



Board of Storey County Commissioners Agenda Action Report

Meeting date: 12/19/2023 10:00 AM -
BOCC Meeting

Estimate of Time Required: 1 min

Agenda Item Type: Discussion/Possible Action

- **Title:** Consideration and possible approval of the agenda for the December 19, 2023, meeting.
- **Recommended motion:** Approve as necessary.
- **Prepared by:** Drema Smith

Department: **Contact Number:** 7758470968

- **Staff Summary:** See attached.
- **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 |



Board of Storey County Commissioners Agenda Action Report

Meeting date: 12/19/2023 10:00 AM -
BOCC Meeting

Estimate of Time Required: 15 min

Agenda Item Type: Discussion/Possible Action

- **Title:** Presentation of commendation to Deputy Eli Kerr and Trevor Welch for their lifesaving actions during the Summer of 2023.
- **Recommended motion:** No Motion Required.
- **Prepared by:** Dore Nevin

Department:

Contact Number: 7758470959

- **Staff Summary:** Presentation of commendation to Deputy Eli Kerr and Trevor Welch for their lifesaving actions during the Summer of 2023.
- **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 |



Board of Storey County Commissioners Agenda Action Report

**Meeting date: 12/19/2023 10:00 AM -
BOCC Meeting**

Estimate of Time Required: 0-5

Agenda Item Type: Consent Agenda

- **Title:** For possible action, approval of business license first readings:
- A. American Arborists LTD – Contractor / 3515 Airway Dr. # 205 ~ Reno, NV
- B. Anytime Fitness – General / 727 USA Parkway Ste. 103-104 ~ Sparks, NV
- C. Arcadia Cold Reno, LLC – General / 1900 Peru Dr. ~ Sparks, NV
- D. Buddy Boys – Out of County / 960 Auction Rd. Ste. C ~ Fallon, NV
- E. Nevada Drywall, Stucco & Stone – Contractor / 850 Maestro Dr. # 100 ~ Reno, NV
- F. Saber Robotics & Vision Systems Inc. – Out of County / 1542 Industrial Dr. ~ Auburn, CA
- G. Sign on Signs Inc. – Contractor / 1607 Greg ~ Sparks, NV
- H. SME Steel Contractors, Inc. – Contractor / 5801 West Wells Park Rd. ~ West Jordan, UT
- I. The Pizza Boc LLC – Food Truck / 286 Redwall Ct. ~ Dayton, NV
- J. Toss Your Greens – Out of County / 1495 E. Prater Way Ste. 107 ~ Sparks, NV
- K. Travelin' Toms of N. Sparks – Food Truck / 4690 Longley Ln. # C-126 ~ Reno, 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: 775-847-0966

- **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:**

| | |
|-----------------------------------|---|
| <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: Jim Hindle, Clerk's office
Austin Osborne, County Manager

December 11, 2023
Via Email

Fr: Ashley Mead

Please add the following item(s) to the **December 19, 2023**

COMMISSIONERS Consent Agenda:

FIRST READINGS:

- A. American Arborists LTD** – Contractor / 3515 Airway Dr. # 205 ~ Reno, NV
- B. Anytime Fitness** – General / 727 USA Parkway Ste. 103-104 ~ Sparks, NV
- C. Arcadia Cold Reno, LLC** – General / 1900 Peru Dr. ~ Sparks, NV
- D. Buddy Boys** – Out of County / 960 Auction Rd. Ste. C ~ Fallon, NV
- E. Nevada Drywall, Stucco & Stone** – Contractor / 850 Maestro Dr. # 100 ~ Reno, NV
- F. Saber Robotics & Vision Systems Inc.** – Out of County / 1542 Industrial Dr. ~ Auburn, CA
- G. Sign on Signs Inc.** – Contractor / 1607 Greg ~ Sparks, NV
- H. SME Steel Contractors, Inc.** – Contractor / 5801 West Wells Park Rd. ~ West Jordan, UT
- I. The Pizza Boc LLC** – Food Truck / 286 Redwall Ct. ~ Dayton, NV
- J. Toss Your Greens** – Out of County / 1495 E. Prater Way Ste. 107 ~ Sparks, NV
- K. Travelin' Toms of N. Sparks** – Food Truck / 4690 Longley Ln. # C-126 ~ Reno, NV

Ec: Community Development
Commissioner's Office

Planning Department
Comptroller's Office

Sheriff's Office



Board of Storey County Commissioners Agenda Action Report

Meeting date: 12/19/2023 10:00 AM -
BOCC Meeting

Estimate of Time Required: 0 min

Agenda Item Type: Consent Agenda

- **Title:** Approval of claims in the amount of \$1,154,174.48.
- **Recommended motion:** Approval of claims as submitted.
- **Prepared by:** Cory Y Wood

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 |



STOREY COUNTY

Vendor History Report

By Vendor Name

Posting Date Range 11/24/2023 - 11/24/2023

Payment Date Range 11/24/2023 - 11/24/2023

| Payable Number | Description | Units | Price | Post Date | 1099 | Payment Number | Payment Date | Amount | Shipping | Tax | Discount | Net | Payment |
|--|-------------------|-------|-----------|------------|----------------|----------------|--------------|-------------|-----------|------|----------|-----------|-----------|
| Item Description | | | | Amount | Account Number | | Account Name | Dist Amount | | | | | |
| Vendor Set: 01 - Storey County Vendors | | | | | | | | | | | | | |
| 405424 - OPTUM BANK, MEMBER FDIC | | | | | | | | | | | | | |
| INV0018244 | HSA Contributions | | | 11/24/2023 | | DFT0001614 | 11/24/2023 | 14,294.99 | 0.00 | 0.00 | 0.00 | 14,294.99 | 14,294.99 |
| HSA Contributions | 0.00 | 0.00 | 11,309.99 | | 001-29506-000 | | Insurances | 11,309.99 | 0.00 | 0.00 | 0.00 | 11,309.99 | 11,309.99 |
| | | | | | 020-29506-000 | | Rds-Ins | | 10,064.99 | | | | |
| | | | | | 090-29506-000 | | Wtr-Ins | | 620.00 | | | | |
| | | | | | 130-29506-000 | | Swr-Ins | | 187.50 | | | | |
| | | | | | 230-29506-000 | | VCTC-Ins | | 137.50 | | | | |
| | | | | | 231-29506-000 | | Pipers-Ins | | 210.00 | | | | |
| | | | | | | | | | 90.00 | | | | |
| INV0018245 | HSA Contributions | | | 11/24/2023 | | DFT0001615 | 11/24/2023 | 160.00 | 0.00 | 0.00 | 0.00 | 160.00 | 160.00 |
| HSA Contributions | 0.00 | 0.00 | 160.00 | | 001-29506-000 | | Insurances | | 160.00 | | | | |
| INV0018266 | HSA Contributions | | | 11/24/2023 | | DFT0001619 | 11/24/2023 | 2,825.00 | 0.00 | 0.00 | 0.00 | 2,825.00 | 2,825.00 |
| HSA Contributions | 0.00 | 0.00 | 2,825.00 | | 250-29506-000 | | Fire-Ins | | 2,575.00 | | | | |
| | | | | | 290-29506-000 | | Fire-Ins | | 250.00 | | | | |
| Vendors: (1) Total 01 - Storey County Vendors: | | | | | | | | 14,294.99 | 0.00 | 0.00 | 0.00 | 14,294.99 | 14,294.99 |
| Vendors: (1) Report Total: | | | | | | | | 14,294.99 | 0.00 | 0.00 | 0.00 | 14,294.99 | 14,294.99 |

County Commissioners approval is reported in the
Board of County Commissioners Meeting Minutes

Lucy Liu 11/22/23
Processed & Submitted to Treasurer by Comptroller Admin Date

Approved By:

McC 11.22.23
Comptroller Date

Barley P. Smith 11/27/23
Treasurer Deputy Date



STOREY COUNTY

Vendor History Report
By Vendor Name
Posting Date Range 11/24/2023 - 11/24/2023
Payment Date Range 11/24/2023 - 11/24/2023

| Payable Number | Description | Units | Price | Post Date | 1099 | Payment Number | Payment Date | Amount | Shipping | Tax | Discount | Net | Payment |
|--|---------------------------|-------|-------|------------|----------------|----------------|--------------|-----------------------------------|-----------|------|----------|-----------|-----------|
| Item Description | | | | Account | Account Number | Account Name | | Dist Amount | | | | | |
| Vendor Set: 01 - Storey County Vendors | | | | | | | | | | | | | |
| 404300 - INTERNAL REVENUE SERVICE | | | | | | | | | | | | | |
| INV0018256 | Medicare | 0.00 | 0.00 | 11/24/2023 | 001-29503-000 | DFT0001616 | 11/24/2023 | 77,935.73 | 0.00 | 0.00 | 0.00 | 77,935.73 | 77,935.73 |
| | | | | 10,443.20 | | 10,443.20 | | 0.00 | | 0.00 | 0.00 | 10,443.20 | 10,443.20 |
| INV0018257 | Social Security | 0.00 | 0.00 | 11/24/2023 | 001-29505-000 | DFT0001617 | 11/24/2023 | 1,688.38 | 0.00 | 0.00 | 0.00 | 1,688.38 | 1,688.38 |
| | | | | 1,688.38 | | 1,688.38 | | | | | | | |
| INV0018258 | Federal Income Tax w/held | 0.00 | 0.00 | 11/24/2023 | 001-29501-000 | DFT0001618 | 11/24/2023 | 35,480.02 | 0.00 | 0.00 | 0.00 | 35,480.02 | 35,480.02 |
| | | | | 35,480.02 | | 35,480.02 | | | | | | | |
| INV0018274 | Medicare | 0.00 | 0.00 | 11/24/2023 | 001-29503-000 | DFT0001620 | 11/24/2023 | 5,670.52 | 0.00 | 0.00 | 0.00 | 5,670.52 | 5,670.52 |
| | | | | 5,670.52 | | 5,670.52 | | | | | | | |
| INV0018275 | Social Security | 0.00 | 0.00 | 11/24/2023 | 001-29505-000 | DFT0001621 | 11/24/2023 | 150.76 | 0.00 | 0.00 | 0.00 | 150.76 | 150.76 |
| | | | | 150.76 | | 150.76 | | | | | | | |
| INV0018276 | Federal Income Tax w/held | 0.00 | 0.00 | 11/24/2023 | 001-29501-000 | DFT0001622 | 11/24/2023 | 24,502.85 | 0.00 | 0.00 | 0.00 | 24,502.85 | 24,502.85 |
| | | | | 24,502.85 | | 24,502.85 | | | | | | | |
| Vendors: (1) | | | | | | | | Total 01 - Storey County Vendors: | 77,935.73 | 0.00 | 0.00 | 77,935.73 | 77,935.73 |
| Vendors: (1) | | | | | | | | Report Total: | 77,935.73 | | | 77,935.73 | 77,935.73 |

County Commissioners approval is reported in the
Board of County Commissioners Meeting Minutes

11/28/23
Date

Processed & Submitted to Treasurer by Comptroller Admin

Approved By:

Date

11-22-23
Comptroller
11/28/23
Deputy
11/28/23
Date
Treasurer



STOREY COUNTY

Payroll Check Register Report Summary

Pay Period: 11/6/2023-11/19/2023

Packet: PRPKT01906 - 2023-11-24 Payroll kc

Payroll Set: Storey County - 01

| Type | Count | Amount | |
|-----------------|------------|-------------------|----|
| Regular Checks | 2 | 3,422.53 | AD |
| Manual Checks | 0 | 0.00 | |
| Reversals | 0 | 0.00 | |
| Voided Checks | 0 | 0.00 | |
| Direct Deposits | 159 | 306,554.95 | HF |
| Total | 161 | 309,977.48 | |

County Commissioners approval is reported in the
Board of County Commissioners Meeting Minutes

Luis Serrin 11/21/23
Processed & Submitted to Treasurer by Comptroller Admin Date

Approved By:

McC 11.30.23
Comptroller Date

Michael 11.22.23
Treasurer Date

Debbie Galt 11/28/23
Deputy



STOREY COUNTY

Check Register

Packet: APPKT05992 - 2023-11-24 PR payment LS

By Check Number

| Vendor Number | Vendor DBA Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|----------------------------|---------------------------------|--------------|--------------|-----------------|----------------|--------|
| Bank Code: AP Bank-AP Bank | | | | | | |
| 405456 | PUBLIC EMPLOYEES RETIREMENT B | 11/24/2023 | EFT | 0.00 | 123,926.22 | 10474 |
| 404869 | SCSO EMPLOYEES ASSOCIATIO | 11/24/2023 | EFT | 0.00 | 504.00 | 10475 |
| 404639 | VOYA INSTITUTIONAL TRUST COMP. | 11/24/2023 | EFT | 0.00 | 8,480.48 | 10476 |
| 300003 | AFLAC | 11/24/2023 | Regular | 0.00 | 1,205.06 | 112239 |
| 300008 | AFSCME LOCAL4041 | 11/24/2023 | Regular | 0.00 | 598.11 | 112240 |
| 405610 | CALIFORNIA STATE DISBURSEMENT | 11/24/2023 | Regular | 0.00 | 395.50 | 112241 |
| 405519 | CIGNA HEALTH & LIFE INSURANCE C | 11/24/2023 | Regular | 0.00 | 4,498.02 | 112242 |
| 300001 | COLONIAL LIFE & ACCIDENT INS CO | 11/24/2023 | Regular | 0.00 | 103.38 | 112243 |
| 404704 | NATIONWIDE | 11/24/2023 | Regular | 0.00 | 95.64 | 112244 |
| 406598 | MICHIGAN STATE DISBURSEMENT L | 11/24/2023 | Regular | 0.00 | 393.79 | 112245 |
| 300011 | NEVADA STATE TREASURER | 11/24/2023 | Regular | 0.00 | 4.00 | 112246 |
| 406600 | NORTHWEST FIRE FIGHTER BENEFIT | 11/24/2023 | Regular | 0.00 | 2,114.98 | 112247 |
| 103233 | PUBLIC EMPLOY RETIREMENT SYSTEM | 11/24/2023 | Regular | 0.00 | 378.97 | 112248 |
| 300010 | STATE COLLECTION & DISBURSEMEI | 11/24/2023 | Regular | 0.00 | 1,147.52 | 112249 |
| 300006 | STOREY CO FIRE FIGHTERS ASSOC | 11/24/2023 | Regular | 0.00 | 1,800.00 | 112250 |
| 300005 | WASHINGTON NATIONAL INS | 11/24/2023 | Regular | 0.00 | 1,490.05 | 112251 |

Bank Code AP Bank Summary

| Payment Type | Payable Count | Payment Count | Discount | Payment |
|----------------|---------------|---------------|----------|------------|
| Regular Checks | 23 | 13 | 0.00 | 14,225.02 |
| Manual Checks | 0 | 0 | 0.00 | 0.00 |
| Voided Checks | 0 | 0 | 0.00 | 0.00 |
| Bank Drafts | 0 | 0 | 0.00 | 0.00 |
| EFT's | 8 | 3 | 0.00 | 132,910.70 |
| | 31 | 16 | 0.00 | 147,135.72 |

County Commissioners approval is reported in the
Board of County Commissioners Meeting Minutes

Ling Sun 11/22/23
Processed & Submitted to Treasurer by Comptroller Admin Date

Approved By: [Signature] 11-22-23
Comptroller Date

[Signature] 11-22-23
Treasurer Date

[Signature] Deputy 11/28/23

Fund Summary

| Fund | Name | Period | Amount |
|------|---------------------|---------|-------------------|
| 999 | Pooled Cash Account | 11/2023 | 147,135.72 |
| | | | <u>147,135.72</u> |



STOREY COUNTY

Check Register

Packet: APPKT05993 - 2023/11/24 PERS 715 LS

By Check Number

| Vendor Number | Vendor DBA Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|----------------------------|-------------------------------|--------------|--------------|-----------------|----------------|--------|
| Bank Code: AP Bank-AP Bank | | | | | | |
| 405456 | PUBLIC EMPLOYEES RETIREMENT B | 11/24/2023 | EFT | 0.00 | 72,786.05 | 10477 |

Bank Code AP Bank Summary

| Payment Type | Payable Count | Payment Count | Discount | Payment |
|----------------|---------------|---------------|----------|-----------|
| Regular Checks | 0 | 0 | 0.00 | 0.00 |
| Manual Checks | 0 | 0 | 0.00 | 0.00 |
| Voided Checks | 0 | 0 | 0.00 | 0.00 |
| Bank Drafts | 0 | 0 | 0.00 | 0.00 |
| EFT's | 2 | 1 | 0.00 | 72,786.05 |
| | 2 | 1 | 0.00 | 72,786.05 |

af

County Commissioners approval is reported in the
Board of County Commissioners Meeting Minutes

Ling Liu 11/22/23
Processed & Submitted to Treasurer by Comptroller Admin Date

Approved By:

LMC 11-22-23
Comptroller Date

Debbie Peterson 11/28/23
Treasurer Deputy Date

Fund Summary

| Fund | Name | Period | Amount |
|------|---------------------|---------|------------------|
| 999 | Pooled Cash Account | 11/2023 | 72,786.05 |
| | | | <u>72,786.05</u> |



STOREY COUNTY

Payroll Check Register Report Summary

Pay Period: 11/6/2023-11/19/2023

Packet: PRPKT01912 - 2023-11-24: FIRE Payroll Tnp
Payroll Set: Storey County - 01

| Type | Count | Amount |
|-----------------|-------|------------|
| Regular Checks | 1 | 3,330.35 |
| Manual Checks | 0 | 0.00 |
| Reversals | 0 | 0.00 |
| Voided Checks | 0 | 0.00 |
| Direct Deposits | 47 | 157,053.57 |
| Total | 48 | 160,383.92 |

County Commissioners approval is reported in the
Board of County Commissioners Meeting Minutes

Larry Suri 11/21/23
Processed & Submitted to Treasurer by Comptroller Admin Date

Approved By:

JMC 11/30/23
Comptroller Date

Alicia 11/22/23
Treasurer Date

Charles Perich Deputy 11/28/23



STOREY COUNTY

Check Register

Packet: APPKT06018 - 2023-12-01 AP Payments cw

By Check Number

| Vendor Number | Vendor DBA Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|----------------------------|-----------------------------------|--------------|--------------|-----------------|----------------|--------|
| Bank Code: AP Bank-AP Bank | | | | | | |
| 407023 | 120 WATER AUDIT INC | 12/01/2023 | Regular | 0.00 | 5,500.00 | 112252 |
| 406785 | SPARKS BLACK RIFLE | 12/01/2023 | Regular | 0.00 | 1,619.13 | 112253 |
| 406510 | SILVER STATE GOVERNMENT RELAT | 12/01/2023 | Regular | 0.00 | 4,000.00 | 112254 |
| 406619 | AMAZON BUSINESS | 12/01/2023 | Regular | 0.00 | 480.67 | 112255 |
| 407002 | ABC SUPPLY CO | 12/01/2023 | Regular | 0.00 | 102.00 | 112256 |
| 404394 | GTP ACQUISTION PARTNERS II LLC | 12/01/2023 | Regular | 0.00 | 1,264.96 | 112257 |
| 406908 | STALKER RADAR | 12/01/2023 | Regular | 0.00 | 7,250.00 | 112258 |
| 406683 | SIERRA MEAT CO | 12/01/2023 | Regular | 0.00 | 370.66 | 112259 |
| 100073 | AUTO & TRUCK ELECTRIC,INC | 12/01/2023 | Regular | 0.00 | 362.00 | 112260 |
| 407018 | BEATSON, LAURA | 12/01/2023 | Regular | 0.00 | 415.00 | 112261 |
| 405077 | MACKAY MANSION | 12/01/2023 | Regular | 0.00 | 127.00 | 112262 |
| 404634 | SIX MILE CANYON MINI STORAGE | 12/01/2023 | Regular | 0.00 | 60.00 | 112263 |
| 406556 | BRIAN BROWN MEDIATION, LTD | 12/01/2023 | Regular | 0.00 | 5,300.00 | 112264 |
| 403671 | THE WASHOE CLUB MUSEUM | 12/01/2023 | Regular | 0.00 | 213.25 | 112265 |
| 405759 | C2M Media LLC | 12/01/2023 | Regular | 0.00 | 350.00 | 112266 |
| 99763 | CANYON GENERAL IMPROVEMENT I | 12/01/2023 | Regular | 0.00 | 1,142.60 | 112267 |
| 407019 | CARSON CITY CLASSIC CINEMA CLU | 12/01/2023 | Regular | 0.00 | 150.00 | 112268 |
| 404500 | CARSON DODGE CHRYSLER INC | 12/01/2023 | Regular | 0.00 | 944.10 | 112269 |
| 404216 | CARSON VALLEY OIL CO | 12/01/2023 | Regular | 0.00 | 12,017.29 | 112270 |
| 404991 | CENTRAL SIERRA CONST INC | 12/01/2023 | Regular | 0.00 | 17,940.00 | 112271 |
| 405519 | CIGNA HEALTH & LIFE INSURANCE C | 12/01/2023 | Regular | 0.00 | 19,043.34 | 112272 |
| 100654 | CINDERLITE TRUCKING CORP | 12/01/2023 | Regular | 0.00 | 12,801.95 | 112273 |
| 404798 | CINTAS / CINTAS FIRST AID AND SAF | 12/01/2023 | Regular | 0.00 | 162.79 | 112274 |
| 405134 | CMC TIRE INC | 12/01/2023 | Regular | 0.00 | 2,182.92 | 112275 |
| 99708 | COLLINS CONSTRUCTION | 12/01/2023 | Regular | 0.00 | 1,539.27 | 112276 |
| 403887 | COMSTOCK GOLD MILL LLC | 12/01/2023 | Regular | 0.00 | 214.40 | 112277 |
| 406406 | COMSTOCK PROPANE | 12/01/2023 | Regular | 0.00 | 2,379.37 | 112278 |
| 407015 | CORNEJO, RYAN | 12/01/2023 | Regular | 0.00 | 170.00 | 112279 |
| 103220 | ON THE SIDE GRAPHICS & SIGNS | 12/01/2023 | Regular | 0.00 | 382.74 | 112280 |
| 406740 | D&D ROOFING & SHEET METAL | 12/01/2023 | Regular | 0.00 | 9,948.00 | 112281 |
| 99652 | COMSTOCK CHRONICLE | 12/01/2023 | Regular | 0.00 | 2,394.00 | 112282 |
| 100717 | DELTA FIRE SYSTEMS INC | 12/01/2023 | Regular | 0.00 | 355.00 | 112283 |
| 406924 | FIREWISE CODE CONSULTING | 12/01/2023 | Regular | 0.00 | 3,500.00 | 112284 |
| 406831 | DREILING, DEREK CHARLES | 12/01/2023 | Regular | 0.00 | 181.25 | 112285 |
| 406518 | ESO SOLUTIONS, INC | 12/01/2023 | Regular | 0.00 | 18,624.11 | 112286 |
| 405484 | EVIDENT | 12/01/2023 | Regular | 0.00 | 950.00 | 112287 |
| 404509 | FASTENAL COMPANY | 12/01/2023 | Regular | 0.00 | 472.22 | 112288 |
| 405264 | FIDELITY SECURITY LIFE INSURANCE | 12/01/2023 | Regular | 0.00 | 200.85 | 112289 |
| 405969 | FLEETPRIDE, INC | 12/01/2023 | Regular | 0.00 | 114.99 | 112290 |
| 103470 | GREAT BASIN TERMITE & PEST CON | 12/01/2023 | Regular | 0.00 | 450.00 | 112291 |
| 406103 | MISBEHAVEN FARMS, LLC | 12/01/2023 | Regular | 0.00 | 240.00 | 112292 |
| 407017 | HARRISON, PATRICK | 12/01/2023 | Regular | 0.00 | 110.00 | 112293 |
| 102983 | USABLUEBOOK | 12/01/2023 | Regular | 0.00 | 143.03 | 112294 |
| 406941 | BLIZZ INC | 12/01/2023 | Regular | 0.00 | 6,000.00 | 112295 |
| 405293 | HIGHLAND ELECTRIC AND LIGHTING | 12/01/2023 | Regular | 0.00 | 1,277.33 | 112296 |
| 100978 | INTERSTATE OIL CO | 12/01/2023 | Regular | 0.00 | 845.63 | 112297 |
| 403834 | IT1 SOURCE LLC | 12/01/2023 | Regular | 0.00 | 2,410.02 | 112298 |
| 406428 | J W WELDING SUPPLIES & TOOLS | 12/01/2023 | Regular | 0.00 | 47.70 | 112299 |
| 103032 | JOHN DEERE FINANCIAL POWERPLA | 12/01/2023 | Regular | 0.00 | 1,720.60 | 112300 |
| 404724 | MILLER'S JACKETS AND UNIFORMS | 12/01/2023 | Regular | 0.00 | 536.00 | 112301 |
| 101040 | L N CURTIS & SONS | 12/01/2023 | Regular | 0.00 | 2,375.87 | 112302 |
| 406729 | MR. BUBBLES LAUNDROMAT | 12/01/2023 | Regular | 0.00 | 66.60 | 112303 |
| 101030 | LIFE-ASSIST INC | 12/01/2023 | Regular | 0.00 | 966.02 | 112304 |
| 404102 | LIQUID BLUE EVENTS LLC | 12/01/2023 | Regular | 0.00 | 7,460.90 | 112305 |

Check Register

Packet: APPKT06018-2023-12-01 AP Payments cw

| Vendor Number | Vendor DBA Name | Payment Date | Payment Type | Discount Amount | Payment Amount | Number |
|---------------|---------------------------------|--------------|--------------|-----------------|----------------|--------|
| 405548 | LUMOS & ASSOCIATES, INC | 12/01/2023 | Regular | 0.00 | 13,282.00 | 112306 |
| 404363 | MA LABS INC | 12/01/2023 | Regular | 0.00 | 2,248.61 | 112307 |
| 101228 | NEV ADMIN BLDG & GROUNDS | 12/01/2023 | Regular | 0.00 | 12,937.63 | 112308 |
| 406706 | AT&T NEVADA | 12/01/2023 | Regular | 0.00 | 133.80 | 112309 |
| 406600 | NORTHWEST FIRE FIGHTER BENEFIT | 12/01/2023 | Regular | 0.00 | 5,274.09 | 112310 |
| 407001 | UNIVERSAL ENGINEERING SCIENCES | 12/01/2023 | Regular | 0.00 | 21,923.38 | 112311 |
| 407016 | OLIVER, JOHN | 12/01/2023 | Regular | 0.00 | 135.00 | 112312 |
| 404118 | OPTUMINSIGHT INC | 12/01/2023 | Regular | 0.00 | 382.50 | 112313 |
| 405127 | O'REILLY AUTO PARTS | 12/01/2023 | Regular | 0.00 | 377.43 | 112314 |
| 404870 | LAW OFFICE OF JOAN OSBORNE | 12/01/2023 | Regular | 0.00 | 9,800.00 | 112315 |
| 404556 | OUTFRONT MEDIA LLC | 12/01/2023 | Regular | 0.00 | 718.00 | 112316 |
| 404983 | MOUNTAIN UNIFORMS | 12/01/2023 | Regular | 0.00 | 751.00 | 112317 |
| 103344 | PDM STEEL SERVICE CENTERS INC | 12/01/2023 | Regular | 0.00 | 688.00 | 112318 |
| 403895 | WAY IT WAS MUSEUM | 12/01/2023 | Regular | 0.00 | 94.00 | 112319 |
| 404797 | PYROGUYS, INC | 12/01/2023 | Regular | 0.00 | 9,000.00 | 112320 |
| 404797 | PYROGUYS, INC | 12/01/2023 | Regular | 0.00 | 9,000.00 | 112321 |
| 405777 | RENO BRAKE, INC | 12/01/2023 | Regular | 0.00 | 52.47 | 112322 |
| 101520 | RENO PAINT MART INC | 12/01/2023 | Regular | 0.00 | 72.52 | 112323 |
| 406536 | SAPIENCE PRACTICE | 12/01/2023 | Regular | 0.00 | 6,350.00 | 112324 |
| 406778 | SILVER STATE ANALYTICAL LABORAT | 12/01/2023 | Regular | 0.00 | 1,943.00 | 112325 |
| 406367 | SHEPHERD SCOTT F. | 12/01/2023 | Regular | 0.00 | 500.00 | 112326 |
| 405081 | SHERMARK DISTRIBUTORS INC | 12/01/2023 | Regular | 0.00 | 699.37 | 112327 |
| 404187 | SAWDUST TRAILS | 12/01/2023 | Regular | 0.00 | 31.50 | 112328 |
| 102980 | SIERRA FIRE PROTECTION LL | 12/01/2023 | Regular | 0.00 | 355.00 | 112329 |
| 101630 | NV ENERGY | 12/01/2023 | Regular | 0.00 | 17,886.63 | 112330 |
| | **Void** | 12/01/2023 | Regular | 0.00 | 0.00 | 112331 |
| 403384 | SMITHS FOOD & DRUG CENTER | 12/01/2023 | Regular | 0.00 | 6,047.94 | 112332 |
| 403234 | TAHOE SUPPLY COMPANY LLC | 12/01/2023 | Regular | 0.00 | 403.59 | 112333 |
| 101745 | ST CO WATER SYSTEM | 12/01/2023 | Regular | 0.00 | 3,221.98 | 112334 |
| 406494 | ROY C STRALLA ATTORNEY AT LAW I | 12/01/2023 | Regular | 0.00 | 4,000.00 | 112335 |
| 403892 | PONDEROSA MINE TOURS | 12/01/2023 | Regular | 0.00 | 988.00 | 112336 |
| 406676 | SWITCH | 12/01/2023 | Regular | 0.00 | 2,621.31 | 112337 |
| 405124 | CHOLLAR MINE 1859 LLC | 12/01/2023 | Regular | 0.00 | 160.00 | 112338 |
| 407013 | TRANSUNION RISK AND ALTERNATI | 12/01/2023 | Regular | 0.00 | 251.00 | 112339 |
| 403225 | TRI GENERAL IMPROVEMENT | 12/01/2023 | Regular | 0.00 | 1,277.76 | 112340 |
| 402935 | PURE WATER SYSTEMS OF NEVADA | 12/01/2023 | Regular | 0.00 | 49.95 | 112341 |
| 405112 | TYLER TECHNOLOGIES, INC | 12/01/2023 | Regular | 0.00 | 27,663.00 | 112342 |
| 406738 | UBEO BUSINESS SERVICES | 12/01/2023 | Regular | 0.00 | 1,740.67 | 112343 |
| 102962 | UNIFORMITY | 12/01/2023 | Regular | 0.00 | 752.95 | 112344 |
| 406623 | US FOODS INC | 12/01/2023 | Regular | 0.00 | 5,615.90 | 112345 |
| 101845 | US POSTOFFICE (VC) | 12/01/2023 | Regular | 0.00 | 300.00 | 112346 |
| 403983 | VCTC | 12/01/2023 | Regular | 0.00 | 150.00 | 112347 |
| 403268 | CELLCO PARTNERSHIP | 12/01/2023 | Regular | 0.00 | 275.33 | 112348 |
| 402820 | WALKER & ASSOCIATES, INC. | 12/01/2023 | Regular | 0.00 | 4,000.00 | 112349 |
| 101920 | WESTERN NEVADA SUPPLY CO | 12/01/2023 | Regular | 0.00 | 138.94 | 112350 |
| 405794 | WHARTON CONCRETE FORMING SU | 12/01/2023 | Regular | 0.00 | 37.27 | 112351 |
| 405568 | ANTHONEY J. WREN AND ASSOCIA | 12/01/2023 | Regular | 0.00 | 3,500.00 | 112352 |
| 405184 | UNIFORMS2YOU / RENO UNIFORMS | 12/01/2023 | Regular | 0.00 | 24.00 | 112353 |

Check Register

Packet: APPKT06018-2023-12-01 AP Payments cw

Vendor Number
404295Vendor DBA Name
WELLS ONE COMMERCIAL CARDPayment Date
12/01/2023Payment Type
Bank DraftDiscount Amount
0.00Payment Amount
33,929.51Number
DFT0001629

Bank Code AP Bank Summary

| Payment Type | Payable Count | Payment Count | Discount | Payment |
|----------------|---------------|---------------|-------------|-------------------|
| Regular Checks | 199 | 101 | 0.00 | 337,731.08 |
| Manual Checks | 0 | 0 | 0.00 | 0.00 |
| Voided Checks | 0 | 1 | 0.00 | 0.00 |
| Bank Drafts | 45 | 1 | 0.00 | 33,929.51 |
| EFT's | 0 | 0 | 0.00 | 0.00 |
| | 244 | 103 | 0.00 | 371,660.59 |

County Commissioners approval is reported in the
Board of County Commissioners Meeting Minutes

1
Cory Yurkiewicz 11/30/2023
Processed & Submitted to Treasurer by Comptroller Admin Date


Approved By:

[Signature] 11.30.23
Comptroller Date

[Signature] 12/4/23
Treasurer Date

Fund Summary

| Fund | Name | Period | Amount |
|------|---------------------|---------|-------------------|
| 999 | Pooled Cash Account | 12/2023 | 371,660.59 |
| | | | <u>371,660.59</u> |

| | | |
|---|---|--|
|  | <h1>Board of Storey County Commissioners</h1> <h2>Agenda Action Report</h2> | |
| Meeting date: 12/19/2023 10:00 AM - BOCC Meeting | Estimate of Time Required: 5 | |
| Agenda Item Type: Consent Agenda | | |

- **Title:** Approval of an administrative policy titled Vehicle Use Policy.
- **Recommended motion:** No motion, Consented agenda.
- **Prepared by:** Jennifer McCain

Department: **Contact Number:** 7758471133

- **Staff Summary:** Staff is working on a project to consolidate and update Storey County Administrative Policies. This Vehicle Use Policy will replace the following existing policies:
 - Policy Number 010 Vehicle and Equipment Use
 - Policy Number 011 Use of Private Vehicles
- Most of the provision of these policies have been incorporated into the new policy. Provisions that have been excluded include details of processes established to carry out the policy. For example, a section titled, “Numbering, licensing and classification” is in the current Vehicle and Equipment Use policy. The application of this process is suitably done at the County Manager level rather than the Board of County Commissioner level. Should processes change, staff would like the flexibility to enact process changes as needed to adapt to current conditions without revising an administrative policy approved by the Board of County Commissioners.
- The proposed Vehicle Use Policy includes sections that address the following:
 1. Assignment of vehicles.
 2. Proper use of county vehicles.
 3. The safe operation of county vehicles.
 4. Federal tax requirements for the employee when reimbursed for mileage.
 5. Conditions in which a privately-owned vehicle can be used for County Business.
 6. That the user of a county vehicle or privately owned vehicle for County business is responsible for any fines, fees, etc. assessed because of the manner the vehicle is used.
 7. Reporting of collisions and/or accidents and that the employee’s private insurance will be considered primary if an accident occurs.
- **Supporting Materials:** See attached
- **Fiscal Impact:** no

- **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 Administrative Policies and Procedures

Subject:

Vehicle Use

Number:
Effective Date:
Revised:
Authority: Board of County Commissioners
Department: County Manager
Next review:

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I. Purpose

- To maximize the efficient and effective use of the County fleet.
- To maximize the efficiency and effectiveness of employee work time when required to utilize vehicular transportation while engaged in County business.
- To set forth provisions for the safe use of county vehicles.
- To set forth provisions for the authorized use of an employee's personal vehicles for County business.

II. Policy

It is the policy of Storey County to provide for safe, reliable, and economical business transportation for employees and volunteers, through procedures that support the following policy objectives:

- Transportation requirements shall be met using the most economical safe and reliable methods available.
- County vehicle assignment shall be based on the employee's job responsibilities as related to necessary performance of county business.
- Transportation services shall maximize efficiency of employees engaged in County business.
- Safe use of County vehicles is a priority.
- The county fleet shall be operated in a manner that minimizes the number of vehicles required to effectively meet business transportation needs.

1. **Assignment of vehicles.** A Department Heads authorization for assignment of county vehicles shall be based on the employee's job responsibilities as related to necessary performance of county business.
 - a. Work Hour Retention: This category refers to situations where a vehicle is reserved for use by a specific employee during working hours within the shift of that employee. The minimum transportation needs for this category of vehicle assignment shall include the following conditions:
 - i. The department head has determined that the employee's duties cannot be satisfactorily performed without continuous availability of a suitable county vehicle during duty hours; or,
 - ii. The tasks performed during duty hours require a specially equipped vehicle.
 - b. Full-time Vehicle Assignment: This category refers to situations where a vehicle is available for use by a specific employee 24 hours per day / 7 days per week and may be taken home when not used during working hours.
 - i. A department head may assign an employee a county vehicle, and the County Manager may assign a department head a county vehicle, if they determine that:
 1. Permanent assignment of a county vehicle is in the best interest of the County.
 2. The tasks to be performed when called during off-duty hours requires immediate travel to the job location.

- ii. Approval for permanent assignment is contingent upon the employee being on a continuous on-call status during other than normal working hours and meeting at least one of the following criteria:
 - 1. The employee is required to respond to emergencies in the field with a vehicle specially equipped to meet the work needs of the department.
 - 2. The employee is required to attend to county business on a regular basis outside of normal work hours.
 - 3. The employee is required to respond to the field with specially equipped vehicles to meet the work conditions of the department.
 - 4. The employee operates specialized equipment that would be required in the event of an emergency and there is not enough time to retrieve the equipment from a county facility.
 - iii. In accordance with Internal Revenue Service (IRS) rules, employees are to be taxed on the value of their personal use of employer provided vehicles for commuting to and from work, unless the vehicles qualify as a non-personal use vehicle as defined by the IRS. Employees are to be taxed at the daily commuter rate established by the IRS.
 - iv. Employees assigned a permanent vehicle that cannot be defined as a nonpersonal use vehicle as defined by the IRS shall be required to submit trip reports to the Storey County Comptroller's Office on a regular basis to ensure compliance with Internal Revenue Service rules and regulations.
 - v. A Permanent Vehicle Assignment Agreement will be required to be on file for each employee provided permanent vehicle assignment.
 - vi. Approval of a permanent vehicle assignment shall be made to assure the performance of county business, and such authorization or use shall not constitute or be considered a vested employment benefit, entitlement, or right of the employee. Such authorization or use may be denied, revoked, or suspended at any time for any reason or no reason, with or without prior notice.
 - vii. All permanent vehicle assignments must be approved by the County Manager prior to implementation.
- c. Overnight Vehicle Assignment. This category refers to situations where a vehicle is taken home overnight by a specific employee. A department head may authorize overnight retention of county vehicles to employees based on the following criteria:
- i. The employee is temporarily scheduled for standby duty outside of normal working hours due to emergency conditions or adverse weather.

- ii. The employee leaves before or returns after working hours for an authorized County business trip or purpose.
- iii. It is determined to be a hardship to the county and employee to drive vehicle to its designated parking location after its use. (Example: An employee lives in Reno and attends an evening meeting in Reno. Returning the vehicle to Virginia City after the evening meeting presents a hardship to the employee.)

2. Use of County Vehicles.

- a. County vehicle use is prohibited for personal use, except as follows:
 - i. While on authorized travel status, an employee may use a county vehicle to obtain meals and for incidental personal use within a reasonable distance of the official business or place of temporary lodging.
 - ii. While traveling within northern Nevada and northern California, and not in authorized travel status, a personal stop for meals or other necessities is permissible only when the following conditions are met:
 - 1. it occurs between business destinations or from and to the duty site.
 - 2. It adds limited incidental mileage to the vehicle.
- b. County vehicles are the property of Storey County and as such, are subject to inspection, audit, and search by county officials. This includes the right to place tracking devices on county vehicles and monitor their whereabouts without notice to employees. The County Manager shall designate persons authorized to conduct inspections, audits, searches, and monitoring. The placement of tracking devices on vehicles is subject to approval of the County Manager for general county vehicles and the Sheriff for Sheriff's Office vehicles.
- c. Transportation of any person(s) not connected with county business is prohibited in county vehicles. Exceptions to this provision include:
 - i. Emergency transportation because of fire, flood, earthquake, or other natural causes.
 - ii. Any impairment of the health or safety of an individual.
 - iii. An employee's emergency situation upon approval by the Department Head.
- d. Every person who drives a county vehicle shall use all reasonable care in operation and use of that vehicle.
- e. All persons operating a vehicle on county business shall possess and carry with them while driving, a license valid to drive in the state of Nevada. The license shall not be subject to suspension or revocation by the Department of Motor Vehicles.

- f. All persons operating a vehicle requiring a special class license and/or endorsement shall possess the same prior to operating such vehicles or shall be in possession of a Nevada CDL instruction permit and under appropriate supervision.
- g. Smoking or vaping are prohibited in all county vehicles at all times. Chewing tobacco and residue must be contained in a sealed container and the interior surfaces of the vehicle must be free of any residue from chewing tobacco products.
- h. Vehicles shall be kept in clean condition, inside and outside, and washed within a reasonable time following storms, off highway driving, and other conditions, and trash removed from the interior after use.
- i. County vehicles must be properly secured, locked with ignition keys and fobs removed from the vehicle at any time during which the vehicle is parked and unattended.
- j. Vehicles used by multiple employees and/or departments and stored at facilities other than the Storey County Services Division:
 - i. Shall be returned after use with at least one-half tank of fuel. Should the vehicle user not be trained on the use of the County fuel system, the vehicle user must inform the vehicle issuer how much fuel remains in the vehicle at the time of return.
 - ii. Shall be in a reasonably clean condition with all trash removed, windows rolled up, doors locked, and the key and fob returned to the department / office from which it was checked out.
- k. Before a county vehicle is returned to the Storey County Services Division it must be in reasonably clean condition with all trash removed, windows rolled up, doors locked, and the key and fob returned to the Service Division. If the fuel tank is less than 1/2 full, the tank must be refilled at the fueling facility by the user before returning to the Service Division.
- l. The county bears no responsibility for personal belongings within a county vehicle including damage, loss, or theft. Personal belongings are the responsibility of the owner of those belongings.
- m. Abuse or misuse of vehicles or equipment may result in disciplinary action, up to, and including termination.
- n. All persons using a county vehicle must have a signed copy of the Vehicle Use Policy on file in the Human Resources Department before using any vehicle.

3. Safe operation of county vehicles.

- a. Visual inspection: Vehicle operators shall conduct a visual inspection of the assigned county vehicle for damage prior to use. Any damage or safety problems observed shall be reported to the department head, office issuing the vehicle, and Storey County Services Division immediately upon discovery.
- b. Training: Prospective vehicle operators shall receive proper training and instruction from their department prior to being assigned a county vehicle. The extent of the training provided will vary with the operator's experience and the complexity of the vehicle assigned.
- c. Seat belts: Vehicle operators may not proceed driving until the driver and all passengers are known to be seat belted.
- d. Observed service, repair, or maintenance needs: Any observed need for servicing, repairs, or maintenance shall promptly be reported to the appropriate person or department.
- e. Traffic and parking laws: Every vehicle operator shall comply with all applicable traffic and parking laws when operating a county vehicle.
- f. Cellular and electronic devices: Vehicle operators shall not use a cellular device, tablet, or mobile data computer in any capacity (to include talking, texting, or dialing) while operating a county vehicle, except in the following circumstances.
 - i. When the vehicle is parked in a safe manner.
 - ii. When using a hands-free device.
 - iii. When reporting an accident, medical emergency, fire, an actual or potential criminal or delinquent act, or road condition which causes an immediate and serious traffic or safety hazard.
 - iv. By a law enforcement officer, firefighter, emergency medical services personnel, or other similarly employed public safety first-responder during the performance of his or her official duties.
- g. Logging or connecting to a vehicle's infotainment system must be performed while the vehicle is parked in a safe manner and not in motion. Vehicle operators must not operate any vehicle if that person feels fatigued, and/or sick so that his / her driving ability may be impaired.
- h. Vehicle operators must take care to park in a reasonably safe manner such as in lighted areas at night, off street when practicable, or in supervised parking areas when traveling out of state and to major metropolitan areas to prevent theft, damage, and crime.

4. Federal Taxation on personal use of County Vehicles.

In accordance with the Internal Revenue Service (IRS) rules, employees are to be taxed on the value of their personal use of employer provided vehicles for commuting to and from work, unless the vehicles qualify as a non-personal use vehicle as defined by the Internal Revenue Service Publication 15-B. This section applies to any assignment of vehicles made pursuant to Section 1(b) of this policy. (See section V of this policy, Related Laws, Regulations and Policies).

5. Privately owned vehicle use for County business.

- a. The use of privately owned vehicles for official county business shall be considered only when such use has been determined to be in the best interests of the County.
- b. Prerequisites for authorized use of a privately owned vehicle:
 - i. The privately owned vehicle shall be in sound mechanical condition to provide transportation in a safe and legal manner.
 - ii. The privately owned vehicle shall be equipped as set forth in Nevada Revised Statutes 484D, Equipment, Inspections and Size, Weight and Load of Vehicles.
 - iii. Vehicles representing Storey County shall be kept in clean condition, inside and outside, and washed within a reasonable time following storms, off highway driving, and other conditions, and trash removed from the interior after use at such times they are used for business purposes or displaying Storey County markings.
 - iii-iv. In situations where the employee is traveling to any area where identification of the vehicle as a county related vehicle is necessary (e.g., construction site, restricted areas, etc.), the employee will be required to place county identifiers (example: magnetic signs) furnished by the county on the vehicle. In such situations, while the vehicle is required to display county identifiers, the private vehicle used must be clean and not display bumper stickers or other signs or markings that may be deemed to be offensive or derogatory.
 - iii-v. Employees authorized to use a privately owned vehicle for official county business shall:
 1. Receive prior authorization of his or her department head.
 2. Possess and retain at all times while operating a vehicle for county business a valid Nevada driver's license of the proper class.
 3. Provide and retain in the vehicle, valid current proof of automobile liability and property damage insurance with policy coverage limits not less than \$100,000 / \$300,000 dollars liability and \$50,000 property damage or \$300,000 combined single limit. Premiums for such

coverage will be the responsibility of the employee. Storey County is not responsible for and will not assume any responsibility for employee's insurance premiums.

- c. The use of a privately owned vehicle for county business that is not owned or leased by the authorized employee is prohibited.
- d. All maintenance and repairs costs associated with use of the privately owned vehicle for county business are the responsibility of the vehicle owner.
- e. Loss or damage that occurs to any privately owned vehicle while parked on or near county work sites, at the employee's residence, or during normal employee commuting to and from work, is the responsibility of the vehicle owner, unless the County is found to have legal liability.
- f. Mileage reimbursement for County use of authorized privately owned vehicles shall be at the following rates:
 - i. If the use of the personal vehicle is authorized because no county vehicle is available, the mileage reimbursement rate shall be equal to the rate published by the U.S. General Services Administration and shall not include mileage attributable to commuting from the employee's home to employee's regular office or work site. The County Manager or Comptroller shall verify the location considered the regular office or work site by examining regular work reporting locations used by the employee.
 - ii. If the use of the personal vehicle is authorized at the request of the employee, when a suitable county vehicle is available, the mileage reimbursement will be at 50% of the mileage rate published by the Internal Revenue Service.
 - iii. If the use of a personal vehicle is authorized by the Department Head when a suitable county vehicle is available and it is determined that the use of a personal vehicle will provide more efficient use of the employees time leading to a net budget savings, the mileage reimbursement rate shall be equal to the rate published by the U.S. General Services Administration and shall not include mileage attributable to commuting from the employee's home to employee's regular office or work site.
- g. Mileage reimbursement is considered full payment (including depreciation, insurance, maintenance, fuel, and other operating costs) for personal vehicle use in lieu of a use of a county vehicle.

6. Fines, fees, and bail.

- a. The County is not responsible for paying traffic, parking, toll violations, and other fines that a vehicle operator accumulates while driving a county vehicle, or while driving his or her private vehicle for county business.
- b. The County is not responsible for paying impound fees or fines related to a vehicle operator's illegal or gross negligent use of a county vehicle or his or her personal vehicle while on duty.
- c. The county is not responsible for bailing out or paying for bail, or other fines for any vehicle operator who is arrested while driving a county vehicle or using his or her personal vehicle while on duty.

7. Collision damage and accidental loss.

- a. All accidents involving a county vehicle, or a privately owned vehicle used for county business shall be reported as follows:
 - i. The driver involved in the accident must report the accident to the department head immediately.
 - ii. The department head must immediately report the accident to the Comptroller so that s/he can immediately report the accident to the County insurance processor.
 - iii. The foregoing in this section must occur whether or not there is damage to the vehicle, property, or involves injuries; regardless of whether the employee was, or was not, cited.
- b. Department heads or employees shall be personally responsible for all damages proximately caused to other persons and/ or property if acting outside the course and scope of his/ her office or employment or engaged in criminal misconduct, fraud, malice, or gross negligence when operating or traveling in a County or privately owned vehicle.
- c. Department heads or employees shall be responsible for any damage, theft or loss if his/her use was in violation of this policy.
- d. When a vehicle operator is using their privately owned vehicle pursuant to County policy, the individual's insurance shall be considered the primary insurance coverage.
- e. The County will not assume responsibility for any deductible amounts necessitated by claims, and the vehicle operator shall bear the responsibility of pursuing claims against either their insurance carrier or the other driver in the event of a collision or other loss.

- f. The County will not assume responsibility for injuries to unauthorized occupants of a county vehicle or a personally owned vehicle being used for County business.

III. Definitions

1. Department Head. This term is used to identify either an elected official or the head of a County Department recognized by the County as a Department Head.
2. County vehicle. A vehicle that is owned, rented, leased by the County, or used by the County through an interagency cooperative agreement.
3. Personal vehicle. A vehicle that is owned, leased, or otherwise authorized for use by the employee / driver and is not a for-hire vehicle.
4. Official county business. Activities that are directly related to or in support of the government or proprietary functions of Storey County government as certified by county manager or department head.
5. On-call status. When an employee is scheduled to respond to workplace demands at any time during a set period but may be at home or somewhere nearby unless called to work.
6. Non-personal use vehicle. Vehicles that by their nature aren't likely to be used more than a minimal amount for personal purposes. (See IRS Publication 15-B)
7. Cellular device. Any phone or other equipment used to connect over wireless services offered by cellular carriers.
8. Hands-free device. Speakerphone capability, a telephone attachment, or Bluetooth enabled device that allows using a cellular device without use of either of the operator's hands.

IV Related laws, regulations, or policies

Nevada Revised Statutes 281.160(3)

Internal Revenue Service, Publication 15-B, Employers Guide to Fringe Benefits

Excerpt from Publication 15-B, Internal Revenue Service

https://www.irs.gov/publications/p15b#en_US_2023_publink1000193762

Qualified nonpersonal use vehicles.

All of an employee's use of a qualified nonpersonal use vehicle is a working condition benefit. A qualified nonpersonal use vehicle is any vehicle the employee isn't likely to use more than minimally for personal purposes because of its design. Qualified nonpersonal use vehicles generally include all of the following vehicles.

- Clearly marked, through painted insignia or words, police, fire, and public safety vehicles, provided that any personal use of the vehicle (other than commuting) is prohibited by the governmental unit.
- Unmarked vehicles used by law enforcement officers if the use is officially authorized. Any personal use must be authorized by the employer, and must be related to law-enforcement functions, such as being able to report directly from home to an emergency situation. Use of an unmarked vehicle for vacation or recreation trips can't qualify as an authorized use.
- An ambulance or hearse used for its specific purpose.
- Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds.
- Delivery trucks with seating for the driver only, or the driver plus a folding jump seat.
- A passenger bus with a capacity of at least 20 passengers used for its specific purpose and school buses. The working condition benefit is available only for the driver, not for any passengers.
- Tractors and other special-purpose farm vehicles.
- Bucket trucks, cement mixers, combines, cranes and derricks, dump trucks (including garbage trucks), flatbed trucks, forklifts, qualified moving vans, qualified specialized utility repair trucks, and refrigerated trucks.

Nevada Revised Statutes 484D



Board of Storey County Commissioners

Agenda Action Report

Meeting date: 12/19/2023 10:00 AM -
BOCC Meeting

Estimate of Time Required: 5

Agenda Item Type: Consent Agenda

- **Title:** Approval of an administrative policy titled Vehicle Stipend Policy.
- **Recommended motion:** No motion - Consented.
- **Prepared by:** Jennifer McCain

Department:

Contact Number: 7758471133

- **Staff Summary:** This proposed policy is new to Storey County. This policy acknowledges that elected officials and department heads are regularly required to travel for county business outside of regular hours and are in an on-call status and required to return to work at any time. To accommodate these requirements and to provide for a more efficient use the County fleet, elected officials and department heads may request a vehicle stipend for personal use of their vehicle for county business rather than using a county vehicle.
- **Supporting Materials:** See attached
- **Fiscal Impact:** yes
- **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 Administrative Policies and Procedures

Subject: **Vehicle Stipend Policy**

Number:
Effective Date:
Revised:
Authority: Board of County
Commissioners
Department: County Manager
Next review:

I. Purpose

- To assist Storey County in achieving maximum productivity and cost effectiveness in transportation services for employees.
- To provide fair compensation to employees that use their personal vehicles on a continuous basis for County related purposes.

II. Policy

Storey County department heads are required to attend to official county business on a regular basis outside of normal work hours and are regularly in an on-call status and are expected to return to work when called. Such employees may request that they use their personal vehicles for County related business for their own convenience. The use of a personal vehicle in exchange for an established stipend for such use may provide a financial benefit to Storey County. Not only in terms of the costs of maintenance of the County fleet, but in terms of the employees' work time.

A vehicle stipend provides the employee with compensation to help defray the cost of operating a vehicle, including depreciation, insurance, maintenance, fuel, and other operating costs, in lieu of a use of a county vehicle.

1. Eligibility for vehicle stipend. To qualify for a vehicle stipend, the department head must have a justified business need that includes one or more of the following:
 - a. The duties of the position require that the department head attend to county business that requires a vehicle on a regular basis outside of normal work hours.
 - b. The duties of the position require that the department head attend to county business that requires a vehicle on a regular basis away from their county office.
 - c. The duties of the position require the department head to regularly be in an on-call status whereby the employee is expected to return to work when called.
 - d. The County Manager may qualify other employees for a vehicle stipend due to extenuating circumstances.

2. Authorization for vehicle stipend. The completion of the Vehicle Stipend form by all Department Heads is mandatory for approval by:

- a. Human Resources Director
- b. Comptroller
- c. County Manager

Approved authorizations for vehicle stipends shall be reviewed at least annually, or at the discretion of the County Manager or Comptroller.

3. Vehicle Stipend amount.

- a. The vehicle stipend amount is as follows:

| Level | Estimated Average Annual Mileage | Stipend per pay period |
|-------|----------------------------------|------------------------|
| 1 | Less than 5,999 | \$ 185 |
| 2 | More than 6,000 | \$ 323 |

- i. Elected Officials are entitled to Level 2 unless they specify level 1 based on average mileage or choose the use of a county vehicle in lieu of the stipend.
 - ii. Appointed Department Heads are entitled to Level 1 unless they establish that average mileage warrants eligibility for Level 2 or choose the use of a county vehicle in lieu of the stipend.
- b. The stipend is not intended to fund the entire cost of operation of the private vehicle.
- c. All maintenance and repairs costs associated with use of the privately owned vehicle for county business are the responsibility of the vehicle owner, regardless of the vehicle stipend amount.
4. Payment and taxability of stipend.
- a. Vehicle stipends shall be paid via payroll.
 - b. Vehicle stipends are considered as taxable income pursuant to IRS tax rules.
 - c. Vehicle stipends do not constitute an increase to base pay and will not be included in any calculation utilizing base pay including but not limited to the calculation of percentage increases in base pay due to annual salary increases, job promotions or salary reclassifications, or retirement contributions.
 - d. The employee's decisions to purchase, own, or operate a vehicle based on approval of a vehicle stipend is not the responsibility of the county, and the county at any time may discontinue the vehicle stipend for any reasons or for no reason at all.
5. Use of the personal vehicle
- a. Prerequisites for authorized use of a privately owned vehicle for county related business:
 - i. All provisions of the Vehicle Use policy, Section 5, "Privately owned vehicle use for County business", apply to any employee receiving a Vehicle Stipend.
 - ii. It is the responsibility of employees to contact their private vehicle insurance carrier and ensure sufficient insurance coverage for the use of the private vehicle in accordance with this vehicle stipend policy.
 - iii. The employee must complete the attached acknowledgment indicating that he/she has contacted his/her automobile insurance carrier to inform it of the intended use of the

personal vehicle for business associated with this policy, that the insurance carrier will provide sufficient insurance coverage for the use of the private vehicle in accordance with this policy and that the department head understands that the stipend is considered as taxable income by the Internal Revenue Service.

- b. Authorization for the vehicle stipend negates the use of a county vehicle for any local travel by the employee for official county business, unless otherwise approved by the County Manager.
- c. Any employee receiving a vehicle stipend shall not use fuel or energy from the County fueling/charging facility.
- d. All persons authorized to receive a vehicle stipend under this policy must acknowledge in-writing and have a signed copy of the Vehicle Use Policy on file in the Human Resources Department before receiving the stipends.

III. Definitions

- 1. **Department Head:** This term is used to identify either an elected official or the head of a County Department recognized by the County as a Department Head unless otherwise specified.
- 2. **County vehicle:** A vehicle that is owned, rented, leased by the County, or used by the County through an interagency cooperative agreement.
- 3. **Personal vehicle:** A vehicle that is owned, leased, or otherwise authorized for use by the employee / driver and is not a for-hire vehicle.
- 4. **Official county business:** Activities that are directly related to or in support of the government or proprietary functions of Storey County government as certified by county manager or department head.

IV Related laws, regulations, or policies

Storey County Vehicle Use Policy

DRAFT



Board of Storey County Commissioners Agenda Action Report

Meeting date: 12/19/2023 10:00 AM -
BOCC Meeting

Estimate of Time Required: 5

Agenda Item Type: Consent Agenda

- **Title:** Approval of an administrative policy titled Smartphone Stipend Policy.
- **Recommended motion:** No motion - Consent agenda
- **Prepared by:** Jennifer McCain

Department:

Contact Number: 7758471133

- **Staff Summary:** This proposed policy is new to Storey County. This policy's purpose is to achieve maximum productivity and cost effectiveness in regard to communication beyond the normal office setting and separate from regular business hours. And provides fair compensation to employees that choose to use personal smartphone devices for Storey County business.
- **Supporting Materials:** See attached
- **Fiscal Impact:** yes
- **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 Administrative Policies and Procedures

Subject: **Smartphone Stipend Policy**

Number:
Effective Date:
Revised:
Authority: Board of County
Commissioners
Department: County Manager
Next review:

I. Purpose

- To assist Storey County in achieving maximum productivity and cost effectiveness when employing wireless communication technology as a business solution.
- To provide fair compensation to employees required to carry a smartphone for County business communications.

II. Policy

Certain employees within Storey County require the employee to be available off-hours, and when away from of their office. While providing a County issued smartphone would provide the communication tools needed by the employee, carrying two cellular phones, one personal and one county-issued, would be cumbersome, leading to inefficiencies. Providing compensation to the employee required to use mobile communications as part of his/her position for use of his/her personal cellular phone will provide added efficiency to the employee's workday. A stipend provides the employee with compensation to help defray the cost of acquiring and maintaining wireless services that would be used in whole or in part to conduct county business.

1. Eligibility for stipend. To qualify for smartphone stipend, the employee must have a justified business need, defined and approved by the department head that includes one or more of the following:
 - a. The duties of the position require that the employee regularly work in the field and the employee needs to be immediately accessible.
 - b. The duties of the position require a significant amount of travel during regular work hours or outside normal work hours for the purpose of conducting official county business during which the employee requires access to information technology systems to render the employee more productive.

- c. The duties of the position make it necessary that the employee be accessible to communicate with senior management at any time.
 - d. The duties of the position are such that immediate emergency response is critical or the employee is responsible for critical infrastructure or operational support and needs to be immediately accessible at all times.
2. Authorization for smartphone stipend. All requests for smartphone phone stipend must approved by the following:
- a. The employees Department Head.
 - b. Human Resources Director after review of the applicable job description.
 - c. The County Manager.
- Approved authorizations for cellular phone stipend shall be reviewed annually.
3. Stipend amount.
- a. Smartphone stipends shall be a standard monthly amount approved by the Board of County Commissioners.
 - b. The stipend is not intended to fund the cost of the device, nor is it intended to pay the entire monthly bill.
 - c. The employee chooses their personal wireless plan and is responsible for all charges associated with that plan.
4. Payment and taxability of stipend.
- a. Smartphone stipends shall be paid via payroll.
 - b. Smartphone stipends are not considered as taxable income pursuant to IRS tax rules.
 - c. Stipends do not constitute an increase to base pay and will not be included in any calculation utilizing base pay including but not limited to the calculation of percentage increases in base pay due to annual salary increases, job promotions or salary reclassifications, or retirement contributions.
 - d. If the employee leaves the position, he/she continues to be responsible for the contractual obligation of his/her wireless plan.
 - e. Storey County assumes no liability for cancellation charges, or any other charges associated with an employee's use of a cell phone.
5. Use of phone.
- a. The employee must provide the phone number to their department head and will be available for calls during those time specified by the department head by having the device turned on and on the employee's person.
 - b. The employee must retain an active smartphone contract as long as a smartphone stipend is in place.

- c. As the smartphone is owned personally by the employee, the employee may use the phone for both business and personal purposes.
- d. The employee may, at his or her own expense, add extra services or equipment features as desired.
- e. Reasonable care must be taken to protect smartphones and avoid accessing or storing confidential on data on such devices.
- f. Storey County is not liable for equipment damage, theft or lost.
- g. Use of the smartphone in any manner contrary to local, state, or federal laws, and county administrative policies constitutes misuse, and may result disciplinary action as well as immediate termination of this smartphone stipend.
- h. Please note that in the event of litigation, the rules of Civil Procedure may require the employee to save any data about potential litigation that is stored on a personal digital assistant, including all mobile devices, whether or not the device was purchased with a Storey County stipend.

III. Definitions

- 1. County Department. County Department means all Departments under the authority of the Storey County Board of County Commissioners and includes the Storey County Fire Protection District.
- 2. Smartphone. A wireless, mobile electronic device that, in addition to cell phone capability, offers computing ability and connectivity via mobile broadband or Wi-Fi access. Smartphone capabilities may include text messaging, e-mail and Internet access, short range wireless communications, GPS navigation, media applications, and business applications. Smartphone service typically is provided by means of a data plan that provides computing and connectivity time for a fee.

IV Related laws, regulations, or policies

Smartphone Stipend Request Justification, Approval & Acknowledgement Form

Employee Name : _____

Employee Title: _____

Department: _____

Section A. Justification of business need (to be completed by supervisor)

Please check applicable boxes:



The position duties require the employee to work regularly in the field and needs to be immediately accessible.



The duties of the position require a significant amount of travel during regular work hours or outside normal work hours for the purpose of conducting official county business during which the employee requires access to information technology systems to render the employee more productive.



The duties of the position make it necessary that the employee be accessible to communicate with senior management at any time.



The duties of the position are such that immediate emergency response is critical or the employee is responsible for critical infrastructure or operational support and needs to be immediately accessible at all times.

Department Head: _____

Department: _____

Signature

Date

Section B. Approvals

Human Resources Director

☐ Approve

☐ Deny

Signature: _____

Date: _____

County Manager

☐ Approve

☐ Deny

Signature: _____

Date: _____

Section C. Employee confirmation

I have read the Smartphone Stipend Policy and clearly understand all of it's provisions.

Signature

Date

Printed name



Board of Storey County Commissioners Agenda Action Report

**Meeting date: 12/19/2023 10:00 AM -
BOCC Meeting**

Estimate of Time Required: 20

Agenda Item Type: Discussion/Possible Action

- **Title:** Review and possible approval of Storey County Audited Financial Statements for the year ending June 30, 2023, completed by DiPietro and Thornton.
- **Recommended motion:** I, commissioner [] motion to approve the Storey County Audited Financial Statements for the year ended June 30, 2023.
- **Prepared by:** Jennifer McCain

Department:

Contact Number: 7758471133

- **Staff Summary:** The attached Audited Financial report for the year ending June 30, 2023, was completed by Joe Costanza of DiPietro and Thornton, who is in attendance to summarize his report and answer any questions.
- Storey County's net position as of June 30, 2023, was \$61,446,276 with \$42,851,343, in governmental activities and \$18,594,933 in business type activities. Countywide revenues increased \$8,815,000 from the previous year in all areas including Property Tax and Intergovernmental funding. Countywide expenses also increased \$6,729,000 in all areas for a total of \$36,980,000.
- During FY23 Storey County General Fund transferred \$4,583,000 to special revenue funds for support and projects within the CIP. As of 6/30/23 Storey County total debt was \$38,456,681 including bonds, leases, compensated absences, and the TRI repayment.
- All county funds ended the year with a positive fund balance except the Fire Grant Fund which ended the year with a \$-40,217, due to a lag in payments from NV Energy.
- **Supporting Materials:** See attached
- **Fiscal Impact:** no
- **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 |

Audit Report
STOREY COUNTY, NEVADA
June 30, 2023

STOREY COUNTY, NEVADA
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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, 2023, and the related notes to the financial statements, which collectively comprise the Storey County, Nevada's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Storey County, Nevada, as of June 30, 2023, and the respective changes in financial position, and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund and the Regional Streets and Highway Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Storey County, Nevada and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Storey County, Nevada ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Storey County, Nevada's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Storey County, Nevada's ability to continue as a going concern for a reasonable period of time.

Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Storey County, Nevada's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Storey County, Nevada's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, on pages 4 through 10 and the schedules of other post-employment benefits and the County's proportionate share of the net pension liability and defined benefit plan contributions on pages 90-92 be presented to supplement the basic financial statements. Such information is the responsibility of management, and although not a part of the basic financial statements, is required by Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriated 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Storey County, Nevada's basic financial statements. The budgetary comparison financial statements for the major capital projects fund, combining and individual nonmajor fund financial statements, and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 expenditures 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 a report dated November 30, 2023, on our consideration of Storey County, Nevada's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Storey County, Nevada's 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, Nevada's internal control over financial reporting and compliance.

Reno, NV
November 30, 2023

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

Draft

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, 2023.

FINANCIAL HIGHLIGHTS

- The government wide net position at the close of the 2023 fiscal year was \$61,446,276 which was a increase from 2022 in the amount of \$15,969,314. This represents \$42,851,343 governmental activities and \$18,594,933 in Business type activities
- The assets of Storey County exceeded its liabilities by \$60,944,695
- The primary revenue sources for the County for governmental activities were \$22,747,235 of property taxes and \$12,747,235 of consolidated taxes.
- The government wide expenses were \$36,167,221. The greatest expenses were in the General government function \$18,054,227 and the Public Safety function in the amount of \$11,390,291.
- At the close of the fiscal year the general fund balance was \$36,820,913 an increase from the previous year in the amount of \$8,352,373. Combined governmental funds closed fiscal year 2023 with combined balance of \$70,346,879.
- Storey County's bonded debt at June 30, 2023 was \$10,695,103 which was \$9,389,814 in revenue bonds of the County's Enterprise Funds, and \$1,305,289 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 12 and 13.

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 15 through 30.

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 32 through 33.

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 34.

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 35 through 59.

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

A significant portion of the County's net position, \$40,890,000, 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 20,154,000 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, 2023 | Business Type Activities June 30, 2023 | Total June 30, 2023 | Total June 30, 2021 |
|-----------------------------|---|--|------------------------|------------------------|
| Current and Other Assets | \$ 76,945,000 | \$ 2,591,000 | \$ 79,536,000 | \$ 60,647,000 |
| Capital Assets | <u>53,817,000</u> | <u>25,938,000</u> | <u>79,755,000</u> | <u>81,338,000</u> |
| Total Assets | <u>\$ 130,762,000</u> | <u>\$ 28,529,000</u> | <u>\$ 159,291,000</u> | <u>\$ 141,985,000</u> |
| Deferred Outflows | <u>\$ 19,290,000</u> | <u>\$ 309,000</u> | <u>\$ 19,599,000</u> | <u>\$ 18,631,000</u> |
| Long Term Liabilities | | | | |
| Outstanding | \$ 83,063,000 | \$ 10,148,000 | \$ 93,211,000 | \$ 90,274,000 |
| Current Liabilities | <u>5,054,000</u> | <u>82,000</u> | <u>5,136,000</u> | <u>4,091,000</u> |
| Total Liabilities | <u>\$ 88,117,000</u> | <u>\$ 10,230,000</u> | <u>\$ 98,347,000</u> | <u>\$ 94,365,000</u> |
| Deferred Inflows | <u>\$ 19,083,000</u> | <u>\$ 14,000</u> | <u>\$ 19,097,000</u> | <u>\$ 21,093,000</u> |
| Net Position | | | | |
| Invested in Capital | | | | |
| Assets, Net of Related Debt | \$ 24,342,000 | \$ 16,548,000 | \$ 40,890,000 | \$ 38,299,000 |
| Restricted | <u>143,000</u> | <u>259,000</u> | <u>402,000</u> | <u>402,000</u> |
| Unrestricted | <u>18,367,000</u> | <u>1,787,000</u> | <u>20,154,000</u> | <u>6,457,000</u> |
| Total Net Position | <u>\$ 42,852,000</u> | <u>\$ 18,594,000</u> | <u>\$ 61,446,000</u> | <u>\$ 45,158,000</u> |

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

Draft

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

At the end of 2023 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 \$16,288,000 compared to a \$14,202,000 increase in the prior year. The governmental activities net position increased by \$15,970,000 and the Business-type activities increased \$318,000. The details of the changes are noted in the following table:

| | Governmental Activities <u>June 30, 2023</u> | Business Type Activities <u>June 30, 2023</u> | Total <u>June 30, 2023</u> | Total <u>June 30, 2022</u> |
|------------------------------------|--|---|-------------------------------|-------------------------------|
| REVENUES: | | | | |
| Program Revenues: | | | | |
| Charges for Services | \$ 13,619,000 | \$ 1,083,000 | \$ 14,702,000 | \$ 12,227,000 |
| Operating Grants and Contributions | 851,000 | - | 851,000 | 388,000 |
| Capital Grants and Contributions | - | - | - | 1,168,000 |
| General Revenues: | | | | |
| Taxes | 22,769,000 | - | 22,769,000 | 20,348,000 |
| Intergovernmental | 12,747,000 | - | 12,747,000 | 8,925,000 |
| Interest Earnings | 772,000 | - | 772,000 | (1,135,000) |
| Bond Proceeds | - | - | - | - |
| Other | 1,378,000 | 49,000 | 1,427,000 | 2,532,000 |
| Total Revenues | 52,136,000 | 1,132,000 | 53,268,000 | 44,453,000 |
| EXPENSES: | | | | |
| General Government | 18,054,000 | - | 18,054,000 | 14,846,000 |
| Public Safety | 11,390,000 | - | 11,390,000 | 8,823,000 |
| Judicial | 1,563,000 | - | 1,563,000 | 1,476,000 |
| Health and Welfare | 262,000 | - | 262,000 | 290,000 |
| Culture and Recreation | 410,000 | - | 410,000 | 411,000 |
| Community Support | 2,043,000 | - | 2,043,000 | 1,316,000 |
| Highways and Streets | 2,444,000 | - | 2,444,000 | 602,000 |
| Intergovernmental | - | - | - | - |
| Water and Sewer | - | 814,000 | 814,000 | 2,487,000 |
| Total Expenses | 36,166,000 | 814,000 | 36,980,000 | 30,251,000 |
| Changes in Net Position | 15,970,000 | 318,000 | 16,288,000 | 14,202,000 |
| Net Position - July 1 | 26,882,000 | 18,276,000 | 45,158,000 | 30,956,000 |
| Net Position - June 30 | \$ 42,852,000 | \$ 18,594,000 | \$ 61,446,000 | \$ 45,158,000 |

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

Draft

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 \$70,741,724, an increase of \$17,533,371 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 \$36,820,913 and increase of \$8,885,771 from the prior year.

Expenditures increase was \$2,253,541 : General government expenditures increased by \$1,233,071 Judicial expenditures increased by \$43,881 , and Public Safety decreased by \$238,991. 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 \$3,138,152 an increase of \$1,416,159. Revenues increased 33% during the year due to the gas and SCCRT tax. Expense increased 4% primarily due to a increase in payroll.

474 Fire Protection District Fund. The Fire Protection District Fund has a fund balance at the end of the fiscal year of \$9,691,323. This is an increase of \$5,017,701. Revenues increased 29% primarily due to fire permits, Ad Valorem and Intergovernmental Funding. and Expenses increased 7% primarily due to increases in salaries and benefits

Budgetary Highlights Fiscal Year ending June 30, 2023.

The budget statements reflect a comparison budgeted revenues and expenditures to the actual for the year ending June 30, 2023. 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 \$8,885,572 leaving a fund balance of \$36,820,913 General Fund information can be found on pages 21 through 25.

Capital Assets. Storey County's investment in capital assets for its governmental and business type activities as of June 30, 2023 amount to \$79,754,000 (net accumulated depreciation). This investment in capital assets includes land, buildings, and Water/Sewer systems, improvements, machinery and equipment, park facilities, roads, and bridges. In FY23 Storey County completed IT upgrades countywide, continued Water system upgrades, and began plans for the Lockwood Senior Center and new Sheriff substations in TRI and Lockwood.

STOREY COUNTY NEVADA
CAPITAL ASSETS
JUNE 30, 2023

| | Governmental Activities June 30, 2023 | Business Type Activities June 30, 2023 | Total June 30, 2023 |
|-----------------------------------|---|--|------------------------|
| Land | \$ 811,000 | \$ - | \$ 811,000 |
| Antique Furniture | 75,000 | - | 75,000 |
| Construction in Process | 3,197,000 | 14,793,000 | 17,990,000 |
| Leased assets | 40,000 | - | 40,000 |
| Buildings and Improvements | 9,295,000 | - | 9,295,000 |
| Improvements other than Buildings | 33,603,000 | - | 33,603,000 |
| Machinery and Equipment | 6,795,000 | - | 6,795,000 |
| Sewer and Water systems | - | 11,145,000 | 11,145,000 |
| Total | \$ 53,816,000 | \$ 25,938,000 | \$ 79,754,000 |

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

Draft

Long Term Debt. The following table represents the long term debt of the county for June 30, 2023 and June 30, 2022:

STOREY COUNTY NEVADA
LONG TERM DEBT
JUNE 30, 2023 AND 2022

| | Balance <u>June 30, 2023</u> | Balance <u>June 30, 2022</u> |
|---------------------------------------|---------------------------------|---------------------------------|
| <u>Governmental</u> | | |
| Storey County Fire District USDA Loan | 1,305,289 | 1,396,825 |
| Leases payable | 36,062 | 53,750 |
| Compensated Absences | 937,123 | 779,093 |
| TRI-Construction repayment | 28,093,616 | 31,937,583 |
| <u>Business Type Activities</u> | | |
| Water Revenue Bonds | 2,990,430 | 3,054,906 |
| Sewer Revenue Bonds | 6,399,450 | 6,540,387 |

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.

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.

In FY24 Storey County will enter into negotiations with the Sheriff's union.

The County has been awarded three Federal Appropriation grants. These grants along with the County match will fund three major projects in the County's CIP, including, the Lockwood Senior Center, the Virginia City Fire Station, upgrades to the Virginia City fairgrounds.

The County will adopt a new Strategic Plan which will line out the County's plans for the future utilizing the CIP and needs of individual departments and funds.

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

Draft

The 2022-2023 Capital Improvement Plan include:

Water system upgrades: B Street water line

Continuing necessary internet infrastructure County wide, Radio/Cell towers

Completion of the Virginia City Highlands new fire bay to allow for VCH Community Ctr upgrades.

A new Lockwood Sheriff substation

A Sheriff office at the McCarren County center

Generators at key County facilities

Request for Information

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

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STOREY COUNTY, NEVADA
STATEMENT OF NET POSITION
JUNE 30, 2023

| | PRIMARY GOVERNMENT | | | COMPONENT |
|---|-----------------------|----------------------|-----------------------|-----------------------|
| | GOVERNMENTAL | BUSINESS-TYPE | TOTAL | UNIT |
| | ACTIVITIES | ACTIVITIES | | TRI |
| | | | | GID |
| ASSETS | | | | |
| Cash and investments | \$ 71,389,620 | \$ 2,494,209 | \$ 73,883,829 | \$ 8,290,460 |
| Accounts receivables (net allowance) | 3,495,299 | 97,027 | 3,592,326 | 510,333 |
| Taxes receivable | 376,085 | - | 376,085 | - |
| Prepaid expenses | 626,201 | - | 626,201 | 30,690 |
| Inventory | 16,327 | - | 16,327 | - |
| Lease receivable | 1,041,865 | - | 1,041,865 | 291,757 |
| Capital assets - nondepreciable | | | | - |
| Land | 810,921 | - | 810,921 | 503,231 |
| Water rights | - | - | - | 55,828,863 |
| Antique furniture | 75,000 | - | 75,000 | - |
| Construction in progress | 3,196,903 | 14,793,141 | 17,990,044 | - |
| Capital assets - net of accumulated depreciation | | | | - |
| Leased assets | 40,306 | - | 40,306 | - |
| Buildings and improvements | 9,295,434 | - | 9,295,434 | - |
| Improvements other than buildings | 33,603,352 | - | 33,603,352 | - |
| Utility system | - | 11,145,201 | 11,145,201 | 51,943,964 |
| Machinery and equipment | 6,795,214 | - | 6,795,214 | - |
| Total Assets | \$ 130,762,527 | \$ 28,529,578 | \$ 159,292,105 | \$ 117,399,298 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Deferred outflows-OPEB | \$ 7,224,813 | \$ - | \$ 7,224,813 | \$ - |
| Deferred outflows-pension | 12,065,094 | 309,361 | 12,374,455 | 971,674 |
| Total Deferred Outflows of Resources | \$ 19,289,907 | \$ 309,361 | \$ 19,599,268 | \$ 971,674 |
| LIABILITIES | | | | |
| Accounts payable and other current liabilities | \$ 5,053,553 | \$ 81,677 | \$ 5,135,230 | \$ 384,915 |
| Non-current liabilities | | | | |
| Bonds, Lease, Notes payable - due within one year | 112,933 | 205,479 | 318,412 | - |
| - due in more than one year | 29,322,034 | 9,184,401 | 38,506,435 | - |
| Compensated absences - due in more than one year | 937,123 | - | 937,123 | - |
| Net OPEB obligation | 23,121,926 | - | 23,121,926 | - |
| Net pension liability | 29,570,077 | 758,207 | 30,328,284 | 1,171,922 |
| Total Liabilities | \$ 88,117,646 | \$ 10,229,764 | \$ 98,347,410 | \$ 1,556,837 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Deferred inflows-lease receivable | \$ 983,780 | | \$ 983,780 | \$ 281,299 |
| Deferred inflows-OPEB | 17,544,246 | - | 17,544,246 | - |
| Deferred inflows-pension | 555,419 | 14,242 | 569,661 | 837 |
| Total Deferred Inflows of Resources | \$ 19,083,445 | \$ 14,242 | \$ 19,097,687 | \$ 282,136 |
| NET POSITION | | | | |
| Restricted reserve | \$ 142,640 | \$ 259,034 | \$ 401,674 | - |
| Invested in capital assets - net of related debt | 24,341,857 | 16,548,462 | 40,890,319 | 108,276,058 |
| Unrestricted | 18,366,846 | 1,787,437 | 20,154,283 | 8,255,941 |
| Total Net Position | \$ 42,851,343 | \$ 18,594,933 | \$ 61,446,276 | \$ 116,531,999 |

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, 2023

| FUNCTIONS/PROGRAMS | PROGRAM REVENUES | | | |
|----------------------------------|----------------------|-------------------------|--|--|
| | EXPENSES | CHARGES FOR SERVICES | OPERATING GRANTS AND CONTRIBUTIONS | CAPITAL GRANTS AND CONTRIBUTIONS |
| Primary government: | | | | |
| Governmental activities: | | | | |
| General government | \$ 18,054,227 | \$ 8,667,050 | \$ 541,430 | \$ - |
| Public safety | 11,390,291 | 4,597,587 | 310,036 | - |
| Judicial | 1,563,225 | 51,872 | - | - |
| Health and welfare | 262,321 | - | - | - |
| Culture and recreation | 410,156 | 27,578 | - | - |
| Community support | 2,042,793 | - | - | - |
| Highways and streets | 2,444,208 | 274,951 | - | - |
| Intergovernmental | - | - | - | - |
| Total Governmental Activities | <u>36,167,221</u> | <u>13,619,038</u> | <u>851,466</u> | <u>-</u> |
| Business type activities: | | | | |
| Water | 731,759 | 633,027 | - | - |
| Sewer | 912,374 | 451,207 | - | - |
| Total Business-Type Activities | <u>1,644,133</u> | <u>1,084,234</u> | <u>-</u> | <u>-</u> |
| Total Primary Government | <u>\$ 37,811,354</u> | <u>\$ 14,703,272</u> | <u>\$ 851,466</u> | <u>\$ -</u> |
| Component Unit: | | | | |
| TRI General Improvement District | <u>\$ 3,473,524</u> | <u>\$ 5,857,414</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Component Unit | <u>\$ 3,473,524</u> | <u>\$ 5,857,414</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, 2023

| | NET (EXPENSE)REVENUE AND CHANGES IN NET POSITION | | | |
|--|---|-------------------|---------------------|--------------------|
| | PRIMARY GOVERNMENT | | | COMPONENT UNIT |
| | BUSINESS | | | |
| | GOVERNMENTAL | TYPE | | TRI |
| | ACTIVITIES | ACTIVITIES | TOTAL | GID |
| FUNCTIONS/PROGRAMS | | | | |
| Primary government: | | | | |
| Governmental activities: | | | | |
| General government | \$ (8,845,747) | \$ - | \$ (8,845,747) | |
| Public safety | (6,482,668) | - | (6,482,668) | |
| Judicial | (1,511,353) | - | (1,511,353) | |
| Health and welfare | (262,321) | - | (262,321) | |
| Culture and recreation | (382,578) | - | (382,578) | |
| Community support | (2,042,793) | - | (2,042,793) | |
| Highways and streets | (2,169,257) | - | (2,169,257) | |
| Intergovernmental | - | - | - | |
| Total Governmental Activities | <u>(21,696,717)</u> | <u>-</u> | <u>(21,696,717)</u> | |
| Business type activities: | | | | |
| Water | - | (98,732) | (98,732) | |
| Sewer | - | 368,833 | 368,833 | |
| Total Business-Type Activities | <u>-</u> | <u>270,101</u> | <u>270,101</u> | |
| Total Primary Government | <u>(21,696,717)</u> | <u>270,101</u> | <u>(21,426,616)</u> | |
| Component Unit: | | | | |
| TRI General Improvement District | | | | \$ 165,065 |
| Total Component Unit | | | | <u>165,065</u> |
| General revenues: | | | | |
| Property taxes | 22,769,019 | - | 22,769,019 | - |
| Various state collected pass-through revenues | 12,747,235 | - | 12,747,235 | - |
| Investment earnings | 772,040 | 30,833 | 802,873 | 55,026 |
| Bond proceeds | - | - | - | - |
| Miscellaneous revenue | 1,377,736 | 18,044 | 1,395,780 | 730,303 |
| Capital contributions and grants | - | - | - | - |
| Total General Revenues | <u>37,666,030</u> | <u>48,877</u> | <u>37,714,907</u> | <u>785,329</u> |
| Change in Net Position | 15,969,314 | 318,978 | 16,288,292 | 950,394 |
| Net Position, July 1 | <u>26,882,029</u> | <u>18,275,955</u> | <u>45,157,984</u> | <u>115,581,605</u> |
| Net Position, June 30 | \$ 42,851,343 | \$ 18,594,933 | \$ 61,446,276 | \$ 116,531,999 |

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

STOREY COUNTY, NEVADA
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2023

| | GENERAL | ROAD FUND | 474 FIRE PROTECTION DISTRICT FUND | TRI-PAYBACK FUND | USDA BOND FUND |
|---|----------------------|---------------------|--|---------------------|-------------------|
| ASSETS | | | | | |
| Cash | \$ 38,805,260 | \$ 2,789,968 | \$ 9,352,895 | \$ 524,013 | \$ 29,726 |
| Accounts receivable (net allowance) | 926,144 | 371,558 | 1,046,352 | 123,174 | - |
| Taxes receivable | 280,405 | - | 86,185 | - | - |
| Prepaid expenses | 595,674 | - | - | - | - |
| Lease receivable | 1,041,865 | - | - | - | - |
| Inventory | - | - | - | - | - |
| Total Assets | <u>\$ 41,649,348</u> | <u>\$ 3,161,526</u> | <u>\$ 10,485,432</u> | <u>\$ 647,187</u> | <u>\$ 29,726</u> |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ 1,153,608 | \$ 5,738 | \$ 44,923 | \$ - | \$ - |
| Accrued expenses and deposits | 526,218 | 17,636 | 255,059 | - | - |
| Unearned income | - | - | - | - | - |
| Account payable - Tesla | 2,099,969 | - | - | - | - |
| Total Liabilities | <u>3,779,795</u> | <u>23,374</u> | <u>299,982</u> | <u>-</u> | <u>-</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable resources property taxes | 64,860 | - | 494,127 | - | - |
| Deferred lease income | 983,780 | - | - | - | - |
| | <u>1,048,640</u> | <u>-</u> | <u>494,127</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES | | | | | |
| Nonspendable | 595,674 | - | - | - | - |
| Reserved - debt service | - | - | 142,640 | - | - |
| Unassigned reported in: | | | | | |
| General fund | 36,225,239 | - | - | - | - |
| Capital projects funds | - | - | - | - | - |
| Special revenue funds | - | 3,138,152 | 9,548,683 | 647,187 | 29,726 |
| Total Fund Balances | <u>36,820,913</u> | <u>3,138,152</u> | <u>9,691,323</u> | <u>647,187</u> | <u>29,726</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>\$ 41,649,348</u> | <u>\$ 3,161,526</u> | <u>\$ 10,485,432</u> | <u>\$ 647,187</u> | <u>\$ 29,726</u> |

STOREY COUNTY, NEVADA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023

| | VCTC FUND | OTHER GOVERNMENTAL FUNDS | TOTAL GOVERNMENTAL FUNDS |
|---|-------------------------|--------------------------------|--------------------------------|
| <u>ASSETS</u> | | | |
| Cash | \$ 1,952,616 | \$ 17,935,142 | \$ 71,389,620 |
| Accounts receivable (net allowance) | 424,161 | 603,910 | 3,495,299 |
| Taxes receivable | - | 9,495 | 376,085 |
| Prepaid expenses | 30,527 | - | 626,201 |
| Lease receivable | - | - | 1,041,865 |
| Inventory | 16,327 | - | 16,327 |
| Total Assets | <u>\$ 2,423,631</u> | <u>\$ 18,548,547</u> | <u>\$ 76,945,397</u> |
| <u>LIABILITIES AND FUND BALANCES</u> | | | |
| <u>Liabilities</u> | | | |
| Accounts payable | \$ 69,760 | \$ 451,555 | \$ 1,725,584 |
| Accrued expenses and deposits | 14,132 | - | 813,045 |
| Unearned income | 6,837 | 408,118 | 414,955 |
| Account payable - Tesla | - | - | 2,099,969 |
| Total Liabilities | <u>90,729</u> | <u>859,673</u> | <u>5,053,553</u> |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | |
| Unavailable resources property taxes | - | 2,198 | 561,185 |
| Deferred lease income | - | - | 983,780 |
| | <u>-</u> | <u>2,198</u> | <u>1,544,965</u> |
| <u>FUND BALANCES</u> | | | |
| Nonspendable | 46,854 | - | 642,528 |
| Reserved - debt service | - | - | 142,640 |
| Unassigned reported in: | | | |
| General fund | 2,286,048 | - | 38,511,287 |
| Capital projects funds | - | 10,601,478 | 10,601,478 |
| Special revenue funds | - | 7,085,198 | 20,448,946 |
| Total Fund Balances | <u>2,332,902</u> | <u>17,686,676</u> | <u>70,346,879</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>\$ 2,423,631</u> | <u>\$ 18,548,547</u> | <u>\$ 76,945,397</u> |

STOREY COUNTY, NEVADA
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

| | |
|---|----------------------|
| Total Fund Balance - government funds - page 16 | \$ 70,346,879 |
| 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 | 53,817,130 |
| Deferred outflows of resources for OPEB | 7,224,813 |
| Deferred outflows of resources for pensions | 12,065,094 |
| Property taxes receivable that are not available to pay current period expenditures and therefore are reported as unearned in the funds | 561,185 |
| Long term liabilities are not due and payable in the current period and therefore are not reported in the funds. | (29,434,967) |
| Pension liabilities are not due and payable in the current period and therefore not reported in funds | (52,692,003) |
| Compensated absences are not due and payable in the current period and therefore are not reported in the funds. | (937,123) |
| Deferred inflows of resources for OPEB | (17,544,246) |
| Deferred inflows of resources for pensions | <u>(555,419)</u> |
| Total Net Position - governmental activities - page 12 | <u>\$ 42,851,343</u> |

STOREY COUNTY, NEVADA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

| | GENERAL | ROAD FUND | 474 FIRE PROTECTION DISTRICT FUND | TRI- PAYBACK FUND | USDA BOND FUND |
|--|----------------------|---------------------|---|-------------------------|-------------------|
| <u>REVENUES</u> | | | | | |
| Taxes | \$ 15,918,887 | \$ - | \$ 4,997,722 | \$ - | \$ - |
| Licenses and permits | 5,800,144 | - | 2,504,609 | - | - |
| Intergovernmental | 4,138,192 | 1,834,033 | 2,592,606 | 246,320 | - |
| Charges for services | 2,455,814 | 274,951 | 2,175,290 | - | - |
| Fines and forfeitures | 232,051 | - | - | - | - |
| Equipment sales | - | - | - | - | - |
| Miscellaneous | 1,201,727 | 41,234 | 226,048 | 672,432 | - |
| | <u>29,746,815</u> | <u>2,150,218</u> | <u>12,496,275</u> | <u>918,752</u> | <u>-</u> |
| Total Revenues | | | | | |
| <u>EXPENDITURES</u> | | | | | |
| Current: | | | | | |
| General government | 6,782,319 | - | - | 3,843,967 | - |
| Public safety | 6,186,721 | - | 7,363,658 | - | - |
| Judicial | 1,502,749 | - | - | - | - |
| Health and welfare | 115,873 | - | - | - | - |
| Culture and recreation | 135,205 | - | - | - | - |
| Community service | 1,970,195 | - | - | - | - |
| Highways and streets | - | 1,134,059 | - | - | - |
| Intergovernmental | - | - | - | - | - |
| | <u>16,693,062</u> | <u>1,134,059</u> | <u>7,363,658</u> | <u>3,843,967</u> | <u>-</u> |
| Total Expenditures | | | | | |
| Excess (Deficiency) of Revenues over Expenditures | <u>13,053,753</u> | <u>1,016,159</u> | <u>5,132,617</u> | <u>(2,925,215)</u> | <u>-</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| Transfers in | - | 400,000 | - | 2,000,000 | 142,630 |
| Transfers out | (4,683,000) | - | (342,640) | - | - |
| Transfers to proprietary funds | - | - | - | - | 357,636 |
| Federal grants | - | - | 227,724 | - | - |
| Loan (payments) proceeds | (18,380) | - | - | - | (296,950) |
| Bond proceeds | - | - | - | - | - |
| Bond interest | - | - | - | - | (203,316) |
| | <u>(4,701,380)</u> | <u>400,000</u> | <u>(114,916)</u> | <u>2,000,000</u> | <u>-</u> |
| Total Other Financing Sources (Uses) | | | | | |
| Net Change in Fund Balance | 8,352,373 | 1,416,159 | 5,017,701 | (925,215) | - |
| Fund Balance, July 1 | <u>28,468,540</u> | <u>1,721,993</u> | <u>4,673,622</u> | <u>1,572,402</u> | <u>29,726</u> |
| Fund Balance, June 30 | <u>\$ 36,820,913</u> | <u>\$ 3,138,152</u> | <u>\$ 9,691,323</u> | <u>\$ 647,187</u> | <u>\$ 29,726</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, 2023

| | VCTC FUND | OTHER GOVERNMENTAL FUNDS | TOTAL GOVERNMENTAL FUNDS |
|---|---------------------|--------------------------------|--------------------------------|
| <u>REVENUES</u> | | | |
| Taxes | \$ - | \$ 1,819,361 | \$ 22,735,970 |
| Licenses and permits | 40,528 | - | 8,345,281 |
| Intergovernmental | 1,714,090 | 2,221,994 | 12,747,235 |
| Charges for services | 346,048 | 345,956 | 5,598,059 |
| Fines and forfeitures | - | 67,389 | 299,440 |
| Equipment sales | - | - | - |
| Miscellaneous | 100,268 | 907,551 | 3,149,260 |
| | <u>2,200,934</u> | <u>5,362,251</u> | <u>52,875,245</u> |
| Total Revenues | <u>2,200,934</u> | <u>5,362,251</u> | <u>52,875,245</u> |
| <u>EXPENDITURES</u> | | | |
| Current: | | | |
| General government | 1,287,223 | 2,701,990 | 14,615,499 |
| Public safety | - | 1,400,180 | 14,950,559 |
| Judicial | - | 51,352 | 1,554,101 |
| Health and welfare | - | 146,448 | 262,321 |
| Culture and recreation | - | 251,484 | 386,689 |
| Community service | - | - | 1,970,195 |
| Highways and streets | - | - | 1,134,059 |
| Intergovernmental | - | - | - |
| | <u>1,287,223</u> | <u>4,551,454</u> | <u>34,873,423</u> |
| Total Expenditures | <u>1,287,223</u> | <u>4,551,454</u> | <u>34,873,423</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>913,711</u> | <u>810,797</u> | <u>18,001,822</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Transfers in | - | 55,000 | 2,597,630 |
| Transfers out | - | 1,498,000 | (3,527,640) |
| Transfers to proprietary funds | - | - | 357,636 |
| Federal Grants | - | - | 227,724 |
| Loan (payments) proceeds | - | - | (315,330) |
| Bond proceeds | - | - | - |
| Bond interest | - | - | (203,316) |
| | <u>-</u> | <u>1,553,000</u> | <u>(863,296)</u> |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>1,553,000</u> | <u>(863,296)</u> |
| Net Change in Fund Balance | 913,711 | 2,363,797 | 17,138,526 |
| Fund Balance, July 1 | <u>1,419,191</u> | <u>15,322,879</u> | <u>53,208,353</u> |
| Fund Balance, June 30 | <u>\$ 2,332,902</u> | <u>\$ 17,686,676</u> | <u>\$ 70,346,879</u> |

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, 2023

| | | |
|---|----|------------|
| Net change in fund balances - governmental funds, page 19 | \$ | 17,138,526 |
|---|----|------------|

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.

(951,137)

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

3,953,191

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

(158,851)

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

33,049

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

(2,567,025)

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

(1,478,440)

| | | |
|--|----|------------|
| Change in net assets of governmental activities, page 14 | \$ | 15,969,314 |
|--|----|------------|

15,969,314

STOREY COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

| <u>REVENUES</u> | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|----------------------------------|---------------------------------|------------------------------|-------------------|-----------------------------|
| Taxes: | | | | |
| Property | \$ 13,738,290 | \$ 13,738,290 | \$ 15,877,129 | \$ 2,138,839 |
| Youth services | 23,698 | 23,698 | 41,758 | 18,060 |
| Total Taxes | 13,761,988 | 13,761,988 | 15,918,887 | 2,156,899 |
| Licenses and Permits | | | | |
| Merchandise licenses | 176,450 | 176,450 | 266,449 | 89,999 |
| County gaming licenses | 6,000 | 6,000 | 4,950 | (1,050) |
| Utility licenses | 500,000 | 500,000 | 1,243,262 | 743,262 |
| Franchise tax | 360,000 | 360,000 | 508,826 | 148,826 |
| Building permits and study | 644,000 | 644,000 | 3,776,657 | 3,132,657 |
| Total Licenses and Permits | 1,686,450 | 1,686,450 | 5,800,144 | 4,113,694 |
| Intergovernmental | | | | |
| Federal and state grants | 370,259 | 370,259 | 143,180 | (227,079) |
| Payment in lieu of taxes | 30,000 | 30,000 | 95,546 | 65,546 |
| State shared revenues | | | | |
| Cigarette tax | 11,724 | 11,724 | 10,982 | (742) |
| Liquor tax | 5,738 | 5,738 | 5,802 | 64 |
| Gaming licenses | 140,000 | 140,000 | 115,591 | (24,409) |
| Basic CCRT | 856,428 | 856,428 | 1,428,320 | 571,892 |
| Supplemental CCRT | 962,821 | 962,821 | 1,493,142 | 530,321 |
| Motor vehicle privilege tax | 459,166 | 459,166 | 464,431 | 5,265 |
| Real property transfer tax | 209,048 | 209,048 | 381,198 | 172,150 |
| Total Intergovernmental | 3,045,184 | 3,045,184 | 4,138,192 | 1,093,008 |
| Charges for Services | | | | |
| Clerk fees | 42,800 | 42,800 | 42,087 | (713) |
| Recorder fees | 60,000 | 60,000 | 48,610 | (11,390) |
| Assessor fees/commissions | 150,000 | 150,000 | 578,933 | 428,933 |
| Building department fees | 10,000 | 10,000 | 14,100 | 4,100 |
| District court fees | 57,800 | 57,800 | 6,498 | (51,302) |
| Justice court fees | 21,000 | 21,000 | 45,374 | 24,374 |
| Sheriffs fees | 24,900 | 24,900 | 52,482 | 27,582 |
| Swimming pool admissions/lessons | 14,000 | 14,000 | 19,034 | 5,034 |
| Park facilities fees | - | - | 2,900 | 2,900 |
| Import tonnage fees | 700,000 | 700,000 | 949,866 | 249,866 |
| IT fees | 32,000 | 32,000 | 33,577 | 1,577 |
| Other fees - Tesla | 653,656 | 653,656 | 630,124 | (23,532) |
| BIA housing | 55,000 | 55,000 | 32,229 | (22,771) |
| Total Charges for Services | 1,821,156 | 1,821,156 | 2,455,814 | 634,658 |

STOREY COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|-------------------------------|---------------------------------|------------------------------|-------------------|-----------------------------|
| REVENUES (cont'd.) | | | | |
| Fines and Forfeits: | | | | |
| District fine | - | - | 1,000 | 1,000 |
| Juvenile fines/assessments | 2,400 | 2,400 | 3,388 | 988 |
| Chemical analysis fees | 1,000 | 1,000 | 3,217 | 2,217 |
| Jail Court Fines | 200,000 | 200,000 | 224,446 | 24,446 |
| Total Fines and Forfeits | 203,400 | 203,400 | 232,051 | 28,651 |
| Miscellaneous: | | | | |
| Rents | 83,815 | 83,815 | 109,719 | 25,904 |
| Penalties -taxes | 62,000 | 62,000 | 291,435 | 229,435 |
| Penalties - business licenses | 750 | 750 | 5,495 | 4,745 |
| Investment earnings | 56,000 | 56,000 | 505,249 | 449,249 |
| Tax settlement and sales | - | - | - | - |
| Other | 140,500 | 140,500 | 289,829 | 149,329 |
| Total Miscellaneous | 343,065 | 343,065 | 1,201,727 | 858,662 |
| Total Revenues | 20,861,243 | 20,861,243 | 29,746,815 | 8,885,572 |
| EXPENDITURES | | | | |
| General Government | | | | |
| Commissioners: | | | | |
| Salaries and wages | 325,447 | 416,947 | 409,703 | 7,244 |
| Employee benefits | 209,431 | 242,431 | 238,031 | 4,400 |
| Services and supplies | 1,323,293 | 1,198,793 | 928,114 | 270,679 |
| Capital outlay | - | - | - | - |
| | 1,858,171 | 1,858,171 | 1,575,848 | 282,323 |
| Clerk Treasurer: | | | | - |
| Salaries and wages | 223,038 | 223,038 | 217,467 | 5,571 |
| Employee benefits | 138,875 | 141,875 | 140,210 | 1,665 |
| Services and supplies | 196,302 | 193,302 | 171,969 | 21,333 |
| Capital outlay | - | - | - | - |
| | 558,215 | 558,215 | 529,646 | 28,569 |
| Recorder: | | | | |
| Salaries and wages | 177,887 | 177,887 | 150,179 | 27,708 |
| Employee benefits | 95,157 | 95,157 | 91,398 | 3,759 |
| Services and supplies | 83,500 | 83,500 | 36,296 | 47,204 |
| Capital outlay | - | - | - | - |
| | 356,544 | 356,544 | 277,873 | 78,671 |
| Assessor: | | | | - |
| Salaries and wages | 216,131 | 216,131 | 211,753 | 4,378 |
| Employee benefits | 137,918 | 137,918 | 118,765 | 19,153 |
| Services and supplies | 108,763 | 108,763 | 66,347 | 42,416 |
| Capital outlay | - | - | - | - |
| | 462,812 | 462,812 | 396,865 | 65,947 |
| Administrative: | | | | - |
| Salaries and wages | 199,404 | 199,404 | 173,886 | 25,518 |
| Employee benefits | 321,874 | 321,874 | 279,751 | 42,123 |
| Services and supplies | 319,878 | 319,878 | 124,339 | 195,539 |
| Capital outlay | - | - | - | - |
| | 841,156 | 841,156 | 577,976 | 263,180 |

STOREY COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|-----------------------------|---------------------------------|------------------------------|-------------------|-----------------------------|
| <u>EXPENDITURES</u> | | | | |
| General Government (contd.) | | | | |
| Building and Grounds: | | | | |
| Salaries and wages | 279,841 | 279,841 | 266,784 | 13,057 |
| Employee benefits | 169,751 | 169,751 | 161,778 | 7,973 |
| Services and supplies | 427,000 | 497,000 | 487,870 | 9,130 |
| Capital outlay | 10,500 | 10,500 | - | 10,500 |
| | <u>887,092</u> | <u>957,092</u> | <u>916,432</u> | <u>40,660</u> |
| Service: | | | | |
| Salaries and wages | 305,368 | 314,668 | 312,820 | 1,848 |
| Employee benefits | 177,485 | 177,485 | 163,227 | 14,258 |
| Services and supplies | 121,150 | 115,650 | 72,521 | 43,129 |
| Capital outlay | 16,000 | 16,000 | 12,455 | 3,545 |
| | <u>620,003</u> | <u>623,803</u> | <u>561,023</u> | <u>62,780</u> |
| Information technology: | | | | |
| Salaries and wages | 396,030 | 396,030 | 367,712 | 28,318 |
| Employees benefits | 258,759 | 258,759 | 213,388 | 45,371 |
| Services and supplies | 812,043 | 812,043 | 455,603 | 356,440 |
| Capital outlay | 52,250 | 75,550 | 75,463 | 87 |
| | <u>1,519,082</u> | <u>1,542,382</u> | <u>1,112,166</u> | <u>430,216</u> |
| Comptroller: | | | | |
| Salaries and wages | 272,532 | 272,532 | 260,389 | 12,143 |
| Employee benefits | 185,935 | 185,935 | 141,709 | 44,226 |
| Services and supplies | 137,600 | 137,600 | 110,240 | 27,360 |
| Capital outlay | - | - | - | - |
| | <u>596,067</u> | <u>596,067</u> | <u>512,338</u> | <u>83,729</u> |
| Planning Commission: | | | | |
| Salaries and wages | 201,930 | 201,930 | 173,753 | 28,177 |
| Employee benefits | 96,007 | 96,007 | 87,090 | 8,917 |
| Services and supplies | 226,135 | 226,135 | 61,309 | 164,826 |
| | <u>524,072</u> | <u>524,072</u> | <u>322,152</u> | <u>201,920</u> |
| Total General Government | <u>8,223,214</u> | <u>8,320,314</u> | <u>6,782,319</u> | <u>1,537,995</u> |
| Judicial: | | | | |
| District Attorney: | | | | |
| Salaries and wages | 439,118 | 443,618 | 443,481 | 137 |
| Employee benefits | 226,443 | 242,943 | 240,819 | 2,124 |
| Services and supplies | 433,250 | 342,250 | 127,871 | 214,379 |
| Capital outlay | - | - | - | - |
| | <u>1,098,811</u> | <u>1,028,811</u> | <u>812,171</u> | <u>216,640</u> |
| District Court: | | | | |
| Services and supplies | 258,000 | 258,000 | 197,040 | 60,960 |
| | <u>258,000</u> | <u>258,000</u> | <u>197,040</u> | <u>60,960</u> |

STOREY COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

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 | 341,214 | 341,214 | 296,156 | 45,058 |
| Employee benefits | 218,099 | 218,099 | 161,280 | 56,819 |
| Services and supplies | 45,127 | 45,127 | 36,102 | 9,025 |
| Capital outlay | - | - | - | - |
| | <u>604,440</u> | <u>604,440</u> | <u>493,538</u> | <u>110,902</u> |
| Total Judicial | <u>1,961,251</u> | <u>1,891,251</u> | <u>1,502,749</u> | <u>388,502</u> |
| Public Safety: | | | | |
| Sheriff: | | | | |
| Salaries and wages | 2,467,982 | 2,467,982 | 2,124,862 | 343,120 |
| Employee benefits | 1,716,005 | 1,702,005 | 1,345,164 | 356,841 |
| Services and supplies | 635,419 | 635,419 | 575,735 | 59,684 |
| Capital outlay | 17,568 | 31,568 | 29,372 | 2,196 |
| | <u>4,836,974</u> | <u>4,836,974</u> | <u>4,075,133</u> | <u>761,841</u> |
| Communications | | | | |
| Salaries and wages | 666,337 | 727,337 | 712,724 | 14,613 |
| Employee benefits | 353,575 | 353,575 | 337,624 | 15,951 |
| Services and supplies | 150,300 | 165,300 | 164,952 | 348 |
| Capital outlay | 5,000 | 29,300 | 29,170 | 130 |
| | <u>1,175,212</u> | <u>1,275,512</u> | <u>1,244,470</u> | <u>31,042</u> |
| Emergency Management: | | | | |
| Salaries and wages | 95,428 | 95,428 | 50,193 | 45,235 |
| Employee benefits | 37,512 | 37,512 | 16,809 | 20,703 |
| Services and supplies | 78,305 | 78,305 | 23,936 | 54,369 |
| Capital outlay | - | - | - | - |
| | <u>211,245</u> | <u>211,245</u> | <u>90,938</u> | <u>120,307</u> |
| Community Development | | | | |
| Salaries and wages | 453,508 | 453,508 | 445,920 | 7,588 |
| Employee benefits | 250,444 | 250,444 | 223,870 | 26,574 |
| Services and supplies | 155,712 | 155,712 | 106,390 | 49,322 |
| Capital outlay | - | - | - | - |
| | <u>859,664</u> | <u>859,664</u> | <u>776,180</u> | <u>83,484</u> |
| Total Public Safety | <u>7,083,095</u> | <u>7,183,395</u> | <u>6,186,721</u> | <u>996,674</u> |
| Health and Human Service | | | | |
| Salaries and wages | 9,147 | 9,574 | 4,740 | 4,834 |
| Employee benefits | 5,433 | 5,642 | 3,243 | 2,399 |
| Services and supplies | 171,783 | 171,783 | 107,890 | 63,893 |
| Total Health and Human Services | <u>186,363</u> | <u>186,999</u> | <u>115,873</u> | <u>71,126</u> |
| Culture and Recreation: | | | | |
| Swimming Pools and Parks | | | | |
| Salaries and wages | 81,979 | 91,979 | 79,403 | 12,576 |
| Employee benefits | 25,002 | 25,002 | 23,447 | 1,555 |
| Services and supplies | 53,600 | 53,600 | 32,355 | 21,245 |
| Capital outlay | - | - | - | - |
| Total Culture and Recreation | <u>160,581</u> | <u>170,581</u> | <u>135,205</u> | <u>35,376</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, 2023

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---------------------------------|------------------------------|----------------------|-----------------------------|
| Community Support | | | | |
| Community Relations | | | | |
| Salaries and wages | 65,253 | 69,253 | 65,284 | 3,969 |
| Employee benefits | 34,359 | 38,359 | 34,950 | 3,409 |
| Services and supplies | <u>1,044,220</u> | <u>1,040,220</u> | <u>1,017,839</u> | <u>22,381</u> |
| | <u>1,143,832</u> | <u>1,147,832</u> | <u>1,118,073</u> | <u>29,759</u> |
| Senior Center | | | | |
| Salaries and wages | 395,327 | 413,927 | 414,572 | (645) |
| Employee benefits | 204,787 | 204,787 | 173,938 | 30,849 |
| Services and supplies | <u>360,050</u> | <u>348,050</u> | <u>263,612</u> | <u>84,438</u> |
| | <u>960,164</u> | <u>966,764</u> | <u>852,122</u> | <u>114,642</u> |
| Total Community Support | <u>2,103,996</u> | <u>2,114,596</u> | <u>1,970,195</u> | <u>144,401</u> |
| Debt Service: | | | | |
| Principle | - | - | 17,688 | (17,688) |
| Interest | <u>-</u> | <u>-</u> | <u>692</u> | <u>(692)</u> |
| Total Debt Service | <u>-</u> | <u>-</u> | <u>18,380</u> | <u>(18,380)</u> |
| Total Expenditures | <u>19,718,500</u> | <u>19,867,136</u> | <u>16,711,442</u> | <u>3,155,694</u> |
| Excess (Deficiency) of Revenue over Expenditures | <u>1,142,743</u> | <u>994,107</u> | <u>13,035,373</u> | <u>12,041,266</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers out | (4,683,000) | (4,683,000) | (4,683,000) | - |
| Contingency | <u>-</u> | <u>(423,470)</u> | <u>-</u> | <u>423,470</u> |
| Total Other Financing Sources (Uses) | <u>(4,683,000)</u> | <u>(5,106,470)</u> | <u>(4,683,000)</u> | <u>423,470</u> |
| Net Change in Fund Balance | (3,540,257) | (4,112,363) | 8,352,373 | 12,464,736 |
| Fund Balance, July 1 | <u>19,395,082</u> | <u>19,395,082</u> | <u>28,468,540</u> | <u>9,073,458</u> |
| Fund Balance, June 30 | <u>\$ 15,854,825</u> | <u>\$ 15,282,719</u> | <u>\$ 36,820,913</u> | <u>\$ 21,538,194</u> |

STOREY COUNTY, NEVADA
ROADS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---------------------------------|------------------------------|---------------------|-----------------------------|
| <u>REVENUE</u> | | | | |
| Intergovernmental | | | | |
| Gasoline tax | \$ 454,793 | \$ 454,793 | \$ 699,245 | \$ 244,452 |
| Supplemental CCRT | 639,164 | 639,164 | 1,134,788 | 495,624 |
| Charges for services | | | | |
| Import tonnage fees | 195,000 | 195,000 | 267,911 | 72,911 |
| Excavation | 2,000 | 2,000 | 7,040 | 5,040 |
| Other revenue | | | | |
| Interest | 16,000 | 16,000 | 40,063 | 24,063 |
| Equipment sales | - | - | - | - |
| Miscellaneous | - | - | 1,171 | 1,171 |
| Total Revenue | <u>1,306,957</u> | <u>1,306,957</u> | <u>2,150,218</u> | <u>843,261</u> |
| <u>EXPENDITURES</u> | | | | |
| Highways and Streets | | | | |
| Salaries and wages | 405,778 | 456,278 | 451,478 | 4,800 |
| Employee benefits | 248,883 | 281,383 | 272,852 | 8,531 |
| Services and supplies | 293,078 | 293,078 | 287,709 | 5,369 |
| Capital outlay | <u>1,065,500</u> | <u>982,500</u> | <u>122,020</u> | <u>860,480</u> |
| Total Expenditures | <u>2,013,239</u> | <u>2,013,239</u> | <u>1,134,059</u> | <u>879,180</u> |
| Excess (Deficiency) of Revenues over Expenditures | (706,282) | (706,282) | 1,016,159 | 1,722,441 |
| <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>503,728</u> | <u>503,728</u> | <u>1,721,993</u> | <u>1,218,265</u> |
| Fund Balance, June 30 | <u>\$ 197,446</u> | <u>\$ 197,446</u> | <u>\$ 3,138,152</u> | <u>\$ 2,940,706</u> |

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, 2023

| | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|--|------------------------------|---------------------|-----------------------------|
| <u>REVENUE</u> | | | |
| Taxes | | | |
| Property | \$ 4,022,960 | \$ 4,997,722 | \$ 974,762 |
| Intergovernmental revenues | | | |
| Supplemental CCRT | 1,547,452 | 2,592,606 | 1,045,154 |
| Licenses and Permits | | | |
| License | 45,000 | 93,186 | |
| Permits | 379,000 | 2,411,423 | |
| Other financing source | | | |
| Grants | 330,897 | 227,724 | |
| Charges for services | | | |
| Fire/ambulance fees | 387,000 | 418,471 | 31,471 |
| Transport/accident recovery | 325,000 | 435,560 | 110,560 |
| Other fees-Tesla | 1,213,163 | 1,311,649 | 98,486 |
| Special events | 5,000 | 9,610 | 4,610 |
| Other revenue | | | |
| Interest income | 35,000 | 137,486 | 102,486 |
| Miscellaneous - other | - | 88,562 | 88,562 |
| Total Revenues | <u>8,290,472</u> | <u>12,723,999</u> | <u>2,456,091</u> |
| <u>EXPENDITURES</u> | | | |
| Public Safety | | | |
| Salaries and wages | 4,625,637 | 4,438,055 | 187,582 |
| Employee benefits | 2,344,164 | 2,136,319 | 207,845 |
| Services and supplies | 940,215 | 763,583 | 176,632 |
| Capital outlay | 48,599 | 25,701 | 22,898 |
| Contingency | - | - | - |
| Total Expenditures | <u>7,958,615</u> | <u>7,363,658</u> | <u>594,957</u> |
| Excess (Deficiency) of Revenue over Expenditures | 331,857 | 5,360,341 | 3,051,048 |
| OTHER FINANCING SOURCES (USES) | | | |
| Contingency | - | - | - |
| Transfers | 500,000 | (342,640) | (842,640) |
| Total Other Financing Sources (Uses) | <u>500,000</u> | <u>(342,640)</u> | <u>(842,640)</u> |
| Excess (Deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures | 831,857 | 5,017,701 | 2,208,408 |
| Fund Balance, July 1 | <u>1,801,741</u> | <u>4,673,622</u> | <u>2,871,881</u> |
| Fund Balance, June 30 | <u>\$ 2,633,598</u> | <u>\$ 9,691,323</u> | <u>\$ 5,080,289</u> |

STOREY COUNTY, NEVADA
TRI PAYBACK FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|--|---------------------------------|------------------------------|-------------------|-----------------------------|
| <u>REVENUES</u> | | | | |
| Intergovernmental | | | | |
| Due from other Governments | \$ 432,500 | \$ 432,500 | \$ 246,320 | \$ 186,180 |
| Taxes | <u>381,149</u> | <u>381,149</u> | <u>672,432</u> | <u>(291,283)</u> |
| | <u>813,649</u> | <u>813,649</u> | <u>918,752</u> | <u>(105,103)</u> |
| <u>EXPENDITURES</u> | | | | |
| General Government | | | | |
| Tri Payback | <u>3,300,000</u> | <u>3,843,968</u> | <u>3,843,967</u> | <u>(543,967)</u> |
| Excess (Deficiency) of Revenue over Expenditures | (2,486,351) | (3,030,319) | (2,925,215) | 438,864 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | <u>2,000,000</u> | <u>2,000,000</u> | <u>2,000,000</u> | <u>-</u> |
| Excess (Deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures | (486,351) | (1,030,319) | (925,215) | 438,864 |
| Fund Balance, July 1 | <u>683,354</u> | <u>683,354</u> | <u>1,572,402</u> | <u>889,048</u> |
| Fund Balance, June 30 | <u>\$ 197,003</u> | <u>\$ (346,965)</u> | <u>\$ 647,187</u> | <u>\$ 450,184</u> |

STOREY COUNTY, NEVADA
USDA BOND FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|--|--|-------------------|-----------------------------|
| <u>REVENUES</u> | | | |
| Intergovernmental | | | |
| Grants | \$ - | \$ - | \$ - |
| Bonds | - | - | - |
| Miscellaneous revenue | - | - | - |
| Total revenues | - | - | - |
| <u>EXPENDITURES</u> | | | |
| Public safety | | | |
| Capital outlay | - | - | - |
| Excess (Deficiency) of Revenue over Expenditures | - | - | - |
| OTHER FINANCING SOURCES (USES) | | | |
| Bond proceeds | - | - | - |
| Debt service | (296,950) | (296,950) | - |
| Interest | (203,316) | (203,316) | - |
| Transfer in | 500,267 | 500,266 | 1 |
| Excess (Deficiency) of Revenue and Other Financing Sources (Uses) over Expenditures | 1 | - | - |
| Fund Balance, July 1 | 29,718 | 29,726 | 8 |
| Fund Balance, June 30 | \$ 29,719 | \$ 29,726 | \$ 8 |

**STOREY COUNTY, NEVADA
VIRGINIA CITY TOURISM COMMISSION FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023**

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|--|---------------------|-----------------------------|
| <u>REVENUES</u> | | | |
| Licenses and permits | | | |
| Licenses - permits | \$ 42,000 | \$ 40,528 | \$ (1,472) |
| Intergovernmental | | | |
| Grant revenue | 70,000 | 56,996 | (13,004) |
| State licenses | 2,000 | 2,350 | 350 |
| Room tax | 430,000 | 502,222 | 72,222 |
| Tourism tax | 540,000 | 1,152,522 | 612,522 |
| Charges for services | | | |
| Special events | 328,500 | 181,853 | (146,647) |
| CAP service charge (net) | 120,000 | 164,195 | 44,195 |
| Miscellaneous | | | |
| Interest | 1,500 | 27,620 | 26,120 |
| Contributions | 5,500 | 5,745 | 245 |
| Miscellaneous | 117,500 | 66,903 | (50,597) |
| Total Revenues | <u>1,657,000</u> | <u>2,200,934</u> | <u>543,934</u> |
| <u>EXPENDITURES</u> | | | |
| General government | | | |
| Salaries and wages | 339,541 | 259,999 | 79,542 |
| Benefits | 170,859 | 112,823 | 58,036 |
| Services and supplies | 1,074,935 | 892,462 | 182,473 |
| Capital outlay | 100,000 | 21,939 | 78,061 |
| Total Expenditures | <u>1,685,335</u> | <u>1,287,223</u> | <u>398,112</u> |
| Excess (Deficiency) of Revenues over Expenditures | (28,335) | 913,711 | 942,046 |
| Fund Balance, July 1 | <u>703,533</u> | <u>1,419,191</u> | <u>715,658</u> |
| Fund Balance, June 30 | <u>\$ 675,198</u> | <u>\$ 2,332,902</u> | <u>\$ 1,657,704</u> |

**STOREY COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2023**

| | BUSINESS-TYPE ENTERPRISE FUNDS | | |
|--|--------------------------------|--------------------------|---------------|
| | WATER SYSTEM | VIRGINIA DIVIDE SEWER | TOTAL |
| <u>ASSETS</u> | | | |
| Current Assets | | | |
| Cash | \$ 1,552,196 | \$ 942,013 | \$ 2,494,209 |
| Accounts receivable (net allowance) | 48,187 | 48,840 | 97,027 |
| Total Current Assets | 1,600,383 | 990,853 | 2,591,236 |
| Noncurrent Assets | | | |
| Capital assets - net of accumulated depreciation | 8,024,915 | 17,913,427 | 25,938,342 |
| Total Assets | \$ 9,625,298 | \$ 18,904,280 | \$ 28,529,578 |
| <u>DEFERRED OUTFLOWS OF RESOURCES</u> | | | |
| Deferred outflows-pension | \$ 238,208 | \$ 71,153 | \$ 309,361 |
| <u>LIABILITIES</u> | | | |
| Current Liabilities | | | |
| Accounts payable | \$ 32,502 | \$ 9,987 | \$ 42,489 |
| Refundable deposits | 20,995 | - | 20,995 |
| Bonds payable - current portion | 64,532 | 140,947 | 205,479 |
| Accrued expenses | 8,959 | 9,234 | 18,193 |
| Total Current Liabilities | 126,988 | 160,168 | 287,156 |
| Long Term Liabilities | | | |
| Bonds payable - net of current portion | 2,925,898 | 6,258,503 | 9,184,401 |
| Net pension liability | 583,819 | 174,388 | 758,207 |
| Total Long Term Liabilities | 3,509,717 | 6,432,891 | 9,942,608 |
| Total Liabilities | 3,636,705 | 6,593,059 | 10,229,764 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | |
| Deferred inflows-pension | \$ 10,966 | \$ 3,276 | \$ 14,242 |
| <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 | 5,034,485 | 11,513,977 | 16,548,462 |
| Unassigned | 1,041,985 | 689,181 | 1,731,166 |
| Total Net Position | \$ 6,215,835 | \$ 12,379,098 | \$ 18,594,933 |

STOREY COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2023

| | BUSINESS-TYPE ENTERPRISE FUNDS | | |
|---|--------------------------------|--------------------------|---------------|
| | WATER SYSTEM | VIRGINIA DIVIDE SEWER | TOTAL |
| <u>OPERATING REVENUES</u> | | | |
| Charges for services | \$ 633,027 | \$ 451,207 | \$ 1,084,234 |
| <u>OPERATING EXPENSES</u> | | | |
| Salaries and wages | 108,439 | 117,237 | 225,676 |
| Benefits | 94,679 | 79,158 | 173,837 |
| Services and supplies | 396,900 | 97,844 | 494,744 |
| Capital outlay | - | - | - |
| Depreciation | 131,741 | 500,015 | 631,756 |
| Total Operating Expense | 731,759 | 794,254 | 1,526,013 |
| Operating Income (Loss) | (98,732) | (343,047) | (441,779) |
| <u>NONOPERATING REVENUES (EXPENSES)</u> | | | |
| Rent and miscellaneous | 15,600 | - | 15,600 |
| Interest income | 18,764 | 12,069 | 30,833 |
| Interest expense | - | (118,120) | (118,120) |
| Miscellaneous | 2,444 | - | 2,444 |
| Transfers | - | 830,000 | 830,000 |
| Grants and capital contributions | - | - | - |
| Total Nonoperating Revenues (Expenses) | 36,808 | 723,949 | 760,757 |
| Change in net position | (61,924) | 380,902 | 318,978 |
| Net Position, July 1 | 6,277,759 | 11,998,196 | 18,275,955 |
| Net Position, June 30 | \$ 6,215,835 | \$ 12,379,098 | \$ 18,594,933 |

**STOREY COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023**

| | BUSINESS-TYPE ENTERPRISE FUNDS | | |
|--|--------------------------------|--------------------------|--------------|
| | WATER SYSTEM | VIRGINIA DIVIDE SEWER | TOTAL |
| <u>CASH FLOWS FROM OPERATING ACTIVITIES</u> | | | |
| Cash Inflows | | | |
| Sales of water/sewer fees | \$ 636,834 | \$ 449,258 | \$ 1,086,092 |
| Miscellaneous income | 2,444 | - | 2,444 |
| Cash Outflows | | | |
| Salaries and wages | (108,646) | (116,721) | (225,367) |
| Benefits | (69,924) | (73,042) | (142,966) |
| Services and supplies | (413,494) | (100,836) | (514,330) |
| Net Cash Provided (Used) by Operating Activities | 47,214 | 158,659 | 205,873 |
| <u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u> | | | |
| Cash Inflows | | | |
| Rent | 15,600 | - | 15,600 |
| Customer deposits | (2,800) | - | (2,800) |
| Capital outlay | - | - | - |
| Net Cash Provided (Used) by Non-Capital Financing Activities | 12,800 | - | 12,800 |
| <u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u> | | | |
| Cash Inflows | | | |
| Transfer from funds | - | 830,000 | 830,000 |
| Cash Outflows | | | |
| Capital outlay and grant match | - | - | (140,937) |
| Debt service | (64,476) | (140,937) | (182,596) |
| Interest expense | - | (118,120) | - |
| Net Cash Provided (Used) by Capital and Related Financing Activities | (64,476) | 570,943 | 506,467 |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES</u> | | | |
| Cash Inflows | | | |
| Interest earnings | 18,764 | 12,069 | 30,833 |
| Net Increase (Decrease) in Cash | 14,302 | 741,671 | 755,973 |
| Cash, July 1 | 1,537,894 | 200,352 | 1,738,246 |
| Cash, June 30 | \$ 1,552,196 | \$ 942,023 | \$ 2,494,219 |

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

STOREY COUNTY, NEVADA
STATEMENT OF FIDUCIARY NET POSITION-FIDUCIARY FUNDS
FIDUCIARY FUNDS
JUNE 30, 2023

| | CUSTODIAL FUNDS |
|--|--------------------|
| <u>ASSETS</u> | |
| Cash and cash equivalents | \$ 643,185 |
| Taxes receivable for other governments | \$ - |
| | <u>268,439</u> |
| Total Assets | <u>\$ 643,185</u> |
| <u>LIABILITIES</u> | |
| Accounts payable and other liabilities | \$ 114,698 |
| Due to other governments | <u>528,487</u> |
| Total Liabilities | <u>643,185</u> |
| Net Position | <u>-</u> |
| Total Liabilities and Net Position | <u>\$ 528,487</u> |

CASH FLOWS FROM NON-CAPITAL
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2023

| | CUSTODIAL FUNDS |
|--|----------------------|
| Additions | |
| Taxes and fees collected for other governments | <u>\$ 11,033,835</u> |
| Deductions | |
| Payments of taxes and fees to other governments or organizations/individuals | <u>\$ 11,033,835</u> |
| Net Position, Beginning of Year | <u>\$ -</u> |
| Net Position, End of Year | <u>\$ -</u> |

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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 Fire 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, 2023

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, 2023

Draft

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, 2023, 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, 2023

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

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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.

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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.

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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, 2023
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, 2023, expenditures exceeded appropriations as follows:

| | Expenditures | Appropriations |
|--|--------------|----------------|
| Water System Enterprise Fund | \$ 731,759 | \$ 559,689 |
| Virginia Divide Sewer Improvement District | 794,254 | 311,640 |

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.

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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 \$11,672,065 and the bank balance was \$12,533,450. 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, 2023, the County's investments are rated as follows | <u>Reported Fair Value</u> | <u>Quality Rating</u> |
|---|----------------------------|-----------------------|
| Money Market Mutual Fund | \$ 1,832,323 | AAA |
| Certificates of Deposit | 463,786 | A+ |
| Certificates of Deposit | 484,614 | A |
| Certificates of Deposit | 883,468 | AA- |
| Certificates of Deposit | 238,980 | BBB+ |
| Certificates of Deposit | 238,009 | BBB- |
| Certificates of Deposit-fdic guaranteed | 14,595,966 | Unrated |
| Us Treasury Securities | 17,267,890 | AAA |
| Us Treasury Securities | 499,305 | A-1+ |
| US Agency Bonds | 6,824,100 | AAA |
| US Agency Bonds | 121,193 | A |
| Corporate Bonds | 988,578 | AAA |
| Corporate Bonds | 392,755 | AA |
| Corporate Bonds | 2,763,824 | A+ |
| Corporate Bonds | 2,984,868 | A |
| Corporate Bonds | 581,363 | A- |
| Corporate Bonds | 1,217,904 | AA- |
| State of Nevada Local Investment Pool | 2,554,852 | Unrated |
| | <u>\$ 54,933,778</u> | |

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

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

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

STOREY COUNTY, NEVADA
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Cash and investments are categorized by fund type as follows:

| | | |
|--------------------|----|-------------------|
| Governmental funds | \$ | 71,389,620 |
| Proprietary funds | | 2,494,209 |
| Custodial funds | | 643,185 |
| Component Unit | | 8,290,460 |
| | \$ | <u>82,817,474</u> |

As of June 30, 2023, 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 | \$ 1,832,324 | \$ 1,832,324 | \$ - |
| Certificates of Deposit | 16,904,823 | 16,904,823 | - |
| Us Treasury Securities | 17,767,195 | 17,767,195 | - |
| US Agency Bonds | 6,945,292 | 6,945,292 | - |
| Corporate Bonds | <u>8,929,292</u> | <u>-</u> | <u>8,929,292</u> |
| Total investments by fair value level | \$ <u>52,378,926</u> | \$ <u>43,449,634</u> | \$ <u>8,929,292</u> |

Investments not required to be measured at fair value

| | |
|---------------------------------|----------------------|
| State of Nevada Investment Pool | <u>2,554,852</u> |
| Total Investments | \$ <u>54,933,778</u> |

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 Than 1</u> | <u>1-5</u> | <u>More than 5 years</u> |
| Money Market Mutual Fund | \$ 1,832,324 | \$ 1,832,324 | \$ - | - |
| Certificates of Deposit | 16,904,823 | 1,874,797 | 15,030,026 | |
| Us Treasury Securities | 17,767,195 | 4,849,517 | 12,917,678 | |
| US Agency Bonds | 6,945,292 | 1,010,208 | 1,917,196 | 4,017,888 |
| Corporate Bonds | 8,929,292 | 3,403,947 | 5,525,345 | |
| State of Nevada Investment Pool | <u>2,554,852</u> | <u>2,554,852</u> | <u>-</u> | <u>-</u> |
| Total Investments | 54,933,778 | \$ <u>15,525,645</u> | \$ <u>35,390,245</u> | \$ <u>4,017,888</u> |
| Total cash and cash equivalents | <u>27,883,696</u> | | | |
| Total cash, cash equivalents and investments | \$ <u>82,817,474</u> | | | |

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
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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>Tri Payback</u> | <u>VCTC</u> | <u>Non-Major Funds</u> | <u>Proprietary Funds</u> | <u>Total</u> |
|-------------------|------------------|----------------|--------------------------|--------------------|----------------|------------------------|--------------------------|------------------|
| Receivables: | | | | | | | | |
| Taxes | \$ 280,405 | \$ - | \$ 86,185 | \$ - | \$ - | \$ 9,495 | \$ - | \$ 376,085 |
| Accounts | <u>926,144</u> | <u>371,558</u> | <u>1,046,351</u> | <u>123,174</u> | <u>424,161</u> | <u>603,910</u> | <u>97,028</u> | <u>3,592,326</u> |
| Gross Receivables | <u>1,206,549</u> | <u>371,558</u> | <u>1,132,536</u> | <u>123,174</u> | <u>424,161</u> | <u>613,405</u> | <u>97,028</u> | <u>3,968,411</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: | \$ 64,860 |
| 454 Fire District Fund-Delinquent property taxes receivable: | 19,936 |
| 454 Fire District Fund-Ambulance receivable | 474,191 |
| Non-major funds-Delinquent property taxes receivable: | <u>2,198</u> |
| Total | <u>\$ 561,185</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 | 1,500,000 |
| General Fund | Emergency Mitigation | 78,000 |
| General Fund | Pipers | 105,000 |
| General Fund | Capital Projects | 2,500,000 |
| Fire District 474 | TRI Payback | 500,000 |
| Fire District 474 | USDA | 142,640 |
| Fire District 474 | Fire Emergency | 700,000 |
| Infrastructure Fund | Virginia Divide Sewer | 830,000 |
| Mutual Aid | Fire District 474 | 500,000 |

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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.

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
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IX. CAPITAL ASSETS

| | 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 | 2,930,806 | 407,856 | 141,759 | 3,196,903 |
| Total Capital Assets not being depreciated | 3,816,727 | 407,856 | 141,759 | 4,082,824 |
| Capital Assets being depreciated | | | | |
| Leased assets | 71,976 | - | - | 71,976 |
| Buildings | 12,840,363 | 644,151 | - | 13,484,514 |
| Improvements other than buildings | 50,463,567 | 130,036 | - | 50,593,603 |
| Machinery and equipment | 19,044,731 | 976,921 | - | 20,021,652 |
| Total Capital Assets being depreciated | 82,420,637 | 1,751,108 | - | 84,171,745 |
| Less accumulated depreciation for: | | | | |
| Leased assets amortization | 15,835 | 15,835 | - | 31,670 |
| Buildings | 3,952,546 | 236,534 | - | 4,189,080 |
| Improvements other than buildings | 15,558,078 | 1,432,173 | - | 16,990,251 |
| Machinery and equipment | 11,942,638 | 1,283,800 | - | 13,226,438 |
| Total accumulated depreciation | 31,469,097 | 2,952,507 | - | 34,405,769 |
| Governmental activities capital assets - net | \$ 54,768,267 | \$ (793,543) | \$ 141,759 | \$ 53,848,800 |
| Business type activities | | | | |
| Capital Assets not being depreciated | | | | |
| Construction in progress | \$ 3,662,527 | \$ - | \$ 3,662,527 | \$ - |
| Capital assets being depreciated | | | | |
| Water and sewer system | 27,645,320 | 3,662,527 | - | 31,307,847 |
| Machinery and equipment | 726,987 | - | - | 726,987 |
| Total Capital assets being depreciated | 28,372,307 | 3,662,527 | - | 32,034,834 |
| Less accumulated depreciation for: | | | | |
| Water and sewer systems | 4,813,353 | 623,306 | - | 5,436,659 |
| Machinery and equipment | 651,381 | 8,450 | - | 659,831 |
| Total accumulated depreciation | 5,464,734 | 631,756 | - | 6,096,490 |
| Business type activities capital assets - net | \$ 26,570,100 | \$ 3,030,771 | \$ 3,662,527 | \$ 25,938,344 |
| Net capital assets at June 30,2023, for the discretely presented component unit were: | | | | <u>TRI GID</u> |
| Net Capital assets | | | | |
| Capital assets not being depreciated | | | | \$ 56,332,094 |
| Capital assets being depreciated | | | | 51,943,964 |
| Capital assets Net | | | | <u>\$ 108,276,058</u> |

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
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Depreciation expense was charged to functions programs of the primary government as follows:

| | |
|--|---------------------|
| Governmental activities: | |
| General government | \$ 733,563 |
| Public safety | 673,570 |
| Highways and streets, including depreciation of general infrastructure assets | 1,440,185 |
| Judicial | 9,124 |
| Community support | 72,598 |
| Culture and recreation | 23,467 |
| Total depreciation expense - Governmental activities | <u>\$ 2,952,507</u> |
| Business type activities: | |
| Water | \$ 131,741 |
| Sewer | 500,015 |
| Total depreciation expense - Business type activities | <u>\$ 631,756</u> |

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 6/30/2023</u> |
|---------------------------------------|-----------------------|--------------------------|--------------------------------|--------------------------|------------------------------|
| <u>Revenue Bonds</u> | | | | | |
| <u>Governmental</u> | | | | | |
| Storey County Fire District USDA Loan | 1/8/2015 | 7/8/2034 | <u>2,000,000</u> | 3.750% | <u>1,305,289</u> |
| <u>Business Type Activities</u> | | | | | |
| Sewer Revenue Bonds | 5/20/2015 | 5/12/2055 | 3,002,000 | 2.500% | 2,610,413 |
| Sewer Revenue Bonds | 12/20/2016 | 12/20/2056 | 4,058,000 | 1.375% | 3,540,491 |
| Sewer Revenue Bonds | 9/23/2020 | 9/23/2060 | 264,000 | 1.125% | 248,546 |
| Water Revenue Bond | 9/23/2020 | 9/23/2060 | 2,126,000 | 1.125% | 2,008,292 |
| Water Revenue Bond | 9/23/2020 | 9/23/2060 | 701,001 | 1.125% | 659,798 |
| Water Revenue Bond | 9/23/2020 | 9/23/2060 | <u>344,000</u> | 1.125% | <u>322,340</u> |
| | | | <u>\$ 10,495,001</u> | | <u>\$ 9,389,880</u> |

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
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The following represents the current activity in the Long-Term Obligations of the County:

| | <u>Balance</u> <u>6/30/2022</u> | <u>Additions</u> | <u>Retired</u> | <u>Balance</u> <u>6/30/2023</u> | <u>Principle</u> <u>Due 23-24</u> |
|---------------------------------------|------------------------------------|-------------------|---------------------|------------------------------------|--------------------------------------|
| <u>Revenue Bonds</u> | | | | | |
| <u>Governmental</u> | | | | | |
| Storey County Fire District USDA Loan | \$ 1,396,825 | \$ - | \$ 91,536 | \$ 1,305,289 | \$ 95,017 |
| <u>Business Type Activities</u> | | | | | |
| Sewer Revenue Bonds | \$ 2,663,305 | \$ - | \$ 52,892 | \$ 2,610,413 | \$ 52,902 |
| Sewer Revenue Bonds | 3,623,157 | - | 82,666 | 3,540,491 | 82,666 |
| Sewer Revenue Bonds | 253,925 | - | 5,379 | 248,546 | 5,379 |
| Water Revenue Bond | 2,051,463 | - | 43,171 | 2,008,292 | 43,227 |
| Water Revenue Bond | 674,080 | - | 14,282 | 659,798 | 14,282 |
| Water Revenue Bond | 329,363 | - | 7,023 | 322,340 | 7,023 |
| | <u>\$ 9,595,293</u> | <u>\$ -</u> | <u>\$ 205,413</u> | <u>\$ 9,389,880</u> | <u>\$ 205,479</u> |
| Leases-Body cameras | \$ 53,750 | \$ - | \$ 17,688 | \$ 36,062 | \$ 17,916 |
| <u>Long-Term Liabilities</u> | | | | | |
| Compensated Absences | \$ 778,272 | \$ 158,851 | \$ - | \$ 937,123 | \$ - |
| TRI-Construction repayment | 31,937,583 | - | 3,843,967 | 28,093,616 | - |
| | <u>\$ 32,715,855</u> | <u>\$ 158,851</u> | <u>\$ 3,843,967</u> | <u>\$ 29,030,739</u> | <u>\$ -</u> |

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

| Year Ended <u>June 30</u> | <u>Governmental Activities</u> | | <u>Business Type Activities</u> | |
|------------------------------|--------------------------------|-------------------|---------------------------------|---------------------|
| | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> |
| 2024 | \$ 95,017 | \$ 47,623 | \$ 208,343 | \$ 149,283 |
| 2025 | 98,631 | 44,009 | 212,075 | 145,552 |
| 2026 | 102,382 | 40,258 | 215,465 | 142,161 |
| 2027 | 106,276 | 36,364 | 218,916 | 138,710 |
| 2028 | 110,317 | 32,323 | 222,060 | 135,566 |
| 2029-2033 | 617,802 | 95,398 | 1,166,750 | 621,381 |
| 2034-2038 | 174,864 | 4,977 | 1,264,679 | 523,451 |
| 2039-2043 | - | - | 1,371,944 | 416,187 |
| 2044-2048 | - | - | 1,489,411 | 298,719 |
| 2049-2053 | - | - | 1,618,660 | 169,470 |
| 2054-2058 | - | - | 1,177,064 | 46,558 |
| 2059-2063 | - | - | 224,513 | 2,816 |
| Total | <u>\$ 1,305,289</u> | <u>\$ 300,952</u> | <u>\$ 9,389,880</u> | <u>\$ 2,789,854</u> |

| Year Ended <u>June 30</u> | <u>Leases</u> | |
|------------------------------|------------------|-----------------|
| | <u>Principal</u> | <u>Interest</u> |
| 2024 | 17,916 | 464 |
| 2025 | 18,146 | 234 |
| Total | <u>36,062</u> | <u>40,258</u> |

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
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X1. SEGMENT INFORMATION – PROPRIETARY FUNDS

Summary information for the Proprietary funds is presented below:

| | <u>Water Fund</u> | <u>Virginia Divide Sewer Fund</u> |
|---|---------------------|-----------------------------------|
| CONDENSED STATEMENT OF NET ASSETS | | |
| ASSETS | | |
| Current assets | \$ 1,600,383 | \$ 990,853 |
| Capital assets (net accumulated depreciation) | 8,024,915 | 17,913,427 |
| Total Assets | <u>9,625,298</u> | <u>18,904,280</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Deferred outflows-pension | <u>238,208</u> | <u>71,153</u> |
| LIABILITIES | | |
| Current liabilities | 126,988 | 160,168 |
| Non-current liabilities | <u>3,509,717</u> | <u>6,432,891</u> |
| Total Liabilities | <u>3,636,705</u> | <u>6,593,059</u> |
| DEFERRED INFLOWS OF RESOURCES | | |
| Deferred inflows-pension | <u>10,966</u> | <u>3,276</u> |
| NET POSITION | | |
| Restricted reserve | 139,365 | 119,669 |
| Reserved - Short lived asset replacement | - | 56,271 |
| Invested in capital assets - net of related debt | 5,034,485 | 11,513,977 |
| Unrestricted | <u>1,041,985</u> | <u>689,181</u> |
| Total Net Position | <u>\$ 6,215,835</u> | <u>\$ 12,379,098</u> |
| CONDENSED STATEMENT OF REVENUES AND EXPENSES | | |
| Operating revenue | \$ 633,027 | \$ 451,207 |
| Depreciation | (131,741) | (500,015) |
| Other operating expenses | <u>(600,018)</u> | <u>(294,239)</u> |
| Operating income (loss) | <u>(98,732)</u> | <u>(343,047)</u> |
| Non-operating revenues (expenses) | | |
| Rent and miscellaneous | 15,600 | - |
| Interest income | 18,764 | 12,069 |
| Interest expense | - | (118,120) |
| Miscellaneous | 2,444 | - |
| Transfers from capital projects funds | 62,806 | 210,097 |
| Grants and capital contributions | <u>-</u> | <u>-</u> |
| Change in net assets | <u>\$ 882</u> | <u>\$ (239,001)</u> |
| CONDENSED STATEMENTS OF CASH FLOWS | | |
| Net cash provided (used) by | | |
| Operating activities | \$ 47,214 | \$ 158,659 |
| Non-capital financing activities | 12,800 | - |
| Capital and related financing activities | (64,476) | 570,943 |
| Investing Activities | <u>18,764</u> | <u>12,069</u> |
| Net increase (decrease) in cash | 14,302 | 741,671 |
| Cash - beginning | <u>1,537,894</u> | <u>200,352</u> |
| Cash - ending | <u>\$ 1,552,196</u> | <u>\$ 942,023</u> |

STOREY COUNTY, NEVADA
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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.

STOREY COUNTY, NEVADA
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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 \$1,977,419 for the year ended June 30, 2023

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

At June 30, 2022, the County reported a liability of \$30,328,284 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2022. At June 30, 2022, the County's proportion share was .16798% in year 2021, while year 2021 was .16244%.

For the year ended June 30, 2023, the County recognized pension expense of \$3,455,858. At June 30, 2023, 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 | \$ 3,927,011 | \$ 21,666 |
| Changes in assumptions or other inputs | 3,895,879 | - |
| Net difference between projected and actual earnings on pension plan investments | 370,024 | - |
| Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions | 2,204,122 | 547,995 |
| County contributions subsequent to the measurement date | 1,977,419 | - |
| | <u>\$ 12,374,455</u> | <u>\$ 569,661</u> |

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
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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:

| | |
|------------|---------------------|
| 2024 | \$ 1,198,945 |
| 2025 | 1,154,890 |
| 2026 | 1,280,951 |
| 2027 | 4,013,640 |
| 2028 | 1,645,305 |
| 2029 | 533,644 |
| Thereafter | - |
| | <u>\$ 9,827,375</u> |

In addition, \$97,580 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, 2023.

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, 2022, actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement:

| | |
|----------------------------|--|
| Inflation Rate | 2.50% |
| Investment Rate of Return | 7.25% |
| Productivity Pay Increases | 0.5% |
| Projected Salary Increases | Regular: 4.20% to 9.10%, depending on service Police/Fire: 4.60% to 14.5%, depending on service Rates include inflation and productivity increases |
| Other Assumptions | Same as those used in the June 30, 2022 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, 2022, are included in the following table:

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

*As of June 30, 2022, PERS' long-term inflation assumption was 2.50%.

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
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Discount Rate : The discount rate used to measure the total pension liability was 7.25% as of June 30, 2022. 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 7.25%, 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 (6.25%) or 1 percentage point higher (8.25%) than the current rate:

| 1% Decrease (6.25%) | Discount Rate (7.25%) | 1% Increase (8.25%) |
|------------------------|--------------------------|------------------------|
| \$ 46,563,837 | \$ 30,328,284 | \$ 16,931,517 |

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.

Discretely Presented Component Units

At June 30, 2023, the Component unit reported a liability of \$1,171,922 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Component units'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, 2022. At June 30, 2022, the County's proportion share was .00649% in year 2021, while year 2021 was .00561%.

For the year ended June 30, 2023, TRIGID recognized pension expense of \$424,882. At June 30, 2023, TRIGID 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 | \$ 151,745 | \$ 837 |
| Changes in assumptions or other inputs | 150,542 | - |
| Net difference between projected and actual earnings on pension plan investments | 14,298 | - |
| Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions | 557,509 | - |
| TRIGID contributions subsequent to the measurement date | 97,580 | - |
| | <u>\$ 971,674</u> | <u>\$ 837</u> |

STOREY COUNTY, NEVADA
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The following presents the net pension liability of TRIGID as of June 30, 2023 calculated using the discount rate of 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower(7.25%) or 1 percentage point higher(8.25%) than the discount rate

| 1% Decrease (6.25%) | Discount Rate (7.25%) | 1% Increase (8.25%) |
|-----------------------------|-----------------------------|-----------------------------|
| <u> </u> | <u> </u> | <u> </u> |
| \$ 1,799,284 | \$ 1,171,922 | \$ 654,255 |

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

| | |
|------|----------------|
| 2024 | \$ 161,962 |
| 2025 | 161,962 |
| 2026 | 165,121 |
| 2027 | 217,907 |
| 2028 | 128,981 |
| 2029 | <u>37,325</u> |
| | <u>873,257</u> |

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
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Storey County's total OPEB liability of \$23,121,926 was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2023 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 | 3.54% |

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 6/30/22 | \$ 493,884 | \$ 31,204,906 | \$ 31,698,790 |
| Changes for the year | | | |
| Service Cost | - | 3,399,107 | \$ 3,399,107 |
| Interest | 11,759 | 742,971 | \$ 754,730 |
| Changes of benefit terms | - | - | \$ - |
| Differences between expected and actual experience | - | - | - |
| Changes in assumptions or other inputs | (98,496) | (12,318,843) | \$ (12,417,339) |
| Benefit Payments | (27,355) | (286,007) | \$ (313,362) |
| Net changes | \$ (114,092) | \$ (8,462,772) | \$ (8,576,864) |
| Balance 6/30/23 | \$ 379,792 | \$ 22,742,134 | \$ 23,121,926 |

Sensitivity of the County's Proportionate Share of the OPEB Liability to Changes in the Discount Rate : The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 3.54%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.54%) or 1 percentage point higher (4.54%) than the current rate:

| | <u>1% Decrease</u> <u>(2.54%)</u> | <u>Discount Rate</u> <u>(3.54%)</u> | <u>1% Increase</u> <u>(4.54%)</u> |
|--------------------|--------------------------------------|--|--------------------------------------|
| Net OPEB liability | \$ 27,502,256 | \$ 23,121,926 | \$ 19,625,470 |

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

| | <u>1% Decrease</u> | <u>Discount Rate</u> <u>Current Trend</u> | <u>1% Increase</u> |
|--------------------|--------------------|--|--------------------|
| Net OPEB liability | \$ 18,933,707 | \$ 23,121,926 | \$ 28,656,565 |

STOREY COUNTY, NEVADA
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For the year ended June 30, 2023, the County recognized OPEB expense of \$2,905,009. At June 30, 2023 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 | \$ 6,886,828 | \$ 11,560,450 |
| Difference between expected and actual experience | - | 5,983,796 |
| Deferred contributions | <u>337,985</u> | <u>-</u> |
| Total | <u>\$ 7,224,813</u> | <u>\$ 17,544,246</u> |

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

| | |
|------------|------------------------|
| 2024 | \$ (1,150,332) |
| 2025 | (1,150,332) |
| 2026 | (1,150,332) |
| 2027 | (1,150,332) |
| 2028 | (1,085,000) |
| Thereafter | <u>(4,971,090)</u> |
| | <u>\$ (10,657,418)</u> |

STOREY COUNTY, NEVADA
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XIV. 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 \$3,843,967 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
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XV. 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.

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XVI. Leases

Verizon Cell Tower Site Lease

Storey County leases property for a cell tower site to Mobilitie Investment, LLC. The lease is a five-year lease, which commenced on October 1, 2008, with four optional five-year renewals and the final renewal term expiring on October 1, 2033. The monthly payment by increases by three percent upon each year. The County estimates that the lease will continue until October 1, 2033

Monthly lease payments were \$2,479 as of July 1, 2022 with an increase to \$2,553 in November 2022. Total lease payments received were \$29,674 for the fiscal year 2023. The lease payment has been amortized over the life of the lease including the optional renewals and lease payment increases with imputed interest at 1.28%. A lease receivable asset and the corresponding deferred inflow of resources at June 30, 2023 was \$347,155 and \$333,545, respectively. Interest income of \$4,624 was recognized in regards to this lease payment in the fiscal year ended June 30, 2023.

AT&T Cell Tower Site Lease

Storey County leases property for a cell tower site to New Cingular Wireless PSC, LLC. The lease is a five-year lease, which commenced on March 1, 2021, with four optional five-year renewals and the final renewal term expiring on March 1, 2046. The monthly payment by increases by three percent upon each year. The County estimates that the lease will continue until March 1, 2046

Monthly lease payments were \$1,957 as of July 1, 2022 with an increase to \$2,016 in April 2023. Total lease payments received were \$23,660 for the fiscal year 2023. The lease payment has been amortized over the life of the lease including the optional renewals and lease payment increases with imputed interest at 1.28%. A lease receivable asset and the corresponding deferred inflow of resources at June 30, 2023 was \$664,595 and \$620,469, respectively. Interest income of \$8,612 was recognized in regards to this lease payment in the fiscal year ended June 30, 2023.

Corner Bar Lease

Storey County leases property to VC Ponderosa Saloon LLC. The lease is a three-year lease, which commenced on January 1, 2019, with an optional two-year renewal and the final renewal term expiring on December 31, 2023. The monthly payment is \$1,800. The County estimates that the lease will continue until December 31, 2023

Monthly lease payments were \$1,800 as of July 1, 2022. Total lease payments received were \$21,600 for the fiscal year 2023. The lease payment has been amortized over the life of the lease including the optional renewals and lease payment increases with imputed interest at 1.28%. A lease receivable asset and the corresponding deferred inflow of resources at June 30, 2023 was \$10,760 and \$10,635, respectively. Interest income of \$286 was recognized in regards to this lease payment in the fiscal year ended June 30, 2023.

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XVI. Leases

Divide Fitness Lease

Storey County leases property to Divide LLC. The lease is a two-year lease, which commenced on August 6, 2020, with an optional two-year renewal and the final renewal term expiring on August 6, 2024. The monthly payment is \$1,500. The County estimates that the lease will continue until August 6, 2024

Monthly lease payments were \$1,500 as of July 1, 2022. Total lease payments received were \$18,000 for the fiscal year 2023. The lease payment has been amortized over the life of the lease including the optional renewals and lease payment increases with imputed interest at 1.28%. A lease receivable asset and the corresponding deferred inflow of resources at June 30, 2023 was \$19,355 and \$19,130, respectively. Interest income of \$370 was recognized in regards to this lease payment in the fiscal year ended June 30, 2023.

Body Camera Lease

Storey County leases body worn cameras from FEI-Lenslock, Inc.. The lease is a five-year lease, which commenced on September 1, 2020, with an optional one-year renewal. The annual payment is \$18,380. The County estimates that the lease will continue until August 31, 2025.

Annual lease payments were \$18,380 as of July 1, 2022. Total lease payments received were \$18,380 for the fiscal year 2023. The lease payment has been amortized over the life of the lease including the optional renewals and lease payment increases with imputed interest at 1.28%. A lease payable and the corresponding capital assets at June 30, 2022 was \$36,062 and \$38,867, respectively. Interest expense of \$154 was recognized in regards to this lease payment in the fiscal year ended June 30, 2023.

Discretely Presented Component Units

TRIGID leases property for a cell tower site to Verizon Wireless. The lease is a five-year lease, which commenced on November 1, 2017, with four optional five-year renewals and the final renewal term expiring on November 1, 2042. The monthly payment by increases by three percent upon each year. The County estimates that the lease will continue until March 1, 2046

Monthly lease payments were \$1,078 as of July 1, 2022 with an increase to \$1,104 in April 2023. Total lease payments received were \$13,111 for the fiscal year 2023. The lease payment has been amortized over the life of the lease including the optional renewals and lease payment increases with imputed interest at 1.28%. A lease receivable asset and the corresponding deferred inflow of resources at June 30, 2023 was \$291,757 and \$281,299, respectively. Interest income of \$3,800 was recognized in regards to this lease payment in the fiscal year ended June 30, 2023.

STOREY COUNTY, NEVADA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Draft

XVII. 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> |
|-----------------------|------------------|------------------------|
| \$845,108,390 | 100% | \$845,108,390 |

REAL PROPERTY TAX

| <u>ASSESSED VALUE</u> | <u>ABATEMENT</u> | <u>TOTAL ABATEMENT</u> |
|-----------------------|------------------|------------------------|
| \$201,978,816 | 100% | \$201,879,816 |

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

PERSONAL PROPERTY TAX

| <u>ASSESSED VALUE</u> | <u>ABATEMENT</u> | <u>TOTAL ABATEMENT</u> |
|-----------------------|------------------|------------------------|
| \$14,188,994 | 64% | \$9,063,627 |

REAL PROPERTY TAX

| <u>ASSESSED VALUE</u> | <u>ABATEMENT</u> | <u>TOTAL ABATEMENT</u> |
|-----------------------|------------------|------------------------|
| \$285,526 | 50% | \$142,763 |

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 follows:

LEED ABATEMENTS

PRE-ABATEMENT

| <u>TAX AMOUNT</u> | <u>ABATEMENT</u> | <u>TOTAL ABATEMENT</u> |
|-------------------|------------------|------------------------|
| \$284,165 | 18% | \$49,151 |

STOREY COUNTY, NEVADA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023

| | SPECIAL REVENUE | | | | | | |
|---|--------------------------|-------------------|--------------|---------------------|------------------|-------------------|-------------------------|
| | EQUIPMENT ACQUISITION | JUSTICE COURT | DRUG COURT | INDIGENT MEDICAL | PARK TAX | MUTUAL AID | EMERGENCY MITIGATION |
| ASSETS | | | | | | | |
| Cash | \$ 2,903,847 | \$ 182,718 | \$ 60 | \$ 635,418 | \$ 99,096 | \$ 847,349 | \$ 968,040 |
| Property taxes receivable | 7,912 | - | - | 1,583 | - | - | - |
| Accounts receivable | - | - | - | - | - | - | - |
| Prepaid expenses | - | - | - | - | - | - | - |
| Total Assets | <u>\$ 2,911,759</u> | <u>\$ 182,718</u> | <u>\$ 60</u> | <u>\$ 637,001</u> | <u>\$ 99,096</u> | <u>\$ 847,349</u> | <u>\$ 968,040</u> |
| LIABILITIES | | | | | | | |
| Accounts payable | \$ - | \$ 126,316 | \$ 30 | \$ 2,880 | \$ - | \$ 3,192 | \$ 950 |
| Unearned revenue | - | - | - | - | - | - | 400,422 |
| Total Liabilities | <u>\$ -</u> | <u>\$ 126,316</u> | <u>\$ 30</u> | <u>\$ 2,880</u> | <u>\$ -</u> | <u>\$ 3,192</u> | <u>\$ 401,372</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Unavailable resources property taxes | \$ 796 | \$ - | \$ - | \$ 1,402 | \$ - | \$ - | \$ - |
| FUND BALANCE | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - |
| Unassigned | <u>2,910,963</u> | <u>56,402</u> | <u>30</u> | <u>632,719</u> | <u>99,096</u> | <u>844,157</u> | <u>566,668</u> |
| Total Fund Balance | <u>2,910,963</u> | <u>56,402</u> | <u>30</u> | <u>632,719</u> | <u>99,096</u> | <u>844,157</u> | <u>566,668</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>\$ 2,911,759</u> | <u>\$ 182,718</u> | <u>\$ 60</u> | <u>\$ 637,001</u> | <u>\$ 99,096</u> | <u>\$ 847,349</u> | <u>\$ 968,040</u> |

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

STOREY COUNTY, NEVADA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023

| | SPECIAL REVENUE | | | | | | |
|---|----------------------|-----------------------|-----------------------------|-----------------------|-------------------------|--------------------------------------|------------------------|
| | INDIGENT ACCIDENT | TECHNOLOGY | FEDERAL AND STATE GRANTS | FIRE EMERGENCY | STABILATION FUND | GENERIC MARKER TESTING FUND | PIPER'S OPERA HOUSE |
| <u>ASSETS</u> | | | | | | | |
| Cash | \$ 99,815 | \$ 629,598 | \$ 137,564 | 250,000 | \$ 1,000,000 | \$ 85,256 | \$ 91,032 |
| Property taxes receivable | - | - | - | - | - | - | - |
| Accounts receivable | - | - | - | - | - | - | - |
| Prepaid expenses | - | - | - | - | - | - | - |
| Total Assets | <u>\$ 99,815</u> | <u>\$ 629,598</u> | <u>\$ 137,564</u> | <u>\$ 250,000</u> | <u>\$ 1,000,000</u> | <u>\$ 85,256</u> | <u>\$ 91,032</u> |
| <u>LIABILITIES</u> | | | | | | | |
| Accounts payable | \$ 23,177 | \$ 29,471 | \$ 36,327 | \$ - | \$ - | \$ 570 | 6,969 |
| Unearned revenue | - | - | - | - | - | - | 7,696 |
| Total Liabilities | <u>23,177</u> | <u>29,471</u> | <u>36,327</u> | <u>-</u> | <u>-</u> | <u>570</u> | <u>14,665</u> |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | | | | | |
| Unavailable resources property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>FUND BALANCE</u> | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - |
| Unassigned | <u>76,638</u> | <u>600,127</u> | <u>101,237</u> | <u>250,000</u> | <u>1,000,000</u> | <u>84,686</u> | <u>76,367</u> |
| Total Fund Balance | <u>76,638</u> | <u>600,127</u> | <u>101,237</u> | <u>250,000</u> | <u>1,000,000</u> | <u>84,686</u> | <u>76,367</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>\$ 99,815</u> | <u>\$ 629,598</u> | <u>\$ 137,564</u> | <u>\$ 250,000</u> | <u>\$ 1,000,000</u> | <u>\$ 85,256</u> | <u>\$ 91,032</u> |

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

**STOREY COUNTY, NEVADA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023**

| | SPECIAL REVENUE | | CAPITAL PROJECTS | | | |
|---|------------------|---------------------|------------------------|-------------------------------|----------------------|----------------------|
| | FIRE GRANTS | CAPITAL PROJECTS | INFRASTRUCTURE FUND | VIRGINIA CITY RAIL PROJECT | FIRE CAP PROJECTS | TOTAL |
| <u>ASSETS</u> | | | | | | |
| Cash | \$ 7,781 | \$ 3,914,251 | \$ 2,330,694 | \$ 2,403,262 | \$ 1,349,361 | \$ 17,935,142 |
| Property taxes receivable | - | - | - | - | - | 9,495 |
| Accounts receivable | - | - | 302,426 | 301,484 | - | 603,910 |
| Prepaid expenses | - | - | - | - | - | - |
| Total Assets | <u>\$ 7,781</u> | <u>\$ 3,914,251</u> | <u>\$ 2,633,120</u> | <u>\$ 2,704,746</u> | <u>\$ 1,349,361</u> | <u>\$ 18,548,547</u> |
| <u>LIABILITIES</u> | | | | | | |
| Accounts payable | \$ 47,998 | \$ 170,927 | \$ 2,748 | \$ - | \$ - | \$ 451,555 |
| Unearned revenue | - | - | - | - | - | 408,118 |
| Total Liabilities | <u>\$ 47,998</u> | <u>\$ 170,927</u> | <u>\$ 2,748</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 859,673</u> |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | | | | |
| Unavailable resources property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,198 |
| <u>FUND BALANCE</u> | | | | | | |
| Nonspendable | - | - | - | - | - | - |
| Unassigned | <u>(40,217)</u> | <u>3,743,324</u> | <u>2,630,372</u> | <u>2,704,746</u> | <u>1,349,361</u> | <u>17,686,676</u> |
| Total Fund Balance | <u>(40,217)</u> | <u>3,743,324</u> | <u>2,630,372</u> | <u>2,704,746</u> | <u>1,349,361</u> | <u>17,686,676</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>\$ 7,781</u> | <u>\$ 3,914,251</u> | <u>\$ 2,633,120</u> | <u>\$ 2,704,746</u> | <u>\$ 1,349,361</u> | <u>\$ 18,548,547</u> |

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, 2023

| | SPECIAL REVENUE | | | | | | |
|--|--------------------------|------------------|--------------|---------------------|------------------|-------------------|-------------------------|
| | EQUIPMENT ACQUISITION | JUSTICE COURT | DRUG COURT | INDIGENT MEDICAL | PARK TAX | MUTUAL AID | EMERGENCY MITIGATION |
| REVENUE | | | | | | | |
| Taxes | \$ 444,638 | \$ - | \$ - | \$ 88,930 | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | 5,644 | - | - |
| Fine and forfeitures | - | 56,965 | 340 | - | - | - | - |
| Other revenues | 124,504 | - | - | - | 1,209 | 639,262 | - |
| Total Revenues | <u>569,142</u> | <u>56,965</u> | <u>340</u> | <u>88,930</u> | <u>6,853</u> | <u>639,262</u> | <u>-</u> |
| EXPENDITURES | | | | | | | |
| Current | | | | | | | - |
| General government | 538,501 | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | 285,744 | 4,601 |
| Judicial | - | 47,277 | 340 | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - | - |
| Welfare | - | - | - | 16,194 | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Total Expenditures | <u>538,501</u> | <u>47,277</u> | <u>340</u> | <u>16,194</u> | <u>-</u> | <u>285,744</u> | <u>4,601</u> |
| Excess (deficiency) of revenues over expenditures | 30,641 | 9,688 | - | 72,736 | 6,853 | 353,518 | (4,601) |
| OTHER FINANCIAL SOURCES (USES) | | | | | | | |
| Transfers | (500,000) | - | - | - | - | (500,000) | 78,000 |
| Transfers to proprietary funds | | | | | | | |
| Debt service | - | - | - | - | - | - | - |
| Bond proceeds | - | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>(500,000)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(500,000)</u> | <u>78,000</u> |
| Excess (deficiency) of revenue and other Financing Sources (Uses) over Expenditures | (469,359) | 9,688 | - | 72,736 | 6,853 | (146,482) | 73,399 |
| Fund Balance, July 1 | <u>3,380,322</u> | <u>46,714</u> | <u>30</u> | <u>559,983</u> | <u>92,243</u> | <u>990,639</u> | <u>493,269</u> |
| Fund Balance, June 30 | <u>\$ 2,910,963</u> | <u>\$ 56,402</u> | <u>\$ 30</u> | <u>\$ 632,719</u> | <u>\$ 99,096</u> | <u>\$ 844,157</u> | <u>\$ 566,668</u> |

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, 2023

| | SPECIAL REVENUE | | | | | | |
|--|----------------------|-------------------|-----------------------------|-------------------|-----------------------|-----------------------------------|------------------------|
| | INDIGENT ACCIDENT | TECHNOLOGY | FEDERAL AND STATE GRANTS | FIRE EMERGENCY | STABILIZATION FUND | GENERIC MARKER TESTING FUND | PIPER'S OPERA HOUSE |
| REVENUE | | | | | | | |
| Taxes | \$ 133,271 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | 297,312 | - | - | - | 5,959 |
| Charges for services | - | 238,563 | - | - | - | - | 101,749 |
| Fine and forfeitures | - | - | - | - | - | 10,084 | - |
| Other revenues | - | 7,367 | - | - | - | - | 20,350 |
| Total Revenues | <u>133,271</u> | <u>245,930</u> | <u>297,312</u> | <u>-</u> | <u>-</u> | <u>10,084</u> | <u>128,058</u> |
| EXPENDITURES | | | | | | | |
| Current | | | | | | | |
| General government | - | 98,623 | - | - | - | - | 265,450 |
| Public safety | - | - | 268,134 | - | - | - | - |
| Judicial | - | - | - | - | - | 3,735 | - |
| Culture and recreation | - | - | - | - | - | - | - |
| Welfare | 130,254 | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Total Expenditures | <u>130,254</u> | <u>98,623</u> | <u>268,134</u> | <u>-</u> | <u>-</u> | <u>3,735</u> | <u>265,450</u> |
| Excess (deficiency) of revenues over expenditures | 3,017 | 147,307 | 29,178 | - | - | 6,349 | (137,392) |
| OTHER FINANCIAL SOURCES (USES) | | | | | | | |
| Transfers | - | - | - | - | - | - | 105,000 |
| Transfers to proprietary funds | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Bond proceeds | - | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>105,000</u> |
| Excess (deficiency) of revenue and other financing Sources (Uses) over Expenditures | 3,017 | 147,307 | 29,178 | - | - | 6,349 | (32,392) |
| Fund Balance, July 1 | <u>73,621</u> | <u>452,820</u> | <u>72,059</u> | <u>250,000</u> | <u>1,000,000</u> | <u>78,337</u> | <u>108,759</u> |
| Fund Balance, June 30 | <u>\$ 76,638</u> | <u>\$ 600,127</u> | <u>\$ 101,237</u> | <u>\$ 250,000</u> | <u>\$ 1,000,000</u> | <u>\$ 84,686</u> | <u>\$ 76,367</u> |

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, 2023

| | SPECIAL REVENUE | | CAPITAL PROJECTS | | | |
|--|-----------------|---------------------|------------------------|-------------------------------|----------------------|---------------|
| | FIRE GRANTS | CAPITAL PROJECTS | INFRASTRUCTURE FUND | VIRGINIA CITY RAIL PROJECT | FIRE CAP PROJECTS | TOTAL |
| REVENUE | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 1,152,522 | \$ - | \$ 1,819,361 |
| Intergovernmental | 761,495 | - | 1,157,228 | - | - | 2,221,994 |
| Charges for services | - | - | - | - | - | 345,956 |
| Fine and forfeitures | - | - | - | - | - | 67,389 |
| Other revenues | - | 93,732 | - | - | 21,127 | 907,551 |
| Total Revenues | 761,495 | 93,732 | 1,157,228 | 1,152,522 | 21,127 | 5,362,251 |
| EXPENDITURES | | | | | | |
| Current | | | | | | |
| General government | - | 1,612,235 | 187,181 | - | - | 2,701,990 |
| Public safety | 810,272 | - | - | - | 31,429 | 1,400,180 |
| Judicial | - | - | - | - | - | 51,352 |
| Culture and recreation | - | - | - | 251,484 | - | 251,484 |
| Welfare | - | - | - | - | - | 146,448 |
| Intergovernmental | - | - | - | - | - | - |
| Total Expenditures | 810,272 | 1,612,235 | 187,181 | 251,484 | 31,429 | 4,551,454 |
| Excess (deficiency) of revenues over expenditures | (48,777) | (1,518,503) | 970,047 | 901,038 | (10,302) | 810,797 |
| OTHER FINANCIAL SOURCES (USES) | | | | | | |
| Transfers | - | 2,500,000 | (830,000) | - | 700,000 | 1,553,000 |
| Transfers to proprietary funds | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - |
| Bond proceeds | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | 2,500,000 | (830,000) | - | 700,000 | 1,553,000 |
| Excess (deficiency) of revenue and other financing Sources (Uses) over Expenditures | (48,777) | 981,497 | 140,047 | 901,038 | 689,698 | 2,363,797 |
| Fund Balance, July 1 | 8,560 | 2,761,827 | 2,490,325 | 1,803,708 | 659,663 | 15,322,879 |
| Fund Balance, June 30 | \$ (40,217) | \$ 3,743,324 | \$ 2,630,372 | \$ 2,704,746 | \$ 1,349,361 | \$ 17,686,676 |

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

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, 2023

| <u>REVENUE</u> | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---------------------|-----------------------------|
| Taxes | | | |
| Property taxes | \$ 353,914 | \$ 444,638 | \$ 90,724 |
| Other revenues | | | |
| Equipment sales | - | 61,627 | 61,627 |
| Insurance claims | - | 30,958 | 30,958 |
| Interest | 2,700 | 31,919 | 29,219 |
| Total Revenues | <u>356,614</u> | <u>569,142</u> | <u>212,528</u> |
| <u>EXPENDITURES</u> | | | |
| General government | | | |
| Capital outlay | <u>1,175,700</u> | <u>538,501</u> | <u>637,199</u> |
| Total Expenditures | <u>1,175,700</u> | <u>538,501</u> | <u>637,199</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(819,086)</u> | <u>30,641</u> | <u>849,727</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Transfer out - Tri Payback | <u>(500,000)</u> | <u>(500,000)</u> | <u>-</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures | (1,319,086) | (469,359) | 849,727 |
| Fund Balance, July 1 | <u>3,199,549</u> | <u>3,380,322</u> | <u>180,773</u> |
| Fund Balance, June 30 | <u>\$ 1,880,463</u> | <u>\$ 2,910,963</u> | <u>\$ 1,030,500</u> |

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, 2023

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|-------------------|-----------------------------|
| <u>REVENUE</u> | | | |
| Fines | | | |
| Justice court fines | \$ 63,000 | \$ 56,965 | \$ (6,035) |
| <u>EXPENDITURES</u> | | | |
| Judicial | | | |
| Services and supplies | 63,000 | 47,277 | 15,723 |
| Capital outlay | - | - | - |
| Total Expenditures | 63,000 | 47,277 | 15,723 |
| Excess (Deficiency) of Revenues over Expenditures | - | 9,688 | 9,688 |
| Fund Balance, July 1 | 24,979 | 46,714 | 21,735 |
| Fund Balance, June 30 | \$ 24,979 | \$ 56,402 | \$ 31,423 |

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, 2023

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|-------------------|-----------------------------|
| <u>REVENUE</u> | | | |
| Fines and forfeits | | | |
| Drug court fees | \$ 400 | \$ 340 | \$ (60) |
| <u>EXPENDITURES</u> | | | |
| Judicial | | | |
| Services and supplies | 400 | 340 | 60 |
| Excess (Deficiency) of Revenues over Expenditures | - | - | - |
| Fund Balance, July 1 | 30 | 30 | - |
| Fund Balance, June 30 | \$ 30 | \$ 30 | \$ - |

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, 2023

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|-------------------|-----------------------------|
| <u>REVENUE</u> | | | |
| Taxes | | | |
| Property taxes | \$ 75,965 | \$ 88,930 | \$ 12,965 |
| <u>EXPENDITURES</u> | | | |
| Welfare | | | |
| Services and supplies | 200,000 | 16,194 | 183,806 |
| Excess (Deficiency) of Revenues over Expenditures | (124,035) | 72,736 | 196,771 |
| Fund Balance, July 1 | 383,790 | 559,983 | 176,193 |
| Fund Balance, June 30 | \$ 259,755 | \$ 632,719 | \$ 372,964 |

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, 2023

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|-------------------|-----------------------------|
| <u>REVENUE</u> | | | |
| Charges for services | | | |
| Park fees | \$ 1,500 | \$ 5,644 | \$ 4,144 |
| Other revenues | | | |
| Interest | - | 1,209 | 1,209 |
| Total Revenues | <u>1,500</u> | <u>6,853</u> | <u>5,353</u> |
| <u>EXPENDITURES</u> | | | |
| Culture and recreation | | | |
| Services and supplies | <u>27,500</u> | - | <u>27,500</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(26,000)</u> | <u>6,853</u> | <u>32,853</u> |
| Fund Balance, July 1 | <u>75,125</u> | <u>92,243</u> | <u>17,118</u> |
| Fund Balance, June 30 | <u>\$ 49,125</u> | <u>\$ 99,096</u> | <u>\$ 49,971</u> |

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, 2023

| <u>REVENUE</u> | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|--|---|-------------------|-----------------------------|
| Other revenues | | | |
| Fire suppression | \$ 485,600 | \$ 639,262 | \$ 153,662 |
| Total Revenues | <u>485,600</u> | <u>639,262</u> | <u>153,662</u> |
| <u>EXPENDITURES</u> | | | |
| Public safety | | | |
| Salaries and wages | 345,000 | 137,891 | 207,109 |
| Benefits | 34,000 | 26,678 | 7,322 |
| Services and supplies | 118,629 | 109,826 | 8,803 |
| Capital outlay | <u>24,510</u> | <u>11,349</u> | <u>13,161</u> |
| Total Expenditures | <u>522,139</u> | <u>285,744</u> | <u>236,395</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(36,539)</u> | <u>353,518</u> | <u>390,057</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Transfers out | <u>(500,000)</u> | <u>(500,000)</u> | <u>-</u> |
| Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures | <u>(536,539)</u> | <u>(146,482)</u> | <u>390,057</u> |
| Fund Balance, July 1 | <u>1,048,372</u> | <u>990,639</u> | <u>(57,733)</u> |
| Fund Balance, June 30 | <u>\$ 511,833</u> | <u>\$ 844,157</u> | <u>\$ 332,324</u> |

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, 2023

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|--|---|-------------------|-----------------------------|
| <u>REVENUE</u> | | | |
| Grants | \$ - | \$ - | \$ - |
| <u>EXPENDITURES</u> | | | |
| Public Safety | | | |
| Services and supplies | 75,000 | 4,601 | 70,399 |
| Excess (Deficiency) of Revenues over Expenditures | (75,000) | (4,601) | 70,399 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Transfers in | 78,000 | 78,000 | - |
| Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures | 3,000 | 73,399 | 70,399 |
| Fund Balance, July 1 | 33,543 | 493,269 | 459,726 |
| Fund Balance, June 30 | \$ 36,543 | \$ 566,668 | \$ 530,125 |

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, 2023

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---------------------------------|------------------------------|-------------------|-----------------------------|
| <u>REVENUE</u> | | | | |
| Taxes | | | | |
| Property taxes | \$ 97,992 | \$ 97,992 | \$ 133,271 | \$ 35,279 |
| <u>EXPENDITURES</u> | | | | |
| Welfare | | | | |
| Services and supplies | 80,000 | 143,300 | 130,254 | 13,046 |
| Excess (Deficiency) of Revenues over Expenditures | 17,992 | (45,308) | 3,017 | 48,325 |
| Fund Balance, July 1 | 77,212 | 77,212 | 73,621 | (3,591) |
| Fund Balance, June 30 | <u>\$ 95,204</u> | <u>\$ 31,904</u> | <u>\$ 76,638</u> | <u>\$ 44,734</u> |

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, 2023

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|-------------------|-----------------------------|
| <u>REVENUE</u> | | | |
| Charges for services | | | |
| Technology fees | \$ 91,800 | \$ 238,563 | \$ 146,763 |
| Other revenues | | | |
| Interest income | - | 7,367 | 7,367 |
| Total Revenues | <u>91,800</u> | <u>245,930</u> | <u>154,130</u> |
| <u>EXPENDITURES</u> | | | |
| General government | | | |
| Services and supplies | <u>105,000</u> | <u>98,623</u> | <u>6,377</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(13,200)</u> | <u>147,307</u> | <u>160,507</u> |
| Fund Balance, July 1 | <u>248,057</u> | <u>452,820</u> | <u>204,763</u> |
| Fund Balance, June 30 | <u>\$ 234,857</u> | <u>\$ 600,127</u> | <u>\$ 365,270</u> |

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, 2023

| <u>REVENUE</u> | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|--|------------------------------|-------------------|-----------------------------|
| Intergovernmental | | | |
| Federal grants | \$ 2,672,264 | \$ 297,312 | \$ (2,374,952) |
| State grants | 187,500 | - | (187,500) |
| Total Revenues | <u>2,859,764</u> | <u>297,312</u> | <u>(2,562,452)</u> |
| <u>EXPENDITURES</u> | | | |
| Culture and recreation | | | |
| Services and supplies | - | - | - |
| Public safety | | | |
| Salaries and wages | - | - | - |
| Employee benefits | - | - | - |
| Services and supplies | 422,264 | 268,134 | 154,130 |
| Intergovernmental - State | | | |
| Services and supplies | - | - | - |
| Total Expenditures | <u>422,264</u> | <u>268,134</u> | <u>154,130</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>2,437,500</u> | <u>29,178</u> | <u>(2,408,322)</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Transfers in | 100,000 | - | - |
| Transfers out | <u>(2,500,000)</u> | <u>-</u> | <u>(2,500,000)</u> |
| | <u>(2,400,000)</u> | <u>-</u> | <u>(2,500,000)</u> |
| Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures | 37,500 | 29,178 | (4,908,322) |
| Fund Balance, July 1 | <u>826</u> | <u>72,059</u> | <u>71,233</u> |
| Fund Balance, June 30 | <u>\$ 38,326</u> | <u>\$ 101,237</u> | <u>\$ (4,837,089)</u> |

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, 2023

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|--|---|-------------------|-----------------------------|
| <u>REVENUE</u> | | | |
| Charges for services | \$ - | \$ - | \$ - |
| <u>EXPENDITURES</u> | | | |
| Public Safety | | | |
| Services and supplies | 250,000 | - | 250,000 |
| Excess (Deficiency) of Revenues over Expenditures | (250,000) | - | 250,000 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Transfers in | 42,859 | - | 78,000 |
| Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures | (207,141) | - | 328,000 |
| Fund Balance, July 1 | 207,141 | 250,000 | 42,859 |
| Fund Balance, June 30 | \$ - | \$ 250,000 | \$ 250,000 |

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, 2023

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|---------------------|-----------------------------|
| <u>REVENUE</u> | | | |
| None | \$ - | \$ - | \$ - |
| <u>EXPENDITURES</u> | | | |
| Capital outlay | 200,000 | - | 200,000 |
| Excess (Deficiency) of Revenues over Expenditures | (200,000) | - | 200,000 |
| Fund Balance, July 1 | 600,000 | 1,000,000 | 400,000 |
| Fund Balance, June 30 | <u>\$ 400,000</u> | <u>\$ 1,000,000</u> | <u>\$ 600,000</u> |

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, 2023

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|-------------------|-----------------------------|
| <u>REVENUE</u> | | | |
| Fines and forfeitures | \$ 8,600 | \$ 10,084 | \$ 1,484 |
| <u>EXPENDITURES</u> | | | |
| Judicial | | | |
| Services and supplies | 6,000 | 3,735 | 2,265 |
| Excess (Deficiency) of Revenues over Expenditures | 2,600 | 6,349 | 3,749 |
| Fund Balance, July 1 | 76,552 | 78,337 | 1,785 |
| Fund Balance, June 30 | \$ 79,152 | \$ 84,686 | \$ 5,534 |

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, 2023

| <u>REVENUE</u> | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|--|---|-------------------|-----------------------------|
| Intergovernmental | | | |
| State grants | \$ 6,000 | \$ 5,959 | \$ (41) |
| Charges for services | | | |
| Cap ticket sales | 139,000 | 101,749 | (37,251) |
| Other revenues | | | |
| Contributions | 1,000 | - | (1,000) |
| Rents | 20,000 | 20,350 | 350 |
| Merchandise sales | 3,000 | - | (3,000) |
| Total Revenues | <u>169,000</u> | <u>128,058</u> | <u>(40,942)</u> |
| <u>EXPENDITURES</u> | | | |
| General government | | | |
| Salaries and wages | 117,079 | 110,986 | 6,093 |
| Employee benefits | 55,949 | 48,346 | 7,603 |
| Services and supplies | 113,888 | 106,118 | 7,770 |
| Capital outlay | - | - | - |
| Total Expenditures | <u>286,916</u> | <u>265,450</u> | <u>21,466</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(117,916)</u> | <u>(137,392)</u> | <u>(19,476)</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Transfers in | 105,000 | 105,000 | - |
| Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures | (12,916) | (32,392) | 19,476 |
| Fund Balance, July 1 | <u>71,059</u> | <u>108,759</u> | <u>37,700</u> |
| Fund Balance, June 30 | <u>\$ 58,143</u> | <u>\$ 76,367</u> | <u>\$ 18,224</u> |

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

STOREY COUNTY, NEVADA
FIRE GRANT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

| <u>REVENUE</u> | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|--|---|------------------------|-----------------------------|
| Intergovernmental | | | |
| Federal grants | \$ 880,952 | \$ 756,498 | \$ (124,454) |
| State grants | 100,000 | 4,997 | (95,003) |
| Total Revenues | <u>980,952</u> | <u>761,495</u> | <u>(219,457)</u> |
| <u>EXPENDITURES</u> | | | |
| Public safety | | | |
| Salaries and wages | 591,786 | 517,578 | 74,208 |
| Employee benefits | 378,903 | 233,203 | 145,700 |
| Services and supplies | 1,025,000 | 59,293 | 965,707 |
| Capital outlay | 155,480 | 198 | 155,282 |
| Total Expenditures | <u>2,151,169</u> | <u>810,272</u> | <u>1,340,897</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(1,170,217)</u> | <u>(48,777)</u> | <u>1,121,440</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Transfers in | <u>1,151,717</u> | <u>-</u> | <u>(1,151,717)</u> |
| Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures | (18,500) | (48,777) | (30,277) |
| Fund Balance, July 1 | <u>22,308</u> | <u>8,560</u> | <u>(13,748)</u> |
| Fund Balance, June 30 | <u>\$ 3,808</u> | <u>\$ (40,217)</u> | <u>\$ 1,107,692</u> |

STOREY COUNTY, NEVADA
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---------------------------------|------------------------------|---------------------|-----------------------------|
| <u>REVENUE</u> | | | | |
| Capital outlay reimbursement | \$ 93,000 | \$ 93,000 | \$ 93,732 | \$ 732 |
| Other | 2,707,777 | 2,707,777 | - | (2,707,777) |
| Grant | 1,464,007 | 1,464,007 | - | (1,464,007) |
| Total revenue | <u>4,264,784</u> | <u>4,264,784</u> | <u>93,732</u> | <u>(4,171,052)</u> |
| <u>EXPENDITURES</u> | | | | |
| General Government | | | | |
| Capital outlay | 9,919,031 | 9,375,063 | 1,612,235 | 8,306,796 |
| Debt service | - | - | - | - |
| Interest expense | - | - | - | - |
| Total Expenditures | <u>9,919,031</u> | <u>9,375,063</u> | <u>1,612,235</u> | <u>8,306,796</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(5,654,247)</u> | <u>(5,110,279)</u> | <u>(1,518,503)</u> | <u>(12,477,848)</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers to proprietary funds | - | - | - | - |
| Infrastructure capital projects fund | - | - | - | - |
| Roads fund | - | - | - | - |
| General government - Other | <u>5,000,000</u> | <u>5,000,000</u> | <u>2,500,000</u> | <u>(2,500,000)</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures | <u>(654,247)</u> | <u>(110,279)</u> | <u>981,497</u> | <u>1,635,744</u> |
| Fund Balance, July 1 | <u>1,666,349</u> | <u>1,666,349</u> | <u>2,761,827</u> | <u>1,095,478</u> |
| Fund Balance, June 30 | <u>\$ 1,012,102</u> | <u>\$ 1,556,070</u> | <u>\$ 3,743,324</u> | <u>\$ 2,731,222</u> |

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, 2023

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|-------------------|-----------------------------|
| <u>REVENUE</u> | | | |
| Intergovernmental | | | |
| 1/4% Optional sales tax | \$ 500,000 | \$ 1,157,228 | \$ 657,228 |
| Other revenues | | | |
| Interest income | - | - | 3,801 |
| Total Revenues | 500,000 | 1,157,228 | 88,200 |
| <u>EXPENDITURES</u> | | | |
| General government | | | |
| Capital outlay | 448,256 | 187,181 | 261,075 |
| Excess (Deficiency) of Revenues over Expenditures | 51,744 | 970,047 | 918,303 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Transfers to Sewer | (830,000) | (830,000) | - |
| Excess (Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures | (778,256) | 140,047 | 918,303 |
| Fund Balance, July 1 | 1,545,643 | 2,490,325 | 944,682 |
| Fund Balance, June 30 | \$ 767,387 | \$ 2,630,372 | \$ 1,862,985 |

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, 2023

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|-------------------|-----------------------------|
| <u>REVENUE</u> | | | |
| VC rail tax | \$ 500,000 | \$ 1,152,522 | \$ 6 52, 522 |
| <u>EXPENDITURES</u> | | | |
| Culture and Recreation | | | |
| Capital outlay | 230,000 | 1,484 | 228,516 |
| Interlocal support | 250,000 | 250,000 | - |
| Excess (Deficiency) of Revenues over Expenditures | 20,000 | 901,038 | 424,006 |
| OTHER FINANCING SOURCES (USES) | | | |
| Bond proceeds | - | - | - |
| Debt service | | | |
| Principal | - | - | - |
| Interest | - | - | - |
| Excess (Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures | 20,000 | 901,038 | 424,006 |
| Fund Balance, July 1 | 1,399,742 | 1,803,708 | 403,966 |
| Fund Balance, June 30 | \$ 1,419,742 | \$ 2,704,746 | \$ 1,285,004 |

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, 2023

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|--|---|-------------------|-----------------------------|
| <u>REVENUE</u> | | | |
| Federal grants | \$ - | \$ - | \$ - |
| Other revenues | | | |
| Interest | - | 21,127 | (21,127) |
| | - | 21,127 | (21,127) |
| <u>EXPENDITURES</u> | | | |
| Capital outlay | 863,638 | 31,429 | 832,209 |
| Excess (Deficiency) of Revenues over Expenditures | (863,638) | (10,302) | (853,336) |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Transfers in | 700,000 | 700,000 | - |
| Excess(Deficiency) of Revenues and Other Financing Sources (Uses) over Expenditures | (163,638) | 689,698 | 853,336 |
| Fund Balance, July 1 | 390,044 | 659,663 | 269,619 |
| Fund Balance, June 30 | \$ 226,406 | \$ 1,349,361 | \$ 1,122,955 |

STOREY COUNTY, NEVADA
WATER SYSTEM ENTERPRISE FUND
STATEMENT OF REVENUE AND EXPENSE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---|--------------------|-----------------------------|
| <u>OPERATING REVENUES</u> | | | |
| Sales of water | \$ 640,000 | \$ 633,027 | \$ (6,973) |
| <u>OPERATING EXPENSES</u> | | | |
| Salaries and wages | 130,709 | 108,439 | 22,270 |
| Benefits | 68,680 | 94,679 | (25,999) |
| Services and supplies | 360,300 | 396,900 | (36,600) |
| Capital outlay | - | - | - |
| Depreciation | - | 131,741 | (131,741) |
| Total operating expenses | <u>559,689</u> | <u>731,759</u> | <u>(172,070)</u> |
| Operating income (loss) | <u>80,311</u> | <u>(98,732)</u> | <u>(179,043)</u> |
| <u>NON-OPERATING REVENUE (EXPENSES)</u> | | | |
| Interest earnings | 6,000 | 18,764 | 12,764 |
| Rents | 12,000 | 15,600 | 3,600 |
| Interest Expense | - | - | - |
| Miscellaneous | - | 2,444 | 2,444 |
| Transfers out | - | - | - |
| Capital outlay | - | - | - |
| Grants and capital contributions | <u>9,100</u> | <u>-</u> | <u>(9,100)</u> |
| Net Income (loss) | <u>\$ 107,411</u> | <u>\$ (61,924)</u> | <u>\$ (169,335)</u> |

**STOREY COUNTY, NEVADA
WATER SYSTEM ENTERPRISE FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023**

| | ORIGINAL AND FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|--|---|---------------------|-----------------------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES</u> | | | |
| Cash In flows | | | |
| Sales of water | \$ 540,000 | \$ 636,834 | \$ 96,834 |
| Miscellaneous income | - | 2,444 | 2,444 |
| Cash Out flows | | | |
| Salaries and wages | (130,709) | (108,646) | 22,063 |
| Benefits | (68,680) | (69,924) | (1,244) |
| Services and supplies | (360,300) | (413,494) | (53,194) |
| Net Cash Provided by Operating Activities | <u>(19,689)</u> | <u>47,214</u> | <u>66,903</u> |
| <u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u> | | | |
| Cash In flows | | | |
| Rent | 12,000 | 15,600 | 3,600 |
| Capital outlay | - | - | - |
| Customer deposits | - | (2,800) | (2,800) |
| Net Cash Provided by Non Capital Financing Activities | <u>12,000</u> | <u>12,800</u> | <u>800</u> |
| <u>CASH FLOWS FROM CAPITAL AND RELATED ACTIVITIES</u> | | | |
| Cash In flows | | | |
| Grants | 9,100 | - | (9,100) |
| Debt service | - | - | - |
| Transfer from funds | - | - | - |
| Cash Out flows | | | |
| Capital outlay | - | - | - |
| Debt service | (98,568) | (64,476) | 34,092 |
| Interfund loan | - | - | - |
| Interest expense | - | - | - |
| Net Cash (Used) by Capital Related Activities | <u>(89,468)</u> | <u>(64,476)</u> | <u>24,992</u> |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES</u> | | | |
| Interest earnings | 6,000 | 18,764 | 12,764 |
| Net Increase (Decrease) in Cash | <u>(91,157)</u> | <u>14,302</u> | <u>105,459</u> |
| Cash, July 1 | <u>1,338,545</u> | <u>1,537,894</u> | <u>199,349</u> |
| Cash, June 30 | <u>\$ 1,247,388</u> | <u>\$ 1,552,196</u> | <u>\$ 304,808</u> |

STOREY COUNTY, NEVADA
 VIRGINIA DIVIDE SEWER IMPROVEMENT DISTRICT ENTERPRISE FUND
 STATEMENT OF REVENUE AND EXPENSE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2023

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|---|---------------------------------|------------------------------|-------------------|-----------------------------|
| <u>OPERATING REVENUES</u> | | | | |
| Sales of water | \$ 446,100 | \$ 446,100 | \$ 451,207 | \$ 5,107 |
| <u>OPERATING EXPENSES</u> | | | | |
| Salaries and wages | 123,016 | 123,016 | 117,237 | 5,779 |
| Benefits | 78,024 | 78,024 | 79,158 | (1,134) |
| Services and supplies | 105,600 | 110,600 | 97,844 | 12,756 |
| Capital Outlay | - | - | - | - |
| Depreciation | - | - | 500,015 | (500,015) |
| Total operating expenses | <u>306,640</u> | <u>311,640</u> | <u>794,254</u> | <u>(482,614)</u> |
| Operating income (loss) | <u>139,460</u> | <u>134,460</u> | <u>(343,047)</u> | <u>(477,507)</u> |
| <u>NON-OPERATING REVENUE (EXPENSES)</u> | | | | |
| Interest income | 3,200 | 3,200 | 12,069 | 8,869 |
| Interest expense | - | - | (118,120) | (118,120) |
| Transfer from infrastructure | 830,000 | 830,000 | 830,000 | - |
| Transfer to USDA | - | - | - | - |
| Grants and contributions | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other income | - | - | - | - |
| Net Income (loss) | <u>\$ 972,660</u> | <u>\$ 967,660</u> | <u>\$ 380,902</u> | <u>\$ (586,758)</u> |

STOREY COUNTY, NEVADA
VIRGINIA DIVIDE SEWER IMPROVEMENT DISTRICT ENTERPRISE FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023

| | ORIGINAL BUDGETED AMOUNTS | FINAL BUDGETED AMOUNTS | ACTUAL AMOUNTS | VARIANCE TO FINAL BUDGET |
|--|---------------------------------|------------------------------|-------------------|-----------------------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES</u> | | | | |
| Cash In flows | | | | |
| Sewer Fees | \$ 433,900 | \$ 446,100 | \$ 449,258 | \$ 3,158 |
| Cash Out flows | | | | |
| Salaries and wages | (133,136) | (123,016) | (116,721) | 6,295 |
| Benefits | (80,073) | (78,024) | (73,042) | 4,982 |
| Services and supplies | (112,212) | - | (100,836) | (100,836) |
| Net Cash Provided by Operating Activities | 108,479 | 245,060 | 158,659 | (86,401) |
| <u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u> | | | | |
| Cash In flows | | | | |
| Bonds | 600,000 | - | - | - |
| Cash Out flows | | | | |
| Capital outlay | (600,000) | (140,938) | - | 140,938 |
| Net Cash (Used) by Non Capital Financing Activities | - | (140,938) | - | 140,938 |
| <u>CASH FLOWS FROM CAPITAL AND RELATED ACTIVITIES</u> | | | | |
| Cash In flows | | | | |
| Other income | | | | |
| Grants | - | - | - | - |
| Debt service | - | 830,000 | - | (830,000) |
| Cash Out flows | | | | |
| Debt service | (120,613) | - | (140,937) | (140,937) |
| Interest expense | (138,445) | (118,120) | (118,120) | - |
| Net Cash (Used) by Capital Related Activities | (259,058) | 711,880 | (259,057) | (970,937) |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES</u> | | | | |
| Transfers from infrastructure | | | 830,000 | 830,000 |
| Interest earnings | 26,800 | 3,200 | 12,069 | 8,869 |
| Net Cash Provided by Capital Related Activities | 26,800 | 3,200 | 842,069 | 838,869 |
| Net Increase (Decrease) in Cash | (123,779) | 819,202 | 741,671 | (77,531) |
| Cash, July 1 | (33,367) | 89,559 | 200,352 | 110,793 |
| Cash, June 30 | \$ (157,146) | \$ 908,761 | \$ 942,023 | \$ 33,262 |

STOREY COUNTY, NEVADA
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
JUNE 30, 2023

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total OPEB liability | | | | | | |
| Service cost | \$ 2,020,652 | \$ 1,753,249 | \$ 1,837,336 | \$ 2,098,098 | \$ 3,253,831 | \$ 3,399,107 |
| Interest | 586,141 | 711,366 | 703,321 | 772,012 | 681,492 | 754,730 |
| 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 | 325,808 | (12,417,339) |
| Benefit payments | <u>(208,173)</u> | <u>(214,872)</u> | <u>(226,280)</u> | <u>(305,190)</u> | <u>(290,444)</u> | <u>(313,362)</u> |
| Net change in total OPEB liability | \$ (143,569) | \$ (2,056,713) | \$ 3,599,621 | \$ 7,678,984 | \$ 3,970,687 | \$ (8,576,864) |
| Total OPEB liability-beginning | <u>\$ 18,649,779</u> | <u>\$ 18,506,210</u> | <u>\$ 16,449,497</u> | <u>\$ 20,049,118</u> | <u>\$ 27,728,102</u> | <u>\$ 31,698,789</u> |
| Total OPEB liability-ending | <u>\$ 18,506,210</u> | <u>\$ 16,449,497</u> | <u>\$ 20,049,118</u> | <u>\$ 27,728,102</u> | <u>\$ 31,698,789</u> | <u>\$ 23,121,925</u> |
| Covered-employee payroll | \$ 9,590,509 | \$ 9,394,062 | \$ 9,894,669 | \$ 10,382,380 | 11,451,225 | \$ 11,423,256 |
| Total OPEB liability as a percentage of covered-employee payroll | 192.96% | 175.11% | 202.63% | 267.07% | 276.82% | 202.41% |

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.

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

STOREY COUNTY, NEVADA
SCHEDULE OF COUNTY'S SHARE OF NET PENSION LIABILITY
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA
JUNE 30, 2023

| | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| County's portion of the net pension liability | 0.168% | 0.162% | 0.153% | 0.151% | 0.147% | 0.145% | 0.145% | 0.132% | 0.129% |
| County's proportionate share of the net pension liability | \$ 30,328,284 | \$ 14,812,664 | \$ 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 | \$ 10,230,470 | \$ 9,466,969 | \$ 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 | 296.45% | 156.47% | 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 | 75.12% | 86.51% | 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.

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

STOREY COUNTY, NEVADA
SCHEDULE OF COUNTY'S CONTRIBUTIONS - PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA
JUNE 30, 2023

| | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Statutorily required contribution | 1,977,419 | \$ 1,855,184 | \$ 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 contrib | \$ (1,977,419) | \$ (1,855,184) | \$ (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 | \$ 10,995,052 | \$ 10,230,470 | \$ 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 | 17.98% | 18.13% | 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.

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

**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, 2023, and the related notes to the financial statements, which collectively comprise the Storey County's basic financial statements and have issued our report thereon dated November 30, 2023.

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.

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.

Reno, Nevada
November 30, 2023

B. Financial Statement Findings

Findings Relating to The Financial Statements Reported in Accordance with GAGAS

2023-A Report Preparation
Significant Deficiency

| | |
|--------------------------------|---|
| Criteria | Management of Storey County is responsible for establishing, and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system, of internal control is to 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 |

B. Financial Statement Findings

Findings Relating to The Financial Statements Reported in Accordance with GAGAS

2023-B F Absent or inadequate controls over the safeguarding of assets
Significant Deficiency

| | |
|--------------------------------|--|
| Criteria | Management of Storey County is responsible for establishing, and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system, of internal control is to have segregation of duties. |
| Condition | During our audit we identified revenue that was recorded in the wrong account. Such as real estate taxes recorded as personal property taxes. The total revenue collect was accurate |
| Cause | Storey County did not have adequate controls in place to ensure income and expenses were recorded in correct accounts |
| Effect | No material or immaterial misstatements were noted due to this condition, but we feel it does leave the statements open to being misstated. |
| Recommendation | We recommend that Storey County do a monthly analysis of income and expenses accounts to check for unusual activity |
| Views of Responsible Officials | Management agrees with this finding |

B. Financial Statement Findings

Findings Relating to The Financial Statements Reported in Accordance with GAGAS

2023-B F Absent or inadequate controls over the safeguarding of assets
Significant Deficiency

| | |
|--------------------------------|---|
| Criteria | Management of Storey County is responsible for establishing, and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system, of internal control is to have segregation of duties. |
| Condition | During our audit we noted the monthly bank reconciliation listed deposits in transit that management could not adequately identify |
| Cause | Storey County did not have adequate controls in place to ensure the bank was balanced each month. |
| Effect | No material or immaterial misstatements were noted due to this condition, but we feel it does leave the statements open to being misstated. While the bank reconciliation was close to the actual balance the County should be able to provide an exact reconciliation. |
| Recommendation | We recommend that Storey County make sure that the monthly bank reconciliation balances each month without a variance noted. |
| Views of Responsible Officials | Management agrees with this finding |

STOREY COUNTY
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

Draft

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

1 2022-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 2023-A

2 2022-B

We recommend that the county revisit all leases on a yearly basis to make sure all increases contained in the lease are applied

This was implemented in the current year



Board of Storey County Commissioners Agenda Action Report

**Meeting date: 12/19/2023 10:00 AM -
BOCC Meeting**

Estimate of Time Required: 5

Agenda Item Type: Discussion/Possible Action

- **Title:** A Request for Storey County to participate in the State of Nevada Integrated Source Water Protection Program (ISWPP), a voluntary program to prevent the pollution of drinking water sources.
- **Recommended motion:** In accordance with the recommendation by staff, I [Commissioner], hereby move to approve the letter of request for Storey County to participate in the State of Nevada Integrated Source Water Protection Program.
- **Prepared by:** Kathy Canfield

Department: **Contact Number:** 7758471144

- **Staff Summary:** See staff report and letter
- **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 PLANNING DEPARTMENT

Storey County Courthouse
26 South B Street, PO Box 176, Virginia City, NV 89440 Phone (775)
847-1144 – Fax (775) 847-0949
planning@storeycounty.org



To: Storey County Board of County Commissioners

From: Storey County Planning Department

Meeting Date: December 19, 2023

Meeting Location: Storey County Courthouse, 26 S. B Street, Virginia City, Storey County, Nevada, via Zoom

Staff Contact: Kathy Canfield

Request: Approval for Storey County to participate in the State of Nevada Integrated Source Water Protection Program (ISWPP), a voluntary program to prevent the pollution of drinking water sources.

1. Background & Analysis:

Storey County, and the public water systems located within the County, have been provided an opportunity to take advantage of a Nevada Division of Environmental Protection (NDEP) program to help develop an Integrated Source Water Protection Plan (ISWPP). ISWPP is a comprehensive, voluntary approach designed to help local governments and communities develop and implement a plan that protects their drinking water supplies with an emphasis on groundwater resources. Through NDEP, ISWPP helps communities protect their drinking water.

NDEP encourages, motivates and supports local source water protection activities; manages, shares and integrates source water protection information; develops federal, state and local source water protection partnerships; and integrates and implements source water protection at the state level. NDEP has contracted with a technical service provider, Resource Concepts, Inc. (RCI), to assist in every aspect of source water protection planning and implementation for public water systems and community stakeholders should they choose to participate in the planning process.

With the assistance of RCI, and other stakeholders, Storey County will set source water protection goals, identify sensitive drinking water protection areas or activities that could contaminate water sources, and then develop strategies to prevent drinking water contamination.

Both TRI-GID and Canyon GID are participating with NDEP in the development of a plan for their jurisdictions and have identified Storey County as being an integral part of their plan development. Storey County anticipates the developing a voluntary plan for not only the water sources for Storey County municipal service, but that also assists TRI-GID and Canyon GID in their goals.

2. Recommended Motion

In accordance with the recommendation by staff, I [*Commissioner*], hereby move to approve the letter of request for Storey County to participate in the State of Nevada Integrated Source Water Protection Program.



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

December 19, 2023

Mr. Ethan Mason
Integrated Source Water Protection Program
Nevada Division of Environmental Protection
901 South Stewart Street, Suite 4001
Carson City, Nevada 89701-5249

RE: Participation in the Integrated Source Water Protection Program

Dear Mr. Mason:

Pursuant to the action taken by the Storey County Commissioners at its regular meeting on December 19, 2023, Storey County hereby requests participation in the State of Nevada Integrated Source Water Protection Program (ISWPP).

Storey County considers the quality of drinking water sources to be a critical consideration for our communities. We understand the Nevada Division of Environmental Protection (NDEP), Bureau of Safe Drinking Water, administers the non-regulatory ISWPP for the purpose of providing technical assistance to public water systems and communities throughout Nevada for drinking water quality protection and preservation.

The Storey County Board of County Commissioners supports participation of Storey County staff in developing a community source water protection plan. We will provide a liaison to facilitate County involvement and work with NDEP's contracted technical assistance provider and local stakeholders toward successful completion of this plan.

Sincerely,

Jay Carmona
Chairman
Storey County Board of County Commissioners



Board of Storey County Commissioners Agenda Action Report

**Meeting date: 12/19/2023 10:00 AM -
BOCC Meeting**

Estimate of Time Required: 15 mins

Agenda Item Type: Discussion/Possible Action

- **Title:** Consideration and possible approval of Resolution No. 23-716, 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 2023-24 fiscal year and superseding prior year action by resolution for appointed Storey County employees with the reestablishment of Senior Planner at grade 140 and retitle and reallocation of Tourism and Event Manager, grade 135 to Events and Assistant Tourism Director at grade 140.
- **Recommended motion:** I (commissioner) move to approve Resolution No. 23-716, 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 2023-24 fiscal year and superseding prior year action by resolution for appointed Storey County employees with the reestablishment of Senior Planner at grade 140 and retitle and reallocation of Tourism and Event Manager, grade 135 to Events and Assistant Tourism Director at grade 140.
- **Prepared by:** Brandie Lopez

Department:

Contact Number: 775-847-0968

- **Staff Summary:** A Senior Planner position was approved through the budget process. There was previously a Senior Planner at grade 140 and we are requesting this title and grade level be reestablished. The VCTC has gone through a minor reorganization which has been approved by the VCTC Board. The VCTC Board has authority to organize and assign duties as deemed appropriate. Through the interlocal agreement the HR Director assigns the appropriate grade level based on the level of duties and responsibilities assigned. The Tourism and Event Manager has been assigned additional responsibilities as Assistant Tourism Director and those responsibilities and the level of independence are aligned with grade 140.
- **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 |

RESOLUTION NO. 23-716

A RESOLUTION SETTING SALARIES OF EMPLOYEES FIXED BY ORDINANCE OR RESOLUTION PER NRS 245.045 FOR APPOINTED OFFICIALS.

BE IT HEREBY RESOLVED BY THE STOREY COUNTY BOARD OF COUNTY COMMISSIONERS, STOREY COUNTY, NEVADA:

WHEREAS, for the purposes of NRS 245.045, the Storey County Board of County Commissioners has authority to establish the salaries of all appointed and non-represented County employees by the enactment of a resolution.

WHEREAS, the salaries of all appointed officials and non-represented county employees, are consistently to be derived from a similar step and grade range salary system shown in the General Salary Schedule A for appointed officials and non-represented employees of the county and General Salary Schedule B for intermittent/less than parttime employees of the county.

WHEREAS, the General Salary Schedule step and grade ranges (Schedules A and B) will be consistent with the AFSCME general employees salary schedule and will be adjusted accordingly on a year-by-year basis to account for cost-of-living and to maintain consistency in the county's classification plan.

WHEREAS, the salary grade range of appointed officials and non-represented employees shall be as follows for the 2023-24 fiscal period:

| Position | Salary Grade |
|--------------------------------|--------------|
| Administrative Assistant I | Grade 110 |
| Administrative Assistant II | Grade 116 |
| Administrative Assistant III | Grade 119 |
| Administrative Officer | Grade 140 |
| Assistant Sheriff | Grade 144 |
| Automotive/Equipment Manager | Grade 133 |
| Bailiff/Court Services Officer | Grade 124 |
| Buildings and Grounds Manager | Grade 133 |
| Building Official | Grade 144 |
| Business Development Officer | Grade 140 |
| Chief Deputy District Attorney | Grade 153 |
| Community Development Director | Grade 152 |
| Community Services Coordinator | Grade 130 |
| Comptroller | Grade 154 |
| Corrections Officer | Grade 117 |
| County Manager | Grade 161 |
| Culinary Coordinator | Grade 119 |
| Cyber Security Officer | Grade 133 |

| | |
|---|--------------------------------|
| Deputy District Attorney | Grade 152 |
| Dispatch Manager | Grade 140 |
| Emergency Management Director | Grade 144 |
| Events and Assistant Tourism Director Tourism and Event Manager | Grade 135 Grade 140 |
| Event and Site Manager | Grade 124 |
| Grants Manager | Grade 135 |
| HR Director | Grade 144 |
| HR Generalist | Grade 124 |
| Information Technology Director | Grade 152 |
| Information Technology Officer | Grade 140 |
| Kitchen Aide | Grade 108 |
| Management Analyst | Grade 131 |
| Meals on Wheels Coordinator | Grade 110 |
| Planning Manager | Grade 144 |
| Public Works Director | Grade 152 |
| Roads Manager | Grade 133 |
| Senior Center Site Manager | Grade 119 |
| Senior Planner | Grade 140 |
| Senior Services Director | Grade 144 |
| Tourism Director | Grade 152 |
| Undersheriff | Grade 148 |

WHEREAS, the salary grade and step range of casual intermittent less-than part-time positions in the General Salary Schedule B shall be as follows for the 2023-24 fiscal period:

| | |
|---|-----------|
| IPT Administrative Assistant I | Grade 110 |
| IPT Administrative Assistant II | Grade 116 |
| IPT Evidence Custodian | Grade 115 |
| IPT Facilities Maintenance Worker | Grade 110 |
| IPT Homemaker | Grade 102 |
| IPT Inmate Work Crew Coordinator | Grade 117 |
| IPT Lifeguard | Grade 100 |
| IPT Maintenance Worker/Heavy Equipment Operator | Grade 118 |
| IPT Park Maintenance Worker | Grade 105 |
| IPT Pool Maintenance Worker | Grade 110 |
| IPT Pool Supervisor | Grade 108 |
| IPT Program Coordinator (Senior Services) | Grade 104 |
| IPT Road Worker | Grade 110 |
| IPT Volunteer Coordinator (Sheriff Office) | Grade 117 |
| IPT Tourism Assistant | Grade 110 |
| IPT Tourism Transportation Driver | Grade 110 |
| IPT Transportation Driver | Grade 102 |
| IPT Visitor Liaison | Grade 110 |

WHEREAS, the salary grade and step range of casual, intermittent, less-than part-time Deputy Sheriff positions shall be as outlined in Appendix A of the Storey County

Sheriff's Office Employees' Association/Nevada Association of Police and Sheriff's Officers (NAPSO) for the 2023-24 fiscal period.

WHEREAS, the flat-rate salaries for the positions below shall be set by the Storey County Board of Commissioners as follows:

| | |
|-----------------------------|--|
| Government Affairs Director | \$30,000 (salary split 50/50 with SCSD) |
| Justice of the Peace | \$ 89,500 |

WHEREAS, salaries are set by the Nevada Legislature and County Commissioners for elected positions as follows:

| | |
|-------------------|-------------|
| Assessor | \$71,361 |
| Commissioners | \$30,806.31 |
| Clerk/Treasurer | \$71,361 |
| District Attorney | \$122,678 |
| Recorder | \$71,361 |
| Sheriff | \$96,937 |

WHEREAS, if there is a PERS increase, said increase will be shared equally between Storey County and the employee in accordance with NRS 286.421 (3) (a) (1) and will be so reflected on Salary Schedule A. Salary Schedule B and casual, intermittent, less than part-time Deputy Sheriffs will not be impacted by any changes in PERS contributions.

NOW, THEREFORE BE IT RESOLVED BY THE STOREY COUNTY BOARD OF COUNTY COMMISSIONERS, by unanimous vote, to adopt Resolution 23-716 providing for the setting of salaries for the appointed officials and non-represented employees.

This resolution shall be effective on the 19th day of December 2023.

PROPOSED AND ADOPTED this 19th day of December 2023.

THOSE VOTING AYE:

THOSE VOTING NAY:

STOREY COUNTY


BOARD OF COUNTY COMMISSIONERS:

Jay Carmona, Chairman

ATTEST:

CLERK TO THE BOARD

| NON-Rep chart | | | | | | | | | | | | | | | | | | | | |
|---------------|------------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|------------|---------------|------------|---------------|------------|---------------|------------|---------------|------------|---------------|------------|----------------|
| | 1 (7/2023) | Hourly Step 1 | 2 | Hourly Step 2 | 3 | Hourly Step 3 | 4 | Hourly Step 4 | 5 | Hourly Step 5 | 6 | Hourly Step 6 | 7 | Hourly Step 7 | 8 | Hourly Step 8 | 9 | Hourly Step 9 | 10 | Hourly Step 10 |
| 97 | 28,545.73 | \$ 13.72 | 29,544.83 | \$ 14.20 | 30,578.90 | \$ 14.70 | 31,649.16 | \$ 15.22 | 32,756.88 | \$ 15.75 | 33,903.37 | \$ 16.30 | 35,089.99 | \$ 16.87 | 36,318.14 | \$ 17.46 | 37,589.27 | \$ 18.07 | 38,904.90 | \$ 18.70 |
| 98 | 29,274.17 | \$ 14.07 | 30,298.76 | \$ 14.57 | 31,359.22 | \$ 15.08 | 32,456.79 | \$ 15.60 | 33,592.78 | \$ 16.15 | 34,768.53 | \$ 16.72 | 35,985.43 | \$ 17.30 | 37,244.92 | \$ 17.91 | 38,548.49 | \$ 18.53 | 39,897.69 | \$ 19.18 |
| 99 | 30,025.37 | \$ 14.44 | 31,076.26 | \$ 14.94 | 32,163.93 | \$ 15.46 | 33,289.67 | \$ 16.00 | 34,454.81 | \$ 16.56 | 35,660.72 | \$ 17.14 | 36,908.85 | \$ 17.74 | 38,200.66 | \$ 18.37 | 39,537.68 | \$ 19.01 | 40,921.50 | \$ 19.67 |
| 100 | 30,799.34 | \$ 14.81 | 31,877.32 | \$ 15.33 | 32,993.02 | \$ 15.86 | 34,147.78 | \$ 16.42 | 35,342.95 | \$ 16.99 | 36,579.95 | \$ 17.59 | 37,860.25 | \$ 18.20 | 39,185.36 | \$ 18.84 | 40,556.85 | \$ 19.50 | 41,976.34 | \$ 20.18 |
| 101 | 31,596.07 | \$ 15.19 | 32,701.93 | \$ 15.72 | 33,846.50 | \$ 16.27 | 35,031.13 | \$ 16.84 | 36,257.22 | \$ 17.43 | 37,526.22 | \$ 18.04 | 38,839.64 | \$ 18.67 | 40,199.02 | \$ 19.33 | 41,605.99 | \$ 20.00 | 43,062.20 | \$ 20.70 |
| 102 | 32,415.56 | \$ 15.58 | 33,550.11 | \$ 16.13 | 34,724.36 | \$ 16.69 | 35,939.72 | \$ 17.28 | 37,197.61 | \$ 17.88 | 38,499.52 | \$ 18.51 | 39,847.01 | \$ 19.16 | 41,241.65 | \$ 19.83 | 42,685.11 | \$ 20.52 | 44,179.09 | \$ 21.24 |
| 103 | 33,257.82 | \$ 15.99 | 34,421.85 | \$ 16.55 | 35,626.61 | \$ 17.13 | 36,873.54 | \$ 17.73 | 38,164.12 | \$ 18.35 | 39,499.86 | \$ 18.99 | 40,882.36 | \$ 19.65 | 42,313.24 | \$ 20.34 | 43,794.20 | \$ 21.05 | 45,327.00 | \$ 21.79 |
| 104 | 34,100.08 | \$ 16.39 | 35,293.58 | \$ 16.97 | 36,528.86 | \$ 17.56 | 37,807.37 | \$ 18.18 | 39,130.63 | \$ 18.81 | 40,500.20 | \$ 19.47 | 41,917.71 | \$ 20.15 | 43,384.83 | \$ 20.86 | 44,903.30 | \$ 21.59 | 46,474.91 | \$ 22.34 |
| 105 | 34,965.10 | \$ 16.81 | 36,188.88 | \$ 17.40 | 37,455.49 | \$ 18.01 | 38,766.44 | \$ 18.64 | 40,123.26 | \$ 19.29 | 41,527.57 | \$ 19.97 | 42,981.04 | \$ 20.66 | 44,485.38 | \$ 21.39 | 46,042.36 | \$ 22.14 | 47,653.85 | \$ 22.91 |
| 106 | 35,852.89 | \$ 17.24 | 37,107.74 | \$ 17.84 | 38,406.51 | \$ 18.46 | 39,750.74 | \$ 19.11 | 41,142.02 | \$ 19.78 | 42,581.99 | \$ 20.47 | 44,072.36 | \$ 21.19 | 45,614.89 | \$ 21.93 | 47,211.41 | \$ 22.70 | 48,863.81 | \$ 23.49 |
| 107 | 36,763.44 | \$ 17.67 | 38,050.16 | \$ 18.29 | 39,381.91 | \$ 18.93 | 40,760.28 | \$ 19.60 | 42,186.89 | \$ 20.28 | 43,663.43 | \$ 20.99 | 45,191.65 | \$ 21.73 | 46,773.36 | \$ 22.49 | 48,410.43 | \$ 23.27 | 50,104.79 | \$ 24.09 |
| 108 | 37,696.75 | \$ 18.12 | 39,016.14 | \$ 18.76 | 40,381.70 | \$ 19.41 | 41,795.06 | \$ 20.09 | 43,257.89 | \$ 20.80 | 44,771.92 | \$ 21.52 | 46,338.93 | \$ 22.28 | 47,960.80 | \$ 23.06 | 49,639.42 | \$ 23.87 | 51,376.80 | \$ 24.70 |
| 109 | 38,675.59 | \$ 18.59 | 40,029.24 | \$ 19.24 | 41,430.26 | \$ 19.92 | 42,880.32 | \$ 20.62 | 44,381.13 | \$ 21.34 | 45,934.47 | \$ 22.08 | 47,542.18 | \$ 22.86 | 49,206.16 | \$ 23.66 | 50,928.37 | \$ 24.48 | 52,710.86 | \$ 25.34 |
| 110 | 39,679.13 | \$ 19.08 | 41,067.90 | \$ 19.74 | 42,505.27 | \$ 20.44 | 43,992.96 | \$ 21.15 | 45,532.71 | \$ 21.89 | 47,126.36 | \$ 22.66 | 48,775.78 | \$ 23.45 | 50,482.93 | \$ 24.27 | 52,249.83 | \$ 25.12 | 54,078.58 | \$ 26.00 |
| 111 | 40,671.11 | \$ 19.55 | 42,094.59 | \$ 20.24 | 43,567.90 | \$ 20.95 | 45,092.78 | \$ 21.68 | 46,671.03 | \$ 22.44 | 48,304.51 | \$ 23.22 | 49,995.17 | \$ 24.04 | 51,745.00 | \$ 24.88 | 53,556.08 | \$ 25.75 | 55,540.54 | \$ 26.65 |
| 112 | 41,687.86 | \$ 20.04 | 43,146.94 | \$ 20.74 | 44,657.08 | \$ 21.47 | 46,220.08 | \$ 22.22 | 47,837.78 | \$ 23.00 | 49,512.11 | \$ 23.80 | 51,245.03 | \$ 24.64 | 53,038.61 | \$ 25.50 | 54,894.96 | \$ 26.39 | 56,816.28 | \$ 27.32 |
| 113 | 42,730.09 | \$ 20.54 | 44,225.64 | \$ 21.26 | 45,773.54 | \$ 22.01 | 47,375.61 | \$ 22.78 | 49,033.76 | \$ 23.57 | 50,749.94 | \$ 24.40 | 52,526.19 | \$ 25.25 | 54,364.60 | \$ 26.14 | 56,267.36 | \$ 27.05 | 58,236.72 | \$ 28.00 |
| 114 | 43,798.33 | \$ 21.06 | 45,331.27 | \$ 21.79 | 46,917.87 | \$ 22.56 | 48,559.99 | \$ 23.35 | 50,259.59 | \$ 24.16 | 52,018.68 | \$ 25.01 | 53,839.33 | \$ 25.88 | 55,723.71 | \$ 26.79 | 57,674.04 | \$ 27.73 | 59,692.63 | \$ 28.70 |
| 115 | 44,893.28 | \$ 21.58 | 46,464.54 | \$ 22.34 | 48,090.80 | \$ 23.12 | 49,773.98 | \$ 23.93 | 51,516.07 | \$ 24.77 | 53,319.13 | \$ 25.63 | 55,185.30 | \$ 26.53 | 57,116.78 | \$ 27.46 | 59,115.87 | \$ 28.42 | 61,184.93 | \$ 29.42 |
| 116 | 46,015.62 | \$ 22.12 | 47,626.16 | \$ 22.90 | 49,293.08 | \$ 23.70 | 51,018.34 | \$ 24.53 | 52,803.98 | \$ 25.39 | 54,652.12 | \$ 26.28 | 56,564.94 | \$ 27.19 | 58,544.72 | \$ 28.15 | 60,593.78 | \$ 29.13 | 62,714.56 | \$ 30.15 |
| 117 | 47,166.00 | \$ 22.68 | 48,816.81 | \$ 23.47 | 50,525.40 | \$ 24.29 | 52,293.79 | \$ 25.14 | 54,124.07 | \$ 26.02 | 56,018.42 | \$ 26.93 | 57,979.06 | \$ 27.87 | 60,008.33 | \$ 28.85 | 62,108.62 | \$ 29.86 | 64,282.42 | \$ 30.91 |
| 118 | 48,345.16 | \$ 23.24 | 50,037.24 | \$ 24.06 | 51,788.54 | \$ 24.90 | 53,601.14 | \$ 25.77 | 55,477.18 | \$ 26.67 | 57,418.88 | \$ 27.61 | 59,428.54 | \$ 28.57 | 61,508.54 | \$ 29.57 | 63,661.34 | \$ 30.61 | 65,889.49 | \$ 31.68 |
| 119 | 49,553.79 | \$ 23.82 | 51,288.18 | \$ 24.66 | 53,083.26 | \$ 25.52 | 54,941.18 | \$ 26.41 | 56,864.12 | \$ 27.34 | 58,854.36 | \$ 28.30 | 60,914.27 | \$ 29.29 | 63,046.27 | \$ 30.31 | 65,252.88 | \$ 31.37 | 67,536.74 | \$ 32.47 |
| 120 | 50,792.64 | \$ 24.42 | 52,570.38 | \$ 25.27 | 54,410.35 | \$ 26.16 | 56,314.71 | \$ 27.07 | 58,285.72 | \$ 28.02 | 60,325.72 | \$ 29.00 | 62,437.13 | \$ 30.02 | 64,622.42 | \$ 31.07 | 66,884.21 | \$ 32.16 | 69,225.16 | \$ 33.28 |
| 121 | 52,062.44 | \$ 25.03 | 53,884.62 | \$ 25.91 | 55,770.58 | \$ 26.81 | 57,722.55 | \$ 27.75 | 59,742.84 | \$ 28.72 | 61,833.84 | \$ 29.73 | 63,998.03 | \$ 30.77 | 66,237.96 | \$ 31.85 | 68,556.29 | \$ 32.96 | 70,955.76 | \$ 34.11 |
| 122 | 53,364.01 | \$ 25.66 | 55,231.75 | \$ 26.55 | 57,164.86 | \$ 27.48 | 59,165.63 | \$ 28.45 | 61,236.43 | \$ 29.44 | 63,379.71 | \$ 30.47 | 65,598.00 | \$ 31.54 | 67,893.93 | \$ 32.64 | 70,270.21 | \$ 33.78 | 72,729.67 | \$ 34.97 |
| 123 | 54,698.11 | \$ 26.30 | 56,612.54 | \$ 27.22 | 58,593.98 | \$ 28.17 | 60,644.77 | \$ 29.16 | 62,767.34 | \$ 30.18 | 64,964.19 | \$ 31.23 | 67,237.94 | \$ 32.33 | 69,591.27 | \$ 33.46 | 72,026.96 | \$ 34.63 | 74,547.91 | \$ 35.84 |
| 124 | 56,065.56 | \$ 26.95 | 58,027.86 | \$ 27.90 | 60,058.83 | \$ 28.87 | 62,160.89 | \$ 29.89 | 64,336.52 | \$ 30.93 | 66,588.30 | \$ 32.01 | 68,918.89 | \$ 33.13 | 71,331.06 | \$ 34.29 | 73,827.64 | \$ 35.49 | 76,411.61 | \$ 36.74 |
| 125 | 57,467.19 | \$ 27.63 | 59,478.55 | \$ 28.60 | 61,560.30 | \$ 29.60 | 63,714.91 | \$ 30.63 | 65,944.93 | \$ 31.70 | 68,253.00 | \$ 32.81 | 70,641.85 | \$ 33.96 | 73,114.32 | \$ 35.15 | 75,673.32 | \$ 36.38 | 78,321.89 | \$ 37.65 |
| 126 | 58,903.89 | \$ 28.32 | 60,965.52 | \$ 29.31 | 63,099.32 | \$ 30.34 | 65,307.79 | \$ 31.40 | 67,593.57 | \$ 32.50 | 69,959.34 | \$ 33.63 | 72,407.92 | \$ 34.81 | 74,942.20 | \$ 36.03 | 77,565.17 | \$ 37.29 | 80,279.95 | \$ 38.60 |
| 127 | 60,376.48 | \$ 29.03 | 62,489.65 | \$ 30.04 | 64,676.79 | \$ 31.09 | 66,940.48 | \$ 32.18 | 69,283.40 | \$ 33.31 | 71,708.31 | \$ 34.48 | 74,218.11 | \$ 35.68 | 76,815.74 | \$ 36.93 | 79,504.29 | \$ 38.22 | 82,286.94 | \$ 39.56 |
| 128 | 61,885.87 | \$ 29.75 | 64,051.88 | \$ 30.79 | 66,293.69 | \$ 31.87 | 68,613.97 | \$ 32.99 | 71,015.46 | \$ 34.14 | 73,501.00 | \$ 35.34 | 76,073.54 | \$ 36.57 | 78,736.11 | \$ 37.85 | 81,491.87 | \$ 39.18 | 84,344.09 | \$ 40.55 |
| 129 | 63,433.05 | \$ 30.50 | 65,653.21 | \$ 31.56 | 67,951.07 | \$ 32.67 | 70,329.36 | \$ 33.81 | 72,790.89 | \$ 35.00 | 75,338.57 | \$ 36.22 | 77,975.42 | \$ 37.49 | 80,704.56 | \$ 38.80 | 83,529.22 | \$ 40.16 | 86,452.74 | \$ 41.56 |
| 130 | 65,018.86 | \$ 31.26 | 67,294.52 | \$ 32.35 | 69,649.83 | \$ 33.49 | 72,087.57 | \$ 34.66 | 74,610.64 | \$ 35.87 | 77,222.01 | \$ 37.13 | 79,924.78 | \$ 38.43 | 82,722.15 | \$ 39.77 | 85,617.43 | \$ 41.16 | 88,614.04 | \$ 42.60 |
| 131 | 66,644.33 | \$ 32.04 | 68,976.88 | \$ 33.16 | 71,391.07 | \$ 34.32 | 73,889.76 | \$ 35.52 | 76,475.90 | \$ 36.77 | 79,152.56 | \$ 38.05 | 81,922.90 | \$ 39.39 | 84,790.20 | \$ 40.76 | 87,757.86 | \$ 42.19 | 90,829.38 | \$ 43.67 |
| 132 | 68,310.44 | \$ 32.84 | 70,701.31 | \$ 33.99 | 73,175.85 | \$ 35.18 | 75,737.01 | \$ 36.41 | 78,387.80 | \$ 37.69 | 81,131.38 | \$ 39.01 | 83,970.97 | \$ 40.37 | 86,909.96 | \$ 41.78 | 89,951.81 | \$ 43.25 | 93,100.12 | \$ 44.76 |
| 133 | 70,018.19 | \$ 33.66 | 72,468.83 | \$ 34.84 | 75,005.24 | \$ 36.06 | 77,630.42 | \$ 37.32 | 80,347.49 | \$ 38.63 | 83,159.65 | \$ 39.98 | 86,070.24 | \$ 41.38 | 89,082.70 | \$ 42.83 | 92,200.59 | \$ 44.33 | 95,427.61 | \$ 45.88 |
| 134 | 71,768.66 | \$ 34.50 | 74,280.56 | \$ 35.71 | 76,880.38 | \$ 36.96 | 79,571.19 | \$ 38.26 | 82,356.19 | \$ 39.59 | 85,238.65 | \$ 40.98 | 88,222.01 | \$ 42.41 | 91,309.78 | \$ 43.90 | 94,505.62 | \$ 45.44 | 97,813.32 | \$ 47.03 |
| 135 | 73,562.87 | \$ 35.37 | 76,137.57 | \$ 36.60 | 78,802.38 | \$ 37.89 | 81,560.47 | \$ 39.21 | 84,415.08 | \$ 40.58 | 87,369.61 | \$ 42.00 | 90,427.55 | \$ 43.47 | 93,592.51 | \$ 45.00 | 96,868.25 | \$ 46.57 | 100,258.64 | \$ 48.20 |
| 136 | 75,401.95 | \$ 36.25 | 78,041.02 | \$ 37.52 | 80,772.46 | \$ 38.83 | 83,599.50 | \$ 40.19 | 86,525.48 | \$ 41.60 | 89,553.87 | \$ 43.05 | 92,688.25 | \$ 44.56 | 95,932.34 | \$ 46.12 | 99,289.98 | \$ 47.74 | 102,765.12 | \$ 49.41 |
| 137 | 77,287.00 | \$ 37.16 | 79,992.04 | \$ 38.46 | 82,791.76 | \$ 39.80 | 85,689.48 | \$ 41.20 | 88,688.61 | \$ 42.64 | 91,792.71 | \$ 44.13 | 95,005.45 | \$ 45.68 | 98,330.65 | \$ 47.27 | 101,772.22 | \$ 48.93 | 105,334.25 | \$ 50.64 |
| 138 | 79,219.18 | \$ 38.09 | 81,991.85 | \$ 39.42 | 84,861.57 | \$ 40.80 | 87,831.72 | \$ 42.23 | 90,905.83 | \$ 43.70 | 94,087.54 | \$ 45.23 | 97,380.60 | \$ 46.82 | 100,788.92 | \$ 48.46 | 104,316.53 | \$ 50.15 | 107,967.61 | \$ 51.91 |
| 139 | 81,199.67 | \$ 39.04 | 84,041.66 | \$ 40.40 | 86,983.12 | \$ 41.82 | 90,027.53 | \$ 43.28 | 93,178.49 | \$ 44.80 | 96,439.74 | \$ 46.37 | 99,815.13 | \$ 47.99 | 103,308.66 | \$ 49.67 | 106,924.46 | \$ 51.41 | 110,666.82 | \$ 53.21 |
| 140 | 83,229.67 | \$ 40.01 | 86,142.71 | \$ 41.41 | 89,157.70 | \$ 42.86 | 92,278.22 | \$ 44.36 | 95,507.96 | \$ 45.92 | 98,850.74 | \$ 47.52 | 102,310.51 | \$ 49.19 | 105,891.38 | \$ 50.91 | 109,597.58 | \$ 52.69 | 113,433.49 | \$ 54.54 |
| 141 | 85,310.38 | \$ 41.01 | 88,296.25 | \$ 42.45 | 91,386.62 | \$ 43.94 | 94,585.15 | \$ 45.47 | 97,895.63 | \$ 47.07 | 101,321.98 | \$ 48.71 | 104,868.24 | \$ 50.42 | 108,538.63 | \$ 52.18 | 112,337.49 | \$ 54.01 | 116,269.30 | \$ 55.90 |
| 142 | 87,443.16 | \$ 42.04 | 90,503.67 | \$ 43.51 | 93,671.30 | \$ 45.03 | 96,949.79 | \$ 46.61 | 100,343.03 | \$ 48.24 | 103,855.04 | \$ 49.93 | 107,489.97 | \$ 51.68 | 1 | | | | | |

| | | |
|---|---|--|
|  | <h1>Board of Storey County Commissioners</h1> <h2>Agenda Action Report</h2> | |
| Meeting date: 12/19/2023 10:00 AM - BOCC Meeting | Estimate of Time Required: 15 mins | |
| Agenda Item Type: Discussion/Possible Action | | |

- **Title:** Consideration and possible approval, at the request of Commissioner Carmona, the modification to policy 504, providing for a pay step increase for county employees to help with recruitment and retention purposes and addressing salary considerations when hiring new county employees in difficult to recruit positions.
- **Recommended motion:** I (commissioner) move to approve the modification to policy 504, providing for a pay step increase for county employees to help with recruitment and retention purposes and addressing salary considerations when hiring new county employees in difficult to recruit positions.
- **Prepared by:** Brandie Lopez

Department:

Contact Number: 775-847-0968

- **Staff Summary:** It has been determined, through recent circumstances, that HR needs more flexibility in addressing salary considerations when hiring new county employees in difficult to recruit positions. There is also flexibility needed when a county employee requests a demotion, and it is advantageous to the county. To address recruitment and retention challenges the county is facing, we recommend a one step adjustment to county employees pay to be effective December 4, 2023 and an additional one-step adjustment to be effective July 1, 2024. Surrounding local governments have increased employee pay significantly throughout the last year. In an effort to be competitive and attract qualified applicants for open positions and also to retain the valuable county employees we currently have we feel the step adjustment is necessary.
- This overall cost policy is estimated at \$227,000 in both wages and benefits. It is projected that approximately three-quarters of the effected departments will be able to absorb this increase within their own departmental budgets and one-quarter will need to be augmented with transfers from other departmental budgets or through contingency at approximately \$25,000.
- **Supporting Materials:** See attached
- **Fiscal Impact:** \$25,000

- **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 |

**STOREY COUNTY ADMINISTRATIVE
POLICIES AND PROCEDURES**

NUMBER 504
EFFECTIVE DATE: 11-10-08
REVISED: 01-02-18
07-07-2020
10-20-20
02-02-21
12-19-23
AUTHORITY: BOC
COUNTY MANAGER: AO

SUBJECT: Rates of Pay

1. PURPOSE: To establish a policy on rates of pay.

2. POLICY:

2.1 Compensation Plan

Each regular position will be assigned to a class and pay grade in the compensation plan. Assignment to a pay grade will be based on the relative level and complexity of the duties, responsibilities, and authority of the job. The HR Director shall determine the salary ranges based on these considerations:

- a. Rates paid by the employer for comparable work;
- b. Internal relationships of other job classes in the same or similar occupation;
- c. Rates paid by other employers for comparable work;
- d. Other financial commitments of the employer; and
- e. Funds available to the employer for salaries.

The HR Director, subject to approval of the County Commission and to the terms of any applicable collective bargaining agreement, may adjust the minimum and maximum for each salary range periodically as changes in any of the factors listed above occur or to recruit and retain qualified employees for each job.

2.2 Hiring Rate of Pay

The normal hiring rate for new employees is the first step of the pay range for the position's classification. For the temporary time period of December 4, 2023 through June 30, 2024 the hiring rate is step 2. For the temporary time period of July 1, 2024 through the last full pay period in June 2025 the hiring rate is step 3. The HR Director may authorize advanced step appointments in accordance with Section 2.3.

2.3 Advanced Step Hire

Fairness and equity in the administration of the compensation plan will be maintained when making advanced step hires for new employees. The HR Director, with concurrence from the County Manager and when funds are determined to be available by the Comptroller, may authorize advanced step appointments when ~~all of~~ the following circumstances exist:

1.

- a. The applicant's qualifications indicate that s/he will perform at a level commensurate with the requested step; and
- b. Other applicants with similar qualifications not requiring an advanced level salary are unavailable; and
- c. Funds are available in the hiring department's budget to pay the higher rate; and
- d. Advanced hire rate will not exceed the step commensurate with current employees of comparable education, experience, and skill levels.

OR

2.

- a. When required to address an urgent and critical recruitment need as determined by the HR Director; and
- b. Funds can be made available in the hiring department's budget to pay the higher rate.
- c. If the HR Director determines a disparity will occur due to an accelerated hiring rate during an urgent and critical recruitment, an adjustment of steps may be granted to current employees of comparable education, experience, and skill levels to maintain an equitable relationship in the status of steps among employees within the same class series.

2.4 Flat Rate Salaries

Certain job classes may be assigned to flat rates of pay in the compensation plan. Employees in classes assigned to a flat rate of pay are not eligible for step increases.

2.5 Casual (Intermittent Part-Time) Worker Rate of Pay

The employer will pay casual workers as appropriate for the type of work performed. Students receiving school credit for work may be paid at a rate established by the HR Director for student interns. The HR Director may adjust the rate of pay consistent with the procedures for merit rate of pay increases as provided in Policy 507.

2.6 Salary on Promotion, Transfer, Demotion, Reclassification, and Reallocation

- a. Except as may otherwise be provided by a collective bargaining agreement, a regular employee who is promoted to a new classification will move to that step in the range for the new class which provides no less than 5 percent pay increase from the employee's current regular rate of pay, not to exceed the top step in the range for the new class. A promoted employee's salary shall not be less than the starting pay of the salary range for the new position. A promoted employee's adjusted pay shall be effective on the date so indicated in the offer letter and accepted by the employee.
- b. An employee who voluntarily transfers to a position at the same grade level will retain their current grade and step. An employee who voluntarily transfers from a position on a different salary schedule, to a position with the same (or comparable) maximum base rate of pay, will be placed at a grade and step closest to his/her current salary that does not provide a decrease. An employee who is reassigned by the County Manager or HR Director to a position classified at a lower grade level, through no fault of their own and the reassignment is for the good of the county, shall be placed in the lower grade level at a step which is closest to their current salary. If the employee's current salary exceeds the top step of the lower pay range the employee may be Y-Rated.

- c. An employee who voluntarily demotes or voluntarily accepts employment to a position at a lower grade level, or with a lower maximum base rate of pay, will be placed at their current step in the lower grade.

At the discretion of the HR Director and concurrence of the County Manager: If funds can be made available in the hiring department's budget to pay the higher rate, AND if it is determined the voluntary demotion is advantageous to the county, the employee will be placed in the lower grade at a step which is closest to their current salary. If the employee's current salary exceeds the top step of the lower pay range the employee will be paid at the top step.

- d. An employee who is involuntarily demoted as a result of not successfully completing the probationary period related to a promotion, will be placed at the grade and step they held prior to the promotion. An employee involuntarily demoted as a result of disciplinary action will be placed at a grade and step consistent with the disciplinary decision as provided in Policy 1001.
- e. Reclassification to a class at a higher grade level or with a higher salary range is treated as a promotion for purposes of compensation. An employee in a position that is reclassified to a class at a lower grade level, or a lower salary range, through no fault of the employee, will be placed in the lower grade level at a step which is closest to their current salary. If the employee's current salary exceeds the top step of the lower pay range the employee will be Y-Rated. Reclassification to a class at the same grade level, or salary range, is treated as a transfer for purposes of compensation.
- f. Reallocation of an existing class:
 - 1. To a higher salary range is NOT a promotion. An employee in a class that is reallocated to a higher salary range shall be placed at a step closest to his/her current salary that does not provide a decrease.
 - 2. To a lower salary range shall be placed at the step closest to the employee's current salary that does not provide a decrease. If the employee's current salary exceeds the top salary of the lower pay range the employee will be Y-Rated. (refer to Y-Rate in section 2.7)

2.7 Y-Rate

The employer may pay an employee, who is reduced to a lower class as a result of reclassification, reallocation, or county directed reassignment not associated with layoff or discipline, at his/her current rate of pay which is above the top step of the range or between steps of the range. This rate shall be known as a "Y-Rate." At the discretion of the employer, assignment to such a rate of pay is available to employees who are fully qualified to perform the work of the lower paid class.

An employee who is at a Y-rate above the top step of the range for the new (lower) class shall continue to receive the Y-rate while employed in the new class until a change in the rate of pay for the employee's new class causes the top step of the new class to be equal to or greater than the employee's Y-rate.

An employee who is at a Y-rate which is between the steps of the range for the new (lower) class shall continue to receive the Y-rate until a change in the rate of pay for the employee causes the rate for the step in the range to which the employee is entitled to exceed his/her current rate of pay.

Employees who are Y-Rated will be eligible to receive approved cost of living adjustments for the class they hold.

2.8 Discussion of Wages

NRS 613.330 states it is unlawful to discriminate against an employee for inquiring about, discussing, or voluntarily disclosing information about wages. This does not apply to any employee who has access to or information about the wages of other employees as part of their essential job functions and discloses that information to a person who does not have access to that information unless the disclosure is ordered by the Labor Commissioner or court.

2.9 Step Adjustment

The pay step for employees will be adjusted upward one step effective December 4, 2023. The pay step for employees will be adjusted an additional one step effective July 1, 2024. These are one-time only step adjustments. Employee anniversary dates will not change based on these step adjustments.

Effective December 4, 2023, employees currently at step 10 will receive a pay adjustment commensurate with the one step adjustment. Employees reaching step 10 on their anniversary date will be entitled to receive a pay adjustment commensurate with the step adjustment. Eligibility for this subsequent pay adjustment must comply with Policy #507, Scheduled Salary Step Advancement.

Effective July 1, 2024, employees currently at step 10 will receive a pay adjustment commensurate with the additional one step adjustment. Employees reaching step 10 on their anniversary date will be eligible to receive a pay adjustment commensurate with the step adjustments. Eligibility for the subsequent pay adjustments must comply with Policy #507, Scheduled Salary Step Advancement.

RESPONSIBILITY FOR REVIEW: The HR Director will review this policy every 5 years or sooner as necessary.

Estimate cost of Step increases for all Represented and Non Represented Storey County Staff

| Cost for 6 months of FY24 - (Jan-June 2024) | | | | | | | |
|---|------------|-------------|--------|--------|-------|-------|---------|
| Wages | | | PERS | SS | Med | PACT | |
| Non Rep FT | Non Rep PT | Represented | 0.335 | 0.066 | 0.015 | 0.078 | Totals |
| | | | 0.500 | 0.066 | 0.015 | 0.078 | |
| Other Charts | 47,105 | 8,502 | 52,494 | 33,365 | 561 | 1,567 | - |
| SO UnionChart | | 4,765 | 51,783 | 25,892 | 315 | 820 | |
| | | | | | | | 227,168 |

NOTES:

- * This is an estimate only.
- * It is possible that approximately three quarters of the departments can handle overages within their own departmental budget.
- * It is possible that approximately one quarter of the departments will need transfers from other departments or contingency.



Board of Storey County Fire Commissioners Agenda Action Report

Meeting date: 12/19/2023 10:00 AM -
BOCC Meeting

Estimate of Time Required: 1 minute

Agenda Item Type: Consent Agenda

- **Title:** Discussion for possible action on following policy P504 Rates of Pay.
- **Recommended motion:** I (Fire Commissioner) move to approve the newly created Personnel Policy P504 Rates of pay.
- **Prepared by:** Jeremy Loncar

Department: **Contact Number:** 775-847-0954

- **Staff Summary:** The District has been working under the established personnel policies of Storey County and is now creating policies that remain consistent with the County, however, also address specific practices that are unique to the fire service and in line with the CBA with Storey County Firefighters Association Local 4227 Collective Bargaining Agreement. The presented policies will be delivered to the BOFC in multiple stages to allow for review and modification by the board if necessary. Personnel Policies and Administrative Policies shall be approved by the board. Standard Operating Policies and Procedures shall be approved by the Fire Chief.
- **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 DISTRICT
POLICIES AND PROCEDURES**
05/17/2212/19/23

NUMBER: P504
EFFECTIVE DATE:

AUTHORITY: BOFC
FIRE CHIEF: JL

SUBJECT: Rates of Pay

1. PURPOSE: To establish a policy on rates of pay.

2. POLICY:

2.1 Compensation Plan

Each regular position will be assigned to a class and pay grade in the compensation plan. Assignment to a pay grade will be based on the relative level and complexity of the duties, responsibilities, and authority of the job. The HR Director shall determine the salary ranges based on these considerations:

- a. Rates paid by the district for comparable work;
- b. Internal relationships of other job classes in the same or similar occupation;
- c. Rates paid by other fire service employers for comparable work;
- d. Other financial commitments of the district; and
- e. Funds available to the district for salaries.

The Fire Chief and HR Director, subject to approval of the Fire Board and to the terms of any applicable collective bargaining agreement, may adjust the minimum and maximum for each salary range periodically as changes in any of the factors listed above occur, or to recruit and retain qualified employees for each job. Non represented positions will be evaluated as needed or requested by the fire chief to ensure compensation remains fair and consistent with surrounding fire districts within the region.

2.2 Hiring Rate of Pay

The normal hiring rate is the first step of the pay range for the position's classification. The Fire Chief and HR Director may authorize advanced step appointments in accordance with Section 2.3.

2.3 Advanced Step Hire

Fairness and equity in the administration of the compensation plan will be maintained when making advanced step hires. The Fire Chief and HR Director may authorize advanced step appointments when all of the following circumstances exist:

- a. The applicant's qualifications indicate that s/he will perform at a level commensurate with the requested step;
- b. Other applicants with similar qualifications not requiring an advanced level salary are unavailable;
- c. Funds are available in the district's budget to pay the higher rate; and

- d. Advanced hire rate will not exceed the step commensurate with current employees of comparable education, experience, and skill levels.

2.4 Flat Rate Salaries

Certain job classes may be assigned to flat rates of pay in the compensation plan. Employees in classes assigned to a flat rate of pay are not eligible for step increases.

2.5 Casual (Intermittent Part-Time) Worker Rate of Pay

The employer will pay casual workers as appropriate for the type of work performed. The HR Director may adjust the rate of pay consistent with the procedures for merit rate of pay increases as provided in Policy 507.

2.6 Salary on Promotion, Transfer, Demotion, Reclassification, and Reallocation

- a. Except as may otherwise be provided by a collective bargaining agreement, a regular employee who is promoted to a new classification will move to that step in the range for the new class which provides no less than 5 percent pay increase from the employee's current ~~regular~~ base rate of pay, not to exceed the top step in the range for the new class. A promoted employee's salary shall not be less than the starting pay of the salary range for the new position. A promoted employee's adjusted pay shall be effective on the date so indicated in the offer letter and accepted by the employee.
- b. An employee who voluntarily transfers to a position at the same grade level will retain their current grade and step. An employee who voluntarily transfers from a position on a different salary schedule, to a position with the same (or comparable) maximum base rate of pay, will be placed at a grade and step closest to his/her current salary that does not provide a decrease. An employee who is reassigned by the Fire Chief or HR Director to a position classified at a lower grade level, through no fault of their own and the reassignment is for the good of the district, shall be placed in the lower grade level at a step which is closest to their current salary. If the employee's current salary exceeds the top step of the lower pay range the employee may be Y-Rated.
- c. An employee who voluntarily demotes or voluntarily accepts employment to a position at a lower grade level, or with a lower maximum base rate of pay, will be placed at their current step in the lower grade.
- d. An employee who is involuntarily demoted as a result of not successfully completing the probationary period related to a promotion, will be placed at the grade and step they held prior to the promotion. An employee involuntarily demoted as a result of disciplinary action will be placed at a grade and step consistent with the disciplinary decision as provided in Policy P1001. Reclassification to a class at a higher grade level or with a higher salary range is treated as a promotion for purposes of compensation. The Fire Chief and HR Director may authorize a compensation adjustment exceeding 5% if the requirements of 2.3 (a, c and d) of this policy are met. An employee in a position that is reclassified to a class at a lower grade level, or a lower salary range, through no fault of the employee, will be placed in the lower grade level at a step which is closest to their current salary. If the employee's current salary exceeds the top step of the lower pay range the employee will be Y-Rated. Reclassification to a class at the same grade level, or salary range, is treated as a transfer for purposes of compensation.
- e. Reallocation of an existing class:

1. To a higher salary range is treated as a promotion. The Fire Chief and HR Director may authorize a compensation adjustment exceeding 5% if the requirements of 2.3 (a, c and d) of this policy are met.
2. To a lower salary range shall be placed at the step closest to the employee's current salary that does not provide a decrease. If the employee's salary exceeds the top salary of the lower pay range refer to Y-Rate in section 2.7.

2.7 Y-Rate

The employer may pay an employee, who is reduced to a lower class as a result of reclassification, reallocation, or District directed reassignment not associated with layoff or discipline, at his/her current rate of pay which is above the top step of the range or between steps of the range. This rate shall be known as a "Y-Rate." At the discretion of the employer, assignment to such a rate of pay is available to employees who are fully qualified to perform the work of the lower paid class.

An employee who is at a Y-rate above the top step of the range for the new (lower) class shall continue to receive the Y-rate while employed in the new class until a change in the rate of pay for the employee's new class causes the top step of the new class to be equal to or greater than the employee's Y-rate.

An employee who is at a Y-rate which is between the steps of the range for the new (lower) class shall continue to receive the Y-rate until a change in the rate of pay for the employee causes the rate for the step in the range to which the employee is entitled to exceed his/her current rate of pay.

Employees who are Y-Rated will be eligible to receive approved cost of living adjustments for the class they hold.

2.8 Discussion of Wages

NRS 613.330 states it is unlawful to discriminate against an employee for inquiring about, discussing, or voluntarily disclosing information about wages. This does not apply to any employee who has access to or information about the wages of other employees as part of their essential job functions and discloses that information to a person who does not have access to that information unless the disclosure is ordered by the Labor Commissioner or court.

RESPONSIBILITY FOR REVIEW: The Fire Chief and Human Resources Director will review this policy every 5 years or sooner as necessary.



Board of Storey County Fire Commissioners Agenda Action Report

**Meeting date: 12/19/2023 10:00 AM -
BOCC Meeting**

Estimate of Time Required: 10 Minutes

Agenda Item Type: Discussion/Possible Action

- **Title:** Consideration and possible approval to enter into a modified Agreement for fuels reduction with NV Energy.
- **Recommended motion:** I (Fire Commissioner) move to approve the Fire Chief to enter into a modified Agreement for fuels reduction with NV Energy.
- **Prepared by:** Jeremy Loncar

Department:

Contact Number: 775-847-0954

- **Staff Summary:** This modified agreement with NV Energy standardizes the contracts held with all fire agencies within the state that participate in this program. Of the changes in this contract from the previous contract, are purchasing of equipment, billing rates of District owned equipment, and preloaded employee costs. The intent and execution of fuel reduction projects remain the same from the previous contract. Through the duration of the 3 years listed within this agreement, the estimated fuels mitigation costs will be approximately \$6,266,178.
- **Supporting Materials:** See attached
- **Fiscal Impact:** Comptroller
- **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 |

MASTER PROFESSIONAL SERVICES CONTRACT
BETWEEN
NEVADA POWER COMPANY D/B/A NV ENERGY AND SIERRA PACIFIC POWER
COMPANY D/B/A NV ENERGY
AND
STOREY COUNTY FIRE PROTECTION DISTRICT
FOR
Hazardous Fuels Mitigation/Removal and Fire Stand-By and Disaster Response Services

Nevada Power Company d/b/a NV ENERGY and Sierra Pacific Power Company d/b/a NV ENERGY, both Nevada corporations, (collectively “Company”), having offices located at 6226 W. Sahara Avenue, Las Vegas, Nevada 89146, and Storey County Fire Protection District, a Nevada Fire Protection District, (“Contractor”), having its principal place of business at 145 N “C” Street Virginia City, Nevada 89440 enter into this Master Professional Services Contract (this “Contract”) as of January 1, 2024 (“Effective Date”). Company and Contractor individually may be referred to as a “Party” and collectively as “Parties.”

BACKGROUND: Company desires to engage Contractor to perform or provide Hazardous Fuels Mitigation/Removal and Fire Stand-By and Disaster Response Services for its Natural Disaster Protection Department as more particularly described in the Contract. Contractor desires to perform the services for Company and represents to Company that Contractor and its Personnel have the experience, qualifications, and capabilities necessary to complete performance. The Contract was awarded by the Company’s Procurement Department and will be administered by its Natural Disaster Protection Department.

The Contract consists of ARTICLE 1 through ARTICLE 48 and all incorporated exhibits and attachments. Signing by the Parties’ authorized agents below constitutes a legal obligation to perform the Contract under the terms and conditions stated herein.

IN WITNESS WHEREOF, the Parties have caused this Contract to be executed as of the Effective Date.

NPC or SPPC or NV ENERGY
“Company”

STOREY COUNTY FIRE DISTRICT
“Contractor”

By (Signature)

By (Signature)

DOUGLAS A. CANNON
PRESIDENT & CEO

JEREMY LONCAR
FIRE CHIEF

Date

Date

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List of Exhibits

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| Exhibit E | Form of Purchase Order and Change Order |
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| Exhibit G | Job Descriptions |
| Exhibit H | Supplier Code of Conduct |
| Exhibit I | Equipment Purchased Using Advanced Funds |

ARTICLE 1. DEFINITIONS

The following terms, in their singular and plural forms, shall have the following meanings when used in this Contract.

- 1.1 **Acceptance** means that Contractor is complete with all Work including punch list items, Deliverables, and Company has inspected and confirmed the Work is completed as required in EXHIBIT A, SCOPE OF WORK AND SPECIFICATIONS.
- 1.2 **Actual Hours** means hours the Company-Owned Equipment, Personnel and/or Equipment (i.e. engine running, pump running, tracks turning, etc.) are enroute, preparing for, and/or actively engaging in Project-related Work.
- 1.3 **BES (Bulk Electric System) Cyber System Information (BCSI)** shall mean information concerning critical infrastructure protection covered assets (“CIPS Covered Assets”) that: (i) relates to the production, generation or transmission of energy; (ii) could be useful to a person planning an attack on critical infrastructure; and (iii) provides strategic information beyond the geographic location of the critical asset, and which is identified as BCSI by Company.
- 1.4 **Business Day** means every Day other than Saturday, Sunday or a legal holiday recognized by the State of Nevada.
- 1.5 **Change in Laws** shall mean (a) any change in the judicial or administrative interpretation of, or adoption of any Laws (excluding any Laws relating to taxes and excluding any Laws relating to the organization, existence, good standing, qualification, or licensing of Contractor or its Subcontractors in any jurisdiction) which is inconsistent or at variance with any Laws in effect on the Effective Date or (b) the imposition of any condition or requirement (except for any conditions or requirements which result from the acts or omissions of Contractor or any Subcontractor) not required as of the Effective Date affecting the issuance, renewal or extension of any Government approval (excluding any Government approval relating to the organization, existence, good standing, qualification, or licensing of Contractor or its Subcontractors in any jurisdiction).
- 1.6 **Company** means, collectively, Nevada Power Company and Sierra Pacific Power Company, each d/b/a NV Energy and each being a wholly-owned subsidiary of NV Energy, Inc., a Nevada corporation. Nevada Power Company and Sierra Pacific Power Company provide NV provides retail electric service to the public in Nevada.
- 1.7 **Company Facilities** shall mean any facilities owned, operated or otherwise controlled by Company which require Company authorization to obtain access.
- 1.8 **Company-Owned Equipment** means Company-owned equipment that Company makes available to Contractor for use at a rate Specified in EXHIBIT B, PRICING SCHEDULE.
- 1.9 **Company’s Project Manager** means Company’s designated representative who has the authority to act as the liaison between Company and Contractor.

- 1.10 **Confidential Information** shall mean: (i) proprietary information of Company; (ii) information marked or designated by Company as confidential, sensitive, or internal; (iii) BCSI of Company; (iv) information, whether or not in written form and whether or not designated as confidential, which is known to Contractor as being treated by Company as confidential; (v) information provided to Company that Company is obligated to keep confidential (including but not limited to information that identifies an individual or customer of Company, such as customer account numbers, customer addresses, customer energy usage information, credit or bank account numbers, social security numbers, passport or driver's license numbers, whether or not such information is publicly available); and (vi) information developed by Contractor in connection with the performance of this Contract.
- 1.11 **Contract Price** means the total amount paid to the Contractor to perform the Work at the Total Burden Cost to the Contractor, pursuant to the terms and conditions set forth in this Contract and authorized by a Purchase Order.
- 1.12 **Cyber Assets** shall mean programmable electronic devices, including the hardware, software, and data in those devices.
- 1.13 **Data** shall mean any information, formulae, algorithms, or other content that the Company or the Company's employees, agents and end users upload, create or modify using any software provided pursuant to the Contract. Data also includes user identification information and metadata which may contain Data or from which the Company's Data may be ascertainable.
- 1.14 **Day** means a calendar day, including Saturdays, Sundays, and holidays.
- 1.15 **Deliverable** means the services and work product to be delivered by Contractor to the Company at the end of a Project.
- 1.16 **Documentation** means all vegetation treatment documents, as-built drawings, drawings, isometrics, specifications (including the Specifications), studies, system descriptions, lists, diagrams, procedures, instructions, reports, test results, calculations, manuals, Project schedules required by or referenced in EXHIBIT A, SCOPE OF WORK AND SPECIFICATIONS or elsewhere in this Contract, including all electronic originated and stored information and other data and information originated by Contractor or any Subcontractor specifically for the Work.
- 1.17 **Equipment** shall mean all products, equipment, materials, goods, parts, associated hardware, documentation, spare parts, data packages and software to be provided to Company, by Contractor, in conjunction with the Work.
- 1.18 **Final Payment** shall mean the amount Company is required to pay Contractor in accordance with the Total Burden Cost of EXHIBIT B, PRICING SCHEDULE and the executed Purchase Order. The Final Payment may differ from original Purchase Order amount due to executed Actual Hours worked and the Total Burden Cost, if applicable.

- 1.19 **Force Majeure Event** means any act or event that (a) the Party relying on the act or event can reasonably demonstrate is the cause of a delay in or prevents its performing an obligation under this Contract, (b) is beyond the control of the Party relying upon the act or event, and (c) is reasonably unforeseeable, (d) including any destruction of or damage to material items of equipment, or any interruption, suspension or interference with Contractor's, a Subcontractor's or Company's performance under this Contract, which is caused by landslides, lightning, earthquakes, hurricanes, tornadoes, explosions, floods, epidemics, acts of a public enemy, acts or threats of terrorism, wars, blockades, riots, rebellions, sabotage, insurrections, civil disturbances, or Change in Laws.

Notwithstanding the foregoing, Force Majeure Event will not include (i) any act or event resulting from the fault or negligence of such Party or its Subcontractors or their personnel, (ii) the failure of any person to take all reasonable precautions against reasonably foreseeable conditions on or at the Site (defined below) or to mitigate the consequences of an event after its occurrence, (iii) shortages, cost increases, delays, breakage, improper handling, failures or unavailability of equipment or materials, except to the extent directly resulting from any cause described in (d) above, (iv) shortages, unavailability or cost increases of labor or manpower, (v) financial problems of the Party (including Subcontractors) claiming the Force Majeure or acts, events or conditions to the extent arising therefrom, (vi) changes in market conditions, including price fluctuations with respect to labor, materials, equipment or services, (vii) failure to apply for permits in a timely fashion, or (viii) any weather-related conditions at the Site except those listed in (d) above.

- 1.20 **Government** means any federal, state, tribal, city, local, or municipal government or agency.

- 1.21 **Hazardous Material** means any product, substance, chemical, material or waste, the presence, nature, quantity or intensity of existence, use, manufacture, disposal, transportation, spill release, or effect, by itself or in combination with other material present on the Site, is:

- (a) potentially injurious to the public health, safety or welfare, the environment, or the Site;
- (b) now or in the future regulated, monitored or listed as hazardous by any relevant governmental authority; or
- (c) a basis for potential liability to any governmental agency or third party under any applicable Laws.

Hazardous Material includes but is not limited to asbestos, hydrocarbons, poly chlorinated biphenyls (pcb), petroleum, gasoline and crude oil and any product or byproduct of any of the foregoing.

- 1.22 **Immediate/immediately** means as soon as reasonably and physically practicable.

- 1.23 **Intellectual Property Rights** means with respect to the rights of any person or entity in and to the commercially valuable and proprietary property, whether in tangible or intangible form:

- (a) trade secrets, copyrights, trademarks, service marks, logos, taglines, trade names, corporate names, trade dress rights, domain names, social media identification, handles and tags, patents and patent rights, designs and design rights, and utility models;
- (b) rights relating to innovations, inventions (whether patentable or not), invention disclosures and registrations, know-how, trade secrets, and confidential, technical, and non-technical information;
- (c) moral rights, neighboring rights, related rights, mask work rights, data collections, database protection rights, author's rights, and rights of publicity;
- (d) other industrial, proprietary and intellectual-property-related rights anywhere in the world and however designated, whether arising by operation of law, contract, license or otherwise, that exist as of the effective date of this Contract or later come into existence;

- (e) all registrations of, and applications to register any of, the foregoing anywhere in the world;
 - (f) all renewals, extensions, continuations, reissuances, reexaminations, translations and derivatives of the foregoing, regardless of whether the rights have been registered with the appropriate authorities in accordance with Laws; and
 - (g) all goodwill associated with any of the foregoing.
- 1.24 **Laws** means all federal, tribal, state, and local codes, ordinances, rules, statutes, enactments, regulations, orders, binding directives, judgments, decrees, rulings, determinations, Permits, certificates, authorizations, and treaties of any governmental authority applicable to this Contract, the Work, the Site or a Party, as any of the foregoing may be amended or superseded from time to time.
- 1.25 **Permits** means all permits, licenses, authorizations, consents, decrees, waivers, privileges and approvals from and filings with any Government required for or material to the development, financing, ownership, construction, operation or maintenance of the Work in accordance with this Contract, including work permits, environmental permits, licenses and construction permits.
- 1.26 **Personnel** shall mean employee(s) of Contractor or any of its agents, Subcontractors, or independent contractors who Contractor may direct, as a part of the employee's job duties, to perform Work under this Contract.
- 1.27 **Project** means an individual request from Company to Contractor outlining the obligations, duties, and expected deliverables of Contractor for a specific assignment.
- 1.28 **Project Rates** means rates established for Personnel, Equipment and vehicle usage on a Project (Specified in EXHIBIT B, PRICING SCHEDULE).
- 1.29 **Purchase Order or PO** shall mean the document which is used to engage Contractor to perform Work pursuant to the terms and conditions set forth in this Contract.
- 1.30 **Schedule** shall mean the schedule of key dates and Milestones for completion of the Work as set forth in the by the Company's Project Manager or EXHIBIT A, SCOPE OF WORK AND SPECIFICATIONS.
- 1.31 **Scope of Work or Specification** shall mean the requirements regarding the Work, as described in the Scope of Work, Project request, or the exhibits to this contract, including any additional requirements that, while not specifically described in the permits, are implied or reasonably required to complete the Work as so described.
- 1.32 **Security Breach** shall mean any act or omission that compromises the confidentiality, integrity, or availability of Company's Confidential Information, Data, systems, facilities or Company's physical, technical, administrative or organizational safeguards and controls relating to the protection of Company's Confidential Information, Data, systems, and facilities.

- 1.33 **Security Incident** shall mean any circumstance when (i) Contractor knows or reasonably believes that the confidentiality, integrity, or availability of any Company Data has been adversely impacted, including but not limited to, incidents where Company Data has been damaged, lost, corrupted, destroyed, or accessed, acquired, modified, used, or obtained by any unauthorized person, by any person in an unauthorized manner, or for an unauthorized purpose; (ii) Contractor knows or reasonably believes that an act or omission has adversely impacted the cybersecurity of the products or services provided to Company by Contractor or the physical, technical, administrative, or organizational safeguards protecting Contractor's systems or Company's systems holding Company Data; or (iii) Contractor receives any complaint, notice, or communication which relates directly or indirectly to (A) Contractor's handling of Company Data or Contractor's compliance with the data safeguards in this Contract or applicable law in connection with Company Data or (B) the cybersecurity of the products or services provided to Company by Contractor.
- 1.34 **Sensitive Personnel** means all Personnel with authorized unescorted physical access or authorized cyber access to Company's CIPS Covered Assets.
- 1.35 **Services** means the services to be provided or performed by Contractor under the Contract
- 1.36 **Site** is the location identified in EXHIBIT A, SCOPE OF WORK AND SPECIFICATIONS or by the Company's Project Manager at which Contractor must perform the Work, and includes the land and all vegetation, plants, trees, structures, buildings, and building components on the land.
- 1.37 **Software** means the software or firmware applications consisting of programs and data written in source code or object code format that may be provided to Company as a standalone component of the Work or which may be embedded in hardware or other equipment provided to Company as part of the Work.
- 1.38 **Subcontractor** means any entity or person (including subcontractors at any tier, laborers, and materials suppliers) having an agreement with Contractor or any other Subcontractor to perform a portion of Contractor's obligations under this Contract. Notwithstanding the foregoing, the term "Subcontractor" does not include any employee organization or labor organization having an agreement with Contractor for the terms and conditions of Personnels' employment.
- 1.39 **Substantial Completion Date** shall mean the date when the Work or designated portion thereof is sufficiently complete in accordance with the Contract.
- 1.40 **Term** means the period commencing upon the execution of this Contract by Company and continuing thereafter until 3 years, unless earlier terminated as provided herein.
- 1.41 **Total Burden Cost** means Contractor's cumulative expenditures to perform Work under this Contract, itemized by Actual Hours and Project Rates.
- 1.42 **Unescorted Personnel** shall mean all Personnel with authorized unescorted physical access to Company's Facilities.
- 1.43 **Work** means all Services and Materials provided by Contractor as described in EXHIBIT A, SCOPE OF WORK AND SPECIFICATIONS.

ARTICLE 2. INDEPENDENT CONTRACT AWARD

2.1 Contractor represents, warrants and covenants that:

- (a) Contractor determined this Contract Price is the Total Burden Cost to the agency independently without, for the purpose of restricting competition, any consultation, communication, or agreement with any other offeror or competitor relating to the: (i) prices; (ii) intention to submit an offer; or (iii) methods or factors used to calculate the prices offered;
- (b) Contractor has made no attempt to induce any other person or entity to submit or not to submit an offer for the purpose of restricting competition; and
- (c) Contractor has made no attempt to influence this Contract award or to influence the administration of this Contract through offering a gratuity to a Company employee, contractor, or agent or any Company affiliate or subsidiary. “Gratuity” means a gift of any item, money, or entertainment intended to influence improperly this Contract award or to obtain favorable treatment under this Contract.

2.2 Contractor’s Subcontractors, Suppliers and Agents. Contractor will ensure that each of its Subcontractors, suppliers and agents provide, before beginning any portion of the Work, in writing to Contractor representations, warranties and covenants in the form of those in subsection 2.1 and none of them engage in any of the actions described in subsection 2.1(b) or (c). Any inaccuracy in any of the representations and warranties in this subsection 2.1 or in any similar representation or warranty in any contract between by Contractor and any Subcontractor, supplier or agent, and any breach of the covenants in subsection 2.1 will be a material breach of this Contract entitling Company to terminate this Contract for cause.

2.3 Defend Trade Secrets Act of 2016. The Federal Defend Trade Secrets Act of 2016 provides immunity from civil or criminal liability for any employee or contractor who discloses a trade secret “in confidence to a Federal, State, or local government official, either directly or indirectly, or to an attorney” where the disclosure by the employee or contractor is “solely for the purpose of reporting or investigating a suspected violation of law” or “is made in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal.” 18 U.S.C. § 1833(b). Nothing in this Contract is intended to conflict with 18 U.S.C. § 1833(b) or create liability for disclosures of trade secrets that are expressly allowed by 18 U.S.C. § 1833(b).

Nothing in this Contract prohibits an individual from reporting an event that he or she reasonably and in good faith believes is a violation of law to the relevant law-enforcement agency (such as the Securities and Exchange Commission, Equal Employment Opportunity Commission, or Department of Labor), or from cooperating in an investigation conducted by such a government agency. Contractor and its personnel are hereby provided notice that under the 2016 Defend Trade Secrets Act (DTSA): (1) no individual will be held criminally or civilly liable under Federal or State trade secret law for the disclosure of a trade secret (as defined under the DTSA) that: (a) is made in confidence to a Federal, State, or local government official, either directly or indirectly, or to an attorney; and made solely for the purpose of reporting or investigating a suspected violation of law; or, (b) is made in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal so that it is not made public; and, (2) an individual who pursues a lawsuit for retaliation for reporting a suspected violation of the law may disclose the trade secret to the attorney of the individual and use the trade secret information in the court proceeding, if the individual files any document containing the trade secret under seal, and does not disclose the trade secret, except as permitted by court order.

ARTICLE 3. DESCRIPTION OF WORK

Company will provide Contractor with a quarterly projected Project goals and/or priorities document, and Contractor shall perform the Work in accordance with the corresponding scope of work provided per Project or assigned by the project manager. Contractor shall work with the Company's project manager for the means, methods, techniques, sequences and procedures of performing the Work.

ARTICLE 4. PURCHASE ORDERS

The authorized representative of Company will submit to Contractor a Purchase Order substantially in the form attached hereto as EXHIBIT E, FORM OF PURCHASE ORDER. Where available, the Purchase Order will identify and describe: (i) the Scope of Work or Specifications for the Work to be accomplished; (ii) the location of the Work Site; (iii) the Project schedule, schedule milestones, and guaranteed dates for the Work; (iv) any fixed pricing, unit prices, time and material rates or other pricing that modifies EXHIBIT B, PRICING SCHEDULE; (v) whether the performance of such Work will require use of Unescorted Personnel or Sensitive Personnel; (vi) the designated Project representatives for each Party; (vii) Project-specific invoicing instructions; and (viii) any other Project-specific terms and conditions applicable to the Work. The terms and conditions of this Contract shall apply to each Purchase Order, as supplemented by the Project-specific elements of the Work identified in the Purchase Order. This Contract and the applicable Purchase Order shall, together, constitute the entire agreement between the Parties with respect to any specific Work assignment under this Contract, to the exclusion of any contrary or additional terms contained in any proposal, acknowledgement, confirmation statement, invoice or other document. A Purchase Order may also be issued in the form of a Purchase Order issued through the Company's procurement system provided that such Purchase Order specifically references the terms and conditions of this Contract, and further provided that such Purchase Order is acknowledged and accepted by Contractor (it being acknowledged that the Contractor's commencement of Work in accordance with such Purchase Order shall constitute acknowledgement and acceptance thereof).

In the event Company enlists Contractor to perform unplanned Work, Company will provide Contractor with a verbal notice to be followed as soon as practicable thereafter by a Purchase Order.

ARTICLE 5. PERIOD OF PERFORMANCE

The Contract shall be effective for Work performed pursuant to a Purchase Order that is authorized during the Term of the Contract, whether or not such Work is completed prior to the expiration of such Term. The expiration of the Term shall not impact the Parties' respective rights or obligations with respect to any Work authorized prior to expiration. Moreover, neither the expiration of the Term nor any earlier termination of this Contract shall impact any warranties, indemnities, insurance requirements, confidentiality obligations, termination obligations, or other obligations which by their own terms are intended to survive the completion of the Work, all of which shall continue in full force and effect after the expiration or termination of this Contract.

ARTICLE 6. CONSIDERATION AND PAYMENT

As full consideration for the satisfactory performance of Contractor's obligations under this Contract, Company will pay Contractor in accordance with Total Burden Costs of EXHIBIT B, PRICING SCHEDULE.

- 6.1 Payment. Contractor will invoice Company as provided in the “Invoicing” subsection below. Company will pay Contractor for Work accepted and completed, but Company has the right to withhold payment on any disputed amount as provided herein. Company will pay an undisputed invoice within thirty (30) days of receipt of invoice. Company will pay a disputed amount, if owed, within thirty (30) Days after resolving the dispute.
- 6.2 If Contractor or any subcontractor or supplier asserts or files a lien or claim against the Work or Company or any of its property, Company may set off the amount of that lien or claim against any amount Company or any of its affiliates owes Contractor.
- 6.3 If Company withholds any amount under this ARTICLE 6, CONSIDERATION AND PAYMENT, Company may still pursue any other right or remedy it may have. All of Company’s rights and remedies under this Contract, any other PO or contract and laws are cumulative.
- 6.4 Charges for vehicles or Equipment will be invoiced for Actual Hours at the Project Rate. Charges for funds relating to Personnel costs will be invoiced for Actual Hours at the Project Rate. Any costs outside of the Project Rates, and not at the request of Company (e.g., backfill for Contractor personnel committed to off-district assignments) will be the responsibility of Contractor and will not be billed to Company unless specifically requested or authorized by Company.
- 6.5 Vehicles and/or Equipment actively used on Company Projects within Contractor’s jurisdiction will be billed at Actual Hours at the Project Rates as the vehicle remains available to Contractor for other work/emergency response with Contractor’s jurisdiction.
- 6.6 Vehicles and/or Equipment used outside of Contractor’s jurisdiction, solely at Company’s request, will be billed the Project Rates for the duration of the Work if Contractor loses access to the resource for other work/emergency response.
- 6.7 Any Company-Owned Equipment and vehicles and/or personnel will not be reimbursed for Contractor upstaffing, extended staffing and self-dispatch such resources and/or personnel unless and until Contractor receives prior written approval from Company for Contractor upstaffing, extended staffing and self-dispatch such resources and/or personnel.
- 6.8 Contractor shall not invoice Company for Actual Hours if Contractor is not enroute, preparing for, and/or actively engaged in Project-related Work.
- 6.9 Invoicing.
- (a) Form. Contractor must submit to Company an original, typed invoice in portable document format (“PDF”). Handwritten invoices are not acceptable.
 - (b) Contractor will invoice Nevada Power Company and Sierra Pacific Power Company on one invoice (if applicable).
 - (c) Required Information. Each invoice Contractor submits for payment must contain, at a minimum, the following information:
 - (1) A valid Company purchase order (“PO”) number, including the leading zeros;
 - (2) The PO Revision Number or Release Number, if applicable;
 - (3) On invoices for materials, a reference to the PO line number and schedule number for each invoice line;
 - (4) The full name of Company’s personnel who requested the expenditure (to the extent available);
 - (5) Contractor’s legal entity name and mailing address and the full name, title, and telephone number of its contact person;
 - (6) Contractor’s remittance address if that address is different from its mailing address;
 - (7) A unique invoice number;
 - (8) Invoice date, its due date;
 - If the invoice is for material, the invoice date cannot be prior to the expected arrival date of the material;

- If the invoice is for services, the invoice date cannot be more than three (3) days prior to the expected arrival of the invoice to the Accounts Payable department;
- (9) Separate invoice lines per Project charge code per Tier and zone, or per public safety outage management (“PSOM”) of special Project code (PSOM202201, RWT3Z1PGSP, etc.) for material and labor with appropriate tax applied to material portion only;
 - (10) A separate invoice line for freight, if freight charges will exceed \$250 under this Contract, along with supporting documentation showing the freight charges;
 - (11) Tax shown as a separate line item, as applicable;
 - (12) A separate invoice line for miscellaneous charges per Project charge;
 - (13) Total invoice amount and any supporting documentation; weekly reports, 25th report and work performed entered into the Company’s Fieldmaps, 214s, personnel hours per Project, travel documents and receipts, equipment hours billed, and payoff of equipment purchased, Company’s prior written approval for any rented equipment with receipts;
 - (14) Shipping date, ship to address, and shipping method;
 - (15) Signed lien waivers and releases from Contractor and all of its Subcontractors and suppliers in form and substance satisfactory Company (“Lien Waivers”) in the form under EXHIBIT F, LIEN RELEASE; and
 - (16) A separate invoice, with all the supporting documentation, shall be provided quarterly when the Project includes grant funding and Contractor requests the Company to provide matching funds. Contractor shall provide all relevant grant documents that are provided to the grantor for reimbursement.
- (d) Invoice Deadline. Invoices are due on the twenty-fifth (25th) Day of each month. If Contractor cannot provide an invoice by the 25th Day of each month, Contractor shall supply Company with a monthly work performance estimate expense cost report by the 25th Day of each month, and Contractor shall submit to Company an invoice no later than the tenth (10th) day of the following month. Notwithstanding the foregoing, under no circumstances shall Contractor invoice for grant-related Work no more than one hundred twenty (120) days after such Work was performed. Invoices shall be within 10% of the 25th monthly work performance report, unless additional expenses are pre-approved by Company. Invoices in conjunction with grant funds may be billed quarterly to maintain consistency with standard grant billing procedures. Final and correct invoices are due to Company within sixty (60) days after Contract expiration or Termination (“Invoice Deadline”). Company shall not be liable for invoices received after the Invoice Deadline.
- (e) Contractor shall send invoice(s) to either:

Via email: APinvoice@NVEnergy.com; danyale.howard@nvenergy.com; and Gary.davis@nvenergy.com

The email must contain only one (1) PDF file, with the invoice as first document and any backup as additional pages. There will be only one (1) attachment per email.

Via mail: NV Energy
Accounts Payable Processing Center
P.O. Box 10100
Reno, NV 89520-0024

Company may provide written notice (email is sufficient) if invoice notices change.

- (f) Disputes. Company shall (i) notify the Contractor of a disputed invoice before payment is owed, specifying in such notice the amount in dispute and the reason for the dispute; and (ii) Contractor shall credit Company the entire invoice that contains the disputed charges. The Contractor shall reinvoice Company with the undisputed charges, while the Parties work in good faith to resolve the remaining disputed charges. Upon resolution of the disputed items, Contractor shall invoice Company the amounts determined to be payable by resolution and Company shall pay the new invoice within thirty (30) Days of receipt of the valid, new invoice. Contractor shall not fail any obligation hereunder by reason of Company's good faith withholding of any fees in accordance with this ARTICLE 6, CONSIDERATION AND PAYMENT.

ARTICLE 7. TAXES

Contractor is responsible for paying all sales, excise and other taxes relating to the Work for this Contract, including Nevada state sales tax, but excluding the income tax Company must pay on its net income.

ARTICLE 8. TRAVEL

If required for the Work, Contractor shall request pre-approval from Company for travel and related expenses, which will be reimbursed at the United States General Services Administration State of Nevada per diem rates ("Per Diem"). Exceptions to Per Diem rates will require pre-approval from Company prior to incurring.

ARTICLE 9. RECORDS AND AUDIT

- 9.1 Contractor's Obligation to Retain Records. Contractor shall maintain in good order at the Contractor's principal place of business and available to Company for inspection at all times at least one record copy of all Documentation, including all engineering documents, design documents, specifications, product data, samples and modifications, all marked currently to record changes made during construction. Before, and as a condition to, Final Completion, Contractor shall deliver to Company all of the preceding items which are applicable to the completed portion of the Work and a set of reproducible as-built drawings (in hard copy and electronic formats reasonably requested by Company) showing all changes made to the design documents during Project treatments.
- 9.2 Retention Period. Contractor must keep all books, records and supporting data relating to this Contract and the Work in conformity with generally accepted accounting principles until six (6) years after the later of (i) the termination of this Contract, or (ii) the date Company makes the Final Payment.

- 9.3 Company's Right to Contractor's Records. Company may audit Contractor's books, records, and supporting data relevant to this Contract from time to time during normal business hours during the record retention period specified in this ARTICLE 9, RECORDS AND AUDIT. Company's right to audit Contractor's books, records, and supporting data relevant to this Contract shall expire four (4) years after this Contract expires.
- 9.4 Payments Resulting from Audit Finding. If Company determines through an audit, solely prompted and initiated by Company, that it has made an overpayment or underpayment to Contractor, then Company will give Contractor written notice together with that portion of the audit that supports Company's determination. If Contractor does not dispute the determination, then Contractor must refund the amount due to Company, or Company must pay the amount due to Contractor, within thirty (30) Days after the date of Company's written notice. If the audit reveals Company made an overpayment in excess of ten percent (10%) of this Contract Price, then Contractor will promptly reimburse Company for all costs and expenses Company incurred in connection with the audit.

ARTICLE 10. AUTHORIZED REPRESENTATIVES AND NOTICE

- 10.1 Authorized Representative. Prior to commencement of the Work, each Party shall designate a representative authorized to act on its behalf, shall advise the other Party in writing of the name, address, and telephone number of such designated representative, and shall inform the other Party of any subsequent change in such designation. All communications relating to the day-to-day activities under this Contract shall be exchanged between such designated representatives through any agreed form of communication. The Company's fire mitigation officer or Project Manager is Company's authorized representative for technical issues. No commitment that purports to modify this Contract in any way is enforceable unless it is recorded in an updated contract that Company's Authorized Representative signs and an updated Purchase Order as applicable.
- 10.2 Notice. Any formal Notice required to be delivered in writing under the terms of this Contract shall be delivered to the representative of the other Party as designated below. All formal written Notices shall be: (i) hand delivered; (ii) deposited in the mail, properly stamped with the required postage; (iii) sent via registered or certified mail; (iv) sent via email and identified as "Formal Notice"; or (v) sent via recognized overnight courier service. The Parties' addresses for purposes of Notice shall be as set forth below:

If to Company:

Attn: Danyale Howard
Mail Stop S4B15
6100 Neil Road
Reno, NV 89511
danyale.howard@nvenergy.com

If to Contractor:

Attn: Chris Barton
P.O. Box 603
145 N "C" Street
Virginia City, NV 89440
CBarton@StoreyCounty.org

Either Party may change the name or address of the designated recipient of Notices by delivery of a Notice of such change as provided for in this ARTICLE 13, AUTHORIZED REPRESENTATIVES AND NOTICE.

- 10.3 Banking Information Changes: Requested changes to Contractor’s banking information must be independently verified with Contractor and may take 60 days or more to process. Company shall continue to use Contractor’s previous banking information during the verification period unless an exception is approved by Contractor. Company shall not be liable for late fees or interest on any late or missed payments due to Contractor’s requested changes that could not be reasonably verified by Company. Changes to Contractor information will be confirmed by Company with the following Contractor staff.

| | | |
|---------------------------|----------------------------|-----------------------------|
| Contractor Treasurer: | Contractor Senior Manager: | Contractor Senior Manager: |
| Name: Tiffany Pieretti | Name: Jeremy Loncar | Name: James Morgan |
| Title: Office Manager | Title: Fire Chief | Title: Assistant Fire Chief |
| Address: P.O. Box 603 | Address: P.O. Box 603 | Address: P.O. Box 603 |
| Virginia City, NV 89440 | Virginia City, NV 89440 | Virginia City, NV 89440 |
| Telephone: (775) 847-0954 | Telephone: (775) 847-0954 | Telephone: (775) 847-0954 |

Contractor website:

In the event that Contractor does not have additional staff, Company may seek other means necessary to verify the information with Contractor including, but not limited to, verifying Contractor’s banking information via in person meeting or conference call between Company, Contractor authorized bank.

ARTICLE 11. EXAMINATION OF WORK AND PROGRESS REPORTS

- 11.1 While performing Work for Company, Contractor shall submit Work performed in Company’s Fieldmaps weekly. Contractor will provide weekly progress reports on the weekly conference calls. 30-day progress and expense reports are due on the 25th of each month or an invoice supplemented with the weekly activity logs (NVE-214’s), a monthly list of all personal working under this contract on the 25th of each month or as requested by Company. Company, its agents or representatives may visit Contractor’s office or work site at any reasonable time to determine the status of ongoing Work required by this Contract. Failure to add weekly work performed into Fieldmaps or current arch GIS mapping platform may result in delays in payment and Company may require additional documentation.
- 11.2 In-Progress Inspections. Company may inspect and examine all in-progress Work at any reasonable time or times, as solely determined by Company. Company shall have the right to reject unsatisfactory Work. Neither examination of Work nor the lack of same nor acceptance of the Work by Company nor payment therefore shall relieve Contractor from any of its other obligations and pending Projects under this Contract.
- 11.3 Review of Deliverables. Review by Company of any Deliverables submitted by Contractor shall be solely for the benefit of Company and shall not relieve Contractor of its responsibility to comply with all requirements of the Contract and for the accuracy of the Deliverables. Contractor shall notify Company upon completion of a Deliverable, including documentation of Work performed uploaded into Company’s Fieldmaps. If Company has not issued an acceptance within one hundred twenty (120) days of Contractor’s performance, it shall be deemed accepted.

- 11.4 Acceptance of Deliverables. Upon acceptance of the Deliverables, Company may provide written (email is sufficient) acceptance, a “Project Close Out Form” or similar type of acceptance to the Contractor.

ARTICLE 12. CONTRACTOR’S CREDENTIAL REQUIREMENTS

- 12.1 Licensure. As its profession requires, Contractor represents and warrants that it has the proper credentials to perform the Work in the State of Nevada and is properly licensed, registered, trained or certified for the work being performed and/or for the operation of equipment, and that any subcontractor is properly licensed, registered, or certified for its part of the Work.
- 12.2 Contractor must obtain or currently hold a federal Employer Identification Number (EIN) for Company’s tax reporting requirements.

ARTICLE 13. WARRANTIES

Contractor represents and warrants that it has sufficient skill and experience to provide the Services hereunder. Except to the extent provided otherwise in the Contract, Contractor warrants that all Work shall:

- (a) be of a commercially acceptable grade if no quality is specified;
- (b) free from any defect in workmanship and conforms with applicable specifications set forth in the Scope of Work; and
- (c) be fit for Company’s specified purpose and comply with applicable industry and professional standards, including those outlined in EXHIBIT A: SCOPE OF WORK AND SPECIFICATIONS.

Upon Company’s reasonable determination that Contractor has not provided the Services as prescribed, Contractor shall at its own expense promptly, repair, replace or re-perform any portion of the Work that is defective and provide documentation of cure of such Work to Company. If Contractor in any way fails to conform to the foregoing warranty Contractor shall refund the price of the Services defectively performed.

Upon Company’s acceptance of a Deliverable for a Project, Contractor’s warranty solely related to that specific Deliverable has been met.

ARTICLE 14. CHANGES IN WORK

- 14.1 Company’s Change in Work. By giving Contractor written notice within a reasonable amount of time before the time and/or date of the requested changes in Work, and without being required to give notice to any sureties, the Company’s Project Manager may make changes in the Work within the general scope of this Contract at any time, including changes in: (1) Specifications on fuel treatments or services to be performed; (2) the method or manner of performing the Work; (3) Company-furnished facilities, equipment, materials or services or the Site; and (4) quarterly projected Project goals and/or priorities.
- 14.2 Contractor’s Change in Work. Contractor may request changes in the Work by way of a Change Order, including changes in the method or manner of performing the Work. Company’s acceptance of the Change Order shall be at Company’s sole discretion, and Contractor shall wait for Company’s signed acceptance on a Change Order before proceeding with the change in Work.

- 14.3 Contractor's Deadline to Submit Change Order. Contractor must assert its claim for adjustment under this ARTICLE 14, CHANGES IN WORK by way of a Change Order within fourteen (14) Days after Company directs Contractor to make the change. In any event, Contractor will proceed with the Work as changed. Company will not accept any claim Contractor submits after that deadline, unless the Company's Project Manager expressly accepts it in writing. In no case will Company consider a claim Contractor submits after Company makes the Final Payment.
- 14.4 Dispute Resolution. If Contractor believes a Company-directed change does not comply with this Contract, the parties will resolve the dispute in accordance with ARTICLE 33, DISPUTE RESOLUTION; provided that nothing in this ARTICLE 14, CHANGES IN WORK will excuse Contractor from proceeding with the Work as changed.

ARTICLE 15. INSURANCE

Contractor shall, prior to commencing Work, secure and continuously carry with insurers having an A.M. Best Insurance Reports rating of A:VII or better such insurance as will protect Contractor from liability and claims for injuries and damages which may arise out of or result from the Work and for which Contractor may be legally liable, whether such operations are by Contractor or a Subcontractor or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable. Contractor shall insure the risks associated with the Work and the Contract with the minimum coverages and limits as set forth below:

- (a) General liability insurance, with a combined single limit of \$1 million for each occurrence and \$2 million in the annual aggregate;
- (b) Automobile liability insurance, with a combined single limit \$1 million for each person and \$1 million for each occurrence;
- (c) Workers compensation insurance per statutory requirements; and Employers' Liability Insurance with limits of \$1 million
- (d) Excess/umbrella liability insurance having a minimum limit of \$5 million each occurrence and aggregate of \$20 million where applicable on a following form basis to be excess of the insurance coverage and limits required in employer's liability insurance, commercial general liability insurance and automobile liability insurance. Contractor's insurance may meet total limits required through a combination of primary and excess liability coverage. Contractor shall provide notice to Company, if at any time the full umbrella limit required under this Contract is not available, and purchase additional limits, if requested.
- (e) Network Security & Privacy Liability. If the Work or Services under the Contract involves the rendering of IT services including, but not limited to: software, software or hardware or systems development or consulting services; internet/application services (e.g., web hosting); providing content; connections to systems, technology or network(s); or if Contractor in any way collects, obtains, maintains or in any way accesses or uses Confidential Information, then Contractor, and its Subcontractors shall maintain Network Security & Privacy Liability coverage, throughout the term of this Contract and for a period of two (2) years thereafter, with a minimum required limit of \$1,000,000 Each Claim.
- (f) Aircraft Liability. If using aircraft for Work under this Contract, Contractor shall maintain insurance for aircraft hull and liability and aviation premises liability covering all liabilities in conjunction with Services to be provided by fixed wing and rotorcraft whether owned, hired or non-owned. Such insurance shall have a minimum single limit of \$10,000,000, each occurrence covering bodily injury and property damage liability including passenger liability and cargo, as applicable. No Per-Passenger Sublimit shall apply. Operator shall comply with all applicable federal, state and local laws, including Federal Aviation Association (FAA) laws and certifications for all aircraft/UAS operations.

Contractor shall maintain a "Certificate of Insurance" naming Company as an "Additional Insured" under all liability policies, stating that the insurance is primary with respect to Company's interest and that any

insurance maintained by Company is excess and not contributory, providing for separation of insured coverage, and providing waivers of subrogation on all coverage. Contractor shall notify Company immediately if at any time any one of Contractor's insurers issues a notice of cancellation for any reason and shall provide proof of replacement insurance prior to the effective date of cancellation. A certificate of insurance shall be furnished to Company confirming the issuance of such insurance prior to commencement of Work.

ARTICLE 16. LIMITED LIABILITY

Contractor will not waive and intends to assert available NRS Chapter 41 and/or NRS 333.339 liability limitations in all cases.

ARTICLE 17. INDEMNIFICATION

- 17.1 INDEMNIFICATION OF COMPANY. To the fullest extent permitted by law, Contractor specifically and expressly agrees to indemnify, defend, and hold harmless Company and its officers, directors, employees and agents (hereinafter collectively "Indemnitees") from any claim, loss, cost, suit, judgment, damage, or expense, including reasonably incurred legal fees, arising out of or resulting from Contractor's performance of the Work including (i) an intellectual property right infringement claim of a third party, (ii) any breach of the other Contractor's obligations hereunder, or (iii) due to such Contractor's negligence or willful misconduct. Contractor's indemnity obligations owing to Indemnitees under this subsection 17.1 are not limited by any applicable insurance coverage identified in ARTICLE 15, INSURANCE of these terms and conditions. Contractor's indemnity obligation under this subsection 17.1 shall not extend to any liability to the proportionate extent it is caused by the negligence or willful misconduct of any of the Indemnitees.
- 17.2 INDEMNIFICATION OF CONTRACTOR. To the fullest extent permitted by law, Company specifically and expressly agrees to indemnify, defend, and hold harmless Contractor and its officers, employees and agents from any claim, loss, cost, suit, judgment, damage, or expense, including reasonable attorneys' fees, arising out of or resulting from Company or Company's equipment, facilities, or infrastructure, employees' negligence or willful misconduct of Company or its officers, directors, employees or agents.
- 17.3 NEITHER PARTY SHALL BE LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL OR PUNITIVE DAMAGES.
- 17.4 COMPANY EQUIPMENT USE. Company may allow, when reasonable, Contractor to operate Company-Owned Equipment on Company Projects at no liability to the Company or Contractor; provided that defined training and credentials are in place for Contractor personnel operating said equipment and Contractor is not negligent in using Company-Owned Equipment for the Work. Company will pay for the actual and reasonable direct costs of repairs directly related to damage from such incidents; provided that Contractor is not negligent in the operation and safety standards. Contractor shall pay for all costs and repairs for damages for equipment used outside of the scope permitted hereunder and must be reported to Company immediately. Contractor shall follow Company's fleet policy and procedures for use of any Company-owned equipment.

ARTICLE 18. CONTRACTOR'S PERSONNEL

- 18.1 Authorized Representative. The designated person representing Contractor is its authorized representative (referred to as Contractor's Project Manager) for all purposes under the Contract.
- 18.2 Authority to Bind Contractor. Contractor's Representative is authorized to bind Contractor. Any communication given by Contractor's Project Manager will bind Contractor.
- 18.3 Changes in Personnel. The Contractor will inform the Company of changes in Personnel within thirty (30) days. Notwithstanding the foregoing, if Personnel have access to Company property and badge access to Company property, Contractor shall notify Company immediately upon termination or resignation of such Personnel. Contractor shall notify Company, and parties must execute a Change Order in the event Contractor replaces or changes the classification, grade or rate of any Personnel who performs Work under this Contract. If Contractor fails to notify Company, and a Change Order is not executed, Contractor shall bear all costs associated with any and all such replacements and changes and said costs shall not be reimbursable from Company.
- 18.4 Additional Personnel. The Contractor shall not add additional Personnel without prior written approval from Company. Company, in its sole discretion, may approval additional personnel for the Work.
- 18.5 Job Descriptions. The Contractor will provide all Job Descriptions of each position for each Personnel that will be working under this contract. Contractor will provide a monthly list of Personnel, including title/position. Job descriptions are defined in EXHIBIT G, JOB DESCRIPTIONS.
- 18.6 Drugs, Alcohol, and Firearms. Contractor shall not permit or allow the introduction or use of any firearms or other weapons, concealed or otherwise, with the exception of necessary tools and equipment to carry out the Work, upon any of the grounds occupied, controlled, or used by Contractor in the performance of the Work. This includes parking areas and remote Work locations. The Drug Free Workplace Act of 1988 requires Contractor and subcontractors of Company to maintain a workplace free of drug and alcohol. The unlawful manufacture, distribution, possession or use of a controlled substance or alcohol is prohibited at Company's workplace or Work sites. Contractor shall comply with federal, state and local laws governing drug and alcohol testing and the consequences of a failed test.
- 18.7 Removal. Contractor shall be required to immediately remove from the Work any of its employees or its subcontractors' employees suspected by Contractor of being under the influence of drugs or alcohol, pending investigation by Contractor. Contractor shall notify the Company immediately of the event. Contractor shall immediately remove from the Work any person considered to be incompetent, insubordinate, careless, disorderly, in violation of the above restrictions upon drug, alcohol or firearms, and such person shall not again be assigned in the performance of the Work herein without the consent of Company. Contractor shall notify the Company immediately in the event of a removal. Notwithstanding the provisions of this subsection 18.7, Company acknowledges that Contractor's employees may be covered by a collective bargaining agreement negotiated as required by NRS Chapter 288 and that the provisions of the collective bargaining agreement will govern to the extent that they conflict with this provision.

18.8 Employment Status. Contractor, and not Company, is the employer of Personnel. Contractor will ensure all Personnel who are employed directly by Contractor are W-2 employees of Contractor for all purposes, whether common law or statutory, including but not limited to federal, state and local tax withholding, reporting and remitting obligations, minimum wage, overtime, paid sick leave and other employee compensation or benefits laws, workers' compensation laws, and discrimination and harassment laws. Contractor shall ensure its Subcontractor's Personnel are W-2 employees of Subcontractor for all purposes, whether common law or statutory, including but not limited to federal, state and local tax withholding, reporting and remitting obligations, minimum wage, overtime, paid sick leave and other employee compensation or benefits laws, workers' compensation laws, and discrimination and harassment laws.

18.9 Wage and Hour. Contractor agrees that it will pay Personnel on a W-2 basis and in compliance with all applicable federal, state and local wage and hour laws, including but not limited to minimum wage and overtime requirements, and any other wage payment, reimbursement, recordkeeping, or similar laws under applicable federal, state or local law. Contractor is responsible for determining if any Personnel is eligible for any overtime and that has been approved by the Company.

Contractor shall be the W-2 employer of the Personnel for purposes of the withholding and payment of employment taxes. Contractor shall be exclusively responsible for and will comply with applicable laws governing the reporting and payment of payroll taxes attributable to wages paid to Personnel, including but not limited to: (i) federal, state, and local income tax withholding; (ii) federal and state unemployment tax ("FUTA" and "SUI"); (iii) contributions required by the Federal Insurance Contribution Act ("FICA") and (iv) healthcare insurance, benefits and related reporting as required under the Patient Protection and Affordable Care Act (the "Affordable Care Act").

Upon a Government and/or regulatory request to the Company, Company may request and Contractor will present proof that Personnel are W-2 employees of Contractor directly to the requesting entity and/or to Company. If Contractor fails to provide such proof, the Company shall have the right to withhold payment under this this Contract due for services provided by such Personnel and/or terminate this this Contract.

18.10 Sick Leave. For Personnel performing services in state, county, or local jurisdictions that mandate minimum levels of paid sick time be made available to employees, the Contractor agrees to provide sick days as required under such statutes_or as defined in labor contracts and/or collective bargaining agreements negotiated under NRS 288. It is the sole and exclusive responsibility of the Contractor to track paid sick leave for Personnel and meet other requirements of paid sick leave laws. The Contractor agrees to fully defend and indemnify the Company for any allegations that are asserted by any Personnel that either the Contractor or the Company did not comply with these paid sick leave laws.

18.11 Benefits. The parties acknowledge and agree that Contractor and not the Company is responsible for the provision of all employee benefits for Personnel, including without limitation benefits such as meals, parking, transportation, paid time off, holidays, retirement benefits, fringe benefits or perks. Personnel shall not be eligible to enroll in or participate in Company's employee benefits programs. Contractor shall be solely responsible for providing any benefits required by applicable local, state and federal laws, statutes, regulations and ordinances governing employment or as defined in collective bargaining agreements negotiated under NRS 288.

- 18.12 Worker Verification. The Contractor will verify and ensure that its Personnel furnished to the Company meet all requirements to work, and have all necessary permits, certifications, licenses, and/or documents, including but not limited to any forms required by the U.S. Citizenship and Immigration Services to be timely completed and kept by the Contractor, in accordance with federal and state laws. No Personnel shall be supplied to the Company without a complete employment application on file with the Contractor. The Contractor will provide the Company with a written confirmation of completion of all reference checks, background checks, and drug screens prior to Personnel's starting date with the Contractor. Upon a Government and/or regulatory request to the Company, Company may request, and Contractor will present proof to Company and/or requesting agency.
- 18.13 Human Resources. Contractor is responsible for all human resource functions for Personnel, including recruiting, hiring, assigning, scheduling, employment-based counseling, discipline, termination, salary determination, performance evaluations, and making legally required employment law disclosures (including wage-hour posters) and all other items defined in collective bargaining agreements negotiated under NRS 288.
- 18.14 Workers' Compensation and Unemployment. Contractor is responsible for providing workers' compensation benefits or coverage for Personnel in amounts at least equal to what is required by law and by collective bargaining agreements negotiated under NRS 288.
- 18.15 Policies. The Contractor is responsible for ensuring that each Personnel has been provided with and/or received any and all policies, certifications, and training necessary to perform the work for which the worker is assigned. To the extent possible, the Contractor must conduct the necessary orientation and training for each worker prior to his or her start date with the Contractor, including (i) review of the Contractor's general policies and procedures (e.g., policies on working hours, break and meal times, conduct, attendance and tardiness, etc.), (ii) review of any safety videos and related safety guides provided by the Contractor, as applicable, and (iii) review of the Contractor's safety requirements. Prior to commencing Work, the Contractor must execute a checklist that acknowledges Personnel's satisfactory completion of this orientation and training. The Contractor will advise all its Personnel of their obligation to comply with all of the Contractor's and Company's safety, anti-harassment, anti-discrimination and anti-retaliation, and other policies applicable to the Work performed while performing the Work; provide each Personnel with a copy of the policies; and obtain a signed acknowledgement from each Personnel of receipt and review of the policies and agreement to comply with the policies. All Personnel are expected to comply with the Company's policies relevant to this Contract. Time spent by the Personnel to attend such orientation and training may be billed by Contractor to Company as compensable time under this Contract. If there is a conflict within or between the Company's and the Contractor's safety, anti-harassment, anti-discrimination and anti-retaliation, and other policies applicable to the Work, the policies imposing the most stringent obligation or duty and the highest quality or greatest quantity shall control.
- 18.16 Affordable Care Act. The Contractor agrees to comply with all requirements of the Affordable Care Act for the Personnel. Specifically, the Contractor agrees to offer group health insurance that is compliant with the Affordable Care Act, including the employer shared responsibility provisions relating to the offer of "minimum essential coverage" to "full-time" Personnel and the applicable employer information reporting provisions. The Contractor agrees that it is responsible for offering its Personnel health insurance, and Company has no Affordable Care Act obligations to Contractor's Personnel under this Contract. The Contractor agrees to fully defend and indemnify the Company for any allegations that are asserted by any Personnel that either the Contractor or the Company did not comply with the Affordable Care Act.

- 18.17 Worker Acknowledgement. Prior to allowing any Personnel to perform any services for Company, Company may request that Contractor's Personnel sign a Worker Acknowledgment Agreement informing the Personnel, among other things, that he or she is an employee of Contractor, and that he or she is not an employee of the Company and is not entitled to any benefits or compensation from Company.
- 18.18 Contractor Hiring Former Company Employees. If Contractor employs a former Company employee or has knowledge of a subcontractor to Contractor who employs a former Company employee, Contractor shall give Company at least 7 days' notice prior to that former Company employee being employed on a job at Company properties or assigned to work at Company properties.

ARTICLE 19. ACCESS TO COMPANY'S FACILITIES

19.1 Requirements for Access

Access to Company controlled areas is granted on an as-needed basis only in accordance with Company's internal badge and access policies. Company shall specify in the Release or Scope of Work whether or not the Work under this Contract requires either: (i) unescorted physical access to Company's Facilities; or (ii) local or remote access to Company's Cyber Assets. For all Personnel who require either such access, Contractor shall:

- a. Conduct, a Personnel risk assessment to include at a minimum an identity verification and seven (7) year criminal background check for the current residence and past locations of residence of all Personnel requiring access. All background checks will be conducted in accordance with federal, state, provincial and local laws, and subject to existing collective bargaining unit agreements or other agreements, if any. A background check completed within two (2) years prior to the date the Contractor signed a Contractor/Vendor Information Form for each such person will be considered valid. Following the initial background check, updates shall be performed no less frequently than every seven (7) years or upon request by Company. In the event Company notifies Contractor of impending expiration of a background check, Contractor shall provide an updated Contractor/Vendor Information Form reflecting a refreshed background check within twenty (20) days of receipt of the Notice in order to avoid revocation of such person's access. An appropriate authorization form must be signed by each of the Personnel prior to a background check being conducted, acknowledging that the background check is being conducted and authorizing the information obtained to be provided to Company.
- b. Ensure that Personnel have passed the background checks outlined in subsection 19.1(a) prior to requesting access to Company's Facilities and/or Cyber Assets. In the event any such person: (i) is currently under indictment for a crime punishable by imprisonment for a term exceeding one (1) year; (ii) has been convicted (within the past seven (7) years) in any court of a crime punishable by imprisonment for a term exceeding one (1) year; (iii) is currently a fugitive of justice; or (iv) is an alien illegally or unlawfully in the United States, such person shall be considered a "restricted person" and may not be granted access without prior written consent from Company. In the event any such person's background check reveals any residency gap of six (6) consecutive months or more, Contractor shall review, evaluate, and document any such residency gap to ensure that it does not pose a risk to Company's Facilities or Cyber Assets, prior to making a determination that Personnel have passed the background check.
- c. Ensure that Personnel complete Company provided or approved training prior to requesting access.
- d. Ensure that Personnel have passed Contractor's drug and alcohol exam and are in compliance with Contractor's substance abuse/drug and alcohol policy.

- e. Keep accurate and detailed documentation to confirm completion dates for background checks and all required training (initial and annual training, to the extent applicable), and certify to Company such documentation by completing a Contractor/Vendor Information Form, attached as Exhibit A, Appendix 1, hereto, for each person who will have access. Company has the right to audit Contractor's records supporting each Contractor/Vendor Information Form submitted to Company and to verify that the requisite background checks and training were performed. Contractor shall provide Company with all requested records supporting Contractor /Vendor Information forms within a reasonable time after receiving such a request, and in the form requested by Company, but not longer than three (3) business days following the date of such request.
- f. Notify the Company in a timely manner of termination or change in status removing the need for access. In the case of Sensitive Personnel and/or involuntary termination, notification must be immediate. In all other cases, notification must be within one business day. The Enterprise Service Desk is available twenty-four (24) hours a day by calling 702-402-5832.

Contractor shall not allow any person who has not met the foregoing requirements of this subsection 18.1 to perform Work, unless Contractor has received prior written consent from Company.

19.2 Additional Access Requirements Specific to Sensitive Personnel

In addition to the access requirements outlined in subsection 18.1, with respect to all Sensitive Personnel, Contractor also shall:

- a. Ensure that Sensitive Personnel (and any Personnel with access to BCSI) are informed of and comply with Company's BCSI requirements contained in any confidentiality agreement previously executed by Contractor as well as the BCSI requirements set forth herein; and
- b. In addition to the initial training requirement outlined in subsection 18.1(c), ensure that Sensitive Personnel complete annual Company provided or approved CIPS compliance training within Company's prescribed training window.

Contractor shall not allow any person who has not met the foregoing requirements of this subsection 18.2 to perform Work with access to Sensitive Personnel, unless Contractor has received prior written consent from Company.

ARTICLE 20. DEPARTMENT OF TRANSPORTATION

Contractor shall ensure work performed in connection with this Contract is Department of Transportation compliant, including but not limited to valid driver's license, commercial or any specialized operation licenses, equipment inspections, hours of service and all appropriate documentation for any Personnel who may drive while performing the Work.

ARTICLE 21. CONTRACTOR CONDUCT

- 21.1 Business Ethics. Contractor, its employees, officers, agents, representatives and Subcontractors shall at all times maintain the highest ethical standards and avoid conflicts of interest in the performance of Contractor's obligations under this Contract. In conjunction with its performance of the Work, Contractor and its employees, officers, agents and representatives shall comply with, and cause its Subcontractors and their respective employees, officers, agents and representatives to comply with, all applicable laws, statutes, regulations and other requirements prohibiting bribery, corruption, kick-backs or similar unethical practices including, without limitation, the United States Foreign Corrupt Practices Act, the United Kingdom Bribery Act 2010, and the Company Code of Business Conduct. Without limiting the generality of the foregoing, Contractor specifically represents and warrants that neither Contractor nor any Subcontractor employees, officers, representatives or other agents of Contractor have made or will make any payment, or have given or will give anything of value, in either case to any government official or the Company (including any officer or employee of any governmental authority or the Company) to influence his, her, or its decision or to gain any other advantage for Company or Contractor in connection with the Work to be performed hereunder. Contractor shall maintain and cause to be maintained effective accounting procedures and internal controls necessary to record all expenditures in connection with this Contract and to verify Contractor's compliance with this subsection 21.1, BUSINESS ETHICS. Company shall be permitted to audit such records as reasonably necessary to confirm Contractor's compliance with this subsection 21.1, BUSINESS ETHICS. Contractor shall immediately provide notice to Company of any facts, circumstances or allegations that constitute or might constitute a breach of this subsection 21.1, BUSINESS ETHICS and shall cooperate with Company's subsequent investigation of such matters. Contractor shall indemnify and hold Company harmless from all fines, penalties, expenses or other losses sustained by Company as a result of Contractor's breach of this provision. The Parties specifically acknowledge that Contractor's failure to comply with the requirements of this subsection 20.1, BUSINESS ETHICS shall constitute a condition of default under this Contract.
- 21.2 Counterparty Code of Conduct. Contractor will comply with and operate within the standards of Company's Supplier Code of Conduct and will require each Subcontractor in writing to do so. Contractor may obtain a copy of the Supplier Code of Conduct attached hereto as EXHIBIT H.
- 21.3 Notice of Illegal or Unethical Activities. Contractor will notify the Company's Project Manager immediately of any illegal or unethical activity or violation of Company's Code of Ethics. Contractor may also call Company's Integrity Line toll free at (888) 256-5819, twenty-four (24) hours a Day, seven (7) Days a week to report any concern or violation.
- 21.4 Contract Termination. Contractor's breach Code of Ethics will be a material breach of this Contract that entitles Company to terminate this Contract for cause immediately without penalty or liability.

ARTICLE 22. SITE REGULATIONS

Contractor, while performing Work at the Work Site, shall make itself aware of and adhere to any applicable Company Work Site regulations including without limitation environmental protection, loss control, dust control, safety and security including, but not limited to, the provisions outlined in EXHIBIT D, SITE SPECIFIC REGULATIONS.

ARTICLE 23. SAFETY; INJURY AND INCIDENT PREVENTION

- 23.1 Contractor shall be solely responsible for knowledge of and initiating, maintaining, and supervising compliance with all safety laws, regulations, precautions, and Contractor's own safety policies. Contractor shall plan and direct the performance of Work in compliance with Contractor's safety policies and shall supervise all activities to ensure that its personnel and subcontractors use proper safety equipment and comply with all applicable laws.
- 23.2 Safety Precaution. Contractor shall ensure that its Personnel will use the proper personal safety equipment required for the Work being performed. Contractor must meet and satisfy Company's safety qualifications and responsibilities, as set forth in Company's Contractor Safety Qualification Program, to perform the Work. Should Company's safety qualification fall below acceptable, as determined by Company in its sole discretion, Company may take any and all action it deems appropriate, including, but not limited to, termination of the Contract.
- 23.3 Safety Orientation. At Company's request, Contractor, its employees, and subcontractors must attend a safety orientation yearly and before performing any work.
- 23.4 Contractor's Obligation to Report an Incident. Contractor must immediately report to the Company Project Manager verbally and in writing any injury or illness, any vehicle-related incident, or any other near miss (collectively referred to in this provision as "incident") occurring during Work performance on the Company's Contractor Incident Report form provided in EXHIBIT D, SITE SPECIFIC REGULATIONS. Prior to any Contractor's employee returning to the Work, said employee must provide a return to work medical release to the Contractor if required by Contractor's policies and procedures.
- 23.5 Contractor's Obligation to Cooperate with Investigation. Contractor may consult with its counsel and must fully cooperate with Company and any other relevant and appropriate agency investigating incidents that occur during Work performance, including interviews of Contractor's Personnel.
- 23.6 Contractor's Obligation to Develop Countermeasures. For those incidents that have been determined to be OSHA-recordable or involve medical treatment, Contractor must – within 48 hours after the injury – investigate and meet with Company's Project Manager to discuss specific countermeasures to prevent reoccurrence.
- 23.7 Post-Incident Drug and Alcohol Testing. Contractor must request that the employee involved in any incident be tested for prohibited drugs and alcohol use as soon as practical following an incident if the incident qualifies for such testing under Contractor's applicable collective bargaining agreement and/or policies. If the worker is tested, Contractor must not permit the worker to perform any safety-sensitive duties pending results of the post-incident drug and alcohol test and will provide post-incident drug and alcohol test results to the designed Company official responsible for administration of its Drug and Alcohol Policy. To the extent this provision conflicts with the Contractor's established collective bargaining agreement or related policy requirements, the collective bargaining agreement and/or policy requirements shall prevail.
- 23.8 Incorporation by Reference of Company Material. Contractor must obtain a copy of Company's current Contractor Accident Prevention Manual and by contacting the Company Safety Manager at telephone number 702-402-5731. This Company manual is incorporated into the Contract by reference.

- 23.9 Indemnity. Contractor will indemnify Company, its directors, officers, employees, and agents from any claim, loss, cost, suit, judgment, damage, and expense, including legal fees, for any failure to comply with the terms of this ARTICLE 22, SAFETY; INJURY AND INCIDENT PREVENTION.
- 23.10 Breach. Any breach by Contractor of this ARTICLE 23, SAFETY; INJURY AND INCIDENT PREVENTION is a material default of the Contract.

ARTICLE 24. CONFLICTS, ERRORS, OMISSIONS, OR DISCREPANCIES IN CONTRACT DOCUMENTS

Contractor shall advise Company in writing of all conflicts, errors, omissions or discrepancies among the various documents comprising this Contract immediately upon discovery and prior to Contractor's performing the affected Work. Company shall resolve such conflicts and such resolution shall be final. Anything mentioned in the Specifications and not shown on the vegetation treatment documents, or shown in the documents and not mentioned in the Specifications, shall be considered as if shown or mentioned in both.

ARTICLE 25. WORK SUSPENSION

- 25.1 Work Suspension. The Company's Project Manager may partially or completely suspend the performance of the Work at any time by providing written notice to Contractor. When Contractor receives such a notice of suspension, Contractor must promptly suspend the Work in accordance with the notice, taking appropriate steps to preserve and protect the existing Work during the suspension.
- 25.2 Withdrawal of Suspension. The Company's Project Manager may withdraw a suspension of the Work, in whole or in part, at any time by giving Contractor written notice specifying the effective date and scope of the withdrawal. When Contractor receives that notice, Contractor must diligently and promptly resume its performance of the Work and use reasonable efforts to maintain the Project Schedule.

ARTICLE 26. TERMINATION FOR CONVENIENCE

- 26.1 Notice of Termination. Each party may terminate this Contract and further performance of the Work, in whole or in part, at any time for any reason by giving the counterparty a 60 day written notice specifying the extent and effective date of the termination. If either party terminates this Contract in part, the remainder of this Contract will remain in full force and effect.
- 26.2 Contractor's Obligation to Mitigate Expenses. On the effective date of the termination, Contractor must stop performing the Work and any Work-related services, take steps to preserve and protect the Work, and if applicable, provide any in-progress and final notes or documentation. Any accelerated, partial or pre-payments that have been made to the Contractor for the Work not yet completed will be subject to reimbursement to the Company. The Contractor must complete the balance of the Work in accordance with the Project Schedule if the termination is partial and Contractor must take action to mitigate its expenses relating to the partial termination.

- 26.3 Winding Up Affairs Upon Termination. Should Company terminate this Contract for convenience, Contractor will immediately return any prepaid funds paid by Company to Contractor for future services. The parties shall account for and properly present to each other all claims for fees and expenses and pay those which are undisputed and otherwise not subject to set off under this Contract.
- 26.4 Contractor's Deadline to Submit Proposed Change Order. Within thirty (30) Days after the effective date of the termination, Contractor must submit to Company a final invoice for Work performed through the termination date in accordance with the ARTICLE 6, CONSIDERATION AND PAYMENT.

ARTICLE 27. TERMINATION FOR CAUSE

- 27.1 Termination. For purposes of this Contract, a default by Contractor shall be the occurrence of any of the following:
- (a) A breach by Contractor of any of its material obligations under this Contract, if such breach continues uncured for a period of five (5) Business Days after receipt of written Notice from Company, unless such breach cannot by its nature be remedied within such period in which event Contractor shall provide evidence reasonably satisfactory to Company within five (5) Business Days after receipt of such Notice that the cure of such breach has commenced and Contractor thereafter makes reasonable and continuous progress to that end. For purposes of this Contract, a default by Contractor shall be deemed to include, without limitation, Contractor's refusal or neglect to supply sufficient and properly skilled workmen, materials of the proper quality or quantity, or equipment necessary to perform the Work described in this Contract and the applicable PO properly, or Contractor's failure in any respect to prosecute the Work described in this Contract and the applicable PO or any part thereof with promptness, diligence, and in accordance with all of the material provisions hereof;
 - (b) A determination that any representation, statement or warranty made by Contractor in this Contract, a PO or any other statement, report or document which Contractor is required to furnish to Company, was false or misleading in any material respect;
 - (c) The occurrence of any of the following: (i) the filing by or against Contractor of a proceeding under any bankruptcy or similar law, unless such proceeding is dismissed within thirty (30) calendar days from the date of filing; (ii) the making by Contractor of any assignment for the benefit of creditors; (iii) the filing by or against Contractor for a proceeding for dissolution or liquidation, unless such proceeding is dismissed within thirty (30) calendar days from the date of filing; (iv) the appointment of or the application for the appointment of a receiver, trustee, or custodian for any material part of Contractor's assets unless such appointment is revoked or dismissed within thirty (30) calendar days from the date thereof; (v) the attempt by Contractor to make any adjustment, settlement, or extension of its debts with its creditors generally; (vi) the insolvency of Contractor or; (vii) the filing or recording of a notice of lien or the issuance or the obtaining of a levy of execution upon or against a material portion of Contractor's assets, unless such lien or levy of execution is dissolved within thirty (30) calendar days from the date thereof; or
 - (d) Contractor's repeated, willful or reckless violation of OSHA regulations, safety Laws, or Company's safety requirements. A repeated violation exists when similar serious safety

violations occur more than once within a three-year period, whether in connection with the Work or otherwise.

27.2 Company's Rights. Upon the occurrence of any such default, following the applicable process described in this ARTICLE 27, TERMINATION FOR CAUSE,

- (a) Company shall be entitled upon written Notice to Contractor and without notice to Contractor's sureties and without limiting any of Company's other rights or remedies, to terminate this Contract for cause, terminate any PO for cause, or to terminate for cause Contractor's right to proceed with that portion of the Work affected by any such default and collect the Net Replacement Costs incurred to complete the Work;
 - (b) In the event of a full or partial termination under this ARTICLE 27, TERMINATION FOR CAUSE, Company may, for the purpose of completing the Work or enforcing these provisions, take possession of all completed and in-process Deliverables use them or may finish the Work by whatever method it may deem expedient including: (i) Company may hire a replacement contractor or contractors to complete the remaining Work that Contractor was otherwise obligated to complete under the Contract using such form of agreement as Company may deem advisable; or (ii) Company may itself provide any labor or materials to complete the Work.
 - (c) Winding Up Affairs Upon Termination: Should Company terminate this Contract for cause, Contractor will immediately return any funds paid by Company to Contractor to purchase equipment, or equipment that has not been paid off will be returned to Company and Company will have the right of set-off against such funds. The parties shall account for and properly present to each other all claims for fees and expenses and pay those which are undisputed and otherwise not subject to set off under this Contract.
- 27.3 All rights and remedies provided in this ARTICLE 27, TERMINATION FOR CAUSE are cumulative and are not exclusive of any other rights or remedies that may be available, whether provided by law, equity, statute, in any other agreement between the Parties or otherwise. Upon the occurrence of any such default, following the applicable process described in this ARTICLE 27, TERMINATION FOR CAUSE, Company shall be entitled to pursue any and all other rights and remedies, including without limitation damages, that Company may have against Contractor under this Contract or at law or in equity.

ARTICLE 28. COMPLIANCE WITH LAWS

- 28.1 Compliance. Contractor must comply with all Laws in connection with the Work and this Contract. Without limiting the foregoing, Contractor agrees that it will comply with all federal, state and local labor and employment laws applicable to personnel performing Work for Company, including, without limitation, the Nevada Government Employee-Management Relations Act, the National Labor Relations Act; Immigration Reform and Control Act of 1986; the Internal Revenue Code (“Code”); the Employee Retirement Income Security Act (“ERISA”); the Health Insurance Portability and Accountability Act (“HIPAA”); the Family Medical Leave Act (“FMLA”); Title VII of the Civil Rights Act of 1964; the Americans with Disabilities Act (“ADA”); Age Discrimination in Employment Act (“ADEA”); the Older Workers Benefit Protection Act (“OWBPA”); the Equal Pay Act; the Fair Labor Standards Act; the Consolidated Omnibus Budget Reconciliation Act (“COBRA”); the Uniformed Services Employment and Reemployment Rights Act of 1994 (“USERRA”); the Affordable Care Act, and any related recordkeeping requirements. Contractor agrees to apply nondiscriminatory standards of employment opportunity, and to comply in full with any and all requirements of federal, state, and local law, regarding equal employment opportunity.
- 28.2 Variation from Laws. To the extent Contractor is not a governmental agency or an entity subsisting on government funding, Contractor must not enter into negotiations with any governmental authority for variations from or revisions to any safety, health, air, water, noise, or pollution Laws relating to the Work or this Contract under any circumstances without prior written notice to Company.
- 28.3 Licenses. Where applicable, Contractor certifies that it has obtained, and will maintain in full force and effect until Final Completion, all required federal, state, city, county or local licenses and permits. Contractor’s failure to obtain and maintain any required license may be considered a material breach of this Contract.
- 28.4 Contractor License Requirement. Where applicable, Contractor represents and warrants to Company that (a) Contractor has a valid Nevada State license specifically designated for the Work as required and (b) each of Contractor’s Subcontractors has a valid Nevada State license for its part of the Work as required. Contractor will deliver to Company before beginning the Work written verification of Contractor’s Nevada State license number, scope of the license, and expiration date. Contractor will ensure that Contractor and all of its Subcontractors shall possess and maintain valid Nevada State licenses through Final Completion.
- 28.5 Equal Opportunity Employer. Without limiting the generality of the foregoing, Contractor and any Subcontractors shall abide by the requirements of 41 CFR §60, 41 CFR §300, 41 CFR §741, and Executive Order 11246, as amended. These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, sexual orientation, gender identity or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, sexual orientation, gender identity, national origin, protected veteran status or disability. Contractor and any Subcontractors shall also abide by the requirements of Executive Orders 11625 and 13170 (utilization of disadvantaged business enterprises), Executive Order 13665 (pay transparency) and the Small Business Act.

Contractor will not discriminate on the basis of race, national origin, religion, age, color, sex, disability or veteran's status, or any other characteristic protected by local, state or federal laws,

rules or regulations. Contractor will make good faith efforts to recruit qualified minorities, females, individuals with disabilities and veterans as well as all qualified applicants regardless of their race, sex, age, religion, marital status, veterans status, ancestry, national origin, citizenship, disability or any other characteristic protected by law. Contractor will comply with the following:

- Executive Order 11246 (and its implementing regulations at 41 C.F.R. Part 60);
- The Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended (and its implementing regulations at 41 C.F.R. 60-250 and 41 C.F.R. 60-300);
- Section 503 of the Rehabilitation Act of 1973, as amended (and its implementing regulations at 41 C.F.R. 60-741); and
- Executive Order 13496 (and its implementing regulations at 29 C.F.R. Part 471, Appendix A to Subpart A).

The implementing rules and regulations of the Department of Labor's Office of Federal Contract Compliance Programs are incorporated herein by specific reference.

Contractor shall abide by the requirements of 41 CFR §§ 60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

To the extent legally permissible, Contractor agrees to provide Company with copies upon request of any and all written Equal Opportunity and Affirmative Action Policy reports and statements regarding Contractor as well as Federal Equal Employment Opportunity (EEO) information pertaining to the Personnel. Further, Contractor will maintain race, gender, veteran status and disability information for every Applicant (as defined below) that it considers when it refers and/or assigns Personnel to Company. An "Applicant" is any individual that: (1) Contractor considers for Assignments and/or placement with Company; (2) has the basic qualifications (as that term is defined in the Office of Federal Contract Compliance Programs' (OFCCP's) Internet Applicant definition (See 70 Fed. Reg. 58962 (Oct. 7, 2005)) for the Company position; and (3) who at no point indicates that he/she is not interested in the position.

For each position that Contractor refers Personnel to Company, Contractor will contemporaneously provide a summary chart listing the race, gender, veteran status and disability status of all qualified Applicants considered by Contractor for the job, where legally permitted. All qualified Applicants considered by Contractor will be included on this chart, regardless of whether Contractor referred the Applicant's resume to Company. Contractor shall maintain all such records for three years or as required by local, state, and federal law.

Without limiting the Indemnity provision in this Staffing Agreement, should Contractor fail to maintain this information or should the Contractor's selection process run afoul of Executive Order 11246, its implementing regulations (41 C.F.R. Parts 60-1 and 60-2), the Uniform Guidelines on Employee Selection Procedures (41 C.F.R. Part 60-3), or Title VII, Contractor will indemnify Company from any liabilities (including back pay, front pay, interest, other damages, and liabilities

related to any other remedies, such as prospective hiring) that may result from either an adjudicated or negotiated resolution to any Notice of Violations or Pre-Determination Notice issued by the OFCCP.

- 28.6 Indemnity. Contractor will indemnify and hold harmless Company and its directors, officers, employees, and agents from and against any claim, loss, liability, cost, suit, judgment, damage, fine, penalty, and expense, including legal fees, for any failure to comply with the provisions of this ARTICLE 32, COMPLIANCE WITH THE LAWS.

ARTICLE 29. MODIFICATION

The parties may modify the scope of this Contract or applicable PO at any time in writing, signed by both Parties. An equitable adjustment may be made in the price and time allowed for performance, to the extent necessary to accommodate the change.

ARTICLE 30. RELATIONSHIP OF PARTIES; NO THIRD PARTY BENEFICIARIES

- 30.1 Independent Contractor. Contractor is an independent contractor, having an existence separate and distinct from the Company, and conducting business on its own. Nothing contained in this Contract shall be construed to create an agency or joint employer relationship between the Contractor and the Company. Neither the Company nor any Company personnel shall in any way be, nor be deemed to be treated or construed, as an employee or agent of the Contractor. The Contractor retains full control over the employment status, compensation, and discharge of all assigned personnel performing work for the Company. The Contractor will be fully responsible for its own personnel, including hiring, discipline, and termination, while performing the obligations and services under the terms of this this Contract. Nothing in this Contract or any subcontract will create any contractual relationship between Company and any Subcontractor of Contractor. Contractor hereby confirms it has a separate business license, where applicable and required by an authority having jurisdiction over Contractor, and maintains a separate business facility and maintains a separate business address.
- 30.2 No Third Party Beneficiaries. There are no third party beneficiaries of this Contract.

ARTICLE 31. CONFIDENTIAL INFORMATION

- 31.1 Nondisclosure. Contractor agrees that it will not disclose Confidential Information, directly or indirectly, under any circumstances or by any means, to any third person without the express written consent of Company except as required by law or at the direction of a court of competent jurisdiction. Company acknowledges that Contractor is a political subdivision of the State of Nevada and is subject to NRS Chapter 239, Nevada's public records law.
- 31.2 Nonuse. Contractor further agrees that it will not use Confidential Information except as may be necessary to perform the Work called for by this Contract.
- 31.3 Protection. Confidential Information will be made available by Contractor to its employees only on a "need to know" basis and only after notifying such employees of the confidential nature of the information and after having obligated them to the nonuse and nondisclosure obligations of this Contract. Contractor agrees to take all reasonable precautions to protect the confidentiality of Confidential Information and, upon request by Company, to return to Company any documents which contain or reflect such Confidential Information.

- 31.4 BES Cyber System Information. Confidential Information of Company labeled as BCSI shall be protected consistent with the following requirements: (a) BCSI shall be protected at all times, either by appropriate storage or having it under the personal observation and control of a person authorized to receive it; (b) each person who works with protected BCSI is personally responsible for taking proper precautions to ensure that unauthorized persons do not gain access to it; (c) reasonable steps shall be taken to minimize the risks of access to BCSI by unauthorized personnel (when not in use, BCSI shall be secured in a secure container, such as a locked desk, file cabinet or facility where security is provided); (d) documents or material containing BCSI may be reproduced to the minimum extent necessary, consistent with the need to carry out the Work, provided that the reproduced material is marked and protected in the same manner as the original material; (e) material containing BCSI should be disposed of through secured shredding receptacles or other secured document destruction methods; (f) BCSI shall be transmitted only by the following means: (i) hand delivery; (ii) United States first class, express, certified or registered mail, bonded courier; (iii) secure electronic means with NIST- or ISO-compliant encryption; and (g) documents or material containing BCSI shall be returned to Company or certified destroyed upon completion of the Work.
- 31.5 Unless waived by Company, Contractor shall require its Personnel and Subcontractors of any tier to adhere to these confidential information and nondisclosure terms, subject to the provisions setting forth protections under the DTSA, set forth above.

ARTICLE 32. WORK PRODUCT

- 32.1 Background Information. Except as expressly provided otherwise in this Contract, each party is and will remain the sole and exclusive owner of all right, title and interest in and to all of its Background Information and all Intellectual Property Rights in such Background Information.
- 32.2 Work Product. “Work Product” means (a) all designs, ideas, strategies, inventions, software, materials, reports, Deliverables, documentation and other work product that are part of the Work or that Contractor otherwise prepares or delivers, or is required to prepare or deliver, to Company pursuant to this Contract and/or the Statement of Work and (b) all Intellectual Property Rights in and to all Work Product and each component of the Work Product. Contractor hereby assigns to Company an irrevocable perpetual license to use, in commerce or otherwise, all Work Product. All Work Product will be Company’s Confidential Information subject to the protections and restrictions in ARTICLE 31, CONFIDENTIAL INFORMATION.

- 32.3 Further Actions. Contractor has existing or will enter into a written agreement with each of the employees, agents, and Subcontractors Contractor engages to perform any portion of the Work, before he or it performs any portion of the Work, which obligates each such employee, agent, and Subcontractor to assign irrevocably all right, title and interest in any Intellectual Property Rights he or it creates in connection with the Work in order to enable Contractor to transfer and assign those rights to Company pursuant to ARTICLE 32, WORK PRODUCT. Contractor will deliver to Company good, exclusive and marketable title to all Work Product, free and clear of all liens, security interests, claims and encumbrances and will indemnify, hold harmless and defend Company from and against all demands, claims, and actions, and all resulting damages, losses and attorney's fees, arising out of any such actual or asserted lien, security interest, claim or encumbrance.. Contractor hereby assigns to Company all third party obligations and warranties with respect to the Work Product. Contractor will, without additional consideration, execute and deliver to Company all such other and further documents, affirmations and assignments with respect to the Work Product as Company may request from time to time during and after the term of the Contract or as Company requests at time of Termination.
- 32.4 Contractor's Background Information. Contractor hereby grants Company a perpetual, non-exclusive, fully paid up, royalty free, worldwide, irrevocable transferable, sublicensable license in and to its Background Information as reasonably necessary to operate, to make full use and to obtain all of the benefits of the Work and all Work Product.

ARTICLE 33. DISPUTE RESOLUTION

- 33.1 Negotiation. Each Party must attempt to resolve any dispute in good faith promptly by negotiation between executives of the Parties who have the authority to settle the dispute and who are at a higher level of management at the respective Parties' organizations than the Parties' appointed Project Managers. Each Party must provide to the other Party all information and documentation on which the party relies to substantiate its position in the dispute, excluding information and documents protected by the attorney-client privilege.
- 33.2 Remedies. If the Parties do not resolve a dispute through negotiation within thirty (30) Days after one Party gives the other Party written notice of a dispute, then either Party may pursue all remedies available to it by Law, subject to ARTICLE 38, GOVERNING LAW, JURISDICTION, AND JURY TRIAL WAIVER.

ARTICLE 34. PRESS RELEASE

Neither party shall publish, release, disclose or announce to any member of the public, press, official body or any other third party any information concerning this Contract or the Work, or any part thereof, without the express prior written consent of Contractor or Company's Corporate Communications Department, except as required by a Government Authority, law or the State of Nevada Public Utilities Commission. Neither the names of Contractor, Company, nor the Site shall be used in any advertising or other promotional context without the express prior written consent of Contractor or Company's Corporate Communications Department.

ARTICLE 35. WORKING DAYS AND HOLIDAYS

All references to Days in this Contract refer to calendar Days unless the particular provision states otherwise. If the final date to perform any act required under this Contract falls on a holiday Contractor and/or Company observes, the Party required to perform that act will have until the next Business Day.

ARTICLE 36. DIVERSITY

- 36.1 Each party will comply with the Equal Opportunity Clause (41 C.F.R. 60-1.4(a)) unless it is exempted.
- 36.2 Contractor diversity is critical to Company's overall supply chain management. Company promotes diversity by increasingly doing business with women, minority, and disabled veteran-owned business enterprises ("WMDVBE").
- 36.3 Company does not grant special entitlements to WMDVBEs in evaluating bids; however, Company will make every reasonable effort to assure that these entities are given reasonable opportunities to participate in its contracting.
- 36.4 Where legally required, Contractor is required to identify and certify to Company whether Contractor or any of its Subcontractors is a WMDVBE for tracking purposes. This requirement is not a factor in granting this Contract award. What constitutes a WMDVBE is further described in the following definitions:
- (a) "Women-owned business enterprise" means a business (A) that is at least 51% owned by one or more women or, in the case of any publicly held firm, at least 51% of the stock is owned by one or more women, and (B) whose management and daily operations are controlled by one or more women.
 - (b) "Minority-owned business enterprise" means a business (A) that is at least 51% owned by a minority individual or group or, in the case of a publicly-owned business, at least 51% of the stock is owned by one or more minority groups, and (B) whose management and daily operations are controlled by one or more of those individuals. "Minority" includes: African Americans, Asian Americans, Hispanic Americans, and Native Americans (American Indian, Eskimo, and Aleut).
 - (c) "Service-disabled veteran-owned business enterprise" means a business that is at least 51% owned and operated by one or more service-disabled veterans, or, in the case of a publicly held company, a firm in which at least 51% of the stock is owned by one or more service-disabled veterans. A "service-disabled veteran" is a veteran with a disability that is military service-connected.

ARTICLE 37. ASSIGNMENT AND SUBCONTRACTING

- 37.1 Assignment. Contractor will not assign this Contract or any right under this Contract without Company's prior written consent, and any attempted assignment without that consent will be void and a material breach of this Contract. Company will not unreasonably withhold or condition its consent to any requested assignment. If Company consents to an assignment, neither that consent, nor the assignment will release Contractor from any of its obligations under this Contract.

37.2 **Subcontracting.** Contractor shall not subcontract any or all of the Work without prior written consent of Company which shall not be unreasonably withheld. Contractor shall be fully responsible for the acts or omissions of any Subcontractors of any tier and of all persons employed by them, shall maintain complete control over all such Subcontractors, and neither the consent by Company, nor anything contained herein, shall be deemed to create any contractual relation between the Subcontractor of any tier and Company. Contractor will ensure that each subcontract for the performance of any portion of the Work expressly provides that if this Contract is terminated for any reason, Company may elect to have Contractor assign the subcontract to Company and that the Subcontractor consents to, and will be bound by, that assignment. Additionally, promptly upon the expiration of Contractor's warranties with respect to the Work, Contractor will assign to Company all Subcontractor warranties that have not yet expired.

ARTICLE 38. GOVERNING LAW; JURISDICTION; WAIVER OF JURY TRIAL

This Contract will be governed by and construed in accordance with the Laws of the State of Nevada, without giving effect to its choice or conflicts of law provisions. All civil actions must be commenced exclusively in the courts of Clark County or Washoe County, Nevada or the United States District Court for the District of Nevada.

TO THE FULLEST EXTENT PERMITTED BY LAW, EACH OF THE PARTIES HERETO WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF LITIGATION DIRECTLY OR INDIRECTLY ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS THIS CONTRACT. EACH PARTY FURTHER WAIVES ANY RIGHT TO CONSOLIDATE ANY ACTION IN WHICH A JURY TRIAL HAS BEEN WAIVED WITH ANY OTHER ACTION IN WHICH A JURY TRIAL CANNOT BE OR HAS NOT BEEN WAIVED.

ARTICLE 39. NON-EXCLUSIVE RIGHTS

Nothing in this Contract is to be construed as granting to Contractor an exclusive right to provide any or all of the Work anticipated herein. The use of Contractor's services is completely discretionary with Company. This Contract shall not be construed in any way to impose a duty upon Company to use Contractor.

ARTICLE 40. SEVERABILITY

If any part of this Contract is for any reason held to be unenforceable, the remaining parts will continue to be enforceable.

ARTICLE 41. INTEGRATION

This Contract and any referenced exhibits and attachments constitute the complete agreement between the Parties. All understandings, representations, warranties, agreements and any referenced attachments, if any, existing between the Parties regarding the subject matter hereof are merged into and superseded by this Contract, which fully and completely expresses the agreement of the Parties with respect to the subject matter hereof. Any Scope of Work, Specifications, Drawings, Schedules or other documents listed in this Contract are incorporated by reference into this Contract.

ARTICLE 42. ORDER OF PRECEDENCE

Any inconsistency or conflict in this Contract will be resolved by giving precedence in the following order: (a) Change Order; (b) this Contract; (c) Specifications; (d) Appropriate Vegetation treatments and permit

requirements; (e) Purchase Order; (f) any remaining Contract attachments (e.g., instructions, other documents, exhibits).

ARTICLE 43. NO WAIVER

Either party's failure to enforce any provision of this Contract at any time, or to require performance by the other party of any provision of this Contract at any time, will not be a waiver of any provision or in any way affect this Contract's validity or any Party's right to enforce each and every provision.

ARTICLE 44. SURVIVAL

The following Articles will survive Final Completion and the termination of this Contract for any reason: RECORDS AND AUDIT, AUTHORIZED REPRESENTATIVES AND NOTICE, WARRANTIES, INDEMNIFICATION and all additional indemnification obligations in this Contract, CONTRACTOR CONDUCT, HAZARDOUS MATERIAL, CONFIDENTIALITY, WORK PRODUCT, DISPUTE RESOLUTION, ASSIGNMENT AND SUBCONTRACTING, GOVERNING LAW; JURISDICTION; WAIVER OF JURY TRIAL, SEVERABILITY, INTEGRATION, ORDER OF PRECEDENCE, NO WAIVER, and SURVIVAL.

ARTICLE 45. CYBERSECURITY

45.1 SCOPE OF THIS ARTICLE

This ARTICLE 45, CYBERSECURITY applies to Contractor and its Personnel and Subcontractors that provide hardware, software, or services to the Company that may impact the confidentiality, integrity, or availability of the Company's networks, systems, software, Data, or Confidential Information for the term of the Contract. Contractor agrees that its cybersecurity protocols shall either comply with this ARTICLE 45, CYBERSECURITY, or Contractor will not access Company's networks or systems from a device that was not issued by Company.

45.2 CYBER SECURITY CONTROLS

- a. Contractor shall have and maintain security controls to protect the Company's networks, systems, software, Confidential Information, and Data that are no less rigorous than the latest published version of ISO/IEC 27001 – Information Security Management Systems– Requirements, and ISO/IEC 27002 – Code of Practice for International Security Management
- b. Contractor agrees to disclose to the Company known security vulnerabilities in hardware, software, and services provided under the Contract in a timely manner.
- c. Contractor warrants that the hardware, software, and patches provided under the Contract, will not contain malicious code or any unwanted or unexpected features. Contractor agrees to provide a method to verify the integrity and authenticity of all software and patches provided by the Contractor.
- d. If Contractor will have remote access to Company systems or networks, Contractor shall follow all applicable Company requirements for Contractor-initiated interactive remote access and system-to-system remote access with Contractor. To the extent Contractor's Personnel will have interactive remote access to Company's networks, systems or applications, Contractor's Personnel will use multi-factor authentication provided by the Company. Authentication tokens and passwords must not be shared. Upon either (i) Personnel termination actions or (ii) changes in the status of Personnel which removes their need for remote access, Contractor shall report

such termination or change in status to the Company's Service Desk by telephone and email as soon as practicable and no later than close of the same business day. In the case of Sensitive Personnel and/or involuntary termination, notification must be immediate. In all other cases, notification must be within one business day.

- e. Contractor shall ensure that email from the Contractor and any services provided under the Contract:
 - i. Originates from a domain or domains with a published Domain-based Message Authentication, Reporting and Conformance ("DMARC") policy of "reject" and with a published Sender Policy Framework policy consisting of valid senders and a "fail" directive (-all). If the optional DMARC "pct" directive is used, "pct" must be set to "100";
 - ii. Passes a DMARC authentication check;
 - iii. Utilizes a DomainKeys Identified Mail (DKIM) 2048 bit key; and,
 - iv. Supports Transport Layer Security (TLS).
- f. Contractor shall encrypt and sign file transfers to or from the Company via Gnu Privacy Guard (GPG), Pretty Good Privacy (PGP), or other mutually agreeable payload encryption solution. Encryption shall utilize National Institute and Technologies-approved algorithms, key lengths and cryptoperiods, with a two-year key lifetime or other mutually agreeable payload encryption solution.
- g. Contractor shall utilize physical or virtual token-based multi-factor authentication compliant with National Institute of Standards and Technologies Authentication Assurance Level 2 or higher for remote access into Contractor networks and external access to Contractor email. Authenticators classified as Restricted by National Institute of Standards and Technologies guidance, such as short message service text messages or email, are prohibited.

45.3 OVERSIGHT OF COMPLIANCE

As evidence of compliance, Contractor shall either:

- a. If the contract includes hosted or cloud services, Contractor shall provide annually to the Company a Statement on Standards for Attestation Engagements (SSAE) Service Organization Control (SOC) 2 Type II audit covering the scope of the contract and pertaining directly to the Contractor.
- b. If the contract does not include hosted or cloud services, Contractor shall either:
 - i. Annually provide a copy of ISO 27001 certification covering the scope of the contract and pertaining directly to the Contractor; or,
 - ii. Annually provide a copy of a third-party audit covering the security controls relevant to hardware, software, or services provided under this contract and pertaining directly to the Contractor. Audit results and Contractor's plan to correct any negative findings must also be made available to the Company; or,
 - iii. Allow Company to conduct an assessment, audit, examination, or review of Contractor's security controls to confirm Contractor's adherence to the terms of this ARTICLE 45, CYBERSECURITY, as well as any applicable laws,

regulations, and industry standards, not more than once per year or upon notification of any Security Incident or complaint regarding Contractor's privacy and security practices. Company may elect to obtain the services of a mutually-agreeable third party to conduct this assessment, audit, examination, or review on behalf of Company. Company shall give Contractor no less than thirty (30) calendar days' notice of its intent to conduct such assessment, audit, examination, or review. As part of this assessment, audit, examination, or review, Company may review all controls in Contractor's physical and/or technical environment in relation to all Confidential Information being handled and/or hardware, software, or services being provided pursuant to this Contract. Contractor shall fully cooperate with such assessment by providing access to knowledgeable personnel, physical premises, documentation, infrastructure, application software, and systems relevant to the provision of hardware, software, or services under the Contract.

- c. Allow Company to conduct an assessment, audit, examination, or review of Contractor's security controls to confirm Contractor's adherence to the terms of this ARTICLE 45, CYBERSECURITY, as well as any applicable laws, regulations, and industry standards, not more than once per year or upon notification of any Security Incident or complaint regarding Contractor's privacy and security practices. Company may elect to obtain the services of a mutually-agreeable third party to conduct this assessment, audit, examination, or review on behalf of Company. Company shall give Contractor no less than thirty (30) calendar days' notice of its intent to conduct such assessment, audit, examination, or review. As part of this assessment, audit, examination, or review, Company may review all controls in Contractor's physical and/or technical environment in relation to all Confidential Information being handled and/or hardware, software, or services being provided pursuant to this Contract. Contractor shall fully cooperate with such assessment by providing access to knowledgeable personnel, physical premises, documentation, infrastructure, application software, and systems relevant to the provision of hardware, software, or services under the Contract.

45.4 SECURITY INCIDENT PROCEDURES; EQUITABLE RELIEF

In the event of a Contractor, or Subcontractor Security Incident affecting the Company, the Company's networks, systems, software, Data, or the Company's Confidential Information,

- a. Contractor shall:
 - i. Notify the Company of the Security Incident as soon as practicable, but no later than 48 hours after Contractor becomes aware of it, to 515-281-2967 and GlobalSecurityOperations@brkenenergy.com; and
 - ii. Provide the Company with the name, phone number, and email for the Contractor Personnel who shall serve as Contractor's primary security contact and shall be available to assist the Company with Security Incident management, response, and recovery associated with the Security Incident.
- b. Immediately following Contractor's notification to the Company of a Security Incident, the Parties shall coordinate with each other to investigate such Security Incident. Contractor agrees to coordinate with Company in Company's handling of the matter, including: (i) assisting with

any investigation and (ii) making available all relevant records and other materials required to comply with applicable law, regulation, industry standards, or otherwise reasonably required by Company.

- c. Contractor shall use best efforts to immediately remedy any Security Incident and prevent any further or recurrent Security Incident at Contractor's expense in accordance with applicable privacy laws, regulations, and standards. Contractor shall reimburse Company for actual reasonable costs incurred by Company in responding to, and mitigating damages caused by, any Security Incident, including all costs of notice and/or remediation pursuant to this section.
- d. Contractor shall reasonably cooperate at its own expense with Company in any litigation or other formal action deemed reasonably necessary by Company to protect its rights relating to the use, disclosure, protection, and maintenance of its Confidential Information and Data with the exception of information protected as confidential pursuant to applicable local, state, and federal laws.
- e. Contractor acknowledges that any breach of Contractor's obligations set forth in this ARTICLE 45, CYBERSECURITY may cause Company substantial irreparable harm for which monetary damages would not be adequate compensation and agrees that, in the event of such a breach or threatened breach, Company is entitled to seek equitable relief, including a restraining order, injunctive relief, specific performance and any other relief that may be available from any court, in addition to any other remedy to which Company may be entitled at law or in equity. Such remedies shall not be deemed to be exclusive but shall be in addition to all other available remedies at law or in equity, subject to any express exclusions or limitations in the Contract to the contrary.

45.5 OBLIGATIONS ON TERMINATION AND TERMINATION ASSISTANCE

In addition to any other obligations that arise on termination or expiration of this Contract, the Parties agree that, on any expiration or termination of this Contract, upon completion of the delivery of the products and services to be provided under this Contract, or at any time upon Company's request, regardless of the circumstance:

- a. Contractor shall immediately surrender to Company all access cards, security passes, passwords and other such devices granting access to any Work Site or to Company networks or computer systems; and
 - i. If Contractor has access to Company facilities or systems, Contractor shall immediately surrender to Company all access cards, security passes, passwords and other such devices granting access to any Work Site or to Company networks or computer systems; and
 - ii. If Contractor has Company Data, Contractor shall return any Company Data that is in its care, custody or control to Company in the format requested by Company and Contractor shall, within 14 days of receiving Company's written confirmation that it can read the Data provided by Contractor, (1) permanently delete any copies of the Data in Contractor's care, custody or control and (2) send Company written confirmation that data has been deleted.
 - iii. If Contractor has Company hardware or removable media, Contractor will return to Company all hardware and removable media provided by Company that contains Company Data. Company Data in such returned hardware and removable media may not be removed or altered in any way. The hardware should be

physically sealed and returned via a bonded courier or as otherwise directed by Company. If the hardware or removable media containing Company Data is owned by Contractor or a third-party, a written statement detailing the destruction method used and the data sets involved, the date of destruction and the entity or individual who performed the destruction will be sent to a designated Company security representative within fifteen (15) calendar days after completion of the delivery of the products and services to be provided under this Contract, or at any time upon Company's request. Contractor's destruction or erasure of Company Data pursuant to this ARTICLE 45, CYBERSECURITY must be in compliance with NIST or ISO Standards.

Prior to the expected expiration or termination of a Contract Document by either Party for any reason, or prior to the expected expiration or termination of this Contract for any reason, including the default of the terms of a Contract Document or a default under this Contract, Contractor agrees to provide Company with the reasonable assistance services requested by Company. These services will include, at a minimum, converting data, providing parallel services until Company has transitioned to a new system, providing on-site technical support, cooperating with Company or its designated vendor in developing required interfaces, and such other assistance services as shall be necessary or appropriate to facilitate, without material or extended interruption to the Services, the orderly transition of the Services to Company or its new provider of services. The Parties agree that assistance services may extend beyond the Term as reasonably required by Company.

45.6 PROHIBITED VENDORS AND VENDOR REGIONS

Contractor may not use in the provision of Work or Services to Company, directly or indirectly using subcontractors, the services, products, component pieces or sub-assemblies of any company identified by Company or by the U.S. Government and/or regulatory authorities as a security threat (collectively, the "Prohibited Vendors and Vendor Regions"), including without limitation the companies identified by Company in Exhibit I and by the U.S. Department of Commerce (which are currently posted on the internet at <https://www.bis.doc.gov/index.php/regulations/export-administration-regulations-ear> and as published in 15 CFR, Subchapter C, part 744, Supplement No. 4). Contractor is responsible for being familiar with the Prohibited Vendors and Vendor Regions, including additional Prohibited Vendors and Vendor Regions that Company may identify by Notice to Contractor and that the U.S. Government may identify from time to time during the term of this Contract. If Contractor fails to abide by the requirements of this ARTICLE 45, CYBERSECURITY, Company will provide Contractor with Notice and a 30 day opportunity to cure. Continued failure to abide by this requirement will be considered a material breach of this Contract.

ARTICLE 46. OFFICE OF FOREIGN ASSETS CONTROL

- 46.1 Contractor warrants that neither Contractor nor a) any parent, affiliate, or subsidiary to Contractor, or b) any officer, director, employee, agent, lobbyist, or representative of Contractor (i) is on, or owns fifty percent (50%) or more of any entity on, any sanction list maintained and published by the U.S. Department of the Treasury's Office of Foreign Assets Control ("OFAC"), including but not limited to the Specially Designated Nationals and Blocked Persons List and Consolidated Sanctions List maintained and published by OFAC and available at <https://www.treasury.gov/resource-center/sanctions/Pages/default.aspx> (collectively the "OFAC sanctions lists") or (ii) does business in violation of any OFAC sanction program set forth at <https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information>. (iii) does business in violation of any Executive Order or similar law or regulation regarding sanctioned individuals or entities. Contractor further warrants, acknowledges, and agrees that:
1. Neither Contractor nor any a) any parent, affiliate, or subsidiary to Contractor, or b) any officer, director, employee, agent, lobbyist, or representative of Contractor is operating or acting under any alias or pseudonym to avoid detection as a person or entity on any of OFAC and Uyghur Forced Labor Prevention Act sanctions lists;
 2. Contractor is prohibited from and shall not, either directly or indirectly, involve or engage in any manner any person or entity that is on any of the OFAC and Uyghur Forced Labor Prevention Act sanctions lists in the performance of this Contract, whether as an officer, director, employee, agent, lobbyist, representative, contractor, subcontractor, vendor, consultant, supplier, materialman, or any other role or relationship of any kind; and
 3. Contractor's obligations under this Section 46.1 are ongoing, and Contractor shall remain up-to-date with recent actions and updates by OFAC and Uyghur Forced Labor Prevention Act Operational Guidance for Importers and shall immediately notify Company at any time it learns that a representation made in this Section 46.1.3 is no longer accurate or that Contractor otherwise has been or is in violation of this Section 46.1.
 4. The warranties, representations, and obligations of this Section 46.1.4 are material to Company's decision to enter into this Contract, and any failure or violation of same is grounds for termination for cause by Company as a material breach of a provision of the Contract Documents under section 36.
- 46.2 Contractor further agrees that it will fully comply and cooperate with Company in any inquiry, request, or investigation initiated by OFAC arising from or related to Contractor's performance under this Contract and will defend, indemnify, and hold harmless Company, its agents, representatives, and employees of and from all fines, fees, penalties, or other liabilities or damages of any kind arising from or related to any failure or violation of Contractor's warranties, representations, and obligations under this Section 48.2. This obligation is in addition to and not in derogation of any other obligation Contractor may have to defend, indemnify, or hold harmless Company, its agents, representatives, and employees under this Contract.
- 46.3 Contractor acknowledges and agrees that the warranties, representations, and obligations of this subsection 46.3 are material to Company's decision to enter into this Contract, and any failure or violation of same is grounds for termination for cause by Company as a material breach of a provision of the Contract Documents.

ARTICLE 47. PROHIBITED IMPORTS

Contractor must take all reasonable efforts to (1) prohibit importing and then selling to Company or (2) using in its supply-chain any product that was mined, produced, or manufactured wholly or in part by forced labor, including forced or indentured child labor pursuant to the Tariff Act of 1930. 19 U.S.C. Section 1307.

“Forced labor” shall mean all work or service which is exacted from any person under the menace of any penalty for its nonperformance and for which the worker does not offer himself voluntarily, included forced or indentured child labor. *Id.*

These products can be found on the internet at <https://www.dol.gov/agencies/ilab/reports/child-labor/list-of-goods>. Contractor is responsible for being familiar with the products posted by the Department of Labor, which may change from time to time during this contract. If Contractor fails to abide by the requirements of this ARTICLE 47, PROHIBITED IMPORTS, Company will provide Contractor with Notice and a 30-day opportunity to cure. Continued failure to abide by this requirement will be considered a material breach of this Contract.

ARTICLE 48. CALIFORNIA CONSUMER PRIVACY ACT

Where applicable, Contractor agrees that, in connection with the performance of its obligations hereunder, it is a “service provider” of Company within the meaning of the California Consumer Privacy Act (as in effect from time to time, including all applicable regulations issued thereunder, the “CCPA”). Accordingly, Contractor agrees to comply with all of the requirements of the CCPA that apply to service providers (as defined under the CCPA), including without limitation the prohibition on retaining, using, selling or disclosing personal information (as so defined) provided by or collected on behalf of Company for any purpose other than for the specific business purpose of performing obligations on behalf of Company hereunder, or as otherwise permitted under the CCPA. Moreover, to the extent Contractor’s obligations under this Contract include the collection of personal information on behalf of Company, Contractor agrees that it shall limit the personal information it collects to that personal information which is necessary to enable it to perform its obligations under this Contract. Contractor will defend, indemnify and hold Company harmless from and against any claims and losses (including reasonable attorney’s fees) to the extent arising from actual or alleged breaches of this ARTICLE 48, CALIFORNIA CONSUMER PRIVACY ACT, or violations of the CCPA by Contractor with respect to personal information received, collected, processed, disclosed or retained by Contractor in connection with the performance or non-performance of its obligations under this Contract.

In the event Company receives a verifiable consumer request from a consumer to delete the consumer’s personal information, Contractor shall delete the consumer’s personal information from its records promptly upon Company’s request.

In the event Company receives a verifiable consumer request from a consumer to provide the consumer with consumer’s personal information stored or retained by Contractor on behalf of Company, Contractor shall promptly provide Company all of the requesting consumer’s personal information retained in its records in a secure format and secure mean of transmission as is approved by Company and otherwise in a manner that is consistent with the requirements of the CCPA.

In the event Contractor either receives the foregoing requests to delete or disclose or receives a “do not sell” request, in each case, directly from a consumer whose personal information Contractor collects, processes, retains or stores on behalf of Company, Contractor shall provide prompt written notice to Company, and, as directed by Company, Contractor shall either act on behalf of Company in responding to the request or inform the consumer that the request cannot be acted upon because the request has been sent to a service provider instead of Company.

EXHIBIT A SCOPE OF WORK AND SPECIFICATIONS

A.1 SCOPE OF WORK

The Parties recognize the importance of the elimination of fire hazards and this Contract represents cooperative and pre-emptive implementation of the requirement to eliminate fire hazards. Contractor will conduct hazardous fuels management and standby services, at Company's request, and as described below on a "time and materials basis" at the amounts set forth EXHIBIT B, PRICING SCHEDULE.

Contractor Obligations:

1. Contractor, with its qualified Personnel, will conduct vegetation management of ground fuels/vegetation, such as clearing brush and other debris, by utilizing various types of fuel removal techniques around Company's electrical assets including, without limitation, powerline right of ways, transmission and distribution ("T&D") lines, and Company's infrastructures located within Company's electric service territory in Nevada and California. Contractor shall perform the Work in accordance with Contractor's community wildfire protection plan ("CWPP"), fuel treatment requirements established by the authority(ies) having jurisdiction ("AHJ") over Contractor, Nevada Senate Bill 329, Company's approved natural disaster protection plan ("NDPP"), NDPP resilient corridors, then-current International Wildland-Urban Interface Code ("IWUIC") Appendix A requirements, including the requirements outlined by the United States Forest Service ("USFS"), the Bureau of Land Management ("BLM"), state laws, CWPP and USFS decision memos, local AHJ, and other state, local and federal agencies to reduce the threat of wildfire and improve the capabilities to control such fires. The Parties will work together to implement appropriate and effective maintenance treatment to prevent the growth of noxious or flammable weeds within and around the right of ways.
2. Standby work shall start within one (1) hour of driving to, preparing for, or actively engaging in Project-related Work.
3. Contractor will provide qualified standby Personnel and standby Equipment, as requested, when Company is engaged in high fire risk activities.
4. At Company's request, Contractor will provide qualified Personnel for fire standby during high fire danger events (red flag days, public safety outage management ("PSOM") events, etc.) and will provide infrastructure protection. This Work can be performed anywhere, where legally permitted, in and around Company's infrastructure across the state of Nevada or California.
5. Contractor will provide qualified resources to conduct wildland training to other field Personnel. This Work can be performed anywhere, where legally permitted, in and around Company's infrastructure across the state of Nevada or California.
6. Contractor shall follow its normal course of standard operation for dispatching fire suppression services. Contractor shall not self-dispatch Equipment and/or Personnel for fire suppression services and invoice Company outside of its normal course of standard operation. Self-dispatching means an agency, district, etc. that dispatches its own equipment and/or personnel for fire suppression services on behalf of Company outside of Contractor's normal course of standard operation.

7. In the event Contractor believes it is prudent to protect Company's infrastructure without being directed to provide fire suppression services during its normal course of standard operation, Contractor shall request approval from Company prior to self-dispatching Equipment or Personnel to a Company Site. Upon Company approval, Contractor may provide such services. Contractor shall memorialize its justification and documentation for need of the self-dispatched suppression services, in an ICS-214, no later than twenty-four (24) hours after Company has issued its approval or after the threat to Company's Sites or infrastructure has been controlled, whichever occurs later.
8. Contractor will provide staff to represent Company and Contractor interests during community outreach and media events regarding hazardous fuels, wildland fire, PSOM events, and NDPP initiatives. Contractor will implement CWPP updates and public education regarding fire safety and seek additional external funding opportunities to expand the footprint of work done under this agreement in order to increase resilience and risk management in WUI communities and around Company infrastructure. This work can be performed anywhere in and around Company's infrastructure across the state of Nevada or California.
9. Contractor will designate a project manager or similar designee as a single point of contact to work as a liaison/project coordinator with Company. The purpose of this position will be to assist in the planning, communication, reporting, progress mapping, logistics, establishing contacts with private, state, and federal landowners, providing routine updates to Company Project Manager or fire mitigation officer of progress and challenges, capturing accurate project coding, conducting daily tailgate safety briefing are conducted and documented and effective/efficient implementation of services outlined in this Scope of Work. This work can be performed anywhere in and around Company's infrastructure across the state of Nevada or California.
10. Company and Contractor will meet and confer in preparing a schedule of projects to be performed. Contractor will perform the work as agreed to by the Parties. When an area is finished, Contractor shall notify Company, and Company will inspect and "sign off" on the Project when it is accepted. There is no warranty or liability by Contractor after the "sign off."
11. Contractor will perform the work on a "time and materials basis" and may start or stop Work at its discretion.
12. Contractor shall work with the Company on securing additional funding from state and federal grants to perform additional fuels treatments.
13. Contractor must coordinate the Work through Company's Project Manager and give Company advance written notice of when and where it will perform the Work to avoid confusion and delay.
14. Contractor will not commit or permit any act that would interfere with Company's, or any other contractor's, activities on or near the Site. Contractor will at all times comply with Company's instructions regarding the coordination of the Work with other activities at the Site.

A.2 Periodic Reports and Meetings

While actively performing Company-related Work, Contractor shall:

- While actively performing Company-related Work, submit photos to the Company's Fieldmaps or current arch GIS mapping platform weekly.
- Attend fire agency project meeting every Thursday at 8:30 AM via Microsoft Teams.
- Submit weekly project reports to the Company every Wednesday by 5:00 PM.

During the Term of this Contract, Contractor shall:

- Submit anticipated monthly Personnel and Equipment costs for the previous 30 days to the Company by the 25th of every month.
- Submit an updated list of Personnel, including each individual's position, working under this Contract to the Company by the 25th of each month.

A.3 Company's Requirements

- Company will provide quarterly projected Project goals and/or priorities.
- Company shall take reasonable measures to inspect the Work performed by Contractor. If Company has not issued an acceptance within one hundred twenty (120) days of Contractor's performance, it shall be deemed accepted.

A.4 Subcontractor Information

Below are the Subcontractors that will be utilized in the performance of this Work.

| Subcontractor Name | Description of the Work |
|--------------------|-------------------------|
| | |

A.5 Key Personnel

Provide names, titles and contact information for the persons who are deemed Contractor's key personnel, whose efforts are essential to the successful completion of the Contract.

| Name and Title | Contact Information |
|---|-------------------------------------|
| Jeremy Loncar – Fire Chief | (775) 847-0954 W / (775) 399-1746 |
| James Morgan – Assistant Fire Chief | (775) 847-0954 W / (775) 720-9592 C |
| Chris Barton – Fuels Management Officer | (775) 847-0954 W / (775) 230-0299 C |

A.6 Safety Requirements

In addition to complying with ARTICLE 23, SAFETY; INJURY AND INCIDENT PREVENTION of the Contract, Contractor must comply with all safety requirements identified by Company that are specific to the Site and shall meet the most stringent safety requirements set by the AHJ or the permit for the Project site.

A.7 Plans and Specifications

Contractor shall prepare a fire protection plan in accordance with the 2018 International Wildland-Urban Interface Code ("IWUIC"), as amended, or as otherwise required by the AHJ over Contractor.

A.8 Minimum Contractor Responsibilities

The provisions set forth below define the channels of responsibility for fire prevention activities and establish an attack procedure for fires within the Project area. The information set forth below are minimums, and the Contractor shall follow the most stringent fire and safety requirements set by the AHJ over the Contractor. Contractor shall also cooperate with local fire prevention authorities in eliminating hazardous fire conditions and implement the following fire plan under the direction of the project manager.

1. General requirements Contractor shall be responsible for:

Each Contractor shall be in communication with its local dispatch center. Immediately reporting all fires to the nearest fire suppression agency by calling 911, reporting via radio, and notifying Company dispatch. If a fire is unmanageable, field crews will evacuate. All fires will be reported to Company's designated fire mitigation officer or his/her designee regardless of size and actions taken.

When reporting a fire, provide the following information:

- Your Name
 - Call back telephone number
 - Project Name
 - Location: Legal description (Township, Range, Section or Latitude/Longitude); and Descriptive location (Reference point)
 - Fire Information: Including Acres, Rate of Spread and Wind Conditions
- a) Obtain the daily fire danger rating or Project activity level for the Project area and follow the required mitigation measures according to the adjective ratings.
- b) When working on United States Forest Service lands, Contractor shall notify the appropriate interagency dispatch center daily by phone with the scheduled work activities including hours of operation and request that the Fire Duty Officer is notified with this information.
- c) Smoking shall not be permitted, except in a barren area or in an area cleared to mineral soil at least three feet in diameter. All burning tobacco and matches will be completely extinguished and discarded in ash trays, not on the ground.
- d) Briefing all applicable Personnel on the fire precaution plan and associated requirements.
2. When a fire weather watch is in effect, the following activities are **prohibited** in the wildland areas:
- Operating or parking a vehicle or other motorized equipment over or on top of dried/cured vegetation;
 - Smoking, except within an enclosed vehicle or building;
 - Using an explosive(s);
 - Operating a chainsaw or other equipment powered by an internal combustion engine between 1:00 p.m. to 1:00 a.m.; and
 - Welding, or operating an acetylene or other torch with open flame or grinding.

The prohibitions stated above may be approved on a case-by-case basis with the review and approval of the AHJ and must be submitted in writing to the for approval.

3. RED FLAG DAYS Restrictions: No Chainsaws, hot work or other equipment powered by an internal combustion engine when Red Flag Days are in effect. All wood cutting and hot work is prohibited in the wildland areas until the warning is lifted.
4. Except for motor trucks, truck tractors, buses and passenger vehicles equipped with a maintained muffler, equip all hydro-carbon fueled engines, both stationary and mobile, including off-highway vehicles and motorcycles, and with spark arresters that meet USFS Standards as specified in the Forest Service Spark Arrester Guide and maintain the spark arresters in good operating condition. The Forest Service Spark Arrester Guides are available at the https://www.fs.fed.us/t-d/programs/fire/spark_arrester_guides/.
5. Equipment service areas, parking areas and gas and oil storage areas shall be located so that there is no flammable material within a radius of at least 50 feet of these areas. Keep work areas clear of

flammable material such as oily rags and waste, paper, cartons, and plastic waste and utilize proper containers for material storage.

6. Small mobile or stationary engine sites shall be cleared of flammable material for a radius of at least 16 feet from the engine.
7. Confine welding and grinding activity to cleared areas having a minimum radius of 20 feet measured from the place of welding or grinding.
8. Avoid driving vehicles and Equipment onto dry grass or brush.
9. Furnish each piece of equipment with the following:
 - a. Each truck, personnel vehicle tractor, grader or other heavy equipment with 1 shovel, 1 axe or pulaski, and 1 fully charged fire extinguisher UL rated at 2-A:10-B:C, or larger and 1 back pack filled with 5 gallons of water with hand pump.
 - b. Each welder will have 1 shovel, 1 fire extinguisher and 1 back-pack filled with 5 gallons of water with hand pump.
 - c. Each gasoline-powered tools such as chain saws, soil augers and rock drills require 1 shovel and 1 fully charged chemical pressurized fire extinguisher. The required fire tools shall, at no time, be farther than 26 feet from the point of operation of the power tool.
 - d. Equip each mechanized machine that has hydraulic systems with at least two 4A:80-B:C fire extinguishers, or equivalent, for each powered by an internal combustion engine (chipper, feller/buncher), except tractors and skidders. In addition, concentrations of wood dust and debris shall be removed from such equipment daily.
 - e. All shovels shall be size "O" or larger and shall be not less than 4 feet in length.
10. Proper vehicle maintenance should be followed including:
 - a. Securing trailer tow chains, no dragging parts ensuring they don't drag on the ground;
 - b. Check tire pressure, driving on exposed wheel rims will throw sparks;
 - c. Carry a fire extinguisher in your vehicle and be prepared to use it; and
 - d. Properly maintain brakes, brakes worn too thin may cause metal to metal contact which can cause a spark.

A.9 Environmental Requirements

1. Spill Reporting

Spills are required to be reported (gas, liquid or dry bulk material), regardless of whether the spill was contained, that meets either of the following conditions:

- Larger than one (1) gallon in a single event (not a long-term dripping condition unless it has been allowed to accumulate more than one (1) gallon); or
- Any quantity of a hazardous material.

[end of EXHIBIT A]

EXHIBIT B PRICING SCHEDULE

The following pricing schedule shall apply to this Contract:

STOREY COUNTY FIRE PROTECTION DISTRICT

Declared Costs – Personnel and Equipment

NV ENERGY ROSTERED PERSONNEL & EQUIPMENT

| POSITION | HOURLY RATE | NUMBER OF DAYS | NUMBER OF POSITIONS | OT RATE | YEAR 1-True | YEAR 2- True | YEAR 3- True | | Year 1 Estimated OT | Year 2 Estimated OT | Year 3 Estimated OT |
|----------------------------------|-------------|----------------|---------------------|---------|----------------|----------------|----------------|-----------------|------------------------|------------------------|------------------------|
| FMO - Fuels | \$ 147.46 | 164 | 1 | \$86.93 | \$ 241,832.66 | \$ 253,924.30 | \$ 266,620.51 | | \$ 17,385.15 | \$ 19,123.67 | \$ 21,036.03 |
| Heavy Equipment Operator - Fuels | \$101.46 | 164 | 1 | \$54.93 | \$ 166,387.41 | \$ 172,210.97 | \$ 178,238.35 | | \$ 10,985.87 | \$ 12,084.46 | \$ 13,292.91 |
| Captain - Fuels | \$108.27 | 164 | 2 | \$59.67 | \$ 355,117.86 | \$ 367,546.99 | \$ 380,411.13 | | \$ 23,866.89 | \$ 26,253.58 | \$ 28,878.94 |
| Engineer - Fuels | \$ 86.87 | 164 | 2 | \$44.78 | \$ 284,925.95 | \$ 294,898.36 | \$ 305,219.80 | | \$ 17,913.20 | \$ 19,704.52 | \$ 21,674.97 |
| Firefighter - Fuels | \$ 78.97 | 164 | 0 | \$39.29 | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - |
| Seasonal Firefighter | \$ 33.39 | 104 | 4 | \$29.40 | \$ 138,920.99 | \$ 143,783.23 | \$ 148,815.64 | | \$ 91,739.71 | \$ 100,913.68 | \$ 111,005.05 |
| Personnel Totals | | | 10 | | \$1,187,184.87 | \$1,232,363.83 | \$1,279,305.43 | \$ 3,698,854.13 | | | |
| Equipment Totals | | | | | \$ 814,377.33 | \$ 855,096.20 | \$ 897,851.01 | \$ 2,567,324.53 | | | |
| Totals (Estimated) | | | | | \$2,001,562.20 | \$2,087,460.03 | \$2,177,156.44 | \$ 6,266,178.67 | | | |

| Equipment Rates | | Rate | | | Estimated Use | | | |
|----------------------|----------------------------------|-------------------|-----------|---------|---------------|------------|--------|---------------|
| Unit | Type | \$/hr | \$/day | \$/mile | Hrs/ Days | Total Days | Miles | Total |
| P-71 | Type V Engine | \$ 160.00 | | | 6.00 | 208.00 | | \$ 199,680.00 |
| P-72 | Type VI Engine | \$ 160.00 | | | 6.00 | 104.00 | | \$ 99,840.00 |
| Brush-172 | Type III Engine | \$ 205.00 | | | | | | \$ - |
| Fuels-70 | Pickup - 2500 | | \$ 120.00 | \$ 0.65 | 1.00 | 208.00 | 40.00 | \$ 30,368.00 |
| DT-71 | Pickup - 3500 | \$ 110.00 | | \$ 1.75 | 2.00 | 104.00 | 40.00 | \$ 30,160.00 |
| DT-72 | Pickup - 3500 | \$ 110.00 | | \$ 1.75 | 2.00 | 156.00 | 40.00 | \$ 45,240.00 |
| DT-172 | Pickup - 5500 | \$ 110.00 | | \$ 1.75 | 2.00 | 52.00 | 40.00 | \$ 15,080.00 |
| Transport 71 | International 8100 | \$ 105.00 | \$ 200.00 | \$ 2.00 | 2.00 | 26.00 | 40.00 | \$ 7,540.00 |
| Transport 72 | Peterbilt 378 | \$ 105.00 | \$ 200.00 | \$ 2.00 | 2.00 | 26.00 | 40.00 | \$ 7,540.00 |
| Transport 172 | Flatbed - Ram 5500 | \$ 105.00 | \$ 200.00 | \$ 1.75 | 2.00 | 52.00 | 40.00 | \$ 14,560.00 |
| Excavator 72 | Case CX145 Excavator | \$ 250.00 | \$ 340.00 | | 5.00 | 78.00 | | \$ 97,500.00 |
| WT-172 | 6x6 Tender - Tactical | \$ 195.00 | | | 5.00 | 26.00 | | \$ 25,350.00 |
| WT-72 | Water Tender - Tactical | \$ 195.00 | | | | | | \$ - |
| Dump Trailers x 4 | 14k Dump Trailer | | \$ 85.00 | | 1.00 | 104.00 | | \$ 8,840.00 |
| Gooseneck Trailer | PJ 25k (*included w/ transport) | | | | | | | \$ - |
| Dozer 72 | CAT D-7 | \$ 210.00 | | | | | | \$ - |
| UTV 72 | Honda Pioneer 4x4 | | \$ 225.00 | | 1.00 | 26.00 | | \$ 5,850.00 |
| UTV 172 | Polaris Ranger 6x6 | | \$ 225.00 | | 1.00 | 26.00 | | \$ 5,850.00 |
| Chipper 72 (Package) | 5500 Chip truck + Chipper | \$ 120.00 | | | 6.00 | 52.00 | | \$ 37,440.00 |
| Chip Truck Only | Chip Truck Stand-alone Rate | \$ 70.00 | | | 6.00 | 26.00 | | \$ 10,920.00 |
| Chipper Only | Chipper Stand-alone Rate | \$ 50.00 | | | 6.00 | 26.00 | | \$ 7,800.00 |
| Skidsteer 72 | Cat 299D3XE | \$ 220.00 | \$ 275.00 | | 6.00 | 104.00 | | \$ 137,280.00 |
| | | TOTAL ESTIMATES | | | 62.00 | 1404.00 | 280.00 | \$ 786,838.00 |
| | | TOTAL W/ INDIRECT | | | | | | \$ 814,377.33 |

****Rates listed above are subject to de minimus indirect costs through contract period***

ADDITIONAL SCFPD PERSONNEL & EQUIPMENT

PERSONNEL RATES (Non-Rostered Employees)

NOTE: Additional staff that are not currently rostered through this agreement can be made available to NV Energy by request and approval of the duty officer or fire chief and will be included in the monthly billing.

| Operational Staff | Hourly Rate | Overtime |
|-------------------------------------|-------------|----------|
| Fire Chief | \$236.77 | |
| Assistant Fire Chief | \$218.52 | |
| Battalion Chief | \$200.94 | \$89.14 |
| Fire Marshal (Battalion Chief) | \$165.50 | \$99.47 |
| Fuels Management Officer | \$147.46 | \$86.93 |
| Fire Captain (Wildland) | \$108.27 | \$59.67 |
| Heavy Equipment Operator (Wildland) | \$101.46 | \$54.93 |
| Engineer (Wildland) | \$86.87 | \$44.78 |
| Firefighter (Wildland) | \$78.97 | \$39.29 |
| Captain | \$149.79 | \$63.59 |
| Fire Fighter/Paramedic | \$129.39 | \$53.40 |
| Fire Fighter/AEMT | \$116.97 | \$47.20 |
| Fire Inspector II | \$109.18 | \$67.50 |
| Fire Inspector I | \$99.12 | \$59.67 |
| Seasonal Firefighter | \$33.39 | \$29.40 |
| Volunteer Firefighter | AD Rate | N/A |

| Support Staff | Hourly Rate | |
|--|-------------|----------|
| Administrative Specialist/Office Manager | \$94.39 | \$55.99 |
| Administrative Assistant | \$74.91 | \$40.82 |
| EMS Coordinator / Medical Director | \$150.00 | \$225.00 |

APPARATUS & EQUIPMENT RATES

| Apparatus Type | Rate | Mileage |
|--------------------------------------|----------------|--------------------|
| Type I Engine – Structure Engine | \$255/hour | Included in hourly |
| Type III Engine – Brush Engine | \$205/hour | Included in hourly |
| Type IV, V, VI Engine – Brush Patrol | \$160/hour | Included in hourly |
| Type I Water Tender | \$195/hour | Included in hourly |
| Command Vehicle | \$120/daily | .65 Per Mile |
| Utility (1/2 Ton and Smaller) | \$115/daily | .65 Per Mile |
| Pickup (3/4 Ton and Above) | \$120.00/daily | .65 Per Mile |
| Ladder Truck | \$275.00/hour | Included in hourly |
| Heavy Rescue | \$210.00/hour | Included in hourly |
| Air Truck | \$170.00/hour | Included in hourly |

| | | |
|---|---|--|
| Fuel Truck | \$95.00/Hour | Included in hourly |
| Hazmat Unit | \$260.00/hour | Included in hourly |
| Heavy Equipment Mechanic Truck | \$150.00/hour | Included in hourly |
| Skid Steer (with bucket or masticator) | \$220.00/hour \$275 Per Day Standby | Incident to pay for fuel costs or \$40 per hour additional |
| Excavator (with bucket or masticator) | \$250.00/hour \$340 Per Day Standby | Incident to pay for fuel costs or \$50 per hour additional |
| Transport/Lowboy | \$105/hour \$200 Per Day Standby | \$2.00 per mile |
| Dozer Tender | \$110.00/hour | \$1.75 per mile |
| Type II Dozer | \$210/hour | Incident pays for fuel costs or \$60.00 per hour additional |
| Chip Truck W/Chipper | \$120/hour | Incident to pay for fuel costs or \$30 per hour additional |
| Ambulance | \$150/hour | Per-mile costs for Travel and Transports will be billed to the patient |
| Dump Trailer | \$85/day | No mileage charges |
| Special Event Staffing | \$850/day | Includes one unit with two personnel |
| Durable Medical Equipment | \$250.00/day | N/A |
| Side by Side UTV | \$225.00/day | Included in the daily cost |

-Any request for a Dozer, Skid Steer, or Excavator will be considered assistance by hire immediately from the time of order.

-Each dozer and the excavator, will be dispatched with a Dozer Tender. This vehicle will be assigned for the entire duration of the incident.

-Transport/lowboy utilized to transport the Dozer or Excavator will be billed at full rate during travel times and at stand-by-rate while on the incident.

-Heavy Equipment Operators and Transport Driver will be charged at their organizational rate.

-All Initial Attack apparatus will have a minimum of two (2) person staffing for the first 24 hours and increased to three (3) after 24 hours.

-Staff responding to an incident will be charged separately from the cost of the equipment.

-When an incident does not provide subsistence for assistance-by-hire personnel per diem at the federally established regional or CONUS rate shall apply in accordance with GSA per diem rates at www.gsa.gov Documentation in the form of receipts must be provided for reimbursement.

BILLING ADDRESS

Storey County Fire Protection District
145 North "C" Street
P.O. Box 603
Virginia City, NV 89440

DUNS NUMBER

959435876

TAX ID NUMBER

EIN # 88-6000134

CONTACT INFORMATION**Storey County Fire District Staff:**

| | Mobile | Office |
|--|----------------|----------------|
| Jeremy Loncar, Fire Chief | (775) 399-1746 | (775) 847-0954 |
| Jim Morgan, Asst. Fire Chief | (775) 772-3769 | (775) 847-0954 |
| Tiffany Pieretti, Office Manager | | (775) 847-0954 |
| Chris Barton, Fuels Management Officer | (775) 230-0299 | (775) 847-0954 |

Fire Stations:

| | |
|--|----------------|
| Fire Station #71, 145 N. "C" St., Virginia City | (775) 847-0954 |
| Fire Station #72, 2610 Cartwright Rd, Virginia Highlands | (775) 847-0971 |
| Fire Station #74, 431 Canyon Way, Lockwood | (775) 342-0220 |
| Fire Station #75, 1705 Peru Drive, McCarran | (775) 343-3300 |
| Storey County Communications Center | (775) 847-0950 |

[end of EXHIBIT B]

EXHIBIT C SPECIAL CONDITIONS

C.1 Conflict of Interest

1. Prior to commencing work on a Project for the Company, Contractor shall review the Project scope for a potential Conflict of Interest. A Conflict of Interest exists if Contractor has been retained as the project manager or is receiving compensation from a third party on the same Project. If a Conflict of Interest exists, Contractor shall not accept a Project to design, estimate and prepare an agreement on behalf of the Company. If no Conflict of Interest exists and Contractor accepts a Project to design, estimate and prepare an agreement on behalf of the Company, then Contractor must decline any subsequent work from a third party on the same Project. To avoid potential Conflicts of Interest, Contractor shall report to Company projects that Contractor has accepted with third parties on a periodic basis.

C.2 Data Security

1. Any information and data provided by Company to Contractor (electronically or otherwise) and used by the Contractor directly or indirectly in the performance of this Contract (“Data”) shall be subject to ARTICLE 31, CONFIDENTIAL INFORMATION. Contractor shall not use Data, and shall not permit any Subcontractor to use Data, for any purpose other than the purpose of performing the services set forth in this Contract.
2. During the term of the Contract, Contractor shall provide Company with Notice regarding the physical location of all Data. If Contractor moves the Data, Contractor shall provide Company with at least forty-eight (48) hours prior written notice of such move.
3. Contractor shall be responsible for preserving the integrity (i.e., completeness and accuracy) of, and preventing any unauthorized access, corruption, loss, damage and/or destruction to, the Data. Contractor shall take, and shall cause its Subcontractors to take, all reasonable measures to secure and defend their respective systems and facilities to comply with the foregoing requirements. Such measures shall include appropriate physical, electronic and managerial procedures to safeguard and secure the Data both in transit and at rest.
4. Contractor shall ensure the availability of the Data to Company’s authorized users at all times, subject to any service level agreements as may be set forth in the Contract. Contractor shall ensure that Company is provided with all applicable keys with respect to encrypted Data.
5. Contractor shall report to Company, within two (2) hours of discovery any and all instances of unauthorized access, corruption or loss, damage or destruction to the Data occurring on any system maintained by Contractor or any Subcontractor. In each such case, Contractor shall investigate such instance and provide Company with the results of such investigation along with a remediation plan for Company’s approval within twenty-four (24) hours of discovery. Upon such approval, Contractor shall implement such plan at Contractor’s sole cost and expense in accordance with a schedule that is agreed upon between the Company and the Contractor. The Contractor shall provide updates on the investigation and remediation at a frequency agreed upon after the initial notification until the remediation plan has been fully implemented.
6. Contractor agrees to comply and cause its Subcontractors to comply with applicable laws and regulations with respect to the protection and security of the Data (as such laws and regulations are amended from time to time) and at all times during the term of this Contract shall be, and shall cause its Subcontractors to be, independently certified as to its compliance with Service

organization Control 2 (“SOC 2”) and related or successor standards. Contractor shall indemnify and hold Company harmless from and against any losses incurred by Company as a result of Contractor’s breach of the foregoing requirements.

7. Contractor agrees to provide Company with such information and access to Contractor’s premises (upon giving reasonable notice) as Company may reasonably require to satisfy itself that Contractor is complying with the obligations referred to in this EXHIBIT. Further, Contractor shall supply Company with copies of all audit reports evidencing Contractor’s and its Subcontractor’s compliance with the data security requirements set forth herein. Such reports shall include copies of audit reports assessing compliance with SOC 2 and/or related or successor standards.
8. In the event of termination of this Contract Contractor shall, when directed to do so by Company and to the extent legally permitted,, (i) erase and instruct all its Subcontractors to erase all Data from the Contractor’s systems and magnetic data; and /or (ii) transfer all Data from Contractor’s systems, and cause its Subcontractors to transfer all Data from their respective systems, to storage media designated by Company or otherwise directly to Company’s systems, as determined by Company.
9. The provisions set forth above apply to all Subcontractors as indicated to the extent and during such periods as they are in possession of any Data.
10. Contractor will follow Company requirements for all remote access to Company resources. Contractor will maintain accurate record of employees or Subcontractors who will have remote access to Company resources and the country of origin of individual remote access. The Company reserves the right to deny individual remote access connection at Company’s discretion.
11. For purposes of contacting Company to report a data breach, Contractor will contact by telephone, and concurrently in writing, Company Legal (Counsel for Customer Privacy Affairs) at (702) 402-5193 and Company Rates and Regulatory Affairs (Team Leader, Load Research) at (775) 834-4135, or as otherwise directed by Company in writing to Contractor.

[end of EXHIBIT C]

EXHIBIT D SITE SPECIFIC REGULATIONS

GENERATION SAFETY CONTRACTOR REQUIREMENTS

Incorporation by Reference of Company Material. Contractor must obtain a copy of Company's current Generation Safety Manual Procedure, SMP-9 Contractors and Visitors, by contacting the Company Procurement agent or the Company's Generation Safety Supervisor at (702) 402-8365. This Company manual is incorporated into the Contract by reference. Additional Company Generation Safety Manual Procedures will be provided based on the scope of work. Where there are discrepancies between this section and the Company procedure, the Company procedure will take precedence.

Job Scope Requirements.

- (1) The requirements outlined in this document shall be specified in all job scopes and shall be agreed upon by both parties when the contract is awarded.
- (2) Contractors performing work at a shall meet all requirements of OSHA, DOT, EPA, NFPA, NRC, NV State Fire Marshal, Local Fire Codes and/or any other regulatory agencies that may apply.
- (3) All requirements for written plans, policies, and procedures shall be adhered to, and proof of these shall be provided to the Company's Authorized Representative upon request. This includes proof of training.
- (4) If licensing or certification is required, copies of current documents shall be provided the Company's Authorized Representative upon request.
- (5) The Company hires certain Contractors to perform fire response and fire standby for the Company. These Personnel are typically within the fire protection trade and have been qualified or certified by their employer through successful completion of a training and certification program. Contractor shall provide proof of qualifications of personal for the position they are operating in to the Company's Authorized Representative.
- (6) Contractor shall have written approval from Company of all training classes or training conferences that the Contractor will be requesting reimbursed of the cost and personal hours from the Company prior to the training. Failure to seek preapproval from the Company would be at the responsible of the Contractor to cover all expenses for the training and personal hours.
- (7) A contractor safety orientation will be attended by Contractor and Personnel prior to Contractor beginning work at any Company generating Site.

Contractor policies that differ from the Company's Generation rules and procedures. These documents shall be discussed in advance with the Company's Project Manager.

Stopping Unsafe Work. The Company has authorized Company employees to stop any job that is unsafe. The Company's Project Manager and Contractor shall discuss the issues and implement corrective actions, when applicable, prior to Contractor continuing work. If the issues are unable to be resolved, the Work will be postponed or rescheduled until it can be performed safely. The Company expects the Contractor to stop Work if it becomes unsafe.

Notes Regarding Minimum Personal Protective Equipment and Clothing:

- (1) All Personnel shall come dressed for work appropriate for the Work being performed. The Company does not allow shorts, cutoffs, sleeveless shirts, athletic shoes, sandals, or soft top hiking boots. Additional clothing requirements may vary by Site. It is the Contractor's responsibility to become knowledgeable and comply with these requirements.
- (2) Safety glasses with side shields meeting the requirements of ANSI Z87. Prescription safety glasses must meet these requirements, or safety glasses designed to fit over prescription glasses must be worn.

- (3) Footwear meeting the requirements of NFPA 1977 Standard on Protective Clothing and Equipment for Wildland Fire Fighting and Urban Interface Fire Fighting are required to be worn by Contractors.. Open toed shoes, sandals and high heels are not authorized.
- (4) Hard hats shall meet the requirements of ANSI Z89.1 Type 1, Class E and G or NFPA 1977. Hard hats manufactured to look like cowboy hats are prohibited on all generating Sites and will not be considered proper head protection.
- (5) Contractors must have the Contracted company name and Personnel names on the hard hat.
- (6) All personal protective equipment must meet the appropriate ANSI and/or ASTM or NFPA standard for protection.
- (7) Hearing protection shall be worn in locations designated by the facility and/or when Work produces noise levels greater than 85 dBA.
- (8) Fall Protection is required when working at heights of four (4) feet or greater above ground on all elevated structures unless other fall prevention structures are in place (i.e. safety net, guardrail system or equivalent). Fall protection shall meet requirements of ANSI standard Z359.1.

Safe Work Practices.

Tools, Mobile Equipment, Overhead Cranes. Contractors shall supply their Personnel with tools necessary to perform the Work safely. In certain situations, Personnel may require the use of specialized tools, including mobile equipment and overhead cranes that are owned by the Company. Both parties must agree prior to use of the tools.

Tool Protocol for Foreign Material Exclusion. The primary contracting company shall provide a copy of Contractor's tool protocol for "Foreign Material Exclusion" when the scope of Work includes performing work on sensitive equipment, (turbines, generators, etc.). Foreign material exclusion ensures items, such as tools, dunnage, cleaning cloths, etc., do not remain on any equipment or machinery within the designated area. The intent is to prevent materials from causing damage during test running, start up or operation of the equipment. The system shall include a "check in/check out" process to account for material described above. In addition, a barrier or barricade shall be established to prevent unauthorized personnel from entering the designated area. Upon request, the primary contracting company will provide copies of their tool accountability logs to the Company Project Manager.



Contractor Incident Report

| | |
|---|---|
| Contractor Name: Address: Phone #: | Incident Date: Incident Type (Line Contact, Dig-in, Injury, etc.): |
| Address/Location of Incident: | Employees Involved: |
| DESCRIPTION OF FACTS / TASKS BEING PERFORMED | |
| | |
| CHRONOLOGICAL TIMELINE OF EVENTS | |
| | |
| WITNESS STATEMENTS | |
| | |
| EQUIPMENT / PPE COLLECTED FROM SCENE | |
| | |
| ACTION PLAN FOR CORRECTABLE OPPORTUNITIES, COMPLETION DATE (S) & RESPONSIBILITIES | |
| | |
| ATTACHMENTS: PHOTOS, SKETCHES, ETC. – LIST & ADD BELOW | |
| | |
| REPORT PREPARED BY CONTRACTOR REPRESENTATIVE: | |
| Print Name: Date: | Signature: |

EXHIBIT E FORM OF INVOICE AND PURCHASE ORDER

COMPANY TO PROVIDE UPDATED FORM OF INVOICE

□

Form of Purchase Order for Nevada Power Company d/b/a NV Energy and/or Sierra Pacific Power Company d/b/a NV Energy



Nevada Power Company
dba NV Energy
6226 West Sahara Avenue
Las Vegas NV 89146

Purchase Order

Purchase Order Date Revision Page 1

Bill To:

Nevada Power Company
Attn: Accounts Payable - S4A60
P.O. Box 10100
Reno NV 89520-0024

Or, email invoice to: APinvoice@NVEnergy.com

| Line-Schd Item | Mfg. Name | Vendor Item ID | Quantity | UOM | PO Price | Extended Amt |
|----------------|-----------|----------------|----------|-----|----------|--------------|
|----------------|-----------|----------------|----------|-----|----------|--------------|

Total PO Amount



Purchase Order

Purchase Order Date Revision Page
1

Sierra Pacific Power Company
dba NV Energy
6100 Neil Road
Reno NV 89511

Bill To:

Sierra Pacific Power Company
Attn: Accounts Payable - S4A60
P.O. Box 10100
Reno NV 89520-0024

Or, email invoice to: APInvoice@NVEnergy.com

| Line-Schd Item | Mfg. Name | Vendor Item ID | Quantity | UOM | PO Price | Extended Amt |
|----------------|-----------|----------------|----------|-----|----------|--------------|
|----------------|-----------|----------------|----------|-----|----------|--------------|

Total PO Amount

| Line-Schd Item | Mfg. Name | Vendor Item ID | Quantity | UOM | PO Price | Extended Amt |
|----------------|-----------|----------------|----------|-----|----------|--------------|
|----------------|-----------|----------------|----------|-----|----------|--------------|

Counterparty's written acceptance, delivery of goods or services, or performance of this Purchase Order creates a contract. NV Energy's Standard Purchase order Terms and Conditions apply.

This Purchase Order may be used to accept formal offers submitted in response to a Request for Proposal (RFP), or to fund bilaterally executed contracts. In such cases, the terms and conditions of the RFP or the Contract apply and take precedence over NV Energy's Standard Purchase Order Terms and Conditions.

The parties agree that this Purchase Order shall be governed by the Terms and Conditions located at:
<http://www.nvenergy.com/company/doingbusiness/suppliers/index.cfm>
 which are incorporated herein by reference. Seller represents by its execution hereof or performance hereunder that it has read and agrees to be bound by such terms and conditions.

Invoicing Instructions:

A. Counterparty will submit to Company an invoice for payment and any supporting back-up documentation, such invoice will contain the following information:

- (1) A valid NV Energy purchase order (PO) number - including the leading zeros;
- (2) The PO Revision Number or Release Number, if applicable;
- (3) Invoices for material only - a reference to the PO Line Number and Schedule Number for each Invoice Line;
- (4) The full name of NV Energy's personnel who requested the expenditure (to the extent available);
- (5) Counterparty's legal name and mailing address; name, title, and telephone number of its contact person;
- (6) Counterparty's remittance address if different from its mailing address;
- (7) A unique invoice number;
- (8) Invoice date, its due date, payment terms, and, if offered, the early payment discount terms;
- (9) Separate invoice lines for material and labor (when applicable) with appropriate tax applied to material portion only;
- (10) Freight shown as a separate line item, as applicable - if freight exceeds \$250, attach supporting documentation showing breakdown of freight costs.

Note: The State of Nevada does not collect sales tax on freight charges; accordingly, please separate freight charges on all invoices.

- (11) Tax shown as a separate line item, as applicable;
- (12) Miscellaneous charges included as separate line item;
- (13) Total invoice amount; and any supporting back-up documentation; and
- (14) Shipping date, ship to address, and shipping method.

B. Send invoice to:

Mail invoice to: NV Energy, Accounts Payable Processing Center, P.O. Box 10100 Reno, NV 89520-0024; or

Email invoice to: "APinvoice@NVEnergy.com".

Note: The email must contain only one (1) PDF file, with the invoice as first document and any backup as additional pages. There must be only one (1) attachment per email.

[end of EXHIBIT E]

EXHIBIT F

**UNCONDITIONAL WAIVER AND RELEASE
UPON FINAL PAYMENT**

Under NRS 108.2457(5)(d), use this form where Contractor (as lien claimant) has been paid the final billing.

Nevada Power Company d/b/a NV ENERGY and/or Sierra Pacific Power Company d/b/a NV ENERGY

Project Name:

Property Location:

Contractor:

Invoice Number:

Payment Amount:

Payment Period:

Amount of Disputed Claim(s):

The undersigned, Contractor has been paid in full for all work, materials, and equipment furnished to Nevada Power Company d/b/a NV ENERGY and/or Sierra Pacific Power Company d/b/a NV ENERGY for the above-described Property and waives and releases any notice of lien, any private bond right, any claim for payment and any rights under any similar ordinance, rule or statute related to payment rights that the undersigned, Contractor has on the above-described Property, except for the payment of Disputed Claims, if any, noted above. The undersigned, Contractor warrants that he either has already paid or will use the money received from this final payment to promptly pay in full all his laborers, subcontractors, materialmen, and suppliers for all work, materials, and equipment that are the subject of this waiver and release.

This Waiver and Release is signed by the authorized representative having the legal power and right to bind Contractor.

Dated:

.....

(Contractor's Company Name)

By:

Its:

Notice: This document waives rights unconditionally and states that you have been paid for giving up those rights. This document is enforceable against you if you sign it to the extent of the Payment Amount or the amount received. If you have not been paid, use a conditional release form.

CONDITIONAL WAIVER AND RELEASE
UPON FINAL PAYMENT

Under NRS 108.2457(5)(c), use this form where Contractor (as lien claimant) is required to execute a waiver and release in exchange for or to induce payment of a final billing and Contractor is not paid in exchange for the waiver and release. Or a single payee check or joint payee check is given in exchange for the waiver and release.

Nevada Power Company d/b/a NV ENERGY and/or Sierra Pacific Power Company d/b/a NV ENERGY

Project Name:
Property Location:
Contractor:
Invoice Number:
Payment Amount:
Payment Period:
Amount of Disputed Claim(s):

Upon receipt by the undersigned, Contractor of a check in the above-referenced Payment Amount payable to the undersigned, and when the check has been properly endorsed and has been paid by the bank on which it is drawn, this document becomes effective to release and the undersigned, Contractor is deemed to waive any notice of lien, any private bond right, any claim for payment and any rights under any similar ordinance, rule or statute related to payment rights that the undersigned, Contractor has on the above-described Property to the following extent:

This release covers the final payment to the undersigned, Contractor for all work, materials, or equipment furnished by the undersigned to the Property or to Company and does not cover payment for Disputed Claims, if any. Before any recipient of this document relies on it, he should verify evidence of payment to the undersigned. The undersigned, Contractor warrants that he either has already paid or will use the money received from the final payment to promptly pay in full all his laborers, subcontractors, materialmen, and suppliers for all work, materials, or equipment that are the subject of this waiver and release.

This Waiver and Release is signed by the authorized representative having the legal power and right to bind Contractor.

Dated:

.....
(Contractor's Company Name)

By:

Its:

[end of EXHIBIT F]

EXHIBIT G

JOB DESCRIPTIONS

Storey County Fire Protection District Job Description

Wildland Fuels Management Officer

Class Title: Wildland Fuels Management Officer
Reports to: Battalion Chief
FLSA Status: Non-Exempt
Created: 02/16/2021

JOB SUMMARY

Under general direction of the Battalion Chief overseeing Wildfire Coordination, the Wildland Fuels Management Officer plans and coordinates a fuels management program including prescribed fire activities and training for the Storey County Fire Protection District through allocated grant funding. Furthermore, this position will assist with wildland fire suppression, participate in fire prevention and education, conduct pre-suppression activities to include open space and trail maintenance, equipment and facility maintenance, and assists law enforcement by providing information about observed activities on open space land.

DISTINGUISHING CHARACTERISTICS

Incumbents at this level have minimal supervision and are expected to provide the Battalion Chief overseeing Wild Fire Coordination with reports, routine schedules of work to be performed, detailed expenses, and proposed budgets, and meeting notes relevant to the position duties.

This is a grant funded position and as such employees are responsible for knowingly abiding by the terms of the grant. This position will continue to be funded as long as the grant is renewed.

Employees in grant funded positions will not have lay-off rights.

The employee may work irregular hours, weekends, holidays, and evenings.

Applicants will be required to pass a physical ability test prior to appointment to the position. The physical ability test will consist of the pack test at the arduous level.

EXAMPLES OF ESSENTIAL FUNCTIONS

The duties listed below are examples of the work typically performed by an employee in this position. Performance of these functions is the reason the job exists. An employee may not be assigned all duties listed and may be assigned duties which are not listed below.

1. Develops and establishes goals, objectives, policies, and best practices for wildland fuels management; oversees and evaluates skills and training activities; develops, recommends and implements changes in service delivery; oversees the development, updating and maintenance of the District's policies and best practices relative to wildland fuels management.
2. Conducts studies and analysis of fuels management operations; identifies areas for improvement and develops training accordingly; stays current on recent developments, literature and programs related to assigned area.
3. Assist the Fire Chief or designee with formulation of budget(s) by recommending expenditures, monitoring budget(s), coordinating purchases for commodities and capital equipment for the District relative to wildland fuels management.
4. Supervise assigned staff including staff selection, staff training, work assignment and review, coaching and development, performance evaluation, discipline and conflict resolution. Participates in the development and planning for recruitment and promotional processes and staff development programs.
5. Authority to respond to complex incidents and participate in the incident as assigned.
6. Design and implement fuels management surveys to document presence, amount, and types of hazardous fuels and utilize the results of the surveys to prioritize prescribed fire and fuels management projects.
7. Research, develop, implement, and maintain grant applications and programs that support fuel reduction within the District.
8. Research, develop fuels management, operational plans, organize and implement green waste program, oversee pile burning and participate in community education programs. Plan, coordinate and oversee District pile burning and other prescribed fire activities including supervision of personnel as appropriate on District level fire prevention activities.
9. Coordinate with command staff, other agencies, cooperators, and stakeholders to develop interagency fuels strategies.
10. Represent the organization in multi-agency fuels management activities.
11. Prepare and present administrative and analytical reports including prescribed fire plans, fuel reduction plans, biomass and removal plans, staff reports and other necessary documents and correspondence.
12. Assist in development of annual reporting requirements.

13. Assist the community wildfire protection plan point of contact, defensible space program coordinator; including hazardous fuels reduction.
14. Assist with development of fire prevention and education plans, assist in the presentation of fire prevention and public education programs.
15. Assist with functions of the wildland fire program including maintenance of personnel qualification records, wildfire training and preparedness, and integration of resources during wildfire responses.
16. Establish and maintain positive communications with the public to provide education about defensible space regulations and recommendations.
17. May serve as a Contracting Officer's Representative (COR) on fuels management contracts and may be responsible for the preparation of contract specifications and performance measures.
18. Supervise assigned staff including professional development, coaching and mentoring, training, work assignments and review to ensure completion, accuracy and timeliness; performance appraisal and discipline; provide functional supervision for District including training in proper work methods and techniques, coordinating leave requests, scheduling to include communication with Chief's and staff and administering performance evaluations.
19. Responsible for observing the principles of risk management during emergency operations, project implementation, and day to day functions.
20. Oversees operations and personnel on projects pertaining to fire suppression fuels management, varying wildland fire situations, and ensures training plans and matrices are developed, appropriate, and followed on in wildland fire and natural resources.
21. Participates, supervises and oversees activities during natural resource management projects and wildland fire operations.

QUALIFICATIONS

Knowledge of

- Policies and procedures of Storey County Fire Protection District.
- Relevant local, state and federal mutual aid plans and agreements including Nevada Fire Chief's Mutual Aid Plan, Lake Tahoe Regional Chief's Agreement and USFS/BLM Agreements.
- Current best practices, developments and trends in fire service with emphasis on fuels reduction, fire prevention, and modern fire command.
- Current federal, state, and local laws pertinent to the assigned function, including fire/fuels.

- Fire behavior and fire control techniques to carry out prescribed burns and fuels reduction.
- Project and time management techniques in order to complete assigned projects in a timely manner in order to meet deadlines.
- Principles and practices of budget preparation and administration.
- Principles of management, supervision, labor/management relations, training and work evaluation.
- Current Fire, WUI and Life Safety codes.
- Relevant occupational hazards and safety standards.
- Statistics and cost management analysis.

Ability to

- Prepare budget recommendations and assist in determining the needs of the District and community in areas of suppression and emergency medical services.
- Function within the Incident Command system on a wide variety of emergency incidents.
- Interpret and apply Federal, State and local policies, laws and regulations.
- Plan, organize, direct and coordinate the work of staff.
- Supervise personnel, including training, assigning, and reviewing work, and conducting performance evaluations.
- Evaluate and analyze priorities and processes to determine their effectiveness and efficiency.
- Respond to emergency situations as needed.
- Prepare clear and concise plans, programs and reports relating to fuels reduction, fuels management and community risk reduction.
- Analyze problems and emergency situations, quickly develop effective and reasonable courses of action, identify alternative solutions, project consequences of proposed actions and implement recommendations in support of goals.
- Exercise emotional control and work under stressful situations.
- Exercise sound and independent judgment.
- Effectively communicate to multiple audiences including citizen groups, political leaders, agency representatives and volunteers both orally and in writing.
- Develop and present effective public education programs appropriate to the intended audience.

- Implement work methods and procedures that promote a safe working environment for employees and others and train staff in same.
- Prepare clear and concise operational work records and reports.
- Properly interpret and make decisions in accordance with laws, regulations, and policies.
- Establish and maintain effective working relationships with those contacted in the course of work.
- Learn and use computers and tablets along with related computer programs and software applications.
- Read topographical maps and use hand tools
- Provide basic maintenance to vehicles and equipment
- Plan, organize and prioritize daily activities
- Function effectively in potentially dangerous and life-threatening situations for extended periods of time
- Function effectively under the Incident Command System

LICENSING, EDUCATION & OTHER REQUIREMENTS

Any combination of training, education and experience that would provide the required knowledge and abilities. A typical way to gain the required knowledge and ability is:

High school diploma or GED, and five years of full time progressively responsible firefighting experience in forestry, fuels management, fire suppression or a closely related field, including at least two years of supervisory experience at or above the rank of Captain or comparable rank; or an equivalent combination of education, training and experience as determined by Human Resources. Higher education, such as a bachelor's or associates degree from an accredited college or university in Fire Science, Forestry, Natural Resources, Rangeland Management, Fire Technology or closely related field is highly desirable, but not required for appointment.

Required Certifications, Licenses, and Registration:

All required licenses and certificates must be maintained in active status without suspension or revocation throughout employment. The following licenses/qualifications are required at the time of employment:

- A valid Nevada driver's license (Must obtain a Commercial Class A within one year of hire)
- EMT-B (State of Nevada or National Registry) and CPR certificates
- NWCG qualified Strike Team Leader (including STEN, STCR, STEQ) or Task Force Leader (TFLD)
- NWCG qualified Initial Attack Incident Commander (ICT4)
- NWCG qualified Intermediate Faller (FAL2)

The following certificates are required at time of appointment:

- As required by NWCG 310-1, all certifications for Strike Team/ Task Force Leader and Initial Attack Incident Commander, plus:
 - NWCG L-280 Followership to Leadership
 - NWCG S-211 Portable Pumps and Water Use
 - NWCG S-212 Power Saws
 - NWCG S-219 Firing Operations or NWCG S-234 may substitute for S-219 requirement
 - NWCG S-231 Engine Boss- Single Resource
 - NWCG S-260 Incident Business Management
 - NWCG S-270 Basic Air Operations

The following qualifications/ licenses are required at the times specified below:

- A valid Nevada driver's license- Commercial Class A within one year of appointment
- NWCG qualified Firing Boss and Prescribed Fire Burn Boss III is required within one year of appointment
- Certification as a Pesticide Applicator through University of Nevada Cooperative Extension is required within one year of appointment

The following certificates are highly desirable, but not required for appointment:

- NWCG M-410 Facilitative Instructor or equivalent
- NWCG S-236 Heavy Equipment Boss- Single Resource
- NWCG S-339 Division/ Group Supervisor
- NWCG S-390 Introduction to Wildland Fire Behavior Calculations
- NWCG L-380 Fireline Leadership

PHYSICAL REQUIREMENTS & WORKING ENVIRONMENT

The conditions and requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job.

- ***Physical Requirements.*** The employee is regularly required to stand, walk, run, sit and drive; use hands to finger, handle, or feel; reach with hands and arms; talk and hear. The employee is occasionally required to climb, balance and stoop, kneel, crouch, or crawl, walk on uneven and steep terrain, and must frequently lift and/or carry up to 50 pounds. Specific vision abilities required for this position include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus. *In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Incumbents and individuals who have been offered employment are encouraged to discuss potential accommodations with the employer.*

Working Environment. The employee is regularly exposed to outside weather conditions; frequent exposure to wet and/or humid conditions, moving mechanical parts, high and precarious places, fumes or airborne particles, and toxic or caustic chemicals. The employee is occasionally

exposed to extreme cold, extreme heat, risk of electrical shock, and vibration. The noise level in the work environment is usually loud. The employee is exposed to dangerous conditions arising out of direct contact with out-of-control fires.

This class specification lists the major duties and requirements of the job and is not all-inclusive. Incumbent(s) may be expected to perform job-related duties other than those contained in this document and may be required to have specific job-related knowledge and skills.

Effective the _____ day of _____ 2021.

Jeremy Loncar
Fire Chief

Tobi Whitten
Human Resources Director

Job Description

Fire Captain

(Wildland / Fuels Management Division)

Class Title: Fire Captain (Wildland / Fuels Management Division)

Reports to: Fuels Management Officer (Wildland / Fuels Management Division)

FLSA Status: Non-Exempt

Created: 06/08/2023

JOB SUMMARY

Under general direction of a Fuels Management Officer, incumbents manage the day-to-day fire protection and fuels management operations of assigned functional areas including fire readiness, project oversight, staffing, fire prevention, training, and incident command. They also assist with administrative duties in areas such as budget preparation, scheduling, planning and equipment maintenance, and are supervisory in nature. Additionally, incumbents serve as shift supervisors with responsibility for utilizing personnel and equipment during emergencies / fuels management projects.

DISTINGUISHING CHARACTERISTICS

Manage, supervise, and participate in functional areas of fire protection and fuels management; compile information, develop plans and make recommendations concerning training, prevention, suppression, emergency operations, fuels management, support services and administration; develop plans, regulations, guidance documents and reports on regional wildfire and fuels management activities; implement and coordinate regional wildfire activities with federal, State, and local partners.

This is a grant funded position and as such employees are responsible for knowingly abiding by the terms of the grant. This position will continue to be funded as long as the grant is renewed. ***Employees in grant funded positions will not have lay-off rights.***

Applicants will be required to pass a physical ability test prior to appointment to the position. The physical ability test will consist of the pack test at the arduous level.

EXAMPLES OF ESSENTIAL FUNCTIONS

The duties listed below are examples of the work typically performed by an employee in this position. The performance of these functions is the reason the job exists. An employee may be assigned additional duties which are not listed below.

1. Working knowledge of: Tactics and strategy used in wildland firefighting; Ability to supervise a fire crew or Engine Company in any call-out situation; apply the principles of the ICS on incidents of moderate to high complexity; evaluate complex situations and request appropriate additional resources; provide firefighting training to assigned personnel; inspect, test and ensure proper operation of all firefighting equipment within a company; maintain records and prepare reports; communicate effectively both orally and in writing; apply principles of fire prevention, inspection and investigation; deal effectively with victims, bystanders and responding personnel in emergency situations; and all knowledge, skills and abilities required at subordinate level positions.
2. Responds to varying emergency incidents and directs the activities of his/her assigned apparatus ensuring that responding personnel are appropriately dressed, adequately trained, and properly briefed to ensure the rapid, efficient, and effective mitigation of incidents. The Fire Captain may work as the initial incident commander until relieved by the Battalion Chief or Fire Chief.
3. Directs wildland fire operations of assigned resources; oversees construction of fire control lines in order to preserve lives, property and resources related to wildland and urban interface firefighting.

4. Directs pre-suppression activities, including participation in hazardous fuels reduction on public and private property; conducts and documents reviews of watersheds, homes and subdivisions for safety and operations during fire emergencies; ensures completion of inspections of County Fire District equipment and daily clean-up and maintenance of equipment, buildings and vehicles; checks inventory and supplies; meets with co-operators and discusses fire danger situations; patrols areas and identifies potential hazards; and maintains equipment and prepares for fire suppression response.
5. Supervises staff as assigned, staff training, work assignment and review, coaching and development, performance evaluations, discipline and conflict resolution.
6. Oversees operations and personnel on projects pertaining to fire suppression, fuels management, varying wildland fire situations, and ensures training plans are adhered to.
7. Provides first aid and cardiovascular pulmonary resuscitation (CPR) for co-workers and public if confronted with an emergency and if properly certified.

QUALIFICATIONS

Knowledge of

- Oversight of wildland firefighting operations
- The use and repair of handheld tools and power tools
- Facility maintenance
- Fire behavior and weather conditions
- Fire suppression tactics applicable to wildland firefighting
- The characteristics and application of chemical fire retardants
- Topography to assist with wildland fire operations and fuels management
- Pre and post suppression activities for hazardous fuels reduction and vegetation management on public and private property
- Two-way radio operations and frequencies
- The Incident Command System
- The use and limitations of personal safety equipment
- Techniques for dealing with a variety of individuals from various socio-economic, ethnic and cultural backgrounds.
- First aid and CPR

Ability to

- Plan, organize, direct, and coordinate staff assignments
- Provide basic maintenance to vehicles and equipment
- Function effectively under the Incident Command System

- Establish and maintain cooperative working relationships with co-workers and cooperators
- Exercise sound and independent judgment
- Prepare clear and concise operational work records and reports.
- Supervise personnel, including training, assigning and reviewing work, and conducting performance evaluations.
- Evaluate and analyze priorities and processes to determine their effectiveness and efficiency.
- Provide emergency medical treatment to injured persons, if properly certified
- Exercise emotional control and work under stressful situations.

LICENSING, EDUCATION & OTHER REQUIREMENTS

Any combination of training, education and experience that would provide the required knowledge and abilities. A typical way to gain the required knowledge and ability is:

Associate's degree in fire science or closely related field and three years of firefighting experience; OR Graduation from high school or equivalent education and four years of firefighting experience; OR an equivalent combination of education, training and experience as determined by Human Resources.

Required Certifications, Licenses and Registration:

All required licenses and certificates must be maintained in active status without suspension or revocation throughout employment. The following licenses/certificates are required at the time of employment:

- A valid Nevada Driver's License (Must obtain a Commercial Class B – F Endorsement within 6 months of hire)
- NWCG FFT2 Requirements: S-130, S-190, L-180, IS-100, IS-700
- NWCG FFT1 Requirements: S-131 and completion of Position Taskbook
- NWCG Single Resource Boss Requirements: S-230, S-290, and completion of Position Taskbook
- NWCG S-212 and Basic Faller (FAL3) open or completed Position Taskbook
- NWCG S-270 Basic Air Operations
- NWCG S-260 Interagency Incident Business Management
- NWCG S-211 Portable Pumps and Water Use
- First aid and CPR certificates (BLS)
- NWCG S-231 Engine Boss, Single Resource certificate

The following certificates are preferred at time of hire:

- EMT-B (State of Nevada or National Registry) certificate
- Intermediate Faller (FAL2) certificate

- NWCG L-280 Followership to Leadership certificate
- NWCG S-200 Initial Attack Incident Commander

PHYSICAL REQUIREMENTS & WORKING ENVIRONMENT

The conditions and requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job.

Physical Requirements. The employee is regularly required to stand, walk, run, sit and drive; use hands to finger, handle, or feel; reach with hands and arms; talk and hear. The employee is occasionally required to climb, balance and stoop, kneel, crouch, or crawl, walk on uneven and steep terrain, and must frequently lift and/or carry up to 50 pounds. Specific vision abilities required for this position include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus. *In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Incumbents and individuals who have been offered employment are encouraged to discuss potential accommodations with the employer.*

Working Environment. The employee is regularly exposed to outside weather conditions; frequent exposure to wet and/or humid conditions, moving mechanical parts, high and precarious places, fumes or airborne particles, and toxic or caustic chemicals. The employee is occasionally exposed to extreme cold, extreme heat, risk of electrical shock, and vibration. The noise level in the work environment is usually loud. The employee is exposed to dangerous conditions arising out of direct contact with out-of-control fires.

This class specification lists the major duties and requirements of the job and is not all-inclusive. Incumbent(s) may be expected to perform job-related duties other than those contained in this document and may be required to have specific job-related knowledge and skills.

Effective the ____ day of _____ 2023.

Jeremy Loncar
Fire Chief

Vacant
Human Resources Director

Job Description

Heavy Equipment Operator (Wildland / Fuels Management Division)

Class Title: Heavy Equipment Operator (Wildland / Fuels Management Division)

Reports to: Fuels Management Officer (Wildland / Fuels Management Division)

FLSA Status: Non-Exempt

Created: 06/08/2023

JOB SUMMARY

Under general direction of a Fuels Management Officer, incumbents manage day-to-day heavy equipment operations for fire protection and fuels management. Heavy Equipment Operators schedule, transport and operate specialized equipment including tractor-trailer combination vehicles used to transport heavy equipment and supplies and perform routine equipment maintenance. Perform skilled work in the operation of heavy equipment used in fire suppression and vegetation/fuels management work utilizing tractors, bulldozers, excavators, masticators, chippers, backhoes, trucks, and other types of heavy equipment.

DISTINGUISHING CHARACTERISTICS

Manage and participate in functional areas of fire protection and fuels management; develop plans and conducts heavy equipment operation, maintenance, and implements transportation. Heavy Equipment Operators are required to possess a Class A commercial driver's license. Incumbents will operate a wide variety of heavy equipment and perform work in coordination with adjoining fire resources and project managers.

This is a grant funded position and as such employees are responsible for knowingly abiding by the terms of the grant. The position will continue to be funded as long as the grant is renewed. ***Employees in grant funded positions will not have lay-off rights.***

EXAMPLES OF ESSENTIAL FUNCTIONS

The duties listed below are examples of the work typically performed by an employee in this position. Performance of these functions is the reason the job exists. An employee may be assigned additional duties which are not listed below.

1. Working knowledge of: Tactics and strategy used in wildland firefighting; Ability to operate heavy equipment in any call-out situation; apply the principles of the ICS on incidents of moderate to high complexity; evaluate complex situations and request appropriate additional resources; provide firefighting training to assigned personnel; inspect, test and ensure proper operation of all heavy equipment within a company; maintain records and prepare reports; communicate effectively both orally and in writing; apply principles of fire prevention; deal effectively with victims, bystanders and responding personnel in emergency situations.
2. Responds to varying emergency incidents and directs the activities of his/her assigned apparatus or equipment to ensure the rapid, efficient, and effective mitigation of incidents.

3. Conducts wildland fire operations utilizing heavy equipment to construct fire control lines; operates power tools and pumps; raises and climbs ladders; uses fire extinguishers; performs overhaul and salvage work in order to preserve lives, property and resources related to wildland and urban interface firefighting.
4. Operates, maintains, and performs minor field repairs and daily maintenance on fire suppression equipment such as, but not limited to, tractor-trailers, bull dozers, masticators, skid steers, chippers and fire engines and ensures the equipment is operational at all times.
5. Participates in pre suppression activities, including participation in hazardous fuels reduction on public and private property; conducts and documents reviews of watersheds, homes and subdivisions for safety and operations during fire emergencies; assists in open space and trail maintenance; conducts inspections of County Fire District equipment; performs daily clean-up and maintenance of equipment, buildings and vehicles; checks inventory and supplies; meets with cooperators and discusses fire danger situations; patrols areas and identifies potential hazards; and maintains equipment and prepares for fire suppression response.
6. Relocates heavy equipment through the use of a tractor and trailer to locations within Storey County and to locations within the State of Nevada as needed.
7. Assists with duties other than heavy equipment operations when no equipment is needed, including various emergency incidents as directed by the Fire District..
8. Drives and controls on/off-road equipment to haul supplies to and from the work site. This may include public highway systems.
9. Operates mobile equipment and hand tools to dig, ditch, slope, strip, grade, backfill, mow, clear, and excavate.
10. Loads, unloads, and escorts transportation of heavy equipment such as bulldozers and excavators; instructs drivers and other personnel in techniques for safe deployment of heavy equipment on emergency incidents.
11. Provides direction to employees engaged in heavy equipment operations.
12. Determines work methods and proceeds with periodic inspection and general supervision.

QUALIFICATIONS

Knowledge of

- Wildland firefighting operation
- Heavy equipment operation such as skid steer loaders, excavators, dozers, front end loaders, etc. on emergency incidents

- Facility maintenance
- Fire behavior and weather conditions
- Fire suppression tactics applicable to wildland firefighting
- The characteristics and application of heavy equipment
- Topography to assist with heavy equipment operation
- Pre and post suppression activities for hazardous fuels reduction and vegetation management on public and private property
- Two-way radio operations and frequencies
- The Incident Command System
- The use and limitations of personal safety equipment
- First aid and CPR
- Methods, materials, tools, and equipment used in vegetation management, including safety requirements and safe operating procedures
- Maps and blueprints and the ability to locate underground utilities
- Materials, methods, and equipment used in fuel break establishment

Ability to

- Read topographical maps and use hand tools
- Provide basic maintenance to vehicles and equipment
- Plan, organize and prioritize daily activities
- Select proper equipment to complete assigned projects
- Work independently and follow through on assignments with minimal direction
- Estimate time and material requirements
- Instruct personnel assigned to heavy equipment operation
- Function effectively in potentially dangerous and life-threatening situations for extended periods of time
- Function effectively under the Incident Command System
- Establish and maintain cooperative working relationships with others
- Exercise emotional control and work under stressful situations.

LICENSING, EDUCATION & OTHER REQUIREMENTS

Any combination of training, education and experience that would provide the required knowledge and abilities. A typical way to gain the knowledge and ability is:

High school diploma or GED and two years of experience operating heavy equipment; or an equivalent combination of education, training and experience as determined by Human Resources.

Experience operating heavy equipment in natural resource management and wildfire suppression will be given preference.

REQUIRED CERTIFICATIONS, LICENSES, AND REGISTRATION:

All required licenses and certificates must be maintained in active status without suspension or revocation throughout employment. The following licenses/certificates are required at the time of employment:

- A valid Commercial Driver's License (CDL) - Class A
- NWCG FFT2 Requirements: S-130, S-190, L-180, FEMA ICS 100, 200, and 700
- First aid and CPR certificates

The following certificates and/or position taskbooks are preferred at time of hire:

- NWCG S-230 Crew Boss (Single Resource) course certificate
- NWCG S-236 Heavy Equipment Boss course certificate
- NWCG S-290 Intermediate Wildland Behavior course certificate
- NWCG S-212 Wildland fire chainsaws course certificate
- Basic Faller (FAL3) qualification or open task book
- NWCG L-280 Followership to Leadership course certificate
- EMT-B (State of Nevada or National Registry)

PHYSICAL REQUIREMENTS & WORKING ENVIRONMENT

The conditions and requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job.

Physical Requirements. The employee is regularly required to stand, walk, run, sit and drive; use hands to finger, handle, or feel; reach with hands and arms; talk and hear. The employee is occasionally required to climb, balance and stoop, kneel, crouch, or crawl, walk on uneven and steep terrain, and must frequently lift and/or carry up to 50 pounds. Specific vision abilities required for this position include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus. *In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Incumbents and individuals who have been offered employment are encouraged to discuss potential accommodations with the employer.*

Working Environment. The employee is regularly exposed to outside weather conditions; frequent exposure to wet and/or humid conditions, moving mechanical parts, high and precarious places, fumes or airborne particles, and toxic or caustic chemicals. The employee is occasionally exposed to extreme cold, extreme heat, risk of electrical shock, and vibration. The noise level in the work environment is usually loud. The employee is exposed to dangerous conditions arising out of direct contact with out of control fires.

This class specification lists the major duties and requirements of the job and is not all-inclusive. Incumbent(s) may be expected to perform job-related duties other than those contained in this document and may be required to have specific job-related knowledge and skills.

Effective the _____ day of _____ 2023.

Jeremy Loncar
Fire Chief

Vacant
Human Resources Director

Job Description

Engineer

(Wildland / Fuels Management Division)

Class Title: Engineer (Wildland / Fuels Management Division)

Reports to: Fire Captain (Wildland / Fuels Management Division)

FLSA Status: Non-Exempt

Created: 06/08/2023

JOB SUMMARY

Under general direction of a Fire Captain, incumbents are responsible for the operation of suppression apparatus of various types within day-to-day fire protection and fuels management operations. They also conduct activities that include; fire readiness, fire prevention, training, and general maintenance.

DISTINGUISHING CHARACTERISTICS

Manage and participate in specific areas of fire protection and fuels management as the operator of suppression apparatus during training, prevention, suppression, emergency operations and fuels management. This is a grant funded position and as such employees are responsible for knowingly abiding by the terms of the grant. This position will continue to be funded as long as the grant is renewed. ***Employees in grant funded positions will not have lay-off rights.***

Applicants will be required to pass a physical ability test prior to appointment to the position. The physical ability test will consist of the pack test at the arduous level.

EXAMPLES OF ESSENTIAL FUNCTIONS

The duties listed below are examples of the work typically performed by an employee in this position. The performance of these functions is the reason the job exists. An employee may not be assigned all duties listed and may be assigned duties which are not listed below.

1. Working knowledge of: Tactics and strategy used in wildland firefighting. Conducts wildland fire operations; Establishes hose lays for fire personnel; constructs fire control lines; operates power tools and pumps; raises and climbs ladders; uses fire extinguishers; performs overhaul and mop up in order to preserve lives, property and resources related to wildland and urban interface firefighting. Apply the principles of the ICS on incidents of moderate to high complexity; evaluates complex situations and requests appropriate additional resources; provides firefighting training to assigned personnel; inspects, tests and ensures proper operation of all fire apparatus within a company; maintains records and prepares reports; communicates effectively both orally and in writing; applies principles of fire prevention; deals effectively with victims, bystanders and responding personnel in emergency situations.
2. Responds to varying emergency incidents and utilizes fire apparatus and equipment to ensure the rapid, efficient, and effective mitigation of incidents.
3. Drives fire apparatus and other emergency vehicles used in the transport of equipment and personnel in response to fire, medical emergencies, and other public service alarms.
4. Operates pumps and other fire apparatus to ensure sufficient water quantity and pressure for application at the scene of fires.
5. Performs minor field repairs and daily maintenance on fire suppression equipment such as, but not limited to fire engines, pumps, and chippers and ensures the equipment is operational at all times.

6. Participates in pre-suppression activities, including participation in hazardous fuels reduction on public and private property; conducts and documents reviews of watersheds, homes and subdivisions for safety and operations during fire emergencies; assists in open space and trail maintenance; conducts inspections of Fire District equipment; performs daily clean-up and maintenance of equipment, buildings and vehicles; checks inventory and supplies; meets with co-operators and discusses fire danger situations; patrols areas and identifies potential hazards; and maintains equipment and prepares for fire suppression response.
7. Provides first aid and cardiovascular pulmonary resuscitation (CPR) for co-workers and public if confronted with an emergency and if properly certified.
8. Assists in other duties as assigned.

QUALIFICATIONS

Knowledge of

- Operation and maintenance of fire pumps and related equipment
- Fire suppression tactics applicable to wildland firefighting
- The use and repair of handheld tools and power tools
- Facilities maintenance
- Fire behavior and weather conditions
- Topography to assist with wildland fire suppression and fuels management
- Pre and post suppression activities for hazardous fuels reduction and vegetation management on public and private property
- Two-way radio operations and frequencies
- The Incident Command System
- The use and limitations of personal safety equipment
- First aid and CPR

Ability to

- Perform a variety of firefighting and emergency rescue assignments, including the operation of fire pumps and fire apparatus, with considerable skill
- Operate motor vehicles safely
- Read topographical maps and use hand tools
- Provide basic maintenance to vehicles and equipment
- Plan, organize and prioritize daily activities
- Function effectively in potentially dangerous and life-threatening situations for extended periods of time

- Function effectively under the Incident Command System
- Establish and maintain cooperative working relationships with others
- Provide emergency medical treatment to injured persons, if properly certified
- Exercise emotional control and work under stressful situations.

LICENSING, EDUCATION & OTHER REQUIREMENTS

Any combination of training, education and experience that would provide the required knowledge and abilities. A typical way to gain the required knowledge and ability is:

High school diploma or GED and two years of firefighting experience, including vehicle operations and basic fire pump operations; or an equivalent combination of education, training and experience as determined by Human Resources.

Required Certifications, Licenses and Registration:

All required licenses and certificates must be maintained in active status without suspension or revocation throughout employment. The following licenses/certificates are required at the time of employment:

- A valid driver's license (Must obtain a Commercial Class B or F endorsement within 6 months of hire)
- NWCG FFT2 Requirements: S-130, S-190, L-180, IS-100, IS-700
- NWCG FFT1 Requirements: S-131 and completion of Position Taskbook
- NWCG S-290 course work – Intermediate Wildland Behavior certificate
- NWCG S-212 and Basic Faller (FAL3) open or completed Position Taskbook
- First aid and CPR certificates

The following certificates are preferred at time of hire:

- EMT-B (State of Nevada or National Registry) certificate
- Intermediate Faller (FAL2) certificate
- NWCG S-270 Basic Air Operations
- NWCG S-260 Interagency Incident Business Management
- NWCG S-211 Portable Pumps and Water Use
- NWCG L-280 Followership to Leadership certificate
- NWCG S-230 Crew Boss, Single Resource certificate
- NWCG S-231 Engine Boss, Single Resource certificate

PHYSICAL REQUIREMENTS & WORKING ENVIRONMENT

The conditions and requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job.

Physical Requirements. The employee is regularly required to stand, walk, run, sit and drive; use hands to finger, handle, or feel; reach with hands and arms; talk and hear. The employee is occasionally required to climb, balance and stoop, kneel, crouch, or crawl, walk on uneven and steep terrain, and must frequently lift and/or carry up to 50 pounds. Specific vision abilities required for this position include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus. *In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Incumbents and individuals who have been offered employment are encouraged to discuss potential accommodations with the employer.*

Working Environment. The employee is regularly exposed to outside weather conditions; frequent exposure to wet and/or humid conditions, moving mechanical parts, high and precarious places, fumes or airborne particles, and toxic or caustic chemicals. The employee is occasionally exposed to extreme cold, extreme heat, risk of electrical shock, and vibration. The noise level in the work environment is usually loud. The employee is exposed to dangerous conditions arising out of direct contact with out of control fires.

This class specification lists the major duties and requirements of the job and is not all-inclusive. Incumbent(s) may be expected to perform job-related duties other than those contained in this document and may be required to have specific job-related knowledge and skills.

Effective the ____ day of _____ 2023.

Jeremy Loncar
Fire Chief

Vacant
Human Resources Director

Job Description Firefighter (Wildland / Fuels Management Division)

Class Title: Firefighter (Wildland / Fuels Management Division)

Reports to: Fire Captain (Wildland / Fuels Management Division)

FLSA Status: Non-Exempt

Created: 06/08/2023

JOB SUMMARY

Under general direction of a Fire Captain, incumbents are responsible for developing a working knowledge of fire suppression and fuels management techniques, practices and terminology. Under supervision, carries out wildland fire suppression, participates in fire prevention and education, conducts pre-suppression and fuels management activities. Conducts equipment and facility maintenance.

DISTINGUISHING CHARACTERISTICS

This is an entry level firefighter position. Incumbents will learn duties, policies, and procedures specific to this position. The position requires a working knowledge of wildland fire suppression tactics and fuels management practices. Incumbent will be under general supervision of a Fire Captain.

This is a grant funded position and as such employees are responsible for knowingly abiding by the terms of the grant. The position will continue to be funded as long as the grant is renewed. *Employees in grant funded positions will not have lay-off rights.*

Applicants will be required to pass a physical ability test prior to appointment to the position. The physical ability test will consist of the pack test at the arduous level.

EXAMPLES OF ESSENTIAL FUNCTIONS

The duties listed below are examples of the work typically performed by an employee in this position. Performance of these functions is the reason the job exists. An employee may not be assigned all duties listed and may be assigned duties which are not listed below.

1. Assists in wildland fire operations; lays hoses and directs hose streams; constructs fire control lines; operates power tools and pumps; raises and climbs ladders; uses fire extinguishers; performs overhaul and salvage work in order to preserve lives, property and resources related to wildland and urban interface firefighting.
2. Responds to varying emergency incidents and functions to ensure the rapid, efficient, and effective mitigation of incidents.
3. Participates in pre suppression activities, including participation in hazardous fuels reduction on public and private property; conducts and documents reviews of watersheds, homes and subdivisions for safety and operations during fire emergencies; assists in open space and trail maintenance; conducts inspections of Fire District equipment; performs daily clean-up and maintenance of equipment, buildings and vehicles; checks inventory and supplies; meets with co-operators and discusses fire danger situations; and patrols areas and identifies potential hazards; and maintains equipment and prepares for fire suppression response.

4. Provides first aid and cardiovascular pulmonary resuscitation (CPR) for co-workers and public if confronted with an emergency and if properly certified.
5. Operate specialized equipment such as chain saws, portable pumps, hand tools, and ignition devices as assigned; assist in the inspection and maintenance of fire apparatus and equipment.
6. Participate in fire and safety training in the techniques, practices, and methods of fire suppression and in the safe, efficient operation and use of tools, equipment and vehicles used in fireline activities.

QUALIFICATIONS

Knowledge of

- Wildland firefighting techniques
- The use and repair of handheld tools and power tools
- Facility maintenance
- Fire behavior and weather conditions
- Fire suppression tactics applicable to wildland firefighting
- Topography to assist with wildland fuels management
- Two-way radio operations and frequencies
- Basic levels of The Incident Command System
- The use and limitations of personal safety equipment
- First aid and CPR

Ability to

- Extinguish wildland fires
- Use and repair handheld tools and power tools
- Perform facility maintenance
- Operate two-way radios
- Use hand tools
- Function effectively in potentially dangerous and life-threatening situations.
- Function effectively under the Incident Command System.
- Establish and maintain cooperative working relationships with others
- Provide emergency medical treatment to injured persons, if properly certified
- Exercise emotional control and work under stressful situations.

LICENSING, EDUCATION & OTHER REQUIREMENTS

Any combination of training, education and experience that would provide the required knowledge and abilities. A typical way to gain the required knowledge and ability is:

High school diploma or GED, and one year of firefighting or conservation-related experience such as tree trimming, planting, , wildland pre and/or post suppression, or related activity; or an equivalent combination of education, training and experience as determined by Human Resources.

Required Certifications, Licenses and Registration:

All required licenses and certificates must be maintained in active status without suspension or revocation throughout employment. The following licenses/certificates are required at the time of employment:

- A valid driver's license
- NWCG FFT2 Requirements: S-130, S-190, L-180, IS-100, IS-700
- First aid and CPR certificates

The following certificates are preferred at time of hire:

- NWCG S-131 course work and FFT1 Position Taskbook initiated
- NWCG S-290 course work – Intermediate Wildland Behavior certificate
- EMT-B (State of Nevada or National Registry) certificate

PHYSICAL REQUIREMENTS & WORKING ENVIRONMENT

The conditions and requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job.

Physical Requirements. The employee is regularly required to stand, walk, run, sit and drive; use hands to finger, handle, or feel; reach with hands and arms; talk and hear. The employee is frequently required to climb, balance and stoop, kneel, crouch, or crawl, walk on uneven and steep terrain, and must frequently lift and/or carry up to 50 pounds. Specific vision abilities required for this position include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus. *In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Incumbents and individuals who have been offered employment are encouraged to discuss potential accommodations with the employer.*

Working Environment. The employee is regularly exposed to outside weather conditions; frequent exposure to wet and/or humid conditions, moving mechanical parts, high and precarious places, fumes or airborne particles, and toxic or caustic chemicals. The employee is occasionally exposed to extreme cold, extreme heat, risk of electrical shock, and vibration. The noise level in the work environment is usually loud. The employee is exposed to dangerous conditions arising out of direct contact with out of control fires.

This class specification lists the major duties and requirements of the job and is not all-inclusive. Incumbent(s) may be expected to perform job-related duties other than those contained in this document and may be required to have specific job-related knowledge and skills.

Effective the ____ day of _____ 2023.

Jeremy Loncar
Fire Chief

Tobi Whitten
Human Resources Director

[End of EXHIBIT G]

EXHIBIT H
SUPPLIER CODE OF CONDUCT

EXHIBIT I
Equipment Purchased Using Advanced Funds

Company advanced amounts paid by Company to Contractor in a prior agreement for the purchase of Equipment, and the advanced amounts are still outstanding and owed to Company by Contractor (“Advance Funds”).

As of the Effective Date, Contractor owes to Company: \$0

Payback Process:

Any disputed amounts will not be charged against the Advance Funds until the dispute is resolved. After the Advance Funds are reimbursed, Contractor will invoice Company at established Project Rates.

Advanced Funds owed by Contractor to Company as of the Effective Date:

[End of EXHIBIT I]



Storey County Liquor Licensing Board Agenda Action Report

**Meeting date: 12/19/2023 10:00 AM -
BOCC Meeting**

Estimate of Time Required: 10 min

Agenda Item Type: Consent Agenda

- **Title:** For consideration and possible approval of the first reading for On-Sale/Off-Sale Liquor License. Applicant is Jaswinder Singh, Comstock Meadows RV Park & Mini Mart located at 580 East Sydney Drive, McCarran, NV.
- **Recommended motion:** I (insert name) motion to approve the first reading On-Sale/Off-Sale Liquor License. Applicant is Jaswinder Singh, Comstock Meadows RV Park & Mini Mart, located at 580 East Sydney Drive, McCarran, NV.
- **Prepared by:** Dore Nevin

Department: **Contact Number:** 7758470959

- **Staff Summary:** First reading for On-Sale/Off-Sale Liquor License. Applicant is Jaswinder Singh, Comstock Meadows RV Park & Mini Mart, located at 580 East Sydney Drive, McCarran, NV.
- **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 Liquor Licensing Board Agenda Action Report

**Meeting date: 12/19/2023 10:00 AM -
BOCC Meeting**

Estimate of Time Required: 10 min

Agenda Item Type: Consent Agenda

- **Title:** For consideration and possible approval of the second reading for On-Sale/Off-Sale Liquor License. Applicant is Carol Maley, Silverland Inn & Suites located at 100 North E Street, Virginia City, NV 89440.
- **Recommended motion:** I (insert name) motion to approve the second reading On-Sale/Off-Sale Liquor License. Applicant is Carol Maley, Silverland Inn & Suites, located at 100 North E Street, Virginia City, Nevada.
- **Prepared by:** Dore Nevin

Department: **Contact Number:** 7758470959

- **Staff Summary:** Second reading for On-Sale/Off-Sale Liquor License. Applicant is Carol Maley, Silverland Inn & Suites located at 100 North E Street, Virginia City, Nevada.
- **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 |



Board of Storey County Commissioners Agenda Action Report

**Meeting date: 12/19/2023 10:00 AM -
BOCC Meeting**

Estimate of Time Required: 45 min.

Agenda Item Type: Discussion/Possible Action

- **Title:** Discussion and possible consideration and direction regarding initiatives, tactics, and capital improvements in the draft Storey County Strategic Plan. This information will be used to update the draft plan and bring it back to the board for consideration in January 2024.
- **Recommended motion:** I (commissioner) motion to accept the proposed initiatives, tactics, and capital improvements in the draft Storey County Strategic Plan with the following changes_____.
- **Prepared by:** Austin Osborne and Linda Ritter

Department:

Contact Number: 775.847.0968

- **Staff Summary:** County officials and consultant Linda Ritter have worked together developing a near-complete preliminary draft for the board and public to review and consider. The strategic planning process would provide an opportunity to:
 - 1. Review operations and determine if functions were properly and most efficaciously organized,
 - 2. Establish metrics that could be used to evaluate workload and operational results and that could be used for quarterly reports to the board and public, and
 - 3. Identify changes going forward that will allow departments to efficiently achieve their goals.
- The appointed department strategic plans will be included in the 2022/23 budget submission to the Board of County Commissioners. These plans will give the board and the public the following information:
 - 1. The mission, goals and objectives of each department, i.e., purpose,
 - 2. The budgets and staffing history of each department,
 - 3. Other metrics that give a picture of workload and results achieved by each department, and
 - 4. The strategy (tactics / initiatives) for the upcoming year or years.
- **Supporting Materials:** See attached
- **Fiscal Impact:** Yes

- **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 Strategic Plan Proposed Strategy

Tactics & Initiatives**

Vision

Storey County is a place a where independence is valued, where the rural Nevada lifestyle and rich history is treasured, and where businesses, large and small, thrive.

Mission

We strive to provide excellent, efficient, and predictable services; to be accessible and transparent; to preserve our past and embrace our future; and to provide safe and welcoming places for our residents, businesses, and stakeholders.

***Does not include items listed on the Storey County CIP.*

| Perspective | Goal |
|--|--|
| Support the safety of our communities. | Keep communities safe from crime. |
| | Keep life and property safe from fire. |
| | Provide efficient and effective emergency medical services to the residents and visitors of Storey County. |
| | Provide quick response to calls for emergency services. |
| | Have plans ready to prepare, respond and recover from emergencies. |
| | Provide safe roadways, pedestrian ways, and drainages. |
| Support the health of our communities. | Collaborate with the private sector to create a safe and appealing built environment. |
| | Support senior population through nutrition and other programming that creates holistic social and physical wellbeing. |
| | Support organization and programs that support the health and welfare of the general population. |
| | Provide safe and adequate water. |
| | Provide for safe and adequate wastewater treatment and waste disposal. |
| | Operate recreational facilities for safe and optimum use by the public. |
| Respect and promote the distinct character and heritage of our communities. | Encourage public participation in setting the future direction of each unique community. |
| | Support infrastructure that enhances the character and heritage of our communities. |
| | Support historic preservation in the Virginia City and Gold Hill areas. |
| Attract, retain, and grow businesses that will support long-term sustainability. | Provide an environment that supports and promotes quality business growth and development. |
| | Support the tourism development efforts of the Virginia City Tourism Commission. |
| | Support entrepreneurship throughout Storey County. |
| Governance by Storey County is accessible and transparent. | Encourage public participation in all aspects of governance. |
| | Provide accurate and timely information to every community. |
| Provide excellent, predictable, and efficient services to all our communities. | Anticipate the needs of the public and plan to meet those needs. |
| | Evaluate the provision of services for effectiveness. |
| | Maximize the efficient use of County resources. |

Perspective 1:

Support the safety of our communities.

Goal 1.1

Keep communities safe from crime.

| Tactic | Initiative |
|---|--|
| Build a communication strategy that improves public awareness and access to information in all Storey County communities. | Provide a place communities can find information regarding Sheriff's services and tips for safety. |
| Factors considered - | |
| Opportunity – technology | |
| Strength – Improved outreach to community and personnel | |
| Weakness – Lack of staff | |
| Threat – Transient nature of the population | |

Goal 1.2

Keep life and property safe from fire.

| Tactic | Initiative |
|---|--|
| Build a communication strategy that improves public awareness and access to information in all Storey County communities. | Provide information to the public related to fire safety, particularly to new residents and to those in the wildland interface. |
| Examine the possibility of setting standard service levels. | Set out service level parameters as part of the budgeting process. |
| | Notify communities of service levels (what they can expect) based upon current funding as well as benchmarks from neighboring or like communities. |
| Update the Storey County Masterplan | Consider factors in development and building standards that enhance public safety in terms of fire protection. |
| Enhance Code Enforcement efforts | Confirm fire protection related building safety requirements with the Board of County Commissions. Also confirm the enforcement processes. |
| Factors considered - | |
| Opportunities: Communication with other County agencies | |
| Strengths: Improved transparency, education of communities | |
| Weakness: Lack of effective consequences in code enforcement | |
| Threats: Fuel loading, topography, rail and trucking threats | |

Goal 1.3 Provide efficient and effective emergency medical services to the residents and visitors of Storey County.

| Tactic | Initiative |
|---|--|
| Build a communication strategy that improves public awareness and access to information in all Storey County communities. | Develop improved communication strategies that emphasize important medical preparedness information. |
| Examine the possibility of setting standard service levels. | Set out service level parameters as part of the budgeting process |
| | Notify communities of service levels (what they can expect) based upon current funding as well as benchmarks from neighboring or like communities. |
| Factors considered - | |
| Opportunities: | |
| Strengths: Thinking out of the box | |
| Weakness: Lack of staff | |
| Threats: High expectations from the public, citizens lack of preparedness | |

Goal 1.5 Have plans ready to prepare, respond and recover from emergencies.

| Tactic | Initiative |
|---|---|
| Build a communication strategy that improves public awareness and access to information in all Storey County communities. | Develop improved communication strategies that include important emergency preparedness information. |
| | Establish consistent look of “official” Storey County emergency / urgent messaging – inform public of where to get emergency response info during an event. |
| Factors considered - | |
| Opportunities: FEMA Funding and training | |
| Strengths: Coordinated efforts of Sheriff, Fire, Public Works | |
| Weakness: Lack of staff | |
| Threats: Negative effects of social media – incorrect info | |

Objective 1.6 Provide safe roadways, pedestrian ways, and drainages.

| Tactic | Initiative |
|---|---|
| Build a communication strategy that improves public awareness and access to information in all Storey County communities. | Develop improved communication strategies that include important road condition and repair information. |
| Factors considered - | |
| Opportunities: Road capital improvement program, professional engineering, mitigation grants, flood planning | |
| Strengths: Communication and education in communities | |
| Weakness: Lack of staff | |
| Threats: Natural disasters | |

Perspective 2: Support the health of our communities.

Goal 2.1 Collaborate with the private sector to create a safe and appealing built environment.

| Tactic | Initiative |
|---|---|
| Build a communication strategy that improves public awareness and access to information in all Storey County communities. | Develop improved communication strategies that include land use and building requirements in Storey County Communities. |
| | Provide resources for prospective real estate buyers that point out community character as well as land use and building limitations. |
| | Provide information to new residents regarding land use requirements, fire prevention information, fire safety / EMS and associated service level expectation |
| Update the Storey County Masterplan | Consider factors in development and building standards that enhance public safety and contribute to a robust economy. |
| Enhance Code Enforcement efforts | Confirm land use and building safety requirements with the Board of County Commissions. Also confirm the enforcement processes. |
| Factors considered - | |
| Opportunities: Working with established groups and organizations | |
| Strengths: Staff knowledge and education, staff responsiveness | |
| Weakness: Communication with private sector, small staff | |
| Threats: Misinformation, lack of community cohesiveness, nonconformity with land use and building codes. | |

Goal 2.3 Provide safe and adequate water.

Goal 2.4 Provide safe and adequate wastewater treatment and waste disposal.

| Tactic | Initiative |
|---|---|
| Enhance employee recruitment efforts to fill new and vacant position with quality candidates. | Build incentives for water / sewer certification training and achievement that leads to employee retention. |
| Factors considered - | |
| Opportunities: | |
| Strengths: Staff flexibility running the system | |
| Weakness: Staff retention, outdated infrastructure | |
| Threats: Competition with other agencies for qualified staff | |

Goal 2.5 Operate recreational facilities for safe and optimum use by the public.

| Tactic | Initiative |
|---|--|
| Examine the possibility of designative specific areas for OHV use in Storey County. | Work with communities to identify possible satisfactory OHV areas. |
| | Ensure any OHV areas are mapped on state and regional recreation information and that residential areas are not. |
| Factors considered - | |
| Opportunities: Access to public land | |
| Strengths: | |
| Weakness: Lack of staffing | |
| Threats: Trespassing – OHV trails | |

Perspective 3: Respect and promote the distinct character and heritage of our communities.

Goal 3.1 Encourage public participation in setting the future direction of each unique community.

| Tactic | Initiative |
|---|--|
| Enhance community workshops | Provide multiple reasons for citizens to attend community workshops. |
| Build a communication strategy that improves public awareness and access to information in all Storey County communities. | Adopt strategies that can reach all households in individual communities. |
| Update the Storey County Master Plan | Work with communities to define each community's unique identity. This identity can be used to target land uses, economic development, recreation, service levels, etc.. |
| Factors considered - | |
| Opportunities: Allow communities to lead - utilizing dominant voices. | |
| Strengths: Staff outreach to communities, county leadership | |
| Weakness: Cohesiveness of each community, dispersed population | |
| Threats: Widely varying communication methods for each community, getting input from all rather than only dominant voices. | |

Goal 3.2 Support historic preservation in the Virginia City and Gold Hill areas.

| Tactic | Initiative |
|---|--|
| Examine mechanisms available to support and possible fund rehabilitation of historic buildings. | Examine the Main Street program and how that could be used for building rehabilitation in the Historic District. |
| | Examine redevelopment and whether that process would lead to more investment into historic properties. |
| Factors considered - | |
| Opportunities: Grants, Main Street Program, New ownerships | |
| Strengths: Comstock Historic District | |
| Weakness: Limitations of water / sewer services to Gold Hill | |
| Threats: Cost of preservation, public education, property owner cooperation | |

Goal 3.3 Support the rural lifestyle enjoyed by rural communities.

| Tactic | Initiative |
|---|---|
| Update the Storey County Master Plan | Work with communities to define each community's unique identity. This identity can be used to target land uses, economic development, recreation, service levels, etc.. Define a "Rural Lifestyle" and what that means in terms of services levels. |
| Factors considered - | |
| Opportunities: Neighborhood design, general improvement district laws | |
| Strengths: Planning documents, leadership and staff understanding of rural lifestyle | |
| Weakness: Need to accommodate growth | |
| Threats: Adjacent community growth, residents desire for city conveniences in a rural setting | |

Perspective 4: Attract, retain, and grow businesses that will support long-term sustainability.

Goal 4.1 Provide an environment that supports and promotes quality business growth and development.

| Tactic | Initiative |
|--|---|
| Maintain a positive economic development reputation while ensuring that resulting economic development opportunities are in the best interest of county stakeholders | Formulate draft template development agreements for future industrial developments that may follow TRI-Center. |
| | Build a brand for Storey County as a positive place to do business which creates a positive impact on the region. |
| Support infrastructure that enhances business growth and development | Facilitate a Housing Needs Assessment to: <ul style="list-style-type: none"> • Inventory land and buildout, • Provide affordable housing for existing and future residents. • Facilitate development of a variety of housing types. • Develop creative ways to provide or contract out for workforce housing. |
| Factors considered - | |
| Opportunities: Industrial park development, tourism attraction, | |
| Strengths: Direct access to staff, Reputation for supportive development environment | |
| Weakness: Lack of staff | |
| Threats: Economy, lack of affordable housing, lack of workforce. topography | |

Perspective 5:

Governance by Storey County is accessible and transparent.

Goal 5.1

Encourage public participation in all aspects of governance.

| Tactic | Initiative |
|---|---|
| Build a communication strategy that improves public awareness and access to information in all Storey County communities. | Adopt strategies that can reach all households in individual communities. |
| | Create a YouTube channel where meetings can be streamed and a video library of information regarding services can be created. |
| Enhance community workshops | Provide multiple reasons for citizens to attend community workshops. |
| Factors considered - | |
| Opportunities: Good allies – legislature, other counties, marketing agency contract | |
| Strengths: Active staff in communities, technology | |
| Weakness: Lack of organized communication in messaging and branding | |
| Threats: Information overload, misinformation, perception of others | |

Goal 5.2

Provide accurate and timely information to every community.

| Tactic | Initiative |
|---|--|
| Build a communication strategy that improves public awareness and access to information in all Storey County communities. | Include information regarding where information can be found on the County website |
| | Create a easily recognizable and memorable “brand” for Storey County that can be used throughout the organization. |
| Enhance the Storey County Website | Make changes to the website that are geared toward public service requested rather than County organization. |
| Utilize public facing software to provide public records to the public. | Examine current levels of platform use to determine whether current utilization levels are appropriate? |
| | Determine if additional training is necessary to effectively use the software. |
| Factors considered - | |
| Opportunities: Marketing agency contract | |
| Strengths: Web-based, cloud based systems, eBlasts, website | |
| Weakness: Database for public records requests, website not designed for user requests, software training. | |
| Threats: Computer literacy of the public. | |

Perspective 6: Provide excellent, predictable, and efficient services to all our communities.

Goal 6.1 Anticipate the needs of the public and plan to meet those needs.

| Tactic | Initiative |
|--|--|
| Examine the possibility of setting standard service levels. | Set out service level parameters as part of the budgeting process |
| | Notify communities of service levels (what they can expect) based upon current funding as well as benchmarks from neighboring or like communities. |
| | As part of each Departments strategic plan, develop top level Key Performance Indicators that may be included in the overall County Service Plan. |
| Build a communication strategy that improves public awareness and access to information in all Storey County communities. | Develop improved communication strategies that provide advance information on services / service levels. Example – Snow routes, snow removal priorities, etc.. |
| Prepare a Facilities Master Plan to ensure effective use of current space, available land and new facilities that enhances effectiveness and efficiency of City services | Prepare a Request for Proposals from qualified architecture firms to prepare the Facilities Master Plan. |
| Enhance employee recruitment efforts to fill new and vacant position with quality candidates. | Develop a campaign to promote Storey County as a unique and positive place to work. |
| | Examine employee benefit package – look for unique offerings that may attract future employees. (Example - in-house childcare for the Lockwood Center) |
| Ensure appropriate compensation for Storey County positions in order to attract quality candidates and lower employee turn-over. | Prepare compensation evaluations for critical positions, taking into consideration the market in which Storey County competes for employees. |
| Enhance communications with other county agencies in the region, legislative groups and legislators. | Encourage participation in various County and State organizations, where best practices information can be obtained and information about Storey County can be shared. |
| | Share information as appropriate with various lobbying and legislative groups during the interim. Don't wait until the Session to educate. |
| Factors considered - | |
| Opportunities: Partnerships with community organizations and regional entities. | |
| Strengths: Quality of services despite the County's size | |
| Weakness: Adequate facilities, reactive rather than proactive, lack of staffing. | |
| Threats: Competition for staffing, demand for new services. | |

Goal 6.2 Evaluate the provision of services for effectiveness.

| Tactic | Initiative |
|---|---|
| Examine the possibility of setting standard service levels. | As part of each Departments strategic plan, develop top level Key Performance Indicators that may be included in the overall County Service Plan. |
| Examine internal use of software platforms to determine if the software is utilized advantageously. | Determine if training is needed and prepare a training schedule to address any deficits in training. |
| | Ensure software provider is providing adequate resources for optimal use of the software, i.e., help desk resources. |
| Evaluate current processes for efficiency and effectiveness | Use process mapping as a tool to evaluate processes, in particular, those that involve more than one department. |
| Factors considered - | |
| Opportunities: | |
| Strengths: Departments work well together, capital improvement plan, strategic planning processes, contracted professional help. | |
| Weakness: Lack of Key Performance indicators, lack of succession planning, turnover, | |
| Threats: Competition for staffing, demand for new services. | |

Goal 6.3 Monitor costs associated with services, staying within allocated budgets at all times.

| Tactic | Initiative |
|--|--|
| Examine the possibility of setting standard service levels. | Set out service level parameters as part of the budgeting process |
| Examine internal use of software platforms to determine if the software is utilized advantageously. | Determine if training is needed on budget and finance platforms and prepare a training schedule to address any deficits in training. |
| | Ensure software provider is providing adequate resources for optimal use of the software, i.e., help desk resources. |
| Utilize post FY24 revenues responsibly and solely for the best interest of county residents and businesses. | Through the strategic planning process, identify the best uses of revenues anticipated to be received after FY 24 |
| Factors considered - | |
| Opportunities: Additional revenues | |
| Strengths: Software platforms, budget process, analysis and reporting, strategic planning process | |
| Weakness: Lack of software training, employee retention, enforcement of policies. | |
| Threats: Lack of software program specific support, new funding – expanded requirements for accountability, detrimental legislative actions | |



Board of Storey County Commissioners Agenda Action Report

Meeting date: 12/19/2023 10:00 AM -
BOCC Meeting

Estimate of Time Required: 30 min.

Agenda Item Type: Discussion/Possible Action

- **Title:** Workshop, review, and provide direction for the draft FY25 Storey County Capital Improvement Plan.
- **Recommended motion:** I (commissioner) motion to direct staff as follows
_____ on the presented FY25 Storey County Capital Improvement Plan,
and for the plan to be brought to this board for consideration at a future meeting.
- **Prepared by:** Austin Osborne

Department:

Contact Number: 775.847.0968

- **Staff Summary:** The Storey County Capital Improvement Plan (CIP) is a five-year plan for maintaining and upgrading infrastructure and buildings, and for acquiring new facilities and equipment to meet demands of the county. The draft will be used for the 2024-2025 budget, and work will continue to build budgeting benchmarks for the next 5-year period. The plan also estimates projects that may occur over the next 5 and 10 years.
- **Supporting Materials:** See attached
- **Fiscal Impact:** Yes
- **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 Capital Improvement Plan *DRAFT*

02/07/23 BOCC APPROVE 2024 AMENDMENT DRAFT

12/11/23 DRAFT

Confirm Please

DRAFT TALKING PAPER SUBJECT TO CHANGE AND PUBLIC DISCUSSION.

| FY 24 PROJECTS | | | | | | | |
|------------------------|----------------|-------------|-------------------------------|-------------------------|------------------|------------------------------|---|
| Dept. Managing Project | Fund | Fiscal Year | Total Estimate County Expense | Estimated Grant Funding | Project Location | Short Name | Description |
| PW | Infrastructure | 24 | \$ 82,213 | | VC | Water Tank Upgrades | Repair and seal water tanks. See 2022/23 infrastructure Ordinance |
| JC | Capital | 24 | \$ 225,000 | | VC | Justice Ct Parking Phase I | Improve parking (gravel), bollards, and lighting at Justice Court; add driveway to West South Street |
| Planning | Planning | 24 | \$ 5,000 | | County | PC with GIS Capability | Add PC with Geographic Information Systems (Esri GIS Arc-Info) capability to move some GIS in-house |
| PW | Capital | 24 | \$ 30,000 | | VC | CH Window Safety Film | Film on Courthouse glass for safety and seismic |
| PW | Capital | 24 | \$ 20,000 | | TRI | TRI Monument Signs | "Storey County" monument signs at entrances to TRI-Center |
| PW | Capital | 24 | \$ 5,000 | | TRI | McCarran Complex Letters | Change lettering on McCarran Complex to be more visible and appropriate |
| CR | Grant | 24 | \$ 747,000 | \$ 615,000 | VC | Fairgrounds Water | Fairgrounds Water Grant Funded |
| PW | Capital | 24 | \$ 15,000 | | LW | Shed at Louise Peri Park | Equipment shed for mowers, etc. |
| PW | Capital | 24 | \$ 20,000 | | VC | Cameras Shop / Water | Add cameras to key locations around shop and water infrastructure. |
| IT | IT | 24 | \$ 1,000 | | LW | LW Fiber to Rainbow B | Microwave connection from county tower to Rainbow Bend HOA Clubhouse |
| IT | IT | 24 | \$ 1,000 | | LW | LW Fiber to LCC | Microwave connection from county tower to Lockwood Community Corporation Office |
| IT | IT | 24 | \$ 1,000 | | LW | LW Fiber to CGID | Microwave connection from county tower to Canyon General Improvement District |
| IT | IT | 24 | \$ 500,000 | | County | Region Fiber Link IT | 10-year revamp of the Quad-County, Dispatch, Radio network system. |
| IT | IT | 24 | \$ 10,000 | | LW | LW Microwave Tower | Tower behind SO substation to facilitate microwave internet connections throughout Lockwood |
| IT | IT/Capital | 24 | \$ 65,000 | | LW | LW Fiber/Wireless Link | Tower and microwave link between SO Substation, Station 74, LWSC, and to Rainbow and LCC Buildings |
| PW | Capital | 24 | \$ 50,000 | | MT | MTCC Outdoor Reader Board | Replace Mark Twain Comm Center message board with size needed to display events at Mark Twain Center. |
| PW | Roads | 24 | \$ 50,000 | | LW | Lockwood Tower Rd Pt 2 | LW LLC Tower Road Upper Part - Tar seal upper pavement, grade and base turnaround, stabilize slope at top |
| PW | Water | 24 | \$ 90,000 | | VC | Five Mile Res. Security | Add cameras to Five Mile Reservoir |
| PW | Build/Grounds | 24 | \$ 100,000 | \$ - | VC | Comm. Dev. Generator | Connect Community Development to Public Works facility generator system |
| PW | Infrastructure | 24 | \$ 210,000 | \$ - | VC | Sewer Payments | See 2023/24 Infrastructure Ordinance |
| PW | Infrastructure | 23 | \$ 600,000 | \$ 800,900 | VC | Water B Str Project w ARPA | B Street water line project with ARPA funds. |
| PW | Infrastructure | 24 | \$ 200,000 | \$ - | VC | Water SCADA 2 Pumps | 2 VFD drives and controls into the SCADA for the 2 finished water pumps |
| PW | Infrastructure | 24 | \$ 75,000 | \$ - | VC | Influent Effluent Valves | Replace DeZurik effluent and influent valves. Mutilple sizes. |
| PW | Infrastructure | 24 | \$ 85,000 | \$ - | VC | Water Tank Upgrades | Repair and seal VC water tanks. See 2023/24 Infrastructure Ordinance |
| PW | Infra/Roads | 24 | \$ 350,000 | \$ - | County | Road Projects Countywide | Countywide road rehabilitation projects per Farr West CIP report. See 2023/24 Infrastructure Ordinance |
| PW | Infrastructure | 24 | \$ 200,000 | Free fill dirt?? | VC | Widen F Street at RR Station | Widen F Street including filling side to accommodate RR passenger area. Possible RR Fund ?? |
| PW | Capital | 24 | \$ 30,000 | | VC | Courthouse Fence Repair | Repair and replace portions of Courthouse wrought iron fence. Mold then foundary. Most cost is mold. |
| VCTC | VCTC | 24 | \$ 130,000 | | VC | VCTC Center Design | Design new VCTC Visitors' Center at the Black and Howell site |
| | | | | | | | |
| 2024 Project TOTALS: | | | \$ 3,897,213 | \$ 1,415,900 | | | |

Storey County Capital Improvement Plan *DRAFT*

| Dept. Managing Project | Fund | Fiscal Year | Total Estimate County Expense | Estimated Grant Funding | Project Location | Short Name | Description |
|-------------------------|---------------|-------------|-------------------------------|-------------------------|------------------|---------------------------|--|
| | | | | | | | |
| FY 24 EQUIPMENT | | | | | | | |
| CM | Equip. Acq. | 24 | \$ 60,000 | | CM | GMC 7-Passenger SUV | SUV per 2022 vehicle rotation with Community Development and Economic Development Officer |
| CM | Equip. Acq. | 24 | \$ 50,000 | | CM | GMC half-ton 4-door PU | Pickup in lieu of SUV pending vehicle use and needs for fleet. |
| PW | Equip. Acq. | 24 | \$ 20,000 | | PW | Light Plant w. Solar | Portable construction light plant w. solar array |
| SO | Equip. Acq. | 24 | \$ 50,000 | | SO | Patrol Vehicle Rotation | Patrol vehicle per three-year rotation. Some funds recovered with auctioning out replaced vehicle |
| SO | Equip. Acq. | 24 | \$ 50,000 | | SO | Patrol Vehicle Rotation | Patrol vehicle per three-year rotation. Some funds recovered with auctioning out replaced vehicle |
| SO | Equip. Acq. | 24 | \$ 50,000 | | SO | Patrol Vehicle Rotation | Patrol vehicle per three-year rotation. Some funds recovered with auctioning out replaced vehicle |
| | | | | | | | |
| 2024 Equip. TOTALS: | | | \$ 280,000 | \$ - | | | |
| | | | | | | | |
| | | | | | | | |
| FY 24 PLANS & STUDIES | | | | | | | |
| | | | | | | | |
| PW | Roads | 24 | \$ 100,000 | | County | Update Roads Rehab CIP | Farr West update to countywide road rehabilitation plan |
| CM | County Mgr. | 24 | \$ 100,000 | | County | Regional Impact Study 2.0 | Follow up to 1.0 fiscal impact study, and respond to legislative inquiries related to regional fiscal impacts. |
| Plan | Planning | 24 | \$ 100,000 | | County | Master Plan Update | 5-Year Storey County Master Plan Update consultation and technical assistance |
| CM | County Mgr. | 24 | \$ 5,000 | \$ - | County | Strategic Plan | Continue working on strategic plan. To be completed Spring 2023 (FY23) |
| CM | County Mgr. | 24 | \$ 50,000 | \$ - | County | Water Master Plan | South/Central county water master plan with Farr West Engineering |
| Plan | Planning | 24 | \$ 50,000 | \$ - | County | Road Abandon Study | Study and report to determine what roads may be considered for possible future abandonment. |
| Plan/VCTC | Planning?VCTC | 24 | \$ 50,000 | \$ - | VC | VC Parking Study | Update to 1992 Parking Study for Virginia City. ((What is the status on this happening FY23?)) |
| Plan | Planning | 24 | \$ 5,000 | | VC | VC Drainage Study | Study to evaluate drainage needs for Six Mile Canyon including NDEP/FEMA/EPA CERCLA mercury |
| | | | | | | | |
| Plans & Studies TOTALS: | | | \$ 460,000 | \$ - | | | |
| | | | | | | | |
| | | | | | | | |
| FY 25 PROJECTS | | | | | | | |
| CD | Capital | 25 | \$ 50,000 | | VC | Comm. Dev. ADA | Improve ADA compliance at Community Development (doors, hallway, restroom, stoop) |
| CD | Capital | 25 | \$ 50,000 | | VC | Comm. Dev. Bumps. | Add bollards and bumpers to Community Development parking area |
| PW | Facilities | 25 | \$ 500,000 | | VC - MT | Mark Twain Park (NPS) | Park Services requires park to replace park taken by Community Chest building in VC |
| VCTC/Rail | Rail | 25 | \$ 300,000 | \$ - | VC | VC Depot Roof | VC new roof on VC Freight Depot |
| PW | Capital | 25 | \$ 75,000 | \$ - | County | Courthouse Security | Add security elements to county courthouse |
| FD | Capital | 25 | \$ 3,750,000 | \$ 3,750,000 | VC | Fire Station 71 Rebuild | Fire Station 71 Rebuild |
| CR | Grant | 25 | \$ 2,500,000 | \$ 2,500,000 | LW | LW Sr and Comm. Center | Lockwood senior and community center with new - PROJECT WILL SPAN INTO FY 24/25 |

Storey County Capital Improvement Plan *DRAFT*

| Dept. Managing Project | Fund | Fiscal Year | Total Estimate County Expense | Estimated Grant Funding | Project Location | Short Name | Description |
|------------------------|----------------|-------------|-------------------------------|-------------------------|------------------|-----------------------------|--|
| CD | Capital | 25 | \$ 75,000 | | VC | Comm. Dev. Mudroom | Add mudroom/cold air entry to main entrance to Community Development office |
| VCTC | Roads | 25 | \$ 50,000 | | VC | Fairgrounds Traffic | Install traffic calming devices on I and L Streets to slow Fairgrounds vehicles in residential areas |
| PW | Capital | 25 | \$ 500,000 | | TRI | SO Substation TRI | SO substation at Station 75 |
| PW | Facilities | 25 | \$ 50,000 | | GH | GH Depot ADA Ramp | ADA ramp at Gold Hill V&T Depot from train to building |
| PW | Facilities 25 | 25 | \$ 150,000 | | VC | VC Depot ADA | ADA improvements and restrooms at VC V&T Freight Depot building. |
| Dispatch | Capital | 25 | \$ 200,000 | | VC | Dispatch Security | Safety, security, and efficiency improvements to Dispatch Center building and grounds |
| IT | Capital | 25 | \$ 120,000 | | County | LAN | Network devices, LANs, storage, and communications |
| JC | Capital | 25 | \$ 150,000 | | VC | Justice Ct Parking Phase II | Pave and improve parking lot at Justice Court |
| MTCC | Capital | 25 | \$ 150,000 | | MT | MT Comm. Electrical | Upgrade electrical and breakers at Mark Twain Community Center |
| MTCC | Capital | 25 | \$ 50,000 | | MT | MT Comm. Roof | Check metal roof and make necessary repairs |
| MTCC | Capital | 25 | \$ 25,000 | | MT | MT. Comm Lights | Install exterior lighting and parking lot lighting around Mark Twain Community Center |
| Plan | Capital/Roads | 25 | \$ 200,000 | \$ 10,000,000 | VC | VC/6 Mile Flood Implemen | Implement Six Mile Drainage Project - From Master Drainage Plan Started in 2022 |
| PW | Capital | 25 | \$ 100,000 | | VC | Generator SC Justice Court | Generator for Storey County Justice Court and IT offices |
| PW | Capital | 25 | \$ 100,000 | | GH | Generator GH Sewer | Generator for Gold Hill wastewater treatment plant |
| PW | Capital | 25 | \$ 200,000 | | MT | MT Comm. Center | Retrofit Mark Twain Community Center to better facilitate events, food closet, and senior services |
| PW | Capital | 25 | \$ 75,000 | | VC | Water Filters | Replace water filter media. Anthracite coal, green sand, aggregate, and poly beads |
| PW | Capital | 25 | \$ 200,000 | | VC | CH Generator Replace | Replace Courthouse backup generator and related equipment. |
| PW | Capital | 25 | \$ 300,000 | | VC | Fuel Tanks at PW | Replace double-lined fuel tank at Public Works shop |
| PW | Infrastructure | 25 | \$ 700,000 | | VC | Water Treat Pre-Tank | VC water plan replace open bodies with tank |
| PW | Capital | 25 | \$ 120,000 | | VC-GH | Phase I Bike/Ped Lane GH. | Phase I-Grade and gravel bike/ped path between Gold Hill and VC (Fourth Ward to Greiner's historic way) |
| PW | Infrastructure | 25 | \$ 150,000 | | VCH | VCH Comm. Center | (Phase 2) VCH community center building retrofit restrooms, etc. (Construction after Fire Station 72 Bays) |
| PW | Infrastructure | 25 | \$ 230,000 | | VC | Washington St. Stairs | Replace wood stairs at Washington Street between C and D Streets |
| PW | Infra/Capital | 25 | \$ 500,000 | | VC | VC Transfer Station Move | Relocate waste transfer station to accommodate school expansions |
| PW | Infra/Capital | 25 | \$ 150,000 | | VC | VC Transfer Station Screen | Screen, wall off, and reposition transfer station to accommodate and accompany school expansion |
| PW | Infrastructure | 25 | \$ 300,000 | | VCH | VCH Community Center | Highlands community center building upgrades - completed after fire bays are constructed |
| PW | Infrastructure | 25 | \$ 85,000 | | VC | Water Tank Upgrades | Repair and seal of VC water tanks. See 2023/24 Infrastructure Ordinance. |
| PW | Infra/Roads | 25 | \$ 705,000 | | County | Road Projects Countywide | Countywide road rehabilitation projects per Farr West CIP report. See 23/24 Infrastructure Ordinance |
| PW | Capital | 25 | \$ 75,000 | | MT | MT Mailbox Plaza | Consolidated mailbox plaza on Mark Twain Community Center grounds |
| VCTC | Roads/Rail | 25 | \$ 400,000 | | VC | Fairgrounds Rd. RR. | Realign, correct, and properly signal RR crossing at Fairgrounds Road and F Street |
| VCTC | VCTC | 25 | \$ 500,000 | | VC | Restrooms C Street | Add public restrooms at vacant lot between Zephas and Liberty Engine 1 |
| PW | Capital | 25 | \$ 3,400,000 | | TRI | PW TRI75 Shop | Public Works equipment barn at TRI after vacating space in Station 75 for SO Substation. |
| PW | Capital | 25 | \$ 25,000 | | MT | MTCC Outdoor Lighting | Install commercial exterior light fixtures around all 4 sides of Mark Twain Community Center |
| PW | | 25 | \$ 12,000 | | LW | Swingset | Add Swingset at Lockwood park per community request |
| PW | | 25 | \$ 50,000 | | MT | MT equip fence | Fenced equipment/material storage area in Mark Twain |
| PW | Infrastructure | 25 | \$ 200,000 | | LW | LCC Peri Ranch Rd Drain | Improve drianage at west end of Peri Ranch Road through the LCC. The area ponds now. |

Storey County Capital Improvement Plan *DRAFT*

| Dept. Managing Project | Fund | Fiscal Year | Total Estimate County Expense | Estimated Grant Funding | Project Location | Short Name | Description |
|------------------------|---------------------|-------------|-------------------------------|-------------------------|------------------|--------------------------|---|
| VCTC | VCTC | 25 | \$ 500,000 | | VC | Black-Howell Deck | Build new pocket park deck at the Black and Howell Site on C and Taylor. |
| | | | | | | | |
| | 25 Project TOTALS: | | \$ 18,022,000 | \$ 16,250,000 | | | |
| | Less Special Funds | | \$ 24,132,000 | | | | |
| | | | | | | | |
| FY 25 EQUIPMENT | | | | | | | |
| PW | Equip. Acq. | 25 | \$ 330,000 | | PW | Road Sweeper | Street sweeper truck |
| PW | Equip. Acq. | 25 | \$ 350,000 | | PW | Short-Frame Plow | Peterbuilt heavy truck plow and sander to replace International plow |
| PW | Equip. Acq. | 25 | \$ 475,000 | | PW | Peterbuilt Dump Truck | Dump Truck. Replace current Kenworth. |
| PW | Equip. Acq. | 25 | \$ 150,000 | | PW | Skippy Tractor | John Deere Skippy loader box grader tractor |
| PW | Equip. Acq. | 25 | \$ 20,000 | | PW | Light Plant w. Solar | Portable light plant w. solar array for construction project lighthing |
| PW | Equip. Acq. | 25 | \$ 70,000 | | PW | GMC Buildings/Gnds. | GMC 3/4 ton long-bed gas pickup with shell for water and sewer |
| PW | Equip. Acq. | 25 | \$ 90,000 | | PW | GMC Buildings/Gnds. | GMC 4-door diesel w. utility bed for buildings/grounds. Needs to pull weight. |
| Sheriff | Equip. Acq | 25 | \$ 50,000 | | SO | Patrol Vehicle Rotation | Patrol vehicle per three-year rotation. Some funds recovered with auctioning out replaced vehicle. |
| Sheriff | Equip. Acq | 25 | \$ 50,000 | | SO | Patrol Vehicle Rotation | Patrol vehicle per three-year rotation. Some funds recovered with auctioning out replaced vehicle. |
| Sheriff | Equip. Acq | 25 | \$ 50,000 | | SO | Patrol Vehicle Rotation | Patrol vehicle per three-year rotation. Some funds recovered with auctioning out replaced vehicle. |
| PW | | 25 | \$ 15,000 | | PW | Service diagnostic | Light duty vehicle diagnostic too. |
| PW | | 25 | \$ 50,000 | | PW | Staff Vehicle | Replace current vehicle per rotation schedule and anticipated mileage |
| PW | | 25 | \$ 10,000 | | PW | Compactors | Bomag BT-35 soils compactors, Walk-behind, Qty 2 |
| PW | | 25 | \$ 3,000 | | VC | Snow Blower | Walk-behind snow blowers, 2-stage, Qty 2 |
| PW | | 25 | \$ 6,000 | | VC | ATV snow blower | ATV mounted snow blower, 2-stage |
| PW | | 25 | \$ 2,000 | | VC | Weedeaters, pack blowers | Weed eaters (2), Backpack blowers (2) |
| | | | | | | | |
| | & Vehicles TOTALS: | | \$ 1,721,000 | \$ - | | | |
| | | | | | | | |
| | | | | | | | |
| FY 25 PLANS & STUDIES | | | | | | | |
| Plan | Planning | 26 | \$ 20,000 | \$ 100,000 | TRI | TRI Drainage Study | Study to evaluate drainage needs for Tahoe-Reno Industrial Center on county-owned roads and parcels |
| | | | | | | | |
| | s & Studies TOTALS: | | \$ 20,000 | \$ 100,000 | | | |
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Storey County Capital Improvement Plan *DRAFT*

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Storey County Capital Improvement Plan *DRAFT*

| Dept. Managing Project | Fund | Fiscal Year | Total Estimate County Expense | Estimated Grant Funding | Project Location | Short Name | Description |
|------------------------|-------------------------------|---------------|-------------------------------|-------------------------|------------------|-------------------------------------|---|
| PW | Equip. Acq. | 26 | \$ 250,000 | | PW | Dump Truck | Replace Ford L9000 Dump Truck with new 10-wheel dump truck |
| SO | Equip. Acq | 26 | \$ 50,000 | | SO | Patrol Vehicle Rotation | Patrol vehicle per three-year rotation. Some funds recovered with auctioning out replaced vehicle. |
| SO | Equip. Acq | 26 | \$ 50,000 | | SO | Patrol Vehicle Rotation | Patrol vehicle per three-year rotation. Some funds recovered with auctioning out replaced vehicle. |
| PW | Equip. Acq. | 26 | \$ 400,000 | | PW | Motor Grader | Road construction equipment |
| PW | Equip. Acq. | 26 | \$ 40,000 | | PW | Screened Grizzly | Road construction equipment, rock screening device. |
| PW | Equip. Acq. | 26 | \$ 10,000 | | PW | Service equipment | 1234YF A/C Machine, Recovery/Recharge |
| SO | Equip. Acq | 26 | \$ 50,000 | | SO | Patrol Vehicle Rotation | Patrol vehicle per three-year rotation. Some funds recovered with auctioning out replaced vehicle. |
| | | | | | | | |
| | & Vehicles TOTALS: | | \$ 1,590,000 | \$ 10,000 | | | |
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| FY 27 PROJECTS | | | | | | | |
| IT | Capital | 27 | \$ 100,000 | | County | Security Key Fobs | Countywide key fob entrance security system |
| PW | Capital | 27 | \$ 1,800,000 | | VC | CH Earthquake Retro. | Earthquake retrofit of County Courthouse |
| PW | | 27 | \$ 55,000 | | VC | Baseball field lights | Updated lights for baseball field, LED energy efficient |
| PW | | 27 | \$ 5,800 | | VC | Baseball backboard | Replace backboards and pads at backstop at baseball field |
| PW | | 27 | \$ 14,000 | | VC | Pavers at baseball field | Replace gravel with pavers at Snack Shack and bleachers , ADA accessible |
| PW | Roads | 25 | \$ 6,000,000 | | VCH | Lousetown | Lousetown Road widening, shoulder improvements, and drainage reconstruction |
| PW | Roads | 27 | \$ 2,000,000 | | VCH | Cartwright | Cartwright Road widening, shoulder improvements, and drainage reconstruction |
| PW | Infrastructure | 27 | \$ 85,000 | | VC | Water Tank Upgrades | Repair and seal VC water tanks. See 23/24 Infrastructure Ordinance. |
| PW | Infra/Roads | 27 | \$ 5,100,000 | | County | Road Projects Countywide | Countywide road rehabilitation projects per Farr West CIP report. See 23/24 Infrastructure Ordinance. |
| PW | Infrastructure | 27 | \$ 1,200,000 | | GH | GH Sewer Lines | Replace sewer lines in Gold Hill |
| PW | Infra/Capital | 27 | \$ 1,800,000 | | VC | Seismic retro Fourth Wd. | Earthquake retrofit of Fourth Ward Schoool |
| PW | Infra/Capital | 27 | \$ 400,000 | | County | Outdoor Shooting Range | County and EM shooting range. |
| PW | Roads | 27 | \$ 100,000 | | VC | Boardwalk Ext./Ped Trail | Pedestrian trail paved between Fourth Ward School and Virginia City Motel and Justice Court. |
| PW | Rail | 27 | \$ 150,000 | | GH | GH Depot Parking | Improve Gold Hill Freight Depot area for parking and vehicle staging |
| VCTC | Capital | 27 | \$ 250,000 | | VC | Taylor St. Stairs | Replace historic Taylor Street stairs from C to B Street |
| VCTC | Pipers | 27 | \$ 250,000 | | County | Piper's Electrical | Upgrade service to 600A, Add emergency generator |
| VCTC | Pipers | 27 | \$ 60,000 | | County | Piper's Kitchen | |
| | | | | | | | |
| | 27 Project TOTALS: | | \$ 19,369,800 | | | | |
| | | | | | | | |
| FY 27 EQUIPMENT | | | | | | | |
| PW | Equip. Acq. | 27 | \$ 130,000 | | PW | Service Truck | Service F550/5500 chassis with service body |

Storey County Capital Improvement Plan *DRAFT*

| Dept. Managing Project | Fund | Fiscal Year | Total Estimate County Expense | Estimated Grant Funding | Project Location | Short Name | Description |
|----------------------------------|--------------------------------|-------------|-------------------------------|-------------------------|------------------|--------------------------|---|
| PW | Equip. Acq. | 27 | \$ 300,000 | | PW | Water Truck | Water truck. Currently must switch out water tank with plow hardware each season. |
| PW | Equip. Acq. | 27 | \$ 350,000 | | PW | Motor Grader | John Deere Motor Grader |
| PW | Equip. Acq. | 27 | \$ 50,000 | | PW | Ditch compactor | Remote control trench compactor, trench safety |
| PW | Equip. Acq. | 27 | \$ 60,000 | | PW | Small backhoe/loader | Small front loader tractor with backhoe for parks work |
| PW | | 27 | \$ 125,000 | | PW | Rd manager truck | 3500 HD Crew-cab, utility body, Diesel |
| PW | Equip. Acq. | 27 | \$ 250,000 | | PW | Road Kick Broom | Road Kick Off Broom |
| PW | Equip. Acq. | 27 | \$ 250,000 | | PW | 5 Yard AWD Dump Truck | Five yard all-wheel-drive dump truck with plow prep. |
| PW | Equip. Acq. | 27 | \$ 300,000 | | PW | Tractor Trailer | Peterbuilt Truck and RGN Transport Trailer. |
| PW | Equip. Acq. | 27 | \$ 650,000 | | PW | Vactor Truck (north) | New Vactor Truck to serve north end of Storey County (LW, TRI, PR) |
| SO | Equip. Acq | 27 | \$ 50,000 | | SO | Patrol Vehicle Rotation | Patrol vehicle per three-year rotation. Some funds recovered with auctioning out replaced vehicle. |
| SO | Equip. Acq | 27 | \$ 50,000 | | SO | Patrol Vehicle Rotation | Patrol vehicle per three-year rotation. Some funds recovered with auctioning out replaced vehicle. |
| SO | Equip. Acq | 27 | \$ 50,000 | | SO | Patrol Vehicle Rotation | Patrol vehicle per three-year rotation. Some funds recovered with auctioning out replaced vehicle. |
| PW | Equip Acq | 27 | \$ 150,000 | | PW | Service Equipment | Heavy vehicle lifts for shop |
| | Equip. Acq. | 27 | \$ 250,000 | | PW | Backhoe | John Deere 410 Backhoe (Replaces existing old unit). |
| PW | | 27 | \$ 350,000 | | PW | Loader | John Deere 624 Loader. |
| | | | | | | | |
| | & Vehicles TOTALS: | | \$ 3,365,000 | \$ - | | | |
| | | | | | | | |
| FY 27 PLANS & STUDIES | | | | | | | |
| PW | Roads | 27 | \$ 100,000 | | County | Roads CIP VC | Update Roads CIP to widen, straighten, shoulder, and upgrade county roads countywide |
| | | | | | | | |
| | s & Studies TOTALS: | | \$ 100,000 | \$ - | | | |
| | | | | | | | |
| | | | | | | | |
| FY 28 PROJECTS | | | | | | | |
| 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 |
| Plan | Infrastructure/C | 28 | \$ 200,000 | \$ 10,000,000 | MT | Mark Twain Drainage | Implement DVAMP master plan including drainage, detention basins, easements, culverts, etc. |
| EM | Capital | 28 | \$ 1,500,000 | | VC | EOC | Emergency Operation Center located at or near 911 State Route 341 |
| MTCC | Capital | 28 | \$ 100,000 | | MT | MT. Comm Trees | Add landscaping, trees, and irrigation around the Mark Twain Community Center |
| PW | Infra/Capital | 28 | \$ 4,000,000 | | VC/MT | Bridge at Six Mile Cyn. | New and wider bridge over Six Mile Canyon Creek in Six Mile Canyon Road |
| PW | Water | 28 | \$ 720,000 | | VC | Five Mile Res. Wall | Wall surrounding Five Mile Reservoir |
| PW | Water | 28 | \$ 360,000 | | VC | Water Treat Plant Wall | Wall abutting south of water treatment center ponds |
| MTCC | Capital | 28 | \$ 200,000 | | MT | MT. Comm Repave | Repave parking lot at Mark Twain Community Center |
| PW | Infra/Capital | 28 | \$ 1,800,000 | | VC | Seismic retro St. Mary's | Earthquake retrofit of Saint Mary's Art Center (old hospital) |

Storey County Capital Improvement Plan *DRAFT*

| Dept. Managing Project | Fund | Fiscal Year | Total Estimate County Expense | Estimated Grant Funding | Project Location | Short Name | Description |
|------------------------|--------------------|-------------|-------------------------------|-------------------------|------------------|----------------------------|---|
| PW | Capital | 28 | \$ 100,000 | | VC | Generator VCSC | Generator for VC Senior Center facility |
| PW | Water | 28 | \$ 6,000,000 | | VC | VC Water Distribution Line | Replace water distribution lines in Virginia City |
| PW | Water | 28 | \$ 4,000,000 | | GH | GH Water Distribution Line | Replace water distribution lines in Gold Hill |
| | Equip. Acq. | 28 | \$ 80,000 | | EM | Pickup EM | Replace current vehicle per rotatoin schedule (GMC 3500 tow) |
| Plan/PW | Capital | 28 | \$ 360,000 | | VC | East C St. Boardwalk | Replace wooden sidewalk along west edge of C Street between SO office and Fourth Ward School |
| Plan/PW | Capital | 28 | \$ 600,000 | | VC | West. C. St. Boardwalk | Sidewalk along east shoulder of C Street between SO office and Fourth Ward School |
| PW | Capital | 28 | \$ 500,000 | | TRI | TRI Admin. Offices | Develop TRI Government Center to accommodate all remote county offices for north access |
| PW | General | 28 | \$ 1,000,000 | | LW | LW Land Acquire Washoe | Acquire vacant land north of Rainbow Bend |
| 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 |
| 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 (()) at the Lockwood Community Corp. |
| PW | Infrastructure | 28 | \$ 2,500,000 | | GH | Gold Hill Sewer Expansion | Expand Gold Hill wastewater facility (x2) to facilitate new residential/commercial construction |
| 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 | Roads | 28 | \$ 240,000 | | VC | Boardwalk North (west) | Boardwalk/sidewalk west side of C Street from Sutton to Carson Street |
| PW | Roads | 28 | \$ 240,000 | | VC | Boardwalk North (east) | Boardwalk/sidewalk east side of C Street from Sutton to Carson Street (bridge over Marsh park lot) |
| PW | Roads | 28 | \$ 360,000 | | VC | Boardwalk North Bridge | Boardwalk/sidewalk east side of C Street bridge/overhang over lower parking lot segment |
| SO | Jail-Justice | 28 | \$ 15,000,000 | | VC | Jail-Justice Complex | Replace VC jail facility due to safety and security |
| VCTC | Pipers | 28 | \$ 363,000 | | VC | Piper's HVAC/Plumbing | Add 60 gallon h2o heater, auditorium hydronic heating and evaporative cooling, direct ventilation, roof ventilation |
| VCTC | Pipers | 28 | \$ 70,000 | | VC | Piper's Carriage House | Prep 2 opening for Carriage house doors, refurbish/rebuild 2 carriage house doors |
| VCTC | Pipers | 28 | \$ 250,000 | | VC | Piper's Balcony | Balcony repairs "full use" option |
| | | | | | | | |
| | 27 Project TOTALS: | | \$ 48,043,000 | \$ 10,000,000 | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| FY 28 EQUIPMENT | | | | | | | |
| CD | Equip. Acq. | 28 | \$ 75,000 | | CD | Pickup CD | Replace current vehicle per rotation schedule |
| PW | Equip. Acq. | 28 | \$ 225,000 | | PW | Service Truck | RAM 5500HD/550 crew-cab, crane, service body |
| CD | Equip. Acq. | 28 | \$ 75,000 | | CD | Pickup CD | Replace current vehicle per rotation schedule |
| CM | Equip. Acq. | 28 | \$ 50,000 | | CM | 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 |
| IT | Equip. Acq. | 28 | \$ 50,000 | | IT | 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 |

Storey County Capital Improvement Plan *DRAFT*

| Dept. Managing Project | Fund | Fiscal Year | Total Estimate County Expense | Estimated Grant Funding | Project Location | Short Name | Description |
|---|---------------------|-------------|-------------------------------|-------------------------|------------------|---------------------------|---|
| SO | Equip. Acq | 28 | \$ 75,000 | | SO | Patrol Vehicle Rotation | Patrol vehicle per three-year rotation. Some funds recovered with auctioning out replaced vehicle. |
| SO | Equip. Acq | 28 | \$ 75,000 | | SO | Patrol Vehicle Rotation | Patrol vehicle per three-year rotation. Some funds recovered with auctioning out replaced vehicle. |
| SO | Equip. Acq | 28 | \$ 75,000 | | SO | Patrol Vehicle Rotation | Patrol vehicle per three-year rotation. Some funds recovered with auctioning out replaced vehicle. |
| VCTC | Equip. Acq. | 28 | \$ 75,000 | | VCTC | Staff Vehicle | Replace current vehicle per rotation schedule and anticipated mileage |
| | | | | | | | |
| | & Vehicles TOTALS: | | \$ 925,000 | \$ - | | | |
| | | | | | | | |
| FY 28 PLANS & STUDIES | | | | | | | |
| Plan | Planning | 28 | \$ 100,000 | | County | Master Plan Update | 10-Year Storey County Master Plan Update consultation and technical assistance. |
| | | | | | | | |
| | s & Studies TOTALS: | | \$ 100,000 | \$ - | | | |
| | | | | | | | |
| | | | | | | | |
| FY 29 PROJECTS / EQUIPENT / PLANS / STUDIES | | | | | | | |
| PW | Infra/Capital | 29 | \$ 1,800,000 | | VC | Seismic retro Piper's | Earthquake retrofit of Piper's Opera House |
| PW | Infrastructure | 29 | \$ 5,000,000 | | VC | School Building Buy Ph. 1 | Purchase VCMS and HG Elementary school buildings for county admin offices and comm. chambers. |
| PW | Roads | 29 | \$ 100,000 | \$ - | VC | Cemetery east access | Culvert and dirt road over drainage at southeast corner of cemetery for access per MOU with CCF |
| PW | Roads | 29 | \$ 450,000 | \$ - | VC | Realign Toll Rd at CCI | Realign the west end of Toll Road so it matches county property. Work with Community Chest. |
| PW | Infra/Capital | 29 | \$ 4,000,000 | | VC | County Swimming Pool | Rehabilitate 1964 Storey County Swimming Pool with updated and compliant facility |
| PW | Roads | 29 | \$ 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 |
| PW | Roads | 29 | \$ 850,000 | | VC | Piper's Road Improve | A Street Roadway improvements |
| Piper's | Capital | 29 | \$ 50,000 | | VC | Piper's Repairs | Complete stairs to balcony, Balcony repairs "as-exists", Restroom exhaust fans, Replace missing finials |
| Piper's | Capital | 29 | \$ 162,500 | | VC | Piper's Exterior | Repaint/repair brick & mortar at Old Corner Bar, Refurbish 7 front doors, Replace exterior egress stairs North side |
| SO | Equip. Acq. | 29 | \$ 400,000 | | EM | Mobile EM Command | Mobile Command Center for Emergency Management |
| PW | Equip. Acq. | 29 | \$ 250,000 | | PW | Multiuse truck | Ram 5500HD Plow/Dump/Sander truck, crew cab |
| PW | Equip. Acq. | 29 | \$ 175,000 | | PW | Excavator | 16k lbs. excavator |
| PW | Equip. Acq. | 29 | \$ 350,000 | | PW | Street sweeper | |
| PW | Equip. Acq. | 29 | \$ 50,000 | | PW | Forklift | Forklift for TRI Center |
| VCTC/PW | Rail | 29 | \$ 200,000 | | GH | GH Depot Parking Pave | Pave parking area around Gold Hill Freight Depot |
| EM | Equip. Acq. | 29 | \$ 60,000 | | EM | Snow Cat | Snow Cat for EM/SO/FD/PW back country access, snow rescue, citizen snow resources. |
| PW | Capital | 29 | \$ 4,000,000 | | TRI | TRI Justice Center | Add justice complex to TRI (Court, jail, administration, SO substation, other offices and facilities) |
| | | | | | | | |
| | 29 Project TOTALS: | | \$ 18,897,500 | \$ - | | | |
| | | | | | | | |

Storey County Capital Improvement Plan *DRAFT*

| Dept. Managing Project | Fund | Fiscal Year | Total Estimate County Expense | Estimated Grant Funding | Project Location | Short Name | Description |
|--|----------------|-------------|-------------------------------|-------------------------|------------------|----------------------------|--|
| | | | | | | | |
| FY 30 PROJECTS / EQUIPENT / PLANS / STUDIES | | | | | | | |
| PW | Roads | 28 | \$ 500,000 | | VCH | Long Valley Rd Improve | Long Valley Road improvements, drainage reconstruction, and paving. First 2 miles from Lousetown. |
| DC | District Court | 28 | \$ 20,000,000 | | County | First District Courthouse | New First District Court per upcoming First District Court orders for modern and secure court facilities |
| PW | Capital | 29 | \$ 100,000 | | VC | Generator SMAC | Generator for Saint Mary's Art Center |
| PW | Capital | 29 | \$ 100,000 | | VC | Generator Fourth Ward | Generator for Fourth Ward School |
| PW | Capital | 29 | \$ 15,000 | | VC | Generator GH Train Depot | Generator for Gold Hill Train Depot |
| PW | Capital | 29 | \$ 15,000 | | VC | Generator VC Train Depot | Generator for VC Train Depot for fire sprinkler heating |
| PW | Capital | 29 | \$ 100,000 | | VC | Generator Comptroller | Generator connect comptroller's office to Courthouse |
| PW | Infrastructure | 29 | \$ 5,000,000 | | VC | School Building Buy Ph. 2 | Purchase VCMS and HG Elementary school buildings for county admin offices and comm. chambers. |
| PW | Capital | 29 | \$ 9,000,000 | \$ 3,000,000 | County | South County EOC-911 | \$6M EOC, \$6M Dispatch Center). \$9M county, \$3M DHS grant. |
| PW | Roads | 29 | \$ 5,000,000 | | VCH | Lousetown-341 Intersection | Improve access and egress at Lousetown and SR 341 intersection |
| PW | Roads | 29 | \$ 5,000,000 | | VC | B Street Widen/Parking | Widen B Street between Taylor and Sutton. Provide angled parking for visitors and residents. |
| PW | Roads | 29 | \$ 5,000,000 | | VC | D Street Widen/Parking | Widen and straighten D and/or E Streets for angled parking, loop circulation, and C Street avoidance |
| PW | Roads | 29 | \$ 2,000,000 | | VC | C Street Parking/Amend | Amend traffic patterns on C Street around improvements to B, D, and E Streets |

| | | | | | | | |
|--|--------------------|--|----------------------|--------------|--|--|--------------------------------|
| | | | | | | | Notes and Abbreviations |
| | CIP TOTALS: | | \$ 51,830,000 | #REF! | | | CM = County Manager |
| | | | | | | | CR = Community Relations |

| | | | | | | | |
|--|----------------|--|---------------|--|--------|-----------------------------|--|
| | | | | | | | |
| BEYOND FY30 PROJECTS / EQUIPENT / PLANS / STUDIES | | | | | | | |
| PW | Capital | | \$ 700,000 | | LW | LW Riverwalk | Riverwalk, shade, etc., between Menizes and Rainbow Bend to access by all Lockwood residents |
| PW | Capital | | \$ 2,000,000 | | VC | VC South Entrance Rest Stop | Develop south entrance to VC with restrooms, parking, and visitor information kiosks |
| PW | Capital | | \$ 4,000,000 | | VC | Swimming Pool Cover | Cover new swimming pool to become indoor facility and year-round service |
| PW | Infrastructure | | \$ 10,000,000 | | PR | Bridge at Painted Rock | Replace existing Painted Rock Bridge over Truckee River. |
| PW | Roads | | \$ 2,000,000 | | VC | C Street Fix from NDOT | Drainage, shoulder, curb, retaining walls, and structural repairs on C Street |
| VCTC | VCTC | | \$ 1,000,000 | | VC | Inclinators F to C Street | Inclinators from VC Freight Depot (multi-modal transit hub) to C Street |
| PW | Facilities | | \$ 500,000 | | VCH | County Horse Shelter | Wild horse rescue center in at VCH run by VRWPA or other qualified non-profit |
| Recorder | Capital | | \$ 1,000,000 | | County | Archive Building | Document archive building that is secure, temperature controlled |
| PW | Capital | | \$ 12,000,000 | | County | Regional Animal Shelter | Regional animal center for small and large animals (Coordinate with Lyon and other counties) |
| PW | Capital | | \$ 3,000,000 | | TRI | EOC Regional Center | EOC capable of I-80, Reno/Sparks, McCarran, Lyon response. |
| PW | Capital | | \$ 100,000 | | VC | Seismic VC Sr Center | Earthquake retrofit VC Senior Center |
| PW | Infrastructure | | \$ 1,000,000 | | TRI | Pittsburgh Drainage | Correct culverts and drainage way beneath Pittsburgh Drive west segment |

Storey County Capital Improvement Plan *DRAFT*

| Dept. Managing Project | Fund | Fiscal Year | Total Estimate County Expense | Estimated Grant Funding | Project Location | Short Name | Description |
|------------------------|---------------|-------------|-------------------------------|-------------------------|------------------|---------------------------|--|
| PW | Capital | | \$ 150,000 | | LW | LW Dog Park | Construct dog park near Louise Peri Park in Lockwood |
| PW | Capital | | \$ 150,000 | | VC | VC Dog Park | Construct dog park near Miner's Park or other location as appropriate |
| PW | Facilities | | \$ 150,000 | | MT | MT Dog Park | Construct dog park near Mark Twain Community Park |
| PW | Capital | | \$ 1,500,000 | | VC | PW Fire Truck Shop | Expand service shop to accommodate fire apparatus and large commercial vehicles |
| PW | Capital | | \$ 240,000 | | VC/GH | PhaseII Bike/Ped Lane GH. | Phase II-Pave bike/pedestrian route between Gold Hill and VC historic route |
| PW | Roads | | \$ 150,000 | | TRI | TRI Waltham Bus Stop | Covered transit bus shelter and bus stop staging at Waltham Way location |
| PW | Roads | | \$ 150,000 | | TRI | TRI Electric Bus Stop | Covered transit bus shelter and bus stop staging on Electric Avenue |
| PW | Roads | | \$ 150,000 | | TRI | TRI USA Bus Stop | Covered transit bus shelter and bus stop staging on USA, Peru, or Sydney |
| PW | Roads | | \$ 150,000 | | TRI | TRI Venice Bus Stop | Covered transit bus shelter and bus stop staging on Venice, Denmark, or Pittsburgh |
| PW | Roads | | \$ 3,000,000 | | VC | Pave all VC dirt roads | Road expansion and paving in Virginia City to facilitate building on existing platted lots |
| PW | Capital | | \$ 5,000,000 | | VC | VC Senior Center | Replace or expand VC Senior Center serving Highlands and Comstock. |
| PW | Capital | | \$ 12,000 | | MT | MT BMX Comp Track | BMX freestyle bicycle competition track |
| PW | Capital | | \$ 180,000 | | MT | MT Skateboard Park | Skateboard Park Mark Twain |
| PW | Capital | | \$ 180,000 | | VC/GH | VC Skateboard Park | Skateboard Park Virginia City or Gold Hill |
| PW | Capital | | \$ 180,000 | | LW | LW Skateboard Park | Skateboard Park Lockwood |
| PW | Infra/Capital | | \$ 75,000 | | LW | LW School Bus Stop Cover | Covered snow shelter for school students at SCSD designated bus stop |
| PW | Infra/Capital | | \$ 75,000 | | VC | VC School Bus Stop Cover | Covered snow shelter for school students at SCSD designated bus stop |
| PW | Infra/Capital | | \$ 75,000 | | MT | MT School Bus Stop Cover | Covered snow shelter for school students at SCSD designated bus stop |
| PW | Infra/Capital | | \$ 75,000 | | VCH | VCH School Bus Stop Cova | Covered snow shelter for school students at SCSD designated bus stop |
| Plan | Cty Mgr. | | \$ 20,000 | | VCH/VC | VCH/Comstock Nat. Gas | Farr West study of natural gas transmission and distribution for Highlands and Comstock - Move later??? |
| PW | Capital | | \$ 2,000,000 | | VCH | Petroglyphs Ranger Stn. | Develop ranger station, tourism center, parking, restrooms, etc. to open and protect Petroglyphs site |
| PW | Capital | | \$ 500,000 | | VC | VCTC Visitors' Center | Occupy and rehabilitate existing DA/Sheriff Office into VCTC Visitors' Center. Per moving to school build. |
| PW | Capital | | \$ 100,000 | | LW | LW Amphitheater | Construct outdoor amphitheater in Lockwood near Louise Peri Park |
| PW | Capital | | \$ 100,000 | | VC | VC Amphitheater | Construct outdoor amphitheater in VC near Miner's Park and Community Chest |
| PW | Capital | | \$ 100,000 | | MT | MT Amphitheater | Construct outdoor amphitheater in Mark Twain in gap between park and Community Center |
| PW | Capital | | \$ 100,000 | | VCH | VCH Amphitheater | Construct outdoor amphitheater in Highlands on land between Community Center and Lousetown Rd |
| PW | Capital | | \$ 1,000,000 | | VC | School Admin Building TI | Retrofits to move administrative offices to E Street schools when school moves to K12 facility |
| PW | Capital | | \$ 200,000 | | VC | School Admin Building TI | Retrofits to create board/commission chambers at existing school gym when move occurs |
| PW | Capital | | \$ 4,000,000 | | VC | Divide Reservoir Park | Add recreation facilities (benches, barbecues, fishing dock, etc.) to Divide Reservoir for public use |
| PW | Capital | | \$ 1,000,000 | | MT | Entrance Kiosk and Impv. | Community information bulletin kiosk, parking, benches, lighting, and improvements |
| PW | Capital | | \$ 1,000,000 | | LW | Entrance Kiosk and Impv. | Community information bulletin kiosk, parking, benches, lighting, and improvements |
| PW | Capital | | \$ 1,000,000 | | VCH | Entrance Kiosk and Impv. | Community information bulletin kiosk, parking, benches, lighting, and improvements |
| PW | Capital | | \$ 1,000,000 | | VC | Entrance Kiosk and Impv. | Community information bulletin kiosk, parking, benches, lighting, and improvements |
| PW | Capital | | \$ 1,000,000 | | TRI | Entrance Kiosk and Impv. | Community information bulletin kiosk, parking, benches, lighting, and improvements |
| PW | Capital | | \$ 3,000,000 | | County | Indoor Shooting Range | Public and Public Safety Offices shooting range. |

Storey County Capital Improvement Plan *DRAFT*

| Dept. Managing Project | Fund | Fiscal Year | Total Estimate County Expense | Estimated Grant Funding | Project Location | Short Name | Description |
|------------------------------|----------------|----------------|----------------------------------|----------------------------|---------------------|---------------------------|--|
| PW | Capital | | \$ 10,000,000 | | Unknown | Ice Skating Rink | Ice Skating Rink per request at community town hall. Location TBD |
| PW | Infrastructure | | \$ 80,000,000 | | VCH | Water Transmission to VCH | Water transmission line from VC to Highlands |
| PW | Infrastructure | | \$ 12,000,000 | | VC | Parallel Siphon Comstock | Parallel siphon I580 to Five Mile Res. For Comstock Buildout 1,086 gpm 12 inch main, 6" air release valves |
| PW | Infrastructure | | \$ 2,400,000 | | VC | Upgrade Water Capacity | WTP Capacity Upgrade, Comstock Buildout 1.5 MGD capacity |
| PW | Infrastructure | | \$ 127,000,000 | | VC | Water to Highlands | Water transmission, capacity storage, treatment, and distribution to Highlands |
| PW | Infrastructure | | \$ 5,000,000 | | VC | VC Power Lines Undergnd | Underground power lines in downtown Virginia City area |
| PW | Infrastructure | | \$ 80,000,000 | | VCH | VCH Natual Gas Trans. | Natural Gas transmission lines from north county to Highlands and Comstock |
| PW | Infrastructure | | \$ 26,000,000 | | MT | Water to Mark Twain | Water transmission, capacity storage, treatment, and distribution to Mark Twain Estates |
| PW | Infrastructure | | \$ 50,000,000 | | VCH | VCH Natural Gas Distrib. | Natural Gas distribution lines from new main to residences and businesses in VCH and Comstock |
| PW | Infrastructure | | \$ 80,000,000 | | VC | VC Natural Gas Trans. | Natual Gas transmission line from south county to Virginia Cith and Gold Hill |
| PW | Infrastructure | | \$ 50,000,000 | | VC | VC Natural Gas Distrib. | Natural gas distribution line from new main to residences and businesses in VC and Gold Hill |



Board of Storey County Commissioners

Agenda Action Report

**Meeting date: 12/19/2023 10:00 AM -
BOCC Meeting**

Estimate of Time Required: 30 min.

Agenda Item Type: Discussion/Possible Action

- **Title:** Review and possible approval of second reading of Bill No. 138, Ordinance No. 23-326, an ordinance amending Storey County Code Chapter 5 Business License Required, Section 5.04.200 Fees and Exemption from Fees, to revise the list of certain base in-county business license fees from their current amount to a reduced amount being \$25.00 annually, Section 5.04.190 deleting conflicting language regarding fees set by resolution, and other properly related matters.
- **Recommended motion:** I (commissioner) motion to approve second reading of Bill No. 138, Ordinance No. 23-326, an ordinance amending Storey County Code Chapter 5 Business License Required, Section 5.04.200 Fees and Exemption from Fees, to revise the list of certain base in-county business license fees from their current amount to a reduced amount being \$25.00 annually, Section 5.04.190 deleting conflicting language regarding fees set by resolution, and other properly related matters. This motion includes a finding that a special hearing and business impact statement are not required because the proposed action does not impose a direct or significant economic burden upon a business, or directly restrict the formation, operation, or expansion of a business in Storey County.
- **Prepared by:** Austin Osborne

Department:

Contact Number: 775.847.0968

- **Staff Summary:** Commissioner Mitchell requested that the board engage in public workshops to discuss the potential merits and challenges of reducing certain fees for in-county base general business licenses and for in-county general home-based business licenses. The scope does not include business license fees related to employee counts, building square-footage, business license applications, privilege businesses and other special license fees, and out-of-county businesses.
- For reference, general business license fees are currently \$75 and home-based businesses license fees are \$100. The establishment of business license fees is set forth in Storey County Code 5.04.200 enclosed herewith.
- The following table demonstrates the in-county business license fees that will be affected by this proposed action. A business impact statement is not needed for this proposed action because the proposed action does not cause financial burden or hardship on businesses in Storey County.

- Potential budgetary impacts to the Virginia City Tourism Commission caused by the reduction in business license fees are enclosed herewith and were shared with the tourism commission at its December 14, 2023, board meeting. Virginia City Tourism Commission board comments will be shared with the County Commission at its December 19, 2023, meeting.
- The proposal also includes removal of Section 5.04.190 addressing business license fees by resolution because it may conflict with the remainder of the Title which sets fees by ordinance. County officials have worked together over the past two years on comprehensive updates to SCC Title 5 that will be ready for a presentation to the board and for consideration in 2024.

- **Supporting Materials:** See attached

- **Fiscal Impact:** Yes

- **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 |

Staff Summary Report

12/19/23

Agenda Item

Review and possible approval of second reading of Bill No. 138, Ordinance No. 23-326, an ordinance amending Storey County Code Chapter 5 Business License Required, Section 5.04.200 Fees and Exemption from Fees, to revise the list of certain base in-county business license fees from their current amount to a reduced amount being \$25.00 annually, Section 5.04.190 deleting conflicting language regarding fees set by resolution, and other properly related matters.

Staff Report

Commissioner Mitchell requested that the board engage in public workshops to discuss the potential merits and challenges of reducing certain fees for in-county base general business licenses and for in-county general home-based business licenses. The scope does not include business license fees related to employee counts, building square-footage, business license applications, privilege businesses and other special license fees, and out-of-county businesses.

For reference, general business license fees are currently \$75 and home-based businesses license fees are \$100. The establishment of business license fees is set forth in Storey County Code 5.04.200 enclosed herewith.

The following table demonstrates the in-county business license fees that will be affected by this proposed action. A business impact statement is not needed for this proposed action because the proposed action does not cause financial burden or hardship on businesses in Storey County.

Potential budgetary impacts to the Virginia City Tourism Commission caused by the reduction in business license fees were shared with the tourism commission at its December 14, 2023, board meeting. Virginia City Tourism Commission board comments will be shared with the County Commission at its December 19, 2023, meeting.

The proposal also includes removal of Section 5.04.190 addressing business license fees by resolution because it may conflict with the remainder of the Title which sets fees by ordinance. County officials have worked together over the past two years on comprehensive updates to SCC Title 5 that will be ready for a presentation to the board and for consideration in 2024.

| List of Business License Fees to be Reduced | | | |
|--|----------------------|---------|--------------|
| General/Regular License (County) | From \$75 | To \$25 | Per Year |
| General/Regular License (Sheriff) | From \$75 | To \$25 | Per Year |
| Home-Based (County) | From \$100 | To \$25 | Per Year |
| Home-Based (Sheriff) | From \$100 | To \$25 | Per Year |
| Contractor/Profess. | From \$100 | To \$25 | Per Year |
| Transportation | From \$100 | To \$25 | Per Year |
| Pawn Shops | From \$250 | To \$25 | Per Year |
| Mining/Excavation | From \$475 | To \$25 | Per Year |
| Other Category | From \$ per category | To \$25 | Per category |
| Notes: | | | |
| a. In-county businesses and base/regular business license fees only. | | | |
| b. This motion does not include Special Events Licenses. | | | |

Bill No. _____

Ordinance No. 23. _____

Summary

An ordinance amending Storey County Code Chapter 5 Business License Required, Section 5.04.200 Fees and Exemption from Fees, to revise the list of certain base in-county business license fees from their current amount to a reduced amount being \$25.00 annually, Section 5.04.190 deleting conflicting language regarding fees set by resolution, and other properly related matters.

Title

An ordinance amending Storey County Code Chapter 5 Business License Required, Section 5.04.200 Fees and Exemption from Fees, to revise the list of certain base in-county business license fees from their current amount to a reduced amount being \$25.00 annually, Section 5.04.190 deleting conflicting language regarding fees set by resolution, and other properly related matters.

(Amendments are shown in blue underlined italics and black strike-out.)

The Board of County Commissioners of the County of Storey, State of Nevada, does ordain:

SECTION 1: Storey County Code Section 5.04.190 is hereby amended to provide as follows:

~~5.04.190—Increase or decrease of fees by resolution.~~

~~All fees established hereinafter in this chapter may be established, increased or decreased from time to time by resolution of the board of county commissioners.~~

~~(Ord. 196, 2005)~~

SECTION 2: Storey County Code Section 5.04.200 is hereby amended to provide as follows:

5.04.200 - Fees and exemptions from fees.

- A. Except for nonprofit organizations, upon application for a new business license, the applicant shall pay a nonrefundable twenty-five dollar application fee to cover the costs of the review and processing of the application.
- B. Every person, firm, association, or corporation required by this chapter to take out and pay for a license, shall take out and pay for a license for each of the kinds of

businesses enumerated in this article, and for each separate class of business or trade enumerated herein, and for each place where such business is carried on.

- C. Unless otherwise provided, the following periodic fees are imposed on the following kinds of business licenses:

| | |
|---|---|
| General license | \$ 75.00 <u>\$25.00</u> per year |
| Independent contractors, professionals | 100.00 <u>\$25.00</u> per year |
| Out-of-county businesses, contractors | <u>\$75.00</u> per year |
| Home businesses | 100.00 <u>\$25.00</u> per year |
| Nonprofit <u>Non-profit</u> | <u>\$0</u> per year |
| Escort | \$250.00 per year |
| Massages, therapeutic services | <u>\$135.00</u> per year |
| Subdivision sales | <u>\$475.00</u> per year |
| Transportation companies | 100.00 <u>\$25.00</u> per year |
| Pawn shops | 250.00 <u>\$25.00</u> per year |
| Mining, excavation, earth-moving/processing companies | 475.00 <u>\$25.00</u> per year |

- D. Unless otherwise provided, the following fees are imposed on the following kinds of business licenses in addition to any other fees specified:

| | |
|---|---------------------------|
| Commercial units, apartments, storage units, RV and MH spaces, pay parking lot spaces | \$ 2.00 per unit annually |
|---|---------------------------|

| | |
|--|---------------------------------------|
| Per gaming machine | <u>\$</u> 30.00 per quarter |
| Per gaming table | <u>\$</u> 150.00 per quarter |
| Alarm companies | <u>\$</u> 10.00 per alarm per quarter |
| Special events ive-day permit (excluding liquor) | <u>\$</u> 25.00 per vendor |

E. Unless otherwise provided, the following fees for entertainment are imposed on the following kinds of business licenses and are exempt from any other fee schedules or the business licenses specified in this chapter.

1. Brothels and houses of ill fame shall be established pursuant to Storey County Code Chapter 5.16. 2. Cabarets or other places of live entertainment on the premises one hundred fifty dollars per year.
3. Fortunetellers, astrologer, clairvoyant, medium, palmist, phrenologist, or others who profess to foresee the future, seven hundred dollars per year; fortunetelling licenses shall be approved at the sole discretion of the board of county commissioners. Any employee in an establishment licensed under this section shall be subject to work permit requirements as provided in Storey County Code Section 5.08.020(G).

(Ord. 203 (part), 2006; Ord. 179 § 1(part), 2002; Ord. 161 § 2(part), 1999)

Proposed on _____, 2023.

by Commissioner _____

Passed on _____, 2023

.

Vote: Ayes: Commissioners _____

Nays:

Commissioners

Absent

Commissioners

Jay Carmona, Chair

Storey County Board of County Commissioners

Attest:

D. James Hindle

Clerk & Treasurer, Storey County

This ordinance will become effective on _____, 2023.

Written Motion with Findings:

I (commissioner) motion to approve second reading of Bill No. _____, Ordinance No. _____, an ordinance amending Storey County Code Chapter 5 Business License Required, Section 5.04.200 Fees and Exemption from Fees, to revise the list of certain base in-county business license fees from their current amount to a reduced amount being \$25.00 annually, Section 5.04.190 deleting conflicting language regarding fees set by resolution, and other properly related matters. This motion includes a finding that a special hearing and business impact statement are not required because the proposed action does not impose a direct or significant economic burden upon a business, or directly restrict the formation, operation, or expansion of a business in Storey County.

This written motion with findings is hereby provided by Storey County Commission Chair Jay Carmona: _____ on _____, 2023.

Attest:

D. James Hindle
Clerk & Treasurer, Storey County

Agenda Request
VCTC Board Meeting
11/14/23

Agenda Language

Discussion/For Possible Action –

Discussion between Storey County and the Virginia City Tourism Commission regarding potential fiscal impacts resulting from Storey County Bill No. 138, Ordinance No. 23-326, an ordinance amending Storey County Code Chapter 5 Business License Required, Section 5.04.200 Fees and Exemption from Fees, to revise the list of certain base in-county business license fees from their current amount to a reduced amount being \$25.00 annually, and other properly related matters. Findings from this discussion will be presented to the Board of Storey County Commissioners at a regularly scheduled meeting.

Motion:

I (VCTC commissioner) motion to request that the position of the Virginia City Tourism Commission regarding Storey County Bill No. 138, Ordinance No. 23-326 reducing certain business license fees and findings is presented to the Board of Storey County Commissioners at a regularly scheduled public meeting.

Staff Report

The Board of Storey County Commissioners held a series of public meetings to consider reducing certain fees for in-county base general business licenses and for in-county general home-based business licenses. The scope of the proposal does not include business license fees related to employee counts, building square-footage, business license applications, privilege businesses and other special license fees, and out-of-county businesses.

The establishment of business license fees is set forth in Storey County Code 5.04.200 enclosed herewith. Other applicable license fees are demonstrated in the enclosed table. Changes to the fee schedule are summarized in the table below.

County records show a three-year average of revenues to the VCTC from business license at approximately \$23,000. This includes base, square-footage, employee numbers and other license category revenues. Proposed reductions to the base only in-county business license fees affecting tourism-related businesses to be approximately \$5,400 annually.

1. Virginia City/Gold Hill Base Business Licenses Generating Revenues to VCTC (FY2022):

| <i>Category</i> | <i>Count</i> | <i>Fee Category</i> | <i>Total Revenues</i> |
|--------------------|--------------|---------------------|-----------------------|
| | | <i>(From / To)</i> | <i>(From / To)</i> |
| a. General County | 98 | \$75 / \$25 | \$7,350 / \$2,450 |
| b. General Sheriff | 10 | \$75 / \$25 | \$750 / \$250 |
| c. Home Based | 0 | \$100 / \$25 | \$0 / \$0 |

Because the proposed action may impact Virginia City Tourism Commission revenues generated from base business license fees, the Storey County Commission directed county officials to discuss the proposed ordinance amendments with the VCTC Commission and to bring comments and concerns of the VCTC Commission back to the Storey County Commission for consideration.

| List of Business License Fees to be Reduced | | | |
|--|----------------------|---------|--------------|
| General/Regular License (County) | From \$75 | To \$25 | Per Year |
| General/Regular License (Sheriff) | From \$75 | To \$25 | Per Year |
| Home-Based (County) | From \$100 | To \$25 | Per Year |
| Home-Based (Sheriff) | From \$100 | To \$25 | Per Year |
| Contractor/Profess. | From \$100 | To \$25 | Per Year |
| Transportation | From \$100 | To \$25 | Per Year |
| Pawn Shops | From \$250 | To \$25 | Per Year |
| Mining/Excavation | From \$475 | To \$25 | Per Year |
| Other Category | From \$ per category | To \$25 | Per category |
| Notes: <ul style="list-style-type: none"> a. In-county businesses and base/regular business license fees only. b. This motion does not include Special Events Licenses. | | | |



Board of Storey County Commissioners Agenda Action Report

**Meeting date: 12/19/2023 10:00 AM -
BOCC Meeting**

Estimate of Time Required: 0-5

Agenda Item Type: Discussion/Possible Action

- **Title:** For consideration and possible approval of business license second readings:
 - A. Cooper Steel – Contractor / 503 N. Hillcrest Dr. ~ Shelbyville, TN
 - B. New Earth Concepts LLC – Out of County / 801 Belfair Ave. ~ SW Orting, WA
 - C. Protective Industrial Products Inc. – General / 2625 USA Parkway Ste. 111 ~ Sparks, NV

- **Recommended motion:** Approval.

- **Prepared by:** Ashley Mead

Department: **Contact Number:** 775-847-0966

- **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: Jim Hindle, Clerk's office
Austin Osborne, County Manager

December 11, 2023
Via Email

Fr: Ashley Mead

Please add the following item(s) to the **December 19, 2023**

COMMISSIONERS Consent Agenda:

SECOND READINGS:

- A. Cooper Steel** – Contractor / 503 N. Hillcrest Dr. ~ Shelbyville, TN
- B. New Earth Concepts LLC** – Out of County / 801 Belfair Ave. ~ SW Orting, WA
- C. Protective Industrial Products Inc.** – General / 2625 USA Parkway Ste. 111 ~ Sparks, NV

Ec: Community Development
Commissioner's Office

Planning Department
Comptroller's Office

Sheriff's Office



Board of Storey County Commissioners Agenda Action Report

Meeting date: 12/19/2023 10:00 AM -
BOCC Meeting

Estimate of Time Required: 15 min.

Agenda Item Type: Correspondence

- **Title:** Letter to Washoe County Regarding AB240 Submittal.
- **Recommended motion:** None
- **Prepared by:** Austin Osborne

Department: **Contact Number:** 775.847.0968

- **Staff Summary:** See letter.
- **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

Austin Osborne, County Manager

December 6, 2023

Re: Washoe County's 2023 Contribution to AB240 Joint Regional Report

County Manager Eric Brown:

We appreciate Washoe County's contributions to the 2023 AB240 Joint Regional Report. Incorporating contributions and reflecting consensus from each participating County Manager, the report has been submitted to the Legislative Commission in accordance with AB240.

A subsequent document, referred to as the Washoe County Specific Report, was sent separately to Storey County with a request for it to be added to the Joint Regional Report. This document deviates substantially from the text submitted by Washoe County to be reviewed by the participating managers and to be included in the Joint Regional Report.

The last two paragraphs of the Washoe County Specific Report suggest that Storey County "companies that have assisted in the diversification [and which are set to] sunset" are the principal cause of traffic congestion and other impacts in northern Nevada, and that the Legislature should consider diverting post-abatement tax revenues from Storey County to other jurisdictions as follows:

Nevada is moving into a future where tax incentives provided to those same companies that have assisted in the diversification sunset, we ask the legislature to be mindful of where the increase in tax revenue to the state could be utilized to benefit the residents who are currently funding the programs and infrastructure in Northern Nevada that have been supporting the incentivized businesses. [p. 4]

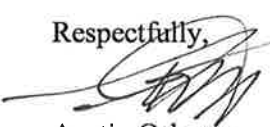
The intent of AB240 was for county leaders to have open and forthright conversations about issues affecting our region, and to memorialize these engagements in a mutually agreeable report to be sent to the Legislature. The Washoe County Specific Report contains material not discussed in the County Manager meetings and not submitted to the team for collective review and inclusion into the Joint Regional Report.

The subject Washoe County Specific Report statements do not consider debt obligations, tax increment diversions, capital improvement plans, operating costs, and recovery from 10 and 20 years, respectively, of abated property and sales tax revenues in the host county. The value in evaluating direct and indirect property and sales tax generation, and other net positive revenues in jurisdictions surrounding economic activity is also absent in the document.

Lastly, the Washoe County Specific Report also does not reflect progress that Storey and Washoe counties have made communicating overall and contemplating possible solutions to housing, transportation, and other regional issues.

Nevertheless, Storey County will continue building working relationships with Washoe County and other regional partners to make northern Nevada the best place possible for all to work and live. This includes coordinating with its neighbors in planning efforts such as the 2024 Storey County Master Plan update and Housing Needs Assessment and contributing to the advancement of area infrastructure and programs.

Respectfully,


Austin Osborne
Storey County Manager

C.c.: Storey County Commissioners

Enc.: Washoe County AB240 Joint Region Report Contribution
Washoe County Specific Report

DATE: November 14, 2023

TO: Austin Osborne – Storey County

FROM: Eric Brown, County Manager – Washoe County

SUBJECT: AB 240-Washoe County Regional items - 2023 Report

SUMMARY

This is the 2023 Washoe County submission of items to be added to the regional report to identify issues relating to the orderly management of the growth in Washoe County, including the Cities of Reno and Sparks, for the following areas:

- **Conservation, including, without limitation, the use and protection of natural resources**
- **Population, including, without limitation, projected population growth and the projected resources necessary to support that population**
- **Land use and development**
- **Transportation**
- **Public facilities and services, including, without limitation, roads, water and sewer service, flood control, police and fire protection, mass transit, libraries and parks**

Current Status Report

Conservation, including, without limitation, the use and protection of natural resources:

Washoe County continues to work with local, state and federal partners regarding the Truckee Meadows Public Lands Management Act. Washoe County representatives and consultants have coordinated efforts with federal delegation staff to collect and organize land acquisition requests from local governments and political subdivisions, state agencies including the department of wildlife and division of state lands, Tribes with an interest or footprint in the Truckee Meadows, conservation and outdoor recreation groups, and the development community. There is a shared understanding that one of the main purposes of the county and federal delegation efforts is to ultimately release and sell federally managed land which is currently unavailable for development to allow sustainable and supported growth for the region. Economic development, accessible and affordable housing, conservation of open space, improvements to local government infrastructure, and enhancing our constituent's overall quality of life are foundational to this proposal. These foundational goals are being met through a balance of the conveyance, wilderness and disposal or development requests. Senator Rosen's Office is taking lead on this legislative effort.

Washoe County continues to commit to a variety of natural resource related projects including noxious weed inventory, removal, and restoration, development and implementation of an Integrated Vegetation Management plan, and work with the One Truckee River Partnership Council, The County has utilized federal funds to increase awareness of the Truckee River Partnership and the One Truckee River Plan.

Population, including, without limitation, projected population growth and the projected resources necessary to support that population:

Homelessness in Washoe County

Since transitioning into the lead role for homeless services in the County, Washoe County has undertaken a massive capital improvement project at the Nevada Cares Campus. The Cares Campus currently includes more than 15-acres of property with a 46,000 square foot emergency shelter, completion of a permanent safe camp, various modular administrative buildings, on-site laundry, restrooms, and a temporary area for participants to eat meals. The County has also made significant investments in case management and mental health services available to participants on site. Construction has begun on a 22,000 square foot Service Building that will serve as a welcome center to process participants into the shelter and provide diversion services, a security check point, nurses station, case management/counseling/staff offices, break room, warming kitchen, indoor and outdoor dining facilities, and security offices as well as a 9,000 square foot Resource Center with capacity of overflow sleeping provisions, restroom, shower and laundry facilities, storage and facilities management space, fencing, and parking. The Contract has been approved for a 22,000 square foot, 50-unit, Permanent Supportive Housing project on the site as the last portion of the Cares Campus Buildout.

In addition to the significant capital improvement project, Washoe County continues to lead the Northern Nevada Continuum of Care and provide staff support to the regional Community Homelessness Advisory Board (CHAB) which is tasked with reviewing and providing recommendations on issues related to homelessness including funding allocations; community-wide homeless strategies and initiatives, and any other matters deemed pertinent by the CHAB.

Under existing Nevada law, the Truckee Meadows Regional Planning Agency (TMRPA) shall provide a population forecast as part of the regional plan. TMRPA produces a consensus forecast for a 20-year planning horizon by averaging four independent sources of future projection information which include:

- Nevada State Demographer – local source
- Truckee Meadows Water Authority – local source
- Woods & Poole – national forecasting house
- IHS Markit – national forecasting house

The Truckee Meadows Regional Planning Agency has adopted the 2022-2042 Consensus Forecast for Washoe County with a 2042 population of 587,479 people. The consensus forecast is an important number for future planning of not only our master plans but water management, wastewater management, open spaces, and transportation facilities and needs.

Land use and development

Conformance of all Washoe County governmental entities' master plans is required within Washoe County for land use and development. As a starting point, the 2019 regional plan contains the following objectives:

- Limit premature expansion of development into undeveloped areas;

- Preserve neighborhoods and revitalize urban areas;
- Direct new housing, businesses, and growth to established neighborhoods and older urban areas;
- Classify future land uses by density or intensity based on projected need, compatibility, and availability to serve;
- Allow for a variety of uses and address mixed-use and transit-oriented development; and
- Coordinate with military installations

The regional plan promotes a regional form that aims to accomplish the items listed above by lessening sprawl and supporting a higher intensity and density of development within the region's core. The plan also strongly encourages compatible development that promotes a mix of land uses, optimizes infrastructure, promotes infill, provides a range of housing choices, a range of transportation options, and preserves open space and natural resource areas.

Washoe County has adopted Envision Washoe 2040 our comprehensive 20-year master plan and will begin implementation as directed by the Board of County Commissioners on November 14, 2023. The master plan document will require a conformance review by the Truckee Meadows Regional Planning Agency which is expected to occur in early 2024.

Transportation and Public facilities and services, including, without limitation, roads, water and sewer service, flood control, police and fire protection, mass transit, libraries and parks

A portion of the Washoe County Master Plan update process included the need to conforming our Public Services and Facilities (PSF) plans to provide for the individual services provided by the respective jurisdiction. For example, in Washoe County the PSF includes service levels for roads, water, sewer, flood control, Sheriff, fire protection, justice courts, general government services, libraries, and parks and open space.

The plans and policies contained within the various plans are the foundation to preparing for and responding to the pace of growth. Regardless of the source of growth in our region, with the proper plans in place, appropriate accommodations can be made to protect existing residents and our resources. Sometimes a lack of understanding about the policies and procedures leads to a perception that the plans are not adequate; however, inconveniences are usually the driving force behind this perception.

Washoe County is excited to see that the Department of Transportation is conducting a study of the 1-80 corridor to potentially implement changes in the corridor in reaction to the growth of the Tri Center. Additionally, Washoe County has had initial discussions with TESLA who is actively discussing passenger rail from downtown Reno to the Tri Center. Washoe County supports the discussions and has, at a staff level, committed to assist in the discussion which has potential to lessen the impact of 1-80 on commuting traffic and future sustainability goals.



WASHOE COUNTY

OFFICE OF THE COUNTY MANAGER

1001 E. 9th Street
Reno, Nevada 89512
Phone: (775) 328-2000
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DATE: December 1, 2022

TO: Senator Skip Daly
Senator Ira Hansen
Senator Lisa Krasner
Senator Heidi Seevers Gansert
Assemblywoman Natha Anderson
Assemblywoman Selena La Rue Hatch
Assemblywoman Jill Dickman
Assemblywoman Alexis Hansen
Assemblywoman Angie Taylor
Assemblyman Phillip P.K. O'Neill
Assemblywoman Sarah Peters
Assemblyman Rich Delong
Reno City Manager, Doug Thornley
Sparks Acting City Manager, Chris Crawforth

FROM: Eric Brown, County Manager – Washoe County

SUBJECT: AB 240-Washoe County Regional items - 2023 Report

SUMMARY

This is the 2023 Washoe County submission of items to be added to the regional report to identify issues relating to the orderly management of the growth in Washoe County, including the Cities of Reno and Sparks, for the following areas:

- **Conservation, including, without limitation, the use and protection of natural resources**
- **Population, including, without limitation, projected population growth and the projected resources necessary to support that population**
- **Land use and development**
- **Transportation**
- **Public facilities and services, including, without limitation, roads, water and sewer service, flood control, police and fire protection, mass transit, libraries and parks**

Current Status Report

Conservation, including, without limitation, the use and protection of natural resources:

Washoe County continues to work with local, state and federal partners regarding the Truckee Meadows Public Lands Management Act. Washoe County representatives and consultants have coordinated efforts with federal delegation staff to collect and organize land acquisition requests from local governments and political subdivisions, state agencies including the department of wildlife and division of state lands, Tribes with an interest or footprint in the

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Truckee Meadows, conservation and outdoor recreation groups, and the development community. There is a shared understanding that one of the main purposes of the county and federal delegation efforts is to ultimately release and sell federally managed land which is currently unavailable for development to allow sustainable and supported growth for the region. Economic development, accessible and affordable housing, conservation of open space, improvements to local government infrastructure, and enhancing our constituent's overall quality of life are foundational to this proposal. These foundational goals are being met through a balance of the conveyance, wilderness and disposal or development requests. Senator Rosen's Office is taking lead on this legislative effort.

Washoe County continues to commit to a variety of natural resource related projects including noxious weed inventory, removal, and restoration, development and implementation of an Integrated Vegetation Management plan, and work with the One Truckee River Partnership Council. The County has utilized federal funds to increase awareness of the Truckee River Partnership and the One Truckee River Plan.

Population, including, without limitation, projected population growth and the projected resources necessary to support that population:

Homelessness in Washoe County

Since transitioning into the lead role for homeless services in the County, Washoe County has undertaken a massive capital improvement project at the Nevada Cares Campus. The Cares Campus currently includes more than 15-acres of property with a 46,000 square foot emergency shelter, completion of a permanent safe camp, various modular administrative buildings, on-site laundry, restrooms, and a temporary area for participants to eat meals. The County has also made significant investments in case management and mental health services available to participants on site. Construction has begun on a 22,000 square foot Service Building that will serve as a welcome center to process participants into the shelter and provide diversion services, a security check point, nurses station, case management/counseling/staff offices, break room, warming kitchen, indoor and outdoor dining facilities, and security offices as well as a 9,000 square foot Resource Center with capacity of overflow sleeping provisions, restroom, shower and laundry facilities, storage and facilities management space, fencing, and parking. The Contract has been approved for a 22,000 square foot, 50-unit, Permanent Supportive Housing project on the site as the last portion of the Cares Campus Buildout.

In addition to the significant capital improvement project, Washoe County continues to lead the Northern Nevada Continuum of Care and provide staff support to the regional Community Homelessness Advisory Board (CHAB) which is tasked with reviewing and providing recommendations on issues related to homelessness including funding allocations; community-wide homeless strategies and initiatives, and any other matters deemed pertinent by the CHAB.

Under existing Nevada law, the Truckee Meadows Regional Planning Agency (TMRPA) shall provide a population forecast as part of the regional plan. TMRPA produces a consensus

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forecast for a 20-year planning horizon by averaging four independent sources of future projection information which include:

- Nevada State Demographer – local source
- Truckee Meadows Water Authority – local source
- Woods & Pool – national forecasting house
- IHS Markit – national forecasting house

The Truckee Meadows Regional Planning Agency has adopted the 2022-2042 Consensus Forecast for Washoe County with a 2042 population of 587,479 people. The consensus forecast is an important number for future planning of not only our master plans but water management, wastewater management, open spaces, and transportation facilities and needs.

Land use and development

Conformance of all Washoe County governmental entities' master plans is required within Washoe County for land use and development. As a starting point, the 2019 regional plan contains the following objectives:

- Limit premature expansion of development into undeveloped areas;
- Preserve neighborhoods and revitalize urban areas;
- Direct new housing, businesses, and growth to established neighborhoods and older urban areas;
- Classify future land uses by density or intensity based on projected need, compatibility, and availability to serve;
- Allow for a variety of uses and address mixed-use and transit-oriented development; and
- Coordinate with military installations

The regional plan promotes a regional form that aims to accomplish the items listed above by lessening sprawl and supporting a higher intensity and density of development within the region's core. The plan also strongly encourages compatible development that promotes a mix of land uses, optimizes infrastructure, promotes infill, provides a range of housing choices, a range of transportation options, and preserves open space and natural resource areas.

Washoe County has adopted Envision Washoe 2040 our comprehensive 20-year master plan and will begin implementation as directed by the Board of County Commissioners on November 14, 2023. The master plan document will require a conformance review by the Truckee Meadows Regional Planning Agency which is expected to occur in early 2024.

Transportation and Public facilities and services, including, without limitation, roads, water and sewer service, flood control, police and fire protection, mass transit, libraries and parks



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A portion of the Washoe County Master Plan update process included the need to conforming our Public Services and Facilities (PSF) plans to provide for the individual services provided by the respective jurisdiction. For example, in Washoe County the PSF includes service levels for roads, water, sewer, flood control, Sheriff, fire protection, justice courts, general government services, libraries, and parks and open space.

The plans and policies contained within the various plans are the foundation to preparing for and responding to the pace of growth. Regardless of the source of growth in our region, with the proper plans in place, appropriate accommodations can be made to protect existing residents and our resources. Sometimes a lack of understanding about the policies and procedures leads to a perception that the plans are not adequate; however, inconveniences are usually the driving force behind this perception.

Washoe County is excited to see that the Department of Transportation is conducting a study of the 1-80 corridor to potentially implement changes in the corridor in reaction to the growth of the Tri Center. Additionally, Washoe County has had initial discussions with TESLA who is actively discussing passenger rail from downtown Reno to the Tri Center. Washoe County supports the discussions and has, at a staff level, committed to assist in the discussion which has potential to lessen the impact of 1-80 on commuting traffic and future sustainability goals.

Legislative Recommendations Regarding Issues

As with the individual report from last year Washoe County in working with our neighboring county managers to regionally address the impacts to growth would like the legislative body to know that our comments from last year's report still hold true:

With the diversification of the Northern Nevada economy, and opportunities that have been taken advantage of, our region has benefited with a strong economic base for continued operation even during periods of economic uncertainty. The ability to diversify has however, come at a cost to the citizens in the area, whether it be congestion on roadways, higher costs of providing requested services, homelessness due to escalating housing costs, or lack of employees for lower wage service position.

The ability for local agencies to implement region wide initiatives to alleviate some of the pressures from citizens has historically been with resources sought through federal grants, by utilizing local tax dollars, or by special assessment of development. The larger infrastructure or programmatic needs identified in our planning documents to support the communities in Northern Nevada are outpacing the traditional funding resources.

Nevada is moving into a future where tax incentives provided to those same companies that have assisted in the diversification sunset, we ask the legislature to be mindful of where the increase in tax revenue to the state could be utilized to benefit the residents who are currently funding the programs and infrastructure in Northern Nevada that have been supporting the incentivized businesses.