MINUTES OF THE BOARD OF CHURCHILL COUNTY COMMISSIONERS

155 N. Taylor St., Fallon, NV 89406
December 18, 2024

Departmental Tours:

A- Prior to the commencment of the regular meeting, the Board of Churchill County Commissioners conducted Departmental Tours as follows:

ESTIMATED TIME	DEPARTMENT	ADDRESS
10:00 AM	**Court Services**	**71 N. Maine St., Fallon, NV**
10:35 AM	**Justice Court**	**71 N. Maine St., Fallon, NV**
11:10 AM	**Public Defender & Alt. Public Defender**	**101 N. Maine St., Fallon, NV**
11:50 AM	**Juvenile Probation Office**	**335 N. Broadway St., Fallon, NV**
12:30 PM	***Break for Lunch (on own)***	
1:15 PM	***Recess for Commission Meeting***	**155 N. Taylor St., Fallon, NV**
2:15 PM	**Sheriff's Office, with Quarterly Jail Tour**	**180 W. A St., Fallon, NV**
3:00 PM	**Fire Department**	**20 N. Carson St., Fallon, NV**
3:45 PM	**Emergency Management**	**507 S. Maine St., Fallon, NV**

These Departmental Tours were conducted for information-gathering purposes only and no action was taken.

Call to Order:

The regular meeting of the Board of County Commissioners was called to order at 1:15 PM on December 18, 2024.

PRESENT:
Commissioner Myles Getto
Commissioner Justin Heath
Commissioner Harry Scharmann
Comptroller Sherry Wideman
Deputy District Attorney Joseph Sanford
Clerk/Treasurer Linda Rothery
County Manager Jim Barbee
Deputy Clerk to the Board Pamela D. Moore
Deputy Clerk Crystal Muschetto

ABSENT: N/A

Pledge of Allegiance:

The Pledge of Allegiance was recited by the board and public.

Public Comment:

Chair Getto asked if there was any public comment. Commissioner Scharmann wanted to inform everyone that he feels unbalanced when he stands for a period of time, which is why he does not stand during the Pledge of Allegiance.

Verification of the Posting of the Agenda:

It was verified by Crystal Muschetto, Deputy Clerk, that the Agenda for this meeting was posted on the 12th day of December, 2024, between the hours of 9:00 and 11:00 AM at all of the locations listed on the Agenda, in accordance with NRS 241.

Consideration and possible action re: Approval of Agenda as submitted or revised:

Commissioner Justin Heath made a motion to approve the Agenda as submitted. Commissioner Harry Scharmann seconded the motion, which carried by unanimous vote.

Consideration and possible action re: Approval of Minutes of the meeting held on:

A- November 7, 2024 Special Meeting.
The Minutes of the special meeting held on November 7, 2024 are presented for the board's consideration and approval.
FISCAL IMPACT: N/A
EXPLANATION OF IMPACT: N/A
FUNDING SOURCE: N/A
ACTION REQUESTED: Accept

Commissioner Harry Scharmann made a motion to approve the Minutes of the special meeting held on November 7, 2024 as presented. Commissioner Justin Heath seconded the motion, which carried by unanimous vote.

B- November 20, 2024.
The Minutes of the meeting held on November 20, 2024 are presented for the board's consideration and approval.
FISCAL IMPACT: N/A
EXPLANATION OF IMPACT: N/A
FUNDING SOURCE: N/A
ACTION REQUESTED: Accept

Commissioner Harry Scharmann made a motion to approve the Minutes of the meeting on November 20, 2024 as presented. Commissioner Justin Heath seconded the motion, which carried by unanimous vote.

Appointments:

1:15 PM A- Presentation of Employee Service Awards for the 4th Quarter of 2024.

Employees receiving service awards during the 4th Quarter of 2024 are:

Employee	Department	Years of Service
Nathan Nollan	Sheriff	5 Years
Taylor Clark	District Court	5 Years
Levi Coonce	Sheriff	5 Years
Daniel Michel	Sheriff	15 Years

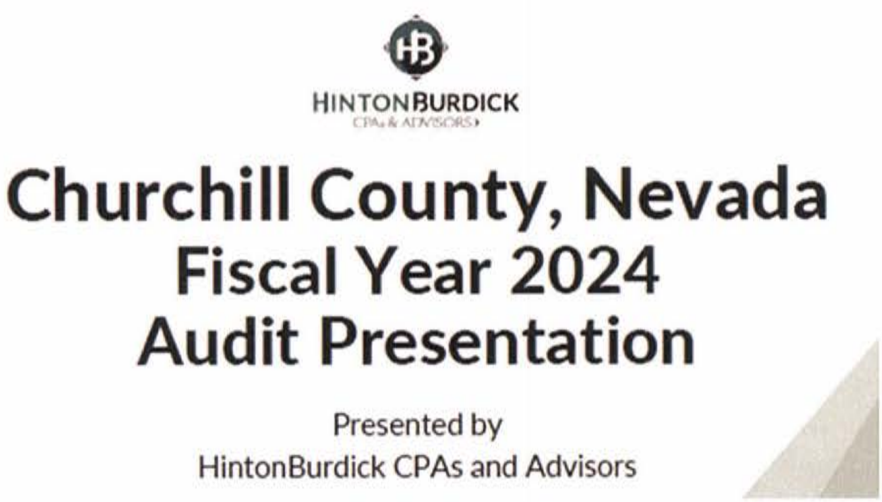
FISCAL IMPACT: N/A
EXPLANATION OF IMPACT: N/A
FUNDING SOURCE: N/A
ACTION REQUESTED: None; Informational Only

The listed employees were recognized for their years of service to the county.

C. B- Consideration and possible action re: Presentation of the Annual Comprehensive Financial Report for the general Churchill County and CC Communications for the Fiscal Year Ending June 30, 2024.

The Annual Comprehensive Financial Report for the Fiscal Year Ending June 30, 2024 will be presented to the board. The audit was presented to the Audit Committee on December 10, 2024. After review of the report, the board is asked to accept and approve the audit report.
FISCAL IMPACT: As contracted.
EXPLANATION OF IMPACT: N/A
FUNDING SOURCE: N/A
ACTION REQUESTED: Accept

Kelli Jones, with HintonBurdick CPAs, had the following PowerPoint presentation:



Introduction

- Thanks to the County's staff
- Letter of transmittal
- Management's discussion and analysis (MDA)

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Audit Reports

- **Independent auditors report – page 15**
  - Unmodified opinion or "clean opinion"
- **Report on Internal Controls over Financial Reporting and On Compliance – page 219**
  - No internal control deficiencies
  - 2024-001 Budgetary Compliance

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Audit Reports

- **Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance – page 225 (Churchill County)**
  - No instances of noncompliance or internal control deficiencies reported
  - Low risk auditee – see page 228
- **Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance – page 237 (Central Nevada Health District)**
  - No instances of noncompliance or internal control deficiencies reported
  - High risk auditee (due to first year) – see page 240

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Financial Highlights

- All funds operated within approved budgets, except Indigent Services Fund
- Changes in fund balances – governmental funds - page 36
- Changes in net position – business-type funds - page 42

- Review of fund balance and net position
  - Assets/deferred outflows – liabilities/deferred inflows = fund balance or net position

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Financial Highlights

- Churchill County took over the management and accounting of Central Nevada Health District which has been included as a discretely presented component unit.
  - CNHD had an over increase in net position of $478,115
  - See page 32 & 33

- County also added the new Opioid Settlement special revenue fund during FY2024. This is considered a major fund for FY2024.
  - This fund had an increase in fund balance of $376,390 which is all restricted.

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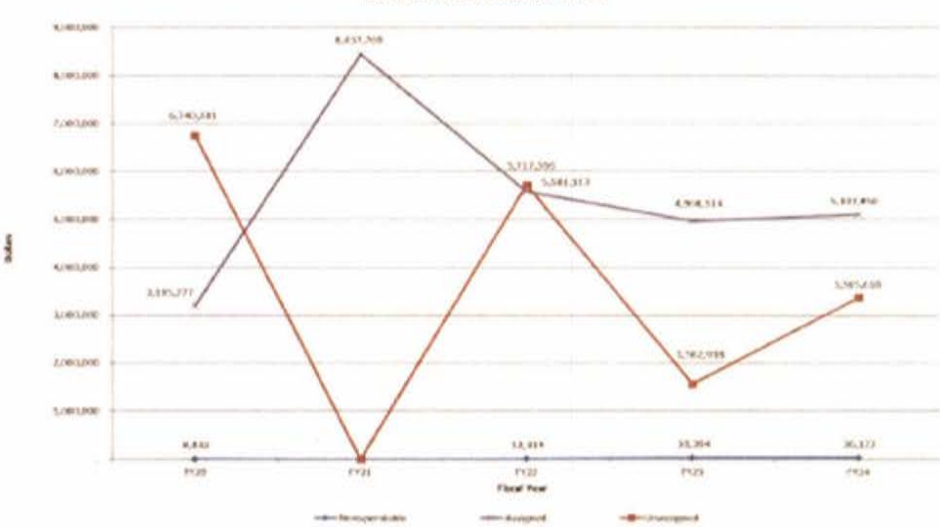
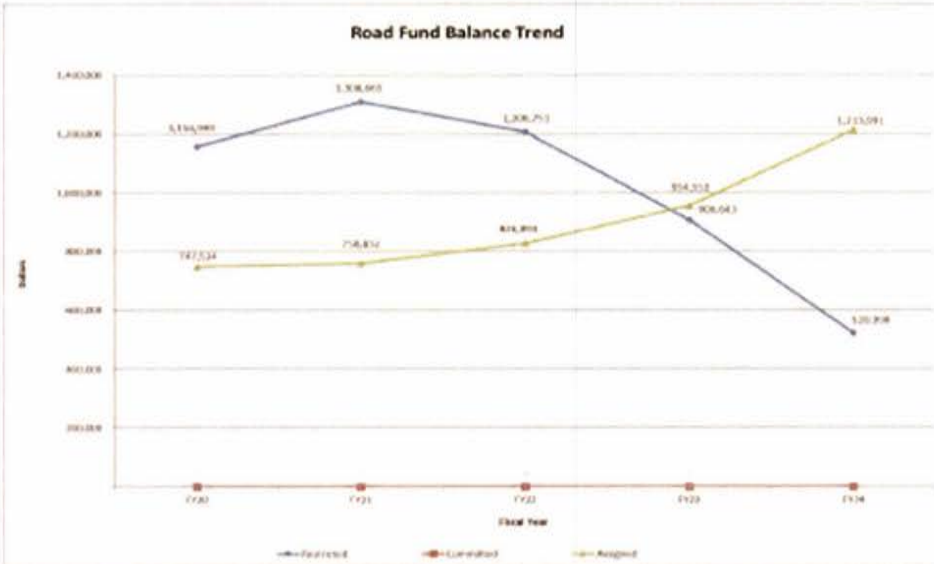
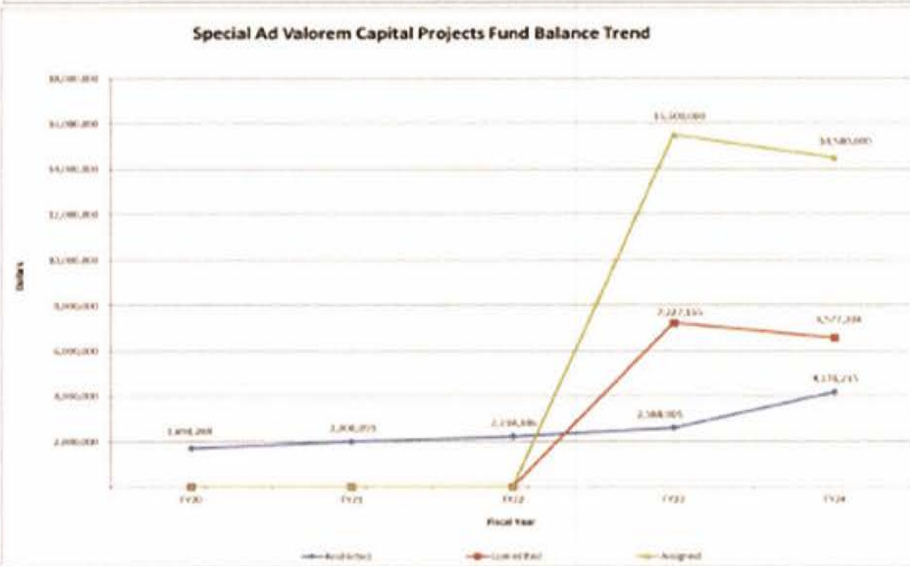
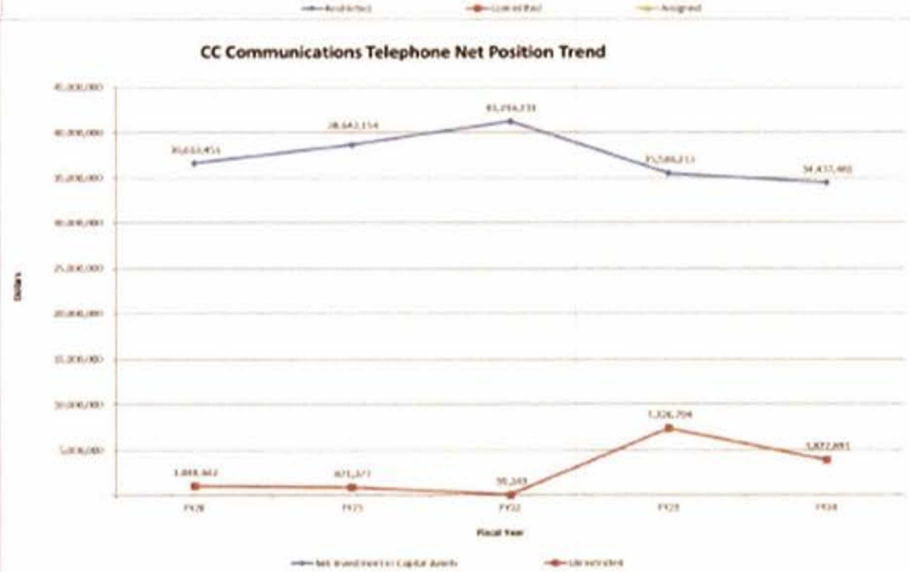
General Fund Balance Trend

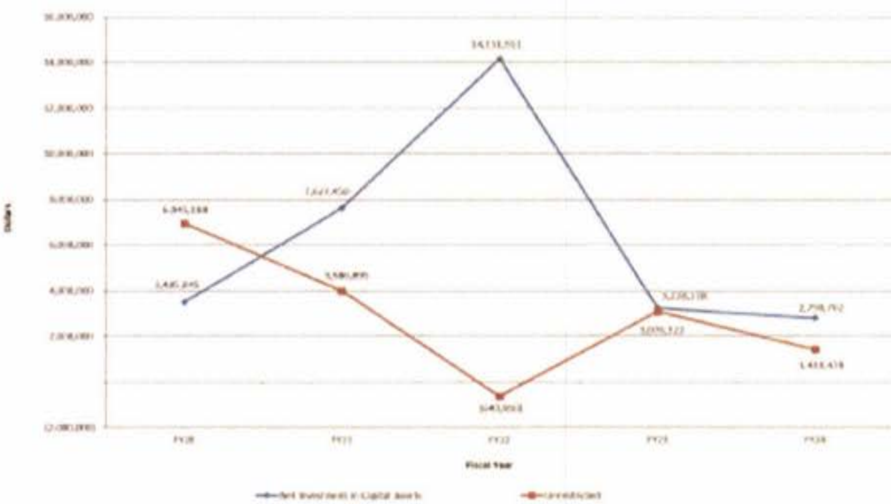



Road Fund Balance Trend

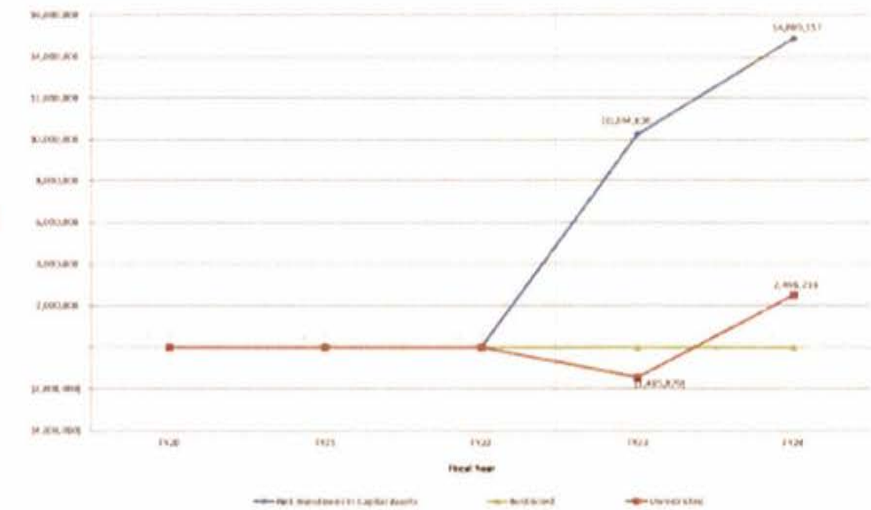

Special Ad Valorem Capital Projects Fund Balance Trend

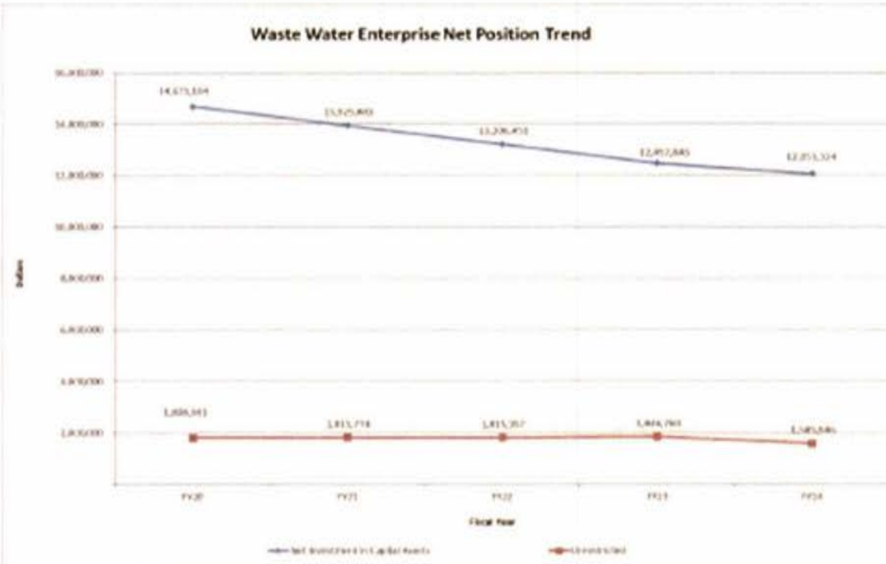

CC Communications Telephone Net Position Trend

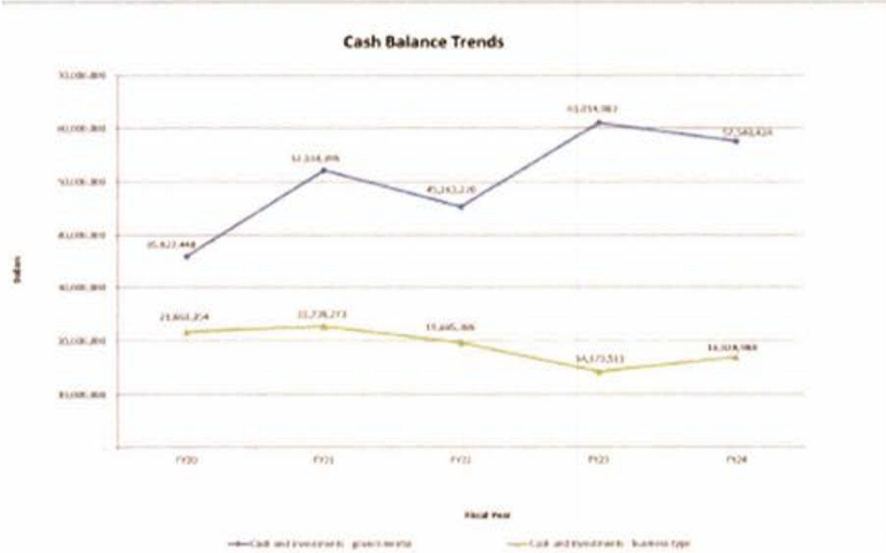
CC Communications Broadband Net Position Trend



CC Communications CAP Net Position Trend







Comptroller Wideman had the following PowerPoint presentation:

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Two-year comparison

Net Position (assets – liabilities)

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	Governmental activities		Business-type activities		Combined total	
	2024	2023	2024	2023	2024	2023
Current and other assets	$ 65,489,838	$ 65,775,918	$ 25,276,512	$ 22,129,628	$ 90,766,350	$ 87,905,546
Noncurrent assets	459,423	388,742	18,624	348,467	478,047	737,209
Capital assets	100,821,204	93,812,335	86,960,804	88,882,064	187,782,008	182,694,399
Total assets	166,770,465	159,976,995	112,255,940	111,360,159	279,026,405	271,337,154
Deferred outflows of resources	16,827,829	16,513,529	3,375,707	4,011,308	20,203,536	20,524,837
Current liabilities	3,966,375	4,489,460	2,187,618	2,310,362	6,153,993	6,799,822
Long-term liabilities outstanding	64,570,068	62,089,123	26,028,401	27,164,918	90,598,469	89,254,041
Total liabilities	68,536,443	66,578,583	28,216,019	29,475,280	96,752,462	96,053,863
Deferred inflows of resources	3,862,357	4,195,818	2,956,979	2,348,467	6,819,336	6,544,285
Net position						
Net investment in capital assets	79,945,414	72,209,148	72,775,569	70,771,150	152,720,983	142,980,298
Restricted	18,615,536	18,700,474	18,624	18,624	18,634,160	18,719,098
Unrestricted	12,638,544	14,806,501	11,664,456	12,757,946	24,303,000	27,564,447
Total net position	$ 111,199,494	$ 105,716,123	$ 84,458,649	$ 83,547,720	$ 195,658,143	$ 189,263,843

Governmental Activities ↑ **$5.48M** **Business Activity** ↑ **$911K**

Revenues and Expense Compared to Prior Year

page 23

	Governmental Activities		Business-type activities		Combined total	
	2024	2023	2024	2023	2024	2023
Revenues						
Program revenues:						
Charges for services	$ 5,156,258	$ 4,778,236	$ 22,974,584	$ 22,410,935	$ 28,130,842	$ 27,198,171
Operating grants and contributions	9,447,720	7,233,690	-	-	9,447,720	7,233,690
Capital grants and contributions	7,500	122,188	665,901	233,676	673,401	355,864
General revenues:						
Ad valorem taxes	11,592,158	10,684,810	-	-	11,592,158	10,684,810
Consolidated taxes	8,630,989	8,667,443	-	-	8,630,989	8,667,443
Other taxes	9,862,246	9,841,944	-	-	9,862,246	9,841,944
Other unrestricted intergovernmental	-	20,000,000	-	-	-	20,000,000
Unrestricted investment earnings	2,893,652	79,285	582,470	245,619	3,476,122	324,904
Other miscellaneous revenues	3,563,895	2,999,389	1,264	40,728	3,565,159	3,040,117
Total revenues	51,154,413	64,406,985	24,224,219	22,939,958	75,378,632	87,346,943
Expenses						
General government	11,634,695	7,110,816	-	-	11,634,695	7,110,816
Judicial	6,105,290	5,804,558	-	-	6,105,290	5,804,558
Public safety	13,855,505	17,161,691	-	-	13,855,505	17,161,691
Public works	5,940,516	4,677,397	-	-	5,940,516	4,677,397
Health	393,597	235,305	-	-	393,597	235,305
Welfare	3,601,085	3,367,347	-	-	3,601,085	3,367,347
Culture and recreation	3,756,755	2,624,423	-	-	3,756,755	2,624,423
Community support	2,257,722	1,927,675	-	-	2,257,722	1,927,675
Interest on long-term debt	555,603	572,686	-	-	555,603	572,686
Telephone	-	-	12,865,941	11,193,980	12,865,941	11,193,980
Long distance	-	-	100,935	108,184	100,935	108,184
Broadband	-	-	5,536,421	5,335,411	5,536,421	5,335,411
CAP	-	-	3,086,486	1,095,401	3,086,486	1,095,401
Waste water	-	-	1,099,649	1,102,810	1,099,649	1,102,810
Utility water	-	-	709,441	609,721	709,441	609,721
Golf course	-	-	64,417	60,746	64,417	60,746
Total expenses	48,100,768	43,481,898	23,463,290	19,506,253	71,564,058	62,988,151
Increase(Decrease) in net position before transfers and contributions	3,053,645	20,925,087	760,929	3,433,705	3,814,574	24,358,792
Transfers	(150,000)	703,216	150,000	(703,216)	-	-
Increase(Decrease) in net position	2,903,645	21,628,303	910,929	2,730,489	3,814,574	24,358,792
Net position, beginning	103,716,123	84,087,820	83,547,720	80,817,231	189,263,843	164,905,051
Restatement adjustments	2,579,726	-	-	-	2,579,726	-
Net position, ending	$ 111,199,494	$ 105,716,123	$ 84,458,649	$ 83,547,720	$ 195,658,143	$ 189,263,843

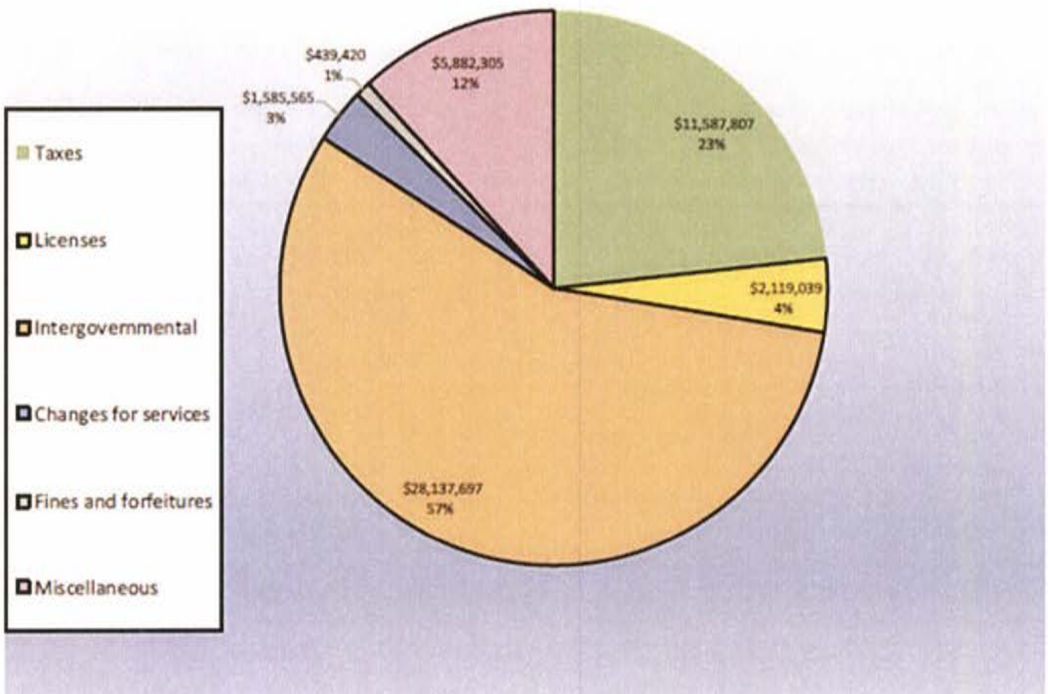
Change from FY 2023

Governmental Revenue	↓	**$13.2M**	**Business-type Revenue**	↑	**$1.3M**
Governmental Expense	↑	**$4.6M**	**Business-type Expense**	↑	**$3.96M**

Note: The expense includes depreciation, pension, and debt principal payments

Governmental funds revenue of $49,751,833 by source

Page 36



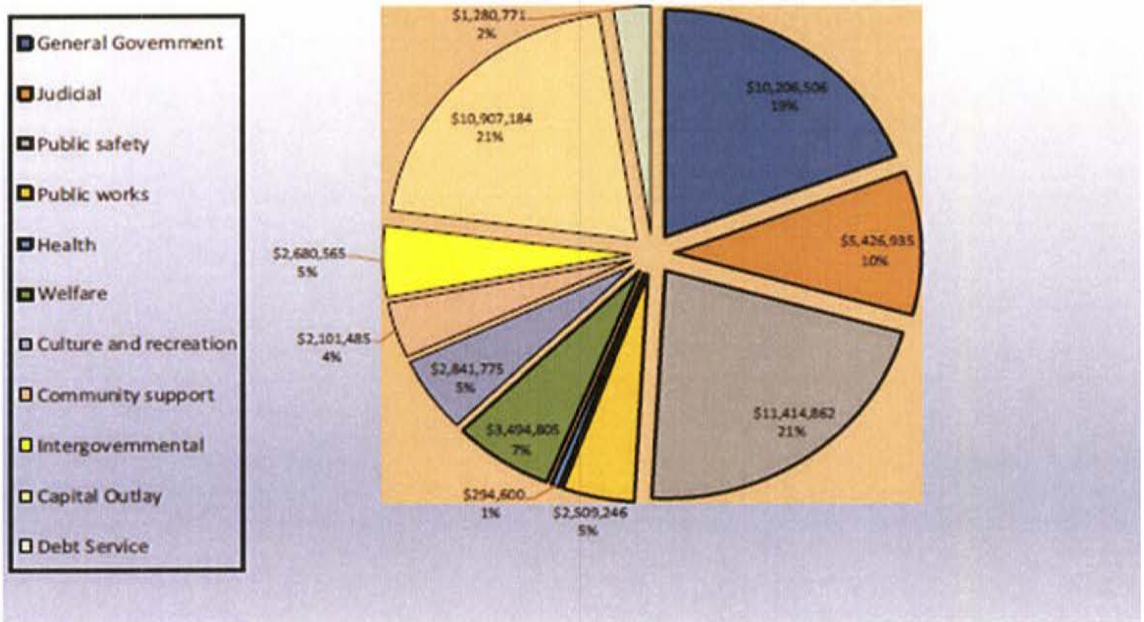
General Government Revenues By Source for the last 10 years

page 197

Fiscal Year Ended June 30,	Taxes	Licenses and Permits	Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest and Miscellaneous	Total	% Change
2015	8,529,270	563,707	14,463,708	1,242,500	478,467	1,928,228	27,205,880	-2.7%
2016	9,087,338	793,920	13,837,411	1,272,148	539,451	2,446,582	27,976,850	2.8%
2017	8,167,353	1,022,824	14,495,790	1,280,962	549,907	3,276,448	28,793,284	2.9%
2018	8,663,383	1,290,770	16,598,844	1,327,975	533,486	1,585,135	29,999,593	4.2%
2019	9,251,305	1,559,879	17,427,798	1,422,464	590,092	2,401,615	32,653,153	8.8%
2020	9,376,255	1,639,593	19,659,848	1,278,356	453,816	2,682,900	35,090,768	7.5%
2021	9,820,415	1,709,994	21,890,790	1,447,419	535,194	2,219,330	37,623,142	7.2%
2022	9,863,554	1,659,495	27,787,689	1,573,854	503,748	2,315,781	43,704,121	16.2%
2023	10,689,362	1,929,091	46,087,563	1,571,275	540,555	3,115,871	63,933,717	46.3%
2024	11,587,807	2,119,039	28,137,697	1,585,565	439,420	5,882,305	49,751,833	-22.2%

Includes: General, Special Revenue, Capital Projects and Debt Service Funds.

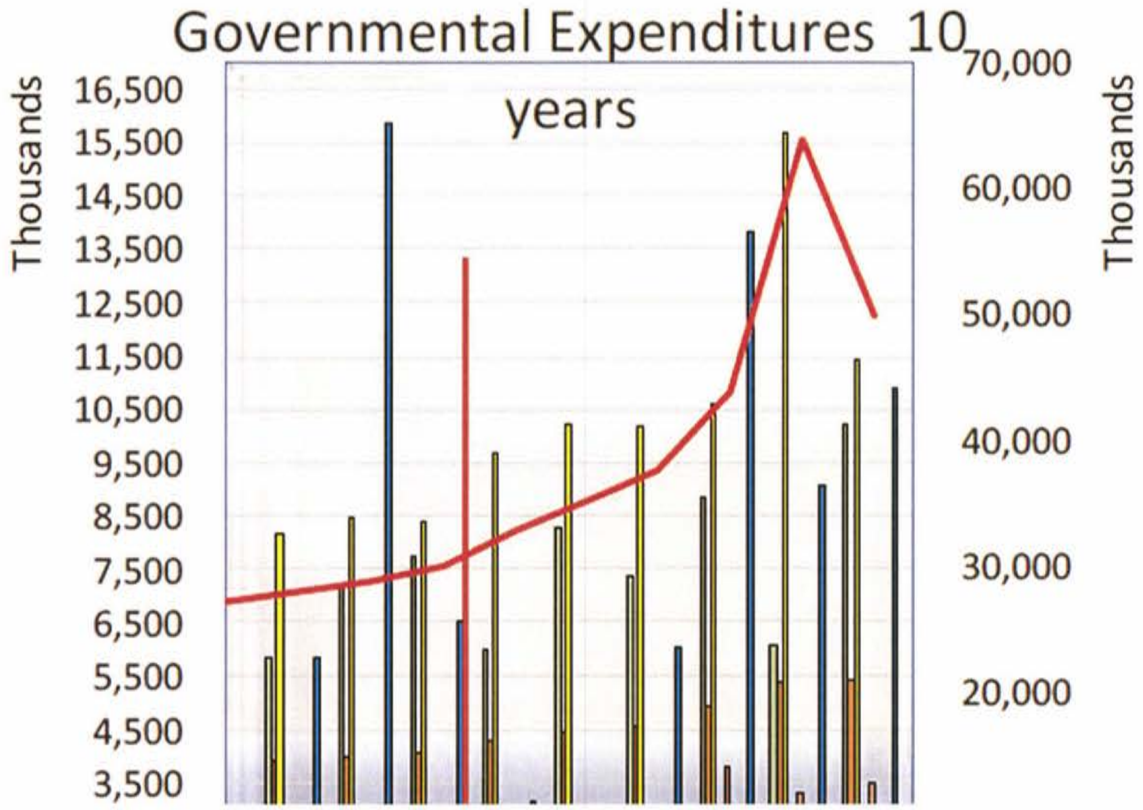
Governmental Funds Expenditure of $53,158,734 by function   page 198



Governmental Expenditures by Function
Last ten fiscal years Page 198

	General Government	Judicial	Public Safety	Public Works	Health & Sanitation	Welfare	Culture & Recreation	Community Support	Intergov-ernmental	Capital Outlay	Debt Service Principal	Interest	Totals	% Chg
2015	5,782,396	3,717,272	7,846,161	2,075,870	238,713	1,229,988	1,968,570	664,805	790,694	2,155,727	-	3,082	26,473,228	36.00%
2016	5,837,818	3,913,785	8,162,516	1,768,435	249,213	1,365,054	2,157,866	760,391	749,891	5,839,879	-	-	30,804,638	16.36%
2017	7,162,468	3,985,087	8,461,439	2,528,935	251,941	1,645,667	2,169,488	665,063	479,524	15,858,022	-	17,980	43,225,614	40.32%
2018	7,750,612	4,073,982	8,382,431	1,714,917	259,386	1,645,902	2,177,199	1,112,338	392,272	6,489,000	13,305,041	294,410	47,597,490	10.11%
2019	5,995,438	4,278,793	9,703,540	1,963,445	277,435	2,011,637	2,094,855	1,027,198	384,644	3,162,768	301,465	405,339	31,606,557	-33.60%
2020	8,257,433	4,429,904	10,196,318	1,354,530	280,115	2,000,549	2,282,289	1,434,499	392,059	1,619,965	308,749	398,055	32,953,465	4.26%
2021	7,356,495	4,579,569	10,151,831	1,945,151	295,025	2,581,457	2,286,222	1,009,747	1,701,598	6,021,531	318,420	388,384	38,635,430	17.24%
2022	8,838,774	4,960,534	10,597,231	2,077,267	300,295	3,818,300	2,374,082	1,773,084	769,403	13,821,311	687,267	589,675	50,597,223	30.96%
2023	6,045,846	5,367,972	15,672,242	2,129,999	214,422	3,277,345	2,077,607	1,781,354	1,875,579	9,068,076	705,360	575,082	48,790,884	-3.57%
2024	10,206,506	5,426,935	11,414,862	2,509,246	294,600	3,494,805	2,841,775	2,101,485	2,680,565	10,907,184	722,713	558,058	53,158,734	8.95%

General, Special Revenue, Debt Service and Capital Projects.



Chair Getto asked if there was any public comment but there was none.

Commissioner Justin Heath made a motion to accept the audit report and related findings for the Annual Comprehensive Financial Report for the Fiscal Year Ending June 30, 2024. Commissioner Harry Scharmann seconded the motion, which carried by unanimous vote.

C- Consideration and possible action re: Application for additional funding for the Churchill Animal Protection Society (CAPS), in the amount of $106,010.00, for the necessary improvements to the dog kennels and interior of the office building.

Executive Director Julia Ameil has been requesting quotes for the necessary improvements needed at the CAPS facility. The funding will be used for repairs to the kennel floors, including patching, epoxy coating, sealing the CMU block walls, and improvements to the interior of the building that includes demolition, replacement, and epoxy coating.

FISCAL IMPACT: Estimated up to $106,010.00 for all improvements.

EXPLANATION OF IMPACT: Cost to perform necessary improvements to the kennels and office space.

FUNDING SOURCE: 100-401-70230

ACTION REQUESTED: Accept

Jim Barbee, County Manager, made this presentation as outlined above and said we have been working with CAPS and looking at some of the ways we could help them with their facility and improvements. We recognize that they help offset the cost to the county relative to having the full-blown Animal Control Program. As part of our Community Support Fund, this last year, I believe we approved them for $17,000.00 that was normally $20,000.00 but, as part of the reductions, they received the $17,000.00. They brought to us some additional needs that they have and we are bringing these forward to you. I believe we presented this in a way where you can approve, potentially, all the improvements, which are largely based on the flooring in the office, dog kennel area, and the sealing of the flooring, at a total of $106,010.00. Those costs are based on bids they received from contractors or you can fund parts of those. The office area is $28,940.00, the kennels are $65,130.00, and CMU Block Sealer is $11,940.00.

Chair Getto asked if there was any public comment but there was none.

Commissioner Harry Scharmann made a motion to approve the request for additional funding in the amount of $106,010.00 to CAPS for the necessary site improvements. Commissioner Justin Heath seconded the motion, which carried by unanimous vote.

D- Consideration and possible action re: Reallocation of a portion of Approved Funds for the Dry Gulch Building Renovations.

At the August 19, 2022 meeting of the Board of County Commissioners, the board unanimously approved funding in the amount of $529,125 to construct a 60-space RV park at the Churchill County Fairgrounds property located at Miners Road. Since that approval, the county has spent $33,905 in design costs through 10/30/24 on this project.

The approval of the NDAA Lands Bill made Churchill County eligible for Southern Nevada Public Lands Management Act (SNPLMA) funding in the Parks, Trails and Natural Areas category. Churchill County submitted a fairground rehabilitation project as part of Round 20 of SNPLMA and has been approved for $32,355,772 of funding. Part of the fairground rehabilitation project included an RV Park, which means that the SNPLMA funding will cover the cost of the RV Park. Therefore, the county is ceasing all progress and expenditures for the approved RV Park project.

As a result of the fairground construction projects associated with the SNPLMA funding, the county will have limited access to host events at the various venues. Therefore, the request is being made to allocate funding to complete a repair and renovation project at the Dry Gulch Building. This work will likely be completed prior to receiving SNPLMA funding and create a venue to be used during construction. County staff anticipates that the revenue generated by providing a venue during construction will help offset the cost of the project. The estimated cost of the Dry Gulch Building renovation is $500,000.

FISCAL IMPACT: $500,000

EXPLANATION OF IMPACT: $100,000 from the Extraordinary Repairs Fund for emergency roof repairs and reallocation of $400,000 from the Navy's Range Training Complex funds within the Capital Project Tax Levy fund. It is anticipated that revenue generated by having a venue available for events during the Fairgrounds rehabilitation projects will help cover the costs of the construction.

FUNDING SOURCE: $100,000 from the Extraordinary Repairs Fund for emergency roof repairs and reallocation of $400,000 from the Navy's Range Training Complex funds within the Capital Project Tax Levy fund.
ACTION REQUESTED: Accept

Chris Spross, Assistant County Manager/HR Director, made this presentation as outlined above.

Jim Barbee, County Manager, said I would like to add that part of the reason we are pushing to move forward with this is, first off, two of you were part of the original approval of these funds targeted in 2022. More importantly, we are currently headed toward over 430 events booked for the 2025 calendar year. We have grown from $12,000,000.00 in economic activity, when our original goal was $5,000,000.00 to $12,000,000.00 last year. We believe we will exceed $15,000,000 in economic impact this coming year.

All the changes and improvements made to the 3C Facility since its approval in the fall of 2020 have been driven by your directive to focus on economic impact. It's great news that we have $32,000,000.00 coming in from the SNPLMA grant to fund additional modifications to the facility. These upgrades will attract even bigger events and more revenue from outside the community, benefitting local businesses and pushing economic growth. During the construction phase, the area around the multi-purpose building, known as the Barrel House, will be a construction zone. Additionally, the Miners Road parking lot and RV area behind the 3C Facility will also be under construction, at some point.

With the increase in events, our staff has been working on a revised event lineup. For example, during the June time period, where we traditionally hosted the Battle Born Broncs, we are likely to see a full PRCA Rodeo. This will double the economic impact. We need to act quickly once federal funds become available. This will drive additional revenue through sales tax and other sources. We aim to complete construction on the Dry Gulch area by this spring, rehabilitating it into a new venue called The Cock and Bull. This space will serve as a fallback location for events that cannot be hosted at the Barrel House or other areas during construction. The Cock and Bull will be a versatile indoor/outdoor facility, somewhat similar to Red's 395 Grill in Carson City, if you have seen that. It will feature open-air fans, radiant heating, and other amenities. While it would not be a fully climate-controlled space, it will provide a comfortable venue to keep events local and prevent them from moving to other towns or facilities.
We are requesting $500,000.00 to offset the $32,000,000.00 investment being made into the facility through the SNPLMA grant.

Chair Getto asked if there was any public comment but there was none.

Commissioner Justin Heath made a motion to approve funding in the amount of approximately $500,000 for the repair and renovation of the Dry Gulch Building and to authorize the County Manager to execute the construction contracts and change orders. Commissioner Harry Scharmann seconded the motion, which carried by unanimous vote.

<u>Letters Received</u>:

A- Nevada Division of Environmental Protection Draft Interim Remedial Action Completion Report, NOU Sites 2, 3, and 4, Naval Air Station, Fallon, Nevada, October 2024

The Nevada Division of Environmental Protection (NDEP) has completed its review of the Draft Interim Remedial Action Completion Report (Draft iRACR) for NOU Sites 2, 3, and 4 at Naval Air Station Fallon, Nevada. The report, prepared by Liberty JV on behalf of Naval Facilities Engineering Systems Command Southwest, was received on November 4, 2024. Below is a summary of the findings, actions taken, and recommendations for moving forward:

The Draft iRACR documents remedial actions performed from September 2023 to August 2024 included Light Non-aqueous Phase Liquid (LNAPL) recovery at Sites 2 and 4, long-term monitoring (LTM) of trichloroethene (TCE) and vinyl chloride at Site 3, and implementation of land use controls to prevent exposure to residual contaminants.

An annual gauging event in October 2023 assessed 109 wells at Sites 2 and 4 and 17 wells at Site 3. Groundwater flow at Sites 2 and 4 trends eastward with a gradient of 0.0011 to 0.0014 ft/ft, while groundwater at Site 3 flows south-southeast at a gradient of approximately 0.0011 ft/ft. LNAPL recovery at 28 wells between September 2023 and August 2024 yielded approximately 250.06 gallons (16.7 gallons per event). Since November 2017, a total of 4,885.6 gallons of LNAPL have been recovered, significantly reducing the contamination footprint. However, recent recovery results suggest stabilization of the footprint.

Groundwater Sampling at Site 3 included two sampling events in December 2023 and April 2024 analyzed TCE and its degradation products. Three wells consistently showed TCE detections above laboratory limits, with a peak concentration of 17 μg/L recorded in December 2023.

The report shows that they reduced monitored wells at Site 3 to focus on three wells with consistent TCE detections and adjust sampling frequency from semiannually to annually. They also temporarily halted LNAPL recovery at Sites 2 and 4 to conduct a rebound test to assess system optimization opportunities, including adjusting skimmer system locations and recovery frequency.

A stakeholder meeting was held on November 21, 2024, with NDEP, NAVFAC SW, and environmental contractors. NDEP generally concurred with the proposed optimization measures but provided the following additional comments:

The report outlines that they retain five wells (MW-30L, MW-42L, TT03-MW04, TT03-MW09, and MW-43L) for monitoring at Site 3 instead of the proposed three, ensuring adequate down-gradient delineation of the TCE plume. After completing rebound testing at Sites 2 and 4, schedule a follow-up meeting to review results and discuss next steps for optimization.

NDEP concurs with the findings and recommendations outlined in the Draft iRACR, subject to

the inclusion of the above comments. NAVFAC SW may proceed with finalizing the report at its convenience.
FISCAL IMPACT: N/A
EXPLANATION OF IMPACT: N/A
FUNDING SOURCE: N/A
ACTION REQUESTED: None; Informational Only

B- Carson Truckee Water Conservancy District's Audited Financial Statements for the Fiscal Year Ended June 30, 2024.
The Carson Truckee Water Conservancy District provides its audited Financial Statements for the Fiscal Year Ended June 30, 2024.
FISCAL IMPACT: N/A
EXPLANATION OF IMPACT: N/A
FUNDING SOURCE: N/A
ACTION REQUESTED: None; Informational Only

New Business:

A- Consideration and possible action re: Approval of an Actuarial Study of OPEB Liabilities under Governmental Accounting Standards Board (GASB) 75 by MacLeod Watts for Fiscal Years Ending June 30, 2025, and June 30, 2026, $9,200 and $4,050, respectively.
Churchill County is required to follow the Governmental Accounting Standard Board's (GASB) pronouncements. GASB 75 addresses the financial statement disclosure of post-employment benefits liabilities. The disclosure must be calculated by an actuary. This Contract is for a two-year period. The first year requires a full valuation, at a cost of $9,200 for Fiscal Year 24-25, which requires a full valuation. The second year requires a roll forward, at a cost of $4,050, in Fiscal Year 25-26. A 6% increase from their last contract in 2022.
FISCAL IMPACT: Fiscal Year 24-25 $9,200 and $4,050 for Fiscal Year 25-26.
EXPLANATION OF IMPACT: This is required by the Governmental Accounting Standard Board's (GASB) pronouncements GASB 75.
FUNDING SOURCE: General Fund.
ACTION REQUESTED: Accept

Comptroller Wideman made this presentation as outlined above.

Chair Getto asked if there was any public comment but there was none.

Commissioner Justin Heath made a motion to approve the engagement letter from MacLeod Watts to perform an actuarial study of Other Post-Employment Benefits (OPEB) liabilities for Fiscal Years 2025 and 2026. Commissioner Harry Scharmann seconded the motion, which carried by unanimous vote.

B- Consideration and possible action re: Reappointment of Chris Spross to serve another term on the Board of Directors of Fallon Golf Course, Inc. from January 1, 2025 through December 31, 2026.

Fallon Golf Course, Inc. is a non-profit 501(c)(3) tax-exempt organization that leases and operates the Fallon Golf Course. This organization has its Board of Directors appointed by the Churchill County Board of County Commissioners to ensure strong ties with its mission to provide a high quality course to the citizenship of Churchill County.

The corporation was initially formed in 2017 by the county to take over management operations of the golf course after the departure of the previous management company. The course had an initial set of directors with strong ties to the golf course and significant experience with golf operations. They selected Marty Davis as the superintendent of the course and have operated in the black for several years. The Bylaws of the corporation call for director appointments to be made by the Board of County Commissioners for two-year terms, with a potential extension of two years by vote of the other directors.

Churchill County and the corporation additionally desire the board members to serve staggered terms to prevent significant vacancies or recruitment delays during transition periods. Chris Spross has a term expiring December 31, 2024 but has expressed a desire to serve another term and Alan Kalt has indicated that he has been an invaluable member of the board and would like to see his reappointment for another term.
FISCAL IMPACT: None.
EXPLANATION OF IMPACT: N/A
FUNDING SOURCE:
ACTION REQUESTED: Accept

County Manager Jim Barbee made this presentation as outlined above.

Chair Getto asked if there was any public comment but there was none.

Commissioner Harry Scharmann made a motion to reappoint Chris Spross to the Fallon Golf Course Board of Directors with a term from January 1, 2025 through December 31, 2026. Commissioner Justin Heath seconded the motion, which carried by unanimous vote.

C- Consideration and possible action re: Ratification of a Project Change Notice submitted to the Attorney General's office for COSSUP Funding by Churchill County Social Services.
Social Services submitted a request to revise the scope of work and budget to the Attorney General's office for the COSSUP funding. The funds are to support the new position of Juvenile Outreach Specialist at Juvenile Probation. COSSUP and the Attorneys General's Office have approved the change in scope and awarded an additional $24,932 for the project through September 30, 2025, rather than reducing other categories to support this position.

The COSSUP funding supports the FASTT and Opioid Hard Reduction projects through Social Services and will expand to support the new position for similar work with youth.
FISCAL IMPACT: $24,932 increase. COSSUP increased from $198,394 to $223,326 - until September 30, 2025.

EXPLANATION OF IMPACT: $24,000 Personnel; $500 Travel for Training; $432 Other - Cell phone.
FUNDING SOURCE: FFY21 Comprehensive Opioid, Stimulant, and Substance Abuse Program (COSSUP)
ACTION REQUESTED: Accept

County Manager Barbee made this presentation as outlined above.

Chair Getto asked if there was any public comment but there was none.

Commissioner Justin Heath made a motion to approve the ratification as presented. Commissioner Harry Scharmann seconded the motion, which carried by unanimous vote.

D- Consideration and possible action re: Approval of a Professional Services Contract with Julie Guerrero-Goetsch.

Ms. Guerrero-Goetsch recently retired from her full-time position as the Administrative Services Manager within the County Manager's Office. During her time with the county, she oversaw a number of projects/programs. Among those programs were water resources projects, budgets, and the conservation easement program (budgeting and easement acquisition side of the program). Prior to her retirement, Ms. Guerrero-Goetsch provided training in a variety of areas to other employees, including the IT Professional and PIO but, due to the nature and complexity of the water resources projects and conservation easement program, these will take more in-depth training to the Assistant County Manager.

The intent of this Contract is so that the county has the ability to have Ms. Guerrero-Goetsch provide specific training, guidance, and support in limited areas as defined in the scope of work or as requested by the Commissioners or the County Manager on an intermittent, as-needed basis.
FISCAL IMPACT: $85/hour on an as-needed basis for specific requests made by the county pursuant to the scope of work provided.
EXPLANATION OF IMPACT: With the cost savings following Ms. Guerrero-Goetsch's retirement as a full-time employee, there are available funds within the County Manager's budget.
FUNDING SOURCE: County Manager/Contracted Services: 100-150-52400.
ACTION REQUESTED: Accept

County Manager Barbee made this presentation as outlined above.

Chair Getto asked if there was any public comment but there was none.

Commissioner Harry Scharmann made a motion to approve a Professional Services Contract with Julie Guerrero-Goetsch. Commissioner Justin Heath seconded the motion, which carried by unanimous vote.

<u>Consent Items</u>:

A- Consideration and possible action re: Report of the condition of each fund in the treasury and the statements of receipts and expenditures pursuant to NRS 251.030 and NRS 354.290.

A Fund Balance Report is attached indicating the beginning balance, receipts, disbursements, and the ending balance of each fund for Churchill County as required by NRS 251.030 and NRS 354.290.

FISCAL IMPACT: N/A

EXPLANATION OF IMPACT: N/A

FUNDING SOURCE: N/A

ACTION REQUESTED: Accept

B- Consideration and possible action re: Recorder's Monthly Apportionment Report for November 2024 totaling $14,569.60 in revenue.

Churchill County Recorder, Tasha Hessey, provides her Recorder's Monthly Apportionment Report for November 2024 totaling $14,569.60 in revenue for the month.

FISCAL IMPACT: $14,569.60 in revenue

EXPLANATION OF IMPACT: Fees to help off-set services provided.

FUNDING SOURCE: General Fund

ACTION REQUESTED: Accept

C- Consideration and possible action re: Public Works, Planning & Building Department's Revenue Report for November 2024 showing a total of $36,761.04 in revenue for the month.

The Public Works, Planning & Building Department submits its Revenue Report for the month of November 2024 showing a total of $36,761.04 in revenue. This report is provided for the Commissioners' review and acceptance.

FISCAL IMPACT: $36,761.04 in revenue for the month.

EXPLANATION OF IMPACT: Fees to off-set services provided by the department.

FUNDING SOURCE: General Fund.

ACTION REQUESTED: Accept

Chair Getto asked if there was any public comment but there was none.

Commissioner Justin Heath made a motion to approve the Consent Agenda as submitted. Commissioner Harry Scharmann seconded the motion, which carried by unanimous vote.

Consider Future Agenda Items:

There were no future Agenda items suggested.

Commissioner and Management Staff Reports:

Chair Getto reported on the following topics:

- I just want to thank both of my fellow Commissioners. When you get up here in the seat, you really do not know what you are facing. Both of these guys helped me tremendously in the beginning by teaching me things and answering my questions anytime that I had them. Let's give a big round of applause to both of them, please.

Commissioner Heath reported on the following topics:

- This will be my last meeting and I would like to thank Pam, Crystal, and Linda. You guys have done a great job and you are the heartbeat of this whole Commission. Jim, it has been great working for you over the last 4 years. Joe, you have been great and Sherry, Bus, it has been great the last couple of years.

- To the new Commissioners, I hope you will carry on with the plan that Myles has and continue to bring affordable housing into the community and help with Hazen. Always remember, we have people on the bottom that still need help with housing and the new apartment complex that we have going through. I think we are heading in the right direction.

Commissioner Scharmann reported on the following topics:

- I second everything Justin just said and thank you to everyone who has been involved. Chris, Pam, Linda, Sherry, Joe, everyone who has been involved with all of us, thank you. Jim has been a great County Manager and has brought a lot of money into this county. Also, it has been great working with the two other County Commissioners. They have been great, as has Julie. It is wonderful to see my family come in today. Ten members of my family are here today, including my wife and grandchildren, my daughter, son, and his wife. Thank you very much.

County Manager Barbee reported on the following topics:

- Thank you, Commissioners, for your service. These are not easy jobs and for sure the lowest paid jobs with the county. These are not easy jobs no-matter what decision you make on an issue. Many times you find that someone has a pointing stick, pointing right at you and sometimes that can be a lift. To put the time and effort that both of you have into supporting the county and believing in the county, making decisions to the best of your ability that you feel will benefit the county, which anyone who comes into these positions obviously does. They are not the glorious gigs in public elected service. I just want to thank you and tell you it has really been an honor and a joy working with you over the past 7 years. I commend you on your service to the county and give you a round of applause for that.

- One last thing I wanted to mention, in terms of reports, we had a great staff employee appreciation event on Friday. I had some great food and some great interaction with staff and folks. Hopefully, everyone had a good time and I sure appreciate that.

- Additionally, I would like everyone to know, per direction and involvement from the Chair, we are working towards the beginning of our budget process. There are going to be some heavy lifts in front of us. Based on the economic forum outlook and the property income over the last couple of years, we recognize a -.5% trend in our C-tax, basically sales tax trend, which is not bad, it just means it is flat. We are looking at a 3.5% starting increase in revenue in our projection. We are going to bring forward, as a recommendation, to create the start of the budget. We do want to note, there are some outside layers that have made significant impacts on this process. PERS has been increased. Fire and Police are 8.75% and regular staff is 3.25%. Health insurance, we are projecting at 5% but it could come in higher, we are very hopeful at the 5%. It all depends on what our usage and impacts over the past 12 months have looked like. Our new Commissioners and Myles are going to have a lot of challenging decisions. We know they will do what they believe is right for the community. We are moving forward with a positive projection in budget.

Comptroller Wideman had nothing to report.

Civil Deputy DA Sanford reported on the following topics:

- It has been a pleasure to work with all of you and I wish you the best of luck in the future.

Clerk/Treasurer Rothery reported on the following topics:

- I first want to thank both Bus and Justin for your service. It has been a whirlwind of meetings however it has been good. Last week, election staff and myself went to a Secretary of State Election Training Conference. I have submitted an application for a grant for $86,000.00. It will be going to the Secretary of States Office for Election Revenue Reimbursement and that was sent off today.

Pamela Moore reported on the following topics:

- I want to thank both Bus and Justin for your service to our community. It has been great working with you and I wish you both the best.

Crystal Muschetto reported on the following topics:

- Thank you both so much and good luck.

Claims and Payroll Transmittals:

The Claims and Payroll Transmittals were submitted for the board's consideration and approval.

Public Comment:

Chair Getto asked if there was any public comment but there was none.

Adjournment:

The meeting was adjourned at 2:06 PM. Following the adjournment of the regular meeting, the Departmental Tour schedule outlined above was resumed and completed.

Approved: Myles Getto

Myles Getto, Chairman

ATTEST:
Linda Rothery, Clerk/Treasurer

Pamela D Moore

Pamela D. Moore, Deputy Clerk of the Board