

**COMMITTEE ON LOCAL GOVERNMENT FINANCE**  
**MEETING NOTICE AND AGENDA**

**February 25, 2026**  
**9:00 a.m.**

**Nevada Department of Taxation**  
**9850 Double R Blvd., Suite 101**  
**Reno, Nevada 89521**

**ZOOM OPTION:**  
<https://us02web.zoom.us/j/83491391658>  
**Or Telephone:**  
**US: +1 669 900 9128 or +1 719 359 4580**  
**Webinar ID: 834 9139 1658**

**Note: Items on this agenda may be taken in a different order than listed.**  
**Items may be combined for consideration by the Chairman of CLGF.**  
**Items may be pulled or removed from the agenda at any time.**

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

- I. ROLL CALL AND OPENING REMARKS.
- II. **\*\*PUBLIC COMMENT** – Public comment will be accepted in person, in writing or by telephone. In consideration of others, who may also wish to provide public comment, please avoid repetition, and limit your comments to no more than three (3) minutes. Please submit written testimony by email to [kskalsky@tax.state.nv.us](mailto:kskalsky@tax.state.nv.us) or by U.S. Mail addressed to the Department of Taxation, Committee on Local Government Finance, 3850 Arrowhead Drive, Carson City, NV 89706.
- III. **FOR POSSIBLE ACTION: FINANCIAL CONDITION REPORTS BY THE DEPARTMENT AND THE LOCAL GOVERNMENT ENTITIES; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDERS:**
  - A. **Incline Village General Improvement District (IVGID)**
    - 1) **Department update on monthly reports requested due to Fiscal Watch status pursuant to NRS 354.685.**
    - 2) **IVGID to provide status update regarding FY 25 Audit and progress made on Due Diligence Audit**
  - B. **Douglas County School District (DCSD)**
    - 1) **Update from DCSD regarding its FY25 audit and identified budget deficit and the anticipated impact of any such deficit for its FY26 budget.**
    - 2) **Discussion regarding 3<sup>rd</sup> year declining EFB in accordance with NRS 387.3045**
    - 3) **Discussion and consideration of the current fiscal condition of the District pursuant to NRS 354.675 and NRS 354.685. This may include a determination to place the District on fiscal watch or to issue a recommendation to the Nevada Tax Commission for a declaration of severe financial emergency.**
    - 4) **Any other actions deemed necessary by the Committee, including, without limitation, appointment of a Subcommittee to monitor the budget and fiscal activities of the District and make recommendations to the Committee.**

### C. White Pine County

- 1) County update regarding recent staff turnover, requested action plan to ensure compliance with NRS 354.685.
- 2) County update regarding appointment of authorized second signatory for White Pine County financial matters, ensuring continuity of fiscal operations and internal controls.

#### IV. FOR POSSIBLE ACTION: REPORT BY THE DEPARTMENT REGARDING 3<sup>RD</sup> YEAR DECLINING ENDING FUND BALANCE FOR THE SCHOOL DISTRICTS IN ACCORDANCE WITH NRS 387.3045

- Eureka County School District
- Nye County School District
- Humboldt County School District

#### V. BRIEFING BETWEEN THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF.

- Status of School District Ending Fund Balances as reflected in audits
- Status of Pupil Count for the School Districts
- Update on FY 25 Audit Extensions in accordance with NAC 354.735

#### VI. FOR POSSIBLE ACTION: CONSIDERATION FOR APPROVAL OF THE DECEMBER 10, 2025 CLGF MEETING MINUTES.

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

VIII. **\*\*PUBLIC COMMENT**– Public comment will be accepted in person, in writing or by telephone. In consideration of others, who may also wish to provide public comment, please avoid repetition, and limit your comments to no more than three (3) minutes. Please submit written testimony by email to [kskalsky@tax.state.nv.us](mailto:kskalsky@tax.state.nv.us) or by U.S. Mail addressed to the Department of Taxation, Committee on Local Government Finance, 3850 Arrowhead Drive, Carson City, NV 89706.

#### IX. FOR POSSIBLE ACTION: ADJOURNMENT.

In compliance with the Americans with Disabilities Act, individuals requiring special accommodations to participate in this hearing should notify the Department of Taxation in writing, by email [mstelmaszczyk@tax.state.nv.us](mailto:mstelmaszczyk@tax.state.nv.us) or call (775) 684-2066 at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Please contact Matthew Stelmaszczyk at (775) 684-2066 in advance to request an interpreter in your preferred language. You may also submit your request through [mstelmaszczyk@tax.state.nv.us](mailto:mstelmaszczyk@tax.state.nv.us).

**Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Por favor, póngase en contacto con Matthew Stelmaszczyk al (775) 684-2066 para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de [mstelmaszczyk@tax.state.nv.us](mailto:mstelmaszczyk@tax.state.nv.us).**

**\*\* 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.**

Posted: February 20, 2026

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 Matthew Stelmaszczyk at (775) 684-2066, Department of Taxation, 3850 Arrowhead Drive, 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 Department of Taxation locations: 3850 Arrowhead Drive, Carson City, Nevada 89706; 9850 Double R Blvd, Reno, Nevada 89521.

Notice of this meeting was posted on the Internet through the Department of Taxation on the following websites: <https://tax.nv.gov>, and <https://notice.nv.gov/>.