AGENDA

Regional Planning Governing Board
Thursday, August 8, 2019 2:00 pm
Washoe County Commission Chambers
1001 East Ninth Street, Reno, Nevada

1. Roll Call*

2. Election of Officers
   A. [For possible action] Election of Chair (City of Sparks)
   B. [For possible action] Election of Vice-Chair (City of Reno)

3. Salute to the Flag*

4. [For possible action] Approval of the Agenda

5. Approval of the Minutes
   A. [For possible action] April 11, 2019 Regional Planning Governing Board (RPGB) Meeting [Pg. 1 – 6]
   B. [For possible action] April 25, 2019 RPGB Meeting [Pg. 7 – 12]
   C. [For possible action] May 23, 2019 RPGB Meeting [Pg. 13 – 18]

6. Public Comment*

7. Consent Agenda
   A. [For possible action] Discussion and possible action to execute an amended interlocal agreement with the RPGB and the Western Regional Water Commission (WRWC) for transcription support services to the WRWC [Pg. 19 – 44]
   B. [For possible action] Consideration and possible acceptance of the FY 2018-19 fourth quarter work program reports and the FY 2018-19 budget comparison report [Pg. 45 – 52]
   C. [For possible action] Consideration and possible acceptance of the annual financial audit performed by Eide Bailly for FYE 2018 [Pg. 53 – 64, Appendix 1]
8. Business of the day

A. [For possible action] Presentation, discussion and possible action regarding the 2019 Truckee Meadows Regional Plan Update  
   [Pg. 65 – 66 ]

B. [For possible action] Discussion and possible action on Executive Director resignation and to fill the Executive Director of Regional Planning position on an interim or permanent basis, including, but not limited to, the possible recruitment process, term of appointment, and/or other terms and conditions

9. Reports

A. [For possible action] Members’ and Director’s reports

   i. NEXT REGULARLY SCHEDULED MEETING: To Be Discussed

B. [For possible action] Legal counsel’s report

C. [For possible action] WCSD Board of Trustees Member report

10. [For possible action] Requests for Future Agenda Items

11. Public Comment*

12. Written Correspondence*

13. [For possible action] Adjournment

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**Meeting Notes:**

1. The announcement of this meeting is posted at the Truckee Meadows Regional Planning Agency, Reno City Hall, the Washoe County Main Library, the Washoe County Courthouse, Sparks City Hall, the Washoe County Administrative Building and at www.tmrpa.org.

2. In accordance with NRS 241.020, this agenda closes three working days prior to the meeting. We are pleased to make reasonable accommodations for persons who are disabled and wish to attend meetings. If you require special arrangements for the meeting, please call 321-8385 before the meeting date.

3. The following items may not be addressed in this order. Arrive at the meeting at the posted start time to hear item(s) of interest.

4. Asterisks (*) denote non-action items.

5. Public comment is limited to three minutes. The public is encouraged to provide information on issues not on the posted agenda during the Public Comment period. The public may sign-up to speak during the public comment period or on a specific agenda item by completing a “Request to Speak” card and handing it to the clerk.

6. Support meeting material for the items on the agenda provided to the Regional Planning Governing Board is available to members of the public at the Truckee Meadows Regional Planning Agency office at 1105 Terminal Way, Ste. 316 Reno, Nevada, and on the TMRPA website at www.tmrpa.org. You may also contact TMRPA at (775) 321-8385 to request supporting meeting material.

7. The RPGB may at any time recess the public meeting to consider legal matters regarding threatened and pending litigation.
The Regional Planning Governing Board (RPGB) met in regular session at the Washoe County Commission Chambers, 1001 East Ninth Street, Reno, Nevada, and conducted the following business:

The meeting was called to order by Chair Berkbigler at 2:00 p.m.

1. **ROLL CALL**

   The clerk called the roll and RPGB Members in attendance were: Marsha Berkbigler, Jenny Brekhus, Paul Andersen for Donald Abbott, Charlene Bybee (via phone), Vaughn Hartung, Jeanne Herman, Devon Reese, Bonnie Weber, Ron Smith for Ed Lawson

   RPGB Members absent: Naomi Duerr

   Non-voting Member Katy Simon Holland, Washoe County School District, was also present.

   Truckee Meadows Regional Planning Agency (TMRPA) staff present: Kimberly H. Robinson, Executive Director of Regional Planning; Norman Azevedo, Legal Counsel; Jessica Prunty, Legal Counsel; Damien Kerwin; Lauren Knox; Chris Tolley

2. **SALUTE TO THE FLAG**

   Harvey Whittemore led the Pledge of Allegiance.

3. **[For possible action] APPROVAL OF THE AGENDA**

   MEMBER HARTUNG MADE A MOTION TO APPROVE THE AGENDA, SECONDED BY MEMBER REESE. THE MOTION CARRIED UNANIMOUSLY WITH NINE (9) MEMBERS PRESENT.

4. **APPROVAL OF THE MINUTES**

   A. **[For possible action] February 14, 2019 RPGB Meeting**

   MEMBER HARTUNG MADE A MOTION TO APPROVE THE MINUTES, SECONDED BY MEMBER BREKHUD. THE MOTION CARRIED UNANIMOUSLY WITH NINE (9) MEMBERS PRESENT.

5. **PUBLIC COMMENT**

   Wesley Griffin spoke in favor of a school being considered a project of regional significance.
Kim Tracy spoke in favor of schools being considered a project of regional significance.

George Lee discussed the impacts of schools that need to be considered.

6. CONSENT AGENDA

A. [For possible action] Consideration and possible acceptance of the FY 2018-19 third quarter work program report and the FY 2018-19 budget comparison report

Kimberly H. Robinson, Executive Director of Regional Planning, explained for Member Brekhus that next year’s budget has been drafted and will be brought to the April 25 RPGB meeting.

MEMBER BREKHUS MADE A MOTION TO APPROVE THE CONSENT AGENDA, SECONDED BY MEMBER WEBER. THE MOTION CARRIED UNANIMOUSLY WITH NINE (9) MEMBERS PRESENT.

7. BUSINESS OF THE DAY

A. [For possible action] PUBLIC HEARING

i. Regional Plan Amendment (RPA18-004) – Possible adoption of RPGB Resolution 19-02 regarding an amendment to the boundaries of the Reno-Stead Corridor Joint Plan, located on Map 6 of the Regional Plan, by removing a ±559.3 acre site located ±1,700 feet south of the US 395 and Red Rock Road interchange

ii. Regional Plan Conformance Review – City of Reno Master Plan amendment, Echeverria Peavine Property (CR18-015) – Consideration of appeal pursuant to NRS 278.0282(6) and Section IV.11 of the RPGB Regulations on Procedure of the Regional Planning Commission’s (RPC) determination of nonconformance for a proposed Master Plan amendment. The ±559.3 acre site is located ±1,700 feet south of the US 395 and Red Rock Road interchange

Chris Tolley, Regional Planner, presented the staff report.

Heather Manzo, City of Reno Associate Planner, presented the appellant’s case.

Andy Durling, representing the Echeverria Group, presented the appellant’s request.

Member Hartung disclosed that he has a long-standing relationship with the Echeverria family and it in no way will materially affect his ability to make a decision in this case.

Ms. Manzo answered questions from Member Brekhus regarding zoning districts. The City of Reno has assigned LLR-2.5 zoning designation to the northern portion of the site. At this time the lower portion of the site does not have a City of Reno zoning designation and is zoned
within Washoe County so that translation with the assignment of a master plan designation would be UT40.

Sienna Reid, City of Reno Senior Planner, further explained the zoning designation process that occurs during an annexation.

[The public comment portion of the hearing was opened.] There were no requests to speak.
[The public comment portion of the hearing was closed.]

MEMBER HARTUNG MADE A MOTION TO ADOPT RPGB RESOLUTION 19-02 AMENDING THE BOUNDARIES OF THE RENO-STEAD CORRIDOR JOINT PLAN, SHOWN ON MAP 6 OF THE 2012 TRUCKEE MEADOWS REGIONAL PLAN, AS DETAILED IN THE STAFF REPORT, SECONDED BY MEMBER WEBER. THE MOTION CARRIED UNANIMOUSLY WITH NINE (9) MEMBERS PRESENT.

MEMBER WEBER MADE A MOTION TO REVERSE THE RPC’S DETERMINATION OF NONCONFORMANCE AND FIND THE PROPOSED MASTER PLAN AMENDMENT CONFORMS WITH THE ADOPTED 2012 TRUCKEE MEADOWS REGIONAL PLAN, SECONDED BY MEMBER HARTUNG. THE MOTION CARRIED UNANIMOUSLY WITH NINE (9) MEMBERS PRESENT.

B. [For possible action] Discussion and possible action on the RPC’s recommendation and report regarding the RPC’s consideration of (1) the development of schools as Projects of Regional Significance (PRS), (2) the Washoe County School District’s future facilities plan, and (3) potential regional plan policies and map relating to location of school facilities

Lauren Knox, Regional Planner, presented the staff report. The two policy options were presented to the RPC at their meeting last night. The RPC wanted to ensure that the facilities plan would be created and updated. There were concerns over ensuring that the total population of the school including staff is identified and discussed as part of that facilities plan discussion. The RPC made a motion to recommend to the RPGB consideration of Policy Option 2.

Pete Etchart, Chief Operating Officer for the Washoe County School District, stated that they are completely committed to turning in a five year facilities plan within 60 days of the acceptance of the updated Regional Plan.

Non-voting RPGB Member Katy Simon Holland, Washoe County School District, confirmed that they want to make sure school facilities planning is a collaborative process. She also stated that both policy options are viable but Policy Option 2 is preferred. She also stated that they are committed to making sure they are in sync with local jurisdictions as well as developments as they mature.
Member Hartung discussed the Wildcreek school issues and the origin of this agenda item. He stated that what the RPGB asked for was essentially when a middle or high school comes forward that it triggers a conformance review by the RPC and that is not included in these policy options.

Director Robinson stated that the direction staff received from the RPGB was to go to the RPC and have them discuss the item and bring forward their best thoughts and ideas on this. She also discussed the process the RPC went through in coming up with this recommendation.

Member Hartung stated that the direction given to the RPC was to make an amendment to say middle and high schools trigger a PRS conformance review.

Director Robinson explained that was not the language in the motion that was made. It was specified in the December RPGB meeting that the discussion was for the RPC to have.

Member Reese stated he is not interested in making policy based on an isolated circumstance such as Wildcreek High School. He asked which policy option will result in the least amount of time being wasted in the process of approving schools.

Mr. Etchart responded stating that either policy option would work but that Policy Option 1 would be more cumbersome for the district.

Member Brekhus expressed support for Policy Option 2.

Member Bybee expressed support for Policy Option 2.

Public Comment:

George Lee spoke regarding the process for approval of schools.

Kim Tracy suggested a combination of both policy options.

Wesley Griffin discussed the possibility of combining the policy options.

Darla Lee expressed support for schools to be considered a PRS.

Gail Miller expressed support for the suggestion of combining the options. She also suggested postponing action on this item so that Members Lawson and Duerr can comment.

Jerry Heckathorn discussed the need for schools to be reviewed.

MEMBER HARTUNG MADE A MOTION TO DELAY ACTION ON THIS ITEM UNTIL MEMBERS LAWSON AND DUERR CAN BE PRESENT, SECONDED BY MEMBER WEBER.

Member Brekhus stated she does not like delaying action for the absence of any individual. She expressed support for Policy Option 2.
Member Reese stated he will not support a delay. He also stated that he does not believe a PRS is a good option for a school.

THE MOTION CARRIED WITH SIX (6) IN FAVOR AND THREE (3) OPPOSITIONS BY MEMBERS BREKHUS, HERMAN AND REESE.

8. REPORTS
   A. [For possible action] Members’ and Director’s reports
      i. NEXT REGULARLY SCHEDULED MEETING: June 13, 2019 (additional meeting in April and May be discussed)

(Member Hartung absent at 3:51 p.m.)

The next regular RPGB meeting is scheduled for June 13, 2019. A special meeting is scheduled for April 25 and another special meeting will be scheduled for May.

   B. [For possible action] Legal counsel’s report

None

   C. [For possible action] WCSD Board of Trustees Member report

Ms. Holland reported that they have 40 million dollars of expenditures for repairs to existing schools going into effect this year. The Arrowcreek area middle school will be named Marce Herz. They are continuing to work with the legislature on school funding.

9. [For possible action] REQUESTS FOR FUTURE AGENDA ITEMS

None

10. PUBLIC COMMENT

None

11. WRITTEN CORRESPONDENCE

None

12. [For possible action] ADJOURNMENT

The meeting was adjourned at 3:53 p.m.

Respectfully submitted by Christine Birmingham.
APPROVED BY THE REGIONAL PLANNING GOVERNING BOARD IN SESSION ON ____________, 2019.
The Regional Planning Governing Board (RPGB) met in regular session at the Sparks Police Department Training Room, 1701 East Prater Way, Sparks, Nevada, and conducted the following business:

The meeting was called to order by Chair Berkbigler at 2:00 p.m.

1. **ROLL CALL**

The clerk called the roll and RPGB Members in attendance were: Marsha Berkbigler, Jenny Brekhus, Donald Abbott, Charlene Bybee, Naomi Duerr, Vaughn Hartung, Jeanne Herman, Ed Lawson, Devon Reese, (present by phone at 2:06 p.m.), Bonnie Weber

RPGB Members absent: None

Non-voting Member Katy Simon Holland, Washoe County School District, was absent.

Truckee Meadows Regional Planning Agency (TMRPA) staff present: Kimberly H. Robinson, Executive Director of Regional Planning; Norman Azevedo, Legal Counsel; Jessica Prunty, Legal Counsel; Damien Kerwin; Lauren Knox; Nate Kusha; Jeremy Smith; Chohnny Sousa; Chris Tolley

2. **SALUTE TO THE FLAG**

Mr. Azevedo led the Pledge of Allegiance.

3. **APPROVAL OF THE AGENDA**

(Member Lawson absent at 2:01 p.m.)


MEMBER HARTUNG MADE A MOTION TO APPROVE THE AGENDA AS AMENDED, SECONDED BY MEMBER DUERR. THE MOTION CARRIED UNANIMOUSLY WITH EIGHT (8) MEMBERS PRESENT.

4. **PUBLIC COMMENT**

None

(Member Lawson present at 2:02 p.m.)
5. CONSENT AGENDA

A. [For possible action] Consideration and possible approval of a new lease agreement with the Regional Transportation Commission

Member Hartung asked if the lease agreement had changed.

Director Robinson explained that the rent increased by three percent and the lease was changed from two years to one year.

MEMBER DUERR MADE A MOTION TO APPROVE THE CONSENT AGENDA, SECONDED BY MEMBER WEBER. THE MOTION CARRIED UNANIMOUSLY WITH NINE (9) MEMBERS PRESENT.

6. BUSINESS OF THE DAY

A. [For possible action] Presentation, discussion and possible adoption of jurisdictional allocations and the Fiscal Year 2019-20 budget

(This item was heard after Item 6.B.)

Director Robinson presented information on the details of the proposed budget included in the staff report and stated that TMRPA staff is recommending a five percent increase in the jurisdictional allocation over last year based on the operating budget.

Member Brekhus provided feedback suggesting turning down outside agency requests for TMRPA staff time on projects. She also suggested using the remaining $35,000 in the consultant contract for the ending fund balance rather than having them come to facilitate a meeting.

Jeremy Smith explained NDEP’s request stating that staff participated in a regional effort looking at mapping and where we should be thinking about sensitive infiltration areas in terms of future development. The NDEP liked what we did and asked if we can help with more of that kind of work, specifically from their non-point source pollution funds. He confirmed that no contract has been signed with NDEP.

Chair Berkbigler stated that she does not have an issue with that request specifically but she does not want it to interfere with the Regional Plan update.

Member Hartung stated he sees a relationship with NDEP as a good thing and suggested keeping those lines of communication open. If we have an opportunity to do some work for them, and it is not constraining our other functions and duties, we should keep working with NDEP.

Member Lawson asked that in the future the budget be brought to the RPGB before each jurisdiction approves their budgets.
MEMBER DUERR MADE A MOTION TO APPROVE THE BUDGET AS PRESENTED TODAY, SECONDED BY MEMBER BYBEE. THE MOTION CARRIED UNANIMOUSLY WITH NINE (9) MEMBERS PRESENT.

B. [For possible action] Presentation, discussion and possible action regarding the 2019 Truckee Meadows Regional Plan Update

(Member Reese present at 2:06 p.m.)

Chair Berkbigler stated that staff members from each jurisdiction have met with Regional Planning staff and identified areas of concern. Chair Berkbigler suggested approving a two month extension of the deadline for the Regional Plan update to give our staff planners the opportunity to see if they can work out compromises.

Member Brekhus asked about the nature of the consultant’s engagement at this point and what their roll will be between now and August.

Director Robinson explained that they have discussed the potential engagement of the consultant if there is the need for facilitation, but the majority of the work at this time is being done by staff. The consultant is still under contract and there is $35,000 left on the contract.

Director Robinson confirmed for Member Brekhus that TMRPA staff member Lauren Knox is the principle document author.

Member Lawson stated that Sparks staff would like to see this before it goes public.

Member Weber asked if it can come to the RPGB for discussion before it goes to the Regional Planning Commission (RPC). She also suggested having a joint workshop with the RPC and RPGB.

Chair Berkbigler stated it has to come to the RPGB to address the remaining issues before it goes to the RPC or the public.

It was confirmed for Member Brekhus that state law says it is the RPC’s plan.

Member Brekhus suggested it would be better to have the first public comment opportunity in a joint meeting with the RPC rather than the RPGB sending it down to the RPC.

Norm Azevedo, Legal Counsel, confirmed that the plan has to start at the RPC level. There is no statutory prohibition that this board discuss it ahead of time as long as everybody understands that the issues all go back to the RPC to deliberate and do as they see fit before it comes back to the RPGB.

Mr. Azevedo explained for Member Duerr that the project of regional significance language is specific to that particular element of the Regional Plan. The language that is applicable here and the issue of an update or a plan amendment does not completely abrogate the role of the
RPGB. The legislature vested this body with the decision to adopt or not adopt. If the RPGB makes changes to what is forwarded, it has to go back to the RPC to review. The RPGB will still have the final say. What is being discussed is that the RPGB wants to review what the staffs come up with before it goes to the RPC and that is legal and proper under the statute.

There was discussion regarding the timing of the process and a presentation on plans going forward.

MEMBER LAWSON MADE A MOTION TO DIRECT STAFF TO FINISH THE 2019 REGIONAL PLAN UPDATE AND GIVE A DRAFT COPY TO THE STAFFS OF RENO, SPARKS AND WASHOE COUNTY A MINIMUM OF TWO WEEKS PRIOR TO AN RPGB MEETING WHICH WILL BE HELD NO LATER THAN THE END OF AUGUST, SECONDED BY MEMBER ABBOTT. THE MOTION CARRIED UNANIMOUSLY WITH TEN (10) MEMBERS PRESENT.

7. REPORTS

A. [For possible action] Members’ and Director’s reports
   i. NEXT REGULARLY SCHEDULED MEETING: June 13, 2019
   ii. RPGB SPECIAL MEETING: May 23, 2019

The next regular RPGB meeting is scheduled for June 13, 2019. A special meeting is scheduled for May 23.

There was discussion on the direction from the RPGB to the RPC regarding projects of regional significance. Mr. Azevedo confirmed that from a procedural standpoint, the RPC did as they were requested to do.

Jessica Prunty, Legal Counsel, confirmed that at the January RPC meeting staff summarized the direction from the RPGB. Staff presented the concerns and impacts the RPGB were concerned about. The RPC requested a workshop with the school district.

Director Robinson confirmed that a joint workshop with the RPC and the school district was held in March.

Members Duerr and Hartung expressed concern that the school district does not deal with the impact issues that the jurisdictions do and that is part of the problem.

Mr. Azevedo confirmed that an agenda topic will be crafted to address this issue at the May 23 RPGB meeting.

B. [For possible action] Legal counsel’s report

Mr. Azevedo reported on the discussions he has had with the RPC and those attending the weekly update meetings regarding the legal requirements for the update. From a legal
perspective, the law contemplates that the RPGB is a board with special limited jurisdiction which means you can only do what the legislature tells you that you can do.

C. [For possible action] WCSD Board of Trustees Member report
None

8. [For possible action] REQUESTS FOR FUTURE AGENDA ITEMS
Member Duerr requested a future joint meeting with the school board.

9. PUBLIC COMMENT
None

10. WRITTEN CORRESPONDENCE
None

11. [For possible action] ADJOURNMENT
The meeting was adjourned at 3:56 p.m.

Respectfully submitted by Christine Birmingham.

Reviewed by: Approved by:

____________________________________ ______________________________
Kimberly H. Robinson, Executive Director Marsha Berkbigler, Chair
Truckee Meadows Regional Planning Agency Regional Planning Governing Board

APPROVED BY THE REGIONAL PLANNING GOVERNING BOARD IN SESSION ON
____________, 2019.
The Regional Planning Governing Board (RPGB) met in regular session at the Reno City Council Chambers, 1 East First Street, Reno, Nevada, and conducted the following business:

The meeting was called to order by Chair Berkbigler at 2:00 p.m.

1. **ROLL CALL**

The clerk called the roll and RPGB Members in attendance were: Marsha Berkbigler, Donald Abbott, Charlene Bybee (present at 2:06 p.m.), Naomi Duerr, Vaughn Hartung, Jeanne Herman, Devon Reese, Ed Lawson, Bonnie Weber (present at 2:05 p.m.)

RPGB Members absent: Jenny Brekhus

Non-voting Member Katy Simon Holland, Washoe County School District, was also present.

Truckee Meadows Regional Planning Agency (TMRPA) staff present: Kimberly H. Robinson, Executive Director of Regional Planning; Norman Azevedo, Legal Counsel; Jessica Prunty, Legal Counsel; Lauren Knox; Nate Kusha; Jeremy Smith; Chohnny Sousa; Chris Tolley

2. **SALUTE TO THE FLAG**

Michael Moreno led the Pledge of Allegiance.

3. **[For possible action] APPROVAL OF THE AGENDA**

Member Hartung made a motion to approve the agenda, seconded by Member Abbott. The motion carried unanimously with seven (7) members present.

4. **PUBLIC COMMENT**

Mike Kazmierski, EDAWN, discussed the importance of addressing the issue of affordable housing.

Tammy Holt-Still discussed the need to address the flooding issues in the North Valleys.

5. **BUSINESS OF THE DAY**

   A. **[For possible action] Presentation, update and possible action regarding the Truckee Meadows Regional Strategy for Housing Affordability from Enterprise Community Partners**
Kimberly H. Robinson, Executive Director of Regional Planning, presented information included in the staff report and introduced the presentation to be given by Enterprise Community Partners.

Chris Kizzie and Anne Jordan, Enterprise Community Partners, gave the presentation which included an overview of the needs and challenges faces the region around affordable housing, as well as the many actions the region could take to alleviate some of these challenges over the next ten years. Mr. Kizzie and Ms. Jordan also answered questions from RPGB members.

Public Comment:

Sharon Zadra expressed appreciation for the work done on the Regional Strategy for Housing Affordability.

Nancy Brown discussed the need for affordable housing.

JD Klippenstein expressed support for the Regional Strategy for Housing Affordability.

Michael Moreno expressed support for the Regional Strategy for Housing Affordability.

Grant Simms expressed support of the initial findings of the Regional Strategy for Housing Affordability.

Kristin McNeil discussed the importance of affordable housing.

Eric Novak expressed support for the Regional Strategy for Housing Affordability.

Sherry Jamison discussed the need for affordable housing and expressed support for the Regional Strategy for Housing Affordability.

Nick Cheeker expressed appreciation for the work done on the Regional Strategy for Housing Affordability.

Sharon Chamberlain submitted comments in support of the Regional Strategy for Housing Affordability but was not present to speak.

Mary submitted comments in support of the Regional Strategy for Housing Affordability but was not present to speak.

Steve Aichroth, Administrator for the State of Nevada Housing Division, submitted a letter that was read into the record in support of the Regional Strategy for Housing Affordability.

Ken Krater expressed support for the Regional Strategy for Housing Affordability.

Kevin Dick expressed appreciation for the efforts in developing the Regional Strategy for Housing Affordability.
Amy Jones expressed appreciation for the support of the Regional Strategy for Housing Affordability.

Chair Berkbigler asked about some of the regulatory barriers that need to be addressed from the County’s perspective.

Member Hartung stated that the two main hurdles are density and transit. Adding density is of no value if it is not coupled with transit.

Chair Berkbigler asked about planning codes that require additional hoops to jump through that can be addressed.

Member Duerr stated the Reno Housing Task Force has initiated development of ordinance changes that will facilitate development and speed up housing.

Member Lawson stated he would like to bring this back to each entity and suggested a joint meeting for the entities to come together and discuss it. He also suggested changing the name of the Reno Housing Authority to the Regional Housing Authority.

Chair Berkbigler stated that the Housing Authority should also have representatives from the County and Sparks.

Member Herman suggested looking into eliminating building permit fees.

Member Hartung suggested looking at transitional housing as well.

MEMBER DUERR MADE A MOTION TO ACCEPT THE REPORT, SECONDED BY MEMBER HARTUNG. THE MOTION CARRIED UNANIMOUSLY WITH NINE (9) MEMBERS PRESENT.

B. [For possible action] Discussion and possible action regarding schools (Projects of Regional Significance, school facilities plan, and/or Regional Plan policies and map)

Norm Azevedo, Legal Counsel, presented information on this item outlining options available to the RPGB and the Regional Planning Commission (RPC) recommendations.

Katy Simon Holland, Washoe County School District, stated that the school district is anxious to be participants in having better planning earlier in the process. We want to make sure we are phasing school construction with where the jurisdictions need us to provide schools for the housing that is being developed.

Member Duerr discussed concerns with the facilities plan option and suggesting going with the last option outlined by legal counsel to form a sub-committee, which could be a joint sub-committee with members of the RPC, to further deliberate and consider this item. She suggested herself, Member Hartung and Member Lawson to represent the three jurisdictions on that sub-committee.
Member Bybee discussed the possibility of the facilities plan option being able to address the issues and provide the needed checks and balance.

Members Duerr and Hartung explained their concerns and expressed support for the sub-committee option to meet with the RPC.

Ms. Simon Holland asked that a representative of the school board participate in the sub-committee as well. She agreed that something stronger than what we have now with facilities planning is needed but the project of regional significance option is too late in the process to make it financially effective for the people of the county.

Public Comment:

Gail Miller expressed support for the suggested sub-committee.

Darla Lee expressed support for more oversite in the planning process for schools in the future.

Wesley Griffin expressed support for more oversite in the planning process for schools.

Tammy Holt-Still discussed the need for schools to be reviewed and infrastructure issues to be addressed.

**MEMBER DUERR MADE A MOTION TO FORM A SUB-COMMITTEE TO MEET JOINTLY WITH THE RPC TO FURTHER DELIBERATE AND CONSIDER THE CONCEPT OF HOW TO BEST PLAN FOR SCHOOLS AND COME UP WITH RECOMMENDATIONS TO BRING BACK TO THE RPGB. MEMBERS OF THE SUB-COMMITTEE WILL BE MEMBER DUERR, MEMBER LAWSON, MEMBER HARTUNG, AND KATY SIMON HOLLAND. THE MOTION WAS SECONDED BY MEMBER HARTUNG. THE MOTION CARRIED UNANIMOUSLY WITH NINE (9) MEMBERS PRESENT.**

### 6. REPORTS

A. [For possible action] Members’ and Director’s reports  
   i. NEXT REGULARLY SCHEDULED MEETING: June 13, 2019

Director Robinson reported on the progress made on the Regional Plan Update.

The next regular RPGB meeting is scheduled for June 13, 2019.

B. [For possible action] Legal counsel’s report

None

C. [For possible action] WCSD Board of Trustees Member report

None

7. [For possible action] **REQUESTS FOR FUTURE AGENDA ITEMS**
Member Lawson suggested looking into making the school district representative a voting member of the RPGB.

8. PUBLIC COMMENT
Tammy Holt-Still discussed the need for infrastructure issues to be addressed.

9. WRITTEN CORRESPONDENCE
None

10. [For possible action] ADJOURNMENT
The meeting was adjourned at 4:12 p.m.

Respectfully submitted by Christine Birmingham.

Reviewed by: Approved by:

______________________________ ______________________________
Kimberly H. Robinson, Executive Director Marsha Berkbighler, Chair
Truckee Meadows Regional Planning Agency Regional Planning Governing Board

APPROVED BY THE REGIONAL PLANNING GOVERNING BOARD IN SESSION ON
______________, 2019.
TO: Regional Planning Governing Board  
FROM: Chris Tolley, Regional Planner  
SUBJECT: Review and approve amendment to Interlocal Contract with the Western Regional Water Commission for transcription support services (AGENDA ITEM 7.A)

This agenda item requests that the Regional Planning Governing Board (RPGB) approve the third amendment to the Interlocal Contract with the Western Regional Water Commission (WRWC) for transcription support services from the Truckee Meadows Regional Planning Agency (TMRPA).

BACKGROUND

In December 2013, the RPGB approved an Interlocal Contract with the Western Regional Water Commission to provide transcription services for the WRWC in the form of Christine Birmingham, who has been a part-time employee with TMRPA since 2002. At that time, the RPGB considered that the agency’s collaboration with WRWC (on the Industrial Land Needs Analysis and the Population and Employment Model) made it appropriate for TMRPA to engage in the interlocal contract with WRWC. This amendment continues the commitment to a strong relationship with the WRWC.

This interlocal contract states that TMRPA (in the form of Christine Birmingham) will provide clerical and stenographical services to WRWC to provide minutes for various meetings.

FIRST AND SECOND AMENDMENTS

The first and second amendments to this interlocal for transcription services were approved in October 2015 and August 2017, respectively. The amendments also set the allocated budget for each timeframe.

THIRD AMENDMENT

This amendment is an extension through fiscal year (FY) 2019-20 and FY 2020-21, with TMRPA continuing to providing transcription services to the WRWC. The amendment sets the allocated budget at $5,000 per fiscal year for transcription services. The overall allocation represents the expected expenditures by WRWC, plus some capacity for special meetings, subcommittee meetings, and other needs as they arise.
RECOMMENDATION

Staff recommends that the RPGB approve the third amendment to this interlocal contract with the WRWC, extending the dates that TMRPA will provide transcription services through fiscal years FY 2019-20 and FY 2020-21.

Suggested Motion:
I move to approve the third amendment to the interlocal agreement with WRWC, extending the provision of transcription services through FY 2019-20 and FY 2020-21.

Please contact Kimberly H. Robinson at 775-321-8393 or Chris Tolley at 775-321-8392 if you have any questions or comments on this agenda item.

/khr + ct

Attachments
Attachment 1: WRWC Interlocal Contract for Transcription Services, including the First and Second Amendments
Attachment 2: Third Amendment to the WRWC Interlocal Contract for Transcription Services
Agenda Item 7.A
WRWC Interlocal for Transcription Services

Attachment 1: WRWC Interlocal Contract for Transcription Services, including the First and Second Amendments
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INTERLOCAL CONTRACT

1) PARTIES

This Interlocal Contract (hereafter "Agreement") is entered into between the Western Regional Water Commission (the "Commission"), a political subdivision of the State of Nevada created pursuant to Chapter 531, Statutes of Nevada 2007 (the Western Regional Water Commission Act) and Cooperative Agreement, and the Truckee Meadows Regional Planning Governing Board (the "RPGB"), a political subdivision of the State of Nevada, collectively, the "Parties" or, as the context requires, "Party".

2) RECITALS

2.1 The Parties are public agencies as defined in NRS 277.100(1)(a).

2.2 NRS 277.180 provides that any one or more public agencies may contract with any one or more public agencies to perform any governmental service, activity or undertaking which any public agency, entering into the contract, is authorized to perform.

2.3 The Commission requires certain clerical and stenographical services to provide minutes for various meetings, and the RPGB has staff available and is willing to provide such services to the Commission under the terms provided in this Agreement.

2.4 On May 16, 2013, the Commission, at its budget public hearing, approved its Fiscal Year 2013-2014 Routine Operating Budget for the Regional Water Management Fund ("RWMF"), which contains sufficient budget in the minutes project line item to support this Agreement. The approved budget includes funding in an amount not to exceed $20,000 for the production of summary minutes of the meetings of the Commission and Northern Nevada Water Planning Commission ("NNWPC"), and other meetings as provided in this Agreement (the "Project").

2.5 The Scope of Work and Fee Schedule for the Project is attached as Exhibit "A".
2.6 The Commission will provide, and the RPGB will utilize, RWMF funds for the Project in amounts not to exceed $9,000 per year for fiscal years 2013-2014 and 2014-2015.

3) RIGHTS & DUTIES

3.1 The RPGB

3.1.1 The RPGB shall provide the services set forth in Exhibit "A" (the "Services") to the Commission, prepare invoices for reimbursement of expenses for RPGB staff time for the work completed on the Project, and shall submit such invoices for reimbursement to the Commission, through its Contract Administrator, on a regular basis, at least biannually.

3.1.2 In the event that the RPGB employee performing the Services ceases to be an employee of the RPGB, the duty of the RPGB to perform the Services under Section 3.1.1 shall be suspended, and the RPGB will provide immediate written notice of such suspension to the Commission. If the RPGB is unable to obtain replacement staff to perform the Services within thirty (30) days following such notice, the Agreement will terminate.

3.1.3 The RPGB shall be responsible for all expenses incurred while performing services under this Agreement. This includes license fees, memberships and dues; meals and entertainment; insurance premiums; and all salary, expenses and other compensation paid to RPGB Staff or contract personnel the RPGB hires to complete the work under this Agreement.

3.1.4 To the extent authorized by Nevada law, the RPGB will save, hold harmless, and indemnify the Commission from and against any and all liability incurred in relation to the Project.

3.1.5 The RPGB hereby assigns to the WRWC all rights to all products, reports, documents, photographs, videos, data, and drawings produced as a result of the Services to the Commission during the term of this Agreement.
3.2 The Commission

3.2.1 The Commission’s Water Resources Program Manager, Jim Smitherman, is hereby designated as the Commission’s Contract Administrator.

3.2.2 Upon the submission of an invoice for payment, pursuant to Paragraph 3.1.1 above, the Contract Administrator shall promptly review the invoice, request any further information or documentation required, and process the invoice for payment within thirty (30) days following his approval.

3.2.3 The Commission’s Contract Administrator will have sole authority to accept deliverables based on the completeness and consistency with the Project’s Scope of Work.

3.2.4 The total amount of invoices paid pursuant to this Agreement shall not exceed the sum of $18,000 from the RWMF.

3.3 Joint Rights and Responsibilities

3.3.1 Either Party may terminate this Agreement with a thirty (30) day advance written notice to the other. If this Agreement is terminated, the RPGB shall be paid the amount due for work properly completed based on the actual services performed.

3.3.2 The Parties agree to coordinate and use their best efforts to complete the Project and to collaborate in a timely manner in order to maximize the efficient use of funding and other resources.

4) INDEMNIFICATION

4.1 Each Party agrees to be responsible for any liability or loss that may be incurred as a result of any claim, demand, cost, or judgment made against that Party arising from any negligent act or negligent failure to act by any of that Party’s employees or agents in connection with the performance of obligations assumed pursuant to this Agreement.
4.2 Each Party further agrees, to the extent allowed by law pursuant to Chapter 41 of the Nevada Revised Statutes ("NRS"), to hold harmless, indemnify and defend the other from all losses, liabilities or expenses of any nature to the person or property of another, to which the indemnified Party may be subjected as a result of any claim, demand, action or cause of action arising out of the negligent acts, errors or omissions on the part of employees or agents of the indemnifying Party in relation to this Agreement.

5) MISCELLANEOUS PROVISIONS

5.1 This Agreement is binding upon and inures to the benefit of the Parties and their respective successors and assigns.

5.2 This Agreement is made in, and shall be governed, enforced and construed under the laws of the State of Nevada.

5.3 This Agreement constitutes the entire understanding and agreement of the Parties with respect to the subject matter hereof.

5.4 This Agreement may not be modified, or amended in any respect, except pursuant to an instrument in writing duly executed by the Parties.

5.5 In the event the Commission fails to appropriate or budget funds for the purposes as specified in this Agreement, the RPGB hereby consents to the termination of this Agreement. In such event, the Commission shall notify the RPGB in writing and the Agreement will terminate on the date specified in the notice. The Parties understand that this funding out provision is required under NRS 244.320 and NRS 354.626.

5.6 In event either Party brings any legal action or other proceeding with respect to the breach, interpretation, or enforcement of this Agreement, or with respect to any dispute relating to any transaction covered by this Agreement, the losing Party or Parties in such action
or proceeding shall reimburse the prevailing Party or Parties therein for all reasonable costs of litigation, including reasonable attorney’s fees.

5.7 No delay or omission by either Party in exercising any right or power under this Agreement shall impair any such right or power or be construed to be a waiver thereof, unless this Agreement specifies a time limit for the exercise of such right or power or unless such waiver is set forth in a written instrument duly executed by the person granting such waiver. A waiver of any person of any of the covenants, conditions, or agreements hereof to be performed by any other Party shall not be construed as a waiver of any succeeding breach of the same or any other covenants, agreement, restrictions or conditions hereof.

5.8 All notices, demands or other communications required or permitted to be given in connection with this Agreement, shall be in writing, and shall be deemed delivered when personally delivered to a party or, if mailed, three (3) business days after deposit in the United States Mail, postage prepaid, certified or registered mail, addressed to the Parties as follows:

To the Commission: Jim Smitherman, Water Resources Program Manager
Western Regional Water Commission
4930 Energy Way
Reno, Nevada 89502

To the RPGB: Kimberly H. Robinson, Executive Director
Truckee Meadows Regional Planning Agency
1105 Terminal Way, Suite 316
Reno, Nevada 89502

5.9 This Agreement shall be effective retroactively to November 1, 2013 (the “Effective Date”), regardless of the date of execution by each Party, to cover reimbursable costs and expenses due to the RPGB under the terms and conditions of this Agreement.
IN WITNESS WHEREOF, the Parties hereto have executed this Agreement.

WESTERN REGIONAL WATER COMMISSION

Dated this [12] day of [December], 2013

By

Jim Smitherman, Water Resources Program Manager
Western Regional Water Commission

REGIONAL PLANNING GOVERNING BOARD

Dated this [12] day of [December], 2013

By

Ed Lawson, Chair
Regional Planning Governing Board

APPROVED AS TO FORM:

Rhodes Law Offices, Ltd.

By

John B. Rhodes, Legal Counsel

APPROVED AS TO FORM:

By

Norman J. Azevedo, Legal Counsel
EXHIBIT “A”

SCOPE OF WORK AND FEE SCHEDULE

1. SERVICES TO BE PERFORMED

The RPGB's designated staff ("RPGB Staff") shall perform the following services for the Commission, commencing November 1, 2013.

RPGB Staff will attend, if possible, all Commission and Northern Nevada Water Planning Commission ("NNWPC") meetings and if possible, NNWPC subcommittee meetings and other meetings as requested by the Commission's Staff. RPGB Staff will prepare summary minutes from an audio or video recording of the meeting provided by the Commission's Staff or from WC TV Live, and email the summary minutes of all meetings to the Commission's Contract Administrator within twenty (20) days of the meeting. Should RPGB Staff make audio recordings of the meetings, such recordings will be the property of the Commission, and the Commission will become the custodian of such recordings upon receipt of physical possession thereof from the RPGB. RPGB Staff shall begin performance of services as provided herein effective November 1, 2013, and shall complete all services no later than June 30, 2015, unless this Agreement is terminated sooner in accordance with its terms or extended by mutual written agreement of the Parties.

2. FEE SCHEDULE

In consideration of the services to be performed by RPGB Staff, the Commission shall pay to the RPGB a sum not to exceed $33 per hour for RPGB Staff time required for attending meetings and transcription of summary minutes.
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FIRST AMENDMENT
TO
INTERLOCAL CONTRACT

THE INTERLOCAL CONTRACT (the “Contract”), dated November 1, 2013, entered into between the Western Regional Water Commission (the “Commission”), a political subdivision of the State of Nevada created pursuant to Chapter 531, Statutes of Nevada 2007 (the Western Regional Water Commission Act) and Cooperative Agreement, and the Truckee Meadows Regional Planning Governing Board (the “RPGB”), a political subdivision of the State of Nevada, collectively, the “Parties”, is hereby amended as follows:

2) RECITALS

The following paragraph is added to Section 2.4

On May 21, 2015, the Commission, at its budget public hearing, approved its Fiscal Year 2015-2016 Routine Operating Budget for the Regional Water Management Fund (“RWMF”), which contains sufficient budget in the minutes project line item to support this Amendment. The approved budget includes funding in an amount not to exceed $15,000 to continue the production of summary minutes of the meetings of the Commission and Northern Nevada Water Planning Commission (“NNWPC”), and other meetings.

The following sentence is added to Section 2.4

The amended Scope of Work and Fee Schedule for the Project is attached as Exhibit “A-1”.

New Sub-paragraph 2.7 is added as follows:

2.7 The Commission will provide, and the RPGB will utilize, RWMF funds for the Project in amounts not to exceed $7,000 per year for fiscal years 2015-2016 and 2016-2017.

The Contract is amended to include the revisions set forth above, and all other terms and conditions of the Agreement shall remain in full force and effect.

This Amendment is effective July 1, 2015, regardless of the respective dates of execution by the Parties (Effective Date).
IN WITNESS WHEREOF, the Parties hereto have executed this First Amendment to Contract.

WESTERN REGIONAL WATER COMMISSION

Dated this 16 day of November, 2015

By Jim Smitherman, Water Resources Program Manager
Western Regional Water Commission

APPROVED AS TO FORM:
Rhodes Law Offices, Ltd.

By John B. Rhodes, Legal Counsel

REGIONAL PLANNING GOVERNING BOARD

Dated this 29 day of October, 2015

By Vaughn Hartung, Chair
Regional Planning Governing Board

APPROVED AS TO FORM:

By Norman J. Azevedo, Legal Counsel
EXHIBIT “A-1”

SCOPE OF WORK AND FEE SCHEDULE

1. SERVICES TO BE PERFORMED

The RPGB's designated staff ("RPGB Staff") shall perform the following services for the Commission, commencing July 1, 2015.

RPGB Staff will attend, if possible, all Commission and Northern Nevada Water Planning Commission ("NNWPC") meetings and if possible, NNWPC subcommittee meetings and other meetings as requested by the Commission's Staff. RPGB Staff will prepare summary minutes from an audio or video recording of the meeting provided by the Commission's Staff or from WC TV Live, and email the summary minutes of all meetings to the Commission's Contract Administrator within twenty (20) days of the meeting. Should RPGB Staff make audio recordings of the meetings, such recordings will be the property of the Commission, and the Commission will become the custodian of such recordings upon receipt of physical possession thereof from the RPGB. RPGB Staff shall begin performance of services as provided herein effective July 1, 2015, and shall complete all services no later than June 30, 2017, unless this Agreement is terminated sooner in accordance with its terms or extended by mutual written agreement of the Parties.

2. FEE SCHEDULE

In consideration of the services to be performed by RPGB Staff, the Commission shall pay to the RPGB a sum not to exceed $33 per hour for RPGB Staff time required for attending meetings and transcription of summary minutes.
SECOND AMENDMENT
TO
INTERLOCAL CONTRACT

THE INTERLOCAL CONTRACT (the “Contract”), dated November 1, 2013, entered into between the Western Regional Water Commission (the “Commission”), a political subdivision of the State of Nevada created pursuant to Chapter 531, Statutes of Nevada 2007 (the Western Regional Water Commission Act) and Cooperative Agreement, and the Truckee Meadows Regional Planning Governing Board (the “RPGB”), a political subdivision of the State of Nevada, collectively, the “Parties”, is hereby amended as follows:

2) RECITALS

The following paragraph is added to Section 2.4

On May 17, 2017, the Commission, at its budget public hearing, approved its Fiscal Year 2017-2018 Routine Operating Budget for the Regional Water Management Fund (“RWMF”), which contains sufficient budget in the minutes project line item to support this Amendment. The approved budget includes funding in an amount not to exceed $15,000 to continue the production of summary minutes of the meetings of the Commission and Northern Nevada Water Planning Commission ("NNWPC"), and other meetings.

The following sentence is added to Section 2.5

The second amended Scope of Work and Fee Schedule for the Project is attached as Exhibit “A-2”.

New Sub-paragraph 2.8 is added as follows:

2.7 The Commission will provide, and the RPGB will utilize, RWMF funds for the Project in amounts not to exceed $7,000 per year for fiscal years 2017-2018 and 2018-2019.

The Contract is amended to include the revisions set forth above, and all other terms and conditions of the Agreement shall remain in full force and effect.

This Second Amendment is effective July 1, 2017, regardless of the respective dates of execution by the Parties (Effective Date”).
WESTERN REGIONAL WATER COMMISSION

Dated this 13th day of September, 2017

By

Jim Sattlerman, Water Resources Program Manager
Western Regional Water Commission

APPROVED AS TO FORM:
Rhodes Law Offices, Ltd.

By

John B. Rhodes, Legal Counsel

REGIONAL PLANNING GOVERNING BOARD

Dated this 24th day of August, 2017

By

David Bobzien, Chair
Regional Planning Governing Board

APPROVED AS TO FORM:

By

Norman J. Azevedo, Legal Counsel
EXHIBIT “A-2”

SCOPE OF WORK AND FEE SCHEDULE

1. SERVICES TO BE PERFORMED

The RPGB’s designated staff ("RPGB Staff") shall perform the following services for the Commission, commencing July 1, 2017.

RPGB Staff will attend, if possible, all Commission and Northern Nevada Water Planning Commission (“NNWPC”) meetings and if possible, NNWPC subcommittee meetings and other meetings as requested by the Commission's Staff. RPGB Staff will prepare summary minutes from an audio or video recording of the meeting provided by the Commission's Staff or from WC TV Live, and email the summary minutes of all meetings to the Commission's Contract Administrator within twenty (20) days of the meeting. Should RPGB Staff make audio recordings of the meetings, such recordings will be the property of the Commission, and the Commission will become the custodian of such recordings upon receipt of physical possession thereof from the RPGB. RPGB Staff shall begin performance of services as provided herein effective July 1, 2017, and shall complete all services no later than June 30, 2019, unless this Agreement is terminated sooner in accordance with its terms or extended by mutual written agreement of the Parties.

2. FEE SCHEDULE

In consideration of the services to be performed by RPGB Staff, the Commission shall pay to the RPGB a sum not to exceed $33 per hour for RPGB Staff time required for attending meetings and transcription of summary minutes.
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Agenda Item 7.A
WRWC Interlocal for Transcription Services
Attachment 2: Third Amendment to the WRWC Interlocal Contract for Transcription Services
THIRD AMENDMENT
TO
INTERLOCAL CONTRACT

THE INTERLOCAL CONTRACT (the “Contract”), dated November 1, 2013, entered into between the Western Regional Water Commission (the “Commission”), a political subdivision of the State of Nevada created pursuant to Chapter 531, Statutes of Nevada 2007 (the Western Regional Water Commission Act) and Cooperative Agreement, and the Truckee Meadows Regional Planning Governing Board (the “RPGB”), a political subdivision of the State of Nevada, collectively, the “Parties”, is hereby amended as follows:

2) RECITALS

The following paragraph is added to Section 2.4

On May 23, 2019, the Commission, at its budget public hearing, approved its Fiscal Year 2019-2020 Routine Operating Budget for the Regional Water Management Fund (“RWMF”), which contains sufficient budget in the minutes project line item to support this Amendment. The approved budget includes funding in an amount not to exceed $5,000 to continue the production of summary minutes of the meetings of the Commission and Northern Nevada Water Planning Commission ("NNWPC"), and other meetings.

The following sentence is added to Section 2.5

The third amended Scope of Work and Fee Schedule for the Project is attached as Exhibit “A-3”.

New Sub-paragraph 2.9 is added as follows:

2.9 The Commission will provide, and the RPGB will utilize, RWMF funds for the Project in an amount not to exceed $5,000 per year for fiscal year 2019-2020 and 2020-2021.

The Contract is amended to include the revisions set forth above, and all other terms and conditions of the Contract shall remain in full force and effect.

This Third Amendment is effective July 1, 2019, regardless of the respective dates of execution by the Parties (Effective Date").
WESTERN REGIONAL WATER COMMISSION

Dated this ___ day of ____________, 2019

By __________________________
   Jim Smitherman, Water Resources Program Manager
   Western Regional Water Commission

APPROVED AS TO FORM:
Rhodes Law Offices, Ltd.

By __________________________
   John B. Rhodes, Legal Counsel

REGIONAL PLANNING GOVERNING BOARD

Dated this ___ day of ____________, 2019

By __________________________
   Chair
   Regional Planning Governing Board

APPROVED AS TO FORM:

By __________________________
   Norman J. Azevedo, Legal Counsel
EXHIBIT “A-3”

SCOPE OF WORK AND FEE SCHEDULE

1. SERVICES TO BE PERFORMED

The RPGB’s designated staff ("RPGB Staff") shall perform the following services for the Commission, commencing July 1, 2019.

RPGB Staff will attend, if possible, all Commission and Northern Nevada Water Planning Commission (“NNWPC”) meetings and if possible, NNWPC subcommittee meetings and other meetings as requested by the Commission's Staff. RPGB Staff will prepare summary minutes from an audio or video recording of the meeting provided by the Commission's Staff or from WC TV Live, and email the summary minutes of all meetings to the Commission's Contract Administrator within twenty (20) days of the meeting. Should RPGB Staff make audio recordings of the meetings, such recordings will be the property of the Commission, and the Commission will become the custodian of such recordings upon receipt of physical possession thereof from the RPGB. RPGB Staff shall begin performance of services as provided herein effective July 1, 2019, and shall complete all services no later than June 30, 2021, unless this Agreement is terminated sooner in accordance with its terms or extended by mutual written agreement of the Parties.

2. FEE SCHEDULE

In consideration of the services to be performed by RPGB Staff, the Commission shall pay to the RPGB a sum not to exceed $33 per hour for RPGB Staff time required for attending meetings and transcription of summary minutes.
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TO: Regional Planning Governing Board
FROM: Kimberly H. Robinson, Executive Director
Conni Boyd, Office Administrator
SUBJECT: Consideration and possible acceptance of the FY 2018-19 fourth quarter work program reports and the FY 2018-19 budget comparison report (AGENDA ITEM 7.B)

This staff report provides the work program accomplishments for the fourth quarter of FY 2018-19 for the Truckee Meadows Regional Planning Agency (TMRPA). This item also includes the FY 2018-19 budget to actual expenditure comparisons through June 30, 2019. Staff recommends that the Regional Planning Governing Board (RPGB) accept the work program and budget reports.

FY 2018-19 WORK PROGRAM

In April 2018, the RPGB adopted the FY 2018-19 budget. The previously adopted TMRPA work program focuses on four strategic planning areas listed below and other agency functions:

a) Continuous improvement of the regional planning program
b) Maintain and refine regional plans
c) Implement regional plans
d) Coordinate and collaborate with partners, stakeholders and constituencies on the program of regional planning.

FY 2018-19 4th QUARTER ACCOMPLISHMENTS

The following are a few highlights of the accomplishments of the program of regional planning in FY 2018-19 during the fourth quarter of the fiscal year ending June 30, 2019:

• Continued work on the 2019 Regional Plan Update, specifically around policy evaluation and development.
  o Coordinate and participate in Regional Plan Update Working Group Meetings
  o Meetings with Regional Planning Commission and Regional Planning Governing Board
  o Presented Regional Plan Update Scenario work to the Department of Geography as part of their monthly colloquium series.
  o Presented Regional Plan Update scenarios and engagement process as part of a MetroQuest online webinar series.
Helped to host and take map comments at 2 stakeholder and 2 public meetings about trails for the Truckee Meadows Trails planning project.

Presented Regional Plan Update information to the Builders Association of Northern Nevada.

Creation of presentations for the Regional Planning Commission and Regional Planning Governing Board

Drafting the full plan including writing and reviewing language and policies

Development, presentation, and discussion of draft plan

Policy work, design and organization of report

Coordinate and facilitate weekly Regional Plan Update Working Group meetings

Development, presentation, and discussion of draft policies

Compiled comments relating to draft policies

Create Version 2 of the Policies

Drafted narrative portions of the plan

Processed two Regional Plan Amendments

- Added newly approved Tentative Maps and Planned Unit Developments to the TMRPA Land Use Fabric in an effort to model future growth

- Continued to maintain and update our Land Use Fabric and Approved Future Unit data and online viewer

- Created a website for Truckee Meadows Trails

- Participated in a workshop for the Truckee Meadows Trails effort

- Trails website work

- Continued to update and maintain online viewers and data for the proposed Regional Form (tier map) for the Regional Plan Update

- Made 2019 business point data more spatially accurate

- Assisted with a request detailing how many businesses were within a 5-mile buffer of public libraries within Washoe County

- Continued participation and GIS support for the RTC South Valleys Traffic Study.

- Social media management, graphics as needed and engagement

- Affordable Housing Community Profile, continued design, development (collaboration with Enterprise Community Partners and TMHC)

- Compiled research, hosted meetings, and prepared presentations in regards to Projects of Regional Significance and schools

- Attended and participated in HOME Consortium Technical Review Committee Meetings

- General clerical work including agenda and packet creation and distribution, and record keeping pursuant to the Nevada Revised Statues for Open Meeting Law and Public Records

- Processed and completed three conformance reviews

- Compiled and presented local jurisdictions and affected entities for Annual Reports

- Attended and participated in the Regional Transportation Commission (RTC) Technical Advisory Committee Meetings

- Drafted and executed the work program with the RTC
BUDGET

The attached budget comparison report identifies the total revenue and expenses through June 30, 2019 and compares these figures to the FY 2018-19 budget (see attachment 1).

RECOMMENDATION

Staff recommends that the RPGB accept the FY 2018-19 fourth quarter work program accomplishments and the budget comparison through June 30, 2019.

Possible motion:

I move to accept the FY 2018-19 fourth quarter work program accomplishments and the budget comparison through June 30, 2019.

Please do not hesitate to contact Conni Boyd or Kimberly H. Robinson at 775/321-8385 if you have any questions or comments on this agenda item.

Attachments:

Attachment 1 – Budget Comparison Report

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Agenda Item 7.B

FY 2018-19 fourth quarter work program and FY 2018-19 budget comparison

Attachment 1: Budget Comparison Report
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## FY 2018-19
### Budget Comparison Report
July 1, 2018 through June 30, 2019

<table>
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<tr>
<th></th>
<th>FY 18-19 Adopted</th>
<th>Jul 1, 2018 through June 30, 2019</th>
<th>%</th>
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<tbody>
<tr>
<td><strong>REVENUE</strong></td>
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<td></td>
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<tr>
<td><strong>Member Contributions</strong></td>
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<td></td>
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<tr>
<td>Reno</td>
<td>$294,715</td>
<td>$294,715</td>
<td>100%</td>
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<tr>
<td>Sparks</td>
<td>$220,885</td>
<td>$220,885</td>
<td>100%</td>
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<tr>
<td>Washoe</td>
<td>$220,885</td>
<td>$220,885</td>
<td>100%</td>
</tr>
<tr>
<td>RPU Allocations from Jurisdictions</td>
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<td>$115,800</td>
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<td><strong>Other Revenue</strong></td>
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<tr>
<td>RTC Shared Services</td>
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<td>$75,000</td>
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<td>WRWC Shared Services</td>
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<td>Resource Concepts Inc.</td>
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<td>RPU Additional Support</td>
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<td>Housing Position Revenue</td>
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<td>100%</td>
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<td>Miscellaneous Revenue</td>
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<td>$17,548</td>
<td>381%</td>
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<tr>
<td>MetroQuest</td>
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<tr>
<td><strong>EXPENDITURES</strong></td>
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<tr>
<td>Payroll Expenditures</td>
<td>$596,901</td>
<td>$596,382</td>
<td>100%</td>
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<td>Services &amp; Supplies</td>
<td>$111,161</td>
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<td>Professional Services</td>
<td>$260,052</td>
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<td><strong>TOTAL EXPENDITURES</strong></td>
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<td><strong>Special Projects</strong></td>
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<tr>
<td>Regional Plan Update</td>
<td>$156,341</td>
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<tr>
<td>Metroquest</td>
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<td>$15,000</td>
<td>100%</td>
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<tr>
<td><strong>Total EXPENDITURES &amp; SPECIAL PROJECTS</strong></td>
<td>$1,139,455</td>
<td>$1,077,204</td>
<td>95%</td>
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</tbody>
</table>
TO: Regional Planning Governing Board

FROM: Conni Boyd, Acting Office Administrator
      Kimberly H. Robinson, Executive Director

SUBJECT: Consideration of, and possible acceptance of the annual financial audit for FYE 2018 performed by Eide Bailly (AGENDA ITEM 7.C)

The Truckee Meadows Regional Planning Agency (TMRPA) has received the final audit report prepared by Eide Bailly for the period ending June 30, 2018. The audit report reviewed the financial statements and accounting procedures used by the staff on behalf of the Regional Planning Governing Board (RPGB).

The independent auditors have given an unmodified opinion stating that the financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the Agency as of June 30, 2018, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. An unmodified opinion represents a “clean” audit opinion and is the highest level that can be obtained (please see Appendix 1 for Eide Bailly documentation).

The independent auditor noted two, corrected, material misstatements for the FYE June 30, 2018 as described in the cover letter (Attachment 1) and internal control letter (Attachment 2). The two material misstatements referred to funds that were owed TMRPA but were not paid within 60 days of the end of the 2018 fiscal year. The independent auditor’s findings are presented and discussed in detail in the report provided by Eide Bailly.

The independent auditor noted one material weakness in internal controls for FYE June 30, 2018, which is the reliance of this agency on Eide Bailly to draft financial statements. This circumstance is not unusual for an organization the size of TMRPA, and has been an item noted in the past, with agreement from the governing board that this is an acceptable practice for this agency.

Nielsine Sherk, CPA of Eide Bailly will be available to answer any questions the Board may have.
RECOMMENDATION

Staff recommends that the RPGB accept the final audit report from Eide Bailly for the fiscal year ending June 30, 2018.

Suggested motion:
I move to accept the final audit report from Eide Bailly for the fiscal year ending June 30, 2018.

Please do not hesitate to contact Kimberly H. Robinson at 775-321-8385 if you have any questions or comments on this agenda item.

/cb+khr

Attachments:

Attachment 1: Eide Bailly FYE 2018 Audit Cover Letter
Attachment 2: Eide Bailly Internal Control Letter
Appendix 1: Eide Bailly Audit Documentation, including cover letter, financial statements and internal control letter
Agenda Item 7.C

Annual financial audit for FYE 2018

Attachment 1: Eide Bailly FYE 2018 Audit Cover Letter
June 28, 2019

To the Governing Board
Truckee Meadows Regional Planning Agency
Reno, Nevada

We have audited the financial statements of the Truckee Meadows Regional Planning Agency (Agency) as of and for the year ended June 30, 2018 and have issued our report thereon dated June 28, 2019. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards
As communicated in our letter dated February 6, 2019, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Agency solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit
We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence
The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.
Qualitative Aspects of the Agency’s Significant Accounting Practices

Significant Accounting Policies
Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Agency is included in Note 1 to the financial statements. As described in Note 1 and Note 10, the Agency adopted the provisions of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates
Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s current judgments. Those judgments are normally based on 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 markedly from management’s current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Management’s estimate of the liability for the Agency’s postemployment benefits other than pensions (OPEB) is based upon third party actuarial analysis. We evaluated the key factors and assumptions used to develop this estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

- Management’s estimate of the pension liability is based on actuarial valuations; which are calculated based on the employee information submitted by the Agency to the Public Employees’ Retirement System of the State of Nevada (PERS). We evaluated the key factors and assumptions used to develop the estimate of the pension liability and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures
The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit
We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements
For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management.
The following misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

- Overstatement of accounts receivable and understatement of deferred revenue $30,998
- Overstatement of cash and understatement of accounts receivable $15,000

Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole; of which there were none.

**Disagreements with Management**
For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor’s report. No such disagreements arose during the course of the audit.

**Representations Requested from Management**
We have requested certain written representations from management that are included in the management representation letter dated June 28, 2019.

**Management’s Consultations with Other Accountants**
In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**Other Significant Matters, Findings, or Issues**
In the normal course of our professional association with the Agency, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Agency’s auditors.

This report is intended solely for the information and use of the management and Governing Board of the Truckee Meadows Regional Planning Agency and is not intended to be and should not be used by anyone other than these specified parties.

Reno, Nevada
Agenda Item 7.C
Annual financial audit for FYE 2018
Attachment 1: Eide Bailly Internal Control Letter
To the Governing Board
Truckee Meadows Regional Planning Agency
Reno, Nevada

In planning and performing our audit of the basic financial statements of the Truckee Meadows Regional Planning Agency (Agency) as of and for the year ended June 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Agency’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate 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 the Agency’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency’s internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be a material weakness.

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 over financial reporting, 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 reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- **Reasonably possible.** The chance of the future event or events occurring is more than remote but less than likely.
- **Probable.** The future event or events are likely to occur.

We consider the following deficiency in the Agency’s internal control to be a material weakness:

**Internal Control over the Preparation of the Financial Statements in Accordance with U.S. GAAP**

The Agency does not have an internal control system designed to provide for the preparation of the financial statements and related financial statement disclosures being audited. In conjunction with the completion of our audit, we were requested to draft the financial statements and accompanying notes to those financial statements. Although the preparation of financial statements as part of the audit engagement is not unusual, it may result in financial statements, including related information in the financial statement disclosures, not being available for management purposes as timely as it would be if prepared by the Agency. In addition, absence of controls over the preparation of financial statements and related financial statement disclosures increases the possibility that a misstatement of the financial statements
could occur and not be prevented, or detected and corrected in a timely manner. During our audit we proposed an adjustment to correct the Agency’s trial balance, upon which the financial statements. The adjustments we proposed were as follows:

- An adjustment for the overstatement of revenue and the understatement of deferred revenue in the amount of $30,998.
- An adjustment for the overstatement of cash and the understatement of accounts receivable in the amount of $15,000.

It is the responsibility of management and those charged with governance to determine whether to accept the risk associated with this condition because of cost or other considerations.

The purpose of this communication, which is an integral part of our audit, is to describe for management and the Governing Board of the Truckee Meadows Regional Planning Agency the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Reno, Nevada
June 28, 2019
TO: Regional Planning Governing Board
FROM: Lauren Knox, Regional Planner
SUBJECT: [For possible action] Presentation, discussion and possible action regarding the 2019 Truckee Meadows Regional Plan Update (AGENDA ITEM 8.A)

This staff report provides the Regional Planning Governing Board (RPGB) with information pertaining to the Regional Plan Update (RPU).

BACKGROUND AND DISCUSSION

The last discussion of the RPU with the RPGB involved TMRPA staff providing Version 1 of the 2019 Truckee Meadows Regional Plan policies, in which staff hosted a variety of meetings with the Regional Plan Update Working Group (RPUWG), the Regional Planning Commission (RPC), and the Regional Planning Governing Board (RPGB) members to explain and discuss the policies that were developed.

Since then, TMRPA staff worked through all of the items on the list of polarizing items that arose from Version 1 with the Regional Plan Update Working Group (RPUWG). Staff considered all of the written and verbal communication and the discussions regarding the polarizing items and drafted Version 2 of the policies. Version 2 of the policies were provided to the RPUWG beginning on June 20th, 2019. Also, the Regional Planning Commission (RPC) received Version 2 of the policies and hosted a discussion in a public meeting on July 24th. Discussions about Version 2 of the policies with the RPUWG were hosted weekly, and the RPUWG has been able to come to agreement on a variety of minor shifts made to the policies, which led to creation of the most recent Version 3 of the policies.

Additionally, at the April 25th, 2019, RPGB meeting, the RPGB directed staff to give a draft copy of the 2019 Regional Plan to the local government staff two weeks prior to an RPGB meeting that is held no later than the end of August. TMRPA staff has released a draft 2019 Truckee Meadows Regional Plan to the local government staff and the RPC. The draft plan was provided to the local government staff two weeks prior to the August 8th RPGB meeting.

At the August 8th RPGB meeting, staff will provide the draft plan with the most updated version of the policies to the RPGB members to begin reviewing. Staff will be setting meetings with RPGB members and local government staff to discuss the draft together. Also, after the RPGB members receive the draft plan, staff will bring the items before key stakeholders and the public during the public review period.
RECOMMENDATION

Staff recommends that the RPGB accept this report and provide any feedback desired on the 2019 Regional Plan Update.

Possible motion:

I move to accept the report and provide the following feedback *(insert feedback here).*

Please do not hesitate to contact Lauren Knox at 775-321-8397 if you have any questions or comments on this agenda item.

/lk
Appendix for Agenda Item 7.C
Annual financial audit for FYE 2018
Appendix 1: Annual financial audit performed by Eide Bailly for FYE 2018
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Independent Auditor’s Report

To the Governing Board
Truckee Meadows Regional Planning Agency
Reno, Nevada

Report on the Financial Statements
We have audited the accompanying financial statements of the governmental activities and the General Fund of the Truckee Meadows Regional Planning Agency (the Agency) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Agency’s basic financial statements as listed in the table of contents.

Management’s Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility
Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Agency’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the Agency, as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle
As discussed in Notes 1 and 10 to the financial statements, the Agency has adopted the provisions of Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, which has resulted in a restatement of the net position as of July 1, 2017. Our opinion over the governmental activities is not modified with respect to this matter.

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis on pages 4 through 8, the schedule of changes in the total other post-employment benefits liability and related ratios on page 29, the schedule of Agency’s share of net pension liability on page 30, and the schedule of Agency contributions on page 31, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency’s basic financial statements. The accompanying schedule of revenues, expenditures, and changes in fund balance – budget and actual – general fund is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of revenues, expenditures, and changes in fund balance – budgeted and actual – general fund 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial
statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Reno, Nevada
June 28, 2019
MANAGEMENT’S DISCUSSION AND ANALYSIS

As management of the Truckee Meadows Regional Planning Agency (the Agency), we offer readers of the Agency’s financial statements this narrative overview and analysis of the financial activities of the Truckee Meadows Regional Planning Agency for the fiscal year ended June 30, 2018. This should be read in conjunction with the Agency’s financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities and deferred inflows of resources of the Agency exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year 2017-2018 by $740,609 (net position). The negative unrestricted net position of $743,033 is due primarily to the Agency’s net pension liability and related deferred inflows and outflows of resources related to pension coupled with the implementation of Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB). Without the pension and OPEB reporting there remains $107,701 of unrestricted net position that may be used to meet the Agency’s ongoing obligations to creditors.

- As a result of current year activities, the Agency’s net position decreased by $65,437, or 11%, of beginning net position, as previously reported. This is primarily due to the adoption of an unbalanced budget and the use of net position dollars to support the 2019 Regional Plan Update. Due to the implementation of GASB Statement No. 75, the beginning net position, as previously reported of governmental activities, decreased by $104,339.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Agency’s basic financial statements. The Agency’s basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Agency’s finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the Agency’s assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Agency is improving or deteriorating.
The Statement of Activities presents information showing how the Agency's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this Statement for some items that will only result in cash flows in future fiscal periods (compensated absences payable).

Both of the government-wide financial statements detail the governmental activity of the General Government function of the Agency that is principally supported by comprehensive regional planning activities (governmental activities).

The government-wide financial statements can be found on pages 9-10 of this report.

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources. The Agency, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund of the Agency is a governmental fund.

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Agency's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Agency's near-term financing decisions. Both the General Fund Balance Sheet and the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The basic governmental fund financial statements can be found on pages 11-14 of this report.

**Notes to Financial Statements.** The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15-28 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Agency, the liabilities and deferred inflows of resources of
the Agency exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year by $740,609.

A portion of the Agency’s net position, $2,424, reflects its investment in capital assets (equipment). The Agency uses these capital assets to provide services to the City of Reno, City of Sparks, Washoe County, the Regional Transportation Commission of Washoe County and affected entities as outlined in Nevada Revised Statute (NRS) 278.026 to 278.029; consequently, these assets are not available for future spending.

Truckee Meadows Regional Planning Agency’s Net Position

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>6/30/17</th>
<th>6/30/18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current and other assets</td>
<td>$261,341</td>
<td>$328,534</td>
</tr>
<tr>
<td>Capital assets</td>
<td>4,288</td>
<td>2,424</td>
</tr>
<tr>
<td>Total assets</td>
<td>265,629</td>
<td>330,958</td>
</tr>
<tr>
<td>Deferred outflows of resources, related to pension</td>
<td>169,797</td>
<td>144,188</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>50,077</td>
<td>154,901</td>
</tr>
<tr>
<td>Non-current liabilities</td>
<td>829,612</td>
<td>880,819</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>879,689</td>
<td>1,035,720</td>
</tr>
<tr>
<td>Deferred inflows of resources, related to pension</td>
<td>126,570</td>
<td>180,035</td>
</tr>
<tr>
<td>Net position:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>4,288</td>
<td>2,424</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>(575,121)</td>
<td>(743,033)</td>
</tr>
<tr>
<td>Total net position</td>
<td>$(570,833)</td>
<td>$(740,609)</td>
</tr>
</tbody>
</table>

The liabilities and deferred inflows of resources of the Agency exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year 2017-2018 by $740,609 (net position). The negative unrestricted net position of $575,121 at June 30, 2017 and $743,033 at June 30, 2018, is primarily the result of the Agency’s liability for its pension obligations and related deferred inflows and outflows of resources related to pension and the decrease in unrestricted net position is primarily due to the implementation of GASB Statement No. 75. Without the reporting for pension and OPEB there remains $107,701 of unrestricted net position at June 30, 2018 that may be used to meet the Agency’s ongoing obligations to the creditors.
## Governmental Activities

<table>
<thead>
<tr>
<th></th>
<th>6/30/17</th>
<th>6/30/18</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program revenues:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$813,396</td>
<td>$909,127</td>
</tr>
<tr>
<td>Total Program revenues</td>
<td>813,396</td>
<td>909,127</td>
</tr>
<tr>
<td>General revenues:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous revenue</td>
<td>6,568</td>
<td>44,939</td>
</tr>
<tr>
<td>Total revenues</td>
<td>819,964</td>
<td>954,066</td>
</tr>
<tr>
<td><strong>Expenses:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>856,911</td>
<td>1,019,503</td>
</tr>
<tr>
<td>Decrease in net position</td>
<td>(36,947)</td>
<td>(65,437)</td>
</tr>
<tr>
<td>Net Position, Beginning of Year, as previously reported</td>
<td>(474,881)</td>
<td>(570,833)</td>
</tr>
<tr>
<td>Prior period adjustment</td>
<td>(59,005)</td>
<td>(104,339)</td>
</tr>
<tr>
<td>Net Position, Beginning of Year, as restated</td>
<td>(533,886)</td>
<td>(675,172)</td>
</tr>
<tr>
<td>Net Position, End of Year</td>
<td>$ (570,833)</td>
<td>$ (740,609)</td>
</tr>
</tbody>
</table>

**Governmental activities.** As a result of current year activities, the Agency’s net position decreased by $65,437, or 11% of beginning net position, as previously reported. This was the result of adopting an unbalanced budget, and utilizing some of the net position dollars to pay for the 2019 Regional Plan Update.

## FINANCIAL ANALYSIS OF THE GOVERNMENT’S FUND

As noted earlier, the Agency uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Fund.** The focus of the Agency’s governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Agency's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Agency's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Agency’s governmental fund (the General Fund) reported an ending fund balance of $142,635, a decrease of $68,629 in comparison with the prior year. This decrease is due to the adoption of an unbalanced budget.
As a measure of the General Fund’s liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance at June 30, 2018 of $126,777 represents 12% of total General Fund expenditures for the year ended June 30, 2018.

CAPITAL ASSET ADMINISTRATION

Capital Assets. The Agency’s investment in capital assets for its governmental activities as of June 30, 2018, amounts to $2,424 (net of accumulated depreciation).

Additional information on the Agency’s capital assets can be found in Note 4 to the financial statements.

REQUESTS FOR INFORMATION

The financial report is designed to provide a general overview of the Agency’s finances for all those with an interest in the Agency’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Truckee Meadows Regional Planning Agency, 1105 Terminal Way, Suite 316, Reno, Nevada, 89502.
## Truckee Meadows Regional Planning Agency
### Statement of Net Position
#### June 30, 2018

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>$265,343</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>47,333</td>
</tr>
<tr>
<td>Prepaid items</td>
<td>15,858</td>
</tr>
<tr>
<td>Capital assets, net of accumulated depreciation</td>
<td>2,424</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>330,958</td>
</tr>
</tbody>
</table>

| **Deferred Outflows of Resources** |       |
| Deferred outflows related to pension | 144,188 |

| Liabilities              |       |
| Accounts payable         | 63,737 |
| Accrued liabilities      | 27,324 |
| Unearned revenue         | 63,840 |
| **Noncurrent liabilities** |       |
| Due within one year      | 34,934 |
| Net pension liability    | 727,053 |
| **Total OPEB obligation** | 118,832 |
| **Total liabilities**    | 1,035,720 |

| **Deferred Inflows of Resources** |       |
| Deferred inflows related to intergovernmental reimbursements | 30,998 |
| Deferred inflows related to pension | 149,037 |
| **Total** | 180,035 |

| Net Position              |       |
| Net investment in capital assets | 2,424 |
| Unrestricted              | (743,033) |
| **Total net position**    | $(740,609) |
Truckee Meadows Regional Planning Agency
Statement of Activities
Year Ended June 30, 2018

<table>
<thead>
<tr>
<th>Functions/Programs</th>
<th>Expenses</th>
<th>Charges for Services</th>
<th>Governmental Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>General government</td>
<td>$1,019,503</td>
<td>$909,127</td>
<td>$ (110,376)</td>
</tr>
</tbody>
</table>

General Revenues
Other  
Change in Net Position  
(65,437)

Net Position, Beginning of Year, as Previously Reported  
(570,833)

Prior period adjustment (Note 10)  
(104,339)

Net Position, Beginning of Year, as Restated  
(675,172)

Net Position, End of Year  
$ (740,609)
## Truckee Meadows Regional Planning Agency
### Balance Sheet – General Fund
#### June 30, 2018

<table>
<thead>
<tr>
<th>Assets</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$265,343</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>47,333</td>
</tr>
<tr>
<td>Prepaid items</td>
<td>15,858</td>
</tr>
<tr>
<td>Total assets</td>
<td>$328,534</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$63,737</td>
</tr>
<tr>
<td>Accrued liabilities</td>
<td>27,324</td>
</tr>
<tr>
<td>Unearned revenues</td>
<td>63,840</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>154,901</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Deferred Inflows of Resources</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred inflows related to intergovernmental reimbursements</td>
<td>30,998</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund Balance</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonspendable</td>
<td></td>
</tr>
<tr>
<td>Prepaid items</td>
<td>15,858</td>
</tr>
<tr>
<td>Unassigned</td>
<td>126,777</td>
</tr>
<tr>
<td>Total fund balance</td>
<td>142,635</td>
</tr>
</tbody>
</table>

Total Liabilities, Deferred Inflows of Resources, and Fund Balance: $328,534

See Notes to Financial Statements
Truckee Meadows Regional Planning Agency
Reconciliation of the Balance Sheet – General Fund to the Statement of Net Position
June 30, 2018

Amounts reported for governmental activities in the statement of net position are different because:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total fund balance - general fund</td>
<td>$ 142,635</td>
</tr>
<tr>
<td>Capital assets</td>
<td>76,056</td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td>(73,632)</td>
</tr>
<tr>
<td></td>
<td>2,424</td>
</tr>
<tr>
<td>Long-term liabilities</td>
<td></td>
</tr>
<tr>
<td>Compensated absences payable</td>
<td>(34,934)</td>
</tr>
<tr>
<td>Total OPEB obligation</td>
<td>(118,832)</td>
</tr>
<tr>
<td>Net pension liability</td>
<td>(727,053)</td>
</tr>
<tr>
<td></td>
<td>(880,819)</td>
</tr>
<tr>
<td>Deferred outflows and inflows of resources related to pensions</td>
<td></td>
</tr>
<tr>
<td>Deferred inflows of resources related to pension</td>
<td>(149,037)</td>
</tr>
<tr>
<td>Deferred outflows of resources related to pension</td>
<td>144,188</td>
</tr>
<tr>
<td>Net position of governmental activities</td>
<td>$ (740,609)</td>
</tr>
</tbody>
</table>
Truckee Meadows Regional Planning Agency  
Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund  
Year Ended June 30, 2018

### Revenues

**Charges for services**
- Service charges, City of Reno: $287,375
- Service charges, City of Sparks: $215,420
- Service charges, Washoe County: $206,735
- Shared service charges, RTC: $60,000
- Service charges, regional plan update: $119,300

**Miscellaneous**
- Interlocal agreement reimbursements - WRWC: $20,297
- Other: $44,939

**Total revenues**: $954,066

### Expenditures

**General government**
- Salaries and wages: $427,369
- Employee benefits: $166,609
- Services and supplies: $428,717

**Total expenditures**: $1,022,695

**Net Change in Fund Balance**: $(68,629)

**Fund Balance, Beginning of Year**: $211,264

**Fund Balance, End of Year**: $142,635

See Notes to Financial Statements
Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balance - general fund $ (68,629)

The general fund reports capital outlay as an expenditure. However, in the statement of activities, the cost of those assets is depreciated over estimated useful lives and only the gain or loss is recorded when the assets are sold.

Current year depreciation (1,864)

Some expenses reported in the statement of activities do not require the use of current financial resources, and, therefore, are not reported as expenditures in the general fund.

Change in compensated absences payable (5,878)
Change in total OPEB obligation (2,895) (8,773)

The general fund reports pension contributions as expenditures when made. However, in the statement of activities, pension expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred outflows and inflows of resources related to pensions, and investment experience.

Contributions 52,498
Pension expense (38,669) 13,829

Change in net position of governmental activities $ (65,437)
Note 1 - Summary of Significant Accounting Policies

Reporting Entity

The Truckee Meadows Regional Planning Agency (Agency), as organized under Chapter 278 of the Nevada Revised Statutes (NRS), was formed to develop and maintain a comprehensive regional plan for the jurisdictions of the cities of Reno and Sparks and Washoe County. The Governing Board of the Agency is comprised of the following: three members appointed by the Washoe County Board of County Commissioners, three members appointed by the Sparks City Council, and four members appointed by the Reno City Council.

Washoe County, the City of Reno, and the City of Sparks have agreed to pay a service charge to reimburse the Agency for operating costs.

The accounting policies of the Agency conform to generally accepted accounting principles (GAAP) in the United States of America as applicable to governments.

Government-Wide and Fund Financial Statements

Government-Wide Statements

The government-wide financial statements (Statement of Net Position and the Statement of Activities) report information about the activities of the Agency.

The Statement of Activities demonstrates the degree to which the direct expenses of the general government function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to the cities of Reno and Sparks and Washoe County as reimbursement for Agency operating costs and to the Regional Transportation Commission of Washoe County (RTC) for shared services costs and 2) reimbursements from others for specific projects and programs. Investment earnings and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

The fund financial statements provide information about the Agency's General Fund, which is the primary operating fund of the Agency. It accounts for all financial resources of the government.

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. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.
The General 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. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Agency considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. When revenues are due, but will not be collected within this 60 day period, the receivable is recorded and an offsetting deferred inflow of resources account is established. Thus, in subsequent periods, when both the revenue recognition criteria are met, the deferred inflow of resources is removed and revenue is recognized. The General Fund will also defer revenue recognition in connection with resources that have been received, but not yet earned as under accrual accounting. Expenditures generally are recorded when the related liabilities are incurred, as under accrual accounting. However, expenditures related to compensated absences and post-employment benefits are recorded only when payment is due.

Charges for services, interlocal agreement reimbursements and interest earnings 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. Other miscellaneous revenue items are considered to be measurable and available only when cash is received by the Agency.

**Budgets and Budgetary Accounting**

**Budget Policies**

The Agency is not subject to the State of Nevada's *Local Government Budget and Finance Act* as incorporated within state statutes. However, the Governing Board prepares and adopts an annual budget and transmits it as a recommendation for funding to each of the local governments. Agency policies include the following major procedures to establish the budgetary data:

1. A tentative budget is presented to the Governing Board of the Agency at a public hearing. The Board reviews and indicates changes, if any, to be made to the tentative budget, and adopts it as final by a majority vote of the Board members.
2. The Board members then present the final budget to their respective City Councils and County Commission, with the recommendation that the Agency’s funding requirements be approved as expenditures within each local government budget.
3. Formal budgetary integration in the financial records is employed to enhance management control during the year.
4. Budgets are adopted on a basis consistent with GAAP in the United States of America.

**Assets, Liabilities, Deferred Inflows and Outflows of Resources, and Equity**

**Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.
Capital Assets

Capital assets are reported in the government-wide financial statements. Capital assets are defined by the Agency as assets with an initial individual cost of more than $5,000 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 acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Depreciation is computed over the estimated useful lives of the capital assets using the straight-line method. The estimated useful life (in years) of the Agency’s equipment is 5-20 years.

Compensated Absences

It is the Agency's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The liability for compensated absences is calculated under the provisions of Governmental Accounting Standards Board (GASB) Statement No. 16, Accounting for Compensated Absences. All vacation and sick pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the General Fund only if they have matured as a result of employee resignations and retirements; costs are recorded as payroll costs only when the accumulated benefits are paid or accrued as a result of a termination of service.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position or General Fund Balance Sheet will sometimes report separate sections for deferred outflows of resources. This separate financial statement element represents a consumption of net position/fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Agency reports a deferred outflow of resources related to pensions in the statement of net position under the accrual basis of accounting.

In addition to liabilities, the Statement of Net Position or General Fund Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position/fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Agency reports deferred inflow of resources related to pensions and intergovernmental reimbursements in the statement of net position under the accrual basis of accounting.

Pensions

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employees’ Retirement System of the State of Nevada (PERS) Base Plan (Base Plan) and additions to/deductions from Base Plan’s fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.
Postemployment Benefits Other than Pensions (OPEB)

The Agency provides a variety of post-employment health care benefits to certain retirees and their dependents. To properly account for these benefits, in fiscal year 2017-2018 the Agency adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The benefits are financed on a pay-as-you-go basis and are reported as a liability in the Agency’s financial statements.

Additional information on the Agency’s pension and OPEB benefits can be found in the notes to the financial statements.

Equity Classifications

In the government-wide financial statements, equity is classified as net position and displayed in three components:

- **Net Investment in Capital Assets** - Consists of capital assets, net of accumulated depreciation.
- **Restricted Net Position** - Consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation. There was no restricted net position at June 30, 2018.
- **Unrestricted Net Position** - All other net position that do not meet the definition of "restricted" or "net investment in capital assets".

In the General Fund financial statements, governmental fund equity is reported as fund balance and is classified into a hierarchy that is based primarily on the extent to which the Agency is bound to honor constraints on specific purposes for which amounts in the General Fund can be spent. The classifications used in the General Fund financial statements are as follows:

- **Non-spendable Fund Balance** - Amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. The non-spendable fund balance at June 30, 2018 is $15,858 resulting from prepaid items.
- **Restricted Fund Balance** - This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulation of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. There was no restricted fund balance at June 30, 2018.
- **Committed Fund Balance** - This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Governing Board. These amounts cannot be used for any other purpose unless the Governing Board removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. There was no committed fund balance at June 30, 2018.
- **Assigned Fund Balance** - This classification includes amounts that are constrained by the Agency’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Agency Director, or other Governing Board designee. There was no assigned fund balance at June 30, 2018.
• Unassigned Fund Balance - This classification includes the residual fund balance for the General Fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available, the Agency considers least restrictive funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned amounts are available, the Agency considers amounts to have been spent first out of unassigned then assigned funds, and finally, committed funds, as needed.

The Governing Board adopted a minimum fund balance policy for the General Fund. The policy requires fund balance at fiscal year-end to be at least equal to four percent of total General Fund expenditures.

Implementation of GASB Statement No. 75

As of July 1, 2017, the Agency adopted GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. The implementation of this standard improves the usefulness of information about and improves accounting and financial reporting for postemployment benefits other than pensions (other postemployment benefits or OPEB). The effect of the implementation of this standard on beginning net position is disclosed in Note 10 and the additional disclosures required by this standard are included in Note 8 to the financial statements.

Note 2 - Compliance with Nevada Revised Statutes and Administrative Code

The Agency conformed to all significant statutory constraints on its financial administration during the year.

Note 3 - Cash

At June 30, 2017, the Agency’s carrying amount of deposits was $262,946 and the bank balance was $268,791. The difference between the carrying amount and the bank balance results from outstanding checks and deposits not yet reflected in the banks’ records. The bank balance was greater than the Agency’s carrying amount by $5,845. All of the bank balance was covered by the Office of the State Treasurer/Nevada Collateral Pool.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2018 was as follows:

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>Balance July 1, 2017</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance June 30, 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital assets, being depreciated</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>$ 76,056</td>
<td>$</td>
<td>$</td>
<td>$ 76,056</td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td>(71,768)</td>
<td>(1,864)</td>
<td></td>
<td>(73,632)</td>
</tr>
<tr>
<td>Total capital assets, being depreciated, net</td>
<td>$ 4,288</td>
<td>(1,864)</td>
<td>-</td>
<td>$ 2,424</td>
</tr>
</tbody>
</table>
Depreciation expense of $1,864 was charged to the general government function for the year ended June 30, 2018.

**Note 5 - Noncurrent Liabilities**

The following schedule summarizes the Agency’s changes in compensated absences payable for the year ended June 30, 2018. For information on the Agency’s net pension liability and net OPEB obligation, see Notes 7 and 8, respectively.

<table>
<thead>
<tr>
<th>Compensated absences payable</th>
<th>Balance July 1, 2017</th>
<th>Increase</th>
<th>Decrease</th>
<th>Balance June 30, 2018</th>
<th>Due in 2018-2019</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 29,056</td>
<td>$ 30,638</td>
<td>$ (24,760)</td>
<td>$ 34,934</td>
<td>$ 34,934</td>
</tr>
</tbody>
</table>

**Note 6 - Shared Services Agreement & Operating Lease**

**Shared Services Agreement**

The Agency entered into an Interlocal Cooperative Agreement with RTC to perform shared services, whereby the Agency and RTC participate in and approve an annual work program to support joint planning activities. The Agency receives an annual payment from RTC for the services the Agency provides in connection with the joint planning activities. For the year ended June 30, 2018, the Agency received $60,000 from RTC under this agreement. In addition, under this agreement, the RTC provides leased office space (see below) and administrative support to the Agency.

**Operating Lease**

The Agency leases office space from RTC, the term of which reflects an expiration date of March 31, 2019; however, a new lease agreement was signed effective May 1, 2019 for a term expiring on June 30, 2019. The new lease provides for monthly payments of $2,104. Total cost for the lease was $24,516 for the year ended June 30, 2018. The future minimum lease payments are as follows based on the renewed lease agreement:

<table>
<thead>
<tr>
<th>Fiscal Year Ending</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td></td>
<td></td>
<td>$ 22,595</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2020</td>
<td></td>
<td></td>
<td>23,144</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>$ 45,739</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Note 7 - Defined Benefit Pension Plan

Plan Description

The Agency contributes to the Public Employees' Retirement System of the State of Nevada (PERS). PERS administers a cost sharing, multiple-employer, defined benefit public employees' retirement system. PERS was established by the Nevada Legislature in 1947, effective July 1, 1948. PERS is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

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 PERS on or after January 1, 2010 and July 1, 2015. 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 as 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 PERS on or after January 1, 2010, there is a 2.5% multiplier. Members entering PERS on or after July 1, 2015, have a 2.25% multiplier. PERS 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 authority of NRS 286.575 - .579.

Vesting

Members are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with thirty years of service. Members entering PERS on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with ten years of service, or any age with thirty years of service. Members entering PERS on or after July 1, 2015, are eligible for retirement at age 65 with five years of service, or age 62 with ten years of service, at age 55 with thirty years of service, or at any age with thirty-three and a third years of service.

The normal ceiling limitation on monthly benefits 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.

Members become fully vested as to benefits upon completion of five years of service.
Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates, is set by statute. 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. Contributions are shared equally by employer and employee. Employees can take a reduced salary and have contributions made by the employer (EPC) or can make contributions by a payroll deduction matched by the employer. The Agency contributes under the employer-pay option.

Under the Employer-Pay provision, the contributions made by employers on behalf of employees are not credited to the member’s PERS account and are not refunded upon termination. For employees covered by the Employer-Pay provisions, average compensation is increased by half the total contributions made by the Agency and may not be less than it would have been if contributions had been made by the member and the employer separately.

PERS’ basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee’s working lifetime in order to accumulate sufficient assets to pay benefits when due.

PERS receives an actuarial valuation on an annual basis indicating the contribution rates required to fund PERS on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.

The actuary funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contributions requirement as a percentage of salary.

For the fiscal years ended June 30, 2018 and 2017, the statutory employer-pay contribution (EPC) rate was 28%.

The Agency’s contributions were $52,498 for the year ended June 30, 2018.

PERS Investment Policy

PERS’ policies which determine the investment portfolio target asset allocation are established by the PERS Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the PERS.

The following was the PERS Board adopted policy target asset allocation as of June 30, 2017:

<table>
<thead>
<tr>
<th>Asset Class</th>
<th>Target Allocation</th>
<th>Long-Term Geometric Expected Real Rate of Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic Equity</td>
<td>42%</td>
<td>5.50%</td>
</tr>
<tr>
<td>International Equity</td>
<td>18%</td>
<td>5.75%</td>
</tr>
<tr>
<td>Domestic Fixed Income</td>
<td>30%</td>
<td>0.25%</td>
</tr>
<tr>
<td>Private Markets</td>
<td>10%</td>
<td>6.80%</td>
</tr>
</tbody>
</table>

As of June 30, 2017, PERS’ long-term inflation assumption was 2.75%.
Net Pension Liability

At June 30, 2018, the Agency reported a liability for its proportionate share of the net pension liability of $727,053. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer allocation percentage of the net pension liability was based on the total contributions due on wages paid during the measurement period. At June 30, 2017, the Agency’s proportion was 0.00547 percent, which was a decrease of .00039 from its proportion measured as of June 30, 2016.

Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of the Agency as of June 30, 2018 (measured as of June 30, 2017), calculated using the discount rate of 7.50%, as well as what the Agency’s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current discount rate:

<table>
<thead>
<tr>
<th></th>
<th>$1% Decrease in Discount Rate</th>
<th>Discount Rate</th>
<th>$1% Increase in Discount Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(6.50%)</td>
<td>(7.50%)</td>
<td>(8.50%)</td>
</tr>
<tr>
<td>Net Pension Liability</td>
<td>$1,099,101</td>
<td>$727,053</td>
<td>$418,061</td>
</tr>
</tbody>
</table>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the PERS Comprehensive Annual Financial Report, available on the PERS website.

Actuarial Assumptions

The Agency’s net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation Rate: 2.75%
- Payroll Growth: 5.00%, including inflation
- Investment Rate of Return: 7.50%
- Productivity Pay Increase: 0.50%
- Projected Salary Increases: 4.25% to 9.15%, depending on service
  Rates include inflation and productivity increases
- Consumer Price Index: 2.75%
- Other Assumptions: Same as those used in the June 30, 2017 funding actuarial valuation
Mortality rates for healthy individuals were based on the Headcount-Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries. For ages less than 50, mortality RP-2014 Employee Mortality Tables. Those mortality rates are adjusted by the ratio of the mortality rate for healthy annuitants at age 50 to the mortality rate for employees at age 50. The mortality rates are then projected to 2020 with Scale MP-2016. Mortality rates for disabled individuals were based on the Headcount-Weighted RP-2014 Disabled Retiree Table, set forward four years. Mortality rates for pre-retirement individuals were based on the Headcount-Weighted RP-2014 Employee Table, projected to 2020 with Scale MP-2016. The additional projection of 6 years is a provision made for future mortality improvement.

Actuarial assumptions used in the June 30, 2017 valuation were based on the results of the experience review completed in 2017.

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2017. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan’s fiduciary net position at June 30, 2017, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2017.

Changes in assumptions include changes in the inflation rate and consumer price index from 3.50% to 2.75%, changes in the investment rate of return from 8.00% to 7.50%, changes in the productivity pay increase from 0.75% to 0.50%, and changes in the projected salary increases. In addition, the mortality rates are now based on the Headcount-Weighted RP-2014 Tables rather than the RP-2000 Mortality Tables.

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

Based on the Agency’s proportionate share of PERS net pension liability for the year ended June 30, 2018, the Agency recognized pension expense of $38,669. At June 30, 2018, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ -</td>
<td>$ 47,709</td>
</tr>
<tr>
<td>Changes in assumptions or other inputs</td>
<td>48,233</td>
<td>-</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on pension plan investments</td>
<td>4,720</td>
<td>-</td>
</tr>
<tr>
<td>Changes in the employer’s proportion and differences between the employer’s contributions and the employer’s proportionate contributions</td>
<td>38,737</td>
<td>101,328</td>
</tr>
<tr>
<td>Pension contribution subsequent to the measurement date</td>
<td>52,498</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 144,188</td>
<td>$ 149,037</td>
</tr>
</tbody>
</table>

Deferred outflows of resources related to pensions resulting from the Agency’s contributions subsequent to the measurement date in the amount of $52,498 will be recognized as a reduction of the net pension liability in the year ending June 30, 2019.
The average of the expected remaining service lives of all employees that are provided with pensions through PERS determined at July 1, 2017 is 6.39 years.

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

<table>
<thead>
<tr>
<th>Fiscal Year Ending</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>(21,530)</td>
</tr>
<tr>
<td>2020</td>
<td>8,387</td>
</tr>
<tr>
<td>2021</td>
<td>(9,464)</td>
</tr>
<tr>
<td>2022</td>
<td>(31,634)</td>
</tr>
<tr>
<td>2023</td>
<td>(3,160)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>54</td>
</tr>
</tbody>
</table>

Additional Information

The PERS Comprehensive Annual Financial Report (CAFR) is available on the PERS website at www.nvpers.org under Quick Links – Publications.

Note 8 - Post-Employment Benefits Other Than Pensions (OPEB)

From an accrual accounting perspective, the cost of post-employment healthcare and life insurance benefits, like the cost of pension benefits, generally should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. The Agency recognizes the cost of post-employment healthcare and life insurance in the year when the employee services are received, reports the accumulated liability from prior years, and provides information useful in assessing potential demands on the Agency’s future cash flows.

Plan Description

The Agency contributes to the Nevada Public Employees’ Benefit Program (NPEBP), an agent multiple-employer post-employment healthcare plan administered by the Public Employees’ Benefit Program. NPEBP provides health care coverage for certain persons who retired under the Public Employees Retirement System.

Pursuant to NRS 287.023 (as amended during the 2007 session of the Nevada Legislature), through November 29, 2008, retirees had the option to join the NPEBP offered by the State of Nevada. However, after November 29, 2008, new retirees no longer have the option of joining the NPEBP.

NPEBP does not have assets accumulated in a qualifying trust and therefore report an unreduced OPEB liability in accordance with GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions.

Benefits Provided

NPEBP provides medical, dental, vision, long-term disability, accidental death and dismemberment, and life insurance benefits to eligible retired Agency employees and beneficiaries.
Local governments are required to pay the same portion of cost of coverage for those persons joining NPEBP that the State of Nevada pays for those persons retired from state service who have continued to participate in the NPEBP. NPEBP employer paid subsidy, adjusted for years of credited service, can range from $12 to $240 and may be allocated to more than one public employer based on retiree employment history. For the year ended June 30, 2018, the Agency recognized an OPEB expense of $483.

The NPEBP Master Plan Document can be obtained by writing to the Nevada Public Employees Medical Program, 901 South Stewart Street, Suite 1001, Carson City, NV 89701.

At June 30, 2018 the following employees were covered by the benefit terms:

<table>
<thead>
<tr>
<th>NPEBP</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inactive employees or beneficiaries currently receiving benefits</td>
<td>1</td>
</tr>
<tr>
<td>Inactive employees or beneficiaries entitled to but not yet receiving benefits</td>
<td>1</td>
</tr>
<tr>
<td>Active employees</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2</strong></td>
</tr>
</tbody>
</table>

*Total OPEB Liability:* The Agency’s total OPEB liability of $118,832, was measured as of June 30, 2018 and was determined by an actuarial valuation as of June 30, 2018.

**Actuarial and Other Input Assumptions**

The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs:

<table>
<thead>
<tr>
<th>Assumptions</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Actuarial valuation date</td>
<td>June 30, 2018</td>
</tr>
<tr>
<td>Actuarial funding method</td>
<td>Entry Age Normal, closed group, level percentage of pay</td>
</tr>
<tr>
<td>Asset valuation method</td>
<td>Market value</td>
</tr>
<tr>
<td>Inflation</td>
<td>2.75%</td>
</tr>
<tr>
<td>Projected salary increases</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Discount Rate</td>
<td>2.92%</td>
</tr>
<tr>
<td>Healthcare cost trend rate*</td>
<td>6.25%</td>
</tr>
</tbody>
</table>

* Declining gradually, to an ultimate rate of 4.50% by 2024

The discount rate was based on the Bond Buyer General Obligation 20-year Municipal Bond Index.

Mortality rates were based on the MacLeod Watts Scale 2018, which was developed from a blending of data and methodologies found in two published sources, (1) the Society of Actuaries Mortality Improvement Scale MP-

The actuarial assumptions used in the June 30, 2018 valuation were based on rates published by the Nevada PERS, dated June 30, 2017 and demonstrated plan experience.

<table>
<thead>
<tr>
<th>NPEBP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at June 30, 2017, as restated</td>
</tr>
<tr>
<td>Changes for the year:</td>
</tr>
<tr>
<td>Service costs</td>
</tr>
<tr>
<td>Interest</td>
</tr>
<tr>
<td>Changes in assumptions or other inputs</td>
</tr>
<tr>
<td>Benefit payments</td>
</tr>
<tr>
<td>Net changes</td>
</tr>
<tr>
<td>Balance at June 30, 2018</td>
</tr>
</tbody>
</table>

Changes of assumptions and other inputs reflect a change in the actuarial cost method, the amortization method and period, and a change in the discount rate, and the healthcare cost trend rate as shown in the section above entitled ‘actuarial assumptions and other inputs’.

**Sensitivity of the total OPEB liability to changes in the discount rate:** The following presents the total OPEB liability of the Agency, calculated using a discount rate of 2.92%, as well as what the Agency’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.92%) or 1-percentage-point higher (3.92%) than the current discount rate:

<table>
<thead>
<tr>
<th>1% Decrease in Discount Rate (1.92%)</th>
<th>Discount Rate (2.92%)</th>
<th>1% Increase in Discount Rate (3.92%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total OPEB Liability</td>
<td>$ 136,322</td>
<td>$ 118,832</td>
</tr>
</tbody>
</table>

**Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates:** The following presents the total OPEB liability of the Agency, calculated using healthcare cost trend rates of 6.25% decreasing to 4.50% by 2024, as well as what the Agency’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.25% decreasing to 3.50% by 2024) or 1-percentage-point higher (7.25% decreasing to 4.50% by 2024) than the current healthcare cost trend rates:

<table>
<thead>
<tr>
<th>1% Decrease Healthcare Cost Trend Rate (5.25% decreasing to 3.50% by 2024)</th>
<th>Healthcare Cost Trend Rate (6.25% decreasing to 4.50% by 2024)</th>
<th>1% Increase Healthcare Cost Trend Rate (7.25% decreasing to 4.50% by 2024)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total OPEB Liability</td>
<td>$ 105,348</td>
<td>$ 118,832</td>
</tr>
</tbody>
</table>
Note 9 - Risk Management

The Agency, like all governmental entities, is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Agency is responsible for group health insurance premiums payable to the City of Reno for coverage of active employees in the City of Reno’s self-funded health insurance program. Premiums paid to the City of Reno, a related party, totaled $44,974 for the year ended June 30, 2018.

The Agency is a member of the Public Agency Compensation Trust (PACT) for workers’ compensation coverage. The Agency pays a quarterly premium and there are no deductibles. The PACT is considered a self-sustaining risk pool that will provide coverage for its members based on established statutory limits.

The Agency has joined together with similar public agencies throughout the State of Nevada to create a pool under the Nevada Interlocal Cooperation Act. The Nevada Public Agency Insurance Pool (the “Pool”) is a public entity risk pool currently operating as a common risk management and insurance program for its members. The Agency pays an annual premium and specific deductibles, as necessary, to the Pool for its general insurance coverage. The Pool is considered a self-sustaining risk pool that will provide liability coverage for its members up to $10,000,000 per event and a $10,000,000 general aggregate per member. Property, crime and equipment breakdown coverage is provided to its members up to $300,000,000 per loss with various sub limits established for earthquake, flood, equipment breakdown, and money and securities.

All other risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have been minimal in the past three years.

Note 10 - Adoption of New Standard

As of July 1, 2017, the Agency adopted GASB Statement No. 75, Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions. The implementation of this standard replaces the requirements of GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions, and requires governments calculate and report the cost and obligations associated with other post-employment benefits in their financial statements, including additional footnote disclosures and required supplementary information. Beginning net position was restated to retroactively remove the prior OPEB liability reported under GASB Statement No. 45 and to report the beginning total OPEB liability.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net position at June 30, 2017, as previously reported</td>
<td>$ (570,833)</td>
</tr>
<tr>
<td>Adoption of New Standard</td>
<td></td>
</tr>
<tr>
<td>Total OPEB liability at June 30, 2017</td>
<td>11,598</td>
</tr>
<tr>
<td>Total OPEB liability at July 1, 2017</td>
<td>(115,937)</td>
</tr>
</tbody>
</table>

Net position at July 1, 2017, as restated

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ (675,172)</td>
</tr>
</tbody>
</table>
Truckee Meadows Regional Planning Agency
Schedule of Changes in the Total Other Postemployment Benefits Liability and Related Ratios
Last Ten Fiscal Years*

<table>
<thead>
<tr>
<th>Total OPEB Liability</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service cost</td>
<td>$</td>
</tr>
<tr>
<td>Interest</td>
<td>3,378</td>
</tr>
<tr>
<td>Changes of benefit terms</td>
<td>-</td>
</tr>
<tr>
<td>Differences between expected and actual experience</td>
<td>-</td>
</tr>
<tr>
<td>Changes of assumptions or other inputs</td>
<td>-</td>
</tr>
<tr>
<td>Benefit payments</td>
<td>(483)</td>
</tr>
<tr>
<td>Net change in total OPEB liability</td>
<td>2,895</td>
</tr>
<tr>
<td>Total OPEB liability-beginning, as restated</td>
<td>115,937</td>
</tr>
<tr>
<td>Total OPEB liability-ending</td>
<td>$ 118,832</td>
</tr>
<tr>
<td>Total Covered-employee payroll</td>
<td>N/A</td>
</tr>
<tr>
<td>Total OPEB liability as a percentage of covered-employee payroll</td>
<td>N/A</td>
</tr>
</tbody>
</table>

* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until ten years of data is available, the Agency will present information only for those years for which information is available.

Notes to Schedule:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

Changes of benefit terms. There were no changes to benefits terms.

Changes of assumptions. Changes of assumptions were related to changes between the valuation date of July 1, 2014 and June 30, 2018 as noted below:

<table>
<thead>
<tr>
<th></th>
<th>July 1, 2014</th>
<th>June 30, 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inflation Rate</td>
<td>3.50%</td>
<td>2.75%</td>
</tr>
<tr>
<td>Discount Rate</td>
<td>4.00%</td>
<td>2.92%</td>
</tr>
<tr>
<td>Healthcare Trend</td>
<td>8.00%</td>
<td>6.25% *</td>
</tr>
</tbody>
</table>

* Declining gradually, to an ultimate rate of 4.50% by 2024

Additional changes related to the mortality rates utilized. The July 1, 2014 valuation used the mortality rates from the RP-2000 Combined Healthy Mortality Table with Scale AA, set back one year; while the June 30, 2018 valuation used the mortality rates based on the MacLeod Watts Scale 2018, which was developed from a blending of data and methodologies found in two published sources, (1) the Society of Actuaries Mortality Improvement Scale MP-2017 Report, published in October 2017 and (2) the demographic assumptions used in the 2017 Annual Report of the Board of Trustees of the Federal Old-Age and Survivor’s Insurance and Federal Disability Insurance Trust Funds, published July 2017.
Truckee Meadows Regional Planning Agency  
Schedule of Agency’s Share of Net Pension Liability  
Public Employees’ Retirement System of Nevada (PERS)  
Last Ten Fiscal Years*

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Agency's portion of net the pension liability</td>
<td>0.00547%</td>
<td>0.00586%</td>
<td>0.00543%</td>
<td>0.624%</td>
</tr>
<tr>
<td>The Agency's proportionate share of the net pension liability</td>
<td>$727,053</td>
<td>$788,958</td>
<td>$622,229</td>
<td>$650,284</td>
</tr>
<tr>
<td>The Agency's covered payroll</td>
<td>$350,470</td>
<td>$357,347</td>
<td>$453,727</td>
<td>$459,939</td>
</tr>
<tr>
<td>The Agency's proportional share of the net pension liability as a percentage of its covered payroll</td>
<td>207.45%</td>
<td>220.78%</td>
<td>137.14%</td>
<td>141.38%</td>
</tr>
<tr>
<td>Plan fiduciary net position as a percentage of the total pension liability</td>
<td>74.40%</td>
<td>72.23%</td>
<td>75.10%</td>
<td>76.30%</td>
</tr>
</tbody>
</table>

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until ten years of data is available, the Agency will present information for only those years for which information is available.
### Schedule of Agency Contributions

**Public Employees’ Retirement System of Nevada (PERS)**

**Last Ten Fiscal Years***

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statutorily required contribution</td>
<td>$52,498</td>
<td>$49,068</td>
<td>$49,264</td>
<td>$42,023</td>
</tr>
<tr>
<td>Contributions in relation to the statutorily required contribution</td>
<td>$52,498</td>
<td>$49,068</td>
<td>$49,264</td>
<td>$42,023</td>
</tr>
<tr>
<td>Contribution (deficiency) excess</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Agency’s covered payroll</td>
<td>$371,381</td>
<td>$350,470</td>
<td>$357,347</td>
<td>$453,727</td>
</tr>
<tr>
<td>Contributions as a percentage of covered payroll</td>
<td>14.14%</td>
<td>14.00%</td>
<td>13.79%</td>
<td>9.26%</td>
</tr>
</tbody>
</table>

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until ten years of data is available, the Agency will present information for only those years for which information is available.
<table>
<thead>
<tr>
<th>Revenues</th>
<th>2018 Budget Amounts</th>
<th>Variance to Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>Charges for services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service charges, City of Reno</td>
<td>$287,375</td>
<td>$287,375</td>
</tr>
<tr>
<td>Services charges, City of Sparks</td>
<td>215,420</td>
<td>215,420</td>
</tr>
<tr>
<td>Services charges, Washoe County</td>
<td>215,420</td>
<td>215,420</td>
</tr>
<tr>
<td>Shared service charges, RTC</td>
<td>60,000</td>
<td>60,000</td>
</tr>
<tr>
<td>Service charges, regional plan update</td>
<td>136,400</td>
<td>136,400</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interlocal agreement reimbursements - WRWC</td>
<td>25,000</td>
<td>25,000</td>
</tr>
<tr>
<td>Other</td>
<td>9,000</td>
<td>9,000</td>
</tr>
<tr>
<td>Total revenues</td>
<td>948,615</td>
<td>948,615</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>2018 Budget Amounts</th>
<th>Variance to Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>General government</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and wages</td>
<td>468,288</td>
<td>468,288</td>
</tr>
<tr>
<td>Employee benefits</td>
<td>186,383</td>
<td>186,383</td>
</tr>
<tr>
<td>Services and supplies</td>
<td>440,296</td>
<td>440,296</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>1,094,967</td>
<td>1,094,967</td>
</tr>
</tbody>
</table>

| Net Change in Fund Balance | (146,352) | (146,352) | (68,629) | 77,723 |
| Fund Balance, Beginning of Year | 211,264 | 211,264 | 211,264 | |
| Fund Balance, End of Year | $64,912 | $64,912 | $142,635 | $77,723 |