for Leaving N/A

# STOREY COUNTY

Employer \_\_\_\_\_ Position \_\_\_\_\_  
Address \_\_\_\_\_ From (Mo/Yr) \_\_\_\_\_ To (Mo/Yr) \_\_\_\_\_  
City \_\_\_\_\_ ☐ Full-Time (30+ hrs/wk) ☐ Part-Time (<30 hrs/wk)  
State \_\_\_\_\_ Zip Code \_\_\_\_\_  
Supervisor's Name/Title \_\_\_\_\_ Phone# \_\_\_\_\_  
Related Duties \_\_\_\_\_

Reason for Leaving \_\_\_\_\_

## REFERENCES

Name Danny Kim \_\_\_\_\_ Phone# \_\_\_\_\_  
Address \_\_\_\_\_  
Name Bob Ryser \_\_\_\_\_ Phone# \_\_\_\_\_  
Address \_\_\_\_\_  
Name Richard McKnight \_\_\_\_\_ Phone# \_\_\_\_\_  
Address \_\_\_\_\_

Please state below any other information that would be helpful in determining your qualifications for this position. You may include significant accomplishments, previous career highlights, or any other relevant information that is not requested in this employment application.

Please see attached resume and cover letter.

# STOREY COUNTY

## ACKNOWLEDGMENTS

Please **READ ALL** of the following statements and **INITIAL EACH** of the lines to indicate you have read and understand each of the statements. If you have any questions, contact Storey County Human Resources Department at (775) 847-0968.

- SL All offers of employment and all information regarding compensation and other terms and conditions of employment will be made in writing. Verbal statements may not be relied upon.
- SL This application is the property of Storey County and will become part of my personnel file if I am hired.
- SL I authorize Storey County to contact any employer or individual that I have listed on my employment application and/or résumé or mentioned during job interviews to obtain from them any relevant information regarding my previous employment, military service, criminal history, characteristics or traits necessary for job performance, or other relevant qualifications for employment and/or continued employment with Storey County. In addition, I authorize Storey County to conduct a background search which includes criminal history and military history. In addition, if the position for which I am applying requires driving a vehicle, I authorize Storey County to conduct a Department of Motor Vehicles (DMV) search. If the position for which I am applying involves contact with minors or with any persons having diminished capacity to care for themselves, a search of government sex offender registries may be conducted. I further authorize Storey County to contact any institution and/or licensing authority to verify my possession of education, licenses, and/or certificates which may qualify me for employment.
- SL In exchange for Storey County consideration of my employment application, and/or any continued employment with Storey County, I authorize anyone possessing information to furnish it to Storey County upon request, and I release the organizations and all individuals providing the information or acquiring the information, including Storey County, from all claims, liability, and damages whatsoever claimed to be related to furnishing, obtaining, or using said information. This release applies to, but is not limited to, claims for defamation, libel, slander, infliction of emotional distress, and interference with current or prospective economic relations.
- SL I further understand this consent will apply during the entire course of my employment with Storey County should I obtain such employment. I understand and agree this consent shall remain in affect indefinitely.
- SL I hereby certify that all statements made in this application are true. I understand that any false statement of material facts herein may cause forfeiture on my part of all rights to any employment with Storey County. I understand that any misrepresentation, falsification, or material omission of information may result in my failure to receive an offer, or if I have been hired, in my dismissal from employment regardless of length of employment. I understand that neither this document nor any offer of employment from Storey County constitutes an employment contract unless a specific contract document to that effect is executed. I agree to undergo any job-related physical examination and drug screening upon conditional offer of employment. I further understand and agree that this paragraph applies to any information supplied by me at a later date as part of this application.

Additionally, my signature below certifies that the information provided is true and correct to the best of my knowledge.

Signature of Applicant

Date 11/21/2020

NOTE: This Page **MUST** have original initials and signature.  
Photocopy or typed versions not acceptable.

November 21<sup>st</sup>, 2020

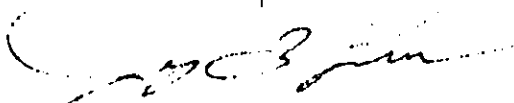
To Whom It May Concern:

I am submitting this cover letter with resume and application in response to your opening for the position of Fire Chief. After careful review of the position requirements, I feel that I would be an ideal candidate for this position. I meet and exceed the minimum requirements for the position and I hope to further review my qualifications and experience with you in person.

I have over 25 years of fire service experience and have served in many roles within emergency response. I have climbed through the ranks in my fire service career from firefighter, lieutenant, captain, and currently Battalion Chief. I have worked in code enforcement, fire investigations, a deputy sheriff, SWAT operator, State Fire Instructor, and Local 4041 president. I have had the honor of working closely with Chief Nevin and been involved in many decision-making processes for the future of the District. I believe Chief Nevin has utilized the time we have had together to educate me on how the SCFPD has evolved to where it is today and where we need to get to in the future. With that knowledge, I think my diverse background and years of experience within the fire service can help move forward in a safe, progressive, and responsible manner.

The position of Fire Chief is one that is daunting, exciting, and crucial for the success of the agency. While I am excited for this opportunity to better familiarize you with my certifications and experience, I would also like to reinforce to you that I am a firm believer in being a lifelong learner. It is always my goal to be the best at what I do and to strive for a degree of mastery and perfection in everything I do. If you have any further questions, please feel free to contact me at any time. Thank you for your time and consideration of my request for interview for Fire Chief and I hope to be meeting you soon in person.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jeremy B. Loncar', with a stylized flourish at the end.

Jeremy B. Loncar



# JEREMY B. LONCAR

Virginia City, NV 89440

## Objective:

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Advance in my career within the Storey County Fire Protection District to the position of Fire Chief. To utilize my knowledge, skills, and expertise in the constant development of this great department to better serve our citizens and visitors.

## Work History:

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<b>Storey County Fire Protection District</b> 145 N C Street Virginia city, NV 89440 Paid Full Time * Provide oversight to 4 stations and 6 districts. Manage staffing, command large scale incidents, ensure apparatus, equipment, and personnel response readiness, develop, and implement new SOG and SOP's, seek out and obtain outside funding, represent the district in the community, ensure timecards are accurate, build and maintain department moral.	2018-Present Battalion Chief (775) 847-0954 Chief Jeff Nevin
<b>West Wendover Fire Department</b> 935 West Wendover Blvd West Wendover NV 89883 Paid Full Time * Fire Suppression, Code Enforcement, Training, Haz Mat, Incident Management, Rescue, Budget, Liaison between Mutual Aid Departments, Wild Land Firefighting, Plans Review, Maintenance, and Safety Officer.	1995-2018 Captain (775) 664-2274 Chief Jeff Knudtson
<b>Nevada State Fire Marshal's Office</b> 107 Jacobsen Way Carson City NV 89711 Paid Part Time * Instruct fire, rescue, EMS, Code Enforcement, and Haz Mat training to fire departments throughout Nevada.	2006-Present Instructor/Tester (775) 684-7525 Bureau Chief Dennis Pinkerton

## Training and Certifications:

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(Numerous others available upon request)

Firefighter II (IFSAC)	EMT-Advanced
Fire Service Instructor I&2 (IFSAC)	Nevada Fire Investigator 2
Type 5 Incident Commander	Wildland Firefighter
Confined Space Rescue	I.C.C Residential Inspector
Hazardous Materials Technician (IFSAC)	Basic Trauma Life Support (Advanced)
Nevada P.O.S.T Cat 1 Advanced Cert	Wild land Fire Cause and Origin
Fire Service Supervision	Fire Officer 2 (IFSAC)
Juvenile Fire Setter Intervention Specialist 1	Fire Inspector 1&2 (ICC) (Pro Board)
I.C.C Building Inspector	Haz Mat Incident Commander (IFSAC)
I.C.C Building Plans Examiner	Nevada P.O.S.T Instructor
Nevada EMS Instructor	PEPP
Interagency Incident Business Management	ICT-T4
Fire Officer 3 (Currently under peer review)	

**College:**

Associates of General Studies (Magna Cum Laude / PTK Honors)	Great Basin College Nevada 2012
AAS Fire Technology Management (Cum Laude / PTK Honors)	College of Southern Nevada 2016

**Awards:**

2020 Nevada State Firefighters Association Fire Service Instructor of the Year  
3<sup>rd</sup> Place in the University of Nevada Fire Science Academy Firefighter competition  
Graduated Honorary Squad Leader from the Nevada State Police Officers Standards and Training  
2012 Motorola Fire Service Future Leaders Scholarship  
1<sup>st</sup> Place 2011 & 2012 NV Manipulative Skills Challenge

# Emergency Management Institute



## FEMA

This Certificate of Achievement is to acknowledge that

**JEREMY B LONCAR**

has reaffirmed a dedication to serve in times of crisis through continued professional development and completion of the independent study course:

**IS-00800.b**

**National Response Framework, An Introduction**

*Issued this 8th Day of June, 2016*



*Tony Russell*

Superintendent

Emergency Management Institute

# Emergency Management Institute



## FEMA

This Certificate of Achievement is to acknowledge that

**JEREMY B LONCAR**


has reaffirmed a dedication to serve in times of crisis through continued professional development and completion of the independent study course:

**IS-00703.a**

**NIMS Resource Management**

*Issued this 8th Day of June, 2016*



  
Tony Russell  
Superintendent  
Emergency Management Institute



Homeland  
Security

# National Fire Academy

This is to acknowledge that

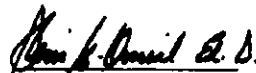
**JEREMY BARRETT LONCAR**

has demonstrated a commitment to reduce the Nation's loss of life and property  
from fire and related emergencies by pursuing professional development  
through completion of the National Fire Academy-Sponsored Course

**Q-466: ICS 400 Fundamentals Review for Command  
and General Staff**

Completed On

**November 11, 2009**

  
Superintendent  
National Fire Academy

  
Assistant Administrator  
U.S. Fire Administration



**FEMA**

# **National Fire Academy**

This is to acknowledge that

**JEREMY BARRETT LONCAR**

has demonstrated a commitment to reduce the Nation's loss of life and property from  
fire and related emergencies by pursuing professional development through  
completion of the National Fire Academy-Sponsored Course

**Q-464: ICS 300 Intermediate All-Hazard  
NIMS ICS Review for Expanding Incidents**

Completed on

**06/08/2016**

---

Superintendent  
National Fire Academy

---

Fire Administrator  
U.S. Fire Administration

# Emergency Management Institute



## FEMA

This Certificate of Achievement is to acknowledge that

**JEREMY LONCAR**

has reaffirmed a dedication to serve in times of crisis through continued professional development and completion of the independent study course:

**IS-00200.b**

**ICS for Single Resources and**

**Initial Action Incident, ICS-200**

*Issued this 24th Day of June, 2011*

0.3 IACET CEU



*Vilma Schifano Milmo*  
Vilma Schifano Milmo  
Superintendent (Acting)  
Emergency Management Institute

# Emergency Management Institute



## FEMA

This Certificate of Achievement is to acknowledge that

**JEREMY B LONCAR**


has reaffirmed a dedication to serve in times of crisis through continued professional development and completion of the independent study course:

**IS-00100.HE**

**Introduction to the Incident Command System  
ICS-100 for Higher Education**

*Issued this 30th Day of September, 2010*



  
Cortez Lawrence, PhD  
Superintendent  
Emergency Management Institute



**STATE OF NEVADA**  
**DIVISION OF PUBLIC AND BEHAVIORAL HEALTH**  
**EMERGENCY MEDICAL SERVICES**

Award This Certificate To

**JEREMY LONCAR**

Who has satisfactorily met the standards of the State of Nevada as  
administered by Nevada State Division of Public and Behavioral Health and is hereby certified as a:

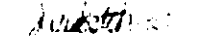
**LEVEL: Advanced EMT**

**ENDORSEMENT: EMS Instructor**

**ISSUE DATE: 5/3/2019**

**EMS CERTIFICATION NUMBER: 14726**

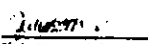
**EXPIRATION DATE: 3/31/2021**

  
State Health Official

Issued by the Emergency Medical Systems Program. This certificate documents the successful completion of training and testing at the level identified on the certificate under the provision of NRS 450B.

**Ambulance Attendant License**

This license has been issued under the guidelines set forth by NRS 450B.  
Attached below is a wallet card for your convenience.

<b>STATE OF NEVADA</b>	
Division of Public and Behavioral Health	
Emergency Medical Systems	
Issues this license to:	
<b>JEREMY B LONCAR</b>	
Who has satisfactorily met the standards of the State of Nevada as administered by Nevada State Division of Public and Behavioral Health and is hereby licensed as a	
<b>Ambulance Attendant</b>	
EMS Certification Level: Advanced EMT	Issued: 5/3/2019
EMS Certification No: 14726	Expires: 3/31/2021
Issued by Emergency Medical Systems Program. This license documents the successful completion of training and testing under the provision of NRS 450B.	
 State Health Official	

# STATE OF NEVADA

DEPARTMENT OF PUBLIC SAFETY

## NEVADA STATE FIRE MARSHAL

*Hereby Certifies*

Jeremy B. Loncar

*as*

NFPA Fire Service Instructor III

*For having demonstrated the ability to meet the standards  
and requirements as established by the  
Nevada State Board of Fire Services (NRS 477.080)*

*And*

*The National Fire Protection Association  
Standard 1041, Chapters 1, 2, 3 & 6, 2012 Edition*

*Issued this Twenty Eighth Day of April, 2020*



*Mike Dzyak*

*Mike Dzyak  
Interim Nevada State Fire Marshal*

STATE OF NEVADA

DEPARTMENT OF PUBLIC SAFETY

NEVADA STATE FIRE MARSHAL  
*Hereby Certifies*

Jeremy Barrett Loncar

as

NFPA Fire Officer II

*For having demonstrated the ability to meet the standards  
and requirements as established by the  
Nevada State Board of Fire Services (NRS 477.080)*

*And*

*The National Fire Protection Association  
Standard 1021, Chapter 5, 2014 Edition*

*Issued This Eighteenth Day of December, 2018*

Reciprocity based on



*Burt J. Chambers  
Nevada State Fire Marshal*

*This Certificate is Awarded to*

**LONCAR, JEREMY**

*For the Successful Completion of*

**S-200 Initial Attack Incident Commander**

COURSE NUMBER - COURSE NAME

**April 29-30, 2019**

COURSE START and END DATES

**Truckee Meadows Community College**

Host Unit

**Michael J. Londero**  
Instructor Name (printed)

Lead Instructor Signature

*Michael J. Londero*



**Reno, Nevada**

Location (City, State)

# STATE OF NEVADA

DEPARTMENT OF PUBLIC SAFETY

## NEVADA STATE FIRE MARSHAL

*Hereby Certifies*

Jeremy Loncar

*as*

NFPA Hazardous Material  
Incident Commanders Level

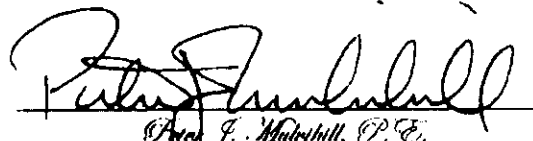
*For having demonstrated the ability to meet the standards  
and requirements as established by the  
Nevada State Board of Fire Services (NRS 477.080)*

*And*

*The National Fire Protection Association  
Standard 472, Chapter 8 (in its entirety), 2008 Edition  
Issued this Seventh of February, 2014*

Reciprocity based on D.O.P. I.F.A.F.C. Certificate #663391



  
Peter J. Marshall, P.E.  
Nevada State Fire Marshal

STATE OF NEVADA

DEPARTMENT OF PUBLIC SAFETY

NEVADA STATE FIRE MARSHAL

*Hereby Certifies*

Jeremy Loncar

*as*

NFPA Firefighter II

*For having demonstrated the ability to meet the standards  
and requirements as established by the  
Nevada State Board of Fire Services (NRS 477.080)*

*And*

*National Fire Protection Association  
Standard 1001, Chapter 6, 2013 Edition*

*Issued this Seventh Day of February, 2014*

*Reciprocity Based on Utah J.F.S.A.C. #293270*



*Peter J. McWhittell*  
Peter J. McWhittell, P.E.  
Nevada State Fire Marshal

# College of Southern Nevada

Has conferred upon

**Jeremy Barrett Honsar**

the degree of

**Associate of Applied Science**

**Fire Technology Management**

**High Honors**

with all the rights and privileges thereto appertaining.

The witness thereto this diploma duly signed has been issued and the seal of the College affixed.

Approved by the Board of Regents upon recommendation of the Faculty on this 14th day of August, 2016.

*[Signature]*  
Chancellor of the  
College System of Higher Education


*[Signature]*  
Chancellor of the Board of Regents



*[Signature]*  
President of the College

# UTAH FIRE AND RESCUE ACADEMY



 Utah Valley State College

in cooperation with  
OFFICE OF THE STATE FIRE MARSHAL

## CERTIFICATE OF ATTENDANCE



This is to acknowledge that

***Jeremy Barrett Loncar***

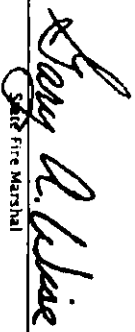
has demonstrated a commitment to reduce this State's loss of life and property  
from fire by pursuing professional development through attendance of  
***Leadership II - Strategies for Personal Success (NEA)***


16 continuing education contact hours

at

***Davis County***

April 9, 1999 - April 10, 1999


  
Gary A. White  
State Fire Marshal

  
Steve Stutz  
Director, Utah Fire and Rescue Academy



# UTAH FIRE AND RESCUE ACADEMY



 Utah Valley State College

in cooperation with

OFFICE OF THE STATE FIRE MARSHAL

## CERTIFICATE OF ATTENDANCE



This is to acknowledge that

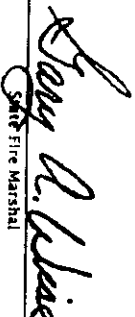
***Jeremy Barrett Loncar***


has demonstrated a commitment to reduce this State's loss of life and property  
from fire by pursuing professional development through attendance of  
***Leadership III: Strategies for Supervisory Success (NFA)***

16 continuing education contact hours  
at

***Davis County***


April 23, 1999 - April 24, 1999

  
\_\_\_\_\_  
Gary A. Blair  
State Fire Marshal

  
\_\_\_\_\_  
Steve S. S. S.  
Director, Utah Fire and Rescue Academy



# UTAH FIRE AND RESCUE ACADEMY

 Utah Valley State College

in cooperation with

OFFICE OF THE STATE FIRE MARSHAL

## CERTIFICATE OF ATTENDANCE

This is to acknowledge that

***Jeremy Barrett Loncar***

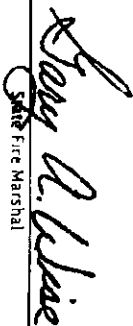
has demonstrated a commitment to reduce this State's loss of life and property  
from fire by pursuing professional development through attendance of  
*Leadership I - Strategies for Company Success (NFA)*

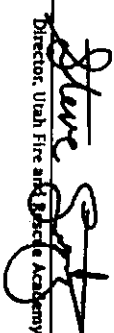
*16 continuing education contact hours*

at

***Davis County***

**March 26, 1999 - March 27, 1999**

  
\_\_\_\_\_  
Gary A. White  
State Fire Marshal

  
\_\_\_\_\_  
Steve Syts  
Director, Utah Fire and Rescue Academy





## Storey County Board of Fire Commissioners Agenda Action Report

Meeting date: 12/15/20

Estimate of time required: 15 min.

Agenda: Consent ☐ Regular agenda ☒ Public hearing required ☒

- 
1. **Title:** Discussion/Possible Action: Resolution No. 20-596 honoring retiring Fire Chief Jeffrey Nevin for his service with the Storey County Fire Protection District and to the residents and businesses of the county.
  2. **Recommended motion:** I [county commissioner] motion to approve Resolution No. 20-596 honoring Fire Chief Jeffrey Nevin for his retirement from service with the Storey County Fire Protection District and to the residents and businesses of the county.
  3. **Prepared by:** Austin Osborne
  4. **Department:** County Manager for the Fire District      **Telephone:** 775.847.0968
  5. **Staff summary:** Jeffrey Nevin is retiring from service with the Storey County Fire Protection District and is being recognized for his years of service to the residents and businesses of our county.
  6. **Supporting materials:**
  7. **Fiscal impact:** None on local government.  
Funds Available:                      Fund:                      \_\_\_\_\_ Comptroller
  8. **Legal review required:**                      \_\_ Yes \_\_ District Attorney
  9. **Reviewed by:**  
\_\_\_\_\_ Department Head                      Department Name:  
\_\_\_\_\_ @ \_\_\_\_\_ County Manager                      Other agency review: \_\_\_\_\_
  10. **Board action:**  

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modifications
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued

Agenda Item No. 25

**A RESOLUTION HONORING FIRE CHIEF JEFFREY NEVIN**

WHEREAS, JEFFREY NEVIN has faithfully served Storey County for over 27 years from 1993 to December 31, 2020; and

WHEREAS, JEFFREY NEVIN is dedicated to his job and the citizens of Storey County, and

WHEREAS, JEFFREY NEVIN has served with distinction, earning the respect of all he worked with both locally and statewide; and

WHEREAS, JEFFREY NEVIN'S professional skills in several capacities have served to make Storey County a better place to live, work, and play.

THEREFORE IT BE KNOWN to all present that the Board of County Commissioners of Storey County do hereby resolve to commend and honor JEFFREY NEVIN for exemplary service to the people of Storey County, Nevada this 15<sup>th</sup> day of December 2020.

PASSED and ADOPTED the 15<sup>th</sup> day of December 2020, by the following:

AYES: Chairman Marshall McBride, Vice Chairman Jay Carmona, Commissioner Lance Gilman

NAYS:       None

ABSENT:     None

And Signed: \_\_\_\_\_  
Marshall McBride, Chairman

\_\_\_\_\_  
Jay Carmona, Vice-Chairman

\_\_\_\_\_  
Lance Gilman, Commissioner

Attested: \_\_\_\_\_  
Vanessa Stephens, Storey County Clerk-Treasurer



## Storey County Board of County Commissioners Agenda Action Report

Meeting date: 12/15/20

Estimate of time required: 15 min.

Agenda: Consent ☐ Regular agenda ☒ Public hearing required ☒

---

1. **Title:** Discussion/Possible Action: Resolution No. 20-597 honoring retiring David Ballard, Communications Director, for his service to Storey County residents and businesses.
2. **Recommended motion:** I [county commissioner] motion to approve Resolution No. 20-597 honoring retiring David Ballard, Communications Director, for his service to Storey County residents and businesses.
3. **Prepared by:** Austin Osborne
4. **Department:** County Manager **Telephone:** 775.847.0968
5. **Staff summary:** Mr. Ballard is retiring from service with Storey County and is being recognized for his years of service to the residents and businesses of our county.
6. **Supporting materials:**
7. **Fiscal impact:** None on local government.  
Funds Available: \_\_\_\_\_ Fund: \_\_\_\_\_ Comptroller \_\_\_\_\_
8. **Legal review required:** \_\_\_\_\_  
\_\_\_\_\_ Yes \_\_\_\_\_ District Attorney
9. **Reviewed by:** \_\_\_\_\_ Department Head Department Name: \_\_\_\_\_  
\_\_\_\_\_ @ \_\_\_\_\_ County Manager Other agency review: \_\_\_\_\_
10. **Board action:**  

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modifications	Agenda Item No.
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued	

RESOLUTION NO. 20-597

**A RESOLUTION HONORING DAVID BALLARD**

A Resolution Honoring DAVID BALLARD,

WHEREAS, DAVID BALLARD has faithfully served Storey County for over 30 years;  
and

WHEREAS, DAVID BALLARD is dedicated to his job and the citizens of Storey  
County, and

WHEREAS, DAVID BALLARD has served with distinction, earning the respect of all he  
worked with both locally and statewide; and

WHEREAS, DAVID BALLARD'S professional skills in several capacities have served to  
make Storey County a better place to live, work, and play.

THEREFORE IT BE KNOWN to all present that the Board of County Commissioners of  
Storey County do hereby resolve to commend and honor DAVID BALLARD for  
exemplary service to the people of Storey County, Nevada this 15<sup>th</sup> day of December  
2020.

PASSED and ADOPTED the 15<sup>th</sup> day of December 2020, by the following:

AYES: Chairman Marshall McBride, Vice Chairman Jay Carmona, Commissioner Lance  
Gilman

NAYS:       None

ABSENT:     None

And Signed: \_\_\_\_\_  
Marshall McBride, Chairman

\_\_\_\_\_  
Jay Carmona, Vice-Chairman

\_\_\_\_\_  
Lance Gilman, Commissioner

Attested: \_\_\_\_\_  
Vanessa Stephens, Storey County Clerk-Treasurer



## Storey County Board of County Commissioners Agenda Action Report

Meeting date: 12/15/20

Estimate of time required: 15 min.

Agenda: Consent ☐ Regular agenda ☒ Public hearing required ☒

- 
1. **Title:** Discussion/Possible Action: Resolution No. 20-598 honoring retiring Marshall McBride, Storey County Commission Chairman, for his service to the residents and businesses of the county.
  2. **Recommended motion:** I [county commissioner] motion to approve Resolution No. 20-598 honoring retiring Marshall McBride, Storey County Commission Chairman, for his service to the residents and businesses of the county.
  3. **Prepared by:** Austin Osborne
  4. **Department:** County Manager **Telephone:** 775.847.0968
  5. **Staff summary:** Chairman McBride is retiring from service with Storey County and is being recognized for his years of service to the residents and businesses of our county.
  6. **Supporting materials:**
  7. **Fiscal impact:** None on local government.  
Funds Available: \_\_\_\_\_ Fund: \_\_\_\_\_ Comptroller
  8. **Legal review required:** \_\_\_\_\_ Yes \_\_\_\_\_ District Attorney
  9. **Reviewed by:** \_\_\_\_\_ Department Head Department Name: \_\_\_\_\_  
\_\_\_\_\_ @ \_\_\_\_\_ County Manager Other agency review: \_\_\_\_\_
  10. **Board action:**  

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modifications	Agenda Item No.
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued	

RESOLUTION NO. 20 · 598

**A RESOLUTION HONORING MARSHALL MCBRIDE**

A Resolution Honoring CHAIRMAN MARSHALL MCBRIDE,  
WHEREAS, MARSHALL MCBRIDE has faithfully served Storey County for eight (8) years from January 1, 2013 to December 31, 2020; and  
WHEREAS, MARSHALL MCBRIDE is dedicated to his job and the citizens of Storey County, and  
WHEREAS, MARSHALL MCBRIDE has served with distinction, earning the respect of all he worked with both locally and statewide; and  
WHEREAS, MARSHALL MCBRIDE's professional skills as County Commission Chairman and several other capacities have served to make Storey County a better place to live, work, and play.  
THEREFORE IT BE KNOWN to all present that the Board of County Commissioners of Storey County do hereby resolve to commend and honor MARSHALL MCBRIDE for exemplary service to the people of Storey County, Nevada this 15<sup>th</sup> day of December 2020.  
PASSED and ADOPTED the 15<sup>th</sup> day of December 2020, by the following

AYES: Vice Chairman Jay Carmona and Commissioner Lance Gilman

NAYS: None

ABSTAINS: Marshall McBride

ABSENT: None

And Signed: \_\_\_\_\_  
Jay Carmona, Vice-Chairman

\_\_\_\_\_  
Lance Gilman, Commissioner

Attested: \_\_\_\_\_  
Vanessa Stephens, Storey County Clerk-Treasurer





## Storey County Board of County Commissioners Agenda Action Report

Meeting date: 12-15-2020

Estimate of time required: 0 - 5

Agenda: Consent ☐ Regular agenda ☒ Public hearing required ☐

---

1. **Title:** Business License Second Readings -- Approval

2. **Recommended motion:** Approval

3. **Prepared by:** Ashley Mead

**Department:** Community Development

**Telephone:** 847-0966

4. **Staff summary:** Second readings of submitted business license applications are normally approved unless, for various reasons, requested to be continued to the next meeting. A follow-up letter noting those to be continued or approved will be submitted prior to the Commission Meeting. The business licenses are then printed and mailed to the new business license holder.

5. **Supporting materials:** See attached Agenda Letter

6. **Fiscal impact:**

Funds Available:

Fund:

\_\_\_ Comptroller

7. **Legal review required:**

\_\_\_ District Attorney

8. **Reviewed by:**

☒ Department Head

Department Name: Community Development

  
\_\_\_ County Manager

Other agency review: \_\_\_\_\_

9. **Board action:**

☐ Approved

☐

Approved with Modifications

☐ Denied

☐

Continued

Agenda Item No.

29

# Storey County Community Development

110 Toll Road ~ Gold Hill Divide  
P O Box 526 ~ Virginia City NV 89440



(775) 847-0966 ~ Fax (775) 847-0935  
CommunityDevelopment@storeycounty.org

To: Vanessa Stephens, Clerk's office  
Austin Osborne, County Manager

December 7, 2020  
Via Email

Fr: Ashley Mead

Please add the following item(s) to the **December 15, 2020**

COMMISSIONERS Consent Agenda:

## **LICENSING BOARD SECOND READINGS:**

- A. Arizona Pipeline Company** – Contractor / 890 E. Parr Blvd. ~ Reno, NV
- B. Precision Control Systems LLC** – Professional / 29355 W. 9 Mile Rd. ~ Farmington Hills, MI
- C. Van Allen Plumbing** – Contractor / 190 W. 5<sup>th</sup> Ave ~ Sun Valley, NV

Ec: Community Development  
Commissioner's Office

Planning Department  
Comptroller's Office

Sheriff's Office