

\*AMENDED\*

## **MEETING NOTICE AND AGENDA**

### **COMMITTEE ON LOCAL GOVERNMENT FINANCE**

- Date and Time of Meeting:** August 27, 2019, 9:00 a.m.
- Place of Meeting:** Nevada State Legislative Building  
401 South Carson Street, Room 2134  
Carson City, Nevada
- Video Conference To:** Grant Sawyer Office Building  
555 East Washington Avenue, Room 4412  
Las Vegas, Nevada

This meeting will also be part of a teleconference. Please call the Department at (775) 684-2100 for the call-in number.

Action may be taken on the items indicated in **BOLD**:

1. ROLL CALL AND OPENING REMARKS
2. PUBLIC COMMENT (See Note 2)  
In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.
3. **FOR POSSIBLE ACTION: REVIEW AND ADOPTION OF AGENDA AS SUBMITTED OR REVISED**
4. **FINANCIAL CONDITION REPORTS BY THE DEPARTMENT; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDERS**
  - (a) **For Possible Action: Discussion and Consideration of Clark County School District Financial Condition**
    1. **Report by Clark County School District and the Department on the Following Matters:**
      - a) **Discussion & Report Regarding the School District's Projected Cash Flow Reports for FY 19/20**
      - b) **Discussion regarding Additional Reports to be Provided to the Committee to Ensure Full Understanding of Current and Projected Financial Condition**
      - c) **Report by Clark County School District Regarding Update on Employee Negotiations with Each Group and what is included in The Final Budget regarding Salary & Benefit Increases vs. Current Projections of Expenditures**
      - d) **Update on Recent Legal Proceedings**
    - (b) **For Possible Action: Discussion and Consideration of Nye County Financial Condition**
      1. **Report by Nye County and the Department on the following matters:**
        - a) **Update on Treasurer's Office Monthly Bank Reconcilements and Treasurer's Reports**
        - b) **Report by Nye County regarding Preparation for the 2019 Annual Audit and any Concerns that need to be addressed**
  5. **FOR POSSIBLE ACTION: REVIEW OF RULES OF PRACTICE REQUIRED BY NRS 233B.050 AND DISCUSSION AND CONSIDERATION OF ESTABLISHING A SUBCOMMITTEE(S):**

- (a) To determine if regulations and statute need to be updated to reflect changes in fund balance**
- (b) To determine regulatory changes to describe conditions and reports necessary for entities on fiscal watch**
- (c) To discuss GASB 84 and any accounting changes that may require regulation or guidance**
- (d) Discussion regarding a threshold for districts with a 3 year declining balance**

6. BRIEFING TO AND FROM THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF

- (a) Report by Department of Local Government Finance “Audit Summaries 2009 – 2018” as prepared for the Committee

7. REVIEW AND APPROVAL OF MINUTES

- (a) For Possible Action: CLGF Committee Meeting – July 12, 2019**

8. FOR POSSIBLE ACTION: SCHEDULE DATE AND REVIEW AGENDA TOPICS FOR THE NEXT MEETING

9. PUBLIC COMMENT (See Note 2)

In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.

10. FOR POSSIBLE ACTION: ADJOURNMENT

NOTE 1: Items on this agenda may be taken in a different order than listed. Items may be combined for consideration by the Committee on Local Government Finance. Items may be pulled or removed from the agenda at any time.

NOTE 2: Public comment may be made on any issue and any discussion of those items; provided that comment will be limited to areas relevant to and within the authority of the Committee on Local Government Finance. No action will be taken on any items raised in the public comment period. At the discretion of the Chairman, public comment may be received prior to action on individual agenda items. Public Comment may not be limited based on viewpoint. Prior to the commencement and conclusion of a contested case or a quasi judicial proceeding that may affect the due process rights of an individual, the committee may refuse to consider public comment. See NRS 233B.126.

NOTE 3: We are pleased to make accommodations for members of the public who are disabled. Please notify the Department of Taxation in writing, at 1550 College Parkway, Carson City, Nevada, 89706 or call (775) 684-2180 prior to the meeting.

NOTE 4: Materials and files for items on this agenda are maintained in the offices of the Department of Taxation located in Carson City, Nevada. Requests for copies of materials and files for items on this agenda may be made to:

Jeff Mitchell, Deputy Director  
Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, NV 89706

Persons who wish to continue to receive notice of meetings must renew the request every six months after the first request is made because “[a] request for notice lapses 6 months after it is made.” NRS 241.020(3)(c).

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Notice of this meeting was posted in the following Carson City, Nevada location: Department of Taxation 1550 College Parkway and Nevada State Library, 100 Stewart Street

Notice of this meeting was emailed for posting to the following locations: Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson; Department of Taxation, 555 E. Washington Street; Las Vegas; Clark County Office, 500 South Grand Central Parkway, Las Vegas. Notice of this meeting was also posted on the Internet through the Department of Taxation website at [www.tax.nv.gov](http://www.tax.nv.gov), on the Legislative website at [www.leg.state.nv.us](http://www.leg.state.nv.us), and on the Department of Administration website at <https://notice.nv.gov/>.