

Monday, December 15, 2014

The regular meeting of the Humboldt County Board of Commissioners was called to order on Monday, December 15, 2014, at 9:30 a.m. in the regular place of meeting at the Courthouse, Winnemucca, Nevada. Those present were Chairman Dan Cassinelli, Commissioners Garley Amos Jr., Mike Bell, Jim French and Marlene Brissenden, District Attorney Michael Macdonald, Administrator Bill Deist and Clerk of the Board Tami Rae Spero.

Prior to the beginning of the meeting Vice-Chairman Amos read a letter of congratulations from Senator Dean Heller to Bill Deist on his pending retirement. Vice Chairman Amos also presented a plaque to Chairman Dan Cassinelli honoring him for his years of service as a Humboldt County Commissioner.

**PUBLIC COMMENTS:** Chairman Cassinelli asked for public comments. None were offered.

**DISCUSSION & ACTION ON CORRECTION/APPROVAL OF MINUTES - SEPTEMBER 2, 2014, SEPTEMBER 15, 2014, OCTOBER 6, 2014, OCTOBER 20, 2014, NOVEMBER 10, 2014, NOVEMBER 24, 2014, REGULAR MEETING MINUTES, AND NOVEMBER 14, 2014 AND DECEMBER 2, 2014 SPECIAL MEETINGS:** Chairman Cassinelli asked for corrections/additions for the minutes of September 2, 2014; Commissioner Brissenden noted a duplicated phrase on page 4 of 10.

The following motion was made by Commissioner Brissenden and passed with Chairman Cassinelli and Commissioners Amos, French and Brissenden voting aye and Commissioner Bell abstaining as he had not attended the meeting:

*To approve the September 2, 2014 minutes as corrected.*

No other minutes presented for consideration.

**ADMINISTRATIVE REPORT:**

**CONSENT AGENDA:** The following items were presented under the consent agenda by Administrator Deist for the Board's review/action:

1. Request for adjustments to the Humboldt County Real Property Tax Roll: Requests from Leon/Figueroa and Buckingham were provided to the Board for review. *Recommendation: That the Commission approve the requests as recommended by the Assessor and Treasurer.*
2. Clerk's Quarterly Report: A copy of the Clerk's third quarter report for 2014 was provided to the Board for review. *Recommendation: That the Commission acknowledges the receipt of the report.*
3. Approval of Resolution transferring property to the City of Winnemucca: A copy of the proposed resolution was provided to the Board for review. It was noted that in November the Board agreed

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to transfer property held in trust by the County Treasurer to the City of Winnemucca at their request; said property's prior owners were Leo V. And Dorothy R. Morse APN 3638-19-378-003.

*Recommendation: That the Commission adopt the resolution.*

The following motion was made by Commissioner Bell and passed unanimously:

*To approve the consent agenda as presented.*

*(Resolution No. 12-15-14)*

**SOLID WASTE MATTERS:** Administrator Deist stated that he had nothing on this item.

**PUBLIC LANDS PLANNING MATTERS & FORMULATION OF COUNTY POSITION ON BLM, FOREST SERVICE AND THE FEDERAL FISH AND WILDLIFE SERVICE PROPOSED ACTIONS:** Administrator Deist stated that he had nothing on this item.

**MISCELLANEOUS REPORTS AND CORRESPONDENCE:**

**OTHER INFORMATION AND UPCOMING MEETINGS:** Administrator Deist updated the Board on the status of the Community Development Block Grant applicants noting that as of December 2, 2014 there had been no applications received so the citizen participation process had ended for the 2015 CDBG grant cycle and notice of that action had been published in the Humboldt Sun to inform the public. Administrator Deist reviewed the continued downturn of CTX for September and the declining status of CTX overall for the year to date. Upcoming meetings and dates of importance were noted. Administrator Deist updated the Board on the status of the Pine Forest Bill which had been approved by Congress and is awaiting the President's signature and on the coal tax issue with NV Energy in which the Supreme Court denied NV Energy's petition; he also informed the Board that he had met with Dave Mendiola who would be coming on as the new administrator and state his plan to remain through January to assist with the transition.

**REPORTS FROM COMMISSIONERS REGARDING OTHER BOARDS AND COMMITTEES**

**THEY SERVE ON:** Commissioner French commented on a State Land Use Planning Advisory Council meeting that he attended which was followed by a meeting of the Central Nevada Water Authority that he also reported on. Commissioner Brissenden reported on an interview that KUNR had conducted with residents regarding the water transfer issue and commented on contact received from Clark Reamer of the Auto Dealers Association requesting support for local dealerships. Commissioner Brissenden will contact Mr. Reamer and instruct him to contact the Administrator's Office to request time on a future agenda.

**CLAIMS FOR EXPENDITURES OF COUNTY FUNDS:** The following motion was made by Commissioner Amos and passed unanimously:

*To pass the expenditures for this month.*

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**REQUEST FROM THE CITY OF WINNEMUCCA TO RENAME THE EAST HALL OF THE CONVENTION CENTER "JOE MACKIE HALL":** Mayor DiAn Putnam and City Manager Steve

West appeared before the Commission. Mayor Putnam spoke in support of the request from the City of Winnemucca to rename the East Hall of the Convention Center "Joe Mackie Hall". Commissioner Bell stated his agreement with the request. Chairman Cassinelli stated that he didn't have a problem with it but noted that WCVA Director Kim Petersen's concerns about having the change the name on everything including advertisements. Mayor Putnam suggested that those items could be taken care of over time and explained the benefit to promotion of the building with the name change. Commissioner Amos stated his support for naming something to honor Joe Mackie but he did not agree that it should be the East Hall due to issues with that building. Mayor Putnam pointed out that was Joe Mackie's corner so that is why it was an appropriate location. Commissioner Brissenden concurred with Commissioner Amos' concerns noting that Joe Mackie had left a positive legacy and that building was not a real positive building. Mayor Putnam observed that it was the entrance to the community and maybe this would be a way for the community to enhance the building. Commissioner French agreed commenting that the building not being up to speed is not justification for stepping over the opportunity. Administrator Deist informed the Board that this request is on the WGVA's agenda for Wednesday. After discussion the following motion was made by Commissioner Bell:

*To honor the request from the City of Winnemucca to re-name the East Hall of the Convention Center to Joe Mackie Hall.*

Mayor Putnam and Chairman Cassinelli commented on this being a start as the WCVA could try and do something for the whole corner. Commissioner Amos and Commissioner Brissenden noted their support for the naming of the corner as opposed to the building. Commissioner Bell stated he would be okay with that and offered the following amended motion which passed unanimously:

*To rename a part of the convention center for Joe Mackie and it would be up to the WCVA to decide whether it would be hall or plaza.*

**PUBLIC HEARING ON AND POSSIBLE ADOPTION OF AN ORDINANCE PROHIBITING MEDICAL MARIJUANA ESTABLISHMENTS IN ANY ZONING DISTRICT WITHIN THE UNINCORPORATED AREAS OF HUMBOLDT COUNTY:** Provided to the Board for review were a

copy of the proposed ordinance, a copy of the Notice of Public Hearing and a copy of a memo from the Regional Planning Department informing the Commission that the Regional Planning Commission (RPC) had voted, unanimously, to make the following recommendation to the Board of County Commissioners: *The Regional Planning Commission recommends to the County that they reject the proposed amendments*

*prohibiting Medical Marijuana Establishments in the County and further recommend that the County reconsider the previously-submitted recommendations regarding ordinance amendments from the Planning Commission.* Chairman Cassinelli read the title of the item set to public hearing. Administrator Deist noted the public hearing notice and the memo from the Planning Department. Chairman Cassinelli asked for public comments. Dave Mendiola, a former member of the RPC commented on the RPC's thoughts regarding their prior recommendations. Sheriff-Elect Mike Allen informed the Board that he would be attending a conference in Colorado regarding issues with marijuana and that he could prepare a briefing for the Commission when he returns if the Commission would like. Commissioner French stated that he would like to have that briefing. No further public comment offered. After discussion the following motion was made by Commissioner Bell and passed unanimously:

*To adopt the ordinance prohibiting medical marijuana establishments in any zoning district within the unincorporated areas of Humboldt County.*

*(Ordinance 12-15-14)*

**REVIEW AND POSSIBLE APPROVAL OF THE 2014 COMPENSATION AND CLASSIFICATION STUDY:**

Provided to the Board for review was a Reclassification/Compensation Review for the positions of Plans Examiner in the Building Department and Captain in the Sheriff's Office. Brenda Willey of the Administrator's Office appeared before the Board and reviewed the reclassification requests and the proposed salary ranges for said positions. Commissioner Bell asked about the duties for a plans examiner. Ms. Willey addressed the certifications required. It was noted that this would be a re-classification of a current employee. Sheriff Elect Mike Allen explained his plan to replace the Under Sheriff and Commander positions with Captains; he noted that he may be back in the future with a proposal for an Under Sheriff position. After discussion the following motion was made by Commissioner Bell and passed unanimously:

*To approve the 2014 Compensation and Classification Study for December.*

**REQUEST FROM CHARLES STEMPECK TO DISCUSS THE PURCHASE OF THE OLD FIRE HOUSE IN PARADISE VALLEY:**

Charles Stempeck a resident of Paradise Valley appeared before the Board and spoke in support of his being allowed to purchase the old fire house in Paradise; he explained that his property adjoins the property on which the old fire house sits on two sides and that the property was originally a part of the property that he now owns and was given to the County by a prior owner for the purpose of building the fire house and that he would like to purchase it to return the property to its original size plus this would relieve the County of maintenance expense and return revenue to the County. District Attorney Macdonald reviewed what would need to be done per statute to sell County property

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including the need to have two appraisals, the need to create an ordinance to establish a list of qualified appraisers to use for said appraisals, the resolution/public hearing process which follows and ultimately the obligation to sell property by auction. Discussion occurred regarding the process, the time line, that if a minimum bid is not received there is no obligation to sell and the plan for the District Attorney to bring the ordinance related to the appraisers forward at a future meeting.

**REQUEST FOR WAIVERS TO ATTRITION POLICY:**

**TO REPLACE A NET TECH POSITION IN THE IT DEPARTMENT CURRENTLY VACANT:**

Administrator Deist stated that one of the network technicians had resigned and the request is to waive the attrition policy to hire a replacement. The Board agreed that the position needed to be filled. The following motion was made by Commissioner Bell and passed unanimously.

*To approve the waiver to the attrition policy for the IT Department.*

**TO REPLACE A RESIDENTIAL TECHNICIAN IN THE YOUTH AND FAMILY SERVICES WHICH WILL BE VACANT IN JANUARY 2015:**

Ed Sampson, Chief Juvenile Probation Officer, appeared before the Board and spoke in support of replacing a residential technician that will become vacant in January. Commissioner French noted that this is a public safety issue and that the facility has standards that must be met so there would really be no option but to fill this position. The following motion was made by Commissioner French and passed unanimously:

*To grant the waiver to the attrition policy relative to the residential technician at the Juvenile Detention Center as requested.*

**REVIEW AND POSSIBLE APPROVAL OF THE 2015 COMMISSION CALENDAR:**

A copy of the proposed 2015 Commission calendar was provided to the Board for review. Administrator Deist reviewed the proposed calendar for the Board. Commissioner Amos suggested that only one meeting be held in July. The Board reached a consensus to hold only one meeting in July on the 13<sup>th</sup>. After discussion the following motion was made by Commissioner French and passed unanimously:

*To accept the calendar as presented by the Administrator with the exception of the month of July, to move it to only one meeting in July on the thirteenth and eliminating the two meetings on the sixth and twentieth.*

**ROAD MATTERS:** Road Superintendent Ben Garrett appeared before the Board.

**REPORT OF PENDING ROAD DEPARTMENT PROJECTS:** Superintendent Garrett updated the Board on road grading, covering, mowing, pipe installation and culvert installation.

**MISCELLANEOUS ROAD RELATED MATTERS:** Discussion occurred regarding Hycroft's maintenance of Jungo Road. Superintendent Garrett informed the Board that he would be attending a

hearing related to the state/local road relinquishment process.

**PRESENTATION OF THE AUDIT FOR THE FISCAL YEAR ENDING JUNE 30, 2014 AND**

**ACCEPTANCE OF SAID AUDIT:** Provided to the Board for review was the audit for fiscal year ending June 30, 2014 prepared by Drake Rose & Associates, LLC, a handout of graphs related to Humboldt County's funds and a copy of the audit letter (letter attached). Andree Rose & Tara Larson of Drake Rose & Associates appeared before the Board. Mrs. Rose stated that the audit provided an unqualified clean opinion on the financial statements of Humboldt County for the year ended June 30, 2014 and reviewed findings of the audit for the Board including concerns related to the fund balance for the Road Fund. Mrs. Larson reviewed the graphs for the Board. Discussion occurred regarding the County's ending fund balance, the Building Reserve Fund and compliance issues including the purchase of vehicles by the Sixth Judicial District Fund without the soliciting of three quotes, expenditures in the culture and recreation function of the Library Memorial Fund exceeding appropriations and expenditures in the welfare function of the Indigent Fund exceeding appropriations. Mrs. Rose reviewed the audit letter as required. After discussion the following motion was made by Commissioner French and passed unanimously:

*To accept the audit as presented by Rose Drake.*

**ACCEPTANCE OF AUDIT ENGAGEMENT LETTER FOR THE FISCAL YEAR ENDING**

**JUNE 30, 2015:** A copy of the audit engagement letter from Drake Rose & Associates LLC was provided to the Board for review. After discussion the following motion was made by Commissioner French and passed unanimously:

*To accept the audit engagement letter for the fiscal year ending June 30, 2015 as presented.*

Chairman Cassinelli recessed the meeting for lunch at 12:03 p.m. to reconvene at 1:30 p.m.

**REVIEW AND POSSIBLE APPROVAL OF CONTRACT WITH DAVID MENDIOLA AS**

**COUNTY ADMINISTRATOR:** A copy of the proposed County Administrator Employment Agreement between Humboldt County and David Mendiola was provided to the Board for review. Administrator Deist noted that Mr. Mendiola had reviewed the agreement as proposed. Discussion occurred regarding the position being "at will" and the ability of the Board to establish goals and criteria for the new Administrator. David Mendiola appeared before the Board and commented on his goals and stated that he had reviewed and was fine with the proposed contract. After discussion the following motion was made by Commissioner Brissenden and passed unanimously:

*To approve the contract with David Mendiola as County Administrator.*

Discussion occurred regarding the starting date being today.

**REVIEW AND POSSIBLE APPROVAL OF RESOLUTION ADOPTING SETTLEMENT AGREEMENT, RELATED BOUNDARY LINE ADJUSTMENT, DEED AND OTHER DOCUMENTS WITH CHRISTOPHER AND DIANNE MILLER AS DISCUSSED AT THE NOVEMBER 24, 2014 MEETING, AS WELL AS A REVIEW OF SECTION 6 OF AGREEMENT REQUIRING ENVIRONMENTAL INSURANCE AND OTHER MATTERS RELATED**

**THERETO:** Provided to the Board for review was a copy of the proposed Settlement Agreement & Partial Release between Christopher Paul Miller and Diane Carol Miller and the County of Humboldt, a copy of the proposed resolution and a memo prepared by the County Administrator detailing the process to this point and cost quotes for the insurance required in item six. Deputy District Attorney Gabrielle Carr appeared before the Board. Chris and Diane Miller appeared with their legal counsel, Debbie Leonard via teleconference. Deputy District Attorney Carr explained what had occurred previously with this matter including the task to obtain quotes for an environmental insurance policy to cover contaminates that can travel offsite for third parties and the difficulty in finding that type of coverage. Following that explanation Deputy District Attorney Carr stated that the recommendation from the District Attorney's Office, after speaking to Ms. Leonard, was to go with the three year Beasley policy with a \$5,000,000.00 lifetime limit, a \$25,000.00 deductible at a cost of \$37,749.00 plus some taxes and fees which was within the \$18,000.00 maximum per year threshold previously approved. Administrator Deist clarified that the amount with the fees and taxes would be \$39,221.22. Commissioner Bell observed that since only one insurance policy could be found it puts the County at a disadvantage; he asked if it covered clean-up of the County's property. Deputy Carr stated that it did not, that if activity on the County's property caused property damage to a third party or adjacent property owner that would be what it is intended to cover. Commissioner Bell noted that the County would not be encroaching anymore. Deputy Carr agreed but noted that this would be if it was in the air and carried to the other property. District Attorney Macdonald stated that the risk this is covering is harm to the adjacent property that the County is not acquiring. Commissioner Amos stated his issues with the insurance noting that if you buy the property you are responsible for the property and that you should not have to be responsible for the other person that use to own it. Administrator Deist noted that this coverage is not for the property that the County has purchased but for the Miller's property so if something happens on the trap range that affects their property the County has coverage. Deputy Carr indicated that the insurance coverage was part of the agreement approved at the last meeting. Commissioner Amos stated his opposition to the agreement and suggested that the County should have purchased enough of the property to cover any

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issues. Commissioner French noted that the County had purchased what was offered. Ms. Leonard commented that one of the goals of this agreement is to avoid the County having to do a complete environmental assessment and clean-up of the Miller's property in the event that the County continues to use their property as a trap range. Chairman Cassinelli stated that the County would go along with the proposal. Deputy Carr continued summarizing the changes in the agreement and the boundary line agreement from what had been previously before the Board. Discussion occurred regarding the need to restore the property to its original condition if the County were to sell and the ability to discontinue coverage if there is a change of circumstances such as no longer using some of the ranges. Commissioner French noted the need to deal with this matter at this time as there are no other options but he suggested that the Commission needs to revisit the trap range issue and speak to the non-profit that runs the range and determine remediation and whether there is a method to capture some of the costs of the insurance indemnification on behalf of the County tax payer through fees that are assessed on folks that use the trap range. The following motion was made by Commissioner French and passed with Chairman Cassinelli and Commissioners Bell, French and Brissenden voting aye and Commissioner Amos voting nay:

*To approve the resolution adopting the settlement agreement related to the boundary line adjustment, deed and other documents with Christopher and Dianne Miller as discussed at the November 24, 2014 meeting with the amendments as recommended today.*

**CONTINUATION OF REVIEW OF PUBLIC SAFETY ANSWERING POINT STRATEGIC PLAN PREPARED BY THE ABARIS GROUP, FIRST DISCUSSED AT THE JUNE 2, 2014 MEETING AND POSSIBLE DECISION TO IMPLEMENT THE RECOMMENDATIONS IN**

**THE REPORT:** Provided to the Board was a copy of the June 2, 2014 meeting minutes at which the report had been adopted, a copy of the PSAP Strategic Plan for Humboldt County prepared by the Abaris Group and a memo from the Administrator indicated that when the plan was adopted the Board had directed that the matter be brought back to discuss the costs of the different options. Administrator Deist reviewed the memo for the Board and what was contained in the Commission packets. Commissioner Bell stated that he is an advocate for the County's dispatchers but this is a time that a decision needs to be made as to what is best for the County; he then read a statement regarding when he had started working on this project, why he had started this project, the selection of a qualified consultant by this Commission, the problems identified by the report, issues in other jurisdictions that resulted in liability for other entities, fiscal issues with dispatch, his recommendations including the need for a qualified director, one who could supervise both dispatch and communications, with it being a phased approach of first taking on dispatch followed by communications, statistics related to the types of calls received by dispatch, the need



for an experienced director, his concerns with leaving the dispatch center under the authority of the Sheriff, his call for the Commission to hire a qualified and experienced director that will report to the County Commission and the County Administrator and the availability of funding for that position in the budget as the current position of Communications Director has not been filled. Sheriff-Elect Mike Allen addressed the Board regarding the comments as well as the report; he noted that law enforcement was not even listed in the proposed governing body for the center in the PSAP report, the relationship between dispatch and law enforcement, his non-opposition to an advisory board with an inclusion of fees for those involved and his support for dispatch remaining with the Sheriff's Office. Commissioner Bell noted that the Sheriff had been involved with the meetings that were held and questioned why a qualified dispatch director could not meet law enforcement's needs; he continued again noting the issues and liability concerns. Discussion ensued between Commissioner Bell and Sheriff-Elect Allen. Sheriff-Elect Allen stated his opinion that a lot of the recommendations can be implemented without making it a stand-alone facility which he opposed. Chairman Cassinelli noted his concerns related to the control of dispatch being with an elected official who does not have to answer to the Commission and who may change every four years. Commissioner Bell concurred with the need for consistency. Ric Grantham of the Communications Department appeared before the Board and explained that the Communications Director position is funded through the TV fund not the general fund; he continued discussing the meetings with Abaris and his belief that the sheriff model can work but that training is very important. Discussion ensued between Commissioner Bell and Mr. Grantham. Torrey Sheen, Assistant Winnemucca Rural Fire Chief, appeared before the Board and spoke in support of giving the Sheriff-Elect a chance to make dispatch work. Discussion ensued between Commissioner Bell and Mr. Sheen. Commissioner French referred to issues that EMS has with the specific training and lack of skills that have been exhibited by the dispatchers and offered comments on what the new Sheriff will be facing in implementing the items identified in the report. Sheriff-Elect Allen responded to questions from Commissioners Bell and French and discussed what his plan was for dispatch including having a Captain, who is familiar with dispatch having worked with it for years, given oversight and communicating with the users to see what their problems are and see what can be capitalized on to make the needed improvements; he commented on the liability concerns. Discussion ensued between Commissioner Bell and Sheriff-Elect Allen about the liability concerns. Discussion occurred regarding what could be looked at to cover the cost of the director, the overtime costs associated with dispatch, how to best select a director for dispatch and who that should do that selection. Lewis Trout addressed the Board and questioned whether POOL/PACT should be involved given the concerns about liability. Shari McDaniel, Humboldt County Sheriff's

Office Dispatch Supervisor, appeared before the Board and explained the overtime issue that was occurring due to dispatchers being in training; she continued commenting on issues with a board run center as that was the type of facility she had been at previously, on the status of certification and the need for a medical director. Tom Hoss appeared before the Board and spoke in support of giving the Sheriff-Elect a chance to make dispatch work. Discussion ensued between Commissioner Bell and Mr. Hoss. Mayor DiAn Putnam and City Manager Steve West appeared before the Board. City Manager West commented on issues that the City has had with the system as it stands currently including that the City has never had a voice in the process even though they pay 40% of the costs. Mayor Putnam spoke in support of hiring a dispatch director, allowing the users input to assist in correcting the situation, the need to be responsive to the issues/concerns of the organizations that use the center and the need to form and use a user's group. Commissioner Bell noted that neither the Commission nor anyone else can mandate anything to an elected official so that is the reason for this, to allow everyone a voice and accountability; he noted his respect for the incoming Sheriff but commented on the issues with the center remaining under the authority of an elected official, the reason for bringing this forward at this time and the importance of making this change to benefit the residents of this community. Pat Songer, Emergency Management Services Chief with Humboldt General Hospital appeared before the Board and commented on the importance of this decision noting that this decision needs to be accountable back to the citizens as this is about life safety and the citizens of Humboldt County. Chairman Cassinelli questioned where to go from this point. Administrator Deist noted that there appears to be two options - to adopt the recommendations that are in the report today or a set period of time can be given to see if things change under the Sheriff-Elect and if issues are addressed and the recommendations implemented under his management. Commissioner French observed that the one thing that is being commented on is the need for a stakeholders group, no matter who runs the center; he noted the need to properly structure that group, the need for the stakeholders to work as a team and the need for accountability; he continued stating that he did not have the numbers that are needed to make this type of decision and he would really like to have Commissioner-Elect Cerri and the newly hired County Administrator weigh in on the issue so he offered the suggestion that this matter be placed on the upcoming retreat agenda for further discussion. Commissioner Bell asked how a user's group or this Commission could address anything if it is left under the control of the Sheriff's Office given that they have no control over an elected official. Commissioner French stated that it can be addressed, that is why you have a stakeholders group and he explained how that would work. Discussion ensued between Commissioner Bell and Commissioner French. Commissioner-Elect Ron Cerri appeared before the Board and commented on his concern that there needs

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to be a cohesiveness but it does not appear that there is; he noted the amount spent for the report and the need for the Commission to be mindful of the costs so he would like to see a more solid commitment from the hospital that if a new department director were to be created, that there would be contributions from the hospital to help pay for it; he continued noting the issues identified in another report related to the communications system and suggested that perhaps the new department head being discussed could be over both communications and dispatch. David Mendiola appeared before the Board and commented on the benefits of a department head for dispatch but noted concerns related to cost given the downturn in revenues for the County and the ability to sustain the position; he noted the Commission's difficulty in balancing that and offered his suggestion that the newly elected Sheriff be given the opportunity to put the proposed structure in place which would allow the Commission time to review the numbers/costs associated with that position and plug those into the budget; he continued commenting on other possible solutions that could be looked at including contracts or resolutions to require the Sheriff to address issues/concerns put forth by the stakeholders group but noting that if that cannot be accomplished then the County will have to go with a department head. Commissioner Bell stated that time was of the essence here and that neither the Board nor a user group could mandate to an elected official, they can mandate to a hired employee, that it may not happen with this Sheriff but somewhere down the line an issue will occur and everyone would be back in the same boat; he noted that the report says that type of center does not work, that the department needs to be created because that is what the citizens deserve and a price tag cannot be put on that. The following motion was made by Commissioner Brissenden and failed with Commissioner Brissenden voting aye and Chairman Cassinelli and Commissioners Bell, French and Amos voting nay:

*To keep the Sheriff's Department as the dispatch folks and to not go with the recommendations of the Abaris Group.*

The following motion was made by Commissioner French:

*To table this item until we have an opportunity to see, until the first of the year and have the opportunity to go through the specific numbers as to what the liabilities are going to be for this decision and then at that point make the decision to go with that specific Abaris recommendation as it's written or to modify it from that point.*

Chairman Cassinelli asked if POOL/PACT should be contacted to see if they ought to be involved. Commissioner French agreed that they needed to be involved. Commissioner Bell also agreed with POOL/PACT's involvement but stated that he did not want to wait until January, that the people need this now. Commissioner French noted that numbers are needed, POOL/PACT's input is needed and

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## MEMORANDUM

TO: COMMISSIONERS  
FROM: ADMINISTRATOR  
DATE: December 11, 2014  
SUBJECT: CONSENT AGENDA

**ACTION:** Approval of the consent agenda is requested pursuant to the following staff recommendations:

1. Request for adjustments to the Humboldt County Real Property Tax Roll: Attached are the requests for your review.

*Recommendation: That the Commission approve the requests as recommended by the Assessor and Treasurer.*

2. Clerk's quarterly report: Attached is the report for your review.

*Recommendation: That the Commission acknowledge the receipt of the report.*

3. Approval of Resolution transferring property to the City of Winnemucca: In November you agreed to transfer property near Museum Lane to the City. This resolution will complete that process.

*Recommendation: That the Commission adopt the resolution.*

## MEMORANDUM

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**TO:** COUNTY COMMISSIONERS

**FROM:** COUNTY ADMINISTRATOR

**DATE:** December 11, 2014

**SUBJECT:** OTHER INFORMATION AND UPCOMING MEETINGS

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### OTHER INFORMATION:

1. Community Development Block Grant: As of December 2, 2014 we had not received any applications for CDBG funds. As a result we ended the citizen participation process for the 2105 CDBG grant cycle. A notice of this action was published in the Humboldt Sun to inform the public.
2. September CTX: As we have reported for the last several months CTX continued to decline in September. The sales were down 38.2% and revenue was down by 18.5% for the month and 27.74% for the year to date. In dollars this is a loss of revenue of \$1,075,315.89 over the first three months of this fiscal year in comparison to the first three months of last fiscal year. If this trend continues we could be down by around \$4.3 million for his fiscal year. As you have seen in the review of the audit and will hear from the auditor CTX was down in the last fiscal year. The revenue picture does not look good going forward.

### UPCOMING MEETINGS:

- |                           |                                       |
|---------------------------|---------------------------------------|
| 1. December 17, 2014      | Management Team                       |
| 2. December 18 - 28, 2014 | Current Administrator on Annual Leave |
| 3. December 25, 2014      | County Holiday                        |
| 4. January 1, 2015        | County Holiday                        |
| 5. January 5, 2015        | Commission                            |



November 25, 2014

To the Honorable Board of County Commissioners  
of Humboldt County, Nevada

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Humboldt County, Nevada for the year ended June 30, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 15, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Humboldt County are described in Note 1 to the financial statements. As described in Note 12 to the financial statements, Humboldt County changed accounting policies related to presentation of deferred inflows and outflows by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 65, "Items Previously Reported as Assets and Liabilities," in the 2014 fiscal year. This accounting change had no effect on financial statement amounts and was simply a change in presentation of the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of depreciation of property and equipment is based on estimated useful lives as set by industry standards. We evaluated the key factors and assumptions used to develop the useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimates of other postemployment benefits are based on information calculated by an actuary. We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.