

MINUTES OF THE BOARD OF CHURCHILL COUNTY COMMISSIONERS

155 N. Taylor St., Fallon, NV 89406

May 20, 2021

Call to Order:

The special meeting of the Board of County Commissioners was called to order at 5:15 PM on May 20, 2021.

PRESENT:

Commissioner H. Peter Olsen, Jr., Chairman
Commissioner Gregory Koenig, Vice-Chairman
Commissioner Justin Heath
County Manager Jim R. Barbee
Comptroller Sherry Wideman
Chief Deputy DA Benjamin Shawcroft
Clerk/Treasurer Linda Rothery
Deputy Clerk to the Board Pamela D. Moore
Teri Hedgpeth, Museum Director
Marie Henson, Building Official, via Zoom
Tami Olsen
Geof Stark, Human Resources Director, via Zoom
Jamie Davis, Accountant 1

ABSENT:

N/A

Pledge of Allegiance:

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

Public Comment:

Chairman Olsen asked if there was any public comment but there was none.

Verification of the Posting of the Agenda:

It was verified by Pamela D. Moore, Deputy Clerk to the Board, that the Agenda for this meeting was posted on the 14th day of May, 2021, between the hours of 1:00 and 3:00 PM at all of the locations listed on the Agenda, in accordance with NRS 241 and the Governor's Emergency Directive for posting during the Pandemic.

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 Gregory Koenig seconded the motion, which carried by unanimous vote.

Appointments:

1:20 PM A- Consideration and possible action re: Approval of Churchill County's Tax Rate and Final Budget for Fiscal Year 2021-2022.

Comptroller Wideman will present the proposed Churchill County Tax Rate of \$1.2829 and the Final Budget for Fiscal Year 2021-2022. During the meeting, the Commissioners shall seek public input on the Final Budget and Tax Rate. The overall Churchill County rate is \$2.8629 and the City of Fallon rate is \$3.6600. The taxes on an Assessor appraised home valued at \$100,000 in Churchill County would be \$1,002.02 and \$1,281.00 in the City of Fallon.

FISCAL IMPACT: As budgeted.

EXPLANATION OF IMPACT: As budgeted.

FUNDING SOURCE: Churchill County, Nevada Budget.

ACTION REQUESTED: Accept

Comptroller Wideman had a PowerPoint presentation as follows:



CHURCHILL COUNTY

There's no place like home!

Public Hearing on 2022 Tax Rate



Presented to
Board of County Commissioners on
Thursday, May 20, 2021



NRS 354.598 Final Budget

- Statute Requires Public Hearing on Tax Rate before June 1st
- Indicate changes from Tentative Budget
- Shall adopt a final budget by the favorable votes of a majority of all members of the governing body
- Submit signed copy to Department of Tax

Revenue Changes from Tentative Budget

The only changes are within the CC Communication budgets which increased by a total of \$336,403. Budgeted revenue is \$56,231,040

	<u>2022 Tentative Budget</u>	<u>2022 Final Budget</u>	<u>% Change</u>
Property Taxes	9,874,170	9,874,170	0%
Other Taxes	20,000	20,000	0%
Licenses and Permits	1,550,600	1,550,600	0%
Intergovernmental Resources	19,369,566	19,369,566	0%
Charges for Services	1,165,750	1,165,750	0%
Fines and Forfeits	482,000	482,000	0%
Miscellaneous	1,474,500	1,474,500	0%
Governmental funds total	33,936,585	33,936,585	0%
Enterprise funds	21,958,052	22,294,455	1.53%

Expenditure Changes from 2022 Tentative Budget

The tentative budget was changed as follows:

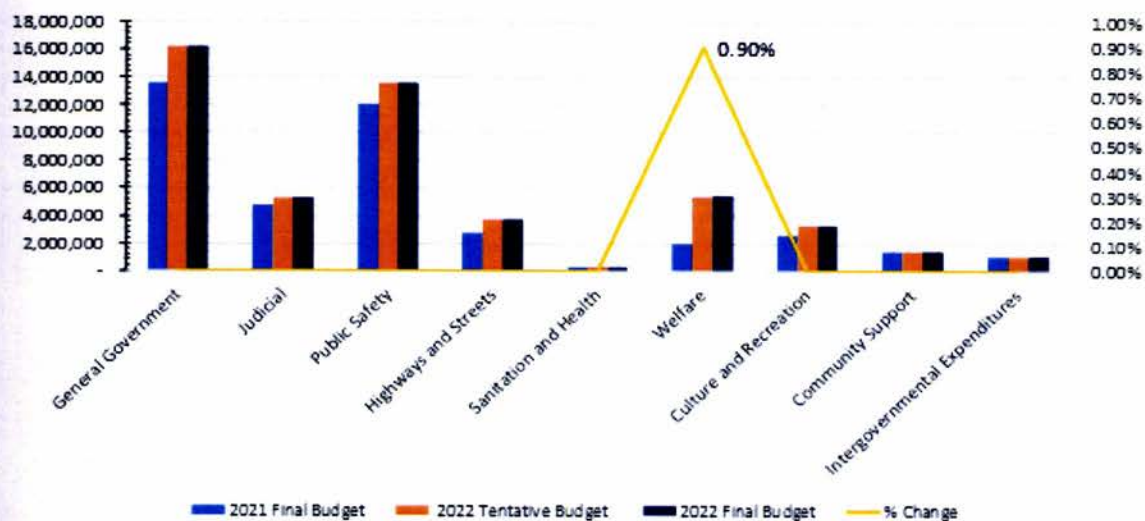
- Expenditures by function were changed as follows:

	<u>2021 Final Budget</u>	<u>2022 Tentative Budget</u>	<u>2022 Final Budget</u>	<u>Tentative to Final Change</u>
General Government	13,629,219	16,217,883	16,217,883	0%
Judicial	4,793,890	5,296,088	5,296,088	0%
Public Safety	12,073,802	13,612,632	13,612,632	0%
Highways and Streets	2,796,258	3,703,814	3,703,814	0%
Sanitation and Health	294,402	322,131	322,131	0%
Welfare	2,037,724	5,399,820	5,448,453	+9%
Culture and Recreation	2,605,660	3,329,650	3,329,650	0%
Community Support	1,401,157	1,434,838	1,434,838	0%
Intergovernmental Expenditures	1,031,905	1,038,765	1,038,765	0%
Governmental funds total	40,664,017	50,355,621	50,404,254	+9%
Enterprise funds	19,624,021	18,369,030	20,065,387	9.23%
Debt Service - Principal	318,420	997,743	687,267	-31.11%
- Interest Cost	388,390	429,473	589,676	+37.30%

Expenditure Changes from 2022 Tentative Budget

Due to the COVID-19 emergency the tentative budget was changed as follows:

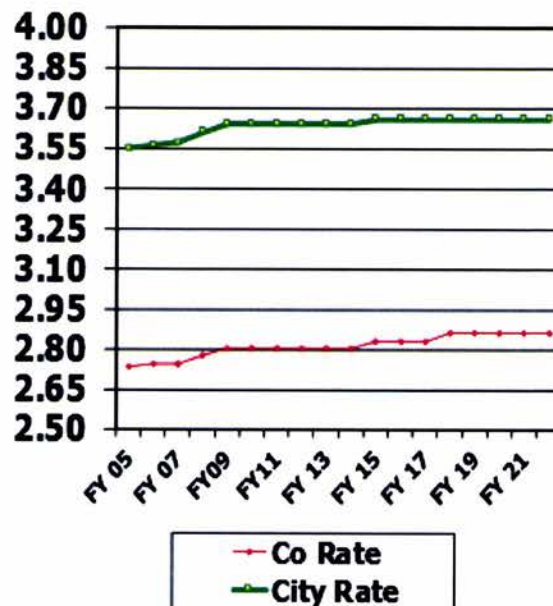
- Expenditures by function were changed as follows:



Historical Tax Rate Data

■ Summary of Tax Rates

Year	County	City
FY 05	\$2.735	\$3.55
FY 06	\$2.745	\$3.56
FY 07	\$2.745	\$3.57
FY 08	\$2.775	\$3.61
FY 09	\$2.803	\$3.64
FY 10	\$2.803	\$3.64
FY 11	\$2.803	\$3.64
FY 12	\$2.803	\$3.64
FY 13	\$2.803	\$3.64
FY 14	\$2.803	\$3.64
FY 15	\$2.833	\$3.66
FY 16	\$2.833	\$3.66
FY 17	\$2.833	\$3.66
FY 18	\$2.863	\$3.66
FY 19	\$2.863	\$3.66
FY 20	\$2.863	\$3.66
FY 21	\$2.863	\$3.66
FY 22	\$2.863	\$3.66



*Tentative Tax Rate Allocation *Final Tax Rate Allocation

Change: Moved .0109 from the General Fund to the Public Library Fund

In FY 16-17, the Library's rate was reduced due to a high fund balance from .06410

Fiscal Year 2021-22	
FUND	TAX RATE
GENERAL	0.85690
SOCIAL SERVICES	0.06500
SENIOR CENTER	0.06000
AG EXTENSION	0.02000
PUBLIC LIBRARY	0.05410
Subtotal County Rate	1.05600
CAPITAL IMPROVEMENT FND	0.05000
LOCAL GOVT TAX ACT 1991	0.02190
YOUTH SERVICES	0.05000
HOSP CARE IND. MVA	0.01500
IND MEDICAL CARE	0.06000
FIRE EQUIPMENT APPRATUS LEVY *	0.05000
Subtotal Override Rates	0.22690
Mosquito and Weed Abatement	0.08000
School District	
OPERATING RATE	0.75000
DEBT SERVICE	0.55000
Subtotal School District	1.30000
State of Nevada	0.17000
Carson Water Subconservancy	0.03000
Total County Rate	2.86290
City of Fallon	
Operating Rate	0.79710
Total Rate for City Residents	3.66000

Fiscal Year 2021-22	
FUND	TAX RATE
GENERAL	0.84600
SOCIAL SERVICES	0.06500
SENIOR CENTER	0.06000
AG EXTENSION	0.02000
PUBLIC LIBRARY	0.06500
Subtotal County Rate	1.05600
CAPITAL IMPROVEMENT FND	0.05000
LOCAL GOVT TAX ACT 1991	0.02190
YOUTH SERVICES	0.05000
HOSP CARE IND. MVA	0.01500
IND MEDICAL CARE	0.06000
FIRE EQUIPMENT APPRATUS LEVY *	0.05000
Subtotal Override Rates	0.22690
Mosquito and Weed Abatement	0.08000
School District	
OPERATING RATE	0.75000
DEBT SERVICE	0.55000
Subtotal School District	1.30000
State of Nevada	0.17000
Carson Water Subconservancy	0.03000
Total County Rate	2.86290
City of Fallon	
Operating Rate	0.79710
Total Rate for City Residents	3.66000

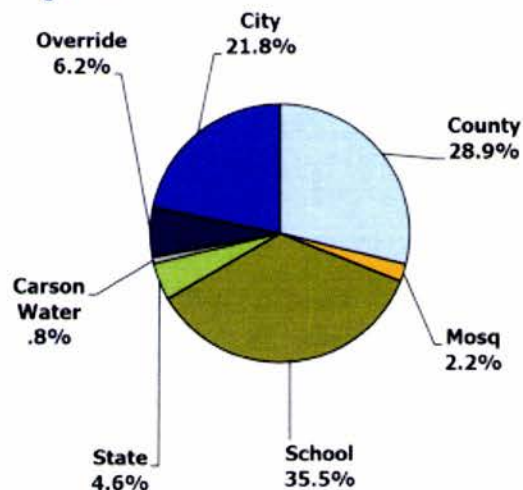
Tax Rate Data

- FY 2021-22 County Tax Rate 2.863 and City of Fallon 3.66
- Property Taxes on a home assessed at \$100,000: County \$1,002.05 and City \$1,281 (subject to cap restrictions)

FY 22 Property Tax Combined \$3.66 City Rate

■ Overall Rate Allocation

County	28.9%
City of Fallon	21.8%
Override	6.2%
State of NV	4.6%
School District	35.5%
Carson Water	0.8%
Mosquito & Weed Abatement	2.2%



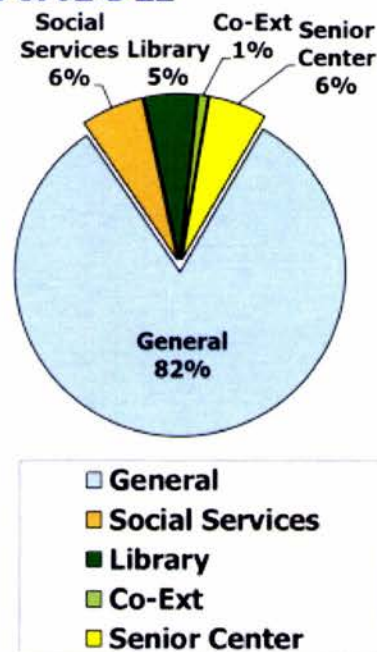
Changes in Tax Rate FY 2022



- Override rates: unchanged
- Mosquito & Weed Abatement unchanged
- School Debt Rate unchanged
- State Rate unchanged

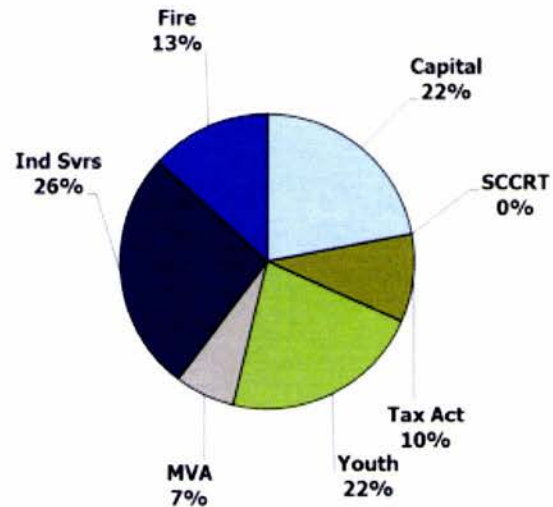
County Tax Rate Allocation \$1.056 Rate

- **General Fund**
86.69 Cents
- Social Services
6.50 Cents
- Senior Center
6.00 Cents
- Library 5.41 Cents
- Cooperative Extension
1.0 Cents



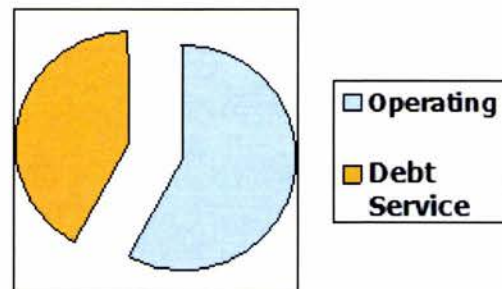
Allocation of Overrides 22.69 Cents

- Capital Improvements 5 cents
- SCCRT Loss Override 0 cents
- Local Gov't Tax Act 2.19 cents
- Youth Services 5.0 cents
- Indigent MVA 1.5 cents
- Indigent Services 6.0 cents
- Fire Equipment 3.0 cents



Allocation of School District \$1.30 Tax Rate

- School District Rate
75 cents Operating
Set by Statute
55 cents Debt Service
Approved by voters
- Debt Rate will be 55 cents as approved by rollover bond issue



FYE 6-30-2020 Top 10 Taxpayers

CHURCHILL COUNTY, NEVADA Principal Property Tax Payers Current Year and Nine Years Ago					
Taxpayer	Type of Business	Rank	Fiscal Year 2020		
			Taxable Estimated Appraised Value (1)	Approximate Taxable Assessed Value	% of Taxable Assessed Valuation
ENEL Stillwater Geothermal Plant	Geothermal	1	\$ 201,922,917	\$ 70,673,021	9.72%
Ormat Technologies Inc	Geothermal	2	54,393,443	19,037,705	2.62%
Terra-Gen Dixie Valley LLC (Canthess)	Geothermal	3	53,247,311	18,636,559	2.56%
ORNI 43 LLC (Ormat Tungsten)	Geothermal	4	41,506,903	14,527,416	2.00%
URS Federal Services (Northrop Grumman)	Base Contractor	5	26,448,560	9,256,996	1.27%
CYRQ Energy Inc	Geothermal	6	23,343,637	8,170,273	1.12%
US Bank National Association	Equipment Leasing	7	20,560,571	7,196,200	0.99%
Quail Hollow LLC	Manufacturing	8	18,558,571	6,495,500	0.89%
Wal Mart Stores	Retail	9	15,100,249	5,285,087	0.73%
Safety-Kleen Systems LLC (Bango Oil)	Oil Refining	10	14,900,060	5,215,021	0.72%

(1) Estimated appraised value assumes that assessed value is 35% of appraised value.

Final Budget FY 2022

- Submission Deadline: June 1, 2022
Amended Final Budget 30 days after close of session(s)
- Nevada Tax Commission Meeting: Last Thursday in June
- Tax Rate Effective: July 1st
- Questions & Answers
- Thank you for your financial oversight and responsibility



Recommended Action



A motion to approve the Tax Rate for the fiscal year beginning July 1, 2021 and ending on June 30, 2022 as submitted/revised. *Furthermore*, approve the final budget and direct the Comptroller to file the budget with the Department of Taxation as required by statutes.

Or (Recess and schedule another meeting)

Commissioner Koenig said regarding the school district money, is that for the charter school also or does that all go to the school district? Comptroller Wideman said that is for the school district. The charter school gets their money from the state based on enrollment, so they do not get tax rate money.

Chairman Olsen asked if there was any public comment but there was none.

Commissioner Gregory Koenig made a motion to approve the Tax Rate for the Fiscal Year beginning July 1, 2021 and ending on June 30, 2022 as submitted and, furthermore, approving the Final Budget as submitted and directing the Comptroller to file the Budget with the Department of Taxation as required by statutes. Commissioner Justin Heath seconded the motion, which carried by unanimous vote.

Public Comment:

Chairman Olsen asked if there was any public comment but there was none.

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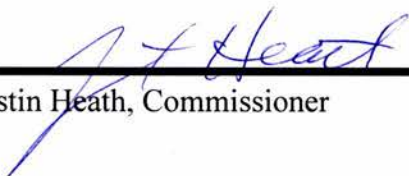
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Adjournment:

The meeting was adjourned at 5:23 PM.

Approved: 
H. Peter Olsen, Jr., Chairman

Approved: 
Greg Koenig, Vice Chairman

Approved: 
Justin Heath, Commissioner

ATTEST:
Linda Rothery, Clerk/Treasurer


Renae Paholke, Deputy Clerk