

MEETING NOTICE AND AGENDA

COMMITTEE ON LOCAL GOVERNMENT FINANCE

Date and Time of Meeting: January 28, 2020, 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 4401
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: SUBCOMMITTEE REPORTS REGARDING RULES OF PRACTICE REQUIRED BY NRS 233B.050:**
 - (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 school districts with a 3 year declining balance
 - (e) Advisory Question and Ballot Language Templates in regards to Diesel Tax
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 the Department and Clark County on the Following Matters:**
 - a) **Discussion & Report Regarding the School District's Amended Final Budget for FY 19/20**
 - b) **Discussion & Report Regarding the School District's Projected Cash Flow Reports for FY 19/20**
 - c) **Discussion regarding the School District's Comprehensive Annual Financial Report FY ended June 30, 2018, as submitted**
 - (b) **For Possible Action: Discussion and Consideration of Minden Gardnerville Sanitation Financial Condition**
 1. **Report by the Department and Minden Gardnerville Sanitation on the Following Matters:**
 - a) **Update by District regarding FY 16/17, 17/18 & 18/19 Audit not Completed in Accordance with NRS 354.624, Which Requires Audit be Completed by a**

**Certified Public Accountant or by a Partnership or Professional Corporation
that is Registered Pursuant to Chapter 628 of NRS**

(c) For Possible Action: Discussion and Consideration of Esmeralda County Financial Condition

1. Report by the Department regarding Esmeralda County on the Following Matters:

- a) Report from the County regarding failure to timely request for extension in filing annual audit in accordance with NRS 354.624 (1)**

(d) For Possible Action: Discussion and Consideration of Nye County Financial Condition

1. Report by the Department and Nye County on the following matters:

- a) Update on Treasurer's Office Monthly Bank Reconcilements and Treasurer's Reports and update on status of filing with County Commissioners**
- b) Report by Nye County regarding Preparation for the 2019 Annual Audit and issues requiring multiple extensions of Annual Audit in accordance with NRS 354.624**
- c) Status update by Nye County Comptroller regarding FY 19/20 Budget**

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

- (a) Report by Department of Local Government Finance**
(1) Indebtedness report review

6. REVIEW AND APPROVAL OF MINUTES

- (a) For Possible Action: CLGF Committee Meeting – August 27, 2019**
- (b) For Possible Action: CLGF Subcommittee Meeting – October 16, 2019**
- (c) For Possible Action: CLGF Subcommittee Meeting – October 18, 2019**
- (d) For Possible Action: CLGF Subcommittee Meeting – December 19, 2019**

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

8. 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.

9. 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).

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, on the Legislative website at www.leg.state.nv.us, and on the Department of Administration website at <https://notice.nv.gov/>.