



NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District Board of Trustees will be held starting at 6:00 PM on June 14, 2023 at the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

Public comment is allowed and the public is welcome to make their public comment via telephone (the telephone number will be posted to our website on the day of the meeting). The meeting will be available for viewing at <https://livestream.com/accounts/3411104>.

A. PLEDGE OF ALLEGIANCE*

B. ROLL CALL OF TRUSTEES*

C. INITIAL PUBLIC COMMENTS - *Unless otherwise determined, the time limit shall be three (3) minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comment. The Board of Trustees may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*

D. APPROVAL OF AGENDA *(for possible action)*

The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block -OR- The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.

E. REPORTS TO THE BOARD - Reports are intended to inform the Board and/or the public.

1. 2022/2023 Diamond Peak Ski Resort Season Wrap Up Report presented by General Manager Diamond Peak Ski Resort Mike Bandelin – **pages 5 - 31**
2. Treasurer's Report - Requesting Trustee: Treasurer Ray Tulloch - Payment of Bills (For District Payments Exceeding \$50,000 or any Item of Capital Expenditure, in the Aggregate in any one Transaction, a Summary of Payments Made Shall be Presented to the Board at a Public Meeting for Review. The Board Hereby Authorizes Payment of any and all Obligations Aggregating Less than \$50,000 Provided They are Budgeted and the Expenditure is Approved According to District Signing Authority Policy) – **page 32**
3. General Manager's Report for June 14, 2023 (Requesting Staff Member: District General Manager Indra Winquest) – **pages 33 - 54**

F. CONSENT CALENDAR (for possible action)

1. **SUBJECT:** Review, discuss and possibly approve a contract time extension with Jacobs for the Effluent Storage Tank CIP# 2599SS2010 project (Requesting Staff Member: Director of Public Works Brad Underwood) – **pages 55 - 59**

Recommendation for Action: Review, discuss and approve a contract time extension with Jacobs for the Effluent Storage Tank CIP#2599SS2010 project.

Incline Village General Improvement District

Incline Village General Improvement District is a fiscally responsible community partner which provides superior utility services and community oriented recreation programs and facilities with passion for the quality of life and our environment while investing in the Tahoe basin.

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • EMAIL: info@ivgid.org

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NOTICE OF MEETING

Agenda for the Board Meeting of June 14, 2023 - Page 2

2. **SUBJECT:** Review, Discuss, and Possibly Approve a Contract with Armac Construction for Patch Paving SR 28 Between Incline Village, Nevada and Highway 50 Intersection (Requesting Staff Member: Director of Public Works Brad Underwood) – *pages 60 - 68*

Recommendation for Action:

1. Approve contract with Armac Construction for patch paving SR 28 between Incline Village, Nevada and Highway 50 Intersection in the amount of \$41,800.00 associated with the Effluent Pipeline Repairs CIP #EX23200400 Project.
 2. Authorize the Director of Public Works to execute the agreement in substantially the form presented.
3. **SUBJECT:** Review, Discuss and Possibly Approve a Purchase Order Service Agreement with Thunderbird Communications for a 2-year Maintenance Contract (Requesting Staff Member: Director of Public Works Brad Underwood) – *pages 69 - 76*

Recommendation for Action:

1. Approve a Purchase Order Service Agreement with Thunderbird Communications for a 2-year Maintenance Contract in the amount of \$57,600.
 2. Authorize the Director of Public Works to execute the contract in substantially the form presented.
4. **SUBJECT:** Review, Discuss and Possibly Approve a Purchase Order Service Agreement with Thunderbird Communications for RTU modifications. (Requesting Staff Member: Director of Public Works Brad Underwood) – *pages 77 - 84*

Recommendation for Action:

1. Approve a Purchase Order Service Agreement with Thunderbird Communications in the amount of \$9,570.
 2. Authorize the Director of Public Works to execute the agreement in substantially the form presented.
5. **SUBJECT:** Review, discuss and possibly approve setting a fee for the purchase of an Additional Recreation Pass for 2023/2024 in accordance with Ordinance 7, paragraph 104– *pages 85 - 87*

Recommendation for Action: That the Board of Trustees makes a motion to approve setting the fee of \$91 per Pass for the purchase of Additional Recreation Passes to those parcel owners who decide to purchase Additional Recreation Passes in accordance with Ordinance 7, paragraph 104.

6. **SUBJECT:** Meeting Minutes of May 10, 2023– *pages 88 - 339*
7. **SUBJECT:** Meeting Minutes of May 25, 2023– *pages 340 - 720*

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G. GENERAL BUSINESS (for possible action)

1. **SUBJECT:** Discussion of Resolution 1903: A Resolution approving the amendments to the Sewer and Water Schedule of Service Charges (Ordinances 2 and 4 respectively) (Requesting Staff Member: Director of Public Works Brad Underwood) – **pages 721 - 857**

Recommendation for Action: That the Board of Trustees discuss and adopt Resolution No. 1903 for the proposed amendments to the Sewer and Water Schedule of Service Charges.

2. **PUBLIC HEARING - SEWER AND WATER CHARGES (ORDINANCES 2 AND 4 RESPECTIVELY) – page 858**

Public Comments will be taken on this item. The Board Chairman will set the time limit for these comments at the meeting. It is anticipated that will be 3 minutes.

3. **SUBJECT:** Review, discuss and possibly approve Resolution 1903: A Resolution Approving the amendments to the Sewer and Water Schedule of Service Charges (Ordinances 2 and 4 respectively) (Requesting Staff Member: Director of Public Works Brad Underwood) – **pages 721 - 857**

Recommendation for Action: That the Board of Trustees makes a motion to approve Resolution 1903: A Resolution approving the amendments to the Sewer and Water Schedule of Service Charges (Ordinances 2 and 4 respectively)

4. **SUBJECT:** Review, discuss and possibly approve the Veteran's Club being a sponsor of Sharkfest 2023 to be held at Sand Harbor and co-sponsored with EnvrioSports (Requesting Staff Member: Director of Parks and Recreation Shelia Leijon) – **pages 859 - 867**

Recommendation for Action: That the Board of Trustees possibly approve the Veteran's Club being a sponsor of Sharkfest 2023 to be held at Sand Harbor and co-sponsored with EnvrioSports

5. **SUBJECT:** Review, discuss and possibly approve a contract with EXL Media for District paid advertising (Requesting Staff Member: Marketing Manager Paul Raymore) – **pages 868 - 892**

Recommendation for Action: That the Board of Trustees make a motion to authorize Staff to enter into an agreement with EXL Media for 2023/24 Fiscal Year media buying services for Diamond Peak Ski Resort, the Championship and Mountain Golf Courses, and the Facilities Department, for a not-to-exceed total amount of \$287,700.

6. **SUBJECT:** LSC Beach Study to include a discussion about the possibility of a future agenda item to approve the hiring of a consultant to redesign the beach access and gates for year round control of access (Requesting Staff Member: Director of Parks and Recreation Shelia Leijon) – **pages 893 - 902**

Recommendation for Action: That the Board of Trustees provide direction to Staff on how they want to move forward on this effort.

7. **SUBJECT:** Discussion of the format of the Board of Trustees meeting minutes (Requesting Trustee: Trustee Sara Schmitz) – **pages 903 - 905**

NOTICE OF MEETING

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- H. REDACTIONS FOR PENDING PUBLIC RECORDS REQUESTS (for possible action)
 - 1. Redactions for pending public records requests
- I. LONG RANGE CALENDAR
 - 1. Long Range Calendar– *pages 906 - 909*
- J. BOARD OF TRUSTEES UPDATE
- K. FINAL PUBLIC COMMENTS - Limited to a maximum of three (3) minutes in duration.
- L. ADJOURNMENT (for possible action)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before 9 a.m., Friday, June 9, 2023, a copy of this agenda (IVGID Board of Trustees Session of June 14, 2023) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 253:

1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
2. IVGID's website (www.yourtahoepalace.com/ivgid/board-of-trustees/meetings-and-agendas)
3. State of Nevada public noticing website (<https://notice.nv.gov/>)

/s/ Susan A. Herron

Susan A. Herron

Acting District Clerk (e-mail: sah@ivgid.org/phone # 775-832-1207)

Board of Trustees: *Matthew Dent - Chairman, Sara Schmitz, Michaela Tonking, Raymond Tulloch and David Noble*

Notes: *Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk (*) are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. **IVGID'S agenda packets are available at IVGID's website, www.yourtahoepalace.com; go to "Board Meetings and Agendas".***

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest
District General Manager

FROM: Mike Bandelin
Diamond Peak General Manager

SUBJECT: Diamond Peak 2022/2023 End of Season Report

DATE: June 14, 2023

I. RECOMMENDATIONS

This is an information report and therefore no Board action is required.

II. BACKGROUND AND DISCUSSION

This communication represents the FY2022-23 End of Season Update providing preliminary budget and actual results through April 30, 2023. The update also provides narratives, tables, year over year graphs and service metric's.

Diamond Peak - charges for service - revenues (sources) totaling \$12,739,052 were recorded through April 30, 2023. Charges for services collected represent \$648,054 over the budgeted amount of \$12,090,998 included in the Diamond Peak FY2022/23 Budget.

Diamond Peaks FY2022/23 budget includes Net Position operating expenditures (uses) totaling \$10,741,542 across all the ski venue departments. The April 30, 2023 financial report results include \$9,777,481 in expenditures or \$964,061 remaining.

Table 1 – Diamond Peak Financial statement of income, expenses and Change in net position through April 2023 including prior year actuals FY 2022-23 adopted budget, estimated actuals and FY 2023-24 Budget

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION BY CLASS**

DIAMOND PEAK FUND (340) YTD THROUGH APRIL 2023

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Budget FY2022-23	YTD Actuals FY2022-23	Budget Variance
OPERATING INCOME						
Charges for Services	9,781,499	10,206,918	11,583,667	12,090,998	12,739,052	648,054
Facility Fees	(1,638,033)	(1,650,784)	-	842,769	842,346	(423)
TOTAL OPERATING INCOME	8,143,466	8,573,145	11,617,207	12,949,502	13,581,398	631,896
OPERATING EXPENSE						
Salaries and Wages	2,771,784	2,740,266	2,967,130	3,903,964	3,527,833	(376,131)
Employee Fringe	870,179	902,190	971,743	1,331,768	956,874	(374,894)
Total Personnel Cost	3,641,963	3,642,456	3,938,873	5,235,732	4,484,707	(751,025)
Professional Services	69,873	17,267	13,257	23,700	14,817	(8,883)
Services and Supplies	1,901,995	1,484,635	2,188,697	2,386,206	2,293,838	(92,368)
Insurance	206,899	195,881	259,300	234,500	283,200	48,700
Utilities	511,366	547,831	492,946	641,435	771,066	129,631
Cost of Goods Sold	363,567	317,925	389,302	558,200	482,755	(75,445)
Central Services Cost	388,100	397,765	447,662	524,073	494,201	(29,872)
Depreciation	1,350,051	1,294,516	1,278,962	1,137,696	952,897	(184,799)
TOTAL OPERATING EXPENSE	8,433,815	7,898,275	9,008,999	10,741,542	9,777,481	(964,061)
NET INCOME (EXPENSE)	(290,350)	674,870	2,608,208	2,207,960	3,803,917	1,595,957
NON OPERATING INCOME						
Non Operating Income/ Leases	75,784	78,233	122,080	85,085	74,933	(10,152)
Investment Earnings	49,030	1,723	(38,873)	21,324	85,114	63,790
Proceeds from Capital Asset Dispositions	7,329	(39,929)	130,829	-	2,260	-
TOTAL NON OPERATING INCOME	132,144	40,027	214,036	106,409	162,307	55,898
NON OPERATING EXPENSE						
Debt Service Interest	-	(129)	440	219	220	1
Amortization	-	185	93	-	-	-
TOTAL NON OPERATING EXPENSE	-	56	533	219	220	1
INCOME(EXPENSE) BEFORE TRANSFERS	(158,206)	714,841	2,821,711	2,374,753	3,966,004	1,651,854
TRANSFERS						
Transfers In	-	-	19,333	-	-	-
Transfers Out	812,243	-	-	-	-	-
TOTAL TRANSFERS	(812,243)	-	19,333	-	-	-
CHANGE IN NET POSITION	(970,449)	714,841	2,841,043	2,374,753	3,966,004	1,651,854

Table 2 – Diamond Peak Financial statement of income, expenses and Change in net position including prior year actuals FY 2022-23 adopted budget, estimated actuals and FY 2023-24 Budget

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION BY CLASS

DIAMOND PEAK FUND (340) ESTIMATED ACTUAL

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Estimated Actuals FY 2022-23	Final Budget FY2023-24
OPERATING INCOME						
Charges for Services	9,781,499	10,206,918	11,583,667	12,090,998	12,749,053	12,813,368
Facility Fees	(1,638,033)	(1,650,784)	-	842,769	842,769	-
Interfund Services	-	17,011	33,540	15,735	7,910	14,985
TOTAL OPERATING INCOME	8,143,466	8,573,145	11,617,207	12,949,502	13,599,732	12,828,353
OPERATING EXPENSE						
Salaries and Wages	2,771,784	2,740,266	2,967,130	3,903,964	3,766,939	3,859,439
Employee Fringe	870,179	902,190	971,743	1,331,768	1,082,468	1,341,389
Total Personnel Cost	3,641,963	3,642,456	3,938,873	5,235,732	4,849,407	5,200,828
Professional Services	69,873	17,267	13,257	23,700	16,964	23,700
Services and Supplies	1,901,995	1,484,635	2,188,697	2,325,603	2,362,764	2,317,557
Insurance	206,899	195,881	259,300	234,500	234,500	276,100
Utilities	511,366	547,831	492,946	641,435	785,059	573,200
Cost of Goods Sold	363,567	317,925	389,302	558,200	479,022	513,550
Central Services Cost	388,100	397,765	447,662	524,073	581,083	554,449
Depreciation	1,350,051	1,294,516	1,278,962	1,137,696	1,137,696	1,251,500
TOTAL OPERATING EXPENSE	8,433,815	7,898,275	9,008,999	10,680,939	10,446,495	10,710,884
NET INCOME (EXPENSE)	(290,350)	674,870	2,608,208	2,268,563	3,153,237	2,117,469
NON OPERATING INCOME						
Other Sources	-	-	2,172	-	-	-
Non Operating Leases	75,784	78,233	122,080	85,085	85,085	84,567
Investment Earnings	49,030	1,723	(38,873)	21,324	91,741	180,400
Proceeds from Capital Asset						
Dispositions	7,329	(39,929)	130,829	-	2,260	-
TOTAL NON OPERATING INCOME	132,144	40,027	216,208	106,409	179,086	264,967
NON OPERATING EXPENSE						
Debt Service Interest	-	(129)	440	219	219	-
Amortization	-	185	93	-	-	-
TOTAL NON OPERATING EXPENSE	-	56	533	219	219	-
INCOME(EXPENSE) BEFORE TRANSFERS	(158,206)	714,841	2,823,883	2,374,753	3,332,104	2,382,436
TRANSFERS						
Transfers In	-	-	19,333	-	-	-
Transfers Out	812,243	-	-	-	-	-
TOTAL TRANSFERS	(812,243)	-	19,333	-	-	-
CHANGE IN NET POSITION	(970,449)	714,841	2,843,216	2,374,753	3,332,104	2,382,436

Highlights

The total skier visitation remained flat from the 2021/22 season. Total lift revenue increased by 7% from the prior season and season to date ski school revenue increased 12%. Food & Beverage revenue increased 8% as compared to the prior season while Equipment Rental remained flat with only a 1% increase in revenue for the season.

Received a substantial amount of snowfall of 437" inches throughout the season while only closing for one day of the season on March 10, 2023 due to a storm that caused heavy icing on all the ski lifts.

The venue completed 149 days of operation and remained in operation until May 1, 2023 which was the first operational day in May since the 1966/67 ski season.

Received Board of Trustees approval and funding for the installation of RFID lift access equipment. Although day ticket RFID media was provided to the customer beginning in March 2023, Staff was unable to complete the re-issuance of approximately 8,000 season passes to the pass holders. Prior to the start of the 2023/24 season, all renewed and new passes will be provided and the RFID access system will be fully operational.

Recruiting and hiring managers saw a slight increase in applicants from previous years which is a hopeful signal that the ski venue levels of operational service may return to forecasted expectations for the 2023/24 ski season.

Season-to-date Metrics

The ski venue opened for the season 5 days earlier than forecasted and operated 41 days longer than the 2021/22 season. Skier visits for the season remained flat as well as Season Pass sales in comparison to the previous season. PPH lift ticket sales increased by 59%. Food & Beverage total guest checks saw an increase as compared to last season of 45% and Rental Equipment units increased by 8%. Ski and Snowboard lesson combined tracked 2,296 lesson units or 17% below the actuals in the 2021/22 season. The hourly personnel hours worked by staff increased 24% as compared to 2021/22 actuals.

Table 3 – Diamond Peak key performance measures

Service Measure Units	Actuals	Actuals	Actuals	Budget	Actual	Budget
	<u>FY2019-20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>	<u>FY2022-23</u>	<u>FY202-23</u>	<u>FY2023-24</u>
Opening Date	12/7/2019	12/7/2020	12/16/2021	12/8/2022	12/3/2022	12/7/2023
Closing Date	3/15/2020	4/18/2021	4/3/2022	4/9/2023	5/1/2023	4/14/2024
Operating Days	100	133	108	123	149	130
Skier Visits	99,424	126,638	93,864	130,000	93,857	130,000
PPH Lift Tickets	7,950	9,869	7,835	9,000	12,435	9,000
Non PPH Lift Tickets	46,144	39,815	41,593	42,517	42,724	42,517
Non PPH Season Passes YTD	3,445	4,640	4,116	3,830	4,105	4,195
PPH Season Passes YTD	2,662	4,117	4,383	3,785	4,356	3,900
Food & Beverage Guest Checks	76,359	52,158	60,914	93,700	88,251	93,700
Rental Equipment Units	22,913	22,443	17,828	28,300	19,194	28,300
Child Ski Center Lessons	5,209	2,707	4,948	5,450	3,552	5,450
Ski and Ride Center Lessons	9,234	7,445	8,667	10,850	7,767	10,850
Hourly Personnel Hours Worked	107,561	95,279	92,783	124,374	115,087	111,937

Operating Margins

In addition to ski lift revenue, there are ski departments that provide ancillary revenue to the ski (340) fund. The table below provides the FY2023 operating budget margins including estimated actuals.

Table 4 – Diamond Peak revenue and expenses by ancillary departments

FY 2022/23	Budget			Estimated Actuals		
	Sources	Uses	Operating Margin	Sources	Uses	Operating Margin
Ski Veneue - Department						
Admissions and Fees	4,735,653			5,254,491		
Season Passes	2,200,000			2,350,486		
Food & Beverage - Main Lodge	1,387,000	1,099,277	21%	1,398,302	1,070,901	23%
Food & Beverage - Snowflake	427,400	310,822	27%	367,952	211,927	42%
Adult Ski & Snowboard Lessons	869,610	414,803	52%	1,121,615	452,819	60%
Child Ski & Snowboard Lessons	972,575	520,390	46%	797,002	418,207	48%
Ski & Snowboard Equipment Rental	1,196,370	331,223	72%	1,083,472	265,529	75%
Hyatt Sport Shop	342,290	107,376	69%	415,410	92,664	78%

Key Economic Indicators

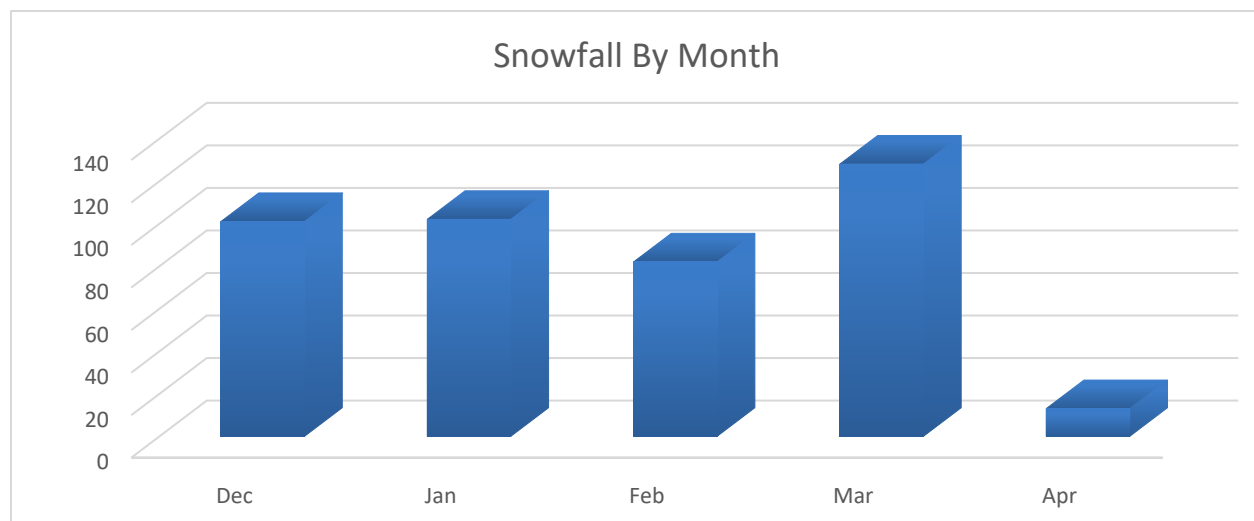
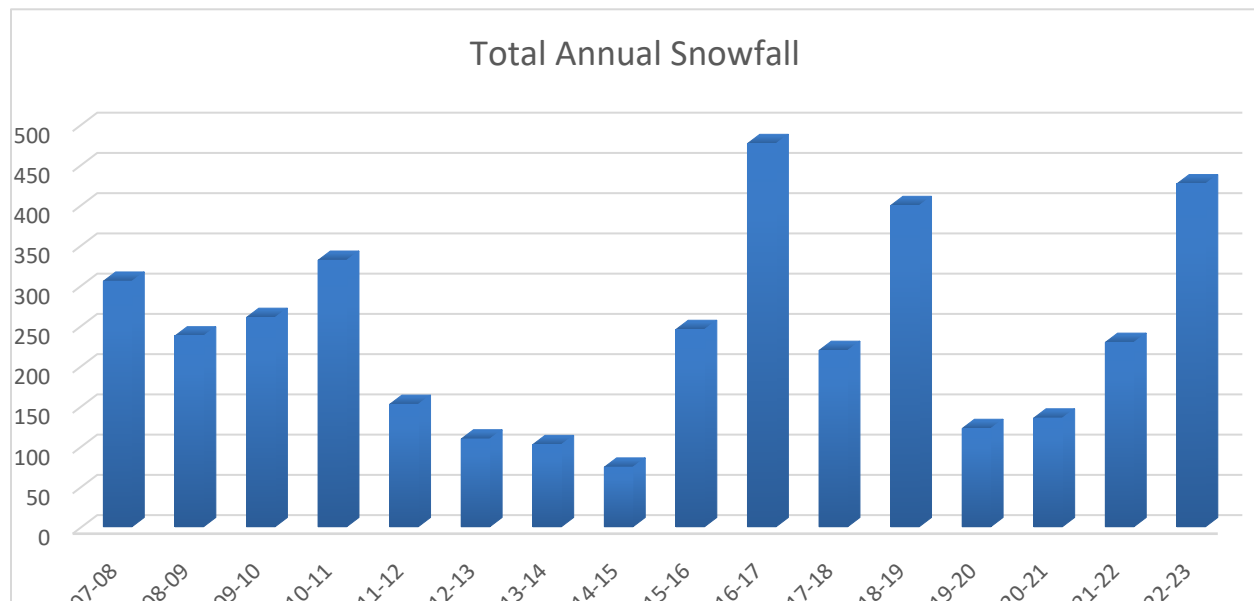
The following table provides information in regards to key economic indicators related to Diamond Peak including FY 2021/22 actuals, FY 2022/23 budget and estimated actuals for 2022/23.

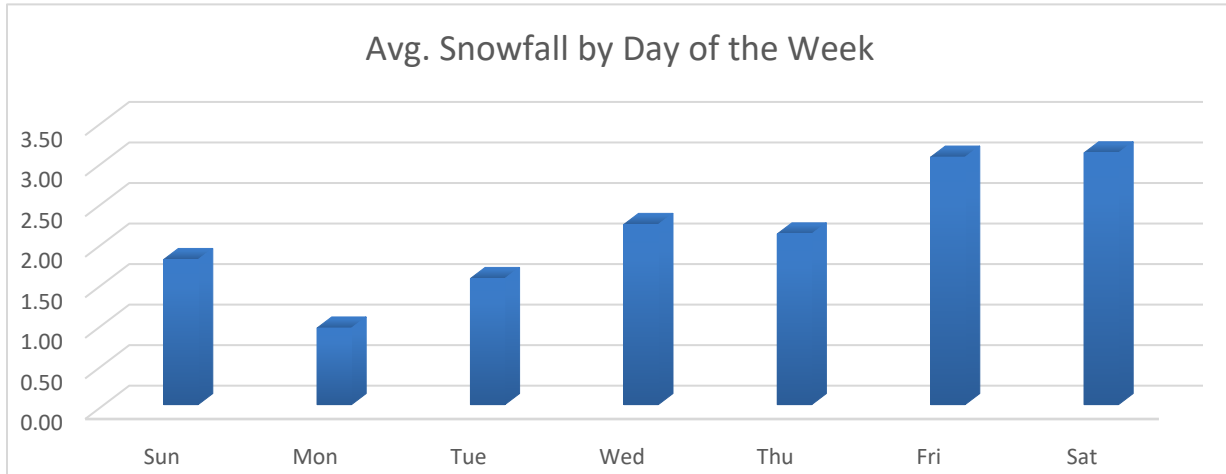
Table 5 – Diamond Peak key economic indicators, budget to actual

Diamond Peak Key Economic Indicators				
Indicator/Metric	Actual FY2021/22	Approved Budget FY2022/23	Preliminary Actuals FY2022/23	Variance To Budget
Ski Area Characteristics				
Season Length (days)	123	123	149	
Skiable Terrain (acres)	655	655	655	
Skier Visits	93,864	130,000	93,857	
VTF/Hr (000)	6,114	6,114	6,114	
Ski Area Economic Characteristics				
Adult Weekend Ticket Price	\$145.00	\$155.00	\$155.00	\$0.00
Summary Financial Data				
Profit (Loss)	\$4,384,320	\$2,612,768	\$3,926,679	\$1,313,911
Operating Profit Margin	36.4%	21.4%	30.5%	9%
Profit (Loss) / Skier Visit	\$46.71	\$20.10	\$41.84	\$21.7
Revenue Sources & Analysis				
Ticket Sales	\$4,734,265	\$4,735,653	\$5,259,900	\$524,247
Season Passes	\$2,380,271	\$2,200,000	\$2,350,486	\$150,486
Ski lessons	\$1,709,298	\$1,842,185	\$1,918,616	\$76,431
Food & Beverage	\$1,636,918	\$1,814,400	\$1,766,253	-\$48,147
Equipment Rentals	\$1,069,348	\$1,196,370	\$1,083,472	-\$112,898
Retail-Hyatt	\$437,417	\$342,290	\$415,410	\$73,120
Misc. Operating Rev	\$89,560	\$85,085	\$71,562	-\$13,523
Total Revenue	\$12,057,077	\$12,215,983	\$12,865,699	\$649,716
Total Rev / Skier Visit	\$128.45	\$93.97	\$137.08	\$43.11
Ticket Rev / Skier Visit	\$50.44	\$36.43	\$56.04	\$19.61
Ticket Yield*	34.8%	23.5%	36.2%	\$0.13
Lesson Rev / Skier Visit	\$18.21	\$14.17	\$20.44	\$6.27
Food & Beverage / Skier Visit	\$17.44	\$13.96	\$18.82	\$4.86
Rentals / Skier Visit	\$11.39	\$9.20	\$11.54	\$2.34
Retail / Skier Visit	\$4.66	\$2.63	\$4.43	\$1.79
Misc. Operating Rev/Skier Visit	\$0.95	\$0.65	\$0.76	\$0.11
Ticket Rev / Total Rev	39.3%	38.8%	40.9%	2%
Lesson Rev / Total Rev	14.2%	15.1%	14.9%	0%
Food & Beverage Rev / Total Rev	13.6%	14.9%	13.7%	-1%
Rental Rev / Total Rev	8.9%	9.8%	8.4%	-1%
Retail Rev / Total Rev	3.6%	2.8%	3.2%	0%
Misc. Operating Rev / Total Rev	0.7%	0.7%	0.6%	1%
Expenses & Analysis				
Cost of Goods Sold	\$332,024	\$558,200	\$483,864	-\$74,336
Direct labor + Taxes	\$3,938,872	\$5,235,731	\$4,840,487	-\$395,244
Other Operating Expenses	\$3,401,861	\$3,809,284	\$3,614,669	-\$194,615
Total Operating Expenses	\$7,672,757	\$9,603,215	\$8,939,020	-\$664,195
Total Expenses / Skier Visit	\$81.74	\$73.87	\$95.24	\$21.37
Cost of Goods Sold / Skier Visit	\$3.54	\$4.29	\$5.16	\$0.86
Direct labor / Skier Visit	\$41.96	\$40.27	\$51.57	\$11.30
Cost of Goods Sold / Total Expenses	4.3%	5.8%	5.4%	-0.4%
Direct labor / Total Expenses	51.3%	54.5%	54.2%	-0.4%

Snowfall

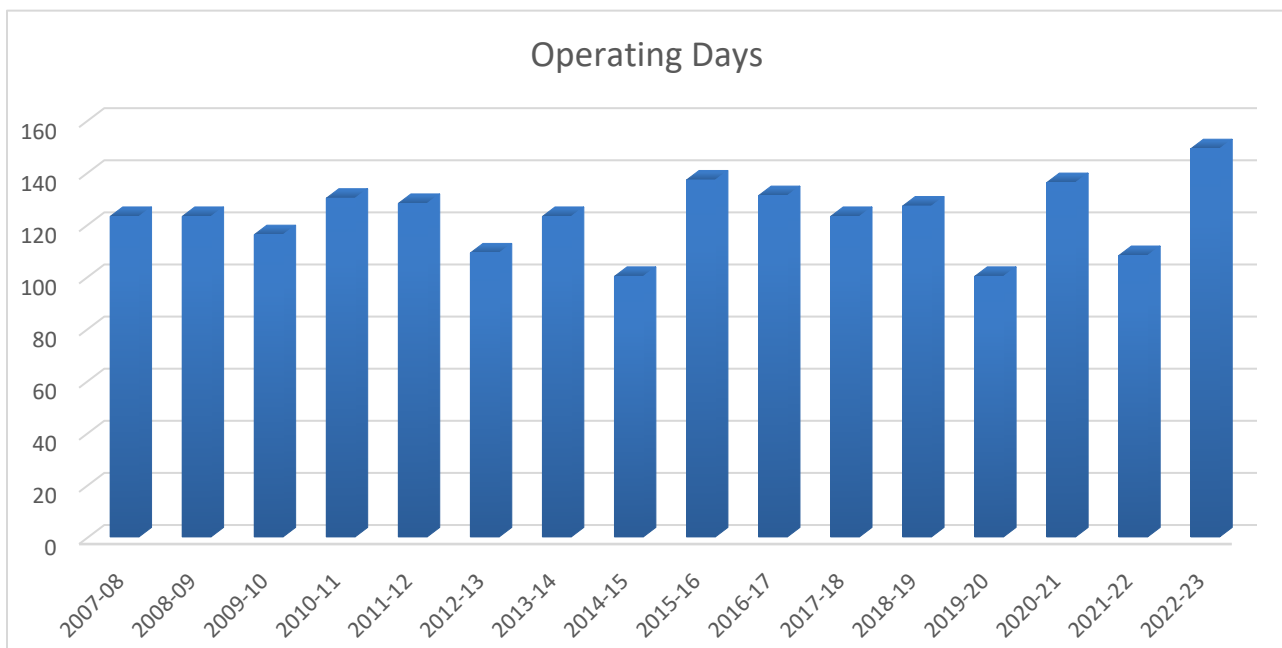
The ski area opened for the season on December 3, 2022 with mostly snowmaking trails available. On December 11, 2022, Staff recorded a storm producing 42" of snow which accommodated Staff to open 100% of the terrain to our community and guests. Other recent dates of the mountain opening with 100% of the trails fell on December 16, 2021 and December 17, 2009.





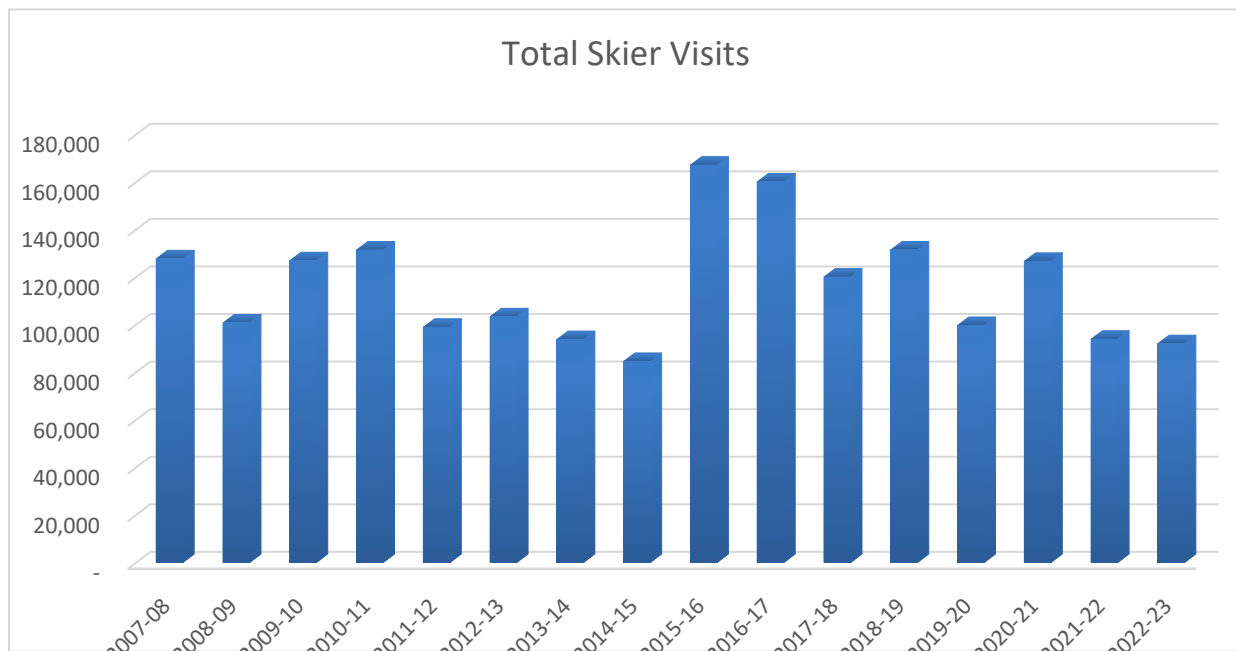
Operating Days

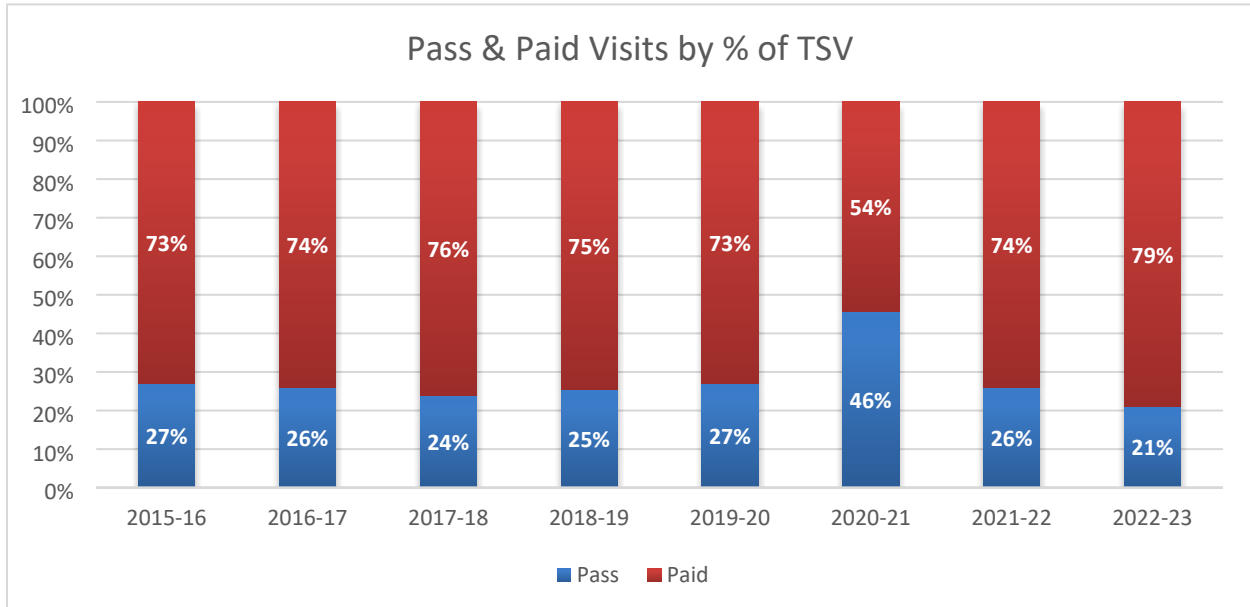
The ski area began operating on December 3, 2022 and operated for 149 days throughout the season. There was one day of closure of the ski area on March 10, 2023 due to a storm that caused heavy icing on all the ski lifts. The ski area closed for the season on May 1, 2023, which puts this past season third in the length of total operating days. The longest season occurred in 1966/67 with 170 days beginning on November 19, 1966 and closing on May 7, 1967. During the 1995/96 season the ski area opened on November 24, and closed on April 23, with 151 operating days. The typical operating plan identifies 123 days of operating while the 20+ year average of operating days equates to 119 days.

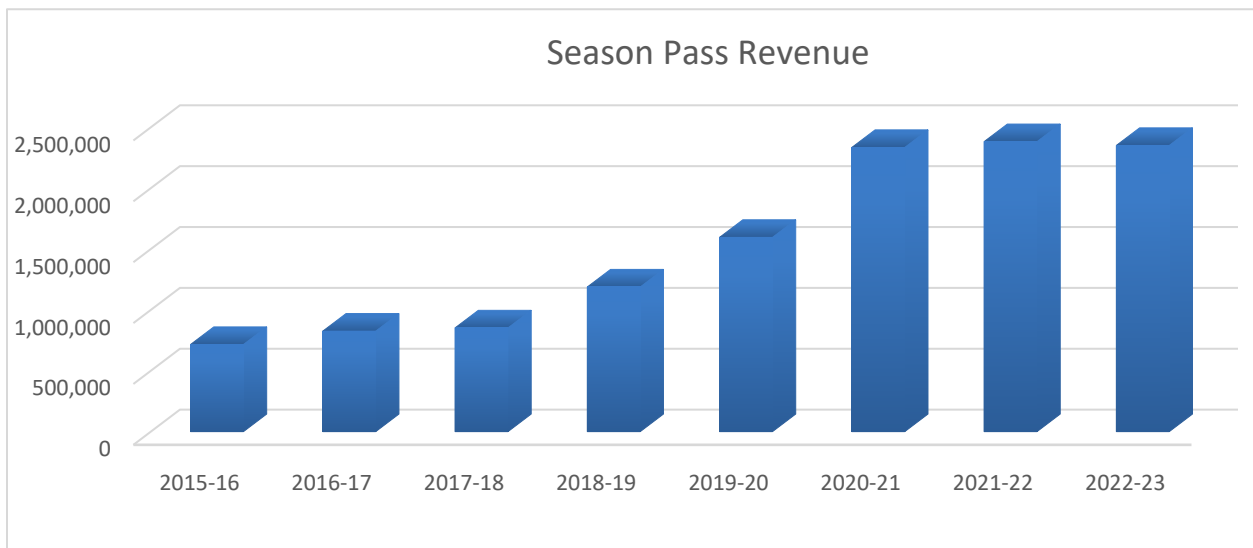
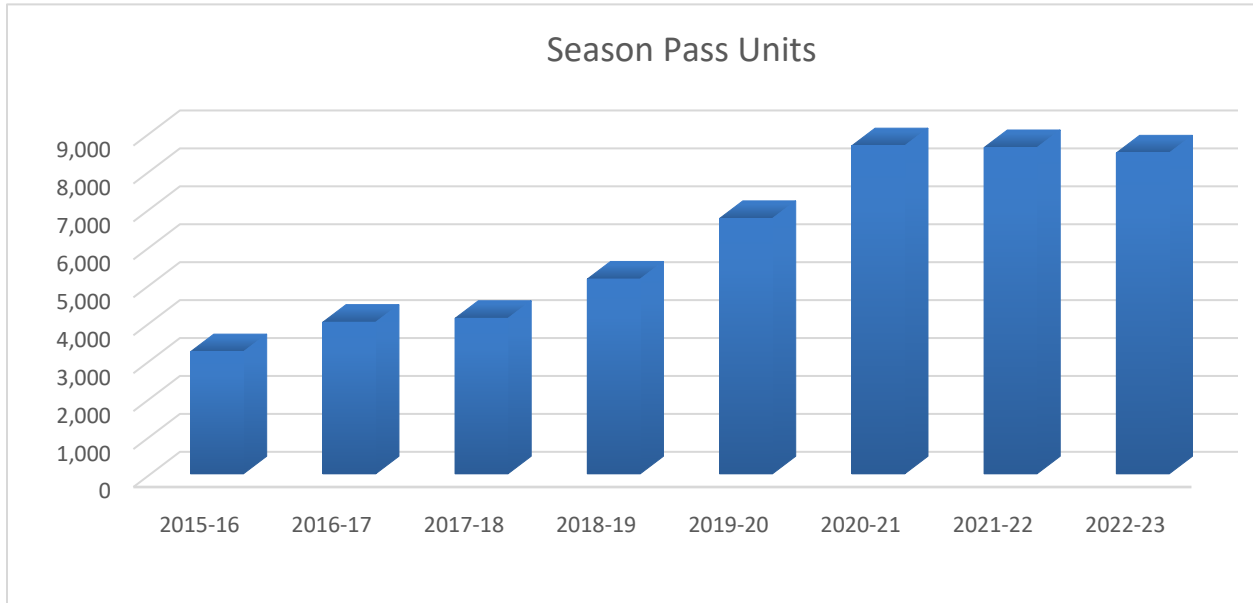


Visitation

Total skier visits for the season included 93,857 as compared to 93,864 during the 2021/22 ski season. This season's visitation count is 28% below the forecasted target of 130,000 visits. Staff feels that at least two items contributed to low visitation number, the inclement weather within the region producing travel implications as well as the insufficient attempt of scanning and recognizing season pass visits at the ski lifts. This season we recorded 21% of total pass visits which is down from the prior season of 26% with nearly the same number of passes issued. As a note, the national average of the percentage of pass visitation to total skier visits has been increasing over the last few seasons to over 50% of total visits.

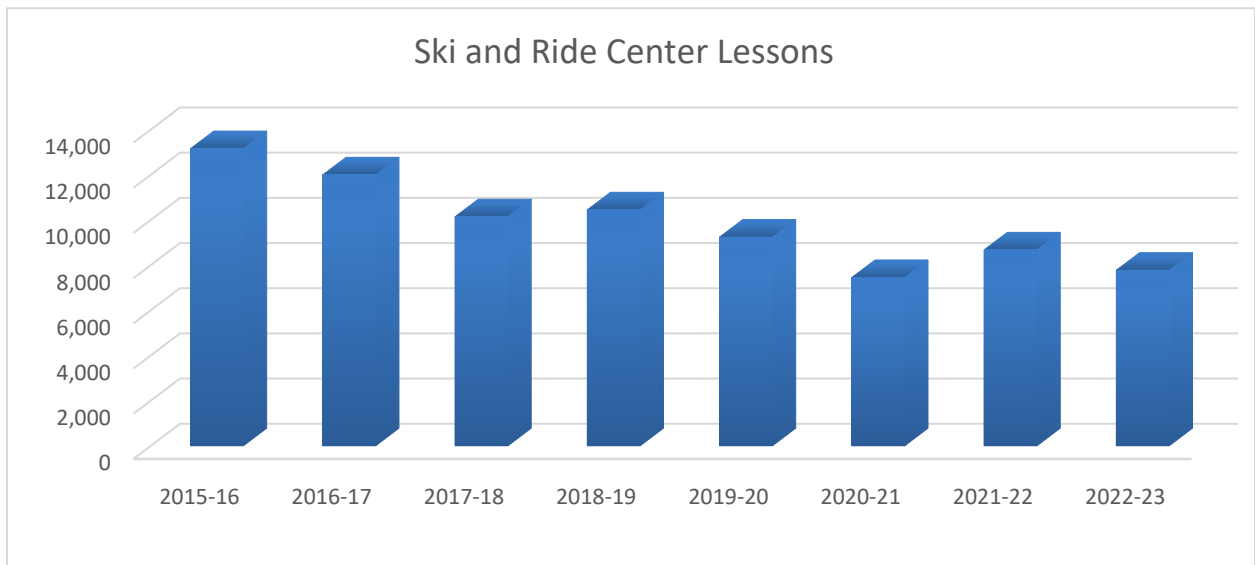
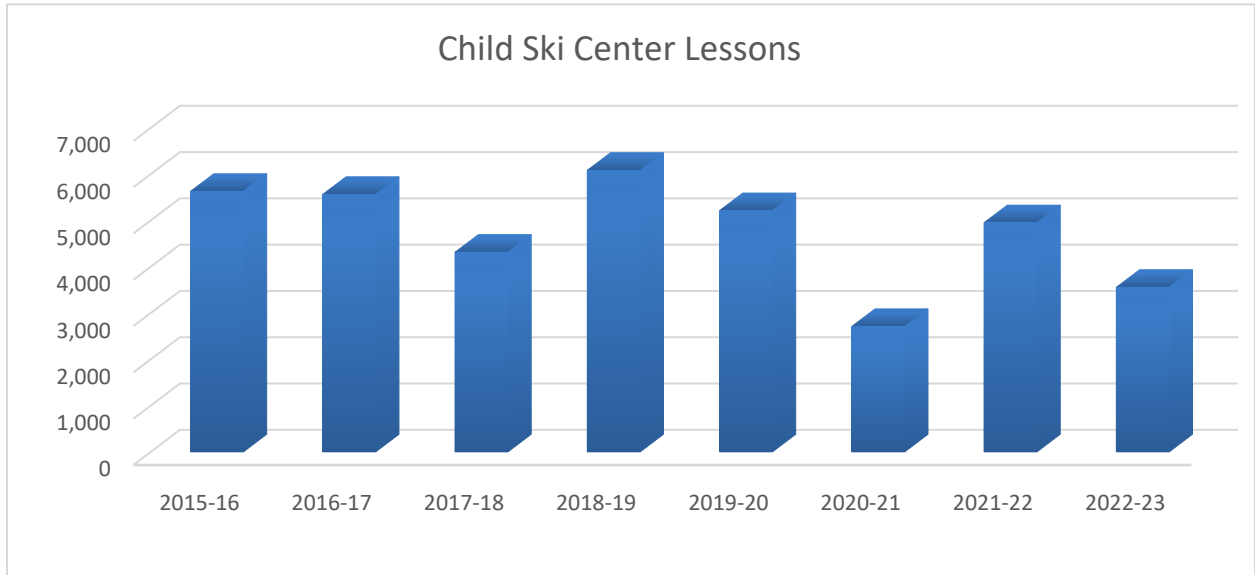


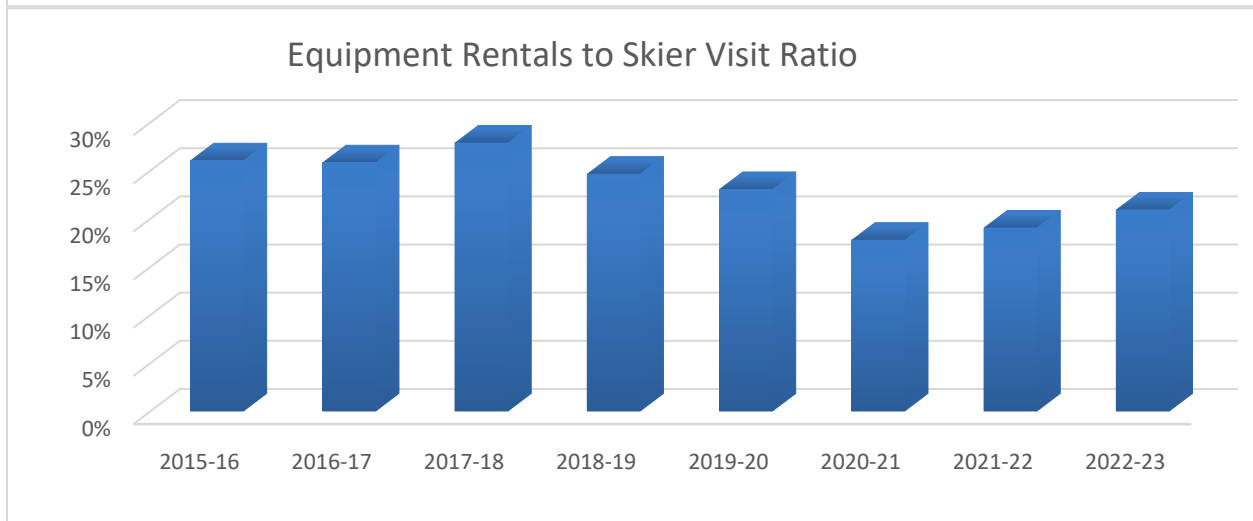
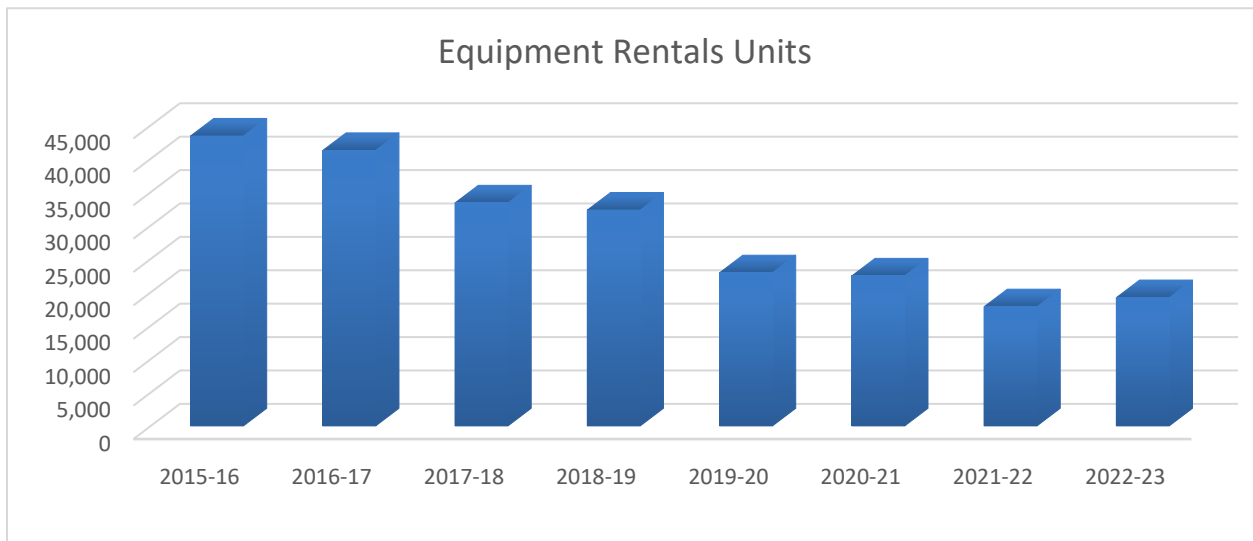
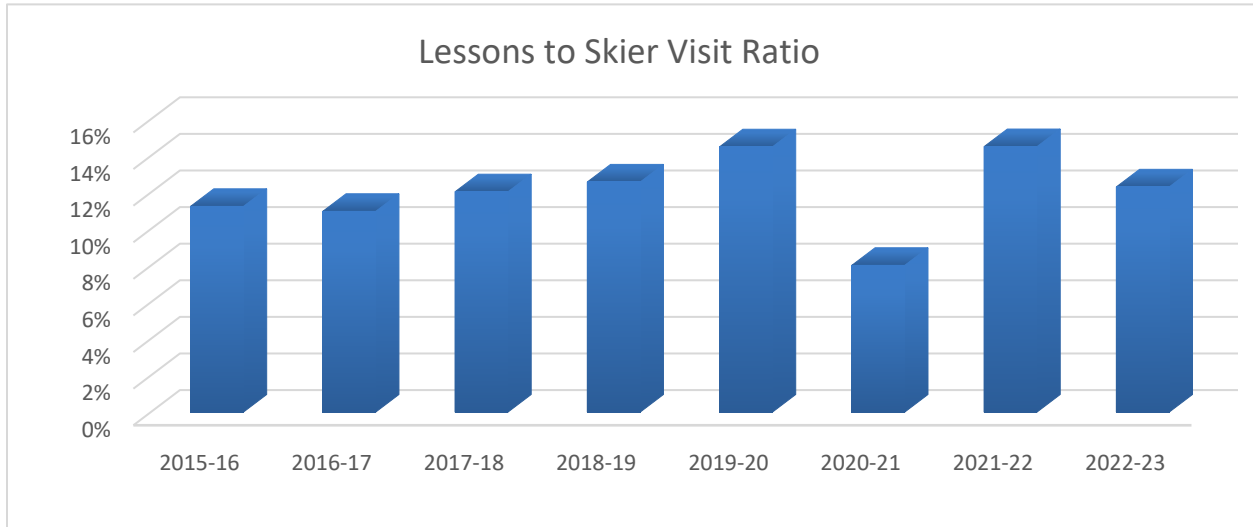




Skiing Services

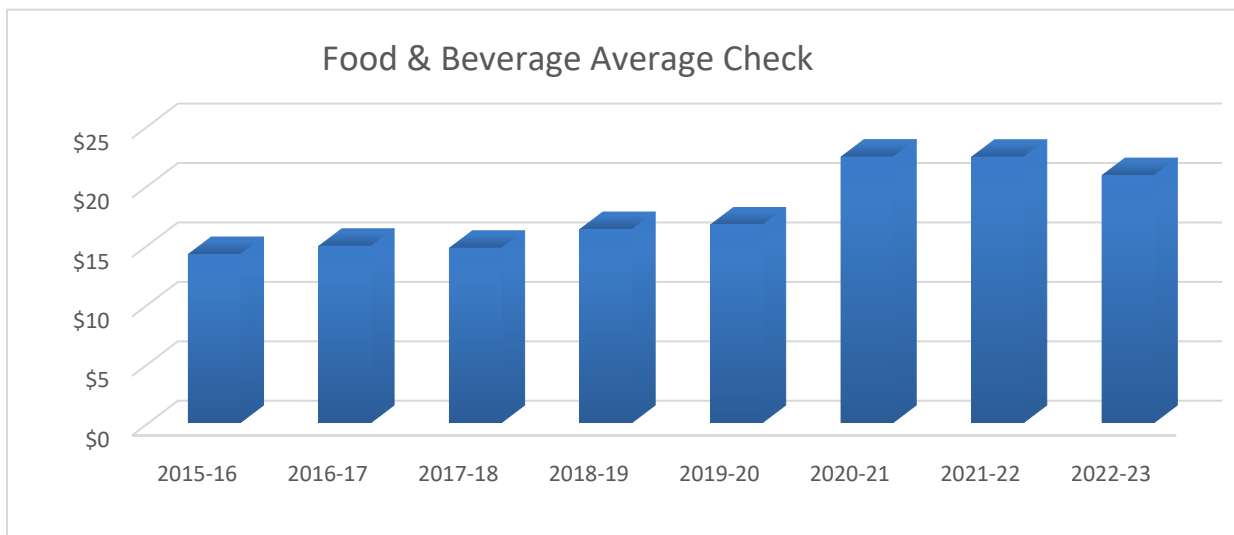
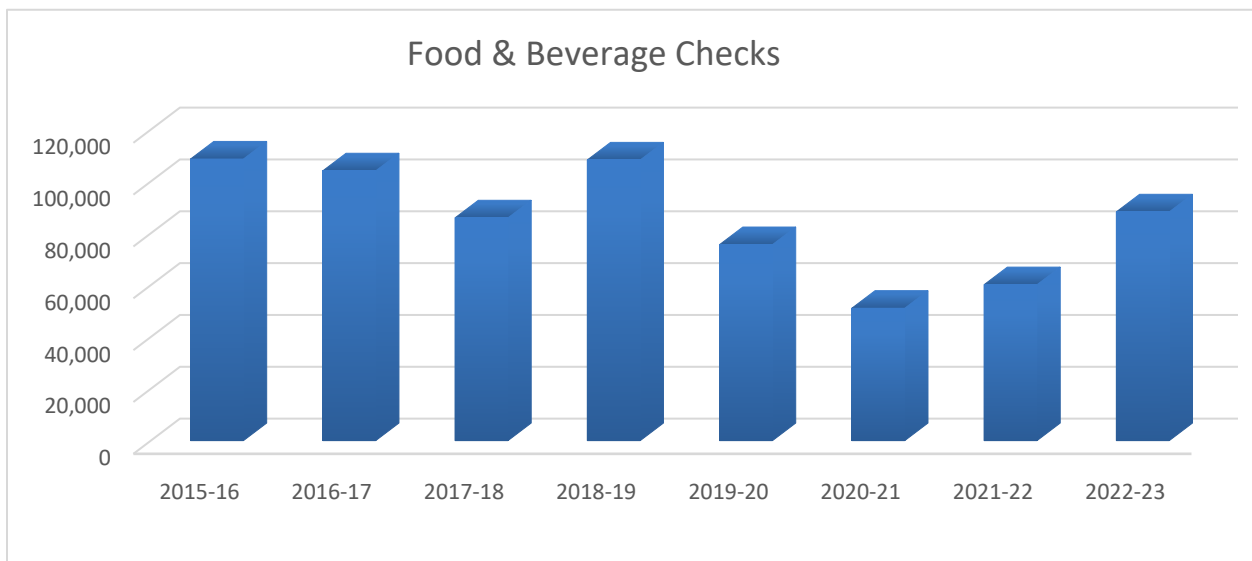
Lessons taught to guests this season in Child Ski Center saw a decrease of 28% from the prior season and a 35% decrease from the planned amount of lessons taught. Adult lessons were below the prior season total by 900 units or 10% and 28% under the forecasted amount. Equipment Rentals for the season were 1,313 units below the prior year season and 32% below the forecasted number of equipment rental units.





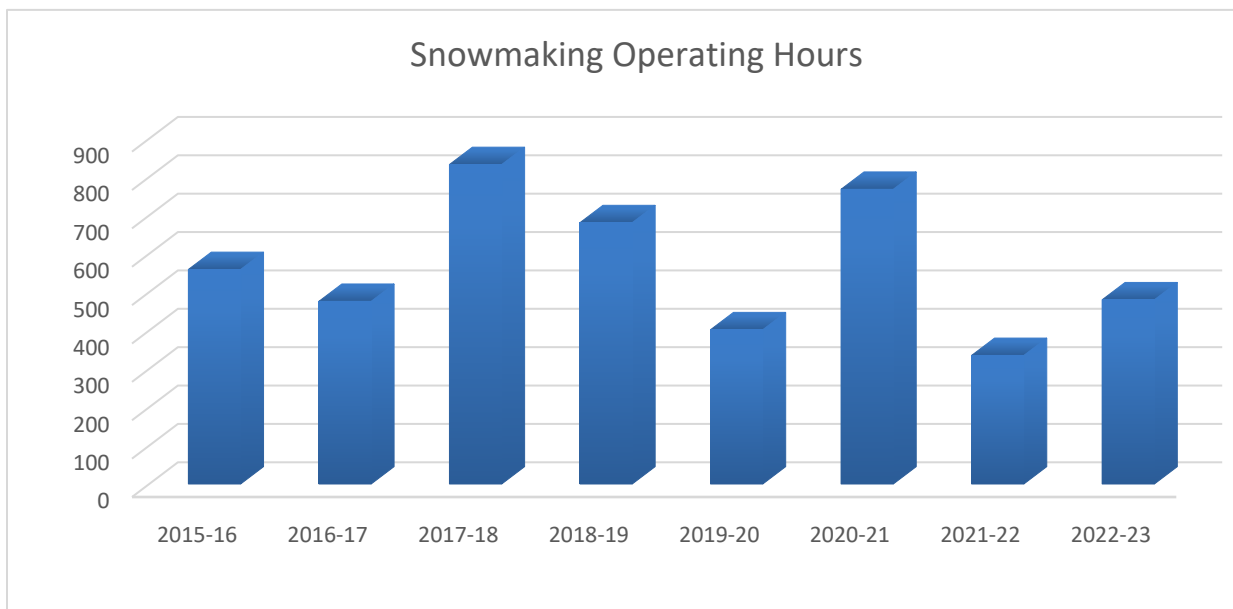
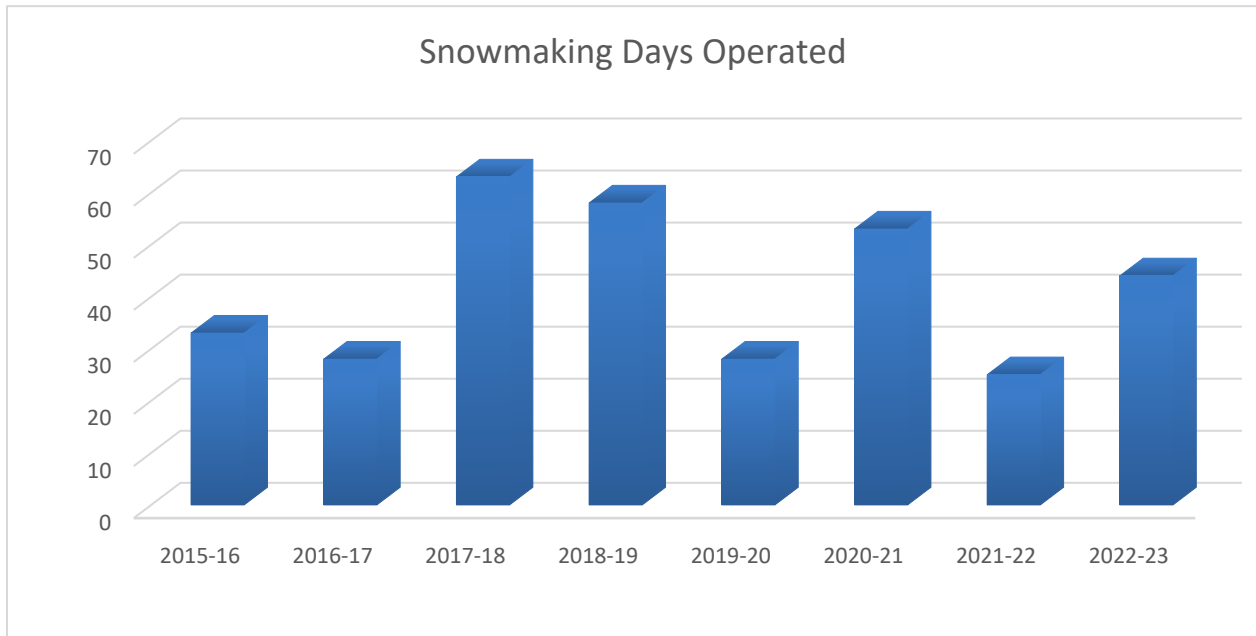
Food & Beverage

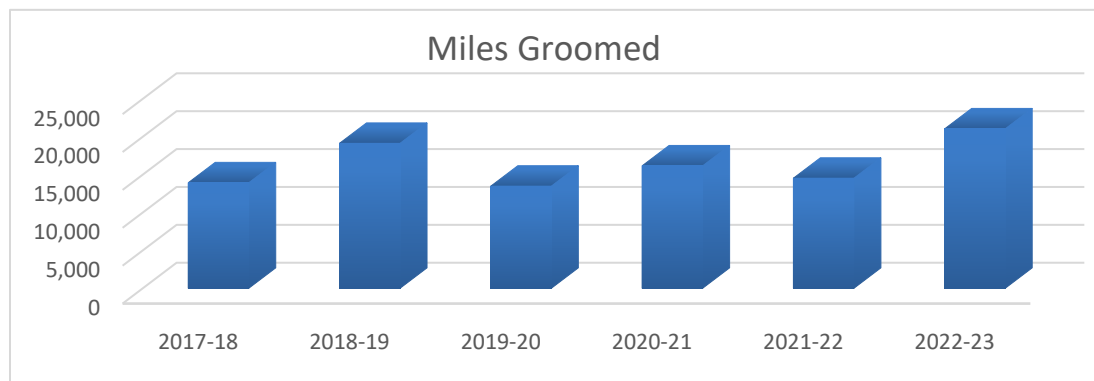
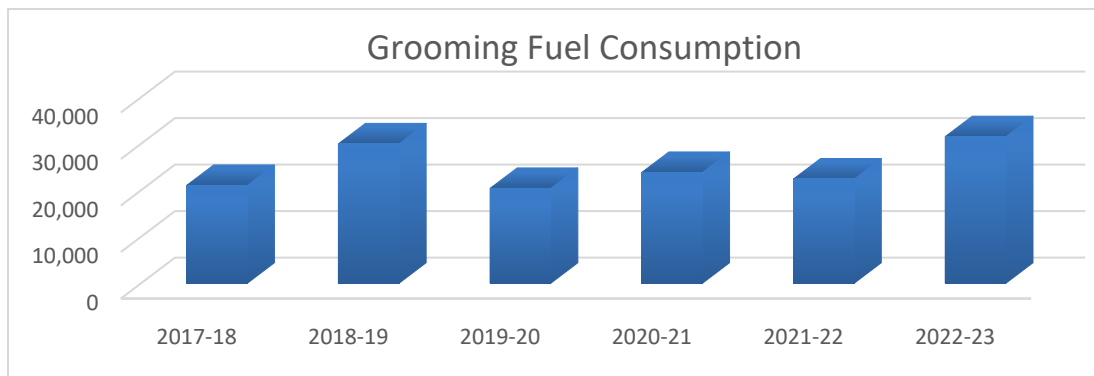
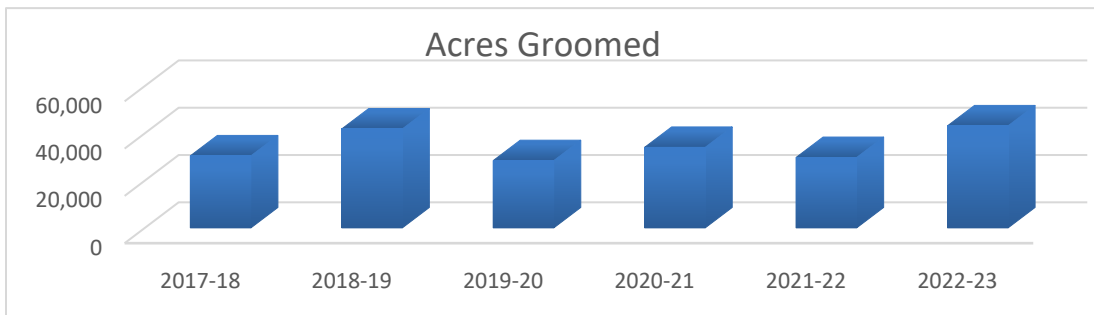
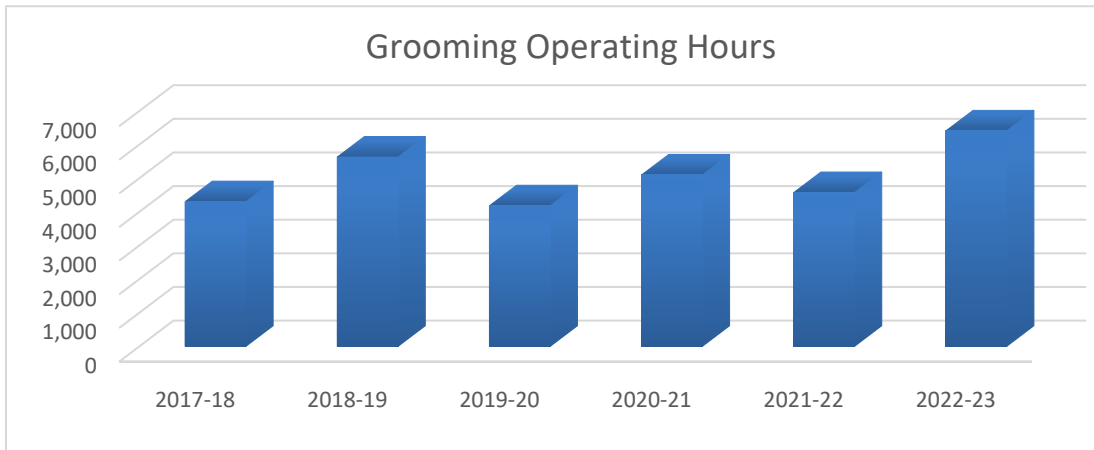
A key performance indicator for our food and beverage operation is the number of guest check units including the average revenue per check that is tracked throughout the season. This season total guest checks increased by 27,337 or 45% over last season, although 5,449 checks or 6% below the forecasted number of guest checks. The season budgeted forecast in revenue was \$1,814,400 for 123 operating days which equated to \$14,751 a day. This season, revenue totaled \$1,766,253 or \$11,854 a day for 149 days of operation. Staff had forecasted 130,000 visits during the 2022/23 season with F&B contributing \$13.96 a visit. This season F&B contributed \$18.82 a visit and 13.7% of the ski venues total revenue.



Snowmaking – Grooming

The charts below provide a year over year look at data as it relates to snowmaking and grooming operations. The snow surface and slope conditions are the most commonly critiqued aspect of the ski operation by our community and pass holders. Worth noting, the comments are usually or most often, that the snow surface and grooming quality is very good or great. The charts below provide a year over year look at some key indicators.





Operating Financials

The following table – 5 provides the results of budgeted Sources (revenue) and Uses (expenses) to the estimated actuals for all 340 funds.

Table 5 – Diamond Peak – line item detail budget to actual and Variance

Row Labels	DESC	BUDGET	ACTUAL	ENCUMB	REMAIN BUDGET
[-] Ski Fleet Maintenance					
[-] Expense		455,515	583,485	77,821	(205,791)
Ski Fleet Maintenance Total		455,515	583,485	77,821	(205,791)
[-] Ski Brushing					
[-] Expense		107,116	86,873	12,200	8,043
[-] Revenue		(15,735)	-	-	(15,735)
Ski Brushing Total		91,381	86,873	12,200	(7,692)
[-] Food & Beverage					
[-] Expense		1,624,808	1,113,844	524,768	(13,804)
[-] Revenue		(1,387,000)	(1,398,302)	-	11,302
Food & Beverage Total		237,808	(284,457)	524,768	(2,502)
[-] Admissions & Fees					
[-] Expense		-	64	-	(64)
[-] Revenue		(6,935,653)	(7,607,002)	-	671,349
Admissions & Fees Total		(6,935,653)	(7,606,938)	-	671,285
[-] Revenue Office					
[-] Expense		435,215	356,079	-	79,136
Revenue Office Total		435,215	356,079	-	79,136
[-] Lift Operations					
[-] Expense		1,188,347	1,091,612	142,448	(80,113)
Lift Operations Total		1,188,347	1,091,612	142,448	(80,113)
[-] Slope Maintenance					
[-] Expense		1,439,859	1,016,327	8,933	189,599
Slope Maintenance Total		1,439,859	1,016,327	8,933	189,599
[-] Mountain Operations					
[-] Expense		33,295	188,614	-	(155,319)
Mountain Operations Total		33,295	188,614	-	(155,319)
[-] Ski Patrol					
[-] Expense		306,877	388,925	-	(82,048)
Ski Patrol Total		306,877	388,925	-	(82,048)
[-] Ski & Ride Center					
[-] Expense		414,803	452,819	3,720	(41,737)
[-] Revenue		(869,610)	(1,129,185)	-	259,575
Ski & Ride Center Total		(454,807)	(676,366)	3,720	217,838
[-] Child Ski Center					
[-] Expense		530,390	418,207	-	112,184
[-] Revenue		(972,575)	(806,307)	-	(166,268)
Child Ski Center Total		(442,185)	(388,100)	-	(54,085)
[-] Equipment Rental					
[-] Expense		590,456	265,529	6,485	318,442
[-] Revenue		(1,196,370)	(1,085,832)	-	(110,539)
Equipment Rental Total		(605,914)	(820,303)	6,485	207,904
[-] Property Operations					
[-] Expense		809,460	967,290	96,097	(253,927)
Property Operations Total		809,460	967,290	96,097	(253,927)
[-] Hyatt Shop					
[-] Expense		107,376	92,664	-	14,712
[-] Revenue		(342,290)	(415,410)	-	73,120
Hyatt Shop Total		(234,914)	(322,746)	-	87,832
[-] Ski Marketing					
[-] Expense		587,008	522,064	99,878	(34,933)
Ski Marketing Total		587,008	522,064	99,878	(34,933)
[-] Administration					
[-] Expense		3,898,280	3,037,508	263,717	509,375
[-] Revenue		(909,278)	(971,961)	-	62,683
Administration Total		2,989,002	2,065,547	263,717	572,058
[-] Food & Beverage Snowflake					
[-] R		(427,400)	(367,952)	-	(59,449)
[-] E		312,082	212,981	3,329	95,772
Food & Beverage Snowflake Total		(115,318)	(154,971)	3,329	36,323

Attachments:

- Monthly Financial Summary Reports – FY2022/2023 – through December, January, February, March and April 30, 2023
 - Attachment A - Sources and Uses (340 Fund)
 - Attachment B – Statement of Revenue , Expenses and Charges in Net Position (340 Fund)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
SKI

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
 July thru December 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	12,090,998	4,415,085	4,260,951	(154,134)	4,419,230	4,307,797	(111,433)
Facility Fees	842,769	-	-	-	495,900	510,414	14,514
Interfund Services	15,735	-	-	-	-	-	-
Non Operating Income/Leases	85,085	1,163	43	(1,120)	78,107	74,804	(3,303)
Investment Earnings	21,324	1,777	22,030	20,253	10,662	23,705	13,043
Proceeds from Capital Asset Dispositions	-	-	-	-	-	2,260	2,260
TOTAL SOURCES	13,055,911	4,418,025	4,283,024	(135,001)	5,003,899	4,918,979	(84,920)
USES							
Salaries and Wages	3,903,964	654,770	448,165	206,605	1,446,234	1,151,117	295,117
Employee Fringe	1,331,768	175,482	117,958	57,524	538,511	407,707	130,804
Total Personnel Cost	5,235,732	830,252	566,124	264,128	1,984,745	1,558,824	425,921
Professional Services	23,700	1,000	-	1,000	17,700	11,417	6,283
Services and Supplies	2,386,206	312,684	359,617	(46,932)	1,410,840	1,125,453	285,387
Insurance	234,500	39,083	-	39,083	78,167	12,660	65,507
Utilities	641,435	183,678	219,655	(35,977)	380,220	492,311	(112,091)
Cost of Goods Sold	558,200	115,100	99,127	15,973	115,100	99,127	15,973
Central Services Cost	524,073	43,673	86,890	(43,217)	262,038	214,937	47,101
Capital Improvements	1,557,059	-	1,689	(1,689)	1,557,059	62,064	1,494,995
Debt Service	19,769	-	-	-	19,769	19,770	(1)
TOTAL USES	11,180,674	1,525,471	1,333,101	192,370	5,825,637	3,596,562	2,229,076
SOURCES(USES)	1,875,237	2,892,554	2,949,923	57,369	(821,738)	1,322,417	2,144,156

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
SKI

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
 July 2022 thru January 2023

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	12,090,998	2,506,408	2,550,834	44,426	6,925,638	6,858,631	(67,007)
Facility Fees	842,769	-	-	-	495,900	510,414	14,514
Interfund Services	15,735	-	-	-	-	-	-
Non Operating Income/Leases	85,085	1,163	43	(1,120)	79,270	74,847	(4,423)
Investment Earnings	21,324	1,777	18,656	16,879	12,439	42,361	29,922
Proceeds from Capital Asset Dispositions	-	-	-	-	-	2,260	2,260
TOTAL SOURCES	13,055,911	2,509,348	2,569,533	60,185	7,513,247	7,488,512	(24,735)
USES							
Salaries and Wages	3,903,964	644,573	649,615	(5,042)	2,090,807	1,800,732	290,075
Employee Fringe	1,331,768	189,494	147,216	42,278	728,005	554,923	173,082
Total Personnel Cost	5,235,732	834,067	796,831	37,236	2,818,812	2,355,655	463,158
Professional Services	23,700	1,000	-	1,000	18,700	11,417	7,283
Services and Supplies	2,386,206	274,704	271,507	3,198	1,685,544	1,396,960	288,584
Insurance	234,500	39,083	-	39,083	117,250	12,660	104,590
Utilities	641,435	135,673	97,833	37,841	515,893	590,144	(74,251)
Cost of Goods Sold	558,200	128,000	128,314	(314)	243,100	227,440	15,660
Central Services Cost	524,073	43,673	78,433	(34,760)	305,711	293,370	12,341
Capital Improvements	1,557,059	-	3,060	(3,060)	1,557,059	65,124	1,491,935
Debt Service	19,769	-	-	-	19,769	19,770	(1)
TOTAL USES	11,180,674	1,456,201	1,375,977	80,224	7,281,838	4,972,539	2,309,299
SOURCES(USES)	1,875,237	1,053,147	1,193,556	140,409	231,409	2,515,973	2,284,565

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
SKI**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	12,090,998	2,532,125	3,056,411	524,286	9,457,763	9,915,042	457,279
Facility Fees	842,769	191,906	181,591	(10,315)	687,806	692,005	4,199
Interfund Services	15,735	-	-	-	-	-	-
Non Operating Income/Leases	85,085	1,163	-	(1,163)	80,433	74,847	(5,586)
Investment Earnings	21,324	1,777	(4,229)	(6,006)	14,216	38,132	23,916
Proceeds from Capital Asset Dispositions	-	-	-	-	-	2,260	2,260
TOTAL SOURCES	13,055,911	2,726,971	3,233,773	506,802	10,240,218	10,722,285	482,067
USES							
Salaries and Wages	3,903,964	633,756	614,074	19,682	2,724,563	2,414,805	309,758
Employee Fringe	1,331,768	173,918	135,620	38,298	901,923	690,543	211,381
Total Personnel Cost	5,235,732	807,674	749,693	57,981	3,626,486	3,105,348	521,138
Professional Services	23,700	1,000	-	1,000	19,700	11,417	8,283
Services and Supplies	2,386,206	253,134	388,355	(135,220)	1,938,678	1,793,344	145,335
Insurance	234,500	39,083	-	39,083	156,333	12,660	143,673
Utilities	641,435	35,158	15,556	19,602	551,052	611,269	(60,217)
Cost of Goods Sold	558,200	128,400	90,995	37,405	371,500	318,436	53,064
Central Services Cost	524,073	43,673	71,198	(27,525)	349,384	364,568	(15,184)
Capital Improvements	1,557,059	-	212,773	(212,773)	1,557,059	277,897	1,279,162
Debt Service	19,769	-	-	-	19,769	19,770	(1)
TOTAL USES	11,180,674	1,308,123	1,528,571	(220,448)	8,589,961	6,514,708	2,075,253
SOURCES(USES)	1,875,237	1,418,848	1,705,202	286,354	1,650,257	4,207,577	2,557,321

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
SKI

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
 July thru March 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	12,090,998	1,839,870	1,605,003	(234,867)	11,297,633	11,520,045	222,412
Facility Fees	842,769	-	-	-	687,806	692,005	4,199
Interfund Services	15,735	-	-	-	-	-	-
Non Operating Income/Leases	85,085	1,163	86	(1,077)	81,596	74,933	(6,663)
Investment Earnings	21,324	1,777	26,809	25,032	15,993	64,941	48,948
Proceeds from Capital Asset Dispositions	-	-	-	-	-	2,260	2,260
TOTAL SOURCES	13,055,911	1,842,810	1,631,899	(210,911)	12,083,028	12,354,184	271,156
USES							
Salaries and Wages	3,903,964	572,005	592,731	(20,726)	3,296,568	3,007,536	289,032
Employee Fringe	1,331,768	165,550	137,250	28,299	1,067,473	827,793	239,680
Total Personnel Cost	5,235,732	737,555	729,981	7,574	4,364,041	3,835,329	528,712
Professional Services	23,700	1,000	3,400	(2,400)	20,700	14,817	5,883
Services and Supplies	2,386,206	202,924	328,155	(125,230)	2,141,603	2,121,498	20,105
Insurance	234,500	39,083	-	39,083	195,417	12,660	182,757
Utilities	641,435	35,673	104,080	(68,406)	586,725	715,349	(128,624)
Cost of Goods Sold	558,200	132,000	95,435	36,565	503,500	413,871	89,629
Central Services Cost	524,073	43,673	71,246	(27,573)	393,057	435,814	(42,757)
Capital Improvements	2,035,616	-	18,482	(18,482)	2,035,616	401,837	1,633,779
Debt Service	19,769	-	-	-	19,769	19,770	(1)
TOTAL USES	11,659,231	1,191,909	1,350,778	(158,870)	10,260,427	7,970,945	2,289,482
SOURCES(USES)	1,396,680	650,901	281,121	(369,781)	1,822,601	4,383,240	2,560,639

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
SKI

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

July thru April 2023

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	12,090,998	792,315	1,219,008	426,693	12,089,948	12,739,052	649,104
Facility Fees	842,769	138,302	134,341	(3,961)	826,108	826,346	238
Interfund Services	15,735	-	-	-	-	-	-
Non Operating Income/Leases	85,085	1,163	-	(1,163)	82,759	74,933	(7,826)
Investment Earnings	21,324	1,777	20,173	18,396	17,770	85,114	67,344
Proceeds from Capital Asset Dispositions	-	-	-	-	-	2,260	2,260
TOTAL SOURCES	13,055,911	933,557	1,373,521	439,964	13,016,585	13,727,705	711,120
USES							
Salaries and Wages	3,903,964	424,761	520,297	(95,536)	3,721,329	3,527,833	193,496
Employee Fringe	1,331,768	138,701	129,081	9,620	1,206,174	956,874	249,300
Total Personnel Cost	5,235,732	563,462	649,378	(85,916)	4,927,503	4,484,707	442,796
Professional Services	23,700	1,000	-	1,000	21,700	14,817	6,883
Services and Supplies	2,386,206	120,244	172,340	(52,095)	2,261,847	2,293,838	(31,991)
Insurance	234,500	39,083	270,540	(231,457)	234,500	283,200	(48,700)
Utilities	641,435	25,573	55,718	(30,144)	612,298	771,066	(158,768)
Cost of Goods Sold	558,200	54,700	68,884	(14,184)	558,200	482,755	75,445
Defensible Space	-	-	-	-	-	-	-
Capital Improvements	2,035,616	-	17,743	(17,743)	2,035,616	419,580	1,616,036
Transfers Out	-	-	-	-	-	-	-
TOTAL USES	11,659,231	847,736	1,292,989	(445,253)	11,108,163	9,263,934	1,844,230

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
SKI**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
Through December

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	12,090,998	4,415,085	4,260,951	(154,134)	4,419,230	4,307,797	(111,433)
Facility Fees	842,769	-	-	-	495,900	510,414	14,514
TOTAL OPERATING INCOME	12,949,502	4,415,085	4,260,951	(154,134)	4,915,130	4,818,211	(96,919)
OPERATING EXPENSE							
Salaries and Wages	3,903,964	654,770	448,165	206,605	1,446,234	1,151,117	295,117
Employee Fringe	1,331,768	175,482	117,958	57,524	538,511	407,707	130,804
Total Personnel Cost	5,235,732	830,252	566,124	264,128	1,984,745	1,558,824	425,921
Professional Services	23,700	1,000	-	1,000	17,700	11,417	6,283
Services and Supplies	2,386,206	312,684	359,617	(46,932)	1,410,840	1,125,453	285,387
Insurance	234,500	39,083	-	39,083	78,167	12,660	65,507
Utilities	641,435	183,678	219,655	(35,977)	380,220	492,311	(112,091)
Cost of Goods Sold	558,200	115,100	99,127	15,973	115,100	99,127	15,973
Central Services Cost	524,073	43,673	86,890	(43,217)	262,038	214,937	47,101
Depreciation	1,137,696	94,808	104,706	(9,898)	568,848	638,779	(69,931)
TOTAL OPERATING EXPENSE	10,741,542	1,620,279	1,436,118	184,161	4,817,658	4,153,507	664,151
NET INCOME (EXPENSE)	2,207,960	2,794,806	2,824,833	30,027	97,472	664,704	567,231
NON OPERATING INCOME							
Non Operating Income/Leases	85,085	1,163	43	(1,120)	78,107	74,804	(3,303)
Investment Earnings	21,324	1,777	22,030	20,253	10,662	23,705	13,043
Proceeds from Capital Asset Dispositions	-	-	-	-	-	2,260	2,260
Funded Capital Resources	-	-	-	-	-	-	-
TOTAL NON OPERATING INCOME	106,409	2,940	22,073	19,133	88,769	100,768	11,999
NON OPERATING EXPENSE							
Debt Service Interest	219	-	-	-	219	220	(1)
TOTAL NON OPERATING EXPENSE	219	-	-	-	219	220	(1)
INCOME(EXPENSE) BEFORE TRANSFERS	2,314,150	2,797,746	2,846,906	49,160	186,022	765,252	579,230
CHANGE IN NET POSITION	2,314,150	2,797,746	2,846,906	49,160	186,022	765,252	579,230

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
SKI

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	12,090,998	2,506,408	2,550,834	44,426	6,925,638	6,858,631	(67,007)
Facility Fees	842,769	-	-	-	495,900	510,414	14,514
TOTAL OPERATING INCOME	12,949,502	2,506,408	2,550,834	44,426	7,421,538	7,369,045	(52,493)
OPERATING EXPENSE							
Salaries and Wages	3,903,964	644,573	649,615	(5,042)	2,090,807	1,800,732	290,075
Employee Fringe	1,331,768	189,494	147,216	42,278	728,005	554,923	173,082
Total Personnel Cost	5,235,732	834,067	796,831	37,236	2,818,812	2,355,655	463,158
Professional Services	23,700	1,000	-	1,000	18,700	11,417	7,283
Services and Supplies	2,386,206	274,704	271,507	3,198	1,410,840	1,396,960	13,881
Insurance	234,500	39,083	-	39,083	117,250	12,660	104,590
Utilities	641,435	135,673	97,833	37,841	515,893	590,144	(74,251)
Cost of Goods Sold	558,200	128,000	128,314	(314)	243,100	227,440	15,660
Central Services Cost	524,073	43,673	78,433	(34,760)	305,711	293,370	12,341
Depreciation	1,137,696	94,808	104,706	(9,898)	663,656	743,485	(79,829)
TOTAL OPERATING EXPENSE	10,741,542	1,551,009	1,477,623	73,386	6,093,963	5,631,131	462,832
NET INCOME (EXPENSE)	2,207,960	955,399	1,073,211	117,812	1,327,575	1,737,914	410,339
NON OPERATING INCOME							
Non Operating Income/Leases	85,085	1,163	43	(1,120)	79,270	74,847	(4,423)
Investment Earnings	21,324	1,777	18,656	16,879	12,439	42,361	29,922
Proceeds from Capital Asset Dispositions	-	-	-	-	-	2,260	2,260
Funded Capital Resources	-	-	-	-	-	-	-
TOTAL NON OPERATING INCOME	106,409	2,940	18,699	15,759	91,709	119,468	27,759
NON OPERATING EXPENSE							
Debt Service Interest	219	-	-	-	219	220	(1)
TOTAL NON OPERATING EXPENSE	219	-	-	-	219	220	(1)
INCOME(EXPENSE) BEFORE TRANSFERS	2,314,150	958,339	1,091,910	133,571	1,419,065	1,857,162	438,096
CHANGE IN NET POSITION	2,314,150	958,339	1,091,910	133,571	1,419,065	1,857,162	438,096

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
SKI**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
Through February

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	12,090,998	2,532,125	3,056,411	524,286	9,457,763	9,915,042	457,279
Facility Fees	842,769	191,906	181,591	(10,315)	687,806	692,005	4,199
TOTAL OPERATING INCOME	12,949,502	2,724,031	3,238,002	513,971	10,145,569	10,607,047	461,478
OPERATING EXPENSE							
Salaries and Wages	3,903,964	633,756	614,074	19,682	2,724,563	2,414,805	309,758
Employee Fringe	1,331,768	173,918	135,620	38,298	901,923	690,543	211,381
Total Personnel Cost	5,235,732	807,674	749,693	57,981	3,626,486	3,105,348	521,138
Professional Services	23,700	1,000	-	1,000	19,700	11,417	8,283
Services and Supplies	2,386,206	253,134	388,355	(135,220)	1,410,840	1,793,344	(382,504)
Insurance	234,500	39,083	-	39,083	156,333	12,660	143,673
Utilities	641,435	35,158	15,556	19,602	551,052	611,269	(60,217)
Cost of Goods Sold	558,200	128,400	90,995	37,405	371,500	318,436	53,064
Central Services Cost	524,073	43,673	71,198	(27,525)	349,384	364,568	(15,184)
Depreciation	1,137,696	94,808	104,706	(9,898)	758,464	848,191	(89,727)
TOTAL OPERATING EXPENSE	10,741,542	1,402,931	1,420,504	(17,573)	7,243,759	7,065,232	178,527
NET INCOME (EXPENSE)	2,207,960	1,321,100	1,817,499	496,398	2,901,810	3,541,815	640,005
NON OPERATING INCOME							
Non Operating Income/Leases	85,085	1,163	-	(1,163)	80,433	74,847	(5,586)
Investment Earnings	21,324	1,777	(4,229)	(6,006)	14,216	38,132	23,916
Proceeds from Capital Asset Dispositions	-	-	-	-	-	2,260	2,260
Funded Capital Resources	-	-	-	-	-	-	-
TOTAL NON OPERATING INCOME	106,409	2,940	(4,229)	(7,169)	94,649	115,238	20,589
NON OPERATING EXPENSE							
Debt Service Interest	219	-	-	-	219	220	(1)
TOTAL NON OPERATING EXPENSE	219	-	-	-	219	220	(1)
INCOME(EXPENSE) BEFORE TRANSFERS	2,314,150	1,324,040	1,813,269	489,229	2,996,240	3,656,833	660,593
CHANGE IN NET POSITION	2,314,150	1,324,040	1,813,269	489,229	2,996,240	3,656,833	660,593

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
SKI

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through March

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	12,090,998	1,839,870	1,605,003	(234,867)	11,297,633	11,520,045	222,412
Facility Fees	842,769	-	-	-	687,806	692,005	4,199
TOTAL OPERATING INCOME	12,949,502	1,839,870	1,605,003	(234,867)	11,985,439	12,212,050	226,611
OPERATING EXPENSE							
Salaries and Wages	3,903,964	572,005	592,731	(20,726)	3,296,568	3,007,536	289,032
Employee Fringe	1,331,768	165,550	137,250	28,299	1,067,473	827,793	239,680
Total Personnel Cost	5,235,732	737,555	729,981	7,574	4,364,041	3,835,329	528,712
Professional Services	23,700	1,000	3,400	(2,400)	20,700	14,817	5,883
Services and Supplies	2,386,206	202,924	328,155	(125,230)	1,410,840	2,121,498	(710,658)
Insurance	234,500	39,083	-	39,083	195,417	12,660	182,757
Utilities	641,435	35,673	104,080	(68,406)	586,725	715,349	(128,624)
Cost of Goods Sold	558,200	132,000	95,435	36,565	503,500	413,871	89,629
Central Services Cost	524,073	43,673	71,246	(27,573)	393,057	435,814	(42,757)
Depreciation	1,137,696	94,808	104,706	(9,898)	853,272	952,897	(99,625)
TOTAL OPERATING EXPENSE	10,741,542	1,286,717	1,437,003	(150,286)	8,327,551	8,502,235	(174,684)
NET INCOME (EXPENSE)	2,207,960	553,153	168,000	(385,153)	3,657,888	3,709,815	51,927
NON OPERATING INCOME							
Non Operating Income/Leases	85,085	1,163	86	(1,077)	81,596	74,933	(6,663)
Investment Earnings	21,324	1,777	26,809	25,032	15,993	64,941	48,948
Proceeds from Capital Asset Dispositions	-	-	-	-	-	2,260	2,260
Funded Capital Resources	-	-	-	-	-	-	-
TOTAL NON OPERATING INCOME	106,409	2,940	26,896	23,956	97,589	142,134	44,545
NON OPERATING EXPENSE							
Debt Service Interest	219	-	-	-	219	220	(1)
TOTAL NON OPERATING EXPENSE	219	-	-	-	219	220	(1)
INCOME(EXPENSE) BEFORE TRANSFERS	2,314,150	556,093	194,896	(361,197)	3,755,258	3,851,729	96,472
CHANGE IN NET POSITION	2,314,150	556,093	194,896	(361,197)	3,755,258	3,851,729	96,472

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
SKI

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	12,090,998	792,315	1,219,008	426,693	12,089,948	12,739,052	649,104
Facility Fees	842,769	138,302	134,341	(3,961)	826,108	826,346	238
TOTAL OPERATING INCOME	12,949,502	930,617	1,353,348	422,731	12,916,056	13,565,398	649,342
OPERATING EXPENSE							
Salaries and Wages	3,903,964	424,761	520,297	(95,536)	3,721,329	3,527,833	193,496
Employee Fringe	1,331,768	138,701	129,081	9,620	1,206,174	956,874	249,300
Total Personnel Cost	5,235,732	563,462	649,378	(85,916)	4,927,503	4,484,707	442,796
Professional Services	23,700	1,000	-	1,000	21,700	14,817	6,883
Services and Supplies	2,386,206	120,244	172,340	(52,095)	2,261,847	2,293,838	(31,991)
Insurance	234,500	39,083	270,540	(231,457)	234,500	283,200	(48,700)
Utilities	641,435	25,573	55,718	(30,144)	612,298	771,066	(158,768)
Cost of Goods Sold	558,200	54,700	68,884	(14,184)	558,200	482,755	75,445
Central Services Cost	524,073	43,673	58,386	(14,713)	436,730	494,201	(57,471)
Depreciation	1,137,696	94,808	-	94,808	948,080	952,897	(4,817)
TOTAL OPERATING EXPENSE	10,741,542	942,544	1,275,246	(332,702)	10,000,858	9,777,481	223,377
NET INCOME (EXPENSE)	2,207,960	(11,927)	78,103	90,030	2,915,198	3,787,918	872,720
NON OPERATING INCOME							
Non Operating Income/Leases	85,085	1,163	-	(1,163)	82,759	74,933	(7,826)
Investment Earnings	21,324	1,777	20,173	18,396	17,770	85,114	67,344
Proceeds from Capital Asset Dispositions	-	-	-	-	-	2,260	2,260
Funded Capital Resources	-	-	-	-	-	-	-
TOTAL NON OPERATING INCOME	106,409	2,940	20,173	17,233	100,529	162,307	61,778
NON OPERATING EXPENSE							
Debt Service Interest	219	-	-	-	219	220	(1)
TOTAL NON OPERATING EXPENSE	219	-	-	-	219	220	(1)
INCOME(EXPENSE) BEFORE TRANSFERS	2,314,150	(8,987)	98,275	107,262	3,015,508	3,950,004	934,497
CHANGE IN NET POSITION	2,314,150	(8,987)	98,275	107,262	3,015,508	3,950,004	934,497

Payment of Bills - For District payments exceeding \$50,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$50,000 provided they are budgeted and the expenditure is approved according to District signing authority policy.

May1 2023

Date	Check	Payment Type	Vendor	Amount	Status
5/1/2023	7365	EFT	State of Nevada-NDEP/BWPC	\$ 78,800.00	Paid
5/11/2023	780773	Check	Turf Star, Inc.	\$ 187,039.61	Paid
5/17/2023	780783	Check	Tahoe Specialty Flooring & Window Design	\$ 55,942.25	Paid
5/25/2023	780822	Check	NV Energy	\$ 131,451.01	Paid
			Total Paid	\$ 453,232.87	

MEMORANDUM

TO: Board of Trustees

FROM: Indra Winqest
District General Manager

SUBJECT: General Manager’s Status Report
Prepared for the meeting of June 14, 2023

DATE: June 7, 2023

General Manager & Board of Trustees Priority Projects & Tasks

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Effluent Storage Tank Project <i>Updated 6/7/23</i>		GM Winqest/Director of PW Underwood	Jacobs has provided plans to Washoe County, TRPA and NDWR-DOD. Staff is working with TRPA to determine slope stabilization. Staff attended WC Board of Adjustment for the Special Use permit which was approved on 6/1/23. USACE environmental review has begun and Staff has meetings bi-monthly.
Effluent Pipeline Project <i>Updated 6/7/23</i>		GM Winqest/ Director PW Underwood	Granite Construction has installed a total of 1,555 LF of pipe since they began construction in early May. Granite has plans to pressure test and tie in Phase 1A the week of June 19 th .
Internal Controls Project(s) Review of Internal Control Processes, Policies and Procedures <i>Updated 5/25/23</i>	Ongoing	Director of Finance Navazio	Staff is currently transitioning to department procurement cards instead of individual cards. The Accounting Department is the first department to transition and are currently testing the process to ensure there are no issues that would provide any inefficiencies.

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Incline Beach House Project <i>Updated 5/25/23</i>	TBD	Engineering Dept/GM Winquest/Chairman Dent	PW Staff is awaiting direction from Board based on results of community survey (planned budget & scope). PW and Rec Staff are evaluating next steps for the access and safety improvements.
Community Dog Park Committee <i>Updated 6/7/23</i>	Ongoing	GM Winquest/Director of Parks & Recreation Leijon	The GM Advisory Committee on a Community Dog Park is now actively meeting and have most recently met on 5/31/23. At the 3/22/023 BOT meeting, the BOT gave direction to no longer pursue a special use permit for the USFS Site off Village Blvd. The Committee is focusing on conceptual design opportunities at Village Green as well as ongoing operational cost estimates to maintain the park. Additionally, a biologist presented information to the committee regarding potential health related risks associated with a dog park as well as ways to mitigate.
USACE Grant Funding for Tank (Pond Lining)/Pipeline Projects <i>Updated 6/7/23</i>	In Process	GM Winquest/ Director PW Underwood	PW Staff is working closely with USACE Project Rep to prepare Amendment #1 (Increment 2) – Effluent Export Pipeline Replacement project in the amount of approximately \$3.9M.
Employee Privileges (ideas for replacement of recession of beach access) <i>Updated 6/7/23</i>	Spring 2023	GM Winquest with Senior Team	Staff brought an agenda item to the March 22, 2023 BOT Meeting and presented several concepts for review. Staff will be bringing back an updated Recreation Privileges document that reflects the removal of beach access at an

			upcoming meeting for BOT approval. Currently scheduled for 6/28/2023
Ordinance 7 Amendments <i>Updated 4/5/23</i>	Additional revisions Spring 2023	GM Winquest/Director of Parks & Recreation Leijon.	Staff provided an end of season report on how the revisions to Ordinance 7 worked and any potential recommendation for further revisions and/or operational changes at the 11/9/22 meeting. Additional revisions are being evaluated and will be upcoming.
Utility Rate Study <i>Updated 6/7/23</i>	Year 1- Completed 4/22 Year 2 - Target April '23	Director of Finance Navazio/Director of PW Underwood	The Public Hearing for the rate increases is on the upcoming meeting, June 14, 2023. See Board packet.

District Golf Courses (Mountain Course open June 9th)

Total No-Show rounds Charged - \$1975 (19 players)

Time frame	Round Type	# of Rounds	Capacity	% of Capacity	Total \$\$\$	\$\$/Round
May 26-June 1	PPH	512			\$ 34,587.00	\$ 67.55
	NPPH	163			\$ 21,994.00	\$ 134.93
	Guest	84			\$ 9,662.00	\$ 115.02
	10 Play	17			\$ 1,513.00	\$ 89.00
	20 Play	26			\$ 2,184.00	\$ 84.00
	30 Play	17			\$ 1,343.00	\$ 79.00
	40 Play	38			\$ 2,812.00	\$ 74.00
	AYCP-Limited	61			\$ 2,813.32	\$ 46.12
	No-Show PPH	14			\$ 959.00	\$ 68.50
	No-Show NPPH	7			\$ 1,016.00	\$ 145.14
	Non-Profit/Other	56			\$ 1,351.00	\$ 24.13
	PM 10 Play	12			\$ 655.20	\$ 54.60
	PM 20 Play	17			\$ 873.80	\$ 51.40
	PM 30 Play	6			\$ 289.20	\$ 48.20
	PM 40 Play	6			\$ 269.70	\$ 44.95
	PM AYCP Limited	14			\$ 604.24	\$ 43.16
	Totals	1050	1288	82%	\$ 82,926.46	\$ 78.98

* start time 8:30am and last time for 18 holes is 4:00pm

** Other includes, Juniors, Employees, PGA, Non_profit, etc

Diamond Peak Ski Resort Update

The Diamond Peak Ski Resort 2022/2023 Wrap Up is a report item on the June 14, 2023 agenda.

Key Project Updates

LSC Project Close Out Report is attached.

For more information on current district capital projects.

Webpage Link:

<https://www.yourtahoeplace.com/ivgid/resources/construction-updates>

Financial Transparency

The Finance Department has completed the Period 10 (April) close, with reports posted to the District website. Period 11 (May) close is scheduled for the week of June 12th, with reports posted by June 16th. Concurrently the Finance/Accounting staff is preparing for the June / Year-end close, for the fiscal year ending June 30, 2023.

As the District transitions to the new fiscal staff will be updating procedures in a number of areas, consistent with discussions held throughout the budget development process. Examples include: updating, as needed, General Manager's delegated spending authority, implementation of Departmental procurement cards to include review of related internal controls, updating monthly financial reports to incorporate amounts encumbered via purchase orders and contracts, and developing weekly revenue reports for each of the District venues.

Update on significant projects currently underway include:

Implementation of Tyler/Munis Financial System – While Staff continues update training materials for purchase order and contract set-up, monitoring and reporting, as well as capital project tracking, a current priority is working through steps required to transition to a new fiscal year and go-live with the approved FY2023/24 budget in Tyler/Munis. Finance Staff participated in another full-day training session with Tyler on June 9th, with follow-up trainings planned with District-wide staff prior to July 1st.

OpenGov Conversion to Tyler – This project is nearing completion with a target go-live date of June 16th.

Review and update of selected Board Policies and Practices – Capital Planning and Budgeting Policies/Practices (Policy 12.1.0, 13.1.0 and Practice 13.2.0) – (Scheduled on Long-Range Calendar for meeting of June 28th).

Policy 3.1.0, Subparagraph 0.4 – Report to the Board on Contracts Signed by the District General Manager

There were two contracts signed by the District General Manager; see attached.

Public Records Requests

Following are the public records requests from May 3, 2023 to June 6, 2023.

Date Requested	By Whom	Subject	Date Responded	Status/Comments
01/26/2023	White, Lilly	E-Mails/Text Messages: All Trustees from 11/13 to present	05/04/2023 05/17/2023	Complete
02/28/2023	Wright, Frank	Beach House Project – multiple items	02/28/2023 03/03/2023 03/17/2023	Responded on 2/28 and requester had follow up questions. Advised requester of response date of 3/31
03/12/2023	Dobler, Cliff	Effluent Pipeline & Lining Charges		
03/14/2023	Katz, Aaron	Procurement Card Purchases		
03/16/2023	Abel, Mike	PW Emails	04/10/2023	Complete
03/23/2023	Gumz, Joy	Employee Benefit Plan	04/07/2023	Complete
04/03/2023	Katz, Aaron	Summaries of all revenues and expenses assigned by staff to the following functions [Champ course range; bar cart sales; lessons, club rentals, pro shop merchandise sales; food, beer, wine and liquor sales at each golf course (in other words, NOT including those sales at the Grille Restaurant nor reported under facility sales); and, the Grille Restaurant] for the following fiscal years [July 1, 2018-June 30, 2019; July 1, 2019-June 30, 2020; July 1, 2020-June 30, 2021; July 1, 2021-June 30, 2022; and July 1, 2022-June 30, 2023 (at least to date)] separately for the District's Champ and Mountain golf courses		
04/17/2023	Dobler, Cliff	Please provide for my examination a listing of all charges to the Water Reservoir Coatings and Improvements (Capital Acct #2299D11204) for the period from fiscal year ending June 30, 2017 to June 30, 2021		
04/17/2023	Dobler, Cliff	Please provide for my examination a listing of all charges to the following Diamond Peak capital accounts (Lifts) for the fiscal years June 30, 2017 to June 30, 2022 Crystal Express - 3462HE1502 Lakeview - 3462HE1702 Lodge Pool - 3462HE1702 School House - 3462HE1602 Red Fox - 3462HE1712 Ridge - 3462HE1603		
04/28/2023	Katz, Aaron	1. All requests from Darren Howard to whomever else at the District for help with this snow removal since January 1, 2023; 2. Whatever Darren Howard agreed to pay or transfer to DP on behalf of both golf courses for the snow removal help he requested since January 1, 2023; 3. All snow removal work performed by non-golf personnel at both golf courses since January 1, 2023; 4. All billings to golf for the snow removal work performed since January 1, 2023; 5. All evidence of transfers or payments from golf to wherever for snow removal work performed since January 1, 2023; 6. All chart of account nos assigned by staff for each of the payments referenced in	05/12/2023	Complete

		paragraph 5 above; 7. Where in the current year's budget for both golf courses the costs associated with this snow removal were budgeted.		
04/28/2023	Wright, Frank	I would like all the records relating to payments made by Incline Village General Improvement district to the Northern California golf Association on behalf of our golf club members, members dues. Or any other payments to NCGA Or other golf associations, such as PGA for the last five years, including this year.	05/18/2023	Complete
05/19/2023		Also the financial accounting and payments made by golf club members paying reimbursement or other such payments for these fees for the last 5 years.	06/07/2023	Complete
04/29/2023	Dobler, Cliff	A listing of each and all equipment and vehicles as stated in the 2022 audited annual report. The total amount is \$529,561.		
05/02/2023	Dobler, Cliff	Provide for my examination or provide an explanation of the \$145,903 of "Interfund Charges" and the \$50,360 of "Sales and Fees" as Revenues in Schedule B- GENERAL FUND as stated in form 4404LGF (page 975 of 1020) of the April 12,2023 Board Packet.		
05/02/2023	White, Lilly	I want to know how much IVGID's lawyer, or Firm, has charged IVGID since this new Board has come on. This is what I want to know: BBK's Invoices to IVGID from Jan. 1, 2023 through June 1, 2023 (or later depending on when they can seem to get this information together - my last request was extended because no one can get any answers). Descriptions of the invoices are requested. And as comparison, I want to see BBK's Invoices to IVGID for everything pertaining to the past Board from Jan. 1, 2022 through Dec. 31, 2022. Descriptions of the invoices are requested.	05/24/2023	Complete
05/08/2023	Katz, Aaron	I would like to examine the following IVGID records: 1. All fidelity bonds in effect for each current/immediate past IVGID trustee since July 1, 2018; 2. The precise terms and conditions of coverage under all fidelity bonds in effect for each current/immediate past IVGID trustees since July 1, 2018; 3. To the extent not included in the previously requested records above, the particulars for filing claims against all fidelity bonds in effect for each current/immediate past IVGID trustee since July 1, 2018. As well as specifically the mode of filing claims, applicable postal/e-mail addresses, and bond numbers. 4. I note that the Board Treasurer is required to post his/her fidelity bond. To the extent that these bonds differ from those for the remaining trustees, and to the extent not included in the previously requested records, evidence of: a) All fidelity bonds in effect for each current/immediate past IVGID Board treasurers since July 1, 2018; b) The precise terms and conditions of coverage under all fidelity bonds in effect for each current/immediate past IVGID Board treasurers since July 1, 2018; c) To the extent not included in the previously requested records above [items 4(a) and 4(b)], the particulars for filing claims against all fidelity	05/12/2023	Complete

		bonds in effect for each current/immediate past IVGID Board treasurers since July 1, 2018. As well as specifically the mode of filing claims, applicable postal/e-mail addresses, and bond numbers.		
05/10/2023	Gumz, Joy	Please provide by email a copy of the General Ledger for July 1, 2022 - to date. I realize the fiscal year is not complete, please provide a partial ledger for the financial transactions that have been posted to date for fiscal year 2023. Please provide all funds, all accounts.	05/30/2023	Complete
05/15/2023	Marshall, Alan	<p>1. The increases in salaries that account for \$350,000 in the new proposed budget by position.</p> <p>2. I am assuming that because I am required to play after 12pm. on Friday, Saturday, and Sunday as well as pay an 8% increase for the all you can play pass plus an additional 20% for my wife, that on those days that I will be afforded to play with the same accommodations as those who play earlier on those days. This includes full access to the practice greens, snack bar, bathrooms, and uninterrupted access to the 10th tee box and use of back tees. I should not be disrupted by non golfing activities that will inconvenience my playing experience at the expense of others. Therefore, I would like the signed consent forms from all weddings that have contracts stating that this will not happen. Otherwise, I will consider this unreasonable and excessive without proper accommodation for my needs.</p> <p>3. I would like assurance and documentation that no double bookings or squeeze times will be done at any time due to errors in reservations. By inserting additional players, this has a negative impact on all golfers playing after. Weekly reports from the director of golf will be provided showing all tee sheets and assigned times.</p> <p>4. I would like documentation that the policy for cancelation fees are being consistently enforced across the board. Including all Picture Pass Holders and Non Residents who are more than 10 minutes past their scheduled tee times and the fees that have been charged. Weekly reports will be provided by the director of golf for documentation.</p> <p>5. I would like a weekly report from the director of golf indicating the percentage of booked tees times in order to compare the proposed budget of 65% versus the actual percentage of used times that is being used to increase playing fees.</p>	05/15/2023 06/05/2023 06/07/2023	Item 1. – Complete Items 2 – 5 - Complete
05/15/2023	Fortgang, Tanner	2022 Payroll Information (Transparent Nevada)	05/15/2023	Complete
05/16/2023	Espi, Vince	Please provide the following: A list of all current employees including the following data points – First Name, Last, Position/Job Title, and Office/Work Location and Address	05/25/2023	Complete
05/16/2023	Dobler, Cliff	Please provide for my examination a listing of all charges made to IT Infrastructure #1213CO1505 from July 1, 2019 forward. The account name was changed to Sever Storage & Computing Hardware in fiscal year 2021	05/22/2023	Complete
05/16/2023	Dobler, Cliff	Please provide for my examination a listing of all charges to account # 1315CO1801 for the period beginning on July 1, 2020 forward to today	05/22/2023	Complete

05/16/2023	Dobler, Cliff	Please provide for my examination the contract with Golf Genius which is used by the Golf Clubs to set events and tee times.	05/22/2023	Complete
05/16/2023	Katz, Aaron	Wasn't Resolution 1480 the one that gave our GM the power to hire, fire, and fix compensation? Has it been repealed? If so when? If not, then why can't I find it on the web site? If you can point me in the right direction, it would be appreciated	05/17/2023	Complete
05/18/2023	Katz, Aaron	1. IVGID invoicing sent to private golf clubs since July 1, 2018 requesting reimbursement payment of NCGA fees IVGID has advanced for its members; 2. IVGID invoicing sent to individual members of private golf clubs since July 1, 2018 requesting reimbursement payment of NCGA fees IVGID has advanced for its members; 3. Evidence of payment of paragraph 1 above; 4. Evidence of payment of paragraph 2 above; 5. Documents evidencing the identity of and payment to IVGID by a non-private club member for membership in NCGA so the non-club member could participate in a tournament that IVGID subsequently paid to NCGA; 6. Evidence of payment of paragraph 5 above.	06/07/2023	Complete
05/19/2023	Macdonald, Al	This is a public records request for the same information that was provided to Frank Wright regarding payment of golf memberships. I think it was invoices.	05/19/2023	Complete
05/19/2023	Katz, Aaron	All forms filled out and transmitted to the NCGA since July 1, 2018.		
05/19/2023	Wright, Frank	Please provide under the public records act the following information for, "Incline Village GC" at 893 Southwood Blvd.: the Bylaws of the Incline Village GC; the list of officers; and records of the last 3 annual meetings		
05/22/2023	Jansen, John	Please provide documents sent to Frank Wright regards NCGA payments and payment process.	05/22/2023	Complete
05/24/2023	Gumz, Joy	Please provide the Fixed Asset List / Equipment List as of June 30, 2019 for the GOLF VENUES (champ/Mountain and Golf capital funds_ showing the Fund to which the Equipment is assigned, date of purchase, cost, current value, condition, description, Fixed Asset number, serial number.		Due date established as 6/16 – Requester notified on 5/30/2023
05/26/2023	Wright, Frank	The names of every member in every golf club that are given tee times and use of our championship course		
05/26/2023	Katz, Aaron	Information on Bob Wheeler Plaque at Burnt Cedar Beach	05/30/2023	Complete
05/26/2023	Katz, Aaron	ARPA Funding Information – Skate Park	06/07/2023	Complete
05/28/2023	Katz, Aaron	Finalized Resolution 1902	06/07/2023	Complete
05/30/2023	Miller, Judith	Salary Ranges effective 7/1/2023 in Excel		Sent requester an email that her request will be revisited in mid-July; information presently not available.
06/03/2023	Wright, Frank	Copies of all the golf clubs bylaws, a list of officers, each clubs rules and regulations for admission and the specific requirements each club has in order to be a club member. Also the number of golfers allowed in to each club	06/06/2023	Complete

Report on the amount of Staff time has spent, to date, on processing public records requests.

March 1, 2023 to May 30, 2023 (in hours):

Administration Staff	187.75
Human Resources Staff	5.00
Parks and Recreation Staff	11.00
Public Works Staff	15.00
Golf Staff	4.00
Finance Staff	28.00
Total:	250.75

Contracts List

Attached is an updated version of the Contracts List as an informational item.

LSC Transportation Consultants - Beach Access Study
CIP3972BD2102

Construction Project Close Out
June 2023

Project Overview

LSC Transportation Consultants were contracted by Staff in April 2022 to conduct a study regarding the existing site safety and overall access conditions at Ski Beach, Burnt Cedar Beach and Incline Beach. The overall purpose of this Project was to evaluate current traffic congestion and pedestrian/bicycle safety concerns at the three beaches, assess future changes in conditions, and develop/recommended physical improvements and management strategies to improve overall congestion and safety conditions. This also included conceptual designs for potential physical controls to restrict access to the beach by means of new gates/fencing, circulation realignments, and automated gate options.

Staff awarded a contract to LSC in the amount of \$43,480 on April 18, 2022. The contract allowed for several tasks including review of previous/current user data, staff interviews, field data collection (traffic/bicycle/pedestrian counts, user and public surveys), engineering analysis for potential improvements or strategies, draft and final report preparation, and presentation of findings to the Board.

Project Schedule

The project kickoff meeting with LSC and IVGID Staff occurred in May 2022. Data collection occurred during peak season days; however, the holiday peak days surrounding July 4 were not included during site data collection as that week is not representative of the typical, summer-season beach use. Public (on-line) and user (on-site) surveys were completed by the end of August. The initial draft report was completed and distributed for Staff review in October 2022 with the final draft delivered at the end of December 2022. LSC presented to the Board at the January 11, 2023 meeting.

Positive Outcomes

The project provided a comprehensive amount of data useful for internal Recreation department consideration and implementation. The user and public survey data highlighted general travel habits and preferences of beach users, the frequency and location of visits, and perceived issues at each of the beach venues.

The initial draft report was circulated among Staff and the omission of the access-restriction was identified with adequate project time available to complete the additional site restriction options. The LSC Project team quickly adapted to additional scope considerations for off-hour/season access restriction and delivered concept plans for each of the three beach locations.

Improvement Opportunities

The original project scope was based on the Project data sheet and Staff input. However, no Board members were included in pre-project scope reviews and the inclusion of off-hour/season access restrictions was not included in the data collection and/or draft report. This particular issue was primarily due to the lack of identification of the access-restriction priority within the Project data sheet and during preliminary project development. For capital projects at the public/recreation venues, Staff should ensure that the full desired scope is outlined in the CIP Project data sheets.

Lesson Learned

It is important to include the GM in the pre-project/contract scope development for all Recreation/public-venue improvements to ensure any Board priorities are appropriately included in the contract scope.

Remaining Work Required

The non-resident/guest access restriction is now identified as the Board priority for this Project. A staged approach to venue improvements – ranging from security gate/fencing installation and possible RFID integration, to amended beach-staffing and open hours, to considerable geometric changes and construction – shall be developed from current concepts to final detailed design, per future direction from the Board. Separate from the subject Beach Access Study Project, Staff will present a proposed phased approach with an outline of options progressing from minor site/process changes thru to potential large-scale construction improvements.

Attachments:

None

**Purchase Orders Approved By the General Manager
(May 2023)**

PO Number	Fiscal Year	Description	Status	Total Amount	Vendor Name	Department	Approved
22300348	2023	Power Switch	Printed	\$90,632.76	Dell Computers	I/T	05/11/23
22300340	2023	Chateau Carpet Replacement	Printed	\$55,942.25	Tahoe Specialty Flooring and Window Design	Facilities	05/19/23

CURRENT CONTRACT ENDS	TYPE	ENTITY	WHAT FOR	WHO OWNS	WHERE IT LIVES	COMMENTS
4/30/2023	Annual	Tahoe Forest Hospital District	Diamond Peak Ski Area First Aid Station	General Manager, Diamond Peak Ski Resort	2022	Renews at the start of ski season
5/31/2023	Annual	Hyatt Lake Tahoe	Sport Shop	General Manager, Diamond Peak Ski Resort	2022	Sent MLB a reminder on 4/18/2023; will come before the BOT in October 2023; on LRC
6/30/2023	3-year contract	Operating Engineers Local Union No. 3	Superintendent's Bargaining Unit	Director of Human Resources	2022	Will be brought to the BOT when negotiations are complete
6/30/2023	3-year contract	Operating Engineers Local Union No. 3	Supervisor's Bargaining Unit	Director of Human Resources	2021	Will be brought to the BOT when negotiations are complete
6/30/2023	3-year contract	Operating Engineers Local Union No. 3	Non-Supervisor's Bargaining Unit	Director of Human Resources	2020	Will be brought to the BOT when negotiations are complete
6/30/2023	Annual	EXL Media	Media buying services	Marketing Manager	2022	On the 6/14 BOT meeting agenda
6/30/2023		Wells Fargo	Banking Services	Director of Finance	2018	Sent PCN a reminder 3/7/2023
9/30/2023	2-year contract	Sand Harbor Water Sports	Watercraft Services at the beaches	Director of Parks and Recreation	2022	Sent SL a reminder 3/7/2023
9/30/2023	2-year contract	Incline Spirits	Bar Concession	Director of Parks and Recreation	2022	Sent SL a reminder 3/7/2023
10/31/2023	Annual renewal; has 2 years left	Alta Vista Cleaning Services	Janitorial Services	Director of Public Works and Director of Finance	2021	Sent BUU a reminder 3/7/2023
10/31/2023	3-year contract	CC Cleaning	Janitorial Services - DP	General Manager, Diamond Peak Ski Resort	2019	Sent MB a reminder 4/10/2023
11/30/2023	Annual	HERO Environmental	Household Hazardous Waste	Director of Public Works	2023	Runs from April to November
11/30/2023	3-year contract	OpenGov	Financial Transparency on Website	Director of Finance	2021	Sent PCN a reminder 3/7/2023
12/31/2023	Annual	Parasol Tahoe Community Foundation	Storage Space Grant Agreement	Director of Administrative Services	2022	Renews at the start of the year - \$0 cost
12/31/2023	Annual	First Non-Profit	Unemployment Claims Processing	Director of Human Resources	2022	Term is 01/01/2023 - 12/31/2023
12/31/2023	10-year contract	USFS	DP Special Use Permit	General Manager, Diamond Peak Ski Resort	2014 NBA	Sent MLB a reminder 3/7/2023
12/31/2023	3-year contract	Best Best & Krieger LLP	Attorney Services	Board of Trustees	2020	Added to long range calendar - 7/12
12/31/2023	Annual	TRPA	Watercraft Inspection Services	Director of Parks and Recreation	2022	Sent SL a reminder 4/13/2023
12/31/2023	Annual	Flashvote	Survey Services	Board of Trustees	2023	
6/30/2024	Annual	Clean Tahoe, Inc.		Director of Public Works	2022	Last approved 05/10/2023 by the BOT
10/31/2024	5-year contract	CC Cleaning	Janitorial Services - Recreation Ctr	Director of Parks and Recreation	2019	
12/31/2024	3-year contract	CCMedia	IVGID Magazine	Marketing Manager	2021	
5/1/2025	3-year contract	Marcus Faust	Federal Legislative Advocacy Services	Director of Public Works	2022	
6/30/2025	3-year contract	Village Ski Loft, Inc.	Retail shop at Diamond Peak Ski Resort	General Manager, Diamond Peak Ski Resort	2022	
6/30/2025	5 years	UNR	Pack Internship Grant Program	Director of Human Resources	2020	
9/30/2025	3-year contract	High Sierra Patrol	Security Services	Director of Human Resources	2017	
2/28/2026	5-year agreement	Davis Farr	Auditing Services	Director of Finance along with Audit Committee	2021	
6/30/2026	10-year contract	Waste Management	Solid Waste Franchise Agreement	Director of Public Works	2016	
7/11/2026	Has 1 more 5-year term (expires in 2031)	Washoe County	Lease of space on Crystal Bay Water Tower for emergency antenna	District General Manager	2001	
7/31/2026	5-year contract	Pitney Bowes	Admin Postage Meter	Director of Administrative Services	2021	
6/30/2027	5-year contract	Diamond Peak Ski Education Foundation	Use of Diamond Peak Ski Resort	General Manager, Diamond Peak Ski Resort	2022	
1/8/2028	5 year term	University of Nevada Reno	Fire Camera	Director of Public Works	2023	
6/30/2028	5-year contract (in process; presently with KUNR)	KUNR	Antenna at Diamond Peak	General Manager, Diamond Peak Ski Resort	2022	

CURRENT CONTRACT ENDS	TYPE	ENTITY	WHAT FOR	WHO OWNS	WHERE IT LIVES	COMMENTS
1/12/2030	30 year term + 23 yr renewals	Parasol Tahoe Community Foundation	Lease of premises	District General Manager	2000	
7/16/2031		Washoe County	800MHZ Tower		2001	
7/17/2054	35-year term (executed 12/28/2018)	RSCVA	Lease of 969 Tahoe Blvd. (Visitors Center)	District General Manager	2018	
In effect indefinitely		Wells Fargo	Procurement Card Services	Director of Finance	2018	
In effect indefinitely	Month-to-month	GolfNow	Booking Service	Director of Golf/Community Services	2019	
In effect indefinitely		NV Energy	Public Safety Outage Management	Director of Human Resources	2021	
In effect indefinitely		Prominence Health Plan	Health Insurance	Director of Human Resources	2019	
In effect indefinitely	Annual renewals	ZERORISK Hiring System	ZERORISK Hiring System Software	Director of Human Resources	2018	
In effect indefinitely	Annual renewals	CivicClerk	Board Packet Management Software	Director of Information Technology	2021	
In effect indefinitely	Annual renewals	Active Networks	RTP Software	Director of Information Technology	2016	
In effect indefinitely	Updated 8/31/2022	Washoe County	East and West Park Maintenance	Director of Parks and Recreation	2022	
In effect indefinitely		North Lake Tahoe Fire Protection District	Defensible Space services on IVGID lands	Director of Public Works	2021 (LTR)	
In effect indefinitely		Nevada Department of Transportation	Cooperative Agreement	Director of Public Works	2015 BA	
In effect indefinitely		North Lake Tahoe Fire Protection District	Technical Rescues (Confined Space, High/Low Angle and Trench)	District General Manager	2021	
In effect indefinitely		Tahoe Truckee Area Agreement for Mutual Emergency Aid (Agencies are Alpine Springs County Water District, Edgewood Water Company, Douglas County Lake Tahoe Sewer Authority, Glenbrook Water Cooperative, Douglas County Utilities, Kingsbury GID, Olympic Valley PUD, Lakeside Park Assoc., Round Hill GID, NTPUD, Sierra Lake County Water District, Northstar Community Services District (Area No. 21), STPUD, TCPUD, Truckee Sanitary District, Tahoe Douglas Sewer District)	Mutual Aid in the event of a disaster	District General Manager	2021	
In effect indefinitely		Washoe County School District	Joint Use Agreement (includes Lake Tahoe School)	District General Manager	1975	
In effect indefinitely		Lake Tahoe Basin Management Unit, US Dept. of Agriculture Forest Service	Incline Flume Trail Maintenance	General Manager, Diamond Peak Ski Resort	2019	
In effect indefinitely		Bullwheel Group (need to check the official entity name as Ms. Buck is deceased)	Bullwheel parking easement	General Manager, Diamond Peak Ski Resort	1977	
In effect indefinitely		Washoe County Roads	Snow plowing above SR28 and continuing to where Ski Way joins Tirol Drive at the Tyrolian Village gates.	General Manager, Diamond Peak Ski Resort	1978	
In effect indefinitely		Incline Village Homeowners Association	Parking at Champ Course	Director of Golf/Community Services	6/24/2009	

CURRENT CONTRACT ENDS	TYPE	ENTITY	WHAT FOR	WHO OWNS	WHERE IT LIVES	COMMENTS
The two year (2) term shall be extended by an additional year effective July 1, 2021 and July 1, 2022 if the General Manager receives a satisfactory performance evaluation as determined by the Board of Trustees		Indra S. Winquest	Employment Contract - District General Manager	Board of Trustees	2021	
Until low water levels require it to be moved to the Thunderbird Lodge	Indefinite	North Lake Tahoe Fire Protection District	Storage and Launching of a Roll and Go Emergency Response Vessel at Ski Beach	Director of Parks and Recreation	2022	
		Loomis	Cash Pick Up Services	Director of Finance	2018	
Active		CardConnect	Merchant Services at Golf Courses	Director of Golf/Community Services	2017	
Active		FirstData	Merchant Services at Golf Courses	Director of Golf/Community Services	2017	
Active		TRI Processing	Merchant Services at Golf Courses	Director of Golf/Community Services	2017	
		Utility Telephone, Inc.	International Voice Services	Director of Information Technology	2021	
		AT&T	High Volume Calling Plan	Director of Information Technology	2017	
		Washoe County School District	IHS Stadium Field Maintenance	Director of Parks and Recreation		
		<i>Slated for competitive bidding process this year?</i>	Food and Beverage Concession at Beaches	Director of Golf/Community Services and Director Parks and Recreation	2022	
POLICY #	TITLE	Last Review Date	Who Owns	Next Review Date	COMMENTS	
1.1.0	Strategic Plan	Effective January 1, 2014	District General Manager	2023	This policy should be reviewed and updated by Moss Adams	
2.1.0	Budgeting and Fiscal Management, Financial Standards	Effective July 1, 2014	Director of Finance	As needed	3/13: Discussed with PCN and we can review after budget is adopted.	
3.1.0	Conduct Meetings of the Board of Trustees	Effective January 11, 2023	Board Chairperson	As needed		
4.1.0	Budgeting and Fiscal Management, Performance Measurement for Decision Making	Effective January 1, 2014	Director of Finance	As needed	3/13: Discussed with PCN and we can review after budget is adopted.	
5.1.0	Budgeting and Fiscal Management, Budgeting for Results and Outcomes	Effective July 1, 2016	Director of Finance	As needed	3/13: Discussed with PCN and we can review after budget is adopted.	
6.1.0	Budgeting and Fiscal Management, Adoption of Financial Practices	Effective July 1, 2014	Director of Finance	Results of review should be shared with BOT during the review of the proposed budget.	3/13: Discussed with PCN and we can review after budget is adopted.	
7.1.0	Includes Measurements	Budgeting and Fiscal Management, Appropriate Level of Reserves	Effective Fiscal Year Ending June 30, 2022	Director of Finance	As needed	3/13: Discussed with PCN and we can review after budget is adopted.

CURRENT CONTRACT ENDS	TYPE	ENTITY	WHAT FOR	WHO OWNS	WHERE IT LIVES	COMMENTS
8.1.0	Schedule of Useful Life	Accounting, Auditing and Financial Reporting, Capitalization of Fixed Asset	Effective January 1, 2022	Director of Finance	As needed	3/13: Discussed with PCN and we can review after budget is adopted.
9.1.0		SUPERCEDED				
10.1.0	Ref. District's Investment Management Policy	Cash Management, Use of Local Government Investment Pools	Effective July 1, 2008	Director of Finance	As needed	3/13: Discussed with PCN and we can review after budget is adopted.
11.1.0		Cash Management, Investment Management	Effective July 1, 2008	Director of Finance	As needed	3/13: Discussed with PCN and we can review after budget is adopted.
12.1.0		Capital Planning, Multi-Year Capital Planning	Effective July 1, 2016 (went to the Board on 11/9/2022)	Director of Finance and Director of Public Works	As needed	3/13: Discussed with PCN and we can review after budget is adopted.
13.1.0	Paragraph 2.0 specifies Reporting	Capital Planning, Capital Project Budgeting	Effective July 1, 2015	Director of Finance and Director of Public Works	As needed	3/13: Discussed with PCN and we can review after budget is adopted.
14.1.0		Debt Management, Debt Management and Limits	Effective July 1, 2015	District General Manager	As needed	3/13: Discussed with PCN and we can review after budget is adopted.
15.1.0		Accounting, Auditing and Financial Reporting, Audit Committee Charter	Effective June 29, 2022	Board Chairperson and Audit Committee	As needed	
16.1.1		Recreation Roll Policy	Effective October 28, 2009	District General Manager	As needed	5/25: Will be revised to reflect changes made to the report
17.1.0		Personnel Policies	Effective July 1, 2008	Director of Human Resources	As needed	Doesn't come to the Board for review - this is just a policy stating we have them
18.1.0		Budgeting and Fiscal Management, Adoption of Central Service Cost Allocation Plan	Effective Fiscal Year Ending June 30, 2022	Director of Finance	As needed	3/13: Discussed with PCN and we can review after budget is adopted.
20.1.0		Correspondence to the Board of Trustees	Effective August 11, 2021	Board Chairperson	As needed	This is presently with District General Counsel
20.1.0		Purchasing Policy for Goods and Services	Effective August 1, 2022	District General Manager	As needed	Would recommend this be reviewed in 2025
21.1.0		Purchasing Policy for Public Works Contracts	Effective August 1, 2022	Director of Public Works	As needed	Would recommend this be reviewed in 2025
22.1.0		Disclosure of External Entity Involvement	Effective May 25, 2023	District Clerk	As needed	Would recommend this be reviewed in 2025

ORDINANCE #	TITLE	Last Review Date	Who Owns	Next Review Date	COMMENTS
1	Resolution 1852 Solid Waste Ordinance	Adopted on December 14, 2016	Director of Public Works	TBD	
2	Resolution 1866 Sewer Ordinance	Adopted on April 10, 2019	Director of Public Works	TBD	
	Resolution 1892 Rate Change	Adopted on April 27, 2022	Director of Public Works		
	Resolution 1903 Rate Change	Will be proposed on June 14, 2023	Director of Public Works	6/14/2023	
3	Resolution 1867 Water Ordinance	Adopted on April 10, 2019	Director of Public Works		
	Resolution 1892 Rate Change	Adopted on April 27, 2022	Director of Public Works		
	Resolution 1903 Rate Change	Will be proposed on June 14, 2023	Director of Public Works	6/14/2023	
7	Resolution 1894 Recreation Passes and Recreation Punch Cards	Adopted May 26, 2022	Director of Parks and Recreation	10/2023	

POLICY RESOLUTION #	RESOLUTION #	SUBJECT	Adopted	Who Owns	Next Review Date	COMMENTS
98	495	Indemifying Trustees and Officers	06-13-1968	District General Manager and Board Chair		
103	1475	Granting of Easements	08-30-1984	Director of Public Works		
105	1480	Personnel Management Policy	11-29-1984			Replaced by PP 142, Resolution 1898
110	1493	Community Relations	05-30-1985	Director of Finance		Still relevant - cash donations - requires written permission and notification to BOT
111	1494	Collection of Delinquent Special Assessments	05-30-1985	Director of Public Works	2024	Still relevant - BOT shall decline special assessment relief requests.
113	1517	Use of Trademark by Private Businesses	04-24-1986	Director of Administrative Services	2023-24	Still relevant - I think the colors need to be updated to the Pantone Colors
116	1538	Penalty and Interest Charges	05-28-1987	Director of Public Works	2024	Resolution was adopted in 1987 and NRS was updated 2005 so probably should review 6/9/2023

CURRENT CONTRACT ENDS	TYPE	ENTITY	WHAT FOR	WHO OWNS	WHERE IT LIVES	COMMENTS
121	1581	Settlement of Lawsuits and Claims	05-08-1991	District General Manager and Board Chair	2023-24	Has this been superceded by Policy 3.1.0? Needs to be checked for sure.
129	1632	Relinquishment and Acquisition of Utility...	11-12-1992	Director of Public Works	2023-24	Terminology updates are needed and a review against the 2019 update to the NRS needs to occur
134	---	Service of Alcoholic Beverages at IVGID...	02-09-2005	Director of Community Services	2023-24	Review completed; recommending leaving in place as is
135	1780	Temporary Dog Park at Village Green	07-28-2004	Director of Parks and Recreation	TBD	GM Committee working on this - 2023
136	---	Access to District Property and the use of the District's property for expression	04-30-2008	District General Manager and Board Chair	TBD	
137	1801	Provision of Records and Information to the Public	06-29-2011	District General Manager and District General Counsel	TBD	Undergoing review by District General Counsel
138	1849	Naming/Dedication of Facilities...	09-28-2016	Director of Administrative Services	2025-26	No changes to NRS 338.200
139	1876	No Smoking	04-01-2020	Director of Parks and Recreation	2025-26	
141	1895	Complimentary and Discounted Use...	07-27-2022	Director of Community Services	Annual	Has annual reporting requirement (GM)
142	1898	Personnel Management	01-25-2023	District General Manager and Board Chair	As needed	
					Next Review Date	COMMENTS
Last Review Date	SUBJECT		Note			
4/28/2004	Zero Tolerance			Director of Parks and Recreation		
9/28/2022	Code of Conduct		See also Policy 15.1.0 for a review	Board of Trustees	01/2025	

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MEMORANDUM

TO: Board of Trustees

THROUGH: Brad Underwood, Director of Public Works

FROM: Kate Nelson, Engineering Manager

SUBJECT: Review, discuss and possibly approve a contract time extension with Jacobs for the Effluent Storage Tank CIP# 2599SS2010 project
(Requesting Staff Member: Director of Public Works Brad Underwood)

RELATED STRATEGIC PLAN BUDGET INITIATIVE(S):

LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE

The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation venues, facilities, and services.

Budgeted Initiatives for 2021-2023

C. Work with CMAR and design consultants to finalize design and begin construction of the Effluent Pond Lining (now Storage Tank).

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES

Board Policy 12.1.0 - Multi-Year Capital Planning; Purchasing Policy for Goods and Services Policy 20.1.0

DATE: June 14, 2023

I. RECOMMENDATION

Approve a contract time extension with Jacobs for the Effluent Storage Tank CIP#2599SS2010 project.

II. BACKGROUND

Jacobs Engineering Group, Inc has been contracted by IVGID for the design of the Effluent Storage Tank. The original contract for this project was executed June 9, 2021 and has been amended a total of six (6) times to reflect changes in either scope and/or time. The current amendment has a completion date to provide the final construction documents by July 1, 2023. However, PW Staff

had slowed the schedule of this project down to ensure that the USACE PPA agreement was executed prior to solicitation of bids for construction. Had the project proceeded with solicitation of bids prior to the execution of the PPA agreement, IVGID would not be eligible for USACE grant funding. In delaying the project, the construction start date shifted from May 1, 2023 to May 1, 2024 to ensure a complete construction season window for the tank construction.

Currently, the 90% design documents have been submitted to TRPA, Washoe County, and NDEP Division of Dams for permitting. The NDEP Division of Dams has provided the approval for decommissioning of Mill Creek Dam#1, and PW Staff is working with TRPA and Washoe County to obtain the required permits. The construction documents will be finalized once all comments are received from the permitting agencies. It is anticipated that this work will be completed by October 31, 2023.

In accordance with Board Policy 3.1.0, 0.15 Consent Calendar, this item is included on the Consent Calendar as it is routine business of the District and within the currently approved District Budget.

III. BID RESULTS

There are no bid results associated with this item.

IV. FINANCIAL IMPACT AND BUDGET

This is a time extension to the existing contract only. No cost change is proposed.

V. ALTERNATIVES

No alternative is being recommended.

VI. COMMENTS

Approval of the contract extension will allow Jacobs Engineering until 10/31/2023 to provide final stamped plans and specifications for this project, in preparation for bidding of this project by the CMAR.

VII. BUSINESS IMPACT/BENEFIT

This item is not a "rule" within the meaning of Nevada Revised Statutes, Chapter 237, and does not require a Business Impact Statement.

Jacobs is contracted to develop construction documents to satisfy a regulatory requirement of the NDEP Discharge Permit needed to operate the WRRF. This new facility will provide additional effluent storage to provide staff more time to resolve situations in case of emergency.

VIII. ATTACHMENTS

- 1. 2023-06-14 Amendment 7 -
IVGID_PoPExtension_SignedJacobs_06072023

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

Approve a contract time extension with Jacobs for the Effluent Storage Tank CIP#2599SS2010 project.

**AMENDMENT NO. 7
TO SHORT FORM AGREEMENT DATED JUNE 9, 2021
BETWEEN
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
AND
JACOBS ENGINEERING GROUP, INC.**

This Amendment No. 7 to the Short Form Agreement dated June 9, 2021 (“Amendment”) is made and entered into as of June 14, 2023 by and between the Incline Village General Improvement District (“District”) and Jacobs Engineering Group, Inc. (“Consultant”). District and Consultant are sometimes individually referred to as “Party” and collectively as “Parties.”

Recitals

- A. **Original Agreement.** The Parties have entered into an agreement for Effluent Pond Lining Final Design dated June 9, 2021 and as amended by previous instruments dated July 14, 2021, September 3, 2021, February 2, 2022, March 10, 2022 and June 30, 2022 (“Original Agreement”), which is incorporated herein by reference as if fully set forth herein, for the purpose of District retaining Consultant to provide the Services set forth therein. The Original Agreement was for design of an effluent pond lining, but as of Amendment No. 5 to the Original Agreement, Consultant is now engaged in services related to Phase 2B, the preliminary and final design of a 2 million gallon (2-MG) pre-stressed concrete tank.
- B. **Amendment Purpose.** District and Consultant wish to amend the Original Agreement to extend date of completion of the work to October 31, 2023.
- C. **Amendment Authority.** This Amendment is authorized pursuant to Section 5 of the Original Agreement.

Amendment

Now therefore, the Parties hereby modify the Original Agreement as follows:

- 1. **Definitions.** All capitalized terms used in this Amendment not defined in this Amendment shall have the same meaning as set forth in the Original Agreement if defined in the Original Agreement.
- 2. **Extension of Time** is to allow Jacobs Engineering to provide 100% design documents after the schedule was delayed by Public Works staff to ensure USACE funding was in place prior to bidding.
- 3. **Payment to Consultant.**
 - a. "Reimbursable Expenses" shall mean the actual expenses incurred directly or indirectly in connection with the Project, including, but not limited to subconsultants or subconsultant costs, transportation and subsistence incidental thereto, obtaining bids or proposals from Consultant(s), toll telephone calls, express mail and telegrams, reproduction of Reports, Drawings, Specifications, Bidding Documents, and similar Project-related items in addition to those required under Section 1. In addition, Reimbursable Expenses will also include expenses incurred for main frame computer time and other highly specialized equipment, including photographic production.
 - b. **Basis and Amount of Compensation for Basic Services.** There is no change in contract amount with this Amendment.

4. Continuing Effect of Agreement. All provisions of the Original Agreement otherwise remain in full force and effect and are reaffirmed. From and after the date of this Amendment, whenever the term "Agreement" appears in the Original Agreement, it shall mean the Original Agreement as amended by this Amendment.
5. Adequate Consideration. The Parties hereto irrevocably stipulate and agree that they have each received adequate and independent consideration for the performance of the obligations they have undertaken pursuant to this Amendment.
6. Severability. If any portion of this Amendment is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

OWNER:
INCLINE VILLAGE G. I. D.
Agreed to:

CONTRACTOR:
Jacobs Engineering Group, Inc.
Agreed to:

By: _____
 Brad B. Underwood, P. E.
 Director of Public Works

Date

By:  _____
Signature of Authorized Agent
 JOHN K. SCHOONOVER M.O.P.

Print or Type Name and Title
 7 JUN 23

Date

Reviewed as to Form:

 Joshua Nelson
 District General Counsel

Date

If Contractor is a corporation, attach evidence of authority to sign.

Owner's address for giving notice:
**Incline Village General Improvement
 District, Public Works Department**
 1220 Sweetwater Road
 Incline Village, Nevada 89451
 775-832-1267- Engineering Division

Contractor's address for giving notice:
Jacobs Engineering Group
 50 West Liberty St., Ste. 205
 Reno, Nevada 89501

MEMORANDUM

TO: Board of Trustees

THROUGH: Brad Underwood, Director of Public Works

FROM: Kate Nelson, Engineering Manager

SUBJECT: Review, Discuss, and Possibly Approve a Contract with Armac Construction for Patch Paving SR 28 Between Incline Village, Nevada and Highway 50 Intersection (Requesting Staff Member: Director of Public Works Brad Underwood)

RELATED STRATEGIC PLAN BUDGET INITIATIVE(S): Board Policy 13.2.0 - Capital Expenditures Planning; Board Policy 20.1.0 - Purchasing Policy for Goods and Services

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES **LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE**

The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation venues, facilities, and services.

Strategies

- Maintain, renew, expand and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.
- Maintain, procure and construct District assets to ensure safe and accessible operations for the public and District's workforce.
- Comply with regulatory requirements, industry standards, and District policies.

DATE: June 14, 2023

I. RECOMMENDATION

1. Approve contract with Armac Construction for patch paving SR 28 between Incline Village, Nevada and Highway 50 Intersection in the amount of \$41,800.00 associated with the Effluent Pipeline Repairs CIP #EX23200400 Project.
2. Authorize the Director of Public Works to execute the agreement in substantially the form presented.

II. BACKGROUND

The effluent export pipeline had two (2) leaks occur this past winter. One leak occurred on January 17, 2023 located at milepost CC 2.00 and the other was February 12, 2023 between milepost CC 0.00 and milepost CC 1.00. Leak repairs were performed by IVGID's pipeline crew. The asphalt that was removed as part of the repair was temporarily patched with cold mix asphalt. Now that the weather is suitable for paving, IVGID is responsible for patching these areas in accordance with the NDOT encroachment permit.

In accordance with Board Policy 3.1.0, 0.15 Consent Calendar, this item is included on the Consent Calendar as it is routine business of the District and within the currently approved District Budget.

III. BID RESULTS

The District solicited requests for proposals from three (3) contractors (Granite Construction Company, Q&D Construction, and Armac Construction). The District received a proposal from Granite Construction Company and Armac Construction. Q&D Construction did not provide a proposal. Results of the bids are as follows:

Granite Construction Company	\$53,319.00
Armac Construction	\$41,800.00

The lowest responsive bidder is Armac Construction. The contract for services is attached (Attachment A). PW Staff recommends the award of the contract to Armac Construction as they have performed similar work for the District in the past.

IV. FINANCIAL IMPACT AND BUDGET

This is a FY2022/2023 Capital Plan Expense project (CIP# EX23200400). The current budget available for this project is \$100,000 (Attachment B).

V. ALTERNATIVES

No alternative is proposed at this time.

VI. COMMENTS

The Services Agreement has been reviewed and approved substantially to form by District Legal Counsel.

VII. BUSINESS IMPACT/BENEFIT

This item is not a "rule" within the meaning of Nevada Revised Statutes, Chapter 237, and does not require a Business Impact Statement.

This project fulfills IVGID's responsibility to NDOT for road repairs when work is completed on the Effluent Pipeline within the highway facility.

VIII. ATTACHMENTS

1. Purchase Order for Services_Armac BBK redlines-c1
2. Attachment B_Budget

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

1. Approve a contract with Armac Construction for patch paving SR 28 between Incline Village, Nevada and Highway 50 intersection in the amount of \$41,800.00 associated with the Effluent Pipeline Repairs CIP #EX23200400 project.
2. Authorize the Director of Public Works to execute the agreement in substantially the form presented.

Account No. CIP Expense Project #23200400	Req. No.	Purchase Order No. 22300309 Order Date: Delivery By: Buyer: Jim Youngblood Phone Number: 775-832-1214 E-mail: JEY@IVGID.ORG	Remit to: INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
CONTRACTOR Armac Construction 30 Brown Drive Moundhouse, NV 89706 (775) 884-3053		INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT Public Works Department 1220 Sweetwater Road Incline Village, NV 89451	

This Purchase Order is subject to the attached terms and conditions.

Services:

Highway 28 Pavement Patching including

- Work at two (2) separate locations on Highway 28.
- Site #1 size is approximately 15' x 20', plus 20lf+ of new ac curb. Site is at Nevada Department of Transportation (“NDOT”) milepost CC 2.00.
- Site #2 size is approximately 9' x 21'. Site is between NDOT milepost CC 0.00 and milepost CC 1.00.
- Sawcut and/or grind asphalt to full depth at leak repair site. Asphalt may be 15”+ deep. Remove and properly dispose of all asphalt. Cleanup sawcut debris and water and/or material left over from grinding. The applicable NDOT pavement patching requirement is attached hereto as Exhibit A.
- Provide and compact Type II road base to within 6-inches of the finished grade of the existing asphalt as needed.
- Provide and compact two, 3 inch lifts of NDOT Type 2 PG64-28NV Asphalt Concrete and 3” of NDOT Type 2 PG64-28NV Asphalt Concrete in the “Keyed In” sections as noted on the attached NDOT pavement patch requirement.
- This paving is for dense grade material only. No open grade paving is required for these two patches.
- Contractor to provide all traffic control and traffic control plan.

PURCHASE ORDER TERMS AND CONDITIONS FOR SERVICES

1. Acceptance; Entire Agreement. This purchase order for services issued by the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT (“DISTRICT”) to the Contractor designated in the purchase order must be promptly accepted and acceptance is expressly limited to the terms of this order. Any addition or different terms in the Contractor's forms are hereby deemed to be material alterations and notice of objection to them and rejection of them is hereby given. Contractor's performance of any portion of this order shall be considered acceptance by the Contractor of the terms herein.

2. Compensation. Contractor shall be paid on a lump sum, not-to-exceed basis. Total compensation for this Agreement is forty one thousand and eight hundred dollars (\$41,800.00).

3. Compliance with Law. Contractor shall comply with all applicable laws and regulations of the federal, state and local government. DISTRICT shall assist Contractor, as requested, in obtaining and maintaining all permits required of Contractor by Federal, State and local regulatory agencies. Contractor is responsible for all costs of clean up and/or removal of hazardous and toxic substances spilled as a result of his or her work.

4. Standard of Care. The Contractor shall perform the work in accordance with generally accepted professional practices and principles and in a manner consistent with the level of care and skill ordinarily exercised by members of the profession practicing under similar conditions. Contractor shall also comply with State and Federal environmental and safety regulations as they apply to the scope of work. Contractor shall comply with all applicable NDOT pavement patching requirements; a copy of these requirements is attached hereto as Exhibit A, and incorporated herein by this reference.

5. Insurance. Contractor shall take out and maintain: A. Commercial General Liability Insurance, of at least \$1,000,000 per occurrence/ \$2,000,000 aggregate for bodily injury, personal injury and property damage, naming DISTRICT as an Additional Insured; B. Automobile Liability Insurance for bodily injury and property damage including coverage for owned, non-owned and hired vehicles, of at least \$1,000,000 per occurrence for bodily injury and property damage; C. Workers' Compensation in compliance with applicable statutory requirements and Employer's Liability Coverage of at least \$1,000,000 per occurrence; and D. Contractors providing professional services shall provide Professional Liability (Errors and Omissions) Insurance of at least \$1,000,000. Insurance carriers shall be licensed or authorized to do business in Nevada.

6. Indemnification. The Contractor shall indemnify and hold harmless DISTRICT, its officials, officers, agents and employees from and against any and all claims, liabilities, expenses or damages, including reasonable attorneys' fees, for injury or death of any person, or damage to property, or interference with use of property, or patent infringement or fees for use of patented items, or any claim of the Contractor or a subcontractor for wages or benefits which arise in connection with the performance of the Contract, except to the extent caused or resulting from the active or sole negligence or willful misconduct of DISTRICT. The foregoing indemnity includes, but is not limited to, the cost of prosecuting or defending such action with legal counsel acceptable to DISTRICT and DISTRICT's attorneys' fees incurred in such an action. If Contractor's obligation to defend, indemnify, and/or hold harmless arises

out of Contractor's performance of “design professional” services subject to NRS 338.155, then, and only to the extent required by NRS 338.155, which is fully incorporated herein, Contractor's indemnification obligation shall be limited to the extent that such liabilities, damages, losses, claims, actions or proceedings are caused by the negligence, errors, omissions, recklessness or intentional misconduct of the Contractor or its employees and agents. Moreover, while Contractor shall not be required to initially defend the District, Contractor, if adjudicated to be liable by a trier of fact, the Contractor shall be reimburse the District or the attorney's fees and costs incurred by the District defending the action in an amount which is proportionate to the liability of the Contractor.

7. Contract Terms. Nothing herein shall be construed to give any rights or benefits to anyone other than DISTRICT and the Contractor. The unenforceability, invalidity or illegality of any provision(s) of this Contract shall not render the other provisions unenforceable, invalid or illegal. Notice may be given or delivered by depositing the same in any United States Post Office, certified mail, return receipt requested, postage prepaid, addressed to the parties to the addresses set forth in the purchase order. Contractor shall not assign, sublet, or transfer this Contract or any rights under or interest in this Contract without the written consent of DISTRICT, which may be withheld for any reason. Contractor is retained as an independent contractor and is not an employee of DISTRICT. No employee or agent of Contractor shall become an employee of DISTRICT. This is an integrated Contract representing the entire understanding of the parties as to those matters contained herein, and supersedes and cancels any prior oral or written understanding or representations with respect to matters covered hereunder. This Contract may not be modified or altered except in writing signed by both parties hereto.

8. Notice of Labor Dispute. Whenever Contractor has knowledge that an actual or potential labor dispute may delay performance under this purchase order, Contractor shall immediately notify and submit all relevant information to DISTRICT.

9. Changes. By written notice, DISTRICT may from time to time, direct work suspension or make changes in quantities, drawings, designs, specifications, place of delivery or delivery schedules, methods of shipment and packaging, and property and services furnished to DISTRICT by Contractor. If such change causes an increase or decrease in the price of this purchase order or in the time required for performance, Contractor or DISTRICT shall promptly notify the other party thereof and assert its claim for adjustment within thirty (30) days after the change is ordered, and an equitable adjustment shall be made. However, nothing in this clause shall excuse the Contractor from proceeding immediately with the purchase order as changed.

10. Obligations. Contractor shall be solely responsible for providing all materials, labor, tools, equipment, water, light, power, transportation, superintendence, and temporary construction of every nature and all other services and all facilities necessary to execute, complete, and deliver the work within the specified time. DISTRICT shall provide the NDOT “Permit for Temporary Occupancy of NDOT Right-Of-Way for the two sites contemplated by this Agreement. DISTRICT shall also provide project coordination assistance as needed with NDOT and any other contractors who may be working simultaneously at the project site.

11. Damage to District Facilities. Damage to DISTRICT or public facilities or private property caused by the Contractor

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT – PURCHASE ORDER (SERVICES)

or by its subcontractors during performance of services shall be repaired and/or replaced in kind at no cost to the DISTRICT.

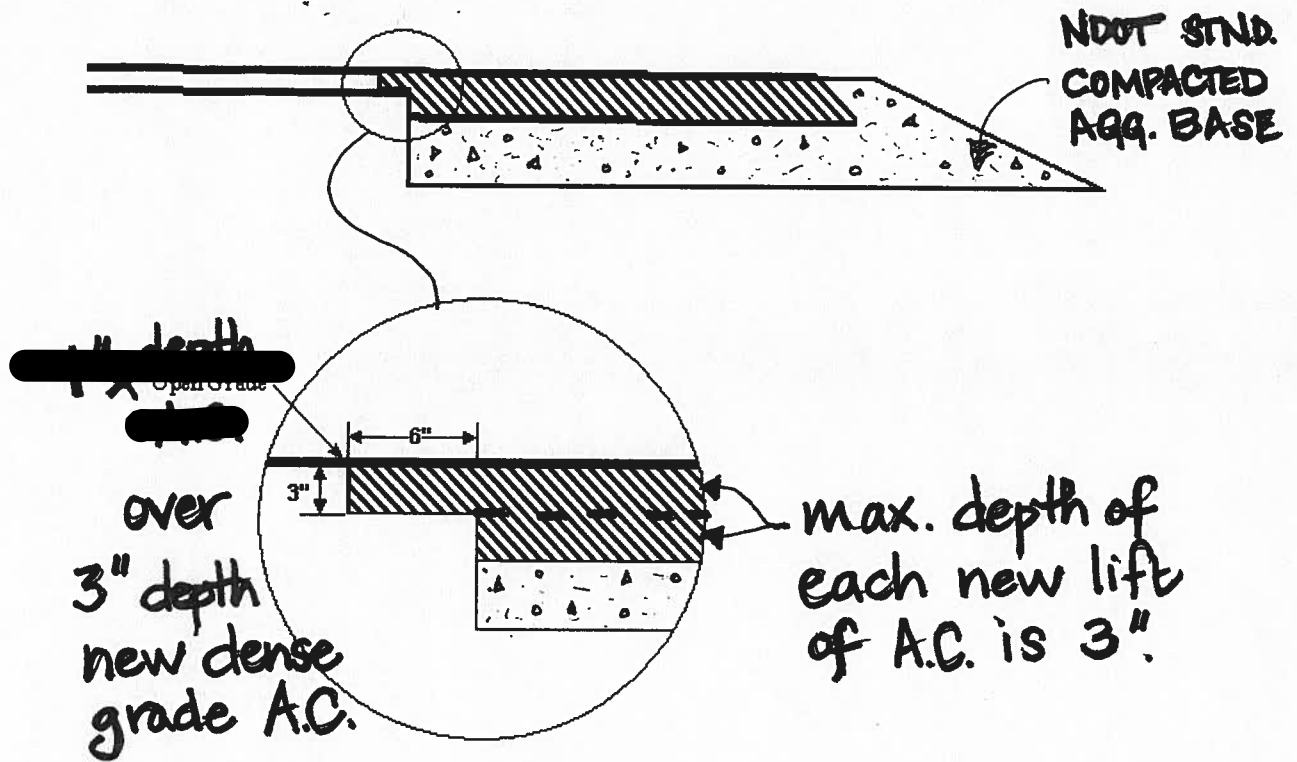
12. Site Safety and Cleanup. The project site shall be kept clean and free of hazards at all times during performance of services. After and installation is completed at the site, as applicable, Contractor shall clean the surrounding area to the condition prior to delivery and installation.

13. Installation. If the Contractor is responsible for providing installation services, finished installation work and/or equipment shall be subject to final inspection and acceptance or rejection by the DISTRICT.

14. Completion of Work. Contractor shall complete all work to the DISTRICT's satisfaction by July 27, 2023.

EXHIBIT A
NDOT Pavement Patching Requirement(s)

STATE OF NEVADA
DEPARTMENT OF TRANSPORTATION



THE UPPER ASPHALTIC CONCRETE LIFTS
MUST BE "KEYED-IN" TO EXISTING
PAVEMENT AT TRENCH LINE OR
PERMANENT PATCH BOUNDARY.

Incline Village General Improvement District Capital Improvement Projects Report to the Board of Trustees
 FY2022/23 CAPITAL PLAN - EXPENSE ITEMS

Attachment B

Fund / Dept. Div.	Project #	New TYLER Project #	Project Title	FY2022/23 Final Budget	BOT Approved Carry Forward 8/31/2022	Cancelled	Adjustments	Reallocation	FY2022/23 Amended Budget	FY2022/23 Expenditures (3/31/23)	Available Budget	Project Status
General Fund	1212OE1701	EX23100100	Accounting Printer Replacement	8,400					8,400	-	8,400	In Process
	1213CO1703		District Wide PC, Laptops, Peripheral Equipment and	75,000					75,000	70,472	4,528	Ongoing
			Total	83,400					83,400	70,472	12,928	
	4990E1399	EX23100200	Web Site Redesign and Upgrade	10,000					10,000	-	10,000	In Process
1099LI1705		Pavement Maintenance - Administration Building	14,300					14,300	-	14,300		
		Total	24,300					24,300	-	24,300		
		Total General Fund		107,700					107,700	70,472	37,228	
Utilities Shared	2097DI1401		Adjust Utility Facilities in NDOT/Washoe County Right	60,000	183,000				243,000	10,481	232,519	Ongoing
	2097LI1401		Pavement Maintenance, Utility Facilities	180,000	141,495				321,495	623	320,872	In Process
	4990E1399	EX23100200	Web Site Redesign and Upgrade	10,000					10,000	-	10,000	In Process
	NEW	EX23200200	Rain Gutters, Garage Door Openers, Drainage, Heat	100,000					100,000	-	100,000	In Process
	NEW	EX23200300	Utility Infrastructure Masterplan	500,000					500,000	56,536	443,464	In Process
			Total	850,000	324,495				1,174,495	67,640	1,106,855	
Water	2299DI1103		Replace Commercial Water Meters, Vaults and Lids	40,000					40,000	-	40,000	Ongoing
	2299DI1204		Water Reservoir Coatings and Site Improvements	60,000	25,000				85,000	2,487	82,513	In Process
			Total	100,000	25,000				125,000	2,487	122,513	
Sewer	2599BD1105X		Building Upgrades Water Resource Recovery Facility	30,000	5,600				35,600	165	35,435	Ongoing
	2599S51203K		Replace & Re-line Sewer Mains, Manholes and	55,000					55,000	3,009	51,991	Ongoing
	NEW	EX23200400	Effluent Pipeline Repairs	100,000					100,000	-	100,000	Ongoing
			Total	185,000	5,600				190,600	3,174	187,426	
		Total Utilities	1,135,000	355,095				1,490,095	73,301	1,416,794		
Community Services	3141GC1103		Irrigation Improvements	15,000					15,000	5,984	9,006	In Process
	3141LI1201		Pavement Maintenance of Parking Lots - Champ	25,000	17,500				42,500	25,355	17,145	In Process
			Total	40,000	17,500				57,500	31,349	26,151	
Mountain	3241GC1101		Mountain Course Greens, Tees and Bunkers	8,000					8,000	1,537	6,463	In Process
	3242LI1204		Pavement Maintenance of Parking Lot - Mountain	12,500	17,400				29,900	3,000	26,900	In Process
			Total	20,500	17,400				37,900	4,537	33,363	
Facilities	3350BD1103		Chateau - Replace Carpet	49,500					49,500	-	49,500	In Process
	3350BD1506		Paint Exterior of Chateau		22,300				22,300	-	22,300	
	3350BD1803		Replace Carpet in Chateau Grill		2,090				2,090	-	2,090	
	3350BD1505		Paint Interior of Chateau	40,500					40,500	-	40,500	Delayed
	3351BD1501		Aspen Grove Replace Carpet		3,880				3,880	-	3,880	
			Total	90,000	28,270				118,270	-	118,270	
Ski	3469LI1105		Pavement Maintenance, Diamond Peak and Ski Way	75,000	25,000				100,000	76,651	23,349	In Process
	3499BD1710		Diamond Peak Facilities Flooring Material	20,000	35,603				55,603	35,604	19,999	In Process
			Total	95,000	60,603				155,603	112,255	43,348	
Parks	4378BD1604		Resurface and Coat Preston Park Bathroom, Mech.		2,100				2,100	-	2,100	
	4378BD2001		Grout Repair Upstaris Parks Office & Tile Replace		10,000				10,000	-	10,000	
	4378LI1303		Pavement Maintenance, Village Green Parking	5,000	-				5,000	2,717	2,283	In Process
	4378LI1403		Pavement Maintenance, Preston Field	5,000	7,500				12,500	600	11,900	In Process
	4378LI1602		Pavement Maintenance, Overflow Parking Lot	5,000	5,000				10,000	5,000	5,000	In Process
	4378LI1802		Pavement Maintenance - Incline Park	6,000	7,500				13,500	-	13,500	In Process
			Total	21,000	32,100				43,600	8,317	35,283	

MEMORANDUM

TO: Board of Trustees

THROUGH: Brad Underwood, Director of Public Works

FROM: Jim Youngblood, Utilities Superintendent

SUBJECT: Review, Discuss and Possibly Approve a Purchase Order Service Agreement with Thunderbird Communications for a 2-year Maintenance Contract (Requesting Staff Member: Director of Public Works Brad Underwood)

RELATED STRATEGIC PLAN BUDGET INITIATIVE(S): **LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE**

The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation venues, facilities, and services.

Strategies

- Maintain, renew, expand and enhance District infrastructure to meet the capacity, needs and desires of the community for future generations.
- Maintain, procure and construct District assets to ensure safe and accessible operations for the public and District's workforce.
- Comply with regulatory requirements, industry standards, and District policies.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES

Capital Planning Multi-Year Capital Planning Policy 12.1.0; Capital Planning Capital Project Budgeting Policy 13.1.0; Capital Planning Capital Expenditures Practice 13.2.0; Purchasing Policy for Goods and Services Policy 20.1.0; Board Policy 3.1.0. , 0.4 Consent Calendar

DATE: June 14, 2023

I. RECOMMENDATION

1. Approve a Purchase Order Service Agreement with Thunderbird Communications for a 2-year Maintenance Contract in the amount of \$57,600.
2. Authorize the Director of Public Works to execute the contract in substantially the form presented.

II. BACKGROUND

Thunderbird Communications (Contractor) built the District's original SCADA system. The Contractor has performed maintenance on the District's SCADA system and control programming at all of the water and wastewater locations the past several years. The Contractor performs work either on-site or via phone, as appropriate, and provides remote access support and any off-line programming as requested by IVGID and/or suggested by the Contractor with IVGID's approval. Contractor's services include:

- Sixteen hours on-site are included each month. The Contractor will perform work as requested by IVGID, or as recommended by the Contractor. In either case, any tasks to be performed will be disclosed to IVGID personnel prior to commencement.
- Off-site service may be included in place of on-site service, when appropriate and approved by IVGID. This service includes phone support, remote access support, and off-line programming, and would generally be provided for small changes or emergencies, or when off-site programming is practical for the Contractor and IVGID.

In accordance with Board Policy 3.1.0, 0.15 Consent Calendar, this item is included on the Consent Calendar as it is routine business of the District and within the currently approved District Budget.

III. BID RESULTS

The Districts Purchasing Policy for Goods and Services - Policy 20.1.0 section 2.2.7 Purchase of Professional Services states, "Contracts for professional services where highly specialized knowledge or technical knowhow is required are not always adapted to award by competitive solicitation. District staff shall evaluate each purchase of professional services to determine whether a competitive solicitation process would serve the best interests of IVGID or whether such a process would be impractical."

The Contractor installed the District's SCADA system and knows the system intimately. It is prudent that this contractor continue servicing the District's

SCADA system.

The Districts' purchase of their services is exempt from competitive bidding for the following Nevada Revised Statute reasons:

1. This purchase is for services which may only be contracted from a sole source (NRS 332.115.1.b), professional services.
2. This purchase is for additions to and repairs and maintenance of equipment which may be more effectively added to, repaired or maintained by a certain person (NRS 332.115.1.c).
3. The equipment and professional service proposed for purchase, by virtue of the training of the personnel or of any inventory of replacement parts maintained by the local government, is compatible with existing equipment (NRS 332.115.1.d).

IV. FINANCIAL IMPACT AND BUDGET

This is Purchase Order Agreement for services funded through the water and sewer fund operating budgets for \$35,000 and \$22,600 respectively for the two-year contract.

V. ALTERNATIVES

Not approve the Purchase Order Service Agreement for Thunderbird Communication and allow the District's SCADA system to not be maintained.

VI. COMMENTS

The Professional Services Agreement has been reviewed and approved substantially to form by District Legal Counsel.

VII. BUSINESS IMPACT/BENEFIT

This item is not a "rule" within the meaning of Nevada Revised Statutes, Chapter 237, and does not require a Business Impact Statement.

These services will allow staff to work with the consultant on needs to modify, improve or enhance the SCADA system for effective and efficient operations.

VIII. ATTACHMENTS

1. Attachment A - Purchase Order re Services - Thunderbird Communications_Maintenance Contract

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

1. Approve a Purchase Order Service Agreement with Thunderbird Communications for a 2-year Maintenance Contract in the amount of \$57,600.
2. Authorize the Director of Public Works to execute the contract in

substantially the form presented.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT – PURCHASE ORDER (SERVICES)

Account No. 7330 20002222- 7515 and 7510 20002522- 7515	Req. No.	Purchase Order No. Order Date: July 1, 2023 Delivery By: June 30, 2025 Buyer: Jim Youngblood Phone Number: 775-832-1214 E-mail: jey@IVGID.org	Remit to: INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
CONTRACTOR <u>Thunderbird Communications, Inc.</u> <u>1664 Auburn Ravine Road</u> <u>Auburn, CA 95603</u> <u>Attn: Tom Swick</u>		INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT	

This Purchase Order is subject to the attached terms and conditions.

Services:

This PURCHASE ORDER (SERVICES) is for performing maintenance on our existing SCADA system and control programming at all of the water and wastewater locations. Contractor agrees to perform work either on-site or via phone, as appropriate, and to provide remote access support and any off-line programming as requested by IVGID and/or suggested by Contractor with IVGID's approval. Contractor's services are further described in Exhibit A to this Purchase Order, incorporated herein by this reference.

OWNER:
Incline Village G.I.D.
Agreed to:


CONTRACTOR:
Thunderbird Communications, Inc.
Agreed to:

By: _____
Brad B. Underwood, P.E.
Director of Public Works

By:  _____
Signature of Authorized Agent

 _____
Print or Type Name and Title

Date

 _____
Date

Reviewed as to Form:

Joshua Nelson
District General Counsel

If Contractor is a corporation, attach evidence of authority to sign.

Date

PURCHASE ORDER TERMS AND CONDITIONS FOR SERVICES

1. Acceptance; Entire Agreement. This purchase order for services issued by the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT ("DISTRICT") to the Contractor designated in the purchase order must be promptly accepted and acceptance is expressly limited to the terms of this order. Any addition or different terms in the Contractor's forms are hereby deemed to be material alterations and notice of objection to them and rejection of them is hereby given. Contractor's performance of any portion of this order shall be considered acceptance by the Contractor of the terms herein.

2. Compensation. Contractor shall be paid on a fixed fee basis, as agreed upon by the parties and as set forth in Exhibit A attached hereto and hereby made a part hereof, within 30 days of receipt of invoice. Each invoice will include a summary of service provided by Contractor for that month, and the cumulative total of off-site services provided and purchased for the entire period of the contract until that point. If the number of hours of service provided by Contractor surpasses the number of hours purchased, additional hours will be charged at a rate of \$150. No off-site service in excess of the contracted for amount shall occur without prior written approval of DISTRICT.

3. Compliance with Law. Contractor shall comply with all applicable laws and regulations of the federal, state and local government. DISTRICT shall assist Contractor, as requested, in obtaining and maintaining all permits required of Contractor by Federal, State and local regulatory agencies. Contractor is responsible for all costs of clean up and/or removal of hazardous and toxic substances spilled as a result of his or her work.

4. Standard of Care. The Contractor shall perform the work in accordance with generally accepted professional practices and principles and in a manner consistent with the level of care and skill ordinarily exercised by members of the profession practicing under similar conditions. Contractor shall also comply with State and Federal environmental and safety regulations as they apply to the scope of work.

5. Insurance. Contractor shall take out and maintain: A. Commercial General Liability Insurance, of at least \$1,000,000 per occurrence/ \$2,000,000 aggregate for bodily injury, personal injury and property damage, naming DISTRICT as an Additional Insured; B. Automobile Liability Insurance for bodily injury and property damage including coverage for owned, non-owned and hired vehicles, of at least \$1,000,000 per occurrence for bodily injury and property damage; C. Workers' Compensation in compliance with applicable statutory requirements and Employer's Liability Coverage of at least \$1,000,000 per occurrence; and D. Contractors providing professional services shall provide Professional Liability (Errors and Omissions) Insurance of at least \$1,000,000. Insurance carriers shall be licensed or authorized to do business in Nevada.

6. Indemnification. The Contractor shall indemnify and hold harmless DISTRICT, its officials, officers, agents and employees from and against any and all claims, liabilities, expenses or damages, including reasonable attorneys' fees, for injury or death of any person, or damage to property, or interference with use of property, or patent infringement or fees for use of patented items, or any claim of the Contractor or a subcontractor for wages or benefits which arise in connection with the performance of the Contract, except to the extent caused or resulting from the active or sole negligence or willful misconduct of DISTRICT.

The foregoing indemnity includes, but is not limited to, the cost of prosecuting or defending such action with legal counsel acceptable to DISTRICT and DISTRICT's attorneys' fees incurred in such an action. If Contractor's obligation to defend, indemnify, and/or hold harmless arises out of Contractor's performance of "design professional" services subject to NRS 338.155, then, and only to the extent required by NRS 338.155, which is fully incorporated herein, Contractor's indemnification obligation shall be limited to the extent that such liabilities, damages, losses, claims, actions or proceedings are caused by the negligence, errors, omissions, recklessness or intentional misconduct of the Contractor or its employees and agents. Moreover, while Contractor shall not be required to initially defend the District, Contractor, if adjudicated to be liable by a trier of fact, the Contractor shall be reimburse the District or the attorney's fees and costs incurred by the District defending the action in an amount which is proportionate to the liability of the Contractor.

9. Contract Terms. Nothing herein shall be construed to give any rights or benefits to anyone other than DISTRICT and the Contractor. The unenforceability, invalidity or illegality of any provision(s) of this Contract shall not render the other provisions unenforceable, invalid or illegal. Notice may be given or delivered by depositing the same in any United States Post Office, certified mail, return receipt requested, postage prepaid, addressed to the parties to the addresses set forth in the purchase order. Contractor shall not assign, sublet, or transfer this Contract or any rights under or interest in this Contract without the written consent of DISTRICT, which may be withheld for any reason. Contractor is retained as an independent contractor and is not an employee of DISTRICT. No employee or agent of Contractor shall become an employee of DISTRICT. This is an integrated Contract representing the entire understanding of the parties as to those matters contained herein, and supersedes and cancels any prior oral or written understanding or representations with respect to matters covered hereunder. This Contract may not be modified or altered except in writing signed by both parties hereto.

10. Notice of Labor Dispute. Whenever Contractor has knowledge that an actual or potential labor dispute may delay performance under this purchase order, Contractor shall immediately notify and submit all relevant information to DISTRICT.

11. Changes. By written notice, DISTRICT may from time to time, direct work suspension or make changes in quantities, drawings, designs, specifications, place of delivery or delivery schedules, methods of shipment and packaging, and property and services furnished to DISTRICT by Contractor. If such change causes an increase or decrease in the price of this purchase order or in the time required for performance, Contractor or DISTRICT shall promptly notify the other party thereof and assert its claim for adjustment within thirty (30) days after the change is ordered, and an equitable adjustment shall be made. However, nothing in this clause shall excuse the Contractor from proceeding immediately with the purchase order as changed.

12. Obligations. Contractor shall be solely responsible for providing all materials, labor, tools, equipment, water, light, power, transportation, superintendence, and temporary construction of every nature and all other services and all facilities necessary to execute, complete, and deliver the work within the specified time.

13. Damage to District Facilities. Damage to DISTRICT or public facilities or private property caused by the Contractor or by its subcontractors during performance of services shall be repaired and/or replaced in kind at no cost to the DISTRICT.

14. Site Safety and Cleanup. The project site shall be kept clean and free of hazards at all times during performance of services. After and installation is completed at the site, as applicable, Contractor shall clean the surrounding area to the condition prior to delivery and installation.

15. Installation. If the Contractor is responsible for providing installation services, finished installation work and/or equipment shall be subject to final inspection and acceptance or rejection by the DISTRICT.

**EXHIBIT A
CONTRACTOR’S SCOPE OF SERVICES**

Thunderbird Communications, Inc. (“Contractor”) hereby agrees to provide the following services:

- Sixteen hours on-site are included each month. The Contractor will perform work as requested by IVGID, or as recommended by the Contractor. In either case, any tasks to be performed will be disclosed to IVGID personnel prior to commencement.
- Off-site service may be included in place of on-site service, when appropriate and approved by IVGID. This service includes phone support, remote access support, and off-line programming, and would generally be provided for small changes or emergencies, or when off-site programming is practical for the Contractor and IVGID. All telephone support will be tracked in thirty-minute increments and will be cumulative throughout the period of the maintenance contract.
- On-site service will be cumulative, so if less than sixteen hours are provided during one month, more than sixteen hours may be provided in the following months.
- During emergencies, the Contractor shall be available for telephone support within two hours via business telephone, home telephone, cellular phone, and email.

PRICING:

The below is based on the Parties’ understanding at the time of contracting, and may be adjusted by mutual written, signed agreement of the Parties as appropriate.

Description	Quantity	Unit	Unit Price	Total
Maintenance Contract	24	Monthly	\$2,400	\$57,600

MEMORANDUM

TO: Board of Trustees

THROUGH: Brad Underwood, Director of Public Works

FROM: Jim Youngblood, Utilities Superintendent

SUBJECT: Review, Discuss and Possibly Approve a Purchase Order Service Agreement with Thunderbird Communications for RTU modifications. (Requesting Staff Member: Director of Public Works Brad Underwood)

RELATED STRATEGIC PLAN BUDGET INITIATIVE(S):

LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE

The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation venues, facilities, and services.

Strategies

- Maintain, renew, expand and enhance District infrastructure to meet the capacity, needs and desires of the community for future generations.
- Maintain, procure and construct District assets to ensure safe and accessible operations for the public and District's workforce.
- Comply with regulatory requirements, industry standards, and District policies.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES

Capital Planning Multi-Year Capital Planning Policy 12.1.0; Capital Planning Capital Project Budgeting Policy 13.1.0; Capital Planning Capital Expenditures Practice 13.2.0; Purchasing Policy for Goods and Services Policy 20.1.0; Board Policy 3.1.0. , 0.4 Consent Calendar

DATE: June 14, 2023

I. RECOMMENDATION

1. Approve a Purchase Order Service Agreement with Thunderbird Communications in the amount of \$9,570.
2. Authorize the Director of Public Works to execute the agreement in substantially the form presented.

II. BACKGROUND

Thunderbird Communications (Contractor) built the District's original SCADA system. The Contractor has performed maintenance on the District's SCADA system and control programming at all of the water and wastewater locations over the past several years. This Purchase Order Agreement for services will include RTU (Remote Terminal Unit) modifications for Auto Controls as a one-time service. These modifications include:

1. Modifications to setpoints that will be sent to the water tank units instead of the pump stations, allowing for better use of the radio channel as the tank will not have to constantly transmit its levels to the corresponding pump stations, thus freeing up the channel and improving response times.
2. Additional setpoints will be added for nighttime operation. These will include individual set points for pumps as well as a "bump" time to top off tanks before nighttime ends.

The tasks that will be completed by the Contractor are as follows:

Task	Lab Days	Field Days
Documentation of Existing Setpoints and Parameters currently being used	0.5	
Documentation of Setpoints and Parameters to be utilized in new setup	0.5	
Development of Logic to Control the Following Paths:	2	
WPS4-2/5-1 to R5-1		
WPS4-2/5-1 to R4-1		
WPS4-1/5-3 to R4-1		
WPS4-1/5-3 to R5-3A		
WPS3-1 to R3-1		

WPS2-2 to R2-2		
Testing of Logic in Lab	1	
Create Addressing of Tags to be used in Wonderware HMI	0.5	
Create Wonderware HMI tags and displays in Lab	0.5	
Implement Wonderware tags and displays on site		1
Implement RTU applications in the field		1
Switch each path from old to new methods one by one		0.25
Testing of new method of operation		0.5
Modify each site to make new permanent changes		0.5

In accordance with Board Policy 3.1.0, 0.15 Consent Calendar, this item is included on the Consent Calendar as it is routine business of the District and within the currently approved District Budget.

III. BID RESULTS

The Districts Purchasing Policy for Goods and Services - Policy 20.1.0 section 2.2.7 Purchase of Professional Services states, "Contracts for professional services where highly specialized knowledge or technical knowhow is required are not always adapted to award by competitive solicitation. District staff shall evaluate each purchase of professional services to determine whether a competitive solicitation process would serve the best interests of IVGID or whether such a process would be impractical."

The Contractor installed the District's SCADA system and knows the system intimately. It is prudent that this contractor continue servicing the District's SCADA system. The Districts' purchase of their services is exempt from competitive bidding for the following Nevada Revised Statute reasons:

1. This purchase is for services which may only be contracted from a sole source (NRS 332.115.1.b), professional services.
2. This purchase is for additions to and repairs and maintenance of equipment which may be more effectively added to, repaired or maintained by a certain person (NRS 332.115.1.c).
3. The equipment and professional service proposed for purchase, by virtue of the training of the personnel or of any inventory of replacement parts maintained by the local government, is compatible with existing equipment (NRS 332.115.1.d).

IV. FINANCIAL IMPACT AND BUDGET

This is a Purchase Order Agreement for services funded through the water fund operating budget in the amount of \$9,570.

V. ALTERNATIVES

Not approve the Purchase Order Service Agreement for Thunderbird Communication and not make these recommended upgrades to the District's SCADA system.

VI. COMMENTS

The Professional Services Agreement has been reviewed and approved substantially to form by District Legal Counsel.

VII. BUSINESS IMPACT/BENEFIT

This item is not a "rule" within the meaning of Nevada Revised Statutes, Chapter 237, and does not require a Business Impact Statement.

The proposed upgrades will maximize the use of pumps at water tank units during the off-peak hours for electrical use.

VIII. ATTACHMENTS

1. Attachment A_ Purchase Order re Services - Thunderbird Communications_RTU Modifications for Auto Controls

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

1. Approve a Purchase Order Service Agreement with Thunderbird Communications in the amount of \$9,570.
2. Authorize the Director of Public Works to execute the agreement in substantially the form presented.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT – PURCHASE ORDER (SERVICES)

Account No. 7510 20002222-7515 and 20002522-7515	Req. No.	Purchase Order No. Order Date: May 8, 2023 Delivery By: June 30, 2024 Buyer: Jim Youngblood Phone Number: 775-832-1214 E-mail: jey@IVGID.org	Remit to: INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
CONTRACTOR <u>Thunderbird Communications, Inc.</u> <u>1664 Auburn Ravine Road</u> <u>Auburn, CA 95603</u> Attn: <u>Tom Swick</u>		INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT	

This Purchase Order is subject to the attached terms and conditions.

Services:

This PURCHASE ORDER (SERVICES) is for updating setpoints on our existing SCADA system to be sent to the water tanks instead of the sewer and water pump stations, allowing for better use of the radio channels. Also, additional setpoints will be added for night time operations. Contractor's services are further described in Exhibit A to this Purchase Order, incorporated herein by this reference.

OWNER:

Incline Village G.I.D.

Agreed to:

By: _____

Brad B. Underwood, P.E.
Director of Public Works

Date

CONTRACTOR:

Thunderbird Communications, Inc.

Agreed to:

By: 
Signature of Authorized Agent

Rose Swick, Bus Mgr Young
Print or Type Name and Title

5/31/23
Date

Reviewed as to Form:

Joshua Nelson
District General Counsel

Date

If Contractor is a corporation, attach evidence of authority to sign.

PURCHASE ORDER TERMS AND CONDITIONS FOR SERVICES

1. Acceptance; Entire Agreement. This purchase order for services issued by the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT ("DISTRICT") to the Contractor designated in the purchase order must be promptly accepted and acceptance is expressly limited to the terms of this order. Any addition or different terms in the Contractor's forms are hereby deemed to be material alterations and notice of objection to them and rejection of them is hereby given. Contractor's performance of any portion of this order shall be considered acceptance by the Contractor of the terms herein.

2. Compensation. Contractor shall be paid on a time and materials or firm fixed fee basis, as may be agreed upon by the parties as described in this Purchase Order, or in documents attached hereto and hereby made a part hereof, within 30 days of receipt of invoice. If the work is performed on a time and materials basis, the invoice shall include a detailed description of the work performed, labor hours and materials.

3. Compliance with Law. Contractor shall comply with all applicable laws and regulations of the federal, state and local government. DISTRICT shall assist Contractor, as requested, in obtaining and maintaining all permits required of Contractor by Federal, State and local regulatory agencies. Contractor is responsible for all costs of clean up and/or removal of hazardous and toxic substances spilled as a result of his or her work.

4. Standard of Care. The Contractor shall perform the work in accordance with generally accepted professional practices and principles and in a manner consistent with the level of care and skill ordinarily exercised by members of the profession practicing under similar conditions. Contractor shall also comply with State and Federal environmental and safety regulations as they apply to the scope of work.

5. Insurance. Contractor shall take out and maintain: A. Commercial General Liability Insurance, of at least \$1,000,000 per occurrence/ \$2,000,000 aggregate for bodily injury, personal injury and property damage, naming DISTRICT as an Additional Insured; B. Automobile Liability Insurance for bodily injury and property damage including coverage for owned, non-owned and hired vehicles, of at least \$1,000,000 per occurrence for bodily injury and property damage; C. Workers' Compensation in compliance with applicable statutory requirements and Employer's Liability Coverage of at least \$1,000,000 per occurrence; and D. Contractors providing professional services shall provide Professional Liability (Errors and Omissions) Insurance of at least \$1,000,000. Insurance carriers shall be licensed or authorized to do business in Nevada.

6. Indemnification. The Contractor shall indemnify and hold harmless DISTRICT, its officials, officers, agents and employees from and against any and all claims, liabilities, expenses or damages, including reasonable attorneys' fees, for injury or death of any person, or damage to property, or interference with use of property, or patent infringement or fees for use of patented items, or any claim of the Contractor or a subcontractor for wages or benefits which arise in connection with the performance of the Contract, except to the extent caused or resulting from the active or sole negligence or willful misconduct of DISTRICT. The foregoing indemnity includes, but is not limited to, the cost of prosecuting or defending such action with legal counsel acceptable to DISTRICT and DISTRICT's attorneys' fees incurred in such an action. If Contractor's

obligation to defend, indemnify, and/or hold harmless arises out of Contractor's performance of "design professional" services subject to NRS 338.155, then, and only to the extent required by NRS 338.155, which is fully incorporated herein, Contractor's indemnification obligation shall be limited to the extent that such liabilities, damages, losses, claims, actions or proceedings are caused by the negligence, errors, omissions, recklessness or intentional misconduct of the Contractor or its employees and agents. Moreover, while Contractor shall not be required to initially defend the District, Contractor, if adjudicated to be liable by a trier of fact, the Contractor shall be reimburse the District or the attorney's fees and costs incurred by the District defending the action in an amount which is proportionate to the liability of the Contractor.

9. Contract Terms. Nothing herein shall be construed to give any rights or benefits to anyone other than DISTRICT and the Contractor. The unenforceability, invalidity or illegality of any provision(s) of this Contract shall not render the other provisions unenforceable, invalid or illegal. Notice may be given or delivered by depositing the same in any United States Post Office, certified mail, return receipt requested, postage prepaid, addressed to the parties to the addresses set forth in the purchase order. Contractor shall not assign, sublet, or transfer this Contract or any rights under or interest in this Contract without the written consent of DISTRICT, which may be withheld for any reason. Contractor is retained as an independent contractor and is not an employee of DISTRICT. No employee or agent of Contractor shall become an employee of DISTRICT. This is an integrated Contract representing the entire understanding of the parties as to those matters contained herein, and supersedes and cancels any prior oral or written understanding or representations with respect to matters covered hereunder. This Contract may not be modified or altered except in writing signed by both parties hereto.

10. Notice of Labor Dispute. Whenever Contractor has knowledge that an actual or potential labor dispute may delay performance under this purchase order, Contractor shall immediately notify and submit all relevant information to DISTRICT.

11. Changes. By written notice, DISTRICT may from time to time, direct work suspension or make changes in quantities, drawings, designs, specifications, place of delivery or delivery schedules, methods of shipment and packaging, and property and services furnished to DISTRICT by Contractor. If such change causes an increase or decrease in the price of this purchase order or in the time required for performance, Contractor or DISTRICT shall promptly notify the other party thereof and assert its claim for adjustment within thirty (30) days after the change is ordered, and an equitable adjustment shall be made. However, nothing in this clause shall excuse the Contractor from proceeding immediately with the purchase order as changed.

12. Obligations. Contractor shall be solely responsible for providing all materials, labor, tools, equipment, water, light, power, transportation, superintendence, and temporary construction of every nature and all other services and all facilities necessary to execute, complete, and deliver the work within the specified time.

13. Damage to District Facilities. Damage to DISTRICT or public facilities or private property caused by the Contractor or by its subcontractors during performance of services shall be repaired and/or replaced in kind at no cost to the DISTRICT.

14. Site Safety and Cleanup. The project site shall be kept clean and free of hazards at all times during performance of services. After and installation is completed at the site, as applicable, Contractor shall clean the surrounding area to the condition prior to delivery and installation.

15. Installation. If the Contractor is responsible for providing installation services, finished installation work and/or equipment shall be subject to final inspection and acceptance or rejection by the DISTRICT.

16. Timing. Contractor shall complete all services set forth in Exhibit A within six weeks from execution of this Purchase Order.

**EXHIBIT A
CONTRACTOR’S SCOPE OF SERVICES**

Thunderbird Communications, Inc. (“Contractor”) hereby agrees to provide the following services:

- Documentation of existing setpoints and parameters
- Documentation of setpoints and parameters to be utilized in future
- Development and testing of logic to control communication paths
- Completion of the SCADA communications modifications, including:
 - Setpoints sent to the tank units rather than the pump stations
 - Additional setpoints for nighttime operation
 - All necessary Wonderware HMI services associated with installation and testing of the modifications
- Testing of new method of operation

PRICING:

The below is based on the Parties’ understanding at the time of contracting, and may be adjusted by mutual agreement of the Parties as appropriate.

Description	Quantity	Unit	Unit Price	Total
Engineering Costs	1	LS	\$9,570.00	\$9,570.00
Project Total				\$9,570.00

-

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest, District General Manager

FROM: Shelia Leijon, Director of Parks & Recreation

SUBJECT: Review, discuss and possibly approve setting a fee for the purchase of a Recreation Pass for 2023/2024 in accordance with Ordinance 7, paragraph 104

**RELATED STRATEGIC
PLAN BUDGET
INITIATIVE(S):**

2. Continue to work with the General Manager’s Ordinance 7 Committee and the Board of Trustees to make formal revisions.

**RELATED DISTRICT
POLICIES, PRACTICES,
RESOLUTIONS OR
ORDINANCES**

Ordinance 7, paragraph 104

DATE: June 14, 2023

I. RECOMMENDATION

That the Board of Trustees makes a motion to approve setting the fee of \$91 for the purchase of an additional Recreation Pass to those parcel owners who decide to purchase an additional Recreation Pass in accordance with Ordinance 7, paragraph 104.

II. BACKGROUND

Ordinance 7, paragraph 104 states "104. Purchase of Additional IVGID Recreation Passes or Additional Recreation Punch Cards. If any Owner wishes to purchase up to a total of an additional five (5) Cards, which may be Additional IVGID Recreation Passes or Additional Recreation Punch Cards or a combination thereof as described in this Paragraph 104., the Owner may do so by paying an additional fee as set by the Board, for each Additional IVGID Recreation Pass or Additional Recreation Punch Card so purchased. The following provisions apply with respect to Additional Cards (referred to in this Ordinance as “*Additional IVGID Recreation Passes and Additional Recreation Punch Cards*”):

1. Additional IVGID Recreation Passes and Additional Recreation Punch Cards cannot be purchased for Commercial Parcels and their Tenants.
2. A maximum of five (5) IVGID Recreation Passes per Parcel can be used to obtain discounts for daily access to the District-owned golf courses. Additional IVGID Recreation Passes and Additional Recreation Punch Cards purchased by owners in excess of the initial five cannot be used to obtain daily discounts at the District-owned golf courses, and will be stamped with language which states this.
3. Additional IVGID Recreation Passes are valid for a period of one (1) year from the date of purchase, unless they expire on an earlier date as provided in Paragraph 66 hereof.
4. Out of the available five (5) Additional Cards, a maximum of up to three (3) Additional IVGID Recreation Passes per Parcel may be purchased for eligible family members listed within the First Degree of Consanguinity or Affinity on the Family Tree, which is Exhibit A to this Ordinance.
5. Additional IVGID Recreation Passes do not allow any guests to accompany an Additional IVGID Recreation Pass Holder to the Beaches, and will be stamped with language which states in substance that the Additional IVGID Recreation Pass does not allow Guest Beach Access.
6. Out of the available five (5) Additional Cards, a maximum of up to three (3) Additional Recreation Punch Cards per Parcel may be purchased for use by an Owner's Guests.
7. Additional Recreation Punch Cards are valid from the date of purchase until the thirty-first (31st) day of May following the date of purchase and are not transferable to another person or Entity except by an Owner to a Guest of the Owner. The unused balance on an Additional Recreation Punch Card expires when the Recreation Punch Card expires on May 31 of each year.
8. An application for Additional IVGID Recreation Passes or Additional Recreation Punch Cards must be filed with the District's Parks and Recreation office. The number and relevant information concerning these Additional IVGID Recreation Passes and Recreation Punch Cards shall be separately tracked electronically on an annual basis (by fiscal year) and made available by the

District to the Board and to the Public, so that the availability of Additional IVGID Recreation Passes and Additional Recreation Punch Cards can be reviewed annually as to the impact and appropriateness of this provision for the purchase of Additional Passes and card.

III. BID RESULTS

Not applicable

IV. FINANCIAL IMPACT AND BUDGET

The Fiscal Year 2023/2024 budget has already been adjusted to reflect the estimated amount of purchases that Staff projected for this product.

V. ALTERNATIVES

The Board of Trustees may opt to set the fee at an alternative amount.

VI. COMMENTS

No comments at this time.

VII. BUSINESS IMPACT/BENEFIT

The sale of additional recreation passes are recognized as true revenue as the passes are outside of the initial 5 passes allocated to each parcel.

VIII. ATTACHMENTS

None

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

That the Board of Trustees makes a motion to approve setting the fee of \$91 for the purchase of an additional Recreation Pass for those parcel owners who decide to purchase an additional Recreation Pass in accordance with Ordinance 7, paragraph 104.

In the Matter Of:

Incline Village General Improvement District Board of Trustees

PUBLIC MEETING

May 10, 2023

Job Number: 986100

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INCLINE VILLAGE
GENERAL IMPROVEMENT DISTRICT
BOARD OF TRUSTEES

TRANSCRIPT OF HEARING

PUBLIC MEETING

Live and Via Zoom

Held at 893 Southwood Boulevard

Incline Village, Nevada

Wednesday, May 10, 2023

24 Reported by: Brandi Ann Vianney Smith

25 Job Number: 986100

1 A P P E A R A N C E S

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3 B O A R D M E M B E R S P R E S E N T

4 M A T T H E W D E N T , C H A I R

5 S A R A S C H M I T Z , V I C E C H A I R

6 D A V E N O B L E , S E C R E T A R Y

7 R A Y T U L L O C H , T R E A S U R E R

8 M I C H A E L A T O N K I N G , T R U S T E E

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10 A L S O P R E S E N T

11 J O S H N E L S O N , L E G A L C O U N S E L

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1 INCLINE VILLAGE, NEVADA -- MAY 10, 2023 -- 6:00 P.M.

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5 CHAIR DENT: Thank you. All right. I'd

6 like to call the regular meeting of the Incline

7 Village General Improvement District to order. The

8 meeting is being held at 893 Southwood Boulevard,

9 Incline Village, Nevada. It's 6:00 P.M., May 10th,

10 2023.

11 A. PLEDGE OF ALLEGIANCE

12 (Pledge of Allegiance.)

13 CHAIR DENT: Thank you.

14 B. ROLL CALL OF TRUSTEES

15 CHAIR DENT: Item B, roll call of the

16 trustees.

17 Trustee Schmitz?

18 TRUSTEE SCHMITZ: Here.

19 CHAIR DENT: Trustee Tulloch?

20 TRUSTEE TULLOCH: Here.

21 CHAIR DENT: Trustee Noble?

22 TRUSTEE NOBLE: Here.

23 CHAIR DENT: Trustee Tonking?

24 TRUSTEE TONKING: Here.

25 CHAIR DENT: And I'm Trustee Dent. All

1 trustees are present. We do have a quorum.

2 Moving on to item C, initial public

3 comments.

4 C. INITIAL PUBLIC COMMENTS

5 First up is Mr. Gatz (phonetic).

6 MR. GATZ: Good morning. Arron Gatz,

7 Incline Village.

8 I have some written statements I've

9 presented to be attached to the written minutes of

10 this meeting.

11 I want to discuss three items today.

12 The first one is the GM's reports were --

13 speaks of procurement cards, and he wants to save

14 the procurement cards.

15 They need to be killed. It's a half-way

16 measure to not address our real problem.

17 As I've pointed out to you before. we've

18 got massive abuse with the use of those cards; that

19 abuse will continue. The cards need to go, so

20 please get rid of them.

21 Public records, did you see all the public

22 requests there has been no response to?

23 I understand an explanation as to why, but

24 that's no explanation. The code says five business

25 days; it means five business days. Get somebody

1 here to do the work or get out of the public

2 governmental business.

3 The second thing I want to talk about is

4 the marketing costs. I was very disturbed to see

5 that the IVGID quarterly is now considered a market

6 expense, so all expenses are hidden under marketing

7 for that. That's a propaganda magazine that has no

8 purpose for being here, let alone the expenses.

9 Take them out of the marketing.

10 I also saw that other employees, the

11 marketing employees, their costs are being assigned

12 to marketing, like Darren Howard. Why is that?

13 Well, if we get some other division to pay for his

14 salary, we don't see what it is really under,

15 community services/golf, and then we got these

16 people coming here from golf saying, gee, we broke

17 even in operational costs.

18 Sure you broke even because you took his

19 costs and you put it someplace else.

20 And \$1.13 million is a waste for

21 marketing. I thought that our facilities were

22 available for our use, not the world's tourists.

23 Reduce the \$1.13 million, reduce our rec fees.

24 Finally, on Moss Adams, I'm in favor of

25 it. I've given two recommendations to not have

1 further scope of work, and I've added one more,
2 which would be central services; they should come
3 with an allocated plan, in my option.

4 And this talk about, don't worry about the
5 costs, it's going to be paid from taxes, that's a
6 boldfaced lie.

7 And we keep hearing, and I hope you guys
8 will recognize that the personnel costs assigned to
9 the general fund are a half million dollars more
10 than in taxes, so what money is left over to pay for
11 Moss Adams or anybody else for that matter?

12 Thank you very much.

13 CHAIR DENT: Thank you, Gatz.

14 Ms. Miller, please.

15 MS. MILLER: Thank you and good evening,
16 trustees.

17 I'm going to start with a positive note.
18 I noticed in the website upgrade, you're going to
19 include a PDF word press plug-in, that's terrific.
20 The current search tool is almost useless.
21 This should cut down on the public records request.

22 I'd suggest that we put all of the board
23 meeting minutes and bill pays going back at least
24 ten years into the searchable PDF inventory. I
25 think the savings of doing that would just more than

1 take care of a lot of the costs of public records.

2 Okay. Gee. What a difference two days

3 make. Room's practically empty.

4 On the golf subject, well, I was a little

5 disappointed. It seems like the golfers got most of

6 what they wanted at the cost of the rest of the

7 property owners.

8 I mean, it's easy to get 500 people

9 that are in clubs, they all have each other's

10 emailing addresses, but the other 9,000, roughly,

11 people who live here now, we don't have any way to

12 communicate with one another. And that was

13 something I thought we were going to do as a web

14 application at one point.

15 It came on for, maybe, a week or two and

16 then disappeared about where the citizens could put

17 up their concerns, other citizens could make

18 comments on it.

19 It was, basically, a social media site,

20 but the whole community could participate, and we

21 wouldn't have some of the rather unkind social

22 commentary that we see on social media. So, that's

23 one other little thing.

24 Oh, and, then, when the reservations are

25 going to be opened for golf, I'm really anxious to

1 hear how the rollout of the events reservation will
2 work.

3 I can imagine every tee time being taken
4 in the first ten seconds, if the system doesn't lock
5 up. Kind of like a Taylor Swift concert. I hope
6 that's not going to happen. I hope there's going to
7 be some sort of controls in place.

8 The clubs book two or three times a week
9 for the entire season and that would mean 40 to 50
10 bookings an individual, just to be fair.

11 But, really, I think something needs to
12 done with that or there's not going to be a single
13 tee time available for the whole season.

14 I still don't see an update on Open Gov,
15 and that was supposed to happen at an
16 already-delayed date of April 30th. I hope the GM
17 will have some kind of an update for us.

18 Public records, I won't go into that. I
19 hope that's going to be taken care of -- I'm running
20 out of time. Well, maybe next time.

21 Thank you all.

22 CHAIR DENT: Thank you, Ms. Miller.

23 Any other public comment in the room?

24 MR. GUTIERREZ: My name is Gary Gutierrez.

25 I live at 609 Woodbridge Circle, Incline Village.

1 Anyway, I'm hear to represent the
2 unrepresented boat owners of Incline Village, and we
3 have a problem. We've had a place to have our boats
4 for last 30 years over there in Hyatt. I don't know
5 if you're aware of it, but they pulled the rug out
6 from under us.

7 And I heard through the grapevine that we
8 have a permit for a dock and 30 buoys, I don't know
9 if that's true or not. I'd like to find out if it
10 is.

11 And if it is, I'd like to get together. I
12 could put all the boat owners together and we could
13 work something out where we have somewhere -- I
14 mean, we got three beaches and that the ramp down
15 there -- my boat's too big to go in and out.

16 So, we bought here, a lot of us, because
17 we wanted to enjoy the lake and we have boats and we
18 don't have -- we're desperate. We don't have
19 anywhere to put our boats, and we'd like to -- maybe
20 the board, we could put out heads together and try
21 to figure out what we can.

22 I have a lot of ideas, and I could bring
23 some people in and we could talk about it.

24 But I kind of just wanted to put my foot
25 in the door and say this is -- we might be able to

1 get a place this year, but it gives a whole year to
2 try to work something out and try to get some buoys.
3 I'm sure between our -- what we pay in HOA
4 and all that, through our taxes, money we pay too,
5 we could try to get something for all the boat
6 owners.

7 And there's probably -- I know of at least
8 18 or 20 of us that would be willing to try to do
9 something.

10 And that's it.

11 CHAIR DENT: Thank you. Appreciate it.

12 Any other public comment in the room?

13 MR. GUTIERREZ: I'd like some feedback.

14 Do you do that now?

15 CHAIR DENT: We can have the general
16 manager get with you, or we can do that at the
17 break.

18 Any other public comment in the room?

19 MR. KARENS: Good evening, trustees.

20 Chris Karens (phonetic), Sawmill Drive in Incline
21 Village, 1074.

22 I would echo what Gary said, you know, you
23 can't make decision to benefit 30 boat owners that
24 the Hyatt has buoys for.

25 But we had heard that there had been a

1 proposal, at one point, of a pier, an all-public-use
2 pier down at Burnt Cedar. I'm not sure if that's
3 true or not.

4 Also read some documents in Washoe County
5 that talk about the fire department wanting to have
6 the emergency services up here somewhere along our
7 beaches.

8 And it would just seem in a community like
9 this, we should be able to have access to a pier
10 that could benefit all of the citizens. A buoy
11 field would be wonderful. It could be fair and
12 equitable access over time.

13 But we'd like to come up with a plan with
14 either the trustees or with Indra and try to put
15 this on an agenda to discuss at a future meeting.

16 That's it.

17 CHAIR DENT: Thank you.

18 Any other public comment in the room?

19 Seeing none, Mr. Gove, can we go the public comments
20 on Zoom?

21 MR. GOVE: Absolutely. First caller,
22 number 4577.

23 CALLER 4577: Yeah, Cliff Dobler
24 (phonetic), 995 Fairway.

25 This written statement is to be made part

1 of the meeting minutes.

2 I am addressing item G 1, construction
3 contracts and contingencies for the Mountain Course
4 Cart Path Restoration.

5 In August of last year, the board decided
6 to scale the scope of replacing the remaining cart
7 paths apparently due to a cost estimate of 2.6
8 million.

9 The decision was made to only replace a
10 few small sections, create realignment in two areas,
11 and to crack, seal, and slurry, the entire length of
12 the path.

13 The estimated cost in August was \$443,000,
14 but the budget remained at \$1 million. No downward
15 augmentation was made.

16 I'm glad to see some competitive bidding,
17 and it seems wise that two contractors were selected
18 to do different elements of the project.

19 Removal of 67 trees will begin tomorrow,
20 which is good as the waste materials can begin prior
21 to beginning work on the path.

22 This was not done in the first phase, and
23 large amounts of root mass was ground into the
24 asphalt-based materials.

25 The combined bid including contingencies

1 is \$630,000, well below the million-dollar budget.

2 There is no estimate for permits, and I
3 would assume the approximate \$30,000 already spent
4 has not been accounted for.

5 Based on historical experience with the
6 engineering staff, I would not recommend allowing
7 them to perform inspection services based on the
8 poor result on the last cart path fiasco.

9 Inspections have always been done by
10 outside sources and should be kept that way.

11 It should be noted that the \$630,000
12 spending request is 42 percent higher than the
13 August estimate of \$443,000. Estimating seems to be
14 a major problem at IVGID.

15 At the April 12th meeting, Mr. Underwood,
16 when obtaining approval for the granite pipeline
17 contract, indicated that his staff does not have
18 estimating abilities.

19 For example, the recent IVGID estimate for
20 the pump track expansion done in March was \$190,000,
21 but the sole bid came in at \$747,000. This is a
22 hole that needs to be filled.

23 Back to the cart path, the estimated
24 savings of \$370,000 from the million-dollar budget
25 should be reflected as an augmentation in the

1 current budget in order to avoid reducing current
2 cash flows and creating a false for facility fees in
3 this upcoming fiscal year.

4 As a final thought, I do not believe that
5 slurry coating and crack sealing is the answer for
6 many areas, especially Old Number 10, which should
7 be replaced. That being said, right or wrong, the
8 board gave direction.

9 And old saying, penny wise and pound
10 foolish, should be thought about.

11 Thank you very much.

12 CHAIR DENT: Thank you.

13 Next public comment?

14 MR. GOVE: Caller 1996.

15 CALLER 1996: Frank Wright, Crystal Bay.

16 Looking at pages 10 through 14 on the last
17 board packet, I don't know if anybody's paid
18 attention to the fact that food and beverage in
19 2021, 2022 lost \$1,000 a day during the five-month
20 period that they operated.

21 Projected this year, \$900 a day for the
22 five-month projected time period.

23 Over \$300-, \$400,000 of parcel owner's
24 money is gone? Who's managing this store. We're
25 talking about sandwiches and hot dogs and you're

1 losing \$1,000 a day and you can't overcome that
2 problem. Is anybody paying attention?

3 So, yeah, who's managing this place? It's
4 unbelievable.

5 We're talking about an enterprise, the
6 food and beverage, they don't have any overhead.
7 They don't have any rent. They have no insurance.
8 They don't have anything, except providing food and
9 beverages. How many sandwiches does it take?

10 If I have a thousand dollars a day to
11 provide food, that would be no problem, but how
12 could you lose a thousand dollars a day? That's the
13 big problem.

14 So my question is: Where is the
15 management skills in this community that allows this
16 to happen year after year?

17 As far as the room that has been emptied
18 for some reason, I guess those who are taking from
19 our community, the golfers, got enough to shut up
20 this year, and, of course, they all showed up to
21 scream that they were being taken advantage of.

22 Right, with my money.

23 I don't think it is legal to give a
24 private club, that I can't join, you can't join,
25 trustees, because you are not part of what they want

1 in a public entity, and give them preferred tee
2 times. I just don't think that can happen. I think
3 that's wrong, and I think it also may be illegal,
4 but what do I know.

5 As far as the other problems that we have
6 going in this community, nothing ever gets fixed by
7 our management team. Nothing. It goes on and on
8 and on.

9 And when people that know what's going on
10 bring these facts and figures to the board, and the
11 management team doesn't take action, doesn't do
12 anything, it's really odd that the same people are
13 given these promotions that have done nothing to
14 deserve them. Nothing. They're not capable.

15 Anyway, that's my comments for tonight.
16 Talk to you later.

17 Thank you.

18 CHAIR DENT: Thank you, Mr. Wright.

19 Any other Zoom public comments? Doesn't
20 look like it.

21 MR. GOVE: There are not.

22 CHAIR DENT: All right. That will close
23 out item C public comment. Moving on to item D,
24 approval of the agenda.

25

1 D. APPROVAL OF AGENDA

2 CHAIR DENT: Any questions, concerns with
3 the agenda?

4 TRUSTEE NOBLE: I'd like to pull out F 7
5 from the consent calendar.

6 CHAIR DENT: Understood.

7 TRUSTEE SCHMITZ: On the consent calendar,
8 can we, briefly, just I have some typos that I
9 found, but I'd like to discuss for a moment the
10 meeting minutes.

11 CHAIR DENT: So you want to pull out the
12 meeting minutes, every single item?

13 TRUSTEE SCHMITZ: (Inaudible).

14 CHAIR DENT: Okay. That's fine.

15 Regarding the items being pulled out,
16 we're going to remove F 1, F 2, F 3, and F 7, and
17 we're just going to put those F 1 -- or become T 1,
18 2, 3, then 7 will become 4.

19 Is there a motion to accept the consent
20 calendar --

21 TRUSTEE SCHMITZ: May I please -- I'd like
22 to pull 6 as well.

23 CHAIR DENT: Anybody want to pull 4 and 5?
24 Any takers? All right. Okay.

25 Still waiting on a motion to accept the

1 two items left on the consent calendar.

2 TRUSTEE SCHMITZ: I'll make a motion to

3 leave items --

4 CHAIR DENT: Actually, no to accept.

5 We're good to approve the agenda. Then we're good

6 then.

7 So the agenda is approved. We're removing

8 item F 1, F 2, F 3, F 6, and F 7, and those are

9 going to go to the front of general business, in

10 front of general business item 1.

11 The agenda's approved. That closes out

12 item D.

13 E. REPORTS TO THE BOARD

14 CHAIR DENT: Moving on to item E, reports

15 to the board, on item E 1, '23, '24, proposed

16 marketing budget.

17 Mr. Raymore?

18 MR. RAYMORE: A quick introduction.

19 Chairman Dent, members of the Board of Trustees, for

20 the record, my name is Paul Raymore, I'm the

21 marketing manager for the District's community

22 service venues.

23 On pages 5 through 58 of your board

24 packet, there's an executive summary of the

25 marketing department proposed '20, '23, '24

1 operating budget, along with a little more in-depth
2 information about the District's paid advertising
3 programs.

4 So I'm here to answer any questions you
5 may have about the marketing department, what we do
6 for the District, and how we typically spend the
7 budget allocated for marketing activities.

8 I do want to note that when I speak about
9 the marketing department's staff, I'm generally
10 referring to myself, our marketing coordinator, and
11 our part-time video and photo production
12 coordinator; however, when you looking at the
13 personnel costs associated with the marketing
14 budgets, please keep in mind that there are
15 percentages of other District positions that hit our
16 division 980 budget.

17 An example of that is the director of golf
18 and community services.

19 Moving on to what we do for the District,
20 you'll find a fairly comprehensive list on pages 5
21 and 6 of the packet. Notable, ongoing projects
22 include the production of the IVGID magazine. In
23 cooperation the our publishing partner, CC Media,
24 which is not to be confused with EXL Media, which
25 coordinates our paid advertising spending, and the

1 ongoing website redesign, redevelopment of the
2 Diamond Peak dot com, and next up,
3 YourTahoePlace.com websites.

4 The marketing team works very closely with
5 the District's communications coordinator on many
6 different projects throughout the year, including
7 survey design and development, topics such as the
8 ordinance 7 parcel owner's survey, website updates
9 for all departments, and social media updates and
10 support.

11 The marketing team is also responsible for
12 planning and executing some of our favorite events
13 up at Diamond Peak ski resort, including the annual
14 season pass holder barbecue lunches, and Last Tracks
15 wine and beer tastings in cooperation with the great
16 food and beverage team up there, live music on the
17 sundeck, the Dummy Downhill, and the Luggi Foeger
18 Uphill/Downhill Festival.

19 And while the marketing team salaries are
20 paid through the District's Community Services
21 Department, in the spirit of one district, one team,
22 we try to offer our expertise throughout the
23 District when it would be valuable.

24 For example, our video and photo
25 production coordinator, who is a licensed, aerial

1 drone pilot, has flown our drone to shoot video
2 clips for the effluent pipeline project, as well as
3 the Diamond Peak parking lot annual stripping
4 project.

5 And I was going to pull up some clips of
6 those, if you wanted to see them, but, trust me,
7 they are out there having a few technical problems.

8 Finally, the final pages of attachments
9 includes some information on the District's paid
10 advertising program, which account for a significant
11 chunk of the marketing operation's budget each
12 fiscal year.

13 On pages 11 and 12, you'll find five years
14 of history on our budget and actuals for paid
15 advertising expenses for the community services
16 venues, along with 2023, 2024 baseline and tentative
17 budget numbers.

18 Then following that, you'll find a series
19 of reports from our media buying agency, EXL Media,
20 and that's spelled with a capital E, X, L, and the
21 word "media." Just for future reference. These
22 reports detail paid advertising performance at
23 Diamond Peak and our facilities departments.

24 We utilize -- and I would have had golf,
25 except that we haven't done, really, any golf

1 advertising for the past couple of years, due to the
2 pandemic and the success of golf.

3 So, we utilize these reports along with
4 professional expertise of our media buying team to
5 constantly adjust our paid advertising campaigns to
6 ensure we're reaching the appropriate targets with
7 our paid advertising and maximizing the returns on
8 advertising spend, or ROAS, the acronym you might
9 see in those reports, with each campaign.

10 Paid advertising is an important tool in
11 the marketing toolbox because it allows us to
12 effectively amplify our communications outreach
13 without having to spend more and more hours of staff
14 time.

15 I'd estimate that we probably spend less
16 than five percent of our total staff time dealing
17 with paid advertising management activities, but
18 we're able to generate a large number of
19 impressions, leads, and purchases due to the budget
20 behind our paid campaigns.

21 With that, I'd be happy to answer any
22 questions you may have.

23 CHAIR DENT: Thank you, Mr. Raymore.

24 Any questions?

25 TRUSTEE TULLOCH: I've got one. I'll put

1 a few in to start with.

2 Thanks, Paul. First, you said various
3 other staff members are charged to marketing. Can
4 you give us a complete inventory of who all is
5 charged to marketing, apart from -- and what
6 percentages. Can you provide that to the board?

7 MR. RAYMORE: What was provided to me was
8 20 percent of director of golf and community
9 services, seven percent -- this is 20 percent of his
10 salary -- seven percent of the superintendent of
11 parks and recreation. I believe that's probably
12 Sheila's position who is now the director of parks
13 and recreation. Not a hundred percent sure on that.
14 The parks and rec admin specialist, 20 percent of
15 their salary, then the recreation supervisor,
16 operations and community programming, approximately
17 15 percent of that position's salary.

18 TRUSTEE TULLOCH: Okay. And what's the
19 reason for charging them to marketing?

20 MR. RAYMORE: I believe that -- I'm not
21 sure.

22 TRUSTEE TULLOCH: Okay.

23 CHAIR DENT: General Manager Winquest?

24 MR. WINQUEST: So, the reason why -- well,
25 first of all, the reason why Mr. Howard is charged

1 to marketing is because he manages the marketing
2 department.

3 I am, however, currently looking at all of
4 the allocations, because I feel like some of them
5 need to be adjusted based on the reality of what's
6 going now.

7 I think Mr. Howard's is a little bit high
8 because, as you guys remember, over the last three
9 or four years, we've significantly cut the marketing
10 budget and some of the services out at some of the
11 other venues, not necessarily Diamond Peak, but the
12 other venues.

13 And the reason why a portion of, say, our
14 parks and rec admin specialist is allocated is
15 because when we went away from a lot of the
16 marketing help that we were getting from our
17 marketing division, we had to allocate those tasks
18 to a specific individual within that department.

19 So, parks and recreation doesn't -- really
20 doesn't utilize our marketing department often at
21 all. So all the flyers that we make, all the
22 e-flyers that we produce, even though they do provide
23 some support, those are all generated by staff,
24 in-house.

25 And that was discussed with the board,

1 back then, when talked about what was going to
2 happen when we kind of reduced our marketing
3 efforts.

4 So, each venue would have someone that
5 either handles a lot of internal marketing at that
6 venue, or is a liaison that works with the marketing
7 department.

8 CHAIR DENT: Thank you.

9 Trustee Tulloch?

10 TRUSTEE TULLOCH: Yeah, if I could, Mr,
11 Winquest. Is that not just part of the remit of
12 these organizations? If it's golf or if it's
13 parks and recs, is it not part of their role to try
14 and generate these roles and charge them out to
15 marketing?

16 MR. WINQUEST: It is built into their job
17 descriptions that they -- a part of what they do is
18 interface in the marketing portion of the
19 operations.

20 But just, traditionally over the years,
21 the District has allocated that time to marketing.
22 Otherwise, it would just be getting allocated
23 straight to the venue.

24 So, if that's what the desire of the board
25 is, then that's fine, but that's just traditionally

1 how we've done it.

2 TRUSTEE TULLOCH: Okay. Thanks for that.

3 Next question, Mr. Raymore, if I look at
4 page 10, costs, I see computers licensing and fees,
5 \$60-and-a-half thousand proposed next year.

6 Are you running SAP or something?

7 MR. RAYMORE: That's under the Diamond
8 Peak?

9 TRUSTEE TULLOCH: Yep, 7310. What are we
10 spending 60 grand on in computer licensing?

11 MR. RAYMORE: A lot of that is going to
12 the websites.

13 For other historical reasons that I'm,
14 again, not quite sure of, Diamond Peak has always
15 paid for the entirety of the website, upgrades, and
16 maintenance hosting, all of that.

17 So, quite a bit of that is going to
18 website updates. Some other examples of what hits
19 that object --

20 TRUSTEE TULLOCH: I'm trying to work out
21 why it's shown as computer licenses, then, if it's
22 websites?

23 MR. RAYMORE: The other major component of
24 that is our customer relationship managements, OCRM,
25 software licensing fees, that's like \$20,000 there.

1 We, at Diamond Peak, to be keeping up with
2 all of our customers, sending out customized email
3 messages reminding them to renew their pass or how
4 best to use their pass, all of our emails go through
5 that system for the Mountain -- quite a bit of our
6 other email marketing costs also land in that
7 Diamond Park budget object.

8 The webcams is another significant
9 expense. Probably, I want to say, approximately
10 \$10,000 a year that hit that computer licenses and
11 fees object.

12 And then there's various others,
13 everything from our survey tool, Alchemer, which is
14 \$1,400 a year, to other computer software needs.
15 The adobe suite that we use for all of our graphic
16 design programs and layouts. Adobe stock licensing.

17 TRUSTEE TULLOCH: Okay.

18 Then just table that, but, perhaps kind of
19 a listing of the details of that, that would be
20 helpful.

21 Next question, rather than going through
22 all the EXL Media, I'm looking at page 14 of the
23 packet, and I'm looking at the graphs that's
24 produced there.

25 And for the life of me, I can see no

1 correlation between the revenue generated and the
2 clicks from the paid advertising.

3 I see two spikes in February and March.

4 The March one, I suspect, is people advance buying
5 season tickets, and February spike is the
6 President's weekend and things.

7 But I can see no correlation between these
8 graphs.

9 MR. RAYMORE: I would argue that, in
10 general, if you're looking at clicks versus revenue,
11 revenue is indicating a purchase, and that tends to
12 be fairly last minute, whether -- and other, kind
13 of, last-minute nature of the ski industry.

14 So, kind of what you'd expect in that
15 early season in December, you're getting some
16 impressions, you're getting clicks, but people are
17 waiting to purchase until they're, you know, very
18 sure they're coming up to Tahoe for that ski trip.

19 So, you wouldn't necessarily expect a
20 perfect correlation between those clicks and
21 impressions and revenue numbers. Just --

22 TRUSTEE TULLOCH: Okay. If I follow that,
23 in that case, why is it that I go through of it 25
24 pages of EXL Media allocating revenue to clicks and
25 impressions if they're not correlated that way? I

1 mean, they can't both be correct, can they?

2 MR. RAYMORE: I don't think we're
3 allocating revenue to clicks and impressions; we
4 are -- in our calculation of return on advertising
5 spend, that is truly just dividing the total revenue
6 by the total spend.

7 I think what you're seeing is clicks and
8 impressions are fairly historic metrics used is to
9 engage the success of media campaigns. Back before
10 we had better tracking of revenue, that was, kind
11 of, all you could track.

12 And so a lot of those numbers of are in
13 there for historical comparison reasons. Really
14 what we are looking at in trying to always optimize
15 for is that return on advertising spend, those
16 conversions that are resulting in actual revenue at
17 the resort.

18 TRUSTEE TULLOCH: Yeah, I agree, revenue
19 is what we should be looking at.

20 But I go through all this, the EXL Media
21 stuff, and it seems you're an advert-free EXL Media,
22 we get these clicks so we're producing this revenue.

23 I fail to see -- I'm not seeing the
24 correlation, and that's concern: We're spending
25 something like 500 grand a year with them, including

1 we get charged for their time to bill us as well.

2 When I look at the EXL Media invoices,
3 they are charging almost an hour staff time a month
4 that we actually pay for them to give us a bill.

5 It's a -- I must try that one on one of my
6 clients, I don't think I would get away with it for
7 very long, but it's an interesting concept.

8 But, yeah, I mean, it's -- I'm skeptical.
9 It looks like there's lots of detail here, but it
10 seems like it's almost plucked from thin air in
11 terms of that.

12 MR. RAYMORE: I'm sorry. Is -- is there a
13 question there?

14 TRUSTEE TULLOCH: No. It's a comment.

15 MR. RAYMORE: I think a lot of the data
16 you see in here is for our reference so that if we
17 need to dive deeper into why one channel is
18 performing better than others, then some of that
19 click-through data, the impressions can, maybe, give
20 us some clues.

21 When we are optimizing our campaigns and
22 trying to choose, you know, next season, are we
23 going to go heavier on Google versus Bing? Are we
24 going to go, you know, more retargeting versus our
25 program ad campaigns?

1 We're really looking as those return on
2 advertising spend numbers to see what performed best
3 in terms of, you know, best return on our
4 investment.

5 But there is some, you know, other
6 consideration of: Do we have a nice, broad mix of
7 advertising channels? We want to make sure that we
8 maintain the brand awareness for all of our venues.

9 And so there are similar advertising buys
10 that aren't one-hundred percent focused on that
11 ROAS, that return on advertising spend; they're
12 more, you know, keeping our brand strong.

13 Video is a good example of that. Some of
14 our four As into things like TikTok, emerging
15 platforms, we don't expect to see a huge return
16 because, A, all the data you find in here is the
17 return that's trackable through or website, and
18 that's via pixels that we put on our website that
19 can track the amount spent there and tie it back to
20 these campaigns.

21 And so if somebody sees one of our ads,
22 decides to come to Diamond Peak, but just walks up
23 to the window and pays cash or pays with a credit
24 card, there's no way our systems are going to track
25 that revenue back to that advertising campaign.

1 And so a lot of our ads are branding
2 awareness. We know they are generating, you know,
3 brand awareness and, hopefully, some visits. But
4 you won't find that data in these numbers.

5 TRUSTEE TULLOCH: Okay. Thank you,
6 Mr. Raymore. I'm -- yeah, you can call me skeptical
7 in terms of that, and I've spoken to this before.

8 I find it difficult, I find it
9 disappointing, you know, that it's spelled out here,
10 it's almost like they're trying to claim revenue
11 down to the last buck from the campaign as if it's
12 -- if it's that specific. I think it's -- this is
13 misleading.

14 But I'll pass the floor to my colleagues.

15 CHAIR DENT: Thank you, Trustee Tulloch.
16 Trustee Schmitz?

17 TRUSTEE SCHMITZ: I'm wondering if you
18 could explain why this data is, first of all, so
19 old, second of all, not consistent.

20 If you look at -- on page 14, it's from
21 December of 2021 through April of 2022. We're in
22 April of 2023. This is a year old.

23 And then you go to other reports, and
24 they're from -- on page 39, they're from October 1st
25 of 2022 to December 31st, 2022, and yet there's

1 other reports that are December through February, so
2 why do we have -- what?

3 MR. RAYMORE: There are -- so, I wanted to
4 give you guys -- rather than just giving the latest
5 report from Diamond Peak and the latest from
6 facilities, I wanted to go back a couple years.

7 So, the first one you mentioned is, like
8 you said, it's two years old, but I wanted you
9 guys -- in case -- because I have been asked for all
10 of this data, and going back a number of years in
11 the past, I just wanted to kinda give you guys more
12 and allow you to just to, kind of, take a look at
13 both, you know, last year and this year. If you
14 want to compare, that's what we do every time that
15 we're evaluating these different buys is to compare
16 how different platforms and different channels --

17 TRUSTEE SCHMITZ: My point is is that it
18 doesn't give us a cumulative, one picture. We've
19 got pieces and parts of it in different reports.

20 It would be nice to have everything in a
21 consolidated date range, as opposed to having things
22 in, you know, here's the fall, here's the this.

23 Because, you know, we should be looking at
24 these trends, and it's very difficult to do that
25 when it's broken up into different pieces.

1 So, for me, I'd like to see something
2 that's a comprehensive report bringing us, you know,
3 the last year's worth of data in one place.

4 So -- and if I'm missing it, please let me
5 know where it is.

6 MR. RAYMORE: For Diamond Peak, if I may,
7 we don't -- we will have that soon, and I'm happy to
8 share that with you.

9 TRUSTEE SCHMITZ: Okay. All right.

10 MR. RAYMORE: EXL Media is in the process
11 of, kind of, finalizing all of the -- those reports.

12 I did include that final -- that's the
13 very first one in the packet from last season,
14 that's the December 2021 to April 2022 dashboard.
15 Typically, with Diamond Peak, EXL would give us two,
16 kind of, comprehensive reports like this throughout
17 the season. We do a mid-winter report so that we
18 can analyze any trends we're seeing, adjust dollars
19 as necessary, and we do an end-of-season report that
20 usually comes out in May after we've closed all
21 those Diamond Park campaigns --

22 TRUSTEE SCHMITZ: But with Diamond Peak --

23 MR. RAYMORE: -- (inaudible) it could be
24 the early bird Diamond Peak season pass --

25 TRUSTEE SCHMITZ: -- season passes are

1 purchased starting now all the way through the end,
2 so we're not, potentially, picking up, you know,
3 when those passes are being purchased.

4 MR. RAYMORE: And that's why there's
5 actually a couple in here that are specific to,
6 like, the spring 2022 season pass digital dashboard.

7 TRUSTEE SCHMITZ: Okay.

8 MR. RAYMORE: So that's -- we almost
9 separate out those campaigns because they are so
10 different, so we want to analyze them separately,
11 and they also do take place over different
12 timeframes than the typical report operations.

13 So, yes, you -- there's a lot in there,
14 and I apologize for that. If you want to see a
15 multiyear roll-up or something like that from EXL,
16 I'm sure we can ask them for that.

17 TRUSTEE SCHMITZ: Okay.

18 Then just back to your presentation, why
19 is it that the only venue you're assisting with
20 pricing strategy is Diamond Peak?

21 You know, we've been doing a lot of work
22 over the past month or maybe two with golf, and I'm
23 just curious why pricing strategy isn't a
24 responsibility, sort of, across venues from the
25 marketing organization?

1 I would think that you, you know, have the
2 ability to do competitive marketing analysis to help
3 the venue managers.

4 So, I'm just curious why it's only Diamond
5 Peak.

6 MR. RAYMORE: I would say, right now,
7 that's because of staff's strengths. I come from a
8 ski resort background and have a lot of experience
9 with that pricing and that competitive analysis.

10 When we had a sales manager position
11 within the marketing department, before that was
12 eliminated, he did used to do a lot of competitive
13 analysis for the golf courses and assisted with the
14 pricing strategy for golf as well.

15 But I would say, you know, in recent
16 years, Darren and his team have truly had the
17 expertise there, they have the knowledge, and
18 haven't needed any help from the marketing team.

19 And the same with parks and rec.

20 We're always, obviously, happy to jump in
21 and help them.

22 TRUSTEE SCHMITZ: And do you do
23 advertising at all for The Grill? Or is it just for
24 golf?

25 MR. RAYMORE: It -- again, we haven't done

1 any paid advertising for the last couple of years
2 for golf. We would see The Grill as, kind of, a --
3 underneath golf.

4 And so in the past, yes, there have been a
5 few ads sprinkled in that, at least mention The
6 Grill as an amenity of the Championship Course.

7 But we've never done specific Grill
8 advertising campaigns, I think, because we don't
9 necessarily want to be competing with the other
10 restaurant in town.

11 TRUSTEE SCHMITZ: So why -- help me
12 understand, then, underneath the IVGID marketing
13 services provides, it says, "Paid advertising
14 strategy for the golf courses." It says this is
15 part of your responsibility. So is that -- is this
16 information incorrect?

17 Or are you saying that you're doing it and
18 it's not externally being paid? I guess -- you just
19 said there's no paid advertising for golf, but yet
20 underneath the responsibilities, it says, "Paid
21 advertising strategy."

22 MR. RAYMORE: At the board's direction,
23 and Director of Golf Darren Howard's direction, we
24 have not spent any of the paid advertising budget
25 for golf for the last couple of years.

1 That being said, this is certainly, you
2 know, something that the marketing department would
3 take, were it needed, and has taken on in the past.

4 And so I left it in there because if we
5 are -- if we choose to do any paid advertising for
6 the golf courses that would fall under our domain,
7 we will funnel that money through EXL Media, and go
8 through the normal process.

9 TRUSTEE SCHMITZ: Would you be able for
10 our budgeting process to clarify? Because it's a
11 little misleading to say it's a service provided if
12 it's not a service being provided.

13 So, if we could get that cleaned up as
14 part of our budget packet, I think that would be
15 helpful because it is a little misleading.

16 MR. RAYMORE: If I may, we are proposing
17 at least a small, paid advertising budget for golf
18 this fiscal year.

19 And so if that is to be used, that will be
20 administered through the marketing team.

21 TRUSTEE SCHMITZ: Okay.

22 And then, what is -- as it relates to the
23 IVGID quarterly, what is the total annual cost of
24 that, and what is the total annual advertising
25 revenue that we receive for that?

1 MR. RAYMORE: The total annual cost for
2 IVGID is approximately \$20,000. What we pay for is
3 for mailing the magazine, now called IVGID magazine,
4 of the spring edition. I know it's going to take
5 some time to get quarterly out of our heads.

6 But, so, we mail it to all Picture Pass
7 Holders in our database. It's approximately \$4,500
8 per mailing, and so that works it to be
9 approximately \$20,000 per year.

10 MR. WINQUEST: Yeah, and, Trustee Schmitz,
11 you requested this information, and I emailed you
12 all this information on the cost of the quarterly.

13 TRUSTEE SCHMITZ: So --

14 MR. WINQUEST: I'm happy to email --

15 TRUSTEE SCHMITZ: -- yes, if you could
16 please clarify --

17 MR. WINQUEST: -- (inaudible) the rest of
18 the information. I just wanted to make sure --

19 TRUSTEE SCHMITZ: And just answer the
20 question.

21 MR. WINQUEST: -- you know that I did give
22 you this information.

23 TRUSTEE SCHMITZ: So, if you could please
24 clarify: What is the total cost of the IVGID
25 quarterly magazine and what is our total advertising

1 revenue?

2 MR. RAYMORE: So the total cost of IVGID

3 is approximately \$20,000 for --

4 TRUSTEE SCHMITZ: And that includes all of

5 the printing as well? Because I know there's copies

6 printed at all the different venues.

7 MR. RAYMORE: It does.

8 So our agreement with CC Media, which is

9 the publisher of IVGID magazine, not to be confused

10 with EXL Media, which is our media buying agency, CC

11 Media handles all of the advertising for the

12 magazine, all the printing, and then delivering

13 those -- they actually work with a direct mail shop

14 to get them mailed out to all of our Picture Pass

15 Holders.

16 As part of our agreement with them, they

17 keep all advertising revenue, and then they pay for

18 all the printing costs and all those distribution

19 costs, except for the mailing out to Picture Pass

20 Holders, which IVGID pays for.

21 So, our only expense is that \$20,00 per

22 year; it's a mailing expense only.

23 All the layouts, all of the advertising

24 management, all the print costs are borne by CC

25 Media.

1 And they do not share with us what those
2 advertising revenues are. I can ask them if they're
3 willing, but they may not, and I don't believe
4 sharing their information is part of our contract
5 with them.

6 TRUSTEE SCHMITZ: So, the allocation
7 that's, like, for the tennis center, I believe it
8 was like a thousand dollars or something like, that
9 is an allocation of what the mailing costs are? I
10 guess -- I thought -- I thought that Sheila had
11 mentioned that it was the cost of printing them.

12 MR. RAYMORE: You may be -- there's two
13 different publications, and maybe we're talking
14 about two different ones.

15 The IVGID magazine, is this -- you've all
16 seen it, that one, I believe the mailing costs are
17 split between the admin budget and the community
18 services rec admin fund, 50/50.

19 What I believe you may be thinking of, the
20 thousands dollars that tennis, that is for the
21 Incline Village, Crystal Bay activities guide, which
22 I didn't bring a copy with me. It's a little
23 four-inch by nine-inch brochure, and it has a whole
24 list of all different activities, it has all the
25 different venues in it, it has information on the

1 golf courses, all of our venues, as well as
2 information about other recreation opportunities in
3 town.

4 We split the costs of printing of that
5 one, which we do pay for the printing, amongst all
6 the different community service venues.

7 TRUSTEE SCHMITZ: And can we get a
8 breakdown of what those -- that activity guide is
9 actually costing us and if there's any revenue from
10 it? I think that would be helpful.

11 MR. RAYMORE: Sure. Yeah. There's no
12 revenue associated with it. We don't have any
13 advertising in there. It's purely an informational
14 piece produced by IVGID.

15 TRUSTEE SCHMITZ: Thank you.

16 CHAIR DENT: Thank you, Trustee Schmitz.
17 Trustee Tonking?

18 TRUSTEE TONKING: Thank you, Mr. Raymore,
19 for your presentation and all your knowledge on the
20 subject. It's really helpful.

21 I went back -- I'm looking at page 9. Not
22 9. I'm looking at page 12.

23 I went back and looked at our meeting
24 minutes because I was trying to figure out how our
25 tentative budget for golf had gone down so much.

1 And it became, my understanding, that we had
2 directed marketing to not be doing much work at
3 golf, due to the lack of excess capacity that exists
4 at golf. At least that's what I had read --
5 recalled from reading our minutes.

6 And I just wanted to, kind of, talk about
7 when did you start to do any marketing at golf, if
8 any? Like, what is that final cliff that pushes you
9 to begin to do marketing of golf?

10 MR. RAYMORE: We are always as
11 conservative as we can be with spending money. And
12 so, as long as the golf courses are performing and,
13 you know, we're seeing the tee sheet, you know, at
14 the levels we want to see it, we will continue to
15 save that money and won't spend it on any paid
16 advertising.

17 I would say, you know, the paid
18 advertising funding that's proposed is in case we do
19 see, you know, based on any changes, you know,
20 coming out of the pandemic, changes in people's
21 visitation, changes in people's play, if we do see a
22 need there to start trying to drive more of these
23 higher yielding rounds, then that's what that budget
24 can be there for.

25 But, as in years past where there has been

1 significant budget available and hasn't been spent,
2 we're hoping the same happens this year.

3 The pandemic was certainly great for golf,
4 and it seems like that trend is continuing.

5 MR. WINQUEST: And I would add that,
6 historically, sometimes we'll allocate some of those
7 funds for shoulder season to try to drive business
8 during those slow times.

9 But even with that, with the way the tee
10 sheets have been filling up, we haven't really had
11 to do a lot of that either for golf or for tennis.
12 We used to do a little bit of that for tennis as
13 well.

14 TRUSTEE TONKING: Great. Thank you.

15 And then, second question was based off of
16 Trustee Schmitz' comment about The Grill, and I
17 think it's an interesting question that we, as a
18 board, probably need to think about, if we want to
19 market for The Grill or not, given the losses that
20 were presented at the venue.

21 If we feel like that's competition or
22 not -- I know that's direction from board, and I
23 understand it, but I think it's something, we, as a
24 board, could decide on.

25 So, that was a comment to the board.

1 Thank you.

2 CHAIR DENT: Trustee Noble?

3 TRUSTEE NOBLE: Mr. Raymore, I actually
4 like the drill down on the digital dashboard where
5 they're broken up because it gives a snapshot of
6 that particular piece.

7 At the same time, I don't -- looking
8 forward to, sort of, the end-of-the-season wrap-up
9 too. So, if you could supplement that at some point
10 in the future when it's provided, that would be
11 helpful.

12 Thank you.

13 CHAIR DENT: Any other questions?

14 I, too, would like to -- would look
15 forward to seeing the wrap-up. I do like the fact
16 that the baseline budget and the tentative budget
17 for 2024 are -- shows like a ten-percent reduction
18 because it looked like we were averaging anywhere
19 from ten to 17 percent every year over budgeting.

20 So I'm glad that you guys heard what we
21 asked for and applied that to marketing, especially
22 if we're not spending the money, you know, over the
23 last five years, we're constantly over budgeting.
24 It's nice see us get rid of that budget.

25 So thank you.

1 Trustee Tulloch?

2 TRUSTEE TULLOCH: Yeah. I just come back
3 to my original comments. I would certainly like to
4 see a much better relationship, a much-more-accurate
5 tracking of our spend against what we're actually
6 getting for it, rather than it just being black
7 magic, almost -- that's what I'd call it there in
8 terms of that.

9 I mean, it's all very well having claimed
10 brand awareness, but is that actually driving any
11 revenue or not? I'm not sure.

12 This -- it looks very detailed, it looks
13 as if it must be right because all the numbers are
14 here. I'm still skeptical of the overall.

15 I'd certainly like to have a better
16 discussion of what it's actually driving, and that,
17 probably, to involve Mr. Bandelin as well, to get
18 his views on where it's actually -- whether it's
19 actually achieving anything or not.

20 If we're spending half a million bucks a
21 year on paid advertising, I expect to see some real
22 returns from it.

23 MR. RAYMORE: And just point of
24 clarification, the total, across all venues, for
25 fiscal year 2023, '24 is \$287,700 for paid

1 advertising, not half a million.

2 TRUSTEE TULLOCH: I was just using round
3 numbers.

4 MR. RAYMORE: That's a big round.

5 MR. WINQUEST: That's a big round number.

6 CHAIR DENT: I think that's it as far as
7 questions.

8 Thank you, Mr. Raymore. I appreciate the
9 presentation.

10 That'll close item E 1. Moving on to item
11 E 2, District general manager report of May 10th,
12 2023.

13 TRUSTEE TULLOCH: Thank you both.

14 CHAIR DENT: General Manager Winquest, the
15 floor is yours.

16 MR. WINQUEST: That threw me off. It's
17 been at the end of the meeting the last few times,
18 so sorry.

19 CHAIR DENT: You guys snuck it in here.

20 MR. WINQUEST: Yeah.

21 I will be brief. The GM report starts on
22 page 59 of 1123.

23 I do want to say that I am working on,
24 kind of, a new template for the GM report, and I
25 just -- based on bandwidth and everything, I haven't

1 been able to finalize it, so were trying to, kind
2 of, you know, change up the look a little bit, the
3 flow of the information.

4 A couple of things I want to point out, on
5 page 59, I think I sent an email out, the
6 partnership agreement with the USACE has been
7 finalized and fully signed off on.

8 So, it is now official that we are
9 receiving the \$5.7 million, which actually, I think
10 should be celebrated, and I'll remind a couple of my
11 friends on the community that told us we were never
12 going to get that money.

13 Also, on the -- for the community dog park
14 committee, I don't think I've updated the board that
15 we did lose a member of the committee, and we have
16 replaced that member with Laura Ronnie (phonetic),
17 who is a local resident, and she has actually
18 attended the last couple of meetings.

19 It's been nice to have -- of course, it
20 was a bummer that we lost Layton (phonetic), but
21 Laura has been a great addition to that committee,
22 and we did have a meeting last week.

23 Also, I've been asked a couple of times,
24 what's going to happen with employee privileges
25 after we brought that item to you guys.

1 And based on discussion that evening,
2 Director of Human Resources Feore and I are planning
3 to only bring back the document that reflects the
4 changes that were asked to be made as well, which
5 obviously includes no beach access.

6 So based on discussion, we didn't feel
7 there was a big appetite to bring back any other
8 concepts for additional privileges.

9 So, unless the board gives us different
10 direction, that's what our plans are as of right
11 now.

12 Also on page 61, you see that Mr.
13 Bandelin's provided an update. He will be -- he's
14 working on an end-of-season report that you all will
15 be receiving, I believe, he said at the June 14th.
16 So, a full, thorough recap of the Diamond Peak
17 season.

18 And then based on discussion that we just
19 had, it sounds like we would have all the
20 information from the EXL Media, and we can provide
21 that information in there as well.

22 There was also an additional request from
23 one of the trustees to report on, historically,
24 which years Diamond Peak has been profitable. So,
25 you'll likely see some information on that as well

1 included in that update, as I've discussed that with
2 Mr. Bandelin.

3 Real quick, there was a comment earlier --

4 And Ms. Miller, I apologize. I haven't
5 emailed you back yet.

6 But we are -- it's been unfortunate that
7 it's taken us as long it has it to get Open Gov back
8 and live. I mean, it' really we just lost our
9 control over it. It's a bandwidth thing.

10 And over the last couple weeks, our
11 director of finance has just been primarily focusing
12 on help working on the golf materials, so it's -- I
13 apologize to the community. It's certainly not the
14 timing that we want.

15 I see here, it says sometime by the end of
16 the month. I've also, to be a hundred percent up to
17 date transparent, I also saw an email where it said
18 something back and forth with Open Gov, it said
19 something, the first week of June, but they're
20 hoping to beat that.

21 So, our senior accountant has been working
22 on this, and we're really trying to push this to get
23 it up and live. We understand that is a tool that
24 there are community members that rely on that tool
25 for information.

1 And I apologize for not emailing you back,
2 because I told you I would.

3 Also wanted to comment on public records.
4 We are working on these, we're working on these as
5 diligently as we can.

6 We currently, as you know, do not have a
7 district clerk, but we have staff working on it. A
8 lot of staff that would be working on these
9 particular items, and some of these are pretty
10 significant requests, a lot of those staff members,
11 like Mr. Navazio, has been tied up with other
12 things, so we're doing everything we can to try to
13 bring together all these public records request and
14 get them out as timely as we can.

15 And, of course, we would like it to be
16 much more expeditious, but that's where we are right
17 now from a bandwidth standpoint.

18 That's all I'm going to report on at this
19 time, but I'm happy to answer any questions.

20 CHAIR DENT: General Manager Winqest, can
21 we make sure in the next agenda that we put the page
22 numbers back in? I missed that when I approved the
23 agenda, but that would be helpful, especially with
24 the thousand-plus pages to be able to tell everyone
25 what page to turn to.

1 MR. WINQUEST: It is on there, actually.

2 CHAIR DENT: It's not on mine.

3 MR. WINQUEST: Really?

4 CHAIR DENT: Yeah.

5 MR. WINQUEST: That is odd. I apologize.

6 I have no idea why that would be the case.

7 CHAIR DENT: Any questions or --

8 MR. NELSON: It's on mine. I think what
9 it is, Chair, if you download just the agenda from
10 the link on the web page, just the agenda itself,
11 the pictures -- I mean the pages numbers don't show
12 up.

13 But if you download each of the parts of
14 the agenda packet, the numbers are on that part of
15 the agenda.

16 CHAIR DENT: Okay. Maybe that's what
17 happened.

18 Can we -- any questions for the general
19 manager?

20 TRUSTEE SCHMITZ: So --

21 CHAIR DENT: Trustee Schmitz?

22 TRUSTEE SCHMITZ: Thank you. Sorry.

23 CHAIR DENT: Where are we and what's the
24 game plan with the controller and do we need to go
25 and hire, you know, look for a temporary person to

1 fill the role? I mean, we can't let this continue.

2 So, what's the plan?

3 MR. WINQUEST: So I actually met with our
4 director of finance and director of human resources
5 this afternoon about this topic.

6 We went through a round of interviews a
7 few weeks back. We were not impressed with any of
8 the candidates; in fact, we felt like we had
9 internal staff that were more knowledgeable than the
10 folks that we interviewed.

11 And so we have gone back out, and we also
12 discussed today a couple of different options.

13 One includes reaching out to consultants
14 to see if we could potentially get a temp in,
15 whether it's a temporary that may become permanent,
16 or just someone that's just going to come in and be
17 a temp to help us.

18 As you probably can imagine, you can't
19 just, like, call your normal temp agency, you know?
20 You could, not saying that they could have a
21 controller, but I can tell you right now, every
22 agency that I've been talking to about this is
23 struggling to hire accountants right now. And this
24 is just, kind of, a theme that we're seeing.

25 So, we're going to give it one more shot,

1 and we're posting it as, you know, if we see a
2 candidate, there's no deadlines, so we can go ahead
3 and interview them right away, and if we like the
4 individual and we think they're going to be an asset
5 to the District, then we will hire them.

6 But we are taking it seriously. I'm
7 taking it very seriously because my director of
8 finance is spending a lot of time doing things that,
9 you know, he normally wouldn't be if we had a
10 controller.

11 So, we understand how important it is. If
12 we find the right temporary person that would
13 work -- but, as you know, bringing someone in,
14 there's still a fair amount of training that would
15 need to occur as far as how to use our systems, you
16 know, our financial statements and things like that.

17 But we are aware that there's a lot of
18 folks out there that could hit the ground running
19 and that stuff would be pretty easy.

20 So, if the board members have any ideas or
21 any agencies, let us know.

22 CHAIR DENT: Trustee Tulloch?

23 TRUSTEE TULLOCH: Yeah. Thanks.

24 Just a thought. I mean, all the golf
25 numbers seem to have brought out hundreds of CPAs in

1 the community all claiming to know that.

2 Perhaps, given the wealth of talent that
3 we have here -- perhaps, we should be indicating in
4 the community that we would entertain a temporary
5 position. That might be of interest to some of our
6 retirees.

7 MR. WINQUEST: Well, you just marketed it
8 well. So, hopefully, everyone who is watching, if
9 there's anyone out there. I have actually talked to
10 a few of my friends who are accountants in town, and
11 the answer was H-no. So, there we go.

12 But, you're right, there's a lot of talent
13 in town, there may be folks out there that may want
14 to get involved.

15 So, if there is, you know how to get a
16 hold of me.

17 TRUSTEE TULLOCH: It might even be worth
18 something, you know, next door or something, just
19 expressions of interest.

20 I would say from marketing, look at the
21 return you're there. Okay. Thank you.

22 Couple of other follow-up questions. The
23 pipeline project has been delayed a week, is that
24 going to be added cost to us?

25 MR. WINQUEST: I don't see why there would

1 be any cots, but I would have to have Mr. Underwood
2 answer that question. We can certainly get you an
3 answer to that.

4 TRUSTEE TULLOCH: Yes. Just the fact
5 they've, obviously, began mobilizing already prior
6 to that, and it's delayed a week.

7 MR. UNDERWOOD: I can answer that if you'd
8 like me to.

9 CHAIR DENT: Mr. Underwood, the floor's
10 yours.

11 MR. UNDERWOOD: There's no extra costs to
12 that. It's just the delay in the start of the work,
13 and they started work this week, and we've got pipe
14 in the ground.

15 TRUSTEE TULLOCH: Okay. So, there's no
16 extra cost for all the equipment that's already
17 mobilized and things?

18 MR. UNDERWOOD: No.

19 TRUSTEE TULLOCH: Okay. Is that also --
20 is that likely to impact, you know, you're told to
21 do six weeks' worth of four weeks' worth of at the
22 end of the contract. Is this going to lose a week
23 of that potential window?

24 MR. UNDERWOOD: Not at the end. Not in
25 the fall, no.

1 We're losing a week, obviously, at the
2 front end. The contractor is going to try to make
3 up the efforts so we can get the work done that we
4 intend to at the beginning, and still continue with
5 the work in the fall.

6 TRUSTEE TULLOCH: Okay. Thank you.

7 Next one, I'm delighted to see the
8 internal controls that you've transition -- you're
9 trying to move to department procurement cards.
10 I'll take some credit for that one. I think it's a
11 good start.

12 Just to clarify, I'm assuming that to
13 maintain proper internal controls when it's held by
14 the department head, that's the statement that needs
15 to be signed off by their manager.

16 MR. WINQUEST: Yeah. It would still be
17 signed off by the manager, and we also keep a log
18 for anyone that utilizes that, to check it in and
19 out.

20 So, we are testing this right now. It's
21 working well. My goal is to transition this across
22 all departments.

23 But I want to make it clear that there are
24 individuals within the District who will be keeping
25 their individual procurement card, but that's only

1 because of the nature of the types of purchases;
2 like, for example, our safety specialist who is
3 constantly purchasing PPE equipment, all that kind
4 of stuff.

5 There are people that need to have an
6 individual card.

7 TRUSTEE TULLOCH: Understood. That's -- I
8 mean, my professional experience, because I've had
9 quite a lot of experience with them in resolving
10 issues around them.

11 So, yeah, I think this is a good start,
12 I'll commend you on that. And thank you for
13 listening on that.

14 On the financial transparency, we've got
15 the March numbers completed, and we're well into
16 May. When are we going to start seeing more timely
17 reports? I mean, typically, I would expect to see
18 these within 14 days of the cause. It's hard to run
19 an operation if you don't know -- you're six weeks
20 behind with your data to see where you spend this.

21 I couldn't run a business what way.

22 MR. WINQUEST: Yeah, I think we've kinda
23 talked about what some of the barriers have been so
24 far with the Tyler implementation as well as some of
25 the staffing levels.

1 But I can't remember specifically. I
2 think there was some kind of a minor issue with
3 finishing up -- I think there was with March.

4 Traditionally, over the years, it seems to
5 me that the prior month typically does close around
6 the third week of the following month.

7 So, what you're saying is accurate, as far
8 as a benchmark, but certainly that would be our
9 goal. Would be to have it in, at least, by the end
10 of the, you know, close March by the end of April.

11 Obviously, as quickly as we can, but, as
12 you know, we get invoices in late, there's things
13 that come in they have to reconcile, so there's
14 reasons why, you know, sometimes it'll take them a
15 little bit longer.

16 TRUSTEE TULLOCH: One thing to consider is
17 doing a snapshot for venue managers at least. I've
18 done that and seen that done in several
19 organizations.

20 You may not have all the invoices, but you
21 get a snapshot so you've got an 80, 90 percent
22 probability.

23 MR. WINQUEST: Which we're able to access
24 our financials at any point in time? We can get
25 that snapshot in time. So, we do have that.

1 But if you're asking if we can get that to
2 the board, if it's unavailable, if we haven't closed
3 the prior month, I'd have to talk Mr. Navazio about
4 that.

5 TRUSTEE TULLOCH: Okay. I would like to
6 see a target of two weeks. That would be the
7 typical period.

8 Thank you.

9 CHAIR DENT: Any other questions for the
10 general manager? Trustee Tonking?

11 TRUSTEE TONKING: It was brought to my
12 attention there's, possibly, a safety issue in the
13 dog park. Are we -- it was brought up at a
14 community meeting a couple weeks ago, and I received
15 a phone call about it as well.

16 How are we moving forward with that?

17 MR. WINQUEST: Are you referring to care
18 flight?

19 TRUSTEE TONKING: Yeah.

20 MR. WINQUEST: So, yeah, that was
21 discussed at the Friday community forum. I have met
22 with Chief Summers, just he and I. He also gave a
23 presentation on this exact subject to the community
24 dog park committee last week at the meeting.

25 Chief Summer's concern was, primarily,

1 just that he didn't really know about the plans, and
2 had some assumptions that, potentially, like the
3 fencing would be temporary, not permanent.

4 But we do know now that -- obviously, the
5 care flight has operated off of Village Green for
6 several year, and it's not just once or twice a
7 year. I mean, my managing that venue, I mean, it
8 seems like, at minimum, five or six times a year,
9 sometimes more. And then during the ski season,
10 we've seen several of them.

11 So, it may restrict us from building a dog
12 park on lower Village Green. It likely will.

13 And that's if we wanted to continue to
14 allow them -- which they really do need that site.

15 He did -- he was asked some really good
16 questions by the dog park committee about other
17 locations, and it's really hard to find other open
18 spaces and locations that they can utilize for the
19 care flight.

20 So it -- what we landed on was is that,
21 assuming the District continues to push forward with
22 designing and implementing a dog park at Village
23 Green, that we would work hand-in-hand with Chief
24 Summers and his team on the design, on the process,
25 on the placement of everything so that we weren't

1 impeding their ability to operate care flight off

2 that facility.

3 TRUSTEE TONKING: Great. Thank you.

4 MR. WINQUEST: You're welcome.

5 CHAIR DENT: Trustee Tulloch?

6 TRUSTEE TULLOCH: Yeah, just a follow-up
7 on that. Have we thought about instead of a fencing
8 the dog park, fencing the soccer pitch? Which might
9 make a lot more sense.

10 MR. WINQUEST: I don't think that that has
11 come up, but that's a good suggestion. That's
12 something we can bring back to the committee.

13 Yeah, the only challenge is, you know, the
14 dogs that are running. I mean, they can't get onto
15 the soccer field, obviously, but -- and, quite
16 frankly, we are not sure we're going to continue to
17 offer soccer there.

18 I am back in negotiations with Washoe
19 County School District on the upper field at Incline
20 High School.

21 TRUSTEE TULLOCH: Excellent. Thank you.

22 CHAIR DENT: I think that's it for
23 questions.

24 Trustee Schmitz?

25 TRUSTEE SCHMITZ: As it relates to the dog

1 park at Village Green, I don't need to get into the
2 details, but hearing the discussion, has the
3 committee thought about just moving the dog park to
4 the upper Village Green versus the lower Village
5 Green, and -- as long as you're nodding yes, I'm
6 fine.

7 MR. WINQUEST: Yes. We are. That is
8 actually what we're looking at.

9 TRUSTEE SCHMITZ: Okay.

10 I just have a few follow-up questions on
11 the things that we are already asked.

12 As it relates to financial management for
13 golf and food and beverage, as we talked about on
14 Monday evening, there seems to be a need for having
15 more timely financial information so that
16 adjustments can be made to reduce losses, what have
17 you.

18 So, will the venue managers have timely
19 financial information more so than waiting, you
20 know, six weeks? I mean, because six weeks, you
21 know, a third of the golf season, and adjustments
22 need to be made more quickly than that.

23 So, will they have more timely financial
24 information to manage their business?

25 MR. WINQUEST: Yes. I believe that

1 something that was formally requested by this board,
2 so that's our plan.

3 I would expect to see your first report,
4 probably, early July. And that would -- because
5 we're not even opening the golf courses until, at
6 earliest, Memorial Day weekend for Champ. And
7 likely Mountain is not going to be for another
8 couple weeks after that or at least a week.

9 So, our goal would be to get it to you
10 every month. Likely, at the same time that the GM
11 report is coming out.

12 TRUSTEE SCHMITZ: Really, to me, more
13 important is for the venue manager to have timely
14 information so that they can adjust course.

15 That was really what my question is about.

16 MR. WINQUEST: Traditionally, we do,
17 internally; however, I think it's important for the
18 board to get that information so that if it looks
19 like we're going to need to make some adjustments,
20 or, like what we're talking about with marketing,
21 put some marketing energy if we started seeing the
22 tee sheet not filling up or whatever, you know,
23 getting feedback from the board on how to move
24 forward.

25 I don't expect that to happen, but that is

1 just a random example of something that may come in
2 front of the board where, all of a sudden, we're
3 kind of shifting gears.

4 TRUSTEE SCHMITZ: Yeah. Understood.

5 So, again, following up, do we have a CPA
6 on staff presently?

7 MR. WINQUEST: I do not believe that we
8 currently have a CPA on staff.

9 TRUSTEE SCHMITZ: So, it is really
10 important for us to --

11 MR. WINQUEST: The controller is the
12 position where we really want that individual to be
13 a CPA, yes.

14 TRUSTEE SCHMITZ: Okay.

15 When you're looking for a CPA, are you --
16 a controller, are you and is our Direct of Finance
17 Navazio willing to have someone working remotely?
18 Is it a requirement that they have to be on site?

19 MR. WINQUEST: No. We are definitely
20 open -- I like more of a hybrid model because, for a
21 government agency like ours, this is -- that does as
22 much we do and that manages the venues, it's
23 important that they get out, they kind of understand
24 and they're interacting with the staff, and kind of
25 knowledgable about the flow, the everyday flow.

1 But with those types of positions, with IT
2 positions and even with some others, that's one of
3 the most common things you get asked now is can we
4 work remotely.

5 So, we are very open to -- I mean, even
6 with the posting of our district clerk position, I
7 mean, we're very open to work remotely.

8 Because I think, you know, we've
9 discovered that most of the people that I manage, we
10 allow to work remotely at times, seem to be very
11 productive, which, obviously, during the pandemic,
12 that's something that changed, and employers
13 understand that.

14 So, absolutely, we would be open to that.

15 TRUSTEE SCHMITZ: The last follow-up I
16 have is related to procurement cards, and I know we
17 saw some of the reports awhile ago where there were
18 some substantial purchases done on procurement
19 cards.

20 So, what is the current limit on
21 procurement cards?

22 MR. WINQUEST: Credit limits?

23 TRUSTEE SCHMITZ: For their purchase. Any
24 single purchase.

25 MR. WINQUEST: I don't think we allow

1 anything over \$5,000, but Mr. Navazio would have to
2 respond to that.

3 Their credit limits are based on the
4 businesses that they're in and what they're
5 purchasing.

6 So, my direction to staff is that anytime
7 that we can set up somebody as a vendor, in
8 particular when they're these high-dollar purchases,
9 that is what we do. There are some vendors that
10 don't operate that way.

11 But without seeing the transactions, I --
12 I can't really comment.

13 TRUSTEE SCHMITZ: Yeah. I think that's
14 something that should be looked at because it seems
15 like that's quite a large dollar amount to charge
16 using a procurement card.

17 MR. WINQUEST: Can you give me an example
18 of a transaction that you're talking about?

19 TRUSTEE SCHMITZ: We had a couple that
20 were over \$2,000. I can't remember exactly.

21 MR. WINQUEST: To me, that's actually not
22 that much.

23 CHAIR DENT: Director of Finance Navazio?

24 MR. NAVAZIO: I'm not sure if I heard the
25 gentleman's initial response, but the procurement

1 card spending limit varies by employee, and by
2 the -- department directors have a higher spending
3 authority, but I think they max out at \$5,000 for
4 the employees that have that access.

5 So, we'll go back and look -- I think you
6 shared some information on historical. I can't
7 think off of the top of my head an individual
8 purchase that would approach \$5,000, but I'm sure
9 it's happened.

10 What we have been stressing for staff is
11 that the procurement cards are form of payment, but
12 they don't -- they're not a separate procurement
13 process.

14 So, you still have to follow the
15 purchasing policy and all of the procedures for the
16 purchase, regardless of whether it's paid through a
17 PO, a check, electronic payment, or procurement
18 card.

19 So, those purchases, were appropriate,
20 would have still adhered to our procurement policy
21 and practices.

22 CHAIR DENT: Thank you.

23 Trustee Tulloch, did you have anything
24 else to add or a question?

25 TRUSTEE TULLOCH: Yeah, just one follow-up

1 to Trustee Schmitz' comment to my previous comment.

2 Particularly for golf, where there's
3 fairly ambitious revenue numbers, would it be
4 possible -- how quickly could you provide the board
5 just the revenue numbers for the month?

6 Since they should not be subject to delay,
7 I think that would be very helpful to use to see
8 whether we need to put -- ring alarm bells and that
9 sort of thing.

10 MR. NAVAZIO: Yeah, I mean, we could
11 provide -- I mean, the revenues are actually -- I'll
12 be careful if I say this -- generally the more
13 straightforward, easier transactions, in fact, we
14 get nightly, daily revenue reports from the point of
15 sales system.

16 And I did want to emphasize what the
17 general manager said earlier that our venue managers
18 have realtime access to the information that's in
19 the system.

20 And as we're working to take full
21 advantage of the functionality of our new financial
22 system, they're also being set up with their own
23 individual dashboard. So the golf manager will have
24 realtime revenue and expenditures information. Of
25 course, those dashboards are only as good as the

1 data that's driving it. We're doing some clean up.

2 Venue managers do have, essentially,
3 realtime access, and we can provide -- we'll work
4 with the general manager on a method, either through
5 the board treasurer or to the board, to provide
6 whatever information the board wishes to have to
7 ensure that we're meeting or financial targets.

8 TRUSTEE TULLOCH: Yeah, that would be
9 helpful.

10 I think I would like to see further down
11 the line that board members have similar dashboard
12 access. I think it would be very helpful and save a
13 lot of time and effort.

14 Can I suggest that, at the moment, we at
15 least get monthly end-of-month revenue updates
16 against budget? That would be helpful.

17 MR. NAVAZIO: Yeah.

18 We'll also need to do those -- I'll remind
19 you, not remind you because the board knows this,
20 but as we are finally getting the Open Gov system
21 fully integrated with Tyler, there's also -- will be
22 a daily and nightly upload to the Open Gov system,
23 so in that system also, you would, and any member of
24 the public, will have access that same information.

25 TRUSTEE TULLOCH: Thank you.

1 CHAIR DENT: Thank you, guys. I think
2 that's it.

3 I'll close out item E 2. Moving on to
4 item E 3, the treasurer's report. Requesting
5 trustee, Treasurer Ray Tulloch.

6 TRUSTEE TULLOCH: Thank you, Chair Dent.

7 Not a whole lot to report this month, just
8 a normal large payment to NV Energy.

9 Apart from that we had a payment of
10 \$54,000 to SHI international, which -- sorry.
11 \$56,257, for part of the network upgrades for
12 wireless access points. It's part of the previously
13 budgeted amount.

14 We also had two payments of \$54,000 to
15 First Non-Profit, who's providing the unemployment
16 insurance coverage that we discussed at the
17 two-board-meetings-ago.

18 That was -- they were all large checks,
19 over \$50,000, for the month.

20 CHAIR DENT: Any questions?

21 Trustee Schmitz?

22 TRUSTEE SCHMITZ: Are you also reviewing
23 the weekly bill pay?

24 TRUSTEE TULLOCH: Not regularly enough, I
25 will admit to that. I've been deficient in that.

1 Now that my season is finished out, I should be much
2 more up to date on that.

3 CHAIR DENT: I think that will close out
4 item E 3. Thank you, Trustee Tulloch.

5 Moving on to item 4, the consent calendar.

6 F. CONSENT CALENDAR

7 CHAIR DENT: Is there a motion to accept
8 the consent calendar as amended in the approval of
9 the agenda process?

10 TRUSTEE TONKING: I move that the board
11 accepts the consent calendar.

12 CHAIR DENT: Motion's been made. Is there
13 a second?

14 TRUSTEE NOBLE: Second by Dave Noble.

15 CHAIR DENT: Motion's been made and
16 seconded. Any further discussion?

17 All those in favor, state aye.

18 TRUSTEE NOBLE: Aye.

19 TRUSTEE TONKING: Aye.

20 TRUSTEE TULLOCH: Aye.

21 TRUSTEE SCHMITZ: Aye.

22 CHAIR DENT: Aye.

23 Opposed? Motion passes 5/0.

24 All right. Moving on to item G 1,

25 formally item F 1, review and possibly approve

1 meeting minutes from March 22nd, 2023. This can be
2 found on page 66 of your board packet.

3 Trustee Schmitz?

4 TRUSTEE SCHMITZ: Thank you.

5 I just have some questions for my fellow
6 trustees, but I have a request. On page 202 of our
7 board packet, which happens to be the April 5th,
8 page 10 of those meeting minutes.

9 It talks about -- in the middle of the
10 paragraph that begins "Trustee Schmitz," right in
11 that middle, it says "gold courses," it should be
12 golf courses.

13 And I begin making some statements, that
14 was to clarify the numbers that were stated at a
15 board meeting being directly from our finances as it
16 relates to the budget, and it allows the beginning
17 of it, but when you get over on to page 11 of the
18 meeting minutes, it says "she continued her
19 statements."

20 This is very important that these
21 statements be added because it was to clarify
22 concerns relative to comments made by community
23 members.

24 So, those statements need to be added to
25 that page.

1 Then beginning at that -- later on, where
2 I'm going to with my question to my fellow trustees
3 is that in this paragraph, you'll see there was
4 substantial discussion. So there's not a lot of
5 detail.

6 A then when we get to the meeting minutes
7 for April 12th, there's really no detail. It's very
8 minimal.

9 So, my question to the board, and,
10 perhaps, even to our clerk that's on the call
11 tonight, is what's going on to be our standard for
12 our meeting minutes so that we can have some
13 consistency.

14 I, for one, appreciate the detail because
15 I do go back and review these to refresh my memory
16 and make sure that we're following the direction
17 that was given.

18 So, I, for one, like the detail, but now
19 that we're making a change, I'm asking my fellow
20 board members what was the direction that was given
21 to our reporter or our clerk?

22 CHAIR DENT: Understood.

23 Legal counsel, you wanted to weigh-in?

24 MR. NELSON: Yeah. I think this is a
25 really important topic and one that absolutely the

1 board should discuss.

2 I think, unfortunately, we really can't
3 discuss it in this format just as approving these
4 meeting minutes, but we can answer the question,
5 Chair, if you'd like, as to what we're doing for
6 this evening. I'll let you do that.

7 CHAIR DENT: You'll let me do that?

8 MR. NELSON: My understanding is we've
9 arranged for a court reporter to cover very detailed
10 meeting minutes, consistent with what past practice
11 has been.

12 CHAIR DENT: Right.

13 MR. NELSON: I do think, going forward,
14 the board should consider having a discussion as to
15 what format meeting minutes you'd like. And that
16 can be agendized.

17 CHAIR DENT: I do too. We can then put
18 that on the June agenda.

19 But as far as the comments you made
20 regarding that meeting minutes, I would say let's
21 just get your comments corrected. I don't have an
22 issue if there's comments to be corrected. Work
23 with our district clerk to get those updated.

24 General Manager Winquest?

25 MR. WINQUEST: I just wanted to comment

1 that a lot of those meeting minutes were done by our
2 previous district clerk, just trying get those done
3 before she left the District, so I think that's why
4 you're seeing them.

5 But I would also say that this discussion
6 needs to be agendized, I agree.

7 CHAIR DENT: Yep. Sounds good.

8 Trustee Tonking?

9 TRUSTEE TONKING: When we agendize this,
10 can we also talk about the cost differential of what
11 it costs a court recorder to do, like, full notes
12 versus short notes as well.

13 CHAIR DENT: Yes. Sounds good.

14 So, let's go back to item G 1, formally F
15 1. Is there a motion to accept the meeting minutes
16 with the requested changes?

17 TRUSTEE SCHMITZ: I'll make a motion to
18 accept the meeting minutes for March 22nd, and April
19 5th with the additional detail requested, and April
20 12th.

21 CHAIR DENT: Did we talk about those ones?

22 TRUSTEE SCHMITZ: Yeah. I went through
23 12.

24 CHAIR DENT: All right.

25 Trustee Tonking?

1 TRUSTEE TONKING: I thought, because we
2 made them individual items, we have to do each of
3 them as individual items on the calendar.

4 TRUSTEE SCHMITZ: I jumped ahead to the
5 middle one.

6 MR. NELSON: The agenda always allows us
7 to combine or split out things. So, if the board is
8 comfortable with a single motion for items G 1
9 through 3, previously F 1 through 3, that's
10 acceptable.

11 CHAIR DENT: Does anyone have any
12 questions with the motion?

13 TRUSTEE TONKING: I will second that
14 motion.

15 CHAIR DENT: Motion's been made and
16 seconded. Any further discussion?

17 All those in favor, please state aye.

18 TRUSTEE NOBLE: Aye.

19 TRUSTEE TONKING: Aye.

20 TRUSTEE TULLOCH: Aye.

21 TRUSTEE SCHMITZ: Aye.

22 CHAIR DENT: Aye.

23 Opposed? Motion carries 5/0.

24 All right. That closes out items F 1 --
25 or G 1 through G 3.

1 Moving on to item G 4, formerly F 6,
2 review, discuss, and possibly authorize district
3 general manager to execute change order number 1 to
4 the letter of agreement for KPS3 for professional
5 services to redesign and redevelop the District's
6 YourTahoePlace.com website for one-time cost of
7 \$38,524. Requesting staff members, Marketing
8 Manager Paul Raymore and Director of Information
9 Technology Mike Gove. This can be found on page 379
10 of your board packet.

11 I don't recall who -- I don't recall who
12 pulled this item. Okay. Trustee Schmitz.

13 So, we'll wait a second for Mr. Raymore to
14 come up on here.

15 Mr. Raymore, Trustee Schmitz has a
16 question regarding this item.

17 TRUSTEE SCHMITZ: Thank you. I'm in full
18 support of this effort. It's a very important one.

19 I just have a question about the scope of
20 it, and should we, as a board, potentially, expand
21 the scope of it.

22 And it happen to come up even in public
23 comment, I believe Ms. Miller was talking about it,
24 would we have the capability of, potentially,
25 scanning a lot of papers that we have here in the

1 office -- and contracts -- and having more
2 information in a repository so that our community
3 members could search for documents and search for
4 materials?

5 I used be in a business where we scanned
6 and did OCR-type work, and might that be helpful,
7 not only for us as board members, but for the
8 community, to do something like that, is that
9 something that reasonably could be added to this
10 project, or, potentially, a separate phase to this
11 project?

12 MR. RAYMORE: My understanding is that in
13 the scope of work, in my conversations with KPS3 for
14 this -- the next version of YourTahoePlace, we will
15 have that search within a PDF functionality, that
16 would specifically -- we have it now on the board
17 agenda's packet page.

18 The current website, YourTahoePlace, we
19 were looking to add that functionality for the
20 public records request page, I believe, with the new
21 iteration of YourTahoePlace, but there's no reason
22 that if we're developing that functionality for that
23 specific, you know, area of content, that we can't
24 do it for any PDF on the site that we put in the
25 right areas.

1 So, I guess we just need to know a little
2 bit about, specifically, what kinds of documents,
3 how you would like those to be organized on the back
4 end of the website, and we can tell KPS3 that all of
5 these need to be searchable.

6 TRUSTEE SCHMITZ: I was just thinking that
7 we get a lot of questions -- we do -- about
8 contracts, bids, even financials sometimes.

9 And so I'm trying to think ahead and think
10 about can we do some things that would, perhaps,
11 reduce the number of public records requests that we
12 obtain.

13 So that's really where my thought process
14 is, if it's possible, and it's something that would
15 need to be added to the scope, what have you, I just
16 wanted to bring it up for consideration.

17 MR. RAYMORE: Before we move on, the
18 other, I guess, consideration that I think Director
19 of IT Gove can speak to this a little bit more is,
20 our new CivicPlus platform has a lot of that
21 functionality for at least the board packets
22 and that information.

23 I believe as we transition to that
24 platform for board packets, as well as all that
25 side, that will probably live in the CivicPlus side.

1 So that comes with additional functionality there.

2 But if we're talking about, you know,
3 public works, contracts, or anything that may live
4 on the YourTahoePlace website, searching within that
5 certainly can be included in the scope.

6 In my understanding of the current scope
7 that we're working off of, it is included and will
8 be.

9 And, I guess, my only worry with that is,
10 you know, depending on the key words you choose,
11 there are some that appear in millions, thousands of
12 documents, and so people are going to have to get
13 pretty specific in their searches if they're
14 searching via keyword.

15 But any tools that cut down on the number
16 of records requests, we'd certainly investigate.

17 TRUSTEE SCHMITZ: The other thing that was
18 brought up in public comment -- and I don't -- I'm
19 not familiar with it, but I believe that Ms. Miller
20 had talked about that there used to be some sort of
21 communications where there were open questions. I
22 wasn't familiar with that.

23 So, is there something that the website
24 used to do or that we should incorporate into this
25 that would be an interactive community forum? I

1 don't know what it was.

2 CHAIR DENT: Put the Incline Village

3 Facebook politics page on there?

4 TRUSTEE SCHMITZ: Oh, not at all.

5 CHAIR DENT: The only thing I could think

6 of when Ms. Miller brought that up was when I

7 sponsored Flash Vote, like, five years ago, we

8 allowed anybody to send an email, and they could ask

9 questions, like, to be able to -- if we thought it

10 was a good question, put it out there.

11 I don't know about any forms.

12 Other than that, I had that on a website,

13 but it was not an IVGID thing.

14 Director of IT, Mr. Gove?

15 MR. GOVE: A couple of things. This

16 happened prior to my inception here at the District.

17 I believe there was a module that we were paying for

18 within Open Gov that may have allowed community

19 interaction based on projects. We no longer use

20 that because there wasn't enough engagement and it

21 was actually a large management task that was upon

22 the former communications coordinator.

23 If that's something that you want to get

24 back into, I'm sure we can figure that out and look

25 into it.

1 Couple things to what Mr. Raymore was
2 speaking to earlier, the general manager has
3 mentioned previously we're looking at a
4 function-built public records portal that would
5 actually be put on the website called "Next Request"
6 through CivicPlus.

7 I think a lot of what you're speaking to
8 would actually be better built into the portal so
9 that there's one location for community members to
10 go for their public records request that they're
11 inputting, but also we have the opportunity with
12 that system -- software -- it's not really a
13 system -- to publicly post any previous public
14 records or any current public records.

15 So, you were to put a request in and it
16 was determined by whomever that that should be a
17 permanent public record for the community, it would
18 stay in that location in the website.

19 So, I see that as a better location for it
20 than them being actually on the website servers that
21 are hosting the website.

22 And I know that's what Mr. Raymore was
23 speaking to: If we start putting a ton of data out
24 there, we actually can start to affect the website's
25 performance.

1 Where these other applications, CivicPlus
2 -- excuse me, CivicClerk, which is the board meeting
3 management software that we're looking into and
4 getting running right now, they're built to do that.

5 CHAIR DENT: Thank you.

6 Any further questions? I'll entertain a
7 motion.

8 TRUSTEE TONKING: I move that the Board of
9 Trustees authorize the District's general manager to
10 execute order 1 to the letter agreement with KPS3
11 for professional services to redesign, redevelop the
12 District's YourTahoePlace.com website for a one-time
13 cost of \$38,524.

14 CHAIR DENT: Motion's been made. It there
15 a second?

16 TRUSTEE NOBLE: Second by Dave Noble.

17 CHAIR DENT: Motion's been made and
18 seconded. All those -- I'll call for the question.

19 First, is there any further discussion by
20 the board? All right.

21 Call for the question. All those in
22 favor, state aye.

23 TRUSTEE NOBLE: Aye.

24 TRUSTEE TONKING: Aye.

25 TRUSTEE TULLOCH: Aye.

1 TRUSTEE SCHMITZ: Aye.

2 CHAIR DENT: Aye.

3 Opposed? Motion passes 5/0.

4 Thank you, guys. Appreciate it.

5 All right. That will close out item G 4.

6 Moving on to item G 5, formerly F 7, review,
7 discuss, and potentially approve policy 22.1.0,
8 disclosure of community groups. This can be found
9 on page 407 of your board packet.

10 Trustee Tonking, I think -- no.

11 Trustee Noble -- oh.

12 MR. NELSON: Chair, would you like me to
13 present the item?

14 CHAIR DENT: Legal counsel, Mr. Nelson,
15 please do.

16 MR. NELSON: All right. Thank you.

17 So, this is a follow-up from your April
18 12th meeting.

19 At that meeting, we considered the initial
20 draft of this policy, and while there wasn't
21 consensus to move forward, those trustees in favor
22 requested that it be brought in.

23 And so if you look at page 410 of your
24 packet, the red line, I think it's the easiest way
25 to see the proposed changes.

1 The first change is to clarify what
2 relationship with a group qualifies for disclosure.

3 So, previously it been a member or an
4 officer of that organization. Employee has been
5 added. If you're an employee in addition, that
6 would also need to be included in your disclosure
7 report.

8 The second way it's been modified is in
9 the types of qualifying organizations that need to
10 be listed for disclosure, and that's in two ways:

11 The first is -- previously it was limited
12 to non-profits; it has now been expanded to both
13 for-profit, not-for-profit, and non-profit
14 association, businesses, or entities, however
15 they're organized. So, not just limited to
16 non-profits.

17 And then the second way it's been modified
18 for the entities is their location. Previously, it
19 was only those entities whose mission or services
20 included providing services within the Crystal Bay,
21 Incline Village community, that's been expanded to
22 the more broader Northern Nevada, Lake Tahoe
23 communities. And the way we've done that is by
24 defining it as any entity which could or does
25 operate in any of the California or Nevada counties

1 that border the Lake, essentially.

2 One edit that I saw that wasn't discussed
3 with the board that I included and would, of course,
4 appreciate board feedback, was I saw that audit
5 committees were not included, and it felt, given the
6 level of disclosure, they should be included as
7 well, so I added that.

8 I'm happy to answer any questions.

9 Thank you.

10 CHAIR DENT: Thank you, Mr. Nelson.

11 Any questions?

12 TRUSTEE SCHMITZ: I'd like to make a
13 couple of suggestions for some edits.

14 First of all, on page 409, I'm not looking
15 at the red-lined version, I'm looking at actually
16 the policy.

17 The center paragraph that begins with "to
18 provide," I think you did a good job of defining a
19 qualifying group.

20 If we could just have that pulled out and
21 say -- before we start talking about it, saying
22 "here is a qualifying group," because we're, sort
23 of, discussing it and then we define it.

24 So, my suggestion is to define it, and
25 then be discussing it. So, that's my first

1 suggestion.

2 Then, as it relates to the language, my
3 feeling is that these updates should be done more on
4 a quarterly basis, as opposed to an annual, because
5 a lot of us are doing things not on an annual basis.

6 So, I suggest a quarterly basis.

7 And then, instead of using the word
8 "community group or organization," to user-defined
9 qualifying groups.

10 So, what happened is it just got flipped,
11 and I think if you can define it and then use.
12 Okay?

13 That's my suggestion, and it would say
14 then -- here's how it would word, to say "to prove
15 additional transparency beyond state minimum
16 requirements, IVGID trustees, audit committee
17 members, and senior management shall update on a
18 quarterly basis any qualifying group for which they
19 are an employee, member, or officer."

20 Does that make sense? It's just a little
21 more clear.

22 Then, I'm not sure why qualifying groups
23 needs to use the word "and organizations." Just say
24 "qualifying groups shall be for-profit, non-profit,
25 non-profit associations." So, just take out and

1 organizations.

2 And then, for me, I don't -- I think we
3 should say "that are located otherwise." I don't
4 really understand why the location is important at
5 all.

6 To me, what's important is to disclose the
7 involvement in a qualified group.

8 So, those are my suggestions.

9 CHAIR DENT: Thank you.

10 Trustee Tonking?

11 TRUSTEE TONKING: What is purpose of this
12 policy? Because my understanding was the purpose of
13 the policy was to identify conflict of interest.

14 You're not going to have a conflict of
15 interest if you're doing something in, like,
16 Nebraska or New York.

17 I just feel like this is going to, like,
18 an excessive amount of reporting because I probably
19 would have to report every single state that I do --
20 that I have as a client. Right?

21 If you get rid of location, I think it
22 would.

23 TRUSTEE SCHMITZ: That's part of your job.
24 That's part of your employment. Right?

25 TRUSTEE TONKING: But it says anything I

1 do for a profit, non-profit, that's --

2 MR. NELSON: It would just be situations
3 were you were an employee, an officer, or a member
4 of any of those organizations.

5 So, if it was just your client, it
6 wouldn't be included.

7 But to use your example, if you were on
8 the board of a non-profit in Nebraska, because
9 that's where you had family or for whatever reason,
10 then that would need to be disclosed if it wasn't
11 limited to the Northern Nevada, Lake Tahoe
12 community.

13 CHAIR DENT: Any further discussion?

14 Trustee Tulloch?

15 TRUSTEE TULLOCH: Yeah, just -- I agree
16 with Trustee Schmitz, that it should just be
17 general.

18 I think it's -- I understand Trustee
19 Tonking's concern about -- I think the way it's
20 worded, I think that's a real concern.

21 In the middle of that third paragraph it
22 says "not of profit."

23 MR. NELSON: It's a typo.

24 CHAIR DENT: Is that it, Trustee Tulloch?

25 TRUSTEE TULLOCH: That's it.

1 CHAIR DENT: All right. Trustee Noble?

2 TRUSTEE NOBLE: I expressed this in the
3 April 12th meeting. I'm fine with applying this to
4 board members, and it's an element above the minimum
5 state law requirements. As far as applying it to
6 senior employees, I don't think it's necessary. I
7 think it just goes too far.

8 I'm trying to figure out what the problem
9 is we're trying to fix, and, to me, there doesn't
10 seem to be any problem that we're trying to fix
11 right now that's been expressed in discussions on
12 this.

13 With all that said, if you do move
14 forward, you may want to, in the very last
15 paragraph, last line, where it has "and general
16 manager," you might want to replace with "and senior
17 employees," just to be consistent with the language
18 up higher.

19 CHAIR DENT: Thank you, Trustee Noble.
20 Any further -- Trustee Tonking?

21 TRUSTEE TONKING: I, as we know, will be
22 voting against this item. I'm fine with it being
23 us, I'm fine with it being the general manager, but,
24 like Trustee Noble, I do not believe that it should
25 apply to employees.

1 I also think it's deterring people from
2 being involved in our community.

3 TRUSTEE TULLOCH: I would respectfully
4 disagree with my two fellow trustees in that.

5 I think it is -- at the end of the day, we
6 have quite wide latitude under Nevada Revised
7 Statutes in terms of what goes out, what has to go
8 out to competitive bid, and what can be awarded on a
9 no-bid business basis.

10 I think that's why it's important. I
11 think it's for the protection of staff, of employees
12 as well, to have that included.

13 TRUSTEE SCHMITZ: I would concur. This is
14 not to be a deterrent in any way; it's for
15 transparency, because when we do have senior-level
16 staff members who are -- have accounting and have
17 financial authority for spending and what not that
18 is important to know if they are affiliated with
19 different organizations.

20 So, it's really to just be transparent so
21 that there aren't any surprises and there aren't any
22 accusations about improprieties of staff or the
23 trustees. And when I say "staff," I'm talking
24 specifically senior-level managers that have signing
25 authority.

1 TRUSTEE TULLOCH: Yeah, thank you,
2 trustee.

3 It's not -- I think concern that it's,
4 maybe, some witch hunt. It's not.

5 To me, it's also good for transparency.

6 It's also -- I think as a trustee, I'd like to
7 understand all the different organizations that
8 we're representing. I think it's a very -- it's a
9 positive staff are involved in all these.

10 I think it'd be good for the community to
11 understand where senior staff are involved in these
12 organizations as well. I think it gives direction
13 to the community when they're contributing funds and
14 things as well. I think it's worthwhile from that
15 perspective.

16 CHAIR DENT: I'll agree with those
17 comments, and I think I said this back in January
18 when this first was proposed, but, yeah, it's
19 definitely for transparency. And then, also, to
20 praise the senior staff for being involved.

21 I will -- general counsel?

22 MR. NELSON: I just have one question: On
23 Trustee Noble's proposed edits, if I captured those
24 correctly, the last paragraph, the last sentence of
25 the last paragraph, changing "general manager" to

1 "senior employees." If that's correct -- I did just
2 want some clarification.

3 As previously proposed, the general
4 manager would be responsible for ensuring senior
5 management employees, not -- that were not him or
6 her. We're making those audits and taking
7 appropriate action.

8 If we were to make the edit that I think I
9 captured, that would actually make this board
10 responsible for that and not the general manager.

11 And that's totally okay, but I want to
12 make sure the board is considering that.

13 CHAIR DENT: Trustee Noble, are you okay
14 with reverting that back?

15 TRUSTEE NOBLE: It is up to you because I
16 am going to be voting no on this.

17 CHAIR DENT: Sounds good.

18 I would say we would keep the language as
19 stated in the packet for the last sentence.

20 Trustee Tulloch, I'll entertain a motion.

21 TRUSTEE TULLOCH: Does that mean it needs
22 an extra sentence to spell it, general manager's
23 responsibilities then?

24 MR. NELSON: We can clarify that. The
25 intent was the first sentence of that paragraph was

1 capturing that where it required the general manager
2 to adopt and enforce personnel policies to enforce
3 this, but we can certainly modify it.

4 TRUSTEE TULLOCH: I'm fine with that.

5 MR. NELSON: And, Chair, I apologize. I'm
6 not trying to make this more difficult.

7 But if we are going to move to quarterly
8 reporting, I actually would like the opportunity to
9 discuss that with senior management staff as to
10 when, at the beginning or the end of the quarter
11 would be the most appropriate for work loads,
12 because that will be a little bit extra. I don't
13 want to add more work to folks when they're
14 especially busy or not as busy.

15 So, if you are comfortable with that --

16 CHAIR DENT: No issue with that.

17 MR. NELSON: -- I could bring it back if
18 the board, you know, wherever you want to put it on
19 the agenda.

20 CHAIR DENT: That's fine. So, no action
21 needs to be taken?

22 MR. NELSON: That's correct. I'm
23 comfortable with the direction I received.

24 CHAIR DENT: Okay. Sounds good.

25 All right. That will close out item G 5.

1 Moving on item G 6, formerly G 1, review,
2 discuss, and award construction contract for Mt.
3 Rose Golf Cart Path Restoration, Phase II, and
4 recirculation with Phase III with other
5 construction-related contracts. To be found on page
6 412 of your board packet. Requesting staff member
7 Director of Public Works Brad Underwood.

8 G. GENERAL BUSINESS

9 MR. UNDERWOOD: Kate Nelson and Brie
10 Waters are going to present this item.

11 CHAIR DENT: Floor's yours.

12 MS. WATERS: We're here to bring Mountain
13 Golf Cart Path Project, Phase II and III up for your
14 approval. The board packet's, obviously, very large
15 and in depth. All the contracts for approval are in
16 that.

17 And I think everything's been stated
18 before at previous board meetings in the board
19 packet, so if you guys have any questions, we're
20 here to answer them.

21 CHAIR DENT: Any questions for Brie, Kate,
22 or Mr. Underwood?

23 TRUSTEE SCHMITZ: I just have questions
24 because it was questions from public comment.

25 So, one of the questions was, in the past,

1 staff hasn't done inspections that we've hired an
2 outside party in the past, and I'm just curious if
3 this is being changed for a specific reason or is
4 this the new process for going forward?

5 But there was a question about using
6 outside services for conducting the inspections.

7 MS. WATERS: I'm not sure exactly what
8 staff has done in the past. I know that the
9 projects that we've taken over from the past
10 engineering department, they did do inspections.

11 If he's talking about materials
12 inspections, that's what we're hiring Back Eagle to
13 do. They come on site and do the materials testing.

14 But we've -- that's our -- that's my area
15 of expertise, that's Hudson's, that's Kate's. We do
16 management construction inspection.

17 TRUSTEE SCHMITZ: So, then the other
18 question he asked was relative to permits. Does
19 this budget include --

20 MS. WATERS: We have all the permits.

21 TRUSTEE SCHMITZ: So everything with that
22 is already completed.

23 My only question isn't for all of you;
24 it's a question for Mr. Navazio, and I'm going to
25 share my question with my fellow trustees so that

1 you know what the question is, and it's not just
2 about this project, and if I get off topic, you can
3 tell me so.

4 With these projects, these are being
5 budgeted as entirely capital improvement projects.

6 And as staff identified some cost savings
7 last year, some things are being done differently
8 that might not be a capital improvement, but would
9 be an expense.

10 And we haven't -- for our projects, we are
11 not identifying a percentage or anything to say this
12 project might have X number of dollars in expenses
13 versus capital.

14 So, I was asking that question because we
15 have tree removal and whatnot as part of this, and
16 our budget solely is in a capital improvement
17 project.

18 So, am I allowed to ask that question?

19 MR. NELSON: Um-hum.

20 TRUSTEE SCHMITZ: Okay.

21 CHAIR DENT: Mr. Navazio?

22 MS. WATERS: I would like to kind of start
23 before Paul does because the tree removal is a part
24 of this project. We can't do this project without
25 the tree removal.

1 Clearing and grubbing is a part of most
2 construction projects, so we're removing the trees
3 that are directly affecting the cart path. We
4 wouldn't be doing that had we not be doing this
5 project.

6 So, we're not removing trees that we done
7 in the previous phase, the previous 3 through 8,
8 we're not removing trees there.

9 These all have to do with this project,
10 specifically.

11 TRUSTEE SCHMITZ: I was just using that as
12 an example because we have certain situations with
13 the effluent pipeline project where we're
14 determining that certain parts of it are expensed
15 versus capitalized.

16 So, my question is: How is that we are
17 going to be handling these going forward?

18 MR. NAVAZIO: The general sense, there are
19 examples of projects where there are components of
20 the projects that may not be capitalized.

21 Currently, what we are doing is, kind of,
22 regardless of where it's budgeted, when the work is
23 done, the contracts are executed, invoices are being
24 paid, we evaluate that particular expense relative
25 to capital versus expense. And I think you've

1 actually seen in past -- in a few status reports
2 where we've tracked the actuals and expense.

3 Generally, what we would need to do at
4 that point is -- because it's part of the project
5 and part of the project budget, we would be
6 reallocating funds from the capital line item to the
7 expense line item.

8 And I think a question that Trustee
9 Schmitz and I discussed briefly is, you know, the
10 extent to which staff would have the discretion to
11 do that to match the budget with the expense, or
12 when something like that comes up, we come to the
13 board, besides a reporting function.

14 But, generally, that is handled during the
15 course of the project.

16 The other piece of this that I think is
17 important is, again, going forward, in our new
18 financial system, the budget for a capital project
19 will not just be a line item in an account that says
20 "capital." A project will have a line item budget.

21 So, you'll see the staff time charged to
22 it, you'll see the permitting, you'll see the
23 contracts, you'll see the construction, and it will
24 be able to handle expense elements that are
25 determined to not be eligible for capital.

1 But we're moving into that. Right now, we
2 sort of look at it on a case-by-case basis during
3 the execution of the project.

4 TRUSTEE SCHMITZ: So, will we just shore
5 that up at year end to say this needs to be get
6 shifted over into expenses?

7 MR. NAVAZIO: So, I think there's two
8 places where the board will see that.

9 One is, prior to year end, and you may
10 even see some of these in the third quarter CAP
11 popular status report that's on your next agenda,
12 where we will show the expense, you know, the
13 expenditure on the expense project, and say, hey,
14 the budget was in the capital, and so we're
15 reallocating or want the board to either acknowledge
16 or support it.

17 At year end, will be more of when we get
18 into the year-end close, and literally the audit and
19 the scrutiny where there may be some adjustments
20 that get made, but, hopefully, those are done prior
21 to year end; we're not cleaning them up at year end,
22 we're tracking them appropriately at the time.

23 TRUSTEE TULLOCH: Couple of questions.
24 The first one's going to surprise you. I can
25 understand you can make an argument for cutting

1 trees being capital because that's the only way you
2 can improve -- extend the life of the cart path.
3 So, I'm actually okay with that in that sense.
4 Surprising enough.

5 Follow-up question, though, you have two
6 different projects here. What's the depreciation
7 life? Are you applying different depreciation life
8 to these expenditures since, obviously, just doing
9 crack sealing is not going to extend it by 30 years
10 or 40 years or 20 years; it's going to be a much
11 shorter time period than the cart path replacement.

12 MR. NAVAZIO: So, I don't know if I have a
13 definitive answer for you at this time, but we --
14 with two difficult elements of project, we'll have
15 to look at how we're tracking it because, sort of,
16 the default is that it falls under one project, and
17 a pathway will be in the 15 to 20 year.

18 And so if there's an element that is going
19 to be redone every three to five or seven years,
20 then it would not be appropriate to depreciate it
21 over the longer term.

22 TRUSTEE TULLOCH: I'm just -- just for
23 clarification, I'm assuming that you're treating
24 cart paths as a bulk asset, so you're just having so
25 much of the bulk asset; you're not tracking

1 individual section?

2 MR. NAVAZIO: Yeah, it's a bulk asset.

3 And as we've discussed in other examples,
4 part of it is actually an exercise in looking at how
5 previous cart paths were capitalized and how they're
6 on the books as fixed assets and, really, only if we
7 can identify a piece that we're replacing that is
8 already fully depreciated or we're writing off the
9 prior asset and then replacing it with a new asset.

10 TRUSTEE TULLOCH: Yeah. So, on a
11 bulk-asset basis, it might be appropriate to take
12 the two different depreciation or two different
13 lives and apportion it down proportionately from the
14 expenditure.

15 So, maybe, instead of it being five years
16 and ten years, it becomes seven years or something.
17 Or eight years.

18 Just a thought. I'll leave that detail to
19 you.

20 MR. NAVAZIO: We'll leave that to the
21 CPAs.

22 CHAIR DENT: Thank you, Mr. Navazio.

23 TRUSTEE TULLOCH: A couple of follow-ups,
24 Chair Dent.

25 I see this is under the '23 capital spend.

1 Now, we're told on Monday night that the -- we're
2 shown figures for the capital spend. I think I saw
3 in the packet this from carry over from '23, from
4 the '23 year capital budget? This is next year's
5 capital budget?

6 MR. NAVAZIO: No. Actually, we -- this
7 funding is in the current year budget. I believe it
8 was carried over from a prior year into this year.

9 TRUSTEE TULLOCH: So it will be carried
10 over.

11 We say numbers for the golf capital
12 improvement spend on Monday night, has this been
13 included in that number?

14 MR. NAVAZIO: So, it is not.

15 It's in this year's numbers. It's
16 currently not in the --

17 TRUSTEE TULLOCH: Not in the --

18 MR. NAVAZIO: -- (inaudible) in the '24.

19 We -- as noted in the staff report, we will not be
20 carrying over the balance of the fund because we
21 don't need the full 1.1 million, and we'll be
22 estimating how much we will have projected to spend
23 by the end of June, because the balance will be
24 carried over into next fiscal year.

25 So, no, it's not in the numbers that you

1 saw, but for the purposes, again, of the pricing and
2 the rate setting -- again, this is capital, and
3 we're setting the pricing based on the operating
4 expenses so it doesn't impact the operating budget.

5 But once it's completed, it will add to
6 the depreciation going forward.

7 TRUSTEE TULLOCH: Yeah, just to clarify
8 because on Monday night, the numbers shown showed a
9 big decrease in the capital improvement, and,
10 obviously, I know that 6-, 700,000 adds -- makes
11 quite a big change in that graph, so I wanted to
12 clarify that.

13 Okay. Thank you for that. And I'm glad
14 to hear that you're going to pull the savings out so
15 it doesn't add to the original baseline.

16 My question for Ms. Waters now as well,
17 and I discussed this earlier with Mr. Underwood.

18 I was concerned to see that the inspection
19 -- construction management was approximately ten
20 percent of the total project cost, which is pretty
21 high in my experience.

22 I'm assuming this will be treated -- am I
23 correct in assuming that this will be treated as an
24 absolute maximum, not just a spend?

25 MS. WATERS: Yeah. It's kind of my same

1 answer as to the wetlands project.

2 I mean, I have experience with SMC; I

3 don't have experience with West Coast Paving. I

4 don't know what it looks like.

5 My budget is for -- to have the associate

6 engineer out there on site for a maximum amount of

7 time, plus a project manager, project engineer's

8 time.

9 It's a worst-case scenario. I'm hoping we

10 don't even spend half of that.

11 TRUSTEE TULLOCH: Excellent. Look forward

12 to putting that back in savings.

13 Thank you.

14 CHAIR DENT: Any further questions?

15 I will entertain a motion on this item.

16 TRUSTEE TONKING: I move that the board

17 approve the award of the construction contract for

18 Mountain Golf Cart Path Restoration, Phase II,

19 Sierra Nevada Construction, Inc., in the amount of

20 \$187,007, authorize staff to execute change orders

21 of additional work of ten percent of the Mountain

22 Cart Path Restoration, Phase II, construction

23 contract in the amount of \$18,700, approve the

24 contract with Black Eagle Consulting for materials

25 testing for the Mountain golf Cart Path Restoration,

1 Phase II, in the amount of \$5,500, and for the
2 Mountain Golf Cart Path Restoration, Phase III, in
3 the amount of \$3,900.

4 Approve the award of the construction
5 contract for the Mountain Golf Cart Path
6 Recirculation, Phase III, to West Coast Paving,
7 Inc., in the amount of \$216,000. Authorize staff to
8 execute change orders for additional amount of ten
9 percent of the Mountain Cart Path Recirculation,
10 Phase III, construction contract in the amount of
11 \$21,600.

12 Authorize staff to perform construction
13 services and inspection as required not to exceed
14 \$60,450. Approve the contract with Rockwood Tree
15 Service for tree removal services in the amount of
16 \$55,225. Authorize staff to hold a \$60,000 owner
17 allowance for unforeseen damage to the cart path due
18 to past winter that was not accounted for during
19 inspections last year in preparation of the design.

20 Authorize staff to execute contract
21 amendments for the additional services as required
22 with Black Eagle Consulting, not to exceed \$1,000.

23 Authorize the Chair and Secretary to
24 execute the contracts in substantially the form
25 presented.

1 CHAIR DENT: Motion's been made. Is there
2 a second?

3 TRUSTEE NOBLE: Second by Dave Noble.

4 CHAIR DENT: Motion's been made and
5 seconded.

6 Any further discussion by the board?

7 All those favor, state aye.

8 TRUSTEE NOBLE: Aye.

9 TRUSTEE TONKING: Aye.

10 TRUSTEE TULLOCH: Aye.

11 TRUSTEE SCHMITZ: Aye.

12 CHAIR DENT: Aye.

13 Opposed? Motion carries 5/0.

14 Thank you, guys.

15 All right. We're going to take a
16 five-minute break. We'll be back at 8:10.

17 (Break from 8:05 P.M. to 8:10 P.M.)

18 CHAIR DENT: All right. Let's start the
19 meeting up again.

20 We are moving on to item G 7, review,
21 discuss, and possibly approve all portions of the
22 management consulting engagement with Moss Adams and
23 reallocate a maximum of \$110,000 from the general
24 fund for this project. Requesting trustee, Trustee
25 Schmitz. This can be found on page 1,050 of your

1 board packet.

2 Trustee Schmitz?

3 TRUSTEE SCHMITZ: Thank you.

4 I tried to just briefly describe the
5 process, but we did receive three RFP responses.

6 One was disqualified, two were
7 interviewed, and after the interview process, one
8 decided to decline.

9 That one that declined did not have a
10 complete response; they that had, I believe, three
11 of the five items, and they didn't have -- they
12 didn't have a clear understanding of what we were
13 looking for, and I think they realized it and
14 decided to not move forward.

15 So, Moss Adams came in and shared their
16 expertise and the breadth of their organizational
17 experience, so that they would be able to tap into
18 various expertise, IT expertise, policy expertise,
19 what have you. So, the response is included here in
20 the packet.

21 And both Trustee Tulloch and myself were
22 part of the interview committee, as well as General
23 Manager Winquest, Director Navazio, Director Feore,
24 and -- was that it from staff? Oh, and Chris Nolet
25 and also Mike Gove from IT. So, we had a really

1 extensive interview committee.

2 And this is what I'm bringing before the
3 board, and leave it to all of you to ask any
4 questions.

5 CHAIR DENT: Thank you for the overview.

6 Trustee Noble?

7 TRUSTEE NOBLE: With regards to the one
8 response that was eliminated, why was that one
9 eliminated, and who made that decision to eliminate
10 it?

11 TRUSTEE SCHMITZ: So, that -- the
12 organization was Raftelis, they have worked with the
13 District before. They did the utility assessment on
14 staffing. And they were eliminated because they
15 didn't respond according to the RFP instructions.

16 So, the RFP instructions requested that
17 each response be provided an estimate for each
18 individual breakdown of the item and give a schedule
19 for that item and give details related to that, and
20 they did not.

21 I reached out to them and explained the
22 situation, that they -- what they didn't provide us,
23 and they still refused and said this was their
24 methodology.

25 And so they didn't -- they were given an

1 opportunity to, sort of, revamp it a little bit, and
2 they opted not to.

3 TRUSTEE NOBLE: Okay.

4 And I'm looking at -- the scope of work
5 includes, looking at page 1,061, under strategic
6 plan "requests to review with the Board of Trustees
7 and senior management, the existing strategic plan
8 and formulate recommendations for improvement."

9 When putting that scope of work together,
10 was it anticipated that the -- are they reviewing
11 all the Board of Trustees and all senior management
12 together, separately? How is that contemplated?

13 Because when I'm reading their proposal,
14 which is at page 1,092, they talk about that they'll
15 host one to two work sessions with the Board of
16 Trustees and senior management to review and refine
17 the recommendations.

18 And so it's sounds like they're going to
19 go in, first, and come up with some recommendations,
20 and then talk about it with the board and staff.

21 And I'm wondering, though, from the scope
22 of work, I got the impression it was more wanting
23 the -- whoever is successful, to meet with the board
24 and staff first, come up with the recommendations,
25 and then come back.

1 It just -- when I read the proposal on
2 1,092, it seems to be putting the cart before the
3 horse on that.

4 So, I'm just trying to get a better
5 understanding of how those these meetings were
6 anticipated, because what I read in the scope of
7 work, their proposal doesn't seem to mesh with that,
8 necessarily.

9 TRUSTEE SCHMITZ: So, my understanding is
10 if you look at Phase II, which is their fact
11 finding, where it's -- it's just the page before,
12 1,091, there's Phase II that says "fact finding."

13 And in the fact finding, they're
14 discussing performing interview with IVGID
15 leadership, staff interviews, fact finding, this
16 should include the Board of Trustees as well.

17 I will make sure that that's included.

18 And then their next phase is the
19 assessment, and that's where you were going to the
20 assessment step.

21 So, it's sort of -- it's not the first
22 step in the process; it's actually the second step
23 in the process.

24 TRUSTEE NOBLE: And when they do their
25 fact finding and they're involving trustees, is it

1 going -- I'm assuming they're going to reach out to
2 all of us.

3 TRUSTEE SCHMITZ: Yes.

4 TRUSTEE NOBLE: Okay. So that they don't
5 have -- it's not just one?

6 TRUSTEE SCHMITZ: That would be -- yes,
7 that is correct.

8 TRUSTEE NOBLE: Okay. All right.

9 TRUSTEE SCHMITZ: And I will make sure --
10 my assumption is that they included us Board of
11 Trustee members in the term of leadership.

12 So, I will make sure that that is
13 clarified. And it is not intended to be one; it's
14 intended to be all of us.

15 CHAIR DENT: And I just want to speak to
16 that real quick.

17 From past experience, being on the board
18 and having a consultant come in, they do reach out
19 to all the trustees, they reach out to senior staff.

20 But I think it is good that we get that
21 clarified.

22 TRUSTEE TULLOCH: Just for clarification
23 of that point. That was one of the questions I
24 brought up during the interview as well, and that's
25 why -- where it was added.

1 I think if -- just one thing, I think one
2 of the discussions we need to have with them as well
3 in terms of strategic plan, I think the review of
4 the strategic plan should take a brief look at the
5 current one given that we're working a new strategic
6 plan.

7 I think the focus of their work and the
8 strategic plan should be based upon some of the
9 recommendations as well, rather than just critiquing
10 the current one and then going back. To me, that
11 would be back ended in the review.

12 Otherwise, I'd say yeah. I thought they
13 made a very good presentation, and I think they --
14 the scope of their skill set seemed pretty good.

15 TRUSTEE TONKING: I have a couple
16 questions, some for legal, some for Trustee Schmitz.

17 The first question is a legal question:
18 Are we allowed to get access to all the other bids
19 or are you not allowed to make that public?

20 MR. NELSON: Yes. Absolutely.

21 TRUSTEE TONKING: Okay. Great. I would
22 like those.

23 The other question I have is: Do we have
24 any information about the withdrawal? Like, was
25 that written in writing that we could have access to

1 about why that other group withdrew?

2 My only question on that is because I feel
3 like our scope was a little bit vague, and I don't
4 think that was an issue -- it just ended up being
5 more vague, and I think, like, even as a consultant
6 looking at it, I would have had some concerns, and,
7 like, making sure I didn't meet it.

8 So, I was just interested to see, like,
9 what their rationale is. So, if I can get that in
10 writing, that would be great.

11 My other question is: I'm looking at page
12 --

13 TRUSTEE SCHMITZ: Can I just ask you one
14 question before you go on?

15 TRUSTEE TONKING: Sure.

16 TRUSTEE SCHMITZ: So, your question about
17 why did they withdraw and what have you, there
18 seemed to be -- they didn't seem to understand that
19 they had a question period, and they were sort of
20 interpreting that the interview was going to be
21 their opportunity to ask questions.

22 And the RFP had a specific timetable that
23 questions could be submitted and responded to.

24 So, it is almost like they didn't quite
25 understand the process for which the RFP process

1 that was laid out.

2 TRUSTEE TONKING: I would like to see

3 their response in writing.

4 TRUSTEE SCHMITZ: Yeah. Sure.

5 TRUSTEE TONKING: Thank you.

6 The other question, page 1,118, I see this

7 response to the interview -- and I might have missed

8 them, but where were all of the other responses?

9 So, this is one person on the committee

10 submitted a response?

11 TRUSTEE SCHMITZ: We had two responses.

12 Josh, correct me if I'm wrong.

13 Because they went to Josh. The response

14 didn't go to me, they went to Josh.

15 So, we had one that was from Chris Nolet,

16 and we had the other, I believe, that was submitted

17 by General Manager Winqest.

18 I didn't submit one because I'm here, and

19 that's probably the same thing with Trustee Tulloch.

20 TRUSTEE TONKING: And I'm guessing this

21 occurred because we had a quorum of the audit

22 committee, so you all couldn't discuss when you were

23 at the --

24 TRUSTEE SCHMITZ: Yep.

25 TRUSTEE TONKING: That's fine. I think,

1 going forward, we shouldn't have a situation like
2 that, only because I think that discussion after is
3 really beneficial, personally, and I think that
4 deterred from that discussion, because, now,
5 everyone's -- well, actually, only two people
6 submitted this form, and so I don't actually --
7 unless, like, we all go around and I can hear --
8 like, it just takes away from the consensus
9 building, I think, personally, so I would like to
10 not see projects be reviewed this way going forward.

11 My next question is about the -- I think
12 the proposal's great. I know Moss Adams. I have
13 some qualms with some of the work they've done in
14 the past, but I think they do a good job.

15 My concern is with number 3, though. And
16 that's looking at financial software and systems,
17 1,061.

18 I know this is a big deal for us as a
19 board, and I think it's really important. And I
20 think it's an area that we need to grow a lot in,
21 and we've talked a lot about ways to do it.

22 I've looked at both at their proposal and
23 I went on their website, and I'm not sure they have
24 that expertise.

25 And so my concern is -- I think they're

1 great, probably -- well, I know they're great at 2,
2 I'm guessing they're probably great at 4, and they
3 do a great job of reviewing policies, so 5. And so
4 the strategic plan, I'm sure that is all integrated
5 in that idea, so I think they'll be fine at that.

6 My concern is number 3. And I'm just not
7 sure they have that expertise for that.

8 And I'm almost wondering if we tried to
9 take that out separately and do that as a separate
10 RFP.

11 I'm just very hesitant with them on this
12 after looking at all their staff and looking at what
13 they've done in the past, that I haven't seen much
14 work in this.

15 And I don't know if that was asked in this
16 meeting, but I have not heard much conversation on
17 that either.

18 And maybe Director of IT Gove could speak
19 to that as well.

20 TRUSTEE SCHMITZ: So if I could --

21 CHAIR DENT: Hold on. I'm going to give
22 it to Trustee Schmitz, then it's going to go to
23 Trustee Tulloch, General Manager Winquest, and
24 Director of IT.

25 So, Trustee Schmitz?

1 TRUSTEE SCHMITZ: I'm trying to back up
2 and answer your questions.

3 So, I don't know why we don't have
4 anything from -- the only -- we're missing write ups
5 from staff members. It would be Director Navazio,
6 Mr. Gove, director of human resources.

7 Nolet responded, I did not because I knew
8 would be here this evening as well.

9 So I don't know why we didn't get things
10 in writing from other staff members.

11 TRUSTEE TONKING: Well, then, going back
12 to that, I would have like to have seen your and
13 Ray's layout too under all these questions. I think
14 it would have been helpful.

15 TRUSTEE SCHMITZ: I knew that I would be
16 here tonight --

17 TRUSTEE TONKING: I know, but --

18 TRUSTEE SCHMITZ: -- discussing it.

19 TRUSTEE TONKING: -- it would be nice to
20 see it laid out by each of these questions.

21 That's --

22 TRUSTEE SCHMITZ: So --

23 TRUSTEE TONKING: -- all I'm saying.

24 Going forward, we just --

25 TRUSTEE SCHMITZ: -- then the other thing

1 that we asked about was the -- we had concerns about
2 the IT systems. We did. I actually -- we all asked
3 questions about that.

4 And if I'm recalling correctly -- and we
5 were all on the interview together. But I recall
6 them saying that because they do -- their primary
7 business is municipalities, that they have had
8 experience with Tyler Munis systems implementation.

9 So, the IT person was not on the call, but
10 they did cover the fact that they, in working with
11 municipalities, that they have done these types of
12 systems integrations and the Tyler Munis system.

13 I also reached out to Tyler Munis and
14 asked them if they were interested in responding to
15 the one component, and they did not respond.

16 So I thought that was interesting as well.

17 CHAIR DENT: Trustee Tonking, did you --

18 TRUSTEE TONKING: Yeah. I think that's
19 fine.

20 I was just thinking that I feel like
21 there's a lot of financial software groups out there
22 who do this kind of consulting work, and I just -- I
23 know that it's such a big issue for us as a District
24 that I want to get that part right.

25 Like, I feel very confident in Moss Adams

1 and all the other ones, that's just standing out to
2 me, and I know that's something we want to be very
3 successful.

4 Like, if it was a small pice, I would be,
5 like, uh, let's just --

6 CHAIR DENT: Understood.

7 Trustee Tulloch?

8 TRUSTEE TULLOCH: Great questions, Trustee
9 Tonking.

10 I'll be honest, the reason I didn't submit
11 a form was since, you know, the other proposal had
12 withdrawn the day after. It seemed kind of
13 pointless, and I didn't want to put it in writing,
14 so I'm either -- because I would -- if I had to put
15 comments on both parties, and I did not want to
16 commit some of that to writing for reasons which
17 shall be -- we can discuss off the record in terms
18 of that.

19 In terms of the Tyler Munis, I was
20 actually happy with their response because I see
21 this initial phase as being -- looking at it from a
22 functional perspective, not from a tactical
23 perspective, and I was comfortable with their views
24 about this stage.

25 And based on my own implementation

1 experience, really getting the functional side of it
2 correct is (inaudible) in the detail of the
3 individual tentacles. I was very happy with the
4 response on that.

5 But I'll defer to Mr. Gove on that as
6 well.

7 MR. WINQUEST: So I followed Trustee
8 Schmitz's directions and sent the email and the
9 document.

10 There are reasons why the staff didn't
11 submit, and it's the same thing that Trustee Tulloch
12 said and take that offline, if you'd like.

13 TRUSTEE TONKING: I can say something to
14 that, then?

15 I just think that, maybe, then, that's why
16 we don't have quorums on these types of
17 presentations, so that we can all have that
18 consensus.

19 And I just hope that's something we can
20 consider as a board, going forward.

21 (Inaudible comment from unidentified
22 speaker.)

23 TRUSTEE TONKING: Yeah, of the audit
24 committee. That's why you guys couldn't --

25 MR. WINQUEST: (Inaudible) Sara and Chris.

1 TRUSTEE TONKING: You had three: You,
2 Sara, and Chris Nolet. So that's why. That's why
3 you guys couldn't discuss.

4 TRUSTEE SCHMITZ: We could have. It was
5 in being overly abundantly cautious, because this
6 was not a committee -- this was not a recommendation
7 or not action that the audit committee was going to
8 be taking.

9 So -- but we did it as an abundance of
10 caution.

11 MR. NELSON: Yeah, I mean, I'm a broken
12 record when it comes to this stuff. We take Open
13 Meeting Law compliance very seriously.

14 I felt that this was the type of item that
15 could come before the audit committee at some point,
16 and for that reason, I recommended it not be a
17 quorum.

18 TRUSTEE TONKING: And I think that's fine.
19 I'm just saying going forward, maybe we should have
20 quorums on committees.

21 CHAIR DENT: General manager?

22 MR. WINQUEST: So, what was not included
23 in the packet was my actual, the text of my email
24 that I sent. And I know that was not purposely
25 done.

1 I said, "I have attached my comments on
2 the Moss Adams interview. I did not do one for MRG,
3 as they withdrew. Overall, I feel this was not a
4 competitive RFP process, and that we should go back
5 out on this engagement to see if we can get
6 additional and possibly more qualified consultants
7 to submit."

8 So, I will explain: I am very comfortable
9 with Moss Adams taking on internal controls, policy
10 review.

11 I did not hear a lot about their
12 experience with strategic management, but I'm
13 assuming that's something they can do.

14 I was not comfortable, as you can see on
15 my document, with review of structure and -- as well
16 as job descriptions. And this is no knock on Moss
17 Adams, they do good work, I'm sure, on the things
18 that they have expertise in.

19 It was really because they were not able
20 to answer the question that I asked, specifically,
21 which was: Please describe, kind of, your
22 background of professional experience actually
23 working in these types of positions.

24 So, that's just me, personally, on my
25 feeling. I would have liked to have seen four or

1 five other high-level consultants, there's a lot out
2 there. And for me, personally, I just didn't feel
3 like this was a competitive process.

4 It's nobody's fault. We got the
5 submittals that we got, and it's unfortunate that
6 one withdrew and that one was -- I would agree with
7 Trustee Schmitz -- light, for sure on the Raftelis
8 one.

9 I will say, then I'll let my director of
10 IT, kind of, explain, but I am -- I absolutely
11 believe and would recommend that we bifurcate out
12 the systems and the IT piece of it, and RFP that out
13 to some firms that actually specialize in that kind
14 of work.

15 I was very concerned that the individual
16 that was going to be the principal on that portion
17 of the engagement was not actually present in the
18 interviews, and I did not feel like the rest of
19 their staff did a very good job of answering those
20 questions.

21 I could be wrong, but I'm just basing on
22 what I felt.

23 I'm going to pass it over to Mr. Gove. He
24 can be a little more technical.

25 MR. GOVE: Thank you.

1 So, the majority of bullet point 3 relates
2 to Tyler Munis. There's one line that's in there
3 that I think is actually flipped, in my opinion. It
4 should be the rest of the systems, and then the
5 Tyler Munis piece.

6 I understand that's a big consideration of
7 the board and a big concern of the board that it's
8 done and done properly.

9 In my opinion, we're at the tail end of
10 implementing that system. We're actually to the
11 point where we're starting to fully utilize it
12 across all of the venues for payroll and finance.

13 If the board has the desire to have
14 someone come in and review where we're at and make
15 any changes, I would ask that the board understand
16 that would require going back out to Tyler.

17 We're going to have to -- they are the
18 owners of that system, they know how the system
19 operates. We pay them to implement the system to
20 our needs, as well as the -- if you all remember,
21 the first part of the scope of work was actual
22 consultation on our current processes and how we can
23 change them or better them to fit the -- today's
24 standard as well as Tyler's standards.

25 So, that would be my opinion on it.

1 And the only reason why I didn't write in
2 my feelings here was I was actually immediately
3 going on vacation. I took a portion of my vacation
4 to sit in on these two interviews, which I was happy
5 to do. I think this is very important.

6 The next morning, I got that email that
7 the other party had retracted. I was going to take
8 my laptop with me and sit down and do this in a
9 hotel, and I decided at that point not to.

10 And I also share some of what Trustee
11 Tulloch spoke to. I felt and I expressed this with
12 Ms. Schmitz, it was a little uncomfortable to, kind
13 of, sit in the quorum as well as the two candidates
14 there and put out my honest opinion on it.

15 That's where I feel it is -- I do agree
16 with the general manager: We should put the second
17 piece or the last line out to someone who
18 specializes in the systems that we have and someone
19 -- or an organization that has specific hospitality
20 software system integrations like the ones that we
21 have.

22 There are companies out there that -- had
23 we had the other portion of the scope, the strategic
24 plan, the internal controls removed off of it -- I
25 believe would have responded from a software

1 integration aspect.

2 CHAIR DENT: Thank you.

3 Trustee Tulloch?

4 TRUSTEE TULLOCH: Mr. Gove, just the RFP

5 did offer all respondents the opportunity just to

6 bid on single parts of it. And, yeah, I'll stick to

7 my previous assertion.

8 I did not expect this phase of the project

9 deep diving into Tyler Munis. To me, it's more

10 getting up a semi QA, and a realistic assessment

11 whether it is going to fit our needs.

12 That was my view of it in terms of that,

13 that's why I'm comfortable with it.

14 I do believe if IVGID come out that we

15 need a much deeper review of it, yeah, I would agree

16 it would be a system integration firm.

17 But I think at this stage, to me, this is

18 a more functional review than a technical review.

19 MR. GOVE: And, again, I don't have an

20 opinion either way on that.

21 My concerns come from the -- what I said

22 earlier was the larger piece and pulling in all of

23 our point of sales and integrating them into this

24 concept that we have of, like one district, one

25 card, where every resident is the same resident

1 through all of our systems.

2 There are organizations out there that
3 specialize in that, that we have been in discussions
4 with.

5 We took the opportunity and we're very
6 appreciative of Trustee Schmitz showing interest in
7 our interest in getting someone to do this.

8 We know or knew, have known for a while
9 that, within District talent that we have right now,
10 we need assistance in this project. It's a massive
11 undertaking.

12 We're trying to get to homeostasis with
13 those systems so that we can say: This is the one
14 we're going to keep here. This is the one we're
15 going to keep here. We're going to use it for the
16 next however many years. It's worth the investment.
17 Let's connect them.

18 Apologies for taking the light and taking
19 it away from the Tyler side, but that, in my
20 opinion, is much more important and critical with
21 what we're doing with beaches, with golf, and with
22 all of these other venues from a system standpoint,
23 aside from the Tyler Munis ERP.

24 And I do -- I was -- I shared this during
25 the call, I feel like the gentleman with Moss Adams

1 spoke to potential experience that they had with
2 Tyler. And, again, I don't have an opinion either
3 way. If that's what the board would like to have,
4 that functional overview, yeah, that makes sense.

5 Past that, I don't know what we can
6 achieve with them.

7 CHAIR DENT: Thank you, Mr. Gove.

8 Trustee Tulloch?

9 TRUSTEE TULLOCH: Yeah, just to follow up.

10 Yeah, I agree with you in terms of looking at our
11 whole platform, I agree that was never the intent --
12 my understanding is that was never the intent of
13 this RFP.

14 It was more a initial review. And I would
15 expect it may well be this initial review, that
16 would be one of the recommendations to look at that.

17 And I would agree with you, it's -- that
18 is a difference -- that's a completely different
19 project and much bigger scope.

20 I'm looking how well all our platforms are
21 going to stick together and what our five-year road
22 map looks like.

23 MR. GOVE: Sure. Yeah.

24 Just to clarify, that is actually what's
25 laid out. If you look at bullet point 3 there: The

1 District needs and assesses the other systems
2 utilized by the District for potential consolidation
3 and/or systems improvements.

4 The systems are outlined in the attached
5 Exhibit D; that attached Exhibit D is, basically,
6 everything we do, taking a dollar from a customer
7 anywhere within the District, to a dollar hitting
8 Tyler and hitting our books.

9 That's the portion that I'm saying is this
10 giant circle that we really want to connect and
11 homogenize. And that's where I come from saying
12 that I believe that the Tyler Munis part is actually
13 the smaller piece of it.

14 But I understand the board's concern and
15 the direction you would like to take.

16 TRUSTEE TONKING: The reason I'm bringing
17 this up too, if you look at page 1,095, the project
18 cost and schedule.

19 This is, like, the most expensive
20 component that they have in there, and I just really
21 still strongly feel that they are not the right fit
22 to really fit this.

23 I am fine if we can have them do all those
24 other things and maybe they have to have a little
25 bit more added, because I'm sure there's a portion of

1 this in their scope that they would need.

2 But I just really feel that that other

3 part needs to go out.

4 Because, I mean, we hear it every summer

5 too. Right? The rec doesn't talk to golf systems,

6 the golf doesn't talk to the beaches. Everyone's

7 always -- there's a constant complaint about it.

8 It's about to start in a month, less than a month,

9 and we'll hear about it again.

10 So I just think this is a really important

11 issue.

12 Again, I'm totally great with Moss Adams

13 and what they do; this is just the one place I don't

14 feel confident.

15 TRUSTEE NOBLE: Sitting here listening to

16 the discussions, I'm fine with 1, 2, 4 and 5, but I

17 am not fine moving forward with Moss Adams with

18 regards to the financial and software systems.

19 And I would like to save that \$30,000 for

20 something else.

21 TRUSTEE SCHMITZ: So this particular item,

22 just to give a little bit of background, this was

23 created because staff had said this is their need.

24 And they have a need even with the Tyler system

25 because it's not fully implemented.

1 And so this wasn't necessarily intended to
2 just be a systems overview because it was intended
3 to have the next phase, which would be
4 implementation.

5 So, it is important to make sure that we
6 are addressing the needs of staff, because this
7 bullet point was put together with collaboration
8 with Mike -- I'm sorry. Mr. Gove, Director of IT,
9 and the director of finance.

10 If we, as a board, would like to take a
11 pause on that and even potentially delve deeper with
12 Moss Adams to say, okay, we need more information,
13 we need -- and at the same time, potentially, if we
14 want to go and do an open bid just on this, we could
15 do that.

16 What's really disappointing for is that
17 Tyler never even returned a phone call. I mean, I
18 spoke with their head representative of our account
19 and I explained to him what we were doing and why we
20 wanted some assistance, and there's been no
21 response. That doesn't make me very comfortable.

22 And it is something that staff has said
23 they need assistance with.

24 So, I understand everybody's perspective,
25 and I'm not really arguing with anyone, but I do

1 know that these are things that are important, and
2 this Tyler system needs to get finished so that
3 we're not struggling for another month and two
4 months. I mean, this has been dragging on. This
5 project should have been done more than a year ago.

6 So, whatever we do, it's just that -- what
7 the intent was is to be helpful and get things
8 expedited for staff.

9 TRUSTEE TONKING: I don't think you're
10 wrong. Like, I think this is exactly the right
11 place to put it. I think it was a great area. As
12 you said, you reached out to Tyler to answer that
13 one.

14 I don't think it's a problem with the
15 direction; I think we just heard staff tell us this
16 isn't meeting the needs either. And I'd rather use
17 that \$30,000, and I will work on an RFP to bring to
18 the board at our next meeting and get that out to
19 get that moving.

20 I just don't feel like we're spending
21 \$30,000 well for the needs of what staff has just
22 said.

23 That's the one area. That's all I'm
24 saying.

25 TRUSTEE SCHMITZ: And I think the thing

1 that we need to really, maybe, perhaps, pull apart

2 is all of the point of sale things from the Tyler.

3 But staff is asking and wanting some help

4 with completing this Tyler implementation. Okay.

5 How do we want to get that accomplished?

6 TRUSTEE TONKING: I agree.

7 I'm just saying I don't think this is

8 meeting that need, and I don't want to spend \$30,000

9 to come back and do that again.

10 That's all.

11 CHAIR DENT: Okay. Sounds good.

12 IT director?

13 MR. GOVE: Just a reminder of the

14 conversation we had at the time during the interview

15 process: One of the reasons that that is the

16 largest cost or piece of the proposal was of all of

17 the unknowns that they had with the software that we

18 have, all of the other pieces of software.

19 I believe that if we were to divide that

20 particular piece of the scope out and seek someone

21 specifically for Tyler, that it would, obviously,

22 come in a little cheaper.

23 I would also like to suggest, if there's a

24 potential, that the staff could put together a

25 project update, a formal project update to come back

1 to the board where we can discuss this effort to
2 engage a third party to assist with the Tyler
3 implementation.

4 I think a formal, this is where we're at,
5 this is, you know, very important.

6 We've made some massive milestones within
7 in the last six months. And I agree with you, it's
8 taken a very, very long time. We've had staff
9 turnover, we've battled COVID, there are numerous
10 reasons why this project as gone on as long as it
11 has.

12 But I can assure you, everyone that's
13 involved on this project, we've cried together,
14 we've -- I won't say we've bled together, but we've
15 shouted Tyler at the top of our lungs for a very
16 long time, and I don't want to begrudge Tyler in any
17 way, but I share the experiences that you spoke to
18 previously with contacting them.

19 CHAIR DENT: Thank you, Mr. Gove.

20 Trustee Tulloch?

21 TRUSTEE TULLOCH: I think this would be a
22 very good discussion.

23 I'm going to propose something that might
24 not meet the immediate need, but I think it's going
25 to be more effective.

1 I don't think Moss Adams can complete this
2 engagement by touching on some of IT systems.

3 I would suggest we rewrite the scope on
4 the IT systems. They're going to touch on it at
5 some state.

6 I know it's not something you want to
7 hear, I would suggest we just hold back on another
8 detailed RFP. Let's get -- this is probably a two-
9 to three-month process, max, with Moss Adams.

10 I prefer to see some of the
11 recommendations, some of the general recommendations
12 in terms of that before we dive into another RFP and
13 end up with other competing consultants because all
14 we get then is finger pointing, and that's my
15 professional experience in that.

16 I would suggest that might be a better
17 direction to go.

18 So, let's see what comes out of the
19 initial assessment here from Moss Adams, and we
20 remove the detailed IT systems review from their
21 proposal and just -- they can take a quick overview
22 as part of the remit.

23 I think that would in better, then we can
24 better develop a detailed plan, a detailed RFP.

25 TRUSTEE NOBLE: Actually, I like

1 Mr. Gove's proposal to come back in the near future
2 with, sort of, a report on where they're at, and
3 then we can move forward.

4 I'm still -- I still think carving out
5 this piece would be better. Money not well spent,
6 but money well saved.

7 TRUSTEE SCHMITZ: I just want to clarify
8 that I was not placing blame or finding fault with
9 the fact that this project has gone on so long.

10 I was one that, when this project was
11 approved, saying, we needed to have consultants do
12 this.

13 Because to ask staff to do their daily
14 jobs and do an entire financial system conversion,
15 it's just not realistic, and it's too much to expect
16 from people.

17 So, if we need some help to get this over
18 the finish line, then let's do that, because we need
19 to get this over the finish line.

20 MR. GOVE: I appreciate that. Thank you.

21 I wanted to, maybe, address or agree or
22 disagree to agree, however you say it, with you.

23 I believe -- in your previous statement
24 that you were speaking to, the functionality review,
25 I believe -- one of the problems that I see often in

1 IT is a lot of people come to us with a problem and
2 expect a solution from the technology.

3 I would like to see a firm like Moss Adams
4 engaged to answer the how-do-we-do-it problem, and
5 then we answer the technology problem behind it.

6 So, while I agree with you that they may
7 need to touch into systems, I think the majority of
8 what is proposed here, outside of the IT piece and
9 the systems piece, is actually processes and
10 procedures, which we would then tailor the systems
11 to to work to, which, unfortunately, would then need
12 the Tyler team to change up their implementation for
13 us, if there are changes there.

14 TRUSTEE TULLOCH: I think I'm in agreement
15 in terms of that. Yeah, I don't think -- yep.
16 Absolutely violent agreement.

17 I would expect -- what I'm suggesting is
18 that Moss Adams just do -- take a quick overview of
19 functionality and point out some of the issues
20 there, and then we can -- because it becomes a much
21 more expensive follow-up in terms of that.

22 And that's why, rather than just diving
23 into detailed RFP and getting consultants, I would
24 prefer just to ask you to bear with it a little bit
25 longer, and we can get some other views on it, which

1 would also help inform your views in terms of
2 direction.

3 CHAIR DENT: So, is there, potentially, a
4 motion to scale back the financial software systems
5 component of this that could be accepted by all?

6 That's what I've heard. Maybe I'm totally
7 off, but it's what it sounds like.

8 MR. NELSON: Chair, before a motion's
9 made, just to request that whatever motion's made,
10 to move forward tonight, includes flexibility to
11 allow us the finalize the contract language with
12 Moss Adams.

13 You saw in the packet, we're still working
14 through some of their exceptions, at least.

15 CHAIR DENT: Understood. Thank you.

16 We got crickets up here. You guys want to
17 get done by 9:00? Let's talk about this item.

18 Trustee Schmitz?

19 TRUSTEE SCHMITZ: I just want to clarify
20 that my recollection, and I'm looking at Director of
21 Finance Navazio, we put this RFP together, I mean,
22 weeks ago.

23 So all of these attachments, staff worked
24 diligently to get them and to provide them to me as
25 part of this process.

1 And my recollection is that staff did do a
2 status of where they were with the Tyler
3 implementation.

4 So, to my recollection, that was provided,
5 in some level of detail, as part of this. And I'm
6 looking between the two of you.

7 But, in any event, I mean, I just want to
8 clarify that the Tyler piece of it --

9 Pardon me?

10 TRUSTEE TONKING: Sorry. I think it was
11 more for us, like as a board, to have that
12 discussion.

13 TRUSTEE SCHMITZ: Yes.

14 And I want to just make sure that what
15 we're doing is expeditious enough to try to help
16 staff through this process where they are
17 understaffed and they're trying to get this Tyler
18 implementation finished.

19 And, perhaps, you know, we do decide to
20 remove this, I would like to, potentially, request
21 that Moss Adams come back to us with more detail on
22 this particular item of what skills they have, what
23 experience they have, where they see they could add
24 value.

25 Because I understand the point of sale,

1 but I'm also just concerned about -- we need to get
2 this Tyler system implementation finished and behind
3 us.

4 And the fact that Tyler didn't respond,
5 what is it -- how can we, as a board, be helpful and
6 supportive of staff's effort of getting this
7 completed.

8 TRUSTEE TULLOCH: Okay. I'll make a
9 motion.

10 I would suggest we accept the Moss Adams
11 proposal on items 1, 2, 4, and 5. We go back to
12 Moss Adams on item 3, and we talk about a revised
13 scope, just a much more general overview.

14 I think we can actually score out the bit,
15 the line "the firm must analyze the current
16 association and formulate plan and recommendations
17 for completing the Tyle Munis system
18 implementation," I would score out that.

19 I would suggest that we go back and
20 discuss with Moss Adams a higher-level overview to
21 address -- to give some more guidance on the reduced
22 cost on that.

23 I think -- I mean, one of the reasons for
24 suggesting that is I think that it would be
25 impossible for them to review the overall strategic

1 plan and things without doing some assessment of
2 that.

3 And I would suggest we put a maximum price
4 level on it as well.

5 CHAIR DENT: Is that a motion?

6 TRUSTEE TULLOCH: No. It's more like
7 diatribe.

8 CHAIR DENT: Well, I think it's important
9 that -- well, we know the contracts under -- or
10 we're working through the contract language, so
11 that's something that we need to discuss in here.

12 I think, also, reallocating the maximum of
13 \$110,000 from the general fund is something that
14 needs to be included in the motion.

15 Let's have it.

16 TRUSTEE TONKING: Okay. I move that the
17 Board of Trustees accepts -- or approves the
18 management consulting engagement with Moss Adams for
19 scope numbers 1, 2, 4, 5, and a reallocation of a
20 maximum amount of \$80,000 from the general fund for
21 this project, and the board asks for a change of
22 scope in 3, and further discussion for later
23 approval and reallocation of dollars.

24 CHAIR DENT: Motion's been made. Is there
25 a second?

1 (Inaudible question asked from
2 unidentified speaker.)

3 CHAIR DENT: No. We just don't second it,
4 the motion dies, and then we would try again.

5 Legal counsel?

6 MR. NELSON: Yes, unless you wanted to
7 propose a modification now, and then Trustee Tonking
8 could see if she was comfortable with it.

9 CHAIR DENT: There we go. Let's have it.

10 TRUSTEE SCHMITZ: I'd like to propose that
11 the language in Moss Adams' response on page 23 of
12 their response, under "perform interviews," add the
13 words "Board of Trustee Members."

14 And -- I'll just wing it -- clarification
15 on scope of work number one, that it also includes
16 reviewing the current work in progress on the
17 strategic plan.

18 TRUSTEE TONKING: I'm fine with that.

19 CHAIR DENT: Motion's been made and
20 amended. Is there a second?

21 TRUSTEE TULLOCH: I'll. second that.

22 CHAIR DENT: Motion's been made and
23 seconded.

24 Further discussion by the board?

25 TRUSTEE NOBLE: So with regarding to scope

1 of work number 3, is that going to be coming back to
2 the board of approval?

3 (Inaudible answer from unidentified
4 speaker.)

5 TRUSTEE NOBLE: Okay. All right.

6 CHAIR DENT: Any further discission? Any
7 further questions?

8 TRUSTEE TULLOCH: I suspect Moss Adams
9 would be very happen to rediscuss item 3. I think
10 they were uncomfortable with that level of detail
11 required in the Tyler Munis.

12 As Mr. Gove pointed out, that's not their
13 primary strength. A revised scope would make sense
14 and gives us a sense of important pointers.

15 CHAIR DENT: Okay. Great.

16 So, motion's be made and seconded. It's
17 doesn't look like we have any further discussion.

18 I'll call for the question. All those in
19 favor, please state aye.

20 TRUSTEE NOBLE: Aye.

21 TRUSTEE TONKING: Aye.

22 TRUSTEE TULLOCH: Aye.

23 TRUSTEE SCHMITZ: Aye.

24 CHAIR DENT: Aye.

25 Opposed? Motion passes 5/0.

1 TRUSTEE SCHMITZ: May I ask a question of
2 the board as it relates to direction? Was I given
3 direction to go back to Moss Adams and have this
4 discussion on item numbers 3?

5 CHAIR DENT: I believe so.

6 TRUSTEE SCHMITZ: To bring back to the
7 board?

8 CHAIR DENT: Yep.

9 TRUSTEE SCHMITZ: Okay. Thank you.

10 CHAIR DENT: All right. That closes out
11 item G 7.

12 H. REDACTIONS FOR PENDING PUBLIC RECORDS REQUESTS

13 Item H, I don't believe there was anything
14 in the packet for item H.

15 MR. NELSON: Nothing in the packet. There
16 will be update at your next board meeting. There
17 were a couple that were just about ready to be
18 released.

19 CHAIR DENT: All right. Thank you,
20 Mr. Nelson.

21 That closes out item H. Item I,
22 long-range calendar, review the long-range calendar.
23 This can be found on page 1,120 of the board packet.

24 I. LONG RANGE CALENDAR

25 MR. WINQUEST: Starting with May 24th,

1 there are some changes. There's some things that
2 we've moved around. This meeting started getting
3 really, really big.

4 As you can see, we have the annual budget,
5 the rec roll.

6 We have moved the presentation by Waste
7 Management. I believe it's now going to be June
8 28th.

9 Just as a reminder, Director of Public
10 Works Underwood is working closely with Trustee
11 Tulloch and myself. Trustee Tulloch has been
12 involved in discussions with Waste Management, and
13 will be involved all along the way as they come up.

14 We don't need to bring back policy 22.1,
15 as we just got that done -- well, I guess we do now,
16 we'll leave that on there.

17 MR. NELSON: Yes.

18 MR. WINQUEST: We'll be bringing it back.

19 Okay.

20 We have moved the revisions of public
21 records policies to the 14th of June.

22 And then, practice 6.0, that's on there
23 twice for some reason. That is actually going to
24 move into June as well. We wanted to wait until
25 after the budget gets approved.

1 And then, the Director Lejion is working
2 with engineering staff, trustee Schmitz is our
3 liaison at the beaches, they will be bringing the
4 LSC study as well as some other recommendations on
5 beach access -- or on access gates, et cetera, off
6 season access at the June 14th meeting.

7 Also, I wanted to make sure that -- I
8 think you guys are aware, but there's actually a
9 stand-alone meeting set on June 7th, for the general
10 manager's evaluation.

11 I'm wondering if that's really the way you
12 guys want to handle it, or should we -- I know when
13 we had talked about, Trustee Dent, you wanted to
14 make sure we had an additional meeting before the
15 end the fiscal year.

16 CHAIR DENT: Just because of things in the
17 past, that was the -- we were going to have an
18 additional meeting from review.

19 So, we can probably get rid of June 7th,
20 meeting and have the June 14th and June 28th.

21 MR. WINQUEST: Okay.

22 CHAIR DENT: And then one thing I noticed
23 on here was -- or, yeah, it's discussing the general
24 manager's goals before the evaluation occurs, and I
25 think that would be --

1 (Inaudible comment from unidentified
2 speaker.)

3 CHAIR DENT: -- what's that?

4 TRUSTEE TONKING: It's after the
5 evaluation deadline?

6 CHAIR DENT: Correct. And -- but because
7 this is all being pushed out, I think we need to
8 get -- I'll get with Erin as far as tweaking these
9 dates a little bit and responding, because the idea
10 was we were going to discuss the goals before we did
11 the individual eval.

12 So, don't submit your eval tomorrow.

13 MR. WINQUEST: Also, we just had
14 discussion about giving the board an update on the
15 Tyler implementation.

16 There's an outside chance we could have
17 that by the 25th, but we could definitely bring that
18 on the 14th and give you a full-scale update of
19 which components we're still working through and
20 things of that nature.

21 CHAIR DENT: Do you think it's within the
22 bandwidth of staff? I think the sooner we see that,
23 the better, but understand we got a lot on the 25th.

24 MR. WINQUEST: Yep.

25 And I'm happy to answer any other

1 questions. I know I'm not going to go any further
2 than that June 14th meeting.

3 CHAIR DENT: And I think the June 14th was
4 also --

5 Trustee Tonking, we just talked about this
6 on Monday, but I believe this is your item, the
7 review of the CIP roles and responsibilities, wasn't
8 that it? Or was it the committee item?

9 TRUSTEE TONKING: Committee item's mine.

10 CHAIR DENT: Capital advisory committee,
11 criteria, and process. And then we also --

12 MR. WINQUEST: No. That's Trustee
13 Schmitz.

14 TRUSTEE TONKING: Mine is the all the
15 committees.

16 So, what we talked about on Monday, like,
17 how we're going to handle the golf committee, the
18 pickleball, tennis committee, all those committees,
19 what our approach to them is.

20 CHAIR DENT: Okay. So then we can --

21 MR. WINQUEST: We'll piggyback that.

22 CHAIR DENT: Yeah. Exactly.

23 MR. WINQUEST: Yeah, it was Trustee
24 Schmitz who --

25 CHAIR DENT: Then we also want to talk to

1 the golf committee on the 14th.

2 MR. WINQUEST: Yeah, that's what I'm

3 saying.

4 So, we have the capital advisory committee

5 that Trustee Schmitz is working on. We can add a

6 second piece to that to have the discussion that

7 Trustee Tonking has requested.

8 CHAIR DENT: Yep. Perfect.

9 Any other questions, concerns, issues with

10 the long-range calendar?

11 TRUSTEE TULLOCH: Just my favorite -- and

12 General Manager Winquest, in terms of presentation,

13 if you're going to put these dates in a purple or

14 pink box, can you use white text so at least it's

15 legible?

16 MR. WINQUEST: I recommend we just get rid

17 of the colors.

18 TRUSTEE TULLOCH: Yep. Thank you.

19 CHAIR DENT: Agreed.

20 TRUSTEE SCHMITZ: I like the color coding

21 on the side, that, I like, but I can't even read the

22 colored text.

23 Can we please not have colored text?

24 Except I liked how they're classified, and

25 that being color coded, that's fine, but the text is

1 just so hard.

2 So, if we could please do that, that would

3 be helpful.

4 MR. WINQUEST: Got it. Understood.

5 TRUSTEE SCHMITZ: We also don't have it

6 here, unless I'm not reading it because it's some

7 crazy color, we were supposed to have a public

8 records update. We are supposed to have a six-month

9 review of the time expended on public records

10 request, and we had requested that in January.

11 So, it should be on our calendar somewhere

12 June or July.

13 MR. WINQUEST: That's a good point. And

14 yeah, it was January when we discussed that, so

15 we'll -- likely June 28th, we'll give you that

16 update.

17 TRUSTEE SCHMITZ: Okay.

18 And then the HR benefits, are you going to

19 be putting that as an agenda item or is that going

20 to be in a general manager report where that chart

21 is going to be -- that grid is going to be updated?

22 MR. WINQUEST: So, I believe the board

23 actually has to approve the actual documents. We

24 were planning on bringing a general business item;

25 it likely won't be on the 25th, but I think we'll

1 have it either the 14th or the 28th of June.

2 TRUSTEE SCHMITZ: Okay. That will be on
3 the -- okay.

4 Then, other thing that we need to do,
5 based on golf the report, is where we need to have
6 some sort of a report on the food and beverage
7 losses.

8 The food and beverage losses, and,
9 potentially, incorporate at the same time,
10 facilities, because that, again, is food and
11 beverage, and I think we should target that for the
12 June 14th as well.

13 TRUSTEE TONKING: Can we add marketing to
14 that discussion too? How we feel about marketing
15 food and beverage, can we add that as part of that
16 general item.

17 TRUSTEE SCHMITZ: Sure.

18 But we need to have a report back to us of
19 what and why with financial data to show us what
20 happened and what's going to change so that it
21 doesn't happen going forward.

22 MR. WINQUEST: June 28th, I mean, I think
23 the 14th meeting is starting to get really big. So
24 is it okay if I move a couple of the June 28th?

25 And then my question on that is if the

1 intention is to do a forensic, deep dive on food and
2 beverage like we did with golf, there's no way we
3 can have it ready by June 14th.

4 If that's what the expectation is, we're
5 going to need more time, just based on we went
6 through with the golf materials.

7 But if it's something a little bit more
8 watered down -- I guess I'm asking, like, what are
9 you actually asking us to bring?

10 TRUSTEE SCHMITZ: So, from my
11 perspective -- because I'm the one who asked for the
12 agenda item, my perspective, looking to say, show me
13 what it is, where is it in our financials that we
14 lost that much, please explain to us why did we lose
15 that much, and what are we going on to do
16 differently so that we can assure us that it's not
17 going to continue to happen.

18 So, to me, it's much less complex than the
19 whole golf rate thing.

20 TRUSTEE TONKING: My thought is it's a
21 function object code breakdown. And I can help with
22 that. It's a line item by function object code.

23 MR. WINQUEST: Yeah. What she just
24 described is not an issue for us. I just wanted to
25 make sure it wasn't the same expectation as the golf

1 material.

2 CHAIR DENT: Trustee Tulloch?

3 TRUSTEE TULLOCH: Yeah. I would add to

4 that because the golf projections were huge

5 increases in profits from food the beverage this

6 year.

7 So I'd like to understand what we're doing

8 because, to me, that is a key part of it. If we've

9 been making losses like that in the past, if we're

10 the only place that can serve alcohol at 20 bucks

11 for a gin and tonic and still make a loss, there's

12 something far wrong here.

13 CHAIR DENT: Any other -- Trustee Schmitz?

14 TRUSTEE SCHMITZ: Lastly, this goes back

15 to a subject that I have been asking about for, I

16 think, over a new now, going on a year and a half.

17 And that is contracts. There are contracts that the

18 board is supposed to be reviewing on a periodic

19 basis.

20 Staff went through the effort to create

21 the list, but we have not populated a consent

22 calendar with those contracts to then say, here's

23 the calendar that we need to go and review these

24 contracts, on whatever the periodic basis is.

25 The task was done to list the contracts,

1 and it's gone no further that. And the intention
2 was not just to create a list, but to actually have
3 the contracts coming before the board, per the
4 contracts.

5 So, we still don't have that.

6 MR. WINQUEST: So, you're referring to
7 ones that are up for annual review?

8 TRUSTEE SCHMITZ: Well, I happen to know
9 that --

10 MR. WINQUEST: Because there are several
11 that are populated in the long-range calendar.

12 CHAIR DENT: Yeah. There's, like, five.

13 TRUSTEE SCHMITZ: In the long-range
14 calendar? So as long as we have --

15 MR. WINQUEST: I'm not saying that that's
16 all inclusive. We'll certainly look at that.

17 I just wanted to point out, I mean, we
18 have the Hyatt Sports Shop, we have the Alta Vista
19 Cleaning, we have the Sand Harbor Water Sports,
20 we've got Best, Best & Krieger coming up on July
21 12th.

22 TRUSTEE SCHMITZ: But that doesn't
23 include -- we have Washoe County School. Right?

24 So, we have number of -- so, when you and
25 I reviewed -- it might be the MOU with Washoe

1 County, it states in there that the board is to
2 review the terms of this contract on an annual
3 basis.

4 So, there are things that we are supposed
5 to be reviewing.

6 MR. WINQUEST: Does it say the board or
7 the District?

8 TRUSTEE SCHMITZ: It says the board.

9 MR. WINQUEST: Because I do review with
10 the School District on an annual basis.

11 TRUSTEE SCHMITZ: Yep.

12 MR. WINQUEST: Okay. I'll go back and
13 double check that.

14 MR. NELSON: Yeah, we should just double
15 check the list put together --

16 MR. WINQUEST: No. No. No. That's
17 exactly what we'll do.

18 CHAIR DENT: If we do have contracts
19 expiring, could we just make sure all the
20 expirations -- like, we have the Hyatt Sport Shop
21 contract, but then there's no expiration dates.
22 Some of them have expiration dates. That's what I
23 was looking for when I said five.

24 But, yeah, now I see, like Flash Vote, the
25 expiration date's not on here. I just think it's

1 good we stay consistent with all the contracts that
2 are expiring out.

3 MR. WINQUEST: Understood.

4 TRUSTEE SCHMITZ: And my only question,
5 then, on the parking lot is I'm listed with
6 something from February 8th, and I don't know what
7 -- if anyone can enlighten me, what this means:
8 Disengaged with certain departments.

9 (Inaudible cross talk.)

10 TRUSTEE SCHMITZ: I'm not sure what that
11 means: Disengaged with certain departments.

12 I don't know whether that was -- I
13 remember requesting that we review, like, the League
14 of Cities, what are the various agencies that we are
15 affiliated with, and should consider disengaging
16 with City of Trees.

17 I don't know, so it's hard for me take
18 action on something when it's not clear to me.

19 TRUSTEE TULLOCH: External agencies,
20 external bodies that --

21 MR. WINQUEST: I think that was the
22 recommendation made by a member of the public,
23 Ms. Becker, I believe, about -- or somebody. It
24 was. It was about external agencies.

25 I'll double check with --

1 TRUSTEE SCHMITZ: And I think it was a
2 comment, because I did say we should discuss these
3 things. And I don't know the complete list of all
4 of the external agencies for which we have contracts
5 with and what not.

6 So, I think that's what it's pertaining
7 to.

8 CHAIR DENT: Any other question, concerns,
9 issues with the long-range calendar?

10 Trustee Tonking?

11 TRUSTEE TONKING: I just wanted to add in
12 either the late September meeting or the October
13 meeting, us to create a policy around language,
14 like, verbal language and written language like
15 Spanish, English, Italian.

16 CHAIR DENT: The Flash Vote discussion?

17 TRUSTEE TONKING: Yes.

18 CHAIR DENT: Okay. All right.

19 TRUSTEE TULLOCH: Yeah, actually the
20 results of staff tracking and timely public records
21 requests is already in the August 9th meeting. Yep.

22 (Inaudible comment from unidentified
23 speaker.)

24 TRUSTEE TULLOCH: Yep. I was struggling
25 to read whether it was August 9th.

1 MR. WINQUEST: That sounds right.

2 CHAIR DENT: All right. I think that

3 closes out long-range calendar, item I 1.

4 Moving on to Board of Trustee updates,

5 item J.

6 J. BOARD OF TRUSTEE UPDATE

7 CHAIR DENT: Any updates?

8 TRUSTEE TONKING: I just have a quick

9 update. I met with the pickleball and tennis

10 committee. As we know, they shoveled out a bunch of

11 the courts. They were really just meeting to talk

12 about operational issues, when they were going to

13 start doing some sealing, all that, on the courts

14 for safety purposes.

15 And then they brought up how the committee

16 process was going to work, which is why I put that

17 on the agenda -- or the long-range calendar.

18 That's all that I have.

19 TRUSTEE SCHMITZ: From the beach

20 perspective, myself and the Director of IT Gove and

21 Director of Parks and Rec Sheila Lejion met at the

22 beaches to discuss options and potential short-term

23 versus long-term solutions for having the beaches

24 restricted access all year round.

25 And my recollection is that the director

1 of IT was going to bring back to the board for the
2 board's consideration some of the those ideas with
3 some cost estimates.

4 As it relates to Washoe County, Washoe
5 County has put together a transportation plan, and
6 the transportation plan didn't include and involve
7 employee transportation needs.

8 And I spoke at the county commissioner's
9 meeting last week on this subject because our
10 director of HR was not -- they did not reach out to
11 find out what the number two employer in Incline
12 Village would need for potential, some sort of
13 public transportation provided to employees.

14 And I spoke about how having a van pool
15 doesn't really work for part-time, seasonal workers
16 who work different shifts, who are -- just like
17 restaurants -- potentially working later evenings,
18 that sort of thing.

19 It doesn't appear that that was something
20 that the county was going to include in their
21 transportation plans.

22 So, I was very disappointed in that, and I
23 left a message for Assistant County Manager Dave
24 Solaro asking for more feedback of what the county
25 is intending to incorporate, and I've heard nothing.

1 It's been over a week, I've heard nothing back.

2 I did review a few contracts. And I
3 apologize, I didn't have time to get a grid updated
4 of my contracts that I've been reviewing. I will do
5 that, and I will send it to all of you and send it
6 so that it gets posted out on to the District
7 website.

8 But one of the contracts was for on-call,
9 as-needed technical support for Skatus (phonetic)
10 system by Public Works. And they originally put
11 together an addendum to a contract that was
12 originated back in 2009.

13 So, legal counsel has worked with staff to
14 move them up to date and get them on to our standard
15 format. So, that was done, and it was something
16 that was budgeted and whatnot and legal counsel
17 helped. So, we're bringing them up to date with
18 contracts. That was with Jacobs.

19 And then there was another one for Waste
20 Not, and what was done is they included -- there was
21 language in the agreement, as well as in a form that
22 each employee had to sign that talked about
23 confidentiality of all IVGID information, because
24 this is electronic recycling, computers, that sort
25 of thing.

1 But what it didn't clarify is that that
2 doesn't preclude them from implementing or using the
3 whistleblower policy.

4 So, the letter had information added to
5 it, as did the letter that the employee signed, so
6 that they understood that, if there's a
7 whistleblower situation, that's completely separate
8 from their need to retain confidentiality.

9 But I will update the spreadsheet, and I
10 will share it.

11 CHAIR DENT: Thank you.

12 Trustee Tulloch?

13 TRUSTEE TULLOCH: As was mentioned
14 earlier, I have a meeting with Mr. Underwood and
15 General Manager Winquest with Waste Management next
16 week.

17 Also add, in terms of the golf, I
18 deliberately stayed clear of most of the
19 discussions -- most of the stuff during the process
20 since there was two or three other trustees working.
21 The last thing I want to do is add further confusion
22 to it.

23 I would like to thank Mr. Howard for
24 making time on Fridays to give me some
25 clarification, some updates. That was very helpful.

1 Thank you.

2 CHAIR DENT: Thank you, Trustee Tulloch.

3 Piggybacking on that, I think I will --

4 I'll thank Mr. Navazio and just let him know I

5 didn't intentionally not call on him. I guess he

6 did put his hand up a couple times during the

7 meeting, but, given the board's setup and everything

8 that was going on at the different location, I

9 failed to call on him.

10 Thank you for all your efforts, and you

11 and the team working together to get us information

12 we needed to get across the finish line, so thank

13 you.

14 That will close out item J. Moving on to

15 item K, final public comments.

16 K. FINAL PUBLIC COMMENTS

17 CHAIR DENT: Anyone in the room have

18 public comment? Nope. All right.

19 And we'll go to our one public comment via

20 Zoom. Mr. Gove?

21 MR. GOVE: Caller 4577.

22 CALLER 4577: This is Cliff Dobler

23 (phonetic). I don't have a prepared statement, so

24 I'm just going to point out a few things that I

25 would like to have you consider.

1 And there's a lot of old things that make
2 a lot of sense, but one of them is: You should
3 start walking before you run.

4 And then another one is: Don't bite off
5 more than you can chew.

6 Now, what I see going on here over the
7 last five years that I've been doing this,
8 especially this last year, year and a half, I know
9 everybody wants to accomplish things, but you better
10 slow down a little bit because I think you're taking
11 on much more than you can handle, and you're just
12 going to burn out staff because you're trying to
13 change too many things.

14 And the idea -- when you have of four
15 meetings on setting golf rates, and then you don't
16 even have meetings on rates for the Rec Center,
17 rates for tennis center, and there's one more I'm
18 not thinking of right now.

19 And then you don't really have any
20 consistency in reporting that would be similar from
21 one person reporting a report on a venue than
22 another person.

23 So, we're kind of all over the place here,
24 and I'm not -- I don't think this is too healthy.
25 I've been around for a long time, I'm 75 years old,

1 and I really believe that you gotta start slowing
2 down a little bit and actually finishing something
3 that you start.

4 It looks like you're putting -- another
5 good saying: You're putting irons in the fire.

6 But at some point in time, you gotta use
7 the iron for something.

8 I was kind of interested to realize that
9 you have this marketing budget, but you don't have a
10 department set it for, so there's no disclosure on
11 that anywhere. It's not in internal services or
12 whatever, and it's just there.

13 You haven't had a meeting on Parisol
14 (phonetic) for three years, four years, and I think
15 they were supposed to report every year about how
16 they were doing with their lease requirements.

17 And I just think that you're good-hearted
18 with trying to make things better, but I think
19 you're going to start tripping over yourself.

20 And that's all I've got to say. Thank
21 you.

22 CHAIR DENT: Thank you, Mr. Dobler.

23 Mr. Gove, it looks like we do not have any
24 more public comments.

25

1 MR. GOVE: I can confirm. There are no
2 further comments.

3 CHAIR DENT: Okay. Thank you.

4 All right. That closes out item K, final
5 comment. We will move to item L, adjournment.

6 L. ADJOURNMENT

7 CHAIR DENT: We are adjourned, 9:15 P.M.

8 Thank you all. Appreciate all of your
9 efforts.

10 (Meeting ended at 9:15 P.M.)

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**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MAY 10, 2023 MEETING – AGENDA
ITEM E(1) – PROPOSED 2023-24 MARKETING BUDGET – BUSINESS AS USUAL**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! I keep telling the IVGID Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can and should be more efficiently and fairly provided by another district³, or Washoe County, or more preferably, IVGID should simply be dissolved³ altogether! However in the interim, and in order to provide evidence in support of dissolution, let’s examine another example of the waste, mismanagement, and the ends justifying means mentality which permeates the District and in the end costs local parcel/dwelling unit owners dearly. Continuation of the marketing of our recreation facilities to the world’s tourists. And that’s the purpose of this written statement.

Here Paul Raymore Makes the Case For Budgeting Another \$1.31M or More For His Marketing Department⁴: I take issue for at least four (4) reasons. First, he admits that all the costs and unreimbursed staff time expended on the worthless IVGID Quarterly Magazine are buried with the costs he assigns to marketing. So now we’ll never know.

¹ Go to <https://www.djkhaledofficial.com/>.

² NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

³ NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

⁴ See pages 5-54 of the packet of materials prepared by staff in anticipation of this May 10, 2023 meeting (“the 5/10/2023 Board packet”).

Second, he admits that portions of the personnel costs of fellow employees *not* assigned to marketing are reported as expenses of marketing. This corrupts the financial reporting for marketing, and hides the full costs of the funds/sub-funds where those fellow employees' salary and benefits should and are reported. In other words, it understates the losses of those funds/sub-funds.

Third, we are continuously told that District owned recreation facilities exist primarily for the local parcels/their owners which are assessed the Recreation Facility Fee ("RFF"). Why then are we marketing these facilities to the world's tourists? And at a cost of \$1.13 million or more no less?

Finally, Mr. Raymore is unable to demonstrate that we realize one dollar of additional revenue that we would not have otherwise realized as a result of his department's efforts and the media advertising he directs through his partner, EXL Media. Without that data, any representations Mr. Raymore makes are without evidence.

My E-Mail of May 10, 2023: On May 10, 2023 I sent the Board an e-mail⁵ sharing my opposition to this agenda item. I have heard no word back by any Board member, in response.

Conclusion: We're losing nearly \$7 million annually on our beach and district owned recreation facility efforts. This overspending is directly subsidized by the RFF and Beach Facility Fee ("BFF") which are involuntarily levied against all non-exempt local parcels. Yet staff refuse to cut costs which perpetuates the need for this subsidy. So to reduce the subsidy, the District must reduce the RFF/BFF. And since staff refuse to go down this road, the burden shifts to those assessed parcel owners.

Here marketing efforts are a waste. And cost local parcel owners \$1.13 million or more annually. \$1.13 million towards the nearly \$7 million subsidy identified above. I ask you to reject Mr. Raymore's request and disband IVGID's marketing department.

And You Wonder Why the RFF and BFF Which Pay For This and Other Similar Waste Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control? I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

⁵ That e-mail is attached as Exhibit "A" to this written statement. Rather than restating its contents, the reader is encouraged to examine the same him/herself.

EXHIBIT "A"

May 10, 2023 IVGID Board Meeting - Agenda Item E(1) - Proposed Marketing Budget

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Noble Dave" <noble4ivgid@gmail.com>
Subject: May 10, 2023 IVGID Board Meeting - Agenda Item E(1) - Proposed Marketing Budget
Date: May 10, 2023 1:59 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

So now we need to address more wasteful spending. It's marketing stupid. Remember. We lose nearly \$7M annually assigned to Community Services and the Beaches. And staff REFUSE to cut their wasteful spending. So members of the public are forced to come up with recommendations based upon the limited facts staff choose to share.

Do you realize that for the first time Mr. Raymore shares with the public that staff considers the IVGID Quarterly Magazine a "Marketing Department Service" (see page 5 of the Board packet)? I thought the magazine was nothing more than a means of keeping local parcel owners aware of the District's recreation facilities and programs available for their use (as if they didn't already know)? Dummy me I guess.

I've previously written that the magazine is a propaganda tool, it costs us a good \$100K or more annually, and it should be terminated yesterday. Hiding this expenditure under "marketing" allows this inappropriate conduct to continue unabated. I recommend the magazine be removed from marketing, and it be discontinued forthwithly. What an incredible waste.

Next I see that in addition to the 2.5 FTEs assigned to the Marketing Department, Mr. Raymore tells us that a portion of the salaries of other District personnel (like Darren Howard) are assigned to marketing (see page 7 of the Board packet). Now why is this, and why does the Board approve this disingenuous cost allocation? Are staff trying to mask the true losses in Community Services by assigning a portion of other personnel costs to marketing"

Mr. Raymore proposes a \$843,736 budget for marketing (see page 10 of the Board packet) which if you concentrate on the elements, you will see consist primarily of employee salaries and benefits (salaries, other earnings, employee taxes, retirement, medical, dental, vision, life, disability insurance, workers' compensation, employee recruitment, employee travel & conferences). And it includes nothing for paid advertising which Mr. Raymore proposes at \$287,700 (see page 12 of the Board packet) of which a whopping \$51.7K doesn't even go to advertising (see page 12 of the Board packet). Instead, it represents agency fees (commissions) to EXL Media!. And it doesn' include administrative office staff expenses nor office space and equipment (like copy machines) expenses, etc.

Which translates into a total marketing budget of over \$1M or \$1,131,486 to be precise. And really this number is understated because it includes no number for central services costs, nor office/office equipment/office support costs, etc, outlined above.

Over \$1.131M for marketing? You couldn't have come up with something more productive to spend this money on?

Mr. Raymore relies upon EXL Media to justify our advertising spend using fancy advertising terms such as clicks, impressions, CTRs which are translated as:

Clicks = how often someone clicked a link from Google or some other site to your site.

Impressions = any time a user opens an app or website and an advertisement is visible. It is not to be confused with actual engagement (or a click. I.e., when the user actually follows through and clicks on an ad).

CTRs aka Click Through Rate = the number of clicks your ad receives divided by the number of times your ad is shown: For example, if you had 5 clicks and 100 impressions, then your CTR would be 5%.

ROAS aka Return on Ad Spend.= the amount spent in an ad campaign with values you set for the conversions you're tracking. "ROAS is determined by taking total revenue generated from digital paid media and dividing by total digital media spend. According to EXL Media, revenue data was collected from pixels placed on the Diamond Peak booking engine. These pixels allegedly pass back revenue associated with the corresponding media buy" (see page 15 of the Board packet).When you create a ROAS targeted campaign, you'll need to set a value for the conversion you're tracking. For eCommerce, this is a website purchase conversion value. In other words, actual eCommerce sales you can identify caused as a result of a "click."

But at the end of the day, IMO these numbers are examples of voodoo economics because I believe staff is UNABLE to point to a single dollar in increased revenue realized as a result of Mr. Raymore's department's efforts including advertising spent with EXL Media. NOT A SINGLE DOLLAR!

I have examined the EXL Media reports a part of the Board packet. They suggest that they ARE able to track some of the revenues by embedding pixels (see reference above). Let's assume EXL Media is able to track revenue as a result of its media spend. Going to overall stats, \$657,865 of revenues were realized as a result of 2,341 transactions allegedly as a direct result of digital media advertisements (see page 15 of the Board packet). That's great. First of all, this is revenue and not profits, Since we did incur costs, we don't know the "net" revenues realized as a result of hidden "costs." Second of all, we only LOST \$475K? What a deal!

I want the Board to understand that we can afford to LOSE up to \$1,131,486 in recreation revenues and with ELIMINATION of the wasted marketing department, it wouldn't cost us a net penny! So it's time to eliminate this type of marketing expense. Especially because without it, I don't think we'll lose this much revenue.

And besides. We're not a private business. We're government. And our recreation facilities are not available for the world's tourists but rather, we local stakeholders. So why do we need to spend \$1.13M+ on marketing to ourselves. This is stupid, stupid, stupid. As usual, usual, usual.

Respectfully, Aaron Katz0

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MAY 10, 2023 MEETING – AGENDA
ITEM E(2) – OUR GENERAL MANAGER'S REPORT**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! I keep telling the IVGID Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can and should be more efficiently and fairly provided by another district³, or Washoe County, or more preferably, IVGID should simply be dissolved³ altogether! However in the interim, and in order to provide evidence in support of dissolution, let’s examine another example of the waste, mismanagement, and the ends justifying means mentality which permeates the District and in the end costs local parcel/dwelling unit owners dearly. Less than ethical efforts to cut off reform [insofar as District procurement credit cards and public records Act (“NPRA”) requests are concerned] at the pass. And that’s the purpose of this written statement.

District Procurement Credit Cards: Essentially every ordinary Tom, Dick and Harry IVGID employee has his/her own District credit card. And many of us have demonstrated where charging privileges are being abused (taking the crew to lunch because we had a tough week). Many have called to pull all of the cards and take charging privileges away from our employees. However to cut the opposition off at the pass, now our GM reveals he is testing the notion these charging privileges continue however only the “department” can make such charges. I object because IMO many of the department heads are the very persons who have abused these privileges.

¹ Go to <https://www.djkhaledofficial.com/>.

² NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

³ NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

NPRA Concealment: Look at the many NPRA requests have not been satisfied⁴ notwithstanding the lapse of more than five business days⁵. I don't want to hear excuses. Five (5) business days means five (5) days. And if you can't do your job within the time constraints adopted by the Legislature, then I say get another job. And let's find competent, conscientious employees.

My E-Mail of May 10, 2023: On May 10, 2023 I sent the Board an e-mail⁶ sharing my objections to this agenda item. I have heard no word back by any Board member or Indra, in response.

Conclusion: We're losing nearly \$7 million annually on our beach and district owned recreation facility efforts. This overspending is directly subsidized by the RFF and BFF which are involuntarily levied against all non-exempt local parcels. Yet staff refuse to cut costs which perpetuates the need for this subsidy. So reduce or eliminate the subsidy. And since staff refuse to go down this road, the burden shifts to those assessed parcel owners.

And You Wonder Why the RFF and BFF Which Pay For This and Other Similar Waste Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control? I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

⁴ See pages 63-64 of the packet of materials prepared by staff in anticipation of this May 10, 2023 meeting ("the 5/10/2023 Board packet").

⁵ NRS 239.0107(1) instructs that "not later than the end of the fifth business day after the date on which the person who has legal custody or control of a public book or record of a governmental entity receives a written or oral request from a person to inspect, copy or receive a copy of the public book or record, a governmental entity shall do one of the following, as applicable..."

⁶ That e-mail is attached as Exhibit "A" to this written statement. Rather than restating its contents, the reader is encouraged to examine the same him/herself.

EXHIBIT "A"

May 10, 2023 IVGID Board Meeting - Agenda Item E(2) - GM's Report

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>, <ISW@ivgid.org>
Subject: May 10, 2023 IVGID Board Meeting - Agenda Item E(2) - GM's Report
Date: May 10, 2023 1:59 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

I take issue with at least two of the matters identified in the GM's report. They are as follows:

1. Continuing use of staff procurement credit cards, however, assigning them to "departments" rather than "individuals" (see page 59 of the Board packet). This doesn't solve the problem as much of the problems we have had in the past were caused by department heads - just look at Pandora Bahlman and Sheila Leijon.0
2. Staff's non-compliance with a number of public record ("NPRA") requests (see pages 63-64 of the Board packet). The NPRA says 5 business days yet to District staff, this means nothing.

Let's address public records first. The reason the District receives so many NPRA requests is because staff are NON-TRANSPARENT. I've said this many times before. Force staff to become more financially transparent, and you will reduce the number of NPRA requests. But since the Board refuses to do this, we're stuck with business as usual. And that business requires disclosure within five (5) business days. And if staff can't comply, it's time to secure competent staff that can. I don't want to hear about Melissa having left the employ of the District. Staff had advance notice and Susan Herron is still employed by the District so there's no reason why she couldn't step in and provide examination of the many public records which currently, remain concealed.

Now let's address procurement cards. Remember. We lose nearly \$7M annually assigned to Community Services and the Beaches. And staff REFUSE to cut their wasteful spending. So members of the public need to come up with recommendations.

The entire system has been abused by staff. Crap, crap, crap and lies, lies, lies. Indra is reluctant to do away with the system altogether, so he's trying to be inter active and come up with a half way solution - give the cards to department heads rather than the ordinary rank and file. But your department heads are just as irresponsible. If you examine all of the questionable charges, you will see that many are approved by department heads. So what makes you think they won't simply continue the current practice.

What we should have is a single procurement card czar. Whenever someone feels the need for a procurement card purchase, he/she comes to the czar to make his/her case. And assuming he/she is successful, the czar makes the purchase. And of course the czar gets trained in what is and is not an appropriate purchase. The remainder of expenses can hopefully be made NOT with a credit card but rather, ordinary invoicing and payment.

I thought Trustee Tulloch stated the issue of procurement card abuse was going to be agendized for an upcoming meeting. Is that not going to take place? Because it should.

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MAY 10, 2023 MEETING – AGENDA
ITEM G(2) – RETAINING MOSS ADAMS TO POSSIBLY PROVIDE RECOM-
MENDATIONS RE CHANGES TO DISTRICT MATTERS**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! I keep telling the IVGID Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can and should be more efficiently and fairly provided by another district³, or Washoe County, or more preferably, IVGID should simply be dissolved³ altogether! However in the interim, and in order to provide evidence in support of dissolution, let’s examine another example of the waste, mismanagement, and the ends justifying means mentality which permeates the District and in the end costs local parcel/dwelling unit owners dearly. Actually here I am in favor of retaining Moss Adams. But the reason I say “here’s another one,” is because I suspect this measure will fail. I hope I am wrong. And that’s the purpose of this written statement.

Scope of Review: Trustee Schmitz has developed a proposed scope of review to be conducted by Moss Adams. I object to two (2) of them which I feel are a waste, and recommend a third which I find essential (an allocated central services cost plan).

Contrary to Staff Representations, This \$110K Cost WILL Be Paid by The Recreation (“RFF”) And Beach (“BFF”) Facility Fees Rather Than Taxes: \$4,913,733 in personnel costs assigned to the

¹ Go to <https://www.djkhaledofficial.com/>.

² NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

³ NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

General Fund. \$4,337,814 in taxes assigned to the General Fund. Where is the \$110K Moss-Adams fee going to come from?

My E-Mail of May 10, 2023: On May 10, 2023 I sent the Board an e-mail⁴ sharing my recommendations to this agenda item. Rather than recounting them, I direct the reader to the same.

Conclusion: We're losing nearly \$7 million annually on our beach and district owned recreation facility efforts. This overspending is directly subsidized by the RFF and BFF which are involuntarily levied against all non-exempt local parcels. Yet staff refuse to cut costs which perpetuates the need for this subsidy. Since staff refuse to cut costs, the burden shifts to those assessed parcel owners. Which explains why I am in favor of this agenda item.

And You Wonder Why the RFF and BFF Which Pay For This and Other Similar Waste Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control? I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

⁴ That e-mail is attached as Exhibit "A" to this written statement. Rather than restating its contents, the reader is encouraged to examine the same him/herself.

EXHIBIT "A"

May 10, 2023 IVGID Board Meeting - Agenda Item G(2) - Engagement With Moss Adams

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>
Subject: May 10, 2023 IVGID Board Meeting - Agenda Item G(2) - Engagement With Moss Adams
Date: May 10, 2023 1:58 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

Here the District proposes engaging Moss Adams to address up to five scope of work items (see page 1051 of the Board packet). They are as follows:

1. Strategic Plan
2. Internal Controls
3. Financial Software Systems
4. Organizational and Staffing Structure
5. Policies

The staff memo instructs that "the Board has the option of selecting individual Scope of Work items." And that's what I suggest.

As a prelude, remember that we lose nearly \$7M annually assigned to Community Services and the Beaches. And staff REFUSE to cut their wasteful spending. So members of the public need to come up with recommendations.

The cost for items 1 and 5 are excessive and IMO the proposed benefits are marginal and unnecessary. But at least two (2) of the remaining three (3) items are extremely important[internal controls and organizational and staffing structure. Please move forward with these scope of work components. However, I have a proviso for financial software systems. We have a problem with Tyler Munis because our wonderful staff recommended purchase of a system which JUST DOESN'T work for our application. And if it doesn't work, WHY DID WE PURCHASE IT IN THE FIRST PLACE? If we can't get Tyler Munis to work with Tyler Munis, I say GET RID OF IT. Why are we spending more with Moss Adams to get them to make recommendations which may or may not integrate Tyler Munis?

And there's another scope of work component that is missing from the staff memo which I recommend gets incorporated. And that's our Allocated Central Services Cost.Plan. I have previously written to the Board regarding this matter pointing out that the Plan does not comply with the CLGF regulations which direct how the plan should operate. We need a professional third party to develop a different Plan founded upon a more accurate methodology. Please add this item to the Scope of Work.

Finally, I note the following: "The costs related to the implementation project(s) is to be budgeted in the 2023.2024 General Fund with the costs covered by tax revenue (and) not the Facility Fee." THIS IS NOT TRUE, and it is more staff propaganda. Here's the truth:

Tax revenues are assigned to the General Fund. The amounts are insufficient to cover the personnel and benefit costs assigned to the General Fund. So there's essentially no money left over to pay for other expenditures assigned to this

fund. Don't believe me? Go to page 890 of the April 12, 2023 Board packet. This is the summary of revenues and expenses assigned to the General Fund which forms a portion of our tentative approved 2023-24 budget. Let's look at tax revenues. \$2,145,020 of budgeted ad valorem taxes, and \$2,192,794 of budgeted C-taxes. That's a combined \$4,337,814.

Now let's look at personnel costs. \$4,913,733 of expenditures are budgeted..Thus budgeted tax revenues are SHORT \$575,919 just to cover personnel costs. So you tell me. Where is the \$110K of tax revenues to pay Moss Adams? Don't give me staff's disingenuous excuses. And don't give me your cherry picking of expenses our tax revenues allegedly pay for. Simply stated, they're insufficient just to cover personnel costs.

Because staff REFUSE to cut personnel costs and benefits, they intentionally budget to OVERSPEND. And where does the money come from to cover this financial shortfall? The RFF, BFF and the utility rates local parcel owners pay. It's just that staff had to come up with another disingenuous name for this subsidy. So they call it "central services costs" even though they're not.

Regardless what you call it, most of the subsidy comes from the RFF/BFF. So please don't tell me "the costs related to the implementation project(s) is to be budgeted in the 2023.2024 General Fund with the costs covered by tax revenue." Instead, you need to reduce bloated personnel costs assigned to the General Fund so tax revenues are sufficient to pay for personnel costs and benefits as well as the \$110K proposed for this contract.

Respectfully, Aaron Katz

This written statement is to be made part of the meeting minutes

I am addressing Item G.1 Construction Contracts and contingencies for the Mt Golf Course Cart Path Restoration.

In August last year, the Board decided to scale down the scope of replacing the remaining cart paths apparently due to a cost estimate of \$2.6 million. The decision was made to only replace a few small sections, create realignment in two areas and to crack seal and slurry the entire length of the paths.

The estimated costs in August was \$443,000 but the budget remained at \$1,000,000. No downward augmentation was made.

I am glad to see some competitive bidding and it seems wise that two contractors were selected to do different elements of the project. Removal of 67 trees will begin tomorrow, which is good, as the waste materials can be removed prior to beginning work on the paths. This was NOT done in the first Phase and large amounts of root mass was ground up into the asphalt base materials.

The combined bids including contingencies is \$630K well below the \$1,00,000 budget. There is no estimate for permits and I would assume the approximate \$30K already spent has not been accounted for.

Based on the historical experience with the engineering staff, I would not recommend allowing them to perform inspection services based on the poor results on the last cart path fiasco. Inspections have always been done by outside sources and should be kept that way.

It should be noted that the \$630,000 spending request is 42% higher than the August estimate of \$443,000. Estimating seems to be a major problem at IVGID. At the April 12, Board meeting, Mr. Underwood, when obtaining approval of the Granite pipeline contract indicated that his staff does not have estimating abilities. For example, the recent IVGID estimate for the Pump Track expansion, done in March, was \$190,000 but the sole bid came in at \$747,000. There is a hole here that needs to be filled.

Back to the Cart Paths, the estimated saving of \$370,000 from the \$1,000,000 budget should be reflected as an augmentation in the current budget in order to avoid reducing current cash flows and creating a false need for Facility Fees in this upcoming fiscal year.

As a final thought, I do not believe that slurry coating and crack sealing is the answer for many areas, especially hole #10 which should be replaced. That being said, right or wrong, the Board gave direction. An old saying "Penny wise and Pound Foolish" should be thought about.

INVOICE

1 of 1



151 Country Estates Circle
Reno, NV 89511
Phone: 800-330-1112
litigationservices.com

Susan A. Herron, CMC
Incline Village General Improvement District
893 Southwood Boulevard
Incline Village , NV 89451

Invoice No.	Invoice Date	Job No.
1621840	5/22/2023	986100
Job Date	Case No.	
5/10/2023		
Case Name		
Payment Terms		
Net 30		

ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:
Public Meeting

2,444.40

TOTAL DUE >>>

\$2,444.40

The LIT Group 079F

Please note, disputes or refunds will not be honored or issued after 30 days

Charge to 100-11-100-6030
\$500 Base Fee
\$7.95 per page = 244.57 pages

S. Herron 5-22-2023

Tax ID: 20-3835523

Please detach bottom portion and return with payment.

Job No. : 986100 BU ID : RN-CR

Case No. :

Case Name :

Invoice No. : 1621840 Invoice Date : 5/22/2023

Total Due : \$2,444.40

Susan A. Herron, CMC
Incline Village General Improvement District
893 Southwood Boulevard
Incline Village , NV 89451

Remit To: **Sunshine Reporting and Litigation Services,
LLC
P.O. Box 103091
Pasadena, CA 91189-3091**

PAYMENT WITH CREDIT CARD



Cardholder's Name: _____

Card Number: _____

Exp. Date: _____ Phone#: _____

Billing Address: _____

Zip: _____ Card Security Code: _____

Amount to Charge: _____

Cardholder's Signature: _____

Email: _____

In the Matter Of:

Incline Village General Improvement District Board of Trustees Meeting

HEARING (PUBLIC MEETING)

May 25, 2023

Job Number: 989394

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INCLINE VILLAGE
GENERAL IMPROVEMENT DISTRICT
BOARD OF TRUSTEES

TRANSCRIPT OF HEARING
PUBLIC MEETING
Live and Via Zoom

Held at 893 Southwood Boulevard
Incline Village, Nevada
Thursday, May 25, 2023

24 Reported by: Brandi Ann Vianney Smith
25 Job Number: 989394

1 A P P E A R A N C E S

2

3 BOARD MEMBERS PRESENT

4 MATTHEW DENT, CHAIR

5 SARA SCHMITZ, VICE CHAIR

6 DAVE NOBLE, SECRETARY

7 RAY TULLOCH, TREASURER

8 MICHAELA TONKING, TRUSTEE

9

10 ALSO PRESENT

11 JOSH NELSON, LEGAL COUNSEL

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1 INCLINE VILLAGE, NEVADA -- MAY 25, 2023 -- 6:00 P.M.

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5 CHAIR DENT: All right. I'd like to call
6 the regular meeting of the Incline Village General
7 Improvement District to order. It's being held at
8 6:00 P.M., May 25th, 2023, in the board room at 893
9 Southwood, Incline Village, Nevada.

10 Item A is the Pledge of Allegiance.

11 A. PLEDGE OF ALLEGIANCE

12 (Pledge of Allegiance.)

13 CHAIR DENT: Item B, roll call of
14 trustees.

15 B. ROLL CALL OF TRUSTEES

16 CHAIR DENT: Trustee Schmitz?

17 TRUSTEE SCHMITZ: Here.

18 CHAIR DENT: Trustee Tonking?

19 TRUSTEE TONKING: Here.

20 CHAIR DENT: Trustee Tulloch?

21 TRUSTEE TULLOCH: Present.

22 CHAIR DENT: And Trustee Noble?

23 TRUSTEE NOBLE: Here.

24 CHAIR DENT: I'm Trustee Dent. We do have
25 a quorum, all five trustees are present.

1 Moving on to Item C, initial public
2 comment.

3 C. INITIAL PUBLIC COMMENT

4 CHAIR DENT: I will remind everyone, we
5 have four public comments tonight. This is our
6 initial public comment. You do have three minutes
7 for it. Our clock is broken, so Trustee Noble has
8 volunteered to operate the clock.

9 MR. NOLETT: Thank you. I'll be
10 remarkably brief for a change. Chris Nolett
11 (phonetic), 765 Lakeshore, and I'm also the chair of
12 the audit committee here at IVGID.

13 First, I want to report to the board the
14 audit committee has just received a number of
15 whistleblower complaints pursuant to our, reasonably
16 new, whistleblower policy implemented January 23.

17 Some of these matters have also been
18 mentioned in various public comments during board
19 meetings early this calendar year.

20 The audit committee as already began to
21 work on the most prominent of these issues, where
22 plans are being developed and topics have been
23 assigned for review to various audit committee
24 members.

25 Lastly, I want to note that there is a new

1 whistleblower page on the IVGID website, and it's
2 really quite robust. If you type in whistleblower
3 in the search bar, it will take you to an entire
4 page that describes the policy, how it works, how
5 you should use it, how employees and members of
6 community should use it.

7 I would just encourage you, however, if
8 you think you've got a concern or issue, reach out
9 to staff, I know they're a little thin right now,
10 but they'll -- I think they'll meet with you,
11 they'll explain why they did what they did, and if
12 you still have a concern, by all means, submit a
13 written complaint.

14 But, ideally, I think a little more
15 dialogue, based upon my experience, would limit the
16 number of things that make it into the whistleblower
17 mailbox.

18 My second point is for those of you who
19 live streamed the first audit committee meeting from
20 March 30th, we discussed our approach to a very
21 large undertaking, specifically being a review and
22 impact assessment of close to 30 accounting or
23 (inaudible) for reporting matters that some
24 considered to be open from prior years' audits,
25 plural.

1 As described in our March 30th meeting, we
2 have accumulated inventory of every such matter
3 known to us. And that's the collective, royal us,
4 including staff.

5 That inventory's been validated by the
6 owners of each matter authored.

7 We've had to put that project on hold for
8 a while. We got a great start, but then we put it
9 on hold, frankly, in recognition of the workload on
10 staff with respect to the extended budget and golf
11 discussions.

12 Now that those are about to conclude
13 tonight, we'll be able to put that project back in
14 motion pretty quick.

15 And then at a later date, of course, we'll
16 update the board and the community as to our
17 findings.

18 Thank you.

19 CHAIR DENT: Thank you. Next up, Linda
20 Cars (phonetic).

21 MS. CARS: We have one hundred percent
22 satisfaction with the IVGID operations, the Rec
23 Center, Diamond Peak, the Chateau, the beaches.
24 We've just been really happy people here since we
25 moved.

1 We the love the community as it is. And,
2 naturally, as in any community, there are
3 modifications that need to be made, any time, all
4 the time.

5 We, along with other concerned citizens
6 are watching the board actions, and we are hopeful
7 there have not been vendettas taken against any
8 staff and that all decisions are based on verifiable
9 facts and reasonable conclusions.

10 Sometimes it feels like there's hidden
11 agendas. We've been here for a couple of years
12 watching the meetings, but we can't quite put or
13 fingers on it.

14 In April 2022, there were ethics
15 complaints filed. We have done research, and it
16 appears that these complaints were unfounded and the
17 ethics commission has not taken jurisdiction.

18 If there were any ethics violations, it
19 would have been on the website. There have been no
20 ethics violations found, that we could find, by the
21 commission.

22 For past several months, we have
23 experienced distasteful, rude comments by some
24 citizens, and we feel there is an undue amount of
25 negativity on the part of some board members toward

1 some IVGID staff. This is how we feel and what we
2 hear.

3 Having run a business for 35 years, it is
4 the obligation and professional protocol of
5 management, and in this case IVGID trustees, for
6 polite and respectful treatment of staff all the
7 time.

8 We appreciate the work that the GM has
9 done.

10 We are concerned that possibly the new
11 IVGID board -- because you're all new this
12 January -- is not aware of the inherent value Indra
13 and his staff bring to the community.

14 The strong leadership team he has
15 developed, his multi-year investments in the
16 community and IVGID, due to the many roles he has
17 assumed throughout the years, his ability to work
18 with the ever-changing demands of the boards, as GM,
19 he has worked with several boards.

20 This current, which started in January,
21 has set expectations and standards that we see
22 appear to be significantly different from what we
23 observed in the past two years. Not saying that is
24 a negative.

25 His ability to constantly bring new

1 projects to the table, the Recreation Center, at the
2 top of the list, the ability to manage and find
3 funding sources for the utility project, 5.7 million
4 from the Army Corps of Engineers. These are just a
5 few examples that we have research and observed in
6 the quality of work done by his staff.

7 When you assess someone with all the
8 responsibilities that a GM carries, it is important
9 to see the forest from the trees. Please keep this
10 in mind as you do Indra's review. I'm serious.

11 We strongly urge you to be mindful over
12 everything he brings to the table and the support he
13 receives from the community, not just through a few
14 vocally rude people.

15 CHAIR DENT: Thank you. Moving on to
16 Mr. Swenson.

17 MR. SWENSON: Good evening and thank you.

18 I'd like to comment on the access to the
19 public pier in front of the Hyatt Hotel. My name is
20 Harry Swenson. I live full time in Incline Village.

21 Over the last few years, the Hyatt beach
22 has become more and more restricted. I can remember
23 when the Hyatt beaches and Incline beaches used to
24 be accessible to our community just a few years ago.

25 Over the last few years, the Hyatt has

1 been posting signs and barriers indicating
2 restrictions to their beach.

3 The concern I have is the Hyatt has the
4 only pier located in the area that has to be
5 accessed through either over the barriers at the ski
6 beach or Hyatt beach or through the Hyatt property.

7 I recently walked through the Hyatt bar,
8 which was closed at the time, to access the pier. I
9 was informed that unless I was a Hyatt guest, I
10 could not transit their property to access the pier,
11 even to await a friend that was picking up on a
12 boat.

13 This concerned me deeply, and I told the
14 person who attempted to stop my transit I was going
15 to a public pier, at which time they again indicated
16 that I could not go to the pier or they would call
17 security.

18 Of course I ignored them and walked to the
19 pier and my friend picked me up and I left.

20 But as the summer is starting in earnest,
21 I'm very concerned and confused about the Hyatt's
22 restriction and if this is an adherence with their
23 participation in the beach, or are they just making
24 it up.

25 So my question to the board is what is the

1 IVGID view on IVGID resident access to the only
2 public pier in the area, and whether the Hyatt has
3 the right to block our access to the pier.

4 And if the Hyatt does have the right to
5 block our transit of a public pier, I suggest we
6 either begin to explore -- which I'm sure is
7 outrageously expensive -- building our own pier or
8 explore our local codes and provide a right-of-way
9 through the Hyatt property or begin a legal
10 challenge to the Hyatt's current restriction.

11 Thank you for your consideration.

12 CHAIR DENT: Next up, Ms. Krolick
13 (phonetic).

14 MS. KROLICK: Gail Krolick, 1410 Tirol
15 Drive, Incline Village.

16 I'm here this evening to discuss a few
17 issues that was posted on Incline Village politics
18 page.

19 I've been traveling a lot and I'm back
20 now, so I'm getting involved again.

21 The first posting, I believe was about two
22 weeks ago, was why wasn't the director of
23 administration, Ms. Herron, not present to take the
24 board minutes, and instead a court reporter was
25 being paid to do what Ms. Herron had done for over

1 two decades.

2 Trustee Schmitz stated on this particular
3 web page that it was the Chairman's call, among
4 other comments, and that board has been discussing
5 whether or not a court reporter be utilized or
6 continue as the District had been for years.

7 I don't recall this discussion being
8 discussed in public.

9 And to the last board meeting when Trustee
10 Schmitz stated that the minutes did not reflect
11 everything that she spoke about and it was important
12 for her information to to reflected.

13 One could go and read the IV politics page
14 and review the remarks, such as, give it a rest,
15 directly to former trustee Kendra Wong, but you
16 won't find it because all these statements are now
17 removed.

18 I am asking that a public records be
19 requested, and I will also write a public record
20 request to the District. I would like to know how
21 much this is now costing the District, since we no
22 longer have a clerk or a director of administration
23 here to take minutes, et cetera.

24 Secondly, my post regarding the beach post
25 last night. This certainly brought a lot of remarks

1 today.

2 It's been said over and over that the
3 board creates policy not staff. Yet members of our
4 community believe there is a policy in place for
5 increment weather, temperatures, AQI, et cetera.

6 The board never made policy for when the
7 beaches should be closed or closed at all. Instead,
8 it was Director Shelia Lejion who took leadership
9 during the wildfires several years back to ensure
10 employees were not in danger with the high air
11 quality readings.

12 I will give credit where credit is due,
13 and that is where Ms. Miller pointed out, why didn't
14 the previous boards ensure a written policy was in
15 place. I concur with her.

16 So, I'm asking this board to make it a
17 priority for a clear and concise written policy for
18 beach hosts and for the community to know when the
19 beaches will be closed.

20 And, oh, by the way, when the beach was
21 closed last night, it was 48 degrees.

22 Thirdly, I find it interesting that
23 Trustee Schmitz, who, in my opinion, derailed the
24 last general manager evaluation and now oversees it.

25 To me, it's a bit shady: The trustee who

1 gave him the worst grade last year is now conducting
2 the evaluation process.

3 Apparently, according to some, I am a
4 ringleader, so I will ensure that the silent
5 majority of this community comes in support of our
6 general manager, and the board just doesn't hear
7 from the angry few.

8 Lastly and most importantly, I want to
9 publicly state how grateful I am to the Lara
10 Gabriella (phonetic) family. Four brothers who have
11 worked for this District for over 20 years taking
12 care of our Championship Golf Course. The four
13 brothers, as you may or may not know, were in a
14 terrific auto accident.

15 CHAIR DENT: Thank you.

16 Next up, Mr. Katz (phonetic).

17 MR. KATZ: Good evening. Aaron Katz, PO
18 Box 3022. I have written statements to be attached
19 to the minutes of meeting. Trustee Tulloch said to
20 put them there, so said that's where they are.

21 You know, Chris, you say if you got
22 questions, just call up the staff. My experience
23 has been the staff refused to communicate. And
24 we're going to talk about one of those staff
25 members, Brie Waters, and her little skate board

1 park.

2 In the memo she says, oh, gee, originally
3 we had a budget of \$199,000, now I want to bump it
4 to \$500,000, and part of the reason I want to bump
5 it is because I have an estimated increase in the
6 cost of construction.

7 Okay. Where is it? Why isn't it in the
8 board packet? Don't we have a policy that you can't
9 have a matter on the agenda unless all of the
10 documentation is there? Well, it ain't there.

11 So I asked Brie Waters and Indra, give me
12 a copy of the estimate, and they ignore me. They're
13 worthless. The two of them are worthless.

14 Then Brie Waters says, oh, well, gee, we
15 got phases of this construction and maybe there will
16 be a phase two later.

17 Okay. Give me evidence of the phases.
18 Nothing. They just keep it to themselves.

19 I am requesting and I've requested of you
20 board members that Brie Waters be terminated.
21 She's -- this is second time she's pulled a stunt
22 like this on a major project. The first one was the
23 Rec Center expansion.

24 We don't need employees like that, and
25 you, as a board, need to put your foot down and send

1 a message so we put an end to this garbage, because
2 it's garbage.

3 Okay. Also I'll talk a little bit about
4 the central services plan. I wrote to you, board
5 members, about it. NAC 354.867 tells you what
6 you're supposed to consider before you adopt a plan.

7 None of those matters, none of them, have
8 been presented to the board for consideration, let
9 alone approval.

10 All they've done is said, gee, here's a
11 bunch of costs, divided by FTEs, and we got a
12 number.

13 Well, that's not what 354.867 says. So
14 you don't have grounds to approve that plan, and
15 it's staff's fault.

16 I have other comments on the budget and
17 the rec fee, but I am going to wait until you call
18 the public hearing on that.

19 Thank you very much.

20 CHAIR DENT: Thank you.

21 Next up, Ms. Miller.

22 MS. MILLER: Good evening, trustees.

23 First, I want to make a correction. I did not say
24 what Ms. Krolick claimed that I said. I did not
25 say, why didn't the last board make a policy.

1 Here's what she said, and here's my
2 response. Sorry to take your time with this, but I
3 don't like people lying.

4 This is from Gail: I brought this very
5 issue up two years ago regarding a policy on AQI
6 temperatures, et cetera. The board choose to do
7 nothing. Dent and Schmitz, who have been on the
8 board for a long time, did nothing. Director
9 Lejion -- and then she continues to say what
10 Director Lejion did.

11 My response: Hmm, seems to me two years
12 ago the board was controlled by a majority
13 consisting of Calecrate (phonetic), Wong, and
14 Tonking. Calecrate and the GM controlled the
15 agenda. Why couldn't you get them to put your
16 request on an agenda, or did I somehow miss it?

17 Okay. So much for that.

18 Now, next thing, I think you guys have a
19 tremendous workload with this budget and have had
20 over the past several months.

21 Noticed now we are going to have, not just
22 an audit committee, but also a capital improvement
23 program committee.

24 I would strongly suggest that you form --
25 the board forms a budget committee. This is done in

1 many other jurisdictions that have so much on their
2 plates.

3 You really don't have the time to delve
4 into the budget as it should be examined. I think
5 this would be a tremendous help.

6 And then on a lighter note, yes, I have
7 been for a long time interested in at least getting
8 a portion of one of our beaches available to dogs.

9 Last weekend I was trying to find a place
10 to take my 12-year-old Golden, and I thought, oh,
11 I'll just head down to the East Shore Trail, pay the
12 money for the parking. It's a little bit of a hike
13 for her, but it's still manageable.

14 I got there and the parking was completely
15 filled, so I had to drive -- it was more than a half
16 an hour to a spot where I know dogs are allowed.

17 And I thought, why is it, here we are in a
18 community where we have so many households with
19 dogs. I think it's time to reconsider. I put this
20 out on social media. There was a lot of interest.
21 I think a lot of this community would support that,
22 so I'm going to be working on it.

23 CHAIR DENT: Thank you.

24 Are there any other speakers for public
25 comment in the room?

1 Seeing none, can we go to caller 1996.

2 MR. WRIGHT: Frank Wright. Crystal Bay.

3 What I'm going to say right now needs to
4 be really paid attention to by this District, the
5 board, the employees.

6 I have gotten 107 names of golfers who
7 have TGA fees paid by IVGID. We haven't gotten a
8 reconciliation of how much money was actually
9 collected, but we do know this: Of the 107 names
10 that had their PPA fees paid for by our District, 52
11 percent are not parcel owners. We don't see any --
12 they may be guests, but they're not a parcel owners,
13 they may have relatives -- 52 of those golfers don't
14 live here.

15 Now we're taking about tee times that our
16 community members can't get, but these golfers from
17 other places, and some have been verified to come
18 from Minden, Carson, Reno, they're getting tee times
19 at our courses in front of the residents because
20 that's how we work here.

21 I suggest this board get every golfer
22 that's in every club and ask for their names, and
23 have that list cross-checked against the Washoe
24 County assessors office to find out how many of
25 those people really live here. How many of these

1 golfers are coming up here, mooching off our
2 society, off our parcel fees, coming up here and
3 using our golf courses in front of our golfers.
4 It's horrible.

5 Second thing, every week we got somebody
6 coming out of the woodwork to start telling us how
7 wonderful our GM is. Our GM's horrible. He's
8 horrible.

9 The stuff he does and the people he gets
10 to come in here and tell us how wonderful he is and
11 how the nasty nine, the vocal minority, that's all
12 garbage, the statements that they make.

13 The problem we have is that there's a lot
14 of people here that don't get their voices heard,
15 that sit back and watch what's going on, and these
16 loudmouths come in here and say they're the
17 majority. They're not. They're not in any size,
18 shape, or form the majority of anything.

19 Kohler (phonetic), she's not a majority of
20 anybody. How can she make that statement? Has she
21 gone out and polled everybody? No way.

22 How do those other people who come
23 forward, who have no information, all they have --

24 CHAIR DENT: Thirty seconds remaining.

25 MR. WRIGHT: Thank you.

1 These people come in and start screaming
2 that they're the majority, they're not.

3 And you know what, they really caused a
4 problem because they go after the people with facts
5 and figures. The people with facts and figures have
6 done their research. Me included.

7 Now, if they have any other information
8 that's different than mine, you bring it forward.
9 Don't attack my personality. Don't attack me.
10 Don't attack anybody else in this community that
11 brings --

12 CHAIR DENT: Thank you, Mr. Wright.

13 Next public comment, please.

14 MR. DOBLER: Yeah, Cliff Dobler. 995
15 Fairway. This written statement is made part of the
16 meeting minutes.

17 A few comments on tonight's agenda.
18 IVGID's budgeting and cost for capital projects are
19 like runway freight trains with no braking power to
20 stop the train, which ends up in fire.

21 A few examples: Consent item number 3,
22 sewer pump station number 1. In 2018, with a mere
23 budget of \$155,000 was established, and it was
24 suddenly bumped by \$300,000.

25 Design was done by Jacobs for 45 grand in

1 2019, and it sat dormant.

2 In the summer of 2019, a single bid of
3 \$875,000 was rejected as too expensive.

4 Staff decided to look for cost savings,
5 but again bumped the budget by another \$655,000;
6 then the total budget was 1.1 million.

7 Defying logic, in 2023, the budget was
8 bumped again by another \$500,000; no reason was
9 given.

10 So, tonight, staff wants to hire a new
11 company for \$42,000, who will repackage documents
12 and throw Jacobs overboard because they provided an
13 undocumented repackaging price of \$73,000, almost
14 twice the original design amount.

15 Does this make any sense? Apparently
16 because repackaging, then it scaled down the design,
17 so why was the logic of increasing the budget by
18 \$500,000?

19 This is pure gamesmanship by IVGID's staff
20 inflating budgets for no reason, and when new bids
21 are received, they will be lower than the budget.

22 Look at the past two bids on water
23 projects. The pipeline, of course, is another
24 matter.

25 General business number 1, the effluent

1 pipeline and the odious Seymore contract is a
2 runaway freight train. Estimates continue to go up,
3 up and away in a beautiful balloon.

4 After three years of running down the
5 tracks, the freight costs have increased from 23
6 million to 72 million.

7 The new razzle-dazzle update does not
8 include the waste created over the past ten years of
9 5.1 million for assessments, the future abandonment
10 of temporary repairs required by NDOT, abandoning
11 air pressure relief valves, staff time, and a
12 portion of pipe purchase which is not accounted for.
13 Easy to forget that number.

14 Lastly, general business item G 2, skate
15 parks. Add 300,000 of freight was added to the
16 runaway train. No plan, no estimate, no compliance
17 with board policy.

18 The business impact, however, is to
19 attract visitors, skate borders from other
20 communities, and provide a boost for local business.
21 Is that the mission?

22 Thank you very much.

23 CHAIR DENT: Thank you.

24 That will close out our Zoom participants
25 for initial public comment. Moving on to --

1 You want to do a public comment?

2 TRUSTEE NOBLE: Dave Noble, 739 Champagne.
3 I would like to respond to the comments of Aaron
4 Katz going after certain staff members.

5 And I would hope any staff that are
6 listening, just realize that I think you're doing an
7 excellent job. It's a difficult position to be in,
8 especially when you've got that garbage that is
9 being spewed by Mr. Katz.

10 I fully expect him to go after me now.
11 I'd love him to prove me wrong and not go after me,
12 but I don't think he can control himself.

13 Staff, I think you do a great job and keep
14 up the good work.

15 CHAIR DENT: All right. Thank you,
16 Trustee Noble.

17 That will close out item C, initial public
18 comment. Moving on to item D, approval of agenda.

19 D. APPROVAL OF THE AGENDA

20 CHAIR DENT: I have heard that item F 1 --
21 we do need to pull item F 1 from the consent
22 calendar.

23 We will -- we're removing item F 3 from
24 the consent calendar and from the agenda. We'll
25 bring that back at another time.

1 And then the last request was item F 6,
2 removing that from the consent calendar.

3 Are there any other items that anyone
4 would like to pull from the consent calendar?

5 TRUSTEE TONKING: Did you say F 6 as well?

6 CHAIR DENT: Yes. F 1, F 3 is being
7 removed. We're going to table that for another
8 meeting. So, F 1 and F 6.

9 All right. So we're all good with those.
10 As far as removing item F 1 and F 6, do we have an
11 issue with putting those at top of general business?

12 TRUSTEE TULLOCH: I would suggest we put
13 them at the end of general business. If I --

14 CHAIR DENT: Just wait a second.

15 Anyone have any issues with moving those
16 items to the end of general business? Seeing none,
17 we're just going to move those consent calendar
18 items to the end of general business. They will be
19 items 11 and 12.

20 TRUSTEE TULLOCH: I think the most
21 important thing for our residents here is probably
22 this evening's budget meeting and setting the rec
23 fee.

24 I would like to move these to the top of
25 the agenda. I believe it's the most important thing

1 for our residents here.

2 I do believe we should move that forward
3 so we're not trying to run at eleven o'clock at
4 night trying to wade our way through the budget
5 numbers. We've seen that before. I'd like to move
6 that to the top of the general business.

7 CHAIR DENT: Okay.

8 TRUSTEE SCHMITZ: I don't disagree with
9 that.

10 However, I'd like to move general business
11 number 1 in front of it because it's a decision
12 about the skate park, and that has an impact -- that
13 decision has an impact on our budget.

14 So, I would like to request that.

15 CHAIR DENT: General business number 2?

16 TRUSTEE SCHMITZ: Yes.

17 CHAIR DENT: Okay.

18 TRUSTEE SCHMITZ: And if we move the
19 budget and the rec fee, do we have the ability to
20 first discuss the budget and then discuss the rec
21 fee? Right now, on the agenda, it's the other way
22 around.

23 CHAIR DENT: We can have a discussion.

24 And, counsel, please jump in if I'm
25 incorrect with this.

1 We can have a discussion, but before any
2 decision is made, we definitely need to have a
3 public hearing for both.

4 And if there's a flexible -- if there's a
5 motion for a flexible agenda along with this
6 process, then we can have both those discussions.

7 But the idea is we're setting the rec fee
8 through rec roll process before we are taking action
9 on the budget.

10 MR. NELSON: That is correct, Chair.

11 Thank you.

12 CHAIR DENT: Thank you.

13 TRUSTEE TULLOCH: I agree with the -- I
14 would vote for a flexible agenda.

15 I would also suggest general business G 1,
16 it's -- when I go through the write-up for G 1, I'm
17 as shocked as I am sure a lot of the public are.
18 The huge increases in costs and for us, the CMAR
19 contract, CMAR is supposed to be working on our
20 behalf but is taking 14 percent, yet we get lined
21 with all the costs.

22 I would like to remove this item from
23 general business from tonight. I think we still
24 need to do further investigation on this when I see
25 things like 7 million bucks for traffic control

1 suddenly feeling -- and if the cost is going up 15,
2 16 million just since January when it was supposed
3 to be a firm price, I would like to remove it this
4 evening and move it back to a future board meeting.

5 CHAIR DENT: Okay.

6 TRUSTEE NOBLE: I would just have a
7 question. Is there any downside to, with regards to
8 negotiations or anything like that, with regards to
9 removing item G 1 tonight?

10 MR. WINQUEST: I do not believe that
11 there's any urgency for this matter, other than it's
12 on the general because it was requested.

13 But I don't feel there's any urgency to
14 move forward with this this evening.

15 CHAIR DENT: Okay. Does anyone have any
16 concerns about hearing G 1 tonight? Otherwise, we
17 can push that to another meeting.

18 All right. Seeing none, item G 1 will be
19 removed from the agenda.

20 General Manager Winquest or Director
21 Underwood, could you guys notify Granite
22 Construction, please? Thank you.

23 So how about this: Item G 7, 8, and 9
24 would become -- I would say those would become 2, 3
25 and 4. Does that work with you guys? Item G 2

1 would become G 1?

2 Okay. And then items G 4, 5, and 6 would
3 become 5, 6, and 7. Everyone okay with that?

4 Item B 3 would become G 8. Item G 10
5 would become item G 9. And consent calendar item F
6 1 would become G 10. And consent calendar F 6 would
7 become G 11.

8 Does that flow work for everybody?

9 MR. NAVAZIO: I was just going to note
10 your comment about also retaining the flexibility so
11 that the order matches what was discussed as long as
12 there's a public hearing on the rec roll prior to
13 action on it. But we'll make sure when we get to
14 that.

15 CHAIR DENT: Yeah. Please, if for some
16 reason we're running into any issues -- I've already
17 talked to legal counsel about. You guys are aware
18 of it. The board is aware of it, based on my
19 earlier comments. But we definitely need to have
20 both public hearings before we take any action.

21 I would entertain a motion to accept the
22 agenda for a flexible agenda with the changes.

23 TRUSTEE TONKING: I move we have a
24 flexible agenda with the mentioned changes.

25 TRUSTEE TULLOCH: I'll second that.

1 CHAIR DENT: Okay. Motion's been made and
2 seconded. Any further discussion by the board?
3 Seeing none, all those in favor, state
4 aye.

5 TRUSTEE TONKING: Aye.

6 TRUSTEE TULLOCH: Aye.

7 TRUSTEE NOBLE: Aye.

8 Aye.

9 CHAIR DENT: Aye.

10 Motion carries 5/0. All right. Closes
11 out approval of the agenda.

12 E. REPORTS TO THE BOARD

13 E 1.

14 Moving on to item E, reports to the board
15 item E 1, fiscal year 2022/'23, third quarter
16 budget. Director of Finance Paul Navazio. This can
17 be found on pages 6 through 56 of your board packet,
18 and then also item E 2, fiscal year '22, '23, third
19 quarter CIP popular status reporting, Director of
20 Finance Paul Navazio. This can be found on page 57
21 through 65 of your board packet.

22 MR. NAVAZIO: As noted, this is our
23 quarterly companion budget updates in this case, the
24 third quarter budget updates with results through
25 March 31st.

1 The first one has a short cover memo that
2 summarizes revenue and expenditures collected and
3 recorded through the first nine months of the fiscal
4 year. I'm just going to summarize real briefly, and
5 then any questions that the trustees may have.

6 As noted in the memo, revenues through
7 March were recorded at 41.9 million, which is 80
8 percent of the total revenue in our amended budget.

9 The expenditures through the first nine
10 months was 34.7 million, which is 45 percent of the
11 amended fiscal year budget.

12 There's also, we've noted in here, several
13 of the budget amendments that the board has approved
14 since the adoption of the budget, essentially a year
15 ago, beginning also with the carryover
16 appropriations and then several budget amendments as
17 various projects have come forward to the board;
18 most recently is your meetings just last month.

19 There's a summary of the District-wide
20 sources and uses shown on table one on page 7 of the
21 packet, and this summarizes the revenues and
22 expenditures across each of the major funds.

23 District-wide summary, there's also the
24 statement provided in the proprietary funds in terms
25 of the statement income expenses, changes in net

1 positions.

2 Generally speaking across the board, the
3 net revenues and expenses for each of our major
4 funds is performing favorable relative to the
5 budget. We'll have more discussion about the
6 implications of that when we get into the budget
7 discussion.

8 I would note that staff has gone through
9 and provided -- prepared estimates for year-end
10 projections for revenue and expenditures across all
11 the funds and all the venues.

12 That is information contained in the
13 budget agenda item later on, but if it's relevant,
14 we can answer any questions on that as part of this
15 item.

16 So, I think I'll just wrap up the comments
17 on this first one, then I can take up the popular
18 status report, but that's the second report.

19 Again, this is an informational item
20 largely consistent with how we've prepared them
21 through the first two quarters.

22 CHAIR DENT: Thank you, Mr. Navazio.

23 Any questions?

24 TRUSTEE TULLOCH: If I look at page 12,
25 can you explain why we're so far behind on revenues

1 into the general fund? Top line.

2 MR. NAVAZIO: Yeah, well, I'll go to the
3 detail for the general fund, which is going to be
4 shown of page 16 of the packet.

5 And so relative to the annual budget, we
6 receive most of our general fund revenues through
7 quarterly installments of alarm tax and consolidated
8 tax. So what you'll see there is at least receipts
9 through the third quarter on alarm taxes is 1.2
10 million compared to budget of 1.6.

11 I may need to look at this a little more
12 closely, but the revenues don't necessarily come in,
13 you know, 25 percent each quarter, so there is some
14 quirks in terms of how those revenues flow in.

15 I will say that in our projections, based
16 on what's received to date and how the revenues have
17 come in historically, I believe we're actually
18 projecting to end the year close to the budget on
19 both of those line items.

20 But I will do a little bit of digging to
21 make sure that's the case.

22 TRUSTEE TULLOCH: Okay. We just want to
23 see that we're basically still at 35 percent of
24 revenues to come in, and we're getting close with
25 one month left.

1 Obviously, this isn't updated, but it's
2 concerning.

3 Similarly, if I look at page 13, I see
4 almost all our venues, we're consistently well
5 behind on our revenues.

6 I mean, that concerns me -- we'll talk
7 about that in the budget as well, but when I see
8 huge increases projected in so many revenues and
9 then I see, this year, we're well behind most of
10 them, that raises some concerns for me.

11 MR. NAVAZIO: Yeah. And the other thing I
12 will check, because I don't have this off the top of
13 my head, is, because we get the quarterly payments,
14 you know, the March payment comes in in April, and
15 so there's a little lag on that.

16 But good question. We'll look those.

17 CHAIR DENT: Any additional questions?

18 TRUSTEE SCHMITZ: Prior boards for a
19 number of years now have been requesting that the
20 facility fee be removed from our financial reports
21 from the sources so that we can better understand
22 and better see what the net profit loss is without
23 the facility fee.

24 Is there some reason why we continue to
25 ask for this and it hasn't been changed?

1 MR. NAVAZIO: I guess the best answer I
2 can give you is as we've been going through the
3 whole budget discussion since very early in that
4 process, we have endeavored to address that concern
5 in the budget work we're doing for the next fiscal
6 year.

7 As it relates to this fiscal year, all I
8 can say is there's no reason why we can't do that.
9 What we would be doing is, basically, editing or
10 adjusting the reports reflected that way.

11 In this particular context, this report
12 reflects the results relative to the budget that was
13 approved by the board for the fiscal year. The
14 budget was then filed with the State and how we
15 report it, so this, I would say, is sort of the
16 official reporting of the revenue expenditures.

17 If we could add a supplement page --
18 unless -- I know we've gotten direction, and I don't
19 want to be obstinate on this, but absent board
20 action to, sort of, amend the budget in that regard,
21 we would be providing that as a supplement, so
22 that's probably where there's a little disconnect.

23 TRUSTEE SCHMITZ: So what do we need to do
24 as a board so that we can finally get these facility
25 fees moved down below so that we can see what our

1 venues are operating at? What does this board need
2 to do in order to accomplish that?

3 MR. NAVAZIO: Again, best answer I can
4 provide is that for the venues where the facility
5 fee applies, community services and beaches, were in
6 enterprise funds, there's two sets of reports here,
7 the sources and uses is just revenues, expenses.
8 The statement of income expense and change of net
9 position is where, sort of, the profit and loss
10 statement.

11 So on that one, I would say we could -- we
12 would, in approving this next budget, include board
13 direction to remove the -- either remove the
14 facility fee entirely and show it without it, or
15 we've talked before, just facility fee from an
16 operating revenue to a non-operating revenue.

17 That is inconsistent with how our -- and
18 an auditor has looked at that issue, it's
19 inconsistent with how the State has asked us to
20 report it, but if that's how the board wants to see
21 it, when we file this budget, and then hopefully
22 we'll get it approved tonight, we will move the
23 facility fee down into a non-operating, and then
24 discuss how you want to see your monthly quarterly
25 reports, either removing it entirely or showing it

1 as a non-operating.

2 Best answer I can give you.

3 TRUSTEE TULLOCH: Yeah, certainly I do
4 agree with Trustee Schmitz. I think it has to be
5 removed, and hopefully next year's budget, we still
6 got to keep going the same way.

7 My understanding, I don't think the
8 auditors said we can't report it the other way; I
9 don't think the auditor said that I don't think
10 there's any audit objection to actually reporting it
11 the other way. I think all that was said that the
12 way we're reporting is one possible way of doing it.

13 I don't think there is any restriction,
14 unless it's an illegal action, not consistent with
15 the gap or anything, there's no reason -- the board
16 can make the decision what way they'd like to see
17 it.

18 MR. NAVAZIO: Yeah. I've had various
19 conversation with the auditor on it.

20 What I would say also is -- I think I can
21 say this is -- as was noted in public comment
22 earlier, this is one of the open issues that the
23 audit committee is looking at.

24 So, either we can, kind of, bring that
25 conversation to the audit committee for their

1 recommendation and/or -- but I do think the auditor
2 has some thoughts on this, but I'm not going to
3 speak for her.

4 TRUSTEE TULLOCH: I think my recollection
5 from the time on the audit committee is that the
6 auditor had no reason to not do it the other way. I
7 don't think -- it's not a prohibition. I don't
8 think, at the end of the day, the audit can welcome
9 a recommendation from the audit committee.

10 Again, it wouldn't be the first time this
11 board has rejected an audit committee
12 recommendation.

13 I think the board has made their feeling
14 -- some of us have made their feelings quite clear
15 on this.

16 MR. NAVAZIO: I would just say duly noted,
17 I will make a note to circle back on this very topic
18 when we get to the agenda item later this evening.

19 So, if that's something we want to
20 incorporate in the final budget and in the forms, we
21 can go ahead and do that and go from there.

22 CHAIR DENT: Any further discussion on
23 item H 1 -- or E 1. Excuse me.

24 Okay. Let's move on to item E 2.

25 E 2.

1 MR. NAVAZIO: So item E 2, I believe,
2 starts on page 57 of the board packet.

3 Again, this summarizes the, kind of, the
4 subset of the information provided in the previous
5 report, and this is specific to results for expenses
6 relative to the capital budget, which includes both
7 the capital projects subject to capitalization,
8 depreciation, as well as a list of projects that are
9 in the capital plan but do not rise to the level or
10 don't meet the criteria of resulting in capital
11 assets.

12 Summarizing it again briefly, through the
13 first nine months of the fiscal year, capital
14 expenditures totaled just over 5 million, against an
15 amended budget of 31.6, which has been amended down
16 to reflect the de-appropriation primarily of the Rec
17 Center expansion project that was in the original
18 budget, as well as several reductions for projects
19 where the board has made amendments to the budget
20 when we awarded contracts that did not require the
21 full budget amount.

22 There's a table at the bottom of page 57
23 that summarizes this, and thanks to Trustee Schmitz
24 in our review that I neglected to update the heading
25 in the column that still showed expenditures through

1 12/31; these are, in fact, expenditures through
2 March 31st of '23 the first nine months of the
3 fiscal year.

4 We summarized some of the budget
5 amendments on that page. Have some narrative
6 regarding some projects that we wanted to highlight,
7 and then the attachments, which make up, really, the
8 meat of the quarterly CIP popular status report
9 beginning on page 60 of the packet, 60 through 62 is
10 a list of capital projects, and it reflects the
11 original budget, the amended budget, revisions and
12 expenditures to date.

13 And then beginning on page 63 and 64 of
14 the packet, there's a supply of, again, the projects
15 that do not meet the criteria for capitalization.

16 We also endeavor in this report to provide
17 an update, brief as it is, as to the project status,
18 which is included, and again, I will note that there
19 are a few projects where the status was not updated
20 and remaining blank.

21 I also had this conversation with Trustee
22 Schmitz, generally speaking for those projects, if
23 there's no expenditure, typically it hasn't
24 commenced yet, so the status is still pending, but
25 there are a couple where there are some expenditures

1 noted, and therefore, I guess in progress, even
2 though we hadn't touched on that.

3 With that, I'll answer any questions that
4 the board may have.

5 CHAIR DENT: Thank you.

6 Any questions?

7 TRUSTEE TULLOCH: This helps. To clarify,
8 at the page top of page 58, this is the capital
9 budget expenditures through third quarter, not the
10 second quarter?

11 MR. NAVAZIO: Yes. March 31st. Yeah.
12 It's also at the bottom of page 57.

13 TRUSTEE TULLOCH: So, we've spent 5
14 million, 16 percent, in the first three quarters.
15 What is the projection for the year-end? How much
16 are we projecting to spend for the year-end? Best
17 case?

18 MR. NAVAZIO: Let me look at that real
19 quick. It's actually in the budget packet
20 information.

21 So, I'm looking ahead at page 509. We
22 have projection of spending 29.6 million against the
23 budget of 44. What doesn't include is -- and,
24 again, this is touches on something that we
25 discussed in some meetings and the conversation with

1 Trustee Schmitz. This is the estimated expenditure,
2 29.6 million. There's also, likely included in the
3 budget report, you'll see estimated carryover.

4 So there will be projects that will not be
5 expended through year-end, money moves the fund
6 balance at June 30, we will be coming back to the
7 board to request your action on carryovers for
8 projects where we are under contract this year and
9 the budget was put in place to award the contract,
10 pipeline is a great example, we won't be spending
11 the 14 million.

12 I'll stop there because I think I answered
13 your question.

14 TRUSTEE TULLOCH: Yeah. Actually my
15 question was how much are we actually going on
16 spend?

17 MR. NAVAZIO: We're projecting 29.6.

18 TRUSTEE TULLOCH: So we're going to spend
19 24 million in the final quarter?

20 MR. NAVAZIO: Well, this is the
21 construction season. Again, this is the results
22 through March. We've already spent, I would say,
23 several million dollars between March 30th and May
24 25th.

25 And then we will see -- in fact, we're

1 publishing the April results online tomorrow.

2 So, if it's okay, I'll follow up with you
3 on April and our projection through the year-end.

4 TRUSTEE TULLOCH: We can guess what the
5 real number will be. It's seeming slightly
6 implausible for that, sir.

7 MR. NAVAZIO: Okay.

8 TRUSTEE TULLOCH: If I go to community
9 services at the bottom of page, we've spent 1.1
10 million on the Rec Center expansion. Has that been
11 expensed? Under community services at the bottom of
12 page 58.

13 MR. NAVAZIO: Yeah. There's no asset
14 being created through that expenditure.

15 So, whether it's been expensed, it will be
16 expensed in our -- it will not be capitalized in our
17 financial statements.

18 CHAIR DENT: Any additional questions?

19 TRUSTEE SCHMITZ: It would helpful for all
20 of us if we had a column that indicated contractual
21 commitment and the dollar value because, otherwise,
22 sometimes it's not easily understood.

23 So if we could, can we please add a
24 contractual commitment so that we know that we are
25 engaged for a certain dollar amount.

1 And I think that on Mountain Course, it
2 appears as though the available budget has not
3 reflected the reduction for Mountain Cart Path
4 Project that was reduced in dollar value.

5 So, will that be updated?

6 MR. NAVAZIO: So on that one, we have
7 endeavored to update, and you'll see several
8 projects where the board took specific action.

9 I went and looked at this after our
10 discussion, and I believe on the Mountain Cart Path,
11 the action to award the contract and the board memo,
12 just two meetings ago, noted that there's dollars
13 that will not be spent.

14 There was no formal action to reduce the
15 project budget, but we did note in the board memo,
16 and, I think, discuss it at the meeting, that those
17 dollars are not going to be needed -- here we are at
18 the end of May. They're not going to be carried
19 over, so they're going to fund balance.

20 So, there was formal action to reduce that
21 amount, but we noted that those are appropriations
22 that are not going to be required in this fiscal
23 year, nor will they be needed to carried over.

24 TRUSTEE SCHMITZ: If we can, going
25 forward, when we reduce a project scope and we

1 reduce what we think, I would request that we change
2 it in your project summary so it isn't inconsistent
3 with the board reduction of the scope and the
4 reduction of budget.

5 I think it should be updated in the
6 report, so please do that going forward.

7 MR. NAVAZIO: We have been doing that on
8 several projects. This one was, like, okay, if you
9 award a project late in the fiscal year.

10 But understood. We can do that to be
11 consistent.

12 TRUSTEE SCHMITZ: This one was as after
13 March 31st also?

14 MR. NAVAZIO: Well, then you asked if it
15 would be reduced, so, yeah, we're good.

16 TRUSTEE SCHMITZ: Then my other question
17 is for expense items, under sewer, which happens to
18 be on page 63, we had a budget for this fiscal year,
19 and we're also budgeting in this next fiscal year,
20 \$100,000 for needed pipeline repair.

21 This report doesn't identify any funds
22 that have been expended year to date, but I know
23 that we have done some work year to date.

24 MR. NAVAZIO: Yes. I did talk to
25 Mr. Underwood regarding your question.

1 And the way it was explained to me is that
2 we have done some repair work, most of the repair
3 work has been done by our staff and our crews, so
4 that gets, essentially, recorded under our
5 repair/maintenance generic, and would suggest that
6 this allocation was in the event that we would be
7 contracting work.

8 But Mr. Underwood is here and can clarify
9 what --

10 MR. UNDERWOOD: We had two tow repairs
11 earlier this year. We intend to bring on June 14th,
12 a contract for paving of State Route 28, to
13 rehabilitate the paving that was damaged. That will
14 be slightly under \$50,000.

15 TRUSTEE SCHMITZ: So this budget will be
16 used or is it underneath general R and M?

17 MR. UNDERWOOD: No. This budget will be
18 used -- approximately \$50,000 will be used this
19 year, yes.

20 TRUSTEE SCHMITZ: Okay. Thank you.

21 CHAIR DENT: Any other questions or
22 comments?

23 TRUSTEE TULLOCH: Just a question of
24 presentation, my favorite topic here.

25 If we're adding another column, can I ask,

1 perhaps, shrink some of these columns that are very
2 rarely used? My eyes are getting older, and I think
3 we're down to a six-point font at the moment, so I
4 don't want to see it down to four point.

5 MR. NAVAZIO: Yeah. We're happy to do
6 that. Maybe we can work on a format together. I
7 inherited this format that was specifically laid
8 out, but I think there's a way to, A, provide as
9 much or more information and make it more legible.

10 I'm with you on that.

11 CHAIR DENT: Any other questions or
12 comments?

13 All right. Seeing none, that will close
14 out item E 2.

15 Moving on to item -- to the consent
16 calendar.

17 F. CONSENT CALENDAR

18 CHAIR DENT: Is there a motion to accept
19 the consent calendar as amended?

20 TRUSTEE SCHMITZ: I'll make that motion to
21 accept the consent calendar as amended.

22 TRUSTEE TONKING: I second.

23 CHAIR DENT: Motion's been made and
24 seconded. Any discussion by the board?

25 Seeing none, call for the question. All

1 those in favor, please state aye.

2 TRUSTEE TONKING: Aye.

3 TRUSTEE TULLOCH: Aye.

4 TRUSTEE NOBLE: Aye.

5 TRUSTEE SCHMITZ: Aye.

6 CHAIR DENT: Aye.

7 Opposed? Motion passes 5/0.

8 Moving on to item G 1, formerly G 2.

9 G. GENERAL BUSINESS

10 G 1.

11 CHAIR DENT: Review discuss and possibly
12 approve an increase to the project budget for the
13 skate park enhancement project in the amount
14 determined by the board and currently estimated not
15 to exceed \$500,000. Requesting staff member
16 Director of Public Works Brad Underwood. This can
17 be found on pages 440 through 443 of your board
18 packet.

19 MR. WINQUEST: Obviously, I'm not
20 Mr. Underwood. We have Ms. Waters, who I will hand
21 it over to in a minute.

22 I'd like to kick this off and provide a
23 brief explanation of what this is about.

24 First of all, the estimate for this
25 project, \$190,000 original estimate, I believe was

1 developed in 2020/2021. Obviously, everything has
2 changed since then.

3 As you're aware, we did receive -- we have
4 received a \$250,000 non-competitive grant from
5 Washoe County through Harper Funding, which we are
6 using for this project.

7 So we -- to respond to public comment
8 earlier, we haven't started this project yet. We
9 don't have cost estimates.

10 What has kind of happened is once the
11 engineering team got a hold of this, we met on site,
12 starting talking about whether or not we were going
13 to be able to achieve what we think is best for the
14 skate park and for the community with \$250,000, and
15 it was determined that we don't believe that that is
16 enough funding.

17 So, what we simply were doing is we wanted
18 to have a conversation with the board about where we
19 are on this, that we do not think that the \$250,000
20 will allow much in the way of enhancements and
21 additions to the skate park.

22 We believe that the \$250,000 will likely
23 would cover renovation of the existing park, the
24 existing bowl, the coping, a lot of the cracking
25 we're seeing. We're getting water bubbling up from

1 underneath in the bottom of bowl.

2 So, but the goal overall, and it has been
3 since 2000 or whatever year it was that we actually
4 built the skate park, was to enhance it. Add some
5 street skating features, maybe a half pike, some
6 things that we can do there to really make a nice,
7 robust skate park.

8 So that is why this is in front of you
9 today.

10 My recommendation -- because I understand
11 that there's sensitivity, we knew there would be
12 with the request for additional funding for
13 finishing this project.

14 There's no way for us to know what this
15 project's going to cost until we start the design
16 process. Anything else is just an engineer's
17 estimate or -- which is extremely hard these days to
18 estimate these types of projects, based on
19 escalating costs, the materials, labor, and
20 everything that we're dealing with.

21 So, if the board is so inclined to
22 consider the \$500,000 project, my recommendation
23 would be to approve the \$500,000 in the budget, and
24 I'll remind you that this is -- parks is now in the
25 general fund, so these would be general fund dollars

1 coming from fund balance, and to augment the general
2 fund is a lot different than the community services
3 fund. We would have to do a public hearing and go
4 through a pretty rigorous process.

5 So, furthermore, the recommendation would
6 be, based on sensitivity around costs, to -- we're
7 going to use Source Well, we would use -- this would
8 be a design build project where we would bring in a
9 skate board construction company, you know, a
10 company, this is what they do.

11 My advice, if you're interested in
12 increasing the project dollar amount, would be to
13 start the conceptual design, get to a point where we
14 can get some conceptual estimates for the project,
15 bring that back to the board at that time, and then
16 we can make a decision on what we want to do based
17 on cost estimates, based on -- at that point in
18 time, we'll have conceptual drawings of some of the
19 features and some of things we would like to do.

20 If the board is not comfortable at that
21 point in time, we can go down to a lower number or
22 just utilize the \$250,000 that we are already
23 receiving from the county.

24 I will remind that this is a board
25 priority project, it's a second-tier project in the

1 community services master plan. And I personally
2 would advocate for enhancement to the existing skate
3 park rather than just renovating it.

4 So, I just want to give a little bit of an
5 explanation. I understand there's some concern that
6 there wasn't more information in the agenda item.
7 Likely, we probably could have added some additional
8 supporting information, but we don't -- there's no
9 way that we can estimate what this project is going
10 to cost right now. And I think you all on the board
11 understand how that all works.

12 I'm going to go ahead and hand it over to
13 Brie for comments she may have, and then we'll go
14 ahead and start discussion with the trustees.

15 MS. WATERS: I just want to reiterate that
16 this is a project. We've been asked to define what
17 we're doing in the strategic plan. This is a
18 long-range principle number 1, under service, for
19 the long-term initiative to execute the strategy as
20 it relates to District venues and facility master
21 plan as a road map to the future. That's why it's a
22 Board priority project.

23 There have been skate parks done. There
24 was one done recently by the City of Reno, and that
25 was an 11,500-square-foot skate park, and the

1 pricing on that in 2019 was about \$585,000.

2 What we've been seeing through our
3 research of staff is that you're looking at \$75 to
4 \$85 a square foot in terms of construction of a
5 skate park.

6 And if you inflate the 2019, City of Reno
7 to dollars in 2023/2024 construction pricing, it
8 runs along those same lines of \$75 to \$85 a square
9 foot.

10 So, what I can tell you is that if you
11 would like to just approve the \$250,000 that we have
12 through the grant funding of Washoe County, we'll be
13 able to fix the safety concerns of the existing
14 skate park, and possibly add, say, a small
15 4,000-square-foot feature that would be a beginner
16 feature.

17 If you like to approve more than that, we
18 can back into that number and give you a larger
19 project to look at, and you can look at a square
20 foot number. For \$500,000, you take away the
21 money -- we need a budget to give you a project,
22 just like Indra said.

23 So, that's where we're coming from, and
24 that's why it's not more detailed. But we kind of
25 need advice and direction from the board to move

1 forward.

2 CHAIR DENT: Thank you.

3 TRUSTEE NOBLE: I think it's one of those
4 things, we won't know until we know.

5 I'd like to move forward with this with
6 approving as proposed with a conceptual design and
7 construction as to be developed and brought back to
8 the board for future approval.

9 TRUSTEE TULLOCH: I've already discussed
10 with the general manager. I'm deeply disappointed
11 here. We've got a request for \$250,000, an extra
12 \$250,000.

13 Absolutely no indication -- this is the
14 first time I've heard any about square footage.
15 There's nothing in the memo here about that. The
16 memo's long and detailing stuff to support tourism
17 and things, which is not part of our remit.

18 There's nothing that tells me whether this
19 is to renovate the existing skate park or to extend
20 it. How many square foot we're talking about?

21 I've just heard now that for \$250,000, we
22 can renovate the existing, plus add 4,000 square
23 feet.

24 I'm not inclined to sign a blank check
25 just for another \$250,000 so then we can come away

1 with it. The only thing that's missing from this is
2 no suggestion of CMAR.

3 (Inaudible comment from unidentified
4 speaker.)

5 CHAIR DENT: There's no motion.

6 (Inaudible comment from unidentified
7 speaker.)

8 CHAIR DENT: No, there's no motion.
9 Please don't interrupt.

10 Trustee Tulloch, anything further to say?

11 TRUSTEE TULLOCH: No. I think that's
12 correct. I think this needed to go away and come
13 back with some indication of what we're asking for
14 the extra \$250,000 for. I'm sure there's a logical
15 reason for it. There's absolutely no detail here
16 what we're actually asking for or what we're
17 proposing to do.

18 I'm not in the business of signing blank
19 checks.

20 CHAIR DENT: Ms. Waters, do you have
21 further comment?

22 MS. WATERS: Yeah, I would just like to
23 reiterate that we're not asking for a blank check,
24 that we do have square footage prices, that is an
25 estimate that we keep getting hounded on for giving

1 you our estimates.

2 We're not asking to sign a blank check;
3 we're asking for direction, and we're asking for an
4 increase in the budget.

5 We'll come back to the board, with a
6 project, and with a cost estimate when we have more
7 information.

8 CHAIR DENT: Understood.

9 Just so we all have the same information,
10 how many square feet is the current skate park?

11 MS. WATERS: The current skate park is
12 8,000 square feet.

13 And I misspoke. So, the \$500,000 budget
14 would give you a larger skate park, it would give
15 you a 4,000 square foot, if you do the numbers of
16 \$85 a square foot.

17 For the \$250,000, after you do the safety
18 fixings to what's existing to the rails, to the
19 concrete, you could build a smaller,
20 40-by-40-square-foot pad, 1,600 square feet.

21 We have 5,600 square feet on the site that
22 would be available for us to use, but we understand
23 that would be a much larger project.

24 CHAIR DENT: Okay. Thank you.

25 TRUSTEE TONKING: My question for Brie is

1 what is the cost for you all to come with some
2 design and conceptual ideas and all that? What does
3 that look like for your time and work to do that?

4 MS. WATERS: It's really going to depend
5 on how we move forward. A lot of these skate park
6 projects are through Source Well, they're through
7 companies that do this. American Ramp Company,
8 they're the ones that built or bike park.

9 It's more of a design/build process where
10 those designs are already out. We're obviously not
11 experts in skate park design.

12 We can -- I mean, I don't really know the
13 answer to your question. If we move forward, your
14 general engineering administration costs are going
15 to be about ten percent of the cost of the project.

16 TRUSTEE TONKING: It's more just asking to
17 see if there's an amount we could approve to get
18 some conceptual ideas and then go from there.

19 But, it sounds like it's not as easy as it
20 sounded in my head.

21 I also do -- actually, I would say I feel
22 a little bit different than my fellow trustee in the
23 sense that I don't necessarily think we're signing a
24 blank check, but I do think it is a little obscure,
25 and it's a bigger issue to kind of deal with, and I

1 understand that it's no one in this District's
2 expertise, and I appreciate the time and energy
3 getting us to this point.

4 TRUSTEE NOBLE: I just going to respond to
5 Trustee Tulloch that I didn't think we were
6 approving a blank check here.

7 But it is a question for Ms. Waters, and I
8 apologize for not thinking of this sooner. Would it
9 be possible to come back with conceptual designs for
10 both using \$250,000 versus \$500,000 so we could see
11 the difference -- just what we would be getting for
12 those types of monies?

13 MS. WATERS: Yes. I think that would be
14 easy to do. That would be easy for our staff to do
15 if it's just, almost a figure of what the existing
16 skate park looks like with, say, a square next to it
17 of what you would get for the concrete construction
18 for, let's say, a \$250,000 project versus a
19 \$500,000, I think we can do that.

20 CHAIR DENT: An idea just popped. Do we
21 have a cost per square foot for repairs associated
22 with this? It is a lot cheaper to make repairs than
23 it is to build completely new.

24 And so in factoring in how much money we
25 have to spend, that may be something to look into as

1 you're further discussing this with design
2 consultants, just to have an idea of what that is.

3 Then we know how to budget our 250 grand
4 versus, potentially, 500 grand.

5 TRUSTEE SCHMITZ: I think I heard you,
6 sort of, ask us to clarify what the budget is for
7 this project.

8 And I think that the budget was defined,
9 it was \$250,000, and from my perspective and for
10 what the District has always wanted to do and what
11 out constituents are asking us to do is to maintain
12 our facilities.

13 And if there are safety issues and
14 maintenance issues that need to be addressed, those
15 are first and foremost.

16 And so I would like to understand what are
17 the costs related to dealing with our existing skate
18 park and dealing with the safety issues, the
19 infrastructure decay issues, and how do those costs
20 come into our \$250,000 budget? Which was what the
21 budget was.

22 If at that point in time there's
23 alternatives that you would like to bring to our
24 attention, I think that would be fine.

25 But at this point in time, I don't feel

1 comfortable increasing a budget for something that
2 really is a bit ambiguous.

3 And I think that we need to, first and
4 foremost, address the health and safety concerns and
5 the infrastructure and decay concerns.

6 TRUSTEE TONKING: What I think I'm kind of
7 hearing, and agree with, is that I think that we
8 need to discuss our needs, as Trustee Schmitz said,
9 what are the needs that need to be repaired. And I
10 know that we, as a board, this is a priority project
11 and you're following our direction of that.

12 I'd also like to say that we don't usually
13 just pick our budget at like 250; it's usually of
14 our scope and of what we want, and I think that is
15 what we had told Ms. Waters and the team, that we
16 wanted specific things done.

17 And then they came up with a budget of
18 250, and now it had been raised because of all the
19 price increases.

20 So, I think it's really important we list
21 all the things we need done, and maybe get a series
22 of options so we can come back as a board and decide
23 which ones are important and the costs that's
24 associated with them, if that's possible.

25 So, basically, looking at repairs and then

1 looking at what a \$250 million budget, like Trustee
2 Noble said, and what a \$500 million budget looks
3 like.

4 Is that possible?

5 CHAIR DENT: You caught us of guard
6 because you said \$250 million and \$500 million
7 budgets, and --

8 TRUSTEE TONKING: Sorry. Correct that.

9 CHAIR DENT: I'll give you a second to
10 correct that.

11 TRUSTEE TONKING: Yes. Sorry. Thank you.

12 MS. WATERS: I can give you a great skate
13 park for \$250 million.

14 I think what General Manager Winquest and
15 we have discussed, which I'd like to bring back
16 again is that we are not asking for a blank check;
17 we're asking for an increase in the budget because
18 of the Community Service Master Plan and what it has
19 stated and the need for the enhancement of the skate
20 park for the safety of the skaters.

21 And if you go back and you read the board
22 memo, page 132 through 139 of the Community Service
23 Master Plan, this is a second-tier priority project.
24 It's part of the your strategic plan, and it's a
25 part of us going to a roadmap of the future.

1 It's not like I came up with this idea and
2 I want to build a \$500,000 skate park.

3 We just came to the conclusion that Kate
4 Nelson went after the grant money and got it. And
5 we thought it would be a great idea if the board
6 could match that in the budget.

7 And if we can come back to you with, say,
8 a \$250,000 and a \$500,000 project, and let the board
9 discuss that, what we're asking you to do is
10 increase the budget now so we don't have to have a
11 hearing about it in the future.

12 We're not asking you to approve the
13 project right now. We're not asking to write a
14 blank check.

15 We're just asking to approve the budget
16 increase so that in the future we can come back and
17 you can decide then whether or not you want to do
18 this project. And we can come back with those
19 options.

20 TRUSTEE TULLOCH: I would point out the
21 strategic plan -- not quite sure what the
22 second-tier priority is, but I would point out that
23 General Manager Winquest has been informing us that
24 the strategic plan is coming under review, and if
25 so, I look forward to that actually coming to the

1 board.

2 I think just to assume that a past
3 strategic plan just automatically allows matching
4 funds to grant monies, I think that's, perhaps, a
5 misconception.

6 In terms of a blank check, I'll stand by
7 what I said. I mean, we've been asked here to put
8 another \$250,000 towards this project without any
9 idea of what that \$250,000 is going to provide in
10 terms of extra facilities, in terms of extending the
11 skate park, whether it's adding additional features
12 or just repairing the existing ones.

13 I mean, this is my conversation with
14 General Manager Winquest yesterday.

15 It tells me absolutely nothing here. All
16 I'm seeing is basically, give us another \$250,000,
17 and we'll come up something.

18 My personal view is that before this came
19 to the board, it should have had put what these
20 options are, rather than just assuming we'll
21 suddenly match the money.

22 There's lots of things; there's lots of
23 first-year priorities in the strategic plan that
24 haven't been addressed yet.

25 CHAIR DENT: When it comes to -- like, to

1 even come back, how much is it going to cost to even
2 come back to us with designs?

3 I mean, because you're asking us to
4 approve something, or at least approve a budget, but
5 we don't know what the design costs are going to be,
6 we don't know where this can go, and I think that's
7 why everyone's questioning this.

8 Do we have any of idea if it's ten grand
9 or five grand or if it's, literally, they just got
10 pictures because this is all cookie-cutter stuff
11 that these skate parks do regularly? Is there a --
12 anymore information like that that we can have?

13 MS. WATERS: We have conceptual designs by
14 some local, experienced skaters that host camps, and
15 they're professional skaters in Incline. We do have
16 conceptual pictures from them.

17 I think the best answer is that a \$250,000
18 skate park and improvements to the safety is going
19 to get you a very small, beginner enhancement. I
20 can show you some small pictures on some papers, and
21 can come back and talk about it again.

22 CHAIR DENT: I guess my question is with
23 this is just it seems like how do we know \$500,000
24 is enough? How do we not -- like, maybe we should
25 be moving a million dollars and keeping a million

1 dollars in the general fund; right?

2 Like, we're just -- we have no clue.

3 We're just hoping based on some numbers that came in
4 in Reno.

5 So, it just feels like there's not enough
6 information here to truly make a good decision.

7 MR. WINQUEST: I just want to clarify the
8 strategic plan compared to the Community Master Plan
9 reference.

10 What Brie was saying is that in the Master
11 Plan recommendations, the skate park was a tier-two
12 priority project.

13 And in the strategic plan, and, again,
14 this was crucial, when we were working with Moss
15 Adams, one of their core recommendations was to
16 leverage master planning.

17 And so what I've seen over the years is
18 the District do to feasibility studies, do master
19 planning, and for the most part, they sit on a shelf
20 and a lot of it doesn't get accomplished. We need
21 to get out of the habit of doing that.

22 I guess what I'm hearing is why haven't we
23 gone out and done some preliminary design work.

24 So I guess what I would ask is if were to
25 come to the board asking for \$10-, \$15,000 a month

1 ago or six weeks ago, would the board have actually
2 approved that knowing that -- what I'm trying to say
3 is it's mechanically very challenging.

4 So we go and spend money on preliminary
5 design, then bring it back to the board, and then
6 maybe that board isn't comfortable with the cost
7 estimate or the design, project doesn't go forward
8 and then that's money not well spent.

9 It's really hard, without a budget number
10 or without the ability to say, hey, I know a lot of
11 our projects, we do design in year one, and in
12 construction in year two, and that does make it a
13 lot easier because we have design funds that we can
14 allocate, come back to the board and, kind of,
15 determine what kind of project we're going to move
16 forward with.

17 In this situation based on the grant
18 funding and the timing, the requirement of
19 completion, we're -- that's the situation we're in.

20 We fully understand that the board needs
21 more information.

22 What we're trying to do is figure out how
23 we can get the board the information you need to
24 comfortably make a decision without having to
25 augment the general fund.

1 I mean, you may say \$250,000 is fine. And
2 there's nothing else that we really need to do, if
3 we did not increase the budget to 500.

4 We can go ahead and we'll keep the
5 \$250,000 in there, which would include design funds,
6 go out, do some design work on it, preliminary
7 design work, come back, let the board know what we
8 can get for \$250,000, what we can get for \$500,000.

9 The only difference is if you want to move
10 forward with the \$500,000 option, it would need to
11 go through the process of augmenting the general
12 fund budget.

13 TRUSTEE NOBLE: Again to reiterate, we
14 don't know what we don't know. And until we go
15 through that process and have that information,
16 knowing whether or not \$250,000 addresses the needs
17 of this community from a -- first and foremost, from
18 a safety aspect. And safety aspect doesn't mean
19 just fixing the stuff in that footprint there, it's
20 actually expansion because it's too small right now
21 for the existing users.

22 But knowing what we would get for
23 \$500,000, I think would be fantastic information to
24 have so we could make an informed decision on this,
25 and we aren't just stuck with one option under the

1 250.

2 TRUSTEE SCHMITZ: I guess I think it's
3 pretty simple. When you know you have a budget of
4 \$250,000, you go out and you get estimates and you
5 get bids for \$250,000.

6 Why would you pick \$500,000? Why not
7 \$300,000, \$400,000?

8 I think it's pretty simple, you go and you
9 get estimates and you know that you have a budget of
10 \$250,000, and you potentially say, gosh, if there's
11 other things a designer or that someone thinks that
12 we should consider, you bring that forward to us as
13 an option.

14 To me, that's just the process, and I
15 don't know why it would be confusing.

16 MR. WINQUEST: That's exactly the process
17 that we're recommending going through. The only
18 different is is what it takes to augment the general
19 fund budget. Otherwise, we would do it that way.

20 So that's the only -- if this was in the
21 community services fund, it wouldn't be that kind of
22 issue.

23 But we have opted to move parks into the
24 general fund. And even prior to that, we had agreed
25 that we would pay for this project from fund

1 balance, which I think is the prudent and right way
2 to go.

3 And I'll remind you that if we didn't get
4 the \$250,000 from the county, we would still be
5 spending \$250,000, minimum, of our own money.

6 I really feel like we're in a unique and a
7 good situation where we could -- if the project was
8 \$500,000, and we all thought that it was a good
9 project, we're still getting a project and we're
10 only having to spend \$250,000 of District money.

11 So I feel like we're in a good situation.
12 We can certainly go that way without putting it --
13 increasing the budget to \$500,000, and at that point
14 in time, we can make a decision on we want to do.

15 CHAIR DENT: Understood.

16 TRUSTEE TULLOCH: I think we've got to be
17 very careful that we make a great song and dance,
18 haven't we done really great, we've got \$250,000
19 grant, so let's -- I think we're doing a disservice
20 to the community to announce that.

21 It's a bit like the effluent pipeline.
22 Yes, we got 5 million bucks here, but then,
23 suddenly, the bill goes up another 12 million.

24 And this seems to be the same here: We
25 got \$250,000 grant, so let's just still spend

1 \$250,000.

2 I think we've got to be careful about how
3 we message this.

4 Much more important, though, what's not
5 been mentioned anywhere here is what the timeline
6 would take for any of these projects, given the
7 limited construction season, this is probably going
8 to shutdown the skate park for a full summer season.
9 We need to understand that because that doesn't help
10 to resume, it doesn't help businesses if the skate
11 park closed for a year, two years, or whatever.

12 I think, to me, that's an important part
13 that has to come back as well. It's -- again, it
14 comes back to what this board has talked about
15 before: Service levels and what we actually expect
16 to get for money.

17 I think that's what is always missing me.
18 We come asking for budget and then we overrun the
19 budget -- well, if there's no budget augmentation,
20 we do less.

21 I think that we need to make sure that --
22 and this applies all across the capital budget, if
23 we're asking for a capital budget for something,
24 we've got to have clear expectations of what we're
25 going to get for that.

1 I think we need to do that upfront. And
2 this doesn't tell anything.

3 I have no objections to putting \$500,000
4 in the budget for this, if that's the case. It
5 would only be, subject to board resolution, not to
6 go past \$250,000, not to just assume that because
7 there's \$500,000 in the budget, we can spend
8 \$500,000.

9 We saw a similar thing with the beach
10 house. The board had suggested the number of 3
11 million, and it comes back at 6 million. It's
12 continual creep.

13 I think let's be realistic when there's a
14 budget there, let's bring back something at that,
15 and then if we want another \$250,000 for something
16 to add things, I think the board can make a
17 decision.

18 I can't make a decision on this. It may
19 well be a wonderful idea, and I'm not necessarily
20 opposed to it, but I've been asked to hand over
21 another \$250,000 with no idea of what it's going to
22 achieved.

23 MR. WINQUEST: Understood. I'll just say
24 I wasn't trying to justify a \$500,000 project just
25 because we got a \$250,000 grant. I would never do

1 that. Not saying you were insinuating that, but
2 that's not what I was saying.

3 I completely understand the sensitivity to
4 your comment about downtime for the skateboard park,
5 great comment. We won't know that until we start
6 going through this process.

7 Of course, if we knew that right now, then
8 we wouldn't be sitting here today.

9 So, we fully understand that.

10 CHAIR DENT: One question: The safety,
11 like, this isn't a true safety issue because if it
12 was, nobody would be skating in the skate park right
13 now; right?

14 So, but, I mean, we do write in here:
15 These poor conditions along with the size of the
16 skate park in relation to the number of users poses
17 a safety risk to the users of the skate park.

18 Something -- us putting something like
19 that in a memo as to poor conditions at the skate
20 park, but then we're not stopping people from using
21 the skate park, and we're not making this an
22 emergency project to go fix it right away.

23 I feel like we should have approached this
24 a lot differently from the liability standpoint
25 associated with if this truly is safety risk.

1 I understand making improvements to make
2 it better, but I still think we have a lot of work
3 to do to truly figure out what that is and what that
4 really costs, because I asked the question earlier:
5 Do we know what it would cost to do the repairs?

6 And we know what it would cost for new
7 construction; new repairs -- or repairs are
8 typically significantly less than new construction
9 because the infrastructure's already there.

10 So, in my mind, the repairs make come in
11 underneath the 250 grand. We don't know. It's too
12 early to assume.

13 I want a little clarification because I've
14 heard two square footage numbers thrown around.

15 And, Brie, I just want to give you the
16 opportunity to clarify. First you said 25 grand --

17 MS. WATERS: I apologize about that. When
18 I was doing my numbers today and this last week
19 preparing for this memo, our research shows that we
20 can build a skate park for \$75 to \$85 a square foot.
21 That's a concrete type of skate park that we have
22 now on site.

23 For \$500,000, my estimate would be you
24 that you would be able to add a
25 4000-square-foot-type-of concrete structure like

1 there's out there now, 4,000 square feet.

2 And for \$250,000, after we do all the
3 fixing of the cracked concrete -- I'm not a skater,
4 so I don't know exactly what it needs. To answer
5 your safety question, I don't know the answer to
6 that.

7 But I know that there's cracked concrete,
8 there's drainage problems. Once we fix all that,
9 you might be able to get, maybe, a 1600-square-foot,
10 concrete structure and understand that we need
11 beginning facilities out there.

12 Apparently, the rail is one of the longest
13 rails in the region. It's very popular, but there's
14 no beginning facilities in our skate park.

15 And according to the community services
16 master plan, it needs to be expanded because it is
17 too small.

18 CHAIR DENT: Understood.

19 TRUSTEE TONKING: I have a couple
20 questions and a statement.

21 This first thing is, this is a huge
22 community place. I mean, growing up here, I can
23 tell you there's only so many places you can go and
24 so many activities you can do to entertain children
25 before they find other activities that aren't as

1 beneficial for our community.

2 So, A, like, keeping the needs of our
3 community in mind is key, and at what cost.

4 The other thing is we talk about safety
5 issues in a bunch of our areas. We talked safety
6 issue at the tennis courts. We talked about safety
7 issues with Ski Way. We've talked about issues with
8 the boat ramp.

9 I feel like we constantly talk about that
10 and so we haven't done emergency issues so I don't
11 know why this is much different than those types of
12 safety issues, unless, for some reason, these safety
13 issues are more extreme than the ones that we talk
14 about at tennis with the decaying courts or what we
15 talk about with the boat ramp issues or the merging
16 at Ski Way.

17 But we all know those are going to be
18 liabilities and are things that are going to come up
19 at some point and become an issue that I feel like I
20 say a lot when we talk about CIP that we need to
21 deal with.

22 The other thing is I'm okay with repairs,
23 but repairs only last so long. We've repaired the
24 tennis courts so many times, and now they're a mess.

25 Like, I really need, like, I think it's

1 really important we try to think about repairs
2 versus capital what does that mean?

3 Because if we spend a bunch of money in
4 repair like we have with the tennis center, we could
5 have just fixed it right the first time, it would
6 have been way better.

7 Or the Chateau, that's another great
8 example of a place that isn't holding up well.

9 I think, for me, like this is community
10 project. This is what happens when we move parks
11 out of community service, we move it into general
12 fund, there needs to be huge changes and this
13 changes how the budgeting process works.

14 I'm okay putting the \$500,000 in, going
15 out to bid, not saying that the budget is \$500,000,
16 we could even say the budget is around 300, or not
17 even put it in the proposal, and then see what
18 happens and what comes back.

19 But I think doing the 250 and having to do
20 it with general fund is a much different budgeting
21 change in the community service. And this is what
22 happens when we make those kind of financial
23 changes, is this longevity issues that occur with
24 that.

25 TRUSTEE NOBLE: I still think that we

1 should bump it up to \$500,000; however, if this --
2 if what we need to move forward is maintain it at
3 250 and have staff come back with a proposal that
4 shows what can be accomplished at 250 and what could
5 be accomplished to meet the community's needs,
6 whether that's under 250 or over 250, and if they
7 think there's an in-between proposal too, I'm fine
8 with that if that's what it takes to move this
9 forward.

10 Because I do think addressing the needs of
11 the community with regards to the skate park is a
12 priority project, and we need to do something here.

13 TRUSTEE TULLOCH: Yeah. Funny enough, I
14 actually agree with Trustee Noble in this.

15 I think we should be moving forward. My
16 objection was just throwing let's put 250,000 on the
17 table so then the only thing that comes back then is
18 a \$500,000 proposal.

19 I think, yes, we've got to address the
20 safety issues first.

21 I think all the master plans and all the
22 community comment has been, yes, we want to maintain
23 the existing facilities, not just willy-nilly great
24 and expand them.

25 I think the follow-up question as well,

1 why is the skate park part of the parks, apart from
2 the fact it actually sits in the parks?

3 When we talked about moving parks into the
4 general fund, I think we all thought that parks was
5 general park maintenance.

6 I mean, if this is a community facility,
7 perhaps it's something we need to look at further
8 going forward.

9 We're attributing some revenues to it, I'm
10 not sure where the revenues actually come from. I
11 don't know if we're actually leasing or what we do.
12 I can follow that up later.

13 But, yeah, I mean, I believe most of us,
14 certainly myself, I've been delinquent. I thought
15 when this was moved from parks, we were talking
16 about the general parks, and this is the particular
17 facility.

18 And I concur with Trustee Tonking in that
19 I'm okay with making the budget appropriate for
20 \$500,000, but not just automatically assuming,
21 great, we've got \$500,000 in the budget, and
22 suddenly we find a \$750,000 project.

23 That may be what is required, but let's
24 find out what is actually required. And
25 particularly let's find out how much downtime is

1 coming.

2 What surprises me is there is only
3 basically one company that does these things. I
4 would have thought you should be able to go a couple
5 of courts pretty easily without actually incurring
6 any real costs. I think it's there.

7 I've done my research into what skate
8 parks cost as well. It took me 15 seconds on
9 Goggle, the average price to design and build a
10 skate park is from \$50 to \$75 per square foot. Most
11 projects around \$50 per square in total. Skate
12 parks are rarely more than \$85 per square foot and
13 can sometimes be as low as \$35 per square foot.

14 MR. WINQUEST: First of all, I believe
15 moving the parks into the general fund is completely
16 appropriate. These facilities are open to the
17 general public, although, they primarily get used by
18 our residents, but they are opened to the general
19 public.

20 The revenue that was referenced, we do run
21 skate board camps out there, so it's revenue; it's
22 not a tremendous amount of revenue.

23 And then, so -- and I've done the research
24 too. It seems like every time I do research like
25 that, here in the basin, it just seems to cost 15 or

1 20 percent more. Actually, I think I saw the exact
2 same Google that you looked up.

3 I assure you that I understand the
4 concern. I understand there's been some past
5 practice that would, maybe, trigger some of the
6 concern, but I can assure you we've heard it loud
7 and clear from the board that what we'd be bringing
8 back to you is a scope of what we could do for
9 \$250,000 and we could do for up to \$500,000.

10 We would bring that back to the board to
11 make decision on how we want to proceed. It could
12 end up being \$350,000 or \$200,000, depending on what
13 we do.

14 I understand the concern around the
15 language around safety issues. I would call this
16 more preventive maintenance, preventing -- I mean,
17 we have had safety issues over the past and had to
18 come in and do repairs and stuff. Giant cracks in
19 the bottom of bowl that our kids are falling into,
20 stuff like that.

21 But it's just ongoing, preventive
22 maintenance to ensure that the skate park is safe.
23 And because it's 20-something years old, we have
24 aging infrastructure out there. I think that would
25 have been a more appropriate way of describing the

1 conditions of the existing park.

2 TRUSTEE SCHMITZ: How things ended up in
3 parks, the differentiation is that they are open to
4 the general public, as General Manager Winquest just
5 clarified.

6 CHAIR DENT: Okay. Do we need to get some
7 direction to staff or they have enough direction?

8 (Inaudible cross talk.)

9 CHAIR DENT: Approving is the 500,000 is
10 action.

11 MR. WINQUEST: I believe we've gotten
12 direction. Thank you. And I really appreciate the
13 discussion and dialogue.

14 CHAIR DENT: Okay.

15 TRUSTEE TULLOCH: That subject to the
16 250,000 being the maximum spend level.

17 CHAIR DENT: Yeah. That's been in the --

18 TRUSTEE TULLOCH: Just one other thing, if
19 we are looking at that, particularly in view of
20 downtime, if we're talking about expanding whether
21 it can be done in phases as well, so we don't
22 actually completely lose a facility for a year.

23 MR. WINQUEST: We will bring that
24 information back and then, also, we will make sure
25 we engage Trustee Tonking as the parks and

1 recreation liaison on this process.

2 TRUSTEE SCHMITZ: For the ARPA funding, do
3 we have to have a contract in place at a certain
4 time? And if we decide to phase it, does that have
5 potential impact on the receipt of our ARPA funding?

6 MR. WINQUEST: To the first question, no
7 concerns there. The second question, yes, there's a
8 completion date.

9 Preliminarily, we don't believe this will
10 take more than a summer seasons to get done. But,
11 again, we'll find that out.

12 To answer your question, yes, there are
13 deadlines as far as -- but we'll make sure that we
14 package all that information when we bring it back
15 so that the board has all the information you need
16 to comfortably make a decision moving forward.

17 And also I'm going to be floating this
18 project to a lot of my friends in the community,
19 because I believe there maybe potential donors that
20 may want to help out with this project, so we're
21 always looking for other types of alternative
22 funding as well.

23 CHAIR DENT: Thank you.

24 TRUSTEE TONKING: I was going to speak
25 quickly about the ARPA funding. Right now, the

1 federal government has decided as long as you
2 started the work, and it's a one-time expense,
3 that -- and if it's delayed due to construction or
4 materials or all that kind of stuff, they will --
5 there's a list of reasons, like 40 different
6 reasons, they will allow you to spend it past the
7 deadline, as long as it's, like, under some form of,
8 like, plan to help prevent some of that issue.

9 CHAIR DENT: All right. That will close
10 out item G 1.

11 We're going to take a five-minute break.
12 We will come back -- we're going to take an
13 eight-minute break. We will come back at 7:55.

14 (Recess from 7:47 P.M. to 7:55 P.M.)

15 CHAIR DENT: We are back. We're going to
16 move on to item G 7 or item G 2, formerly G 7.

17 G 2.

18 CHAIR DENT: Discussion of Incline Village
19 General Improvement District final budget for fiscal
20 year '23/'24, State of Nevada forms 4404 LGF, and
21 related fiscal year '23/'24, central services cost
22 allocation, recreation facility fee, beach facility
23 fee, authorized staffing levels, and fiscal year
24 '23/'24 capital improvement project budget.
25 Requesting staff member Director of Finance Paul

1 Navazio. Can be found on pages 501 through 716 of
2 your board packet.

3 MR. NAVAZIO: This item is the materials,
4 discussion, and action intended to approve the
5 fiscal year 2023/2024 fiscal year budget.

6 And as noted, there's -- in your agenda,
7 there's a series of actions that will ultimately be
8 required, and the order of those actions actually
9 matters as we go through them.

10 And the way we thought to lay out the
11 agenda is to allow for very brief presentation,
12 board discussion, and then the required public
13 hearing prior to formal action.

14 Then we talked about nesting this with the
15 similar for the rec roll and the facility fee that
16 requires its action.

17 Unless there's any questions in terms of
18 the process, I would just say what we have
19 prepared -- as we have prepared for you this evening
20 is the packet that supports the actions that are
21 before you, specifically included in this item,
22 starting on pages 501 of the board packet is the
23 information related to where we've landed thus
24 far with the final budget, based on a lot of
25 discussion with the board through a series of

1 workshops, and also formed by the discussion
2 recently on things like golf rates and other venues,
3 you have in your packet a summary of the
4 District-wide budget, and we've included the history
5 of not only some years of actuals, this year's
6 budget, our estimates for this year, and then where
7 we started with our baseline budget, the tentative
8 budget approved on April 12th.

9 And we've made significant revisions to
10 where we are today with the final budget based on
11 board direction, general manager's directions, with
12 really a goal to tighten the expenditures where we
13 could, and we're prepared to answer any questions
14 that you have on that.

15 There's a summary beginning on page 509 of
16 the District-wide budget information. And then
17 summaries for the general fund, utility fund,
18 community services funds and the beach funds, and
19 the internal services.

20 There's a section on the central service
21 overhead allocation that's been updated, based on
22 reductions that we've made in the general fund
23 budget and reduce the allocations across to the
24 venues as a result.

25 There's a section on the facility fees.

1 And then we've included the state forms
2 that are required to be approved as part of the
3 final budget.

4 We've including listings of the authorized
5 budgeted positions, the year one capital plan, and
6 then the supplemental information at the back of the
7 packet, the capital plan and the current draft of
8 the five-year plan.

9 The last thing before turning it back over
10 to the board is we have provided, based on feedback
11 received from board members since this packet was
12 put out, two pieces of additional information that
13 are on your dais. They were emailed earlier, but we
14 provided hard copies. There's copies in the back
15 for members of the public, and they're sitting on
16 the website.

17 One is -- just note -- what I would call
18 are some replacement pages. There were some areas
19 that were identified that we went in and made some
20 revisions to the material that's in your packet.
21 The main one, I would say on that, there's a
22 complete set of state forms that now includes the
23 estimate for the current fiscal year, as opposed to
24 the budget estimate that's in your packet.

25 The second handout is what I've titled

1 just "supplemental material," because it largely is
2 additional information that was requested in our
3 discussions with individual trustees to provide some
4 additional information on the material that's in
5 there. We can cover that as need be as we go
6 through this.

7 But our goal and our hope this evening is
8 to answer any questions that the board has, discuss,
9 particularly, the rec fee, and any aspects of the
10 budget that the trustees are interested in
11 discussing or potentially modifying.

12 But our goal is to ultimately have board
13 action to approve the fiscal year '23/'24 budget,
14 approve the state forms to be filed with the State
15 of Nevada, and if need be, as amended by action that
16 you take this evening.

17 And then this will serve to then be the
18 budget and the work plan for the District for the
19 new fiscal year.

20 TRUSTEE TULLOCH: Point of clarification
21 before we start going into detail is -- you can see
22 from our discussions yesterday, I've got plenty of
23 tabs marked here. Actually ran out of them.

24 At the bottom on page 505 and the top of
25 page 506, it talks about 1.379 million in project

1 fund is included in the capital plan as identified
2 as appropriately accounting for as operating
3 expenses.

4 Has that 1.379 been moved into the
5 budget -- into the operating budgets for each
6 department? Is that still -- is this an extra
7 expense?

8 MR. NAVAZIO: That is in the operating
9 budget. It's in the services and supplies category,
10 but we show it to itemize the projects that make
11 that up.

12 But, yes, it is in the operating budget,
13 not in the capital.

14 TRUSTEE TULLOCH: Thank you.

15 CHAIR DENT: Any questions? Any
16 discussion by the board?

17 TRUSTEE SCHMITZ: I have a question. I
18 had asked for information relative to the staffing
19 plan, and to identify for the board any changes,
20 because last year there were changes made that the
21 board was unaware of.

22 So, I had requested that to be included,
23 and I haven't yet seen it, unless it is shown in one
24 of these green things here today.

25 MR. NAVAZIO: It is included in the

1 supplement information.

2 TRUSTEE SCHMITZ: Can you point out where
3 the identified changes are for the staffing? Can
4 you please point that out?

5 MR. NAVAZIO: Yeah. Basically, in this
6 packet -- let me start that the staffing authorized
7 positions was provided in the board packets,
8 starting on page -- well, the title sheet's page
9 548, and the list of authorized positions on page
10 549 through 553.

11 What is included in the supplemental
12 information, there are two pieces of supplemental
13 information requested, and so, again, I'm looking at
14 the supplemental handouts.

15 So this shows the same list of positions,
16 cleaned up a little bit, and it shows the 2024 FTE
17 list, next to it is 2023 FTE list with the changes.
18 It will identify the changes between the two.

19 And then we can answer any questions for
20 it. So, the net change in FTE, and then by
21 classification.

22 I believe Trustee Tulloch had also
23 requested information on showing the FTEs by venue
24 and by fund, and how they're allocated, as opposed
25 to just a list.

1 We had to play around with some formatting
2 to see how that would work, so just behind that is
3 the same list, but it'll show for each position,
4 really starting with the general fund positions, but
5 there were a couple, for instance revenue officer
6 supervisor, that's allocated across venues, and then
7 we get into utility funds positions.

8 But what we were able to do was show where
9 there's a position that might be allocated across
10 various funds.

11 So, it's really the same list we started
12 with. We've added the change from prior year, and
13 then we have a second list that shows the
14 allocations across venues for each of the positions.

15 TRUSTEE SCHMITZ: I really appreciate all
16 of the effort that you've put into this and your
17 time.

18 I'll be honest, with this amount of
19 updated material for every single form and the
20 things we asked for, I cannot make a decision on
21 this budget tonight because I've had no opportunity
22 to review the 20 extra pages of material, which is
23 what we had asked for, and the forms that were in
24 the packet didn't have the correct information in
25 them. They had budget instead of the projected

1 numbers.

2 So, I mean, I can't -- I can't vote for
3 something that I've had no opportunity to actually
4 take time and review these state forms before
5 tonight's meeting, because I have reviewed these and
6 I found errors. I reviewed them last year and found
7 errors.

8 And until I have time to take the
9 information that has been updated and provided to us
10 and review them, I can't make a decision on a budget
11 this evening.

12 MR. NAVAZIO: I understand that, Trustee
13 Schmitz, and that's always, sort of, a risk that's
14 associated with getting to the finish line.

15 I would say that -- I'm trying to think if
16 there's actually any changes that were made to the
17 proposed '23/'24 budget. There's a lot more
18 background information that has been asked and we
19 provided it.

20 I will tell you that the only change in
21 the forms that impacts the '23/'24 budget, and we
22 discussed this, was including the general fund
23 carryovers that are recommended and proposed so that
24 they're reflected in there.

25 But, I mean, other than that, we

1 continuously get requests for information. We do
2 our best to respond to them, and I would hope that
3 the trustees could at least have a discussion to get
4 you to a comfortable place.

5 But that's entirely up to the board.

6 TRUSTEE SCHMITZ: I understand.

7 However, when we don't have it to review
8 in advance and the projected numbers weren't in
9 here, the carryovers weren't in here. I know that
10 we have those numbers, but they weren't in the
11 forms.

12 I haven't had a chance to review them, and
13 that's what we're approving here tonight is these
14 forms. And I have had no opportunity to review
15 these forms after some significant modifications.

16 I just -- I understand and I really don't
17 have questions beyond as it relates to the Mountain
18 Golf Courses because the golf courses are projecting
19 just phenomenal increases, and I've asked this
20 question.

21 And I've asked the question about why our
22 budget is increasing, how is our revenue increasing
23 by 37 percent, and these numbers, I'm not just not
24 comfortable that they're attainable. And I have not
25 received any information to raise my level of

1 comfort.

2 But the bottom line is I know that a lot
3 of work went into this and it's got a lot of great
4 information in the budget.

5 But when it comes to us having to approve
6 the state forms, the state forms have all been
7 updated and are right here, and I can't review -- I
8 can't approve those state forms because I haven't
9 even had an opportunity to review them since they've
10 had some significant modifications.

11 CHAIR DENT: Just so the public in the
12 room and those watching at home know, we did receive
13 this supplemental information -- or the revised 25
14 pages at four -- after 4:00 o'clock today, so I
15 haven't reviewed them either.

16 TRUSTEE TONKING: I'm going to push back a
17 little on all of that.

18 I would say, A, these are some of the best
19 forms I've seen, and I work with school districts
20 across the country and other governmental
21 organizations in Nevada trying to fill these forms
22 out.

23 And I would want to congratulate our
24 finance staff for all the work that they do.

25 I'm also looking at that staff form, and

1 I'm pretty impressed that we got staffing down by
2 9.8 FTEs.

3 I would also say I don't think this
4 information -- the added information -- I did have
5 the opportunity to go through it, since I've been
6 home sick.

7 But I would push back and say I don't
8 think these were necessarily that significant of
9 changes into the supplemental forms, and I
10 understand, maybe, you need more time, and I'm fine
11 doing that.

12 But I do want to say that staff did a very
13 good job at preparing these kind of forms,
14 especially in comparison to what the State receives.

15 MR. NAVAZIO: Well, thank you.

16 I would also note that the updates to the
17 form in the form of estimates was nothing more than
18 taking the information that you have in the board
19 packet and transferring it to form.

20 So, there's no new information, taken as a
21 whole, but I understand and appreciate your very
22 detailed review of the formal documents that we have
23 to submit.

24 But the forms, essentially, reflect the
25 information that was provided in the packet. We

1 just didn't have time, my fault, when we put the
2 original packet together, to get those into the
3 state forms.

4 But there's no new information provided in
5 that document.

6 TRUSTEE TULLOCH: I welcome back -- I'll
7 raise the issue that I raised at a meeting
8 yesterday.

9 Thank you, Trustee Tonking, for
10 identifying it's 9.5 FTE reductions.

11 But if I go through and look at the
12 actuals and for total personnel costs for 2019/'20,
13 through to the projection for 2023/'24, we've
14 increased the total cost, there's been a 35 percent
15 increase.

16 I've just looked up the changed CPI
17 increase since May, 2019, is 17.4949 percent, so
18 there's a huge -- still a huge element of creep
19 here.

20 I noticed that, obviously, the last year's
21 budget was very generous in terms of that moving
22 from 14 million, actually, the year before to 17.8,
23 17.7 million in the budget.

24 I noticed this year we've undershot the
25 budget quite significantly, but it's still a 35

1 percent increase in total personnel costs over four
2 years; that's almost double the rate of inflation.

3 That's not consistent with the 9.5 FTE
4 reduction. I think I'm having a hard time.

5 Trustee Schmitz said, "I got this at 4:15
6 today. I haven't had time to go through the
7 reductions and FTEs."

8 I understand most of them are Mr.
9 Bandelin's reduction in seasonal staff at Diamond
10 Peak.

11 But this tells me over the last four
12 years, there's certainly been significant wage
13 creep, well above the cost of living allowance.

14 And I also know elsewhere in the packet,
15 the details, various different proposed grade
16 adjustments because people are at the top of the
17 scale, so let's increase the grades.

18 I mean, the grades, in my mind, should be
19 related to job function, not just because somebody's
20 reached the top of the their grade, we move them to
21 the next grade so they don't get salary sticking.

22 It's certainly -- again, it is my major
23 area of concern, cost creep.

24 My other major area of concern, I think
25 we've got some very optimistic revenue numbers

1 there.

2 As we discussed yesterday, my money's on
3 the -- we're going to undershoot these quite
4 significantly, which makes a huge difference in the
5 overall picture, unless we can significantly reduce
6 expenses further.

7 And if we've gone through with a
8 fine-tooth comb with the expenses so far, I'm not
9 quite sure where it would take a lot money.

10 On the capital plan, I'm still a little
11 bit confused by what we're projecting a huge capital
12 requirement for next year when we know we won't be
13 spending it.

14 Is that just to make sure that we have
15 sufficient money in the budget to comply with
16 contracts?

17 MR. NAVAZIO: That's primarily it,
18 correct.

19 TRUSTEE NOBLE: Yeah, I'm prepared to move
20 forward this evening, but a question for the two of
21 you is if this board does not approve a budget
22 tonight, what happens? Given the deadline that is
23 fast approaching.

24 MR. WINQUEST: I spoke to the Department
25 of Taxation this morning and asked this question.

1 Basically, based on the timing, we would
2 not be able to schedule another meeting. The
3 earliest we could schedule a meeting to approve
4 budget forms would be next Thursday, which June 1st.
5 I was told by the State that that would not suffice.

6 They also indicated that your board
7 approved a tentative budget, which as a reminder,
8 we're one of the only agencies in the state that
9 actually brings the tentative budget for approval by
10 the governing body; most of the time, they just
11 submit it, because it's kind of a preliminary thing
12 for the State to just make sure that we're on the
13 right track, that the forms are filled out the right
14 way.

15 I asked if there was an avenue to request
16 for an extension of a few days, and I was told no.

17 I asked what would happen if we did not
18 submit the budget by June 1st, and I was told that
19 they had to clarify, but what I was told was that
20 likely we would revert back to the current year
21 budget, or there's a possibility, she said, because
22 your board approved the tentative budget that it
23 would revert back to the approved -- the tentative
24 budget that this board approved.

25 So, I understand the concern from Trustee

1 Schmitz, but I also reiterate what Mr. Navazio just
2 said, there are no significant changes to the budget
3 forms.

4 I know you haven't had a chance to
5 evaluate the estimated actuals, but they were
6 actually in the budget, they were here. And so I
7 realize that those are changing.

8 My recommendation, based on concerns -- if
9 there's concerns from the board about making sure
10 that the budget forms are accurate and reflect all
11 of the directed revisions that may come out of this
12 evening or things that we've already done, that the
13 board allocate, I would recommend the board
14 treasurer, naturally, but anyone to work with
15 Mr. Navazio and I to make sure that the board is
16 comfortable with the forms that are going to be
17 submitted on June 1st.

18 So, if I would have known that there was
19 going to be a desire to hold another meeting to
20 approve the budget forms, I've never seen that in
21 the District, but if I would have known that that
22 was the case, we would have done that. I did not
23 know that.

24 So, I apologize for that. I did not think
25 that we were going to need to schedule a meeting

1 just to approve the actual forms after this meeting
2 this evening.

3 MR. NAVAZIO: Just to add a piece of
4 information. And I wanted to say, acknowledging
5 that there's lot of questions and potential issues
6 before a board will approve a budget, so it's not
7 any one issue.

8 I will highlight again as it relates to
9 the forms with the estimated -- I may have shared
10 this with some of the trustees when we met, but I
11 want to make sure everyone understood that the
12 purpose of the estimated numbers in the state forms
13 from the State's perspective is primarily or
14 exclusively so that the State has confidence that
15 between our projected fund balances at the end of
16 this year and the new revenues for next year,
17 they're sufficient to support the expenditure plan
18 in the '23/'24 the budget.

19 And I'll just say -- because I had this
20 conversation with the State on how important it was
21 to do the estimates. I would say for every single
22 fund and for every single part of the form, the
23 estimated actuals is, no surprise, results in a
24 larger ending fund balance at the end of this year
25 than the budget.

1 So, our ability to support the '23/'24
2 expenditure plan is actually better supported by the
3 estimates than the budget numbers that were in
4 there, and I would say there would be heightened
5 concern if all of a sudden we updated the forms and
6 provided information to the State that said we don't
7 have the funding to support the plan.

8 That is the purpose of estimate actuals,
9 at least from the State's perspective, and since we
10 had this conversation with some of the trustees, I
11 wanted to make sure that everybody was aware of that
12 and for the record.

13 TRUSTEE TONKING: I just feel frustrated
14 because this is what happens every single year. And
15 yet every year when talk about budget workshops
16 starting in October, someone on the board is like,
17 well, I think we just need to do less budget
18 workshops, we already do so many of them.

19 But then we get to this budget, and nobody
20 can approve it. Like, we keep going down this
21 vicious cycle.

22 I think I want to make it very clear that
23 this is like a us-as-a-board issue that we're not
24 good at this. Like, this has happened now every
25 year I've been on the board.

1 I'm pretty frustrated with it.

2 TRUSTEE SCHMITZ: This is not a board
3 issue. This is not having correct information in
4 our board packet.

5 So, had we had correct information in the
6 board packet, and I understand that we had -- in the
7 board packet, we do have the estimate numbers.

8 But we are here to approve these state
9 forms, and the state forms are now being modified.

10 I am okay, if our treasurer is okay with
11 saying you are going to take the responsibility of
12 working with staff to ensure that these forms are
13 consistent with the numbers that are in our packet,
14 because we have just had too many errors in the
15 past.

16 So, this is just about the forms not being
17 what the forms are that we need to submit.

18 So, if our treasurer is okay with that, I
19 would be okay with that. But then I think there's
20 things I would like to discuss as it relates to some
21 of the numbers in the budget.

22 CHAIR DENT: Absolutely. That's where I
23 wanted us to get going, because I understand the
24 issue with the forms right now, and if does take a
25 few days for a board liaison or the treasurer to

1 review the forms before they get submitted, I think
2 that could be a path forward.

3 TRUSTEE TULLOCH: I'm prepare to take on,
4 but I think I have a follow-up question.

5 What does the State do to us if we're late
6 with the budget? Is there sanctions against us?
7 And if we then change the budget after the budget is
8 submitted to the State, what is the big deal?

9 MR. NAVAZIO: I'll try to give a partial
10 answer.

11 Really, what the whole issue is the NRS
12 requires that all local agencies submit and file a
13 budget by June 1st, to the Department of Taxation.

14 And in the NRS it says that if the budget
15 is not submitted by June 1st, I believe the language
16 in the NRS says that the current-year budget,
17 basically, is the de facto budget going forward.

18 The second part that -- no, I don't think
19 there's any sanctions or penalties, as it was
20 explained to me last year when I asked, I haven't
21 asked recently.

22 The second part is if the board were then
23 to subsequently take action to approve the final
24 budget, which is filed after June 1st, that budget
25 doesn't just automatically become the new budget.

1 You know, thank you for update. The State -- it has
2 to go through a process and the State has to,
3 effectively, approve the amending of the default
4 budget, but it's just a process.

5 So, I wouldn't want to make it sound like
6 anything terrible happens. The key is that there
7 needs to be some spending authority proved or in
8 place for the board and the District to continue to
9 operate until the board's comfortable with the
10 budget.

11 TRUSTEE NOBLE: Worse case, we'd be left
12 with the tentative budget or last year's budget,
13 doesn't make much difference, but the board can
14 still subsequently change that and restrict spending
15 and expenses on it.

16 But there's not a sanction. I don't think
17 the FBI's going to be at our door.

18 MR. WINQUEST: I'd like to add that that
19 should be an absolutely last resort. We've worked
20 really hard to develop the reputation we have as an
21 agency. I was told yesterday that we are one of the
22 model agencies in the state, as far as our
23 budgeting and everything we do.

24 And so if that's where it has to go, it's
25 where it has to go.

1 But I don't -- based on the work that
2 we've done, based on feedback that we've taken from
3 the board, based on the direction that staff has
4 taken from me, based on our discussions with board
5 members this week, I believe that we should be able
6 to work through the process, listen to what the
7 concerns are with numbers, the existing numbers,
8 take direction, identify revisions that need to be
9 made, make those revisions, update the state forms,
10 work with you, and hopefully get to the finish line.

11 I believe the staff has done a really good
12 job. I understand some of the concerns that we've
13 already talked about. It's not perfect and never
14 will be.

15 CHAIR DENT: All right. Are there changes
16 you guys want to see made to the budget? Talking
17 about the forms doesn't get anywhere, and we have
18 another two-and-a-half hours until this meeting is
19 over, so let's get some of these items off our
20 plate.

21 TRUSTEE SCHMITZ: I would specifically
22 like to remove some of the budget from the Mountain
23 Course.

24 It seems like in years past, if you
25 remember the presentation that we did, it was

1 significantly over-budgeting for expenses.

2 And when we look at what the estimated
3 actuals are, and then we're doing a budget increase
4 of another 100,000, 100,000, about \$300,000, when we
5 looked at Mountain Course specifically, we had
6 noticed that there was about anywhere from a 3- to
7 \$400,000 uptick on where the expenses were budgeted
8 compared to actual.

9 And I think it's great that staff has
10 brought the expenses down. I would like to just
11 say, look, we need to bring the budget for those
12 expenses down so that we're not over-budgeting yet
13 again.

14 So, I would like to request about \$300,000
15 come out of the operating expenses of Mountain
16 Course. And I would just like to have confirmation
17 that this charges for services for the Mountain
18 Course is realistic. It's a 37 percent increase in
19 revenue.

20 Now, if that's good, great, I commend
21 them. I just want us to be realistic in our
22 budgets. That's all. And realistic on forecast for
23 revenue and better at estimating our budget for our
24 expenses.

25 The other thing with the golf courses,

1 it's more about food and beverage.

2 Now we're going to take on food and
3 beverages at the beaches, and now know that we have
4 been losing significant dollars on food and beverage
5 at the Champ Course, and I would like to know that
6 we are taking corrective action and that when we're
7 increasing these estimates of what we think we're
8 going to be able to bring in revenue for food and
9 beverage, that they are realistic numbers, and that
10 we have addressed whatever issue there is of why
11 we're losing so much money on food and beverage.

12 CHAIR DENT: Understood.

13 TRUSTEE TONKING: I had a question. I
14 don't know how we can take \$300,000 out of a budget
15 if we don't know where we're taking it out of. I
16 feel like that's alarming to me.

17 Also my question is: Is food and
18 beverage, as a whole -- it looks like it's making
19 money as whole, it's just when we take it out
20 separately? Food and beverage, overall, I believe
21 is making money; is that correct?

22 MR. NAVAZIO: Yeah, I believe so. I'm
23 going to -- Mr. Howard is here to address some of
24 these questions.

25 I would say two things. One, in

1 aggregate, per the budget, absolutely. And I just
2 will remind the board the same thing that we
3 discussed during the golf discussion and maybe
4 during the budget workshops is that I'm no expert in
5 food and beverage, but over the last couple of
6 years, it has been exceedingly challenging for food
7 and beverage here at the District, and I would say
8 any, kind of, food and beverage operation in
9 general, with, you know, two years ago, limited
10 capacity. Last year we had very new challenges in
11 the staffing.

12 So, the difference between what you've
13 seen in our actuals recently and what's in the
14 budget is an assumption of returning to, more or
15 less, normal operations consistent with what we've
16 seen in prior years where the revenues were there.

17 The venues managed to break even, if not
18 bring a profit, and we can have the discussion about
19 with or without capital depreciation.

20 But the biggest difference, particularly
21 in food and beverage, between our most-recent
22 actuals and next year's budget is the assumption
23 that we are going to be fully staffed. We're going
24 to have folks frequently in our facilities and our
25 food and beverage establishments, and that based on

1 how they operate under normal circumstances, there
2 are margins built in that ensure that, and Darren
3 and his staff also have the ability that when the
4 revenues aren't coming in as expected, the ability
5 to sort of dial down the staffing to do that. But
6 it is a management challenge to do.

7 I will say last year and the year before
8 that are not necessarily the benchmark for how we
9 prepared this budget and what our expectations is
10 for the financial performance of our venues going
11 forward.

12 MR. HOWARD: I will echo a lot of what Mr.
13 Navazio said. But I do have our Director of Food
14 and Beverage, Bill Vandenberg, is ready to speak to
15 why he thinks that we're on track to have a good
16 year this year. I think we need to let him have a
17 couple minutes.

18 MR. VANDENBERG: Good evening. And I'll
19 echo what Director Navazio said.

20 In the 16 years that I've worked for the
21 District, I've never been able to say we're actually
22 one hundred percent staffed, and we're ready for one
23 hundred percent capacity.

24 With that, that means that we can get as
25 many people through the restaurant as possible, that

1 equates to checks, and that our check average is way
2 up. I don't see how this budgeted number is
3 unattainable.

4 The past two years have been incredibly
5 difficult for staffing, COVID challenges, smoke,
6 fires, all of that really have taken its toll on
7 food and beverage.

8 CHAIR DENT: Any additional questions from
9 the board?

10 TRUSTEE SCHMITZ: What is the definition
11 of way up?

12 MR. VANDENBERG: As far as the check
13 average?

14 CHAIR DENT: That's correct.

15 MR. VANDENBERG: Right now, we are
16 trending at \$59 per check. And last year, it was
17 49. And then also our checks, last year, we were at
18 11,000, the year before, it was 9,600, the year
19 before that, 8,000. But our best year was 15,000
20 checks, and that was in 2018.

21 So our budgeted checks right now are
22 16,500.

23 TRUSTEE TULLOCH: That's obviously pretty
24 aggressive going from 11,000 checks with a 20
25 percent increase in average check to 16,000. It's a

1 lot, and I'll come back to who is responsible for
2 delivering on these.

3 With respect to, well, okay, it's good.
4 Overall, we make a profit in food and beverage, I
5 think -- I haven't gone through the deep dive in
6 golf and having had golfers wanting to have food and
7 beverage included in the revenues, I think I fully
8 agree with that.

9 But this looks like now we're just looking
10 for another subsidy in food and beverage and golf
11 since we've been losing a thousand bucks a day in
12 the past -- I think we need to understand what it
13 is. I think in something like food and beverage,
14 when we're charging 20 bucks for a cocktail and
15 we're still losing huge money, there is --
16 obviously, there's issues there.

17 My final question is actually for General
18 Manager Winquest. Have each of these venue managers
19 and these directors signed up for these targets so
20 they know they're going to be held responsible for
21 them?

22 MR. WINQUEST: The answer would be yes.
23 In the event that they are trending to not meet
24 these revenue projections, then my expectation would
25 be that we would have the equivalent savings on the

1 expense side.

2 So, I understand -- and have I been a
3 little nervous about some of these projections?

4 Yes. Have I pushed back on staff? Yes.

5 But I really want to trust the staff and
6 what they think -- you just heard from Director
7 Vandenberg, who's been here for 16 years, I think he
8 understands the food and beverage operations here at
9 the District.

10 And I'll just echo that everybody that I
11 know in the food and beverage industry just got
12 absolutely killed between '19, '20, '21, and '22.
13 It's just what we've seen everywhere.

14 So, yes, I will hold my staff accountable
15 if they can't meet these revenue projections or if
16 they can't find the expenditure savings to offset
17 that.

18 I understand the concern, but that's how
19 I'm going to handle it.

20 TRUSTEE TULLOCH: I follow up on that.
21 I'm assuming these will be written into each
22 director's performance plan as well?

23 MR. WINQUEST: Financial performance is in
24 their goals, that is correct. As you know, their
25 evaluations are confidential, so I'm not going to

1 get into a lot of detail about how I work with my
2 staff, but I can assure you that there will be
3 accountability.

4 In particular, you can ask Mr. Howard and
5 Mr. Vandenberg, I've made it extremely clear that I
6 have deep concerns about financial performance of
7 food and beverage at the Championship Course.

8 I will acknowledge that we've seen
9 different results at some of the other venues that
10 are encouraging.

11 So my hope is that -- when I look at food
12 and beverage, what I'm focusing on is the Champ
13 Course.

14 Of course, we'd like to see enhanced
15 performance everywhere, but that's where my biggest
16 concern is as well -- is The Grill as well as some
17 of the snack bar activities there.

18 TRUSTEE TULLOCH: It hasn't actually
19 answered my question.

20 Obviously, my prior question was that
21 these directors and venue managers have signed up to
22 these numbers. So if they've signed up to these
23 numbers, I have assumed that these revenue
24 projections would be a line item in their
25 performance plan.

1 I think it's a fairly simple -- I see the
2 human resources director nodding at that back, so
3 it's a fairly straightforward question.

4 MR. WINQUEST: Financial performance at
5 the venues that they manage is built into their
6 evaluation goals.

7 TRUSTEE TULLOCH: Again, I said the
8 revenue -- the projected revenues.

9 MR. WINQUEST: So, yeah. Financial
10 performance includes revenue projections.

11 TRUSTEE TULLOCH: Okay. I would expect to
12 see it specifically as a line item.

13 Follow-up on that for Director Navazio.
14 Given that -- I think -- full disclosure, Director
15 Navazio and I have a case of beer on this of whether
16 the revenue projections come in correct or not.

17 How regularly can you give us updates and
18 how quickly can you give the board updates?

19 I think you've heard it from several board
20 members, we're all nervous about the projections.
21 Even General Manager Winquest is nervous about the
22 projections.

23 I would like -- typically in this type of
24 venture, I would expect to see weekly revenue
25 updates.

1 How quickly can you provide the board with
2 updates?

3 MR. NAVAZIO: We could provide -- the
4 revenues are recorded and posted every night for all
5 the venues. We can figure out the mechanism by
6 which we can provide revenue updates.

7 I would also just echo what the GM said
8 that, as far as overall performance, personally, as
9 director of financial, I do think, kind of, the
10 bottom line is the bottom line, because there are
11 situations where if you pick one line item, like
12 revenues or things that are out of a director's
13 control sometimes, and the focus at the staff level
14 is based on these projections achieving the net
15 results, and so there may be some variances in the
16 revenues, and that's when managers are expected to
17 make appropriate adjustments on the expenditure
18 side. Again, they're not entirely in the control.

19 Revenues is an appropriate focus, but we
20 would like to bring you the full picture.

21 To circle back to your question, if the
22 board wants weekly revenue updates, we could do
23 that. What I would also offer or suggest is, while
24 we post reports monthly, we only come to the board
25 formally on a quarterly basis, and I think it may be

1 appropriate to bring you monthly reports and have
2 the discussion with the board, provided that we also
3 produce those reports on a timely basis within a
4 reasonable time at the end of month-end.

5 But clearly what we're hearing is more
6 oversight and more communication with the board on
7 the financial performance outside of our quarterly
8 updates.

9 TRUSTEE TULLOCH: This is not just
10 oversight. It's looking at the revenues since we've
11 seen some very aggressive revenue numbers here.

12 We've apparently made a very aggressive
13 reduction in expenses in this budget proposed, so if
14 we undershoot revenues by 20 percent, that's -- I
15 heard Trustee Tonking say, well, we can't take
16 \$300,000 in costs out. So I don't think there is a
17 capacity to reduce costs if we've done as good a job
18 as you say here going through line by line and
19 expenses.

20 I don't think it's necessarily possible to
21 make up for reduction. Certainly in the initial
22 stages of the next few months, I'd like to see
23 revenue numbers weekly. Not just for oversight,
24 just so the board can actually have some confidence
25 in these things have been achieved.

1 I agree with you, it's the bottom line
2 that is there. The revenue targets just seem off.
3 I've reduced my expenses has not necessarily given
4 me a bonus for it. I've been dinged for that when
5 I've projected revenues I'm expected to make.

6 MR. WINQUEST: I guess I would add that as
7 far as a lot of the costs reductions that you've
8 seen, I believe a lot of those are a result of
9 trends that we've seen with the unpredictability
10 over the last few years of budgeting and what to
11 expect and what are we going to be allowed to do per
12 COVID.

13 I think over the course of those years,
14 we've had some line items, especially in service and
15 supplies that had gotten out of whack. So I think a
16 lot of the reductions that you're seeing are
17 actually reductions that we should have made, that
18 we're identifying trends over the last several
19 years.

20 So, I believe for the most part that the
21 expense projections are tided to the revenue
22 projections -- that is the discussion I've had with
23 the venue managers is that don't put yourself in a
24 situation where you're wound up so tight that you
25 can't reduce expenses if you're not hitting your

1 revenue projections. Because, to me, that would be
2 bad budgeting. So we'll monitor it closely.

3 And, certainly, if we can find a way to
4 deliver weekly revenue updates on all the venues,
5 that's fine, and we would love to do that to make
6 sure the board is comfortable.

7 To your point, and we've been talking
8 about quite a bit, is we're able to make adjustments
9 at that point in time rather than going through a
10 summer, looking back, and seeing that, wow, we were
11 20 percent less in our revenue projections, and if
12 we would have known that a little bit sooner, we
13 could have been a little bit more aggressive with
14 our cost reductions.

15 I have no issue with that request from the
16 board.

17 TRUSTEE TULLOCH: Perhaps, if you could
18 just give us a weekly report that included the
19 weekly revenue in that, and then it can be a report
20 to the board -- every board meeting as well, just to
21 keep the public informed.

22 It might be suitable for just including in
23 your weekly report to the board.

24 MR. WINQUEST: Try to include those in the
25 weekly highlights.

1 Chair?

2 CHAIR DENT: Hold on. I'm just watching
3 the time knowing we have many public comments and
4 many agenda items to get through.

5 As far as the budget as it's presented,
6 are there additional budgeted items that trustees
7 want to have changed? This is our only opportunity
8 in May to make those changes, so if you do have
9 them, please put them forward.

10 Then at least we know what that looks like
11 as we could potentially back into the rec roll,
12 which is also an item we need to approve tonight.

13 So, I just want to make sure we're focused
14 on that matter.

15 MR. WINQUEST: Trustee Schmitz brought up
16 a \$300,000 deduction in Mountain Course.

17 My question on that is what -- when I look
18 at the sources and uses, I could see where you're
19 looking at labor. So, we're projecting \$614,000,
20 we're projecting 501,000 estimated actuals, so I can
21 understand why you have the concern there.

22 But then when I look down at services and
23 supplies, we're projecting at 381,000. I realize
24 that we're projected at 283 this current year, but
25 then when you go back to '21/'22 actuals, we were at

1 \$345,000.

2 I've heard from Mr. Howard that petroleum
3 projects have gone up 45 percent just in the last
4 few years. Petroleum products, which is almost
5 everything we use at the golf course.

6 So, I guess I'm just asking, where are we
7 going to get that 300,000? I can understand a
8 reduction in labor, but I just want to know where
9 else you were looking?

10 TRUSTEE SCHMITZ: I was just stating that,
11 as we have seen in our actuals versus --

12 MR. WINQUEST: Got it.

13 TRUSTEE SCHMITZ: -- we've had this huge
14 gap. So, obviously, we're over-budgeting, and I'm
15 not going to sit here and go, take it from here,
16 take it from there.

17 But when we think back on what the golf
18 for Mountain specifically looked like, it was
19 significantly over-budgeted compared to actuals.

20 And all I'm trying to get at is to say
21 let's close that gap. And it was anywhere from 3-
22 to \$400,000.

23 MR. WINQUEST: I remember that.

24 MR. NAVAZIO: I'm just going to add that
25 between baseline, were at 1.6, the tentative, we

1 were at 1.5, and then the final budget, we were at
2 1.4.

3 So, I would just say that about \$200,000
4 of that has already been reduced, and there may be
5 more, but that is exactly the direction from the
6 board, and that's what was put -- we're currently
7 actually even lower than last year's budget but --

8 TRUSTEE SCHMITZ: It's not about budget,
9 it's about --

10 CHAIR DENT: It was about last year's
11 budget. Our last year -- and this is what we've
12 been hitting on with all the venues, our budgets
13 were so inflated. And that's all we're asking is
14 just to reduce the budget knowing that we do have
15 \$15 million in fund balance if we did need to go
16 back.

17 We just wanted to reset the budgeted
18 numbers that we're going after, and we've been
19 asking for this entire budget process.

20 TRUSTEE NOBLE: I think this would have
21 been a great conversation to have when the golf
22 budget came up, but doing this at, not the eleventh
23 hour, but the 11:45 hour, and just coming up,
24 whether it's 100, 200, or 300,000, without allowing
25 staff to dig into that to see if that's even doable,

1 given the reductions that have already been proposed
2 and put before the board, I think it's just -- it's
3 not the right time to be doing it this very last
4 budget meeting.

5 TRUSTEE SCHMITZ: Just to be clear, I have
6 been requesting this for many, many, many weeks.
7 This is not a last-minute request. It has been
8 something that, since that budget number came out, I
9 have been asking and talking to staff about bringing
10 those numbers closer together.

11 And it's not our job as a board to sit
12 here and say, this line item should be changed, and
13 this line item should be changed.

14 But when we look at it and we saw those
15 reports, and it was such a significant gap, I have
16 been asking staff to close that gap.

17 MR. NAVAZIO: We did that. Where we ended
18 that conversation is that there's still a gap, and
19 it was a conversation about the pyramid and
20 everything else.

21 In terms of closing completely, I would
22 just say that as a result of that discussion and
23 with the work you did on the rates, Darren did
24 reduce the budget by about \$165,000, and it's
25 actually almost \$100,000 less than the prior year

1 budget.

2 And with the revenue adjustment, we think
3 that we have made progress in addressing that gap.

4 It very well may be that even with a great
5 season and lots of golfers up there that we will not
6 spend this entire budget.

7 But I'm also looking at it that -- the
8 insurance is what it is, the utilities is going up,
9 you got the depreciation. The only place to reduce
10 it is in services and supplies and personnel, and
11 that's service levels.

12 So -- and that then has revenue impact.
13 So, it's a little bit of a -- but we hear you loud
14 and clear. I think the board's been consistent on
15 it.

16 Just having worked on this with Indra and
17 the staff, they've taken that to heart, and have
18 worked really hard to reduce where they think it's
19 prudent and appropriate.

20 And leave it at that.

21 TRUSTEE TONKING: I think you answered my
22 question.

23 I've seen these cuts come up -- because
24 this is a big concern for me as well, the gap and
25 our actuals for a budget.

1 And I remember having this conversation
2 with you and Director Navazio, and I have seen
3 changes to that. It may not be perfect, and it's
4 going to be hard this year to judge how perfect it
5 was, given the snow and lateness of the season, and,
6 hopefully, we don't have a fire season because
7 there's so much moisture. Maybe it will end up
8 being the same as it was from the past, season-wise.

9 But I do feel like I had asked for this as
10 well. I asked to see what -- Trustee Schmitz had
11 showed her charts, and I feel like you have
12 addressed that issue in some extent. Maybe not the
13 full \$300,000, but I do feel like the budget feels
14 much more tighter and maybe not a little above what
15 it should have been before. I would push back a
16 little on that.

17 CHAIR DENT: Are other items the board
18 would like to see adjusted?

19 TRUSTEE TULLOCH: I've -- I wouldn't say
20 I'm totally with it. I think there's still --
21 having spent years going through these and preparing
22 them myself, I could put my finger on lots of
23 things. I'm not going to do that here publically.

24 I think staff made a good effort. I think
25 it's certainly an improvement of what we've seen in

1 the past.

2 I understand the concerns. I think it's
3 -- we -- I think it's with all the budget. I mean,
4 typically, when I've run similar operating
5 businesses, it may be a budget, but I still --
6 there's still an internal stretch target for
7 directors and managers to actually under issue the
8 expenses. To -- typically, I put a stretch target
9 on top of that to make sure that when we short fall
10 on revenues, we're actually -- we can still deliver
11 the bottom line.

12 I'm sure General Manager Winquest has
13 thought of that and put a five percent stretch
14 target on every venue to reduce expenses by five
15 percent wherever possible.

16 I think, particularly in golf, this --
17 given the concern, I would suggest that this is
18 something that we do put an internal stretch on it.
19 There may be a budget there, but don't expect to
20 spend it.

21 CHAIR DENT: Understood.

22 MR. WINQUEST: So, on the Mountain Course,
23 Mr. Howard and I and staff are going to take another
24 run through labor and services and supplies.

25 I can't imagine that we're going to be

1 able to find \$300,000, but we'll take another run
2 through it.

3 Then we will let the board know as part --
4 we will be tracking everything we're going to change
5 as we update the forms. Trustee Tulloch, you'll be
6 heavily involved in that.

7 Then we will report back on any additional
8 reductions to the Mountain Course.

9 CHAIR DENT: Any further discussion by the
10 board?

11 Okay. Seeing none. How about we'll take
12 a little pause, and we'll open public comment with
13 this item.

14 Item G 8, public comment.

15 G 3.

16 CHAIR DENT: There's going to be a
17 three-minute public comment as it relates to the
18 hearing on the budget. We do have one individual in
19 the room that has put in for public comment.

20 MR. NELSON: Just, Chair, want to make it
21 clear, it's the public hearing and not just the
22 public comment. I know it's just a matter of form,
23 but so there's no question for the record.

24 CHAIR DENT: That is correct. It's a
25 public hearing on the budget. Thank you for the

1 correction.

2 G 3, formerly G 8. Thank you.

3 Mr. Katz, you have three minutes to speak.

4 If anyone else in the room would like to
5 comment on this, this is your time. This is the
6 budget hearing.

7 MR. KATZ: Thank you. Aaron Katz.

8 You know our goal -- listening to
9 Mr. Navazio, let me tell you what his goal really
10 is. The means justifying the ends.

11 This has been going on for 50 years. They
12 intentionally over-budget expenses. \$7 million a
13 year. They need to come up with the 7 million.
14 Where are they going to get it? The means justify
15 the ends, that's what it's all about. And it's
16 garbage.

17 I was listening to all this stuff about
18 marketing, well, one of its news circulars is: Food
19 and Beverage Summary.

20 I see down here, minus \$872,000. Now, I
21 haven't had a chance to go over this, but that
22 doesn't sound to me like breakeven.

23 You want to start dropping some expenses,
24 let's do it. Eliminate marketing, \$1.1 million.
25 Eliminate the IVGID quarterly. Raymore told you

1 it's only costing us 2,000 an issue. He is wrong,
2 wrong, wrong, wrong. It's at least \$50,000 maybe
3 close to 100,000.

4 Here's another one: Eliminate internal
5 services, 3.2 million.

6 Don't you understand you're budgeting no
7 money to internal services to pay for expenses. The
8 only way they get any money is when they come up
9 here and speak at a public hearing and then bill us
10 for coming to speak at a public hearing. We don't
11 need that.

12 Food and beverage, I've just told you,
13 here is a way to eliminate 800,000 of it. We
14 shouldn't be in the food and beverage business.
15 That's why we got the problem.

16 We got a problem with the rec fee. We're
17 not following the law. Of course, staff doesn't
18 care about it.

19 We got a problem with central services.
20 We're not following the law. I already made the
21 argument.

22 Staffing is totally out of control.
23 That's one of the elements of the budget.

24 CIPs, we can eliminate -- I sent you an
25 email on it, 5. -- was it? -- 13 million.

1 \$4 million for the beach house. We
2 haven't decided to go forward with the beach house.
3 Why are we budgeting 4 million?

4 A million for the dog park. Now we're not
5 going to do the dog park over on the Village, what's
6 the million for? You can eliminate 5 million
7 instantly for it.

8 Operational expenses, everything they do
9 wasteful. Brie Waters, I had to that listen to.
10 Did she tell you we've already budgeting \$10,000
11 this year for her to go get a design of the skate
12 park. And what has she done? Nothing. And how
13 much does she charge for what she has done? How
14 much is she charging us tonight to do? And how much
15 is she going to charge us in a month when she comes
16 back with all the options?

17 It's waste, waste, waste. We need to put
18 an end to it. Cut \$5 million out of the budget.
19 You tell staff --

20 CHAIR DENT: Thank you, Mr. Katz.

21 Is there any additional comments regarding
22 the budget hearing in the room?

23 MR. DOBLER: Cliff Dobler. This written
24 statement should be made part of the meeting
25 minutes.

1 The general fund two years ago had a fund
2 balance of over 6 million. Based on state budget
3 forms, there will be only 2.4 million at the end of
4 June, 2024. The major cause is adding expenses and
5 capital costs for the parks, which has a budget of
6 2.7 million. Revenues only offset \$50,000 of these
7 expenses.

8 By the end of 2025, the general fund will
9 probably be upside down.

10 Thank goodness we don't have to think
11 about a new office building.

12 The utility fund on pages 537 and 538
13 illuminate several problems. On page 537, it
14 indicates that only 51 million will be drawn on the
15 maximum loan of 52.7 million clean water loan, but
16 then on page 538, it indicates that the loan
17 proceeds received in 2023 and '24 will be
18 54,600,000, exceeding the maximum loan amount by a
19 million 860, how this that possible?

20 On page 537, capital contributions and
21 grants are shown separately but then combined on
22 page 538 and labeled "capital contributions."
23 Outside grants make up 7.1 million and should be
24 listed separately.

25 I object to budgeting the entire pipeline

1 project in 2024 when it is planned to extend into
2 2025 and 2026.

3 In addition, in entire loan proceeds are
4 planned to be drawn down in 2024, which does not
5 seem prudent and contrary to previous managements'
6 statements and loan covenants.

7 There is no indication that \$1.6 million
8 loan from the Federal Department of Environmental
9 Protection as been addressed unless the amount is
10 buried in larger pipeline loan.

11 For community services, it is good to see
12 on paper that the operating budget, including
13 depreciation, will only lose \$154,000.

14 The puny 2.4 million for capital projects
15 involves 13 items with 55 percent used to buy
16 (inaudible) and replace snow-making equipment. This
17 is over a million dollars budgeted for the
18 engineering department to run around and act busy.
19 Where will they be charging their time?

20 At the end of fiscal year 2024, the fund
21 will have more money than at the beginning of the
22 year, so, of course, no (inaudible) is needed.

23 At the beaches, Navazio has decided that
24 he can increase revenues by over \$1 million from the
25 actual averages of 2023/'24, a 145 percent increase.

1 Fat chance of that happening.

2 Operations are budgeted to lose 721,000,
3 but will lose much more.

4 The beach capital budget is 4.4 million; 4
5 million of it, 91 percent, is for the beach
6 building. The money has been set aside obtained
7 from prior year facility fees. Currently, the fund
8 has --

9 CHAIR DENT: Next public comment, please.

10 MR. WRIGHT: Frank Wright.

11 I would encourage one of you board members
12 to ask Mr. Winquest who he spoke to at the
13 Department of Taxation.

14 Then I would request that one of you board
15 members pick the phone up and call that person at
16 the Department of Taxation and find out exactly what
17 he was told.

18 I'm guaranteeing you what he told you
19 tonight is bullshit.

20 You just have to understand, Navazio,
21 Winquest, they're nuts. The stuff that they say
22 when you point a question at them to save money,
23 they don't have answers. They don't have answers.

24 I'll tell you right now, they're losing a
25 lot of money be every day, and they're not even

1 opened, because their over-staffed, over-budgeted
2 with employees that are just not worth it.

3 Why do we pay these kind of salaries to
4 people who work three or four months year?
5 Unbelievable. You don't have to sell one hamburger.
6 You're losing. There's no way they're going to
7 cover these costs. Unbelievable.

8 I just -- I listen to this stuff, and I
9 go, these are professional people? These are people
10 that are talking to a board who's asking some pretty
11 poignant questions, and you don't have answers to
12 them? And you want to approve this?

13 But the biggest thing is the salary
14 increases. Why are you moving people up on the
15 salary level? They're all incompetent.

16 Would you give anybody a raise in this
17 district? They're losing tons of money. Tons and
18 tons of money. The golf courses will probably make
19 money if we made it fair for everybody that could
20 play.

21 But you can't make money when you're
22 giving away the farm. I'm sorry. It's just not
23 going to happen.

24 Thank you.

25 CHAIR DENT: Any additional comments in

1 the queue?

2 MATT: There are not, Mr. Chair.

3 CHAIR DENT: Thank you.

4 That will close our public hearing.

5 Do we want to --

6 (Inaudible comment by unidentified
7 speaker.)

8 CHAIR DENT: Josh, you want to weigh-in on
9 that?

10 MR. NELSON: Yes. Absolutely, Trustee
11 Schmitz, but I'd recommend we officially close the
12 public hearing before we turn it back to the board,
13 if that's okay.

14 CHAIR DENT: Is there a motion to close
15 the public hearing?

16 TRUSTEE TONKING: I move we close the
17 public hearing.

18 CHAIR DENT: Motion's been made. Is there
19 a second?

20 TRUSTEE NOBLE: Second.

21 CHAIR DENT: Motion's been made and
22 seconded. Any discussion by the board?

23 All those in favor, state aye.

24 TRUSTEE TONKING: Aye.

25 TRUSTEE TULLOCH: Aye.

1 TRUSTEE NOBLE: Aye.

2 TRUSTEE SCHMITZ: Aye.

3 CHAIR DENT: Aye.

4 Opposed? Motion passes 5/0.

5 All right. That closes out the public
6 hearing. Do we want to continue our discussion --
7 or move on to item G 4, formerly G 9, and continue
8 our discussion, or do we want to jump over to item G
9 5, formerly G 4, and have a discussion around the
10 resolution as it's associated with the standby
11 services charge?

12 TRUSTEE SCHMITZ: May I make a request to
13 just have some follow-up based on some public
14 comment?

15 CHAIR DENT: Go ahead.

16 TRUSTEE SCHMITZ: Just -- in one of
17 packets, they're not really labeled, it's just
18 something, I guess, supplemental information, Mr.
19 Katz had referenced to the very last page, food and
20 beverage, and I believe he might have misinterpreted
21 the number at the bottom, which is a negative --
22 it's reflecting it as a negative 873,000.

23 But on certain occasions, depending on the
24 format of our financial information, if you look up,
25 the revenue numbers are negative and expense numbers

1 are positive, so this is actually reflecting a
2 positive, not a negative.

3 I just wanted to point that out.

4 Something else that was said in public
5 comment, and it was actually something that I
6 discussed with Director of Finance Navazio and
7 actually the general manager as well, is that in
8 this packet -- it's great that -- I appreciate that
9 on page 650, when it relates to building services,
10 they identify what percentage of their time is
11 billed out.

12 But we don't have any data like that
13 relative to the engineering department, and I feel
14 that we should have that and that should be provided
15 to us.

16 And I think there was a question about the
17 loan draw down as well.

18 But I think that the engineering time, we
19 should have that information to know what the budget
20 is.

21 And I understand we need to do salary
22 increases, but when you're increasing people in
23 salary grades, it's not just about what their salary
24 level is, it's about the job description and the
25 responsibilities of the job.

1 And what isn't in here is anything that
2 describes why these positions are being adjusted by
3 two salary grades.

4 MR. WINQUEST: I did speak -- we did have
5 that discussion. I did speak with our director of
6 HR, and she's fully prepared to explain that if
7 you'd like. We're talking about the salary grade.

8 I agree, we're not saying that that's not
9 true, but she's prepared to justify --

10 CHAIR DENT: Do we want to bring that now
11 or when we come back to the budget?

12 TRUSTEE SCHMITZ: I don't think we need
13 that now.

14 I think what's important is the -- if
15 there's more reason and justification, we should
16 know that.

17 Because when you move people from salary
18 grades, it's not just because the their salary has
19 reached the top end of the range. It's because they
20 have a job description that is mapped to a different
21 clarification.

22 MR. WRIGHT: Yeah. And a couple of them
23 were exactly the latter of what you just described.
24 So, I completely understand.

25 I think what you're asking for is just

1 more description and executive summaries that give
2 you that information.

3 CHAIR DENT: That's it.

4 MR. WRIGHT: Fully acknowledged.

5 CHAIR DENT: Okay. All right. Let's go
6 to item --

7 TRUSTEE TULLOCH: Just also following up
8 on something in public comment, and also some
9 corrections from what we were told on marketing at
10 the last board meeting.

11 We're told that the Incline quarterly or
12 fifthly or whatever it is now, was only \$20,000.
13 I've gone through the whole marketing spend here,
14 and it's the first time we've actually been able to
15 to see something.

16 I haven't had a time to study this since
17 it came in at 4:15 this afternoon. I'm trying to
18 read through the very small print.

19 Yeah, I mean, if we look at marketing, it
20 says the marketing spend is 1.1 million. It's
21 rather different than the claimed \$20,000.
22 Obviously, there's part of the salaries and
23 everything that goes into the IVGID quarterly.

24 I would ask Mr. Winquest to come back with
25 some real costs on that.

1 MR. WINQUEST: On the IVGID magazine, it
2 is -- the dollars that we spend, not including staff
3 time, is around \$20,000.

4 But if you're asking me to project out
5 staff time, we can try to do that. It's not going
6 to happen right now. But if that's the granular
7 level you want to get, we can get you that
8 information. Projected.

9 TRUSTEE TULLOCH: Understood. It's just
10 to correct the record when it was claimed to only
11 cost us \$20,000. I mean, we know there's staff time
12 involved.

13 CHAIR DENT: Moving on to item G 5,
14 formerly G 4.

15 G 5.

16 CHAIR DENT: Discussion of the resolution
17 1902: A resolution approving the report for
18 collection of recreation standby and services
19 charges for fiscal year 2023/2024. Requesting staff
20 member Direct of Finance Paul Navazio. It's going
21 to be found on pages 483 through 499 of your board
22 packet.

23 MR. NAVAZIO: Again, this is one component
24 of the budget, obviously the setting of recreation
25 facility fee and the beach facility fee.

1 This item is intended to achieve two
2 things: One is following discussion and a public
3 hearing, the setting of the recreation and beach
4 facility fee for fiscal year '23/'24, and the
5 resolution and the approval of the report, which,
6 again, will be amended based on where the board
7 lands on the facility fees, is the means by which
8 the fee is collected.

9 And as the board knows, the public is
10 probably well aware that the fee has been
11 historically collected through the property tax
12 bills issued by Washoe County.

13 And so the resolution and the report and
14 public hearing are required by the county in order
15 for us prepare the roll, submit it to the county.

16 They also have a soft target date to
17 receive the preliminary rec roll by June 1st, merely
18 to make sure that all our parcel data matches up
19 with the Washoe County data, finalize the roll by
20 June 15th, and that allows for the county time to
21 place it on the property tax bills.

22 Included in this agenda item, and the same
23 information is also in the budget discussion, but
24 beginning on pages 488 through 489, are some, not so
25 much recommendations, by some alternatives or some

1 scenarios for the board to consider in the setting
2 of the fees.

3 There was some supplemental information
4 provided at the request of trustees that is in the
5 supplemental information packet. It's the first
6 section, which takes this information and adds a
7 little bit relative to the impacts of the different
8 potential levels for the fees on the fund balances
9 for the various funds.

10 I think I'll turn it over to the trustees
11 in part because we spoke to most of the trustees
12 individually about the information and what was
13 provided.

14 So with that, I'll just hand it back to
15 the Chair for trustees' discussion.

16 CHAIR DENT: Any questions, comments,
17 suggestions?

18 TRUSTEE TULLOCH: I'm trying to struggle
19 with the print here. I'm not sure if these are new
20 scenarios that's been introduced or different ones.
21 We got these at 4:15 this afternoon. It's kind of
22 hard to do.

23 We're also well aware we've been
24 over-collecting for multiple years. We've been
25 collecting money in the rec fee for bonds that have

1 been paid, years ago, after assuring the residents
2 that when we added bond costs to the rec fee, these
3 would cancel out.

4 That's one reason our budgets -- our fund
5 balances are way over.

6 I think Mr. Katz has made a -- some very
7 strong points about it in terms of the compliance to
8 the NRS. I'll need to defer to Josh on that.

9 I don't think we should be continuing to
10 over-collect. I think that's -- and I'm glad -- if
11 we've got realistic budgets this year, we should not
12 be over-collecting.

13 I'm trying to work through these, what we
14 should be doing with no facility fees allocated to
15 community services, I think, from what we've seen in
16 the community services fund.

17 Then I see at the bottom the projected
18 shortfalls. Perhaps you can explain what these
19 shortfalls are at the bottom of the additional
20 information -- supplemental information.

21 MR. NAVAZIO: Yes.

22 TRUSTEE TONKING: Could I hop in right
23 before? I was the one who requested this
24 information, so you can explain it. But that's why
25 it's in here. I wanted a long-term impact.

1 It's on me why this information was added,
2 and it was added late because I didn't talk to them
3 until later yesterday, so I take responsibility for
4 the delay.

5 CHAIR DENT: Understood.

6 MR. NAVAZIO: The first thing I'll say is
7 we didn't add any scenarios. We just added, per
8 request, some information as to the impacts of them.

9 So, I think your question was shortfalls.

10 Just what we did is, per board direction,
11 there's no facility fee at this point built into the
12 final budget.

13 Normally, as we go through the budget
14 process and it's proven helpful to past boards in
15 the discussion of the facility fee, we also maintain
16 five-year forecasts for all of the funds.

17 So, what we -- all we did here is
18 incorporated each of these scenarios, and maybe if I
19 should -- I'm not going to go through all the
20 detail. I'm just going to try to be specific to the
21 question. I am going to share the screen so that
22 the board and folks can follow along.

23 Under a scenario -- I think it's
24 alternative C in the packet -- of a \$675 fee, what
25 we did is if we put that into the community services

1 and beach fund, what result is for the current
2 fiscal year in the terms of fund balances and what
3 the current forecast, which assumes the five-year
4 capital plan has currently consisted, basically,
5 where the funds would be heading, but really what
6 the requirements are going forward.

7 So, just on this scenario, and I'll just
8 mention two of them, all this says is with a
9 facility fee for the current year if it were set at
10 a \$675 level, then you would be looking, assuming
11 the capital plan that's in place, basically having
12 to have another 2.9 million a year for the community
13 services fund, and a million a year beach fund,
14 averaging about a \$493 combined fee through '27/'28.

15 So it's really what would be required in
16 future years to support the plan.

17 The last one that is alternative E, which
18 is if the board were to choose to not charge a
19 community services or recreation facility fee, only
20 charge a beach facility fee to cover operation and a
21 portion of the capital plan -- and we discussed this
22 scenario with some of the trustees -- that's a \$455
23 level, then over the next four years, through
24 '27/'28, the community services fund would require,
25 on average, 3.36 million, and the beach fund about a

1 million, so it's about 548 average annual facility
2 fee.

3 And this was an attempt to answer the
4 question, depending on where the board lands, what
5 would be the need going forward in the facility fee.
6 Again, it's entirely contingent on the board, where
7 we land with the capital going forward, but that's
8 what we put in here.

9 The last comment that I'll make, you
10 mentioned one thing about the facility fee, and part
11 of it was to pay for bonds for community service and
12 beaches. That was the \$50 component.

13 We actually reduced the facility fee from
14 830 to 780 in anticipation of that bond going away
15 even before it went away.

16 There's clearly room to reduce the fee
17 further, but that was the rationale for reducing the
18 fee, I believe, in the prior year when it was
19 reduced to 780.

20 TRUSTEE TULLOCH: It's a little bit
21 disingenuous to say we reduced it 50 bucks. There's
22 also 300 bucks a year in bonds -- expired bonds in
23 the facility fee prior to your time here that were
24 never removed as part of Mr. Winqest's
25 predecessor's smoothing policy, which meant keeping

1 revenue up. It wasn't actually smoothing anything.

2 Again, this shortfall assumes that all
3 this projected goes ahead. Yeah, this all assumes
4 that we go ahead with full steam ahead, spending the
5 capital, which we've never spent before.

6 I'm not in favor of continuing to keep
7 over-collecting. We saw what happened with the
8 effluent pipeline when we over-collected and then 5
9 million just basically disappeared and the price
10 went from 15 million, 20 million, to 72 million in
11 the latest or probably near 100 million.

12 I'm not in favor of over-collecting monies
13 just so we've got funds there. I think our fund
14 balance -- we've seen them way over-collected.

15 CHAIR DENT: What would you be in favor of
16 as it relates to the beach fee and the rec fee?

17 TRUSTEE TULLOCH: Well, I think
18 quantification on the beach fee -- is the -- is
19 this -- is the 455, looking at alternative E, is 455
20 just collecting operating costs or is it collecting
21 capital costs as well? And if it's capital cost,
22 what are the capital costs it's collecting for?

23 MR. NAVAZIO: This is the last -- I
24 can't -- on my computer there's a shared screen.

25 (Inaudible cross talk.)

1 TRUSTEE TULLOCH: Okay. Perhaps, you can
2 clarify what the capital is since we've already
3 provided for 4 million-plus and that we've already
4 collected for the beach house.

5 MR. NAVAZIO: Well, we definitely have
6 accumulated fund balance in the beach fund for, what
7 I would say, the beach master plan.

8 And as was shown, and you can see it here,
9 this is the operating piece, which is \$140. The
10 capital component would collect \$2.4 million. The
11 capital budget as currently put in the '23/'24, is
12 4.4 million; 4 million of which is the beach house.

13 So this would collect \$2 towards the
14 project, which is still to be defined and cost
15 estimates to be updated.

16 To answer your question, it assumes that
17 \$2 million of the beach capital plan would come from
18 fund balance, and 2.4 million would come through
19 collection of the facility fee.

20 TRUSTEE TULLOCH: I thought we already
21 provided 4 million in this year's CIP plan for the
22 beach house?

23 MR. NAVAZIO: It's in next year's.

24 TRUSTEE TULLOCH: You might want to check
25 that. I'm pretty sure it was in this year's.

1 MR. NAVAZIO: We had design -- it is
2 actually -- I will check that, but I'm pretty sure
3 it's in next year's budget.

4 We've been collecting in anticipation of,
5 not just of the beach, but the beach, the access
6 improvements and others.

7 But in looking at capital plan, which is
8 on page 16 of the budget, it is \$4 million in
9 '23/'24.

10 TRUSTEE TULLOCH: I stand corrected. So
11 this is collecting toward the beach house.

12 Again, I think I made clear, I'm against
13 collecting in anticipation of something we may or
14 may not do. I think we've been going that far too
15 long.

16 When we talked with the capital budget
17 spend earlier, we've spent 5 million in the first
18 three quarters of a 29 million budget.

19 Yeah, it's obvious we're over-collecting.
20 Let's keep things related to reality.

21 MR. WINQUEST: So, fully understand that.

22 As a reminder, that was at 6. I reduced
23 it to 4, based on board discussion.

24 I also brought it up that there is a
25 possibility -- a high possibility now that we won't

1 be able to issue a construction contract in the next
2 fiscal year.

3 But after conferring with Mr. Chairman and
4 then discussion this on the record, we had decided
5 that we would have to money in there in the event
6 that we can get through design and be ready to issue
7 a contract, whatever that looks like, assuming the
8 board wants to continue forward with the beach
9 house.

10 That's why the 4 million is currently in
11 the year one budget.

12 TRUSTEE TULLOCH: I apologize. I assumed
13 that money was in this year's budget when it was
14 presented to the board this year. That's my bad on
15 that. That makes some sense and makes me feel a
16 little bit better.

17 Again, I'm against collecting something
18 for something that we may or may not do in the
19 future. And just -- I think we've seen the impact
20 of that on the effluent pipeline, and I don't want
21 to see that repeated under my watch.

22 TRUSTEE NOBLE: I'm looking at page 489 of
23 the packet, and alternative C, which is also the
24 first page of the board meeting materials, the
25 supplemental information.

1 And of those three examples, C, D, and E
2 on page 489, I am inclined to support option C, one
3 that utilizes \$2 million of fund balance, and I'd
4 like to see that fund balance to come down.

5 But what it also does, when I'm looking at
6 supplemental material that was requested, at the
7 bottom where it shows the shortfall through fiscal
8 year '27/'28, and it would require a combined \$498
9 minimum in future combined fees, all else being
10 equal.

11 And the reason I like that is -- and
12 that's giving the exiting capital plan that's in
13 place.

14 But let's be honest, with the dog park,
15 beach house, additional proposals with regards to
16 access to the beaches, Snowflake Lodge, and there
17 are several other projects at the ski area that are
18 coming down the pipeline that I can anticipate that
19 capital plan and the need for funds to support that
20 is going to go up. It may not go up, and then 493
21 is great number.

22 But what I'm concerned with is if we go
23 with D or especially E, we're going to see this
24 whipsaw where we've set it low, and then as these
25 capital projects come to fruition, it's all of a

1 sudden going to whipsaw in the other direction and
2 we're going to -- it's going to be difficult to
3 explain to folks why we dropped it so much early on
4 and now we're increasing it substantially.

5 And so I'm looking for more stability over
6 the long run on that, with eye towards -- if we do
7 the 675 right now, all else being equal, it will be
8 going down to less than 500, and I'm okay with that
9 as long as we can still get these capital projects
10 moving.

11 TRUSTEE TONKING: So, I asked for this
12 because I understand the concern that has been
13 brought up in the conversation that we don't want to
14 be over-collecting. That is not the goal.

15 I'd ask for these forecasts because I also
16 know it's a fiduciary responsibility to make sure
17 that we're making, like, good budgeting decision and
18 good financial decisions for our constituents.

19 And what I was really concerned about in
20 the lens that I was looking at this through is,
21 okay, do we want, like, a roller coaster where we,
22 like, lower it and then all of a sudden increase it
23 so we follow our reserve policies and all of that,
24 and to meet the needs of our current capital plan.

25 I feel like safety, there's a lot of

1 safety needs we need to think about in the District
2 as well. That's on my list of things that I think
3 might come up.

4 For me, my lens was trying to make sure
5 that we were not creating what I would call, like, a
6 roller coaster of payment for our community members,
7 and we would keep it flat.

8 For me, I am also in favor of alternative
9 C. I feel like it meets our needs and give us time
10 to take down some of that fund balance, which I
11 don't agree needs to happen, but it also creates an
12 opportunity for us to still have money going into
13 community services, and it takes a little bit longer
14 for us to become in a deficit without having to
15 think about raising fees, if we keep capital going
16 the way it is.

17 TRUSTEE TULLOCH: I agree.

18 I'm looking at the long term, and I'm also
19 looking at our track record. I also believe that
20 this is not a tax, we're not supposed to be
21 over-collecting, this is a fee. I have an
22 associated question with that, but, yeah, I think
23 it's very appropriate. I think it sets parameters
24 around requests for capital.

25 We don't say we've got 3 million for a

1 beach house and then bring back a proposal for 6
2 million.

3 We don't just ask for another \$250,00 just
4 in case and things.

5 I think it goes back to my comment about
6 proper stretch targets and putting the proper
7 parameters in place. It's very easy when you built
8 up a big, huge -- you've over-collected and built up
9 a big fund balance, it's very easy to say, well, it
10 doesn't matter. What's another \$500,00 here, or
11 what's another 15 million on the effluent pipeline.
12 I think having proper controls there.

13 It also influences when people are bidding
14 on our projects. When they know we've got big pots
15 of money sitting there, bids come in much higher
16 than they need to.

17 When I've been preparing bids for clients,
18 the first thing you try to find out is what their
19 budget is, and then you try and spent up to it and a
20 little bit over it.

21 I think it's time that we put some
22 controls around that, and I think -- like I'll turn
23 to E, I think it is. Trying to read through this
24 little print.

25 I think it's time that we fessed up that

1 we have been over-collecting. We've been building
2 up the balances. We haven't been able to spend the
3 capital that we're projecting.

4 So, I think it's -- I'm still looking to
5 long term, but I think it still puts the proper
6 controls in place for the long term.

7 The community has made it loud and clear
8 in all the surveys, they just want us to maintain
9 facilities at the current level, not just build a
10 lot of expansions. Even this capital budget still
11 -- it still has the money projected there first,
12 Snowflake Lodge and various other things.

13 Personal view is that if Snowflake Lodge,
14 if we hadn't been bleeding money off Diamond Peak to
15 subsidize all the other venues, we -- Diamond Peak
16 would have produced the money for this already.

17 So, I think it's -- that's why it's
18 dangerous to just assume, oh, let's just
19 over-collect in the short term.

20 But my background in capital investment,
21 yeah, I'm looking at the long term, but also looking
22 at putting the proper controls in place.

23 TRUSTEE SCHMITZ: A few things.

24 We have been intending to use fund balance
25 for, I think, a few years now, and every single

1 year, including this year, we are going to be adding
2 to fund balance.

3 We have been over-collecting, we have been
4 intending to do projects and spend down the fund
5 balance, and we don't deliver on that.

6 And from an NRS perspective, an enterprise
7 fund cannot collect more than what it needs.

8 It can be on an annual basis, it can be in
9 a longer-term perspective, but you have a plan.

10 And our plans, we have haven't executed
11 on, and that's been demonstrated by our continued
12 growth of the fund balance.

13 So, as we look at this budget also,
14 community services does not need a facility fee in
15 order to over its cash flow. It does not. And it
16 hasn't for a few years, which is why we keep
17 building up this fund balance.

18 But I have a question, because if, for
19 example, we decide that we are not going to collect
20 a facility fee for community services and only do it
21 for beaches, which is E below, as it relates to
22 finance and legality of separation of the beach fund
23 and the community services fund, because those funds
24 cannot be comingled, what is the impact of having a
25 punch card that is solely funded by the beach fund,

1 and how does it impact the use of that punch card?

2 MR. NAVAZIO: I will just say that this is
3 an interesting question.

4 As we've discussed before, I'm not sure
5 the District has, sort of, been posed this question
6 directly before. It is, sort of, the intersect
7 between the budget, the setting of the facility fee,
8 and your Ordinance 7 that governs the privileges.

9 I would just say that, historically,
10 the -- while the beach facility fee and the
11 recreation facility fee is set separately, it is
12 charged as two separate line items on the property
13 tax bill, and those revenues are collected and can
14 only be used in the respective community service and
15 beach fund. And I do think they're -- to me, the
16 legal issue is we're not commingling the funds.

17 Historically, the value of the punch cards
18 has been set at one-fifth of the total rec fee,
19 especially for the properties that have beach
20 access, but we have not -- the District has never
21 restricted how much of your punch card value, or,
22 frankly, even your picture card value, because
23 there's also discounts that residents get by virtue
24 of the Picture Passes because they pay the fee.

25 We've never -- the District has never

1 segregated how they can apply those discounts or how
2 they can use those value of the punch card between
3 community service venues and beach venues.

4 The non-legal answer is I believe that
5 that's a board decision more so than a legal
6 decision, but that's based on how it's been
7 administered for a long time.

8 MR. WINQUEST: I'll just add, yeah, the
9 District, we've never done this, so there is no
10 precedent. I can't speak to what the legalities
11 would be.

12 What this would mean, if we went with
13 option E, meaning that the entirety of recreation
14 facility fee would be to cover beaches.

15 That would technically mean that those who
16 don't -- those parcels that don't have beach access
17 are not paying a recreation facility fee, they would
18 no longer get punch cards, or at least for this
19 current year, they wouldn't get punch cards.

20 You may recall three or four years ago
21 where it was a hundred dollars was the non-beach
22 fee, and so a lot of Crystal Bay residents were
23 calling the rec center, wow, my punch card's only
24 worth \$20. It's like, well, that's because you rec
25 fee was only \$100.

1 So, I think we're entering into uncharted
2 territory, and that's not necessarily bad.

3 I will say that I've had -- there was a
4 resident who reached out to me today who read the
5 materials this afternoon, and it must have been
6 about five o'clock, saying, well, you can't -- if we
7 don't pay a rec fee, do we get access to the
8 facilities at a discounted rate?

9 My comment to that would be, at least for
10 this current year, again, there's no policy. This
11 isn't written.

12 But I think absolutely, because we're
13 actually using a tremendous amount of fund balance
14 out of the community services fund, and those folks
15 have been parcel owners during this time where we've
16 accumulated that fund balance.

17 So, that is kind of the way I look at
18 that.

19 Now, to the point as far as traditionally,
20 we collect the recreation facility fee, punch card
21 values are such, but they get used arbitrarily
22 across all of the venues so that if you look at what
23 the allocation to, say, golf or the Rec Center or
24 wherever else, and then you look at the actual punch
25 card utilization, it's not going to equate to how

1 it's allocated across all other venues.

2 So, I've never been told that that's a
3 legal issue, per say, but it is something that we're
4 discussing, and it's something that is going to be
5 included in my analysis on punch cards, as far as
6 what we do moving forward.

7 So, I'm not saying that we can't continue
8 to do it the way we've been doing it as far as the
9 actual punch card utilization matching the
10 allocation of the rec fee across the different
11 venues.

12 This is certainly something that we would
13 need to dive into if this continues to be the trend
14 moving forward.

15 Again, right now, if you went with option
16 E, those -- the parcels who don't have beach access
17 would not be paying a recreation facility fee, and,
18 therefore, would not have punch cards.

19 TRUSTEE SCHMITZ: If you could please just
20 back up. I wasn't sure I understood something
21 correctly.

22 You were talking about someone called and
23 asked about if this happened, what would be their
24 punch card situation.

25 I'm not sure I understood exactly what you

1 were saying.

2 MR. WINQUEST: Yeah. It was actually they
3 were saying that if we don't pay a rec fee, do we no
4 longer get the use of Picture Passes, which would
5 mean that they wouldn't be able to get the discount
6 at Diamond Peak, the discount at rec, the discount
7 at golf.

8 And my comment to that was at least in the
9 current year, because we're using a tremendous
10 amount of fund balance that was accumulated during
11 the time that that parcel owner owned the parcel,
12 that I think it would be unfair to say that they
13 would not have assess to the Picture Passes.

14 TRUSTEE SCHMITZ: I'm going from memory in
15 Ordinance 7, but it basically just states every
16 parcel is eligible for up to five passes, Picture
17 Pass or punch card.

18 It doesn't say anything about facility fee
19 or anything. It says that is what they're eligible
20 for, so it has nothing to do with it's fair, it's
21 right.

22 That's how the ordinance reads. Every
23 parcel gets five passes, and it doesn't have any
24 stipulation on facility fee.

25 MR. NAVAZIO: When we looked at this

1 recently, it also doesn't necessarily say that the
2 punch cards are, by edict, one-fifth of the value.
3 It' actually says that those punch cards will have a
4 the value as determined by the board.

5 So, the practice has been the one-fifth,
6 but that's the second part to the Ordinance 7
7 connection to this.

8 CHAIR DENT: Trustee Schmitz, as it
9 relates to the alternative, is there an alternative
10 that you lean towards when it comes to setting the
11 beach fee and rec fee?

12 TRUSTEE SCHMITZ: Well, I think with the
13 answer to this question, I feel more comfortable
14 with E, because I was very concerned that suddenly
15 there was going to be a dramatic change in how punch
16 cards could be used.

17 And understand also, the \$455 is, for this
18 year, set to the beaches because we're accumulating
19 fund balance for a specific thing. That is over and
20 done, so there's nothing to say that next year this
21 same amount doesn't end up getting, maybe, shifted
22 more over to community services because we're
23 funding another project over there.

24 So, it's not as if it is a teeter-totter
25 or it's going to be up and down, because it's still

1 \$455, and next we can allocate and determine how
2 does that go, because we will not want to be putting
3 \$455 in the beaches next year.

4 MR. NAVAZIO: Even at that level, when we
5 looked at it based on the plan -- again, it doesn't
6 have to be, but this contemplates only 138 needed in
7 the next year for beaches, whether it's 410, it's
8 all a function of community.

9 But that's the point is that you have the
10 ability to allocate it, and it's not that
11 significant of a swing.

12 TRUSTEE TULLOCH: We've already set the
13 precedent in recent years where we had very little
14 rec fee and value of the punch cards for those who
15 didn't have beach access was accordingly reduced.

16 I think alternative E makes it very easy
17 that the punch cards can only, basically, be used
18 for beach then. I think, to me, that makes it
19 better in what we're actually doing.

20 We've increased rates at golf and ski, but
21 what we're doing here is we're letting the general
22 public make their own decision by giving them 300
23 bucks a year back. They can make their own decision
24 where they want to spend the money.

25 We've all seen the posts: I don't use

1 ski, so I should get benefit in golf.

2 And: I don't use golf, so I should get
3 benefits in ski.

4 I'm all for letting people -- giving
5 people their own money back and letting them make
6 the decision where they actually want to spend their
7 money, and let them, basically, vote here.

8 It appears there's been much thought given
9 into this. I've actually been doing quite a few
10 back-of-envelopes and arrows. Certainly I would
11 expect all our residents be able to get the Picture
12 Pass Holder regardless of whether or not there's a
13 rec fee.

14 I think Ordinance 7 says that residents
15 have a choice of whether they take Picture Passes or
16 punch cards.

17 If somebody without beach access wants to
18 take a punch card that had no value, I don't think
19 anyone would make that rational discussion, but
20 there's nothing in Ordinance 7 that would actually
21 stop that.

22 Under this scenario E, I would expect that
23 the punch card would only have value at beaches and
24 it would certainly clean up a lot of other things.

25 And we've given residents 300 bucks a year

1 back to actually use where they want to use it,
2 whether they want to use it for three rounds of golf
3 or something rather than having it everywhere else.
4 It think it's a fairer system. It lets people spend
5 it where they want.

6 TRUSTEE TONKING: If I'm understanding
7 this, Paul, if you scroll down a little bit, what
8 it's saying is this year we would charge \$455, and
9 then we would have to go to \$548 next.

10 MR. NAVAZIO: That's just all things equal
11 in terms of what the current capital plan is --

12 TRUSTEE TONKING: Yes. Okay.

13 Can you go up to D, please. It's kind of
14 that in-between, where it's not going really be an
15 increase, and we still have some value in the rec
16 fee, which I think is actually a change from what
17 this District has ever done. I think it is
18 something that we should spend this year doing, some
19 of our FlashVotes, and asking the community how they
20 feel about changing something so drastically.

21 I was in favor of C. I could be on board
22 with D. I'm not quite sure on E.

23 MR. NAVAZIO: I want to clarify, just --
24 if I'm wrong -- part of the discussion we had on
25 this one is this would provide slight facility fee

1 to fund capital projects and community services,
2 except for at Diamond Peak, which would be fully
3 funded.

4 But I think the point -- and the sound was
5 a little muffled -- is that under this scenario,
6 using the assumption in the plan, it would be a \$528
7 fee, and the combined fee going forward on average
8 is \$530.

9 So there was discussion about this being a
10 significant reduction, providing some punch card
11 value for non-beach parcels, and instead of dropping
12 it and potentially bumping it up, admittedly, a
13 little bit, it's more of a consistent allocation.

14 That was one of the things that came out
15 of this analysis.

16 CHAIR DENT: I'll just weigh-in since I
17 haven't, I see -- I appreciate the forecast that you
18 put in here. I do see these as nothing more than
19 just a cash flow analysis, not taking into account
20 that we have discussed bonding some of those larger
21 legacy projects, and in doing that, we would have a
22 lot more cash available.

23 That being said, I'm completely confident
24 that alternative E would be the right approach,
25 given these options.

1 And I would say alternative E is where I
2 think we should be. I definitely like the idea of
3 not collecting extra cash with the standby services
4 charges that we don't need, and given that the
5 venues continue to spin off surplus cash and build
6 up fund balance every year, I think alternative E is
7 the winner in my mind.

8 TRUSTEE SCHMITZ: I have a question, and
9 just humor me if you would, please. Because of how
10 Ordinance 7 is written, where it says the punch card
11 value is determined by the board, what would be the
12 impact for the parcels that pay -- would pay nothing
13 -- right? -- what would be the impact of giving them
14 the opportunity for their five passes to have the
15 option to pay \$100 per punch card they would be
16 paying into community services because they don't
17 have beach access, it would be additional revenue,
18 in a sense, they're not paying a rec fee, and would
19 that address the needs of people who have five
20 passes and don't have some of them as punch cards?

21 I'm thinking a little out of the box and I
22 don't really know what the ramifications are. We've
23 never had this conversation before.

24 MR. WINQUEST: Just to make sure I'm clear
25 on what you're saying, so, obviously, they could

1 take five Picture Passes if they want to. That
2 would remain the same. And then we would give
3 them -- if they wanted a punch card because they had
4 use for a punch card for their guests or their
5 family, we would allow them to purchase the punch
6 card?

7 TRUSTEE SCHMITZ: I want to be really
8 clear: I'm talking about the five, not the
9 additional.

10 MR. WINQUEST: I get that, but it would
11 act like the additional within the five.

12 TRUSTEE SCHMITZ: Within the five. So it
13 would still have golf, it would still, well, have
14 golf; right?

15 MR. WINQUEST: Yes.

16 TRUSTEE SCHMITZ: So my question is -- I'm
17 just trying to think about the people who don't have
18 beach access and that suddenly have nothing, is
19 there a perceived benefit if we gave them that
20 option? I'm not trying to throw a monkey wrench in
21 things. I'm just trying to think about addressing
22 different people's needs.

23 CHAIR DENT: Appreciate that.

24 MR. NAVAZIO: You would be talking about
25 the first five cards, not giving -- not the option

1 of purchasing a card.

2 So, as you get into that discussion, the
3 thought that comes to my mind is if you were to
4 consider that, would you also need to consider
5 suspending the Ordinance 7 provision that says that
6 if a resident is delinquent on paying the rec fee,
7 they lose their rec privileges, which is what would
8 happen right now -- right? -- when we get the
9 information folks aren't paying the rec fee, the rec
10 privilege is suspended, so somebody isn't charged, a
11 fee, by definition, would never be delinquent, so
12 they're being treated a little bit differently than
13 the folks that are being charged a fee that show up
14 on the delinquency.

15 So, I'm just thinking of an equity issue
16 on how we administer loss of rec privileges if
17 you're not current on your fee. And I don't know if
18 that's relevant to the discussion.

19 TRUSTEE TULLOCH: I'm not sure how they
20 would actually be delinquent if they're not charged
21 a fee.

22 The only value that -- the only thing that
23 the Picture Pass lets you in for free is the beach.
24 And by definition here, we'd be talking -- if we're
25 talking about people that don't have beach access,

1 there's basically no value to -- there's no direct
2 value to the Picture Pass.

3 Similarly, I'm hearing this, oh, well,
4 people get use to -- like to have money on their
5 punch card.

6 Well, basically all you're doing is giving
7 them their own money back. I mean, I'm not sure why
8 somebody would pay a few hundred bucks up front to
9 load up punch cards, when they may as well just keep
10 the cash in their pocket and use it at their whim.
11 That would be, to me, the rational approach.

12 I'm assuming -- my working assumption to
13 alternative E, which I believe is the right
14 direction to go, is that the punch cards would only
15 have value for beach access. At this level, it
16 would still allow -- each punch card would probably
17 allow for seven beach visits, so if people wanted to
18 take a combination of punch cards for beach access,
19 they've got the value there.

20 I'm not sure why people would pay money,
21 up front, to load up money on a punch card that's
22 only just -- the only value of the punch card is
23 reducing the rate from the non-resident fee to the
24 resident fee, so it's basically a wash.

25 I prefer to spend the money -- I think

1 most people would prefer to have money in their own
2 pocket and make their own decision.

3 MR. WINQUEST: I think Trustee Schmitz was
4 just referring to -- I don't want to put words in
5 her mouth -- if they have guests that they want to
6 send to the golf course and treat them to a
7 discounted round of golf, that they could
8 potentially buy a punch card.

9 I would say that if we did do it that way,
10 you would treat the purchased punch card within the
11 five the same way we do the additional punch cards
12 where the revenue is recognized where it gets used,
13 so there's no funny money involved in that on the
14 back end. It could work that way.

15 Then in regards to the non-beach parcels
16 and the five passes, a lot of them do have huge
17 value in their Pictures Passes because that's what
18 gets them a discounted rate over at Diamond Peak for
19 ski passes.

20 So, you know, the challenge that you would
21 have for those parcels is that for the folks that
22 don't have any use for five Picture Passes, where
23 are -- what other value are they getting?

24 But to your point, they're not paying a
25 recreation facility fee, so they have cash on hand

1 that they can use for whatever they would like to
2 do.

3 The challenge here is this is very
4 different than anything we've ever done, so there
5 would be some education to the public about this,
6 this is what happens, et cetera.

7 Then we would need direction from the
8 board to -- I understand that if it's all going to
9 the beaches, that they can only use it at beaches,
10 but that is -- it's been able to be used arbitrarily
11 with -- we would need a direction that -- if we go
12 with option E, direction to staff is that punch
13 cards can only be used at the beaches.

14 TRUSTEE TULLOCH: We've highlighted
15 before, the problems with all this contract kind of
16 thing with punch cards. I suspect 80 percent of
17 residents have no clue how you actually get the
18 value out of punch cards.

19 I think alternative E, under my proposal
20 actually makes it pretty straightforward.

21 If people want to treat their guests, I'm
22 assuming we sell gift cards at the golf course, so
23 people could buy a gift card that then has lasting
24 value, rather than an expiring value, and they could
25 treat their guests. That seems to make much more

1 sense than charging every resident an extra hundred
2 bucks or something just to throw it into the general
3 pot.

4 I much prefer the idea of letting people
5 vote with their feet, and that way we see which
6 facilities our residents actually value and where
7 they want to see their subsidies going.

8 CHAIR DENT: Do we want to close out this
9 item, move on to a public hearing, and then figure
10 out next steps? Is everyone okay with that?

11 All right. We will be closing out of item
12 G 5, formerly G 4, and then we're going to move on
13 to item G 6.

14 G 6.

15 CHAIR DENT: Subject: Public hearing,
16 fiscal year 2023/2024 recreation roll. This can be
17 found on page 500 hundred of your packet.

18 I'll remind you that you do have three
19 minutes to speak, and your topic needs to -- you
20 need to stay on topic as it relates to the
21 recreation roll.

22 I have one comment as it relates to this
23 public -- is there a motion to open to public
24 hearing?

25 TRUSTEE SCHMITZ: I make that motion.

1 CHAIR DENT: Motion's been made. Is there
2 a second?

3 TRUSTEE TULLOCH: Second.

4 CHAIR DENT: Motion's been made and
5 seconded. Any discussion by the board?

6 All those in favor, state aye.

7 TRUSTEE TONKING: Aye.

8 TRUSTEE TULLOCH: Aye.

9 TRUSTEE NOBLE: Aye.

10 TRUSTEE SCHMITZ: Aye.

11 CHAIR DENT: Aye.

12 Opposed? Motion carries 5/0.

13 Public hearing is open. We do have one
14 public comment in the room as it relates to the
15 public hearing, and that is Mr. Katz.

16 MR. KATZ: Thank you. Arron Katz, PO Box
17 3022.

18 I have to congratulate the board. There
19 has never been a discussion like this about the rec
20 fee since I've been here, and that's 13 years.
21 Never. And you're now asking the right questions.

22 Except now I want to encourage you to go
23 to the next step, and here's the next step.

24 All I heard today is revenue. Well, we
25 need to have revenue from the rec fee. We need to

1 worry about the loss of revenue with the roller
2 coaster. We need to worry about smoothing.

3 Everything is revenue, revenue, revenue.

4 I provided you with legal authorities.

5 The minute the rec fee becomes a means to create
6 revenue, it's no longer a rec fee. It's a tax.

7 You're not here to pass a new tax to cover
8 over-spending.

9 If this is a fee, keep it as a fee.

10 Number two, if this fee collects one
11 dollar more than the cost this District incurs to
12 provide the benefit offered by the rec fee, it's a
13 tax. And not only is it a tax, the entire fee is a
14 tax.

15 So you can't go back and say, oh, well,
16 only one dollar of it was the tax, so we'll just
17 charge the rest.

18 No. You lose it all. So treat this as a
19 fee.

20 Now, what is the fee? They told you what
21 the fee is. It's a charge for availability to
22 access facilities by the entity that is paying the
23 fee, in other words, property.

24 Tell me how property can take advantage of
25 a discount on user fees at Diamond Peak. It can't.

1 And furthermore, I pointed out to you 197
2 specifically says you can charge a charge for the
3 availability of services.

4 It doesn't say anything about the
5 availability of facilities. Staff made this up
6 themselves. They decided to change the word
7 "services" to facility. The problem is there's no
8 authority in 318.197 for it, so whole thing is
9 wrong.

10 Now, I wrote to you, what is fee? What is
11 a standby charge? What is a tax? And if you answer
12 all of those questions, they're not fees. So zero.
13 Eliminate the rec fee.

14 Thank you.

15 CHAIR DENT: Are there additional comments
16 regarding the hearing?

17 MR. DALTON: Jack Dalton, 980 Car Court.

18 I want to thank the board. There's new
19 breath here, and I'm glad to see they're in the
20 smoke too, and they can't see. And why can't they
21 see? It's because they're not given the
22 information. And why doesn't the community see
23 anything? Because they're not given the
24 information.

25 So now I have some proposals.

1 Number one, it was sometime ago when this
2 new board started, they were supposed to be -- the
3 board packet was supposed to come within seven days
4 before. How often has that happened?

5 Second, the general manager said he was
6 supposed have a weekly report or every other week,
7 and he needed four weeks to do that. Has that
8 report been given to the board? Why can't we see it
9 as the community?

10 The community doesn't know anything.
11 There's seven people here, besides the people that
12 are obligated to be here. They don't know.

13 They don't know about the effluent
14 pipeline. It was the end of November when -- \$70
15 million, and I hear the board president didn't know,
16 town doesn't know.

17 So why don't we -- since it was a
18 suggestion that the revenue projections were very
19 optimistic, they wanted to see it, why don't we
20 see -- every week, let's see what the review is.
21 Publicize it. Let's get this IVGID magazine, which
22 we don't need -- nobody reads paper anymore. I have
23 to go out of my way to get the Times and the Wall
24 Street Journal, and it's expensive.

25 So it costs us for nothing. Put it

1 online. Then we can put it online and let the
2 community participate. Let them make comments.

3 Now, how you edit those comments if
4 they're obscene or absolutely out of thin air, then
5 there's a way of editing that. That does not make
6 it very possible.

7 So we should have access to that. Not
8 saying we don't want them.

9 Who makes that decision? The board can
10 make that decision, potentially, but the community
11 needs to know. That's the biggest thing. Then they
12 can make their decision.

13 It's somewhat of a -- some of these
14 arguments that are here, people just didn't know.
15 There's stuff that I didn't know.

16 And so I would like to see the weekly
17 stuff, things, and let's have the information out
18 there. There's no venue here, in this town, just
19 where that information is available easily.

20 Thank you.

21 CHAIR DENT: Can we go to Zoom?

22 MR. DOBLER: Cliff Dobler, 995 Fairway.
23 This written statement is to be made part of the
24 meeting minutes.

25 Let's get serious about this. There is no

1 need for any facility fees as I will explain.

2 According to the state budget on pages 539
3 and 540, at the end of June, the community service
4 fund will have a cash balance of 18.9 million.

5 Not addressed is an additional 2.3
6 million, which exist from lower expenses during
7 2023.

8 If the state form was done properly, the
9 estimated current-year revenues and expenses would
10 be reflected rather than reporting a stale, 12-month
11 old budget.

12 So, actually, there's over 21 million.

13 Board policy states that the appropriate
14 level of reserves should be around 7.6 million,
15 leaving the tidy sum of 13.4 million waiting for a
16 home. So where is the home?

17 According to capital plan, that towering
18 new budget is only 2.4 million. Over half will be
19 spent on equipment purchases. Big deal.

20 Page 539 looks good, as all expenses plus
21 depreciation will be covered by revenues other than
22 a lousy 154,000. Obviously, no facility fees are
23 needed.

24 It's about time to wean the baby of
25 dependency.

1 Now to the beaches. According to the
2 state budget pages 549 and 542, at the end of June,
3 the beach fund will have 6.7 million. Another
4 600,000 should be available from the 2023 fiscal
5 year which ends in June.

6 As stated before, management chose to use
7 a stale, 12-month old budget.

8 In 2022 and '23, the cash was accumulated
9 from charging facility fees to accomplish the
10 Incline Beach building. Management is nowhere on
11 this one.

12 The capital budget is \$4 million for the
13 building, and represents 90 percent of the entire
14 budget. Will it get done? Do you believe in magic?

15 Beach operations are intended to lose
16 721,000, but will lose much more as Navazio thinks
17 he can generate 1.7 in revenues, which is 245
18 percent higher than the 2021/'22 -- 2022/'23
19 averages. Will this mean more people on the beaches
20 or will he use his magic wand?

21 CHAIR DENT: Thirty seconds.

22 MR. DOBLER: (Inaudible) cash value at the
23 end of 2024 will be 2.1 million, which is almost
24 three times higher than the appropriate levels of
25 reserves. No beach facility fee is needed.

1 Thank you.

2 CHAIR DENT: Thank you.

3 MR. WRIGHT: Frank Wright. Crystal Bay.

4 What in the world do we get by paying that
5 facility fee? Nothing. As Trustee Tulloch pointed
6 out, nothing. Nothing. Zero. Zilch.

7 You just give us a bunch of punch cards so
8 we can give to somebody else, but as far as the
9 homeowner, we get nothing. Zero. Never have.

10 And the problem you have is you have a
11 split community. As long as you continue to split
12 community, you're going to have all kinds of
13 problems. And that's horrible.

14 But more than that, the money that you're
15 collecting from us isn't going for anything we're
16 using. It's going to make up the deficits from
17 poorly run venues, and the one that I pointed out
18 tonight where you have a venue that gives people who
19 don't live here, golfers, who are members of a
20 private club, like I said at one of the board
21 meetings, that none of you trustees can get into
22 because you don't meet the qualifications that they
23 want. You have to fill out a form, and if they
24 accept you, you're in. But I don't think they'd
25 accept you. They won't accept me. None of these

1 clubs would accept me.

2 So I'm paying for someone who lives in
3 Reno to come up here and get preferred tee times,
4 play at a reduced rate from whatever he's getting on
5 the punch cards, or however he's working or she's
6 working it. It's really sick. And it doesn't get
7 any better.

8 But, like Ms. Katz just said, listening to
9 you guys talk, it's the most intelligent board we've
10 ever had. You get it. The same old past board
11 members like Krolick who has no clue what is going
12 on and would rubber-stamp anything Winquest gave
13 her. It's really gotten sick.

14 But now we have a board that's seeing
15 what's going on. You don't need a rec fee. You
16 don't need it at all. Just give everybody a Picture
17 Pass that lives here and their families and leave it
18 at that. And they get into facilities, and that's
19 the way it goes.

20 As far as out-of-towners and guests, make
21 them pay the full amount. Why should we lose money
22 on someone coming here? If I have a guest coming, I
23 go pay the same full amount or whatever rate you
24 give them. But this is just sick.

25 The rec fee, it's just a joke. And for

1 people that have a punch card so they can pay down
2 somebody else's fund and gives a property owner
3 nothing. Nothing. Nothing. You can eliminate the
4 rec fee. It won't do any damage.

5 Thank you.

6 CHAIR DENT: Thank you.

7 Next comment, please.

8 CALLER 0824: (Inaudible), 615 Martis
9 Peak.

10 I want to make a couple comments:

11 As far as the IVGID magazine, you could
12 probably put one out once a year, and then just put
13 flyers out after that for changes, when things are
14 changed. And you could actually save a lot of money
15 by putting it online. Have it online, but then,
16 also, maybe, just one magazine a year. And then if
17 changes are made for people that aren't online, you
18 could just send out a flyer. It would be a lot less
19 expensive.

20 Also, as far as facility fee, the yearly
21 fees on our taxes, I think that we shouldn't be
22 overcharged.

23 Thank you very much.

24 CHAIR DENT: Thank you.

25 Any other comments via zoom?

1 MATT: There are not.

2 CHAIR DENT: All right. Thank you.

3 We need to do a motion to close -- is
4 there a motion to close public hearing?

5 TRUSTEE TULLOCH: I motion to propose we
6 close the public hearing.

7 CHAIR DENT: Motion's been made. Is there
8 a second?

9 TRUSTEE NOBLE: Second.

10 CHAIR DENT: Motion's been made and
11 seconded. Any further discussion?

12 All those in favor, state aye.

13 TRUSTEE TONKING: Aye.

14 TRUSTEE TULLOCH: Aye.

15 TRUSTEE NOBLE: Aye.

16 TRUSTEE SCHMITZ: Aye.

17 CHAIR DENT: Aye.

18 Thank you. Public hearing's been closed.

19 Let's take a five-minute break. We'll come back at
20 10:15.

21 (Recess from 10:10 P.M. to 10:15 P.M.)

22 CHAIR DENT: We are back. It is 10:15,
23 and I'll just remind my colleagues that I have a
24 hard stop at 11:00, so you guys are welcome to
25 continue on with the rest of the meeting or we could

1 push something off to a future meeting.

2 Having just closed out the public hearing
3 as it relates to recreation roll, do we want to jump
4 into item G 7 or go back to the budget?

5 No comment. How about we stick on item G
6 7, then, talk about the rec roll.

7 G 7.

8 CHAIR DENT: Is there a proposed motion
9 when it comes to the rec roll?

10 TRUSTEE TULLOCH: I'm prepared to put
11 forward a motion that we go with alternative E, with
12 the proviso that the value applied to punch cards is
13 only useable at the beach, and that way it keeps it
14 clear. It saves the issue because the problem that
15 was brought up before with boards was that, while we
16 need to be able to give punch cards to our guests to
17 enter the beach, if we allow the beach facility fee,
18 the punch cards would only be used against the beach
19 facility. It's -- those residents that don't have
20 beach access can still make their point to get
21 Picture Pass Holders.

22 I move we -- the board adopts Alternative
23 E.

24 CHAIR DENT: Motion's been made for
25 alternative E. Is there a second?

1 TRUSTEE SCHMITZ: I can't second it the
2 way it was proposed.

3 May I offer an alternative?

4 TRUSTEE TULLOCH: Absolutely.

5 TRUSTEE SCHMITZ: I am in favor of option
6 E. I understand -- I'm in favor of option E. I
7 understand your point about the beaches; however, I
8 feel it's a very dramatic change for our community,
9 and I would prefer it's used to be maintained the
10 way it has historically been.

11 TRUSTEE TULLOCH: I'm okay with that.

12 CHAIR DENT: So, a motion has been made.
13 Is there a second?

14 TRUSTEE TULLOCH: I'll second that.

15 CHAIR DENT: Motion's been made and
16 seconded. Any discussion?

17 TRUSTEE SCHMITZ: I have discussion,
18 because when we pass this, are we also passing the
19 language that is in this attached document? Because
20 based on the research that has been done, the use of
21 word "dwelling unit" is incorrect, and it needs to
22 be modified.

23 I'm happy to work with staff to get that
24 language corrected, but this word "dwelling unit" is
25 not how the county actually collects it.

1 CHAIR DENT: Understood.

2 MR. NAVAZIO: I was going to make a
3 comment that the way this is laid out that there's a
4 motion on setting the fee, then there's a motion on
5 the resolution in the report, so you can take them
6 separately. That's all.

7 MR. NELSON: The way I understood the
8 motion was that it would just be that the first
9 issue just setting the facility fee and beach fee,
10 then we can move to the resolution, assuming that it
11 was approved.

12 CHAIR DENT: Understood.

13 TRUSTEE TULLOCH: Is there a reason that
14 we get the county to collect this? Under the -- is
15 there any reason that we shouldn't bill it directly?

16 My rationale is then our residents would
17 understand what the county is charging, particularly
18 when we're going through this, potentially, an
19 opportunity of looking at becoming a city or town or
20 whatever it is this week.

21 It's my -- to my mind, if people see this
22 bill coming in directly from IVGID, they'd
23 understand what they're paying towards instead of
24 just disappearing in the county tax.

25 MR. NAVAZIO: I'm not sure of the history,

1 other than if it's somewhat efficient to do it that,
2 but that's just administratively on the property tax
3 bill, it is assessed on parcel owners and property
4 owners, and we're charged a thousand dollars for
5 their service.

6 MR. WINQUEST: Yeah, I would not -- I
7 would recommend we keep as is.

8 However, if the board desires to look at
9 that, that's something we would need to do over the
10 next year to have prepared.

11 If we're going to take on billing and take
12 on management of that and take on delinquent taxes,
13 then we're going to need to look at what that looks
14 like. We're going to need additional resources.

15 TRUSTEE TULLOCH: Understood. Just
16 raising the question.

17 MR. NAVAZIO: Let me just suggest. I
18 think one of issues that does come up is, by virtue
19 of -- part of the reason why we do this process is
20 not only for them to collect it for us, but for
21 delinquencies, we have the ability to lien the
22 property and then collect it that way. I am not
23 sure if we'd have the authority to do that.

24 That would be a question to be worked out
25 if the board wants us to look at it.

1 TRUSTEE TULLOCH: Probably not if it's a
2 fee, not a tax.

3 CHAIR DENT: All right. Motion's been
4 made and seconded. Any further discussion by the
5 board?

6 Seeing none, I'll call for the question.
7 All those in favor, state aye.

8 TRUSTEE TULLOCH: Aye.

9 TRUSTEE SCHMITZ: Aye.

10 CHAIR DENT: Aye.

11 Opposed?

12 TRUSTEE NOBLE: Opposed.

13 TRUSTEE TONKING: Opposed.

14 CHAIR DENT: Motion passes three to two.

15 All right. The second item is as it
16 relates to resolution number 1902. Is there a
17 motion?

18 TRUSTEE SCHMITZ: I make a motion that we
19 approve resolution 1902 with modifications to the
20 report correcting the language from "dwelling unit"
21 to the language that is actually implemented, and
22 I'm happy to work with staff to get that language
23 updated.

24 MR. NELSON: Would you consider clarifying
25 the motion that it would reflect the facility fees

1 approved by the Board in the prior motion?

2 TRUSTEE SCHMITZ: And it would reflect the
3 facility fee that was passed in the prior motion.

4 MR. NAVAZIO: Your motion, or the thought
5 behind it is to have the report reflect how we're
6 currently administering the setting and allocation
7 of the fee to parcels or whether the report would
8 change how we administer the fee?

9 CHAIR DENT: I will speak to that. Yeah.
10 We're changing the terminology that is
11 used within the report to be accurate instead of
12 something we shouldn't be using.

13 And we can discuss this offline.

14 MR. NAVAZIO: Fair enough.

15 CHAIR DENT: Okay.

16 TRUSTEE TULLOCH: If we're cleaning up the
17 language, we need to also make sure that we're using
18 language consistent with the NRS, so we're using
19 whatever -- services language rather than facilities
20 language, so we're consistent.

21 CHAIR DENT: Legal counsel?

22 MR. NELSON: Maybe we could have a
23 conversation on that. I don't think that it's our
24 position that we necessarily agree with public
25 comment on that point.

1 TRUSTEE TULLOCH: I'm not suggesting -- it
2 has not nothing to do with public comment, Josh,
3 it's just making sure that we're reflecting the
4 language in the NRS.

5 MR. NELSON: My request would be that we
6 have the opportunity to kind of discuss that one,
7 rather than trying to make it a change at the
8 meeting right when we're adopting it. If you're
9 comfortable with that.

10 TRUSTEE TULLOCH: Absolutely. I'm just
11 making sure that we're consistent.

12 CHAIR DENT: Okay. So a motion has been
13 made. Is there a second?

14 TRUSTEE TULLOCH: I'll second it.

15 CHAIR DENT: Motion's been made and
16 seconded.

17 Any further discussion by the board?

18 TRUSTEE NOBLE: I'm going to oppose this,
19 but only based on actual fee that's being collected
20 for the reasons -- for my vote in the previous one.

21 I do support, though, the resolution as a
22 vehicle for collecting the monies from parcel
23 owners.

24 CHAIR DENT: Understood.

25 TRUSTEE TONKING: I'm on the same page as

1 Trustee Noble. It's not the resolution I'm opposed
2 to; it's the fees in the resolution.

3 CHAIR DENT: All right. Any further
4 discussion?

5 Motion's been made and seconded, no
6 further discussion by the board, I'll call the
7 question. All those in favor, state aye.

8 TRUSTEE TULLOCH: Aye.

9 TRUSTEE SCHMITZ: Aye.

10 CHAIR DENT: Aye.

11 Opposed?

12 TRUSTEE NOBLE: Opposed.

13 TRUSTEE TONKING: No.

14 CHAIR DENT: Motion passes three to two.

15 All right. That closes out item G 7.

16 Going on to item G 4 formerly G 9.

17 G 4.

18 CHAIR DENT: Adoption of Incline Village
19 General Improvement District final budget for fiscal
20 year '23/'24, State of Nevada forms 4404 LGF,
21 related to fiscal year '23/'24 cental services, cost
22 allocation, recreation facility fee and beach
23 facility fee authorizing staffing levels and fiscal
24 year '23/'24 capital improvement project budget.
25 Requesting staff member Director of Finance Paul

1 Navazio. Page 501 through 716 of your board packet.

2 MR. NAVAZIO: I think we just pick up that
3 discussion. I think the board is in a position to,
4 perhaps, take motions and actions. I would just
5 note that on recommendation B, you've already
6 established that.

7 On item C, we would be amending that to
8 reflect the decision on the facility fee. And there
9 were a couple of notes that we took from earlier
10 discussion specifically moving that facility fee
11 from operating revenue to the non-operating.

12 But at this point, that's the only --
13 there isn't a motion yet, but it would be good to
14 get a motion and clear direction from the board on
15 any revisions you want to the budget and the forms,
16 other than putting in the beach fee that you just
17 approved.

18 So if there's going to be any revisions to
19 what's in front of you, we would like to have those
20 clearly delineated.

21 CHAIR DENT: Understood.

22 MR. WINQUEST: I think there was a request
23 from Trustee Schmitz for initially \$300,000, and I
24 don't think that we're going to be able to reduce by
25 that much, but we are going to take another pass

1 through.

2 So, if we can do it in that one, where
3 it's flexible as far as the dollar amount that we
4 reduce the budget, how ever we can make that happen,
5 Josh, as far as the wording on that.

6 MR. NELSON: To a certain degree, it's
7 going to be what the board's comfortable with. What
8 we could say is that staff will reduce that line
9 item to the extent possible if we're not able to
10 give an estimate at this point.

11 TRUSTEE SCHMITZ: I would like to just
12 amend that to also include that the board is giving
13 direction to Trustee Tulloch to review all of these
14 final forms before they are submitted.

15 The other thing that needs to be included
16 is to provide the board with the engineering time
17 charges percentage, because that excluded from the
18 budget.

19 MR. NAVAZIO: We can provide that. I was
20 going to comment that there's a lot going on that
21 basically target -- and it's not in the executive
22 summaries -- had been to charge out 80 percent of
23 their time.

24 What we did in the current year budget is
25 we transferred costs and provided an allocation in

1 the general fund for work that they do that's not
2 directly chargeable to a funded project, so if
3 they're doing exploratory work.

4 But we will get that to you. I just
5 wanted to let you know that in general, they charge
6 80 percent of their time billable to projects, and
7 we provided them a funding source for 20 percent of,
8 quote/unquote, non-billable time so that the other
9 projects aren't subsidizing those projects.

10 CHAIR DENT: Understood.

11 TRUSTEE TULLOCH: Follow-up on that one.
12 I'm assuming that that will also show us the
13 internal charging rates as well.

14 MR. NAVAZIO: We can provide those too.

15 TRUSTEE TONKING: I was going to to a
16 motion. But if you wanted more discussion, I can
17 wait.

18 CHAIR DENT: Go for it. It's welcomed.

19 TRUSTEE TONKING: I move -- the only one I
20 don't know how to do is engineering, so apologies on
21 that last part.

22 I move that the board approve the central
23 service cost allocation plan for fiscal year
24 '23/'24, allocating a total of \$1,956,300 in costs
25 from general funds to utility fund, community

1 services funds and beach funds.

2 Approve the Incline Village General
3 Improvement District final budget for fiscal year
4 '23/'24, form 4404 LGF, as prescribed by the State
5 of Nevada's Department of Taxation, upon review of
6 Trustee Tulloch and staff, as well a decrease in the
7 Mountain Golf Course budget.

8 Approve fiscal year '23/'24, authorize
9 staffing levels.

10 Approve the Incline Village General
11 Improvement District's capital improvement plan
12 budget for fiscal year '23/'24, and create a report
13 looking at engineering staff time and allocation.

14 CHAIR DENT: Motion has been made. Is
15 there a second?

16 TRUSTEE TULLOCH: Can I make an amendment
17 to that? On item D, it should be: The approval of
18 fiscal year 2023/'24, authorized staffing levels and
19 positions as shown.

20 TRUSTEE TONKING: Perfect. I'm fine with
21 that.

22 CHAIR DENT: She's amended her motion. Is
23 there a second?

24 TRUSTEE TULLOCH: I'll second.

25 CHAIR DENT: Motion has been made and

1 seconded.

2 Any further discussion by the board?

3 All right. Seeing, none, I'll call for
4 the question. All those in favor, state aye.

5 TRUSTEE TONKING: Aye.

6 TRUSTEE TULLOCH: Aye.

7 TRUSTEE NOBLE: Aye.

8 TRUSTEE SCHMITZ: Aye.

9 CHAIR DENT: Aye.

10 Opposed? Budget passes 5/0. Thank you
11 all.

12 Okay. So, we're down to a few minutes
13 left in this meeting. As far as priority items
14 moving forward, we do have a flexible agenda. I'll
15 just let you know, I definitely think we should have
16 item G 9, it's a very quick item as it relates to
17 the evaluation process of general manager.

18 (Inaudible cross talk.)

19 CHAIR DENT: Which one? That's a priority
20 one?

21 (Inaudible cross talk.)

22 CHAIR DENT: Okay. All right. Well, I
23 have a hard stop at 11:00. So if we continue on,
24 you guys can go on.

25 It sounds like all the remaining items are

1 a priority.

2 MR. NELSON: Chair, I would defer to the
3 board that the disclosure policy, we may be able to
4 get that adopted in June, and it would still stand
5 on the same timeline as proposed in the policy.

6 CHAIR DENT: Okay. That's fine. We can
7 remove that one.

8 TRUSTEE SCHMITZ: It's a consent calendar
9 item. Can we just please get it done? That policy?
10 It's Josh's -- let's get it done so we can get it
11 implemented.

12 CHAIR DENT: Okay. Let's leave it.

13 All right. That is item -- we have G 10
14 formerly F 6. Which item would you guys like to
15 start with?

16 TRUSTEE TONKING: Let's keep going in
17 order. I think the GM's goals were next; right? Or
18 is loaders next?

19 CHAIR DENT: Let's go with the loader. It
20 sounds like that's a huge priority, and that is item
21 number G 8, formerly G 3.

22 G 8.

23 CHAIR DENT: Review, discuss, and possibly
24 approve rebuild of three Caterpillar 950 G loaders
25 by Empire Southwest, and purchase the tire chains

1 from Silver State International. Requesting staff

2 member Director of Public Works Brad Underwood.

3 Found on pages 444 through 448 of your packet.

4 MR. UNDERWOOD: We have been kind of
5 pushing this item down the road, at least since I've
6 been here and a little longer.

7 I think the fleet manager has done a
8 really good job of finding an alternative to keeping
9 our equipment, but get it upgraded.

10 What would happen here is if this is
11 approved, the vendor would take one loader at a
12 time, get that rebuilt, return that loader, we're
13 only out one loader at a time.

14 We believe that this vendor can -- if this
15 is approved and we can get them going, all these
16 rebuilds can be done prior to snow hitting us in the
17 next snow season.

18 If there's any questions, I'll take them.

19 CHAIR DENT: Understood. Thank you.

20 Any questions by the board?

21 TRUSTEE TULLOCH: Just a follow-up. I met
22 with Mr. Allen and Director Underwood last week. I
23 think the proposal as presented is good. I think
24 the decision -- I had some questions why we're going
25 reconditioned rather than buying new, but then

1 looking at it, it keeps it a much simpler machine, a
2 much more reliable machine.

3 The net cost is pretty much a wash, but I
4 think it makes it much simpler operations.

5 I also spoke Mr. Bandelin. My only
6 remaining question is just to confirm -- to get
7 confirmation that we do need to do all three in the
8 same year, whether this can be phased.

9 MR. UNDERWOOD: I think it's best for our
10 staff to get them all reconditioned at the same
11 time, both on the maintenance side and operator's
12 side.

13 CHAIR DENT: I'll entertain a motion.

14 TRUSTEE TONKING: I move that the Board of
15 Trustees approve a purchase order contract with
16 Empire Southwest to the rebuild of three 2002, 950 G
17 Caterpillar loaders in the total amount of \$675,000.

18 Authorize the insurance of a purchase
19 order with Silver State International for the
20 purchase of loader tire chains for three, 950 G
21 loaders.

22 Authorize the transfer of funds in the
23 amount of \$6,532.00 from CIP project number
24 2097HE1729 to CIP project number 2097HE1725.

25 Authorize the transfer of funds in the

1 amount of \$3,426.00 from CIP project number
2 3463HE1723 to CIP project number 3463HE1722.

3 Authorize the Director of Public Works to
4 sign the purchase order contract in substantially
5 the form presented.

6 CHAIR DENT: Motion's been made. Is there
7 a second?

8 TRUSTEE TULLOCH: I'll second.

9 CHAIR DENT: Motion's been made and
10 seconded. Any further discussion by the board?

11 No discussion. All those in favor, state
12 aye.

13 TRUSTEE TONKING: Aye.

14 TRUSTEE TULLOCH: Aye.

15 TRUSTEE NOBLE: Aye.

16 TRUSTEE SCHMITZ: Aye.

17 CHAIR DENT: Aye.

18 Opposed? Motion passes 5/0.

19 All right that will close out item G 8,
20 formerly G 3. Let's move on to item G 9, formerly G
21 10.

22 G 9.

23 CHAIR DENT: Final review and discussion
24 of the District general manager's evaluation process
25 for the period of 2022/2023. Requesting trustee

1 Board Chairman Matthew Dent with the assistance of
2 the Director of Human Resources Erin Feore. Pages
3 718 through 765 of your board packet.

4 MS. FEORE: This is just an opportunity to
5 review the elevation process, as it was discussed
6 and approved in a previous board meeting.

7 I've included the memo. I'm sure you all
8 have had a chance to read through it, so, really,
9 I'm just here to answer any final questions before
10 we move forward.

11 Then I think we were going to formally
12 discuss the date that we were going to potentially
13 be moving the evaluation to.

14 CHAIR DENT: Any questions?

15 TRUSTEE NOBLE: I appreciate the
16 additional information on pages 720 to 722, because
17 when I went through the form, it didn't have all
18 this information on there; it was literally just the
19 first five or six words. It was difficult to
20 understand in totality.

21 With regards to the goals, I think it
22 would be helpful having a synopsis from General
23 Manager Winquest of what he has done to achieve or
24 not achieve those goals to this point. I'm not
25 familiar enough with all these to know where every

1 single item is at.

2 So, that would be just another point of
3 reference that I think would be helpful for me, and
4 I would assume the board, so we all have the same
5 information and make judgment calls from there based
6 on our own personal experiences, delving into the
7 information, to just have that as another point of
8 reference in conducting the -- filling out the
9 evaluation forms.

10 TRUSTEE TONKING: The other question I
11 have is in regards to -- I apologize. I totally
12 forgot what I was going to say.

13 TRUSTEE TULLOCH: Isn't the text that's
14 been added to on page 728, isn't that what you're
15 asking? Isn't this the GM's comments? In red and
16 green and yellow.

17 MS. FEORE: Yes. I just included a copy
18 of the strategic plan.

19 TRUSTEE TULLOCH: So why are we asking for
20 the addition input?

21 CHAIR DENT: Regarding the goals, Trustee
22 Noble asked for a synopsis as it relates to every
23 item on the goal list, just to help steer the --

24 Trustee Noble?

25 TRUSTEE NOBLE: And those goals are

1 delineated on pages 720 to 722.

2 TRUSTEE TULLOCH: Okay. My bad.

3 TRUSTEE TONKING: So, in terms of -- we
4 had talked about possibly doing a 360. I know that
5 we've received some staff input.

6 Are we still doing a 360, which means we'd
7 also be getting past trustees and community partner
8 input?

9 MS. FEORE: That was discussed originally,
10 and it was determine that would we leave the 360s
11 with just the senior leadership team.

12 TRUSTEE TONKING: I think it would be nice
13 to hear from community partners as well, because I
14 know the GM spends a lot of time with them.

15 Maybe that's something we can look for
16 going forward.

17 CHAIR DENT: Okay. Any other questions or
18 requests?

19 And then the second part of your question
20 was the date to do this, and I believe we had this
21 as a June 14th long-range calendar, I think.

22 MS. FEORE: That was discussed at the last
23 meeting, so I just wanted to confirm if that date
24 was to remain, and in which case, the deadline -- I
25 would ask that the deadline to submit your

1 evaluations would be no later than June 5th or 6th,
2 just to give me --

3 So the packet for the June 14th meeting
4 would need to go out or be assembled no later than
5 the 7th or 8th. If it's possible, I can get your
6 evals no later than the 5th or 6th.

7 TRUSTEE NOBLE: Understood. Any
8 additional questions?

9 MS. FEORE: If I could just clarify then,
10 for the synopsis from the general manager on his
11 goals, is this something that the trustees in total
12 would like to receive?

13 TRUSTEE NOBLE: I would.

14 TRUSTEE TONKING: You can just put it in
15 the packet at the end, if the GM feels that's fine
16 too, as board material too, at the very end.

17 CHAIR DENT: Well, I don't think that's
18 helpful to have it --

19 TRUSTEE TONKING: No. What I'm saying is
20 if we all received it, we would have to make it a
21 public record at some point. So I was just saying
22 that I would like to receive it.

23 CHAIR DENT: Understood. Okay.

24 MS. FEORE: I will do that. Thank you.

25 CHAIR DENT: All right. That closes out

1 item G 9, formerly G 10.

2 Let's get this one off the list. Item G
3 10.

4 G 10.

5 CHAIR DENT: Review, discuss, and
6 potentially approve policy 22.1.0, disclosure of
7 community groups. Requesting staff member District
8 General Counsel Josh Nelson. Found on pages 171
9 through 176 of the board packet.

10 And Trustee Noble asked to have this
11 removed so he wouldn't be voting against it, but if
12 you can go ahead and speak or voting it into the
13 consent calendar.

14 TRUSTEE NOBLE: I would simply reiterate
15 my concerns and the reason for voting against this
16 as expressed in the previous two meetings where this
17 matter has come before us.

18 CHAIR DENT: Understood. Any further
19 discussion by the board?

20 TRUSTEE SCHMITZ: Disclosures are to
21 protect people, are intended to ensure there is no
22 conflict of interest, that everyone is informed, and
23 they are somewhat standard in the industry.

24 The only thing I had discussed with
25 Mr. Nelson was the paragraph that is on page 173

1 that says: Reports shall be made quarterly.

2 I would like to add at the end of
3 sentence: And included in the subsequent Board of
4 Trustees' packet.

5 So that the information is readily
6 available.

7 CHAIR DENT: Understood.

8 MR. NELSON: I had some language just in
9 case -- just to clarify where were it would be
10 included in the packet. Can I read that and just
11 see if it meets your intent?

12 So, at the same spot, after October 15th,
13 and it would say: And shall be included in the
14 general manager's report or similar item in the next
15 regularly scheduled Board of Trustees' meeting after
16 such dates.

17 CHAIR DENT: Is there a motion?

18 TRUSTEE SCHMITZ: I make a motion that the
19 board approve policy 22.1, disclosure of community
20 groups, with the amended language as stated by our
21 legal counsel.

22 CHAIR DENT: Motion's been made. Is there
23 a second?

24 TRUSTEE TULLOCH: I'll second.

25 CHAIR DENT: Motion's been made and

1 seconded.

2 Trustee Tonking, this is our opportunity
3 for further discussion. Did you have something you
4 wanted to say?

5 TRUSTEE TONKING: I will be voting no on
6 this, given the reason I have every time it's come
7 up.

8 CHAIR DENT: Understood. All right. No
9 further discussion by the board -- Trustee Tulloch?

10 TRUSTEE TULLOCH: The memo just talks
11 about disclosure of community groups. That was
12 expanded now, so, perhaps, we might need to change
13 the title.

14 TRUSTEE SCHMITZ: It's just the -- oh, I
15 see what you're saying, change the title in this?

16 TRUSTEE TULLOCH: Correct.

17 MR. NELSON: We initially had -- I think
18 it was community non-profits, and we changed that at
19 the last meeting to community groups to recognize it
20 was broader.

21 But if the board would like to broaden --
22 to modify that, we can as well.

23 TRUSTEE TULLOCH: I think we need to
24 because we've also included business entities and
25 things as well.

1 CHAIR DENT: All right. Is there an
2 amendment to the motion?

3 TRUSTEE SCHMITZ: I'll amend the motion to
4 entitle the policy: Disclosure of external entity
5 involvement.

6 CHAIR DENT: Okay. Motion's been made and
7 now amended. Is there a second to the amendment?

8 TRUSTEE TULLOCH: I'll second it.

9 CHAIR DENT: Okay. Any further discussion
10 by the board?

11 Call for the question, all those in favor,
12 state aye.

13 TRUSTEE TULLOCH: Aye.

14 TRUSTEE SCHMITZ: Aye.

15 CHAIR DENT: Aye.

16 Opposed?

17 TRUSTEE TONKING: No.

18 TRUSTEE NOBLE: No.

19 CHAIR DENT: Motion passes three to two.

20 All right that closes out item G 10,
21 formerly F 6.

22 What's our next item?

23 TRUSTEE TONKING: NV Energy.

24 CHAIR DENT: What item is that?

25 MR. NELSON: Former consent item F 1, now

1 G 11.

2 G 11.

3 CHAIR DENT: Thank you. Review, discuss,
4 and possibly approve a site use license agreement
5 with NV Energy. Requesting staff member Director of
6 Public Works Brad Underwood. Found on pages 66
7 through 73 of your board packet.

8 MR. UNDERWOOD: NV Energy contacted us
9 about use of the ski resort facility for lay down
10 area and other needs for a few projects that they're
11 doing that benefit the ski resort and residents in
12 our community.

13 So, we worked with them and our attorney
14 to come up with an agreement that is before you. We
15 looked at costs recovery for staff time, basically,
16 and I can pretty much guarantee that we won't spend
17 \$24,000 worth of staff time. We did not look at
18 this as a revenue generator.

19 I don't know if Mike wants to make any
20 comments at this time.

21 But also on Zoom still, is Steven Laini
22 with NV Energy if there are any questions for them.

23 TRUSTEE NOBLE: I will be reusing myself
24 from any participation in or vote on item G 11,
25 which involves NV Energy.

1 I was the lead attorney who reviewed the
2 Natural Disaster Protection Plan prepared by NV
3 Energy back in 2020, as part of my former employment
4 with the Public Utilities Commission of Nevada, and
5 I currently contract with NV Energy for consulting
6 services on other regulatory matters.

7 CHAIR DENT: Understood.

8 TRUSTEE TULLOCH: Full disclosure as well,
9 I actually did work for NV Energy in 2008 and 2009,
10 putting in a work management system, but I don't
11 think that creates any conflict.

12 I have several concerns about this in
13 terms of NV Energy is a commercial enterprise.
14 We're paying them something like 5 or 6 million
15 bucks a year.

16 We're charging them a thousand bucks per
17 month for a premium staging area. NV Energy, I'm
18 fairly sure, will be using a contractor for this, so
19 we're already into third-party involvement in this
20 actually carrying it out. I think we should be
21 charging a proper commercial rate for this.

22 Equally, I don't believe we should just be
23 doing an assessment at end year at the start of year
24 one, which we're paying for, and then a final
25 assessment four years down the line, which we are

1 also paying for.

2 I'm trying to work out the degradation and
3 the impact there. I would have thought we should be
4 doing it every year. I thought when I read the
5 thousand bucks, it was per week.

6 We've seen in the proposal for the
7 effluent pipeline because NDOT are not giving us
8 staging facilities, it's going to cost us an extra
9 half million on the contract.

10 I think the thousand bucks per month is
11 way, way light in terms of this.

12 I'm all for helping NV Energy get there,
13 but, again, this is a contract project. They get
14 their return on it, it goes into their rate base,
15 it's for their reinforcement. I think it should be
16 a commercial arrangement, a proper arm's length
17 arrangement.

18 And I do believe that the degradation
19 should be getting charged every year. I think
20 waiting four years down the line and finding out
21 there's a whole lot of damage and then having to
22 argue with a third party as well as NV Energy, I
23 think is crazy. I think we should do it on an
24 each-year basis, fairly straightforward, with
25 photographs and things.

1 Then all the parties know what's been
2 charged.

3 CHAIR DENT: Any further discussion by the
4 board?

5 TRUSTEE SCHMITZ: I had similar sentiments
6 relative to what we're charging.

7 The other concern I had is the residents
8 who live in Bitterbrush and Tyrolian Village and the
9 impact to them for the summer of having helicopters
10 taking off and landing in that parking lot on a
11 somewhat frequent basis.

12 MR. UNDERWOOD: I have notified those
13 individual HOAs, so they do have that information.

14 TRUSTEE TULLOCH: I think it's one thing
15 knowing it's there, but basing that we're doing this
16 on a peppercorn rent and a non-commercial basis,
17 then we're imposing the noise levels on residents.

18 The NV Energy, perhaps, they are paying
19 200 to 250 bucks an hour, plus -- it's a heavy-duty
20 helicopter, so it's more like 400 bucks an hour
21 they're paying for that. And then it's a thousand
22 bucks a month for the staging unit.

23 There's no compensation for the residents
24 for having their peace during the summer disturbed
25 in term of this.

1 I think -- that's also a fairly popular
2 parking lot for mountain bikers that do the Tyrolian
3 downhill, as I understand.

4 I understand it is a good staging area in
5 terms of that, but I think NV Energy should be
6 paying proper recompense for it.

7 MR. UNDERWOOD: When we starting working
8 with NV Energy on this project, that was the
9 farthest thing from my thought process, what the fee
10 would be, because it's a nominal impact.

11 We have had several projects there during
12 summer, either utility line replacement or screening
13 dirt, or, back in the 90s, we had helicopters there
14 doing logging up in the Third Creek, Second Creek,
15 First Creek area to get rid of the White Furs that
16 were dying off, and the helicopter flew daily with
17 no impact because they knew it was a community
18 project that would enhance the forest.

19 And so back to my point, when we started
20 working this project, I was not really concerned
21 about the impact of NV Energy with the neighbors;
22 more so having a collaborative working relationship,
23 as one of the phases of the project is going
24 underground from one Sweetwater substation up
25 through the Duffield property to the Snowflake, and

1 then down through the District property, which has
2 quite an infrastructure underneath.

3 I was more involved in helping -- and
4 we're still making decisions on me providing
5 information on changing alignment, the setting of
6 the location of the JEs, the pole stations, and so
7 forth. I was more looking at how to work
8 collaboratively with NV Energy to make a seamless
9 excavation cut through the District property.

10 And so I wasn't really thinking about the
11 fee; more to be able to work collaboratively with
12 them and have a seamless project that the District
13 benefited from as we're going through the entire
14 underground infrastructure at the ski resorts.

15 TRUSTEE TULLOCH: I appreciate that. And
16 hopefully, perhaps, NV Energy will work
17 collaboratively with us and give us a ten percent
18 discount on our energy bills as well since we're
19 working collaboratively.

20 I think the issue there, this will be done
21 with contractors, it would not necessarily be NV
22 Energy staff, and then we get into three parties
23 involved and everyone pointing fingers at each
24 other, whose fault it is. That's a major concern of
25 mine, having been involved in these situations

1 before.

2 Again, it should properly reflect the
3 commercial costs and the commercial costs of doing
4 it.

5 If it was something like a thousand bucks
6 per week, that starts making some sense, given the
7 impact on residents and things.

8 But, still, I think the collaborative work
9 and going with pursuing the route and alignment, I
10 would expect that to happen regardless, whether we
11 were providing a staging area or not.

12 MR. UNDERWOOD: If I could -- NV Energy is
13 trying to get this project going, so if I could ask
14 the board to recommend something that would change
15 in the agreement, and then we can go -- hopefully
16 they would be favorable to that.

17 I know Steven is still is there. He may
18 or may not be able to weigh-in that motion.

19 But I think it would be nice to have that
20 in so that we could move this forward, if they were
21 in favor.

22 CHAIR DENT: Understood.

23 TRUSTEE TULLOCH: Yeah, I think that's
24 right. My initial thought was a thousand bucks a
25 week, seems a sensible term on it.

1 I'd also like to understand what NV Energy
2 is going to do to reach out to the community members
3 that are going to be subject to this noise.

4 My opening pitch would be a thousand bucks
5 per week there, but that's me being me. I'm open to
6 suggestions from other board members as well.

7 MR. UNDERWOOD: Yeah, we can add some
8 language in the agreement that would require them to
9 make some notifications to the residents nearby.

10 I've already reached out to the HOA person
11 involved, but we can require that as well if you
12 wanted that language added.

13 TRUSTEE TULLOCH: Yeah. I think it's more
14 than just notifications; it's -- just giving a
15 notification or sticking a postcard through the
16 door, oh, you're going to have a lot of noise for
17 the next four months because we're flying
18 helicopters several trips a day, and there's going
19 to be a pile of materials there.

20 I think we need to be sensitive to that in
21 terms of the residents, especially if we're not even
22 covering the costs, we're not making, actually,
23 anything out of that.

24 I'm sure NV Energy can come up with some
25 way of actually ameliorating that with the residents

1 themselves. I'm sure Steven's got previous
2 experience of doing these.

3 From my past life, you've had to do that.
4 You've had to reach out and support the community.

5 As I say, I think also the degradation
6 should be done each year. I think that makes way
7 more sense. Leave it at four years, it's impossible
8 to tell.

9 MR. UNDERWOOD: I will say that staff is
10 doing that review of the facility, so it's not
11 really costing us too much money to do that. So, we
12 could do that.

13 I will also state that our own project is
14 using that area as well. So, Granite Construction
15 is using that as a lay down area as well. That,
16 hence, the 25 percent of the degradation versus 50
17 or 75 or whatever.

18 But, yeah, we can look at it every year
19 and keep track of it.

20 MR. LAINI: Thank you for allowing me to
21 speak. I did want to add, our helicopter use is
22 going to be for two weeks total, after Labor Day.

23 And we worked really hard to try to
24 mitigate any nuisance and impact on the residents.

25 Also noticing will be taking place, which

1 is a requirement of some of the permitting agencies.
2 I can provide additional information regarding that
3 as well.

4 I would also like to add that the goal for
5 us was to make an agreement that's fair. So if you
6 don't feel like the rent or any language is fair, we
7 want to talk about it and work something out.

8 CHAIR DENT: Are you a decision maker?

9 MR. LAINI: I am not, but I can make
10 recommendations.

11 CHAIR DENT: Understood.

12 Trustee Tulloch, you made a recommendation
13 of, like, \$16,000, roughly, a year. You said \$1,000
14 a week; right?

15 TRUSTEE TULLOCH: Yes. I threw that out
16 there as a figure, and then, you know, a settlement
17 on the degradation each year so we know exactly what
18 we're paying for and what the degradation is.

19 I'm open to suggestions from the board.

20 CHAIR DENT: Anyone else want to weigh-in
21 on this?

22 TRUSTEE SCHMITZ: It is possible to have
23 the helicopter use schedule actually included in the
24 contract so that we clearly all know what the plan
25 and the expectations are? That would be one

1 request.

2 Then as it relates to the degradation, I,
3 too, agree that we -- if there's issues that are
4 created at Diamond Peak, we're going to be forced to
5 have to repair them because we need to keep the
6 parking lot in serviceable condition.

7 So, can we state that on an annual basis
8 that the District would be -- that this would be
9 reviewed so that the parking lot can be repaired as
10 necessary for Diamond Peak?

11 MR. UNDERWOOD: Yeah, we can definitely do
12 that. I don't know that that would be an
13 objectionable revision to NV Energy, I don't
14 believe.

15 TRUSTEE TONKING: I agree that those are
16 really good insights, especially about any damage
17 that could be done.

18 So, I think that's -- I agree with those
19 to be included in the contract, as well as the
20 helicopter schedule, so we're all on the same page.

21 I'm not -- I'm a little less concerned
22 about the fee. I do understand. As I said, I'm
23 less concerned.

24 Yes, it would be beneficial, but it's not
25 going to lead to negotiations, I don't really want

1 to go down that road, but I'm also understand your
2 insight and am on board if it's something that's
3 feasible.

4 TRUSTEE TULLOCH: If I can just add a
5 question for Steven: What's the total expenditure
6 on this project?

7 MR. LAINI: Well, it's actually three
8 individual projects, all with their own budgets.
9 So, it's kind of a -- I'm doing financial dance with
10 this agreement, pulling from each project.

11 I can speak with the PMs and get back to
12 you.

13 TRUSTEE TULLOCH: Understood. But this is
14 obviously and authorized project. You've got a
15 capital budget for three projects. I'm just asking
16 what the aggregate capital budget is for the three
17 projects combined.

18 MR. LAINI: I don't have that information
19 in front of me right now, unfortunately.

20 CHAIR DENT: I think that would be good
21 information for us to know.

22 TRUSTEE TULLOCH: Absolutely. I suspect
23 there's probably in the order of 8 to 10 million.

24 CHAIR DENT: As far as direction from the
25 board?

1 MR. UNDERWOOD: Again, I think if there
2 was amendments to this that I could take back to NV
3 Energy, that way they could run it up the chain, and
4 if they were in favor of it, whatever amendments the
5 board wanted, we could move forward and get it
6 signed.

7 So, I guess, that would be my request as
8 far as a motion.

9 TRUSTEE SCHMITZ: Legal counsel, do you
10 feel that the board has given ideas that are clear
11 for you to work with staff on these modifications?

12 MR. NELSON: I do, but it's also a little
13 late, so let me run through them real quick.

14 So, the rental rate increase would be
15 increased to \$1,000 per week during the time period.

16 The pavement degradation analysis would
17 occur annually.

18 Helicopter use would be specified with the
19 contract.

20 And on an annual basis, the parking lot
21 would be repaired as necessary at NV Energy's cost
22 to ensure operation at Diamond Peak.

23 TRUSTEE SCHMITZ: Did you say \$1,000 a day
24 or month?

25 MR. NELSON: I said \$1,000 per week.

1 MR. UNDERWOOD: I think the degradation
2 fee would be 25 percent of -- they would pay 25
3 percent of whatever the degradation was. That's
4 what's in the agreement now.

5 I don't know that they would pay for the
6 entirety, because we do have work going on there
7 ourselves. There is normal wear and tear based on
8 usage at the ski facility as well.

9 That was kind of a negotiating point that
10 we made with NV Energy, because I think my first
11 attempt was 50 percent.

12 CHAIR DENT: I think as long as you're
13 capturing pictures at the beginning and end of their
14 season, I think that -- who cares what happens
15 during ski season because we know what happened
16 during the four months they were there.

17 MR. BANDELIN: I'll inform the board that
18 we've already done a flyover and have high
19 resolution pictures of the staging area.

20 CHAIR DENT: Sounds good. Any further
21 discussion on this item?

22 Moving forward, Josh, do we need a motion
23 on this item?

24 MR. NELSON: We do if Mr. Underwood's
25 looking for the ability to execute the contract if

1 we can reach an agreement.

2 CHAIR DENT: Okay. I'll entertain a
3 motion.

4 TRUSTEE TONKING: I move that the board
5 approves the agreement with NV Energy, upon
6 negotiations with the amendments that legal counsel
7 had mentioned.

8 CHAIR DENT: That works. Motion's been
9 made. Is there a second?

10 TRUSTEE SCHMITZ: I'll second.

11 CHAIR DENT: Motion's been made and
12 seconded. Any further discussion by the board?

13 Seeing none, I'll call for the question.
14 All those in favor, state aye.

15 TRUSTEE TONKING: Aye.

16 TRUSTEE TULLOCH: Aye.

17 TRUSTEE SCHMITZ: Aye.

18 CHAIR DENT: Aye.

19 Opposed? And we have one recusal. So
20 motion passes 4/0. That will close out that item.

21 I do have to leave. So, Trustee Schmitz,
22 I'll be passing this off to you. You guys are on
23 item H.

24 H. REDACTIONS FOR PENDING PUBLIC RECORDS REQUESTS

25 CHAIR DENT: Redactions for pending public

1 records requests. Page 766 through 769 of the board
2 packet.

3 TRUSTEE SCHMITZ: Mr. Nelson, do you have
4 anything you would like to share relative to this
5 agenda item?

6 MR. NELSON: No. Given the time, it's in
7 the packet, and I would be happy to answer any
8 questions.

9 TRUSTEE SCHMITZ: Any questions?

10 Close out that agenda item. Go to
11 long-range calendar. Pages 770 through 774.

12 I. LONG-RANGE CALENDAR

13 MR. WINQUEST: I'm going to roll through
14 this quickly. Our next scheduled meeting is June
15 14th.

16 After discussions with the Chair, we're
17 looking at how we can balance out. Right now, we
18 have a tremendous amount that's on the 14th. I
19 don't -- not recommend trying to get all this done
20 on the 14th.

21 As of right now, we're looking at moving
22 review and possible approval or revisions to policy
23 2.1.0 to the 28th.

24 Trustee Schmitz, if it's okay, moving the
25 capital advisory committee discussion to the 28th.

1 I know that was your item.

2 The GM goals, I don't think we would be
3 doing that on the same night as my evaluation, so I
4 think we're looking at pushing that into July, maybe
5 June 28th.

6 And then the formulate a board-appointed
7 golf advisory committee and discuss other possible
8 other board-appointed committees, I think we want to
9 push that to the 28th.

10 And then the deep dive into F and B, we
11 are targeting the 28th for that as well.

12 As you can see on the 28th, we currently
13 have the presentation by Waste Management. It's
14 scheduled for June 28th, targeted, but does not mean
15 that it will occur on that date.

16 Then you can see there, July 12th, and so
17 forth and so on. I won't go through any of those
18 items.

19 We did add some additional items as far as
20 contracting and those types of reviews that were
21 discussed at the last meeting. And we are
22 continuing to look at those and will continue to
23 populate the long-range calendar.

24 TRUSTEE TULLOCH: We postponed the
25 effluent pipeline GMP 2 from this evening. I'd like

1 to see that on June the 14th. I think it's
2 important that we stay ahead of that.

3 MR. WINQUEST: We can do that. We're just
4 -- a lot of these items will be on consent as well,
5 but I just -- with the GM evaluation that evening, I
6 just would gear-up for a really long meeting.

7 TRUSTEE SCHMITZ: It was discovered when
8 we reviewed some live streams, that the family tree
9 was to be added to the long-range calendar a year
10 ago, and it seems to have fallen off. That needs to
11 get put on a calendar.

12 We still have two policies, 20.1, out on
13 our website. That needs to get fixed.

14 And in tonight's, we talked about the
15 pyramid, and we've never, as a board, discussed how
16 our various venue and programs fit into the pricing
17 policy as it relates to the pricing pyramid, so I'd
18 like to add that.

19 And I think we should discuss -- it's
20 seems as though people are unaware that the IVGID
21 quarterly magazine is available online.

22 I think we should do some sort of a survey
23 or ask our customers, because this is a big expense
24 in staff time and mailing.

25 And if it is available online, and I think

1 that the staff does a really great job of producing
2 targeted email information to people who are
3 interested in the various venues, such as golf or
4 pickleball, and I'm not sure that this quarterly
5 has, maybe, the value it did years ago. I think we
6 should solicit some input.

7 MR. WINQUEST: That discussion of the
8 board, that's fine.

9 TRUSTEE SCHMITZ: Anything else relative
10 to long-range calendar?

11 With that, we will move on to Board of
12 Trustees' updates.

13 J. BOARD OF TRUSTEE UPDATES

14 TRUSTEE SCHMITZ: Are there any updates
15 from our liaisons or otherwise?

16 TRUSTEE TULLOCH: I can provide an update
17 to the board. I met with Director Underwood and
18 Ms. Dunbar of Waste Management last week.

19 Waste Management floated a proposal. They
20 would like to extend the existing contract by
21 another five years. It's still got three years to
22 run. They'd like to extend it by another five years
23 so they can invest money in the transfer station and
24 get us different things there.

25 The claim was made it wouldn't cost us

1 anything, but of course the transfer station is
2 owned by a different entity. It's an entity that we
3 have contracted with, so it would be a pass-through
4 cost.

5 I did raise several concerns with them,
6 having gone through the existing Waste Management
7 contract. I highlighted a number of areas with
8 them.

9 They wish to speak to other board members
10 individually as well, but I expressed my concerns as
11 a board member of a lot of things, a lot of the
12 areas there.

13 Obviously, I've promised them I'd provide
14 some of my comments on the existing contract. I
15 feel it is certainly not -- it's a pretty one-sided
16 contract.

17 We find straightaway that they actually
18 put the supposed rate of return is nine percent,
19 it's actually ten percent the way it's calculated
20 because they include the franchise fee, which is a
21 pass-through, in their calculation of the rate of
22 return, so there's no ceiling on their return.

23 I highlighted various issues there, based
24 on my knowledge of the contract.

25 But they want to speak with other board

1 members as well. I've based most of comments on
2 previous input from a lot of comments from members
3 of public as well.

4 TRUSTEE TONKING: I have a clarification:
5 Did you say it has three years remaining and they
6 want another five years for a total of eight years?

7 TRUSTEE TULLOCH: That is correct.

8 TRUSTEE TONKING: I would love to talk to
9 them too.

10 TRUSTEE TULLOCH: They're going to reach
11 out to each of you.

12 TRUSTEE SCHMITZ: Trustee Tonking, do you
13 have any trustee updates?

14 TRUSTEE TONKING: I don't think so.

15 TRUSTEE SCHMITZ: I have provided -- I
16 printed out a hard copy for Trustee Tonking, and
17 staff has been asked to place it on the website.

18 It is my report to the board on contracts
19 that I have reviewed and the status of those. If
20 you have questions about them, feel free to reach
21 out to me. I'm happy to explain, sort of, what
22 happened, what we did, that sort of thing.

23 So, as part of my responsibility, I am
24 keeping this spreadsheet up to date and hoping it
25 will be posted on the website.

1 That's my update.

2 Moving on public to final public comments.

3 K. FINAL PUBLIC COMMENTS

4 TRUSTEE SCHMITZ: Do we have any final
5 public comments here in the room? Seeing none, do
6 we have any online?

7 MR. WRIGHT: Frank Wright.

8 I just made a public records request which
9 I'm going to inform the board about. I asked for
10 every member of every private club that uses our
11 facility, the golf course, Championship Golf Course,
12 over the course of the summer. I want the name of
13 every one of them.

14 I'll do the research. I'll find out how
15 many are parcel owners, how they get on the course,
16 and how they get in these clubs.

17 And what the percent rate is, of the 107
18 that I got for the memberships in the PGA and other
19 California golf associations, like I said, 52
20 percent are not parcel owners, which is shocking to
21 think that our golf courses are being monopolized by
22 golf clubs and many of the members are not residents
23 or full-time residents or parcel fee payers. I
24 think that's just sick.

25 Until I get the exact number, I can't

1 really speak adequately about it, so I would like
2 that request to be fulfilled.

3 I'm sure I'm going to get the privacy
4 issue, which is garbage, because these people signed
5 up at the golf course, they give their name, and it
6 becomes part of public record.

7 So, I shouldn't have any problem getting
8 those. When we have those, I will do the work, and
9 I'll find out if they do, in fact, own parcels here.

10 As far as the meeting tonight,
11 outstanding. I'm very proud of the three board
12 members that seem to be in touch with the interest
13 of the parcel owner, and the other two board
14 members, you really need to get a clue.

15 It's kind of odd that somebody that
16 doesn't pay parcel fees, doesn't own property here
17 would be voting against those people who are paying
18 all this -- these fees and subsidizing this place.

19 What else would you expect?

20 As we go forward, I think we really need
21 to continue what you're doing. You're cleaning up a
22 mess, and you're doing an outstanding job. And I
23 thank you for doing that.

24 Good night.

25 TRUSTEE SCHMITZ: Next caller, please.

1 MR. DOBLER: Cliff Dobler. 995 Fairway.

2 First of all, I want thank the number of
3 trustees, not all of them, that worked really hard
4 on this budget because we're beginning to see some
5 light at the end of the tunnel that finally we got
6 the community service fund to literally break even,
7 including the charge for depreciation, which is
8 outstanding.

9 But I really do have a problem -- so by
10 not charging a rec fee for the community services
11 this year is, no doubt, the right thing.

12 But I have a little problem in the beaches
13 because, according to the budget, the operations are
14 planned to lose about \$700,000 a year. That's fine
15 because most people get free access to the beach
16 because that is the way we're set up.

17 But if we're losing \$700,000 a year for
18 operations, and we already have 6.7 million, which
19 is -- most of it will go to that beach building and
20 entrance there at the beach, I don't understand why
21 you vote \$455 bucks for 7,000 parcels, which is
22 about 3.4 million.

23 So all we're doing is stacking money
24 again.

25 I don't think any of you could figure out

1 how you would turn around and spend 2.6 million a
2 year of the extra money for what projects.

3 We got the beach -- we got the pool done.
4 We're going to have the beach building done, because
5 that's already got money for it.

6 I don't got see why you would continue to
7 have stacking money into the beaches. I just think
8 it was wrong, and I think you might have real bad
9 information there.

10 Anyways, I'm taking this information from
11 the budget, and that's why I know I'm right on that.
12 It's just doesn't make any sense.

13 Anyways, thank you very much for working
14 hard on this. I appreciate it. Thank you.

15 And kudos to Ray for being a businessman
16 and trying to get us a better deal than staff could
17 ever get.

18 Thank you.

19 TRUSTEE SCHMITZ: Are there any other
20 comments?

21 MATT: There are not.

22 L. ADJOURNMENT

23 TRUSTEE SCHMITZ: With that, we'll
24 conclude the meeting an 11:25 P.M. Thank you.

25 (Meeting concluded at 11:25 P.M.)

1 STATE OF NEVADA)
) ss.
 2 COUNTY OF WASHOE)

3

4 I, BRANDI ANN VIANNEY SMITH, do hereby
 5 certify:

6 That I was present on May 25, 2023, at the
 7 Public Meeting via Zoom, and took stenotype notes of
 8 the proceedings entitled herein, and thereafter
 9 transcribed the same into typewriting as herein
 10 appears.

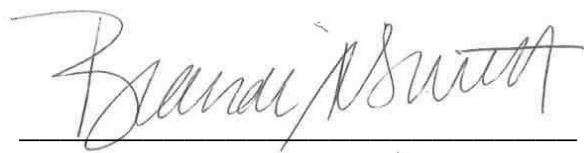
11 That the foregoing transcript is a full,
 12 true, and correct transcription of my stenotype
 13 notes of said proceedings consisting of 235 pages.

14 DATED: At Reno, Nevada, this 3rd day of
 15 June, 2023.

16

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BRANDI ANN VIANNEY SMITH

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IVGID Trustee Meeting May 25, 2023
Public Comments from Harry Swenson at 664 Tyner Way

Good Evening and thank-you I would like to comment on the access to the “Public Pier” located in front of the Hyatt.

My name is Harry Swenson, I live full-time in Incline Village. Over the last few years the “Hyatt Beach” has become more and more restrictive. I can remember when the Hyatt beaches and Incline beaches used to be accessible to our community just a few short years ago. Over the last few years the Hyatt has been posting signs and barriers indicating a restriction to their beach. The concern I have is the Hyatt has the only pier located in the area and has to be accessed either by crossing through over the barriers between Ski beach and the Hyatt beach or through the Hyatt property. I recently walked through the Hyatt bar (which was closed at the time) to access the pier. I was informed that unless I was a Hyatt guest, I could not transit their property to access the pier, even to await a friend that was picking me up on a boat. This concerned me deeply and I told the person that attempted to stop my transit that I was going to the public pier. At which time they again indicated that I could not go to the pier or they would call security. I ignored their commands and walked to the pier where my friend picked me up and I left.

As the summer is starting in earnest, I am very confused and concerned about the Hyatt’s restrictions and if this is adherence to their participation in the beach deed or they are just making it up.

So, my question to the board is, “what is IVGID’s view on IVGID resident access to the only public pier in our area and whether the Hyatt has the right to block access to the public to the pier?”

If Hyatt really has the right to block our transit to the public pier than I suggest that we either begin to explore the possibility of: 1) building of our own pier, 2) explore our local codes to provide a “right-of-way” through the Hyatt property or 3) begin a legal challenge to the Hyatt’s current restriction.

Thank-you for consideration of this concern.

Linda Kabis

We have 100% satisfaction with the IVGID operations, the rec center, Diamond Peak, Chateau, beaches....all services. We LOVE THE COMMUNITY AS IT IS. Naturally, there are also modifications that need to be made at any time.

We, along with other concerned citizens, are watching the board actions and we are hopeful that there are not vendettas taken against any staff and that all decisions are based on verifiable facts and reasonable conclusions.

It feels like there are hidden agendas.

In April, 2022 there were ethics complaints filed. We have done research and it appears that these complaints were unfounded and the Ethics Commission has not taken jurisdiction. If there were any ethics violations it would have been on the website. There have been no ethics violations found by the commission.

For the past several months, we have experienced distasteful, rude comments by citizens and what we feel is an undue amount of negativity on the part of some board members towards some IVGID Staff.

Having run a business for 35 years, it is the obligation and professional protocol of management, and in this case the IVGID TRUSTESS, for polite and respectful treatment of staff, all the time.

We appreciate the work that the GM, Indra, has done.

We are concerned that possibly the new IVGID BOARD is not aware of the inherent value Indra and his staff bring to the community.

- a. The Strong leadership team he has developed

- b. His multi-year investment in the community and the load due to the many roles he has assumed throughout the years
- c. His ability to work with the everchanging demands of the boards. As GM He has worked with several boards. This current board which started in January has set expectations and standards that appear to be significantly different from what we observed the past 2 years.
- d. His ability to constantly bring new projects to the table....the recreation center being at the top of the list
- e. The ability to manage and find funding sources for the utility project...5.7 million from the army corps of engineers.
- f. Indra and his staff were able to secure an SRF State Loan with a very favorable interest rate for the pipeline project.

There are just a few examples that we have researched and observed in the quality of work done by Indra and his staff.

When you assess someone with all the responsibilities that a GM carries, it is important to see the FOREST FROM THE TREES. Please keep this in mind as you do Indra's review.

We strongly urge you to be mindful of everything that Indra brings to the table and the support he receives from the community, not just the 3 or 4 vocally rude people.

We hear at meetings focus on MISTAKES. Let's get this community and Board focusing on the POSITIVES and when looking at errors or mistakes, focus on future improvements.

We would love to see more support for all the staff. This has been lacking in many of the trustee meetings.

Incline Village is fortunate to have someone like Indra who is always willing to learn and make improvements for the betterment of this community.

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MAY 25, 2023 MEETING – AGENDA
ITEMS G(7), G(8), G(9) AND G(9)(4) IN PARTICULAR – APPROVAL OF STAFF'S
PROPOSED 2023-24 BUDGET, AND ITS PROPOSED CAPITAL IMPROVEMENT
PLAN ("CIP") WHICH IS AN INTEGRAL PART THEREOF**

Introduction: The Board is required to adopt a yearly budget¹. In addition to an operational budget, the Board typically adopts a CIP. But because here the District relies upon financial subsidies because of its intentional overspending, to avoid those subsidies one must look at reducing costs. And where better to look at reducing costs than unnecessary CIPs which is the purpose of this written statement.

My E-Mail of May 24, 2023: As I've observed so many times before, IVGID is nothing more than a limited purpose special district. Yet it spends millions and millions of dollars each year on CIPs. For this year staff is proposing a CIP project budget of \$2,371,943 for the Community Services Fund, and \$2,442,500 for the Beach Fund². Since staff refuse to curb their spending, the onus has fallen upon the public...Again.

On May 24, 2023, after viewing staff's proposed CIP, I sent the Board an e-mail³ advising members of my objections, and my proposals to reduce \$5,318,000 of expenditures. Rather than again reciting those reasons therefore, the interested reader can read the e-mail for him/herself.

Conclusion: The Board hasn't approved many of the projects reflected by staff's proposed CIP. Yet they appear in staff's proposed budget and in amounts which will never be spent this upcoming fiscal year. Which means the amounts budget will further increase excess fund balance. Well that's not good enough for me. Isn't it about time unnecessary/unappropriated CIPs not be budgeted for?

And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees Which Pay For All the Waste Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay For is Out of Control? I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

¹ See NRS 354.598.

² See page 705 of the packet of materials prepared by staff in anticipation of this Board meeting ("the 5/25/2023 Board packet").

³ That e-mail is attached as Exhibit "A" to this written statement.

EXHIBIT "A"

Re: May 25, 2023 IVGID Board Meeting - Agenda Items G(7), G(8) and G(9) - Approval of Proposed CIP Plan - Two Proposed Projects Which Should be Deleted!

FIVE

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>
Subject: Re: May 25, 2023 IVGID Board Meeting - Agenda Items G(7), G(8) and G(9) - Approval of Proposed CIP Plan - Two Proposed Projects Which Should be Deleted!
Date: May 24, 2023 9:15 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

So now I am examining staff's proposed CIP Plan. And see at least five (5) big red flags.

Flag 1: Beach Fund - \$4,442,500. See page 705 of the Board packet. \$4,000,000 - Beach House Restaurant (see page 716 of the Board packet). I thought the Board is against this kind of expenditure for the Beach House. And so is the public. So why do staff continue to prosecute the project and budget therefore? This item should be REMOVED from the CIP budget.

Flag 2: Community Services Fund, Ski Sub-Fund - \$1,780,443. See page 705 of the Board packet. \$250,000 - 2015 DP Master Plan ("DPMP") Phase II (see page 710 of the Board packet). The public does NOT want to move forward with the DPMP. So why are staff prosecuting the project and asking for money? Didn't the public tell staff we don't want new projects which expand the District's footprint? Rather, we merely wanted to maintain our existing facilities. This item should be REMOVED from the CIP budget.

Flag 3: Community Services Fund, Parks Sub-Fund (shouldn't this be reported under the General Fund?) - \$1,865,000. See page 705 of the Board packet. \$1,000,000 - Community Dog Park (see page 710 of the Board packet). At page 706 of the Board packet only \$355K of the \$1.865M budgeted is detailed. The remaining \$1.5M comes from the dog park and the skate board park (see below). I thought the Forest Service site across the street from the Pet Network on Village was dead. I understand the Village Green is being investigated as an alternative site, but there's nothing planned for the forthcoming year that requires \$1M of capital improvements. There's already parking and restrooms at the Village Green site. This item should be REMOVED from the CIP budget.

Flag 4: Community Services Fund, Parks Sub-Fund (shouldn't this be reported under the General Fund?) - \$1,865,000. See page 705 of the Board packet. \$500,000 - Skate Board Park (see page 710 of the Board packet). Here staff is pushing for a \$500K budget when the Board has only budgeted \$190K and there is already funding for up to \$250K. Staff's request for an additional \$250K funding for this project should be REMOVED from the CIP budget.

Flag 5: Community Services Fund, Champ Golf Sub-Fund - \$209,500. See page 705 of the Board packet. \$111,000 - Fleet (see page 708 of the Board packet). There is no breakdown of this \$111K figure, but I seem to recall that includes replacement of two (2) bar carts at a cost of \$34K/each. What a waste. And what a money losing proposition. We are constantly told that we're required to provide services such as these because our stakeholders demand it. Who is demanding bar cart service? Our core golfers who want all of the amenities of a private club without the obligation to pay for them? This is a very, very easy expenditure to stop without affecting the quality of our product saving \$68K in CIP costs. This item should be REMOVED from the CIP budget.

So there you go. \$5,318,000 of CIPs that should and can be REMOVED from the proposed CIP budget. Which would save local parcel owners approximately \$650/each on their facility fees. So how about doing the right thing and REMOVING these CIPs by the approved 2023-24 CIP budget?

Respectfully. Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MAY 25, 2023 MEETING – AGENDA
ITEMS G(7), G(8), G(9) AND G(9)(3) IN PARTICULAR – APPROVAL OF STAFF'S
PROPOSED 2023-24 BUDGET, AND ITS PROPOSED STAFFING LEVELS
WHICH IS AN INTEGRAL PART THEREOF**

Introduction: The Board is required to adopt a yearly budget¹. And because here the District relies upon financial subsidies because of its intentional overspending, to avoid those subsidies, one must look at reducing costs. And where better to look at reducing costs than staffing levels which is the purpose of this written statement.

My E-Mail of May 24, 2023: As I've observed so many times before, IVGID is nothing more than a limited purpose special district. Yet it employs many more employees than many of the cities in the State. In fact, it employs as many employees as Carson City! Notwithstanding when it comes to the District's yearly budgets, staff throws in a list of positions which gets incorporated into a typical "rubber stamp" approved budget, the costs of which can then be appropriated. And here such a list has been incorporated into this proposed budget².

On May 24, 2023, after viewing staff's proposed list, I sent the Board an e-mail³ advising members of my objections, and my objections to proposed salary increases. Rather than again reciting those reasons therefore, the interested reader can read the e-mail for him/herself.

Conclusion: For years I have been asking for the hiring of a consultant to examine the positions of all of our employees, and to make recommendations for: scope of duties; reducing excess/not necessary staff; and, their compensation. But nothing ever seems to get done along these lines. And as can be seen from this list of personnel, something needs to be done yesterday.

And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees Which Pay For All the Waste Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay For is Out of Control? I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

¹ See NRS 354.598.

² See pages 549-553 of the packet of materials prepared by staff in anticipation of this Board meeting ("the 5/25/2023 Board packet").

³ That e-mail is attached as Exhibit "A" to this written statement.

EXHIBIT "A"

Re: May 25, 2023 IVGID Board Meeting - Agenda Items G(7), G(8) and G(9) - Approval of Budget - 261.9 FTEs

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>
Subject: Re: May 25, 2023 IVGID Board Meeting - Agenda Items G(7), G(8) and G(9) - Approval of Budget - 261.9 FTEs
Date: May 24, 2023 9:19 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

Here staff seek to "sneak" into the budget a whole lot of unnecessary employee positions. Or positions which should really be part time/seasonal, rather than full time fully benefitted. And when you approve the budget, you will in essence be approving all of these positions. Which you SHOULDNT.

Resident Cliff Dobler has made the case that our problem is not revenue. It's expenses. And our number one expense is personnel. Since we budget each year for nearly \$7M in LOSSES assigned to the beaches and District owned recreation facilities, to eliminate the losses we must eliminate the number of employees. It's that simple!

So look at pages 549-553 and start asking yourself where we can reduce personnel costs. Because if you refuse, we're destined to make the same mistakes we have been making for decades. Now I'm not going to go through all of these employee positions, but let me throw out a few which are examples of what I am talking about.

Communications Coordinator - What a WASTE. This is nothing more than a propaganda specialist. A limited purpose special district which is what IVGID is, has no legitimate need for such a position. And certainly, we can't afford it.

Director of Admin Services - This is nothing more than a glorified secretary. And at an annual cost of \$160K or more plus benefits? This position has to go!

New HR/Recruitment Specialist - Full time yearly benefitted.

We need an IT Director but NOT with a salary increase from/to pay grade 36 to 38. This is what staff is recommending.

Sr HR Analyst/Safety Supervisor * New position. With a Salary Grade increase from/to 28/31.

New Ski Operations Manager position - With a Salary Grade of 33..

Talent Acquisition Specialist - We have no talent. And this person obviously hasn't been doing her job because if she had, we'd have some talented employees. Notwithstanding, salary grade increase from/to 25/28.

Wetlands hunting Coordinator - Are you for real Indra?

Golf Director of Ops - This is Darren Howard. He's nothing more than a golf pro. In the private sector he would probably be paid minimum wage as a pro shop employee. And where the job is seasonal, he would be hired to a part time, seasonal, non-benefitted position. Instead he earns over \$200K annually in salary plus benefits.

Champ Golf 1st Ass't - Assuming arguendo this is a necessary position because it's not a fancy title to a concierge to our many private golf clubs, this is a part time, seasonal, non-benefitted position. NOT the full time fully benefitted position represented. Remember. Golf is LOSING nearly \$2M annually, and this position is one of the reasons.

Champ Golf Sr Head Professional - Assuming arguendo this is a necessary position because it's not a fancy title to a concierge to our many private golf clubs, this is a part time, seasonal, non-benefitted position. NOT the full time fully benefitted position represented.

Champ Golf Ass't Professional/Tournament Coordinator - This is nothing more than a fancy title for a concierge to our many private golf clubs. Moreover, it is a part time, seasonal, non-benefitted position. Our job is NOT to put on golf tournaments. If private golf clubs want to run their own tournaments, that's their decision. Why does the public get involuntarily dragged along and at their expense?

Champ Golf Teaching Professional - More bloated overhead.

Director of Parks and Recreation - We've already discussed this one.

Ashley Wood - I don't see her position here even though I know it exists. Another example of a part time, seasonal, minimum wage position that in IVGIDville has turned into a full time, fully benefitted position.

District Merchandiser - The job of a limited purpose special district is NOT to run a retail sales facility like the Champ Golf pro shop. So why do we have a full time, fully benefitted merchandiser? Who spends his time in the off season traveling at our expense to Orlando, FL. for a merchandise show. GIVE ME A BREAK.

Director of Food & Beverage - Again, we're a limited purpose special district. I thought we ELIMINATED our catering department. Well stupid me. We simply re-branded it as "Food & Beverage." So now we have an overpriced "director."

Food & Beverage Ass't Mgr - How many cooks does it take to prepare a meal? Especially full time, fully benefitted cooks.

Food & Beverage on Duty Supervisor - Bueller? Bueller?

Executive Chef - How many cooks does it take to prepare a meal? Especially full time, fully benefitted cooks.

Sous Chef - How many cooks does it take to prepare a meal? Especially full time, fully benefitted cooks.

6.9 Cooks - How many cooks does it take to prepare a meal? Especially full time, fully benefitted cooks.

Prep Cooks -

Child Care Leader -

Senior Child Care Leader -

Marketing Manager - We've discussed Mr. Raymore before. Here this is a fancy name for magazine publisher (The IVGID Quarterly). We don't need the magazine nor Mr. Raymore.

Marketing Coordinator - Ditto above.

Marketing Video/Photo Coordinator - Why don't we simply outsource for these services?

Hyatt Sport Shop Staff - We have no business running such a money losing retail sales facility. NO BUSINESS WHATSOEVER!

Lead Hyatt Sport Shop Staff - Ditto above.

I can go on and on and on. Why haven't we brought in a specialist to examine each of our employee positions, his/her duties/necessity, his/her compensation, etc. We obviously cannot rely upon our HR staff.

So you want to know why we're losing nearly \$7M annually on beach/recreation functions? I've just pointed to a very good portion of the reasons why. Please do NOT approve these bloated positions.

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MAY 25, 2023 MEETING – AGENDA
ITEMS G(7), G(8), G(9) AND G(9)(1) IN PARTICULAR – APPROVAL OF STAFF'S
PROPOSED 2023-24 BUDGET, AND ITS PROPOSED CENTRAL SERVICES COST
PLAN WHICH IS AN INTEGRAL PART THEREOF**

Introduction: The Board is required to adopt a yearly budget¹. And where it relies upon transfers or loans from enterprise funds, it is required by NRS 354.613(1) to adopt a Central Services Cost Plan². That Plan is required to adhere to the requirements of NAC 354.867. Here staff's proffered Central Services Cost Plan for 2023-24 fails to adhere to the requirements of NAC 354.867. In fact, the staff memo in support neglects to even mention the required factual material, let alone provide evidence of compliance. So in the end the Board and the public are left with staff's conclusion without any facts in support that the proposed Central Services Cost Plan is just and reasonable and should be adopted. And that's the purpose of this written statement.

My E-Mail of May 24, 2023: On May 24, 2023 I sent the Board an e-mail³ advising members of my objections to staff's proposed Central Services Cost Plan, and adoption of a proposed finding approving that Plan as just, reasonable and in compliance with the requirements of NAC 354.867. Rather than again reciting those reasons therefore, the interested reader can read the e-mail for him/herself.

Conclusion: Because staff refuse to curb overspending, each year they budget to plug the financial shortfall caused by that overspending in the General Fund with a series of Central Services Cost transfers from the Utility, Community Services and Beach Funds. And for 2023-24 staff are proposing \$1,956,300 of such transfers⁴. Because these transfers are intended to be a financial subsidy to the General Fund, to plug the shortfall between budgeted revenues and intentional overspending, just like the Recreation Facility Fee ("RFF") is to the Community Services Fund and the Beach Facility Fee ("BFF") is to the Beach Fund, there has been no effort to comply with NAC 354.867. Which means that the proposed Central Services Cost Plan **SHOULD BE REJECTED** by the Board.

**And You Wonder Why the RFF and the BFF Which Pay For All the Waste Local Parcel/
Dwelling Unit Owners Are Forced to Involuntarily Pay For is Out of Control?** I've now provided more answers. Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

¹ See NRS 354.598.

² Staff's proposed Central Services Cost Plan for 2023-24 appears at pages 520-522 of the packet of materials prepared by staff in anticipation of this evening's Board meeting ("the 5/25/2023 Board packet").

³ That e-mail is attached as Exhibit "A" to this written statement.

⁴ See page 522 of the 5/25/2023 Board packet.

EXHIBIT "A"

May 25, 2023 IVGID Board Meeting - Agenda Items G(7), G(8) and G(9) - Approval of Central Services Cost Plan - The Impropriety of the District's Central Services Cost Plan

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>
Subject: May 25, 2023 IVGID Board Meeting - Agenda Items G(7), G(8) and G(9) - Approval of Central Services Cost Plan - The Impropriety of the District's Central Services Cost Plan
Date: May 24, 2023 8:41 AM

Chairperson Dent and Other Honorable Members of the IVGID Board -

Here staff have presented a proposed 2023-24 budget for the Board to approve. One of the components of that budget is an allocated Central Services Cost Plan ("the Plan").- see agenda item G(9)(1). Since adoption of the Plan is mandated by NRS 354.613(1)(c) [the Board is required to approve a plan "for a cost allocation for employees, equipment or other resources related to the purpose of the enterprise fund (from which transfers are proposed to be made) which is approved by the governing body under a nonconsent item that is separately listed on the agenda for a regular meeting of the governing body"], here I discuss the IMpropriety of staff's Plan. That so called plan is discussed at pages 519-522 of the Board packet.

For you as a Board to approve staff's plan, you are required to make findings of fact in support. Because if you don't, it means your approval is the result of arbitrary and capricious action which is reversible.

Okay. So what are the facts you are required to adopt? They're not simply the costs of HR, Finance and IT divided by the number of FTEs which is what Mr. Navazio represents at pages 520-521 of the Board packet..

Instead, it's what NAC 354.867 instructs which is as follows:

1. The costs which may be allocated to an enterprise fund of a local government pursuant to paragraph (c) of subsection 1 of NRS 354.613 must be reasonable costs and include only the amounts remaining after the deduction of any applicable credits. The costs must also be:

- (a) Necessary and reasonable for the proper and efficient administration and performance of the enterprise fund;
- (b) Consistent with policies, regulations and procedures that apply uniformly to the enterprise fund and other activities of the local government;
- (c) Determined in accordance with generally accepted accounting principles; and
- (d) Documented adequately for independent verification.

2. In determining whether a cost is a reasonable cost for the purposes of subsection 1, consideration must be given to:

- (a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the enterprise fund;
- (b) Whether the cost is consistent with sound business practices, the indicia of an arm's length transaction, and the requirements and restraints imposed by state laws and regulations;
- (c) The market prices for comparable services or property;
- (d) Whether the persons incurring the cost acted with prudence under the circumstances considering their

responsibilities to each pertinent governmental unit and its employees, and to the general public; and
(e) Any significant deviations from the established practices of the local government that may have unjustifiably increased the cost.

Facts which support these findings are NEVER presented to the Board. And here the specifically have NOT been presented. And they must. Even the most cursory examination of the staff memo in support of this agenda item reveals that the so called General Fund expenses which are proposed to be assigned to the Utility, Community Services and Beach Enterprise Funds do NOT meet the above-requirements. Yet if I were to say nothing, you as a Board would go ahead and simply rubber stamp staff's proposed plan.

So my request of you is that you force staff to present evidence of all of the above facts or if they refuse or are incapable of providing the same, you simply NOT approve their proposed central services plan because you can't in good faith make the necessary findings. That way there can be no central services cost transfers from our Utility, Community Services and Beach Funds to the General Fund. And without those transfers, here we have another example of intentional overspending by staff with the expectation there will be an involuntary subsidy. Just like the RFF and BFF.

Stated differently, make staff prove the fact that nearly \$630K of central services are being provided by the General Fund to the 41.2 FTEs of the Utility Fund. Yet that nearly \$253K of central services are being provided by the General Fund to the 31.1 FTEs of the Champ Golf sub-fund (which is part of the Community Services Fund). Where is the adequate documentation necessary for independent verification? Where is the determination that whatever these services may be, they cannot be delivered to the District for LESS than what staff proposes charging? Remember, that both Public Works and Champ Golf have business offices where employees are assigned who I am guessing can furnish whatever services the General Fund proposes furnishing and for a whole lot less than the combined \$883K annually! staff proposes.

Until they do, and so far they haven't, you have no option other than to REJECT staff's proposed central services Plan.

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MAY 25, 2023 MEETING – AGENDA
ITEM G(2) – EXPANSION OF SKATEBOARD PARK RENOVATION PROJECT**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! I keep telling the IVGID Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can and should be more efficiently and fairly provided by another district³, or Washoe County, or more preferably, IVGID should simply be dissolved³ altogether! However in the interim, and in order to provide evidence in support of dissolution, let’s examine another example of the waste, mismanagement, and an “ends justifying means” mentality which permeates the District and in the end costs local parcel/dwelling unit owners dearly. Here it’s staff’s unilateral decision to expand an already approved skateboard park renovation project resulting in a doubling or even more of the cost therefore. With the intent the augmented project be paid for by local parcel owners paying the Recreation Facility Fee (“RFF”). And that’s the purpose of this written statement.

The Washoe County Grant: On March 11, 2021 Congress passed the American Rescue Plan Act⁴ (“ARPA”). The ARPA was intended to “deliver...direct relief to the American people, rescuing the American economy, and starting to beat the (COVID) virus,” and “support communities that are struggling in the wake of COVID-19.” This act established the Coronavirus State Fiscal Recovery Fund⁵

¹ Go to <https://www.djkhaleofficial.com/>.

² NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

³ NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

⁴ See <https://www.whitehouse.gov/wp-content/uploads/2021/03/American-Rescue-Plan-Fact-Sheet.pdf>.

⁵ Go to <https://budget.nv.gov/Services/CSFRF/>.

(‘CSFRF’) and (the) Coronavirus Local Fiscal Recovery Fund (‘CLFRF’) which, combined, appropriated \$350 billion to provide payments to states and certain local governments; the District of Columbia and U.S. Territories and Tribal governments to assist with recovery and to continue navigating the impact of the COVID-19 outbreak. Nevada received approximately \$2.739 billion in CSFRF assistance to help Nevadans... The Department of Treasury appropriated approximately \$4.22 billion to Nevada from the CSFRF. A portion of the State’s total allotment was reserved for Nevada counties and local governments that have a population in excess of 50,000. As a result, approximately \$1.04 billion (was) to be paid directly to counties.”⁶ “Washoe County received \$91,587,038 in Coronavirus State and Local Fiscal Recovery Funds (‘SLFRF’) to promote recovery and provide greater community resilience.”⁷ It “can subgrant funds from its allocation of the SLFRF in accordance with the Treasury’s Final Rule and NRS 244.1505.”⁸ IVGID made request to Washoe County for SLFRF funds for its effluent pipeline and effluent storage project. But in the summer of 2022 the District was notified that its request had been declined⁹. IVGID “staff...(then) requested consideration for any other District projects that m(ight) be available for APRA funding.” The County responded with an award of \$250,000 each for all “active GIDs in the County⁹...to carry out projects that (we)re of priority in their community.”⁸ “After evaluating...projects, staff...identified the Board approved 2022/23 CIP skate (board) park improvement project.”⁹ And the budget for this project was and is \$250,000¹⁰.

Existing Skate Board Park Enhancement CIP Project: As part of the District’s 2022/23 capital improvement plan (“CIP”) budget, the Board approved the expenditure in 2022/23 of \$10,000 towards Project #4378BD2202, enhancements to the existing skate board park¹¹. The Project Summary sheet for this project instructs that the District proposes adding 5,638 square feet of flat area to “provide additional skate area and beginner elements to better suit the growing number of users.” The total estimated budget for this project is \$190,000 to be expended as follows: \$10,000 in 2023 to hire a design consultant “to evaluate the current skate park and make recommendation(s) for future improvements;” \$150,000 in 2024 to construct an additional 5,600 square foot concrete pad, \$20,000 in 2025 to install bolt-in skate features, and \$10,000 in 2026 to furnish the site with personal property¹².

⁶ Go to <https://budget.nv.gov/Services/CSFRF/>.

⁷ Go to <https://www.washoecounty.gov/ARPA/About%20ARPA.php>.

⁸ Go to <https://www.washoecounty.gov/ARPA/files/BCC-10-25-2022-OCM-New-ARPA-Projects.pdf>.

⁹ See page 088 of the packet of materials prepared by staff in anticipation of the Board’s December 14, 2022 meeting (“the 12/14/2022 Board packet”).

¹⁰ See page 108 of the 12/14/2022 Board packet.

¹¹ See page 3 of the 2022/23 CIP budget.

¹² See page 56 of the 2022/23 CIP budget.

Enter Bree Waters: Ms. Waters is a staff engineer who apparently has been assigned to be the “District project manager” for this project¹³. Ms. Waters is apparently not content with the \$10,000 budgeted for the design of this project and an estimated total cost of \$190,000, And she is apparently not content with the \$250,000 which has been granted by Washoe County for this project. She wants the District to spend up to \$500,000!

How did we get from \$190,000 to \$500,000? Although Ms. Waters tells us “the updated project cost estimate for proposed renovations and enhancements is \$500,000¹⁴, *nowhere* does she provide any of the particulars. **AS USUAL**. Why not? So on May 24, 2023 I made an e-mail request upon Indra and Ms. Waters that they provide me with a copy of this estimate so I could prepare for tonight’s Board meeting. And how did they respond? **NOTHING!**

And now we learn there is a secret phase 2 to this project (“fund Phase 2 at a later date”)? Really. When did that occur? So on May 24, 2023 I made an e-mail request upon Indra and Ms. Waters that they provide me with a copy of this alleged Phase 2 so I could prepare for tonight’s Board meeting. And how did they respond? **NOTHING** again!

My E-Mail of May 25, 2023: The attitude of these people is reprehensible. They all deserve to be fired. YESTERDAY. So on May 25, 2023 I sent a follow up e-mail to the Board¹⁵ advising members of Ms. Water’s refusal to back up her statements of fact with fact. I again asked they terminate Ms. Waters. The interested reader can read the e-mail for him/herself.

My E-Mails of May 22 and 23, 2023: On May 22, 2023 I sent the Board an e-mail¹⁶ voicing my objections to Ms. Waters’ request the budget for the skate board project be more than doubled to \$500,000, and that the extra \$250,000 come from excess RFFs paid in the past, transferred to the General Fund as an alleged Central Services Cost, and now sitting in excess fund balance. I also asked that Ms. Waters be terminated as in my opinion, she is an example of the very public employee IVGID *doesn’t* need.

The next day I sent another e-mail to the Board¹⁶ providing evidence of my request the subject of Exhibit “A.” I wanted the Board to know that if Ms. Waters and Indra ignored the request, that the Board should impose sanctions; the termination of Ms. Waters’ employ. I also wanted the Board to know that every time Ms. Waters “picks up a hammer” so to speak, my RFF is used to pay for her time as unreimbursed staff time charged to Internal Services. And at \$120 or more per hour! So I wanted

¹³ See page 440 of the packet of materials prepared by staff in anticipation of this May 25, 2023 Board meeting (“the 5/25/2023 Board packet”).

¹⁴ See page 442 of the 5/25/2023 Board packet.

¹⁵ That e-mail is attached as Exhibit “A” to this written statement.

¹⁶ That e-mail is one of a string of e-mails collectively attached as Exhibit “B” to this written statement.

the Board to understand that this entire initiative of staff's, communicating with Washoe County to secure the subject grant, the estimate and revised estimate of the cost to complete this project, the time to prepare the staff memo in support of this item¹⁷, and the time Ms. Waters would spend at tonight's Board meeting making the case for a \$500,000 budget, was costing us thousands if not tens of thousands of *unnecessary* dollars. The interested reader can read these e-mails for him/herself.

Conclusion: Page 442 of the 5/25/2023 Board packet gives the Board the option of "not approv(ing) the recommendation to increase the budget (for this project to \$500,000) and us(ing) the the Washoe County Grant funding (of \$250,000) to renovate the existing skate (board) park. That's exactly what the Board should do.

It should then cross-examine Ms. Waters, in public, to learn why she went off on the tangent she did, and why she refused to share the updated cost estimates referenced in her staff memo. We need to get to the truth insofar as matters such as these. And we need to get to the truth insofar as Ms. Waters is concerned because this is not the first time something like this has happened involving her.

And You Wonder Why the RFF and the Beach Facility Fee ("BFF") Which Pay For All the Waste Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay For is Out of Control? I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

¹⁷ See pages 440-443 of the 5/25/2023 Board packet.

EXHIBIT "A"

May 25, 2023 Board Meeting - Agenda Items G(2) - Renovations to an Enhanced Skate Board Park - It's Time to Fire Bree Waters! - P.P.S.

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Sara Schmitz" <trustee_schmitz@ivgid.org>, "Michaela Tonking" <tonking_trustee@ivgid.org>, "Ray Tulloch" <tulloch_trustee@ivgid.org>, "Indra Winquest" <ISW@ivgid.org>, "Brad Underwood" <BBU@ivgid.org>, "Bree Waters" <baw@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>
Subject: May 25, 2023 Board Meeting - Agenda Items G(2) - Renovations to an Enhanced Skate Board Park - It's Time to Fire Bree Waters! - P.P.S.
Date: May 25, 2023 8:48 AM

Chairperson Dent and the Other Honorable Members of the IVGID Board -

So as you can see below, I previously asked Indra, Bree Waters and Co. to share:

1. The alleged updated \$500K estimate for renovations to the skate board park project; and,
2. Records evidencing phase II of that project. Who knew there was a phase II?

And what have these people provided in response? NOTHING!

And that's okay?

Don't you Board members get it? The attitude of these people. ALL of them. The false claims of "transparency." The deceit. The lies. They're all here if you open your eyes and look. It's what defines IVGID and its band of thieves we call staff.

So now that I've had to open your eyes on your behaves, what are you going to do about it?

Bree Watrers NEEDS TO GO. Brad Underwood as Ms. Waters' supervisor NEEDS TO GO ON PROBATION. If he can't supervise then he needs to be demoted. Tonight staff's request that the budget for this project be more than doubled to \$500K and the extra \$250K be taken from past excess RFFs disingenuously called fund balance, should be rejected.

Please do your jobs. If you don't, stuff like this which supports everything that's wrong in our community will simply continue as usual. Which is what has been happening here for decades.

One final point. In response to Ms Herron's complaint that IVGID gets close to 170 public records requests annually whereas the typical gov't agency only gets a handful, now you're seeing why. When your staff hides, hides, hides, and lies, lies, lies, what other remedy does the public have? Eliminate the hiding and lying, and you eliminate the need for public record request after request.

Respectfully, Aaron Katz

-----Original Message-----

From: Dave Noble <noble_trustee@ivgid.org>
Sent: May 25, 2023 6:19 AM
To: s4s@ix.netcom.com <s4s@ix.netcom.com>

EXHIBIT "B"

Re: May 25, 2023 Board Meeting - Agenda Items G(2) - Renovations to an Enhanced Skate Board Park - It's Time to Fire Bree Waters! - P.S.

From: <s4s@ix.netcom.com>
To: Dent Matthew <dent_trustee@ivgid.org>
Cc: Schmitz Sara <schmitz_trustee@ivgid.org>, Tonking Michaela <tonking_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>, <ISW@ivgid.org>, Bree Waters <baw@ivgid.org>
Subject: Re: May 25, 2023 Board Meeting - Agenda Items G(2) - Renovations to an Enhanced Skate Board Park - It's Time to Fire Bree Waters! - P.S.
Date: May 23, 2023 9:19 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

So I'm attempting to prepare for Thursday's meeting. And on this agenda item I read at page 442 of the 5/25/2023 Board packet where Ms. Waters asserts that "the updated project cost estimate for proposed renovations and enhancements (to the existing skate park CIP project #4378BD2202) is \$500,000," Yet nowhere does she provide any of the particulars of that estimate. **AS USUAL**. Nor how and why it has increased from \$190K barely a year ago (look at page 5 of the 5 Year CIP filed with the NDOT). I WANT TO SEE THIS ESTIMATE INDRA ASAP so I can adequately prepare for Thursday's meeting. Will you send it to me in short order? Or does it even exist?

And I am sending a copy of this request to Ms. Waters directly. Ms. Waters, **SEND ME THE COST ESTIMATE. AND DO IT NOW.**

Chairperson Dent, if staff doesn't provide me and the Board with a copy of this estimate prior to the Board meeting so we can see how this approved project has increased by more than 260% in estimated costs from \$190,000 less than a year ago when the 2022 five year CIP was approved, to \$500K, I ask that the budgeted cost increase to the \$250K granted by the County **AND NOTHING MORE.**

There's a second thing I'd like you and the Board to do Chair Dent with respect to this agenda item. As I've tried to explain to you before, Ms. Waters is an employee whose salary and benefit costs are assigned to internal services. Yet you as a Board have budgeted **NOTHING** to pay for the costs incurred which are assigned to internal services, including Ms. Waters' salary and benefit costs. So now you've created a conflict of interest between our staff and the public. Internal services needs to come up with a means of creating revenues so there's money to pay for expenses like Ms. Waters' salary. Since internal services has only one client (all of the other District departments), she bills for her services whether necessary or not, whether reasonable or not, and whether or not incurred. And she bills at in excess of \$120/hour because internal services needs to recoup the costs of Ms. Waters' dead time when she is performing no function which can legitimately be billed to another District department.

In the past when I've made public record requests to learn the details of billings such as these, I have been totally prevented by Ms. Herron. I want a description of the work Ms. Waters has performed on this CIP for which she has billed or will be billing the District. I want to know the dates she performed that work. I want to know the time she expended on the dates she advanced whatever work for this project on her description. I want to know the hourly rate applied. I want to know any out of pocket costs incurred apart from personnel which have been or will be added to Ms. Waters' billing.

Who prepared the Board packet staff memo? If it was Ms. Waters, how much is she charging the public for this service? And how does it compare to what the cost would be if an administrative person prepared the memo, rather than a professional engineer. I want to know how much Ms. Waters is charging the public to prepare for the May 25, 2023 public hearing. I want to know how much Ms. Waters will be charging the public to actually appear at the May 25, 2023 public hearing. **PLEASE ASK MS. WATERS TO ANSWER THESE QUESTIONS.** Because whatever the number turns out to be, I want

you Board members to look at the work product produced, its lack of necessity, and the cost assessed by our in-house Ms. Waters. Then I want you to ask whether **IT WAS WORTH IT?** Wouldn't we have been better off having an admin person prepare something for the consent calendar which simply increased the budgeted amount for this project from \$190K to \$250K (the amount of the County grant)? Can you do this?

One final observation. Hopefully you now see why you need to ELIMINATE internal services and the \$3.5M+ budgeted therefore (see page 652 of the 5/25/2023 Board packet). And we need to eliminate them for 2023-24! Whatever services they provide can easily be outsourced, and for a whole heck of a lot less money than what we're paying Ms. Waters and her team of unnecessarys. We sure don't need their construction management expertise. Isn't that what we pay a premium for a CMAR? We certainly don't need their construction estimating expertise. Haven't we seen time and time again **THEY HAVE NO EXPERTISE?** They can't put together a RFP or RFQ. And besides, many in the private sector can do this far more professionally and I'm certain for less money. We don't need Ms. Waters & Co. to draft memos like this one. And we sure as heck don't need our professional engineering staff turning into propagandists coming up with social sustaining justifications for black and white CIPs. We don't need Ms. Waters' and her internal services' colleagues' office space. We don't need her vehicle nor those of her internal services colleagues. We don't need to send her and her internal services' colleagues to wasteful week long Kaye Shackford seminars. The issue isn't whether we need to renovate the skate board park. Rather, it's what can be constructed for the \$250K to be provided by the County? That's it.

This contempt for the public just continues and continues. When are you as a Board going to put a stop to it?

Respectfully, Aaron Katz

-----Original Message-----

From: <s4s@ix.netcom.com>

Sent: May 22, 2023 1:08 PM

To: Dent Matthew <dent_trustee@ivgid.org>

Cc: Schmitz Sara <schmitz_trustee@ivgid.org>, Tonking Michaela <tonking_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>

Subject: May 25, 2023 Board Meeting - Agenda Items G(2) - Renovations to an Enhanced Skate Board Park - It's Time to Fire Bree Waters!

Chairperson Dent and Other Honorable Members of the IVGID Board -

I cannot believe this agenda item. I'm sorry. This matter is Exhibit "A" in support of TERMINATING BREE WATERS' EMPLOYMENT. And placing Brad Underwood on probation because according to the staff memo, he is the requesting staff member. After all. Ms. Waters told us she wouldn't have taken the job here at IVGID if she knew she wasn't going to get free beach access. Well now you know Ms. Watters. How about doing us all a favor and leave to work for Brad Johnson?

Ms. Water was hired as an engineer. Her job is to perform engineering duties. But we sent her to Kaye Shackford's learn how to get along with people seminar. And at a cost to local parcel owners of \$4,500 plus the cost of her unreimbursed staff time for a week. And look what she has turned into? A spewer of propaganda. Just like the IVGID Quarterly. Just like our Communications Coordinator. And just like our marketing department. Propaganda, propaganda, propaganda! Just listen to her: "Renovating the skate park (FOR \$500K) will have economic benefits for our community." **WE'RE NOT HERE MS. WATERS TO PROVIDE ECONOMIC BENEFITS TO OUR COMMUNITY.** We're the equivalent of a limited purpose special district - utilities and recreation. NOT social causes. But I guess no one taught you this when you were hired because obviously, you have no clue what a GID is.

Listen to the rest of Ms. Watters' propaganda. "A renovated skatepark will attract visitors," "boost local businesses." and "bring more...revenue to our community." It will "promote physical activity and a healthy lifestyle." So our job, MS. WATERS, is to attract more visitors? And boost local

businesses? And bring more revenue to persons other than us because we don't charge user fees to use the skateboard park. And provide for the health and general welfare of the general public as a whole; "especially young people." WHO WROTE THIS CRAP? An engineer? I don't think so. AN INCOMPETENT! An engineer's job is not to skew a project description to get a result he/she results. It is merely to lay out the facts and let the Board decide for itself. But not here. And not with Ms. Watters.

And who's paying to attract these visitors and added revenues Ms. Watters? And pay for the health and general welfare of outsiders? Don't you understand that when you charge local parcel owners for purposes that benefit the general public as a whole, you've crossed over the line between a fee and a tax?

But of course you don't even understand that excess balance in the General Fund comes from excess past transfers from our enterprise funds (it's disingenuously called "central services"). And those transfers came from excess RFFs, BFFs, and utility rates paid for water and sewer services. Since these are all paid by local parcel owners, the extra \$250K you are proposing for this project will be paid by local parcel owners notwithstanding they realize no special benefit over that realized by the general public as a whole.

Then I have to listen to Ms. Watters' garbage argument that pulling \$250K from excess General Fund balance comports with "the Board's direction of transferring (the costs of) parks operations, maintenance (and) capital...to the General Fund." No that's not what the Board said. What the Board said was that they wanted the cost of existing parks and athletic field facilities where no user fees are charged, paid for out of the General Fund WITHOUT paying for it with excess fund balance, or disingenuously increasing central services cost transfers by a like amount from the RFF, BFF and the utility rates local parcel owners are charged. You've missed the boat entirely. But you know this, don't you? Or if you don't, now you do.

And \$500K? It's one thing to beg for a grant from the county, get \$250K and then create a \$250K CIP for skateboard park renovations. And to do all of the above and change the CIP to \$500K. Requiring a \$250K contribution from local parcel owners. Are you out of your minds? \$500K for a skateboard park which generates ZERO revenues is even more stupid than a \$5M Burnt Cedar Pool. Stupid, stupid, stupid. And the fact Ms. Waters doesn't recognize this is stupid is Exhibit "B" why she's stupid.

Moreover, don't you dare think for a moment this enhanced project is going to cost \$500K. According to Ms. Waters the previous master plan estimated a cost estimate of \$500K-\$1M in 2018 dollars. What do you think it's going to be in today's dollars? And given our staff's track record on estimating, I can very easily see this project ultimately costing \$2M or even more! And then where is the money going to come from Ms. Watters? Bueller? Bueller?

Let's return to Ms. Watters. Don't you recall we went through this garbage with Ms. Watters and the Rec Center expansion project fiasco? Here she was secretly conspiring with Duffield and Co. to change the project description approved by the Board? What a team player. And then we learned she was an internal services employee and her services were being billed out at \$120/hour. And for what? And now that Ms. Watters has gotten her dirty hands on this project, how much do you think she has racked up in unreimbursed staff time at \$120/hour that gets added on to the cost of this project? And how many more tens of thousands of dollars are we going to have to pay for Ms. Watters' wasteful efforts. THE WOMAN NEEDS TO GO! You as a Board need to send a message. You as a Board need to do your jobs under the NRS 318.210 to fire employees like Ms. Watters..

Keep the project at a \$250K maximum or DON'T DO IT AT ALL. The public has told the District it does not want to INCREASE its footprint throughout the district but rather, to simply maintain existing facilities. But I guess Ms. Waters didn't get the memo. I've suggested how to deliver that memo to her and the rest of her colleagues. If you had any guts, that's exactly what you would do. Ms. Watters is a typical employee hired by the District. Incompetent, insensitive, and way, way out of her league!

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MAY 25, 2023 MEETING – AGENDA
ITEMS G(5) AND G(6) – APPROVAL OF PROPOSED RESOLUTION NO. 1902
ADOPTING 2023-24 RECREATION (“RFF”) AND BEACH (“BFF”) FACILITY
FEES AND ORDERING THEIR COLLECTION AGAINST THOSE “PARCELS
OF REAL PROPERTY RECEIVING...SERVICES AND FACILITIES”**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! I keep telling the IVGID Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can and should be more efficiently and fairly provided by another district³, or Washoe County, or more preferably, IVGID should simply be dissolved³ altogether! However in the interim, and in order to provide evidence in support of dissolution, let’s examine another example of the waste, mismanagement, and an “ends justifying means” mentality which permeates the District and in the end costs local parcel/dwelling unit owners dearly. Here it’s staff’s presentation of a proposed resolution for the Board to adopt which is the product of numerous untruths and deceit. And that’s the purpose of this written statement.

NRS 318.197(1): Since here we’re dealing with fees the District is authorized to fix pursuant to a statute, let’s begin by examining that statute. NRS 318.197(1) recites the “rates, tolls and charges” general improvement districts (“GIDs”) may “fix.” And for purposes of this resolution, they include “service charges and standby service charges, for services or facilities furnished by the district, (and) charges for the availability of service.”

¹ Go to <https://www.djkhaledofficial.com/>.

² NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

³ NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

For Purposes of This Written Statement, We Believe What Staff Tell Us: And not what they think they have told us. So with that said...

“Standby and Service Charges for...Fiscal Year 2023-2024 (for)...the Availability of the Use of IVGID's” Enumerated Recreation Facilities: These are the charges ¶¶4 and 4(b) of proposed Resolution No. 1902 tells us the RFF/BFF represent.

Yet There is Nothing in NRS 318.197(1) Which Recognizes Such a Charge: Although NRS 318.197(1) recognizes “service charges and standby service charges, for services...furnished by the district, “service charges and standby service charges, for services...furnished by the district, and charges for the availability of service.” It does not recognize “standby and service charges for...the availability of facilities.”

And Regardless, the District Does Not Furnish Recreation Facilities to Those Parcels of Real Property Which Are Involuntarily Assessed: Given ¶4 of proposed Resolution No. 1902 “finds that each parcel assessed (the RFF/BFF)...is specially assessed” by “the availability of the use of IVGID’s” enumerated recreation facilities, please explain to us how? “Reduced rates for season passes and reduced daily rates...which inure to the owners of properties assessed” which is recited at ¶4(b) of proposed Resolution No. 1902 as a “special benefit,” by definition do not inure to those real properties which are assessed. How does real property access and use recreational facilities so that it can realize this “special benefit?”

And Because of This Fact, the District Does Not Furnish the Availability of Recreation Facilities to Those Parcels of Real Property Which Are Involuntarily Assessed:

Statutory Construction: Next, let’s review the relevant rules for interpreting statutes. Here we examine six (6) of particular relevance:

1. **“Plain Language:”** Nevada courts begin their inquiry with a statute’s “plain language.”⁴ Thus where a statute’s language is plain and unambiguous on its face, it is *not* appropriate to resort to any ancillary construction aids⁵.

2. **The Insertion of Words or Terms Which Are Not There:** Because it is improper to “insert into statutes terms or provisions which are obviously not there,” courts are “reluctant to second-

⁴ See *Arguello v. Sunset Station, Inc.*, 127 Nev. 365, 370, 252 P.3d 206, 209 (2011).

⁵ See *State Farm Mut. v. Comm’r of Ins.*, 114 Nev. 535, 540, 958 P.2d 733 (1998); *Erwin v. State of Nevada*, 111 Nev. 1535, 1538, 908 P.2d 1367, 1369 (1995) [quoting *Charlie Brown Constr. Co. v. Boulder City*, 106 Nev. 497, 503, 797 P.2d 946, 949 (1990)]; and, *Washoe Med. Ctr. v. Second Jud. Dist. Ct.*, 122 Nev. 1298, 1302, 148 P.3d 790, 792-793 (2006).

guess the wisdom of a statute and (for this reason they are)...unwilling to insert words...the court believes the Legislature left out, be it intentionally or inadvertently.”⁶

3. **Expressio Unius est Exclusio Alterius:** In other words, “the expression of one thing is (to) the exclusion of another.”⁷ Thus “when a statute limits a thing to be done (to) a particular mode, it includes the *negative* (insofar as) any other mode”⁸ is concerned.

4. **Had The Legislature Intended:** that which is not stated in a statute⁹, it certainly knew how to “express (those words)...in straightforward English.”¹⁰ Thus where it doesn’t, it means the omission is *intentional*.

5. **Dillon’s Rule:** Given Nevada is a *Dillon’s Rule* State¹¹, GID Boards “may exercise *only the following powers and no others*¹²: (a) Those...granted in express terms by the Nevada Constitution or statute; (b) Those...necessarily or fairly implied in or incident to...powers expressly granted; and, (c) Those...essential to the accomplishment of the declared objects and purposes of the...local government¹²...and not merely (those which are) convenient but indispensable.”¹³ And *none* other¹⁴. And “if there is any fair or reasonable doubt concerning the existence of a power, that doubt is resolved *against* the (local government) and the power...*denied*.”¹⁵

6. **Judicial Decisions From Other Jurisdictions:** When a term is neither defined by a statute nor a local government’s highest judicial authority, because it “may have an accepted meaning in the area of law addressed by the statute...(or) it may have been borrowed from another statute under which it

⁶ See *Saint Alphonsus Reg’l Med. Ctr. v. Gooding Cty.*, 159 Idaho 84, 356 P.3d 377, 382 (2015).

⁷ This maxim has been expressly recognized in Nevada in *SFR Invs. Pool 1, LLC v. U.S. Bank, N.A.*, 130 Nev. Adv. Op. 75, 334 P.3d 408, 414 (2014).

⁸ See *Nunez v. Sahara Nevada Corp.*, 677 F. Supp. 1471, 1474 (D. Nev. 1988).

⁹ Such as that general improvement districts (“GIDs”) be empowered to fix standby service charges for the availability of use of recreational *facilities* rather than the *services* it furnishes.

¹⁰ See dissent of Justice Stevens in *FMC Corp. v. Holliday*, 498 U.S. 52, 66, 111 S.Ct. 403 (1990).

¹¹ “In Nevada’s jurisprudence, the Nevada Supreme Court has adopted and applied *Dillon’s Rule* to... *local governments*” [see NRS 244.137(2)].

¹² See NRS 244.137(1).

¹³ See NRS 244.137(3).

¹⁴ See A.G.O. No. 63-61, p. 102, p. 103 (August 12, 1963).

¹⁵ See NRS 244.137(4).

had an accepted meaning¹⁶...or it may have had an accepted and specialized meaning at common law¹⁷, the accepted meaning governs and the word or phrase is considered a technical term or 'term of art.'"¹⁸ And in the "absence of contrary direction (it) may be taken as satisfaction with widely accepted definitions, (and) not as departure from them."¹⁹

My E-Mails of May 22, 2023: On May 22, 2023 I sent the Board a series of e-mails²⁰ sharing my views that rather than the standby and service charges for the mere availability of use of the beaches and District owned recreational facilities represented by proposed Resolution No. 1902, the RFF/BFF represent invalid and unconstitutional taxes against real property.

Conclusion: We're losing nearly \$7 million annually on our beach and District owned recreation facility efforts. This overspending is directly subsidized by the RFF and BFF which are involuntarily levied against all non-exempt local parcels. Yet staff refuse to cut costs which perpetuates the need for this subsidy. And every year the Board goes along with their staff because members are afraid to put their feet down and make the hard decisions they were elected to make. Since staff refuse to cut costs, the burden shifts to those assessed parcel owners. Which explains why I am registering my opposition to proposed Resolution No. 1902.

NRS 43.100(1) instructs that a "governing body may file or cause to be filed a petition at any time in the district court in and for any county in which the municipality is located or any act or project is undertaken, wholly or in part, praying a judicial examination and determination of the validity of any power conferred or of any instrument, act or project of the municipality, whether or not such power has been exercised, such instrument has been executed or otherwise made or such act or project has been taken." In other words, there is a legal pathway to address the validity of the very matter I question. And it's subject to an expedited hearing process and judgment of finality. So why wouldn't a responsible board trustee want to pursue this remedy? Please agendaize the issue of whether to file a NRS 43.100 (1) confirmation action to determine the validity of the RFF/BFF at the earliest opportunity. And then thereafter, please vote in favor.

¹⁶ In appropriate circumstances, courts will assume that "adoption of the wording of a statute from another legislative jurisdiction carries with it the previous judicial interpretations of the wording" [see *Carolene Products Co. v. United States*, 323 U.S. 18, 26, 65 S.Ct. 1 (1944)].

¹⁷ See *Community for Creative Non-Violence v. Reid*, 490 U.S. 730, 739-740, 109 S.Ct. 2166 (1989).

¹⁸ See pages 7-8 of the Congressional Research Service, Larry M. Eig, Specialist in American Public Law, *Statutory Interpretation: General Principles and Recent Trends* (September 24, 2014).

¹⁹ See *Morissette v. United States*, 342 U.S. 246, 263, 72 S.Ct. 240 (1952).

²⁰ Those e-mails are attached as Exhibits "A" through "E" to this written statement. They are broken down into: 1) an Introduction; 2) Why the RFF/BFF are not "fees;" 3) Why the RFF/BFF are "taxes;" 4) Debunking the untruths of proposed Resolution No. 1902 unelected staff propagate; and, 5) What to do to resolve once and for all whether the RFF/BFF are the invalid and unconstitutional taxes I allege. Rather than restating its contents, the reader is encouraged to examine the same him/herself.

And You Wonder Why the RFF and BFF Which Pay For All the Waste Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay For is Out of Control? I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

EXHIBIT "A"

Re: May 25, 2023 Board Meeting - Agenda Items G(5) & G(6) - Approval of Resolution No. 1902 - Setting the 2023-24 RFF/BFF and Ordering its Collection on the County Tax Roll - Introduction - 1 of 5

From: <s4s@ix.netcom.com>
To: Dent Matthew <dent_trustee@ivgid.org>
Cc: Schmitz Sara <schmitz_trustee@ivgid.org>, Tonking Michaela <tonking_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>
Subject: Re: May 25, 2023 Board Meeting - Agenda Items G(5) & G(6) - Approval of Resolution No. 1902 - Setting the 2023-24 RFF/BFF and Ordering its Collection on the County Tax Roll - Introduction - 1 of 5
Date: May 22, 2023 11:19 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -Chairperson Dent and Other Honorable Members of the IVGID Board -

This e-mail supersedes all previous partial e-mails on this subject matter. I apologize for any inconvenience or confusion this may have caused. With that said,

Trustee Schmitz complains that my written statement e-mails to each of you are unintelligible because I take on so many issues with so many arguments she can't see the forest from the trees. So in an effort to appease Trustee Schmitz, I will attempt to break up this subject into separate e-mail discussions. Hopefully this will make my arguments clearer and more logical. And here I offer the first - a general overview Introduction/understanding.

1. This is the most important action you will ever take as a trustee. Because without the subsidy of the RFF/BFF (and yes it is a subsidy), the District cannot afford to do much of what it does. Which means it won't get into the many, many "pickles" it generally gets into.

2. Stated differently, eliminate the RFF/BFF and you will solve essentially every problem we face here other than utilities (we can have a separate discussion about those if you'd like) and I want more and more paid for by someone else because it's what being a community is all about. Don't believe me? Come up with an issue or a problem other than a utility one. I can point to the RFF/BFF and demonstrate where it goes away or is solved by elimination or reduction of the RFF/BFF.

3. When you pass the RFF/BFF, you accept staff's word that you're permitted by the NRS to pass it. Stop listening to your staff. They are the problem as I have demonstrated so many times before (got that Gail and Riner the Whiner). Read the NRS and ask your attorney for advice, assuming you require it. I can name a dozen or even more knowledgeable local residents who agree with me. In fact, I think even at least one of you agrees with me. Or let's get the issue resolved once and before as I have suggested and again suggest in my last e-mail on this subject

4. So let's have a short primer. "As part of the annual budget process, the Board is **required** to approve a resolution which outlines the billing...process set forth in NRS 318.197 (establishing standby service charges for services and facilities furnished by the District)" - see page 484 of the Board packet. Why is the Board **required**? Is there something in NRS 318 which **requires** this? Then why the requirement? I will answer this question below. However, let's get back to the primer, shall we?

5. Since according to staff NRS 318.197 represents the statutory basis for adopting the RFF/BFF, do you know what it says? Do you know **exactly** what it says? Let's take a look: "The board may fix, and from time to time increase or decrease,...rates, tolls or charges other than special assessments, including, but not limited to,"standby service charges, for services or facilities furnished by the district, charges for the availability of service, annexation charges, and minimum charges,"

6. Which of the foregoing charges does staff want you to adopt as a result of Resolution 1902? Do staff tell you standby charges for services furnished? Or standby charges for facilities furnished? No

and No. Do they tell you charges for the availability of facilities?

I say "charges for the availability of **service**." Why do I say this? Let's first look at ¶4 of the Resolution (see pages 491-492 of the Board packet): "each parcel assessed...is specially benefited as follows... (for) the availability of the use of" the enumerated recreation facilities. Now look at ¶1 of the report expressly adopted by ¶6 of the resolution (see page 496 of the Board packet): "The following annual charges are for the availability of use of the recreational facilities above described." I say yes.

7. But wait a minutes. NRS 318.197(1) recognizes a charge for the availability of **service**. But not availability of facilities. Yet here staff want the Board to approve a charge for the availability of **facilities**. Probably because the District furnishes no recreation services. This is **not** a permissible charge under NRS 318.197(1). If you want me to pull out the legal authorities which state it is improper to add missing or subtract unnecessary words to a statute because I can if requested? So why is staff pushing the labeling of this charge? Because the ends justify the means. And the statute **almost** allows it (maybe no one will notice).

8. Moreover, since according to staff the RFF/BFF specially benefit each **parcel** which is assessed, please explain to me how a parcel as opposed to person can be specially benefited by use of a recreational facility? And once you're finished answering this question, please explain to me how a parcel can be specially benefited by the mere availability of use of a recreational facility?

9. So let's put aside the fact for a moment that the RFF/BFF represent charges for the availability of recreational **facilities**, when this is not a permissible fee under NRS 318.197. What are the just and reasonable costs the District is expected to incur to furnish this alleged special benefit? And what are the costs for the mere availability in favor of those parcels which are assessed? **Nowhere** does staff provide the answers. So this is the first question I suggest you ask staff. What are the costs the District expects to incur to make our recreation facilities merely available to be used by those parcels which are assessed! Let's see what they come up with.

10. In the meantime, let me demonstrate that the RFF/BFF staff proposes pays for the financial shortfall between revenues and 100% of overspending assigned by staff to the Community Services (insofar as the RFF is concerned) and Beach (insofar as the BFF is concerned) Funds, respectively. Let's start with ¶3 of Resolution 1902 (see page 491 of the Board packet) which tells us that the attached report "contains all properties...that will be benefited by being charged for the costs of "the acquisition, administration, operation, maintenance and improvement of the recreation facilities, including the improvements thereon, and of the servicing of bonds issued or **to be issued**" **in the future**. Let's look at ¶11 of the report (see page 497 of the Board packet) which is adopted pursuant to ¶6 of Resolution No. 1902: A sum not to "exceed \$6,400,682...is required for the fiscal year extending from July 1...through June 30...for the proper servicing of said identified bonds and for the administration, operation, maintenance and improvement of said real properties, equipment and facilities." So if this is the amount of money required for the proper servicing of said identified bonds and for the administration, operation, maintenance and improvement of said real properties, equipment and facilities, what lesser amount is required to make those facilities merely available to be used by those real properties which are assessed? **I say staff haven't told us. Nor you!**

11. And while you're coming up with the answer, what's the difference between costs for the proper servicing of said identified bonds and for the administration, operation, maintenance and improvement of said real properties, equipment and facilities, and the financial shortfall between revenues and overspending assigned by staff to the Community Services and Beach Funds, respectively? In other words, can you come up with an expense which could not properly be included in the proper servicing of said identified bonds and for the administration, operation, maintenance and improvement of said real properties, equipment and facilities? Of course you can't.

12. So you see, the RFF/BFF really represent the financial shortfall between revenues and expenses assigned to the Community Services and Beach Funds, respectively, rather than the costs to make those facilities merely available to be accessed and used by those parcels which are assessed. Just as I have represented.

13. Now let's return to the question I asked after reading that according to staff, each year standby service charges are **required** to be adopted. Here is the answer. These sums are required because staff intentionally budget to overspend, and they refuse to pare back cost cuts. This leaves a financial deficiency. And to plug the deficiency, some subsidy is **required**. That is, the RFF/BFF!

So now hopefully you're equipped to evaluate the objections which follow to Resolution No. 1902 and adoption of the RFF/BFF.

Respectfully submitted, Aaron Katz

EXHIBIT "B"

Re: May 25, 2023 Board Meeting - Agenda Items G(5) & G(6) - Approval of Resolution No. 1902 - Setting the 2023-24 RFF/BFF and Ordering its Collection on the County Tax Roll - What is a Fee? 2 of 5

From: <s4s@ix.netcom.com>
To: Dent Matthew <dent_trustee@ivgid.org>
Cc: Schmitz Sara <schmitz_trustee@ivgid.org>, Tonking Michaela <tonking_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>
Subject: Re: May 25, 2023 Board Meeting - Agenda Items G(5) & G(6) - Approval of Resolution No. 1902 - Setting the 2023-24 RFF/BFF and Ordering its Collection on the County Tax Roll - What is a Fee? 2 of 5
Date: May 22, 2023 11:37 PM

Chairperson Dent and the Other Honorable Members of the IVGID Board -

This e-mail supersedes all previous partial e-mails on this subject matter. I apologize for any inconvenience or confusion this may have caused. With that said,

The legal authorities are clear (do you want me to fill up this e-mail with those authorities? If you want to know what they are, e-mail and ask. I will provide them): just because staff tell us the RFF/BFF are legitimate fees doesn't make it so. Staff has an agenda. And if the RFF/BFF don't fit their agenda, they can't be recommending adoption as they are recommending adoption here. Legitimate fees are dependent upon their incidence and effect rather than the label affixed. So you must determine that incidence and effect.

So what is a legitimate fee? Has anyone before me ever taken the time to share the truth? For the reasons which follow, the RFF/BFF are not legitimate "fees." And I can back up all of these statements with legal authority. So if any of you want that authority, please feel free to ask.

1. **Fees Are Charged in Exchange For Use of a Particular Governmental Service:** Here payment of the RFF entitles the payor to no particular governmental service whatsoever. Nor to the availability of a particular governmental service.
2. **In a Manner "Not Shared by Other Members of... Society:** Here the District's recreational facilities are just as available to be used by those who do not pay the RFF, as those who do.
3. **Fees Are Not Charged in Exchange For Access to And Use of The District's Recreational Facilities :** because there is nothing in NRS 318.197(1) which provides for such a charge. Staff have made this fee up by substituting the word "facilities" for "services." They must have figured no one would actually compare what they've represented to NRS 318.197(1).
4. **Moreover, Those Facilities Are Just as Available to be Accessed and Used by Those Who Do Not Pay the RFF/BFF, as Those Who Do:**
5. **So They Cannot Possibly be Charged in Exchange for the Mere Availability to Access and Use The District's Recreational Facilities:**
6. **Fees Are Not Charged in Exchange For Access to And Use of District's Beaches :** because those whose properties were within IVGID's June 4, 1968 boundaries are **already** entitled to beach access without payment of anything because of a deeded easement. **And staff know this!**

7. **To Be Legitimate, Fees Must Be "Allocated Directly to Defraying The Costs of Furnishing The Service(s) " For Which They Have Been Assessed. and *Nothing More*;** Not so here. Last meeting Trustee Schmitz admitted the District has been intentionally collecting **more** for some time. That makes the RFF/BFF taxes.

8. Fees Must be “Reasonably Proportionate to The Benefit(s Arguably) Furnished:” “The services for which the (RFF/BFF) are imposed (must be) sufficiently particularized as to justify distribution of the costs among a limited group (the ‘users,’ or beneficiaries of the services), rather than the general public” as a whole. Here because those services are equally available to the general public, and those whose properties are assessed are furnished no particular services nor facilities, there there is no proportionality to the benefits represented.

9. The Primary Purpose of a Fee Cannot Be to Raise Revenues: Yet here that's exactly the reason for the RFF's/BFF's adoption.

10. A Legitimate Fee Can be Transformed Into a “Tax” Because of The Way They Are Expended: See Clean Water Coalition, *supra*, at 127 Nev. 316-18. And that's exactly what has happened here.

Conclusion: *State v. Medeiros*, 89 Haw. 361, 973 P.2d 736, 742-745 (1999) holds that a governmental exaction is a fee where it: (1) applies to the direct beneficiary of a particular service; (2) is allocated directly to defraying the costs of providing th(at) service; and, (3) is reasonably proportionate to the benefit received. "If those criteria fit the charge, it is a fee." Otherwise, it is a tax [see *Clean Water Coalition v. M Resort*, 127 Nev. 301, 315, 255 P. 3d 247, 256 (2011)]. Here because the traits of the RFF/BFF do not fit the charge, regardless of whether they can be standby services charges, **they are taxes**. Please reject Resolution No. 1902.

Respectfully, Aaron Katz

EXHIBIT "C"

Re: May 25, 2023 Board Meeting - Agenda Items G(5) & G(6) - Approval of Resolution No. 1902 - Setting the 2023-24 RFF/BFF and Ordering its Collection on the County Tax Roll - What is a Tax? 3 of 5

From: <s4s@ix.netcom.com>
To: Dent Matthew <dent_trustee@ivgid.org>
Cc: Schmitz Sara <schmitz_trustee@ivgid.org>, Tonking Michaela <tonking_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>
Subject: Re: May 25, 2023 Board Meeting - Agenda Items G(5) & G(6) - Approval of Resolution No. 1902 - Setting the 2023-24 RFF/BFF and Ordering its Collection on the County Tax Roll - What is a Tax? 3 of 5
Date: May 22, 2023 11:59 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

This e-mail supersedes all previous partial e-mails on this subject matter. I apologize for any inconvenience or confusion this may have caused. With that said,

So what is a legitimate fee? What makes it a tax instead? Has anyone before me ever taken the time to share the truth? For the reasons which follow, since the RFF/BFF are not legitimate "fees," they are taxes. And I can back up all of these statements with legal authority. So if any of you want that authority, please feel free to ask.

The legal authorities are clear (do you want me to fill up this e-mail with those authorities? If you want to know what they are, e-mail and ask. I will provide them): Independently of the reasons provided in my previous e-mail which demonstrates what kind of monetary exactions are "fees," for the reasons which follow, the RFF/BFF are "taxes:"

1. **Their Purpose is to Raise Revenue:** rather than covering the cost of providing a particular governmental service which benefits the party who pays.
2. **They Are Imposed For The Benefit of *Others* Who Are *Not* Justly Bound to Contribute:** Taxes are spent on vital services which benefit the entire community and not just those who pay. It's what being a community is all about. And it's precisely what the RFF/BFF are spent on.
3. **They Are the Product of "Enforced Contribution:"** In other words, the payor is given no choice insofar as whether/not to pay.
4. **They Total *More* Than The Cost Government Incurs to Furnish The Service(s) Represented by Payment:** "(T)he crucial factor in determining whether a municipal charge for services constitutes a valid regulatory fee (or something else) is whether the charge is intended to cover the cost of administering a regulatory scheme or providing a service." But where as "the 'fee' unreasonably exceeds the value of the specific services for which it is charged[,] it will be held (to be) invalid" as a tax.
5. **Where a Legitimate "Fee" is Transformed Into a "Tax" Because of The Way its Proceeds Are Spent:** *Clean Water Coalition, supra*, at 127 Nev. 316-18 instructs that a legitimate fee can be transformed into an impermissible tax where it is spent for impermissible purposes. Here I have demonstrated a number of circumstances where payment of a "fee" has been transformed into a "tax."
6. **Whether or Not You Agree The RFF/BFF Are Taxes, "Fees" Are Transformed Into "Taxes" For Purposes of Article 4, Sections 20 And 21 of The Nevada Constitution Where as Here They Are The Product of The Equivalent of a Special or Local Law For The Assessment And Collection of Taxes:**

6(a). **Article 4, Section 20 of the Constitution:** instructs that "The legislature shall not pass local or special laws in any of the following enumerated cases...For the assessment and collection of *taxes* for state, county, and township purposes." Here the RFF/BFF are the product of the equivalent of "local or

special laws (which) address particular concerns that pertain only to the locality or to the part of the class affected by the laws, and *not* to statewide concerns." Therefore they have been "transformed into a local and special tax (and become)...a basis for determining unconstitutionality under Article 4, Section 20 as an "assessment and collection of taxes for state, county, and township purposes."

6(b). **Article 4, Section 21 of the Constitution:** instructs that because the RFF/BFF represent a "case...enumerated in the preceding section" (i.e., Article 4, Section 20), it can violate section 21. And thus here it does.

It can additionally represent a violation of section 21 because proposed Resolution No. 1902 is a general law of non-uniform operation throughout the State. NRS 318.197(1) is a general law given it defines the types of rates, tolls and charges all GIDs can fix. It can be made applicable to all GIDs throughout the State. But rather than "fix(ing)...service charges and standby service charges, for...the availability of (recreation) **service**" which is what NRS 318.197(1) expressly permits, proposed Resolution No. 1902 fixes "charges (for)...the availability of the use of" enumerated beach and recreation and **facilities**. This makes proposed Resolution No. 1902 the equivalent of a special law, and one of *non-uniform* operation throughout the State.

Moreover, ¶(D) of the report which is incorporated into proposed Resolution No. 1902 grants a series of RFF/BFF exceptions and exclusions to the District's favored collaborators *as well as itself*. But there is nothing in NRS 318.197(1) which permits a GID to except and exclude any person or property from a rate, toll or charge it has adopted which would otherwise apply. Nor is there anything in the Nevada Constitution. Although Article 10, section 8 of the Constitution allows the governing board of a political subdivision to "exempt by law property used for municipal, educational, literary, scientific or other charitable purposes" from *property taxation*, there is no similar exception and exclusion for the rates, tolls, charges or fees the District claims it will adopt. So here we have another example of a resolution the equivalent of a general law that can be made applicable to all GIDs throughout the State. Yet in lieu, it is a special law, and one of *non-uniform* operation throughout the State.

7. **Where a Portion of The Payment is a Tax, The Entire Charge Must be Declared a Tax:** because "a court *cannot* apportion the charge (n)or ascertain and allow (only) such portion as it may find reasonable." After all, that would be a legislative function, wouldn't it?

8. **If The RFF/BFF Are Deemed Taxes, NRS 361.445 and 318.225 Come Into Play:** NRS 361.445 is clear in instructing that "the *only* basis for property taxation by any city, town, school district, road district or other district in that county...*shall be*...the assessment made by the county assessor and...the Department (of Taxation), as equalized according to law." NRS 318.225 is clear in instructing that the *only* taxes a GID "board shall have power and authority to levy and collect (are) general (*ad valorem*) taxes on and against all taxable property within the district." If the RFF/BFF are taxes, they're not the ones authorized by NRS 318.225.

Moreover, in overlapping or combined taxing districts (like IVGID), the Department of Taxation ("NDOT") is charged with equalizing maximum tax rates to comply with the statutory tax rate cap of \$3.64 per \$100 of assessed valuation. The current fiscal year's Red Book was prepared on June 27, 2022 by the NDOT. According to Schedule A-11, the combined *ad valorem* tax rate for fiscal year 2022-23 for the District is \$3.4778 per \$100 of assessed value. Adding the RFF/BFF on to the taxes we pay, will exceed the statutory maximum. Again, impermissible.

Conclusion: So there you go. More reasons why the RFF/BFF are taxes rather than fees! If the RFF/BFF were legitimate fees, then there would be nothing to stop the county from involuntarily assessing each of our properties for the mere availability to access and use the services offered at any of the county's public facilities (like city hall, or the sheriff's office, or the jails, or public parks, etc.) to the general public as a whole. Now why do you think the county has never availed itself of this revenue generating vehicle? Please reject Resolution No. 1902.

Respectfully, Aaron Katz

EXHIBIT "D"

Re: May 25, 2023 Board Meeting - Agenda Items G(5) & G(6) - Approval of Resolution No. 1902 - Setting the 2023-24 RFF/BFF and Ordering its Collection on the County Tax Roll - Lies - 4 of 5

From: <s4s@ix.netcom.com>
To: Dent Matthew <dent_trustee@ivgid.org>
Cc: Schmitz Sara <schmitz_trustee@ivgid.org>, Tonking Michaela <tonking_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>
Subject: Re: May 25, 2023 Board Meeting - Agenda Items G(5) & G(6) - Approval of Resolution No. 1902 - Setting the 2023-24 RFF/BFF and Ordering its Collection on the County Tax Roll - Lies - 4 of 5
Date: May 23, 2023 12:19 AM

Chairperson Dent and Other Honorable Members of the IVGID Board -

This e-mail supersedes all previous partial e-mails on this subject matter. I apologize for any inconvenience or confusion this may have caused. With that said,

Here your staff have crafted a resolution for your adoption which consists of a series of untruths as well as assertions of fact not supported by evidence (aka a reversible abuse of discretion). Now I'm hoping your answer is you would not. So please consider the untruths which follow. And when you verify that they are untrue, **refuse** to approve Resolution 1902.

Untruth No. 1: The RFF/BFF Are "Standby Charges For...The Availability of" Enumerated Recreation Facilities [see ¶¶4 and 4(b) of proposed Resolution No. 1902]: NRS 318.197(1) does not recognize a "standby (nor) service charge (for)...the availability of the use of...**facilities**." Rather, it recognizes a "charge...for the availability of **service**." So how can you make a factual recital founded in a fee for which no authorization exists? Moreover as you will see, it is a factually untrue statement. The RFF/BFF do not represent payment for those parcels which are assessed's availability to access and use the District's recreational facilities. Instead they represent the revenue which plugs intentional overspending assigned by staff to the Community Services and Beach Funds.

Untruth No. 2: "Reduced Rates for Season Passes and Reduced Daily Rates, Are All Benefits... Provided to (Those) Properties" Which Are Assessed [see ¶4(b) of proposed Resolution No. 1902]: How exactly does real property access and use a recreational facility? How do reduced user fees represent benefits provided to real property? And how does the availability for real property to access and use recreational facilities because of payment of reduced user fees represent a benefit worthy of the RFF/BFF?

Untruth No. 3: It is Proper to Assess Real Property Notwithstanding People Are The Ones Benefited: According to ¶4(a) of proposed Resolution No. 1902, "Ordinance No. 7 sets forth in detail the specifics of the benefits available to property owners (**i.e., people**) of all properties" assessed. According to ¶4(b) of proposed Resolution No. 1902, "the Board specifically finds that the availability of the use of IVGID's beaches; boat launch ramp; Championship golf course; Mountain golf course; tennis facilities; the Chateau and Aspen Grove; Diamond Peak Ski Resort, and Recreation Center, including reduced rates for season passes and reduced daily rates, *are all benefits which inure to the owners of properties (i.e., people)* assessed hereunder." According to ¶4(c) of proposed Resolution No. 1902, "the owners of the parcels (**i.e., people**) set forth herein are directly benefited." Yet according to ¶6 of proposed Resolution No. 1902, "all of the charges herein constitute a perpetual lien on and against each of the **parcels of property**...which lien is effective as of the date on which general taxes for the fiscal year 2023-2024 become a lien." In other words, those who are not directly benefited (**i.e., property**) are required to pay the charges for those who are directly benefited (**i.e., people**). But the legal authorities instruct that legitimate fees "are charged in exchange for a particular governmental service **which benefits the party paying the fee** in a manner not shared by other members of society." Since here we don't have the party paying the fee realizing the alleged benefit

furnished, yet the resolution declares the contrary ["such benefits are provided to said properties" - see ¶4(b) of proposed Resolution No. 1902]

Untruth No. 4: According to ¶11 of the Report "for Collection on the County Tax Roll of Recreation Standby and Service Charges which will be adopted pursuant to proposed Resolution No. 1902, **"The Amount of Moneys Required For The Fiscal Year Extending From July 1, 2023, to June 30, 2024, Has Been Determined to be Estimated to Not Exceed About \$6,400,680...Between the Recreation...and Beach Facility Fee(s):"** But according to ¶3 of proposed Resolution No. 1902 these amounts are expressly required "for the proper servicing of said identified bonds and for the administration, operation, maintenance and improvement of said real properties, equipment and facilities." This purpose is *different* than paying for "the (mere) availability of use of IVGID's" recreation facilities. So to the extent the resolution suggests that this is the amount required to make the District's recreational facilities merely available for use by those parcels which are assessed, it is *not* true. **And you know it is not true.**

There's another reason why this finding is not true. This is the same language which has been included in the reports attached to past resolutions fixing past RFFs/BFFs. And according to page 8 of the May 8, 2023 Board packet, Trustee Schmitz admits that "a combination of excess fund balance (created from previous years' excess RFFs/BFFs) and the Recreation Facility Fee have been utilized to cover capital and debt expenditures at the golf courses and other Community Services venues. (However,) excess Community Services Fund balance has been accumulating for years due to the **over collection of the Recreation Facility Fees** and delayed delivery of capital improvement projects." In other words, the Board has adopted excess RFFs/BFFs in the immediate past, and now proposes more excess RFFs/BFFs. So the number represented in the resolution is really not necessary for any reasons whatsoever. It's required to represent something else. Revenue.

Untruth No. 5: Given The Primary Purpose of The RFF/BFF Are to Raise Revenues Rather Than to Defray The Costs The District Incurs to Furnish The Availability For Those Parcels Which Are Assessed to Access and Use The Beaches And District Owned Recreation Facilities, They Are "Taxes" Rather Than NRS 318.197(1) Charges: This is what the legal authorities instruct. Refer to my companion e-mail on this subject. Here the RFF/BFF simply plug the financial shortfall between budgeted revenues and intentional overspending assigned to the District's Community Services (insofar as the RFF is concerned) and Beach (insofar as the BFF is concerned) Funds, respectively. In other words, the RFF/BFF are not the fees the Board represents. They're taxes.

Untruth No. 6: Given Proposed Resolution No. 1902 Will Represent The Equivalent of a Special And Local Law For The Assessment And Collection of Taxes For GID Purposes, Whatever Legitimacy The RFF/BFF May Have Once Had Has Been Transformed Into Unconstitutional And Invalid Taxes: Proposed Resolution No. 1902 is the equivalent of a local law because it operates over "a particular locality instead of over the whole territory of the State." It is a special law because it "pertain[s] to a part of a class as opposed to all of a class...For the assessment and collection of *taxes* for state." This is precisely what *Clean Water Coalition v. M Resort, LLC.*, 127 Nev. 301, 316-318, 255 P.3d 247 (2011) instructs insofar as tax transformation is concerned. So the resolution's statement to the contrary, is untrue.

Untruth No. 7: According to ¶5 of proposed Resolution No. 1902, **"The Rates Charged for Natural, Intrinsic And Fundamental Distinctions Are Reasonable in Their Relation to The Object of The Charges Imposed."** Do you know what any of this means? Assuming yes, what evidence will staff present in support of this finding they want the Board to make? Assuming the answer is **none** as I firmly believe will be the case, you have a classic example of an abuse of discretion. A decision to be made by each of you based upon reversible arbitrary and capricious action. Assuming like me you have no idea what this language means, why would you ever adopt it as a finding of fact?

Untruth No. 8: According to ¶5 of proposed Resolution No. 1902, **"Said Charges Have Been Apportioned in Relation to Said Natural, Intrinsic, Fundamental And Reasonable Distinctions Among Said Rates."** Do you know what any of this means? Assuming yes, what evidence will staff present in support of this finding they want the Board to make? Assuming the answer is **none** as I firmly believe will be the case, you have a classic example of an abuse of discretion. A decision to be made by each of you based upon reversible arbitrary and capricious action. Assuming like me you have no idea what this language means, why would you ever adopt it as a finding of fact?

Untruth No. 9: The RFF is Calculated Correctly Based Upon 8,206 Parcels/Dwelling Units Assessed The RFF, And The BFF is Calculated Correctly Based Upon 7,748 Parcels/Dwelling Units Assessed The BFF: See page 881 of the packet of materials prepared by staff in anticipation of the Board's April 12, 2023 meeting ("the 4/12/2023 Board packet"). As aforesaid, **"The Amount of Moneys Required For The Fiscal Year Extending From July 1, 2023, to June 30, 2024, Has Been Determined to be Estimated to Not Exceed About \$6,400,680...Between the Recreation...and Beach Facility Fee(s):"** So if we divide the amount of moneys required for the RFF by 8,206 parcels/dwelling units, we will come up with a per parcel/dwelling unit RFF. And if we divide the amount of moneys required for the BFF by 7,748 parcels/dwelling units, we will come up with a per parcel/dwelling unit BFF. What do you want to bet that the numbers combined do not turn out to total a RFF of \$450? But what do you want to bet that the numbers combined based upon the correct number of parcels subject to assessment, do not turn out to total a RFF of \$450? Or a BFF of \$330? One of the reasons being that there are **more** than 8,206 parcels/dwelling units which should be being assessed a RFF. And there are more than 7,748 parcels/dwelling units which should be being assessed a BFF. We don't know the correct number because staff have refused to conduct the audit they represented they would conduct two (2) years ago when I brought numerous mistakes in numbers to the Board's attention. This means that selecting a fixed fee like \$450 for the BFF or \$330 for the RFF is completely arbitrary and has no relation to the amount you're being asked to adopt. Which means that whatever number you come up with will be untrue. Which means you propose charging me *more* than you actually require. Which means the RFF/BFF are taxes.

Conclusion: Like I said, why would any of you want to approve a document full of untruths created by staff to advance their agenda? You have no alternative but to refuse to adopt proposed Resolution No. 1902. Please do just that.

Respectfully, Aaron Katz

EXHIBIT "E"

Re: May 25, 2023 Board Meeting - Agenda Items G(5) & G(6) - Approval of Resolution No. 1902 - Setting the 2023-24 RFF/BFF and Ordering its Collection on the County Tax Roll - So How Do We Resolve Whether the RFF/BFF Are Valid Fees or Invalid Taxes - 5 of 5

From: <s4s@ix.netcom.com>
To: Dent Matthew <dent_trustee@ivgid.org>
Cc: Schmitz Sara <schmitz_trustee@ivgid.org>, Tonking Michaela <tonking_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>
Subject: Re: May 25, 2023 Board Meeting - Agenda Items G(5) & G(6) - Approval of Resolution No. 1902 - Setting the 2023-24 RFF/BFF and Ordering its Collection on the County Tax Roll - So How Do We Resolve Whether the RFF/BFF Are Valid Fees or Invalid Taxes - 5 of 5
Date: May 23, 2023 12:25 AM

Chairperson Dent and the Other Honorable Members of the IVGID Board -

This e-mail supersedes all previous partial e-mails on this subject matter. I apologize for any inconvenience or confusion this may have caused. With that said,

So now you have before you credible challenges to the validity of the RFF/BFF. Are you going to rubber stamp proposed Resolution No. 1902 as presented because the ends justify the means? Because it's the easy thing to do?

Or are you going to do the right and ethical thing; get a determination from District Court?

Let me again remind you that NRS 43.100(1) instructs that "The governing body may file or cause to be filed a petition at any time in the district court in and for any county in which the municipality is located or any act or project is undertaken, wholly or in part, praying a judicial examination and determination of the validity of any power conferred or of any instrument, act or project of the municipality, whether or not such power has been exercised, such instrument has been executed or otherwise made or such act or project has been taken." In other words, there is a legal pathway to the very matter I suggest. And it's subject to an expedited hearing process and judgment of finality.

The Godfather of Incline Village was Harold Tiller. When the District sought recreation powers from the County, Mr. Tiller (who was then an IVGID Board member) represented to the County Board and the public that if his sought for powers were granted, IVGID would NOT use them to acquire any recreational facilities other than the beaches. He represented that all we have today would be privately owned, operated and financed. Yet look what you and your predecessors have done! To use the argument core golfers have recently used, the reason I moved to Incline was because its many recreational facilities would be privately owned, operated and financed and NOT owned and operated as commercial "for loss" business enterprises they way they're operated today. In other words, I wouldn't have to involuntarily subsidize their existence. Well I've been misrepresented to. And I'm not happy about it. And the fact you may be, would demonstrate your non-qualification to be a Board trustee for all of us. Is that what you are?

So for GOD's sake, let's resolve this issue once and for all so possibly we can move forward united. Do not pass proposed Resolution No. 1902, and agendize the filing of a NRS 43.100 confirmation action.

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MAY 25, 2023 MEETING – AGENDA
ITEM C – PUBLIC COMMENT – EVIDENCE THAT THE DISTRICT CONTINUES TO
PAY NORTHERN CALIFORNIA GOLF ASSOCIATION (“NCGA”) FEES ON
BEHALF OF SOME PRIVATE CLUB MEMBERS AND OTHERS FOR
WHOM WE SHOULD NOT BE PAYING WHICH ARE NOT
BEING REIMBURSED**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! I keep telling the IVGID Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can and should be more efficiently and fairly provided by another district³, or Washoe County, or more preferably, IVGID should simply be dissolved³ altogether! However in the interim, and in order to provide evidence in support of dissolution, let’s examine another example of the waste, mismanagement, and an “ends justifying means” mentality which permeates the District and in the end costs local parcel/dwelling unit owners dearly. Here it’s staff’s continued payment of NCGA membership fees on behalf of private club members, non-members who want to play in club tournaments, and IVGID staff for whom we shouldn’t be paying any of this.

And that’s the purpose of this written statement.

My E-Mails of May 18 and May 23, 2023: Several years ago I discovered that the District was paying NCGA membership fees on behalf of a number of members of private golf clubs, and others, which were not being reimbursed to the District. Since NCGA only provides memberships to

¹ Go to <https://www.djkhaledofficial.com/>.

² NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

³ NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

individuals in legitimate golf clubs, the District's name was altered to "Incline Village GC" to allow the District to continue selling these memberships.

After learning of this inappropriate conduct I publicized the fact. And in response staff asserted those costs were reimbursed to the District by those whose NCGA memberships were paid for by the District. But when I followed up and asked for evidence of the alleged reimbursements, I was provided with no documentation whatsoever. Meanwhile Indra represented that this service on behalf of the private golf clubs would cease immediately.

It was therefore with dismay that I recently learned that the very same behavior continues today. And again the District is advancing NCGA fees to preferred private club golfers which are not being reimbursed by those private club members and others who are directly benefiting therefrom. So on May 18, 2023 I made a public records request⁴ for evidence of those reimbursements and any invoicing for payment associated therewith. And on the same day I followed up asking for evidence of reimbursement from just two of those persons; loud mouths Joe Wolf⁵, and James Wieck⁶. I gave Indra until the following Tuesday, May 23, 2023 within which to provide the required public records no later than 12 noon on May 23, 2023⁴.

May 23, 2023 came and went and Indra provided nothing. Since in my mind that meant that there was no evidence of payment/reimbursement, I notified the Board via e-mail⁴.

Conclusion: Why are we paying for private individuals' NCGA membership fees? Why are we seeking reimbursement, assuming arguendo, we even are seeking reimbursement? Why are we misrepresenting ourselves to NCGA to be a golf club when we're a general improvement district? And why won't staff admit there is no reimbursement because if there were, staff would have evidence of the same to share with the public? Another dirty, fishy, untrue explanation the reader should be aware of.

And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees Which Pay For All the Waste Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay For is Out of Control? I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

⁴ That request is part of the e-mail string between myself and District personnel which are attached as Exhibit "A" to this written statement.

⁵ Mr. Wolf is a former IVGID Trustee and past president of Incline Village Golf Club aka "IVGC."

⁶ Mr. Wieck represents himself to be the President of the Polo Golf Club.

EXHIBIT "A"

RE: Recirds Evidencing Reimbursement of NCGA Fees From Private Club Members

From: <s4s@ix.netcom.com>
To: "Indra Winqest" <ISW@ivgid.org>
Cc: "Dent Matthew" <dent_trustee@ivgid.org>, "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Noble Dave" <noble4ivgid@gmail.com>, "Tulloch Ray" <tulloch_trustee@ivgid.org>
Subject: RE: Recirds Evidencing Reimbursement of NCGA Fees From Private Club Members
Date: May 23, 2023 9:32 PM

Hello Indra -

Well we're beyond the time limit I gave you and your staff to come up with the evidence that our two big mouths reimbursed the District for the 2022-23 NCGA membership fees the public advanced on their behalf. And NOTHING! So now I'm going to publicize this fact.

You could have done something very, very easy which would have resolved the issue once and for all. But you didn't. And let's be clear. The reason you didn't is because the individual private club members whose NCGA membership fees the public advances on their behaves are NEVER REIMBURSED. Got that Indra? NEVER.

And all the propaganda to the contrary, without any written documentary evidence whatsoever, are LIES!

Since a copy of this e-mail is going to the Board, I am going to ask this question again.

What do we do with a public employee who wastes public funds and then lies about it? You tell the public you were elected to "make the hard decisions." So now it's time for you to DO YOUR JOBS under NRS 318.210.

Pull Indra and Darren Howard into a public hearing and start cross-examining so we can get to the truth. You would know this Trustee Noble, wouldn't you?

Respectfully, Aaron Katz

-----Original Message-----

From: <s4s@ix.netcom.com>
Sent: May 18, 2023 7:02 PM
To: Indra Winqest <ISW@ivgid.org>, Susan A. Herron <sah@ivgid.org>
Subject: RE: Recirds Evidencing Reimbursement of NCGA Fees From Private Club Members

Well let's cut to the chase Indra. Let's prove staff's representations are not true. Without having to go through all of the records I have requested to examine.

There are two BIG MOUTH names of golfers whose 2022-23 NCGA fees were paid by IVGID. Joe Wolfe and James Wieck. According to you, Mr. Wolfe reimbursed the District the \$39 that the District advanced on his behalf plus your \$10 service fee. .According to you, Mr. Wieck reimbursed the District the \$49 that the District advanced on his behalf plus your \$10 service fee. .

Show me the evidence. And I'm going to give you until next Tuesday at 12 noon. Show me the bill to these two

individuals, and show me evidence where they were paid. And when. If you can't do this in 4-1/2 days,

Will you do this please?

And tell me about this one if you don't mind. Apparently the NCGA charged IVGID a late charge of \$112.38 on or about October 13, 2022. This was paid via Check #779597. So who reimbursed this one Indra? Did you send this bill to the private clubs? Or did we eat it? And how many other late charges did we pay to NCGA?

And when we go to the bill pay descriptions on the web site, isn't it interesting that insofar as this check is concerned, no mention whatsoever is made of a late fee? Because we don't want the public to know our staff is negligent and it's costing us. Right?

Respectfully, Aaron Katz

-----Original Message-----

From:

Sent: May 18, 2023 12:46 PM

To: Indra Winquest , Susan A. Herron

Subject: RE: Records Evidencing Reimbursement of NCGA Fees From Private Club Members

Thank you Indra -

You don't understand. Or maybe you do.

Your Ms Herron never, never, never provided me with records evidencing reimbursement payment from anyone whose NCGA dues were paid by IVGID several years ago. I asked and received nothing. Sure I heard the narrative that such fees were reimbursed. But I never believed it and currently don't believe it. If the charges were reimbursed show me the evidence. If you won't or can't, then your narrative is false. It's that simple.

Now let's go to the current invoicing. Ms. Herron's description of alleged what happens applies to NON-club members. Not club members. Why is IVGID being invoiced for the NCGA fees of club members? Why don't they deal directly with NCGA? Why are we interjected into the process? And why do we lie to NCGA to make us look like a club when we're not simply to accommodate these private clubs? And why are we doing what we're doing to earn a couple of comp memberships? None of this makes sense.

So when you tell me the current records document that club members pay their own NCGA dues, this is not true. When you tell me IVGID pays those dues for them and then is reimbursed, I don't believe you. Show me the evidence.

So now you've pissed me off and I'm going to call NCGA and share the truth. And I'm going to share the truth with the public. Congratulations.

My records request remains Ms. Herron. Please provide for my examination the records requested.

Aaron

-----Original Message-----

From: Indra Winquest

Sent: May 18, 2023 12:31 PM

To: s4s@ix.netcom.com , Susan A. Herron

Subject: RE: Records Evidencing Reimbursement of NCGA Fees From Private Club Members

Aaron -

What I told you back then was if I found out that IVGID was actually paying these dues and not the resident, I would stop it. As you found out then and now, the resident pays for this and we help administer hence the \$10 fee. I will continue to monitor.

Indra

Indra Winqest
General Manager
Incline Village General Improvement District
893 Southwood Blvd, Incline Village NV 89451
P: 775-832-1206
F: 775-832-1380
isw@ivgid.org
<http://www.yourtahoeplace.com>

-----Original Message-----

From: s4s@ix.netcom.com
Sent: Thursday, May 18, 2023 12:22 PM
To: Susan A. Herron
Cc: Indra Winqest
Subject: Records Evidencing Reimbursement of NCGA Fees From Private Club Members

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hello Ms. Herron -

So Frank has shared with me the Northern California Golf Ass'n ("NCGA") invoicing paid by IVGID you provided from 2019-2023. Which interesting to me is billed to the Incline Village Golf Club. An entity that DOES NOT EXIST. And you know does not exist. Since Indra is getting a copy of this e-mail, should I call NCGA Indra and clue them into the fact there is no such club? So why are they billing the same? And why is IVGID paying for an obligation of the IVGC?

Also we went through this episode several years ago Indra when I learned of our paying for club members' NCGA dues. And your representation at the time was that these payments would stop. And yet they haven't. Why not? Let these golfers make their own individual payments to NCGA. Why does the public have to be in the equation? And for a measly \$10/member? That won't even buy a cup of coffee at Starbucks.

Also, I see that the chart of account ("COA") number assigned for the payments we make is a fraud. If I'm reading it correctly, it is "admin & services - contractual services." This type of expenditure has NOTHING to do with the description provided, So some lay person would see an expense assigned to this COA number and be deceived into thinking it was a legitimate admin services expense. When it isn't. And I'm certain your staff pull this stunt for all sorts of other COA numbers. Which means we can't believe anything that appears in our financials. It's all corrupted.

And although how you describe the process for NON-club members, you provide no description for club members.

Frank tells me he asked to examine records evidencing reimbursement to IVGID from clubs or club members for these

dues paid to NCGA. Yet you provided nothing.

There is this narrative going around town that IVGID pays the fees and the clubs reimburse IVGID. Well I want to see written evidence of this alleged reimbursement. So I want to examine (this is a records request):

1. IVGID invoicing sent to private golf clubs since July 1, 2018 requesting reimbursement payment of NCGA fees IVGID has advanced for its members;
2. IVGID invoicing sent to individual members of private golf clubs since July 1, 2018 requesting reimbursement payment of NCGA fees IVGID has advanced for its members;
3. Evidence of payment of paragraph 1 above;
4. Evidence of payment of paragraph 2 above;
5. Documents evidencing the identity of and payment to IVGID by a non-private club member for membership in NCGA so the non-club member could participate in a tournament that IVGID subsequently paid to NCGA;
6. Evidence of payment of paragraph 5 above.

Thank you, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MAY 25, 2023 MEETING – AGENDA
ITEM C – PUBLIC COMMENT – EVIDENCE THAT OUR CORE GOLFERS' CLAIMS
THAT REVENUE FROM GOLF IS JUST ABOUT COVERING OPERATIONAL
COSTS AT OUR TWO GOLF COURSES IS BOGUS BECAUSE SOME OF
THOSE COSTS ARE NOT BEING ASSIGNED AS EXPENSES – HERE
SNOW REMOVAL**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! I keep telling the IVGID Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can and should be more efficiently and fairly provided by another district³, or Washoe County, or more preferably, IVGID should simply be dissolved³ altogether! However in the interim, and in order to provide evidence in support of dissolution, let’s examine another example of the waste, mismanagement, and an “ends justifying means” mentality which permeates the District and in the end costs local parcel/dwelling unit owners dearly. Here it’s staff’s unilateral decision to order snow removal services for its two golf courses, furnished by Diamond Peak personnel, and not reimburse the Ski Fund for those costs. Thus skewing the financials for Golf and Ski to benefit favored core golfers. And that’s the purpose of this written statement.

My E-Mail of May 23, 2023: When I learned the District had a robust plan to use Diamond Peak snowplows and other related equipment, and Diamond Peak personnel to operate them, on our two golf courses, I wanted to learn whether those costs were being assigned to Golf and if so in what

¹ Go to <https://www.djkhaledofficial.com/>.

² NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

³ NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

amounts, so the public had an accurate depiction of the operational costs incurred at our two golf courses. So I made a public records request on April 28, 2023⁴. On May 12, 2023 Ms. Herron responded with a number of staff e-mails, and the following statement:

“We do not do any inter(nal) charging for this process so there are no billings (n)or...payments” to provide.

What I learned from the e-mails is that staff would utilize this equipment and personnel perhaps twice at the Champ Course, and 4-5 times at the Mountain Course. And that only Diamond Peak personnel who were certified to operate this equipment would be allowed to operate it. And an additional “spotter” person would also be required to gauge the depth of the snow to be removed.

As a result on May 23, 2023 I sent an e-mail to the Board⁴ advising them of the foregoing and asking them order financial reporting modifications to reflect these costs attributable to Golf be financially reported as golf operational costs. Rather than regurgitating the contents of that e-mail, interested readers can read these e-mails for him/herself.

Conclusion: I’m tired of hearing the core golfers of our community complain that they are being treated unfairly when golf revenues allegedly cover all operational costs assigned to golf. And especially now that I’ve learned not all operational costs are actually assigned! I ask the public be made aware of these facts, and that in the future the District report for giveaways like these to golf at local parcel owners’ expense.

And You Wonder Why the Recreation (“RFF”) and Beach (“BFF”) Facility Fees Which Pay For All the Waste Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay For is Out of Control? I’ve now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

⁴ That request is part of the e-mail string between myself and District personnel which are attached as Exhibit “A” to this written statement.

EXHIBIT "A"

Records Request - Snow Removal Costs at Both Golf Courses Since January 1, 2023

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>
Subject: Records Request - Snow Removal Costs at Both Golf Courses Since January 1, 2023
Date: May 23, 2023 10:14 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

So the e-mail string below addresses snow removal from our golf courses VOLUNTEERED by our Diamond Peak personnel at local parcel owners' expense. And here you see (based upon the e-mails Ms. Herron provided which I have omitted from this e-mail) that 1-2 days of DP staff time for two staff persons (a driver and a scout to evaluate the depth of snow) were spent at our Champ golf course, and 4-5 days of DP staff time for two staff persons were spent at our Mountain golf course, plowing snow from our various fairways and moving them to other out of the way places. And of course two specialized pieces of equipment including a \$475K snow plow were used. And then of course the equipment had to be delivered to the two golf courses which involved additional PW/DP employees and equipment. And then of course the operating expenses. And what was DP paid for all of these services? NOTHING.

I can already hear the one division, one team mantra. But that's not the point.

We're supposedly creating accurate financial records and reporting them accurately to the Board and the public. But we're not. Golf's operating expenses should be higher than reported. And DP's should be lower. So that when we're forced to hear core golfers come to Board meetings and whine about the fact that golf revenues are almost covering operational expenses, we will know this is not true. And why? Because staff hasn't accounted for all of the operational costs.

And if you think this episode was limited to snowplowing and our golf courses? I'm here to tell you you're crazy. This is just the tip of the iceberg. When our financial reporting is skewed, it prevents us from having the real type of discussion we need to have with our golfers. And that is to limit the forced subsidies (from the RFF).

So how do we get to the truth, nothing but the truth, so help me GOD? It's called an internal audit. Performed by outside unbiased personnel. When are we going to get one Board? That's your job!

Respectfully, Aaron Katz

-----Forwarded Message-----

From: Susan A. Herron <sah@ivgid.org>
Sent: May 12, 2023 9:33 AM
To: 's4s@ix.netcom.com' <s4s@ix.netcom.com>
Subject: FW: Records Request - Snow Removal Costs at Both Golf Courses Since January 1, 2023

Mr. Katz,

Staff has provided the following response and attachments to your public records request:



We do not do any interco charging for this process so there are no billings or received payments for our part of their snow removal process. We were able to get a demo machine from Kassbohrer the snow cat manufacturer for us to use at Diamond Peak while the other machine was at the golf courses. When they delivered and picked up this demo machine Kassbohrer allowed us to utilize their transport truck and driver to haul our cat to and from golf free of charge.

Susan

-----Original Message-----

From: s4s@ix.netcom.com

Sent: Friday, April 28, 2023 8:17 AM

To: Melissa N. Robertson

Subject: Records Request - Snow Removal Costs at Both Golf Courses Since January 1, 2023

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Your form did not work so independently I am sending this public records request.

Go to: https://linkprotect.cudasvc.com/url?a=https%3a%2f%2fwww.yourtahoeplace.com%2fnews%2fspring-golf-course-snow-removal&c=E,1,VceefcV3PGI96sGBh2zp6sdFlaqEFbWx5L7N2Nhse1XXz8M_Dy6l8sjGoNntbb0SqLj9CyNg8II0cwQdqgGI03BYMduZ-6l_fdtEj9BgIK8UiKA,&typo=1

There we are told of all the work DP employees/equipment are doing removing snow from our golf courses in anticipation of this season. And how it's continuous work and we will be kept advised of the progress.

So the question.

What costs have non-golf staff incurred in this removal process, and what evidence of reimbursement is there from golf? And not just labor costs. We're talking snow plows and othe equipment highlighted in the referenced web page. Stated differently, as if golf's operational costs weren't abhorrent enough, how much more abhorrent are they as a result of record snowfall removal?

I want to examine records evidencing:

1. All requests from Darren Howard to whomever else at the District for help with this snow removal since January 1, 2023;
2. Whatever Darren Howard agreed to pay or transfer to DP on behalf of both golf courses for the snow removal help he requested since January 1, 2023;
3. All snow removal work performed by non-golf personnel at both golf courses since January 1, 2023;
4. All billings to golf for the snow removal work performed since January 1, 2023;
5. All evidence of transfers or payments from golf to wherever for snow removal work performed since January 1, 2023;
6. All chart of account nos assigned by staff for each of the payments referenced in paragraph 5 above;
7. Where in the current year's budget for both golf courses the costs associated with this snow removal were budgeted.

Thank you for your cooperation. Aaron Katz

INVOICE

1 of 1



151 Country Estates Circle
Reno, NV 89511
Phone: 800-330-1112
litigationservices.com

Susan A. Herron, CMC
Incline Village General Improvement District
893 Southwood Boulevard
Incline Village , NV 89451

Invoice No.	Invoice Date	Job No.
1624522	6/5/2023	989394
Job Date	Case No.	
5/25/2023		
Case Name		
Incline Village General Improvement District Board of Trustees Meeting		
Payment Terms		
Net 30		

ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:
Hearing (Public Meeting)

3,134.00

TOTAL DUE >>>

\$3,134.00

The LIT Group 079F

Please note, disputes or refunds will not be honored or issued after 30 days

Charge to 100-11-100-6030
\$500 Base Fee
\$7.95 per page = 331.32 pages

S. Herron 06-06-2023

Tax ID: 20-3835523

Please detach bottom portion and return with payment.

Susan A. Herron, CMC
Incline Village General Improvement District
893 Southwood Boulevard
Incline Village , NV 89451

Job No. : 989394 BU ID : RN-CR
Case No. :
Case Name : Incline Village General Improvement District Board of Trustees Meeting
Invoice No. : 1624522 Invoice Date : 6/5/2023
Total Due : \$3,134.00

Remit To: **Sunshine Reporting and Litigation Services, LLC**
P.O. Box 103091
Pasadena, CA 91189-3091

PAYMENT WITH CREDIT CARD



Cardholder's Name: _____
Card Number: _____
Exp. Date: _____ Phone#: _____
Billing Address: _____
Zip: _____ Card Security Code: _____
Amount to Charge: _____
Cardholder's Signature: _____
Email: _____

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest, District General Manager

FROM: Brad Underwood, Director of Public Works

SUBJECT: Discussion of Resolution 1903: A Resolution approving the amendments to the Sewer and Water Schedule of Service Charges (Ordinances 2 and 4 respectively) (Requesting Staff Member: Director of Public Works Brad Underwood)

RELATED STRATEGIC PLAN BUDGET INITIATIVE(S):

LONG RANGE PRINCIPLE #3 - FINANCE

The District will ensure fiscal responsibility and sustainability of service capacities through prudent fiscal management and maintaining effective financial policies for internal controls, operating budgets, fund balances, capital improvement and debt management.

Long-term Initiatives - 2. Prepare a five-year forecast for each major fund as a part of the annual budget development process.

LONG RANGE PRINCIPLE #5 - ASSETS AND INFRASTRUCTURE

The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation venues, facilities, and services.

Budgeted Initiatives for 2021 -2023 - B.

Complete Utility Rate Study to ensure the Utility Fund meets budgetary and fund balance requirements.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES

Ordinance No. 2 – Sewer Ordinance
Ordinance No. 4 – Water Ordinance

DATE: June 14, 2023

I. RECOMMENDATION

That the Board of Trustees discuss and adopt Resolution No. 1903 for the proposed amendments to the Sewer and Water Schedule of Service Charges.

II. BACKGROUND

The District provides water and sewer utility services through its Utility Fund (Fund 200). These utility operations are supported through target annual revenues each year, collected from utility customers based on Board-approved rate schedules for each utility.

On November 22, 2022, staff executed a Professional Services Contract to HDR Engineering, Inc. to conduct the utility rate study for provision of water and sewer services. The study is intended to establish 5-year water and sewer utility rates for all customer types.

The rate study sets forth the appropriate rates for water and sewer service to meet revenue and expense requirements and to achieve the appropriate Fund Balance and Working Capital. The rate increases maintain the current rate structure and are necessary to fund the current, and future, operating and capital expenses. The following tables show the current versus proposed FY 2023/24 rate comparisons for water and sewer for the average customer.

Residential Water Rate Comparison

Rate Component	Current Rate	Proposed Rate	Change
Base Rate	\$15.10	\$17.30	\$2.20
Capital Improvements	\$15.10	\$15.10	\$0.00
Customer Admin Fee	\$4.23	\$4.44	\$0.21
Defensible Space	\$1.05	\$1.05	\$0.00
Total Monthly Base Water Bill	\$35.83	\$37.89	\$2.41
Water Use	\$1.95	\$2.15	\$0.20
1 st Tier	\$3.12	\$3.44	\$0.32
2 nd Tier	\$3.64	\$4.01	\$0.37

Residential Sewer Rate Comparison

Rate Component	Current Rate	Proposed Rate	Change
Base Rate	\$25.10	\$32.25	\$7.15

Capital Improvements	\$31.45	\$31.45	\$0.00
Customer Admin Fee	\$4.23	\$4.44	\$0.21
Total Monthly Base Sewer Bill	\$60.78	\$68.14	\$7.36
Sewer Use	\$4.00	\$4.75	\$0.75

HDR Engineering, Inc. presented a preliminary Fiscal Year 2023 IVGID Utility Rate Study at the meetings on February 8, 2023 and March 8, 2023. As proposed, the recommended utility rate increases for year one would increase Water Utility revenues by 10% and Sewer Utility revenues by 13.5%. The impact of these increases on the average residential customer are a one-year average Water utility rate increase of 8% and a one-year average Sewer utility rate increase of 13.2%. The percentage for the average utility rate increase is based upon an average customer using 10,000 gallons per month for water and 3,000 gallons per month for sewer.

At the March 8, 2023 meeting, the Board set the Public Hearing date for rate increases to be April 26, 2023 (Later amended to the current date of 6/14/2023). Also at the March 8 meeting, the Board directed Staff to prepare documents and updated Utility Rate Schedules, as proposed, with an overall Water Utility revenues increase of up to 10% and an overall Sewer Utility revenues increase of up to 13.5%.

Furthermore, at the Board meeting of March 8, 2023, the Board requested further information be brought forward prior to the Public Hearing date. The information requested was as follows:

1. A comparison of the results of the Fiscal Year 2022 Rate Study to the results of the current 2023 Rate Study.
2. Present the water use and revenue percentages for Irrigation Customers.
3. An update to the Water Utility rate analysis to include the return of funds from the Crystal Peak Waterline project to fund balance.

A request was also made for an additional Sewer Utility rate analysis to exclude the anticipated grant funding from the US Army Corp of Engineers 595 Program.

Staff presented the additionally requested information as a Report to the Board on April 12, 2023. The documents presented along with all the aforementioned HDR Engineering, Inc.'s presentations and the resulting Preliminary Draft Report Water and Sewer Rate Study can all be located online at:

<https://www.yourtahoeplace.com/events/notice-of-public-hearing-utility-rates>

At the May 10, 2023 meeting, the Board rescheduled the Public Hearing date to be June 14, 2023. This was a result of staff encountering an error in the

publishing of the Public Hearing newspaper ad and consequently the District was not complying with NRS 318.199. The resulting revised rate adoption schedule follows.

Schedule

The schedule for the proposed rate adoption is as follows:

Utility Rate Study Schedule	Date
Rate Study Presentation	February 8, 2023
Set Date of Public Hearing to Adopt New Utility Rates	March 8, 2023
Publish Notice of Public Hearing in Newspaper	March 17, 2023
Conduct Public Hearing and Adopt New Utility Rates – <i>Revised Date from original of 4/26/2023</i>	June 14, 2023
New Utility Rates Become Effective – Pending Approval – <i>Revised Date from original of 5/19/2023</i>	June 19, 2023

III. BID RESULTS

There are no bid results associated with this Memorandum.

IV. FINANCIAL IMPACT AND BUDGET

The water and sewer utility rates are recommended to increase to provide rate revenues of \$14.9 million (FY 2023/24) which is collected from the District’s water and sewer customer via monthly utility bills. The total Utility Fund (Fund 200) combined revenue requirement of approximately \$15.5 million (FY 2023/24) also includes non-operating and miscellaneous revenues of \$622 thousand.

The update to the District’s utility rate model is intended to evaluate the revenue required to support current and future operating and capital expenses, and contemplates increases over the next five years, pending Board direction and final approval of water and sewer rates at a future meeting.

V. ALTERNATIVES

No alternatives are presented.

VI. COMMENTS

The applicable Nevada Revised Statute for this Memorandum is NRS 318.199 Rates, tolls and charges for sewerage or water services or products: Schedules; public hearings; adoption of resolution; action to set aside resolution.

VII. BUSINESS IMPACT/BENEFIT

Increase Water and Sewer utility rates to support the District’s utility operating and capital expenses in order to continue providing adequate water and sewer

service to its customers.

This item is a “rule” within the meaning of Nevada Revised Statutes, Chapter 237, but it does not impose a direct and significant economic burden on a business or directly restrict the formation, operation or expansion of a business. Therefore, it does not require a Business Impact Statement.

VIII. ATTACHMENTS

1. Resolution No. 1903
2. 2023 Water Sewer Rate Study Draft Final Report
3. 2023 Water and Sewer Rate Study Results Presentation

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

For the Board of Trustees to discuss and adopt Resolution No. 1903 for the proposed amendments to the Sewer and Water Schedule of Service Charges.



Resolution No. 1903

**A RESOLUTION ADOPTING SEWER – SCHEDULE OF SERVICE CHARGES,
WATER – SCHEDULE OF SERVICE CHARGES, AND FEE SCHEDULE
Incline Village General Improvement District**

WHEREAS, on the 14th day of June, 2023, a public hearing was held by the Board of Trustees of the Incline Village General Improvement District to consider the adoption of “Sewer – Schedule of Service Charges;” “Water – Schedule of Service Charges;” and “Fee Schedule”

WHEREAS, notice of said hearing was published as required by NRS 318.199; and

WHEREAS, testimony was presented as to the necessity for the adoption of the proposed amendments; and

WHEREAS, all interested parties were allowed at the public hearing and prior thereto, to present in writing or orally, information, views, and arguments; and

WHEREAS, the Board of Trustees, after considering all of the testimony, information, views and arguments, have determined that adoption of the proposed schedules is in the best interests of the District and is required.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, that it hereby adopts , these three schedules effective immediately.

* * * * *

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 14th day of June, 2023 by the following vote:

AYES, and in favor thereof,
NOES:
ABSENT:

Dave Noble
Secretary



SEWER - SCHEDULE OF SERVICE CHARGES

As Adopted on 6/14/2023, Resolution No. 1903

There are no recommended changes to Sewer Connection and Sewer Retroactive Capital Improvement Fees

Residential & 3/4" Service Rates (CAF = 1)	
Sewer Base x CAF x Users	\$32.25
Sewer Capital Improv x CAF x Users	\$31.45
Sewer Admin Fee per Account	\$4.44
3/4" Base Monthly Invoice	\$68.14
3/4" Sewer Connection**	\$3,620
3/4" Sewer Retroactive Capital Improv**	\$2,170

1.5" Service Rates (CAF = 3.33)	
Sewer Base x CAF x Users	\$107.39
Sewer Capital Improv x CAF x Users	\$104.73
Sewer Admin Fee per Account	\$4.44
1.5" Base Monthly Invoice	\$216.56
1.5" Sewer Connection**	\$12,050
1.5" Sewer Retroactive Capital Improv**	\$7,240

3" Service Rates (CAF = 10)	
Sewer Base x CAF x Users	\$322.50
Sewer Capital Improv x CAF x Users	\$314.50
Sewer Admin Fee per Account	\$4.44
3" Base Monthly Invoice	\$641.44
3" Sewer Connection**	\$36,180
3" Sewer Retroactive Capital Improv**	\$21,730

6" Service Rates (CAF = 33.33)	
Sewer Base x CAF x Users	\$1,074.89
Sewer Capital Improv x CAF x Users	\$1,048.23
Sewer Admin Fee per Account	\$4.44
6" Base Monthly Invoice	\$2,127.56
6" Sewer Connection**	\$120,570
6" Sewer Retroactive Capital Improv**	\$72,420

10" Service Rates (CAF = 76.67)	
Sewer Base x CAF x Users	\$2,472.61
Sewer Capital Improv x CAF x Users	\$2,411.27
Sewer Admin Fee per Account	\$4.44
10" Base Monthly Invoice	\$4,888.32
10" Sewer Connection**	\$277,290
10" Sewer Retroactive Capital Improv**	\$166,550

Sewer Use Rates	
Residential Customer Type*	
Sewer Use	\$4.75/1000 gallons
Commercial Customer Type	
Sewer Use Commercial	\$5.60/1000 gallons

1" Service Rates (CAF = 1.67)	
Sewer Base x CAF x Users	\$53.86
Sewer Capital Improv x CAF x Users	\$52.52
Sewer Admin Fee per Account	\$4.44
1" Base Monthly Invoice	\$110.82
1" Sewer Connection**	\$6,040
1" Sewer Retroactive Capital Improv**	\$3,630

2" Service Rates (CAF = 5.33)	
Sewer Base x CAF x Users	\$171.89
Sewer Capital Improv x CAF x Users	\$167.63
Sewer Admin Fee per Account	\$4.44
2" Base Monthly Invoice	\$343.96
2" Sewer Connection**	\$19,280
2" Sewer Retroactive Capital Improv**	\$11,580

4" Service Rates (CAF = 16.67)	
Sewer Base x CAF x Users	\$537.61
Sewer Capital Improv x CAF x Users	\$524.27
Sewer Admin Fee per Account	\$4.44
4" Base Monthly Invoice	\$1,066.32
4" Sewer Connection**	\$60,310
4" Sewer Retroactive Capital Improv**	\$36,220

8" Service Rates (CAF = 53.33)	
Sewer Base x CAF x Users	\$1,719.89
Sewer Capital Improv x CAF x Users	\$1,677.23
Sewer Admin Fee per Account	\$4.44
8" Base Monthly Invoice	\$3,401.56
8" Sewer Connection**	\$192,930
8" Sewer Retroactive Capital Improv**	\$115,880

* **Residential Variable Sewer Costs:** Variable sewer costs for residential customers are based on monthly water use as follows: During the non-irrigation months (December through April), the variable sewer cost is calculated using the metered water use value. During irrigation billing months (May through November), the variable sewer cost shall be the lesser of the metered water use value or the non-irrigation months' average metered water use. The non-irrigation months' average shall not be set at a value less than 3,000 gallons.

** Sewer Connection and Sewer Retroactive Capital Improvement Charges are based on water service size for billing purposes.



WATER - SCHEDULE OF SERVICE CHARGES

As Adopted on 6/14/2023, Resolution No. 1903

There are no recommended changes to Water Connection and Water Retroactive Capital Improvement Fees

Residential & 3/4" Service Rates (CAF = 1)	
Water Base x CAF x Users	\$17.30
Water Capital Improv x CAF x Users	\$15.10
Water Admin Fee per Account	\$4.44
Defensible Space x Users	\$1.05
3/4" Base Monthly Invoice	\$37.89
3/4" Water Connection	\$1,800
3/4" Water Retroactive Capital Improv	\$2,060

1" Service Rates (CAF = 1.67)	
Water Base x CAF x Users	\$28.89
Water Capital Improv x CAF x Users	\$25.22
Water Admin Fee per Account	\$4.44
Defensible Space x Users	\$1.05
1" Base Monthly Invoice	\$59.60
1" Water Connection	\$3,010
1" Water Retroactive Capital Improv	\$3,440

1.5" Service Rates (CAF = 3.33)	
Water Base x CAF x Users	\$57.61
Water Capital Improv x CAF x Users	\$50.28
Water Admin Fee per Account	\$4.44
Defensible Space x Users	\$1.05
1.5" Base Monthly Invoice	\$113.38
1.5" Water Connection	\$6,000
1.5" Water Retroactive Capital Improv	\$6,860

2" Service Rates (CAF = 5.33)	
Water Base x CAF x Users	\$92.21
Water Capital Improv x CAF x Users	\$80.48
Water Admin Fee per Account	\$4.44
Defensible Space x Users	\$1.05
2" Base Monthly Invoice	\$178.18
2" Water Connection	\$9,610
2" Water Retroactive Capital Improv	\$10,980

3" Service Rates (CAF = 10)	
Water Base x CAF x Users	\$173.00
Water Capital Improv x CAF x Users	\$151.00
Water Admin Fee per Account	\$4.44
Defensible Space x Users	\$1.05
3" Base Monthly Invoice	\$329.49
3" Water Connection	\$18,030
3" Water Retroactive Capital Improv	\$20,610

4" Service Rates (CAF = 16.67)	
Water Base x CAF x Users	\$288.39
Water Capital Improv x CAF x Users	\$251.72
Water Admin Fee per Account	\$4.44
Defensible Space x Users	\$1.05
4" Base Monthly Invoice	\$545.60
4" Water Connection	\$30,060
4" Water Retroactive Capital Improv	\$34,350

6" Service Rates (CAF = 33.33)	
Water Base x CAF x Users	\$576.61
Water Capital Improv x CAF x Users	\$503.28
Water Admin Fee per Account	\$4.44
Defensible Space x Users	\$1.05
6" Base Monthly Invoice	\$1,085.38
6" Water Connection	\$60,100
6" Water Retroactive Capital Improv	\$68,690

8" Service Rates (CAF = 53.33)	
Water Base x CAF x Users	\$922.61
Water Capital Improv x CAF x Users	\$805.28
Water Admin Fee per Account	\$4.44
Defensible Space x Users	\$1.05
8" Base Monthly Invoice	\$1,733.38
8" Water Connection	\$96,160
8" Water Retroactive Capital Improv	\$109,900

10" Service Rates (CAF = 76.67)	
Water Base x CAF x Users	\$1,326.39
Water Capital Improv x CAF x Users	\$1,157.72
Water Admin Fee per Account	\$4.44
Defensible Space x Users	\$1.05
10" Base Monthly Invoice	\$2,489.60
10" Water Connection	\$138,220
10" Water Retroactive Capital Improv	\$157,960

Water Use Rates	
Residential and Commerical Customer Types	
Water Use	\$2.15/1000 gallons
Excess Water Tier 1 > 20K x CAF x Users	\$3.44/1000 gallons
Excess Water Tier 2 > 60K x CAF x Users	\$4.01/1000 gallons
Irrigation Customer Type	
Water Use	\$2.65/1000 gallons
Excess Water Tier 1 > 20K x CAF x Users	\$4.24/1000 gallons
Excess Water Tier 2 > 60K x CAF x Users	\$4.94/1000 gallons



FEE SCHEDULE

As Adopted on 6/14/2023, Resolution No. 1903

There are no recommended changes to the Fee Schedule

Fee Schedule	
Sewage Drop-off at Treatment Plant	\$85/per 1,000 gal
Backflow Inspections - up to 1 hr labor	\$75/per device
	Repairs at cost
Plan Check Fees	\$100/hour
Inspection Fees	\$100/hour
Upgraded Meter, Register or Transponder	Billed at cost
Service Calls - 1/2 hour minimum with equipment billed at cost	\$45/per half hour
Tampering with Equipment	\$100 minimum
	Repairs at cost
Water Waste Penalty	\$100
Hydrant Meter Rental Charges	\$1,150/deposit
	\$45/month
1" Meter Rental Charges	\$225/deposit
	\$20/month
3/4" Meter Rental Charges	\$110/deposit
	\$15/month
Bulk Water for Construction	\$2.02/per 1,000 gal
Violation of air-gap on truck fill-up	\$500
Returned Check Fee	\$25
Posting Service Charge	\$20
Mainline Tapping, if performed by IVGID	Cost plus 15%

Ski California, Tahoe resort win safety awards

Submitted to the Tribune

OLYMPIC VALLEY, Calif. — Ski California was selected as the 2023 Best Guest Safety Program award winner by the National Ski Areas Association at its National Convention this week for the creation and effective use of its digital Mountain Safety Guide.

Additionally, NSAA selected Palisades Tahoe, a Ski California member resort, for the Best Overall Safety Program for a large resort. This marks only the second time a state association has been honored with a prestigious NSAA

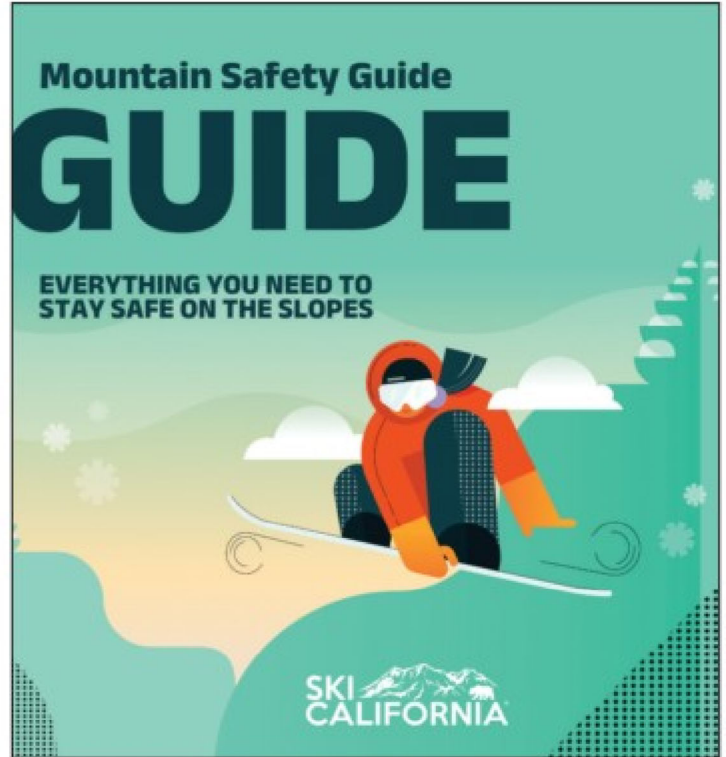
safety award. Ski California was first honored in 2018 for the print version of the Mountain Safety Guide.

"It is an honor to be recognized as this year's NSAA Best Guest Safety Program award winner. Together with our 35 member resorts, we created the digital version of our award-winning Mountain Safety Guide to make safety topics memorable, engaging, and consistent across all of our resorts," said Michael Reitzell, Ski California president. "Throughout the season, the guide has been a useful tool for our resorts, and

an effective way to educate skiers and riders about staying safe and making good decisions on the slopes. We're also pleased that Palisades Tahoe was recognized for its efforts with their award win."

In its first season, nearly all of Ski California's downhill resorts leveraged and promoted the guide through their channels at some point in the season, including integration into websites, blogs, resort apps, social media posts, employee orientations and safety meetings, online ticket and pass sales portals, promotion in high-traffic areas and more. At launch, site traffic exceeded the hosting limit of the server and an upgrade was required to accommodate site visitors. And because of online translation tools, the guide is viewable in languages other than English.

Designed to be relevant to skiers and riders of all experience and ability levels, the guide features the common set of safety guidelines used at member resorts in California and Nevada, including:



SKI CALIFORNIA MOUNTAIN SAFETY GUIDE

- What to know before you ski and ride
- Being safe on the slopes: staying in control, avoiding collisions, riding lifts, and more
- Snow safety, including deep snow and avalanche awareness
- NSAA's recently

updated Your Responsibility Code

- Ski California member resorts' commitment to safety



Hwy 50 + Morgan Mill • 11.69 acres • \$2,000,000

Located in east Carson City, steps away from the Carson River and Empire Ranch neighborhood, perfect for an RV park or industrial space, the possibilities are endless.

BOB FREDLUND | 775.720.8501
S.0033860 | bob@nevadastyle.net



NOTICE OF PUBLIC HEARING

IVGID is proposing a sewer and water rate increase, with an overall Water Utility revenues increase of up to 10% and an overall Sewer Utility revenues increase of up to 13.5%. The proposed increase for the average residential customer (10,000 gallons of water and 3,000 gallons of sewer per month) on water rates would be 8% and sewer rates would be 13.2%.

The proposed rate increases are due to the following factors:

- Funding of the current and future operating and capital expenses
- Funding of the annual debt service
- The need to meet the reserve policy voted on by the Board of Trustees

Copies of the proposed documents are available at
893 Southwood Blvd.,
1220 Sweetwater Road,

And on our website at: www.yourtahoeplace.com/ivgid/resources/ivgid-ordinances

The public hearing will be held:

**Wednesday, June 14, 2023 not earlier than 6:00 pm
and as soon thereafter as practicable**

at 893 Southwood Blvd, Incline Village, Nevada

Please check the posted Board of Trustees Notice of Meeting for any changes.

The 2023 Rate Study and Presentation, which were presented to the Board of Trustees on February 8, 2023 and on March 8, 2023, are available on our website:

www.yourtahoeplace.com/public-works/rates-billing/about-rates-billing.

The documents detail our rate structure and why the rate increase is being proposed.

If you have comments about the proposed changes to the Water or Sewer Rates, please contact us.

You may:

- Write us a letter: 893 Southwood Boulevard
Incline Village, Nevada 89451
Attn: Utility Ordinance Amendments
- Give us a call: (775) 832-1100
- Send us a fax: (775) 832-1331
- Send us an e-mail: utilityordinancecomments@ivgid.org



1035 Winters Parkway, Dayton, NV

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Ages 6 - 18

Monday - Thursday 5PM - 6:30PM

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All levels - Beginners Welcome

Email or call us for more info
TahoeSwimTeam@gmail.com
(530) 725-9225

Completing the safety quiz at the end of the guide with at least 80% accuracy entered participants for a chance to win one of two 2023-24 unrestricted Ski California Gold Passes. This spring, due to continuous snowfall that extended the winter season for many Ski California member resorts, a robust new prize package was unveiled to encourage skiers and riders to continue to review the guide and take the quiz. Skiers and riders have until July 1 to review the Mountain Safety Guide, take the quiz and be entered for a chance to win the Ski California prize package that includes Praxis skis or a Jones snowboard, four 2023-24 lift tickets to the Ski California member resort of their choice, Ski California and resort swag, and more.

Ski California, in collaboration with its design partner, MMGY Origin, intends to make the Mountain Safety Guide available for customization by other industry associations.

View Ski California Mountain Safety Guide and take the quiz at safety.skicalifornia.org.

DRAFT FINAL REPORT



**Incline Village General Improvement District
Water and Sewer Rate Study Update
June 2023**





June 1, 2023

Mr. Brad Underwood
Director of Public Works
893 Southwood Blvd
Incline Village, NV 89451

Subject: 2023 Water and Sewer Rate Study Update Draft Final Report

Dear Mr. Underwood:

HDR Engineering, Inc. (HDR) is pleased to present to Incline Village General Improvement District (District) the draft final report for the water and sewer rate study update (Study). The District's Study was developed to provide a long-term financial plan and proposed rates for each utility that will generate sufficient revenues to fund the operating and capital needs. The results of the Study provide cost-based water and sewer rates for the District's customers. This report outlines the overall approach used to achieve these objectives, along with the Study findings, conclusions, and recommendations.

More specifically, the Study was designed to update the prior comprehensive water and sewer rate study completed for the District in 2022. The 2022 study provided cost-based rates for the current fiscal year. This Study will update the revenues, expenses, and capital funding plan to develop a multi-year projection of water and sewer rates. The costs associated with providing utility services to the District's customers has been developed based on the information provided by the District and is included within the development of the proposed rates. The Study was developed utilizing generally accepted rate setting principles and methodologies and the District's specific system and customer characteristics. This report provides the basis for developing and implementing water and sewer rates which are cost-based and defensible to the District's customers.

We appreciate the assistance provided by the District's project team in the development of the Study. More importantly, HDR appreciates the opportunity to provide these technical and professional services to Incline Village General Improvement District.

Sincerely yours,
HDR Engineering, Inc.

Shawn Koorn
Associate Vice President

hdrinc.com

900 108th Ave NE, Suite 1300, Bellevue, WA 98004
T 425-450-6200



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Introduction

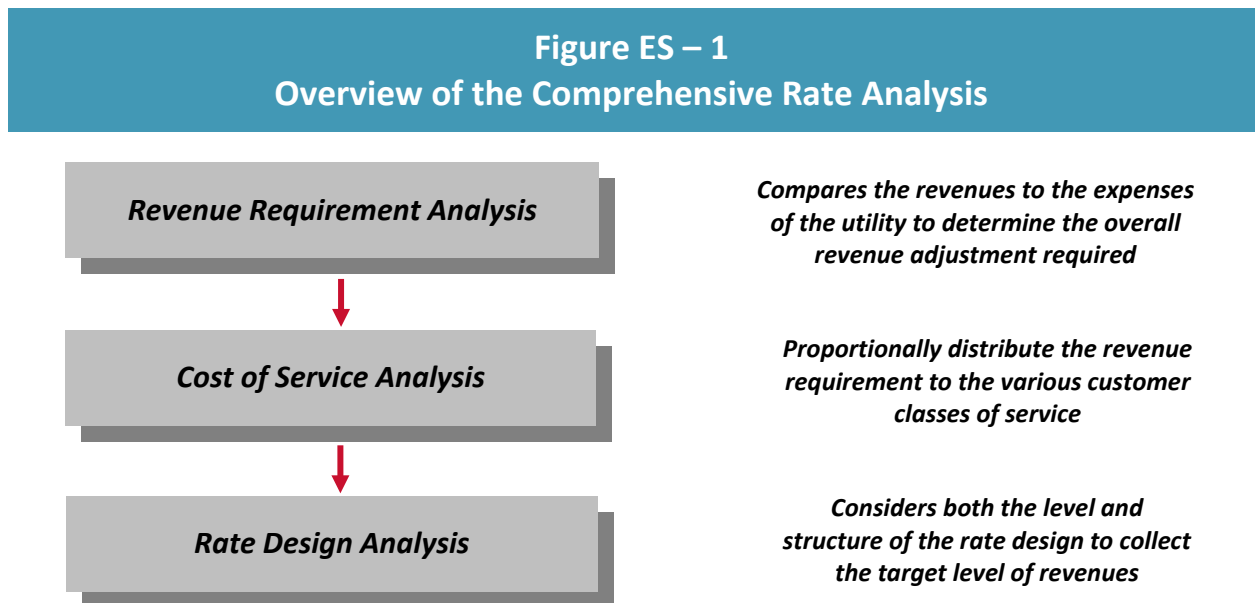
HDR Engineering Inc. (HDR) was retained by Incline Village General Improvement District (District) to conduct a comprehensive water and sewer rate study update (Study). The main objectives of the Study were to:

- Develop a projection of water and sewer revenues to support the operating and capital costs of each utility
- Provide a proportional distribution of the costs to provide water and sewer services to the District’s customers
- Propose cost-based water and sewer rates for a multi-year time period

The District owns, operates, and maintains the water and sewer systems. The costs associated with providing water and sewer services to the District’s customers has been developed based on the information provided by the District and is included within the development of the proposed rates. The Study was developed utilizing generally accepted rate setting principles and methodologies and the district’s specific costs and system and customer characteristics. This report provides the basis for implementing water and sewer rates which are cost-based and proportional to the District’s customers.

Overview of the Rate Study Process

A comprehensive rate study uses three interrelated analyses to address the adequacy and proportionality of each utility’s rates. These three analyses are a revenue requirement analysis, a cost of service analysis, and a rate design analysis. These three analyses are illustrated in Figure ES - 1.



Key Rate Study Results

The Study's technical analyses were developed based on the operating and maintenance (O&M) and capital costs necessary to provide water and sewer services to the District's customers. The analyses resulted in the following findings, conclusions, and recommendations.

- Revenue requirement analyses were developed for the time period of FY 2023 through FY 2033 for the water and sewer utilities on a stand-alone basis
 - ✓ The rate setting period was established for FY 2024 through FY 2028 for both utilities
- The District's FY 2023 adopted water and sewer budgets were used as the starting point of the analyses
- Operation and maintenance (O&M) expenses are projected to increase at inflationary levels
 - ✓ Central services allocation is included in FY 2024 for both utilities
 - ✓ Additional staff assumed in FY 2024 for the water and sewer utilities
- The proposed water and sewer rates for FY 2024 – FY 2028 were developed based on the results of the revenue requirement and cost of service analyses

Overview of the Study

As shown in Figure ES - 1, a rate study includes three analytical steps to establish cost-based and proportional rates. These are the revenue requirement, cost of service, and rate design analyses. Each of these analyses was completed for the water and sewer utilities on a stand-alone basis. For example, the operating and capital needs for the water utility are solely funded by water revenues, and likewise the sewer revenues fund sewer operating and capital needs. Provided in the following is a summary of the analyses completed for each utility.

Summary of Water Revenue Requirement Analysis

The revenue requirement analysis is the first analytical step in the District's water rate study. The water revenue requirement analysis determines the adequacy of the current water revenues to fund current and future costs related to both operations and maintenance (O&M) expenses and annual capital improvement needs. From this analysis, a determination can be made as to the overall level of water revenue adjustments needed to provide adequate and prudent funding for the utility.

For the water utility, the revenue requirement was developed based on the adopted budget for FY 2023 with a projected time period of FY 2024 through FY 2033. A multi-year time frame is recommended to identify major expenses that may be on the horizon. By anticipating future financial requirements, the District may begin planning for these changes sooner, thereby minimizing short-term rate impacts and overall long-term rates. For rate setting purposes, the focus of the Study was on the next five-year period of FY 2024 – FY 2028.

As with the 2022 study, the revenue requirement analysis is based on the cash basis approach. The cash basis approach is the most commonly used methodology by municipal utilities to set their revenue requirement. Under this approach the revenues of the utility must be sufficient to recover all cash needs including annual O&M expenses, debt service, rate funded capital, and

reserve funding. As noted, the primary financial inputs in the development of the revenue requirement were the District's FY 2023 budget documents, historical billed customer and consumption data, and the water utility capital improvement plan.

Budgeted O&M expenses were projected using inflationary factors for the District's various expenses to provide water supply, treatment, distribution, and transmission services over the projected time period starting with the adopted FY 2023 budget. In order to project O&M costs over the projected time period, inflationary factors were developed based on historical District increases in costs and estimated future inflationary impacts. Once the projection of O&M was completed the focus then shifts to the development of the capital funding plan. In addition to the adopted FY 2023 budget for the water utility, there were a number of assumed expenses. First was one additional staff in FY 2024 which was split between the water and sewer utilities. Also, the water utility had an increase in O&M costs related to the central service allocation as a new line item in the budget for FY 2024.

Capital funding continues to be a significant driver in the Study related to the annual level of rate funded (pay-as-you-go) capital to provide adequate funding for the water system infrastructure replacement. For the District's water utility, there is a component of the water rates which is directly related to funding capital improvement needs on an ongoing basis. Absent this internal funding source, the District would need to find outside funding (e.g., long-term borrowing) to fund annual capital needs as existing reserve levels are not sufficient to fund initial capital reinvestment in the short-term. The capital improvement plan summary is shown in Section 1 of the report which outlines the total annual capital project needs for the District and the identified funding sources.

The District has an established capital improvement charge based on the capital needs during the rate setting period. Over the rate setting period, the current level of the capital charge does not provide sufficient funding for the District's water capital infrastructure, both annual capital improvement needs and annual debt service issued to fund capital improvements. Over the projected time period, the capital improvement charge (i.e., level of rate funding) needs to be increased to adequately fund the capital improvements and long-term annual debt service payments.

The final components of the cash basis approach are annual debt service and reserve funding. The water utility currently has two outstanding debt issuances that have funded past capital improvements. In FY 2023, the total annual debt service is approximately \$307,000. This decreases to \$193,000 in FY 2028 – prior to any new issuances - as one of the debt issuances will be retired in FY 2027. As part of the District's capital funding plan, additional long-term borrowing has been identified and assumed in order to fund the District's water capital improvements. The assumed additional debt will start in FY 2024 and continues to increase reaching annual debt service payments, including existing debt service, of approximately \$451,000 by FY 2028.

Given the above discussion of the components of the District's water revenue requirement, a projection of operating and capital expenses can be developed to determine the overall level of

water rate revenues necessary to maintain the system. Provided below in Table ES - 1 is a summary of the revenue requirement analysis for the District’s water utility.

Table ES - 1						
Summary of the Water Revenue Requirement Analysis (\$000)						
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenue						
Rate Revenues	\$5,900	\$5,904	\$5,907	\$5,911	\$5,914	\$5,918
Non-Operating Revenues	510	493	493	493	493	494
Total Revenue	\$6,410	\$6,397	\$6,400	\$6,404	\$6,407	\$6,412
Expenses						
Total O & M	\$5,103	\$5,208	\$5,538	\$5,757	\$5,898	\$6,155
Net Debt Service	0	0	0	0	0	0
Operating Fund Transfer	(317)	156	30	89	(246)	(98)
Capital Fund Transfer	1,624	1,625	1,627	1,628	1,630	1,632
Additional Capital Funding	0	0	350	640	1,065	900
Total Expenses	\$6,410	\$6,989	\$7,545	\$8,114	\$8,347	\$8,589
Bal. / (Def.) of Funds	\$0	(\$590)	(\$1,143)	(\$1,708)	(\$1,938)	(\$2,175)
Balance as a % of Rate Adj.	0.0%	10.0%	19.4%	28.9%	32.8%	36.7%
Proposed Rate Adjustment	0.0%	10.0%	8.5%	8.0%	3.0%	3.0%
Add'l Revenue with Rate Adj.	\$0	\$590	\$1,143	\$1,708	\$1,938	\$2,175
Bal. / (Def.) After Rate Adj.	0	0	0	0	0	0

As can be seen, the water revenue requirement has summed the O&M expense, net debt service, and reserve funding (transfers). As a point of reference, annual debt service payments are funded through the annual capital charge revenue and therefore the “Net Debt Service” is \$0. The total revenue requirement is then compared to the total revenues which include the rate revenues - at present rate levels - and other non-operating revenues. From this comparison, a balance or deficiency of funds in each year can be calculated. This balance or deficiency of funds is then compared to the current level of rate revenues to determine the level of rate revenue adjustment needed to meet the revenue requirement. Note that the “Bal. / (Def.) of Funds” row is cumulative. That is, any adjustments in the initial years will reduce the deficiency in the later years. Over the projected time period, the total deficiency of rate revenue ranges from \$590,000 in FY 2024 to approximately \$2.2 million by FY 2028.

Based on the District’s water revenue requirement analyses developed, HDR has concluded that the District will need to adjust the level of water rate revenues received over the next five years (FY 2024 – FY 2028). HDR has reached this conclusion for the following reasons:

- Adjustments are necessary to fund the ongoing O&M expenses as well as additional O&M expenses to provide water service
- Adjustments are necessary to fund the current, and future, annual debt service payments
- Adjustments are necessary to maintain prudent funding of capital



- The proposed adjustments maintain the District’s water utility’s financial health (e.g., reserve levels, debt service coverage ratios) and provide long-term, sustainable funding levels for the water utility

In reaching this conclusion, HDR recommends that the District adopt the proposed water rates as developed in the following sections for the water utility from FY 2024 through FY 2028. Based on the Study assumptions, this would provide sufficient funding for the O&M and capital improvement needs over the projected time period. A more detailed discussion of the development of the revenue requirement is provided in Section 1.1 of this report and the technical analysis is provided in Exhibit 1 through Exhibit 7 of the Water Technical Appendix.

Summary of the Water Cost of Service Analysis

A cost of service analysis determines the proportional distribution of the revenue requirement to the District’s water customer classes of service (i.e., rate schedules). The objective of the cost of service analysis is different from determining the revenue requirement. The revenue requirement analysis determines the utility’s overall revenue needs whereas the cost of service analysis determines the proportional manner to distribute the cost of providing service to each customer class of service and collect that level of revenue for the proposed time period. The cost of service analysis developed for the District is based on generally accepted methodologies as outlined in the American Water Works Association (AWWA) M1 Manual, Principles of Water Rates, Fees, and Charges. For the District’s Study, the water revenue requirement for FY 2024 was used as the test year in order to develop the cost of service analysis.

In summary form, the cost of service analysis began by functionalizing the revenue requirement. For the District’s water cost of service analysis, five customer classes of service were identified. This included residential, multi-family, commercial, irrigation, and snowmaking. As explained in more detail later in this report, the functionalized revenue requirement was equitably allocated to the various cost components. The individual allocation totals were then proportionally distributed to each customer class of service based upon the customer class’s use of, or demand placed, on each allocation component. The distributed expenses for each customer class were then aggregated to determine each customer class’s overall revenue responsibility. Table ES - 2 provides the summary of the cost of service analysis based on the water system specific costs and the characteristics of the District’s customer classes of service.

Table ES - 2
Summary of the Water Cost of Service Analysis (\$000) – Test Year FY 2024

Class of Service	Present Revenues	Distributed Costs	\$ Difference	% Difference
Residential	\$2,693	\$2,971	(\$278)	10.3%
Multi-Family	2,015	2,084	(69)	3.4%
Commercial	489	523	(33)	6.8%
Irrigation	604	787	(184)	30.4%
Snowmaking	<u>103</u>	<u>129</u>	<u>(25)</u>	24.7%
Total System	\$5,801	\$6,365	(\$565)	10.0%

A key element of the cost of service was developing a distribution approach to reflect the level of service for each customer classes of service. The cost of service analysis results in some differences between the customer classes of service. This is not uncommon given the nature of how customer water consumption patterns or costs associated with providing water service change over time. It is important to understand that a cost of service analysis is a snapshot in time the results will vary from year to year.

A detailed discussion of the development of the cost of service analysis is provided in Section 1.2 of this report and in Exhibit 8 through Exhibit 19 of the Water Technical Appendix.

Summary of the Water Rate Designs

The final step of the water rate study update process is the design of the District’s water rates to collect the targeted levels of revenue. The revenue requirement analysis first provided a set of recommendations related to the annual revenue adjustments and then the cost of service analysis provided a comparison of the proportionality between customer classes of service. Given the results of both analyses, the proposed rates incorporate the recommendations from each analysis.

The District’s current rate structure includes a monthly meter fee, capital improvement fee, admin fee, and defensible space fee that is the same for all customers. The meter and capital improvement charges vary based on the service meter size and the proportion by size is ratioed based on safe meter operating capacity. The administration fee and a defensible space fee (for fire fuel management) are both charged on a flat, fixed basis per account or living unit. The consumption charge structure for residential and commercial customers is a two-tiered increasing block structure. While the rate for each tier is the same, the residential customers have a fixed tier size whereas the multi-family customers tiers vary by the number of units and all other customer tiers vary by service meter size. The tier rate for irrigation customers was updated in the 2022 rate study and is separate from the residential and commercial rate with the tier sizes based on the customer meter size.

For the Study, the District and HDR determined that that the current structure would be maintained. Given this, the proposed rates were based on the results of the cost of service analysis. It is important to note that the capital improvement fee component of the rate structure is developed based on the level of annual capital over the rate setting period. The fixed meter fee and the water use charges were then adjusted proportionally to meet the proposed rate revenue. Provided in Table ES – 3 is a summary of the present and proposed water rates.

Table ES - 3 Summary of the Present and Proposed Water Rates						
	<i>Present Rates</i>	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Meter Fee						
3/4"	\$15.10	\$17.30	\$18.75	\$20.10	\$20.10	\$21.00
1"	25.22	28.89	31.31	33.57	33.57	35.07
1 1/2"	50.28	57.61	62.44	66.93	66.93	69.93
2"	80.48	92.21	99.94	107.13	107.13	111.93
3"	151.00	173.00	187.50	201.00	201.00	210.00
4"	251.72	288.39	312.56	335.07	335.07	350.07
6"	503.28	576.61	624.94	669.93	669.93	699.93
8"	805.28	922.61	999.94	1,071.93	1,071.93	1,119.93
10"	1,157.72	1,326.39	1,437.56	1,541.07	1,541.07	1,610.07
Capital Improvement Fee						
3/4"	\$15.10	\$15.10	\$18.23	\$20.92	\$24.85	\$23.35
1"	25.22	25.22	30.44	34.93	41.50	38.99
1 1/2"	50.28	50.28	60.70	69.66	82.76	77.74
2"	80.48	80.48	97.16	111.50	132.47	124.44
3"	151.00	151.00	182.29	209.19	248.53	233.46
4"	251.72	251.72	303.88	348.72	414.30	389.19
6"	503.28	503.28	607.59	697.22	828.35	778.14
8"	805.28	805.28	972.18	1,115.60	1,325.41	1,245.07
10"	1,157.42	1,157.72	1,397.65	1,603.84	1,905.48	1,789.97
Admin Fee	\$4.23	\$4.44	\$4.66	\$4.90	\$5.14	\$5.40
Defensible Space	1.05	1.05	1.05	1.05	1.05	1.05
Water Use						
<i>Residential and Commercial</i>						
Tier 1	\$1.95	\$2.15	\$2.15	\$2.22	\$2.22	\$2.29
Tier 2	3.12	3.44	3.44	3.55	3.55	3.66
Tier 3	3.64	4.01	4.01	4.14	4.14	4.27
<i>Irrigation</i>						
Tier 1	\$2.00	\$2.65	\$2.90	\$3.15	\$3.15	\$3.25
Tier 2	3.20	4.24	4.64	5.04	5.04	5.20
Tier 3	3.73	4.94	5.41	5.87	5.87	6.06



Table ES – 3 shows that the current water rate structure has been maintained for all customers. The capital improvement fee was adjusted based on the specific annual capital expenses of the District’s water utility. The level of rates has been adjusted to reflect the overall revenue needs in each year.

The development of the proposed water rate designs is outlined in detail in Section 1.3 of the Study and in the Water Technical Appendix.

Summary of the Sewer Revenue Requirement Analysis

As with the District’s water utility, the revenue requirement analysis is the first analytical step in the sewer rate study process. The revenue requirement analysis determines the adequacy of the current sewer rates to fund current and future costs related to annual O&M and capital needs. From this analysis, a determination can be made as to the overall level of revenue adjustments needed to provide adequate and prudent funding for the sewer utility.

For the Study, the sewer revenue requirement was developed for the budgeted year FY 2023 with a projected time period of FY 2024 – FY 2033 which is the same time period that was used in the water analysis. As a practical matter, a multi-year time frame is recommended in an attempt to identify any major expenses that may be on the horizon. By anticipating future financial requirements, the District may begin planning for these changes sooner, thereby minimizing short-term rate impacts and overall long-term rates. As with the water rate study, the focus of the sewer analysis is on the next five-year period of FY 2024 through FY 2028.

For the sewer revenue requirement analysis, a cash basis approach was also utilized. As noted in the water analysis, the cash basis approach is the most commonly used methodology by municipal utilities to set their revenue requirement, and the method used in the 2022 rate study. The primary financial inputs in the development of the revenue requirement were the District’s FY 2023 sewer budget, customer characteristics, and capital improvement plan.

The budgeted sewer O&M expenses are projected using inflationary factors for the District’s various expenses to provide sewer services over the projected time period. These inflationary factors were based on historical District specific increases in costs and planned changes based on planning and financial analysis. A more detailed summary of the various inflationary assumptions is included in Exhibit 2 of the Sewer Technical Appendix which outlines the specific inflationary factors for the various O&M expense types included within the District’s adopted sewer budget. As a point of reference, the inflationary assumptions are the same for the water and sewer analyses. Just as in the water O&M expenses, sewer had additional staff assumed as well as the expense related to the central services allocation for the sewer utility.

A concerted effort was made, as with the water analysis, to continue to increase the level of rate funded capital (capital charge) to support the sewer capital improvement needs and maintain the sewer system (e.g., renewal and replacement needs) especially in light of the major sewer system capital projects related to the effluent pipeline over the next few years. A detailed

discussion of the capital funding plan is included in Section 2.1 of this report and in Exhibit 4 of the Sewer Technical Appendix.

At the current time, the sewer utility has two outstanding long-term issues with an annual total debt service of approximately \$336,000 in FY 2023. Over the review period, the two existing issuances are retired by FY 2027. However, with the addition of new long-term debt to fund the effluent pipeline project which starts in FY 2023, the annual debt service payments increase in total to approximately \$2.8 million by FY 2028.

Just as with the water utility, the sewer utility may need to transfer funds to reserves to fund future capital improvements or meet prudent target ending fund reserve balances. Alternatively, reserve funds may be used to offset annual shortfalls, as necessary. This is accomplished through the “Reserve Funding” component of the revenue requirement.

Given a projection of O&M and capital expenses, a summary of the sewer revenue requirement analysis was developed. Provided in Table ES - 4 is a summary of the revenue requirement analysis for the District’s sewer utility.

Table ES - 4						
Summary of the Sewer Revenue Requirement Analysis (\$000)						
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenues						
Rate Revenues	\$7,412	\$7,420	\$7,427	\$7,434	\$7,442	\$7,449
Other Revenues	<u>1,123</u>	<u>129</u>	<u>120</u>	<u>120</u>	<u>125</u>	<u>132</u>
Total Revenues	\$8,535	\$7,549	\$7,547	\$7,554	\$7,567	\$7,581
Expenses						
Total O & M	\$5,505	\$5,849	\$6,109	\$6,389	\$6,518	\$6,844
Additional Capital Funding	0	0	0	0	0	0
Net Debt Service	0	0	0	0	0	0
Operating Fund Transfer	(193)	(525)	(114)	158	331	317
Capital Fund Transfer	<u>3,223</u>	<u>3,226</u>	<u>3,229</u>	<u>3,233</u>	<u>3,236</u>	<u>3,239</u>
Total Expenses	\$8,535	\$8,551	\$9,224	\$9,780	\$10,085	\$10,400
Bal./(Def.) of Funds	\$0	(\$1,002)	(\$1,677)	(\$2,225)	(\$2,518)	(\$2,819)
Bal as a % of Rate Adj	0.0%	13.5%	22.6%	29.9%	33.8%	37.8%
Proposed Rate Adjustment	0.0%	13.5%	8.0%	6.0%	3.0%	3.0%
Add'l Revenue with Rate Adj	\$0	\$1,002	\$1,677	\$2,225	\$2,518	\$2,819
Bal / (Def) After Rate Adj	\$0	\$0	(\$0)	\$0	\$0	\$0

As can be seen, the revenue requirement has summed the O&M expense, rate funded capital, net debt service, and reserve funding (transfers) for the District’s sewer utility. As noted with the water analysis, annual debt service is funded through annual capital charge revenues, therefore the Net Debt Service is \$0. The total revenue requirement is then compared to the total sources of funds which include the rate revenues - at present rate levels - and other miscellaneous



revenues. From this comparison, a balance or deficiency of funds in each year can be determined. As a note, the “Bal. / (Def.) of Funds” row is cumulative. That is, any adjustments in the initial years will reduce the deficiency in the later years.

Based on the revenue requirement analysis developed herein, HDR has concluded that the District will need to adjust the level of sewer revenues over the next five years (FY 2024 – FY 2028). HDR has reached this conclusion for the following reasons:

- Adjustments are necessary to fund the ongoing O&M expenses as well as additional O&M expenses to provide sewer service
- Adjustments are necessary to maintain prudent funding of annual renewal and replacement of the sewer utility
- The proposed adjustments maintain the District’s strong financial health (e.g., debt service coverage ratios, reserves) and provide long-term, sustainable funding levels for the District

In reaching this conclusion, HDR recommends that the District adopt the proposed rates as developed in the following sections for FY 2024 through FY 2028 to provide sufficient funding for the O&M and capital improvement needs identified in the Study. A detailed discussion of the development of the sewer revenue requirement is provided in Section 2.1 of this report.

Summary of the Sewer Cost of Service Analysis

A cost of service analysis determines the proportional distribution of the revenue requirement to the various sewer customer classes of service (i.e., rate schedules). The objective of the cost of service analysis is to determine the proportional manner in which to distribute cost of providing sewer service and collect that revenue over the proposed time period. The sewer cost of service analysis is based on generally accepted methodologies as outlined in the Water Environment Federation (WEF) Manual of Practice No. 27, Financing and Charges for Wastewater Systems. For the sewer analysis, the sewer revenue requirement for FY 2024 was used as the test year in order to develop the cost of service analysis.

In summary form, the cost of service analysis began by functionalizing the revenue requirement. For the District’s sewer cost of service analysis, three customer classes of service were identified. This included residential, multi-family, and commercial. As explained in more detail later in this report, the functionalized revenue requirement was then allocated to the various cost components. The individual allocation totals were then proportionally distributed to the various customer class of service based upon each customer class’s use of or demand placed on each system. The distributed expenses for each customer class were then aggregated to determine each customer class’s overall revenue responsibility. Table ES - 5 provides the summary of the cost of service analysis based on the sewer system specific costs and the District’s customer characteristics.

Table ES - 5
Summary of the Sewer Cost of Service Analysis (\$000)

Class of Service	Present Revenues	Distributed Costs	\$ Difference	% Difference
Residential	\$3,197	\$3,541	(\$344)	10.8%
Multi-Family	3,299	3,844	(545)	16.5%
Commercial	<u>923</u>	<u>1,036</u>	<u>(113)</u>	12.2%
Total System	\$7,420	\$8,421	(\$1,002)	13.5%

The cost of service reflects the level of service provided to each customer class. The cost of service analysis resulted in minor differences in costs between the customer classes of service. As noted, a cost of service analysis is a snapshot in time the results will vary from year to year.

A detailed discussion of the development of the cost of service analysis is provided in Section 2.2 of this report and in Exhibit 7 through Exhibit 15 of the Sewer Technical Appendix.

Summary of the Sewer Rate Designs

The third and final step of the rate study process is the design of the sewer rates to collect the targeted levels of revenue. The revenue requirement analysis provided a set of recommendations related to annual revenue adjustments and the cost of service analysis provided a review of the proportionality between customers. As noted, the cost of service results showed minor cost differences. Given this, it was determined that sewer rates would be adjusted equally for all customers to reflect the results of the cost of service analysis. In discussion with District staff, it was determined that the current rate structure was contemporary and met the District’s goals and objectives. Given these two recommendations, the proposed rates maintain the current rate structure, and were adjusted to reflect the cost of service results.

The District currently has the same rate structure for the residential, multi-family, and commercial customers. This includes a monthly base charge and capital charge which are charged per account for residential, by unit for multi-family, and by meter size for commercial. There is also a flat admin fee for all customers. Lastly, there is a sewer use fee which is a uniform rate for all customers with a separate rate for commercial customers. For residential customers, both single family and multi-family, the sewer bill is based on winter water consumption, while commercial customers bills are based on all metered water consumption.

Given the result of the prior analyses, the revenue requirement and cost of service, the proposed sewer rates can be developed. One proposed transition is the unique rate for commercial sewer use. Provided in Table ES – 6 is a summary of the present and proposed rates for the District’s sewer utility.

Table ES - 6
Summary of the Present and Proposed Sewer Rates

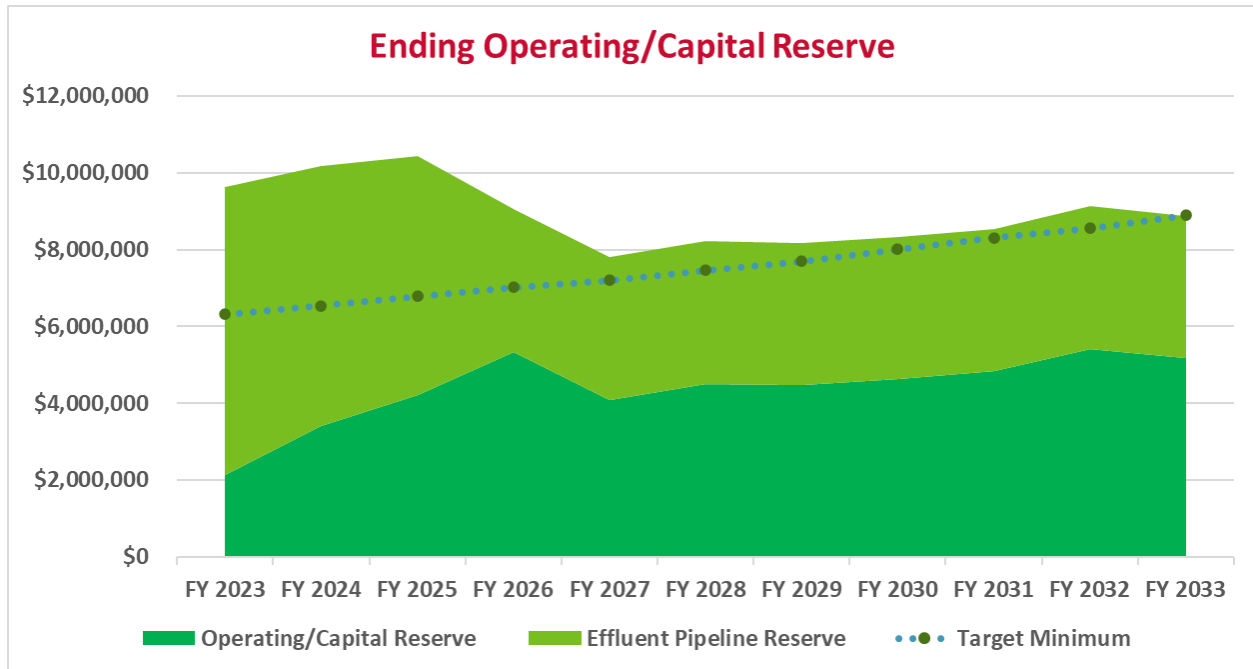
	<i>Present Rates</i>	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Base Charge						
3/4", Res, Multi Fam	\$25.10	\$32.25	\$36.50	\$40.00	\$42.25	\$44.25
1"	41.92	53.86	60.96	66.80	70.56	73.90
1 1/2"	83.58	107.39	121.55	133.20	140.69	147.35
2"	133.78	171.89	194.55	213.20	225.19	235.85
3"	251.00	322.50	365.00	400.00	422.50	442.50
4"	418.42	537.61	608.46	666.80	704.31	737.65
6"	836.58	1,074.89	1,216.55	1,333.20	1,408.19	1,474.85
8"	1,338.58	1,719.89	1,946.55	2,133.20	2,253.19	2,359.85
10"	1,497.74	2,472.61	2,798.46	3,066.80	3,239.31	3,392.65
Capital Improvement Charge						
3/4", Res, Multi Fam	\$31.45	\$31.45	\$31.45	\$31.45	\$31.45	\$31.45
1"	52.52	52.52	52.52	52.52	52.52	52.52
1 1/2"	104.73	104.73	104.73	104.73	104.73	104.73
2"	167.63	167.63	167.63	167.63	167.63	167.63
3"	314.50	314.50	314.50	314.50	314.50	314.50
4"	524.27	524.27	524.27	524.27	524.27	524.27
6"	1,048.23	1,048.23	1,048.23	1,048.23	1,048.23	1,048.23
8"	1,677.23	1,677.23	1,677.23	1,677.23	1,677.23	1,677.23
10"	2,410.64	2,411.27	2,411.27	2,411.27	2,411.27	2,411.27
Admin Fee	\$4.23	\$4.44	\$4.66	\$4.90	\$5.14	\$5.40
Sewer Use						
Residential	\$4.00	\$4.75	\$5.37	\$5.88	\$6.00	\$6.22
Multi-Family	4.00	4.75	5.37	5.88	6.00	6.22
Commercial	4.70	5.60	6.35	6.95	7.10	7.37

Table ES – 6 shows that the current rate structure has been maintained for all customers. The level of rates has been adjusted to meet the revenue target calculated in the revenue requirement analysis and the results of the cost of service analyses. These proposed rates provide the proportionality between the various customers. The development of the sewer rate design is outlined in more detail in Section 2.3 of the Study.

Reserve Levels

As mentioned, the District maintains reserves for the water and sewer utilities. This includes an operating reserve, capital reserve, effluent pipeline reserve (sewer only), and debt reserve. Each of these reserves has a target minimum balance. The operating reserve target minimum balance is based on 25% of annual O&M expenses. The capital reserve minimum target is annual

depreciation expense. Provided below is a summary of the combined water and sewer operating and capital reserve projected ending reserve balances.



As noted, in addition to the operating and capital reserves, the District maintains a debt reserve fund. This fund maintains a minimum balance of one year of annual water and sewer debt service payments. This level is maintained during the course of this study.

Summary of the Water and Sewer Rate Study

The Study focused on the adequacy and proportionality of the District’s water and sewer rates. Based on the analyses developed herein, which included the District’s specific operating and capital expenses, HDR has proposed a comprehensive set of recommendations for each utility. The following sections of the report provide a more detailed discussion of the technical analyses undertaken, along with the findings, conclusions, and recommendations of the Study.

1 Development of the Water Study Update

This section of the report will describe the development of the water rate study update. This includes the development of the revenue requirement, cost of service, and rate design analyses. Each of these analyses was completed for the water system based on the specific customer and system characteristics. The following discussion will outline the summary of each of these analyses to support the development of cost-based and proportional water rates.

1.1 Water Revenue Requirement

This following discussion describes the development of the revenue requirement for the District's water utility. The District has provided detailed revenue and expenses data for the water system that provides the basis for the development of the revenue requirement. The revenue requirement analysis is the first analytical step in the comprehensive water rate study process. This analysis determines the adequacy of the District's overall water revenues, at current rate levels. From this analysis, a determination can be made as to the overall level of revenue (rate) adjustment needed to provide adequate and prudent funding for both operating and capital needs. HDR developed an independent analysis based on information provided by the District as part of the review of proposed rate adjustments.

1.1.1 Determining the Water Revenue Requirement

In developing the District's water revenue requirement, the water utility - as an enterprise fund - must financially "stand on its own" and be properly funded. That is, no transfers from other District funds occur to support the water utility. As a result, the revenue requirement analysis, as developed herein, assumes the full and proper funding needed to operate and maintain the water system on a financially sound and prudent basis. A major goal of the Study was to maintain prudent funding for each utility as a separate enterprise fund.

1.1.2 Establishing a Time Frame and Approach

The first step in calculating the revenue requirement for the District's water utility was to establish a time frame for the analysis. For the Study, the revenue requirement was developed for a 10-year time period (FY 2023 through FY 2033). Reviewing a multi-year time period is recommended as it attempts to identify any major expenses that may be on the horizon. By anticipating future financial requirements, the District can begin planning for these changes sooner, thereby minimizing short-term rate impacts and overall long-term rates. For purposes of establishing water rates, the Study focuses on the next five years as the rate setting period of FY 2024 through FY 2028.

The second step in determining the revenue requirement was to decide on the basis of accumulating costs. In this case, for the revenue requirement analysis a cash basis approach was utilized. The cash basis approach is the most common methodology used by municipal utilities to set their revenue requirement and the approach used in the 2022 rate study. Table 1 - 1 provides a summary of the cash basis approach and cost components used to develop the District's water revenue requirement.

Table 1 – 1 Overview of the Water Cash Basis Revenue Requirement

+	Operation and Maintenance Expenses
+	Taxes and Transfers
+	Rate Funded Capital
+	Debt Service (Principal + Interest) – Existing and Future
±	<u>Reserve Funding</u>
=	Total Revenue Requirement
–	<u>Miscellaneous Revenues</u>
=	Net Revenue Requirement (Balance Required from water Rates)

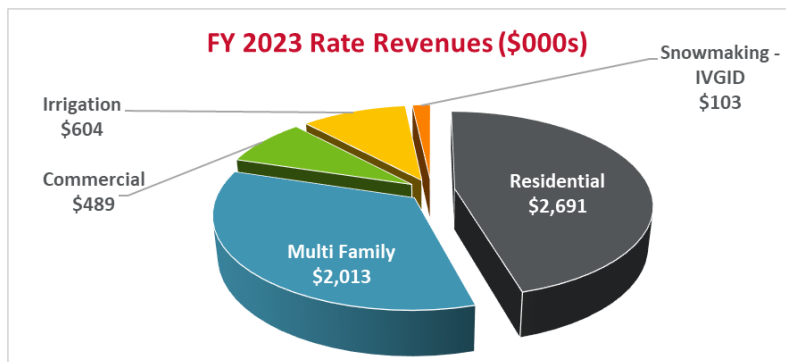
Given a time period around which to develop the revenue requirement and a method to accumulate the costs, the focus shifts to the development and projection of the revenues and expenses of the District’s Study.

The primary financial inputs in the development of the revenue requirement are the District’s adopted budget for the water utility, historical billed customer and consumption data, and the water capital improvement plan. Presented below is a detailed discussion of the steps and key assumptions contained in the development of the projections of the District’s water revenue requirement analysis.

1.1.3 Projecting Rate and Other Miscellaneous Revenues

The starting point of the revenue requirement is to develop a projection of the water rate revenues, at present rate levels. In general, this process involved developing projected billing units for each customer group. For the water utility, the billing units are the number of accounts, and meters, for the fixed billing charge and the billed usage (metered consumption) for the consumption charge. The billing units were then multiplied by the current adopted water rates. This method of independently calculating revenues links the projected revenues used within the analysis to the projected billing units. It also helps to confirm that the billing units used within the study are reasonable for purposes of projecting future revenues, distributing costs, and ultimately, establishing proposed rates.

In total, and at current rate levels, the District is projected to receive approximately \$5.9 million in rate revenue in FY 2023. Over time, the study has assumed a conservative level of customer growth, based on historical growth levels, of 0.1% per year. This results in rate revenues being essentially flat over the projected time period.



In addition to rate revenues, the District receives miscellaneous revenues as a result of operating the water system. These are revenues related to interest earnings, fees, rental income, and other miscellaneous revenues. In total, the District is projected to receive approximately \$500,000 annually during the rate setting period.

On a combined basis, incorporating the rate revenues and the miscellaneous revenues, the District’s water utility has total projected revenues of approximately \$6.4 million in FY 2023 which remains flat through FY 2028 at \$6.4 million. Again, this does not include any proposed revenue adjustments, only increases in rate revenues is due to customer growth and annual changes in miscellaneous revenues.

1.1.4 Projecting Operation and Maintenance Expenses

Operation and maintenance (O&M) expenses are incurred by the District to provide water service (supply, treatment, distribution, etc.) as well as to operate and maintain the existing infrastructure. The District provided detailed O&M expenses based on the FY 2023 adopted budget. The budgeted O&M expenses were projected over the time period based on historical inflationary factors experienced by the District and the general economy. In addition, new staff was assumed in FY 2024 which is split with the sewer utility and is approximately \$55,000 in FY 2024 and is escalated, thereafter. Also, the central services allocation to the water utility is assumed to start in FY 2024 at \$288,000 and is then escalated in the following years. Provided in Table 1 - 2 is a summary of the primary escalation factors used to develop the projection of O&M expenses for the water utilities.

Table 1 – 2 Summary of the O&M Escalation Factors					
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Labor	5.0%	5.0%	5.0%	5.0%	5.0%
Benefits - Medical	10.0%	10.0%	10.0%	10.0%	10.0%
Benefits - Other	6.0%	6.0%	6.0%	6.0%	6.0%
Professional / Special Srvc.	5.0%	5.0%	5.0%	5.0%	5.0%
Materials & Supplies	3.0%	3.0%	3.0%	3.0%	3.0%
Equipment	4.0%	4.0%	4.0%	4.0%	4.0%
Miscellaneous	3.0%	3.0%	3.0%	3.0%	3.0%
Utilities	4.0%	4.0%	4.0%	4.0%	4.0%
Insurance	3.0%	3.0%	3.0%	3.0%	3.0%

Each of the budgeted O&M expenses were reviewed and the applicable escalation factor applied to develop the O&M for the projected time period. Exhibit 2 of the Water Technical Appendix provides a summary of the assumptions used to develop the projection of revenues and escalation of the O&M expenses.

Based on the FY 2023 adopted budget, the total O&M expenses for the District’s water utility are \$5.1 million. Over the planning horizon, total O&M expenses for the District are projected to increase to approximately \$6.2 million by FY 2028 based on the corresponding escalation factors



and assumed additional O&M expenses. The projection of O&M expenses reflects an average inflationary increase of 3.8% per year over the projected time period through FY 2028. This is driven in part by the cyclical nature of the repairs and maintenance budget line item.

1.1.5 Capital Funding Plan

A key component in the development of the District’s water revenue requirement was properly and adequately funding capital improvement needs. One of the major issues facing utilities across the U.S. is the amount of deferred capital projects and the funding pressure from growth or expansion-related improvements. The proper and adequate funding of capital projects is an important issue for all water utilities and is not just a local issue or concern of the District.

In general, there are three types of capital projects that a utility may need to fund. These include the following types:

- Renewal & replacement projects
- Growth / capacity expansion projects
- Regulatory-related projects

A capital project that is defined as a renewal and replacement project is a project required for maintaining the existing system that is in place today. As the existing plant or pipelines become worn out, obsolete, etc., the utility should be making continuous investments to maintain the integrity of the facilities. In contrast to this, a utility may make capital investments to expand the capacity of facilities to accommodate future capacity needs (customers). Finally, certain projects may be a function of a regulatory requirement in which the Federal or State government mandates the need for an improvement to the system to meet a regulatory standard. Understanding these different types of capital projects is important because it may help to explain why costs are increasing and the cost drivers for any needed revenue adjustments. In addition, and more importantly, the way in which projects are funded may vary by the type of capital project. For example, renewal and replacement projects should be paid for via rates and funded on a “pay-as-you-go basis.” In contrast to this, growth or capacity expansion projects may be funded via the collection of impact fees (i.e., growth-related charges) in which new development pays an equitable share of the cost of facilities necessary to serve their development (impact). Finally, regulatory projects may be funded by a variety of different means, which may include rates, long-term debt, grants, etc.

While the above discussion appears to neatly divide capital projects into three clearly defined categories, the reality of working with specific capital projects may be more complex. For example, a pump may be replaced, but while being replaced, it is up sized to accommodate greater capacity to serve increasing demands or new development. There are many projects that share these “joint” characteristics.

For purposes of developing the capital funding plan the District provided its capital improvement plan (CIP) which has been summarized in Table 1 - 3 along with the expected funding sources developed as part of the rate study.

Table 1 – 3
Summary of the Water Capital Funding Analysis (\$000)

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Total Capital Projects	\$2,237	\$2,843	\$1,942	\$3,619	\$2,311	\$1,481
<i>Less: Other Funding</i>						
Operating Fund	\$0	\$0	\$0	\$0	\$0	\$0
Capital Fund	2,032	1,273	1,592	979	1,246	581
Grant Funding	205	0	0	0	0	0
Long-Term Borrowing	<u>0</u>	<u>1,570</u>	<u>0</u>	<u>2,000</u>	<u>0</u>	<u>0</u>
Total Other Funding Source	\$2,237	\$2,843	\$1,592	\$2,979	\$1,246	\$581
Total Rate Funded Capital	\$0	\$0	\$350	\$640	\$1,065	\$900

The capital improvements are primarily related to renewal and replacement of aging water system infrastructure as well as annual equipment purchases. While the total amount required to fund projects may vary from year-to-year, the rate study capital funding plan has developed a plan to provide a consistent funding source for capital improvements. As a point of reference, the District’s annual depreciation expense for the water utility was \$1.8 million for FY 2022. A desirable and recommended minimum funding target for rate funded capital is an amount equal to or greater than annual depreciation expense. This is critical as the replacement cost of an asset may be many times the original costs reflected through annual depreciation expense. As a point of reference, the District’s current water capital charge totals approximately \$1.6 million. Given this, the additional rate funded capital reflects the increase in the annual renewal and replacement funding needs. In developing this financial plan, HDR and the District have attempted to minimize rate impacts while funding the necessary capital improvement projects.

1.1.6 Projection of Debt Service

The District currently has two (2) outstanding long-term debt issues for the water utility. On a combined basis, the total annual debt service for FY 2023 is approximately \$307,000. Over the review period, one of the of issuances is retired in FY 2027 which results in a reduction of \$114,000 per year. However, as noted in Table 1 – 3 it is assumed that the District’s water utility will need to issue (new) long-term debt over the rate setting period and the total annual debt service is anticipated to be approximately \$451,000 per year by FY 2028. For rate setting purposes the debt service is funded through the annual capital charge revenues.

As part of the Study, HDR is not providing municipal advice as it relates to bonds, terms, or structures of debt issuance. Rather, the Study is simply identifying funding needs and estimating the annual debt service payments for rate setting purposes.

1.1.7 Reserve Funding

The final component of the revenue requirement analysis is the transfer to, or from, reserves to either maintain prudent ending fund balances or for future funding of specific capital improvements. In future years, as rates are adjusted and reach sufficient levels, the District is

able to transfer funds to the operating reserves to replenish prior expenditures and to meet minimum target levels. For the District’s study the annual capital charge revenue is transferred to the capital reserve to fund annual debt service and capital improvements.

1.1.8 Summary of the Revenue Requirement

Given the above projections of revenues and expenses, a summary of the District’s water revenue requirement analysis can be developed. In developing the revenue requirement analysis, consideration was given to the financial planning considerations of the District. In particular, emphasis was placed on minimizing rates, while providing adequate funds to support the operational activities and necessary capital improvement needs over the review period. Presented below in Table 1 - 4 is a summary of the District’s water revenue requirement based on projected expenses and current rates. Detailed exhibits of this analysis can be found in the Water Technical Appendix in Exhibit 3.

Table 1 - 4 Summary of the Water Revenue Requirement Analysis (\$'000)						
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenues						
Rate Revenues	\$5,900	\$5,904	\$5,907	\$5,911	\$5,914	\$5,918
Other Revenues	510	495	495	495	495	496
Total Revenues	\$6,410	\$6,398	\$6,402	\$6,406	\$6,409	\$6,414
Expenses						
Total O & M	\$5,103	\$5,208	\$5,538	\$5,757	\$5,898	\$6,155
Net Debt Service	0	0	0	0	0	0
Operating Transfer	(317)	156	30	89	(246)	(98)
Capital Transfer	1,624	1,625	1,627	1,628	1,630	1,632
Additional Capital Funding	0	0	350	640	1,065	900
Total Expenses	\$6,410	\$6,989	\$7,545	\$8,114	\$8,347	\$8,589
Bal./ (Def.) of Funds	\$0	(\$590)	(\$1,143)	(\$1,708)	(\$1,938)	(\$2,175)
Balance as a % of Rate Adj.	0.0%	10.0%	19.4%	28.9%	32.8%	36.7%
Proposed Rate Adjustments	0.0%	10.0%	8.5%	8.0%	3.0%	3.0%
Add'l Revenue with Rate Adj.	\$0	\$590	\$1,143	\$1,708	\$1,938	\$2,175
Bal. / (Def.) After Rate Adj	0	0	0	0	0	0

The water revenue requirement has summed the O&M, net debt service, and reserve funding (transfers) for the five-year rate setting period. The total revenue requirement is then compared to the total revenues which are the rate revenues, at present rate levels, and other miscellaneous revenues. From this comparison, a balance or deficiency of funds in each year can be determined. This balance or deficiency of funds is then compared to the rate revenues to determine the level of rate revenue adjustment needed to meet the revenue requirement. The “Bal. / (Def.) of Funds” row is cumulative. That is to say, any adjustments in the initial years will reduce the deficiency in the later years.

As shown, the overall level of revenues needs to be increased over the test period to meet the operating and capital needs of the water utility. Based on the analysis, the District will need to adjust rate revenue levels in FY 2024 by 10.0%, 8.5% in FY 2025, 8.0% in FY 2026, and 3.0% annually in FY 2027 and FY 2028. Based on the rate transition plan provided in Table 1 – 4, the proposed annual revenue adjustments (blue shaded line) have been developed to meet the operating and capital needs of the District in each year of the analysis.

1.1.9 Reserve Fund Levels

Another key element of determining the financial health and sustainability of the District’s water utility is to review the level of available reserve levels after the proposed rate revenue adjustments. In general, utilities can have several different reserves each with a different purpose. The typical types of reserves utilities maintain are generally referenced as an operating reserve and a capital reserve. Each of these funds can have a minimum ending balance that, if reached or falls below, is a signal that the District should review the revenue sources associated with each fund. The minimum ending balances will vary depending on the purpose of the fund and the expected revenue sources.

The District’s water utility rate study included the review of three primary reserves.

Operating Reserve– This reserve is in place to meet the District’s cash flow needs as well as funding during emergencies. The typical minimum ending balance for an operating reserve ranges from 90 – 365 days of annual O&M expenses. The target minimum for the District for rate setting purposes was set at 25% (or 90 days) of annual O&M expenses and is approximately \$1.3 million. This target is used in order to maintain a sufficient amount of funds to cover expenses should any unexpected interruption of rate revenues occur.

Capital Reserve – This reserve similar to the operating reserve but the capital expenses rather than operating expenses. A capital reserve minimum balance is generally set on a level that targets average annual capital needs or annual depreciation expense. For capital, the fund acts to store funds for use towards future capital projects. In this way, the District can minimize the impact to rates on an annual basis and maintain a more leveled projection of rates over time. Again, these funds are in place to help support the capital needs of the system. For the Study, a target minimum was set at annual depreciation which for FY 2023 for water is \$1.8 million.

Debt Reserve – This reserve, as the name implies, is relating to storing funds for debt service. The idea being that the funds would be available to pay the annual debt service payment should and unforeseen circumstance with regards to revenue generation or collection interruption. For the water rate study, there is currently no identified minimum for this reserve. This level of reserves will need to be reviewed as the District issues additional long-term debt and the debt issuance may require a reserve fund.

1.1.10 Revenue Requirement Summary

Based on the revenue requirement analyses developed herein, HDR has concluded that the District will need to adjust the level of water revenues received over the next five years (FY 2024 – FY 2028). HDR has reached this conclusion for the following reasons:

- Rate adjustments are necessary to fund the water utility O&M costs

- Rate adjustments are necessary to maintain prudent funding of annual renewal and replacement of the water system and specific capital improvements identified over this time period
- The proposed adjustments will provide the District with a financially healthy water utility (e.g., reserve levels, debt service coverage ratios) and provide long-term, sustainable funding levels

In reaching this conclusion, HDR recommends that the District adopt the proposed annual revenue adjustments for FY 2024 through FY 2028. This is in order to provide sufficient funding for the O&M and capital improvement needs for the Study time period.

1.2 Water Cost of Service

In the previous section, the revenue requirement analysis focused on the total sources and application of funds required to adequately fund the District’s water utility. This section will provide an overview of the cost of service analysis developed for the District.

A cost of service analysis determines the proportional distribution of the total revenue requirement between the various customer classes of service (Residential, Multi-Family, Commercial, Irrigation, and Snowmaking). The previously developed revenue requirement for FY 2024 was utilized in the development of the cost of service analysis.

1.2.1 Objectives of a Cost of Service Study

There are two primary objectives in conducting a cost of service analysis:

1. Proportionally distribute the District’s revenue requirement among the customer classes of service; and,
2. Derive average unit costs (i.e., cost-based rates) for subsequent rate designs

The objectives of the cost of service analysis are different from determining a revenue requirement. As noted in the previous section, a revenue requirement analysis determines the utility’s overall financial needs, while the cost of service analysis determines the proportional and equitable manner to collect the revenue requirement from each of the customer classes of service.

The results of the cost of service analysis determine the unit costs which are used in the development of the final proposed rate designs. The water cost of service analysis provides a per unit cost of water consumption based on each customer class’s proportional share of costs. For example, a water utility incurs costs related to average day, peak day, fire protection, and customer-related cost components. A water utility must build sufficient capacity¹ to meet

¹ System capacity is the system’s ability to supply water to all delivery points at the time when demanded. Coincident peaking factors are calculated for each customer class at the time of greatest system demand. The time of greatest demand is known as peak demand. Both the operating costs and capital assets related costs incurred to

summer peak capacity needs. Therefore, those customers contributing to those peak demands on the system should pay their proportionately higher share of the costs to provide the capacity in the system. The unit costs provide the relationship between these components which are then used to set proportional and cost-based rates.

1.2.2 Determining the Customer Classes of Service

The first step in a cost of service analysis is to determine the customer classes of service. Based on discussion with District staff, the classes of service used within the cost of service analysis were:

- Residential
- Multi-Family
- Commercial
- Irrigation
- Snow Making

In determining classes of service for cost of service purposes, the objective is to group customers together into similar or homogeneous groups based upon similar facility requirements and/or demand characteristics. Based on the District’s desire to evaluate and develop cost of service based rates, the customer classes of service were developed for evaluating the current rates for each customer class of service. This is a key aspect of the cost of service analysis that allows for the proportional distribution of costs to establish the proposed rates for each customer class of service. Based on these customer classes of service, each with their own unique customer consumption patterns, characteristics, and facility requirements the cost of service can be developed.

1.2.3 General Cost of Service Procedures

In order to evaluate the proportionality of the current rate structure for each customer class of service on the District’s water system, a cost of service analysis is conducted. A cost of service analysis utilizes a three-step approach to review costs. These steps take the form of functionalization, allocation, and distribution. Provided below is a detailed discussion of the water cost of service study conducted for the District, and the specific steps taken within the analysis. The approach used for the District’s Study conforms to generally accepted cost of service methodologies as outlined in the AWWA M1 manual.

1.2.3.1 Functionalization of Costs

The first analytical step in the cost of service process is called functionalization. Functionalization is the arrangement of O&M expense and asset data by major operating functions (e.g., supply, transmission, storage, distribution). Within this Study, there was a limited amount of

accommodate the peak demands are generally allocated to each customer class based upon the class’s contribution to the peak month, day, or hour event.

functionalization of the cost data as it was largely accomplished within the District’s system of accounts.

1.2.3.2 Allocation of Costs

The second analytical task performed in a water cost of service study is the allocation of the costs. The allocation of costs examines why the expenses were incurred or what type of need is being met. The following allocation components were used to develop the water cost of service analysis. As a point of reference, these are the same allocation components as develop for the 2022 rate study.

- **Commodity Related Costs:** Commodity costs are those costs which tend to vary with the total quantity of water consumed by a customer. Commodity costs are those incurred under average load (demand) conditions and are generally specified for a period of time such as a month or year. Chemicals is an example of commodity-related cost as these costs tend to vary based upon the total demand of water.
- **Capacity Related Costs:** Capacity costs are those which vary with peak demand, or the maximum rates of flow to customers. System capacity is required when there are large demands for water placed upon the system (e.g., summer lawn watering). For water utilities, capacity related costs are generally related to the sizing of facilities needed to meet a customer’s maximum water demand at any point in time. For example, portions of distribution storage reservoirs and mains (pipes) must be adequately sized to meet the peak demands of the system and for each customer class of service.
- **Customer Related Costs:** Customer costs are those costs which vary with the number of customers on the water system. They do not vary with system output or consumption levels. These costs are also sometimes referred to as readiness to serve or availability costs. Customer costs may also sometimes be further allocated as either actual or weighted. Actual customer costs vary proportionally, from customer to customer, with the addition or deletion of a customer regardless of the size of the

Water Cost of Service Analysis Terminology

Functionalization – The arrangement of the cost data by functional category (source of supply, distribution, treatment, etc.).

Allocation – The assignment of functionalized costs to cost components (e.g., commodity, capacity, customer, and fire protection related).

Distribution – Distributing the allocation costs to each class of service based upon each class’s proportional contribution to that specific cost component.

Commodity Costs – Costs that are allocated as commodity related vary with the total demand of water (e.g., chemical use at a treatment plant).

Capacity Costs – Costs allocated as capacity related vary with peak day or peak hour usage. Facilities are often designed and sized around meeting peak demands.

Fire Protection Costs – Costs that are related to fire protection services (e.g., hydrants, oversizing of storage and distribution mains).

Customer Costs – Costs allocated as customer related vary with the number of customers on the system (e.g., metering costs).

customer. An example of an actual customer cost is postage for mailing bills. This cost does not vary from customer to customer, regardless of the size or consumption characteristics of the customer. In contrast, a weighted customer cost reflects a disproportionate cost, from customer to customer, with the addition or deletion of a customer. Examples of weighted customer costs are items such as meter maintenance expenses, where a large commercial customer requires a significantly more expensive meter than a typical residential customer.

- **Public Fire Protection Related Costs:** Fire protection costs are O&M and capital costs necessary to allow for public fire protection functions. Usually, such costs relate to public fire hydrants and the over-sizing of mains and distribution storage reservoirs for fire protection purposes.
- **Revenue Related Costs:** Some costs associated with the utility may vary with the amount of revenue received by the utility. An example of a revenue related cost would be a utility tax which is based on the gross utility revenue.
- **Direct Assignment:** Some costs associated with the utility may be directly assigned to a specific customer class, or classes. This can be a specific O&M expense or component of the infrastructure that only benefits a specific customer class, or classes.

1.2.4 Development of Distribution Factors

Once the allocation process is complete, and the customer groups have been defined, the allocated costs are distributed to each customer group. The District's allocated costs were proportionally distributed to the previously identified customer classes of service using the following distribution factors. Similar to the allocation approach, these are the same distribution factors as used to develop the 2022 rate study.

- **Commodity Distribution Factor:** As noted, commodity-related costs vary with the total water consumption. Therefore, the commodity distribution factor was based on the projected total metered consumption plus losses for each class of service based on recent customer metered consumption data and projected for the FY 2024 cost of service test period.
- **Capacity Distribution Factor:** The capacity distribution factor was developed based on the estimated contribution to peak day use of each class. Peak day use by customer class of service was calculated by developing peaking factors for each customer group. For the District's Study, the peaking factor was defined as the relationship between peak day contribution and average day use and determined for each customer group based on a review of the average month to peak month usage for each class of service. Given an estimated peaking factor, the peak day contribution for each class of service was developed.
- **Customer Distribution Factor:** Customer costs vary with the number of customers on the system. Two basic types of customer distribution factors were identified – actual and weighted. The distribution factor for actual customers were based on the projection of the number of customers developed within the revenue requirement. The weighted customer distribution factor is for meters and services. This factor is calculated on the number of equivalent meters for each customer class. This reflects the difference in costs associated with providing service to larger sized meters.

- **Public Fire Protection Distribution Factor:** The development of the distribution factor for public fire protection expenses involved an analysis of each class of service and their respective fire flow requirements. The analysis considered the gallon per minute fire flow requirements in the event of a fire, along with the duration of the required flow. The fire flow rates used within the distribution factor were based on industry standards estimates for each customer class of service. The minimum fire flow requirements are then multiplied by the number of customers in each class of service, and the assumed duration of the fire, to determine the class’s prorated fire flow requirements.
- **Revenue Related Distribution Factor:** The revenue related distribution factor was developed from the projected rate revenues for FY 2024 for each customer class of service. These same revenues were used within the revenue requirement analysis discussed previously.

Details related to the distribution of costs is found in Exhibits 8 through 12 of the Water Technical Appendix. The distribution actors were based on the customer characteristics of the District’s customers. That is the characteristics (average day, peak day, customer number) of the previously discussed customer classes of residential, commercial, irrigation, and snow making.

1.2.5 Functionalization and Allocation of Plant in Service

As noted, the first step of the cost of service analysis is the functionalization and allocation of plant in service. In performing the functionalization of plant in service, HDR utilized the District’s historical plant (asset) records. Once the plant assets were functionalized, the analysis shifted to the allocation of the asset. The allocation process included reviewing each group of assets and determining which costs the assets were related to. The assets were allocated to the previously described allocation components of commodity-related, capacity-related, customer-related, revenue-related, public fire protection-related, or a direct assignment. The approach used for the Study is based on the methodology as described in the AWWA M1 Manual and the District’s specific water system operating and customer characteristics. The functionalization and allocation of the plant in service followed the same approach as outlined in the 2022 rate study. Therefore, the relationships have been maintained between cost allocations and only the costs have been updated.

Table 1 – 5 provides a summary of the basic functionalization and allocation of the major water plant items.

Table 1 - 5
Summary of the Allocation of Water Plant in Service

Category	Commodity Related	Capacity Related	Customer Related	Fire Protection	Revenue Related	Direct Assign.
Land	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Source of Supply	50.8%	49.2%	0.0%	0.0%	0.0%	0.0%
Pump Station	50.8%	49.2%	0.0%	0.0%	0.0%	0.0%
Storage	0.0%	92.0%	0.0%	8.0%	0.0%	0.0%
Water T&D	0.8%	48.2%	46.9%	4.1%	0.0%	0.0%
Water Treatment	50.8%	49.2%	0.0%	0.0%	0.0%	0.0%
Net Plant in Service	32.3%	39.9%	25.4%	2.4%	0.0%	0.0%

A more detailed exhibit of the functionalization and allocation of water plant (assets) can be found in the Water Technical Appendix in Exhibit 13.

1.2.6 Functionalization and Allocation of Operating Expenses

As noted in the AWWA M1 Manual, operating expenses are generally functionalized and allocated in a manner similar to the corresponding plant account. For example, maintenance of distribution mains is typically allocated in the same manner (allocation percentages) as the plant account for distribution mains. This approach to allocating the District’s operating expenses was used for this analysis. Although in general, the District does separate O&M expenses by function (e.g., supply, distribution), not all of the O&M is functionalized which is not uncommon for utilities. As a result, the approach to allocate the operating expenses was based on the allocation of the plant, or asset data, which reflects the investment made by the District to provide service.

For the Study, the revenue requirement for FY 2024 was functionalized and allocated based on the approach noted above. Which was based on the approach established in the 2022 rate study. The District utilized a cash basis revenue requirement, which was comprised of operation and maintenance expenses, rate funded capital, debt service, and reserve funding. Provided in Table 1 – 6 is a summary of the allocation of the water revenue requirement to the cost centers. The allocation of revenue requirement is further detailed in Exhibit 15 of the Water Technical Appendix.

Table 1 - 6
Summary of the Allocation of the Revenue Requirement (\$000)

	Commodity	Capacity	Actual Customer	Wt. Cust. Actg.	Wt. Cust Mtrs & Srvcs	Fire Protection	Revenue Related
Net Revenue Requirement	\$1,739	\$1,862	\$17	\$0	\$2,718	\$158	\$0

1.2.7 Major Assumptions of the Cost of Service Study

A number of key assumptions were used within the District’s water cost of service study. Below is a brief discussion of the major assumptions used.

- A test period of FY 2024 was used for the cost of service analysis in order to select the expenses which should be allocated and distributed for the rate setting period. The revenue and expense data used was previously developed within the revenue requirement analysis.
- A cash basis approach was utilized which conforms to generally accepted water cost of service approaches and methodologies and was the basis for the 2022 rate study
- The allocation of plant in service was developed based upon generally accepted cost allocation techniques. Furthermore, they were developed using the District’s specific system and customer characteristics and data
- Consumption by cost or class of service used within this study were developed for each class of service from historical usage information provided by the District
- Peak day capacity distribution factors were calculated based upon each customer group’s average to peak month relationship

1.2.8 Summary Results of the Cost of Service Analysis

In summary form, the cost of service analysis began by functionalizing the water revenue requirement developed for FY 2024. The functionalized revenue requirement was then allocated to the appropriate cost component(s). The individual allocation totals were then distributed to the identified customer classes of service and tiers based on the appropriate distribution factor. For example, commodity related costs were distributed based on the commodity distribution factor which was based on annual water consumption. Each customer class, and/or tier, is distributed their proportional share of commodity costs based on total annual water consumption. Similarly, capacity costs were distributed proportionally based on the capacity distribution factor. This factor reflects the peaking characteristics of each customer class, and tier. In this way, each class, and tier, is distributed the proportional share of costs allocated to the capacity component.

The distributed expenses for each customer class were then aggregated to determine each customer class’s overall revenue responsibility. Shown below in Table 1 – 7 is a summary of the distributed costs to each customer class of service, also described in Exhibit 18 to the Water Technical Appendix.

Table 1 – 7
Summary of the Distribution of the Water Revenue Requirement (\$000)

Component	Residential	Multi-Family	Commercial	Irrigation	Snowmaking	Total
Commodity	\$827	\$415	\$154	\$274	\$68	\$1,739
Capacity	954	368	116	388	37	1,862
Actual Customer	14	1	1	0	0	17
Cust. Acctg.	0	0	0	0	0	0
Meters & Services	1,112	1,230	227	125	23	2,718
Fire Protection	64	70	24	0	0	158
Revenue Related	0	0	0	0	0	0
Direct Assign.	0	0	0	0	0	0
Total	\$2,971	\$2,084	\$523	\$787	\$129	\$6,494

The District’s water cost of service study distributes the FY 2024 revenue requirement to each customer class with their respective benefit received from and burdens placed on the water system (proportional distribution). A cost of service analysis is based on one year’s O&M expense data and projected customer usage information. Given this, the results of the cost of service analysis may change from year to year. As the District continues to monitor rates and cost of service results through future studies, future cost of service adjustments may be necessary to reflect costs and customer consumption patterns at that time.

Based on the proportional distribution of the costs, a comparison is made to the current revenues to determine the overall revenue adjustment by class of service to meet the overall system revenue needs. Provided in Table 1 - 8 is a summary of the cost of service analysis.

Table 1 - 8
Summary of the Water Cost of Service Analysis (\$000)

Class of Service	Present Revenues	Distributed Costs	\$ Difference	% Difference
Residential	\$2,693	\$2,971	(\$278)	10.3%
Multi-Family	2,015	2,084	(69)	3.4%
Commercial	489	523	(33)	6.8%
Irrigation	604	787	(184)	30.4%
Snowmaking	103	129	(25)	24.7%
Total System	\$5,801	\$6,365	(\$565)	10.0%

As can be seen in Table 1 - 8, while an overall revenue adjustment of 10.0% is necessary, the distribution of costs results in different revenue adjustments by class of service. It is important to note that the result of the cost of service analysis are a snapshot in time and may change from year to year depending on the system and customer characteristics. Given this, the results of the

cost of service analysis are reviewed from a range of reasonableness perspective. Based on this, the class of service that is outside of the range of reasonableness is the irrigation and snow making customer classes.

1.2.9 Consultant’s Conclusions and Recommendations

The results of the cost of service show differences in the cost to serve each customer class, specifically the irrigation and snow making customer classes of service. The 2022 study established a separate consumption charge for the irrigation and snow making customers to begin to implement the cost of service results from the 2022 study. As shown in the cost of service results for this study, the irrigation and snow making rate should continue to be adjusted to reflect the cost of service results. The balance of costs are applied equally to the remaining customer classes of service. The next section – 1.3 or the water rate design – it is discussed how the rate structure is adjusted to reflect the results of the cost of service. It is recommended that the District continue to complete cost of service analyses periodically and review the results to see if additional trends are apparent.

1.2.10 Summary of the Cost of Service Analysis

This section of the report has provided the recommendations resulting from the cost of service analysis developed for the District’s water utility. This analysis was prepared using generally accepted cost of service techniques as provided in the AWWA M1 Manual. The following section of the report will provide a summary of the present and proposed rates for the District’s water utility.

1.3 Water Rate Design

The final step of the District’s water analysis as part of the Study is the design of water rates to collect the desired levels of revenues, based on the results of the revenue requirement analysis as well as incorporating recommended adjustments from the cost of service analysis. In reviewing District’s rates, consideration must be given to the level of the rates as well as the structure of the rates. The level of rates reflects the amount of revenues that should be collected while the structure of the rates is how it is collected (charged) from the customers.

The overall revenue level for the District’s water utility has been established in the revenue requirement analysis while the proportional distribution of costs between the customer classes has been developed in the cost of service analysis which provides the revenue levels to be collected from each class of service.

1.3.1 Rate Design Criteria and Considerations

Prudent rate administration dictates that several criteria must be considered when setting utility rates. Some of these rate design criteria are listed below:

- Rates which are easy to understand from the customer’s perspective
- Rates which are easy for the District to administer
- Consideration of the customer’s ability to pay
- Continuity, over time, of the rate making philosophy

- Policy considerations (encourage efficient use, economic development, etc.)
- Provide revenue stability from month to month and year to year
- Promote efficient allocation of the resource
- Equitable and non-discriminatory (cost-based)

It is important that the District provide its water customers with a proper price signal as to what their consumption and peaking (demand) requirements are costing. This goal may be approached through rate level and rate structure. When developing the proposed rate designs, all the above listed criteria can be taken into consideration. However, it is difficult, if not impossible, to design a rate that meets all the goals and objectives listed above. For example, it may be difficult to design a rate that takes into consideration the customer's ability to pay, and one which is cost-based. In designing rates, there are always trade-offs between the various goals and objectives.

1.3.2 Present Water Rates

The current water rate structure includes a fixed base charge which is flat for residential and multi-family then for all other customers it is based on the service meter size and adjusted by the CAF factor or the meter equivalency factor. Customers are also charged a capital improvement charge that is assessed in the same manner as the fixed base charge. There is also a three tier volumetric consumption charge for the first 20,000 gallons, 20,000 to 60,000 gallons, and over 60,000 gallons. These tiers are adjusted based the CAF factor corresponding to the service meter size for non-residential customers. In this way, the tier sizes for larger customers reflect the demands and use of water by customers and the capacity provided through the fixed meter charge. The rate by tier is the same for residential and commercial customers while the irrigation customers have a unique rate based on the cost of service results.

1.3.3 Summary of the Proposed Water Rates

Developing cost-based water rates is of paramount importance in developing proposed water rates. HDR developed the District's proposed rates based on the methodologies provided in the AWWA M1 Manual.

The next step is to develop the proposed rates for the next five-year period. The capital charge is calculated based on the capital improvement projections as developed in the revenue requirement for the rate setting period, both direct capital funding and annual debt service payments. Then the fixed and variable charges were adjusted to target the overall rate revenue adjustment. Provided below is a summary of the present and proposed rates for each customer class of service for each year of the rate setting period. Provided below in Table 1 – 9 is a summary of the current and proposed rates for the District's customers.

Table 1 - 9
Summary of the Present and Proposed Water Rates

	<i>Present Rates</i>	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Meter Fee						
3/4"	\$15.10	\$17.30	\$18.75	\$20.10	\$20.10	\$21.00
1"	25.22	28.89	31.31	33.57	33.57	35.07
1 1/2"	50.28	57.61	62.44	66.93	66.93	69.93
2"	80.48	92.21	99.94	107.13	107.13	111.93
3"	151.00	173.00	187.50	201.00	201.00	210.00
4"	251.72	288.39	312.56	335.07	335.07	350.07
6"	503.28	576.61	624.94	669.93	669.93	699.93
8"	805.28	922.61	999.94	1,071.93	1,071.93	1,119.93
10"	1,157.72	1,326.39	1,437.56	1,541.07	1,541.07	1,610.07
Capital Improv. Fee						
3/4"	\$15.10	\$15.10	\$18.23	\$20.92	\$24.85	\$23.35
1"	25.22	25.22	30.44	34.93	41.50	38.99
1 1/2"	50.28	50.28	60.70	69.66	82.76	77.74
2"	80.48	80.48	97.16	111.50	132.47	124.44
3"	151.00	151.00	182.29	209.19	248.53	233.46
4"	251.72	251.72	303.88	348.72	414.30	389.19
6"	503.28	503.28	607.59	697.22	828.35	778.14
8"	805.28	805.28	972.18	1,115.60	1,325.41	1,245.07
10"	1,157.42	1,157.72	1,397.65	1,603.84	1,905.48	1,789.97
Admin Fee	\$4.23	\$4.44	\$4.66	\$4.90	\$5.14	\$5.40
Defensible Space	1.05	1.05	1.05	1.05	1.05	1.05
Water Use (Res & Com)						
Tier 1	\$1.95	\$2.15	\$2.15	\$2.22	\$2.22	\$2.29
Tier 2	3.12	3.44	3.44	3.55	3.55	3.66
Tier 3	3.64	4.01	4.01	4.14	4.14	4.27
Water Use (Irrigation)						
Tier 1	\$2.00	\$2.65	\$2.90	\$3.15	\$3.15	\$3.25
Tier 2	3.20	4.24	4.64	5.04	5.04	5.20
Tier 3	3.73	4.94	5.41	5.87	5.87	6.06

As noted, the capital charge is based on the capital funding needs in each year, both direct capital and annual debt service payments. The admin fee was adjusted annual based on the annual increase in costs for those expense accounts as developed in the revenue requirement. The meter charge and consumption charge were then increased to meet the overall revenue target for each year.

It is important to note that the monthly bill impacts will vary between customer classes and also customers in the same class depending on the meter size and amount of consumption. The proposed rates meet the overall revenue adjustments necessary to fund operating and capital costs as developed in the Study, as well as a continuing the transition of the implementation of the cost of service results for the irrigation customers.

1.3.4 Water Rate Study Update Recommendations

Based on the results of the water rate study, HDR recommends the following:

- Revenue adjustments are necessary to prudently fund operating and capital renewal and replacement expenses
 - Revenues should be adjusted 10.0% in FY 2024, 8.5% in FY 2025, 8.0% in FY 2026, and 3.0% annually in FY 2027 and FY 2028
- Recommend implementing cost of service adjustments, specifically to address the irrigation cost of service results
- Prior to the end of the financial planning projected period, the District should complete a review of the water revenue levels and costs at that time

1.4 Summary of the Water Rate Study Update

This completes the analysis for the Incline Village General Improvement District's water utility. This study has provided a comprehensive review and development of proposed water rates for the District. Adoption of the proposed water rates will allow the District to meet its current and projected financial obligations for the time period reviewed based on the assumed customer growth, capital plan, and inflationary increases in operating costs. Should these assumptions change, the proposed rate adjustments may also need to be revised to reflect the current conditions.

2 Development of the Sewer Study Update

This section of the report will describe the development of the sewer rate study. This includes the development of the revenue requirement, cost of service, and rate design analyses. Each of these analyses was completed for the sewer utility based on the specific sewer customer and sewer system characteristics. The following discussion will outline the summary of each of these analyses to support the development of cost-based and proportional sewer rates.

2.1 Revenue Requirement

This section describes the development of the revenue requirement analysis for the District's sewer utility. The revenue requirement analysis is the first analytical step in the comprehensive sewer rate study process. From this analysis, a determination can be made as to the overall level of sewer rate adjustments needed to provide adequate and prudent funding for both operating and capital needs of the utility. The primary objective of a rate study is to develop cost-based rates over the rate setting period.

2.1.1 Determining the Revenue Requirement

In developing the District's sewer revenue requirement, the utility must financially "stand on its own" and be properly funded. As a result, the revenue requirement analysis, as developed herein, assumes the full and proper funding needed to operate and maintain the District sewer system on a financially sound and prudent basis. The following sections will provide a more detailed discussion of the development of the sewer revenue requirement analysis for the District.

2.1.2 Establishing a Time Frame and Approach

The first step in calculating the revenue requirement for the District's sewer system was to establish a time frame for the revenue requirement analysis. A 10-year period (FY 2024 – FY 2033) was determined to be an appropriate amount of time for the revenue requirement and matches the approach taken for the water utility. This time period was composed of the District's FY 2023 budget which was then projected based on assumed escalation factors. Reviewing a multi-year time period is recommended since it attempts to identify any major expenses that may be on the horizon. By anticipating future financial requirements, the District can begin planning for these changes sooner, thereby minimizing short-term rate impacts and overall long-term rates.

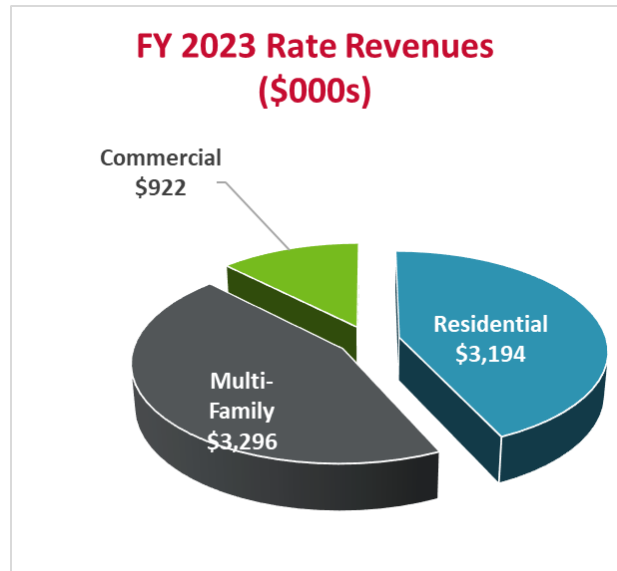
The second step in determining the sewer revenue requirement was to decide on the basis of accumulating costs. In this particular case, for the revenue requirement analysis a "cash basis" approach was utilized just as for the District's the water utility. The cash basis approach is the most commonly used methodology by municipal utilities to set their revenue requirement and is also the methodology that was used in the development of the District's 2022 rate study.

Given a time period around which to develop the revenue requirement and a method to accumulate the costs, the focus then shifts to the development and projection of the revenues and expenses of the District's sewer utility. The primary financial inputs in the development of

the revenue requirement were the District’s adopted budget documents, recent billed customer data, and the District’s capital improvement plan. Presented below is a detailed discussion of the steps and key assumptions contained in the development of the projections of the District’s sewer revenue requirement analysis.

2.1.3 Projecting Rate and Other Miscellaneous Revenues

The first step in developing a projection of the sewer rate revenues, at present rate levels, was to determine the projected billing units (meter size, metered consumption/winter water consumption). The billing units were based on the most recent 12-month period to determine the current customer billing characteristics. These billing units were then multiplied by the corresponding present sewer rates. This method of independently calculating revenues links the projected revenues used within the analysis to the projected billing units. It also helps to confirm that the billing units used within the Study are reasonable for purposes of projecting future revenues, customer characteristics or units for the cost of service analysis and provide the units for establishing the proposed rates to collect the target level of revenues. The rate revenues are also shown in Exhibit 3 under “Rate Revenues” for FY 2023.



In total, and at adopted rate levels, the District’s sewer utility is projected to receive approximately \$7.4 million in rate revenue in FY 2023. Based on current District planning documents, the Study has assumed a conservative assumption for customer growth of 0.1% per year. By FY 2028, the rate revenues - assuming no rate adjustments - are projected to be approximately \$7.4 million, that is, essentially flat. The detailed calculation of the revenues at present rates is included in Exhibit 3 of the Sewer Technical Appendix.

In addition to rate revenues, the District also receives other non-operating revenues. These are revenues related to interest income, fees, other misc. revenue, etc. In total, the sewer utility is projected to receive approximately \$1.1 million in FY 2023 of which a significant proportion (\$1.0 million) is a one-time transfer to the sewer utility. Non-operating revenues were estimated to decrease after the one-time transfer and be approximately \$132,000 by FY 2028.

On a combined basis, considering the rate revenues and the miscellaneous revenues, the District’s sewer utility has total projected revenues of approximately \$8.5 million in FY 2023. This amount is anticipated to decrease due to the one-time transfer to approximately \$7.6 million through FY 2028. The assumptions used for projecting growth and increases in miscellaneous revenues can be found in Exhibit 2 of the Sewer Technical Appendix. The projection of rate and miscellaneous revenues can be found in Exhibit 3.

2.1.4 Projecting Operation and Maintenance Expenses

Operation and maintenance (O&M) expenses are incurred by the District to maintain the sewer system collection, pumping, and treatment at a consistent, high level, of service. The starting point of the projection of O&M expenses was the District’s adopted FY 2023 budget. From there, additional expenses have been assumed such as the additional staff in FY 2024 that is split with the water utility and totals \$55,000 in FY 2024. Additionally, the central services allocation is assumed to be \$270,000 in FY 2024. Budgeted O&M and assumed additional expenses were projected over the Study time period based on historical inflationary factors. These factors took into consideration the District’s historical cost increases and projected increases and are summarized below in Table 2 - 1.

Table 2 – 1 Summary of the Sewer O&M Escalation Factors					
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Labor	5.0%	5.0%	5.0%	5.0%	5.0%
Benefits - Medical	10.0%	10.0%	10.0%	10.0%	10.0%
Benefits - Other	6.0%	6.0%	6.0%	6.0%	6.0%
Professional Svcs.	5.0%	5.0%	5.0%	5.0%	5.0%
Materials & Supplies	3.0%	3.0%	3.0%	3.0%	3.0%
Equipment	4.0%	4.0%	4.0%	4.0%	4.0%
Chemicals	5.0%	5.0%	5.0%	5.0%	5.0%
Utilities	4.0%	4.0%	4.0%	4.0%	4.0%
Insurance	3.0%	3.0%	3.0%	3.0%	3.0%
Power	4.0%	4.0%	4.0%	4.0%	4.0%
Miscellaneous	2.5%	2.5%	2.5%	2.5%	2.5%

In total, O&M expenses were projected to increase at an annual inflation rate of approximately 4.5% over the Study time period. The escalation factors used are shown in Exhibit 2 of the Sewer Technical Appendix. In addition to the budgeted O&M expenses, there was also additional O&M expenses regarding staffing needs starting in FY 2024.

The total operation and maintenance expenses for the sewer utility are budgeted to be approximately \$5.5 million in FY 2023. Over the five-year projected rate setting period, the total O&M expenses are projected to increase to approximately \$6.8 million by FY 2028.

2.1.5 Projecting Capital Funding Needs

A key component in the development of the sewer revenue requirement was to adequately fund capital improvement needs in the short- and long-term. One of the major issues facing many utilities across the U.S. is the amount of deferred capital projects and the funding pressure from regulatory-related improvements. The proper and adequate funding of capital projects is an important issue for all utilities and not just a local issue or concern of the District. To accomplish this, the District has a Capital Improvement Plan (CIP) to address both the short- and long-term needs of the sewer utility. The District’s CIP will help guide and prioritize capital projects over

time and capital investments to expand the capacity of facilities to accommodate future customers.

In general, there are three types of capital projects that the District may need to fund. These include the following types:

- Renewal and replacement projects
- Growth/capacity expansion projects
- Regulatory-related projects

Each of these types was explained in detail in Section 1.1.5 and are the same for sewer as outlined in the water rate study discussion. The way in which projects are funded may vary by the type of capital project. For example, renewal and replacement projects should be funded through annual rates on a “pay-as-you-go basis”. In contrast to this, growth or capacity expansion projects may be funded through the collection of capacity charges (i.e., growth-related charges) in which new development pays a proportional and equitable share of the cost of improvements required as a result of their connection (impact) and that benefit development. Finally, regulatory projects may be funded by a variety of different means, which may include one or more sources such as rates, long-term debt, grants, etc.

While the above discussion appears to neatly divide capital projects into three clearly defined categories, the reality of working with specific capital projects may be more complex. For example, a mainline may be replaced, but while being replaced, it is up sized to accommodate the need for greater capacity. There are many projects that share these “joint” characteristics. At the same time, projects may not be “replacement” related, but rather “improvement” related. Provided below in Table 2 - 2 is a summary of the sewer utility capital funding analysis, based on the District’s capital improvement plan.

Table 2 – 2 Summary of the Sewer Capital Funding Plan (\$000)						
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Total Capital Improvement Projects	\$18,688	\$19,592	\$16,773	\$18,771	\$1,657	\$863
<i>Less: Other Funding</i>						
Operating Fund	\$0	\$0	\$0	\$0	\$0	\$0
Capital Fund	2,497	0	0	0	1,657	863
Effluent Reserve Fund	7,979	721	523	2,521	0	0
USDA Grant	3,052	2,191	0	0	0	0
Federal Earmark	0	1,600	0	0	0	0
Long-term Borrowing	<u>5,160</u>	<u>15,080</u>	<u>16,250</u>	<u>16,250</u>	<u>0</u>	<u>0</u>
Total Other Funding	\$18,688	\$19,592	\$16,773	\$18,771	\$1,657	\$863
Rate Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0

While the total amount of capital improvements will vary from year to year, the sewer capital funding plan has attempted to provide a consistent, annual funding source for the replacement of deteriorating system assets. In this case, the sewer rate structure includes a capital charge that provides funding for annual capital improvement needs. In addition to this, to fund the capital plan, the District has planned on long-term debt to fund the effluent pipeline project.

As a point of reference, the District's annual depreciation expense for FY 2022 is approximately \$1.9 million. Similar to the target for the water utility, a desirable funding target for rate funded CIP is an amount equal to or greater than annual depreciation expense in order to approximately keep up with the rate of deterioration of the system assets. This level of funding appears appropriate based on the level of annual depreciation expense. At current levels, the District's annual capital funding is far exceeding the annual depreciation expense which means they are adequately funding renewal and replacement of the existing sewer infrastructure.

As noted in the water capital funding section, annual depreciation expense is not the same as replacement cost. Thus, funding an amount which exceeds the depreciation expense is both prudent and appropriate. As noted, to help establish a prudent level of annual replacement funding through rates, HDR worked with District staff to develop a funding plan for the CIP. In developing this financial plan, HDR and the District have attempted to minimize rate impacts while funding the necessary capital projects of the sewer utility.

2.1.6 Projection of Debt Service

The District currently has two outstanding long-term debt issues for the sewer utility with a total annual payment (P+I) of approximately \$336,000 in FY 2023. Over the rate setting period, both of the existing issuances are fully paid for. As noted in the capital funding analysis, the District has assumed that additional long-term debt will be necessary to fund sewer utility capital improvements, primarily the effluent pipeline project, over the five-year review period. This results in a total long-term debt service of approximately \$2.8 million in FY 2028.

HDR is not advising the District on the terms of any bond issuances, only identifying the overall funding needs. HDR is not acting in a municipal advisor role to the District for the issuance of any long-term borrowing.

2.1.7 Reserve Funding

The final component of the revenue requirement analysis is reserve funding. This can be described as transfers of revenue to reserve funds to maintain prudent ending fund balances or for future funding of specific or unanticipated projects. For the District, funds from the capital charge component of the rates are transferred into the capital fund in order to pay for annual capital improvement projects and annual debt service. In addition, once rates are set at a sufficient level, annual revenues are transferred to meet the operating fund minimum target balances.

2.1.8 Summary of the Sewer Revenue Requirement

Given the above projections of revenues and expenses, a summary of the sewer revenue requirement analysis can be developed. In developing the revenue requirement analysis,

consideration was given to the financial planning considerations of the District. In particular, emphasis was placed on attempting to minimize rates, yet still have adequate funds to support the operational activities and capital projects throughout the projected time period. Presented in Table 2 - 3 is a summary of the projected sewer revenue requirement. Detailed exhibits of this analysis can be found in the Sewer Technical Appendix (Exhibits 1 – 6).

Table 2 - 3 Summary of the Sewer Revenue Requirement Analysis (\$000)						
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenues						
Rate Revenues	\$7,412	\$7,420	\$7,427	\$7,434	\$7,442	\$7,449
Other Revenues	<u>1,123</u>	<u>129</u>	<u>120</u>	<u>120</u>	<u>125</u>	<u>132</u>
Total Revenues	\$8,535	\$7,549	\$7,547	\$7,554	\$7,567	\$7,581
Expenses						
Total O & M	\$5,505	\$5,849	\$6,109	\$6,389	\$6,518	\$6,844
Additional Capital Funding	0	0	0	0	0	0
Net Debt Service	0	0	0	0	0	0
Operating Fund Transfers	(193)	(525)	(114)	158	331	317
Capital Fund Transfers	<u>3,223</u>	<u>3,226</u>	<u>3,229</u>	<u>3,233</u>	<u>3,236</u>	<u>3,239</u>
Total Expenses	\$8,535	\$8,551	\$9,224	\$9,780	\$10,085	\$10,400
Bal./ (Deficiency) of Funds	\$0	(\$1,002)	(\$1,677)	(\$2,225)	(\$2,518)	(\$2,819)
Balance as % of Rev from Rates	0.0%	13.5%	22.6%	29.9%	33.8%	37.8%
Proposed Rate Adjustments	0.0%	13.5%	8.0%	6.0%	3.0%	3.0%
Add'l Revenue with Rate Adj.	\$0	\$1,002	\$1,677	\$2,225	\$2,518	\$2,819
Bal. / (Def.) After Rate Adj.	\$0	\$0	(\$0)	\$0	\$0	\$0

As can be seen, the revenue requirement has summed the O&M, rate funded capital, net debt service, and reserve funding components. Similar to the water utility analysis, the annual debt service is funded through the existing capital charge component of the sewer rates. The total revenue requirement is then compared to the total revenues which include both rate revenues – at current rate levels – and other revenues. From this comparison, a balance or deficiency of funds in each year can be determined. This balance or deficiency of funds is then compared to the projected revenues from current rates to determine the level of rate adjustment needed to meet the revenue requirement. The “Bal. / (Def.) of Funds” row is cumulative. That is, any adjustments in the initial years will reduce the deficiency in the later years. Over the rate setting period, the total deficiency in revenues ranges from approximately \$1.0 million in FY 2024 to \$2.8 million in FY 2028.

The revenue requirement in Table 2 - 3 has been developed to meet financial planning objectives of the District. More specifically, the District desires to adequately and prudently fund the sewer operating and capital needs. Table 2 - 3 has also included a set of proposed rate revenue adjustments (blue highlighted band) which are sufficient to meet the total revenue requirements over the projected time period. The proposed revenue adjustments are a function of assumed inflation over this time period, coupled with the need to increase the capital improvement

funding from rates (renewal and replacement funding), meet minimum reserve levels, fund annual debt service payments, and meet legally required debt service coverage ratios.

The overall revenue adjustments may not reflect the final rate adjustments, or bill impacts, seen by the District’s customers. The overall revenue adjustment reflects the needed revenues for the system as a whole. A more detailed revenue requirement is included in Exhibit 3 of the Sewer Technical Appendix.

2.1.9 Consultant’s Conclusions

Based on the revenue requirement analysis developed herein, HDR recommends that the District adjust sewer revenues annually over the next five-year period (FY 2024 – FY 2028). HDR has reached this conclusion for the following reasons:

- Revenue adjustments are necessary to fund the District’s capital improvement needs
- The revenue adjustments are necessary in order to fund the annual inflationary costs related to annual sewer O&M
- The proposed revenue adjustments maintain the District’s strong financial health and provide long-term sustainable funding levels

In reaching this conclusion, HDR would recommend that the District adopt the proposed sewer rate revenue adjustments in order to provide sufficient funding for annual O&M and capital improvement program over the next five-year period.

2.1.10 Summary of the Sewer Revenue Requirement

This section of the Study has provided a discussion of the District’s sewer revenue requirement analysis. The revenue requirement analysis developed a revenue transition plan to support the District’s O&M and capital needs. The next section will discuss the cost of service analysis developed for the District’s sewer utility.

2.2 Sewer Cost of Service Analysis

In the previous section, the revenue requirement analysis focused on the total revenues and expenses required to adequately fund the District’s sewer utility. This section will provide an overview and summary of the cost of service analysis developed for the District’s sewer utility.

The sewer cost of service analysis is concerned with the proportional distribution of the total revenue requirement among the various customer classes of service (i.e., Residential, Multi-Family, Commercial) to establish cost-based and proportional rates for each customer class of service. The previously developed revenue requirement was utilized in the development of the cost of service analysis.

2.2.1 Objectives of a Cost of Service Study

There are two primary objectives in conducting a sewer cost of service study:

- Proportionally distribute the District’s revenue requirement among the customer classes of service; and
- Derive average unit costs (i.e., cost-based rates) for subsequent rate designs.

The primary objective of the cost of service analysis is the proportional and equitable manner to collect the revenue requirement from the District’s various customer classes of service. The second rationale for conducting a cost of service analysis is to allow for the development of proposed rates that properly reflect the costs incurred by the District and impacts customer place on the sewer system. For example, a sewer utility typically incurs costs related to flow (wastewater volumes), strength, and customer cost components. Each of these types of costs may be collected in a slightly different manner to allow for the development of rates that collect costs in the same manner as they are incurred.

2.2.2 Determining the Customer Classes of Service

The first step in a cost of service analysis is to determine the customer classes of service. The customer classes of service for the Study are based on the current rate schedules of the District. As part of the Study, HDR reviewed the customer classes with the District and determined they reflect the various customer types and system facility requirements. For purposes of the development of the cost of service analysis, the following customer classes of service were identified:

- Residential
- Multi-Family
- Commercial

In determining classes of service for cost of service purposes, the objective is to group customers together into similar or homogeneous groups based upon facility requirements and/or flow characteristics. HDR reviewed the current customer characteristics and facility requirements, and the proposed customer classes of service are consistent with typical industry practices.

2.2.3 General Cost of Service Procedures

In order to determine the proportional cost to serve each customer class of service on the District’s sewer system, a cost of service study is conducted. A cost of service study utilizes a three-step approach to review costs which is outlined in the Water Environment Federation Manual of Practice No. 27 (WEF MOP #27). These steps take the form of functionalization, allocation, and distribution. Provided below is a detailed discussion of the Study conducted for the District, and the specific steps taken within the analysis.

Terminology of a Sewer Cost of Service Analysis

Functionalization – The arrangement of the cost data by functional category (e.g., collection, pumping, treatment).

Allocation – The assignment of functionalized costs to cost components (e.g., volume, strength, and customer related).

Distribution – Distribute the allocated costs to each class of service based upon each class’s proportional contribution to that specific cost component.

Volume Costs – Costs that are allocated as volume related vary with the total flow of wastewater (e.g., power for pumping).

Strength Costs – Costs allocated as strength related refer to the sewer treatment function. Typically, strength-related costs are further defined as biochemical oxygen demand (BOD) and suspended solids (SS). Treatment facilities are designed and sized around meeting these treatment demands.

Customer Costs – Costs allocated as customer related vary with the number of customers on the sewer system, e.g., billing, accounting costs, etc.

Direct Assignment – Costs that can be clearly identified as belonging to a specific customer or group of customers.

2.2.3.1 Functionalization of Costs

The first analytical step in the cost of service process is called functionalization. Functionalization is the arrangement of expenses and asset (plant) data by major operating functions (e.g., collection, pumping, treatment). Within this Study, the District's records functionalized a majority of the expenses and assets. For those that were not, HDR worked with District staff to review and functionalize the expense or asset.

2.2.3.2 Allocation of Costs

The second analytical task performed in a sewer cost of service study is the allocation of the costs. Allocation determines why the expenses were incurred or what type of need is being met. The following cost allocators were used to develop the Study. These were the same allocation components as used in the development of the 2022 sewer rate study.

- **Volume Related Costs:** Volume related costs are those costs which tend to vary with the total quantity of wastewater collected and treated. A majority of collection system costs are included in this component as well as electricity used for pumping or treating wastewater.
- **Strength-Related Costs:** Strength-related costs are those costs associated with the handling and the treatment of wastewater. For the District's study, strength was differentiated between biochemical oxygen demand² (BOD) and total suspended solids³ (TSS). These constituents represent the strength factors that drive the District's treatment related costs. Increased strength levels of BOD or TSS equates to increased treatment costs for sewer treatment.
- **Customer-Related Costs:** Customer-related costs vary with the addition or deletion of a customer or a cost which is a function of the number of customers served. Customer related costs typically include the costs of billing, collecting, and accounting. Customer related costs can be further defined as weighted or reflect a higher cost of providing specific costs such as billing.
- **Revenue-Related Costs:** Some costs associated with the utility may vary with the amount of revenue received by the utility. An example of a revenue related cost would be a utility tax which is based on gross utility revenue.
- **Direct Assignment:** In some cases, a specific component of the infrastructure, or a specific O&M expense can be the direct responsibility of a specific customer class or classes. In this case, it is directly assigned to that customer class classes.

The basis, or methodology, for the allocation process is outlined in the WEF MOP #27. The methodology provided in the manual was then applied to the District's specific circumstances,

2 BOD is the amount of dissolved oxygen that must be present in water in order for microorganisms to decompose the organic matter in the wastewater.

3 SS is the entire amount of organic and inorganic particles dispersed in wastewater.

customers, O&M and capital costs, and system operation to develop the appropriate allocation approach in a similar manner as the 2022 sewer rate study.

2.2.3.3 Development of Distribution Factors

Once the allocation process is complete, the various allocated costs were distributed to each customer class of service. The District's allocated costs were proportionally distributed to the customer classes of service using the following distribution factors.

- **Volume Distribution Factor:** Volume related costs are distributed on the basis of contribution to wastewater flows. In order to develop this distribution factor, some knowledge of the contribution to flows must be determined. Wastewater flows were calculated based on billed wastewater flows for the District's customers which is based on metered water consumption. The calculation of the volume distribution factor is shown in Exhibit 7 of the Technical Appendix.
- **Strength Distribution Factor:** Strength-related costs are first allocated between BOD and TSS and then distributed to each customer class. The strength levels and each individual customer's wastewater volumes were used to calculate the pounds removed for each constituent which relates to each customer classes proportional contribution and share of costs. For the District's study, all customers were set at domestic strength wastewater levels. Exhibit 8 in the Technical Appendix provides the calculation of the strength distribution factor.
- **Customer Distribution Factor:** Customer costs within the cost of service analysis are distributed to the various customer classes of service based upon their respective number of accounts. The actual customer distribution factor assumes that there is no disproportionate cost associated with serving a customer (e.g., postage for bills is the same regardless of the size or usage of the customer). The other customer factor is called the customer capacity demand factor and is developed based on the number of equivalent meters for each customer class. This is meant to reflect the potential flows of each customer class. Exhibit 9 of the Technical Appendix provides the calculation of the customer distribution factors.
- **Revenue Related Distribution Factor:** The revenue related distribution factor was developed from the projected rate revenues for FY 2024 for each customer class of service as developed in Exhibit 3. A summary of the revenue distribution factor is provided in Exhibit 10 of the Technical Appendix.

The development of the distribution factors is based on generally accepted principles as outlined in the WEF MOP #27.

2.2.4 Functionalization and Allocation of Plant in Service

As noted, the first steps of the cost of service analysis are the functionalization and allocation of District's plant in service. In performing the functionalization of plant in service, HDR utilized the District's historical plant (asset) records. Once the plant assets were functionalized, the analysis shifted to the allocation of each asset. The allocation process included reviewing each functionalized asset and determining which cost allocator the assets were related to. For example, the District's assets were allocated as: volume-, strength- (BOD, TSS), customer-, and

revenue-related. Provided below is a summary of the allocation process for the functional categories. The functionalization and allocation of the sewer plant in service was based on the approach as established in the 2022 sewer rate study. Therefore, the relationships have been maintained between cost allocations and only the sewer costs have been updated.

A detailed exhibit of the District’s functionalization and allocation of plant investment can be found in the Technical Appendix Exhibit 11.1. Provided below in Table 2 - 4 is a summary of the allocation of the District’s plant in service (e.g., assets).

Table 2 – 4 Summary of the Allocation of Plant in Service						
	VOL	BOD	TSS	Cust.	CCD	DA
Collection	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Treatment	50.0%	25.0%	25.0%	0.0%	0.0%	0.0%
General Plant	67.1%	16.5%	16.5%	0.0%	0.0%	0.0%

2.2.5 Functionalization and Allocation of O&M Expenses

Following generally accepted methodologies as outlined in the WEF MOP #27, operating expenses are generally functionalized and allocation in a manner similar to the corresponding plant account. For example, maintenance of the collection system is typically allocated in the same manner (percentages) as the plant account for the collection system. This approach to allocating the District’s sewer operating expenses was used for this analysis. The District has a functionalized O&M budget that identifies O&M expenses by function (e.g., treatment, maintenance). Given this, in general, the approach to allocating the operating expenses was based on the allocation of the plant, or asset data. As a note, there are exceptions to this approach so that the analysis results in an equitable allocation and proportional distribution of costs and reflects the District’s specific customer and system characteristics. One example is the capital charge component of the rate. For the District’s study this is allocated as capacity demand to reflect the potential demands each customer class can place on the system. In this way, the distributed costs reflect the manner in which these costs are recovered through the capital charge component of the rates.

For the District’s study, the revenue requirement for FY 2024 was functionalized and allocated based on the approach noted above. As noted earlier, the District utilized a cash basis revenue requirement, which was comprised of operation and maintenance expenses, rate funded capital, debt service, and reserve funding.

Provided in Table 2 – 5 is a summary of the allocation of the District’s FY 2023 test period revenue requirement using the methodology outlined in the WEF MOP #27 and the District’s specific facility requirements and operations.



Table 2 – 5
Summary of the Allocation of the FY 2024 Revenue Requirement (\$000's)

Total	Volume	BOD	TSS	Customer	CCD	RR / DA
\$8,421	\$1,477	\$348	\$348	\$0	\$6,248	\$0

Based generally accepted approaches, and the District’s specific costs and operation of the wastewater collection and treatment system, the revenue requirement of approximately \$8.4 million is allocated between the volume, strength, and customer related components. As noted, provided in Exhibit 13 of the Technical Appendix provides a detailed summary of the allocation of the District’s revenue requirement.

2.2.6 Summary of the Sewer Cost of Service Analysis

In summary, the cost of service analysis began by functionalizing the District’s sewer assets (infrastructure) and O&M expenses. The functionalized asset and expense accounts were then allocated into their various cost components.

As shown in Table 2 – 5 the total revenue requirement for FY 2024 has been allocated between the various cost components based on generally accepted methodologies. Next, the individual allocation totals are distributed proportionally to the identified customer classes of service based on the appropriate distribution factors as previously discussed. As an example, volume-related costs were distributed based on each customer classes share of total wastewater contributions. The total costs allocated to each cost component were proportionally distributed between the customer classes using the previously mentioned distribution factors. Provided in Table 2 – 6 is a summary of the distribution of the revenue requirement to the customer classes of service.

Table 2 – 6
Summary of the Distributed of the FY 2024 Revenue Requirement (\$000's)

	Total	Residential	Multi-Family	Commercial
Volume	\$1,477	\$569	\$578	\$330
BOD	348	134	136	78
TSS	348	134	136	78
Actual Customer	0	0	0	0
Cust. Capacity Demand	6,248	2,704	2,994	551
RR	0	0	0	0
DA	0	0	0	0
Total	\$8,421	\$3,541	\$3,844	\$1,036

The total distributed costs are then compared to the current revenues of each class of service to determine the overall change in revenues needed from each class of service to reflect the

proportional distribution of costs. Provided in Table 2 – 7 is a summary of the cost of service analysis for the District’s Study.

Table 2 – 7 Summary of the Sewer Cost of Service Analysis (\$000)				
Class of Service	Current Rate Revenues	Distributed Costs	\$ Difference	% Difference
Residential	\$3,197	\$3,541	(\$344)	10.8%
Multi-Family	3,299	3,844	(545)	16.5%
Commercial	<u>923</u>	<u>1,036</u>	<u>(113)</u>	12.2%
Total	\$7,420	\$8,421	(\$1,002)	13.5%

The results of the cost of service analysis indicate very minor cost of service differences between the customer classes of service. This is in part, due to the cost of service adjustments implemented during the 2022 rate study, specifically the development of a specific rate for the commercial customers. A general rule of thumb when evaluating the results is to look at +/- 5% of the overall system adjustment (i.e., 13.5%). When reviewing the results of the cost of service analysis, it is important to understand that the results will not be “exact” each time the District updates its cost of service analysis. This is due to changing customer wastewater characteristics, external impacts such as the area demographics and customer types, and other changes in how the District incurs costs. Given the results, in discussion with the District, there are no cost of service adjustments proposed at this time.

The development of the cost of service is provided in Exhibits 7 through 15 of the Sewer Technical Appendix.

2.2.7 Consultant’s Conclusions

As noted, the results of the cost of service analysis show that only minor cost differences exist between the various customer classes of service. It is important to note that the cost of service relationships will change over time as customer characteristics and costs change over time.

2.2.8 Summary

This section of the Study has provided a summary of the cost of service analysis developed for the District. This analysis was prepared using generally accepted cost of service techniques and principles. The next section of the Study will review the present and proposed sewer rates for the District.

2.3 Sewer Rate Design Analysis

The final step of the District’s sewer rate study is the design of rates to collect the desired levels of revenue, based on the results of the revenue requirement analysis. In reviewing District’s rates, consideration is given to the level of the rates and the structure of the rates.



2.3.1 Rate Design Criteria and Considerations

Prudent rate administration dictates that several criteria must be considered when setting utility rates. An example of some of these rate design criteria are listed below:

- Rates which are easy to understand from the customer’s perspective
- Rates which are easy to administer by the District
- Consideration of the customer’s ability to pay
- Continuity, over time, of the rate making philosophy
- Policy considerations (encourage efficient use, economic development, etc.)
- Provide revenue stability from month to month and year to year
- Promote efficient allocation of the resource
- Cost-based sewer rates
- Compliance with State law

When developing the proposed rate designs, all the above-listed criteria were taken into consideration. However, it is difficult, if not impossible, to design a rate that meets all the goals and objectives listed above. For example, it may be difficult to design a rate that takes into consideration customers’ ability to pay, and one which is cost-based. In designing rates, there are always trade-offs between these various goals and objectives.

2.3.2 Overview of the Present and Proposed Sewer Rates

The District currently has a monthly fixed charge for all customers that is charged by service meter size. There is also a capital improvement charge which is also charge based on the service meter size. A flat administration fee is charged per account. Finally, there is a uniform sewer use rate charged on all use for commercial customers. Residential (Single family and Multi-Family) are charge the same uniform rate but only on usage up to the winter water average as calculated on use from December to April. In discussion with District staff, no rate structure changes to the sewer rates are being proposed at this time. However, a unique volume charge (sewer use) is maintained for residential and multifamily customers as well as the commercial customer class which reflects the costs of providing service. Provided in Table 2 - 8 is a summary of the current and proposed sewer rates.

Table 2 - 8
Summary of the Present and Proposed Sewer Rates

	<i>Present Rates</i>	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Base Charge						
3/4"	\$25.10	\$32.25	\$36.50	\$40.00	\$42.25	\$44.25
1"	41.92	53.86	60.96	66.80	70.56	73.90
1 1/2"	83.58	107.39	121.55	133.20	140.69	147.35
2"	133.78	171.89	194.55	213.20	225.19	235.85
3"	251.00	322.50	365.00	400.00	422.50	442.50
4"	418.42	537.61	608.46	666.80	704.31	737.65
6"	836.58	1,074.89	1,216.55	1,333.20	1,408.19	1,474.85
8"	1,338.58	1,719.89	1,946.55	2,133.20	2,253.19	2,359.85
10"	1,497.74	2,472.61	2,798.46	3,066.80	3,239.31	3,392.65
Capital Improvement						
3/4"	\$31.45	\$31.45	\$31.45	\$31.45	\$31.45	\$31.45
1"	52.52	52.52	52.52	52.52	52.52	52.52
1 1/2"	104.73	104.73	104.73	104.73	104.73	104.73
2"	167.63	167.63	167.63	167.63	167.63	167.63
3"	314.50	314.50	314.50	314.50	314.50	314.50
4"	524.27	524.27	524.27	524.27	524.27	524.27
6"	1,048.23	1,048.23	1,048.23	1,048.23	1,048.23	1,048.23
8"	1,677.23	1,677.23	1,677.23	1,677.23	1,677.23	1,677.23
10"	2,410.64	2,411.27	2,411.27	2,411.27	2,411.27	2,411.27
Admin Fee	\$4.23	\$4.44	\$4.66	\$4.90	\$5.14	\$5.40
Sewer Use						
Residential	\$4.00	\$4.75	\$5.37	\$5.88	\$6.00	\$6.22
Multi-Family	4.00	4.75	5.37	5.88	6.00	6.22
Commercial	4.70	5.60	6.35	6.95	7.10	7.37

As a point of reference, residential customers (single family and multi-family) are charged the 3/4" rate for the base and capital improvement charges per living unit. All commercial customers are charged based on the meter size.

2.4 Summary of the Sewer Rate Study Update

This completes the analysis for the District’s sewer utility. This study has provided a comprehensive review and development of proposed sewer rates for the District. Adoption of the proposed sewer rates will allow the District to meet its current and projected financial obligations for the time period reviewed based on the assumed customer growth, capital plan and deferred capital, and inflationary increases in operating costs. Should these assumptions change, the proposed rate adjustments may also need to be revised to reflect the current conditions.



3 Water Technical Appendix

Incline Village General Improvement District
 Water Rate Study
 Revenue Requirement Summary
 Exhibit 1

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Revenue											
Rate Revenues	\$5,900,172	\$5,903,666	\$5,907,161	\$5,910,663	\$5,914,166	\$5,917,672	\$5,921,182	\$5,924,693	\$5,928,207	\$5,931,726	\$5,935,248
Non-Operating Revenues	509,744	494,714	494,866	495,210	494,916	496,266	504,574	513,449	520,486	527,425	532,682
Total Revenues	\$6,409,916	\$6,398,381	\$6,402,026	\$6,405,873	\$6,409,081	\$6,413,938	\$6,425,756	\$6,438,142	\$6,448,693	\$6,459,151	\$6,467,930
Expenses											
Total Operations & Maintenance	\$5,103,455	\$5,208,075	\$5,538,489	\$5,756,991	\$5,898,117	\$6,154,561	\$6,247,823	\$6,632,318	\$6,925,534	\$7,079,768	\$7,445,013
Net Debt Service	0	0	0	0	0	0	0	0	0	0	0
Reserve Funding	1,306,461	1,780,672	2,006,572	2,356,945	2,448,737	2,433,996	2,596,756	2,476,429	2,453,361	2,577,233	2,496,715
Total Revenue Requirement	\$6,409,916	\$6,988,747	\$7,545,062	\$8,113,937	\$8,346,854	\$8,588,557	\$8,844,579	\$9,108,747	\$9,378,894	\$9,657,001	\$9,941,728
Bal. / (Def.) of Funds	\$0	(\$590,367)	(\$1,143,036)	(\$1,708,063)	(\$1,937,773)	(\$2,174,619)	(\$2,418,822)	(\$2,670,605)	(\$2,930,201)	(\$3,197,850)	(\$3,473,799)
Bal. / (Def.) as a % of Rate Rev.	0.0%	10.0%	19.4%	28.9%	32.8%	36.7%	40.9%	45.1%	49.4%	53.9%	58.5%
Proposed Rate Adjustment	0.0%	10.0%	8.5%	8.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Add'l Revenue from Adj.	\$0	\$590,367	\$1,143,036	\$1,708,063	\$1,937,773	\$2,174,619	\$2,418,822	\$2,670,605	\$2,930,201	\$3,197,850	\$3,473,799
Total Bal / (Def.) of Funds	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Additional Rate Increase Needed	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Avg Res Mo Bill (Fees + 10,000 gal)	\$54.98	\$59.39	\$64.19	\$69.17	\$73.34	\$73.70	\$75.91	\$78.18	\$80.53	\$82.94	\$85.43

Incline Village General Improvement District
 Water Rate Study
 Exhibit 2
 Escalation Factors

	<i>Budgeted</i>	<i>Proposed</i>									
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Revenues											
Customer Growth	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
<i>Single Family - Cust Growth</i>	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
<i>Multi-Family - Cust Growth</i>	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
<i>Commercial - Cust Growth</i>	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
<i>Irrigation - Cust Growth</i>	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
<i>IVGID - Cust Growth</i>	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Consump Growth											
<i>Single Family - Cons Growth</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Multi-Family - Cons Growth</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Commercial - Cons Growth</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Irrigation - Cons Growth</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>IVGID - Cons Growth</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc Revenues	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Expenses											
Labor	Budgeted	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Benefits - Medical	Budgeted	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Benefits - Other	Budgeted	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Professional / Special Svcs	Budgeted	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Materials & Supplies	Budgeted	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Equipment	Budgeted	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Miscellaneous	Budgeted	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Utilities	Budgeted	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Water and Sewer	Budgeted	17.5%	12.3%	8.8%	8.5%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%
Insurance	Budgeted	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Flat	Budgeted	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CIP	Budgeted	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Rate Revenue Adj	0.0%	10.0%	8.5%	8.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Interest	0.7%	0.8%	0.9%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

	Budgeted	Proposed										Notes
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
Revenues												
<i>Rate Revenues</i>												
Residential	\$2,691,418	\$2,692,993	\$2,694,569	\$2,696,148	\$2,697,728	\$2,699,307	\$2,700,891	\$2,702,475	\$2,704,059	\$2,705,647	\$2,707,235	
Multi Family	2,013,224	2,014,771	2,016,317	2,017,868	2,019,419	2,020,973	2,022,528	2,024,082	2,025,640	2,027,199	2,028,761	
Commercial	442,201	442,412	442,622	442,833	443,044	443,255	443,465	443,676	443,887	444,098	444,308	
Irrigation	201,612	201,666	201,720	201,773	201,827	201,881	201,935	201,989	202,042	202,096	202,150	
Commercial - IVGID	46,642	46,681	46,720	46,760	46,799	46,838	46,878	46,917	46,956	46,996	47,035	
Irrigation - IVGID	401,913	401,981	402,050	402,118	402,186	402,255	402,323	402,391	402,460	402,528	402,597	
Snowmaking - IVGID	103,163	103,163	103,163	103,163	103,163	103,163	103,163	103,163	103,163	103,163	103,163	
Total Rate Revenues	\$5,900,172	\$5,903,666	\$5,907,161	\$5,910,663	\$5,914,166	\$5,917,672	\$5,921,182	\$5,924,693	\$5,928,207	\$5,931,726	\$5,935,248	
<i>Non-Operating Revenues</i>												
Interest	\$20,844	\$5,326	\$4,987	\$4,842	\$4,057	\$4,916	\$12,733	\$21,117	\$27,661	\$34,108	\$38,871	Calculated
Snow Removal Fees	80,000	80,080	80,160	80,240	80,320	80,401	80,481	80,562	80,642	80,723	80,804	As Misc Revenues
Work Order Charges Labor	120,000	120,120	120,240	120,360	120,481	120,601	120,722	120,843	120,963	121,084	121,205	As Misc Revenues
Work Order Chgs Eq & Materials	36,500	36,537	36,573	36,610	36,646	36,683	36,720	36,756	36,793	36,830	36,867	As Misc Revenues
Back Flows Tests	134,400	134,534	134,669	134,804	134,938	135,073	135,208	135,344	135,479	135,614	135,750	As Misc Revenues
Fines & Penalties	25,200	25,225	25,250	25,276	25,301	25,326	25,352	25,377	25,402	25,428	25,453	As Misc Revenues
Fire Protection	17,760	17,778	17,796	17,813	17,831	17,849	17,867	17,885	17,903	17,920	17,938	As Misc Revenues
Inspection/Plan Fees	44,800	44,845	44,890	44,935	44,979	45,024	45,069	45,115	45,160	45,205	45,250	As Misc Revenues
Other Water	30,240	30,270	30,301	30,331	30,361	30,392	30,422	30,452	30,483	30,513	30,544	As Misc Revenues
Interfund Revenue Transfers	0	0	0	0	0	0	0	0	0	0	0	As Misc Revenues
Total Non-Operating Revenues	\$509,744	\$494,714	\$494,866	\$495,210	\$494,916	\$496,266	\$504,574	\$513,449	\$520,486	\$527,425	\$532,682	
Total Revenues	\$6,409,916	\$6,398,381	\$6,402,026	\$6,405,873	\$6,409,081	\$6,413,938	\$6,425,756	\$6,438,142	\$6,448,693	\$6,459,151	\$6,467,930	
Expenses												
<i>Wages</i>												
Other Earnings	\$53,111	\$55,767	\$58,555	\$61,483	\$64,557	\$67,785	\$71,174	\$74,733	\$78,469	\$82,393	\$86,512	As Labor
Regular Earnings	1,591,099	1,670,654	1,754,187	1,841,896	1,933,991	2,030,690	2,132,225	2,238,836	2,350,778	2,468,317	2,591,733	As Labor
Salary Savings from Vacant Positions	(28,554)	0	0	0	0	0	0	0	0	0	0	As Labor
Total Wages	\$1,615,656	\$1,726,421	\$1,812,742	\$1,903,379	\$1,998,548	\$2,098,475	\$2,203,399	\$2,313,569	\$2,429,247	\$2,550,709	\$2,678,245	

Incline Village General Improvement District
 Water Rate Study
 Exhibit 3
 Revenue Requirement

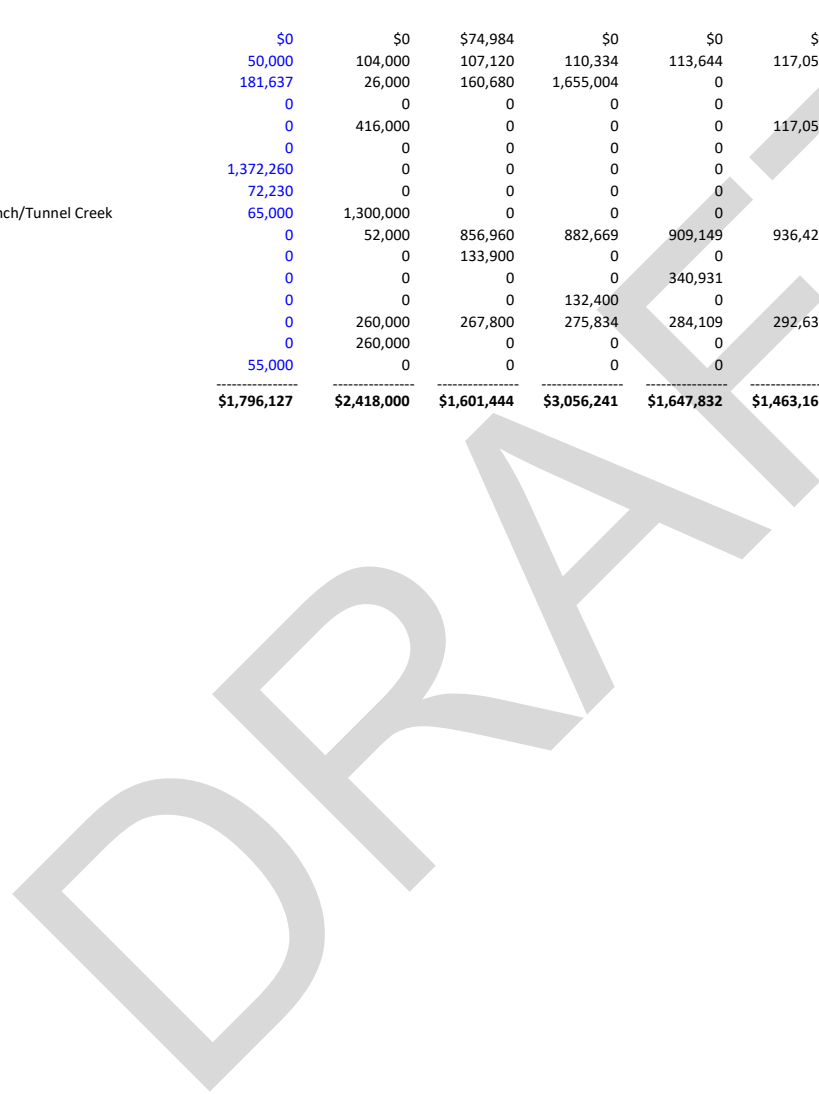
	Budgeted	Proposed										Notes
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
Benefits												
Dental Fringe Ben	\$21,726	\$23,899	\$26,288	\$28,917	\$31,809	\$34,990	\$38,489	\$42,338	\$46,572	\$51,229	\$56,352	As Benefits - Medical
Disability Fringe Ben	8,165	8,655	9,174	9,725	10,308	10,927	11,582	12,277	13,014	13,795	14,622	As Benefits - Other
Life Ins Fringe Ben	3,127	3,440	3,784	4,162	4,578	5,036	5,540	6,094	6,703	7,373	8,111	As Benefits - Medical
Medical Fringe Ben	302,051	332,256	365,482	402,030	442,233	486,456	535,102	588,612	647,473	712,220	783,443	As Benefits - Medical
Retirement Fringe Ben	292,767	310,333	328,953	348,690	369,612	391,788	415,296	440,213	466,626	494,624	524,301	As Benefits - Other
Taxes	131,510	139,401	147,765	156,631	166,028	175,990	186,549	197,742	209,607	222,183	235,514	As Benefits - Other
Unemployment Fringe Ben	25,833	27,383	29,026	30,768	32,614	34,570	36,645	38,843	41,174	43,644	46,263	As Benefits - Other
Vision Fringe Ben	2,433	2,579	2,734	2,898	3,072	3,256	3,451	3,658	3,878	4,111	4,357	As Benefits - Other
Work Comp Fringe Ben	41,153	43,622	46,240	49,014	51,955	55,072	58,376	61,879	65,592	69,527	73,699	As Benefits - Other
Total Benefits	\$828,765	\$891,567	\$959,445	\$1,032,834	\$1,112,208	\$1,198,085	\$1,291,030	\$1,391,657	\$1,500,638	\$1,618,706	\$1,746,661	
Services & Supplies												
Advertising - Paid	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159	\$1,194	\$1,230	\$1,267	\$1,305	\$1,344	As Materials & Supplies
BLDGS Maintenance Services	75,760	78,033	80,374	82,785	85,269	87,827	90,461	93,175	95,971	98,850	101,815	As Materials & Supplies
Chemical	212,500	218,875	225,441	232,204	239,171	246,346	253,736	261,348	269,189	277,264	285,582	As Materials & Supplies
Computer & IT Small Equip	8,200	8,446	8,699	8,960	9,229	9,506	9,791	10,085	10,388	10,699	11,020	As Materials & Supplies
Computer License & Fees	78,859	81,225	83,662	86,171	88,756	91,419	94,162	96,987	99,896	102,893	105,980	As Materials & Supplies
Contractual Services	12,960	13,349	13,749	14,162	14,587	15,024	15,475	15,939	16,417	16,910	17,417	As Materials & Supplies
Dues & Subscriptions	9,338	9,618	9,907	10,204	10,510	10,825	11,150	11,485	11,829	12,184	12,549	As Materials & Supplies
Employee Recruit & Retain	14,950	15,399	15,860	16,336	16,826	17,331	17,851	18,387	18,938	19,506	20,092	As Materials & Supplies
Fleet Maintenance Services	206,318	212,508	218,883	225,449	232,213	239,179	246,354	253,745	261,357	269,198	277,274	As Materials & Supplies
Fuel	38,880	40,435	42,053	43,735	45,484	47,303	49,196	51,163	53,210	55,338	57,552	As Utilities
Janitorial	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957	2,016	As Materials & Supplies
Lab	28,000	28,840	29,705	30,596	31,514	32,460	33,433	34,436	35,470	36,534	37,630	As Materials & Supplies
Office Supplies	12,050	12,412	12,784	13,167	13,562	13,969	14,388	14,820	15,265	15,723	16,194	As Materials & Supplies
Operating	65,630	67,599	69,627	71,716	73,867	76,083	78,366	80,717	83,138	85,632	88,201	As Materials & Supplies
Permits & Fees	38,572	39,729	40,921	42,149	43,413	44,716	46,057	47,439	48,862	50,328	51,838	As Materials & Supplies
Postage	17,000	17,510	18,035	18,576	19,134	19,708	20,299	20,908	21,535	22,181	22,847	As Materials & Supplies
R&M General	44,975	46,324	47,714	49,145	50,620	52,138	53,703	55,314	56,973	58,682	60,443	As Materials & Supplies
R&M Corrective	175,385	180,647	186,066	191,648	197,397	203,319	209,419	215,701	222,172	228,838	235,703	As Materials & Supplies
R&M Preventative	81,695	84,146	86,670	89,270	91,948	94,707	97,548	100,475	103,489	106,593	109,791	As Materials & Supplies
Rental & Lease	960	989	1,018	1,049	1,080	1,113	1,146	1,181	1,216	1,253	1,290	As Materials & Supplies
Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	See Shared and Capital Exp
Safety	8,400	8,652	8,912	9,179	9,454	9,738	10,030	10,331	10,641	10,960	11,289	As Materials & Supplies
Security	2,980	3,069	3,161	3,256	3,354	3,455	3,558	3,665	3,775	3,888	4,005	As Materials & Supplies
Small Equipment	9,800	10,094	10,397	10,709	11,030	11,361	11,702	12,053	12,414	12,787	13,170	As Materials & Supplies
Tools	9,300	9,579	9,866	10,162	10,467	10,781	11,105	11,438	11,781	12,134	12,498	As Materials & Supplies
Training & Education	26,100	26,883	27,689	28,520	29,376	30,257	31,165	32,100	33,063	34,055	35,076	As Materials & Supplies
Travel & Conferences	17,200	17,716	18,247	18,795	19,359	19,940	20,538	21,154	21,788	22,442	23,115	As Materials & Supplies
Uniforms	15,700	16,171	16,656	17,156	17,670	18,201	18,747	19,309	19,888	20,485	21,099	As Materials & Supplies
Engineering Services	97,976	102,875	108,019	113,419	119,090	125,045	131,297	137,862	144,755	151,993	159,593	As Professional / Special Svcs
Total Services & Supplies	\$1,311,988	\$1,353,696	\$1,396,769	\$1,441,253	\$1,487,196	\$1,534,648	\$1,583,662	\$1,634,290	\$1,686,587	\$1,740,612	\$1,796,424	

Incline Village General Improvement District
 Water Rate Study
 Exhibit 3
 Revenue Requirement

	Budgeted	Proposed										Notes
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
Other												
Central Services Allocation Cs	\$0	\$288,129	\$296,773	\$305,676	\$314,846	\$324,292	\$334,020	\$344,041	\$354,362	\$364,993	\$375,943	As Materials & Supplies
Defensible Space Costs	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239	67,196	As Materials & Supplies
General Liability - Insurance	121,900	125,557	129,324	133,203	137,200	141,316	145,555	149,922	154,419	159,052	163,823	As Insurance
Audit	5,850	6,026	6,206	6,392	6,584	6,782	6,985	7,195	7,411	7,633	7,862	As Materials & Supplies
Legal	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	15,201	15,657	16,127	As Materials & Supplies
Professional Consultants	62,500	65,625	68,906	72,352	75,969	79,768	83,756	87,944	92,341	96,958	101,806	As Professional / Special Svcs
Interfund Expense Transfers	(679,447)	(460,564)	(464,512)	(476,551)	(422,043)	(451,925)	(503,326)	(542,316)	(556,470)	(490,626)	(526,016)	As Materials & Supplies
Capital Expenses	100,000	250,000	375,000	355,000	425,000	370,000	80,000	100,000	80,000	120,000	80,000	As Materials & Supplies
Shared Capital Expenses	1,199,495	348,500	320,000	320,000	72,500	135,500	276,500	370,000	370,000	72,500	147,500	As Materials & Supplies
Total Other	\$872,298	\$687,132	\$797,473	\$783,822	\$679,838	\$677,607	\$497,522	\$593,037	\$580,603	\$411,406	\$434,241	
Utilities												
Cable TV	\$1,943	\$2,021	\$2,102	\$2,186	\$2,273	\$2,364	\$2,459	\$2,557	\$2,659	\$2,765	\$2,876	As Utilities
Electricity	409,100	425,464	442,483	460,182	478,589	497,733	517,642	538,348	559,882	582,277	605,568	As Utilities
Heating	11,200	11,648	12,114	12,598	13,102	13,627	14,172	14,738	15,328	15,941	16,579	As Utilities
Internet	11,600	12,064	12,547	13,048	13,570	14,113	14,678	15,265	15,875	16,510	17,171	As Utilities
Telephone	30,905	32,141	33,427	34,764	36,154	37,601	39,105	40,669	42,296	43,987	45,747	As Utilities
Trash	7,100	7,384	7,679	7,987	8,306	8,638	8,984	9,343	9,717	10,106	10,510	As Utilities
Water & Sewer	2,900	3,408	3,825	4,160	4,513	4,660	4,811	4,968	5,129	5,296	5,468	As Water and Sewer
Total Utilities	\$474,748	\$494,129	\$514,176	\$534,924	\$556,509	\$578,735	\$601,850	\$625,887	\$650,886	\$676,883	\$703,918	
Future O&M												
Additional Staffing Needs	\$0	\$55,130	\$57,886	\$60,780	\$63,819	\$67,010	\$70,361	\$73,879	\$77,573	\$81,451	\$85,524	As Labor
One-Time Inflation Contingency	0	0	0	0	0	0	0	0	0	0	0	As Labor
Budget Savings	0	0	0	0	0	0	0	0	0	0	0	
Total Future O&M	\$0	\$55,130	\$57,886	\$60,780	\$63,819	\$67,010	\$70,361	\$73,879	\$77,573	\$81,451	\$85,524	
Total Operations & Maintenance	\$5,103,455	\$5,208,075	\$5,538,489	\$5,756,991	\$5,898,117	\$6,154,561	\$6,247,823	\$6,632,318	\$6,925,534	\$7,079,768	\$7,445,013	
Debt Service												
NV DWSRF 2012	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	Existing Debt
NV Drk Wtr Loan 2005	113,648	113,648	113,648	113,648	56,824	0	0	0	0	0	0	Existing Debt
New SRF Loans	0	0	0	0	0	0	0	0	0	0	0	Calc @ 2.4% for 20 Yrs
New Revenue Bonds	0	110,467	110,467	257,630	257,630	257,630	257,630	257,630	257,630	257,630	257,630	Calc @ 4.6% for 20 Yrs
Total Debt Service	\$307,020	\$417,487	\$417,487	\$564,650	\$507,826	\$451,002	\$451,002	\$451,002	\$451,002	\$451,002	\$451,002	
<i>Less Capital Reserve Funding</i>	<i>\$307,020</i>	<i>\$417,487</i>	<i>\$417,487</i>	<i>\$564,650</i>	<i>\$507,826</i>	<i>\$451,002</i>	<i>\$451,002</i>	<i>\$451,002</i>	<i>\$451,002</i>	<i>\$451,002</i>	<i>\$451,002</i>	
Net Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

	Budgeted	Proposed										Notes
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
Reserve Funding												
Operating Fund Transfer	(\$317,084)	\$155,504	\$29,779	\$88,525	(\$246,312)	(\$97,683)	\$463,446	\$66,485	\$166,782	\$394,018	\$431,862	
Capital Fund Transfer	1,623,545	1,625,168	1,626,793	1,628,420	1,630,049	1,631,679	1,633,310	1,634,944	1,636,579	1,638,215	1,639,853	As Customer Growth
Additional Capital Funding	0	0	350,000	640,000	1,065,000	900,000	500,000	775,000	650,000	545,000	425,000	
Debt Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	
Total Reserve Funding	\$1,306,461	\$1,780,672	\$2,006,572	\$2,356,945	\$2,448,737	\$2,433,996	\$2,596,756	\$2,476,429	\$2,453,361	\$2,577,233	\$2,496,715	
Total Revenue Requirement	\$6,409,916	\$6,988,747	\$7,545,062	\$8,113,937	\$8,346,854	\$8,588,557	\$8,844,579	\$9,108,747	\$9,378,894	\$9,657,001	\$9,941,728	
Bal/(Def.) of Funds	\$0	(\$590,367)	(\$1,143,036)	(\$1,708,063)	(\$1,937,773)	(\$2,174,619)	(\$2,418,822)	(\$2,670,605)	(\$2,930,201)	(\$3,197,850)	(\$3,473,799)	
Rate Adj. as a % of Rate Rev.	0.0%	10.0%	19.4%	28.9%	32.8%	36.7%	40.9%	45.1%	49.4%	53.9%	58.5%	
Proposed Rate Adjustment	0.0%	10.0%	8.5%	8.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Effective Months	12	12	12	12	12	12	12	12	12	12	12	
Add'l Revenue from Adj.	\$0	\$590,367	\$1,143,036	\$1,708,063	\$1,937,773	\$2,174,619	\$2,418,822	\$2,670,605	\$2,930,201	\$3,197,850	\$3,473,799	
Total Bal / (Def.) of Funds	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Additional Rate Increase Needed	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
DSC Ratio												
Before Rate Adjustment	4.26	2.85	2.07	1.15	1.01	0.58	0.39	0.00	0.00	0.00	0.00	
After Rate Adjustment	4.26	4.27	4.81	4.17	4.82	5.40	5.76	5.49	5.44	5.71	5.54	
Avg Res Mo Bill (Fees + 10,000 gal)	\$54.98											
After Proposed Rate Adjustment	\$54.98	\$59.39	\$64.19	\$69.17	\$73.34	\$73.70	\$75.91	\$78.18	\$80.53	\$82.94	\$85.43	
Annual \$ Change		4.41	4.80	4.97	4.18	0.35	2.21	2.28	2.35	2.42	2.49	
Cumulative Change		4.41	9.21	14.19	18.36	18.72	20.93	23.20	25.55	27.96	30.45	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total
Capital Improvements - Water												
SCADA Management Servers/Network - BCDP	\$0	\$0	\$74,984	\$0	\$0	\$0	\$0	\$99,345	\$0	\$0	\$0	\$174,329
Water Pumping Station Improvements	50,000	104,000	107,120	110,334	113,644	117,053	120,565	124,181	127,907	131,744	135,696	1,242,243
Burnt Cedar Water Disinfection Plant Improvements	181,637	26,000	160,680	1,655,004	0	0	0	0	0	0	0	2,023,321
Removal of Washoe 1 Water Intake Line	0	0	0	0	0	0	0	0	0	0	0	0
Water Pump Station 2-1 Improvements	0	416,000	0	0	0	117,053	0	0	0	0	0	533,053
2013 Mid Size Truck #630 Compliance	0	0	0	0	0	0	0	0	0	46,110	0	46,110
Watermain Replacement - Crystal Peak Road	1,372,260	0	0	0	0	0	0	0	0	0	0	1,372,260
Watermain Replacement - Slott Pk Ct	72,230	0	0	0	0	0	0	0	0	0	0	72,230
Watermain Replacement - Alder Avenue Ponderosa Ranch/Tunnel Creek	65,000	1,300,000	0	0	0	0	0	0	0	0	0	1,365,000
Watermain Replacement - Future	0	52,000	856,960	882,669	909,149	936,423	964,516	993,452	1,023,255	1,053,953	1,085,571	8,757,948
R6-1 Tank Road Construction	0	0	133,900	0	0	0	0	0	0	0	0	133,900
R2-1 Reservoir Roof Replacement	0	0	0	0	340,931	0	0	0	0	0	0	340,931
R-2 Interior Tank Rehabilitation	0	0	0	132,400	0	0	0	0	0	0	0	132,400
Fire Hydrant Replacement Program	0	260,000	267,800	275,834	284,109	292,632	0	0	0	0	0	1,380,375
BCWDP Emergency Generator Fuel Tank	0	260,000	0	0	0	0	0	0	0	0	0	260,000
LIMs Software	55,000	0	0	0	0	0	0	0	0	0	0	55,000
Total Capital Improvements - Water	\$1,796,127	\$2,418,000	\$1,601,444	\$3,056,241	\$1,647,832	\$1,463,161	\$1,085,081	\$1,216,978	\$1,151,162	\$1,231,807	\$1,221,268	\$17,889,101



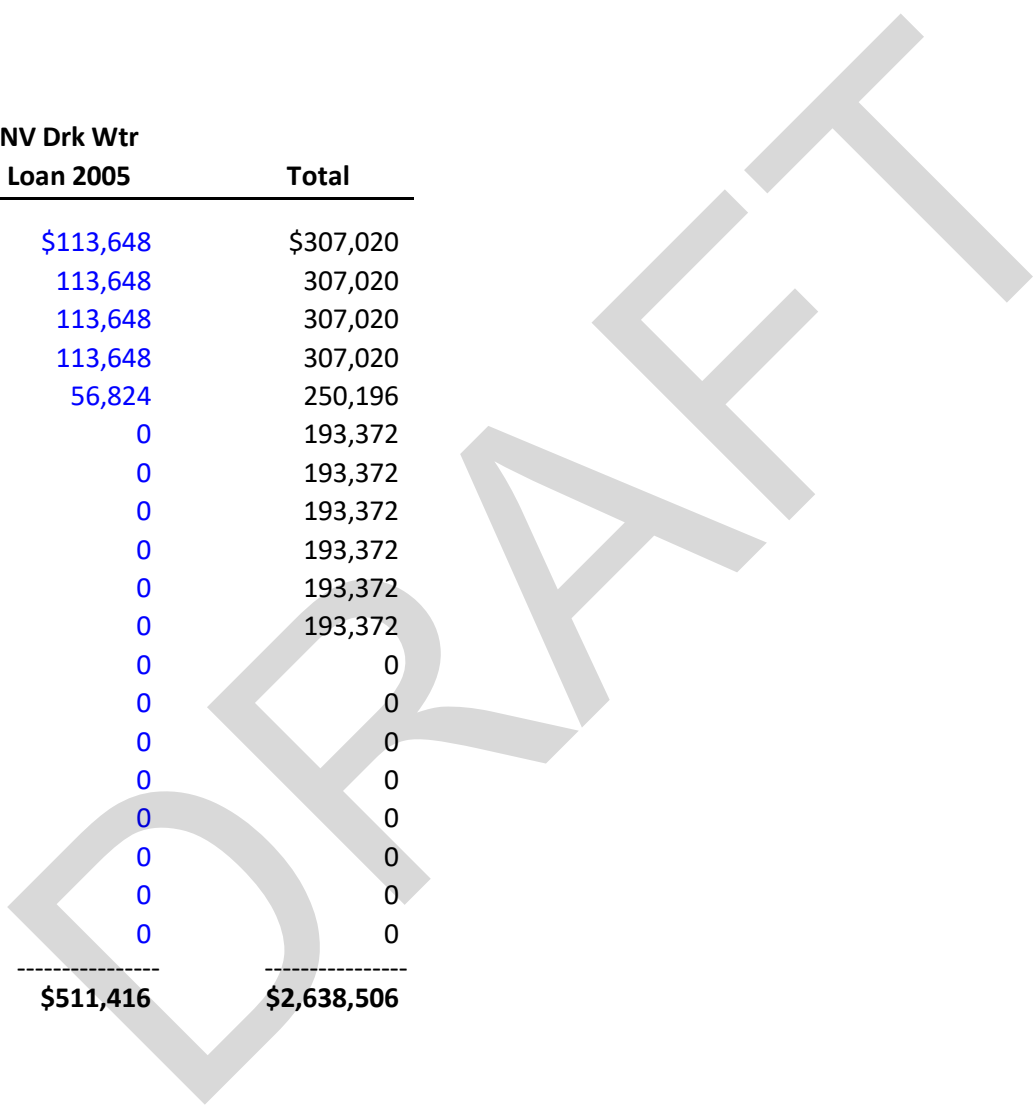
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total
Capital Improvements - Shared (50% Water)												
Replace Public Works Front Security Gate	\$0	\$0	\$0	\$0	\$45,457	\$0	\$0	\$0	\$0	\$0	\$59,109	\$104,567
Replace Roof Public Works #B	0	0	0	0	56,822	0	0	0	0	0	0	56,822
Building B Replacement	0	0	0	0	0	0	0	62,091	0	0	0	62,091
Loader Tire Chains - 2 Sets	10,000	0	0	11,420	0	0	0	13,412	0	0	0	34,831
2002 Caterpillar 950G Loader #523	132,500	0	0	0	0	0	0	0	0	187,735	0	320,235
2002 Caterpillar 950G Loader #525	132,500	0	0	0	0	0	0	0	0	0	193,367	325,867
2018 MultiHog MX120 Snowblower #783	0	0	0	97,094	0	0	0	0	0	0	0	97,094
1997 Forklift #315	0	0	0	0	20,456	0	0	0	0	0	0	20,456
2013 Trackless Snowblower #687	0	0	0	0	102,279	0	0	0	118,314	0	0	220,593
2001 105KW Mobile Generator #313	0	0	0	0	0	0	39,183	0	0	0	0	39,183
2020 Vac-Con Truck #807	0	0	0	0	269,904	0	0	0	0	0	0	269,904
2004 Freightliner Vactor Truck #534	0	0	0	209,634	0	0	0	0	0	0	0	209,634
2020 Chevy Dump Truck #829	0	0	0	0	0	0	0	49,673	0	0	119,413	169,085
2001 Peterbilt Bin Truck #468	0	0	101,764	0	0	0	0	0	0	0	0	101,764
Snowplow #300A	9,500	0	0	0	0	0	0	0	0	13,833	0	23,333
Snowplow #307A	9,500	0	0	0	0	0	0	0	0	0	0	9,500
Slurry Liquidator #326	0	0	0	0	0	0	0	0	26,221	0	0	26,221
2004 9' Western Snow Plow #542A	0	0	0	0	0	0	0	0	0	0	0	0
2019 Sander/Spreader #808	0	0	5,356	0	0	0	0	7,451	0	0	0	12,807
2012 Snowplow #669B	0	0	6,427	0	0	0	0	0	0	5,270	0	11,697
2017 Caterpillar 420F2 Backhoe #755	0	0	0	0	0	0	0	0	0	92,221	0	92,221
2013 Chevy Equinox #691	0	19,240	0	0	0	0	0	0	0	0	0	19,240
2009 Chevrolet 1/2 ton Pick-up #826 Compliance Dept.	0	0	0	0	0	18,143	0	0	0	0	0	18,143
2013 1/2 Ton Pick-Up #677 Treatment	0	19,240	0	0	0	0	0	0	0	0	0	19,240
2003 GMC 3/4-Ton Pick-up #702	0	0	21,424	0	0	0	0	0	0	0	0	21,424
2005 Chevy 1/2-Ton Pick-up #553	0	0	20,353	0	0	0	0	0	0	0	24,425	44,778
2009 Chevrolet 1/2 Ton Pick-up Truck #631	0	0	20,353	0	0	0	0	0	0	0	23,068	43,421
2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.	0	0	0	17,653	0	0	0	0	0	0	23,068	40,722
2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	0	0	0	20,412	0	0	0	0	21,744	0	0	42,156
2004 3/4-Ton Service Truck w/liftgate & crane #703	0	0	31,065	0	0	0	0	0	0	0	0	31,065
2013 1-Ton Flatbed #679 Pipeline Dept.	0	0	0	0	26,138	0	0	0	0	0	0	26,138
2012 1-Ton Service Truck w/ Liftgate #668 Treatment	0	0	0	25,928	0	0	0	0	0	0	31,210	57,139
2013 1-Ton Service Truck #680 Utilities Electrician	0	22,880	0	0	0	0	0	0	0	0	0	22,880
2004 GMC 1-Ton Flatbed #825 Pipeline Dept.	0	0	0	0	0	0	0	39,738	0	0	0	39,738
2008 Chevrolet Service Truck #810	0	0	0	0	0	0	0	21,111	0	0	0	21,111
2008 Chevrolet Service Truck #680	0	0	0	27,032	0	0	0	0	0	0	33,924	60,956
2011 Chevrolet Service Truck #647 Treatment	0	0	0	0	0	0	0	0	31,337	0	0	31,337
Public Works Billing Software Replacement	10,000	104,000	0	0	0	0	0	0	0	0	0	114,000
Large Format Printer Replacement	0	0	0	15,998	0	0	0	0	0	0	0	15,998
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	110,000	130,000	0	0	0	0	0	0	0	0	0	240,000
Medium Duty Truck Plow	8,250	0	0	0	0	0	0	0	0	0	0	8,250
Chevy 1/2 Ton Pick-up Truck	18,600	0	0	0	0	0	0	0	0	0	0	18,600
Utilities System and Plant Controls Upgrade	0	0	133,900	137,917	142,055	0	0	0	0	0	0	413,872
Lab Equipment	0	130,000	0	0	0	0	0	0	0	0	0	130,000
Total Capital Improvements - Shared (50% Water)	\$440,850	\$425,360	\$340,642	\$563,088	\$663,110	\$18,143	\$39,183	\$193,475	\$197,616	\$299,059	\$507,586	\$3,688,112

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total
Less R&M Funded Items (O&M)	0	0	0	0	0	0	0	0	0	0	0	\$0
Future Unidentified Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
To Capital Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Improvement Projects	\$2,236,977	\$2,843,360	\$1,942,086	\$3,619,328	\$2,310,943	\$1,481,305	\$1,124,264	\$1,410,453	\$1,348,778	\$1,530,866	\$1,728,854	\$21,577,213
<i>Less: Outside Funding Sources</i>												
Operating Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Fund	2,032,449	1,273,360	1,592,086	979,328	1,245,943	581,305	624,264	635,453	698,778	985,866	1,303,854	11,952,686
Grant Funding	204,528	0	0	0	0	0	0	0	0	0	0	204,528
Debt Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
New SRF Loans	0	0	0	0	0	0	0	0	0	0	0	0
New Revenue Bonds	0	1,570,000	0	2,000,000	0	0	0	0	0	0	0	3,570,000
Total Outside Funding Sources	\$2,236,977	\$2,843,360	\$1,592,086	\$2,979,328	\$1,245,943	\$581,305	\$624,264	\$635,453	\$698,778	\$985,866	\$1,303,854	\$15,727,214
Rate Funded Capital	\$0	\$0	\$350,000	\$640,000	\$1,065,000	\$900,000	\$500,000	\$775,000	\$650,000	\$545,000	\$425,000	\$5,850,000

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**Incline Village General Improvement District
 Water Rate Study
 Exhibit 5
 Existing Debt Service**

Year	NV DWSRF 2012	NV Drk Wtr Loan 2005	Total
FY 2023	\$193,372	\$113,648	\$307,020
FY 2024	193,372	113,648	307,020
FY 2025	193,372	113,648	307,020
FY 2026	193,372	113,648	307,020
FY 2027	193,372	56,824	250,196
FY 2028	193,372	0	193,372
FY 2029	193,372	0	193,372
FY 2030	193,372	0	193,372
FY 2031	193,372	0	193,372
FY 2032	193,372	0	193,372
FY 2033	193,372	0	193,372
FY 2034	0	0	0
FY 2035	0	0	0
FY 2036	0	0	0
FY 2037	0	0	0
FY 2038	0	0	0
FY 2039	0	0	0
FY 2040	0	0	0
FY 2041	0	0	0
	\$2,127,090	\$511,416	\$2,638,506



		July	August	September	October	November	December	January	February	March	April	May	June	Total
Residential														
Meter Fee	\$ / Acct.													
3/4"	\$15.10	Capital Improv	\$15.10	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698
				3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698
Total Meter Fee Revenue		\$111,680	\$111,680	\$111,680	\$111,680	\$111,680	\$111,680	\$111,680	\$111,680	\$111,680	\$111,680	\$111,680	\$111,680	\$1,340,155
Admin Fee	\$4.23	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	
Defensible Space	\$1.05	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	
		\$19,525	\$19,525	\$19,525	\$19,525	\$19,525	\$19,525	\$19,525	\$19,525	\$19,525	\$19,525	\$19,525	\$19,525	\$234,305
Water Use	\$ / 1,000 gal													
All Use	\$1.95	73,397	77,093	61,932	62,827	18,773	12,528	11,081	9,330	10,029	11,311	40,008	67,200	455,509
20,000 - 60,000	1.17	25,163	26,197	19,764	20,082	694	551	716	383	297	795	9,770	22,218	126,631
60,000+	1.69	9,003	11,280	6,464	6,737	837	973	935	133	374	660	2,872	7,400	47,667
Total Water Use Revenue		\$187,779	\$200,045	\$154,814	\$157,395	\$38,833	\$26,718	\$24,027	\$18,866	\$20,535	\$24,103	\$94,300	\$169,541	\$1,116,958
Total Residential		\$318,985	\$331,250	\$286,020	\$288,600	\$170,038	\$157,924	\$155,232	\$150,071	\$151,740	\$155,308	\$225,505	\$300,746	\$2,691,418
Multi Family														
Meter Fee	\$ / Acct.													
3/4"	\$15.10	\$15.10	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090
			4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090
Total Meter Fee Revenue		\$123,518	\$123,518	\$123,518	\$123,518	\$123,518	\$123,518	\$123,518	\$123,518	\$123,518	\$123,518	\$123,518	\$123,518	\$1,482,216
Admin Fee	\$4.23	259	259	259	259	259	259	259	259	259	259	259	259	259
Defensible Space	1.05	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090
		\$5,390	\$5,390	\$5,390	\$5,390	\$5,390	\$5,390	\$5,390	\$5,390	\$5,390	\$5,390	\$5,390	\$5,390	\$64,681
Water Use	\$ / 1,000 gal													
All Use	\$1.95	30,346	31,009	24,541	24,563	19,259	11,656	10,831	10,553	10,527	9,970	17,344	27,821	228,421
Tier 1	1.17	1,869	1,652	848	848	333	25	14	5	0	104	574	1,389	7,661
Tier 2	1.69	1,438	1,940	929	929	173	0	0	0	0	3	588	1,068	7,067
Total Water Use Revenue		\$63,793	\$65,680	\$50,417	\$50,460	\$38,236	\$22,758	\$21,138	\$20,585	\$20,528	\$19,568	\$35,485	\$57,680	\$466,327
Total Multi Family		\$192,701	\$194,588	\$179,325	\$179,368	\$167,144	\$151,666	\$150,046	\$149,493	\$149,436	\$148,476	\$164,393	\$186,588	\$2,013,224

			July	August	September	October	November	December	January	February	March	April	May	June	Total
Commercial															
Meter Fee	\$ / Acct.														
3/4"	\$15.10	\$15.10	72	72	72	72	72	72	72	72	72	72	72	72	72
1"	25.22	25.22	53	53	53	53	53	53	53	53	53	53	53	53	53
1 1/2"	50.28	50.28	41	41	41	41	41	41	41	41	41	41	41	41	41
2"	80.48	80.48	26	26	26	26	26	26	26	26	26	26	26	26	26
3"	151.00	151.00	6	6	6	6	6	6	6	6	6	6	6	6	6
4"	251.72	251.72	3	3	3	3	3	3	3	3	3	3	3	3	3
6"	503.28	503.28	2	2	2	2	2	2	2	2	2	2	2	2	2
8"	805.28	805.28	1	1	1	1	1	1	1	1	1	1	1	1	1
10"	1,157.72	1,157.42	0	0	0	0	0	0	0	0	0	0	0	0	0
			204	204	204	204	204	204	204	204	204	204	204	204	204
Total Meter Fee Revenue			\$20,102	\$20,102	\$20,102	\$20,102	\$20,102	\$20,102	\$20,102	\$20,102	\$20,102	\$20,102	\$20,102	\$20,102	\$241,221
Admin Fee	\$4.23		204	204	204	204	204	204	204	204	204	204	204	204	
Defensible Space	1.05		204	204	204	204	204	204	204	204	204	204	204	204	
			\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$12,925
Water Use	\$ / 1,000 gal														
All Use	\$1.95		9,149	8,574	7,119	7,212	8,110	5,908	5,179	4,374	5,206	4,813	5,959	7,740	79,343
Tier 1	1.17		2,029	1,712	1,576	1,589	1,796	1,224	1,161	991	1,323	1,167	1,388	1,568	17,523
Tier 2	1.69		1,509	1,171	515	515	29	1,642	582	105	209	163	263	890	7,594
Total Water Use Revenue			\$22,764	\$20,701	\$16,596	\$16,793	\$17,965	\$15,728	\$12,442	\$9,867	\$12,054	\$11,025	\$13,688	\$18,432	\$188,055
Total Commercial			\$43,943	\$41,880	\$37,775	\$37,972	\$39,144	\$36,906	\$33,620	\$31,046	\$33,233	\$32,204	\$34,867	\$39,611	\$442,201

			July	August	September	October	November	December	January	February	March	April	May	June	Total
Irrigation															
Meter Fee	\$ / Acct.														
3/4"	\$15.10	\$15.10	16	16	16	16	16	16	16	16	16	16	16	16	16
1"	25.22	25.22	20	20	20	20	20	20	20	20	20	20	20	20	20
1 1/2"	50.28	50.28	9	9	9	9	9	9	9	9	9	9	9	9	9
2"	80.48	80.48	12	12	12	12	12	12	12	12	12	12	12	12	12
3"	151.00	151.00	2	2	2	2	2	2	2	2	2	2	2	2	2
4"	251.72	251.72	2	2	2	2	2	2	2	2	2	2	2	2	2
6"	503.28	503.28	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	805.28	805.28	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	1,157.72	1,157.42	0	0	0	0	0	0	0	0	0	0	0	0	0
			61	61	61	61	61	61	61	61	61	61	61	61	61
Total Meter Fee Revenue			\$5,939	\$5,939	\$5,939	\$5,939	\$5,939	\$5,939	\$5,939	\$5,939	\$5,939	\$5,939	\$5,939	\$5,939	\$71,273
Admin Fee	\$4.23		61	61	61	61	61	61	61	61	61	61	61	61	61
Defensible Space	0.00		61	61	61	61	61	61	61	61	61	61	61	61	61
			\$258	\$258	\$258	\$258	\$258	\$258	\$258	\$258	\$258	\$258	\$258	\$258	\$3,096
Water Use	\$ / 1,000 gal														
All Use	\$2.00		9,286	9,341	7,237	7,237	266	107	54	52	88	994	4,241	8,434	47,336
Tier 1	1.20		3,200	3,075	2,253	2,253	0	0	0	0	0	114	1,187	2,981	15,064
Tier 2	1.73		1,989	2,006	1,240	1,240	0	0	0	0	0	0	356	1,546	8,378
Total Water Use Revenue			\$25,852	\$25,843	\$19,323	\$19,323	\$531	\$214	\$108	\$104	\$175	\$2,125	\$10,523	\$23,121	\$127,243
Total Irrigation			\$32,050	\$32,041	\$25,520	\$25,520	\$6,729	\$6,411	\$6,305	\$6,302	\$6,373	\$8,323	\$16,721	\$29,318	\$201,612

			July	August	September	October	November	December	January	February	March	April	May	June	Total
Commercial - IVGID															
Meter Fee	\$ / Acct.														
3/4"	\$15.10	\$15.10	4	4	4	4	4	4	4	4	4	4	4	4	4
1"	25.22	25.22	7	7	7	7	7	7	7	7	7	7	7	7	7
1 1/2"	50.28	50.28	5	5	5	5	5	5	5	5	5	5	5	5	5
2"	80.48	80.48	9	9	9	9	9	9	9	9	9	9	9	9	9
3"	151.00	151.00	1	1	1	1	1	1	1	1	1	1	1	1	1
4"	251.72	251.72	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	503.28	503.28	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	805.28	805.28	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	1,157.72	1,157.42	0	0	0	0	0	0	0	0	0	0	0	0	0
			26	26	26	26	26	26	26	26	26	26	26	26	26
Total Meter Fee Revenue			\$2,727	\$2,727	\$2,727	\$2,727	\$2,727	\$2,727	\$2,727	\$2,727	\$2,727	\$2,727	\$2,727	\$2,727	\$32,728
Admin Fee	\$4.23		26	26	26	26	26	26	26	26	26	26	26	26	26
Defensible Space	1.05		26	26	26	26	26	26	26	26	26	26	26	26	26
			\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$1,647
Water Use	\$ / 1,000 gal														
All Use	\$1.95		657	587	462	460	421	319	331	342	536	590	515	393	5,612
Tier 1	1.17		152	70	75	75	0	0	0	0	150	213	196	17	947
Tier 2	1.69		0	0	0	0	0	0	0	0	0	128	0	0	128
Total Water Use Revenue			\$1,458	\$1,225	\$988	\$984	\$821	\$622	\$645	\$667	\$1,221	\$1,615	\$1,233	\$786	\$12,266
Total Commercial - IVGID			\$4,323	\$4,090	\$3,852	\$3,848	\$3,686	\$3,486	\$3,509	\$3,532	\$4,086	\$4,480	\$4,098	\$3,651	\$46,642

			July	August	September	October	November	December	January	February	March	April	May	June	Total
Irrigation - IVGID															
Meter Fee	\$ / Acct.														
3/4"	\$15.10	\$15.10	3	3	3	3	3	3	3	3	3	3	3	3	3
1"	25.22	25.22	5	5	5	5	5	5	5	5	5	5	5	5	5
1 1/2"	50.28	50.28	2	2	2	2	2	2	2	2	2	2	2	2	2
2"	80.48	80.48	4	4	4	4	4	4	4	4	4	4	4	4	4
3"	151.00	151.00	3	3	3	3	3	3	3	3	3	3	3	3	3
4"	251.72	251.72	9	9	9	9	9	9	9	9	9	9	9	9	9
6"	503.28	503.28	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	805.28	805.28	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	1,157.72	1,157.42	0	0	0	0	0	0	0	0	0	0	0	0	0
			26	26	26	26	26	26	26	26	26	26	26	26	26
Total Meter Fee Revenue			\$6,625	\$6,625	\$6,625	\$6,625	\$6,625	\$6,625	\$6,625	\$6,625	\$6,625	\$6,625	\$6,625	\$6,625	\$79,496
Admin Fee	\$4.23		26	26	26	26	26	26	26	26	26	26	26	26	26
Defensible Space	1.05		26	26	26	26	26	26	26	26	26	26	26	26	26
			\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$1,647
Water Use	\$ / 1,000 gal														
All Use	\$2.00		23,359	20,325	10,573	10,573	10	2	21	14	524	3,177	12,406	22,745	103,730
Tier 1	1.20		6,845	6,730	4,617	4,617	0	0	0	0	0	559	4,841	6,216	34,427
Tier 2	1.73		12,322	9,444	1,926	1,926	0	0	0	0	0	0	3,598	12,400	41,617
Total Water Use Revenue			\$76,250	\$65,066	\$30,018	\$30,018	\$21	\$4	\$42	\$29	\$1,048	\$7,024	\$36,846	\$74,403	\$320,769
Total Irrigation - IVGID			\$83,012	\$71,828	\$36,780	\$36,780	\$6,783	\$6,766	\$6,804	\$6,791	\$7,810	\$13,786	\$43,608	\$81,165	\$401,913

		July	August	September	October	November	December	January	February	March	April	May	June	Total
Snowmaking - IVGID														
Meter Fee	\$ / Acct.													
3/4"	\$15.10	\$15.10	0	0	0	0	0	0	0	0	0	0	0	0
1"	25.22	25.22	0	0	0	0	0	0	0	0	0	0	0	0
1 1/2"	50.28	50.28	0	0	0	0	0	0	0	0	0	0	0	0
2"	80.48	80.48	0	0	0	0	0	0	0	0	0	0	0	0
3"	151.00	151.00	0	0	0	0	0	0	0	0	0	0	0	0
4"	251.72	251.72	0	0	0	0	0	0	0	0	0	0	0	0
6"	503.28	503.28	0	0	0	0	0	0	0	0	0	0	0	0
8"	805.28	805.28	0	0	0	0	0	0	0	0	0	0	0	0
10"	1,157.72	1,157.42	1	1	1	1	1	1	1	1	1	1	1	1
			1	1	1	1	1	1	1	1	1	1	1	1
Total Meter Fee Revenue		\$2,315	\$2,315	\$2,315	\$2,315	\$2,315	\$2,315	\$2,315	\$2,315	\$2,315	\$2,315	\$2,315	\$2,315	\$27,782
Admin Fee	\$4.23	1	1	1	1	1	1	1	1	1	1	1	1	1
Defensible Space	0.00	1	1	1	1	1	1	1	1	1	1	1	1	1
		\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$51
Water Use	\$ / 1,000 gal													
All Use	\$2.00	21	0	0	30	17,482	20,044	9	0	0	0	49	30	37,665
Tier 1	1.20													0
Tier 2	1.73													0
Total Water Use Revenue		\$42	\$0	\$0	\$60	\$34,965	\$40,088	\$18	\$0	\$0	\$0	\$98	\$59	\$75,330
Total Snowmaking - IVGID		\$2,361	\$2,319	\$2,319	\$2,379	\$37,284	\$42,407	\$2,338	\$2,319	\$2,319	\$2,319	\$2,418	\$2,378	\$103,163

		Exhibit 6 - RPR	Projected										
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Notes
Residential													
Meter Fee	\$ / Acct.												
3/4"	\$30.20	3,698	3,702	3,705	3,709	3,713	3,717	3,720	3,724	3,728	3,731	3,735	As Single Family - Cust Growth
		3,698	3,702	3,705	3,709	3,713	3,717	3,720	3,724	3,728	3,731	3,735	
Revenue		\$1,340,155	\$1,341,496	\$1,342,837	\$1,344,181	\$1,345,526	\$1,346,870	\$1,348,219	\$1,349,567	\$1,350,915	\$1,352,267	\$1,353,618	
Admin Fee	\$4.23	3,698	3,702	3,705	3,709	3,713	3,717	3,720	3,724	3,728	3,731	3,735	
Defensible Space	\$1.05	3,698	3,702	3,705	3,709	3,713	3,717	3,720	3,724	3,728	3,731	3,735	
		\$234,305	\$234,540	\$234,774	\$235,009	\$235,244	\$235,479	\$235,715	\$235,951	\$236,186	\$236,423	\$236,659	
Water Use	\$ / 1,000 gal												
All Use	\$1.95	455,509	455,509	455,509	455,509	455,509	455,509	455,509	455,509	455,509	455,509	455,509	As Single Family - Cons Growth
20,000 - 60,000	1.17	126,631	126,631	126,631	126,631	126,631	126,631	126,631	126,631	126,631	126,631	126,631	As Single Family - Cons Growth
60,000+	1.69	47,667	47,667	47,667	47,667	47,667	47,667	47,667	47,667	47,667	47,667	47,667	As Single Family - Cons Growth
Total Water Use - Residential		629,807	629,807	629,807	629,807	629,807	629,807	629,807	629,807	629,807	629,807	629,807	
Revenue		\$1,116,958	\$1,116,958	\$1,116,958	\$1,116,958	\$1,116,958	\$1,116,958	\$1,116,958	\$1,116,958	\$1,116,958	\$1,116,958	\$1,116,958	
Total Revenue		\$2,691,418	\$2,692,993	\$2,694,569	\$2,696,148	\$2,697,728	\$2,699,307	\$2,700,891	\$2,702,475	\$2,704,059	\$2,705,647	\$2,707,235	
Multi Family													
Meter Fee													
3/4"	\$30.20	4,090	4,094	4,098	4,102	4,106	4,110	4,115	4,119	4,123	4,127	4,131	As Multi-Family - Cust Growth
		4,090	4,094	4,098	4,102	4,106	4,110	4,115	4,119	4,123	4,127	4,131	
Revenue		\$1,482,216	\$1,483,698	\$1,485,180	\$1,486,666	\$1,488,152	\$1,489,642	\$1,491,131	\$1,492,621	\$1,494,114	\$1,495,607	\$1,497,103	
Admin Fee	\$4.23	259	259	260	260	260	260	261	261	261	261	262	As Multi-Family - Cust Growth
Defensible Space	\$1.05	4,090	4,094	4,098	4,102	4,106	4,110	4,115	4,119	4,123	4,127	4,131	As Multi-Family - Cust Growth
		\$64,681	\$64,746	\$64,810	\$64,875	\$64,940	\$65,005	\$65,070	\$65,135	\$65,200	\$65,265	\$65,330	
Water Use													
All Use	\$1.95	228,421	228,421	228,421	228,421	228,421	228,421	228,421	228,421	228,421	228,421	228,421	As Multi-Family - Cons Growth
Tier 1	\$1.17	7,661	7,661	7,661	7,661	7,661	7,661	7,661	7,661	7,661	7,661	7,661	As Multi-Family - Cons Growth
Tier 2	\$1.69	7,067	7,067	7,067	7,067	7,067	7,067	7,067	7,067	7,067	7,067	7,067	As Multi-Family - Cons Growth
Total Water Use - Multi Family		243,148	243,148	243,148	243,148	243,148	243,148	243,148	243,148	243,148	243,148	243,148	
Revenue		\$466,327	\$466,327	\$466,327	\$466,327	\$466,327	\$466,327	\$466,327	\$466,327	\$466,327	\$466,327	\$466,327	
Total Revenue		\$2,013,224	\$2,014,771	\$2,016,317	\$2,017,868	\$2,019,419	\$2,020,973	\$2,022,528	\$2,024,082	\$2,025,640	\$2,027,199	\$2,028,761	

		Exhibit 6 - RPR	Projected										Notes
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
Commercial													
Meter Fee	\$ / Acct.												
3/4"	\$30.20	72	72	72	72	72	72	72	72	73	73	73	As Commercial - Cust Growth
1"	50.43	53	53	53	53	53	53	53	53	53	53	54	As Commercial - Cust Growth
1 1/2"	100.57	41	41	41	41	41	41	41	41	41	41	41	As Commercial - Cust Growth
2"	160.97	26	26	26	26	26	26	26	26	26	26	26	As Commercial - Cust Growth
3"	302.00	6	6	6	6	6	6	6	6	6	6	6	As Commercial - Cust Growth
4"	503.43	3	3	3	3	3	3	3	3	3	3	3	As Commercial - Cust Growth
6"	1,006.57	2	2	2	2	2	2	2	2	2	2	2	As Commercial - Cust Growth
8"	1,610.57	1	1	1	1	1	1	1	1	1	1	1	As Commercial - Cust Growth
10"	2,315.14	0	0	0	0	0	0	0	0	0	0	0	As Commercial - Cust Growth
		204	204	204	205	205	205	205	205	206	206	206	
Revenue		\$241,221	\$241,419	\$241,617	\$241,815	\$242,013	\$242,211	\$242,409	\$242,607	\$242,805	\$243,003	\$243,202	
Admin Fee	\$4.23	204	204	204	205	205	205	205	205	206	206	206	
Defensible Space	\$1.05	204	204	204	205	205	205	205	205	206	206	206	
		\$12,925	\$12,938	\$12,951	\$12,963	\$12,976	\$12,989	\$13,001	\$13,014	\$13,027	\$13,039	\$13,052	
Water Use	\$ / 1,000 gal												
All Use	\$1.95	79,343	79,343	79,343	79,343	79,343	79,343	79,343	79,343	79,343	79,343	79,343	As Commercial - Cons Growth
Tier 1	\$1.17	17,523	17,523	17,523	17,523	17,523	17,523	17,523	17,523	17,523	17,523	17,523	As Commercial - Cons Growth
Tier 2	\$1.69	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	7,594	As Commercial - Cons Growth
Total Water Use - Commercial		104,460	104,460	104,460	104,460	104,460	104,460	104,460	104,460	104,460	104,460	104,460	
		\$188,055	\$188,055	\$188,055	\$188,055	\$188,055	\$188,055	\$188,055	\$188,055	\$188,055	\$188,055	\$188,055	
Total Revenue		\$442,201	\$442,412	\$442,622	\$442,833	\$443,044	\$443,255	\$443,465	\$443,676	\$443,887	\$444,098	\$444,308	

		Exhibit 6 - RPR	Projected										Notes
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
Irrigation													
Meter Fee	\$ / Acct.												
3/4"	\$30.20	16	16	16	16	16	16	16	16	16	16	16	As Irrigation - Cust Growth
1"	50.43	20	20	20	20	20	20	20	20	20	20	20	As Irrigation - Cust Growth
1 1/2"	100.57	9	9	9	9	9	9	9	9	9	9	9	As Irrigation - Cust Growth
2"	160.97	12	12	12	12	12	12	12	12	12	12	12	As Irrigation - Cust Growth
3"	302.00	2	2	2	2	2	2	2	2	2	2	2	As Irrigation - Cust Growth
4"	503.43	2	2	2	2	2	2	2	2	2	2	2	As Irrigation - Cust Growth
6"	1,006.57	0	0	0	0	0	0	0	0	0	0	0	As Irrigation - Cust Growth
8"	1,610.57	0	0	0	0	0	0	0	0	0	0	0	As Irrigation - Cust Growth
10"	2,315.14	0	0	0	0	0	0	0	0	0	0	0	As Irrigation - Cust Growth
		61	61	61	61	61	61	61	61	61	62	62	
<i>Revenue</i>		\$71,273	\$71,324	\$71,375	\$71,425	\$71,476	\$71,527	\$71,578	\$71,628	\$71,679	\$71,730	\$71,781	
<i>Admin Fee</i>	\$4.23	61	61	61	61	61	61	61	61	61	62	62	
<i>Defensible Space</i>	\$0.00	61	61	61	61	61	61	61	61	61	62	62	
		\$3,096	\$3,099	\$3,102	\$3,105	\$3,109	\$3,112	\$3,115	\$3,118	\$3,121	\$3,124	\$3,127	
Water Use	\$ / 1,000 gal												
All Use	\$2.00	47,336	47,336	47,336	47,336	47,336	47,336	47,336	47,336	47,336	47,336	47,336	As Irrigation - Cons Growth
Tier 1	1.20	15,064	15,064	15,064	15,064	15,064	15,064	15,064	15,064	15,064	15,064	15,064	As Irrigation - Cons Growth
Tier 2	1.73	8,378	8,378	8,378	8,378	8,378	8,378	8,378	8,378	8,378	8,378	8,378	As Irrigation - Cons Growth
<i>Total Water Use - Irrigation</i>		70,778	70,778	70,778	70,778	70,778	70,778	70,778	70,778	70,778	70,778	70,778	
<i>Revenue</i>		\$127,243	\$127,243	\$127,243	\$127,243	\$127,243	\$127,243	\$127,243	\$127,243	\$127,243	\$127,243	\$127,243	
Total Revenue		\$201,612	\$201,666	\$201,720	\$201,773	\$201,827	\$201,881	\$201,935	\$201,989	\$202,042	\$202,096	\$202,150	

		Exhibit 6 - RPR	Projected										
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Notes
Commercial - IVGID													
Meter Fee	\$ / Acct.												
3/4"	\$30.20	4	4	4	4	4	4	4	4	4	4	4	As IVGID - Cust Growth
1"	50.43	7	7	7	7	7	7	7	7	7	7	7	As IVGID - Cust Growth
1 1/2"	100.57	5	5	5	5	5	5	5	5	5	5	5	As IVGID - Cust Growth
2"	160.97	9	9	9	9	9	9	9	9	9	9	9	As IVGID - Cust Growth
3"	302.00	1	1	1	1	1	1	1	1	1	1	1	As IVGID - Cust Growth
4"	503.43	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
6"	1,006.57	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
8"	1,610.57	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
10"	2,315.14	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
		26	26	26	26	26	26	26	26	26	26	26	
Revenue		\$32,728	\$32,766	\$32,803	\$32,841	\$32,878	\$32,916	\$32,953	\$32,990	\$33,028	\$33,065	\$33,103	
Admin Fee	\$4.23	26	26	26	26	26	26	26	26	26	26	26	As IVGID - Cust Growth
Defensible Space	\$1.05	26	26	26	26	26	26	26	26	26	26	26	As IVGID - Cust Growth
		\$1,647	\$1,649	\$1,651	\$1,653	\$1,655	\$1,657	\$1,659	\$1,661	\$1,663	\$1,664	\$1,666	
Water Use	\$ / 1,000 gal												
All Use	\$1.95	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	As IVGID - Cons Growth
Tier 1	1.17	947	947	947	947	947	947	947	947	947	947	947	As IVGID - Cons Growth
Tier 2	1.69	128	128	128	128	128	128	128	128	128	128	128	As IVGID - Cons Growth
Total Water Use - Commercial - IVC		6,686	6,686	6,686	6,686	6,686	6,686	6,686	6,686	6,686	6,686	6,686	
Revenue		\$12,266	\$12,266	\$12,266	\$12,266	\$12,266	\$12,266	\$12,266	\$12,266	\$12,266	\$12,266	\$12,266	
Total Revenue		\$46,642	\$46,681	\$46,720	\$46,760	\$46,799	\$46,838	\$46,878	\$46,917	\$46,956	\$46,996	\$47,035	

		Exhibit 6 - RPR	Projected										
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Notes
Irrigation - IVGID													
Meter Fee	\$ / Acct.												
3/4"	\$30.20	3	3	3	3	3	3	3	3	3	3	3	As IVGID - Cust Growth
1"	50.43	5	5	5	5	5	5	5	5	5	5	5	As IVGID - Cust Growth
1 1/2"	100.57	2	2	2	2	2	2	2	2	2	2	2	As IVGID - Cust Growth
2"	160.97	4	4	4	4	4	4	4	4	4	4	4	As IVGID - Cust Growth
3"	302.00	3	3	3	3	3	3	3	3	3	3	3	As IVGID - Cust Growth
4"	503.43	9	9	9	9	9	9	9	9	9	9	9	As IVGID - Cust Growth
6"	1,006.57	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
8"	1,610.57	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
10"	2,315.14	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
		26	26	26	26	26	26	26	26	26	26	26	
Revenue		\$79,496	\$79,563	\$79,629	\$79,695	\$79,762	\$79,828	\$79,895	\$79,961	\$80,028	\$80,094	\$80,161	
Admin Fee	\$4.23	26	26	26	26	26	26	26	26	26	26	26	As IVGID - Cust Growth
Defensible Space	\$1.05	26	26	26	26	26	26	26	26	26	26	26	As IVGID - Cust Growth
		\$1,647	\$1,649	\$1,651	\$1,653	\$1,655	\$1,657	\$1,659	\$1,661	\$1,663	\$1,664	\$1,666	
Water Use	\$ / 1,000 gal												
All Use	\$2.00	103,730	103,730	103,730	103,730	103,730	103,730	103,730	103,730	103,730	103,730	103,730	As IVGID - Cons Growth
Tier 1	1.20	34,427	34,427	34,427	34,427	34,427	34,427	34,427	34,427	34,427	34,427	34,427	As IVGID - Cons Growth
Tier 2	1.73	41,617	41,617	41,617	41,617	41,617	41,617	41,617	41,617	41,617	41,617	41,617	As IVGID - Cons Growth
Total Water Use - Irrigation - IVGID		179,774	179,774	179,774	179,774	179,774	179,774	179,774	179,774	179,774	179,774	179,774	
Revenue		\$320,769	\$320,769	\$320,769	\$320,769	\$320,769	\$320,769	\$320,769	\$320,769	\$320,769	\$320,769	\$320,769	
Total Revenue		\$401,913	\$401,981	\$402,050	\$402,118	\$402,186	\$402,255	\$402,323	\$402,391	\$402,460	\$402,528	\$402,597	

		Exhibit 6 - RPR	Projected										Notes
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
Snowmaking - IVGID													
Meter Fee	\$ / Acct.												
3/4"	\$30.20	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
1"	50.43	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
1 1/2"	100.57	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
2"	160.97	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
3"	302.00	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
4"	503.43	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
6"	1,006.57	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
8"	1,610.57	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cust Growth
10"	2,315.14	1	1	1	1	1	1	1	1	1	1	1	As IVGID - Cust Growth
		1	1	1	1	1	1	1	1	1	1	1	
Revenue		\$27,782	\$27,782	\$27,782	\$27,782	\$27,782	\$27,782	\$27,782	\$27,782	\$27,782	\$27,782	\$27,782	
Admin Fee	\$4.23	1	1	1	1	1	1	1	1	1	1	1	As IVGID - Cust Growth
Defensible Space	\$0.00	1	1	1	1	1	1	1	1	1	1	1	As IVGID - Cust Growth
		\$51	\$51	\$51	\$51	\$51	\$51	\$51	\$51	\$51	\$51	\$51	
Water Use	\$ / 1,000 gal												
All Use	\$2.00	37,665	37,665	37,665	37,665	37,665	37,665	37,665	37,665	37,665	37,665	37,665	As IVGID - Cons Growth
Tier 1	1.20	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cons Growth
Tier 2	1.73	0	0	0	0	0	0	0	0	0	0	0	As IVGID - Cons Growth
Total Water Use - Snowmaking - IV		37,665	37,665	37,665	37,665	37,665	37,665	37,665	37,665	37,665	37,665	37,665	
Revenue		\$75,330	\$75,330	\$75,330	\$75,330	\$75,330	\$75,330	\$75,330	\$75,330	\$75,330	\$75,330	\$75,330	
Total Revenue		\$103,163	\$103,163	\$103,163	\$103,163	\$103,163	\$103,163	\$103,163	\$103,163	\$103,163	\$103,163	\$103,163	
Revenues													
Fixed		\$3,593,225	\$3,596,719	\$3,600,214	\$3,603,716	\$3,607,219	\$3,610,725	\$3,614,235	\$3,617,746	\$3,621,260	\$3,624,779	\$3,628,301	
Variable		2,306,947	2,306,947	2,306,947	2,306,947	2,306,947	2,306,947	2,306,947	2,306,947	2,306,947	2,306,947	2,306,947	
		\$5,900,172	\$5,903,666	\$5,907,161	\$5,910,663	\$5,914,166	\$5,917,672	\$5,921,182	\$5,924,693	\$5,928,207	\$5,931,726	\$5,935,248	

Incline Village General Improvement District
 Water Rate Study
 Exhibit 8
 Commodity Distribution Factor

	FY 2024 Consumption (1,000 gal)	5.0% Unaccounted ^[1]	Net Water Delivered (Flow + Losses)	Total Consumption (MGD)	Component % of Total	Class Total % of Total
Residential						47.6%
All Use	281,212	14,061	295,273	0.81	29.4%	
20,000 - 60,000	126,631	6,332	132,962	0.36	13.2%	
60,000+	47,667	2,383	50,050	0.14	5.0%	
Multi Family	228,421	11,421	239,842	0.66	23.9%	23.9%
Commercial	79,343	3,967	83,310	0.23	8.3%	8.3%
Irrigation	47,336	2,367	49,703	0.14	4.9%	4.9%
Commercial - IVGID	5,612	281	5,892	0.02	0.6%	0.6%
Irrigation - IVGID	103,730	5,186	108,916	0.30	10.8%	10.8%
Snowmaking - IVGID	37,665	1,883	39,548	0.11	3.9%	3.9%
	957,616	47,881	1,005,497	2.75	100.0%	100.0%

Water Production Report ^[2] **2.88**

Notes

- [1] - Estimated to tie to actual production reports
 [2] - Water Supply provided by District (Aug 2020 - July 2021)

Factor **(COM)**

Incline Village General Improvement District
 Water Rate Study
 Exhibit 9
 Capacity Distribution Factor

	Average Consumption (MGD)	Peaking Factors ^[1]	Peak Day Use (MGD)	Component % of Total	Class % of Total
Residential					51.2%
All Use	0.81	2.12	1.72	31.6%	
20,000 - 60,000	0.36	2.12	0.77	14.2%	
60,000+	0.14	2.12	0.29	5.4%	
Multi Family	0.66	1.63	1.07	19.7%	19.7%
Commercial	0.23	1.38	0.32	5.8%	5.8%
Irrigation	0.14	2.37	0.32	5.9%	5.9%
Commercial - IVGID	0.02	1.40	0.02	0.4%	0.4%
Irrigation - IVGID	0.30	2.70	0.81	14.9%	14.9%
Snowmaking - IVGID	0.11	1.00	0.11	2.0%	2.0%
	----- 2.75		----- 5.42	----- 100.0%	----- 100.0%

Notes

[1] - Peak factors based on peak to average month usage

Factor

(CAP)

Incline Village General Improvement District
 Water Rate Study
 Exhibit 10
 Customer Distribution Factors

	<i>Actual Customer</i>		<i>Customer Service & Acctng.</i>		<i>Meters & Services ^[1]</i>	
	Number of Accounts	% of Total	Number of Living Units	% of Total	Weighted Customer	% of Total
Residential	3,698	86.5%	3,698	45.6%	3,698	40.9%
Multi Family	259	6.1%	4,090	50.5%	4,090	45.3%
Commercial	204	4.8%	204	2.5%	666	7.4%
Irrigation	61	1.4%	61	0.8%	197	2.2%
Commercial - IVGID	26	0.6%	26	0.3%	90	1.0%
Irrigation - IVGID	26	0.6%	26	0.3%	219	2.4%
Snowmaking - IVGID	1	0.0%	1	0.0%	77	0.8%
Total	4,275	100.0%	8,106	100.0%	9,037	100.0%

Notes

[1] - Based on number of equivalent meters using AWWA meter equivalency factors for 3/4" meter

Factor (AC) (WCA) (WCMS)

Development of Equivalent Meter Distribution Factor

	<i>Number of Meters</i>										Total	% of Total
	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"			
Residential	3,698	0	0	0	0	0	0	0	0	0	3,698	45.6%
Multi Family	4,090	0	0	0	0	0	0	0	0	0	4,090	50.5%
Commercial	72	53	41	26	6	3	2	1	0	0	204	2.5%
Irrigation	16	20	9	12	2	2	0	0	0	0	61	0.8%
Commercial - IVGID	4	7	5	9	1	0	0	0	0	0	26	0.3%
Irrigation - IVGID	3	5	2	4	3	9	0	0	0	0	26	0.3%
Snowmaking - IVGID	0	0	0	0	0	0	0	0	1	0	1	0.0%
Total Meters	7,883	85	57	51	12	14	2	1	1	1	8,106	
<i>Equiv. Meters (3/4")</i>	<i>1.00</i>	<i>1.67</i>	<i>3.33</i>	<i>5.33</i>	<i>10.00</i>	<i>16.67</i>	<i>33.33</i>	<i>53.33</i>	<i>76.67</i>			
	<i>Equivalent Meters</i>										Total	
	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"			
Residential	3,698	0	0	0	0	0	0	0	0	0	3,698	1.00
Multi Family	4,090	0	0	0	0	0	0	0	0	0	4,090	1.00
Commercial	72	89	137	139	60	50	67	53	0	0	666	3.26
Irrigation	16	33	30	64	20	33	0	0	0	0	197	3.22
Commercial - IVGID	4	12	17	48	10	0	0	0	0	0	90	3.47
Irrigation - IVGID	3	8	7	21	30	150	0	0	0	0	219	8.44
Snowmaking - IVGID	0	0	0	0	0	0	0	0	77	0	77	76.67
Total Equiv. Meters	7,883	142	190	272	120	233	67	53	77	77	9,037	

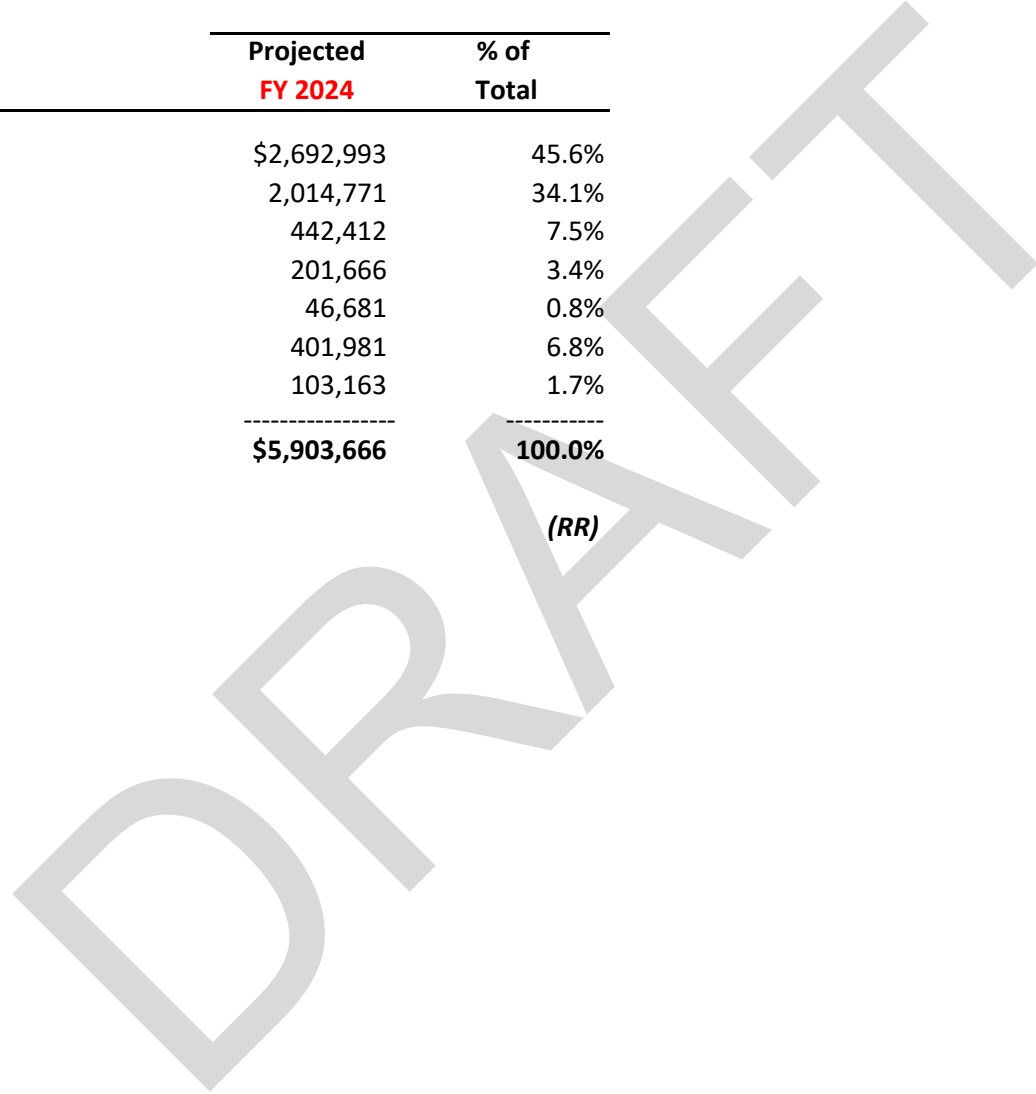
**Incline Village General Improvement District
 Water Rate Study
 Exhibit 11
 Public Fire Distribution Factor**

	Number of Living Units	Fire Prot. Requirements (gals/min)	Duration (minutes)	Total FP Requirements (1,000 g/min)	% of Total
Residential	3,698	1,000	90	332,820	40.3%
Multi Family	4,090	1,000	90	368,100	44.6%
Commercial	204	3,000	180	110,160	13.4%
Irrigation	61	0	0	0	0.0%
Commercial - IVGID	26	3,000	180	14,040	1.7%
Irrigation - IVGID	26	0	0	0	0.0%
Snowmaking - IVGID	1	0	0	0	0.0%
Total	8,106			825,120	100.0%
Factor					(FP)

**Incline Village General Improvement District
 Water Rate Study
 Exhibit 12
 Revenue Related Distribution Factor**

	Projected FY 2024	% of Total
Residential	\$2,692,993	45.6%
Multi Family	2,014,771	34.1%
Commercial	442,412	7.5%
Irrigation	201,666	3.4%
Commercial - IVGID	46,681	0.8%
Irrigation - IVGID	401,981	6.8%
Snowmaking - IVGID	103,163	1.7%
	-----	-----
Total Rate Revenues	\$5,903,666	100.0%

Factor **(RR)**



Incline Village General Improvement District
 Water Rate Study
 Exhibit 13
 Net Plant In Service

	Net Plant	Commodity (COM)	Capacity (CAP)	Customer Related			Public Fire Protection (FP)	Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification	
				Actual Customer (AC)	Cust. Acctg. (WCA)	Meters & Services (WCMS)					
Land	\$5,028,320	\$5,028,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0%	COM
Source of Supply	\$1,055	\$536	\$519	\$0	\$0	\$0	\$0	\$0	\$0	50.8%	COM 49.2% CAP
Treatment	\$4,815,026	\$2,445,551	\$2,369,474	\$0	\$0	\$0	\$0	\$0	\$0	50.8%	COM 49.2% CAP
Pump Station	\$1,772,867	\$900,439	\$872,428	\$0	\$0	\$0	\$0	\$0	\$0	50.8%	COM 49.2% CAP
Storage	\$405,994	\$0	\$373,624	\$0	\$0	\$0	\$32,369	\$0	\$0	92.0%	CAP 8.0% FP
Transmission & Distribution											
Mains	\$13,369,990	\$0	\$6,821,047	\$0	\$0	\$6,016,496	\$532,447	\$0	\$0	51.0%	CAP 45.0% WCMS 4.0% FP
Meter	627,851	0	0	0	0	627,851	0	0	0	100.0%	WCMS
Hydrant	20,356	0	0	0	0	0	20,356	0	0	100.0%	FP
Fire Meter	30,338	0	0	0	0	0	30,338	0	0	100.0%	FP
Manholes	116,542	116,542	0	0	0	0	0	0	0	100.0%	COM
Total Transmission & Distribution	\$14,165,077	\$116,542	\$6,821,047	\$0	\$0	\$6,644,346	\$583,141	\$0	\$0		
Plant Before General Plant	\$26,188,337	\$8,491,389	\$10,437,092	\$0	\$0	\$6,644,346	\$615,510	\$0	\$0		
<i>Percent Plant Before General Plant</i>	<i>100.0%</i>	<i>32.4%</i>	<i>39.9%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>25.4%</i>	<i>2.4%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>Factor PBG</i>	
General Plant											
Building & Structures	\$3,225,599	\$1,045,878	\$1,285,529	\$0	\$0	\$818,379	\$75,812	\$0	\$0	As Factor PBG	
Equipment	1,076,397	349,014	428,987	0	0	273,097	25,299	0	0	As Factor PBG	
Vehicles	416,021	134,892	165,801	0	0	105,550	9,778	0	0	As Factor PBG	
Misc	13,650	4,426	5,440	0	0	3,463	321	0	0	As Factor PBG	
Office Equipment	4,326	1,403	1,724	0	0	1,098	102	0	0	As Factor PBG	
Total General Plant	\$4,735,994	\$1,535,613	\$1,887,482	\$0	\$0	\$1,201,588	\$111,311	\$0	\$0		
Total Net Plant in Service	\$30,924,331	\$10,027,002	\$12,324,574	\$0	\$0	\$7,845,934	\$726,821	\$0	\$0		

Incline Village General Improvement District
 Water Rate Study
 Exhibit 14
 Distribution System Analysis

Fire Protection

	hrs	gal/min	Total
Fire Flow Requirements	3	3,000	540,000
Storage Capacity		6,773,000	6,773,000
% Public Fire Protection			8.0%
% Capacity			92.0%

Source of Supply (avg of 2018 & 2019)

Average Day	2.75	COM	50.8%
Peak Day	5.42	(1-COM) = CAP	49.2%

Distribution Main Analysis

	Main Size	Length (ft)	Replcmt \$	Total
Distribution	1"	115,473	\$35.00	\$4,041,555
	2"	27,722	35.00	970,270
	3"	2,134	35.00	74,690
	4"	18,656	70.85	1,321,778
	6"	220,618	70.85	15,630,785
	8"	235,460	92.90	21,874,234
	10"	46,532	88.56	4,120,874
	12"	46,987	124.60	5,854,580
	14"	24,872	123.98	3,083,631
	Total 1" - 14"		738,454	

	Customer Equivalent	Adjusted
(1) Total @ 3" Equiv	\$25,845,890	
/ Total Cost	45.0%	45.0%
Capacity		
(2) Cost for 1" - 8"	\$43,913,312	
(3) Equiv 10" - 14"	\$10,998,524	
(2+3-1) / 4	51.0%	51.0%
Fire Protection		
1-cust-cap	4.0%	4.0%



Incline Village General Improvement District
 Water Rate Study
 Exhibit 15
 Functionalization and Allocation
 of the Revenue Requirement

	FY 2024	Customer Related					Public Fire Protection (FP)	Revenue Related (RR)	Direct Assign. (DA)	Basis of Allocation
		Commodity (COM)	Capacity (CAP)	Actual Customer (AC)	Cust. Acctg. (WCA)	Meters & Services (WCMS)				
Expenses										
Wages										
Other Earnings	\$55,767	\$18,082	\$22,225	\$0	\$0	\$14,149	\$1,311	\$0	\$0	As Net Plant in Service
Regular Earnings	1,670,654	541,698	665,822	0	0	423,868	39,266	0	0	As Net Plant in Service
Salary Savings from Vacant Positions	0	0	0	0	0	0	0	0	0	As Net Plant in Service
Total Wages	\$1,726,421	\$559,780	\$688,047	\$0	\$0	\$438,017	\$40,576	\$0	\$0	
Benefits										
Dental Fringe Ben	\$23,899	\$7,749	\$9,525	\$0	\$0	\$6,063	\$562	\$0	\$0	As Net Plant in Service
Disability Fringe Ben	8,655	2,806	3,449	0	0	2,196	203	0	0	As Net Plant in Service
Life Ins Fringe Ben	3,440	1,115	1,371	0	0	873	81	0	0	As Net Plant in Service
Medical Fringe Ben	332,256	107,732	132,417	0	0	84,298	7,809	0	0	As Net Plant in Service
Retirement Fringe Ben	310,333	100,623	123,680	0	0	78,736	7,294	0	0	As Net Plant in Service
Taxes	139,401	45,200	55,557	0	0	35,368	3,276	0	0	As Net Plant in Service
Unemployment Fringe Ben	27,383	8,879	10,913	0	0	6,947	644	0	0	As Net Plant in Service
Vision Fringe Ben	2,579	836	1,028	0	0	654	61	0	0	As Net Plant in Service
Work Comp Fringe Ben	43,622	14,144	17,385	0	0	11,068	1,025	0	0	As Net Plant in Service
Total Benefits	\$891,567	\$289,084	\$355,325	\$0	\$0	\$226,203	\$20,955	\$0	\$0	
Services & Supplies										
Advertising - Paid	\$1,030	\$334	\$410	\$0	\$0	\$261	\$24	\$0	\$0	As Net Plant in Service
BLDGS Maintenance Services	78,033	25,302	31,099	0	0	19,798	1,834	0	0	As Bldgs & Structures
Chemical	218,875	218,875	0	0	0	0	0	0	0	100.0% COM
Computer & IT Small Equip	8,446	2,739	3,366	0	0	2,143	199	0	0	As Net Plant in Service
Computer License & Fees	81,225	26,337	32,371	0	0	20,608	1,909	0	0	As Net Plant in Service
Contractual Services	13,349	4,328	5,320	0	0	3,387	314	0	0	As Net Plant in Service
Dues & Subscriptions	9,618	3,119	3,833	0	0	2,440	226	0	0	As Net Plant in Service
Employee Recruit & Retain	15,399	4,993	6,137	0	0	3,907	362	0	0	As Net Plant in Service
Fleet Maintenance Services	212,508	68,904	84,693	0	0	53,916	4,995	0	0	As Net Plant in Service
Fuel	40,435	13,111	16,115	0	0	10,259	950	0	0	As Net Plant in Service
Janitorial	1,545	501	616	0	0	392	36	0	0	As Net Plant in Service
Lab	28,840	14,648	14,192	0	0	0	0	0	0	As Treatment
Office Supplies	12,412	4,024	4,946	0	0	3,149	292	0	0	As Net Plant in Service
Operating	67,599	21,918	26,941	0	0	17,151	1,589	0	0	As Net Plant in Service
Permits & Fees	39,729	12,882	15,834	0	0	10,080	934	0	0	As Net Plant in Service
Postage	17,510	0	0	17,510	0	0	0	0	0	100.0% AC
R&M General	46,324	15,020	18,462	0	0	11,753	1,089	0	0	As Net Plant in Service
R&M Corrective	180,647	58,573	71,995	0	0	45,833	4,246	0	0	As Net Plant in Service
R&M Preventative	84,146	27,284	33,535	0	0	21,349	1,978	0	0	As Net Plant in Service
Rental & Lease	989	321	394	0	0	251	23	0	0	As Net Plant in Service
Repairs & Maintenance	0	0	0	0	0	0	0	0	0	As Net Plant in Service
Safety	8,652	2,805	3,448	0	0	2,195	203	0	0	As Net Plant in Service
Security	3,069	995	1,223	0	0	779	72	0	0	As Net Plant in Service
Small Equipment	10,094	3,273	4,023	0	0	2,561	237	0	0	As Net Plant in Service
Tools	9,579	3,106	3,818	0	0	2,430	225	0	0	As Net Plant in Service
Training & Education	26,883	8,717	10,714	0	0	6,821	632	0	0	As Net Plant in Service
Travel & Conferences	17,716	5,744	7,061	0	0	4,495	416	0	0	As Net Plant in Service
Uniforms	16,171	5,243	6,445	0	0	4,103	380	0	0	As Net Plant in Service
Engineering Services	102,875	33,356	41,000	0	0	26,101	2,418	0	0	As Net Plant in Service
Total Services & Supplies	\$1,353,696	\$586,452	\$447,991	\$17,510	\$0	\$276,160	\$25,583	\$0	\$0	

Incline Village General Improvement District
 Water Rate Study
 Exhibit 15
 Functionalization and Allocation
 of the Revenue Requirement

FY 2024	Commodity (COM)	Capacity (CAP)	Customer Related			Public Fire Protection (FP)	Revenue Related (RR)	Direct Assign. (DA)	Basis of Allocation	
			Actual Customer (AC)	Cust. Acctg. (WCA)	Meters & Services (WCMS)					
Other										
Central Services Allocation Cs	\$288,129	\$93,424	\$114,831	\$0	\$0	\$73,102	\$6,772	\$0	\$0	As Net Plant in Service
Defensible Space Costs	51,500	0	0	0	0	0	51,500	0	0	100.0% FP
General Liability - Insurance	125,557	40,711	50,039	0	0	31,856	2,951	0	0	As Net Plant in Service
Audit	6,026	1,954	2,401	0	0	1,529	142	0	0	As Net Plant in Service
Legal	12,360	4,008	4,926	0	0	3,136	290	0	0	As Net Plant in Service
Professional Consultants	65,625	21,278	26,154	0	0	16,650	1,542	0	0	As Net Plant in Service
Interfund Expense Transfers	(460,564)	(149,335)	(183,553)	0	0	(116,852)	(10,825)	0	0	As Net Plant in Service
Capital Expenses	250,000	81,061	99,635	0	0	63,428	5,876	0	0	As Net Plant in Service
Total Other	\$687,132	\$93,101	\$114,434	\$0	\$0	\$72,850	\$58,249	\$0	\$0	
CHECK										
Utilities										
Cable TV	\$2,021	\$655	\$805	\$0	\$0	\$513	\$47	\$0	\$0	As Net Plant in Service
Electricity	425,464	137,954	169,564	0	0	107,946	10,000	0	0	As Net Plant in Service
Heating	11,648	3,777	4,642	0	0	2,955	274	0	0	As Net Plant in Service
Internet	12,064	3,912	4,808	0	0	3,061	284	0	0	As Net Plant in Service
Telephone	32,141	10,422	12,810	0	0	8,155	755	0	0	As Net Plant in Service
Trash	7,384	2,394	2,943	0	0	1,873	174	0	0	As Net Plant in Service
Water & Sewer	3,408	1,105	1,358	0	0	865	80	0	0	As Net Plant in Service
Total Utilities	\$494,129	\$160,218	\$196,930	\$0	\$0	\$125,368	\$11,614	\$0	\$0	
Future O&M										
Additional Staffing Needs	\$55,130	\$17,875	\$21,971	\$0	\$0	\$13,987	\$1,296	\$0	\$0	As Net Plant in Service
One-Time Inflation Contingency	0	0	0	0	0	0	0	0	0	As Net Plant in Service
Budget Savings	0	0	0	0	0	0	0	0	0	As Net Plant in Service
Shared Capital Expenses	348,500	112,999	138,891	0	0	88,419	8,191	0	0	As Net Plant in Service
Total Future O&M	\$55,130	\$130,874	\$160,862	\$0	\$0	\$102,406	\$9,487	\$0	\$0	
CHECK										
Total Operations & Maintenance	\$5,208,075	\$1,819,509	\$1,963,589	\$17,510	\$0	\$1,241,004	\$166,462	\$0	\$0	
Debt Service										
NV DWSRF 2012	\$193,372	\$62,699	\$77,066	\$0	\$0	\$49,061	\$4,545	\$0	\$0	As Net Plant in Service
NV Drk Wtr Loan 2005	113,648	36,850	45,293	0	0	28,834	2,671	0	0	As Net Plant in Service
New SRF Loans	0	0	0	0	0	0	0	0	0	As Net Plant in Service
New Revenue Bonds	110,467	35,818	44,025	0	0	28,027	2,596	0	0	As Net Plant in Service
Total Debt Service	\$417,487	\$135,367	\$166,385	\$0	\$0	\$105,922	\$9,812	\$0	\$0	
<i>Less Capital Reserve Funding</i>	<i>\$417,487</i>	<i>\$135,367</i>	<i>\$166,385</i>	<i>\$0</i>	<i>\$0</i>	<i>\$105,922</i>	<i>\$9,812</i>	<i>\$0</i>	<i>\$0</i>	As Debt Service
Net Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Incline Village General Improvement District
 Water Rate Study
 Exhibit 15
 Functionalization and Allocation
 of the Revenue Requirement

	FY 2024	Commodity (COM)	Capacity (CAP)	Customer Related			Public Fire Protection (FP)	Revenue Related (RR)	Direct Assign. (DA)	Basis of Allocation
				Actual Customer (AC)	Cust. Acctg. (WCA)	Meters & Services (WCMS)				
Reserve Funding										
Operating Fund Transfer	\$155,504	\$155,504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.0% COM
Capital Fund Transfer	1,625,168	0	0	0	0	1,625,168	0	0	0	100.0% WCMS
Additional Capital Funding	0	0	0	0	0	0	0	0	0	100.0% WCMS
Debt Reserve Fund	0	0	0	0	0	0	0	0	0	100.0% RR
Total Reserve Funding	\$1,780,672	\$155,504	\$0	\$0	\$0	\$1,625,168	\$0	\$0	\$0	
Total Revenue Requirement	\$6,988,747	\$1,975,014	\$1,963,589	\$17,510	\$0	\$2,866,172	\$166,462	\$0	\$0	
Less: Non-Operating Revenues										
Interest	\$5,326	\$1,505	\$1,496	\$13	\$0	\$2,184	\$127	\$0	\$0	As Total Rev Req
Snow Removal Fees	80,080	22,631	22,500	201	0	32,842	1,907	0	0	As Total Rev Req
Work Order Charges Labor	120,120	33,946	33,749	301	0	49,263	2,861	0	0	As Total Rev Req
Work Order Chgs Eq & Materials	36,537	10,325	10,265	92	0	14,984	870	0	0	As Total Rev Req
Back Flows Tests	134,534	134,534	0	0	0	0	0	0	0	100.0% COM
Fines & Penalties	25,225	7,129	7,087	63	0	10,345	601	0	0	As Total Rev Req
Fire Protection	17,778	5,024	4,995	45	0	7,291	423	0	0	As Total Rev Req
Inspection/Plan Fees	44,845	12,673	12,600	112	0	18,391	1,068	0	0	As Total Rev Req
Other Water	30,270	8,554	8,505	76	0	12,414	721	0	0	As Total Rev Req
Interfund Revenue Transfers	0	0	0	0	0	0	0	0	0	As Total Rev Req
Total Non-Operating Revenues	\$494,714	\$236,321	\$101,198	\$902	\$0	\$147,714	\$8,579	\$0	\$0	
Net Revenue Requirement	\$6,494,033	\$1,738,693	\$1,862,392	\$16,608	\$0	\$2,718,458	\$157,883	\$0	\$0	

Incline Village General Improvement District
 Water Rate Study
 Exhibit 16
 Distribution of Revenue Requirement - COM, CAP, & DA

		Residential			Multi Family	Commercial	Irrigation	Commercial - IVGID	Irrigation - IVGID	Snowmaking - IVGID	Factor
		All Use	20,000 - 60,000	60,000+							
Commodity	\$1,738,693	\$510,582	\$229,917	\$86,546	\$414,731	\$144,059	\$85,946	\$10,189	\$188,337	\$68,386	COM
Capacity	\$1,862,392	\$588,853	\$265,162	\$99,813	\$367,546	\$108,443	\$110,718	\$7,785	\$276,868	\$37,203	CAP
Direct Assign.	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	Exhibit 15.2
Net Revenue Requirement	\$3,601,084	\$1,099,435	\$495,079	\$186,359	\$782,278	\$252,502	\$196,663	\$17,974	\$465,205	\$105,589	

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Incline Village General Improvement District
Water Rate Study
Exhibit 17
Distribution of Revenue Requirement

	Total	Residential	Multi-Family	Commercial	Irrigation	Snowmaking - IVGID	Factor
Commodity	\$1,738,693	\$827,044	\$414,731	\$154,248	\$274,283	\$68,386	<i>From Exhibit 14</i>
Capacity	\$1,862,392	\$953,829	\$367,546	\$116,228	\$387,586	\$37,203	<i>From Exhibit 14</i>
Customer							
Actual Customer	\$16,608	\$14,366	\$1,006	\$894	\$338	\$4	<i>(AC)</i>
Cust. Acctg.	\$0	0	0	0	0	0	<i>(WCA)</i>
Meters & Services	\$2,718,458	1,112,456	1,230,380	227,404	125,153	23,064	<i>(WCMS)</i>
Total Customer	\$2,735,065	\$1,126,822	\$1,231,386	\$228,297	\$125,491	\$23,068	
Public Fire Protection	\$157,883	\$63,684	\$70,434	\$23,765	\$0	\$0	<i>(FP)</i>
Revenue Related	\$0	\$0	\$0	\$0	\$0	\$0	<i>(RR)</i>
Direct Assign.	\$0	\$0	\$0	\$0	\$0	\$0	<i>From Exhibit 14</i>
Net Revenue Requirement	\$6,494,033	\$2,971,379	\$2,084,099	\$522,538	\$787,359	\$128,658	

Incline Village General Improvement District
 Water Rate Study
 Exhibit 18
 Summary of Cost of Service

	FY 2023 Expenses	Residential	Multi-Family	Commercial	Irrigation	Snowmaking - IVGID	Notes
Revenues at Present Rates	\$5,903,666	\$2,692,993	\$2,014,771	\$489,093	\$603,647	\$103,163	
Net Revenue Requirement	\$6,494,033	\$2,971,379	\$2,084,099	\$522,538	\$787,359	\$128,658	
Bal. / (Def.) of Funds	(\$590,367)	(\$278,386)	(\$69,328)	(\$33,445)	(\$183,712)	(\$25,495)	
Required % Change in Rates	10.0%	10.3%	3.4%	6.8%	30.4%	24.7%	

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Incline Village General Improvement District
 Water Rate Study
 Exhibit 19
 Summary of Unit Costs

		Residential						Snowmaking -
		All Use	20,000 - 60,000	60,000+	Multi-Family	Commercial	Irrigation	IVGID
Consumption Related	\$ / 1,000 gal							
Commodity	\$1.82	\$1.82	\$1.82	\$1.82	\$1.82	\$1.82	\$1.82	\$1.82
Capacity	1.94	2.09	2.09	2.09	1.61	1.37	2.57	0.99
RR/FP/DA - \$/CCF	0.16	0.14	0.14	0.14	0.31	0.28	0.00	0.00
	\$3.92	\$4.05	\$4.05	\$4.05	\$3.74	\$3.47	\$4.39	\$2.81
Customer Related	\$ / Equiv. Mtr. / Mo							
Actual Customer	\$0.15							
Cust. Acctg.	0.00							
Meters & Services	25.07							
	\$25.22							
Basic Data								
Consumption	957,616	281,212	126,631	47,667	228,421	84,955	151,066	37,665
# of Equiv. Meters	9,037	3,698			4,090	756	416	77
# of Meters	4,275	3,698			259	230	87	1
# of Living Units	8,106	3,698			4,090	230	87	1

	<i>Present Rates</i>	<i>Proposed</i>				
		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Meter Fee						
3/4"	\$15.10	\$17.30	\$18.75	\$20.10	\$20.10	\$21.00
1"	25.22	28.89	31.31	33.57	33.57	35.07
1 1/2"	50.28	57.61	62.44	66.93	66.93	69.93
2"	80.48	92.21	99.94	107.13	107.13	111.93
3"	151.00	173.00	187.50	201.00	201.00	210.00
4"	251.72	288.39	312.56	335.07	335.07	350.07
6"	503.28	576.61	624.94	669.93	669.93	699.93
8"	805.28	922.61	999.94	1,071.93	1,071.93	1,119.93
10"	1,157.72	1,326.39	1,437.56	1,541.07	1,541.07	1,610.07
Capital Improvement Fee						
3/4"	\$15.10	\$15.10	\$18.23	\$20.92	\$24.85	\$23.35
1"	25.22	25.22	30.44	34.93	41.50	38.99
1 1/2"	50.28	50.28	60.70	69.66	82.76	77.74
2"	80.48	80.48	97.16	111.50	132.47	124.44
3"	151.00	151.00	182.29	209.19	248.53	233.46
4"	251.72	251.72	303.88	348.72	414.30	389.19
6"	503.28	503.28	607.59	697.22	828.35	778.14
8"	805.28	805.28	972.18	1,115.60	1,325.41	1,245.07
10"	1,157.42	1,157.72	1,397.65	1,603.84	1,905.48	1,789.97
Admin Fee	\$4.23	\$4.44	\$4.66	\$4.90	\$5.14	\$5.40
Defensible Space	\$1.05	\$1.05	\$1.05	\$1.05	\$1.05	\$1.05
Residential and Commercial Water Use						
Tier 1	\$1.95	\$2.15	\$2.15	\$2.22	\$2.22	\$2.29
Tier 2	3.12	3.44	3.44	3.55	3.55	3.66
Tier 3	3.64	4.01	4.01	4.14	4.14	4.27
Irrigation Water Use						
Tier 1	\$2.00	\$2.65	\$2.90	\$3.15	\$3.15	\$3.25
Tier 2	3.20	4.24	4.64	5.04	5.04	5.20
Tier 3	3.73	4.94	5.41	5.87	5.87	6.06



4 Sewer Technical Appendix

**Incline Village General Improvement District
Sewer Rate Study
Summary of the Revenue Requirement
Exhibit 1**

	<i>Budget</i>	<i>Projected</i>								
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Revenues										
Rate Revenues	\$7,412,178	\$7,419,590	\$7,427,010	\$7,434,437	\$7,441,871	\$7,449,313	\$7,456,762	\$7,464,219	\$7,471,683	\$7,479,155
Miscellaneous Revenues	1,123,044	129,400	119,746	119,931	124,927	131,510	138,035	142,291	143,504	144,082
Total Revenues	\$8,535,222	\$7,548,990	\$7,546,756	\$7,554,367	\$7,566,798	\$7,580,823	\$7,594,798	\$7,606,510	\$7,615,188	\$7,623,237
Expenses										
Total O&M Expenses	\$5,504,985	\$5,849,444	\$6,108,708	\$6,389,089	\$6,517,671	\$6,844,384	\$7,209,143	\$7,579,074	\$7,942,883	\$8,246,626
Additional Capital Funding	0	0	0	0	0	0	0	250,000	350,000	450,000
Net Debt Service	0	0	0	0	0	0	0	0	0	0
Reserve Funding	3,030,237	2,701,191	3,115,066	3,390,762	3,566,924	3,555,843	3,567,642	3,585,334	3,619,921	3,728,250
Total Revenue Requirement	\$8,535,222	\$8,550,635	\$9,223,774	\$9,779,851	\$10,084,595	\$10,400,226	\$10,776,785	\$11,164,408	\$11,562,803	\$11,974,876
Bal /(Def) of Funds	\$0	(\$1,001,645)	(\$1,677,019)	(\$2,225,484)	(\$2,517,797)	(\$2,819,403)	(\$3,181,987)	(\$3,557,898)	(\$3,947,616)	(\$4,351,638)
Proposed Rate Adjustment	0.0%	13.5%	8.0%	6.0%	3.0%	3.0%	3.5%	3.5%	3.5%	3.5%
Add'l Revenue with Rate Adj	\$0	\$1,001,645	\$1,677,019	\$2,225,484	\$2,517,797	\$2,819,403	\$3,181,987	\$3,557,898	\$3,947,616	\$4,351,638
Bal / (Def) After Rate Adj	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Average Residential Customer Bill (3,000 gal)										
Customer Bill on Proposed Adj.	\$72.78	\$82.39	\$88.72	\$93.99	\$96.84	\$99.76	\$103.25	\$106.86	\$110.60	\$114.48
Bill Difference - Monthly		9.61	6.33	5.26	2.85	2.92	3.49	3.61	3.74	3.87
Cumulative Bill Difference		9.61	15.94	21.21	24.06	26.98	30.47	34.08	37.82	41.70
Debt Service Coverage Ratio (all debt)										
Before Rate Adjustment	7.86	2.40	1.22	0.71	0.37	0.26	0.14	0.01	0.00	0.00
After Proposed Rate Adjustment	7.86	3.81	2.65	2.06	1.26	1.25	1.26	1.26	1.28	1.31

Incline Village General Improvement District
 Sewer Rate Study
 Escalation Factors
 Exhibit 2

	<i>Budget</i>	<i>Projected</i>										<i>Notes</i>
	<i>FY 2023</i>	<i>FY 2024</i>	<i>FY 2025</i>	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>	<i>FY 2029</i>	<i>FY 2030</i>	<i>FY 2031</i>	<i>FY 2032</i>	<i>FY 2033</i>	
Revenues												
Customer Growth	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Misc Revenues	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Expenses												
Labor	Budgeted	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Benefits - Medical	Budgeted	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Benefits - Other	Budgeted	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Professional Svcs	Budgeted	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Materials & Supplies	Budgeted	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Equipment	Budgeted	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Chemicals	Budgeted	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Utilities	Budgeted	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Water and Sewer	Budgeted	17.5%	12.3%	8.8%	8.5%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%
Insurance	Budgeted	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Power	Budgeted	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
O&M	--	6.3%	4.4%	4.6%	2.0%	5.0%	5.3%	5.1%	4.8%	3.8%	5.4%	
CIP	Budgeted	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Miscellaneous	Budgeted	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Interest	0.7%	0.8%	0.9%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
New Debt Service Assumptions												
Revenue Bond												
Term in Years	20	20	20	20	20	20	20	20	20	20	20	20
Rate	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Low Interest Loan												
Term in Years	20	20	20	20	20	20	20	20	20	20	20	20
Rate	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

Incline Village General Improvement District
 Sewer Rate Study
 Revenue Requirement
 Exhibit 3

	<i>Budget</i>	<i>Projected</i>									<i>Notes</i>	
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032		FY 2033
Revenues												
<i>Rate Revenues</i>												
Residential	\$3,193,848	\$3,197,042	\$3,200,239	\$3,203,439	\$3,206,643	\$3,209,849	\$3,213,059	\$3,216,272	\$3,219,489	\$3,222,708	\$3,225,931	As Customer Growth
Multi-Family	3,295,975	3,299,271	3,302,570	3,305,873	3,309,179	3,312,488	3,315,800	3,319,116	3,322,435	3,325,758	3,329,084	As Customer Growth
Commercial	922,355	923,277	924,200	925,125	926,050	926,976	927,903	928,831	929,760	930,689	931,620	As Customer Growth
Total Rate Revenues	\$7,412,178	\$7,419,590	\$7,427,010	\$7,434,437	\$7,441,871	\$7,449,313	\$7,456,762	\$7,464,219	\$7,471,683	\$7,479,155	\$7,486,634	
<i>Other Revenues</i>												
Effluent Disposal Sales	\$75,000	\$75,075	\$75,150	\$75,225	\$75,300	\$75,376	\$75,451	\$75,527	\$75,602	\$75,678	\$75,753	As Misc Revenues
Interest Income	20,844	27,098	17,341	17,424	22,318	28,798	35,221	39,373	40,484	40,959	41,257	Calculated on Reserves
Hunting Fees	20,000	20,020	20,040	20,060	20,080	20,100	20,120	20,140	20,161	20,181	20,201	As Misc Revenues
Interfund Revenue Transfers	1,000,000	0	0	0	0	0	0	0	0	0	0	As Misc Revenues
Other Sewer	7,200	7,207	7,214	7,222	7,229	7,236	7,243	7,251	7,258	7,265	7,272	As Misc Revenues
Total Other Revenues	\$1,123,044	\$129,400	\$119,746	\$119,931	\$124,927	\$131,510	\$138,035	\$142,291	\$143,504	\$144,082	\$144,484	
Total Revenues	\$8,535,222	\$7,548,990	\$7,546,756	\$7,554,367	\$7,566,798	\$7,580,823	\$7,594,798	\$7,606,510	\$7,615,188	\$7,623,237	\$7,631,118	
Expenses												
<i>Wages</i>												
Other Earnings	\$58,761	\$61,699	\$64,784	\$68,023	\$71,424	\$74,996	\$78,745	\$82,683	\$86,817	\$91,158	\$95,715	As Labor
Regular Earnings	1,877,432	1,971,304	2,069,869	2,173,362	2,282,030	2,396,132	2,515,938	2,641,735	2,773,822	2,912,513	3,058,139	As Labor
Salary Savings from Vacant Positions	(28,554)	0	0	0	0	0	0	0	0	0	0	
Total Wages	\$1,907,639	\$2,033,003	\$2,134,653	\$2,241,385	\$2,353,455	\$2,471,127	\$2,594,684	\$2,724,418	\$2,860,639	\$3,003,671	\$3,153,854	

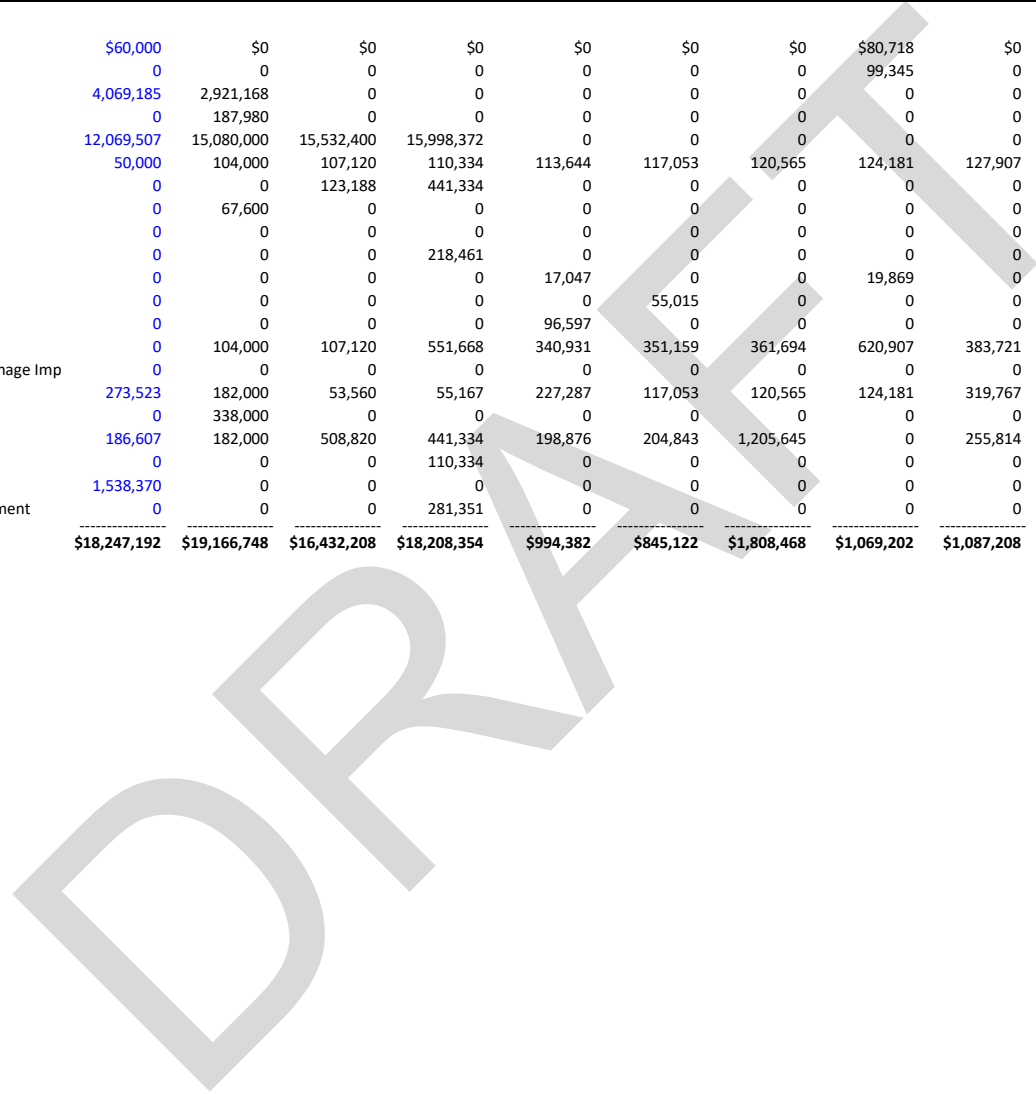
Incline Village General Improvement District
 Sewer Rate Study
 Revenue Requirement
 Exhibit 3

	<i>Budget</i>	<i>Projected</i>										<i>Notes</i>
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
Benefits												
Dental Fringe Ben	\$23,729	\$25,153	\$26,662	\$28,262	\$29,957	\$31,755	\$33,660	\$35,680	\$37,820	\$40,090	\$42,495	As Benefits - Other
Disability Fringe Ben	9,614	10,191	10,802	11,450	12,137	12,866	13,638	14,456	15,323	16,243	17,217	As Benefits - Other
Life Ins Fringe Ben	3,665	3,885	4,118	4,365	4,627	4,905	5,199	5,511	5,841	6,192	6,563	As Benefits - Other
Medical Fringe Ben	334,047	367,452	404,197	444,617	489,078	537,986	591,785	650,963	716,059	787,665	866,432	As Benefits - Medical
Retirement Fringe Ben	345,021	365,722	387,666	410,926	435,581	461,716	489,419	518,784	549,911	582,906	617,880	As Benefits - Other
Taxes	154,860	158,732	162,700	166,767	170,936	175,210	179,590	184,080	188,682	193,399	198,234	As Miscellaneous
Unemployment Fringe Ben	30,411	32,236	34,170	36,220	38,393	40,697	43,139	45,727	48,471	51,379	54,461	As Benefits - Other
Vision Fringe Ben	2,640	2,798	2,966	3,144	3,333	3,533	3,745	3,970	4,208	4,460	4,728	As Benefits - Other
Work Comp Fringe Ben	48,463	51,371	54,453	57,720	61,183	64,854	68,746	72,870	77,243	81,877	86,790	As Benefits - Other
Total Benefits	\$952,450	\$1,017,539	\$1,087,734	\$1,163,471	\$1,245,227	\$1,333,521	\$1,428,919	\$1,532,040	\$1,643,558	\$1,764,210	\$1,894,801	
Professional Services												
Audit	\$11,200	\$11,760	\$12,348	\$12,965	\$13,614	\$14,294	\$15,009	\$15,760	\$16,548	\$17,375	\$18,244	As Professional Svcs
Legal	13,000	13,650	14,333	15,049	15,802	16,592	17,421	18,292	19,207	20,167	21,176	As Professional Svcs
Professional Consultants	62,500	65,625	68,906	72,352	75,969	79,768	83,756	87,944	92,341	96,958	101,806	As Professional Svcs
Total Professional Services	\$86,700	\$91,035	\$95,587	\$100,366	\$105,384	\$110,654	\$116,186	\$121,996	\$128,095	\$134,500	\$141,225	
Services & Supplies												
BLDGS Maintenance Services	\$37,560	\$38,687	\$39,847	\$41,043	\$42,274	\$43,542	\$44,849	\$46,194	\$47,580	\$49,007	\$50,477	As Materials & Supplies
Chemical	236,500	248,325	260,741	273,778	287,467	301,841	316,933	332,779	349,418	366,889	385,234	As Chemicals
Computer License & Fees	4,400	4,532	4,668	4,808	4,952	5,101	5,254	5,411	5,574	5,741	5,913	As Materials & Supplies
Contractual Services	0	0	0	0	0	0	0	0	0	0	0	As Professional Svcs
Dues & Subscriptions	6,300	6,489	6,684	6,884	7,091	7,303	7,523	7,748	7,981	8,220	8,467	As Materials & Supplies
Employee Recruit & Retain	2,650	2,730	2,811	2,896	2,983	3,072	3,164	3,259	3,357	3,458	3,561	As Materials & Supplies
Fleet Maintenance Services	186,671	192,271	198,039	203,980	210,100	216,403	222,895	229,582	236,469	243,563	250,870	As Materials & Supplies
Fuel	37,500	39,000	40,560	42,182	43,870	45,624	47,449	49,347	51,321	53,374	55,509	As Utilities
Janitorial	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048	13,439	As Materials & Supplies
Lab	33,000	33,990	35,010	36,060	37,142	38,256	39,404	40,586	41,803	43,058	44,349	As Materials & Supplies
Office Supplies	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067	5,219	5,376	As Materials & Supplies
Operating	55,820	57,495	59,219	60,996	62,826	64,711	66,652	68,652	70,711	72,832	75,017	As Materials & Supplies
Permits & Fees	15,060	15,512	15,977	16,456	16,950	17,459	17,982	18,522	19,078	19,650	20,239	As Materials & Supplies
R&M General	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
R&M Corrective	281,065	289,497	298,182	307,127	316,341	325,831	335,606	345,674	356,045	366,726	377,728	As Materials & Supplies
R&M Preventative	74,460	76,694	78,995	81,364	83,805	86,320	88,909	91,576	94,324	97,153	100,068	As Materials & Supplies
Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	See Shared and Capital Exp
Safety	13,400	13,802	14,216	14,643	15,082	15,534	16,000	16,480	16,975	17,484	18,008	As Materials & Supplies
Security	3,480	3,584	3,692	3,803	3,917	4,034	4,155	4,280	4,408	4,541	4,677	As Materials & Supplies
Small Equipment	7,500	7,725	7,957	8,195	8,441	8,695	8,955	9,224	9,501	9,786	10,079	As Materials & Supplies
Tools	11,200	11,536	11,882	12,239	12,606	12,984	13,373	13,775	14,188	14,613	15,052	As Materials & Supplies
Training & Education	18,800	19,364	19,945	20,543	21,160	21,794	22,448	23,122	23,815	24,530	25,266	As Materials & Supplies
Travel & Conferences	7,500	7,725	7,957	8,195	8,441	8,695	8,955	9,224	9,501	9,786	10,079	As Materials & Supplies
Uniforms	9,320	9,600	9,888	10,184	10,490	10,804	11,129	11,462	11,806	12,160	12,525	As Materials & Supplies
Total Services & Supplies	\$1,056,186	\$1,092,977	\$1,131,122	\$1,170,676	\$1,211,694	\$1,254,233	\$1,298,353	\$1,344,117	\$1,391,589	\$1,440,839	\$1,491,935	

	<i>Budget</i>	<i>Projected</i>										<i>Notes</i>	
	<i>FY 2023</i>	<i>FY 2024</i>	<i>FY 2025</i>	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>	<i>FY 2029</i>	<i>FY 2030</i>	<i>FY 2031</i>	<i>FY 2032</i>	<i>FY 2033</i>		
Utilities													
Cable TV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Utilities
Electricity	367,400	382,096	397,380	413,275	429,806	446,998	464,878	483,473	502,812	522,925	543,842	543,842	As Utilities
Heating	28,400	29,536	30,717	31,946	33,224	34,553	35,935	37,372	38,867	40,422	42,039	42,039	As Utilities
Internet	11,600	12,064	12,547	13,048	13,570	14,113	14,678	15,265	15,875	16,510	17,171	17,171	As Utilities
Telephone	44,463	46,242	48,091	50,015	52,015	54,096	56,260	58,510	60,851	63,285	65,816	65,816	As Utilities
Trash	5,400	5,616	5,841	6,074	6,317	6,570	6,833	7,106	7,390	7,686	7,993	7,993	As Utilities
Water & Sewer	24,700	29,023	32,578	35,428	38,440	39,689	40,979	42,311	43,686	45,106	46,572	46,572	As Water and Sewer
Total Utilities	\$481,963	\$504,576	\$527,153	\$549,787	\$573,373	\$596,019	\$619,562	\$644,038	\$669,482	\$695,933	\$723,432		
Other													
Central Services Allocation Cs	\$0	\$270,121	\$280,926	\$292,163	\$303,849	\$316,003	\$328,643	\$341,789	\$355,461	\$369,679	\$384,466	\$384,466	As Utilities
Defensible Space Costs	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239	67,196	67,196	As Materials & Supplies
General Liability	100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477	134,392	134,392	As Insurance
Interfund Expense Transfers	679,447	460,564	464,512	476,551	422,043	451,925	503,326	542,316	556,470	490,626	526,016	526,016	As Materials & Supplies
Capital Expenses	190,600	170,000	170,000	170,000	70,000	70,000	70,000	70,000	70,000	70,000	90,000	90,000	As Materials & Supplies
Shared Capital Expenses	0	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Total Other	\$1,020,047	\$1,055,185	\$1,074,573	\$1,102,623	\$964,718	\$1,011,819	\$1,081,077	\$1,138,587	\$1,171,946	\$1,126,021	\$1,202,069		
Future O&M													
Additional Staffing Needs	\$0	\$55,130	\$57,886	\$60,780	\$63,819	\$67,010	\$70,361	\$73,879	\$77,573	\$81,451	\$85,524	\$85,524	As Labor
O&M Contingency	0	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Budget Savings	0	0	0	0	0	0	0	0	0	0	0	0	As O&M
Total Future O&M	\$0	\$55,130	\$57,886	\$60,780	\$63,819	\$67,010	\$70,361	\$73,879	\$77,573	\$81,451	\$85,524		
Total Operations & Maintenance	\$5,504,985	\$5,849,444	\$6,108,708	\$6,389,089	\$6,517,671	\$6,844,384	\$7,209,143	\$7,579,074	\$7,942,883	\$8,246,626	\$8,692,841		
Debt Service													
NV Clean Wtr Loan 2005	\$128,578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Exhibit 5
NV Clean Wtr Loan 2007	207,536	207,536	207,536	207,536	0	0	0	0	0	0	0	0	Exhibit 5
Assumed SRF Loan	49,536	501,120	969,120	1,437,120	2,836,882	2,836,882	2,836,882	2,836,882	2,836,882	2,836,882	2,836,882	2,836,882	\$52.74M @ 2.88% for 30 yrs
Low Interest Loans	0	0	0	0	0	0	0	0	0	0	0	0	Calc'd @ 2.5% for 20 yrs
Assumed Revenue Bond	0	0	0	0	0	0	0	0	0	0	0	0	Calc'd @ 4.5% for 20 yrs
Total Debt Service	\$385,650	\$708,656	\$1,176,656	\$1,644,656	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	
<i>Less: Debt Service Funding</i>													
From Capital Reserve	\$385,650	\$708,656	\$1,176,656	\$1,644,656	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	
Total Less Debt Service Funding	\$385,650	\$708,656	\$1,176,656	\$1,644,656	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	\$2,836,882	
Net Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

	<i>Budget</i>	<i>Projected</i>										<i>Notes</i>	
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033		
Reserve Funding													
Operating Fund Transfer	(\$192,608)	(\$524,877)	(\$114,227)	\$158,239	\$331,169	\$316,851	\$325,412	\$89,861	\$21,202	\$26,283	\$3,539		
Capital Fund Transfer	3,222,845	3,226,068	3,229,294	3,232,523	3,235,756	3,238,992	3,242,231	3,245,473	3,248,718	3,251,967	3,255,219	As Customer Growth	
Additional Capital Funding	0	0	0	0	0	0	0	250,000	350,000	450,000	450,000	FY 2022 Depr Exp = \$1,876,600	
Effluent Reserve Fund	0	0	0	0	0	0	0	0	0	0	0		
Total Reserve Funding	\$3,030,237	\$2,701,191	\$3,115,066	\$3,390,762	\$3,566,924	\$3,555,843	\$3,567,642	\$3,585,334	\$3,619,921	\$3,728,250	\$3,708,758		
Total Revenue Requirement	\$8,535,222	\$8,550,635	\$9,223,774	\$9,779,851	\$10,084,595	\$10,400,226	\$10,776,785	\$11,164,408	\$11,562,803	\$11,974,876	\$12,401,600		
Bal / (Def) of Funds	\$0	(\$1,001,645)	(\$1,677,019)	(\$2,225,484)	(\$2,517,797)	(\$2,819,403)	(\$3,181,987)	(\$3,557,898)	(\$3,947,616)	(\$4,351,638)	(\$4,770,482)		
Bal as a % of Rate Adj	0.0%	13.5%	22.6%	29.9%	33.8%	37.8%	42.7%	47.7%	52.8%	58.2%	63.7%		
Proposed Rate Adjustment	0.0%	13.5%	8.0%	6.0%	3.0%	3.0%	3.5%	3.5%	3.5%	3.5%	3.5%		
Add'l Revenue with Rate Adj	\$0	\$1,001,645	\$1,677,019	\$2,225,484	\$2,517,797	\$2,819,403	\$3,181,987	\$3,557,898	\$3,947,616	\$4,351,638	\$4,770,482		
Bal / (Def) After Rate Adj	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total Balance as a % of Rates	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Average Residential Customer Bill (3,000 gal)	\$72.78												
Customer Bill on Proposed Adj.	\$72.78	\$82.39	\$88.72	\$93.99	\$96.84	\$99.76	\$103.25	\$106.86	\$110.60	\$114.48	\$118.48		
Bill Difference - Monthly		9.61	6.33	5.26	2.85	2.92	3.49	3.61	3.74	3.87	4.01		
Cumulative Bill Difference		9.61	15.94	21.21	24.06	26.98	30.47	34.08	37.82	41.70	45.70		
Debt Service Coverage Ratio (all debt)													
Before Rate Adjustment	7.86	2.40	1.22	0.71	0.37	0.26	0.14	0.01	0.00	0.00	0.00	Min. Target 1.00	
After Proposed Rate Adjustment	7.86	3.81	2.65	2.06	1.26	1.25	1.26	1.26	1.28	1.31	1.31	Min. Target 1.00	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total	Notes
Sewer Capital													
Update Camera Equipment	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$80,718	\$0	\$0	\$0	\$140,718	
SCADA Management Servers/Network - WRRF	0	0	0	0	0	0	0	99,345	0	0	0	99,345	
Pond Lining Project (Storage Tank)	4,069,185	2,921,168	0	0	0	0	0	0	0	0	0	6,990,353	
Pond Lining Project (Storage Tank) - Cost Share	0	187,980	0	0	0	0	0	0	0	0	0	187,980	
Effluent Pipeline Project	12,069,507	15,080,000	15,532,400	15,998,372	0	0	0	0	0	0	0	58,680,279	
Sewer Pumping Station Improvements	50,000	104,000	107,120	110,334	113,644	117,053	120,565	124,181	127,907	131,744	169,621	1,276,168	
Sewer Pumping Station 14 Improvements	0	0	123,188	441,334	0	0	0	0	0	0	0	564,522	
2001 Sellick Forklift #499	0	67,600	0	0	0	0	0	0	0	0	0	67,600	
Emergency Pump and Generator #752 and #753	0	0	0	0	0	0	0	0	0	0	0	0	
2006 Kenworth T800 Bin truck #587	0	0	0	218,461	0	0	0	0	0	0	0	218,461	
2018 Flail Mower #784	0	0	0	0	17,047	0	0	19,869	0	0	0	36,916	
2001 Jet-Away Line Cleaner #767	0	0	0	0	0	55,015	0	0	0	0	0	55,015	
2008 Chevrolet Camera Truck #615	0	0	0	0	96,597	0	0	0	0	0	0	96,597	
Sewer Main Rehabilitation	0	104,000	107,120	551,668	340,931	351,159	361,694	620,907	383,721	395,232	407,089	3,623,520	
Wastewater Resource Recovery Facility (WRRF) Drainage Imp	0	0	0	0	0	0	0	0	0	0	0	0	
Wetlands Effluent Disposal Facility Improvements	273,523	182,000	53,560	55,167	227,287	117,053	120,565	124,181	319,767	131,744	135,696	1,740,544	
Roof Replacement Water Resource Recovery Facility	0	338,000	0	0	0	0	0	0	0	0	0	338,000	
Water Resource Recovery Facility Improvements	186,607	182,000	508,820	441,334	198,876	204,843	1,205,645	0	255,814	0	271,393	3,455,332	
WRRF Biosolids Bins	0	0	0	110,334	0	0	0	0	0	0	0	110,334	
Sewer Pump Station #1 Improvements	1,538,370	0	0	0	0	0	0	0	0	0	0	1,538,370	
SPS#1 Pump Station & Generator Bldg Roof Replacement	0	0	0	281,351	0	0	0	0	0	0	0	281,351	
Total Sewer Capital	\$18,247,192	\$19,166,748	\$16,432,208	\$18,208,354	\$994,382	\$845,122	\$1,808,468	\$1,069,202	\$1,087,208	\$658,720	\$983,799	\$79,501,403	



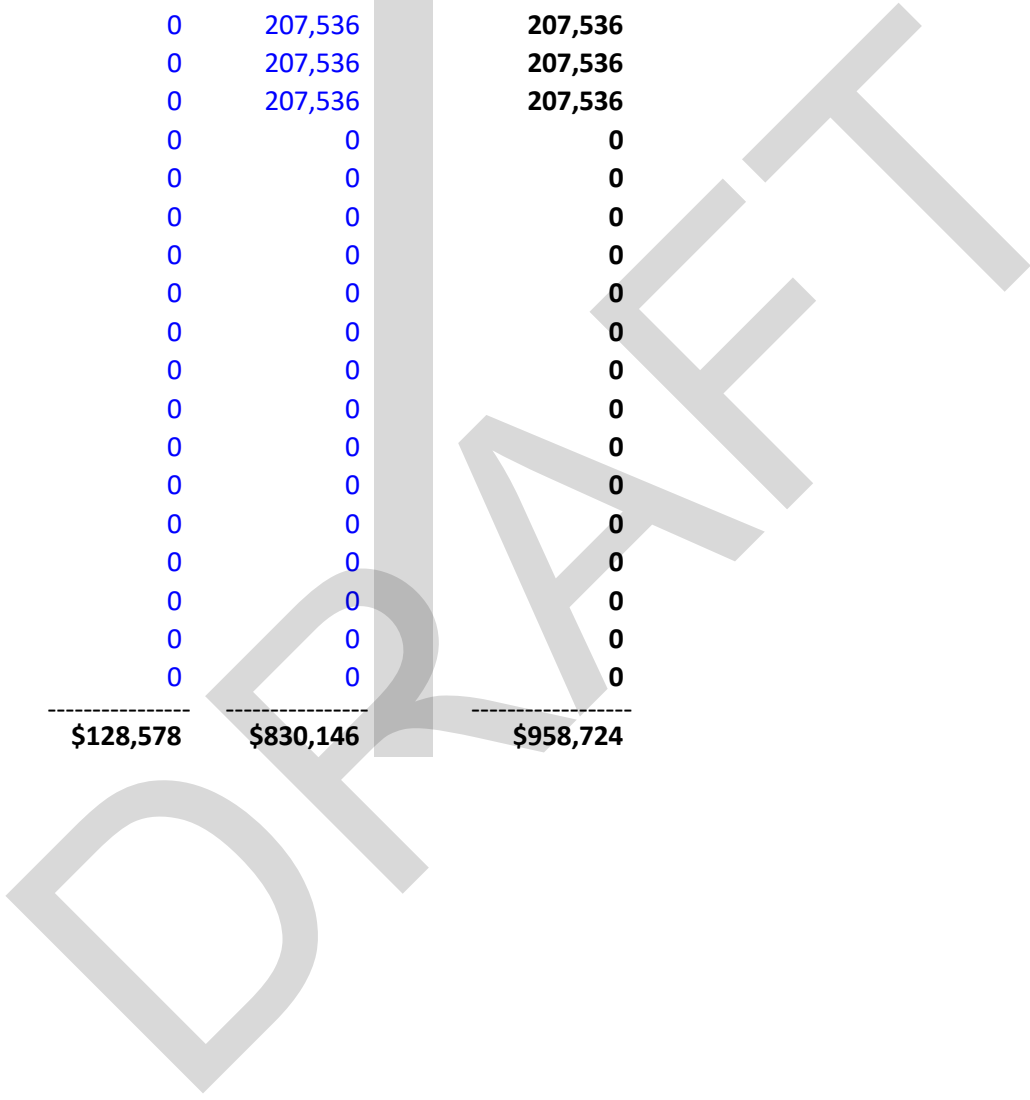
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total	Notes
Capital Improvements - Shared (50% Sewer)													
Replace Public Works Front Security Gate	\$0	\$0	\$0	\$0	\$45,457	\$0	\$0	\$0	\$0	\$0	\$59,109	\$104,567	
Replace Roof Public Works #B	0	0	0	0	56,822	0	0	0	0	0	0	56,822	
Building B Replacement	0	0	0	0	0	0	0	62,091	0	0	0	62,091	
Loader Tire Chains - 2 Sets	10,000	0	0	11,420	0	0	0	13,412	0	0	0	34,831	
2002 Caterpillar 950G Loader #523	132,500	0	0	0	0	0	0	0	0	187,735	0	320,235	
2002 Caterpillar 950G Loader #525	132,500	0	0	0	0	0	0	0	0	0	193,367	325,867	
2018 MultiHog MX120 Snowblower #783	0	0	0	97,094	0	0	0	0	0	0	0	97,094	
1997 Forklift #315	0	0	0	0	20,456	0	0	0	0	0	0	20,456	
2013 Trackless Snowblower #687	0	0	0	0	102,279	0	0	0	118,314	0	0	220,593	
2001 105KW Mobile Generator #313	0	0	0	0	0	0	39,183	0	0	0	0	39,183	
2020 Vac-Con Truck #807	0	0	0	0	269,904	0	0	0	0	0	0	269,904	
2004 Freightliner Vactor Truck #534	0	0	0	209,634	0	0	0	0	0	0	0	209,634	
2020 Chevy Dump Truck #829	0	0	0	0	0	0	0	49,673	0	0	119,413	169,085	
2001 Peterbilt Bin Truck #468	0	0	101,764	0	0	0	0	0	0	0	0	101,764	
Snowplow #300A	9,500	0	0	0	0	0	0	0	0	13,833	0	23,333	
Snowplow #307A	9,500	0	0	0	0	0	0	0	0	0	0	9,500	
Slurry Liquidator #326	0	0	0	0	0	0	0	0	26,221	0	0	26,221	
2004 9' Western Snow Plow #542A	0	0	0	0	0	0	0	0	0	0	0	0	
2019 Sander/Spreader #808	0	0	5,356	0	0	0	0	7,451	0	0	0	12,807	
2012 Snowplow #669B	0	0	6,427	0	0	0	0	0	0	5,270	0	11,697	
2017 Caterpillar 420F2 Backhoe #755	0	0	0	0	0	0	0	0	0	92,221	0	92,221	
2013 Chevy Equinox #691	0	19,240	0	0	0	0	0	0	0	0	0	19,240	
2009 Chevrolet 1/2 ton Pick-up #826 Compliance Dept.	0	0	0	0	0	18,143	0	0	0	0	0	18,143	
2013 1/2 Ton Pick-Up #677 Treatment	0	19,240	0	0	0	0	0	0	0	0	0	19,240	
2003 GMC 3/4-Ton Pick-up #702	0	0	21,424	0	0	0	0	0	0	0	0	21,424	
2005 Chevy 1/2-Ton Pick-up #553	0	0	20,353	0	0	0	0	0	0	0	24,425	44,778	
2009 Chevrolet 1/2 Ton Pick-up Truck #631	0	0	20,353	0	0	0	0	0	0	0	23,068	43,421	
2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.	0	0	0	17,653	0	0	0	0	0	0	23,068	40,722	
2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	0	0	0	20,412	0	0	0	0	21,744	0	0	42,156	
2004 3/4-Ton Service Truck w/liftgate & crane #703	0	0	31,065	0	0	0	0	0	0	0	0	31,065	
2013 1-Ton Flatbed #679 Pipeline Dept.	0	0	0	0	26,138	0	0	0	0	0	0	26,138	
2012 1-Ton Service Truck w/ Liftgate #668 Treatment	0	0	0	25,928	0	0	0	0	0	0	31,210	57,139	
2013 1-Ton Service Truck #680 Utilities Electrician	0	22,880	0	0	0	0	0	0	0	0	0	22,880	
2004 GMC 1-Ton Flatbed #825 Pipeline Dept.	0	0	0	0	0	0	0	39,738	0	0	0	39,738	
2008 Chevrolet Service Truck #810	0	0	0	0	0	0	0	21,111	0	0	0	21,111	
2008 Chevrolet Service Truck #680	0	0	0	27,032	0	0	0	0	0	0	33,924	60,956	
2011 Chevrolet Service Truck #647 Treatment	0	0	0	0	0	0	0	0	31,337	0	0	31,337	
Public Works Billing Software Replacement	10,000	104,000	0	0	0	0	0	0	0	0	0	114,000	
Large Format Printer Replacement	0	0	0	15,998	0	0	0	0	0	0	0	15,998	
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	110,000	130,000	0	0	0	0	0	0	0	0	0	240,000	
Medium Duty Truck Plow	8,250	0	0	0	0	0	0	0	0	0	0	8,250	
Chevy 1/2 Ton Pick-up Truck	18,600	0	0	0	0	0	0	0	0	0	0	18,600	
Utilities System and Plant Controls Upgrade	0	0	133,900	137,917	142,055	0	0	0	0	0	0	413,872	
Lab Equipment	0	130,000	0	0	0	0	0	0	0	0	0	130,000	
Total Capital Improvements - Shared (50% Sewer)	\$440,850	\$425,360	\$340,642	\$563,088	\$663,110	\$18,143	\$39,183	\$193,475	\$197,616	\$299,059	\$507,586	\$3,688,112	

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total	Notes
Less R&M Funded Items (O&M)	0	0	0	0	0	0	0	0	0	0	0	\$0	
Future Unidentified Capital Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfer to Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Capital Improvement Projects	\$18,688,042	\$19,592,108	\$16,772,850	\$18,771,442	\$1,657,492	\$863,265	\$1,847,651	\$1,262,677	\$1,284,825	\$957,780	\$1,491,385	\$83,189,515	
<i>Less: Other Funding Sources</i>													
Operating Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Input
Capital Fund	2,497,461	0	0	0	1,657,492	863,265	1,847,651	1,012,677	934,825	507,780	1,041,385	10,362,536	Input
Effluent Reserve Fund	7,978,692	721,232	522,850	2,521,442	0	0	0	0	0	0	0	11,744,216	
USDA Grant	3,051,889	2,190,876	0	0	0	0	0	0	0	0	0	5,242,764	
Federal Earmark	0	1,600,000	0	0	0	0	0	0	0	0	0	1,600,000	
Assumed SRF Loan	5,160,000	15,080,000	16,250,000	16,250,000	0	0	0	0	0	0	0	52,740,000	\$52.74M Total
Low Interest Loan	0	0	0	0	0	0	0	0	0	0	0	0	Input
Revenue Bond	0	0	0	0	0	0	0	0	0	0	0	0	Calculated
Total Other Funding Sources	\$18,688,042	\$19,592,108	\$16,772,850	\$18,771,442	\$1,657,492	\$863,265	\$1,847,651	\$1,012,677	\$934,825	\$507,780	\$1,041,385	\$81,689,516	
Additional Capital Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$350,000	\$450,000	\$450,000	\$1,500,000	



Incline Village General Improvement District
 Sewer Rate Study
 Annual Debt Service Payments
 Exhibit 5

Year	NV Clean Wtr Loan 2005	NV Clean Wtr Loan 2007	Total Annual Debt Service (P&I)
FY 2023	\$128,578	\$207,536	\$336,114
FY 2024	0	207,536	207,536
FY 2025	0	207,536	207,536
FY 2026	0	207,536	207,536
FY 2027	0	0	0
FY 2028	0	0	0
FY 2029	0	0	0
FY 2030	0	0	0
FY 2031	0	0	0
FY 2032	0	0	0
FY 2033	0	0	0
FY 2034	0	0	0
FY 2035	0	0	0
FY 2036	0	0	0
FY 2037	0	0	0
FY 2038	0	0	0
FY 2039	0	0	0
FY 2040	0	0	0
FY 2041	0	0	0
	\$128,578	\$830,146	\$958,724



Incline Village General Improvement District
 Sewer Rate Study
 Revenues At Present Rates
 Exhibit 6

		July	August	September	October	November	December	January	February	March	April	May	June	Total
Residential														
Base Charge	\$ / Acct \$25.10	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695
Capital Improvement	\$31.45	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695
Admin Fee	\$4.23	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695
Sewer Use	\$ / 1,000 gal \$4.00	10,431	10,666	10,396	10,682	8,799	12,528	11,081	9,330	10,029	11,311	9,168	10,295	124,716
Total Revenue		\$266,306	\$267,245	\$266,165	\$267,308	\$259,777	\$274,695	\$268,907	\$261,902	\$264,697	\$269,828	\$261,256	\$265,761	\$3,193,848
Multi-Family														
Base Charge	\$ / Unit \$25.10	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091
Capital Improvement	\$31.45	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091
Admin Fee	\$4.23	259	259	259	259	259	259	259	259	259	259	259	259	259
Sewer Use	\$ / 1,000 gal \$4.00	10,605	10,556	10,286	10,298	10,512	11,656	10,831	10,553	10,527	9,970	10,290	10,586	126,669
Total Revenue		\$274,861	\$274,665	\$273,584	\$273,632	\$274,489	\$279,064	\$275,767	\$274,654	\$274,549	\$272,323	\$273,601	\$274,784	\$3,295,975

Incline Village General Improvement District
 Sewer Rate Study
 Revenues At Present Rates
 Exhibit 6

			July	August	September	October	November	December	January	February	March	April	May	June	Total
Commercial															
Base Charge	\$ / Acct.														
3/4"	\$25.10	\$31.45	77	77	77	77	77	77	77	77	77	77	77	77	77
1"	41.92	52.52	60	60	60	60	60	60	60	60	60	60	60	60	60
1 1/2"	83.58	104.73	45	45	45	45	45	45	45	45	45	45	45	45	45
2"	133.78	167.63	35	35	35	35	35	35	35	35	35	35	35	35	35
3"	251.00	314.50	7	7	7	7	7	7	7	7	7	7	7	7	7
4"	418.42	524.27	3	3	3	3	3	3	3	3	3	3	3	3	3
6"	836.58	1,048.23	2	2	2	2	2	2	2	2	2	2	2	2	2
8"	1,338.58	1,677.23	1	1	1	1	1	1	1	1	1	1	1	1	1
10"	1,923.92	2,410.64	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenues			230	230	230	230	230	230	230	230	230	230	230	230	230
Admin Fee	\$4.23		230	230	230	230	230	230	230	230	230	230	230	230	
Sewer Use	\$ / CCF	\$4.70	9,806	9,160	7,580	7,671	8,532	6,227	5,510	4,717	5,743	5,402	6,474	8,133	84,955
Total Revenue			\$89,677	\$86,642	\$79,216	\$79,645	\$83,687	\$72,855	\$69,485	\$65,757	\$70,579	\$68,979	\$74,015	\$81,816	\$922,355

Incline Village General Improvement District
Sewer Rate Study
Revenues At Present Rates
Exhibit 6

	July	August	September	October	November	December	January	February	March	April	May	June	Total	
Summary														
Number of Customers														
Residential	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695
Multi-Family	259	259	259	259	259	259	259	259	259	259	259	259	259	259
Commercial	230	230	230	230	230	230	230	230	230	230	230	230	230	230
Total Number of Customers	4,184	4,184	4,184	4,184	4,184	4,184	4,184	4,184	4,184	4,184	4,184	4,184	4,184	4,184
Consumption														
Residential	10,431	10,666	10,396	10,682	8,799	12,528	11,081	9,330	10,029	11,311	9,168	10,295	10,295	124,716
Multi-Family	10,605	10,556	10,286	10,298	10,512	11,656	10,831	10,553	10,527	9,970	10,290	10,586	10,586	126,669
Commercial	9,806	9,160	7,580	7,671	8,532	6,227	5,510	4,717	5,743	5,402	6,474	8,133	8,133	84,955
Total Consumption	30,842	30,382	28,261	28,651	27,842	30,411	27,423	24,600	26,298	26,684	25,932	29,014	29,014	336,339
Revenues														
Residential	\$266,306	\$267,245	\$266,165	\$267,308	\$259,777	\$274,695	\$268,907	\$261,902	\$264,697	\$269,828	\$261,256	\$265,761	\$265,761	\$3,193,848
Multi-Family	274,861	274,665	273,584	273,632	274,489	279,064	275,767	274,654	274,549	272,323	273,601	274,784	274,784	3,295,975
Commercial	89,677	86,642	79,216	79,645	83,687	72,855	69,485	65,757	70,579	68,979	74,015	81,816	81,816	922,355
Total Revenues	\$630,845	\$628,552	\$618,965	\$620,585	\$617,953	\$626,615	\$614,160	\$602,314	\$609,826	\$611,130	\$608,872	\$622,361	\$622,361	\$7,412,178
														FY 2023 Budget
														<i>Difference</i>
														<i>Percent</i>
														\$7,468,046
														<i>(\$55,868)</i>
														<i>-0.7%</i>
														FY 2021 Actual
														<i>Difference</i>
														<i>Percent</i>
														\$6,934,000
														<i>\$478,178</i>
														<i>6.9%</i>

Incline Village General Improvement District
 Sewer Rate Study
 Development of Volume Distribution Factor
 Exhibit 7

	Annual flow in 1,000 gal	5.0% Inflow and Infiltration	Total Annual Flow at Plant (1,000 gal)	Avg. Daily Flow At Plant (MGD)	% of Total
Residential	124,716	6,236	130,952	0.36	38.5%
Multi-Family	126,669	6,333	133,002	0.36	39.1%
Commercial	72,260	3,613	75,873	0.21	22.3%
Total	323,644		339,827	0.93	100.0%
Distribution Factor		Actual Flows ^[1]	453,640	0.93	(VOL)

Notes

[2] - Provided by District July 2020 - Aug 2021

Incline Village General Improvement District
 Sewer Rate Study
 Development of the Strength Distribution Factor
 Exhibit 8

	Annual Flow (MGD)	Biochemical Oxygen Demand			Suspended Solids		
		Avg. Factor (mg/l)	Calculated Pounds	% of Total	Avg. Factor (mg/l)	Calculated Pounds	% of Total
Residential	0.36	190	569	38.5%	150	449	38.5%
Multi-Family	0.36	190	577	39.1%	150	456	39.1%
Commercial	0.21	190	329	22.3%	150	260	22.3%
Total	0.93		1,475	100.0%		1,165	100.0%
<i>Pounds Removed</i>			<i>1,411</i>			<i>1,029</i>	
Distribution Factor			(BOD)			(SS)	

Notes

Incline Village General Improvement District
 Sewer Rate Study
 Development of the Customer Distribution Factor
 Exhibit 9

	<i>Actual Customer</i>		<i>Customer Capacity Demand</i>	
	Number of Accounts ^[1]	% of Total	Weighted Customer	% of Total
Residential	3,699	88.3%	3,699	43.3%
Multi-Family	259	6.2%	4,095	47.9%
Commercial	230	5.5%	754	8.8%
Total	4,188	100.0%	8,547	100.0%
Distribution Factor		(AC)		(CCD)

Notes

[1] - Customer accounts are increased by one year of growth (0.10% / yr)

Incline Village General Improvement District
 Sewer Rate Study
 Development of the Revenue Related Distribution Factor
 Exhibit 10

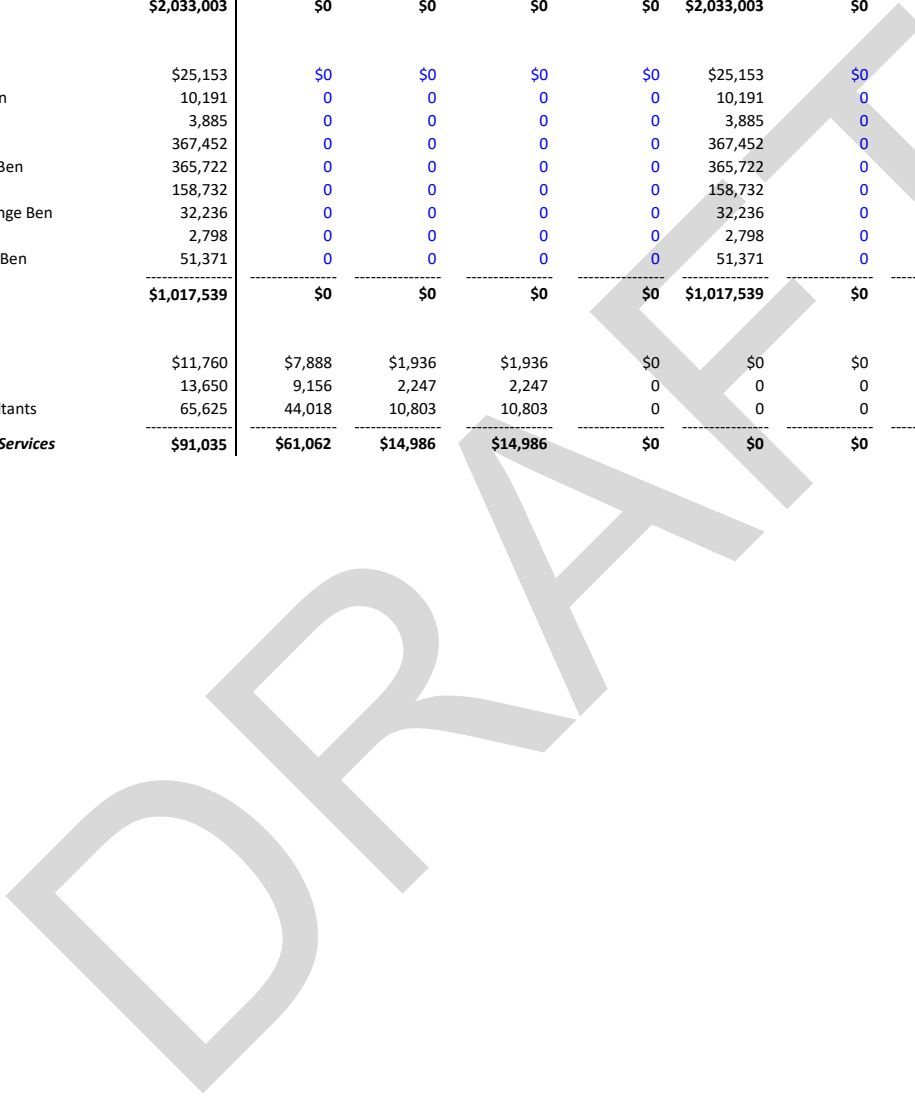
	Revenue	
	FY 2024	% of Total
Residential	\$3,197,042	43.1%
Multi-Family	3,299,271	44.5%
Commercial	923,277	12.4%
Total	\$7,419,590	100.0%
Distribution Factor		(RR)

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Incline Village General Improvement District
Sewer Rate Study
Functionalization and Classification
Exhibit 11.1

	Net Plant	Volume (VOL)	Strength Related		Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
			Bio-Oxygen Demand (BOD)	Suspended Solids (SS)	Actual Customer (AC)	Customer Capacity Demand (CCD)			
Treatment	\$18,914,844	\$9,457,422	\$4,728,711	\$4,728,711	\$0	\$0	\$0	\$0	50.0% VOL 25.0% BOD 25.0% SS
Collection									
Manholes	\$312,786	\$312,786	\$0	\$0	\$0	\$0	\$0	\$0	100.0% VOL
Lift Station	4,224,916	4,224,916	0	0	0	0	0	0	100.0% VOL
Sewer Mains	3,584,711	3,584,711	0	0	0	0	0	0	100.0% VOL 0.0% CCD
Total Collection	\$8,122,413	\$8,122,413	\$0	\$0	\$0	\$0	\$0	\$0	
Total Plant Before General	\$28,724,481	\$19,267,059	\$4,728,711	\$4,728,711	\$0	\$0	\$0	\$0	
General Plant									
Equipment	\$1,885,452	\$1,264,674	\$310,389	\$310,389	\$0	\$0	\$0	\$0	As General Plant
Misc	15,494	10,393	2,551	2,551	0	0	0	0	As General Plant
Office Equipment	70,850	47,523	11,664	11,664	0	0	0	0	As General Plant
Buildings & Structures	4,084,460	2,739,668	672,396	672,396	0	0	0	0	As General Plant
Vehicles	430,888	289,020	70,934	70,934	0	0	0	0	As General Plant
Total General Plant	\$6,487,144	\$4,351,277	\$1,067,933	\$1,067,933	\$0	\$0	\$0	\$0	
Net Plant in Service	\$35,211,625	\$23,618,336	\$5,796,644	\$5,796,644	\$0	\$0	\$0	\$0	

Expenses FY 2024	Strength Related			Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification
	Volume (VOL)	Bio-Oxygen Demand (BOD)	Suspended Solids (SS)	Actual Customer (AC)	Customer Capacity Demand (CCD)			
Expenses								
Wages								
Other Earnings	\$61,699	\$0	\$0	\$0	\$61,699	\$0	\$0	100.0% CCD
Regular Earnings	1,971,304	0	0	0	1,971,304	0	0	100.0% CCD
Salary Savings from Vacant Positions	0	0	0	0	0	0	0	100.0% CCD
Total Wages	\$2,033,003	\$0	\$0	\$0	\$2,033,003	\$0	\$0	
Benefits								
Dental Fringe Ben	\$25,153	\$0	\$0	\$0	\$25,153	\$0	\$0	100.0% CCD
Disability Fringe Ben	10,191	0	0	0	10,191	0	0	100.0% CCD
Life Ins Fringe Ben	3,885	0	0	0	3,885	0	0	100.0% CCD
Medical Fringe Ben	367,452	0	0	0	367,452	0	0	100.0% CCD
Retirement Fringe Ben	365,722	0	0	0	365,722	0	0	100.0% CCD
Taxes	158,732	0	0	0	158,732	0	0	100.0% CCD
Unemployment Fringe Ben	32,236	0	0	0	32,236	0	0	100.0% CCD
Vision Fringe Ben	2,798	0	0	0	2,798	0	0	100.0% CCD
Work Comp Fringe Ben	51,371	0	0	0	51,371	0	0	100.0% CCD
Total Benefits	\$1,017,539	\$0	\$0	\$0	\$1,017,539	\$0	\$0	
Professional Services								
Audit	\$11,760	\$7,888	\$1,936	\$1,936	\$0	\$0	\$0	As Net Plant in Service
Legal	13,650	9,156	2,247	2,247	0	0	0	As Net Plant in Service
Professional Consultants	65,625	44,018	10,803	10,803	0	0	0	As Net Plant in Service
Total Professional Services	\$91,035	\$61,062	\$14,986	\$14,986	\$0	\$0	\$0	



Expenses FY 2024	Customer Related							Direct Assign. (DA)	Basis of Classification
	Volume (VOL)	Strength Related		Actual Customer (AC)	Customer Capacity Demand (CCD)	Revenue Related (RR)			
		Bio-Oxygen Demand (BOD)	Suspended Solids (SS)						
Services & Supplies									
BLDGS Maintenance Services	\$38,687	\$25,949	\$6,369	\$6,369	\$0	\$0	\$0	\$0	As Net Plant in Service
Chemical	248,325	248,325	0	0	0	0	0	0	100.0% VOL
Computer License & Fees	4,532	3,040	746	746	0	0	0	0	As Net Plant in Service
Contractual Services	0	0	0	0	0	0	0	0	As Net Plant in Service
Dues & Subscriptions	6,489	4,353	1,068	1,068	0	0	0	0	As Net Plant in Service
Employee Recruit & Retain	2,730	1,831	449	449	0	0	0	0	As Net Plant in Service
Fleet Maintenance Services	192,271	128,967	31,652	31,652	0	0	0	0	As Net Plant in Service
Fuel	39,000	26,159	6,420	6,420	0	0	0	0	As Net Plant in Service
Janitorial	10,300	6,909	1,696	1,696	0	0	0	0	As Net Plant in Service
Lab	33,990	33,990	0	0	0	0	0	0	100.0% VOL
Office Supplies	4,120	2,764	678	678	0	0	0	0	As Net Plant in Service
Operating	57,495	38,565	9,465	9,465	0	0	0	0	As Net Plant in Service
Permits & Fees	15,512	10,405	2,554	2,554	0	0	0	0	As Net Plant in Service
R&M General	0	0	0	0	0	0	0	0	As Net Plant in Service
R&M Corrective	289,497	194,181	47,658	47,658	0	0	0	0	As Net Plant in Service
R&M Preventative	76,694	51,443	12,626	12,626	0	0	0	0	As Net Plant in Service
Repairs & Maintenance	0	0	0	0	0	0	0	0	As Net Plant in Service
Safety	13,802	9,258	2,272	2,272	0	0	0	0	As Net Plant in Service
Security	3,584	2,404	590	590	0	0	0	0	As Net Plant in Service
Small Equipment	7,725	5,182	1,272	1,272	0	0	0	0	As Net Plant in Service
Tools	11,536	7,738	1,899	1,899	0	0	0	0	As Net Plant in Service
Training & Education	19,364	12,988	3,188	3,188	0	0	0	0	As Net Plant in Service
Travel & Conferences	7,725	5,182	1,272	1,272	0	0	0	0	As Net Plant in Service
Uniforms	9,600	6,439	1,580	1,580	0	0	0	0	As Net Plant in Service
Total Services & Supplies	\$1,092,977	\$826,069	\$133,454	\$133,454	\$0	\$0	\$0	\$0	
Utilities									
Cable TV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Net Plant in Service
Electricity	382,096	382,096	0	0	0	0	0	0	100.0% VOL
Heating	29,536	19,811	4,862	4,862	0	0	0	0	As Net Plant in Service
Internet	12,064	8,092	1,986	1,986	0	0	0	0	As Net Plant in Service
Telephone	46,242	31,017	7,612	7,612	0	0	0	0	As Net Plant in Service
Trash	5,616	3,767	925	925	0	0	0	0	As Net Plant in Service
Water & Sewer	29,023	19,467	4,778	4,778	0	0	0	0	As Net Plant in Service
Total Utilities	\$504,576	\$464,250	\$20,163	\$20,163	\$0	\$0	\$0	\$0	

Expenses FY 2024	Strength Related			Customer Related		Revenue Related (RR)	Direct Assign. (DA)	Basis of Classification	
	Volume (VOL)	Bio-Oxygen	Suspended	Actual Customer (AC)	Customer Capacity Demand (CCD)				
		Demand (BOD)	Solids (SS)						
Other									
Central Services Allocation Cs	\$270,121	\$181,185	\$44,468	\$44,468	\$0	\$0	\$0	\$0	As Net Plant in Service
Defensible Space Costs	51,500	34,544	8,478	8,478	0	0	0	0	As Net Plant in Service
General Liability	103,000	69,088	16,956	16,956	0	0	0	0	As Net Plant in Service
Interfund Expense Transfers	460,564	308,925	75,819	75,819	0	0	0	0	As Net Plant in Service
Capital Expenses	170,000	114,028	27,986	27,986	0	0	0	0	As Net Plant in Service
Shared Capital Expenses	0	0	0	0	0	0	0	0	As Net Plant in Service
Total Other	\$1,055,185	\$707,770	\$173,708	\$173,708	\$0	\$0	\$0	\$0	
	<i>CHECK</i>								
Future O&M									
Additional Staffing Needs	\$55,130	\$36,978	\$9,076	\$9,076	\$0	\$0	\$0	\$0	As Net Plant in Service
O&M Contingency	0	0	0	0	0	0	0	0	As Net Plant in Service
Budget Savings	0	0	0	0	0	0	0	0	As Net Plant in Service
Shared Capital Expenses	0	0	0	0	0	0	0	0	As Net Plant in Service
Total Future O&M	\$55,130	\$36,978	\$9,076	\$9,076	\$0	\$0	\$0	\$0	
Total Operations & Maintenance	\$5,849,444	\$2,096,129	\$351,386	\$351,386	\$0	\$3,050,541	\$0	\$0	
	<i>CHECK</i>								
Debt Service									
NV Clean Wtr Loan 2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Net Plant in Service
NV Clean Wtr Loan 2007	207,536	139,206	34,165	34,165	0	0	0	0	As Net Plant in Service
Assumed SRF Loan	501,120	336,128	82,496	82,496	0	0	0	0	As Net Plant in Service
Assumed Revenue Bond	0	0	0	0	0	0	0	0	As Net Plant in Service
Total Debt Service	\$708,656	\$475,334	\$116,661	\$116,661	\$0	\$0	\$0	\$0	
<i>Less: Debt Service Funding</i>									
From Capital Reserve	\$708,656	\$475,334	\$116,661	\$116,661	\$0	\$0	\$0	\$0	As Debt
Total Less Debt Service Funding	\$708,656	\$475,334	\$116,661	\$116,661	\$0	\$0	\$0	\$0	
Net Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Reserve Funding									
Operating Fund Transfer	(\$524,877)	(\$524,877)	\$0	\$0	\$0	\$0	\$0	\$0	100.0% VOL
Capital Fund Transfer	3,226,068	0	0	0	0	3,226,068	0	0	100.0% CCD
Additional Capital Funding	0	0	0	0	0	0	0	0	100.0% CCD
Effluent Reserve Fund	0	0	0	0	0	0	0	0	100.0% CCD
Total Reserve Funding	\$2,701,191	(\$524,877)	\$0	\$0	\$0	\$3,226,068	\$0	\$0	
Total Revenue Requirement	\$8,550,635	\$1,571,253	\$351,386	\$351,386	\$0	\$6,276,609	\$0	\$0	
Less: Other Revenues									
Effluent Disposal Sales	\$75,075	\$75,075	\$0	\$0	\$0	\$0	\$0	\$0	100.0% VOL
Interest Income	27,098	9,710	1,628	1,628	0	14,132	0	0	As Total O&M
Hunting Fees	20,020	7,174	1,203	1,203	0	10,441	0	0	As Total O&M
Interfund Revenue Transfers	0	0	0	0	0	0	0	0	As Total O&M
Other Sewer	7,207	2,583	433	433	0	3,759	0	0	As Total O&M
Total Other Revenues	\$129,400	\$94,542	\$3,263	\$3,263	\$0	\$28,331	\$0	\$0	
Net Revenue Requirement	\$8,421,235	\$1,476,711	\$348,123	\$348,123	\$0	\$6,248,278	\$0	\$0	

Incline Village General Improvement District
Sewer Rate Study
Distribution of Revenue Requirement
Exhibit 13

	Net Revenue Requirement	Residential	Multi-Family	Commercial	Basis of Allocation
Volume	\$1,476,711	\$569,048	\$577,960	\$329,703	(VOL)
Strength					
Bio-Oxygen Demand	\$348,123	\$134,149	\$136,249	\$77,725	(BOD)
Suspended Solids	348,123	134,149	136,249	77,725	(SS)
Total Strength	\$696,246	\$268,297	\$272,499	\$155,450	
Customer					
Actual Customer	\$0	\$0	\$0	\$0	(AC)
Customer Capacity Demand	6,248,278	2,703,785	2,993,555	550,938	(CCD)
Total Customer Related	\$6,248,278	\$2,703,785	\$2,993,555	\$550,938	
Revenue Related	\$0	\$0	\$0	\$0	(RR)
Direct Assign.	\$0	\$0	\$0	\$0	(DA)
Net Revenue Requirement	\$8,421,235	\$3,541,130	\$3,844,013	\$1,036,092	

Incline Village General Improvement District
 Sewer Rate Study
 Summary of Cost of Service Analysis
 Exhibit 14

	FY 2024 Expenses	Residential	Multi-Family	Commercial
Revenues at Present Rates	\$7,419,590	\$3,197,042	\$3,299,271	\$923,277
Allocated Revenue Requirement	\$8,421,235	\$3,541,130	\$3,844,013	\$1,036,092
<i>Bal / (Def) of Funds</i>	(\$1,001,645)	(\$344,088)	(\$544,742)	(\$112,815)
Required % Change in Rates	13.5%	10.8%	16.5%	12.2%

DRAFT

**Incline Village General Improvement District
Sewer Rate Study
Average Unit Costs
Exhibit 15**

	Total	Residential	Multi-Family	Commercial
Volume - \$ / HCF	\$4.39	\$4.56	\$4.56	\$3.88
BOD - \$ / HCF	1.04	1.08	1.08	0.91
TSS - \$ / HCF	1.04	1.08	1.08	0.91
Total - \$ / HCF	\$6.46	\$6.71	\$6.71	\$5.71
Customer - \$ / Acct.	\$124.32	\$60.92	\$962.22	\$199.42
Total - \$ / Equiv. Unit	\$167.56	\$79.78	\$78.22	\$114.56
Total - \$ / HCF	\$25.04	\$28.39	\$30.35	\$12.20
Current Average Revenues	\$22.06	\$25.63	\$26.05	\$10.87
Customer Data				
Volume	336,339	124,716	126,669	84,955
Customer	4,188	3,699	259	230
Equivalent Units	8,547	3,699	4,095	754

**Incline Village General Improvement District
Sewer Rate Study
Rate Structure - Alt 1**

	<i>Present</i>	<i>Proposed</i>				
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Residential						
Base Charge	\$25.10	\$32.25	\$36.50	\$40.00	\$42.25	\$44.25
Capital Improvement	31.45	31.45	31.45	31.45	31.45	31.45
Admin Fee	4.23	4.44	4.66	4.90	5.14	5.40
Multi-Family						
Base Charge	\$25.10	\$32.25	\$36.50	\$40.00	\$42.25	\$44.25
Capital Improvement	31.45	31.45	31.45	31.45	31.45	31.45
Admin Fee	4.23	4.44	4.66	4.90	5.14	5.40
Commercial						
<i>Base Charge</i>						
3/4"	\$25.10	\$32.25	\$36.50	\$40.00	\$42.25	\$44.25
1"	41.92	53.86	60.96	66.80	70.56	73.90
1 1/2"	83.58	107.39	121.55	133.20	140.69	147.35
2"	133.78	171.89	194.55	213.20	225.19	235.85
3"	251.00	322.50	365.00	400.00	422.50	442.50
4"	418.42	537.61	608.46	666.80	704.31	737.65
6"	836.58	1,074.89	1,216.55	1,333.20	1,408.19	1,474.85
8"	1,338.58	1,719.89	1,946.55	2,133.20	2,253.19	2,359.85
10"	1,923.92	2,472.61	2,798.46	3,066.80	3,239.31	3,392.65
<i>Capital Improvement</i>						
3/4"	\$31.45	\$31.45	\$31.45	\$31.45	\$31.45	\$31.45
1"	52.52	52.52	52.52	52.52	52.52	52.52
1 1/2"	104.73	104.73	104.73	104.73	104.73	104.73
2"	167.63	167.63	167.63	167.63	167.63	167.63
3"	314.50	314.50	314.50	314.50	314.50	314.50
4"	524.27	524.27	524.27	524.27	524.27	524.27
6"	1,048.23	1,048.23	1,048.23	1,048.23	1,048.23	1,048.23
8"	1,677.23	1,677.23	1,677.23	1,677.23	1,677.23	1,677.23
10"	2,410.64	2,411.27	2,411.27	2,411.27	2,411.27	2,411.27
<i>Admin Fee</i>	\$4.23	\$4.44	\$4.66	\$4.90	\$5.14	\$5.40
Sewer Use						
Residential	\$4.00	\$4.75	\$5.37	\$5.88	\$6.00	\$6.22
Multi-Family	4.00	4.75	5.37	5.88	6.00	6.22
Commercial	4.70	5.60	6.35	6.95	7.10	7.37

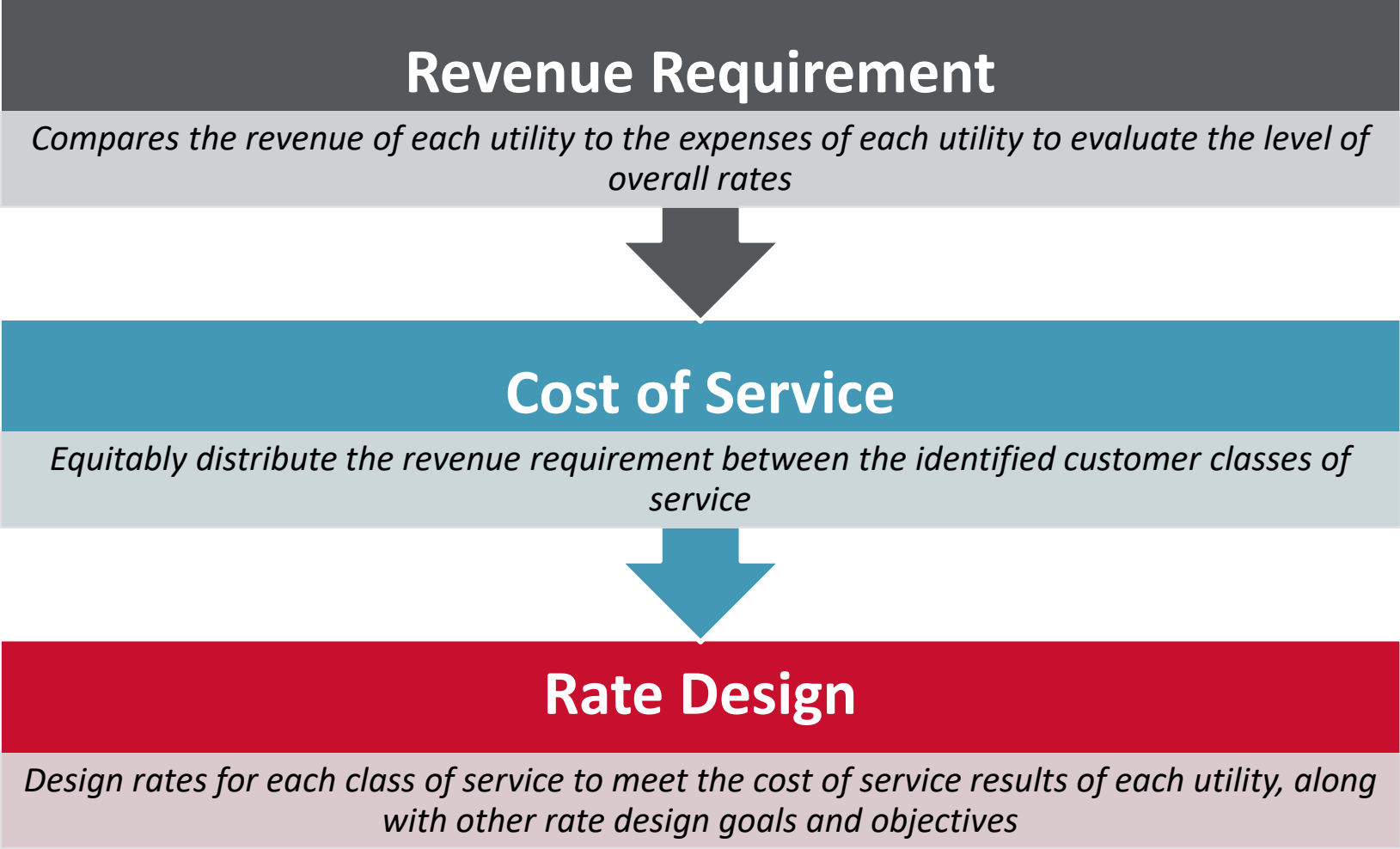


Utility Rate Study Update Recommendations

June 14, 2023



Establishing Cost-Based Water and Sewer Rates



Summary of the Revenue Requirement Analyses

- Rate revenue adjustments are necessary to:
 - ✓ Adequately fund current and future O&M expenses
 - ✓ Fund capital improvement needs and annual debt service payments
 - ✓ Meet District financial policies (target reserves, etc.)
- Overall system revenue adjustments are similar, slightly less, than the 2022 study results for the same years
- Overall system revenue adjustment may not equal customer bill impact
 - ✓ Implementation of the cost of service results and rate design goals and objectives

Projected Monthly Revenue / Rate Adjustments

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Water						
Avg Customer Bill ¹	\$54.98	\$59.39	\$64.19	\$69.17	\$73.34	\$73.70
Monthly Change		4.41	4.80	4.97	4.18	0.35
Sewer						
Avg Customer Bill ²	\$72.78	\$82.39	\$88.72	\$93.99	\$96.84	\$99.76
Monthly Change		9.61	6.33	5.26	2.85	2.92

1] – Based on 10,000 gal and base charge, capital improvement, admin fee, and defensible space

2] – Based on 3,000 gal and base charge, capital improvement, and admin fee

Summary of the Cost of Service Analysis

- Some cost differences exist between the customer classes of service
 - ✓ Reflects customer and system characteristics
 - ✓ Characteristics change over time
- Water utility impacts
 - ✓ Driven by peak use by customer classes (irrigation customers)
- Sewer utility impacts
 - ✓ Minimal and within a reasonable range
- Cost of service is a single point in time
 - ✓ Minor revisions for this study as a result of the prior study adjustments
- Recommend additional adjustment to irrigation customer rates to reflect the cost of service results

Comparison of Current and Proposed Water Revenues

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total % Change
Residential and Commercial							
Projected Revenue		\$5,616,210	\$6,101,066	\$6,593,777	\$7,010,429	\$7,025,064	35.2%
COSA Revenue	\$5,196,857	\$5,578,098	\$6,052,236	\$6,536,415	\$6,732,508	\$6,934,483	33.4%
% of Total Revenue	88.0%	86.3%	86.1%	86.0%	86.5%	86.3%	
Irrigation							
Projected Revenue		\$890,921	\$983,663	\$1,073,229	\$1,096,763	\$1,119,615	58.4%
COSA Revenue	\$706,810	\$915,935	\$993,789	\$1,073,292	\$1,105,491	\$1,138,656	61.1%
% of Total Revenue	12.0%	13.7%	13.9%	14.0%	13.5%	13.7%	
System Total	\$5,903,666	\$6,507,131	\$7,084,729	\$7,667,006	\$8,107,192	\$8,144,678	38.0%

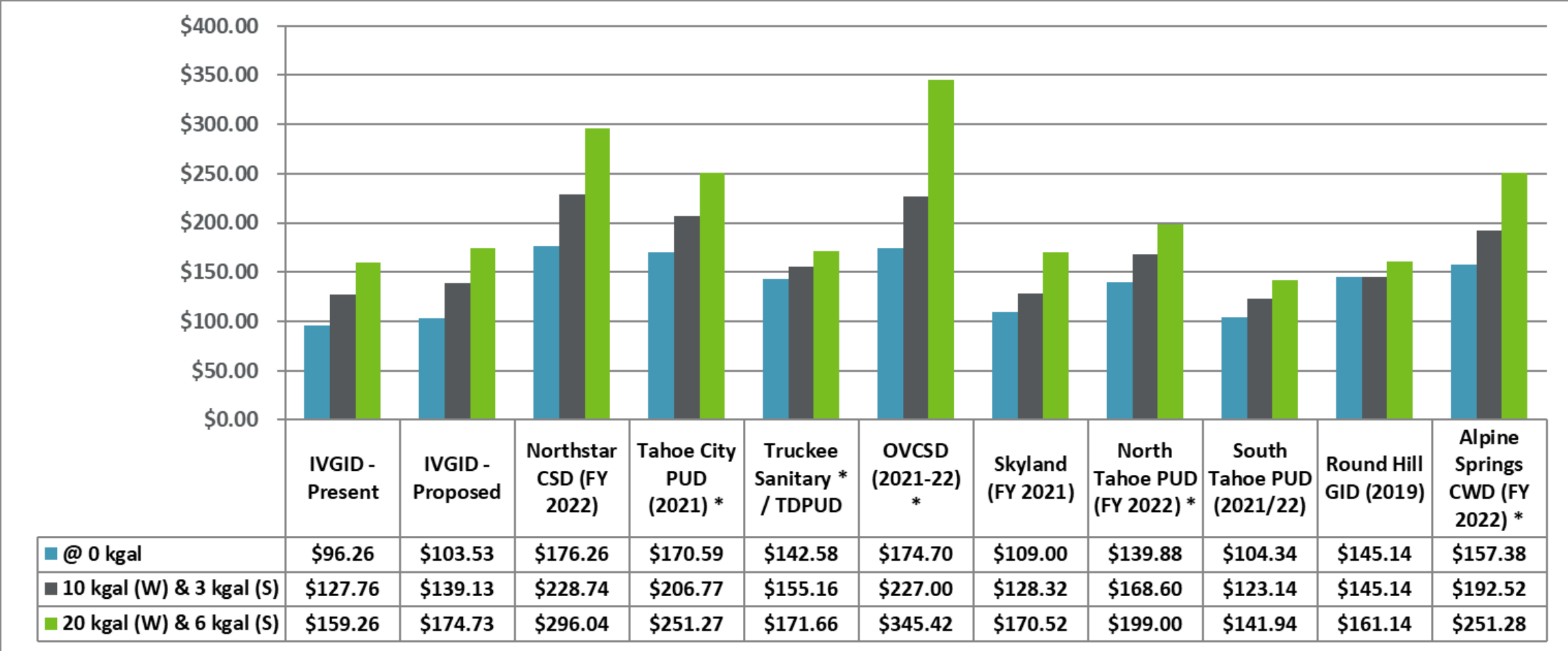
- Sewer cost of service adjustments are equal for all customers for each year
 - ✓ No cost of service adjustments

Summary of the Rate Design Analysis

- Cost of service results:
 - ✓ Water cost of service differences still exist
 - Irrigation customers
 - ✓ Minimal sewer cost of service differences
- Recommend maintaining current rate structure
 - ✓ Only the level of the rates are adjusted
- Proposed rates increases fixed revenues
 - ✓ Reflects increased fixed costs incurred to fund capital needs



Local Monthly Combined Residential Bill Comparison



*Rates include TTSA charge for wastewater treatment services

Thank you



MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winquest
District General Manager

FROM: Susan A. Herron, CMC
Acting District Clerk

SUBJECT: PUBLIC HEARING

Required public hearing on amendments to the Sewer and Water
Schedule of Service Charges (Ordinances 2 and 4 respectively)

DATE: May 30, 2023

On June 14, 2023, the Board of Trustees will hold a public hearing on the above subject matter. Following is an outline for the public hearing:

1. Board Chairman Dent will ask the Board for a motion and a second to officially open the public hearing.
2. Board Chairman Dent will call for the question and the Board will take a vote to open the public hearing.
3. Once the public hearing is open, Board Chairman Dent will state that the District is holding a public hearing as required by the Nevada Revised Statutes.
4. Board Chairman Dent will then ask either the Director of Public Works Brad Underwood, for the record, if the District complied with the required notice.
5. Following confirmation, Director of Public Works Brad Underwood will then provide an overview of the item and all of its components.
6. Board Chairman Dent will state the comments made during the public hearing are governed by the Chair and Board Chairman Dent should state the rules he wants to use.
7. Board Chairman Dent will then ask for public comment on the rates as included in the Board packet.
8. The duration of the public hearing is at the Board's discretion.
9. After all public comments have been made, a Board member will need to make a motion to close the public hearing, which will need a second, and then Board Chairman Dent will call for the question and a vote will be taken on this motion.

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winquest
District General Manager

FROM: Shelia Leijon
Director of Parks & Recreation

SUBJECT: Review, discuss and possibly approve the Incline Village/Crystal Bay Veteran's Club being a co-sponsor with EnviroSports of the 2023 Sharkfest to be held at Sand Harbor August 13, 2023

DATE: June 14, 2023

I. RECOMMENDATION

That the Board of Trustees consider the liability implications of approving the collaboration Incline Village/Crystal Bay Veteran's Club being a co-sponsor with EnviroSports of the 2023 Sharkfest to be held at Sand Harbor August 13, 2023.

II. BACKGROUND

The Incline Village Crystal Bay Veterans Club is requesting approval to collaborate with EnvrioSports on the 2023 August 13 SharkFest at Sand Harbor. If approved, the IV/CB Vet's Club involvement would include:

1. Processing the permit application for nonprofit use of Sand Harbor and the event venue through Incline Village General Improvement District (IVGID)
2. Provide insurance naming Sand Harbor an additionally insured in the amount of \$1,000,000/\$2,000,000 aggregate (approved by Pool Pact)
3. Pay the \$25 event permit fee from a donor directed club donation
4. Provide club volunteers for the Sharkfest Swim event
5. Receive a minimum donation of \$6 per applicant to be used as support for Club Mission areas which endeavor:
 - To aid, assist, and promote the welfare of the veterans and their families in the Incline Village Area,
 - To aid and assist youth groups who have an interest in the traditions of the United States
 - To aid and assist the Instructors and Cadets of the Incline High School JROTC Highlander Battalion
 - To work with and coordinate activities with other veterans groups at the local, state, and national levels

IV/CB Vets Club

Operating under the auspices of IVGID's Senior Programs, the Incline/Crystal Bay Veteran's Club was formed in October 2007 and is open to all veterans, friends and families of veterans, who are residents of Incline Village/Crystal Bay. Local vets, as well as visitors are welcome, regardless of rank or branch of military service. The mission of the club is to support and promote the welfare of all veterans and those currently in service by visiting the VA Hospital in Reno, providing the most current veterans news and information, by promoting participation in veteran and patriotic events in Northern Nevada and foremost encouraging camaraderie among the vets of Incline Village/Crystal Bay.

EnviroSports

Owned and operated by Dave H, EnviroSports was established in 1990, out of a passion for nature and the outdoors. Sharing wilderness trails with hundreds outdoor enthusiasts through sporting events comes with the responsibility to respect and preserve the environment.

Supporting Documents

- Exhibit A – Operations Plan
- Exhibit B – Event Safety Plan
- Exhibit C – Event Permit Application
- Exhibit D – Race Entry Form and Waiver
- Exhibit E – Race Course Map
- Exhibit F – Insurance Certificate

III. FINANCIAL IMPACT AND BUDGET

There is no financial impact.

IV. ALTERNATIVE

Not approve collaboration between the IV/CB Vets Club and EnviroSports.

V. BUSINESS IMPACT

This item is not a "rule" within the meaning of Nevada Revised Statutes, Chapter 237, and does not require a Business Impact Statement.

Exhibit A

LAKE TAHOE SHARKFEST SWIM
August 13, 2023
OPERATIONS PLAN

Event Description: This event will involve a swim of approximately 1 mile from the small beach just south of the boat ramp around the point to finish at the Main Beach. The course would be marked with buoys and there would be adequate safety boats for the safe conduct of the swim. We anticipate participation of approximately 150 swimmers of varying ages and abilities to participate in this event. This would not be an event for novice swimmers and all swimmers will be required to fill out an entry form and state that they have adequately trained and are prepared to complete this swim.

Event timelines: Event set-up would begin at 6:00 a.m. (no set up would take place the day before). Athlete check-in will be from 7:00 a.m. to 8:00 a.m. The swim will start at 8:30 a.m. and the first swimmers should complete the swim in a little over 20 minutes and the last swimmers would take approximately 50 minutes from the start of the last wave. All swimmers will be out of the water by 9:20 a.m. At 9:45 a.m. there will be an awards ceremony at the Main Beach. This ceremony would last about 30 minutes. Most swimmers will depart the park by 10:30 although some may stay for part of the day. Event clean-up will be completed by 11:00 a.m.

Location Details: We will hold athlete check-in in the parking lot adjacent to the main beach. Additional canopies will be set up near the rest rooms at the Main Beach for post-race snacks and t-shirt distribution. Our staff would be responsible for the conduct of the event and we would leave the park facilities in the same condition as we found them at the beginning of the day. Swim start will take place on the beach south of the boat ramp and the swim finish will be on the main beach.

Food / Beverage: Gatorade, water, and assorted snack foods will be served to the athletes at the swim finish area. We will supply our own trash bags and be responsible for trash pick-up and removal.

Medical Plan: An event safety plan will be in place for this event (see attached). We have yet to contract with North Lake Tahoe Fire Department, but once a contract is in place, we will forward the information to you directly. EMT's will be on the water and on the shore at the finish area.

Parking & Traffic Control: Athlete parking will be in the south parking lot. Staff and kayak parking will be in the south lot adjacent to the Main Beach. Spectators will be allowed to park at Sand Harbor and pay their own park entry fees. We anticipate the total number of cars to be approximately 75-100. The majority of these cars would leave the park after the conclusion of the event 10:30 am. All cars will pay their own admission to the park.

Water safety: A water safety plan will be in place for this event with kayaks and rescue boats on location in sufficient numbers for the safe conduct of the event. Coast Guard auxiliary will be notified to help facilitate a security zone around the swim course to insure a safe swim. (Kayak and safety boat instructions are attached).

Exhibit B
LAKE TAHOE SHARKFEST SWIM
August 13, 2023
EVENT SAFETY PLAN

EVENT TIMELINE

6:00 a.m. to 11:00 a.m. (swim portion 8:30 a.m. to 9:30 a.m.)

WATER SAFETY

- We will have a fleet of kayaks and paddleboards (5-6) that will support the swimmers. The paddlers will all be briefed prior to the race (see attached instructions).
- We will also have 2 power boats for safety escort
- 5 jet skis (one from Nevada St Pks with a lifeguard) will back up the safety boats, kayaks, and paddleboards for water rescue.
- 2 Nevada State Park lifeguards will be on location on paddle boards.
- Marine band radio communications on Marine channel 6 will be established between safety boats and the ALS ambulance on shore.

MEDICAL

- North Lake Tahoe Fire Protection District will be contracted to provide an emergency medical response team.
 - An ALS ambulance will be located on shore in addition to 2 jet skis supporting the swimmers

Exhibit C

**Nevada State Parks
Special/Commercial Use Permit Application**

Instructions: Please type or print clearly. Complete the form below, incorporate all requested information and return it to the appropriate park. The application will be reviewed and a permit issued if approved.

1. <input checked="" type="checkbox"/> New Application <input type="checkbox"/> Renewal of Existing Permit		2. Name of Business or Organization Incline Village General Improvement District	
3. Your Name (person to contact) Jennifer Moore		4. Email address (optional) jlm@ivgid.org	
5. Address IVGID 980 Incline Way Incline Village, NV 89451		6. Phone No. (include area code) 775-420-1676	
		7. Fax No. (include area code)	
8. Applicant is: <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Non-Profit Organization			
9. Application is for (check all that apply): <input type="checkbox"/> Commercial <input type="checkbox"/> Organization Group <input type="checkbox"/> Vending <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Fundraiser <input type="checkbox"/> Other: _____			
10. Proposed park and location within the park where event/activity will take place: Sand Harbor State Park		11. Proposed Date(s) for the event/activity: Beginning: 8/13/2023 Ending: 8/13/2023	
12. Description of the event/activity and the estimated gross revenue (include hours of operation, the number of anticipated participants and spectators). <small>Lake Tahoe Sharkfest Swim: Amateur swim race from the boat launch area around the point and into the main beach. 6:00-11:00am (swim 8:30-10:00am); 120 swimmers, 40 spectators; estimated gross revenue, \$7200 (@\$60 each)</small>			
13. Describe facilities including water and sanitation facilities you intend to provide or use within the part (additional information may be attached with this form). Beach at boat launch area and Main Beach			
14. Have you had a PERMIT with State Parks before? The Boys Scouts previously submitted the application from 2013 -2021		<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
15. Have you ever been denied or had a PERMIT revoked?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
16. Are there any pending investigations against you?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
17. Have you been convicted of violations regarding natural resources, cultural resources or any activity related to your proposed permit?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
18. Do you have the necessary license(s) required for this event/activity? If yes, please list:		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No <small>Waiting for USCG permit</small>
19. Do you have a valid Nevada State Business License (LLC, Non-Title 7 Business, or Non-Profit)? REQUIRED - See back of Application If yes, please provide a copy of license or the license number:		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No 88-760004-K
20. Attach the following documents with this application: operations plan, maps and non-refundable \$25.00 processing fee.			
21. To receive a permit you <u>must</u> have a valid state business license and Acord Proof of Insurance with attached endoresment. All business names on license, insurance and permit <u>must</u> be the same.			
22. Certification of Information: I CERTIFY the information in this application is true, complete and correct to the best of my knowledge and belief and is given in good faith. I acknowledge that I (we) am (are) required to comply with any conditions or stipulation that are required by the park when the permit is issued.			
_____		_____	
(Signature of Applicant)		(Date)	
<input type="checkbox"/> Recommend <input type="checkbox"/> Not Recommended		_____ - Park Supervisor Print	
Park Phone # _____		Park Supervisor Signature _____	
		Date _____	
<input type="checkbox"/> Recommend <input type="checkbox"/> Not Recommended		_____	
		Regional Manager _____	
		Date _____	

BRIAN SANDOVAL
Governor

STATE OF NEVADA

ANDREW K. CLINGER
Director



DEPARTMENT OF ADMINISTRATION
209 E. Musser Street, Room 200
Carson City, Nevada 89701-4298
(775) 684-0222
Fax (775) 684-0260
<http://www.budget.state.nv.us/>
ALL AGENCY MEMORANDUM #1020-14

March 16, 2010

TO: All Agencies

FROM: Andrew K. Clinger, Director
Department of Administration

SUBJECT: Contractors Doing Business in the State of Nevada

Please be advised that at the March 9, 2010 Board of Examiners' Meeting all contracts were conditionally approved. Approval of the contracts is contingent upon the contracting state agencies verifying with the Secretary of State's Office (SoS) that their contractors have a current Nevada Business License (SBL), and if they are a Nevada corporation, LLC, LP, LLP or LLLP, or non-profit corporation, that their corporation is active status and in good standing.

Some businesses may qualify for an exemption from the business license if they meet certain requirements specified in statute, however, they must file a notice of exemption which will be on record with the Secretary of State's office. Non-profit corporations are also exempt from the business license requirement, but they do not need to file a notice of exemption.

This information and further details regarding these requirements can be found on the Secretary of State's website at www.nvsos.gov under the Business Center tab. You may also verify an entity's status by checking the Nevada Business Search on the SoS homepage. Please note that due to processing delays, some business entity information may not be current and you will need to verify with the business that the filings have been submitted. If the filings have been submitted, but not yet processed, you may email sosmail@sos.nv.gov.

Agencies shall ensure that all future contracts submitted to the Budget office have been verified as having a Nevada Business License and be in good standing in all areas of the Secretary of State's business requirements.

Clicks the links below to see samples of different types of entity information produced by verifying the status of a business using the Secretary of State's Nevada Business Search function:

Sole Proprietor
<http://www.nvsos.gov/sosentitysearch/CorpDetails.aspx?lx8nvq=aiI1q6PvMAPT6btq4VcMgg%253d%253d&nt7=1>

Sole Proprietor with notice of BL exemption
<http://www.nvsos.gov/sosentitysearch/CorpDetails.aspx?lx8nvq=3ZO5Z3sbsqsajWPh4kirbA%253d%253d&nt7=1>

Domestic Corporation in good standing but State Business License not yet issued by SoS so check with Taxation
<http://www.nvsos.gov/sosentitysearch/CorpDetails.aspx?lx8nvq=wbCMny6XL4kP%252bIAR206kzw%253d%253d&nt7=0>

Foreign LLC in good standing but State Business License not yet issued by SoS, so check with Taxation
<http://www.nvsos.gov/sosentitysearch/CorpDetails.aspx?lx8nvq=UnitzVDwRl4VpcJrUVbzFg%253d%253d&nt7=0>

Default Corporation
<http://www.nvsos.gov/sosentitysearch/CorpDetails.aspx?lx8nvq=5qAHzr2dWyKzQPYbEPClhA%253d%253d&nt7=0>

Corporation in good standing with notice of BL exemption
<http://www.nvsos.gov/sosentitysearch/CorpDetails.aspx?lx8nvq=1tQcdDF%252bKmfzh0ENzHRcsQ%253d%253d&nt7=0>

Corporation in good standing with SoS Business License
<http://www.nvsos.gov/sosentitysearch/CorpDetails.aspx?lx8nvq=f7VHkWTzxCH4JHeZm0MBag%253d%253d&nt7=0>

ADM 4a (Back side)

Exhibit D

PAID CC Cash Check
 RESEARCH / CC or Check
 MAIL PYMT / AMT DUE \$_____

LAKE TAHOE SHARKFEST – AUG 13, 2023
ENTRY FORM
(BOLD FIELDS REQUIRED)

RACE #
 (switched from: _____)

RACE CATEGORY (circle one) **FEE: \$90 ADULT; \$40 UNDER 18 YEARS OF AGE**

Wetsuit Non-Wetsuit Physically Challenged

FIRST NAME _____ LAST NAME _____

GENDER (circle one) M F DATE OF BIRTH (mm/dd/yyyy) _____

EMAIL ADDRESS _____

STREET ADDRESS _____ CITY _____

STATE _____ ZIP CODE _____ TELEPHONE (daytime) _____

TELEPHONE (evening) _____ TELEPHONE (mobile) _____

EMERGENCY CONTACT NAME _____

EMERGENCY CONTACT RELATIONSHIP (circle one)

Parent Spouse Boy/Girlfriend Friend Sibling Son/Daughter Other Relative

EMERGENCY CONTACT TELEPHONE _____

ALTERNATE EMERGENCY CONTACT TELEPHONE _____

WHAT IS YOUR T-SHIRT SIZE? (circle one) Small Medium Large Extra Large XXL

ACCIDENT WAIVER AND RELEASE OF LIABILITY

I acknowledge that this athletic event is an extreme test of a person's physical and mental limits and carries with it the potential for death, serious injury and property loss. The risks include, but are not limited to, those caused by terrain, facilities, temperature, weather, condition of athletes, equipment, vehicular traffic, actions of other people including, but not limited to, participants, volunteers, spectators, coaches, event officials, and event monitors, and/or producers of the event, and lack of hydration. These risks are not only inherent to athletics, but are also present for volunteers.

I hereby assume all of the risks of participating &/or volunteering in this event. I realize that liability may arise from negligence or carelessness on the part of the persons or entities being released, from dangerous or defective equipment or property owned, maintained or controlled by them or because of their possible liability without fault.

I certify that I am physically fit, have sufficiently trained for participation in the event and have not been advised otherwise by a qualified medical person. I acknowledge that this Accident Waiver and Release of Liability (AWRL) form will be used by the event holders, sponsors and organizers, in which I may participate and that it will govern my actions and responsibilities at said events.

In consideration of my application and permitting me to participate in this event, I hereby take action for myself, my executors, administrators, heirs, next of kin, successors, and assigns as follows: (A) Waive, Release and Discharge from any and all liability for my death, disability, personal injury, property damage, property theft or actions of any kind which may hereafter accrue to me including my traveling to and from this event, THE FOLLOWING ENTITIES OR PERSONS: ENVIRO-SPORTS PRODUCTIONS INC, US COAST GUARD, LAKE TAHOE NEVADA STATE PARK, NEVADA DEPT OF WILDLIFE, I.V.G.I.D, IVGID SENIOR CENTER PROGAMS, VETERNS CLUB OF INCLINE VILLAGE & CRYSTAL BAY, their directors, officers, employees, volunteers, representatives, and agents, the event holders, event sponsors, event directors, event volunteers; (B) Indemnify and Hold Harmless the entities or persons mentioned in this paragraph from any and all liabilities or claims made as a result of participation in this event, whether caused by the negligence of releasees or otherwise.

I hereby consent to receive medical treatment which may be deemed advisable in the event of injury, accident or illness during this event. I understand that at this event or related activities, I may be photographed. I agree to allow my photo, video or film likeness to be used for any legitimate purpose by the event holders, producers, sponsors, organizers and or assigns. I agree to have my name and finishing time(s) appear in the published results from this event.

This AWRL shall be construed broadly to provide a release and waiver to the maximum extent permissible under applicable law. I understand that entry fees are NON-REFUNDABLE and NON-TRANSFERABLE, and I have read and agree to the cancellation policies.

Enviro-Sports is not responsible for lost items.

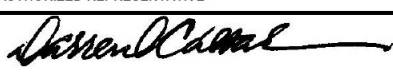
ENVIRO-SPORTS PRODUCTIONS, INC. RESERVES THE RIGHT TO CANCEL THE EVENT OR CHANGE THE COURSE.

I hereby certify that I have read this document; and, I understand its content.

 SIGNATURE (or Guardian Signature if under 18)

 DATE

Exhibit F

SPECIAL EVENT LIABILITY GROUP INSURANCE TRUST CERTIFICATE OF INSURANCE ENDORSEMENT				DATE		
				12/22/2022		
THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE ENDORSEMENT DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.						
PRODUCER:			CONTACT NAME: JOY CUMMINGS			
HUB International Insurance Services Inc. P.O. Box 4047 Concord, CA 94524-4047 CA License #0757776			PHONE	925 609 6500	FAX	925 609 6550
			EMAIL specialevent@hubinternational.com			
NAMED INSURED: Enviro-Sports Productions, Inc. PO Box 1040 Stinson Beach, CA 94970			INSURER(S) AFFORDING COVERAGE		NAIC #	
			INSURER A:	Colony Insurance Company		39993
COVERAGES						
This is to certify that the policies of insurance listed below have been issued to the insured named above for the event date(s) indicated below. Notwithstanding any requirement, term or condition of any contract or other document with respect to which this certificate may be issued or may pertain, the insurance afforded by the policies described herein is subject to all the terms, exclusions and conditions of such policies.						
INSR LTR	TYPE OF INSURANCE	INSURED MEMBER ENDORSEMENT NUMBER	COVERAGE EFFECTIVE / EXPIRATION DATE	LIMITS		
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input checked="" type="checkbox"/> OCCURRENCE	31175	8/13/2023	EACH OCCURRENCE	\$1,000,000	
				DAMAGE TO RENTED PREMISES (Ea occurrence)	\$1,000,000	
				MED EXP (Any one person)	\$5,000	
				PERSONAL & ADV INJURY	\$1,000,000	
				GENERAL AGGREGATE	\$2,000,000	
				PRODUCTS-COMP/OP AGG	\$2,000,000	
				LIQUOR LIABILITY PER OCCURRENCE (AGGREGATE INCLUDED IN GENERAL LIABILITY AGGREGATE)	\$0	
				MASTER POLICY #103 GL 0021111 - EFFECTIVE DATE 1/1/2023; EXPIRATION DATE 1/1/2024		
DESCRIPTION OF OPERATIONS / LOCATIONS						
Lake Tahoe Nevada State Park, PO Box 6116, Incline Village, NV 89450; The State of Nevada, Division of State Parks, Department of Conservation and Natural Resources, its officers, employees and agents						
is/are included as an additional insured(s) per attached endorsement T5409-0118. Policy is Primary and Non-contributing per attached endorsement T1095-0108; Waiver of Subrogation applies per attached endorsement CG 24 04 05 09.						
Event Type: LAKE TAHOE SHARKFEST SWIM						
Event date(s): 8/13/2023						
CERTIFICATE HOLDER			CANCELLATION			
Lake Tahoe Nevada State Park, PO Box 6116, Incline Village, NV 89450			SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.			
			AUTHORIZED REPRESENTATIVE			
						

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest, District General Manager

FROM: Paul Raymore, Marketing Director

SUBJECT: Review, discuss and possibly approve a contract with EXL Media for District paid advertising (Requesting Staff Member: Marketing Manager Paul Raymore)

RELATED STRATEGIC PLAN BUDGET INITIATIVE(S): Long Range Principle #6 – Communication – The District will engage, interact and educate to promote understanding of the programs, activities, services, and ongoing affairs.

- Provide clear, concise and timely information in multiple, publicly accessible formats.
- Ensure that both internal and external communication is responsive, comprehensive and inclusive.

There are no Strategic Plan Initiatives related to this item as this is an annual ongoing operational component.

DATE: June 14, 2023

I. RECOMMENDATION

That the Board of Trustees make a motion to authorize Staff to enter into an agreement with EXL Media for 2023/24 Fiscal Year media buying services for Diamond Peak Ski Resort, the Championship and Mountain Golf Courses, and the Facilities Department, for a not-to-exceed total amount of \$287,700.

II. BACKGROUND

As a component of the District's Diamond Peak, Golf Courses, and Facilities annual communications and marketing plans, the District contracts with a media buying agency to help plan, place and negotiate rates for advertising placements. This includes, but is not limited to, print ads, digital ads, digital billboards, mobile

ads, television ads and paid search campaigns. This is an essential service for the District's Marketing Staff as the research, documentation, reporting, and support received from the third party provider significantly exceeds in-house capabilities.

Since the 2013/14 Fiscal Year, the IVGID Marketing Team has utilized Incline Village-based media buying agency EXL Media for the District's media buying services. This stretch follows the one-year period (Fiscal Year 2012/13) in which the District utilized another agency for media buying, ultimately returning to EXL Media after being unsatisfied with the other agency's services and results.

At the September 30, 2020 Board meeting, the Board of Trustees authorized awarding the District's 2020/21 media buying services agreement to EXL Media with a budget of \$100,000. This agreement was drastically cut back from normal spending levels due to the Covid-19 pandemic.

At the September 2, 2021 Board meeting, the Board of Trustees authorized awarding the District's 2021/22 media buying services agreement to EXL Media with a budget of \$265,000.

At the June 29, 2022 Board meeting, the Board of Trustees authorized awarding the District's 2022/23 media buying service agreement to EXL Media with a not-to-exceed budget of \$308,250.

III. BID RESULTS

The proposed agreement is exempt from competitive bidding requirements under NRS 332.115, as a sole source purchase for professional services (NRS 332.115 subsection 1.b). However, the District's media buying services agreement went to bid before the 2019/20 Fiscal Year with local agency EXL Media selected to continue providing media buying services to the District. A full recap of the bid results are included in the May 22, 2019 Board Memo authorizing the District to enter into an agreement with EXL Media during the 2019/20 Fiscal Year. (See pages 263 – 295 of the May 22, 2019 Board packet.) The 2023/24 Fiscal Year would be year five (5) of an agreement with EXL Media since going to bid for this service.

EXL Media is an Incline Village, Nevada based firm and has over 25 years of experience successfully handling media buys for the District. EXL Media has vast knowledge of the competitive landscape of the Lake Tahoe recreation market. Through the bidding process, they were determined to be the best qualified and capable media agency to support the District in meeting its budget objectives and will provide the level of attention, detail, and reporting that is required to ensure successful media campaigns.

IV. FINANCIAL IMPACT AND BUDGET

The budget for the proposed media buying services agreement is included in the Board-approved Fiscal Year 2023/24 Diamond Peak, Golf Courses, and Facilities

marketing budgets. A total of \$247,700 (cash) and \$40,000 (trade) is included in the approved 2023/24 District Operating Budgets for media buying and media buying services through EXL Media. The approved budgeted amounts and not-to-exceed amounts listed in the EXL Media agreement are below.

Note: The Recreation Center and Tennis & Pickleball Center have media buying contingency funding included in their budgets that would be managed in-house, if at all, rather than by EXL Media.

Paid advertising budget by venue	Budgeted amount	Not to exceed amount in EXL agreement
DIAMOND PEAK	\$165,000	\$160,000
CHAMP GOLF	\$6,000	\$6,000
MT GOLF	\$4,000	\$4,000
FACILITIES	\$26,000	\$26,000
REC CENTER	\$1,000	\$0
TENNIS & PICKLEBALL	\$1,000	\$0
DIAMOND PEAK – TRADE	\$40,000	\$40,000
GOLF - TRADE	\$0	\$0
TOTAL	Up to \$203,000 (cash) Up to \$40,000 (trade)	Up to \$196,000 (cash) Up to \$40,000 (trade)

-

Agency fees by venue	Budgeted amount	Not to exceed amount
DIAMOND PEAK	\$43,000	\$43,000
CHAMP GOLF	\$2,000	\$2,000
MT GOLF	\$1,200	\$1,200
FACILITIES	\$5,500	\$5,500
REC CENTER	\$0	\$0
TENNIS & PICKLEBALL	\$0	\$0
TOTAL	Up to \$51,700 (cash)	Up to \$51,700 (cash)

Staff to manage spending levels in accordance with District goals:
 The proposed agreement for media buying services with EXL Media serves as a not-to-exceed template for the District’s advertising plans, but does not commit the District to any particular advertising spending amount. Staff will work with EXL Media to adjust advertising campaigns appropriately to align with District goals. In particular, Staff does not currently have plans to utilize the Golf advertising budget unless revenue targets at the golf courses are not being met, and paid advertising is determined to be desired to promote high-yielding rounds.

The agreement with EXL Media will be structured to pay Agency Fees based on

actual hours billed (at \$130 per hour), with not-to-exceed limits in place. Given this structure, Staff anticipates the District will pay less than the not-to-exceed amount of \$51,700 listed above.

History of District’s approved media buying budgets:

Description	2019/20 Budget	2020/21 Budget*	2021/22 Budget	2022/23 Budget	2023/24 Proposed
Cash Media	\$272,500	\$75,000	\$201,500	\$215,250	\$196,000
Trade Media	\$87,100	\$0	\$10,000	\$40,000	\$40,000
Agency Fees	\$65,000	\$25,000	\$53,500	\$53,000	\$51,700
Total	\$424,600	\$100,000	\$265,000	\$308,250	\$287,700

** 2020/21 fiscal year budget was cut back drastically due to COVID-19 impacts.*

History of District’s EXL Media media buying actuals:

Description	2018/19 Actuals	2019/20 Actuals	2020/21 Actuals*	2021/22 Actuals	2022/23 Actuals through 4/2023
Cash Media	\$249,752	\$217,178	\$68,769	\$184,364	\$179,218
Trade Media	\$40,506	\$57,195	\$0	\$9,860	\$25,755
Agency Fees	\$65,000	\$64,000	\$20,969	\$38,054	\$37,592
Total	\$355,258	\$338,373	\$89,738	\$232,278	\$242,565

** 2020/21 fiscal year budget was drastically cut due to COVID-19 impacts. 2019/20 fiscal year actuals were also cut beginning in March 2020.*

V. ALTERNATIVES

Authorize Staff to enter into a media buying agreement with EXL Media during the Fiscal Year 2023/24 at different amounts than those recommended above.

Direct Staff not to enter into a media buying agreement during the Fiscal Year 2023/24, understanding that doing so will leave the District’s communications and marketing plan for the 2023/24 fiscal year vulnerable as the Media Buying Agreement is a key component to the overall annual marketing and communications plan.

VI. COMMENTS

VII. BUSINESS IMPACT/BENEFIT

This item is not a "rule" within the meaning of Nevada Revised Statutes, Chapter

237, and does not require a Business Impact Statement.

VIII. ATTACHMENTS

- 1. Attachment A - IVGID History of Advertising Budgets and Actuals
- 2. Attachment B - EXL Media 2023-24 Proposed Contract - BBK Law approved
- 3. 2022-2023 EXL Media - IVGID Campaign Performance Report

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

That the Board of Trustees make a motion to authorize Staff to enter into an agreement with EXL Media for 2023/24 Fiscal Year media buying services for Diamond Peak Ski Resort, the Championship and Mountain Golf Courses, and the Facilities Department, for a not-to-exceed total amount of \$287,700.

History of IVGID Paid Advertising Budgets and Actuals

CATEGORY	ACCOUNT	FYE 2019		* Covid impacts in March FYE 2020		* Covid year FYE 2021	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
DIAMOND PEAK							
Paid Advertising Spending	340-34-980-7010	\$ 160,000.00	\$ 159,944.00	\$ 166,000.00	\$ 154,408.00	\$ 75,000.00	\$ 68,769.00
Agency Fees	340-34-980-7010	\$ 40,500.00	\$ 40,500.00	\$ 40,500.00	\$ 40,500.00	\$ 25,000.00	\$ 20,969.00
Trade Advertising Spending	340-34-980-7020	\$ 80,000.00	\$ 32,506.00	\$ 80,000.00	\$ 53,935.00	\$ -	\$ -
GOLF COURSES - Champ & Mt Combined							
Paid Advertising Spending	320-31-980-7010	\$ 58,500.00	\$ 57,788.00	\$ 58,500.00	\$ 34,915.00	\$ -	\$ -
Agency Fees	320-31-980-7010	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 11,000.00	\$ -	\$ -
Trade Advertising Spending	320-31-980-7020	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 3,260.00	\$ -	\$ -
FACILITIES							
Paid Advertising Spending	330-33-980-7010	\$ 32,000.00	\$ 32,020.00	\$ 32,000.00	\$ 27,855.00	\$ -	\$ -
Agency Fees	330-33-980-7010	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ -	\$ -
TOTALS - ALL VENUES							
Total Paid Advertising Spending		\$ 250,500.00	\$ 249,752.00	\$ 256,500.00	\$ 217,178.00	\$ 75,000.00	\$ 68,769.00
Total Agency Fees		\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 64,000.00	\$ 25,000.00	\$ 20,969.00
Total Trade Advertising Spending		\$ 88,000.00	\$ 40,506.00	\$ 88,000.00	\$ 57,195.00	\$ -	\$ -
Total Paid + Fees + Trade		\$ 403,500.00	\$ 355,258.00	\$ 409,500.00	\$ 338,373.00	\$ 100,000.00	\$ 89,738.00
		* Prior to FYE 2021, EXL fees were contracted at a set amount				* Starting this fiscal year, EXL fees went	

History of IVGID Paid Advertising Budgets and Actuals

CATEGORY		* Continuing Covid impacts		FYE 2023		FYE 2024	
		BUDGET	ACTUAL	BUDGET	ACTUAL through 4/2023	BUDGET	ACTUAL
DIAMOND PEAK							
Paid Advertising Spending	340-34-980-7010	\$ 150,000.00	\$ 143,710.00	\$ 160,700.00	\$ 155,214.74	\$ 160,000.00	
Agency Fees	340-34-980-7010	\$ 40,000.00	\$ 27,636.00	\$ 39,300.00	\$ 27,873.96	\$ 43,000.00	
Trade Advertising Spending	340-34-980-7020	\$ 10,000.00	\$ 9,860.00	\$ 40,000.00	\$ 25,755.00	\$ 40,000.00	
GOLF COURSES - Champ & Mt Combined							
Paid Advertising Spending	320-31-980-7010	\$ 27,500.00	\$ 16,732.00	\$ 29,050.00	\$ -	\$ 10,000.00	
Agency Fees	320-31-980-7010	\$ 7,500.00	\$ 6,355.00	\$ 7,700.00	\$ 5,462.53	\$ 3,200.00	
Trade Advertising Spending	320-31-980-7020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES							
Paid Advertising Spending	330-33-980-7010	\$ 24,000.00	\$ 23,922.00	\$ 25,500.00	\$ 24,002.90	\$ 26,000.00	
Agency Fees	330-33-980-7010	\$ 6,000.00	\$ 4,063.00	\$ 6,000.00	\$ 4,255.76	\$ 5,500.00	
TOTALS - ALL VENUES							
Total Paid Advertising Spending		\$ 201,500.00	\$ 184,364.00	\$ 215,250.00	\$ 179,217.64	\$ 196,000.00	\$ -
Total Agency Fees		\$ 53,500.00	\$ 38,054.00	\$ 53,000.00	\$ 37,592.25	\$ 51,700.00	\$ -
Total Trade Advertising Spending		\$ 10,000.00	\$ 9,860.00	\$ 40,000.00	\$ 25,755.00	\$ 40,000.00	\$ -
Total Paid + Fees + Trade		\$ 265,000.00	\$ 232,278.00	\$ 308,250.00	\$ 242,564.89	\$ 287,700.00	\$ -
		<i>to a not-to-exceed amount (billed at \$125/hour)</i>				<i>* EXL fees billed at \$130/hour starting FYE 2024</i>	

**AGREEMENT FOR SERVICES
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT AND EXL MEDIA
CORPORATION**

THIS AGREEMENT (“Agreement”) is entered into between Incline Village General Improvement District, a political subdivision of the State of Nevada (hereinafter referred to as “District”), on the one hand; and EXL Media Corporation, a corporation (hereinafter referred to as “EXL”), on the other hand and is effective on July 1, 2023.

WITNESSETH

- a) District is the owner and operator under Special Use Permit of Diamond Peak Ski Resort, the Championship and Mountain Golf Courses, The Chateau and Aspen Grove, the Recreation Center, and the Tennis & Pickleball Center in Incline Village, Nevada.
- b) EXL is a media buying and placement agency, located in Incline Village, Nevada, with experience in media services.
- c) District desires to retain the services of EXL to provide media services.

NOW THEREFORE, for valuable consideration, it is agreed as follows:

SECTION 1 - Agreement.

- (a) District hereby hires EXL to provide media services described herein (the “Media Services”), and EXL agrees to provide the Media Services to District. EXL will provide the Media Services to District within the timeline set between the IVGID Marketing Department and EXL.
- (b) District shall pay EXL a separate amount for each Media Service. The breakdown and total amount for the fiscal year of July 1, 2023 – June 30, 2024 is as follows:

Total contract not-to-exceed: \$287,700

- Cash Media not-to-exceed: \$196,000
 - Diamond Peak: \$160,000
 - Golf Courses: \$10,000
 - Facilities: \$26,000
 - Recreation Center: \$0
 - Tennis Center: \$0
- Trade Media not-to-exceed: \$40,000
 - Diamond Peak: \$40,000
- Agency Fees not-to-exceed: \$51,700 (billed at \$130 per hour)

**AGREEMENT FOR SERVICES
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT AND EXL MEDIA
CORPORATION**

As set forth in Section 2(a), cash media involves the placement of advertisements through third party media channels by EXL on behalf of District. Agency fees are fees charged by EXL to District for such services or other related services such as advertising performance analytics & tracking.

When trade is issued to a third party, IVGID services and products will be taken at full rack rate. EXL doesn't have any autonomy in discounting IVGID's services and products. Trade is to be used when possible in exchange for cash to help contribute to the overall value of the media buy.

In case additional needs arise, District may pay EXL an additional fee as agreed by both parties in a written change order to this Agreement and prior to executing the additional project.

- (c) The individual obligations of District and EXL in performing this Agreement are set forth below.

SECTION 2 - EXL's Obligations.

- (a) EXL will provide District with a selection of Media Services for use by District recreational facilities for the July 1, 2023 - June 30, 2024 fiscal year. The Media Services may include, but are not limited to, the following:
 - 1) Radio
 - 2) Outdoor
 - 3) Television/Cable
 - 4) Digital/Internet/Mobile
 - 5) Print
 - 6) Promotions
 - 7) Specialty Media
 - 8) Outdoor Production Coordination
 - 9) Advertising Performance Analytics & Tracking
- (b) EXL shall consult with District to provide District the opportunity for input on the selected Media Services. District's General Manager or designee shall approve all Media Services, including media buying budgets and plans

**AGREEMENT FOR SERVICES
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT AND EXL MEDIA
CORPORATION**

before any placements are made on District's behalf. Media buying budgets and plans shall be evaluated and potentially adjusted at least quarterly, with the General Manager's or designee's written approval.

- (c) EXL shall not exceed the total amount budgeted for Media Services described above and will not incur any costs above and beyond set budget unless additional costs are authorized as set forth in Section 1(b).
- (d) EXL shall not include any non-cancellable third party contracts or media placements in any Media Services.
- (e) EXL shall provide copies of original invoices from third party vendors attached to EXL invoices. EXL shall invoice District monthly for all Media Services. Such invoices shall clearly document the amount of incurred Media Services, including third party media and agency fees. Agency fees shall be billed on an hourly basis paid in 6-minute increments. Invoices shall include the amount of agency fees and an explanation of the tasks included in each billing entry.
- (f) EXL shall pay all invoices from third party vendors on behalf of District within thirty (30) days of receipt of payment from District for the same invoices. EXL agrees that any and all third party vendors shall look to EXL for payment upon proof of payment by District to EXL for invoices in question.
- (g) EXL shall coordinate with and provide any other third party creative agencies selected by District with all applicable deadlines and make sure media deadlines are met as necessary for the Media Services.
- (h) Non-Disclosure Obligations. EXL acknowledges and agrees that during its performance under this Agreement, it may learn of, be exposed to or come into possession of certain "Confidential Information." Confidential Information is defined as information developed or owned by District or entrusted to District by others. Confidential Information includes, but is not limited to, financial information, business strategy, marketing calendars, inventory levels and best sellers, partnerships, and customer contact information. EXL agrees that it will not, directly or indirectly, (i) use such Confidential Information except as required in the normal and proper course of performing the Media Services defined in this Agreement or other obligations as contemplated hereunder; (ii) disclose such Confidential Information to any other person, corporation or entity; or (iii) allow a third party access to such Confidential Information (except as otherwise may be

**AGREEMENT FOR SERVICES
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT AND EXL MEDIA
CORPORATION**

required by law) without, in each case, obtaining the prior written approval of District. EXL agrees to protect all information including, but not limited to documents, electronic records, tapes and other media in which the Confidential Information is contained (the "Confidential Documents"). EXL further acknowledges and agrees that the Confidential Documents are, and shall remain, the sole and exclusive property of District. EXL shall not copy any Confidential Documents or remove any Confidential Documents, or copies thereof, from District premises, except as required by the normal and proper course of performing the services or other obligations hereunder. EXL agrees to return to District promptly upon request any and all property of District, including but not limited to the Confidential Documents and copies thereof, in EXL's possession or control.

SECTION 3 - District's Obligations.

- (a) District will provide EXL with customer research and will assist with information and strategy to complete media services.
- (b) District reserves the right to modify, reject, cancel or stop any and all Media Services in progress, and in such event, EXL shall immediately carry out District's instructions. In turn, District agrees to pay EXL, in accordance with the provisions of this Agreement, any and all proper charges earned and incurred by EXL in connection with such work up to the time of its discontinuance, cancellation or modification.
- (c) District shall pay EXL for the Media Services as set forth in Section 1 above and shall pay non-disputed invoices within thirty (30) days of receipt.

SECTION 4 - Relationship and Responsibility.

- (a) This Agreement is for the provision of services, and is limited to the services described herein. District and EXL agree that EXL is an independent contractor providing services to District, and neither EXL nor any employee or agent hired by EXL is or shall be considered an employee or agent of District.
- (b) EXL shall be responsible for all required licenses and permits for the services as specified. EXL shall be solely responsible for all agents and employees used by EXL and for all matters relating thereto, including payment for services.

**AGREEMENT FOR SERVICES
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT AND EXL MEDIA
CORPORATION**

- (c) EXL shall defend, indemnify and hold District harmless from any and all matters relating to or arising from the performance of the Media Services described herein, and from any claims against District by any agents or employees of EXL, except those claims which are determined to be the direct result of separate and independent negligence by District or its employees.
- (d) This Agreement is cancelable upon sixty (60) days' notice by either party. In such event, District shall only pay EXL for Media Services, including any third party vendor contracts, actually performed and completed. This Agreement is for a time period of one (1) year and may be renewed upon written agreement of EXL and District.
- (e) Subject to the limits set forth in Nevada law, expressly including, but not limited to, NRS Ch. 41, District agrees to indemnify, defend and hold EXL harmless against any loss and expense, including reasonable attorney's fees and court costs incurred as the result of any claim, suit or proceeding made or brought based upon any trademark, copyright or other infringements of intellectual property rights claim due to the content of any advertising material prepared or placed for District by EXL, provided that District approved such content. District will have the right to defend or settle any such claim, suit, or proceeding at its own expense.
- (f) EXL agrees to indemnify, defend and hold the District, its officers, directors, employees and representatives harmless, against any loss, damage, claim or expense in connection with or arising out of the breach or negligence or fault of EXL pursuant to the performance of the Media Services or as a result of EXL's representations to third parties contrary to the scope of EXL's responsibilities hereunder.

SECTION 5. Miscellaneous.

- (a) This Agreement is entered into and shall be performed in Washoe County, Nevada, and venue for any action arising from this Agreement shall be limited to Washoe County, Nevada.
- (b) This Agreement and the rights and obligations of the parties hereunder may not be assigned by either party without the express prior written consent of the other party. All amendments to this Agreement must be approved in a writing executed by both parties.

**AGREEMENT FOR SERVICES
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT AND EXL MEDIA
CORPORATION**

(c) No provision of this Agreement shall be deemed a waiver of District's sovereign immunity beyond that presently provided by Nevada law.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date set forth opposite each signature below.

EXL MEDIA CORPORATION

By: _____ Date _____
Name: Wendy Hummer
Title: President

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

By: _____ Date _____
Name: Indra Winquest
Title: General Manager

Reviewed as to form:

By: _____ Date _____
Name:
Title: District General Counsel



2022-2023 IVGID
PERFORMANCE REPORT
JUNE 14, 2023



SUPERIOR INSIGHTS. EXCELLENT RESULTS.

DIAMOND PEAK
2022-2023 Media Campaign



Report Period: October 2022 – April 2023

Cash Investment: \$158,431

Trade \$24,755

Value: \$193,736

Delivered Impressions: 12,869,608

**Website Revenue Generated
From Digital Media Buys
\$1,433,086**



WINTER/SKI SEASON CAMPAIGN

November 15, 2022 – April 30, 2023

TOTAL MEDIA INVESTMENT	TOTAL MEDIA VALUE	# OF ONLINE SALES FROM MEDIA CAMPAIGN	REVENUE FROM DIGITAL MEDIA CAMPAIGN	RETURN ON AD SPEND
\$159,085*	\$168,426	3,794	\$1,127,923	\$14.70

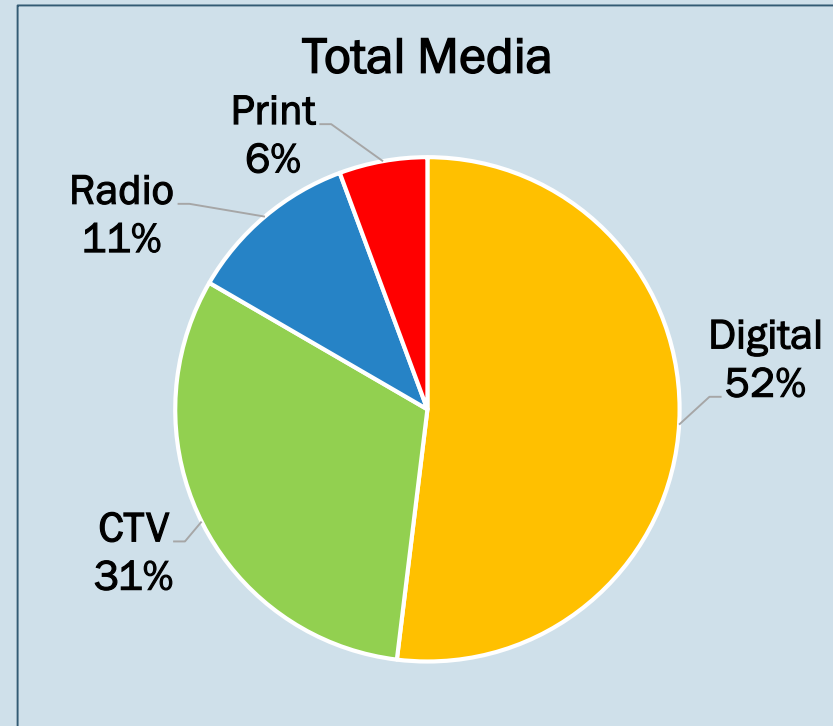
*137,620 cash/\$21,465 trade

Target Markets

Reno DMA / Lake Tahoe/Truckee

Northern California: Sacramento / Bay Area

Destination



DIGITAL MEDIA HIGHLIGHTS


Paid Search

- Generated \$921k in revenue and had a return on ad spend of \$28 – the best performing paid search campaign over past 10 years. For comparison, last season, paid search generated \$328,605 in revenue and had an ROAS of \$13.
- Drove 76% of the revenue at 41% of the digital media spend
- Exceeded the Google industry average click rate by 100%, 27% compared to 9% average
- Non-Branded Keywords: Ski Resort, Kid Skiing, Lift Ticket, Learn to Ski, Ski Lessons: Generated \$60k in revenue against a \$10k investment. Drives new visitors to Diamond Peak

Ad · www.diamondpeak.com/ ⓘ

Lake Tahoe's Best Resort | Diamond Peak Ski Resort

Lake Tahoe's best views, values & vibe. Save money by purchasing your lift tickets online. 1,840' of vertical, terrain for all levels of skiers/riders & must-see views of Lake Tahoe. Amazing Views. Incredible Value.



The Mountain	Ski & Snowboard Lessons
Tahoe Views & Mountain Cams	Ski & Ride Center
Trail Map & Village Terrain Park	A Great Place to Learn at Any Age
Tickets & Passes	Plan A Visit
23-24 Season Passes On Sale Now	Why Families Love Diamond Peak
Free Spring 2023 Access Thru May 1	Ski & Stay Lodging

Google Paid Search Ad

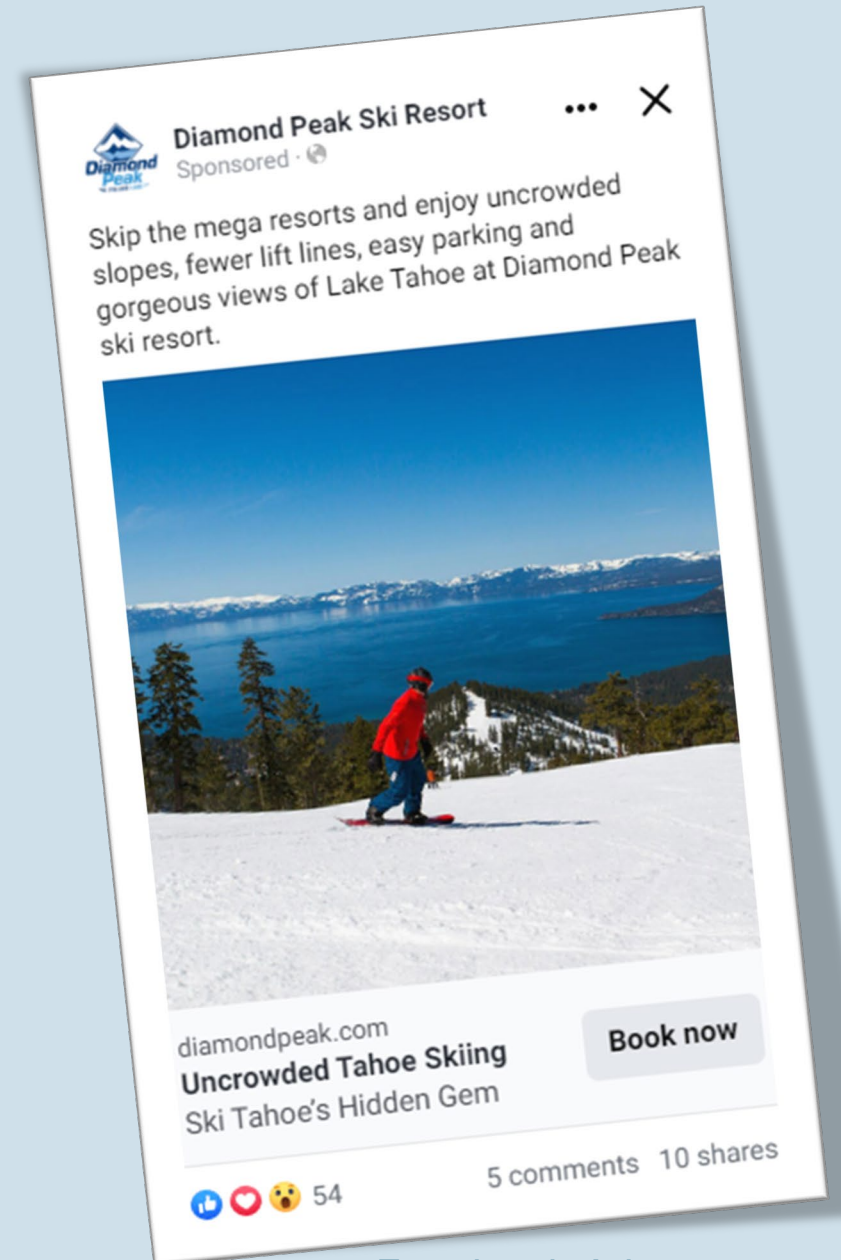
DIGITAL MEDIA HIGHLIGHTS

Paid Social

Platforms: Facebook, Instagram, Tik Tok, SnapChat, You Tube, Yelp

Investment:	\$16,122
Clicks to Site:	17,529
Engagements:	14,621
Completed Video Views:	103,211
Online Revenue:	\$54,884

- Facebook was the top performer based on all metrics
- YouTube: Almost 47% of the viewers watched the entire video which is much higher than the industry standard of 20-30%
- Tik Tok and SnapChat were used to reach young adults 21-30 to promote the Terrain Park. There were over 2,000 swipes and 13,000 video completion views or 41%



Facebook Ad

DIGITAL MEDIA HIGHLIGHTS

Website Remarketing

Ads served to those who visit DiamondPeak.com.

- Generated \$71,680 in revenue against a \$3,881 investment
- Performance improved 100% from last year

Programmatic

Utilized A-I real time data and insights from Diamond Peak website users to precisely target new potential customers

- Delivered \$78,963 in applied online revenue against a \$17,500 investment



PUBLISHER BUYS

SFgate.com Sponsored Content

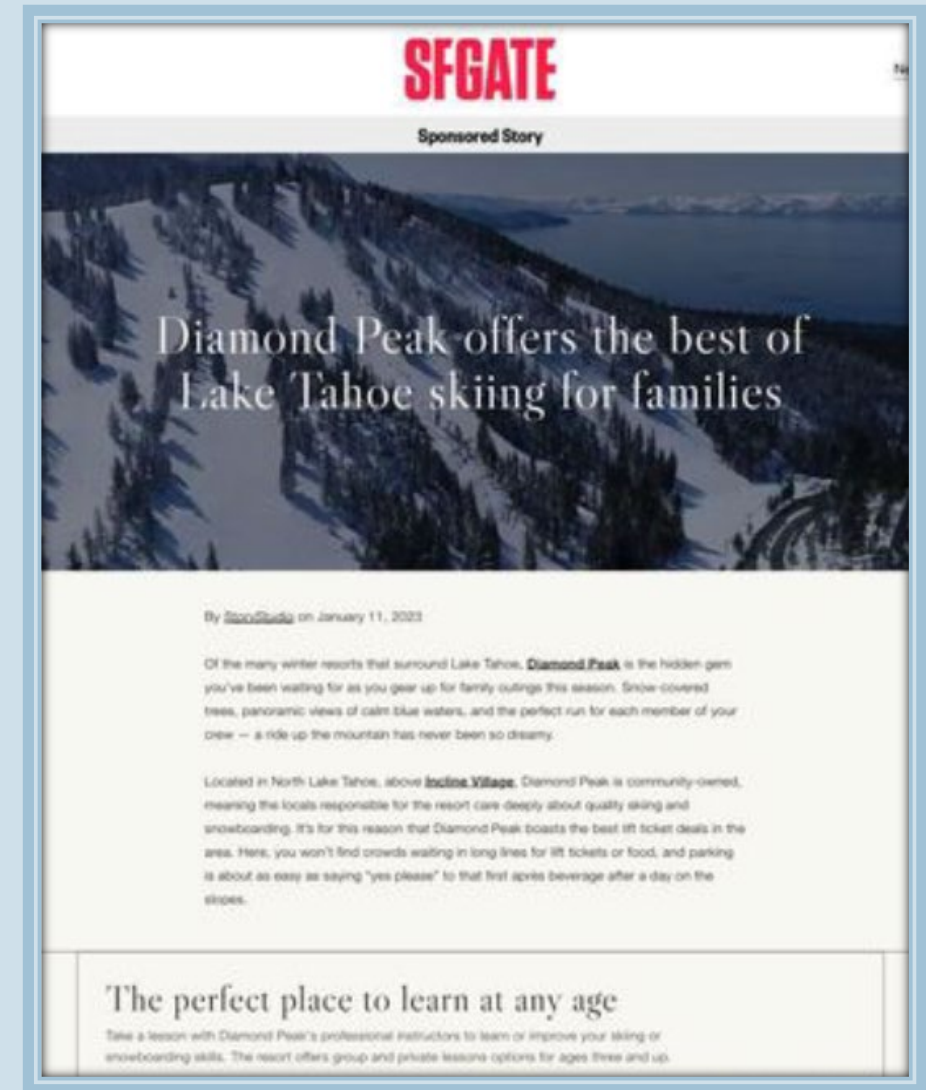
- SF Chronicle Website
- 5,547 Engagements
- 318 Website Sessions
- Average time spent on the article was 3:54

SnowBrains.com Integrated Package

- Banner Ads, Editorials, Snow Conditions & Social Media
- 651 Engagements
- 613 Clicks/Website Sessions

Adventure Sports Journal Cross Platform Package

- Custom digital editorial
- 2x Facebook posts (935 Likes)
- 40 Website Sessions



The image shows a screenshot of a sponsored story on the SFgate.com website. At the top, the SFgate logo is displayed in red, with the text "Sponsored Story" below it. The main visual is a photograph of a snowy mountain slope with evergreen trees. Overlaid on the photo is the headline "Diamond Peak offers the best of Lake Tahoe skiing for families". Below the photo, the byline reads "By [author name] on January 11, 2021". The article text begins with "Of the many winter resorts that surround Lake Tahoe, **Diamond Peak** is the hidden gem you've been waiting for as you gear up for family outings this season. Snow-covered trees, panoramic views of calm blue waters, and the perfect run for each member of your crew — a ride up the mountain has never been so dreamy." A second paragraph follows: "Located in North Lake Tahoe, above **Incline Village**, Diamond Peak is community-owned, meaning the locals responsible for the resort care deeply about quality skiing and snowboarding. It's for this reason that Diamond Peak boasts the best lift ticket deals in the area. Here, you won't find crowds waiting in long lines for lift tickets or food, and parking is about as easy as saying "yes please" to that first aprils beverage after a day on the slopes." At the bottom of the article, there is a sub-headline "The perfect place to learn at any age" followed by a short paragraph: "Take a lesson with Diamond Peak's professional instructors to learn or improve your skiing or snowboarding skills. The resort offers group and private lessons options for ages three and up."

CONNECTED TV



Hulu and Programmatic Platform

Target: Skiing/Snowboarder
Enthusiasts living in
the Bay Area

Total Impressions: 1.3 million

Website Sessions: 552



SEASON PASS CAMPAIGNS

	CAMPAIGN DATES	MEDIA INVESTMENT	# OF ONLINE SALES FROM MEDIA CAMPAIGN	REVENUE FROM DIGITAL MEDIA CAMPAIGN	RETURN ON AD SPEND
Fall Pass	10/1-12/31/22	\$9,804	173	\$71,712	\$7.60
Spring Pass	3/24-4/30/23	\$15,297	710	\$233,451	\$23.26
Total Pass Sales		\$25,101	883	\$305,163	\$15.67

- Media Channels: 81% Digital Media / 19% Other
- The Spring campaign generated 29% more revenue than last spring resulting in 18% improved ROAS

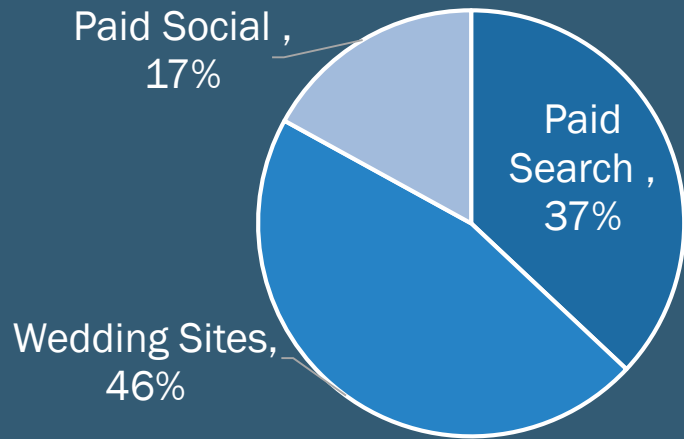
The Spring campaign consistently outperforms Fall

- Early bird rate
- Purchasers have the ability to use their pass to ski until the end of the season
- Spring and resort season opening time periods are historically prime pass selling time for ski resorts



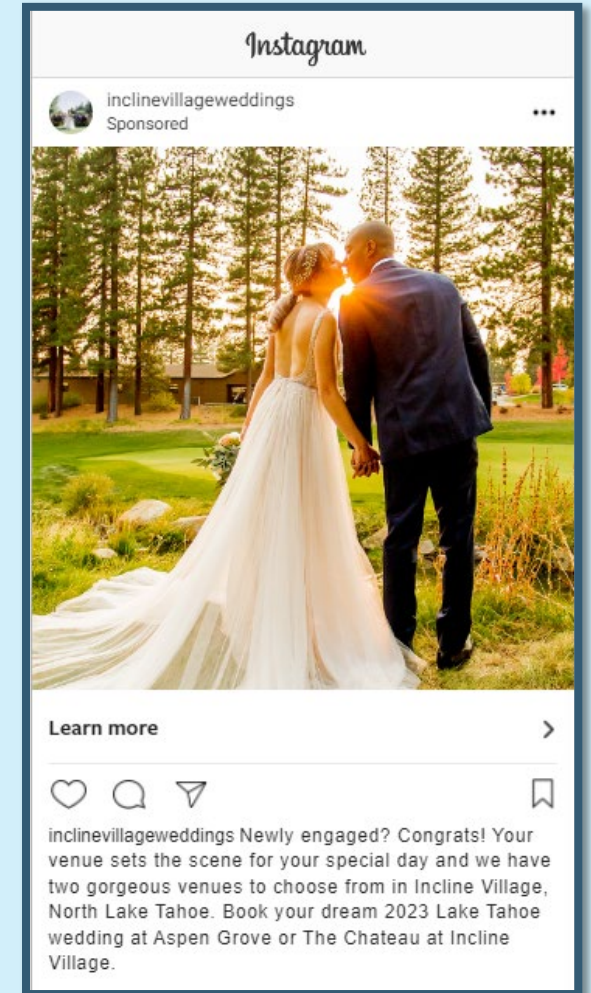
FACILITIES - WEDDINGS

Annual Spend \$25,500



Report Period: July 2022 – March 2023
Impressions: 466,473
Spend to Date: \$20,000
Wedding Leads: 703

- 63% of leads generated from paid advertising
- Remaining leads are from direct and organic search



FACILITIES - WEDDINGS

Paid Search

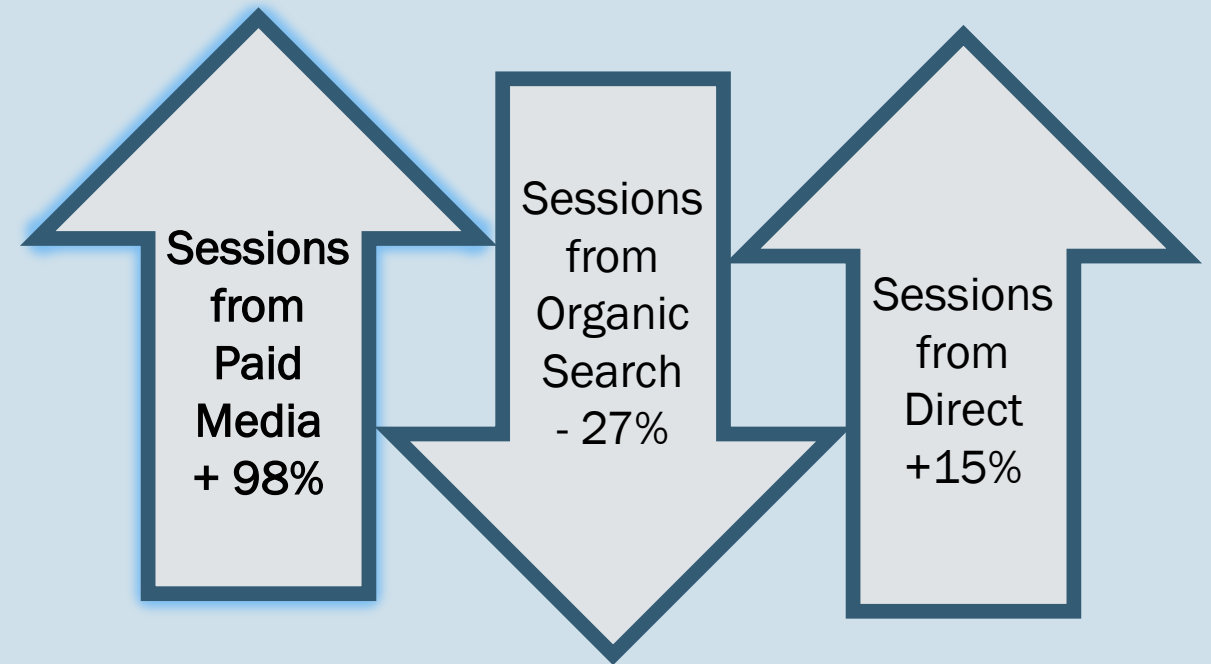
- 26% Share of Voice

Top Performing Search Terms

- Lake Tahoe Wedding Locations
- Places to Get Married in Lake Tahoe
- Lake Tahoe Wedding Reception

Website Sessions Year over Year Change

- 61,000 Total Website Sessions





THANK YOU

EXL MEDIA

SUPERIOR INSIGHTS. EXCELLENT RESULTS.



MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest
District General Manager

FROM: Shelia Leijon
Director of Parks & Recreation

SUBJECT: Request discussion and recommendations for year-round access management at IVGID's deed restricted Beaches.

DATE: June 14, 2023

I. RECOMMENDATION

That the Board of Trustees discuss and possibly approve a year-round access management option for winter 2023 2024 and provide direction for future electronic solutions.

II. BACKGROUND

The need for monitoring restricted Beach access and managing safety issues at IVGID's Beaches has increased over the past several years.

The need to provide a year-round presence at the Beach venues to uphold Ordinance 7 and protect the beach deed and has become a Board priority project.

In 2021, a seasonal Ambassador position was created to provide a consistent presence, a better guest experience, increased safety levels and internal stewardship of the District's assets at the IVGID's Beach venues.

In 2022, a pilot program implemented by HR, Parks & Rec, Parks and Safety, adapted the seasonal Ambassador position to year-round. This position provided daily monitoring at Ski Beach, Incline Beach and Burnt Cedar Beach. The year-round Ambassador position also assisted in securing Parks facilities in the evenings and assisted Recreation Center Staff with nighttime closing procedures.

In 2023, Board appointed Beach Liaison, Trustee Schmitz, Director of IT and Director of Parks & Recreation met to explore options for the next level of security and customer service at our deed restricted Beaches. The options explored include year-round Ambassador staffed host booths as well as

unstaffed electronic access monitoring possibilities. Staff approached research of these options with the intention of monitoring pedestrian and vehicle access, taking into consideration possible exploitations.

While in discussions with Trustee Schmitz it was determined that the access project could be implemented in phases. During these discussions, Trustee Schmitz suggested eventually using the current dedicated pedestrian gate at Burnt Cedar Beach as phase one of the electronic access project. Staff and Trustee Schmitz agreed that proposed access changes to Incline Beach align with the Incline Beach House project. Staff recommends that all proposed options be bolstered with additional Security Camera Coverage with the understanding that additional devices would require power and data connection.

Staff is requesting feedback from the Board on a near-term staffed solution for winter 2023 2024 and for input regarding the unstaffed electronic options for future implementation.

Monitored Access Options – Staffed

Current winter season Ambassador staffing covers a 26 week period extending from October 15 through April 16. The beach gates are unstaffed; however, the Ambassador on duty monitors daily activity at each beach, secures the gates at dusk and assists with Parks and Recreation Center closing procedures.

Current Staffing - 1.34 FTE (non benefitted)	\$30,391
Current Staff Mileage (12miles/day/.655)	<u>\$ 1,459</u>
Current Total	\$31,850

Below you will find three possible solutions providing monitored winter access for Recreation Pass and Punch Card holders or guests of a Recreation Pass holder present and paying for their guest at the gate, access data collection and a possible revenue stream (unknown).

OPTION I	STATUS	TIME
Ski Beach	Closed	
Incline Beach	Open Daily	9am – 7pm
Burnt Cedar	Closed	

Proposed Booth Winterization (one time cost, Exhibit E)	\$ 4,088
Proposed Staffing, benefitted, 2.5 FTE (26 weeks)	\$ 92,883
Staff Mileage (26 weeks)	<u>\$ 1,459</u>
Proposed operations subtotal	\$ 98,430
Less Current operations total	<u>(\$31,850)</u>
Proposed increase	\$ 66,580

OPTION II	STATUS	TIME
Ski Beach	Closed	
Incline Beach	Open Daily	9am – 5pm
Burnt Cedar	Open - Friday, Saturday and Sunday	9am – 5pm

Proposed Booth Winterization (one time cost)	\$ 8,176
Proposed Staffing, benefitted 3 FTE (26 weeks)	\$111,460
Staff Mileage (26 weeks)	<u>\$ 1,459</u>
Proposed operations subtotal	\$121,095
Less Current operations total	<u>(\$31,850)</u>
Proposed increase	\$ 89,245

OPTION III	STATUS	TIME
Ski Beach	Closed	
Incline Beach	Open Daily	9am – 5pm
Burnt Cedar	Open Daily	9am – 5pm

Proposed Booth Winterization (one time cost)	\$ 8,176
Proposed Staffing, benefitted 4 FTE (26 weeks)	\$148,613
Staff Mileage (26 weeks)	<u>\$ 1,459</u>
Proposed operations subtotal	\$158,248
Less Current operations total	<u>(\$31,850)</u>
Proposed increase	\$126,398

Monitored Access Options – Unstaffed, Electronic

The term RFID has been used several times, it should be noted for this discussion, RFID (Radio Frequency Identification) refers to the interaction between an access media, a card in this case, and the backend system that controls that access. This works in the same way a barcode tells a cash register how much an item costs when scanned. To be clear, in order for any form of access control to work, the card or media needs to communicate to the backend of the IVGID systems for proper owner/guest verification. This requires, at minimum, a District network connection and power. Staff believes in order to properly build out such a solution, the District's winter weather conditions considered and properly planned for.

Attached in "Exhibit A" is an example of Axess' RFID access control panel that would allow a custom built or commercially installed gate be controlled by the District's systems. Similar controllers are available for parking lots/traffic lanes that would be used to control vehicle access. The District has been provided an estimated cost of \$1,500 per panel.

Attached in "Exhibit B" is a full height turnstile gate that accomplishes unattended

access control with little to no outside modification once a building or weather protective facility is constructed. The District has been provided an estimated cost of \$20,000 per stanchion.

Attached in "Exhibit C" Is an example of a typical Multi-home/HOA controlled access to a pool, this form of gate control could be controlled by the Axxes control system demonstrated in "Exhibit A" allowing the District to use already in place software that has a connection to the resident database. This type of access does not have any controls in place for tailgating.

Trustee Schmitz brought up the potential to have a double gate that would deter tail- gating forms of access. Staff have done research in to the possibilities of using this but have not found any pre-built or commercially demonstrated uses of this method. Staff would need Board approval and direction to go this route as there is a potential this would exceed \$25,000 and therefore would need a formal RFP.

Attached in Exhibit "D" is an example of a vehicle access control gate that could be controlled via an Axxes controlled RFID panel similar to Exhibit "A". Staff would need Board approval and direction to go this route as there is a high potential this would exceed \$25,000 and therefore would need a formal RFP. It should be noted any discussion surrounding vehicle access control should also include consideration for the changes to the traffic lanes, parking lots, and access locations suggested in the LSC study presented at the January 11, 2023 Board of Trustees meeting (link to materials:

[/https://www.yourtahoeplace.com/uploads/pdf-ivgid/E.3._-_PW_-_LSC_Beach_Access_Study1_and_Presentation_MEMO.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/E.3._-_PW_-_LSC_Beach_Access_Study1_and_Presentation_MEMO.pdf))

III. FINANCIAL IMPACT AND BUDGET

The proposed Staffed Monitored Access options for winter 2023 2024 require a budget augmentation as outlined in the tables above.

Potential guest revenue at a reduced winter rate (rate and revenue unknown).

IV. ALTERNATIVE

Continue with current year-round minimal staffing levels

V. BUSINESS IMPACT

This item is not a "rule" within the meaning of Nevada Revised Statutes, Chapter 237, and does not require a Business Impact Statement.

Exhibit A



Axess MODULE CHASSIS



The **Axess SMART SCANNER 600** can also be supplied with the **Axess MODULE CHASSIS**. The robust housing can easily be mounted or integrated on most entry barriers. This can be your easy way to retrofit an existing system or even to integrate the scanner into an external system from third parties.

The high-performing module **Axess SMART SCANNER 600** scans and validates 1D and 2D barcode tickets as well as QR-codes on printed vouchers and e-tickets as on smartphones. A further option is RFID-ticket reading.

Features	
> Robust housing, easy to install	> 2D barcode scanner; optional RFID reader for ISO 14443 or 15693
> Variant types of installation: on top, wall mounted, as desktop unit	> Swiveling reading support for data media in different sizes and shapes
> Can be mounted in any angle for best view for the guest	> Integrated Axess CONTROLLER 600
> Preferred solution to extend existing systems; excellent compatibility to third-party systems	> Optional IN/OUT sensors for recognition of direction of passage

Exhibit B



AX500 SMART SECURITY GATE



The **AX500 Smart Security Gate**, designed as a double lane or single lane entry, is well suited for sensitive security areas or unattended entries, e.g. for guest sectors in a football stadium or distant entries to a public bath. This particularly robust, vandal-proof construction from weatherproof aluminum meets the highest security features and is still optimized for a high admission rate. Optical and acoustic signals assist the passage of the guest and maintain a maximum standard in safety.

Features

- > Each lane can be used as an entry lane and/or as an exit lane
- > Status permanent-free for both directions (entry/exit) possible
- > Robust, vandal-proof, weather-resistant
- > **Axess SMART SCANNER 600 NFC** module integrated
- > Servomotor drives the man-high vertical turnstile
- > Manual blocking and unblocking of the gate, optional

Exhibit C



Exhibit D



Exhibit F
Year Round Ambassador Fully Burdened Labor Cost

Fund	Dept	Div		Position	Rate	Regular Hours	
390	##	###		Generic FTYR Employee	21	2080	
ACCOUNT NUMBER	DESCRIPTION	GRANT	TYPE	DESCRIPTION	AMOUNT		
390-##-###-5010	Regular Earnings		J	Generic FTYR Employee	43,681		
390-##-###-5020	Other Earnings		J	Generic FTYR Employee	-		
390-##-###-5050	Taxes		J	Generic FTYR Employee	3,476		
390-##-###-5100	Retirement FB		J	Generic FTYR Employee	7,558		
390-##-###-5400	Life Ins FB		J	Generic FTYR Employee	83		
390-##-###-5500	Disability FB		J	Generic FTYR Employee	215		
390-##-###-5600	NUI		J	Generic FTYR Employee	682		
390-##-###-5700	WC		J	Generic FTYR Employee	1,095		
				Burdened W/O Insurance	56,790		
				Employee Only	Employee+1	Employee+2	
	Medical			9,724.00	17748	22,554	
	Dental			685.00	1,181.00	1,797	
	Vision			85.00	114.00	188	
	Insurance			10,494.00	19,043.00	24,539.00	
Total Burdened Amount					67,284	75,833	81,329

INVOICE

1 of 1



151 Country Estates Circle
Reno, NV 89511
Phone: 800-330-1112
litigationservices.com

Susan A. Herron, CMC
Incline Village General Improvement District
893 Southwood Boulevard
Incline Village , NV 89451

Invoice No.	Invoice Date	Job No.
1621105	5/17/2023	986099
Job Date	Case No.	
5/8/2023		
Case Name		
Incline Village General Improvement District Board of Trustees Meeting		
Payment Terms		
Net 30		

ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:
Public Meeting

2,315.15

TOTAL DUE >>>

\$2,315.15

Minutes for Board of Trustees meeting
The LIT Group 079F

Please note, disputes or refunds will not be honored or issued after 30 days

Charge to 100-11-100-6030

\$500 Base Fee
\$7.95 per page = 228.32 pages
Includes index, full and condensed version

S. Herron 5-17-2023

Tax ID: 20-3835523

Please detach bottom portion and return with payment.

Susan A. Herron, CMC
Incline Village General Improvement District
893 Southwood Boulevard
Incline Village , NV 89451

Job No. : 986099 BU ID : RN-CR
Case No. :
Case Name : Incline Village General Improvement District Board of Trustees Meeting
Invoice No. : 1621105 Invoice Date : 5/17/2023
Total Due : \$2,315.15

Remit To: **Sunshine Reporting and Litigation Services, LLC**
P.O. Box 103091
Pasadena, CA 91189-3091

PAYMENT WITH CREDIT CARD				
Cardholder's Name: _____				
Card Number: _____				
Exp. Date: _____		Phone#: _____		
Billing Address: _____				
Zip: _____		Card Security Code: _____		
Amount to Charge: _____				
Cardholder's Signature: _____				
Email: _____				

INVOICE

1 of 1



151 Country Estates Circle
Reno, NV 89511
Phone: 800-330-1112
litigationservices.com

Susan A. Herron, CMC
Incline Village General Improvement District
893 Southwood Boulevard
Incline Village , NV 89451

Invoice No.	Invoice Date	Job No.
1621840	5/22/2023	986100
Job Date	Case No.	
5/10/2023		
Case Name		
Payment Terms		
Net 30		

ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:
Public Meeting

2,444.40

TOTAL DUE >>>

\$2,444.40

The LIT Group 079F

Please note, disputes or refunds will not be honored or issued after 30 days

Charge to 100-11-100-6030
\$500 Base Fee
\$7.95 per page = 244.57 pages

S. Herron 5-22-2023

Tax ID: 20-3835523

Please detach bottom portion and return with payment.

Job No. : 986100 BU ID : RN-CR

Case No. :

Case Name :

Invoice No. : 1621840 Invoice Date : 5/22/2023

Total Due : \$2,444.40

Susan A. Herron, CMC
Incline Village General Improvement District
893 Southwood Boulevard
Incline Village , NV 89451

Remit To: **Sunshine Reporting and Litigation Services,
LLC
P.O. Box 103091
Pasadena, CA 91189-3091**

PAYMENT WITH CREDIT CARD



Cardholder's Name: _____

Card Number: _____

Exp. Date: _____ Phone#: _____

Billing Address: _____

Zip: _____ Card Security Code: _____

Amount to Charge: _____

Cardholder's Signature: _____

Email: _____

INVOICE

1 of 1



151 Country Estates Circle
Reno, NV 89511
Phone: 800-330-1112
litigationservices.com

Susan A. Herron, CMC
Incline Village General Improvement District
893 Southwood Boulevard
Incline Village , NV 89451

Invoice No.	Invoice Date	Job No.
1624522	6/5/2023	989394
Job Date	Case No.	
5/25/2023		
Case Name		
Incline Village General Improvement District Board of Trustees Meeting		
Payment Terms		
Net 30		

ORIGINAL AND 1 CERTIFIED COPY OF TRANSCRIPT OF:
Hearing (Public Meeting)

3,134.00

TOTAL DUE >>>

\$3,134.00

The LIT Group 079F

Please note, disputes or refunds will not be honored or issued after 30 days

Charge to 100-11-100-6030
\$500 Base Fee
\$7.95 per page = 331.32 pages

S. Herron 06-06-2023

Tax ID: 20-3835523

Please detach bottom portion and return with payment.

Susan A. Herron, CMC
Incline Village General Improvement District
893 Southwood Boulevard
Incline Village , NV 89451

Job No. : 989394 BU ID : RN-CR
Case No. :
Case Name : Incline Village General Improvement District Board of Trustees Meeting
Invoice No. : 1624522 Invoice Date : 6/5/2023
Total Due : \$3,134.00

Remit To: **Sunshine Reporting and Litigation Services, LLC**
P.O. Box 103091
Pasadena, CA 91189-3091

PAYMENT WITH CREDIT CARD				
Cardholder's Name: _____				
Card Number: _____				
Exp. Date: _____		Phone#: _____		
Billing Address: _____				
Zip: _____		Card Security Code: _____		
Amount to Charge: _____				
Cardholder's Signature: _____				
Email: _____				

BOARD OF TRUSTEES LONG RANGE CALENDAR

Notes

Consent Items

Report Items

Agenda Items

June 28	
PW	Presentation by Waste Management regarding proposed improvements to their Transfer Station property
Finance	Review and Possible Approval of Revisions to Policy 2.1.0
Finance	Practice 6.0 - Review & Update Pricing
Finance	Review CIP Roles & Responsibilities (Policies 12.1, 13.1 and Practice 13.2
Legal/Admin	Revisions to Public Records Policy (Policy XX) based on Trustee Feedback
HR	Recreational Privileges Document – Review and approve
Finance/BOT	Capital Advisory Committee – Criteria & Process
Board	Formulate a Board-appointed Golf Advisory Committee and discuss other possible needed Board-appointed committee such as pickleball and tennis
P&R	Award a contract, starting 7/1, for pool maintenance
Multiple	Annual Contract Review – Wells Fargo and Operating Engineers Local Union No. 3 (3 agreements) – expires – 6/30/23
Finance	Blanket Purchase Orders
F&B	Analysis and Evaluation of the F&B Operations
PW	Sewer Pump Station #1 Design Contract
Board	General Manager Performance Evaluation

July 12	
Legal/Admin	Contract Renewal with Best, Best & Krieger – expires 12/2023
General/BOT	Annual Report – PP 141/Resolution 1895
PW	Award Construction Contract for Water Reservoir Coatings and Site Improvements
HR	GM Goals for next year

July 26	
Finance	Board approval of Annual indebtedness report (form 4410LGF)
Finance	Board approval of 5 year Capital Plan (Form 4411LGF)
PW	Opinion of Probable Construction Cost on Effluent Export

Notes

Consent Items

Report Items

Agenda Items

August 9	
Finance	Carry-Over Approval
HR	Finalize GM goals by the end of August
Finance	FY 2022/23 4 th Qtr. Budget Update & Expense Projects Report
Finance	FY 2022/23 4 th Qtr CIP Popular Status Report
Admin	Results of Staff Tracking on Time Re Public Records Requests

August 30	
Finance, HR & IT	Project Closeout Report (within the GM Report) on the Tyler Project

September 13	
P&R	Contract Review – Sand Harbor Water Sports & Incline Spirits– expires 9/30 – end of a 2-year contract

September 27	

October 11	
General	Contract Review – Alta Vista Cleaning Services – expires 10/31 – has 2 years left on Board approved renewals so doesn’t need to come before the Board for approval
Board	Discussion on creating a District policy on language i.e. Spanish, Italian, Polish, etc.

Notes

Consent Items

Report Items

Agenda Items

	October 25
DP	Hyatt Sport Shop contract – expires 5/2023; comes before the Board at this time because it is only for Ski

	November 8
BOT	Flashvote contract review – expires 12/2023
Finance	OpenGov contract review – expires 11/30/2023

	December 13
Multiple	Contract Review – Parasol Tahoe Community Foundation (storage space), First Non Profit (Unemployment), USFS (DP Special Use), TRPA (watercraft inspection) – expires 12/31 Contract Review – Washoe County School District Joint Use Agreement (no expiration – annual review)

Notes

Consent Items

Report Items

Agenda Items

PARKING LOT ITEMS

Date of Request	Item	Requester	Status/Notes	Date Completed
1/18/21	Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF	Trustee Schmitz		
11/3/21	Request that the Board discuss a strategy for dealing with e-mails and correspondence that the Board receives. Need to have a strategy and approach on who responded – come up with a consensus by the Board on who responds. Related to Policy 20.1.0. Follow up with District Counsel Nelson	Trustee Schmitz		
Unknown	Next step on Diamond Peak parking lot/Ski Way – Staff added reminder	GM DPSR Bandelin		
Unknown	Modifications to current budget to reflect grant funding and cost sharing on Effluent Tank	Director of Public Works		
	Liaisons with Washoe County			
2/8/23	Capitalization Policy	Trustee Schmitz		
	Update on Snowflake Lodge	Trustee Noble		
2/8/23	Workforce Housing for Seasonal Employees	Trustee Noble		
4/5/23	Revision to Public Records Policy – to be scheduled by GC Nelson	General Counsel Nelson		
	Policy 16.1 – Recreation Roll	Trustee Schmitz		
	Punch Card Recommendations	Trustee Schmitz		
	Review policy re: use of procurement cards	Trustee Tulloch		
5/25/23	Family tree (Ordinance 7) review	Trustee Schmitz		
	Two (2) Policy 20.1.0 on the website	Trustee Schmitz	This is correct and it will be corrected when one of these policies comes before the Board	
	Pyramid (within Practice 6.1.0) – The Board never discussed how our venues fit into the practice	Trustee Schmitz		
	Do a survey for the IVGID Magazine to see if there is value in producing a paper copy and mailing	Trustee Schmitz		