



STOREY COUNTY BOARD OF COUNTY COMMISSIONERS MEETING

12/21/2021 9:00 AM

26 SOUTH B STREET, VIRGINIA CITY, NEVADA

AGENDA

This meeting will be held in person and the public is welcome to attend.

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>

Meeting ID: 597 519 448

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Meeting ID: 597 519 448

Find your local number: <https://zoom.us/j/597519448>

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

JAY CARMONA
CHAIRMAN

ANNE LANGER
DISTRICT ATTORNEY

CLAY MITCHELL
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 CLOSED SESSION AT 9:00 A.M.

Call to Order Closed Session pursuant to NRS 288.220 for the purpose of conferring with district and county management and legal counsel regarding labor negotiations with the Storey County Firefighters Association IAFF Local 4227.

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

3. PLEDGE OF ALLEGIANCE

4. DISCUSSION/FOR POSSIBLE ACTION:

Consideration and possible approval of the Agenda for December 21, 2021.

5. DISCUSSION/FOR POSSIBLE ACTION:

Consideration and possible approval of the Minutes for November 2, 2021.

6. CONSENT AGENDA FOR POSSIBLE ACTION:

I For consideration and possible action, approval of business license first readings:

- A. Accent Countertops – Contractor / 705 Trademark Dr. Ste. 104 ~ Reno, NV
- B. Automatic Distributors – General / 3300 Waltham Way Ste. 107 ~ Sparks, NV
- C. Centimark Corporation – Contractor / 12 Grandview Cir. ~ Canonsburg, PA
- D. Kenji's – General / 1 Electric Ave. ~ Sparks, NV
- E. NH Research, LLC – Out of County / 16601 Hale Ave. ~ Irvine, CA
- F. Stord Warehousing LLC – General / 2777 USA Parkway Ste. 115 ~ McCarran, NV
- G. Stord Warehousing LLC – General / 425 E. Sydney Dr. Ste. 120 ~ McCarran, NV

II For consideration and possible action, approval of claims in the amount of \$989,588.37.

III Approval of Resolution 21-635 to direct the County Assessor to prepare a list of all taxpayers on the secured roll in the County pursuant to NRS 361.300(3)

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

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

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

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

Review and possible approval of Storey County Audited Financial Statements for the fiscal year ended June 30, 2021 completed by by DiPietro and Thornton.

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

Consider approval of Memorandum of Understanding (MOU) modifying the Solid Waste Collection Franchise Agreement between Storey County and Waste Management of Nevada, Inc. to establish and reduce Sunday trash collection rates for commercial customers in Virginia City and Gold Hill, Storey County, Nevada from December 1, 2021, through the remainder of the franchise agreement term, as presented during this agenda item.

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

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

Consideration and possible approval of costs associated with an upgrade to the Water Filtration Plant SCADA System and Gold Hill SCADA. Total cost of the upgrade are not to exceed \$65,000.

14. **DISCUSSION ONLY (No Action):**

Provided update to the Board on testing and monitoring equipment needed for the new Gold Hill sewer plant.

15. **ADJOURN TO RECONVENE AS THE STOREY COUNTY BOARD OF COUNTY COMMISSIONERS**

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

Consideration and possible approval of grant of easement to NV Energy across property believed to be owned by the County near the entrance to the Silver Terrace Cemeteries to provide electrical service to the Comstock Cemetery Foundation building at the entrance to the cemeteries.

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

Update, discussion, and provide direction to county staff and lobbyists regarding SCR 11 (formerly BDR 1109 and 1148) interim legislative committee to study Innovation Zone draft legislation, and other properly related matters.

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

Discussion, public workshop, and possible direction to staff on formulating for future board action on the FY 2022-2028 Storey County Capital Improvement Plan (CIP) including facilities and infrastructure, plans and studies, and equipment and vehicles. A final CIP draft will be considered for approval by the board at a later meeting.

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

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

Discussion, public workshop, and possible direction to staff on formulating for future board action to the FY 2022-2028 Storey County Fire District Capital Improvement Plan (CIP) including facilities and infrastructure, plans and studies, and equipment and vehicles. A final CIP draft will be considered for approval by the fire board at a later meeting.

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

Consideration and possible approval of a Memorandum of Understanding between Storey County Fire Protection District and the Storey County Firefighters Association Local 4227 as it pertains to the Fire Inspector position within the 2019-20223 Collective Bargaining Agreement establishing salary and incentive provisions for the Fire Inspector.

22. **RECESS TO CONVENE AS THE STOREY COUNTY LIQUOR LICENSE BOARD**

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

Consideration and possible action to approve the 2nd reading for On-Sale and Cabaret License for Virginia City Tourism Commission at Pipers Opera House, 12 N B St., Virginia City, NV. Applicant is Deny Dotson.

24. **ADJOURN TO RECONVENE AS THE STOREY COUNTY BOARD OF COUNTY COMMISSIONERS**

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

Consideration and possible action, approve the 2nd reading for General Business License for Virginia City Tourism Commission at Pipers Opera House, 12 N B St., Virginia City, NV. Applicant is Deny Dotson.

26. DISCUSSION/FOR POSSIBLE ACTION:

Consideration and possible approval of Business License Second Readings:

A. Call Home Repair Service LLC – Home Business / 2600 S. Lompa Ln ~ Carson City, NV

B. Carwil, LLC – Contractor / 5500 Westmoreland Rd. ~ Winnemucca, NV

C. Infinity Energy Inc. – Contractor / 3855 Atherton Rd. ~ Rocklin, CA

D. JD2, Inc. – Contactor / 450 Nevada St. ~ Auburn, CA

E. Reno Tahoe Floors – Contractor / 1155 Watson Way, Ste. 1 ~ Sparks, NV

F. Ruby The Red Caboose, LLC – Home Business / 309 S. D. St. ~ Virginia City NV

G. San Joaquin Electric, Inc. – Contractor / 8985 Double Diamond Pkwy, B9 ~ Reno, NV

H. Snow Country Craftsmen LTD – Home Business / 2321 Cartwright Rd. ~ Reno, NV

I. The Metal Company – Contractor / 625 Spice Island Dr., Unit D ~ Sparks, NV

J. We Can Warriors – Food Truck / 1004 Scott Dr. ~ Fernley, NV

27. PUBLIC COMMENT (No Action)

28. 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 discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all

bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

(1) mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410;

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


(3) email: program.intake@usda.gov.

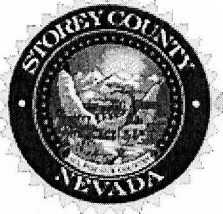
USDA is an equal opportunity provider, employer, and lender.

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 12/15/2021; 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 Clerk-Treasurer



Storey County Board of County Commissioners

Agenda Action Report

Meeting date: 12/21/2021 ~~10:00 AM~~ -
BOCC Meeting 9:00 AM

Estimate of Time Required: 30 min.

Agenda Item Type: Discussion/Possible Action

- **Title:** Call to Order Closed Session pursuant to NRS 288.220 for the purpose of conferring with district and county management and legal counsel regarding labor negotiations with the Storey County Firefighters Association IAFF Local 4227.
- **Recommended motion:** No action.
- **Prepared by:** Austin Osborne

Department:

Contact Number: 7758470968

- **Staff Summary:** Pursuant to NRS 288 and the existing bargaining agreements between the Storey County Firefighters Association and the Storey County Board of Fire Commissioners, the bargaining agreements are proposed to be modified separately as tentatively agreed between the parties.
- **Supporting Materials:** See attached
- **Fiscal Impact:** per CBA
- **Legal review required:** TRUE
- **Reviewed by:**

____ Department Head

Department Name:

____ County Manager

Other Agency Review: _____

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued



**Storey County Board of County
Commissioners
Agenda Action Report**

**Meeting date: 12/21/2021 10:00 AM -
BOCC Meeting**

Estimate of Time Required: 5 minutes

Agenda Item Type: Discussion/Possible Action

- **Title:** Consideration and possible approval of the Agenda for December 21, 2021.
- **Recommended motion:** Amend or approve as necessary.
- **Prepared by:** Vanessa Stephens

Department:

Contact Number: 775-847-0969

- **Staff Summary:** None
- **Supporting Materials:** See attached
- **Fiscal Impact:** None
- **Legal review required:** False
- **Reviewed by:**

____ Department Head

Department Name:

____ County Manager

Other Agency Review: _____

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued



Storey County Board of County Commissioners

Agenda Action Report

Meeting date: 12/21/2021 10:00 AM -
BOCC Meeting

Estimate of Time Required: 5 minutes

Agenda Item Type: Discussion/Possible Action

- **Title:** Consideration and possible approval of the Minutes for November 2, 2021.
- **Recommended motion:** Approve or amend the minutes as necessary.
- **Prepared by:** Vanessa Stephens

Department: **Contact Number:** 775-847-0969

- **Staff Summary:** None
- **Supporting Materials:** See attached
- **Fiscal Impact:**
- **Legal review required:** False
- **Reviewed by:**

_____ Department Head

Department Name:

_____ County Manager

Other Agency Review: _____

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued



STOREY COUNTY BOARD OF COUNTY COMMISSIONERS MEETING

NOVEMBER 2, 2021 10:00 A.M.

800 S. C Street, Virginia City, Nevada

MEETING MINUTES

JAY CARMONA
CHAIRMAN

ANNE LANGER
DISTRICT ATTORNEY

CLAY MITCHELL
VICE-CHAIRMAN

LANCE GILMAN
COMMISSIONER

VANESSA STEPHENS
CLERK-TREASURER

Roll Call: Chairman Carmona, Vice-Chairman Mitchell, Commissioner Gilman, County Manager Austin Osborne, Clerk/Treasurer Vanessa Stephens, Sheriff Antinoro, Recorder Marney Hansen-Martinez, Communications Manager Becky Parsons, Tourism Director Deny Dotson, IT Director James Deane, Public Works Director Jason Wierzbicki, Fire Chief Jeremy Loncar, Deputy District Attorney Keith Loomis, Project Manager Mike Northan, Water/Sewer Project Manager Mike Nevin, Community Development Director Pete Renaud, Human Resources Director Tobi Whitten, Community Chest Director Erik Schoen, St. Mary's Art Center Executive Director Arika Perry

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

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

2. PLEDGE OF ALLEGIANCE

Commissioner Carmona led those present in the Pledge of Allegiance.

3. DISCUSSION/POSSIBLE ACTION: Approval of Agenda for November 2, 2021.

Public Comment: None

Motion: I, Commissioner Mitchell, move to approve today's Agenda, **Action:** Approve, **Moved by:** Vice Chairman Mitchell, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=3)

4. DISCUSSION/FOR POSSIBLE AGENDA: Consideration and possible approval of the Minutes for September 7, 2021.

Public Comment: None

Motion: I, Commissioner Mitchell, move to approve the Minutes from the September 7th meeting with the one noted correction to item 7, **Action:** Approve, **Moved by:** Vice Chairman Mitchell, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=3)

5. CONSENT AGENDA

I Consideration and possible action, approval of business license first readings:

- A. Commerce Construction CO LLP – Contractor / 4050 W. Sunset Rd. ~ Las Vegas, NV
- B. CraneTech, Inc. – Contractor / 42 E. Freeport Blvd. Unit B ~ Sparks, NV
- C. LiNiCo Corporation – General / 2500 Peru Dr. ~ Sparks, NV
- D. Lund Mechanical LLC - Contractor / 345 Ash Springs Ct. ~ Sparks, NV
- E. Zen Stained Glass – Home Business / 198 S. H. St. ~ Virginia City, NV
- F. Potluck Nevada, LLC – Food Truck / 545 Crampton St ~ Reno, NV

II Consideration and possible approval of Claims in the amount of \$1,113,784.90.

Public Comment: None

Motion: I, Commissioner Mitchell, move to approve today's Consent Agenda as presented, **Action:** Approve, **Moved by:** Vice Chairman Mitchell, **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

Fire Chief Jeremy Loncar:

- This coming week, assistance will be provided to residents in the VC Highlands, Virginia City and Gold Hill with any storm-damage tree removal. Call the office to have your name added to the list.

Jason Wierzbicki, Public Works Director:

- Still dealing with clean-up from the recent storm.

Project Coordinator Mike Northan:

- One bid was received for the sidewalk re-hab project in front of the Courthouse from Spanish Springs Construction in the amount of \$73,444. A little lower than estimated.

Community Development Director Pete Renaud:

- Chris Hammond has been promoted to Building Inspector I - and passed the commercial ICC Cert.
- Krista Kenyon is now a Certified Permit Tech.

Communications Manager Becky Parsons:

- Our new hire, with 15 years-experience, starts November 15th.

Austin Osborne, on behalf of Lara Mather, Emergency Management Director:

- Covid 19 update:
 - 3 new cases this week (October 21 to 27); 2 recoveries; 1 death.
 - Vaccine clinics will be held at the Virginia City Senior Center on December 2nd and 23rd; 3 to 4:30 PM.
 - Carson City Health & Human Services testing clinics will end at the end of November. Testing will still be available at doctor's offices, pharmacies, and clinics. This could change if Covid numbers work back up.
- Reminder: Project grant applications are due November 5th. Each community and citizens in the County have the opportunity to propose projects in their community. Grant applications can be filled out to be reviewed by a committee, then brought to the Board. An example would be the dog park being looked at for Lockwood.

Tourism Director Deny Dotson:

- We continue to see good visitation over weekends. The Hauntober activities last weekend were very popular.
- The Veteran's Day Parade is coming up. This may be the only parade in the region.
- Working on workshops and public input in planning for next year's events.

Water/Sewer Project Manager Mike Nevin:

- The Hillside Water Tanks project is pretty much complete. Waiting for paperwork regarding final payment to the contractor.
- Gold Hill Sewer project:
 - All electrical work is complete.
 - Required interior painting has been completed.
 - Louvers have been installed, but with issues. Meeting with the contractor and engineer for resolution.
 - There are some issues with the roll-up door/ exterior painting which will be discussed with the contractor this week. That door may have to be replaced.
 - Back "in the black" on this project by saving about \$5,000 in pavement costs. There may be additional savings of about \$11,500 on the contract with Farr West.
 - He hopes to put total savings towards SCADA upgrades to give operators computer contact with what's going on at the plant.
 - The plant has been running "super". It's been operational for a month. They're going through the process to make sure NDEP is on board and to get their final approval. Required sampling has been submitted - then final inspections will be done. This project may wrap up by the end of this month.

IT Director James Deane:

- They're having serious logistical issues getting electronic equipment. There is a supply/chip/logistics shortage. Items ordered two months ago are still three months out. Departments that have any logistical needs should get their order in sooner, rather than later.

Community Chest Director Erik Schoen:

- Community Chest is honored, and surprised, to be presented by Eide Bailey (accounting firm) the first statewide Resourcefulness Award. This has been awarded in four other states in the five-state region. Community Chest was the first in Nevada to be chosen. He is happy to

receive something that recognizes their resourcefulness. In addition to the award, they gave Community Chest a check for \$10,000. This is a wonderful recognition.

- Before-and-after schools had to be shut down last week due to Covid exposure. They are back open today. The Early Childhood Education Center was not impacted.
- The Cow Bus program - which has been "furloughed" since Covid started - is set for next week. The first stop will be in Mark Twain. Soon all 5 buses will be rolling.
- Angel Trees will be up and through out the community in the next few weeks. This program is designed for people of any age that need warm-winter items.

St. Mary's Art Center Executive Director Arika Perry:

- Hosting the State Historic Preservation Office Community Forum in the art studios on November 9th at 10 AM. Open to the public. The purpose is to open conversation regarding the Commission for Cultural Historic Preservation Grant Program's ten-year plan.
- Thank you to the community for attending the Halloween Trick or Treats for art.
- Upcoming Events: "Edible Art" with Chef Pete; imagination kids art classes. See the website if interested in participating. Annual Holiday Fair, partnering with the Senior Center.

Austin Osborne, County Manager:

- The Strategic Plan is moving along and should be brought to the Board likely before the end of the year. Then work will start with the elected offices who have unique NRS's and requirements.
- A Town Hall (open forum) will be held November 18th, 5:30PM at Pipers. Tourism, as related to the residential community, and water/sewer will be discussed.
- Work is on-going with the GIS program to provide an access link to EDawn and NNDA for use to promote properties throughout the County. Through a link, they will be able to see what properties are available for commercial (use) and economic development.
- Lara Mather and Honey Tapley, Community Relations, are working with the Porter Group on ARPA funding, and other Federal funding pending Federal action, to try to get funds for County projects - water and sewer (a priority), and other infrastructure.

8. BOARD COMMENT (No Action - No Public Comment): None

Vice Chairman Mitchell:

- The Commission for Reconstruction of the V&T Railroad is looking for seasonal help for Polar Express - some volunteer/some paid positions.

Chairman Carmona acknowledged the passing of two longtime residents, Carl Woodmansee and Fred Garrett (Mr. G).

9. DISCUSSION ONLY (No Action): Presentation and discussion by John Strahan on a Storey County Veterans' Center project sponsored by the Veterans of Foreign Wars, and recent fundraising methods and efforts at the Tahoe-Reno Industrial Center for this project, and the vision for support of veterans who live in Storey County and/or work at the Tahoe-Reno Industrial Center and otherwise.

John Strahan (VFW Post 871, Virginia City), reviewed history of the members and the VFW local post. The post in Virginia City celebrated its 75th year. Mr. Strahan discussed the many ways they support veterans and the local community. Their current fundraising project is to build a VFW post location

on C Street - to be a veteran service center. Mr. Strahan explained the various services that would be offered to veterans. This facility will serve Lyon County veterans as well.

Mr. Strahan discussed fundraising efforts. Tahoe Reno Industrial Center (TRIC) businesses have participated. Grants are being researched.

Vice Chairman Mitchell: This is a very worthy project and he fully supports it. Thank you to Mr. Thompson for providing good connections (at TRIC).

Chairman Carmona echoes Vice Chairman Mitchell's comments. This is much needed. It sound like they are on the right track and will have a VFW Hall before they know it.

Vice Chairman Mitchell: Is the vision a main floor meeting room? To confirm, it is to be used for Post activities, but also for community activities - rentals and other things.

Mr. Strahan: Absolutely.

Vice Chairman Mitchell: Appreciates everything the VFW does in this community.

Kris Thompson, Project Manager TRIC, retired full Colonel, United States Army, reviewed his extensive military service, and feels he is qualified to speak on the care of veterans. He requested that an entry be made to next year's budget for a grant, towards this construction for a significant amount. Also, to have the "grant writing" person look out for available grants.

Mr. Thompson reviewed his personal experiences, and how this type of facility saves lives, including suicide prevention. Veteran's can "hang out" and talk about things at these facilities. This may be the most important thing you (the Board) can do for a group in the community. Mr. Thompson asked the Commission to consider making a sizable, direct grant to this group for construction in next year's budget and to discuss with (the County's) grant writer to be on the look-out, and contact Mr. Strahan, if any grants come up that might be suitable for this group.

Chairman Carmona said he sympathizes and applauds what the VFW is doing. We'll see what the County can do to help this project along.

Mr. Osborne: The Porter Group works with the County to help with this sort of thing, they may give some guidance.

Public Comment:

Donnie Gilman, Mustang Ranch representative: Offered a donation of \$5,000 towards this project.

Gerald Antinoro, Storey County Sheriff: Echoes what Mr. Thompson said. His son is a combat veteran and services provided by groups like this would be good for him. He explained it is difficult to get anyone to come to Storey County to provide services for veterans. This is a fantastic project - he is more than supportive of it.

Chairman Carmona: Thank you to everyone here for their service. We will look into this and go from there. Thank you for the presentation, the comments, and the donation made.

10. DISCUSSION/POSSIBLE ACTION: Consideration and possible approval of Memorandum of Understanding (MOU) between Storey County (County) and the Community Chest, Inc. (CCI) for CCI to allow the County to install certain microwave, radio, and other telecommunications equipment on CCI's Community Center building located at 175 East Carson Street, Virginia City, Nevada for use by the County for its adjacent Storey County Swimming Pool, Virginia City Senior Center, Miner's Park, and other area county facilities, and for use by the CCI to provide social and community services to the County; for the CCI to provide electricity costs for that equipment; and for the County to provide CCI certain computer and network technological troubleshooting, repair, and other minor technology services for equipment owned by CCI.

Manager Osborne explained this is interlocal cooperation between the County and the Community Chest for allowing the County to install microwave and other tech equipment on their building. This would serve (County) needs for Miners Park, swimming pool, and other facilities, for broadband and internet connection. It will also allow Community Chest to connect and use that internet, and to receive low-level tech support. Community Chest provides the County tele-health services, tele-conferencing, library, community center, and youth and adult programs.

Mr. Osborne thanked IT and James Deane for working with Mr. Schoen in putting this together.

James Deane, IT Director commented it's nice to have cooperation between CCI and the County, allowing (the County) to "light up" additional facilities. And realizing cost savings with the DSL turned off.

Public Comment: None

Commissioner Gilman: He is so glad there is this kind of cooperation - it's the "Storey County way". Thank you to everyone for pitching in and supporting this project.

Motion: I, Commissioner Mitchell, move to approve Memorandum of Understanding (MOU) between Storey County (County) and the Community Chest, Inc. (CCI) for CCI to allow the County to install certain microwave, radio, and other telecommunications equipment on CCI's Community Center building located at 175 East Carson Street, Virginia City, Nevada for use by the County for its adjacent Storey County Swimming Pool, Virginia City Senior Center, Miner's Park, and other area county facilities, and for use by the CCI to provide social and community services to the County; for the CCI to provide electricity costs for that equipment; and for the County to provide CCI certain computer and network technological troubleshooting, repair, and other minor technology services for equipment owned by CCI, **Action:** Approve, **Moved by:** Vice Chairman Mitchell, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

11. DISCUSSION/POSSIBLE ACTION: Consideration with possible approval of Website Sales Agreement with Revize.Com to replace, update, maintain, and provide for ADA and other compliance of the Storey County official website in the amount of approximately \$10,000 but not to exceed \$15,000 for first year of service, and in the amount of approximately \$22,000 and not to exceed \$35,000 for the remaining three years of service, as specified in the attached agreement.

James Deane, IT Director, along with other department heads, IT staff, and the County's social media expert, Ronele Dotson, received three competitive bids for updates, maintenance, and so forth, for the County's new website. All requirements, and ADA compliance, have been check-marked. It's time to update the website and make it more user friendly for the public and internal staff. It was decided that Revise.com would be the best.

Public Comment: None

Vice Chairman Mitchell: He understands there's an annual subscription for updates and maintenance. The cost of the website redesign and implementation is to be paid in the first year or split over the first three years - on top of the annual?

Mr. Deane: This is a four-year contract broken into annual segments so costs can be deferred over the four years. The maintenance and annual web posting are included on an annual basis.

Chairman Carmona: He's looking forward to getting the new website up-and-running. Since Covid, a lot of (people) have become reliant on the website.

Motion: I, Commissioner Mitchell, move to authorize the County Manager to sign and approve Website Sales Agreement with Revize.Com to replace, update, maintain, and provide for ADA and other compliance of the Storey County official website in the amount of approximately \$10,000 but not to exceed \$15,000 for first year of service, and in the amount of approximately \$22,000 and not to exceed \$35,000 for the remaining three years of service, as specified in the attached agreement, **Action:** Approve, **Moved by:** Vice Chairman Mitchell, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

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

13. DISCUSSION/POSSIBLE ACTION: Consideration and possible action to approve the purchase of a Dozer and necessary modifications for the Fire District not to exceed \$60,000.

Fire Chief Loncar explained this was on a previous agenda. The individual thought he had it sold, however that "fell through", so the dozer is available again. Dozers are a vital part of the County's operation, especially during wildfires. This will double capabilities and ensure there is one in the district at all times. Cost will be covered by the profit from the (current) dozer being out on fires this year. (The new) dozer should be fully in service by next year's fire season.

Public Comment: None

Motion: I, Fire Commissioner Mitchell, move to approve the purchase of a dozer and necessary modifications for the Fire District not to exceed \$60,000, **Action:** Approve, **Moved by:** Vice Chairman Mitchell, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, (**Summary:** Yes=3)

14. DISCUSSION/FOR POSSIBLE ACTION: Consideration and possible action to approve policy 065, a renewed policy that allows for the paid leave for Coronavirus (COVID-19) related reasons.

Fire Chief Loncar explained Covid Policy No. 65 was put into place when Covid initially came out - it ended July 1st. They are heavily involved with cases in the community and are getting more cases with staff. A lot of new employees do not have sick leave to cover the time when they're doing what's right - staying away from work if they do test positive or have symptoms. This policy is brought back to do something for staff to help cover them in this time while still in the community and dealing with Covid. This policy will be retroactive back to July 1st and will continue to December 31, 2021.

Public Comment: None

Commissioner Gilman: Covid has challenged so many businesses - to manage and take care of those impacted. This appears to be something we should definitely support.

Motion: I, Fire Commissioner Mitchell, move to approve policy 065, leave for Coronavirus (COVID-19) related reasons, as presented, **Action:** Approve, **Moved by:** Vice Chairman Mitchell, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=3)

15. DISCUSSION/FOR POSSIBLE ACTION: Consideration and possible action to approve an amendment to the interlocal contract between the public agencies of the State of Nevada Department of Health and Human Services Division of Health Care Financing and Policy and the Storey County Fire Protection District to increase the maximum amount of reimbursement from \$811,474 to \$2,111,474 due to higher-than-expected cost settlements.

Fire Chief Loncar: This is an amendment to the existing agreement with coverage from 2019 to 2022. The GPMG pays the difference in what is billed and what is paid for ambulance transport for Medicare patients. The State has a system to reimburse that difference. They have been getting higher than expected numbers. The District is looking to have the amount to be reimbursed from Medicaid increased by \$1.3 million.

Public Comment: None

Motion: I, Fire Commissioner Mitchell, move to approve amendment No. 1 to the interlocal contract between the State of Nevada Department of Health and Human Services Division of Health Care Financing and Policy and the Storey County Fire Protection District and authorize the District Fire Chief to sign, **Action:** Approve, **Moved by:** Vice Chairman Mitchell, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=3)

16. RECESS TO CONVENE AS THE STOREY COUNTY BOARD OF COUNTY COMMISSIONERS

17. DISCUSSION/FOR POSSIBLE ACTION: Consideration and possible approval of Farr West Task Order Number 43 for the Storey County Road Rehabilitation Project for FY 2022 in the amount of \$75,100.00.

Public Works Director Jason Wierzbicki reviewed Task Order Number 43, the streets that will be improved and what the improvements will be. This includes surveying, slurry seal, and overlay. The project will be done in early spring.

Public Comment: None

Motion: I, Commissioner Mitchell, make a motion to approve Farr West Task Order Number 43 for the Storey County Road Rehabilitation Project for FY 2022 in the amount of \$75,100.00, **Action:** Approve, **Moved by:** Vice Chairman Mitchell, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=3)

18. DISCUSSION/FOR POSSIBLE ACTION: Consideration and possible approval of Resolution No. 21- 633, a resolution setting grade and salary range of employees fixed by ordinance or resolution per NRS 245.045 for appointed Storey County officials for the 2021-22 fiscal year and superseding prior year action by resolution for appointed Storey County employees with adjustments to the Emergency Management Director position.

Human Resources Director Tobi Whitten explained this is an update to the chart for appointed salary grades. This applies only to the Emergency Management Director after significant changes to that job description and a salary study. A change is proposed to the salary grade from 140 to 144. The change removes the flat-rate salary for the parttime position filled by the Emergency Management Director in the past.

Public Comment: None

Motion: I, Commissioner Mitchell, move to approve Resolution No. 21- 633, a resolution setting grade and salary range of employees fixed by ordinance or resolution per NRS 245.045 for appointed Storey County officials for the 2021-22 fiscal year and superseding prior year action by resolution for appointed Storey County employees with adjustments to the Emergency Management Director position, **Action:** Approve, **Moved by:** Vice Chairman Mitchell, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=3)

19. DISCUSSION/FOR POSSIBLE ACTION: To consider and possibly approve Resolution 21-634 determining that reconveyance of APNs 005-061-41 and APN 005-061-52 to Tahoe Reno Industrial Center LLC is in the best interests of the County and its residents, providing for the issuance of an offer of reconveyance by County to TRI and providing for the execution of a deed of reconveyance if TRI accepts the offer of reconveyance.

Commissioner Gilman, having a pecuniary interest in TRI park, recused from discussion and vote in this matter.

Deputy District Attorney Loomis explained the County owns the two parcels identified which contain a drainage-way dedicated to the County by TRICenter. Some abutting landowners want to have railroad spurs placed in the area of the drainage-way to have railway access to their properties. They have asked for easements from the County. That process is a somewhat complicated procedure. It was proposed that the County reconvey the two parcels back to TRICenter - it is simpler for a private entity to do those easements than the County.

The County's benefit is it would no longer be responsible for maintaining, or be liable for, the drainage way. NRS244.290 gives authorization for the County to reconvey property dedicated to the

County, if in the best interest of the County, or if the maintenance is unduly burdensome. TRICenter will convey the property to the TRI Owners Association to maintain and grant the easement.

Mr. Loomis thinks it is in the best interests of the County to reconvey (the parcels) back to TRICenter.

Public Comment: None

Motion: I, Commissioner Mitchell, move to approve Resolution No. 21-634 the proposed offer of reconveyance and the execution of the Deed of Reconveyance if TRI accepts the offer of reconveyance, and authorize the Chairman to sign, **Action:** Approve, **Moved by:** Vice Chairman Mitchell, **Seconded by:** Chairman Carmona, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=2)

20. RECESS TO CONVENE AS THE BROTHEL LICENSING BOARD OF STOREY COUNTY

21. DISCUSSION/POSSIBLE ACTION: Appeal of brothel work card denial of Augusta Taule by the Storey County Sheriff's Office, pursuant to Storey County Code 5.16.220 (G)

Commissioner Gilman recused from discussion and vote on this item.

Sheriff Antinoro explained there several little issues with this item. He does not believe any single one cannot be overcome. The Board can give direction should this occur in the future. The applicant had improper disclosure of past conduct, a felony, as a juvenile. The Board has said they're not looking at juvenile conduct. He does not believe the ordinance addresses a juvenile having a felony. In this instance, it was not a crime of violence. However, there is the accuracy of the disclosure made by applicant by not disclosing. He would have no issue if the Board approves applicant, but is requesting guidance for his office should this be seen going forward.

Donny Gilman: The Sheriff's information is accurate. The information that was (not) disclosed was when she was a minor - his office did not catch that. Had they caught that the application would have been re-done and they would not be here. Apologies for that. They will strive to do better in the future.

Chairman Carmona: Aside from approval or denial of this work card, you (Sheriff) are looking for guidance should this issue arise in the future?

Sheriff Antinoro: Approval or denial provides his office with guidance. In the past, the issue of a juvenile offense has already been addressed - we are really not concerned with it. A crime of violence would be discussed - this (application) is not. In this case, it is a property crime and he does not know if it's a huge issue. The decision of the Board will provide the guidance needed by his office.

Public Comment: None

Vice Chairman Mitchell questioned what a "yes" or "no" vote means. This is an appeal of a work card denial? If we are in favor of supporting the appeal - that's what we are in favor of, as opposed to voting against the work card denial?

Sheriff Antinoro: Yes, depending on the motion, it would be in favor of supporting the granting of a work card.

Vice Chair Mitchell: Should language in the motion include specific reference as to why we are supporting the appeal - to be clear for future items like this.

Sheriff Antinoro said he does not remember whether real specific information was given in the past on a work card denial. It's either support the denial or issue the card. The "take away" will be codified in their office procedures.

Motion: I, Commissioner Mitchell, move to approve the appeal of the brothel work card denial of Augusta Taule by the Storey County Sheriff's Office pursuant to Storey County Code 5.16.220 (G), and further move to approve the issuance of a work card to this person, **Action:** Approve, **Moved by:** Vice Chairman Mitchell, **Seconded by:** Chairman Carmona, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=2)

22. RECESS TO RECONVENE AS THE STOREY COUNTY BOARD OF COUNTY COMMISSIONERS

23. DISCUSSION/POSSIBLE ACTION: Update, discussion, and provide direction to county staff and lobbyists regarding SCR 11 (formerly BDR 1109 and 1148) interim legislative committee to study Innovation Zone draft legislation, and other properly related matters.

Commissioner Gilman recused from discussion and vote on this item.

Mr. Osborne explained not much has changed regarding SCR 11 Innovation Zones. The Committee did not convene in October - we do not believe they will convene again. This is still being monitored. As we are aware, Blockchains has pulled its request for Innovation Zones.

A draft letter is being prepared pursuant to AB240 - that states Managers in the region are to meet once a year to come up with local reports, and an all-inclusive report, and send it to the Legislature. SCR 11 materials will be included.

Motion: I, Commissioner Mitchell, move to direct County staff, lobbyists, and professional services, to continue appropriate research, analysis, and actions on SCR 11, the Innovation Zone Interim Study, which will best protect and represent the County to continue separatist government concepts and to promote economic and land development, including a PUD at Painted Rock, through existing legal framework and the 2016 Master Plan of Storey County, regardless of the status of the legislative interim committee, **Action:** Approve, **Moved by:** Vice Chairman Mitchell, **Seconded by:** Chairman Carmona, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=2)

24. DISCUSSION/POSSIBLE ACTION: Consideration and possible action, Business License Second Readings:

- A. 48Forty Solutions LLC - Out of County / 7700 Southland Blvd. Ste. 160 ~ Orlando, FL
- B. Big Bear Springs - General / 188 S. C St. ~ Virginia City, NV
- C. Nevada One Stucco, LLC - Contractor / 17295 Aquamarine Dr. ~ Reno, NV
- D. Oskar Septic Service, LLC - Out of County / 15 Thurston Way ~ Yerington, NV

E. Silver Mountain Retreat – General / 465 S. C St. ~ Virginia City, NV

Public Comment: None

Motion: I, Commissioner Mitchell, move approve to approve second reading of business licenses A. through E., **Action:** Approve, **Moved by:** Vice Chairman Mitchell, **Seconded by:** Commissioner Gilman, **Vote:** Motion carried by unanimous vote, **(Summary:** Yes=3)

25. PUBLIC COMMENT (No Action)

None

26. ADJOURNMENT of all active and recessed Boards on the Agenda

Chairman Carmona adjourned the meeting at 11:30 AM

Respectfully submitted,

By: Vanessa Stephens
Vanessa Stephens Clerk-Treasurer



Storey County Board of County Commissioners

Agenda Action Report

Meeting date: 12/21/2021 10:00 AM -
BOCC Meeting

Estimate of Time Required: 0-5 minutes

Agenda Item Type: Consent Agenda

- **Title:** For consideration and possible action, approval of business license first readings:
 - A. Accent Countertops – Contractor / 705 Trademark Dr. Ste. 104 ~ Reno, NV
 - B. Automatic Distributors – General / 3300 Waltham Way Ste. 107 ~ Sparks, NV
 - C. Centimark Corporation – Contractor / 12 Grandview Cir. ~ Canonsburg, PA
 - D. Kenji's – General / 1 Electric Ave. ~ Sparks, NV
 - E. NH Research, LLC – Out of County / 16601 Hale Ave. ~ Irvine, CA
 - F. Stord Warehousing LLC – General / 2777 USA Parkway Ste. 115 ~ McCarran, NV
 - G. Stord Warehousing LLC – General / 425 E. Sydney Dr. Ste. 120 ~ McCarran, NV
- **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)
- **Prepared by:** Ashley Mead

Department:

Contact Number: 7758470966

- **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.
- **Supporting Materials:** See attached
- **Fiscal Impact:** None
- **Legal review required:** False
- **Reviewed by:**

____ Department Head

Department Name:

____ County Manager

Other Agency Review: _____

- **Board Action:**

☐ Approved

☐ Approved with Modification

6I

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 13, 2021
Via Email

Fr: Ashley Mead

Please add the following item(s) to the **December 21, 2021**

COMMISSIONERS Consent Agenda:

FIRST READINGS:

- A. Accent Countertops** – Contractor / 705 Trademark Dr. Ste. 104 ~ Reno, NV
- B. Automatic Distributors** – General / 3300 Waltham Way Ste. 107 ~ Sparks, NV
- C. Centimark Corporation** – Contractor / 12 Grandview Cir. ~ Canonsburg, PA
- D. Kenji's** – General / 1 Electric Ave. ~ Sparks, NV
- E. NH Research, LLC** – Out of County / 16601 Hale Ave. ~ Irvine, CA
- F. Stord Warehousing LLC** – General / 2777 USA Parkway Ste. 115 ~ McCarran, NV
- G. Stord Warehousing LLC** – General / 425 E. Sydney Dr. Ste. 120 ~ McCarran, 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: 12/21/2021 10:00 AM -
BOCC Meeting

Estimate of Time Required: 0 min

Agenda Item Type: Consent Agenda

- **Title:** For consideration and possible action, approval of claims in the amount of \$989,588.37.
- **Recommended motion:** Approval of claims as submitted
- **Prepared by:** Linzy N. Simons
- **Department:** **Contact Number:** 7758471133
- **Staff Summary:** Please find attached claims
- **Supporting Materials:** See attached
- **Fiscal Impact:** N/A
- **Legal review required:** False
- **Reviewed by:**

____ Department Head

Department Name:

____ County Manager

Other Agency Review: _____

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued

Fund Summary

Fund	Name	Period	Amount
999	Pooled Cash Account	12/2021	275,982.98
			<u>275,982.98</u>

Approved by the Storey County Board of Commissioners:

Chairman_____
Commissioner_____
Commissioner

Comptroller12-3-21

Date_____
Treasurer_____
Date



Check Register

Packet: APPKT03652 - 2021-12-03 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						
406510	ADLER, WILLIAM H	12/03/2021	Regular	0.00	29,000.00	105251
406361	ALLEN, KENNETH J., JR.	12/03/2021	Regular	0.00	400.00	105252
100135	ALSCO INC	12/03/2021	Regular	0.00	77.23	105253
404394	AMERICAN TOWER INVESTEMENTS	12/03/2021	Regular	0.00	711.66	105254
403651	ARC HEALTH AND WELLNESS	12/03/2021	Regular	0.00	12,470.00	105255
101605	BERRY ENTERPRISES	12/03/2021	Regular	0.00	6,075.68	105256
406408	BRADY INDUSTRIES OF NEVADA LLC	12/03/2021	Regular	0.00	239.25	105257
404634	BRANDON, RUSSELL D	12/03/2021	Regular	0.00	60.00	105258
403671	BURRELL, SCOTT LEWIS	12/03/2021	Regular	0.00	227.50	105259
100486	CAPITOL REPORTERS	12/03/2021	Regular	0.00	81.20	105260
405067	CARBIENER, ALAN	12/03/2021	Regular	0.00	32.83	105261
404500	CARSON DODGE CHRYSLER INC	12/03/2021	Regular	0.00	153.60	105262
404216	CARSON VALLEY OIL CO INC	12/03/2021	Regular	0.00	3,652.54	105263
100597	CASHMAN EQUIPMENT CORP	12/03/2021	Regular	0.00	4,205.66	105264
405968	CC CLEANING SERVICE, LLC	12/03/2021	Regular	0.00	3,210.00	105265
403268	CELLCO PARTNERSHIP	12/03/2021	Regular	0.00	2,480.76	105266
100654	CINDERLITE TRUCKING CORP	12/03/2021	Regular	0.00	6,232.10	105267
403822	COLLECTION SERVICE OF NEV	12/03/2021	Regular	0.00	56.14	105268
99652	COMSTOCK CHRONICLE (VC)	12/03/2021	Regular	0.00	697.00	105269
406406	COMSTOCK PROPANE	12/03/2021	Regular	0.00	2,705.66	105270
404466	DAIOHS USA INC	12/03/2021	Regular	0.00	425.40	105271
403825	DEUCE NINE LLC	12/03/2021	Regular	0.00	307.00	105272
405648	DIANNE S. DRINKWATER PC	12/03/2021	Regular	0.00	945.00	105273
404547	ELLIOTT AUTO SUPPLY INC	12/03/2021	Regular	0.00	4.47	105274
403216	FARR WEST ENGINEERING	12/03/2021	Regular	0.00	6,266.50	105275
404509	FASTENAL COMPANY	12/03/2021	Regular	0.00	754.48	105276
406497	FINDLEY, BRENDA K	12/03/2021	Regular	0.00	100.00	105277
404117	FLEET HEATING & AIR INCOR	12/03/2021	Regular	0.00	11,900.00	105278
405969	FLEETPRIDE, INC	12/03/2021	Regular	0.00	381.50	105279
404896	GOLDEN GATE/SET PETROLEUM	12/03/2021	Regular	0.00	25.00	105280
103470	GREAT BASIN TERMITE & PES	12/03/2021	Regular	0.00	390.00	105281
406103	GRIMES, STACY	12/03/2021	Regular	0.00	570.00	105282
405322	H & E EQUIPMENT SERVICES, INC.	12/03/2021	Regular	0.00	497.75	105283
102983	HD SUPPLY FACIL MAINT LTD	12/03/2021	Regular	0.00	606.45	105284
405021	HENLEY, MARK	12/03/2021	Regular	0.00	44.50	105285
404980	HIGH SIERRA BUSINESS	12/03/2021	Regular	0.00	483.00	105286
100826	HISTORIC FOURTH WARD SCHOOL F	12/03/2021	Regular	0.00	85.00	105287
405360	HUNTINGTON, ELIZABETH L.	12/03/2021	Regular	0.00	144.00	105288
100978	INTERSTATE OIL CO	12/03/2021	Regular	0.00	2,194.83	105289
405726	IT1 CONSULTING, LLC	12/03/2021	Regular	0.00	3,513.54	105290
403834	IT1 SOURCE LLC	12/03/2021	Regular	0.00	5,961.14	105291
101040	L N CURTIS & SONS	12/03/2021	Regular	0.00	1,149.98	105292
101030	LIFE-ASSIST INC	12/03/2021	Regular	0.00	489.50	105293
404849	LINDE GAS & EQUIPMENT INC.	12/03/2021	Regular	0.00	21.63	105294
404102	LIQUID BLUE EVENTS LLC	12/03/2021	Regular	0.00	2,300.00	105295
404102	LIQUID BLUE EVENTS LLC	12/03/2021	Regular	0.00	62,679.75	105296
405548	LUMOS & ASSOCIATES, INC	12/03/2021	Regular	0.00	750.00	105297
404363	MA LABORATORIES INC	12/03/2021	Regular	0.00	1,354.34	105298
405077	MACKAY MANSION	12/03/2021	Regular	0.00	213.00	105299
404786	MANYOSE, MANDY J	12/03/2021	Regular	0.00	1,573.20	105300
406507	MATERNE, JUDI	12/03/2021	Regular	0.00	500.00	105301
406484	MCGUIGAN, JEREMY	12/03/2021	Regular	0.00	400.00	105302
406508	MELZO, CHRIS	12/03/2021	Regular	0.00	500.00	105303
403629	MIGAN, TAMARA	12/03/2021	Regular	0.00	23.18	105304

Check Register

Packet: APPKT03652-2021-12-03 AP Payments cw

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
100471	MOUND HOUSE TRUE VALUE	12/03/2021	Regular	0.00	10.78	105305
406386	NAJERA, JERRY	12/03/2021	Regular	0.00	243.96	105306
101335	NEV DEPT TAXATION	12/03/2021	Regular	0.00	25.00	105307
101026	NEV LEGISLATIVE COUNSEL	12/03/2021	Regular	0.00	199.49	105308
405020	NEVIN, MICHAEL E. & VIRGINIA M.	12/03/2021	Regular	0.00	1,500.00	105309
404118	OPTUMINSIGHT INC	12/03/2021	Regular	0.00	258.75	105310
405127	O'REILLY AUTO ENTERPRISES LLC	12/03/2021	Regular	0.00	682.13	105311
404870	OSBORNE, JOAN	12/03/2021	Regular	0.00	6,382.50	105312
103486	PAPE MACHINERY	12/03/2021	Regular	0.00	1,551.80	105313
403895	PETRINI, ANGELO D	12/03/2021	Regular	0.00	115.50	105314
101435	PITNEY BOWES GLOBAL (LEA)	12/03/2021	Regular	0.00	1,230.93	105315
403329	PROTECTION DEVICES INC	12/03/2021	Regular	0.00	75.00	105316
404797	PYROGUYS, INC	12/03/2021	Regular	0.00	7,500.00	105317
404398	RAD STRATEGIES INC	12/03/2021	Regular	0.00	11,375.00	105318
403081	RADAR SHOP INC-THE	12/03/2021	Regular	0.00	146.00	105319
402937	RAY MORGAN CO INC (CA)	12/03/2021	Regular	0.00	952.99	105320
103241	SBC GLOBAL SERVICES IN LD	12/03/2021	Regular	0.00	61.04	105321
406367	SHEPHERD SCOTT F.	12/03/2021	Regular	0.00	900.00	105322
405081	SHERMARK DISTRIBUTORS INC	12/03/2021	Regular	0.00	156.00	105323
404187	SHOAF, BRIAN ALLEN	12/03/2021	Regular	0.00	14.00	105324
102462	SIERRA ENVIRONMENTAL MONITOR	12/03/2021	Regular	0.00	826.00	105325
406088	SIERRA FUNDING INC	12/03/2021	Regular	0.00	48.06	105326
101630	SIERRA PACIFIC POWER CO	12/03/2021	Regular	0.00	12,995.68	105327
	Void	12/03/2021	Regular	0.00	0.00	105328
101632	SIERRA PEST CONTROL INC	12/03/2021	Regular	0.00	110.00	105329
403234	SPALLONE, DOMINIC J III	12/03/2021	Regular	0.00	26.71	105330
403725	ST CO FIRE DEPARTMENT	12/03/2021	Regular	0.00	90.80	105331
101717	ST CO SCHOOL DISTRICT	12/03/2021	Regular	0.00	200.00	105332
101726	ST CO SENIOR CENTER(VC)	12/03/2021	Regular	0.00	6,715.88	105333
101745	ST CO WATER SYSTEM	12/03/2021	Regular	0.00	3,763.91	105334
405695	STANDLEY, BRUCE	12/03/2021	Regular	0.00	200.00	105335
405475	STAPLES CONTRACT & COMMERCIA	12/03/2021	Regular	0.00	165.27	105336
406494	STRALLA, ROY C.	12/03/2021	Regular	0.00	937.50	105337
102687	STRYKER MEDICAL	12/03/2021	Regular	0.00	122.98	105338
403892	SUN PEAK ENTERPRISES	12/03/2021	Regular	0.00	845.00	105339
405575	SUPERIOR HYDRAULIC & FABRICATI	12/03/2021	Regular	0.00	9.90	105340
404890	TECHNICAL ASSOCIATES, INC	12/03/2021	Regular	0.00	7,307.03	105341
405124	TERRY, SHIRLEY	12/03/2021	Regular	0.00	814.00	105342
404615	THE ANTOS AGENCY	12/03/2021	Regular	0.00	1,200.00	105343
405997	THE DIVIDE LLC	12/03/2021	Regular	0.00	25.00	105344
403225	TRI GENERAL IMPROVEMENT	12/03/2021	Regular	0.00	346.51	105345
102962	UNIFORMITY OF NEVADA LLC	12/03/2021	Regular	0.00	59.99	105346
405735	VC TOURS LLC	12/03/2021	Regular	0.00	244.00	105347
101809	WEDCO INC	12/03/2021	Regular	0.00	112.74	105348
101920	WESTERN NEVADA SUPPLY CO	12/03/2021	Regular	0.00	2,437.32	105349
405794	WHARTON CONCRETE FORMING SU	12/03/2021	Regular	0.00	542.36	105350
404295	WELLS ONE COMMERCIAL CARD	12/03/2021	Bank Draft	0.00	22,132.52	DFT0000970

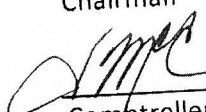
Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	168	99	0.00	253,850.46
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	0.00
Bank Drafts	25	1	0.00	22,132.52
EFT's	0	0	0.00	0.00
	193	101	0.00	275,982.98

Fund Summary

Fund	Name	Period	Amount
999	Pooled Cash Account	12/2021	55,492.31
			<u>55,492.31</u>

Approved by the Storey County Board of Commissioners:

_____ Chairman	_____ Commissioner	_____ Commissioner
 _____ Comptroller		<u>12-10-21</u> Date
_____ Treasurer		_____ Date



Payroll Check Register


Report Summary

Pay Period: 11/22/2021-12/5/2021

Packet: PRPKT01222 - 2021-12-10 Payroll LS
Payroll Set: Storey County - 01

Type	Count	Amount
Regular Checks	3	4,828.05
Manual Checks	0	0.00
Reversals	0	0.00
Voided Checks	0	0.00
Direct Deposits	174	392,356.34
Total	177	397,184.39

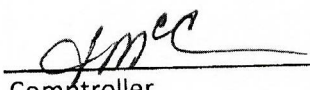
Approved by the Storey County Board of Commissioners:

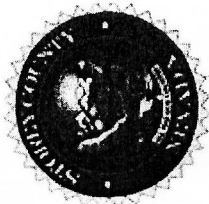
Chairman	Commissioner	Commissioner
		12-10-21
Comptroller		Date
Treasurer		Date

Fund Summary

Fund	Name	Period	Amount
999	Pooled Cash Account	12/2021	248,012.03
			<u>248,012.03</u>

Approved by the Storey County Board of Commissioners:

Chairman	Commissioner	Commissioner
		12-10-21
Comptroller		Date
Treasurer		Date



Vendor History Report

By Vendor Name

Posting Date Range 12/10/2021 - 12/10/2021

Payment Date Range 12/10/2021 - 12/10/2021

Payable Number	Item Description	Description	Units	Price	Post Date	Amount	1099	Payment Number	Payment Date	Account Name	Amount	Shipping	Tax	Discount	Net	Payment
Vendor Set: 01 - Storey County Vendors																
405424	OPTUM BANK, MEMBER FDIC	HSA Contributions	0.00	0.00	12/10/2021	12,791.66	001-29506-000	DFT0000978	12/10/2021	Insurances	12,916.66	0.00	0.00	0.00	12,916.66	12,916.66
INV0015648	HSA Contributions						020-29506-000			Rds-Ins	12,791.66	0.00	0.00	0.00	12,791.66	12,791.66
							090-29506-000			Wtr-Ins	8,865.66					
							130-29506-000			Swr-Ins	587.00					
							230-29506-000			VCTC-Ins	256.01					
							231-29506-000			Pipers-Ins	163.99					
							250-29506-000			Fire-Ins	337.50					
							290-29506-000			Fire-Ins	102.50					
											2,259.00					
											220.00					
INV0015649	HSA Contributions				12/10/2021	125.00	DFT0000979		12/10/2021	Insurances	125.00	0.00	0.00	0.00	125.00	125.00
	HSA Contributions						001-29506-000				125.00					
Vendors: (1)											Total 01 - Storey County Vendors:	12,916.66	0.00	0.00	12,916.66	12,916.66
Vendors: (1)											Report Total:	12,916.66	0.00	0.00	12,916.66	12,916.66

Approved by the Storey County Board of Commissioners:

Chairman Commissioner

[Signature] 12-10-21
Comptroller Date

Treasurer Date



Storey County Board of County Commissioners

Agenda Action Report

Meeting date: 12/21/2021 10:00 AM -
BOCC Meeting

Estimate of Time Required: 1

Agenda Item Type: Consent Agenda

- **Title:** Approval of Resolution 21-635 to direct the County Assessor to prepare a list of all taxpayers on the secured roll in the County pursuant to NRS 361.300(3)
- **Recommended motion:** Approval
- **Prepared by:** Jana Seddon

Department:

Contact Number: 775-847-0961

- **Staff Summary:** Please see attached proposed resolution. There are significant cost savings in providing the tax roll per NRS 361.300(3) via an internet website vs. publication of the list in a local newspaper or mailing the list to each resident of the County.
- **Supporting Materials:** See attached
- **Fiscal Impact:**
- **Legal review required:** False
- **Reviewed by:**

____ Department Head

Department Name:

____ County Manager

Other Agency Review: _____

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued

6 III

21-635

A RESOLUTION REQUIRING THE COUNTY ASSESSOR TO PREPARE A LIST OF ALL TAXPAYERS ON THE SECURED ROLL IN STOREY COUNTY AND THE TOTAL VALUATION OF PROPERTY ON WHICH THEY SEVERALLY PAY TAXES

WHEREAS, pursuant to NRS 361.300, each board of county commissioners shall by resolution, before December 1 of any fiscal year in which assessment is made, require the county assessor to prepare a list of all taxpayers on the secured roll in the County and the total valuation of property on which they severally pay taxes and direct the county assessor to cause, on or before January 1 of the fiscal year in which assessment is made, such list and valuations to be: printed and delivered by the county assessor or mailed by him or her to each taxpayer in the county; or published once in a newspaper of general circulation in the county; or published on an internet website that is maintained by the county assessor or, if the county assessor does not maintain an internet website, on an internet website that is maintained by the county; and to cause such list and valuations to be posted in a public area of the public libraries and branch libraries located in the county, to be posted at the office of the county assessor; and, if the list and valuations are printed and delivered or mailed to each taxpayer in the county or published in a newspaper of general circulation in the county, then the list and valuations must be published on an internet website that is maintained by the county assessor or, if the county assessor does not maintain an internet website, on an internet website that is maintained by the county. The county assessor shall further be directed, in a county whose population is less than 100,000, to make not fewer than 10 copies of such list and valuations available to the public free of charge during normal business hours at the main administrative office of the county for at least 60 days after the date on which the list and valuations are made available to the public as provided above; and if the county assessor publishes the list and valuations on an Internet website that is maintained by the county assessor or the county, to provide notice in a newspaper of general circulation in the county, which:

1. Indicates that the list and valuations have been made available to the public on the Internet website maintained by the county assessor or the county;
2. Provides the address of the internet website on which the list and valuations may be accessed or retrieved; and
3. Is displayed in the format used for advertisements and printed in at least 10-point bold type or font.

NOW, THEREFORE, be it resolved by the Board of County Commissioners of Storey County as follows: That the County Assessor prepare a list of all taxpayers on the secured roll in the County and the total valuation of property on which they severally pay taxes and cause such list and valuations to be printed and delivered by the County Assessor or mailed by her on or before January 1, 2020, to each taxpayer in the County; or published once on or before January 1, 2020, in a newspaper of general circulation in the County; or published on the Storey County website; and to cause such list and valuations to be posted in a public area of the public libraries and branch libraries located in Storey County, to be posted at the office of the County Assessor; and if the list and valuations are printed and delivered or mailed or published in a newspaper of general circulation, to be published on the Storey County website. The Assessor is further directed to make not fewer than 10 copies of such list and valuations available to the public free of charge during normal business hours at the main administrative office of the County, i.e., the Storey County Courthouse located at 26 S. B Street in Virginia City, Nevada for at least 60 days after the date on which the list and valuations are made available to the public; and if the county assessor

publishes the list and valuations on the Storey County website, to provide notice in a newspaper of general circulation in the County, on or before January 1, 2020 which:

1. Indicates that the list and valuations have been made available to the public on the Internet website maintained by Storey County;
2. Provides the address of the Internet website on which the list and valuations may be accessed or retrieved; and
3. Is displayed in the format used for advertisements and printed in at least 10-point bold type or font.

ADOPTED this _____ day of _____, 2019

BOARD OF COMMISSIONERS OF STOREY COUNTY

By: _____

~~Marshall McBride~~, Chairman

ATTEST:

Vanessa Stephens, County Clerk/Treasurer

NRS 361.300 Time and manner for completion of secured tax roll; list of taxpayers and valuations; notice of assessed valuation.

1. On or before January 1 of each year, the county assessor shall transmit to the county clerk, post at the front door of the courthouse and publish in a newspaper published in the county a notice to the effect that the secured tax roll is completed and open for inspection by interested persons of the county. A notice issued pursuant to this subsection must include a statement that the secured tax roll is available for inspection as specified in paragraph (b) of subsection 3. The statement published in the newspaper must be displayed in the format used for advertisements and printed in at least 10-point bold type or font.

2. If the county assessor fails to complete the assessment roll in the manner and at the time specified in this section, the board of county commissioners shall not allow the county assessor a salary or other compensation for any day after January 1 during which the roll is not completed, unless excused by the board of county commissioners.

3. Except as otherwise provided in subsection 4, each board of county commissioners shall by resolution, before December 1 of any fiscal year in which assessment is made, require the county assessor to prepare a list of all the taxpayers on the secured roll in the county and the total valuation of property on which they severally pay taxes and direct the county assessor:

(a) To cause, on or before January 1 of the fiscal year in which assessment is made, such list and valuations to be:

(1) Printed and delivered by the county assessor or mailed by him or her to each taxpayer in the county;

(2) Published once in a newspaper of general circulation in the county; or

(3) Published on an Internet website that is maintained by the county assessor or, if the county assessor does not maintain an Internet website, on an Internet website that is maintained by the county; and

(b) To cause, on or before January 1 of the fiscal year in which assessment is made, such list and valuations to be:

(1) Posted in a public area of the public libraries and branch libraries located in the county;

(2) Posted at the office of the county assessor; and

(3) If the list and valuations are printed and delivered or mailed pursuant to subparagraph (1) of paragraph (a) or published in a newspaper of general circulation pursuant to subparagraph (2) of paragraph (a), published on an Internet website that is maintained by the county assessor or, if the county assessor does not maintain an Internet website, on an Internet website that is maintained by the county;

(c) In a county whose population is less than 100,000, to make not fewer than 10 copies of such list and valuations available to the public free of charge during normal business hours at the main administrative office of the county for at least 60 days after the date on which the list and valuations are made available to the public pursuant to paragraph (b); and

(d) If the county assessor publishes the list and valuations on an Internet website that is maintained by the county assessor or the county pursuant to subparagraph (3) of paragraph (a), to provide notice in a newspaper of general circulation in the county, on or before January 1 of the fiscal year in which assessment is made, which:

(1) Indicates that the list and valuations have been made available to the public on the Internet website maintained by the county assessor or the county;

(2) Provides the address of the Internet website on which the list and valuations may be accessed or retrieved; and

(3) Is displayed in the format used for advertisements and printed in at least 10-point bold type or font.

4. A board of county commissioners may, in the resolution required by subsection 3, authorize the county assessor not to deliver or mail the list, as provided in subparagraph (1) of paragraph (a) of subsection 3, to taxpayers whose property is assessed at \$1,000 or less and direct the county assessor to mail to each such taxpayer a statement of the amount of his or her assessment. Failure by a taxpayer to receive such a mailed statement does not invalidate any assessment.

5. The several boards of county commissioners in the State may allow the bill contracted with their approval by the county assessor under this section on a claim to be allowed and paid as are other claims against the county.

6. Whenever:

(a) Any property on the secured tax roll is appraised or reappraised pursuant to NRS 361.260, the county assessor shall, on or before December 18 of the fiscal year in which the appraisal or reappraisal is made, deliver or mail to each owner of such property a written notice stating the assessed valuation of the property as determined from the appraisal or reappraisal. A notice issued pursuant to this paragraph must include a statement that the secured tax roll will be available for inspection on or before January 1 as specified in paragraph (b) of subsection 3 and subparagraph (3) of paragraph (a) of subsection 3, if applicable, and must specify the locations at which the secured tax roll will be available for inspection, including the address of the Internet website on which the secured tax roll may be accessed or retrieved. If such a statement is published in a newspaper, the statement must be displayed in the format used for advertisements and printed in at least 10-point bold type or font.

(b) Any personal property billed on the unsecured tax roll is appraised or reappraised pursuant to NRS 361.260, the delivery or mailing to the owner of such property of an individual tax bill or individual tax notice for the property shall be deemed to constitute adequate notice to the owner of the assessed valuation of the property as determined from the appraisal or reappraisal.

7. If the secured tax roll is changed pursuant to NRS 361.310, the county assessor shall mail an amended notice of assessed valuation to each affected taxpayer. The notice must include:

(a) The information set forth in subsection 6 for the new assessed valuation.

(b) The dates for appealing the new assessed valuation.

8. Failure by the taxpayer to receive a notice required by this section does not invalidate the appraisal or reappraisal.

9. In addition to complying with subsections 6 and 7, a county assessor shall:

(a) Provide without charge a copy of a notice of assessed valuation to the owner of the property upon request.

(b) Post the information included in a notice of assessed valuation on a website or other Internet site, if any, that is operated or administered by or on behalf of the county or the county assessor.

[13:344:1953; A 1955, 327] — (NRS A 1967, 957; 1975, 67; 1981, 791; 1991, 1425; 2003, 2762; 2005, 1506; 2009, 1218; 2011, 3522; 2015, 2711, 2714)



Storey County Board of County Commissioners

Agenda Action Report

Meeting date: 12/21/2021 10:00 AM -
BOCC Meeting

Estimate of Time Required: 15 minutes

Agenda Item Type: Discussion/Possible Action

- **Title:** Review and possible approval of Storey County Audited Financial Statements for the fiscal year ended June 30, 2021 completed by by DiPietro and Thornton.
- **Recommended motion:** I, Commissioner _____, hereby approve the Storey County Audited Financial Statements for the fiscal year ending June 30, 2021.
- **Prepared by:** Jennifer McCain

Department:

Contact Number: 7758471133

- **Staff Summary:** The attach draft of the Storey County Financial Statements for FY21 have been audited and prepared by Joe Costanza of DiPietro and Thornton, who is in attendance to summarize his report and answer any questions.
-
- Highlights of the report are: Storey County's revenues increased from FY20 by approximately \$1.5M and expenses increased from COVID FY20 by approximately \$4.8M The county's net position has increased by approximately \$2.6M from FY 2020 to \$30,955,696. Storey County's bonded debt at fiscal year end is \$12,173,566 of which \$891,000 is the VC Rail bond, \$1,485,008 is Storey County Fire District and the balance are water and sewer bonds.
- **Supporting Materials:** See attached
- **Fiscal Impact:** No
- **Legal review required:** False
- **Reviewed by:**
____ Department Head
____ County Manager
- **Board Action:**

Department Name:

Other Agency Review: _____

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Audit Report
STOREY COUNTY, NEVADA
June 30, 2021

STOREY COUNTY, NEVADA
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JUNE 30, 2021

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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, 2021, 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, 2021, 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.

Other Matters

Required Supplementary Information

DRAFT

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

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

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, 2021.

DRAFT

FINANCIAL HIGHLIGHTS

- The government wide net position at the close of the 2021 fiscal year was \$30,955,696 which was a increase from 2020 in the amount of \$2,682,712. This represents \$12,586,559 governmental activities and \$18,369,137 in Business type activities
- The assets of Storey County exceeded its liabilities by \$27,795,002.
- The primary revenue sources for the County for governmental activities were \$19,142,290 of property taxes, \$6,126,506 of consolidated taxes, and \$1,006,782 of capital contributions and grants.
- The government wide expenses were \$31,663,316. The greatest expenses were in the General government function \$15,546,741 and the Public Safety function in the amount of \$11,860,885.
- At the close of the fiscal year the general fund balance was \$22,904,046 an increase from the previous year in the amount of \$5,129,685. Combined governmental funds closed fiscal year 2021 with combined balance of \$42,710,702..
- Storey County's bonded debt at June 30, 2021 was \$12,173,566 which was \$9,797,558 in revenue bonds of the County's Enterprise Funds, Virginia City Rail Bonds of \$891,000 and \$1,485,008 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.

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

DRAFT

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.

Proprietary 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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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A significant portion of the County's net position, \$32,799,000, 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, \$402,000, 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 \$2,245,000 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, 2021	Business Type Activities June 30, 2021	Total June 30, 2021	Total June 30, 2020
Current and Other Assets	\$ 49,408,000	\$ 1,730,000	\$ 51,138,000	\$ 45,779,000
Capital Assets	<u>56,232,000</u>	<u>27,083,000</u>	<u>83,315,000</u>	<u>81,029,000</u>
Total Assets	<u>\$ 105,640,000</u>	<u>\$ 28,813,000</u>	<u>\$ 134,453,000</u>	<u>\$ 126,808,000</u>
Deferred Outflows	<u>\$ 13,617,000</u>	<u>\$ 115,000</u>	<u>\$ 13,732,000</u>	<u>\$ 7,965,000</u>
Long Term Liabilities				
Outstanding	\$ 89,935,000	\$ 10,364,000	\$ 100,299,000	\$ 91,429,000
Current Liabilities	<u>6,272,000</u>	<u>87,000</u>	<u>6,359,000</u>	<u>5,014,000</u>
Total Liabilities	<u>\$ 96,207,000</u>	<u>\$ 10,451,000</u>	<u>\$ 106,658,000</u>	<u>\$ 96,443,000</u>
Deferred Inflows	<u>\$ 10,463,000</u>	<u>\$ 108,000</u>	<u>\$ 10,571,000</u>	<u>\$ 10,056,000</u>
Net Position				
Invested in Capital				
Assets, Net of Related Debt	\$ 15,513,000	\$ 17,286,000	\$ 32,799,000	\$ 32,603,000
Restricted	143,000	259,000	402,000	394,000
Unrestricted	<u>(3,069,000)</u>	<u>824,000</u>	<u>(2,245,000)</u>	<u>(4,723,000)</u>
Total Net Position	<u>\$ 12,587,000</u>	<u>\$ 18,369,000</u>	<u>\$ 30,956,000</u>	<u>\$ 28,274,000</u>

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

**STOREY COUNTY, NEVADA
CHANGES IN NET POSITION**

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At the end of 2021 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 \$2,682,000 compared to a \$5,602,000 increase in the prior year. The governmental activities net position increased by \$1,936,000 and the Business-type activities increased \$746,000. The details of the changes are noted in the following table:

	Governmental Activities <u>June 30, 2021</u>	Business Type Activities <u>June 30, 2021</u>	Total <u>June 30, 2021</u>	Total <u>June 30, 2020</u>
REVENUES:				
Program Revenues:				
Charges for Services	\$ 5,886,000	\$ 1,041,000	\$ 6,927,000	\$ 7,481,000
Operating Grants and Contributions	961,000	-	961,000	109,000
Capital Grants and Contributions	39,000	1,007,000	1,046,000	9,000
General Revenues:				
Taxes	19,142,000	-	19,142,000	17,534,000
Intergovernmental	6,127,000	-	6,127,000	7,411,000
Interest Earnings	(13,000)	-	(13,000)	1,057,000
Bond Proceeds	-	-	-	9,000
Other	1,457,000	155,000	1,612,000	686,000
Total Revenues	33,599,000	2,203,000	35,802,000	34,296,000
EXPENSES:				
General Government	15,547,000	-	15,547,000	10,569,000
Public Safety	11,861,000	-	11,861,000	12,076,000
Judicial	399,000	-	399,000	1,285,000
Health and Welfare	259,000	-	259,000	231,000
Culture and Recreation	402,000	-	402,000	202,000
Community Support	1,325,000	-	1,325,000	1,176,000
Highways and Streets	1,870,000	-	1,870,000	1,295,000
Intergovernmental	-	-	-	-
Water and Sewer	-	1,457,000	1,457,000	1,450,000
Total Expenses	31,663,000	1,457,000	33,120,000	28,284,000
Changes in Net Position	1,936,000	746,000	2,682,000	6,012,000
Net Position - July 1	10,651,000	17,623,000	28,274,000	22,262,000
Net Position - June 30	\$ 12,587,000	\$ 18,369,000	\$ 30,956,000	\$ 28,274,000

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

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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 \$42,710,702, an increase of \$3,450,792 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 \$22,904,046 and increase of \$5,129,685 from the prior year.

Expenditures increase was \$163,879 : General government expenditures decreased by \$364,241 Judicial expenditures increased by \$10,987 , and Public Safety increased by \$363,163 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 \$791,883 a decrease of \$128,751. Revenues decreased 1% during the year due to the SCCRT tax. Expense increased 4% 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 \$2,124,673. This is an increase of \$325,042. Revenues increased 4% primarily due to Ad Valorem and Intergovernmental Funding, and Expenses increased 14% primarily due to increases in salaries and benefits

Budgetary Highlights Fiscal Year ending June 30, 2021.

The budget statements reflect a comparison budgeted revenues and expenditures to the actual for the year ending June 30, 2021. 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 \$1,819,185, leaving a fund balance of \$22,904,046 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, 2021 amount to \$83,315,000 (net accumulated depreciation). This investment in capital assets includes land, buildings, and Water/Sewer systems, improvements, machinery and equipment, park facilities, roads, and bridges.

STOREY COUNTY NEVADA
CAPITAL ASSETS
JUNE 30, 2021

	Governmental Activities June 30, 2021	Business Type Activities June 30, 2021	Total June 30, 2021
Land	\$ 811,000	\$ -	\$ 811,000
Antique Furniture	75,000	-	75,000
Construction in Process	3,028,000	14,793,000	17,821,000
Buildings and Improvements	9,142,000	-	9,142,000
Improvements other than Buildings	36,420,000	-	36,420,000
Machinery and Equipment	6,756,000	-	6,756,000
Sewer and Water systems	-	12,290,000	12,290,000
Total	<u>\$ 56,232,000</u>	<u>\$ 27,083,000</u>	<u>\$ 83,315,000</u>

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

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Long Term Debt. The County did incur new debt for the year ending June 30, 2021. The new debt includes three (3) USDA loans totaling \$3,171,000 to fund water line and tank projects, and a USDA loan for \$264,000 to fund the Gold Hill Sewer plant. The following table represents the long term debt of the county for June 30, 2021 and June 30, 2020:

STOREY COUNTY NEVADA
LONG TERM DEBT
JUNE 30, 2021 AND 2020

	Balance <u>June 30, 2021</u>	Balance <u>June 30, 2020</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 5-10 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.

While the COVID pandemic began March 2020, the effects are ongoing. During fiscal year ending June 30, 2021, the County had an excess of \$752,946 COVID expenses, most of which were paid for thru the CARES Act fund received from the federal government. 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. During this year restrictions relaxed, and all County activities began to find a new normal, including VCTC and Piper welcoming tourist with several events back on the calendar.

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 in May and this was approved by Nevada Dept of Taxation. 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 with the Storey Count Fire Fighters' Association IAFF 4227 which is reflected in the new budget.

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

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The 2020-2021 Capital Improvement Plan include:

- IT offices: The county is completing the final add-on for IT offices at the Justice Ctr. With plans for a move in date mid fall.
- Water system upgrades: The Five Mile water line and tank projects are expected to be completed by fall
- 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, this project has an expected completion date of early winter.
- New Projects include:
 - o Continuing necessary internet infrastructure County wide, Radio/Cell towers, and various road projects Country wide.
 - o Restoration of the stone walkway in front of the Courthouse. Due to the historic nature of the walkway, the preparation for this project is complex
 - o Virginia City Highlands new fire bay to allow for VCH Community Ctr upgrades.
 - o Renovations or new Lockwood Senior/Community Ctr. Which will also be prime location for an EOC and an Evacuation center should the need arise

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 ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

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FUNCTIONS/PROGRAMS	PROGRAM REVENUES			
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS
Primary government:				
Governmental activities:				
General government	\$ 15,546,741	\$ 4,509,954	\$ 43,118	\$ -
Public safety	11,860,885	1,108,409	917,919	39,248
Judicial	398,771	42,152	-	-
Health and welfare	259,513	-	-	-
Culture and recreation	402,537	7,788	-	-
Community support	1,324,777	-	-	-
Highways and streets	1,870,092	217,917	-	-
Intergovernmental	-	-	-	-
Total Governmental Activities	<u>31,663,316</u>	<u>5,886,220</u>	<u>961,037</u>	<u>39,248</u>
Business type activities:				
Water	629,969	596,107	-	395,451
Sewer	826,158	444,677	-	611,331
Total Business-Type Activities	<u>1,456,127</u>	<u>1,040,784</u>	<u>-</u>	<u>1,006,782</u>
Total Primary Government	<u>\$ 33,119,443</u>	<u>\$ 6,927,004</u>	<u>\$ 961,037</u>	<u>\$ 1,046,030</u>
Component Unit:				
TRI General Improvement District	\$ 3,254,636	\$ 3,382,341	\$ -	\$ -
Total Component Unit	<u>\$ 3,254,636</u>	<u>\$ 3,382,341</u>	<u>\$ -</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

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NET (EXPENSE)REVENUE AND
CHANGES IN NET POSITION

FUNCTIONS/PROGRAMS	PRIMARY GOVERNMENT			COMPONENT
	BUSINESS			UNIT
	GOVERNMENTAL	TYPE		TRI
	ACTIVITIES	ACTIVITIES	TOTAL	GID
<hr/>				
Primary government:				
Governmental activities:				
General government	\$ (10,993,669)	\$ -	\$ (10,993,669)	
Public safety	(9,795,309)	-	(9,795,309)	
Judicial	(356,619)	-	(356,619)	
Health and welfare	(259,513)	-	(259,513)	
Culture and recreation	(394,749)	-	(394,749)	
Community support	(1,324,777)	-	(1,324,777)	
Highways and streets	(1,652,175)	-	(1,652,175)	
Intergovernmental	-	-	-	
	<hr/>	<hr/>	<hr/>	
Total Governmental Activities	(24,776,811)	-	(24,776,811)	
	<hr/>	<hr/>	<hr/>	
Business type activities:				
Water	-	(33,862)	(33,862)	
Sewer	-	(381,481)	(381,481)	
	<hr/>	<hr/>	<hr/>	
Total Business-Type Activities	-	(415,343)	(415,343)	
	<hr/>	<hr/>	<hr/>	
Total Primary Government	(24,776,811)	(415,343)	(25,192,154)	
	<hr/>	<hr/>	<hr/>	
Component Unit:				
TRI General Improvement District				\$ 127,705
Total Component Unit				<hr/> 127,705
				<hr/>
General revenues:				
Property taxes	19,142,290	-	19,142,290	-
Various state collected pass-through revenues	6,126,506	-	6,126,506	-
Investment earnings	(13,064)	141,023	127,959	-
Bond proceeds	-	-	-	-
Miscellaneous revenue	1,457,064	14,264	1,471,328	1,772,005.00
Capital contributions and grants	-	1,006,782	1,006,782	4,523,328.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total General Revenues	26,712,796	1,162,069	27,874,865	6,295,333.00
	<hr/>	<hr/>	<hr/>	<hr/>
Change in Net Position	1,935,985	746,726	2,682,711	6,423,038
	<hr/>	<hr/>	<hr/>	<hr/>
Net Position, July 1	10,650,573	17,622,411	28,272,984	107,774,659
	<hr/>	<hr/>	<hr/>	<hr/>
Net Position, June 30	\$ 12,586,558	\$ 18,369,137	\$ 30,955,695	\$ 114,197,697

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2021

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	GENERAL	ROAD FUND	474 FIRE PROTECTION DISTRICT FUND	TRI-PAYBACK FUND	USDA BOND FUND
ASSETS					
Cash	\$ 23,546,180	\$ 780,307	\$ 1,699,421	\$ 4,713,354	\$ 29,717
Accounts receivable (net allowance)	580,460	191,385	619,301	-	-
Taxes receivable	962,610	-	295,331	-	-
Prepaid expenses	-	-	-	-	-
Due from proprietary fund	-	-	-	-	-
Due from V&T road	314,669	-	-	-	-
Inventory	-	-	-	-	-
Total Assets	<u>\$ 25,403,919</u>	<u>\$ 971,692</u>	<u>\$ 2,614,053</u>	<u>\$ 4,713,354</u>	<u>\$ 29,717</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 202,904	\$ 169,103	\$ 36,020	\$ 2,304,000	\$ -
Accrued expenses and deposits	233,897	10,706	158,295	-	-
Unearned income	-	-	-	-	-
Account payable - Tesla	1,937,195	-	-	-	-
Total Liabilities	<u>2,373,996</u>	<u>179,809</u>	<u>194,315</u>	<u>2,304,000</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable resources property taxes	125,877	-	295,066	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Reserved - debt service	-	-	142,640	-	-
Unassigned reported in:					
General fund	22,904,046	-	-	-	-
Capital projects funds	-	-	-	-	-
Special revenue funds	-	791,883	1,982,032	2,409,354	29,717
Total Fund Balances	<u>22,904,046</u>	<u>791,883</u>	<u>2,124,672</u>	<u>2,409,354</u>	<u>29,717</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 25,403,919</u>	<u>\$ 971,692</u>	<u>\$ 2,614,053</u>	<u>\$ 4,713,354</u>	<u>\$ 29,717</u>

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

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	VCTC FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS			
Cash	\$ 968,352	\$ 14,355,769	\$ 46,093,100
Accounts receivable (net allowance)	96,833	193,666	1,681,645
Taxes receivable	-	32,535	1,290,476
Prepaid expenses	3,000	-	3,000
Due from proprietary fund	-	-	-
Due from V&T road	-	-	314,669
Inventory	24,653	-	24,653
Total Assets	<u>\$ 1,092,838</u>	<u>\$ 14,581,970</u>	<u>\$ 49,407,543</u>
LIABILITIES AND FUND BALANCES			
<u>Liabilities</u>			
Accounts payable	\$ 71,436	\$ 1,111,290	\$ 3,894,753
Accrued expenses and deposits	9,423	-	412,321
Unearned income	9,379	17,977	27,356
Account payable - Tesla	-	-	1,937,195
Total Liabilities	<u>90,238</u>	<u>1,129,267</u>	<u>6,271,625</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable resources property taxes	-	4,274	425,217
<u>FUND BALANCES</u>			
Nonspendable	27,653	-	27,653
Reserved - debt service	-	-	142,640
Unassigned reported in:			
General fund	974,947	-	23,878,993
Capital projects funds	-	7,132,946	7,132,946
Special revenue funds	-	6,315,483	11,528,469
Total Fund Balances	<u>1,002,600</u>	<u>13,448,429</u>	<u>42,710,701</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,092,838</u>	<u>\$ 14,581,970</u>	<u>\$ 49,407,543</u>

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

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Total Fund Balance - government funds - page 15

\$ 42,710,701

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

56,231,769

Deferred outflows of resources for OPEB

8,692,318

Deferred outflows of resources for pensions

4,924,789

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

425,217

Long term liabilities are not due and payable in the current period
and therefore are not reported in the funds.

(40,718,355)

Pension liabilities are not due and payable in the current period and
therefore not reported in funds

(48,450,380)

Compensated absences are not due and payable in the current period
and therefore are not reported in the funds.

(766,643)

Deferred inflows of resources for OPEB

(8,339,113)

Deferred inflows of resources for pensions

(2,123,745)

Total Net Position - governmental activities - page 11

\$ 12,586,558

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

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	474 FIRE				
	GENERAL	ROAD FUND	PROTECTION DISTRICT FUND	TRI- PAYBACK FUND	USDA BOND FUND
<u>REVENUES</u>					
Taxes	\$ 13,693,925	\$ -	\$ 4,164,461	\$ -	\$ -
Licenses and permits	1,952,013	-	-	-	-
Intergovernmental	2,272,666	862,790	1,380,378	-	250,860
Charges for services	1,776,439	217,917	855,804	-	-
Fines and forfeitures	216,567	-	-	-	-
Equipment sales	-	4,448	-	-	-
Miscellaneous	179,107	51,926	302,021	-	-
Total Revenues	<u>20,090,717</u>	<u>1,137,081</u>	<u>6,702,664</u>	<u>-</u>	<u>250,860</u>
<u>EXPENDITURES</u>					
Current:					
General government	5,073,827	-	-	2,500,000	-
Public safety	5,973,388	-	6,242,983	-	-
Judicial	1,270,041	-	-	-	-
Health and welfare	106,204	-	-	-	-
Culture and recreation	128,251	-	-	-	-
Community service	1,250,321	-	-	-	-
Highways and streets	-	1,665,832	-	-	-
Intergovernmental	-	-	-	-	-
Total Expenditures	<u>13,802,032</u>	<u>1,665,832</u>	<u>6,242,983</u>	<u>2,500,000</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>6,288,685</u>	<u>(528,751)</u>	<u>459,681</u>	<u>(2,500,000)</u>	<u>250,860</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	-	400,000	-	755,000	222,722
Transfers out	(1,159,000)	-	(134,640)	-	-
Transfers to proprietary funds	-	-	-	-	-
Federal grants	-	-	-	-	-
Loan (payments) proceeds	-	-	-	-	(258,777)
Bond proceeds	-	-	-	-	-
Bond interest	-	-	-	-	(214,795)
Total Other Financing Sources (Uses)	<u>(1,159,000)</u>	<u>400,000</u>	<u>(134,640)</u>	<u>755,000</u>	<u>(250,850)</u>
Net Change in Fund Balance	5,129,685	(128,751)	325,041	(1,745,000)	10
Fund Balance, July 1	<u>17,774,361</u>	<u>920,634</u>	<u>1,799,631</u>	<u>4,154,354</u>	<u>29,707</u>
Fund Balance, June 30	<u>\$ 22,904,046</u>	<u>\$ 791,883</u>	<u>\$ 2,124,672</u>	<u>\$ 2,409,354</u>	<u>\$ 29,717</u>

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

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	VCTC FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<u>REVENUES</u>			
Taxes	\$ -	\$ 1,255,150	\$ 19,113,536
Licenses and permits	43,910	-	1,995,923
Intergovernmental	870,059	620,293	6,257,046
Charges for services	255,968	235,826	3,341,954
Fines and forfeitures	-	79,171	295,738
Equipment sales	-	-	4,448
Miscellaneous	111,010	2,065,158	2,709,222
	<u>1,280,947</u>	<u>4,255,598</u>	<u>33,717,867</u>
Total Revenues	<u>1,280,947</u>	<u>4,255,598</u>	<u>33,717,867</u>
<u>EXPENDITURES</u>			
Current:			
General government	1,163,073	3,260,153	11,997,053
Public safety	-	1,955,023	14,171,394
Judicial	-	126,264	1,396,305
Health and welfare	-	153,309	259,513
Culture and recreation	-	250,000	378,251
Community service	-	-	1,250,321
Highways and streets	-	-	1,665,832
Intergovernmental	-	-	-
	<u>1,163,073</u>	<u>5,744,749</u>	<u>31,118,669</u>
Total Expenditures	<u>1,163,073</u>	<u>5,744,749</u>	<u>31,118,669</u>
Excess (Deficiency) of Revenues over Expenditures	<u>117,874</u>	<u>(1,489,151)</u>	<u>2,599,198</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	-	55,000	1,432,722
Transfers out	-	(59,000)	(1,352,640)
Transfers to proprietary funds	-	-	-
Federal Grants	-	-	-
Loan (payments) proceeds	-	(166,410)	(425,187)
Bond proceeds	-	-	-
Bond interest	-	-	(214,795)
	<u>-</u>	<u>(170,410)</u>	<u>(559,900)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(170,410)</u>	<u>(559,900)</u>
Net Change in Fund Balance	117,874	(1,659,561)	2,039,298
Fund Balance, July 1	<u>884,726</u>	<u>15,107,990</u>	<u>40,671,403</u>
Fund Balance, June 30	<u>\$ 1,002,600</u>	<u>\$ 13,448,429</u>	<u>\$ 42,710,701</u>

The notes to the financial statements are an integral part of this statement

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, 2021

DRAFT

Net change in fund balances - governmental funds, page 18 \$ 2,039,298

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.

16,161

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

2,689,952

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

12,450

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

251,383

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

(2,471,314)

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

(601,945)

Change in net assets of governmental activities, page 13

\$ 1,935,985

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

DRAFT

<u>REVENUES</u>	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
Taxes:				
Property	\$ 11,936,552	\$ 11,936,552	\$ 13,660,976	\$ 1,724,424
Youth services	23,965	23,965	32,949	8,984
Total Taxes	<u>11,960,517</u>	<u>11,960,517</u>	<u>13,693,925</u>	<u>1,733,408</u>
Licenses and Permits				
Merchandise licenses	228,000	228,000	382,698	154,698
County gaming licenses	8,000	8,000	3,720	(4,280)
Utility licenses	350,000	350,000	511,247	161,247
Franchise tax	200,000	200,000	352,830	152,830
Building permits and study	870,000	870,000	701,518	(168,482)
Total Licenses and Permits	<u>1,656,000</u>	<u>1,656,000</u>	<u>1,952,013</u>	<u>296,013</u>
Intergovernmental				
Federal and state grants	43,000	43,000	12,879	(30,121)
Payment in lieu of taxes	30,000	30,000	41,493	11,493
State shared revenues				
Cigarette tax	12,278	12,278	12,286	8
Liquor tax	5,412	5,412	5,203	(209)
Gaming licenses	130,000	130,000	112,074	(17,926)
Basic CCRT	978,489	978,489	715,478	(263,011)
Supplemental CCRT	1,039,083	1,039,083	811,987	(227,096)
Motor vehicle privilege tax	294,709	294,709	424,633	129,924
Real property transfer tax	92,144	92,144	136,633	44,489
Total Intergovernmental	<u>2,625,115</u>	<u>2,625,115</u>	<u>2,272,666</u>	<u>(352,449)</u>
Charges for Services				
Clerk fees	37,000	37,000	34,125	(2,875)
Recorder fees	35,000	35,000	64,736	29,736
Assessor fees/commissions	200,000	200,000	356,744	156,744
Building department fees	6,000	6,000	15,200	9,200
District court fees	15,000	15,000	23,430	8,430
Justice court fees	135,400	135,400	18,722	(116,678)
Sheriffs fees	52,800	52,800	41,915	(10,885)
Swimming pool admissions/lessons	11,300	11,300	3,838	(7,462)
Park facilities fees	-	-	200	200
Import tonnage fees	700,000	700,000	762,256	62,256
IT fees	118,000	118,000	32,119	(85,881)
Other fees - Tesla	380,000	380,000	372,301	(7,699)
BIA housing	60,000	60,000	50,853	(9,147)
Total Charges for Services	<u>1,750,500</u>	<u>1,750,500</u>	<u>1,776,439</u>	<u>25,939</u>

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

DRAFT

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
REVENUES (cont'd.)				
Fines and Forfeits:				
District fine	1,500	1,500	-	(1,500)
Juvenile fines/assessments	2,400	2,400	3,364	964
Chemical analysis fees	2,500	2,500	1,551	(949)
Jail Court Fines	-	-	211,652	211,652
Total Fines and Forfeits	6,400	6,400	216,567	210,167
Miscellaneous:				
Rents	53,000	53,000	74,049	21,049
Penalties -taxes	-	-	120,133	120,133
Penalties - business licenses	1,000	1,000	1,020	20
Interest	210,000	210,000	(152,407)	(362,407)
Tax settlement and sales	-	-	-	-
Other	10,000	10,000	136,312	126,312
Total Miscellaneous	274,000	274,000	179,107	(94,893)
Total Revenues	18,272,532	18,272,532	20,090,717	1,818,185
EXPENDITURES				
General Government				
Commissioners:				
Salaries and wages	332,942	332,942	278,899	54,043
Employee benefits	209,085	209,085	169,104	39,981
Services and supplies	102,651	102,651	25,675	76,976
Capital outlay	-	-	-	-
	644,678	644,678	473,678	171,000
Clerk Treasurer:				
Salaries and wages	249,302	249,302	239,804	9,498
Employee benefits	140,851	142,851	140,629	2,222
Services and supplies	133,152	304,619	223,900	80,719
Capital outlay	-	-	-	-
	523,305	696,772	604,333	92,439
Recorder:				
Salaries and wages	157,263	157,263	155,929	1,334
Employee benefits	85,516	85,516	83,774	1,742
Services and supplies	57,662	57,662	27,623	30,039
Capital outlay	1,500	1,500	1,028	472
	301,941	301,941	268,354	33,587
Assessor:				
Salaries and wages	273,363	273,363	204,758	68,605
Employee benefits	161,368	161,368	113,052	48,316
Services and supplies	82,415	82,415	48,392	34,023
Capital outlay	-	-	1,585	(1,585)
	517,146	517,146	367,787	149,359
Administrative:				
Salaries and wages	205,903	227,903	227,400	503
Employee benefits	308,953	308,953	288,637	20,316
Services and supplies	770,924	770,924	518,303	252,621
Capital outlay	-	-	-	-
	1,285,780	1,307,780	1,034,340	273,440

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

DRAFT

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>EXPENDITURES</u>				
General Government (contd.)				
Building and Grounds:				
Salaries and wages	164,698	164,698	162,267	2,431
Employee benefits	82,790	92,790	91,776	1,014
Services and supplies	194,554	184,554	164,869	19,685
Capital outlay	12,500	12,500	6,414	6,086
	<u>454,542</u>	<u>454,542</u>	<u>425,326</u>	<u>29,216</u>
Service:				
Salaries and wages	216,426	218,426	217,183	1,243
Employee benefits	111,175	115,675	115,266	409
Services and supplies	82,084	77,584	62,095	15,489
Capital outlay	5,000	5,000	1,383	3,617
	<u>414,685</u>	<u>416,685</u>	<u>395,927</u>	<u>20,758</u>
Information technology:				
Salaries and wages	305,069	312,069	314,293	(2,224)
Employees benefits	196,807	196,807	190,263	6,544
Services and supplies	365,325	361,325	258,335	102,990
Capital outlay	23,000	23,000	3,024	19,976
	<u>890,201</u>	<u>893,201</u>	<u>765,915</u>	<u>127,286</u>
Comptroller:				
Salaries and wages	316,388	316,388	219,446	96,942
Employee benefits	181,000	181,000	131,892	49,108
Services and supplies	108,240	108,240	88,323	19,917
Capital outlay	-	-	-	-
	<u>605,628</u>	<u>605,628</u>	<u>439,661</u>	<u>165,967</u>
Planning Commission:				
Salaries and wages	157,734	157,734	143,364	14,370
Employee benefits	78,536	78,536	74,611	3,925
Services and supplies	250,380	250,380	80,531	169,849
	<u>486,650</u>	<u>486,650</u>	<u>298,506</u>	<u>188,144</u>
Total General Government	<u>6,124,556</u>	<u>6,325,023</u>	<u>5,073,827</u>	<u>1,251,196</u>
Judicial:				
District Attorney:				
Salaries and wages	389,962	389,962	393,530	(3,568)
Employee benefits	193,876	193,876	199,474	(5,598)
Services and supplies	423,977	423,977	125,898	298,079
Capital outlay	-	-	-	-
	<u>1,007,815</u>	<u>1,007,815</u>	<u>718,902</u>	<u>288,913</u>
District Court:				
Services and supplies	184,500	184,500	100,615	83,885
	<u>184,500</u>	<u>184,500</u>	<u>100,615</u>	<u>83,885</u>

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

DRAFT

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>EXPENDITURES</u>				
Judicial (contd.)				
Justice of the Peace:				
Salaries and wages	272,339	272,339	271,496	843
Employee benefits	160,616	160,616	141,938	18,678
Services and supplies	33,500	36,500	37,090	(590)
Capital outlay	-	-	-	-
	<u>466,455</u>	<u>469,455</u>	<u>450,524</u>	<u>18,931</u>
Total Judicial	<u>1,658,770</u>	<u>1,661,770</u>	<u>1,270,041</u>	<u>391,729</u>
Public Safety:				
Sheriff:				
Salaries and wages	2,478,230	2,478,230	2,196,030	282,200
Employee benefits	1,681,865	1,681,865	1,362,857	319,008
Services and supplies	508,930	518,930	486,593	32,337
Capital outlay	6,000	6,000	5,722	278
	<u>4,675,025</u>	<u>4,685,025</u>	<u>4,051,202</u>	<u>633,823</u>
Communications				
Salaries and wages	669,215	669,215	703,834	(34,619)
Employee benefits	325,580	325,580	342,267	(16,687)
Services and supplies	160,602	160,602	92,813	67,789
Capital outlay	45,000	45,000	16,958	28,042
	<u>1,200,397</u>	<u>1,200,397</u>	<u>1,155,872</u>	<u>44,525</u>
Emergency Management:				
Salaries and wages	26,678	26,678	21,803	4,875
Employee benefits	7,829	8,829	7,520	1,309
Services and supplies	66,178	66,178	26,815	39,363
Capital outlay	-	-	-	-
	<u>100,685</u>	<u>101,685</u>	<u>56,138</u>	<u>45,547</u>
Community Development				
Salaries and wages	534,103	534,103	420,781	113,322
Employee benefits	303,232	303,232	208,035	95,197
Services and supplies	131,129	131,129	81,360	49,769
Capital outlay	-	-	-	-
	<u>968,464</u>	<u>968,464</u>	<u>710,176</u>	<u>258,288</u>
Total Public Safety	<u>6,944,571</u>	<u>6,955,571</u>	<u>5,973,388</u>	<u>982,183</u>
Health and Human Service				
Salaries and wages	7,229	7,229	3,191	4,038
Employee benefits	3,385	3,385	1,076	2,309
Services and supplies	145,000	145,000	101,937	43,063
Total Health and Human Services	<u>155,614</u>	<u>155,614</u>	<u>106,204</u>	<u>49,410</u>
Culture and Recreation:				
Swimming Pools and Parks				
Salaries and wages	75,530	75,530	67,118	8,412
Employee benefits	20,419	20,419	17,484	2,935
Services and supplies	64,636	64,636	41,906	22,730
Capital outlay	-	-	1,743	(1,743)
Total Culture and Recreation	<u>160,585</u>	<u>160,585</u>	<u>128,251</u>	<u>32,334</u>

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

DRAFT

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
Community Support				
Salaries and wages	194,110	194,110	158,783	35,327
Employee benefits	78,016	78,016	63,238	14,778
Services and supplies	<u>1,053,644</u>	<u>1,053,644</u>	<u>1,028,300</u>	<u>25,344</u>
Total Community Support	<u>1,325,770</u>	<u>1,325,770</u>	<u>1,250,321</u>	<u>75,449</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>16,369,866</u>	<u>16,584,333</u>	<u>13,802,032</u>	<u>2,782,301</u>
Excess (Deficiency) of Revenue over Expenditures	<u>1,902,666</u>	<u>1,688,199</u>	<u>6,288,685</u>	<u>4,600,486</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,130,000)	(1,130,000)	(1,159,000)	(29,000)
Contingency	<u>(491,096)</u>	<u>(214,467)</u>	<u>-</u>	<u>214,467</u>
Total Other Financing Sources (Uses)	<u>(1,621,096)</u>	<u>(1,344,467)</u>	<u>(1,159,000)</u>	<u>185,467</u>
Net Change in Fund Balance	281,570	343,732	5,129,685	4,785,953
Fund Balance, July 1	<u>12,256,670</u>	<u>12,256,670</u>	<u>17,774,361</u>	<u>5,517,691</u>
Fund Balance, June 30	<u>\$ 12,538,240</u>	<u>\$ 12,600,402</u>	<u>\$ 22,904,046</u>	<u>\$ 10,303,644</u>

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
ROADS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

DRAFT

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>				
Intergovernmental				
Gasoline tax	\$ 430,706	\$ 430,706	\$ 348,532	\$ (82,174)
Supplemental CCRT	658,086	658,086	514,258	(143,828)
Charges for services				
Import tonnage fees	250,000	250,000	214,837	(35,163)
Excavation	2,200	2,200	3,080	880
Other revenue				
Interest	6,000	6,000	51,923	45,923
Equipment sales	-	-	4,448	4,448
Miscellaneous	-	-	3	3
Total Revenue	<u>1,346,992</u>	<u>1,346,992</u>	<u>1,137,081</u>	<u>(209,911)</u>
<u>EXPENDITURES</u>				
Highways and Streets				
Salaries and wages	339,359	342,359	343,811	(1,452)
Employee benefits	198,143	195,143	189,898	5,245
Services and supplies	271,418	271,418	186,452	84,966
Capital outlay	1,330,500	1,330,500	945,671	384,829
Total Expenditures	<u>2,139,420</u>	<u>2,139,420</u>	<u>1,665,832</u>	<u>473,588</u>
Excess (Deficiency) of Revenues over Expenditures	(792,428)	(792,428)	(528,751)	263,677
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>
Fund Balance, July 1	<u>616,820</u>	<u>616,820</u>	<u>920,634</u>	<u>303,814</u>
Fund Balance, June 30	<u>\$ 224,392</u>	<u>\$ 224,392</u>	<u>\$ 791,883</u>	<u>\$ 567,491</u>

The notes to the financial statements are an integral part of this statement

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, 2021

DRAFT

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>				
Taxes				
Property	\$ 3,200,278	\$ 3,517,298	\$ 4,164,461	\$ 647,163
Intergovernmental revenues				
Supplemental CCRT	1,766,442	1,766,442	1,380,378	(386,064)
Charges for services				
Fire/ambulance fees	308,000	308,000	406,279	98,279
Transport/accident recovery	125,000	125,000	332,769	207,769
Other fees-Tesla	145,000	145,000	116,756	(28,244)
Special events	-	-	-	-
Other revenue				
Interest income	5,200	5,200	77,240	72,040
Miscellaneous - other	-	-	224,781	224,781
Total Revenues	<u>5,549,920</u>	<u>5,866,940</u>	<u>6,702,664</u>	<u>835,724</u>
<u>EXPENDITURES</u>				
Public Safety				
Salaries and wages	3,516,491	3,886,499	3,826,620	59,879
Employee benefits	1,852,446	1,982,446	1,821,235	161,211
Services and supplies	730,675	730,675	595,128	135,547
Capital outlay	-	-	-	-
Contingency	-	-	-	-
Total Expenditures	<u>6,099,612</u>	<u>6,599,620</u>	<u>6,242,983</u>	<u>356,637</u>
Excess (Deficiency) of Revenue over Expenditures	(549,692)	(732,680)	459,681	1,192,361
<u>OTHER FINANCING SOURCES (USES)</u>				
Contingency	-	-	-	-
Transfers	(317,628)	(134,640)	(134,640)	-
Total Other Financing Sources (Uses)	<u>(317,628)</u>	<u>(134,640)</u>	<u>(134,640)</u>	<u>-</u>
Excess (Deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures	(867,320)	(867,320)	325,041	1,192,361
Fund Balance, July 1	<u>977,687</u>	<u>977,687</u>	<u>1,799,631</u>	<u>821,944</u>
Fund Balance, June 30	<u>\$ 110,367</u>	<u>\$ 110,367</u>	<u>\$ 2,124,672</u>	<u>\$ 2,014,305</u>

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
 TRI PAYBACK FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2021

DRAFT

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUES</u>			
Intergovernmental			
474 Fire District	\$ 142,000	\$ -	\$ 142,000
<u>EXPENDITURES</u>			
General Government			
Tri Payback	2,500,000	2,500,000	-
Excess (Deficiency) of Revenue over Expenditures	(2,358,000)	(2,500,000)	142,000
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	613,000	755,000	(142,000)
Excess (Deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures	(1,745,000)	(1,745,000)	-
Fund Balance, July 1	1,849,263	4,154,354	2,305,091
Fund Balance, June 30	\$ 104,263	\$ 2,409,354	\$ 2,305,091

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
USDA BOND FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

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	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUES</u>			
Intergovernmental			
Grants	\$ -	\$ -	\$ -
Bonds	-	-	-
Miscellaneous revenue	-	250,860	250,860
Total revenues	-	250,860	250,860
<u>EXPENDITURES</u>			
Public safety			
Capital outlay	5,217,800	-	5,217,800
Excess (Deficiency) of Revenue over Expenditures	(5,217,800)	250,860	5,468,660
<u>OTHER FINANCING SOURCES (USES)</u>			
Bond proceeds	5,217,800	-	5,217,800
Debt service	(238,421)	(258,777)	20,356
Interest	(199,798)	(214,795)	14,997
Transfer in	438,220	222,722	215,498
Excess (Deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures	1	10	5,433,307
Fund Balance, July 1	29,697	29,707	10
Fund Balance, June 30	\$ 29,698	\$ 29,717	\$ 5,433,317

The notes to the financial statements are an integral part of this statement

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	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
REVENUES				
Licenses and permits				
Licenses - permits	\$ 19,300	\$ 19,300	\$ 43,910	\$ 24,610
Intergovernmental				
Grant revenue	-	-	55,250	55,250
State licenses	2,000	2,000	2,234	234
Room tax	230,000	230,000	341,903	111,903
Tourism tax	475,000	475,000	470,672	(4,328)
Charges for services				
Special events	334,500	334,500	132,826	(201,674)
CAP service charge (net)	135,000	135,000	123,142	(11,858)
Miscellaneous				
Interest	1,500	1,500	1,062	(438)
Contributions	3,500	3,500	6,519	3,019
Miscellaneous	69,200	69,200	103,429	34,229
Total Revenues	1,270,000	1,270,000	1,280,947	10,947
EXPENDITURES				
General government				
Salaries and wages	299,196	299,196	297,112	2,084
Benefits	119,465	131,465	132,881	(1,416)
Services and supplies	946,824	934,824	733,080	201,744
Capital outlay	10,000	10,000	-	10,000
Total Expenditures	1,375,485	1,375,485	1,163,073	212,412
Excess (Deficiency) of Revenues over Expenditures	(105,485)	(105,485)	117,874	223,359
Fund Balance, July 1	477,181	477,181	884,726	407,545
Fund Balance, June 30	\$ 371,696	\$ 371,696	\$ 1,002,600	\$ 630,904

The notes to the financial statements are an integral part of this statement.

STOREY COUNTY, NEVADA
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 JUNE 30, 2021

DRAFT

	BUSINESS-TYPE ENTERPRISE FUNDS		
	WATER SYSTEM	VIRGINIA DIVIDE SEWER	TOTAL
<u>ASSETS</u>			
Current Assets			
Cash	\$ 1,418,308	\$ 213,338	\$ 1,631,646
Accounts receivable (net allowance)	59,565	39,195	98,760
Total Current Assets	<u>1,477,873</u>	<u>252,533</u>	<u>1,730,406</u>
Noncurrent Assets			
Capital assets - net of accumulated depreciation	<u>8,166,788</u>	<u>18,916,405</u>	<u>27,083,193</u>
Total Assets	<u>\$ 9,644,661</u>	<u>\$ 19,168,938</u>	<u>\$ 28,813,599</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows-pension	<u>\$ 73,288</u>	<u>\$ 41,225</u>	<u>\$ 114,513</u>
<u>LIABILITIES</u>			
Current Liabilities			
Accounts payable	\$ 25,590	\$ 4,717	\$ 30,307
Refundable deposits	23,645	-	23,645
Due to general fund	-	-	-
Bonds payable - current portion	-	-	-
Accrued expenses	<u>20,422</u>	<u>12,617</u>	<u>33,039</u>
Total Current Liabilities	<u>69,657</u>	<u>17,334</u>	<u>86,991</u>
Long Term Liabilities			
Bonds payable - net of current portion	3,118,716	6,678,843	9,797,559
Net pension liability	<u>362,451</u>	<u>203,906</u>	<u>566,357</u>
Total Long Term Liabilities	<u>3,481,167</u>	<u>6,882,749</u>	<u>10,363,916</u>
Total Liabilities	<u>3,550,824</u>	<u>6,900,083</u>	<u>10,450,907</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred inflows-pension	<u>\$ 69,164</u>	<u>\$ 38,904</u>	<u>\$ 108,068</u>
<u>NET POSITION</u>			
Restricted reserve	139,365	119,669	259,034
Reserved - short lived assets replacement	-	56,271	56,271
Invested in capital assets - net of related debt	5,048,072	12,237,562	17,285,634
Unassigned	<u>910,524</u>	<u>(142,326)</u>	<u>768,198</u>
Total Net Position	<u>\$ 6,097,961</u>	<u>\$ 12,271,176</u>	<u>\$ 18,369,137</u>

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 2021

DRAFT

	BUSINESS-TYPE ENTERPRISE FUNDS		
	WATER SYSTEM	VIRGINIA DIVIDE SEWER	TOTAL
<u>OPERATING REVENUES</u>			
Charges for services	\$ 596,107	\$ 444,677	\$ 1,040,784
<u>OPERATING EXPENSES</u>			
Salaries and wages	183,593	99,472	283,065
Benefits	84,962	45,731	130,693
Services and supplies	254,534	77,125	331,659
Capital outlay	10,790	3,680	14,470
Depreciation	96,090	478,649	574,739
Total Operating Expense	629,969	704,657	1,334,626
Operating Income (Loss)	(33,862)	(259,980)	(293,842)
<u>NONOPERATING REVENUES (EXPENSES)</u>			
Rent and miscellaneous	13,800	-	13,800
Interest income	124,375	16,648	141,023
Interest expense	-	(121,501)	(121,501)
Miscellaneous	464	-	464
Transfers from capital projects funds	-	-	-
Grants and capital contributions	395,451	611,331	1,006,782
Total Nonoperating Revenues (Expenses)	534,090	506,478	1,040,568
Change in net position	500,228	246,498	746,726
Net Position, July 1	5,597,733	12,024,678	17,622,411
Net Position, June 30	\$ 6,097,961	\$ 12,271,176	\$ 18,369,137

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED JUNE 30, 2021

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	BUSINESS-TYPE ENTERPRISE FUNDS		
	WATER SYSTEM	VIRGINIA DIVIDE SEWER	TOTAL
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Cash Inflows			
Sales of water/sewer fees	\$ 600,584	\$ 442,544	\$ 1,043,128
Miscellaneous income	464	-	464
Cash Outflows			
Salaries and wages	(182,686)	(95,939)	(278,625)
Benefits	(85,053)	(46,091)	(131,144)
Services and supplies	(254,258)	(103,674)	(357,932)
Net Cash Provided (Used) by Operating Activities	79,051	196,840	275,891
<u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u>			
Cash Inflows			
Rent	13,800	-	13,800
Customer deposits	18,000	-	18,000
Capital outlay	(2,094,046)	(765,159)	(2,859,205)
Net Cash Provided (Used) by Non-Capital Financing Activities	(2,062,246)	(765,159)	(2,827,405)
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Cash Inflows			
Other Revenue	-	-	-
Capital contributions	395,451	611,331	1,006,782
Transfer from funds	-	-	-
Debt service	3,171,001	-	3,171,001
Cash Outflows			
Capital outlay and grant match	(52,285)	-	(187,791)
Debt service	-	(135,506)	(121,501)
Interest expense	-	(121,501)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	3,514,167	354,324	3,868,491
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Cash Inflows			
Interest earnings	124,375	16,648	141,023
Net Increase (Decrease) in Cash	1,655,347	(197,347)	1,458,000
Cash, July 1	1,888,961	146,685	2,035,646
Cash, June 30	\$ 3,544,308	\$ (50,662)	\$ 3,493,646

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
STATEMENT OF NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2021

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ASSETS

Cash and cash equivalents

AGENCY
FUNDS
\$ 670,689

LIABILITIES

Due to other governments

\$ 670,689

Net Assets

\$ -

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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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.

TRI General Improvement District (TRI GID) is a discretely presented component unit. Storey County's Board of Commissioners is also the board for TRI GID, and thus could impose their will on TRI GID. However, the County does not have a financial benefit or burden relationship with TRI GID.

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.

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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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.

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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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, 2021, the County had the following restricted fund balances: a) 474 Fire Protection District Fund - \$142,640; b) Virginia Divide Sewer Improvement District - \$119,669; and c) Water System Fund - \$139,365.

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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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

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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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.

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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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.

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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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, 2021
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, 2021, expenditures exceeded appropriations as follows:

	Expenditures	Appropriations
Drug Court Special Revenue Fund	\$ 670	\$ 620
Federal/State Grant Special Revenue Fund	145,433	145,421
Fire Capital Project Fund	571,613	562,000
Virginia Divide Sewer Improvement District	704,657	275,868

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 \$401,674 restricted and reserved in all funds.

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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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 \$6,777,441 and the bank balance was \$6,905,303. 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, 2021, the County's investments are rated as follows

	Reported <u>Fair Value</u>	Quality <u>Rating</u>
Money Market Mutual Fund	\$ 8,049,231	AAA
Certificates of Deposit	438,281	AA-
Certificates of Deposit	401,392	A+
Certificates of Deposit	487,429	A
Certificates of Deposit	750,228	A-
Certificates of Deposit-fdic guaranteed	13,022,102	Unrated
Us Treasury Securities	2,351,898	AAA
US Agency Bonds	7,283,062	AAA
US Agency Bonds	288,878	A
Corporate Bonds	251,053	AA+
Corporate Bonds	503,533	AA-
Corporate Bonds	249,525	A+
Corporate Bonds	2,849,260	A
Corporate Bonds	1,362,183	A-
Corporate Bonds	499,420	A-1+
Corporate Bonds	351,560	BBB+
State of Nevada Local Investment Pool	2,478,192	Unrated
	<u>\$ 41,617,227</u>	

The County categorizes the fair value measurements of its investments based on the hierarchy established by generally accepts 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

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Cash and investments are categorized by fund type as follows:

Governmental funds	\$ 46,093,100
Proprietary funds	1,631,646
Fiduciary funds	<u>673,355</u>
	<u>\$ 48,398,101</u>

As of June 30, 2021, the County had the following recurring fair value measurements below:

<u>Investment Type</u>	<u>Total</u>	<u>Fair Value Measurements Using</u>	
		<u>Level 1 Inputs</u>	<u>Level 2 Inputs</u>
Money Market Mutual Fund	\$ 8,049,231	\$ 8,049,231	\$ -
Certificates of Deposit	15,099,432	15,099,432	-
Us Treasury Securities	2,351,898	2,351,898	-
US Agency Bonds	7,571,940	7,571,940	-
Corporate Bonds	<u>6,066,534</u>	<u>-</u>	<u>6,066,534</u>
Total investments by fair value level	<u>\$ 39,139,035</u>	<u>\$ 33,072,501</u>	<u>\$ 6,066,534</u>

Investments not required to be measured at fair value

State of Nevada Investment Pool 2,478,192

Total Investments \$ 41,617,227

At year end the County had the following investments and maturities

<u>Investment Type</u>	<u>Total</u>	<u>Investment Maturities in Years</u>		
		<u>Less</u>		
		<u>Than 1</u>	<u>1-5</u>	<u>More than 5 years</u>
Money Market Mutual Fund	\$ 8,049,231	\$ 8,049,231	\$ -	-
Certificates of Deposit	15,099,432	7,629,092	7,470,340	-
Us Treasury Securities	2,351,898	1,020,127	1,331,771	-
US Agency Bonds	7,571,940	-	615,647	6,956,293
Corporate Bonds	6,066,534	1,452,734	4,613,800	-
State of Nevada Investment Pool	<u>2,478,192</u>	<u>2,478,192</u>	<u>-</u>	<u>-</u>
Total Investments	41,617,227	<u>\$ 20,629,376</u>	<u>\$ 14,031,558</u>	<u>\$ 6,956,293</u>
Total cash and cash equivalents	<u>6,780,874</u>			
Total cash, cash equivalents and investments	<u>\$ 48,398,101</u>			

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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	\$ 962,610	\$ -	\$ 295,331	\$ -	\$ -	\$ 32,535	\$ -	\$ 1,290,476
Accounts	<u>580,460</u>	<u>191,385</u>	<u>619,301</u>	<u>-</u>	<u>96,833</u>	<u>193,666</u>	<u>98,760</u>	<u>1,780,405</u>
Gross Receivables	<u>1,543,070</u>	<u>191,385</u>	<u>914,632</u>	<u>-</u>	<u>96,833</u>	<u>226,201</u>	<u>98,760</u>	<u>3,070,881</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:	\$ 125,877
454 Fire District Fund-Delinquent property taxes receivable:	38,809
454 Fire District Fund-Ambulance receivable	256,257
Non-major funds-Delinquent property taxes receivable:	<u>4,274</u>
Total	<u>\$ 425,217</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	50,000
General Fund	Pipers	109,000
Fire District 474	USDA	142,640
Equipment Acquisition	TRI Payback	13,000
USDA	Water	80,082
Fire District 474	Mutual Aid	150,000
Fire District 474	TRI Payback	<u>142,000</u>
		<u>\$ 1,686,722</u>

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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 Tax Commission has certified the combined tax rate for the County on May 25.

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 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.

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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	1,051,640	1,976,014	-	3,027,654
Total Capital Assets not being depreciated	1,937,561	1,976,014	-	3,913,575
Capital Assets being depreciated				
Buildings	12,760,312	67,570	-	12,827,882
Improvements other than buildings	50,551,773	18,415	-	50,570,188
Machinery and equipment	16,829,985	679,941	-	17,509,926
Total Capital Assets being depreciated	80,142,070	765,926	-	80,907,996
Less accumulated depreciation for:				
Buildings	3,468,550	216,938	-	3,685,488
Improvements other than buildings	12,721,743	1,428,474	-	14,150,217
Machinery and equipment	9,673,730	1,080,367	-	10,754,097
Total accumulated depreciation	25,864,023	2,725,779	-	28,589,802
Governmental activities capital assets - net	\$ 56,215,608	\$ 16,161	\$ -	\$ 56,231,769
Business type activities				
Capital Assets not being depreciated				
Construction in progress	\$ 1,790,311	\$ 2,844,745	\$ -	\$ 4,635,056
Capital assets being depreciated				
Water and sewer system	26,578,621	-	-	26,578,621
Machinery and equipment	726,987	-	-	726,987
Total Capital assets being depreciated	27,305,608	-	-	27,305,608
Less accumulated depreciation for:				
Water and sewer systems	3,662,349	558,637	-	4,220,986
Machinery and equipment	620,383	16,102	-	636,485
Total accumulated depreciation	4,282,732	574,739	-	4,857,471
Business type activities capital assets - net	\$ 24,813,187	\$ 2,270,006	\$ -	\$ 27,083,193

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

Governmental activities:	
General government	\$ 1,691,960
Public safety	696,138
Highways and streets, including depreciation of general infrastructure assets	235,690
Judicial	3,249
Community support	74,456
Culture and recreation	24,286
Total depreciation expense - Governmental activities	\$ 2,725,779
Business type activities:	
Water	\$ 96,090
Sewer	478,649
Total depreciation expense - Business type activities	\$ 574,739

X. LONG-TERM OBLIGATIONS

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

	<u>Date Issue</u>	<u>Maturity Date</u>	<u>Original Note/issue</u>	<u>Interest Rate</u>	<u>Balance 6/30/2021</u>
<u>Revenue Bonds</u>					
<u>Governmental</u>					
Virginia City Rail Bond-Series 2010A	12/28/2010	12/1/2027	\$ 890,000	8.000%	\$ 448,000
Virginia City Rail Bond-Series 2010B	12/28/2010	12/1/2027	859,000	5.000%	443,000
Storey County Fire District USDA Loan	1/8/2015	7/8/2034	2,000,000	3.750%	1,485,008
			2,000,000		\$ 2,376,008
<u>Business Type Activities</u>					
Sewer Revenue Bonds	5/20/2015	5/12/2055	3,002,000	2.500%	2,714,903
Sewer Revenue Bonds	12/20/2016	12/20/2056	4,058,000	1.375%	3,704,695
Sewer Revenue Bonds	9/23/2020	9/23/2060	264,000	1.125%	259,244
Water Revenue Bond	9/23/2020	9/23/2060	2,126,000	1.125%	2,094,207
Water Revenue Bond	9/23/2020	9/23/2060	701,001	1.125%	688,202
Water Revenue Bond	9/23/2020	9/23/2060	344,000	1.125%	336,307
			\$ 10,495,001		\$ 9,797,558

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

	Balance 6/30/2021	Additions	Retired	Balance 6/30/2022	Principle Due 21-22
<u>Revenue Bonds</u>					
<u>Governmental</u>					
Virginia City Rail Bond-Series 2010A	\$ 501,000	\$ -	\$ 53,000	\$ 448,000	\$ 56,000
Virginia City Rail Bond-Series 2010B	495,000	-	52,000	443,000	54,000
Storey County Fire District USDA Loan	1,569,960	-	84,952	1,485,008	88,183
	<u>\$ 2,565,960</u>	<u>\$ -</u>	<u>\$ 189,952</u>	<u>\$ 2,376,008</u>	<u>\$ 198,183</u>
<u>Business Type Activities</u>					
Sewer Revenue Bonds	\$ 2,765,228	\$ -	\$ 50,325	\$ 2,714,903	\$ 51,598
Sewer Revenue Bonds	3,785,120	-	80,425	3,704,695	81,538
Sewer Revenue Bonds	-	264,000	4,756	259,244	5,319
Water Revenue Bond	-	2,126,000	31,793	2,094,207	42,744
Water Revenue Bond	-	701,001	12,799	688,202	14,122
Water Revenue Bond	-	344,000	7,693	336,307	6,944
	<u>\$ 6,550,348</u>	<u>\$ 3,435,001</u>	<u>\$ 187,791</u>	<u>\$ 9,797,558</u>	<u>\$ 202,265</u>
<u>Long-Term Liabilities</u>					
Compensated Absences	\$ 779,093	\$ -	\$ 12,450	\$ 766,643	\$ -
TRI-Construction repayment	40,842,347	-	2,500,000	38,342,347	-
	<u>\$ 41,621,440</u>	<u>\$ -</u>	<u>\$ 2,512,450</u>	<u>\$ 39,108,990</u>	<u>\$ -</u>

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

Year Ended June 30	<u>Governmental Activities</u>		<u>Business Type Activities</u>	
	Principal	Interest	Principal	Interest
2022	\$ 198,183	\$ 108,857	\$ 202,265	\$ 155,362
2023	206,536	98,169	205,479	152,147
2024	216,018	87,003	208,343	149,283
2025	225,631	75,314	212,074	145,552
2026	235,382	63,098	215,465	142,161
2027-2031	858,362	158,583	1,129,968	658,162
2032-2036	435,896	29,224	1,224,132	563,999
2037-2041	-	-	1,327,873	460,257
2041-2045	-	-	1,441,215	346,916
2046-2050	-	-	1,565,550	222,581
2051-2055	-	-	1,568,745	90,594
2056-2060	-	-	496,449	10,349
Total	<u>\$ 2,376,008</u>	<u>\$ 620,248</u>	<u>\$ 9,797,558</u>	<u>\$ 3,097,363</u>

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X1. SEGMENT INFORMATION – PROPRIETARY FUNDS

Summary information for the Proprietary funds is presented below:

	Water Fund	Virginia Divide Sewer Fund
CONDENSED STATEMENT OF NET ASSETS		
ASSETS		
Current assets	\$ 1,477,873	\$ 252,533
Capital assets (net accumulated depreciation)	8,166,788	18,916,405
Total Assets	<u>9,644,661</u>	<u>19,168,938</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows-pension	<u>73,288</u>	<u>41,225</u>
LIABILITIES		
Current liabilities	69,657	17,334
Non-current liabilities	3,481,167	6,882,749
Total Liabilities	<u>3,550,824</u>	<u>6,900,083</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows-pension	<u>69,164</u>	<u>38,904</u>
NET POSITION		
Restricted reserve	139,365	119,669
Reserved - Short lived asset replacement	-	56,271
Invested in capital assets - net of related debt	5,048,072	12,237,562
Unrestricted	910,524	(142,326)
Total Net Position	<u>\$ 6,097,961</u>	<u>\$ 12,271,176</u>
CONDENSED STATEMENT OF REVENUES AND EXPENSES		
Operating revenue	\$ 596,107	\$ 444,677
Depreciation	(96,090)	(478,649)
Other operating expenses	(533,879)	(226,008)
Operating income (loss)	<u>(33,862)</u>	<u>(259,980)</u>
Non-operating revenues (expenses)		
Rent and miscellaneous	13,800	-
Interest income	124,375	16,648
Interest expense	-	(121,501)
Miscellaneous	464	-
Transfers from capital projects funds	62,806	210,097
Grants and capital contributions	395,451	611,331
Change in net assets	<u>\$ 563,034</u>	<u>\$ 456,595</u>
CONDENSED STATEMENTS OF CASH FLOWS		
Net cash provided (used) by		
Operating activities	\$ 79,051	\$ 196,840
Non-capital financing activities	(2,062,246)	(765,159)
Capital and related financing activities	3,514,167	354,324
Investing Activities	<u>124,375</u>	<u>16,648</u>
Net increase (decrease) in cash	1,655,347	(197,347)
Cash - beginning	<u>1,888,961</u>	<u>146,685</u>
Cash - ending	<u>\$ 3,544,308</u>	<u>\$ (50,662)</u>

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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.

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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 \$1,696,329 for the year ended June 30, 2021

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

At June 30, 2021, the County reported a liability of \$21,288,635 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020. At June 30, 2019, the County's proportion share was .15285% in year 2019, while year 2019 was .15138%.

For the year ended June 30, 2021, the County recognized pension expense of \$2,298,274. At June 30, 2021, 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	\$ 661,423	\$ 274,888
Changes in assumptions or other inputs	597,975	-
Net difference between projected and actual earnings on pension plan investments	-	804,194
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	2,083,575	1,152,731
County contributions subsequent to the measurement date	1,696,329	-
	\$ 5,039,302	\$ 2,231,813

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

2022	\$ 107,203
2023	389,774
2024	179,779
2025	135,724
2026	261,785
2027	36,895
	\$ 1,111,160

In addition, \$1,696,329 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, 2021.

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, 2020, 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, 2020, 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, 2020, PERS' long-term inflation assumption was 2.75%.

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Discount Rate : The discount rate used to measure the total pension liability was 7.50% as of June 30, 2020. 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>
\$ 33,203,337	\$ 21,288,635	\$ 11,383,962

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 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

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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Storey County's total OPEB liability of \$27,728,102 was measured as of June 30, 2021, 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	2.50%
Salary Increases	3.00%
Discount rate	2.21%

The discount rate was based on the applicable municipal bond index

Mortality rates were based on MacLeod Watts Scale 2020

Changes in Total OPEB Liability

	PEBP	County	Total
Balance 6/30/20	\$ 465,456	\$ 19,583,662	\$ 20,049,118
Changes for the year			
Service Cost	-	2,098,098	\$ 2,098,098
Interest	15,872	756,140	\$ 772,012
Changes of benefit terms	-	-	\$ -
Differences between expected and actual experience	-	-	-
Changes in assumptions or other inputs	47,634	5,066,430	\$ 5,114,064
Benefit Payments	(26,548)	(278,642)	\$ (305,190)
Net changes	\$ 36,958	\$ 7,642,026	\$ 7,678,984
Balance 6/30/21	<u>\$ 502,414</u>	<u>\$ 27,225,688</u>	<u>\$ 27,728,102</u>

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 2.21%, 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 (1.21%) or 1 percentage point higher (3.21%) than the current rate:

	1% Decrease (1.21%)	Discount Rate (2.21%)	1% Increase (3.21%)
Net OPEB liability	\$ 34,311,297	\$ 27,728,102	\$ 22,717,532

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	\$ 21,909,140	\$ 27,728,102	\$ 35,707,081

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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For the year ended June 30, 2020, the County recognized OPEB expense of \$2,761,758. At June 30, 2021 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	\$ 8,401,874	\$ 2,317,500
Difference between expected and actual experience	-	6,021,613
Deferred contributions	<u>290,444</u>	<u>-</u>
Total	<u>\$ 8,692,318</u>	<u>\$ 8,339,113</u>

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

2022	\$ (155,986)
2023	(155,986)
2024	(155,986)
2025	(155,986)
2026	(155,986)
Thereafter	<u>842,691</u>
	<u>\$ 62,761</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, 2021 the County paid the RAD Strategies \$97,032.

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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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 \$2,500,000 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.

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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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.

XVII. GRANTS

The County received several grants during the year from both the federal government and the state of Nevada. The grants included the following:

The County received a grant from the Federal Government related to the cares act. The grant was awarded to the County to help pay costs related to the Covid virus. The grant was used to reimburse the County for \$752,946 for costs directly related to the County's covid response.

The County received a grant from the USDA related to the 5 mile water line and Hillside tank replacements. The grant was for guaranteed loans of \$2,260,000, \$701,000 and \$344,000. The grants also included a cash grant of \$737,000.

The County received a grant from the USDA related to the Gold Hill sewer treatment plant. The grant awarded the County a guaranteed loan of \$705,000 and a cash grant of \$264,000

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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XVIII. DEFERRED INFLOW OF RESOURCES

The following schedule summarizes deferred revenues at June 30, 2021:

General Fund:	
Ad Valorem taxes receivable	\$ 125,877
474 Fire Protection Fund:	
Ad Valorem taxes receivable	\$ 38,809
Ambulance receivable	\$ 256,257
Equipment Acquisition Fund:	
Ad Valorem taxes receivable	\$ 3,562
Indigent Medical Fund:	
Ad Valorem taxes receivable	\$ 712

XIX. ACCOUNTING CHANGES

Corrections of Errors

In fiscal year 2021, it was determined that Storey County was entitled to the quarter cent rail tax. In the past this amount was held in trust for the state of Nevada. After research Storey County has determined they are entitled to the revenue. The County recognized \$1,532,654 in revenue from July 2014 to June 2020. The opening fund balance has been adjusted.

	Governmental Activities	Business Activities	Virginia City Rail Project
Fund balance at June 30, 2020	\$ 9,239,080	\$ 17,501,250	\$ 386,303
Interest adjustment(see below)	(121,161)	121,161	-
Adjustment for quarter cent rail tax	1,532,654	-	1,532,654
Fund balance at June 30, 2020, as restated	\$ 10,650,573	\$ 17,622,411	\$ 1,918,957

In fiscal year 2020, interest was not properly allocated between the funds according to the cash policy. Once the error was realized an adjustment was made to beginning funds balances of the impacted funds. Below we show the adjustment to the funds balances

	Fund Balance as previously reported, June 30, 2020	Adjustment	Fund Balance at June 30, 2020, restated
General Fund	18,060,003.00	(285,642.00)	17,774,361.00
Water System	5,552,040.00	45,693.00	5,597,733.00
Virginia Divide Sewer	11,949,210.00	75,468.00	12,024,678.00
Roads Fund	873,468.00	47,166.00	920,634.00
Equipment Acquisition	2,847,680.00	21,506.00	2,869,186.00
Technology	222,293.00	2,000.00	224,293.00
Virginia City Tourism Commission	876,961.00	7,765.00	884,726.00
Park Tax	83,926.00	778.00	84,704.00
Fire District 474	1,714,365.00	85,266.00	1,799,631.00

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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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>
\$881,967,494	100%	\$881,967,494

REAL PROPERTY TAX

<u>ASSESSED VALUE</u>	<u>ABATEMENT</u>	<u>TOTAL ABATEMENT</u>
\$179,752,551	100%	\$179,752,551

PLAN REVIEW AND PERMIT FEES

<u>FEES CHARGED</u>	<u>AMOUNT PAID</u>	<u>TOTAL ABATEMENT</u>
\$333,278	\$0	\$333,278

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>
\$23,616,483	100%	\$23,616,483

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>
\$9,617,381	61%	\$5,840,698

REAL PROPERTY TAX

<u>ASSESSED VALUE</u>	<u>ABATEMENT</u>	<u>TOTAL ABATEMENT</u>
\$403,391	50%	\$201,698

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>
\$285,592	24%	\$67,672

STOREY COUNTY, NEVADA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	SPECIAL REVENUE						
	EQUIPMENT ACQUISITION	JUSTICE COURT	DRUG COURT	INDIGENT MEDICAL	PARK TAX	MUTUAL AID	EMERGENCY MITIGATION
ASSETS							
Cash	\$ 3,131,096	\$ 183,446	\$ 80	\$ 535,783	\$ 88,525	\$ 1,572,913	\$ 38,477
Property taxes receivable	27,113	-	-	5,422	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Total Assets	\$ 3,158,209	\$ 183,446	\$ 80	\$ 541,205	\$ 88,525	\$ 1,572,913	\$ 38,477
LIABILITIES							
Accounts payable	\$ -	\$ 156,967	\$ 50	\$ 21,867	\$ -	\$ 24,541	\$ 4,934
Unearned revenue	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ 156,967	\$ 50	\$ 21,867	\$ -	\$ 24,541	\$ 4,934
DEFERRED INFLOWS OF RESOURCES							
Unavailable resources property taxes	\$ 3,562	-	-	\$ 712	\$ -	\$ -	\$ -
FUND BALANCE							
Nonspendable	-	-	-	-	-	-	-
Unassigned	3,154,647	26,479	30	518,626	88,525	1,548,372	33,543
Total Fund Balance	3,154,647	26,479	30	518,626	88,525	1,548,372	33,543
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 3,158,209	\$ 183,446	\$ 80	\$ 541,205	\$ 88,525	\$ 1,572,913	\$ 38,477

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The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

		SPECIAL REVENUE					GENERIC	
		INDIGENT ACCIDENT	TECHNOLOGY	FEDERAL AND STATE GRANTS	FIRE EMERGENCY	STABILIZATION FUND	MARKER TESTING FUND	PIPER'S OPERA HOUSE
<u>ASSETS</u>								
Cash	\$	67,915	\$ 300,488	\$ 106,062	207,141	\$ 1,000,000	\$ 71,928	\$ 112,635
Property taxes receivable		-	-	-	-	-	-	-
Accounts receivable		-	-	-	-	-	-	-
Prepaid expenses		-	-	-	-	-	-	-
Total Assets	\$	67,915	\$ 300,488	\$ 106,062	\$ 207,141	\$ 1,000,000	\$ 71,928	\$ 112,635
<u>LIABILITIES</u>								
Accounts payable	\$	-	\$ 4,531	\$ 1,330	-	-	\$ 476	7,942
Unearned revenue		-	-	-	-	-	-	17,977
Total Liabilities		-	4,531	1,330	-	-	476	25,919
<u>DEFERRED INFLOWS OF RESOURCES</u>								
Unavailable resources property taxes	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FUND BALANCE</u>								
Nonspendable		67,915	295,957	104,732	207,141	1,000,000	71,452	86,716
Unassigned								
Total Fund Balance		67,915	295,957	104,732	207,141	1,000,000	71,452	86,716
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$	67,915	\$ 300,488	\$ 106,062	\$ 207,141	\$ 1,000,000	\$ 71,928	\$ 112,635

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STOREY COUNTY, NEVADA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

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	CAPITAL PROJECTS				
	CAPITAL PROJECTS	INFRASTRUCTURE FUND	VIRGINIA CITY RAIL PROJECT	FIRE CAP PROJECTS	TOTAL
<u>ASSETS</u>					
Cash	\$ 2,197,200	\$ 2,308,838	\$ 2,096,325	\$ 336,917	\$ 14,355,769
Property taxes receivable	-	-	-	-	32,535
Accounts receivable	-	96,833	96,833	-	193,666
Prepaid expenses	-	-	-	-	-
Total Assets	\$ 2,197,200	\$ 2,405,671	\$ 2,193,158	\$ 336,917	\$ 14,581,970
<u>LIABILITIES</u>					
Accounts payable	\$ 747,851	\$ 140,801	-	-	\$ 1,111,290
Unearned revenue	-	-	-	-	17,977
Total Liabilities	\$ 747,851	\$ 140,801	\$ -	\$ -	\$ 1,129,267
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable resources property taxes	\$ -	\$ -	\$ -	\$ -	\$ 4,274
<u>FUND BALANCE</u>					
Nonspendable	-	-	-	-	-
Unassigned	1,449,349	2,264,870	2,193,158	336,917	13,448,429
Total Fund Balance	1,449,349	2,264,870	2,193,158	336,917	13,448,429
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 2,197,200	\$ 2,405,671	\$ 2,193,158	\$ 336,917	\$ 14,581,970

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	SPECIAL REVENUE							GENERIC		
	INDIGENT ACCIDENT	TECHNOLOGY	FEDERAL AND STATE GRANTS	FIRE EMERGENCY	STABILIZATION FUND	MARKER TESTING FUND	PIPER'S OPERA HOUSE			
<u>REVENUE</u>										
Taxes	\$ 109,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Intergovernmental	-	-	130,540	-	-	-	-			
Charges for services	-	130,154	-	-	-	-	-			
Fine and forfeitures	-	-	-	-	-	-	-			
Other revenues	-	630	-	-	-	13,420	-			
Total Revenues	109,843	130,784	130,540	-	-	13,420	-			
<u>EXPENDITURES</u>										
Current										
General government	-	59,120	-	-	-	-	-			
Public safety	-	-	145,433	-	-	-	-			
Judicial	-	-	-	-	-	-	-			
Culture and recreation	-	-	-	-	-	5,023	-			
Welfare	64,344	-	-	-	-	-	-			
Intergovernmental	-	-	-	-	-	-	-			
Total Expenditures	64,344	59,120	145,433	-	-	5,023	-			
Excess (deficiency) of revenues over expenditures	45,499	71,664	(14,893)	-	-	8,397	-			
<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	45,499	71,664	(14,893)	-	-	8,397	-			
Fund Balance, July 1	22,416	224,293	119,625	207,141	1,000,000	63,055	-			
Fund Balance, June 30	\$ 67,915	\$ 295,957	\$ 104,732	\$ 207,141	\$ 1,000,000	\$ 71,452	\$ -			

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STOREY COUNTY, NEVADA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	CAPITAL PROJECTS				
	CAPITAL PROJECTS	INFRASTRUCTURE FUND	VIRGINIA CITY RAIL PROJECT	FIRE CAP PROJECTS	TOTAL
REVENUE					
Taxes	\$ -	\$ -	\$ 690,611	\$ -	\$ 1,255,150
Intergovernmental	-	470,672	-	-	620,293
Charges for services	-	-	-	-	235,826
Fine and forfeitures	-	-	-	-	79,171
Other revenues	70,299	-	-	340,000	2,065,158
Total Revenues	70,299	470,672	690,611	340,000	4,255,598

EXPENDITURES					
Current					
General government	1,983,171	868,806	-	-	3,260,153
Public safety	-	-	-	571,613	1,955,023
Judicial	-	-	-	-	126,264
Culture and recreation	-	-	250,000	-	250,000
Welfare	-	-	-	-	153,309
Intergovernmental	-	-	-	-	-
Total Expenditures	1,983,171	868,806	250,000	571,613	5,744,749

Excess (deficiency) of revenues over expenditures (1,912,872) 440,611 (231,613) (1,489,151)

OTHER FINANCIAL SOURCES (USES)					
Transfers	-	-	-	-	(4,000)
Transfers to proprietary funds	-	-	-	-	-
Debt service	-	-	(166,410)	-	(166,410)
Bond proceeds	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(166,410)	-	(170,410)

Excess (deficiency) of revenue and other financing Sources (Uses) over Expenditures (1,912,872) (398,134) 274,201 (231,613) (1,659,561)

Fund Balance, July 1 3,362,221 2,663,004 1,918,957 568,530 15,107,990

Fund Balance, June 30 \$ 1,449,349 \$ 2,264,870 \$ 2,193,158 \$ 336,917 \$ 13,448,429

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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, 2021

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<u>REVENUE</u>	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
Taxes			
Property taxes	\$ 311,279	\$ 375,896	\$ 64,617
Other revenues			
Equipment sales		40,207	
Insurance claims		27,575	
Interest	6,000	8,417	2,417
Total Revenues	<u>317,279</u>	<u>452,095</u>	<u>67,034</u>
 <u>EXPENDITURES</u>			
General government			
Capital outlay	<u>156,630</u>	<u>153,634</u>	<u>2,996</u>
Total Expenditures	<u>156,630</u>	<u>153,634</u>	<u>2,996</u>
 Excess (Deficiency) of Revenues over Expenditures	 <u>160,649</u>	 <u>298,461</u>	 <u>137,812</u>
 <u>OTHER FINANCING SOURCES (USES)</u>			
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>147,649</u>	 <u>285,461</u>	 <u>137,812</u>
 Fund Balance, July 1	 <u>2,615,579</u>	 <u>2,869,186</u>	 <u>253,607</u>
 Fund Balance, June 30	 <u>\$ 2,763,228</u>	 <u>\$ 3,154,647</u>	 <u>\$ 391,419</u>

The notes to the financial statements are an integral part of this statement

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, 2021

DRAFT

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>				
Fines				
Justice court fines	\$ 33,000	\$ 53,000	\$ 65,081	\$ 12,081
<u>EXPENDITURES</u>				
Judicial				
Services and supplies	-	6,000	120,571	(114,571)
Capital outlay	95,000	115,000	-	115,000
Total Expenditures	95,000	121,000	120,571	429
Excess (Deficiency) of Revenues over Expenditures	(62,000)	(68,000)	(55,490)	12,510
Fund Balance, July 1	105,181	105,181	81,969	(23,212)
Fund Balance, June 30	\$ 43,181	\$ 37,181	\$ 26,479	\$ (10,702)

The notes to the financial statements are an integral part of this statement

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, 2021

DRAFT

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>				
Fines and forfeits				
Drug court fees	\$ 400	\$ 620	\$ 670	\$ 50
<u>EXPENDITURES</u>				
Judicial				
Services and supplies	400	620	670	(50)
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
Fund Balance, July 1	20	20	30	10
Fund Balance, June 30	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ 30</u>	<u>\$ 10</u>

The notes to the financial statements are an integral part of this statement

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, 2021

DRAFT

<u>REVENUE</u>	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
Taxes			
Property taxes	\$ 61,508	\$ 78,800	\$ 17,292
 <u>EXPENDITURES</u>			
Welfare			
Services and supplies	<u>200,000</u>	<u>88,965</u>	<u>111,035</u>
 Excess (Deficiency) of Revenues over Expenditures	<u>(138,492)</u>	<u>(10,165)</u>	<u>128,327</u>
 Fund Balance, July 1	<u>353,465</u>	<u>528,791</u>	<u>175,326</u>
 Fund Balance, June 30	<u>\$ 214,973</u>	<u>\$ 518,626</u>	<u>\$ 303,653</u>

The notes to the financial statements are an integral part of this statement

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, 2021

DRAFT

<u>REVENUE</u>	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
Charges for services			
Park fees	\$ 2,500	\$ 3,750	\$ 1,250
Other revenues			
Interest	-	71	71
Total Revenues	<u>2,500</u>	<u>3,821</u>	<u>1,321</u>
 <u>EXPENDITURES</u>			
Culture and recreation			
Services and supplies	<u>116,000</u>	-	<u>116,000</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(113,500)</u>	<u>3,821</u>	<u>117,321</u>
 Fund Balance, July 1	 <u>138,855</u>	 <u>84,704</u>	 <u>(54,151)</u>
Fund Balance, June 30	<u>\$ 25,355</u>	<u>\$ 88,525</u>	<u>\$ 63,170</u>

The notes to the financial statements are an integral part of this statement

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, 2021

DRAFT

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>				
Other revenues				
Fire suppression	\$ 300,000	\$ 600,000	\$ 782,134	\$ 182,134
Total Revenues	<u>300,000</u>	<u>600,000</u>	<u>782,134</u>	<u>182,134</u>
<u>EXPENDITURES</u>				
Public safety				
Salaries and wages	206,500	406,500	307,998	98,502
Benefits	12,500	62,500	45,865	16,635
Services and supplies	54,500	104,500	59,138	45,362
Capital outlay	26,500	26,500	-	26,500
Total Expenditures	<u>300,000</u>	<u>600,000</u>	<u>413,001</u>	<u>186,999</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>369,133</u>	<u>369,133</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	<u>(150,000)</u>	<u>(150,000)</u>	<u>219,133</u>	<u>369,133</u>
Fund Balance, July 1	<u>1,277,359</u>	<u>1,277,359</u>	<u>1,329,239</u>	<u>51,880</u>
Fund Balance, June 30	<u>\$ 1,127,359</u>	<u>\$ 1,127,359</u>	<u>\$ 1,548,372</u>	<u>\$ 421,013</u>

The notes to the financial statements are an integral part of this statement

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, 2021

DRAFT

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>				
Grants	\$ -	\$ 777,300	\$ 777,325	\$ 25
<u>EXPENDITURES</u>				
Public Safety				
Services and supplies	50,000	827,300	824,976	2,324
Excess (Deficiency) of Revenues over Expenditures	(50,000)	(50,000)	(47,651)	2,349
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	50,000	50,000	50,000	-
Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	-	-	2,349	2,349
Fund Balance, July 1	84,308	84,308	31,194	(53,114)
Fund Balance, June 30	\$ 84,308	\$ 84,308	\$ 33,543	\$ (50,765)

The notes to the financial statements are an integral part of this statement

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, 2021

DRAFT

<u>REVENUE</u>	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
Taxes			
Property taxes	\$ 84,386	\$ 109,843	\$ 25,457
 <u>EXPENDITURES</u>			
Welfare			
Services and supplies	<u>80,000</u>	<u>64,344</u>	<u>15,656</u>
 Excess (Deficiency) of Revenues over Expenditures	<u>4,386</u>	<u>45,499</u>	<u>41,113</u>
 Fund Balance, July 1	<u>14,354</u>	<u>22,416</u>	<u>8,062</u>
 Fund Balance, June 30	<u>\$ 18,740</u>	<u>\$ 67,915</u>	<u>\$ 49,175</u>

The notes to the financial statements are an integral part of this statement

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, 2021

DRAFT

<u>REVENUE</u>	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
Charges for services			
Technology fees	\$ 57,250	\$ 130,154	\$ 72,904
Other revenues			
Interest income	1,800	630	(1,170)
Total Revenues	<u>59,050</u>	<u>130,784</u>	<u>71,734</u>
 <u>EXPENDITURES</u>			
General government			
Services and supplies	<u>85,000</u>	<u>59,120</u>	<u>25,880</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(25,950)</u>	<u>71,664</u>	<u>97,614</u>
 Fund Balance, July 1	 <u>152,489</u>	 <u>224,293</u>	 <u>71,804</u>
Fund Balance, June 30	<u>\$ 126,539</u>	<u>\$ 295,957</u>	<u>\$ 169,418</u>

The notes to the financial statements are an integral part of this statement

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, 2021

DRAFT

<u>REVENUE</u>	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
Intergovernmental				
Federal grants	\$ 75,521	\$ 130,521	\$ 52,170	\$ (78,351)
State grants	-	14,900	78,370	63,470
Total Revenues	<u>75,521</u>	<u>145,421</u>	<u>130,540</u>	<u>(14,881)</u>
 <u>EXPENDITURES</u>				
Culture and recreation				
Services and supplies	-	-	-	-
Public safety				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Services and supplies	75,521	145,421	145,433	(12)
Intergovernmental - State				
Services and supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>75,521</u>	<u>145,421</u>	<u>145,433</u>	<u>(12)</u>
 Excess (Deficiency) of Revenues over Expenditures	 <u>-</u>	 <u>-</u>	 <u>(14,893)</u>	 <u>(14,893)</u>
 Fund Balance, July 1	 <u>110,073</u>	 <u>110,073</u>	 <u>119,625</u>	 <u>9,552</u>
 Fund Balance, June 30	 <u>\$ 110,073</u>	 <u>\$ 110,073</u>	 <u>\$ 104,732</u>	 <u>\$ (5,341)</u>

The notes to the financial statements are an integral part of this statement

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, 2021

DRAFT

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>			
Charges for services	\$ 250,000	\$ -	\$ -
<u>EXPENDITURES</u>			
Public Safety			
Services and supplies	205,000	-	205,000
Excess (Deficiency) of Revenues over Expenditures	45,000	-	(45,000)
Fund Balance, July 1	207,141	207,141	-
Fund Balance, June 30	\$ 252,141	\$ 207,141	\$ (45,000)

The notes to the financial statements are an integral part of this statement

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, 2021

DRAFT

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>			
None	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>			
Capital outlay	400,000	-	400,000
Excess (Deficiency) of Revenues over Expenditures	(400,000)	-	400,000
Fund Balance, July 1	500,000	1,000,000	500,000
Fund Balance, June 30	\$ 100,000	\$ 1,000,000	\$ 900,000

The notes to the financial statements are an integral part of this statement

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, 2021

DRAFT

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>			
Fines and forfeitures	\$ 11,100	\$ 13,420	\$ 2,320
<u>EXPENDITURES</u>			
Judicial			
Services and supplies	8,500	5,023	3,477
Excess (Deficiency) of Revenues over Expenditures	<u>2,600</u>	<u>8,397</u>	<u>5,797</u>
Fund Balance, July 1	<u>58,940</u>	<u>63,055</u>	<u>4,115</u>
Fund Balance, June 30	<u>\$ 61,540</u>	<u>\$ 71,452</u>	<u>\$ 9,912</u>

The notes to the financial statements are an integral part of this statement

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, 2021

DRAFT

<u>REVENUE</u>	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
Intergovernmental			
State grants	\$ 30,000	\$ 19,081	\$ (10,919)
Charges for services			
Cap ticket sales	99,000	101,922	2,922
Other revenues			
Contributions	4,000	-	(4,000)
Rents	25,000	18,500	(6,500)
Merchandise sales	3,100	-	(3,100)
Total Revenues	<u>161,100</u>	<u>139,503</u>	<u>(21,597)</u>
 <u>EXPENDITURES</u>			
General government			
Salaries and wages	103,651	72,391	31,260
Employee benefits	48,210	33,954	14,256
Services and supplies	120,600	89,077	31,523
Capital outlay	-	-	-
Total Expenditures	<u>272,461</u>	<u>195,422</u>	<u>77,039</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(111,361)</u>	<u>(55,919)</u>	<u>55,442</u>
 <u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	109,000	109,000	-
Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	(2,361)	53,081	(55,442)
Fund Balance, July 1	<u>2,834</u>	<u>33,635</u>	<u>30,801</u>
Fund Balance, June 30	<u>\$ 473</u>	<u>\$ 86,716</u>	<u>\$ 86,243</u>

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

DRAFT

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>			
Capital outlay reimbursement	\$ 93,000	\$ 70,299	\$ (22,701)
Other	-	-	-
Total revenue	<u>93,000</u>	<u>70,299</u>	<u>(22,701)</u>
<u>EXPENDITURES</u>			
General Government			
Capital outlay	6,726,988	1,983,171	4,743,817
Debt service	-	-	-
Interest expense	-	-	-
Total Expenditures	<u>6,726,988</u>	<u>1,983,171</u>	<u>4,743,817</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(6,633,988)</u>	<u>(1,912,872)</u>	<u>(4,766,518)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers to proprietary funds	-	-	-
Infrastructure capital projects fund	-	-	-
Roads fund	-	-	-
General government - Other	<u>5,217,800</u>	<u>-</u>	<u>(5,217,800)</u>
Excess (Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	<u>(1,416,188)</u>	<u>(1,912,872)</u>	<u>(496,684)</u>
Fund Balance, July 1	<u>4,852,263</u>	<u>3,362,221</u>	<u>(1,490,042)</u>
Fund Balance, June 30	<u>\$ 3,436,075</u>	<u>\$ 1,449,349</u>	<u>\$ (1,986,726)</u>

The notes to the financial statements are an integral part of this statement

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, 2021

DRAFT

	ORIGINAL AND FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>			
Intergovernmental			
1/4% Optional sales tax	\$ 450,000	\$ 470,672	\$ 20,672
Other revenues			
Interest income	-	-	3,801
Total Revenues	<u>450,000</u>	<u>470,672</u>	<u>88,200</u>
<u>EXPENDITURES</u>			
General government			
Capital outlay	<u>919,200</u>	<u>868,806</u>	<u>50,394</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(469,200)</u>	<u>(398,134)</u>	<u>71,066</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers to Capital projects funds	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures	<u>(469,200)</u>	<u>(398,134)</u>	<u>71,066</u>
Fund Balance, July 1	<u>1,290,434</u>	<u>2,663,004</u>	<u>1,372,570</u>
Fund Balance, June 30	<u>\$ 821,234</u>	<u>\$ 2,264,870</u>	<u>\$ 1,443,636</u>

The notes to the financial statements are an integral part of this statement

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, 2021

DRAFT

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>				
VC rail tax	\$ -	\$ 250,000	\$ 690,611	\$ 440,611
<u>EXPENDITURES</u>				
Culture and Recreation				
Interlock support	-	250,000	250,000	-
Excess (Deficiency) of Revenues over Expenditures	-	-	440,611	440,611
<u>OTHER FINANCING SOURCES (USES)</u>				
Bond proceeds	17,082	17,082	-	17,082
Debt service				
Principal	(105,000)	(105,000)	(105,000)	-
Interest	(61,410)	(61,412)	(61,410)	(2)
Excess (Deficiency) of Revenues and Other Financing				
Sources (Uses) over Expenditures	(149,328)	(149,330)	274,201	457,691
Fund Balance, July 1	394,048	394,048	1,918,957	1,524,909
Fund Balance, June 30	\$ 244,720	\$ 244,718	\$ 2,193,158	\$ 1,948,440

The notes to the financial statements are an integral part of this statement

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, 2021

DRAFT

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>REVENUE</u>				
Federal grants	\$ -	\$ 340,000	\$ 340,000	\$ -
<u>EXPENDITURES</u>				
Capital outlay	222,000	562,000	571,613	(9,613)
Excess (Deficiency) of Revenues over Expenditures	(222,000)	(222,000)	(231,613)	(9,613)
Fund Balance, July 1	597,405	597,405	568,530	(28,875)
Fund Balance, June 30	<u>\$ 375,405</u>	<u>\$ 375,405</u>	<u>\$ 336,917</u>	<u>\$ (38,488)</u>

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
WATER SYSTEM ENTERPRISE FUND
STATEMENT OF REVENUE AND EXPENSE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

DRAFT

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>OPERATING REVENUES</u>				
Sales of water	\$ 539,200	\$ 539,200	\$ 596,107	\$ 56,907
<u>OPERATING EXPENSES</u>				
Salaries and wages	147,629	184,629	183,593	1,036
Benefits	118,838	95,838	84,962	10,876
Services and supplies	356,906	342,906	254,534	88,372
Capital outlay	10,700	10,700	10,790	(90)
Depreciation	110,000	110,000	96,090	13,910
Total operating expenses	744,073	744,073	629,969	114,104
Operating income (loss)	(204,873)	(204,873)	(33,862)	171,011
<u>NON-OPERATING REVENUE (EXPENSES)</u>				
Interest earnings	19,200	19,200	124,375	105,175
Rents	10,000	10,000	13,800	3,800
Interest Expense	(40,374)	(40,374)	-	40,374
Miscellaneous	-	-	464	464
Transfer from capital projects fund	-	-	-	-
Grants and capital contributions	-	-	395,451	395,451
Net Income (loss)	\$ (216,047)	\$ (216,047)	\$ 500,228	\$ 716,275

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
WATER SYSTEM ENTERPRISE FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021

DRAFT

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
Cash In flows				
Sales of water	\$ 491,200	\$ 491,200	\$ 600,584	\$ 109,384
Miscellaneous income	-	-	464	464
Cash Out flows				
Salaries and wages	(147,629)	(100,752)	(182,686)	(81,934)
Benefits	(118,838)	(118,838)	(85,053)	33,785
Services and supplies	(356,906)	(356,906)	(254,258)	102,648
Net Cash Provided by Operating Activities	<u>(132,173)</u>	<u>(85,296)</u>	<u>79,051</u>	<u>164,347</u>
<u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u>				
Cash In flows				
Rent	10,000	10,000	13,800	3,800
Capital outlay	-	-	(2,094,046)	(2,094,046)
Customer deposits	-	-	18,000	18,000
Net Cash Provided by Non Capital Financing Activities	<u>10,000</u>	<u>10,000</u>	<u>(2,062,246)</u>	<u>(2,072,246)</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED ACTIVITIES</u>				
Cash In flows				
Grants	-	-	395,451	395,451
Debt service	-	-	3,171,001	3,171,001
Transfer from funds	-	-	-	-
Cash Out flows				
Capital outlay	(10,700)	(10,700)	(52,285)	(41,585)
Debt service	-	21,000	-	(21,000)
Interfund loan	-	-	(2,126,000)	(2,126,000)
Interest expense	(40,374)	(9,232)	-	9,232
Net Cash (Used) by Capital Related Activities	<u>(51,074)</u>	<u>1,068</u>	<u>1,388,167</u>	<u>3,513,099</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Interest earnings	19,200	-	124,375	124,375
Net Increase (Decrease) in Cash	<u>(154,047)</u>	<u>(74,228)</u>	<u>(470,653)</u>	<u>1,729,575</u>
Cash, July 1	<u>1,987,523</u>	<u>926,994</u>	<u>1,888,961</u>	<u>961,967</u>
Cash, June 30	<u>\$ 1,833,476</u>	<u>\$ 852,766</u>	<u>\$ 1,418,308</u>	<u>\$ 565,542</u>

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
 VIRGINIA DIVIDE SEWER IMPROVEMENT DISTRICT ENTERPRISE FUND
 STATEMENT OF REVENUE AND EXPENSE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2021

DRAFT

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>OPERATING REVENUES</u>				
Sales of water	\$ 386,500	\$ 386,500	\$ 444,677	\$ 58,177
<u>OPERATING EXPENSES</u>				
Salaries and wages	89,715	98,715	99,472	(757)
Benefits	61,497	54,497	45,731	8,766
Services and supplies	112,656	110,656	77,125	33,531
Capital Outlay	12,000	12,000	3,680	8,320
Depreciation	-	-	478,649	(478,649)
Total operating expenses	<u>275,868</u>	<u>275,868</u>	<u>704,657</u>	<u>(428,789)</u>
Operating income (loss)	<u>110,632</u>	<u>110,632</u>	<u>(259,980)</u>	<u>(370,612)</u>
<u>NON-OPERATING REVENUE (EXPENSES)</u>				
Interest income	68,000	68,000	16,648	(51,352)
Interest expense	(122,824)	(122,824)	(121,501)	1,323
Transfer from capital projects	-	-	-	-
Transfer to USDA	-	-	-	-
Grants and contributions	-	-	611,331	611,331
Capital outlay	-	-	-	-
Other income	-	-	-	-
Net Income (loss)	<u>\$ 55,808</u>	<u>\$ 55,808</u>	<u>\$ 246,498</u>	<u>\$ 190,690</u>

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
VIRGINIA DIVIDE SEWER IMPROVEMENT DISTRICT ENTERPRISE FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021

DRAFT

	ORIGINAL BUDGETED AMOUNTS	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS	VARIANCE TO FINAL BUDGET
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
Cash In flows				
Sewer Fees	\$ 386,500	\$ 386,500	\$ 442,544	\$ 56,044
Cash Out flows				
Salaries and wages	(89,715)	(98,715)	(95,939)	2,776
Benefits	(61,497)	(54,497)	(46,091)	8,406
Services and supplies	(112,656)	(110,656)	(103,674)	6,982
Net Cash Provided by Operating Activities	<u>122,632</u>	<u>122,632</u>	<u>196,840</u>	<u>74,208</u>
<u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u>				
Cash Out flows				
Capital outlay	(40,000)	(40,000)	(765,159)	(725,159)
Net Cash (Used) by Non Capital Financing Activities	<u>(40,000)</u>	<u>(40,000)</u>	<u>(765,159)</u>	<u>(725,159)</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED ACTIVITIES</u>				
Cash In flows				
Other income				
Grants	-	-	611,331	611,331
Debt service	-	-	264,000	264,000
Cash Out flows				
Debt service	(132,392)	(132,392)	(135,506)	(3,114)
Interest expense	(122,924)	(122,924)	(121,501)	1,423
Net Cash (Used) by Capital Related Activities	<u>(255,316)</u>	<u>(255,316)</u>	<u>618,324</u>	<u>873,640</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Transfers from general			-	-
Interest earnings	68,000	68,000	16,648	(51,352)
Net Cash Provided by Capital Related Activities	<u>68,000</u>	<u>68,000</u>	<u>16,648</u>	<u>(51,352)</u>
Net Increase (Decrease) in Cash	(104,684)	(104,684)	66,653	171,337
Cash, July 1	<u>79,878</u>	<u>79,878</u>	<u>146,685</u>	<u>66,807</u>
Cash, June 30	<u>\$ (24,806)</u>	<u>\$ (24,806)</u>	<u>\$ 213,338</u>	<u>\$ 238,144</u>

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

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	BALANCE JULY 1 2020	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30 2021
<u>STATE OF NEVADA FUND</u>				
Assets				
Cash	\$ 1,766,525	\$ 199,764	\$ 1,558,933	\$ 407,356
Liabilities				
Due Other Governments	\$ 1,766,525	\$ 199,764	\$ 1,558,933	\$ 407,356
<u>STOREY COUNTY SCHOOL DISTRICT</u>				
Assets				
Cash	\$ 731	\$ 5,510,971	\$ 5,552,282	\$ (40,580)
Liabilities				
Due Other Governments	\$ 731	\$ 5,510,971	\$ 5,552,282	\$ (40,580)
<u>STOREY COUNTY SCHOOL DISTRICT DEBT SERVICE</u>				
Assets				
Cash	\$ 304,665	\$ 913,267	\$ 920,966	\$ 296,966
Liabilities				
Due Other Governments	\$ 304,665	\$ 913,267	\$ 920,966	\$ 296,966
<u>DISTRICT ATTORNEY RESTITUTION FUND</u>				
Assets				
Cash	\$ 4,742	\$ 8,512	\$ 6,307	\$ 6,947
Liabilities				
Due Other Governments	\$ 4,742	\$ 8,512	\$ 6,307	\$ 6,947
<u>TOTAL - ALL FUNDS</u>				
Assets				
Cash	\$ 2,076,663	\$ 6,632,514	\$ 8,038,488	\$ 670,689
Liabilities				
Due Other Governments	\$ 2,076,663	\$ 6,632,514	\$ 8,038,488	\$ 670,689

The notes to the financial statements are an integral part of this statement

STOREY COUNTY, NEVADA
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
JUNE 30, 2021

	2018	2019	2020	2021
Total OPEB liability				
Service cost	\$ 2,020,652	\$ 1,753,249	\$ 1,837,336	\$ 2,098,098
Interest	586,141	711,366	703,321	772,012
Changes of benefit terms	-	1,281,228	-	-
Differences between expected and actual experience	-	(4,548,724)	-	(3,100,780)
Changes of assumptions or other inputs	(2,542,189)	(1,038,960)	1,285,244	8,214,844
Benefit payments	(208,173)	(214,872)	(226,280)	(305,190)
Net change in total OPEB liability	\$ (143,569)	\$ (2,056,713)	\$ 3,599,621	\$ 7,678,984
Total OPEB liability-beginning	\$ 18,649,779	\$ 18,506,210	\$ 16,449,497	\$ 20,049,118
Total OPEB liability-ending	\$ 18,506,210	\$ 16,449,497	\$ 20,049,118	\$ 27,728,102
Covered-employee payroll	\$ 9,590,509	\$ 9,394,062	\$ 9,894,669	\$ 10,382,380
Total OPEB liability as a percentage of covered-employee payroll	192.96%	175.11%	202.63%	267.07%

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.

STOREY COUNTY, NEVADA
SCHEDULE OF COUNTY'S SHARE OF NET PENSION LIABILITY
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA
JUNE 30, 2021

	2020	2019	2018	2017	2016	2015	2014
County's portion of the net pension liability	0.153%	0.151%	0.147%	0.145%	0.145%	0.132%	0.129%
County's proportionate share of the net pension liability	\$ 21,288,635	\$ 20,642,315	\$ 19,998,860	\$ 20,601,898	\$ 19,511,455	\$ 15,126,431	\$ 16,929,912
County's covered-employee payroll	\$ 8,824,757	\$ 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	241.24%	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	77.04%	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.

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STOREY COUNTY, NEVADA
SCHEDULE OF COUNTY'S CONTRIBUTIONS - PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA
JUNE 30, 2021

	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 1,696,329	\$ 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	\$ (1,696,329)	\$ (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	\$ 9,466,969	\$ 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	17.92%	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.

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**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, 2021, 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 December 11, 2021.

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.

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.

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Reno, Nevada
December 11, 2021

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE**

To the Honorable Board of Commissioners
Storey County, Nevada

Report on Compliance for Each Major Federal Program

We have audited Storey County, Nevada's (Storey County) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Storey County's major federal programs for the year ended June 30, 2021. Storey County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each Storey County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Storey County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Storey County's compliance.

Opinion on Each Major Federal Program

In our opinion, Storey County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of Storey County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Storey County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Storey County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance 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 and significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Reno, Nevada
December 11, 2021

STOREY COUNTY, NEVADA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

<u>Federal Grantor/Program/Grant Description</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
<u>US Department of Agriculture</u>			
Water and Waste Disposal System for Rural Communities	10.760	N/A	\$ 2,053,530
Water and Waste Disposal System for Rural Communities	10.760	N/A	750,323
<u>US Department of Treasury</u>			
Coronavirus Relief Fund	21.019	N/A	752,946
<u>US Department of the Interior</u>			
Direct Funding			
Historic Preservation Fund Grants-In-Aid	15.904	NV19-10011	33,880
<u>U.S. Department of Transportation</u>			
Passed through Nevada State Emergency Response Commission			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	20-HMEP-15-02	1,603
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	20-HMEP-15-03	7,150
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	20-HMEP-15-04	300
<u>US Department of Homeland Security</u>			
Passed Through State of Nevada Department of Public Safety			
US Disaster Grant-Public Assistance	97.067	PA-09-NV-4523	5,944
US Disaster Grant-Public Assistance	97.360	PA-09-NV-4523	11,545
US Disaster Grant-Public Assistance	97.360	PA-09-NV-4523	6,891
Emergency Management Performance Grant	97.042	EMF-2021-EP-00005-S01	17,807
Emergency Management Performance Grant	97.042	EMF-2020-EP-00017-S01	10,410
Total Federal Financial Assistance			\$ 3,652,326

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STOREY COUNTY, NEVADA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

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Note A- Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Storey County under programs of the federal government for the year ending June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule present only a selected portion of the operations of Storey County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Storey County.

Note B- Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for Audits of State, Local, and Indian Tribal Governments, or the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowed or are limited as reimbursement. When applicable, negative amount shown on the Schedule represent adjustments or credits made in the normal course of business as expenditures in prior years.

Indirect Costs

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance

Note C- Subrecipients

Storey County did not pass any federal awards received to any other government or not-for profit agencies.

Note D - Loans with Continuing Compliance Requirement

Outstanding federally-funded program loans with a continuing compliance requirement, carried balance as of June 30, 2020 as follows:

<u>CFDA</u>	<u>Program Title</u>		<u>Loan Balance</u>
10.76	Water and Waste Disposal System for Rural Communities	\$	2,094,207
10.76	Water and Waste Disposal System for Rural Communities	\$	688,202
10.76	Water and Waste Disposal System for Rural Communities	\$	336,307
10.76	Water and Waste Disposal System for Rural Communities	\$	259,244

Note E – Matching Requirements

Certain Federal programs require Storey County to contribute non-Federal funds (matching funds) to support the Federally Funded programs. Storey County has met its matching requirements. The Schedule does not include the expenditure for non-Federal matching funds.

STOREY COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONS COSTS
FOR THE YEAR ENDED JUNE 30, 2021

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A. Summary of Auditors Results

Financial Statements

Type of report the auditor issued on whether the financial Statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness identified?	Yes
Significant deficiency identified?	No
Noncompliance material to financial statements noted?	No

Federal awards

Internal control over major federal programs:	
Material weakness identified?	No
Significant deficiency identified?	No
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	No

Identification of major federal programs:

CFDA #	Name of Federal Program or Cluster
21.019	Coronavirus Relief Fund
10.76	Water and Waste Disposal System for Rural Communities

Dollar threshold used to distinguish between type A and type B programs	\$ 750,000
Auditee qualified as low-risk auditee	No

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B. Financial Statement Findings

Findings Relating to The Financial Statements Reported in Accordance with GAGAS

2021-A F Financial Close and Reporting-Audit Adjustments
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 have a monthly closing of the books that includes reconciliation of receivables, payables, and accrued expenses.
Condition	Receivables, Payables and accrued expenses were not updated on the books until year end during the audit
Cause	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.
Effect	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.
Recommendation	We recommend that the County put in procedures to close the books each month on a timely basis
Views of Responsible Officials	Management agrees with this finding

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B. Financial Statement Findings

Findings Relating to The Financial Statements Reported in Accordance with GAGAS

2021-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

STOREY COUNTY, NEVADA
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

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A Findings relating to The Financial Statements Reported in Accordance with GAGAS

1 2020-A

We recommended 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 2021-A

2 2020-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 2021-B

3 2020-C

We recommend that the Comptroller's office review and approve all entries before they post to the general ledger.

This was implemented during the current year

B. Findings and Questioned Costs- Major Federal Award Program Audit

No audit findings were reported



Storey County Board of County Commissioners Agenda Action Report

Meeting date: 12/21/2021 10:00 AM -
BOCC Meeting

Estimate of Time Required: 15 min.

Agenda Item Type: Discussion/Possible Action

- **Title:** Consider approval of Memorandum of Understanding (MOU) modifying the Solid Waste Collection Franchise Agreement between Storey County and Waste Management of Nevada, Inc. to establish and reduce Sunday trash collection rates for commercial customers in Virginia City and Gold Hill, Storey County, Nevada from December 1, 2021, through the remainder of the franchise agreement term, as presented during this agenda item.
- **Recommended motion:** I (commissioner) motion to approve the Memorandum of Understanding (MOU) modifying the Solid Waste Collection Franchise Agreement between Storey County and Waste Management of Nevada, Inc. to establish and reduce Sunday trash collection rates for commercial customers in Virginia City and Gold Hill, Storey County, Nevada from December 1, 2021, through the remainder of the franchise agreement term, as presented during this agenda item.
- **Prepared by:** Austin Osborne

Department:

Contact Number: 7758470968

- **Staff Summary:** Special events on Saturdays generate substantial volumes of solid waste in Virginia City and Gold Hill. Commercial customers under the current agreement must pay a higher rate for Sunday trash collection than for other days in the week. The combined circumstances cause adverse financial impact to these businesses. After hearing concerns from local businesses, Storey County officials and Waste Management negotiated a proposed agreement where Sunday commercial collection rates will match those for other days of the week. This agreement applies to Virginia City and Gold Hill commercial customers only due to the tourism generated waste stream existing in these communities.
- **Supporting Materials:** See attached
- **Fiscal Impact:** none
- **Legal review required:** TRUE
- **Reviewed by:**

_____ Department Head

Department Name:

_____ County Manager

Other Agency Review: _____

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued



STOREY COUNTY COMMISSIONERS' OFFICE

Storey County Courthouse
26 South "B" Street
P.O. Box 176 Virginia City, Nevada 89440
Phone: 775.847.0968 - Fax: 775.847.0949
commissioners@storeycounty.org

Jay Carmona, Chair
Clay Mitchell, Vice-Chair
Lance Gilman, Commissioner

December 21, 2021

Waste Management of Nevada, Inc.
100 Vassar Street
Reno, NV 89502

RE: MOU for Sunday Trash Collection Rate Realignment for Virginia City Commercial Customers

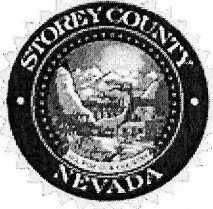
Kendra Kostelecky:

This letter is to memorialize the agreement between Storey County and Waste Management of Nevada, Inc. that the rates below for commercial customers in Virginia City and Gold Hill will be modified as follows pursuant to approval by the Board of Storey County Commissioners at its December 21, 2021, meeting.

This adjustment is effective December 1, 2021.

A week is Monday through Sunday	Existing 2021/2022 Rate to be Modified	Proposed Modified Rate
1 - 96 Gal Cart - Sunday Service - per week	\$41.60	Eliminate
1 - 96 Gal Cart - per Month	\$172.76	New Rate - \$38.98 per month. Includes 1 weekly collection per cart.
1 - 32 Gal Can - Sunday Service - per week	\$33.93	Eliminate
1 - 32 Gal Can - per month	\$146.56	New Rate - \$10.47 per month. Includes 1 weekly collection per cart.
1 Yard - Sunday (Base Rate)	\$177.27	Eliminate
Extra Service - additional collection per cart. As available per routing, usually requires 24 hour advance notice.	\$13.69	\$13.69

C.c.: Storey County Manager; Storey County Clerk's Office; Storey County District Attorney's Office



Storey County Board of County Commissioners

Agenda Action Report

Meeting date: 12/21/2021 10:00 AM -
BOCC Meeting

Estimate of Time Required: 10 minutes

Agenda Item Type: Discussion/Possible Action

- **Title:** Consideration and possible approval of costs associated with an upgrade to the Water Filtration Plant SCADA System and Gold Hill SCADA. Total cost of the upgrade are not to exceed \$65,000.
- **Recommended motion:** I (Commissioner) make a motion to approve the upgrades to the Water Filtration SCADA System and Gold Hill SCADA in an amount not to exceed \$65,000.
- **Prepared by:** Jason Wierzbicki

Department:

Contact Number: 7752299920

- **Staff Summary:** Our onsite computer and server for the SCADA system has aged out and is failing at a rapid pace. Sierra Controls has proposed for us to upgrade to a cloud based SCADA system that has higher security, better reporting, alarming and many other things. This system in the long run will save money with not having to upgrade an onsite computer and server every few years. See attached for more details.
- **Supporting Materials:** See attached
- **Fiscal Impact:** \$65,000
- **Legal review required:** False
- **Reviewed by:**

_____ Department Head

Department Name:

_____ County Manager

Other Agency Review: _____

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued

Commission Meeting
SCADA System Agenda Item

12/21/2021

Given the age of our computer equipment at the water filtration plant we are seeing end of life events.

The Commission approved a few months back for us to replace the failed PLC (Brain) for each of the 3 filters at a total of \$94,170.00 that is still under construction and hopefully be ready to install just after the new year.

Then our 2 CL17's are dying. Our existing controllers do not work with the new model CL17 so those had to be upgraded as well. They are the Chlorine monitors that help run the plant. We are in the process of replacing those now at \$10,300.98.

Now we are onto this item. The computer and server system that keeps crashing due to the age. It can not be upgraded and is still running Windows 2007 which is unsupported. Sierra Controls has proposed that we switch to a cloud-base system which will allow us better remote access along with security and other features that would entail more constant budgeting going into the future. We normally have a yearly service contract with Sierra Controls that currently is about \$17,300.00. That covers keeping out existing stuff functional, software and preventative maintenance to the system.

For us to upgrade our server and PC it is \$44,208.28 which would still need the yearly maintenance agreement of \$17,000 and increasing each year plus having to upgrade those every 6 plus years.

Sierra Controls is proposing us to move to a cloud-based SCADA System at \$51,939.80. This would be most beneficial in the long run because it would lower our yearly maintenance contract to \$8,950.80 for enhanced remote access, software licensing, cloud hosting, reporting, alarming, along many other things but best of all increased cyber security. This project would take approximately 6 months to build and move to the cloud. In the meantime, Sierra Controls doing everything they can to keep us going.

Again, our equipment has aged out faster than anticipated. Once we move to the cloud-based system if approved? We shall be good with the computer equipment for many years to come with minimal costs.



SIERRA CONTROLS, LLC

PROPOSAL

Sierra Controls, LLC

5470 Louie Lane Ste. 104

Reno, NV 89511

(775) 236-3350

Quote / Project #: 21-3243

Date : 11/12/2021

Project Mgr.: Andrew Ward

Estimator: Danny Hunsaker

To: Storey County

Attention: Farr West Engineering c/o Greg Lyman

Project: Gold Hill WWTP Integration

Sierra Controls LLC (SC) is pleased to provide this proposal for Storey County in support of the Gold Hill WWTP Integration.

This proposal includes the cost of labor to integrate the Gold Hill WWTP RTU into the existing Storey County SCADA System. This excludes the development of an O&M Manual, if this is required, the proposal can be increased by \$1,200.

Item #	Description	Quantity	Unit Price	Est. Tax	Line Total
Item 1	Gold Hill WWTP Integration	1	\$ 10,906.80	\$ -	\$ 10,906.80

Pricing Includes:

Project Management, PLC Programming, OIT Programming, HMI Development, Alarm Configuration, Travel

	Price	Est. Tax	Total Price
Project Total:	\$ 10,906.80	\$ -	\$ 10,906.80

Notes & Disclaimers:

Additional T&M Work: This proposal represents the complete scope of work to be performed by SC. Any additional requirements, specifications or construction details outside of this proposal are not included and will be billed on a T&M basis as mutually agreed upon by all parties.

Wage Rates: Pricing is based upon Federal Davis Bacon Wage Rates per specs.

Warranty: All equipment manufactured by SC to be under a Limited (1) Year Warranty based upon SC Standard Warranty Terms & Conditions beginning at the time of installation or delivery to client. (Whichever comes first) unless noted otherwise. Warranty is void where no Remote Access is provide or available. Additional Terms & Conditions apply. SC will provide complete warranty terms and conditions upon request. Extended warranties available upon request.

Delivery: Scheduled ARO

Terms: NET 30

FOB: RENO, NV

RESPECTFULLY SUBMITTED,

SIERRA CONTROLS, LLC

D. Andrew Ward, P.E. – Engineering Manager

This quote is valid for 60 days.

To proceed with this order please sign below with an authorized signature and return.

Signed _____

PO Number _____

Date _____



SIERRA CONTROLS, LLC

PROPOSAL

Sierra Controls, LLC
5470 Louie Lane Ste. 104
Reno, NV 89511
(775) 236-3350

Quote / Project #: 21-6696
Date: 11/9/2021
Project Mgr.: Andrew Ward
Estimator: Danny Hunsaker

To: Storey County
Attention: Jason Wierzbicki
Project: Cloud SCADA

Sierra Controls LLC (SC) is pleased to provide this proposal for Storey County in support of the Cloud SCADA.

The purpose of this proposal is to outline costs associated with either upgrading the existing ClearSCADA Server and workstation or migrate to a cloud Hosted solution utilizing the Inductive Automation Ignition HMI platform.

Item #	Description	Quantity	Unit Price	Est. Tax	Line Total
Item 1	Development for Cloud Hosted HMI, Reporting & Alarming	1	\$ 42,989.00	\$ -	\$ 42,989.00

Pricing Includes:

- (1) Edge Device with Panels - Hardware
- (1) Edge Device without Panel - Hardware
- (2) TosiBox Security Appliance(s)
- (1) Ignition Edge License with Panels
- (1) Ignition Edge License with out Panels

Pricing also Includes:

Project Management, Engineering & Design, HMI Development, Alarm Configuration, Report Development, Installation, Start Up

Item 2	Recurring Monthly Cloud SCADA Fees	12	\$ 745.90	\$ -	\$ 8,950.80
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Note: Pricing includes software licensing, cloud hosting, unlimited users, enhanced remote access, reporting, alarming, data backup, improved cyber security, antivirus protection, maintenance and support. Fee is based on number of tags used.

	Price	Est. Tax	Total Price
Option 1 Subtotal:	\$ 51,939.80	\$ -	\$ 51,939.80

Item 3	ClearSCADA Server / Workstation Upgrade	1	\$ 44,208.28	\$ -	\$ 44,208.28
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Pricing Includes:

See attached itemization for additional information. Pricing includes first year of support.

Note: Client to plan on paying an annual software licensing fees and support fee of \$8,501.69.

Pricing also Includes:

Project Management, Engineering & Design, Computer / IT Configuration, HMI Development, Alarm Configuration, Report Development, Installation

	Price	Est. Tax	Total Price
Option 2 Subtotal:	\$ 44,208.28	\$ -	\$ 44,208.28



Notes & Disclaimers:

Additional T&M Work: This proposal represents the complete scope of work to be performed by SC. Any additional requirements, specifications or construction details outside of this proposal are not included and will be billed on a T&M basis as mutually agreed upon by all parties.

Wage Rates: Pricing is based upon SC standard wage rates and does not include any provisions for any type of Prevailing Wage Requirements. Client to notify SC prior to the beginning of work if different or indemnify SC for any loss or penalties assessed if determined otherwise after the execution of this agreement.

Warranty: All equipment manufactured by SC to be under a Limited (1) Year Warranty based upon SC Standard Warranty Terms & Conditions beginning at the time of installation or delivery to client. (Whichever comes first) unless noted otherwise. Warranty is void where no Remote Access is provide or available. Additional Terms & Conditions apply. SC will provide complete warranty terms and conditions upon request. Extended warranties available upon request.

SC Cloud Hosted Services: Pricing includes software licensing, cloud hosting, unlimited users, enhanced remote access, reporting, alarming, data backup, improved cyber security, antivirus protection, maintenance and support.

Delivery: Scheduled ARO
Terms: NET 30
FOB: RENO, NV

**RESPECTFULLY SUBMITTED,
SIERRA CONTROLS, LLC**

Danny Hunsaker, P.E. – General Manager

This quote is valid for 60 days.

To proceed with this order please sign below with an authorized signature and return.

Signed

PO Number

Date

Client: Storey County
Project: Cloud SCADA
Item: 0

Date: 11/9/2021
Project Number: 21-6696
Item Number: 3

Item Description	QTY	Price
Computer Hardware / Software:		
HMI SCADA Computer Hardware / Configuration:		
Dell PowerEdge R740 Server	0	\$ -
- Rack Chassis, 8 x 2.5" HD, 1 CPU	1	\$ 1,875.00
- 1 x Intel XEON Silver 4214 2.2G 12C / 24T / 2.2 GHz	1	\$ 250.00
- 64GB Memory (4 x 16GB)	4	\$ 2,000.00
- PERC H730P RAID Controller, 2GB	1	\$ 468.75
- 900 GB Storage, 480 GB Mixed Use SSD, RAID 10, (4 x 480GB, 900 GB Usable)	4	\$ 2,000.00
- Intel I350 Quad Port NIC	1	\$ 100.00
- Dual Hot Plug 750W Power Supply	1	\$ 262.50
- Rack / Ready Rails / Cable Mgmt	1	\$ 137.50
- Windows Server 2019 Standard	1	\$ 750.00
Dell U2415 24" Monitor	2	\$ 950.00
Misc. Cables / Parts	1	\$ 250.00
Workstation Hardware / Configuration:		
Dell Optiplex 5080 Tower	1	\$ 875.00
- Upgrade CPU - Intel -i7-10700 2.9GHz 8-Core	1	\$ 250.00
- Windows 10 Pro 64bit	1	\$ 125.00
- 16GB Memory (2 x 8GB)	2	\$ 200.00
- 1TB 7200 RPM SATA HDD	1	\$ 87.50
- AMD Radeon RX 640 Video Card	1	\$ 175.00
Standard Computer Software:		
Software - MS Office 2016 Home and Student	3	\$ 517.50
Software - Internet Lock	3	\$ 172.50
Software - Snagit	3	\$ 258.75
Software - AVG	4	\$ 276.00
Remote Access	4	\$ 800.00
Network & Security:		
Netgear 24 Port Managed Switch - GS724Tv4	1	\$ 375.00
Liebert GXT5-1500RT120 UPS	2	\$ 3,000.00
Liebert UPS - Web Card	2	\$ 1,000.00
UPS Micropod	1	\$ 500.00

Item Description	QTY	Price
Database Backup		
Database Backup Services	1	\$ 900.00
NAS- 2 TB Onsite Storage Device	1	\$ 50.00
Alarming Hardware:		
Grandstream SIP Server	1	\$ 312.50
HMI Software / Subscriptions:		
TopView Alarm Notification Software (500 Tag) License with 1 Year Support	1	\$ 4,583.25
EcoStruxure Geo SCADA (500 Point) - 1 Year Support	1	\$ 4,088.25
Allen Bradley Top Server	2	\$ 626.75
OPC Tunneller (Cogent)	1	\$ 262.78
Domain / SSL Certification	1	\$ 258.75
Misc. Hardware / Software / Subscriptions:		

Non - Recurring Material Expenses: **\$ 28,738.28**

Professional Services:

Project Management	\$ 3,175.00
Engineering & Design	\$ 435.00
Shop Configuration	\$ 2,810.00
Foundational Programming & Development	\$ 5,600.00
Installation & Commissioning	\$ 3,450.00

Non - Recurring Labor Expenses: **\$ 15,470.00**

Total Project Expense: **\$ 44,208.28**

Recurring Annual Support and Maintenance:

Note: Projected annual software & subscription based support includes the following. Sierra Controls shall invoice client annually for services and support following the first the first year of support. Pricing outlined above does not cover support beyond one year from purchase date unless noted otherwise. Please confirm with your project manager if support is required during the complete warranty period of the project.

Software List

EcoStruxure Geo SCADA (500 Point) - 1 Year Support	1	\$ 4,266.00
TopView Alarm Notification Software (500 Tag) - 1 Year Supp	1	\$ 687.49
AVG	4	\$ 240.00
Allen Bradley Top Server	2	\$ 654.00
OPC Tunneller (Cogent)	1	\$ 274.20
Domain / SSL Certification	1	\$ 270.00
Database Backup Services	1	\$ 900.00
Annual Computer PM's	1	\$ 960.00
Annual Service & Support	2	\$ 250.00

Annual Recurring Support and Subscription Expenses: **\$ 8,501.69**



Cloud SCADA Analysis

Storey County Cloud SCADA

Sierra Controls LLC

November 9 2021



Agenda

- Price Comparison
 - Feature Comparison
 - Network Changes
 - Q&A
-

Traditional SCADA - Recurring Charges

Description	Annual Total
EcoStruxure Geo SCADA	\$4,266
TopView Alarms	\$687.49
AVG - AntiVirus	\$240
Allen-Bradley Top Server	\$654
OPC Tunneler	\$274.20
Domain / SSL Cert	\$270
Database Backup Service	\$900
Annual Computer PM's	\$960
LogMeIn	\$250
Sub Total	\$8,501.69
Vantage Point (Handled by County)	Approx. \$2,500
Total	\$11,001.69

Cloud SCADA - Recurring Charges

Description	Included at Storey County	Price	Monthly Total	Annual Total
Module Base Pricing	HMI Access: Alarming: Reporting: Data Sharing:	\$100 / mo \$50 / mo \$50 / mo \$50 / mo	\$250.00	\$3,000.00
Monitoring Points	258	\$0.75 / Point / Mo	\$193.50	\$2,322.00
Alarms	172	\$0.95 / Point / Mo	\$163.40	\$1960.80
Control Setpoints	85	\$1.15 / Point / Mo	\$97.75	\$1,173.00
Edge Device License	2	\$10	\$20	\$240
Edge Device Local Control	1	\$16.25	\$16.25	\$195
Additional PLC Connections	4	\$1.25	\$5	\$60
Total:			\$745.90	\$8,950.80

Feature Comparison

Feature	Traditional SCADA	Cloud SCADA
Remote Access	Logmein – Single User	Unlimited – Perspective Client
Database Backup	Available with Synology NAS	Azure Cloud Backup - Included
Trending	Included	Included
Alarming	Available with Top View	Included (Call-out, Text, & Email)
Reporting	Available with Rockwell Vantage Point OR Dream Report	Included
Cyber Security	Requires Anti-Virus Software Upkeep	Included
Mobile Display	Requires Additional Development (Same number of hours as Ignition Development.)	Included
Hybrid Architecture	Not Applicable	Requires Edge with Panels
Internet Required	No	Yes (If Hybrid Architecture is included, outages can be handled)
User Management	Included	Included

Network Changes

- Traditional SCADA Network Remains as it is.
- Cloud SCADA Network Requires the following changes:
 - Edge device at the WWTP for communication with the North Tank
 - Edge device with Panels (For Local Control), at the VCWTP
 - Each Edge Device requires an Ignition License.

Jason Wierzbicki

From: Andrew Ward <andreww@sierracontrols.com>
Sent: Wednesday, December 1, 2021 8:41 PM
To: Jason Wierzbicki
Cc: Jordan Anderson
Subject: FW: HMI Quote

Hi Jason!

Please see the email below with a projected schedule for the HMI project.

Note that the schedule is for the job to be completely done, and that for the last couple of months, (May and June) It will be interactive with your guys using the new system and us making tweaks / upgrades as required.

I've been told that this is a conservative schedule.

All the best,

Andrew

Andrew Ward, P.E.
208.221.6811

From: Jordan Anderson <Jordana@sierracontrols.com>
Sent: Wednesday, December 1, 2021 4:17 PM
To: Andrew Ward <andreww@sierracontrols.com>
Subject: RE: HMI Quote

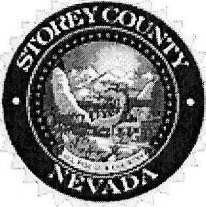
Hello Andrew,

I met with Mark and Mike today to talk about the timeline for this project. Based on those conversations, if the Commission approves the project this month and the team can start in January, the project will take a total of 6 months at most. The accompanying invoicing estimates based on this timeline is shown below. I confirmed this with Danny and he did not have any adjustments needed. Please let me know if you have any questions.

21-6696 Storey County Cloud SCADA - Projected Invoicing						
	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022
Invoice	6,215.00	6,215.00	6,215.00	6,215.00	6,215.00	15,702.64
Cumulative Invoicing	6,215.00	12,430.00	18,645.00	24,860.00	31,075.00	46,777.64

Kind Regards,

Jordan Anderson
Controller



Storey County Board of County Commissioners Agenda Action Report

Meeting date: 12/21/2021 10:00 AM -
BOCC Meeting

Estimate of Time Required: 10

Agenda Item Type: Discussion/Possible Action

- **Title:** Provided update to the Board on testing and monitoring equipment needed for the new Gold Hill sewer plant.
- **Recommended motion:** No Motion/ Information Only
- **Prepared by:** Jason Wierzbicki

Department:

Contact Number: 7752299920

- **Staff Summary:** Now that the Gold Hill sewer plant is online we are in need of testing and monitoring equipment to maintain compliance that Austin and Jennifer has approved. The cost is \$16,495.30. The overall project was approved at about 1.6 million. Last year we have spent \$761,488.51 leaving \$892,312. Speaking with Jennifer so far this year as of November the 29th we have spent \$632,972 leaving approximately \$259,000. We are close to closing out the project and have a few pay requests coming through still.
- **Supporting Materials:** See attached
- **Fiscal Impact:** Budgeted
- **Legal review required:** False
- **Reviewed by:**

____ Department Head

Department Name:

____ County Manager

Other Agency Review: _____

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued



Storey County Board of County Commissioners Agenda Action Report

Meeting date: 12/21/2021 10:00 AM -
BOCC Meeting

Estimate of Time Required: 15 minutes

Agenda Item Type: Discussion/Possible Action

- **Title:** Consideration and possible approval of grant of easement to NV Energy across property believed to be owned by the County near the entrance to the Silver Terrace Cemeteries to provide electrical service to the Comstock Cemetery Foundation building at the entrance to the cemeteries.
- **Recommended motion:** I, Commissioner_____ move to approve the grant of an easement to NV Energy across property believed to be owned by the County to provide electrical service to the building owned by the Comstock Cemetery Foundation at the entrance to the Silver Terrace cemeteries.
- **Prepared by:** Keith Loomis

Department:

Contact Number: 775-847-0964

- **Staff Summary:** The Comstock Cemetery Foundation (CCF) is seeking to obtain electrical service to the building it owns at the entrance to the Silver Terrace Cemeteries from NV Energy. NV Energy is requesting the conveyance of an easement from the County across property near the entrance to the cemeteries in order to provide that service. Inasmuch as titles to the properties in the area are tangled up between the County, the Bureau of Land Management and owners of mining claims in the area, it is proposed that the County quitclaim the easement to NV Energy rather than provide an outright grant of an easement.
- **Supporting Materials:** See attached
- **Fiscal Impact:**
- **Legal review required:** False
- **Reviewed by:**

____ Department Head

Department Name:

____ County Manager

Other Agency Review: _____

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued



Storey County Board of County Commissioners Agenda Action Report

Meeting date: 12/21/2021 10:00 AM -
BOCC Meeting

Estimate of Time Required: 15 min.

Agenda Item Type: Discussion/Possible Action

- **Title:** Update, discussion, and provide direction to county staff and lobbyists regarding SCR 11 (formerly BDR 1109 and 1148) interim legislative committee to study Innovation Zone draft legislation, and other properly related matters.
- **Recommended motion:** I [county commissioner] motion to direct county staff, lobbyists, and professional services to continue appropriate research, analyses, and action on SCR 11 (Innovation Zone interim study) which will best protect and represent the county; to continue opposing separatist government concepts; and to promote economic and land development, including a PUD at Painted Rock, through existing legal framework and the 2016 Master Plan of Storey County, regardless of the status of the legislative interim committee.
- **Prepared by:** Austin Osborne

Department:

Contact Number: 7758470968

- **Staff Summary:** A letter from Blockchains, LLC was submitted to Governor Sisolak on or about September 30 stating that it will withdraw its interest and participation in the innovation zones legislative interim committee, that it will no longer be pursuing development at Painted Rock, and that it will pursue innovative technologies within existing regulatory framework. Storey County and other interested groups are communicating with state and regional leaders to determine the status of the committee henceforth. The county has maintained consistent support for technology and certain residential development, and opposition to separatist governance. Notwithstanding the status of the legislative interim committee, county staff recommend that the county continues to support innovative technology development, cryptocurrencies and similar currencies when appropriately regulated by the state, and mixed-use residential development at Painted Rock in accordance with the county master plan. Latest known materials on this matter are posted on the county website.
- **Supporting Materials:** See attached
- **Fiscal Impact:** none
- **Legal review required:** TRUE

- **Reviewed by:**

_____ Department Head

Department Name:

_____ County Manager

Other Agency Review: _____

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued



STOREY COUNTY COMMISSIONERS' OFFICE

Storey County Courthouse
26 South "B" Street
P.O. Box 176 Virginia City, Nevada 89440
Phone: 775.847.0968 - Fax: 775.847.0949
commissioners@storeycounty.org

Jay Carmona, Chair
Clay Mitchell, Vice-Chair
Lance Gilman, Commissioner

April 6, 2021

Honorable Governor Steve Sisolak
State Capitol Building
101 N. Carson Street
Carson City, NV 89701

Re: Storey County's Position on Innovation Zone bill draft as of 04/06/21

Governor Sisolak:

The Board of Storey County Commissioners on March 2 and 16, and April 6, 2021, directed county staff and lobbyists to take certain positions on BDR 1109-related draft legislation providing for the creation of Innovation Zones. Storey County opposes the Innovation Zone bill as presented thus far; however, the board finds merit in certain elements of the bill including expanding technology uses across the county and developing a mixed-use residential community at Painted Rock. The following summarize the board's directives and provides further explanation on the county's position on the matter.

1. ***Technology – Support and work with legislature and applicable elected officials to explore Blockchain, cryptocurrency, stable-coin, and other such technological advances and currency.***

Storey County is Nevada's forerunner in embracing and utilizing new technologies, and the board finds that new digital platforms such as stable-coin and Blockchain to be the potential digital capital of the future. We will seek guidance from the Nevada Department of Taxation; county recorders, clerks, and treasurers; and other such agencies and associations to evaluate the viability of these technologies and develop appropriate framework for their implementation.

2. ***Residential "Smart City" – Continue to support 2016 Storey County Master Plan as applicable to neo-traditional and new-urbanistic design as proposed by Blockchains' "Smart-City".***

The Storey County Master Plan supports large-scale residential development at Painted Rock. A mixed-use community integrating commercial, residential, and live-work use patterns is preferred over suburban sprawl. Graphic renditions by Blockchains, LLC and R&R Partners illustrating high-rise buildings clad in stainless-steel and glass, situated within clustered high-density nodes, and supported by multi-modal transit and "smart" infrastructure are aligned with the goals and objectives of the plan for this area.

Storey County to-date has received no development application from Blockchains or its affiliates for the Painted Rock area. We engaged with representatives of Blockchains about the draft bill and stated that an application for a mixed-use development may be submitted for consideration in accordance with Title 16 Subdivisions, Title 17 Zoning, the master plan, and other local and state statutes. The representatives were reminded that a master plan amendment is not required, and they were also reminded that a mixed-use residential development application by another developer at Painted Rock was approved by the board with action by the planning commission in 2006.

3. ***Separate Local Government – Oppose separatist governing control and carving up Storey County.***

Carving out a separate government within Storey County is not necessary for the advancement of technology, innovative industries, or residential "smart city" development. Storey County has for 20 years been Nevada's leader in attracting, permitting, and supporting technology, manufacturing, and energy sectors, and transforming northern Nevada from dependence on gaming to the diversified economic powerhouse it is today.

Tesla, Panasonic, Switch, Google, Fulcrum Bioenergy, and nearly 20 million square-feet of other companies made Storey County their home because of fast and simple permitting, easy access to

electd and appointed officials, and a dedicated team capable of finding innovative ways to overcome economic, social, environmental, and geographic obstacles. The proponents of the Innovation Zone envision a “sandbox” in which inventive minds are free to develop advanced technologies through expression and experimentation. We respond that this vision dovetails seamlessly into our current master plan, zoning allowances, development agreements, and proven business-friendly culture.

Storey County’s master plan, zoning designations, and ordinances facilitate a wide range of land uses. Diverse zoning encourages residential and community development, while also providing for revenue-generating commercial and industrial uses that offset costs of providing services to the county’s residents and businesses. The draft legislation stripping Storey County of roughly one-third of its land, much of which is commercial and industrial designated, will result in persistent fiscal instability potentially causing its inability to provide public safety protections, social services, and other core functions to current and future residents and businesses.

Storey County has been a proven leader in the state in economic development. Removing the county from the proven calculus it formulated may cause adverse economic, social, and environmental impacts to the county and region, and, moreover, may cause the same for the proposals identified the draft bill. We will continue exploring ways in which objectives for residential and tech development in the draft legislation may be achieved within existing local and state regulatory framework.

4. *Planning & Development – Reach out to Governor, Blockchains, and others for meaningful and authentic good-faith discussion to coordinate planning and oversight within existing governing framework.*

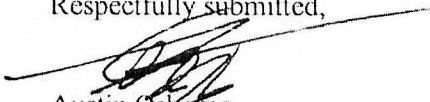
Conversations about the proposed legislation must consider state and local regulations, and binding agreements in-place in Storey County such as the Tahoe-Reno Industrial Center (TRI-Center) development agreement, TRI-Center infrastructure payback agreement, the TRI General Improvement District regulations and responsibilities, the inter-county effluent water line Tax Increment Area agreement, economic development and diversification districts for technology and manufacturing sector abatements, court degrees, utility and other easements and rights-of-ways, and government services agreements. These obstacles to Innovation Zone legislation have been shared with Blockchains representatives, and there remains unanswered questions as to how the proposed legislation will function properly within these frameworks.

5. *Progress – Periodically update the Storey County Board of County Commissioners on the status of Innovative Zone BDR and bill, to and seek amended direction as conditions change and are known.*

We will periodically update the board on research findings into the Innovation Zone matters and seek direction as conditions change and more is known about the draft bill.

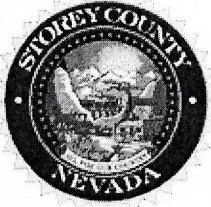
We respectfully request a meeting with you and your team to openly discuss the Innovation Zone bill. We look forward to being part of a conversation about the potential benefits in the draft bill, and ways to overcome challenging aspects of the proposed legislation within existing fiscal, economic, environmental, and land use regulatory structures.

Respectfully submitted,


Austin Osborne
Storey County Manager

Enc: Storey County Master Plan - <https://www.storeycounty.org/292/Master-Plan>

Cc.: Storey County Commissioners
Storey County District Attorney
Storey County Lobbyists
Governor’s Office of Economic Development (GOED)
Nevada Association of Counties (NACO)



Storey County Board of County Commissioners Agenda Action Report

Meeting date: 12/21/2021 10:00 AM -
BOCC Meeting

Estimate of Time Required: 15 minutes

Agenda Item Type: Discussion/Possible Action

- **Title:** Discussion, public workshop, and possible direction to staff on formulating for future board action on the FY 2022-2028 Storey County Capital Improvement Plan (CIP) including facilities and infrastructure, plans and studies, and equipment and vehicles. A final CIP draft will be considered for approval by the board at a later meeting.
- **Recommended motion:** I (commissioner) motion to direct staff to proceed with the draft Capital Improvement Plan (CIP) as presented by staff, but with the following amendments from this workshop (list amendments), and to bring a final draft CIP back to this board before the FY 2022-23 budget season for possible final consideration and implementation.
- **Prepared by:** Austin Osborne

Department:

Contact Number: 775-847-0968

- **Staff Summary:** County department heads, elected officials, and other stakeholders for the past year have collaborated and engaged with the public and business owners to build a draft capital improvement plan for the board and public to review and discuss at this workshop. The draft CIP includes needed projects which are likely to occur in the next eight-year period. The capital items listed for this workshop also include a "wish list" of items which are too costly to consider within this time frame or which are otherwise not feasible within this time frame. They are, however, to be included in this workshop for review and consideration. Following the workshop, county staff will amend the CIP for possible consideration by the board. The final board-adopted CIP will be used as part the upcoming budget building process for the FYI 2022-23 period, and beyond. The CIP draft aligns with known elements of the county's draft strategic plan which is expected to be completed in January 2022. Staff may bring the CIP back to the board for amending if any elements are found to substantially misalign with the final strategic plan.
- **Supporting Materials:** See attached
- **Fiscal Impact:**
- **Legal review required:** False

- **Reviewed by:**

_____ Department Head

Department Name:

_____ County Manager

Other Agency Review: _____

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued

12/14/2021 DRAFT

Talking Paper DRAFT. Subject to change, board action, and community discussions.

Draft CIP For Public Workshop (DRAFT)

TALKING PAPER SUBJECT TO CHANGE

Items shown for 2025-2028 are subject to anticipated revenues from commerce and economic development activity at TRI-Center.

This document is a draft list of all possible things that may be needed in the county from 2021-2028. This is not yet a plan, capital plan, or budgeted plan. The items below may or may not be considered for a future plan and budget. The list is tentative, may expand or retract, or may not be used for anything further than conversation. This is a talking paper. Public comment is encouraged and board action will be considered in January of 2022.

CAPITAL IMPROVEMENT PROJECTS										
Priority	Department	Fund	Fiscal Year Target	Fiscal Year Target Contingent	Total Estimate County Expense	Estimated Grant Total (Match 20% in left column).	Location	Short Name	Description	Notes
	PW	Water	22		\$ 600,000	\$ 120,000	VC	VC Water Tank Lining	SUEZ water tank liner treatment if grants for tank replacement do not transpire.	Alt. to replacing tanks (above)
	PW	Infrastructure	22		\$ 150,000		LW	Lockwood Tower Road	LW LCC tower road easement, pave existing road, rebuild retaining wall, and other retrofits.	Easement with LCC.
	PW	Facilities	22		\$ 50,000		County	Comptroller Stairs	Retrofit Comptroller's Office with proper stairs leading to offices.	
	PW	Facilities	22		\$ 120,000	\$ 30,000	County	CH Sidewalk Paver Fix	Level and flatten stone walkway in front of Courthouse for safety and ADA.	SHPO \$30,000 grant.
	JP	Facilities	22		\$ 225,000		County	Justice Court Parking	Add bollards, grading, stand lamps, and pavement to Justice Center parking lot.	
	PW	Infrastructure	22		\$ 300,000		VCH	VCH Fire Bays	VCH Fire Station 72 Bays to allow existing apparatus bay to become community center.	Out to Bid October 2021 (FY 22)
					\$ 1,445,000	\$ 150,000				
	JP	Roads	23		\$ 100,000		County	Justice Court Rear Road	Add driveway connecting Justice Court to Ophir Grade Road.	Roads or infrastructure fund?
	PW	Maintenance	23		\$ 400,000		County	ReRoof TRI 75	Reroof and roof improvements on TRI Station 75 McCarran complex.	Maintenance or infrastructure?
	Rail	Rail	23		\$ 150,000		Tourism	VC Depot Roof	VC new roof on VC Freight Depot.	.25 cent sales V&T Rail Fund used.
	IT	IT	23		\$ 500,000		County	Region Fiber Link IT	10-year revamp of the Quad-County, Dispatch, Radio network system.	
	Sheriff	Facilities	23		\$ 300,000		County	LW SO Substation	Replace SO Lockwood substation with new modular building. Add county staff office for community access.	Preparing now.
	IT	IT	23		\$ 10,000		County	LW Microwave Tower	Tower behind SO substation to facilitate microwave internet connections throughout Lockwood.	Easement w. LCC near done.
	IT	IT	23		\$ 65,000		County	LW Fiber/Wireless Link	Tower and microwave link between SO Substation, Station 74, LWSC, and to Rainbow and LCC Buildings.	Pending eligibility and desire.
	IT	IT	23		\$ 1,000		County	LW Fiber to Rainbow B	Microwave connection from county tower to Lockwood Community Corporation Office.	Pending eligibility and desire.
	IT	IT	23		\$ 1,000		County	LW Fiber to LCC	Microwave connection from county tower to Canyon General Improvement District	Pending eligibility and desire.
	IT	IT	23		\$ 1,000		County	LW Fiber to CGID	Microwave connection from county tower to three faucets.	
	VCTC	VCTC	23		\$ 10,000		County	Fairgrounds Water	Water hookups at VC Fairgrounds for three faucets.	
	PW	Rail	23		\$ 50,000		GH	GH Depot ADA Ramp	GH add ramp to VC Freight Depot to connect to train for passengers	.25 cent sales V&T Rail Fund used.
	VCTC/PW	Rail	23		\$ 20,000		VC	VC Depot ADA	ADA improvements to VC Freight Depot (ADA lift, rails, restrooms, etc.)	.25 cent sales V&T Rail Fund used.
	PW	Facilities	23		\$ 20,000		County	Courthouse Fence Repair	Repair and replace portions of Courthouse wrought iron fence. Mold then foundry. Most cost is mold.	Mold can be reused in future.
	VCTC	Roads	23		\$ 50,000		VC	Fairgrounds Traffic	Install traffic calming devices on I and L Streets to slow Fairgrounds vehicles in residential areas.	
	PW	Facilities	23		\$ 150,000		LW	LW Dog Park	Construct dog park near Louise Perri Park	
					\$ 1,828,000					
	VCTC/PW	Rail	24		\$ 200,000		VC	VC Depot Paving	Pave parking area around VC Freight Depot.	.25 cent sales V&T Rail Fund used.
	VCTC	VCTC	24		\$ 130,000		County	VCTC Center Design	Design new VCTC Visitors' Center at the Black and Howell site.	Unless moving to DA/SO office.
	PW	Facilities	24		\$ 150,000		MT	MT Dog Park	Construct dog park near Mark Twain Community Park	
					\$ 480,000					
	PW	Water	25	Grant 23	\$ 500,000	\$ 2,500,000	VC	B St. Water Line	B Street to Union Street Water Main (materials, installation, services, etc.)	Engineering report done Jan '22
	PW	Water	25	Grant 23	\$ 150,000	\$ 750,000	Silver	Silver Tank	Replace Silver City Water Tank	Engineering report done Jan '22
	PW	Water	25	Grant 23	\$ 150,000	\$ 750,000	VC	Taylor Tank	Replace Taylor Water Tank	Engineering report done Jan '22
	PW	Water	25	Grant 23	\$ 500,000	\$ 2,500,000	VC	VC Water Lines	Replace water distribution lines in Virginia City	See draft water plan
	PW	Water	25	Grant 23	\$ 300,000	\$ 1,500,000	GH	GH Water Lines	Replace water distribution lines in Gold Hill	Designing now. EOC/Comm/etc.
	PW	Infrastructure	25	Grant 23	\$ 900,000	\$ 4,500,000	LW	LW Comm. Center	Lockwood senior and community center with new, and include EOC and evacuation center.	Pending Station 72 bays.
	PW	Infrastructure	25		\$ 150,000		VCH	VCH Comm. Center	VCH community center building retrofit restrooms, etc. (Construction after Fire Station 72 Bays)	For county-owned ROW only.
	Plan	Planning	25		\$ 20,000	\$ 100,000	TRI	TRI Drainage Study	Study to evaluate drainage needs for Tahoe-Reno Industrial Center	
	PW	Infrastructure	25		\$ 4,000,000		VC	County Swimming Pool	Replace 1964 Storey County Swimming Pool with updated and compliant facility.	Structures report done.
	PW	Facilities	25		\$ 300,000		County	Courthouse Electrical	Replace electrical wiring in Storey County Courthouse	Unless moving to DA/SO office.
	VCTC	VCTC	25		\$ 2,000,000		Tourism	VCTC Center Build	Build new VCTC Visitors' Center at the Black and Howell site.	
	PW	CIP Facilities	25		\$ 150,000		MT	MT Comm. Center	Retrofit Mark Twain Community Center to better facilitate events, food closet, and senior services.	
	VCTC	Roads	25		\$ 100,000		VC	Fairgrounds Rd.	Grade and pave Fairgrounds Road (I Street connector)	
	PW	Roads	25		\$ 1,000,000		TRI	Sydney Cul-De-Sac	Correct cul-de-sac at Sydney Drive to remove GID building and drainages. Add south-to-north drainage.	Reconveyance needed.

Dispatch	Infrastructure	25			\$	200,000	County	Dispatch Security	Safety, security, and efficiency improvements to Dispatch Center building and grounds.	
CD	Facilities	25			\$	50,000	CD	Comm. Dev. ADA	Improve ADA compliance at Community Development (doors, hallway, restroom, stoop)	
CD	Facilities	25			\$	50,000	CD	Comm. Dev. Bumps.	Add bollards and bumpers to Community Development parking area.	
CD	Facilities	25			\$	75,000	CD	Comm. Dev. Mud	Add mudroom/gold air entry to main entrance to Community Development office.	
VCTC	VCTC	25			\$	75,000	County	Fairgrounds Power	Power poles and hookups to serve the VC Fairgrounds.	
IT	Infrastructure	25			\$	120,000	County	LAN	Network devices, LANs, storage, and communications.	
JP	Facilities	25			\$	150,000	County	Justice	Pave and improve parking lot at Justice Court.	
CD	Facilities	25			\$	10,000	CD	Comm. Dev. Gen.	Add backup generator to Community Development	
VCTC	Roads	25			\$	400,000	VC	Fairgrounds Rd. RR.	Realign, correct, and properly signal RR crossing at Fairgrounds Road and F Street	.25 cent sales V&T Rail Fund?
PW	Roads	25			\$	2,000,000	VCH	Cartwright	Cartwright Road widening, shoulder improvements, and drainage reconstruction.	
PW	Roads	25			\$	2,000,000	VCH	Lousetown	Lousetown Road widening, shoulder improvements, and drainage reconstruction.	
Clerk	CIP	25			\$	250,000	County	CH ADA Restrooms	Retrofit Storey County Courthouse with ADA restrooms, jury ADA accessibility, and related retrofits.	
MTCC	Facilities	25			\$	75,000	MT	MT Comm. Electrical	Upgrade electrical and breakers at Mark Twain Community Center.	
MTCC	Facilities	25			\$	10,000	MT	MT Comm. Roof	Check metal roof and make necessary repairs.	Maintenance or infrastructure?
MTCC	Facilities	25			\$	250,000	MT	MT Comm. Fire Bay	Add separate building for fire apparatus so MTCC can expand into existing occupied bay area.	
MTCC	Facilities	25			\$	10,000	MT	MT. Comm Lights	Install exterior lighting and parking lot lighting around Mark Twain Community Center.	
MTCC	Facilities	25			\$	100,000	MT	MT. Comm Trees	Add landscaping, trees, and irrigation around the Mark Twain Community Center.	
MTCC	Facilities	25			\$	200,000	MT	MT. Comm Repave	Repave parking lot at Mark Twain Community Center.	
Plan	Planning	25			\$	200,000	VC	6 Mile Flood Implement	Implement Six Mile Drainage Project including drainage, detention, easements, culverts, etc.	200k county match per CWSD
VCTC	VCTC	25			\$	300,000	VC	Restrooms C Street	Add public restrooms at vacant lot between Zephas and Liberty Engine 1.	One of four alternatives.
PW	Infrastructure	25			\$	150,000	County	Washington St. Stairs	Replace wood stairs at Washington Street between C and D Streets.	
PW	Infrastructure	25			\$	200,000	VC/GH	Bike/Ped Lane GH to VC	Pedestrian trail paved between Greiner's Bend GH to B Street.	
PW	Facilities	25			\$	60,000	County	Fuel Tanks at PW	Replace double-lined fuel tank at Public Works shop.	Seek recreation grants.
PW	Roads	25			\$	75,000	MT	Culverts Sam Clemens N	Bridge on Sam Clemens over existing north high-water crossing.	
PW	Roads	25			\$	75,000	MT	Culverts Sam Clemens S	Bridge on Sam Clemens over existing south high-water crossing.	
PW	Facilities	25			\$	150,000	VC	VC Dog Park	Construct dog park near Miner's Park, or other location as appropriate.	Alternative A
PW	Facilities	25			\$	500,000	County	VC Transfer Station Move	Relocate waste transfer station to accommodate school expansions.	Alternative B
PW	Facilities	25			\$	150,000	County	VC Transfer Station Screen	Screen, wall off, and reposition transfer station to accommodate and accompany school expansions.	Alternative to school buildings.
EM	Facilities	25			\$	1,500,000	County	EOC	Emergency Operation Center located at or near 911 State Route 341.	
					\$	19,605,000				
					\$	22,670,000				
VCTC	VCTC	26			\$	10,000	County	Fairgrounds Ticket Booth	Remodel existing Fairgrounds ticket booth	
VCTC	VCTC	26			\$	150,000	County	Fairgrounds Restroom	Restrooms at VC Fairgrounds	
PW	Facilities	26			\$	50,000	MT	MT Mailbox Plaza	Consolidated mailbox plaza on Mark Twain Community Center grounds.	
PW	Facilities	26			\$	100,000	VCH	VCH Mailbox Plaza	Reconstruct and expand snow shelter mailbox plaza at Highlands.	
PW	Water	26			\$	1,044,000	VC/GH	Hillside Tank	Rebuild Tanks to Divide Water Tank water transmission line	Engineering report done Jan '22
PW	Water	26			\$	150,000	VC/GH	Divide Tank	Replace Divide Water Tank	Engineering report done Jan '22
PW	Water	26			\$	440,000	VC/Silver	Silver Water Line	Divide Tank to Silver City water transmission line	Engineering report done Jan '22
PW	Facilities	26			\$	1,500,000	County	PW Fire Truck Shop	Expand service shop to accommodate fire apparatus and large commercial vehicles.	NDOT conversation to continue
PW	Roads	26			\$	50,000	VC	SR 341 Retain Wall	Reconstruct retaining wall adjacent to residence on north end of SR 341 in Virginia City	See Historic Structures Report
VCTC	General	26			\$	405,000	County	Piper's Wall Structure	West building wall/water infiltration	See Historic Structures Report
VCTC	Roads	26			\$	850,000	County	Piper's Road Improve	A Street Roadway improvements	See Historic Structures Report
VCTC	Pipers	26			\$	38,000	County	Piper's Repairs	Complete stairs to balcony, Balcony repairs "as-exists", Restroom exhaust fans, Replace missing finials	See Historic Structures Report
VCTC	Pipers	26			\$	62,500	County	Piper's Exterior	Repaint/repair brick & mortar at Old Corner Bar, Refurbish 7 front doors, Replace exterior egress stairs North	When Patrick is developed.
Fire	Infrastructure	26			\$	2,500,000	Fire	TRI Fire Station Move	Move Fire Station 75 to Waltham for ISO 5-Mile to Patrick. Existing to expand for admin offices/storage.	
PW	Infrastructure	26			\$	1,000,000	VC-MT	Bridge at Six Mile Cyn.	New and wider bridge over Six Mile Canyon Creek in Six Mile Canyon Road.	
PW	Roads	26			\$	2,000,000	VC	Pave all VC dirt roads	Road expansion and paving in Virginia City to facilitate building on existing platted lots.	Affordable housing
PW	Facilities	26			\$	1,000,000	MT	MT Park Space	Develop space between MT Park and MTCC with seating, shade, barbecues, and usable space.	Quarter cent sales tax rail fund
PW	Rail	26			\$	200,000	GH	Gold Hill Depot Paint	Paint exterior of Gold Hill V&T Depot.	Quarter cent sales tax rail fund
PW	Rail	26			\$	200,000	VC	VC Depot Paint	Paint exterior of VC V&T Depot.	
PW	General	26			\$	150,000	TRI	TRI Waltham Bus Stop	Covered transit bus shelter and bus stop staging at Waltham Way location.	
PW	General	26			\$	150,000	TRI	TRI Electric Bus Stop	Covered transit bus shelter and bus stop staging on Electric Avenue.	
PW	General	26			\$	150,000	TRI	TRI USA Bus Stop	Covered transit bus shelter and bus stop staging on USA, Peru, or Sydney.	
PW	General	26			\$	150,000	TRI	TRI Venice Bus Stop	Covered transit bus shelter and bus stop staging on Venice, Denmark, or Pittsburgh.	
PW	General	26			\$	150,000	GH	Survey GH Depot Land	Survey and reconsolidate land in and around Gold Hill Freight Depot for parking and staging	
					\$	11,534,300				
					\$	4,594,000				
PW	Facilities	27			\$	10,000	MT	MT BMX Comp Track	BMX freestyle bike competition track	Requested by resident.
PW	Facilities	27			\$	150,000	MT	MT Skateboard Park	Skateboard Park Mark Twain	Location TBD (Mark Twain)
PW	Facilities	27			\$	150,000	VC	VC Skateboard Park	Skateboard Park Virginia City/Gold Hill	Location TBD (VC or Gold Hill)
PW	Facilities	27			\$	150,000	LW	LW Skateboard Park	Skateboard Park Lockwood	Location TBD (Lockwood)
PW	Facilities	27			\$	75,000	LW	LW School Bus Stop Cover	Covered snow shelter for school students at SCSD designated bus stop.	School district location.

	PW	Facilities	27		\$	75,000		VC	VC School Bus Stop Cover	Covered snow shelter for school students at SCSD designated bus stop.	School district location.
	PW	Facilities	27		\$	75,000		MT	MT School Bus Stop Cover	Covered snow shelter for school students at SCSD designated bus stop.	School district location.
	PW	Facilities	27		\$	75,000		VCH	VCH School Bus Stop Cover	Covered snow shelter for school students at SCSD designated bus stop.	School district location.
	PW	Rail	27		\$	150,000		GH	GH Depot Parking	Improve Gold Hill Freight Depot area for parking and vehicle staging.	
					\$	910,000	\$	92,000			
	Fire	Infrastructure	28		\$	2,500,000		Fire	LW Fire Station Move	Move Lockwood Fire Station 74 out of the FEMA Floodplain.	Study Pending
	PW	Facilities	28	Grant 26	\$	2,000,000	\$	County	CH Earthquake Retro.	Retrofit Storey County Courthouse with earthquake mitigation structures.	Structures report done.
	VCTC/PW	Rail	28		\$	200,000		GH	GH Depot Parking Pave	Pave parking area around Gold Hill Freight Depot.	Mapping needed.
	VCTC	Facilities	28		\$	150,000		VC	Taylor St. Stairs	Replace historic Taylor Street stairs from C to B Street.	Engineering complete. Ready.
	PW	Roads	28	Grant 26	\$	200,000	\$	VC	Boardwalk North (west)	Boardwalk/sidewalk west side of C Street from Sutton to Carson Street.	Main Streets funding?
	PW	Roads	28	Grant 26	\$	200,000	\$	VC	Boardwalk North (east)	Boardwalk/sidewalk east side of C Street from Sutton to Carson Street (bridge over Marsh park lot).	Main Streets funding?
	PW	Roads	28	Grant 26	\$	300,000	\$	VC	Boardwalk North Bridge	Boardwalk/sidewalk east side of C Street bridge/overhang over lower parking lot segment	Main Streets funding?
	Plan/PW	Facilities	28		\$	300,000	\$	VC	East C St. Boardwalk	Replace wooden sidewalk along west edge of C Street between SO office and Fourth Ward School	"Main Streets" funding?
	Plan/PW	Facilities	28		\$	500,000	\$	VC	West C. St. Boardwalk	Sidewalk along east shoulder of C Street between SO office and Fourth Ward School	"Main Streets" funding?
	VCTC	Pipers	28	Grant 28	\$	263,000	\$	County	Piper's HVAC/Plumbing	Add 60 gallon h2o heater, auditorium hydronic heating and evaporative cooling, direct ventilation, roof ventili	See Historic Structures Report
	VCTC	Pipers	28		\$	115,000		County	Piper's Electrical	Upgrade service to 600A. Add emergency generator	See Historic Structures Report
	VCTC	Pipers	28		\$	60,000		County	Piper's Kitchen	New catering kitchen, Upgrade kitchenette panel size	See Historic Structures Report
	VCTC	Pipers	28		\$	70,000		County	Piper's Carriage House	Prep 2 opening for Carriage house doors, refurbish/rebuild 2 carriage house doors	See Historic Structures Report
	Plan	Planning	28	Grant 25	\$	200,000	\$	MT	Mark Twain Drainage Im..	Implement DVAMP master plan including drainage, detention basins, easements, culverts, etc.	Lyon match, CWSD too, plan done.
	PW	Sewer	28	Grant 28	\$	200,000	\$	GH	GH Sewer Lines	Replace sewer lines in Gold Hill	Plan needed.
	VCTC	VCTC	28	Grant 28	\$	1,000,000	\$	VC	Inclinor F to C Street	Inclinor from VC Freight Depot (multi-modal transit hub) to C Street.	Estimate needed.
	PW	Facilities	28	Grant 28	\$	1,500,000	\$	County	Seismic retro Courthouse	Earthquake retrofit of Coutny Courthouse	See Historic Structures Report
	PW	Facilities	28	Grant 28	\$	1,500,000	\$	County	Seismic retro St. Mary's	Earthquake retrofit of Saint Mary's Art Center (old hospital)	Estimate needed
	PW	Facilities	28	Grant 28	\$	1,500,000	\$	County	Seismic retro Fourth Wd.	Earthquake retrofit of Fourth Ward School	Estimate needed
	PW	Facilities	28	Grant 28	\$	1,500,000	\$	County	Seismic retro Piper's	Earthquake retrofit of Piper's Opera House	Estimate needed
	VCTC	Pipers	28		\$	250,000		County	Piper's Balcony	Balcony repairs "full use" option	
	Plan	Infrastructure	28		\$	500,000		LW	LCC Gas Lines	Replace gas distribution lines throughout LCC. Allow NV Energy to connect LCC to new LW natural gas utility	Discovery Phase Assess now.
	PW	Facilities	28		\$	500,000		County	TRI Admin. Offices	Develop TRI Government Center to accommodate all remote county offices for north access.	Painted Rock PUD service too.
	PW	Roads	28		\$	100,000		County	Pedestrian Trail Phase 1	Pedestrian trail paved between Fourth Ward School and Virginia City Motel and Justice Court.	
	PW	Infrastructure	28		\$	10,000,000		PR	Bridge at Painted Rock	Replace existing Painted Rock Bridge over Truckee River.	
	PW	Infrastructure	28		\$	2,000,000		LW	Bridge at Rainbow Bend	New and wider bridge over Long Valley Creek in Rainbow Bend at Avenue of the Colors.	Tie in with LW Flood Project
	PW	Infrastructure	28		\$	2,000,000		LW	Bridge at Peri Ranch Rd.	New and wider bridge over Long Valley Creek into Peri Ranch Road at the Lockwood Community Corp.	
	PW	Infrastructure	28		\$	2,000,000		LW	Bridge at southern LCC rd.	New and wider bridge over Long Valley Creek into (I) at the Lockwood Community Corp.	
	PW	Roads	28		\$	500,000		VCH	Long Valley Rd. Improve	Long Valley Road improvements, drainage reconstruction, and paving. First 2 miles from Lousetown.	
	PW	Roads	28		\$	1,000,000		LW	Peri Ranch Rd. west	Widen, improve, and separate from residential units Peri Ranch Road from comm center to Canyon Way.	
	PW	Facilities	28		\$	500,000		County	County Horse Shelter	Wild horse rescue center in at VCH run by VRWPA or other qualified non-profit.	Pending alignment by Leporie.
	PW	Sewer	28		\$	2,500,000		GH	Gold Hill Sewer Expansion	Expand Gold Hill wastewater facility (x2) to facilitate new residential/commercial construction.	Location to be determined.
	PW	Facilities	28		\$	2,000,000		County	Regional Fire Train Center	Add fire and emergency training site near Mark Twain Community Center	Affordable housing
	PW	Facilities	28		\$	100,000		LW	Convert Station 74	Convert vacated Fire Station 74 to non-emergency Public Works vehicle and equipment staging.	
	PW	Facilities	28		\$	700,000		LW	LW Riverwalk	Riverwalk, shade, etc., between Mineries and Rainbow Bend to access by all Lockwood residents.	
	PW	Pipers	28		\$	1,000,000		County	Piper's Structural Retro	Retrofit Piper's Opera House structural integrity, ADA access, interior improvements, retaining wall, etc.	Move Station 74 out of floodplain
	PW	General	28		\$	1,000,000		LW	LW Land Acquire Washoe	Acquire vacant land north of Rainbow Bend.	
	PW	Facilities	28		\$	2,000,000		County	Seismic VC Comm Center	Earthquake retrofit VC Senior Center	Request land swap from Washoe.
	PW	Facilities	28		\$	2,000,000		VC	VC South Entrance Rest Stop.	Develop south entrance to VC with restrooms, parking, and visitor information kiosks.	
	PW	Facilities	28		\$	4,000,000		VC	Swimming Pool Cover	Cover new swimming pool to become indoor facility and year-round service.	
	PW	Roads	28		\$	2,000,000		VC	C Street Fix from NDOT	Drainage, shoulder, curb, retaining walls, and structural repairs on C Street.	Per NDOT relinquishment
					\$	47,908,000	\$	13,200,000			
	PW	Facilities	30		\$	10,000,000	\$	County	Regional Animal Shelter	Regional animal center for small and large animals (Coordinate with Lyon and other counties).	
	PW	Facilities	30		\$	2,000,000		VCH	Petroglyphs Ranger Stn.	Develop ranger station, tourism center, parking, restrooms, etc. to open and protect Petroglyphs site.	
	IT	Facilities			\$	100,000		County	Security Key Fobs	Outwide key fob entrance security system.	
	PW	Facilities			\$	500,000				Occupy and rehabilitate existing DA/Sheriff Office into VCTC Visitors' Center. Per moving to school build.	
	PW	Facilities	30		\$	100,000		LW	LW Amphitheater	Construct outdoor amphitheater in Lockwood near Louise Peri Park	
	PW	Facilities	30		\$	100,000		VC	VC Amphitheater	Construct outdoor amphitheater in Lockwood near Miner's Park and Community Chest	
	PW	Facilities	30		\$	100,000		MT	MT Amphitheater	Construct outdoor amphitheater in Mark Twain in gap between park and Community Center	
	PW	Facilities	30		\$	100,000		VCH	VCH Amphitheater	Construct outdoor amphitheater in Highlands on land between Community Center and Loutstown Road.	
	PW	Facilities	30		\$	1,000,000		County	School Admin Building T1	Retrofits to move administrative offices to E Street schools when school moves to K12 facility.	Courthouse remain court.
	PW	Facilities	30		\$	200,000		County	School Admin Building T1	Retrofits to create board/commission chambers at existing school gym when move occurs.	Community chambers.
	PW	Roads	30		\$	10,000,000		LW	LW Ramp Improvement	Widen and improve safety on Canyon Way ramp approaching I-80 interchange.	Subject to Washoe land swap.
	PW	Facilities	30		\$	4,000,000		VC	Divide Reservoir Park	Add recreation facilities (benches, barbecues, fishing dock, etc.) to Divide Reservoir for public use.	2016 Master Plan supported

PW	Equip. Acq.	25	\$	45,000		PW	GMC Buildings/Gnds.	GMC short-bed gas pickup with shell for water and sewer.	Split roads/water funds?
PW	Equip. Acq.	25	\$	60,000		PW	GMC Buildings/Gnds.	GMC 4-door diesel w. utility bed for buildings/grounds. Needs to pull weight.	
PW	Equip. Acq.	25	\$	350,000		PW	Motor Grader	John Deere Motor Grader	
			\$	455,000					
PW	Equip. Acq.	26	\$	200,000		PW	Dump Truck	Replace Ford L9000 Dump Truck with new 10-wheel dump truck.	
CD	Equip. Acq.	26	\$	40,000		CD	Pickup CD	Replace current vehicle per rotation schedule.	
			\$	240,000					
PW	Equip. Acq.	27	\$	650,000		PW	Vector Truck (north)	New Vector Truck to serve north end of Storey County (LW, TRI, PR)	
			\$	650,000					
CM	Equip. Acq.	28	\$	50,000		CM	Staff Vehicle	Replace current vehicle per rotation schedule and anticipated mileage.	
IT	Equip. Acq.	28	\$	50,000		IT	Staff Vehicle	Replace current vehicle per rotation schedule and anticipated mileage.	
Dispatch	Equip. Acq.	28	\$	50,000		Dispatch	Staff Vehicle	Replace current vehicle per rotation schedule and anticipated mileage.	
VCTC	Equip. Acq.	28	\$	50,000		VCTC	Staff Vehicle	Replace current vehicle per rotation schedule and anticipated mileage.	
PW	Equip. Acq.	28	\$	50,000		PW	Staff Vehicle	Replace current vehicle per rotation schedule and anticipated mileage.	
SCSC	Equip. Acq.	28	\$	50,000		SCSC	Staff Vehicle	Replace current vehicle per rotation schedule and anticipated mileage.	
CD	Equip. Acq.	28	\$	50,000		CD	Pickup CD	Replace current vehicle per rotation schedule.	
CD	Equip. Acq.	28	\$	50,000		CD	Pickup CD	Replace current vehicle per rotation schedule.	
			\$	400,000					
	ning							END NOTES	Notes
								Description	
								The foregoing is a draft and subject to change, board action, errors, and community discussion...	
								Notes	
								County = County facilities used countywide.	
								Fire = Fire District used countywide.	
								VCTC = Uses for the purpose of supporting tourism economic development.	
								SCSD = Storey County School District	
								VC = Virginia City	
								VCH = Highlands	
								GH = Gold Hill	
								LW = Lockwood	
								MT = Mark Twain	
								PR = Painted Rock	
								TRI = Tahoe-Reno Industrial Center or McCarran	
								Road maintenance included in existing Roads CIP and is not included in this document.	
								2020-2024 CIP are included in the existing board approved CIP and may not be listed in this document.	
								Storey County School District items are in review now.	
								Painted Rock PUD development, unless stated, is not included in the above estimates.	



Storey County Board of County Commissioners

Agenda Action Report

Meeting date: 12/21/2021 10:00 AM -
BOCC Meeting

Estimate of Time Required: 15 minutes

Agenda Item Type: Discussion/Possible Action

- **Title:** Discussion, public workshop, and possible direction to staff on formulating for future board action to the FY 2022-2028 Storey County Fire District Capital Improvement Plan (CIP) including facilities and infrastructure, plans and studies, and equipment and vehicles. A final CIP draft will be considered for approval by the fire board at a later meeting.
- **Recommended motion:** I (fire commissioner) motion to direct fire staff to proceed with the draft Capital Improvement Plan (CIP) as presented by staff, but with the following amendments from this workshop (list amendments), and to bring a final draft CIP back to this fire board before the FY 2022-23 budget season for possible final consideration and implementation.
- **Prepared by:** Jeremy Loncar

Department:

Contact Number: 775-847-0954

- **Staff Summary:** Fire District staff for the past year have collaborated and engaged with Storey County officials, public and business owners to build a draft capital improvement plan for the fire board and public to review and discuss at this workshop. The draft CIP included needed projects which are likely to occur in the next eight-year period. Following the workshop, district staff will amend the CIP for possible consideration by the fire board. The final fire board-adopted CIP will be used as part of the upcoming budget process for the FYI 2022-23 period, and beyond. The CIP draft aligns with known elements of the fire district's strategic plan.
- **Supporting Materials:** See attached
- **Fiscal Impact:**
- **Legal review required:** False
- **Reviewed by:**

____ Department Head

Department Name:

____ County Manager

Other Agency Review: _____

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued



STOREY COUNTY FIRE PROTECTION DISTRICT

Capital Improvement

Equipment	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Type III Engine at FS #71	\$375,000.00					
Type III Engine at FS #72		\$375,000.00				
Type III Engine at FS #74			\$375,000.00			
Type III Engine at FS #75				\$375,000.00		
Type III Engine at FS #76			\$375,000.00			
Type III Engine at FS #77						\$375,000.00
Type I Engine at FS #76			\$700,000.00			
Type I Engine at FS #77				\$700,000.00		
Type I Engine at FS #71			\$725,000.00			
Fire Chiefs Vehicle			\$72,000.00			
Fuels Management Vehicle				\$75,000.00		
Administrative vehicle				\$45,000.00		
Prevention Vehicle		\$62,000.00				
Deputy Training Chief Vehicle		\$62,000.00				
Battalion Chief Vehicle				\$70,000.00		
Assistant Chief Vehicle	\$70,000.00					
Haz Mat Unit #75						\$800,000.00
Ambulance Replacement		\$250,000.00		\$250,000.00	\$250,000.00	\$500,000.00
Ambulance at FS #76			\$250,000.00			
Ambulance at FS #77						\$250,000.00
75' Ladder truck at FS #71					\$1,250,000.00	
Plow Truck for Station #72			\$65,000.00			
Repaint / Refurbish Squad 75				\$80,000.00		

Information Technology							
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
Replace iPads every 4 years (3 per year)		\$11,500.00	\$11,500.00	\$25,000.00	\$11,500.00	\$25,000.00	
Replace computers every 4 years (4 per year)	\$9,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$7,000.00	\$7,000.00	
Mobile Data Terminals	\$9,000.00	\$9,000.00	\$9,000.00	\$10,000.00	\$10,000.00	\$10,000.00	
Install Heart Healthy Tones and Station Alert				\$25,000.00	\$25,000.00	\$25,000.00	
	\$18,000.00		\$26,500.00	\$26,500.00	\$66,000.00	\$53,500.00	\$67,000.00

Communications							
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
Replace iPads every 4 years (3 per year)		\$11,500.00	\$11,500.00	\$25,000.00	\$11,500.00	\$25,000.00	
Base Station Radios for Stations		\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$350.00	
Install Heart Healthy Tones and Station Alert				\$25,000.00	\$25,000.00	\$25,000.00	
	\$0.00	\$15,000.00	\$15,000.00	\$53,500.00	\$40,000.00	\$50,350.00	

Equipment							
	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
SCBA		\$7,500.00	\$85,000.00	\$75,000.00	\$85,000.00	\$85,000.00	
Convert fill stations and squad for MSA Packs		\$5,000.00					
Air Ride on Existing Ambulances	\$20,000.00	\$20,000.00					
Electric Extrication Tools		\$52,000.00	\$52,000.00		\$52,000.00	\$52,000.00	
Portable Pumps (Wildland)	\$15,000.00	\$15,000.00	\$15,000.00		\$15,000.00		
Replace old Fire Hose	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	
Arizona Vortex	\$14,000.00		\$14,000.00				
Haz Mat Chemistry equipment		\$40,000.00	\$15,000.00	\$40,000.00			
Purchase Standpipe Kits	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$14,000.00	\$14,000.00	
	\$76,000.00	\$166,500.00	\$208,000.00	\$142,000.00	\$186,000.00	\$171,000.00	

	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	
Total	\$586,000.00	\$4,835,000.00	\$7,411,500.00	\$9,602,500.00	\$11,529,500.00	\$9,688,350.00	

Operational Improvement

Staffing		2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Firefighter/AEMT FS# 71						\$118,000.00	
Firefighter/AEMT FS# 71						\$118,000.00	
Firefighter/AEMT FS# 71						\$118,000.00	
Firefighter/Medic FS# 72				\$135,000.00			
Firefighter/Medic FS# 72				\$135,000.00			
Firefighter/Medic FS# 72				\$135,000.00			
Firefighter/Medic FS#71				\$135,000.00			
Firefighter/Medic FS#71				\$135,000.00			
Firefighter/Medic FS#71				\$135,000.00			
Battalion Chief (North Districts)							\$190,000.00
Battalion Chief (North Districts)							\$190,000.00
Battalion Chief (North Districts)							\$190,000.00
Firefighter/AEMT FS# 74					\$118,000.00		
Firefighter/AEMT FS# 74					\$118,000.00		
Firefighter/AEMT FS# 74					\$118,000.00		
Captain FS# 74					\$165,000.00		
Captain FS# 74					\$165,000.00		
Captain FS# 74					\$165,000.00		
Admin Assistant FS#71			\$92,000.00				
Fire Inspector							\$118,000.00
Captain FS#72						\$165,000.00	
Captain FS#72						\$165,000.00	
Captain FS#72						\$165,000.00	
Firefighter/AEMT FS# 76					\$118,000.00		
Firefighter/AEMT FS# 76					\$118,000.00		
Firefighter/AEMT FS# 76					\$118,000.00		
Firefighter/Medic FS# 76					\$135,000.00		
Firefighter/Medic FS# 76					\$135,000.00		
Firefighter/Medic FS# 76					\$135,000.00		

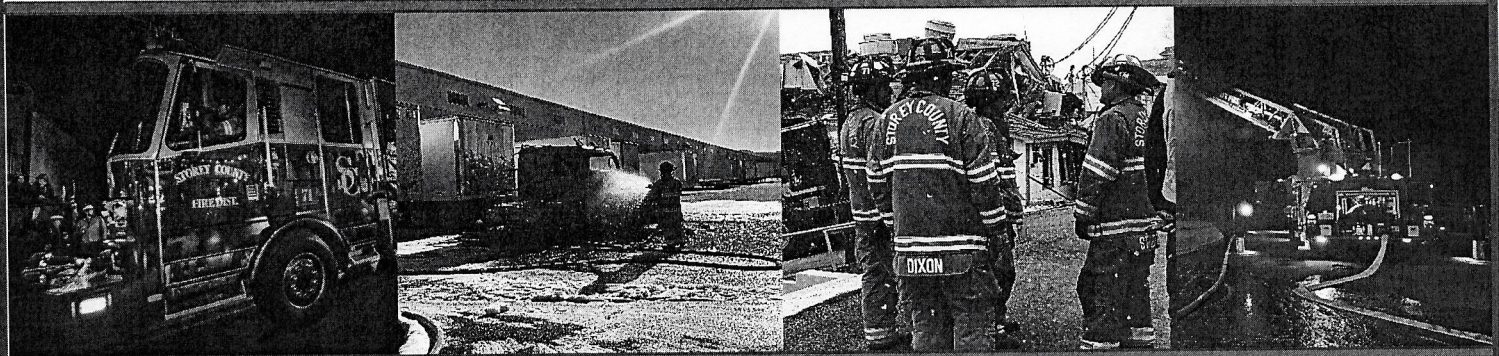
Fire Captain FS# 76					\$205,000.00			
Fire Captain FS# 76					\$205,000.00			
Fire Captain FS# 76					\$205,000.00			
Firefighter/AEMT FS# 77								\$123,000.00
Firefighter/AEMT FS# 77								\$123,000.00
Firefighter/AEMT FS# 77								\$123,000.00
Firefighter/AEMT FS# 77								\$141,000.00
Firefighter/Medic FS# 77								\$141,000.00
Firefighter/Medic FS# 77								\$141,000.00
Firefighter/Medic FS# 77								\$205,000.00
Fire Captain FS# 77								\$205,000.00
Fire Captain FS# 77								\$205,000.00
Fire Captain FS# 77								
Deputy Chief / Training Division					\$255,000.00			
Assistant Fire Chief		\$255,000.00						
Fuels Management Officer / Battalion Chief					\$246,000.00			
Total		\$255,000.00	\$92,000.00	\$1,311,000.00	\$2,223,000.00	\$849,000.00		\$2,095,000.00

STOREY COUNTY FIRE PROTECTION DISTRICT



Capital and Operational Improvement Plan

2022-2028



**Be Nice-Solve Problems
Serve Community**

Submitted by:
Jeremy B. Loncar, *Fire Chief*

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Message from The Chief

The Storey County Fire Protection District's Capital Improvement plan outlines three different levels of priorities for improvement of equipment and personnel. These are the district needs, wants, and wishes. In evaluation of the District's current status, we are faced with many real needs that will be addressed immediately or in the near future. These items are outlined within the CIP packet in black print. The wants and wishes of the district could easily change with the rapid and diverse growth within the Tahoe Reno Industrial Park as well as the county as a whole. As these changes occur, this plan will be updated accordingly. The wants and wishes are outlined in *italics* and in Red for easy reference.

This document should not represent a solidified plan moving forward to 2028, but more so as a living and constantly evolving guide. This CIP helps provided us with clear direction and identifies our priorities to ensure we continue to grow and deliver the highest quality service to our customers.

Jeremy B. Loncar

Fire Chief, Storey County Fire Protection District

Capital Items

1. Apparatus / Vehicles

a. Type 3 Wildland Engines

- i. Replace existing Type 3's
- ii. Increase our fleet to equip future station 76 & 77 with wild land fire response apparatus.

b. Type 1 Structure Engines

- i. Replace existing Type 1 Engine with a district specific spec in Virginia City.
- ii. Equip future station 76 & 77 with Structure fire response apparatus

c. Water Tenders (Tactical)

- i. Replace existing Water Tenders
- ii. Increase our fleet to equip future station 76 & 77 with water supply fire response apparatus.

d. Chief Officer Vehicles

- i. Replacement of Fire Chiefs Vehicle
- ii. Replacement of Fire Marshals Vehicle
- iii. Replacement of Fire Inspectors Vehicle
- iv. Add an Administrative vehicle in District 71
- v. Assistant Fire Chief Vehicle.
- vi. Deputy chief of Training vehicle.
- vii. Fuels Management Officer vehicle

e. Ambulances

- i. Maintain an annual ambulance replacement program
- ii. Increase our fleet to equip future station 76 & 77 with EMS response vehicles.

f. Hazardous Materials Squad

- i. Dedicated Hazardous Materials Squad for the North Districts.
- ii. Repaint / refurbish existing Hazardous Materials Squad for the South Districts.

g. Heavy Rescue's

- i. Provide a Heavy Rescue for the North and South Districts to mitigate technical rescue operations.

h. Dozers

- i. Add additional dozer to the fleet
- ii. Replace existing dozer 74

i. Dozer Chase Vehicles (Dozer Tender)

- i. Provide a chase vehicle for additional dozers

j. Transport and Trailers

- i. Replace existing transports and trailers

k. Excavator

- i. Provide second excavator with more capabilities

l. Ladder Truck

- i. Replace existing T71 with a 55-75' quint in district 71.

m. Plow Truck

- i. Replace current vehicle utilized to plow snow at Station 72

	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Type III Engine at FS #71	375,000.00					
Type III Engine at FS #72		375,000.00				
Type III Engine at FS #74			375,000.00			
Type III Engine at FS #75				375,000.00		
Type III Engine at FS #76			375,000.00			
Type III Engine at FS #77						375,000.00
Type 1 Engine at FS #76			700,000.00			
Type 1 Engine at FS #77				700,000.00		
Type I Engine at FS #71			725,000.00			
Fire Chiefs Vehicle			72,000.00			
Fuels Management Vehicle				75,000.00		
Administrative vehicle				45,000.00		
Prevention Vehicle		62,000.00				
Deputy Training Chief Vehicle		62,000.00				
Battalion Chief Vehicle				70,000.00		
Assistant Chief Vehicle	70,000.00					
Haz Mat Unit #75						800,000.00
Ambulance Replacement		250,000.00		250,000.00	250,000.00	500,000.00
Ambulance at FS #76			250,000.00			
Ambulance at FS #77						250,000.00
75' Ladder truck at FS #71					1,250,000.00	
Plow Truck for Station #72			65,000.00			
Repaint / Refurbish Squad 75				80,000.00		
Replace Water Tender #73			450,000.00			
Replace Water Tender #72						450,000.00
Water Tender at FS #75					450,000.00	
Water Tender at FS #76					450,000.00	
Replace Water Tender #74					450,000.00	
Replace Water Tender #71				450,000.00		
Heavy Rescue (N Districts)					750,000.00	
Heavy Rescue (S Districts)						750,000.00
Excavator						275,000.00

Dozer Chase #71				78,000.00		
Dozer Chase #72				78,000.00		
Transport & Trailer				220,000.00		
Transport & Trailer				220,000.00		
Dozer #75				350,000.00		
Dozer #71				350,000.00		
	\$445,000.00	\$749,000.00	\$3,012,000.00	\$3,341,000.00	\$3,600,000.00	\$3,400,000.00

Funding for Apparatus and vehicles will primarily come from the District's Capital fund. Grants such as the Assistance to Firefighters Grant (AFG) through FEMA may also be utilized but limited capacities and only available for a single purchase per year.

Capital Items

2. Facilities

- a. **New Fire Station 71**
 - i. Replace existing 3 building with one new station.
- b. **Relocate Station 74**
 - i. Rebuild station 74 out of the flood plane
- c. **Add Station 76 & 77**
 - i. Build new stations to meet demand within TRIC
- d. **Training Towers**
 - i. Provide training grounds and tower in both North and South Districts
- e. **Repaint Station 72 & Repair siding damage**
 - i. Paint both buildings Station & House. Repair siding damage to both buildings.
- f. **Finish Sleeping quarters and office in Station 75**
 - i. Increase sleeping quarters to account for 4-person staffing
 - ii. Add office for fire inspector
 - iii. Provide area for EMS Cache
- g. **Fuels Management Quarters**
 - i. Build new building to house fuels management personnel and equipment
 - ii. New building within District 72
 - iii. Will be utilized to assist in storing reserve wildland apparatus
- h. **Reserve apparatus storage / cache**
 - i. Build a new building to house all structural fire & EMS response reserve apparatus
 - ii. Provide a place for a fire district cache
 - iii. Build within district 71
- i. **Relocate Station 73 to new building**
 - i. Build a new station 73
 - ii. Turn over current building to the community center
- j. **Attach House to new apparatus bays at station 72**
 - i. Construct breeze way to new apparatus bays at station 72
 - ii. Upfit new building with NFPA compliant exhaust evacuation systems
- k. **Install Exhaust system in station 171**
 - i. Provide for a clean air working environment within station 171

	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
New Fire Station 71 VC		3,800,000.00				
Relocate Station 74				3,500,000.00		
New Fire Station 76			3,500,000.00			
New Fire Station 77					3,500,000.00	
Training Tower (South Districts)						2,500,000.00
Training Tower (North Districts)				2,500,000.00		
Paint FS #72 & Replace Damaged Siding	10,000.00					
Finish Sleeping Quarters in Station 75	5,000.00					
Replace Station #72						3,500,000.00
Fuels Management Quarters (Dist. 72)			650,000.00			
Reserve Apparatus Storage					650,000.00	
New Fire Station #73					3,500,000.00	
Connect FS# 72 to New Apparatus bays		78,000.00				
Exhaust System FS# 171	32,000.00					
	47,000.00	3,878,000.00	4,150,000.00	6,000,000.00	7,650,000.00	6,000,000.00

Funding for facilities can be acquired through various grant sources such as the USDA, District's Capital fund, and the FEMA AFG. Grants such as the Assistance to Firefighters Grant (AFG) through FEMA may also be utilized but limited capacities and only available for a single purchase per year.

Capital Items

3. Information Technology

- a. **Replace iPads every 4 years (3 per year)**
 - i. Replace existing iPads and remain on a rotation schedule.
- b. **Replace Desktop Computers**
 - i. Replace existing computers per I.T recommendations
- c. **Install Heart Healthy Tones & other Alert functions**
 - i. Upgrade our current system to have Heart Healthy Tones
 - ii. Upgrade our alert system to automatically turn on lights and other features
- d. **Install Mobile Data Terminals (MDT)**
 - i. Install tough books or equivalent in all engines, rescues, trucks, and command vehicles
 - ii. These will need to be on a rotation schedule
- e. **Install Station Monitors**
 - i. Monitors in each station that will work with our CAD as a secondary alert system, mapping, and other information sharing with all stations.

	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Replace iPads every 4 years (3 per year)		11500	11500	25000	11500	25000
Replace computers every 4 years (4 per year)	9000	6000	6000	6000	7000	7000
Mobile Data Terminals	6500					
Install Heart Healthy Tones and Station Alert				25000	25000	25000
	9,000	17,500	17,500	56,000	43,500	57,000

Funding for information technology can be acquired through various grant sources such as SERC, LEPC, District's Capital fund, and the FEMA AFG. Grants such as the Assistance to Firefighters Grant (AFG) through FEMA may also be utilized but limited capacities and only available for a single purchase per year.

Capital Items

4. Communications

a. Build upon new Motorola Radio System

- i. Increase mobile radios to account for new staff.
- ii. Establish a radio cache

b. Install new base station radios in each station

- i. Replace existing mobile radios with base station radios in each station

c. Purchase Digital Pagers

- i. Replace analog pagers with digital

d. Replace existing BK radios

- i. Replace current out of compliance radios used on Wildland incidents with newer compliant ones.

	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Build upon new Motorola Radio System	5000	10000	10000	35000	35000	35000
Base Station Radios for stations		3500	3500	3500	3500	3500
Digital Pagers	2800	9000				
Replace BK Radios with Compliant versions			28000	28000		28000
	7,800	13,500	41,500	66,500	38,500	66,500

Funding for communications can be acquired through various grant sources such as SERC, LEPC, District's Capital fund, and the FEMA AFG. Grants such as the Assistance to Firefighters Grant (AFG) through FEMA may also be utilized but limited capacities and only available for a single purchase per year.

Capital Items

5. Equipment

- a. **Convert fill stations and squad for MSA SCBA's**
 - i. Finish converting all district Fill stations for the new MSA pack
- b. **Install Air Ride on existing ambulances**
 - i. Install air ride on existing Ram ambulances to provide for a better ride for the patient
- c. **Replace existing hydraulic extrication tools with electric**
 - i. Replace current hydraulic extrication tools with new electric versions which require less components and provide for shorter scene time.
- d. **Replace portable wildland pumps**
 - i. Our current portable pumps can not be utilized in some areas because of emissions and that they are physically put into bodies of water.
- e. **Replace old fire hose**
 - i. Establish a rotation plan to replace existing fire hose.
 - ii. The fire district currently uses hose that is over 20 years old.
- f. **Arizona Vortex**
 - i. Purchase technical rescue vortex tripod units for each engine
- g. **Purchase new Haz Mat Equipment**
 - i. Purchase equipment for Haz Mat for Squad 75
 - ii. Purchase equipment for Haz Mat for potential Squad 71
 - iii. Purchase new gas monitors
- h. **Standpipe kits**
 - i. Purchase standpipe kits for each engine and truck.
 - ii. Kits consist of hose, tools, appliances, etc.

	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
SCBA		7500	85000	75000	85000	85000
Convert fill stations and squad for MSA Packs		5000				
Air Ride on Existing Ambulances	20000	20000				
Electric Extrication Tools		52000	52000		52000	52000
Portable Pumps (Wildland)	15000	15000	15000		15000	
Replace old Fire Hose	20000	20000	20000	20000	20000	20000
Arizona Vortex	14000		14000			
Haz Mat equipment		40000	15000	40000		
Purchase Standpipe Kits	7000	7000	7000	7000	14000	14000
	76,000	166,500	208,000	142,000	186,000	171,000

Funding for equipment can be acquired through various grant sources such as SERC, LEPC, District's Capital fund, and the FEMA AFG. Grants such as the Assistance to Firefighters Grant (AFG) through FEMA may also be utilized but limited capacities and only available for a single purchase per year.

Operational Improvement

6. Staffing

- a. **Increase staffing at Station 71**
 - i. Move from 2 person staffing to 4
- b. **Increase staffing at Station 72**
 - i. Move from 2 person staffing to 3
 - ii. Create a Captain position
- c. **Add Battalion Chiefs**
 - i. Create North and South Battalion Chiefs
- d. **Increase Staffing at Station 74**
 - i. Move from 2 person staffing to 4
 - ii. Create a Captain position
- e. **Staffing at Station 76**
 - i. Increase in staffing for Station 76
 - ii. Create a Captain position
- f. **Staffing at Station 77**
 - i. Increase in staffing for Station 77
 - ii. Create a Captain position
- g. **Hire additional Fire Inspector**
 - i. Inspector dedicated to District 71, 72, and 73
- h. **Hire additional Admin Assistant**
 - i. Perform permitting, assist in office duties, and assist in fuels management program
- i. **Hire an Assistant Fire Chief**
 - i. Assist the Fire Chief in Operations and Administration
- j. **Move Fuels Management Officer to District Budget**
 - i. Retain FMO under District budget
 - ii. Increase salary and rank to Battalion Chief
- k. **Hire Deputy Chief of Training**
 - i. Dedicated to monitoring, instructing, record maintenance, and lesson plan development

	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
Firefighter/AEMT FS# 71					118000	
Firefighter/AEMT FS# 71					118000	
Firefighter/AEMT FS# 71					118000	
Firefighter/Medic FS# 72			135000			
Firefighter/Medic FS# 72			135000			
Firefighter/Medic FS# 72			135000			
Firefighter/Medic FS#71			135000			
Firefighter/Medic FS#71			135000			
Firefighter/Medic FS#71			135000			
Battalion Chief (North Districts)						190000
Battalion Chief (North Districts)						190000
Battalion Chief (North Districts)						190000
Firefighter/AEMT FS# 74				118000		
Firefighter/AEMT FS# 74				118000		
Firefighter/AEMT FS# 74				118000		
Captain FS# 74				165000		
Captain FS# 74				165000		
Captain FS# 74				165000		
Admin Assistant FS#71		92000				
Fire Inspector						118000
Captain FS#72					165000	
Captain FS#72					165000	
Captain FS#72					165000	
Firefighter/AEMT FS# 76				118000		
Firefighter/AEMT FS# 76				118000		
Firefighter/AEMT FS# 76				118000		
Firefighter/Medic FS# 76				135000		
Firefighter/Medic FS# 76				135000		
Firefighter/Medic FS# 76				135000		
Fire Captain FS# 76				205000		
Fire Captain FS# 76				205000		
Fire Captain FS# 76				205000		
Firefighter/AEMT FS# 77						123000
Firefighter/AEMT FS# 77						123000
Firefighter/AEMT FS# 77						123000
Firefighter/Medic FS# 77						141000
Firefighter/Medic FS# 77						141000

Firefighter/Medic FS# 77						141000
Fire Captain FS# 77						205000
Fire Captain FS# 77						205000
Fire Captain FS# 77						205000
Deputy Chief / Training Division			255000			
Assistant Fire Chief	255000					
Fuels Management Officer / Battalion Chief			246000			
	255,000	92,000	1,311,000	2,223,000	849,000	2,095,000

Funding for staffing will primarily come from the District's Capital fund. Grants such as the Assistance to Firefighters Grant SAFER through FEMA may also be utilized but limited capacities and only available for a single application covering 3 years.

Total Costs

Fiscal year 2022/2023

Capital Improvement	<i>\$586,000</i>
Operational Improvement	<i>\$255,000</i>

Fiscal Year 2023/2024

Capital Improvement	<i>\$4,832,000</i>
Operational Improvement	<i>\$92,000</i>

Fiscal Year 2024/2025

Capital Improvement	<i>\$7,408,500</i>
Operational Improvement	<i>\$1,281,000</i>

Fiscal Year 2025/2026

Capital Improvement	<i>\$9,598,500</i>
Operational Improvement	<i>\$2,223,000</i>

Fiscal Year 2026/2027

Capital Improvement	<i>\$11,526,500</i>
Operational Improvement	<i>\$849,000</i>

Fiscal Year 2027/2028

Capital Improvement	<i>\$9,685,350</i>
Operational Improvement	<i>\$2,095,000</i>



Storey County Board of County Commissioners Agenda Action Report

Meeting date: 12/21/2021 10:00 AM -
BOCC Meeting

Estimate of Time Required: 10 minutes

Agenda Item Type: Discussion/Possible Action

- **Title:** Consideration and possible approval of a Memorandum of Understanding between Storey County Fire Protection District and the Storey County Firefighters Association Local 4227 as it pertains to the Fire Inspector position within the 2019-20223 Collective Bargaining Agreement establishing salary and incentive provisions for the Fire Inspector.
- **Recommended motion:** I (Fire Commissioner) move to approve the memorandum of understanding with the Storey County Firefighters Association Local 4227 outlining changes relevant to the Fire Inspector in the 2019-2023 Collective Bargaining Agreement.
- **Prepared by:** Tobi Whitten

Department:

Contact Number: 7758470968

- **Staff Summary:** I am requesting approval of the memorandum of understanding with the Storey County Firefighters Association Local 4227 including the Fire Inspector within the 2019-2023 CBA. The fire inspector will be included within the Storey County Firefighters Association and will be eligible for incentives. The Fire Inspector will be at pay scale 124 as currently established under resolution, with step modifications for the newly hired fire inspector in accordance to Storey County Policy 507.
- **Supporting Materials:** See attached
- **Fiscal Impact:** Unknown
- **Legal review required:** TRUE
- **Reviewed by:**

____ Department Head

Department Name:

____ County Manager

Other Agency Review: _____

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued

**Memorandum of Understanding
between
Storey County Fire Protection District
and the
Storey County Fire Fighters' Association IAFF Local 4227**

December 21, 2021

This Memorandum of Understanding (MOU) is between the Storey County Fire Protection District, a political subdivision of the State of Nevada, and the Storey County Fire Fighters' Association IAFF Local 4227 to include the position of Fire Inspector and relative modifications for said position within the CBA, attached and identified as Amendment 2. This agreement applies exclusively to the amendments shown herein and shall have no effect on the remaining provisions of the bargaining agreement or its appendices.

Approved on this twenty first day of December, 2021.

STOREY COUNTY

STOREY COUNTY FIRE FIGHTERS'
ASSOCIATION, IAFF LOCAL 4227

Jay Carmona, Chairman

Matt Dixon, President

Clay Mitchell, Vice-Chairman

Chris Tillisch Vice-President

Lance Gilman, Commissioner

Jerry McCullough, Secretary

Fritz Klinger, Treasurer

Approved as to form:

Anne Langer, District Attorney

Amendment 2

AGREEMENT

BETWEEN

STOREY COUNTY FIRE PROTECTION
DISTRICT, NEVADA

AND

STOREY COUNTY FIRE FIGHTERS' ASSOCIATION IAFF LOCAL 4227

JULY 1, 2019-JUNE 30, 2023

PREAMBLE

This Agreement is made and entered into at Virginia City, Nevada, pursuant to the provisions of the Nevada Revised Statutes, by and between the Storey County Fire Protection District, a Political Subdivision of the State of Nevada, hereinafter referred to as the Employer, and the Storey County Fire Fighters' Association, IAFF Local 4227, hereinafter referred to as the Union.

It is the purpose of this Agreement to achieve and maintain harmonious relations between the Employer and the Union, to provide for equitable and peaceful adjustments of differences which may arise, and to provide proper standards of wages, hours, and other conditions of employment.

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ARTICLE 1: RECOGNITION

1. The Employer hereby recognizes the Union as the exclusive collective bargaining unit for all Employees in the bargaining unit engaged in fire prevention and suppression in the Storey County Fire Protection District (District). The bargaining unit, Storey County Fire Fighters' Association IAFF Local 4227, represents both Supervisory and Non-Supervisory employees.
2. The following job class(es) shall be covered by this Agreement:
 - Firefighter/AEMT
 - Firefighter/Paramedic
 - Fire Captain
 - Fire Inspector
3. In the event the Employer creates a new job classification that will be placed in the bargaining unit or amends the job requirements of an existing job classification within the bargaining unit, the Employer will notify the Union as to their intended action and allow Union input prior to adoption. Where the proposed changes or change impacts matters within the scope of mandatory bargaining as specified in NRS 288 and this Agreement, upon request from the bargaining agent, the Employer will enter into negotiations to the extent required by law or this Agreement.

ARTICLE 2: MANAGEMENT RIGHTS

Those subject matters which are not within the scope of mandatory bargaining and which are reserved to the local government employer without negotiation are outlined in NRS 288.

ARTICLE 3: WAGES

1. Biweekly Wages. All Employees will be paid on each biweekly Friday, with wages computed through the preceding Sunday. Annual and hourly wages are reflected in Appendix B and Appendix C (Fire Inspector Salary & Step Schedule, Grade 124).
2. Employees will be paid for hours worked during the work period. The District and Union agree to a 14-day, 106 hour work period for line firefighters. Overtime will be paid in accordance with Article 5.
3. An employee's base rate is defined as the annual wage at their step divided by their annual scheduled hours. Forty (40) hours per week equals two-thousand and eighty (2080) annually and fifty-six (56) hours per week equals two thousand nine hundred and twelve (2912) annually.
4. An employee's regular rate of pay for purposes of overtime calculation is employee's base rate under subpart 3 plus:
 - a. Incentive pay, per Article 40, that is a percentage (excludes fitness incentive)
 - b. Payment in lieu of health benefits, per Article 25
 - c. Acting Pay, per article 29
 - d. Or any other type of pay required by the FLSA

5. The salary increases provided in Appendix B will be implemented as follows:
 - a. Year 2, 2020-2021, will occur on a rolling basis.
 - i. A shift will be effective August 3, 2020
 - ii. B shift will be effective July 6, 2020
 - iii. C shift will be effective July 20, 2020
 - b. Year 3, 2021-2022, will be effective on the first day of the first full pay period of July 2021.
 - c. Year 4, 2022-2023, will be effective on the first day of the first full pay period of July 2022.
6. An employee who is promoted to a higher classification must move to the next closest step from his/her former position, but must receive no less than a 5 percent increase in base pay.

ARTICLE 4: HOURS OF WORK

1. The regular workday and workweek for eight-hour Employees shall consist of, respectively, an eight (8) hour workday, and on an annual average, a forty (40) hour workweek. Any change in the number of hours in the workday or regular workweek shall be subject to negotiation, although an eight-hour Employee may be subject to working shift work as necessary, at the discretion of the Fire Chief.
2. The regular workday and workweek for line firefighters shall consist of an average 24 hour day and 56 hour workweek.
3. The work schedule for Line Employees shall consist of forty-eight (48) hours on duty followed by ninety-six (96) hours off duty. Any changes in the work schedule shall be negotiated with the Union prior to implementing the changes.
4. The normal workday schedule for Line Employees is 0800 hours -1200 hours and 1300 hours - 1700 hours. Between the hours of 1700 through 0800, Employees shall respond to calls, conduct night drills on an as needed basis, complete incident reports, conduct training for volunteers on an as needed basis, ensure equipment is in a state of readiness, perform physical conditioning on an elective basis, and ensure facilities are clean and in operational order for the next shift and perform related tasks.

ARTICLE 5: OVERTIME COMPENSATION

1. Employees may be required to remain on duty beyond their regular shift or to work hours in addition to regularly scheduled hours.
 - a. Line Employees will be compensated for overtime work at the rate of one and one-half (1-1/2) times the regular rate of pay for each hour or portion thereof worked in excess of regularly scheduled hours or in excess of 106 hours in the 14-day work period.
 - b. Eight-hour Employees will be compensated for overtime work at the rate of one and one-half (1-1/2) times the regular rate of pay for each hour or portion thereof worked in excess of regularly scheduled hours.

- c. Overtime will be earned in increments of one-quarter (1/4) hours.
- 2. Overtime will be added to the payroll for the period during which the overtime is performed. If time is lost during the regular work week for unexcused absence, then overtime pay shall not prevail until the overtime hours worked exceed the unexcused absence hours. It is understood that nothing in this Article shall require payment for overtime hours not worked. All overtime must have previous authorization of the Supervisor or Fire Chief if compensation therefore is to be affected.
- 3. Line Employees required to remain on duty beyond their regular shift for emergencies such as an aircraft incident, multiple alarms, natural disaster, civil disorder, and the like shall be compensated at a rate of one and one-half (1-1/2) times the Employee's regular rate of pay for such overtime hours worked; and eight-hour Employees shall be compensated at a rate of one and one-half (1-1/2) times the Employee's regular rate of pay for such overtime hours worked.
- 4. Line Employees who are on out-of-district incidents will be compensated portal to portal at overtime rate (one and one-half times the employee's regular rate of pay), excluding their normally scheduled work hours and scheduled trade days.
- 5. Overtime shall be paid to any Employees who are required or requested by the Supervisor or Fire Chief to attend training sessions, seminars, conferences, etc. Overtime shall be paid for all travel time, including any early arrival time required at airports, train stations, bus depots, etc. Overtime shall be paid for all time spent attending the actual training session, seminar, conference, etc. Employees shall be covered for any compensable injury/illness covered by Workers' Compensation for the entire time the Employee is away from home, regardless of activity. Employees shall not be required to pay any out of pocket expenses for training sessions, seminars, conferences, etc.
- 6. Overtime shall be filled by Line Employee Bargaining Unit members. For the purposes of overtime to fill vacancies, an overtime/call-back staffing software system shall be agreed upon by the Union and the Fire Chief.
 - a. The staffing software shall include all bargaining unit members who desire to work overtime/call-back to fill vacancies in staffing. A rotation procedure will be utilized within the staffing software. The eligibility list will be established with the Employee with the most full-time continuous service with the Employer and will reset the same way each January 1st.
 - b. Members shall sign up for vacancies through the staffing software program. Members shall fill overtime in a rotation procedure agreed to by the parties using the staffing software. Mandatory overtime may be required in the event Employees who are off duty are not available to fill vacancies.

ARTICLE 6: CALL BACK

1. Any Employee who is called back by his/her supervisor or the Fire Chief to work during hours outside his/her regularly scheduled shift, which hours will not abut his/her regularly scheduled shift hours, will receive a minimum of two (2) hours' pay at the applicable hourly rate regardless of the amount of time worked.
2. Call back for eligible Line Employees will be compensated for at the rate of one and one-half (1-1/2) times the regular rate of pay for each hour or portion thereof worked in excess of regularly scheduled hours. Call back for eligible eight-hour Employees will be compensated at the rate of one and one-half (1-1/2) times the regular rate of pay for each hour or portion thereof worked in excess of regularly scheduled hours. Ineligible employees will receive overtime pay for these hours if applicable. Eligibility for callback pay and contributions to the Public Employees' Retirement System (PERS) on call back pay will be in accordance with NRS 286 and policies adopted by the Nevada PERS Board (as amended).
3. Line Employees who are called back for emergencies such as multiple alarms, natural disasters, civil disorders, and the like shall be compensated at a rate of two and one-tenth (2-1/10) times the Employee's regular rate of pay for such call back hours worked (Example: if the employee is called back during these types of incidents, to cover a station, and not go to the incident, then they receive 1.5 call back rate. If the employee goes to the incident then they shall receive 2 1/10 call back pay); and eight-hour Employees shall be compensated at a rate of one and one-half (1-1/2) times the Employee's regular rate of pay for such call back hours worked. Call-back shall be filled by Bargaining Unit members. For the purposes of call-back to fill vacancies, an overtime/call-back staffing software program list shall be utilized and agreed upon by the Union & the Fire Chief.
 - a. The staffing software shall include all bargaining unit members who desire to work overtime/call-back to fill vacancies in staffing. A rotation procedure will be incorporated as stated in Article 5 Overtime. The initial eligibility list will be established with the Employee with the most full-time continuous service with the Employer and reset the same way each January 1st.
 - b. All notifications for call back will be made through the staffing software program.
4. The on-duty battalion chief or his/her designee will be responsible for making notification for call back using the staffing software. If no bargaining unit member comes back to fill vacant shifts, the fire chief or his/her designee shall utilize Article 2 Management Rights to ensure that there are adequate staffing levels to meet the needs of the community.

ARTICLE 7: VACATION

1. 24-hour Employees will be granted vacation benefits as shown in the following table.

Years of Continuous Service	Vacation Earning Rate Bi-weekly Pay Period
Less than 5 years	7.39 hours (8/24 Hr. Shifts)
5 years but less than 10 years	8.31 hours (9/24 Hr. Shifts)
10 years but less than 15 years	9.23 hours (10/24 Hr. Shifts)
15 years but less than 20 years	10.16 hours (11/24 Hr. Shifts)
20 years or more	11.08 hours (12/24 Hr. Shifts)

Vacation credits shall be accrued for each pay period the Employee is in full pay status a major portion of his regularly scheduled biweekly hours. The following provides an example of the manner in which vacation is accrued for an employee on 24-hour shifts.

Example:

There are 26 pay periods in a fiscal year (July 1 through June 30). Accordingly, the employee accrues vacation leave as follows:

Years of Service	Vacation Earning Rate and Result	
(<5 years)	7.39 hrs. x 26 =	192.14
(5 years)	8.31 hrs. x 26 =	216.06
(10 years)	9.23 hrs. x 26 =	239.98
(15 years)	10.16 hrs. x 26 =	264.16
(20 years)	11.08 hrs. x 26 =	288.08

2. Eight-hour Employees will be granted vacation benefits as follows:

Years of Continuous Service	Vacation Earning Rate Bi-weekly Pay Period
Less than 5 years	5 hours
5 years but less than 10 years	6.15 hours
10 years but less than 15 years	7.0 hours
15 years but less than 20 years	8.0 hours
20 years or more	9.0 hours

Vacation credits shall be accrued for each pay period the Employee is in full pay status a major portion of his regularly scheduled biweekly hours. The following provides an example of the manner in which vacation is accrued for an employee on 8-hour shifts.

Example:

There are 26 pay periods in a fiscal year (July 1 through June 30). Accordingly, the employee accrues vacation leave as follows:

Years of Service	Vacation Earning Rate and Result	
(<5 years)	5.00hrs. x26=	130.00
(5 years)	6.15 hrs. x 26 =	159.90
(10years)	7.00 hrs. x 26 =	182.00
(15 years)	8.00 hrs. x 26 =	208.00
(20 years)	9.00 hrs. x 26 =	234.00

3. Maximum annual leave carry-over at the end of the last pay period of December even if the pay period does not actually end until January (e.g., ends on January 4 at 0800 hours):

- a. 40-hour workweek= 240 hours maximum accrual.
- b. 56-hour workweek= 336 hours maximum accrual

The annual accrual cap shall be based on calendar year and leave shall cease to accrue on January 1 of each year. An Employee shall be paid at his/her regular hourly rate for each hour of vacation time taken. Vacation taken during a biweekly period shall be charged before vacation earned during that pay period is credited. Holidays, as enumerated in this Agreement, occurring within the vacation period will not be counted against vacation hours.

4. Employees voluntarily separated from the Employer shall lose all rights for computing prior service upon reemployment by the Employer.
5. Upon termination of employment, other than for cause and following no less than five (5) consecutive years of regular full-time employment, each Employee shall be compensated at his/her regular hourly rate for his/her total vacation hours accrued, subject to the limitations in Section 3 of this Article.
6. The Fire Chief shall establish a Line Employee list and Forty Hour Employee list showing seniority within the Fire District to be used for vacation scheduling. The list shall be brought up to date annually and sent out to all employees by district email, employees will submit their requests through the staffing software as well as submitting leave request forms. There will be no more than one (1) Line Employee and (1) Forty Hour Employee granted vacation time on the same shift without approval of the Fire Chief.
7. Vacation preferences shall be granted in order of seniority. For purposes of this Article, seniority shall be based on total full-time service with the District.
8. Employees shall request vacation leave by providing a minimum of fourteen (14) calendar days' notice. An exception to this fourteen (14) calendar day requirement may be granted by the Fire Chief or his/her designee after considering the circumstances that warrant such exception and the convenience and conventionality of the District.
9. For purposes of this Article, seniority shall be based on time in District service.
10. Vacation Leave will not be granted on the following holidays:

- a. Thanksgiving.
- b. Christmas Day.
- c. Christmas Eve.
- d. New Years' Day.
- e. Fourth of July.

ARTICLE 8: SICK LEAVE

1. Sick leave hours shall accrue for each pay period the Employee is in full pay status for a majority of the Employee's regularly scheduled biweekly hours. Line Employees covered by this Agreement shall earn seven (7) hours of sick leave per biweekly pay period. Eight-hour Employees covered by this Agreement shall earn four and sixty-two hundredths (4.62) hours of sick leave per biweekly pay period.
2. Sick leave shall be granted when the Employee is incapacitated due to illness, injury, pregnancy, or childbirth. Sick leave shall be granted when the Employee is quarantined, receiving required medical or dental services or examinations, or upon injury or illness of the Employee's spouse, children, parents, or any other legal dependent. If an Employee does not have adequate accrued sick leave time, the Employee may be granted the use of other accrued leave time, if any, in lieu thereof. In no case, however, will sick leave time be used or granted as vacation time.
 - a. In all cases, the Employer's Family and Medical Leave Act (FMLA) provisions shall apply as a minimum.
3. Employees may donate sick leave time to those Employees that do not have adequate accrued sick leave time as provided in subsection 7 of this Article.
4. Sick leave shall be charged on the basis of actual time used to the nearest quarter (1/4) hour. Sick leave taken during a biweekly period shall be charged before sick leave earned that pay period is credited.
5. An Employee requesting sick leave may be required to provide the Fire Chief with evidence acceptable to the Fire Chief to substantiate the request if required. If a physician's visit is required as a result of this request, it shall be on District time.
6. Upon termination of employment, other than for cause, each Employee shall be compensated at his/her base rate of hourly pay, for total sick leave hours accrued up to a maximum of one thousand three hundred thirty-three (1,333) hours for Line Employees and nine hundred fifty-two (952) hours for Eight-hour Employees at the following rates.

Sick Leave Buy Out	
Years of Continuous service	Rate of Pay:
5 years but less than 10 years	35¢ on the Dollar
10 years but less than 20 years	50¢ on the Dollar
20 years or more	65¢ on the Dollar

7. Catastrophic Leave

a. Request for Catastrophic Leave

- i. An Employee who is himself/herself affected by a catastrophe as defined in paragraph (a) may request, in-writing, that a specified number of hours of catastrophic leave be granted.
- ii. A catastrophe means the employee is unable to perform the duties of his/her position because of a serious illness or injury to the employee which is life threatening or which will require a lengthy convalescence. Lengthy convalescence means a period of disability that an attending physician expects to exceed ten (10) weeks.
- iii. The request must include:
 1. The Employee's name, title, and classification, and
 2. A statement from a medical doctor certifying the limitations which prevent the Employee from being available for work and the expected duration of the limitations.
- iv. An Employee may not receive any leave from the catastrophic leave account until s/he has used all his/her accrued annual, sick, and other paid leave. If an Employee has requested leave from the catastrophic leave account within the previous three (3) years, the Employee may not receive any leave from the catastrophic leave account until s/he has been off work for forty (40) consecutive hours and has used all his/her accrued sick, annual, and other paid leave.
- v. An Employee who receives leave from the account for catastrophic leave is entitled to payment for that leave at a rate no greater than his/her own rate of pay.

b. Establishing the Catastrophic Leave Account

1. The Fire Chief may establish an account for catastrophic leave at the request of a Fire District Employee. All Employees of the Fire District who are listed as part of this contract bargaining unit and who are eligible to use sick leave may use catastrophic leave and/or donate to catastrophic leave. Donations to and withdrawals from this account are restricted to Employees of the Fire District who are listed as part of this contract bargaining unit.
11. An employee may only receive leave from the catastrophic leave account if s/he independently contributes at least 8 hours per calendar year to the account.
 - u1. A donating Employee may request, in writing, that a specified number of hours of his/her accrued annual or sick leave be transferred from his/her account to the catastrophic leave account.
 - 1 v. The minimum number of hours that may be transferred is eight (8) hours. An Employee may not transfer sick leave to the account for catastrophic leave if the balance of his/her account after the transfer is less than three hundred thirty-six (336) hours. Leave will be placed in a pool; however, the Employee may transfer hours to the catastrophic leave account for use by a particular Employee who has been determined to be eligible to receive the leave.
 - v. Any hours of annual or sick leave that are transferred from any Employee's account to the catastrophic leave account may not be returned or restored to that Employee. This subsection does not prevent the Employee from receiving leave pursuant to section 7 (b) of this Article.
- c. Review of Status of Catastrophe; Termination of Leave; Disposition of Hours Not Used
 - i. The Fire Chief or his/her designee shall review the status of the limitations of the Employee and determine when the limitations no longer exist, based on appropriate medical review.
 11. The Fire Chief or his/her designee shall not grant any hours of leave from the catastrophic leave account after:
 1. The limitations cease to exist; or
 2. The Employee who is receiving the leave resigns or his/her employment with the District is terminated.
 111. Any leave which is received from the catastrophic leave account which was not used at the time the limitations cease to exist or upon the resignation or termination of the employment of the Employee must be returned to the catastrophic leave account.

- d. Maintenance of Records on Catastrophic Leave -- The District shall maintain the records and report to the Union any information concerning the use of catastrophic leave account.
- e. Substantiation of Limitations - The Fire Chief or his/her designee may require written substantiation of the limitations and expected duration by a physician of his/her choosing. Said physician shall be of equal or greater qualification as the treating physician. The cost of such written substantiation shall be borne by the District. Visits to said physician shall be on District time.

ARTICLE 9: HOLIDAYS

1. Regular paid holidays are:

- New Year's Day (January 1)
- Martin Luther King's Birthday (Third Monday in January)
- Washington's Birthday (Third Monday in February)
- Memorial Day (Last Monday in May)
- Independence Day (July 4)
- Labor Day (First Monday in September)
- Nevada Day (Last Friday in October)
- Veteran's Day (November 11)
- Thanksgiving Day (Fourth Thursday in November)
- Day after Thanksgiving (Friday following the fourth Thursday in November)
- Christmas Day (December 25)
- One Floating Holiday

One floating holiday per calendar year and any other day observed as a holiday by the Employer and declared a holiday by the governor of the State of Nevada and/or the President of the United States.

2. The Employer agrees to pay each Employee required to work twenty-four (24) hour shifts, five and one half (5.5) hours of his/her base hourly rate.
3. The Employer agrees to pay each Employee required to work eight (8) hour shifts, three point seven (3.7) hours of his/her base hourly rate. Compensation for holiday pay shall be based on a 40-hour wage.
4. Designated Holidays - Eligibility Requirements:
 - a. Holiday pay benefits apply to all regular Employees.
 - b. An Employee who is on paid leave of absence will be eligible for holiday pay for a designated holiday observed during the leave of absence.
 - c. An Employee scheduled to work on a designated holiday who does not report and is not

excused will forfeit the holiday pay premiums.

- d. In order to receive holiday pay, an Employee must be in pay status their scheduled workday immediately before and their scheduled workday immediately after the holiday.
5. Should a line Employee be required to work Overtime on a Holiday, s/he shall receive one and one-half (1.5) times his/her regular rate of pay for each hour worked, in addition to the twelve (12) hours received as Holiday pay. There shall be no compounding of the applicable Overtime pay.
6. Should any ~~eight-hour~~ Forty Hour Employee be required by order of his/her supervisor or the Fire Chief to work on any of the above-named Holidays, s/he shall receive one and one-half (1.5) times her/his regular rate of pay for each hour worked, in addition to this holiday pay. There shall be no compounding of the applicable overtime pay.

ARTICLE 10: SENIORITY

1. The Fire Chief shall establish a list showing seniority based on full-time continuous service with the District and full-time continuous service in his/her current position within the District, and it shall be brought up to date annually and will be emailed to all District employees via District email.
2. Seniority shall be based on total full-time continuous service within the District, except as otherwise provided in this Agreement.
3. A break in service of less than ninety (90) days or a break in service due to a personnel reduction shall not be considered as a break in continuous full-time service but shall not count toward full-time service.

ARTICLE 11: NON DISCRIMINATION

Employer and Union mutually agree to comply with NRS 288.140: Right of employee to join or refrain from joining employee organization; exceptions; discrimination by employer prohibited; limitations on nonmember acting on own behalf; and NRS 613.330: Unlawful employment practices: Discrimination on basis of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability or national origin; interference with aid or appliance for disability; refusal to permit service animal at place of employment. This Article is not subject to the grievance procedure.

ARTICLE 12: SAFETY AND HEALTH

1. A joint Safety Committee composed of two (2) representatives of the Union and two (2) representatives of management shall be established within thirty (30) workdays of signing of this Agreement. Each party shall also designate one (1) alternate.
2. The Committee will meet in a timely manner whenever a member notifies the chairman of the existence of a safety hazard.
3. There will be a first meeting of the Committee to establish the rotation procedure for the chairman.
4. If a majority of the Committee certifies the existence of a safety or health hazard and a majority certifies that adequate action has not been instituted and the Fire Chief fails to take corrective action, a report of the hazard may thereafter be made to OSHA or any other appropriate state or federal agency.
5. The Employer shall pay for a complete physical examination, including but not limited to, the physical examination set forth by NFPA, ANSI, and NRS 617. All Employees must have these physical examinations.
6. A copy of the results of all physical examinations will be placed in the Employee's health file located in the Human Resources Department. Progress regarding any conditions the examining physician reports needing to be resolved shall be monitored by the District with subsequent physical examinations as reasonably necessary. Such subsequent necessary physical examinations, but not treatment, must be paid for by the Employer.
7. The Employer shall provide adequate physical fitness equipment as resources permit per the recommendations of the Safety Committee.
8. The Employer and represented Employees shall comply with all laws, including Nevada OSHA, regulations, and ordinances relating to the Fire District.
9. Recognizing issues of safety related to the Fire District, all personnel working on the line shall meet the same standards, including but not limited to NFPA, ANSI, NRS and NAC.

ARTICLE 13: BULLETIN BOARDS

1. The Union may post notices involving Union business in the location and manner such notices are presently posted. All items to be posted on the bulletin boards must be signed by the Union President.
2. If the Union wishes a separate bulletin board, it may furnish and install a reasonably sized bulletin board (not to exceed four [4] square feet) in a location having reasonable access and visibility at all career fire stations.

ARTICLE 14: WORK RULES

1. The Employer may adopt rules and regulations consistent with the Nevada Revised Statutes and this Agreement. In addition to any other legal requirements (including NRS 288), no rule, regulation, or amendment or cancellation thereof shall become effective until discussed with the Union President to receive input prior to implementation. Where a change impacts matters within the scope of mandatory bargaining as specified in NRS 288 and this Agreement, upon request of the bargaining agent, the Employer will enter into negotiations to the extent required by law or this Agreement.
2. The parties agree that all directives, bulletins, policy procedures, operational notices, and other materials relating to the Fire District's operational policies and procedures shall be issued in a manner of proper index, consecutive number and date of issue and located in an area designated for such material. Said information shall be updated on a regular, recurring basis, as needed, but no less than annually.
3. A Forty Hour Employee cannot be reclassified as a fifty-six (56) hour per week Line Employee without participating in an approved hiring and testing process for a recognized (56) hour per week Line Employee position.

ARTICLE 15: UNION BUSINESS

Union business will comply with NRS 288. Representatives of the Union and its affiliates will be permitted to transact Union business on District property, provided that this shall not disrupt normal work. The Employer may require union business to be conducted only during non-paid time, such as before work and after work, during breaks, and/or at lunchtime. Union business may only be conducted in common areas and/or designated Employee break areas. Designated representatives of the Union shall be allowed to receive telephone calls or other communiques concerning Union business at any time during working hours. The Union shall have the right to use the interoffice mail for Union business. District email may be used internally to conduct Union business, but it shall be limited to all parties to this Agreement and subject to established District policies. The Union may post notices involving Union business in the location(s) and manner(s) as mutually agreed upon.

The Union may use the District's buildings for meetings if such use does not interfere with the operations of the District. The permission of the Fire Chief or his/her designee must be obtained before any meeting, but such permission may not be unreasonably withheld.

The Union acknowledges and agrees that the Union shall be solely responsible for the opening, closing, and securing of District buildings used by the Union for Union meetings. The Union acknowledges and agrees that the Union shall indemnify, defend, and hold the Employer harmless for any damages incurred and against any claims made or actions initiated against the Employer as a result of the Union's use of District buildings for Union meetings.

ARTICLE 16: UNIFORM ALLOWANCE

1. The Employer shall provide two (2) sets of structural firefighting pants, turnout coats, boots, gloves, hood(s), and gear bags, one (1) helmet, one (1) flashlight, and whatever standard safety equipment needed by the Employee and agreed to by the Safety Committee. The employer shall provide 2 sets of wildland pants, wild land shirt, and wild land gloves. In addition, the Employer will replace turnouts and safety equipment on an as needed basis when the Employer determines they are worn out, are no longer serviceable, or have been grossly contaminated.
2. The uniforms, turnouts and safety equipment will conform to all current safety standards such as, but not limited to, NFPA, OSHA, NIOSH and FEMA, etc.
3. The Employer shall provide each Employee a uniform allowance of one thousand dollars (\$1,000) for each year of this Agreement. Each yearly allowance shall be paid in two (2) equal lump sum payments, one on the first pay period in June of each year and the second on the first pay period of December of each year.
4. The Employer shall provide two (2) washers and one (1) dryer at each career staffed station. One washer shall be designated for non-contaminated items, and one washer shall be designated for contaminated items.
5. The Employer shall be responsible for the cleaning of all uniforms contaminated by any materials requiring decontamination that are not replaced as provided in Section 1 of this Article.
6. The Employer shall reimburse the Employee for the cost of repairing or replacing personal property which is lost, damaged, or destroyed at fires or related emergencies in the performance of his/her duties. The reimbursement shall be made within thirty (30) days from approval of the claim. The list of personal property shall include and be limited to prescription eyeglasses, including non-disposable contact lenses, watches, and multi-purpose tools (e.g., Leatherman, Gerber).
7. Any claims will be submitted to the Safety Committee for review and approval or denial. Reimbursement amounts shall be limited to one hundred twenty-five dollars (\$125.00) per claim for prescription eyewear; fifty dollars (\$50.00) per claim for watches and multi-purpose tools; and two hundred fifty dollars (\$250) in aggregate within the contract year.

ARTICLE 17: LEAVE FOR CIVIC DUTIES

Temporary Leave at full wages will be provided to the employee for jury duty, court appearances, and administrative proceedings arising out of the employee's employment with the District and for selective service examinations. An employee who is subpoenaed or otherwise required to appear in court or at administrative proceedings arising out of his/her employment with the District, and which appearances occur outside his/her regularly scheduled shift, shall be paid one and one-half (1.5) his/her regular rate of pay for the time spent at such appearances.

In accordance with NRS 6.190, a person summoned to appear for jury duty, the employer and employee, agent or officer of the employer shall not, as a consequence of the person's service as a juror or prospective juror:

1. Require the person to use sick or annual leave; or
2. Require the person to work:
 - a. Within 8 hours before the time at which the person is to appear to jury duty; or
 - b. If the person's service has lasted for 4 hours or more on the day of his/her appearance in a jury duty, including the person's travel time to and from the place where court is held, between 5:00 p.m. on the day of his/her appearance for jury duty and 3:00 a.m. the following day.

The employee shall claim any jury, witness, or other fee to which s/he may be entitled by reason of the appearances described above and pay such fees, except travel mileage and expense reimbursement that was not covered by the employer, to the Storey County Treasurer within 5 working days of receipt, to be deposited by the applicable fund of the District.

Annual leave may be taken by the employee for court appearances or administrative proceedings, not related to employment with the District and not related to jury duty, in which the employee is a party or a witness.

An employee shall not receive pay from the employer for missed work time associated with court appearances in matters to which the employee is a party or is to serve as a witness for a party who has filed an action against an employer. The employee may, however, choose to use his/her annual leave.

ARTICLE 18: SERVICES CONNECTED DISABILITY

All eligible members shall be covered by a workers compensation program of the district's choice that conforms with the provisions of the Nevada Industrial Insurance Act (NRS 616) and the Nevada Occupational Disease Act (NRS 617) and that provides for payment of industrial accident benefits and compensation for partial and total disability arising from industrial injuries and occupational diseases.

1. In the event an Employee is absent from work due to a service-connected disability, approved pursuant to NRS 616 or 617, a supplemental amount from the District will be provided which would cause the total amount received by the Employee from the service-connected disability and the District to equal his/her salary at the time of his/her

disability. The supplemental compensation will start from the first day of absence or illness, but shall not exceed 60 calendar days for the same incident. During this period, the Employee shall not forfeit any accrued sick leave. Successful completion of the probationary period is required in order to qualify for the supplemental compensation from the District.

2. During the period when supplemental compensation is provided, the Employee will accrue sick and annual leave benefits as if s/he were in full-pay status. Further, during such period, the District will continue its full contribution toward the Employee's group medical insurance coverage, including his/her spouse and/or family as provided for otherwise in this Agreement.
3. It is the intent of the District to pay on-the-job injured employees (as outlined in this section) the difference between full biweekly wages and that provided pursuant to NRS 616 and 617 covering the period enumerated in Section 1 of this Article. No supplemental benefits shall be paid until after the employee's lost-time benefit check has been deposited with the Storey County Treasurer.
4. If an Employee who is entitled to disability compensation has not completed his/her probationary period, or if an Employee who has received supplemental compensation for the maximum 60 calendar days is unable to return to work, s/he may elect to utilize accrued sick leave, during which period the Employee shall receive compensation from the District as provided by NRS 281.390. If the Employee is receiving no compensation for time missed from work through the workers' compensation program, the Employee must use leave benefits to fully account for any absence.
5. When accrued sick leave has expired, if the Employee is still unable to work and the Employee is receiving compensation for time missed from work through the workers' compensation program, s/he will be permitted to use his/her accrued annual leave as sick leave. Subsequent to the expiration of both the Employee's sick and annual leave, provided that the Employee has so elected to use his/her annual leave as sick leave, the Employee's compensation will be limited to that provided by NRS 616 or 617 and the Employee will be placed in a leave without pay status. However, through written justification to the Personnel Director, exceptions to this Article may be approved by the Fire Chief in-writing with written notice provided to the County Manager and Personnel Director.
6. As a result of a licensed physician's evaluation and prognosis, it appears that the Employee will not return to his/her regular District job within a 12-month period, the District may require a medical separation. Medical separation appeals of Employees covered by this Agreement shall be handled in accordance with the procedures set forth in Article 24 Grievance Procedures.

ARTICLE 19. MILITARY LEAVE

Any Employee who is a member of the organized U.S. Army, Navy, Air Force, Coast Guard, Nevada National Guard, or Marine Reserves shall continue to receive paid military leave as prescribed by NRS 281.145, and any benefits as provided by the Uniform Services Employment and Reemployment Rights Act (USERRA) of 1994.

Employees may choose to use accrued annual leave before taking leave without pay. The Employer cannot require that annual leave or other personal leave be used. Employees returning from Military Leave are entitled to any benefits determined by seniority that they had when their Leave began and to any benefits which would have accrued had they remained continuously employed. This includes, for example, merit step and seniority. The Employer shall count the years of Military Leave as if they were years of actual work to determine the accrual rate of Annual and Sick Leave and to determine the rate of pay if the rates are based on seniority. Employees do not accrue Annual and Sick Leave while on Military Leave unless other Employees, including those outside of the bargaining unit, are allowed to do so.

This Article recognizes that NRS 281.145 governing paid military leave provide hours to the Employee equivalent to 15 working days of paid military leave in a 12-month period beginning January 1 and ending December 31 of each year (i.e., the calendar year). This Article recognizes that 15 days means 15 regularly scheduled shifts regardless of the number of hours in a regular shift. The Employer recognizes that the applicable regulations intend to provide "hours" equivalent to 15 "workdays" and, therefore, fractions of days taken are deducted in hour increments.

For example, Employees working regular 24-hour shifts are entitled to an equivalent of 15 working days of paid military leave, and this equates to 360 hours of leave within a 12-month period. Employees working regular 8-hour shifts are also entitled to an equivalent of 15 working days of paid military leave, and this equates to 120 hours of leave in the same period.

The employee must provide the Fire Chief call-to-duty orders documentation within one shift of receipt of the order, unless the order calls the employee to duty in less than that time.

Bargaining unit members may donate accrued annual leave to any military member who is at the time on active duty and who has exhausted his/her allotted military time under the USERRA and NRS 281.145.

ARTICLE 20: POLITICAL ACTIVITY

1. Employees may engage in political activity that is not prohibited by state laws.
2. Employees will not engage in political activity while on duty or in uniform. Political activity, for the purposes of this section of Article 20, is activity to elect or defeat any candidate, political party or ballot issue.
3. Applicable state and federal laws shall be followed when allowing Employees to vote in the electoral process.

ARTICLE 21. RETIREMENT

The Employer will pay all retirement contributions for Employees covered under this Agreement as required by NRS 286. No provision of this Article shall be deemed to waive any provision of Chapter 286 of NRS in respect to "Early Retirement."

If there is a PERS increase during the term of this contract (post July 1, 2020) said increase will be shared equally between the District and the union members in accordance with NRS 286.421 (3) (a) (1). The union members portion will be covered by reducing agreed upon chart increase by 50% of the PERS increase.

ARTICLE 22: PROGRESSIVE AND CORRECTIVE DISCIPLINARY ACTION

Progressive and corrective disciplinary action is designed to provide a fair and structured way for Employees to improve their job performance and/or behavior which do not meet the standards or demands of their position and to provide a system for fair and equitable treatment of those Employees who will not or cannot bring their performance up to expected standards without such structure.

1. It is the policy of the Employer, through a progressive and corrective discipline system, to give Employees an opportunity to improve their job performance and/or behavior which does not meet the standards or demands of their position. An Employee may be summarily dismissed (i.e., instant dismissal without notice) only in the event of gross misconduct or as circumstances warrant. The goal of the progressive and corrective discipline system is to correct or improve unsatisfactory performance/behavior, and the measures utilized will be commensurate with the deficiency to be corrected.
2. Progressive and corrective disciplinary action may begin at any of the steps defined in this section, depending on the seriousness of the offense committed, the frequency of occurrence, or the cumulative effect of multiple minor infractions.
 - a. Documented Verbal Warning/Reprimand - A verbal warning or reprimand is given to the Employee for the first occurrence of a minor offense. The warning is administered by the Employee's immediate supervisor or the Fire Chief.
 - b. Written Warning/Reprimand - A written or formal warning is given to the Employee in the first instance of more serious offenses or after repeated instances of minor offenses. The warning is administered by the Employee's immediate supervisor or the Fire Chief. It states the nature of the offense and specifies any future disciplinary action which will be taken against the Employee if the offense is repeated within a specified time frame. A copy of the Written Warning/Reprimand and corresponding documentation are placed in the Employee's master personnel file. The Written Warning/Reprimand and corresponding documentation shall remain in the Employee's master personnel file for no less than fifteen (15) months, after which the records may be removed from the Employee's personnel file upon written request of the

Employee directly to the Fire Chief, and validation of the Human Resources Director. The Employee is required to read and sign the formal warning and may attach a rebuttal which will be placed in the employee's personnel file along with the formal warning.

c. Suspension Without Pay:

1. If the seriousness of the offense warrants or despite previous warnings an Employee still fails to reach the required standards in the specified time frame, the Employee may be suspended without pay. During Suspension, the Employee is barred from working for a predetermined period of time and his/her salary is docked accordingly. Suspension without pay actions may range from one (1) to ten (10) shifts for line personnel and one (1) to twenty (20) days for eight (8) hour personnel.
11. An Employee may also be placed on Suspension without pay pending discharge. A decision to suspend pending discharge is made based on the reasons for the Discharge and is generally utilized when the Employee is suspected of gross misconduct or when his/her continued presence during the investigation period would be a disruption to normal Fire District business. If the Employee is found to have been Suspended inappropriately, pay and benefits for the period of Suspension will be reinstated (except that, if insurance has lapsed, coverage for time passed cannot be reinstated).

d. Involuntary Demotion:

1. If the seriousness of the offense warrants or despite previous warnings an Employee still fails to reach the required standards in the specified time frame, the Employee may be demoted.
3. Dismissal - An Employee who fails to correct unsatisfactory performance/behavior during previous steps in the progressive discipline procedure will be terminated. In the case of a serious infraction (gross misconduct), an Employee may be summarily Dismissed (i.e., instant dismissal without notice) only in the event of gross misconduct, defined as acts which are intentional, wanton, willful, deliberate, and reckless, or in deliberate indifference to the Employer's interest, and only while on duty or specifically acting as an agent of the Employer without benefit of the progressive and corrective discipline's sequence of lesser actions.
4. Notice of Suspension, Involuntary Demotion, or Dismissal --All notices of Suspension, Involuntary Demotion, or Dismissal shall be given to the Employee in-writing, specifying the action to be taken and the grounds upon which the action is based. The specification of charges shall include a statement of the job performance and/or behavior which does not meet the standards or demands of their position. The notice shall include a statement that the Employee has five (5) working days to meet with the Fire Chief or his/her designee to discuss the proposed action. The specification of charges shall be signed by the Fire Chief or his/her designee. The Fire Chief or his/her designee shall not Suspend, Involuntarily Demote, or Dismiss an Employee without giving ten (10) working days' notice prior to the action being taken.

The Fire Chief may serve notice upon an Employee by mail or personal service. If mailed, notice shall be mailed to the Employee at his/her last known address by USPS Certified Mail, Return Receipt Requested. Receipt shall be deemed the date of first attempt of delivery as indicated on the return receipt. Should notice be returned-to-sender, receipt shall be deemed to be on the third day after the date of mailing of the notice.

The Employee may be accompanied by a Union representative should the Employee decide to meet with the Fire Chief to review the charges. The Employee shall be given an opportunity to state his/her position as to whether there are true and reasonable grounds for the proposed action.

The discipline may be postponed to allow for the consideration of evidence the Employee produced and/or for further investigation of the Employee's response.

5. Appeals of Disciplinary Actions -Within ten (10) days of the date that disciplinary action of Suspension Without Pay, Involuntary Demotion, or Dismissal is implemented by the Fire Chief, the Union may appeal said disciplinary action to Arbitration as provided in Article 24 Grievance Procedure 3. Formal Levels, (c) Level 3.
6. Failure of the District or its designee to follow the steps or procedures outlined in this Article may be cause to file a grievance pursuant to Article 24 of this Agreement.

ARTICLE 23: PERSONNEL FILES

1. The Employer will maintain a personnel, training, and medical file on each Employee. The Employer shall maintain only one (1) set of these files on each Employee; personnel and medical files shall be maintained by the Human Resources Department. Training files shall be maintained by the Fire District. Individual health-related information for the Hazardous Materials (Haz-Mat) response units shall be maintained on those units, provided the Employee agrees, in-writing.
2. Any Employee has the right to review his/her personnel file and/or health file upon request in the Human Resources Department. Reasonable advance notice will be provided. This right is limited to the individual Employee to review his/her own personnel file and/or health file. However, an Employee may, with a notarized release form, permit his/her personnel file and/or health file to be reviewed by a party so authorized, upon written request to the Human Resources Department.
3. Employees are encouraged to request placement in their files of any educational or other accomplishments that serve to recognize an achievement bearing on both the Employee and the Employer. A denial of such request and reason for the denial shall be provided to the Employee in-writing.
4. Except as provided in Section 2 of this Article, only those people working in the Human Resources Department, the Fire Chief, and those people in the immediate chain of

command of the Employee, as authorized by the Fire Chief, shall have access to an Employee's files. In addition, the Employer's authorized attorney/attorneys shall have the right to access an Employee's files for legitimate personnel purposes related to discipline, complaints, grievances, arbitrations, and lawsuits involving the Employee.

5. Any person accessing an Employee's files shall sign a file entry roster unless the access is the normal day-to-day access made by employees working in the Human Resources Department.
6. Any derogatory information shall be signed by the Employee. Such signature shall serve as acknowledgement of receipt only. An Employee's refusal to sign should be witnessed by a third party.
7. Any Employee under this policy, upon reviewing his/her personnel file and/or health file, who finds inaccurate or misleading material, may prepare and present to the Fire Chief a clarifying statement pertaining to the document in question requesting removal of said document from his/her personnel file and/or health file. Consultation with and approval from the Fire Chief is required prior to any action to remove material, that is not health-related, from a personnel file.
8. If requested by the Employee, the Union shall be notified, within three (3) working days, of any disciplinary materials placed in an Employee's files.

ARTICLE 24: GRIEVANCE PROCEDURE

1. Definitions:
 - a. Grievance: A Grievance is a claimed violation, misapplication, or misinterpretation of this Agreement or rules, regulations, and policies of the Employer governing matters within the scope of mandatory bargaining pursuant to NRS 288. Informal discussions and attempts to resolve the matter prior to filing a formal grievance are excluded.
 - b. Grievant: A Grievant is an Employee or a group of employees who are covered by the provisions of this Agreement and who believe that they have been adversely affected by an act or formal decision of the Employer occasioning the Grievance, and who file a Grievance. The Union may be the Grievant if an act or formal decision of the Employer which is alleged to be a Grievance directly relates to a Union activity provided for in this Agreement.
 - c. Day: Shall mean a weekday, Monday through Friday, excluding holidays.
2. Grievance Levels: The following formal Grievance Levels shall apply if informal discussions and attempts to resolve the matter between the Employee or Union and the immediate Supervisor are not successful. Disciplinary actions described

in Article 22 Section 5 are not subject to Grievance Levels 1 and 2 of this Article, but shall immediately proceed to Level 3 of this Article.

- a. **Level 1.** Within ten (10) days of the event giving rise to a Grievance or from the date the Employee(s) could have reasonably been expected to have had knowledge of such event, the Employee(s) or Union may file a written Grievance with the directly involved supervisor. The statement shall contain a statement describing the Grievance, the specific section(s) of this Agreement allegedly violated, and the remedy requested. The immediate Supervisor may have a meeting with the Grievant and, within ten (10) days of receiving the Grievance, give a written answer to the Grievant and forward the Grievance and the answer to the Fire Chief.
- b. **Level 2.** If the Grievant is not satisfied with the written answer at Level 1, the Grievant or the Union may, within ten (10) days from the receipt of such answer, file a written appeal to the Fire Chief. Within fifteen (15) days of receipt of the written appeal, the Fire Chief or his/her designee, shall investigate the Grievance, which may include a meeting with the concerned parties, and give a written answer to the Grievant.
- c. **Level 3.** Should the Grievant or Union wish to appeal the Fire Chiefs decision, a written notification requesting Arbitration must be served upon the District within ten (10) days of the Fire Chiefs decision.
- d. With the consent of the parties, expedited Arbitration may be used.
- e. The parties agree to solicit a list of seven (7) professional neutrals with public sector experience from the American Arbitration Association (AAA) and alternatively strike names from such list until one name remains. That remaining person so selected shall serve as the Arbitrator. For the first Arbitration, the party to strike first shall be determined by lot. Thereafter, the party to strike first shall alternate between the parties. Arbitrations shall be conducted in accordance with AAA rules.

3. Arbitration Costs. The costs of arbitration shall be borne as follows:

- a. The expenses, wages, and other compensation of any witness called before the Arbitrator shall be borne by the party calling such witness. Other expenses incurred such as professional services, consultations, preparation of briefs and data to be presented to the Arbitrator shall be borne separately by the respective parties.
- b. The Arbitrator's fees and expenses, and the cost of any hearing room, shall be borne by the losing party to the Arbitration. The Arbitrator will be required to specify the payor of costs.

- c. If a court reporter is requested by either party, the requesting party shall pay the costs of the reporter. If the record is transcribed, the requesting party will pay the transcription costs unless mutually agreed to share the cost. Any other party desiring a copy will pay for the copy. If the Arbitrator requires a reporter and transcript, the parties will share the cost equally.
4. Arbitrator Decision. The Arbitrator's decision shall be final and binding upon both parties. The arbitrator shall not have the power to modify, amend, or alter any terms or conditions of this Agreement.
5. General Provisions.
 - a. If a Grievant fails to carry his/her Grievance forward to the next Level within the prescribed time period, the Grievance shall be considered settled based upon the decision rendered at the most recent step utilized.
 - b. If the District fails to respond with an answer within the given time period, the Grievant shall have the right to appeal to the next higher step.
 - c. Time limits and formal levels may be waived by mutual written consent of the parties.
 - d. Nothing contained herein shall preclude an Employee, with or without representation, from bringing a problem not covered herein through the chain of command to the Fire Chief.

ARTICLE 25: BENEFITS INSURANCE

- I. Employee eligibility for health insurance benefits shall commence 60 days after hire, and to the first day of the next month.
2. The Employer agrees to pay one hundred percent (100%) of the monthly premiums for health insurance (to include hospitalization, major medical, dental, and vision) for Regular Full-Time Employees. The Employer agrees to pay a prorated percentage of monthly premiums for health insurance based on actual hours scheduled to be worked for Regular Part-Time Employees working at least twenty-one (21) hours but less than thirty (30) hours* per workweek. Employees working 30 hours or more are eligible for benefits equaling that provided to regular full-time employees. Employer agrees to pay \$40,000 in Life and Accidental Death and Dismemberment (AD&D) for the employee for the term of this Agreement.

**The federal Affordable Care Act (ACA) requires that employees working an average of 30 or more hours per week be eligible for health benefits coverage.*

3. For Employees hired before July 1, 2014, the Employer agrees to pay one hundred percent (100%) of the monthly premiums for health insurance base plan for the Employee's dependents (up to age 26) and one-hundred percent (100%) for the Employee's spouse who is not eligible for government-sponsored (e.g., Medicare, Medicaid, Veterans Administration) or employer-sponsored health insurance coverage. Effective May 1, 2012, if the Employee's spouse is eligible for any other government-sponsored or employer-sponsored health insurance coverage, the Employee may choose to cover his/her spouse on Employer's plan for a charge equal to fifty (50%) percent of the cost of the spouse's coverage.
 - a. Each Employee shall provide on a County-provided affidavit to the Personnel office annual certification stating whether his/her spouse is eligible for any other government-sponsored or employer-sponsored health insurance coverage.
 - b. In the event that the AFSCME Comstock Chapter General Employees' Association or the Storey County Sheriffs Office Employees' Association NAPS, and/or any other collective bargaining unit recognized by the Employer negotiates a higher level of spousal and/or dependent coverage than is provided in this Article, or that said level of coverage is offered to any employees excluded from coverage by collective bargaining agreement (with exception of those subject to statutory requirements), the Union under this Agreement may negotiate this Article.
4. For newly hired Employees hired on or after July 1, 2014, spouses and dependents are not eligible for Employer contributions toward health insurance coverage.
 - a. For the purposes of this Article, "newly hired" Employees shall not include: any Employee continuously employed by the District or County in any position (including but not limited to any elected, part-time, intermittent, or seasonal positions), whose position becomes, or who moves to a position that is or becomes, eligible for health insurance benefits; any Employee who has had a break in service of no more than 18 months for any reason.
 - b. In the event that the AFSCME Comstock Chapter General Employees' Association or the Storey County Sheriffs Office Employees' Association NAPS, and/or any other collective bargaining unit recognized by the Employer negotiates a higher level of spousal and/or dependent coverage than is provided in this Article, or that said level of coverage is offered to any employees excluded from coverage by collective bargaining agreement (with exception of those subject to statutory requirements), the Union under this Agreement may negotiate this Article.
5. As allowed by law and without federal penalties to the employer, an Employee may opt out of Employer-paid health insurance coverage and accordingly may receive fifty percent (50%) of the premium that the Employer would have paid for Employee only base plan coverage. Premium percentage will be paid to the employee via payroll once per month and will be considered taxable income. Any employee opting out of health benefits coverage must

complete an employer-provided affidavit stating that the employee and his/her tax-family (e.g., spouse and dependents) will maintain minimum essential health coverage, other than coverage purchased in the individual market and Medicare, as required by the Affordable Care Act. No payment will be made if the Employer has reason to know that Employee or any other member of his/her expected tax family does not have, or will not have, the required alternative coverage. The Employee must also acknowledge that, in the events/he no longer meet the criteria set forth above, s/he will no longer be eligible for payment from Employer and will immediately notify a Human Resources office.

6. The Employer shall offer Retirees, as defined under NRS Chapter 286, the option to continue coverage as required under NRS Chapter 287. Payment shall be made by the Employer regardless of the insurance provider elected by the Retiree to provide coverage; however, the Employer's responsibility for payment shall be capped at the amount the Employer would be required to pay if the Retiree elected coverage with the insurance provider designated under the Public Employees' Benefits Program (PEBP). Retirees not electing coverage with the insurance provider designated under PEBP shall be responsible for the payment of any excess difference in cost for the coverage elected. Employer contributions to retiree coverage will stop at age 65 or when the Retiree becomes eligible for Medicare Part A and Part B.
7. Legal Liability - NRS Chapter 41 shall apply to represented employees, as appropriate.
8. This Article will be reopened for negotiation at the written request of the District or the Union between November 1, 2020 and February 2, 2021, dependent on data being available from subject insurance carriers, brokers, and others involved in providing health insurance services to the District. Regardless, the union and district agree to bargain in good faith. Negotiations shall be exclusive to this Article and shall cause no changes to the remainder of this Agreement. The union and the District agree to bargain in good faith.

ARTICLE 26: PAYROLL DEDUCTIONS

1. The Employer agrees to deduct biweekly dues in the amount certified to be current by the Treasurer of the Union from the pay of those who individually request in writing that such deductions be made. The Employer will not honor any blanket request by the Union for payroll deductions.
2. The total amount of deductions shall be remitted by the Employer to the Treasurer of the Union by the deposit of said deductions to the bank account of the Union, the bank to be designated by the Treasurer of the Union, as soon as reasonably possible after the end of the pay period in question.
3. This authorization for payroll deduction of dues shall remain in full force and effect during the term of this Agreement, provided, however, individual Employees may rescind a request that dues be deducted at any time, and such written revision will be honored by the Employer.

4. The Union will indemnify, defend, and hold the Employer harmless against any claims made and against any suits instituted against the Employer on account of any action taken or not taken by the Employer in good faith under the provisions of this Article.
5. The Employer agrees to provide an automatic payroll check deposit program. Those Employees wishing to participate in this program will have the net amount of their paycheck automatically deposited to their bank account. This automatic deposit will be submitted no later than Friday morning of the payday week. Automatic deposits can be made by the Employer to any bank or savings and loan with a bank routing number. On payday, instead of a paycheck, participating Employees will receive a voucher detailing their gross pay, deductions, sick and vacation hour balances, and number of hours at the given pay rate.
6. The Employee's earnings must be regularly sufficient after other legal and required deductions are made to cover the amount of the appropriate Union dues. When a member in good standing of the Union is in non-pay status for an entire pay period, no withholding will be made to cover that pay period from future earnings. In the case of an Employee who is in non-pay status during only part of the pay period, and the wages are not sufficient to cover the full withholding, no deductions shall be made. In this connection, all other legal and required deductions have priority over Union dues.

ARTICLE 27: EDUCATION AND DEVELOPMENT

An Employee will be reimbursed for education training courses in accordance with this Article and District Policy.

1. The training must be related to the required skill or education for the Employee's current position or to a logical career path with the Employer.
2. Only bargaining unit Employees will be eligible for reimbursement for course work after successful completion of the employment probationary period. Further eligibility may be determined by the Fire Chief in accordance with the District's training program.
3. No Employee will be reimbursed more than Two Thousand Dollars (\$2,000) per fiscal year. There will be no reimbursement if the cost is assumed by any other institution, scholarship, or grant-in-aid.
4. Reimbursable expenses shall be restricted to tuition and course fees. While courses shall be normally taken on the Employee's own time, exception may be granted by the Fire Chief, in which case hours from work will cause no adverse impacts to his/her duties and other Employees in the workplace, and which hours from work must be deducted from earned Vacation or be recorded as an unpaid excused absence.
5. Employees shall be allowed to use a portion of their \$2,000 Education and Development reimbursement allotment to attend a maximum of six (6) units (typically two courses) per fiscal year with prior approval of the Fire Chief. These courses must be taken from an accredited college or university and count towards a degree program consistent with their

current position, or to a logical career path within the fire service. These may include, but are not limited to, English, Math, Humanities, etc. This is a reimbursement process in which Employee is responsible for providing proof that they completed the class with a minimum grade of seventy (70%) percent.

6. To obtain reimbursement, the course must be taken from a recognized and accredited college, university, or training institution. The Employee shall provide valid evidence that s/he completed the course with a minimum grade of "C" seventy percent (70%). If the course is of a nature that no grade is given (i.e., pass or fail), the Employee must provide to the Employer a certificate of completion or other valid documentation showing satisfactory passage of the courses.
7. Employees holding the certification of Paramedic shall be granted up to \$400.00 a year for paramedic refresher certification courses. These courses will be approved by the Districts EMS Coordinator prior to approval or authorization of funds from their Education and Development account approved by the Fire Chief or his/her designee. Reimbursement will be affected upon presentation of evidence to substantiate the expense and certificate of completion or evidence of passing grade of "C" seventy percent (70%) or better.
8. The employee shall receive the regular rate of pay during training and education which takes place during the employee's regular schedule shift period and otherwise as required by the federal Fair Labor Standards Act (FLSA).
9. The job class, Fire Inspector, shall be reimbursed for the required International Code Council (ICC) continuing education classes outlined within the job description.

ARTICLE 28: PERSONNEL REDUCTION

In the event of a personnel reduction in accordance with Article 2 of this Agreement, such reduction shall be affected as follows:

1. The Employee with the least seniority in the affected classification shall be laid-off first.
2. Any Employee being laid-off shall have the option of accepting a voluntary demotion to a lower classification within the District, provided the employee has occupied the lower class with the District.
3. If an Employee being laid-off elects to accept a voluntary demotion, then the Employee in the lower classification with the least total seniority with the Fire District shall be laid-off, and, if the demoted Employee has the least total seniority with the Employer, s/he will be the one to be laid-off. An Employee who accepts a voluntary demotion shall be placed at a step in the salary range that is closest to his/her current salary. However, in no instance shall an Employee be paid more than the top of the salary range of the lower job class.
4. The laid-off Employee shall remain on a recall list for two (2) years following the date of lay-off, provided, however, the laid-off Employee shall be removed from the recall list

if the laid-off Employee fails to report for duty within fifteen (15) working days of certified mailing of notice of recall to Fire District employment.

5. No new Employee shall be hired, subject to Section 4, until the last-laid off Employee has been given the opportunity to return to work.

ARTICLE 29: ACTING IN A HIGHER CLASSIFICATION OR DUAL-ROLE CAPACITY.

1. When a Firefighter is assigned by the Fire Chief to temporarily fill a Captain vacancy, the Firefighter shall be entitled to ten percent (10%) of his/her base pay for the time served in acting classification.
2. A Captain may be assigned by the Fire Chief to fill the role of Battalion Chief when a normally scheduled Battalion Chief is unavailable. In such instances, the Captain shall be entitled ten percent (10%) of his/her base pay for the time served in acting classification.
3. A Fire Inspector may be assigned by the Fire Chief to fill the role of Fire Marshall in his/her absence. Only a Fire Inspector with the required qualifications can be assigned to fill the role of Fire Marshall and shall be entitled ten percent (10%) of his/her base pay for the time served in acting classification.
4. Fire Inspector shall not be eligible to fill the role of Captain, "Acting" Captain, Battalion Chief or "Acting" Battalion Chief.

ARTICLE 30: STRIKES AND LOCKOUTS

1. Neither the Union nor any Employee covered by this Agreement will promote, sponsor, or engage in any strike against the Employer; slow down or interruption of operation; concentrated stoppage of work; absence from work upon any pretext or excuse, such as illness, which is not founded in fact; or on any other intentional interruption of the operations of the Employer regardless of the reason for so doing.
2. The Employer will not lock out any Employees during the term of this Agreement as a result of a labor dispute with the Union.

ARTICLE 31: SHIFT TRADES

1. Represented Employees may request to trade shifts in the event that it does not interfere with the operation of the Fire District. Employees who trade shifts must occupy the same job classification and otherwise be qualified to perform the duties of the job class.
2. No obligation, financial or otherwise, shall accrue to the Employer on account of such shift trades. Therefore, hours worked by an Employee working a shift as the result of a shift trade shall be excluded from any overtime calculation. However, the regularly scheduled Employee shall be compensated as if s/he had worked his/her normal schedule for the traded shift.
3. Where overtime is required as the result of an Employee's inability to fill a shift trade, the Employee failing to fill a shift shall have his/her annual leave balance reduced up to twenty-four (24) hours, or up to thirty-six (36) hours if overtime payment is required.

4. Three-way shift trades are prohibited except under emergency conditions, as determined by the Supervisor.
5. A maximum of six hundred forty-eight (648) hours of shift trades per calendar year, per Employee will be permitted. Shift trades shall not interfere with the operation, administration, or safety of the Fire District.
6. Nothing herein shall be construed to diminish the Employer's management rights under NRS 288 or the Management Rights clause hereof.
7. Probationary employees shall not be granted shift trades during the first 6 months of employment without prior approval of the Fire Chief.
8. A shift trade is only permitted upon documented approval by the Fire Chief or his/her designee.

ARTICLE 32: DEATH IN FAMILY

An Employee who must be absent from work to attend the funeral of a family member who is within the third degree of consanguinity or affinity (Appendix A), shall be granted up to four (4) shifts off with pay per occurrence without loss of any accrued time.

ARTICLE 33: POLYGRAPH EXAMINATIONS

No Employee shall be compelled to submit to a polygraph examination against his/her will. No disciplinary action or other recrimination shall be taken against a member for refusing to submit to polygraph examinations. Testimony regarding whether an Employee refused to submit to polygraph examination shall be confined to the fact that, "The Storey County Fire Protection District does not compel personnel to submit to polygraph examinations." This Article, however, does not apply to applicants in the hiring process.

ARTICLE 34: AMENDING PROCEDURE

It is agreed that no provision of this Agreement may be amended without the mutual agreement of the parties.

ARTICLE 35: PREVAILING RIGHTS

- I. All previous benefits, including hours, wages and working conditions that are matters within the scope of mandatory bargaining, enjoyed by the Employees, but are too numerous to mention or write in this contract, will not be diminished without mutual consent of the parties.
2. There will be no change in any Article or subject matter covered by this Agreement without the mutual consent of the parties
3. There will be no change in any matter within the scope of mandatory bargaining without negotiations as required by NRS 288 and mutual consent of the parties during the term of this Agreement.

ARTICLE 36: COMMUNICABLE DISEASE

1. In the event an Employee covered under this Agreement or his/her supervisor suspects that, as a result of the course of duty, s/he has been exposed to or is the carrier of a serious communicable disease; the Employee may be relieved of duty without the loss of any pay or sick leave and shall be taken immediately to a local emergency hospital for diagnosis and treatment. It shall be the responsibility of the supervisor to determine if or when the Employee is permitted to leave duty for this purpose.
2. The Employee shall be provided with preventive measures designed to protect the Employee against communicable diseases. These measures shall include, but are not limited to, medical procedures such as hepatitis and other vaccines and blood tests, and Bodily Substance Isolation (BSI) such as, gloves, masks, and other products, equipment, and procedures that are intended to detect, prevent, or impede communicable disease. The use of BSI shall be required by a supervisor if it appears the non use of this equipment may endanger the Employee or another Employee. Participation in any medical procedures, such as vaccination and testing, shall be at the discretion of the Employee, and the Employer shall not be held responsible for any consequences to the Employee as a result of the Employee having or not having received any vaccinations or tests or his/her refusal to use BSI. This does not waive the Employee's rights under Workers' Compensation.

ARTICLE 37: TRANSFER OF FUNCTION

1. The District agrees to negotiate with the Union to the extent and under the provisions of NRS 288, the impact and effect upon represented Employees of consolidation or any other form of placement or transfer of its Fire District services prior to or upon any decision to consolidate or any other form of placement or transfer. Nothing in this Article will prevent the District from making any decisions to consolidate or any other form of placement or transfer to another entity.
2. The District will notify the Union by telephone the next workday of any decisions regarding consolidation or any other form of transfer or placement. A written notice will also be sent to the Union within five (5) days of the decision. For purposes of this Article, a day is defined as Monday through Friday, excluding Saturday, Sunday, and holidays.
3. This Agreement shall be binding upon the successors and assignees of the parties hereto, and no provisions, terms, or obligations herein contained shall be affected, modified, altered, or changed in any respect whatsoever by the consolidation, merger, annexation, transfer or assignment of either party hereto, or by any change of management responsibility, geographically or otherwise in the location or place of business of either party.

ARTICLE 38: SAVINGS CLAUSE

1. This Agreement is the entire agreement of the parties.
2. Should any provision of this Agreement be found to be in contravention of any federal or state law by a court of competent jurisdiction, such particular provision shall be null and void, but all other provisions of this Agreement shall remain in full force and effect until otherwise cancelled or amended.

ARTICLE 39: LEAVE OF ABSENCE

Leaves of Absence are available to accommodate the compelling needs of Employees when other forms of allowable absence are not available.

1. In all cases, the County's Family and Medical Leave Act (FMLA) Policy shall apply as a minimum, if applicable.
2. Leaves of absence with pay may be granted for medical purposes. Use of accrued Sick Leave (leave with pay) may be approved in cases of sickness, injury, pregnancy, childbirth or adoption. If absence is over five (5) workdays' duration, it becomes a medical leave of absence and must meet criteria for leave of absence as well as criteria for general use of Sick Leave. A doctor's statement may be required when applicable. Upon exhausting accrued Sick Leave, an Employee may request a medical leave without pay.
3. Leaves of absence without pay may be granted by the Board of Fire Commissioners for medical disability when an Employee has exhausted paid Sick Leave or for personal reasons. Policies regarding each are as follows:
 - a. Medical - Medical leaves of absence without pay may be granted in cases of sickness, injury, pregnancy, childbirth or adoption. Medical/disability leaves of absence may be granted for a justifiable period of time up to ninety (90) calendar days. Extensions may be granted up to a total of 180 calendar days.
 - b. Personal - Leaves of absence without pay for purposes other than medical/disability may be granted at the discretion of the Fire Chief with approval of the Board of Fire Commissioners.
 1. An Employee who requests a leave of absence for Vacation or similar purposes is required to exhaust accrued Vacation time prior to the start of an unpaid leave of absence of more than five (5) workdays. An Employee who requests a leave of absence for personal emergency or similar purposes is not required to exhaust Vacation time prior to the leave. Whether the reason for the leave of absence requires prior use of accrued Vacation shall be at the Fire Chiefs discretion. However, in all cases where a leave in

excess of ninety (90) calendar days is requested, Vacation accrual must first be exhausted.

11. Personal leaves of absence without pay may be granted for a maximum of six (6) months.

4. Effect of Leave of Absence without Pay on Employee Benefits

- a. Time spent on an unpaid leave of absence of over thirty (30) calendar days will not be counted as time employed in determining an Employee's eligibility for benefits that accrue on the basis of length of employment.
- b. An Employee on an unpaid leave of absence of over thirty (30) calendar days shall not be entitled to receive District-paid group insurance premiums, but is entitled to assume the premium payments if the insurance policy allows. The Employee must agree in writing to assume the premium payment.
- c. Upon notifying the District of his/her intention to return to employment, an Employee shall be reinstated to his/her original job.
- d. Upon return from any unpaid leave of absence over thirty (30) calendar days, the Employee's anniversary date will be adjusted by the amount of time out of pay status.

5. Procedures and Responsibilities

- a. Employee - Employees seeking a leave of absence are required to:
 - i. Notify the Fire Chief as far as possible in advance of the need for a leave of absence.
 11. Obtain and complete an "Absence Request" form and submit it for approval to the Fire Chief (forms available from Human Resources or Supervisor).
 - iii. Provide support documentation such as a physician's written statement, military orders, adoption papers, etc. (if applicable).
 - 1v. If approved during the leave, maintain contact with the District regarding prognosis and/or possible return date. Notify supervisor at earliest possible date of intended date of return.
 - v. If an extension of the leave of absence becomes necessary, a written request must be submitted to the Supervisor prior to the expiration of the leave of absence.

- b. Supervisor- The Employee's Captain will review the "Absence Request" and forward it to the Fire Chief with his/her recommendation/comments.
 - i. The Fire Chief will review and act upon a request for leave of absence in consideration of the following factors:
 - 1. The purpose for which the leave is requested;
 - 2. The length of time the Employee will be away; and
 - 3. The effect the leave will have on the ability of the District to carry out its responsibilities.
 - 11. The Fire Chief may approve a leave of absence without pay of five (5) calendar days or less.
 - 111. A leave of absence without pay over five (5) calendar days must have recommendation from the Fire Chief and Human Resources Director and be approved by the Board of Fire Commissioners.
- 1v. Approved requests are forwarded to the Human Resources Department for appropriate disposition.
- v. The Captain will ensure that a properly coded time sheet is submitted biweekly to the Finance Division during the duration of the approved leave.
- vi. The Fire Chief may approve twenty-four (24) hours of leave to an Employee for emergency leave, without loss of any accrued time.

ARTICLE 40: INCENTIVE PAY

I. Employees will be granted incentive pay as follows:

Incentive Catagory	Annual Incentive Pa Rate
Category 1: Education Degree	
Applied Associates Degree in Fire Science	2.5% of base rate of pay
Bachelor's Degree in Fire Science, Emergency Management, Chemistry, Mathematics, Business Management, or field directly related to the duties of the employee's position	3% of base rate of pay
Category 2: Operation Certification	
Current Hazmat Technician Level Certification (Maximum of 9)	2% of base rate of pay
Technical Rescue Technician (Maximum of 9)	2.5% of base rate of pay
Paramedic-Captain	2% of base rate of pay
Category 3: Current Instructor Certification	
I. CPR and First-Aid Instructor	2.5% of base rate of pay
2. Fire Fighter Instructor	
3. EMS Instructor	
4. PALS Instructor	
5. ACLS Instructor	
6. ITLS Instructor	
Category 4: Fitness	
Meeting Annual Fitness Standards	\$1,000 annual incentive

<u>Category 5: Fire Inspector Only</u>	
<u>Applied Associates Degree in Fire Science</u>	<u>2.5% of base rate of pay</u>
<u>Bachelor's Degree in Fire Science, Emergency Management, Chemistry, Mathematics, Business Management, or field directly related to the duties of the employee's position</u>	<u>3% of base rate of pay</u>
<u>Firefighter Instructor</u>	<u>2.5% of base rate of pay</u>
<u>Meeting Annual Fitness Standards</u>	<u>\$1,000 annual incentive</u>
<u>Advanced Emergency Medical Technician (AEMT)</u>	<u>2% of base rate of pay</u>
<u>Fire Plans Examiner</u>	<u>2.5% of base rate of pay</u>
<u>Fire Investigator (IAAI)</u>	<u>2.5% of base rate of pay</u>

2. Maximum Incentive: Employees are eligible to receive incentive pay for all three (3) categories as described in this Article for a total of no more than 14.5 percent of base rate of pay in annual incentive pay.
3. Category 1: Education Degree Incentive. Employees are eligible to receive incentive pay for only one (1) Education Degree subcategory. Incentive pay for Education Degree will not be compounded for those employees having multiple degrees. Associate's Degree in Fire Science will be the only acceptable degree for incentive. Bachelor's Degree will be acceptable if the field of study is related to the fire service, public safety, management, or other field of study directly related to the employee's position, subject to determination by the Fire Chief.
4. Category 2: Operations Certification Incentive. Employees are eligible to receive incentive pay for all three sub-categories of the Operations Certification category. However, only a Captain may earn Paramedic-Captain incentive.
5. Category 3: Current Instructor Certification Incentive. Employees are eligible to receive incentive pay for two (2) Current Instructor Certification subcategories. Two certifications can be compounded so long as one of the certifications is Firefighter Instructor or EMS Instructor.
 - a. Employees who receive incentive pay for Current Instructor Certification shall perform

no less than fifteen (15) hours of qualified instruction each year from the pay period that the incentive pay is issued to the Employee. Current Instructor Certification incentive pay shall not be granted if the Employee fails to meet this provision. Employees receiving instructor incentive pay must submit class rosters showing that qualified instruction was delivered, and the rosters must show dates and times that the instruction was delivered and signatures of those attending.

- b. Employees who receive incentive pay for Current CPR/First Aid Instructor Certification shall perform no less than fifteen (15) hours of qualified instruction each year from the pay period that the incentive pay is issued to the Employee. Current Instructor Certification incentive pay shall not be granted if the Employee fails to meet this provision. Employees receiving CPR/First-Aid instructor incentive pay must submit class rosters showing that qualified instruction was delivered, and the rosters must show dates and times that the instruction was delivered and signatures of those attending.
6. Category 4: Fitness Incentive (effective 2021). Employees are eligible for a voluntary physical agility testing program to be administered no later than June 1st of each year using a set standard which will be mutually developed with the Fire Chief/Battalion Chiefs and union representatives based upon the Nevada Peace Officers Standard Training Physical Fitness program. Three (3) separate days will be scheduled to accommodate each shift. Battalion Chiefs and/or the Fire Chief shall administer the test and verify a passing score. All employees who successfully pass shall be entitled to a \$1,000 incentive to be paid on the first check in July. Participation in this program is completely voluntary and there shall be no reprisal or punitive action taken against any employee who does not obtain a passing score or for not participating in the testing. Only one attempt per year shall be allowed.
7. Category 5: Fire Inspector is ONLY eligible for listed incentives in Category 5. Maximum of 12.5% (percent).
8. Incentive Certification Maintenance. The purpose of incentive pay is to encourage the maintenance of certification that is in addition to the minimum qualifications of the Employee's Job Description. Re-certification in each category and/or subcategory is the responsibility of the Employee. Employer shall allow Employees to attend recertification training while on duty as staffing permits. Employer shall pay three days maximum of overtime training, not to exceed ten (10) hours per day, for HM Technicians to attend one skills refresher and two drills per calendar year.

ARTICLE 41. PROBATION

I. Definitions

"Date of hire" is the first day actually worked in a job class.

"Date of promotion" is the first day actually worked in a job class with a higher rate of pay.

2. Probationary Period

- a. Probationary periods are considered as a continuation of the selection process and apply to all appointments. All classifications covered by this Agreement shall undergo a probationary period of twelve (12) months, notwithstanding the number of hours for 8-hour and 24-hour employees. An Employee who is promoted shall serve a twelve (12) month probationary period, notwithstanding the number of hours for 8-hour and 24-hour employees.
- b. Vacation, Sick Leave, and Holidays will count towards the Probationary period. Catastrophic Leave leaves of absence without pay, Suspension, or other separations shall not be considered working time. Newly hired probationary employees shall not be authorized to use Vacation or Sick Leave during their first 6 months of employment without prior authorization from the Fire Chief.
- c. Prior to the completion of the probationary period, the Fire Chief shall notify the Employee that the probationary period is being extended under this section and the length of the extension. Employees whose probationary period is extended under this section must meet the minimum hours required.
- d. An Employee who is not rejected prior to completion of the probationary period shall acquire regular status automatically.

3. Rejection during Probation

- a. The Fire Chief or his/her designee may terminate (reject) a probationary Employee at any time during the probationary period without cause or right of appeal.
- b. The Fire Chief or his/her designee shall notify the Employee in writing that s/he is rejected during probation. No reasons for the action are necessary.
- c. An Employee who was promoted to a vacant position with a higher pay grade and was rejected during the probationary period must be restored to the position from which s/he was promoted provided that s/he has completed twelve (12) months of continuous service with the Fire District.
- d. An Employee who is serving a probationary period as the result of a promotion may for a six-month period from date of promotion, voluntarily demote to the position from which s/he was promoted. Such voluntary action on the part of the Employee does not require a showing of cause by the Fire Chief or his/her designee.

ARTICLE 42: DURATION

- 1. This Agreement shall become effective July 1, 2019, and shall continue until June 30, 2023, except as otherwise provided below.
- 2. If either party desires to negotiate changes in any Article or Section of this Agreement, it shall provide the notice required by NRS 288.180.

3. The parties shall promptly commence negotiations. If the parties have not reached agreement by April 10th, either party may submit the dispute to an impartial fact finder at any time for his/her findings. The fact finder shall make recommendations of the unresolved issues.
4. If the parties have not reached an agreement within ten (10) workdays after the fact finder's report is submitted, all issues remaining in dispute shall be submitted to an arbitrator. The arbitrator shall, within ten (10) workdays after the final offers are submitted, accept one of the written statements, and shall report the decision to the parties.
5. The impartial fact finder and the binding arbitrator shall be from the American Arbitration Association (AAA) and/or the Federal Mediation and Conciliation Services (FMCS). The Union and the District agree to solicit a list of seven (7) professional neutrals with public sector experience from the AAA or FMCS and alternately strike names from such list until one name remains. That remaining person so selected shall serve as arbitrator. For the first arbitration, the party to strike first shall be determined by lot. Thereafter, the party to strike first shall alternate between the parties. All hearings shall be conducted according to AAA or FMCS rules.
6. In the event that future agreements are not reached prior to July 1 of that year, all awards rendered by the final binding arbitrator shall be retroactive to July 1 of the year negotiations commence.

ARTICLE 43: ADAAA/ADEA

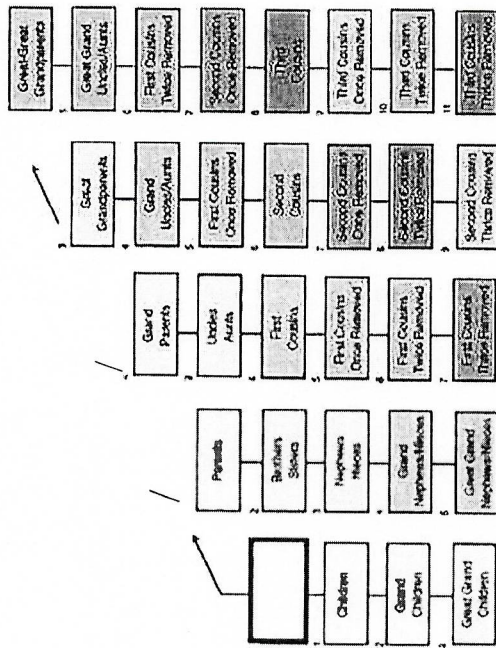
1. It is recognized that the Employer must comply with the statutory provisions of the Americans with Disabilities Act as Amended (ADAAA) and the Age Discrimination in Employment Act (ADEA). However, in complying with the provisions of the ADAAA or ADEA, the Employer shall not violate any Federal or State statute, Local ordinance or the terms of this Agreement.
2. Should the Employer have reasonably been expected to have knowledge of or be required to change any current policy or practice in order to comply with the provisions of the ADAAA/ADEA, the Employer will provide the Union notice as soon as possible prior to its implementation, unless otherwise ordered by a court or administrative tribunal of competent jurisdiction.

ARTICLE 44: HABITABILITY OF STATIONS

1. The Employer shall at all times maintain the stations in a habitable condition. A station is not habitable if it substantially lacks one or more of the following:
 - a. Effective waterproofing and weather protection of roof and exterior walls and doors.
 - b. Plumbing facilities which conform to applicable law when installed and which are maintained in good working order.

- c. A water supply approved under the law and capable of producing hot and cold running water, furnished with appropriate fixtures and connected to a sewage disposal system approved under applicable law and maintained in good working order to the extent that the system can be controlled by the Employer.
 - d. Adequate heating facilities which conform to applicable law when installed and are maintained in good working order.
 - e. Electrical lighting, outlets, wiring and electrical equipment which conformed to applicable law when installed and are maintained in good working order.
 - f. Floors, walls, ceilings, stairways and railings maintained in good repair.
 - g. Ventilating, air conditioning, and other facilities and appliances maintained and in good repair.
 - h. All household/station appliances (refrigerator, range, dishwasher, microwave, and water purification system) shall be maintained in good repair and working order. Station 71 Virginia City shall be exempt from having a water purification system.
 - i. Sleeping mattresses shall be replaced on a rotational schedule at the end of their useful life or warranty period as indicated thereon, or after three years if no useful life or warranty is indicated thereon. The period of time in which a station is left dormant or is not in operation shall be credited toward the life of the sleeping mattresses in that station. Credit toward the useful life of those mattresses shall be counted in months.
 - J. Office furnishings office desks, office chairs, and shelving.
- 2. In the event that repairs and/or maintenance beyond that which is commonly performed by Employees become necessary, the Employer shall perform or otherwise arrange for the performance of such repairs and/or maintenance. Employer shall perform or arrange for the performance of remodeling as needed to maintain station in good repair and in habitable condition.
 - 3. The District shall budget no less than \$4,500.00 per fiscal year for tentative station and living improvements.
 - 4. Prior to March 1st of every year, a District and Union representative will meet to establish a list of needed items to be purchased for the new fiscal year. All requests, in addition to the foregoing, must be signed by the union president prior to approval by the Fire Chief.

Consanguinity/Affinity Chart



INSTRUCTIONS:

For Consanguinity: (relationship by blood)

Place the public officer/employee for whom you need to establish relationships by consanguinity in the blank box. The labeled boxes will then list the relationship by title to the public officer/employee and the degree of distance from the public officer/employee.

Anyone in a box numbered 1, 2, or 3 is within the third degree of consanguinity.

For Affinity: (relationship by marriage or domestic partnership)

Place the spouse or domestic partner of the public officer/employee for whom you need to establish relationships by affinity in the blank box. The labeled boxes will then list the relationship by title to the spouse or domestic partner and the degree of distance from the public officer/employee by affinity.

Spouses are related in the first degree of affinity by marriage and domestic partners are related in the first degree of affinity by domestic partnership. For adoption and other relationships by marriage or domestic partnership, the relationship is the same as the degree of relationship by blood.

Salary Schedule 2019-2023

Year 1 (2019-2020)

	Annual			Hourly			Annual			Hourly			Annual			Hourly		
	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly
FF-EMT	49,679.00	18.61	51,790.00	19.40	53,902.00	20.19	56,014.00	20.98	58,126.00	21.77	60,238.00	22.56	62,350.00	23.35	64,462.00	24.14	66,574.00	24.93
FF-P-Medic	54,647.00	20.47	57,270.00	21.45	59,893.00	22.44	62,516.00	23.42	65,139.00	24.40	67,762.00	25.39	70,385.00	26.37	73,008.00	27.36	75,631.00	28.34
Captain-H/MT	67,116.00	25.14	68,862.00	25.80	70,607.00	26.45	72,353.00	27.10	74,098.00	27.75	75,844.00	28.40	77,589.00	29.05	79,335.00	29.70	81,080.00	30.35

Year 2 (2020-2021)

	Annual			Hourly			Annual			Hourly			Annual			Hourly		
	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly
FF-EMT	57,983.14	19.91	60,012.55	20.61	62,041.96	21.31	64,071.37	22.01	66,100.78	22.71	68,130.19	23.41	70,159.60	24.11	72,189.01	24.81	74,218.42	25.51
FF-P-Medic	65,695.02	22.56	67,994.35	23.35	70,293.68	24.14	72,593.01	24.93	74,892.34	25.72	77,191.67	26.51	79,491.00	27.30	81,790.33	28.09	84,089.66	28.88
Captain-EMT	78,334.84	26.90	81,076.56	27.84	83,818.28	28.78	86,559.99	29.72	89,301.71	30.66	92,043.42	31.60	94,785.14	32.54	97,526.86	33.48	100,268.58	34.42

Year 3 (2021-2022)

	Annual			Hourly			Annual			Hourly			Annual			Hourly		
	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly
FF-EMT	60,302.47	20.71	62,413.06	21.43	64,523.65	22.15	66,634.24	22.87	68,744.83	23.59	70,855.42	24.31	72,966.01	25.03	75,076.60	25.75	77,187.19	26.47
FF-P-Medic	68,322.82	23.46	70,714.12	24.28	73,105.42	25.10	75,496.72	25.92	77,888.02	26.74	80,279.32	27.56	82,670.62	28.38	85,061.92	29.20	87,453.22	30.02
Captain-EMT	81,468.24	27.98	84,319.62	28.96	87,171.00	29.94	90,022.38	30.92	92,873.76	31.90	95,725.14	32.88	98,576.52	33.86	101,427.90	34.84	104,279.28	35.82

Year 4 (2022-2023)

	Annual			Hourly			Annual			Hourly			Annual			Hourly		
	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly
FF-EMT	62,111.54	21.33	64,285.45	22.08	66,459.36	22.83	68,633.27	23.58	70,807.18	24.33	72,981.09	25.08	75,155.00	25.83	77,328.91	26.58	79,502.82	27.33
FF-P-Medic	70,372.51	24.17	72,835.54	25.01	75,298.57	25.85	77,761.60	26.69	80,224.63	27.53	82,687.66	28.37	85,150.69	29.21	87,613.72	30.05	90,076.75	30.89
Captain-EMT	83,912.28	28.82	86,849.21	29.82	89,786.14	30.82	92,723.07	31.82	95,659.99	32.82	98,596.92	33.82	101,533.85	34.82	104,470.78	35.82	107,407.71	36.82

STOREY COUNTY FIRE PROTECTION DISTRICT
GENERAL SALARY SCHEDULE
Step and Grade (Appointed Official and Non-Represented)
2021-2022

STEP	Step									
	1	2	3	4	5	6	7	8	9	10
GRADE	2080 hours/yr. (40-hour week)									
97	\$ 26,083.20	\$ 26,996.11	\$ 27,940.98	\$ 28,918.91	\$ 29,931.07	\$ 30,978.66	\$ 32,062.91	\$ 33,185.11	\$ 34,346.59	\$ 35,548.72
98	\$ 26,748.80	\$ 27,685.01	\$ 28,653.98	\$ 29,656.87	\$ 30,694.86	\$ 31,769.18	\$ 32,881.10	\$ 34,031.94	\$ 35,223.06	\$ 36,455.87
99	\$ 27,435.20	\$ 28,395.43	\$ 29,389.27	\$ 30,417.90	\$ 31,482.52	\$ 32,584.41	\$ 33,724.87	\$ 34,905.24	\$ 36,126.92	\$ 37,391.36
100	\$ 28,142.40	\$ 29,127.38	\$ 30,146.84	\$ 31,201.98	\$ 32,294.05	\$ 33,424.34	\$ 34,594.20	\$ 35,804.99	\$ 37,058.17	\$ 38,355.20
101	\$ 28,870.40	\$ 29,880.86	\$ 30,926.69	\$ 32,009.13	\$ 33,129.45	\$ 34,288.98	\$ 35,489.09	\$ 36,731.21	\$ 38,016.80	\$ 39,347.39
102	\$ 29,619.20	\$ 30,655.87	\$ 31,728.83	\$ 32,839.34	\$ 33,988.71	\$ 35,178.32	\$ 36,409.56	\$ 37,683.89	\$ 39,002.83	\$ 40,367.93
103	\$ 30,388.80	\$ 31,452.41	\$ 32,553.24	\$ 33,692.61	\$ 34,871.85	\$ 36,092.36	\$ 37,355.59	\$ 38,663.04	\$ 40,016.25	\$ 41,416.82
104	\$ 31,158.40	\$ 32,248.94	\$ 33,377.66	\$ 34,545.88	\$ 35,754.98	\$ 37,006.40	\$ 38,301.63	\$ 39,642.19	\$ 41,029.66	\$ 42,465.70
105	\$ 31,948.80	\$ 33,067.01	\$ 34,224.35	\$ 35,422.21	\$ 36,661.98	\$ 37,945.15	\$ 39,273.23	\$ 40,647.80	\$ 42,070.47	\$ 43,542.93
106	\$ 32,760.00	\$ 33,906.60	\$ 35,093.33	\$ 36,321.60	\$ 37,592.85	\$ 38,908.60	\$ 40,270.40	\$ 41,679.87	\$ 43,138.66	\$ 44,648.52
107	\$ 33,592.00	\$ 34,767.72	\$ 35,984.59	\$ 37,244.05	\$ 38,547.59	\$ 39,896.76	\$ 41,293.14	\$ 42,738.40	\$ 44,234.25	\$ 45,782.45
108	\$ 34,444.80	\$ 35,650.37	\$ 36,898.13	\$ 38,189.57	\$ 39,526.20	\$ 40,909.62	\$ 42,341.45	\$ 43,823.40	\$ 45,357.22	\$ 46,944.73
109	\$ 35,339.20	\$ 36,576.07	\$ 37,856.23	\$ 39,181.20	\$ 40,552.54	\$ 41,971.88	\$ 43,440.90	\$ 44,961.33	\$ 46,534.98	\$ 48,163.70
110	\$ 36,256.16	\$ 37,525.13	\$ 38,838.50	\$ 40,197.85	\$ 41,604.78	\$ 43,060.94	\$ 44,568.08	\$ 46,127.96	\$ 47,742.44	\$ 49,413.42
111	\$ 37,162.56	\$ 38,463.25	\$ 39,809.46	\$ 41,202.79	\$ 42,644.89	\$ 44,137.46	\$ 45,682.27	\$ 47,281.15	\$ 48,935.99	\$ 50,648.75
112	\$ 38,091.62	\$ 39,424.83	\$ 40,804.70	\$ 42,232.86	\$ 43,711.01	\$ 45,240.90	\$ 46,824.33	\$ 48,463.18	\$ 50,159.39	\$ 51,914.97
113	\$ 39,043.92	\$ 40,410.46	\$ 41,824.82	\$ 43,288.69	\$ 44,803.80	\$ 46,371.93	\$ 47,994.95	\$ 49,674.77	\$ 51,413.39	\$ 53,212.86
114	\$ 40,020.01	\$ 41,420.71	\$ 42,870.44	\$ 44,370.90	\$ 45,923.88	\$ 47,531.22	\$ 49,194.81	\$ 50,916.63	\$ 52,698.71	\$ 54,543.17
115	\$ 41,020.51	\$ 42,456.23	\$ 43,942.20	\$ 45,480.18	\$ 47,071.98	\$ 48,719.50	\$ 50,424.69	\$ 52,189.55	\$ 54,016.18	\$ 55,906.75
116	\$ 42,046.03	\$ 43,517.65	\$ 45,040.76	\$ 46,617.19	\$ 48,248.79	\$ 49,937.50	\$ 51,685.31	\$ 53,494.30	\$ 55,366.60	\$ 57,304.43
117	\$ 43,097.18	\$ 44,605.58	\$ 46,166.77	\$ 47,782.61	\$ 49,455.00	\$ 51,185.93	\$ 52,977.43	\$ 54,831.64	\$ 56,750.75	\$ 58,737.03
118	\$ 44,174.61	\$ 45,720.72	\$ 47,320.94	\$ 48,977.17	\$ 50,691.38	\$ 52,465.57	\$ 54,301.87	\$ 56,202.43	\$ 58,169.52	\$ 60,205.45
119	\$ 45,278.98	\$ 46,863.75	\$ 48,503.98	\$ 50,201.62	\$ 51,958.67	\$ 53,777.23	\$ 55,659.43	\$ 57,607.51	\$ 59,623.77	\$ 61,710.61
120	\$ 46,410.96	\$ 48,035.34	\$ 49,716.58	\$ 51,456.66	\$ 53,257.64	\$ 55,121.66	\$ 57,050.92	\$ 59,047.70	\$ 61,114.37	\$ 63,253.37
121	\$ 47,571.22	\$ 49,236.22	\$ 50,959.48	\$ 52,743.07	\$ 54,589.07	\$ 56,499.69	\$ 58,477.18	\$ 60,523.88	\$ 62,642.22	\$ 64,834.69
122	\$ 48,760.51	\$ 50,467.13	\$ 52,233.48	\$ 54,061.65	\$ 55,953.81	\$ 57,912.20	\$ 59,939.12	\$ 62,036.99	\$ 64,208.29	\$ 66,455.58
123	\$ 49,979.52	\$ 51,728.80	\$ 53,539.31	\$ 55,413.19	\$ 57,352.65	\$ 59,359.99	\$ 61,437.59	\$ 63,587.91	\$ 65,813.48	\$ 68,116.96
124	\$ 51,229.01	\$ 53,022.02	\$ 54,877.79	\$ 56,798.51	\$ 58,786.46	\$ 60,843.99	\$ 62,973.53	\$ 65,177.60	\$ 67,458.82	\$ 69,819.88
125	\$ 52,509.73	\$ 54,347.57	\$ 56,249.73	\$ 58,218.47	\$ 60,256.12	\$ 62,365.08	\$ 64,547.86	\$ 66,807.04	\$ 69,145.28	\$ 71,565.37
126	\$ 53,822.47	\$ 55,706.25	\$ 57,655.97	\$ 59,673.93	\$ 61,762.52	\$ 63,924.21	\$ 66,161.56	\$ 68,477.21	\$ 70,873.91	\$ 73,354.50
127	\$ 55,168.03	\$ 57,098.92	\$ 59,097.38	\$ 61,165.79	\$ 63,306.59	\$ 65,522.32	\$ 67,815.60	\$ 70,189.15	\$ 72,645.77	\$ 75,188.37
128	\$ 56,547.23	\$ 58,526.39	\$ 60,574.81	\$ 62,694.93	\$ 64,889.25	\$ 67,160.38	\$ 69,510.99	\$ 71,943.87	\$ 74,461.91	\$ 77,068.08
129	\$ 57,960.93	\$ 59,989.56	\$ 62,089.19	\$ 64,262.31	\$ 66,511.50	\$ 68,839.40	\$ 71,248.78	\$ 73,742.48	\$ 76,323.47	\$ 78,994.79
130	\$ 59,409.94	\$ 61,489.29	\$ 63,641.42	\$ 65,868.87	\$ 68,174.28	\$ 70,560.38	\$ 73,029.99	\$ 75,586.04	\$ 78,231.55	\$ 80,969.65
131	\$ 60,895.19	\$ 63,026.52	\$ 65,232.45	\$ 67,515.58	\$ 69,878.63	\$ 72,324.38	\$ 74,855.73	\$ 77,475.69	\$ 80,187.33	\$ 82,993.89
132	\$ 62,417.57	\$ 64,602.18	\$ 66,863.26	\$ 69,203.47	\$ 71,625.59	\$ 74,132.49	\$ 76,727.13	\$ 79,412.57	\$ 82,192.01	\$ 85,068.74
133	\$ 63,978.00	\$ 66,217.23	\$ 68,534.83	\$ 70,933.55	\$ 73,416.23	\$ 75,985.79	\$ 78,645.30	\$ 81,397.88	\$ 84,246.81	\$ 87,195.45
134	\$ 65,577.45	\$ 67,872.66	\$ 70,248.21	\$ 72,706.89	\$ 75,251.63	\$ 77,885.44	\$ 80,611.43	\$ 83,432.83	\$ 86,352.98	\$ 89,375.33
135	\$ 67,216.89	\$ 69,569.48	\$ 72,004.41	\$ 74,524.57	\$ 77,132.93	\$ 79,832.58	\$ 82,626.72	\$ 85,518.66	\$ 88,511.81	\$ 91,609.72

STOREY COUNTY FIRE PROTECTION DISTRICT
GENERAL SALARY SCHEDULE
Step and Grade (Appointed Official and Non-Represented)
2021-2022

136	\$	68,897.31	\$	71,308.72	\$	73,804.53	\$	76,387.68	\$	79,061.25	\$	81,828.40	\$	84,692.39	\$	87,656.62	\$	90,724.61	\$	93,899.97
137	\$	70,619.75	\$	73,091.44	\$	75,649.64	\$	78,297.38	\$	81,037.79	\$	83,874.11	\$	86,809.70	\$	89,848.04	\$	92,992.72	\$	96,247.47
138	\$	72,385.25	\$	74,918.73	\$	77,540.88	\$	80,254.82	\$	83,063.73	\$	85,970.97	\$	88,979.95	\$	92,094.25	\$	95,317.55	\$	98,653.66
139	\$	74,194.88	\$	76,791.70	\$	79,479.41	\$	82,261.19	\$	85,140.33	\$	88,120.24	\$	91,204.45	\$	94,396.61	\$	97,700.49	\$	101,120.01
140	\$	76,049.76	\$	78,711.50	\$	81,466.40	\$	84,317.73	\$	87,268.85	\$	90,323.26	\$	93,484.57	\$	96,756.53	\$	100,143.01	\$	103,648.02
141	\$	77,950.99	\$	80,679.28	\$	83,503.05	\$	86,425.66	\$	89,450.56	\$	92,581.33	\$	95,821.67	\$	99,175.43	\$	102,646.57	\$	106,239.20
142	\$	79,899.77	\$	82,696.26	\$	85,590.63	\$	88,586.30	\$	91,686.83	\$	94,895.86	\$	98,217.22	\$	101,654.82	\$	105,212.74	\$	108,895.19
143	\$	81,897.27	\$	84,763.67	\$	87,730.40	\$	90,800.97	\$	93,979.00	\$	97,268.26	\$	100,672.65	\$	104,196.20	\$	107,843.06	\$	111,617.57
144	\$	83,944.71	\$	86,882.77	\$	89,923.67	\$	93,071.00	\$	96,328.48	\$	99,699.98	\$	103,189.48	\$	106,801.11	\$	110,539.15	\$	114,408.02
145	\$	86,043.31	\$	89,054.83	\$	92,171.75	\$	95,397.76	\$	98,736.68	\$	102,192.47	\$	105,769.20	\$	109,471.12	\$	113,302.61	\$	117,268.21
146	\$	88,194.40	\$	91,281.20	\$	94,476.05	\$	97,782.71	\$	101,205.10	\$	104,747.28	\$	108,413.44	\$	112,207.91	\$	116,135.18	\$	120,199.91
147	\$	90,399.26	\$	93,563.23	\$	96,837.94	\$	100,227.27	\$	103,735.23	\$	107,365.96	\$	111,123.77	\$	115,013.10	\$	119,038.56	\$	123,204.91
148	\$	92,659.23	\$	95,902.31	\$	99,258.89	\$	102,732.95	\$	106,328.60	\$	110,050.10	\$	113,901.86	\$	117,888.42	\$	122,014.52	\$	126,285.03
149	\$	94,975.73	\$	98,299.88	\$	101,740.37	\$	105,301.28	\$	108,986.83	\$	112,801.37	\$	116,749.42	\$	120,835.65	\$	125,064.89	\$	129,442.17
150	\$	97,350.11	\$	100,757.37	\$	104,283.88	\$	107,933.81	\$	111,711.50	\$	115,621.40	\$	119,668.15	\$	123,856.53	\$	128,191.51	\$	132,678.21
151	\$	99,783.87	\$	103,276.31	\$	106,890.98	\$	110,632.17	\$	114,504.29	\$	118,511.94	\$	122,659.86	\$	126,952.95	\$	131,396.31	\$	135,995.18
152	\$	102,278.47	\$	105,858.21	\$	109,563.25	\$	113,397.97	\$	117,366.90	\$	121,474.74	\$	125,726.35	\$	130,126.77	\$	134,681.21	\$	139,395.05
153	\$	104,835.43	\$	108,504.67	\$	112,302.33	\$	116,232.91	\$	120,301.07	\$	124,511.60	\$	128,869.51	\$	133,379.94	\$	138,048.24	\$	142,879.93
154	\$	107,456.31	\$	111,217.28	\$	115,109.88	\$	119,138.73	\$	123,308.59	\$	127,624.39	\$	132,091.24	\$	136,714.43	\$	141,499.44	\$	146,451.92
155	\$	110,142.72	\$	113,997.72	\$	117,987.64	\$	122,117.20	\$	126,391.30	\$	130,815.00	\$	135,393.53	\$	140,132.30	\$	145,036.93	\$	150,113.22
156	\$	112,896.30	\$	116,847.67	\$	120,937.34	\$	125,170.14	\$	129,551.10	\$	134,085.39	\$	138,778.37	\$	143,635.62	\$	148,662.86	\$	153,866.06
157	\$	115,718.70	\$	119,768.85	\$	123,960.76	\$	128,299.39	\$	132,789.87	\$	137,437.51	\$	142,247.82	\$	147,226.50	\$	152,379.43	\$	157,712.71
158	\$	118,611.66	\$	122,763.07	\$	127,059.77	\$	131,506.86	\$	136,109.60	\$	140,873.44	\$	145,804.01	\$	150,907.15	\$	156,188.90	\$	161,655.51
159	\$	121,576.96	\$	125,832.15	\$	130,236.28	\$	134,794.55	\$	139,512.36	\$	144,395.29	\$	149,449.13	\$	154,679.85	\$	160,093.64	\$	165,696.92
160	\$	124,616.39	\$	128,977.96	\$	133,492.19	\$	138,164.42	\$	143,000.17	\$	148,005.18	\$	153,185.36	\$	158,546.85	\$	164,095.99	\$	169,839.35
161	\$	127,731.79	\$	132,202.41	\$	136,829.49	\$	141,618.52	\$	146,575.17	\$	151,705.30	\$	157,014.99	\$	162,510.51	\$	168,198.38	\$	174,085.32
162	\$	130,925.09	\$	135,507.46	\$	140,250.22	\$	145,158.98	\$	150,239.55	\$	155,497.93	\$	160,940.36	\$	166,573.27	\$	172,403.34	\$	178,437.45
163	\$	134,198.22	\$	138,895.15	\$	143,756.49	\$	148,787.96	\$	153,995.54	\$	159,385.38	\$	164,963.87	\$	170,737.61	\$	176,713.43	\$	182,898.39
164	\$	137,553.17	\$	142,367.53	\$	147,350.39	\$	152,507.65	\$	157,845.42	\$	163,370.01	\$	169,087.96	\$	175,006.04	\$	181,131.25	\$	187,470.85
165	\$	140,992.00	\$	145,926.72	\$	151,034.16	\$	156,320.35	\$	161,791.56	\$	167,454.27	\$	173,315.17	\$	179,381.20	\$	185,659.54	\$	192,157.62
*Note: There are no longer 35-hour employees working in Storey County. The column, however, is included for retroactive reference. All employees henceforth are pursuant to the 40-hour workweek.																				



Storey County Board of County Commissioners

Agenda Action Report

Meeting date: 12/21/2021 10:00 AM -
BOCC Meeting

Estimate of Time Required: 5 mins

Agenda Item Type: Consent Agenda

- **Title:** Consideration and possible action to approve the 2nd reading for On-Sale and Cabaret License for Virginia City Tourism Commission at Pipers Opera House, 12 N B St., Virginia City, NV. Applicant is Deny Dotson.
- **Recommended motion:** I (insert name) motion to approve the 2nd reading for On-Sale and Cabaret License for Virginia City Tourism Commission at Pipers Opera House, 12 N B St., Virginia City, NV. Applicant is Deny Dotson.
- **Prepared by:** Brandy Gavenda

Department:

Contact Number: 7758470959

- **Staff Summary:** LIQUOR BOARD
- Approval of 2nd reading for On-Sale and Cabaret License for Virginia City Tourism Commission at Pipers Opera House, 12 N B St., Virginia City, NV. Applicant is Deny Dotson.
- **Supporting Materials:** See attached
- **Fiscal Impact:**
- **Legal review required:** False
- **Reviewed by:**

____ Department Head

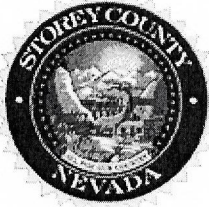
Department Name:

____ County Manager

Other Agency Review: _____

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued



Storey County Board of County Commissioners

Agenda Action Report

Meeting date: 12/21/2021 10:00 AM -
BOCC Meeting

Estimate of Time Required: 5 mins

Agenda Item Type: Consent Agenda

- **Title:** Consideration and possible action, approve the 2nd reading for General Business License for Virginia City Tourism Commission at Pipers Opera House, 12 N B St., Virginia City, NV. Applicant is Deny Dotson.
- **Recommended motion:** I (insert name) motion to approve the 2nd reading for General Business License for Virginia City Tourism Commission at Pipers Opera House, 12 N B St., Virginia City, NV. Applicant is Deny Dotson.
- **Prepared by:** Brandy Gavenda

Department:

Contact Number: 775-847-0959

- **Staff Summary:** Approval of 2nd reading for General Business License for Virginia City Tourism Commission at Pipers Opera House, 12 N B St., Virginia City, NV. Applicant is Deny Dotson.
- **Supporting Materials:** See attached
- **Fiscal Impact:**
- **Legal review required:** False
- **Reviewed by:**

____ Department Head

Department Name:

____ County Manager

Other Agency Review: _____

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued



Storey County Board of County Commissioners Agenda Action Report

Meeting date: 12/21/2021 10:00 AM -
BOCC Meeting

Estimate of Time Required: 0-5

Agenda Item Type: Consent Agenda

- **Title:** Consideration and possible approval of Business License Second Readings:
- A. Call Home Repair Service LLC – Home Business / 2600 S. Lompa Ln ~ Carson City, NV
- B. Carwil, LLC – Contractor / 5500 Westmoreland Rd. ~ Winnemucca, NV
- C. Infinity Energy Inc. – Contractor / 3855 Atherton Rd. ~ Rocklin, CA
- D. JD2, Inc. – Contactor / 450 Nevada St. ~ Auburn, CA
- E. Reno Tahoe Floors – Contractor / 1155 Watson Way, Ste. 1 ~ Sparks, NV
- F. Ruby The Red Caboose, LLC – Home Business / 309 S. D. St. ~ Virginia City NV
- G. San Joaquin Electric, Inc. – Contractor / 8985 Double Diamond Pkwy, B9 ~ Reno, NV
- H. Snow Country Craftsmen LTD – Home Business / 2321 Cartwright Rd. ~ Reno, NV
- I. The Metal Company – Contractor / 625 Spice Island Dr., Unit D ~ Sparks, NV
- J. We Can Warriors – Food Truck / 1004 Scott Dr. ~ Fernley, NV

- **Recommended motion:** Approval

- **Prepared by:** Ashley Mead

Department:

Contact Number: 7758470966

- **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.
- **Supporting Materials:** See attached
- **Fiscal Impact:** None
- **Legal review required:** False
- **Reviewed by:**

____ Department Head

Department Name:

____ County Manager

Other Agency Review: _____

- **Board Action:**

<input type="checkbox"/> Approved	<input type="checkbox"/> Approved with Modification
<input type="checkbox"/> Denied	<input type="checkbox"/> Continued

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 13, 2021
Via Email

Fr: Ashley Mead

Please add the following item(s) to the **December 21, 2021**

COMMISSIONERS Consent Agenda:

SECOND READINGS:

- A. Call Home Repair Service LLC** – Home Business / 2600 S. Lompa Ln ~ Carson City, NV
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Ec: Community Development
Commissioner's Office

Planning Department
Comptroller's Office

Sheriff's Office