

MEETING NOTICE AND AGENDA

**SUBCOMMITTEE OF THE COMMITTEE ON LOCAL GOVERNMENT FINANCE
(DOUGLAS COUNTY SCHOOL DISTRICT)**

MEMBERS:

**Tom Ciesynski
Paul Johnson
Marty Johnson
Josh Foli**

October 7, 1:00 p.m.

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

ZOOM OPTION:

<https://us02web.zoom.us/j/86843332908>

Or Telephone:

US: +1 669 900 9128 or +1 719 359 4580

Webinar ID: 868 4333 2908

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

I. ROLL CALL AND OPENING REMARKS.

II. 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 three (3) minutes.

III. Douglas County School District (DCSD)

- A. Debt Service Lockbox: discuss establishing a separate bank account for bond repayments and reserves.
- B. External Audit: Discussion of possible draft of the FY26 Audit
- C. Interfund Loans: Discussion of the use of interfund loans to subsidize the General fund, Special Education fund, and possible other funds.
- D. Cash Flow Analysis
- E. FY2026-2027 Budget Review
 - a. Compare Budgeted enrollment to actual current enrollment
 - b. Compare budgeted to actual enrollment comparison for FY 25 and FY26
 - c. Discuss Possible early year adjustments
 - d. Review budgeted staffing levels verse required staffing based on actual enrollment
 - e. Evaluate staffing requirements for Class Size Reduction and potential flexibility in other grades
- F. DCSD Deficit Elimination Plan
 - a. Timeline and strategy to eliminate cash deficits across all funds
 - b. Collective Bargaining
 - c. Timeline regarding Financial Constraints
 - d. The role of Worker's Comp, Health Insurance, and Property & Casualty funds in the Deficit recovery
 - e. Potential school consolidations and asset liquidations
 - f. Other corrective measures

- G. Discuss producing a monthly report on the progress of the DCSD Deficit Elimination plan
- H. Discuss DCSD' submission of a Special Attendance AREA (SAA) application
- I. Discuss Governor Lombardo's Emergency Fund for School Districts

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

V. 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 three (3) minutes.

VI. 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 Subcommittee of 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 Subcommittee 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 3850 Arrowhead Drive, Carson City, Nevada, 89706 or call (775) 684-2066 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 (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 Boulevard, Suite 101, Reno, Nevada 89501

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/>.