

**DRAFT**  
**Minutes of the Committee Meeting**  
**COMMITTEE ON LOCAL GOVERNMENT FINANCE**  
**April 3, 2024, 10:30 a.m.**

The meeting was held at the Department of Taxation, 4600 Kietzke Lane, Ste L235, Reno, Nevada and via Zoom.

**COMMITTEE MEMBERS PRESENT:**

Marvin Leavitt, Chair  
Felicia O'Carrol  
Marty Johnson  
Gina Rackley  
Tom Ciesynski  
Paul Johnson  
Jeff Cronk  
Abigail Yacoben

**MEMBERS ABSENT:**

Jim McIntosh  
Josh Foli

**ITEM 1. ROLL CALL AND OPENING REMARKS.**

Chair Leavitt opened the meeting. Members Jim McIntosh and Josh Foli were absent. Member Paul Johnson arrived after roll call.

Chair Leavitt commented on audit reports not being submitted timely.

**ITEM 2. PUBLIC COMMENT.**

No public comment.

**ITEM 3. FOR POSSIBLE ACTION: FINANCIAL CONDITION REPORT BY THE LOCAL GOVERNMENT ENTITY; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDER.**

- (a) **Report from Topaz Ranch Estates General Improvement District (TREGID) regarding the status of the 2022/2023 Audit; discuss delays in submission to the governing body in accordance with NRS 354.624.**

Kelly Langley, Supervisor of Local Government Services, appeared on behalf of the Department of Taxation (Department). David Silva, Deborah Connors, and Sharon Becker appeared on behalf of TREGID.

Ms. Langley noted the Department was requesting guidance from the Committee whether another audit extension should be granted to TREGID.

Motion was approved for the Department to provide another extension to TREGID until April 30, 2024. No additional extensions would be granted and TREGID would be in violation of statute if not accomplished. Budget for FY 24/25 will be filed timely per Debbie Connors, with the correct 22/23 audit information. Chair Leavitt wants an update on the accounting system at the next meeting. Member O'Carroll recused herself from voting on this item.

- (b) **Report from Incline Village General Improvement District (IVGID) regarding the status of the 2022/2023 Audit; discuss delays in submission to the governing body in accordance with NRS 354.624.**

Kellie Grahmann, Budget Analyst, appeared on behalf of the Department. Adam Cripps, Bobby McGee, and Jennifer Farr appeared on behalf of IVGID. Ms. Grahmann reported that the FY 22/23 audit was delivered to the Department on March, 27, 2024 in accordance with the latest extension.

Chair Leavitt requested IVGID return at the next meeting regarding the forensic audit. FY 24/25 budget is to be submitted on time, per Adam Cripps.

- (c) **Report from Elko County School District (ECSD) regarding the status of the 2022/2023 Audit; discuss delays in submission to the governing body in accordance with NRS 354.624(2).**

Keri Gransbery, Budget Analyst, appeared on behalf of the Department. CJ Anderson, David Jenkins, and Teri Gage appeared on behalf of the ECSD.

Ms. Gransbery noted an audit extension has been filed for ECSD.

Member Rackley motioned to grant the audit extension to April 30, 2024. Member Ciesynski seconded. Motion passed.

- (d) **Report from Nye County regarding the status of the 2022/2023 Audit; discuss delays in submission to the governing body in accordance with NRS 354.624.**

Evelyn Barragan, Budget Analyst, appeared on behalf of the Department. Helen Bae, Dan McArthur, and Debra Strickland appeared on behalf of Nye County.

Ms. Barragan noted the late audit is delaying the entire county.

Chair Leavitt would like Nye County to return to the Committee in the fall.

Member Ciesynski motioned that Nye County submit their request for an extension to April 30, 2024 and that the Committee grant that extension. Member Rackley seconded. Motion passed.

**ITEM 4. BRIEFING BETWEEN THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF, INCLUDING:**

- (a) Appointment to serve on the Economic Forum.

Chair Leavitt requested Member Yacoben to serve on the Technical Advisory Committee of the Economic Forum. The Chair felt that since the meetings are normally in Carson, it would be best if the member was in the North.

Member Yacoben agreed to serve on the Technical Advisory Committee of the Economic Forum.

**ITEM 5. FOR POSSIBLE ACTION: REVIEW AND APPROVAL OF MINUTES.**

- (a) **CLGF Meeting – January 25, 2024.**

Member Ciesynski motioned to approve the minutes from January 25, 2024. Member O'Carroll abstained from the vote. Member Rackley seconded. Motion passed.

**ITEM 6. FOR POSSIBLE ACTION: SCHEDULE DATE AND REVIEW AGENDA TOPICS FOR THE NEXT MEETING.**

Chair Leavitt suggested the next meeting to be held in early August. He would like a report on the tentative and final budgets. Ms. Langley noted the Department could provide the Redbook as well.

Chair Leavitt would also like a report from TREGID, as well as a report from IVGID regarding the forensic audit currently being completed and any issues from the forensic audit.

Nye County will be requested to come back in the early fall to provide an update on the upcoming FY 23/24 audit.

**ITEM 7. PUBLIC COMMENT.**

No public comment.

**ITEM 8. FOR POSSIBLE ACTION: ADJOURNMENT.**

Meeting adjourned at 12:03 p.m.