

Posted on: January 25, 2021

TELECONFERENCE MEETING NOTICE AND AGENDA
COMMITTEE ON LOCAL GOVERNMENT FINANCE

Date and Time of Meeting: January 28, 2021, 9:00 a.m.

In compliance with the Governor's Emergency Directive #006 (dated March 22, 2020) and Emergency Directive #026 (dated June 29, 2020), the meeting may be conducted by electronic communications. You may participate by using Zoom or by telephone:

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/84764421320>

Or iPhone one-tap :

US: +13462487799,84764421320# or +16699009128,84764421320#

Or Telephone: Dial (for higher quality, dial a number based on your current location):

US: +1 346 248 7799 or +1 669 900 9128 or +1 253 215 8782 or +1 312 626 6799 or +1 646 558 8656 or +1 301 715 8592

Webinar ID: 847 6442 1320

International numbers available: <https://us02web.zoom.us/j/kc4rrxwzWj>

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. **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 School District on the Following Matters:**

- a) **Update on recent enrollment numbers; and on the Amended Final Budget**
- b) **Review and Discussion of the FY 19/20 Annual Audit (CAFR)**
- c) **Discussion regarding Fiscal Watch status.**

(b) 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) **Discussion and Review of the FY 19/20 Annual Audit (CAFR)**
- c) **Discussion and Review of Treasurer's office on cross training**
- d) **Discussion regarding Fiscal Watch status**

(c) For Possible Action: Discussion and Consideration of Incline Village General Improvement District

1. **Report by the Department and Incline Village Improvement District on the following matters:**

- a) **Discussion and Review of IVGID's request to transition from Special Revenue accounting, back to Enterprise Fund accounting for the District's Community Service and Beach Funds as reversed beginning in 2015/16 Budget**

- b) Discussion regarding valuation of Capital Assets, prior to any proposed transition starting FY 21/22 Budget
- c) Discussion from current Independent Auditor regarding proposed transition back to Enterprise accounting from Special Revenue Fund accounting for the Community Service and Beach Funds
- d) For Possible Action: Discussion and Consideration of Southern Nevada Regional Housing Authority
 - 1. Report by the Department and Southern Nevada Regional Housing Authority
 - a) Discussion and Review regarding the requirements of Senate Bill No. 183 as approved during the 2017 Legislature
 - b) Update by SNRHA to comply with the requirements beginning with the FY 21/22 Budget
 - c) Discussion regarding concerns of potential impact of implementation on change of calendar year for reporting purposes
- 5. BRIEFING TO AND FROM THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF
 - (a) Update on the Legislative Report prepared by the Department reflecting Counties, Cities & Schools
- 6. REVIEW AND APPROVAL OF MINUTES
 - (a) For Possible Action: CLGF Committee Meeting – August 12, 2020
- 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, and on the Department of Administration website at <https://notice.nv.gov/>.